



**Amended Agenda**  
**Monday, December 9, 2024, 6:30 PM**

Work Session, 6:00 PM

Council Chambers Conference Room, City Hall, 114 North Broad Street, Salem, Virginia 24153

Regular Session, 6:30 PM, City Hall, 114 North Broad Street, Salem, Virginia 24153

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**WORK SESSION**

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1. Call to Order
2. New Business
  - A. **Discussion Items**

Overview of Annual Comprehensive Financial Report - Brown Edwards - John Aldridge
3. Adjournment

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**REGULAR SESSION**

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1. Call to Order
2. Pledge of Allegiance
3. Bid Opening, Awards, Recognitions
4. Consent Agenda
  - A. **Citizen Comments**

Comments from the public, limited to five minutes, on matters not already having a public hearing at the same meeting.
  - B. **Minutes**

Consider acceptance of the November 13, 2024, Special Meeting/Joint Public Hearings with the Planning Commission, and the November 25, 2024, Regular Meeting minutes.
5. Old Business

**A. Council Salary Ordinance**

Consider the second reading of an ordinance increasing and establishing the annual salaries of the Mayor and Council effective July 1, 2027. (Approved on first reading at the November 25, 2024, Council meeting.)

**B. Amendment to the City Code - Chapter 106, Zoning**

Consider ordinance on second reading amending Chapter 106, Zoning, Article IV Development Standards, section 106-406 miscellaneous provisions of the CODE OF THE CITY OF SALEM, VIRGINIA pertaining to storage containers. (Approved on first reading at the November 25, 2024, Council meeting.)

**C. Amendment to City Code - Chapter 18**

Consider adoption of ordinance on second reading amending Chapter 18, Buildings and Building Regulations, Article VII, Historic Structures be renamed and by adopting additional sections 18-701 through 18-805 of the Code of the City of Salem, Virginia, pertaining to the Maintenance of Structures, Spot Blight Abatement, and Vacant Building Registration. (Approved on first reading at the November 25, 2024, Council meeting.)

**D. Amendment to the Zoning Ordinance**

Consider ordinance on second reading regarding the request of Virginia Baptist Children's Home and Family Services d/b/a Hopetree Family Services (Salem CI) f/k/a The Virginia Baptist Childrens' Home f/k/a Baptist Orphanage of Virginia, property owner, for rezoning the properties located at 1000 block Red Lane and a portion of 860 Mount Vernon Lane (Tax Map #'s 41-1-1, 41-1-2, 41-1-3, 41-1-4, 41-1-5, 41-1-6, and a portion of 44-3-10) from RSF Residential Single Family District to PUD Planned Unit District with proffered conditions. (Approved on first reading at the November 25, 2024, Council meeting.)

**6. New Business**

**A. Annual Comprehensive Financial Report**

Presentation of the Annual Comprehensive Financial Report for the Year Ended June 30, 2024. **Audit - Finance Committee**

**B. Appropriation of Funds**

Consider request to appropriate Microbusiness Marketing Leverage Program grant from Virginia Tourism Corporation. **Audit - Finance Committee**

**C. Appropriation of Funds**

Request to appropriate additional Victim Witness grant funds. **Audit - Finance Committee**

**D. Appropriation of Funds**

Consider request to appropriate local funding for capital projects. **Audit - Finance Committee**



**E. Appropriation of Funds**

Consider request to appropriate Downtown Improvement Reserve in the Capital Projects Fund. **Audit - Finance Committee**

**F. Appropriation of Funds**

Appropriate grant funds awarded by the Opioid Abatement Authority. **Audit - Finance Committee**

**G. Abstract of Votes**

Receive the Abstract of Votes cast at the General and Special Election held on November 5, 2024.

**H. Boards and Commissions**

Consider appointments to various boards and commissions.

**7. Closed Session**

**A. Closed Session**

Hold a closed session in accordance with Section 2.2-3711 A(7) of the 1950 Code of Virginia, as amended, for discussion of the following specific matter:

Consultation with legal counsel and briefings by staff members or consultants pertaining to actual or probable litigation, where such consultation or briefing in open meeting would adversely affect the negotiating or litigating posture of the public body. For the purposes of this subdivision, "probable litigation" means litigation that has been specifically threatened or on which the public body or its legal counsel has a reasonable basis to believe will be commenced by or against a known party. Nothing in this subdivision shall be construed to permit the closure of a meeting merely because an attorney representing the public body is in attendance or is consulted on a matter.

**8. Adjournment**



## **CITY COUNCIL**

### **MINUTES**

**Wednesday, November 13, 2024 at 7:00 PM**

Community Room, Salem Civic Center, 1001 Roanoke Boulevard  
Salem, Virginia 24153

#### **1. Call to Order**

A Joint Special Meeting/Work Session of the Council of the City of Salem, Virginia, along with the Planning Commission of the City of Salem was held at the Salem Civic Center, Community Room, 1001 Roanoke Boulevard, Salem, Virginia, 24153, on November 12, 2024, at 7:00 p.m., there being present the following members of said Council, to wit: Renée Ferris Turk, Mayor; James W. Wallace, III, Vice-Mayor (absent); Council members: Byron Randolph Foley, William D. Jones, and H. Hunter Holliday; Chris Dorsey, City Manager and Executive Secretary; H. Robert Light, Assistant City Manager, Clerk of Council, and Deputy Executive Secretary to the Planning Commission; and Jim Guynn, City Attorney. Also present were Chuck Van Allman, Director of Community Development; Mary Ellen Wines, Planning and Zoning Administrator; Max Dillon, Planner I; and the following members of the Planning Commission: Denise P. King, Chair; Reid Garst, Vice-Chair; Jackson Beamer; Nathan Routt; and Mark Henrickson; and the following business was transacted:

Chair King and Mayor Turk called the respective meetings to order, did a Roll Call, and reported that this date, place, and time had been set for The Planning Commission and City Council to hold a Joint Public Hearing.

##### **A. Pledge of Allegiance**

#### **2. New Business**

##### **A. Special Exception Permit**

Hold a joint public hearing with the Planning Commission regarding the request of Jason N. and Jennifer C. Fountain, property owners, for the issuance of a Special Exception Permit to allow an accessory apartment on the property located at 621 North Broad Street, (Tax Map # 70-2-1).

(Advertised in the November 1 and 4, 2024, issues of The Roanoke Times.)

The Deputy Executive Secretary reported that this date and time had been set to hold a public hearing to consider the request of Jason N. and Jennifer C. Fountain, property owners, for the issuance of a Special Exception Permit to allow an accessory apartment on the property located at 621 North Broad Street, (Tax Map # 70-2-1). This item was advertised in the November 1st and 4th, 2024, issues of The Roanoke Times.

Staff noted the following: 621 North Broad Street is 0.322-acre parcel that sits within the RSF Residential Single Family zoning district. The property owners are pursuing a Special Exception Permit to allow for an accessory apartment to be constructed in an attached garage. In order to qualify as an accessory apartment, that space must be structurally attached to (or within) a primary dwelling unit. While there is a canopy currently extending towards the existing detached garage, the current garage on the property is not structurally attached to the principal dwelling and thus not a candidate for an accessory apartment. The proposed building plans and elevations display an attached garage (structurally connecting the primary dwelling to the existing garage by way of a breezeway), with a proposed renovation allocating approximately 625 square feet of finished living space for the planned accessory apartment.

According to Salem's zoning ordinance, accessory apartments are permitted by Special Exception Permit in the RSF Residential Single Family zoning district, and are subject to the following Use and Design Standards (Section 106-304.1). The relevant details of the applicant's proposal are included in bold.

1. An accessory apartment shall only be considered accessory to a detached single family dwelling. **(applicant satisfies this requirement)**
2. At the completion of construction, no accessory apartment shall contain more than 40 percent of the finished floor area of the principal dwelling. **(accessory apartment = 625 square feet, principal dwelling = 1,893 square feet)**
3. No accessory apartment shall contain less than 300 square feet of finished floor area, or more than 1,000 square feet of finished floor area. **(625 square feet)**
4. Only one accessory apartment shall be allowed per lot or per principal dwelling. **(applicant satisfies this requirement – no existing accessory apartments on the parcel)**
5. The owner of the principal dwelling shall reside on the property and the accessory apartment shall only be occupied by a family member of the owner of the principal dwelling. **(applicant satisfies this requirement – the property owners will reside the principal dwelling, and the accessory apartment will be utilized for multi-generational living)**
6. No separate utility services shall be allowed for the accessory apartment. **(applicant satisfies this requirement)**

Chair King explained the guidelines that would be followed for the public hearing.

Chair King opened the public hearing for the Planning Commission.

Mayor Turk opened the public hearing for City Council.

Dolly Davis Dollberg appeared before the Commission and noted that she is an architect and has been working with the Fountains on this project. She introduced the project and explained that the intention of the project is to help aging in-place parents to have a multi-generational place to stay so that the family can survive as a unit and take care of each other through the aging process. They would like to provide an accessory apartment in the rear of the house, which is currently a garage. The garage will be renovated to provide a 625-square-foot apartment for the aging parents and it will be connected through a new structure that will replace an existing structure. In addition, they plan to add to the house to make it more amenable and to allow for better communication. The plan also includes porches and pathways that connect the whole structure together so that it will be one cohesive unit.

Chair King inquired if the Commission had any questions. Hearing none Chair King continued with the public hearing.

John Breen, 142 Bogey Lane address the Planning Commission and Council. He questioned why this public hearing request was included in this special Joint Public Hearing, the advertisement of the public hearing, and asked what would happen when a family member dies or the property is sold. He spoke against Special Exception Permits as a City planning tool. He expressed that the special exception should not be automatically transferable to a new owner unless the conditions which originally granted the exceptions were fully met and remained.

Michael Lane, 422 Academy Street, appeared before the Commission. He expressed concerns in relation to an accessory dwelling that he currently owns and for which he has been unable to acquire a separate 9-1-1 address. He requested to meet with someone to discuss this issue.

Chair King suggested that he talk with City staff in regards to his specific situation. She explained that the situation tonight with the Fountain property is different from his property in which he is actually renting to a non-family member. Mr. and Mrs. Fountain intend to house their family on the property. She indicated that she was certain staff would be happy to meet with him about his situation.

Stella Reinhardt, 213 N Broad Street, was the last citizen to speak during the public hearing. She expressed that her main concern was to take time to think the request through. She also expressed concern about what occurs once the family member is no longer living in the accessory apartment. She expressed support for the suggestions made by Mr. Breen that the Special Exception not remain with the property once the family member is no longer living there or the property is sold.

Chair King closed the Joint public hearing for the Planning Commission.

Mayor Turk closed the Joint Public Hearing for City Council.

## **B. Amendment to the Zoning Ordinance**

Hold a joint public hearing with the Planning Commission regarding the request of Virginia Baptist Children's Home and Family Services d/b/a Hopetree Family Services (Salem CI) f/k/a The Virginia Baptist Childrens' Home f/k/a Baptist Orphanage of Virginia, property owner, for rezoning the properties located at 1000 block Red Lane and a portion of 860 Mount Vernon Lane (Tax Map #'s 41-1-1, 41-1-2, 41-1-3, 41-1-4, 41-1-5, 41-1-6, and a portion of 44-3-10) from RSF Residential Single Family District to PUD Planned Unit District with proffered conditions. (Advertised in the November 1 and 4, 2024, issues of *The Roanoke Times*.)

The Deputy Executive Secretary reported that this date and time had been set to hold a Joint Public Hearing with the Planning Commission regarding the request of Virginia Baptist Children's Home and Family Services d/b/a Hopetree Family Services (Salem CI) f/k/a The Virginia Baptist Childrens' Home f/k/a Baptist Orphanage of Virginia, property owner, for rezoning the properties located at 1000 block Red Lane and a portion of 860 Mount Vernon Lane (Tax Map #'s 41-1-1, 41-1-2, 41-1-3, 41-1-4, 41-1-5, 41-1-6, and a portion of 44-3-10) from RSF Residential Single Family District to PUD Planned Unit District with proffered conditions. (Advertised in the November 1 and 4, 2024, issues of *The Roanoke Times*.)

Staff noted the following: On August 30, 2024, HopeTree submitted a rezoning application to the Community Development Department. That application included the proffered PUD document and supporting documentation, with the only change to the proffered PUD document being an update to the formal name of the property owner.

On October 25, 2024, HopeTree submitted an addendum to the August 30, 2024, application which contained a letter highlighting the addition of a supplemental phasing plan. That supplemental phasing plan replaced the previous phasing plan in the proffered PUD document, and it can be found on the pages labeled EX-A and EX-B.

To summarize, the complete list of changes from the previously approved PUD document to the proposed proffered PUD document include:

1. An update to the applicant's/property owner's name (Page 3)
2. An adjusted phasing plan (replacement of Page 25 with pages EX-A and EX-B).

Chair King opened the Joint Public Hearing for the Planning Commission.  
Mayor Turk opened the Joint Public Hearing for City Council.

At Chair King's request, Mr. Jon Morris, President and CEO of HopeTree Family Services, located at 860 Mount Vernon Lane in Salem. appeared before Council to ask for their consideration and vote to approve their application to rezone the HopeTree property for a Planned Unit District. He noted that HopeTree Family Services submitted their first rezoning request to the City of Salem on December 1st, 2023. He expressed gratitude that the Planning Commission and the Salem City Council voted to approve this application nearly seven months later after two extensive public hearings, a public work session and several other meetings. The

request to rezone was a result of the changing needs of HopeTree and how organizations like this one provide services to children and families today. On August 30th, 2024, HopeTree submitted to the City of Salem, a new application for the rezoning of the HopeTree property that is substantially similar to the rezoning previously approved by City Council. He noted that the reason a new application is being submitted is due to the litigation that was filed in July 2024. The lawsuit against the City of Salem where HopeTree was named in the lawsuit brings allegations of procedural concerns with the rezoning approval process from the previous rezoning application that HopeTree filed on December 1st, 2023. The original application dated November 30th, 2023 was ultimately approved and adopted by City Council on June 24th, 2024, as an amendment to section 106-110, Article 1, Chapter 106 of the Code of the City of Salem, VA. He stated that HopeTree did not wish for any uncertainty surrounding the procedural processes to detract from their mission or future plans. For this reason HopeTree is requesting that the City of Salem once again approve the newly submitted rezoning plan. HopeTree makes this filing to provide certainty in and to show its community partners and supporters that it values the Salem community's perspective of this rezoning process.

Dabney Ward, 2218 Mulberry Street, expressed support for the HopeTree rezoning. She spoke of the historical buildings, ball fields, and green space that will be preserved and the tax benefits that the City will receive.

Sam Silek, 2659 Turnberry Road, spoke in favor of the HopeTree rezoning. He spoke with disappointment about the negative rhetoric that had been part of this election and rezoning process.

Holly Moore, 821 Kerner Avenue, spoke in support of the HopeTree rezoning. She listed of a number of previous development projects that were controversial at the time.

Glen Richardson, 336 Howard Drive, expressed support for the HopeTree project, noted all the work that had gone into the process, and asked that this Council finish the process. He expressed concern over the negativity that had been part of this rezoning request.

Terry LaRocco, 317 Idaho Street, spoke positively for the HopeTree request. She expressed appreciation for the level of interaction that the citizens had been given in this process.

Curt Steele, 706 Red Lane, expressed opposition to the HopeTree project and the additional traffic that would be created.

Chris McCart, 316 N. Broad Street, spoke against the HopeTree rezoning and noted concerns with the traffic and the traffic studies that had been performed.

Nancy Reynolds, 925 Saddle Drive, expressed opposition to the HopeTree application and referenced the error in process with the original filing. She encouraged Council to take their time and not rush the process.

Mark Nayden, 352 N. Broad Street, spoke against the HopeTree rezoning and noted concerns of how this plan matches the Comprehensive Plan, of traffic and the impact on existing downtown businesses.

Will Long, 984 Red Lane, expressed support for the HopeTree rezoning and the positive change that he felt it would bring.

Stella Reinhad, 213 N. Broad Street, spoke against the HopeTree project. She expressed that she felt the process was too compressed and she questioned the procedure that was followed.

Donna Crotts, 307 N. Broad Street, expressed concern about traffic and that she felt more time was needed in making this decision to allow for further study.

Jennifer Thomas, 916 Red Lane, spoke in support of the HopeTree rezoning. She noted her background as a trained urban planner, shared details that were specifically spelled out in the plan, and shared that this is in reality a restrictive process.

Russell Deyerle, 620 Red Lane, expressed concern about traffic and spoke in opposition to the project.

Doug McCart, 316 N. Broad Street, expressed that he felt this was the wrong location for this project and that he was opposed to the HopeTree plan. He asked that Council vote against this rezoning proposal.

Dr. Sam Williams, 834 Red Lane, noted that he felt this was the wrong location for this project and asked that Council reconsider make the right decision with the right timing.

Carl Hart, 720 Mt. Vernon Avenue, expressed opposition to the HopeTree rezoning and spoke of concerns with traffic.

Mike Elmore, 622 Chamberlain Lane, spoke in support of the HopeTree rezoning and encouraged focusing on the facts.

Emily Paine Carter, 335 N. Broad Street, spoke against the HopeTree project and noted environmental, economic, and traffic concerns. She noted that she felt there remained unanswered questions and that the process was being rushed.

John Breen, 142 Bogey Lane, spoke in opposition of the HopeTree rezoning. He expressed the desire to see Council slow down the process and have an economic impact study done.

Sandra Camp, 729 W. Carrollton Avenue, addressed Council and the Planning Commission in opposition of the HopeTree proposal.

Jesse Cook, 301 Kessler Mill Road, expressed support for the Hope Tree project. She spoke of property values and a positive impact for local businesses.

Michael Lane, 422 Academy Street, spoke in opposition of the HopeTree rezoning. He felt that not enough studies had been performed and there was not enough available information for the public. He expressed concerns about water retention. He asked Council to slow the process down.

Susan Bentley, 312 N. Broad Street, spoke against the HopeTree proposal. She expressed that she felt the process was rushed, politically motivated, and lacked transparency.

Michael Bentley, 312 N. Broad Street, spoke in opposition of the HopeTree rezoning. He spoke on environmental costs .

Becky Mullins, 702 N. Broad Street, expressed that she felt more time was needed for communication and traffic and water drainage studies. She also spoke of environmental concerns and the need to take the project more slowly.

Cynthia Munley, 425 Roanoke Blvd., spoke in opposition of the HopeTree proposal. She felt that this project was being rushed and also expressed concerns about traffic.

Justin Davis, 300 Live Oak Court, expressed opposition to the HopeTree project and asked that Council slow down the process.

Lionel Etheridge, spoke on behalf of his elderly mother of 956 Stonegate Drive. He resides at 3668 Meadowbrook Way, Columbus, OH. He expressed concerns about density and traffic and spoke in opposition to the HopeTree rezoning on her behalf.

Chair King closed the Joint Public Hearing for the Planning Commission.

Mayor Turk closed the Joint Public Hearing for City Council.

### **3. Adjournment**

Mayor Turk adjourned the meeting for City Council at 8:54 p.m.





## **CITY COUNCIL**

## **MINUTES**

### **Agenda**

**Monday, November 25, 2024, 6:30 PM**

Regular Session, 6:30 PM, City Hall, 114 North Broad Street, Salem, Virginia 24153

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### **WORK SESSION**

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**WORK SESSION IS CANCELLED FOR NOVEMBER 25, 2024**

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### **REGULAR SESSION**

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**1. Call to Order**

A regular meeting of the Council of the City of Salem, Virginia, was called to order at 6:30 PM, there being present the following members to wit: Renée Ferris Turk, Mayor; James W. Wallace, III, Vice-Mayor; Councilmembers: Byron Randolph Foley, William D. Jones, and H. Hunter Holliday; with Renée Ferris Turk, Mayor, presiding together with Chris Dorsey, City Manager; Rob Light, Assistant City Manager and Clerk of Council; Rosemarie B. Jordan, Director of Finance; Chuck Van Allman, Director of Community Development; Mike Stevens, Director of Communications; and Jim Gynn, City Attorney.

**2. Pledge of Allegiance**

**3. Bid Opening, Awards, Recognitions**

**4. Consent Agenda**

## **A. Citizen Comments**

Comments from the public, limited to five minutes, not already having a public hearing at the same meeting.

Jane Johnson, 615 Academy Street, was the first citizen to address Council. She congratulated the new and outgoing Council members and expressed that she felt Council had made a wise decision in hiring Mr. Dorsey. Ms. Johnson also thanked the Economic Development team for keeping them updated on all the downtown improvements. She asked Council to fully fund the police as they go into the next budget session.

Lisa Garst, 316 Sunset Road, also expressed appreciation to the members of Council for their service to the City of Salem. She spoke encouraging Council, as the City goes into the final stages of development of the Comprehensive Plan, to consider what Salem can do for the future of the children and make Salem a place where all feel included and welcomed.

Ronald Thompson, 1000 W. Riverside Drive, expressed continued concern about his problems of soil erosion and falling trees. His son, Matthew Thompson, also shared his concerns on the issues on this property. He asked for a follow-up meeting with City staff to discuss these issues and receive direction.

Joe Foley, 302 Academy Street, addressed Council, encouraging Council to strive to attain the best information available when making decisions, to discuss the information together, and then to make the best possible decision with a united front. He emphasized that the "Salem Way is to make a decision and make it the best it can be for the citizens of the community." He also expressed appreciation to Vice-Mayor Wallace and Councilman Jones for their service.

Carolyn Minix, 617 Delaware Street, was the last citizen to address Council this evening. She expressed that she wanted to focus on positive things going on in the community. She spoke of the pickleball courts, the Facade Grant Program and the positive impacts of this on the downtown area, the murals, the renovation of Salem High School, the Salem School system, the Valleydale apartments, good road maintenance, rapid power restoration when there is an outage, easy access to Interstate 81, the Greenway, wonderful support by Fire/EMS, and the current economic and business development that is happening in Salem.

Hunter Holliday made a motion to extend the public comment period for tonight and the December 9, 2024, meeting. Jim Wallace seconded the motion and noted that he felt that citizens should have the opportunity to be heard if they wished to be heard.

Mayor Turk noted that this was out of order and not currently on the agenda, but that she would allow the motion. She asked if there were any questions or comments.

Ayes: Hunter Holliday, James Wallace

Nayes: William Jones, Randy Foley, Renée Turk

The motion did not carry.

Mayor Turk noted that Council had established guidelines to be used for citizen comment and that if an adjustment needed to be made to those that this could be discussed.

**B. Minutes**

Consider acceptance of the November 6, 2024, Special Meeting Closed Session minutes and the November 12, 2024, Work Session and Regular Meeting minutes.

The minutes were accepted as written.

**C. Financial Reports**

Consider acceptance of the Statement of Revenues and Expenses for the four months ending October 2024.

The financial reports were received.

**5. Old Business**

**6. New Business**

**A. Council Salary Ordinance**

Hold a public hearing and consider the first reading of an ordinance increasing and establishing the annual salaries of the Mayor and Council effective July 1, 2027. (Advertised in the November 16 and 17, 2024, issues of the *Roanoke Times*.)

Mayor Turk asked City Manager Dorsey for information on this item.

Mr. Dorsey noted that the last time that salary for Council was set or changed by the General Assembly was 1996. The General Assembly passed this change during the spring session this year upon studying various populations and salaries relative to those populations. Some cities have already made this change. Council salaries for those municipalities that passed this change prior to July 1st of this year will become effective this coming year. This change being requested by Council would raise the salary of the Mayor from \$13,000 to \$24,000 and for Council from \$12,000 to \$22,000. This would not take effect until July 1, 2027. This change is being requested in light of the increased cost of living, and it was noted that this salary is a token salary for all the work that the members of Council put in, which is greatly appreciated by the administration of City Hall.

Mayor Turk opened the public hearing.

John Breen, 142 Bogey Lane, expressed support for an increase in salary for Council

and the Mayor. He noted that many cities in Virginia pay Council by the hour rather than by salary. He encouraged Council to consider using a pay-by-hour system of pay for Council.

Mayor Turk closed the public hearing.

William Jones motioned to adopt the ordinance on first reading increasing and establishing the annual salaries of the Mayor and Council effective July 1, 2027. Randy Foley seconded the motion.

Vice-Mayor Wallace noted that he felt just because the legislature granted the ability to make this salary increase did not mean that they should take this action. He noted that he felt they would attract people that were wanting to serve the City with a more modest salary, and that a larger salary would attract people that were drawn by the salary.

Ayes: William Jones, Randy Foley, Renee Turk

Nays: Hunter Holliday, James Wallace

Abstaining: None

**B. Amendment to the City Code - Chapter 106, Zoning**

Hold public hearing and consider ordinance on first reading amending Chapter 106, Zoning, Article IV Development Standards, section 106-406 miscellaneous provisions of the CODE OF THE CITY OF SALEM, VIRGINIA pertaining to storage containers. (Advertised in the November 16 and 17, 2024, issues of the *Roanoke Times*.) (Planning Commission Public hearing was held September 11, 2024 and item was continued to the November 13, 2024, meeting. (Planning Commission recommended approval with a unanimous vote.)

Mary Ellen Wines, Planning & Zoning Administrator, 21 S. Bruffey Street, provided the following background information. Prior to 2017, storage containers were not regulated. In 2017, Council adopted an ordinance that allowed storage containers on a temporary basis, but not on a permanent basis. Through the COVID crisis, it became apparent that storage containers were an economical and easy way for businesses to add additional storage. While they are an economical choice, their appearance can also distract from the character of corridors should they not be maintained. In order to maintain Salem's business-friendly atmosphere, staff was directed to propose a code amendment that would be beneficial to our businesses while not creating a negative impact on our major corridors. Staff met with Planning Commission and toured the city to discuss the usage and appearance of containers. Although the proposed amendment is not a perfect fix, staff feels it is an acceptable compromise. The proposed storage container ordinance excludes storage containers utilized for temporary purposes, located in the right-of-way, used for occupancy as approved by the Uniform Statewide Building Code, or utilized in conjunction with an active building permit. Ms. Wines summarized the details of the proposed ordinance for Council and for the public.

Mayor Turk opened the public hearing.

Lisa Garst, 316 Sunset Road, thanked Ms. Wines for the focus on those using storage containers as signage and advertising and noted that had been a concern of hers. She asked if anything was included in the placement of the storage containers so that they were not allowed in the floodway or floodplain.

Mayor Turk requested that Ms. Wines address this question.

Ms. Wines responded that this was a consideration, but that Community Development did not have a concern with placing these in the floodway or floodplain as they could be moved if necessary as they were not permanent structures. She added that they were allowed as with other storage sheds.

Vice-Mayor Wallace asked Ms. Wines if she had seen what happened in Asheville, North Carolina with the storage containers.

Ms. Wines responded affirmatively and agreed that this would be something to take into consideration. She emphasized that staff realized this was not a 100% fix and this was something that could be looked at in the future in verifying that these storage containers were placed in proper places.

Mr. Foley noted that he would like to see this addressed in the near future.

Mayor Turk closed the public hearing.

Vice-Mayor Wallace motioned to adopt the Chapter 106 Zoning amendment as stated in Item 6B and to also include the fact that mobile containers should not be in the flood plain or floodway. Hunter Holliday seconded the motion.

Ms. Wines requested to speak again and was asked to come forward. She noted that she did understand the concerns that were being addressed and that recent evidence proves that. However, most of Salem's industrial property is located in the flood plain. Most of the usage of storage containers is by industrial properties. She noted that she agreed that this needed to be reviewed, and she requested that Community Development be given time to study this to determine what would be impacted and what could be done to protect the channels in the flood event before putting that specification into place. Currently, storage containers are not allowed on a permanent basis at all. Ms. Wines emphasized the importance of balancing whatever action is taken as this would affect a number of properties that utilize storage containers.

Mr. Van Allman noted that they could also look at aspects of what the Virginia Statewide Building Code requires for anchoring if the main concern is to stay on site. He asked to address the fact that during a hurricane houses, cars, and other large objects become mobile. He also noted that the floodplain is defined by one hundred years and that the hurricane that went through Asheville was in some estimates 1,000

years. Mr. Van Allman noted that there were many factors to take into consideration. He also noted distinctions in definitions for the flood fringe, the floodplain, and the floodway, and that part of the definition related to the velocity of the water. He stressed the importance of studying this prior to making changes to this.

Vice-Mayor Wallace amended his motion and moved to adopt on first reading the ordinance amending Chapter 106, Zoning Codes as written and presented in Item 6D this evening pertaining to Chapter 106 Zoning Codes.

Councilman Foley noted that, unrelated to the motion, he would like to strongly encourage that the City being this process.

Mr. Van Allman stated that he would have a discussion with the building official to see how this could be done. He indicated that he did not believe this would be a difficult matter to determine what would be proper anchoring and to apply this.

Councilman Holliday asked about studying past precedents such as the flood of 1985 to determine how that was handled in the past and if any of that information would be relevant now.

Mr. Van Allman explained that they would go back and check velocities versus the weight of these structures and utilize that information.

Randy Foley seconded Vice-Mayor Wallace's amended motion.

Ayes: Hunter Holliday, William Jones, Randy Foley, James Wallace, Renée Turk  
Nays: None

### **C. Amendment to City Code - Chapter 18**

Consider adoption of ordinance on first reading amending Chapter 18, Buildings and Building Regulations, Article VII, Historic Structures be renamed and by adopting additional sections 18-701 through 18-805 of the Code of the City of Salem, Virginia, pertaining to the Maintenance of Structures, Spot Blight Abatement, and Vacant Building Registration.

Ms. Wines came forward at Mayor Turk's request to inform the public and Council on information relating to this item. She noted that following Council's retreat in 2023, goals were established to guide the city's initiatives and priorities for the future. It was determined that staff should focus on current property conditions, cleanup, and maintenance. Work sessions were held in September and November of 2023 to discuss possible options. In March 2024, during another Council work session, the options were prioritized, which resulted in the following three proposed code sections of Chapter 18, Buildings.

1) Exterior property maintenance code, which requires the repair of maintenance, building facades, roofing, windows, doors, and other visible structural and decorative elements. This ensures that properties do not fall or continue to fall into disrepair or become eyesores.

2) Spotlight abatement, which provides a mechanism to address isolated properties that have been neglected or are deteriorating so that they cause a negative impact on the surrounding neighborhood. Should owners fail to respond to staff's request to comply, City Council may intervene with a public hearing concerning the repair and other disposition of the property.

3) The vacant building registry, which requires property owners to register their vacant properties and pay a registration fee. Vacant means unoccupied for 12 months or longer and has been boarded up or secured and not lawfully connected to one utility service for six months or longer. This registry will enable the city to track properties, engage with owners, and facilitate rehabilitation to reduce the risk of crime, vandalism, and deterioration.

These code sections are an important step towards maintaining quality of life and encouraging responsible property ownership, resulting in a cleaner, safer, and more attractive community.

James Wallace motioned to adopt on first reading the ordinance amending Chapter 18, Buildings and Building Regulations, Article VII, Historic Structures as presented in the agenda packet. Hunter Holliday seconded the motion.

Councilman Jones asked to instruct Mr. Van Allman through the City Manager to educate the citizens and businesses on this new policy the best the City has ever done so that they were not caught off guard.

Mr. Van Allman affirmed that was his intention and the way he functions. He noted that the desired result is compliance.

Ayes: Hunter Holliday, William Jones, Randy Foley, James Wallace, Renee Turk

Nays: None

Abstaining: None

#### **D. Amendment to the Zoning Ordinance**

Consider ordinance on first reading regarding the request of Virginia Baptist Children's Home and Family Services d/b/a Hopetree Family Services (Salem CI) f/k/a The Virginia Baptist Children's Home f/k/a Baptist Orphanage of Virginia, property owner, for rezoning the properties located at 1000 block Red Lane and a portion of 860 Mount Vernon Lane (Tax Map #'s 41-1-1, 41-1-2, 41-1-3, 41-1-4, 41-1-5, 41-1-6, and a portion of 44-3-10) from RSF Residential Single Family District to PUD Planned Unit District with proffered conditions. (The Planning Commission and City Council held a joint public hearing during the Planning Commissions regular meeting on November 13, 2024 as advertised in the November 1 and 4, 2024, issues of *The Roanoke Times*. The Planning Commission recommended approval by a 4 to 1 vote).

Randy Foley motioned to rezone this property to Planned Unit Development (PUD) as stated in the agenda packet. Bill Jones seconded the motion.

Hunter Holliday motioned to table the vote on this amendment. There was a discussion of procedure and Mr. Guynn noted that a motion could be on the record and a motion could be made to table that motion. Councilman Holliday distributed for the other Council members' review a copy of his written reasons and a list of seven limitations to be included in the plan if it were passed on first reading this evening. He expressed that he felt there were many questions that remained unanswered. and that his vote would be against the amendment for this rezoning. He shared his reasons and spoke of stormwater runoff, traffic, tax impacts, and potential impact on City utilities. Vice-Mayor Wallace seconded the motion.

Ayes: Hunter Holliday, James Wallace

Nayes: William Jones, Randy Foley, Renée Turk

The motion to table the vote did not carry.

Mayor Turk noted that the first motion was still on the table and had been seconded. She asked if there was any further discussion.

Councilman Holliday motioned to amend the original motion to include the seven conditions. There was discussion of procedure.

Mr. Guynn asked Mr. Holliday, as a matter of procedure, if he was requesting that Mr. Foley accept an amendment to his motion.

Mr. Holliday confirmed that this was correct and stated the seven limitations as follows:

- 1) Transport of heavy equipment is permitted Monday through Friday between 9 a.m. and 5 p.m.
- 2) Construction may only take place on Monday through Friday from 8 a.m. to 5 p.m.
- 3) A covenant to run with the land that sets forth a fee for providing City services on the HopeTree PUD's private streets such as snow plowing to be overseen by the City Manager
- 4) A covenant to run with the land that permits the Salem Police, Fire, and Emergency Medical Personnel, and vehicles access to HopeTree private roadways to perform services necessary to their functions for the residents of the City of Salem
- 5) A covenant that runs with the land requiring periodic written approval from the Salem Fire Department and the Development conforms with the Virginia and Salem Fire Codes to be overseen by the City Manager
- 6) Posting signs on all streets that provide access to the HopeTree property which prohibit commercially licensed vehicles with over two axles or a combination with one trailer over 40 feet in length, with the exception of moving vans, and publicly licensed vehicles. Other vehicles exceeding these prohibitions must obtain a special permit from the City Manager.
- 7) A requirement that before the final vote is taken to approve the HopeTree PUD, the City Manager will either certify to City Council that Salem's existing water, sewer, and



stormwater lines are adequate to serve the HopeTree PUD or that a finding cannot be made and provide the estimated cost for necessary studies to identify any water, sewer, and stormwater lines that will need to be repaired, upgraded, and estimated cost for those upgrades.

Councilman Holliday emphasized again his feeling that more study was required.

Councilman Foley noted that he would not allow the amendment to his motion.

Mayor Turk noted the motion was on the floor and asked for a roll call vote.

Mr. Guynn clarified that the motion now on the floor was to approve the rezoning.

Mayor Turk noted that a decision on this rezoning had been made on June 24, 2024, and that the action tonight was to correct procedure.

Vice-Mayor Wallace asked for clarification as to whether the schedule had changed as well.

Mayor Turk asked Mr. Van Allman or Ms. Wines for confirmation as to whether the only thing that was changed besides the legal name, the procedure that was needed was a phasing in that gave more detail.

Ms. Wines responded that the only changes were the name change, and they removed the general phasing plan and put in a two-page, more detailed phasing plan which gives more information. Those pages were replaced in the document and there were no other changes throughout the document.

Mayor Turk asked if it was correct that these items that were being discussed were items that were normally involved in the site plan.

Ms. Wines confirmed that this was correct. She noted that a PUD is designed to be general in nature and that the specifics are dealt with on the site plan level.

Mayor Turk asked if it was true that the site plans for a development of this size would take months and if the development were not approved, then there would be no reason to move forward with the site plan.

Ms. Wines confirmed this statement.

Mr. Holliday noted again his concerns for the citizens in regard to water and sewer issues and his desire to see the issues he had spoken of, and potential unknown costs dealt with up-front.

Mayor Turk called for a vote to be taken.

Ayes: William Jones, Randy Foley, Renée Turk  
Nays: Hunter Holliday, James Wallace

**E. Special Exception Permit**

Consider for approval the request of Jason N. and Jennifer C. Fountain, property owners, for the issuance of a Special Exception Permit to allow an accessory apartment on the property located at 621 North Broad Street, (Tax Map # 70-2-1). (The Planning Commission and City Council held a joint public hearing during the Planning Commissions regular meeting on November 13, 2024 as advertised in the November 1 and 4, 2024, issues of *The Roanoke Times*. The Planning Commission recommended approval by a unanimous vote).

Mayor Turk noted that, as previously explained, this is going to be used for the care of an elderly parent and asked Ms. Wines for confirmation of this and for details on the requirements that are part of this request for the benefit of the public.

Mary Ellen Wines, Planning & Zoning Administrator, 21 S. Bruffey Street, Community Development, shared that an accessory apartment is an apartment that cannot be rented for financial gain and can only be used for a family member. It has to be part of the single-family dwelling, whether it be within that dwelling or attached to that dwelling with a full roof structure. It can be only 40% of the finished floor area of the principal dwelling. The Fountains meet this requirement at 625 square feet. No accessory apartment shall contain less than 300 and not more than 1,000 square feet, and they meet this requirement. Only one accessory apartment is allowed per lot, and this is the only one they will have. The owner shall reside on the property, which they do. No separate utility services will be allowed.

Councilman Foley asked to clarify if all of these conditions would remain with the property even if they were to sell the property.

Ms. Wines responded that this was correct. She noted that this is a Special Exception Permit and attaches to the property.

James Wallace motioned to approve the request of Jason N. and Jennifer C. Fountain, property owners, for the issuance of a Special Exception Permit to allow an accessory apartment on the property located at 621 North Broad Street, (Tax Map # 70-2-1). Randy Foley seconded the motion.

Ayes: Hunter Holliday, William Jones, Randy Foley, James Wallace, Renee Turk  
Nays: None  
Abstaining: None

**F. 2025 Legislative Package**

Consider the adoption of Resolution 1489 adopting a Legislative Program for the 2025 session of the Virginia General Assembly and petitioning the General Assembly to favorably consider the issues and topics addressed herein.

Mayor Turk asked Mr. Light for background on this item.

Mr. Light explained that each year Council adopts a Legislative Agenda for lobbying related to certain items with the Virginia General Assembly. He noted that Council has a limited number of items this year, to include runway safety improvements and expansion at the Roanoke-Blacksburg Regional Airport. Second, commitment to transportation projects in the region included innovative funding strategies for I-81 which will sustain investment beyond 2023 and account for inflation-related shortfalls and additional funding necessary to adequately maintain and repair roads in the city of Salem. The third one is to consider those recommendations as set forth by the Virginia Municipal League in its 2025 legislative program. He also noted that, based on some feedback from council members, they are going to accelerate our timeline next year and will start this process earlier in the effort to engage our legislators sooner in the process.

Councilman Foley noted that Mr. Holliday had suggested perhaps inviting our representatives to meet with Council in the spring or summer next year in an effort to gain their full attention versus sending this information via mail. He thought this was a great idea.

Mayor Turk also noted that some of the Councilmembers would be going for Legislative Day in January during which there would be the opportunity to meet with the legislators and talk with them about some of the priorities that were specific needs of our locality.

Randy Foley motioned to adopt Resolution 1489 adopting a Legislative Program for the 2025 session of the Virginia General Assembly and petitioning the General Assembly to favorably consider the issues and topics addressed herein. Hunter Holliday seconded the motion.

Vice-Mayor Wallace noted that he felt if the priority list was not together and submitted by August, it would be too late. If this information had not been presented, it would not be incorporated into any bills that someone might be carrying.

Councilman Foley noted that he had been doing this a long time, and this was not something that had been done previously.

Mayor Turk shared that it was good that we had tried to unite our efforts regionally so that we were on the same page with other localities in the encouragement of approval of certain things and that the legislators would be receiving duplicate requests.

Ayes: Hunter Holliday, William Jones, Randy Foley, James Wallace, Renee Turk

Nays: None

Abstaining: None

## 7. Adjournment

Mayor Turk noted the death of Ms. Byington's husband, and that as a pillar in the community, she had the sympathy of Council.

Mayor Turk also noted that this Saturday, November 30th, was Local Business Day and encouraged everyone to support the local businesses. She also noted that next week the NCAA Volleyball Tournament, Division III, would be going on in Salem. She shared that they would begin arriving in Salem on December 3rd, and that the women's Championship game would be at 4:00 on Saturday, the 7th of December. She also shared that the Christmas parade and lighting of the tree would be held on Friday, December 6th, and that the Gingerbread Festival, by the Chamber of Commerce, would be taking place as well.

It was noted by Mr. Guynn that the Washington and Lee Generals would be playing in the Volleyball Tournament.

Councilman Holliday noted that Salem would be playing Sherando on Friday. He also shared that two Salem High School graduates, Peyton Lewis, freshman at University of Tennessee; and Chris Cole, a freshman at University of Georgia; were doing a great job of representing Salem as Freshmen.

The meeting was adjourned at 7:40 p.m.



Item #: 5.A.

AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF SALEM,  
VIRGINIA HELD AT CITY HALL

**MEETING DATE:** December 9, 2024

**AGENDA ITEM:** **Council Salary Ordinance**  
Consider the second reading of an ordinance increasing and establishing the annual salaries of the Mayor and Council effective July 1, 2027. (Approved on first reading at the November 25, 2024, Council meeting.)

**SUBMITTED BY:** Rob Light, Assistant City Manager/Clerk of Council

**SUMMARY OF INFORMATION:**

The present salaries for the Mayor and Council members are based on the limits established by the General Assembly in 1996 at \$13,000/year and \$12,000/year, respectively.

The 2024 General Assembly and Governor enacted legislation that increased the maximum salaries to \$24,000/year for Mayors and \$22,000/year for Council members in the City of Salem. The maximum salaries are established based on population ranges of localities.

The enacted legislation requires Council adopt an ordinance to amend these salaries at least four months prior to the date of the next municipal election and such increases may be effective on July 1st after the next regularly scheduled election of Council members. The next such election will be in November of 2026. Thus, if adopted, the salary increases will not be effective until July 1, 2027.

**FISCAL IMPACT:**

Effective July 1, 2027, the Mayor's salary will increase from \$13,000/year to \$24,000/year. Council member salaries will increase from \$12,000/year to \$22,000/year. From July of 1996 to October of 2024, inflation has increased 101.1% per the U.S. Bureau of Labor Statistics CPI for All Urban Consumers Price Index. The proposed salary increases are less than the comparative salaries applying inflation. This does not account for an additional approximate 32 months of future inflation from October of 2024 until the salaries will be effective on July 1, 2027.

**STAFF RECOMMENDATION:**

Staff recommends Council consider on second reading an ordinance increasing and establishing the annual salaries of the Mayor at \$24,000/year and Council members at \$22,000/year effective July 1, 2027.

**ATTACHMENTS:**

1. Item 6A 11-25-24 Council Salary Ordinance 11.2024

**AN ORDINANCE INCREASING AND ESTABLISHING THE ANNUAL SALARIES  
OF THE MAYOR AND COUNCIL**

WHEREAS, the current maximum salaries for the Mayor and Salem City Council members has been in effect since July 1, 1996; and

WHEREAS, the General Assembly increased the maximum salaries in the 2024 session; and

NOW, THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE CITY OF SALEM, VIRGINIA, as follows:

1. That pursuant to §15.2-1414.6 of the Code of Virginia, the Mayor's salary shall be increased to \$24,000 annually and City Council members salaries shall be increased to \$22,000 annually.
2. That these salary increases shall take effect July 1, 2027.
3. That these annual salaries shall apply for succeeding fiscal years unless subsequently modified by ordinance duly adopted by Council.

Upon a call for an aye and a nay vote, the same stood as follows:

H. Hunter Holliday –  
William D. Jones –  
Byron Randolph Foley –  
James W. Wallace III –  
Renee F. Turk –

Passed:

Effective:

/s/ Renee F. Turk  
Mayor

ATTEST:

H. Robert Light  
Clerk of Council  
City of Salem, Virginia



Item #: 5.B.

AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF SALEM,  
VIRGINIA HELD AT CITY HALL

**MEETING DATE:** December 9, 2024

**AGENDA ITEM:** **Amendment to the City Code - Chapter 106, Zoning**  
Consider ordinance on second reading amending Chapter 106, Zoning, Article IV Development Standards, section 106-406 miscellaneous provisions of the CODE OF THE CITY OF SALEM, VIRGINIA pertaining to storage containers. (Approved on first reading at the November 25, 2024, Council meeting.)

**SUBMITTED BY:** Maxwell Dillon, Planner

**SUMMARY OF INFORMATION:**

In the September 2024 Planning Commission meeting addressing storage containers, staff noted the following:

*Throughout the past several years, storage containers (also referred to as shipping containers) have become increasingly prevalent as businesses seek cost-effective and efficient repositories for their excess goods, equipment, or inventory. Staff has learned through numerous conversations with commercial and industrial enterprises that storage containers are critical to their business operations, as they provide additional space that is flexible, durable, protected from the elements, and relatively inexpensive.*

*While storage containers clearly have a valuable use-case for many non-residential purposes, their appearance can also detract from the character of commercial corridors if not maintained appropriately. Rust, graffiti, and other forms of deterioration can have a negative impact on the aesthetic environment of major commercial districts that are important to the presentation and ultimate vitality of the city.*

*To provide a bit of background on historical storage container regulation, containers were not regulated by city code prior to 2017. In 2017, the city adopted an ordinance permitting storage containers on a temporary basis; however, that provision currently does not allow for the permanent keeping of storage containers on any property.*

*This proposed storage container ordinance excludes storage containers utilized for*



*temporary purposes, located in the right of way, used for occupancy as approved by the Uniform Statewide Building Code, or utilized in conjunction with an active building permit. This section introduces numerical (for commercially zoned properties) and locational (not to interfere with parking, landscaping, stormwater, etc.) restrictions for storage containers everywhere in the city. For properties located on specified major corridors, this ordinance requires storage containers to be painted a neutral color, maintained properly, and placed behind the front building line.*

At the conclusion of that meeting, staff was directed to perform additional research to try and refine the proposed regulations regarding storage containers. After consulting regulations adopted in September of 2024 by the City of Norfolk, extensive tabulation and evaluation of existing containers, and feedback from Planning Commissioners, staff has proposed a new ordinance to address storage containers. The changes from the previous draft are summarized by the following highlights:

- 1. The numerical limitation on storage containers is now based on primary street frontage instead of acreage. This change is anticipated to more appropriately scale the allowable containers to properties along Salem's major corridors. Industrial properties are still exempt from a numerical limitation.**
- 2. Containers on major corridors must be placed on a surface consistent with the development standards in our zoning ordinance. In other words, containers will have to be placed on asphalt, concrete, or engineered gravel (as approved by the City Engineer).**
- 3. The colors "black" and "white" have been removed from the permitted shades of acceptable neutral colors.**
- 4. A stipulation has been added to require parcels with multiple containers to situate them in a side-by-side fashion.**

**FISCAL IMPACT:**

N/A

**STAFF RECOMMENDATION:**

Staff recommends Council considering approval of this ordinance change on second reading, as storage containers are not currently permitted on a permanent basis.

**ATTACHMENTS:**

1. Item 6B 11-25-24 Sec.\_106-406\_Storage Containers amended final

AN ORDINANCE TO AMEND, REVISE, AND REORDAIN CHAPTER 106, ZONING, ARTICLE IV, DEVELOPMENT STANDARDS, SECTION 106-406 MISCELLANEOUS PROVISIONS PERTAINING TO STORAGE CONTAINERS OF THE CODE OF THE CITY OF SALEM, VIRGINIA.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF SALEM, VIRGINIA, THAT SECTION 106-406 OF CHAPTER 106, OF THE CODE OF THE CITY OF SALEM, VIRGINIA BE AMENDED, REVISED, AND REORDAINED TO READ AS FOLLOWS:

Chapter 106  
ZONING

Article IV Development Standards

**Sec. 106-406.25. On-site storage and temporary mobile storage containers.**

- ~~(A) Storage containers shall be considered accessory structures and shall be located in accordance with the standards for accessory structures as described in article II of this chapter.~~
- (BA) No vehicle, truck body, detachable semi-trailer, manufactured home, mobile home, bus, trailer, recreational vehicle, shipping container, portable storage unit, or similar equipment shall be used as a storage container or building in any zoning district, except that: .**
- ~~(1) Temporary mobile storage containers designed for site delivery and pickup may be placed and used on any property for a period not to exceed 30 days per calendar year. Such a container shall be placed in the driveway or rear yard of residentially zoned property.~~
- ~~(2) Commercial and industrial use types may use shipping containers for storage provided that:~~
- ~~a. All containers are maintained in suitable condition and be free of rust, deterioration, graffiti, etc.~~
- ~~b. All containers are placed in an approved location that does not utilize existing parking spaces, fire lines, etc.~~
- ~~c. All containers are placed in the rear of the property and shielded from public views.~~
- ~~d. Such containers shall not be allowed for more than 90 consecutive days in any one-year period.~~
- ~~(C) A zoning permit shall be obtained prior to the placement of any storage container.~~
- ~~(D) No stacking of storage containers shall be allowed.~~
- (B) Temporary mobile storage containers such as portable storage units and moving pods, up to 20' in length that are designed for site delivery and pickup may be placed and used on any residentially zoned property, or on any property that is used residentially for a period not to exceed 30 days per calendar year. Such a container shall be placed in the driveway or rear yard of residentially zoned property. A zoning permit shall be obtained prior to the placement.**

- (C) For containers on any nonresidential or agriculturally zoned property that will be utilized for 90 days or less, a zoning permit may be issued in lieu of these requirements.
- (D) Mobile storage containers that are temporarily located in the right of way require a Right of Way Permit issued by the Community Development Office and are not subject to the standards of this Section.
- (E) Permanent storage containers that are used for occupancy as approved by the Uniform Statewide Building Code and possess a certificate of occupancy from the Building Official are not subject to the standards of this Section.
- (F) Containers utilized in conjunction with construction that have an active building permit are exempt from the requirements of this section.
- (G) Storage containers and shipping containers may be placed and used on any nonresidential or agriculturally zoned property, provided that:
  - 1) One shipping container shall be permitted on each lot, with one additional container permitted for each additional 100 feet of primary street frontage. Lot frontage shall be rounded down to the nearest hundred.
    - a. There is no numerical storage container limitation on industrially zoned properties.
  - 2) All containers are placed in a location that does not encroach upon required parking spaces, drive aisles, fire lanes, or landscaping/stormwater management areas. The placement of containers shall not inhibit adequate sight distance as prescribed by Section 106-406.17 and/or as determined by the Administrator.
  - 3) Each container shall be reported to the Commissioner of the Revenue's Office.
  - 4) Containers shall not display signage of any kind.
  - 5) No container shall be allowed to obtain a public utility service connection.
  - 6) No stacking of storage containers shall be allowed.
  - 7) A landscape buffer shall be planted to screen any containers from adjacent residential properties.
- (H) Such containers that may be viewed from the public way of the following streets shall be required to conform to additional standards
  - 1) Streets:
    - a. Main Street
    - b. Wildwood Road
    - c. 4<sup>th</sup> Street
    - d. Thompson Memorial Drive
    - e. College Avenue

- f. Electric Road
- g. Texas Street
- h. Roanoke Boulevard
- i. Apperson Drive
- j. South Colorado Street
- k. Lynchburg Turnpike

2) Additional standards:

- a. All containers shall be placed on a surface in accordance with Section 106-404.11 of the zoning ordinance.
- b. All containers are painted a singular neutral color (shades of gray, brown, cream, beige, and taupe) and maintained in a fashion free of rust, deterioration, graffiti, and other decomposition.
- c. Containers shall have a maximum length of twenty (20) feet.
- d. Containers on the same parcel shall be situated in a side-by-side fashion, with the longest dimensions of each container abutting.

Containers shall be placed behind the front building line of the principal structure.

Upon a call for an aye and a nay vote, the same stood as follows:

H. Hunter Holliday -  
William D. Jones -  
Byron Randolph Foley -  
James W. Wallace, III -  
Renee F. Turk -

Passed:  
Effective:

\_\_\_\_\_  
Mayor

ATTEST:

H. Robert Light  
Clerk of Council  
City of Salem, Virginia



Item #: 5.C.

AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF SALEM,  
VIRGINIA HELD AT CITY HALL

**MEETING DATE:** December 9, 2024

**AGENDA ITEM:** **Amendment to City Code - Chapter 18**  
Consider adoption of ordinance on second reading amending Chapter 18, Buildings and Building Regulations, Article VII, Historic Structures be renamed and by adopting additional sections 18-701 through 18-805 of the Code of the City of Salem, Virginia, pertaining to the Maintenance of Structures, Spot Blight Abatement, and Vacant Building Registration. (Approved on first reading at the November 25, 2024, Council meeting.)

**SUBMITTED BY:**

**SUMMARY OF INFORMATION:**

Following the City Council retreat of 2023, a set of goals was established to guide the city's initiatives and priorities for the future. It was determined that a focus on property clean up and maintenance was one of those goals. As a result, the proposed code sections will add appropriate tools for staff to make that goal a priority.

The following three proposed code additions are aimed at enhancing neighborhood vitality, addressing property blight, and ensuring the upkeep of both occupied and vacant properties within the community. The three proposed code sections are:

1. **Exterior Property Maintenance Code**
2. **Spot Blight Abatement Ordinance**
3. **Vacant Building Registry**

Each of these measures is designed to address specific property maintenance issues, promote public safety, reduce blight, and improve the overall aesthetics and quality of life in residential and nonresidential neighborhoods.

**1. Exterior Property Maintenance Code**

The proposed Exterior Property Maintenance Code establishes minimum standards for the maintenance of the exteriors of all properties within the city. This code applies to both residential and nonresidential properties and addresses the following key areas:

- **Building Exteriors:** Requirements for the repair or maintenance of building facades, roofing, windows, doors, and other visible structural and decorative elements. This ensures that properties do not fall into disrepair or become eyesores.

This code provides property owners with clear guidelines regarding maintenance expectations and gives the city the authority to take corrective action when properties fall into disrepair or violate these standards.

## 2. Spot Blight Abatement

The Spot Blight Abatement section provides a mechanism for the city to address properties that are determined to be contributing to blight, even if they are not part of a larger pattern of decay. Spot blight refers to isolated instances of property neglect or deterioration that, while affecting only a few properties, can have a significant negative impact on the surrounding neighborhood.

Key provisions of this ordinance include:

- **Definition of Spot Blight:** Properties can be considered blighted if they have been vacant for at least a year, have been the subject of documented complaints, are no longer being maintained for useful occupancy, is dilapidated or lacks normal maintenance, has been the subject of nuisance abatement, or are detrimental to the health, safety or welfare of the community.
- **City Authority to Intervene:** If a property is preliminarily deemed blighted, city staff will contact the owner and work on a plan to cure the blight. Failure to comply may result in the request for City Council to conduct a public hearing concerning the repair or other disposition of the property.

The Spot Blight Abatement aims to remedy instances of blight that disrupt the neighborhood's quality of life, prevent further deterioration, and promote neighborhood reinvestment.

## 3. Vacant Building Registry

The Vacant Building Registry Ordinance requires property owners to register vacant buildings with the city. A vacant building is defined as any building that is unoccupied for a period of twelve months and for six months or longer, it has been vacant, boarded up or secured in accordance with the building code, and not lawfully connected to electric, water or sewer service. The registry will include the following components:

- **Registration Requirement:** Property owners must register any vacant building by April 1 of each year.
- **Registration Fees:** A \$100 fee will be assessed for registration.
- **Penalties:** Failure to register a vacant property shall be subject to a \$200 civil penalty and if the property has been deemed blighted it shall be subject to a \$400 civil penalty.

The purpose of this registry is to reduce the negative impacts of vacant buildings on neighborhoods, including increased risk of crime, vandalism, and deterioration. It also

enables the city to track vacant properties, engage with property owners, and facilitate rehabilitation or repurposing of these buildings.

The proposed **Exterior Property Maintenance Code, Spot Blight Abatement, and Vacant Building Registry Ordinance** represents an important step toward maintaining the quality of life in our neighborhoods, addressing property blight, and encouraging responsible property ownership. By giving staff, the tools to ensure properties are well-maintained, these measures will help to foster a cleaner, safer, and more attractive community.

**FISCAL IMPACT:**

**STAFF RECOMMENDATION:**

Staff recommends Council consider approval of the proposed ordinance on second reading.

**ATTACHMENTS:**

1. ext prop main, spot blight, vacant bldg corrected dadak 10-8-2024

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AN ORDINANCE TO AMEND, REVISE, REORDAIN, AND ENACT, CHAPTER 18, BUILDINGS AND BUILDING REGULATIONS, ARTICLE VII, HISTORIC STRUCTURES, BE RENAMED AND BY ADOPTING ADDITIONAL SECTIONS 18- 701 THROUGH 18-805 OF THE CODE OF THE CITY OF SALEM, VIRGINIA, PERTAINING TO THE MAINTENANCE OF STRUCTURES, SPOT BLIGHT ABATEMENT, AND VACANT BUILDING REGISTRATION.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF SALEM, VIRGINIA, THAT Article VII, Historic Structures, Building Code, DIVISIONS I-IV, Article VII, Historic Structures, Chapter 18, of The Code of the City of Salem, Virginia, be adopted to read as follows:

**PART II - CODE**  
**Chapter 18 - BUILDINGS AND BUILDING REGULATIONS**  
**ARTICLE VII. HISTORIC STRUCTURES MAINTENANCE OF STRUCTURES**

**DIVISION I. - HISTORIC STRUCTURES**

Sec. 18-651. - Purpose.

City council finds that recognition of buildings that have important historic, architectural, archaeological, and cultural significance to the community is in the public interest and should be encouraged. Furthermore, regulatory flexibility is required for the preservation and maintenance of the historic contribution of such buildings as redevelopment occurs.

Sec. 18-652. - Intent.

It is the intent of city council that recognition pursuant to this chapter shall not in and of itself constitute an "official designation" for the purposes and intent of Code of Virginia § 15.2-2306 and shall not constitute a "site" for the purposes of establishing a historic district thereunder.

Sec. 18-653. - Register.

The planning commission is hereby authorized and directed to compile a register of such structures, sites, and places of historic significance. No structure, site, or place shall be listed on the register except upon application by the owner.

Sec. 18-654. - Consideration of applications.

- (a) The executive secretary to the planning commission, upon receiving any such application requesting listing on the register, shall promptly transmit the same to the planning commission.



- 
- (b) Within 120 days after receiving any such application for listing on the register, the planning commission shall review the application and approve, disapprove, or approve with conditions any such application for listing on the register.

**Sec. 18-655. - Inclusion.**

To be considered for inclusion on the register, a property must be a minimum of 100 years old and meet one of the following conditions:

- (1) The building must be of significant historic architectural design.
- (2) The building must have played a significant role in community history.
- (3) The building must have ties to a historic event.
- (4) The building must be associated with a person of historic significance.

**Sec. 18-656. - Powers of planning commission.**

The planning commission shall have the authority to approve, disapprove, or approve with conditions any application for inclusion on the register.

**Sec. 18-657. - Maintenance of historic buildings.**

It is found that the owner of a historic building has the responsibility to protect and preserve, in perpetuity, the structural and visual components of such building. Every building listed on any historic register or located within any designated historic district shall be kept in good repair. All exterior portions of such buildings and all related interior portions thereof must be maintained to prevent the exterior of such building to fall into a state of disrepair and/or be exposed to the elements. Deterioration by neglect is expressly prohibited. Therefore, the reasonable maintenance of historic buildings is required as follows:

- (1) The decorative features of the building, including but not limited to, molding, filigree, and cornices, shall be maintained.
- (2) The exterior of the building, including, but not limited to, walls, vertical supports, horizontal support members, roofs, chimneys, siding, doors, windows, shall be maintained.
- (3) Any painted exterior surfaces shall be maintained.
- (4) Any other necessary maintenance required by the Building Official that prevents the deterioration of a historic building.

**DIVISION II. – EXTERIOR MAINTENANCE OF STRUCTURES**

**Sec. 18-701. Scope**

**The provisions of this chapter shall govern the minimum conditions for the**

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maintenance of structures and equipment and for the maintenance of exterior property to the extent that this code is applicable.

#### **Sec. 18-703. Exterior Structure**

- A. General.** The exterior of a structure shall be maintained in good repair and structurally sound.
- B. Protective treatment.** Exterior surfaces, including but not limited to, doors, door and window frames, cornices, porches, trim, balconies, and decks, shall be maintained in good condition. Exterior wood surfaces, other than decay-resistant woods, shall be protected from the elements and decay by painting or staining or may be covered by a roof. Peeling, flaking and chipped paint shall be eliminated and surfaces repainted. Siding and masonry joints, as well as those between the building envelope and the perimeter of windows, doors and skylights, shall be maintained weather resistant and watertight. Concrete shall be treated to remove and prevent efflorescence. Metal surfaces subject to rust or corrosion shall be coated to inhibit such rust and corrosion, and surfaces with rust or corrosion shall be stabilized and coated to inhibit future rust and corrosion. Oxidation stains shall be removed from exterior surfaces. Surfaces designed for stabilization by oxidation are exempt from this requirement.
- C. Structural members.** Structural members shall be maintained free from deterioration and shall be capable of safely supporting the imposed dead and live loads.
- D. Foundation walls.** Foundation walls shall be maintained plumb and free from open cracks and breaks and shall be kept in such condition so as to prevent the entry of rodents and other pests.
- E. Exterior walls and fences.** Exterior walls and fences shall be free from holes, breaks, and loose or rotting materials; Exterior walls shall be maintained weatherproof and properly surface coated where required to prevent deterioration.
- F. Decorative features.** Cornices, belt courses, corbels, terra cotta trim, wall facings and similar decorative features shall be maintained in good repair with proper anchorage and in a safe condition.

#### **Sec. 18-705. Violations and penalties.**

It shall be unlawful for any owner or any other person, firm, or corporation, on or after the effective date of any Code provisions, to violate any such provisions. Any such violation shall be deemed a misdemeanor and any owner or any other person, firm, or corporation convicted of such a violation shall be punished by a fine of not more than

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\$2,500. If the violation remains uncorrected at the time of the conviction, the court shall order the violator to abate or remedy the violation in order to comply with the Code. Except as otherwise provided by the court for good cause shown, any such violator shall abate or remedy the violation within six months of the date of conviction. Each day during which the violation continues after the court-ordered abatement period has ended shall constitute a separate offense. Any person, firm, or corporation convicted of a second offense committed within less than five years after a first offense under this chapter shall be punished by a fine of not less than \$1,000 nor more than \$2,500. Any person, firm, or corporation convicted of a second offense committed within a period of five to 10 years of a first offense under this chapter shall be punished by a fine of not less than \$500 nor more than \$2,500. Any person, firm, or corporation convicted of a third or subsequent offense committed within 10 years of an offense under this chapter after having been at least twice previously convicted shall be punished by confinement in jail for not more than 10 days and a fine of not less than \$5,000 nor more than \$10,000, either or both. No portion of the fine imposed for such third or subsequent offense committed within 10 years of an offense under this chapter shall be suspended. Nothing in this section shall be construed to prohibit issuing a summons for violation of any code provision to the lessor or sublessor of a residential dwelling unit, provided a copy of the notice is served on the owner.

#### **Sec. 18-707. Notices, reports and orders.**

Upon findings by the code official that violations of this code exist, the code official shall issue a correction notice or notice of violation to the owner, tenant or the person responsible for the maintenance of the structure. Work done to correct violations of this code subject to the permit, inspection and approval provisions of the VCC shall not be construed as authorization to extend the time limits established for compliance with this code. When the owner is not the responsible party to whom the notice of violation or correction notice is issued, a copy of the notice shall also be delivered to the owner.

#### **Sec. 18-709. Correction notice.**

The correction notice shall be a written notice of the defective conditions. The correction notice shall require correction of the violation within a reasonable time. Upon request, the correction notice shall reference the code section that serves as the basis for the defects and shall state that such defects shall be corrected and reinspected in a reasonable time designated by the code official.

#### **Sec. 18-711. Notice of violation.**

If the code official determines there are violations of this code a written notice of violation may be issued to the owner, tenant, or the person responsible for the maintenance or use of the building or structure in lieu of a correction notice. In addition, the code official shall issue a notice of violation for any uncorrected violation

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remaining from a correction notice. The code official shall provide the section numbers for any code provisions cited in the notice of violation to the owner, tenant, or the person responsible for the maintenance or use of the building or structure. The notice shall require correction of the violation within a reasonable time. The owner, tenant, or person to whom the notice of violation has been issued shall be responsible for contacting the code official within the timeframe established for any reinspections to assure the violations have been corrected. The code official will be responsible for making such inspection and verifying the violations have been corrected. In addition, the notice of violation shall indicate the right of appeal by referencing the appeals section of this code.

**Sec. 18-713. Further action when violation not corrected.**

If the responsible party has not complied with the notice of violation, the code official may request the legal counsel of the locality to institute the appropriate legal proceedings to restrain, correct or abate the violation or to require the removal or termination of the use of the building or structure involved. In cases where the locality or legal counsel so authorizes, the code official may issue or obtain a summons or warrant.

**Sec. 18-715. Right of appeal; filing of appeal application.**

Any person aggrieved by the application of this code or the refusal to grant a modification to the provisions of this code may appeal to the BBOA. The applicant shall submit a written request for appeal to the BBOA within 30 calendar days of the receipt of the decision being appealed. The application shall contain the name and address of the owner of the building or structure and, in addition, the name and address of the person appealing, when the applicant is not the owner. A copy of the code official's decision shall be submitted along with the application for appeal and maintained as part of the record. The application shall be marked by the BBOA to indicate the date received. Failure to submit an application for appeal within the time limit established by this section shall constitute acceptance of a code official's decision.

**Sec. 18-717. Meetings and postponements.**

The BBOA shall meet within 30 calendar days after the date of receipt of the application for appeal. A longer time period shall be permitted if agreed to by all the parties involved in the appeal. A notice indicating the time and place of the hearing shall be sent to the parties in writing to the addresses listed on the application at least 14 calendar days prior to the date of the hearing, except that a lesser time period shall be permitted if agreed to by all the parties involved in the appeal. When a quorum of the BBOA is not present at a hearing to hear an appeal, any party involved in the appeal shall have the right to request a postponement of the hearing. The BBOA shall reschedule the appeal within 30 calendar days of the postponement, except that a

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longer time period shall be permitted if agreed to by all the parties involved in the appeal.

#### **Sec. 18-719. Hearings and decision.**

All hearings before the BBOA shall be open meetings and the appellant, the appellant's representative, the locality's representative and any person whose interests are affected by the code official's decision in question shall be given an opportunity to be heard. The chairman shall have the power and duty to direct the hearing, rule upon the acceptance of evidence and oversee the record of all proceedings. The BBOA shall have the power to uphold, reverse, or modify the decision of the official by a concurring vote of a majority of those present. Decisions of the BBOA shall be final if no further appeal is made. The decision of the BBOA shall be explained in writing, signed by the chairman and retained as part of the record of the appeal. Copies of the written decision shall be sent to all parties by certified mail. In addition, the written decision involving the statewide building code shall contain the following wording:

- "Any person who was a party to the appeal may appeal to the State Review Board by submitting an application to such Board within 21 calendar days upon receipt by certified mail of the written decision. Application forms are available from the Office of the State Review Board, 600 East Main Street, Richmond, Virginia 23219, (804) 371-7150."

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However, the written decision involving a violation or application of this code shall contain the following wording:

- "Anyone aggrieved by the Board's decision in this matter may file a petition pursuant to Virginia Code § 15.2-2314 for a writ of certiorari with the Circuit Court for the City of Salem. The petition must be filed within 30 days of the date of this letter. Any decision not appealed within 30 days becomes final."

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**Sec. 18-721. Appeals.**

After final determination by the BBOA in an appeal involving the statewide building code, any person who was a party to the appeal may further appeal to the State Review Board. The application for appeal shall be made to the State Review Board within 21 calendar days of the receipt of the decision to be appealed. Failure to submit an application within that time limit shall constitute an acceptance of the code official's decision. For appeals from the BBOA, a copy of the code official's decision and the written decision of the BBOA shall be submitted with the application for appeal to the State Review Board. Upon request by the Office of the State Review Board, the BBOA shall submit a copy of all pertinent information from the record of the appeal. Procedures of the State Review Board are in accordance with Article 2 (§ 36-108 et

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seq.) of Chapter 6 of Title 36 of the Code of Virginia. Decisions of the State Review Board shall be final if no further appeal is made.

After final determination by the BBOA in an appeal involving a violation or application of this code, anyone aggrieved by the determination may file a petition pursuant to Virginia Code § 15.2-2314 for a writ of certiorari with the Circuit Court for the City of Salem. The petition must be filed within 30 days of the date of the BBOA decision. Any decision not appealed within 30 days becomes final.

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### **DIVISION III. - SPOT BLIGHT ABATEMENT**

#### **Sec. 18-751. Purpose**

The city council finds that deteriorating properties, including the improvements and the land on which they are built, have a detrimental effect on property values and the quality of life in the area surrounding them. This article is enacted to provide for the abatement of blight which threatens the health, safety and welfare of the community.

#### **Sec. 18-753. Authorization**

The city may clear or repair any blighted property as defined in this article in order to abate blight. In addition, the city may recover the cost of any clearing or repair of such property from the owner of the property.

#### **Sec. 18-755. Preliminary Determination**

The city manager or his designee shall make a preliminary determination that a property has non-structural blight in accordance with section 18-765. The Building Official shall make the preliminary determination that a property has structural blight in accordance with section 18-38. The city manager or his designee shall notify the owner by regular and certified mail sent to the last address shown in the real estate tax assessment records, specifying the reasons why the property is blighted. The owner shall have 30 days within which to respond in writing with a plan to cure the blight within a reasonable time. Such plan shall include a site plan delineating blighted condition(s) and specifying measures to be taken for the removal of each.

Upon the Building Official's approval of the plan to cure structural blight, and/or the city's approval of the plan to cure non-structural blight, the owner shall have 90 days to complete all work approved in the spot blight abatement plan. The city, upon acceptance of a performance bond in the amount of the estimated cost of the work, may grant an extension of an additional 90 days to complete work where it is determined that the owner has completed substantial portions of the work in compliance with the plan and is diligently pursuing completion of all work.

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## **Sec. 18-757. Public Hearing and Determination**

If the owner fails to respond within the 30-day period with a spot blight abatement plan that is acceptable, or fails to complete the work approved in the spot blight abatement plan to cure the blight within the allotted time, including any extensions, the city manager or his designee (1) may request the city council to conduct a public hearing concerning the repair or other disposition of the property in question, and if a public hearing is scheduled, (2) shall prepare a spot blight abatement plan for the repair or other disposition of the property. The city shall send written notice and the proposed plan to the owner before the city council acts on the ordinance and proposed plan.

Notice of public hearing will be mailed by regular mail to (1) the property owner(s) and (2) abutting property owner(s) at least three weeks prior to the date of the public hearing. Notice must also be published twice in a newspaper with local circulation and shall also be posted on the property.

## **Sec. 18-759. Remediation and Restoration (cost recovery)**

Following the public hearing, the city council may consider the proposed ordinance to declare the property blighted and the proposed plan. If said ordinance is adopted and council approves the proposed plan, the city may clear or repair the property in accordance with the approved plan, the provisions of this section, and applicable law. The city shall have a lien on all property so cleared or repaired under an approved plan to recover the cost of demolition or improvements made by the city to bring the blighted property into compliance with applicable building codes. The lien on such property shall bear interest at the legal rate of interest established in Code of Virginia, § 6.2-301, as amended, beginning on the date the repairs are completed through the date on which the lien is paid. The lien shall be filed in the Office of the Treasurer and shall be treated in all respects as a tax lien and enforceable in the same manner as provided by law. The city may recover its costs of clearing or repair from the owner of record of the property when the clearing or repairs were made at such time as the property is sold or disposed of by such owner. The costs of clearing or repair shall be recovered from the proceeds of any such sale.

## **Sec. 18-761. Declaration of Nuisance**

In lieu of the exercise of powers granted in sections 18-751 through 18-759, the city council, by ordinance, may declare any blighted property to constitute a nuisance, and thereupon abate the nuisance as authorized by law. Such ordinance shall be adopted only after written notice by certified mail to the owner of the property at the last known address of such owner as shown on the current real estate tax assessment books or current real estate tax assessment records. If the owner does not abate or remove the nuisance and the city abates or removes the nuisance at its expense, the costs of abatement or removal shall be a lien on the property and the lien shall bear

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interest at the legal rate of interest established in Code of Virginia, § 6.2-301, as amended, beginning on the date the abatement or removal is completed through the date on which the lien is paid.

**Sec. 18-763. Provisions cumulative; inclusion of other statutes and ordinances**

The provisions of this article shall be cumulative and shall be in addition to any remedies for spot blight abatement that may be authorized by law.

**Sec. 18-765. Definitions**

**(A) General definitions**

- a. The term "blighted property" means any individual commercial, industrial, or residential structure or improvement that endangers the public's health, safety, or welfare because the structure or improvement upon the property is dilapidated, deteriorated, or violates minimum health and safety standards, or any structure or improvement previously designated as blighted under the process of determination of "spot blight."
- b. A property can be considered blighted if it meets the standards set forth in Virginia Code § 36-49.1:1, as amended. Detrimental to the public health, safety, or welfare may be substantiated by meeting more than one of the following instances:
  - (1) It has been vacant and/or boarded for at least one year.
  - (2) It has been the subject of documented complaints.
  - (3) It is no longer being maintained for useful occupancy.
  - (4) It is dilapidated or lacks normal maintenance and upkeep.
  - (5) It has been the subject of nuisance abatement actions undertaken by the city.
  - (6) Any buildings or improvements which, by reason of dilapidation, obsolescence, overcrowding, faulty arrangement of design, lack of ventilation, light and sanitary facilities, excessive land coverage, deleterious land use or obsolete layout, or any combination of these or other factors, are detrimental to the safety, health or welfare of the community.
- c. The following is a list of potential conditions that may cause a property to be considered blighted under the terms of this article:
  - (1) *Condemned structure.* A structure on the property has been continuously vacant for at least one year, has been condemned as unfit for human occupancy by the Building Official in accordance with the Virginia Uniform Statewide Building Code, but has neither



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been demolished nor repaired by the owner as directed by the Building Official.

- (2) *Rat and rodent infestation.* There is evidence of rat or rodent infestation, or harborages caused by conditions on the property.
- (3) *Previous citations.* The property has been used or maintained in a condition which as result in the following actions:
  - (i) The owner has been cited on at least three separate occasions because activities or conditions on the property violate state or city laws or ordinances governing the use or maintenance of property, and those activities or conditions threaten the public health, safety and welfare of the community; or
  - (ii) The owner has refused to abate one or more violations as ordered by the court or has repeated conduct involving the use or maintenance of property for which the owner has been convicted of violating state law, town/county or local ordinances in the past.
- (4) *Inadequate facilities.* The property has inadequate sewage, septic, plumbing, well or heating facilities.
- (5) *Potential trespass.* If the property is vacant, the owner has failed to take adequate precautions to prevent the use of or access to the property by trespassers.
- (6) *Nuisance to children.* A potential attractive nuisance to children exists on the property, including, but not limited to, abandoned wells, basements, excavations or broken fences.
- (7) *Fire hazard.* Any condition exists on the property that has been specifically identified as a fire hazard by the fire department or the Building Official; or
- (8) *Substantial dilapidation of buildings or structures as evidenced by either:*
  - (i) Collapse of either interior or exterior structural elements such as floors, walls, roofs, porches, decks and similar appendages which pose a danger to the public; or
  - (ii) Removal or rotting of exterior siding, roofing or sheathing exposing structural members to the weather.

(B) Definitions.

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***Blighted area:*** Any area that endangers the public health, safety or welfare; or any area that is detrimental to the public health, safety, or welfare because commercial, industrial, or residential structures or improvements are dilapidated, or deteriorated or because such structures or improvements violate minimum health and safety standards. This definition includes, without limitation, areas previously designated as blighted areas pursuant to the provisions of the Code of Virginia § 36-1 et seq.

***Blighted property:*** Any individual commercial, industrial, or residential structure or improvement that endangers the public's health, safety, or welfare because the structure or improvement upon the property is dilapidated, deteriorated, or violates minimum health and safety standards, or any structure or improvement previously designated as blighted pursuant to the Code of Virginia § 36-49.1:1, under the process for determination of "spot blight."

***Infestation:*** the presence of insects, rodents, vermin, or other pests in sufficient number to adversely affect the structure or health safety, and welfare of the occupants.

***Spot blight:*** A structure or improvement that is a blighted property as defined in this section.

***Spot blight abatement plan (referred to as "plan"):*** the written plan prepared by the owner or owners of record of the real property to address spot blight. If the owner or owners of record of the real property fail to respond as provided in the Code of Virginia § 36-49.1:1, the locality or the authority can prepare a spot blight abatement plan to address the spot blight with respect to an individual commercial, industrial, or residential structure or improvement, but may only implement such plan in accordance with the provisions of § 36-49.1:1.

***Vacant:*** any parcel of land in the city that contains any building or structure that is not lawfully occupied or inhabited by human beings as evidenced by two or more of the following conditions:

1. *Failure to make contact with anyone on site*
2. *Overgrown and/or dead vegetation*
3. *Overdue utility bills or at least one disconnected utility*
4. *Accumulation of trash, junk or debris*
5. *Abandoned vehicles, auto parts, or materials*
6. *The absence of furnishings and/or personal items consistent with habitation or occupancy*
7. *The presence of an unsanitary, stagnant swimming pool*
8. *The accumulation of newspapers, circulars, flyers and/or mail*
9. *Statements from neighbors, family members, delivery agents, or government agents*
10. *The presence of boards over doors, windows, or other openings*

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*11. Absence of or continually drawn window coverings such as curtains, blinds and/or shutters*

*12. The absence of a certificate of occupancy*

#### **DIVISION IV. - VACANT BUILDING REGISTRY**

##### **Sec. 18-801. Vacant building registration.**

On or before April 1 of each year, the owner or managing agent, or a duly authorized representative acting on behalf of the owner or managing agent, shall register with the Building Official's office, the address of any buildings they own or manage which have been vacant for a continuous period of twelve (12) months or more and which meet the definition of derelict building. For purposes of this section, "derelict building" shall mean a residential or nonresidential building or structure, whether or not construction has been completed, that might endanger the public's health, safety, or welfare and for a continuous period in excess of six (6) months, it has been (i) vacant, (ii) boarded up or secured in accordance with the building code, and (iii) not lawfully connected to electric service from a utility service provider or not lawfully connected to any required water or sewer service from a utility service provider. Every person filing registration forms with the Building Official's office shall pay an annual registration fee of one hundred dollars (\$100.00) to defray the cost of processing the registration.

##### **Sec. 18-803. Failure to register.**

Any person who fails to register a vacant building by the April 1 deadline shall be subject to a two hundred dollars (\$200.00) civil penalty. Any person who fails to register any vacant building that has been designated as blighted pursuant to the provisions of section 36-49.1:1 of the Code of Virginia, shall be punished by a civil penalty not exceeding four hundred dollars (\$400.00) for each building that is not registered.

##### **Sec. 18-805. Notice of assessment penalty.**

At least thirty (30) days prior to the assessment of any civil penalty, the Building Official's office shall mail the owner, or managing agent, or the duly authorized representative acting on behalf of the owner or managing agent, at the address to which property tax notices are sent notice of the failure to comply with the registration requirements of this section.

This ordinance shall be in full force and effect ten (10) days after its final passage.

Upon a call for an aye and a nay vote, the same stood as follows:

H. Hunter Holliday, III  
William D. Jones -  
Byron Randolph Foley -

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James W. Wallace, III –  
Renee F. Turk –

Passed:  
Effective:

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Mayor

ATTEST:

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H. Robert Light  
Clerk of Council  
City of Salem, Virginia



Item #: 5.D.

AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF SALEM,  
VIRGINIA HELD AT CITY HALL

**MEETING DATE:** December 9, 2024

**AGENDA ITEM:** **Amendment to the Zoning Ordinance**  
Consider ordinance on second reading regarding the request of Virginia Baptist Children's Home and Family Services d/b/a Hopetree Family Services (Salem CI) f/k/a The Virginia Baptist Children's Home f/k/a Baptist Orphanage of Virginia, property owner, for rezoning the properties located at 1000 block Red Lane and a portion of 860 Mount Vernon Lane (Tax Map #'s 41-1-1, 41-1-2, 41-1-3, 41-1-4, 41-1-5, 41-1-6, and a portion of 44-3-10) from RSF Residential Single Family District to PUD Planned Unit District with proffered conditions. (Approved on first reading at the November 25, 2024, Council meeting.)

**SUBMITTED BY:** Mary Ellen Wines, Planning & Zoning Administrator

**SUMMARY OF INFORMATION:**

On August 30, 2024, HopeTree submitted a rezoning application to the Community Development Department. That application included the proffered PUD document and supporting documentation, with the only change to the proffered PUD document being an update to the formal name of the property owner. That application's supporting documentation can be found in the following attachments.

On October 25, 2024, HopeTree submitted an addendum to the August 30, 2024, application which contained a letter highlighting the addition of a supplemental phasing plan. That supplemental phasing plan replaced the previous phasing plan in the proffered PUD document, and it can be found on the pages labeled EX-A and EX-B.

To summarize, the complete list of changes from the previously approved PUD document to the proposed proffered PUD document include:

1. An update to the applicant's/property owner's name (Page 3)
2. An adjusted phasing plan (replacement of Page 25 with pages EX-A and EX-B).

On Monday, November 4, 2024, Planning and Zoning staff provided a list of clarifications for the applicant to address. On Tuesday, November 5, 2024, the applicant responded to that list. The details of those clarifications can be found in the following attachments.

The link to previous Planning Commission agendas and materials can be found here: <https://salemcity.novusagenda.com/agendapublic/meetingsresponsive.aspx?MeetingType=3>

**FISCAL IMPACT:**

**STAFF RECOMMENDATION:**

Staff recommends Council consider adoption of the ordinance on second reading.

**ATTACHMENTS:**

1. Item 6D 11-25-24 HopeTree Ordinance
2. HopeTree Rezoning Narrative August 2024
3. HopeTree Rezoning Application August 2024
4. Item 6D 11-25-24 PlanningCommissionRecommendation
5. HopeTree Property Exhibit August 2024
6. HopeTree Property Ownership Exhibit August 2024
7. HopeTree Legal Description August 2024
8. HopeTree Traffic Study
9. HopeTree Traffic Impact Study - M & C Letter
10. Addendum Letter to PUD Application October 2024
11. Staff comments to applicant November 2024
12. Applicant response to staff comments November 2024
13. Item 6D 11-25-24 HopeTree final PUD document November 2024 (Exhibit A)
14. Roanoke Times Affidavit
15. Affidavit
16. Item 5D 12-09-24 PC November 13, 2024, Minutes

AN ORDINANCE TO ORDAIN, REORDAIN, AMEND, REAMEND, ADOPT, AND/OR READOPT SECTION 106-110, ARTICLE I, CHAPTER 106, OF THE CODE OF THE CITY OF SALEM, VIRGINIA, RELATING TO ZONING AND DIVIDING THE CITY INTO BUILDING DISTRICTS AND ESTABLISHING DISTRICT BOUNDARY LINES ON THE ZONING MAP OF THE CITY OF SALEM, VIRGINIA.

WHEREAS, Virginia Baptist Children's Home and Family Services d/b/a HopeTree Family Services (Salem CI) f/k/a the Virginia Baptist Children's Home f/k/a Baptist Orphanage of Virginia ("HopeTree" or "Owner") has petitioned to have a parcel located at the 1000 block of Red Lane and a portion of 860 Mount Vernon Lane (Tax Map Nos. 41-1-1, 41-1-2, 41-1-3, 41-1-4, 41-1-5, 41-1-6, and a portion of 44-3-10) (the "Property") rezoned from RSF Residential Single Family to PUD Planned Unit District with proffered conditions; and

WHEREAS, the Council of the City of Salem previously adopted an Ordinance on June 24, 2024, approving rezoning of the Property from RSF Residential Single Family to PUD Planned Unit District with proffered conditions; and

WHEREAS, on July 23, 2024, five citizens of the City filed lawsuits in the Circuit Court for the City of Salem, case nos. CL24000244, CL24000245, CL24000246, CL24000247, and CL24000248, challenging the procedure and substance of the June 24, 2024 ordinance; and

WHEREAS, the Owner submitted a new rezoning application dated August 30, 2024, to the City as a means to address any alleged potential defects in the procedure; and

WHEREAS, the August 30, 2024 rezoning application was substantially similar to the Owner's original application dated November 30, 2023; and

WHEREAS, the Owner again voluntarily proffered conditions which are attached to this ordinance and labeled Exhibit A; and

WHEREAS, Council has again reviewed the previous application materials and legislative record concerning the previous HopeTree rezoning application that it approved on June 24, 2024, the new Rezoning Application submitted on August 30, 2024, and the proffered conditions and concluded that the proffered conditions are in the best interests of the City and comply with the intent of the Comprehensive Plan for the City of Salem heretofore adopted; and

WHEREAS, the City Council and the Planning Commission held a joint public hearing on November 13, 2024 to receive public comment with respect to the HopeTree application dated August 30, 2024. The joint public hearing was preceded by advertised public notices; and

WHEREAS, the Planning Commission at its regular meeting held on November 13, 2024 again recommended approval of HopeTree's rezoning request with proffers; and

WHEREAS, the City Council considered the HopeTree application dated August 30, 2024 on its first reading on November 25, 2024, after legal notice and advertisement, and a second reading on December 9, 2024, after legal notice and advertisement; and

WHEREAS, the Council again finds that the requested rezoning with the proffers set forth in Exhibit A is consistent with the Comprehensive Plan and good zoning practice; and

WHEREAS, public necessity, convenience, general welfare and good zoning practice support the adoption of this ordinance.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF SALEM, VIRGINIA, that Section 106-110, Article I, Chapter 106 of The Code of the City of Salem, Virginia, relating to zoning district boundary lines be amended in the following particular and no other:

That the following described property in the City of Salem of Virginia Baptist Children's Home and Family Services d/b/a HopeTree Family Services (Salem CI) f/k/a the Virginia Baptist Children's Home f/k/a Baptist Orphanage of Virginia, property owner, located at 1000 block Red Lane and a portion of 860 Mount Vernon Lane (Tax Map Nos. 41-1-1, 41-1-2, 41-1-3, 41-1-4, 41-1-5, 41-1-6, and a portion of 44-3-10) be and the same is hereby changed from the zoning classification RSF Residential Single Family to the zoning classification PUD Planned Unit District with proffered conditions set forth on Exhibit A attached hereto, and the map referred to shall be changed in this respect and no other, said property being described as follows:

Beginning at a point at the intersection of the North line of West Carrollton Avenue and the East line of North Broad Street, thence along the East line of North Broad Street N 27°07'26" W a distance of 405.00' to a point at the terminus of North Broad Street; thence S 62°50'44" W a distance of 220.00' to a point; thence N 27°07'26" W a distance of 56.58' to a point; thence S 65°21'08" W a distance of 20.97' to a point; thence N 60°42'55" W a distance of 39.80' to a point; thence S 65°51'41" W a distance of 177.30' to a point; thence S 66°49'50" W a distance of 165.36' to a point; thence N 27°06'48" W a distance of 127.34' to a point; thence S 60°36'41" W a distance of 49.06' to a point; thence N 29°18'28" W a distance of 127.22' to a point; thence N 27°59'13" W a distance of 401.04' to a point; thence S 61°59'55" W a distance of 12.00' to a point; thence N 71°49'41" W a distance of 152.51' to a point; thence N 60°22'31" E a distance of 118.03' to a point; thence N 19°56'17" W a distance of 1088.42' to a point on the South line of Interstate 81; thence along the South line of Interstate 81 N 51°21'30" E a distance of 390.06' to a point; thence N 59°46'44" E a distance of 100.89' to a point; thence N 42°21'32" E a distance of 100.52' to a point; thence N 52°01'06" E a distance of 380.85' to a point at the intersection of the South line of Interstate 81 and the West line of Red Lane; thence along the West line of Red Lane S 08°26'28" E a distance of 365.95' to a point; thence S 08°55'13" E a distance of 83.12' to a point; thence with a curve turning to the left with an arc length of 353.82', with a radius of 320.00', with a chord bearing of S 40°35'45" E, with a chord length of 336.07', to a point; thence S 72°16'18" E a distance of 141.44' to a point; thence with a non-tangent curve turning to the right with an arc length of 318.24', with a radius of 710.00', with a chord bearing of S 58°42'30" E, with a chord length of 315.58', to a point; thence S 45°54'08" E a distance of 839.41' to a point; thence S 67°53'11" W a distance of 9.99' to a point; thence S 22°06'49" E a distance of 315.70' to a point; thence leaving the West line of Red Lane S 60°35'11" W a distance of 190.10' to a point; thence S 22°06'49" E a distance of 100.00' to a point; thence S 37°19'34" E a distance of 95.13' to a point; thence S 28°44'42" E a distance of 122.90' to a point on the North line of West Carrollton Avenue; thence along the North line of West Carrollton Avenue S 62°51'48" W a distance of 676.02' to a point; which is the point of beginning, having an area of 2,714,568 square feet, 62.318 acres, being known as part of tax map number 44-3-10 and lying in the City of Salem, Virginia.

All ordinances or parts of ordinances in conflict with the provisions of this ordinance be and the same are hereby repealed.



That pursuant to Section 106.228.4(G) of the City of Salem Zoning Ordinance, the adoption of ordinance shall constitute acceptance of the HopeTree preliminary master plan and acceptance of the plan's provision and concepts as proffers as stated in the August 30, 2024 rezoning application and the October 25, 2024 supplement to the Rezoning application.

The Zoning Administrator is directed to amend the zoning district map to reflect the change in zoning classification authorized by this ordinance.

This ordinance shall be in full force and effect ten (10) days after its final passage.

Upon a call for an aye and a nay vote, the same stood as follows:

H. Hunter Holliday –  
William D. Jones –  
Byron Randolph Foley –  
James W. Wallace, III –  
Renee F. Turk –

Passed: December \_\_\_\_\_, 2024  
Effective: December \_\_\_\_\_, 2024

/s/ \_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
H. Robert Light, Clerk

## **REZONING NARRATIVE**

The Owner, VIRGINIA BAPTIST CHILDREN'S HOME AND FAMILY SERVICES d/b/a HOPETREE FAMILY SERVICES (SALEM CI) f/k/a THE VIRGINIA BAPTIST CHILDREN'S HOME f/k/a BAPTIST ORPHANAGE OF VIRGINIA ("HopeTree" or "Owner"), provides this Rezoning Narrative as part of its new Rezoning Application.

Being part of the Salem community for over 100 years, HopeTree values its community partners in carrying out its mission "through God's love, [to] foster hope by empowering families, youth, and adults to lead fulfilling lives." To that end, HopeTree is committed to remaining as an integral part of this community for years to come as it works to fulfil those goals.

Due to litigation that was filed in July 2024, HopeTree is now aware of allegations of procedural concerns with the rezoning approval process from the previous rezoning application that HopeTree filed on December 1, 2023. The original application, dated November 30, 2023, was ultimately approved and adopted by City Council on June 24, 2024, as an amendment to Section 106-110, Article I, Chapter 106, of the Code of the City of Salem, Virginia. HopeTree does not wish for any uncertainties surrounding the procedural processes to detract from its efforts on behalf of those HopeTree serves.

For this reason, HopeTree is filing this new Rezoning Application to again request that the City of Salem approve the enclosed Rezoning plan. This new Application is substantially similar to the original application filed on December 1, 2023, as approved by City Council on June 24, 2024. HopeTree makes this filing to provide certainty in, and to show its community partners and supporters that it values the Salem community's perspective of, this rezoning process. HopeTree is optimistic that the community, Planning Commission, and City Council will support its future vision as defined in this filing.

By submitting this new Rezoning Application, HopeTree, as Owner, is requesting that the City of Salem ordain, reordain, amend, reamend, adopt and/or readopt Section 106-110, Article I, Chapter 106, of the Code of the City of Salem, Virginia, as outlined in this Rezoning Application. The Owner requests that in reviewing this new Rezoning Application, the City of Salem consider and include in its records, all the Planning Commission, City Staff, citizen comments, and any and all materials utilized in reviewing the similar rezoning application that Owner filed on December 1, 2023 (dated November 30, 2023).

As outlined in the PUD document, the vision for this property is to allow for the development of a fully integrated, mixed-use, pedestrian-oriented neighborhood woven into the campus of buildings and surrounding open space that exists on the property, while being sensitive to, and providing meaningful connections to, the surrounding neighborhoods in the community.

On behalf of the Owner, we are providing the narrative below as supplemental information to support the rezoning application and Planned Unit District (PUD) document with associated zoning information and guidelines for the development. This request is to rezone existing Tax Parcels 41-1-1, 41-1-2, 41-1-3, 41-1-4, 41-1-5, 41-1-6, and a portion of existing Tax Parcel 44-3-10 from RSF-Residential Single Family, to PUD-Planned Unit District for a proposed mixed-use neighborhood to be developed on the property.

### **Project Narrative**

The portion of the property that is proposed to be rezoned is approximately 62.318 acres along Red Lane and East Carrollton Avenue. The parcel is owned, operated, and occupied by Virginia Baptist Children's Home and Family Services d/b/a HopeTree Family Services (Salem CI) ("Owner"), formerly known as Virginia Baptist Children's Home. The property offers a wide range of ministries for at-risk children and youth and their families. These services include Treatment Foster Care, the Academy secondary educational

program, and Therapeutic Group Home. Facilities on the property also serve the needs of adults with intellectual disabilities and their families through the Developmental Disabilities Ministry.

Over the last several decades, the use of this property has changed significantly, mainly due to a changing regulatory environment surrounding the specific types of services that have occupied the Salem campus. At its peak, when the property was an orphanage, the campus was home to more than 400 youth ranging in age from 5 to 18. New regulations have discouraged the type of large-scale group home that existed on this campus in the past and have moved instead toward smaller-scale facilities that are integrated with the surrounding communities in which they are located. Because of limits from licensing bodies, the campus is now limited to housing no more than 16 youth residents ages 13 to 17. In the past, youth would live on the campus for years until they turned 18. Today, youth residents typically stay no more than 6 months before being moved to another setting or back to their home.

Care for youth and adults is moving away from a congregate, campus-style setting. Today, most services are offered in the communities in which they already live. As a result, the Owner no longer has a need for the large amount of property that exists at this site; however, there is a strong desire to stay true to their roots and maintain a presence in this location.

The Board of Directors has been discussing options for the Salem campus since 2007. Several recommendations have been considered over the years, including selling the Salem campus property and moving elsewhere, or selling a portion of property along the Red Lane frontage for development. The proposed rezoning request is a result of the Owner's desire to "do more" with the property and to create something that will benefit the Owner, the City of Salem, and its residents for years to come.

The proposed PUD rezoning and associated development will allow the Owner to remain on the property where they have so much history, while integrating existing services with the proposed development, which is in keeping with the intent of the new regulations. The Owner is currently teamed with a residential home builder (Stateson Homes) and commercial builder (Snyder & Associates), who are providing construction expertise on the project.

#### Existing Conditions

Existing improvements on the site include approximately 20 buildings of varying condition, drive aisles and parking areas, pool, tennis and basketball courts, two existing baseball fields near Red Lane, picnic shelter, above-ground stormwater management facility, and other miscellaneous improvements. The existing improvements have served various purposes for the Owner over the years and many of them are under-utilized or no longer utilized at all.

Many of the buildings are centered around the core area in the center of the site. Six of these buildings are currently vacant and will not be used again by the Owner, and were previously planned to be demolished. The proposed development envisions preserving as many of these structures as possible and converting them to residential or commercial uses that the entire community can benefit from. Utilizing the existing structures will preserve the unique character of the campus and allow this existing infrastructure to be repurposed for the intended new uses.

Existing topography is rolling with a ridge through the middle of the site running north to south that contains much of the existing development. There is an existing pond and two existing creeks on the property. One creek is on the west side to the south of the pond and the other creek is located in the southeast corner of the site. These features are anticipated to remain and have been incorporated into the Master Plan. There is a wooded area near the pond and creek along the western side of the property and this vegetation will be preserved to the extent practical.

The property has frontage on the public rights-of-way of Red Lane, East Carrollton Avenue, North Broad Street, and Mount Vernon Avenue. This property is designated for residential use on the City of Salem Future Land Use Map dated June 11, 2012. The property is surrounded by Interstate 81 to the north and existing residential development on other sides.

#### Community Vision

The intent of this project is to preserve the existing campus and buildings to the extent practical (including the buildings that were previously planned to be demolished) and provide new and infill development, where appropriate. Guiding principles of the project are to create a new community that minimizes traffic congestion, suburban sprawl, site grading, infrastructure costs, and preserves natural features and amenities. The plan for the proposed project is based on neighborhood design and development conventions which were widely used in the United States up until the 1940s and were based on the principles outlined throughout the PUD document.

A design charette was held in October 2022 to solicit input from, and engage with, adjacent property owners, City staff, elected City officials, and other stakeholders for the project. While engaging with the community during the development of the Master Plan, it was noted that the existing neighborhood lacks pedestrian amenities such as sidewalks or trails. Residents currently walk along Red Lane and the speed of traffic along this road was also cited as a major concern. It is the intent of the project to reduce vehicle trips and encourage pedestrian activity by limiting the width of vehicular drives, providing on-street parking where possible, and providing a network of sidewalks and trails throughout the property. In addition to these design principles, the project also proposes to install on-street parking along the frontage of Red Lane, which will slow traffic and provide additional parking opportunities, and to install a new sidewalk along the frontage of Red Lane to provide safe pedestrian accommodations for the surrounding community.

#### Density

The City of Salem has very limited land resources remaining to be developed and it is paramount to utilize these remaining land resources to their true potential. The proposed PUD plan allows for the property to be developed to its potential while also being sensitive to the existing community and its residents. These are guiding principles of this PUD plan.

The density of the development will be limited by what is allowed in the PUD document. The total number of residential units shall not exceed 340. Residential uses will make up the majority of the development with the proposed commercial uses and existing institutional uses being integrated into the overall development. The commercial uses within the development will be determined based on what this community can support but is anticipated to consist of smaller users that are integrated into the neighborhood at an appropriate scale and in thoughtful locations.

Approximately 40% of the property will be preserved either in a natural state or as public or private open space areas. This includes the large area on the west side of the site that contains the existing pond, creek, and natural vegetation. Several interior open space areas will be provided as well, including the proposed lawn area near the center of the site.

#### Development Guidelines

The development of the property will be governed by the PUD document. Lot development regulations, architectural standards, etc. are provided within the document and will be enforceable throughout the development. Allowable uses are outlined in the Use Table that is provided within the PUD document.

#### Roads

Roads and drive aisles internal to the development will be private. On-street parking will be a preferred parking solution for the development and will be utilized where practical. All proposed roads will be paved,

and we will work with the appropriate City staff to ensure that sufficient access for emergency and trash collection vehicles is provided. A network of sidewalks will be provided throughout the development to encourage pedestrian activity and connectivity, as this is a central theme of the project.

On-street parking and new sidewalk will be provided on Red Lane along the frontage of the property. The intent of these improvements is to slow traffic along this section of Red Lane, provide additional public parking opportunities, and to provide a dedicated pedestrian accommodation where one does not exist now. This section of Red Lane has a significant amount of pedestrian activity, and these improvements will serve existing and new residents.

#### Access

There are existing vehicular access points on Red Lane (2 locations) and East Carrollton Avenue (1 location). Additional access points are proposed along Red Lane, East Carrollton Avenue, and at the end of North Broad Street. One of the central themes within this development is to provide multiple access points to increase connectivity within the existing street grid pattern and to allow vehicular trips to be distributed to the existing road network more efficiently.

As requested by the City, a Traffic Study was prepared by Balzer and Associates, Inc., dated December 1, 2023, last revised February 1, 2024, that analyzes the development and impacts to three existing intersections (Red Lane/East Carrollton Avenue, East Carrollton Avenue/Mount Vernon Lane, and East Carrollton Avenue/North Broad Street) that are adjacent to the project. In addition to this, turn lane warrants have been analyzed for the existing and proposed entrances into the property. Traffic counts were conducted at two existing intersections to serve as the basis for the study. As outlined in the Traffic Study, the surrounding road network is sufficient to handle traffic from the proposed development and impacts to delay and level of service are minimal. The development does not meet any turn lane warrants at any of the proposed access points. Sight distance requirements will be required to be met with the final development plans.

The City of Salem Engineering Department sent the traffic study to a third party reviewer, Mattern & Craig. Mattern and Craig issued a comment letter dated December 20, 2023 requesting additional information and analysis. The comments were addressed, and Mattern & Craig issued a letter on February 20, 2024 indicating that the revised study addressed the concerns with the original study and that the study conforms with industry standards. A copy of this letter is included with the rezoning application.

#### Utilities

This project will be served by public water and sewer. As discussed with the City of Salem Water and Sewer Department, sufficient capacity exists within the existing public water and sewer systems to serve the proposed development.

Public water and sewer will be extended through the property to serve the existing and proposed buildings and replace the existing private utility systems that are currently in place. New public water mains are anticipated to provide additional interconnectivity and redundancy in the system, which will improve service to the property and the surrounding area.

#### Comprehensive Development Plan

This project is in conformance with many of the Goals and Objectives defined in the City of Salem's current Comprehensive Plan. The development pattern for this project is sensitive to the existing surrounding neighborhoods by centering the most intense uses near the core of the property furthest from the existing residential houses. The least intense residential uses are located around the perimeter of the property, closest to the existing roadways and existing residential homes. The variety of housing types acknowledges and addresses the need for new housing and varying types of housing in the City of Salem. The intent of the

project is to maximize the development potential of the most developable portions of the property and to preserve the most environmentally sensitive areas of the property. The preservation of open space, development of pedestrian amenities, and extensive landscaping will all enhance the neighborhood and directly address the goals of improving the beauty and appearance of the City of Salem and Preserving and Enhancing Open Space on Private properties.

#### Summary

The proposed development regulations and Master Plan are fully outlined in the PUD document, attached to this application. It is the intent that this be the official document that will guide the development of this property.

The Owner has repeatedly stated that its three main goals for the project are “to honor the history of the organization on this campus, to position us for the future, and to make our community proud.” We are extremely excited to submit this application for rezoning. This project provides an excellent opportunity for the City of Salem to gain a new mixed-use community that will serve existing and future residents of Salem. The proposed project will provide many different housing types, while being sensitive to the surrounding residential neighborhoods, preserving important natural features, and providing services and amenities that will benefit the entire community.

**Pre-application Meeting (optional)**

- Meetings with the Community Development Staff are recommended prior to submittal of a rezoning application. Please bring a plat to the meeting with a sketch of your proposal.

**Application Submittal**

- The application deadline is the first of the month for inclusion on the following month's agenda. If the first falls on a weekend or holiday, the application deadline will be the following business day.
- When submitting an application be sure to include the following: a complete application, plat of the subject property, legal description that includes metes and bounds, and supplementary information to support the request (such as conceptual plans and building elevations). Please note: incomplete applications will not be accepted and will be returned to the applicant.
- The application fee is due at time of submittal. (See Page 4)
- PLEASE NOTE: As per 106-520(C) of the City of Salem Zoning Ordinance no application shall be accepted for a lot or parcel that does not comply with the minimum lot area, width, or frontage requirements of the requested zoning district. A variance from the Board of Zoning Appeals must be obtained prior to the submission of a rezoning application.

**Application Distribution for City Review**

- Complete applications may be routed to City departments for review.

**Staff/Applicant Meeting**

- The staff may contact the applicant to schedule a meeting to discuss comments provided by reviewing agencies, to request additional information or plan revisions, and to negotiate proffers.

**Planning Commission**

- Revised conceptual plans and draft proffers must be submitted prior to the Planning Commission meeting. Proffers and conceptual plans may be revised in accordance with Staff's recommendations, and revisions incorporating the staff's recommendations must be submitted prior to the Planning Commission meeting.
- A staff report and recommendation is included in the Planning Commission packet. The packet is distributed approximately 1 week prior to the Planning Commission meeting.
- The Planning Commission meets on the 1<sup>st</sup> Wednesday after the 1<sup>st</sup> City Council meeting of the month.
- Following a public hearing on the rezoning case, the Planning Commission may recommend approval, approval with revisions to the proffers, denial, or deferral of the application.

**City Council**

- Signed and notarized final proffers must be submitted prior to the City Council meeting.
- A staff report containing the recommendation of the Planning Commission and Staff is sent to the City Council prior to the meeting.
- The City Council typically hears rezoning cases on the 4th Monday of every month. Cases are usually heard by Council at the meeting following the Planning Commission meeting.
- Following a public hearing on the case, the City Council may vote to approve, approve with proffered conditions, deny, defer the application to another meeting, or remand the application back to the Planning Commission for further consideration.

**ATTACHMENTS - For ALL REQUESTS you must submit the following electronically:**

- a. **A fully completed signed application.**
- b. **Acknowledgement of Application Fee Payment Procedure** (Page 4)
- c. **Signed Proffer Statement if applicable** (Pages 6 & 7)
- d. **A plat of the subject property**, which accurately reflects the current property boundaries, is drawn to scale, and shows existing structures. (Typically, available from the City Clerk's Office.)
- e. **Responses to questions on Page 5**
- f. **Historic Impact Information** (if any)
- g. **For applications requiring plans**, please submit electronically only. No hard copies will be accepted.
- h. **Check here** if the conceptual plan will serve as the preliminary plat. ☐

**NOTE:** Elevations will be required with new development.

**TO THE APPLICANT:**

It is the policy of the City of Salem City Council, the City of Salem Planning Commission, and City of Salem Board of Zoning Appeals to require a property to be posted when a zoning action is being considered. Such a posting notifies the general public of an impending action and the location being considered.

It is incumbent on you, the applicant, to ensure the sign is in the proper location and remains there until an action has taken place. Consequently, the procedure for posting is as follows:

1. The Community Development Staff will post the sign on your property.
2. You should check the location of the sign to make certain it is in the right place on your property. If it is not, notify the Community Development Office as soon as possible.
3. You should check periodically to ensure the safety of the sign. If it is stolen or otherwise harmed, notify the Community Development Office as soon as possible.

In submitting this rezoning application, you hereby grant permission to the agents and employees of the City of Salem to enter the referenced property for the purposes of processing and reviewing the above application.

Should you have any questions regarding this policy, please contact a member of Community Development.



# City of Salem Community Development Application

## Request for REZONING or CONDITIONAL REZONING

Case #: \_\_\_\_\_

| APPLICANT INFORMATION                                                                                                                                                                                                                                                                              |                                                                                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| Owner: VIRGINIA BAPTIST CHILDREN'S HOME AND FAMILY SERVICES d/b/a HOPETREE FAMILY SERVICES<br>(SALEM CI) f/k/a THE VIRGINIA BAPTIST CHILDREN'S HOME f/k/a BAPTIST ORPHANAGE OF VIRGINIA<br>Contact Name: Jon Morris, President & CEO of HopeTree Family Services<br>Address: 860 Mount Vernon Lane | Telephone No. (540) 389-5468<br>Fax No. _____<br>Email Address jonm@hopetreeds.org |
| Applicant/Contract Purchaser: Owner (see above), submitted by Owner's Agent, Jon Morris, President and CEO<br>Contact Name: _____<br>Address: _____                                                                                                                                                | Telephone No. _____<br>Fax No. _____<br>Email Address _____                        |

| PARCEL INFORMATION                                                                                                                                                                                                              |                                                                                                                                                                                                                                       |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| For <u>multiple</u> parcels, please attach a page <input type="checkbox"/>                                                                                                                                                      |                                                                                                                                                                                                                                       |
| (Tax ID #'s) 41-1-1, 41-1-2, 41-1-3, 41-1-4<br>41-1-5, 41-1-6, portion of 44-3-10<br>Deed Book 210003146 Page _____<br>Subdivision _____<br>Location Description (Street Address, if applicable) _____<br>860 Mount Vernon Lane | Total Area (acres/square feet) 62.318 acres<br>Current Zoning RSF<br>Requested Zoning PUD<br>Requested Use Mixed-Use<br>Current Use Institutional<br><input type="checkbox"/> Conditional Zoning Request: See Attached Proffer sheets |

|                                                                                                                                                                                                                                                                                                             |                                                        |                                            |                                                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------|----------------------------------------------------|
| SIGNATURE OF OWNER                                                                                                                                                                                                                                                                                          | <input checked="" type="checkbox"/> CONTRACT PURCHASER | <input type="checkbox"/> (attach contract) | <input checked="" type="checkbox"/> AGENT OF OWNER |
| As owner or authorized agent of this property, I hereby certify that this application is complete and accurate to the best of my knowledge, and I hereby grant permission to the agents and employees of the City of Salem to enter the property for the purposes of processing and reviewing this request. |                                                        |                                            |                                                    |
| Signature _____                                                                                                                                                                                                                                                                                             | Date 8/30/24                                           |                                            |                                                    |
| Print Name Jon Morris, President & CEO                                                                                                                                                                                                                                                                      | Date _____                                             |                                            |                                                    |
| Signature _____                                                                                                                                                                                                                                                                                             | Date _____                                             |                                            |                                                    |
| Print Name _____                                                                                                                                                                                                                                                                                            | Date _____                                             |                                            |                                                    |

| QUESTIONS/ LETTERS/ SHOULD BE FORWARDED TO THE FOLLOWING**:                                                                              |                                                                                    |
|------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| Name Jon Morris<br>Address: HopeTree Family Services<br>860 Mount Vernon Lane<br>Salem, VA 24153                                         | Telephone No. (540) 389-5468<br>Fax No. _____<br>Email Address jonm@hopetreeds.org |
| **It is the responsibility of the contact person to provide copies of all correspondence to other interested parties to the application. |                                                                                    |

### ACKNOWLEDGEMENT OF APPLICATION FEE PAYMENT PROCEDURE

Application fees must be submitted at the time of submittal. I hereby acknowledge that this application is not complete until the payment for all applicable fees has been received by the City of Salem Community Development Department. I acknowledge that I am responsible for ensuring that such fees are received by the City of Salem. I further acknowledge that any application fee submitted after the deadline shall result in the application being considered filed for the next month's meetings.

Signature of applicant/authorized agent

Date:

8/30/2024

Print Name:

Jon Morris, President & CEO

Signature of applicant/authorized agent

Date:

Print Name:

If you would like your correspondence emailed and/or faxed, please make selections, and provide the information below:

☐ Email

☐ Fax:

#### FEES:

All application fees must be paid at the time of submittal. Please make checks payable to the City of Salem:

Rezoning application fee

\$1,000

#### FOR STAFF USE ONLY

Staff Reviewer:

Application Complete?

☐ YES

☐ NO

Date:

**PLEASE RESPOND FOR ALL REZONING APPLICATIONS:**

1. What is the Future Land Use Designation for the subject property? Residential
2. Describe in detail the proposed use of the property. See attached narrative.  
\_\_\_\_\_  
\_\_\_\_\_
3. List any sensitive environmental or unique features on the property. Are there any high voltage transmission lines, public utility lines, or others? See attached narrative.  
\_\_\_\_\_  
\_\_\_\_\_
4. Is the subject property located within the Floodplain District? ☐ YES ☒ NO If yes, describe the proposed measures for meeting the standards of the Floodplain Ordinance. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
5. Is the subject property listed as a historic structure or located within a historic district? ☐ YES ☒ NO  
If yes, describe the proposed measures for meeting the standards of the Department of Historic Resources.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
6. Have you provided a conceptual plan of the proposed development, including general lot configurations and road locations? Are the proposed lot sizes compatible with existing parcel sizes in the area? Conceptual Master Plan  
is provided within the P.U.D. guidelines illustrating the general layout of streets, development areas, etc. and the  
P.U.D. document sets forth development requirements.

**PLEASE RESPOND FOR COMMERCIAL REZONING APPLICATIONS**

1. What provisions will be made to ensure safe and adequate access to the subject property? See attached narrative.  
\_\_\_\_\_  
\_\_\_\_\_
2. How will the traffic impact of this development be addressed? See attached narrative and traffic study.  
\_\_\_\_\_  
\_\_\_\_\_
3. Describe why the proposed use is desirable and appropriate for the area. What measure will be taken to assure that the proposed use will not have a negative impact on the surrounding vicinity? See attached narrative.  
\_\_\_\_\_  
\_\_\_\_\_
4. What type of signage is proposed for the site? Signage to be determined and will be developed in accordance with City Code.
5. Have architectural/building elevations been submitted with this application? See P.U.D. document.

**SALEM VA**  
  
**PLANNING COMMISSION**

To: Salem City Council

Date: November 19, 2024

Subject: Report of Planning Commission Findings for HopeTree Amendment to the Zoning Ordinance

Subsequent to a joint public hearing with City Council at the Planning Commission's regular meeting on November 13, 2024, the Planning Commission considered and voted to make their final recommendation to Council on the following item:

**The request of Virginia Baptist Children's Home and Family Services d/b/a Hopetree Family Services (Salem CI) f/k/a The Virginia Baptist Children's Home f/k/a Baptist Orphanage of Virginia, property owner, for rezoning the properties located at 1000 block Red Lane and a portion of 860 Mount Vernon Lane (Tax Map #'s 41-1-1, 41-1-2, 41-1-3, 41-1-4, 41-1-5, 41-1-6, and a portion of 44-3-10) from RSF Residential Single Family District to PUD Planned Unit District with proffered conditions.**

The Planning Commission recommended approval of this item by a 4 to 1 vote.

Kind Regards,



Denise P. King  
Chairwoman of the City of Salem Planning Commission





**BALZER & ASSOCIATES**  
PLANNERS / ARCHITECTS  
ENGINEERS / SURVEYORS

Roanoke / Richmond  
New River Valley  
Shenandoah Valley

[www.balzer.cc](http://www.balzer.cc)

1208 Corporate Circle  
Roanoke, VA 24018  
540.772.9580

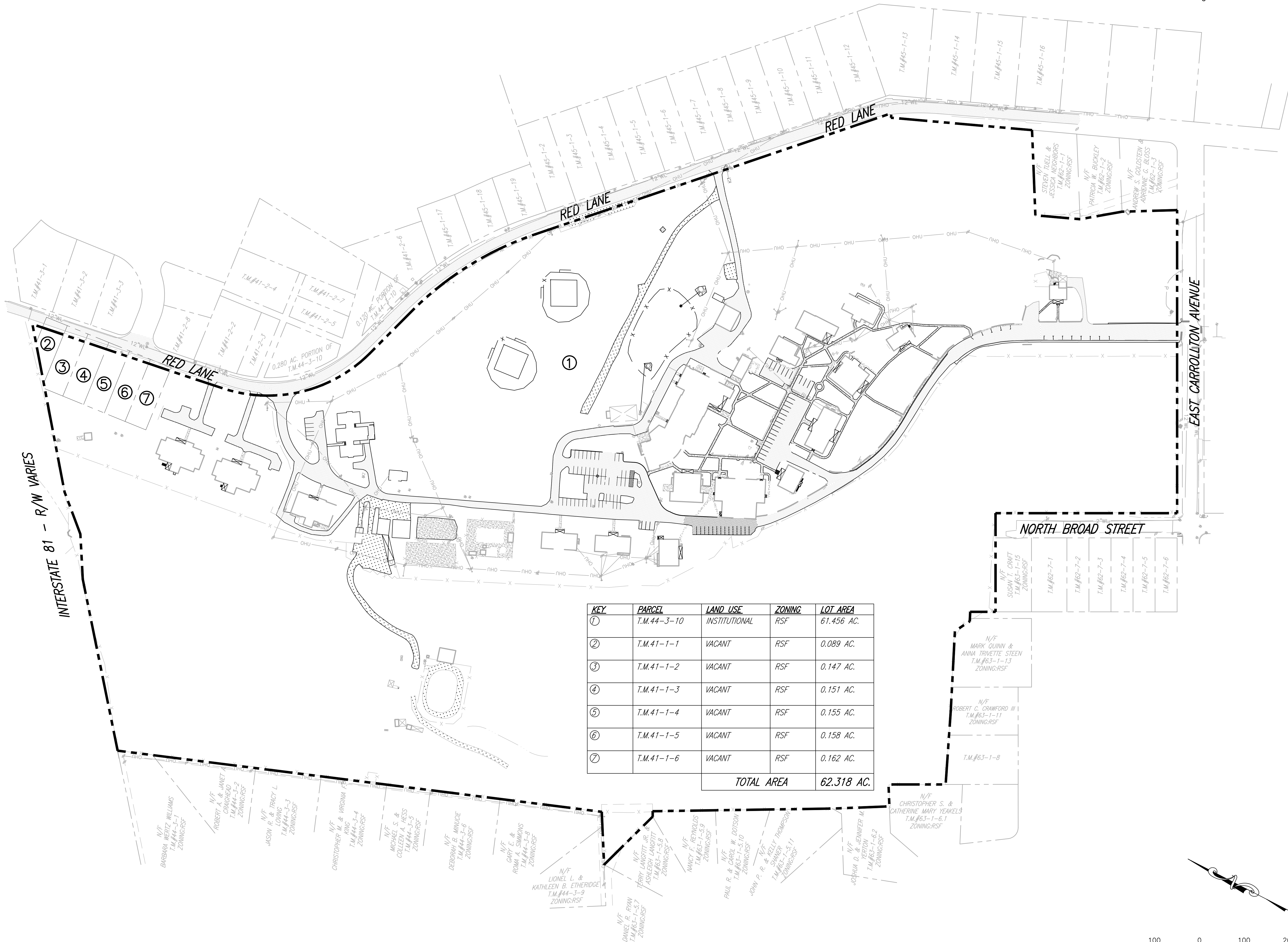
HOPETREE PLANNED USE DISTRICT

PROPERTY EXHIBIT

CITY OF SALEM, VIRGINIA  
MOUNT VERNON AVENUE

DRAWN BY AAB  
DESIGNED BY CPB  
CHECKED BY CPB  
DATE 8/30/2024  
SCALE 1" = 100'  
REVISIONS

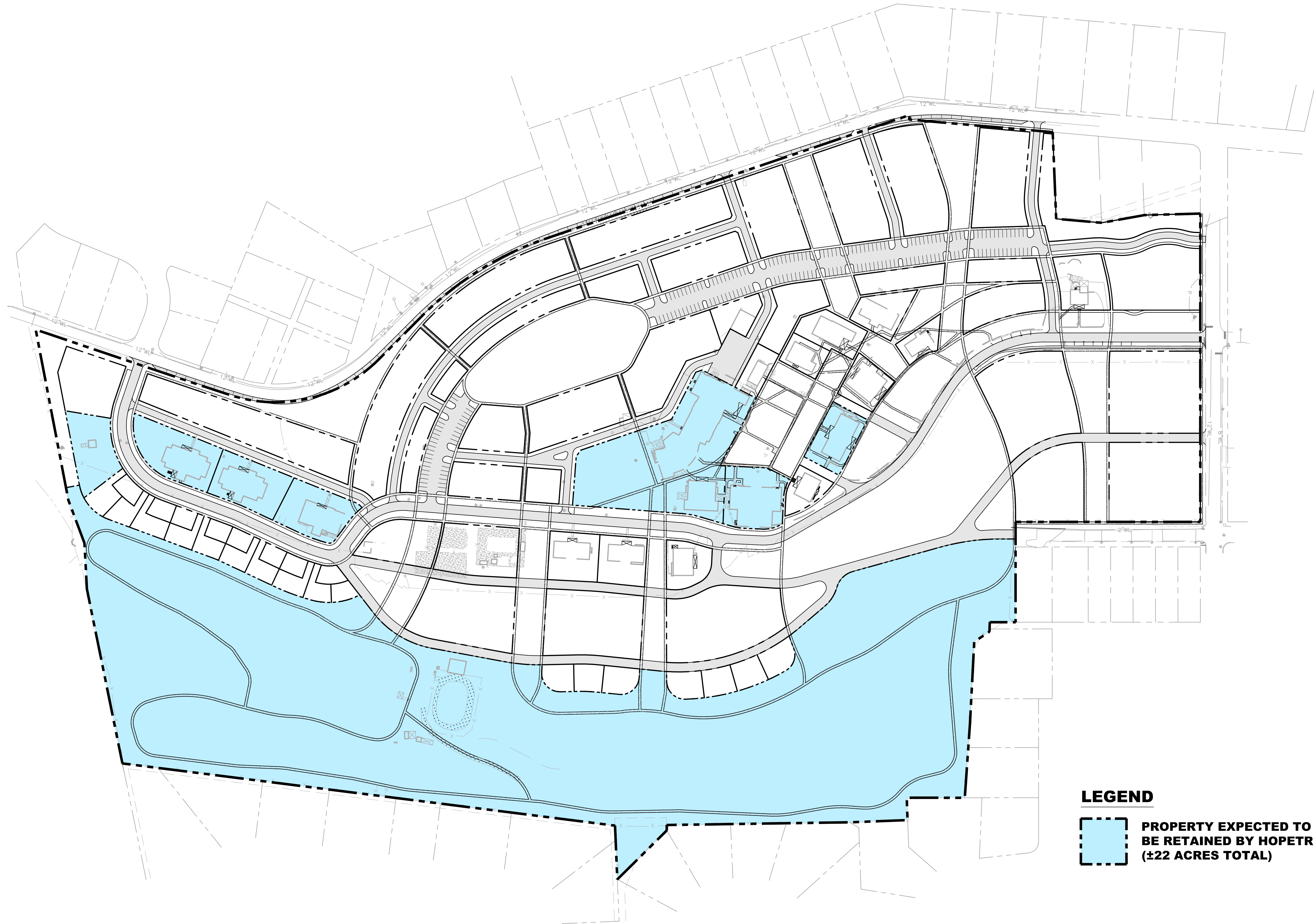
**EX-A**  
PROJECT NO. 04220029.00



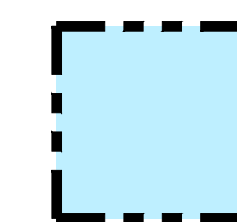


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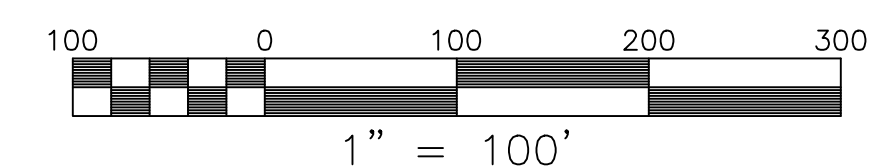
Aug 2024



### LEGEND



**PROPERTY EXPECTED TO  
BE RETAINED BY HOPETREE  
(±22 ACRES TOTAL)**



**BALZER  
& ASSOCIATES**  
PLANNERS / ARCHITECTS  
ENGINEERS / SURVEYORS

Roanoke / Richmond  
New River Valley  
Shenandoah Valley

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1208 Corporate Circle  
Roanoke, VA 24018  
540.772.9580

PRELIMINARY

**HOPETREE**

PROPERTY OWNERSHIP EXHIBIT

CITY OF SALEM, VIRGINIA  
MOUNT VERNON AVENUE

|             |           |
|-------------|-----------|
| DRAWN BY    | AAB       |
| DESIGNED BY | CPB       |
| CHECKED BY  | CPB       |
| DATE        | 2/9/2024  |
| SCALE       | 1" = 100' |
| REVISIONS   |           |

**EX-A**  
PROJECT NO. 04220029 00



## **LEGAL DESCRIPTION OF PROPERTY TO BE REZONED**

Beginning at a point at the intersection of the North line of West Carrollton Avenue and the East line of North Broad Street,  
 thence along the East line of North Broad Street N 27°07'26" W a distance of 405.00' to a point at the terminus of North Broad Street;  
 thence S 62°50'44" W a distance of 220.00' to a point;  
 thence N 27°07'26" W a distance of 56.58' to a point;  
 thence S 65°21'08" W a distance of 20.97' to a point;  
 thence N 60°42'55" W a distance of 39.80' to a point;  
 thence S 65°51'41" W a distance of 177.30' to a point;  
 thence S 66°49'50" W a distance of 165.36' to a point;  
 thence N 27°06'48" W a distance of 127.34' to a point;  
 thence S 60°36'41" W a distance of 49.06' to a point;  
 thence N 29°18'28" W a distance of 127.22' to a point;  
 thence N 27°59'13" W a distance of 401.04' to a point;  
 thence S 61°59'55" W a distance of 12.00' to a point;  
 thence N 71°49'41" W a distance of 152.51' to a point;  
 thence N 60°22'31" E a distance of 118.03' to a point;  
 thence N 19°56'17" W a distance of 1088.42' to a point on the South line of Interstate 81;  
 thence along the South line of Interstate 81 N 51°21'30" E a distance of 390.06' to a point;  
 thence N 59°46'44" E a distance of 100.89' to a point;  
 thence N 42°21'32" E a distance of 100.52' to a point;  
 thence N 52°01'06" E a distance of 380.85' to a point at the intersection of the South line of Interstate 81 and the West line of Red Lane;  
 thence along the West line of Red Lane S 08°26'28" E a distance of 365.95' to a point;  
 thence S 08°55'13" E a distance of 83.12' to a point;  
 thence with a curve turning to the left with an arc length of 353.82', with a radius of 320.00', with a chord bearing of S 40°35'45" E, with a chord length of 336.07', to a point;  
 thence S 72°16'18" E a distance of 141.44' to a point;  
 thence with a non-tangent curve turning to the right with an arc length of 318.24', with a radius of 710.00', with a chord bearing of S 58°42'30" E, with a chord length of 315.58', to a point;  
 thence S 45°54'08" E a distance of 839.41' to a point ;  
 thence S 67°53'11" W a distance of 9.99' to a point;  
 thence S 22°06'49" E a distance of 315.70' to a point;  
 thence leaving the West line of Red Lane S 60°35'11" W a distance of 190.10' to a point;  
 thence S 22°06'49" E a distance of 100.00' to a point;  
 thence S 37°19'34" E a distance of 95.13' to a point;  
 thence S 28°44'42" E a distance of 122.90' to a point on the North line of West Carrollton Avenue;  
 thence along the North line of West Carrollton Avenue S 62°51'48" W a distance of 676.02' to a point;  
 which is the point of beginning,  
 having an area of 2,714,568 square feet, 62.318 acres, being known as part of tax map number 44-3-10 and lying in the City of Salem, Virginia.

# HOPETREE PLANNED UNIT DEVELOPMENT

## Traffic Impact Study

**B&A Project #04220029.00**

Date: December 1, 2023

Revised: February 2, 2024

Planners | Architects | Engineers | Surveyors

1208 Corporate Circle, Roanoke, VA 24018

[www.balzer.cc](http://www.balzer.cc)



**TRAFFIC STUDY  
FOR**

**HOPETREE PLANNED  
UNIT DEVELOPMENT**

TAX MAP #: 44-3-10

**860 MOUNT VERNON LANE  
CITY OF SALEM, VIRGINIA**

**B&A PROJECT #04220029.00**

**DATE: December 1, 2023  
REVISED: February 2, 2024**



**PLANNERS ARCHITECTS ENGINEERS SURVEYORS**

1208 Corporate Circle Roanoke, Virginia 24018 Phone: (540) 772-9580



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## **1. Introduction**

HopeTree Family Services is proposing to rezone 62.318 acres of land located along Red Lane in the City of Salem (see Appendix A for vicinity map). The property is proposed to be rezoned from RSF, Residential Single Family, to PUD, Planned Unit Development. The P.U.D. Land Use Plan, prepared by Civic by Design, is included in Appendix B. The development will have a mix of residential and commercial use types. The maximum number of residential units allowed for this development is 340 and these are assumed to be broken down by type as outlined in the list below. Residential and commercial uses will be determined by market conditions and opportunities available at the time of development. The list below outlines the uses that have been assumed for the purposes of this traffic study.

- 115 Single-Family Detached Dwelling Units
- 140 Single-Family Attached Dwelling Units
- 85 Multi-Family Dwelling Units
- 60 Total Hotel Rooms
- 15,000 s.f. of Total General Office Space
- 7,500 s.f. of Total Restaurant Space

The breakdown of uses above is based on what is considered to be a reasonable and conservative expectation for the development based on the P.U.D. Land Use Plan. The actual breakdown will differ from these assumptions. It is recommended that projected trip generation be tracked as the development progresses for comparison to the traffic study. If the actual development results in significantly more traffic than what is included in these assumptions, then it may be necessary to update this study.

The site is located on the west side of Red Lane with East Carrollton Avenue to the south and Interstate 81 to the north. The property is described as City of Salem Tax Parcel #44-3-10. The development has several proposed existing and proposed entrances on Red Lane, East Carrollton Avenue, and North Broad Street.

As discussed with the City of Salem, the following intersections will be analyzed to determine levels of service with the proposed development:

- Red Lane and East Carrollton Avenue (Unsignalized)
- East Carrollton Avenue and Mount Vernon Lane (Unsignalized)
- East Carrollton Avenue and North Broad Street (Unsignalized)

All roads in the direct vicinity of the project are two-lane local roads that provide access between mostly residential areas. A mix of residential building types is present in this area, including single-family, two-family, townhome, and multi-family units. Roanoke College is located approximately 0.25 miles from the site to the southeast. The Main Street and downtown Salem commercial corridor is located approximately 0.7 miles south of the site. There are also two golf courses located in this area, Hanging Rock Golf Course to the north and Salem Municipal Golf Course to the west. Red Lane is utilized as a connection between downtown Salem, Hanging Rock Golf Course, and existing residential developments to the north. The speed limit on all of the local roads in the direct vicinity of the project is 25 mph.

Three scenarios will be considered: Existing Condition 2023, Background Condition 2028, and Buildout Condition 2028 to determine the effects of the background traffic growth and the proposed development on the levels of service at the existing intersections.

Level of service (LOS) for unsignalized intersections is evaluated based on control delay per vehicle and the driver's perception of those conditions. Control delay is the portion of the total delay attributed to the control at the intersection. Table 1 depicts the LOS scale with corresponding control delay per vehicle, with LOS "A" representing the best operating conditions and LOS "F" representing the worst.

| <b>Level of Service Criteria for Unsignalized Intersections</b> |                                      |
|-----------------------------------------------------------------|--------------------------------------|
| <b>Level Of Service</b>                                         | <b>Avg. Control Delay (Sec./Veh)</b> |
| <b>A</b>                                                        | <b>≤ 10</b>                          |
| <b>B</b>                                                        | <b>&gt; 10 – 15</b>                  |
| <b>C</b>                                                        | <b>&gt; 15 – 25</b>                  |
| <b>D</b>                                                        | <b>&gt; 25 – 35</b>                  |
| <b>E</b>                                                        | <b>&gt; 35 – 50</b>                  |
| <b>F</b>                                                        | <b>≥ 50</b>                          |

Table 1: LOS Criteria for Unsignalized Intersections (HCM)

The *Synchro 11* software was used for traffic modeling and analysis. This study was undertaken by Balzer and Associates, Inc. to:

- determine the total number of vehicle trips generated by the potential development to be added to the adjacent street network;
- determine the impacts to level of service and queue lengths at the existing intersections as a result of the background traffic growth and from the proposed development;
- determine if any roadway or intersection improvements are warranted as a result of the proposed development;
- and to determine turn lane/taper requirements at the proposed entrances to the site.

## **2. Analysis of Existing Conditions**

The site is currently owned and operated by HopeTree Family Services and has been for many years. Changing regulations over the last several decades have greatly decreased the number of permanent residents that are allowed to be housed at the site at any one time. There are many existing buildings, some of which are still in use by HopeTree, and others that are no longer in use. Among other things, the site includes a school, group homes for children and adults, and offices where staff members work on-site.

Other improvements on-site include access drives and parking areas, pool and athletic courts, two existing baseball fields near Red Lane, and other miscellaneous improvements. There is an existing pond and two existing creeks located on the site as well and these will be preserved to the extent practical.

All intersections in the vicinity of the site are unsignalized. 2021 VDOT traffic count data is available for Red Lane just to the north of the site in Roanoke County, and this data is provided below as general background information.

### **2021 VDOT Traffic Count Data:**

Red Lane, Rte. 705 (from Salem/Roanoke County line to North Road)  
AADT = 1,100 vpd  
Directional Factor = not provided  
K Factor = not provided

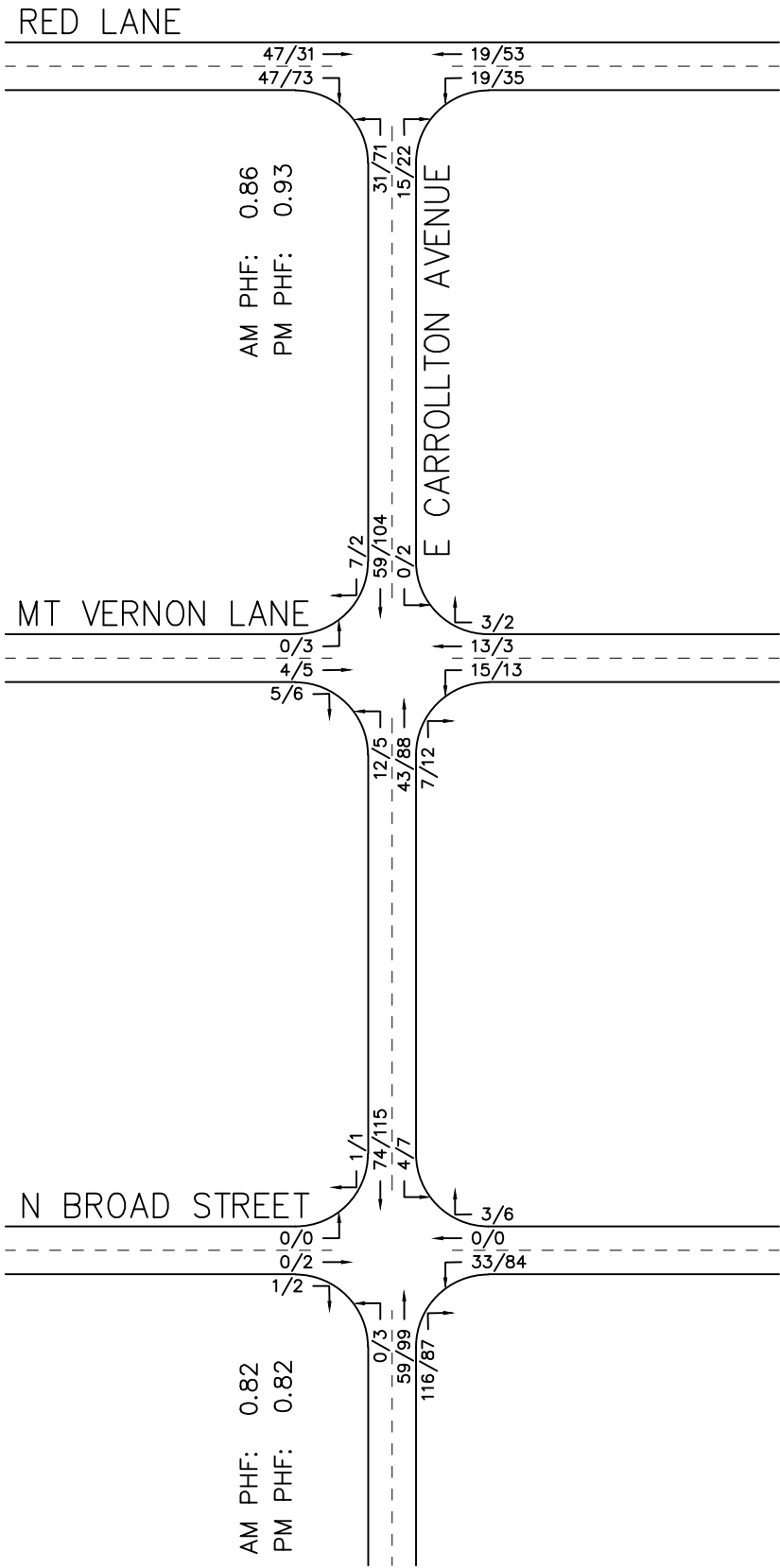
In addition to the VDOT published traffic count data, manual traffic counts were performed at two of the study intersections. Counts were performed at the Red Lane/East Carrollton Avenue intersection and the East Carrollton Avenue/North Broad Street intersection on Tuesday, October 3, 2023 from 7:00 AM – 9:00 AM and 4:00 PM – 6:00 PM to capture the AM and PM peak hours. All turning and through movements were counted to facilitate analysis of the intersections. The manual traffic count data for these intersections is provided in Appendix C.

After the first review of the traffic study, it was requested by the City of Salem that the intersection of East Carrollton Avenue/Mount Vernon Lane be added to the analysis. Traffic volumes for this intersection were derived from the previous counts that were obtained at the other two intersections. In addition, a site visit was made to observe traffic patterns at this intersection during the peak traffic times to inform the breakdown of turning movements at each approach. Figure 1 graphically depicts the existing peak hour traffic volumes at all intersections.

The *Synchro 11* software was used to analyze delay and level of service for existing weekday AM and PM peak hours. The *Synchro 11* results are included in Appendix E.

FIGURE 1: 2023 EXISTING TURNING MOVEMENTS

SITE



LEGEND

xx/xx: AM/PM Peak Hour Traffic



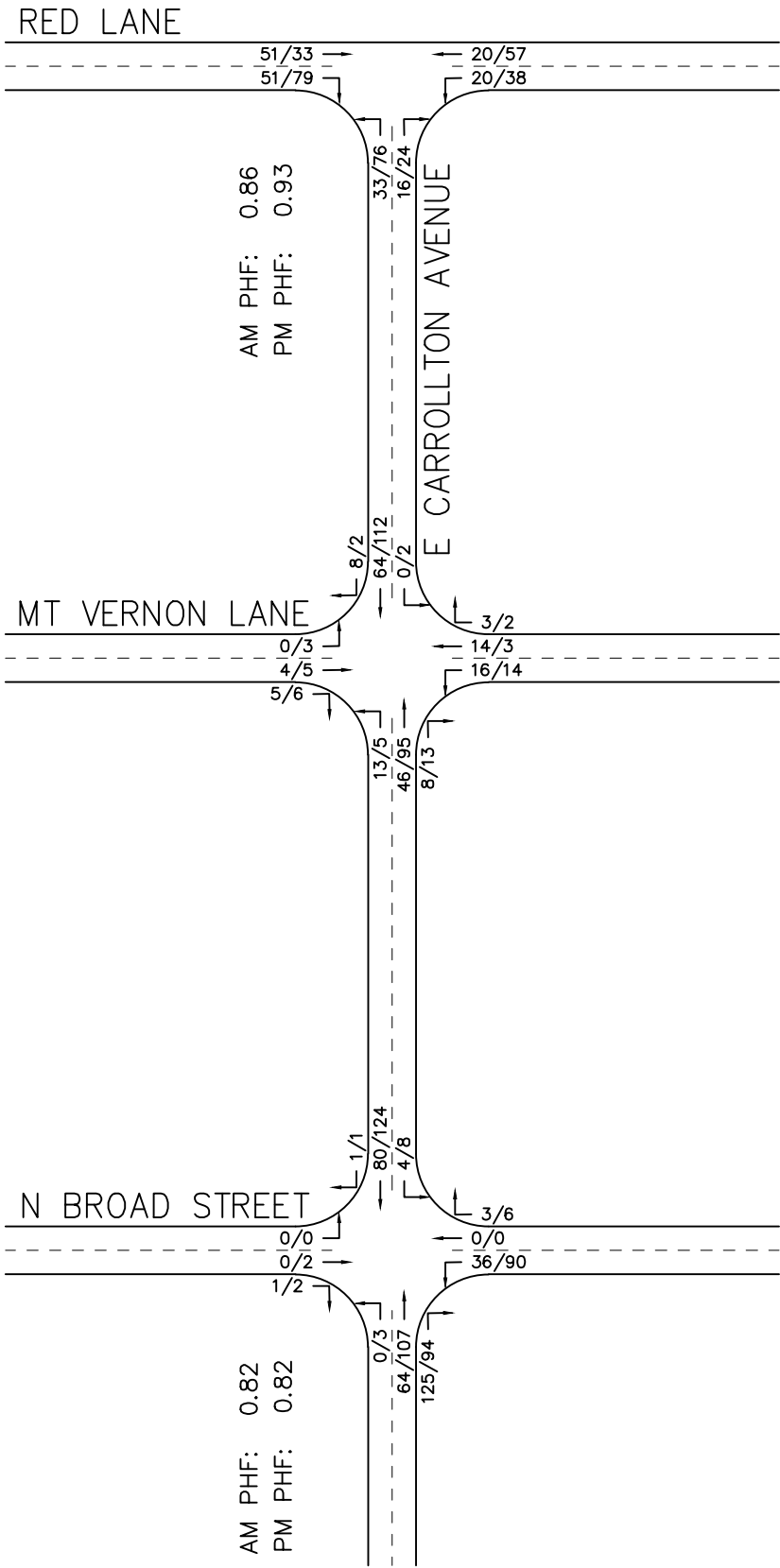
### **3. Analysis of Future Conditions Without Development**

It is anticipated that the proposed development will be constructed and in use by the year 2028. To analyze the future conditions and obtain the projected background traffic volumes, an annual growth factor was applied to the existing traffic volumes. Based on historical VDOT traffic data, the average growth rate over the last 10 years or so has been approximately 1% on Red Lane and there has actually been a reduction in traffic volume over the last 5 years. To provide a conservative analysis, a 1.5% annual growth rate was applied to bring the existing traffic volumes from the current year of 2023 to the buildout year of 2028. Figure 2 graphically depicts the projected background traffic in the year 2028 with the growth rate applied.

The *Synchro 11* software was used to analyze delay and level of service for background weekday AM and PM peak hours. The *Synchro 11* results are included in Appendix E.

FIGURE 2: 2028 PROJECTED TURNING MOVEMENTS

SITE



LEGEND

xx/xx: AM/PM Peak Hour Traffic

#### 4. Trip Generation

Trip generation for this study was based on the anticipated and assumed uses outlined in the Introduction and information provided by the developer regarding the possible uses of the property. The policies and procedures found in the Institute of Transportation Engineers (ITE) *Trip Generation Manual, 11<sup>th</sup> Edition*, were employed to determine the potential site generated traffic volumes for the proposed development for the average weekday and AM and PM peak hours. Trip generation calculations were performed using the equations provided in the ITE manual. Table 2 shows the potential site-generated traffic for this development.

|                                 |          |                      | Trip Generation |      |       |              |      |       |         |
|---------------------------------|----------|----------------------|-----------------|------|-------|--------------|------|-------|---------|
| Land Use                        |          |                      | AM Peak Hour    |      |       | PM Peak Hour |      |       | Weekday |
| Proposed Development            | ITE Code | Independent Variable | Enter           | Exit | Total | Enter        | Exit | Total | Total   |
| Single-Family Detached Housing  | 210      | 115 Dwelling Units   | 21              | 64   | 85    | 71           | 42   | 113   | 1,147   |
| Single-Family Attached Housing  | 215      | 140 Dwelling Units   | 17              | 50   | 67    | 47           | 33   | 80    | 1,016   |
| Multi-Family Housing (Low-Rise) | 220      | 85 Dwelling Units    | 12              | 37   | 49    | 36           | 21   | 57    | 620     |
| Hotel                           | 310      | 60 Rooms             | 13              | 10   | 23    | 8            | 9    | 17    | 227     |
| General Office                  | 710      | 15,000 s.f.          | 29              | 4    | 33    | 6            | 28   | 34    | 223     |
| Sit-Down Restaurants            | 932      | 7,500 s.f.           | 39              | 33   | 72    | 41           | 27   | 68    | 804     |
|                                 |          | Total                | 131             | 198  | 329   | 209          | 160  | 369   | 4,037   |

Table 2: Site-Generated Traffic

Please note that the table above does not include traffic volumes for the HopeTree school or office uses. These specific uses are already taking place on the site and will not be trips that are “added” to the street network. The addition of the other use types on-site may actually reduce some of the existing trips due to the fact that some of the existing trips may be redirected to or from the new facilities that are developed within the site.

The intent of the proposed development is to provide a cohesive, connected, walkable community where pedestrian connectivity is a primary focus and vehicular trips are secondary. Due to the nature of the development and the mix of residential, commercial, institutional, and other uses, a portion of the site-generated trips will be pedestrian trips and/or “internally

captured”. Internal capture reductions consider site trips “captured” within a mixed-use development, recognizing that trips from one land use can access another land use within a development without having to access the adjacent street system. It is well-documented that this type of pedestrian-friendly, mixed-use development will result in less traffic to the adjacent street network than what is calculated using traditional trip generation methods.

It should also be noted that ITE and VDOT both have methodologies for estimating trip generation reduction for mixed-use developments. These methodologies require a high level of detail about proposed uses that is not available at this time for this particular development. In addition, these methodologies also do not adequately account for other characteristics of this development that are expected to further reduce traffic. These include urban design principles such as proximity between uses interior and exterior to the development, proximity to Roanoke College and downtown, and the very nature of the development which is to prioritize pedestrian connectivity and walkability and de-emphasize vehicle trips.

Walkable mixed-use developments have been documented to reduce traffic dependent on factors such as location, density, mix of uses, etc. A report by the American Planning Association entitled “Getting Trip Generation Right: Eliminating the Bias Against Mixed Use Development,” indicates that, on average, conventional trip generation methods overestimate trip generation by 49 percent for typical mixed-use developments.

It is acknowledged that this development does not have all of the characteristics that would warrant a 49 percent reduction in traffic. However, it is expected to share many of the same characteristics such as density, diversification of uses, proximity between uses, and walkability. Based on the characteristics and initiatives of this P.U.D. development and utilizing engineering judgement, a 25% reduction was deemed to be reasonable for this project. Table 3 below shows the potential site-generated traffic for this development with the internal capture reduction applied.

|                                   |          |                      | Trip Generation |      |       |              |      |       |         |
|-----------------------------------|----------|----------------------|-----------------|------|-------|--------------|------|-------|---------|
| Land Use                          |          |                      | AM Peak Hour    |      |       | PM Peak Hour |      |       | Weekday |
| Proposed Development              | ITE Code | Independent Variable | Enter           | Exit | Total | Enter        | Exit | Total | Total   |
| Single-Family Detached Housing    | 210      | 115 Dwelling Units   | 16              | 48   | 64    | 53           | 32   | 85    | 860     |
| Single-Family Attached Housing    | 215      | 140 Dwelling Units   | 13              | 37   | 50    | 35           | 25   | 60    | 762     |
| Multi-Family Housing (Low-Rise)   | 220      | 85 Dwelling Units    | 9               | 28   | 37    | 27           | 16   | 43    | 465     |
| Hotel                             | 310      | 60 Rooms             | 10              | 8    | 18    | 6            | 7    | 13    | 170     |
| General Office                    | 710      | 15,000 s.f.          | 22              | 3    | 25    | 4            | 21   | 25    | 167     |
| High-Turnover Sit-Down Restaurant | 932      | 7,500 s.f.           | 29              | 25   | 54    | 31           | 20   | 51    | 603     |
|                                   |          | Total                | 99              | 149  | 248   | 156          | 121  | 277   | 3,027   |

Table 3: Site-Generated Traffic w/ 25% Reduction

## **5. Site Traffic Distribution and Assignment**

The distribution of potential site generated traffic was completed by applying engineering judgement based on knowledge of the proposed uses, as well as the surrounding area. These assumptions were then applied to the site generated traffic to determine the ingress/egress movements at each entrance and in each direction. Traffic will enter to and exit from the site to the north toward I-81 or to the south or west to go toward downtown Salem. There are several entrances planned for the site in strategic locations to disperse traffic and efficiently distribute vehicles to the adjacent road system in an interconnected grid-type network that is similar to what already exists to the north of Main Street.

This development is proposed to have four access points on Red Lane, three access points on East Carrollton Avenue, and one access point on North Broad Street. The roadway network creates a network of streets within the development with a high level of interconnectivity both internally and externally to the existing streets.

After distribution of trips to the roadway, trips were distributed to each road and intersection based on the assumptions described above. Traffic assignment for traffic entering the development is shown graphically in Figure 3 and for traffic exiting the development is shown graphically in Figure 4.

FIGURE 3: SITE—GENERATED ENTERING MOVEMENTS

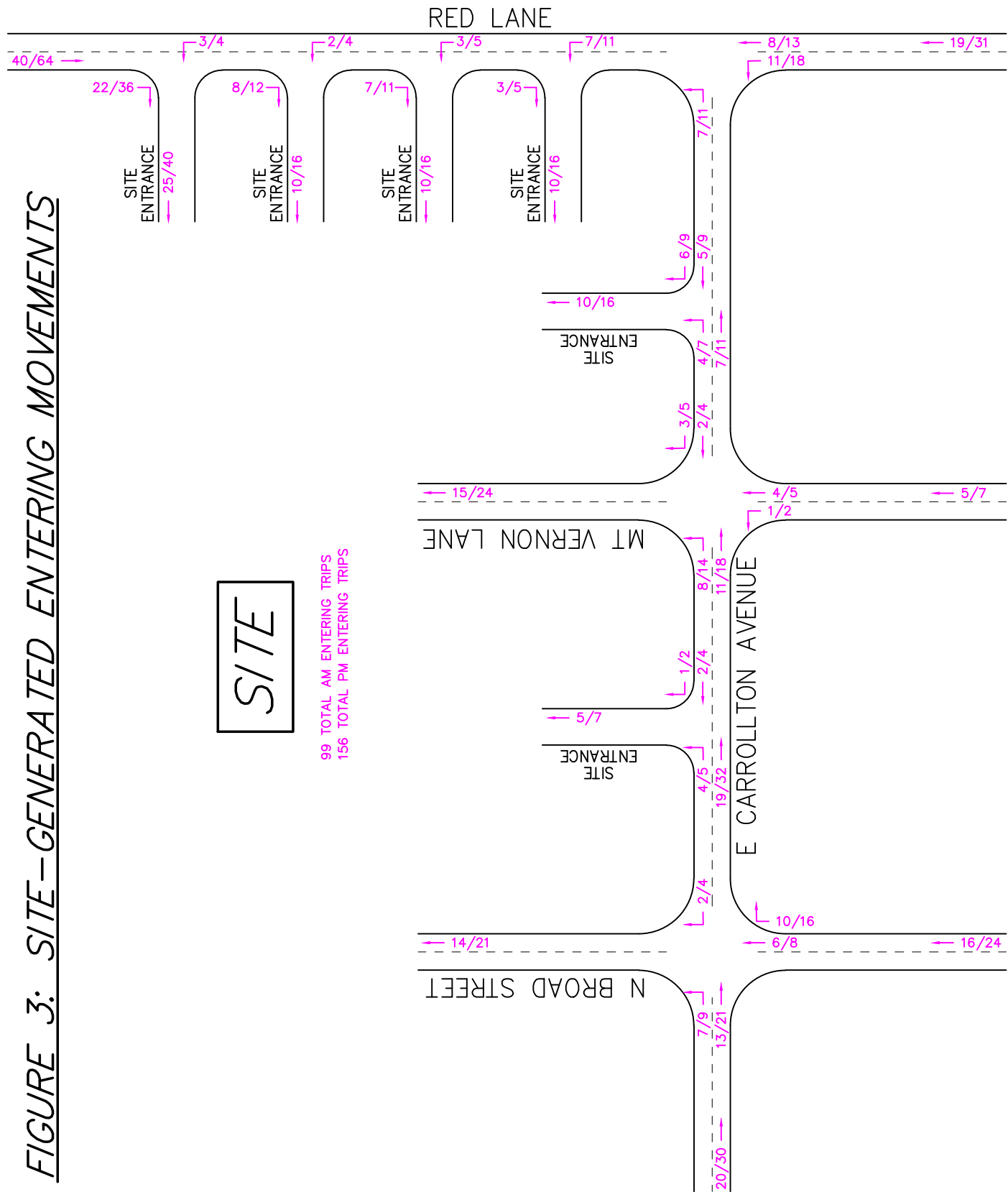
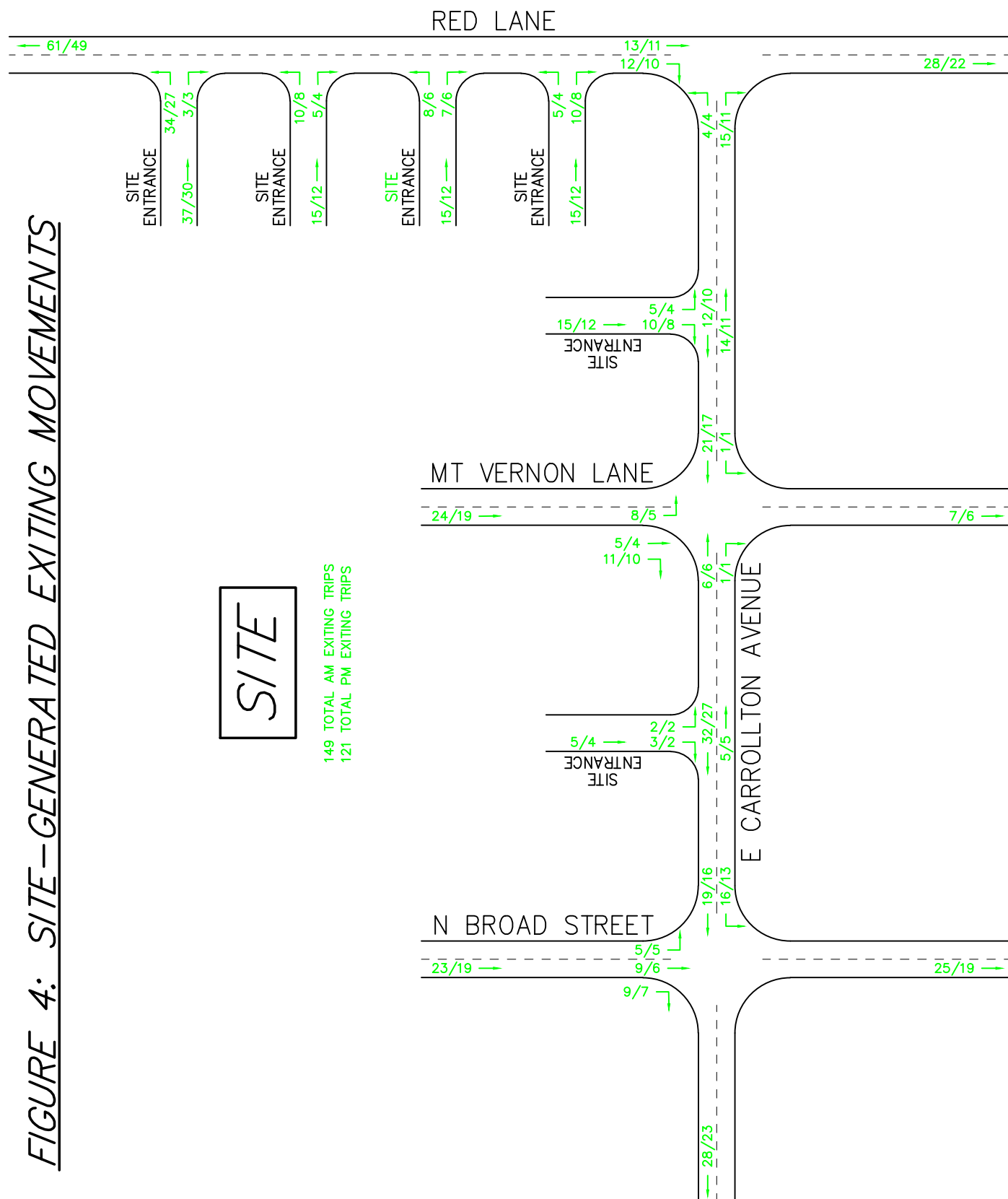


FIGURE 4: SITE—GENERATED EXITING MOVEMENTS



LEGEND

xx/xx: AM/PM Peak Hour Traffic

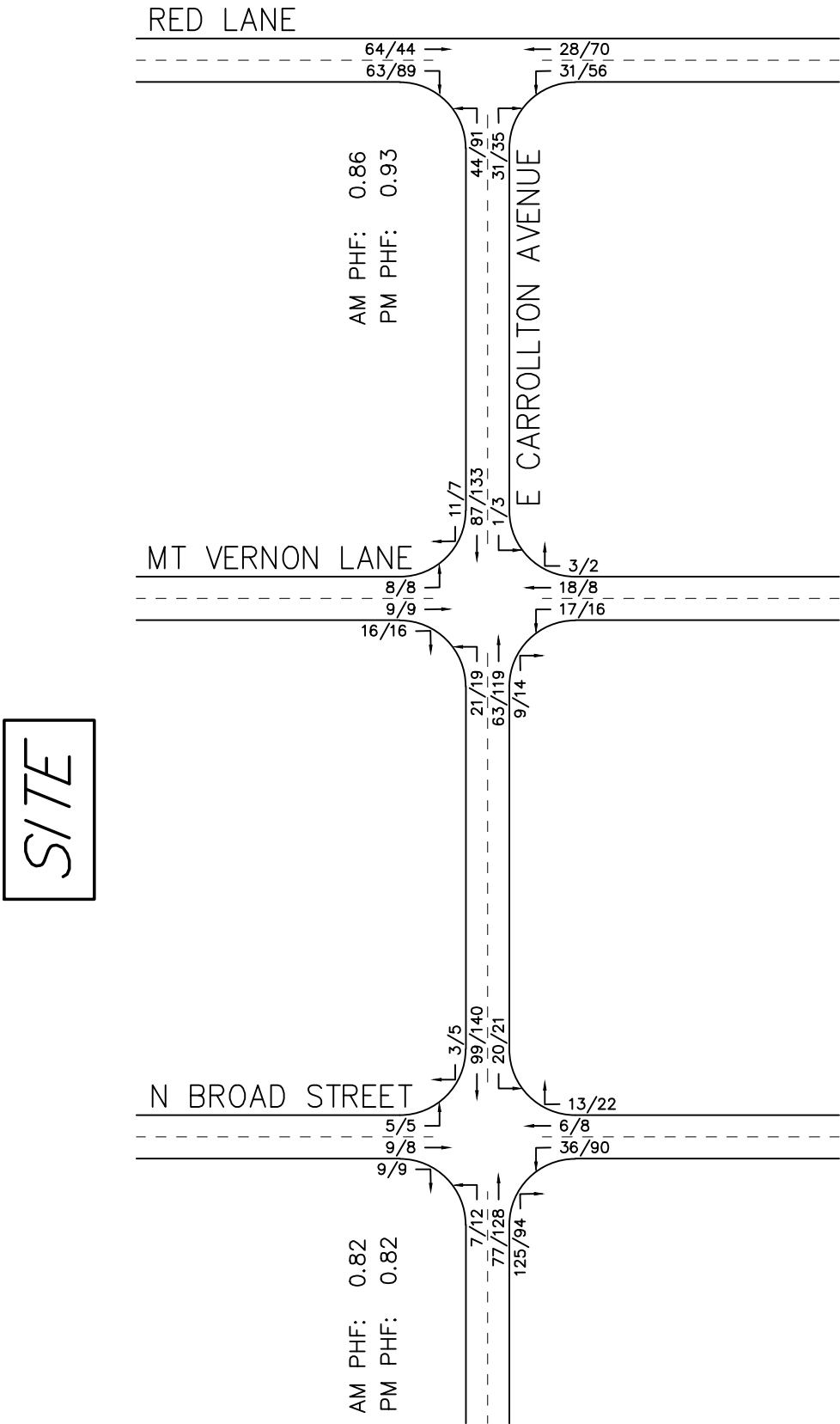


## **6. Analysis of Future Conditions With Development**

The buildout traffic was calculated by adding the 2028 background traffic (Figure 2) to the site-generated traffic (Figures 3 and 4). The 2028 buildout traffic for each of the study intersections is shown in Figure 5. The intersections were then modeled and evaluated using the *Synchro 11* software. Tables 4 and 5 provide a summary of the levels of service and delays calculated at each intersection for the 2023 Existing, 2028 Background, and 2028 Buildout conditions. The detailed *Synchro 11* reports are included in Appendix E.

As shown in the data, all approaches at the two study intersections will function at the same level of service in the Buildout condition as they do in the Existing and Background conditions, with minimal increases in delay. No further improvements are warranted or recommended as a result of the development traffic.

FIGURE 5: 2028 BUILDOUT TURNING MOVEMENTS



LEGEND

xx/xx: AM/PM Peak Hour Traffic

### Red Lane and East Carrollton Avenue

| CONDITION                        | LANE GROUP | AM PEAK HOUR     |                  | PM PEAK HOUR     |                  |
|----------------------------------|------------|------------------|------------------|------------------|------------------|
|                                  |            | LANE LOS (delay) | Max. Queue (ft.) | LANE LOS (delay) | Max. Queue (ft.) |
| <b>Existing 2023 Condition</b>   | NBLT       | A (7.4)          | 40               | A (7.9)          | 52               |
|                                  | EBLR       | A (7.4)          | 31               | A (7.9)          | 39               |
|                                  | SBTR       | A (7.2)          | 52               | A (7.3)          | 55               |
| <b>Background 2028 Condition</b> | NBLT       | A (7.5)          | 47               | A (7.9)          | 53               |
|                                  | EBLR       | A (7.5)          | 37               | A (8.0)          | 48               |
|                                  | SBTR       | A (7.3)          | 55               | A (7.4)          | 55               |
| <b>Buildout 2028 Condition</b>   | NBLT       | A (7.7)          | 46               | A (8.4)          | 56               |
|                                  | EBLR       | A (7.7)          | 37               | A (8.4)          | 44               |
|                                  | SBTR       | A (7.6)          | 57               | A (7.7)          | 62               |

Table 4: Red Lane & East Carrollton Avenue LOS & Queuing Analysis

### Mount Vernon Lane and East Carrollton Avenue

| CONDITION                        | LANE GROUP | AM PEAK HOUR     |                  | PM PEAK HOUR     |                  |
|----------------------------------|------------|------------------|------------------|------------------|------------------|
|                                  |            | LANE LOS (delay) | Max. Queue (ft.) | LANE LOS (delay) | Max. Queue (ft.) |
| <b>Existing 2023 Condition</b>   | NBLTR      | A (7.5)          | 34               | A (7.7)          | 34               |
|                                  | EBLTR      | A (7.5)          | 53               | A (7.8)          | 61               |
|                                  | WBLTR      | A (7.5)          | 55               | A (7.9)          | 68               |
|                                  | SBLTR      | A (7.0)          | 31               | A (7.4)          | 34               |
| <b>Background 2028 Condition</b> | NBLTR      | A (7.6)          | 43               | A (7.8)          | 32               |
|                                  | EBLTR      | A (7.5)          | 60               | A (7.9)          | 61               |
|                                  | WBLTR      | A (7.5)          | 52               | A (8.0)          | 70               |
|                                  | SBLTR      | A (7.1)          | 31               | A (7.4)          | 33               |
| <b>Buildout 2028 Condition</b>   | NBLTR      | A (7.8)          | 47               | A (8.1)          | 40               |
|                                  | EBLTR      | A (7.9)          | 62               | A (8.5)          | 66               |
|                                  | WBLTR      | A (7.9)          | 62               | A (8.4)          | 61               |
|                                  | SBLTR      | A (7.5)          | 45               | A (7.8)          | 44               |

Table 5: Mount Vernon Lane & East Carrollton Avenue LOS & Queuing Analysis

## North Broad Street and East Carrollton Avenue

| CONDITION                        | LANE GROUP | AM PEAK HOUR     |                  | PM PEAK HOUR     |                  |
|----------------------------------|------------|------------------|------------------|------------------|------------------|
|                                  |            | LANE LOS (delay) | Max. Queue (ft.) | LANE LOS (delay) | Max. Queue (ft.) |
| <b>Existing 2023 Condition</b>   | NBLTR      | B (10.3)         | 49               | B (12.1)         | 64               |
|                                  | EBL        | --               | 2                | A (7.5)          | 11               |
|                                  | WBL        | A (7.6)          | 22               | A (7.7)          | 27               |
|                                  | SBLTR      | A (8.7)          | 18               | B (10.3)         | 28               |
| <b>Background 2028 Condition</b> | NBLTR      | B (10.5)         | 46               | B (12.6)         | 77               |
|                                  | EBL        | --               | --               | A (7.5)          | 11               |
|                                  | WBL        | A (7.7)          | 15               | A (7.7)          | 23               |
|                                  | SBLTR      | A (8.7)          | 18               | B (10.5)         | 31               |
| <b>Buildout 2028 Condition</b>   | NBLTR      | B (11.6)         | 50               | B (14.8)         | 76               |
|                                  | EBL        | A (7.5)          | 12               | A (7.6)          | 41               |
|                                  | WBL        | A (7.8)          | 33               | A (7.8)          | 35               |
|                                  | SBLTR      | B (10.9)         | 34               | B (11.8)         | 47               |

Table 6: North Broad Street & East Carrollton Avenue LOS & Queuing Analysis

## **7. Turn Lane Warrants**

The analyses to determine turn lane requirements for the new development were completed by following the procedures and methodologies found in the *VDOT Road Design Manual, Volume I, Appendix F*. Turn lane warrants were analyzed based on the highest volumes for each roadway (Red Lane and East Carrollton Avenue) to show that the warrants are not met and will not be met for any of the intersections.

### ***Right-Turn Lane into Site from Red Lane***

#### **AM Peak Hour Analysis:**

- 22 Vehicles per Hour Turning Right into site from Red Lane
- Approach Volume =  $127 + 22 = 149$  VPH Red Lane
- Right-Turn Lane Requirement, as per *VDOT Road Design Manual, Appendix F*:  
**Radius Required** (please see Appendix D).

#### **PM Peak Hour Analysis:**

- 36 Vehicles per Hour Turning Right into site from Red Lane
- Approach Volume =  $133 + 36 = 169$  VPH Red Lane
- Right-Turn Lane Requirement, as per *VDOT Road Design Manual, Appendix F*:  
**Radius Required** (please see Appendix D).

### ***Left-Turn Lane into Site from Red Lane***

#### **AM Peak Hour Analysis:**

- 7 (9.7%) Vehicles per Hour Turning Left into site from Red Lane  
Posted Speed Limit = 25 mph
- Advancing Volume = 72 VPH
- Opposing Volume = 127 VPH
- Left-Turn Lane Requirement, as per *VDOT Road Design Manual, Appendix F*:  
**None Required** (please see Appendix D).

#### **PM Peak Hour Analysis:**

- 11 (6.8%) Vehicles per Hour Turning Left into site from Red Lane  
Posted Speed Limit = 25 mph
- Advancing Volume = 161 VPH
- Opposing Volume = 133 VPH
- Left-Turn Lane Requirement, as per *VDOT Road Design Manual, Appendix F*:  
**None Required** (please see Appendix D).

### ***Right-Turn Lane into Site from East Carrollton Avenue***

#### **AM Peak Hour Analysis:**

- 6 Vehicles per Hour Turning Right into site from East Carrollton Avenue
- Approach Volume = 122 VPH East Carrollton Avenue
- Right-Turn Lane Requirement, as per *VDOT Road Design Manual, Appendix F: Radius Required* (please see Appendix D).

#### **PM Peak Hour Analysis:**

- 9 Vehicles per Hour Turning Right into site from East Carrollton Avenue
- Approach Volume = 166 VPH East Carrollton Avenue
- Right-Turn Lane Requirement, as per *VDOT Road Design Manual, Appendix F: Radius Required* (please see Appendix D).

### ***Left-Turn Lane into Site from East Carrollton Avenue***

#### **AM Peak Hour Analysis:**

- 8 (8.4%) Vehicles per Hour Turning Left into site from East Carrollton Avenue  
Posted Speed Limit = 25 mph
- Advancing Volume = 95 VPH
- Opposing Volume = 122 VPH
- Left-Turn Lane Requirement, as per *VDOT Road Design Manual, Appendix F: None Required* (please see Appendix D).

#### **PM Peak Hour Analysis:**

- 14 (9.0%) Vehicles per Hour Turning Left into site from East Carrollton Avenue  
Posted Speed Limit = 25 mph
- Advancing Volume = 155 VPH
- Opposing Volume = 166 VPH
- Left-Turn Lane Requirement, as per *VDOT Road Design Manual, Appendix F: None Required* (please see Appendix D).

## **8. Conclusions**

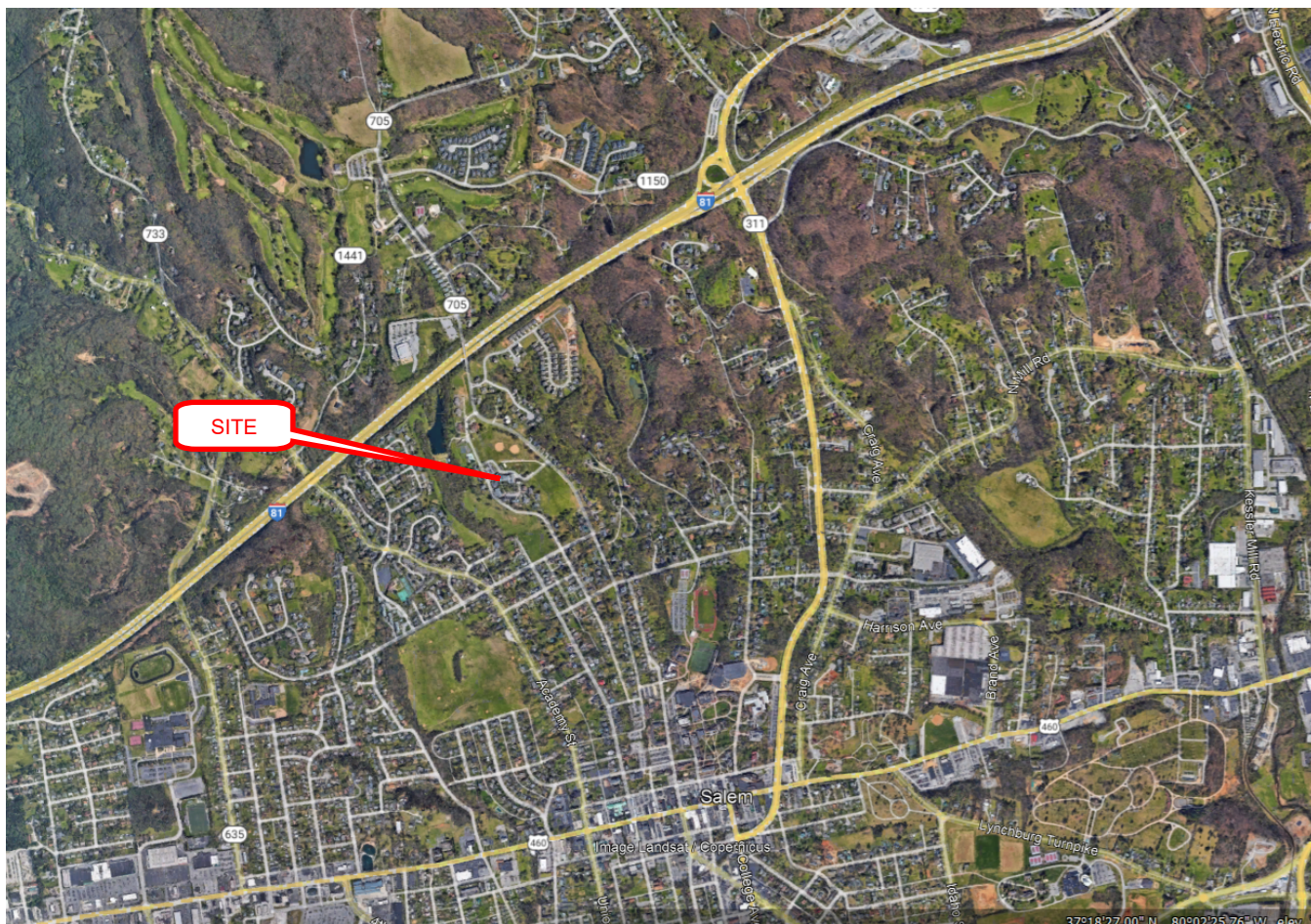
Based on the data collected, the assumptions made, and the projected site-generated traffic, the results of the analysis are outlined below.

- The proposed development will generate additional traffic to the existing road network.
- The proposed development results in very minimal increases in delay and queue lengths at the study intersections and all approaches function at the same level of service in the Existing, Background, and Buildout scenarios.
- No turn lanes or tapers are warranted by the proposed development.

# **Appendix A**

## **Vicinity Map**





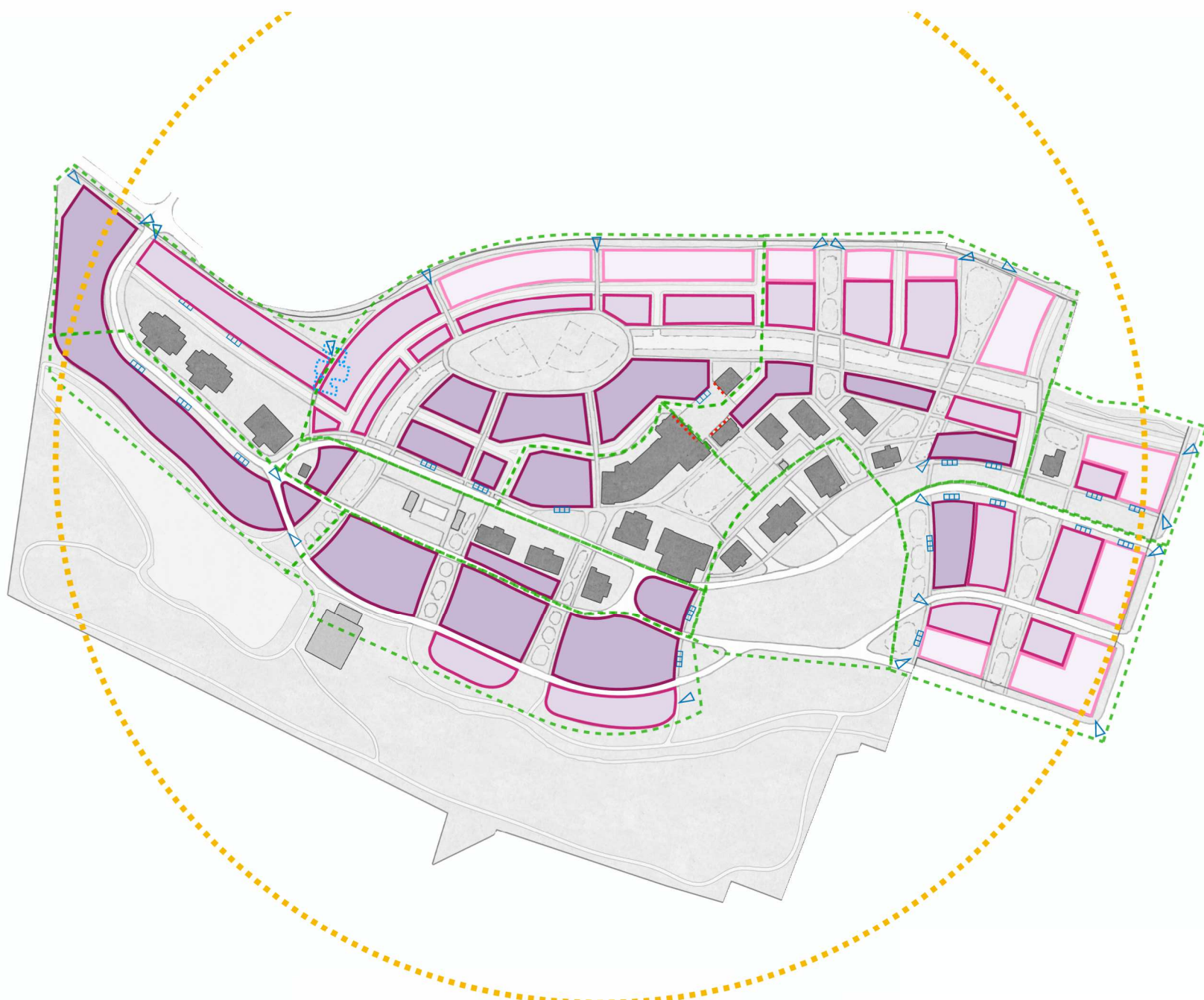
# **Appendix B**

## **P.U.D. Master Plan**



GENERAL NOTES:

- Building Types generally provide parking from rear alleys and lanes screened from frontages on lots.
- On-street parking shall be provided along all streets where practical.
- Each Block Group includes a minimum of three (3) building types.
- Each Block Group shall have 20% minimum of each of the building types used.
- A minimum of six (6) building types shall be used for the overall project.
- A maximum of five (5) of the same building types are allowed in a row.
- Commercial, Mixed-Use, & Live-Works are allowed in T-4 and T-5. See Uses Table.
- Land may be subdivided into separate ownership.



TRANSECT ZONES & BUILDING TYPES KEY  
(SEE SPECIFIC BUILDING TYPES FOR STANDARDS)

- E - ESTATE
- H - HOUSE / ADU
- C - COTTAGE / ADU
- PH - PAIR HOUSE / ADU
- T - TOWNHOUSE / ADU
- PC - POCKET / COTTAGE COURT
- TH-PU - TOWNHOUSE PARK-UNDER
- 3THE - 3-TOWNHOUSE ESTATE
- SF - STACKED FLAT
- LH - LOFT HOUSE
- MH - MEWS HOUSE
- TR - TREE HOUSE
- AH - MULTI-FAMILY HOUSE
- AB - MULTI-FAMILY BUILDING
- MXB - MIXED-USE BUILDING
- CV - CIVIC BUILDING SITE

TRANSECT ZONES  
w/ FRONTAGE LINES

- T5 - NEIGHBORHOOD CENTER
- T4 - NEIGHBORHOOD GENERAL
- T3 - NEIGHBORHOOD EDGE
- OPEN SPACE / NATURAL
- STRUCTURE TO BE REMOVED

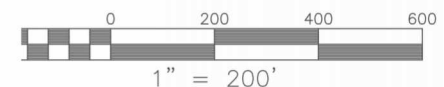
CIVIC SPACE RESERVES

- HISTORIC CORE BUILDINGS
- CIVIC BUILDINGS
- STREETS AND PARKING

REQUIREMENTS & DETAILS

- BLOCK GROUP
- RECOMMENDED GALLERY
- RECOMMENDED SHOPFRONT
- VISTA POINTS
- PEDESTRIAN SHED - 5 MINUTE WALK RADIUS

5.A land use plan designating specific use types for the site, both residential and non-residential use types, and establishing site development regulations, including setback, height, building coverage, lot coverage, and density requirements.



LAND USE PLAN

# **Appendix C**

## **Existing Traffic Data**

# TOTALS TURNING MOVEMENT COUNT - SUMMARY

Intersection of: North Broad Street  
and: Carrollton Avenue  
Location: Salem, Virginia

Counted by: VCU  
Date: October 03, 2023  
Weather: Sunny/Warm  
Entered by: SN

Tuesday  
Star Rating: 4



| TIME        | TRAFFIC FROM NORTH<br>on: North Broad Street |      |      |      |       | TRAFFIC FROM SOUTH<br>on: North Broad Street |      |      |      |       | TRAFFIC FROM EAST<br>on: Carrollton Avenue |      |      |      |       | TRAFFIC FROM WEST<br>on: Carrollton Avenue |      |      |      |       | TOTAL<br>N + S<br>+<br>E + W |
|-------------|----------------------------------------------|------|------|------|-------|----------------------------------------------|------|------|------|-------|--------------------------------------------|------|------|------|-------|--------------------------------------------|------|------|------|-------|------------------------------|
|             | RIGHT                                        | THRU | LEFT | U-TN | TOTAL | RIGHT                                        | THRU | LEFT | U-TN | TOTAL | RIGHT                                      | THRU | LEFT | U-TN | TOTAL | RIGHT                                      | THRU | LEFT | U-TN | TOTAL |                              |
| AM          |                                              |      |      |      |       |                                              |      |      |      |       |                                            |      |      |      |       |                                            |      |      |      |       |                              |
| 7:00 - 7:15 | 1                                            | 2    | 0    | 0    | 3     | 0                                            | 0    | 3    | 0    | 3     | 0                                          | 11   | 2    | 0    | 13    | 20                                         | 5    | 0    | 0    | 25    | 44                           |
| 7:15 - 7:30 | 0                                            | 0    | 0    | 0    | 0     | 0                                            | 0    | 8    | 0    | 8     | 0                                          | 13   | 2    | 0    | 15    | 21                                         | 10   | 0    | 0    | 31    | 54                           |
| 7:30 - 7:45 | 0                                            | 0    | 0    | 0    | 0     | 1                                            | 0    | 4    | 0    | 5     | 1                                          | 18   | 2    | 0    | 21    | 50                                         | 13   | 0    | 0    | 63    | 89                           |
| 7:45 - 8:00 | 0                                            | 0    | 0    | 0    | 0     | 1                                            | 0    | 7    | 0    | 8     | 0                                          | 15   | 2    | 0    | 17    | 32                                         | 20   | 0    | 0    | 52    | 77                           |
| 8:00 - 8:15 | 0                                            | 0    | 0    | 0    | 0     | 0                                            | 0    | 13   | 0    | 13    | 0                                          | 25   | 0    | 0    | 25    | 15                                         | 18   | 0    | 0    | 33    | 71                           |
| 8:15 - 8:30 | 1                                            | 0    | 0    | 0    | 1     | 1                                            | 0    | 9    | 0    | 10    | 0                                          | 16   | 0    | 0    | 16    | 19                                         | 8    | 0    | 0    | 27    | 54                           |
| 8:30 - 8:45 | 0                                            | 1    | 0    | 0    | 1     | 1                                            | 0    | 7    | 0    | 8     | 0                                          | 7    | 0    | 0    | 7     | 25                                         | 11   | 0    | 0    | 36    | 52                           |
| 8:45 - 9:00 | 1                                            | 0    | 0    | 0    | 1     | 2                                            | 3    | 5    | 0    | 10    | 0                                          | 13   | 0    | 0    | 13    | 16                                         | 9    | 0    | 0    | 25    | 49                           |
| 2 Hr Totals | 3                                            | 3    | 0    | 0    | 6     | 6                                            | 3    | 56   | 0    | 65    | 1                                          | 118  | 8    | 0    | 127   | 198                                        | 94   | 0    | 0    | 292   | 490                          |
| 1 Hr Totals |                                              |      |      |      |       |                                              |      |      |      |       |                                            |      |      |      |       |                                            |      |      |      |       |                              |
| 7:00 - 8:00 | 1                                            | 2    | 0    | 0    | 3     | 2                                            | 0    | 22   | 0    | 24    | 1                                          | 57   | 8    | 0    | 66    | 123                                        | 48   | 0    | 0    | 171   | 264                          |
| 7:15 - 8:15 | 0                                            | 0    | 0    | 0    | 0     | 2                                            | 0    | 32   | 0    | 34    | 1                                          | 71   | 6    | 0    | 78    | 118                                        | 61   | 0    | 0    | 179   | 291                          |
| 7:30 - 8:30 | 1                                            | 0    | 0    | 0    | 1     | 3                                            | 0    | 33   | 0    | 36    | 1                                          | 74   | 4    | 0    | 79    | 116                                        | 59   | 0    | 0    | 175   | 291                          |
| 7:45 - 8:45 | 1                                            | 1    | 0    | 0    | 2     | 3                                            | 0    | 36   | 0    | 39    | 0                                          | 63   | 2    | 0    | 65    | 91                                         | 57   | 0    | 0    | 148   | 254                          |
| 8:00 - 9:00 | 2                                            | 1    | 0    | 0    | 3     | 4                                            | 3    | 34   | 0    | 41    | 0                                          | 61   | 0    | 0    | 61    | 75                                         | 46   | 0    | 0    | 121   | 226                          |
| PEAK HOUR   |                                              |      |      |      |       |                                              |      |      |      |       |                                            |      |      |      |       |                                            |      |      |      |       |                              |
| 7:30 - 8:30 | 1                                            | 0    | 0    | 0    | 1     | 3                                            | 0    | 33   | 0    | 36    | 1                                          | 74   | 4    | 0    | 79    | 116                                        | 59   | 0    | 0    | 175   | 291                          |
| PM          |                                              |      |      |      |       |                                              |      |      |      |       |                                            |      |      |      |       |                                            |      |      |      |       |                              |
| 4:00 - 4:15 | 0                                            | 1    | 0    | 0    | 1     | 2                                            | 0    | 8    | 0    | 10    | 0                                          | 24   | 0    | 0    | 24    | 19                                         | 17   | 0    | 0    | 36    | 71                           |
| 4:15 - 4:30 | 1                                            | 0    | 0    | 0    | 1     | 0                                            | 0    | 20   | 0    | 20    | 0                                          | 20   | 1    | 0    | 21    | 18                                         | 19   | 0    | 0    | 37    | 79                           |
| 4:30 - 4:45 | 0                                            | 0    | 0    | 0    | 0     | 0                                            | 1    | 12   | 0    | 13    | 0                                          | 34   | 1    | 0    | 35    | 15                                         | 20   | 0    | 0    | 35    | 83                           |
| 4:45 - 5:00 | 0                                            | 1    | 0    | 0    | 1     | 0                                            | 0    | 18   | 0    | 18    | 0                                          | 28   | 3    | 0    | 31    | 12                                         | 18   | 1    | 0    | 31    | 81                           |
| 5:00 - 5:15 | 1                                            | 1    | 0    | 0    | 2     | 2                                            | 0    | 25   | 0    | 27    | 0                                          | 35   | 0    | 0    | 35    | 19                                         | 25   | 1    | 0    | 45    | 109                          |
| 5:15 - 5:30 | 0                                            | 0    | 0    | 0    | 0     | 2                                            | 0    | 23   | 0    | 25    | 0                                          | 36   | 4    | 0    | 40    | 32                                         | 26   | 1    | 0    | 59    | 124                          |
| 5:30 - 5:45 | 1                                            | 1    | 0    | 0    | 2     | 0                                            | 0    | 16   | 0    | 16    | 1                                          | 20   | 1    | 0    | 22    | 17                                         | 23   | 0    | 0    | 40    | 80                           |
| 5:45 - 6:00 | 0                                            | 0    | 0    | 0    | 0     | 2                                            | 0    | 20   | 0    | 22    | 0                                          | 24   | 2    | 0    | 26    | 19                                         | 25   | 1    | 0    | 45    | 93                           |
| 2 Hr Totals | 3                                            | 4    | 0    | 0    | 7     | 8                                            | 1    | 142  | 0    | 151   | 1                                          | 221  | 12   | 0    | 234   | 151                                        | 173  | 4    | 0    | 328   | 720                          |
| 1 Hr Totals |                                              |      |      |      |       |                                              |      |      |      |       |                                            |      |      |      |       |                                            |      |      |      |       |                              |
| 4:00 - 5:00 | 1                                            | 2    | 0    | 0    | 3     | 2                                            | 1    | 58   | 0    | 61    | 0                                          | 106  | 5    | 0    | 111   | 64                                         | 74   | 1    | 0    | 139   | 314                          |
| 4:15 - 5:15 | 2                                            | 2    | 0    | 0    | 4     | 2                                            | 1    | 75   | 0    | 78    | 0                                          | 117  | 5    | 0    | 122   | 64                                         | 82   | 2    | 0    | 148   | 352                          |
| 4:30 - 5:30 | 1                                            | 2    | 0    | 0    | 3     | 4                                            | 1    | 78   | 0    | 83    | 0                                          | 133  | 8    | 0    | 141   | 78                                         | 89   | 3    | 0    | 170   | 397                          |
| 4:45 - 5:45 | 2                                            | 3    | 0    | 0    | 5     | 4                                            | 0    | 82   | 0    | 86    | 1                                          | 119  | 8    | 0    | 128   | 80                                         | 92   | 3    | 0    | 175   | 394                          |
| 5:00 - 6:00 | 2                                            | 2    | 0    | 0    | 4     | 6                                            | 0    | 84   | 0    | 90    | 1                                          | 115  | 7    | 0    | 123   | 87                                         | 99   | 3    | 0    | 189   | 406                          |
| PEAK HOUR   |                                              |      |      |      |       |                                              |      |      |      |       |                                            |      |      |      |       |                                            |      |      |      |       |                              |
| 5:00 - 6:00 | 2                                            | 2    | 0    | 0    | 4     | 6                                            | 0    | 84   | 0    | 90    | 1                                          | 115  | 7    | 0    | 123   | 87                                         | 99   | 3    | 0    | 189   | 406                          |

# TOTALS TURNING MOVEMENT COUNT - SUMMARY

Intersection of: Red Lane  
and: Carrollton Avenue  
Location: Salem, Virginia

Counted by: VCU  
Date: October 03, 2023  
Weather: Sunny/Warm  
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Tuesday  
Star Rating: 4

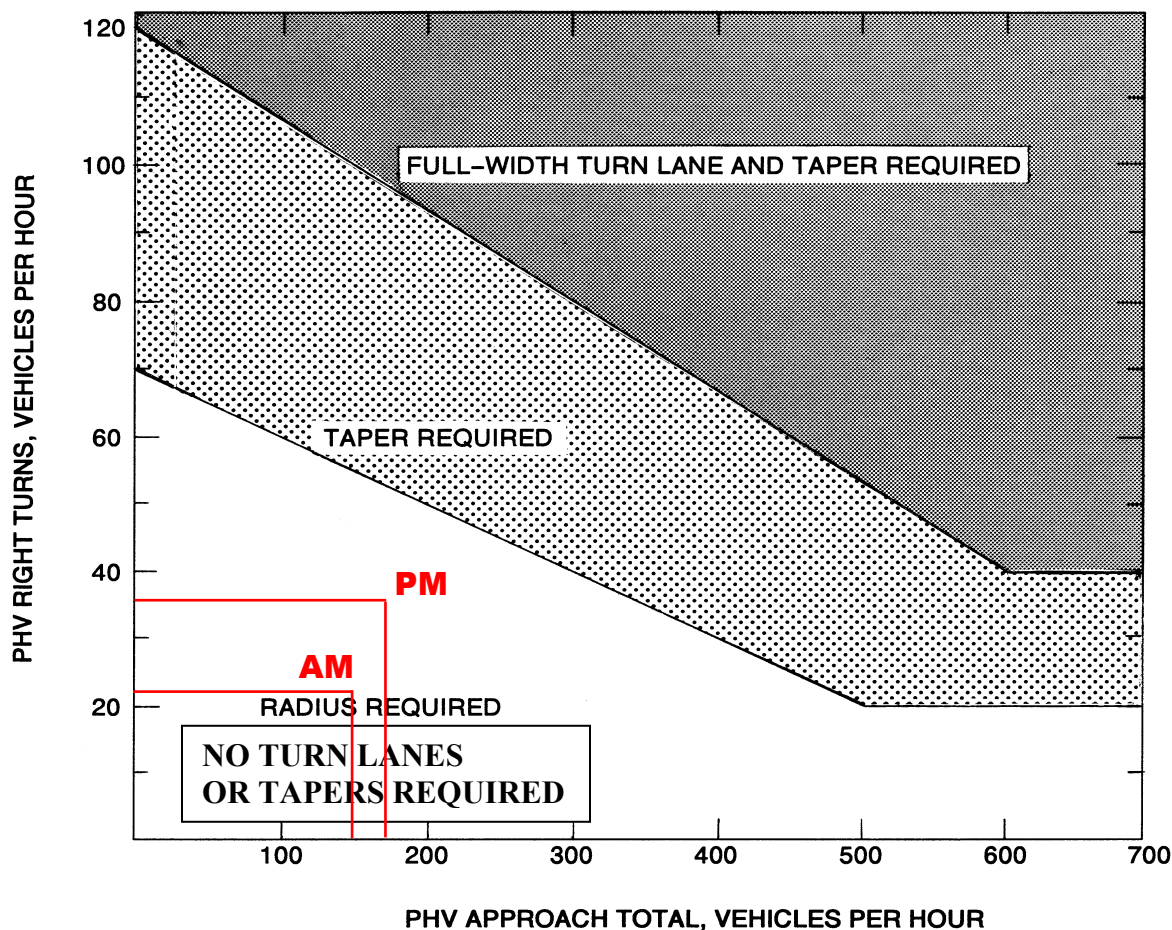


| TIME        | TRAFFIC FROM NORTH<br>on: Red Lane |      |      |      |       | TRAFFIC FROM SOUTH<br>on: Red Lane |      |      |      |       | TRAFFIC FROM EAST<br>on: |      |      |      |       | TRAFFIC FROM WEST<br>on: Carrollton Avenue |      |      |      |       | TOTAL<br>N + S<br>+<br>E + W |
|-------------|------------------------------------|------|------|------|-------|------------------------------------|------|------|------|-------|--------------------------|------|------|------|-------|--------------------------------------------|------|------|------|-------|------------------------------|
|             | RIGHT                              | THRU | LEFT | U-TN | TOTAL | RIGHT                              | THRU | LEFT | U-TN | TOTAL | RIGHT                    | THRU | LEFT | U-TN | TOTAL | RIGHT                                      | THRU | LEFT | U-TN | TOTAL |                              |
| AM          |                                    |      |      |      |       |                                    |      |      |      |       |                          |      |      |      |       |                                            |      |      |      |       |                              |
| 7:00 - 7:15 | 12                                 | 6    | 0    | 0    | 18    | 0                                  | 3    | 2    | 0    | 5     | 0                        | 0    | 0    | 0    | 0     | 3                                          | 0    | 2    | 0    | 5     | 28                           |
| 7:15 - 7:30 | 9                                  | 7    | 0    | 0    | 16    | 0                                  | 1    | 4    | 0    | 5     | 0                        | 0    | 0    | 0    | 0     | 2                                          | 0    | 9    | 0    | 11    | 32                           |
| 7:30 - 7:45 | 10                                 | 18   | 0    | 0    | 28    | 0                                  | 3    | 6    | 0    | 9     | 0                        | 0    | 0    | 0    | 0     | 3                                          | 0    | 8    | 0    | 11    | 48                           |
| 7:45 - 8:00 | 13                                 | 9    | 0    | 0    | 22    | 0                                  | 4    | 3    | 0    | 7     | 0                        | 0    | 0    | 0    | 0     | 6                                          | 0    | 7    | 0    | 13    | 42                           |
| 8:00 - 8:15 | 14                                 | 9    | 0    | 0    | 23    | 0                                  | 6    | 6    | 0    | 12    | 0                        | 0    | 0    | 0    | 0     | 4                                          | 0    | 13   | 0    | 17    | 52                           |
| 8:15 - 8:30 | 10                                 | 11   | 0    | 0    | 21    | 0                                  | 6    | 4    | 0    | 10    | 0                        | 0    | 0    | 0    | 0     | 2                                          | 0    | 3    | 0    | 5     | 36                           |
| 8:30 - 8:45 | 5                                  | 2    | 0    | 0    | 7     | 0                                  | 8    | 1    | 0    | 9     | 0                        | 0    | 0    | 0    | 0     | 3                                          | 0    | 9    | 0    | 12    | 28                           |
| 8:45 - 9:00 | 10                                 | 3    | 0    | 0    | 13    | 0                                  | 6    | 2    | 0    | 8     | 0                        | 0    | 0    | 0    | 0     | 2                                          | 0    | 10   | 0    | 12    | 33                           |
| 2 Hr Totals | 83                                 | 65   | 0    | 0    | 148   | 0                                  | 37   | 28   | 0    | 65    | 0                        | 0    | 0    | 0    | 0     | 25                                         | 0    | 61   | 0    | 86    | 299                          |
| 1 Hr Totals |                                    |      |      |      |       |                                    |      |      |      |       |                          |      |      |      |       |                                            |      |      |      |       |                              |
| 7:00 - 8:00 | 44                                 | 40   | 0    | 0    | 84    | 0                                  | 11   | 15   | 0    | 26    | 0                        | 0    | 0    | 0    | 0     | 14                                         | 0    | 26   | 0    | 40    | 150                          |
| 7:15 - 8:15 | 46                                 | 43   | 0    | 0    | 89    | 0                                  | 14   | 19   | 0    | 33    | 0                        | 0    | 0    | 0    | 0     | 15                                         | 0    | 37   | 0    | 52    | 174                          |
| 7:30 - 8:30 | 47                                 | 47   | 0    | 0    | 94    | 0                                  | 19   | 19   | 0    | 38    | 0                        | 0    | 0    | 0    | 0     | 15                                         | 0    | 31   | 0    | 46    | 178                          |
| 7:45 - 8:45 | 42                                 | 31   | 0    | 0    | 73    | 0                                  | 24   | 14   | 0    | 38    | 0                        | 0    | 0    | 0    | 0     | 15                                         | 0    | 32   | 0    | 47    | 158                          |
| 8:00 - 9:00 | 39                                 | 25   | 0    | 0    | 64    | 0                                  | 26   | 13   | 0    | 39    | 0                        | 0    | 0    | 0    | 0     | 11                                         | 0    | 35   | 0    | 46    | 149                          |
| PEAK HOUR   |                                    |      |      |      |       |                                    |      |      |      |       |                          |      |      |      |       |                                            |      |      |      |       |                              |
| 7:30 - 8:30 | 47                                 | 47   | 0    | 0    | 94    | 0                                  | 19   | 19   | 0    | 38    | 0                        | 0    | 0    | 0    | 0     | 15                                         | 0    | 31   | 0    | 46    | 178                          |
| PM          |                                    |      |      |      |       |                                    |      |      |      |       |                          |      |      |      |       |                                            |      |      |      |       |                              |
| 4:00 - 4:15 | 18                                 | 12   | 0    | 0    | 30    | 0                                  | 13   | 5    | 0    | 18    | 0                        | 0    | 0    | 0    | 0     | 7                                          | 0    | 13   | 0    | 20    | 68                           |
| 4:15 - 4:30 | 16                                 | 2    | 0    | 0    | 18    | 0                                  | 9    | 1    | 0    | 10    | 0                        | 0    | 0    | 0    | 0     | 5                                          | 0    | 15   | 0    | 20    | 48                           |
| 4:30 - 4:45 | 21                                 | 7    | 0    | 0    | 28    | 0                                  | 12   | 7    | 0    | 19    | 0                        | 0    | 0    | 0    | 0     | 5                                          | 0    | 18   | 0    | 23    | 70                           |
| 4:45 - 5:00 | 21                                 | 10   | 0    | 0    | 31    | 0                                  | 12   | 4    | 0    | 16    | 0                        | 0    | 0    | 0    | 0     | 3                                          | 0    | 15   | 0    | 18    | 65                           |
| 5:00 - 5:15 | 12                                 | 8    | 0    | 0    | 20    | 0                                  | 17   | 11   | 1    | 29    | 0                        | 0    | 0    | 0    | 0     | 7                                          | 0    | 18   | 0    | 25    | 74                           |
| 5:15 - 5:30 | 19                                 | 6    | 0    | 0    | 25    | 0                                  | 12   | 13   | 0    | 25    | 0                        | 0    | 0    | 0    | 0     | 7                                          | 0    | 20   | 0    | 27    | 77                           |
| 5:30 - 5:45 | 13                                 | 7    | 0    | 0    | 20    | 0                                  | 10   | 3    | 0    | 13    | 0                        | 0    | 0    | 0    | 0     | 2                                          | 0    | 14   | 0    | 16    | 49                           |
| 5:45 - 6:00 | 19                                 | 9    | 0    | 0    | 28    | 0                                  | 7    | 4    | 0    | 11    | 0                        | 0    | 0    | 0    | 0     | 7                                          | 0    | 13   | 0    | 20    | 59                           |
| 2 Hr Totals | 139                                | 61   | 0    | 0    | 200   | 0                                  | 92   | 48   | 1    | 141   | 0                        | 0    | 0    | 0    | 0     | 43                                         | 0    | 126  | 0    | 169   | 510                          |
| 1 Hr Totals |                                    |      |      |      |       |                                    |      |      |      |       |                          |      |      |      |       |                                            |      |      |      |       |                              |
| 4:00 - 5:00 | 76                                 | 31   | 0    | 0    | 107   | 0                                  | 46   | 17   | 0    | 63    | 0                        | 0    | 0    | 0    | 0     | 20                                         | 0    | 61   | 0    | 81    | 251                          |
| 4:15 - 5:15 | 70                                 | 27   | 0    | 0    | 97    | 0                                  | 50   | 23   | 1    | 74    | 0                        | 0    | 0    | 0    | 0     | 20                                         | 0    | 66   | 0    | 86    | 257                          |
| 4:30 - 5:30 | 73                                 | 31   | 0    | 0    | 104   | 0                                  | 53   | 35   | 1    | 89    | 0                        | 0    | 0    | 0    | 0     | 22                                         | 0    | 71   | 0    | 93    | 286                          |
| 4:45 - 5:45 | 65                                 | 31   | 0    | 0    | 96    | 0                                  | 51   | 31   | 1    | 83    | 0                        | 0    | 0    | 0    | 0     | 19                                         | 0    | 67   | 0    | 86    | 265                          |
| 5:00 - 6:00 | 63                                 | 30   | 0    | 0    | 93    | 0                                  | 46   | 31   | 1    | 78    | 0                        | 0    | 0    | 0    | 0     | 23                                         | 0    | 65   | 0    | 88    | 259                          |
| PEAK HOUR   |                                    |      |      |      |       |                                    |      |      |      |       |                          |      |      |      |       |                                            |      |      |      |       |                              |
| 4:30 - 5:30 | 73                                 | 31   | 0    | 0    | 104   | 0                                  | 53   | 35   | 1    | 89    | 0                        | 0    | 0    | 0    | 0     | 22                                         | 0    | 71   | 0    | 93    | 286                          |

# **Appendix D**

## **VDOT Turn Lane Worksheets**



**RED LANE RIGHT TURN WARRANT****FIGURE 3-26 WARRANTS FOR RIGHT TURN TREATMENT (2-LANE HIGHWAY)**

Appropriate Radius required at all Intersections and Entrances (Commercial or Private).

**LEGEND**

**PHV** - Peak Hour Volume (also Design Hourly Volume equivalent)

**Adjustment for Right Turns**

For posted speeds at or under 45 mph, PHV right turns > 40, and PHV total < 300.

Adjusted right turns = PHV Right Turns - 20

If PHV is not known use formula:  $PHV = ADT \times K \times D$

K = the percent of AADT occurring in the peak hour

D = the percent of traffic in the peak direction of flow

Note: An average of 11% for K x D will suffice.

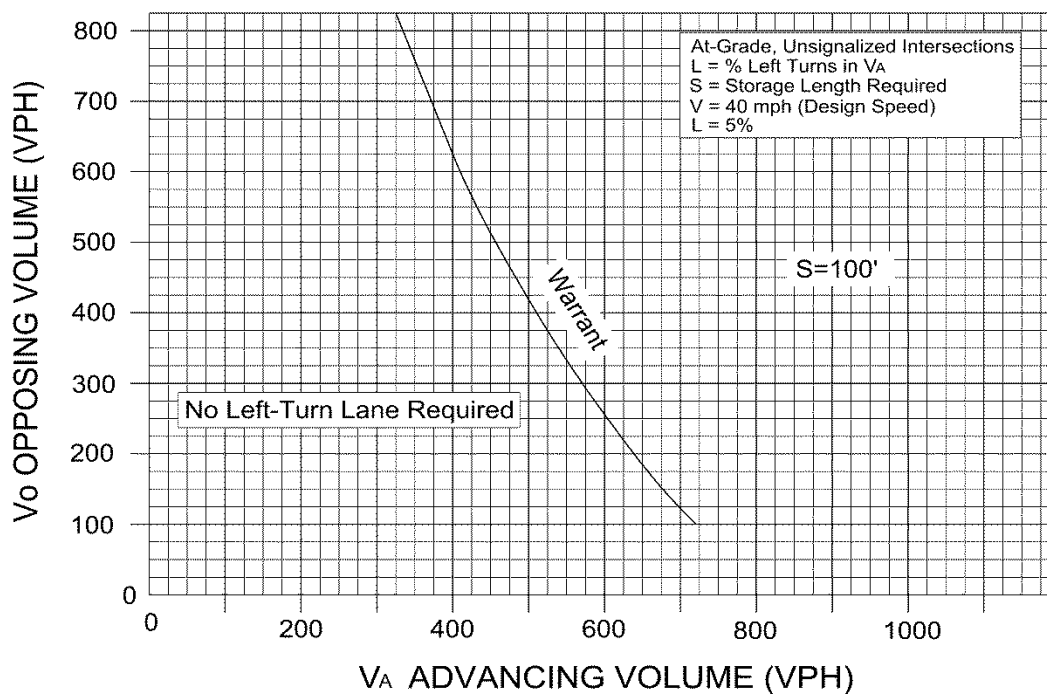
When right turn facilities are warranted, see [Figure 3-1](#) for design criteria.\*

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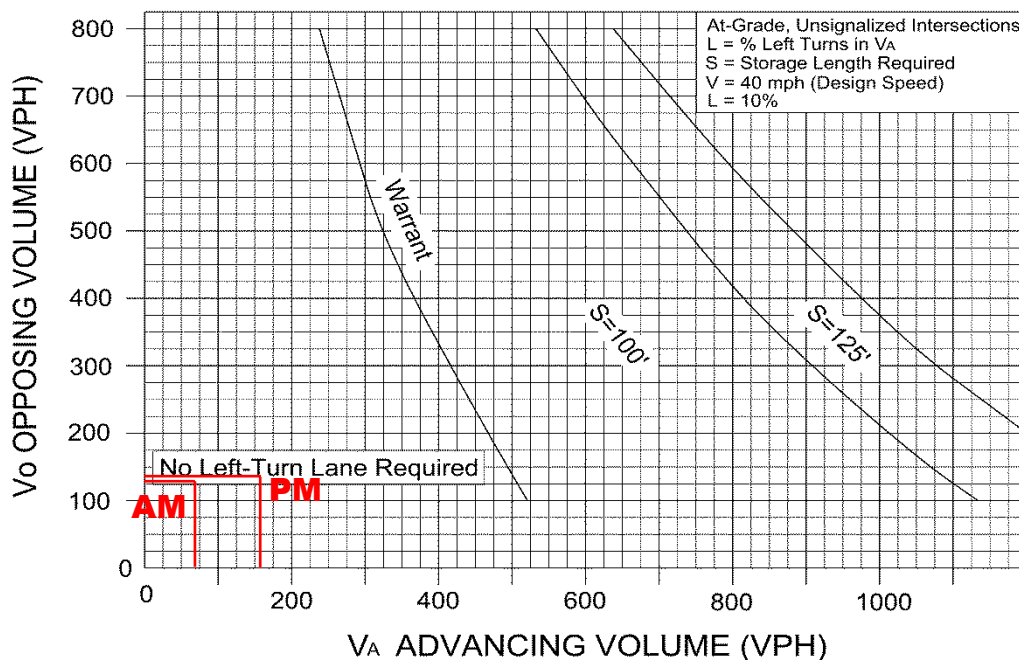


## RED LANE LEFT TURN WARRANT

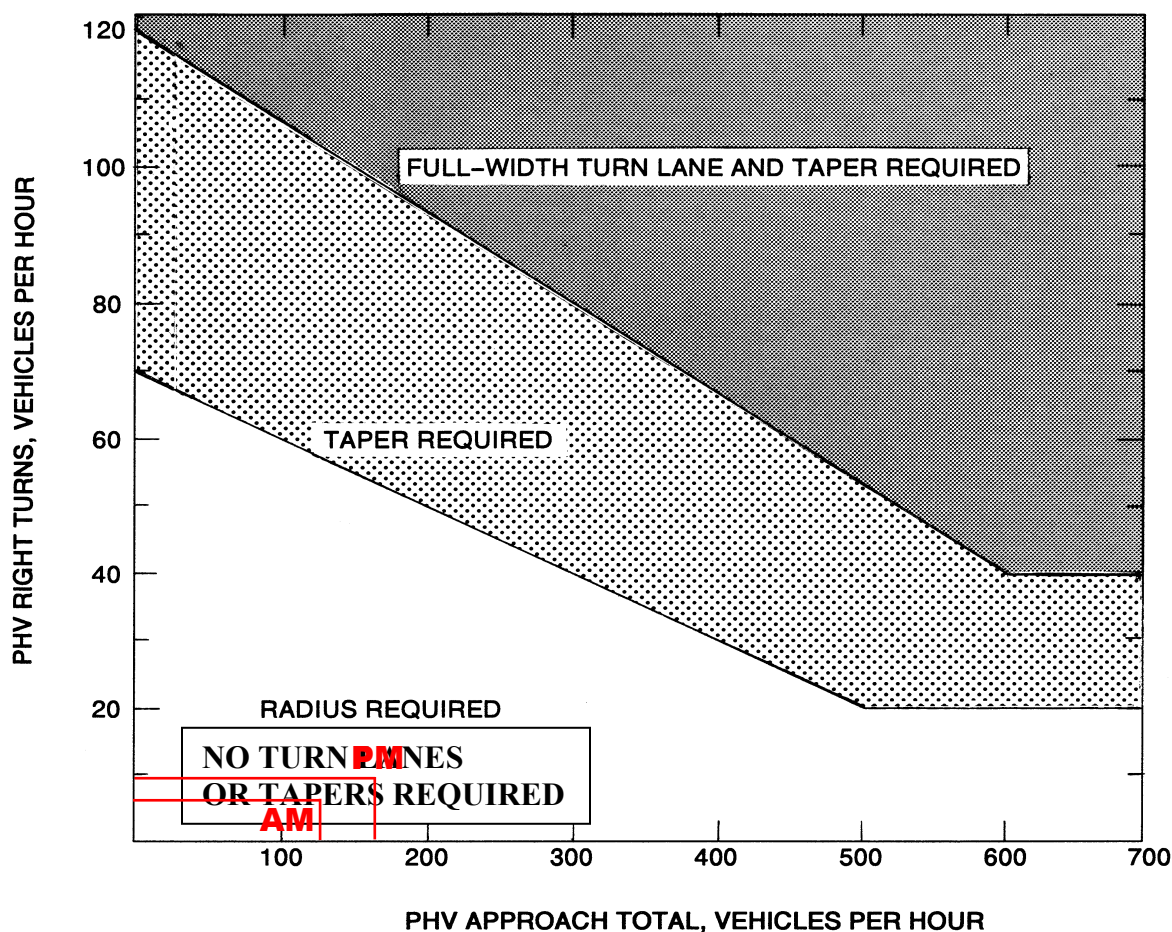
### WARRANT FOR LEFT-TURN STORAGE LANES ON TWO-LANE HIGHWAY



**FIGURE 3-4 WARRANT FOR LEFT TURN STORAGE LANES ON TWO LANE HIGHWAY**



**FIGURE 3-5 WARRANT FOR LEFT TURN STORAGE LANES ON TWO LANE HIGHWAY**

**EAST CARROLLTON AVENUE RIGHT TURN WARRANT****FIGURE 3-26 WARRANTS FOR RIGHT TURN TREATMENT (2-LANE HIGHWAY)**

Appropriate Radius required at all Intersections and Entrances (Commercial or Private).

**LEGEND**

**PHV** - Peak Hour Volume (also Design Hourly Volume equivalent)

**Adjustment for Right Turns**

For posted speeds at or under 45 mph, PHV right turns > 40, and PHV total < 300.

Adjusted right turns = PHV Right Turns - 20

If PHV is not known use formula:  $PHV = ADT \times K \times D$

K = the percent of AADT occurring in the peak hour

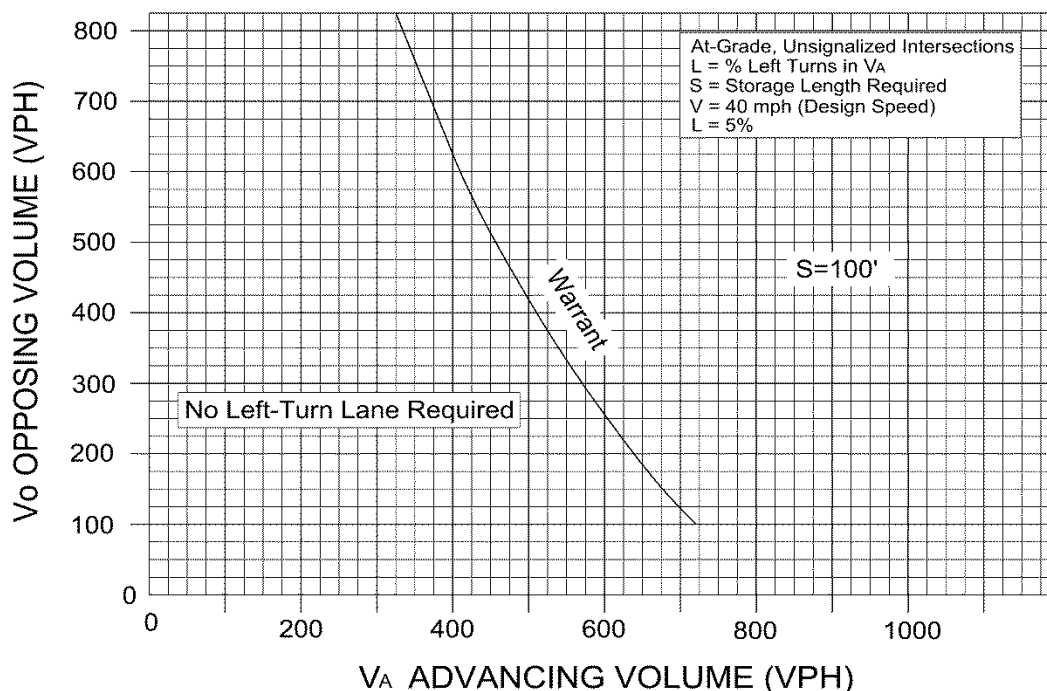
D = the percent of traffic in the peak direction of flow

Note: An average of 11% for K x D will suffice.

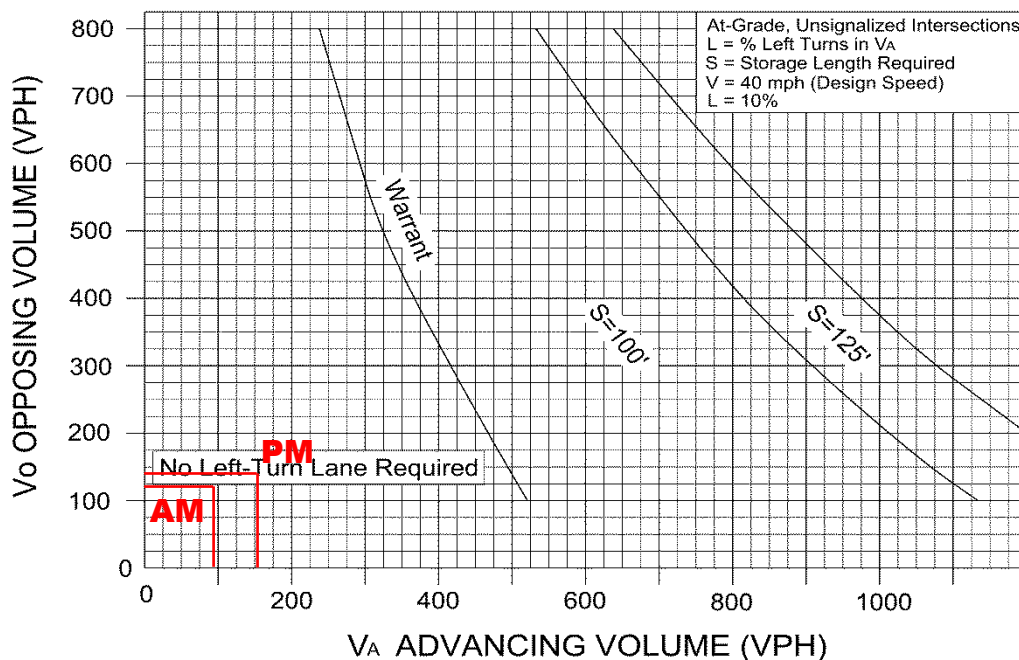
When right turn facilities are warranted, see [Figure 3-1](#) for design criteria.\*

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# **EAST CARROLLTON AVENUE LEFT TURN WARRANT** **WARRANT FOR LEFT-TURN STORAGE LANES ON TWO-LANE HIGHWAY**



**FIGURE 3-4 WARRANT FOR LEFT TURN STORAGE LANES ON TWO LANE HIGHWAY**



**FIGURE 3-5 WARRANT FOR LEFT TURN STORAGE LANES ON TWO LANE HIGHWAY**

# **Appendix E**

## **Synchro 11 Intersection Analysis Data**

| Intersection              |     |
|---------------------------|-----|
| Intersection Delay, s/veh | 7.3 |
| Intersection LOS          | A   |

| Movement            | EBL                                                                               | EBR  | NBL  | NBT                                                                               | SBT                                                                               | SBR  |
|---------------------|-----------------------------------------------------------------------------------|------|------|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|------|
| Lane Configurations |  |      |      |  |  |      |
| Traffic Vol, veh/h  | 31                                                                                | 15   | 19   | 19                                                                                | 47                                                                                | 47   |
| Future Vol, veh/h   | 31                                                                                | 15   | 19   | 19                                                                                | 47                                                                                | 47   |
| Peak Hour Factor    | 0.86                                                                              | 0.86 | 0.86 | 0.86                                                                              | 0.86                                                                              | 0.86 |
| Heavy Vehicles, %   | 0                                                                                 | 0    | 0    | 0                                                                                 | 0                                                                                 | 0    |
| Mvmt Flow           | 36                                                                                | 17   | 22   | 22                                                                                | 55                                                                                | 55   |
| Number of Lanes     | 1                                                                                 | 0    | 0    | 1                                                                                 | 1                                                                                 | 0    |

| Approach                   | EB  | NB  | SB  |
|----------------------------|-----|-----|-----|
| Opposing Approach          |     | SB  | NB  |
| Opposing Lanes             | 0   | 1   | 1   |
| Conflicting Approach Left  | SB  | EB  |     |
| Conflicting Lanes Left     | 1   | 1   | 0   |
| Conflicting Approach Right | NB  |     | EB  |
| Conflicting Lanes Right    | 1   | 0   | 1   |
| HCM Control Delay          | 7.4 | 7.4 | 7.2 |
| HCM LOS                    | A   | A   | A   |

| Lane                   | NBLn1 | EBLn1 | SBLn1 |
|------------------------|-------|-------|-------|
| Vol Left, %            | 50%   | 67%   | 0%    |
| Vol Thru, %            | 50%   | 0%    | 50%   |
| Vol Right, %           | 0%    | 33%   | 50%   |
| Sign Control           | Stop  | Stop  | Stop  |
| Traffic Vol by Lane    | 38    | 46    | 94    |
| LT Vol                 | 19    | 31    | 0     |
| Through Vol            | 19    | 0     | 47    |
| RT Vol                 | 0     | 15    | 47    |
| Lane Flow Rate         | 44    | 53    | 109   |
| Geometry Grp           | 1     | 1     | 1     |
| Degree of Util (X)     | 0.051 | 0.061 | 0.113 |
| Departure Headway (Hd) | 4.178 | 4.102 | 3.728 |
| Convergence, Y/N       | Yes   | Yes   | Yes   |
| Cap                    | 854   | 867   | 959   |
| Service Time           | 2.218 | 2.155 | 1.764 |
| HCM Lane V/C Ratio     | 0.052 | 0.061 | 0.114 |
| HCM Control Delay      | 7.4   | 7.4   | 7.2   |
| HCM Lane LOS           | A     | A     | A     |
| HCM 95th-tile Q        | 0.2   | 0.2   | 0.4   |

| Intersection              |     |  |  |  |  |  |  |  |  |  |  |  |
|---------------------------|-----|--|--|--|--|--|--|--|--|--|--|--|
| Intersection Delay, s/veh | 7.5 |  |  |  |  |  |  |  |  |  |  |  |
| Intersection LOS          | A   |  |  |  |  |  |  |  |  |  |  |  |

| Movement            | EBL  | EBT  | EBR  | WBL  | WBT  | WBR  | NBL  | NBT  | NBR  | SBL  | SBT  | SBR  |
|---------------------|------|------|------|------|------|------|------|------|------|------|------|------|
| Lane Configurations |      | ↕    |      |      | ↕    |      |      | ↕    |      |      | ↕    |      |
| Traffic Vol, veh/h  | 12   | 43   | 7    | 0    | 59   | 7    | 15   | 13   | 3    | 0    | 4    | 5    |
| Future Vol, veh/h   | 12   | 43   | 7    | 0    | 59   | 7    | 15   | 13   | 3    | 0    | 4    | 5    |
| Peak Hour Factor    | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 |
| Heavy Vehicles, %   | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    |
| Mvmt Flow           | 15   | 52   | 9    | 0    | 72   | 9    | 18   | 16   | 4    | 0    | 5    | 6    |
| Number of Lanes     | 0    | 1    | 0    | 0    | 1    | 0    | 0    | 1    | 0    | 0    | 1    | 0    |

| Approach                   | EB  | WB  | NB  | SB |
|----------------------------|-----|-----|-----|----|
| Opposing Approach          | WB  | EB  | SB  | NB |
| Opposing Lanes             | 1   | 1   | 1   | 1  |
| Conflicting Approach Left  | SB  | NB  | EB  | WB |
| Conflicting Lanes Left     | 1   | 1   | 1   | 1  |
| Conflicting Approach Right | NB  | SB  | WB  | EB |
| Conflicting Lanes Right    | 1   | 1   | 1   | 1  |
| HCM Control Delay          | 7.5 | 7.5 | 7.5 | 7  |
| HCM LOS                    | A   | A   | A   | A  |

| Lane                   | NBLn1 | EBLn1 | WBLn1 | SBLn1 |
|------------------------|-------|-------|-------|-------|
| Vol Left, %            | 48%   | 19%   | 0%    | 0%    |
| Vol Thru, %            | 42%   | 69%   | 89%   | 44%   |
| Vol Right, %           | 10%   | 11%   | 11%   | 56%   |
| Sign Control           | Stop  | Stop  | Stop  | Stop  |
| Traffic Vol by Lane    | 31    | 62    | 66    | 9     |
| LT Vol                 | 15    | 12    | 0     | 0     |
| Through Vol            | 13    | 43    | 59    | 4     |
| RT Vol                 | 3     | 7     | 7     | 5     |
| Lane Flow Rate         | 38    | 76    | 80    | 11    |
| Geometry Grp           | 1     | 1     | 1     | 1     |
| Degree of Util (X)     | 0.045 | 0.085 | 0.09  | 0.012 |
| Departure Headway (Hd) | 4.251 | 4.052 | 4.013 | 3.899 |
| Convergence, Y/N       | Yes   | Yes   | Yes   | Yes   |
| Cap                    | 834   | 880   | 889   | 905   |
| Service Time           | 2.322 | 2.094 | 2.055 | 1.979 |
| HCM Lane V/C Ratio     | 0.046 | 0.086 | 0.09  | 0.012 |
| HCM Control Delay      | 7.5   | 7.5   | 7.5   | 7     |
| HCM Lane LOS           | A     | A     | A     | A     |
| HCM 95th-tile Q        | 0.1   | 0.3   | 0.3   | 0     |

| Intersection             |        |      |      |        |       |      |        |       |      |        |      |      |
|--------------------------|--------|------|------|--------|-------|------|--------|-------|------|--------|------|------|
| Int Delay, s/veh         | 1.4    |      |      |        |       |      |        |       |      |        |      |      |
| Movement                 | EBL    | EBT  | EBR  | WBL    | WBT   | WBR  | NBL    | NBT   | NBR  | SBL    | SBT  | SBR  |
| Lane Configurations      |        | ↕    |      |        | ↕     |      |        | ↕     |      |        | ↕    |      |
| Traffic Vol, veh/h       | 0      | 59   | 116  | 4      | 74    | 1    | 33     | 0     | 1    | 0      | 0    | 1    |
| Future Vol, veh/h        | 0      | 59   | 116  | 4      | 74    | 1    | 33     | 0     | 1    | 0      | 0    | 1    |
| Conflicting Peds, #/hr   | 0      | 0    | 0    | 0      | 0     | 0    | 0      | 0     | 0    | 0      | 0    | 0    |
| Sign Control             | Free   | Free | Free | Free   | Free  | Free | Stop   | Stop  | Stop | Stop   | Stop | Stop |
| RT Channelized           | -      | -    | None | -      | -     | None | -      | -     | None | -      | -    | None |
| Storage Length           | -      | -    | -    | -      | -     | -    | -      | -     | -    | -      | -    | -    |
| Veh in Median Storage, # | -      | 0    | -    | -      | 0     | -    | -      | 0     | -    | -      | 0    | -    |
| Grade, %                 | -      | 0    | -    | -      | 0     | -    | -      | 0     | -    | -      | 0    | -    |
| Peak Hour Factor         | 82     | 82   | 82   | 82     | 82    | 82   | 82     | 82    | 82   | 82     | 82   | 82   |
| Heavy Vehicles, %        | 0      | 0    | 0    | 0      | 0     | 0    | 0      | 0     | 0    | 0      | 0    | 0    |
| Mvmt Flow                | 0      | 72   | 141  | 5      | 90    | 1    | 40     | 0     | 1    | 0      | 0    | 1    |
|                          |        |      |      |        |       |      |        |       |      |        |      |      |
| Major/Minor              | Major1 |      |      | Major2 |       |      | Minor1 |       |      | Minor2 |      |      |
| Conflicting Flow All     | 91     | 0    | 0    | 213    | 0     | 0    | 244    | 244   | 143  | 244    | 314  | 91   |
| Stage 1                  | -      | -    | -    | -      | -     | -    | 143    | 143   | -    | 101    | 101  | -    |
| Stage 2                  | -      | -    | -    | -      | -     | -    | 101    | 101   | -    | 143    | 213  | -    |
| Critical Hdwy            | 4.1    | -    | -    | 4.1    | -     | -    | 7.1    | 6.5   | 6.2  | 7.1    | 6.5  | 6.2  |
| Critical Hdwy Stg 1      | -      | -    | -    | -      | -     | -    | 6.1    | 5.5   | -    | 6.1    | 5.5  | -    |
| Critical Hdwy Stg 2      | -      | -    | -    | -      | -     | -    | 6.1    | 5.5   | -    | 6.1    | 5.5  | -    |
| Follow-up Hdwy           | 2.2    | -    | -    | 2.2    | -     | -    | 3.5    | 4     | 3.3  | 3.5    | 4    | 3.3  |
| Pot Cap-1 Maneuver       | 1517   | -    | -    | 1369   | -     | -    | 714    | 661   | 910  | 714    | 605  | 972  |
| Stage 1                  | -      | -    | -    | -      | -     | -    | 865    | 782   | -    | 910    | 815  | -    |
| Stage 2                  | -      | -    | -    | -      | -     | -    | 910    | 815   | -    | 865    | 730  | -    |
| Platoon blocked, %       |        | -    | -    |        | -     | -    |        |       |      |        |      |      |
| Mov Cap-1 Maneuver       | 1517   | -    | -    | 1369   | -     | -    | 711    | 658   | 910  | 711    | 603  | 972  |
| Mov Cap-2 Maneuver       | -      | -    | -    | -      | -     | -    | 711    | 658   | -    | 711    | 603  | -    |
| Stage 1                  | -      | -    | -    | -      | -     | -    | 865    | 782   | -    | 910    | 812  | -    |
| Stage 2                  | -      | -    | -    | -      | -     | -    | 905    | 812   | -    | 864    | 730  | -    |
|                          |        |      |      |        |       |      |        |       |      |        |      |      |
|                          |        |      |      |        |       |      |        |       |      |        |      |      |
| Approach                 | EB     |      |      | WB     |       |      | NB     |       |      | SB     |      |      |
| HCM Control Delay, s     | 0      |      |      | 0.4    |       |      | 10.3   |       |      | 8.7    |      |      |
| HCM LOS                  |        |      |      |        |       |      | B      |       |      | A      |      |      |
|                          |        |      |      |        |       |      |        |       |      |        |      |      |
| Minor Lane/Major Mvmt    | NBLn1  | EBL  | EBT  | EBR    | WBL   | WBT  | WBR    | SBLn1 |      |        |      |      |
| Capacity (veh/h)         | 716    | 1517 | -    | -      | 1369  | -    | -      | 972   |      |        |      |      |
| HCM Lane V/C Ratio       | 0.058  | -    | -    | -      | 0.004 | -    | -      | 0.001 |      |        |      |      |
| HCM Control Delay (s)    | 10.3   | 0    | -    | -      | 7.6   | 0    | -      | 8.7   |      |        |      |      |
| HCM Lane LOS             | B      | A    | -    | -      | A     | A    | -      | A     |      |        |      |      |
| HCM 95th %tile Q(veh)    | 0.2    | 0    | -    | -      | 0     | -    | -      | 0     |      |        |      |      |

### Summary of All Intervals

| Run Number              | 1    | 2    | 3    | 4    | 5    | 6    | 7    |
|-------------------------|------|------|------|------|------|------|------|
| Start Time              | 7:15 | 7:15 | 7:15 | 7:15 | 7:15 | 7:15 | 7:15 |
| End Time                | 8:30 | 8:30 | 8:30 | 8:30 | 8:30 | 8:30 | 8:30 |
| Total Time (min)        | 75   | 75   | 75   | 75   | 75   | 75   | 75   |
| Time Recorded (min)     | 60   | 60   | 60   | 60   | 60   | 60   | 60   |
| # of Intervals          | 5    | 5    | 5    | 5    | 5    | 5    | 5    |
| # of Recorded Intervals | 4    | 4    | 4    | 4    | 4    | 4    | 4    |
| Vehs Entered            | 412  | 419  | 411  | 363  | 368  | 375  | 359  |
| Vehs Exited             | 411  | 418  | 405  | 364  | 369  | 380  | 354  |
| Starting Vehs           | 2    | 2    | 0    | 3    | 1    | 7    | 2    |
| Ending Vehs             | 3    | 3    | 6    | 2    | 0    | 2    | 7    |
| Travel Distance (mi)    | 87   | 89   | 85   | 77   | 80   | 79   | 77   |
| Travel Time (hr)        | 4.2  | 4.2  | 4.0  | 3.7  | 3.8  | 3.8  | 3.7  |
| Total Delay (hr)        | 0.8  | 0.9  | 0.8  | 0.7  | 0.8  | 0.7  | 0.7  |
| Total Stops             | 413  | 433  | 403  | 360  | 389  | 365  | 373  |
| Fuel Used (gal)         | 3.7  | 3.8  | 3.7  | 3.3  | 3.4  | 3.4  | 3.3  |

### Summary of All Intervals

| Run Number              | 8    | 9    | 10   | Avg  |
|-------------------------|------|------|------|------|
| Start Time              | 7:15 | 7:15 | 7:15 | 7:15 |
| End Time                | 8:30 | 8:30 | 8:30 | 8:30 |
| Total Time (min)        | 75   | 75   | 75   | 75   |
| Time Recorded (min)     | 60   | 60   | 60   | 60   |
| # of Intervals          | 5    | 5    | 5    | 5    |
| # of Recorded Intervals | 4    | 4    | 4    | 4    |
| Vehs Entered            | 384  | 396  | 396  | 385  |
| Vehs Exited             | 386  | 399  | 399  | 388  |
| Starting Vehs           | 8    | 5    | 3    | 0    |
| Ending Vehs             | 6    | 2    | 0    | 0    |
| Travel Distance (mi)    | 78   | 84   | 83   | 82   |
| Travel Time (hr)        | 3.7  | 4.0  | 4.0  | 3.9  |
| Total Delay (hr)        | 0.7  | 0.8  | 0.8  | 0.8  |
| Total Stops             | 355  | 373  | 399  | 386  |
| Fuel Used (gal)         | 3.4  | 3.6  | 3.6  | 3.5  |

### Interval #0 Information Seeding

|                                               |      |
|-----------------------------------------------|------|
| Start Time                                    | 7:15 |
| End Time                                      | 7:30 |
| Total Time (min)                              | 15   |
| Volumes adjusted by Growth Factors, Anti PHF. |      |
| No data recorded this interval.               |      |



Interval #1 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 7:30 |
| End Time         | 7:45 |
| Total Time (min) | 15   |

Volumes adjusted by PHF, Growth Factors.

| Run Number           | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
|----------------------|-----|-----|-----|-----|-----|-----|-----|
| Vehs Entered         | 127 | 125 | 124 | 111 | 113 | 103 | 114 |
| Vehs Exited          | 125 | 122 | 119 | 106 | 108 | 106 | 109 |
| Starting Vehs        | 2   | 2   | 0   | 3   | 1   | 7   | 2   |
| Ending Vehs          | 4   | 5   | 5   | 8   | 6   | 4   | 7   |
| Travel Distance (mi) | 26  | 26  | 24  | 23  | 24  | 21  | 24  |
| Travel Time (hr)     | 1.3 | 1.3 | 1.1 | 1.1 | 1.2 | 1.0 | 1.2 |
| Total Delay (hr)     | 0.3 | 0.2 | 0.2 | 0.2 | 0.3 | 0.2 | 0.2 |
| Total Stops          | 128 | 120 | 106 | 108 | 129 | 99  | 113 |
| Fuel Used (gal)      | 1.2 | 1.1 | 1.1 | 1.0 | 1.0 | 0.9 | 1.0 |

Interval #1 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 7:30 |
| End Time         | 7:45 |
| Total Time (min) | 15   |

Volumes adjusted by PHF, Growth Factors.

| Run Number           | 8   | 9   | 10  | Avg |
|----------------------|-----|-----|-----|-----|
| Vehs Entered         | 102 | 120 | 104 | 114 |
| Vehs Exited          | 104 | 119 | 105 | 113 |
| Starting Vehs        | 8   | 5   | 3   | 0   |
| Ending Vehs          | 6   | 6   | 2   | 3   |
| Travel Distance (mi) | 21  | 25  | 21  | 24  |
| Travel Time (hr)     | 1.0 | 1.2 | 1.0 | 1.1 |
| Total Delay (hr)     | 0.2 | 0.2 | 0.2 | 0.2 |
| Total Stops          | 95  | 110 | 99  | 110 |
| Fuel Used (gal)      | 1.0 | 1.1 | 0.9 | 1.0 |

### Interval #2 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 7:45 |
| End Time         | 8:00 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
|----------------------|-----|-----|-----|-----|-----|-----|-----|
| Vehs Entered         | 90  | 90  | 85  | 71  | 94  | 99  | 81  |
| Vehs Exited          | 89  | 92  | 87  | 74  | 100 | 101 | 86  |
| Starting Vehs        | 4   | 5   | 5   | 8   | 6   | 4   | 7   |
| Ending Vehs          | 5   | 3   | 3   | 5   | 0   | 2   | 2   |
| Travel Distance (mi) | 19  | 19  | 18  | 15  | 20  | 21  | 18  |
| Travel Time (hr)     | 0.9 | 0.9 | 0.9 | 0.7 | 1.0 | 1.0 | 0.9 |
| Total Delay (hr)     | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 |
| Total Stops          | 93  | 96  | 86  | 66  | 92  | 104 | 88  |
| Fuel Used (gal)      | 0.8 | 0.8 | 0.8 | 0.6 | 0.9 | 0.9 | 0.8 |

### Interval #2 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 7:45 |
| End Time         | 8:00 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 8   | 9   | 10  | Avg |
|----------------------|-----|-----|-----|-----|
| Vehs Entered         | 100 | 99  | 97  | 89  |
| Vehs Exited          | 105 | 103 | 97  | 94  |
| Starting Vehs        | 6   | 6   | 2   | 3   |
| Ending Vehs          | 1   | 2   | 2   | 0   |
| Travel Distance (mi) | 21  | 23  | 21  | 20  |
| Travel Time (hr)     | 1.0 | 1.1 | 1.0 | 0.9 |
| Total Delay (hr)     | 0.2 | 0.2 | 0.2 | 0.2 |
| Total Stops          | 102 | 113 | 100 | 92  |
| Fuel Used (gal)      | 0.9 | 1.0 | 0.9 | 0.8 |

### Interval #3 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 8:00 |
| End Time         | 8:15 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
|----------------------|-----|-----|-----|-----|-----|-----|-----|
| Vehs Entered         | 119 | 98  | 94  | 96  | 92  | 96  | 81  |
| Vehs Exited          | 120 | 95  | 90  | 93  | 86  | 92  | 82  |
| Starting Vehs        | 5   | 3   | 3   | 5   | 0   | 2   | 2   |
| Ending Vehs          | 4   | 6   | 7   | 8   | 6   | 6   | 1   |
| Travel Distance (mi) | 24  | 21  | 20  | 20  | 19  | 19  | 18  |
| Travel Time (hr)     | 1.2 | 1.0 | 0.9 | 1.0 | 0.9 | 0.9 | 0.8 |
| Total Delay (hr)     | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| Total Stops          | 109 | 109 | 94  | 95  | 93  | 88  | 86  |
| Fuel Used (gal)      | 1.0 | 0.9 | 0.9 | 0.9 | 0.8 | 0.8 | 0.7 |

### Interval #3 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 8:00 |
| End Time         | 8:15 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 8   | 9   | 10  | Avg |
|----------------------|-----|-----|-----|-----|
| Vehs Entered         | 92  | 88  | 100 | 95  |
| Vehs Exited          | 88  | 86  | 101 | 93  |
| Starting Vehs        | 1   | 2   | 2   | 0   |
| Ending Vehs          | 5   | 4   | 1   | 1   |
| Travel Distance (mi) | 17  | 18  | 21  | 20  |
| Travel Time (hr)     | 0.8 | 0.9 | 1.0 | 0.9 |
| Total Delay (hr)     | 0.1 | 0.1 | 0.2 | 0.2 |
| Total Stops          | 71  | 76  | 99  | 92  |
| Fuel Used (gal)      | 0.8 | 0.8 | 0.9 | 0.8 |

#### Interval #4 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 8:15 |
| End Time         | 8:30 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
|----------------------|-----|-----|-----|-----|-----|-----|-----|
| Vehs Entered         | 76  | 106 | 108 | 85  | 69  | 77  | 83  |
| Vehs Exited          | 77  | 109 | 109 | 91  | 75  | 81  | 77  |
| Starting Vehs        | 4   | 6   | 7   | 8   | 6   | 6   | 1   |
| Ending Vehs          | 3   | 3   | 6   | 2   | 0   | 2   | 7   |
| Travel Distance (mi) | 17  | 22  | 23  | 19  | 16  | 17  | 18  |
| Travel Time (hr)     | 0.8 | 1.1 | 1.1 | 0.9 | 0.7 | 0.8 | 0.8 |
| Total Delay (hr)     | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.2 |
| Total Stops          | 83  | 108 | 117 | 91  | 75  | 74  | 86  |
| Fuel Used (gal)      | 0.8 | 1.0 | 1.0 | 0.8 | 0.7 | 0.7 | 0.8 |

#### Interval #4 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 8:15 |
| End Time         | 8:30 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 8   | 9   | 10  | Avg |
|----------------------|-----|-----|-----|-----|
| Vehs Entered         | 90  | 89  | 95  | 86  |
| Vehs Exited          | 89  | 91  | 96  | 88  |
| Starting Vehs        | 5   | 4   | 1   | 1   |
| Ending Vehs          | 6   | 2   | 0   | 0   |
| Travel Distance (mi) | 18  | 17  | 20  | 19  |
| Travel Time (hr)     | 0.9 | 0.8 | 1.0 | 0.9 |
| Total Delay (hr)     | 0.2 | 0.1 | 0.2 | 0.2 |
| Total Stops          | 87  | 74  | 101 | 91  |
| Fuel Used (gal)      | 0.8 | 0.7 | 0.9 | 0.8 |

## Queuing and Blocking Report

### Existing AM

02/02/2024

#### Intersection: 2: Red Ln & Carrollton Ave

| Movement              | EB  | NB  | SB  |
|-----------------------|-----|-----|-----|
| Directions Served     | LR  | LT  | TR  |
| Maximum Queue (ft)    | 31  | 40  | 52  |
| Average Queue (ft)    | 25  | 22  | 32  |
| 95th Queue (ft)       | 43  | 46  | 48  |
| Link Distance (ft)    | 383 | 305 | 460 |
| Upstream Blk Time (%) |     |     |     |
| Queuing Penalty (veh) |     |     |     |
| Storage Bay Dist (ft) |     |     |     |
| Storage Blk Time (%)  |     |     |     |
| Queuing Penalty (veh) |     |     |     |

#### Intersection: 5: Broad St & Carrollton Ave

| Movement              | EB  | WB  | NB  | SB  |
|-----------------------|-----|-----|-----|-----|
| Directions Served     | LTR | LTR | LTR | LTR |
| Maximum Queue (ft)    | 2   | 22  | 49  | 18  |
| Average Queue (ft)    | 0   | 1   | 20  | 1   |
| 95th Queue (ft)       | 0   | 12  | 46  | 11  |
| Link Distance (ft)    | 292 | 373 | 621 | 370 |
| Upstream Blk Time (%) |     |     |     |     |
| Queuing Penalty (veh) |     |     |     |     |
| Storage Bay Dist (ft) |     |     |     |     |
| Storage Blk Time (%)  |     |     |     |     |
| Queuing Penalty (veh) |     |     |     |     |

#### Intersection: 8: Mt Vernon Ln & Carrollton Ave

| Movement              | EB  | WB  | NB  | SB  |
|-----------------------|-----|-----|-----|-----|
| Directions Served     | LTR | LTR | LTR | LTR |
| Maximum Queue (ft)    | 53  | 55  | 34  | 31  |
| Average Queue (ft)    | 29  | 28  | 20  | 10  |
| 95th Queue (ft)       | 50  | 47  | 44  | 33  |
| Link Distance (ft)    | 373 | 383 | 294 | 364 |
| Upstream Blk Time (%) |     |     |     |     |
| Queuing Penalty (veh) |     |     |     |     |
| Storage Bay Dist (ft) |     |     |     |     |
| Storage Blk Time (%)  |     |     |     |     |
| Queuing Penalty (veh) |     |     |     |     |

#### Network Summary

Network wide Queuing Penalty: 0

| Intersection              |     |
|---------------------------|-----|
| Intersection Delay, s/veh | 7.7 |
| Intersection LOS          | A   |

| Movement            | EBL                                                                               | EBR  | NBL  | NBT                                                                               | SBT                                                                               | SBR  |
|---------------------|-----------------------------------------------------------------------------------|------|------|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|------|
| Lane Configurations |  |      |      |  |  |      |
| Traffic Vol, veh/h  | 71                                                                                | 22   | 36   | 53                                                                                | 31                                                                                | 73   |
| Future Vol, veh/h   | 71                                                                                | 22   | 36   | 53                                                                                | 31                                                                                | 73   |
| Peak Hour Factor    | 0.93                                                                              | 0.93 | 0.93 | 0.93                                                                              | 0.93                                                                              | 0.93 |
| Heavy Vehicles, %   | 0                                                                                 | 0    | 0    | 0                                                                                 | 0                                                                                 | 0    |
| Mvmt Flow           | 76                                                                                | 24   | 39   | 57                                                                                | 33                                                                                | 78   |
| Number of Lanes     | 1                                                                                 | 0    | 0    | 1                                                                                 | 1                                                                                 | 0    |

| Approach                   | EB  | NB  | SB  |
|----------------------------|-----|-----|-----|
| Opposing Approach          |     | SB  | NB  |
| Opposing Lanes             | 0   | 1   | 1   |
| Conflicting Approach Left  | SB  | EB  |     |
| Conflicting Lanes Left     | 1   | 1   | 0   |
| Conflicting Approach Right | NB  |     | EB  |
| Conflicting Lanes Right    | 1   | 0   | 1   |
| HCM Control Delay          | 7.9 | 7.9 | 7.3 |
| HCM LOS                    | A   | A   | A   |

| Lane                   | NBLn1 | EBLn1 | SBLn1 |
|------------------------|-------|-------|-------|
| Vol Left, %            | 40%   | 76%   | 0%    |
| Vol Thru, %            | 60%   | 0%    | 30%   |
| Vol Right, %           | 0%    | 24%   | 70%   |
| Sign Control           | Stop  | Stop  | Stop  |
| Traffic Vol by Lane    | 89    | 93    | 104   |
| LT Vol                 | 36    | 71    | 0     |
| Through Vol            | 53    | 0     | 31    |
| RT Vol                 | 0     | 22    | 73    |
| Lane Flow Rate         | 96    | 100   | 112   |
| Geometry Grp           | 1     | 1     | 1     |
| Degree of Util (X)     | 0.113 | 0.118 | 0.116 |
| Departure Headway (Hd) | 4.243 | 4.264 | 3.727 |
| Convergence, Y/N       | Yes   | Yes   | Yes   |
| Cap                    | 835   | 829   | 946   |
| Service Time           | 2.316 | 2.349 | 1.81  |
| HCM Lane V/C Ratio     | 0.115 | 0.121 | 0.118 |
| HCM Control Delay      | 7.9   | 7.9   | 7.3   |
| HCM Lane LOS           | A     | A     | A     |
| HCM 95th-tile Q        | 0.4   | 0.4   | 0.4   |

| Intersection              |     |
|---------------------------|-----|
| Intersection Delay, s/veh | 7.8 |
| Intersection LOS          | A   |

| Movement            | EBL  | EBT  | EBR  | WBL  | WBT  | WBR  | NBL  | NBT  | NBR  | SBL  | SBT  | SBR  |
|---------------------|------|------|------|------|------|------|------|------|------|------|------|------|
| Lane Configurations |      | ↕    |      |      | ↕    |      |      | ↕    |      |      | ↕    |      |
| Traffic Vol, veh/h  | 5    | 88   | 12   | 2    | 104  | 2    | 13   | 3    | 2    | 3    | 5    | 6    |
| Future Vol, veh/h   | 5    | 88   | 12   | 2    | 104  | 2    | 13   | 3    | 2    | 3    | 5    | 6    |
| Peak Hour Factor    | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 |
| Heavy Vehicles, %   | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    |
| Mvmt Flow           | 6    | 107  | 15   | 2    | 127  | 2    | 16   | 4    | 2    | 4    | 6    | 7    |
| Number of Lanes     | 0    | 1    | 0    | 0    | 1    | 0    | 0    | 1    | 0    | 0    | 1    | 0    |

| Approach                   | EB  | WB  | NB  | SB  |
|----------------------------|-----|-----|-----|-----|
| Opposing Approach          | WB  | EB  | SB  | NB  |
| Opposing Lanes             | 1   | 1   | 1   | 1   |
| Conflicting Approach Left  | SB  | NB  | EB  | WB  |
| Conflicting Lanes Left     | 1   | 1   | 1   | 1   |
| Conflicting Approach Right | NB  | SB  | WB  | EB  |
| Conflicting Lanes Right    | 1   | 1   | 1   | 1   |
| HCM Control Delay          | 7.8 | 7.9 | 7.7 | 7.4 |
| HCM LOS                    | A   | A   | A   | A   |

| Lane                   | NBLn1 | EBLn1 | WBLn1 | SBLn1 |
|------------------------|-------|-------|-------|-------|
| Vol Left, %            | 72%   | 5%    | 2%    | 21%   |
| Vol Thru, %            | 17%   | 84%   | 96%   | 36%   |
| Vol Right, %           | 11%   | 11%   | 2%    | 43%   |
| Sign Control           | Stop  | Stop  | Stop  | Stop  |
| Traffic Vol by Lane    | 18    | 105   | 108   | 14    |
| LT Vol                 | 13    | 5     | 2     | 3     |
| Through Vol            | 3     | 88    | 104   | 5     |
| RT Vol                 | 2     | 12    | 2     | 6     |
| Lane Flow Rate         | 22    | 128   | 132   | 17    |
| Geometry Grp           | 1     | 1     | 1     | 1     |
| Degree of Util (X)     | 0.028 | 0.144 | 0.15  | 0.02  |
| Departure Headway (Hd) | 4.593 | 4.043 | 4.092 | 4.307 |
| Convergence, Y/N       | Yes   | Yes   | Yes   | Yes   |
| Cap                    | 784   | 881   | 871   | 836   |
| Service Time           | 2.593 | 2.097 | 2.143 | 2.308 |
| HCM Lane V/C Ratio     | 0.028 | 0.145 | 0.152 | 0.02  |
| HCM Control Delay      | 7.7   | 7.8   | 7.9   | 7.4   |
| HCM Lane LOS           | A     | A     | A     | A     |
| HCM 95th-tile Q        | 0.1   | 0.5   | 0.5   | 0.1   |

| Intersection             |        |                                                                                   |      |        |                                                                                   |      |        |                                                                                   |      |        |                                                                                     |      |
|--------------------------|--------|-----------------------------------------------------------------------------------|------|--------|-----------------------------------------------------------------------------------|------|--------|-----------------------------------------------------------------------------------|------|--------|-------------------------------------------------------------------------------------|------|
| Int Delay, s/veh         | 3      |                                                                                   |      |        |                                                                                   |      |        |                                                                                   |      |        |                                                                                     |      |
| Movement                 | EBL    | EBT                                                                               | EBR  | WBL    | WBT                                                                               | WBR  | NBL    | NBT                                                                               | NBR  | SBL    | SBT                                                                                 | SBR  |
| Lane Configurations      |        |  |      |        |  |      |        |  |      |        |  |      |
| Traffic Vol, veh/h       | 3      | 99                                                                                | 87   | 7      | 115                                                                               | 1    | 84     | 0                                                                                 | 6    | 0      | 2                                                                                   | 2    |
| Future Vol, veh/h        | 3      | 99                                                                                | 87   | 7      | 115                                                                               | 1    | 84     | 0                                                                                 | 6    | 0      | 2                                                                                   | 2    |
| Conflicting Peds, #/hr   | 0      | 0                                                                                 | 0    | 0      | 0                                                                                 | 0    | 0      | 0                                                                                 | 0    | 0      | 0                                                                                   | 0    |
| Sign Control             | Free   | Free                                                                              | Free | Free   | Free                                                                              | Free | Stop   | Stop                                                                              | Stop | Stop   | Stop                                                                                | Stop |
| RT Channelized           | -      | -                                                                                 | None | -      | -                                                                                 | None | -      | -                                                                                 | None | -      | -                                                                                   | None |
| Storage Length           | -      | -                                                                                 | -    | -      | -                                                                                 | -    | -      | -                                                                                 | -    | -      | -                                                                                   | -    |
| Veh in Median Storage, # | -      | 0                                                                                 | -    | -      | 0                                                                                 | -    | -      | 0                                                                                 | -    | -      | 0                                                                                   | -    |
| Grade, %                 | -      | 0                                                                                 | -    | -      | 0                                                                                 | -    | -      | 0                                                                                 | -    | -      | 0                                                                                   | -    |
| Peak Hour Factor         | 82     | 82                                                                                | 82   | 82     | 82                                                                                | 82   | 82     | 82                                                                                | 82   | 82     | 82                                                                                  | 82   |
| Heavy Vehicles, %        | 0      | 0                                                                                 | 0    | 0      | 0                                                                                 | 0    | 0      | 0                                                                                 | 0    | 0      | 0                                                                                   | 0    |
| Mvmt Flow                | 4      | 121                                                                               | 106  | 9      | 140                                                                               | 1    | 102    | 0                                                                                 | 7    | 0      | 2                                                                                   | 2    |
|                          |        |                                                                                   |      |        |                                                                                   |      |        |                                                                                   |      |        |                                                                                     |      |
| Major/Minor              | Major1 |                                                                                   |      | Major2 |                                                                                   |      | Minor1 |                                                                                   |      | Minor2 |                                                                                     |      |
| Conflicting Flow All     | 141    | 0                                                                                 | 0    | 227    | 0                                                                                 | 0    | 343    | 341                                                                               | 174  | 345    | 394                                                                                 | 141  |
| Stage 1                  | -      | -                                                                                 | -    | -      | -                                                                                 | -    | 182    | 182                                                                               | -    | 159    | 159                                                                                 | -    |
| Stage 2                  | -      | -                                                                                 | -    | -      | -                                                                                 | -    | 161    | 159                                                                               | -    | 186    | 235                                                                                 | -    |
| Critical Hdwy            | 4.1    | -                                                                                 | -    | 4.1    | -                                                                                 | -    | 7.1    | 6.5                                                                               | 6.2  | 7.1    | 6.5                                                                                 | 6.2  |
| Critical Hdwy Stg 1      | -      | -                                                                                 | -    | -      | -                                                                                 | -    | 6.1    | 5.5                                                                               | -    | 6.1    | 5.5                                                                                 | -    |
| Critical Hdwy Stg 2      | -      | -                                                                                 | -    | -      | -                                                                                 | -    | 6.1    | 5.5                                                                               | -    | 6.1    | 5.5                                                                                 | -    |
| Follow-up Hdwy           | 2.2    | -                                                                                 | -    | 2.2    | -                                                                                 | -    | 3.5    | 4                                                                                 | 3.3  | 3.5    | 4                                                                                   | 3.3  |
| Pot Cap-1 Maneuver       | 1455   | -                                                                                 | -    | 1353   | -                                                                                 | -    | 615    | 584                                                                               | 875  | 613    | 546                                                                                 | 912  |
| Stage 1                  | -      | -                                                                                 | -    | -      | -                                                                                 | -    | 824    | 753                                                                               | -    | 848    | 770                                                                                 | -    |
| Stage 2                  | -      | -                                                                                 | -    | -      | -                                                                                 | -    | 846    | 770                                                                               | -    | 820    | 714                                                                                 | -    |
| Platoon blocked, %       |        | -                                                                                 | -    |        | -                                                                                 | -    |        |                                                                                   |      |        |                                                                                     |      |
| Mov Cap-1 Maneuver       | 1455   | -                                                                                 | -    | 1353   | -                                                                                 | -    | 606    | 578                                                                               | 875  | 603    | 541                                                                                 | 912  |
| Mov Cap-2 Maneuver       | -      | -                                                                                 | -    | -      | -                                                                                 | -    | 606    | 578                                                                               | -    | 603    | 541                                                                                 | -    |
| Stage 1                  | -      | -                                                                                 | -    | -      | -                                                                                 | -    | 822    | 751                                                                               | -    | 845    | 765                                                                                 | -    |
| Stage 2                  | -      | -                                                                                 | -    | -      | -                                                                                 | -    | 835    | 765                                                                               | -    | 811    | 712                                                                                 | -    |
|                          |        |                                                                                   |      |        |                                                                                   |      |        |                                                                                   |      |        |                                                                                     |      |
| Approach                 | EB     |                                                                                   |      | WB     |                                                                                   |      | NB     |                                                                                   |      | SB     |                                                                                     |      |
| HCM Control Delay, s     | 0.1    |                                                                                   |      | 0.4    |                                                                                   |      | 12.1   |                                                                                   |      | 10.3   |                                                                                     |      |
| HCM LOS                  |        |                                                                                   |      |        |                                                                                   |      | B      |                                                                                   |      | B      |                                                                                     |      |
|                          |        |                                                                                   |      |        |                                                                                   |      |        |                                                                                   |      |        |                                                                                     |      |
| Minor Lane/Major Mvmt    | NBLn1  | EBL                                                                               | EBT  | EBR    | WBL                                                                               | WBT  | WBR    | SBLn1                                                                             |      |        |                                                                                     |      |
| Capacity (veh/h)         | 619    | 1455                                                                              | -    | -      | 1353                                                                              | -    | -      | 679                                                                               |      |        |                                                                                     |      |
| HCM Lane V/C Ratio       | 0.177  | 0.003                                                                             | -    | -      | 0.006                                                                             | -    | -      | 0.007                                                                             |      |        |                                                                                     |      |
| HCM Control Delay (s)    | 12.1   | 7.5                                                                               | 0    | -      | 7.7                                                                               | 0    | -      | 10.3                                                                              |      |        |                                                                                     |      |
| HCM Lane LOS             | B      | A                                                                                 | A    | -      | A                                                                                 | A    | -      | B                                                                                 |      |        |                                                                                     |      |
| HCM 95th %tile Q(veh)    | 0.6    | 0                                                                                 | -    | -      | 0                                                                                 | -    | -      | 0                                                                                 |      |        |                                                                                     |      |



### Summary of All Intervals

| Run Number              | 1    | 2    | 3    | 4    | 5    | 6    | 7    |
|-------------------------|------|------|------|------|------|------|------|
| Start Time              | 4:45 | 4:45 | 4:45 | 4:45 | 4:45 | 4:45 | 4:45 |
| End Time                | 6:00 | 6:00 | 6:00 | 6:00 | 6:00 | 6:00 | 6:00 |
| Total Time (min)        | 75   | 75   | 75   | 75   | 75   | 75   | 75   |
| Time Recorded (min)     | 60   | 60   | 60   | 60   | 60   | 60   | 60   |
| # of Intervals          | 5    | 5    | 5    | 5    | 5    | 5    | 5    |
| # of Recorded Intervals | 4    | 4    | 4    | 4    | 4    | 4    | 4    |
| Vehs Entered            | 550  | 568  | 518  | 505  | 500  | 529  | 506  |
| Vehs Exited             | 551  | 561  | 518  | 507  | 497  | 528  | 502  |
| Starting Vehs           | 9    | 3    | 4    | 7    | 4    | 6    | 7    |
| Ending Vehs             | 8    | 10   | 4    | 5    | 7    | 7    | 11   |
| Travel Distance (mi)    | 122  | 122  | 115  | 114  | 111  | 118  | 113  |
| Travel Time (hr)        | 6.0  | 5.9  | 5.6  | 5.6  | 5.5  | 5.7  | 5.5  |
| Total Delay (hr)        | 1.3  | 1.3  | 1.2  | 1.2  | 1.3  | 1.2  | 1.2  |
| Total Stops             | 658  | 628  | 623  | 629  | 611  | 640  | 604  |
| Fuel Used (gal)         | 5.3  | 5.3  | 5.0  | 4.9  | 4.9  | 5.2  | 4.8  |

### Summary of All Intervals

| Run Number              | 8    | 9    | 10   | Avg  |
|-------------------------|------|------|------|------|
| Start Time              | 4:45 | 4:45 | 4:45 | 4:45 |
| End Time                | 6:00 | 6:00 | 6:00 | 6:00 |
| Total Time (min)        | 75   | 75   | 75   | 75   |
| Time Recorded (min)     | 60   | 60   | 60   | 60   |
| # of Intervals          | 5    | 5    | 5    | 5    |
| # of Recorded Intervals | 4    | 4    | 4    | 4    |
| Vehs Entered            | 517  | 535  | 506  | 522  |
| Vehs Exited             | 509  | 540  | 509  | 523  |
| Starting Vehs           | 4    | 7    | 4    | 2    |
| Ending Vehs             | 12   | 2    | 1    | 5    |
| Travel Distance (mi)    | 115  | 118  | 111  | 116  |
| Travel Time (hr)        | 5.6  | 5.8  | 5.4  | 5.7  |
| Total Delay (hr)        | 1.2  | 1.3  | 1.2  | 1.2  |
| Total Stops             | 629  | 646  | 590  | 627  |
| Fuel Used (gal)         | 5.0  | 5.2  | 4.9  | 5.0  |

### Interval #0 Information Seeding

|                                               |      |
|-----------------------------------------------|------|
| Start Time                                    | 4:45 |
| End Time                                      | 5:00 |
| Total Time (min)                              | 15   |
| Volumes adjusted by Growth Factors, Anti PHF. |      |
| No data recorded this interval.               |      |

### Interval #1 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 5:00 |
| End Time         | 5:15 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
|----------------------|-----|-----|-----|-----|-----|-----|-----|
| Vehs Entered         | 136 | 126 | 130 | 95  | 108 | 114 | 113 |
| Vehs Exited          | 137 | 123 | 128 | 97  | 110 | 115 | 116 |
| Starting Vehs        | 9   | 3   | 4   | 7   | 4   | 6   | 7   |
| Ending Vehs          | 8   | 6   | 6   | 5   | 2   | 5   | 4   |
| Travel Distance (mi) | 31  | 26  | 28  | 22  | 24  | 27  | 26  |
| Travel Time (hr)     | 1.5 | 1.3 | 1.4 | 1.1 | 1.2 | 1.3 | 1.2 |
| Total Delay (hr)     | 0.3 | 0.3 | 0.3 | 0.2 | 0.3 | 0.3 | 0.3 |
| Total Stops          | 170 | 132 | 148 | 122 | 128 | 147 | 133 |
| Fuel Used (gal)      | 1.3 | 1.1 | 1.2 | 1.0 | 1.0 | 1.1 | 1.1 |

### Interval #1 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 5:00 |
| End Time         | 5:15 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 8   | 9   | 10  | Avg |
|----------------------|-----|-----|-----|-----|
| Vehs Entered         | 135 | 138 | 111 | 120 |
| Vehs Exited          | 134 | 143 | 108 | 120 |
| Starting Vehs        | 4   | 7   | 4   | 2   |
| Ending Vehs          | 5   | 2   | 7   | 3   |
| Travel Distance (mi) | 29  | 31  | 24  | 27  |
| Travel Time (hr)     | 1.4 | 1.5 | 1.1 | 1.3 |
| Total Delay (hr)     | 0.3 | 0.4 | 0.2 | 0.3 |
| Total Stops          | 159 | 169 | 124 | 142 |
| Fuel Used (gal)      | 1.3 | 1.4 | 1.0 | 1.2 |

### Interval #2 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 5:15 |
| End Time         | 5:30 |
| Total Time (min) | 15   |

Volumes adjusted by PHF, Growth Factors, Anti PHF.

| Run Number           | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
|----------------------|-----|-----|-----|-----|-----|-----|-----|
| Vehs Entered         | 168 | 150 | 138 | 148 | 158 | 159 | 152 |
| Vehs Exited          | 171 | 150 | 138 | 143 | 154 | 163 | 153 |
| Starting Vehs        | 8   | 6   | 6   | 5   | 2   | 5   | 4   |
| Ending Vehs          | 5   | 6   | 6   | 10  | 6   | 1   | 3   |
| Travel Distance (mi) | 38  | 32  | 30  | 32  | 35  | 35  | 33  |
| Travel Time (hr)     | 1.9 | 1.6 | 1.5 | 1.6 | 1.7 | 1.7 | 1.6 |
| Total Delay (hr)     | 0.4 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 |
| Total Stops          | 204 | 163 | 159 | 180 | 195 | 190 | 180 |
| Fuel Used (gal)      | 1.7 | 1.4 | 1.3 | 1.3 | 1.6 | 1.6 | 1.4 |

### Interval #2 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 5:15 |
| End Time         | 5:30 |
| Total Time (min) | 15   |

Volumes adjusted by PHF, Growth Factors, Anti PHF.

| Run Number           | 8   | 9   | 10  | Avg |
|----------------------|-----|-----|-----|-----|
| Vehs Entered         | 144 | 155 | 160 | 152 |
| Vehs Exited          | 142 | 150 | 161 | 153 |
| Starting Vehs        | 5   | 2   | 7   | 3   |
| Ending Vehs          | 7   | 7   | 6   | 2   |
| Travel Distance (mi) | 32  | 33  | 35  | 34  |
| Travel Time (hr)     | 1.6 | 1.7 | 1.7 | 1.7 |
| Total Delay (hr)     | 0.4 | 0.4 | 0.4 | 0.4 |
| Total Stops          | 181 | 180 | 177 | 183 |
| Fuel Used (gal)      | 1.4 | 1.4 | 1.6 | 1.5 |

### Interval #3 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 5:30 |
| End Time         | 5:45 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
|----------------------|-----|-----|-----|-----|-----|-----|-----|
| Vehs Entered         | 130 | 127 | 115 | 118 | 135 | 137 | 115 |
| Vehs Exited          | 131 | 125 | 114 | 124 | 133 | 131 | 111 |
| Starting Vehs        | 5   | 6   | 6   | 10  | 6   | 1   | 3   |
| Ending Vehs          | 4   | 8   | 7   | 4   | 8   | 7   | 7   |
| Travel Distance (mi) | 28  | 27  | 27  | 27  | 30  | 29  | 25  |
| Travel Time (hr)     | 1.4 | 1.3 | 1.3 | 1.3 | 1.5 | 1.4 | 1.2 |
| Total Delay (hr)     | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| Total Stops          | 148 | 143 | 148 | 153 | 166 | 153 | 136 |
| Fuel Used (gal)      | 1.2 | 1.2 | 1.2 | 1.2 | 1.3 | 1.3 | 1.0 |

### Interval #3 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 5:30 |
| End Time         | 5:45 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 8   | 9   | 10  | Avg |
|----------------------|-----|-----|-----|-----|
| Vehs Entered         | 114 | 104 | 111 | 119 |
| Vehs Exited          | 113 | 106 | 114 | 122 |
| Starting Vehs        | 7   | 7   | 6   | 2   |
| Ending Vehs          | 8   | 5   | 3   | 3   |
| Travel Distance (mi) | 25  | 23  | 25  | 27  |
| Travel Time (hr)     | 1.2 | 1.1 | 1.2 | 1.3 |
| Total Delay (hr)     | 0.3 | 0.2 | 0.3 | 0.3 |
| Total Stops          | 136 | 131 | 138 | 144 |
| Fuel Used (gal)      | 1.1 | 1.0 | 1.1 | 1.2 |

#### Interval #4 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 5:45 |
| End Time         | 6:00 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors.

| Run Number           | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
|----------------------|-----|-----|-----|-----|-----|-----|-----|
| Vehs Entered         | 116 | 165 | 135 | 144 | 99  | 119 | 126 |
| Vehs Exited          | 112 | 163 | 138 | 143 | 100 | 119 | 122 |
| Starting Vehs        | 4   | 8   | 7   | 4   | 8   | 7   | 7   |
| Ending Vehs          | 8   | 10  | 4   | 5   | 7   | 7   | 11  |
| Travel Distance (mi) | 25  | 37  | 30  | 32  | 22  | 27  | 28  |
| Travel Time (hr)     | 1.2 | 1.8 | 1.5 | 1.5 | 1.1 | 1.3 | 1.4 |
| Total Delay (hr)     | 0.2 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| Total Stops          | 136 | 190 | 168 | 174 | 122 | 150 | 155 |
| Fuel Used (gal)      | 1.1 | 1.6 | 1.3 | 1.4 | 1.0 | 1.2 | 1.2 |

#### Interval #4 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 5:45 |
| End Time         | 6:00 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors.

| Run Number           | 8   | 9   | 10  | Avg |
|----------------------|-----|-----|-----|-----|
| Vehs Entered         | 124 | 138 | 124 | 129 |
| Vehs Exited          | 120 | 141 | 126 | 129 |
| Starting Vehs        | 8   | 5   | 3   | 3   |
| Ending Vehs          | 12  | 2   | 1   | 5   |
| Travel Distance (mi) | 28  | 31  | 28  | 29  |
| Travel Time (hr)     | 1.4 | 1.5 | 1.4 | 1.4 |
| Total Delay (hr)     | 0.3 | 0.3 | 0.3 | 0.3 |
| Total Stops          | 153 | 166 | 151 | 157 |
| Fuel Used (gal)      | 1.2 | 1.4 | 1.2 | 1.3 |

## Queuing and Blocking Report

### Existing PM

02/02/2024

#### Intersection: 2: Red Ln & Carrollton Ave

| Movement              | EB  | NB  | SB  |
|-----------------------|-----|-----|-----|
| Directions Served     | LR  | LT  | TR  |
| Maximum Queue (ft)    | 39  | 52  | 55  |
| Average Queue (ft)    | 29  | 32  | 33  |
| 95th Queue (ft)       | 41  | 46  | 49  |
| Link Distance (ft)    | 383 | 305 | 460 |
| Upstream Blk Time (%) |     |     |     |
| Queuing Penalty (veh) |     |     |     |
| Storage Bay Dist (ft) |     |     |     |
| Storage Blk Time (%)  |     |     |     |
| Queuing Penalty (veh) |     |     |     |

#### Intersection: 5: Broad St & Carrollton Ave

| Movement              | EB  | WB  | NB  | SB  |
|-----------------------|-----|-----|-----|-----|
| Directions Served     | LTR | LTR | LTR | LTR |
| Maximum Queue (ft)    | 11  | 27  | 64  | 28  |
| Average Queue (ft)    | 0   | 1   | 34  | 4   |
| 95th Queue (ft)       | 6   | 10  | 56  | 20  |
| Link Distance (ft)    | 292 | 373 | 621 | 370 |
| Upstream Blk Time (%) |     |     |     |     |
| Queuing Penalty (veh) |     |     |     |     |
| Storage Bay Dist (ft) |     |     |     |     |
| Storage Blk Time (%)  |     |     |     |     |
| Queuing Penalty (veh) |     |     |     |     |

#### Intersection: 8: Mt Vernon Ln & Carrollton Ave

| Movement              | EB  | WB  | NB  | SB  |
|-----------------------|-----|-----|-----|-----|
| Directions Served     | LTR | LTR | LTR | LTR |
| Maximum Queue (ft)    | 61  | 68  | 34  | 34  |
| Average Queue (ft)    | 34  | 34  | 15  | 12  |
| 95th Queue (ft)       | 54  | 50  | 41  | 37  |
| Link Distance (ft)    | 373 | 383 | 294 | 364 |
| Upstream Blk Time (%) |     |     |     |     |
| Queuing Penalty (veh) |     |     |     |     |
| Storage Bay Dist (ft) |     |     |     |     |
| Storage Blk Time (%)  |     |     |     |     |
| Queuing Penalty (veh) |     |     |     |     |

#### Network Summary

Network wide Queuing Penalty: 0

| Intersection              |     |
|---------------------------|-----|
| Intersection Delay, s/veh | 7.4 |
| Intersection LOS          | A   |

| Movement            | EBL                                                                               | EBR  | NBL  | NBT                                                                               | SBT                                                                               | SBR  |
|---------------------|-----------------------------------------------------------------------------------|------|------|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|------|
| Lane Configurations |  |      |      |  |  |      |
| Traffic Vol, veh/h  | 33                                                                                | 16   | 20   | 20                                                                                | 51                                                                                | 51   |
| Future Vol, veh/h   | 33                                                                                | 16   | 20   | 20                                                                                | 51                                                                                | 51   |
| Peak Hour Factor    | 0.86                                                                              | 0.86 | 0.86 | 0.86                                                                              | 0.86                                                                              | 0.86 |
| Heavy Vehicles, %   | 0                                                                                 | 0    | 0    | 0                                                                                 | 0                                                                                 | 0    |
| Mvmt Flow           | 38                                                                                | 19   | 23   | 23                                                                                | 59                                                                                | 59   |
| Number of Lanes     | 1                                                                                 | 0    | 0    | 1                                                                                 | 1                                                                                 | 0    |

| Approach                   | EB  | NB  | SB  |
|----------------------------|-----|-----|-----|
| Opposing Approach          |     | SB  | NB  |
| Opposing Lanes             | 0   | 1   | 1   |
| Conflicting Approach Left  | SB  | EB  |     |
| Conflicting Lanes Left     | 1   | 1   | 0   |
| Conflicting Approach Right | NB  |     | EB  |
| Conflicting Lanes Right    | 1   | 0   | 1   |
| HCM Control Delay          | 7.5 | 7.5 | 7.3 |
| HCM LOS                    | A   | A   | A   |

| Lane                   | NBLn1 | EBLn1 | SBLn1 |
|------------------------|-------|-------|-------|
| Vol Left, %            | 50%   | 67%   | 0%    |
| Vol Thru, %            | 50%   | 0%    | 50%   |
| Vol Right, %           | 0%    | 33%   | 50%   |
| Sign Control           | Stop  | Stop  | Stop  |
| Traffic Vol by Lane    | 40    | 49    | 102   |
| LT Vol                 | 20    | 33    | 0     |
| Through Vol            | 20    | 0     | 51    |
| RT Vol                 | 0     | 16    | 51    |
| Lane Flow Rate         | 47    | 57    | 119   |
| Geometry Grp           | 1     | 1     | 1     |
| Degree of Util (X)     | 0.054 | 0.065 | 0.123 |
| Departure Headway (Hd) | 4.19  | 4.121 | 3.735 |
| Convergence, Y/N       | Yes   | Yes   | Yes   |
| Cap                    | 851   | 862   | 956   |
| Service Time           | 2.234 | 2.18  | 1.774 |
| HCM Lane V/C Ratio     | 0.055 | 0.066 | 0.124 |
| HCM Control Delay      | 7.5   | 7.5   | 7.3   |
| HCM Lane LOS           | A     | A     | A     |
| HCM 95th-tile Q        | 0.2   | 0.2   | 0.4   |

| Intersection              |     |  |  |  |  |  |  |  |  |  |  |  |
|---------------------------|-----|--|--|--|--|--|--|--|--|--|--|--|
| Intersection Delay, s/veh | 7.5 |  |  |  |  |  |  |  |  |  |  |  |
| Intersection LOS          | A   |  |  |  |  |  |  |  |  |  |  |  |

| Movement            | EBL  | EBT  | EBR  | WBL  | WBT  | WBR  | NBL  | NBT  | NBR  | SBL  | SBT  | SBR  |
|---------------------|------|------|------|------|------|------|------|------|------|------|------|------|
| Lane Configurations |      | ↕    |      |      | ↕    |      |      | ↕    |      |      | ↕    |      |
| Traffic Vol, veh/h  | 13   | 46   | 8    | 0    | 64   | 8    | 16   | 14   | 3    | 0    | 4    | 5    |
| Future Vol, veh/h   | 13   | 46   | 8    | 0    | 64   | 8    | 16   | 14   | 3    | 0    | 4    | 5    |
| Peak Hour Factor    | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 |
| Heavy Vehicles, %   | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    |
| Mvmt Flow           | 16   | 56   | 10   | 0    | 78   | 10   | 20   | 17   | 4    | 0    | 5    | 6    |
| Number of Lanes     | 0    | 1    | 0    | 0    | 1    | 0    | 0    | 1    | 0    | 0    | 1    | 0    |

| Approach                   | EB  | WB  | NB  | SB  |
|----------------------------|-----|-----|-----|-----|
| Opposing Approach          | WB  | EB  | SB  | NB  |
| Opposing Lanes             | 1   | 1   | 1   | 1   |
| Conflicting Approach Left  | SB  | NB  | EB  | WB  |
| Conflicting Lanes Left     | 1   | 1   | 1   | 1   |
| Conflicting Approach Right | NB  | SB  | WB  | EB  |
| Conflicting Lanes Right    | 1   | 1   | 1   | 1   |
| HCM Control Delay          | 7.5 | 7.5 | 7.6 | 7.1 |
| HCM LOS                    | A   | A   | A   | A   |

| Lane                   | NBLn1 | EBLn1 | WBLn1 | SBLn1 |
|------------------------|-------|-------|-------|-------|
| Vol Left, %            | 48%   | 19%   | 0%    | 0%    |
| Vol Thru, %            | 42%   | 69%   | 89%   | 44%   |
| Vol Right, %           | 9%    | 12%   | 11%   | 56%   |
| Sign Control           | Stop  | Stop  | Stop  | Stop  |
| Traffic Vol by Lane    | 33    | 67    | 72    | 9     |
| LT Vol                 | 16    | 13    | 0     | 0     |
| Through Vol            | 14    | 46    | 64    | 4     |
| RT Vol                 | 3     | 8     | 8     | 5     |
| Lane Flow Rate         | 40    | 82    | 88    | 11    |
| Geometry Grp           | 1     | 1     | 1     | 1     |
| Degree of Util (X)     | 0.048 | 0.092 | 0.098 | 0.012 |
| Departure Headway (Hd) | 4.278 | 4.058 | 4.019 | 3.924 |
| Convergence, Y/N       | Yes   | Yes   | Yes   | Yes   |
| Cap                    | 827   | 878   | 887   | 898   |
| Service Time           | 2.354 | 2.103 | 2.064 | 2.01  |
| HCM Lane V/C Ratio     | 0.048 | 0.093 | 0.099 | 0.012 |
| HCM Control Delay      | 7.6   | 7.5   | 7.5   | 7.1   |
| HCM Lane LOS           | A     | A     | A     | A     |
| HCM 95th-tile Q        | 0.2   | 0.3   | 0.3   | 0     |



| Intersection             |        |                                                                                   |      |        |                                                                                   |      |        |                                                                                   |      |        |                                                                                     |      |
|--------------------------|--------|-----------------------------------------------------------------------------------|------|--------|-----------------------------------------------------------------------------------|------|--------|-----------------------------------------------------------------------------------|------|--------|-------------------------------------------------------------------------------------|------|
| Int Delay, s/veh         | 1.4    |                                                                                   |      |        |                                                                                   |      |        |                                                                                   |      |        |                                                                                     |      |
| Movement                 | EBL    | EBT                                                                               | EBR  | WBL    | WBT                                                                               | WBR  | NBL    | NBT                                                                               | NBR  | SBL    | SBT                                                                                 | SBR  |
| Lane Configurations      |        |  |      |        |  |      |        |  |      |        |  |      |
| Traffic Vol, veh/h       | 0      | 64                                                                                | 125  | 4      | 80                                                                                | 1    | 36     | 0                                                                                 | 3    | 0      | 0                                                                                   | 1    |
| Future Vol, veh/h        | 0      | 64                                                                                | 125  | 4      | 80                                                                                | 1    | 36     | 0                                                                                 | 3    | 0      | 0                                                                                   | 1    |
| Conflicting Peds, #/hr   | 0      | 0                                                                                 | 0    | 0      | 0                                                                                 | 0    | 0      | 0                                                                                 | 0    | 0      | 0                                                                                   | 0    |
| Sign Control             | Free   | Free                                                                              | Free | Free   | Free                                                                              | Free | Stop   | Stop                                                                              | Stop | Stop   | Stop                                                                                | Stop |
| RT Channelized           | -      | -                                                                                 | None | -      | -                                                                                 | None | -      | -                                                                                 | None | -      | -                                                                                   | None |
| Storage Length           | -      | -                                                                                 | -    | -      | -                                                                                 | -    | -      | -                                                                                 | -    | -      | -                                                                                   | -    |
| Veh in Median Storage, # | -      | 0                                                                                 | -    | -      | 0                                                                                 | -    | -      | 0                                                                                 | -    | -      | 0                                                                                   | -    |
| Grade, %                 | -      | 0                                                                                 | -    | -      | 0                                                                                 | -    | -      | 0                                                                                 | -    | -      | 0                                                                                   | -    |
| Peak Hour Factor         | 82     | 82                                                                                | 82   | 82     | 82                                                                                | 82   | 82     | 82                                                                                | 82   | 82     | 82                                                                                  | 82   |
| Heavy Vehicles, %        | 0      | 0                                                                                 | 0    | 0      | 0                                                                                 | 0    | 0      | 0                                                                                 | 0    | 0      | 0                                                                                   | 0    |
| Mvmt Flow                | 0      | 78                                                                                | 152  | 5      | 98                                                                                | 1    | 44     | 0                                                                                 | 4    | 0      | 0                                                                                   | 1    |
|                          |        |                                                                                   |      |        |                                                                                   |      |        |                                                                                   |      |        |                                                                                     |      |
| Major/Minor              | Major1 |                                                                                   |      | Major2 |                                                                                   |      | Minor1 |                                                                                   |      | Minor2 |                                                                                     |      |
| Conflicting Flow All     | 99     | 0                                                                                 | 0    | 230    | 0                                                                                 | 0    | 263    | 263                                                                               | 154  | 265    | 339                                                                                 | 99   |
| Stage 1                  | -      | -                                                                                 | -    | -      | -                                                                                 | -    | 154    | 154                                                                               | -    | 109    | 109                                                                                 | -    |
| Stage 2                  | -      | -                                                                                 | -    | -      | -                                                                                 | -    | 109    | 109                                                                               | -    | 156    | 230                                                                                 | -    |
| Critical Hdwy            | 4.1    | -                                                                                 | -    | 4.1    | -                                                                                 | -    | 7.1    | 6.5                                                                               | 6.2  | 7.1    | 6.5                                                                                 | 6.2  |
| Critical Hdwy Stg 1      | -      | -                                                                                 | -    | -      | -                                                                                 | -    | 6.1    | 5.5                                                                               | -    | 6.1    | 5.5                                                                                 | -    |
| Critical Hdwy Stg 2      | -      | -                                                                                 | -    | -      | -                                                                                 | -    | 6.1    | 5.5                                                                               | -    | 6.1    | 5.5                                                                                 | -    |
| Follow-up Hdwy           | 2.2    | -                                                                                 | -    | 2.2    | -                                                                                 | -    | 3.5    | 4                                                                                 | 3.3  | 3.5    | 4                                                                                   | 3.3  |
| Pot Cap-1 Maneuver       | 1507   | -                                                                                 | -    | 1350   | -                                                                                 | -    | 694    | 646                                                                               | 897  | 692    | 586                                                                                 | 962  |
| Stage 1                  | -      | -                                                                                 | -    | -      | -                                                                                 | -    | 853    | 774                                                                               | -    | 901    | 809                                                                                 | -    |
| Stage 2                  | -      | -                                                                                 | -    | -      | -                                                                                 | -    | 901    | 809                                                                               | -    | 851    | 718                                                                                 | -    |
| Platoon blocked, %       |        | -                                                                                 | -    |        | -                                                                                 | -    |        |                                                                                   |      |        |                                                                                     |      |
| Mov Cap-1 Maneuver       | 1507   | -                                                                                 | -    | 1350   | -                                                                                 | -    | 691    | 643                                                                               | 897  | 687    | 584                                                                                 | 962  |
| Mov Cap-2 Maneuver       | -      | -                                                                                 | -    | -      | -                                                                                 | -    | 691    | 643                                                                               | -    | 687    | 584                                                                                 | -    |
| Stage 1                  | -      | -                                                                                 | -    | -      | -                                                                                 | -    | 853    | 774                                                                               | -    | 901    | 806                                                                                 | -    |
| Stage 2                  | -      | -                                                                                 | -    | -      | -                                                                                 | -    | 896    | 806                                                                               | -    | 848    | 718                                                                                 | -    |
|                          |        |                                                                                   |      |        |                                                                                   |      |        |                                                                                   |      |        |                                                                                     |      |
|                          |        |                                                                                   |      |        |                                                                                   |      |        |                                                                                   |      |        |                                                                                     |      |
| Approach                 | EB     |                                                                                   |      | WB     |                                                                                   |      | NB     |                                                                                   |      | SB     |                                                                                     |      |
| HCM Control Delay, s     | 0      |                                                                                   |      | 0.4    |                                                                                   |      | 10.5   |                                                                                   |      | 8.7    |                                                                                     |      |
| HCM LOS                  |        |                                                                                   |      |        |                                                                                   |      | B      |                                                                                   |      | A      |                                                                                     |      |
|                          |        |                                                                                   |      |        |                                                                                   |      |        |                                                                                   |      |        |                                                                                     |      |
| Minor Lane/Major Mvmt    | NBLn1  | EBL                                                                               | EBT  | EBR    | WBL                                                                               | WBT  | WBR    | SBLn1                                                                             |      |        |                                                                                     |      |
| Capacity (veh/h)         | 703    | 1507                                                                              | -    | -      | 1350                                                                              | -    | -      | 962                                                                               |      |        |                                                                                     |      |
| HCM Lane V/C Ratio       | 0.068  | -                                                                                 | -    | -      | 0.004                                                                             | -    | -      | 0.001                                                                             |      |        |                                                                                     |      |
| HCM Control Delay (s)    | 10.5   | 0                                                                                 | -    | -      | 7.7                                                                               | 0    | -      | 8.7                                                                               |      |        |                                                                                     |      |
| HCM Lane LOS             | B      | A                                                                                 | -    | -      | A                                                                                 | A    | -      | A                                                                                 |      |        |                                                                                     |      |
| HCM 95th %tile Q(veh)    | 0.2    | 0                                                                                 | -    | -      | 0                                                                                 | -    | -      | 0                                                                                 |      |        |                                                                                     |      |

### Summary of All Intervals

| Run Number              | 1    | 2    | 3    | 4    | 5    | 6    | 7    |
|-------------------------|------|------|------|------|------|------|------|
| Start Time              | 7:15 | 7:15 | 7:15 | 7:15 | 7:15 | 7:15 | 7:15 |
| End Time                | 8:30 | 8:30 | 8:30 | 8:30 | 8:30 | 8:30 | 8:30 |
| Total Time (min)        | 75   | 75   | 75   | 75   | 75   | 75   | 75   |
| Time Recorded (min)     | 60   | 60   | 60   | 60   | 60   | 60   | 60   |
| # of Intervals          | 5    | 5    | 5    | 5    | 5    | 5    | 5    |
| # of Recorded Intervals | 4    | 4    | 4    | 4    | 4    | 4    | 4    |
| Vehs Entered            | 430  | 415  | 428  | 404  | 400  | 398  | 440  |
| Vehs Exited             | 424  | 409  | 426  | 405  | 397  | 399  | 434  |
| Starting Vehs           | 1    | 1    | 0    | 3    | 1    | 5    | 3    |
| Ending Vehs             | 7    | 7    | 2    | 2    | 4    | 4    | 9    |
| Travel Distance (mi)    | 88   | 87   | 92   | 84   | 85   | 85   | 94   |
| Travel Time (hr)        | 4.2  | 4.2  | 4.4  | 4.0  | 4.0  | 4.1  | 4.6  |
| Total Delay (hr)        | 0.8  | 0.8  | 0.9  | 0.7  | 0.8  | 0.8  | 0.9  |
| Total Stops             | 401  | 422  | 468  | 369  | 406  | 402  | 460  |
| Fuel Used (gal)         | 3.8  | 3.8  | 4.0  | 3.6  | 3.6  | 3.7  | 4.0  |

### Summary of All Intervals

| Run Number              | 8    | 9    | 10   | Avg  |
|-------------------------|------|------|------|------|
| Start Time              | 7:15 | 7:15 | 7:15 | 7:15 |
| End Time                | 8:30 | 8:30 | 8:30 | 8:30 |
| Total Time (min)        | 75   | 75   | 75   | 75   |
| Time Recorded (min)     | 60   | 60   | 60   | 60   |
| # of Intervals          | 5    | 5    | 5    | 5    |
| # of Recorded Intervals | 4    | 4    | 4    | 4    |
| Vehs Entered            | 394  | 424  | 426  | 416  |
| Vehs Exited             | 395  | 426  | 425  | 415  |
| Starting Vehs           | 3    | 5    | 1    | 0    |
| Ending Vehs             | 2    | 3    | 2    | 0    |
| Travel Distance (mi)    | 83   | 90   | 89   | 88   |
| Travel Time (hr)        | 4.0  | 4.3  | 4.3  | 4.2  |
| Total Delay (hr)        | 0.8  | 0.9  | 0.9  | 0.8  |
| Total Stops             | 396  | 423  | 417  | 418  |
| Fuel Used (gal)         | 3.6  | 4.0  | 3.9  | 3.8  |

### Interval #0 Information Seeding

|                                               |      |
|-----------------------------------------------|------|
| Start Time                                    | 7:15 |
| End Time                                      | 7:30 |
| Total Time (min)                              | 15   |
| Volumes adjusted by Growth Factors, Anti PHF. |      |
| No data recorded this interval.               |      |

### Interval #1 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 7:30 |
| End Time         | 7:45 |
| Total Time (min) | 15   |

Volumes adjusted by PHF, Growth Factors.

| Run Number           | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
|----------------------|-----|-----|-----|-----|-----|-----|-----|
| Vehs Entered         | 128 | 117 | 133 | 111 | 118 | 120 | 148 |
| Vehs Exited          | 126 | 116 | 129 | 109 | 114 | 121 | 145 |
| Starting Vehs        | 1   | 1   | 0   | 3   | 1   | 5   | 3   |
| Ending Vehs          | 3   | 2   | 4   | 5   | 5   | 4   | 6   |
| Travel Distance (mi) | 26  | 24  | 29  | 23  | 25  | 25  | 31  |
| Travel Time (hr)     | 1.3 | 1.2 | 1.4 | 1.1 | 1.2 | 1.2 | 1.5 |
| Total Delay (hr)     | 0.3 | 0.2 | 0.3 | 0.2 | 0.2 | 0.2 | 0.3 |
| Total Stops          | 119 | 117 | 149 | 94  | 119 | 115 | 139 |
| Fuel Used (gal)      | 1.1 | 1.1 | 1.3 | 1.0 | 1.0 | 1.1 | 1.4 |

### Interval #1 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 7:30 |
| End Time         | 7:45 |
| Total Time (min) | 15   |

Volumes adjusted by PHF, Growth Factors.

| Run Number           | 8   | 9   | 10  | Avg |
|----------------------|-----|-----|-----|-----|
| Vehs Entered         | 124 | 130 | 120 | 121 |
| Vehs Exited          | 121 | 134 | 112 | 121 |
| Starting Vehs        | 3   | 5   | 1   | 0   |
| Ending Vehs          | 6   | 1   | 9   | 2   |
| Travel Distance (mi) | 26  | 29  | 24  | 26  |
| Travel Time (hr)     | 1.2 | 1.4 | 1.1 | 1.3 |
| Total Delay (hr)     | 0.3 | 0.3 | 0.2 | 0.3 |
| Total Stops          | 120 | 142 | 109 | 120 |
| Fuel Used (gal)      | 1.1 | 1.3 | 1.1 | 1.1 |

### Interval #2 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 7:45 |
| End Time         | 8:00 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
|----------------------|-----|-----|-----|-----|-----|-----|-----|
| Vehs Entered         | 107 | 90  | 88  | 83  | 98  | 100 | 94  |
| Vehs Exited          | 105 | 88  | 87  | 83  | 101 | 101 | 98  |
| Starting Vehs        | 3   | 2   | 4   | 5   | 5   | 4   | 6   |
| Ending Vehs          | 5   | 4   | 5   | 5   | 2   | 3   | 2   |
| Travel Distance (mi) | 22  | 18  | 19  | 17  | 21  | 21  | 21  |
| Travel Time (hr)     | 1.0 | 0.9 | 0.9 | 0.8 | 1.0 | 1.0 | 1.0 |
| Total Delay (hr)     | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 |
| Total Stops          | 102 | 87  | 98  | 67  | 106 | 105 | 100 |
| Fuel Used (gal)      | 0.9 | 0.8 | 0.8 | 0.7 | 0.9 | 0.9 | 0.9 |

### Interval #2 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 7:45 |
| End Time         | 8:00 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 8   | 9   | 10  | Avg |
|----------------------|-----|-----|-----|-----|
| Vehs Entered         | 106 | 96  | 99  | 95  |
| Vehs Exited          | 111 | 95  | 102 | 95  |
| Starting Vehs        | 6   | 1   | 9   | 2   |
| Ending Vehs          | 1   | 2   | 6   | 1   |
| Travel Distance (mi) | 24  | 21  | 21  | 21  |
| Travel Time (hr)     | 1.1 | 1.0 | 1.0 | 1.0 |
| Total Delay (hr)     | 0.3 | 0.2 | 0.2 | 0.2 |
| Total Stops          | 123 | 101 | 101 | 99  |
| Fuel Used (gal)      | 1.0 | 0.9 | 0.9 | 0.9 |

### Interval #3 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 8:00 |
| End Time         | 8:15 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
|----------------------|-----|-----|-----|-----|-----|-----|-----|
| Vehs Entered         | 110 | 100 | 99  | 107 | 92  | 94  | 110 |
| Vehs Exited          | 110 | 98  | 96  | 106 | 89  | 90  | 102 |
| Starting Vehs        | 5   | 4   | 5   | 5   | 2   | 3   | 2   |
| Ending Vehs          | 5   | 6   | 8   | 6   | 5   | 7   | 10  |
| Travel Distance (mi) | 21  | 21  | 22  | 22  | 19  | 20  | 23  |
| Travel Time (hr)     | 1.0 | 1.0 | 1.0 | 1.0 | 0.9 | 1.0 | 1.1 |
| Total Delay (hr)     | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| Total Stops          | 89  | 104 | 110 | 100 | 89  | 101 | 118 |
| Fuel Used (gal)      | 0.9 | 0.9 | 1.0 | 0.9 | 0.8 | 0.8 | 0.9 |

### Interval #3 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 8:00 |
| End Time         | 8:15 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 8   | 9   | 10  | Avg |
|----------------------|-----|-----|-----|-----|
| Vehs Entered         | 79  | 97  | 100 | 99  |
| Vehs Exited          | 73  | 97  | 105 | 97  |
| Starting Vehs        | 1   | 2   | 6   | 1   |
| Ending Vehs          | 7   | 2   | 1   | 3   |
| Travel Distance (mi) | 16  | 20  | 22  | 21  |
| Travel Time (hr)     | 0.8 | 0.9 | 1.0 | 1.0 |
| Total Delay (hr)     | 0.1 | 0.2 | 0.2 | 0.2 |
| Total Stops          | 73  | 89  | 95  | 100 |
| Fuel Used (gal)      | 0.7 | 0.9 | 0.9 | 0.9 |

#### Interval #4 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 8:15 |
| End Time         | 8:30 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
|----------------------|-----|-----|-----|-----|-----|-----|-----|
| Vehs Entered         | 85  | 108 | 108 | 103 | 92  | 84  | 88  |
| Vehs Exited          | 83  | 107 | 114 | 107 | 93  | 87  | 89  |
| Starting Vehs        | 5   | 6   | 8   | 6   | 5   | 7   | 10  |
| Ending Vehs          | 7   | 7   | 2   | 2   | 4   | 4   | 9   |
| Travel Distance (mi) | 19  | 23  | 22  | 22  | 19  | 18  | 19  |
| Travel Time (hr)     | 0.9 | 1.1 | 1.1 | 1.1 | 0.9 | 0.9 | 0.9 |
| Total Delay (hr)     | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| Total Stops          | 91  | 114 | 111 | 108 | 92  | 81  | 103 |
| Fuel Used (gal)      | 0.8 | 1.0 | 0.9 | 1.0 | 0.8 | 0.8 | 0.8 |

#### Interval #4 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 8:15 |
| End Time         | 8:30 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 8   | 9   | 10  | Avg |
|----------------------|-----|-----|-----|-----|
| Vehs Entered         | 85  | 101 | 107 | 98  |
| Vehs Exited          | 90  | 100 | 106 | 97  |
| Starting Vehs        | 7   | 2   | 1   | 3   |
| Ending Vehs          | 2   | 3   | 2   | 0   |
| Travel Distance (mi) | 17  | 20  | 23  | 20  |
| Travel Time (hr)     | 0.8 | 0.9 | 1.1 | 1.0 |
| Total Delay (hr)     | 0.2 | 0.2 | 0.2 | 0.2 |
| Total Stops          | 80  | 91  | 112 | 100 |
| Fuel Used (gal)      | 0.7 | 0.9 | 1.0 | 0.9 |

## Queuing and Blocking Report Background AM

02/02/2024

### Intersection: 2: Red Ln & Carrollton Ave

| Movement              | EB  | NB  | SB  |
|-----------------------|-----|-----|-----|
| Directions Served     | LR  | LT  | TR  |
| Maximum Queue (ft)    | 37  | 47  | 55  |
| Average Queue (ft)    | 26  | 22  | 33  |
| 95th Queue (ft)       | 44  | 46  | 48  |
| Link Distance (ft)    | 383 | 305 | 460 |
| Upstream Blk Time (%) |     |     |     |
| Queuing Penalty (veh) |     |     |     |
| Storage Bay Dist (ft) |     |     |     |
| Storage Blk Time (%)  |     |     |     |
| Queuing Penalty (veh) |     |     |     |

### Intersection: 5: Broad St & Carrollton Ave

| Movement              | WB  | NB  | SB  |
|-----------------------|-----|-----|-----|
| Directions Served     | LTR | LTR | LTR |
| Maximum Queue (ft)    | 15  | 46  | 18  |
| Average Queue (ft)    | 1   | 24  | 1   |
| 95th Queue (ft)       | 11  | 47  | 9   |
| Link Distance (ft)    | 373 | 621 | 370 |
| Upstream Blk Time (%) |     |     |     |
| Queuing Penalty (veh) |     |     |     |
| Storage Bay Dist (ft) |     |     |     |
| Storage Blk Time (%)  |     |     |     |
| Queuing Penalty (veh) |     |     |     |

### Intersection: 8: Mt Vernon Ln & Carrollton Ave

| Movement              | EB  | WB  | NB  | SB  |
|-----------------------|-----|-----|-----|-----|
| Directions Served     | LTR | LTR | LTR | LTR |
| Maximum Queue (ft)    | 60  | 52  | 43  | 31  |
| Average Queue (ft)    | 30  | 28  | 20  | 8   |
| 95th Queue (ft)       | 51  | 48  | 46  | 31  |
| Link Distance (ft)    | 373 | 383 | 294 | 364 |
| Upstream Blk Time (%) |     |     |     |     |
| Queuing Penalty (veh) |     |     |     |     |
| Storage Bay Dist (ft) |     |     |     |     |
| Storage Blk Time (%)  |     |     |     |     |
| Queuing Penalty (veh) |     |     |     |     |

### Network Summary

Network wide Queuing Penalty: 0

| Intersection              |     |
|---------------------------|-----|
| Intersection Delay, s/veh | 7.8 |
| Intersection LOS          | A   |

| Movement            | EBL                                                                               | EBR  | NBL  | NBT                                                                               | SBT                                                                               | SBR  |
|---------------------|-----------------------------------------------------------------------------------|------|------|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|------|
| Lane Configurations |  |      |      |  |  |      |
| Traffic Vol, veh/h  | 76                                                                                | 24   | 38   | 57                                                                                | 33                                                                                | 79   |
| Future Vol, veh/h   | 76                                                                                | 24   | 38   | 57                                                                                | 33                                                                                | 79   |
| Peak Hour Factor    | 0.93                                                                              | 0.93 | 0.93 | 0.93                                                                              | 0.93                                                                              | 0.93 |
| Heavy Vehicles, %   | 0                                                                                 | 0    | 0    | 0                                                                                 | 0                                                                                 | 0    |
| Mvmt Flow           | 82                                                                                | 26   | 41   | 61                                                                                | 35                                                                                | 85   |
| Number of Lanes     | 1                                                                                 | 0    | 0    | 1                                                                                 | 1                                                                                 | 0    |

| Approach                   | EB | NB  | SB  |
|----------------------------|----|-----|-----|
| Opposing Approach          |    | SB  | NB  |
| Opposing Lanes             | 0  | 1   | 1   |
| Conflicting Approach Left  | SB | EB  |     |
| Conflicting Lanes Left     | 1  | 1   | 0   |
| Conflicting Approach Right | NB |     | EB  |
| Conflicting Lanes Right    | 1  | 0   | 1   |
| HCM Control Delay          | 8  | 7.9 | 7.4 |
| HCM LOS                    | A  | A   | A   |

| Lane                   | NBLn1 | EBLn1 | SBLn1 |
|------------------------|-------|-------|-------|
| Vol Left, %            | 40%   | 76%   | 0%    |
| Vol Thru, %            | 60%   | 0%    | 29%   |
| Vol Right, %           | 0%    | 24%   | 71%   |
| Sign Control           | Stop  | Stop  | Stop  |
| Traffic Vol by Lane    | 95    | 100   | 112   |
| LT Vol                 | 38    | 76    | 0     |
| Through Vol            | 57    | 0     | 33    |
| RT Vol                 | 0     | 24    | 79    |
| Lane Flow Rate         | 102   | 108   | 120   |
| Geometry Grp           | 1     | 1     | 1     |
| Degree of Util (X)     | 0.121 | 0.128 | 0.125 |
| Departure Headway (Hd) | 4.263 | 4.288 | 3.744 |
| Convergence, Y/N       | Yes   | Yes   | Yes   |
| Cap                    | 830   | 824   | 941   |
| Service Time           | 2.344 | 2.378 | 1.835 |
| HCM Lane V/C Ratio     | 0.123 | 0.131 | 0.128 |
| HCM Control Delay      | 7.9   | 8     | 7.4   |
| HCM Lane LOS           | A     | A     | A     |
| HCM 95th-tile Q        | 0.4   | 0.4   | 0.4   |



| Intersection              |     |
|---------------------------|-----|
| Intersection Delay, s/veh | 7.9 |
| Intersection LOS          | A   |

| Movement            | EBL  | EBT  | EBR  | WBL  | WBT  | WBR  | NBL  | NBT  | NBR  | SBL  | SBT  | SBR  |
|---------------------|------|------|------|------|------|------|------|------|------|------|------|------|
| Lane Configurations |      | ↕    |      |      | ↕    |      |      | ↕    |      |      | ↕    |      |
| Traffic Vol, veh/h  | 5    | 95   | 13   | 2    | 112  | 2    | 14   | 3    | 2    | 3    | 5    | 6    |
| Future Vol, veh/h   | 5    | 95   | 13   | 2    | 112  | 2    | 14   | 3    | 2    | 3    | 5    | 6    |
| Peak Hour Factor    | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 |
| Heavy Vehicles, %   | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    |
| Mvmt Flow           | 6    | 116  | 16   | 2    | 137  | 2    | 17   | 4    | 2    | 4    | 6    | 7    |
| Number of Lanes     | 0    | 1    | 0    | 0    | 1    | 0    | 0    | 1    | 0    | 0    | 1    | 0    |

| Approach                   | EB  | WB | NB  | SB  |
|----------------------------|-----|----|-----|-----|
| Opposing Approach          | WB  | EB | SB  | NB  |
| Opposing Lanes             | 1   | 1  | 1   | 1   |
| Conflicting Approach Left  | SB  | NB | EB  | WB  |
| Conflicting Lanes Left     | 1   | 1  | 1   | 1   |
| Conflicting Approach Right | NB  | SB | WB  | EB  |
| Conflicting Lanes Right    | 1   | 1  | 1   | 1   |
| HCM Control Delay          | 7.9 | 8  | 7.8 | 7.4 |
| HCM LOS                    | A   | A  | A   | A   |

| Lane                   | NBLn1 | EBLn1 | WBLn1 | SBLn1 |
|------------------------|-------|-------|-------|-------|
| Vol Left, %            | 74%   | 4%    | 2%    | 21%   |
| Vol Thru, %            | 16%   | 84%   | 97%   | 36%   |
| Vol Right, %           | 11%   | 12%   | 2%    | 43%   |
| Sign Control           | Stop  | Stop  | Stop  | Stop  |
| Traffic Vol by Lane    | 19    | 113   | 116   | 14    |
| LT Vol                 | 14    | 5     | 2     | 3     |
| Through Vol            | 3     | 95    | 112   | 5     |
| RT Vol                 | 2     | 13    | 2     | 6     |
| Lane Flow Rate         | 23    | 138   | 141   | 17    |
| Geometry Grp           | 1     | 1     | 1     | 1     |
| Degree of Util (X)     | 0.03  | 0.155 | 0.161 | 0.021 |
| Departure Headway (Hd) | 4.641 | 4.051 | 4.101 | 4.35  |
| Convergence, Y/N       | Yes   | Yes   | Yes   | Yes   |
| Cap                    | 776   | 878   | 867   | 828   |
| Service Time           | 2.642 | 2.111 | 2.159 | 2.351 |
| HCM Lane V/C Ratio     | 0.03  | 0.157 | 0.163 | 0.021 |
| HCM Control Delay      | 7.8   | 7.9   | 8     | 7.4   |
| HCM Lane LOS           | A     | A     | A     | A     |
| HCM 95th-tile Q        | 0.1   | 0.5   | 0.6   | 0.1   |

| Intersection             |      |      |      |      |      |      |      |      |      |      |      |      |
|--------------------------|------|------|------|------|------|------|------|------|------|------|------|------|
| Int Delay, s/veh         | 3.1  |      |      |      |      |      |      |      |      |      |      |      |
| Movement                 | EBL  | EBT  | EBR  | WBL  | WBT  | WBR  | NBL  | NBT  | NBR  | SBL  | SBT  | SBR  |
| Lane Configurations      |      | ↕    |      |      | ↕    |      |      | ↕    |      |      | ↕    |      |
| Traffic Vol, veh/h       | 3    | 107  | 94   | 8    | 124  | 1    | 90   | 0    | 6    | 0    | 2    | 2    |
| Future Vol, veh/h        | 3    | 107  | 94   | 8    | 124  | 1    | 90   | 0    | 6    | 0    | 2    | 2    |
| Conflicting Peds, #/hr   | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| Sign Control             | Free | Free | Free | Free | Free | Free | Stop | Stop | Stop | Stop | Stop | Stop |
| RT Channelized           | -    | -    | None | -    | -    | None | -    | -    | None | -    | -    | None |
| Storage Length           | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    |
| Veh in Median Storage, # | -    | 0    | -    | -    | 0    | -    | -    | 0    | -    | -    | 0    | -    |
| Grade, %                 | -    | 0    | -    | -    | 0    | -    | -    | 0    | -    | -    | 0    | -    |
| Peak Hour Factor         | 82   | 82   | 82   | 82   | 82   | 82   | 82   | 82   | 82   | 82   | 82   | 82   |
| Heavy Vehicles, %        | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| Mvmt Flow                | 4    | 130  | 115  | 10   | 151  | 1    | 110  | 0    | 7    | 0    | 2    | 2    |

| Major/Minor          | Major1 |   |   | Major2 |   |   | Minor1 |     |     | Minor2 |     |     |
|----------------------|--------|---|---|--------|---|---|--------|-----|-----|--------|-----|-----|
| Conflicting Flow All | 152    | 0 | 0 | 245    | 0 | 0 | 370    | 368 | 188 | 371    | 425 | 152 |
| Stage 1              | -      | - | - | -      | - | - | 196    | 196 | -   | 172    | 172 | -   |
| Stage 2              | -      | - | - | -      | - | - | 174    | 172 | -   | 199    | 253 | -   |
| Critical Hdwy        | 4.1    | - | - | 4.1    | - | - | 7.1    | 6.5 | 6.2 | 7.1    | 6.5 | 6.2 |
| Critical Hdwy Stg 1  | -      | - | - | -      | - | - | 6.1    | 5.5 | -   | 6.1    | 5.5 | -   |
| Critical Hdwy Stg 2  | -      | - | - | -      | - | - | 6.1    | 5.5 | -   | 6.1    | 5.5 | -   |
| Follow-up Hdwy       | 2.2    | - | - | 2.2    | - | - | 3.5    | 4   | 3.3 | 3.5    | 4   | 3.3 |
| Pot Cap-1 Maneuver   | 1441   | - | - | 1333   | - | - | 590    | 564 | 859 | 589    | 524 | 900 |
| Stage 1              | -      | - | - | -      | - | - | 810    | 742 | -   | 835    | 760 | -   |
| Stage 2              | -      | - | - | -      | - | - | 833    | 760 | -   | 807    | 701 | -   |
| Platoon blocked, %   | -      | - | - | -      | - | - | -      | -   | -   | -      | -   | -   |
| Mov Cap-1 Maneuver   | 1441   | - | - | 1333   | - | - | 581    | 558 | 859 | 579    | 518 | 900 |
| Mov Cap-2 Maneuver   | -      | - | - | -      | - | - | 581    | 558 | -   | 579    | 518 | -   |
| Stage 1              | -      | - | - | -      | - | - | 808    | 740 | -   | 832    | 754 | -   |
| Stage 2              | -      | - | - | -      | - | - | 821    | 754 | -   | 798    | 699 | -   |

| Approach             | EB  |  |  | WB  |  |  | NB   |  |  | SB   |  |  |
|----------------------|-----|--|--|-----|--|--|------|--|--|------|--|--|
| HCM Control Delay, s | 0.1 |  |  | 0.5 |  |  | 12.6 |  |  | 10.5 |  |  |
| HCM LOS              |     |  |  |     |  |  | B    |  |  | B    |  |  |

| Minor Lane/Major Mvmt | NBLn1 | EBL   | EBT | EBR | WBL   | WBT | WBR | SBLn1 |
|-----------------------|-------|-------|-----|-----|-------|-----|-----|-------|
| Capacity (veh/h)      | 593   | 1441  | -   | -   | 1333  | -   | -   | 658   |
| HCM Lane V/C Ratio    | 0.197 | 0.003 | -   | -   | 0.007 | -   | -   | 0.007 |
| HCM Control Delay (s) | 12.6  | 7.5   | 0   | -   | 7.7   | 0   | -   | 10.5  |
| HCM Lane LOS          | B     | A     | A   | -   | A     | A   | -   | B     |
| HCM 95th %tile Q(veh) | 0.7   | 0     | -   | -   | 0     | -   | -   | 0     |

### Summary of All Intervals

| Run Number              | 1    | 2    | 3    | 4    | 5    | 6    | 7    |
|-------------------------|------|------|------|------|------|------|------|
| Start Time              | 4:15 | 4:15 | 4:15 | 4:15 | 4:15 | 4:15 | 4:15 |
| End Time                | 5:30 | 5:30 | 5:30 | 5:30 | 5:30 | 5:30 | 5:30 |
| Total Time (min)        | 75   | 75   | 75   | 75   | 75   | 75   | 75   |
| Time Recorded (min)     | 60   | 60   | 60   | 60   | 60   | 60   | 60   |
| # of Intervals          | 5    | 5    | 5    | 5    | 5    | 5    | 5    |
| # of Recorded Intervals | 4    | 4    | 4    | 4    | 4    | 4    | 4    |
| Vehs Entered            | 608  | 572  | 581  | 509  | 564  | 592  | 556  |
| Vehs Exited             | 608  | 567  | 579  | 507  | 564  | 593  | 547  |
| Starting Vehs           | 9    | 7    | 4    | 8    | 4    | 8    | 6    |
| Ending Vehs             | 9    | 12   | 6    | 10   | 4    | 7    | 15   |
| Travel Distance (mi)    | 135  | 124  | 129  | 115  | 126  | 132  | 125  |
| Travel Time (hr)        | 6.7  | 6.1  | 6.3  | 5.6  | 6.2  | 6.5  | 6.1  |
| Total Delay (hr)        | 1.5  | 1.4  | 1.4  | 1.3  | 1.4  | 1.4  | 1.4  |
| Total Stops             | 743  | 661  | 699  | 627  | 675  | 707  | 684  |
| Fuel Used (gal)         | 5.9  | 5.3  | 5.6  | 5.0  | 5.5  | 5.8  | 5.4  |

### Summary of All Intervals

| Run Number              | 8    | 9    | 10   | Avg  |
|-------------------------|------|------|------|------|
| Start Time              | 4:15 | 4:15 | 4:15 | 4:15 |
| End Time                | 5:30 | 5:30 | 5:30 | 5:30 |
| Total Time (min)        | 75   | 75   | 75   | 75   |
| Time Recorded (min)     | 60   | 60   | 60   | 60   |
| # of Intervals          | 5    | 5    | 5    | 5    |
| # of Recorded Intervals | 4    | 4    | 4    | 4    |
| Vehs Entered            | 573  | 574  | 563  | 566  |
| Vehs Exited             | 569  | 580  | 562  | 569  |
| Starting Vehs           | 4    | 6    | 4    | 3    |
| Ending Vehs             | 8    | 0    | 5    | 5    |
| Travel Distance (mi)    | 130  | 128  | 125  | 127  |
| Travel Time (hr)        | 6.4  | 6.3  | 6.1  | 6.2  |
| Total Delay (hr)        | 1.4  | 1.4  | 1.4  | 1.4  |
| Total Stops             | 718  | 697  | 672  | 684  |
| Fuel Used (gal)         | 5.8  | 5.6  | 5.4  | 5.5  |

### Interval #0 Information Seeding

|                                               |      |
|-----------------------------------------------|------|
| Start Time                                    | 4:15 |
| End Time                                      | 4:30 |
| Total Time (min)                              | 15   |
| Volumes adjusted by Growth Factors, Anti PHF. |      |
| No data recorded this interval.               |      |

### Interval #1 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 4:30 |
| End Time         | 4:45 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
|----------------------|-----|-----|-----|-----|-----|-----|-----|
| Vehs Entered         | 150 | 125 | 145 | 112 | 120 | 134 | 120 |
| Vehs Exited          | 151 | 126 | 144 | 116 | 121 | 138 | 125 |
| Starting Vehs        | 9   | 7   | 4   | 8   | 4   | 8   | 6   |
| Ending Vehs          | 8   | 6   | 5   | 4   | 3   | 4   | 1   |
| Travel Distance (mi) | 33  | 26  | 32  | 26  | 27  | 32  | 29  |
| Travel Time (hr)     | 1.6 | 1.3 | 1.5 | 1.3 | 1.3 | 1.6 | 1.4 |
| Total Delay (hr)     | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.3 |
| Total Stops          | 183 | 139 | 171 | 145 | 140 | 181 | 156 |
| Fuel Used (gal)      | 1.5 | 1.1 | 1.4 | 1.1 | 1.2 | 1.4 | 1.2 |

### Interval #1 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 4:30 |
| End Time         | 4:45 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 8   | 9   | 10  | Avg |
|----------------------|-----|-----|-----|-----|
| Vehs Entered         | 143 | 148 | 130 | 132 |
| Vehs Exited          | 139 | 152 | 127 | 133 |
| Starting Vehs        | 4   | 6   | 4   | 3   |
| Ending Vehs          | 8   | 2   | 7   | 2   |
| Travel Distance (mi) | 31  | 34  | 29  | 30  |
| Travel Time (hr)     | 1.5 | 1.7 | 1.4 | 1.5 |
| Total Delay (hr)     | 0.3 | 0.4 | 0.3 | 0.3 |
| Total Stops          | 170 | 191 | 145 | 162 |
| Fuel Used (gal)      | 1.4 | 1.5 | 1.3 | 1.3 |

### Interval #2 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 4:45 |
| End Time         | 5:00 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
|----------------------|-----|-----|-----|-----|-----|-----|-----|
| Vehs Entered         | 144 | 141 | 134 | 114 | 149 | 143 | 141 |
| Vehs Exited          | 145 | 138 | 134 | 110 | 149 | 142 | 140 |
| Starting Vehs        | 8   | 6   | 5   | 4   | 3   | 4   | 1   |
| Ending Vehs          | 7   | 9   | 5   | 8   | 3   | 5   | 2   |
| Travel Distance (mi) | 33  | 31  | 29  | 24  | 32  | 31  | 31  |
| Travel Time (hr)     | 1.6 | 1.5 | 1.4 | 1.2 | 1.6 | 1.5 | 1.5 |
| Total Delay (hr)     | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.3 | 0.3 |
| Total Stops          | 178 | 170 | 160 | 132 | 181 | 178 | 168 |
| Fuel Used (gal)      | 1.4 | 1.3 | 1.2 | 1.1 | 1.4 | 1.3 | 1.4 |

### Interval #2 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 4:45 |
| End Time         | 5:00 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 8   | 9   | 10  | Avg |
|----------------------|-----|-----|-----|-----|
| Vehs Entered         | 128 | 124 | 139 | 135 |
| Vehs Exited          | 134 | 123 | 139 | 135 |
| Starting Vehs        | 8   | 2   | 7   | 2   |
| Ending Vehs          | 2   | 3   | 7   | 2   |
| Travel Distance (mi) | 31  | 27  | 31  | 30  |
| Travel Time (hr)     | 1.5 | 1.4 | 1.5 | 1.5 |
| Total Delay (hr)     | 0.4 | 0.3 | 0.3 | 0.3 |
| Total Stops          | 176 | 153 | 166 | 166 |
| Fuel Used (gal)      | 1.4 | 1.2 | 1.3 | 1.3 |

### Interval #3 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 5:00 |
| End Time         | 5:15 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
|----------------------|-----|-----|-----|-----|-----|-----|-----|
| Vehs Entered         | 146 | 119 | 128 | 126 | 139 | 145 | 128 |
| Vehs Exited          | 148 | 120 | 126 | 126 | 129 | 142 | 122 |
| Starting Vehs        | 7   | 9   | 5   | 8   | 3   | 5   | 2   |
| Ending Vehs          | 5   | 8   | 7   | 8   | 13  | 8   | 8   |
| Travel Distance (mi) | 33  | 25  | 30  | 28  | 32  | 32  | 29  |
| Travel Time (hr)     | 1.6 | 1.2 | 1.4 | 1.4 | 1.6 | 1.6 | 1.4 |
| Total Delay (hr)     | 0.4 | 0.3 | 0.3 | 0.3 | 0.4 | 0.3 | 0.3 |
| Total Stops          | 184 | 134 | 159 | 152 | 172 | 166 | 160 |
| Fuel Used (gal)      | 1.4 | 1.1 | 1.3 | 1.3 | 1.4 | 1.4 | 1.2 |

### Interval #3 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 5:00 |
| End Time         | 5:15 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 8   | 9   | 10  | Avg |
|----------------------|-----|-----|-----|-----|
| Vehs Entered         | 131 | 130 | 124 | 133 |
| Vehs Exited          | 124 | 123 | 128 | 131 |
| Starting Vehs        | 2   | 3   | 7   | 2   |
| Ending Vehs          | 9   | 10  | 3   | 6   |
| Travel Distance (mi) | 30  | 28  | 27  | 29  |
| Travel Time (hr)     | 1.4 | 1.4 | 1.3 | 1.4 |
| Total Delay (hr)     | 0.3 | 0.3 | 0.3 | 0.3 |
| Total Stops          | 162 | 149 | 160 | 159 |
| Fuel Used (gal)      | 1.3 | 1.2 | 1.2 | 1.3 |

#### Interval #4 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 5:15 |
| End Time         | 5:30 |
| Total Time (min) | 15   |

Volumes adjusted by PHF, Growth Factors.

| Run Number           | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
|----------------------|-----|-----|-----|-----|-----|-----|-----|
| Vehs Entered         | 168 | 187 | 174 | 157 | 156 | 170 | 167 |
| Vehs Exited          | 164 | 183 | 175 | 155 | 165 | 171 | 160 |
| Starting Vehs        | 5   | 8   | 7   | 8   | 13  | 8   | 8   |
| Ending Vehs          | 9   | 12  | 6   | 10  | 4   | 7   | 15  |
| Travel Distance (mi) | 37  | 41  | 39  | 36  | 36  | 37  | 37  |
| Travel Time (hr)     | 1.8 | 2.1 | 1.9 | 1.8 | 1.8 | 1.8 | 1.8 |
| Total Delay (hr)     | 0.4 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 |
| Total Stops          | 198 | 218 | 209 | 198 | 182 | 182 | 200 |
| Fuel Used (gal)      | 1.6 | 1.8 | 1.7 | 1.6 | 1.6 | 1.7 | 1.6 |

#### Interval #4 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 5:15 |
| End Time         | 5:30 |
| Total Time (min) | 15   |

Volumes adjusted by PHF, Growth Factors.

| Run Number           | 8   | 9   | 10  | Avg |
|----------------------|-----|-----|-----|-----|
| Vehs Entered         | 171 | 172 | 170 | 168 |
| Vehs Exited          | 172 | 182 | 168 | 169 |
| Starting Vehs        | 9   | 10  | 3   | 6   |
| Ending Vehs          | 8   | 0   | 5   | 5   |
| Travel Distance (mi) | 39  | 39  | 38  | 38  |
| Travel Time (hr)     | 1.9 | 1.9 | 1.9 | 1.9 |
| Total Delay (hr)     | 0.4 | 0.4 | 0.4 | 0.4 |
| Total Stops          | 210 | 204 | 201 | 199 |
| Fuel Used (gal)      | 1.7 | 1.7 | 1.6 | 1.7 |

## Queuing and Blocking Report

### Background PM

02/02/2024

#### Intersection: 2: Red Ln & Carrollton Ave

| Movement              | EB  | NB  | SB  |
|-----------------------|-----|-----|-----|
| Directions Served     | LR  | LT  | TR  |
| Maximum Queue (ft)    | 48  | 53  | 55  |
| Average Queue (ft)    | 30  | 32  | 33  |
| 95th Queue (ft)       | 41  | 49  | 47  |
| Link Distance (ft)    | 383 | 305 | 460 |
| Upstream Blk Time (%) |     |     |     |
| Queuing Penalty (veh) |     |     |     |
| Storage Bay Dist (ft) |     |     |     |
| Storage Blk Time (%)  |     |     |     |
| Queuing Penalty (veh) |     |     |     |

#### Intersection: 5: Broad St & Carrollton Ave

| Movement              | EB  | WB  | NB  | SB  |
|-----------------------|-----|-----|-----|-----|
| Directions Served     | LTR | LTR | LTR | LTR |
| Maximum Queue (ft)    | 11  | 23  | 77  | 31  |
| Average Queue (ft)    | 0   | 1   | 35  | 4   |
| 95th Queue (ft)       | 6   | 10  | 56  | 20  |
| Link Distance (ft)    | 292 | 373 | 621 | 370 |
| Upstream Blk Time (%) |     |     |     |     |
| Queuing Penalty (veh) |     |     |     |     |
| Storage Bay Dist (ft) |     |     |     |     |
| Storage Blk Time (%)  |     |     |     |     |
| Queuing Penalty (veh) |     |     |     |     |

#### Intersection: 8: Mt Vernon Ln & Carrollton Ave

| Movement              | EB  | WB  | NB  | SB  |
|-----------------------|-----|-----|-----|-----|
| Directions Served     | LTR | LTR | LTR | LTR |
| Maximum Queue (ft)    | 61  | 70  | 32  | 33  |
| Average Queue (ft)    | 36  | 34  | 14  | 11  |
| 95th Queue (ft)       | 54  | 51  | 39  | 35  |
| Link Distance (ft)    | 373 | 383 | 294 | 364 |
| Upstream Blk Time (%) |     |     |     |     |
| Queuing Penalty (veh) |     |     |     |     |
| Storage Bay Dist (ft) |     |     |     |     |
| Storage Blk Time (%)  |     |     |     |     |
| Queuing Penalty (veh) |     |     |     |     |

#### Network Summary

Network wide Queuing Penalty: 0



| Intersection              |     |
|---------------------------|-----|
| Intersection Delay, s/veh | 7.7 |
| Intersection LOS          | A   |

| Movement            | EBL                                                                               | EBR  | NBL  | NBT                                                                               | SBT                                                                               | SBR  |
|---------------------|-----------------------------------------------------------------------------------|------|------|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|------|
| Lane Configurations |  |      |      |  |  |      |
| Traffic Vol, veh/h  | 44                                                                                | 31   | 31   | 28                                                                                | 64                                                                                | 63   |
| Future Vol, veh/h   | 44                                                                                | 31   | 31   | 28                                                                                | 64                                                                                | 63   |
| Peak Hour Factor    | 0.86                                                                              | 0.86 | 0.86 | 0.86                                                                              | 0.86                                                                              | 0.86 |
| Heavy Vehicles, %   | 0                                                                                 | 0    | 0    | 0                                                                                 | 0                                                                                 | 0    |
| Mvmt Flow           | 51                                                                                | 36   | 36   | 33                                                                                | 74                                                                                | 73   |
| Number of Lanes     | 1                                                                                 | 0    | 0    | 1                                                                                 | 1                                                                                 | 0    |

| Approach                   | EB  | NB  | SB  |
|----------------------------|-----|-----|-----|
| Opposing Approach          |     | SB  | NB  |
| Opposing Lanes             | 0   | 1   | 1   |
| Conflicting Approach Left  | SB  | EB  |     |
| Conflicting Lanes Left     | 1   | 1   | 0   |
| Conflicting Approach Right | NB  |     | EB  |
| Conflicting Lanes Right    | 1   | 0   | 1   |
| HCM Control Delay          | 7.7 | 7.7 | 7.6 |
| HCM LOS                    | A   | A   | A   |

| Lane                   | NBLn1 | EBLn1 | SBLn1 |
|------------------------|-------|-------|-------|
| Vol Left, %            | 53%   | 59%   | 0%    |
| Vol Thru, %            | 47%   | 0%    | 50%   |
| Vol Right, %           | 0%    | 41%   | 50%   |
| Sign Control           | Stop  | Stop  | Stop  |
| Traffic Vol by Lane    | 59    | 75    | 127   |
| LT Vol                 | 31    | 44    | 0     |
| Through Vol            | 28    | 0     | 64    |
| RT Vol                 | 0     | 31    | 63    |
| Lane Flow Rate         | 69    | 87    | 148   |
| Geometry Grp           | 1     | 1     | 1     |
| Degree of Util (X)     | 0.081 | 0.1   | 0.156 |
| Departure Headway (Hd) | 4.273 | 4.138 | 3.808 |
| Convergence, Y/N       | Yes   | Yes   | Yes   |
| Cap                    | 831   | 854   | 932   |
| Service Time           | 2.339 | 2.223 | 1.87  |
| HCM Lane V/C Ratio     | 0.083 | 0.102 | 0.159 |
| HCM Control Delay      | 7.7   | 7.7   | 7.6   |
| HCM Lane LOS           | A     | A     | A     |
| HCM 95th-tile Q        | 0.3   | 0.3   | 0.6   |

| Intersection              |     |
|---------------------------|-----|
| Intersection Delay, s/veh | 7.8 |
| Intersection LOS          | A   |

| Movement            | EBL  | EBT                                                                               | EBR  | WBL  | WBT                                                                               | WBR  | NBL  | NBT                                                                                 | NBR  | SBL  | SBT                                                                                 | SBR  |
|---------------------|------|-----------------------------------------------------------------------------------|------|------|-----------------------------------------------------------------------------------|------|------|-------------------------------------------------------------------------------------|------|------|-------------------------------------------------------------------------------------|------|
| Lane Configurations |      |  |      |      |  |      |      |  |      |      |  |      |
| Traffic Vol, veh/h  | 21   | 63                                                                                | 9    | 1    | 87                                                                                | 11   | 17   | 18                                                                                  | 3    | 8    | 9                                                                                   | 16   |
| Future Vol, veh/h   | 21   | 63                                                                                | 9    | 1    | 87                                                                                | 11   | 17   | 18                                                                                  | 3    | 8    | 9                                                                                   | 16   |
| Peak Hour Factor    | 0.82 | 0.82                                                                              | 0.82 | 0.82 | 0.82                                                                              | 0.82 | 0.82 | 0.82                                                                                | 0.82 | 0.82 | 0.82                                                                                | 0.82 |
| Heavy Vehicles, %   | 2    | 2                                                                                 | 2    | 2    | 2                                                                                 | 2    | 2    | 2                                                                                   | 2    | 2    | 2                                                                                   | 2    |
| Mvmt Flow           | 26   | 77                                                                                | 11   | 1    | 106                                                                               | 13   | 21   | 22                                                                                  | 4    | 10   | 11                                                                                  | 20   |
| Number of Lanes     | 0    | 1                                                                                 | 0    | 0    | 1                                                                                 | 0    | 0    | 1                                                                                   | 0    | 0    | 1                                                                                   | 0    |

| Approach                   | EB  | WB  | NB  | SB  |
|----------------------------|-----|-----|-----|-----|
| Opposing Approach          | WB  | EB  | SB  | NB  |
| Opposing Lanes             | 1   | 1   | 1   | 1   |
| Conflicting Approach Left  | SB  | NB  | EB  | WB  |
| Conflicting Lanes Left     | 1   | 1   | 1   | 1   |
| Conflicting Approach Right | NB  | SB  | WB  | EB  |
| Conflicting Lanes Right    | 1   | 1   | 1   | 1   |
| HCM Control Delay          | 7.9 | 7.9 | 7.8 | 7.5 |
| HCM LOS                    | A   | A   | A   | A   |

| Lane                   | NBLn1 | EBLn1 | WBLn1 | SBLn1 |
|------------------------|-------|-------|-------|-------|
| Vol Left, %            | 45%   | 23%   | 1%    | 24%   |
| Vol Thru, %            | 47%   | 68%   | 88%   | 27%   |
| Vol Right, %           | 8%    | 10%   | 11%   | 48%   |
| Sign Control           | Stop  | Stop  | Stop  | Stop  |
| Traffic Vol by Lane    | 38    | 93    | 99    | 33    |
| LT Vol                 | 17    | 21    | 1     | 8     |
| Through Vol            | 18    | 63    | 87    | 9     |
| RT Vol                 | 3     | 9     | 11    | 16    |
| Lane Flow Rate         | 46    | 113   | 121   | 40    |
| Geometry Grp           | 1     | 1     | 1     | 1     |
| Degree of Util (X)     | 0.058 | 0.131 | 0.138 | 0.048 |
| Departure Headway (Hd) | 4.536 | 4.164 | 4.107 | 4.26  |
| Convergence, Y/N       | Yes   | Yes   | Yes   | Yes   |
| Cap                    | 794   | 849   | 861   | 846   |
| Service Time           | 2.538 | 2.249 | 2.191 | 2.261 |
| HCM Lane V/C Ratio     | 0.058 | 0.133 | 0.141 | 0.047 |
| HCM Control Delay      | 7.8   | 7.9   | 7.9   | 7.5   |
| HCM Lane LOS           | A     | A     | A     | A     |
| HCM 95th-tile Q        | 0.2   | 0.5   | 0.5   | 0.2   |

| Intersection             |      |      |      |      |      |      |      |      |      |      |      |      |
|--------------------------|------|------|------|------|------|------|------|------|------|------|------|------|
| Int Delay, s/veh         | 2.6  |      |      |      |      |      |      |      |      |      |      |      |
| Movement                 | EBL  | EBT  | EBR  | WBL  | WBT  | WBR  | NBL  | NBT  | NBR  | SBL  | SBT  | SBR  |
| Lane Configurations      |      | ↕    |      |      | ↕    |      |      | ↕    |      |      | ↕    |      |
| Traffic Vol, veh/h       | 7    | 77   | 125  | 20   | 99   | 3    | 36   | 6    | 13   | 5    | 8    | 9    |
| Future Vol, veh/h        | 7    | 77   | 125  | 20   | 99   | 3    | 36   | 6    | 13   | 5    | 8    | 9    |
| Conflicting Peds, #/hr   | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| Sign Control             | Free | Free | Free | Free | Free | Free | Stop | Stop | Stop | Stop | Stop | Stop |
| RT Channelized           | -    | -    | None | -    | -    | None | -    | -    | None | -    | -    | None |
| Storage Length           | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    |
| Veh in Median Storage, # | -    | 0    | -    | -    | 0    | -    | -    | 0    | -    | -    | 0    | -    |
| Grade, %                 | -    | 0    | -    | -    | 0    | -    | -    | 0    | -    | -    | 0    | -    |
| Peak Hour Factor         | 82   | 82   | 82   | 82   | 82   | 82   | 82   | 82   | 82   | 82   | 82   | 82   |
| Heavy Vehicles, %        | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| Mvmt Flow                | 9    | 94   | 152  | 24   | 121  | 4    | 44   | 7    | 16   | 6    | 10   | 11   |

| Major/Minor          | Major1 |   |   | Major2 |   |   | Minor1 |     |     | Minor2 |     |     |
|----------------------|--------|---|---|--------|---|---|--------|-----|-----|--------|-----|-----|
| Conflicting Flow All | 125    | 0 | 0 | 246    | 0 | 0 | 370    | 361 | 170 | 371    | 435 | 123 |
| Stage 1              | -      | - | - | -      | - | - | 188    | 188 | -   | 171    | 171 | -   |
| Stage 2              | -      | - | - | -      | - | - | 182    | 173 | -   | 200    | 264 | -   |
| Critical Hdwy        | 4.1    | - | - | 4.1    | - | - | 7.1    | 6.5 | 6.2 | 7.1    | 6.5 | 6.2 |
| Critical Hdwy Stg 1  | -      | - | - | -      | - | - | 6.1    | 5.5 | -   | 6.1    | 5.5 | -   |
| Critical Hdwy Stg 2  | -      | - | - | -      | - | - | 6.1    | 5.5 | -   | 6.1    | 5.5 | -   |
| Follow-up Hdwy       | 2.2    | - | - | 2.2    | - | - | 3.5    | 4   | 3.3 | 3.5    | 4   | 3.3 |
| Pot Cap-1 Maneuver   | 1474   | - | - | 1332   | - | - | 590    | 569 | 879 | 589    | 517 | 933 |
| Stage 1              | -      | - | - | -      | - | - | 818    | 748 | -   | 836    | 761 | -   |
| Stage 2              | -      | - | - | -      | - | - | 824    | 760 | -   | 806    | 694 | -   |
| Platoon blocked, %   | -      | - | - | -      | - | - | -      | -   | -   | -      | -   | -   |
| Mov Cap-1 Maneuver   | 1474   | - | - | 1332   | - | - | 563    | 554 | 879 | 561    | 504 | 933 |
| Mov Cap-2 Maneuver   | -      | - | - | -      | - | - | 563    | 554 | -   | 561    | 504 | -   |
| Stage 1              | -      | - | - | -      | - | - | 812    | 743 | -   | 830    | 747 | -   |
| Stage 2              | -      | - | - | -      | - | - | 788    | 746 | -   | 778    | 689 | -   |

| Approach             | EB  | WB  | NB   | SB   |
|----------------------|-----|-----|------|------|
| HCM Control Delay, s | 0.2 | 1.3 | 11.6 | 10.9 |
| HCM LOS              |     |     | B    | B    |

| Minor Lane/Major Mvmt | NBLn1 | EBL   | EBT | EBR | WBL   | WBT | WBR | SBLn1 |
|-----------------------|-------|-------|-----|-----|-------|-----|-----|-------|
| Capacity (veh/h)      | 614   | 1474  | -   | -   | 1332  | -   | -   | 639   |
| HCM Lane V/C Ratio    | 0.109 | 0.006 | -   | -   | 0.018 | -   | -   | 0.042 |
| HCM Control Delay (s) | 11.6  | 7.5   | 0   | -   | 7.8   | 0   | -   | 10.9  |
| HCM Lane LOS          | B     | A     | A   | -   | A     | A   | -   | B     |
| HCM 95th %tile Q(veh) | 0.4   | 0     | -   | -   | 0.1   | -   | -   | 0.1   |

### Summary of All Intervals

| Run Number              | 1    | 2    | 3    | 4    | 5    | 6    | 7    |
|-------------------------|------|------|------|------|------|------|------|
| Start Time              | 7:15 | 7:15 | 7:15 | 7:15 | 7:15 | 7:15 | 7:15 |
| End Time                | 8:30 | 8:30 | 8:30 | 8:30 | 8:30 | 8:30 | 8:30 |
| Total Time (min)        | 75   | 75   | 75   | 75   | 75   | 75   | 75   |
| Time Recorded (min)     | 60   | 60   | 60   | 60   | 60   | 60   | 60   |
| # of Intervals          | 5    | 5    | 5    | 5    | 5    | 5    | 5    |
| # of Recorded Intervals | 4    | 4    | 4    | 4    | 4    | 4    | 4    |
| Vehs Entered            | 554  | 584  | 531  | 514  | 533  | 592  | 558  |
| Vehs Exited             | 553  | 581  | 526  | 516  | 530  | 591  | 560  |
| Starting Vehs           | 3    | 0    | 5    | 4    | 3    | 6    | 7    |
| Ending Vehs             | 4    | 3    | 10   | 2    | 6    | 7    | 5    |
| Travel Distance (mi)    | 118  | 125  | 114  | 108  | 111  | 127  | 119  |
| Travel Time (hr)        | 5.7  | 6.1  | 5.6  | 5.3  | 5.4  | 6.2  | 5.8  |
| Total Delay (hr)        | 1.2  | 1.3  | 1.2  | 1.1  | 1.1  | 1.4  | 1.2  |
| Total Stops             | 580  | 636  | 597  | 522  | 555  | 654  | 599  |
| Fuel Used (gal)         | 5.2  | 5.6  | 5.0  | 4.7  | 4.8  | 5.6  | 5.1  |

### Summary of All Intervals

| Run Number              | 8    | 9    | 10   | Avg  |
|-------------------------|------|------|------|------|
| Start Time              | 7:15 | 7:15 | 7:15 | 7:15 |
| End Time                | 8:30 | 8:30 | 8:30 | 8:30 |
| Total Time (min)        | 75   | 75   | 75   | 75   |
| Time Recorded (min)     | 60   | 60   | 60   | 60   |
| # of Intervals          | 5    | 5    | 5    | 5    |
| # of Recorded Intervals | 4    | 4    | 4    | 4    |
| Vehs Entered            | 594  | 567  | 537  | 556  |
| Vehs Exited             | 595  | 569  | 537  | 556  |
| Starting Vehs           | 7    | 6    | 4    | 2    |
| Ending Vehs             | 6    | 4    | 4    | 2    |
| Travel Distance (mi)    | 127  | 121  | 115  | 119  |
| Travel Time (hr)        | 6.2  | 5.9  | 5.7  | 5.8  |
| Total Delay (hr)        | 1.3  | 1.2  | 1.2  | 1.2  |
| Total Stops             | 637  | 626  | 603  | 600  |
| Fuel Used (gal)         | 5.5  | 5.3  | 5.0  | 5.2  |

### Interval #0 Information Seeding

|                                               |      |
|-----------------------------------------------|------|
| Start Time                                    | 7:15 |
| End Time                                      | 7:30 |
| Total Time (min)                              | 15   |
| Volumes adjusted by Growth Factors, Anti PHF. |      |
| No data recorded this interval.               |      |

### Interval #1 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 7:30 |
| End Time         | 7:45 |
| Total Time (min) | 15   |

Volumes adjusted by PHF, Growth Factors.

| Run Number           | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
|----------------------|-----|-----|-----|-----|-----|-----|-----|
| Vehs Entered         | 178 | 159 | 187 | 156 | 163 | 161 | 173 |
| Vehs Exited          | 175 | 153 | 186 | 153 | 161 | 157 | 173 |
| Starting Vehs        | 3   | 0   | 5   | 4   | 3   | 6   | 7   |
| Ending Vehs          | 6   | 6   | 6   | 7   | 5   | 10  | 7   |
| Travel Distance (mi) | 37  | 33  | 39  | 31  | 34  | 34  | 37  |
| Travel Time (hr)     | 1.8 | 1.6 | 1.9 | 1.5 | 1.7 | 1.6 | 1.8 |
| Total Delay (hr)     | 0.4 | 0.3 | 0.4 | 0.3 | 0.4 | 0.4 | 0.4 |
| Total Stops          | 180 | 166 | 208 | 144 | 181 | 179 | 176 |
| Fuel Used (gal)      | 1.6 | 1.5 | 1.8 | 1.4 | 1.5 | 1.5 | 1.6 |

### Interval #1 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 7:30 |
| End Time         | 7:45 |
| Total Time (min) | 15   |

Volumes adjusted by PHF, Growth Factors.

| Run Number           | 8   | 9   | 10  | Avg |
|----------------------|-----|-----|-----|-----|
| Vehs Entered         | 172 | 177 | 148 | 167 |
| Vehs Exited          | 168 | 178 | 147 | 165 |
| Starting Vehs        | 7   | 6   | 4   | 2   |
| Ending Vehs          | 11  | 5   | 5   | 3   |
| Travel Distance (mi) | 36  | 37  | 31  | 35  |
| Travel Time (hr)     | 1.8 | 1.8 | 1.5 | 1.7 |
| Total Delay (hr)     | 0.4 | 0.4 | 0.3 | 0.4 |
| Total Stops          | 187 | 177 | 160 | 175 |
| Fuel Used (gal)      | 1.6 | 1.6 | 1.3 | 1.5 |

### Interval #2 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 7:45 |
| End Time         | 8:00 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
|----------------------|-----|-----|-----|-----|-----|-----|-----|
| Vehs Entered         | 121 | 130 | 109 | 110 | 129 | 129 | 132 |
| Vehs Exited          | 122 | 130 | 107 | 114 | 131 | 136 | 134 |
| Starting Vehs        | 6   | 6   | 6   | 7   | 5   | 10  | 7   |
| Ending Vehs          | 5   | 6   | 8   | 3   | 3   | 3   | 5   |
| Travel Distance (mi) | 26  | 28  | 23  | 25  | 27  | 28  | 29  |
| Travel Time (hr)     | 1.3 | 1.4 | 1.1 | 1.2 | 1.3 | 1.4 | 1.4 |
| Total Delay (hr)     | 0.3 | 0.3 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 |
| Total Stops          | 138 | 147 | 125 | 114 | 126 | 145 | 150 |
| Fuel Used (gal)      | 1.1 | 1.2 | 1.0 | 1.1 | 1.2 | 1.3 | 1.2 |

### Interval #2 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 7:45 |
| End Time         | 8:00 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 8   | 9   | 10  | Avg |
|----------------------|-----|-----|-----|-----|
| Vehs Entered         | 157 | 139 | 122 | 126 |
| Vehs Exited          | 159 | 141 | 125 | 129 |
| Starting Vehs        | 11  | 5   | 5   | 3   |
| Ending Vehs          | 9   | 3   | 2   | 2   |
| Travel Distance (mi) | 34  | 31  | 27  | 28  |
| Travel Time (hr)     | 1.7 | 1.5 | 1.3 | 1.4 |
| Total Delay (hr)     | 0.4 | 0.3 | 0.3 | 0.3 |
| Total Stops          | 176 | 167 | 139 | 143 |
| Fuel Used (gal)      | 1.5 | 1.3 | 1.2 | 1.2 |

### Interval #3 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 8:00 |
| End Time         | 8:15 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
|----------------------|-----|-----|-----|-----|-----|-----|-----|
| Vehs Entered         | 143 | 139 | 116 | 114 | 123 | 141 | 129 |
| Vehs Exited          | 141 | 140 | 117 | 112 | 118 | 138 | 133 |
| Starting Vehs        | 5   | 6   | 8   | 3   | 3   | 3   | 5   |
| Ending Vehs          | 7   | 5   | 7   | 5   | 8   | 6   | 1   |
| Travel Distance (mi) | 30  | 30  | 27  | 24  | 26  | 30  | 27  |
| Travel Time (hr)     | 1.5 | 1.5 | 1.3 | 1.2 | 1.2 | 1.5 | 1.3 |
| Total Delay (hr)     | 0.3 | 0.3 | 0.3 | 0.2 | 0.3 | 0.3 | 0.3 |
| Total Stops          | 144 | 150 | 138 | 119 | 126 | 161 | 135 |
| Fuel Used (gal)      | 1.3 | 1.4 | 1.1 | 1.0 | 1.1 | 1.3 | 1.1 |

### Interval #3 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 8:00 |
| End Time         | 8:15 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 8   | 9   | 10  | Avg |
|----------------------|-----|-----|-----|-----|
| Vehs Entered         | 133 | 127 | 142 | 130 |
| Vehs Exited          | 135 | 124 | 140 | 129 |
| Starting Vehs        | 9   | 3   | 2   | 2   |
| Ending Vehs          | 7   | 6   | 4   | 1   |
| Travel Distance (mi) | 28  | 27  | 30  | 28  |
| Travel Time (hr)     | 1.4 | 1.3 | 1.5 | 1.4 |
| Total Delay (hr)     | 0.3 | 0.3 | 0.4 | 0.3 |
| Total Stops          | 137 | 148 | 159 | 141 |
| Fuel Used (gal)      | 1.3 | 1.2 | 1.3 | 1.2 |

#### Interval #4 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 8:15 |
| End Time         | 8:30 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
|----------------------|-----|-----|-----|-----|-----|-----|-----|
| Vehs Entered         | 112 | 156 | 119 | 134 | 118 | 161 | 124 |
| Vehs Exited          | 115 | 158 | 116 | 137 | 120 | 160 | 120 |
| Starting Vehs        | 7   | 5   | 7   | 5   | 8   | 6   | 1   |
| Ending Vehs          | 4   | 3   | 10  | 2   | 6   | 7   | 5   |
| Travel Distance (mi) | 24  | 34  | 25  | 28  | 25  | 35  | 26  |
| Travel Time (hr)     | 1.2 | 1.7 | 1.2 | 1.4 | 1.2 | 1.7 | 1.3 |
| Total Delay (hr)     | 0.2 | 0.4 | 0.3 | 0.3 | 0.2 | 0.4 | 0.3 |
| Total Stops          | 118 | 173 | 126 | 145 | 122 | 169 | 138 |
| Fuel Used (gal)      | 1.1 | 1.5 | 1.0 | 1.2 | 1.1 | 1.6 | 1.1 |

#### Interval #4 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 8:15 |
| End Time         | 8:30 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 8   | 9   | 10  | Avg |
|----------------------|-----|-----|-----|-----|
| Vehs Entered         | 132 | 124 | 125 | 134 |
| Vehs Exited          | 133 | 126 | 125 | 131 |
| Starting Vehs        | 7   | 6   | 4   | 1   |
| Ending Vehs          | 6   | 4   | 4   | 2   |
| Travel Distance (mi) | 28  | 27  | 27  | 28  |
| Travel Time (hr)     | 1.4 | 1.3 | 1.3 | 1.4 |
| Total Delay (hr)     | 0.3 | 0.3 | 0.3 | 0.3 |
| Total Stops          | 137 | 134 | 145 | 141 |
| Fuel Used (gal)      | 1.2 | 1.2 | 1.2 | 1.2 |



Intersection: 2: Red Ln & Carrollton Ave

| Movement              | EB  | NB  | SB  |
|-----------------------|-----|-----|-----|
| Directions Served     | LR  | LT  | TR  |
| Maximum Queue (ft)    | 37  | 46  | 57  |
| Average Queue (ft)    | 27  | 27  | 35  |
| 95th Queue (ft)       | 43  | 47  | 52  |
| Link Distance (ft)    | 383 | 305 | 460 |
| Upstream Blk Time (%) |     |     |     |
| Queuing Penalty (veh) |     |     |     |
| Storage Bay Dist (ft) |     |     |     |
| Storage Blk Time (%)  |     |     |     |
| Queuing Penalty (veh) |     |     |     |

Intersection: 5: Broad St & Carrollton Ave

| Movement              | EB  | WB  | NB  | SB  |
|-----------------------|-----|-----|-----|-----|
| Directions Served     | LTR | LTR | LTR | LTR |
| Maximum Queue (ft)    | 12  | 33  | 50  | 34  |
| Average Queue (ft)    | 1   | 4   | 28  | 16  |
| 95th Queue (ft)       | 7   | 22  | 49  | 41  |
| Link Distance (ft)    | 292 | 373 | 621 | 370 |
| Upstream Blk Time (%) |     |     |     |     |
| Queuing Penalty (veh) |     |     |     |     |
| Storage Bay Dist (ft) |     |     |     |     |
| Storage Blk Time (%)  |     |     |     |     |
| Queuing Penalty (veh) |     |     |     |     |

Intersection: 8: Mt Vernon Ln & Carrollton Ave

| Movement              | EB  | WB  | NB  | SB  |
|-----------------------|-----|-----|-----|-----|
| Directions Served     | LTR | LTR | LTR | LTR |
| Maximum Queue (ft)    | 62  | 62  | 47  | 45  |
| Average Queue (ft)    | 33  | 32  | 22  | 22  |
| 95th Queue (ft)       | 53  | 50  | 46  | 47  |
| Link Distance (ft)    | 373 | 383 | 294 | 364 |
| Upstream Blk Time (%) |     |     |     |     |
| Queuing Penalty (veh) |     |     |     |     |
| Storage Bay Dist (ft) |     |     |     |     |
| Storage Blk Time (%)  |     |     |     |     |
| Queuing Penalty (veh) |     |     |     |     |

Network Summary

|                                 |
|---------------------------------|
| Network wide Queuing Penalty: 0 |
|---------------------------------|

| Intersection              |     |
|---------------------------|-----|
| Intersection Delay, s/veh | 8.2 |
| Intersection LOS          | A   |

| Movement            | EBL                                                                               | EBR  | NBL  | NBT                                                                               | SBT                                                                               | SBR  |
|---------------------|-----------------------------------------------------------------------------------|------|------|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|------|
| Lane Configurations |  |      |      |  |  |      |
| Traffic Vol, veh/h  | 91                                                                                | 35   | 56   | 70                                                                                | 44                                                                                | 89   |
| Future Vol, veh/h   | 91                                                                                | 35   | 56   | 70                                                                                | 44                                                                                | 89   |
| Peak Hour Factor    | 0.93                                                                              | 0.93 | 0.93 | 0.93                                                                              | 0.93                                                                              | 0.93 |
| Heavy Vehicles, %   | 0                                                                                 | 0    | 0    | 0                                                                                 | 0                                                                                 | 0    |
| Mvmt Flow           | 98                                                                                | 38   | 60   | 75                                                                                | 47                                                                                | 96   |
| Number of Lanes     | 1                                                                                 | 0    | 0    | 1                                                                                 | 1                                                                                 | 0    |

| Approach                   | EB  | NB  | SB  |
|----------------------------|-----|-----|-----|
| Opposing Approach          |     | SB  | NB  |
| Opposing Lanes             | 0   | 1   | 1   |
| Conflicting Approach Left  | SB  | EB  |     |
| Conflicting Lanes Left     | 1   | 1   | 0   |
| Conflicting Approach Right | NB  |     | EB  |
| Conflicting Lanes Right    | 1   | 0   | 1   |
| HCM Control Delay          | 8.4 | 8.4 | 7.7 |
| HCM LOS                    | A   | A   | A   |

| Lane                   | NBLn1 | EBLn1 | SBLn1 |
|------------------------|-------|-------|-------|
| Vol Left, %            | 44%   | 72%   | 0%    |
| Vol Thru, %            | 56%   | 0%    | 33%   |
| Vol Right, %           | 0%    | 28%   | 67%   |
| Sign Control           | Stop  | Stop  | Stop  |
| Traffic Vol by Lane    | 126   | 126   | 133   |
| LT Vol                 | 56    | 91    | 0     |
| Through Vol            | 70    | 0     | 44    |
| RT Vol                 | 0     | 35    | 89    |
| Lane Flow Rate         | 135   | 135   | 143   |
| Geometry Grp           | 1     | 1     | 1     |
| Degree of Util (X)     | 0.168 | 0.169 | 0.158 |
| Departure Headway (Hd) | 4.451 | 4.478 | 3.967 |
| Convergence, Y/N       | Yes   | Yes   | Yes   |
| Cap                    | 807   | 803   | 907   |
| Service Time           | 2.466 | 2.496 | 1.982 |
| HCM Lane V/C Ratio     | 0.167 | 0.168 | 0.158 |
| HCM Control Delay      | 8.4   | 8.4   | 7.7   |
| HCM Lane LOS           | A     | A     | A     |
| HCM 95th-tile Q        | 0.6   | 0.6   | 0.6   |

| Intersection              |     |
|---------------------------|-----|
| Intersection Delay, s/veh | 8.4 |
| Intersection LOS          | A   |

| Movement            | EBL  | EBT  | EBR  | WBL  | WBT  | WBR  | NBL  | NBT  | NBR  | SBL  | SBT  | SBR  |
|---------------------|------|------|------|------|------|------|------|------|------|------|------|------|
| Lane Configurations |      | ↕    |      |      | ↕    |      |      | ↕    |      |      | ↕    |      |
| Traffic Vol, veh/h  | 19   | 119  | 14   | 3    | 133  | 7    | 16   | 8    | 2    | 8    | 9    | 16   |
| Future Vol, veh/h   | 19   | 119  | 14   | 3    | 133  | 7    | 16   | 8    | 2    | 8    | 9    | 16   |
| Peak Hour Factor    | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 | 0.82 |
| Heavy Vehicles, %   | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    | 2    |
| Mvmt Flow           | 23   | 145  | 17   | 4    | 162  | 9    | 20   | 10   | 2    | 10   | 11   | 20   |
| Number of Lanes     | 0    | 1    | 0    | 0    | 1    | 0    | 0    | 1    | 0    | 0    | 1    | 0    |

| Approach                   | EB  | WB  | NB  | SB  |
|----------------------------|-----|-----|-----|-----|
| Opposing Approach          | WB  | EB  | SB  | NB  |
| Opposing Lanes             | 1   | 1   | 1   | 1   |
| Conflicting Approach Left  | SB  | NB  | EB  | WB  |
| Conflicting Lanes Left     | 1   | 1   | 1   | 1   |
| Conflicting Approach Right | NB  | SB  | WB  | EB  |
| Conflicting Lanes Right    | 1   | 1   | 1   | 1   |
| HCM Control Delay          | 8.5 | 8.4 | 8.1 | 7.8 |
| HCM LOS                    | A   | A   | A   | A   |

| Lane                   | NBLn1 | EBLn1 | WBLn1 | SBLn1 |
|------------------------|-------|-------|-------|-------|
| Vol Left, %            | 62%   | 12%   | 2%    | 24%   |
| Vol Thru, %            | 31%   | 78%   | 93%   | 27%   |
| Vol Right, %           | 8%    | 9%    | 5%    | 48%   |
| Sign Control           | Stop  | Stop  | Stop  | Stop  |
| Traffic Vol by Lane    | 26    | 152   | 143   | 33    |
| LT Vol                 | 16    | 19    | 3     | 8     |
| Through Vol            | 8     | 119   | 133   | 9     |
| RT Vol                 | 2     | 14    | 7     | 16    |
| Lane Flow Rate         | 32    | 185   | 174   | 40    |
| Geometry Grp           | 1     | 1     | 1     | 1     |
| Degree of Util (X)     | 0.043 | 0.22  | 0.207 | 0.051 |
| Departure Headway (Hd) | 4.848 | 4.263 | 4.279 | 4.519 |
| Convergence, Y/N       | Yes   | Yes   | Yes   | Yes   |
| Cap                    | 739   | 847   | 842   | 793   |
| Service Time           | 2.871 | 2.268 | 2.284 | 2.541 |
| HCM Lane V/C Ratio     | 0.043 | 0.218 | 0.207 | 0.05  |
| HCM Control Delay      | 8.1   | 8.5   | 8.4   | 7.8   |
| HCM Lane LOS           | A     | A     | A     | A     |
| HCM 95th-tile Q        | 0.1   | 0.8   | 0.8   | 0.2   |

| Intersection             |      |      |      |      |      |      |      |      |      |      |      |      |
|--------------------------|------|------|------|------|------|------|------|------|------|------|------|------|
| Int Delay, s/veh         | 4.2  |      |      |      |      |      |      |      |      |      |      |      |
| Movement                 | EBL  | EBT  | EBR  | WBL  | WBT  | WBR  | NBL  | NBT  | NBR  | SBL  | SBT  | SBR  |
| Lane Configurations      |      | ↕    |      |      | ↕    |      |      | ↕    |      |      | ↕    |      |
| Traffic Vol, veh/h       | 12   | 128  | 94   | 21   | 140  | 5    | 90   | 8    | 22   | 5    | 9    | 9    |
| Future Vol, veh/h        | 12   | 128  | 94   | 21   | 140  | 5    | 90   | 8    | 22   | 5    | 9    | 9    |
| Conflicting Peds, #/hr   | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| Sign Control             | Free | Free | Free | Free | Free | Free | Stop | Stop | Stop | Stop | Stop | Stop |
| RT Channelized           | -    | -    | None | -    | -    | None | -    | -    | None | -    | -    | None |
| Storage Length           | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    |
| Veh in Median Storage, # | -    | 0    | -    | -    | 0    | -    | -    | 0    | -    | -    | 0    | -    |
| Grade, %                 | -    | 0    | -    | -    | 0    | -    | -    | 0    | -    | -    | 0    | -    |
| Peak Hour Factor         | 82   | 82   | 82   | 82   | 82   | 82   | 82   | 82   | 82   | 82   | 82   | 82   |
| Heavy Vehicles, %        | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| Mvmt Flow                | 15   | 156  | 115  | 26   | 171  | 6    | 110  | 10   | 27   | 6    | 11   | 11   |

| Major/Minor          | Major1 |   |   | Major2 |   |   | Minor1 |     |     | Minor2 |     |     |
|----------------------|--------|---|---|--------|---|---|--------|-----|-----|--------|-----|-----|
| Conflicting Flow All | 177    | 0 | 0 | 271    | 0 | 0 | 481    | 473 | 214 | 488    | 527 | 174 |
| Stage 1              | -      | - | - | -      | - | - | 244    | 244 | -   | 226    | 226 | -   |
| Stage 2              | -      | - | - | -      | - | - | 237    | 229 | -   | 262    | 301 | -   |
| Critical Hdwy        | 4.1    | - | - | 4.1    | - | - | 7.1    | 6.5 | 6.2 | 7.1    | 6.5 | 6.2 |
| Critical Hdwy Stg 1  | -      | - | - | -      | - | - | 6.1    | 5.5 | -   | 6.1    | 5.5 | -   |
| Critical Hdwy Stg 2  | -      | - | - | -      | - | - | 6.1    | 5.5 | -   | 6.1    | 5.5 | -   |
| Follow-up Hdwy       | 2.2    | - | - | 2.2    | - | - | 3.5    | 4   | 3.3 | 3.5    | 4   | 3.3 |
| Pot Cap-1 Maneuver   | 1411   | - | - | 1304   | - | - | 499    | 493 | 831 | 493    | 459 | 875 |
| Stage 1              | -      | - | - | -      | - | - | 764    | 708 | -   | 781    | 721 | -   |
| Stage 2              | -      | - | - | -      | - | - | 771    | 718 | -   | 747    | 669 | -   |
| Platoon blocked, %   | -      | - | - | -      | - | - | -      | -   | -   | -      | -   | -   |
| Mov Cap-1 Maneuver   | 1411   | - | - | 1304   | - | - | 471    | 476 | 831 | 457    | 443 | 875 |
| Mov Cap-2 Maneuver   | -      | - | - | -      | - | - | 471    | 476 | -   | 457    | 443 | -   |
| Stage 1              | -      | - | - | -      | - | - | 754    | 699 | -   | 771    | 705 | -   |
| Stage 2              | -      | - | - | -      | - | - | 733    | 702 | -   | 704    | 660 | -   |

| Approach             | EB  | WB | NB   | SB   |
|----------------------|-----|----|------|------|
| HCM Control Delay, s | 0.4 | 1  | 14.8 | 11.8 |
| HCM LOS              |     |    | B    | B    |

| Minor Lane/Major Mvmt | NBLn1 | EBL  | EBT | EBR | WBL  | WBT | WBR | SBLn1 |
|-----------------------|-------|------|-----|-----|------|-----|-----|-------|
| Capacity (veh/h)      | 512   | 1411 | -   | -   | 1304 | -   | -   | 554   |
| HCM Lane V/C Ratio    | 0.286 | 0.01 | -   | -   | 0.02 | -   | -   | 0.051 |
| HCM Control Delay (s) | 14.8  | 7.6  | 0   | -   | 7.8  | 0   | -   | 11.8  |
| HCM Lane LOS          | B     | A    | A   | -   | A    | A   | -   | B     |
| HCM 95th %tile Q(veh) | 1.2   | 0    | -   | -   | 0.1  | -   | -   | 0.2   |

### Summary of All Intervals

| Run Number              | 1    | 2    | 3    | 4    | 5    | 6    | 7    |
|-------------------------|------|------|------|------|------|------|------|
| Start Time              | 4:45 | 4:45 | 4:45 | 4:45 | 4:45 | 4:45 | 4:45 |
| End Time                | 6:00 | 6:00 | 6:00 | 6:00 | 6:00 | 6:00 | 6:00 |
| Total Time (min)        | 75   | 75   | 75   | 75   | 75   | 75   | 75   |
| Time Recorded (min)     | 60   | 60   | 60   | 60   | 60   | 60   | 60   |
| # of Intervals          | 5    | 5    | 5    | 5    | 5    | 5    | 5    |
| # of Recorded Intervals | 4    | 4    | 4    | 4    | 4    | 4    | 4    |
| Vehs Entered            | 757  | 750  | 729  | 730  | 679  | 735  | 724  |
| Vehs Exited             | 753  | 749  | 730  | 733  | 680  | 739  | 723  |
| Starting Vehs           | 7    | 7    | 7    | 9    | 5    | 10   | 10   |
| Ending Vehs             | 11   | 8    | 6    | 6    | 4    | 6    | 11   |
| Travel Distance (mi)    | 174  | 167  | 165  | 164  | 152  | 164  | 163  |
| Travel Time (hr)        | 8.8  | 8.4  | 8.3  | 8.2  | 7.6  | 8.2  | 8.2  |
| Total Delay (hr)        | 2.1  | 1.9  | 1.9  | 1.9  | 1.7  | 1.9  | 1.9  |
| Total Stops             | 997  | 941  | 925  | 911  | 852  | 916  | 913  |
| Fuel Used (gal)         | 7.8  | 7.5  | 7.3  | 7.3  | 6.7  | 7.3  | 7.2  |

### Summary of All Intervals

| Run Number              | 8    | 9    | 10   | Avg  |
|-------------------------|------|------|------|------|
| Start Time              | 4:45 | 4:45 | 4:45 | 4:45 |
| End Time                | 6:00 | 6:00 | 6:00 | 6:00 |
| Total Time (min)        | 75   | 75   | 75   | 75   |
| Time Recorded (min)     | 60   | 60   | 60   | 60   |
| # of Intervals          | 5    | 5    | 5    | 5    |
| # of Recorded Intervals | 4    | 4    | 4    | 4    |
| Vehs Entered            | 745  | 750  | 693  | 727  |
| Vehs Exited             | 738  | 752  | 689  | 730  |
| Starting Vehs           | 7    | 10   | 4    | 4    |
| Ending Vehs             | 14   | 8    | 8    | 6    |
| Travel Distance (mi)    | 162  | 166  | 151  | 163  |
| Travel Time (hr)        | 8.0  | 8.3  | 7.5  | 8.2  |
| Total Delay (hr)        | 1.8  | 1.9  | 1.7  | 1.8  |
| Total Stops             | 911  | 947  | 856  | 918  |
| Fuel Used (gal)         | 7.2  | 7.4  | 6.8  | 7.2  |

### Interval #0 Information Seeding

|                                               |      |
|-----------------------------------------------|------|
| Start Time                                    | 4:45 |
| End Time                                      | 5:00 |
| Total Time (min)                              | 15   |
| Volumes adjusted by Growth Factors, Anti PHF. |      |
| No data recorded this interval.               |      |

### Interval #1 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 5:00 |
| End Time         | 5:15 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
|----------------------|-----|-----|-----|-----|-----|-----|-----|
| Vehs Entered         | 188 | 163 | 175 | 167 | 144 | 149 | 177 |
| Vehs Exited          | 187 | 167 | 174 | 168 | 140 | 152 | 177 |
| Starting Vehs        | 7   | 7   | 7   | 9   | 5   | 10  | 10  |
| Ending Vehs          | 8   | 3   | 8   | 8   | 9   | 7   | 10  |
| Travel Distance (mi) | 42  | 36  | 40  | 39  | 31  | 34  | 40  |
| Travel Time (hr)     | 2.2 | 1.8 | 2.0 | 1.9 | 1.5 | 1.7 | 2.0 |
| Total Delay (hr)     | 0.5 | 0.4 | 0.5 | 0.4 | 0.3 | 0.4 | 0.4 |
| Total Stops          | 245 | 195 | 224 | 218 | 175 | 189 | 218 |
| Fuel Used (gal)      | 1.9 | 1.7 | 1.8 | 1.7 | 1.4 | 1.5 | 1.8 |

### Interval #1 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 5:00 |
| End Time         | 5:15 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 8   | 9   | 10  | Avg |
|----------------------|-----|-----|-----|-----|
| Vehs Entered         | 172 | 194 | 163 | 169 |
| Vehs Exited          | 169 | 198 | 156 | 167 |
| Starting Vehs        | 7   | 10  | 4   | 4   |
| Ending Vehs          | 10  | 6   | 11  | 3   |
| Travel Distance (mi) | 37  | 43  | 35  | 38  |
| Travel Time (hr)     | 1.9 | 2.1 | 1.7 | 1.9 |
| Total Delay (hr)     | 0.4 | 0.5 | 0.4 | 0.4 |
| Total Stops          | 210 | 239 | 188 | 212 |
| Fuel Used (gal)      | 1.7 | 1.9 | 1.6 | 1.7 |

### Interval #2 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 5:15 |
| End Time         | 5:30 |
| Total Time (min) | 15   |

Volumes adjusted by PHF, Growth Factors, Anti PHF.

| Run Number           | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
|----------------------|-----|-----|-----|-----|-----|-----|-----|
| Vehs Entered         | 228 | 214 | 203 | 212 | 227 | 217 | 214 |
| Vehs Exited          | 226 | 211 | 202 | 207 | 230 | 216 | 221 |
| Starting Vehs        | 8   | 3   | 8   | 8   | 9   | 7   | 10  |
| Ending Vehs          | 10  | 6   | 9   | 13  | 6   | 8   | 3   |
| Travel Distance (mi) | 51  | 47  | 46  | 46  | 51  | 47  | 50  |
| Travel Time (hr)     | 2.7 | 2.4 | 2.3 | 2.3 | 2.6 | 2.4 | 2.6 |
| Total Delay (hr)     | 0.7 | 0.6 | 0.5 | 0.5 | 0.7 | 0.6 | 0.6 |
| Total Stops          | 296 | 261 | 265 | 257 | 291 | 254 | 289 |
| Fuel Used (gal)      | 2.2 | 2.1 | 2.0 | 2.0 | 2.2 | 2.1 | 2.2 |

### Interval #2 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 5:15 |
| End Time         | 5:30 |
| Total Time (min) | 15   |

Volumes adjusted by PHF, Growth Factors, Anti PHF.

| Run Number           | 8   | 9   | 10  | Avg |
|----------------------|-----|-----|-----|-----|
| Vehs Entered         | 214 | 220 | 198 | 214 |
| Vehs Exited          | 219 | 219 | 198 | 215 |
| Starting Vehs        | 10  | 6   | 11  | 3   |
| Ending Vehs          | 5   | 7   | 11  | 6   |
| Travel Distance (mi) | 47  | 49  | 44  | 48  |
| Travel Time (hr)     | 2.4 | 2.5 | 2.2 | 2.4 |
| Total Delay (hr)     | 0.6 | 0.6 | 0.5 | 0.6 |
| Total Stops          | 277 | 286 | 244 | 270 |
| Fuel Used (gal)      | 2.1 | 2.2 | 1.9 | 2.1 |

### Interval #3 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 5:30 |
| End Time         | 5:45 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
|----------------------|-----|-----|-----|-----|-----|-----|-----|
| Vehs Entered         | 182 | 177 | 176 | 165 | 151 | 183 | 166 |
| Vehs Exited          | 187 | 172 | 172 | 168 | 147 | 183 | 159 |
| Starting Vehs        | 10  | 6   | 9   | 13  | 6   | 8   | 3   |
| Ending Vehs          | 5   | 11  | 13  | 10  | 10  | 8   | 10  |
| Travel Distance (mi) | 44  | 39  | 40  | 38  | 35  | 40  | 36  |
| Travel Time (hr)     | 2.2 | 1.9 | 2.0 | 1.9 | 1.7 | 2.0 | 1.8 |
| Total Delay (hr)     | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 |
| Total Stops          | 248 | 227 | 217 | 214 | 203 | 231 | 208 |
| Fuel Used (gal)      | 2.0 | 1.8 | 1.8 | 1.7 | 1.5 | 1.8 | 1.6 |

### Interval #3 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 5:30 |
| End Time         | 5:45 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors, Anti PHF.

| Run Number           | 8   | 9   | 10  | Avg |
|----------------------|-----|-----|-----|-----|
| Vehs Entered         | 162 | 150 | 172 | 167 |
| Vehs Exited          | 156 | 149 | 176 | 168 |
| Starting Vehs        | 5   | 7   | 11  | 6   |
| Ending Vehs          | 11  | 8   | 7   | 6   |
| Travel Distance (mi) | 35  | 33  | 38  | 38  |
| Travel Time (hr)     | 1.7 | 1.6 | 1.9 | 1.9 |
| Total Delay (hr)     | 0.4 | 0.4 | 0.4 | 0.4 |
| Total Stops          | 187 | 189 | 224 | 214 |
| Fuel Used (gal)      | 1.5 | 1.5 | 1.7 | 1.7 |



#### Interval #4 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 5:45 |
| End Time         | 6:00 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors.

| Run Number           | 1   | 2   | 3   | 4   | 5   | 6   | 7   |
|----------------------|-----|-----|-----|-----|-----|-----|-----|
| Vehs Entered         | 159 | 196 | 175 | 186 | 157 | 186 | 167 |
| Vehs Exited          | 153 | 199 | 182 | 190 | 163 | 188 | 166 |
| Starting Vehs        | 5   | 11  | 13  | 10  | 10  | 8   | 10  |
| Ending Vehs          | 11  | 8   | 6   | 6   | 4   | 6   | 11  |
| Travel Distance (mi) | 37  | 45  | 40  | 41  | 35  | 43  | 36  |
| Travel Time (hr)     | 1.8 | 2.3 | 2.0 | 2.0 | 1.7 | 2.2 | 1.8 |
| Total Delay (hr)     | 0.4 | 0.5 | 0.5 | 0.4 | 0.3 | 0.5 | 0.4 |
| Total Stops          | 208 | 258 | 219 | 222 | 183 | 242 | 198 |
| Fuel Used (gal)      | 1.6 | 2.0 | 1.8 | 1.9 | 1.6 | 2.0 | 1.6 |

#### Interval #4 Information Recording

|                  |      |
|------------------|------|
| Start Time       | 5:45 |
| End Time         | 6:00 |
| Total Time (min) | 15   |

Volumes adjusted by Growth Factors.

| Run Number           | 8   | 9   | 10  | Avg |
|----------------------|-----|-----|-----|-----|
| Vehs Entered         | 197 | 186 | 160 | 175 |
| Vehs Exited          | 194 | 186 | 159 | 178 |
| Starting Vehs        | 11  | 8   | 7   | 6   |
| Ending Vehs          | 14  | 8   | 8   | 6   |
| Travel Distance (mi) | 42  | 41  | 34  | 40  |
| Travel Time (hr)     | 2.1 | 2.1 | 1.7 | 2.0 |
| Total Delay (hr)     | 0.5 | 0.5 | 0.4 | 0.4 |
| Total Stops          | 237 | 233 | 200 | 219 |
| Fuel Used (gal)      | 1.8 | 1.9 | 1.5 | 1.8 |

Intersection: 2: Red Ln & Carrollton Ave

| Movement              | EB  | NB  | SB  |
|-----------------------|-----|-----|-----|
| Directions Served     | LR  | LT  | TR  |
| Maximum Queue (ft)    | 44  | 56  | 62  |
| Average Queue (ft)    | 31  | 36  | 36  |
| 95th Queue (ft)       | 38  | 53  | 54  |
| Link Distance (ft)    | 383 | 305 | 460 |
| Upstream Blk Time (%) |     |     |     |
| Queuing Penalty (veh) |     |     |     |
| Storage Bay Dist (ft) |     |     |     |
| Storage Blk Time (%)  |     |     |     |
| Queuing Penalty (veh) |     |     |     |

Intersection: 5: Broad St & Carrollton Ave

| Movement              | EB  | WB  | NB  | SB  |
|-----------------------|-----|-----|-----|-----|
| Directions Served     | LTR | LTR | LTR | LTR |
| Maximum Queue (ft)    | 41  | 35  | 76  | 47  |
| Average Queue (ft)    | 3   | 5   | 39  | 17  |
| 95th Queue (ft)       | 21  | 24  | 64  | 44  |
| Link Distance (ft)    | 292 | 373 | 621 | 370 |
| Upstream Blk Time (%) |     |     |     |     |
| Queuing Penalty (veh) |     |     |     |     |
| Storage Bay Dist (ft) |     |     |     |     |
| Storage Blk Time (%)  |     |     |     |     |
| Queuing Penalty (veh) |     |     |     |     |

Intersection: 8: Mt Vernon Ln & Carrollton Ave

| Movement              | EB  | WB  | NB  | SB  |
|-----------------------|-----|-----|-----|-----|
| Directions Served     | LTR | LTR | LTR | LTR |
| Maximum Queue (ft)    | 66  | 61  | 40  | 44  |
| Average Queue (ft)    | 38  | 34  | 19  | 21  |
| 95th Queue (ft)       | 58  | 49  | 45  | 45  |
| Link Distance (ft)    | 373 | 383 | 294 | 364 |
| Upstream Blk Time (%) |     |     |     |     |
| Queuing Penalty (veh) |     |     |     |     |
| Storage Bay Dist (ft) |     |     |     |     |
| Storage Blk Time (%)  |     |     |     |     |
| Queuing Penalty (veh) |     |     |     |     |

Network Summary

|                                 |
|---------------------------------|
| Network wide Queuing Penalty: 0 |
|---------------------------------|

Randy W. Beckner  
Bradley C. Craig  
Wm. Thomas Austin  
James B. Voso  
Chad M. Thomas  
Jason A. Carder  
Brian R. Newman  
D. Jason Snapp  
Ryan P. Kincer



Edwin K. Mattern, Jr. (1949-1982)  
Gene R. Cress (1935-2014)  
Sam H. McGhee, III (1940-2018)  
Stewart W. Hubbell (Retired)  
J. Wayne Craig (Retired)  
Michael S. Agee (Retired)  
Steven A. Campbell (Retired)  
Randy L. Dodson (Retired)

February 20, 2024

Mr. William Simpson, Jr., PE  
Assistant Director/City Engineer  
City of Salem  
21 S Bruffey Street  
Salem, Virginia, 24153  
[wsimpson@salemva.gov](mailto:wsimpson@salemva.gov)

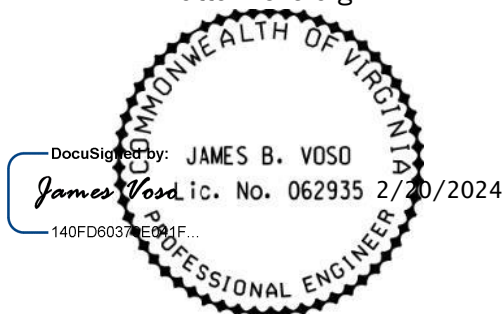
Re: Traffic Study Review  
HopeTree Planned Unit Development  
M&C Commission No. 4197-H  
GESC Contract No. 2021-018

Dear Mr. Simpson,

In response to our review of a traffic impact study prepared by Balzer & Associates, for the HopeTree Planned Unit Development, a revised study (and response to our review) was provided to us. We have reviewed the revised study (dated February 2, 2024), and the revised study appears to conform with VDOT and industry standard practices, and addresses our concerns with the original study.

If any additional information is needed on this subject at this time, please feel free to contact me directly via email at [jbvoso@matternandcraig.com](mailto:jbvoso@matternandcraig.com) or by telephone at 828-254-2201. Thank you for the opportunity to be of assistance to the City of Salem.

Sincerely,  
Mattern & Craig



James B. Voso, PE  
Traffic Engineer



October 25, 2024

City of Salem, Virginia  
Planning Commission  
114 North Broad  
Salem, Virginia 24153

**Re: Supplement to August 30, 2024 Rezoning Application Filed by Virginia Baptist Children's Home and Family Services d/b/a HopeTree Family Services (Salem CI)**

Dear Planning Commissioners:

Virginia Baptist Children's Home and Family Services d/b/a HopeTree Family Services (Salem CI) ("HopeTree") filed a Rezoning Application on August 30, 2024 (the "Application"). The Application is substantially similar to HopeTree's original application, dated November 30, 2023, that was approved by City Council on June 24, 2024.

In submitting the new Application, HopeTree is requesting that the City of Salem ordain, reordain, amend, reamend, adopt and/or readopt the HopeTree rezoning, as outlined in the Application, as supplemented by this letter with enclosures. HopeTree requests that in reviewing this Application, as supplemented herein, the City of Salem also consider, all the Planning Commission, City Staff, citizen comments, and any and all materials utilized in reviewing the similar rezoning application that HopeTree filed on December 1, 2023 (dated November 30, 2023).

We are aware that much prior work has gone into the review of the proposed HopeTree P.U.D., but we expect that this supplement will enhance the City's current review of the Application. We look forward to presenting the Application to the Planning Commission.

### **Proffer Statement**

The P.U.D., along with this supplement, are proffered pursuant to Salem Code §§ 106-228.4(B), 106-228.4(G), and 106-522.

### **Conformity with the City's Comprehensive Plan**

HopeTree's P.U.D. is consistent with several important elements of the City's Comprehensive Plan approved June 11, 2012.

The Goal under the "Housing and Neighborhoods" section of the Comprehensive Plan is "To maintain and enhance the character and quality of Salem's housing and neighborhoods." The Objectives to achieve this Goal recognize the need for new housing construction and in-fill development to make use of the vacant land in the City.

The "development or expansion of industrial and commercial business in Salem" is the Goal under the "Land Use and Community Appearance" section of the Comprehensive Plan. The HopeTree P.U.D. includes commercial uses to serve the needs of the existing and future residents on land that is currently underutilized.

The HopeTree P.U.D. includes significant new open space amenities which are consistent with the "Open Space" Goal of the Comprehensive Plan.

Further, we recognize that the City is in the process of developing an updated Comprehensive Plan. The City has solicited input on future housing needs in the City and issued a report earlier this year. The City's report included the following observations and conclusions:

- "In general, folks support the inclusion of higher density housing that is integrated in existing neighborhoods and promoted in new developments as a way to increase diversity and affordability."
- "...an openness to explore many types of housing such as patio homes, townhouses, small apartment buildings, townhouses , duplexes, and triplexes."

As shown in the Application, the HopeTree P.U.D. advances the housing needs that are being considered for the updated Comprehensive Plan.

### **Development Schedule and Phasing Plan**

HopeTree encloses a supplemental Development Schedule and Phasing Plan in the P.U.D. to further outline the Developer's plans for developing the HopeTree P.U.D. The Development Schedule and Phasing Plan states the location, extent, and sequence of the proposed development, as well as specifies the anticipated development of open space, recreational areas, and non-residential uses for the P.U.D. In the Notes accompanying the Development Schedule and Phasing Plan map, we have included an anticipated development schedule, based on the four phases of development, as well as information about key development and construction plans and approvals such as the Site Plan, Erosion and Sediment Control Plans, Stormwater Management Plans, and Subdivision Plats for each phase.

The Notes replace the prior phasing plans and provide greater detail about the development and provide the anticipated timeline for future development to occur.

## **Traffic Study**

A comprehensive traffic study was completed for the HopeTree P.U.D. The scope of the traffic counts and study were coordinated with the City of Salem engineering staff. Standard procedure for similar traffic studies that Balzer & Associates performs in this region (including those reviewed by the Virginia Department of Transportation) is to perform traffic counts for one day (Tuesday, Wednesday, or Thursday when school is in session) during these hours to capture the morning and evening peak hours. These traffic counts and procedures are standard and commonly accepted in the planning industry. Balzer performed manual traffic counts on October 3, 2023, from 7:00 a.m. to 9:00 a.m. and 4:00 p.m. to 6:00 p.m. at the Red Lane/Carrollton Avenue intersection and the Carrollton Avenue/Broad Street intersection.

The intersection of Carrollton Avenue/Mount Vernon Lane was added to the model based on the comments received from Mattern & Craig. Since this intersection was located between the two intersections that already had manual traffic count data, the volumes for this intersection were derived from the previously performed traffic counts. This intersection was also reviewed in the field to ensure that the volumes utilized were reasonable. Studying other intersections apart from those included would result in smaller and smaller impacts, because site-generated traffic disperses as it gets further from the site.

The Application strikes a balance between “flexibility in the design and development of land,” pursuant to Salem Code § 106-228.1(A), and the need to provide clarity and certainty in the amount of new traffic generation by the P.U.D. The traffic study was informed by the anticipated mix of uses on the P.U.D. and the overall level of development to occur on the P.U.D. While some of the proposed uses were updated after the traffic study was completed, this Application includes a proffered maximum on site-generated traffic. This cap is included in Note (G)(6) on page 7 of the HopeTree PUD Rezoning Application Document included in the Application (4,037 trips per day). This Note requires the Developer to calculate site-generated traffic as the project progresses to cap the site-generated traffic at 4,037 daily trips, which was the figure included in the traffic study. The anticipated vehicle trips will be finally determined as each phase and the corresponding uses of the P.U.D. are developed. As the build out of the P.U.D. occurs, the Developer and the City will coordinate on the volume of traffic associated with each new use. The proffered maximum will limit the development and provide assurances that the traffic assumptions prepared for the P.U.D. are honored as the P.U.D. is fully built out. The traffic study confirms that the levels of service at all intersections and roads will continue to function at the same levels with the proposed development.

## **Commercial Uses**

The creation of new commercial uses are an important element of the HopeTree P.U.D. and consistent with the goals of the Comprehensive Plan. The final locations and types of commercial uses will be determined based on the needs of the community. The Application states that “Shopfront and Mixed-Use Buildings are small to medium size traditional building types typically following the platting patterns of the historic main street” and that “ground level uses typically include retail shops, restaurants and cafes, and commercial.” The character of the anticipated non-residential, mixed-use, and commercial uses of the P.U.D. will align with the character of neighboring communities.

The proffered maximums for non-residential and commercial uses have been included to “encourage maximum flexibility in the design and development of land” that comprises the P.U.D., while also specifying the general character that the City can expect in such non-residential uses. As shown in the Master Plan and Land Use Plan in the P.U.D., the commercial uses will be built in the T4 and T5 Transect Zones and may be developed as part of Phases 1 through 4 of the P.U.D. shown on the Phasing Plan. Notably, the P.U.D. limits the maximum hotel rooms to 34, maximum square footage for retail and restaurant uses to 15,000 square feet, and up to 35,000 square feet of office and other commercial.

In addition, the Developer has limited the total number of site-generated traffic to 4,037 trips per day as a further restriction on the final level of development.



## **Open Space**

As further explained in the Application and Open Space Plan, at least 35% of the property will be preserved either in a natural state or as public or private open space areas. The final design of the open space areas will be determined by the needs of the residents, but space has been designated for athletic fields, a pond, creek, lawn area, greenways and natural vegetation. The preserved open space is a significant benefit of the HopeTree P.U.D. and will advance the open space goals of the Comprehensive Plan through private investment.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jon Morris', with a stylized, elongated horizontal stroke extending to the right.

Jon Morris, President & CEO  
HopeTree Family Services

Enclosures

DATE: November 4, 2024  
TO: Chris Burns, Balzer & Associates  
FROM: Mary Ellen Wines, Planning & Zoning, City of Salem  
RE: Hopetree comments

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In response to the most recent Hopetree rezoning application and subsequent amended Planned Unit Development Document the following clarifications are requested.

1. Changes to the PUD document are on Page 3 (owner name) and the replacement of page 25 with pages EX-A and EX-B. Staff requests to substitute those 3 pages within the final approved version from June 2024.
2. Pages 8 and 9 Transect Zone 3 includes stacked flats. Page 13 Transect Zone 3 does not include stacked flats. Please verify which is true.
3. Page EX-B #7, Clarification required. Site plans shall be submitted in accordance with 106-400 and are not limited to just 7A and 7B as listed in the PUD document.
4. Page EX-B #9, Clarification required. All major subdivisions must be approved by the Planning Commission.
5. Page EX-B #14, Clarification required. No commercial structures (other than those used for Hopetree services) may be constructed until 20% of the residential units are completed. The exception is utilization of existing structures.
6. Clarification required. If the phasing plan does not coincide with the individual block groups, how do you intend to verify that the various development requirements (20% of each building type, minimum of three building types, etc.) are being met?
7. Page 33, definition of commercial outdoor sports and recreation states that it is limited to two existing ballfields in current or future locations/design. Clarification that if the ballfields are moved slightly within the current location area (as shown on page 6) that it will be allowed. Should the location of the two ballfields is to be moved outside this general area will not meet substantial conformance to the proposed plan and will have to be requested as an amendment through the public hearing process.

**From:** [Chris Burns](#)  
**To:** [Mary Ellen H Wines](#); [Maxwell S Dillon](#)  
**Cc:** [Jon Morris](#); [Todd Robertson](#)  
**Subject:** RE: [Ext.] HopeTree Rezoning Application - Supplemental Information  
**Date:** Tuesday, November 5, 2024 12:35:30 PM  
**Attachments:** [image001.png](#)  
[Phasing Plan Notes Updated 11-5-24.pdf](#)

---

Mary Ellen and Max,

Thanks for your time this morning. Please see responses to your comments below.

1. The applicant takes no exception to the City replacing the updated pages within the final approved version from June 2024. It is our understanding that a new date will be placed on the cover page to eliminate any confusion.
2. The intent is that the stacked flat building type is allowed within the T-3 zone as indicated in the text and graphics on Page 8, Page 9, and in the large graphic on Page 13. The inconsistency in the graphic on the left side of page 13 is an error. As discussed with the City, this will be noted and the stacked flat will be allowed in the T-3 zone. No revisions necessary.
3. Notes 7A and 7B have been clarified on EX-B to indicate that the infrastructure and erosion and sediment control/stormwater management plans will be included as part of the site plans and submitted pursuant to the relevant code section. Revised EX-B attached.
4. As discussed, this requirement is understood by the applicant and covered by Note #9 on phasing plan EX-B. No revisions necessary.
5. This requirement is understood by the applicant. Additional clarification added to Note #14 and this is also covered on Page 37 of the PUD document.
6. As discussed, it is understood that individual phases of development may not coincide with block groups as shown on Page 9 of the PUD document. If a block group will be partially developed with a phase, the developer shall provide the City with information about what other development is anticipated within that block group with future phases to demonstrate that all requirements can be met. Requirements will be confirmed when future plans are developed that completes that specific block group. No revisions necessary.
7. As discussed, it is noted and understood that the ballfields will need to be located generally where they are shown on Page 9 of the PUD document. Any significant deviation in the location of the ballfields would require an amendment to the PUD document. No revisions necessary.

Thanks,

**Chris Burns, PE**  
**Civil/LA Project Manager II / Associate Vice President**  
1208 Corporate Circle, Roanoke, VA 24018  
[Roanoke / Richmond / New River Valley / Shenandoah Valley](#)



**Exhibit A**

# HOPETREE

## SALEM, VIRGINIA

# PUD REZONING APPLICATION



CITY OF SALEM VIRGINIA  
PUD APPLICATION  
PLANNING OBJECTIVES

*Per the Salem Zoning Application Sec. 106-228.4.*

*Application process: To initiate an amendment, the applicant shall complete a rezoning application. This information shall be accompanied by graphic and written information, which shall constitute a preliminary master plan. All information submitted shall be of sufficient clarity and scale to clearly and accurately identify the location, nature, and character of the proposed district. At a minimum this information shall include:*

*1. A legal description and plat showing the site boundaries, and existing street lines, lot lines, and easements.*

*2. Existing zoning, land use and ownership of each parcel proposed for the district.*

*3. A general statement of planning objectives to be achieved by the PUD district, including a description of the character of the proposed development, the existing and proposed ownership of the site, the market for which the development is oriented, and objectives towards any specific manmade and natural characteristics located on the site.*

*4. A description and analysis of existing site conditions, including information on topography, natural water courses, floodplains, unique natural features, tree cover areas, etc.*

*5. A land use plan designating specific use types for the site, both residential and non-residential use types, and establishing site development regulations, including setback, height, building coverage, lot coverage, and density requirements.*

*6. A circulation plan, including location of existing and proposed vehicular, pedestrian, bicycle, and other circulation facilities and location and general design of parking and loading facilities. General information on the trip generation, ownership and maintenance and proposed construction standards for these facilities should be included. A traffic impact analysis may be required by the administrator.*

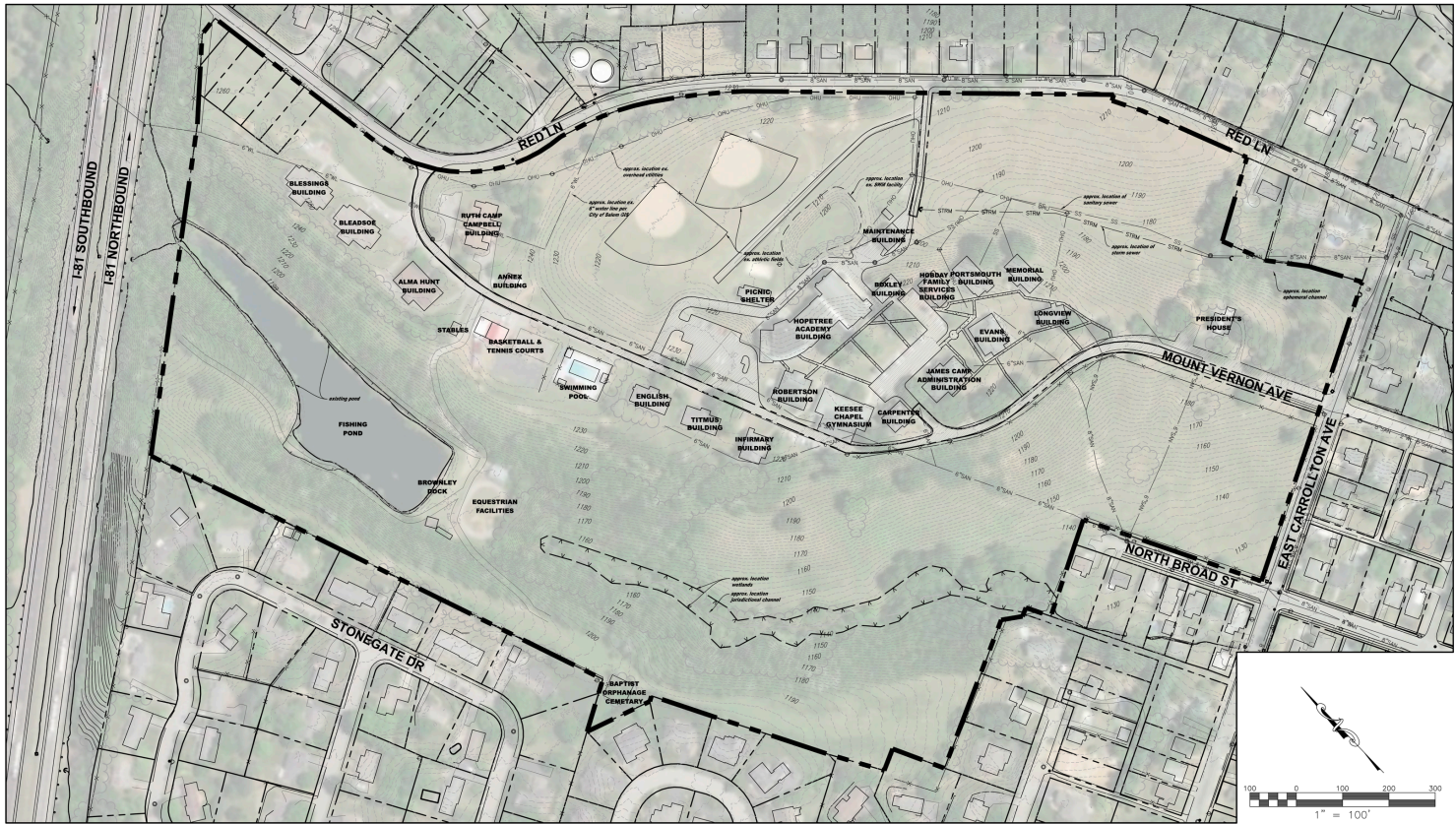
*7. A public services and utilities plan providing requirements for and provision of all utilities, sewers, and other facilities to serve the site.*

*8. An open space plan, including areas proposed for passive and active recreational uses, natural and undisturbed areas, and proposed buffer areas proposed around the perimeter of the site. Information on the specific design and location of these areas and their ownership and maintenance should be included.*

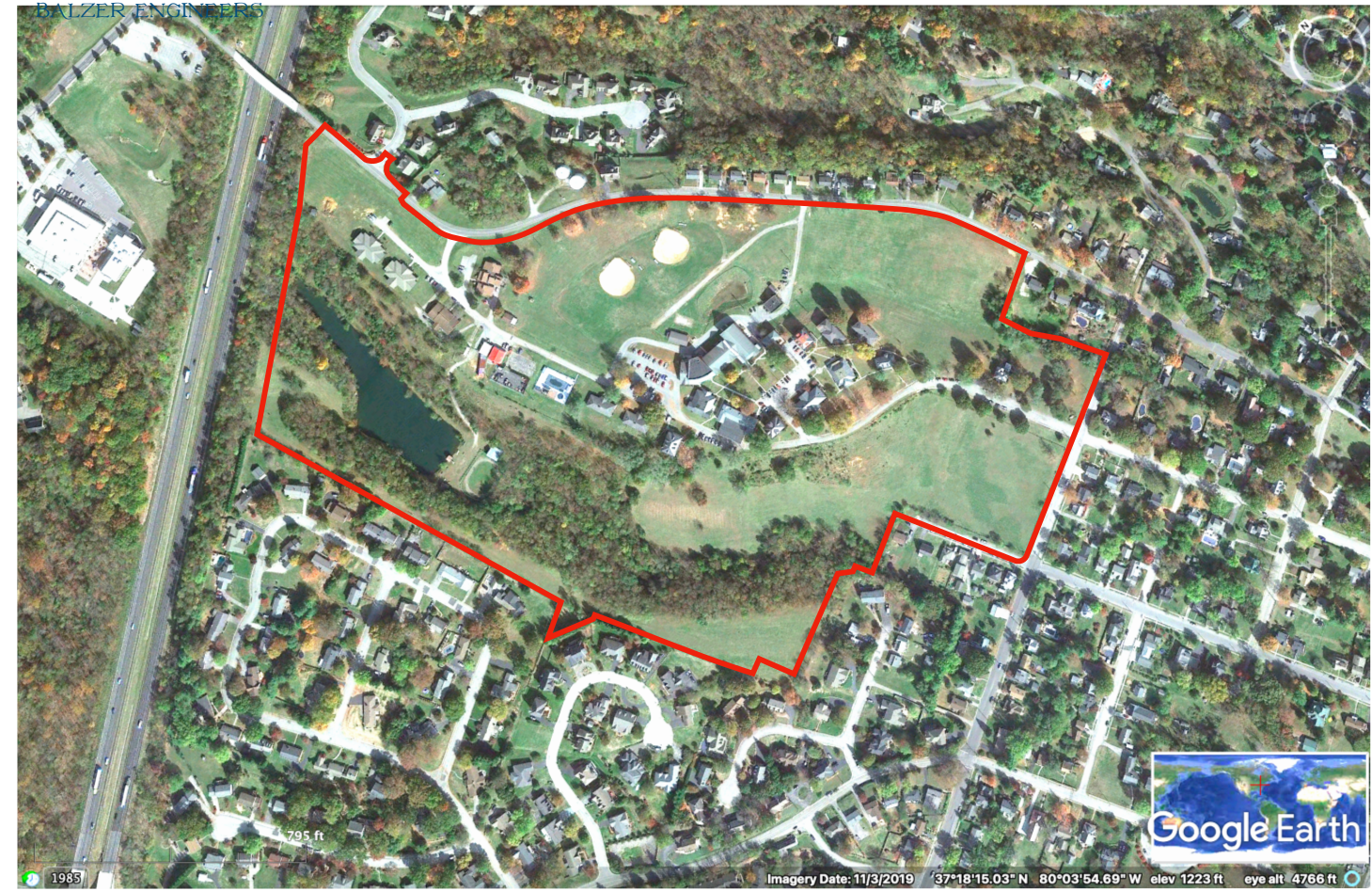
*9. Generalized statements pertaining to any architectural and community design guidelines shall be submitted in sufficient detail to provide information on building designs, orientations, styles, lighting plans, etc.*

*10. A development schedule indicating the location, extent and sequence of proposed development. Specific information on development of the open space, recreational areas, and non-residential uses should be included.*





EXISTING SITE PLAN



EXISTING AERIAL PHOTOGRAPH OF SITE

**SITE & ZONING SUMMARY:**

|                    |                                                                                                                                                                                  |                        |                                                                                                           |
|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------|
| SITE ADDRESS:      | 860 MOUNT VERNON LN<br>SALEM, VA 24153                                                                                                                                           | ZONING REQUIREMENTS:   |                                                                                                           |
| OWNER:             | VIRGINIA BAPTIST CHILDREN'S HOME AND FAMILY SERVICES d/b/a<br>HOPE TREE FAMILY SERVICES (SALEM CI) I/A THE VIRGINIA<br>BAPTIST CHILDREN'S HOME I/A BAPTIST ORPHANAGE OF VIRGINIA | MINIMUM LOT AREA:      | 9,000 SF                                                                                                  |
| OWNER ADDRESS:     | 860 MOUNT VERNON LN<br>SALEM, VA 24153                                                                                                                                           | MINIMUM LOT FRONTAGE:  | 75'                                                                                                       |
| TAX MAP NUMBERS:   | 41-1-1, 41-1-2, 41-1-3, 41-1-4, 41-1-5, 41-1-6,<br>and a portion of 44-3-10.                                                                                                     | SETBACKS:              |                                                                                                           |
| EXISTING LOT SIZE: | 62.518 AC.                                                                                                                                                                       | FRONT:                 | 25' IF RIGHT-OF-WAY IS 50' PR GREATER<br>50' FROM CENTERLINE IF RIGHT-OF-WAY IS LESS THAN<br>50' IN WIDTH |
| EXISTING ZONING:   | RSF - RESIDENTIAL SINGLE FAMILY                                                                                                                                                  | SIDE:                  | 10% OF LOT WIDTH, NOT REQUIRED TO EXCEED 25'                                                              |
|                    |                                                                                                                                                                                  | REAR:                  | 25'                                                                                                       |
|                    |                                                                                                                                                                                  | MAXIMUM HEIGHT:        | 45'                                                                                                       |
|                    |                                                                                                                                                                                  | MAXIMUM BUILDING SIZE: | NONE                                                                                                      |

**CONCEPT PLAN NOTE:**

1. THIS PLAN IS FOR CONCEPTUAL PLANNING PURPOSES AND HAS BEEN PREPARED USING COMPILED INFORMATION. A CURRENT FIELD SURVEY HAS NOT BEEN PERFORMED TO VERIFY ALL EXISTING CONDITIONS ON-SITE.
2. AERIAL IMAGERY SOURCED FROM GOOGLE EARTH, DATED NOVEMBER, 2019

*1.A legal description and plat showing the site boundaries, and existing street lines, lot lines, and easements.*

*2.Existing zoning, land use and ownership of each parcel proposed for the district.*

**EXISTING SITE DESCRIPTION**

**Existing Development**

The site is currently developed with a network of private driveways and several existing buildings on the property. The center core of the site is located on top of a ridge and consists of many of the existing buildings, as well as supporting parking areas and other improvements. Some of the existing buildings are currently being utilized by HopeTree, while others are vacant. There are also two recreational fields located near Red Lane to the north of the center core.

The existing site has road frontage on East Carrollton Avenue, Red Lane, and North Broad Street. There is an existing private access drive (Mount Vernon Lane) from East Carrollton Avenue that accesses through the site and provides access to the center core before continuing through the site and back to Red Lane. A separate private access drive (Printers Lane) from Red Lane provides access to the recreational fields, as well as providing an additional connection to Mount Vernon Lane to the north of the center core. In addition to these private roads, there are also adult homes located at the north end of the property with driveways that access directly from Red Lane.

**Existing Topography**

There is an existing ridge bisecting the property from north to south. The east side of the property slopes from this ridge and from Red Lane to an existing drainage swale and storm sewer system. There is an existing stormwater management detention pond located near the center core of the property that was constructed with a previous development project.

**Existing Natural Features/Floodplain**

There is an existing pond located on the property in the northwest corner adjacent to Interstate 81. The pond discharges to an existing creek to the south that conveys stormwater from north to south toward the existing residential area at the end of North Broad Street. There is also an existing creek located at the southeast corner of the property that begins at the end of the existing storm sewer system that conveys water through the HopeTree property. This creek conveys runoff to an existing culvert under East Carrollton Avenue.

The property is not located within a FEMA-defined floodplain.

**Existing Vegetation**

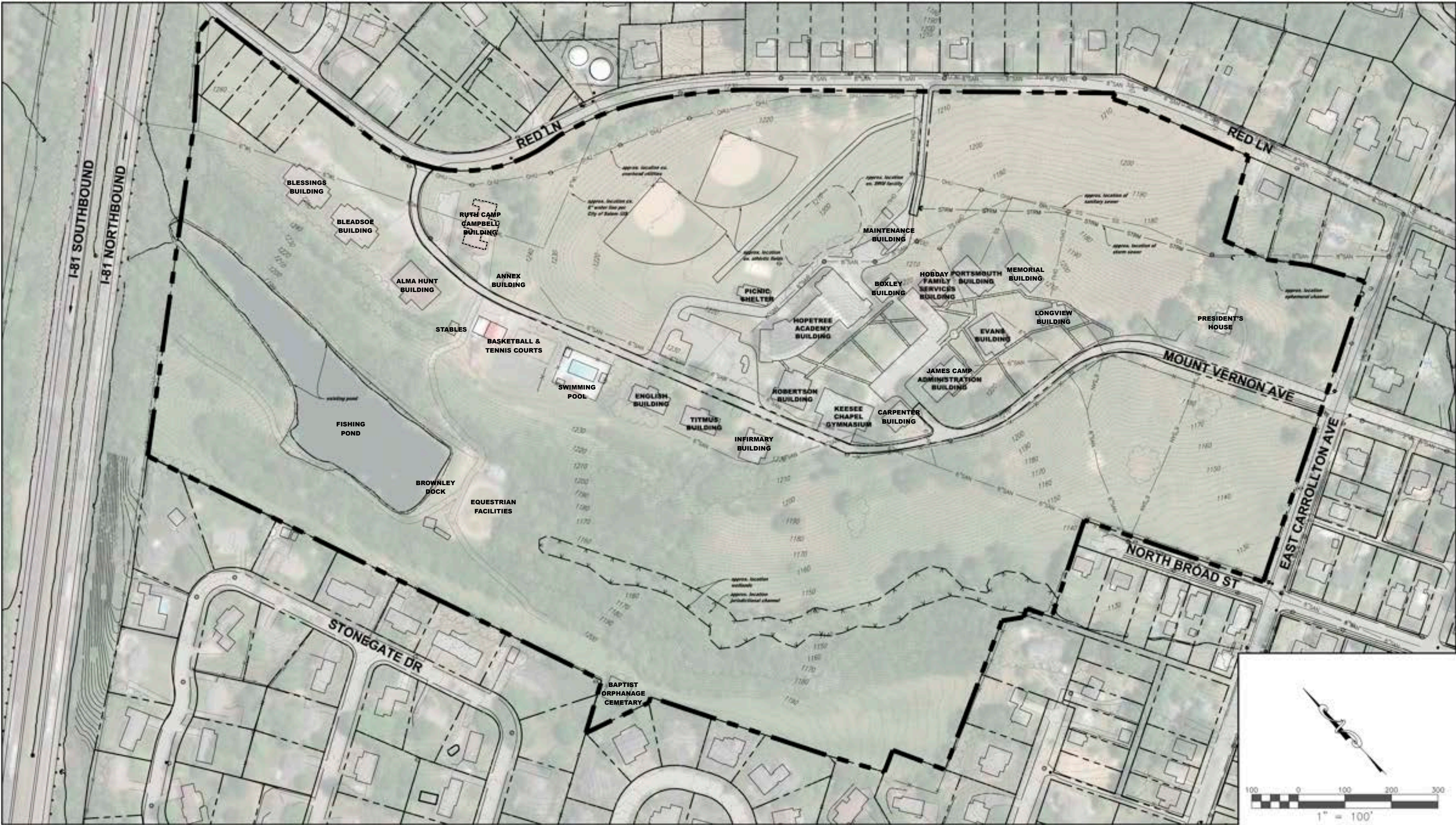
Much of the property that is not developed with buildings or pavement/hardscape is covered with a mix of managed turf and pasture. There is a large wooded area on the west side of the property around the pond and existing creek. There is a variation of other trees that are located throughout the property, with many of these being in the southeast corner of the site or along Red Lane.

BALZER AND ASSOCIATES

*4.A description and analysis of existing site conditions, including information on topography, natural water courses, floodplains, unique natural features, tree cover areas, etc.*

**EXISTING SITE DESCRIPTION**





EXISTING SITE PLAN





Draft 9.25.22

© 3.7.24

# EXISTING SITE PLAN AERIAL





ILLUSTRATIVE MASTER PLAN WITH AERIAL



HOPETREE Master Planned TND Traditional Neighborhood Development

PLANNING OBJECTIVES

*Per the Salem Zoning Application Sec. 106-228.4. - Application process:  
“ 3. A general statement of planning objectives to be achieved by the PUD district, including a description of the character of the proposed development, the existing and proposed ownership of the site, the market for which the development is oriented, and objectives towards any specific manmade and natural characteristics located on the site.”*

The purpose of the Hopetree master plan is to allow for the development of fully integrated, mixed-use pedestrian oriented neighborhood woven into the existing Hopetree campus of buildings and surrounding open space while connecting to the surrounding neighborhoods where feasible.

The intent is to preserve the Hopetree campus and buildings and for new and infill development to minimize traffic congestion, suburban sprawl, site grading, infrastructure costs, and environmental degradation. The provisions of the Hopetree neighborhood are based on urban design and development conventions which were widely used in the United States since its founding until the 1940's and were based on the following principles:

- A. All neighborhoods have identifiable centers and edges.
- B. The center of the neighborhood is easily accessed by non-vehicular means from lots on the edges (i.e. approximately one-quarter-mile from center to edge, or a five-minute walk).
- C. Uses and housing types are mixed and in close proximity to one another.
- D. Street networks are interconnected and blocks are small.
- E. Civic buildings are given prominent sites throughout the neighborhood.

THE HOPETREE MASTER PLAN INCLUDES THE FOLLOWING DESIGN FEATURES:

- A. Neighborhood form.
  - 1. Dwellings at the edge of the neighborhood are roughly a five-minute walk or less to the center of the neighborhood.
  - 2. A great variety of housing types and price ranges is included in the neighborhood, with the highest density of housing located towards the center of the neighborhood.
  - 3. Within the neighborhood a mix of land uses is arranged to serve the needs of the residents in a convenient walking environment: open space/recreational areas, civic buildings, low and high density residential, retail/commercial, business/workplace, institutional, educational, and parking.
  - 4. The area of the overall master plan includes the existing core campus with the surrounding open areas divided into blocks, streets, lots, greenways, and open space.
  - 5. Similar land uses generally front across each street. Dissimilar land uses generally abut at rear lot lines. Corner lots which front on streets of dissimilar use generally observe the setback established on each fronting street.
  - 6. Along existing streets, new buildings are compatible with the general spacing of structures, building mass and scale, and street frontage relationships of existing buildings.
  - 7. The appearance of the neighborhood blends in with existing surrounding neighborhoods and feature the use of similar materials in construction.
  - 8. The facades of townhouses shall be varied by staggered front yards and variations in design and materials.

- B. Lots and buildings:
  - 1. New lots share a frontage line with a street or public space; lots fronting on a public space shall have access to a rear alley.
  - 2. Consistent build-to lines are established along all streets and public space frontages.
  - 3. All buildings, except accessory structures, have their main entrance opening on a street or public space.
  - 4. ~~No structure exceeds 3 stories in height in the Edge zone, and 4 stories in the General and Center zones.~~ Height of buildings shall be measured per the Salem code and shall not exceed 45' in any location. The height of any Accessory Building shall not exceed the principal structure on the lot.

- C. Streets, alleys and pathways:
  - 1. Designs permit comfortable use of the street by motorists, pedestrians and bicyclists. Pavement widths, design speeds, and number of motor travel lanes are minimized to enhance safety for motorists and non-motorists alike. The specific design of each street considers the building types which front on the street and the relationship of the street to the overall town street network. An extensive system of connected pathways is woven through the core campus extending to the perimeter.
  - 2. A combination of perimeter public streets and internal private streets provide access to all tracts and lots
  - 3. Streets and alleys connect where feasible at other streets within the neighborhood and connect to existing and projected streets outside the development. Cul-de-sac and dead-end streets are discouraged and should only occur where absolutely necessary due to natural conditions.
  - 4. Block faces do not have a length greater than 500 feet without dedicated alleys or pathways providing through access.
  - 5. To prevent the build-up of vehicular speed, disperse traffic flow, and create a sense of visual enclosure, long uninterrupted segments of straight streets are avoided.
  - 6. A continuous network of rear alleys is provided for the majority of lots.
  - 7. Existing and proposed utilities are underground and run along alleys wherever possible as well as some streets and greenways.
  - 8. Streets are organized according to a hierarchy based on function, size, capacity and design speed. Streets and rights-of-ways are therefore expected to differ in dimension. The proposed hierarchy of streets is indicated on the submitted master plan and each street type is separately detailed in the master plan.
  - 9. Every street, except alleys, has a sidewalk on at least one side that is at least five feet wide. In commercial areas, sidewalks shall be at least ten feet wide.

- D. Parking:
  - 1. On-street parking is provided on all streets where feasible. Occasional on-street parking may be accommodated without additional pavement width. For streets which serve workplace and storefront buildings, on-street parking is required and should be marked as such. On-street parking is parallel to the street unless the street lends itself to other parking layouts.
  - 2. Parking lots are generally located at the rear or at the side of buildings and screened from public rights-of-way and adjoining properties by land forms or evergreen vegetation .
  - 3. ~~To the extent practicable, adjacent parking lots are interconnected.~~
  - 4. Small and strategically placed parking areas are also provided.
  - 5. Parking areas are paved as required and all parking areas and traffic lanes shall be clearly marked.
  - 6. The number, width and location of curb cuts is such as to minimize traffic hazards, inconvenience and congestion.
  - 7. Off-street parking and loading requirements as outlined in the city's parking regulations may be used as guidance but there are no minimum parking standards.
  - 8. The master plan provides adequate parking and off-street loading areas for different areas of the development, based on the uses allowed and the density of development.
  - 9. In addition to landscaping provided for screening above, trees are planted around the perimeter and interior of parking lots to provide shade.

- E. Landscaping:
  - 1. Trees are planted within right-of-ways parallel to the street along all streets except alleys.
  - 2. Tree spacing is determined by species type selected from the City list of approved trees. Large maturing trees are generally planted a minimum of 30 feet and a maximum of 50 feet on center. Small and medium maturing trees are planted a minimum of ten feet and a maximum of 30 feet on center.
  - 3. Large maturing trees are generally planted along residential streets and along the street frontages and perimeter areas of parks, squares, greenbelts and civic structures.
  - 4. Small maturing trees are generally planted along non-residential streets, interior portions of parks, squares, greenbelts and civic lots. Storefronts are not obstructed by the planting pattern.
  - 5. The natural features of the landscape are incorporated into the landscaping plan.
  - 6. All plantings are with native or appropriate species (refer to the City list).
  - 7. Buffer requirements for property located on the perimeter of the neighborhood has setbacks and buffers that are consistent with the setbacks and buffers of the adjoining zoning district, including provisions for accessory buildings, but are a minimum of 10 feet.

- F. Sidewalks and Greenways:
  - 1. Sidewalks or greenway easements are proposed in locations shown on the master plan or proposed to connect to pedestrian facilities shown on the master plan.
  - 2. Existing sidewalks at the time of development or re-development in each phase are improved, repaired, or replaced as necessary.

- G. Uses:
  - 1. Maximum number of total residential units is 340.
  - 2. Maximum number of total hotel rooms is 34.
  - 3. Maximum total square footage of retail and restaurant uses is 15,000 s.f.
  - 4. Home occupations shall not be counted toward any maximum densities.

Permitted uses shall be based on the general category of use that has been established for a lot or group of lots as shown in the Use Table.

- 5. Maximum total square footage of Office and other Commercial (not including hotel/retail/restaurant) is 35,000 s.f.
- 6. Traffic generation calculations for the development shall be provided to the City of Salem during the development review process based upon the actual new residential and non-residential uses that are developed on the site (excluding HopeTree operations). Total unadjusted traffic generation for new uses on the site shall not exceed 4,037 trips per day. Traffic generation calculations shall be performed as outlined in the ITE Trip Generation Manual.
- 7. Accessory Dwelling Units (ADU's) that are developed on the site shall count as a separate unit toward the maximum number of total residential units.
- \*\*\*Maximum square footages denoted in this section are total square footages allowable, not building footprints (excluding HopeTree operations).

*3.A general statement of planning objectives to be achieved by the PUD district, including a description of the character of the proposed development, the existing and proposed ownership of the site, the market for which the development is oriented, and objectives towards any specific manmade and natural characteristics located on the site.*







#### GENERAL NOTES:

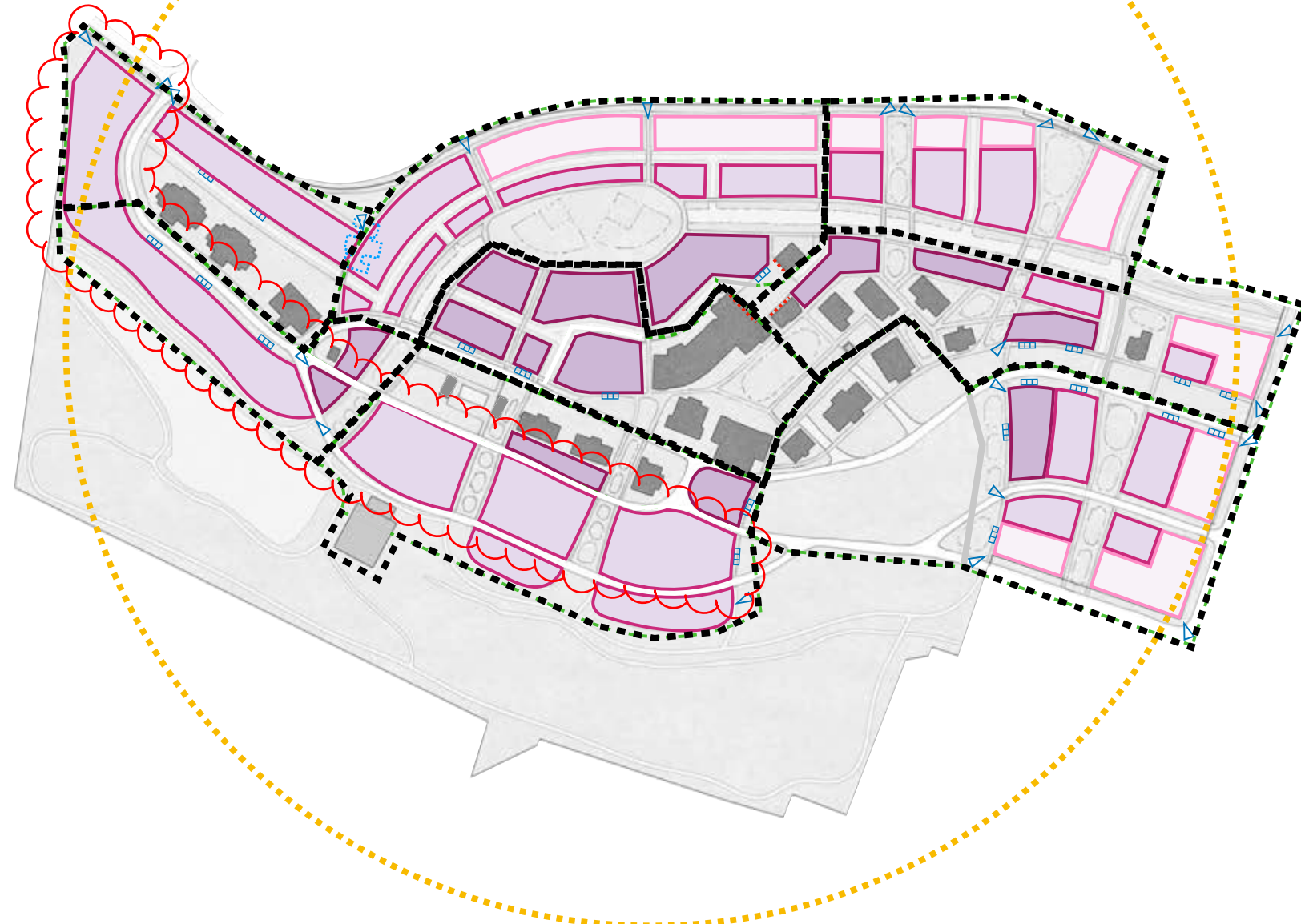
- Building Types generally provide parking from rear alleys and lanes screened from frontages on lots.
- On-street parking shall be provided along all streets where practical.
- Each Block Group includes a minimum of three (3) building types.
- Each Block Group shall have 20% minimum of each of the building types used.
- A minimum of six (6) building types shall be used for the overall project.
- A maximum of five (5) of the same building type attached consecutively.
- ~~Civic or~~ Historic Core Buildings may be converted to T5 - Neighborhood Center transect zone if the current use is discontinued.
- Land may be subdivided into separate ownership.

Building types do not apply to existing buildings.

Single-story mixed use buildings may be single use.

Existing buildings can be 100% non-residential use.

Minimum open space shall be 35% of total site area.



#### TRANSECT ZONES w/ FRONTAGE LINES

- T5 T5 - NEIGHBORHOOD CENTER
- T4 T4 - NEIGHBORHOOD GENERAL
- T3 T3 - NEIGHBORHOOD EDGE
- OPEN SPACE / NATURAL
- HISTORIC CORE BUILDINGS
- STRUCTURE TO BE REMOVED

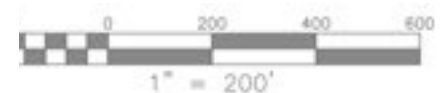
#### TRANSECT ZONES & BUILDING TYPES KEY (SEE SPECIFIC BUILDING TYPES FOR STANDARDS)

- E E - ESTATE
- H H - HOUSE / ADU
- C C - COTTAGE / ADU
- PH PH - PAIR HOUSE / ADU
- T T - TOWNHOUSE / ADU
- PC PC - POCKET / COTTAGE COURT
- TH-PU TH-PU - TOWNHOUSE PARK-UNDER
- 3THE 3THE - 3-TOWNHOUSE ESTATE
- SF SF - STACKED FLAT
- LH LH - LOFT HOUSE
- MH MH - MEWS HOUSE
- TR TR - TREE HOUSE
- AH AH - MULTI-FAMILY HOUSE
- AB AB - MULTI-FAMILY BUILDING
- MX MXB - MIXED-USE BUILDING
- CV CV - HISTORIC CORE BUILDING SITE

#### REQUIREMENTS & DETAILS

- BLOCK GROUP
- RECOMMENDED GALLERY
- RECOMMENDED SHOPFRONT
- VISTA POINTS
- PEDESTRIAN SHED - 5 MINUTE WALK RADIUS

5.A land use plan designating specific use types for the site, both residential and non-residential use types, and establishing site development regulations, including setback, height, building coverage, lot coverage, and density requirements.



## LAND USE PLAN

The Purpose of Streets designed within Hopetree is to create a network with managed motor vehicle driver speeds that are compatible with safe, comfortable walking and bicycle mobility. Target Speeds are 20 miles per hour. Lane widths of 10 feet maximum and street trees planted between certain parking spaces and between the curb and sidewalk help manage driver speeds via lateral views and provide shade for travelers in summer months. Wet utilities are typically placed in the front of buildings and dry utilities are in the rear. Solid waste is collected in the rear lanes enhancing walkability in front.

HOPETREE THOROUGHFARE TYPES

The first number is the estimated pavement width and second is the estimated R.O.W. width but dimensions may vary as the design is engineered in more detail.

-  PARK ALLEE'  
ST 20-64
-  PLAZA  
PL VARIES
-  REAR LANE\*  
RL 14-30
-  PEDESTRIAN PATH\*\* 1  
PP 5/10
-  HILLSIDE LANE  
HL 20-20
-  MOUNT VERNON AVENUE IMPROVEMENTS\*  
MV 36-60
-  RED LANE IMPROVEMENTS\*  
RED - 28-60

\* On-street parking and a minimum 5' sidewalk shall be provided along Red Lane.

\*\* On existing thoroughfares dimensions and details may vary based on existing conditions and site constraints.

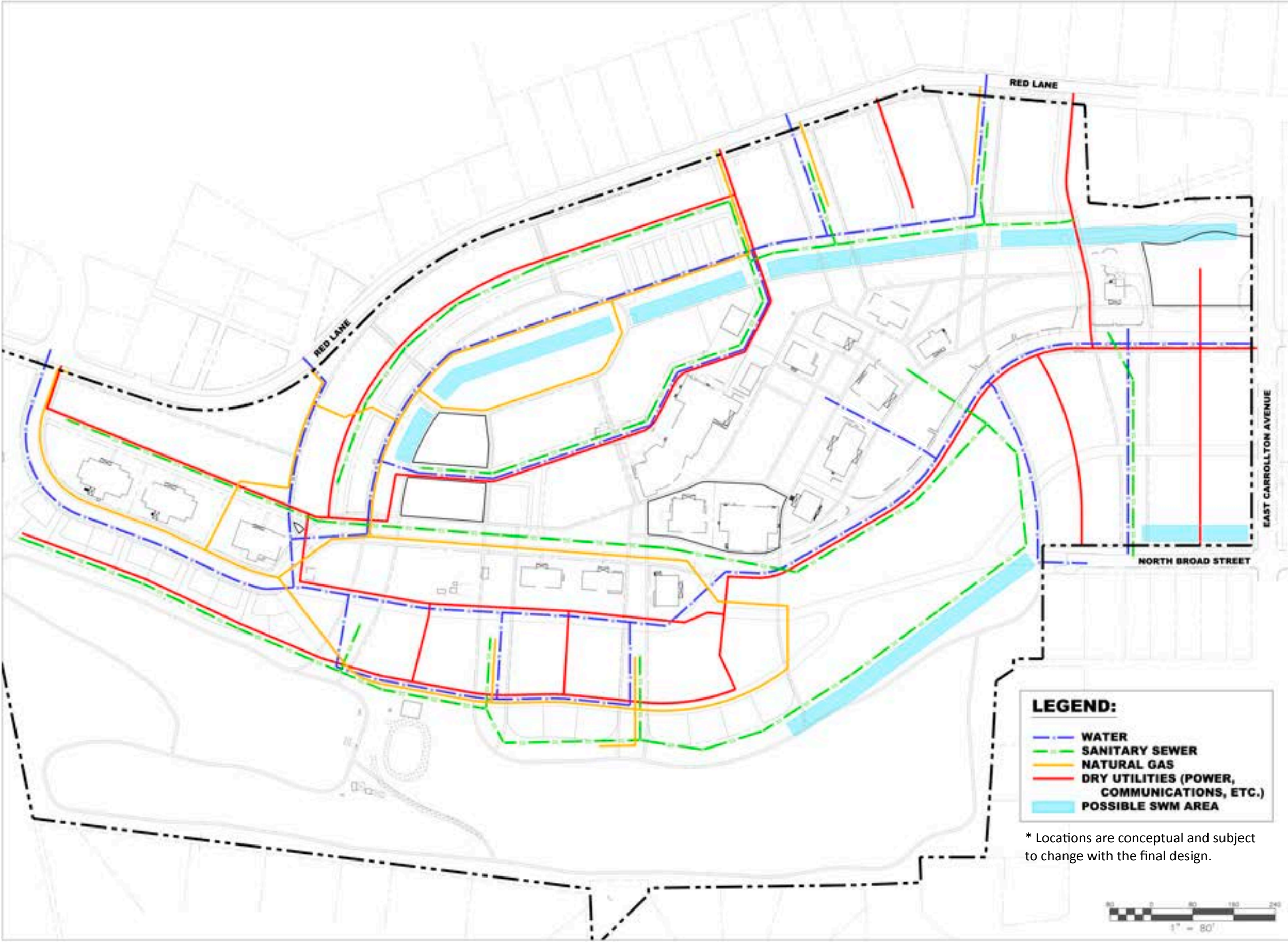
1- Pedestrian Paths will be open to the public, except as necessary for HopeTree events and therapeutic interactions.

6.A circulation plan, including location of existing and proposed vehicular, pedestrian, bicycle, and other circulation facilities and location and general design of parking and loading facilities. General information on the trip generation, ownership and maintenance and proposed construction standards for these facilities should be included. A traffic impact analysis may be required by the administrator.



CIRCULATION PLAN





**LEGEND:**

- WATER
- SANITARY SEWER
- NATURAL GAS
- DRY UTILITIES (POWER, COMMUNICATIONS, ETC.)
- POSSIBLE SWM AREA

\* Locations are conceptual and subject to change with the final design.



7.A public services and utilities plan providing requirements for and provision of all utilities, sewers, and other facilities to serve the site.





8. An open space plan, including areas proposed for passive and active recreational uses, natural and undisturbed areas, and proposed buffer areas proposed around the perimeter of the site. Information on the specific design and location of these areas and their ownership and maintenance should be included.

## OPEN SPACE PLAN

SHOWING PARKS, GREENWAYS, GREEN FINGERS, TREE CANOPY, TREE PLANTINGS,  
,WATER FEATURES, & THE QUADRANGLE



TRANSECT ZONES & BUILDING TYPES KEY  
(SEE SPECIFIC BUILDING TYPES FOR STANDARDS)

T3

T4

T5

E

H

C

PH

T

PC

TH-PU

3THE

SF

LH

MH

TR

AH

AB

MXB

CV

E - ESTATE

H - HOUSE / ADU

C - COTTAGE / ADU

PH - PAIR HOUSE / ADU

T - TOWNHOUSE / ADU

PC - POCKET / COTTAGE COURT

TH-PU - TOWNHOUSE PARK-UNDER

3THE - 3-TOWNHOUSE ESTATE

SF - STACKED FLAT

LH - LOFT HOUSE

MH - MEWS HOUSE

TR - TREE HOUSE

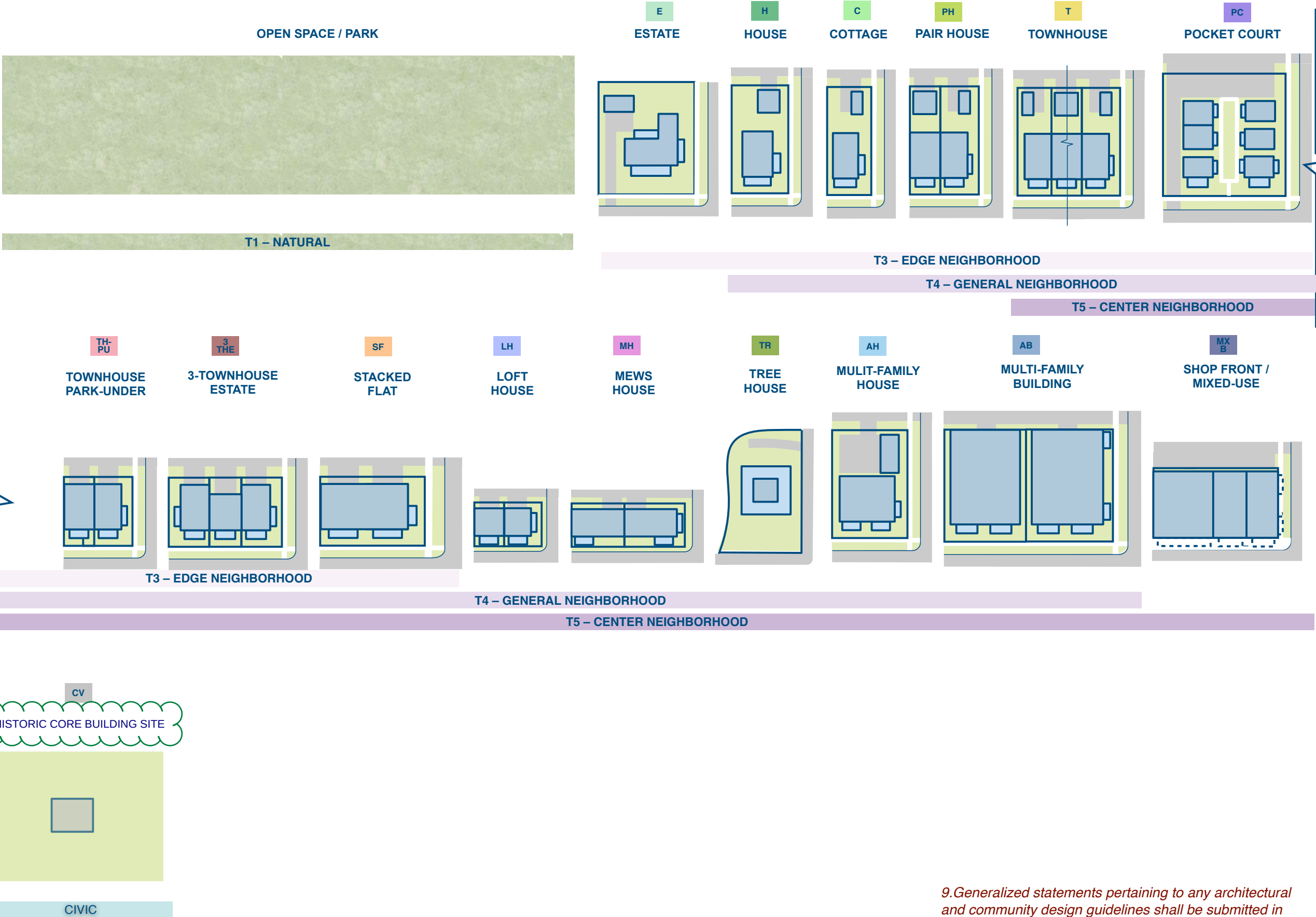
AH - MULTI-FAMILY HOUSE

AB - MULTI-FAMILY BUILDING

MXB - MIXED-USE BUILDING

CV - HISTORIC CORE BUILDING SITE

Note: These standards do not apply to the existing buildings.



HOUSING & BUILDING TYPES BY TRANSECT ZONES

9. Generalized statements pertaining to any architectural and community design guidelines shall be submitted in sufficient detail to provide information on building designs, orientations, styles, lighting plans, etc.

TOWNHOUSE

NAME OF  
BUILDING TYPES

TOWNHOUSE

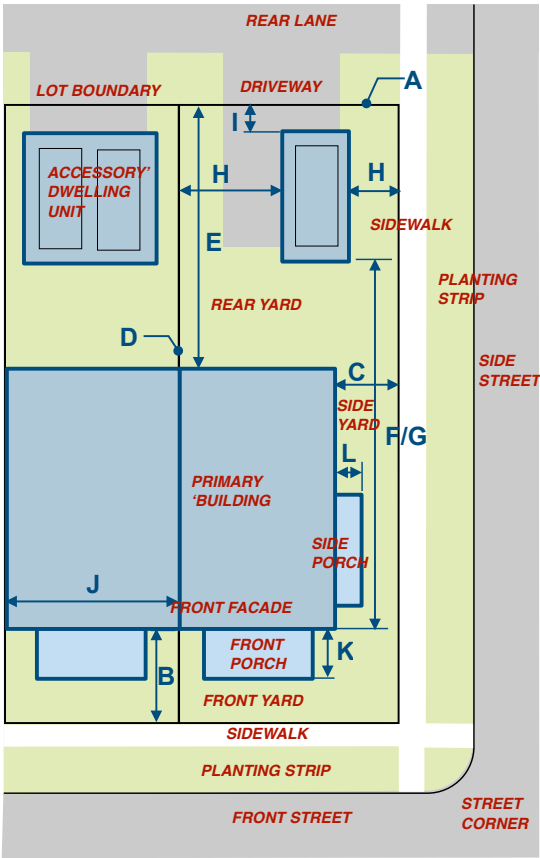
DESCRIPTION

A Townhouse is a single-family residence that shares a party wall with another of the same type and occupies the full frontage line on its own lot. For Townhouses, garages and/or parking is provided from the rear lane frontages while the primary townhouse front faces a street or public greenway. Townhouses in the Strolling District are permitted to have ground floor mixed-use.

|                                     |                         |
|-------------------------------------|-------------------------|
| Lot width x depth                   | 16' min. x 80' min. (A) |
| Setbacks                            |                         |
| Front                               | 10' min. (B)            |
| Front Corner                        | 10' min. (C)            |
| Side                                | 0' min. (D)             |
| Rear                                | 20' min. (E)            |
| Parking and Waste from Front Façade | 20' min. (F)            |
| Accessory Buildings from Front      | 40' min. (G)            |
| Accessory Buildings Side            | Align. (H)              |
| Accessory Buildings Rear            | 0' min. (I)             |
| Building Frontage at Setback        | 100 %' max. (J)         |
| Building Front Encroachments        | 5' max. (K)             |
| Building Side Encroachments         | 4' max. (L)             |
| Height                              |                         |
| Principle Building                  | 3.5 Stories max.        |
| First Floor Above Grade             | 1.5' min.               |
| Outbuilding                         | 2.5 Stories max.        |

LOT DIMENSIONS

DIMENSIONAL  
STANDARDS  
KEYED TO  
THE GRAPHIC  
PLAN



FORM-BASED  
GRAPHIC PLAN

SAMPLE  
STANDARDS  
TEMPLATE KEY

THIS IS A SAMPLE BUILDING TYPES TEMPLATE KEY FOR REFERENCE ONLY AS A GUIDE TO THE BUILDING TYPES STANDARDS GRAPHICS INCLUDED IN THIS DOCUMENT. THE TEXT LABELS IN RED IDENTIFY THE SPECIFIC STANDARDS FEATURED ON THE GRAPHICS FOR EACH TYPE.

NOTE: THESE STANDARDS DO NOT APPLY TO THE EXISTING BUILDINGS.

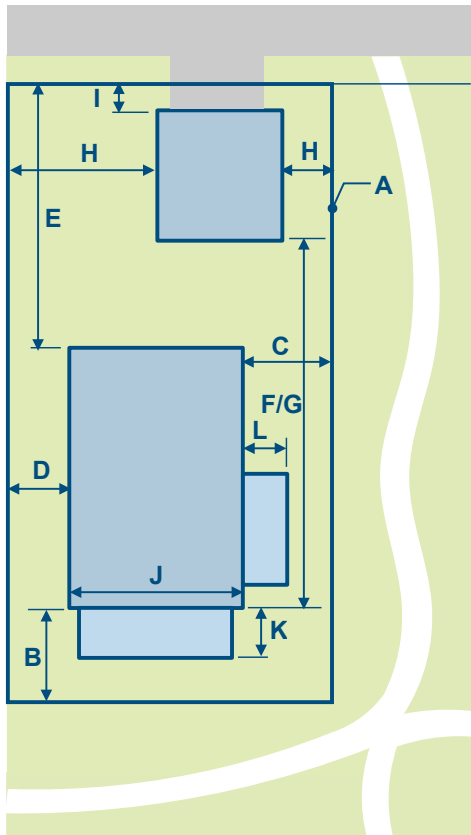
# GREENWAY OPTION

## GREENWAY OPTION — AVAILABLE OF ALL TYPES

A Greenway Option is for reference. Instead of fronting a street, the primary facade faces a public greenway connected to walks and trails while garages and/or parking is generally provided from a rear lane frontage. For each Type the Standards are the same.

### EXAMPLE of the HOUSE TYPE SHOWING the GREENWAY OPTION

|                                     |                          |
|-------------------------------------|--------------------------|
| Lot width x depth                   | 50' min. x 100' min. (A) |
| Setbacks                            |                          |
| Front                               | 20' min. (B)             |
| Front Corner                        | 15' min. (C)             |
| Side                                | 8' min. (D)              |
| Rear                                | 20' min. (E)             |
| Parking and Waste from Front Façade | 20' min. (F)             |
| Accessory Buildings from Front      | 40' min. (G)             |
| Accessory Buildings Side            | 5' min. (H)              |
| Accessory Buildings Rear            | 5' min. (I)              |
| Building Frontage at Setback        | 30' min. (J)             |
| Building Front Encroachments        | 12' max.(K)              |
| Building Side Encroachments         | 8' max. (L)              |
| Height                              |                          |
| Principle Building                  | Varied Stories max.      |
| First Floor Above Grade             | 1.5' min.                |
| Outbuilding                         | 2.5 Stories max.         |

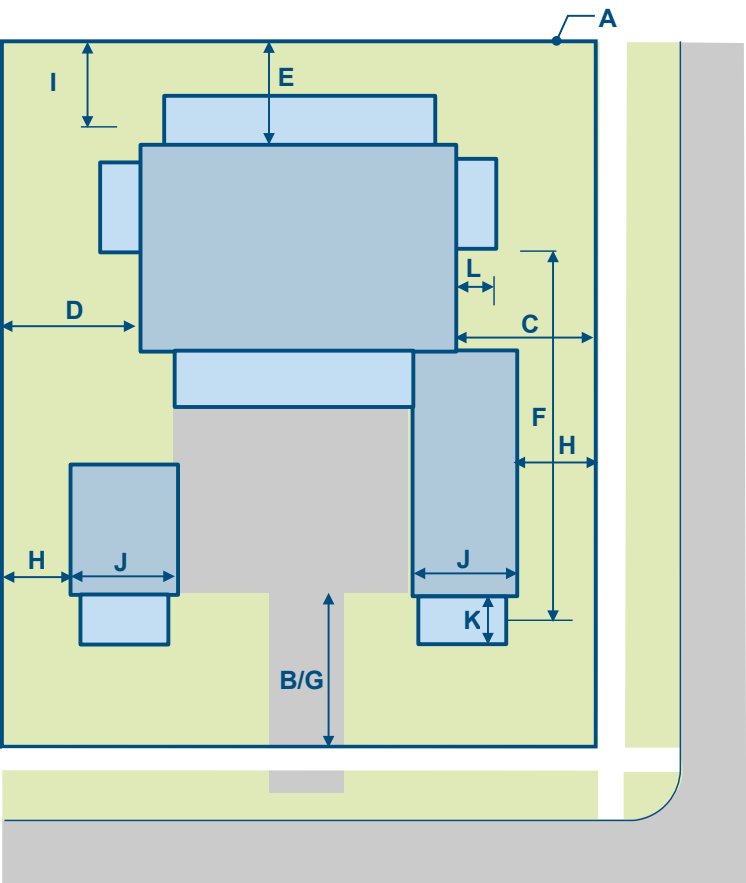
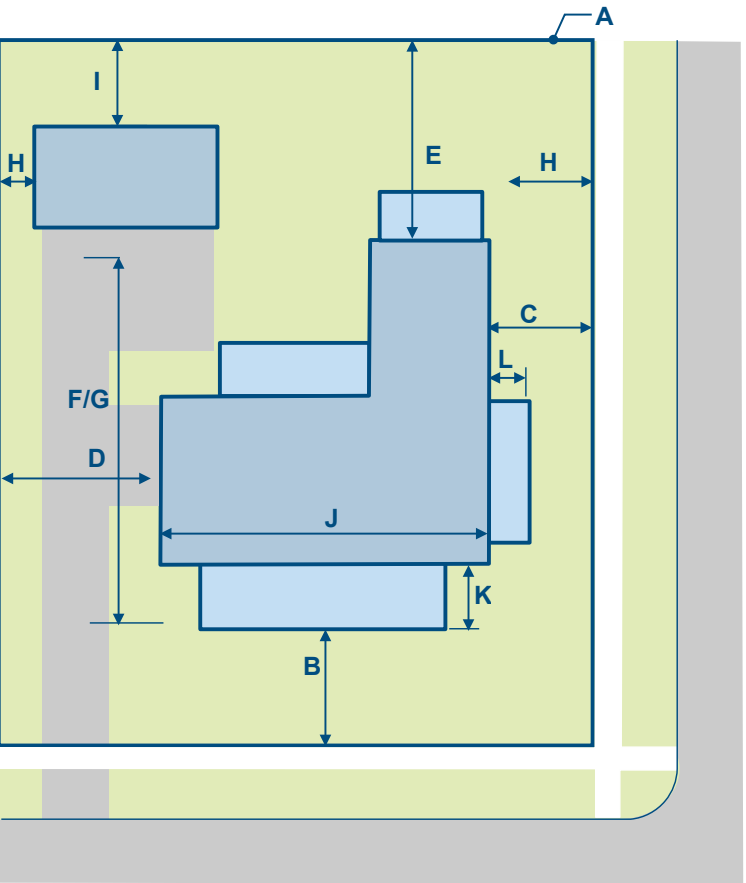


# ESTATE

## ESTATE

An Estate is a large single-family dwelling on a large lot of more suburban character, often shared by one or more ancillary buildings. The primary facade faces a street or public greenway where a porch and entry are prominent. Garages and/or parking is generally provided from the street frontage and is set back from the primary facade, side-loaded, or set forward side-loaded. Garage forward doors are not permitted to face the street.

|                                     |                          |
|-------------------------------------|--------------------------|
| Lot width x depth                   | 80' min. x 100' min. (A) |
| Setbacks                            |                          |
| Front                               | 25' min. (B)             |
| Front Corner                        | 20' min. (C)             |
| Side                                | 20' min. (D)             |
| Rear                                | 20' min. (E)             |
| Parking and Waste from Front Façade | 20' min. (F)             |
| Accessory Buildings from Front      | 25' min. (G)             |
| Accessory Buildings Side            | 10' min. (H)             |
| Accessory Buildings Rear            | 6' min. (I)              |
| Building Frontage at Setback        | 60 % max. (J)            |
| Building Front Encroachments        | 15' max.(K)              |
| Building Side Encroachments         | 12' max. (L)             |
| Height                              |                          |
| Principle Building                  | 3.5 Stories max.         |
| First Floor Above Grade             | 1.5' min.                |
| Outbuilding                         | 2.5 Stories max.         |



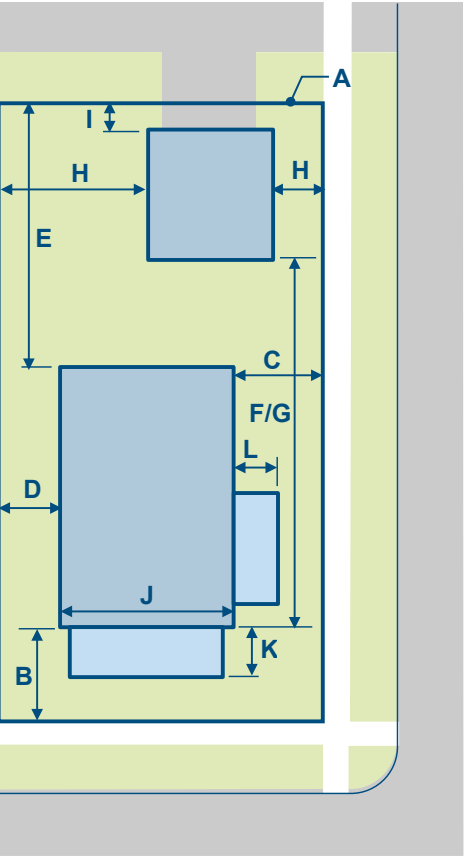
## BUILDING TYPE STANDARDS

HOUSE

HOUSE

A House Type is a single-family residence on its own lot. For House the primary facade faces a public street or a greenway where a porch and entry are prominent. Garages and/or parking is generally provided from a rear lane or from the street frontage set back from the primary façade.

|                                     |                          |
|-------------------------------------|--------------------------|
| Lot width x depth                   | 50' min. x 100' min. (A) |
| Setbacks                            |                          |
| Front                               | 20' min. (B)             |
| Front Corner                        | 15' min. (C)             |
| Side                                | 8' min. (D)              |
| Rear                                | 20' min. (E)             |
| Parking and Waste from Front Façade | 20' min. (F)             |
| Accessory Buildings from Front      | 40' min. (G)             |
| Accessory Buildings Side            | 6' min. (H)              |
| Accessory Buildings Rear            | 6' min. (I)              |
| Building Frontage at Setback        | 30' min. (J)             |
| Building Front Encroachments        | 12' max.(K)              |
| Building Side Encroachments         | 8' max. (L)              |
| Height                              |                          |
| Principle Building                  | 3.5 Stories max.         |
| First Floor Above Grade             | 1.5' min.                |
| Outbuilding                         | 2.5 Stories max.         |

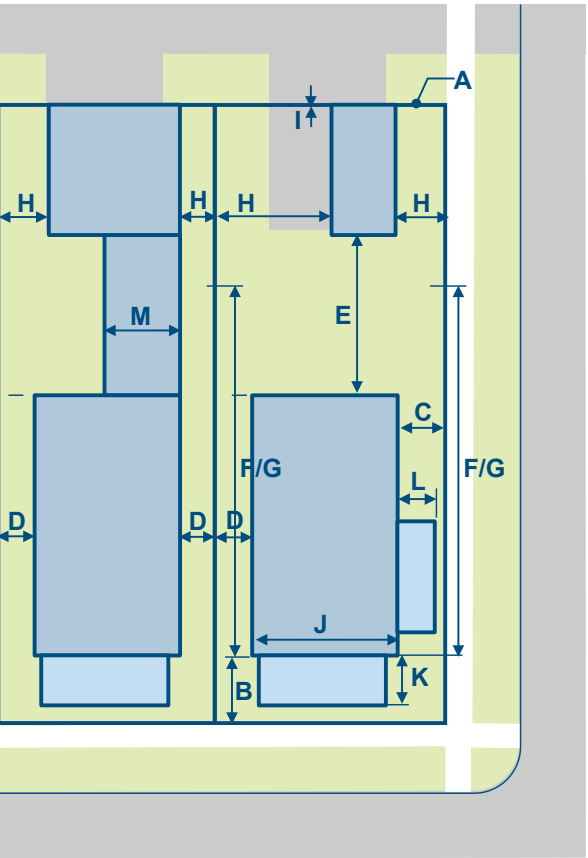


COTTAGE

COTTAGE

A Cottage is a smaller single-family residence on its own lot. For Cottages garages and/or parking is required to be provided from a rear lane while the primary house front faces a public street or greenway.

|                                     |                         |
|-------------------------------------|-------------------------|
| Lot width x depth                   | 30' min. x 65' min. (A) |
| Setbacks                            |                         |
| Front                               | 12' min. (B)            |
| Front Corner                        | 8' min. (C)             |
| Side                                | 5' min. (D)             |
| Rear                                | 30' min. (E)            |
| Parking and Waste from Front Façade | 40' min. (F)            |
| Accessory Buildings from Front      | 40' min. (G)            |
| Accessory Buildings Side            | Align (H)               |
| Accessory Buildings Rear            | 0' min. (I)             |
| Building Frontage at Setback        | 20' min. (J)            |
| Building Front Encroachments        | 10' max.(K)             |
| Building Side Encroachments         | 6' max. (L)             |
| Building Back Wing                  | 15' max. (M)            |
| Height                              |                         |
| Principle Building                  | 3.0 Stories max.        |
| First Floor Above Grade             | 1.5' min.               |
| Outbuilding                         | 2.0 Stories max.        |



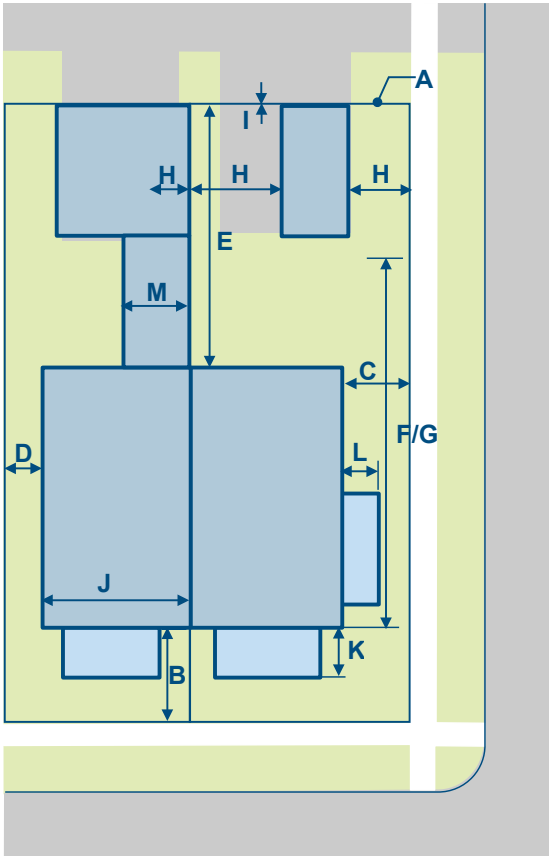
BUILDING TYPE STANDARDS

PAIR HOUSE

PAIR HOUSE

A Pair House is a single-family residence that shares a party wall with one other of the same type, each on their own lot. Garages, ADUs and/or parking is provided from the rear lane while the primary front faces a street or public greenway.

|                                     |                         |
|-------------------------------------|-------------------------|
| Lot width x depth                   | 24' min. x 65' min. (A) |
| Setbacks                            |                         |
| Front                               | 15' min. (B)            |
| Front Corner                        | 10' min. (C)            |
| Side                                | 6' min. (D)             |
| Rear                                | 30' min. (E)            |
| Parking and Waste from Front Façade | 35' min. (F)            |
| Accessory Buildings from Front      | 40' min. (G)            |
| Accessory Buildings Side            | Align (H)               |
| Accessory Buildings Rear            | 0' min. (I)             |
| Building Frontage at Setback        | 20' min. (J)            |
| Building Front Encroachments        | 12' max.(K)             |
| Building Side Encroachments         | 6' max. (L)             |
| Building Back Wing                  | 15' max. (M)            |
| Height                              |                         |
| Principle Building                  | 3.5 Stories max.        |
| First Floor Above Grade             | 1.5' min.               |
| Outbuilding                         | 2 Stories max.          |

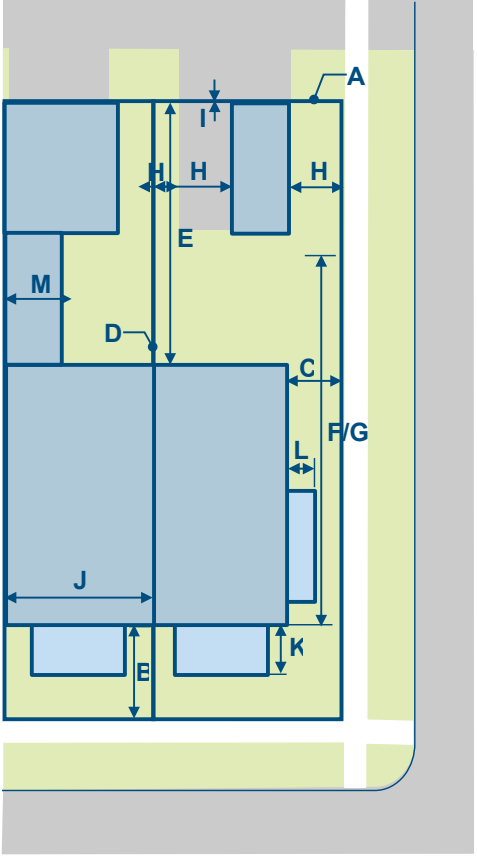


TOWNHOUSE

TOWNHOUSE

A Townhouse is a single-family residence that shares a party wall with another of the same type, with a minimum of three units in a row, and occupies the full frontage line on its own lot. For Townhouses, garages, ADUs, and/or parking is provided from the rear lane frontages while the primary townhouse front faces a street or public greenway. ~~Townhouses in the T-5 Neighborhood Center Strolling District are permitted to have ground floor mixed use.~~

|                                     |                         |
|-------------------------------------|-------------------------|
| Lot width x depth                   | 16' min. x 80' min. (A) |
| Setbacks                            |                         |
| Front                               | 10' min. (B)            |
| Front Corner                        | 8' min. (C)             |
| Side                                | 0' min. (D)             |
| Rear                                | 30' min. (E)            |
| Parking and Waste from Front Façade | 35' min. (F)            |
| Accessory Buildings from Front      | 40' min. (G)            |
| Accessory Buildings Side            | Align. (H)              |
| Accessory Buildings Rear            | 0' min. (I)             |
| Building Frontage at Setback        | 100 %' max. (J)         |
| Building Front Encroachments        | 8' max.(K)              |
| Building Side Encroachments         | 6' max. (L)             |
| Building Back Wing                  | 15' max. (M)            |
| Height                              |                         |
| Principle Building                  | 3.5 Stories max.        |
| First Floor Above Sidewalk Grade    | 1.5' min.               |
| Outbuilding                         | 2.5 Stories max.        |

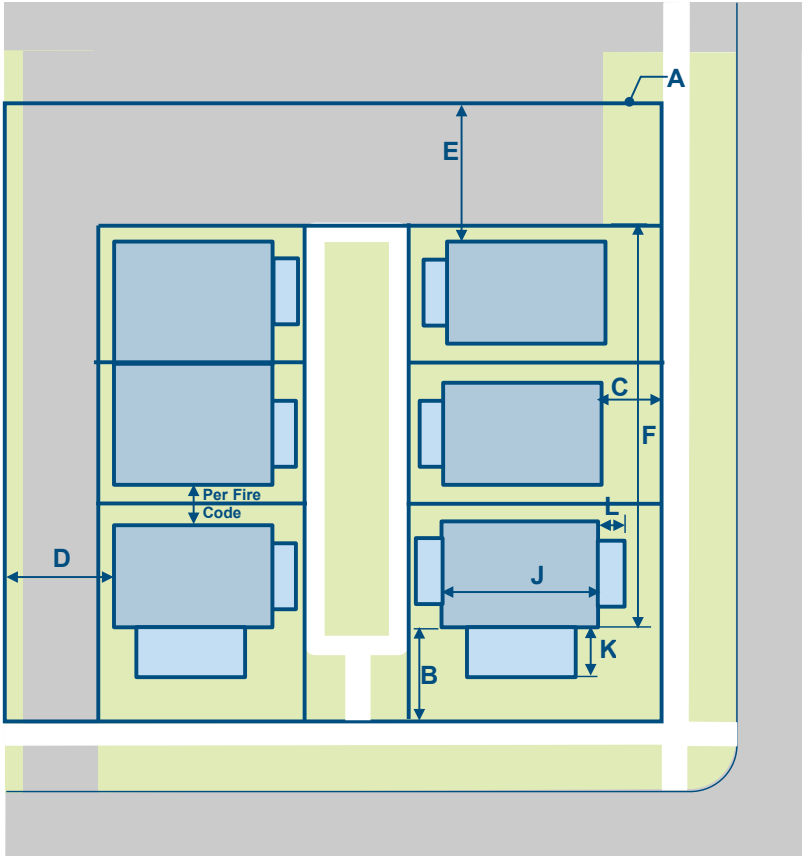


# POCKET COURT

## POCKET COURT

A Pocket Court is permitted with up to 8 units. Pocket Courts permit units that do not front a public vehicular right-of-way. Attached and detached houses can be grouped in pedestrian courts facing a mews, small common, green or garden, shared through an owners' association. A pocket court is often, but not always, arranged in a U-shape. The units are separated from the common area only by a sidewalk, path or other non-vehicular way. Parking is from rear lanes or alleys in attached or detached garages or open parking in a central location.

|                                     |                         |
|-------------------------------------|-------------------------|
| Lot width x depth (may rotate)      | 60' min. x 90' min. (A) |
| Setbacks                            |                         |
| Front                               | 5' min. (B)             |
| Front Corner                        | 10' min. (C)            |
| Side                                | 5' min. (D)             |
| Rear                                | 20' min. (E)            |
| Parking and Waste from Front Façade | 20' min. (F)            |
| Building Frontage at Setback        | 80 % max. (J)           |
| Building Front Encroachments        | 5' max. (K)             |
| Building Side Encroachments         | 5' max. (L)             |
| Height                              |                         |
| Principle Building                  | 2.5 Stories max.        |
| First Floor Above Grade             | 1.5' min.               |

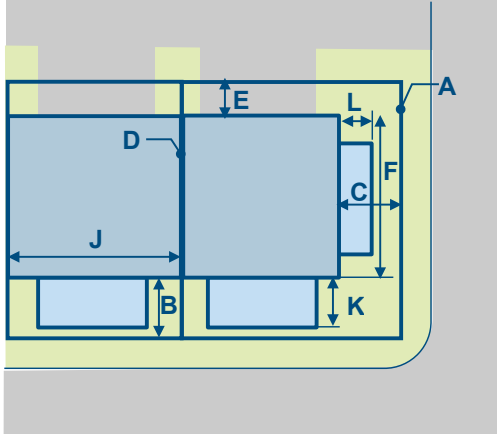


# LOFT

## LOFT

A Loft is a single-family residence that is detached or shares a party wall with another of the same type and occupies the full frontage line on its own lot. For Loft types, garages, and/or parking is provided adjacent or under the townhouse from the rear lane frontages while the primary townhouse front faces a lane, street, or public greenway. ~~Lofts in the T-5 Neighborhood Center Strolling District are permitted to have ground floor mixed use.~~

|                                     |                         |
|-------------------------------------|-------------------------|
| Lot width x depth                   | 20' min. x 30' min. (A) |
| Setbacks                            |                         |
| Front                               | 0' min. (B)             |
| Front Corner                        | 0' min. (C)             |
| Side                                | 0' min. (D)             |
| Rear                                | 0' min. (E)             |
| Parking and Waste from Front Façade | 20' min. (F)            |
| Building Frontage at Setback        | 90 % max. (J)           |
| Building Front Encroachments        | 8' max. (K)             |
| Building Side Encroachments         | 6' max. (L)             |
| Height                              |                         |
| Principle Building                  | 3.5 Stories max.        |
| First Floor Above Grade             | 1.5' min.               |
| Outbuilding                         | 2.5 Stories max.        |



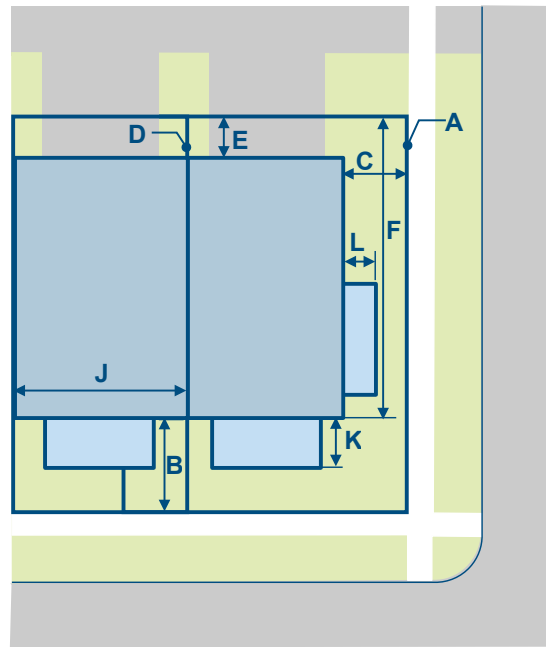


# TOWNHOUSE PARK-UNDER

## TOWNHOUSE PARK-UNDER

A Townhouse is a single-family residence that shares a party wall with another of the same type and occupies the full frontage line on its own lot. For Townhouse Park-Under types, garages, and/or parking is provided under the townhouse from the rear lane frontages while the primary townhouse front faces a street or public greenway. ~~Townhouses in the T-5 Neighborhood Center Strolling District are permitted to have ground floor mixed use.~~

|                                     |                         |
|-------------------------------------|-------------------------|
| Lot width x depth                   | 20' min. x 50' min. (A) |
| Setbacks                            |                         |
| Front                               | 10' min. (B)            |
| Front Corner                        | 8' min. (C)             |
| Side                                | 0' min. (D)             |
| Rear                                | 30' min. (E)            |
| Parking and Waste from Front Façade | 30' min. (F)            |
| Building Frontage at Setback        | 100 % max. (J)          |
| Building Front Encroachments        | 8' max.(K)              |
| Building Side Encroachments         | 6' max. (L)             |
| Height                              |                         |
| Principle Building                  | 3.5 Stories max.        |
| First Floor Above Grade             | 1.5' min.               |
| Outbuilding                         | 2.5 Stories max.        |

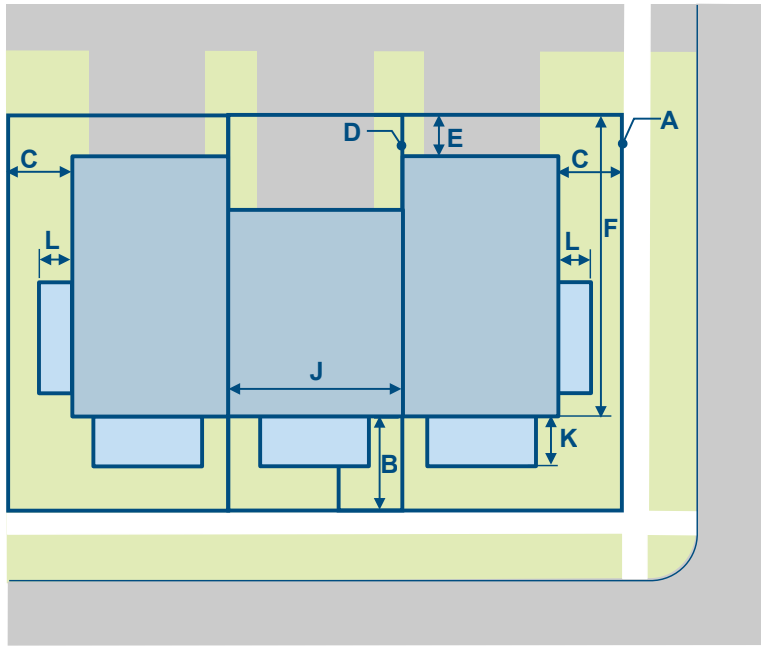


# 3-TOWNHOUSE ESTATE

## 3-TOWNHOUSE ESTATE

A 3-Townhouse Estate is a single-family residence that shares a party wall with two other of the same type with the building and architectural massing of a large house or estate. and occupies the full frontage line on its own lot. For 3-Townhouse Estate types, garages, and/or parking is provided under the townhouse from the rear lane frontages while the primary townhouse front faces a street or public greenway. ~~Townhouses in the T-5 Neighborhood Center Strolling District are permitted to have ground floor mixed use.~~

|                                     |                         |
|-------------------------------------|-------------------------|
| Lot width x depth                   | 24' min. x 50' min. (A) |
| Setbacks                            |                         |
| Front                               | 10' min. (B)            |
| Front Corner                        | 8' min. (C)             |
| Side                                | 0' min. (D)             |
| Rear                                | 30' min. (E)            |
| Parking and Waste from Front Façade | 30' min. (F)            |
| Building Frontage at Setback        | 100 % max. (J)          |
| Building Front Encroachments        | 8' max. (K)             |
| Building Side Encroachments         | 6' max. (L)             |
| Height                              |                         |
| Principle Building                  | 3.5 Stories max.        |
| First Floor Above Grade             | 1.5' min.               |
| Outbuilding                         | 2.5 Stories max.        |

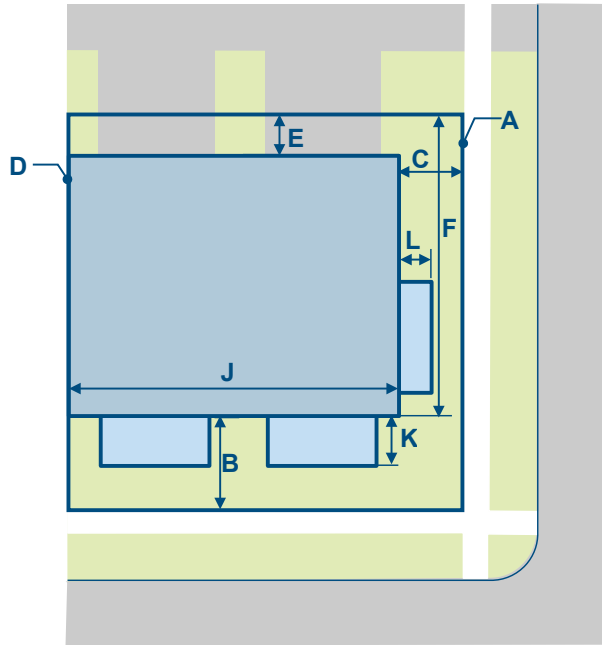


# STACKED-FLAT

## STACKED-FLAT

A Stacked-Flat is a single floor or town house residence that is stacked vertically with one above the other and occupies the full frontage line on a shared lot lot. For Staked-Flat types, garages, and/or parking is provided under or behind the building accessed from the rear lane frontages while the front faces a street or public greenway. ~~Stacked Flats in the T-5 Neighborhood Center are permitted to have ground floor mixed-use.~~

|                                     |                         |     |
|-------------------------------------|-------------------------|-----|
| Lot width x depth                   | 60' min. x 50' min. (A) |     |
| Setbacks                            |                         |     |
| Front                               | 10' min.                | (B) |
| Front Corner                        | 8' min.                 | (C) |
| Side                                | 0' min.                 | (D) |
| Rear                                | 30' min.                | (E) |
| Parking and Waste from Front Façade | 30' min.                | (F) |
| Building Frontage at Setback        | 80 % max.               | (J) |
| Building Front Encroachments        | 8' max.                 | (K) |
| Building Side Encroachments         | 6' max.                 | (L) |
| Height                              |                         |     |
| Principle Building                  | 4 Stories max.          |     |
| First Floor Above Grade             | 1.5' min.               |     |

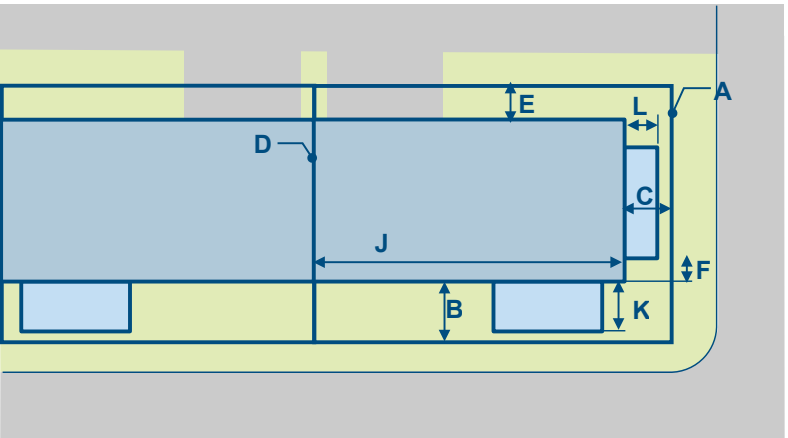


# MEWS HOUSE

## MEWS HOUSE

A Mews House is a single-family residence that is detached or shares a party wall with another of the same type and occupies the full frontage line on its own lot. Mews House types are generally wide and shallow. For Mews House types, garages, and/or parking is provided adjacent from the rear lane frontages screened from the frontage while the primary townhouse front faces a lane, street, or public greenway. ~~Mews Houses in the T-5 Neighborhood Center are permitted to have ground floor mixed-use.~~

|                                     |                         |     |
|-------------------------------------|-------------------------|-----|
| Lot width x depth                   | 50' min. x 30' min. (A) |     |
| Setbacks                            |                         |     |
| Front                               | 5' min.                 | (B) |
| Front Corner                        | 5' min.                 | (C) |
| Side                                | 5' min.                 | (D) |
| Rear                                | 5' min.                 | (E) |
| Parking and Waste from Front Façade | Screened                | (F) |
| Building Frontage at Setback        | 90 % max.               | (J) |
| Building Front Encroachments        | 8' max.                 | (K) |
| Building Side Encroachments         | 6' max.                 | (L) |
| Height                              |                         |     |
| Principle Building                  | 3.5 Stories max.        |     |
| First Floor Above Grade             | 1.5' min.               |     |
| Outbuilding                         | 2.5 Stories max.        |     |



MULTI-FAMILY HOUSE

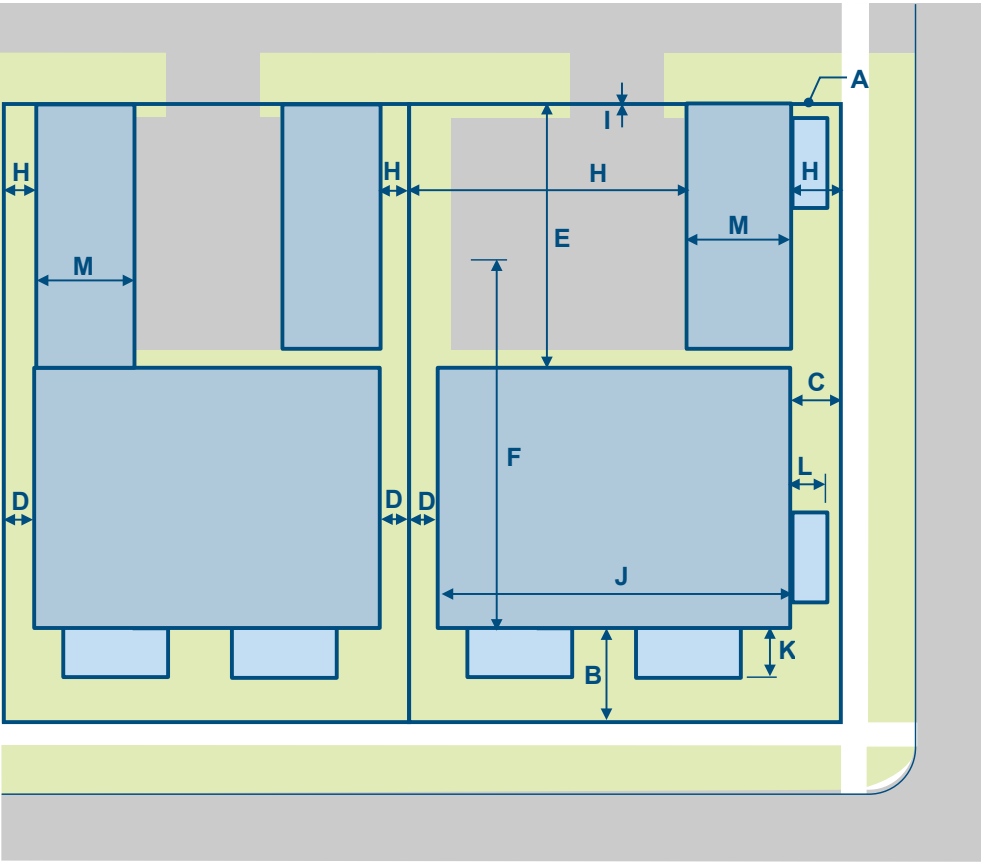
MULTI-FAMILY HOUSE

A Multi-Family House is a multi-family residence with up to 8 units that is similar in scale, massing, and character with a large single-family house and intended to be compatible in form and adjacency. For Multi-Family Houses, garages, ADUs and/or parking is provided from the street and lane frontages while the primary front faces a street or public greenway. ~~Multi-Family Houses in the T-5 Neighborhood Center are permitted to have ground floor mixed-use.~~

Lot width x depth 72' min. x 100' min. (A)

|                                     |           |     |
|-------------------------------------|-----------|-----|
| Setbacks                            |           |     |
| Front                               | 12' min.  | (B) |
| Front Corner                        | 6' min.   | (C) |
| Side                                | 8' min.   | (D) |
| Rear                                | 30' min.  | (E) |
| Parking and Waste from Front Façade | 45' min.  | (F) |
| Accessory Buildings from Front      | 60' min.  | (G) |
| Accessory Buildings Side            | Align     | (H) |
| Accessory Buildings Rear            | 0' min.   | (I) |
| Building Frontage at Setback        | 90 % max. | (J) |
| Building Front Encroachments        | 10' max.  | (K) |
| Building Side Encroachments         | 6' max.   | (L) |

|                         |                  |  |
|-------------------------|------------------|--|
| Height                  |                  |  |
| Principle Building      | 3.5 Stories max. |  |
| First Floor Above Grade | 1.5' min.        |  |
| Outbuilding             | 2.5 Stories max. |  |



MULTI-FAMILY BUILDING

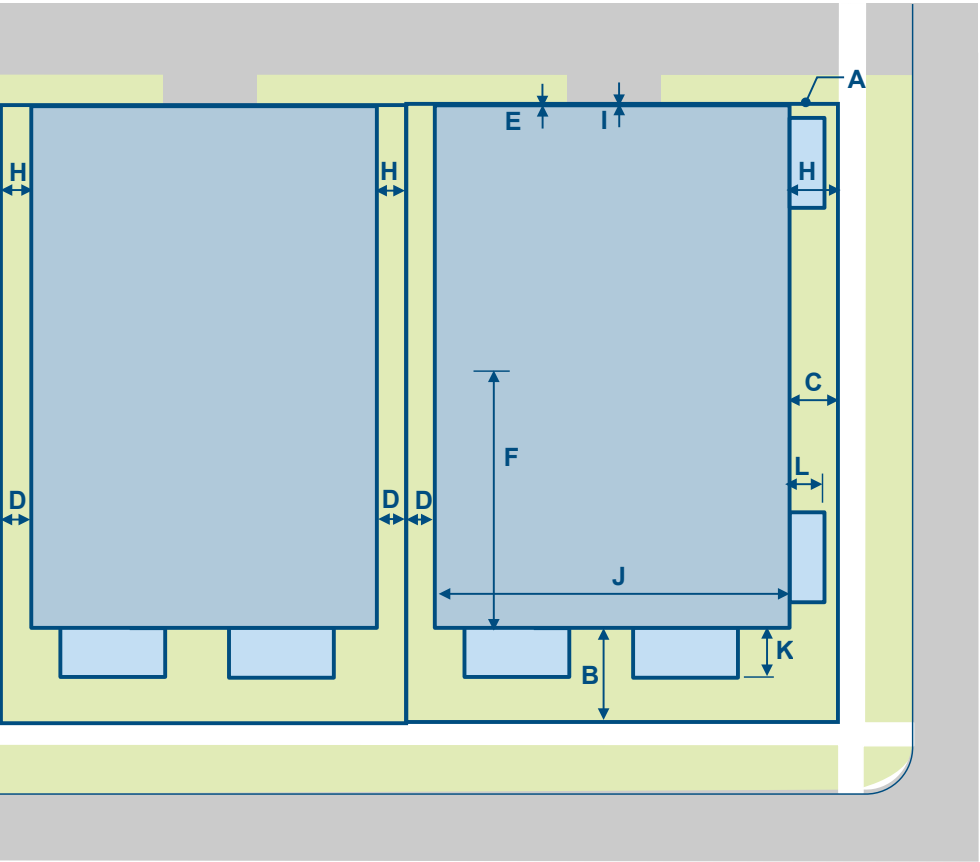
MULTI-FAMILY BUILDING

A Multi-Family House is a multi-family residence with up to 16 units that is similar in scale, massing, and character with the frontage of a Multi-Family Building and intended to be compatible in form and adjacency. For Multi-Family Buildings, garages, ADUs and/or parking is provided in a rear common parking area and/or park-under garages screened from the street while the primary front faces a street or public greenway. ~~Multi-Family Buildings in the T-5 Neighborhood Center are permitted to have ground floor mixed-use.~~

Lot width x depth 72' min. x 60' min. (A)

|                                     |           |     |
|-------------------------------------|-----------|-----|
| Setbacks                            |           |     |
| Front                               | 6' min.   | (B) |
| Front Corner                        | 6' min.   | (C) |
| Side                                | 6' min.   | (D) |
| Rear                                | 0' min.   | (E) |
| Parking and Waste from Front Façade | 45' min.  | (F) |
| Building Frontage at Setback        | 90 % max. | (J) |
| Building Front Encroachments        | 10' max.  | (K) |
| Building Side Encroachments         | 6' max.   | (L) |

|                         |                  |  |
|-------------------------|------------------|--|
| Height                  |                  |  |
| Principle Building      | 4 Stories max.   |  |
| First Floor Above Grade | 1.5' min.        |  |
| Outbuilding             | 2.5 Stories max. |  |



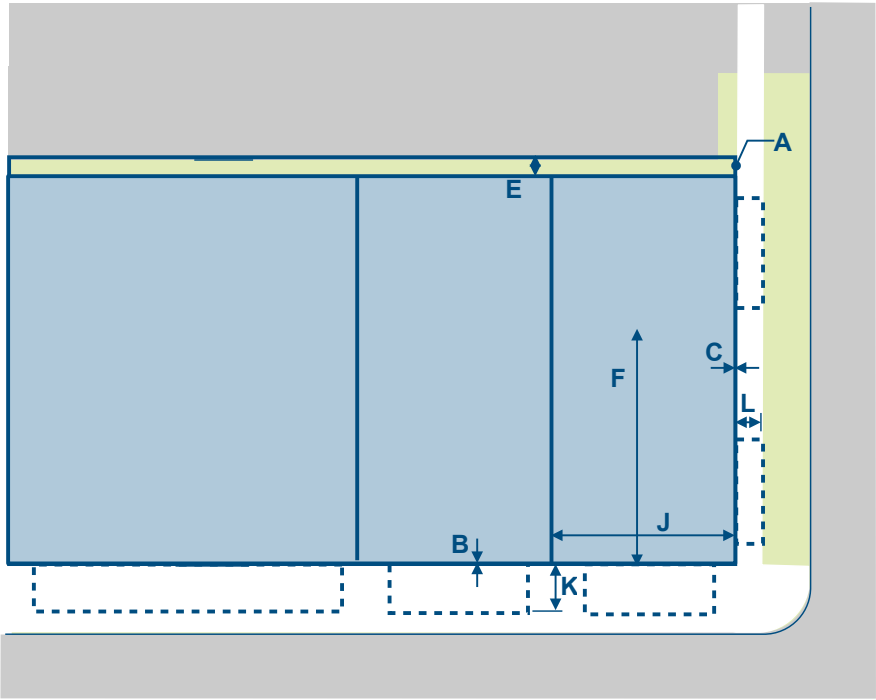
# SHOPFRONT / MIXED-USE

## SHOPFRONT / MIXED USE

Shopfront and Mixed-Use Buildings are small to medium size traditional building types typically following the platting patterns of the historic main street. Ground level uses typically include retail shops, restaurants and cafes, and commercial. Upper level uses typically include residential and/or commercial uses. Ground level facades are detailed with inviting storefronts with abundant windows and canopies, balconies, and/or awnings above. Parking is provided on-street and in shared screened parking areas or park-under accessed from a rear alley while the primary front faces the street or public green space. Refer to the Land Use Plan for recommended shopfront locations.

|                                              |                                  |
|----------------------------------------------|----------------------------------|
| Lot width x depth                            | 12' min. x 40' min. (A)          |
| Building Footprint                           | 5,000 sf building footprint max. |
| Setbacks                                     |                                  |
| Front                                        | 0' min. (B)                      |
| Front Corner                                 | 0' min. (C)                      |
| Side                                         | 0' min. (D)                      |
| Rear                                         | 0' min. (E)                      |
| Parking and Waste from Front Façade          | 20' min. (F)                     |
| Building Frontage at Setback                 | 80 % min. (J)                    |
| Building Front Encroachments Above 1st Level | 15' max. (K)                     |
| Building Side Encroachments Above 1st Level  | 8' max. (L)                      |
| Height                                       |                                  |
| Principle Building                           | 4 Stories max.                   |
| First Floor Above Grade                      | 0' min.                          |

Note: These standards do not apply to the existing buildings.

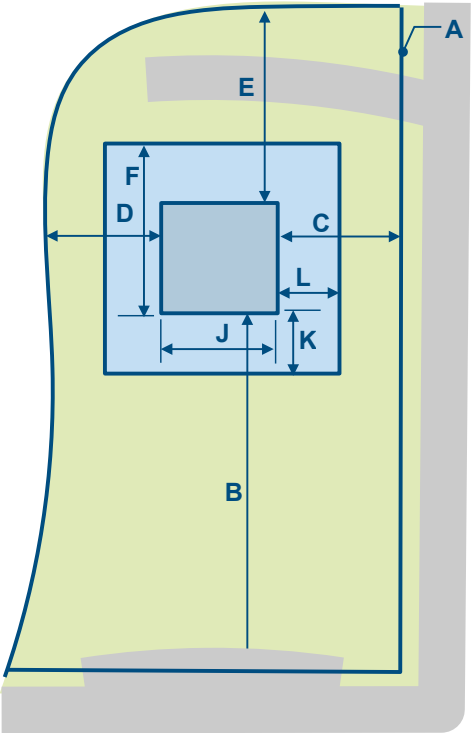


# TREEHOUSE

## TREEHOUSE

A Treehouse Type is a single-family dwelling. The small footprint is vertical in proportion and typically includes substantially deep cantilevered porches and balconies. Parking is generally provided along the street frontage or by driveways set back from the frontage.

|                                     |                                                                |
|-------------------------------------|----------------------------------------------------------------|
| Lot width x depth & max footprint   | 50' min. x 50' min. (A)<br>576 sq. ft. max. building footprint |
| Setbacks                            |                                                                |
| Front                               | 5' min. (B)                                                    |
| Front Corner                        | 12' min. (C)                                                   |
| Side                                | 12' min. (D)                                                   |
| Rear                                | 5' min. (E)                                                    |
| Parking and Waste from Front Façade | 20' min. (F)                                                   |
| Building Frontage at Setback        | 40 % max. (J)                                                  |
| Building Front Encroachments        | 15' max. (K)                                                   |
| Building Side & Rear Encroachments  | 12' max. (L)                                                   |
| Height                              |                                                                |
| Principle Building                  | 4 Stories max.                                                 |
| First Floor Above Grade             | 1.5' min.                                                      |
| Outbuilding                         | N/A                                                            |



# ACCESSORY BUILDING

## ACCESSORY BUILDING

- Accessory Structures are permitted in zones with residential uses. In all cases, garages and storage buildings should be located behind or set back from the principal dwelling. When the housing type does not include a garage, a storage building is recommended.
- Garages: Garages should be located behind the principal dwelling. Construction of garages for houses should be optional.
- Accessory buildings are allowed everywhere that accessory building standards are called out in specific Building Types Standards including Estate, House, Cottage, Pair House, Town House, and Multi-Family House.
- Accessory Dwelling Unit: A secondary dwelling unit associated with a principal residence on a single lot is permitted. ADUs shall be a maximum of 50% of the square footage of the primary building footprint. An accessory unit is typically located over the detached garage of a townhouse or detached house. Refer to each Building Type for specific standards.
- See the Use Table for “accessory apartment” when attached to the principal residence.

Note: These standards do not apply to the existing buildings.

WALLS

**Walls** shall be in stone, brick, stucco, wood clapboard, board and batten, fiber cement, or vinyl, or polymeric.

**Walls** shall show no more than two materials above the foundation.

**Materials** shall change along a horizontal line, with the heavier material below the lighter.

**Siding** shall be of integral color, painted or stained.

**Arches and Piers** shall be brick, stone, or stucco.

**Posts** shall be pressure treated, wood, or protective wrapped with vinyl or PVC.

**Foundations** shall be enclosed with horizontal wood boards, wood louvers, stucco over block, stamped poured concrete, stone, or brick.

**Trim** shall be high grade lumber, pre-painted metal, polymeric, vinyl, or fiber cement board, and shall be 3.5 inches to 6 inches in width at corners and around corners.

**Wood**, if visible, shall be painted or stained with an opaque stain, except walking surfaces, which may be left natural.

Stucco shall be cement with smooth sand or pebble finish.

OPENINGS

**Doors** shall provide a clear width of not less than 32". Exterior doors shall have a maximum nominal width of 36" for single doors. If double doors are used, one leaf shall provide a minimum 32" clearance. Local compliance for fire egress and ADA standards takes precedent.

**Doors** shall be side-hinged swinging type (no sliders) at frontages.

**Doors** shall be painted.

**Windows** shall be made of wood, extruded aluminum, vinyl, or hollow steel frame and glazed with clear glass.

**Windows** shall be with a vertical or square proportion,

**Storm Windows and Screens**, shall cover the entire window area.

**Panes** shall be of square or vertical proportion.

**Shutters** shall be operable w/ shutter dogs, sized, and shaped to meet the associated openings.

ELEMENTS

**Porches and Colonnades** are generally covered and shall have their columns, and posts.

**Porches** shall have square or vertically proportioned intercolumniation. Porches may encroach into the setbacks.

**Railings** shall be made of metal, wood, or composite.

**Railings** shall have horizontal top and bottom rails centered on the balusters. The openings between balusters shall not exceed 4 inches. Bottom rails shall be raised above the level of the floor.

**Equipment** including HVAC and utility meters shall be screened and located away from the primary entries.

**Vista Points** where shown on the Land Use Plan are prominent locations including corners, deflections, and at the axial conclusion of a thoroughfare or public space. A building located at a Vista Point designated on a Regulating Plan is required to be designed in response to this location.

**Galleries** shall be aligned close to the frontage line with an attached cantilevered shed or lightweight colonnade overlapping the Sidewalk.

SUSTAINABILITY GUIDELINES

**Sites** should be disturbed as little as possible during construction. Natural drainage patterns shall be kept wherever feasible. Excavated soil shall be used for required contour line modifications and onsite backfill.

**Materials** should be locally sourced where feasible.

Use of **Recycled Materials** is encouraged.

**Building Shape** is recommended to be rectangular to allow breezes inside, cross-ventilation, and provide natural cooling.

**Landscaping** should encourage deciduous trees next to buildings to provide them with shade in summer and solar heating in winter.

**Building Shading** should be used selectively to minimize unwanted solar heat gain in the summer and maximize heat gains in the winter.

**Cross ventilation** is recommended to be provided through narrow floor plans with large, operable windows, porches and breezes.

**Paints** are recommended to have Low-VOC emissions.

**Stormwater Management** for guidance on stormwater management and the application of tools for paving, channeling, storage, and filtration including maintenance and costs refer to the; Light Imprint Handbook; Integrating Sustainability and Community Design.

ROOFS

**Roofs** shall be clad in galvanized metal, fiberglass/asphalt shingles, or slate.

**Roof Penetrations**, including vent stacks, shall be placed on the rear slope of the roof where feasible. Roof penetrations shall be finished to match the color of the roof.

**Mechanical** equipment including solar panels shall be screened and located away from frontages.

**Roof Slope** shall be between 6:12 and 12:12. Porch Slope shall be a minimum of 3:12.

**Gutters, Downspouts, and Projecting Drainpipes** shall be made of galvanized metal, copper, or painted aluminum in white or same color as building.

**Flashing** shall be galvanized/pre-painted metal or copper.

**Eaves** shall be continuous.

**Eaves** shall be either exposed with custom cut rafter tails, partially exposed with square-cut rafter tails, or closed soffits and on the front facade shall project 12 to 36 inches from the exterior wall sheathing to the outer edge of gutter.

**Rafter Tails** shall not exceed 6 inches in depth at the tip.

HEIGHT

**Height** of buildings shall be measured per the Salem code.

For residential dwellings the ground floor shall be a minimum of 18" above the back of curb measured at the front corners.

SIGNAGE

A Master Signage Plan and Sign Standards may be submitted prior to specific site plan submissions.

**General** to all zones:  
a. There shall be no signage permitted additional to that specified in this section. Temporary signage for builders is excluded.

**General and Edge zone**  
a. The address number, no more than 6 inches measured vertically, shall be attached to the building in proximity to the Principal Entrance or at a mailbox.

**Center zone**  
a. Blade signs, not to exceed 6 square ft. for each separate business entrance, may be attached to and should be perpendicular to the Facade, and shall clear 8 feet above the Sidewalk.  
b. A single external permanent sign band may be applied to the Facade of each building, providing that such sign not exceed 3 feet in height by any length.

9.Generalized statements pertaining to any architectural and community design guidelines shall be submitted in sufficient detail to provide information on building designs, orientations, styles, lighting plans, etc.





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540.772.9580

PRELIMINARY

HOPETREE P.U.D.

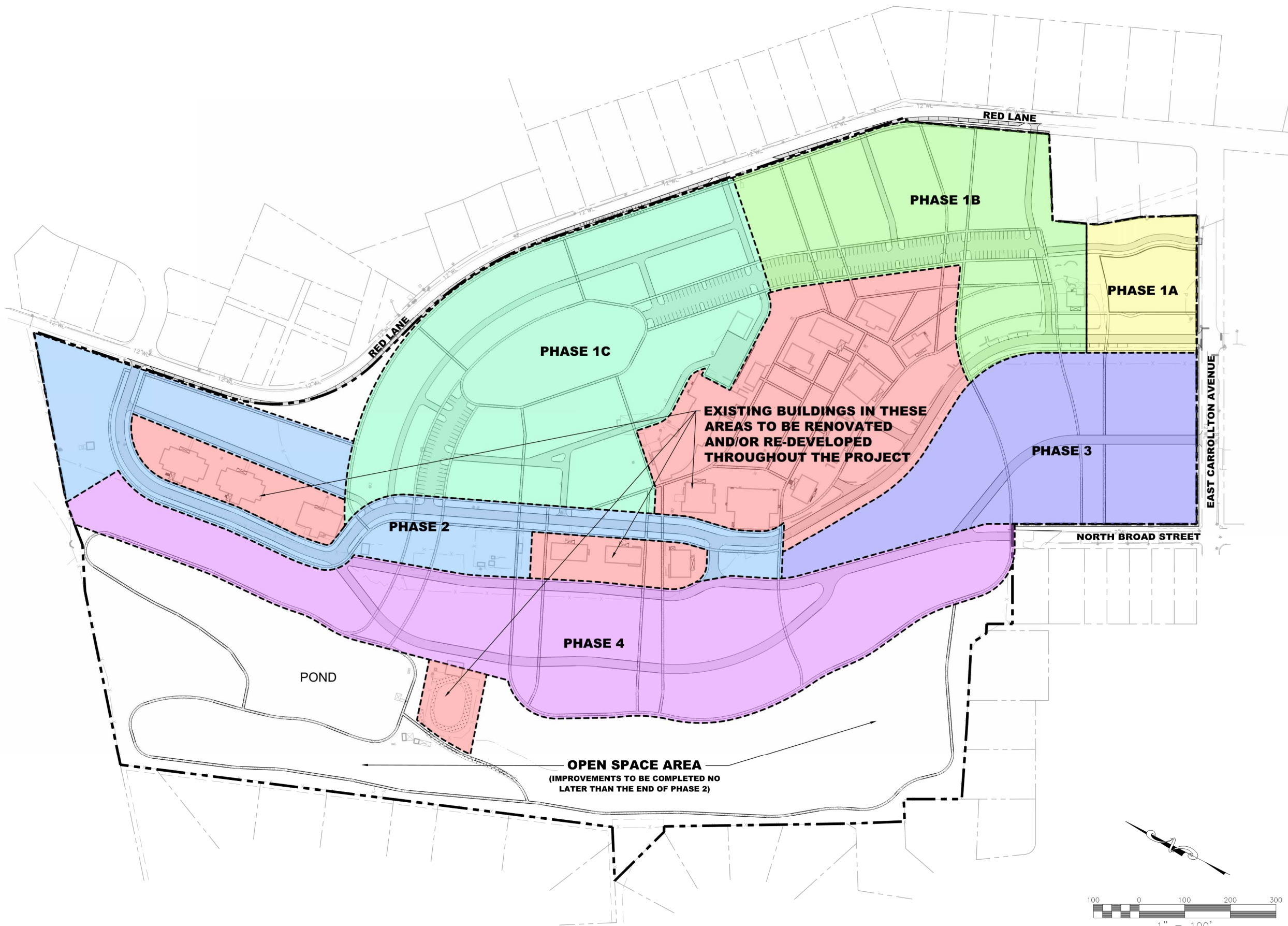
DEVELOPMENT SCHEDULE/PHASING PLAN

CITY OF SALEM, VIRGINIA  
MOUNT VERNON AVENUE

|             |            |
|-------------|------------|
| DRAWN BY    | LDS        |
| DESIGNED BY | CPB        |
| CHECKED BY  | CPB        |
| DATE        | 10/17/2024 |
| SCALE       | 1" = 100'  |
| REVISIONS   |            |

EX-A

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DEVELOPMENT SCHEDULE/PHASING PLAN NOTES:

1. DEVELOPMENT SCHEDULE/PHASING PLAN. THIS PHASING PLAN STATES THE EXPECTED DEVELOPMENT SCHEDULE BASED ON THE DEVELOPMENT AND CONSTRUCTION PLANS AND APPROVALS DESCRIBED IN THE NOTES BELOW. THE FINAL PHASING AND SEQUENCE OF DEVELOPMENT FOR THE HOPETREE PROJECT ARE SUBJECT TO THE ANTICIPATED REGULATORY APPROVALS LISTED BELOW.
2. CONTINUED HOPETREE OPERATIONS. THE PROJECT WILL BE DEVELOPED IN A MANNER THAT WILL ALLOW HOPETREE TO CONTINUE ITS OPERATIONS IN THE EXISTING BUILDINGS AND FACILITIES ON THE PROPERTY.
3. JUNE 24, 2024 CITY COUNCIL APPROVAL. THE SALEM CITY COUNCIL APPROVED THE HOPETREE P.U.D. REZONING ON JUNE 24, 2024.
4. SEVERAL PROPERTY OWNERS FILED LAWSUITS IN JULY 2024 CHALLENGING THE SALEM CITY COUNCIL'S APPROVAL OF THE REZONING FOR THE HOPETREE P.U.D.
5. AUGUST 30, 2024 REZONING APPLICATION. ON AUGUST 30, 2024, HOPETREE SUBMITTED TO THE CITY AN APPLICATION FOR THE REZONING OF THE HOPETREE PROPERTY THAT IS SUBSTANTIALLY SIMILAR TO THE REZONING APPROVED BY CITY COUNCIL ON JUNE 24, 2024. THIS APPLICATION ADDRESSES THE ISSUES RAISED IN THE LAWSUITS CHALLENGING THE CITY COUNCIL'S JUNE 24, 2024 APPROVAL OF THE REZONING.
6. SUPPLEMENT TO AUGUST 30, 2024 REZONING APPLICATION. THIS DEVELOPMENT SCHEDULE/PHASING PLAN SUPPLEMENTS THE AUGUST 30, 2024 APPLICATION. THE SCHEDULE AND SEQUENCE STATED IN THIS DEVELOPMENT SCHEDULE/PHASING PLAN ANTICIPATES THAT THE CITY COUNCIL WILL ACT ON THE AUGUST 30, 2024 REZONING APPLICATION BY THE END OF 2024.
7. SITE PLANS. IT IS ANTICIPATED THAT THERE WILL BE MULTIPLE SITE PLANS SUBMITTED BASED ON THIS ANTICIPATED PHASING. ASSUMING THAT THE AUGUST 30, 2024 REZONING APPLICATION IS APPROVED BY CITY COUNCIL BY THE END OF 2024, THE DEVELOPER ANTICIPATES SUBMITTING AN INITIAL SITE PLAN FOR PHASE 1 TO THE CITY PURSUANT TO SALEM CODE § 106–400 ET SEQ. BY DECEMBER 31, 2025. THE DEVELOPER ANTICIPATES THAT THE CITY WILL CONSIDER THE INITIAL SITE PLAN IN ACCORDANCE WITH ITS NORMAL REVIEW SCHEDULE. IN ADDITION TO THE INITIAL SITE PLAN, THE DEVELOPER ANTICIPATES SUBMITTING TO THE CITY INDIVIDUAL SITE PLANS FOR EACH PHASE. THE SITE PLANS FOR EACH PHASE WILL INCLUDE:
  - A. INFRASTRUCTURE CONSTRUCTION PLANS. AS PART OF THE INDIVIDUAL SITE PLANS FOR EACH PHASE, THE DEVELOPER ANTICIPATES SUBMITTING TO THE CITY CONSTRUCTION PLANS FOR INFRASTRUCTURE IMPROVEMENTS, PURSUANT TO SALEM CODE § 78–600 ET SEQ. THE INFRASTRUCTURE CONSTRUCTION PLANS WILL BE INCLUDED AS PART OF THE SITE PLANS FOR EACH PHASE AND WILL BE SUBMITTED PURSUANT TO SALEM CODE § 106–400 ET SEQ.
  - B. EROSION AND SEDIMENT CONTROL PLAN/STORMWATER MANAGEMENT PLAN. AS PART OF THE INDIVIDUAL SITE PLANS FOR EACH PHASE, THE DEVELOPER ALSO ANTICIPATES SUBMITTING TO THE CITY: (I) AN EROSION AND SEDIMENT CONTROL PLAN PURSUANT TO SALEM CODE §§ 30–92, 30–117, AND 30–138; AND A II) A STORMWATER MANAGEMENT PLAN PURSUANT TO SALEM CODE § 30–144. THE EROSION AND SEDIMENT CONTROL/STORMWATER MANAGEMENT PLAN WILL BE INCLUDED AS PART OF THE SITE PLANS FOR EACH PHASE AND WILL BE SUBMITTED PURSUANT TO SALEM CODE § 106–400 ET SEQ.
8. SURVEYING, LAYOUT AND STAKING. AFTER THE APPROVAL OF EACH INDIVIDUAL SITE PLAN FOR EACH PHASE, THE DEVELOPER ANTICIPATES UNDERTAKING THE SURVEYING, LAYOUT AND STAKING FOR THE CONSTRUCTION OF THE INFRASTRUCTURE IMPROVEMENTS FOR EACH PHASE. THE DEVELOPER ANTICIPATES THAT THE SURVEYING, LAYOUT, AND STAKING OF THE PHASE 1 AREA WILL TAKE PLACE IN 2026, DEPENDING ON THE CITY'S REVIEW AND APPROVAL OF THE SITE PLAN FOR PHASE 1.
9. SUBDIVISION PLAT. UPON THE APPROVAL OF THE INDIVIDUAL SITE PLAN FOR EACH PHASE, THE DEVELOPER ANTICIPATES SUBMITTING TO THE CITY A SUBDIVISION PLAT, IN PHASES CONSISTENT WITH THE PHASES SET FORTH BELOW, PURSUANT TO SALEM CODE §§ 78–204, 78–400, 78–402, 78–408, 78–408.6, 78–416.4, 78–421.1, 78–421.5, AND 78–421.7. THE DEVELOPER ANTICIPATES SUBMITTING THE SUBDIVISION PLAT FOR PHASE 1 BY MARCH 1, 2026. THE DEVELOPER ANTICIPATES THAT THE CITY WILL CONSIDER AND APPROVE THE SUBDIVISION PLAT FOR PHASE 1 SOON AFTER ITS SUBMISSION.
10. CONSTRUCTION OF INFRASTRUCTURE IMPROVEMENTS. THE DEVELOPER ANTICIPATES BEGINNING THE CONSTRUCTION OF INFRASTRUCTURE IMPROVEMENTS ACCORDING TO THE PHASE PLAN AND SEQUENCE SET FORTH BELOW, WITH THE FIRST CONSTRUCTION OF INFRASTRUCTURE IMPROVEMENTS FOR PHASE 1 TO BEGIN 2026.
11. CONSTRUCTION OF SITE FEATURES AND BUILDINGS. DURING AND AFTER THE CONSTRUCTION OF INFRASTRUCTURE IMPROVEMENTS FOR EACH PHASE, THE DEVELOPER ANTICIPATES BEGINNING THE CONSTRUCTION OF SITE FEATURES AND BUILDINGS FOR EACH SUBSEQUENT PHASE ACCORDING TO THE PHASE PLAN STATED BELOW. THE DEVELOPER ANTICIPATES BEGINNING CONSTRUCTION OF SITE FEATURES AND BUILDINGS IN PHASE 1 IN 2027.
12. PHASED DEVELOPMENT PLAN AND SCHEDULE. THE DEVELOPER ANTICIPATES THAT THE ESTIMATED DEVELOPMENT TIMEFRAMES FOR EACH PHASE, SUBJECT TO THE TIMING AND SEQUENCE OF THE REGULATORY APPROVALS OF PLANS OUTLINED ABOVE, WILL BE:
  - A. PHASE 1. PHASE 1 INCLUDES THREE SUBPHASES, PHASE 1A, 1B, AND 1C. THE DEVELOPER ANTICIPATES THAT PHASE 1A WILL BEGIN FIRST, FOLLOWED BY PHASES 1B AND 1C. SUBJECT TO THE ABOVE APPROVALS AND PLANS IN THE NOTES ABOVE, THE DEVELOPER ANTICIPATES THAT THE PHASE 1 DEVELOPMENT WILL TAKE FOUR YEARS FROM THE BEGINNING OF 2026 TO COMPLETE (2030).
  - B. PHASE 2. THE DEVELOPER ANTICIPATES BEGINNING THE DEVELOPMENT OF PHASE 2 UPON THE SUBSTANTIAL COMPLETION OF PHASE 1. THE DEVELOPMENT OF PHASE 2, INCLUDING THE PREPARATION OF APPROPRIATE SITE PLAN, SUBDIVISION PLAT, EROSION AND SEDIMENT CONTROL PLAN, STORMWATER MANAGEMENT PLAN, AND CONSTRUCTION PLANS, IS EXPECTED TO OVERLAP WITH THE CONSTRUCTION OF INFRASTRUCTURE IMPROVEMENTS, SITE FEATURES, AND BUILDINGS IN PHASE 1. SUBJECT TO THE ABOVE APPROVALS AND PLANS IN THE NOTES ABOVE, THE DEVELOPER ANTICIPATES THAT THE PHASE 2 DEVELOPMENT WILL TAKE THREE YEARS TO COMPLETE (APPROXIMATELY 2032).
  - C. PHASE 3. THE DEVELOPER ANTICIPATES BEGINNING THE DEVELOPMENT OF PHASE 3 UPON THE SUBSTANTIAL COMPLETION OF PHASE 2. THE DEVELOPMENT OF PHASE 3, INCLUDING THE PREPARATION OF APPROPRIATE SITE PLAN, SUBDIVISION PLAT, EROSION AND SEDIMENT CONTROL PLAN, STORMWATER MANAGEMENT PLAN, AND CONSTRUCTION PLANS, IS EXPECTED TO OVERLAP WITH THE CONSTRUCTION OF INFRASTRUCTURE IMPROVEMENTS, SITE FEATURES, AND BUILDINGS IN PHASE 2. SUBJECT TO THE ABOVE APPROVALS AND PLANS IN THE NOTES ABOVE, THE DEVELOPER ANTICIPATES THAT THE PHASE 3 DEVELOPMENT WILL TAKE THREE YEARS TO COMPLETE (APPROXIMATELY 2036).
  - D. PHASE 4. THE DEVELOPER ANTICIPATES BEGINNING THE DEVELOPMENT OF PHASE 4 UPON THE SUBSTANTIAL COMPLETION OF PHASE 3. THE DEVELOPMENT OF PHASE 4, INCLUDING THE PREPARATION OF APPROPRIATE SITE PLAN, SUBDIVISION PLAT, EROSION AND SEDIMENT CONTROL PLAN, STORMWATER MANAGEMENT PLAN, AND CONSTRUCTION PLANS, IS EXPECTED TO OVERLAP WITH THE CONSTRUCTION OF INFRASTRUCTURE IMPROVEMENTS, SITE FEATURES, AND BUILDINGS IN PHASE 3. SUBJECT TO THE ABOVE APPROVALS AND PLANS IN THE NOTES ABOVE, THE DEVELOPER ANTICIPATES THAT THE PHASE 4 DEVELOPMENT WILL TAKE THREE YEARS TO COMPLETE (APPROXIMATELY 2039).
  - E. DEPENDING ON THE EFFICIENCY OF THE DEVELOPMENT OF EACH PHASE, THE DEVELOPER ANTICIPATES THAT CERTAIN PHASES COULD BE COMPLETED CONCURRENTLY, SUBJECT TO THE ABOVE APPROVALS AND PLANS IN THE NOTES ABOVE.
13. OPEN SPACE AND RECREATION AREAS. OPEN SPACE AND RECREATION AREAS ARE LOCATED IN SEVERAL AREAS THROUGHOUT THE PROPERTY, AS SPECIFIED IN THE OPEN SPACE PLAN ON PAGE 12 OF THE HOPE TREE PUD REZONING APPLICATION DOCUMENT. THE PROJECT INCLUDES A LARGE AREA FOR OPEN SPACE AND RECREATION IN THE SOUTHERN PORTION OF THE P.U.D.. THIS LARGE AREA INCLUDES A POND AND AN EXISTING EQUINE FACILITY. THE P.U.D. ALSO INCLUDES VARIOUS OTHER OPEN SPACES THROUGHOUT EACH PHASE OF THE DEVELOPMENT. THE DEVELOPER ANTICIPATES THAT THE DEVELOPMENT OF SITE FEATURES IN THE OPEN SPACE AND RECREATION AREAS (TRAILS AND SIMILAR AMENITIES) WILL BE DEVELOPED AND COMPLETED AS EACH PHASE DEVELOPS AS OUTLINED ABOVE, BASED ON THE LOCATION OF EACH OPEN SPACE AND RECREATIONAL AREA.
14. NON–RESIDENTIAL DEVELOPMENT. THE DEVELOPER ANTICIPATES THAT NON–RESIDENTIAL DEVELOPMENT MAY START IN PHASE 1 AND SHALL CONTINUE BASED ON MARKET DEMAND THROUGH THE LIFE OF THE PROJECT. NO NEW COMMERCIAL STRUCTURES (OTHER THAN THOSE USED FOR HOPETREE SERVICES) MAY BE CONSTRUCTED UNTIL 20% OF THE RESIDENTIAL UNITS OF THE OVERALL DEVELOPMENT HAVE BEEN COMPLETED. THIS REQUIREMENT DOES NOT APPLY TO RENOVATION OF EXISTING STRUCTURES. THE SPECIFIC DEVELOPMENT LOCATIONS OF NON–RESIDENTIAL USES ARE SPECIFIED IN THE LAND USE PLAN ON PAGE 9 OF THE HOPETREE PUD REZONING APPLICATION DOCUMENT.
15. PARKING AND PEDESTRIAN IMPROVEMENTS. PARKING AREAS AND PEDESTRIAN IMPROVEMENTS FOR EACH PHASE WILL BE CONSTRUCTED DURING THE CONSTRUCTION OF THE INFRASTRUCTURE IMPROVEMENTS AND SITE FEATURES FOR EACH PHASE AS SHOWN ON THE APPROVED SITE PLAN, SUBDIVISION PLAT, AND CONSTRUCTION PLANS FOR EACH PHASE.
16. OTHER FACTORS. THE TIMING AND SEQUENCE OF THE HOPE TREE PROJECT MAY BE AFFECTED BY FACTORS SUCH AS MARKET CONDITIONS.



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Roanoke, VA 24018  
540.772.9580

PRELIMINARY

HOPETREE P.U.D.

DEVELOPMENT SCHEDULE/PHASING PLAN

CITY OF SALEM, VIRGINIA  
MOUNT VERNON AVENUE

|             |           |
|-------------|-----------|
| DRAWN BY    | LDS       |
| DESIGNED BY | CPB       |
| CHECKED BY  | CPB       |
| DATE        | 11/5/2024 |
| SCALE       | N/A       |
| REVISIONS   |           |

**EX-B**  
PROJECT NO. 04220029.00



# The City of Salem Zoning Ordinance - Hopetree Uses & Definitions - Revised 03.18.2024

## Agriculture

| Use Type            | Historic<br>Core<br>Buildings | T3 | T4 | T5 | Open<br>Space /<br>Natural | Definition                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------------------|-------------------------------|----|----|----|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Agriculture         |                               |    |    |    |                            | The use of land for the production of food and fiber, including farming, dairying, pasturage, agriculture, horticulture, viticulture, and animal and poultry husbandry. A garden accessory to a residence shall not be considered agriculture. The keeping of a cow, pig, sheep, goat, chicken or similar animal shall constitute agriculture regardless of the size of the animal and regardless of the purpose for which it is kept.                         |
| Agritourism         |                               |    |    |    |                            | Any activity carried out on a farm or ranch that allows members of the general public, for recreational, entertainment, or educational purposes, to view or enjoy rural activities, including farming, wineries, ranching, historical, cultural, harvest-your-own activities, or natural activities and attractions.                                                                                                                                           |
| Farm stand          |                               |    |    |    |                            | An establishment for the seasonal retail sale of agricultural goods and merchandise primarily produced by the operator on the site, or on nearby property. Agricultural goods produced on other properties owned or leased by the operator may also be allowed provided a majority of the produce comes from land surrounding the wayside stand. This use type shall include agricultural products picked by the consumer.                                     |
| Forestry operations |                               |    |    |    |                            | The use of land for the raising and harvesting of timber, pulp woods and other forestry products for commercial purposes, including the temporary operation of a sawmill and/or chipper to process the timber cut from that parcel or contiguous parcels. Excluded from this definition shall be the cutting of timber associated with land development approved by the City of Salem, which shall be considered accessory to the development of the property. |
| Stable              |                               |    |    |    | √*                         | The boarding, keeping, breeding, pasturing or raising of horses, ponies, mules, donkeys or llamas by the owner or occupant of the property and/or their paying or non-paying guests. Included in this definition are riding academies. *HopeTree Equine Therapy to remain a viable use.                                                                                                                                                                        |
|                     |                               |    |    |    |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                |



| Residential                     |                               |    |    |    |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|---------------------------------|-------------------------------|----|----|----|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Use Type                        | Historic<br>Core<br>Buildings | T3 | T4 | T5 | Open<br>Space /<br>Natural | Definition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Accessory apartment             | √                             | √  | √  | √  |                            | A second dwelling unit within a detached single family dwelling which is clearly incidental and subordinate to the main dwelling unit.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Accessory Dwelling Unit         | √                             | √  | √  | √  |                            | Additional use type to include attached or detached accessory dwelling units.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Family day care home            | √                             | √  |    |    |                            | A single family dwelling in which more than five but less than ten individuals, are received for care, protection and guidance during only part of a 24 hour day. Individuals related by blood, legal adoption or marriage to the person who maintains the home shall not be counted towards this total. The care of five or less individuals for portions of a day shall be considered a home occupation.                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Home occupation                 | √                             | √  | √  | √  |                            | An accessory use of a dwelling unit for gainful employment involving the production, provision, or sale of goods and/or services.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Manufactured home               |                               |    |    |    |                            | A structure, transportable in one or more sections, which in the traveling mode is eight body feet or more in width or 40 body feet or more in length, or, when erected on site, is 320 or more square feet, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation. A manufactured home shall contain one dwelling unit. Some manufactured homes are also referred to as mobile homes.                                                                                                                                                                                                                                                                                                                                                                                  |
| Manufactured home, accessory    |                               |    |    |    |                            | A manufactured home that is subordinate to a single family dwelling on a single lot and meets the additional criteria contained in this chapter.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Manufactured home, emergency    |                               |    |    |    |                            | A manufactured home used temporarily for the period of reconstruction or replacement of an uninhabitable dwelling lost or destroyed by fire, flood, or other act of nature, or used temporarily as housing relief to victims of a federally declared disaster in accordance with the provisions of this chapter.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Manufactured home subdivision   |                               |    |    |    |                            | A ten acre or larger community of manufactured home dwellings with lots that are subdivided for individual ownership.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Manufactured home park          |                               |    |    |    |                            | A ten acre or larger tract of land intended to accommodate a manufactured home community of multiple spaces for lease or condominium ownership. A manufactured home park is also referred to as a mobile home park.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Multi-family dwelling           | √                             |    | √  | √  |                            | A building or portion thereof which contains three or more dwelling units for permanent occupancy, regardless of the method of ownership. Included in the use type would be garden apartments, low and high rise apartments, apartments for elderly housing and condominiums.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Residential human care facility | √                             | √  | √  | √  |                            | A building (1) used as a group home where not more than eight mentally ill, mentally retarded or other developmentally disabled persons, not related by blood or marriage, reside, with one or more resident counselors or other staff persons and for which the Virginia Department of Behavioral Health and Developmental Services is the licensing authority, pursuant to Virginia Code § 15.2-2291, or (2) used as a group home where not more than eight aged, infirm or disabled persons, not related by blood or marriage, reside with one or more resident counselors or other staff persons and for which the Department of Social Services is the licensing authority, pursuant to § Virginia Code § 15.2-2291(B). Excluded from this definition are drug or alcohol rehabilitation centers, half-way houses and similar uses. |

|                                        |   |   |   |   |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------------------------|---|---|---|---|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Single family dwelling detached        | √ | √ | √ | √ |  | A site built or modular building designed for or used exclusively as one dwelling unit for permanent occupancy. A single family dwelling which is surrounded by open space or yards on all sides, is located on its own individual lot, and which is not attached to any other dwelling by any means.                                                                                                                                                                                                                                                                                                                                                                                                               |
| Single family dwelling attached        | √ | √ | √ | √ |  | A site built or modular building designed for or used exclusively as one dwelling unit for permanent occupancy. Two single family dwellings sharing a common wall area, each on its own individual lot.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Temporary family health care structure | √ | √ | √ | √ |  | A transportable residential structure providing an environment facilitating a caregiver's provision of care for mentally or physically impaired person that (i) is primarily assembled at a location other than its site of installation, (ii) is limited to one occupant who shall be the mentally or physically impaired person, (iii) has no more than 300 gross square feet, (iv) complies with the applicable provisions of the Industrialized Building Safety Law and the Uniform Statewide Building Code, and (v) is not placed on a permanent foundation. For purposes of this definition "caregiver" and "mentally or physically impaired person" are as defined in § 15.2-2292.1 of the Code of Virginia. |
| Townhouse                              |   | √ | √ | √ |  | A grouping of three or more attached single family dwellings in a row in which each unit has its own front and rear access to the outside, no unit is located over another unit, and each unit is separated from any other unit by one or more common walls.                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Two family dwelling                    | √ | √ | √ | √ |  | The use of an individual lot for two dwelling units which share at least one common wall, each occupied by one family.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                        |   |   |   |   |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

| Civic                                      |                               |    |    |    |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|--------------------------------------------|-------------------------------|----|----|----|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Use Type                                   | Historic<br>Core<br>Buildings | T3 | T4 | T5 | Open<br>Space /<br>Natural | Definition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Administrative services                    |                               |    |    |    |                            | Governmental offices providing administrative, clerical or public contact services that deal directly with the citizen. Typical uses include federal, state, county, and city offices.                                                                                                                                                                                                                                                                                                                                                             |
| Assisted care residence                    |                               |    |    |    |                            | An establishment that provides shelter and services which may include meals, housekeeping, and personal care assistance primarily for the elderly. Residents are able to maintain a semi-independent life style, not requiring the more extensive care of a nursing home. Residents will, at a minimum, need assistance with at least one of the following: medication management, meal preparation, housekeeping, money management, or personal hygiene. At least one nurse's aid is typically on duty, with medical staff available when needed. |
| Camps                                      |                               |    |    |    | √*                         | A use which primarily provides recreational opportunities of an outdoor nature on a daily or overnight basis. Included in this use type would be scout camps, religious camps, children's camps, wilderness camps, and similar uses which are not otherwise specifically described in this chapter *Limited to special events of a temporary nature.                                                                                                                                                                                               |
| Cemetery                                   |                               |    |    |    | √*                         | Land used or dedicated to the burial of the dead, including columbariums, crematoriums, mausoleums, and necessary sales and maintenance facilities. Funeral Services use types shall be included when operated within the boundary of such cemetery. * There is small cemetery located on the edge of our pasture                                                                                                                                                                                                                                  |
| Clubs                                      | √                             |    |    | √  |                            | A use providing meeting, or social facilities for civic or social clubs, and similar organizations and associations, primarily for use by members and guests. Recreational facilities, unless otherwise specifically cited in this section, may be provided for members and guests as an accessory use. This definition shall not include fraternal or sororal organizations associated with colleges or universities. A Club does not include a building in which members reside.                                                                 |
| Community recreation                       | √                             |    |    | √  | √                          | A recreational facility for use solely by the residents and guests of a particular residential development, planned unit development, or residential neighborhood, including indoor and outdoor facilities. These facilities are usually proposed or planned in association with development and are usually located within or adjacent to such development.                                                                                                                                                                                       |
| Correction facilities                      |                               |    |    |    |                            | A public or privately operated use providing housing and care for individuals legally confined, designed to isolate those individuals from a surrounding community.                                                                                                                                                                                                                                                                                                                                                                                |
| Crisis center                              |                               |    |    |    |                            | A facility providing temporary protective sanctuary for victims of crime or abuse including emergency housing during crisis intervention for individuals, such as victims of rape, child abuse, or physical beatings.                                                                                                                                                                                                                                                                                                                              |
| Cultural services                          | √*                            |    |    | √* |                            | A library, museum, or similar public or quasi-public use displaying, preserving and exhibiting objects of community and cultural interest in one or more of the arts or sciences. **HopeTree Museum Specifically                                                                                                                                                                                                                                                                                                                                   |
| Educational facilities, college/university |                               |    |    |    |                            | An educational institution authorized by the Commonwealth of Virginia to award associate, baccalaureate or higher degrees.                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Educational facilities, primary/secondary  | √                             |    |    | √  |                            | A public, private or parochial school offering instruction at the elementary, junior and/or senior high school levels in the branches of learning and study required to be taught in the public schools of the Commonwealth of Virginia.                                                                                                                                                                                                                                                                                                           |



|                                           |   |  |  |   |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
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| Guidance services                         | √ |  |  | √ |  | A use providing counseling, guidance, recuperative, or similar services for persons requiring rehabilitation assistance or therapy for only part of a 24 hour day. This use type shall not include facilities that dispense and/or administer controlled substances and/or pharmaceutical products for the treatment of drug addiction and substance abuse and/or mental health disorders. Non-medicinal counseling-based treatment of drug addiction and substance abuse and/or mental health disorders may be considered guidance services after review by the administrator. Facilities that do dispense and/or administer controlled substances and/or pharmaceutical products for the treatment of drug addiction and substance abuse and/or mental health disorders shall be considered an Outpatient mental health and substance abuse clinic. |
| Halfway House                             |   |  |  |   |  | An establishment providing residential accommodations, rehabilitation, counseling, and supervision to persons suffering from alcohol or drug addiction, to persons reentering society after being released from a correctional facility or other institution, or to persons suffering from similar disorders or circumstances.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Life care facility                        |   |  |  |   |  | A residential facility primarily for the continuing care of the elderly, providing for transitional housing progressing from independent living in various dwelling units, with or without kitchen facilities, and culminating in nursing home type care where all related uses are located on the same lot. Such facility may include other services integral to the personal and therapeutic care of the residents.                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Nursing home                              |   |  |  |   |  | A use providing bed care and in-patient services for persons requiring regular medical attention but excluding a facility providing surgical or emergency medical services and excluding a facility providing care for alcoholism, drug addiction, mental disease, or communicable disease. Nursing homes have doctors or licensed nurses on duty.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Park and ride facility                    |   |  |  |   |  | A publicly owned, short-term, parking facility for commuters.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Post office                               |   |  |  |   |  | Postal services directly available to the consumer operated by the United States Postal Service.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Public assembly                           |   |  |  |   |  | Facilities owned and operated by a public agency accommodating public assembly for sports, amusement, or entertainment purposes. Typical uses include auditoriums, sports stadiums, convention facilities, fairgrounds, and sales and exhibition facilities.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Public maintenance and service facilities |   |  |  |   |  | A public facility supporting maintenance, repair, vehicular or equipment servicing, material storage, and similar activities including street or sewer yards, equipment services centers, and similar uses having characteristics of commercial services or contracting or industrial activities.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Public parks and recreational areas       |   |  |  |   |  | Publicly-owned and operated parks, picnic areas, playgrounds, indoor or outdoor athletic facilities, greenways and open spaces.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Religious assembly                        | √ |  |  | √ |  | A use located in a permanent building and providing regular organized religious worship and related incidental activities, except primary or secondary schools and day care facilities.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Safety services                           |   |  |  |   |  | Facilities for the conduct of safety and emergency services for the primary benefit of the public, whether publicly or privately owned and operated, including police and fire protection services and emergency medical and ambulance services.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                                           |   |  |  |   |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

| Office                                              |                               |    |    |    |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-----------------------------------------------------|-------------------------------|----|----|----|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Use Type                                            | Historic<br>Core<br>Buildings | T3 | T4 | T5 | Open<br>Space /<br>Natural | Definition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Financial institutions                              | √                             |    |    | √* |                            | Provision of financial and banking services to consumers or clients. Walk-in and drive-in services to consumers are generally provided on site. Typical uses include banks, savings and loan associations, savings banks, credit unions, lending establishments and free-standing automatic teller machines. • Walk-In Only                                                                                                                                                                       |
| General office                                      | √                             |    |    | √  |                            | Use of a site for business, professional, or administrative offices, excluding medical offices/clinic. Typical uses include real estate, insurance, management, travel, computer software or information systems research and development, or other business offices; organization and association offices; or law, architectural, engineering, accounting or other professional offices. Retail sales do not comprise more than an accessory aspect of the primary activity of a General Office. |
| Medical Office/clinic                               |                               |    |    |    |                            | A facility used for human health care of the body, such as medical, dental, therapeutic, chiropractic or similar consultation, diagnosis, and treatment by one or more practitioners licensed by the Commonwealth of Virginia. Medical offices/clinics provide outpatient care on a routine basis, and may offer minor surgical care, but do not provide overnight care or serve as a base for an ambulance service.                                                                              |
| Outpatient mental health and substance abuse clinic |                               |    |    |    |                            | An establishment which provides outpatient services primarily related to the diagnosis and treatment of mental health disorders, alcohol, or other drug or substance abuse disorders. Services include the dispensing and administering of controlled substances and pharmaceutical products by professional medical practitioners licensed by the Commonwealth of Virginia.                                                                                                                      |
| Laboratories                                        | √                             |    |    | √  |                            | Establishments primarily engaged in performing research or testing activities into technological matters. Typical uses include engineering and environmental laboratories, medical, optical, dental and forensic laboratories, x-ray services, and pharmaceutical laboratories only involved in research and development. Excluded are any laboratories which mass produce one or more products directly for the consumer market.                                                                 |
|                                                     |                               |    |    |    |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

| Commercial                        |                               |    |    |    |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-----------------------------------|-------------------------------|----|----|----|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Use Type                          | Historic<br>Core<br>Buildings | T3 | T4 | T5 | Open<br>Space /<br>Natural | Definition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Adult business                    |                               |    |    |    |                            | Any adult bookstore, adult video store, adult model studio, adult motel, adult movie theater, adult nightclub, adult store, business providing adult entertainment, or any other establishment that regularly exploits an interest in matters relating to specified sexual activities or specified anatomical areas or regularly features live entertainment intended for the sexual stimulation or titillation of patrons, and as such terms are defined in Chapter 58 of this Code.                              |
| Agricultural services             |                               |    |    |    |                            | An establishment primarily engaged in providing services specifically for the agricultural community which is not directly associated with a farm operation. Included in this use type would be servicing of agricultural equipment, independent equipment operators, and other related agricultural services.                                                                                                                                                                                                     |
| Antique shops                     | √                             |    |    | √  |                            | A place offering primarily antiques for sale. An antique for the purposes of this chapter shall be a work of art, piece of furniture, decorative object, or the like, of or belonging to the past, at least 30 years old.                                                                                                                                                                                                                                                                                          |
| Assembly hall                     | √                             |    |    | √  |                            | A building, designed and used primarily for the meeting or assembly of a large group of people for a common purpose. Typical uses include meeting halls, union halls, bingo parlors, and catering or banquet facilities.                                                                                                                                                                                                                                                                                           |
| Athletic instruction services     | √                             |    |    | √  |                            | Establishments primarily engaged in providing indoor instruction and training in athletic sports that require high ceiling heights for the activity. Typical uses include gymnastics academies, baseball and softball training centers, tennis centers and golf centers.                                                                                                                                                                                                                                           |
| Automobile dealership, new        |                               |    |    |    |                            | The use of any building, land area or other premise for the display of new and used automobiles, trucks, vans, or motorcycles for sale or rent, including any warranty repair work and other major and minor repair service conducted as an accessory use.                                                                                                                                                                                                                                                         |
| Automobile dealership, used       |                               |    |    |    |                            | Any lot or establishment where three or more used motor vehicles, including automobiles, trucks, and motorcycles are displayed at one time for sale.                                                                                                                                                                                                                                                                                                                                                               |
| Automobile repair services, major |                               |    |    |    |                            | Repair of construction equipment, commercial trucks, agricultural implements and similar heavy equipment, including automobiles, where major engine and transmission repairs are conducted. This includes minor automobile repairs in conjunction with major automobile repairs. Typical uses include automobile and truck repair garages, transmission shops, radiator shops, body and fender shops, equipment service centers, machine shops and other similar uses where major repair activities are conducted. |
| Automobile repair services, minor |                               |    |    |    |                            | Repair of automobiles, noncommercial trucks, motorcycles, motor homes, recreational vehicles, or boats, including the sale, installation, and servicing of equipment and parts. Typical uses include tire sales and installation, wheel and brake shops, oil and lubrication services and similar repair and service activities where minor repairs and routine maintenance are conducted.                                                                                                                         |
| Automobile rental/leasing         |                               |    |    |    |                            | Rental of automobiles and light trucks and vans, including incidental parking and servicing of vehicles for rent or lease. Typical uses include auto rental agencies and taxicab dispatch areas.                                                                                                                                                                                                                                                                                                                   |
| Automobile parts/supply, retail   |                               |    |    |    |                            | Retail sales of automobile parts and accessories. Typical uses include automobile parts and supply stores which offer new and factory rebuilt parts and accessories, and include establishments which offer minor automobile repair services.                                                                                                                                                                                                                                                                      |

|                                          |    |  |  |   |    |                                                                                                                                                                                                                                                                                                                                                                                                                         |
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| Business support services                | √  |  |  | √ |    | Establishments or places of business engaged in the sale, rental or repair of office equipment, supplies and materials, or the provision of services used by office, professional and service establishments. Typical uses include office equipment and supply firms, small business machine repair shops, convenience printing and copying establishments, as well as temporary labor services.                        |
| Business or trade schools                |    |  |  |   |    | A use providing education or training in business, commerce, language, or other similar activity or occupational pursuit, and not otherwise defined as an educational facility, either primary and secondary, or college and university.                                                                                                                                                                                |
| Campgrounds                              |    |  |  |   |    | Facilities providing camping or parking areas and incidental services for travelers in recreational vehicles and/or tents.                                                                                                                                                                                                                                                                                              |
| Car wash                                 |    |  |  |   |    | Washing and cleaning of vehicles. Typical uses include automatic conveyor machines and self-service car washes.                                                                                                                                                                                                                                                                                                         |
| Commercial indoor amusement              |    |  |  |   |    | Establishments which provide multiple coin operated amusement or entertainment devices or machines as other than an incidental use of the premises. Such devices would include pinball machines, video games, and other games of skill or scoring, and would include pool and/or billiard tables, whether or not they are coin operated. Typical uses include game rooms, billiard and pool halls, and video arcades.   |
| Commercial indoor entertainment          |    |  |  |   |    | Predominantly spectator uses conducted within an enclosed building. Typical uses include motion picture theaters, and concert or music halls.                                                                                                                                                                                                                                                                           |
| Commercial indoor sports and recreation  |    |  |  |   |    | Predominantly non-instructional participant-based uses conducted within an enclosed building. Typical uses include bowling alleys, ice and roller skating rinks, indoor racquetball, swimming, and/or tennis facilities.                                                                                                                                                                                                |
| Commercial outdoor entertainment         |    |  |  |   |    | Predominantly spectator uses conducted in open or partially enclosed or screened facilities. Typical uses include sports arenas, motor vehicle or animal racing facilities, and outdoor amusement parks.                                                                                                                                                                                                                |
| Commercial outdoor sports and recreation | √* |  |  |   | √* | Predominantly participant uses conducted in open or partially enclosed or screened facilities. Typical uses include driving ranges, miniature golf, swimming pools, tennis courts, outdoor racquetball courts, motorized cart and motorcycle tracks, and motorized model airplane flying facilities. *Limited to two existing ballfields in current or future location/design.                                          |
| Communications services                  |    |  |  |   |    | Establishments primarily engaged in the provision of broadcasting and other information relay services accomplished through the use of electronic and telephonic mechanisms. Excluded from this use type are facilities classified as Utility Services - Major or Towers. Typical uses include television studios, telecommunication service centers, telegraph service offices or film and sound recording facilities. |
| Construction sales and services          |    |  |  |   |    | Establishments or places of business primarily engaged in retail or wholesale sale, from the premises, of materials used in the construction of buildings or other structures, but specifically excluding automobile or equipment supplies otherwise classified herein. Typical uses include building material stores and home supply establishments.                                                                   |
| Consumer repair services                 | √  |  |  | √ |    | Establishments primarily engaged in the provision of repair services to individuals and households, rather than businesses, but excluding automotive and equipment repair use types. Typical uses include appliance repair shops, shoe repair, watch or jewelry repair shops, or repair of musical instruments.                                                                                                         |
| Convenience store                        | √  |  |  | √ |    | Establishments primarily engaged in the provision of frequently or recurrently needed goods for household consumption, such as prepackaged food and beverages, and limited household supplies and hardware. Convenience stores shall not include fuel pumps or the selling of fuel for motor vehicles. Typical uses include neighborhood markets and country stores.                                                    |

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| Dance hall                 |   |  |  |   |  | Establishments in which more than ten percent of the total floor area is designed or used as a dance floor, or where an admission fee is directly collected, or some other form of compensation is obtained for dancing.                                                                                                                                                                                                                                         |
| Day care center            | √ |  |  | √ |  | Any facility operated for the purpose of providing care, protection and guidance to ten or more individuals during only part of a 24 hour day. This term includes nursery schools, preschools, day care centers for individuals, and other similar uses but excludes public and private educational facilities or any facility offering care to individuals for a full 24 hour period.                                                                           |
| Equipment sales and rental |   |  |  |   |  | Establishments primarily engaged in the sale or rental of tools, trucks, tractors, construction equipment, agricultural implements, and similar industrial equipment, and the rental of mobile homes. Included in this use type is the incidental storage, maintenance, and servicing of such equipment.                                                                                                                                                         |
| Flea market                |   |  |  |   |  | Businesses engaged in the outdoor sale of used or new items, involving regular or periodic display of merchandise for sale.                                                                                                                                                                                                                                                                                                                                      |
| Funeral services           |   |  |  |   |  | Establishments engaged in undertaking services such as preparing the dead for burial, and arranging and managing funerals. Typical uses include mortuaries and crematories.                                                                                                                                                                                                                                                                                      |
| Garden center              |   |  |  |   |  | Establishments or places of business primarily engaged in retail or wholesale (bulk) sale, from the premises, of trees, shrubs, seeds, fertilizers, pesticides, plants and plant materials primarily for agricultural, residential and commercial consumers. Such establishments typically sell products purchased from others, but may sell some material which they grow themselves. Typical uses include nurseries, plant stores and lawn and garden centers. |
| Gasoline station           |   |  |  |   |  | Any place of business with fuel pumps and gasoline storage tanks which provides fuels and oil for motor vehicles.                                                                                                                                                                                                                                                                                                                                                |
| Golf course                |   |  |  |   |  | A tract of land for playing golf, improved with tees, greens, fairways, hazards, and which may include clubhouses and shelters. Included would be executive or par 3 golf courses. Specifically excluded would be independent driving ranges and any miniature golf course.                                                                                                                                                                                      |
| Homestay inn               |   |  |  |   |  | A dwelling in which not more than five bedrooms are provided for overnight guests for compensation, on a daily or weekly basis, with or without meals. The owner or the owner's agent shall reside on the same parcel occupied by the homestay inn. A homestay inn may also be known as a bed and breakfast.                                                                                                                                                     |
| Hospital                   |   |  |  |   |  | A facility providing medical, psychiatric, or surgical service for sick or injured persons primarily on an in-patient basis and including ancillary facilities for outpatient and emergency treatment diagnostic services, training, research, administration, and services to patients, employees, or visitors.                                                                                                                                                 |
| Hotel/motel/motor lodge    | √ |  |  | √ |  | A building or group of attached or detached buildings containing lodging units intended primarily for rental or lease to transients by the day, week or month. Such uses generally provide additional services such as daily maid service, restaurants, meeting rooms and/or recreation facilities.                                                                                                                                                              |
| Kennel, commercial         |   |  |  |   |  | The boarding, breeding, raising, grooming or training of dogs, cats, or other household pets of any age not owned by the owner or occupant of the premises, and/or for commercial gain.                                                                                                                                                                                                                                                                          |
| Laundry                    |   |  |  |   |  | Establishments primarily engaged in the provision of laundering, cleaning or dyeing services other than those classified as Personal Services. Typical uses include bulk laundry and cleaning plants, diaper services, or linen supply services.                                                                                                                                                                                                                 |
| Manufactured home sales    |   |  |  |   |  | Establishments primarily engaged in the display, retail sale, rental, and minor repair of new and used manufactured homes, parts, and equipment.                                                                                                                                                                                                                                                                                                                 |

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| Massage parlor                         |    |  |  |    |  | Establishments having a fixed place of business where any person other than a massage therapist, as licensed by the Virginia Board of Nursing, administers or gives any kind or character of massage, manipulation of the body or other similar procedure. Massage therapy as licensed by the Virginia Board of Nursing shall be considered a personal service. This definition shall not be construed to include a hospital, nursing home, medical clinic, or the office of a duly licensed physician, surgeon, physical therapist, chiropractor, osteopath, or a barber shop or beauty salon in which massages are administered only to the scalp, the face, the neck, or the shoulders, or an exercise club where massage is performed by a person of the same sex as the subject of the massage. |
| Microbrewery                           | √  |  |  | √  |  | An establishment engaged in the production of beer with a significant commercial component, such as a restaurant or retail store.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Microdistillery                        | √  |  |  | √  |  | An establishment engaged in the production of spirits with a significant commercial component, such as a restaurant or retail store.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Personal storage                       |    |  |  |    |  | A building designed to provide rental storage space in cubicles where each cubicle has a maximum floor area of 400 square feet. Each cubicle shall be enclosed by walls and ceiling and have a separate entrance for the loading and unloading of stored goods.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Pawn shop                              |    |  |  |    |  | A use engaged in the loaning of money on the security of property pledged in the keeping of the pawnbroker and the incidental sale of such property.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Personal improvement services          | √  |  |  | √  |  | Establishments primarily engaged in the provision of informational, instructional, personal improvements and similar services. Typical uses include driving schools, health or physical fitness centers (excluding athletic instruction services), reducing salons, dance studios, handicraft and hobby instruction.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Personal services                      | √  |  |  | √  |  | Establishments or places of business engaged in the provision of frequently or recurrently needed services of a personal nature. Typical uses include beauty and barber shops; grooming of pets; seamstresses, tailors, or shoe repairs; florists; and Laundromats and dry cleaning stations serving individuals and households.                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Recreational vehicle sales and service |    |  |  |    |  | Retail sales of recreational vehicles and boats, including service and storage of vehicles and parts and related accessories.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Restaurant*                            | √* |  |  | √* |  | An establishment engaged in the preparation and sale of food and beverages. Service to customers may be by counter or table service, or by take-out or delivery. * Walk-In Only.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Retail Sales                           | √  |  |  | √  |  | Sale or rental with incidental service of commonly used goods and merchandise for personal or household use but excludes those classified more specifically by these use type classifications.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Short-term lender                      |    |  |  |    |  | Establishments primarily engaged in short-term lending such as payday loans, car title loans, and refund anticipation loans.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Studio, fine arts                      | √  |  |  | √  |  | A building, or portion thereof, used as a place of work by a sculptor, artist, or photographer.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Truck stop                             |    |  |  |    |  | An establishment containing a mixture of uses which cater to the traveling public and in particular motor freight operators. A truck stop might include such uses as fuel pumps, restaurants, overnight accommodations, retail sales related to the motor freight industry, and similar uses.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Veterinary hospital/clinic             |    |  |  |    |  | Any establishment rendering surgical and medical treatment of animals. Boarding of animals shall only be conducted indoors, on a short term basis, and shall only be incidental to such hospital/clinic use, unless also authorized and approved as a commercial kennel.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|                                        |    |  |  |    |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |



| Miscellaneous                       |                               |    |    |    |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------------------------------|-------------------------------|----|----|----|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Use Type                            | Historic<br>Core<br>Buildings | T3 | T4 | T5 | Open<br>Space /<br>Natural | Definition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Amateur radio tower                 |                               |    |    |    |                            | A structure on which an antenna is installed for the purpose of transmitting and receiving amateur radio signals erected and operated by an amateur radio operator licensed by the Federal Communications Commission.                                                                                                                                                                                                                                                                                                             |
| Aviation facilities                 |                               |    |    |    |                            | Private or public land areas used or intended to be used for the take-off and landing of aircraft. Aviation facilities may include facilities for the operation, service, fueling, repair and/or storage of the aircraft.                                                                                                                                                                                                                                                                                                         |
| Mixed use                           | √                             |    |    | √  |                            | Mixed use is a single building or parcel wherein multiple uses such as residential and commercial share space.                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Outdoor gathering                   |                               |    |    |    |                            | Any temporary organized gathering expected to attract 500 or more people at one time in open spaces outside an enclosed structure. Included in this use type would be music festivals, church revivals, carnivals and fairs, and similar transient amusement and recreational activities not otherwise listed in this section. Such activities held on publicly owned land shall not be included within this use type.                                                                                                            |
| Parking facility, surface/structure |                               |    |    |    |                            | Use of a site for surface parking or a parking structure unrelated to a specific use which provides one or more parking spaces together with driveways, aisles, turning and maneuvering areas, incorporated landscaped areas, and similar features meeting the requirements established by this chapter. This use type shall not include parking facilities accessory to a permitted principal use.                                                                                                                               |
| Shooting range, outdoor             |                               |    |    |    |                            | The use of land for archery and the discharging of firearms for the purposes of target practice, skeet and trap shooting, mock war games, or temporary competitions, such as a turkey shoot. Excluded from this use type shall be general hunting, and the unstructured and nonrecurring discharging of firearms on private property with the property owner's permission if in compliance with the Code of the City of Salem.                                                                                                    |
| Tower                               |                               |    |    |    |                            | Any structure that is designed and constructed primarily for the purpose of supporting one or more antennas. The term includes but need not be limited to radio and television transmission towers, microwave towers, common-carrier towers, and cellular telephone and wireless communication towers. Tower types include, but are not limited to monopoles, lattice towers, wooden poles, and guyed towers. Excluded from this definition are amateur radio towers, which are otherwise defined.                                |
| Utility services, minor             | √                             | √  | √  | √  | √                          | Services which are necessary to support existing and future development within the immediate vicinity and involve only minor structures. Including in this use type are distribution lines and small facilities that are underground or overhead, such as transformers, relay and booster devices, and well, water and sewer pump stations. Also included are all major utility services owned and/or operated by the City of Salem, or any major utility services which were in existence prior to the adoption of this chapter. |
| Utility services, major             |                               |    |    |    |                            | Services of a regional nature which normally entail the construction of new buildings or structures such as generating plants and sources, electrical switching facilities and stations or substations, water towers and tanks, community waste water treatment plants, and similar facilities. Included in this definition are also electric, gas, and other utility transmission lines of a regional nature which are not otherwise reviewed and approved by the Virginia State Corporation Commission.                         |
|                                     |                               |    |    |    |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

**Sec. 106-228. - Planned Unit district.**

**Sec. 106-228.1. - Statement of intent.**

- (A) The intent of the Planned Unit District (PUD) is to encourage maximum flexibility in the design and development of land. PUD developments facilitate the adequate and economical provision of streets, utilities and other improvements, and allow for the management of the natural and scenic qualities of vacant land that is proposed for development. The PUD district allows a variety of housing options, as well as commercial, civic and office use types of a number and scale sufficient to serve the needs of the PUD residents.

(Ord. of 3-14-05(2))

**Sec. 106-228.2. - Permitted uses.**

- (A) Applications for planned unit districts may propose any residential, civic, and/or commercial use type as part of a planned unit district. All land uses proposed shall be shown on the preliminary and final master plans. as required by this chapter.
- (B) All use types proposed shall be reviewed by the Commission and Council pursuant to the provisions of this chapter. No use type may be allowed within the planned unit district unless approved by Council as part of the final master plan.

(Ord. of 3-14-05(2))

**Sec. 106-228.3. - Development regulations.**

- (A) Each planned unit development shall be subject to the following development standards.
1. Maximum gross density: Maximum gross density allowable in the planned unit district shall be established by Council by approval of the final master plan.
  2. Minimum common open space and/or recreational areas: 15 percent of the gross area of the planned unit district.
  3. Criteria for all required open space:
    - a. Minimum countable open space: 5,000 contiguous square feet
    - b. Minimum horizontal dimension: 50 feet, except that areas with a horizontal distance of not less than 20 feet shall be counted as open space provided such areas contain facilities such as, but not limited to, bikeways, exercise trails, tot lots, gazebos, picnic tables, etc.
    - c. Common open space shall not include proposed street rights-of-way, open parking areas, or driveways.
    - d. All common open space and/or recreational areas shall be of an appropriate nature and location to serve the residents of the planned unit district.
  4. The maximum area devoted to civic, office and commercial use types shall be established by Council by approval of the final master plan.
    - a. Commercial and office uses types shall be located, and shall be of a scale and location suitable to serve the needs of the residents of the planned unit district convenience.
    - b. Commercial, office, and civic use types shall be screened and landscaped so as to be compatible with adjoining residences.
    - c. Construction of commercial, office and civic use types shall not begin until 20 percent of the residential units of the total planned unit district have been completed.
  5. Minimum setback requirements shall be specifically established during the review and approval of the preliminary and final master plans. The following guidelines shall be used in establishing the building spacing and setbacks:
    - a. Building spacing shall provide privacy within each dwelling unit;
    - b. Building spacing shall ensure that each room has adequate light and air;
    - c. Areas between buildings used as service yards, storage of trash, or other utilitarian purposes should be designed so as to be compatible with adjoining dwellings;
    - d. Building spacing and design shall provide privacy for outdoor activity areas (patios, decks, etc.) associated with individual dwelling units.
  6. Streets in the planned unit district may be public in accordance with VDOT and city standards or may be private. In reviewing the planned unit development preliminary master plan, the commission may recommend, and the Council may approve, one or more private streets within the proposed district

Not Applicable for existing buildings.



Not Applicable due to campus arrangements of multiple buildings.



(Ord. of 3-14-05(2))



**Sec. 106-228.4. - Application process.**

- (A) *Prior to submitting a formal application for review and approval under these provisions, the applicant shall meet with city staff to discuss the requirements of the planned unit district. The purpose of the meeting is to obtain a mutual understanding of the application requirements and process. The applicant is encouraged to submit information on the scope and nature of the proposal to allow staff to become familiar with the proposal in advance of this meeting.*
- (B) *Any application to rezone land to the PUD designation, shall constitute an amendment to the zoning ordinance. The written and graphic information submitted by the applicant as part of the application process shall constitute conditional zoning proffers. Once the Council has approved the final master plan, all accepted proffers shall constitute conditions pursuant to the provisions of this chapter.*
- (C) *To initiate an amendment, the applicant shall complete a rezoning application. This information shall be accompanied by graphic and written information, which shall constitute a preliminary master plan. All information submitted shall be of sufficient clarity and scale to clearly and accurately identify the location, nature, and character of the proposed district. At a minimum this information shall include:*
  - 1. *A legal description and plat showing the site boundaries, and existing street lines, lot lines, and easements.*
  - 2. *Existing zoning, land use and ownership of each parcel proposed for the district.*
  - 3. *A general statement of planning objectives to be achieved by the PUD district, including a description of the character of the proposed development, the existing and proposed ownership of the site, the market for which the development is oriented, and objectives towards any specific manmade and natural characteristics located on the site.*
  - 4. *A description and analysis of existing site conditions, including information on topography, natural water courses, floodplains, unique natural features, tree cover areas, etc.*
  - 5. *A land use plan designating specific use types for the site, both residential and non-residential use types, and establishing site development regulations, including setback, height, building coverage, lot coverage, and density requirements.*
  - 6. *A circulation plan, including location of existing and proposed vehicular, pedestrian, bicycle, and other circulation facilities and location and general design of parking and loading facilities. General information on the trip generation, ownership and maintenance and proposed construction standards for these facilities should be included. A traffic impact analysis may be required by the administrator.*
  - 7. *A public services and utilities plan providing requirements for and provision of all utilities, sewers, and other facilities to serve the site.*
  - 8. *An open space plan, including areas proposed for passive and active recreational uses, natural and undisturbed areas, and proposed buffer areas proposed around the perimeter of the site. Information on the specific design and location of these areas and their ownership and maintenance should be included.*
  - 9. *Generalized statements pertaining to any architectural and community design guidelines shall be submitted in sufficient detail to provide information on building designs, orientations, styles, lighting plans, etc.*
  - 10. *A development schedule indicating the location, extent and sequence of proposed development. Specific information on development of the open space, recreational areas, and non-residential uses should be included.*
- (D) *The completed rezoning application and supporting preliminary master plan materials shall be submitted to the planning commission for review and analysis. The commission shall review this information and make a report of its findings to the Council. The commission shall as part of its review hold a public hearing pursuant to § 15.2-2204 of the Code of Virginia, as amended.*
- (E) *The commission shall make a report of its findings to the Council within 90 days of the receipt of the materials, unless the applicant requests, or agrees to an extension of this time frame. The commission's report shall recommend approval, approval with modifications, or disapproval of the preliminary master plan. Failure of the commission to make a report of its findings to the Council within this period shall constitute a commission recommendation of approval.*
- (F) *If the commission recommends denial of the preliminary master plan, or approval with modification, the applicant shall, if requested, have 60 days to make any modifications. If the applicant desires to make any modifications to the preliminary master plan, the council's review and action shall be delayed until such changes are made and submitted for review.*
- (G) *The Council shall review the preliminary master plan, and act to approve or deny the plan within 90 days. Approval of the preliminary master plan shall constitute acceptance of the plan's provisions and concepts as proffers pursuant to the provisions of this chapter. The plan approved by the Council shall constitute the final master plan for the PUD.*

(Ord. of 3-14-05(2))



**Sec. 106-228.5. - Revisions to final master plan.**

- (A) Major revisions to the final master plan shall be reviewed and approved following the procedures and requirements for zoning map amendments contained in [section 106-520](#) of this chapter. Major revisions include, but are not limited to changes such as:
  - 1. Any increase in the density of the development;
  - 2. Substantial change in circulation or access;
  - 3. Substantial change in the mixture of dwelling unit types included in the project;
  - 4. Substantial changes in the mixture of land uses or an increase in the amount of land devoted to non-residential purposes;
  - 5. Reduction in the approved open space, landscaping or buffering;
  - 6. Substantial change in architectural or site design features of the development;
  - 7. Any other change that the administrator finds is a major divergence from the approved final master plan
- (B) All other changes in the final master plan shall be considered minor amendments. The administrator, upon receipt of a written request of the owner, may approve such minor amendments.
  - 1. A request which is disapproved by the administrator shall be considered a major amendment and shall be subject to the approval process outlined above for such amendments.

**Sec. 106-228.6. - Approval of preliminary and final site development plans.**

- (A) Following the approval of the final master plan, the applicant or its authorized agent, shall be required to submit preliminary and final site plans for approval.
- (B) It is the intent of this section that subdivision review under the subdivision regulations be carried out simultaneously with the review of a PUD under this section. The plans required under this section shall be submitted in a form which will satisfy the requirements of the subdivision regulations, as determined by the administrator.
- (C) Preliminary and final site plans submitted for review shall in compliance with the final master plan approved by the Council. The city shall review and approve or disapprove any final site plan within 60 days of its submittal.
- (D) No PUD shall be approved and no work shall be authorized on construction until all property included in the Final Master Plan is in common ownership.

(Ord. of 3-14-05(2))

**Sec. 106-228.6. - Approval of preliminary and final site development plans.**

- (A) Following the approval of the final master plan, the applicant or its authorized agent, shall be required to submit preliminary and final site plans for approval.
- (B) It is the intent of this section that subdivision review under the subdivision regulations be carried out simultaneously with the review of a PUD under this section. The plans required under this section shall be submitted in a form which will satisfy the requirements of the subdivision regulations, as determined by the administrator.
- (C) Preliminary and final site plans submitted for review shall in compliance with the final master plan approved by the Council. The city shall review and approve or disapprove any final site plan within 60 days of its submittal.
- (D) No PUD shall be approved and no work shall be authorized on construction until all property included in the Final Master Plan is in common ownership.





# HOPETREE

## SALEM, VIRGINIA

### PUD REZONING APPLICATION



## AFFIDAVIT OF PUBLICATION

State of Pennsylvania, County of Lancaster, ss:

Rachel Cozart, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of The Roanoke Times, a newspaper printed and published in the City of Roanoke, County of Roanoke, State of Virginia, and that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and the hereto attached:

### **PUBLICATION DATES:**

Nov. 1, 2024, Nov. 4, 2024

**NOTICE ID:** wQ7jDBjOnRYQTp3rsrBU

**PUBLISHER ID:** COL-1000915

**NOTICE NAME:** NOTICE OF PUBLIC HEARING

**Publication Fee:** 1684.13

**Ad Size:** 2 X 78 L

**Category:** General Legal Notice

Under penalty of perjury, I, the undersigned affiant swear or affirm that the statements above are true and accurate to the best of my knowledge and belief.

*Rachel Cozart*

(Signed) \_\_\_\_\_

### **VERIFICATION**

State of Pennsylvania  
County of Lancaster

Commonwealth of Pennsylvania - Notary Seal  
Nicole Burkholder, Notary Public  
Lancaster County  
My commission expires March 30, 2027  
Commission Number 1342120

Subscribed in my presence and sworn to before me on this: 11/06/2024

*Nicole Burkholder*

Notary Public

Notarized remotely online using communication technology via Proof.



## NOTICE OF PUBLIC HEARING

### PLANNING COMMISSION OF THE CITY OF SALEM AND COUNCIL OF THE CITY OF SALEM

Notice is hereby given to all interested persons that the Planning Commission of the City of Salem, Virginia, and the Council of the City of Salem, Virginia, pursuant to Section 15.2-2204, Code of Virginia (1950), as amended, will hold a joint public hearing at a special meeting on November 13, 2024, at 7:00 p.m., in the Community Room, Salem Civic Center, 1001 Roanoke Boulevard, in the City of Salem, Virginia 24153, at which time citizens shall have the opportunity to be heard pursuant to Section 15.2-2285, Code of Virginia (1950), as amended and, the CODE OF THE CITY OF SALEM, VIRGINIA with respect to the following Rezoning Application:

1. Consider the request of Jason N. and Jennifer C. Fountain, property owners, for the issuance of a Special Exception Permit to allow an accessory apartment on the property located at 621 North Broad Street, (Tax Map # 70-2-1).
2. Consider the request of Virginia Baptist Children's Home and Family Services d/b/a HopeTree Family Services (Salem CI) f/k/a The Virginia Baptist Children's Home f/k/a Baptist Orphanage of Virginia, property owner, for rezoning the properties located at the 1000 block of Red Lane and a portion of 860 Mount Vernon Lane, Salem, Virginia 24153 (Tax Map Nos. 41-1-1, 41-1-2, 41-1-3, 41-1-4, 41-1-5, 41-1-6, and a portion of 44-3-10) from RSF Residential Single Family to PUD Planned Unit District.

#### Description of the Rezoning Application

- a. The owner of the property that is the subject of the Rezoning Application is: Virginia Baptist Children's Home and Family Services d/b/a HopeTree Family Services (Salem CI) f/k/a The Virginia Baptist Children's Home f/k/a Baptist Orphanage of Virginia.
- b. The property includes 62.318 acres; Tax Map Numbers: 41-1-1, 41-1-2, 41-1-3, 41-1-4, 41-1-5, 41-1-6 and a portion of 44-3-10. The street address of the property is: 1000 block of Red Lane and a portion of 860 Mount Vernon Lane, Salem, Virginia 24153.
- c. The Rezoning Application is substantially similar to the Rezoning Application filed on December 1, 2023, and approved by City Council on June 24, 2024.
- d. The Rezoning Application requests that the City of Salem ordain, reordain, amend, reamend, adopt and/or readopt the rezoning of the property from Residential Single Family (RSF) to Planned Unit District (PUD) as described in the Rezoning Application.
- e. The Rezoning Application provides for:
  1. The maximum number of residential units is 340.
  2. The maximum number of hotel rooms is 34.
  3. The maximum total square footage of retail and restaurant uses is 15,000 square feet.
  4. The maximum total square footage of office and other commercial uses (not including hotel and restaurant uses) is 35,000 square feet.
  5. The total unadjusted traffic generation for new uses on the site shall not exceed 4,037 trips per day.
  6. Significant open space areas retained on the property.

#### Notice of Intent

The Planning Commission gives notice of its intent to consider the applications and make recommendations to the City Council on November 13, 2024.

The City Council gives notice of its intent to consider the Rezoning Application on first reading and the Special Exception Permit on November 25, 2024, and consider the Rezoning Application on second reading and for adoption on December 9, 2024.

#### Documents Available for Examination

Copies of the applications and the proposed plans, ordinances, or amendments may be examined in the Office of Community Development, 21 South Bruffey Street, Salem, Virginia 24153.

PLANNING COMMISSION OF THE CITY OF SALEM AND  
THE COUNCIL OF THE CITY OF SALEM, VIRGINIA

BY:  
Christopher J. Dorsey  
Executive Secretary

BY:  
Robert Light  
Clerk of Council  
COL-1000915

**AFFADAVIT OF MAILING PURSUANT TO S15.2-2204  
CODE OF VIRGINIA**

**PLANNING COMMISSION  
NOVEMBER 13, 2024**

**ITEM #**

This is to certify that I mailed letters in reference to the rezoning request of Virginia Baptist Children's Home (dba HopeTree Family Services), property owner for rezoning the properties located at 1000 blk Red Ln and a portion of 860 Mount Vernon Lane (Tax Map #'s 41-1-1, 41-1-2, 41-1-3, 41-1-4, 41-1-5, 41-1-6, and a portion of 44-3-10), from RSF Residential Single Family to PUD Planned Unit District, to the following property owners and adjacent property owners on November 4, 2024, in the 2:00 p.m. mail:

MATTHEW H GREGORY  
10 W CARROLLTON AVE  
SALEM VA 24153

LETHA ELLA EARLY HOLMES – EST  
410 VANDERWALL  
PEACHTREE CITY GA 30269

VA BAPTIST CHILDRENS HOM  
PO BOX 849  
SALEM VA 24153-0849

LUKE E FELL  
ALLYSON R BRIMER  
1002 RED LN  
SALEM VA 24153

CHRISTOPHER M KING  
VIRGINIA KING  
1006 STONEGATE DR  
SALEM VA 24153

RICHARD M SNOW  
1009 STONEGATE DR  
SALEM VA 24153

JASON R LOVING  
TRACY L LOVING  
1010 STONEGATE DR  
SALEM VA 24153

LLOYD H ESTILL  
1015 STONEGATE DR  
SALEM VA 24153

ROBERT A CRAIGHEAD – EST  
1617 STRAWBERRY MTN DR  
ROANOKE VA 24018

JAMES HENRY COPLAND  
BRENDA SUE COPLAND  
102 NORTH OAKS DR  
SALEM VA 24153

BARBARA WERTZ WILLIAMS  
1020 STONEGATE DR  
SALEM VA 24153

JAMES EDWARD HARRISON  
TRACEY LEA HARRISON  
1024 STONEGATE DR  
SALEM VA 24153

RICK SURRATT  
103 NORTH OAKS DR  
SALEM VA 24153

OTIS KENNY  
BARBARA KENNY  
104 NORTH OAKS DR  
SALEM VA 24153

OLDE SALEM CONTRACTING  
PO BOX 2492  
SALEM VA 24153

WESLEY BRUSSEAU  
107 BARTLEY DR  
SALEM VA 24153

KEVIN J PERRY  
WENDY L PERRY  
108 BARTLEY DR  
SALEM VA 24153

KATHERINE GUIDRY HUTCHIS  
RICHARD RYAN HUTCHISON  
108 NORTH OAKS DR  
SALEM VA 24153

LARRY C BARKER  
CHRISTINE C BARKER  
8062 WINDWARD KEY DR  
CHESAPEAKE BEACH MD 20732

FELLOWSHIP COMMUNITY CHURCH  
HOLDINGS LLC  
PO BOX 2143  
SALEM VA 24153

MICHAEL M AKERS  
VICKI L AKERS  
1343 WALDHEIM RD  
SALEM VA 24153

ELIZABETH A HALL  
1814 BELLEVILLE RD SW  
ROANOKE VA 24015-2708

JAMES R WEEKS JR  
5938 VIEWPOINT AVE  
SALEM VA 24153

JASON R PICARD  
STEPHANIE PICARD  
18 E CARROLLTON AVE  
SALEM VA 24153

BRIAN J CORBETT  
18 W CARROLLTON AVE  
SALEM VA 24153

MARK QUINN STEEN  
ANNA TRIVETTE STEEN  
19 CORBETT ST  
SALEM VA 24153

STEVEN M HUGHES  
19 W CARROLLTON AVE  
SALEM VA 24153

RICHARD STEEN, TRST  
ELBERT R STEEN (EST) IRREV  
34 CORBETT ST  
SALEM VA 24153

STEPHEN P JANOSCHKA  
MACEL H JANOSCHKA  
200 BENTWOOD CT  
SALEM VA 24153

VALUE HOUSING PARTNERS  
5211 S CONCOURSE DR  
ROANOKE VA 24019

MARY FRANCES LESTER  
LIFE ESTATE  
204 BENTWOOD CT  
SALEM VA 24153

PATRICK A HERNDON  
EMILY Z HERNDON  
206 BENTWOOD CT  
SALEM VA 24153

RAYMOND J COWLING III  
208 BENTWOOD CT  
SALEM VA 24153

STUART W STOVALL  
209 BENTWOOD CT  
SALEM VA 24153

ROBERT B PEASLEE  
210 BENTWOOD CT  
SALEM VA 24153

MARC CHARLES HINRICHS  
SANDRA JO HINRICHS  
211 BENTWOOD CT  
SALEM VA 24153

WILLIAM B STADER  
APRIL L SECRIST  
217 BENTWOOD CT  
SALEM VA 24153

BRENDA L MONNETT  
26 CORBETT ST  
SALEM VA 24153

ROBERT C CRAWFORD III  
29 CORBETT ST  
SALEM VA 24153

LAURA W MORRIS  
30 CORBETT ST  
SALEM VA 24153

RICHARD D STEEN  
34 CORBETT ST  
SALEM VA 24153

JACQUELINE B RICHARDS  
REVOCABLE TRUST  
35 CORBETT ST  
SALEM VA 24153

ROCCO RIGANTI  
38 CORBETT ST  
SALEM VA 24153-2629

TIMMY D BARTON  
ANITA B BARTON  
40 CORBETT ST  
SALEM VA 24153

MATTHEW P WHEELING  
701 MT VERNON AVE  
SALEM VA 24153

JULIE KRISTINE PFEIFFER  
702 MT VERNON AVE  
SALEM VA 24153

NANCY ELLEN UTZ  
LIVING TRUST  
706 N BROAD ST  
SALEM VA 24153

MARVIN L PEDIGO  
1901 MAIN ST SW  
ROANOKE VA 24015-3019

ALLEN WAYNE TAYLOR  
707 RED LN  
SALEM VA 24153

RENITA ANNE JOHNSON  
709 MT VERNON AVE  
SALEM VA 24153

MICHAEL F COX  
710 MT VERNON AVE  
SALEM VA 24153

MICHAEL HAKKENBERG  
DAWN HAKKENBERG  
710 N BROAD ST  
SALEM VA 24153

TWO LANE HOLDINGS LLC  
409 N BROAD ST  
SALEM VA 24153

STEPHEN COFFMAN  
BONNIE MOULSE COFFMAN  
320 W MAIN ST UNIT 74  
SALEM VA 24153

MICHAEL E HALL REV DEC  
SUSAN E HALL REV DEC  
1383 WALDHEIM RD  
SALEM VA 24153

BRYAN K WARRINER  
MARY G WARRINER  
717 N BROAD ST  
SALEM VA 24153

MADELAINE ROSE SHREEMA  
718 N BROAD ST  
SALEM VA 24153

ROBERT L MAY  
718 RED LN  
SALEM VA 24153-0553

CARLOS B HART JR  
REVOCABLE TRUST  
720 MT VERNON AVE  
SALEM VA 24153

KARLA MURPHY  
721 MT VERNON AVE  
SALEM VA 24153

DAVID A WOHLFORD  
WHITNEY S WHOLFORD  
721 RED LN  
SALEM VA 24153

MICHAEL MCGEEVER  
MARGARET MCGEEVER  
800 RED LN  
SALEM VA 24153

GEORGE M HENRY  
PAULA J HENRY  
801 N BROAD ST  
SALEM VA 24153

ANDREW S GOLDSTEIN  
ADRIENNE G BLOSS  
801 RED LN  
SALEM VA 24153

LEON K GLASBY  
DEBORAH R GLASBY  
803 RED LN  
SALEM VA 24153

DONNA L MUSGRAVE  
805 HONEYSUCKLE RD  
SALEM VA 24153

DUFFY LIVING TRUST  
409 STONEWALL CIR  
SALEM VA 24153

MICHAEL N GETSI  
806 SCOTT CIR  
SALEM VA 24153

SETH R CHAMBERLAND  
808 RED LN  
SALEM VA 24153

CHRISTOPHER S YEAKEL  
MARY CATHERINE YEAKEL  
808 SCOTT CIR  
SALEM VA 24153

MELVIN LEE HARRIS  
JENNIFER HARRIS  
809 N BROAD ST  
SALEM VA 24153

MICHAEL D EVANS  
LISA DAWN EVANS  
809 SCOTT CIR  
SALEM VA 24153

JOSHUA D YERTON  
JENNIFER YERTON  
810 SCOTT CIR  
SALEM VA 24153

JOHN A FELDENZER  
KAREN C FELDENZER  
811 SCOTT CIR  
SALEM VA 24153

RICHARD H POLLARD  
812 SCOTT CIR  
SALEM VA 24153

GARY EDWARDS  
NANCY EDWARDS  
814 SCOTT CIR  
SALEM VA 24153

BRUCE P MILLIGAN  
ROSETTA L MILLIGAN  
815 N BROAD ST  
SALEM VA 24153

TRACEY L DEMPSEY  
JACOB A DEMPSEY  
818 RED LN  
SALEM VA 24153

ROBERT KENNETH ENGLAND II  
819 HONEYSUCKLE RD  
SALEM VA 24153

FRED A MUSNUG  
819 N BROAD ST  
SALEM VA 24153

DAVID B HILL  
819 N BROAD ST  
SALEM VA 24153

STEVEN TUELL  
JESSICA NEIGHBORS  
821 RED LN  
SALEM VA 24153

JAMES L GRESHAM  
JUDY S GRESHAM  
433 DEER RUN CIR  
SALEM VA 24153

RICHARD S BELOUS  
826 RED LN  
SALEM VA 24153

SAMUEL J WILLIAMS  
ELIZABETH WILLIAMS  
834 RED LN  
SALEM VA 24153

KEVIN L FLETCHER  
MELISSA H FLETCHER  
836 ACADEMY ST  
SALEM VA 24153

KEY POINT PROPERTIES LLC  
4709 BELFORD ST SW  
ROANOKE VA 24018

CASEY WALLACE WRIGHT  
AMANDA GURLEY WRIGHT  
842 ACADEMY ST  
SALEM VA 24153

BOBBY HAROLD BRANSON  
PO BOX 976  
SALEM VA 24153

NATHAN W WALLACE  
JESSICA E WALLACE  
851 HONEYSUCKLE RD  
SALEM VA 24153

THE BLISS PROPERTY TRUST  
8960 RIDGEMONT DR  
SANDY SPRINGS GA 30350

LETHA ELLA EARLY HOLMES  
ESTATE  
410 VANDERWALL  
PEACHTREE CITY GA 30269

ALMA HOLMES EDWARDS  
410 VANDERWALL  
PEACHTREE CITY GA 30269

LIONEL L ETHERIDGE  
KATHLEEN B ETHERIDGE  
956 STONEGATE DR  
SALEM VA 24153

SUSAN T CRAFT  
132 W CARROLLTON AVE  
SALEM VA 24153

MITCHELL D KERR  
904 RED LN  
SALEM VA 24153

TERESA MILBRODT  
TRISTAN PALMGREN  
910 RED LN  
SALEM VA 24153

ADVANTAGE BUILDERS LLC  
1618 CASCADE COURT  
SALEM VA 24153

MICHAEL BROWN KUMMER  
916 RED LN  
SALEM VA 24153

DAVID AND RICHIA GREGSTON  
REVOCABLE TRUST  
916 SADDLE DR  
SALEM VA 24153

KEVIN WARREN BAKER  
917 SADDLE DR  
SALEM VA 24153

TERENCE H CROWGEY  
MAEVE N CROWGEY  
920 SADDLE DR  
SALEM VA 24153

DANIEL R RYAN  
921 SADDLE DR  
SALEM VA 24153

RONALD E HUNT  
JOYCE ANN HUNT  
922 RED LN  
SALEM VA 24153

TERRY LANGFITT JR  
ASHLEIGH LANGFITT  
923 SADDLE DR  
SALEM VA 24153

ESTHER S VAUGHAN TRUSTEE  
VAUGHAN LIVING TRUST  
924 SADDLE DR  
SALEM VA 24153

NANCY F REYNOLDS  
925 SADDLE DR  
SALEM VA 24153

PAUL R DOTSON  
CAROL W DOTSON  
927 SADDLE DR  
SALEM VA 24153

ALEXANDER J SAKALAS  
928 RED LN  
SALEM VA 24153

DARLENE C WILEY  
928 SADDLE DR  
SALEM VA 24153

JOHN P R SHANER  
KELLY T SHANER  
929 SADDLE DR  
SALEM VA 24153

DAVID LOWE  
DEBORAH LOWE  
106 ROSELAND DR  
CHRISTIANSBURG VA 24073

ROBERT C SMITH III  
KRISTEN KAY SMITH  
931 SADDLE DR  
SALEM VA 24153

JONATHAN C OWEN  
LESLEY OWEN  
227 TAYLOR AVE  
SALEM VA 24153



VICTOR B DELAPP  
932 SADDLE DR  
SALEM VA 24153

MARY FRANCES BOWEN  
IRREVOCALBE TRUST  
5406 SNOW OWL DR  
ROANOKE VA 24018-0000

ADAM THOMAS ST PIERRE  
KAYLA DANIELLE BROWN  
936 RED LN  
SALEM VA 24153

FRANK W PRUSA JR  
MELINDA A PRUSA  
942 RED LN  
SALEM VA 24153

THOMAS J MARTIN  
PO BOX 628  
SALEM VA 24153-0628

DONALD S TUCK  
946 RED LN  
SALEM VA 24153

VALUE HOUSING PARTNERS LLC  
5211 SOUTH CONCOURSE DR  
ROANOKE VA 24019

HOLLIE YOUNG  
955 STONEGATE DR  
SALEM VA 24153

LIONEL L ETHERIDGE  
956 STONEGATE DR  
SALEM VA 24153

DEITRA D BAILEY  
958 RED LN  
SALEM VA 24153

CARL J LOWE  
971 STONEGATE DR  
SALEM VA 24153

GARY E SIMMONS  
ROMA A SIMMONS  
972 STONEGATE DR  
SALEM VA 24153

REGINALD ALAN LONG  
BETTY LONG  
338 WARWICK AVE  
SOUTH ORANGE NJ 07079

JEAN O WHEELING  
REV DEC OF TRUST  
987 STONEGATE DR  
SALEM VA 24153

DEBORAH B MINUCIE  
1914 OLD MILL DR  
SALEM VA 24153

MICHAEL S HAAS  
COLLEEN A HAAS  
996 STONEGATE DR  
SALEM VA 24153

ROANOKE COUNTY VA  
DEPT OF PLANNING  
REBECCA JAMES ZONING ADM  
5204 BERNARD DR 2<sup>ND</sup> FLOOR  
ROANOKE VA 24018

NORTH OAKS MASTER ASSO  
P O BOX 665  
VINTON VA 24179

EMERALD HILLS SEC 3  
HOMEOWNERS ASSOCIATION LLC  
P O BOX 1441  
SALEM VA 24153

MR JON MORRIS  
C/O HOPETREE FAMILY SERVICES  
860 MOUNT VERNON LANE  
SALEM VA 24153

Signed *Ronetta R. Prillaman* Date *November 4, 2024*

City of Salem

Commonwealth of Virginia

The foregoing instrument was acknowledged before me this *4<sup>th</sup>* day of *November*, 20*24*, by

*Ronetta R. Prillaman*

*Tammy R. Dunn*

Notary Public

My commission expires: *October 31, 2028*





## **PLANNING COMMISSION**

### **MINUTES**

**Wednesday, November 13, 2024 at 7:00 PM**

Work Session, 6:00 PM, Parlor C, Salem Civic Center, 1001 Roanoke Boulevard  
Regular Session, 7:00 PM, Community Room, Salem Civic Center, 1001 Roanoke Boulevard

### **Planning Commission Meeting Agenda**

**Wednesday, November 13, 2024, 7:00 PM**

Work Session, 6:00 PM, Parlor C, Salem Civic Center, 1001 Roanoke Boulevard  
Regular Session, 7:00 PM, Community Room, Salem Civic Center, 1001 Roanoke Boulevard

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### **WORK SESSION**

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#### **1. Call to Order**

A work session meeting of the Planning Commission of the City of Salem, Virginia, was held in Parlor C, Salem Civic Center, 1001 Roanoke Boulevard, at 6:00 p.m., on Wednesday, November 13, 2024, there being present the following members of said Commission, to wit: Chair Denise King, Vice-Chair Reid Garst, Commissioner Jackson Beamer, Commissioner Nathan Routt, Commissioner Mark Henrickson with Chair King, presiding; together with Christopher J. Dorsey, City Manager and Executive Secretary, and H. Robert Light, Assistant City Manager and Executive Secretary, ex officio members of said Commission; Charles E. Van Allman, Jr., Director of Community Development; Mary Ellen Wines, Planning & Zoning Administrator; Maxwell S. Dillon, Planner, and Jim H. Guynn, Jr., City Attorney; and the following business was transacted:

Chair King reported that this date, place, and time had been set in order for the Commission to hold a work session.

## 2. Discussion Items

### A. November agenda

1. 621 North Broad Street
2. 860 Mount Vernon Avenue
3. Simms Farm Section 3
4. Storage Containers
5. Cancellation of the December meeting

Item 2.A.1. Staff noted the following regarding the request: 621 North Broad Street is 0.322-acre parcel that sits within the RSF Residential Single Family zoning district. The property owners are pursuing a Special Exception Permit to allow for an accessory apartment to be constructed in an attached garage. In order to qualify as an accessory apartment, that space must be structurally attached to (or within) a primary dwelling unit.

Staff and the Commission discussed the request for an accessory apartment located at 621 North Broad Street.

Item 2.A.2. Staff noted the following regarding the request: On August 30, 2024, HopeTree submitted a rezoning application to the Community Development Department. This application is in response to the lawsuits following the previous approval in June 2024. That application included the proffered PUD document and supporting documentation, with the only change to the proffered PUD document being an update to the formal name of the property owner. HopeTree submitted an addendum to the August 30, 2024, application which contained a letter highlighting the addition of a supplemental phasing plan. That supplemental phasing plan replaced the previous phasing plan in the proffered PUD document, and it can be found on the pages labeled EX-A and EX-B.

Staff and the Commission discussed the request to rezone the HopeTree properties.

Item 2.A.3. Staff noted the following regarding the request: This plat would create 19 new lots (1-11, 31-32, and 108-113) for Phase 3 of the "Simms Farm" subdivision. This phase includes residential lots, open space with a possible trail location and stormwater management, and an extension of Grove Boulevard. The lots are located along Upland west of the main entrance and north of the intersection of Upland Drive and West Club Drive.

Staff and the Commission discussed the Simms Farm Phase 3 subdivision.

Item 2.A.4. Staff noted the following regarding the proposed code amendment: Throughout the past several years, storage containers (also referred to as shipping containers) have become increasingly prevalent. Staff have learned through numerous conversations with commercial and industrial enterprises that storage containers are critical to their business operations, as they provide additional space

that is flexible, durable, protected from the elements, and relatively inexpensive.

However, their appearance can also detract from the character of commercial corridors if not maintained appropriately. Rust, graffiti, and other forms of deterioration can have a negative impact on the aesthetic environment of major commercial districts that are important to the presentation and ultimate vitality of the city. Staff has proposed some regulations regarding storage containers focusing mainly on the major corridors.

Staff and the Commission discussed the proposed code changes regarding storage containers.

Item 2.A.5. Staff noted the following regarding the December 2024 meeting: Due to no items on the agenda, staff requested to cancel the meeting.

No action was taken by the Commission at this work session.

### **3. Adjournment**

Chair King adjourned the work session at 6:28p.m.

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## **REGULAR SESSION**

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### **1. Call to Order**

A regular meeting of the Planning Commission of the City of Salem, Virginia, was called to order at 7:00 PM, in the Community Room, Salem Civic Center, 1001 Roanoke Boulevard, on Wednesday, November 13, 2024, there being present the following members to wit: Chair Denise King, Vice-Chair Reid Garst, Commissioner Jackson Beamer, Commissioner Nathan Routt, Commissioner Mark Henrickson with Chair King, presiding; together with Christopher J. Dorsey, City Manager, and Executive Secretary, H. Robert Light, Assistant City Manager and Deputy Executive Secretary, ex officio members of said Commission; Charles E. Van Allman, Jr., Director of Community Development; Mary Ellen Wines, Planning & Zoning Administrator; Maxwell S. Dillon, Planner; and Jim H. Guynn, Jr., City Attorney; and the following business was transacted:

Chair King reported that this date, place, and time had been set in order for the Commission to hold a joint meeting with Salem City Council.

#### **A. Pledge of Allegiance**

### **2. Consent Agenda**

#### **A. Minutes**

Consider acceptance of the minutes from the October 4, 2024, work session and regular meeting.

### 3. New Business

To the speakers who have signed up, and I have the sheets in front of me, you will be allowed three minutes to speak. When we start the process, I will be calling the name of the first speaker and then the second name so that we can use our time more efficiently. So, as the first speaker comes up, the second one will be waiting. When the second speaker comes in, the third one will come up and I will call those names. Each speaker, as I said, we'll have 3 minutes and you are to use all or portion of your 3 minutes, but it may not be given to someone else.

#### A. Special Exception Permit

Hold joint public hearing with City Council regarding the request of Jason N. and Jennifer C. Fountain, property owners, for the issuance of a Special Exception Permit to allow an accessory apartment on the property located at 621 North Broad Street, (Tax Map # 70-2-1).

The Deputy Executive Secretary reported that this date and time had been set to hold a public hearing to consider the request of Jason N. and Jennifer C. Fountain, property owners, for the issuance of a Special Exception Permit to allow an accessory apartment on the property located at 621 North Broad Street, (Tax Map # 70-2-1).

This item was advertised in the November 1st and 4th, 2024, issues of The Roanoke Times.

Staff noted the following: 621 North Broad Street is 0.322-acre parcel that sits within the RSF Residential Single Family zoning district. The property owners are pursuing a Special Exception Permit to allow for an accessory apartment to be constructed in an attached garage. In order to qualify as an accessory apartment, that space must be structurally attached to (or within) a primary dwelling unit. While there is a canopy currently extending towards the existing detached garage, the current garage on the property is not structurally attached to the principal dwelling and thus not a candidate for an accessory apartment. The proposed building plans and elevations display an attached garage (structurally connecting the primary dwelling to the existing garage by way of a breezeway), with a proposed renovation allocating approximately 625 square feet of finished living space for the planned accessory apartment.

According to Salem's zoning ordinance, accessory apartments are permitted by Special Exception Permit in the RSF Residential Single Family zoning district, and are subject to the following Use and Design Standards (Section 106-304.1). The relevant details of the applicant's proposal are included in bold.

1. An accessory apartment shall only be considered accessory to a detached single family dwelling. **(applicant satisfies this requirement)**
2. At the completion of construction, no accessory apartment shall contain more than 40 percent of the finished floor area of the principal dwelling. **(accessory apartment = 625 square feet, principal dwelling = 1,893 square feet)**
3. No accessory apartment shall contain less than 300 square feet of finished floor area, or more than 1,000 square feet of finished floor area. **(625 square feet)**

4. Only one accessory apartment shall be allowed per lot or per principal dwelling. **(applicant satisfies this requirement – no existing accessory apartments on the parcel)**

5. The owner of the principal dwelling shall reside on the property and the accessory apartment shall only be occupied by a family member of the owner of the principal dwelling. **(applicant satisfies this requirement – the property owners will reside the principal dwelling, and the accessory apartment will be utilized for multi-generational living)**

6. No separate utility services shall be allowed for the accessory apartment. **(applicant satisfies this requirement)**

Dolly Davis Dollberg appeared before the Commission and stated the following: She is an architect and has been working with Jen and Jason Fountain on this project. She provided a brief introduction, explaining that the intention of the project is to support aging in place, allowing parents to have a multi-generational living space so the family can stay together and care for one another through the aging process. The plan is to provide an accessory apartment at the rear of the house, which currently houses a garage. The garage will be renovated into a 625-square-foot apartment for the aging parents. This new structure will be connected to the main house through an existing industrial-style structure, which will be removed and replaced with a new one. Additionally, the house will be expanded with porches and pathways to create a more connected and cohesive space.

Chair King inquired if the Commission had any questions. Hearing none, Chair King opened the public hearing at 7:02 p.m.

Mr. John Breen appeared before the Commission and stated the following: He expressed pleasure at the opportunity to speak and mentioned that the request for the special exception was not presented or requested to be expedited. He raised concerns about why the mayor included it in the special meeting, which deviated from a well-known Salem practice. He questioned why the Roanoke paper published notices just four days apart—one on Friday and the next on Monday—allowing only seven business days before the public hearing. He also criticized Salem's codes as overly permissive, noting the lack of safeguards, particularly in the case of family members dying or when the property is sold. Mr. Breen further criticized the staff's survey, stating that it was flawed, misleading, and not statistically valid. He also argued that there was no evidence to suggest that accessory structures are desired by the majority of Salem taxpayers. He continued by expressing concerns about special exceptions, calling them spontaneous and not a valid city planning tool without guardrails. He emphasized that the planned unit could easily be converted into rental properties. He proposed that approval should only be granted if conditioned upon the special exception becoming invalid when the unit is no longer occupied by a family member or the owner no longer resides on the property. He suggested that should the special exception become invalid, the unit should not be used as a rental unless the owner applies for and receives rezoning. Additionally, he stated that the special exception should not be transferable to a new owner unless the original conditions are



met.

Michael Lane, of 422 Academy Street, appeared before the Commission and stated the following: He expressed his understanding that accessory buildings are no longer accepted in the City of Salem, though some are still grandfathered in. He owns one of these grandfathered properties but has been unable to obtain an address for his accessory building. He explained that the post office had allowed him to obtain a second address several years ago, but when he tried to do the same for another building, he was refused. The primary reason for wanting an address for the accessory building was to have a 911 address, which he believes is crucial in case of emergencies. Mr. Lane stated that without this address, emergency responders might go to the main house instead of the accessory building, which could delay help. He requested a meeting with city staff to discuss granting 911 addresses for grandfathered accessory buildings.

Chair King responded, thanking Mr. Lane for coming forward. He suggested that Mr. Lane speak with city staff, as the situation with the Fountain property differed from his own, in that Mr. Lane was renting to a non-family member while the Fountains intended to house their family on the property. Chair King reassured Mr. Lane that staff would be happy to discuss the matter further.

Stella Reinhardt, of 213 North Broad St., Salem, appeared before the Commission and stated the following: She thanked the Commission for the opportunity to speak. She expressed concerns about the accessory apartment and echoed Mr. Breen's concerns about the advertisements, stating that they seemed improperly spaced. She also noted that the property in question was located on her street, and her main concern was the long-term implications of the project. While she understood the intention to allow family members to age in place, she worried that once the family members were no longer living there, or if the property was sold, the apartment could be rented out, potentially leading to other issues. She agreed with Mr. Breen's suggestion that protective measures, such as not allowing separate meters or requiring a special exception for renting, might be necessary. She emphasized the importance of addressing these concerns, particularly as the discussion about accessory rentable apartments in other areas of the city was ongoing.

Chair King then asked if anyone else wished to speak on this matter. Hearing none, he closed the public hearing for the Planning Commission at 7:15 p.m.

## **B. Amendment to the Zoning Ordinance**

Hold joint public hearing with City Council regarding the request of Virginia Baptist Children's Home and Family Services d/b/a Hopetree Family Services (Salem CI) f/k/a The Virginia Baptist Children's Home f/k/a Baptist Orphanage of Virginia, property owner, for rezoning the properties located at 1000 block Red Lane and a portion of 860 Mount Vernon Lane (Tax Map #'s 41-1-1, 41-1-2, 41-1-3, 41-1-4, 41-1-5, 41-1-6, and a portion of 44-3-10) from RSF

Residential Single Family District to PUD Planned Unit District with proffered conditions.

The Deputy Executive Secretary reported that this date and time had been set to hold a public hearing. This item was advertised in the November 1st and 4th, 2024, issues of The Roanoke Times.

Staff noted the following: On August 30, 2024, HopeTree submitted a rezoning application to the Community Development Department. That application included the proffered PUD document and supporting documentation, with the only change to the proffered PUD document being an update to the formal name of the property owner.

On October 25, 2024, HopeTree submitted an addendum to the August 30, 2024, application which contained a letter highlighting the addition of a supplemental phasing plan. That supplemental phasing plan replaced the previous phasing plan in the proffered PUD document, and it can be found on the pages labeled EX-A and EX-B.

To summarize, the complete list of changes from the previously approved PUD document to the proposed proffered PUD document include:

1. An update to the applicant's/property owner's name (Page 3)
2. An adjusted phasing plan (replacement of Page 25 with pages EX-A and EX-B).

Mr. Jon Morris of HopeTree appeared before the Commission. He addressed the members of the Planning Commission, Salem City Council, and City staff, stating good evening. Mr. Morris introduced himself as the President and CEO of HopeTree Family Services, located at 860 Mount Vernon Lane in Salem. He expressed his gratitude for the Commission's consideration and asked for approval to rezone HopeTree's property for a planned unit district. HopeTree Family Services initially submitted their rezoning request to the City of Salem on December 1st, 2023, and Mr. Morris thanked the Planning Commission and the City Council for approving the application after extensive public hearings, a public work session, and several other meetings. He explained that the request to rezone was a result of changing needs within HopeTree, including new licensing regulations, requirements from funding sources, and the shift away from providing services in a congregate campus-style setting. As a result of these changes, HopeTree no longer needed all of the property and buildings it once did. Mr. Morris emphasized that the organization was guided by three goals for the redesign: 1) to honor its history by remaining on the land it has occupied for 134 years and repurposing the historic buildings it no longer needs, 2) to position HopeTree for the future by investing more than \$10 million in upgrading the property and the buildings it will retain, and 3) to create a development that the community would be proud of, by partnering with a renowned architect and development team to design a mixed-use development with amenities for the entire community. Mr. Morris highlighted that HopeTree is a strong organization that has positively impacted thousands of children, adults, and families in the region and across the state. He noted that the organization is stronger than ever and poised for

greater impact in the future. He explained that this proposal, along with the previously approved one, would allow HopeTree to meet its goals. He then addressed the submission of a new rezoning application on August 30th, 2024. He stated that the new application was substantially similar to the one previously approved by the City Council. The reason for resubmitting was due to litigation filed in July 2024, in which HopeTree was named in a lawsuit challenging the procedural aspects of the previous rezoning approval. Mr. Morris clarified that HopeTree did not want any uncertainty surrounding the procedural process to detract from its mission or future plans, and for this reason, it was requesting approval for the new rezoning application to provide certainty to the community. He emphasized that HopeTree and its development team have been open and transparent throughout the process, going above and beyond what other private property owners might do. They have held charrettes on the campus to gather input from neighbors and stakeholders, met with various city leaders and elected officials, and made significant reductions to the commercial aspects of the development in response to concerns. Mr. Morris confirmed that there were no material changes to the project, and the new application included only minor updates, such as changes to the owner's name, a more detailed phasing plan, and general updates to the rezoning narrative. He requested that the City of Salem review and consider all materials from the previous rezoning process in reviewing the new application, including comments from the Planning Commission, City staff, and citizens. He further addressed the lawsuits challenging the previous approval and reassured the Commission that this new application addresses the issues raised. Mr. Morris acknowledged that there would be opposition to the development, but he also pointed out that many people who support the project would not be attending the meeting due to mistreatment of those who have vocalized support. He mentioned that HopeTree has three options for the property: selling it to a developer, building as many single-family homes as possible by right, or developing it as a planned unit district. He explained that if they chose to build single-family homes, it would be impossible to preserve the historical buildings that are no longer useful to the organization. In conclusion, Mr. Morris reiterated that the proposed plan would benefit both HopeTree and the community, thanking the Planning Commission and City Council for their review of the request. He mentioned that members of the development team were present to answer any specific questions about the application.

Chair King opened the public hearing at 7:16p.m.

Daphne Ward expressed appreciation for the opportunity to speak at the meeting. She introduced herself as a resident of 2218 Mulberry St. and began by stating that HopeTree's development was inevitable. She mentioned that HopeTree had been exploring development options for over five years, deliberating carefully to select the best options for their property. Through the PUD (Planned Unit District) zoning, the city had the chance to engage in discussions and provide input, rather than having no say if the property remained zoned as residential single-family. Ms. Ward highlighted that the developers plan to preserve most of the historical buildings on the site, which he considered important as they were integral to the lives of many Salem residents.

This preservation would not have occurred if the property remained zoned for residential single-family use. She also pointed out that the ball fields would be preserved, and 35% of the green space would be maintained, which would not have been the case under residential zoning. Furthermore, she noted that the property currently generates no revenue for the city, but once developed, it could bring in over a million dollars in real estate taxes, benefiting all citizens of Salem by helping offset rising costs and taxes. Ms. Ward acknowledged the efforts of the current Council, which spent over two years attending meetings, listening to citizens, asking questions, and discussing details with developers and HopeTree staff. She stated that the final zoning decision was made and communicated to the Council on June 24, 2024, almost five months ago. She questioned whether it was reasonable to suggest that correcting the procedure with the most educated Council members was "rushing things," especially given that the decision had already been made in June. She also raised concerns about efforts to delay the process until after January 1st, questioning whether the five lawsuits filed were an attempt to prolong the decision. It was Ms. Ward's understanding that lawsuits would continue, with a judge ultimately deciding the outcome of the zoning. She clarified that the purpose of the public hearing was to correct the procedure, not to vote. Regardless of the Planning Commission or Council's recommendations, the final decision rested with the Council, as the Planning Commission is an appointed body, not an elected one. Ms. Ward criticized those who wished to delay the decision, particularly those who thought it would be better for the new Council to make a decision after January 1st, especially with two out of five members having had no involvement in the lengthy discussions. She compared this to introducing a new juror who had not heard two years' worth of evidence, calling it illogical and unfair to the citizens of Salem. She then shared a personal experience about the CEO of HopeTree. Ms. Ward explained that she had been questioned about her attire when she arrived to speak at the City Council meeting, as she does not typically dress up. She described how, when she mentioned she was there to speak on behalf of HopeTree, her coworker responded negatively, with aggressive comments about the situation. Ms. Ward stated that she understood the CEO's perspective, noting that people on her side of the argument often do not speak out, especially given the requirement to provide their name and address. She emphasized that it takes bravery to speak at a City Council meeting.

Sam Silek, a resident of 2659 Turnberry Road in Salem, Virginia for over 30 years, expressed his concerns. He noted that elections have shifted from being civil selections of leaders to platforms of harsh rhetoric and finger-pointing. He never expected to encounter such negative behavior, particularly in Salem, regarding the HopeTree rezoning. Sam shared his shock and disappointment upon seeing disparaging signs aimed at the mayor, accusing her of mishandling the HopeTree rezoning. He clarified that this was not a personal or emotional decision by the Council, but one made with significant deliberation, inquiry, and public involvement. He emphasized that while many North Salem residents supported the redevelopment and rezoning of HopeTree, fear of repercussions kept them from speaking out. Sam stated that Mayor Turk, one of three Council votes approving the rezoning, was unfairly targeted by the vitriol. He explained that the Planning Commission, appointed

by the Council, had recommended the rezoning by a 3-2 vote. Sam criticized the political motivations behind a press conference aimed at discrediting a candidate just days before the election. He pointed out the lack of similar public opposition when Council members stood in support of a lawsuit they were also involved in. Sam also mentioned that many citizens, including those from North Salem, supported the HopeTree development, despite the vocal opposition of some. He reminded the audience that elections had already taken place, where voters had the opportunity to select candidates who opposed the rezoning but chose not to. He concluded by emphasizing the widespread approval of the HopeTree Planned Unit Development (PUD) across the City of Salem.

Holly Moore, a resident of 821 Kerner Avenue, spoke next. She recalled how, 134 years ago, there were likely objections to the construction of the Baptist Children's Home. She highlighted the resistance to change in neighborhoods, recalling similar objections in Salem over the years, from the construction of Lewis Gale Hospital to the building of Salem High School and the football stadium. Holly pointed out that residents in the vicinity of HopeTree were opposing the development in much the same way previous communities had. She mentioned the inconsistency of some real estate agents who had sold properties in the city and were now opposed to the development because it was near their homes. She described this opposition as selfish and noted the hypocrisy when it impacted their property values. Holly also raised concerns about the shortage of suitable housing in Salem, mentioning that many former residents of the city would prefer to return but couldn't find adequate housing. She expressed her appreciation for the Council's decision-making process, acknowledging that while she did not always agree with their decisions, she respected their commitment to standing behind them.

Glenn Richardson, a resident of 336 Howard Drive in Salem, expressed his concerns about the lawsuits filed against the Council and the characterization of the Council as "lame duck" members, just before the election. Glenn emphasized that the Planning Commission and the Council had spent two years working on the HopeTree project and that delaying the process would be counterproductive. He warned that delays would only increase costs and make it harder for the project to move forward. Glenn urged the Council to finish the process and not allow new Council members, who had not been involved in the planning, to delay it further. He stated that delays in city business would result in nothing getting done, and he urged the Council to proceed with the vote without delay.

Terry LaRocco, a resident of 317 Idaho Street, spoke positively in favor of the HopeTree development. She praised the transparency of the planning process, stating that the Council and Planning Commission had done more to involve the public than she had ever seen in Salem. Terry acknowledged the hard work and dedication of the Council and Planning Commission over the past two years. She believed the development would benefit the city and its citizens, and she commended the officials for their efforts. She expressed her support for the project, noting that the results of the recent election showed a clear mandate for the HopeTree development to move

forward.

Kurt Steele, a resident of 706 Red Lane, addressed concerns about the potential traffic impact of the HopeTree development. He noted that the Planning Commission had approved the addition of 4,000 additional trips per day in the north part of Salem, which he believed would significantly worsen traffic conditions, particularly at the intersection of Red Lane and Carrollton Avenue. Kurt argued that the development would add more traffic than 150 single-family homes, which would further exacerbate the traffic issues in North Salem. He asked the Council and the Planning Commission to reconsider the traffic impact and to carefully assess the effect the development would have on the neighborhood.

Chris McCart, a resident of 316 North Broad Street, raised concerns about the traffic study conducted for the HopeTree development. She questioned the accuracy of the study, noting that the data collection methods used by Balzer, the firm conducting the study, were inadequate. Mrs. McCart pointed out that the traffic study relied on only two short counts and a VDOT study from the pandemic period, which she felt did not provide reliable data. She shared that he and other residents had conducted their own traffic counts and found discrepancies with the study's data. Mrs. McCart urged the Council to request more comprehensive data before making a final decision, stressing that insufficient data would lead to unreliable conclusions.

Nancy Reynolds, 925 Saddle Drive, appeared before the Commission and noted she would like to correct a mistake that was previously stated that citizens "have spoken." She mentioned that two of the elected candidates are against the PUD openly. Ms. Reynolds stated that the first PUD was filed on December 1, 2023, and it went to the Planning Commission. Speaking specifically to the "new" Planning Commission members, she elaborated that Planning Commission did not decide on the PUD until April 10 - four months later, with the reason being the Vicki Daulton was not satisfied with what the descriptions were, especially commercially, which has not changed. She noted that the current PUD document says commercial uses will be determined based on the needs of the community and inquired what that means. She further stated that the PUD document also says the character of the anticipated nonresidential mixed-use and commercial uses of the PUD will align with the character of the neighboring communities and inquired what that means and what businesses would be going in these locations. Ms. Reynolds reiterated that the last process took four months for Planning Commission to make a decision. She noted that this new application was submitted on October 25, 2024, which was nineteen days prior. She strongly recommended that Planning Commission take more time to review this information because of the importance of the decision at hand. She stated that lawsuits had been filed due to an error in the process, and the original PUD was filed by the wrong entity. She encouraged Planning Commission to take more time with their decision and mentioned that this process was abbreviated due to two Council-member elects who have voiced opposition to the project. Mr. Light corrected a previous statement by noting that the new PUD application was filed on August 30, 2024. Ms. Wines confirmed that statement, and mentioned that there was an



updated PUD application submitted on October 25, 2024 which contained a more detailed phasing plan.

My name is Mark Nayden, 352 North Broad Street, appeared before the Commission to voice his concerns over the PUD proposal of the HopeTree property. He stated that the current comprehensive plan encourages redevelopment that is compatible with existing and planned residential areas. He continued by asserting that economic development in the city is supposed to focus on existing business assistance and retention which clearly is not the focus of the HopeTree plan. He suggested that the city must protect established areas from the impact of commercial development. He noted that there will be an increase in traffic, and commercial development will exacerbate the traffic problems. Mr. Nayden mentioned that as drawn [on the plan] North Broad Street becomes the only through street, and the extension of North Broad Street and changes along Red Lane and Mount Vernon will affect these neighborhoods by potentially making them overused thoroughfares for services and deliveries - no longer historic neighborhood streets. He suggested that according to the Comprehensive plan, care should be taken to mitigate negative impacts on surrounding residential neighborhoods, and that it is a challenge for Salem to devise a way to preserve its historic architecture while allowing new development and redevelopment to occur in a manner that is acceptable to the Community. He noted that well over 500 residents of Salem have signed a petition opposing the this rezoning request. Mr. Nayden questioned why Salem would allow a property that has been residential since its establishment to become mixed-use with such close proximity to Main Street. He questioned the existence of an analysis that shows that adding 35,000 square feet of office space and 15,000 square feet of restaurants and retail would become an asset to Salem's economic development. He commented that commercial businesses in downtown Salem do not need to share their already limited business, and that the comprehensive plan says that our downtown area plays an important role in the economic health of Salem, drawing people and wealth into the city. He suggested that the plans for Hope Tree property do not meet this objective, and there is no need for commercial development on the Hope Tree property. Mr. Nayden mentioned that Salem does not need 34 additional hotel rooms, as the lofts on Main Street are apartment style rentals, and the Rowland Hotel has 16 rooms that are almost always available. He commented that The Inn at Burwell place has been on and off the market for years, there are hotels on both ends of town, and one is being added as part of the Hanging Rock development just across Salem's city limits. Mr. Nayden noted that he previously owned a bar in Brooklyn for 20 years, he has first-hand knowledge of mixed-use developments with apartments over commercial establishments. He commented that the idea that PUD is new for Salem and should not be considered lightly. He stated that this kind of development in a residential neighborhood is not appropriate, and it is better suited on the edges of town or for re-establishing underutilized areas. He noted that even in those cases, success rates are low. Mr. Nayden suggested that rezoning to include commercial development does not make sense when there are over are well over 55 vacant commercial properties along Main Street, including at least 5 new ones since June. He suggested that Salem should focus on filling those vacancies, and redevelop those areas to

increase the tax base. He applauded the Planning Commission and Council members who tried to narrow the scope of the proposal, but suggested that a PUD on the HopeTree property will not solve Salem's affordable housing crisis.

Will Long, 984 Red Lane, appeared before the Commission and noted that his house is right across the street from Red Lane and will probably be most affected by the proposed development. He stated that he was born and raised in Pittsburgh, PA, but his family is from Salem and has owned the property where he now resides for over a century. Mr. Long noted that he remembers playing basketball with the residents on the HopeTree campus during his childhood, not fully understanding the reasoning why they were there. He stated that he now understands the challenges that HopeTree faces, and that he feels change is a good thing and this change would be good for the City of Salem. Mr. Long mentioned that part of his routine is going to the 711 on Apperson to get coffee in the mornings. He noted that there are constantly contractors or construction workers there, but they typically are heading outside of Salem to work for the day. He stated that he feels like everyone would like Salem to be a place where they could live, work, and play, and that is what the HopeTree development is planning. He said he believes it will be a 10 year project. He highlighted the benefits to the people that would be involved with the development and the benefits that it could bring to the City instead of having folks get outside of Salem to work. Mr. Long thanked the Commission for their consideration.

Stella Reinhard, 213 North Broad Street, appeared before the Commission and thanked them for the opportunity to speak. She stated that this is an abnormally collapsed calendar to do this. She stated that it is obvious to all of them, and they know that Council is trying to re zone this before the majority slate of new council members are sworn in January 1. She mentioned that she thinks this past election was one of the largest due to the presidential election, and it was a hotly contested presidential election, so it affects everyone. She stated that the mayor was reelected, but also a majority slate on the HopeTree issue and other transparency issues were elected. She stated that she had never heard of Salem utilizing the double public hearing that was required to get this through by December 9. She commented that the advertisement was done in the Roanoke Times which did not seem to follow Virginia Code due to the timing of the ads. She reiterated that this joint session was being done just so that the item could be completed before January 1, and so this cannot be called a normal procedure. Ms. Reinhard stated that the City had previously said that special exception permits could be used to redevelop the old buildings, and she would support that. She stated that she does not like the loosey goosey language, and that nothing is promised in this plan, such as they will save the buildings if its possible, and there will be ball fields somewhere. She noted that although the horse pasture is the last area slated to be developed, it will be developed. She stated that there are major changes that need to be discussed, like the change in acreage that HopeTree is planning to sell, and it should follow the process that Salem typically uses.

Donna Crotts, 307 North Broad Street, appeared before the Commission and noted

that she previously emailed her remarks to Planning Commission, but she was not planning to read those remarks. She noted that this is a tremendously big project, and one of the networks said this is the largest project that the City of Salem has ever had, but she does not know if that is true or not. She said that we have been talking about storage containers for almost a year now, and that a project of this scope deserves more time to consider all the details in the details. She asked why they cannot just get answers to their questions. Ms. Crotts mentioned that she does want what is best for HopeTree, but it is going to affect so many people around it. She stated that if there was a PUD development elsewhere in the city, she would sell her house and move there. She said that she was just in Alexandria, and it was lovely area with a cute little townhouse and coffee downtown, but there are many differences with the streets and sidewalks and traffic in that area. She noted that her vehicle has been hit three times on Broad Street. She asked what another three months would be after this whole process. She thanked Hunter Holliday and Jim Wallace for listening to them, and asked the same of Mayor Turk, Randy Foley, and Bill Jones.

Jennifer Thomas, 916 Red Lane, appeared before the Commission and commented the she and her husband have dreaded the inevitable development, but they have been in support of the PUD since they first learned about it. As a trained urban planner, Ms. Thomas stated that she appreciated the design process and alternatives to suburban development. She noted that HopeTree chose to work with an urban planner to create a living environment that saves the historic buildings, preserves the natural beauty, creates public open space, offers a variety of housing options, and retains the ball fields. She stated that a good design in this space is very important because it is visible for much of North Salem and could have easily been a cookie cutter landscape. She commented that with this proposal PUDs are unique and they are individually created - if you have seen one PUD, you have only seen that one PUD. She stated that there is nothing like that in the surrounding area and it has required a lot of engagement to understand the project fully. Ms. Thomas noted that the HopeTree PUD is not a clone of the Daleville Town Center, for example – that is not a PUD and was not designed by the HopeTree team's planner. She stated that the PUD is also not a blank check for the for the developer. Everything from setbacks to building usage is specifically spelled out and will be bound to the property if passed to new owners. She mentioned that this is actually a very restrictive process. The HopeTree PUD has been edited through clarification and advocacy by city officials.

She asked how many times did we hear Ms. King, Ms. Daulton, and Mayor Turk say, they went through the document line by line? She mentioned that the PUD is the only option for addressing the traffic on Red Lane, which is 2 narrow lanes with no shoulders. She elaborated that the PUD promises no new driveways on Red Lane, it adds a parking lane and a sidewalk which have design features to slow traffic and increase safety. She stated that no traditional developer is going to make those improvements or design decisions without significant proffering for more units. She stated that walking on Red Lane is already quite dangerous in the lanes, and many people use the HopeTree field for walking. She said that under current zoning, it would have been someone's yard, but hopefully, it will be the sidewalk built by the PUD. Additionally, the HopeTree use of existing historic buildings as commercial

space is a helpful way to provide some limited and commercial services in the area, like the Dilly Dally. She stated that providing these services on Hope Tree property is what helps to decrease the traffic through the neighborhood. She stated that expecting only the use of services on Main Street increases traffic. Ms. Thomas noted that these are mutually exclusive and again we know that development is certain.

Russell Deyerle, 620 Red Lane, appeared before the Commission and stated that he spends some of his time up in Richmond. He noted that there are a few PUDs up in the Richmond area, but one of the common things that you will see there, that's not part of this project is traffic patterns off major arteries. He pointed out that one of the problems he has identified several times when he has spoken to both the Planning Commission and City Council is there is not a good artery to get to HopeTree. He noted that someone who lives on Broad Street spoke, which is the best of all possible, that's not a good one because she's had her car hit a few times. He noted that the other alternatives are Academy Street, not real good, and if you have ever driven up Market Street, you are playing slalom to get around the cars because with cars parking on both sides, you don't have two lanes of traffic. He stated that you also have High Street which has the college traffic through it. One other things he noticed is when he went to the August 13 master planning session they had up at the Civic Center, they had posters of potential planned Street improvements. One of them that he was finally able to work with Max and Mary Ellen is going to be Red Lane. He stated that one of the issues though, is we talked about having additional, you know, sidewalks and stuff like that. That might be the part above Carrollton. However, between Carrollton and Hawthorne, you can park cars on either side and maybe get one, maybe two cars that they're thinking thin through there. There are no sidewalks and there's no room for a bike lane that they were proposing. He noted that if you go beyond Hawthorne towards Main Street, you have a one lane road. He stated that you have the back of the President's college that's not going to give up any space and if you get farther down, this house is off the street are so narrow you cannot have two lanes of traffic, much less two lanes and parking go beyond that. He commented that if you go through the Roanoke College dormitory apartment, their parking lots you go through a tree line and you end up in your own City Council parking lot with the recycling bins. You go through that and you have to drive through the Registrar's office and potentially the brewery because there's only a slight alley between the two. He stated that the new map is showing a lane all the way from Main Street to the Interstate - that's not even feasibly possible, and even as Max said in an e-mail, this is just a high level, not even looking at feasibility. He stated that the project is talking about adding 4000 trips and the one way they're talking about potentially increasing and improving can't have those improvements on it if anybody has even ever driven down that street. He suggested that this is the type of thing that we are putting the cart before the horse, we're not really thinking through what these ramifications are, and you're going to destroy the neighborhood that has walking in it that's not going to with the 4000 additional trips.

Doug McCart, 316 North Broad Street, stated that he thinks the HopeTree proposal is in the wrong place for Salem for many reasons, and he encouraged the Commission

and Council to vote no.

Sam Williams, 834 Red Lane, stated that he and his wife have lived there for 42 years and have enjoyed watching sunsets over the Virginia Baptist Children's home for all that time. He stated that the bottom line is that they really do encourage City Council Planning Commission to reconsider the proposal for development based on so many arguments that have already been given. I won't belabor them. He noted that for one thing, a project of this magnitude and complexity would best be done on the periphery of a town like ours on terrain that is more level and it has been powerfully said adjacent to a major highway or road. He stated what's planned for, for the Hope Tree property does not really fit any of those criteria. He asserted that he is not opposed to progress, and we're not talking about just summarily opposing or a Salem Stadium or a Y or anything like this. He stated that he wants the right thing to be done in the right way and the right timing and I would therefore oppose the PUD that that has been voted on and ask for your reconsideration after the first of January.

Carl Hart, 720 Mount Vernon Avenue, appeared before the Commission and noted his address is at the entrance to the Baptist Home of HopeTree, and so forth and so on. He mentioned that he has lived in that neighborhood for most of his life. He stated that Mr. Morris said earlier that he met with all the stakeholders on this and that was completely incorrect. His neighbor across the street is Ms. Murphy and she was never notified either, so I do want to say that that was incorrect. He asked if the Commissioners and Council Members had read what this traffic study is in depth. He stated that it should be noted that they have methodologies for estimating the generation reduction for mixed-use developments. He stated that they require a high level of detail about proposed uses that is not available at this time for this particular development, and inquired if the Commissioners and Council Members were aware of that. He noted it goes on to say, it acknowledged that this development does not have all the characteristics that would warrant a 49% reduction in traffic. He asserted that it's saying that this study is really no good. He stated that he doesn't know how many of you have driven big trucks and trailers, but he has. He stated tractor trailers cannot get up from Thompson Memorial up Cleveland, where his parents' house is. He noted that one has run over the new brand new wonderful pedestrian Control Center he thinks twice. He stated that he doesn't know how much that's cost the city, and if they even know who did it, but they probably don't know who did it. He mentioned that the fire hydrant at his parents' house has been run over and it wrecked the whole infrastructure underneath, they had to dig up that whole intersection and that whole area multiple times to try and fix it. He commented that you cannot get a tractor trailer into that area safely. He stated that a lady bent down to get her dog's business up, and he was watching his neighbor backed up when a County School bus passed through and turned the curve at Red Lane and Carrollton and drove up in the mulch in the bushes and luckily, nobody was killed - vote against it.

Mike Elmore, a resident of 622 Chamberlain Lane, spoke in favor of the HopeTree development. He acknowledged the concerns of those opposing the project, but he encouraged the Council and the Planning Commission to stick to the facts rather than

worries or fears. Mike highlighted the long-standing relationship between Salem and the Virginia Baptist Children's Home, noting that the PUD application had already been approved. He reminded the Council of the historical significance of the property and urged them to approve the PUD application to allow the property to be developed in a way that would benefit the citizens of Salem. Mike urged the Council not to let the property fall into another failed development like The Hill and emphasized the importance of allowing the property to be developed for public use.

Emily Payne Carter introduced herself as a resident of 335 N Broad St. She advised caution when dealing with mature women carrying legal pads and an attitude, as she enjoys public speaking. She expressed her concern for the city of Salem, stating that everyone wants what's best for it. She mentioned that she had heard that sentiment from others. Carter emphasized that everyone is a child of God, and whether they are a citizen or a business owner, all are valuable. She humorously pointed out that Broad Street had 700 trick-or-treaters, noting that this was a positive contribution to the community.

Ms. Carter remarked that the meeting felt rushed, referencing the old council, and suggested it was somewhat unprofessional. She added that, while she couldn't quite articulate the specifics, it felt like there was something off about the process. She referenced concerns raised by new speakers, particularly those who may not have attended prior meetings where unanswered questions about traffic and other issues had been raised. Ms. Carter highlighted the environmental costs of development, citing examples like Asheville, where years of construction had caused air particulate matter, stormwater issues, and other concerns, including heat islands. She cautioned about potential economic impacts on downtown businesses, additional costs for city services, and the long-term negative effects of short-term tax gains. She noted that while she had often felt like a lone voice on these issues, there were now others speaking up alongside her. Ms. Carter also mentioned decisions related to Salem High School, suggesting that perhaps it should not be on West Main Street. She concluded by advising that people should consider who stands to benefit from a development project, and if they vote against their personal interests, they may be helping someone else's financial gain. Ms. Carter thanked the council and concluded by expressing hope that whoever their higher power is, would give them a "high five" for their service.

John Breen, a resident of 142 Bogey Lane, shared his concerns about the development project. He expressed skepticism about trusting the City Council to protect neighborhoods, hold public hearings, and provide transparent answers to citizens' concerns. Breen stated that while the council could be trusted to act, it should not be assumed that they would. He criticized the flawed process that led to the approval of the HopeTree development, citing the mayor's decision to hold a rushed meeting aimed at securing approval before the next council could intervene. Breen pointed out that none of the councilmembers had requested an economic impact study, and they seemed unaware of the costs the development would impose on taxpayers, particularly regarding water, sewer, and stormwater infrastructure, as well as the strain on the school system. He argued that the development violated the city's



comprehensive plan and zoning codes, particularly concerning congestion, public street safety, and the protection of historic areas. Mr. Breen concluded by urging the council to slow down the process, commission an economic impact study, and engage outside experts before proceeding with the development.

Sandra Camp, a resident of 729 West Carrollton Avenue, spoke about her frustration with the lack of responses to her emails regarding infrastructure concerns. Camp humorously mentioned that the Mormon church was looking to buy property in Salem, including HopeTree, and made light of the situation. She emphasized that at 80 years old, she had learned not to take life too seriously, drawing from her experience living in Northern Virginia and attending similar meetings. Camp cautioned that developers often prioritize profit over community well-being, noting the lack of common sense in the HopeTree project. She highlighted that the city needed to focus on fixing streets rather than spending money on the development, which she believed was an ill-conceived idea. Camp also mentioned the need for services for children impacted by addiction, expressing concern that HopeTree would not address that need. She concluded by reiterating that the streets needed repair, not more development, and shared her fear about the safety of the community, particularly for her grandchildren.

Jesse Cook, a resident of 301 Kessler Mill Rd., agreed with the concerns about traffic but believed that the development would ultimately have a positive impact on the community. Cook mentioned the traffic patterns along Main Street, noting that there were several exits in the area that could mitigate congestion. He explained that property values typically increase when developments like HopeTree are introduced, and that the development would likely benefit local businesses, including those on Main Street. Cook argued that the experts who studied the project, such as Balzer and others, had done their due diligence, and the council should trust their findings. He stated that the development had already been approved, and minor procedural concerns should not delay progress. Cook urged the council to approve the development, asserting that it would be a net positive for Salem and its residents. Michael Lane, a resident of 422 Academy St., expressed concerns about the lack of information provided to the community regarding the development. Lane, who had recently purchased a home on Broad Street, shared his experience with water drainage issues in the area. He explained that there was a waterway near his home that had been rising during recent rainstorms, and he had built a berm to prevent flooding. However, he feared that the water level would soon overwhelm the berm, causing significant damage to homes in the area. Lane criticized the development for not addressing the water retention issues, noting that it would exacerbate flooding problems for nearby properties. He urged the council to reconsider the project, suggesting that they think like developers and consider the impact on surrounding residents. Lane concluded by recommending that the council slow down the process and allow the new commissioners to review the project in detail before proceeding.

Susan Bentley, from 312 N Broad St, expressed her appreciation for the opportunity to speak to the Planning Commission and City Council. She stated that she would not repeat the reasons she has already shared in previous public hearings about how the

rezoning application for HopeTree could harm the North Salem community, as these concerns have already been voiced by her and many other citizens, and as was reiterated in the current meeting. She shared some observations and raised questions. Mrs. Bentley expressed gratitude for Mr. Morris's explanation about why HopeTree had resubmitted the application, but she mentioned that she wished she had been informed about the resubmission sooner, as she had only learned of it two weeks prior. This led her to question why a public hearing had not been scheduled immediately after August 30th, given the concerns expressed by those most affected by the rezoning. Mrs. Bentley felt that the process seemed neither open nor transparent, and suggested that the rushed vote in November and December might be politically motivated. She questioned why procedural issues, such as the incorrect notification raised in the February 14th public hearing, were not addressed earlier, particularly when some newly elected City Council members were against the rezoning. She stated that while the meeting tonight might fulfill the legal requirements to correct procedural errors, it did not reflect the collaborative, transparent spirit that she believed the City Council should embody. Mrs. Bentley also expressed disappointment that, over the years of discussion between the city and HopeTree, there had been no town hall meetings for open conversation, as public hearings were one-sided. She concluded by quoting 13th-century poet and Sufi mystic Rumi, who said, "Out beyond ideas of wrongdoing and right doing, there is a field. I will meet you there." She emphasized that there was still an opportunity to meet in that field and engage in meaningful dialogue.

Michael Bentley, who lives at 312 N Broad St with his wife, also spoke. He explained that he had already submitted his comments to the Planning Commission and City Council in writing, so he would not repeat them. However, he spoke as a retired science professor and brought attention to some rarely considered facts. He noted that the 2040 Comprehensive Plan did not seem to adequately address key issues like resilience and preservation, as the Salem website lacked detailed information on it. Mr. Bentley pointed out that a survey for the 2040 plan revealed that 40% of respondents considered proximity to nature a desirable strength of the city, and that over 50% prioritized renovating public spaces while more than 70% recommended reducing traffic congestion. He emphasized that these concerns were not limited to the immediate area around the HopeTree project. He then brought up environmental concerns, citing the record-breaking heat in July and the drought affecting most of the country. He also shared a personal connection, mentioning that his son, Matthew, who lives in Asheville, had been affected by Hurricane Helene, which left the city without potable water. Mr. Bentley expressed concern that Salem was not immune to similar disasters and pointed out the environmental impact of constructing the PUD, noting that each ton of concrete used produces one ton of carbon dioxide. He concluded by stating that this project would be costly for the climate.

Becky Mullins, from 702 N Broad St, shared her concerns about the need for more time for communication, traffic studies, and consideration of water drainage, especially in light of climate change. She urged that the process be slowed down so that the community could engage in more thoughtful discussions.

Cynthia Munley, who lives at 425 Roanoke Boulevard, introduced herself as someone who had been involved in several controversial issues in Salem since 1986. She spoke about the changes she had witnessed along the Boulevard, noting that it has always been a mix of commercial and residential areas, with the residential component helping to maintain its charm. Mrs. Munley expressed concern that the current process felt rushed and pointed out that it was unusual to have a double hearing. She questioned why the new City Council could not take time to consider the project. She also highlighted the significance of democracy and the importance of reflecting voters' decisions, as new elected officials were in place. Mrs. Munley recalled the positive decision-making process surrounding the sale of Oakey Field, where City Council listened to citizens' concerns and changed their decision. She hoped the same level of responsiveness would occur regarding the HopeTree rezoning. She emphasized that the traffic issues related to the development would disrupt the peace that residents currently enjoyed and that the construction could continue for many years, unlike the shorter duration of previous projects like the Cregger Center. Mrs. Munley called for a reconsideration of the project to maintain trust between citizens and City Council and avoid another potential mistake, like past decisions related to the water tower and the Salem water treatment plant.

Justin Davis, from 300 Live Oak Court, spoke without prepared remarks but expressed his deep concern about the ongoing development in Salem. He mentioned his background as a lifelong Salem resident and shared his personal experiences, such as his teenage daughters driving on Red Lane, which he described as a narrow road. Mr. Davis noted the changes in the zoning commission and emphasized that some of the new members had no previous experience with the project. He particularly addressed Mr. Jones, the deciding vote, urging him to consider the long-term impact of his decision on the community. Mr. Davis stressed the importance of prioritizing the interests of Salem residents, particularly those from his neighborhood, and urged the decision-makers to slow down the process to allow for more thoughtful consideration.

Lionel Etheridge, who now resides in Columbus, Ohio, spoke on behalf of his 95-year-old mother, who lives at 956 Stonegate Drive in Salem. Mr. Etheridge explained that he was representing his mother's concerns, as she was unable to attend the meeting. He shared his personal history with the area, recalling how his parents had moved to Salem in 1951. Mr. Etheridge expressed his opposition to the proposed development due to its density, traffic concerns, and other issues that had already been raised by other speakers. He emphasized that development in the area should be approached carefully, considering both the process and substance of the proposal, and reiterated that his family did not support the current plan.

Chair King closed the public hearing at 8:54p.m.

### **C. Special Exception Permit**

Consider the request of Jason N. and Jennifer C. Fountain, property owners, for the issuance of a Special Exception Permit to allow an accessory apartment on the property located at 621 North Broad Street, (Tax Map # 70-2-1).

Chair King asked if there were any questions from the Commission. When there were none, she raised a question. She mentioned that one of the speakers had stated that at any time the property owner could simply install a second utility box without any reference or permission from the city, and inquired whether that was correct.

Ms. Wines responded, stating that if someone wanted a new utility service, they would need to go to utility collections and get approval through the office to install a separate meter.

Chair King thanked Ms. Wines for the clarification.

Vice-Chair Garst referred to a previous discussion during the work session about the possibility of future rental of the property. He asked Ms. Wines to speak to the legality of that.

Ms. Wines replied, explaining that currently, accessory dwelling units and short-term rentals were not allowed. The only allowable use for the accessory apartment, she noted, was for a family member, not for rental purposes.

Vice-Chair Garst asked if rental would still be prohibited under code in the future, even if the property were to be sold.

Ms. Wines confirmed that this was correct, emphasizing that the only way the accessory apartment could be utilized was for a family member.

Chair King thanked Ms. Wines for the clarification and asked if there were any further questions or comments from the commissioners.

There being none, Chair King proceeded to entertain a motion on the special exception permit.

Jackson Beamer motioned to approve. Reid Garst seconded the motion.

Ayes: Denise King, Reid Garst, Jackson Beamer, Nathan Routt, Mark Henrickson

Nays: None

Abstaining: None

### **D. Amendment to the Zoning Ordinance**

Consider the request of Virginia Baptist Children's Home and Family Services d/b/a Hopetree Family Services (Salem CI) f/k/a The Virginia Baptist Childrens' Home f/k/a Baptist Orphanage of Virginia, property owner, for rezoning the

properties located at 1000 block Red Lane and a portion of 860 Mount Vernon Lane (Tax Map #'s 41-1-1, 41-1-2, 41-1-3, 41-1-4, 41-1-5, 41-1-6, and a portion of 44-3-10) from RSF Residential Single Family District to PUD Planned Unit District with proffered conditions.

Chair King asked if there were any questions from the Commission. Hearing none she entertained a motion.

Reid Garst motioned to approve. Jackson Beamer seconded the motion.

Ayes: Denise King, Reid Garst, Jackson Beamer, Nathan Routt

Nays: Mark Henrickson

Abstaining: None

**E. Simms Farm Section 3**

Consider the request for preliminary and final approval of the proposed subdivision plat filed by Simms Property, LLC., property owner/developer, for an 8.4 acre tract known as Simms Farm Section 3.

Chair King asked if there were any questions or comments from the commissioners. She then raised a question, referring to a request from a citizen regarding the sidewalks and proffers. She noted that the subdivision map submitted did not include that information but clarified that it would appear on the development plan itself.

Ms. Wines responded, confirming that this was correct. She explained that the site plan, which had already been conditionally approved, included details about the sidewalks, street trees, and other amenities as part of the master plan. The site plan would be approved administratively at that level.

Chair King then inquired if the proffers were still in place.

Ms. Wines confirmed that the proffers were still in place and that they were checked at the site plan level and again for each individual building permit application.

Chair King thanked Ms. Wines.

Reid Garst motioned to approve. Mark Henrickson seconded the motion.

Ayes: Denise King, Reid Garst, Jackson Beamer, Nathan Routt, Mark Henrickson

Nays: None

Abstaining: None

**F. December 11, 2024, Planning Commission meeting.**

Consider the cancelation of the December 11, 2024, meeting due to the lack of items for the agenda.

Chair King inquired if there were any items for the December agenda.

Ms. Wines responded that there were none.

Mark Henrickson motioned to approve. Jackson Beamer seconded the motion.

Ayes: Denise King, Reid Garst, Jackson Beamer, Nathan Routt, Mark Henrickson

Nays: None

Abstaining: None

#### 4. Old Business

##### A. Amendment to the City Code - Chapter 106, Zoning

Consider amending Chapter 106, Zoning, Article IV Development Standards, section 106-406 miscellaneous provisions of the CODE OF THE CITY OF SALEM, VIRGINIA pertaining to storage containers. (Public hearing was held September 11, 2024.)

Staff noted the following: In the September 2024 Planning Commission meeting addressing storage containers, staff noted the following:

*Throughout the past several years, storage containers (also referred to as shipping containers) have become increasingly prevalent as businesses seek cost-effective and efficient repositories for their excess goods, equipment, or inventory. Staff has learned through numerous conversations with commercial and industrial enterprises that storage containers are critical to their business operations, as they provide additional space that is flexible, durable, protected from the elements, and relatively inexpensive.*

*While storage containers clearly have a valuable use-case for many non-residential purposes, their appearance can also detract from the character of commercial corridors if not maintained appropriately. Rust, graffiti, and other forms of deterioration can have a negative impact on the aesthetic environment of major commercial districts that are important to the presentation and ultimate vitality of the city.*

*To provide a bit of background on historical storage container regulation, containers were not regulated by city code prior to 2017. In 2017, the city adopted an ordinance permitting storage containers on a temporary basis; however, that provision currently does not allow for the permanent keeping of storage containers on any property.*

*This proposed storage container ordinance excludes storage containers utilized for temporary purposes, located in the right of way, used for occupancy as approved by the Uniform Statewide Building Code, or utilized in conjunction with an active building permit. This section introduces numerical (for commercially zoned properties) and locational (not to interfere with parking, landscaping, stormwater, etc.) restrictions for storage containers everywhere in the city. For properties located on specified major corridors, this ordinance requires storage containers to be painted a neutral color, maintained properly, and placed behind the front building line.*



At the conclusion of that meeting, staff was directed to perform additional research to try and refine the proposed regulations regarding storage containers. After consulting regulations adopted in September of 2024 by the City of Norfolk, extensive tabulation and evaluation of existing containers, and feedback from Planning Commissioners, staff has proposed a new ordinance to address storage containers. The changes from the previous draft are summarized by the following highlights:

**The numerical limitation on storage containers is now based on primary street frontage instead of acreage. This change is anticipated to more appropriately scale the allowable containers to properties along Salem’s major corridors. Industrial properties are still exempt from a numerical limitation.**

- 1. Containers on major corridors must be placed on a surface consistent with the development standards in our zoning ordinance. In other words, containers will have to be placed on asphalt, concrete, or engineered gravel (as approved by the City Engineer).**
- 2. The colors “black” and “white” have been removed from the permitted shades of acceptable neutral colors.**
- 3. A stipulation has been added to require parcels with multiple containers to situate them in a side-by-side fashion.**

Chair King stated that the public hearing for this item was held on September 11, 2024. She inquired if there were any questions or comments from the Commission? Hearing none she entertained a motion.

Nathan Routt motioned to approve. Mark Henrickson seconded the motion.

Ayes: Denise King, Reid Garst, Jackson Beamer, Nathan Routt, Mark Henrickson

Nays: None

Abstaining: None

## **5. Adjournment**

Having no further business before the Commission, Chair King adjourned at 9:12p.m.



Item #: 6.A.

AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF SALEM,  
VIRGINIA HELD AT CITY HALL

**MEETING DATE:** December 9, 2024

**AGENDA ITEM:** **Annual Comprehensive Financial Report**  
Presentation of the Annual Comprehensive Financial Report  
for the Year Ended June 30, 2024. **Audit - Finance**  
**Committee**

**SUBMITTED BY:** Rosemarie Jordan, Director of Finance

**SUMMARY OF INFORMATION:**

All Virginia localities are required to have an annual audit and the auditor is required to present the report and any findings in a public meeting before December 31<sup>st</sup> of each year. John Aldridge, with the firm of Brown, Edwards & Company, LLC, has presented the audit report to the City's Audit-Finance committee. He also presented the report at City Council work session prior to the regular Council meeting tonight.

**FISCAL IMPACT:**

**STAFF RECOMMENDATION:**

Staff recommends that Council accept the Annual Comprehensive Audit Report as presented.

**ATTACHMENTS:**

1. 2024 ACFR Final with Cover with Letterhead

# SALEM VA



## CITY OF SALEM, VIRGINIA

### Annual Comprehensive Financial Report

Year Ended June 30, 2024



# **CITY OF SALEM, VIRGINIA**



## **ANNUAL COMPREHENSIVE FINANCIAL REPORT YEAR ENDED JUNE 30, 2024**

**DEPARTMENT OF FINANCE**

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# INTRODUCTORY SECTION

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The Introductory Section of the City of Salem, Virginia's Annual Comprehensive Financial Report contains the Letter of Transmittal, which presents an overview of the profile of the City of Salem government, the local economic condition and outlook, major initiatives and accomplishments, and financial policies and financial planning. Also included in this section are an organizational chart and the Certificate of Achievement for Excellence in Financial Reporting awarded by the Government Finance Officers Association of the United States and Canada (GFOA) for the Annual Comprehensive Financial Report for the fiscal year ended June 30, 2023. It is the highest form of recognition in governmental financial reporting.

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November 13, 2024

**The Honorable Mayor, Members of City Council  
and Citizens of Salem, Virginia**

We are pleased to present the City of Salem, Virginia (City) Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2024, as required by state law. This report was prepared by the Department of Finance in accordance with the standards of financial reporting as prescribed by the Governmental Accounting Standards Board (GASB). Brown, Edwards & Company, L.L.P., has issued unmodified opinions on the City's basic financial statements as of and for the fiscal year ended June 30, 2024.

Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with City management. To the best of our knowledge and belief, the data as presented is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the City as measured by the financial activity of various funds and component units. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

The City has established a comprehensive internal control framework designed to both safeguard the government's assets against loss from unauthorized use or theft and to properly record and adequately document transactions in order to compile information for the presentation of the City's financial statements. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement.

Management's discussion and analysis (MD&A) beginning on page 18 provides a narrative introduction, overview, and analysis to assist users in interpreting the basic financial statements. This letter is meant to complement the MD&A and should be read in conjunction with it.

**Profile of the Government**

Salem is located in Virginia's Blue Ridge Mountains, approximately 190 miles west of Richmond and 250 miles southwest of Washington, DC. The City lies at the region's crossroads of major rail and highway systems, making it a part of the principal trade, industrial, transportation, medical and cultural center of western Virginia.

Chartered by the Commonwealth of Virginia as a town in 1806 and as a city in 1968, Salem encompasses a land area of 14.4 square miles. The City's 2024 population, 25,600, accounts for approximately 8.1% of the population in its metropolitan statistical area (MSA), which includes the neighboring City of Roanoke and Counties of Botetourt, Craig, Franklin, and Roanoke.

The City of Salem operates under a Council-Manager form of government. Under this form of government, City Council is elected by the voters and is comprised of five members, who elect two of their members as Mayor and Vice-Mayor for a two-year term. The City Council employs a City Manager who is responsible for administration of the City government. The Primary Government provides a full range of services including general government administration, judicial administration, public safety, public works, health and welfare, parks and recreation, community development activities and support for education. The City also owns and operates an electric distribution system, water and sewage facilities and a civic center.

The financial reporting entity reflected in the Annual Comprehensive Financial Report includes all funds of the City as well as its component units. Component units are legally separate entities for which the primary government is financially accountable. The City's reporting entity includes two discretely presented component units, the City of Salem School Division and the Economic Development Authority of the City of Salem (EDA). The discretely presented component units are presented in a separate column in the government-wide financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial position and results of operations from that of the primary government. Additional information concerning these legally separate organizations can be found in Note 1 to the financial statements.

There are several commissions and authorities where the City's accountability is limited to appointments to, or seats on, the respective boards. The City does not exercise financial or administrative control over these entities, so they are excluded from this report.

### **Local Economic Condition and Outlook**

Salem continues to provide an atmosphere and quality of life conducive to families and businesses. Over the years, Salem has maintained stable property values, steady tax rates, a strong educational system, and a skilled workforce in a region with operating costs 9.3% lower than the national average (Cost of Living Index, 2024-Second Quarter). These are significant reasons employers have chosen to locate in Salem and continue to grow and prosper.

As of June 2024, Salem's unemployment rate was 3.2%, a 0.2% increase from June of 2023. Salem's unemployment rate remained lower than the national unemployment rate of 4.3% and just above the state unemployment rate of 3%.

A key factor to Salem establishing a low unemployment rate is having a diversified economy comprised of industry in health care, manufacturing, higher education, retail trade and government. Manufacturers include a strong mix of products comprising high-tech medical equipment, biopharmaceuticals, tires, steel products, tool and die, railroad equipment and concrete products, just to name a few. Health care remains an important part of Salem's economy as well. Two major hospitals operate in Salem. The Salem Veterans Affairs (VA) Medical Center is the City's largest employer with over 1,700 employees, and HCA Health System's Lewis Gale Hospital employs over 1,200 people. In addition, over the last two years, three state induced business announcements were made with a combined value of over \$37 million and creation of over 190 new jobs with average wages over \$50,000.

The City has been fortunate to have ongoing investment from new and existing businesses in the historic downtown area and other historic buildings throughout the City. In January 2016, City Council adopted the Downtown Plan and the Façade Grant Program. Over the years, both the Downtown Plan and Façade Grant Program have been successful in attracting significant investment in the adaptive reuse of several well-known derelict properties. The Downtown Plan has had the most visible improvements with new streetscapes, landscaping, and lighting with phased completion throughout downtown on Main Street and College Avenue. Improvements from Union Street to Broad Street were completed in fiscal year 2024 and construction began on the section of Main Street from North Market Street to Thompson Memorial Drive. Construction on this section will be completed in fiscal year 2025. Engineering has begun for the next section along Main Street from White Oak Alley to Market Street. It is anticipated that construction will be completed in fiscal year 2026.



Over the past year, Salem has been fortunate to see investment by existing and new businesses. Examples of new investments include:

- Developers Joe Thompson and Ed Walker partnered to announce their development of the former Valleydale meat packing site. The development will include three newly constructed multi-family buildings providing over 300 upscale apartments. Amenities will include a rooftop lounge, a two-story club room, a state-of-the-art fitness center, pickle ball courts, a resort-inspired infinity pool, a game room with sports simulator, a coworking lounge and meeting space, outdoor gathering spaces and fenced dog areas. The project is anticipated to cost \$50 million. They are nearing completion of the first building and have begun groundwork for the other two buildings. The City will invest \$1.5 million in streetscape and utility improvements in the neighborhood.
- STS Group, a European truck component manufacturer, leased 200,000 square feet at the former GE building. Their investment of \$32 million includes building upgrades and new equipment. They are nearing completion of commissioning their equipment and have hired over 100 employees. They anticipate being in full production by the end of calendar year 2024.
- Layman Distributing, a mid-Atlantic distribution company headquartered in Salem, completed a \$2 million expansion of operations, creating over 40 new jobs.
- Wabtec Corporation recently completed the expansion of their Graham-White facility in Salem. The company invested over \$2 million and created over 35 jobs with average wages over \$50,000.

As Salem is landlocked and near fully developed, leadership had the foresight to be a member of the Western Virginia Regional Industrial Facility Authority (WVRIFA), which was formed in 2013. The Authority provides a mechanism for localities to cooperate regionally on economic development projects to develop property and benefit in future revenue sharing. The WVRIFA member localities include Roanoke County, Botetourt County, Franklin County, Roanoke City, Salem City, and the Town of Vinton. The City of Salem, Roanoke County and the City of Roanoke are the only participants in the Wood Haven Technology Park. The 109-acre park is near the intersection of I-81 and I-581. Since 2019, the park was acquired and rezoned, and utilities and roads were extended to the site. Grading of the site was completed at the end of 2022. The site represents a significant economic opportunity in the region and the potential for a diversified revenue stream for the City of Salem. Since the completion of the park, there has been a significant spike in prospect interest and on-site visits with potential industrial investment ranging from tens of millions to hundreds of millions of dollars.

In addition, the City acquired a 12-acre parcel off Mill Lane adjacent to the industrial park on Southside Drive. Acquisition of this parcel was to ensure the City controlled the site for future commercial development. The City's Economic Development Department has begun the steps to properly market the property and prepare the land for the right development.

As allowed by the *Code of Virginia*, the City, along with the EDA, may enter into performance agreements with businesses to provide economic development incentive payments for rehabilitation, renovation and replacement of commercial or industrial properties. These agreements sometimes include grants. Agreements are carefully analyzed to make sure the expected long-term benefit of the grants are based on improved real estate and/or personal property values.

### **Major Initiatives and Accomplishments**

Salem City Council and management are committed to making Salem a great place to live, work and raise a family. To that end, the City and School Board work diligently to provide one of the finest school systems, not only in the region, but throughout the Commonwealth.

Salem students demonstrated high levels of performance in academic, extracurricular, and athletic activities. All six Salem schools were fully accredited by the Virginia Department of Education. The City of Salem School Division has one of the highest on-time graduation rates in the area at 95.9%. Approximately 74% of Salem High School graduates attend a 2-year or 4-year college or university.

Renovations at Salem High School were completed in fiscal year 2024. The multi-phase project included classroom additions in the front and back of the building, a new administrative area in the front, façade improvements, a new roof, enhanced security, and a new cafeteria courtyard adjacent to the cafeteria. Renovations were done in a way that will enable future incremental classroom modernization of the existing classrooms within the original structure. The City issued \$27 million in general obligation bonds including premiums in June 2020 to pay for the renovation project.

Renovation of the Salem High School Fieldhouse was also completed in fiscal year 2024. The project included an addition that will more than double the current square footage of the building, adding another weight room, additional locker rooms, expanded training room space and additional storage space. The project cost approximately \$4.5 million.

Renovation of the James I. Moyer Sports Complex was completed in July 2024. The complex features 4 updated diamonds, Bermuda turf playing fields, covered seating for 500-plus fans at each field, state of the art lighting on all fields, camera systems for live streaming of games, 8 dugouts with their own restrooms, 8 bullpens with artificial turf and pitching mound surface and enhanced parking. Community amenities include 13 new pickleball courts and a new playground with special needs accessibility. The 22-acre complex is in use an average of 230 days per calendar year and hosts multiple conference championships. The project upholds Salem's reputation as Virginia's Championship City, serving the citizens of Salem and boosting tourism in the greater Blue Ridge. Renovation costs totaled approximately \$27.1 million.

Various improvements and equipment were purchased for the Salem Civic Center. A new generator was installed, which was partially funded by a grant from the Virginia Department of Emergency Management. Chiller improvements, electrical work and audio-visual upgrades in meeting rooms were also completed.

Salem hosts hundreds of high school, collegiate and amateur tournaments, and championships. In fiscal year 2024, the City hosted Old Dominion Athletic Conference (ODAC) men's and women's basketball, softball and indoor track. Virginia High School League (VHSL) championships in volleyball, cross country, football, wrestling, baseball, softball and soccer were held in fiscal year 2024. Salem also hosted the Central Intercollegiate Athletic Association (CIAA) championships in football, cross country and bowling. The City, in conjunction with ODAC and Roanoke College, hosted the NCAA Division III women's lacrosse championship and the Division III men's and women's soccer championships. Approximately 21,000 people traveled to Salem to attend events in fiscal year 2024 with an estimated economic impact of \$6 million.

The NCAA awarded Salem and its long-time partners, ODAC and Roanoke College, fifteen national championship events beginning in fiscal year 2023, including Division III championships in men's and women's soccer, women's basketball, softball, lacrosse and men's and women's volleyball. The historic 50<sup>th</sup> annual Amos Alonzo Stagg Bowl, NCAA Division III football championship, returned to Salem in December 2023. Salem previously hosted the Stagg Bowl for 25 consecutive years, from 1993 to 2017. In fall of 2023, the City celebrated hosting 100 NCAA National Championships. By the end of fiscal year 2024, the City had hosted 103 championships, a feat unmatched in the country.

Salem is home to Roanoke College, a private 4-year liberal arts college, which enrolls approximately 1,800 students each year. The College raised \$1.3 million in 45 days to start a football team, cheerleading squad and a marching band program. Their first football game in over 80 years was played in September 2024 at Salem Stadium. The previous football program was cut in 1942 when young men joined the military during World War II.

## **Financial Policies and Financial Planning**

City management is responsible for establishing and maintaining internal controls. Internal controls are designed to provide reasonable, but not absolute, assurance that City assets are safeguarded against unauthorized use or disposition and that financial transactions are conducted properly and in accordance with City policy.

City Council adopted a formal fund balance policy to establish guidelines to maintain a prudent level of financial resources to ensure that a strong financial position is maintained. The policy establishes a minimum acceptable level of unassigned fund balance as 10% of the sum of General Fund, Debt Service Fund and School Division operating expenditures, net of the General Fund transfer to School Division. As of June 30, 2024, unassigned fund balance is 41.9%, well in excess of this minimum.

The City's annual budget is based on the financial policies of the City and reflects the balance between anticipated revenues and proposed expenditures. As required by City Code, the City Manager submits a recommended budget to City Council at least thirty days prior to the last Council meeting in May of each year for the fiscal year beginning July 1<sup>st</sup>. After an extensive study process and a public hearing to receive citizen input, City Council adopts the budget on or before June 30<sup>th</sup>.

The budget function is used as a management tool, including performance objectives, goals, and long-range planning, as well as maintaining budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by City Council. For activities of the General Fund, which incorporates debt service, budgetary compliance is established at the fund level (that is, the level at which expenditures cannot legally exceed the appropriated amount.) The City also utilizes encumbrance accounting as a way to accomplish budgetary control. Encumbered amounts lapse at year-end but are re-appropriated as part of the following year's budget.

In fiscal year 2024, the City adopted a Capital Planning and Reserve Policy to define guidelines and goals for capital planning and capital asset replacement reserves. The policy defines how annual contributions to capital reserve are calculated, while maintaining a healthy fund balance in the General Fund. The City prepares a six-year capital improvement plan, which identifies and prioritizes major City projects and includes cost estimates and potential funding sources. The City utilizes this plan as a tool for capital planning and use of capital reserve. The City closely monitors available funding and proceeds with capital purchases only as funds become available. The City may issue debt obligations to finance the construction or acquisition of capital assets or major renovations to existing capital assets within the guidelines established in the debt management policy.

### **Independent Audit**

Virginia law and the Charter of the City of Salem require that the financial statements of the City be audited by a certified public accountant. Brown, Edwards & Company, L.L.P., has performed an annual audit of the basic financial statements and other supplementary information contained within the City's Annual Comprehensive Financial Report. Their audit was conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Counties, Cities and Towns* and *Specifications for Audits of Authorities, Boards, and Commissions* issued by the Auditor of Public Accounts of the Commonwealth of Virginia. The report of the independent auditor, which includes their opinion on the financial statements of the City, is contained in the Financial Section of this report. Other auditor's reports are included in the Compliance Section.

### **Certificate of Achievement for Excellence in Financial Reporting**

The Government Finance Officers Association of the United States and Canada (GFOA) has awarded a *Certificate of Achievement for Excellence in Financial Reporting* to the City for its Annual Comprehensive Financial Report for 2023. This represents the thirty-sixth year Salem has earned this distinction. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. We believe this report conforms to the Certificate of Achievement Program requirements and standards and are submitting it to the GFOA to determine its eligibility for another certificate.

## Acknowledgments

We would like to express our appreciation to the staff of the Department of Finance for the dedication and professionalism demonstrated daily assuring the financial integrity of the City and the preparation of this report. We would also like to express our appreciation to you, City Council, for the continued insight you bring to this City and the strong commitment you have made to its fiscal integrity and financial leadership. Lastly, we would like to express our appreciation to our independent auditing firm, Brown, Edwards & Company, L.L.P., for their cooperation and input in our efforts.

Respectfully submitted,

A handwritten signature in black ink, reading "Christopher J. Dorsey". The signature is fluid and cursive, with the first name "Christopher" and last name "Dorsey" clearly legible.

Christopher J. Dorsey  
City Manager

A handwritten signature in black ink, reading "Rosemarie B. Jordan". The signature is fluid and cursive, with the first name "Rosemarie" and last name "Jordan" clearly legible.

Rosemarie B. Jordan  
Director of Finance

**CITY OF SALEM, VIRGINIA  
DIRECTORY OF PRINCIPAL OFFICIALS  
JUNE 30, 2024**

**MEMBERS OF CITY COUNCIL**

|                               |            |
|-------------------------------|------------|
| Renée F. Turk .....           | Mayor      |
| James W. Wallace, III .....   | Vice-Mayor |
| Byron R. Foley .....          | Member     |
| H. Hunter Holliday, III ..... | Member     |
| William D. Jones .....        | Member     |

**ELECTED OFFICERS**

|                            |                             |
|----------------------------|-----------------------------|
| Danielle C. Crawford ..... | Treasurer                   |
| Kristie D. Chittum .....   | Commissioner of the Revenue |
| Thomas E. Bowers .....     | Commonwealth's Attorney     |
| Gary Chance Crawford ..... | Clerk of Circuit Court      |
| April M. Staton .....      | City Sheriff                |

**GENERAL CITY GOVERNMENT**

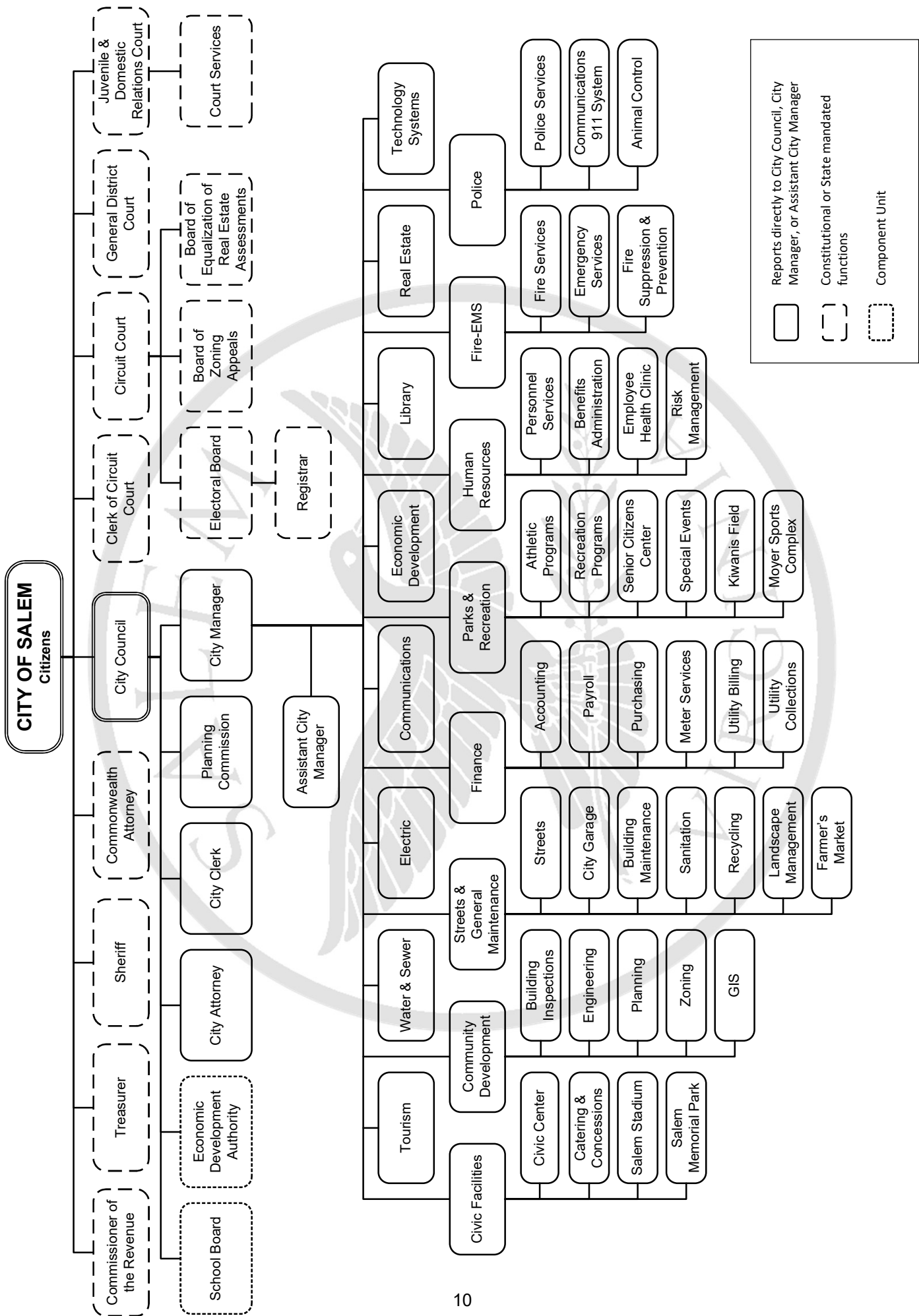
|                                  |                                                  |
|----------------------------------|--------------------------------------------------|
| Christopher J. Dorsey .....      | City Manager                                     |
| H. Robert Light .....            | Assistant City Manager                           |
| Rosemarie B. Jordan, CPA .....   | Director of Finance                              |
| Jim H. Guynn, Jr. ....           | City Attorney                                    |
| Beth A. Rodgers .....            | Director of Human Resources                      |
| Patrick W. Morton .....          | Director of Technology Systems                   |
| Derek M. Weeks .....             | Interim Police Chief                             |
| John W. Prillaman .....          | Fire Chief                                       |
| Charles E. Van Allman, Jr. ....  | Director of Community Development                |
| Todd W. Sutphin. ....            | Director of Streets and General Maintenance      |
| John P. Shaner .....             | Director of Parks and Recreation                 |
| Ann G. Tripp .....               | Library Director                                 |
| Dana M. Oliver .....             | Director of Elections                            |
| A. K. Briele, III .....          | Director of Electric Department                  |
| Larado M. Robinson .....         | Director of Water and Sewer Department           |
| Justin W. Kuzmich .....          | Real Estate Assessor                             |
| Troy D. Loving .....             | Building Official                                |
| Thomas J. Miller .....           | Director of Economic Development                 |
| Wendy S. Delano .....            | Director of Civic Facilities                     |
| R. Carey Harvey Cutter, Jr. .... | Director of Tourism                              |
| Mike Stevens .....               | Director of Communications                       |
| Angela A. Sellers .....          | Process Improvement/Business Efficiency Director |

**MEMBERS OF SCHOOL BOARD**

|                             |               |
|-----------------------------|---------------|
| Dr. Nancy A. Bradley .....  | Chairman      |
| John A. (Andy) Raines ..... | Vice Chairman |
| Stacey G. Danstrom .....    | Member        |
| Teresa E. Sizemore .....    | Member        |
| Rachel L. Thompson .....    | Member        |

**SCHOOL ADMINISTRATION**

|                                |                                            |
|--------------------------------|--------------------------------------------|
| Dr. Curtis N. Hicks .....      | Superintendent of Schools                  |
| Dr. James C. Soltis .....      | Assistant Superintendent                   |
| Kirstine M. Barber .....       | Executive Director of Human Resources      |
| Jennifer P. Dean .....         | Assistant Superintendent of Instruction    |
| Mandy C. Hall .....            | Chief Financial Officer                    |
| Dr. Randy L. Jennings .....    | Director of Student Services               |
| Dr. Forest I. Jones .....      | Director of Administrative Services        |
| Mark A. Thompson .....         | Director of Technology and Data Management |
| Rosemarie B. Jordan, CPA ..... | Director of Finance                        |







Government Finance Officers Association

**Certificate of  
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Presented to

**City of Salem  
Virginia**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2023

*Christopher P. Morill*

Executive Director/CEO

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## FINANCIAL SECTION

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The Financial Section of the City of Salem, Virginia's Annual Comprehensive Financial Report includes the independent auditor's report, management's discussion and analysis, and basic financial statements, including accompanying notes, required supplementary information, notes to required supplementary information, and other supplementary information.

## **Independent Auditor's Report**

To the Honorable Members of the City Council  
City of Salem, Virginia  
Salem, Virginia

### **Report on the Audit of the Financial Statements**

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Salem, Virginia (the "City"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof and the Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and *Specifications for Audits of Counties, Cities, and Towns and the Specifications for Audits of Authorities, Boards, and Commissions*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of

management, and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### *Other Information*

Management is responsible for the other information included in the annual report. The other information comprises the introductory section, other supplemental schedules, and statistical section, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2024 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

*Brown, Edwards & Company, L.L.P.*

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia  
November 13, 2024

**CITY OF SALEM, VIRGINIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2024**

The following discussion and analysis of the City of Salem, Virginia's (the City) financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2024. It should be read in conjunction with the transmittal letter and the City's basic financial statements.

**FINANCIAL HIGHLIGHTS**

- As of June 30, 2024, the Primary Government had \$264.2 million in total net position, an increase of \$32.6 million from prior year. Unrestricted net position available to fund future expenses was \$81 million or 30.7% of total net position.
- As of June 30, 2024, the governmental activities had \$130.9 million in total net position, which increased \$25.8 million from prior year. Unrestricted net position was \$22.9 million or 17.5% of total net position.
- As of June 30, 2024, the business-type activities had \$133.3 million in total net position, an increase of \$6.8 million from prior year. Unrestricted net position available to fund future expenses was \$58.1 million or 43.6% of total net position.
- As of June 30, 2024, the General Fund had \$65.2 million in total fund balance, which decreased by \$10.4 million from prior year. Unassigned fund balance was \$55.8 million or 85.6% of total fund balance.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

Our discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's financial statements present two types of statements, each with a different focus on the City's finances. The government-wide financial statements focus on the City as a whole and provide both short-term and long-term information about the City's overall financial status. The fund financials focus on the individual parts of City government, reporting the City's operations in more detail than the government-wide statements. Presentation of both perspectives provides the user a broader overview, enhances the basis for comparisons and better reflects the City's accountability.

**Government-Wide Financial Statements**

The government-wide financial statements begin on page 34 and include the Statement of Net Position and the Statement of Activities. These statements provide information about the City as a whole using the accrual basis of accounting, which is the method used by most private-sector enterprises. All current year revenues and expenses are reported in the Statement of Activities regardless of when cash is received or paid. These statements allow readers to answer the question, "Is the City's financial position, as a whole, better or worse as a result of the year's activities?"

One of the main goals of these two statements is to report the City's net position and changes that affected net position during the fiscal year. The change in the City's net position, which is the difference between assets and deferred outflows and liabilities and deferred inflows, is one way to measure the City's financial health or financial position. Increases or decreases in net position are indicators of whether the City's financial health is improving or declining. Other non-financial factors, such as changes in the City's property tax base and the condition of the City's infrastructure, should also be considered in assessing the overall financial health of the City.

In the Statement of Net Position and the Statement of Activities, the City's fund-based activity is classified as follows:

*Governmental activities* – Most of the City's basic services are reported here including general government, judicial administration, public safety, public works, health and welfare, education, parks and recreation and community development. Property taxes, other local taxes, and federal and state grants finance most of these activities.

**CITY OF SALEM, VIRGINIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2024**

*Business-type activities* – The City's electric distribution system, water and sewage systems, Civic Center and catering and concessions are reported here as the City charges a fee to customers designed to cover all or most of the cost of services it provides.

*Component units* – Because of the City's financial accountability for these organizations, the City includes two discretely presented component units in this report, the City of Salem School Division (School Division) and the Economic Development Authority of the City of Salem (Economic Development Authority).

**Fund Financial Statements**

The fund financial statements begin on page 36 and provide detailed information about the most significant funds, rather than the City as a whole. The City has three types of funds:

*Governmental funds* – Most of the City's basic services are presented as governmental funds. Fund based statements for these funds focus on how resources flow into and out of the funds and the balances left at year-end that are available for future spending. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. These funds are reported on the modified accrual basis of accounting, which measures cash and other liquid assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term overview that helps the reader determine the financial resources that can be spent in the near future to finance the City's programs. The City's governmental funds include the General Fund, Special Revenue Fund, Debt Service Fund and Capital Projects Fund. The differences between governmental activities as reported in the government-wide and fund financial statements are reconciled in Exhibits 4 and 6.

*Proprietary funds* – When the City charges customers for the services it provides, whether to outside customers or to other units of the City, these services are generally reported in proprietary funds which, like the government-wide statements, utilize the accrual basis of accounting, and their statements provide both short-term and long-term financial information.

The City's enterprise funds, one type of proprietary fund, are accounted for in the same manner as the government-wide business-type activities; however, the fund financial statements provide more detail and additional information, such as cash flows. The City's enterprise funds include the Electric Fund, Water and Sewage Fund, Civic Center Fund and Catering and Concessions Fund.

The City utilizes an internal service fund to account for health and dental insurance coverage for employees and retirees.

*Fiduciary funds* – Resources held for other governments or agencies not part of the City are reported as fiduciary funds. These activities are excluded from the government-wide financial statements because the City cannot use these assets to finance its operations. The accounting used for fiduciary funds is much like that used for proprietary funds. The City reports resources for other postemployment benefits (OPEB) related to its healthcare plan for retirees in an OPEB trust fund and accounts for resources held on behalf of the Cardinal Criminal Justice Academy and the Court-Community Corrections Program in custodial funds. In custodial funds, the City recognizes liabilities when events occur that compel the City to disburse fiduciary resources.

**CITY OF SALEM, VIRGINIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2024**

**FINANCIAL ANALYSIS OF THE CITY AS A WHOLE**

A comparative analysis of government-wide information is as follows:

**Summary of Net Position**

The following table presents a condensed summary of net position:

|                                       | <b>Summary of Net Position<br/>(In Millions)</b> |                 |                                     |                 |                                     |                 |                            |                |
|---------------------------------------|--------------------------------------------------|-----------------|-------------------------------------|-----------------|-------------------------------------|-----------------|----------------------------|----------------|
|                                       | <b>Governmental<br/>Activities</b>               |                 | <b>Business-type<br/>Activities</b> |                 | <b>Total Primary<br/>Government</b> |                 | <b>Component<br/>Units</b> |                |
|                                       | 2024                                             | 2023            | 2024                                | 2023            | 2024                                | 2023            | 2024                       | 2023           |
| Current and other assets              | \$ 112.7                                         | \$ 117.2        | \$ 77.6                             | \$ 72.5         | \$ 190.3                            | \$ 189.7        | \$ 39.3                    | \$ 29.3        |
| Capital assets, net                   | 131.2                                            | 111.6           | 101.5                               | 102.5           | 232.7                               | 214.1           | 73.1                       | 73.9           |
| <b>Total assets</b>                   | <b>243.9</b>                                     | <b>228.8</b>    | <b>179.1</b>                        | <b>175.0</b>    | <b>423.0</b>                        | <b>403.8</b>    | <b>112.4</b>               | <b>103.2</b>   |
| <b>Deferred outflows of resources</b> | <b>7.8</b>                                       | <b>8.5</b>      | <b>2.3</b>                          | <b>2.5</b>      | <b>10.1</b>                         | <b>11.0</b>     | <b>10.7</b>                | <b>9.8</b>     |
| Current and other liabilities         | 9.6                                              | 14.4            | 8.8                                 | 7.2             | 18.4                                | 21.6            | 17.2                       | 12.8           |
| Long-term liabilities                 | 106.8                                            | 110.6           | 38.0                                | 41.9            | 144.8                               | 152.5           | 41.6                       | 36.1           |
| <b>Total liabilities</b>              | <b>116.4</b>                                     | <b>125.0</b>    | <b>46.8</b>                         | <b>49.1</b>     | <b>163.2</b>                        | <b>174.1</b>    | <b>58.8</b>                | <b>48.9</b>    |
| <b>Deferred inflows of resources</b>  | <b>4.4</b>                                       | <b>7.2</b>      | <b>1.3</b>                          | <b>1.9</b>      | <b>5.7</b>                          | <b>9.1</b>      | <b>4.4</b>                 | <b>7.3</b>     |
| Net investment in capital assets      | 100.4                                            | 83.6            | 75.2                                | 72.7            | 175.6                               | 156.3           | 73.0                       | 73.2           |
| Restricted                            | 7.6                                              | 5.8             | -                                   | -               | 7.6                                 | 5.8             | 0.8                        | 0.9            |
| Unrestricted                          | 22.9                                             | 15.7            | 58.1                                | 53.8            | 81.0                                | 69.5            | (13.9)                     | (17.3)         |
| <b>Total net position</b>             | <b>\$ 130.9</b>                                  | <b>\$ 105.1</b> | <b>\$ 133.3</b>                     | <b>\$ 126.5</b> | <b>\$ 264.2</b>                     | <b>\$ 231.6</b> | <b>\$ 59.9</b>             | <b>\$ 56.8</b> |

The Primary Government net position increased from \$231.6 million to \$264.2 million. Net position of governmental activities increased \$25.8 million, and net position of business-type activities increased \$6.8 million. A detailed description of the changes in revenues and expenses that create the differences in net position is discussed in the next section.

Net investment in capital assets represents the amount of capital assets owned by the City, including infrastructure, net of accumulated depreciation and amortization, net of outstanding debt issued to fund the asset purchase or construction, and net of other capital-related liabilities.

The Primary Government's unrestricted net position, the portion of net position that can be used to finance the daily operations of the City, was \$81 million. Debt totaling \$818,000 issued for Civic Center improvements is being repaid by governmental activities while the related asset is recorded in business-type activities. The City also assumed \$33.1 million of debt including premiums issued for school improvements while the School Division recorded the related asset. As such, \$33.9 million is included in governmental activities long-term liabilities, which directly reduced unrestricted net position.

Net position is reported as restricted when constraints on asset use are externally imposed by creditors, grantors, contributors, regulators, or are imposed by law through constitutional provisions or enabling legislation. The City had restricted net position totaling \$7.6 million as of June 30, 2024, for governmental activities. Approximately \$5.1 million in state funding was received, but not yet spent, for highway maintenance. Federal and state grant funding totaling \$486,000 was received, but not yet spent, for fire programs, asset forfeiture, four for life and hazardous materials grants. Unspent donations totaling \$245,000 were restricted for law enforcement and public safety programs. Opioid settlement funds totaling \$1.8 million were also restricted.

**CITY OF SALEM, VIRGINIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2024**

As of June 30, 2024, the component units had \$59.9 million in total net position, an increase of \$3.1 million. Unrestricted net position (deficit) available to fund future expenses was (\$13.9) million. Net investment in capital assets was \$73 million, a decrease of \$132,000.

**Summary of Changes in Net Position**

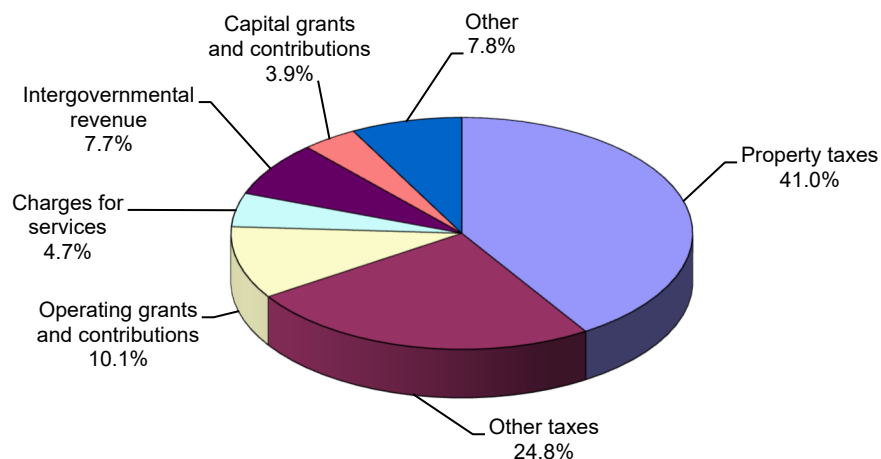
The following table presents a condensed summary of changes in net position.

| <b>Summary of Changes in Net Position<br/>(In Millions)</b> |                            |                 |                             |                 |                             |                 |                    |                |
|-------------------------------------------------------------|----------------------------|-----------------|-----------------------------|-----------------|-----------------------------|-----------------|--------------------|----------------|
|                                                             | Governmental<br>Activities |                 | Business-type<br>Activities |                 | Total Primary<br>Government |                 | Component<br>Units |                |
|                                                             | 2024                       | 2023            | 2024                        | 2023            | 2024                        | 2023            | 2024               | 2023           |
| <b>Revenues</b>                                             |                            |                 |                             |                 |                             |                 |                    |                |
| <i>Program Revenues:</i>                                    |                            |                 |                             |                 |                             |                 |                    |                |
| Charges for services                                        | \$ 5.7                     | \$ 5.5          | \$ 66.3                     | \$ 58.9         | \$ 72.0                     | \$ 64.4         | \$ 1.9             | \$ 2.0         |
| Operating grants and contributions                          | 12.1                       | 10.8            | -                           | -               | 12.1                        | 10.8            | 18.5               | 16.8           |
| Capital grants and contributions                            | 4.6                        | 1.5             | -                           | 0.1             | 4.6                         | 1.6             | 0.8                | 2.3            |
| <i>General Revenues:</i>                                    |                            |                 |                             |                 |                             |                 |                    |                |
| Property taxes                                              | 49.0                       | 45.2            | -                           | -               | 49.0                        | 45.2            | -                  | -              |
| Local sales and use taxes                                   | 9.7                        | 9.5             | -                           | -               | 9.7                         | 9.5             | -                  | -              |
| Business license taxes                                      | 7.2                        | 6.9             | -                           | -               | 7.2                         | 6.9             | -                  | -              |
| Meals taxes                                                 | 6.8                        | 6.4             | -                           | -               | 6.8                         | 6.4             | -                  | -              |
| Utility taxes                                               | 1.2                        | 1.2             | -                           | -               | 1.2                         | 1.2             | -                  | -              |
| Lodging taxes                                               | 1.9                        | 1.8             | -                           | -               | 1.9                         | 1.8             | -                  | -              |
| Other taxes                                                 | 2.8                        | 2.7             | -                           | -               | 2.8                         | 2.7             | -                  | -              |
| Intergovernmental revenue                                   | 9.3                        | 29.6            | -                           | -               | 9.3                         | 29.6            | -                  | -              |
| Investment earnings                                         | 8.3                        | 5.7             | 0.1                         | 0.1             | 8.4                         | 5.8             | 0.4                | 0.1            |
| Gain on disposal of capital assets                          | 0.1                        | 0.1             | -                           | -               | 0.1                         | 0.1             | -                  | -              |
| Payments from City of Salem                                 | -                          | -               | -                           | -               | -                           | -               | 24.1               | 25.3           |
| State aid                                                   | -                          | -               | -                           | -               | -                           | -               | 19.3               | 16.6           |
| Other                                                       | 0.9                        | 1.4             | 0.2                         | -               | 1.1                         | 1.4             | 1.0                | 1.9            |
| <b>Total revenues</b>                                       | <b>119.6</b>               | <b>128.3</b>    | <b>66.6</b>                 | <b>59.1</b>     | <b>186.2</b>                | <b>187.4</b>    | <b>66.0</b>        | <b>65.0</b>    |
| <b>Expenses</b>                                             |                            |                 |                             |                 |                             |                 |                    |                |
| General government                                          | 10.3                       | 8.1             | -                           | -               | 10.3                        | 8.1             | -                  | -              |
| Judicial administration                                     | 2.8                        | 2.6             | -                           | -               | 2.8                         | 2.6             | -                  | -              |
| Public safety                                               | 22.0                       | 20.2            | -                           | -               | 22.0                        | 20.2            | -                  | -              |
| Public works                                                | 12.4                       | 11.4            | -                           | -               | 12.4                        | 11.4            | -                  | -              |
| Health and welfare                                          | 6.7                        | 5.8             | -                           | -               | 6.7                         | 5.8             | -                  | -              |
| Education                                                   | 24.1                       | 25.1            | -                           | -               | 24.1                        | 25.1            | 62.5               | 55.3           |
| Parks, recreation and cultural                              | 7.8                        | 8.0             | -                           | -               | 7.8                         | 8.0             | -                  | -              |
| Community development                                       | 3.2                        | 3.3             | -                           | -               | 3.2                         | 3.3             | 0.4                | 0.2            |
| Interest and other fiscal charges                           | 1.8                        | 1.8             | -                           | -               | 1.8                         | 1.8             | -                  | -              |
| Electric                                                    | -                          | -               | 44.5                        | 40.8            | 44.5                        | 40.8            | -                  | -              |
| Water and sewage                                            | -                          | -               | 11.3                        | 10.5            | 11.3                        | 10.5            | -                  | -              |
| Civic center                                                | -                          | -               | 5.8                         | 5.1             | 5.8                         | 5.1             | -                  | -              |
| Catering and concessions                                    | -                          | -               | 0.9                         | 0.9             | 0.9                         | 0.9             | -                  | -              |
| <b>Total expenses</b>                                       | <b>91.1</b>                | <b>86.3</b>     | <b>62.5</b>                 | <b>57.3</b>     | <b>153.6</b>                | <b>143.6</b>    | <b>62.9</b>        | <b>55.5</b>    |
| <b>Excess before transfers</b>                              | <b>28.5</b>                | <b>42.0</b>     | <b>4.1</b>                  | <b>1.8</b>      | <b>32.6</b>                 | <b>43.8</b>     | <b>3.1</b>         | <b>9.5</b>     |
| Transfers                                                   | (2.7)                      | (8.5)           | 2.7                         | 8.5             | -                           | -               | -                  | -              |
| <b>Increase in net position</b>                             | <b>25.8</b>                | <b>33.5</b>     | <b>6.8</b>                  | <b>10.3</b>     | <b>32.6</b>                 | <b>43.8</b>     | <b>3.1</b>         | <b>9.5</b>     |
| <b>Net position, beginning</b>                              | <b>105.1</b>               | <b>71.6</b>     | <b>126.5</b>                | <b>116.2</b>    | <b>231.6</b>                | <b>187.8</b>    | <b>56.8</b>        | <b>47.3</b>    |
| <b>Net position, ending</b>                                 | <b>\$ 130.9</b>            | <b>\$ 105.1</b> | <b>\$ 133.3</b>             | <b>\$ 126.5</b> | <b>\$ 264.2</b>             | <b>\$ 231.6</b> | <b>\$ 59.9</b>     | <b>\$ 56.8</b> |

**CITY OF SALEM, VIRGINIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2024**

**Governmental Activities – Revenues**

The following graph presents revenues generated for governmental activities by category:



Property taxes, which were 41% of total governmental activities revenue, include real estate tax, the local portion of personal property tax, machinery and tools tax and public service corporation taxes. Property taxes in total increased \$3.8 million or 8.3% from the previous year. Current year real estate tax revenue was up approximately \$3.1 million or 10.3% from the prior year due to higher assessments. In fiscal year 2024, vehicle values remained relatively flat but tangible business property assessments increased which resulted in growth of \$293,000 or 2.7% in current year personal property tax revenue. Machinery and tools tax increased \$325,000 or 10.4%.

Intergovernmental revenue not restricted, which was 7.7% of total governmental activities revenue, decreased \$20.4 million. The City was awarded \$31.2 million in American Rescue Plan Act (ARPA) funding. In fiscal year 2024, the City recognized \$5.3 million in ARPA revenue to cover the amount expended on general government services, a decrease from the \$25.8 million the City recognized in fiscal year 2023.

Unrestricted investment earnings, which comprised 7% of governmental activities revenue, increased \$2.6 million from the previous year. Higher cash balances and interest rates resulted in higher interest earnings.

Capital grants and contributions, which comprised 3.9% of governmental activities revenue, was up \$3.1 million. The construction phase of the Colorado Street bridge replacement project began in fiscal year 2024, resulting in higher grant reimbursement from the State in the Public Works function. In the Community Development function, State grant reimbursements were higher for downtown improvement projects.

Operating grants and contributions, which were 10.1% of governmental activities revenue, increased \$1.3 million. Highway maintenance funding from the state was \$456,000 higher than the prior year. Children's Services Act revenue increased by \$426,000 but there was a corresponding increase in health and welfare expenses. Public safety grant revenue including HB 599, Fire Programs and asset forfeiture funding was higher than the prior year.

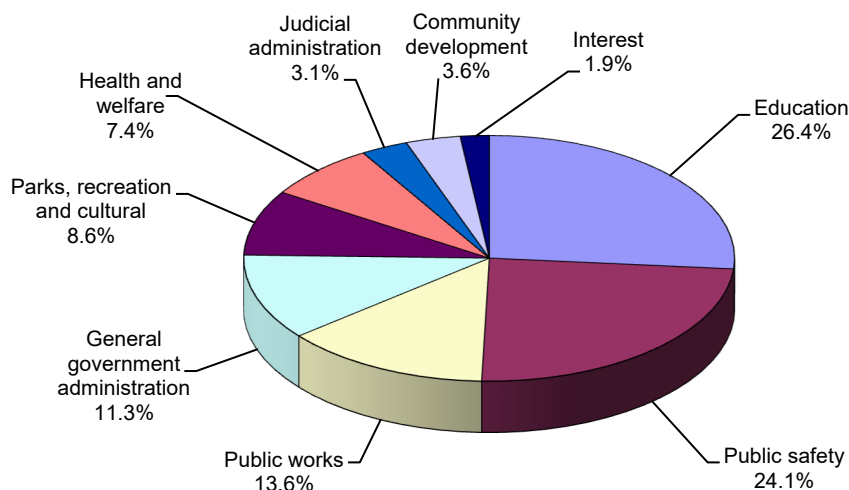
Local sales and use taxes continued trending up, increasing \$195,000 or 2.1%. Business license tax, which is based on gross receipts for the previous calendar year, increased \$317,000 or 4.6%. Meals tax increased \$335,000 or 5.2% from the prior year. Lodging tax revenue increased \$101,000 or 5.6% from the prior year.



**CITY OF SALEM, VIRGINIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2024**

**Governmental Activities – Expenses**

Expenses of the governmental activities are shown below by functional area:



In an effort to stay competitive and retain employees, the City completed a pay study in fiscal year 2023 that was implemented in fiscal year 2024. This resulted in higher salary and benefit costs in all functions except Education and Health and Welfare, which do not include salary and benefit expenses. Pension and OPEB expenses increased slightly across all functions. These increases are partially offset by a decrease in expense resulting from the allocation of internal service fund activity. The internal service fund had more income in fiscal year 2024.

Education expenses totaling \$24.1 million, or 26.4% of governmental activities, represented the largest allocation of resources. Education expenses decreased \$1.1 million or 4.4%. In fiscal year 2024, \$801,000 in bond proceeds were transferred to the School Division to cover Salem High School renovation costs compared to \$3.1 million transferred in fiscal year 2023. Funding of \$22.9 million was allocated to the School Division to cover operating costs, an increase of \$1.1 million. Meals tax is shared with the School Division and \$356,000 was transferred in fiscal year 2024, which is more than the \$258,000 transferred in the previous year.

General government expenses were 11.3% of total governmental activities expenses and increased \$2.2 million or 27%. Higher salary and benefit costs accounted for approximately \$766,000 of this increase. Depreciation expense was \$159,000 higher than the prior year. Expenses in Technology Systems were higher due to the inception of a subscription. Bank charges grew by \$130,000 due to more customers paying by credit card.

Public safety expenses, which were 24.1% of total governmental activities expenses, increased \$1.8 million or 8.9% due to higher salary and benefit costs in the labor-intensive Fire and Police departments.

Public works expenses, which were 13.6% of governmental activities expenses, increased \$1 million or 9.1%. Salary and benefit costs increased \$594,000. Highway maintenance costs were also higher than the prior year.

**Business-type Activities**

The proprietary funds provide the same type of information reported in the government-wide financial statements for business-type activities, but in more detail. Please refer to the MD&A's section on Financial Analysis of the City's Funds - Proprietary Funds for detailed analysis of the business-type activities major funds.

**CITY OF SALEM, VIRGINIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2024**

**Component Units**

Payments from the City to the School Division totaled \$24.1 million and were down \$1.1 million or 4.4% from the previous year. Operating support totaled \$22.9 million, an increase of \$1.1 million or 5%. Funds totaling \$801,000 were transferred to cover Salem High School renovation costs, which was lower than the \$3.1 million provided for renovations in the previous year. Meals tax revenue is shared with the School Division and \$356,000 was transferred in fiscal year 2024. Funding from the City to the Economic Development Authority totaled \$49,000 and decreased \$113,000 from the previous year due to lower incentive payments.

Unrestricted state aid increased \$2.8 million or 16.8% due to higher basic aid payments, partially offset by a decrease in sales tax revenue. Operating grants and contributions reflected an increase of \$1.6 million due to additional funding from the state for compensation supplement and at risk. Capital grants and contributions decreased \$1.5 million due to receipt of School Construction Grant Program funding in fiscal year 2023. The EDA earned \$397,000 in interest from the loans provided to private companies.

The School Division incurred expenses of \$62.5 million for the year ended June 30, 2024, an increase of \$7.2 million or 13% from the prior year. Salary and benefit costs and depreciation expense were higher than the prior year. In addition, the School Division paid \$3.8 million in on-line tuition costs. Fiscal year 2024 was the first time an on-line option was offered, with 689 students enrolled. Expenses of the Economic Development Authority totaled \$403,000 and increased \$205,000 due to higher interest expense on the 2023 bonds.

**FINANCIAL ANALYSIS OF THE CITY'S FUNDS**

**Governmental Funds**

As of June 30, 2024, the governmental funds had \$95.7 million in total fund balance, a decrease of \$1.3 million from prior year. Unassigned fund balances available to fund future expenditures were \$55.8 million or 58.3% of total fund balance. Unassigned fund balance, which contains all amounts not included in other classifications, is available to pay for future years' capital expenditures and provide for unforeseen circumstances. Restricted fund balance totaled \$6.4 million and can be spent only for specific purposes stipulated by grantors and donors. Assigned fund balance totaled \$32.4 million and represents \$30.5 million appropriated for future capital projects and \$1.9 million set aside to liquidate encumbrances. Committed fund balance totaled \$169,000 and represents funds appropriated for the E-summons program and stormwater management. Nonspendable fund balance totaled \$965,000 and represents inventories and prepaid assets that are non-liquid in form and cannot be spent.

**General Fund**

The General Fund is the chief operating fund of the City. As of June 30, 2024, the General Fund had \$65.2 million in total fund balance, which decreased \$10.4 million from the prior year. Unassigned fund balance available to fund future expenditures was \$55.8 million or 85.6% of total fund balance and decreased \$12 million from the previous year. As a measure of the General Fund's liquidity, it may be useful to compare both total fund balance and unassigned fund balance to total fund expenditures. Total fund balance to total fund expenditures decreased from 94.2% to 71.9%. Unassigned fund balance to total fund expenditures decreased from 84.4% to 61.5%.

Property taxes, which were 45.6% of total General Fund revenue, increased \$3.5 million or 7.7% from the prior year. Most of this increase was attributable to real estate tax. Higher assessed values resulted in \$3.1 million or 10.4% growth in current year real estate tax revenue. In fiscal year 2024, vehicle values remained fairly level with the prior year while tangible business property assessments increased, resulting in growth of \$276,000 or 2.6% in current year personal property tax revenue. Machinery and tools tax increased \$325,000 or 10.4%. Delinquent personal property tax collections decreased \$241,000 from the previous year.

**CITY OF SALEM, VIRGINIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2024**

Other local taxes, which comprised 27.4% of total General Fund revenue, increased \$1.1 million or 3.8% from the previous year. Sales tax reflected growth of \$195,000 or 2.1% from the previous year. The cost of goods and services has continued to rise resulting in increased sales tax revenue. Higher prices also resulted in higher meals taxes, which increased \$335,000 or 5.2%. Lodging taxes increased \$101,000 or 5.6%. Business license tax, which is based on gross receipts of businesses, showed growth of \$317,000 or 4.6%.

Revenue from use of money and property increased \$3.1 million due to higher cash balances and higher interest rates.

Intergovernmental revenue increased \$1.2 million or 8.1%. Highway maintenance funding from the state was \$455,000 higher than the prior year. Children's Services Act revenue from the state increased \$426,000 but there was a corresponding increase in program costs in health and welfare expenditures. Program costs can fluctuate significantly from year to year based on the number of children requiring services and the type of services needed. Reimbursement from Virginia Compensation Board for constitutional offices increased \$183,000.

A pay study was completed in fiscal year 2023 and implemented July 1, 2023, resulting in higher salary and benefit expenditures in all functions.

General government expenditures increased \$3.3 million or 39.3%. Salary and benefit costs in this function increased \$766,000. Technology Systems costs were \$466,000 higher due to capital outlay related to the inception of subscriptions, partially offset by a decrease in computer purchases. Treasurer's office expenditures increased from the previous year. More customers are paying by credit card, resulting in higher bank charges. Expenditures totaling \$2.1 million were included in the risk management function in fiscal year 2023 that are now reported in the general government function.

Public works expenditures, which were 12.6% of total General Fund expenditures, increased \$2.1 million or 22.8%. Salary and benefit costs increased \$594,000. Highway maintenance spending increased \$944,000. Costs for paving, storm drain repairs, traffic signal work and snow removal were higher than the prior year. A new rear load garbage truck was purchased in fiscal year 2024 at a cost of \$304,000.

Public safety expenditures, which were 25.6% of total General Fund expenditures, increased \$4 million or 20.7% largely due to higher salary and benefit costs in the labor-intensive Police and Fire departments. Salary and benefit costs increased \$2.4 million from the prior year. Capital purchases were higher in fiscal year 2024 due to the purchase of police vehicles, roofing material for the Police building and the purchase of new software for the 911 Center. The cost to house prisoners at the Western Virginia Regional Jail increased as did the City's share of debt service for the jail.

Education expenditures comprised 25.6% of total General Fund expenditures and increased \$1.2 million or 5.4%. Local operating support of \$22.9 million was provided in fiscal year 2024, an increase of \$1.1 million. Meals tax revenue is shared with the School Division and \$356,000 was transferred in fiscal year 2024. Only \$258,000 in meals tax was transferred in the previous year.

Transfers in were significantly lower than the prior year. The City was allocated \$31.2 million in ARPA funding. City Council determined that these funds should be used to provide general government services. Transfers from the Special Revenue fund totaled \$5.3 million and were transferred to cover the amount of ARPA funds expended on general government services in fiscal year 2024. In the previous fiscal year, Transfers from the Special Revenue fund totaled \$25.8 million. Using ARPA funds for general government services freed up local funding for various capital projects. In fiscal year 2024, \$3.4 million was transferred to the Water and Sewage Fund and \$1.9 was transferred to Capital Projects Fund for various projects.

**CITY OF SALEM, VIRGINIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2024**

In fiscal year 2024, the City adopted a Capital Planning and Reserve Policy to define guidelines and goals for capital planning and asset replacement. Based on the policy, \$17 million was transferred to the Capital Projects Fund.

**Special Revenue Fund**

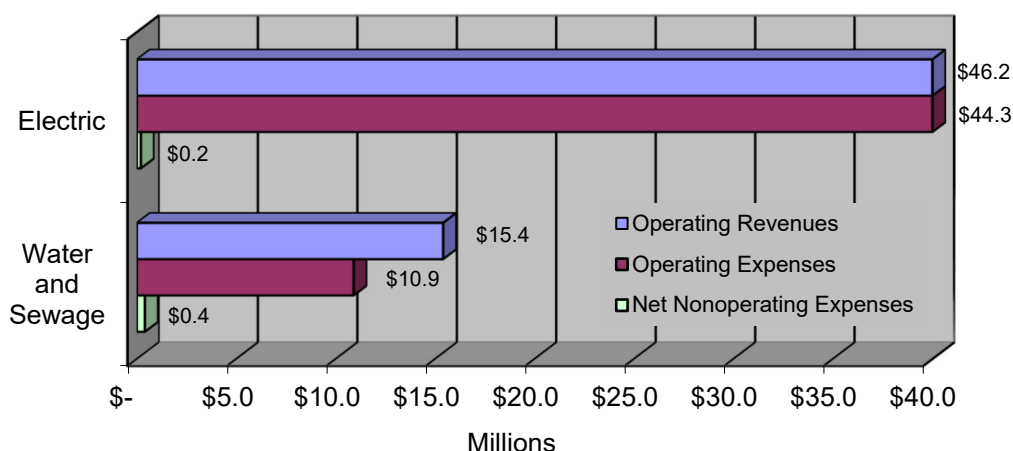
During fiscal year 2024, \$5.3 million in ARPA funding was recognized compared to \$25.8 million in the previous year. Transfers to the General Fund totaled \$5.3 million to cover the amount of ARPA funds expended for general government services. The City received an ARPA grant for \$215,000 for the Police Department to purchase vehicles and equipment. Two grants were received through Virginia Tourism Corporation to support post-covid tourism recovery.

**Capital Projects Fund**

During fiscal year 2024, Capital Projects Fund expenditures were \$21.1 million, which was \$2.3 million higher than the previous year. Renovation of the Moyer Sports Complex continued, with \$14.5 million expended in fiscal year 2024. Only \$11.5 million was expended on this project in the previous fiscal year. Bond proceeds and interest totaling \$15.5 million were allocated to this project along with \$12.2 million in cash funding. In fiscal year 2024, bond proceeds of \$801,000 were transferred to the School Division for the Salem High School renovation project. In fiscal year 2023, \$3.1 million in bond proceeds were transferred for the project. Downtown improvements continued with \$1.5 million expended in fiscal year 2024 compared to \$2 million in the prior fiscal year. Grant funding covered \$3.1 million in repair work on the Colorado Bridge project and design work totaling \$276,000 on the Apperson Drive bridge project.

**Proprietary Funds**

Revenues and expenses of the major enterprise funds are shown below:



**Electric Fund**

As of June 30, 2024, the Electric Fund had \$57.1 million in total net position, which decreased by \$1.5 million from the prior year. Net investment in capital assets was \$31.7 million or 55.5% of total net position. Unrestricted net position available to fund future expenses was \$25.4 million or 44.5% of total net position.

In fiscal year 2024, operating revenue increased \$5.9 million compared to the previous fiscal year due to higher charges for services. The power cost adjustment was increased to cover rising purchased power and transmission costs. Operating expenses were \$44.3 million and were \$3.8 million or 9.5% higher than the prior year. Purchased power costs grew \$3.8 million or 11.3%. Higher transmission costs, which are based on peak demand, contributed to the increase as did higher fuel costs.

**CITY OF SALEM, VIRGINIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2024**

**Water and Sewage Fund**

As of June 30, 2024, the Water and Sewage Fund had \$75.3 million in total net position, an increase of \$7.3 million from prior year. Net investment in capital assets was \$40.2 million or 53.3% of total net position. Unrestricted net position available to fund future expenses was \$35.2 million or 46.7% of total net position.

For fiscal year 2024, operating revenue was \$15.4 million, which was \$857,000 higher than the previous year. Charges for services were up \$865,000 or 6.2% due to higher consumption and a rate increase that was effective January 1, 2024. Operating expenses were \$10.9 million, an increase of \$568,000 or 5.5% from the prior year. Salary and fringe benefit costs grew \$416,000 from the prior year. Materials and supplies costs increased \$104,000. Current inflationary conditions resulted in higher prices for chemicals and other maintenance supplies. Depreciation expense was \$157,000 higher due to additional assets being capitalized. Water tank renovation and metering infrastructure, which were capitalized at the end of the prior fiscal year, and HVAC replacement at the water plant capitalized in fiscal year 2024 contributed to the increase in depreciation expense. These increases are partially offset by a decrease in professional services costs.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The City's budget is prepared in accordance with the *Code of Virginia*. The chart below is a condensed version of the budgetary comparison of the General Fund original budget, amended budget and actual amounts.

**Budgetary Highlights for 2024  
(In Millions)**

|                            | Original<br>Budget | Budget<br>As Amended | Actual           |
|----------------------------|--------------------|----------------------|------------------|
| Revenues                   | \$ 99.5            | \$ 100.0             | \$ 108.2         |
| Expenditures               | (94.5)             | (98.0)               | (90.7)           |
| Inception of subscriptions | -                  | -                    | 0.7              |
| Transfers in               | 8.7                | 8.7                  | 8.6              |
| Transfers out              | (14.5)             | (37.6)               | (37.2)           |
| Use of fund balance        | <u>\$ (0.8)</u>    | <u>\$ (26.9)</u>     | <u>\$ (10.4)</u> |

During the year, the City amended the original budget primarily for the following purposes:

- To re-appropriate monies for encumbrances established prior to July 1, 2023.
- To re-appropriate grants, donations and other revenues authorized in fiscal year 2023 or earlier, but not expended or encumbered as of June 30, 2023.
- To appropriate grants, donations and other revenues accepted or adjusted in fiscal year 2024 when official notice of approval was received.

The Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual - General Fund is shown on page 40. Property taxes exceeded budget by \$1.9 million or 4% largely due to personal property tax revenue. Because the City assesses and bills personal property in late spring, no current assessment data is available at the time revenue estimates are developed for the subsequent fiscal year. The Finance Department works with other City departments to determine reasonable revenue estimates based on the information that is available. Current year personal property tax exceeded budget by \$1.4 million and machinery and tools tax exceeded budget by \$310,000. Current year real estate tax revenue achieved 100% of the budgeted amount.

**CITY OF SALEM, VIRGINIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2024**

Other local taxes revenue exceeded budget by \$2 million or 7.3%. Business license tax, which is based on gross receipts, exceeded budget by \$885,000. The 2024 budget included an anticipated increase of 5.9% for business license tax. The 2024 budget for sales, meals and lodging taxes revenue exceeded budget by 4%, 5% and 3%, respectively.

Rising interest rates resulted in revenue from use of money and property exceeding the budget by \$3 million. Interest revenue was budgeted very conservatively because of economic uncertainties.

Intergovernmental revenue exceeded the amount budgeted by \$903,000. Highway maintenance funding received from the State exceeded budget by \$800,000. An estimated amount based on the City's prior year funding was included in the City's adopted budget because the State budget was finalized after the City's budget was adopted.

Several functions ended the year with expenditures less than budget. Public safety expenditures were under budget by \$2.2 million. Amounts totaling \$781,000 were encumbered but not spent as of June 30, 2024. Salary and fringe benefit costs were under budget by \$700,000 or 3.9% due to vacant positions.

Public works expenditures were under budget by \$1.9 million or 14.2%. Amounts totaling \$606,000 were encumbered but not spent as of June 30, 2024. Highway maintenance spending was \$405,000 under budget as some planned projects weren't completed in fiscal year 2024. Unspent highway maintenance funds are re-appropriated and spent in subsequent years. Waste disposal charges were under budget by \$172,000. Salary and fringe benefit costs were \$169,000 or 3.1% below budget.

Parks, recreation and cultural expenditures were \$1.4 million or 15.9% under budget. Amounts totaling \$494,000 were encumbered but not spent as of June 30, 2024. Funding of \$375,000 was budgeted but not spent for various capital items in this function.

## **CAPITAL ASSETS**

The City's total Primary Government capital assets, net of accumulated depreciation and amortization, increased 8.7% from \$214.1 million to \$232.7 million. This investment includes land, construction in progress, development in progress, machinery and equipment, buildings and improvements, public domain infrastructure, distribution and transmission, utility plant, sewage treatment contract, intangible right-to-use lease assets and subscription-based information technology arrangements.

The table on the next page presents a summary of capital asset balances at the end of the year. The changes in each category of capital assets, along with other important information regarding capital assets, are presented in Note 7 of the financial statements.



**CITY OF SALEM, VIRGINIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2024**

**Capital Assets, Net of Depreciation and Amortization  
(In Millions)**

|                                                           | Governmental<br>Activities |                 | Business-type<br>Activities |                 | Total Primary<br>Government |                 | Component<br>Unit |                |
|-----------------------------------------------------------|----------------------------|-----------------|-----------------------------|-----------------|-----------------------------|-----------------|-------------------|----------------|
|                                                           | 2024                       | 2023            | 2024                        | 2023            | 2024                        | 2023            | 2024              | 2023           |
| Land                                                      | \$ 7.4                     | \$ 7.2          | \$ 1.6                      | \$ 1.6          | \$ 9.0                      | \$ 8.8          | \$ 1.1            | \$ 1.1         |
| Construction in progress                                  | 35.0                       | 17.5            | 5.9                         | 4.4             | 40.9                        | 21.9            | 0.3               | 36.4           |
| Development in progress                                   | 0.7                        | 0.1             | -                           | -               | 0.7                         | 0.1             | -                 | -              |
| Machinery and equipment                                   | 11.2                       | 10.6            | 2.1                         | 2.3             | 13.3                        | 12.9            | 3.0               | 2.5            |
| Buildings and improvements                                | 18.7                       | 19.3            | 13.2                        | 13.3            | 31.9                        | 32.6            | 68.5              | 33.7           |
| Public domain infrastructure                              | 57.6                       | 56.7            | -                           | -               | 57.6                        | 56.7            | -                 | -              |
| Distribution and transmission                             | -                          | -               | 28.4                        | 29.1            | 28.4                        | 29.1            | -                 | -              |
| Utility plant                                             | -                          | -               | 34.0                        | 34.7            | 34.0                        | 34.7            | -                 | -              |
| Sewage treatment contract                                 | -                          | -               | 16.3                        | 17.1            | 16.3                        | 17.1            | -                 | -              |
| Right-to-use leased assets                                | -                          | 0.1             | -                           | -               | -                           | 0.1             | 0.1               | 0.1            |
| Subscription-based information<br>technology arrangements | 0.6                        | 0.1             | -                           | -               | 0.6                         | 0.1             | 0.1               | 0.1            |
| Total                                                     | <u>\$ 131.2</u>            | <u>\$ 111.6</u> | <u>\$ 101.5</u>             | <u>\$ 102.5</u> | <u>\$ 232.7</u>             | <u>\$ 214.1</u> | <u>\$ 73.1</u>    | <u>\$ 73.9</u> |

Major capital asset additions in the *governmental activities* included:

- Renovations to the Moyer Sports Complex continued, with \$26.9 million included in construction in progress.
- Work on Downtown projects continued with \$2.3 million capitalized for the East Main Street/Union to Broad Street and \$1.4 million included in construction in progress for additional phases.
- Repair work on the Colorado Street Bridge continued with \$3.9 million included in construction in progress.
- Design work on the Apperson Drive Bridge continued with \$1 million included in construction in progress.
- Traffic signal work totaling \$826,000 was completed in fiscal year 2024 with an additional \$191,000 included in construction in progress.
- The jury room expansion project at the Courthouse was underway with \$242,000 included in construction in progress.
- Design work continued on the Mason's Creek Greenway Phase 3 project, with \$242,000 included in construction in progress.

Major capital asset additions in the *business-type activities* included:

- In the Electric Fund, work continued for the new Valleydale development with \$871,000 included in construction in progress.
- The Franklin Street water tank replacement project began in fiscal year 2024 with \$112,000 included in construction in progress in the Water and Sewage Fund.
- The City paid \$366,000 in fiscal year 2024 for its share of the renovation of the existing anaerobic digestion facilities at the Western Virginia Water Authority Regional Wastewater Treatment Plant. Costs totaling \$2.3 million were included in construction in progress.
- HVAC replacement at the Water Treatment Plant was completed with a capitalized cost of \$788,000.

**CITY OF SALEM, VIRGINIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2024**

**LONG-TERM DEBT**

At June 30, 2024, the City's long-term liabilities, excluding financed purchase obligations, lease liabilities, subscription liabilities, compensated absences, net pension liabilities, net OPEB liabilities, bond premiums, and bond discounts, totaled \$79.6 million. This amount was comprised of \$56.5 million related to governmental activities (including \$30.4 million for debt held on behalf of the School Division) and \$23.1 million related to business-type activities. The City made \$7.8 million in principal payments and amortized \$774,000 in discounts and premiums. Detailed information regarding these changes in long-term debt is disclosed in Note 9 to the financial statements. Total debt decreased \$8.2 million during the fiscal year.

With its most recent rating in May 2020, the City received a rating of Aa2 from Moody's Investor Service, an upgrade from the previous Aa3 rating. The City received a rating of AA+ from S&P Global Ratings.

The City Charter and the *Code of Virginia* limits the City's net debt to 10% of the assessed valuation of real estate within the City limits. This limit applies to governmental fund tax supported debt and certain long-term liabilities of proprietary funds. The City considers long-term debt of its electric, water and sewage funds to be self-supporting. The City's tax-supported debt of \$60.4 million is below the legal debt limit of \$225.2 million. Table 11 of the statistical section provides additional information related to the legal debt margin.

The School Division relies upon the City to provide full faith and credit for any debt obligations incurred. Therefore, the City reports School Division long-term liabilities, other than financed purchase obligations, lease liabilities, subscription liabilities, compensated absences, net pension liabilities and net OPEB liabilities as its own. In addition to bonded debt, the City's long-term obligations include financed purchase obligations, lease liabilities, subscription liabilities, compensated absences, net pension liabilities and net OPEB liabilities. Additional information concerning the City's long-term liabilities is presented in Note 9 of the financial statements and Tables 9 and 10 of the statistical section.

Interest and other fiscal charges for fiscal year 2024 were \$1.8 million or 1.9% of total governmental activities expenses.

**FACTORS INFLUENCING FUTURE BUDGETS**

The City continues to face challenges related to future budgets. A decrease in the federal funds rate would negatively impact the City's interest revenue. The City faces the uncertainty of when and how many times the Federal Reserve will decrease the federal funds rate in the upcoming fiscal year. The City budgets interest revenue very conservatively and has utilized the increases in interest revenue for one-time expenditures, but it could be a strain on the budget if the federal funds rate is decreased significantly.

While the pay study implemented in fiscal year 2024 has helped with employee retention, the City must ensure that pay rates remain competitive in order to hire and retain qualified employees. The City will continue to evaluate pay rates of neighboring localities for departments that have experienced higher turnover.

The City has been able to invest in much needed equipment and other assets over the past year with \$29.4 million expended for capital in governmental activities. However, significant capital investment will be needed for a variety of projects in future years.

As the City approaches the end of the current contract for the purchase of electricity in fiscal year 2026, there is uncertainty related to the bidding and negotiation of a new contract. Higher fuel costs have driven costs up substantially in the previous several years.

In the Water and Sewage fund, a rate study was completed in fiscal year 2024. A rate increase of 7% for water and 3% for sewer was effective January 1, 2024, with additional increases of 7% and 3%,

**CITY OF SALEM, VIRGINIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2024**

respectively, in fiscal year 2025 to keep up with rising operating costs and to cover needed capital improvements. A slight increase in consumption is anticipated in fiscal year 2025.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the resources it receives. If you have any questions about this report or need additional information, contact the Director of Finance, City of Salem, 114 North Broad Street, Salem, Virginia 24153, (540) 375-3061, or visit the City's website at [www.salemva.gov](http://www.salemva.gov).

Additional information on the Component Unit can be obtained from the Chief Financial Officer, Salem City Schools, 510 South College Avenue, Salem, Virginia 24153, or visit the School Division's website at [www.salem.k12.va.us](http://www.salem.k12.va.us).

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# BASIC FINANCIAL STATEMENTS

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The Basic Financial Statements subsection of the City of Salem, Virginia's Annual Comprehensive Financial Report includes the government-wide Statement of Net Position and Statement of Activities. Government-wide statements incorporate governmental and business-type activities of the City and activities of the component unit to provide an overview of the financial position and change in net position for the reporting entity. Also, this section includes the fund financial statements for governmental, proprietary, and fiduciary funds and the accompanying notes to the financial statements.

**CITY OF SALEM, VIRGINIA**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2024**

|                                                         | <b>Primary Government</b>      |                                 |                       | <b>Component Units</b> |
|---------------------------------------------------------|--------------------------------|---------------------------------|-----------------------|------------------------|
|                                                         | <b>Governmental Activities</b> | <b>Business-type Activities</b> | <b>Total</b>          |                        |
| <b>ASSETS</b>                                           |                                |                                 |                       |                        |
| Cash and cash equivalents                               | \$ 95,834,815                  | \$ 54,660,546                   | \$ 150,495,361        | \$ 20,427,771          |
| Receivables, net                                        | 5,762,378                      | 10,802,447                      | 16,564,825            | 15,468,744             |
| Lease receivable                                        | 1,034,488                      | 331,217                         | 1,365,705             | 474,032                |
| Due from component unit                                 | -                              | 8,555,094                       | 8,555,094             | -                      |
| Due from other governmental units                       | 8,898,311                      | -                               | 8,898,311             | 1,645,467              |
| Net pension asset                                       | -                              | -                               | -                     | 833,000                |
| Inventories                                             | 784,576                        | 2,988,156                       | 3,772,732             | 48,616                 |
| Prepaid items                                           | 403,638                        | 198,126                         | 601,764               | 450,171                |
| <i>Restricted assets:</i>                               |                                |                                 |                       |                        |
| Cash and cash equivalents                               | 86,442                         | -                               | 86,442                | -                      |
| <i>Capital assets:</i>                                  |                                |                                 |                       |                        |
| Nondepreciable and nonamortizable                       | 43,065,263                     | 7,442,952                       | 50,508,215            | 1,470,234              |
| Depreciable and amortizable, net                        | 88,086,590                     | 94,059,487                      | 182,146,077           | 71,623,855             |
| Total assets                                            | <u>243,956,501</u>             | <u>179,038,025</u>              | <u>422,994,526</u>    | <u>112,441,890</u>     |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                   | <u>7,796,143</u>               | <u>2,306,500</u>                | <u>10,102,643</u>     | <u>10,717,843</u>      |
| <b>LIABILITIES</b>                                      |                                |                                 |                       |                        |
| Accounts payable and accrued liabilities                | 7,213,370                      | 6,915,955                       | 14,129,325            | 660,029                |
| Accrued payroll and related liabilities                 | 1,453,537                      | 404,191                         | 1,857,728             | 6,594,574              |
| Accrued interest                                        | 376,830                        | 126,876                         | 503,706               | 77,302                 |
| Self-insurance claims liability                         | 375,631                        | -                               | 375,631               | 399,336                |
| Due to primary government                               | -                              | -                               | -                     | 8,530,094              |
| Due to component unit                                   | 25,000                         | -                               | 25,000                | -                      |
| Unearned revenues                                       | 165,986                        | 301,247                         | 467,233               | 919,739                |
| Customer security deposits                              | -                              | 1,075,661                       | 1,075,661             | -                      |
| <i>Long-term liabilities due in less than one year:</i> |                                |                                 |                       |                        |
| Bonds payable                                           | 4,052,979                      | 4,502,301                       | 8,555,280             | 472,000                |
| Lease liability                                         | 21,362                         | 6,796                           | 28,158                | 32,901                 |
| Subscription liability                                  | 209,315                        | -                               | 209,315               | -                      |
| Compensated absences                                    | 1,824,332                      | 644,731                         | 2,469,063             | 529,087                |
| <i>Long-term liabilities due in more than one year:</i> |                                |                                 |                       |                        |
| Bonds payable                                           | 56,349,429                     | 20,735,093                      | 77,084,522            | 6,342,618              |
| Lease liability                                         | 22,919                         | 6,311                           | 29,230                | 51,030                 |
| Subscription liability                                  | 204,618                        | -                               | 204,618               | -                      |
| Compensated absences                                    | 822,073                        | 56,564                          | 878,637               | 269,912                |
| Net pension liability                                   | 30,544,147                     | 8,170,971                       | 38,715,118            | 28,549,821             |
| Net OPEB liability                                      | 12,779,139                     | 3,884,960                       | 16,664,099            | 5,353,194              |
| Total liabilities                                       | <u>116,440,667</u>             | <u>46,831,657</u>               | <u>163,272,324</u>    | <u>58,781,637</u>      |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                    | <u>4,411,121</u>               | <u>1,250,921</u>                | <u>5,662,042</u>      | <u>4,479,188</u>       |
| <b>NET POSITION</b>                                     |                                |                                 |                       |                        |
| Net investment in capital assets                        | 100,364,933                    | 75,144,888                      | 175,509,821           | 73,010,158             |
| Restricted for:                                         |                                |                                 |                       |                        |
| Grant programs and donations                            | 763,511                        | -                               | 763,511               | -                      |
| Highway maintenance                                     | 5,056,741                      | -                               | 5,056,741             | -                      |
| Opioid abatement                                        | 1,771,761                      | -                               | 1,771,761             | -                      |
| Net pension asset                                       | -                              | -                               | -                     | 833,000                |
| Unrestricted (deficit)                                  | 22,943,910                     | 58,117,059                      | 81,060,969            | (13,944,250)           |
| Total net position                                      | <u>\$ 130,900,856</u>          | <u>\$ 133,261,947</u>           | <u>\$ 264,162,803</u> | <u>\$ 59,898,908</u>   |

The Notes to Financial Statements are an integral part of this statement.



**CITY OF SALEM, VIRGINIA  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2024**

| Functions/Programs                       | Program Revenues      |                      |                          |                                  | Net (Expense) Revenue and Changes in Net Position |                          |                        |
|------------------------------------------|-----------------------|----------------------|--------------------------|----------------------------------|---------------------------------------------------|--------------------------|------------------------|
|                                          | Expenses              | Charges for Services | Operating                |                                  | Primary Government                                |                          | Component Units        |
|                                          |                       |                      | Grants and Contributions | Capital Grants and Contributions | Governmental Activities                           | Business-type Activities |                        |
| <b>Primary Government</b>                |                       |                      |                          |                                  |                                                   |                          |                        |
| <i>Governmental activities:</i>          |                       |                      |                          |                                  |                                                   |                          |                        |
| General government                       | \$ 10,307,404         | \$ 270,711           | \$ 419,392               | \$ -                             | \$ (9,617,301)                                    | \$ (9,617,301)           |                        |
| Judicial administration                  | 2,813,795             | 227,763              | 1,497,952                | -                                | (1,088,080)                                       | (1,088,080)              |                        |
| Public safety                            | 22,011,293            | 2,448,408            | 1,358,875                | -                                | (18,204,010)                                      | (18,204,010)             |                        |
| Public works                             | 12,381,212            | 1,924,909            | 5,598,690                | 3,114,707                        | (1,742,906)                                       | (1,742,906)              |                        |
| Health and welfare                       | 6,720,651             | -                    | 2,946,822                | -                                | (3,773,829)                                       | (3,773,829)              |                        |
| Education                                | 24,053,049            | -                    | -                        | -                                | (24,053,049)                                      | (24,053,049)             |                        |
| Parks, recreation and cultural           | 7,827,132             | 755,093              | 256,248                  | 309,244                          | (6,506,547)                                       | (6,506,547)              |                        |
| Community development                    | 3,235,907             | 37,244               | 45,615                   | 1,183,421                        | (1,969,627)                                       | (1,969,627)              |                        |
| Interest and other fiscal charges        | 1,764,519             | -                    | -                        | -                                | (1,764,519)                                       | (1,764,519)              |                        |
| Total governmental activities            | 91,114,962            | 5,664,128            | 12,123,594               | 4,607,372                        | (68,719,868)                                      | (68,719,868)             |                        |
| <i>Business-type activities:</i>         |                       |                      |                          |                                  |                                                   |                          |                        |
| Electric                                 | 44,470,881            | 46,176,847           | -                        | -                                |                                                   | \$ 1,705,966             | 1,705,966              |
| Water and sewage                         | 11,310,175            | 15,425,936           | -                        | -                                |                                                   | 4,115,761                | 4,115,761              |
| Civic Center                             | 5,846,055             | 3,676,431            | -                        | -                                |                                                   | (2,169,624)              | (2,169,624)            |
| Catering and concessions                 | 918,668               | 1,072,705            | -                        | -                                |                                                   | 154,037                  | 154,037                |
| Total business-type activities           | 62,545,779            | 66,351,919           | -                        | -                                |                                                   | 3,806,140                | 3,806,140              |
| <b>Total primary government</b>          | <b>\$ 153,660,741</b> | <b>\$ 72,016,047</b> | <b>\$ 12,123,594</b>     | <b>\$ 4,607,372</b>              | <b>(68,719,868)</b>                               | <b>3,806,140</b>         | <b>(64,913,728)</b>    |
| <b>Component Units</b>                   | <b>\$ 62,899,445</b>  | <b>\$ 1,941,609</b>  | <b>\$ 18,441,574</b>     | <b>\$ 796,132</b>                |                                                   |                          | <b>\$ (41,720,130)</b> |
| <b>General revenues:</b>                 |                       |                      |                          |                                  |                                                   |                          |                        |
| Property taxes                           |                       |                      |                          |                                  | 48,976,596                                        | -                        | 48,976,596             |
| Local sales and use taxes                |                       |                      |                          |                                  | 9,688,961                                         | -                        | 9,688,961              |
| Business license taxes                   |                       |                      |                          |                                  | 7,165,291                                         | -                        | 7,165,291              |
| Meals taxes                              |                       |                      |                          |                                  | 6,769,573                                         | -                        | 6,769,573              |
| Utility taxes                            |                       |                      |                          |                                  | 1,232,597                                         | -                        | 1,232,597              |
| Lodging taxes                            |                       |                      |                          |                                  | 1,913,896                                         | -                        | 1,913,896              |
| Other taxes                              |                       |                      |                          |                                  | 2,826,777                                         | -                        | 2,826,777              |
| Intergovernmental revenue not restricted |                       |                      |                          |                                  | 9,237,446                                         | -                        | 9,237,446              |
| Unrestricted investment earnings         |                       |                      |                          |                                  | 8,323,505                                         | 83,941                   | 8,407,446              |
| Gain on disposal of capital assets       |                       |                      |                          |                                  | 137,213                                           | 26,034                   | 163,247                |
| Payments from City of Salem              |                       |                      |                          |                                  | -                                                 | -                        | -                      |
| Unrestricted state aid                   |                       |                      |                          |                                  | -                                                 | -                        | -                      |
| Other                                    |                       |                      |                          |                                  | 907,058                                           | 173,350                  | 1,080,408              |
| Transfers                                |                       |                      |                          |                                  | (2,679,405)                                       | 2,679,405                | -                      |
| Total general revenues and transfers     |                       |                      |                          |                                  | 94,499,508                                        | 2,962,730                | 97,462,238             |
| Change in net position                   |                       |                      |                          |                                  | 25,779,640                                        | 6,768,870                | 32,548,510             |
| <b>Net position, beginning</b>           |                       |                      |                          |                                  | 105,121,216                                       | 126,493,077              | 231,614,293            |
| <b>Net position, ending</b>              |                       |                      |                          |                                  | <b>\$ 130,900,856</b>                             | <b>\$ 133,261,947</b>    | <b>\$ 264,162,803</b>  |
|                                          |                       |                      |                          |                                  |                                                   |                          | <b>\$ 59,898,908</b>   |

The Notes to Financial Statements are an integral part of this statement.

**CITY OF SALEM, VIRGINIA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2024**

|                                                                        | General              | Special<br>Revenue | Debt<br>Service | Capital<br>Projects  | Total<br>Governmental<br>Funds |
|------------------------------------------------------------------------|----------------------|--------------------|-----------------|----------------------|--------------------------------|
| <b>ASSETS</b>                                                          |                      |                    |                 |                      |                                |
| Cash and cash equivalents                                              | \$ 59,716,829        | \$ -               | \$ -            | \$ 32,180,467        | \$ 91,897,296                  |
| Cash and cash equivalents, restricted                                  | 86,442               | -                  | -               | -                    | 86,442                         |
| Receivables, net                                                       | 5,713,009            | -                  | -               | -                    | 5,713,009                      |
| Lease receivable                                                       | 1,034,488            | -                  | -               | -                    | 1,034,488                      |
| Due from other funds                                                   | 35,000               | -                  | -               | -                    | 35,000                         |
| Due from other governmental units                                      | 5,744,191            | 35,000             | -               | 3,119,120            | 8,898,311                      |
| Inventories                                                            | 784,576              | -                  | -               | -                    | 784,576                        |
| Prepaid items                                                          | 180,796              | -                  | -               | -                    | 180,796                        |
| Total assets                                                           | <u>\$ 73,295,331</u> | <u>\$ 35,000</u>   | <u>\$ -</u>     | <u>\$ 35,299,587</u> | <u>\$ 108,629,918</u>          |
| <b>LIABILITIES</b>                                                     |                      |                    |                 |                      |                                |
| Accounts payable and accrued liabilities                               | \$ 2,403,004         | \$ -               | \$ -            | \$ 4,783,147         | \$ 7,186,151                   |
| Accrued payroll and related liabilities                                | 1,446,317            | -                  | -               | -                    | 1,446,317                      |
| Due to other funds                                                     | -                    | 35,000             | -               | -                    | 35,000                         |
| Due to component unit                                                  | 25,000               | -                  | -               | -                    | 25,000                         |
| Unearned revenues                                                      | 114,293              | -                  | -               | -                    | 114,293                        |
| Total liabilities                                                      | <u>3,988,614</u>     | <u>35,000</u>      | <u>-</u>        | <u>4,783,147</u>     | <u>8,806,761</u>               |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                   | <u>4,077,085</u>     | <u>-</u>           | <u>-</u>        | <u>-</u>             | <u>4,077,085</u>               |
| <b>FUND BALANCES</b>                                                   |                      |                    |                 |                      |                                |
| Nonspendable                                                           | 965,372              | -                  | -               | -                    | 965,372                        |
| Restricted                                                             | 6,382,834            | -                  | -               | -                    | 6,382,834                      |
| Committed                                                              | 169,432              | -                  | -               | -                    | 169,432                        |
| Assigned                                                               | 1,906,015            | -                  | -               | 30,516,440           | 32,422,455                     |
| Unassigned                                                             | 55,805,979           | -                  | -               | -                    | 55,805,979                     |
| Total fund balances                                                    | <u>65,229,632</u>    | <u>-</u>           | <u>-</u>        | <u>30,516,440</u>    | <u>95,746,072</u>              |
| Total liabilities, deferred inflows of<br>resources, and fund balances | <u>\$ 73,295,331</u> | <u>\$ 35,000</u>   | <u>\$ -</u>     | <u>\$ 35,299,587</u> | <u>\$ 108,629,918</u>          |

The Notes to Financial Statements are an integral part of this statement.

**CITY OF SALEM, VIRGINIA**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2024**

|                                                                                                                                                                                                                                                                           |                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| Total fund balance of governmental funds                                                                                                                                                                                                                                  | \$ 95,746,072                |
| Capital assets used in governmental activities are not considered current financial resources and, therefore, are not reported in the governmental funds.                                                                                                                 | 131,151,853                  |
| Some long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.                                                                                                                                    |                              |
| Deferred inflows of resources for unavailable revenues                                                                                                                                                                                                                    | 2,934,457                    |
| For debt refundings resulting in defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt should be reported as a deferred outflow of resources or a deferred inflow of resources.                                  |                              |
| Deferred amounts on refunding                                                                                                                                                                                                                                             | 172,713                      |
| Long-term liabilities related to governmental fund activities are not due and payable in the current period and, therefore, are not reported in the governmental funds.                                                                                                   |                              |
| Bonds payable                                                                                                                                                                                                                                                             | (56,504,023)                 |
| Bond premiums                                                                                                                                                                                                                                                             | (3,898,385)                  |
| Lease liability                                                                                                                                                                                                                                                           | (44,281)                     |
| Subscription liability                                                                                                                                                                                                                                                    | (413,933)                    |
| Accrued interest                                                                                                                                                                                                                                                          | (376,830)                    |
| Compensated absences                                                                                                                                                                                                                                                      | (2,644,306)                  |
| Financial statement elements related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds.                                                                                                                             |                              |
| Deferred outflows of resources related to pension                                                                                                                                                                                                                         | 5,277,365                    |
| Deferred inflows of resources related to pension                                                                                                                                                                                                                          | (2,433,017)                  |
| Net pension liability                                                                                                                                                                                                                                                     | (30,288,342)                 |
| Financial statement elements related to OPEB are applicable to future periods and, therefore, are not reported in the governmental funds.                                                                                                                                 |                              |
| Deferred outflows of resources related to OPEB                                                                                                                                                                                                                            | 2,315,003                    |
| Deferred inflows of resources related to OPEB                                                                                                                                                                                                                             | (819,997)                    |
| Net OPEB liability                                                                                                                                                                                                                                                        | (12,750,234)                 |
| The internal service fund is used by management to charge the costs of health and dental insurance to individual funds. The assets, liabilities and net position of the internal service fund are included with governmental activities in the Statement of Net Position. | 3,476,741                    |
| Net position of governmental activities                                                                                                                                                                                                                                   | <u><u>\$ 130,900,856</u></u> |

The Notes to Financial Statements are an integral part of this statement.

**CITY OF SALEM, VIRGINIA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2024**

|                                                              | General              | Special<br>Revenue | Debt<br>Service    | Capital<br>Projects  | Total<br>Governmental<br>Funds |
|--------------------------------------------------------------|----------------------|--------------------|--------------------|----------------------|--------------------------------|
| <b>REVENUES</b>                                              |                      |                    |                    |                      |                                |
| Property taxes                                               | \$ 49,310,183        | \$ -               | \$ -               | \$ -                 | \$ 49,310,183                  |
| Other local taxes                                            | 29,597,095           | -                  | -                  | -                    | 29,597,095                     |
| Permits, fees and licenses                                   | 356,407              | -                  | -                  | -                    | 356,407                        |
| Fines and forfeitures                                        | 128,427              | -                  | -                  | -                    | 128,427                        |
| Revenue from use of money and property                       | 8,402,123            | -                  | -                  | 129,936              | 8,532,059                      |
| Charges for services                                         | 3,819,647            | -                  | -                  | -                    | 3,819,647                      |
| Other                                                        | 823,234              | -                  | -                  | -                    | 823,234                        |
| Intergovernmental                                            | 15,722,202           | 5,593,050          | 192,013            | 4,529,588            | 26,036,853                     |
| Total revenues                                               | <u>108,159,318</u>   | <u>5,593,050</u>   | <u>192,013</u>     | <u>4,659,524</u>     | <u>118,603,905</u>             |
| <b>EXPENDITURES</b>                                          |                      |                    |                    |                      |                                |
| <i>Current:</i>                                              |                      |                    |                    |                      |                                |
| General government                                           | 11,778,545           | -                  | -                  | -                    | 11,778,545                     |
| Judicial administration                                      | 3,063,652            | -                  | -                  | -                    | 3,063,652                      |
| Public safety                                                | 23,258,802           | 215,000            | -                  | -                    | 23,473,802                     |
| Public works                                                 | 11,474,380           | -                  | -                  | -                    | 11,474,380                     |
| Health and welfare                                           | 6,720,651            | -                  | -                  | -                    | 6,720,651                      |
| Education                                                    | 23,251,918           | -                  | -                  | 801,131              | 24,053,049                     |
| Parks, recreation and cultural                               | 7,557,174            | -                  | -                  | -                    | 7,557,174                      |
| Community development                                        | 3,263,484            | 58,905             | -                  | -                    | 3,322,389                      |
| Capital projects                                             | -                    | -                  | -                  | 20,186,760           | 20,186,760                     |
| <i>Debt service:</i>                                         |                      |                    |                    |                      |                                |
| Principal retirement                                         | 377,043              | -                  | 3,892,804          | -                    | 4,269,847                      |
| Interest                                                     | 3,566                | -                  | 1,931,138          | 149,307              | 2,084,011                      |
| Total expenditures                                           | <u>90,749,215</u>    | <u>273,905</u>     | <u>5,823,942</u>   | <u>21,137,198</u>    | <u>117,984,260</u>             |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>17,410,103</u>    | <u>5,319,145</u>   | <u>(5,631,929)</u> | <u>(16,477,674)</u>  | <u>619,645</u>                 |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                      |                    |                    |                      |                                |
| Proceeds from sale of capital assets                         | 140,408              | -                  | -                  | -                    | 140,408                        |
| Inception of leases                                          | 8,200                | -                  | -                  | -                    | 8,200                          |
| Inception of subscriptions                                   | 677,759              | -                  | -                  | -                    | 677,759                        |
| Insurance recoveries                                         | 40,433               | -                  | -                  | -                    | 40,433                         |
| Transfers in                                                 | 8,624,824            | -                  | 5,631,929          | 25,573,504           | 39,830,257                     |
| Transfers out                                                | (37,270,517)         | (5,319,145)        | -                  | -                    | (42,589,662)                   |
| Total other financing sources (uses), net                    | <u>(27,778,893)</u>  | <u>(5,319,145)</u> | <u>5,631,929</u>   | <u>25,573,504</u>    | <u>(1,892,605)</u>             |
| Net change in fund balances                                  | <u>(10,368,790)</u>  | <u>-</u>           | <u>-</u>           | <u>9,095,830</u>     | <u>(1,272,960)</u>             |
| <b>Fund balances, beginning</b>                              | <u>75,598,422</u>    | <u>-</u>           | <u>-</u>           | <u>21,420,610</u>    | <u>97,019,032</u>              |
| <b>Fund balances, ending</b>                                 | <u>\$ 65,229,632</u> | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ 30,516,440</u> | <u>\$ 95,746,072</u>           |

The Notes to Financial Statements are an integral part of this statement.

**CITY OF SALEM, VIRGINIA**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS' STATEMENT OF REVENUES,**  
**EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2024**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| Net changes in fund balances of governmental funds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | \$ (1,272,960)              |
| Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense and amortization expense to allocate the costs of those assets over the lives of the assets.                                                                                                                                                                                                                                                                                                                               |                             |
| Capital outlay                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 25,618,081                  |
| Depreciation and amortization expense                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | (6,074,926)                 |
| The net effect of various transactions involving capital assets does not provide or use current financial resources and is not reported as revenues or expenditures in the governmental funds.                                                                                                                                                                                                                                                                                                                                                 | 46,607                      |
| Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in governmental funds.                                                                                                                                                                                                                                                                                                                                                                                                    | 545,907                     |
| Issuance of debt and other obligations provides current financial resources to governmental funds but increases long-term liabilities in the Statement of Net Position. Repayment of bond, lease, and subscription principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the Statement of Net Position. Governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, but these amounts are deferred and amortized in the Statement of Activities. |                             |
| Inception of leases                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | (8,200)                     |
| Inception of subscriptions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | (677,759)                   |
| Principal payments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 4,269,847                   |
| Amortization of current year bond premiums                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 338,449                     |
| Amortization of current year deferred amounts on refunding                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | (45,159)                    |
| Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.                                                                                                                                                                                                                                                                                                                                                            |                             |
| Change in accrued interest payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 26,202                      |
| Change in compensated absences                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (104,968)                   |
| Governmental funds report employer pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.                                                                                                                                                                                                                                                                                                                           |                             |
| Employer pension contributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 4,711,943                   |
| Pension expense                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | (3,176,275)                 |
| Governmental funds report employer OPEB contributions as expenditures. However, in the Statement of Activities, the cost of OPEB benefits earned is reported as OPEB expense.                                                                                                                                                                                                                                                                                                                                                                  |                             |
| Employer OPEB contributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1,720,452                   |
| OPEB expense                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | (1,181,588)                 |
| The internal service fund is used by management to charge the costs of health and dental insurance to individual funds. The change in net position of the internal service fund is reported with governmental activities.                                                                                                                                                                                                                                                                                                                      |                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 1,043,987                   |
| Change in net position of governmental activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <u><u>\$ 25,779,640</u></u> |

The Notes to Financial Statements are an integral part of this statement.

**CITY OF SALEM, VIRGINIA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**YEAR ENDED JUNE 30, 2024**

|                                           | Budgeted Amounts    |                        | Actual Amounts         | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|-------------------------------------------|---------------------|------------------------|------------------------|---------------------------------------------------------|
|                                           | Original            | Final                  |                        |                                                         |
| <b>REVENUES</b>                           |                     |                        |                        |                                                         |
| Property taxes                            | \$ 47,435,126       | \$ 47,435,126          | \$ 49,310,183          | \$ 1,875,057                                            |
| Other local taxes                         | 27,410,800          | 27,583,992             | 29,597,095             | 2,013,103                                               |
| Permits, fees and licenses                | 356,740             | 356,740                | 356,407                | (333)                                                   |
| Fines and forfeitures                     | 119,000             | 119,000                | 128,427                | 9,427                                                   |
| Revenue from use of<br>money and property | 5,332,180           | 5,396,519              | 8,402,123              | 3,005,604                                               |
| Charges for services                      | 3,715,626           | 3,723,126              | 3,819,647              | 96,521                                                  |
| Other                                     | 539,500             | 542,000                | 823,234                | 281,234                                                 |
| Intergovernmental                         | 14,561,985          | 14,818,904             | 15,722,202             | 903,298                                                 |
| Total revenues                            | <u>99,470,957</u>   | <u>99,975,407</u>      | <u>108,159,318</u>     | <u>8,183,911</u>                                        |
| <b>EXPENDITURES</b>                       |                     |                        |                        |                                                         |
| <i>Current:</i>                           |                     |                        |                        |                                                         |
| General government                        | 15,285,892          | 12,235,261             | 11,778,545             | 456,716                                                 |
| Judicial administration                   | 2,884,242           | 3,155,561              | 3,063,652              | 91,909                                                  |
| Public safety                             | 22,261,368          | 25,501,781             | 23,258,802             | 2,242,979                                               |
| Public works                              | 11,920,948          | 13,365,930             | 11,474,380             | 1,891,550                                               |
| Health and welfare                        | 6,492,410           | 6,784,606              | 6,720,651              | 63,955                                                  |
| Education                                 | 21,980,496          | 23,251,919             | 23,251,918             | 1                                                       |
| Parks, recreation and cultural            | 8,138,642           | 8,987,457              | 7,557,174              | 1,430,283                                               |
| Community development                     | 3,286,762           | 3,837,247              | 3,263,484              | 573,763                                                 |
| Contingency                               | 2,226,373           | 510,112                | -                      | 510,112                                                 |
| <i>Debt service:</i>                      |                     |                        |                        |                                                         |
| Principal retirement                      | -                   | 377,045                | 377,043                | 2                                                       |
| Interest                                  | -                   | 3,567                  | 3,566                  | 1                                                       |
| Total expenditures                        | <u>94,477,133</u>   | <u>98,010,486</u>      | <u>90,749,215</u>      | <u>7,261,271</u>                                        |
| Excess of revenues over<br>expenditures   | <u>4,993,824</u>    | <u>1,964,921</u>       | <u>17,410,103</u>      | <u>15,445,182</u>                                       |
| <b>OTHER FINANCING SOURCES (USES)</b>     |                     |                        |                        |                                                         |
| Proceeds from sale of capital assets      | -                   | -                      | 140,408                | 140,408                                                 |
| Inception of leases                       | -                   | -                      | 8,200                  | 8,200                                                   |
| Inception of subscriptions                | -                   | -                      | 677,759                | 677,759                                                 |
| Insurance recoveries                      | -                   | 40,436                 | 40,433                 | (3)                                                     |
| Transfers in                              | 8,702,095           | 8,702,095              | 8,624,824              | (77,271)                                                |
| Transfers out                             | (14,503,031)        | (37,640,472)           | (37,270,517)           | 369,955                                                 |
| Total other financing uses, net           | <u>(5,800,936)</u>  | <u>(28,897,941)</u>    | <u>(27,778,893)</u>    | <u>1,119,048</u>                                        |
| Net change in fund balances               | <u>\$ (807,112)</u> | <u>\$ (26,933,020)</u> | <u>\$ (10,368,790)</u> | <u>\$ 16,564,230</u>                                    |

The Notes to Financial Statements are an integral part of this statement.



**CITY OF SALEM, VIRGINIA  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2024**

|                                          | Enterprise Funds |                  |                            |                | Internal Service Fund |
|------------------------------------------|------------------|------------------|----------------------------|----------------|-----------------------|
|                                          | Electric         | Water and Sewage | Nonmajor Proprietary Funds | Total          |                       |
| <b>ASSETS</b>                            |                  |                  |                            |                |                       |
| <i>Current assets:</i>                   |                  |                  |                            |                |                       |
| Cash and cash equivalents                | \$ 16,205,611    | \$ 38,301,145    | \$ 153,790                 | \$ 54,660,546  | \$ 3,937,519          |
| Receivables, net                         | 8,240,342        | 2,378,311        | 159,542                    | 10,778,195     | 49,369                |
| Lease receivable                         | -                | 117,686          | -                          | 117,686        | -                     |
| Due from other funds                     | -                | 175,000          | -                          | 175,000        | -                     |
| Due from component unit                  | 178,746          | -                | -                          | 178,746        | -                     |
| Inventories                              | 2,528,310        | 421,106          | 38,740                     | 2,988,156      | -                     |
| Prepaid items                            | 59,750           | 45,688           | 92,688                     | 198,126        | 222,842               |
| Total current assets                     | 27,212,759       | 41,438,936       | 444,760                    | 69,096,455     | 4,209,730             |
| <i>Noncurrent assets:</i>                |                  |                  |                            |                |                       |
| Receivables, net                         | 24,252           | -                | -                          | 24,252         | -                     |
| Due from component unit                  | 8,376,348        | -                | -                          | 8,376,348      | -                     |
| Lease receivable                         | -                | 213,531          | -                          | 213,531        | -                     |
| <i>Capital assets:</i>                   |                  |                  |                            |                |                       |
| Nondepreciable and nonamortizable        | 2,430,818        | 4,735,712        | 276,422                    | 7,442,952      | -                     |
| Depreciable and amortizable, net         | 39,212,005       | 51,857,343       | 2,990,139                  | 94,059,487     | -                     |
| Total capital assets                     | 41,642,823       | 56,593,055       | 3,266,561                  | 101,502,439    | -                     |
| Total noncurrent assets                  | 50,043,423       | 56,806,586       | 3,266,561                  | 110,116,570    | -                     |
| Total assets                             | 77,256,182       | 98,245,522       | 3,711,321                  | 179,213,025    | 4,209,730             |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>    | 993,186          | 940,407          | 372,907                    | 2,306,500      | 31,062                |
| <b>LIABILITIES</b>                       |                  |                  |                            |                |                       |
| <i>Current liabilities:</i>              |                  |                  |                            |                |                       |
| Accounts payable and accrued liabilities | 5,722,659        | 1,094,998        | 98,298                     | 6,915,955      | 27,219                |
| Accrued payroll and related liabilities  | 145,067          | 163,788          | 95,336                     | 404,191        | 7,220                 |
| Accrued interest                         | 61,179           | 65,697           | -                          | 126,876        | -                     |
| Self-insurance claims liability          | -                | -                | -                          | -              | 375,631               |
| Due to other funds                       | -                | -                | 175,000                    | 175,000        | -                     |
| Unearned revenues                        | 13,705           | -                | 287,542                    | 301,247        | 51,693                |
| Customer security deposits               | 1,075,661        | -                | -                          | 1,075,661      | -                     |
| Bonds payable                            | 1,396,968        | 3,105,333        | -                          | 4,502,301      | -                     |
| Lease liability                          | -                | 3,839            | 2,957                      | 6,796          | -                     |
| Compensated absences                     | 277,627          | 257,626          | 109,478                    | 644,731        | 2,099                 |
| Total current liabilities                | 8,692,866        | 4,691,281        | 768,611                    | 14,152,758     | 463,862               |
| <i>Noncurrent liabilities:</i>           |                  |                  |                            |                |                       |
| Bonds payable                            | 7,904,458        | 12,830,635       | -                          | 20,735,093     | -                     |
| Lease liability                          | -                | 190              | 6,121                      | 6,311          | -                     |
| Compensated absences                     | -                | 16,645           | 39,919                     | 56,564         | -                     |
| Net pension liability                    | 3,097,035        | 3,399,429        | 1,674,507                  | 8,170,971      | 255,805               |
| Net OPEB liability                       | 1,112,595        | 2,134,159        | 638,206                    | 3,884,960      | 28,905                |
| Total noncurrent liabilities             | 12,114,088       | 18,381,058       | 2,358,753                  | 32,853,899     | 284,710               |
| Total liabilities                        | 20,806,954       | 23,072,339       | 3,127,364                  | 47,006,657     | 748,572               |
| <b>DEFERRED INFLOWS OF RESOURCES</b>     | 300,060          | 788,114          | 162,747                    | 1,250,921      | 15,479                |
| <b>NET POSITION</b>                      |                  |                  |                            |                |                       |
| Net investment in capital assets         | 31,720,343       | 40,167,062       | 3,257,483                  | 75,144,888     | -                     |
| Unrestricted (deficit)                   | 25,422,011       | 35,158,414       | (2,463,366)                | 58,117,059     | 3,476,741             |
| Total net position                       | \$ 57,142,354    | \$ 75,325,476    | \$ 794,117                 | \$ 133,261,947 | \$ 3,476,741          |

The Notes to Financial Statements are an integral part of this statement.

**CITY OF SALEM, VIRGINIA**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**YEAR ENDED JUNE 30, 2024**

|                                                  | Enterprise Funds |                     |                                  |                | Internal<br>Service<br>Fund |
|--------------------------------------------------|------------------|---------------------|----------------------------------|----------------|-----------------------------|
|                                                  | Electric         | Water and<br>Sewage | Nonmajor<br>Proprietary<br>Funds | Total          |                             |
| <b>OPERATING REVENUES</b>                        |                  |                     |                                  |                |                             |
| Charges for services                             | \$ 45,620,936    | \$ 14,859,393       | \$ 4,680,776                     | \$ 65,161,105  | \$ 6,607,845                |
| Connections and transfers                        | 29,525           | 183,558             | -                                | 213,083        | -                           |
| Penalties                                        | 165,478          | 159,680             | -                                | 325,158        | -                           |
| Pole rentals                                     | 263,282          | -                   | -                                | 263,282        | -                           |
| Commissions                                      | -                | -                   | 26,044                           | 26,044         | -                           |
| Other                                            | 97,626           | 223,305             | 42,316                           | 363,247        | 247,031                     |
| Total operating revenues                         | 46,176,847       | 15,425,936          | 4,749,136                        | 66,351,919     | 6,854,876                   |
| <b>OPERATING EXPENSES</b>                        |                  |                     |                                  |                |                             |
| Salaries                                         | -                | 2,511,611           | 1,670,387                        | 4,181,998      | 136,618                     |
| Fringe benefits                                  | -                | 980,030             | 505,310                          | 1,485,340      | 33,998                      |
| Show expenses                                    | -                | -                   | 3,070,872                        | 3,070,872      | -                           |
| Maintenance                                      | -                | 1,020,455           | 208,677                          | 1,229,132      | 7,769                       |
| Billing and collection                           | 667,291          | 625,689             | -                                | 1,292,980      | -                           |
| Professional services                            | 51,987           | 150,144             | 60,341                           | 262,472        | 299,794                     |
| Insurance                                        | 29,178           | 80,276              | 31,228                           | 140,682        | -                           |
| Purchased water                                  | -                | 43,447              | -                                | 43,447         | -                           |
| Purchased power                                  | 37,389,319       | -                   | -                                | 37,389,319     | -                           |
| Distribution - operations                        | 1,109,445        | -                   | -                                | 1,109,445      | -                           |
| Distribution - maintenance                       | 2,352,887        | -                   | -                                | 2,352,887      | -                           |
| Administration                                   | 500,684          | 457,040             | 152,634                          | 1,110,358      | 3,849                       |
| Travel and training                              | 12,283           | 17,535              | 7,802                            | 37,620         | 2,170                       |
| Materials and supplies                           | -                | 362,283             | 375,268                          | 737,551        | 5,148                       |
| Expendable equipment and small tools             | 205,977          | 81,402              | 75,202                           | 362,581        | 544                         |
| Utilities                                        | -                | 483,178             | 312,412                          | 795,590        | 5,821                       |
| Miscellaneous                                    | 175,704          | 3,362               | 285                              | 179,351        | 2,271                       |
| Depreciation                                     | 1,759,324        | 2,546,237           | 291,002                          | 4,596,563      | -                           |
| Amortization                                     | -                | 4,251               | 3,027                            | 7,278          | -                           |
| Treatment of sewage                              | -                | 1,500,765           | -                                | 1,500,765      | -                           |
| Claims                                           | -                | -                   | -                                | -              | 5,486,358                   |
| Total operating expenses                         | 44,254,079       | 10,867,705          | 6,764,447                        | 61,886,231     | 5,984,340                   |
| Operating income (loss)                          | 1,922,768        | 4,558,231           | (2,015,311)                      | 4,465,688      | 870,536                     |
| <b>NONOPERATING REVENUES (EXPENSES)</b>          |                  |                     |                                  |                |                             |
| Investment income                                | 71,672           | 10,570              | 1,699                            | 83,941         | 173,401                     |
| Interest expense                                 | (214,465)        | (110,800)           | (276)                            | (325,541)      | -                           |
| Gain (loss) on disposal of capital assets        | (82,337)         | (331,670)           | 26,034                           | (387,973)      | -                           |
| Miscellaneous                                    | 8,901            | 9,196               | 155,253                          | 173,350        | 50                          |
| Net nonoperating revenues (expenses)             | (216,229)        | (422,704)           | 182,710                          | (456,223)      | 173,451                     |
| Income (loss) before contributions and transfers | 1,706,539        | 4,135,527           | (1,832,601)                      | 4,009,465      | 1,043,987                   |
| <b>Transfers in</b>                              | -                | 3,356,098           | 2,708,986                        | 6,065,084      | -                           |
| <b>Transfers out</b>                             | (3,160,000)      | (145,679)           | -                                | (3,305,679)    | -                           |
| Change in net position                           | (1,453,461)      | 7,345,946           | 876,385                          | 6,768,870      | 1,043,987                   |
| <b>Net position, beginning</b>                   | 58,595,815       | 67,979,530          | (82,268)                         | 126,493,077    | 2,432,754                   |
| <b>Net position, ending</b>                      | \$ 57,142,354    | \$ 75,325,476       | \$ 794,117                       | \$ 133,261,947 | \$ 3,476,741                |

The Notes to Financial Statements are an integral part of this statement.

**CITY OF SALEM, VIRGINIA  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2024**

|                                                                                                                | Enterprise Funds     |                      |                                  |                      | Internal<br>Service<br>Fund |
|----------------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------------------|----------------------|-----------------------------|
|                                                                                                                | Electric             | Water and<br>Sewage  | Nonmajor<br>Proprietary<br>Funds | Total                |                             |
| <b>OPERATING ACTIVITIES</b>                                                                                    |                      |                      |                                  |                      |                             |
| Receipts from customers                                                                                        | \$ 43,227,181        | \$ 14,791,052        | \$ 4,482,011                     | \$ 62,500,244        | \$ 6,605,800                |
| Payments to suppliers                                                                                          | (38,382,775)         | (4,893,234)          | (4,246,661)                      | (47,522,670)         | (321,071)                   |
| Payments to employees                                                                                          | (3,223,312)          | (3,690,011)          | (2,306,592)                      | (9,219,915)          | (186,454)                   |
| Payments for claims                                                                                            | -                    | -                    | -                                | -                    | (5,632,301)                 |
| Other receipts                                                                                                 | 97,626               | 220,976              | 42,316                           | 360,918              | 247,031                     |
| Nonoperating revenue                                                                                           | 8,901                | 9,196                | 155,253                          | 173,350              | 50                          |
| Net cash provided by (used in) operating activities                                                            | 1,727,621            | 6,437,979            | (1,873,673)                      | 6,291,927            | 713,055                     |
| <b>NONCAPITAL FINANCING ACTIVITIES</b>                                                                         |                      |                      |                                  |                      |                             |
| Interfund loan                                                                                                 | -                    | 245,000              | (245,000)                        | -                    | -                           |
| Component unit loan                                                                                            | (3,957,028)          | -                    | -                                | (3,957,028)          | -                           |
| Transfers in                                                                                                   | -                    | 3,356,098            | 2,708,986                        | 6,065,084            | -                           |
| Transfers out                                                                                                  | (3,160,000)          | (145,679)            | -                                | (3,305,679)          | -                           |
| Net cash provided by (used in) noncapital financing activities                                                 | (7,117,028)          | 3,455,419            | 2,463,986                        | (1,197,623)          | -                           |
| <b>CAPITAL AND RELATED FINANCING ACTIVITIES</b>                                                                |                      |                      |                                  |                      |                             |
| Purchases of capital assets                                                                                    | (1,352,608)          | (1,488,612)          | (678,062)                        | (3,519,282)          | -                           |
| Proceeds from capital debt                                                                                     | -                    | 393,566              | -                                | 393,566              | -                           |
| Principal paid on capital debt                                                                                 | (1,127,024)          | (2,771,557)          | -                                | (3,898,581)          | -                           |
| Interest paid on capital debt                                                                                  | (409,897)            | (366,309)            | (276)                            | (776,482)            | -                           |
| Lease obligations                                                                                              | -                    | (4,260)              | (2,891)                          | (7,151)              | -                           |
| Net cash used in capital and related financing activities                                                      | (2,889,529)          | (4,237,172)          | (681,229)                        | (7,807,930)          | -                           |
| <b>INVESTING ACTIVITIES</b>                                                                                    |                      |                      |                                  |                      |                             |
| Interest received                                                                                              | 71,672               | 10,570               | 1,699                            | 83,941               | 173,401                     |
| Net cash provided by investing activities                                                                      | 71,672               | 10,570               | 1,699                            | 83,941               | 173,401                     |
| Net increase (decrease) in cash and cash equivalents                                                           | (8,207,264)          | 5,666,796            | (89,217)                         | (2,629,685)          | 886,456                     |
| <b>Cash and cash equivalents, beginning</b>                                                                    | <b>24,412,875</b>    | <b>32,634,349</b>    | <b>243,007</b>                   | <b>57,290,231</b>    | <b>3,051,063</b>            |
| <b>Cash and cash equivalents, ending</b>                                                                       | <b>\$ 16,205,611</b> | <b>\$ 38,301,145</b> | <b>\$ 153,790</b>                | <b>\$ 54,660,546</b> | <b>\$ 3,937,519</b>         |
| <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>        |                      |                      |                                  |                      |                             |
| Operating income (loss)                                                                                        | \$ 1,922,768         | \$ 4,558,231         | \$ (2,015,311)                   | \$ 4,465,688         | \$ 870,536                  |
| <i>Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities</i> |                      |                      |                                  |                      |                             |
| Depreciation and amortization                                                                                  | 1,759,324            | 2,550,488            | 294,029                          | 4,603,841            | -                           |
| Nonoperating revenue                                                                                           | 8,901                | 9,196                | 155,253                          | 173,350              | 50                          |
| Pension expense, net of employer contributions                                                                 | (147,183)            | (171,214)            | (70,070)                         | (388,467)            | (5,480)                     |
| OPEB expense, net of employer contributions                                                                    | (38,395)             | (64,095)             | (22,554)                         | (125,044)            | (1,010)                     |
| <i>Decrease (increase) in assets:</i>                                                                          |                      |                      |                                  |                      |                             |
| Receivables, net                                                                                               | (2,867,050)          | (413,908)            | (101,632)                        | (3,382,590)          | (9,323)                     |
| Inventories                                                                                                    | (276,800)            | (25,701)             | 490                              | (302,011)            | -                           |
| Prepaid items                                                                                                  | (73)                 | 3,469                | 59,138                           | 62,534               | (145,131)                   |
| <i>Increase (decrease) in liabilities:</i>                                                                     |                      |                      |                                  |                      |                             |
| Accounts payable and accrued liabilities                                                                       | 1,362,800            | (45,426)             | (11,568)                         | 1,305,806            | 6,295                       |
| Accrued payroll and related liabilities                                                                        | 24,767               | 22,192               | (30,655)                         | 16,304               | 403                         |
| Self-insurance claims liability                                                                                | -                    | -                    | -                                | -                    | (812)                       |
| Unearned revenues                                                                                              | 527                  | -                    | (123,177)                        | (122,650)            | 7,278                       |
| Customer security deposits payable                                                                             | 14,483               | -                    | -                                | 14,483               | -                           |
| Compensated absences                                                                                           | (36,448)             | 14,747               | (7,616)                          | (29,317)             | (9,751)                     |
| Net cash provided by (used in) operating activities                                                            | 1,727,621            | 6,437,979            | (1,873,673)                      | 6,291,927            | 713,055                     |
| <i>Noncash investing, capital, and financing activities</i>                                                    |                      |                      |                                  |                      |                             |
| Capital assets financed with accounts payable                                                                  | 934,928              | 548,930              | -                                | 1,483,858            | -                           |

The Notes to Financial Statements are an integral part of this statement.

**CITY OF SALEM, VIRGINIA**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2024**

|                                                         | Custodial<br>Funds  | OPEB<br>Trust Fund   |
|---------------------------------------------------------|---------------------|----------------------|
| <b>ASSETS</b>                                           |                     |                      |
| Cash and cash equivalents                               | \$ 2,510,919        | \$ -                 |
| Investments held by trustee, fair value of pooled funds | -                   | 11,613,722           |
| Receivables, net                                        | 630                 | -                    |
| Due from Commonwealth of Virginia                       | 51,180              | -                    |
| Total assets                                            | <u>2,562,729</u>    | <u>11,613,722</u>    |
| <b>LIABILITIES</b>                                      |                     |                      |
| Accounts payable and accrued liabilities                | 208,808             | -                    |
| Accrued payroll and related liabilities                 | 23,893              | -                    |
| Due to City of Salem                                    | 34,387              | -                    |
| Unearned revenues                                       | 114,534             | -                    |
| Total liabilities                                       | <u>381,622</u>      | <u>-</u>             |
| <b>NET POSITION</b>                                     |                     |                      |
| Restricted for:                                         |                     |                      |
| Individuals, organizations, and other governments       | 2,181,107           | -                    |
| OPEB                                                    | -                   | 11,613,722           |
| Total net position                                      | <u>\$ 2,181,107</u> | <u>\$ 11,613,722</u> |

The Notes to Financial Statements are an integral part of this statement.

**CITY OF SALEM, VIRGINIA**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**YEAR ENDED JUNE 30, 2024**

|                                                    | Custodial<br>Funds         | OPEB<br>Trust Fund          |
|----------------------------------------------------|----------------------------|-----------------------------|
| <b>ADDITIONS</b>                                   |                            |                             |
| Funds received for benefit of other organizations  | \$ 2,340,433               | \$ -                        |
| Employer contributions - City                      | -                          | 1,987,753                   |
| Employer contributions - Custodial entities        | -                          | 82,080                      |
| <i>Investment income</i>                           |                            |                             |
| Increase in fair value of investments              | -                          | 986,718                     |
| Total additions                                    | <u>2,340,433</u>           | <u>3,056,551</u>            |
| <b>DEDUCTIONS</b>                                  |                            |                             |
| Funds disbursed for benefit of other organizations | 2,315,760                  | -                           |
| Administrative                                     | -                          | 10,906                      |
| Retirement benefits - City                         | -                          | 1,783,163                   |
| Retirement benefits - Custodial entities           | -                          | 48,540                      |
| Total deductions                                   | <u>2,315,760</u>           | <u>1,842,609</u>            |
| Change in fiduciary net position                   | <u>24,673</u>              | <u>1,213,942</u>            |
| <b>Net position, beginning</b>                     | <u>2,156,434</u>           | <u>10,399,780</u>           |
| <b>Net position, ending</b>                        | <u><u>\$ 2,181,107</u></u> | <u><u>\$ 11,613,722</u></u> |

The Notes to Financial Statements are an integral part of this statement.

**CITY OF SALEM, VIRGINIA**  
**COMBINING STATEMENT OF NET POSITION**  
**COMPONENT UNITS**  
**JUNE 30, 2024**

|                                                         | School<br>Division   | Economic<br>Development<br>Authority | Total                |
|---------------------------------------------------------|----------------------|--------------------------------------|----------------------|
| <b>ASSETS</b>                                           |                      |                                      |                      |
| Cash and cash equivalents                               | \$ 19,732,326        | \$ 695,445                           | \$ 20,427,771        |
| Receivables                                             | 28,271               | 15,440,473                           | 15,468,744           |
| Lease receivable                                        | 474,032              | -                                    | 474,032              |
| Due from other governmental units                       | 1,645,467            | -                                    | 1,645,467            |
| Net pension asset                                       | 833,000              | -                                    | 833,000              |
| Inventories                                             | 48,616               | -                                    | 48,616               |
| Prepaid items                                           | 450,171              | -                                    | 450,171              |
| <i>Capital assets:</i>                                  |                      |                                      |                      |
| Nondepreciable and nonamortizable                       | 1,470,234            | -                                    | 1,470,234            |
| Depreciable and amortizable, net                        | 71,623,855           | -                                    | 71,623,855           |
| Total assets                                            | <u>96,305,972</u>    | <u>16,135,918</u>                    | <u>112,441,890</u>   |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                   | <u>10,717,843</u>    | <u>-</u>                             | <u>10,717,843</u>    |
| <b>LIABILITIES</b>                                      |                      |                                      |                      |
| Accounts payable and accrued liabilities                | 634,744              | 25,285                               | 660,029              |
| Accrued payroll and related liabilities                 | 6,594,574            | -                                    | 6,594,574            |
| Accrued interest                                        | -                    | 77,302                               | 77,302               |
| Self-insurance claims liability                         | 399,336              | -                                    | 399,336              |
| Due to primary government                               | -                    | 8,530,094                            | 8,530,094            |
| Unearned revenues                                       | 919,739              | -                                    | 919,739              |
| <i>Long-term liabilities due in less than one year:</i> |                      |                                      |                      |
| Bonds payable                                           | -                    | 472,000                              | 472,000              |
| Lease liability                                         | 32,901               | -                                    | 32,901               |
| Compensated absences                                    | 529,087              | -                                    | 529,087              |
| <i>Long-term liabilities due in more than one year:</i> |                      |                                      |                      |
| Bonds payable                                           | -                    | 6,342,618                            | 6,342,618            |
| Lease liability                                         | 51,030               | -                                    | 51,030               |
| Compensated absences                                    | 269,912              | -                                    | 269,912              |
| Net pension liability                                   | 28,549,821           | -                                    | 28,549,821           |
| Net OPEB liability                                      | 5,353,194            | -                                    | 5,353,194            |
| Total liabilities                                       | <u>43,334,338</u>    | <u>15,447,299</u>                    | <u>58,781,637</u>    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                    | <u>4,479,188</u>     | <u>-</u>                             | <u>4,479,188</u>     |
| <b>NET POSITION</b>                                     |                      |                                      |                      |
| Net investment in capital assets                        | 73,010,158           | -                                    | 73,010,158           |
| Restricted for:                                         |                      |                                      |                      |
| Net pension asset                                       | 833,000              | -                                    | 833,000              |
| Unrestricted (deficit)                                  | (14,632,869)         | 688,619                              | (13,944,250)         |
| Total net position                                      | <u>\$ 59,210,289</u> | <u>\$ 688,619</u>                    | <u>\$ 59,898,908</u> |

The Notes to Financial Statements are an integral part of this statement.



**CITY OF SALEM, VIRGINIA**  
**COMBINING STATEMENT OF ACTIVITIES**  
**COMPONENT UNITS**  
**YEAR ENDED JUNE 30, 2024**

| Functions/Programs               | Program Revenues     |                      |                          |                                  | Net (Expense) Revenue and Changes in Net Position |                                |                       |
|----------------------------------|----------------------|----------------------|--------------------------|----------------------------------|---------------------------------------------------|--------------------------------|-----------------------|
|                                  | Expenses             | Charges for Services | Operating                |                                  | Primary Government                                |                                | Total Component Units |
|                                  |                      |                      | Grants and Contributions | Capital Grants and Contributions | School Division                                   | Economic Development Authority |                       |
| School Division                  | \$ 62,496,353        | \$ 1,920,513         | \$ 18,441,574            | \$ 796,132                       | \$ (41,338,134)                                   | \$ -                           | \$ (41,338,134)       |
| Economic Development Authority   | 403,092              | 21,096               | -                        | -                                | -                                                 | (381,996)                      | (381,996)             |
| <b>Total component units</b>     | <b>\$ 62,899,445</b> | <b>\$ 1,941,609</b>  | <b>\$ 18,441,574</b>     | <b>\$ 796,132</b>                | <b>(41,338,134)</b>                               | <b>(381,996)</b>               | <b>(41,720,130)</b>   |
| <b>General revenues:</b>         |                      |                      |                          |                                  |                                                   |                                |                       |
| Unrestricted investment earnings |                      |                      |                          |                                  | -                                                 | 396,731                        | 396,731               |
| Payments from City of Salem      |                      |                      |                          |                                  | 24,053,049                                        | 49,004                         | 24,102,053            |
| Unrestricted state aid           |                      |                      |                          |                                  | 19,338,324                                        | -                              | 19,338,324            |
| Other                            |                      |                      |                          |                                  | 1,018,547                                         | -                              | 1,018,547             |
| Total general revenues           |                      |                      |                          |                                  | 44,409,920                                        | 445,735                        | 44,855,655            |
| Change in net position           |                      |                      |                          |                                  | 3,071,786                                         | 63,739                         | 3,135,525             |
| <b>Net position, beginning</b>   |                      |                      |                          |                                  | 56,138,503                                        | 624,880                        | 56,763,383            |
| <b>Net position, ending</b>      |                      |                      |                          |                                  | <b>\$ 59,210,289</b>                              | <b>\$ 688,619</b>              | <b>\$ 59,898,908</b>  |

The Notes to Financial Statements are an integral part of this statement.

**CITY OF SALEM, VIRGINIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**1. Summary of Significant Accounting Policies**

**The Financial Reporting Entity**

The Town of Salem was established by act of the Virginia General Assembly in 1806. The City of Salem, Virginia (City) was established by act of the Virginia General Assembly in 1968. It is a political subdivision of the Commonwealth of Virginia, operating under the council-manager form of government. The City Council is elected by the voters and is comprised of five members, who elect two of their members Mayor and Vice-Mayor for a two-year term. The City is not part of a county and has taxing powers subject to statewide restrictions and tax limits. The City is the Primary Government of the reporting entity.

The City provides a full range of services including general government administration, judicial administration, public safety, public works, health and welfare, parks and recreation, community development activities and support for education. The City also owns and operates an electric distribution system, water and sewage facilities and a civic center.

**Discretely Presented Component Units**

The City of Salem discretely presents two component units: the City of Salem School Division and the Economic Development Authority of the City of Salem.

The City of Salem School Division (School Division) is a legally separate entity, which operates four elementary schools, a middle school, a high school, and an alternative education center. School Board members are appointed by City Council. City Council also provides fiscal guidance because it levies taxes for the School Division's operations and issues debt for its capital projects. Based on these facts, the City reports the School Division as a discretely presented component unit. Separately issued financial statements may be obtained by contacting the City of Salem Schools, Chief Financial Officer, 510 South College Avenue, Salem, Virginia 24153.

During the current year, the City provided \$22,896,130 of operating support and \$1,156,919 of capital support to the School Division and made debt service payments of \$2,572,889 on behalf of the School Division.

The Economic Development Authority of the City of Salem (Economic Development Authority) is a legally separate entity, which operates under the direction of City Council. The City provides financial resources to the Economic Development Authority, which it then uses for economic development incentives for local businesses and other operating costs. Based on these facts, the City reports the Economic Development Authority as a discretely presented component unit. During the current year, the City provided \$49,004 in operating support to the Economic Development Authority. Separate financial statements are not issued for the Economic Development Authority.

**Government-wide Financial Statements**

The government-wide financial statements report information on all nonfiduciary activities of the Primary Government and its component unit. *Governmental activities*, which are normally supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the Primary Government is reported separately from the legally separate component units for which the Primary Government is financially accountable.

The **Statement of Net Position** presents both governmental and business-type activities on the accrual basis of accounting, which incorporates long-term assets and receivables, as well as long-term debt and obligations.

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**1. Summary of Significant Accounting Policies (Continued)**

**Government-wide Financial Statements (Continued)**

The **Statement of Activities** demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions, including special assessments that are clearly identifiable with a specific function. Taxes, internally dedicated resources, and other items not reported among program revenues are reported instead as *general revenues*.

**Fund Financial Statements**

These statements are organized based on funds, each of which is considered a separate accounting entity. The emphasis is on major governmental and proprietary funds. The operation of each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances/net position, revenues and expenditures/expenses, as appropriate.

Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the basic financial statements into three broad fund categories as follows:

**Governmental Funds** account for expendable financial resources, other than proprietary fund types. The City reports the following major governmental funds:

- The *General Fund* is the government's primary operating fund and accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *Special Revenue Fund* accounts for resources received from revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. The revenue source for this fund is federal Coronavirus State and Local Fiscal Recovery Funds received under the American Rescue Plan Act, which was signed into law on March 11, 2021.
- The *Debt Service Fund* accounts for the accumulation of resources and payments made for principal and interest on long-term general obligation debt not being financed by the proprietary funds.
- The *Capital Projects Fund* accounts for resources to be used for the acquisition or construction of major capital facilities not being financed by the proprietary funds.

**Proprietary Funds** account for operations that are financed and operated in a manner similar to private business enterprises.

**Enterprise Funds** account for the financing of services to the general public where all or most of the operating expenses involved are recovered in the form of charges to users of such services. The City reports the following major enterprise funds:

- The *Electric Fund* accounts for the activities of the electric distribution operations.
- The *Water and Sewage Fund* accounts for the activities of the water and sewage operations.

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**1. Summary of Significant Accounting Policies (Continued)**

**Fund Financial Statements (Continued)**

**Internal Service Funds** account for the financing of goods or services provided solely to other departments within the City government on a cost-reimbursement basis. The City reports the following internal service fund:

- The *Health Insurance Fund* accounts for funding, claims, and operating costs of the City's self-insurance program and the employee health clinic. This fund is included in governmental activities for government-wide reporting purposes.

**Fiduciary Funds** account for assets held by the City in a trustee or custodial capacity for individuals, other governmental units or other funds. The City reports the following fiduciary funds:

- The *OPEB Trust Fund* accounts for the receipt and disbursement of assets held in trust for the other postemployment benefit (OPEB) plan of the City.
- The *Custodial Funds* account for monies held in a custodial capacity on behalf of the Cardinal Criminal Justice Academy and the Court-Community Corrections Program. Since these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the City, these funds are not incorporated into the government-wide financial statements.

**Measurement Focus and Basis of Accounting**

**Government-wide** financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of related cash flows.

Generally, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's proprietary funds and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

**Governmental fund** financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they become susceptible to accrual; that is, when they become both measurable and available to finance expenditures of the current period. General fund tax revenues are considered measurable when they have been levied and available if collected within 60 days of year-end. Interest revenues are considered measurable and available if collected within 60 days of year-end. Grant revenues are considered measurable when the legal and contractual requirements have been met and available if collected within one year of the end of the current fiscal period. All other revenue items are considered measurable and available when cash is received by the City. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, long-term debt service, compensated absences, pension, and other postemployment benefit expenditures, as well as expenditures related to claims and judgments are recorded only when payment is due. General capital asset acquisitions, including entering into contracts giving the government right-to-use lease assets and subscription assets, are reported as expenditures. Proceeds of long-term debt, financing through leases, financing through subscriptions, and insurance recoveries are reported as other financing sources.

As a result of the different measurement focus and basis of accounting used in preparing the government-wide statements versus the governmental funds' financial statements, a reconciliation between the government-wide and fund financial statements is necessary. The reconciliations are presented following the governmental funds' financial statements.

**CITY OF SALEM, VIRGINIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**1. Summary of Significant Accounting Policies (Continued)**

**Measurement Focus and Basis of Accounting (Continued)**

**Proprietary fund** financial statements are reported using the *economic financial resources measurement focus* and the *accrual basis of accounting*. These statements distinguish *operating* from *nonoperating* revenues and expenses. Operating revenues and expenses generally result from providing goods and services in connection with a fund's principal ongoing operations. Operating revenues include charges to customers for sales and services. Operating expenses include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources, as they are needed.

**Fiduciary Fund** financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. In custodial funds, a liability is recognized when an event occurs that compels the City to disburse fiduciary resources.

**Budgets and Budgetary Accounting**

The City's budget is presented and adopted in accordance with accounting principles generally accepted in the United States of America (GAAP). The following procedures are used by the City in establishing the budgetary data reflected in the financial statements:

**Annual Budget Adoption** – Not less than thirty days before the last regular meeting of City Council in May, the City Manager submits to City Council a proposed operating and capital budget for the fiscal year commencing July 1. This budget includes proposed expenditures and the means of financing them. A public hearing is conducted to obtain citizen comments. Prior to June 30, the budgets are legally adopted through passage of an appropriation ordinance by City Council.

**Projects/Grants** – The Capital Projects Fund utilizes a project length budget, and the Special Revenue Fund utilizes a grant length budget. These budgets are not legally enacted on an annual basis; therefore, budgetary comparison statements are not presented.

**Amendment** – The City Manager is authorized to transfer amounts within and between departments and categories within the same fund. City Council must approve budget amendments between funds and any budget amendments increasing or decreasing appropriations. During the year, City Council approved \$26,670,794 of additional appropriations primarily for grants, capital outlay, capital reserve, unforeseen operating expenditures and the reappropriation of fund balances for encumbrances.

**Integration** – Formal budgetary integration is employed as a management control device for the General Fund. Formal budgetary integration is not employed for the Debt Service Fund because effective budgetary control is alternatively achieved through budgeted transfers from the General Fund to the Debt Service Fund for debt payments.

**Legal Compliance** – Legal budgetary control is maintained at the fund level. Department heads may use discretion to transfer from one category to another within departments under their control within the same fund as long as the total for the departments under their control does not change. The City Manager may authorize a transfer of any unencumbered balance or portion thereof from one department to another within a fund. All other transfers require approval of City Council. Actual expenditures and operating transfers out may not legally exceed budget appropriations at the fund level. All appropriations lapse on June 30 except for in the Capital Projects Fund and Special Revenue Fund, which carry unexpended balances through a project's life or the end of the grant period.

**CITY OF SALEM, VIRGINIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**1. Summary of Significant Accounting Policies (Continued)**

**Encumbrances**

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in order to reserve the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, Special Revenue Fund, and Capital Projects Fund. Encumbrances outstanding at year-end are reported as part of the restricted, committed, or assigned fund balances since they do not constitute expenditures or liabilities. These encumbrances are subject to reappropriation by City Council in the subsequent fiscal year. Significant encumbrances as of June 30, 2024, total \$2,292,150 in the General Fund and \$7,221,364 in the Capital Projects Fund.

**Deposits and Investments**

For purposes of the Statement of Cash Flows, cash and cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts of cash and investments with maturities of 90 days or less. Cash includes unrestricted and restricted, if any, cash and cash equivalents. Investments are recorded at fair value.

**Allowance for Uncollectible Accounts**

The City calculates its allowance for uncollectible accounts using historical collection data and specific account analysis.

**Property Taxes**

The City levies real estate taxes on all real estate within its boundaries, except that exempted by statute, each year as of July 1 based on 100% of estimated fair market value of the property. The City reassesses all property annually. Real estate taxes are due in equal semiannual payments on December 5 and June 5 and are considered delinquent after each due date. Real estate taxes become a lien on real property the first day of the levy year. The tax rate for 2024 was \$1.20 per \$100 of assessed value.

The City levies personal property taxes on motor vehicles and business and other tangible personal property each year as of January 1. Personal property taxes are due the following May 31 and are considered delinquent after the due date. Personal property taxes do not create a lien on property; however, a penalty of 10% of delinquent personal property tax or \$10, whichever is greater, is due for late payment. Interest on delinquent taxes is accrued monthly at a rate of 0.83%, or 10% annually. Personal property transactions during the year are taxed on a prorated basis. The tax rate for personal property for 2024 was \$3.40 per \$100 of assessed value. The tax rate for machinery and tools for 2024 was \$3.20 per \$100 of assessed value.

**Interfund Balances**

Outstanding balances between funds are reported as due to/from other funds. Any residual balances outstanding between the governmental and business-type activities are reported in the government-wide statements as internal balances. Outstanding balances between the City and its component units are reported as due to/from component unit or due to/from Primary Government. Flows of cash or goods between funds without a requirement of repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds.

**Inventory**

Governmental fund inventories consist of street and building materials and general supplies held for consumption. Inventories are valued at cost using the first-in, first-out (FIFO) method. The cost of materials and supplies is recorded as an expenditure at the time inventory is withdrawn for use.

**CITY OF SALEM, VIRGINIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**1. Summary of Significant Accounting Policies (Continued)**

**Inventory (Continued)**

Enterprise fund inventories consist primarily of spare parts held for consumption. Electric fund inventories are valued at cost using the average cost method. All other enterprise fund inventories are valued at cost using the FIFO method. The cost of spare parts is recorded as an expense at the time inventory is withdrawn for use.

**Prepaid Items**

Governmental fund prepaid items consist primarily of software maintenance and support for a subsequent period. The payments are recorded as expenditures in the fiscal year related to the service period.

Proprietary fund prepaid items consist primarily of fees for civic and community events held after year-end and software maintenance and support for a subsequent period. These costs are expensed in the subsequent fiscal year for proper matching of revenues and expenses.

**Leases**

**City as Lessee** – The City recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the applicable governmental or business-type activities column in the government-wide financial statements. Proprietary fund lease liabilities and intangible right-to-use lease assets are reported in the applicable fund financial statements. The City recognizes lease liabilities with initial values of \$5,000 or more, individually or in aggregate.

At the commencement of a lease, the City measures the lease liability initially at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is measured initially as the amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset, but if the lease contains a purchase option the City is reasonably certain to exercise, the lease asset is amortized over the useful life of the underlying asset. If the underlying asset is nondepreciable, the lease asset is not amortized.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) the lease term, and (3) lease payments. The City makes determinations as follows:

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for equipment leases and prime for building and infrastructure leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and any purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Right-to-use lease assets are reported with other capital assets, and lease liabilities are reported with long-term debt on the statement of net position.



**CITY OF SALEM, VIRGINIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**1. Summary of Significant Accounting Policies (Continued)**

**Leases (Continued)**

**City as Lessor** – The City recognizes a lease receivable and a deferred inflow of resources in the government-wide, governmental fund, and proprietary fund financial statements. At the commencement of a lease, the City measures the lease receivable initially at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is measured initially as the amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts. The City makes determinations as follows:

- The City uses its estimated incremental borrowing rate as the discount rate for equipment leases and prime for building and infrastructure leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

**Subscription-Based Information Technology Arrangements**

The City recognizes a subscription liability and a subscription-based information technology arrangement asset (subscription asset) in the applicable governmental or business-type activities column in the government-wide financial statements. Proprietary fund subscription liabilities and subscription assets are reported in the applicable fund financial statements. The City recognizes subscription liabilities with initial, individual values of \$5,000 or more and subscription terms greater than twelve months, including any options to extend.

At the commencement of a subscription term, the City measures the subscription liability initially at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription asset is measured initially as the amount of the subscription liability, plus any payments made to the subscription vendor at the commencement of the subscription term associated with the contract and any capitalizable initial implementation costs. Subsequently, the subscription asset is amortized on a straight-line basis over the shorter of the subscription term or the useful life of the underlying asset.

Key estimates and judgments related to subscriptions include how the City determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) the subscription term, and (3) subscription payments. The City makes determinations as follows:

- The City uses the interest rate charged by the subscription vendor as the discount rate. When the interest rate charged by the subscription vendor is not provided, the City uses its estimated incremental borrowing rate as the discount rate.

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**1. Summary of Significant Accounting Policies (Continued)**

**Subscription-Based Information Technology Arrangements (Continued)**

- The subscription term includes the noncancellable period of the subscription, plus periods covered by the City's or the subscription vendor's option to extend if it is reasonably certain the City or subscription vendor will extend, and periods covered by the City's or subscription vendor's option to terminate if it is reasonably certain the City or subscription vendor will not terminate. Periods for which both the City and subscription vendor have the option to terminate without permission from the other party, or for which both parties have to agree to extend, are excluded from the subscription term.

The City monitors changes in circumstances that would require a remeasurement of its subscriptions and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription asset or liability. Subscription assets are reported with other capital assets, and subscription liabilities are reported with long-term debt on the statement of net position.

**Capital Assets**

Capital assets, which include property, plant and equipment, infrastructure, right-to-use lease assets, and subscription-based information technology arrangement assets, are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Proprietary fund capital assets are reported in the applicable fund financial statements. Capital assets are defined by the City as assets with initial individual costs in excess of \$0 for land, \$5,000 for machinery and equipment, \$10,000 for buildings, plant and infrastructure, or aggregate costs of at least \$100,000 when acquired, and estimated useful lives of at least of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value on the date of donation. The leases section of this note provides additional information about right-to-use lease assets. The subscription-based information technology arrangements section of this note provides additional information about subscription assets. The City includes the costs of other intangible assets with definite lives in the appropriate asset classes.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are completed. Depreciable capital assets are depreciated using the straight-line method over the following estimated useful lives:

|                                       |             |
|---------------------------------------|-------------|
| Machinery, furniture and equipment    | 5-25 years  |
| Buildings and improvements            | 10-50 years |
| Distribution and transmission systems | 35 years    |
| Utility plant                         | 35 years    |
| Sewage treatment contract             | 40 years    |
| Public domain infrastructure          | 25-50 years |

Right-to-use lease assets and subscription assets are amortized as described in the leases and subscription-based information technology arrangements sections of this note. Other amortizable capital assets are amortized using the straight-line method over the estimated useful lives of the underlying assets. Depreciation expense and amortization expense are identified with functions, whenever possible, and included as direct expenses. Upon the sale or retirement of a capital asset, the cost and related accumulated depreciation or accumulated amortization, if applicable, are eliminated from the respective accounts, and any resulting gain or loss is included in the results of operations.

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**1. Summary of Significant Accounting Policies (Continued)**

**Capital Assets (Continued)**

According to the *Code of Virginia*, when a local government incurs a financial obligation payable over more than one fiscal year to fund an acquisition, construction or improvement of public school property, the local government acquires title to the school property as a tenant in common with the local school board for the term of the financial obligation. For financial reporting purposes, the local government may report the school property and related financial obligation. In these cases, at the time the financial obligation is paid in full, the net value of the school property is transferred to the local school board and reflected as program revenue and expense in the government-wide financial statements for the local school board and the local government, respectively. In the City's case, the City reports this debt in its Statement of Net Position, while the School Division reports the capital asset on its Statement of Net Position.

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statements that present net position report a separate section for deferred outflows of resources. These items represent a consumption of net assets that applies to future periods and will not be recognized as an outflow of resources (expense) until then.

In addition to liabilities, the statements that present net position report a separate section for deferred inflows of resources. These items represent an acquisition of net assets that applies to future periods and will not be recognized as an inflow of resources (revenue) until that time.

**Surety Bond Payable**

Deposits may be received in lieu of bond insurance or letters of credit for a performance bond. The amount is included in restricted cash and accounts payable and accrued liabilities since the funds will be returned upon successful completion of the performance bond.

**Unearned Revenues**

Unearned revenues arise when assets are recognized before revenue recognition criteria can be satisfied. Grants and entitlements received before the eligibility requirements are met are recorded as unearned revenue. Unearned revenues consist primarily of retiree health insurance premiums billed in advance, event deposits, and rentals.

**Long-Term Obligations**

In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary funds' Statement of Net Position. Bonds payable are reported net of the applicable bond premiums and discounts. Gains or losses on bond refundings are reported as deferred outflows or inflows, respectively. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Deferred amounts on refunding are deferred and amortized as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the period incurred. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**CITY OF SALEM, VIRGINIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**1. Summary of Significant Accounting Policies (Continued)**

**Compensated Absences**

The City and the School Division have policies to allow the accumulation and vesting of limited amounts of paid leave and extended illness leave until termination or retirement. Amounts of such absences are accrued when incurred in the government-wide, proprietary and fiduciary fund financial statements. Expenditures and liabilities for these amounts are reported in governmental funds when the amounts are due for payment.

**Pensions**

The Virginia Retirement System (VRS) Retirement Plan is a multi-employer, agent plan. The VRS Teacher Retirement Plan is a multiple-employer, cost-sharing plan. For purposes of measuring the net pension liabilities, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the plans and the additions to/deductions from the plans' fiduciary net positions have been determined on the same basis as they were reported by VRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Other Postemployment Benefits – Retiree Health Plan**

In connection with the City's funding of other postemployment benefits (OPEB) obligations, the City participates in the Virginia Pooled OPEB Trust (OPEB Trust Fund). The City's policy is to fully fund actuarially determined OPEB costs, which include both normal costs and amortization of unfunded accrued liability. The OPEB Trust Fund assets and investments are recorded at fair value. The OPEB Trust Fund's Board of Trustees establishes investment objectives and risk tolerance and asset allocation policies based on the investment policy, market and economic conditions and generally prevailing prudent investment practices.

**Other Postemployment Benefits – Group Life Insurance and Health Insurance Credit**

The VRS Group Life Insurance Program and VRS Teacher Employee Health Insurance Credit Program are multiple-employer, cost-sharing plans. The VRS Political Subdivision Health Insurance Credit Program is a multiple-employer, agent defined benefit plan. The VRS Group Life Insurance Program was established pursuant to §51.1-500 et seq. of the *Code of Virginia*, as amended, which provides the authority under which benefit terms are established or may be amended. The VRS Political Subdivision Health Insurance Credit Program and VRS Teacher Employee Health Insurance Credit Program were established pursuant to §51.1-1400 et seq. of the *Code of Virginia*, as amended, which provides the authority under which benefit terms are established or may be amended.

The VRS Group Life Insurance Program is a defined benefit plan that provides a basic group life insurance benefit for employees of participating employers. The VRS Political Subdivision Health Insurance Credit Program and VRS Teacher Employee Health Insurance Program are defined benefit plans that provide credits toward the cost of health insurance coverage for retired political subdivision employees of participating employers and retired teachers. For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources, and OPEB expense related to each plan, information about the fiduciary net position and the additions to/deductions from fiduciary net position for each plan have been determined on the same basis as they were reported by VRS. In addition, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**1. Summary of Significant Accounting Policies (Continued)**

**Net Position**

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net position is divided into three components:

- **Net investment in capital assets** – consists of the historical cost of capital assets, less accumulated depreciation and accumulated amortization, less any debt that remains outstanding which was used to finance those assets, less other capital-related liabilities.
- **Restricted** – consists of assets where there are limitations imposed on their use through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, laws or regulations of other governments.
- **Unrestricted** – all other net position is reported in this category.

Net investment in capital assets for governmental activities excludes \$33,059,024 of School Division debt and \$818,030 of Civic Center debt reported by the City because the related assets are reported by the School Division and Civic Center, respectively. Noncapital debt of \$857,232, \$3,741, and \$134,799 is also excluded from the net investment in capital assets for governmental activities, the Electric Fund, and the Water and Sewage Fund, respectively.

The Catering and Concessions Fund, a Non-Major Proprietary Fund, has a deficit of \$568,020 in total net position as of June 30, 2024, because sales revenues have not covered operating expenses in that fund in prior years.

**Fund Balances**

Fund balance is divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

- **Nonspendable** – Amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.
- **Restricted** – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- **Committed** – Amounts constrained to specific purposes by the City, using its highest level of decision making authority; to be reported as committed, amounts cannot be used for any other purposes unless the same highest level of action is taken to remove or change the constraint.
- **Assigned** – Amounts the City intends to use for a specified purpose; intent can be expressed by the governing body (City Council) or by an official or body to which the governing body designates the authority.
- **Unassigned** – Amounts that are available for any purpose; positive amounts are reported only in the General Fund.

City Council establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance. This is typically done through amendment of the budget. Assigned fund balance is established by City Council as amounts intended for a specific purpose (such as the purchase of capital assets, construction, debt service, or for other purposes). City Council has also delegated to the City Manager and Director of Finance the authority to assign fund balance; however, before the assigned funds can be spent, such amounts, excluding appropriations related to encumbrances that are carried forward to the subsequent fiscal year, must be appropriated by City Council.

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**1. Summary of Significant Accounting Policies (Continued)**

**Restricted Amounts**

The City applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**Minimum Fund Balance**

The City's fund balance policy establishes a minimum acceptable level of unassigned fund balance in the General Fund equal to ten percent of the sum of the General Fund, Debt Service Fund, and School Division operating expenditures net of the General Fund transfer to the School Division. For the purposes of this calculation, the operating expenditures are the budget as originally adopted for the current fiscal year.

Other governmental funds of the City do not have specified fund balance targets. Recommended levels of committed and/or assigned fund balance will be determined on a case by case basis, based on the needs of each fund and as recommended by officials and approved by the City Council.

**Reclassifications**

Certain amounts in the prior-year comparison information have been reclassified for comparative purposes to conform with the presentation in the current-year financial statements.

**Estimates**

Management uses estimates and assumptions in preparing its financial statements. Those estimates and assumptions affect the reported amounts of assets and deferred outflows of resources, liabilities and deferred inflows of resources, the disclosure of contingent liabilities, and reported revenues, expenditures and expenses. Actual results could differ from those estimates.

**2. Deposits and Investments**

The City maintains a concentration bank account used by all nonfiduciary funds, including the School Division. Each fund's portion of this account is presented in the basic financial statements as cash and cash equivalents.

**Deposits**

Deposits with banks are covered by the Federal Deposit Insurance Corporation (FDIC) and collateralized in accordance with the Virginia Security for Public Deposits Act (the "Act") Section 2.2-4400 et. seq. of the *Code of Virginia*. Under the Act, banks and savings institutions holding public deposits in excess of the amount insured by the FDIC must pledge collateral to the Commonwealth of Virginia Treasury Board. Financial institutions may choose between two collateralization methodologies and depending upon that choice, will pledge collateral that ranges in the amounts from 50% to 130% of excess deposits. Accordingly, all deposits are considered fully collateralized.

Statutes authorize local governments and other public bodies to invest in obligations of the United States or agencies thereof, obligations of the Commonwealth of Virginia or political subdivisions thereof, obligations of the International Bank for Reconstruction and Development, the Asian Development Bank, the African Development Bank, prime quality commercial paper and certain corporate notes, bankers' acceptances, repurchase agreements, the State Non-Arbitrage Program (SNAP), and the Local Government Investment Pool (LGIP).

**CITY OF SALEM, VIRGINIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**2. Deposits and Investments (Continued)**

**Investments**

Pursuant to Sec. 2.1-234.7 of the *Code of Virginia*, the Treasury Board of the Commonwealth sponsors the LGIP and has delegated certain functions to the State Treasurer. The LGIP reports to the Treasury Board at their regularly scheduled monthly meetings and the carrying value of the position in LGIP is the same as the value of the pool shares (i.e., the LGIP maintains a stable net asset value of \$1 per share) in accordance with GASB Statement No. 79.

All deposits and investments are reflected in the statements as follows:

|                                       | <b>Primary<br/>Government</b> | <b>Component<br/>Units</b> | <b>Total</b>          |
|---------------------------------------|-------------------------------|----------------------------|-----------------------|
| Cash and cash equivalents             | \$ 150,495,361                | \$ 20,427,771              | \$ 170,923,132        |
| Cash and cash equivalents, restricted | 86,442                        | -                          | 86,442                |
|                                       | <u>\$ 150,581,803</u>         | <u>\$ 20,427,771</u>       | <u>\$ 171,009,574</u> |

As of June 30, 2024, the City's deposits and investments consisted of the following:

| <u>Investment Type</u>                  | <u>Fair Value</u>         | <u>S&amp;P Credit<br/>Rating</u> |
|-----------------------------------------|---------------------------|----------------------------------|
| <b>Primary Government</b>               |                           |                                  |
| Demand & time deposits                  | \$ 48,678,514             | unrated                          |
| Cash on hand                            | 8,260                     | unrated                          |
| Local Government Investment Pool (LGIP) | 101,895,029               | AAAm                             |
| Total primary government                | <u>150,581,803</u>        |                                  |
| <b>Component Units</b>                  |                           |                                  |
| Demand & time deposits                  | 13,827,636                | unrated                          |
| Cash on hand                            | 515                       | unrated                          |
| Local Government Investment Pool (LGIP) | 6,599,620                 | AAAm                             |
| Total component units                   | <u>20,427,771</u>         |                                  |
| <br>Grand Total                         | <br><u>\$ 171,009,574</u> |                                  |

The City's investments are subject to credit risk, concentration of credit risk, interest rate risk, and custodial risk as described below.

**Credit Risk**

Credit risk is the risk that an issuer or counterparty to an investment will not fulfill its obligations. The City's investment policy states that the City shall invest only in securities allowed under the *Code of Virginia*, Virginia Security of Public Deposits Act, Section 2.2-4400 through 2.2-4411 and the *Code of Virginia*, Investment of Public Funds Act, Section 2.2-4500 through 2.2-4518.

**Concentration of Credit Risk**

Concentration of credit risk is the risk of loss attributable to the magnitude of a government's investment in a single issuer. The City endeavors to diversify its investment portfolio to avoid incurring unreasonable risks regarding an individual financial institution or issuing entity. Target asset allocation strategies are developed by the Director of Finance to provide guidance as to appropriate levels of diversification. The City's investment policy states that, with the exception of U.S. Treasury securities and authorized pools/funds, no more than 50% of the City's total investment may be the obligation of a single financial institution.



**CITY OF SALEM, VIRGINIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**2. Deposits and Investments (Continued)**

**Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City endeavors to diversify its investment portfolio to avoid incurring unreasonable risks regarding maturity. To the extent possible, the City attempts to match its investments with anticipated cash flow requirements. The City's investment policy states that unless matched to a specific cash flow, the City will not directly invest in securities maturing more than one year from the date of purchase.

**Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investments or collateral securities that are in the possession of an outside party. The City's investment policy requires that all securities purchased for the City be secured through third-party custody and safekeeping procedures. Ownership shall be protected through third-party custodial safekeeping. The securities must be in the City's name or in the custodian's nominee name and identifiable on the custodian's books as belonging to the City. Further, the custodian must be a third party, not a counterparty (buyer, issuer, or seller) to the transaction. This requirement does not apply to excess checking account funds invested overnight in a bank "sweep" agreement or similar vehicle authorized under the City's investment policy.

**3. Receivables**

**Receivables, Net**

Receivables other than lease receivables are aggregated into a single receivables line net of allowances for uncollectible accounts. Details of receivables other than lease receivables are as follows:

|                                 | <b>Governmental<br/>Activities</b> | <b>Business-type Activities</b> |                             |                                 | <b>Component<br/>Units</b> |
|---------------------------------|------------------------------------|---------------------------------|-----------------------------|---------------------------------|----------------------------|
|                                 |                                    | <b>Electric</b>                 | <b>Water and<br/>Sewage</b> | <b>Nonmajor<br/>Proprietary</b> |                            |
| Tax receivables                 | \$ 2,560,051                       | \$ -                            | \$ -                        | \$ -                            | \$ -                       |
| Opioid abatement receivables    | 1,287,936                          | -                               | -                           | -                               | -                          |
| Account receivables             | 49,369                             | 8,379,360                       | 2,411,771                   | 166,505                         | -                          |
| Other receivables               | 2,428,588                          | -                               | -                           | -                               | 15,468,744                 |
| Gross receivables               | 6,325,944                          | 8,379,360                       | 2,411,771                   | 166,505                         | 15,468,744                 |
| Allowance for<br>uncollectibles | (563,566)                          | (114,766)                       | (33,460)                    | (6,963)                         | -                          |
| Receivables, net                | <u>\$ 5,762,378</u>                | <u>\$ 8,264,594</u>             | <u>\$ 2,378,311</u>         | <u>\$ 159,542</u>               | <u>\$ 15,468,744</u>       |

**Lease Receivable**

The City, as a lessor, has entered into lease agreements involving a City-owned baseball facility, City-owned office space, and space on certain City-owned water tanks and property. The total amount of inflows of resources, including lease revenue, interest revenue, and other lease-related inflows, recognized during the fiscal year was \$327,693. This total includes \$5,149 of variable payments and other payments not previously included in the measurement of the lease receivable.

**CITY OF SALEM, VIRGINIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**3. Receivables (Continued)**

**Lease Receivable (Continued)**

Future payments included in the measurement of the lease receivable are as follows:

| Fiscal Year | Governmental Activities |                 | Business-type Activities |                  |
|-------------|-------------------------|-----------------|--------------------------|------------------|
|             | Principal               | Interest        | Principal                | Interest         |
| 2025        | \$ 155,453              | \$ 3,735        | \$ 117,686               | \$ 9,127         |
| 2026        | 156,350                 | 2,839           | 84,803                   | 5,749            |
| 2027        | 157,278                 | 1,911           | 66,483                   | 3,195            |
| 2028        | 158,238                 | 951             | 47,729                   | 1,380            |
| 2029        | 141,989                 | 105             | 14,516                   | 94               |
| 2030-2034   | 265,180                 | -               | -                        | -                |
|             | <u>\$ 1,034,488</u>     | <u>\$ 9,541</u> | <u>\$ 331,217</u>        | <u>\$ 19,545</u> |

The School Division, as a lessor, has entered into a lease agreement involving School Division-owned broadband channels. The total amount of inflows of resources, including lease revenue, interest revenue, and other lease-related inflows, recognized during the fiscal year was \$40,124. There were no variable payments or other payments related to the leases not previously included in the measurement of the lease receivable. Future payments included in the measurement of the lease receivable are as follows:

| Component Unit -<br>School Division |                   |                   |
|-------------------------------------|-------------------|-------------------|
| Fiscal Year                         | Principal         | Interest          |
| 2025                                | \$ 11,262         | \$ 15,697         |
| 2026                                | 12,466            | 15,302            |
| 2027                                | 13,736            | 14,866            |
| 2028                                | 15,073            | 14,386            |
| 2029                                | 16,487            | 13,860            |
| 2030-2034                           | 106,313           | 59,625            |
| 2035-2039                           | 154,298           | 38,053            |
| 2040-2044                           | 144,397           | 9,032             |
|                                     | <u>\$ 474,032</u> | <u>\$ 180,821</u> |

**4. Interfund Balances and Transfers**

The composition of the interfund balances is as follows:

|               |                  | Due from (fund)  |                      |                   |
|---------------|------------------|------------------|----------------------|-------------------|
|               |                  | Special Revenue  | Nonmajor Proprietary | Total             |
| Due to (fund) | General          | \$ 35,000        | \$ -                 | \$ 35,000         |
|               | Water and Sewage | -                | 175,000              | 175,000           |
|               | Total            | <u>\$ 35,000</u> | <u>\$ 175,000</u>    | <u>\$ 210,000</u> |

The amount due to the General Fund from the Special Revenue Fund is a short-term loan until the Special Revenue Fund receives a grant reimbursement. The amount due to the Water and Sewage Fund from the Nonmajor Proprietary Funds is a short-term loan to fund operations in the Catering and Concessions Fund.

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**4. Interfund Balances and Transfers (Continued)**

The composition of the interfund transfers is as follows:

|                      | Transfer out (fund)  |                     |                     |                   |                      |
|----------------------|----------------------|---------------------|---------------------|-------------------|----------------------|
|                      | General              | Special Revenue     | Electric            | Water and Sewage  | Total                |
| Transfer in (fund)   |                      |                     |                     |                   |                      |
| General              | \$ -                 | \$ 5,319,145        | \$ 3,160,000        | \$ 145,679        | \$ 8,624,824         |
| Debt Service         | 5,631,929            | -                   | -                   | -                 | 5,631,929            |
| Capital Projects     | 25,573,504           | -                   | -                   | -                 | 25,573,504           |
| Water and Sewage     | 3,356,098            | -                   | -                   | -                 | 3,356,098            |
| Nonmajor Proprietary | 2,708,986            | -                   | -                   | -                 | 2,708,986            |
| Total                | <u>\$ 37,270,517</u> | <u>\$ 5,319,145</u> | <u>\$ 3,160,000</u> | <u>\$ 145,679</u> | <u>\$ 45,895,341</u> |

Transfers to the General Fund from the Special Revenue Fund are for expenditures covered by the American Rescue Plan Act. Other transfers to the General Fund are payments in lieu of taxes. Transfers to the Debt Service Fund include principal and interest payments for general government and school debt. Transfers to the Capital Projects Fund are funding for current projects. Transfers to the Water and Sewage Funds are for water and sewer projects. Transfers to Nonmajor Proprietary Funds include funding assistance for operating expenses and building improvements.

**5. Due from/to Primary Government and Component Unit**

The amount due to a component unit from governmental activities of \$25,000 is due from the General Fund to the Economic Development Authority for a tax rebate payment due as of the end of the fiscal year.

The amount due from a component unit to business-type activities is a loan from the Electric Fund to the Economic Development Authority. The Economic Development Authority used these funds to provide loans to three developers for rehabilitation projects within the City.

The loan balance outstanding as of June 30, 2024, is \$8,551,924. The loan is being repaid as follows:

- \$2,007,714 over twenty years maturing February 1, 2039, with an interest rate of 3.79%.
- \$1,544,210 over twenty years maturing July 22, 2040, with an interest rate of 3.72%.
- \$5,000,000 at the end of six years maturing November 15, 2028, with an interest rate of 0%.

**6. Due from Other Governmental Units**

Amounts due from other governmental units are as follows:

|                              | Governmental Activities | Component Units |
|------------------------------|-------------------------|-----------------|
| Commonwealth of Virginia     |                         |                 |
| Personal property tax relief | \$ 2,588,707            | \$ -            |
| Local sales tax              | 1,660,447               | -               |
| Capital projects funding     | 3,119,120               | -               |
| Sales tax                    | -                       | 752,226         |
| Children's Services Act      | 837,099                 | -               |
| Communications tax           | 109,605                 | -               |

(Continued)

**CITY OF SALEM, VIRGINIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**6. Due from Other Governmental Units (Continued)**

|                                                    | <b>Governmental<br/>Activities</b> | <b>Component<br/>Units</b> |
|----------------------------------------------------|------------------------------------|----------------------------|
| Commonwealth of Virginia (Continued)               |                                    |                            |
| Compensation Board reimbursement                   | 191,857                            | -                          |
| Other                                              | 339,129                            | 5,350                      |
| Federal government                                 |                                    |                            |
| School funds                                       | -                                  | 887,891                    |
| Lease payment from General Services Administration | 11,098                             | -                          |
| Other                                              | 3,749                              | -                          |
| Roanoke Valley Resource Authority                  | 37,500                             | -                          |
|                                                    | <u>\$ 8,898,311</u>                | <u>\$ 1,645,467</u>        |

**7. Capital Assets**

Capital asset activity for the year for the primary government is as follows:

|                                                        | Beginning<br>Balance | Transfers and<br>Additions | Transfers and<br>Retirements | Ending<br>Balance  |
|--------------------------------------------------------|----------------------|----------------------------|------------------------------|--------------------|
| <b>Governmental Activities</b>                         |                      |                            |                              |                    |
| Capital assets, nondepreciable and nonamortizable      |                      |                            |                              |                    |
| Land                                                   | \$ 7,231,369         | \$ 129,285                 | \$ (285)                     | \$ 7,360,369       |
| Construction in progress                               | 17,527,614           | 21,139,561                 | (3,644,863)                  | 35,022,312         |
| Development in progress                                | 56,000               | 626,582                    | -                            | 682,582            |
| Capital assets, nondepreciable and nonamortizable      | <u>24,814,983</u>    | <u>21,895,428</u>          | <u>(3,645,148)</u>           | <u>43,065,263</u>  |
| Capital assets, depreciable and amortizable            |                      |                            |                              |                    |
| Machinery and equipment                                | 29,971,726           | 2,538,749                  | (904,016)                    | 31,606,459         |
| Buildings and improvements                             | 42,290,655           | 462,867                    | (22,671)                     | 42,730,851         |
| Leasehold improvements                                 | 42,806               | -                          | -                            | 42,806             |
| Public domain infrastructure                           | 118,579,878          | 3,807,725                  | (119,322)                    | 122,268,281        |
| Right-to-use leased machinery and equipment            | 94,765               | 8,200                      | (5,333)                      | 97,632             |
| Subscription-based information technology arrangements | 175,992              | 677,759                    | (12,409)                     | 841,342            |
| Capital assets, depreciable and amortizable            | <u>191,155,822</u>   | <u>7,495,300</u>           | <u>(1,063,751)</u>           | <u>197,587,371</u> |
| Accumulated depreciation and accumulated amortization  |                      |                            |                              |                    |
| Machinery and equipment                                | (19,413,537)         | (1,865,283)                | 854,025                      | (20,424,795)       |
| Buildings and improvements                             | (23,000,269)         | (1,091,525)                | 10,202                       | (24,081,592)       |
| Leasehold improvements                                 | (20,452)             | (2,854)                    | -                            | (23,306)           |
| Public domain infrastructure                           | (61,868,604)         | (2,933,064)                | 100,890                      | (64,700,778)       |
| Right-to-use leased machinery and equipment            | (32,519)             | (27,302)                   | 5,333                        | (54,488)           |

(Continued)

**CITY OF SALEM, VIRGINIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**7. Capital Assets (Continued)**

|                                                                      | Beginning<br>Balance  | Transfers and<br>Additions | Transfers and<br>Retirements | Ending<br>Balance     |
|----------------------------------------------------------------------|-----------------------|----------------------------|------------------------------|-----------------------|
| <b>Governmental Activities (Continued)</b>                           |                       |                            |                              |                       |
| Accumulated depreciation and<br>accumulated amortization (Continued) |                       |                            |                              |                       |
| Subscription-based information<br>technology arrangements            | (73,333)              | (154,898)                  | 12,409                       | (215,822)             |
| Accumulated depreciation and<br>accumulated amortization             | (104,408,714)         | (6,074,926)                | 982,859                      | (109,500,781)         |
| Capital assets, depreciable<br>and amortizable, net                  | 86,747,108            | 1,420,374                  | (80,892)                     | 88,086,590            |
| Capital assets, net                                                  | <u>\$ 111,562,091</u> | <u>\$ 23,315,802</u>       | <u>\$ (3,726,040)</u>        | <u>\$ 131,151,853</u> |
| <b>Business-type Activities</b>                                      |                       |                            |                              |                       |
| Capital assets, nondepreciable and<br>nonamortizable                 |                       |                            |                              |                       |
| Land                                                                 | \$ 1,585,417          | \$ -                       | \$ -                         | \$ 1,585,417          |
| Construction in progress                                             | 4,382,777             | 2,546,870                  | (1,072,112)                  | 5,857,535             |
| Capital assets, nondepreciable<br>and nonamortizable                 | <u>5,968,194</u>      | <u>2,546,870</u>           | <u>(1,072,112)</u>           | <u>7,442,952</u>      |
| Capital assets, depreciable and<br>amortizable                       |                       |                            |                              |                       |
| Machinery and equipment                                              | 9,940,590             | 305,866                    | (47,731)                     | 10,198,725            |
| Buildings and improvements                                           | 27,641,836            | 648,870                    | (33,559)                     | 28,257,147            |
| Distribution and transmission                                        | 53,052,052            | 519,923                    | (157,655)                    | 53,414,320            |
| Utility plant                                                        | 91,528,387            | 1,114,273                  | (659,217)                    | 91,983,443            |
| Public domain infrastructure                                         | -                     | -                          | -                            | -                     |
| Sewage treatment contract                                            | 31,955,606            | -                          | -                            | 31,955,606            |
| Right-to-use leased machinery and<br>equipment                       | <u>27,887</u>         | <u>-</u>                   | <u>-</u>                     | <u>27,887</u>         |
| Capital assets, depreciable and<br>amortizable                       | <u>214,146,358</u>    | <u>2,588,932</u>           | <u>(898,162)</u>             | <u>215,837,128</u>    |
| Accumulated depreciation and<br>accumulated amortization             |                       |                            |                              |                       |
| Machinery and equipment                                              | (7,664,647)           | (505,199)                  | 47,730                       | (8,122,116)           |
| Buildings and improvements                                           | (14,330,243)          | (723,791)                  | 33,559                       | (15,020,475)          |
| Distribution and transmission                                        | (23,978,544)          | (1,076,317)                | 75,318                       | (24,979,543)          |
| Utility plant                                                        | (56,870,049)          | (1,456,596)                | 326,507                      | (58,000,138)          |
| Sewage treatment contract                                            | (14,798,350)          | (844,660)                  | -                            | (15,643,010)          |
| Right-to-use leased machinery and<br>equipment                       | <u>(5,081)</u>        | <u>(7,278)</u>             | <u>-</u>                     | <u>(12,359)</u>       |
| Accumulated depreciation<br>and accumulated amortization             | <u>(117,646,914)</u>  | <u>(4,613,841)</u>         | <u>483,114</u>               | <u>(121,777,641)</u>  |
| Capital assets, depreciable and<br>amortizable, net                  | <u>96,499,444</u>     | <u>(2,024,909)</u>         | <u>(415,048)</u>             | <u>94,059,487</u>     |
| Capital assets, net                                                  | <u>\$ 102,467,638</u> | <u>\$ 521,961</u>          | <u>\$ (1,487,160)</u>        | <u>\$ 101,502,439</u> |

**CITY OF SALEM, VIRGINIA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**7. Capital Assets (Continued)**

Depreciation expense and amortization expense are charged to functions/programs of the primary government as follows:

**Governmental Activities**

|                                             |                     |
|---------------------------------------------|---------------------|
| General government                          | \$ 708,586          |
| Judicial administration                     | 54,999              |
| Public safety                               | 1,143,837           |
| Public works                                | 3,073,553           |
| Parks, recreation and cultural              | 1,074,060           |
| Community development                       | 19,891              |
| Total depreciation and amortization expense | <u>\$ 6,074,926</u> |

**Business-type Activities**

|                                             |                     |
|---------------------------------------------|---------------------|
| Electric                                    | \$ 1,759,324        |
| Water and sewage                            | 2,550,488           |
| Civic Center                                | 290,506             |
| Catering and concessions                    | 3,523               |
| Total depreciation and amortization expense | <u>\$ 4,603,841</u> |

Current year increases to accumulated depreciation and accumulated amortization shown in the capital asset table for business-type activities exceed depreciation expense by \$10,000 because the table includes accumulated depreciation for machinery and equipment transferred from Governmental Activities to the Civic Center Fund.

Capital asset activity for the year for the component unit is as follows:

|                                                        | Beginning<br>Balance | Transfers and<br>Additions | Transfers and<br>Retirements | Ending<br>Balance  |
|--------------------------------------------------------|----------------------|----------------------------|------------------------------|--------------------|
| <b>Component Unit - School Division</b>                |                      |                            |                              |                    |
| Capital assets, nondepreciable and nonamortizable      |                      |                            |                              |                    |
| Land                                                   | \$ 1,123,637         | \$ -                       | \$ -                         | \$ 1,123,637       |
| Construction in progress                               | 36,365,691           | 1,470,112                  | (37,489,206)                 | 346,597            |
| Capital assets, nondepreciable and nonamortizable      | <u>37,489,328</u>    | <u>1,470,112</u>           | <u>(37,489,206)</u>          | <u>1,470,234</u>   |
| Capital assets, depreciable and amortizable            |                      |                            |                              |                    |
| Machinery and equipment                                | 9,438,512            | 1,012,170                  | (248,349)                    | 10,202,333         |
| Buildings and improvements                             | 72,726,903           | 37,647,254                 | (11,291,180)                 | 99,082,977         |
| Right-to-use leased machinery and equipment            | 131,663              | -                          | -                            | 131,663            |
| Subscription-based information technology arrangements | 131,497              | 34,059                     | -                            | 165,556            |
| Capital assets, depreciable and amortizable            | <u>82,428,575</u>    | <u>38,693,483</u>          | <u>(11,539,529)</u>          | <u>109,582,529</u> |

(Continued)

**CITY OF SALEM, VIRGINIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**7. Capital Assets (Continued)**

|                                                           | Beginning<br>Balance | Transfers and<br>Additions | Transfers and<br>Retirements | Ending<br>Balance    |
|-----------------------------------------------------------|----------------------|----------------------------|------------------------------|----------------------|
| <b>Component Unit - School Division<br/>(Continued)</b>   |                      |                            |                              |                      |
| Accumulated depreciation and<br>accumulated amortization  |                      |                            |                              |                      |
| Machinery and equipment                                   | (6,974,302)          | (486,779)                  | 225,831                      | (7,235,250)          |
| Buildings and improvements                                | (38,968,165)         | (2,569,071)                | 10,926,833                   | (30,610,403)         |
| Right-to-use leased machinery and<br>equipment            | (16,458)             | (32,916)                   | -                            | (49,374)             |
| Subscription-based information<br>technology arrangements | (15,712)             | (47,935)                   | -                            | (63,647)             |
| Accumulated depreciation<br>and accumulated amortization  | (45,974,637)         | (3,136,701)                | 11,152,664                   | (37,958,674)         |
| Capital assets, depreciable and<br>amortizable, net       | 36,453,938           | 35,556,782                 | (386,865)                    | 71,623,855           |
| Capital assets, net                                       | <u>\$ 73,943,266</u> | <u>\$ 37,026,894</u>       | <u>\$ (37,876,071)</u>       | <u>\$ 73,094,089</u> |

**Intangible Right-to Use Assets**

As of June 30, 2024, the City and School Division recognized right-to-use assets for the value of copiers leased under long-term contracts as part of capital assets. The intangible right-to-use assets are being amortized over the lease terms for each lease. Terms of the leases are described in Note 9.

**Subscription-Based Information Technology Arrangements**

As of June 30, 2024, the City and School Division recognized subscription-based information technology arrangement assets for the value of software subscriptions under subscription contracts as part of capital assets. The subscription-based information technology arrangement assets are being amortized over the subscription terms for each subscription. Terms of the subscriptions are described in Note 9.

**8. Deferred Outflows/Inflows of Resources**

Deferred outflows/inflows of resources reported in the Statement of Net Position are as follows:

|                                       | <b>Governmental<br/>Activities</b> | <b>Business-type<br/>Activities</b> | <b>Component<br/>Units</b> |
|---------------------------------------|------------------------------------|-------------------------------------|----------------------------|
| <b>Deferred outflows of resources</b> |                                    |                                     |                            |
| Deferred loss on refunding of debt    | \$ 172,713                         | \$ 310,133                          | \$ -                       |
| Pension                               | 5,303,439                          | 1,378,932                           | 9,352,878                  |
| OPEB                                  | 2,319,991                          | 617,435                             | 1,364,965                  |
| Total deferred outflows of resources  | <u>\$ 7,796,143</u>                | <u>\$ 2,306,500</u>                 | <u>\$ 10,717,843</u>       |
| <b>Deferred inflows of resources</b>  |                                    |                                     |                            |
| Deferred gain on refunding of debt    | \$ -                               | \$ 71,865                           | \$ -                       |
| Property taxes collected in advance   | 108,965                            | -                                   | -                          |
| Leases                                | 1,033,663                          | 316,573                             | 446,369                    |
| Pension                               | 2,446,408                          | 644,043                             | 3,429,494                  |
| OPEB                                  | 822,085                            | 218,440                             | 603,325                    |
| Total deferred inflows of resources   | <u>\$ 4,411,121</u>                | <u>\$ 1,250,921</u>                 | <u>\$ 4,479,188</u>        |



**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**8. Deferred Outflows/Inflows of Resources (Continued)**

Deferred inflows of resources reported in the governmental funds are as follows:

|                                                     | <b>General</b>      |
|-----------------------------------------------------|---------------------|
| <b>Deferred inflows of resources</b>                |                     |
| Unavailable revenue - property taxes                | \$ 1,341,754        |
| Property taxes collected in advance                 | 108,965             |
| Unavailable revenue - charges for services and fees | 1,592,703           |
| Leases                                              | 1,033,663           |
| Total deferred inflows of resources                 | <u>\$ 4,077,085</u> |

Deferred outflows/inflows of resources reported in the proprietary funds are as follows:

|                                       | <b>Electric</b>   | <b>Water and<br/>Sewage</b> | <b>Nonmajor<br/>Proprietary<br/>Funds</b> | <b>Internal<br/>Service<br/>Fund</b> |
|---------------------------------------|-------------------|-----------------------------|-------------------------------------------|--------------------------------------|
| <b>Deferred outflows of resources</b> |                   |                             |                                           |                                      |
| Deferred loss on refunding of debt    | \$ 310,133        | \$ -                        | \$ -                                      | \$ -                                 |
| Pension                               | 511,987           | 609,570                     | 257,375                                   | 26,074                               |
| OPEB                                  | 171,066           | 330,837                     | 115,532                                   | 4,988                                |
| Total deferred outflows of resources  | <u>\$ 993,186</u> | <u>\$ 940,407</u>           | <u>\$ 372,907</u>                         | <u>\$ 31,062</u>                     |
| <b>Deferred inflows of resources</b>  |                   |                             |                                           |                                      |
| Deferred gain on refunding of debt    | \$ -              | \$ 71,865                   | \$ -                                      | \$ -                                 |
| Leases                                | -                 | 316,573                     | -                                         | -                                    |
| Pension                               | 237,212           | 285,037                     | 121,794                                   | 13,391                               |
| OPEB                                  | 62,848            | 114,639                     | 40,953                                    | 2,088                                |
| Total deferred inflows of resources   | <u>\$ 300,060</u> | <u>\$ 788,114</u>           | <u>\$ 162,747</u>                         | <u>\$ 15,479</u>                     |

**9. Long-Term Liabilities**

**Summary of Changes in Long-Term Liabilities**

The government issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. These bonds are direct obligations and pledge the full faith and credit of the government and are subject to the provisions of the Internal Revenue Code of 1986 related to arbitrage, interest and income tax regulations.

In May 2023, the City's component unit, the Economic Development Authority, issued taxable revenue bonds in order to obtain a drawdown loan from a financial institution to provide economic incentives to a private company in the form of a loan. The maximum principal amount for this loan was \$16,600,000. Drawdowns occurred in the first twelve months, and the interest rate was variable for the first twelve months. The Economic Development Authority made interest-only payments during the first year of the loan. At the one-year anniversary of the loan, the principal amount and interest rate became fixed. The Economic Development Authority will make principal and interest payments to the financial institution and be reimbursed by the private company for these payments. As of June 30, 2024, the Economic Development Authority has drawn down \$6,814,618.

**CITY OF SALEM, VIRGINIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**9. Long-Term Liabilities (Continued)**

**Summary of Changes in Long-Term Liabilities (Continued)**

The following is a summary of changes in long-term liabilities:

|                                | Beginning<br>Balance  | Increases            | Decreases              | Ending<br>Balance     | Due Within<br>One Year |
|--------------------------------|-----------------------|----------------------|------------------------|-----------------------|------------------------|
| <b>Governmental Activities</b> |                       |                      |                        |                       |                        |
| General obligation bonds       | \$ 60,382,298         | \$ -                 | \$ (3,878,275)         | \$ 56,504,023         | \$ 3,715,455           |
| Bond premiums                  | 4,236,834             | -                    | (338,449)              | 3,898,385             | 337,524                |
| Bonds payable                  | 64,619,132            | -                    | (4,216,724)            | 60,402,408            | 4,052,979              |
| Financed purchase obligation   | 14,529                | -                    | (14,529)               | -                     | -                      |
| Lease liability                | 63,284                | 8,200                | (27,203)               | 44,281                | 21,362                 |
| Subscription liability         | 86,014                | 677,759              | (349,840)              | 413,933               | 209,315                |
| Compensated absences           | 2,551,188             | 1,937,745            | (1,842,528)            | 2,646,405             | 1,824,332              |
| Net pension liability          | 29,898,037            | 8,440,240            | (7,794,130)            | 30,544,147            | -                      |
| Net OPEB liability             | 13,344,392            | 4,778,108            | (5,343,361)            | 12,779,139            | -                      |
|                                | <u>\$ 110,576,576</u> | <u>\$ 15,842,052</u> | <u>\$ (19,588,315)</u> | <u>\$ 106,830,313</u> | <u>\$ 6,107,988</u>    |

The Debt Service Fund liquidates most long-term liabilities of governmental activities as shown above. However, portions of compensated absences, the pension plan and other postemployment benefits (OPEB) are liquidated by the Internal Service Fund. The remaining portions of compensated absences, other postemployment benefits, and leases are liquidated by the General Fund.

|                                 | Beginning<br>Balance | Increases           | Decreases             | Ending<br>Balance    | Due Within<br>One Year |
|---------------------------------|----------------------|---------------------|-----------------------|----------------------|------------------------|
| <b>Business-type Activities</b> |                      |                     |                       |                      |                        |
| General obligation bonds        | \$ 26,583,822        | \$ 393,566          | \$ (3,898,581)        | \$ 23,078,807        | \$ 4,067,987           |
| Bond premiums                   | 2,594,092            | -                   | (435,505)             | 2,158,587            | 434,314                |
| Bonds payable                   | 29,177,914           | 393,566             | (4,334,086)           | 25,237,394           | 4,502,301              |
| Lease liability                 | 20,258               | -                   | (7,151)               | 13,107               | 6,796                  |
| Compensated absences            | 730,612              | 618,332             | (647,649)             | 701,295              | 644,731                |
| Net pension liability           | 7,996,051            | 2,237,521           | (2,062,601)           | 8,170,971            | -                      |
| Net OPEB liability              | 3,999,999            | 1,259,690           | (1,374,729)           | 3,884,960            | -                      |
|                                 | <u>\$ 41,924,834</u> | <u>\$ 4,509,109</u> | <u>\$ (8,426,216)</u> | <u>\$ 38,007,727</u> | <u>\$ 5,153,828</u>    |

**Component Unit - School**

**Division**

|                        |                      |                      |                        |                      |                   |
|------------------------|----------------------|----------------------|------------------------|----------------------|-------------------|
| Lease liability        | \$ 115,964           | \$ -                 | \$ (32,033)            | \$ 83,931            | \$ 32,901         |
| Subscription liability | -                    | 34,059               | (34,059)               | -                    | -                 |
| Compensated absences   | 827,411              | 500,675              | (529,087)              | 798,999              | 529,087           |
| Net pension liability  | 27,008,034           | 13,491,492           | (11,949,705)           | 28,549,821           | -                 |
| Net OPEB liability     | 5,673,830            | 2,059,814            | (2,380,450)            | 5,353,194            | -                 |
|                        | <u>\$ 33,625,239</u> | <u>\$ 16,086,040</u> | <u>\$ (14,925,334)</u> | <u>\$ 34,785,945</u> | <u>\$ 561,988</u> |

**Component Unit - Economic**

**Development Authority**

|               |              |              |      |              |            |
|---------------|--------------|--------------|------|--------------|------------|
| Bonds payable | \$ 2,523,544 | \$ 4,291,074 | \$ - | \$ 6,814,618 | \$ 472,000 |
|---------------|--------------|--------------|------|--------------|------------|



**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**9. Long-Term Liabilities (Continued)**

**Financed Purchase Obligation**

On July 24, 2019, the City entered into a 60-month financed purchase obligation agreement with De Lage Landen Public Finance LLC to purchase two Cisco Firepower 2120 NGFW Appliances. Under the agreement, the City paid \$14,529 annually to De Lage Landen Public Finance LLC, representing principal payments only. Ownership transferred to the City at the end of the obligation. There are no remaining financed purchase obligation payments. The assets are accounted for in the Statement of Net Position. At June 30, 2024, the original cost of the equipment was \$72,648, and accumulated depreciation was \$71,437.

**Copier Leases**

The City and School Division lease a variety of copiers from Xerox Corporation, US Bank Equipment Finance, and De Lage Landen Financial Services for terms ranging from 36 months to 60 months. For purposes of discounting future payments, the City used its incremental borrowing rate at lease inception. The leased equipment and accumulated amortization of the right-to-use assets are outlined in Note 7. Future minimum lease payments include:

| Fiscal Year | <b>Governmental Activities</b> |                 | <b>Business-type Activities</b> |               | <b>Component Unit -<br/>School Division</b> |                 |
|-------------|--------------------------------|-----------------|---------------------------------|---------------|---------------------------------------------|-----------------|
|             | Principal                      | Interest        | Principal                       | Interest      | Principal                                   | Interest        |
| 2025        | \$ 21,362                      | \$ 1,019        | \$ 6,796                        | \$ 261        | \$ 32,901                                   | \$ 1,844        |
| 2026        | 14,929                         | 482             | 3,216                           | 142           | 33,792                                      | 953             |
| 2027        | 4,901                          | 171             | 3,095                           | 72            | 17,238                                      | 135             |
| 2028        | 2,204                          | 68              | -                               | -             | -                                           | -               |
| 2029        | 885                            | 9               | -                               | -             | -                                           | -               |
|             | <u>\$ 44,281</u>               | <u>\$ 1,749</u> | <u>\$ 13,107</u>                | <u>\$ 475</u> | <u>\$ 83,931</u>                            | <u>\$ 2,932</u> |

**Subscription-Based Information Technology Arrangements**

The City and School Division subscribe to information technology assets, such as software, from vendors for terms greater than 12 months ranging from 13 months to 72 months. For purposes of discounting future payments, the City used its incremental borrowing rate at subscription inception. The School Division paid in full for each subscription at inception, and no future minimum payments are required. The subscription-based information technology arrangement assets and related accumulated amortization are outlined in Note 7. Future minimum subscription payments include:

| Fiscal Year | <b>Governmental Activities</b> |                  |
|-------------|--------------------------------|------------------|
|             | Principal                      | Interest         |
| 2025        | \$ 209,315                     | \$ 12,129        |
| 2026        | 204,618                        | 6,024            |
|             | <u>\$ 413,933</u>              | <u>\$ 18,153</u> |

**Legal Debt Limit**

The *Constitution of Virginia*, Article VII, Section 10(a), sets forth the City's legal debt limit as ten percent of the assessed valuation of the real estate in the City subject to taxation. As of June 30, 2024, ten percent of the assessed value of real property in the City is \$285,645,825. The City's net debt applicable to the legal debt limit is \$60,402,408, and the legal debt margin is \$225,243,417. Additional information about the City's legal debt margin is available in Table 11.

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**10. Fund Balance**

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for the governmental funds are presented in the following table:

|                                          | General              | Capital<br>Projects  | Total<br>Governmental<br>Funds |
|------------------------------------------|----------------------|----------------------|--------------------------------|
| <b>Fund Balances:</b>                    |                      |                      |                                |
| <b>Nonspendable:</b>                     |                      |                      |                                |
| Inventories                              | \$ 784,576           | \$ -                 | \$ 784,576                     |
| Prepays                                  | 180,796              | -                    | 180,796                        |
|                                          | <u>965,372</u>       | <u>-</u>             | <u>965,372</u>                 |
| <b>Restricted for:</b>                   |                      |                      |                                |
| Law enforcement                          | 523,689              | -                    | 523,689                        |
| Opioid abatement                         | 562,582              | -                    | 562,582                        |
| Fire and rescue                          | 206,317              | -                    | 206,317                        |
| Highway maintenance                      | 5,056,741            | -                    | 5,056,741                      |
| Parks and recreation                     | 33,505               | -                    | 33,505                         |
|                                          | <u>6,382,834</u>     | <u>-</u>             | <u>6,382,834</u>               |
| <b>Committed to:</b>                     |                      |                      |                                |
| Law enforcement                          | 107,713              | -                    | 107,713                        |
| Stormwater management                    | 61,719               | -                    | 61,719                         |
|                                          | <u>169,432</u>       | <u>-</u>             | <u>169,432</u>                 |
| <b>Assigned to:</b>                      |                      |                      |                                |
| Technology systems                       | 10,712               | -                    | 10,712                         |
| Law enforcement                          | 256,331              | -                    | 256,331                        |
| Fire and rescue                          | 477,952              | 1,934,646            | 2,412,598                      |
| Street equipment                         | 337,834              | -                    | 337,834                        |
| Building maintenance and<br>improvements | 405,701              | 658,705              | 1,064,406                      |
| Engineering                              | 83,199               | 988                  | 84,187                         |
| Public works                             | -                    | 3,232,898            | 3,232,898                      |
| Parks and recreation                     | 182,827              | 1,722,610            | 1,905,437                      |
| Library                                  | -                    | 845,000              | 845,000                        |
| Economic development                     | 118,300              | 3,025,717            | 3,144,017                      |
| Future capital projects                  | 33,159               | 19,095,876           | 19,129,035                     |
|                                          | <u>1,906,015</u>     | <u>30,516,440</u>    | <u>32,422,455</u>              |
| <b>Unassigned:</b>                       | 55,805,979           | -                    | 55,805,979                     |
| Total fund balances                      | <u>\$ 65,229,632</u> | <u>\$ 30,516,440</u> | <u>\$ 95,746,072</u>           |

**11. Risk Management**

The risk management programs of the City and School Division are as follows:

**Workers' Compensation**

Workers' Compensation Insurance is provided through the Virginia Risk Sharing Association (VRSA) for the City and through VACORP for the School Division. Benefits are those afforded through the Commonwealth of Virginia as outlined in *Code of Virginia* §65.2-100.

**CITY OF SALEM, VIRGINIA  
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**11. Risk Management (Continued)**

**Workers' Compensation (Continued)**

Premiums are based on covered payroll, job rates and claims experience. Total premiums for the current year were \$514,436 and \$80,089 for the City and School Division, respectively.

**General Liability and Other**

The City provides general liability and other insurance through VRSA. General liability and automotive liability have a \$1,000,000 limit per occurrence. Boiler and machinery coverage and property coverage are covered per statement of values. The City maintains an additional \$10,000,000 umbrella policy over all forms of liability. The City has flood insurance coverage through Selective Insurance Company of America for properties in designated flood zones or that are part of the water plant. Total premiums for the current fiscal year were \$510,713.

The School Division provides general liability and other insurance through VACORP. General liability, automobile liability, and property damage have a \$2,000,000 limit per occurrence. The School Division also has a separate student accident insurance policy through VACORP. Total premiums for the current fiscal year were \$129,780.

**Line of Duty**

The Line of Duty Act (LODA) provides benefits to local government employees who hold specified hazardous duty positions (*Code of Virginia* §9.1-400 et seq.). By statute, LODA benefits must be provided. The Virginia Department of Accounts administers the benefit. As of July 1, 2011, the General Assembly shifted the financial responsibility from the state government to local governments. The City provides an insured Line of Duty OPEB benefit plan through coverage with VRSA. In exchange for annual premiums paid while employees are in active service, VRSA covers the Line of Duty OPEB of those employees. The Line of Duty coverage provides a death benefit of \$100,000 to beneficiaries of public safety officers who die in the line of duty and a death benefit of \$25,000 to beneficiaries of public safety employees who die within five years of becoming disabled as a result of a qualifying illness as defined in the LODA. A health insurance benefit is also provided to the disabled public safety employees, their surviving spouses, and their dependents. The City retains an obligation for benefits in the event of VRSA's insolvency. The Commonwealth of Virginia has the authority to establish and amend LODA. Total premiums for the current year to VRSA for Line of Duty coverage were \$134,516.

**Healthcare**

The City's professionally administered self-insurance program provides health coverage for employees of the City and School Division on a cost-reimbursement basis. All active employees, retired City employees and retired School Division employees pay a premium equivalent for participation. The premium equivalent represents a minimum of 3% active or retired employee participation. The City is obligated for claims payments under the program. A stop loss insurance contract executed with an insurance carrier covers claims in excess of \$250,000 per covered individual.

During the current fiscal year, total claim expenses of \$8,704,448 were incurred. This represents claims processed and an estimate for claims incurred but not reported (IBNR) as of June 30, 2024. The estimated liability for the City and School Division was \$362,631 and \$385,336, respectively for a total of \$747,967 at year-end.

Changes in the reported liability during the last three fiscal years are as follows:

| Year Ended<br>June 30 | Beginning<br>Balance | Claim<br>Expenses | Claim<br>Payments | Ending<br>Balance |
|-----------------------|----------------------|-------------------|-------------------|-------------------|
| 2024                  | \$ 679,113           | \$ 8,704,448      | \$ 8,635,594      | \$ 747,967        |
| 2023                  | 765,656              | 8,075,826         | 8,162,369         | 679,113           |
| 2022                  | 716,796              | 9,042,833         | 8,993,973         | 765,656           |

**CITY OF SALEM, VIRGINIA  
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JUNE 30, 2024**

**11. Risk Management (Continued)**

**Dental**

The City's professionally administered self-insurance program provides dental coverage for employees of the City and School Division on a cost-reimbursement basis. All active employees, retired City employees and retired School Division employees pay a premium equivalent for participation. The premium equivalent represents a minimum of 0% active or retired employee participation. The City is obligated for claims payments under the program.

During the current fiscal year, total claim expenses of \$550,249 were incurred. This represents claims processed and an estimate for claims incurred but not reported (IBNR) as of June 30, 2024. The estimated liability for the City and School Division was \$13,000 and \$14,000, respectively for a total of \$27,000 at year-end.

Changes in the reported liability during the last three fiscal years are as follows:

| Year Ended<br>June 30 | Beginning<br>Balance | Claim<br>Expenses | Claim<br>Payments | Ending<br>Balance |
|-----------------------|----------------------|-------------------|-------------------|-------------------|
| 2024                  | \$ 15,000            | \$ 550,249        | \$ 538,249        | \$ 27,000         |
| 2023                  | 19,000               | 511,769           | 515,769           | 15,000            |
| 2022                  | 24,000               | 534,284           | 539,284           | 19,000            |

**Other**

There were no significant changes in insurance coverage from the prior year and no settlements that exceeded the amount of insurance coverage during the last three fiscal years.

**12. Pension Plan – Virginia Retirement System Political Subdivision Retirement Plan**

**Plan Description**

All full-time, salaried, permanent employees of the City and all full-time, salaried, permanent, non-professional employees (non-teachers) of the School Division are automatically covered by the Virginia Retirement System (VRS) Political Subdivision Retirement Plan upon employment. This multi-employer, agent plan is administered by VRS (the System) along with plans for other employer groups in the Commonwealth of Virginia.

Members earn one month of service credit for each month they are employed and for which they and their employer pay contributions to VRS. Members are eligible to purchase prior service, based on specific criteria as defined in the *Code of Virginia*, as amended. Eligible prior service that may be purchased includes prior public service, active military service, certain periods of leave, and previously refunded service.

The System administers three different benefit structures for covered employees – Plan 1, Plan 2, and Hybrid. Each of these benefit structures has different eligibility criteria. The specific information for each plan and the eligibility for covered groups within each plan are available at:

- <https://www.varetire.org/members/benefits/defined-benefit/plan1.asp>
- <https://www.varetire.org/members/benefits/defined-benefit/plan2.asp>
- <https://www.varetirement.org/hybrid.html>



**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**12. Pension Plan – Virginia Retirement System Political Subdivision Retirement Plan (Continued)**

**Employees Covered by Benefit Terms**

As of the June 30, 2022, actuarial valuation, the following City and School Division employees were covered by the benefit terms of the pension plan:

|                                                                         | <u>City of Salem</u> | <u>School Division<br/>(Non-Professional)</u> |
|-------------------------------------------------------------------------|----------------------|-----------------------------------------------|
| Inactive members or their beneficiaries<br>currently receiving benefits | 733                  | 80                                            |
| Inactive members:                                                       |                      |                                               |
| Vested inactive members                                                 | 160                  | 24                                            |
| Non-vested inactive members                                             | 222                  | 53                                            |
| Inactive members active elsewhere in VRS                                | 246                  | 18                                            |
| Total inactive members                                                  | 628                  | 95                                            |
| Active members                                                          | 471                  | 61                                            |
| Total covered employees                                                 | 1,832                | 236                                           |

**Contributions**

The contribution requirement for active employees is governed by §51.1-145 of the *Code of Virginia*, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement.

The City's contractually required contribution rate for the year ended June 30, 2024, was 20.33% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2021. This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Contributions to the VRS Political Subdivision Retirement Plan from the City were \$5,969,000 and \$5,232,222 for the years ended June 30, 2024, and June 30, 2023, respectively. Contributions for the fiscal year ended June 30, 2023, were adjusted to reflect actual amounts as shown on the VRS actuarial report rather than estimated amounts used in the prior year's annual financial report.

The School Division's non-professional employees' contractually required contribution rate for the year ended June 30, 2024, was 1.92% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2021. This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the VRS Political Subdivision Retirement Plan from the School Division were \$18,736 and \$17,162 for the years ended June 30, 2024, and June 30, 2023, respectively. Contributions for the fiscal year ended June 30, 2023, were adjusted to reflect actual amounts as shown on the VRS actuarial report rather than estimated amounts used in the prior year's annual financial report.

**Net Pension Liability**

The net pension liability is calculated separately for each employer and represents that particular employer's total pension liability determined in accordance with GASB Statement No. 68, less that employer's fiduciary net position. For political subdivisions, the net pension liability was measured as of June 30, 2023. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of June 30, 2022, rolled forward to the measurement date of June 30, 2023.

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**12. Pension Plan – Virginia Retirement System Political Subdivision Retirement Plan (Continued)**

**Actuarial Assumptions**

The total pension liabilities for general employees and public safety employees with hazardous duty benefits in the City's and School Division's retirement plans were based on actuarial valuations as of June 30, 2022, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2023.

|                                                                                              |                                                                    |
|----------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| Inflation                                                                                    | 2.50%                                                              |
| General Employees – Salary increases, including inflation                                    | 3.50% - 5.35%                                                      |
| Public Safety Employees with Hazardous Duty Benefits – Salary increases, including inflation | 3.50% - 4.75%                                                      |
| Investment rate of return                                                                    | 6.75%, net of pension plan investment expense, including inflation |

**Mortality rates:**

General Employees – 15 to 20% of deaths are assumed to be service related.

Public Safety Employees – 45% to 70% of deaths are assumed to be service related. Mortality is projected using the applicable Pub-2010 Mortality Table with various set backs or set forwards for both males and females.

The actuarial assumptions used in the June 30, 2022, valuation were based on the results of an actuarial experience study for the period from July 1, 2016, through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2021. Changes to the actuarial assumptions as a result of the experience study are as follows:

General Employees – Largest 10 – Non-Hazardous Duty and All Others (Non 10 Largest): Updated mortality table; adjusted retirement rates to better fit experience; adjusted withdrawal rates to better fit experience at each year age and service through 9 years of service; no change to disability rates; no change to salary scale; no change to line of duty disability; and no change to discount rate.

Public Safety Employees – Largest 10 – Hazardous Duty and All Others (Non 10 Largest): Updated mortality table; adjusted retirement rate to better fit experience and increased final retirement age to 70; decreased rates of withdrawal; no change to disability rates; no changes to salary scale; no change to line of duty disability; and no change to discount rate.

**Long-Term Expected Rate of Return**

The long-term expected rate of return on pension System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**12. Pension Plan – Virginia Retirement System Political Subdivision Retirement Plan (Continued)**

**Long-Term Expected Rate of Return (Continued)**

The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

| <b>Asset Class (Strategy)</b>        | <b>Target<br/>Allocation</b> | <b>Arithmetic<br/>Long-Term<br/>Expected<br/>Rate of Return</b> | <b>Weighted<br/>Average<br/>Long-Term<br/>Expected<br/>Rate of Return</b> |
|--------------------------------------|------------------------------|-----------------------------------------------------------------|---------------------------------------------------------------------------|
| Public Equity                        | 34.00%                       | 6.14%                                                           | 2.09%                                                                     |
| Fixed Income                         | 15.00%                       | 2.56%                                                           | 0.38%                                                                     |
| Credit Strategies                    | 14.00%                       | 5.60%                                                           | 0.78%                                                                     |
| Real Assets                          | 14.00%                       | 5.02%                                                           | 0.70%                                                                     |
| Private Equity                       | 16.00%                       | 9.17%                                                           | 1.47%                                                                     |
| MAPS - Multi-Asset Public Strategies | 4.00%                        | 4.50%                                                           | 0.18%                                                                     |
| PIP - Private Investment Partnership | 2.00%                        | 7.18%                                                           | 0.14%                                                                     |
| Cash                                 | 1.00%                        | 1.20%                                                           | 0.01%                                                                     |
| Total                                | 100.00%                      |                                                                 | 5.75%                                                                     |
|                                      |                              | Inflation                                                       | 2.50%                                                                     |
|                                      |                              | Expected arithmetic nominal return*                             | 8.25%                                                                     |

\* The above allocation provides for a one-year return of 8.25%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected rate of return for the System, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 7.14%, including expected inflation of 2.50%. On June 15, 2023, the VRS Board elected a long-term rate of 6.75%, which was roughly at the 45<sup>th</sup> percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.14%, including expected inflation of 2.50%.

**Discount Rate**

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Consistent with the phased-in funding provided by the General Assembly for state and teacher employer contributions, political subdivisions were also provided with an opportunity to use an alternate employer contribution rate. For the year ended June 30, 2023, the alternate rate was the employer contribution rate used in the fiscal year 2012 or 100% of the actuarially determined employer contribution rate from the June 30, 2022, actuarial valuations, whichever was greater. From July 1, 2023, on, participating employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**12. Pension Plan – Virginia Retirement System Political Subdivision Retirement Plan (Continued)**

**Changes in Net Pension Liability (Asset)**

|                                                                  | Increase (Decrease)                            |                                                    |                                                            |
|------------------------------------------------------------------|------------------------------------------------|----------------------------------------------------|------------------------------------------------------------|
|                                                                  | <b>Total<br/>Pension<br/>Liability<br/>(a)</b> | <b>Plan<br/>Fiduciary<br/>Net Position<br/>(b)</b> | <b>Net<br/>Pension<br/>Liability (Asset)<br/>(a) - (b)</b> |
| <b>City of Salem</b>                                             |                                                |                                                    |                                                            |
| Balances at June 30, 2022                                        | \$ 220,151,753                                 | \$ 182,257,665                                     | \$ 37,894,088                                              |
| Changes for the year:                                            |                                                |                                                    |                                                            |
| Service cost                                                     | 2,993,558                                      | -                                                  | 2,993,558                                                  |
| Interest                                                         | 14,793,944                                     | -                                                  | 14,793,944                                                 |
| Difference between expected<br>and actual experience             | 1,101,060                                      | -                                                  | 1,101,060                                                  |
| Contributions - employer                                         | -                                              | 5,232,222                                          | (5,232,222)                                                |
| Contributions - employee                                         | -                                              | 1,260,072                                          | (1,260,072)                                                |
| Net investment income                                            | -                                              | 11,690,238                                         | (11,690,238)                                               |
| Benefit payments, including refunds<br>of employee contributions | (13,582,507)                                   | (13,582,507)                                       | -                                                          |
| Administrative expenses                                          | -                                              | (119,677)                                          | 119,677                                                    |
| Other changes                                                    | -                                              | 4,677                                              | (4,677)                                                    |
| Net changes                                                      | 5,306,055                                      | 4,485,025                                          | 821,030                                                    |
| Balances at June 30, 2023                                        | \$ 225,457,808                                 | \$ 186,742,690                                     | \$ 38,715,118                                              |
| <b>School Division (Non-Professional)</b>                        |                                                |                                                    |                                                            |
| Balances at June 30, 2022                                        | \$ 5,672,571                                   | \$ 6,582,168                                       | \$ (909,597)                                               |
| Changes for the year:                                            |                                                |                                                    |                                                            |
| Service cost                                                     | 126,854                                        | -                                                  | 126,854                                                    |
| Interest                                                         | 378,463                                        | -                                                  | 378,463                                                    |
| Difference between expected<br>and actual experience             | 73,188                                         | -                                                  | 73,188                                                     |
| Contributions - employer                                         | -                                              | 17,162                                             | (17,162)                                                   |
| Contributions - employee                                         | -                                              | 73,370                                             | (73,370)                                                   |
| Net investment income                                            | -                                              | 415,500                                            | (415,500)                                                  |
| Benefit payments, including refunds<br>of employee contributions | (385,122)                                      | (385,122)                                          | -                                                          |
| Administrative expenses                                          | -                                              | (4,290)                                            | 4,290                                                      |
| Other changes                                                    | -                                              | 166                                                | (166)                                                      |
| Net changes                                                      | 193,383                                        | 116,786                                            | 76,597                                                     |
| Balances at June 30, 2023                                        | \$ 5,865,954                                   | \$ 6,698,954                                       | \$ (833,000)                                               |

**CITY OF SALEM, VIRGINIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**12. Pension Plan – Virginia Retirement System Political Subdivision Retirement Plan (Continued)**

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

The following presents the City's and School Division's net pension liabilities (assets) under the VRS Political Subdivision Retirement Plan using the discount rate of 6.75%, as well as what the City's and School Division's net pension liabilities (assets) would be if they were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

|                                    | <b>Net Pension Liability (Asset)</b> |                                         |                                    |
|------------------------------------|--------------------------------------|-----------------------------------------|------------------------------------|
|                                    | <b>1%<br/>Decrease<br/>(5.75%)</b>   | <b>Current<br/>Discount<br/>(6.75%)</b> | <b>1%<br/>Increase<br/>(7.75%)</b> |
| City of Salem                      | \$ 66,423,059                        | \$ 38,715,118                           | \$ 15,492,022                      |
| School Division (Non-Professional) | (195,221)                            | (833,000)                               | (1,363,383)                        |

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended June 30, 2024, the City and School Division recognized pension expense of \$4,034,548 and \$30,592 respectively, under the VRS Political Subdivision Retirement Plan. At June 30, 2024, the City and School Division reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                                                  | <b>Deferred Outflows of<br/>Resources</b> | <b>Deferred Inflows of<br/>Resources</b> |
|----------------------------------------------------------------------------------|-------------------------------------------|------------------------------------------|
| <b>City of Salem</b>                                                             |                                           |                                          |
| Differences between expected and actual experience                               | \$ 713,371                                | \$ -                                     |
| Net difference between projected and actual earnings on pension plan investments | -                                         | 3,090,451                                |
| Employer contributions subsequent to the measurement date                        | 5,969,000                                 | -                                        |
| Total                                                                            | <u>\$ 6,682,371</u>                       | <u>\$ 3,090,451</u>                      |
| <b>School Division (Non-Professional)</b>                                        |                                           |                                          |
| Differences between expected and actual experience                               | \$ 28,010                                 | \$ -                                     |
| Net difference between projected and actual earnings on pension plan investments | -                                         | 113,596                                  |
| Employer contributions subsequent to the measurement date                        | 18,736                                    | -                                        |
| Total                                                                            | <u>\$ 46,746</u>                          | <u>\$ 113,596</u>                        |

The deferred outflow of resources related to pensions resulting from the City's contributions of \$5,969,000 subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2025. The deferred outflows of resources related to pensions resulting from the School Division's contributions of \$18,736 subsequent to the measurement date will be recognized as an increase to the net pension asset in the fiscal year ending June 30, 2025.

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**12. Pension Plan – Virginia Retirement System Political Subdivision Retirement Plan (Continued)**

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

| <u>Year Ended June 30</u> | <u>City of Salem</u>  | <u>School Division<br/>(Non-Professional)</u> |
|---------------------------|-----------------------|-----------------------------------------------|
| 2025                      | \$ (1,563,923)        | \$ (51,078)                                   |
| 2026                      | (3,591,867)           | (133,630)                                     |
| 2027                      | 2,670,423             | 95,380                                        |
| 2028                      | 108,287               | 3,742                                         |
|                           | <u>\$ (2,377,080)</u> | <u>\$ (85,586)</u>                            |

**Pension Plan Data**

Information about the VRS Political Subdivision Retirement Plan is also available in the separately issued VRS 2023 Annual Comprehensive Financial Report. A copy of the report may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2023-annual-report.pdf>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

**Payables to the Pension Plan**

At June 30, 2024, \$639,435 and \$9,052 were payable to the System under the VRS Political Subdivision Retirement Plan for the legally required contributions of the City and School Division, respectively, related to the June 2024 payroll.

**13. Pension Plan – Virginia Retirement System Teacher Retirement Plan**

**Plan Description**

All full-time, salaried, permanent (professional) employees of the School Division and other Virginia public school divisions are automatically covered by the VRS Teacher Retirement Plan upon employment. This multiple-employer, cost sharing plan is administered by VRS (the System) along with plans for other employer groups in the Commonwealth of Virginia. Members earn one month of service credit for each month they are employed and for which they and their employer pay contributions to VRS. Members are eligible to purchase prior service, based on specific criteria as defined in the *Code of Virginia*, as amended. Eligible prior service that may be purchased includes prior public service, active military service, certain periods of leave, and previously refunded service.

The System administers three different benefit structures for covered employees in the VRS Teacher Retirement Plan – Plan 1, Plan 2, and Hybrid. The provisions and features of the plans, as well as all actuarial assumptions, are substantially the same as those referenced in the previous note.

**Contributions**

The contribution requirement for active employees is governed by §51.1-145 of the *Code of Virginia*, as amended, but may be impacted as a result of funding provided to school divisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement. Each school division's contractually required contribution rate for the year ended June 30, 2024, was 16.62% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2021. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**13. Pension Plan – Virginia Retirement System Teacher Retirement Plan (Continued)**

**Contributions (Continued)**

Contributions to the VRS Teacher Retirement Plan from the School Division were \$4,680,086 and \$4,458,974 for the years ended June 30, 2024, and June 30, 2023, respectively. Contributions for the fiscal year ended June 30, 2023, were adjusted to reflect actual amounts as shown on the VRS actuarial report rather than estimated amounts used in the prior year's annual financial report.

In June 2023, the Commonwealth made a special contribution of approximately \$147.5 million to the VRS Teacher Retirement Plan. This special payment was authorized by Chapter 2 of the Acts of Assembly of 2022, Special Session I, as amended by Chapter 769, 2023 Acts of Assembly Reconvened Session, and is classified as a non-employer contribution. The School Division's proportionate share is reflected in the component units' net pension liability in Exhibit 1, in the component units' other general revenues in Exhibit 2, in the School Division's net pension liability in Exhibit 13, and in the School Division's other general revenues in Exhibit 14.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2024, the School Division reported a liability of \$28,549,821 for its proportionate share of the VRS Teacher Retirement Plan net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of June 30, 2022, and rolled forward to the measurement date of June 30, 2023. The School Division's proportion of the net pension liability was based on the School Division's actuarially determined employer contributions to the pension plan for the year ended June 30, 2023, relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2023, the School Division's proportion was 0.28247% as compared to 0.28368% at June 30, 2022.

For the year ended June 30, 2024, the School Division recognized pension expense of \$2,989,065 under the VRS Teacher Retirement Plan. Since there was a change in proportionate share between measurement dates, a portion of the pension expense was related to deferred amounts from changes in proportion and from differences between employer contributions and the proportionate share of employer contributions. Beginning with the June 30, 2022, measurement date, the difference between the expected and actual contributions is included with the pension expense calculation.

At June 30, 2024, the School Division reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                                                                               | <b>Deferred Outflows of<br/>Resources</b> | <b>Deferred Inflows of<br/>Resources</b> |
|---------------------------------------------------------------------------------------------------------------|-------------------------------------------|------------------------------------------|
| <b>School Division (Professional)</b>                                                                         |                                           |                                          |
| Differences between expected and actual experience                                                            | \$ 2,452,454                              | \$ 1,114,136                             |
| Changes in assumptions                                                                                        | 1,294,263                                 | -                                        |
| Net difference between projected and actual earnings on pension plan investments                              | -                                         | 1,856,314                                |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 879,329                                   | 345,448                                  |
| Employer contributions subsequent to the measurement date                                                     | 4,680,086                                 | -                                        |
| Total                                                                                                         | <u>\$ 9,306,132</u>                       | <u>\$ 3,315,898</u>                      |



**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**13. Pension Plan – Virginia Retirement System Teacher Retirement Plan (Continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

The \$4,680,086 reported as deferred outflows of resources related to pensions resulting from the School Division's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| <u>Year Ended June 30</u> | <u>School Division<br/>(Professional)</u> |
|---------------------------|-------------------------------------------|
| 2025                      | \$ (387,480)                              |
| 2026                      | (1,390,456)                               |
| 2027                      | 2,551,608                                 |
| 2028                      | 536,476                                   |
|                           | <u>\$ 1,310,148</u>                       |

**Net Pension Liability**

The net pension liability is calculated separately for each system and represents that particular system's total pension liability determined in accordance with GASB Statement No. 67, less that system's fiduciary net position. As of June 30, 2023, net pension liability amounts for the VRS Teacher Employee Retirement Plan are as follows (amounts expressed in thousands):

|                                  | <u>VRS Teacher<br/>Retirement Plan</u> |
|----------------------------------|----------------------------------------|
| Total pension liability          | \$ 57,574,609                          |
| Plan fiduciary net position      | 47,467,405                             |
| Employers' net pension liability | <u>\$ 10,107,204</u>                   |

|                                                                               |        |
|-------------------------------------------------------------------------------|--------|
| Plan fiduciary net position as a percentage<br>of the total pension liability | 82.45% |
|-------------------------------------------------------------------------------|--------|

The total pension liability is calculated by the System's actuary, and each plan's fiduciary net position is reported in the System's financial statements. The net pension liability is disclosed in accordance with the requirements of GASB Statement No. 67 in the System's notes to the financial statements and required supplementary information.

**Sensitivity of the School Division's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the School Division's proportionate share of the net pension liability using the discount rate of 6.75%, as well as what the School Division's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

|                                | <u>Net Pension Liability</u>       |                                         |                                    |
|--------------------------------|------------------------------------|-----------------------------------------|------------------------------------|
|                                | <u>1%<br/>Decrease<br/>(5.75%)</u> | <u>Current<br/>Discount<br/>(6.75%)</u> | <u>1%<br/>Increase<br/>(7.75%)</u> |
| School Division (Professional) | \$ 50,608,650                      | \$ 28,549,821                           | \$ 10,415,650                      |

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**13. Pension Plan – Virginia Retirement System Teacher Retirement Plan (Continued)**

**Pension Plan Fiduciary Net Position**

Detailed information about the VRS Teacher Retirement Plan's fiduciary net position is available in the separately issued VRS 2023 Annual Comprehensive Financial Report. A copy of the report may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2023-annual-report.pdf>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

**Payables to the Pension Plan**

At June 30, 2024, \$590,066 was payable to the System under the VRS Teacher Retirement Plan for the legally required contributions of the School Division related to the June 2024 payroll.

**14. Summary of Pension Elements**

A summary of the pension-related financial statement elements is as follows:

|                                                                                                               | <b>Governmental<br/>Activities</b> | <b>Business-Type<br/>Activities</b> | <b>Total Primary<br/>Government</b> | <b>Component<br/>Units</b> |
|---------------------------------------------------------------------------------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|----------------------------|
| Pension Expense                                                                                               |                                    |                                     |                                     |                            |
| VRS Political Subdivision Retirement Plan                                                                     | \$ 3,193,757                       | \$ 840,791                          | \$ 4,034,548                        | \$ 30,592                  |
| VRS Teacher Retirement Plan                                                                                   | -                                  | -                                   | -                                   | 2,989,065                  |
| Total Pension Expense                                                                                         | <u>\$ 3,193,757</u>                | <u>\$ 840,791</u>                   | <u>\$ 4,034,548</u>                 | <u>\$ 3,019,657</u>        |
| Net Pension Asset                                                                                             |                                    |                                     |                                     |                            |
| VRS Political Subdivision Retirement Plan                                                                     | <u>\$ -</u>                        | <u>\$ -</u>                         | <u>\$ -</u>                         | <u>\$ 833,000</u>          |
| Net Pension Liability                                                                                         |                                    |                                     |                                     |                            |
| VRS Political Subdivision Retirement Plan                                                                     | \$ 30,544,147                      | \$ 8,170,971                        | \$ 38,715,118                       | \$ -                       |
| VRS Teacher Retirement Plan                                                                                   | -                                  | -                                   | -                                   | 28,549,821                 |
| Total Pension Liability                                                                                       | <u>\$ 30,544,147</u>               | <u>\$ 8,170,971</u>                 | <u>\$ 38,715,118</u>                | <u>\$ 28,549,821</u>       |
| Deferred Outflows of Resources                                                                                |                                    |                                     |                                     |                            |
| Differences between expected and actual experience                                                            |                                    |                                     |                                     |                            |
| VRS Political Subdivision Retirement Plan                                                                     | \$ 564,706                         | \$ 148,665                          | \$ 713,371                          | \$ 28,010                  |
| VRS Teacher Retirement Plan                                                                                   | -                                  | -                                   | -                                   | 2,452,454                  |
| Changes in assumptions                                                                                        |                                    |                                     |                                     |                            |
| VRS Teacher Retirement Plan                                                                                   | -                                  | -                                   | -                                   | 1,294,263                  |
| Changes in proportion and differences between employer contributions and proportionate share of contributions |                                    |                                     |                                     |                            |
| VRS Teacher Retirement Plan                                                                                   | -                                  | -                                   | -                                   | 879,329                    |
| Employer contributions subsequent to the measurement date                                                     |                                    |                                     |                                     |                            |
| VRS Political Subdivision Retirement Plan                                                                     | 4,738,733                          | 1,230,267                           | 5,969,000                           | 18,736                     |
| VRS Teacher Retirement Plan                                                                                   | -                                  | -                                   | -                                   | 4,680,086                  |
| Total Deferred Outflows of Resources                                                                          | <u>\$ 5,303,439</u>                | <u>\$ 1,378,932</u>                 | <u>\$ 6,682,371</u>                 | <u>\$ 9,352,878</u>        |
| Deferred Inflows of Resources                                                                                 |                                    |                                     |                                     |                            |
| Differences between expected and actual experience                                                            |                                    |                                     |                                     |                            |
| VRS Teacher Retirement Plan                                                                                   | \$ -                               | \$ -                                | \$ -                                | \$ 1,114,136               |
| Net difference between projected and actual earnings on pension plan investments                              |                                    |                                     |                                     |                            |
| VRS Political Subdivision Retirement Plan                                                                     | 2,446,408                          | 644,043                             | 3,090,451                           | 113,596                    |
| VRS Teacher Retirement Plan                                                                                   | -                                  | -                                   | -                                   | 1,856,314                  |

(Continued)

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**14. Summary of Pension Elements (Continued)**

|                                                                                                                     | <u>Governmental<br/>Activities</u> | <u>Business-Type<br/>Activities</u> | <u>Total Primary<br/>Government</u> | <u>Component<br/>Units</u> |
|---------------------------------------------------------------------------------------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|----------------------------|
| Deferred Inflows of Resources (Continued)                                                                           |                                    |                                     |                                     |                            |
| Changes in proportion and differences<br>between employer contributions and<br>proportionate share of contributions |                                    |                                     |                                     |                            |
| VRS Teacher Retirement Plan                                                                                         | -                                  | -                                   | -                                   | 345,448                    |
| Total Deferred Inflows of Resources                                                                                 | <u>\$ 2,446,408</u>                | <u>\$ 644,043</u>                   | <u>\$ 3,090,451</u>                 | <u>\$ 3,429,494</u>        |

**15. Other Postemployment Benefits – Retiree Health Plan**

**Plan Description**

The City and School Division participate in a single-employer defined benefit healthcare plan (Retiree Health Plan) administered and sponsored by the City. Full-time employees retiring directly from the City must have at least 15 years of service, unless approved for VRS disability, to participate in the Retiree Health Plan. In addition, they must be eligible for retirement under VRS.

Eligible employees and dependents covered at the time of retirement may continue participation in the Retiree Health Plan at the same premium levels as active employees. This creates a benefit to the retiree in the form of a lower insurance rate by blending retirees with active employees, also known as an implicit rate subsidy.

In addition to the implicit rate subsidy, all pre-65 retirees who retired on or before October 1, 2010 receive a premium subsidy based on their coverage election. If the retiree elects retiree-only coverage, the City contributes between 86% and 97% of the subscriber-only premium. If the retiree elects retiree/child coverage, the City contributes between 75% and 85% of the retiree/child premium. If the retiree elects retiree/spouse, the City contributes between 53% and 66% of the retiree/spouse premium. If the retiree elects retiree/children, the City contributes between 53% and 67% of the retiree/children premium. If the retiree elects family coverage, the City contributes between 53% and 66% of the family premium. The actual City contribution within each range depends on the health plan selected by the retiree.

For individuals retiring after October 1, 2010, and who were hired before July 1, 2010, the City will contribute 3% of the retiree-only premium for each year of service up to 97% of the total retiree-only premium for the lifetime of the retiree. For employees hired on or after July 1, 2010, the City will contribute 3% of the retiree-only premium for each year of service up to 50% of the total retiree-only premium for the lifetime of the retiree.

When a retiree turns age 65 or otherwise becomes eligible for Medicare, the retiree transfers to a Medicare health supplement plan and/or drug plan. These individuals no longer receive the implicit rate subsidy; however, they still receive a premium subsidy. The City contributes 3% of the retiree-only premium for each year of service up to 97% not to exceed \$3,300. Employees hired on or after July 1, 2010 are not eligible to receive the Medicare health supplement plan and/or drug plan benefit.

Individuals retiring after October 1, 2010, do not receive a premium subsidy for dependents and are responsible to pay the difference in the actual premium rates above the premium subsidy. School Division retirees do not receive any premium subsidy and are responsible to pay the entire premium.

The benefits are governed by City Council or School Board policy and can be amended through Council or School Board action. The Retiree Health Plan does not issue a publicly available financial report.

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**15. Other Postemployment Benefits – Retiree Health Plan (Continued)**

**Plan Description (Continued)**

The City participates in the OPEB Trust Fund, an irrevocable trust established for the purpose of accumulating assets to fund postemployment benefits other than pensions. The Virginia Pooled OPEB Trust Fund issues a separate report, which may be obtained from VML/VACo Finance Program, 919 East Main Street, Suite 1100, Richmond, Virginia 23219.

**Employees Covered by Benefit Terms**

As of June 30, 2023, the date of the latest actuarial valuation for the City and School Division, the following employees were covered by the benefit terms of the Retiree Health Plan:

|                      | <u>City of Salem</u> | <u>School Division</u> |
|----------------------|----------------------|------------------------|
| Active employees     | 471                  | 557                    |
| Retired participants | <u>298</u>           | <u>24</u>              |
| Total participants   | <u>769</u>           | <u>581</u>             |

**Contributions**

The Retiree Health Plan is funded through member and employer contributions on a pay-as-you-go basis. City Retirees receiving benefits contribute a minimum of 3% to 14%, 15% to 25%, 34% to 47%, 33% to 47%, and 34% to 47% of the health insurance premium rate for retiree only, retiree + one minor child, retiree + spouse, retiree + children, and family coverage, respectively. The actual contribution within each range depends on the health plan selected by the retiree. School Division Retirees receiving benefits contribute 100% of the health insurance premium rate. During the current year, retired City and School Division members contributed \$444,866 and \$184,564, respectively, of the total premiums through their required monthly contributions of between \$11 and \$1,471, depending on the type of coverage and years of service.

The City and School Division contributed \$1,753,123 and \$159,252, respectively, in pay-as-you-go contributions to the Retiree Health Plan for the year ended June 30, 2024. In addition, the City and School Division contributed \$234,630 and \$97,135, respectively, to the OPEB Trust Fund. It is the intent of the City and School Division to fully fund the actuarially determined contributions each year.

**Net OPEB Liability**

Under the Retiree Health Plan, the City's and School Division's net OPEB liabilities were measured as of June 30, 2024. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation performed as of June 30, 2023. The components of the net OPEB liability as of June 30, 2024, were as follows:

|                                                                     | <u>City of Salem</u> | <u>School Division</u> |
|---------------------------------------------------------------------|----------------------|------------------------|
| Total OPEB liability                                                | \$ 26,069,467        | \$ 2,961,987           |
| Plan fiduciary net position                                         | 10,739,723           | 2,629,094              |
| Net OPEB liability                                                  | <u>\$ 15,329,744</u> | <u>\$ 332,893</u>      |
| Plan fiduciary net position as a percentage of total OPEB liability | 41.20%               | 88.76%                 |

**Actuarial Assumptions**

The total OPEB liability was determined as part of the actuarial valuation at the date indicated, using the following actuarial assumptions:

|                       |                                           |
|-----------------------|-------------------------------------------|
| Valuation date        | June 30, 2023                             |
| Measurement date      | June 30, 2024                             |
| Actuarial cost method | Entry age normal, level percentage of pay |

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**15. Other Postemployment Benefits – Retiree Health Plan (Continued)**

**Actuarial Assumptions (Continued)**

|                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Inflation                           | 2.50%                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Investment rate of return           | 6.5%, net of investment expense                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Pre-65 healthcare cost trend rates  | City: 6.50% for 2023 graded to 3.90% by 2073<br>School Division: 6.50% for 2023 graded to 3.90% by 2073                                                                                                                                                                                                                                                                                                                                                                             |
| Post-65 healthcare cost trend rates | City: 6.00% for 2023 graded to 3.90% by 2072<br>School Division: N/A                                                                                                                                                                                                                                                                                                                                                                                                                |
| Pre-retirement mortality            | General Employees: Pub-2010 Amount Weighted<br>General Employee Rates projected generationally;<br>females set forward 2 years.<br>Public Safety Employees: Pub-2010 Amount Weighted<br>Safety Employee Rates projected generationally; 95% of<br>rates for males; 105% of rates for females set forward 2<br>years.<br>Teachers: Pub-2010 Amount Weighted Teachers<br>Employee Rates projected generationally; 110% of rates<br>for males.                                         |
| Post-retirement mortality           | General Employees: Pub-2010 Amount Weighted<br>Healthy Retiree Rates projected generationally; 110% of<br>rates for females.<br>Public Safety Employees: Pub-2010 Amount Weighted<br>Safety Healthy Retiree Rates projected generationally;<br>110% of rates for males; 105% of rates for females set<br>forward 3 years.<br>Teachers: Pub-2010 Amount Weighted Teachers Healthy<br>Retiree Rates projected generationally; males set forward<br>1 year; 105% of rates for females. |

**Plan Investments**

In an effort to assist local governments in funding their OPEB liabilities, the Virginia Association of Counties and the Virginia Municipal League established the VACo/VML Pooled OPEB Trust (Trust). The Trust is an irrevocable trust offered to local governments and authorities and is governed by a Board of Trustees consisting of local officials of participants in the Trust. The Board of Trustees has adopted an investment policy to achieve a compound annualized rate of return over a market cycle, including current income and capital appreciation, in excess of 5 percent after inflation, in a manner consistent with prudent risk-taking. Investment decisions of the funds' assets are made by the Board of Trustees.

The Board of Trustees establishes investment objectives, risk tolerance and asset allocation policies in light of the investment policy, market and economic conditions, and prevailing prudent investment practices. The Board of Trustees monitors the investments to ensure adherence to the adopted policies and guidelines, while also reviewing and evaluating the performance of the investments and its investment advisors in light of available investment opportunities, market conditions, and publicly available indices for the generally accepted evaluation and measurement of such performance. The Trust provides a diversified portfolio consisting of investments in various asset classes such as bonds, domestic equities, international equities and cash. Specific investment information for the Trust can be obtained by writing to VML/VACo Finance Program, 919 East Main Street, Suite 1100, Richmond, Virginia 23219.

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**15. Other Postemployment Benefits – Retiree Health Plan (Continued)**

**Plan Investments (Continued)**

The Trust categorizes its investments within the fair value hierarchy established by GAAP. A government is permitted in certain circumstances to establish the fair value of an investment that does not have a readily determinable fair value by using the net asset value (NAV) per share (or its equivalent) of the investment. Investments in the Trust are valued using the NAV per share, which is determined by dividing the total value of the Trust by the number of outstanding shares. The NAV per share changes with the value of the underlying investments in the Trust. Generally, participants may redeem their investment at the end of a calendar quarter upon 90 days' written notice. The Trust currently invests in the following asset classes and strategies:

| <b><u>Asset Class</u></b>              | <b><u>Target<br/>Allocation</u></b> | <b><u>Arithmetic<br/>Long-Term<br/>Expected<br/>Rate of Return</u></b> | <b><u>Geometric<br/>Long-Term<br/>Expected<br/>Rate of Return</u></b> |
|----------------------------------------|-------------------------------------|------------------------------------------------------------------------|-----------------------------------------------------------------------|
| US Core Fixed Income                   | 20.00%                              | 2.21%                                                                  | 2.08%                                                                 |
| US Large Cap Equity                    | 21.00%                              | 5.38%                                                                  | 3.80%                                                                 |
| US Small Cap Equity                    | 10.00%                              | 6.94%                                                                  | 4.39%                                                                 |
| Foreign Developed Equity               | 13.00%                              | 6.92%                                                                  | 5.13%                                                                 |
| Emerging Markets Equity                | 5.00%                               | 9.59%                                                                  | 6.21%                                                                 |
| Private Real Estate Property           | 15.00%                              | 5.14%                                                                  | 3.91%                                                                 |
| Private Equity                         | 10.00%                              | 10.46%                                                                 | 6.25%                                                                 |
| Hedge Fund of Funds - Strategic        | 6.00%                               | 2.69%                                                                  | 1.94%                                                                 |
| Assumed Inflation - Mean               |                                     | 2.31%                                                                  | 2.30%                                                                 |
| Assumed Inflation - Standard Deviation |                                     | 1.44%                                                                  | 1.44%                                                                 |
| Portfolio Real Mean Return             |                                     | 5.62%                                                                  | 4.71%                                                                 |
| Portfolio Nominal Mean Return          |                                     | 7.93%                                                                  | 7.12%                                                                 |
| Portfolio Standard Deviation           |                                     |                                                                        | 13.16%                                                                |
| Long-Term Expected Rate of Return      |                                     |                                                                        | 6.50%                                                                 |

At June 30, 2024, the Plan held no investments in any one organization that represented 5% or more of fiduciary net position.

**Rate of Return**

As of June 30, 2024, the annual money-weighted rate of return on the plan investments, net of OPEB plan investment expense, was 9.48% for the City and 9.49% for the School Division. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**Discount Rate**

The discount rate used to measure the total OPEB liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at current contribution rates. Based on the current and historical commitment of the City to fully fund actuarially determined contribution amounts, the Retiree Health Plan's fiduciary net position combined with future contributions is sufficient to cover all projected future benefit payments. The long-term expected rate of return on plan investments is 6.50% and, when applied to the periods of projected benefit payments, it is not anticipated that the Retiree Health Plan's assets will be exhausted; therefore, the expected municipal bond rate was not applied in determining the discount rate.

**CITY OF SALEM, VIRGINIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**15. Other Postemployment Benefits – Retiree Health Plan (Continued)**

**Changes in Net OPEB Liability**

|                           | Increase (Decrease)               |                                          |                                       |
|---------------------------|-----------------------------------|------------------------------------------|---------------------------------------|
|                           | Total<br>OPEB<br>Liability<br>(a) | Plan<br>Fiduciary<br>Net Position<br>(b) | Net<br>OPEB<br>Liability<br>(a) - (b) |
| <b>City of Salem</b>      |                                   |                                          |                                       |
| Balances at June 30, 2023 | \$ 25,865,246                     | \$ 9,868,826                             | \$ 15,996,420                         |
| Changes for the year:     |                                   |                                          |                                       |
| Service cost              | 304,221                           | -                                        | 304,221                               |
| Interest                  | 1,683,163                         | -                                        | 1,683,163                             |
| Contributions - employer  | -                                 | 1,987,753                                | (1,987,753)                           |
| Net investment income     | -                                 | 676,924                                  | (676,924)                             |
| Benefit payments          | (1,783,163)                       | (1,783,163)                              | -                                     |
| Administrative expenses   | -                                 | (10,617)                                 | 10,617                                |
| Net changes               | 204,221                           | 870,897                                  | (666,676)                             |
| Balances at June 30, 2024 | \$ 26,069,467                     | \$ 10,739,723                            | \$ 15,329,744                         |
| <b>School Division</b>    |                                   |                                          |                                       |
| Balances at June 30, 2023 | \$ 2,846,224                      | \$ 2,314,901                             | \$ 531,323                            |
| Changes for the year:     |                                   |                                          |                                       |
| Service cost              | 89,300                            | -                                        | 89,300                                |
| Interest                  | 185,715                           | -                                        | 185,715                               |
| Contributions - employer  | -                                 | 256,387                                  | (256,387)                             |
| Net investment income     | -                                 | 219,854                                  | (219,854)                             |
| Benefit payments          | (159,252)                         | (159,252)                                | -                                     |
| Administrative expenses   | -                                 | (2,796)                                  | 2,796                                 |
| Net changes               | 115,763                           | 314,193                                  | (198,430)                             |
| Balances at June 30, 2024 | \$ 2,961,987                      | \$ 2,629,094                             | \$ 332,893                            |

(The previous table presents amounts associated with the primary government. The OPEB Trust Fund financial statements present amounts associated with the primary government and custodial entities.)

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the net OPEB liability calculated using the discount rate of 6.50%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.50%) or one percentage point higher (7.50%) than the current rate:

|                 | Net OPEB Liability        |                                |                           |
|-----------------|---------------------------|--------------------------------|---------------------------|
|                 | 1%<br>Decrease<br>(5.50%) | Current<br>Discount<br>(6.50%) | 1%<br>Increase<br>(7.50%) |
| City of Salem   | \$ 17,929,019             | \$ 15,329,744                  | \$ 13,085,682             |
| School Division | 550,301                   | 332,893                        | 130,335                   |



**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**15. Other Postemployment Benefits – Retiree Health Plan (Continued)**

**Sensitivity of the Net OPEB Liability to Changes in Healthcare Cost Trend Rates**

The following presents the net OPEB liability calculated using the current healthcare cost trend rate as well as what the net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current rate:

|                 | <b>Net OPEB Liability</b> |                               |                        |
|-----------------|---------------------------|-------------------------------|------------------------|
|                 | <b>1%<br/>Decrease</b>    | <b>Current Trend<br/>Rate</b> | <b>1%<br/>Increase</b> |
| City of Salem   | \$ 13,618,200             | \$ 15,329,744                 | \$ 17,321,993          |
| School Division | 47,243                    | 332,893                       | 659,583                |

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2024, the City and School Division recognized OPEB expense of \$1,457,187 and \$142,141, respectively. At June 30, 2024, the City and School Division reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|                                                                          | <b>Deferred Outflows<br/>of Resources</b> | <b>Deferred Inflows<br/>of Resources</b> |
|--------------------------------------------------------------------------|-------------------------------------------|------------------------------------------|
| <b>City of Salem</b>                                                     |                                           |                                          |
| Differences between expected and actual experience                       | \$ 1,519,171                              | \$ 390,552                               |
| Changes in assumptions                                                   | 1,070,875                                 | 389,578                                  |
| Net difference between projected and actual earnings on plan investments | -                                         | 27,194                                   |
| Total                                                                    | <u>\$ 2,590,046</u>                       | <u>\$ 807,324</u>                        |
| <b>School Division</b>                                                   |                                           |                                          |
| Differences between expected and actual experience                       | \$ 282,489                                | \$ 26,979                                |
| Changes in assumptions                                                   | 59,593                                    | 80,508                                   |
| Net difference between projected and actual earnings on plan investments | -                                         | 5,962                                    |
| Total                                                                    | <u>\$ 342,082</u>                         | <u>\$ 113,449</u>                        |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| <b>Year ended June 30</b> | <b>City of Salem</b> | <b>School Division</b> |
|---------------------------|----------------------|------------------------|
| 2025                      | \$ (176,240)         | \$ 4,278               |
| 2026                      | 769,807              | 79,549                 |
| 2027                      | 523,251              | 25,265                 |
| 2028                      | 399,532              | 44,988                 |
| 2029                      | 266,372              | 57,548                 |
| Thereafter                | -                    | 17,005                 |
|                           | <u>\$ 1,782,722</u>  | <u>\$ 228,633</u>      |

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**16. Other Postemployment Benefits – Group Life Insurance and Health Insurance Credit**

**Virginia Retirement System OPEB Plans**

In addition to their participation in the pension plans offered through VRS, the City and School Division also participate in various cost sharing and agent multi-employer other postemployment benefit plans, described as follows.

**Plan Description – Group Life Insurance Program**

All full-time, salaried, permanent employees of the City and School Division are automatically covered by the VRS Group Life Insurance (GLI) Program upon employment. In addition to the basic group life insurance benefit, members are also eligible to elect additional coverage for themselves as well as a spouse or dependent children through the Optional Group Life Insurance Program. For members who elect the optional group life insurance coverage, the insurer bills employers directly for the premiums. Employers deduct these premiums from members' paychecks and pay the premiums to the insurer. Since this is a separate and fully insured program, it is not included as part of the GLI Program OPEB.

Specific information for the GLI Program is available at <https://www.varetire.org/members/benefits/life-insurance/basic-group-life-insurance.asp>. The GLI Program is administered by the VRS, along with pensions and other OPEB plans, for public employer groups in the Commonwealth of Virginia. This plan is considered a multiple-employer, cost sharing plan.

**Plan Description – Political Subdivision Health Insurance Credit Program**

All full-time, salaried permanent (non-professional) employees of the School Division are automatically covered by the Political Subdivision Health Insurance Credit (HIC) Program. The Political Subdivision HIC provides all the same benefits as the Teacher HIC described below, except the Political Subdivision HIC Program is considered a multi-employer, agent defined benefit plan. As of the June 30, 2023, actuarial valuation, the following School Division employees were covered by the benefit terms of the General Employee Health Insurance Credit Program:

|                                                                         | <b><u>School Division<br/>(Non-Professional)</u></b> |
|-------------------------------------------------------------------------|------------------------------------------------------|
| Inactive members or their beneficiaries<br>currently receiving benefits | 38                                                   |
| Inactive members:                                                       |                                                      |
| Vested inactive members                                                 | 6                                                    |
| Inactive members active elsewhere in VRS                                | 19                                                   |
| Total inactive members                                                  | <u>63</u>                                            |
| Active members                                                          | 60                                                   |
| Total covered employees                                                 | <u><u>123</u></u>                                    |

**Plan Description – Teacher Employee Health Insurance Credit Program**

All full time, salaried permanent (professional) employees of the School Division and other Virginia public school divisions are automatically covered by the VRS Teacher Employee Health Insurance Credit (HIC) Program. Members earn one month of service credit toward the benefit for each month they are employed and for which their employer pays contributions to VRS. The health insurance credit is a tax-free reimbursement in an amount set by the General Assembly for each year of service credit against qualified health insurance premiums retirees pay for single coverage, excluding any portion covering the spouse or dependents. The credit cannot exceed the amount of the premiums and ends upon the retiree's death.

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**16. Other Postemployment Benefits – Group Life Insurance and Health Insurance Credit (Continued)**

**Plan Description – Teacher Employee Health Insurance Credit Program (Continued)**

Specific information about the Teacher HIC Program is available at <https://www.varetire.org/retirees/insurance/healthinscredit/index.html>. The Teacher HIC Program is administered by the VRS, along with pensions and other OPEB plans, for public employer groups in the Commonwealth of Virginia. It is considered a multiple-employer, cost sharing plan.

**Contributions**

Contributions to the VRS OPEB programs were based on actuarially determined rates from actuarial valuations as of June 30, 2021. The actuarially determined rates were expected to finance the cost of benefits earned by employees during the year, with an additional amount to fund any unfunded accrued liability. Specific details related to the contributions for the VRS OPEB programs are as follows:

|                                             | <b>OPEB Contributions</b>           |                                     |
|---------------------------------------------|-------------------------------------|-------------------------------------|
|                                             | <b>Year Ended<br/>June 30, 2024</b> | <b>Year Ended<br/>June 30, 2023</b> |
| City of Salem - GLI                         | \$ 164,555                          | \$ 143,788                          |
| School Division - Non-Professional GLI      | 9,878                               | 9,029                               |
| School Division - Professional GLI          | 158,510                             | 150,865                             |
| School Division - Political Subdivision HIC | 20,301                              | 18,538                              |
| School Division - Teacher Employee HIC      | 355,177                             | 337,915                             |

**GLI Program**

|             |                                                                                                                                                                                  |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Governed by | <i>Code of Virginia</i> 51.1-506 and 51.1-508 and may be impacted as a result of funding provided to school divisions and governmental agencies by the Virginia General Assembly |
| Total rate  | 1.34% of covered employee compensation; rate allocated 60/40, 0.80% employee and 0.54% employer; employers may elect to pay all or part of the employee contribution             |

In June 2023, the Commonwealth made a special contribution of approximately \$10.1 million to the Group Life Insurance Program. The special payment was authorized by Chapter 2 of the Acts of Assembly of 2022, Special Session I, as amended by Chapter 769, 2023 Acts of Assembly Reconvened Session, and is classified as a non-employer contribution. The City's proportionate share is reflected in the net OPEB liability in Exhibit 1, in other general revenues in Exhibit 2, in the net OPEB liability in Exhibit 8, in miscellaneous nonoperating revenues in Exhibit 9, in the net OPEB liability in Exhibit 25, and in miscellaneous nonoperating revenues in Exhibit 26. The School Division's proportionate share is reflected in the component units' net OPEB liability in Exhibit 1, in the component units' other general revenues in Exhibit 2, in the net OPEB liability in Exhibit 13, and in other general revenues in Exhibit 14.

**Political Subdivision HIC Program**

|             |                                                                                                                                                 |
|-------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| Governed by | <i>Code of Virginia</i> 51.1-1400 and may be impacted as a result of funding provided to governmental agencies by the Virginia General Assembly |
| Total rate  | 1.11% of covered employee compensation                                                                                                          |

**Teacher Employee HIC Program**

|             |                                                                                                                                            |
|-------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| Governed by | <i>Code of Virginia</i> 51.1-1401 and may be impacted as a result of funding provided to school divisions by the Virginia General Assembly |
| Total rate  | 1.21% of covered employee compensation                                                                                                     |

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**16. Other Postemployment Benefits – Group Life Insurance and Health Insurance Credit (Continued)**

**Contributions (Continued)**

In June 2023, the Commonwealth made a special contribution of approximately \$4.0 million to the Teacher Employee HIC Program. The special payment was authorized by Chapter 2 of the Acts of Assembly of 2022, Special Session I, as amended by Chapter 769, 2023 Acts of Assembly Reconvened Session, and is classified as a non-employer contribution. The School Division's proportionate share is reflected in the component units' net OPEB liability in Exhibit 1, in the component units' other general revenues in Exhibit 2, in the net OPEB liability in Exhibit 13, and in other general revenues in Exhibit 14.

**OPEB Liabilities, OPEB Expense and Deferred Inflows and Outflows of Resources Related to OPEB**

The net OPEB liabilities were measured as of June 30, 2023, and the total OPEB liabilities used to calculate the net OPEB liabilities were determined by an actuarial valuation performed as of June 30, 2022, and rolled forward to the measurement date of June 30, 2023. The covered employer's proportions of the net OPEB liabilities were based on the covered employer's actuarially determined employer contributions for the year ended June 30, 2023, relative to the total of the actuarially determined employer contributions for all participating employers. Specific details related to the City's and School Division's proportionate shares of the net VRS OPEB liabilities and VRS OPEB expenses for the GLI Program and Teacher Employee HIC Program are as follows:

|                                        | <b>Proportionate<br/>Share of Net<br/>OPEB Liability</b> | <b>Employer's Proportion</b> |                      |
|----------------------------------------|----------------------------------------------------------|------------------------------|----------------------|
|                                        | <b>June 30, 2024</b>                                     | <b>June 30, 2023</b>         | <b>June 30, 2022</b> |
| City of Salem - GLI                    | \$ 1,334,355                                             | 0.11707%                     | 0.11778%             |
| School Division - Non-Professional GLI | 85,151                                                   | 0.00710%                     | 0.00667%             |
| School Division - Professional GLI     | 1,422,506                                                | 0.11861%                     | 0.12043%             |
| School Division - Teacher Employee HIC | 3,392,938                                                | 0.28008%                     | 0.28107%             |

|                                        | <b>OPEB Expense<br/>Year Ended<br/>June 30, 2024</b> |
|----------------------------------------|------------------------------------------------------|
| City of Salem - GLI                    | \$ 41,718                                            |
| School Division - Non-Professional GLI | 4,722                                                |
| School Division - Professional GLI     | 64,272                                               |
| School Division - Teacher Employee HIC | 263,188                                              |

Since there was a change in proportionate share between measurement dates, portions of the OPEB expenses above were related to deferred amounts from changes in proportion. The net OPEB liabilities for the GLI Program and the Teacher Employee HIC Program represent each program's total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of the measurement date of June 30, 2023, net OPEB liability amounts for the entire GLI Program and the entire Teacher Employee HIC Program are as follows (amounts expressed in thousands):

|                                                                        | <b>GLI Program</b>  | <b>Teacher Employee<br/>HIC Program</b> |
|------------------------------------------------------------------------|---------------------|-----------------------------------------|
| Total OPEB liability                                                   | \$ 3,907,052        | \$ 1,475,471                            |
| Plan fiduciary net position                                            | 2,707,739           | 264,054                                 |
| Net OPEB liability                                                     | <u>\$ 1,199,313</u> | <u>\$ 1,211,417</u>                     |
| Plan fiduciary net position as a<br>percentage of total OPEB liability | 69.30%              | 17.90%                                  |

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**16. Other Postemployment Benefits – Group Life Insurance and Health Insurance Credit (Continued)**

**OPEB Liabilities, OPEB Expense and Deferred Inflows and Outflows of Resources Related to OPEB (Continued)**

The total OPEB liabilities for the GLI Program and Teacher Employee HIC Program are calculated by the VRS actuary, and each plan's fiduciary net position is reported in the VRS financial statements. The net OPEB liabilities are disclosed in accordance with the requirements of GASB Statement No. 74 in the VRS notes to the financial statements and required supplementary information.

Changes in the net OPEB liability of the Political Subdivision HIC Program are as follows:

|                                                       | <b>Increase (Decrease)</b>                  |                                                    |                                                 |
|-------------------------------------------------------|---------------------------------------------|----------------------------------------------------|-------------------------------------------------|
|                                                       | <b>Total<br/>OPEB<br/>Liability<br/>(a)</b> | <b>Plan<br/>Fiduciary<br/>Net Position<br/>(b)</b> | <b>Net<br/>OPEB<br/>Liability<br/>(a) - (b)</b> |
| <b>School Division - Political Subdivision HIC</b>    |                                             |                                                    |                                                 |
| Balances at June 30, 2022                             | \$ 180,659                                  | \$ 79,253                                          | \$ 101,406                                      |
| Changes for the year:                                 |                                             |                                                    |                                                 |
| Service cost                                          | 2,533                                       | -                                                  | 2,533                                           |
| Interest                                              | 11,843                                      | -                                                  | 11,843                                          |
| Differences between expected<br>and actual experience | 27,368                                      | -                                                  | 27,368                                          |
| Contributions - employer                              | -                                           | 18,538                                             | (18,538)                                        |
| Net investment income                                 | -                                           | 4,445                                              | (4,445)                                         |
| Benefit payments                                      | (15,475)                                    | (15,475)                                           | -                                               |
| Administrative expenses                               | -                                           | (89)                                               | 89                                              |
| Other changes                                         | -                                           | 550                                                | (550)                                           |
| Net changes                                           | 26,269                                      | 7,969                                              | 18,300                                          |
| Balances at June 30, 2023                             | \$ 206,928                                  | \$ 87,222                                          | \$ 119,706                                      |

In the year ended June 30, 2024, the School Division recognized OPEB expense of \$14,695 related to the Political Subdivision HIC Program.

At June 30, 2024, the City and School Division reported deferred outflows of resources and deferred inflows of resources related to VRS OPEB from the following sources:

|                                                                                | <b>Deferred Outflows<br/>of Resources</b> | <b>Deferred Inflows<br/>of Resources</b> |
|--------------------------------------------------------------------------------|-------------------------------------------|------------------------------------------|
| <b>City of Salem - GLI</b>                                                     |                                           |                                          |
| Differences between expected and actual<br>experience                          | \$ 135,924                                | \$ 41,311                                |
| Net difference between projected and actual<br>earnings on program investments | -                                         | 54,690                                   |
| Changes in assumptions                                                         | 29,090                                    | 94,291                                   |
| Changes in proportion                                                          | 17,811                                    | 42,909                                   |
| Employer contributions subsequent to the<br>measurement date                   | 164,555                                   | -                                        |
| Total                                                                          | \$ 347,380                                | \$ 233,201                               |

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**16. Other Postemployment Benefits – Group Life Insurance and Health Insurance Credit (Continued)**

**OPEB Liabilities, OPEB Expense and Deferred Inflows and Outflows of Resources Related to OPEB (Continued)**

|                                                                             | <b><u>Deferred Outflows<br/>of Resources</u></b> | <b><u>Deferred Inflows<br/>of Resources</u></b> |
|-----------------------------------------------------------------------------|--------------------------------------------------|-------------------------------------------------|
| <b>School Division - Non-Professional GLI</b>                               |                                                  |                                                 |
| Differences between expected and actual experience                          | \$ 8,505                                         | \$ 2,585                                        |
| Net difference between projected and actual earnings on program investments | -                                                | 3,422                                           |
| Changes in assumptions                                                      | 1,820                                            | 5,900                                           |
| Changes in proportion                                                       | 9,652                                            | 2,688                                           |
| Employer contributions subsequent to the measurement date                   | 9,878                                            | -                                               |
| Total                                                                       | <u>\$ 29,855</u>                                 | <u>\$ 14,595</u>                                |
| <b>School Division - Professional GLI</b>                                   |                                                  |                                                 |
| Differences between expected and actual experience                          | \$ 142,074                                       | \$ 43,180                                       |
| Net difference between projected and actual earnings on program investments | -                                                | 57,164                                          |
| Changes in assumptions                                                      | 30,407                                           | 98,557                                          |
| Changes in proportion                                                       | 48,936                                           | 35,575                                          |
| Employer contributions subsequent to the measurement date                   | 158,510                                          | -                                               |
| Total                                                                       | <u>\$ 379,927</u>                                | <u>\$ 234,476</u>                               |
| <b>School Division - Political Subdivision HIC</b>                          |                                                  |                                                 |
| Differences between expected and actual experience                          | \$ 17,865                                        | \$ 16,237                                       |
| Changes in assumptions                                                      | 14,733                                           | -                                               |
| Net difference between projected and actual earnings on program investments | -                                                | 19                                              |
| Employer contributions subsequent to the measurement date                   | 20,301                                           | -                                               |
| Total                                                                       | <u>\$ 52,899</u>                                 | <u>\$ 16,256</u>                                |
| <b>School Division - Teacher Employee HIC</b>                               |                                                  |                                                 |
| Differences between expected and actual experience                          | \$ -                                             | \$ 149,340                                      |
| Net difference between projected and actual earnings on program investments | 1,703                                            | -                                               |
| Changes in assumptions                                                      | 78,982                                           | 3,419                                           |
| Changes in proportion                                                       | 124,340                                          | 71,790                                          |
| Employer contributions subsequent to the measurement date                   | 355,177                                          | -                                               |
| Total                                                                       | <u>\$ 560,202</u>                                | <u>\$ 224,549</u>                               |

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**16. Other Postemployment Benefits – Group Life Insurance and Health Insurance Credit (Continued)**

**OPEB Liabilities, OPEB Expense and Deferred Inflows and Outflows of Resources Related to OPEB (Continued)**

The deferred outflows of resources related to OPEB resulting from the City's and School Division's contributions subsequent to the measurement date will be recognized as reductions of the net OPEB liabilities in the fiscal year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to VRS OPEB will be recognized in OPEB expense in future reporting periods as follows:

| <b>City of Salem</b>          |            |                 |  |  |
|-------------------------------|------------|-----------------|--|--|
| <b>Year Ended<br/>June 30</b> | <b>GLI</b> |                 |  |  |
| 2025                          | \$         | (18,675)        |  |  |
| 2026                          |            | (64,125)        |  |  |
| 2027                          |            | 16,346          |  |  |
| 2028                          |            | 4,079           |  |  |
| 2029                          |            | 11,999          |  |  |
|                               | \$         | <u>(50,376)</u> |  |  |

| <b>School Division</b>        |                                 |                             |                                      |                                 |
|-------------------------------|---------------------------------|-----------------------------|--------------------------------------|---------------------------------|
| <b>Year Ended<br/>June 30</b> | <b>GLI<br/>Non-Professional</b> | <b>GLI<br/>Professional</b> | <b>Political<br/>Subdivision HIC</b> | <b>Teacher<br/>Employee HIC</b> |
| 2025                          | \$ 81                           | \$ (9,397)                  | \$ 8,182                             | \$ (12,464)                     |
| 2026                          | (2,134)                         | (56,076)                    | 6,891                                | (9,360)                         |
| 2027                          | 3,350                           | 31,154                      | 1,065                                | 3,204                           |
| 2028                          | 2,350                           | 11,010                      | 204                                  | (421)                           |
| 2029                          | 1,735                           | 10,250                      | -                                    | 4,021                           |
| Thereafter                    | -                               | -                           | -                                    | (4,504)                         |
|                               | <u>\$ 5,382</u>                 | <u>\$ (13,059)</u>          | <u>\$ 16,342</u>                     | <u>\$ (19,524)</u>              |

**Actuarial Assumptions and Other Inputs**

The total VRS OPEB liability was determined using the following assumptions based on an actuarial valuation date of June 30, 2022, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2023:

|                                                                    |               |
|--------------------------------------------------------------------|---------------|
| Inflation                                                          | 2.50%         |
| Salary increases, including inflation                              |               |
| Locality – General employees                                       | 3.50% - 5.35% |
| Locality – Hazardous duty employees                                | 3.50% - 4.75% |
| Teachers                                                           | 3.50% - 5.95% |
| Investment rate of return, net of expenses,<br>Including inflation | 6.75%         |

Mortality rates used for the various VRS OPEB plans are the same as those used for the actuarial valuations of the VRS pension plans. The mortality rates are discussed in detail in note 12.



**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
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**16. Other Postemployment Benefits – Group Life Insurance and Health Insurance Credit (Continued)**

**Long-Term Expected Rate of Return**

The long-term expected rate of return on VRS investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

| <b>Asset Class (Strategy)</b>        | <b>Target Allocation</b> | <b>Arithmetic Long-Term Expected Rate of Return</b> | <b>Weighted Average Long-Term Expected Rate of Return</b> |
|--------------------------------------|--------------------------|-----------------------------------------------------|-----------------------------------------------------------|
| Public Equity                        | 34.00%                   | 6.14%                                               | 2.09%                                                     |
| Fixed Income                         | 15.00%                   | 2.56%                                               | 0.38%                                                     |
| Credit Strategies                    | 14.00%                   | 5.60%                                               | 0.78%                                                     |
| Real Assets                          | 14.00%                   | 5.02%                                               | 0.70%                                                     |
| Private Equity                       | 16.00%                   | 9.17%                                               | 1.47%                                                     |
| MAPS - Multi-Asset Public Strategies | 4.00%                    | 4.50%                                               | 0.18%                                                     |
| PIP - Private Investment Partnership | 2.00%                    | 7.18%                                               | 0.14%                                                     |
| Cash                                 | 1.00%                    | 1.20%                                               | 0.01%                                                     |
| Total                                | 100.00%                  |                                                     | 5.75%                                                     |
|                                      |                          | Inflation                                           | 2.50%                                                     |
|                                      |                          | Expected arithmetic nominal return*                 | 8.25%                                                     |

\* The above allocation provides for a one-year return of 8.25%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected rate of return for the system, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 7.14%, including expected inflation of 2.50%. On June 15, 2023, the VRS Board elected a long-term rate of 6.75%, which was roughly at the 45<sup>th</sup> percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.14%, including inflation of 2.50%.

**Discount Rate**

The discount rate used to measure the GLI and HIC OPEB liabilities was 6.75%. The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Guidance, and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ending June 30, 2023, the rate contributed by the employer for the OPEB liabilities will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 113% of the actuarially determined contribution rate for GLI and 100% of the actuarially determined contribution rate for all other OPEB plans. From July 1, 2023, on, participating employers are assumed to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the OPEB plans' fiduciary net positions were projected to be available to make all projected future benefit payments of eligible employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total OPEB liability.

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**16. Other Postemployment Benefits – Group Life Insurance and Health Insurance Credit (Continued)**

**Sensitivity of the Net OPEB Liabilities to Changes in the Discount Rate**

The following presents the City's and School Division's net VRS OPEB liabilities, as well as what the City's and School Division's net VRS OPEB liabilities would be if they were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

|                                             | <b>Net OPEB Liability</b>          |                                         |                                    |
|---------------------------------------------|------------------------------------|-----------------------------------------|------------------------------------|
|                                             | <b>1%<br/>Decrease<br/>(5.75%)</b> | <b>Current<br/>Discount<br/>(6.75%)</b> | <b>1%<br/>Increase<br/>(7.75%)</b> |
| City of Salem - GLI                         | \$ 1,977,931                       | \$ 1,334,355                            | \$ 814,019                         |
| School Division - Non-Professional GLI      | 126,221                            | 85,151                                  | 51,946                             |
| School Division - Professional GLI          | 2,108,598                          | 1,422,506                               | 867,796                            |
| School Division - Political Subdivision HIC | 139,486                            | 119,706                                 | 102,782                            |
| School Division - Teacher Employee HIC      | 3,837,792                          | 3,392,938                               | 3,015,963                          |

**OPEB Plan Fiduciary Net Positions**

Information about the various VRS OPEB plan fiduciary net positions is available in the separately issued VRS 2023 Annual Comprehensive Financial Report. A copy of the report may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2023-annual-report.pdf>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

**Payables to the OPEB Plans**

At June 30, 2024, the following amounts were payable to VRS for the legally required contributions related to the June 2024 payroll:

|                                             | <b>Payable to VRS<br/>June 30, 2024</b> |
|---------------------------------------------|-----------------------------------------|
| City of Salem - GLI                         | \$ 35,211                               |
| School Division - Non-Professional GLI      | 2,215                                   |
| School Division - Professional GLI          | 38,299                                  |
| School Division - Political Subdivision HIC | 1,864                                   |
| School Division - Teacher Employee HIC      | 34,584                                  |

**17. Summary of Other Postemployment Benefit Elements**

A summary of the other postemployment benefit financial statement elements is as follows:

|                               | <b>Governmental<br/>Activities</b> | <b>Business-Type<br/>Activities</b> | <b>Total Primary<br/>Government</b> | <b>Component<br/>Units</b> |
|-------------------------------|------------------------------------|-------------------------------------|-------------------------------------|----------------------------|
| <b>OPEB Expense</b>           |                                    |                                     |                                     |                            |
| Retiree Health Plan           | \$ 1,150,722                       | \$ 306,465                          | \$ 1,457,187                        | \$ 142,141                 |
| VRS GLI                       | 33,024                             | 8,694                               | 41,718                              | 68,994                     |
| VRS Political Subdivision HIC | -                                  | -                                   | -                                   | 14,695                     |
| VRS Teacher Employee HIC      | -                                  | -                                   | -                                   | 263,188                    |
| Total OPEB Expense            | <u>\$ 1,183,746</u>                | <u>\$ 315,159</u>                   | <u>\$ 1,498,905</u>                 | <u>\$ 489,018</u>          |
| <b>Net OPEB Liability</b>     |                                    |                                     |                                     |                            |
| Retiree Health Plan           | \$ 11,739,006                      | \$ 3,590,738                        | \$ 15,329,744                       | \$ 332,893                 |
| VRS GLI                       | 1,040,133                          | 294,222                             | 1,334,355                           | 1,507,657                  |
| VRS Political Subdivision HIC | -                                  | -                                   | -                                   | 119,706                    |
| VRS Teacher Employee HIC      | -                                  | -                                   | -                                   | 3,392,938                  |
| Total OPEB Liability          | <u>\$ 12,779,139</u>               | <u>\$ 3,884,960</u>                 | <u>\$ 16,664,099</u>                | <u>\$ 5,353,194</u>        |

**CITY OF SALEM, VIRGINIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**17. Summary of Other Postemployment Benefit Elements (Continued)**

|                                                                             | <b>Governmental<br/>Activities</b> | <b>Business-Type<br/>Activities</b> | <b>Total Primary<br/>Government</b> | <b>Component<br/>Units</b> |
|-----------------------------------------------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|----------------------------|
| <b>Deferred Outflows of Resources</b>                                       |                                    |                                     |                                     |                            |
| Differences between expected and actual experience                          |                                    |                                     |                                     |                            |
| Retiree Health Plan                                                         | \$ 1,199,575                       | \$ 319,596                          | \$ 1,519,171                        | \$ 282,489                 |
| VRS GLI                                                                     | 107,598                            | 28,326                              | 135,924                             | 150,579                    |
| VRS Political Subdivision HIC                                               | -                                  | -                                   | -                                   | 17,865                     |
| VRS Teacher Employee HIC                                                    | -                                  | -                                   | -                                   | 1,703                      |
| Changes in assumptions                                                      |                                    |                                     |                                     |                            |
| Retiree Health Plan                                                         | 845,589                            | 225,286                             | 1,070,875                           | 59,593                     |
| VRS GLI                                                                     | 23,027                             | 6,063                               | 29,090                              | 32,227                     |
| VRS Political Subdivision HIC                                               | -                                  | -                                   | -                                   | 14,733                     |
| VRS Teacher Employee HIC                                                    | -                                  | -                                   | -                                   | 78,982                     |
| Changes in proportion                                                       |                                    |                                     |                                     |                            |
| VRS GLI                                                                     | 14,099                             | 3,712                               | 17,811                              | 58,588                     |
| VRS Teacher Employee HIC                                                    | -                                  | -                                   | -                                   | 124,340                    |
| Employer contributions subsequent to the measurement date                   |                                    |                                     |                                     |                            |
| VRS GLI                                                                     | 130,103                            | 34,452                              | 164,555                             | 168,388                    |
| VRS Political Subdivision HIC                                               | -                                  | -                                   | -                                   | 20,301                     |
| VRS Teacher Employee HIC                                                    | -                                  | -                                   | -                                   | 355,177                    |
| Total Deferred Outflows of Resources                                        | <u>\$ 2,319,991</u>                | <u>\$ 617,435</u>                   | <u>\$ 2,937,426</u>                 | <u>\$ 1,364,965</u>        |
| <b>Deferred Inflows of Resources</b>                                        |                                    |                                     |                                     |                            |
| Differences between expected and actual experience                          |                                    |                                     |                                     |                            |
| Retiree Health Plan                                                         | \$ 308,390                         | \$ 82,162                           | \$ 390,552                          | \$ 26,979                  |
| VRS GLI                                                                     | 32,702                             | 8,609                               | 41,311                              | 45,765                     |
| VRS Political Subdivision HIC                                               | -                                  | -                                   | -                                   | 16,237                     |
| VRS Teacher Employee HIC                                                    | -                                  | -                                   | -                                   | 149,340                    |
| Net difference between projected and actual earnings on program investments |                                    |                                     |                                     |                            |
| Retiree Health Plan                                                         | 21,474                             | 5,720                               | 27,194                              | 5,962                      |
| VRS GLI                                                                     | 43,293                             | 11,397                              | 54,690                              | 60,586                     |
| VRS Political Subdivision HIC                                               | -                                  | -                                   | -                                   | 19                         |
| Changes in assumptions                                                      |                                    |                                     |                                     |                            |
| Retiree Health Plan                                                         | 307,620                            | 81,958                              | 389,578                             | 80,508                     |
| VRS GLI                                                                     | 74,640                             | 19,651                              | 94,291                              | 104,457                    |
| VRS Teacher Employee HIC                                                    | -                                  | -                                   | -                                   | 3,419                      |
| Changes in proportion                                                       |                                    |                                     |                                     |                            |
| VRS GLI                                                                     | 33,966                             | 8,943                               | 42,909                              | 38,263                     |
| VRS Teacher Employee HIC                                                    | -                                  | -                                   | -                                   | 71,790                     |
| Total Deferred Inflows of Resources                                         | <u>\$ 822,085</u>                  | <u>\$ 218,440</u>                   | <u>\$ 1,040,525</u>                 | <u>\$ 603,325</u>          |

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**18. Commitments and Contingencies**

**Construction Commitments**

Active construction projects at the end of the year are as follows:

|                                                                     | Spent<br>To Date     | Remaining<br>Contract |
|---------------------------------------------------------------------|----------------------|-----------------------|
| Digester Project - WVWA (Salem Portion)                             | \$ 2,173,385         | \$ 147,052            |
| Moyer Sports Complex Renovation                                     | 21,636,522           | 1,322,782             |
| Downtown Improvements - Main St. to Market St. to Thompson Memorial | 1,039,911            | 2,908,042             |
| Colorado Street Bridge Project                                      | 2,735,236            | 2,376,028             |
| Jury Room Expansion at Salem Courthouse                             | 181,276              | 516,345               |
|                                                                     | <u>\$ 27,766,330</u> | <u>\$ 7,270,249</u>   |

**Electrical Service**

On July 1, 2006, the City entered into an agreement with American Electric Power Service Corporation to purchase electricity for consumption and resale to City residents. The rates are recalculated annually based on the supplier's cost. As part of the agreement, an annual cost true-up is required based upon American Electric Power's FERC filing. The City's policy is to recognize the true-up as an expense when it is billed. The true-up for December 31, 2023 resulted in an expense of \$765,277 in the current fiscal year. The agreement expires May 31, 2026 with two possible five-year period renewals and may be terminated under certain circumstances.

On July 1, 2006, the City entered into an agreement with the United States Department of Energy to purchase electricity during American Electric Power's peak usage periods. The agreement requires a 37-month notification prior to termination.

**Water and Wastewater Treatment Contract**

On July 1, 2021, the City entered into an agreement with the Western Virginia Water Authority to sell surplus water at a bulk rate determined by a mutually agreed upon formula. The agreement automatically renews for 10-year terms upon expiration and requires a 24-month notification prior to termination.

On November 1, 2003, the City entered into an agreement with the City of Roanoke, Virginia for the transportation and treatment of wastewater and to fund a portion of certain sewage treatment plant improvements. Rates for the former services are adjusted annually, while the costs recognized by the City for the latter have been capitalized as the sewage treatment contract in capital assets. The agreement expires October 31, 2033.

On July 1, 2004, the Western Virginia Water Authority (WVWA) was created by the County of Roanoke and the City of Roanoke. The WVWA is a full-service authority that provides water and wastewater treatment to the Roanoke Valley region. This authority assumed the previously mentioned wastewater treatment contractual obligation.

**Special Services**

On July 1, 1973, the City entered into an agreement with the County of Roanoke, Virginia for social services, agricultural and home demonstration services and jail services. The agreement can be renewed or terminated at the end of any two-year period with proper notice.

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**18. Commitments and Contingencies (Continued)**

**Participation Agreement**

On October 10, 2016, the City entered into a participation agreement with the Western Virginia Regional Industrial Facility Authority (WVRIFA), the County of Roanoke, and the City of Roanoke to acquire the property at Wood Haven Road to be used for an industrial park or other economic development purpose. The City's proportionate share of this agreement is 11.6% and costs will not exceed \$1,200,000 payable through 2037.

**Consent Order**

On December 8, 2005, the Virginia Department of Environmental Quality issued a State Water Control Board Enforcement Action Special Order by Consent to the City for the purpose of resolving certain alleged violations of the State Water Control Law and the Regulations. The action requires the City to identify sources of inflow and infiltration into the sanitary sewer system that lead to overflows and Wastewater Treatment Plant bypasses and perform actions to improve the system on the approved schedule as defined in the Corrective Action Plan completed on September 28, 2007. The project costs through 2029 are anticipated to be approximately \$35.1 million.

**Special Purpose Grants**

Special purpose grants are subject to audit to determine compliance with their requirements. City officials believe that if any refunds are required, they will be immaterial.

**Litigation**

Various claims and lawsuits are pending against the City. In the opinion of management, after consulting with legal counsel, the potential loss on all claims and lawsuits will not materially affect the City's financial position.

**19. Tax Abatements**

Under the authority provided by the *Code of Virginia* sections 15.2-4905 and 58.1-3221, the City, along with the Economic Development Authority, entered into several performance agreements with companies to provide economic development incentive payments for rehabilitation, renovation, and replacement of commercial or industrial properties. Each company must meet certain capital expenditure and development requirements as specified in the performance agreement in order to qualify for the incentive payments. Incentive payments may include one of the following or any combination of the following:

- Annual rebate payments equal to the difference in additional real estate taxes resulting from rehabilitation, renovation, or replacement of the associated property.
- Annual rebate payments based on personal property taxes, retail sales tax, meals tax, lodging tax, and business license tax received by the City from the company.
- One-time grant payments to assist in costs of rehabilitation, renovation, or replacement of the associated property.

Rebate payments commence upon completion of the rehabilitation, renovation, or replacement, or on January 1 of the year following completion of the rehabilitation, renovation, or replacement and shall run for a period as specified in each performance agreement, typically between five and ten years. In fiscal year 2024, tax abatements for economic development incentives totaled \$49,004.

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**20. Jointly Governed Organizations**

The following entities are considered to be jointly governed. The City has no ongoing financial responsibility or interest in jointly governed organizations.

**Roanoke Valley Resource Authority**

The County of Roanoke, the Cities of Roanoke and Salem, and the Town of Vinton jointly participate in the Roanoke Valley Resource Authority (RVRA), which operates the regional sanitary landfill, waste collection and transfer station, and related treatment facilities. RVRA is governed by a seven-member board, of which one member is appointed by the City. The City has control over the budget and financing for RVRA only to the extent of representation by the board member appointed. The participating localities are each responsible for their pro rata share, based on population, of any year-end operating deficit.

**Roanoke Valley Resource Authority (Continued)**

For the fiscal year ended June 30, 2024, the City remitted \$912,501 to RVRA for services. Financial statements may be obtained from RVRA at 1020 Hollins Road NE, Roanoke, Virginia 24012.

**Blue Ridge Behavioral Healthcare**

The Counties of Botetourt, Craig and Roanoke and the Cities of Roanoke and Salem formed Blue Ridge Behavioral Healthcare (BRBH) to provide a system of comprehensive community mental health, intellectual disability and substance abuse services. BRBH is governed by a 16-member board; three members are appointed by the City. Each locality's financial obligation is based on the type and amount of services performed for individuals in the locality. For the year ended June 30, 2024, the City remitted \$183,952 to BRBH for services. Financial statements may be obtained from BRBH at 301 Elm Avenue SW, Roanoke, Virginia, 24016.

**Roanoke Valley Detention Commission**

The Counties of Botetourt, Franklin and Roanoke and the Cities of Roanoke and Salem formed the Roanoke Valley Detention Commission (Commission) to renovate, expand and operate a detention facility for juveniles. The Commission is governed by a six-member board, of which one member is appointed by the City. Each locality's financial obligation is calculated as its percentage of utilization or average daily population, for the previous three fiscal years. The Commission has the authority to issue debt and such debt is the responsibility of the Commission. For the year ended June 30, 2024, the City remitted \$193,769 to the Commission for per diem charges. Financial statements may be obtained from the Commission at 498 Coyner Springs Road, Roanoke, Virginia 24012.

**Roanoke Valley Regional Fire/EMS Training Center**

The County of Roanoke, the Cities of Roanoke and Salem and the Town of Vinton jointly operate a fire/EMS training center (Center). The Center is governed by a committee designated by the participating jurisdictions. New fire/EMS recruits are required to take a 17-week training course at the facility before being assigned to a station. After completion of the training, the new recruits are state certified. Each jurisdiction is responsible for a percentage of the annual operating costs of the facility. The City of Salem is responsible for 8% of the annual operating costs. For the year ended June 30, 2024, the City remitted \$7,090 for operating costs of the facility. Financial statements may be obtained from the Center at 1220 Kessler Mill Road, Salem, Virginia 24153.

**Western Virginia Regional Jail Authority**

The Counties of Franklin, Montgomery and Roanoke and the City of Salem formed the Western Virginia Regional Jail Authority (Jail Authority) to develop and operate a regional jail. The Jail Authority is governed by a 12-member board; three from each participating locality. Each locality's financial obligation, which includes operating expenses and debt, is based on the number of prisoner days used and a share of the capital costs to build the facility. For the year ended June 30, 2024, the City remitted \$1,114,495 for per diem charges and \$361,106 for debt service to the Jail Authority. Financial statements may be obtained from the Jail Authority at 5885 West River Road, Salem, Virginia 24153.

**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**20. Jointly Governed Organizations (Continued)**

**Roanoke Valley Broadband Authority**

The Counties of Botetourt and Roanoke and the Cities of Salem and Roanoke formed the Roanoke Valley Broadband Authority (RVBA) in order to acquire, finance, construct, operate, manage, and maintain a broadband system and related facilities pursuant to the Virginia Wireless Services Authorities Act. RVBA is governed by a five-member board, of which one member is appointed by the City. Based upon participation in the fiber expansion project, the Cities of Salem and Roanoke share equally in the operating and debt service costs of the Authority. For the year ending June 30, 2024, the City remitted \$100,000 for operating costs and \$319,414 for debt service to the RVBA. Financial statements may be obtained from RVBA at 601 South Jefferson Street SW, Suite 110, Roanoke, Virginia 24011.

**Western Virginia Regional Industrial Facility Authority**

The Counties of Botetourt, Roanoke and Franklin, the Cities of Roanoke and Salem and the Town of Vinton formed the Western Virginia Regional Industrial Facility Authority (WVRIFA) in order to enhance the economic base of each such locality through the developing, owning and operating of one or more facilities on a cooperative basis in the region. WVRIFA is governed by a twelve-member board, of which two members are appointed by the City. Each locality's financial obligation is based on their percentage of participation in each economic development project. For the year ended June 30, 2024, the City remitted \$7,457 for operating budget member dues and \$97,215 for debt service to WVRIFA. Financial statements may be obtained from WVRIFA at PO Box 2569, Roanoke, Virginia 24010.

**Roanoke Valley Governor's School**

The Counties of Bedford, Botetourt, Craig, Franklin and Roanoke and the Cities of Roanoke and Salem jointly participate in a regional education program focusing on science, technology, engineering and mathematics operated by Roanoke Valley Governor's School (RVGS). RVGS is governed by a seven member board, with one member from each participating locality. The School Division has control over budget and financing only to the extent of representation by the one board member appointed. Each locality's financial obligation is based on their proportionate share of students attending RVGS. For the year ended June 30, 2024, the School Division remitted \$82,730 for services. Financial statements may be obtained from RVGS at 2104 Grandin Road, Roanoke, Virginia 24015.

**Roanoke Regional Airport Commission**

The County of Roanoke and the Cities of Roanoke and Salem jointly participate in the Roanoke Regional Airport Commission (Commission), owner and operator of the Roanoke-Blacksburg Regional Airport. The Commission is governed by a seven-member board, of which one member is appointed by the City. Financial obligations of participating localities include any year end operating deficit and the current payment with respect to approved capital expenditures. Each locality's pro rata financial obligation is based on their population. For the year ended June 30, 2024, the City did not have a financial obligation to the Commission. Financial statements may be obtained from the Commission at 5202 Aviation Drive NW, Roanoke, VA 24012.

**21. Subsequent Events**

On November 12, 2024, City Council adopted an ordinance authorizing the issuance of general obligation public improvement bonds in an aggregate principal amount not to exceed \$3,700,000 to finance the acquisition, construction, and equipping of capital improvements for the City's water and wastewater systems and to pay related costs of issuance.



**CITY OF SALEM, VIRGINIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**22. New Accounting Standards**

The GASB has issued Statement No. 101, *Compensated Absences*, to update the recognition and measurement guidance for compensated absences. The provisions of this statement are effective for fiscal years beginning after December 15, 2023. Management has not completed the process of evaluating the impact that will result from adoption of the standard and is, therefore, unable to disclose the impact of adoption.

The GASB has issued Statement No. 102, *Certain Risk Disclosures*, to enhance financial reporting by requiring disclosure about risks related to vulnerabilities due to certain concentrations or constraints. The provisions of this statement are effective for fiscal years beginning after June 15, 2024. Management has not completed the process of evaluating the impact that will result from adoption of the standard and is, therefore, unable to disclose the impact of adoption.

The GASB has issued Statement No. 103, *Financial Reporting Model Improvements*, to enhance financial reporting by updating standards for management's discussion and analysis, unusual or infrequent item reporting, presentation of proprietary fund statement reports, major component unit information and budgetary comparison information. The provisions of this statement are effective for fiscal years beginning after June 15, 2025. Management has not completed the process of evaluating the impact that will result from adoption of the standard and is, therefore, unable to disclose the impact of adoption.

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## REQUIRED SUPPLEMENTARY INFORMATION

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The Required Supplementary Information subsection of the City of Salem, Virginia's Annual Comprehensive Financial Report includes changes in the net pension liability (asset) and related ratios, the employer's share of net pension liability for the VRS Teacher Retirement Plan, employer pension contributions for the VRS Retirement Plan and VRS Teacher Retirement Plan, changes in net OPEB liability and related ratios, and employer other postemployment benefits contributions.

**CITY OF SALEM, VIRGINIA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**  
**YEAR ENDED JUNE 30, 2024**

|                                                                                   | City of Salem<br>Plan Year |                       |                       |                       |                       |                       |                       |                       |                       |                       |
|-----------------------------------------------------------------------------------|----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                                                                   | 2023                       | 2022                  | 2021                  | 2020                  | 2019                  | 2018                  | 2017                  | 2016                  | 2015                  | 2014                  |
| <b>Total pension liability</b>                                                    |                            |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Service cost                                                                      | \$ 2,993,558               | \$ 2,677,959          | \$ 2,579,718          | \$ 2,591,870          | \$ 2,379,695          | \$ 2,306,014          | \$ 2,482,886          | \$ 2,507,103          | \$ 2,505,415          | \$ 2,527,218          |
| Interest                                                                          | 14,793,944                 | 14,410,668            | 13,532,366            | 13,245,037            | 13,021,673            | 12,687,766            | 12,477,728            | 12,159,380            | 12,004,363            | 11,654,127            |
| Difference between expected and actual experience                                 | 1,101,060                  | 897,327               | (1,898,137)           | 1,086,023             | 901,477               | 351,330               | (1,567,004)           | 906,524               | (2,262,692)           | -                     |
| Changes in assumptions                                                            | (13,582,507)               | -                     | 7,635,262             | -                     | 5,416,334             | -                     | 279,953               | (10,244,175)          | -                     | -                     |
| Benefit payments, including refunds of employee contributions                     | 5,306,055                  | (12,998,412)          | (12,415,757)          | (12,314,513)          | (11,777,457)          | (11,091,760)          | (10,997,027)          | (10,244,175)          | (9,521,624)           | (8,944,860)           |
| <b>Net change in total pension liability</b>                                      | <b>220,151,753</b>         | <b>4,987,542</b>      | <b>9,433,452</b>      | <b>4,608,417</b>      | <b>9,941,722</b>      | <b>4,253,350</b>      | <b>2,676,536</b>      | <b>5,328,832</b>      | <b>2,725,462</b>      | <b>5,236,485</b>      |
| <b>Total pension liability - beginning</b>                                        | <b>220,151,753</b>         | <b>215,164,211</b>    | <b>205,730,759</b>    | <b>201,122,342</b>    | <b>191,180,620</b>    | <b>186,927,270</b>    | <b>184,250,734</b>    | <b>178,921,902</b>    | <b>176,196,440</b>    | <b>170,959,955</b>    |
| <b>Total pension liability - ending</b>                                           | <b>\$ 225,457,808</b>      | <b>\$ 220,151,753</b> | <b>\$ 215,164,211</b> | <b>\$ 205,730,759</b> | <b>\$ 201,122,342</b> | <b>\$ 191,180,620</b> | <b>\$ 186,927,270</b> | <b>\$ 184,250,734</b> | <b>\$ 178,921,902</b> | <b>\$ 176,196,440</b> |
| <b>Plan fiduciary net position</b>                                                |                            |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Contributions - employer                                                          | \$ 5,232,222               | \$ 4,351,329          | \$ 4,093,089          | \$ 3,730,748          | \$ 3,615,284          | \$ 3,449,144          | \$ 3,496,819          | \$ 3,915,838          | \$ 3,942,152          | \$ 3,507,946          |
| Contributions - employee                                                          | 1,260,072                  | 1,178,545             | 1,214,809             | 1,144,061             | 1,102,819             | 1,061,292             | 1,106,906             | 1,149,948             | 1,094,070             | 1,098,206             |
| Net investment income                                                             | 11,690,238                 | 7,131                 | 41,862,509            | 3,024,486             | 10,202,403            | 11,076,102            | 16,881,766            | 2,383,779             | 6,436,800             | 19,787,728            |
| Benefit payments, including refunds of employee contributions                     | (13,582,507)               | (12,998,412)          | (12,415,757)          | (12,314,513)          | (11,777,457)          | (11,091,760)          | (10,997,027)          | (10,244,175)          | (9,521,624)           | (8,944,860)           |
| Administrative expense                                                            | (119,677)                  | (120,750)             | (108,142)             | (107,374)             | (106,073)             | (99,013)              | (101,645)             | (91,609)              | (91,265)              | (109,414)             |
| Other                                                                             | 4,677                      | 3,519                 | 3,255                 | (3,719)               | (6,401)               | (9,719)               | (14,845)              | (1,041)               | (1,350)               | 1,043                 |
| <b>Net change in plan fiduciary net position</b>                                  | <b>4,485,025</b>           | <b>(7,578,638)</b>    | <b>34,649,763</b>     | <b>(4,526,311)</b>    | <b>3,030,575</b>      | <b>4,386,046</b>      | <b>10,371,974</b>     | <b>(2,887,260)</b>    | <b>1,858,783</b>      | <b>15,340,649</b>     |
| <b>Plan fiduciary net position - beginning</b>                                    | <b>182,257,665</b>         | <b>189,836,303</b>    | <b>155,186,540</b>    | <b>159,712,851</b>    | <b>156,682,276</b>    | <b>152,296,230</b>    | <b>141,924,256</b>    | <b>144,811,516</b>    | <b>142,952,733</b>    | <b>127,612,084</b>    |
| <b>Plan fiduciary net position - ending</b>                                       | <b>\$ 186,742,690</b>      | <b>\$ 182,257,665</b> | <b>\$ 189,836,303</b> | <b>\$ 155,186,540</b> | <b>\$ 159,712,851</b> | <b>\$ 156,682,276</b> | <b>\$ 152,296,230</b> | <b>\$ 141,924,256</b> | <b>\$ 144,811,516</b> | <b>\$ 142,952,733</b> |
| <b>Net pension liability - ending</b>                                             | <b>\$ 38,715,118</b>       | <b>\$ 37,894,088</b>  | <b>\$ 25,327,908</b>  | <b>\$ 50,544,219</b>  | <b>\$ 41,409,491</b>  | <b>\$ 34,498,344</b>  | <b>\$ 34,631,040</b>  | <b>\$ 42,326,478</b>  | <b>\$ 34,110,386</b>  | <b>\$ 33,243,707</b>  |
| <b>Plan fiduciary net position as a percentage of the total pension liability</b> | <b>82.83%</b>              | <b>82.79%</b>         | <b>88.23%</b>         | <b>75.43%</b>         | <b>79.41%</b>         | <b>81.96%</b>         | <b>81.47%</b>         | <b>77.03%</b>         | <b>80.94%</b>         | <b>81.13%</b>         |
| <b>Covered payroll</b>                                                            | <b>\$ 25,736,458</b>       | <b>\$ 23,869,057</b>  | <b>\$ 22,452,490</b>  | <b>\$ 22,944,330</b>  | <b>\$ 22,234,219</b>  | <b>\$ 21,264,760</b>  | <b>\$ 21,558,687</b>  | <b>\$ 21,598,665</b>  | <b>\$ 21,743,806</b>  | <b>\$ 21,655,628</b>  |
| <b>Net pension liability as a percentage of covered payroll</b>                   | <b>150.43%</b>             | <b>158.76%</b>        | <b>112.81%</b>        | <b>220.29%</b>        | <b>186.24%</b>        | <b>162.23%</b>        | <b>160.64%</b>        | <b>195.97%</b>        | <b>156.87%</b>        | <b>153.51%</b>        |

The amounts presented have a measurement date (plan year) of the previous fiscal year end.

**CITY OF SALEM, VIRGINIA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS**  
**YEAR ENDED JUNE 30, 2024**

|                                                                                   | School Division<br>Plan Year |                     |                       |                     |                     |                     |                     |                     |                     |                     |
|-----------------------------------------------------------------------------------|------------------------------|---------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                                                                   | 2023                         | 2022                | 2021                  | 2020                | 2019                | 2018                | 2017                | 2016                | 2015                | 2014                |
| <b>Total pension liability</b>                                                    |                              |                     |                       |                     |                     |                     |                     |                     |                     |                     |
| Service cost                                                                      | \$ 126,854                   | \$ 118,969          | \$ 106,418            | \$ 119,513          | \$ 130,680          | \$ 130,240          | \$ 120,806          | \$ 124,227          | \$ 132,051          | \$ 145,676          |
| Interest                                                                          | 378,463                      | 361,795             | 344,320               | 350,152             | 348,873             | 350,464             | 345,744             | 347,691             | 337,943             | 323,812             |
| Changes of assumptions                                                            | -                            | -                   | 150,153               | -                   | 134,293             | -                   | -                   | -                   | -                   | -                   |
| Difference between expected and actual experience                                 | 73,188                       | 132,716             | (89,731)              | (195,286)           | (81,471)            | (177,270)           | (39,860)            | (182,245)           | (45,142)            | -                   |
| Changes in assumptions                                                            | -                            | -                   | -                     | -                   | -                   | -                   | (23,501)            | -                   | -                   | -                   |
| Benefit payments, including refunds of employee contributions                     | (385,122)                    | (363,739)           | (378,725)             | (342,849)           | (314,833)           | (337,479)           | (334,040)           | (300,945)           | (270,236)           | (264,987)           |
| <b>Net change in total pension liability</b>                                      | <b>193,383</b>               | <b>249,741</b>      | <b>132,435</b>        | <b>(68,470)</b>     | <b>217,542</b>      | <b>(34,045)</b>     | <b>69,149</b>       | <b>(11,272)</b>     | <b>154,616</b>      | <b>204,501</b>      |
| <b>Total pension liability - beginning</b>                                        | <b>5,672,571</b>             | <b>5,422,830</b>    | <b>5,290,395</b>      | <b>5,358,865</b>    | <b>5,141,323</b>    | <b>5,175,368</b>    | <b>5,106,219</b>    | <b>5,117,491</b>    | <b>4,962,875</b>    | <b>4,758,374</b>    |
| <b>Total pension liability - ending</b>                                           | <b>\$ 5,865,954</b>          | <b>\$ 5,672,571</b> | <b>\$ 5,422,830</b>   | <b>\$ 5,290,395</b> | <b>\$ 5,358,865</b> | <b>\$ 5,141,323</b> | <b>\$ 5,175,368</b> | <b>\$ 5,106,219</b> | <b>\$ 5,117,491</b> | <b>\$ 4,962,875</b> |
| <b>Plan fiduciary net position</b>                                                |                              |                     |                       |                     |                     |                     |                     |                     |                     |                     |
| Contributions - employer                                                          | \$ 17,162                    | \$ 22,143           | \$ 19,987             | \$ 39,178           | \$ 40,178           | \$ 51,406           | \$ 51,554           | \$ 92,100           | \$ 93,028           | \$ 97,271           |
| Contributions - employee                                                          | 73,370                       | 65,114              | 57,197                | 58,791              | 57,762              | 61,121              | 61,318              | 58,188              | 59,073              | 61,480              |
| Net investment income                                                             | 415,500                      | (4,145)             | 1,516,515             | 110,040             | 369,207             | 399,866             | 608,458             | 86,505              | 228,863             | 697,591             |
| Benefit payments, including refunds of employee contributions                     | (385,122)                    | (363,739)           | (378,725)             | (342,849)           | (314,833)           | (337,479)           | (334,040)           | (300,945)           | (270,236)           | (264,987)           |
| Administrative expense                                                            | (4,290)                      | (4,345)             | (3,965)               | (3,871)             | (3,796)             | (3,562)             | (3,661)             | (3,256)             | (3,202)             | (3,812)             |
| Other                                                                             | 166                          | 155                 | 141                   | (128)               | (231)               | (350)               | (535)               | (37)                | (47)                | 37                  |
| <b>Net change in plan fiduciary net position</b>                                  | <b>116,786</b>               | <b>(284,817)</b>    | <b>1,211,150</b>      | <b>(138,839)</b>    | <b>148,287</b>      | <b>171,002</b>      | <b>383,094</b>      | <b>(67,445)</b>     | <b>107,479</b>      | <b>587,580</b>      |
| <b>Plan fiduciary net position - beginning</b>                                    | <b>6,582,168</b>             | <b>6,866,985</b>    | <b>5,655,835</b>      | <b>5,794,674</b>    | <b>5,646,387</b>    | <b>5,475,385</b>    | <b>5,092,291</b>    | <b>5,159,736</b>    | <b>5,052,257</b>    | <b>4,464,677</b>    |
| <b>Plan fiduciary net position - ending</b>                                       | <b>\$ 6,698,954</b>          | <b>\$ 6,582,168</b> | <b>\$ 6,866,985</b>   | <b>\$ 5,655,835</b> | <b>\$ 5,794,674</b> | <b>\$ 5,646,387</b> | <b>\$ 5,475,385</b> | <b>\$ 5,092,291</b> | <b>\$ 5,159,736</b> | <b>\$ 5,052,257</b> |
| <b>Net pension liability (asset) - ending</b>                                     | <b>\$ (833,000)</b>          | <b>\$ (909,597)</b> | <b>\$ (1,444,155)</b> | <b>\$ (365,440)</b> | <b>\$ (435,809)</b> | <b>\$ (505,064)</b> | <b>\$ (300,017)</b> | <b>\$ 13,928</b>    | <b>\$ (42,245)</b>  | <b>\$ (89,382)</b>  |
| <b>Plan fiduciary net position as a percentage of the total pension liability</b> | <b>114.20%</b>               | <b>116.04%</b>      | <b>126.63%</b>        | <b>106.91%</b>      | <b>108.13%</b>      | <b>109.82%</b>      | <b>105.80%</b>      | <b>99.73%</b>       | <b>100.83%</b>      | <b>101.80%</b>      |
| <b>Covered payroll</b>                                                            | <b>\$ 893,854</b>            | <b>\$ 962,739</b>   | <b>\$ 869,000</b>     | <b>\$ 1,061,734</b> | <b>\$ 1,088,835</b> | <b>\$ 1,187,206</b> | <b>\$ 1,190,624</b> | <b>\$ 1,173,248</b> | <b>\$ 1,185,071</b> | <b>\$ 1,229,675</b> |
| <b>Net pension liability (asset) as a percentage of covered payroll</b>           | <b>(93.19%)</b>              | <b>(94.48%)</b>     | <b>(166.19%)</b>      | <b>(34.42%)</b>     | <b>(40.03%)</b>     | <b>(42.54%)</b>     | <b>(25.20%)</b>     | <b>1.19%</b>        | <b>(3.56%)</b>      | <b>(7.27%)</b>      |

The amounts presented have a measurement date (plan year) of the previous fiscal year end.

**CITY OF SALEM, VIRGINIA  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS  
YEAR ENDED JUNE 30, 2024**

| Year Ended<br>June 30                           | Contractually<br>Required<br>Contribution | Contributions in<br>Relation to<br>Contractually<br>Required<br>Contribution | Contribution<br>Deficiency<br>(Excess) | Covered<br>Payroll | Contributions<br>as a % of<br>Covered<br>Payroll |
|-------------------------------------------------|-------------------------------------------|------------------------------------------------------------------------------|----------------------------------------|--------------------|--------------------------------------------------|
|                                                 | (a)                                       | (b)                                                                          | (a-b)                                  | (c)                | (b/c)                                            |
| <b>City of Salem</b>                            |                                           |                                                                              |                                        |                    |                                                  |
| 2024                                            | \$ 5,969,000                              | \$ 5,969,000                                                                 | \$ -                                   | \$ 29,360,551      | 20.33%                                           |
| 2023*                                           | 5,232,222                                 | 5,232,222                                                                    | -                                      | 25,736,458         | 20.33%                                           |
| 2022                                            | 4,351,329                                 | 4,351,329                                                                    | -                                      | 23,869,057         | 18.23%                                           |
| 2021                                            | 4,093,089                                 | 4,093,089                                                                    | -                                      | 22,452,490         | 18.23%                                           |
| 2020                                            | 3,730,748                                 | 3,730,748                                                                    | -                                      | 22,944,330         | 16.26%                                           |
| 2019                                            | 3,615,284                                 | 3,615,284                                                                    | -                                      | 22,234,219         | 16.26%                                           |
| 2018                                            | 3,449,144                                 | 3,449,144                                                                    | -                                      | 21,264,760         | 16.22%                                           |
| 2017                                            | 3,496,819                                 | 3,496,819                                                                    | -                                      | 21,558,687         | 16.22%                                           |
| 2016                                            | 3,915,838                                 | 3,915,838                                                                    | -                                      | 21,598,665         | 18.13%                                           |
| 2015                                            | 3,942,152                                 | 3,942,152                                                                    | -                                      | 21,743,806         | 18.13%                                           |
| <b>School Division (Non-Professional Staff)</b> |                                           |                                                                              |                                        |                    |                                                  |
| 2024                                            | \$ 18,736                                 | \$ 18,736                                                                    | \$ -                                   | \$ 975,833         | 1.92%                                            |
| 2023*                                           | 17,162                                    | 17,162                                                                       | -                                      | 893,854            | 1.92%                                            |
| 2022                                            | 22,143                                    | 22,143                                                                       | -                                      | 962,739            | 2.30%                                            |
| 2021                                            | 19,987                                    | 19,987                                                                       | -                                      | 869,000            | 2.30%                                            |
| 2020                                            | 39,178                                    | 39,178                                                                       | -                                      | 1,061,734          | 3.69%                                            |
| 2019**                                          | 40,178                                    | 40,178                                                                       | -                                      | 1,088,835          | 3.69%                                            |
| 2018                                            | 51,406                                    | 51,406                                                                       | -                                      | 1,187,206          | 4.33%                                            |
| 2017                                            | 51,554                                    | 51,554                                                                       | -                                      | 1,190,624          | 4.33%                                            |
| 2016                                            | 92,100                                    | 92,100                                                                       | -                                      | 1,173,248          | 7.85%                                            |
| 2015                                            | 93,028                                    | 93,028                                                                       | -                                      | 1,185,071          | 7.85%                                            |

\* Revised to reflect actual 2023 amounts as shown in the VRS actuarial report rather than estimated amounts used in the prior year ACFR.

\*\* Prior to 2019, VRS contributions were made over twelve months for all employees, regardless of contract term. In fiscal year 2019, the School Division began contributing to VRS over each employee's contract term. For employees with contract terms less than twelve months, contributions and covered payroll recognized in fiscal year 2019 include amounts accrued for July and August of 2018, in addition to the full annual amount for fiscal year 2019.

**CITY OF SALEM, VIRGINIA  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY  
VRS TEACHER RETIREMENT PLAN  
YEAR ENDED JUNE 30, 2024**

| Plan<br>Year Ended<br>June 30 | Employer's<br>Proportion of<br>the Net Pension<br>Liability | Employer's<br>Proportionate<br>Share of the<br>Net Pension<br>Liability | Covered<br>Payroll | Employer's Share<br>of the Net<br>Pension Liability<br>as a % of<br>Covered<br>Payroll | Plan Fiduciary<br>Net Position as a<br>% of the Total<br>Pension Liability |
|-------------------------------|-------------------------------------------------------------|-------------------------------------------------------------------------|--------------------|----------------------------------------------------------------------------------------|----------------------------------------------------------------------------|
|                               |                                                             | (a)                                                                     | (b)                | (a/b)                                                                                  |                                                                            |
| 2023                          | 0.28247%                                                    | \$ 28,549,821                                                           | \$ 26,828,965      | 106.41%                                                                                | 82.45%                                                                     |
| 2022                          | 0.28368%                                                    | 27,008,034                                                              | 25,356,474         | 106.51%                                                                                | 82.61%                                                                     |
| 2021                          | 0.27131%                                                    | 21,062,060                                                              | 23,117,413         | 91.11%                                                                                 | 85.46%                                                                     |
| 2020                          | 0.27321%                                                    | 39,759,230                                                              | 23,135,236         | 171.86%                                                                                | 71.47%                                                                     |
| 2019                          | 0.27613%                                                    | 36,340,277                                                              | 22,568,718         | 161.02%                                                                                | 73.51%                                                                     |
| 2018                          | 0.28140%                                                    | 33,092,000                                                              | 22,299,761         | 148.40%                                                                                | 74.81%                                                                     |
| 2017                          | 0.27878%                                                    | 34,284,000                                                              | 21,639,120         | 158.44%                                                                                | 72.92%                                                                     |
| 2016                          | 0.28026%                                                    | 39,276,000                                                              | 21,368,521         | 183.80%                                                                                | 68.28%                                                                     |
| 2015                          | 0.28555%                                                    | 35,941,000                                                              | 21,230,718         | 169.29%                                                                                | 70.68%                                                                     |
| 2014                          | 0.29170%                                                    | 35,251,000                                                              | 19,575,450         | 180.08%                                                                                | 70.88%                                                                     |

The amounts presented have a measurement date (plan year) of the previous fiscal year end.



**CITY OF SALEM, VIRGINIA  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS  
VRS TEACHER RETIREMENT PLAN  
YEAR ENDED JUNE 30, 2024**

| Year Ended<br>June 30 | Contractually<br>Required<br>Contribution | Contributions in<br>Relation to<br>Contractually<br>Required<br>Contribution | Contribution<br>Deficiency<br>(Excess) | Covered<br>Payroll | Contributions<br>as a % of<br>Covered<br>Payroll |
|-----------------------|-------------------------------------------|------------------------------------------------------------------------------|----------------------------------------|--------------------|--------------------------------------------------|
|                       | (a)                                       | (b)                                                                          | (a-b)                                  | (c)                | (b/c)                                            |
| 2024                  | \$ 4,680,086                              | \$ 4,680,086                                                                 | \$ -                                   | \$ 28,159,362      | 16.62%                                           |
| 2023*                 | 4,458,974                                 | 4,458,974                                                                    | -                                      | 26,828,965         | 16.62%                                           |
| 2022                  | 4,214,246                                 | 4,214,246                                                                    | -                                      | 25,356,474         | 16.62%                                           |
| 2021                  | 3,842,114                                 | 3,842,114                                                                    | -                                      | 23,117,413         | 16.62%                                           |
| 2020                  | 3,627,605                                 | 3,627,605                                                                    | -                                      | 23,135,236         | 15.68%                                           |
| 2019**                | 3,538,775                                 | 3,538,775                                                                    | -                                      | 22,568,718         | 15.68%                                           |
| 2018                  | 3,639,321                                 | 3,639,321                                                                    | -                                      | 22,299,761         | 16.32%                                           |
| 2017                  | 3,172,295                                 | 3,172,295                                                                    | -                                      | 21,639,120         | 14.66%                                           |
| 2016                  | 3,004,414                                 | 3,004,414                                                                    | -                                      | 21,368,521         | 14.06%                                           |
| 2015                  | 3,078,454                                 | 3,078,454                                                                    | -                                      | 21,230,718         | 14.50%                                           |

\* Revised to reflect actual 2023 amounts as shown in the VRS actuarial report rather than estimated amounts used in the prior year ACFR.

\*\* Prior to 2019, VRS contributions were made over twelve months for all employees, regardless of contract term. In fiscal year 2019, the School Division began contributing to VRS over each employee's contract term. For employees with contract terms less than twelve months, contributions and covered payroll recognized in fiscal year 2019 include amounts accrued for July and August of 2018, in addition to the full annual amount for fiscal year 2019.

There have been no significant changes to the benefit provisions since the prior actuarial valuation.

**CITY OF SALEM, VIRGINIA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS**  
**RETIREE HEALTH PLAN**  
**YEAR ENDED JUNE 30, 2024**

|                                                                                | School Division      |                      |                      |                      |                      |                      |
|--------------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                                                                | 2024                 | 2023                 | 2022                 | 2021                 | 2020                 | 2019                 |
| <b>Total OPEB liability</b>                                                    |                      |                      |                      |                      |                      |                      |
| Service cost                                                                   | \$ 89,300            | \$ 99,076            | \$ 78,070            | \$ 72,888            | \$ 74,370            | \$ 73,179            |
| Interest                                                                       | 185,715              | 152,908              | 146,183              | 139,914              | 136,316              | 158,451              |
| Effect of economic/demographic gains or losses                                 | -                    | 381,935              | -                    | (51,503)             | -                    | 17,662               |
| Effect of assumption changes                                                   | -                    | 31,900               | -                    | 69,553               | (16,279)             | (255,288)            |
| Benefit payments                                                               | (159,252)            | (143,627)            | (140,032)            | (139,150)            | (136,057)            | (151,400)            |
| <b>Net change in total OPEB liability</b>                                      | <b>115,763</b>       | <b>522,192</b>       | <b>84,221</b>        | <b>91,702</b>        | <b>58,350</b>        | <b>(157,396)</b>     |
| <b>Total OPEB liability - beginning</b>                                        | <b>2,846,224</b>     | <b>2,324,032</b>     | <b>2,239,811</b>     | <b>2,148,109</b>     | <b>2,089,759</b>     | <b>2,247,155</b>     |
| <b>Total OPEB liability - ending</b>                                           | <b>\$ 2,961,987</b>  | <b>\$ 2,846,224</b>  | <b>\$ 2,324,032</b>  | <b>\$ 2,239,811</b>  | <b>\$ 2,148,109</b>  | <b>\$ 2,089,759</b>  |
| <b>Plan fiduciary net position</b>                                             |                      |                      |                      |                      |                      |                      |
| Contributions - employer                                                       | \$ 256,387           | \$ 240,762           | \$ 237,167           | \$ 236,285           | \$ 233,192           | \$ 248,535           |
| Net investment income                                                          | 219,854              | 157,543              | (205,312)            | 480,434              | 44,595               | 59,924               |
| Benefit payments                                                               | (159,252)            | (143,627)            | (140,032)            | (139,150)            | (136,057)            | (151,400)            |
| Administrative expense                                                         | (2,796)              | (2,632)              | (2,813)              | (2,294)              | (2,100)              | (1,894)              |
| <b>Net change in plan fiduciary net position</b>                               | <b>314,193</b>       | <b>252,046</b>       | <b>(110,990)</b>     | <b>575,275</b>       | <b>139,630</b>       | <b>155,165</b>       |
| <b>Plan fiduciary net position - beginning</b>                                 | <b>2,314,901</b>     | <b>2,062,855</b>     | <b>2,173,845</b>     | <b>1,598,570</b>     | <b>1,458,940</b>     | <b>1,303,775</b>     |
| <b>Plan fiduciary net position - ending</b>                                    | <b>\$ 2,629,094</b>  | <b>\$ 2,314,901</b>  | <b>\$ 2,062,855</b>  | <b>\$ 2,173,845</b>  | <b>\$ 1,598,570</b>  | <b>\$ 1,458,940</b>  |
| <b>Net OPEB liability - ending</b>                                             | <b>\$ 332,893</b>    | <b>\$ 531,323</b>    | <b>\$ 261,177</b>    | <b>\$ 65,966</b>     | <b>\$ 549,539</b>    | <b>\$ 630,819</b>    |
| <b>Plan fiduciary net position as a percentage of the total OPEB liability</b> | <b>88.76%</b>        | <b>81.33%</b>        | <b>88.76%</b>        | <b>97.05%</b>        | <b>74.42%</b>        | <b>69.81%</b>        |
| <b>Covered-employee payroll</b>                                                | <b>\$ 29,388,566</b> | <b>\$ 29,388,566</b> | <b>\$ 24,787,563</b> | <b>\$ 24,787,563</b> | <b>\$ 23,962,730</b> | <b>\$ 23,962,730</b> |
| <b>Net OPEB liability as a percentage of covered-employee payroll</b>          | <b>1.13%</b>         | <b>1.81%</b>         | <b>1.05%</b>         | <b>0.27%</b>         | <b>2.29%</b>         | <b>2.63%</b>         |
| <b>Annual money-weighted rate of return, net of investment expense</b>         | <b>9.49%</b>         | <b>7.63%</b>         | <b>(9.39%)</b>       | <b>30.01%</b>        | <b>3.05%</b>         | <b>4.59%</b>         |

Schedule is intended to show information for 10 years. Since 2024 is the eighth year for this presentation, only seven additional years of data are available. However, additional years will be included as they become available.

**Notes to Schedule:**

There have been no significant changes to the benefit provisions since the prior actuarial valuation.

**CITY OF SALEM, VIRGINIA  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYER OPEB CONTRIBUTIONS  
RETIREE HEALTH PLAN  
YEAR ENDED JUNE 30, 2024**

| Year Ended<br>June 30  | Actuarially<br>Determined<br>Contribution* | Contributions in<br>Relation to<br>Actuarially<br>Determined<br>Contribution* | Contribution<br>Deficiency<br>(Excess) | Covered<br>Employee<br>Payroll | Contributions<br>as a % of<br>Covered<br>Employee<br>Payroll |
|------------------------|--------------------------------------------|-------------------------------------------------------------------------------|----------------------------------------|--------------------------------|--------------------------------------------------------------|
|                        | (a)                                        | (b)                                                                           | (a-b)                                  | (c)                            | (b/c)                                                        |
| <b>City of Salem</b>   |                                            |                                                                               |                                        |                                |                                                              |
| 2024                   | \$ 1,338,270                               | \$ 1,987,753                                                                  | \$ (649,483)                           | \$ 27,280,579                  | 7.29%                                                        |
| 2023                   | 1,273,132                                  | 1,935,471                                                                     | (662,339)                              | 27,280,579                     | 7.09%                                                        |
| 2022                   | 1,110,672                                  | 1,888,352                                                                     | (777,680)                              | 23,727,114                     | 7.96%                                                        |
| 2021                   | 1,081,831                                  | 1,912,020                                                                     | (830,189)                              | 23,727,114                     | 8.06%                                                        |
| 2020                   | 1,159,709                                  | 1,731,271                                                                     | (571,562)                              | 23,606,599                     | 7.33%                                                        |
| 2019                   | 1,111,485                                  | 1,698,429                                                                     | (586,944)                              | 23,606,599                     | 7.19%                                                        |
| 2018                   | 1,516,523                                  | 1,824,467                                                                     | (307,944)                              | 22,779,070                     | 8.01%                                                        |
| 2017                   | 1,475,809                                  | 1,772,562                                                                     | (296,753)                              | 22,779,070                     | 7.78%                                                        |
| <b>School Division</b> |                                            |                                                                               |                                        |                                |                                                              |
| 2024                   | \$ 132,024                                 | \$ 256,387                                                                    | \$ (124,363)                           | \$ 29,388,566                  | 0.87%                                                        |
| 2023                   | 128,179                                    | 240,762                                                                       | (112,583)                              | 29,388,566                     | 0.82%                                                        |
| 2022                   | 94,871                                     | 237,167                                                                       | (142,296)                              | 24,787,563                     | 0.96%                                                        |
| 2021                   | 92,108                                     | 236,285                                                                       | (144,177)                              | 24,787,563                     | 0.95%                                                        |
| 2020                   | 120,718                                    | 233,192                                                                       | (112,474)                              | 23,962,730                     | 0.97%                                                        |
| 2019                   | 114,675                                    | 248,535                                                                       | (133,860)                              | 23,962,730                     | 1.04%                                                        |
| 2018                   | 140,801                                    | 233,189                                                                       | (92,388)                               | 23,076,891                     | 1.01%                                                        |
| 2017                   | 136,700                                    | 211,531                                                                       | (74,831)                               | 23,076,891                     | 0.92%                                                        |

Schedule is intended to show information for 10 years. Since 2024 is the eighth year for this presentation, only seven additional years of data are available. However, additional years will be included as they become available.

\* Contribution amounts for the City of Salem do not include contributions for custodial entities.

**Notes to Schedule:**

There have been no significant changes to the benefit provisions since the prior actuarial valuation. Methods and assumptions used to determine contribution rates:

|                                      |                          |
|--------------------------------------|--------------------------|
| Valuation date                       | June 30, 2023            |
| Measurement date                     | June 30, 2024            |
| Actuarial cost method                | Entry age normal         |
| Amortization method                  | Level percent of payroll |
| Amortization period                  | Closed over 24 years     |
| Asset valuation method               | Market value             |
| Investment rate of return            | 6.50%                    |
| Projected long-term salary increases | 2.50%                    |

**CITY OF SALEM, VIRGINIA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS**  
**POLITICAL SUBDIVISION HEALTH INSURANCE CREDIT PROGRAM**  
**YEAR ENDED JUNE 30, 2024**

|                                                                                | School Division<br>Plan Year |                     |                     |                     |                     |                     |
|--------------------------------------------------------------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                                                                | 2023                         | 2022                | 2021                | 2020                | 2019                | 2018                |
| <b>Total HIC OPEB liability</b>                                                |                              |                     |                     |                     |                     |                     |
| Service cost                                                                   | \$ 2,533                     | \$ 3,280            | \$ 4,085            | \$ 4,133            | \$ 3,643            | \$ 2,543            |
| Interest                                                                       | 11,843                       | 8,186               | 8,118               | 8,927               | 9,771               | 11,059              |
| Changes of benefit terms                                                       | -                            | 62,508              | -                   | 955                 | -                   | -                   |
| Changes in assumptions                                                         | -                            | 26,248              | 2,663               | -                   | 2,818               | -                   |
| Differences between expected and actual experience                             | 27,368                       | (28,738)            | (750)               | (10,631)            | (9,720)             | (20,255)            |
| Benefit payments                                                               | (15,475)                     | (17,649)            | (15,100)            | (15,662)            | (12,020)            | (11,482)            |
| <b>Net change in total HIC OPEB liability</b>                                  | <b>26,269</b>                | <b>53,835</b>       | <b>(984)</b>        | <b>(12,278)</b>     | <b>(5,508)</b>      | <b>4,360</b>        |
| <b>Total HIC OPEB liability - beginning</b>                                    | <b>180,659</b>               | <b>126,824</b>      | <b>127,808</b>      | <b>140,086</b>      | <b>145,594</b>      | <b>163,729</b>      |
| <b>Total HIC OPEB liability - ending</b>                                       | <b>\$ 206,928</b>            | <b>\$ 180,659</b>   | <b>\$ 126,824</b>   | <b>\$ 127,808</b>   | <b>\$ 140,086</b>   | <b>\$ 145,594</b>   |
| <b>Plan fiduciary net position</b>                                             |                              |                     |                     |                     |                     |                     |
| Contributions - employer                                                       | \$ 18,538                    | \$ 16,389           | \$ 8,589            | \$ 7,533            | \$ 7,318            | \$ 8,875            |
| Net investment income                                                          | 4,445                        | (12)                | 15,149              | 1,341               | 4,257               | 4,693               |
| Benefit payments                                                               | (15,475)                     | (17,649)            | (15,100)            | (15,662)            | (12,020)            | (11,482)            |
| Administrative expense                                                         | (89)                         | (130)               | (164)               | (116)               | (90)                | (108)               |
| Other                                                                          | 550                          | 10,296              | -                   | (1)                 | (5)                 | (359)               |
| <b>Net change in plan fiduciary net position</b>                               | <b>7,969</b>                 | <b>8,894</b>        | <b>8,474</b>        | <b>(6,905)</b>      | <b>(540)</b>        | <b>1,619</b>        |
| <b>Plan fiduciary net position - beginning</b>                                 | <b>79,253</b>                | <b>70,359</b>       | <b>61,885</b>       | <b>68,790</b>       | <b>69,330</b>       | <b>67,711</b>       |
| <b>Plan fiduciary net position - ending</b>                                    | <b>\$ 87,222</b>             | <b>\$ 79,253</b>    | <b>\$ 70,359</b>    | <b>\$ 61,885</b>    | <b>\$ 68,790</b>    | <b>\$ 69,330</b>    |
| <b>Net OPEB liability - ending</b>                                             | <b>\$ 119,706</b>            | <b>\$ 101,406</b>   | <b>\$ 56,465</b>    | <b>\$ 65,923</b>    | <b>\$ 71,296</b>    | <b>\$ 76,264</b>    |
| <b>Plan fiduciary net position as a percentage of the total OPEB liability</b> | <b>42.15%</b>                | <b>43.87%</b>       | <b>55.48%</b>       | <b>48.42%</b>       | <b>49.11%</b>       | <b>47.62%</b>       |
| <b>Covered payroll</b>                                                         | <b>\$ 1,670,090</b>          | <b>\$ 1,450,354</b> | <b>\$ 1,263,088</b> | <b>\$ 1,276,780</b> | <b>\$ 1,240,339</b> | <b>\$ 1,286,232</b> |
| <b>Net OPEB liability as a percentage of covered payroll</b>                   | <b>7.17%</b>                 | <b>6.99%</b>        | <b>4.47%</b>        | <b>5.16%</b>        | <b>5.75%</b>        | <b>5.93%</b>        |
|                                                                                |                              |                     |                     |                     |                     | <b>7.61%</b>        |

Schedule is intended to show information for 10 years. Since fiscal year 2024 (plan year 2023) is the seventh year for this presentation, only six additional years of data are available. However, additional years will be included as they become available.

The amounts presented have a measurement date (plan year) of the previous fiscal year end.

**CITY OF SALEM, VIRGINIA  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYER OPEB CONTRIBUTIONS  
POLITICAL SUBDIVISION HEALTH INSURANCE CREDIT PROGRAM  
YEAR ENDED JUNE 30, 2024**

| Year Ended<br>June 30                           | Contractually<br>Required<br>Contribution | Contributions in<br>Relation to<br>Contractually<br>Required<br>Contribution | Contribution<br>Deficiency<br>(Excess) | Covered<br>Payroll | Contributions<br>as a % of<br>Covered<br>Payroll |
|-------------------------------------------------|-------------------------------------------|------------------------------------------------------------------------------|----------------------------------------|--------------------|--------------------------------------------------|
|                                                 | (a)                                       | (b)                                                                          | (a-b)                                  | (c)                | (b/c)                                            |
| <b>School Division (Non-Professional Staff)</b> |                                           |                                                                              |                                        |                    |                                                  |
| 2024                                            | \$ 20,301                                 | \$ 20,301                                                                    | \$ -                                   | \$ 1,828,919       | 1.11%                                            |
| 2023                                            | 18,538                                    | 18,538                                                                       | -                                      | 1,670,090          | 1.11%                                            |
| 2022*                                           | 16,389                                    | 16,389                                                                       | -                                      | 1,450,354          | 1.13%                                            |
| 2021                                            | 8,589                                     | 8,589                                                                        | -                                      | 1,263,088          | 0.68%                                            |
| 2020                                            | 7,533                                     | 7,533                                                                        | -                                      | 1,276,780          | 0.59%                                            |
| 2019**                                          | 7,318                                     | 7,318                                                                        | -                                      | 1,240,339          | 0.59%                                            |
| 2018                                            | 8,875                                     | 8,875                                                                        | -                                      | 1,286,232          | 0.69%                                            |

Schedule is intended to show information for 10 years. Since 2024 is the seventh year for this presentation, only six additional years of data are available. However, additional years will be included as they become available.

\* Beginning in fiscal year 2022, the School Division elected to provide the enhanced health insurance credit.

\*\* Prior to 2019, VRS contributions were made over twelve months for all employees, regardless of contract term. In fiscal year 2019, the School Division began contributing to VRS over each employee's contract term. For employees with contract terms less than twelve months, contributions and covered payroll recognized in fiscal year 2019 include amounts accrued for July and August of 2018, in addition to the full annual amount for fiscal year 2019.

**CITY OF SALEM, VIRGINIA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF EMPLOYER'S SHARE OF NET OPEB LIABILITY**  
**GLI AND TEACHER EMPLOYEE HIC PROGRAMS**  
**YEAR ENDED JUNE 30, 2024**

| Plan<br>Year Ended<br>June 30                                                  | Employer's<br>Proportion of<br>the Net OPEB<br>Liability | Employer's<br>Proportionate<br>Share of the<br>Net OPEB<br>Liability<br>(a) | Covered<br>Payroll<br>(b) | Employer's Share<br>of the Net<br>OPEB Liability<br>as a % of<br>Covered<br>Payroll<br>(a/b) | Plan Fiduciary<br>Net Position as a<br>% of the Total<br>OPEB Liability |
|--------------------------------------------------------------------------------|----------------------------------------------------------|-----------------------------------------------------------------------------|---------------------------|----------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|
| <b>City of Salem - Group Life Insurance Program</b>                            |                                                          |                                                                             |                           |                                                                                              |                                                                         |
| 2023                                                                           | 0.11707%                                                 | \$ 1,334,355                                                                | \$ 26,627,407             | 5.01%                                                                                        | 69.30%                                                                  |
| 2022                                                                           | 0.11778%                                                 | 1,347,971                                                                   | 24,634,259                | 5.47%                                                                                        | 67.21%                                                                  |
| 2021                                                                           | 0.11657%                                                 | 1,290,302                                                                   | 23,241,296                | 5.55%                                                                                        | 67.45%                                                                  |
| 2020                                                                           | 0.11949%                                                 | 1,902,916                                                                   | 23,655,385                | 8.04%                                                                                        | 52.64%                                                                  |
| 2019                                                                           | 0.12131%                                                 | 1,883,072                                                                   | 22,818,462                | 8.25%                                                                                        | 52.00%                                                                  |
| 2018                                                                           | 0.11921%                                                 | 1,726,760                                                                   | 21,687,115                | 7.96%                                                                                        | 51.22%                                                                  |
| 2017                                                                           | 0.12390%                                                 | 1,778,837                                                                   | 22,853,532                | 7.78%                                                                                        | 48.86%                                                                  |
| <b>School Division - Group Life Insurance Program (Non-Professional Staff)</b> |                                                          |                                                                             |                           |                                                                                              |                                                                         |
| 2023                                                                           | 0.00710%                                                 | \$ 85,151                                                                   | \$ 1,672,037              | 5.09%                                                                                        | 69.30%                                                                  |
| 2022                                                                           | 0.00667%                                                 | 80,313                                                                      | 1,450,741                 | 5.54%                                                                                        | 67.21%                                                                  |
| 2021                                                                           | 0.00614%                                                 | 71,486                                                                      | 1,271,111                 | 5.62%                                                                                        | 67.45%                                                                  |
| 2020                                                                           | 0.00623%                                                 | 103,968                                                                     | 1,285,000                 | 8.09%                                                                                        | 52.64%                                                                  |
| 2019                                                                           | 0.00634%                                                 | 103,169                                                                     | 1,243,077                 | 8.30%                                                                                        | 52.00%                                                                  |
| 2018                                                                           | 0.00676%                                                 | 102,000                                                                     | 1,286,154                 | 7.93%                                                                                        | 51.22%                                                                  |
| 2017                                                                           | 0.00687%                                                 | 103,000                                                                     | 1,268,277                 | 8.12%                                                                                        | 48.86%                                                                  |
| <b>School Division - Group Life Insurance Program (Professional Staff)</b>     |                                                          |                                                                             |                           |                                                                                              |                                                                         |
| 2023                                                                           | 0.11861%                                                 | \$ 1,422,506                                                                | \$ 27,937,963             | 5.09%                                                                                        | 69.30%                                                                  |
| 2022                                                                           | 0.12043%                                                 | 1,450,093                                                                   | 26,196,111                | 5.54%                                                                                        | 67.21%                                                                  |
| 2021                                                                           | 0.11525%                                                 | 1,341,822                                                                   | 23,860,556                | 5.62%                                                                                        | 67.45%                                                                  |
| 2020                                                                           | 0.11525%                                                 | 1,923,334                                                                   | 23,770,577                | 8.09%                                                                                        | 52.64%                                                                  |
| 2019                                                                           | 0.11726%                                                 | 1,908,133                                                                   | 22,986,731                | 8.30%                                                                                        | 52.00%                                                                  |
| 2018                                                                           | 0.11861%                                                 | 1,801,000                                                                   | 22,553,654                | 7.99%                                                                                        | 51.22%                                                                  |
| 2017                                                                           | 0.11835%                                                 | 1,781,000                                                                   | 21,829,358                | 8.16%                                                                                        | 48.86%                                                                  |
| <b>School Division - Teacher Employee Health Insurance Credit Program</b>      |                                                          |                                                                             |                           |                                                                                              |                                                                         |
| 2023                                                                           | 0.28008%                                                 | \$ 3,392,938                                                                | \$ 27,926,860             | 12.15%                                                                                       | 17.90%                                                                  |
| 2022                                                                           | 0.28107%                                                 | 3,510,695                                                                   | 26,196,281                | 13.40%                                                                                       | 15.08%                                                                  |
| 2021                                                                           | 0.26840%                                                 | 3,445,100                                                                   | 23,772,562                | 14.49%                                                                                       | 9.95%                                                                   |
| 2020                                                                           | 0.27051%                                                 | 3,528,848                                                                   | 23,716,667                | 14.88%                                                                                       | 9.95%                                                                   |
| 2019                                                                           | 0.27380%                                                 | 3,584,308                                                                   | 22,965,750                | 15.61%                                                                                       | 8.97%                                                                   |
| 2018                                                                           | 0.27878%                                                 | 3,540,000                                                                   | 22,545,854                | 15.70%                                                                                       | 8.08%                                                                   |
| 2017                                                                           | 0.27639%                                                 | 3,506,000                                                                   | 21,812,560                | 16.07%                                                                                       | 7.04%                                                                   |

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The amounts presented have a measurement date (plan year) of the previous fiscal year end.



**CITY OF SALEM, VIRGINIA  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYER OPEB CONTRIBUTIONS  
GLI AND TEACHER EMPLOYEE HIC PROGRAMS  
YEAR ENDED JUNE 30, 2024**

| Year Ended<br>June 30                                                          | Contractually<br>Required<br>Contribution | Contributions in<br>Relation to<br>Contractually<br>Required<br>Contribution | Contribution<br>Deficiency<br>(Excess) | Covered<br>Payroll | Contributions<br>as a % of<br>Covered<br>Payroll |
|--------------------------------------------------------------------------------|-------------------------------------------|------------------------------------------------------------------------------|----------------------------------------|--------------------|--------------------------------------------------|
|                                                                                | (a)                                       | (b)                                                                          | (a-b)                                  | (c)                | (b/c)                                            |
| <b>City of Salem - Group Life Insurance Program</b>                            |                                           |                                                                              |                                        |                    |                                                  |
| 2024                                                                           | \$ 164,555                                | \$ 164,555                                                                   | \$ -                                   | \$ 30,473,148      | 0.54%                                            |
| 2023*                                                                          | 143,788                                   | 143,788                                                                      | -                                      | 26,627,407         | 0.54%                                            |
| 2022                                                                           | 133,025                                   | 133,025                                                                      | -                                      | 24,634,259         | 0.54%                                            |
| 2021                                                                           | 125,503                                   | 125,503                                                                      | -                                      | 23,241,296         | 0.54%                                            |
| 2020                                                                           | 123,008                                   | 123,008                                                                      | -                                      | 23,655,385         | 0.52%                                            |
| 2019                                                                           | 118,656                                   | 118,656                                                                      | -                                      | 22,818,462         | 0.52%                                            |
| 2018                                                                           | 112,773                                   | 112,773                                                                      | -                                      | 21,687,115         | 0.52%                                            |
| <b>School Division - Group Life Insurance Program (Non-Professional Staff)</b> |                                           |                                                                              |                                        |                    |                                                  |
| 2024                                                                           | \$ 9,878                                  | \$ 9,878                                                                     | \$ -                                   | \$ 1,829,259       | 0.54%                                            |
| 2023                                                                           | 9,029                                     | 9,029                                                                        | -                                      | 1,672,037          | 0.54%                                            |
| 2022                                                                           | 7,834                                     | 7,834                                                                        | -                                      | 1,450,741          | 0.54%                                            |
| 2021                                                                           | 6,864                                     | 6,864                                                                        | -                                      | 1,271,111          | 0.54%                                            |
| 2020                                                                           | 6,682                                     | 6,682                                                                        | -                                      | 1,285,000          | 0.52%                                            |
| 2019**                                                                         | 6,464                                     | 6,464                                                                        | -                                      | 1,243,077          | 0.52%                                            |
| 2018                                                                           | 6,688                                     | 6,688                                                                        | -                                      | 1,286,154          | 0.52%                                            |
| <b>School Division - Group Life Insurance Program (Professional Staff)</b>     |                                           |                                                                              |                                        |                    |                                                  |
| 2024                                                                           | \$ 158,510                                | \$ 158,510                                                                   | \$ -                                   | \$ 29,353,704      | 0.54%                                            |
| 2023                                                                           | 150,865                                   | 150,865                                                                      | -                                      | 27,937,963         | 0.54%                                            |
| 2022                                                                           | 141,459                                   | 141,459                                                                      | -                                      | 26,196,111         | 0.54%                                            |
| 2021                                                                           | 128,847                                   | 128,847                                                                      | -                                      | 23,860,556         | 0.54%                                            |
| 2020                                                                           | 123,607                                   | 123,607                                                                      | -                                      | 23,770,577         | 0.52%                                            |
| 2019**                                                                         | 119,531                                   | 119,531                                                                      | -                                      | 22,986,731         | 0.52%                                            |
| 2018                                                                           | 117,279                                   | 117,279                                                                      | -                                      | 22,553,654         | 0.52%                                            |
| <b>School Division - Teacher Employee Health Insurance Credit Program</b>      |                                           |                                                                              |                                        |                    |                                                  |
| 2024                                                                           | \$ 355,177                                | \$ 355,177                                                                   | \$ -                                   | \$ 29,353,471      | 1.21%                                            |
| 2023*                                                                          | 337,915                                   | 337,915                                                                      | -                                      | 27,926,860         | 1.21%                                            |
| 2022                                                                           | 316,975                                   | 316,975                                                                      | -                                      | 26,196,281         | 1.21%                                            |
| 2021                                                                           | 287,648                                   | 287,648                                                                      | -                                      | 23,772,562         | 1.21%                                            |
| 2020                                                                           | 284,600                                   | 284,600                                                                      | -                                      | 23,716,667         | 1.20%                                            |
| 2019**                                                                         | 275,589                                   | 275,589                                                                      | -                                      | 22,965,750         | 1.20%                                            |
| 2018                                                                           | 277,314                                   | 277,314                                                                      | -                                      | 22,545,854         | 1.23%                                            |

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\* Revised to reflect actual 2023 amounts as shown in the VRS actuarial report rather than estimated amounts used in the prior year ACFR.

\*\* Prior to 2019, VRS contributions were made over twelve months for all employees, regardless of contract term. In fiscal year 2019, the School Division began contributing to VRS over each employee's contract term. For employees with contract terms less than twelve months, contributions and covered payroll recognized in fiscal year 2019 include amounts accrued for July and August of 2018, in addition to the full annual amount for fiscal year 2019.

**CITY OF SALEM, VIRGINIA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2024**

**1. Changes of Benefit Terms**

Pension

There have been no actuarially material changes to the Virginia Retirement System (VRS) benefit provisions since the prior actuarial valuation.

Other Postemployment Benefits (OPEB)

There have been no actuarially material changes to the VRS benefit provisions since the prior actuarial valuation.

**2. Changes of Assumptions**

The actuarial assumptions used in the June 30, 2022, valuation were based on the results of an actuarial experience study for the period from July 1, 2016, through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2021. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

**Non-Hazardous Duty:**

- Update mortality table to PUB2010 public sector mortality tables; for future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
- Adjusted retirement rates to better fit experience for Plan 1; set separate rates based on experience for Plan2/Hybrid; changed final retirement age
- Adjusted withdrawal rates to better fit experience at each year age and service through 9 years of service
- No change to disability rates
- No change to salary scale
- No change to line of duty rates
- No change to discount rate

**Largest 10 – Hazardous Duty/Public Safety Employees:**

- Update mortality table to PUB2010 public sector mortality tables; for future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
- Adjusted retirement rates to better fit experience and changed final retirement age from 65 to 70
- Decreased withdrawal rates
- No change to disability rates
- No change to salary scale
- No change to line of duty rates
- No change to discount rate

**All Others (Non-10 Largest) – Hazardous Duty/Public Safety Employees:**

- Update mortality table to PUB2010 public sector mortality tables; for future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
- Adjusted retirement rates to better fit experience and changed final retirement age from 65 to 70
- Decreased withdrawal rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Largest 10 Hazardous Duty
- No change to disability rates
- No change to salary scale
- No change to line of duty rates
- No change to discount rate

**CITY OF SALEM, VIRGINIA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2024**

**2. Changes of Assumptions (Continued)**

Teacher Cost-Sharing Pool:

- Update mortality table to PUB2010 public sector mortality tables; for future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
- Adjusted retirement rates to better fit experience for Plan 1; set separate rates based on experience for Plan2/Hybrid; changed final retirement age from 75 to 80 for all
- Adjusted withdrawal rates to better fit experience at each year age and service through 9 years of service
- No change to disability rates
- No changes to salary scale
- No change to discount rate

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## OTHER SUPPLEMENTARY INFORMATION

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The Other Supplementary Information subsection of the City of Salem, Virginia's Annual Comprehensive Financial Report includes the Combining Statement of Net Position; Combining Statement of Revenues, Expenses, and Changes in Fund Net Position; and Combining Statement of Cash Flows for the Nonmajor Proprietary Funds. This subsection also includes the Combining Statement of Fiduciary Assets and Liabilities and the Combining Statement of Changes in Fiduciary Assets and Liabilities for the Custodial Funds; and the Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance for the Economic Development Authority of the City of Salem.

**CITY OF SALEM, VIRGINIA**  
**COMBINING STATEMENT OF NET POSITION**  
**NONMAJOR PROPRIETARY FUNDS**  
**JUNE 30, 2024**

|                                          | Enterprise Funds |                                |                                        |
|------------------------------------------|------------------|--------------------------------|----------------------------------------|
|                                          | Civic<br>Center  | Catering<br>and<br>Concessions | Total Nonmajor<br>Proprietary<br>Funds |
| <b>ASSETS</b>                            |                  |                                |                                        |
| <i>Current assets:</i>                   |                  |                                |                                        |
| Cash and cash equivalents                | \$ 146,652       | \$ 7,138                       | \$ 153,790                             |
| Receivables, net                         | 103,414          | 56,128                         | 159,542                                |
| Inventories                              | -                | 38,740                         | 38,740                                 |
| Prepaid items                            | 92,688           | -                              | 92,688                                 |
| Total current assets                     | 342,754          | 102,006                        | 444,760                                |
| <i>Noncurrent assets:</i>                |                  |                                |                                        |
| <i>Capital assets:</i>                   |                  |                                |                                        |
| Nondepreciable and nonamortizable        | 276,422          | -                              | 276,422                                |
| Depreciable and amortizable, net         | 2,964,319        | 25,820                         | 2,990,139                              |
| Total capital assets                     | 3,240,741        | 25,820                         | 3,266,561                              |
| Total noncurrent assets                  | 3,240,741        | 25,820                         | 3,266,561                              |
| Total assets                             | 3,583,495        | 127,826                        | 3,711,321                              |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>    |                  |                                |                                        |
|                                          | 312,399          | 60,508                         | 372,907                                |
| <b>LIABILITIES</b>                       |                  |                                |                                        |
| <i>Current liabilities:</i>              |                  |                                |                                        |
| Accounts payable and accrued liabilities | 71,658           | 26,640                         | 98,298                                 |
| Accrued payroll and related liabilities  | 74,347           | 20,989                         | 95,336                                 |
| Due to other funds                       | -                | 175,000                        | 175,000                                |
| Unearned revenues                        | 279,753          | 7,789                          | 287,542                                |
| Lease liability                          | 2,957            | -                              | 2,957                                  |
| Compensated absences                     | 93,351           | 16,127                         | 109,478                                |
| Total current liabilities                | 522,066          | 246,545                        | 768,611                                |
| <i>Noncurrent liabilities:</i>           |                  |                                |                                        |
| Lease liability                          | 6,121            | -                              | 6,121                                  |
| Compensated absences                     | 34,535           | 5,384                          | 39,919                                 |
| Net pension liability                    | 1,305,539        | 368,968                        | 1,674,507                              |
| Net OPEB liability                       | 530,853          | 107,353                        | 638,206                                |
| Total noncurrent liabilities             | 1,877,048        | 481,705                        | 2,358,753                              |
| Total liabilities                        | 2,399,114        | 728,250                        | 3,127,364                              |
| <b>DEFERRED INFLOWS OF RESOURCES</b>     |                  |                                |                                        |
|                                          | 134,643          | 28,104                         | 162,747                                |
| <b>NET POSITION</b>                      |                  |                                |                                        |
| Net investment in capital assets         | 3,231,663        | 25,820                         | 3,257,483                              |
| Unrestricted (deficit)                   | (1,869,526)      | (593,840)                      | (2,463,366)                            |
| Total net position                       | \$ 1,362,137     | \$ (568,020)                   | \$ 794,117                             |

**CITY OF SALEM, VIRGINIA**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**NONMAJOR PROPRIETARY FUNDS**  
**YEAR ENDED JUNE 30, 2024**

|                                         | Enterprise Funds    |                                |                                        |
|-----------------------------------------|---------------------|--------------------------------|----------------------------------------|
|                                         | Civic<br>Center     | Catering<br>and<br>Concessions | Total Nonmajor<br>Proprietary<br>Funds |
| <b>OPERATING REVENUES</b>               |                     |                                |                                        |
| Charges for services                    | \$ 3,624,478        | \$ 1,056,298                   | \$ 4,680,776                           |
| Commissions                             | 26,044              | -                              | 26,044                                 |
| Other                                   | 25,909              | 16,407                         | 42,316                                 |
| Total operating revenues                | <u>3,676,431</u>    | <u>1,072,705</u>               | <u>4,749,136</u>                       |
| <b>OPERATING EXPENSES</b>               |                     |                                |                                        |
| Salaries                                | 1,295,829           | 374,558                        | 1,670,387                              |
| Fringe benefits                         | 401,251             | 104,059                        | 505,310                                |
| Show expenses                           | 3,070,872           | -                              | 3,070,872                              |
| Maintenance                             | 208,342             | 335                            | 208,677                                |
| Professional services                   | 27,162              | 33,179                         | 60,341                                 |
| Insurance                               | 29,351              | 1,877                          | 31,228                                 |
| Administration                          | 124,227             | 28,407                         | 152,634                                |
| Travel and training                     | 7,623               | 179                            | 7,802                                  |
| Materials and supplies                  | 29,111              | 346,157                        | 375,268                                |
| Expendable equipment and small tools    | 48,992              | 26,210                         | 75,202                                 |
| Utilities                               | 312,228             | 184                            | 312,412                                |
| Miscellaneous                           | 285                 | -                              | 285                                    |
| Depreciation                            | 287,479             | 3,523                          | 291,002                                |
| Amortization                            | 3,027               | -                              | 3,027                                  |
| Total operating expenses                | <u>5,845,779</u>    | <u>918,668</u>                 | <u>6,764,447</u>                       |
| Operating income (loss)                 | <u>(2,169,348)</u>  | <u>154,037</u>                 | <u>(2,015,311)</u>                     |
| <b>NONOPERATING REVENUES (EXPENSES)</b> |                     |                                |                                        |
| Investment income                       | 1,699               | -                              | 1,699                                  |
| Interest expense                        | (276)               | -                              | (276)                                  |
| Gain on disposal of capital assets      | 26,034              | -                              | 26,034                                 |
| Miscellaneous                           | 155,175             | 78                             | 155,253                                |
| Net nonoperating revenues               | <u>182,632</u>      | <u>78</u>                      | <u>182,710</u>                         |
| Income (loss) before transfers          | <u>(1,986,716)</u>  | <u>154,115</u>                 | <u>(1,832,601)</u>                     |
| <b>Transfers in</b>                     | <u>2,648,986</u>    | <u>60,000</u>                  | <u>2,708,986</u>                       |
| Change in net position                  | <u>662,270</u>      | <u>214,115</u>                 | <u>876,385</u>                         |
| <b>Net position, beginning</b>          | <u>699,867</u>      | <u>(782,135)</u>               | <u>(82,268)</u>                        |
| <b>Net position, ending</b>             | <u>\$ 1,362,137</u> | <u>\$ (568,020)</u>            | <u>\$ 794,117</u>                      |



**CITY OF SALEM, VIRGINIA**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR PROPRIETARY FUNDS**  
**YEAR ENDED JUNE 30, 2024**

|                                                                                                                | Enterprise Funds      |                                |                                        |
|----------------------------------------------------------------------------------------------------------------|-----------------------|--------------------------------|----------------------------------------|
|                                                                                                                | Civic<br>Center       | Catering<br>and<br>Concessions | Total Nonmajor<br>Proprietary<br>Funds |
| <b>OPERATING ACTIVITIES</b>                                                                                    |                       |                                |                                        |
| Receipts from customers                                                                                        | \$ 3,445,838          | \$ 1,036,173                   | \$ 4,482,011                           |
| Payments to suppliers                                                                                          | (3,823,460)           | (423,201)                      | (4,246,661)                            |
| Payments to employees                                                                                          | (1,824,037)           | (482,555)                      | (2,306,592)                            |
| Other receipts                                                                                                 | 25,909                | 16,407                         | 42,316                                 |
| Nonoperating revenue                                                                                           | 155,175               | 78                             | 155,253                                |
| Net cash provided by (used in) operating activities                                                            | (2,020,575)           | 146,902                        | (1,873,673)                            |
| <b>NONCAPITAL FINANCING ACTIVITIES</b>                                                                         |                       |                                |                                        |
| Interfund loan                                                                                                 | -                     | (245,000)                      | (245,000)                              |
| Transfers in                                                                                                   | 2,648,986             | 60,000                         | 2,708,986                              |
| Net cash provided by (used in) noncapital financing activities                                                 | 2,648,986             | (185,000)                      | 2,463,986                              |
| <b>CAPITAL AND RELATED FINANCING ACTIVITIES</b>                                                                |                       |                                |                                        |
| Purchases of capital assets                                                                                    | (672,978)             | (5,084)                        | (678,062)                              |
| Interest paid on capital debt                                                                                  | (276)                 | -                              | (276)                                  |
| Lease obligations                                                                                              | (2,891)               | -                              | (2,891)                                |
| Net cash used in capital and related financing activities                                                      | (676,145)             | (5,084)                        | (681,229)                              |
| <b>INVESTING ACTIVITIES</b>                                                                                    |                       |                                |                                        |
| Interest received                                                                                              | 1,699                 | -                              | 1,699                                  |
| Net cash provided by investing activities                                                                      | 1,699                 | -                              | 1,699                                  |
| Net decrease in cash and cash equivalents                                                                      | (46,035)              | (43,182)                       | (89,217)                               |
| <b>Cash and cash equivalents, beginning</b>                                                                    | 192,687               | 50,320                         | 243,007                                |
| <b>Cash and cash equivalents, ending</b>                                                                       | <u>\$ 146,652</u>     | <u>\$ 7,138</u>                | <u>\$ 153,790</u>                      |
| <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>        |                       |                                |                                        |
| Operating income (loss)                                                                                        | \$ (2,169,348)        | \$ 154,037                     | \$ (2,015,311)                         |
| <i>Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities</i> |                       |                                |                                        |
| Depreciation and amortization                                                                                  | 290,506               | 3,523                          | 294,029                                |
| Nonoperating revenue (expense)                                                                                 | 155,175               | 78                             | 155,253                                |
| Pension expense, net of employer contributions                                                                 | (61,763)              | (8,307)                        | (70,070)                               |
| OPEB expense, net of employer contributions                                                                    | (19,105)              | (3,449)                        | (22,554)                               |
| <i>Decrease (increase) in assets:</i>                                                                          |                       |                                |                                        |
| Receivables, net                                                                                               | (76,718)              | (24,914)                       | (101,632)                              |
| Inventories                                                                                                    | -                     | 490                            | 490                                    |
| Prepaid items                                                                                                  | 59,138                | -                              | 59,138                                 |
| <i>Increase (decrease) in liabilities:</i>                                                                     |                       |                                |                                        |
| Accounts payable and accrued liabilities                                                                       | (24,405)              | 12,837                         | (11,568)                               |
| Accrued payroll and related liabilities                                                                        | (34,858)              | 4,203                          | (30,655)                               |
| Unearned revenues                                                                                              | (127,966)             | 4,789                          | (123,177)                              |
| Compensated absences                                                                                           | (11,231)              | 3,615                          | (7,616)                                |
| Net cash provided by (used in) operating activities                                                            | <u>\$ (2,020,575)</u> | <u>\$ 146,902</u>              | <u>\$ (1,873,673)</u>                  |

**CITY OF SALEM, VIRGINIA**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**JUNE 30, 2024**

|                                                   | Cardinal<br>Criminal<br>Justice<br>Academy | Court-<br>Community<br>Corrections<br>Program | Total<br>Custodial<br>Funds |
|---------------------------------------------------|--------------------------------------------|-----------------------------------------------|-----------------------------|
| <b>ASSETS</b>                                     |                                            |                                               |                             |
| Cash and cash equivalents                         | \$ 690,495                                 | \$ 1,820,424                                  | \$ 2,510,919                |
| Receivables, net                                  | 170                                        | 460                                           | 630                         |
| Due from Commonwealth of Virginia                 | -                                          | 51,180                                        | 51,180                      |
| Total assets                                      | <u>690,665</u>                             | <u>1,872,064</u>                              | <u>2,562,729</u>            |
| <b>LIABILITIES</b>                                |                                            |                                               |                             |
| Accounts payable and accrued liabilities          | 1,498                                      | 207,310                                       | 208,808                     |
| Accrued payroll and related liabilities           | 9,002                                      | 14,891                                        | 23,893                      |
| Due to City of Salem                              | 23,809                                     | 10,578                                        | 34,387                      |
| Unearned revenues                                 | 114,534                                    | -                                             | 114,534                     |
| Total liabilities                                 | <u>148,843</u>                             | <u>232,779</u>                                | <u>381,622</u>              |
| <b>NET POSITION</b>                               |                                            |                                               |                             |
| Restricted for:                                   |                                            |                                               |                             |
| Individuals, organizations, and other governments | 541,822                                    | 1,639,285                                     | 2,181,107                   |
| Total net position                                | <u>\$ 541,822</u>                          | <u>\$ 1,639,285</u>                           | <u>\$ 2,181,107</u>         |

**CITY OF SALEM, VIRGINIA**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**YEAR ENDED JUNE 30, 2024**

|                                                    | Cardinal<br>Criminal<br>Justice<br>Academy | Court-<br>Community<br>Corrections<br>Program | Total<br>Custodial<br>Funds |
|----------------------------------------------------|--------------------------------------------|-----------------------------------------------|-----------------------------|
| <b>ADDITIONS</b>                                   |                                            |                                               |                             |
| Funds received for benefit of other organizations  | \$ 779,863                                 | \$ 1,560,570                                  | \$ 2,340,433                |
| Total additions                                    | <u>779,863</u>                             | <u>1,560,570</u>                              | <u>2,340,433</u>            |
| <b>DEDUCTIONS</b>                                  |                                            |                                               |                             |
| Funds disbursed for benefit of other organizations | 801,516                                    | 1,514,244                                     | 2,315,760                   |
| Total deductions                                   | <u>801,516</u>                             | <u>1,514,244</u>                              | <u>2,315,760</u>            |
| Change in fiduciary net position                   | <u>(21,653)</u>                            | <u>46,326</u>                                 | <u>24,673</u>               |
| <b>Net position, beginning</b>                     | 563,475                                    | 1,592,959                                     | 2,156,434                   |
| <b>Net position, ending</b>                        | <u><u>\$ 541,822</u></u>                   | <u><u>\$ 1,639,285</u></u>                    | <u><u>\$ 2,181,107</u></u>  |

**CITY OF SALEM, VIRGINIA  
BALANCE SHEET  
ECONOMIC DEVELOPMENT AUTHORITY OF THE CITY OF SALEM  
GOVERNMENTAL FUND  
JUNE 30, 2024**

**ASSETS**

|                             |                      |
|-----------------------------|----------------------|
| Cash and cash equivalents   | \$ 695,445           |
| Receivables, net            | 15,440,473           |
| Due from primary government | -                    |
| Total assets                | <u>\$ 16,135,918</u> |

**LIABILITIES**

|                                          |                  |
|------------------------------------------|------------------|
| Accounts payable and accrued liabilities | \$ 25,285        |
| Due to primary government                | <u>8,530,094</u> |
| Total liabilities                        | <u>8,555,379</u> |

**FUND BALANCE**

|                                    |                      |
|------------------------------------|----------------------|
| Assigned                           | <u>7,580,539</u>     |
| Total fund balance                 | <u>7,580,539</u>     |
| Total liabilities and fund balance | <u>\$ 16,135,918</u> |

**RECONCILIATION TO THE STATEMENT OF NET POSITION**

Total fund balance of governmental fund \$ 7,580,539

Long-term liabilities related to governmental fund activities are not due and payable in the current period and, therefore, are not reported in the governmental fund.

|                                         |                   |
|-----------------------------------------|-------------------|
| Bonds payable                           | (6,814,618)       |
| Accrued interest                        | (77,302)          |
| Net position of governmental activities | <u>\$ 688,619</u> |

**CITY OF SALEM, VIRGINIA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ECONOMIC DEVELOPMENT AUTHORITY OF THE CITY OF SALEM**  
**GOVERNMENTAL FUND**  
**YEAR ENDED JUNE 30, 2024**

**REVENUES**

|                                        |                |
|----------------------------------------|----------------|
| Revenue from use of money and property | \$ 396,731     |
| Charges for services                   | 21,096         |
| Intergovernmental                      | 49,004         |
| Total revenues                         | <u>466,831</u> |

**EXPENDITURES**

|                       |                |
|-----------------------|----------------|
| Community development | 106,027        |
| <i>Debt service:</i>  |                |
| Interest              | 238,059        |
| Total expenditures    | <u>344,086</u> |

**OTHER FINANCING SOURCES**

|                               |                  |
|-------------------------------|------------------|
| Issuance of long-term debt    | 4,291,074        |
| Total other financing sources | <u>4,291,074</u> |

|                            |                  |
|----------------------------|------------------|
| Net change in fund balance | <u>4,413,819</u> |
|----------------------------|------------------|

|                                |                            |
|--------------------------------|----------------------------|
| <b>Fund balance, beginning</b> | 3,166,720                  |
| <b>Fund balance, ending</b>    | <u><u>\$ 7,580,539</u></u> |

**RECONCILIATION TO THE STATEMENT OF ACTIVITIES**

|                                                 |              |
|-------------------------------------------------|--------------|
| Net change in fund balance of governmental fund | \$ 4,413,819 |
|-------------------------------------------------|--------------|

Issuance of debt and other obligations provides current financial resources to the governmental fund but increases long-term liabilities in the Statement of Net Position.

|               |             |
|---------------|-------------|
| Bond proceeds | (4,291,074) |
|---------------|-------------|

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental fund.

|                                    |          |
|------------------------------------|----------|
| Change in accrued interest payable | (59,006) |
|------------------------------------|----------|

|                                                   |                         |
|---------------------------------------------------|-------------------------|
| Change in net position of governmental activities | <u><u>\$ 63,739</u></u> |
|---------------------------------------------------|-------------------------|



The Statistical Section of the City of Salem, Virginia's Annual Comprehensive Financial Report presents additional detail, context, and historical information to assist in understanding the information in the financial statements, note disclosures and required supplementary information.

| Contents                                                                                                                                                                                                                        | Page |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| Financial Trends.....                                                                                                                                                                                                           | 131  |
| <i>These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.</i>                                                                      |      |
| Revenue Capacity.....                                                                                                                                                                                                           | 136  |
| <i>These schedules contain information to help the reader assess the City's most significant local revenue sources, property tax and sale of electricity.</i>                                                                   |      |
| Debt Capacity.....                                                                                                                                                                                                              | 139  |
| <i>These schedules present information to help the reader assess the affordability of the City's current level of outstanding debt and the government's ability to issue additional debt in the future.</i>                     |      |
| Demographic and Economic Information.....                                                                                                                                                                                       | 142  |
| <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.</i>                                                         |      |
| Operating Information.....                                                                                                                                                                                                      | 144  |
| <i>These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the government provides and the activities it performs.</i> |      |

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TABLE 1  
UNAUDITEDCITY OF SALEM, VIRGINIA  
NET POSITION BY COMPONENT  
LAST TEN FISCAL YEARS

|                                             | 2024           | 2023           | 2022           | 2021           | 2020           | 2019           | 2018           | 2017           | 2016           | 2015           |
|---------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                             |                |                |                |                | (1)            |                | (2)            |                | (3), (4)       | (3), (4), (5)  |
| <b>Governmental Activities</b>              |                |                |                |                |                |                |                |                |                |                |
| Net investment in capital assets            | \$ 100,364,933 | \$ 83,584,944  | \$ 84,385,804  | \$ 83,813,635  | \$ 74,013,712  | \$ 75,906,865  | \$ 75,637,028  | \$ 76,704,584  | \$ 80,613,041  | \$ 82,468,633  |
| Restricted                                  | 7,592,013      | 5,873,930      | 3,242,954      | 2,264,159      | 7,407,955      | 5,868,862      | 4,211,042      | 4,247,628      | 1,962,017      | 4,246,340      |
| Unrestricted                                | 22,943,910     | 15,662,342     | (15,996,431)   | (25,162,020)   | (18,144,742)   | (21,585,631)   | (30,860,648)   | (24,252,734)   | (33,750,410)   | (44,779,654)   |
| Total governmental activities net position  | \$ 130,900,856 | \$ 105,121,216 | \$ 71,632,327  | \$ 60,915,774  | \$ 63,276,925  | \$ 60,190,096  | \$ 48,987,422  | \$ 56,699,478  | \$ 48,824,648  | \$ 41,935,319  |
| <b>Business-type activities</b>             |                |                |                |                |                |                |                |                |                |                |
| Net investment in capital assets            | \$ 75,144,888  | \$ 72,671,638  | \$ 67,400,911  | \$ 60,959,490  | \$ 55,215,300  | \$ 52,850,038  | \$ 49,386,338  | \$ 46,775,751  | \$ 44,477,804  | \$ 42,195,035  |
| Unrestricted                                | 58,117,059     | 53,821,439     | 48,777,084     | 47,208,736     | 47,252,971     | 42,561,767     | 37,549,539     | 34,837,935     | 29,574,731     | 24,406,951     |
| Total business-type activities net position | \$ 133,261,947 | \$ 126,493,077 | \$ 116,177,995 | \$ 108,168,226 | \$ 102,468,271 | \$ 95,411,805  | \$ 86,935,877  | \$ 81,613,686  | \$ 74,052,535  | \$ 66,601,986  |
| <b>Primary Government</b>                   |                |                |                |                |                |                |                |                |                |                |
| Net investment in capital assets            | \$ 175,509,821 | \$ 156,256,582 | \$ 151,786,715 | \$ 144,773,125 | \$ 129,229,012 | \$ 128,756,903 | \$ 125,023,367 | \$ 123,480,335 | \$ 125,090,845 | \$ 124,663,668 |
| Restricted                                  | 7,592,013      | 5,873,930      | 3,242,954      | 2,264,159      | 7,407,955      | 5,868,862      | 4,211,042      | 4,247,628      | 1,962,017      | 4,246,340      |
| Unrestricted                                | 81,060,969     | 69,483,781     | 32,780,653     | 22,046,716     | 29,108,229     | 20,976,136     | 6,688,890      | 10,585,201     | (4,175,679)    | (20,372,703)   |
| Total primary government net position       | \$ 264,162,803 | \$ 231,614,293 | \$ 187,810,322 | \$ 169,084,000 | \$ 165,745,196 | \$ 155,601,901 | \$ 135,923,299 | \$ 138,313,164 | \$ 122,877,183 | \$ 108,537,305 |

Notes:

Source: City of Salem Finance Department

(1) There were reclassifications within the net position of governmental activities and the net position of the primary government for comparative purposes to conform with the presentation in other fiscal years.

(2) In 2018, the City implemented GASB Statement No. 75 requiring recognition of the net OPEB liability.

(3) Net investment in capital assets of governmental activities and business-type activities were restated to record deferred loss on refunding of debt from the 2015 refunding bonds.

(4) Net investment in capital assets of governmental activities was restated to record deferred loss on refunding of debt from the 2011 refunding bonds.

(5) In 2015, the City implemented GASB Statement No. 68 requiring recognition of the net pension liability.



TABLE 2  
UNAUDITED

CITY OF SALEM, VIRGINIA  
CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS  
(accrual basis of accounting)

|                                    | 2024<br>(1)    | 2023<br>(2)    | 2022<br>(3)    | 2021<br>(4)    | 2020<br>(5)    | 2019           | 2018           | 2017           | 2016<br>(6), (7) | 2015<br>(6), (7) |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|
| <b>Expenses</b>                    |                |                |                |                |                |                |                |                |                  |                  |
| <i>Governmental activities:</i>    |                |                |                |                |                |                |                |                |                  |                  |
| General government                 | \$ 10,307,404  | \$ 8,115,304   | \$ 6,946,772   | \$ 7,398,186   | \$ 7,732,057   | \$ 5,999,310   | \$ 6,388,884   | \$ 6,864,181   | \$ 5,943,899     | \$ 6,335,563     |
| Judicial administration            | 2,813,795      | 2,601,089      | 2,460,730      | 2,685,074      | 2,427,038      | 2,019,802      | 2,009,007      | 2,072,538      | 1,934,263        | 1,921,789        |
| Public safety                      | 22,011,293     | 20,216,655     | 18,560,637     | 19,746,567     | 19,710,088     | 15,953,011     | 15,776,102     | 17,011,463     | 15,753,795       | 16,192,190       |
| Public works                       | 12,381,212     | 11,351,657     | 10,777,374     | 16,605,367     | 10,268,769     | 9,434,930      | 11,617,750     | 12,228,329     | 16,652,913       | 12,758,967       |
| Health and welfare                 | 6,720,651      | 5,838,663      | 5,441,656      | 5,707,730      | 4,969,943      | 4,014,354      | 3,318,498      | 3,026,330      | 2,974,663        | 3,050,634        |
| Education                          | 24,053,049     | 25,147,133     | 26,611,308     | 34,606,636     | 25,341,148     | 21,032,249     | 20,170,298     | 19,760,242     | 19,739,512       | 19,151,270       |
| Parks, recreation and cultural     | 7,827,132      | 8,020,313      | 6,835,914      | 6,871,297      | 6,286,470      | 6,300,706      | 6,129,809      | 5,937,858      | 5,335,902        | 5,127,367        |
| Community development              | 3,235,907      | 3,248,148      | 2,748,883      | 3,046,081      | 3,392,520      | 3,173,232      | 3,429,290      | 3,296,760      | 2,107,808        | 2,006,736        |
| Interest and other fiscal changes  | 1,764,519      | 1,803,089      | 1,567,370      | 1,598,185      | 1,312,981      | 1,008,095      | 950,247        | 988,059        | 1,011,115        | 1,093,989        |
| Total governmental activities      | 91,114,962     | 86,342,051     | 81,950,644     | 98,265,123     | 81,441,014     | 68,935,689     | 69,789,885     | 71,185,760     | 71,453,870       | 67,638,505       |
| <i>Business-type activities:</i>   |                |                |                |                |                |                |                |                |                  |                  |
| Electric                           | 44,470,881     | 40,754,144     | 35,521,249     | 32,791,502     | 32,282,516     | 33,022,574     | 31,361,242     | 31,628,232     | 30,200,956       | 33,901,497       |
| Water and sewage                   | 11,310,175     | 10,479,500     | 9,902,890      | 10,491,167     | 10,141,238     | 9,538,640      | 9,206,719      | 9,776,628      | 10,000,056       | 10,568,840       |
| Civic Center                       | 5,846,055      | 5,107,817      | 4,085,173      | 2,693,683      | 4,382,316      | 4,291,121      | 4,708,634      | 4,046,125      | 4,103,577        | 2,888,263        |
| Catering and concessions           | 918,668        | 918,177        | 738,240        | 457,944        | 875,293        | 937,758        | 981,396        | 933,894        | 980,147          | 851,760          |
| Total business-type activities     | 62,545,779     | 57,259,638     | 50,247,552     | 46,434,296     | 47,681,363     | 47,790,093     | 46,257,991     | 46,384,879     | 45,284,736       | 48,210,360       |
| Total Primary Government           | \$ 153,660,741 | \$ 143,601,689 | \$ 132,198,196 | \$ 144,699,419 | \$ 129,122,377 | \$ 116,725,782 | \$ 116,047,876 | \$ 117,570,639 | \$ 116,738,606   | \$ 115,848,865   |
| <b>Program revenues</b>            |                |                |                |                |                |                |                |                |                  |                  |
| <i>Governmental activities:</i>    |                |                |                |                |                |                |                |                |                  |                  |
| Charges for services               |                |                |                |                |                |                |                |                |                  |                  |
| Public safety                      | \$ 2,448,408   | \$ 2,411,593   | \$ 1,516,411   | \$ 1,406,150   | \$ 1,378,117   | \$ 1,487,180   | \$ 1,358,612   | \$ 1,237,985   | \$ 1,281,509     | \$ 1,237,901     |
| Public works                       | 1,924,909      | 1,938,610      | 1,964,802      | 1,888,588      | 1,859,310      | 1,488,934      | 1,528,945      | 2,563,620      | 4,706,219        | 4,351,157        |
| Other activities                   | 1,290,811      | 1,116,519      | 975,700        | 724,797        | 777,397        | 981,634        | 1,162,193      | 1,254,639      | 779,384          | 849,596          |
| Operating grants and contributions | 12,123,594     | 10,842,557     | 9,863,682      | 9,856,578      | 9,458,112      | 8,466,964      | 8,207,848      | 8,318,690      | 7,623,373        | 7,567,973        |
| Capital grants and contributions   | 4,607,372      | 1,490,232      | 1,950,019      | 8,608,472      | 1,344,324      | 566,366        | 1,403,327      | 202,451        | 80,406           | 192,430          |
| Total governmental activities      | 22,395,094     | 17,799,511     | 16,270,614     | 22,484,585     | 14,817,260     | 12,991,078     | 13,660,925     | 13,577,385     | 14,470,891       | 14,199,057       |
| <i>Business-type activities:</i>   |                |                |                |                |                |                |                |                |                  |                  |
| Charges for services               |                |                |                |                |                |                |                |                |                  |                  |
| Electric                           | 46,176,847     | 40,266,130     | 40,294,957     | 38,045,804     | 38,441,256     | 39,719,859     | 40,153,923     | 39,437,330     | 38,080,149       | 39,715,705       |
| Water and sewage                   | 15,425,936     | 14,554,254     | 14,664,782     | 14,200,570     | 14,222,844     | 14,165,379     | 14,009,576     | 13,530,659     | 13,537,310       | 13,658,281       |
| Civic Center                       | 3,676,431      | 3,170,486      | 2,595,998      | 522,276        | 2,282,153      | 2,745,582      | 3,106,144      | 2,475,661      | 2,313,348        | 799,948          |
| Catering and concessions           | 1,072,705      | 874,199        | 698,317        | 206,559        | 674,404        | 778,605        | 922,287        | 819,571        | 935,973          | 791,311          |
| Operating grants and contributions | -              | -              | 37,718         | -              | -              | -              | -              | -              | -                | -                |
| Electric                           | -              | -              | 1,268,542      | -              | -              | -              | -              | -              | -                | -                |
| Civic Center                       | -              | -              | 27,015         | -              | -              | -              | -              | -              | -                | -                |
| Water and sewage                   | -              | -              | -              | -              | -              | -              | -              | -              | -                | -                |
| Capital grants and contributions   | -              | -              | -              | -              | -              | -              | -              | -              | -                | -                |
| Electric                           | -              | -              | -              | -              | 78,034         | -              | 124,385        | -              | -                | 47,196           |
| Civic Center                       | -              | -              | -              | -              | -              | -              | 51,133         | -              | -                | -                |
| Water and sewage                   | -              | -              | -              | -              | -              | -              | -              | -              | -                | -                |
| Total business-type activities     | 66,351,919     | 58,924,842     | 59,750,075     | 53,517,124     | 55,698,691     | 57,409,425     | 58,367,448     | 56,263,221     | 54,866,780       | 55,012,441       |
| Total Primary Government           | \$ 88,747,013  | \$ 76,724,353  | \$ 76,020,689  | \$ 76,001,709  | \$ 70,515,951  | \$ 70,400,503  | \$ 72,028,373  | \$ 69,840,606  | \$ 69,337,671    | \$ 69,211,498    |

|                                | 2024                   | 2023                   | 2022                   | 2021                   | 2020                   | 2019                   | 2018                   | 2017                   | 2016                   | 2015                   |
|--------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Net (expense) revenue</b>   |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Total governmental activities  | \$ (68,719,868)        | \$ (68,542,540)        | \$ (65,680,030)        | \$ (75,780,538)        | \$ (66,623,754)        | \$ (55,944,611)        | \$ (56,128,960)        | \$ (57,608,375)        | \$ (56,982,979)        | \$ (53,439,448)        |
| Total business-type activities | 3,806,140              | 1,665,204              | 9,502,523              | 7,082,828              | 8,017,328              | 9,619,332              | 12,109,457             | 9,878,342              | 9,582,044              | 6,802,081              |
| Total primary government       | <u>\$ (64,913,728)</u> | <u>\$ (66,877,336)</u> | <u>\$ (56,177,507)</u> | <u>\$ (68,697,710)</u> | <u>\$ (58,606,426)</u> | <u>\$ (46,325,279)</u> | <u>\$ (44,019,503)</u> | <u>\$ (47,730,033)</u> | <u>\$ (47,400,935)</u> | <u>\$ (46,637,367)</u> |

#### General Revenues and Other Changes in Net Position

|                                          |                      |                       |                      |                      |                      |                      |                      |                      |                      |                      |
|------------------------------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <i>Governmental activities:</i>          |                      |                       |                      |                      |                      |                      |                      |                      |                      |                      |
| Taxes                                    |                      |                       |                      |                      |                      |                      |                      |                      |                      |                      |
| Property taxes                           | \$ 48,976,596        | \$ 45,224,724         | \$ 43,037,351        | \$ 40,367,128        | \$ 38,374,597        | \$ 36,825,133        | \$ 35,688,231        | \$ 35,631,665        | \$ 34,610,154        | \$ 33,371,609        |
| Local sales and use taxes                | 9,688,961            | 9,493,549             | 9,071,908            | 7,837,554            | 7,661,772            | 7,296,272            | 7,015,296            | 7,174,034            | 6,638,448            | 6,688,509            |
| Business license taxes                   | 7,165,291            | 6,848,042             | 6,176,361            | 5,546,287            | 5,572,638            | 5,615,337            | 5,333,382            | 5,391,215            | 5,088,724            | 5,088,724            |
| Meals taxes                              | 6,769,573            | 6,434,438             | 5,835,238            | 4,973,630            | 4,747,513            | 5,085,168            | 4,802,780            | 4,718,631            | 4,715,137            | 4,464,873            |
| Utility taxes                            | 1,232,597            | 1,222,533             | 1,220,636            | 1,179,676            | 1,190,153            | 1,203,020            | 1,208,943            | 1,182,963            | 1,169,894            | 1,217,299            |
| Lodging taxes                            | 1,913,896            | 1,813,117             | 1,674,212            | 990,879              | 1,122,580            | 1,328,739            | 1,232,470            | 1,201,759            | 1,170,289            | 1,015,079            |
| Other taxes                              | 2,826,777            | 2,707,856             | 2,755,457            | 2,589,185            | 2,337,148            | 2,713,735            | 2,765,227            | 2,706,305            | 2,699,122            | 2,482,140            |
| Intergovernmental revenue not restricted | 9,237,446            | 29,633,059            | 3,728,399            | 7,160,161            | 5,003,579            | 3,951,338            | 3,952,121            | 3,941,937            | 3,989,413            | 3,942,960            |
| Unrestricted investment earnings         | 8,323,505            | 5,704,295             | 420,399              | 248,514              | 1,707,740            | 994,037              | 752,672              | 554,437              | 269,350              | 164,585              |
| Gain on disposal of capital assets       | 137,213              | 81,145                | 105,486              | 93,131               | 40,778               | 44,471               | 35,647               | 20,985               | 100,081              | 389,290              |
| Gain on lease modification               | -                    | 1,394                 | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Other                                    | 907,058              | 1,379,633             | 743,542              | 744,086              | 641,479              | 757,329              | 626,372              | 676,502              | 986,182              | 586,008              |
| Transfers                                | (2,679,405)          | (8,522,956)           | 1,627,594            | 1,689,156            | 1,310,606            | 1,332,706            | 2,008,304            | 2,353,122            | 2,133,023            | 2,266,120            |
| Total governmental activities            | <u>94,499,508</u>    | <u>102,020,829</u>    | <u>76,396,583</u>    | <u>73,419,387</u>    | <u>69,710,583</u>    | <u>67,147,285</u>    | <u>65,421,445</u>    | <u>65,483,205</u>    | <u>63,872,308</u>    | <u>61,677,196</u>    |
| <i>Business-type activities:</i>         |                      |                       |                      |                      |                      |                      |                      |                      |                      |                      |
| Total governmental activities            |                      |                       |                      |                      |                      |                      |                      |                      |                      |                      |
| Unrestricted investment earnings         | 83,941               | 93,159                | 94,733               | 85,199               | 166,317              | 189,302              | 78,511               | 35,931               | 93                   | 158                  |
| Gain on disposal of capital assets       | 26,034               | 7,800                 | 40,107               | -                    | -                    | -                    | 8,483                | -                    | 1,435                | 8,225                |
| Other                                    | 173,350              | 25,963                | -                    | 221,084              | 183,427              | -                    | -                    | -                    | -                    | -                    |
| Transfers                                | 2,679,405            | 8,522,956             | (1,627,594)          | (1,689,156)          | (1,310,606)          | (1,332,706)          | (2,008,304)          | (2,353,122)          | (2,133,023)          | (2,266,120)          |
| Total business-type activities           | <u>2,962,730</u>     | <u>8,649,878</u>      | <u>(1,492,754)</u>   | <u>(1,382,873)</u>   | <u>(960,862)</u>     | <u>(1,143,404)</u>   | <u>(1,921,310)</u>   | <u>(2,317,191)</u>   | <u>(2,131,495)</u>   | <u>(2,257,737)</u>   |
| Total Primary Government                 | <u>\$ 97,462,238</u> | <u>\$ 110,670,707</u> | <u>\$ 74,903,829</u> | <u>\$ 72,036,514</u> | <u>\$ 68,749,721</u> | <u>\$ 66,003,881</u> | <u>\$ 63,500,135</u> | <u>\$ 63,166,014</u> | <u>\$ 61,740,813</u> | <u>\$ 59,419,459</u> |

#### Changes in Net Position

|                                |                      |                      |                      |                     |                      |                      |                      |                      |                      |                      |
|--------------------------------|----------------------|----------------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Total governmental activities  | \$ 25,779,640        | \$ 33,478,289        | \$ 10,716,553        | \$ (2,361,151)      | \$ 3,086,829         | \$ 11,202,674        | \$ 9,292,485         | \$ 7,874,830         | \$ 6,889,329         | \$ 8,237,748         |
| Total business-type activities | 6,768,870            | 10,315,082           | 8,009,769            | 5,699,955           | 7,056,466            | 8,475,928            | 10,188,147           | 7,561,151            | 7,450,549            | 4,544,344            |
| Total Primary Government       | <u>\$ 32,548,510</u> | <u>\$ 43,793,371</u> | <u>\$ 18,726,322</u> | <u>\$ 3,338,804</u> | <u>\$ 10,143,295</u> | <u>\$ 19,678,602</u> | <u>\$ 19,480,632</u> | <u>\$ 15,435,981</u> | <u>\$ 14,339,878</u> | <u>\$ 12,782,092</u> |

#### Notes:

- (1) Education expenses of governmental activities include \$801,131 of bond funds transferred to the School Division to fund capital projects.
- (2) Education expenses of governmental activities include \$3,091,222 of bond funds transferred to the School Division to fund capital projects.
- (3) Education expenses of governmental activities include \$5,277,634 of bond funds transferred to the School Division to fund capital projects.
- (4) Education expenses of governmental activities include \$14,384,051 of bond funds transferred to the School Division to fund capital projects.
- (5) Education expenses of governmental activities include \$3,445,962 of bond funds transferred to the School Division to fund capital projects.
- (6) Interest and other fiscal charges of governmental activities and Electric expenses of business-type activities were restated to record amortization of the deferred loss on refunding of debt from the 2015 refunding bonds.
- (7) Interest and other fiscal charges of governmental activities were restated to record amortization of the deferred loss on refunding of debt from the 2011 refunding bonds.

TABLE 3  
UNAUDITEDCITY OF SALEM, VIRGINIA  
FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS

|                                     | 2024          | 2023          | 2022          | 2021          | 2020          | 2019          | 2018          | 2017          | 2016          | 2015          |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>General Fund</b>                 |               |               |               |               |               |               |               |               |               |               |
| Nonspendable                        | \$ 965,372    | \$ 1,063,868  | \$ 1,074,923  | \$ 788,399    | \$ 1,009,261  | \$ 862,437    | \$ 694,658    | \$ 588,204    | \$ 567,605    | \$ 514,556    |
| Restricted                          | 6,382,834     | 5,180,884     | 3,242,954     | 2,264,159     | 7,407,955     | 5,868,862     | 4,071,765     | 4,245,248     | 1,959,638     | 4,180,415     |
| Committed                           | 169,432       | 132,023       | 129,601       | 97,692        | 120,291       | 110,092       | 94,789        | 89,261        | 76,219        | -             |
| Assigned                            | 1,906,015     | 1,462,671     | 816,915       | 875,274       | 857,041       | 697,043       | 741,677       | 672,251       | 743,727       | 505,633       |
| Unassigned                          | 55,805,979    | 67,758,976    | 55,175,870    | 45,953,252    | 37,456,968    | 32,652,599    | 28,803,322    | 22,212,433    | 15,701,124    | 9,797,393     |
| Total General Fund                  | \$ 65,229,632 | \$ 75,598,422 | \$ 60,440,263 | \$ 49,978,776 | \$ 46,851,516 | \$ 40,191,033 | \$ 34,406,211 | \$ 27,807,397 | \$ 19,048,313 | \$ 14,997,997 |
| <b>All Other Governmental Funds</b> |               |               |               |               |               |               |               |               |               |               |
| Restricted                          | \$ -          | \$ 4,996,422  | \$ 19,276,969 | \$ 10,729,118 | \$ 27,358,827 | \$ 1,983,825  | \$ 935,933    | \$ 2,894,061  | \$ 4,193,169  | \$ 65,925     |
| Committed                           | -             | -             | -             | -             | -             | -             | -             | 54,458        | 81,754        | 96,503        |
| Assigned                            | 30,516,440    | 16,424,188    | 2,984,364     | 2,008,162     | 1,320,266     | 736,959       | 551,356       | 342,149       | 63,848        | -             |
| Total all other governmental funds  | \$ 30,516,440 | \$ 21,420,610 | \$ 22,261,333 | \$ 12,737,280 | \$ 28,679,093 | \$ 2,720,784  | \$ 1,487,289  | \$ 3,290,668  | \$ 4,338,771  | \$ 162,428    |

Notes:

Source: City of Salem Finance Department

TABLE 4  
UNAUDITEDCITY OF SALEM, VIRGINIA  
CHANGES IN FUND BALANCE, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS

|                                                           | 2024           | 2023          | 2022          | 2021            | 2020          | 2019          | 2018          | 2017          | 2016          | 2015          |
|-----------------------------------------------------------|----------------|---------------|---------------|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>Revenues</b>                                           |                |               |               |                 |               |               |               |               |               |               |
| Taxes                                                     | \$ 78,907,278  | \$ 74,319,139 | \$ 69,975,513 | \$ 63,943,565   | \$ 61,066,795 | \$ 60,404,459 | \$ 58,583,459 | \$ 58,668,891 | \$ 57,116,158 | \$ 54,697,901 |
| Permits, fees and licenses                                | 356,407        | 404,802       | 411,600       | 340,649         | 349,081       | 343,811       | 313,860       | 277,582       | 394,968       | 394,827       |
| Fines and forfeitures                                     | 128,427        | 140,085       | 123,352       | 62,489          | 64,460        | 109,705       | 137,911       | 145,820       | 116,417       | 127,002       |
| Revenue from use of money and property                    | 8,532,059      | 5,946,070     | 750,535       | 568,607         | 1,992,301     | 1,293,449     | 1,049,368     | 842,624       | 531,379       | 511,980       |
| Charges for services                                      | 3,819,647      | 3,632,128     | 3,561,617     | 3,217,818       | 3,576,056     | 3,212,585     | 3,118,065     | 4,192,436     | 6,075,639     | 5,632,172     |
| Other                                                     | 823,234        | 1,125,713     | 382,382       | 354,698         | 277,828       | 250,381       | 496,510       | 409,131       | 357,115       | 153,748       |
| Intergovernmental                                         | 26,036,853     | 42,098,063    | 14,553,949    | 18,781,397      | 15,762,773    | 13,165,857    | 13,360,836    | 12,652,827    | 11,603,416    | 11,638,740    |
| Total revenues                                            | 118,603,905    | 127,666,000   | 89,758,948    | 87,269,223      | 83,089,294    | 78,780,247    | 77,060,009    | 77,189,311    | 76,195,092    | 73,156,370    |
| <b>Expenditures</b>                                       |                |               |               |                 |               |               |               |               |               |               |
| General government                                        | 11,778,545     | 8,455,102     | 6,844,143     | 6,679,583       | 6,703,274     | 6,152,838     | 5,679,004     | 6,410,086     | 5,918,110     | 6,062,763     |
| Judicial administration                                   | 3,063,652      | 2,562,166     | 2,458,099     | 2,368,502       | 2,180,401     | 2,092,625     | 2,033,068     | 2,018,898     | 2,026,255     | 1,913,666     |
| Public safety                                             | 23,473,802     | 19,271,847    | 17,737,298    | 17,615,998      | 17,368,101    | 16,112,960    | 15,741,300    | 16,403,627    | 15,824,899    | 15,779,717    |
| Public works                                              | 11,474,380     | 9,346,515     | 9,044,426     | 15,144,607      | 8,507,779     | 8,289,463     | 9,796,765     | 8,452,569     | 14,672,498    | 10,709,120    |
| Health and welfare                                        | 6,720,651      | 5,655,241     | 5,253,983     | 5,523,827       | 4,779,853     | 3,877,830     | 3,202,498     | 2,909,343     | 2,827,459     | 2,900,389     |
| Education                                                 | 24,053,049     | 25,147,133    | 26,611,308    | 34,606,636      | 25,341,148    | 21,026,377    | 20,170,298    | 19,760,242    | 19,739,512    | 19,151,270    |
| Parks, recreation and cultural                            | 7,557,174      | 6,679,800     | 5,967,259     | 5,471,944       | 5,134,939     | 5,225,517     | 5,106,766     | 5,071,566     | 4,482,414     | 4,401,263     |
| Community development                                     | 3,322,389      | 3,973,627     | 2,780,253     | 2,864,732       | 3,255,301     | 4,582,992     | 3,340,911     | 3,178,844     | 1,067,606     | 1,062,184     |
| Risk management                                           | -              | 2,178,901     | 2,168,819     | 2,187,212       | 2,210,715     | 2,018,406     | 1,978,778     | 2,085,343     | 3,240,075     | 3,248,409     |
| Capital projects                                          | 20,186,760     | 15,777,799    | 2,919,667     | 4,256,021       | 2,768,847     | 4,886,835     | 3,302,614     | 1,674,861     | 2,187,595     | 697,503       |
| Debt service:                                             |                |               |               |                 |               |               |               |               |               |               |
| Principal retirement                                      | 4,269,847      | 3,972,272     | 3,230,483     | 3,285,371       | 3,017,446     | 3,056,511     | 3,055,319     | 3,082,999     | 2,988,314     | 3,018,738     |
| Interest                                                  | 2,084,011      | 2,013,016     | 1,680,772     | 1,649,830       | 928,405       | 831,282       | 908,720       | 960,419       | 941,386       | 1,101,829     |
| Bond issuance cost                                        | -              | -             | 79,400        | 61,160          | 350,394       | 73,849        | -             | -             | 32,987        | 10,377        |
| Total expenditures                                        | 117,984,260    | 105,033,419   | 86,775,910    | 101,715,423     | 82,546,603    | 78,227,485    | 74,316,041    | 72,008,797    | 75,969,110    | 70,057,228    |
| Excess (deficiency) of revenues over (under) expenditures | 619,645        | 22,632,581    | 2,983,038     | (14,446,200)    | 542,691       | 552,762       | 2,743,968     | 5,180,514     | 225,982       | 3,099,142     |
| <b>Other Financing Sources (Uses)</b>                     |                |               |               |                 |               |               |               |               |               |               |
| Issuance of long-term debt                                | -              | -             | 15,080,000    | -               | 26,555,000    | 5,025,000     | -             | -             | 5,281,400     | -             |
| Issuance of refunding bonds                               | -              | -             | -             | 1,555,000       | 5,799,023     | -             | -             | -             | -             | 1,932,097     |
| Payment to refunded bond escrow agent                     | -              | -             | -             | (1,493,089)     | (7,074,459)   | -             | -             | -             | -             | (1,921,720)   |
| Premium on sale of bonds                                  | -              | -             | -             | -               | 5,262,352     | -             | -             | -             | -             | -             |
| Proceeds from sale of capital assets                      | 140,408        | 72,614        | 155,902       | 92,605          | 40,778        | 41,167        | 34,084        | 177,345       | 211,254       | 505,014       |
| Issuance of financed purchase obligation                  | -              | -             | -             | -               | 72,648        | -             | -             | -             | 375,000       | -             |
| Inception of leases                                       | 8,200          | 26,335        | 63,096        | -               | -             | -             | -             | -             | -             | -             |
| Inception of subscriptions                                | 677,759        | 28,159        | -             | -               | -             | -             | -             | -             | -             | -             |
| Insurance recoveries                                      | 40,433         | 116,372       | 75,910        | 21,835          | 72,653        | 66,682        | 9,079         | -             | -             | -             |
| Transfers in                                              | 39,830,257     | 50,766,544    | 9,837,192     | 9,229,573       | 7,880,961     | 7,552,251     | 7,383,186     | 7,676,999     | 7,930,241     | 7,766,233     |
| Transfers out                                             | (42,589,662)   | (59,325,169)  | (8,209,598)   | (7,774,277)     | (6,532,855)   | (6,219,545)   | (5,374,882)   | (5,323,877)   | (5,797,218)   | (5,500,113)   |
| Total other financing sources, net                        | (1,892,605)    | (8,315,145)   | 17,002,502    | 1,631,647       | 32,076,101    | 6,465,555     | 2,051,467     | 2,530,467     | 8,000,677     | 2,781,511     |
| Net change in fund balances                               | \$ (1,272,960) | \$ 14,317,436 | \$ 19,985,540 | \$ (12,814,553) | \$ 32,618,792 | \$ 7,018,317  | \$ 4,795,435  | \$ 7,710,981  | \$ 8,226,659  | \$ 5,880,653  |
| Debt service as a percentage of noncapital expenditures   | 6.88%          | 6.99%         | 6.03%         | 5.29%           | 5.09%         | 5.53%         | 5.62%         | 5.87%         | 5.44%         | 6.06%         |

Notes:

Source: City of Salem Finance Department

TABLE 5  
UNAUDITED

CITY OF SALEM  
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY  
LAST TEN FISCAL YEARS

| Fiscal Year | Real Estate      |                 |  | Personal Property |                 |  | Machinery and Tools |                 |  | Public Service Corporation |                 |  | Mobile Homes   |                 |  | Total Taxable    |                 |  |
|-------------|------------------|-----------------|--|-------------------|-----------------|--|---------------------|-----------------|--|----------------------------|-----------------|--|----------------|-----------------|--|------------------|-----------------|--|
|             | Assessed Value   | Direct Tax Rate |  | Assessed Value    | Direct Tax Rate |  | Assessed Value      | Direct Tax Rate |  | Assessed Value             | Direct Tax Rate |  | Assessed Value | Direct Tax Rate |  | Assessed Value   | Direct Tax Rate |  |
| 2024        | \$ 2,790,455,995 | \$1.20          |  | \$ 419,542,318    | \$3.40          |  | \$ 108,078,260      | \$3.20          |  | \$ 66,002,253              | \$1.20          |  | \$ 690,909     | \$1.20          |  | \$ 3,384,769,735 | \$1.53          |  |
| 2023        | 2,531,447,388    | 1.20            |  | 409,058,153       | 3.40            |  | 98,620,864          | 3.20            |  | 62,248,749                 | 1.20            |  | 732,557        | 1.20            |  | 3,102,107,711    | 1.55            |  |
| 2022        | 2,384,635,100    | 1.20            |  | 417,131,385       | 3.40            |  | 102,879,430         | 3.20            |  | 65,235,010                 | 1.20            |  | 741,052        | 1.20            |  | 2,970,621,977    | 1.54            |  |
| 2021        | 2,296,615,563    | 1.20            |  | 346,874,881       | 3.40            |  | 99,551,587          | 3.20            |  | 64,324,330                 | 1.20            |  | 827,954        | 1.20            |  | 2,808,194,315    | 1.54            |  |
| 2020        | 2,223,003,261    | 1.20            |  | 319,099,250       | 3.40            |  | 98,084,487          | 3.20            |  | 60,840,085                 | 1.20            |  | 758,822        | 1.20            |  | 2,701,785,905    | 1.54            |  |
| 2019        | 2,144,567,539    | 1.18            |  | 310,426,127       | 3.25            |  | 91,646,255          | 3.20            |  | 53,418,469                 | 1.18            |  | 749,392        | 1.18            |  | 2,600,807,782    | 1.51            |  |
| 2018        | 2,092,863,676    | 1.18            |  | 306,890,700       | 3.25            |  | 97,999,444          | 3.20            |  | 51,247,569                 | 1.18            |  | 816,174        | 1.18            |  | 2,549,817,563    | 1.50            |  |
| 2017        | 2,054,446,049    | 1.18            |  | 312,495,313       | 3.25            |  | 89,186,639          | 3.20            |  | 44,507,648                 | 1.18            |  | 984,368        | 1.18            |  | 2,501,620,017    | 1.51            |  |
| 2016        | 2,022,951,024    | 1.18            |  | 295,173,346       | 3.25            |  | 91,322,128          | 3.20            |  | 41,308,358                 | 1.18            |  | 1,059,063      | 1.18            |  | 2,451,813,919    | 1.50            |  |
| 2015        | 2,012,050,247    | 1.18            |  | 282,311,121       | 3.25            |  | 91,977,805          | 3.20            |  | 40,513,445                 | 1.18            |  | 1,195,515      | 1.18            |  | 2,428,048,133    | 1.50            |  |

Note:

Source: City of Salem Finance Department  
Tax rates are per \$100 of assessed value.

TABLE 6  
UNAUDITED

CITY OF SALEM, VIRGINIA  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN CALENDAR YEARS

| Calendar Year<br>Ended<br>December 31, | Taxes Levied<br>for the<br>Calendar Year | Collected within the      |                       | Supplemental<br>Assessments &<br>Exonerations<br>Levied in<br>Subsequent Years | Collections in<br>Subsequent<br>Years | Total Collections to Date |                       |
|----------------------------------------|------------------------------------------|---------------------------|-----------------------|--------------------------------------------------------------------------------|---------------------------------------|---------------------------|-----------------------|
|                                        |                                          | Calendar Year of the Levy |                       |                                                                                |                                       | Amount                    | Percentage<br>of Levy |
|                                        |                                          | Amount                    | Percentage<br>of Levy |                                                                                |                                       |                           |                       |
| 2024                                   | \$ 49,017,765                            | \$ 46,765,355             | 95.40%                | \$ -                                                                           | -                                     | \$ 46,765,355             | 95.40%                |
| 2023                                   | 45,280,224                               | 43,064,907                | 95.11%                | 27,315                                                                         | 1,585,515                             | 44,650,422                | 98.55%                |
| 2022                                   | 43,896,135                               | 41,921,818                | 95.50%                | 43,953                                                                         | 1,586,298                             | 43,508,116                | 99.02%                |
| 2021                                   | 40,322,441                               | 38,719,642                | 96.03%                | (4,000)                                                                        | 1,273,413                             | 39,993,055                | 99.19%                |
| 2020                                   | 38,547,607                               | 35,634,651                | 92.44%                | 29,391                                                                         | 2,644,934                             | 38,279,585                | 99.23%                |
| 2019                                   | 36,274,839                               | 35,191,478                | 97.01%                | 170,855                                                                        | 1,210,976                             | 36,402,454                | 99.88%                |
| 2018                                   | 35,837,963                               | 34,375,408                | 95.92%                | (350,519)                                                                      | 1,076,503                             | 35,451,911                | 99.90%                |
| 2017                                   | 35,253,119                               | 34,012,836                | 96.48%                | (71,996)                                                                       | 1,139,133                             | 35,151,969                | 99.92%                |
| 2016                                   | 33,896,364                               | 32,608,317                | 96.20%                | (19,524)                                                                       | 1,222,632                             | 33,830,949                | 99.86%                |
| 2015                                   | 33,407,499                               | 31,903,905                | 95.50%                | (62,546)                                                                       | 1,334,740                             | 33,238,645                | 99.68%                |

Notes:

Source: City of Salem Finance Department

In 2020, the due date for the second half of Real Estate and Personal Property was extended to June 30th due to the COVID-19 pandemic.

**TABLE 7**  
**UNAUDITED**

**CITY OF SALEM, VIRGINIA**  
**PRINCIPAL REAL ESTATE PROPERTY TAXPAYERS**  
**CURRENT YEAR AND NINE YEARS AGO**

| Taxpayer                                 | 2024                   |      |                                                 | 2015                   |      |                                                 |
|------------------------------------------|------------------------|------|-------------------------------------------------|------------------------|------|-------------------------------------------------|
|                                          | Taxable Assessed Value | Rank | Percentage of Total City Taxable Assessed Value | Taxable Assessed Value | Rank | Percentage of Total City Taxable Assessed Value |
| Lewis-Gale Medical Center LLC (1)        | \$ 70,889,000          | 1    | 2.33%                                           | \$ 36,118,600          | 1    | 1.80%                                           |
| Carter Machinery/Carthy Corp/Mount Sinai | 17,248,300             | 2    | 0.57%                                           | 7,586,000              | 10   | 0.38%                                           |
| Lowes/NS Retail Holdings LLC (2)         | 16,839,400             | 3    | 0.55%                                           | 12,462,800             | 4    | 0.62%                                           |
| Yokohama Industries                      | 15,558,200             | 4    | 0.51%                                           | 13,946,300             | 3    | 0.69%                                           |
| Woodrock Riverwalk LLC                   | 14,455,700             | 5    | 0.47%                                           |                        |      |                                                 |
| Spartan Square/EGAP SALEM I LLC          | 13,483,600             | 6    | 0.44%                                           | 8,953,000              | 8    | 0.44%                                           |
| Phoenix Salem Industrial                 | 12,822,200             | 7    | 0.42%                                           |                        |      |                                                 |
| US Foods/USF PROPCO I LLC (3)            | 12,580,400             | 8    | 0.41%                                           | 10,708,600             | 5    | 0.53%                                           |
| Valley Properties & L & M Properties LLC | 11,724,500             | 9    | 0.38%                                           |                        |      |                                                 |
| Friendship Salem Terrace LLC (4)         | 11,219,200             | 10   | 0.37%                                           | 8,361,700              | 9    | 0.42%                                           |
| Lewis-Gale Clinic/HRT                    |                        |      |                                                 | 22,095,300             | 2    | 1.10%                                           |
| General Electric                         |                        |      |                                                 | 10,655,700             | 6    | 0.53%                                           |
| Chateau Riviera Apts/CSW Associates      |                        |      |                                                 | 9,694,200              | 7    | 0.48%                                           |

Notes:

Source: City of Salem Real Estate Valuation Department

(1) In 2018, Lewis-Gale Medical Center LLC acquired the assets of Lewis-Gale Hospital HCA and Lewis Gale Clinic/HRT.

(2) In 2020, Lowes transferred from VALO LLC to NS Retail Holdings LLC

(3) Formerly U.S Food Service Inc.

(4) Formerly Salem Terrace/White Whale in 2015

**TABLE 8**  
**UNAUDITED**

**CITY OF SALEM, VIRGINIA**  
**PRINCIPAL ELECTRIC CUSTOMERS**  
**CURRENT YEAR AND NINE YEARS AGO**

| Customer                                 | 2024            |      |                                     | 2015            |      |                                     |
|------------------------------------------|-----------------|------|-------------------------------------|-----------------|------|-------------------------------------|
|                                          | Services Billed | Rank | Percentage of Total Services Billed | Services Billed | Rank | Percentage of Total Services Billed |
| Lewis Gale Hospital HCA                  | \$ 2,872,096    | 1    | 6.50%                               | \$ 1,975,763    | 1    | 5.03%                               |
| Roanoke College                          | 1,893,170       | 2    | 4.28%                               | 1,227,890       | 2    | 3.12%                               |
| Lake Region Medical (Formerly Accellent) | 967,966         | 3    | 2.19%                               |                 |      |                                     |
| Graham White                             | 947,886         | 4    | 2.14%                               | 907,011         | 3    | 2.31%                               |
| U.S. Food Service, Inc.                  | 870,411         | 5    | 1.97%                               | 716,188         | 5    | 1.82%                               |
| Rowe Furniture/Salem Frame               | 752,285         | 6    | 1.70%                               | 844,367         | 4    | 2.15%                               |
| Carter Machinery Co.                     | 712,243         | 7    | 1.61%                               | 519,404         | 7    | 1.32%                               |
| Sewell Products                          | 613,111         | 8    | 1.39%                               | 517,148         | 8    | 1.32%                               |
| Kroger                                   | 622,207         | 9    | 1.41%                               | 581,637         | 6    | 1.48%                               |
| Novozymes                                | 483,118         | 10   | 1.09%                               |                 |      |                                     |
| Wal-Mart, Inc.                           |                 |      |                                     | 369,408         | 9    | 0.94%                               |
| Old VA Brick Co.                         |                 |      |                                     | 283,070         | 10   | 0.72%                               |

Note:

Source: City of Salem Finance Department

**TABLE 9**  
**UNAUDITED**

**CITY OF SALEM, VIRGINIA**  
**RATIOS OF GENERAL BONDED DEBT OUTSTANDING**  
**LAST TEN FISCAL YEARS**

| Fiscal Year | Governmental Activities  | Business-Type Activities | Total Primary Government |
|-------------|--------------------------|--------------------------|--------------------------|
|             | General Obligation Bonds | General Obligation Bonds |                          |
|             | (1)                      |                          |                          |
| 2024        | \$ 60,402,408            | \$ 25,237,394            | \$ 85,639,802            |
| 2023        | 64,619,132               | 29,177,914               | 93,797,046               |
| 2022        | 68,803,018               | 32,714,325               | 101,517,343              |
| 2021        | 57,250,371               | 35,559,482               | 92,809,853               |
| 2020        | 60,686,620               | 39,296,513               | 99,983,133               |
| 2019        | 32,910,038               | 40,780,877               | 73,690,915               |
| 2018        | 30,897,265               | 41,669,640               | 72,566,905               |
| 2017        | 33,916,905               | 45,723,894               | 79,640,799               |
| 2016        | 36,971,375               | 49,665,950               | 86,637,325               |
| 2015        | 34,681,163               | 47,663,394               | 82,344,557               |

| Fiscal Year | Total Taxable Assessed Value | Percentage of Estimated Actual Value of Taxable Property | Population | Bonded Debt Per Capita | Per Capita Personal Income | Percentage of Bonded Debt Per Capita to Per Capita Personal Income |
|-------------|------------------------------|----------------------------------------------------------|------------|------------------------|----------------------------|--------------------------------------------------------------------|
|             | (2)                          |                                                          | (3)        |                        | (3)                        |                                                                    |
| 2024        | \$ 3,384,769,735             | 2.53%                                                    | 25,600     | \$ 3,345               | \$ 59,109                  | 6.00%                                                              |
| 2023        | 3,102,107,711                | 3.02%                                                    | 25,523     | 3,675                  | 57,434                     | 6.00%                                                              |
| 2022        | 2,970,621,977                | 3.42%                                                    | 25,373     | 4,001                  | 54,977                     | 7.00%                                                              |
| 2021        | 2,808,194,315                | 3.30%                                                    | 25,346     | 3,662                  | 53,489                     | 7.00%                                                              |
| 2020        | 2,701,785,905                | 3.70%                                                    | 25,301     | 3,952                  | 52,248                     | 8.00%                                                              |
| 2019        | 2,600,807,782                | 2.83%                                                    | 25,643     | 2,874                  | 49,860                     | 6.00%                                                              |
| 2018        | 2,549,817,563                | 2.85%                                                    | 25,862     | 2,806                  | 48,384                     | 6.00%                                                              |
| 2017        | 2,501,620,017                | 3.18%                                                    | 25,549     | 3,117                  | 48,047                     | 6.00%                                                              |
| 2016        | 2,451,813,919                | 3.53%                                                    | 25,432     | 3,407                  | 45,577                     | 7.00%                                                              |
| 2015        | 2,428,048,133                | 3.39%                                                    | 25,483     | 3,231                  | 43,418                     | 7.00%                                                              |

**Notes:**

Source: City of Salem Finance Department

Details regarding the City's outstanding debt can be found in the notes to the financial statements.

The City is independent from any county, town, or other political subdivision of the Commonwealth of Virginia. There is no overlapping general obligation debt or taxing power.

(1) Outstanding debt for the School Division is included with Governmental Activities.

(2) See Table 5 for assessed value of taxable property.

(3) See Table 12 for population and per capita personal income.



TABLE 10  
UNAUDITED

CITY OF SALEM, VIRGINIA  
RATIOS OF OUTSTANDING DEBT  
LAST TEN FISCAL YEARS

| Fiscal Year | Governmental Activities  |                              |                 | Business-Type Activities |                          |                 | Primary Government Outstanding Debt | Primary Government Outstanding Debt as a Percentage of Personal Income | Primary Government Outstanding Debt Per Capita |
|-------------|--------------------------|------------------------------|-----------------|--------------------------|--------------------------|-----------------|-------------------------------------|------------------------------------------------------------------------|------------------------------------------------|
|             | General Obligation Bonds | Financed Purchase Obligation | Lease Liability | Subscription Liability   | General Obligation Bonds | Lease Liability |                                     |                                                                        |                                                |
|             | (1)                      |                              | (2)             | (3)                      |                          |                 | (4)                                 | (4)                                                                    | (4)                                            |
| 2024        | \$ 60,402,408            | \$ -                         | \$ 44,281       | \$ 413,933               | \$ 25,237,394            | \$ 13,107       | \$ 86,111,123                       | 1.19%                                                                  | \$ 3,364                                       |
| 2023        | 64,619,132               | 14,529                       | 63,284          | 86,014                   | 29,177,914               | 20,258          | 93,981,131                          | 1.34%                                                                  | 3,682                                          |
| 2022        | 68,803,018               | 29,059                       | 117,998         | -                        | 32,714,325               | 5,637           | 101,670,037                         | 1.54%                                                                  | 4,007                                          |
| 2021        | 57,250,371               | 43,589                       | -               | -                        | 35,559,482               | -               | 92,853,442                          | 1.45%                                                                  | 3,663                                          |
| 2020        | 60,686,620               | 99,520                       | -               | -                        | 39,296,513               | -               | 100,082,653                         | 1.60%                                                                  | 3,956                                          |
| 2019        | 32,910,038               | 121,467                      | -               | -                        | 40,780,877               | -               | 73,812,382                          | 1.24%                                                                  | 2,878                                          |
| 2018        | 30,897,265               | 198,016                      | -               | -                        | 41,669,640               | -               | 72,764,921                          | 1.26%                                                                  | 2,814                                          |
| 2017        | 33,916,905               | 271,203                      | -               | -                        | 45,723,894               | -               | 79,912,002                          | 1.39%                                                                  | 3,128                                          |
| 2016        | 36,971,375               | 341,175                      | -               | -                        | 49,665,950               | -               | 86,978,500                          | 1.60%                                                                  | 3,420                                          |
| 2015        | 34,681,163               | -                            | -               | -                        | 47,663,394               | -               | 82,344,557                          | 1.60%                                                                  | 3,231                                          |

Notes:

Source: City of Salem Finance Department

Details regarding the City's outstanding debt can be found in the notes to the financial statements.

The City is independent from any county, town, or other political subdivision of the Commonwealth of Virginia. There is no overlapping general obligation debt or taxing power.

(1) Outstanding debt for the School Division is included with Governmental Activities.

(2) In 2022, the City implemented GASB Statement No. 87 requiring recognition of certain lease assets and liabilities for lessees that were classified previously as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contracts. Comparative prior year information has not been restated because the necessary information is not available.

(3) In 2023, the City implemented GASB Statement No. 96 requiring recognition of certain subscription-based information technology arrangements as subscription assets and corresponding subscription liabilities. Comparative prior year information has not been restated because the necessary information is not available.

(4) See Table 12 for population and per capita personal income.

TABLE 11  
UNAUDITED

CITY OF SALEM, VIRGINIA  
LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS

| Fiscal Year | Assessed Value of Real Property | Debt Limit 10% of Assessed Value | Amount of Debt Applicable to Limit |                              |                  |                     |                              | Net Debt Applicable to Limit as a Percent of Debt Limit |
|-------------|---------------------------------|----------------------------------|------------------------------------|------------------------------|------------------|---------------------|------------------------------|---------------------------------------------------------|
|             |                                 |                                  | Total General Obligation Bonds     | Financed Purchase Obligation | Enterprise Bonds | RVRA Supported Debt | Net Debt Applicable to Limit |                                                         |
|             |                                 |                                  |                                    |                              | (2)              |                     | (3)                          |                                                         |
| 2024        | \$ 2,856,458,248                | \$ 285,645,825                   | \$ 85,639,802                      | \$ -                         | \$ (25,237,394)  | \$ -                | \$ 60,402,408                | 21.15%                                                  |
| 2023        | 2,593,696,137                   | 259,369,614                      | 93,797,046                         | 14,529                       | (29,177,914)     | (189,981)           | 64,443,680                   | 24.85%                                                  |
| 2022        | 2,449,870,110                   | 244,987,011                      | 101,517,343                        | 29,059                       | (32,714,325)     | (385,416)           | 68,446,661                   | 27.94%                                                  |
| 2021        | 2,360,939,893                   | 236,093,989                      | 92,809,853                         | 43,589                       | (35,559,482)     | (585,396)           | 56,708,564                   | 24.02%                                                  |
| 2020        | 2,283,843,346                   | 228,384,335                      | 99,983,133                         | 99,520                       | (39,296,513)     | (789,921)           | 59,996,219                   | 26.27%                                                  |
| 2019        | 2,197,986,008                   | 219,798,601                      | 73,690,915                         | 121,467                      | (40,780,877)     | (998,082)           | 32,033,423                   | 14.57%                                                  |
| 2018        | 2,144,111,245                   | 214,411,125                      | 72,566,905                         | 198,016                      | (41,669,640)     | (1,209,879)         | 29,885,402                   | 13.94%                                                  |
| 2017        | 2,098,953,697                   | 209,895,370                      | 79,640,799                         | 271,203                      | (45,723,894)     | (1,425,312)         | 32,762,796                   | 15.61%                                                  |
| 2016        | 2,064,259,382                   | 206,425,938                      | 86,637,325                         | 341,175                      | (49,665,950)     | -                   | 37,312,550                   | 18.08%                                                  |
| 2015        | 2,052,563,692                   | 205,256,369                      | 82,344,557                         | -                            | (47,663,394)     | -                   | 34,681,163                   | 16.90%                                                  |

Notes:

Source: City of Salem Finance Department

(1) Includes real estate and public service corporation assessments from Table 5.

(2) The Enterprise Fund bonds are backed by the full faith and credit of the City but are expected to be paid from the revenue and receipts of the Enterprise Funds.

(3) School debt is included in the amount of debt applicable to limit.

**TABLE 12**  
**UNAUDITED**

**CITY OF SALEM, VIRGINIA**  
**DEMOGRAPHIC STATISTICS**  
**LAST TEN FISCAL YEARS**

| <b>Fiscal<br/>Year<br/>Ended</b> | <b>Population</b> | <b>Total Personal<br/>Income<br/>(In Thousands)</b> | <b>Per Capita<br/>Personal<br/>Income</b> | <b>Public<br/>School<br/>Enrollment</b> | <b>Unemployment<br/>Rate</b> |
|----------------------------------|-------------------|-----------------------------------------------------|-------------------------------------------|-----------------------------------------|------------------------------|
| (1)                              | (2)               | (3)                                                 | (3)                                       | (4)                                     | (5)                          |
| 2024                             | 25,600            | \$ 7,237,160                                        | \$ 59,109                                 | 4,273                                   | 3.2%                         |
| 2023                             | 25,523            | 7,004,787                                           | 57,434                                    | 3,650                                   | 3.0%                         |
| 2022                             | 25,373            | 6,588,916                                           | 54,977                                    | 3,701                                   | 3.0%                         |
| 2021                             | 25,346            | 6,391,212                                           | 53,489                                    | 3,756                                   | 4.0%                         |
| 2020                             | 25,301            | 6,254,966                                           | 52,248                                    | 3,882                                   | 7.7%                         |
| 2019                             | 25,643            | 5,962,802                                           | 49,860                                    | 3,872                                   | 2.9%                         |
| 2018                             | 25,862            | 5,785,780                                           | 48,384                                    | 3,889                                   | 3.4%                         |
| 2017                             | 25,549            | 5,758,037                                           | 48,047                                    | 3,843                                   | 4.1%                         |
| 2016                             | 25,432            | 5,435,865                                           | 45,577                                    | 3,751                                   | 4.0%                         |
| 2015                             | 25,483            | 5,159,100                                           | 43,418                                    | 3,797                                   | 5.2%                         |

Notes:

- (1) Population, public school enrollment and unemployment rate figures are based on fiscal years ending June 30. Per capita personal income figures are as of November.
- (2) Population is based on intercensal estimates of the resident population for counties of Virginia: U.S Census Bureau, Population Division. Population was obtained from U.S. Census Bureau Population Estimates Program.
- (3) Bureau of Economic Analysis (BEA). Total personal income reported is for Roanoke County and the City of Salem. No data is available for the City of Salem only. Per capita personal income was computed using Census Bureau midyear population estimates.
- (4) Director of Business, School Division. In fiscal year 2024, the School Division offered an online option for the first time with 689 students enrolled. In-school enrollment was 3,584. Total enrollment for the School Division was 4,273.
- (5) Virginia Employment Commission

**TABLE 13**  
**UNAUDITED**

**CITY OF SALEM, VIRGINIA**  
**PRINCIPAL EMPLOYERS**  
**CURRENT YEAR AND NINE YEARS AGO**

| <b>Employer</b>                        | <b>2024</b> |                  |                            | <b>2015</b> |                  |                            |
|----------------------------------------|-------------|------------------|----------------------------|-------------|------------------|----------------------------|
|                                        | <b>Rank</b> | <b>Ownership</b> | <b>Number of Employees</b> | <b>Rank</b> | <b>Ownership</b> | <b>Number of Employees</b> |
|                                        |             |                  | (1)                        |             |                  | (1)                        |
| Veterans Administration Medical Center | 1           | Fed Govt.        | 1500-1800                  | 1           | Fed Govt.        | 1800-2000                  |
| Lewis-Gale Hospital HCA                | 2           | Private          | 1100-1300                  | 2           | Private          | 1300-1500                  |
| Virginia Department of Transportation  | 3           | State Govt.      | 600-700                    | 7           | State Govt.      | 500-600                    |
| Yokohama Industries                    | 4           | Private          | 600-700                    | 3           | Private          | 800-1000                   |
| Lewis Gale Physicians                  | 5           | Private          | 500-600                    |             |                  |                            |
| City of Salem Schools                  | 6           | Local Govt.      | 500-600                    | 6           | Local Govt.      | 500-600                    |
| Integer                                | 7           | Private          | 475-575                    |             |                  |                            |
| Roanoke College                        | 8           | Private          | 400-500                    | 9           | Private          | 400-500                    |
| City of Salem                          | 9           | Local Govt.      | 400-500                    | 8           | Local Govt.      | 400-500                    |
| Carter Machinery                       | 10          | Private          | 300-500                    |             |                  |                            |
| U.S. Foodservice, Inc.                 |             |                  |                            | 10          | Private          | 400-500                    |
| General Electric                       |             |                  |                            | 4           | Private          | 600-800                    |
| Lewis Gale Clinic                      |             |                  |                            | 5           | Private          | 500-700                    |

**Notes:**

Source: City of Salem Economic Development

(1) The percentage of total employment each employer represents is unavailable.

**TABLE 14**  
**UNAUDITED**

**CITY OF SALEM, VIRGINIA**  
**FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION**  
**LAST TEN FISCAL YEARS**

| <b>Function</b>                | <b>2024</b> | <b>2023</b> | <b>2022</b> | <b>2021</b> | <b>2020</b> | <b>2019</b> | <b>2018</b> | <b>2017</b> | <b>2016</b> | <b>2015</b> |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General government             | 70          | 74          | 74          | 71          | 77          | 71          | 76          | 70          | 69          | 69          |
| Judicial administration        | 24          | 23          | 22          | 22          | 22          | 21          | 19          | 20          | 18          | 19          |
| Public safety                  | 166         | 159         | 158         | 163         | 166         | 167         | 153         | 152         | 157         | 157         |
| Public works                   | 84          | 86          | 79          | 80          | 84          | 84          | 82          | 79          | 89          | 88          |
| Parks, recreation and cultural | 34          | 33          | 34          | 33          | 34          | 33          | 32          | 30          | 32          | 32          |
| Community development          | 4           | 3           | 3           | 2           | 3           | 3           | 3           | 3           | 2           | 3           |
| Electric                       | 23          | 23          | 27          | 23          | 28          | 29          | 28          | 27          | 27          | 29          |
| Water and sewage               | 51          | 46          | 46          | 49          | 48          | 49          | 48          | 47          | 48          | 52          |
| Civic Center                   | 16          | 17          | 16          | 17          | 19          | 18          | 15          | 15          | 16          | 17          |
| Catering and concessions       | 4           | 3           | 2           | 3           | 3           | 4           | 4           | 4           | 4           | 4           |
| <b>Total</b>                   | <b>476</b>  | <b>467</b>  | <b>461</b>  | <b>463</b>  | <b>484</b>  | <b>479</b>  | <b>460</b>  | <b>447</b>  | <b>462</b>  | <b>470</b>  |

**Note:**

Source: City of Salem Finance Department

**TABLE 15**  
**UNAUDITED**

**CITY OF SALEM, VIRGINIA**  
**OPERATING INDICATORS BY FUNCTION**  
**LAST TEN FISCAL YEARS**

| <b>Function</b>                            | <b>2024</b> | <b>2023</b> | <b>2022</b> | <b>2021</b> | <b>2020</b> | <b>2019</b> | <b>2018</b> | <b>2017</b> | <b>2016</b> | <b>2015</b> |
|--------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>General government</b>                  |             |             |             |             |             |             |             |             |             |             |
| <i>Finance</i>                             |             |             |             |             |             |             |             |             |             |             |
| Accounts payable checks issued             | 10,307      | 22,768      | 10,600      | 11,518      | 10,983      | 10,817      | 9,926       | 10,942      | 9,238       | 8,601       |
| <i>Human resources</i>                     |             |             |             |             |             |             |             |             |             |             |
| Positions filled (full-time and temporary) | 267         | 183         | 223         | 126         | 138         | 156         | 164         | 158         | 154         | 140         |
| <i>Registrar</i>                           |             |             |             |             |             |             |             |             |             |             |
| Number of registered voters                | 17,909      | 17,727      | 17,756      | 17,542      | 17,158      | 16,785      | 16,887      | 16,704      | 16,584      | 16,282      |
| <i>Fleet</i>                               |             |             |             |             |             |             |             |             |             |             |
| Pieces of equipment maintained             | 525         | 560         | 584         | 593         | 573         | 576         | 568         | 575         | 567         | 583         |
| <b>Judicial administration</b>             |             |             |             |             |             |             |             |             |             |             |
| <i>Sheriff</i>                             |             |             |             |             |             |             |             |             |             |             |
| Inmates housed                             | 1,777       | 1,622       | 1,867       | 1,987       | 2,373       | 2,790       | 2,961       | 3,132       | 2,681       | 2,730       |
| Inmate transports                          | 750         | 779         | 427         | 354         | 1,039       | 1,479       | 1,489       | 1,333       | 1,222       | 1,137       |
| Courts worked                              | 414         | 433         | 536         | 589         | 500         | 462         | 525         | 680         | 595         | 614         |
| <b>Public safety</b>                       |             |             |             |             |             |             |             |             |             |             |
| <i>Police</i>                              |             |             |             |             |             |             |             |             |             |             |
| Calls for service                          | 39,674      | 41,345      | 44,501      | 40,504      | 35,830      | 30,790      | 32,905      | 31,651      | 27,017      | 27,018      |
| Accidents                                  | 937         | 1,052       | 911         | 830         | 917         | 1,079       | 1,026       | 1,015       | 1,108       | 983         |
| DUI Arrests                                | 125         | 53          | 58          | 60          | 66          | 109         | 137         | 91          | 92          | 63          |
| <i>Fire</i>                                |             |             |             |             |             |             |             |             |             |             |
| Calls for service                          | 5,690       | 5,721       | 5,875       | 5,272       | 5,123       | 5,264       | 5,135       | 4,872       | 4,274       | 3,991       |
| Emergency Responses - Fire                 | 96          | 83          | 80          | 79          | 95          | 82          | 111         | 93          | 95          | 71          |
| Emergency Responses - EMS                  | 4,710       | 4,664       | 4,855       | 4,278       | 4,122       | 4,321       | 4,169       | 4,048       | 3,446       | 3,264       |
| <i>Building inspections</i>                |             |             |             |             |             |             |             |             |             |             |
| Residential construction permits           | 168         | 163         | 187         | 183         | 177         | 181         | 188         | 175         | 158         | 150         |
| Commercial construction permits            | 74          | 87          | 93          | 104         | 98          | 126         | 133         | 120         | 133         | 139         |
| <b>Public works</b>                        |             |             |             |             |             |             |             |             |             |             |
| <i>Refuse collection</i>                   |             |             |             |             |             |             |             |             |             |             |
| Refuse collected (tons per year)*          | 15,021      | 15,000      | 15,351      | 16,040      | 17,424      | 16,409      | 16,261      | 18,208      | 88,565      | 80,827      |
| Tons recycled                              | 2,382       | 2,836       | 1,599       | 3,195       | 4,350       | 7,419       | 9,139       | 9,152       | 5,060       | 1,404       |
| <i>Other public works</i>                  |             |             |             |             |             |             |             |             |             |             |
| Tons of asphalt used in resurfacing        | 5,659       | 2,650       | -           | 27,480      | -           | -           | 13,263      | -           | 15,453      | -           |
| Square yards of milling completed          | 91,164      | 44,254      | -           | 546,965     | 1,208       | -           | 219,862     | -           | 302,937     | -           |
| Tons of salt used                          | 420         | 15          | 729         | 650         | 85          | 915         | 1,330       | 315         | 848         | 705         |
| Leaves collected (loads)                   | 205         | 331         | 285         | 246         | 335         | 302         | 350         | 113         | 295         | 360         |
| <b>Parks, recreation and cultural</b>      |             |             |             |             |             |             |             |             |             |             |
| <i>Parks and recreation</i>                |             |             |             |             |             |             |             |             |             |             |
| Tournaments hosted                         | 25          | 19          | 35          | 41          | 23          | 58          | 52          | 48          | 52          | 47          |
| Special events held                        | 24          | 25          | 27          | 22          | 29          | 35          | 28          | 26          | 25          | 26          |
| Youth sports teams                         | 125         | 133         | 127         | 51          | 130         | 135         | 148         | 151         | 151         | 155         |
| Adult sports teams                         | 21          | 23          | 20          | 17          | 34          | 30          | 27          | 28          | 29          | 27          |
| <i>Library</i>                             |             |             |             |             |             |             |             |             |             |             |
| Circulation                                | 163,539     | 166,179     | 148,771     | 86,953      | 147,646     | 194,000     | 212,350     | 227,443     | 230,454     | 240,516     |
| Children's program attendance              | 3,705       | 4,292       | 1,862       | 2,149       | 5,077       | 9,516       | 10,901      | 7,226       | 8,972       | 3,622       |
| Patron visits to the library               | 71,993      | 74,425      | 71,798      | 27,034      | 102,485     | 152,091     | 167,389     | 170,879     | 172,012     | 178,323     |
| New patrons                                | 1,366       | 1,382       | 830         | 188         | 773         | 769         | 904         | 879         | 968         | 1,049       |
| Internet sessions                          | 33,630      | 29,386      | 26,022      | 26,332      | 41,008      | 55,932      | 39,884      | 28,554      | 25,944      | 27,571      |
| <b>Electric</b>                            |             |             |             |             |             |             |             |             |             |             |
| Number of customer accounts                | 13,104      | 13,710      | 13,333      | 13,227      | 13,217      | 13,129      | 13,084      | 12,838      | 12,880      | 13,021      |
| <b>Water</b>                               |             |             |             |             |             |             |             |             |             |             |
| Number of customer accounts                | 9,703       | 9,711       | 9,739       | 9,720       | 9,665       | 9,636       | 9,482       | 9,567       | 9,486       | 9,381       |
| Million gallons sold to customers          | 862         | 831         | 871         | 862         | 859         | 910         | 861         | 850         | 932         | 989         |
| <b>Sewage</b>                              |             |             |             |             |             |             |             |             |             |             |
| Number of customer accounts                | 9,127       | 9,123       | 9,181       | 9,160       | 9,108       | 9,072       | 9,041       | 9,018       | 8,952       | 8,929       |
| Waste/water treated (million gallons/day)  | 5.3         | 5.6         | 5.8         | 7.9         | 7.3         | 8.7         | 6.0         | 7.2         | 9.1         | 6.8         |
| <b>Civic Center</b>                        |             |             |             |             |             |             |             |             |             |             |
| Concerts                                   | 12          | 10          | 13          | 5           | 13          | 13          | 15          | 13          | 11          | 6           |
| Meetings                                   | 602         | 613         | 609         | 522         | 475         | 614         | 599         | 660         | 852         | 778         |
| Tickets sold                               | 118,691     | 91,255      | 81,276      | 16,531      | 66,954      | 78,745      | 93,510      | 88,662      | 93,373      | 73,668      |
| Arena utilization days                     | 175         | 173         | 156         | 86          | 108         | 155         | 162         | 202         | 215         | 198         |

Notes:

Source: Various City of Salem Departments

\*In FY2017, Roanoke Valley Resource Authority (RVRA) started managing waste disposal services instead of the City Transfer Station.

**TABLE 16**  
**UNAUDITED**

**CITY OF SALEM, VIRGINIA**  
**CAPITAL ASSET STATISTICS BY FUNCTION**  
**LAST TEN FISCAL YEARS**

| <b>Function</b>                        | <b>2024</b> | <b>2023</b> | <b>2022</b> | <b>2021</b> | <b>2020</b> | <b>2019</b> | <b>2018</b> | <b>2017</b> | <b>2016</b> | <b>2015</b> |
|----------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>Public safety</b>                   |             |             |             |             |             |             |             |             |             |             |
| Police station                         | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           |
| Law enforcement vehicles               | 50          | 52          | 60          | 57          | 52          | 53          | 48          | 47          | 47          | 46          |
| Fire stations                          | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           |
| Fire trucks                            | 6           | 6           | 6           | 5           | 5           | 6           | 7           | 7           | 7           | 6           |
| Ambulances                             | 5           | 5           | 5           | 4           | 4           | 4           | 4           | 4           | 4           | 4           |
| <b>Public works</b>                    |             |             |             |             |             |             |             |             |             |             |
| Primary streets (lane miles)           | 68          | 68          | 68          | 68          | 68          | 68          | 68          | 68          | 68          | 68          |
| Secondary streets (lane miles)         | 272         | 272         | 272         | 272         | 272         | 272         | 272         | 272         | 272         | 272         |
| Alleys (lane miles)                    | 12          | 12          | 12          | 12          | 12          | 12          | 12          | 12          | 12          | 12          |
| Garbage trucks                         | 18          | 18          | 18          | 19          | 17          | 17          | 16          | 16          | 16          | 16          |
| <b>Parks, recreation and cultural</b>  |             |             |             |             |             |             |             |             |             |             |
| Community center/senior center         | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           |
| Parks/athletic fields                  | 15          | 15          | 15          | 15          | 15          | 15          | 15          | 15          | 15          | 15          |
| Acres of parks maintained              | 495         | 495         | 495         | 495         | 495         | 495         | 495         | 495         | 495         | 495         |
| Library                                | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           |
| Golf course                            | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           |
| Dog park                               | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           |
| <b>Electric</b>                        |             |             |             |             |             |             |             |             |             |             |
| Substations                            | 11          | 11          | 11          | 11          | 11          | 11          | 11          | 11          | 11          | 11          |
| Overhead distribution lines (miles)    | 160         | 160         | 161         | 161         | 161         | 163         | 163         | 166         | 165         | 172         |
| Underground distribution lines (miles) | 43          | 43          | 41          | 41          | 41          | 42          | 42          | 40          | 42          | 38          |
| Transmission lines (miles)             | 17          | 17          | 17          | 17          | 17          | 17          | 17          | 17          | 17          | 17          |
| <b>Water and sewage</b>                |             |             |             |             |             |             |             |             |             |             |
| Water treatment plant                  | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           |
| Water distribution lines (miles)       | 179         | 178         | 177         | 176         | 176         | 176         | 176         | 176         | 176         | 175         |
| Sanitary sewer lines (miles)           | 198         | 198         | 171         | 171         | 171         | 170         | 170         | 170         | 170         | 170         |

Notes:

Source: City of Salem Finance Department

# COMPLIANCE SECTION

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The Compliance Section of the City of Salem, Virginia's Annual Comprehensive Financial Report includes reports from the independent auditors.



**CITY OF SALEM, VIRGINIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2024**

| <b>Federal Grantor</b><br><b>Pass-through Grantor</b><br>Program Title or Cluster Title                       | <b>Federal ALN Number</b> | <b>Pass-Through Entity Identifying Number</b> | <b>Federal Expenditures</b> |
|---------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------------------------------|-----------------------------|
| <b>Department of Agriculture</b>                                                                              |                           |                                               |                             |
| <b>Local Environmental Agricultural Project Inc</b>                                                           |                           |                                               |                             |
| Food Insecurity Nutrition Incentive Grants Program-GusNIP                                                     | 10.331                    | --                                            | \$ 5,756                    |
| <b>Virginia Department of Agriculture and Consumer Services</b>                                               |                           |                                               |                             |
| SNAP Cluster:                                                                                                 |                           |                                               |                             |
| Supplemental Nutrition Assistance Program                                                                     | 10.551                    | --                                            | \$ 6,115                    |
| Total SNAP Cluster                                                                                            |                           |                                               | 6,115                       |
| Child Nutrition Cluster:                                                                                      |                           |                                               |                             |
| Food Distribution - Commodities                                                                               | 10.555                    | --                                            | 159,183                     |
| COVID-19 State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grant                        | 10.649                    | 202323S900941                                 | 3,256                       |
| <b>Virginia Department of Education</b>                                                                       |                           |                                               |                             |
| Child Nutrition Cluster (Continued):                                                                          |                           |                                               |                             |
| National School Breakfast Program                                                                             | 10.553                    | 202323N11994 1                                | 63,558                      |
| National School Breakfast Program                                                                             | 10.553                    | 202424N11994 1                                | 292,065                     |
| National School Lunch Program                                                                                 | 10.555                    | 202323N11994 1                                | 219,200                     |
| National School Lunch Program                                                                                 | 10.555                    | 202322N89034 1                                | 1,050                       |
| National School Lunch Program                                                                                 | 10.555                    | 202424N11994 1                                | 892,700                     |
| National School Lunch Program                                                                                 | 10.555                    | 202323N89034 1                                | 74,637                      |
| Total Child Nutrition Cluster                                                                                 |                           |                                               | 1,702,393                   |
| Child Nutrition Discretionary Grants Limited Availability                                                     | 10.579                    | 202222N81034 1                                | 14,612                      |
| <b>Department of Justice</b>                                                                                  |                           |                                               |                             |
| <b>Direct Payments</b>                                                                                        |                           |                                               |                             |
| Bulletproof Vest Partnership Program                                                                          | 16.607                    | --                                            | 6,511                       |
| <b>Virginia Department of Criminal Justice Services</b>                                                       |                           |                                               |                             |
| Crime Victim Assistance                                                                                       | 16.575                    | 24-O1281VW20                                  | 55,386                      |
| <b>Department of Transportation</b>                                                                           |                           |                                               |                             |
| <b>Virginia Department of Transportation</b>                                                                  |                           |                                               |                             |
| Highway Planning and Construction:                                                                            |                           |                                               |                             |
| Hanging Rock Battlefield Phase 2                                                                              | 20.205                    | UPC 106268                                    | 187,630                     |
| Apperson Drive Bridge Replacement                                                                             | 20.205                    | UPC 110574                                    | 16,249                      |
| Mason Creek Greenway Phase 3                                                                                  | 20.205                    | UPC 111367                                    | 69,068                      |
| Downtown Streetscape and Intersection Improvements                                                            | 20.205                    | UPC 111371                                    | 1,134,798                   |
| Elizabeth Campus Greenway                                                                                     | 20.205                    | UPC 113566                                    | 38,963                      |
| Downtown Streetscape and Intersection Improvements                                                            | 20.205                    | UPC 119473                                    | 24,052                      |
| Total Highway Planning and Construction                                                                       |                           |                                               | 1,470,760                   |
| <b>Virginia Division of Motor Vehicles</b>                                                                    |                           |                                               |                             |
| Highway Safety Cluster:                                                                                       |                           |                                               |                             |
| State and Community Highway Safety:                                                                           |                           |                                               |                             |
| Selective Enforcement - Speed FY23                                                                            | 20.600                    | BSC-2023-53210-23210                          | 5,062                       |
| Selective Enforcement - Speed FY24                                                                            | 20.600                    | BSC-2024-54216-24216                          | 15,750                      |
| Selective Enforcement - Pedestrian/Bicycle FY23                                                               | 20.600                    | SFHLE-2023-53209-53209                        | 2,042                       |
| Total Highway Safety Cluster                                                                                  |                           |                                               | 22,854                      |
| Alcohol Open Container Requirements:                                                                          |                           |                                               |                             |
| Selective Enforcement - Alcohol FY23                                                                          | 20.607                    | ENF_AL-2023-53192-23192                       | 1,809                       |
| Selective Enforcement - Alcohol FY24                                                                          | 20.607                    | ENF_AL-2024-54083-24083                       | 10,320                      |
| <b>Department of the Treasury</b>                                                                             |                           |                                               |                             |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds:                                                   |                           |                                               |                             |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds - City                                             | 21.027                    |                                               | 5,319,145                   |
| <b>Virginia Department of Criminal Justice</b>                                                                |                           |                                               |                             |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Continued):                                       |                           |                                               |                             |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds - Virginia Law Enforcement Grant Program           | 21.027                    | 510080                                        | 215,000                     |
| <b>Virginia Department of Education</b>                                                                       |                           |                                               |                             |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Continued):                                       |                           |                                               |                             |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds - School Division                                  | 21.027                    | SLFRP1026                                     | 307,990                     |
| <b>Virginia Tourism Corporation</b>                                                                           |                           |                                               |                             |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Continued):                                       |                           |                                               |                             |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds - Virginia ARPA Tourism Recovery Program           | 21.027                    | Not available                                 | 38,755                      |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds - Virginia ARPA Sports Marketing Incentive Program | 21.027                    | 1003                                          | 20,150                      |
| Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds                                              |                           |                                               | 5,901,040                   |

(Continued)

**CITY OF SALEM, VIRGINIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**JUNE 30, 2024**

| <b>Federal Grantor</b><br><b>Pass-through Grantor</b><br>Program Title or Cluster Title                                            | <b>Federal<br/>ALN<br/>Number</b> | <b>Pass-Through<br/>Entity Identifying<br/>Number</b> | <b>Federal<br/>Expenditures</b> |
|------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------------------------------------------|---------------------------------|
| <b>Federal Communications Commission (FCC)</b><br>Emergency Connectivity Fund Program                                              | 32.009                            | BEAR20241304                                          | 30,000                          |
| <b>Department of Education</b><br><b>Virginia Department of Education</b><br>Adult Education - Basic Grants to States 2022         | 84.002                            | V002A220047                                           | 3,867                           |
| Title I Grants to Local Educational Agencies:                                                                                      |                                   |                                                       |                                 |
| Title I Grants to Local Educational Agencies 2022                                                                                  | 84.010                            | S010A220046                                           | 2,737                           |
| Title I Grants to Local Educational Agencies 2023                                                                                  | 84.010                            | S010A230046                                           | 561,811                         |
| Total Title I Grants to Local Educational Agencies                                                                                 |                                   |                                                       | 564,548                         |
| Special Education Cluster (IDEA):                                                                                                  |                                   |                                                       |                                 |
| Special Education - Grants to States (IDEA, Part B) 2023                                                                           | 84.027                            | H027A230107                                           | 724,638                         |
| Special Education - Grants to States (IDEA, Part B ARP) 2021                                                                       | 84.027X                           | H027X210107                                           | 873                             |
| Special Education - Preschool Grants (IDEA Preschool) 2022                                                                         | 84.173                            | H173A220112                                           | 5,434                           |
| Special Education - Preschool Grants (IDEA Preschool) 2023                                                                         | 84.173                            | H173A230112                                           | 9,623                           |
| Total Special Education Cluster (IDEA)                                                                                             |                                   |                                                       | 740,568                         |
| Career and Technical Education - Basic Grants to States:                                                                           |                                   |                                                       |                                 |
| Career and Technical Education - Basic Grants to States (Perkins IV) 2022                                                          | 84.048                            | V048A220046                                           | 725                             |
| Career and Technical Education - Basic Grants to States (Perkins IV) 2023                                                          | 84.048                            | V048A230046                                           | 58,497                          |
| Total Career and Technical Education - Basic Grants to States                                                                      |                                   |                                                       | 59,222                          |
| School-Based Mental Health Services                                                                                                | 84.184H                           | S184H220101                                           | 239,569                         |
| English Language Acquisition State Grants 2023                                                                                     | 84.365                            | S365A230046                                           | 11,756                          |
| Supporting Effective Instruction State Grants:                                                                                     |                                   |                                                       |                                 |
| Supporting Effective Instruction State Grants 2022                                                                                 | 84.367                            | S367A220044                                           | 20,211                          |
| Supporting Effective Instruction State Grants 2023                                                                                 | 84.367                            | S367A230044                                           | 64,810                          |
| Total Supporting Effective Instruction State Grants                                                                                |                                   |                                                       | 85,021                          |
| Student Support and Academic Enrichment Grants:                                                                                    |                                   |                                                       |                                 |
| Student Support and Academic Enrichment Grants 2022                                                                                | 84.424                            | S424A220048                                           | 28                              |
| Student Support and Academic Enrichment Grants 2023                                                                                | 84.424                            | S424A230048                                           | 18,282                          |
| Total Student Support and Academic Enrichment Grants                                                                               |                                   |                                                       | 18,310                          |
| COVID-19 Elementary and Secondary School Emergency Relief (ESSER)<br>Fund 2021                                                     | 84.425D                           | S425D210008                                           | 1,990                           |
| COVID-19 American Rescue Plan Elementary and Secondary School<br>Emergency Relief Fund (ARP ESSER)                                 | 84.425U                           | S425U210008                                           | 1,405,763                       |
| <b>The College of William &amp; Mary</b><br>Education for Homeless Children and Youths                                             | 84.196A                           | S196A200048                                           | 3,000                           |
| <b>Department of Health and Human Services</b><br><b>Virginia Department of Health</b><br>Public Health Crisis Response - COVID-19 | 93.354                            | NU90TP922153                                          | 48,080                          |
| <b>Virginia Office of Children's Services</b><br>Social Services Block Grant                                                       | 93.667                            | --                                                    | 41,859                          |
| <b>Total Expenditures of Federal Awards</b>                                                                                        |                                   |                                                       | <b>\$12,454,365</b>             |

**Note 1: Basis of Accounting**

This schedule was prepared on the modified accrual basis of accounting.

**Note 2: Nonmonetary Assistance**

Nonmonetary assistance is reported in the Schedule of Expenditures of Federal Awards at the fair market value of the food commodities disbursed. As of June 30, 2024, the City of Salem School Division (School Division) had food commodities in inventory of \$20,316.

**Note 3: Indirect Cost Rate**

The City and School Division did not elect to use the 10% de minimis indirect cost rate.

**Note 4: Outstanding Loan Balances**

At June 30, 2024, the City and School Division had no outstanding loan balances requiring continuing disclosure.

## **Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards**

To the Honorable Members of City Council  
City of Salem, Virginia  
Salem, Virginia

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the *Specifications for Audits of Counties, Cities, and Towns*, and the *Specifications for Audits of Authorities, Boards, and Commissions*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Salem, Virginia (the "City"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 13, 2024.

### **Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. **Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.**

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. **The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.**

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Brown, Edwards & Company, L.L.P.*

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia  
November 13, 2024

## **Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance**

To the Honorable Members of City Council  
City of Salem, Virginia  
Salem, Virginia

### **Report on Compliance for Each Major Federal Program**

#### *Opinion on Compliance for Each Major Federal Program*

We have audited the City of Salem, Virginia's (the "City") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2024. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

#### *Basis for Opinion on Each Major Federal Program*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal documentation of the City's compliance with the compliance requirements referred to above.

#### *Responsibilities of Management for Compliance*

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

## *Auditor's Responsibilities for the Audit of Compliance*

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the City's compliance the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. **Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.**

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Brown, Edwards & Company, L.L.P.*

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia  
November 13, 2024

**City of Salem, Virginia**  
**Summary of Compliance Matters**  
**June 30, 2024**

As more fully described in the Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*, we performed tests of the City’s compliance with certain provisions of the laws, regulations, contracts, and grants shown below.

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**State Compliance Matters**

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Code of Virginia:

Budget and Appropriation Laws  
Cash and Investment Laws  
Conflicts of Interest Act  
Debt Provisions  
Local Retirement Systems  
Procurement Laws  
Uniform Disposition of Unclaimed Property Act  
Sheriff Internal Controls  
Comprehensive Services Act

State Agency Requirements:

Education  
Urban Highway Maintenance  
Fire Programs Aid to Localities  
Opioid Abatement Program

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**Federal Compliance Matters**

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*Compliance Supplement for Single Audits of State and Local Governments*

Provisions and conditions of agreements related to federal programs selected for testing.



**City of Salem, Virginia**  
**Schedule of Findings and Questioned Costs**  
**June 30, 2024**

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**A – Summary of Auditor’s Results**

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1. The auditor’s report expresses an **unmodified opinion** on the basic financial statements.
2. **No significant deficiencies and no material weaknesses** related to the audit of the financial statements were reported in the Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. **No instances of noncompliance material** to the basic financial statements were disclosed during the audit.
4. **No significant deficiencies and no material weaknesses** relating to the audit of the major federal award programs were reported in the Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance required by the Uniform Guidance.
5. The auditor’s report on compliance for the major federal award programs expresses an **unmodified opinion**.
6. The audit disclosed **no findings** relating to major programs.
7. The programs tested as major programs include:

| Name of Programs                                             | Assistance<br>Listing Number |
|--------------------------------------------------------------|------------------------------|
| Highway Planning and Construction                            | 20.205                       |
| COVID-19 – Coronavirus State and Local Fiscal Recovery Funds | 21.027                       |

8. The **threshold** for distinguishing Types A and B programs was **\$750,000**.
9. The City **was determined to be a low-risk auditee**.

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**B – Findings – Financial Statement Audit**

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None.

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**C – Findings and Questioned Costs – Major Federal Award Program Audit**

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None.

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**D – Findings – Commonwealth of Virginia**

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None.

**Department of Finance  
City of Salem, Virginia**

Rosemarie B. Jordan, CPA

Director of Finance

**Accounting/Accounts Payable/Purchasing**

Patricia L. Bidanset  
Ellen T. Bowen, CPA  
Michelle Braxton  
Shawn M. Crockett, CPA  
Jordan M. Doyle  
Dawn M. Layne  
Amy R. Morris, CPA  
Tammy H. Todd, CPA, CPFO  
Vacant

Senior Accountant  
Financial Services Supervisor  
Purchasing Manager  
Senior Accountant  
Senior Accountant  
Accounting Supervisor  
Special Projects Accountant  
Assistant Director of Finance  
Accountant

**Administrative**

Alyson R. Chaisson

Finance Administrative Secretary/  
Accounting Technician

**Payroll**

Tara N. Pugh  
Carrington R. Sumner

Payroll Technician  
Payroll Manager

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Item #: 6.B.

AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF SALEM,  
VIRGINIA HELD AT CITY HALL

**MEETING DATE:** December 9, 2024

**AGENDA ITEM:** **Appropriation of Funds**  
Consider request to appropriate Microbusiness Marketing  
Leverage Program grant from Virginia Tourism Corporation.  
**Audit - Finance Committee**

**SUBMITTED BY:** Rosemarie Jordan, Director of Finance

**SUMMARY OF INFORMATION:**

The City of Salem has been awarded \$10,000 from the Virginia Tourism Corporation's (VTC) Microbusiness Marketing Leverage Program. The grant will be used for out of area marketing for the holiday events including Salem Holiday Weekend, Christmas Parade, Crafty Christmas, Roanoke Symphony Orchestra Holiday Pops concert and Gingerbread Festival. Marketing will target the Richmond and Northern Virginia areas. A local match is required and is included in the fiscal year 2025 budget.

**FISCAL IMPACT:**

Proceeds from the grant will be used for marketing, which was not included in the budget.

**STAFF RECOMMENDATION:**

Appropriate \$10,000 to the state grant revenue account, 10-053-0100-48398 and increase the state grants expenditure account, 10-053-8170-55859 by \$10,000 for the purposes stated above.

**ATTACHMENTS:**

1. VTC Grant JE 12-9-24

Budget Entry

| Date      | GL Account        | Account Name           | Increase/<br>(Decrease) | Description                                                      |
|-----------|-------------------|------------------------|-------------------------|------------------------------------------------------------------|
| 12/9/2024 | 10-053-0100-48398 | State Grants - Tourism | 10,000                  | Appropriate VTC Marketing Leverage Program grant per 12/9 action |
| 12/9/2024 | 10-053-8170-55859 | State Grants           | 10,000                  | Appropriate VTC Marketing Leverage Program grant per 12/9 action |



Item #: 6.C.

AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF SALEM,  
VIRGINIA HELD AT CITY HALL

**MEETING DATE:** December 9, 2024

**AGENDA ITEM:** **Appropriation of Funds**  
Request to appropriate additional Victim Witness grant  
funds. **Audit - Finance Committee**

**SUBMITTED BY:** Rosemarie Jordan, Director of Finance

**SUMMARY OF INFORMATION:**

The Victim Witness grant is used to help victims and witnesses of crime obtain appropriate assistance as they participate in the criminal justice system. The grant is funded with federal and state funds and is administered by the Virginia Department of Criminal Justice Services. The City's allocation was increased in fiscal year 2025 but City staff was not aware of the additional funding at the time the budget was adopted. The increased funding is being used to fund operating costs of the program.

**FISCAL IMPACT:**

The increase in grant funding will be used to pay for needed items that are not included in the current budget.

**STAFF RECOMMENDATION:**

Staff recommends appropriating \$9,333 in state grant revenue, account 10-029-0100-48300. Increase the expenditure budgets for the Victim Witness grant as follows: Salaries, 10-029-2212-51100, by \$5,000; Mileage, 10-029-2212-55510 by \$1,118, Meals and Lodging, 10-029-2212-55530, by \$2,912 and Registration/Training Costs, 10-029-2212-55540 by \$303.

**ATTACHMENTS:**

1. Victim Witness grant adj JE 12-9-24

Budget Entry

| Date      | GL Account        | Account Name                 | Increase/<br>(Decrease) | Description                                        |
|-----------|-------------------|------------------------------|-------------------------|----------------------------------------------------|
| 12/9/2024 | 10-029-0100-48300 | Victim Witness Grant - State | 9,333                   | Adjust Victim Witness grant budget per 12/9 action |
| 12/9/2024 | 10-029-2212-51100 | Salaries-Regular             | 5,000                   | Adjust Victim Witness grant budget per 12/9 action |
| 12/9/2024 | 10-029-2212-55510 | Mileage                      | 1,118                   | Adjust Victim Witness grant budget per 12/9 action |
| 12/9/2024 | 10-029-2212-55530 | Meals And Lodging            | 2,912                   | Adjust Victim Witness grant budget per 12/9 action |
| 12/9/2024 | 10-029-2212-55540 | Registration/Training Costs  | 303                     | Adjust Victim Witness grant budget per 12/9 action |



Item #: 6.D.

AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF SALEM,  
VIRGINIA HELD AT CITY HALL

**MEETING DATE:** December 9, 2024

**AGENDA ITEM:** **Appropriation of Funds**  
Consider request to appropriate local funding for capital projects. **Audit - Finance Committee**

**SUBMITTED BY:** Rosemarie Jordan, Director of Finance

**SUMMARY OF INFORMATION:**

As part of the Capital Improvement Plan, local funding was included in the General Fund fiscal year 2025 operating budget for the following projects:

- \$125,000 for Upland Drive storm drain and curb and gutter improvements. This project is projected to be funded over six years for a total of \$750,000 in funding. Fiscal year 2025 is the second year of local funding.
- \$162,500 for 4<sup>th</sup> Street/Union Street intersection storm sewer upgrades. This project is projected to be funded over four years for a total of \$650,000 in funding. Fiscal year 2025 is the first year of local funding.
- \$100,000 for Roanoke Boulevard storm drain upgrades. This project is projected to be funded over five years for a total of \$500,000 in funding. Fiscal year 2025 is the first year of local funding.
- \$100,000 for Texas Street/Idaho Street pond. This project is projected to be funded over six years for a total of \$1,600,000 in funding. Fiscal year 2025 is the first year of local funding.
- \$225,000 for Bainbridge Drive storm drain expansion.

Funding needs to be appropriated in the Capital Projects Fund and transferred.

**FISCAL IMPACT:**

Local funding in fiscal year 2025, when combined with funding from other fiscal years, will fund approved capital projects in the Capital Improvement Plan.

**STAFF RECOMMENDATION:**



Staff recommends appropriating \$712,500 to the Capital Projects Fund revenue account 20-012-0200-49905, Transfer From General Fund, and to the following Capital Projects Fund expenditure accounts:

- \$125,000 to 20-042-0205-54421, Upland Drive Storm Drain and Curb and Gutter
- \$162,500 to 20-042-0205-54422, 4<sup>th</sup> Street/Union Street Storm Sewer Upgrades
- \$100,000 to 20-042-0205-54423, Roanoke Boulevard Storm Drain Upgrades
- \$100,000 to 20-042-0205-54424, Texas Street/Idaho Street Pond
- \$225,000 to 20-042-0205-54425, Bainbridge Drive Storm Drain Expansion

**ATTACHMENTS:**

1. Local Funding Capital Proj Xfer 12-9-24 JE

Budget Entry

| Date      | GL Account        | Account Name                                  | Increase/<br>(Decrease) | Description                                                   |
|-----------|-------------------|-----------------------------------------------|-------------------------|---------------------------------------------------------------|
| 12/9/2024 | 20-012-0200-49905 | Transfer From General Fund - Capital Projects | 712,500                 | Council 12/9 - Appropriate Local Funding for Capital Projects |
| 12/9/2024 | 20-042-0205-54421 | Upland Drive Storm Drain and Curb & Gutter    | 125,000                 | Council 12/9 - Appropriate Local Funding for Capital Projects |
| 12/9/2024 | 20-042-0205-54422 | 4th Street/Union Street Storm Sewer Upgrades  | 162,500                 | Council 12/9 - Appropriate Local Funding for Capital Projects |
| 12/9/2024 | 20-042-0205-54423 | Roanoke Boulevard Storm Drain Upgrades        | 100,000                 | Council 12/9 - Appropriate Local Funding for Capital Projects |
| 12/9/2024 | 20-042-0205-54424 | Texas Street/Idaho Street Pond                | 100,000                 | Council 12/9 - Appropriate Local Funding for Capital Projects |
| 12/9/2024 | 20-042-0205-54425 | Bainbridge Drive Storm Drain Expansion        | 225,000                 | Council 12/9 - Appropriate Local Funding for Capital Projects |



Item #: 6.E.

AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF SALEM,  
VIRGINIA HELD AT CITY HALL

**MEETING DATE:** December 9, 2024

**AGENDA ITEM:** **Appropriation of Funds**  
Consider request to appropriate Downtown Improvement  
Reserve in the Capital Projects Fund. **Audit - Finance**  
**Committee**

**SUBMITTED BY:** Rosemarie Jordan, Director of Finance

**SUMMARY OF INFORMATION:**

Local funding of \$250,000 was included in the General Fund fiscal year 2025 operating budget for the Downtown Plan. These funds will be transferred to the Capital Projects Fund to become part of the Downtown Improvements Reserve to fund future Downtown improvement projects. Funding needs to be appropriated in the Capital Projects Fund.

**FISCAL IMPACT:**

The Downtown Improvement Reserve creates a reserve of local funds that allows us to continue the work on the Downtown Revitalization Project.

**STAFF RECOMMENDATION:**

Staff recommends appropriating \$250,000 to the Transfer from General Fund revenue account 20-012-0200-49905 and to the Downtown Improvements Reserve expenditure account 20-012-0205-54807.

**ATTACHMENTS:**

1. Downtown Reserve Capital Proj Xfer 12-9-24 JE

Budget Entry

| Date      | GL Account        | Account Name                                  | Increase/<br>(Decrease) | Description                                                   |
|-----------|-------------------|-----------------------------------------------|-------------------------|---------------------------------------------------------------|
| 12/9/2024 | 20-012-0200-49905 | Transfer From General Fund - Capital Projects | 250,000                 | Council 12/9 - Appropriate Local Funding for Downtown Reserve |
| 12/9/2024 | 20-012-0205-54807 | Downtown Improvements Reserve                 | 250,000                 | Council 12/9 - Appropriate Local Funding for Downtown Reserve |



Item #: 6.F.

AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF SALEM,  
VIRGINIA HELD AT CITY HALL

**MEETING DATE:** December 9, 2024

**AGENDA ITEM:** **Appropriation of Funds**  
Appropriate grant funds awarded by the Opioid Abatement  
Authority. **Audit - Finance Committee**

**SUBMITTED BY:** Rosemarie Jordan, Director of Finance

**SUMMARY OF INFORMATION:**

The City of Salem was awarded a planning grant totaling \$45,000 from the Opioid Abatement Authority (OAA). This grant will be used for professional services to develop an actionable plan to create and implement a scope of services to prevent, treat, and maintain long-term recovery of substance use and abuse related to opioid addiction. The plan will be for the utilization of the funds that will be received over the duration of the settlement payments from OAA, as well as other settlements that have been reached with companies. The City is working to issue a Request for Proposals to find a vendor to facilitate this plan. A match of \$5,000 is required for the grant. This match will be taken from the funds that have already been received from OAA.

**FISCAL IMPACT:**

Proceeds from the grant will be used to pay for professional services not included in the FY2025 budget.

**STAFF RECOMMENDATION:**

Staff recommends appropriating \$45,000 to 10-032-0100-48318 (Opioid Settlement Funds- OAA), \$5,000 to 10-012-0100-47096 (Opioid Settlement Funds-Direct Distribution) and \$50,000 to 10-032-3210-55964 (Opioid Settlement Funds – Costs) for the purpose state above.

**ATTACHMENTS:**

1. Item 6F 12-09-24 JE for OAA Planning Grant and match

Budget Entry

| Date      | GL Account        | Account Name                                 | Increase/<br>(Decrease) | Description                                               |
|-----------|-------------------|----------------------------------------------|-------------------------|-----------------------------------------------------------|
| 12/9/2024 | 10-032-0100-48318 | Opioid Settlement Funds (OAA)                | 45,000                  | Appropriate OAA Planning Grant per 12/9/24 council action |
| 12/9/2024 | 10-012-0100-47096 | Opioid Settlement Funds (Direct Distribution | 5,000                   | Appropriate OAA Planning Grant per 12/9/24 council action |
| 12/9/2024 | 10-032-3210-55964 | Opioid Settlement Funds - Costs              | 50,000                  | Appropriate OAA Planning Grant per 12/9/24 council action |



Item #: 6.G.

AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF SALEM,  
VIRGINIA HELD AT CITY HALL

**MEETING DATE:** December 9, 2024

**AGENDA ITEM:** **Abstract of Votes**  
Receive the Abstract of Votes cast at the General and  
Special Election held on November 5, 2024.

**SUBMITTED BY:** Dana M. Oliver, General Registrar/Director of Elections

**SUMMARY OF INFORMATION:**

Per the Code of Virginia, a certified copy of the abstract of votes from each election must be received and formally recorded.

**FISCAL IMPACT:**

None

**STAFF RECOMMENDATION:**

Staff recommends that Council receive the Abstract of Votes for the General and Special Election held on November 5, 2024.

**ATTACHMENTS:**

1. Item 6G 12-09-24 Abstract of Votes

**CITY OF SALEM, VIRGINIA**  
**OFFICE OF GENERAL REGISTRAR**  
**540.375.3034**  
**19 E. CLAY STREET**  
**P. O. BOX 203**  
**SALEM, VIRGINIA 24153**



**DANA M. OLIVER, GENERAL REGISTRAR**  
**SHARON E. PRATT, DEPUTY REGISTRAR**

**ELECTORAL BOARD**  
**ZACHARY S. AGEE, CHAIRMAN**  
**ELIZABETH BOWLES, VICE-CHAIR**  
**KATHERIN A. ELAM, SECRETARY**

November 15, 2024

The Honorable Christopher Dorsey  
City Manager of Salem City  
114 North Broad Street  
Salem, VA 24153

Dear Mr. Dorsey:

Pursuant to provisions of §24.2-675 of the Code of Virginia, as amended, I hereby deliver to you one certified copy of the Abstract of Votes cast at the General and Special Election held on November 5, 2024.

Sincerely,

A handwritten signature in black ink, appearing to read "Dana M. Oliver". The signature is written in a cursive style with a large, stylized "D" and "O".

Dana M. Oliver  
General Registrar / Director of Elections



# ABSTRACT of VOTES

Cast in SALEM CITY, VIRGINIA  
at the 2024 November General held on November 05, 2024 for,

## President and Vice President

| NAMES OF CANDIDATES ON THE BALLOT                            | TOTAL VOTES RECEIVED<br>(IN FIGURES) |
|--------------------------------------------------------------|--------------------------------------|
| Kamala D. Harris - Democratic                                | 5237                                 |
| Donald J. Trump - Republican                                 | 7769                                 |
| Jill E. Stein - Green                                        | 38                                   |
| Chase R. Oliver - Libertarian                                | 60                                   |
| Claudia De la Cruz - Independent                             | 21                                   |
| Cornel R. West - Independent                                 | 23                                   |
| Total Write-In votes                                         | 59                                   |
| [Valid Write-Ins + Invalid Write-Ins = Total Write-In Votes] |                                      |
| Total Number of Overvotes for Office                         | 2                                    |

We, the undersigned Electoral Board, upon examination of the official records deposited with the Clerk of the Circuit Court of the election held on November 05, 2024, do hereby certify that the above is a true and correct Abstract of Votes cast at said election for the President and Vice President.



Given under our hands this 13<sup>th</sup> day of November, 2024

[Signature], Chairman  
[Signature], Vice Chairman  
[Signature], Secretary/Acting  
[Signature], Secretary (Certified Copy)

# ABSTRACT of VOTES

Cast in SALEM CITY, VIRGINIA  
at the 2024 November General held on November 05, 2024 for,

## Member, United States Senate

NAMES OF CANDIDATES ON THE BALLOT

TOTAL VOTES RECEIVED  
(IN FIGURES)

|                                                                                      |      |
|--------------------------------------------------------------------------------------|------|
| Timothy M. Kaine - Democratic                                                        | 5653 |
| Hung Cao - Republican                                                                | 7352 |
| Total Write-In votes<br>[Valid Write-Ins + Invalid Write-Ins = Total Write-In Votes] | 17   |
| Total Number of Overvotes for Office                                                 | 1    |

We, the undersigned Electoral Board, upon examination of the official records deposited with the Clerk of the Circuit Court of the election held on November 05, 2024, do hereby certify that the above is a true and correct Abstract of Votes cast at said election for the Member, United States Senate.

Given under our hands this 13<sup>th</sup> day of November, 2024



[Signature], Chairman  
[Signature], Vice Chairman  
[Signature], Secretary/Acting  
[Signature], Secretary (Certified Copy)

# ABSTRACT of VOTES

Cast in SALEM CITY, VIRGINIA  
at the 2024 November General held on November 05, 2024 for,

## Member, House of Representatives (6th District)

| NAMES OF CANDIDATES ON THE BALLOT                                                    | TOTAL VOTES RECEIVED<br>(IN FIGURES) |
|--------------------------------------------------------------------------------------|--------------------------------------|
| Ken L. Mitchell - Democratic                                                         | 4636                                 |
| Ben L. Cline - Republican                                                            | 7975                                 |
| Robert C. "Robby" Wells, Jr. - Independent                                           | 308                                  |
| Total Write-In votes<br>[Valid Write-Ins + Invalid Write-Ins = Total Write-In Votes] | 11                                   |
| Total Number of Overvotes for Office                                                 | 0                                    |

We, the undersigned Electoral Board, upon examination of the official records deposited with the Clerk of the Circuit Court of the election held on November 05, 2024, do hereby certify that the above is a true and correct Abstract of Votes cast at said election for the Member, House of Representatives (6th District).

Given under our hands this 13<sup>th</sup> day of November, 2024



[Signature], Chairman  
[Signature], Vice Chairman  
[Signature], Secretary/Acting  
[Signature], Secretary (Certified Copy)

# ABSTRACT of VOTES

Cast in SALEM CITY, VIRGINIA  
at the 2024 November General held on November 05, 2024 for,

Sheriff (Salem City)  
District: SALEM CITY

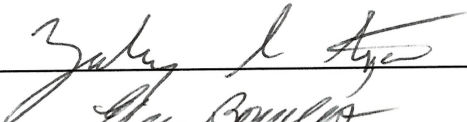
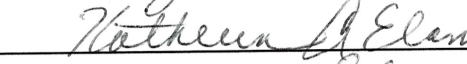
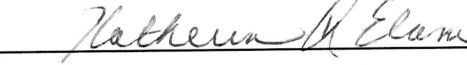
| NAMES OF CANDIDATES ON THE BALLOT                                                    | TOTAL VOTES RECEIVED<br>(IN FIGURES) |
|--------------------------------------------------------------------------------------|--------------------------------------|
| Christopher G. "Chris" Shelor                                                        | 6771                                 |
| Jonathan D. Branson                                                                  | 5635                                 |
| Total Write-In votes<br>[Valid Write-Ins + Invalid Write-Ins = Total Write-In Votes] | 42                                   |
| Total Number of Overvotes for Office                                                 | 2                                    |

We, the undersigned Electoral Board, upon examination of the official records deposited with the Clerk of the Circuit Court of the election held on November 05, 2024, do hereby certify that the above is a true and correct Abstract of votes cast at said election for the Sheriff (Salem City) and do, therefore, determine and declare the following person(s) has received the greatest number of votes cast for the Sheriff (Salem City).

Christopher G. "Chris" Shelor

Given under our hands this 13<sup>th</sup> day of November, 2024



|                                                                                             |                            |
|---------------------------------------------------------------------------------------------|----------------------------|
| <u></u> | Chairman                   |
| <u></u> | Vice Chairman              |
| <u></u> | Secretary/Acting           |
| <u></u> | Secretary (Certified Copy) |



# ABSTRACT of VOTES

Cast in SALEM CITY, VIRGINIA  
at the 2024 November General held on November 05, 2024 for,

## Member City Council (Salem City) District: SALEM CITY

| NAMES OF CANDIDATES ON THE BALLOT                                                    | TOTAL VOTES RECEIVED<br>(IN FIGURES) |
|--------------------------------------------------------------------------------------|--------------------------------------|
| John E. Saunders                                                                     | 7044                                 |
| J.W. "Jim" Wallace III                                                               | 5957                                 |
| Anne Marie Green                                                                     | 6124                                 |
| Reneé Ferris Turk                                                                    | 7248                                 |
| Total Write-In votes<br>[Valid Write-Ins + Invalid Write-Ins = Total Write-In Votes] | 245                                  |
| Total Number of Overvotes for Office                                                 | 0                                    |

We, the undersigned Electoral Board, upon examination of the official records deposited with the Clerk of the Circuit Court of the election held on November 05, 2024, do hereby certify that the above is a true and correct Abstract of votes cast at said election for the Member City Council (Salem City) and do, therefore, determine and declare the following person(s) has received the greatest number of votes cast for the Member City Council (Salem City).

- 1. John E. Saunders
- 2. Anne Marie Green
- 3. Reneé Ferris Turk

Given under our hands this 13<sup>th</sup> day of November, 2024



|                    |                              |
|--------------------|------------------------------|
| <u>[Signature]</u> | , Chairman                   |
| <u>[Signature]</u> | , Vice Chairman              |
| <u>[Signature]</u> | , Secretary/Acting           |
| <u>[Signature]</u> | , Secretary (Certified Copy) |

# ABSTRACT of REFERENDUM VOTES

Cast in SALEM CITY, VIRGINIA  
at the 2024 November General held on November 05, 2024 for,

## Proposed Constitutional Amendment

Should the Constitution of Virginia be amended so that the tax exemption that is currently available to the surviving spouses of soldiers killed in action is also available to the surviving spouses of soldiers who died in the line of duty?

| QUESTION RESPONSE                      | TOTAL VOTES RECEIVED<br>(IN FIGURES) |
|----------------------------------------|--------------------------------------|
| Total YES votes                        | 12103                                |
| Total NO votes                         | 599                                  |
| Total Number of Overvotes for Question | 0                                    |

We, the undersigned Electoral Board, upon examination of the official records deposited with the Clerk of the Circuit Court of the election held on November 05, 2024, do hereby certify that the above is a true and correct Abstract of Votes cast at said election for the proposed referendum.



Given under our hands this 13<sup>th</sup> day of November, 2024

[Signature], Chairman  
[Signature], Vice Chairman  
Katherine A. Elam, Secretary/Acting  
Katherine A. Elam, Secretary (Certified Copy)

Item 6.H  
Date: 12/09/2024

December 9, 2024

Council of the City of Salem  
Salem, Virginia 24153

Dear Council Members:

For your information, I am listing appointments and vacancies on various boards and commissions:

| <b><u>Board or Commission</u></b>               | <b><u>Recommendation</u></b>                                                                                                                                                                            |
|-------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Blue Ridge Behavioral Healthcare</b>         | Recommend reappointing Denise P. King for a full three-year term ending December 31, 2027, and endorse reappointing Bobby Russell as an at-large member for a three-year term ending December 31, 2027. |
| <b>Roanoke Valley Detention Commission</b>      | Recommend appointing Rosemarie Jordan as Member and Chris Dorsey as Alternate.                                                                                                                          |
| <b>Western Virginia Regional Jail Authority</b> | Recommend reappointing Rosemarie Jordan as Member and for a one-year term ending December 31, 2025.                                                                                                     |
| <b><u>Vacancies</u></b>                         |                                                                                                                                                                                                         |
| <b>Board of Zoning Appeals</b>                  | Need one alternate member, Remainder of five-year term ending November 13, 2028.                                                                                                                        |
| <b>Roanoke River Blueway Advisory Committee</b> | Need one member, two-year term                                                                                                                                                                          |

Sincerely,

*Laura Lea Harris*

Laura Lea Harris  
Deputy Clerk of Council

**CITY OF SALEM, VIRGINIA  
BOARDS AND COMMISSIONS  
December, 2024**

MEMBER                      EXPIRATION OF TERM

BLUE RIDGE BEHAVIORAL HEALTHCARE

Term of Office: 3 years (3 terms only)

**Denise P. King**                      **12-31-24**

Rev. C. Todd Hester                      12-31-25

Dr. Forest Jones                      12-31-26

AT LARGE MEMBERS:

Patrick Kenney                      12-31-25

Helen Ferguson                      12-31-26

**Bobby Russell**                      **12-31-24**

BOARD OF APPEALS (USBC BUILDING CODE)

Term of Office: 5 years

Steve Poff                      1-01-26

Robert S. Fry, III                      1-01-28

Patrick Snead                      1-01-25

Ray Varney                      5-11-25

Joseph Driscoll                      1-01-28

ALTERNATES:

David Hodges                      12-12-26

Chelsea Dyer                      8-09-25

David Botts                      1-01-29

BOARD OF EQUALIZATION OF REAL ESTATE  
ASSESSMENTS

Term of Office: 3 years (**appointed by Circuit Court**)

Wendel Ingram                      11-30-27

**Vacant**                      **11-30-24**

David A. Prosser                      11-30-25

Janie Whitlow                      11-30-26

Kathy Fitzgerald                      11-30-27

BOARD OF ZONING APPEALS

Term of Office: 5 years (**appointed by Circuit Court**)

F. Van Gresham                      3-20-27

Frank Sellers                      3-30-28

Steve Belanger                      6-05-29

Gary Lynn Eanes                      3-20-25

Tom Copenhaver                      3-20-27

ALTERNATES:

Tony Rippee                      10-12-28

Jeff Zoller                      3-1-28

**Vacant**                      **11-13-28**

CHIEF LOCAL ELECTED OFFICIALS (CLEO)  
CONSORTIUM

No Term Limit

H, Hunter Holliday

**Alternate: Vacant**

MEMBER

EXPIRATION OF TERM

COMMUNITY POLICY AND MANAGEMENT TEAM

No term limit except for Private Provider

(Names)                      (Alternates)

Rosie Jordan                      Tammy Todd

Laura Lea Harris                      Crystal Williams

Kevin Meeks                      Joshua Vaught Amy Cole

Cathy Brown                      Jasmin Lawson

Leigh Frazier                      Howard Shumate

Heather Gunn                      Courtenay Alleyne

Deborah Breedlove

Mark Chadwick

Parent Rep-Vacant                      Vacant

Sue Goad                      Chrissy Brake

Randy Jennings                      Bridget Nelson

Vacant                      Mandy Hall

Sean Slusser                      Seth Chamberland

Health Dept. - Vacant                      Vacant

Wendel Cook                      Jessica Cook Casey Mabery

\*Note: Rosie Jordan will serve as Fiscal Agent

For the City of Salem

ECONOMIC DEVELOPMENT AUTHORITY

Term of Office: 4 years (**Requires Oath of Office**)

William Q. Mongan                      3-09-27

Paul C. Kuhnelt                      3-09-28

J. David Robbins                      3-09-28

Cindy Shelor                      4-10-25

Jason Fountain                      3-09-25

Sean B. Kosmann                      12-14-28

Joe Curran                      12-14-28

FAIR HOUSING BOARD

Term of Office: 3 years

Betty Waldron                      7-01-25

Melton Johnson                      7-01-26

Cole Keister                      8-09-27

Pat Dew                      3-01-27

Janie Whitlow                      4-09-27



| <u>MEMBER</u> | <u>EXPIRATION OF TERM</u> |
|---------------|---------------------------|
|---------------|---------------------------|

FINE ARTS COMMISSION (INACTIVE)

Term of Office: 4 years

|                          |          |
|--------------------------|----------|
| Cameron Vest             | 5-01-15  |
| Julie E. Bailey Hamilton | 5-01-15  |
| Brenda B. Bower          | 7-26-12  |
| Vicki Daulton            | 10-26-12 |
| Hamp Maxwell             | 10-26-12 |
| Fred Campbell            | 5-01-13  |
| Rosemary A. Saul         | 10-26-13 |
| Rhonda M. Hale           | 10-12-14 |
| Brandi B. Bailey         | 10-12-14 |

STUDENT REPRESENTATIVESLOCAL OFFICE ON AGING

Term of Office: 3 years

|                |         |
|----------------|---------|
| John P. Shaner | 3-01-27 |
|----------------|---------|

Partnership for a Livable Roanoke Valley (INACTIVE)

Term of Office: Unlimited

PERSONNEL BOARD

Term of Office: 2 years

|                           |          |
|---------------------------|----------|
| William R. Shepherd       | 6-09-25  |
| J. Chris Conner           | 8-12-25  |
| Margaret Humphrey         | 8-12-25  |
| Garry Lautenschlager      | 11-23-26 |
| Teresa Sizemore-Hernandez | 4-26-25  |

PLANNING COMMISSION AND  
NPDES CITIZENS' COMMITTEE

Term of Office: 4 years

|                   |         |
|-------------------|---------|
| Mark Henrickson   | 7-31-26 |
| Denise "Dee" King | 7-31-26 |
| Nathan Routt      | 7-26-27 |
| Reid Garst        | 7-31-26 |
| N. Jackson Beamer | 8-28-27 |

REAL ESTATE TAX RELIEF REVIEW BOARD

Term of Office: 3 years

|                   |         |
|-------------------|---------|
| David G. Brittain | 2-14-25 |
| Wendel Ingram     | 6-11-27 |
| Daniel L. Hart    | 2-14-27 |

ROANOKE REGIONAL AIRPORT COMMISSION

Term of Office: 4 years

|                |        |
|----------------|--------|
| Dale T. Guidry | 7-1-28 |
|----------------|--------|

ROANOKE RIVER BLUEWAY ADVISORY COMMITTEE

Term of Office: 2 years

|             |         |
|-------------|---------|
| Jeff Ceasar | 6-30-24 |
| Vacant      | 6-30-25 |

| <u>MEMBER</u> | <u>EXPIRATION OF TERM</u> |
|---------------|---------------------------|
|---------------|---------------------------|

ROANOKE VALLEY-ALLEGHANY REGIONAL  
COMMISSION

Term of Office: 3 years

|                       |         |
|-----------------------|---------|
| H. Hunter Holliday    | 6-30-27 |
| Dee King              | 6-30-26 |
| James W. Wallace, III | 6-30-27 |

ROANOKE VALLEY BROADBAND AUTHORITY

Term of Office: 4 years

|                                |          |
|--------------------------------|----------|
| H. Robert Light                | 12-14-27 |
| Mike McEvoy (Citizen At-large) | 12-13-25 |

ROANOKE VALLEY DETENTION COMMISSION

No Terms

|        |                  |
|--------|------------------|
| Member | Alternate        |
| Vacant | Rosemarie Jordan |

ROANOKE VALLEY GREENWAY COMMISSION

Term of Office: 3 years

|                      |          |
|----------------------|----------|
| Dr. Steven L. Powers | 11-08-27 |
| Russ Craighead       | 7-25-25  |
| Skip Lautenschlager  | 9-26-26  |

ROANOKE VALLEY RESOURCE AUTHORITY

Term of Office: 4 years

|           |          |
|-----------|----------|
| Rob Light | 12-31-27 |
|-----------|----------|

ROANOKE VALLEY TRANSPORTATION PLANNING  
ORGANIZATION (TPO) POLICY BOARD

Term of Office: 3 years

|                           |         |
|---------------------------|---------|
| Renee F. Turk             | 6-30-26 |
| H. Hunter Holliday        | 6-30-26 |
| Alternate: Byron R. Foley | 6-30-26 |

SCHOOL BOARD OF THE CITY OF SALEM

Term of Office: 3 years

|                           |          |
|---------------------------|----------|
| Teresa Sizemore-Hernandez | 12-31-27 |
| Andy Raines               | 12-31-25 |
| Stacey Danstrom           | 12-31-25 |
| Macel Janoschka           | 12-31-26 |
| Chris King                | 12-31-27 |

SOCIAL SERVICES ADVISORY BOARD

Term of Office: 4 years, 2 term limit

|                |          |
|----------------|----------|
| Heath Rickmond | 12-01-26 |
|----------------|----------|

TOTAL ACTION FOR PROGRESS

Term of Office: 2 years

|                                |          |
|--------------------------------|----------|
| Byron Randolph Foley           | 11-13-25 |
| (vacant - full-time alternate) |          |

MEMBEREXPIRATION OF TERMTRANSPORTATION TECHNICAL COMMITTEE (TTC)

Term of office: 3 years

Crystal Williams 6-30-26

Josh Pratt 6-30-26

Alternate: Vacant 6-30-26

Alternate: Max Dillon 6-30-26

VIRGINIA WESTERN COMMUNITY COLLEGE LOCAL  
ADVISORY

Term of Office: 4 years (2 terms only)

Dr. Forest I. Jones, Jr. 6-30-26

VIRGINIA'S BLUE RIDGE BOARD

Term of Office: No term limit

Chris Dorsey

John Shaner

WESTERN VIRGINIA EMERGENCY MEDICAL  
SERVICES COUNCIL

Term of office: 3 years

Deputy Chief Matt Rickman 12-31-25

WESTERN VIRGINIA REGIONAL INDUSTRIAL  
FACILITY AUTHORITYTerm of Office: 4 years **(Requires Oath of Office)**

Tommy Miller 2-3-26

Chris Dorsey 2-3-28

Crystal Williams (Alternate) 2-3-26

H. Robert Light (Alternate) 2-3-28

WESTERN VIRGINIA REGIONAL JAIL AUTHORITY

Appointee Term of Office: 1 year – Expires 12-31-24

Alternates serve until another alternate is appointed

**(Requires Oath of Office)**

Governing Body Appointee (by Council): William D. Jones

Governing Body Alternate (by Council): Byron R. Foley

Local Official Appointee (by Council): Rosemarie Jordan

Local Official Alternate (by Council): Chris Dorsey

Sheriff (Automatic): Vacant

Sheriff Alternate (Appointed by Sheriff): Chief Deputy-  
Major Steve Garber