

**City of Salem  
FY 2025  
Final Budget Expenditure Appropriations**

Fund / Department	Operating Budget				Non-Operating Budget			Total
	Personal Services	Materials & Services	Capital Outlay	Program Level	Debt Service	Interfund Transfers	Contingency	
GENERAL FUND (By Department):								
City Manager's Office				\$ 1,680,930	\$ -	\$ -	\$ -	\$ 1,680,930
Community Planning and Development Department								
Community Development				6,757,980		10,000		6,767,980
Urban Development				4,048,290				4,048,290
Community Services Department								
Community Services				1,387,430				1,387,430
Library				5,738,030				5,738,030
Parks Operations				9,250,860				9,250,860
Recreation Services				3,296,980		7,500		3,304,480
Enterprise Services Department								
Customer Service Center				946,890				946,890
Facilities Services				5,547,560		124,790		5,672,350
Human Resources				2,837,930				2,837,930
Information Technology				15,648,210				15,648,210
Finance Department				4,322,320				4,322,320
Fire Department				51,370,910				51,370,910
Legal Department				3,157,120				3,157,120
Mayor and Council				442,100				442,100
Municipal Court <sup>1</sup>				2,767,700				2,767,700
Police Department				61,837,290				61,837,290
Non-Departmental <sup>2</sup>	95,000	4,121,310			668,140	1,495,040	3,000,000	9,379,490
TOTAL GENERAL FUND	\$ 95,000	\$ 4,121,310	\$ -	\$ 181,038,530	\$ 668,140	\$ 1,637,330	\$ 3,000,000	\$ 190,560,310
OTHER FUNDS (By Fund Number):								
TRANSPORTATION SERVICES				\$ 20,290,630		\$ 628,020	\$ 500,000	\$ 21,418,650
STREETLIGHT				1,568,410	220,580	500,000	200,000	2,488,990
AIRPORT				2,478,890	224,130	85,500	300,000	3,088,520
COMMUNITY RENEWAL				8,363,790				8,363,790
DOWNTOWN PARKING				1,366,060				1,366,060
CULTURAL AND TOURISM				3,462,000		3,499,610	200,000	7,161,610
PUBLIC ART FUND				101,080				101,080
TOURISM PROMOTION AREA				1,500,000				1,500,000
LEASEHOLD				536,280		300,000		836,280
BUILDING AND SAFETY				7,492,290		500,000	300,000	8,292,290
TRAFFIC SAFETY						320		320
DEBT SERVICE					25,752,270			25,752,270
CAPITAL IMPROVEMENTS				136,871,600				136,871,600
SYSTEM DEVELOPMENT CHARGE <sup>3</sup>				34,179,840		375,000		34,554,840
DEVELOPMENT DISTRICT				4,812,480				4,812,480
UTILITY				102,758,000	14,773,630	29,859,250	3,000,000	150,390,880
EMERGENCY SERVICES				9,263,420		2,375,000	60,000	11,698,420
COMMUNICATIONS CENTER				15,449,170		625,000	500,000	16,574,170
POLICE REGIONAL RECORDS				579,960			70,000	649,960
CITY SERVICES <sup>4</sup>								
Document Services				1,522,050				1,522,050
Fleet Services				7,790,820		300,000		8,090,820
IT Building Security				186,880				186,880
IT Interconnect				38,080				38,080
IT Telecommunications				449,480				449,480
Radio Communications				2,002,010				2,002,010
Shops Facilities Maintenance				275,780				275,780
Warehouse Services				2,454,300				2,454,300
SELF INSURANCE BENEFITS				39,661,350				39,661,350
SELF INSURANCE RISK				12,111,110				12,111,110
EQUIPMENT REPLACEMENT RESERVE				27,078,300				27,078,300
TRUST <sup>5</sup>	-	9,956,910	-			2,238,980		12,195,890
TOTAL ALL FUNDS	\$ 95,000	\$ 14,078,220	\$ -	\$ 625,682,590	\$ 41,638,750	\$ 42,924,010	\$ 8,130,000	\$ 732,548,570

City of Salem budget expenses are described as operating and non-operating and are adopted at the program level for the General Fund and for all other funds with a few exceptions. The exceptions are noted in the exhibit table and explained below.

Operating expenses include the object categories of personal services, materials and services, and capital outlay. Non-operating expenses represent the object categories of debt service, interfund transfers, and contingency.

1. Municipal Court is a functional division of the Finance Department.

2. The General Fund Non Departmental budget supports expenses that have a General Fund-wide benefit. As it does not represent a specific program area, the budget is presented by object category.

3. Fund also known as Extra Capacity Facility

4. The City Services Fund budget includes eight separate internal service program areas -- Document Services, Fleet Services, IT Building Security, IT Interconnect, IT Telecommunications, Radio Communications, Shops Maintenance, and Warehouse Services. The program area budgets are displayed as operating and non operating expenses.

5. Expenses in the City's Trust budget represent a variety of program areas and are presented by object category.