

**City of Salem  
FY 2024  
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	
<b>GENERAL FUND (By Department):</b>								
City Manager's Office				\$ 1,403,450	\$ -	\$ -	\$ -	\$ 1,403,450
Community and Urban Development Department								
Community Development				6,988,290	-	149,250	-	7,137,540
Urban Development				4,425,780	-	-	-	4,425,780
Community Services Department								
Community Services				2,091,700				2,091,700
Library				6,207,950				6,207,950
Parks and Recreation Services				12,307,340		107,500		12,414,840
Enterprise Services Department								
Customer Service Center				1,003,340				1,003,340
Facilities Services				5,434,910		121,150		5,556,060
Human Resources				3,425,080				3,425,080
Information Technology				13,725,640				13,725,640
Finance Department				4,259,490				4,259,490
Fire Department				48,697,150				48,697,150
Legal Department				3,248,960		15,000		3,263,960
Mayor and Council				410,290				410,290
Municipal Court <sup>1</sup>				2,632,840				2,632,840
Police Department				60,299,310				60,299,310
Non-Departmental <sup>2</sup>	86,000	4,949,650	-		375,000	819,090	3,000,000	9,229,740
<b>TOTAL GENERAL FUND</b>	<b>\$ 86,000</b>	<b>\$ 4,949,650</b>	<b>\$ -</b>	<b>\$ 176,561,520</b>	<b>\$ 375,000</b>	<b>\$ 1,211,990</b>	<b>\$ 3,000,000</b>	<b>\$ 186,184,160</b>
<b>OTHER FUNDS (By Fund Number):</b>								
TRANSPORTATION SERVICES				\$ 19,151,120	\$ -	\$ 550,850	\$ 500,000	\$ 20,201,970
STREETLIGHT				1,395,720	211,930	700,000	200,000	2,507,650
AIRPORT				2,213,630	-	-	332,040	2,545,670
<b>AIRPORT</b>					<b>210,620</b>			<b>210,620</b>
<b>Supplemental Budget 1</b>								
COMMUNITY RENEWAL				11,318,570	-	-	-	11,318,570
DOWNTOWN PARKING				1,072,080	-	-	-	1,072,080
CULTURAL AND TOURISM				2,995,940	-	1,830,750	200,000	5,026,690
<b>CULTURAL AND TOURISM</b>								
<b>Supplemental Budget 1</b>				<b>700,000</b>				<b>700,000</b>
PUBLIC ART FUND				72,350	-	-	-	72,350
TOURISM PROMOTION AREA				1,350,000	-	-	-	1,350,000
LEASEHOLD				533,160	-	300,000	127,770	960,930
BUILDING AND SAFETY				7,557,330	-	500,000	300,000	8,357,330
DEBT SERVICE				-	24,272,890	-	-	24,272,890
CAPITAL IMPROVEMENTS				156,866,950	-	927,500	-	157,794,450
SYSTEM DEVELOPMENT CHARGE <sup>3</sup>				56,169,110	-	375,000	-	56,544,110
DEVELOPMENT DISTRICT				10,459,140	-	-	-	10,459,140
UTILITY				95,901,300	17,342,720	23,110,610	3,000,000	139,354,630
EMERGENCY SERVICES				4,348,950	-	1,575,000	60,000	5,983,950
COMMUNICATIONS CENTER				15,223,830	-	425,000	500,000	16,148,830
POLICE REGIONAL RECORDS				238,050	-	-	35,700	273,750
<b>CITY SERVICES <sup>4</sup></b>								
Document Services				1,306,640	-	-	-	1,306,640
Fleet Services				7,300,780	-	-	-	7,300,780
IT Building Security				124,620	-	-	-	124,620
IT Interconnect				18,100	-	-	-	18,100
IT Telecommunications				836,840	-	-	-	836,840
Radio Communications				2,018,520	-	-	-	2,018,520
Shops Facilities Maintenance				316,570	-	-	-	316,570
Warehouse Services				2,304,300	-	40,000	-	2,344,300
SELF INSURANCE BENEFITS				37,648,530	-	-	-	37,648,530
SELF INSURANCE RISK				10,946,330	-	-	-	10,946,330
EQUIPMENT REPLACEMENT RESERVE				26,893,590	-	-	-	26,893,590
<b>TRUST <sup>5</sup></b>	<b>-</b>	<b>14,901,010</b>	<b>-</b>			<b>1,183,310</b>		<b>16,084,320</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 86,000</b>	<b>\$ 19,850,660</b>	<b>\$ -</b>	<b>\$ 653,843,570</b>	<b>\$ 42,413,160</b>	<b>\$ 32,730,010</b>	<b>\$ 8,255,510</b>	<b>\$ 757,178,910</b>

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.