

**City of Salem
FY 2026
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				\$ 2,644,240	\$ -	\$ -	\$ -	\$ 2,644,240
Community Planning and Development Department								
Community Development				7,246,290		10,000		7,256,290
Urban Development				3,560,160				3,560,160
Community Services Department				928,510				928,510
Enterprise Services Department								
Customer Service Center				1,011,270				1,011,270
Facilities Services				6,258,090		128,500		6,386,590
Human Resources				3,294,240				3,294,240
Information Technology				15,694,200				15,694,200
Finance Department				4,974,840				4,974,840
Fire Department				55,154,120				55,154,120
Legal Department				3,332,550				3,332,550
Mayor and Council				455,550				455,550
Municipal Court ¹				2,933,650				2,933,650
Police Department				68,502,660				68,502,660
Non-Departmental ²	96,000	3,418,160			662,300	1,258,830	3,000,000	8,435,290
TOTAL GENERAL FUND	\$ 96,000	\$ 3,418,160	\$ -	\$ 175,990,370	\$ 662,300	\$ 1,397,330	\$ 3,000,000	\$ 184,564,160
OTHER FUNDS (By Fund Number):								
LOCAL OPTION LEVY ³								
Center 50+				\$ 1,791,960	\$ -	\$ 7,500	\$ -	\$ 1,799,460
Library				6,431,480				6,431,480
Parks Operations				9,783,880				9,783,880
Recreation Services				1,706,530				1,706,530
TRANSPORTATION SERVICES				21,671,140		815,790	500,000	22,986,930
STREETLIGHT				1,570,310	220,280	560,000	200,000	2,550,590
AIRPORT				2,806,600	223,140	38,000	92,850	3,160,590
COMMUNITY RENEWAL				6,411,400				6,411,400
DOWNTOWN PARKING				1,975,560				1,975,560
CULTURAL AND TOURISM				3,619,150		3,789,450	200,000	7,608,600
PUBLIC ART FUND				140,550				140,550
TOURISM PROMOTION AREA				1,500,000				1,500,000
LEASEHOLD				448,200		300,000		748,200
BUILDING AND SAFETY				8,160,580		611,500	300,000	9,072,080
DEBT SERVICE					26,803,840			26,803,840
CAPITAL IMPROVEMENTS				131,445,320				131,445,320
SYSTEM DEVELOPMENT CHARGE				27,552,610		525,000		28,077,610
DEVELOPMENT DISTRICT				3,351,630		500,000		3,851,630
UTILITY				109,446,790	13,333,200	19,615,470	3,000,000	145,395,460
EMERGENCY SERVICES				56,611,600	706,990	75,000	1,500,000	58,893,590
COMMUNICATIONS CENTER				16,868,090		625,000	500,000	17,993,090
POLICE REGIONAL RECORDS				570,480			70,000	640,480
CITY SERVICES ⁴								
Document Services				1,437,140				1,437,140
Fleet Services				8,597,780		435,000		9,032,780
IT Building Security				201,030				201,030
IT Interconnect				38,710				38,710
IT Telecommunications				454,440				454,440
Radio Communications				1,923,530			500,000	2,423,530
Shops Facilities Maintenance				232,590				232,590
Warehouse Services				3,482,440				3,482,440
SELF INSURANCE BENEFITS				43,174,230				43,174,230
SELF INSURANCE RISK				12,486,950				12,486,950
EQUIPMENT REPLACEMENT RESERVE				31,025,290				31,025,290
TRUST ⁵						2,039,140		7,532,250
TOTAL ALL FUNDS	\$ 96,000	\$ 8,911,270	\$ -	\$ 692,908,360	\$ 41,949,750	\$ 31,334,180	\$ 9,862,850	\$ 785,062,410

City of Salem budget expenses are described as operating and non-operating and are adopted at the program level with a few exceptions, noted 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. The Local Option Levy Fund is new in FY 2026 and includes four separate program areas - Center 50+, Library, Parks, and Recreation.
4. The City Services Fund budget includes eight separate internal service program areas as listed above.
5. Expenses in the City's Trust budget represent a variety of program areas and are presented by object category.