

**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				\$ 1,683,660	\$ -	\$ -	\$ -	1,683,660
Community Planning and Development Department								
Community Development				6,839,650		10,000		6,849,650
Urban Development				4,054,970				4,054,970
Community Services Department								
Community Services				1,429,240				1,429,240
Library				5,795,710				5,795,710
Parks Operations				9,387,460				9,387,460
Recreation Services				3,312,700		7,500		3,320,200
Enterprise Services Department								
Customer Service Center				950,240				950,240
Facilities Services				5,562,460		124,790		5,687,250
Human Resources				3,123,960				3,123,960
Information Technology				15,816,670				15,816,670
Finance Department				4,434,640				4,434,640
Fire Department				51,477,370				51,477,370
Legal Department				3,162,520				3,162,520
Mayor and Council				444,740				444,740
Municipal Court ¹				2,778,980				2,778,980
Police Department				62,659,600				62,659,600
Non-Departmental ²	95,000	4,349,520			668,140	1,704,300	1,470,330	8,287,290
TOTAL GENERAL FUND	\$ 95,000	\$ 4,349,520	\$ -	\$ 182,914,570	\$ 668,140	\$ 1,846,590	\$ 1,470,330	\$ 191,344,150
OTHER FUNDS (By Fund Number):								
TRANSPORTATION SERVICES				\$ 20,489,320		\$ 628,020	\$ 301,310	\$ 21,418,650
STREETLIGHT				1,586,300	220,580	500,000	182,110	2,488,990
AIRPORT				2,491,400	224,130	85,500	287,490	3,088,520
AIRPORT SB 2				516,830				516,830
COMMUNITY RENEWAL				8,363,790				8,363,790
DOWNTOWN PARKING				1,445,320				1,445,320
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				543,290		292,990		836,280
BUILDING AND SAFETY				7,505,700		6,500,000	286,590	14,292,290
TRAFFIC SAFETY						320		320
DEBT SERVICE					25,752,270			25,752,270
CAPITAL IMPROVEMENTS				136,871,600				136,871,600
SYSTEM DEVELOPMENT CHARGE ³				34,179,840		375,000		34,554,840
DEVELOPMENT DISTRICT				4,812,480				4,812,480
UTILITY				103,358,500	14,773,630	29,859,250	2,399,500	150,390,880
EMERGENCY SERVICES				8,803,260	360,000	2,477,950	57,210	11,698,420
COMMUNICATIONS CENTER				15,471,010		625,000	478,160	16,574,170
POLICE REGIONAL RECORDS				579,960			70,000	649,960
CITY SERVICES ⁴								
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				21,158,300		6,000,000		27,158,300
TRUST ⁵	-	9,956,910	-			2,238,980		12,195,890
TOTAL ALL FUNDS	\$ 95,000	\$ 14,306,430	\$ -	\$ 622,646,410	\$ 41,998,750	\$ 55,229,210	\$ 5,732,700	\$ 740,008,500

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.