

City of Salem Budget
SUMMARY OF RESOURCES AND REQUIREMENTS

All Funds
FY 2026

Fund No.	Fund Name	Beginning Balance	Revenues	Expenditures	(Use) / Addition Fund Balance	Unappropriated Ending Balance
101	General	\$ 30,553,610	\$ 176,648,590	\$ 183,919,770	\$ (7,271,180)	\$ 23,282,430
151	Local Option Levy	-	19,752,710	19,721,350	31,360	31,360
155	Transportation Services	8,487,000	20,176,060	22,777,830	(2,601,770)	5,885,230
156	Streetlight	1,123,500	2,094,120	2,550,590	(456,470)	667,030
160	Airport	414,470	2,721,120	3,135,590	(414,470)	-
165	Community Renewal	-	6,411,400	6,411,400	-	-
170	Downtown Parking	21,310	2,304,230	1,975,560	328,670	349,980
175	Cultural and Tourism	2,875,900	5,359,670	7,583,600	(2,223,930)	651,970
176	Public Art	112,800	27,750	140,550	(112,800)	-
177	Tourism Promotion Area	-	1,500,000	1,500,000	-	-
180	Leasehold	404,130	652,920	748,200	(95,280)	308,850
185	Building and Safety	8,956,680	5,378,450	9,072,080	(3,693,630)	5,263,050
210	General Debt Service	5,081,390	27,428,370	26,803,840	624,530	5,705,920
255	Capital Improvements	186,974,740	58,492,750	130,274,920	(71,782,170)	115,192,570
260	Extra Capacity Facilities	34,784,210	27,310,460	28,077,610	(767,150)	34,017,060
275	Development District	13,704,630	640,000	3,851,630	(3,211,630)	10,493,000
310	Utility	47,898,850	135,770,180	143,617,500	(7,847,320)	40,051,530
320	Emergency Services	700,000	62,843,540	58,893,590	3,949,950	4,649,950
330	Willamette Valley Comm. Center	2,803,300	16,190,570	17,993,090	(1,802,520)	1,000,780
335	Police Regional Records System	1,971,260	718,770	640,480	78,290	2,049,550
355	City Services	4,219,420	16,179,800	17,302,660	(1,122,860)	3,096,560
365	Self Insurance Benefits	6,878,780	36,295,450	43,174,230	(6,878,780)	-
366	Self Insurance Risk	656,630	11,830,320	12,486,950	(656,630)	-
388	Equipment Replacement Reserve	25,905,970	5,119,320	31,025,290	(25,905,970)	-
400	Trust	18,552,400	2,296,790	7,357,580	(5,060,790)	13,491,610
Total		\$ 403,080,980	\$ 644,143,340	\$ 781,035,890	\$ (136,892,550)	\$ 266,188,430