

City of Salem
FY 2026
Final Budget Expenditure Appropriations

	Operating Budget				Non-Operating Budget						
Fund / Department	Personal Services	Materials & Services	Capital Outlay	Program Level	Debt Service	Interfund Transfers	Contingency	Total			
GENERAL FUND (By Department):											
City Manager's Office				\$ 2,644,240	\$ -	\$ -	\$ -	\$ 2,644,240			
Community Planning and Development Department											
Community Development					10,000		7,256,290				
Urban Development							3,560,160				
Community Services Department							1,149,510				
Enterprise Services Department											
Customer Service Center							1,011,270				
Facilities Services					128,500		6,386,590				
Human Resources							3,294,240				
Information Technology							15,694,200				
Finance Department							4,974,840				
Fire Department							55,354,120				
Legal Department							3,357,550				
Mayor and Council							455,550				
Municipal Court ¹							2,933,650				
Police Department							68,777,860				
Police Department Supplement Budget 3							105,180				105,180
Non-Departmental ²				96,000	3,418,160			662,300	1,301,530	3,030,490	8,508,480
TOTAL GENERAL FUND	\$ 96,000	\$ 3,418,160	\$ -	\$ 176,816,750	\$ 662,300	\$ 1,440,030	\$ 3,030,490	\$ 185,463,730			
OTHER FUNDS (By Fund Number):											
LOCAL OPTION LEVY ³											
Center 50+				\$ 2,021,960	\$ -	\$ 7,500	\$ -	\$ 2,029,460			
Library							6,431,480				
Parks Operations							9,783,880				
Recreation Services							1,706,530				
TRANSPORTATION SERVICES					815,790	500,000	22,986,930				
STREETLIGHT					220,280	560,000	2,550,590				
AIRPORT					223,140	38,000	3,160,590				
COMMUNITY RENEWAL							6,411,400				
DOWNTOWN PARKING							1,975,560				
CULTURAL AND TOURISM					3,789,450	200,000	7,608,600				
PUBLIC ART FUND							140,550				
TOURISM PROMOTION AREA							1,500,000				
LEASEHOLD					300,000		748,200				
BUILDING AND SAFETY					611,500	300,000	9,072,080				
DEBT SERVICE					26,803,840		26,803,840				
CAPITAL IMPROVEMENTS							131,488,020				
SYSTEM DEVELOPMENT CHARGE					525,000		28,077,610				
DEVELOPMENT DISTRICT					500,000		3,851,630				
UTILITY					13,333,200	19,615,470	3,000,000	145,395,460			
EMERGENCY SERVICES					706,990	75,000	1,500,000	58,893,590			
COMMUNICATIONS CENTER						625,000	500,000	17,993,090			
POLICE REGIONAL RECORDS							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	-	5,493,110	-			2,039,140		7,532,250			
TOTAL ALL FUNDS	\$ 96,000	\$ 8,911,270	\$ -	\$ 694,007,440	\$ 41,949,750	\$ 31,376,880	\$ 9,893,340	\$ 786,234,680			

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.