

**City of Salem
FY 2027
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				\$ 3,012,500	\$ -	\$ -	\$ -	\$ 3,012,500
Community Planning and Development Department								
Community Development				7,406,080	-	30,000	-	7,436,080
Urban Development				3,792,500	-	-	-	3,792,500
Community Services Department				1,598,240	-	-	-	1,598,240
Enterprise Services Department								
Customer Service Center				1,037,930	-	-	-	1,037,930
Facilities Services				6,665,460	-	132,360	-	6,797,820
Human Resources				3,910,250	-	-	-	3,910,250
Information Technology				16,460,640	-	-	-	16,460,640
Finance Department				5,148,400	-	-	-	5,148,400
Fire Department				58,939,440	-	-	-	58,939,440
Legal Department				3,510,010	-	-	-	3,510,010
Mayor and Council				484,020	-	-	-	484,020
Municipal Court ¹				3,211,970	-	-	-	3,211,970
Police Department				74,326,870	-	15,860	-	74,342,730
Non-Departmental ²	95,000	2,620,970	-		665,580	1,112,130	3,500,000	7,993,680
TOTAL GENERAL FUND	\$ 95,000	\$ 2,620,970	\$ -	\$ 189,504,310	\$ 665,580	\$ 1,290,350	\$ 3,500,000	\$ 197,676,210
OTHER FUNDS (By Fund Number):								
LOCAL OPTION LEVY ³								
Center 50+				\$ 2,290,860	\$ -	\$ 7,500	\$ -	\$ 2,298,360
Library				6,723,010	-	-	-	6,723,010
Parks Operations				10,997,870	-	-	-	10,997,870
Recreation Services				1,859,740	-	-	-	1,859,740
TRANSPORTATION SERVICES				23,190,430	-	388,720	500,000	24,079,150
STREETLIGHT				1,805,830	220,560	460,000	200,000	2,686,390
AIRPORT				3,129,410	224,490	93,000	135,480	3,582,380
COMMUNITY RENEWAL				5,538,110	-	-	-	5,538,110
DOWNTOWN PARKING				2,549,930	-	450,000	241,920	3,241,850
CULTURAL AND TOURISM				3,781,740	-	2,215,800	200,000	6,197,540
PUBLIC ART FUND				139,250	-	-	-	139,250
TOURISM PROMOTION AREA				1,320,000	-	-	-	1,320,000
LEASEHOLD				491,720	-	231,520	-	723,240
BUILDING AND SAFETY				8,598,040	-	-	300,000	8,898,040
DEBT SERVICE				-	28,146,310	-	-	28,146,310
CAPITAL IMPROVEMENTS				120,470,860	-	-	-	120,470,860
SYSTEM DEVELOPMENT CHARGE				28,606,970	-	525,000	-	29,131,970
DEVELOPMENT DISTRICT				1,871,000	-	-	-	1,871,000
UTILITY				120,228,560	4,412,700	34,962,910	3,000,000	162,604,170
EMERGENCY SERVICES				60,433,580	692,690	75,000	600,000	61,801,270
COMMUNICATIONS CENTER				17,840,440	-	-	500,000	18,340,440
POLICE REGIONAL RECORDS				784,900	-	-	70,000	854,900
CITY SERVICES ⁴								
Document Services				1,450,830	-	-	-	1,450,830
Fleet Services				8,804,210	-	360,000	-	9,164,210
IT Building Security				228,140	-	-	-	228,140
IT Interconnect				1,170	-	-	-	1,170
IT Telecommunications				498,660	-	-	-	498,660
Radio Communications				2,173,110	-	-	500,000	2,673,110
Shops Facilities Maintenance				326,780	-	-	-	326,780
Warehouse Services				3,850,600	-	-	-	3,850,600
SELF INSURANCE BENEFITS				51,831,680	-	-	-	51,831,680
SELF INSURANCE RISK				16,002,800	-	-	-	16,002,800
EQUIPMENT REPLACEMENT RESERVE				27,127,360	-	5,500,000	-	32,627,360
TRUST ⁵	-	5,028,550	500,000		-	1,194,690	-	6,723,240
TOTAL ALL FUNDS	\$ 95,000	\$ 7,649,520	\$ 500,000	\$ 724,451,900	\$ 34,362,330	\$ 47,754,490	\$ 9,747,400	\$ 824,560,640

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 includes four separate program areas - Center 50+, Library, Parks Operations, 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.