City of Salem FY 2026 Final Budget Expenditure Appropriations

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				Operating			_			n-Operating Budget			ļ		
E 1/B		rsonal		laterials &	Capital		Program		Debt		Interfund	_			
Fund / Department	Se	rvices		Services	Outlay		Level		Service		Transfers	C	contingency		Total
GENERAL FUND (By Department):														_	
City Manager's Office						\$	2,644,240	\$	-	\$	-	\$	-	\$	2,644,240
Community Planning and															
Development Department											40.000				7 050 000
Community Development							7,246,290				10,000				7,256,290
Urban Development							3,560,160								3,560,160
Community Services Department							998,510								998,510
Community Services Department															
Supplement Budget 2							151,000								151,000
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
Fire Department															
Supplement Budget 2							200,000								200,000
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
Police Department															
Supplement Budget 2							275,200								275,200
Non-Departmental ²		96,000		3,418,160					662,300		1,301,530		2,887,300		8,365,290
Non-Departmental															
Supplement Budget 2													168,190		168,190
TOTAL GENERAL FUND	\$	96,000	\$	3,418,160	\$ -	\$	176,686,570	\$	662,300	\$	1,440,030	\$	2,887,300	\$	185,358,550
OTHER FUNDS (By Fund Number):															
LOCAL OPTION LEVY 3						_									
Center 50+						\$	2.024.060	æ		\$	7,500	φ		\$	2,029,460
						Φ	2,021,960	Ф	-	Ф	7,500	Ф	-	Ф	6,431,480
Library							6,431,480								
Parks Operations Recreation Services							9,783,880								9,783,880 1,706,530
TRANSPORTATION SERVICES							1,706,530				015 700		500 000		
							21,671,140		220 200		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				0.700.450		200,000		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							131,488,020								131,488,020
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				5,493,110				L			2,039,140				7,532,250
TOTAL ALL FUNDS	\$	96,000	\$	8,911,270	\$ -	\$	693,877,260	\$	41,949,750	\$	31,376,880	\$	9,750,150	\$	786,129,500

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.