

**From:** [Kelly Thomas](#)  
**To:** [CityRecorder](#); [citycouncil](#); [Virginia Stapleton](#)  
**Subject:** City Council Testimony: Special Order of Business #5a  
**Date:** Monday, November 27, 2023 3:51:42 PM  
**Attachments:** [Council Testimony 11-27-23.pdf](#)

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Hello -

Please find attached my testimony for the City Council meeting this evening relative to Special Order of Business #5a. I will be in attendance to verbally deliver the 3-minute version of it.

Let me know if you need anything else or have any questions.

Regards -

Kelly Thomas  
664 Breys Ave. NE  
Salem, OR 97031  
702-860-3967

**Testimony: Special Order of Business #5a**  
City of Salem, City Council Meeting on November 27, 2023 at 6pm

Kelly Thomas  
664 Breys Ave. NE  
Salem, OR 97031

November 27, 2023

City of Salem  
c/o City Council  
555 Liberty St. SE, Room #220  
Salem, OR 97301

RE: Revenue Task Force and City of Salem Budget FY 2023-2028

Mayor and Councilors:

I have over 30 years of experience in the built environment, including land development projects as large as \$1.1 billion and I also have a background in city planning and state policy, both in the legislative and executive branches. I'm passionate about finding progressive solutions to a balanced budget for the residents of Salem, especially those with low to middle incomes. Regressive revenue solutions, which have been employed recently, are not the answer (see Appendix A, pages 4-5, for examples of progressive and regressive revenue sources). As such, **I submitted my application to fill the vacant Citizen Budget Committee for Ward 1 and I'm also interested in serving on the Revenue Task Force**, should one be appointed.

While likely necessary, even though the efforts were made by the 2018 Sustainable Services Revenue Task Force (SSRTF), any Revenue Task Force should be renamed and rescoped as it implies that only revenue will be considered as part of a balanced budget, where reductions in spending can, and should, also be considered if not prioritized. The SSRTF only considered 13 revenue proposals and did not review spending reduction proposals, indicative of their scope and name. A more well-rounded approach to appropriate spending levels, five-year projections, and **progressive revenue resources should be considered via a Resilient Salem Funding Task Force (RSFTC)**, or similarly named group of collaborative stakeholders. The budgetary issues facing the city won't be solved with a silver revenue bullet but may be solved with 1,000 silver bb's encompassing all areas of the city budget. An expanded effort would also justify the \$210,000 proposed for the effort as opposed to spending that level of money to just brush off an old report and re-engage the community.

This, of course, assumes that the city has done the projections correctly and a shortfall is imminent. However, as Councilor Hoy pointed out at the August 28<sup>th</sup> City Council meeting the Annual Comprehensive Financial Report (ACFR) for FY Ending June 30, 2022, reports a **\$9,768,525 surplus (\$11.2 million greater than budgeted) for FY 2022** and a **\$40,772,600 total surplus in the General Fund balance (page 49)**. Page 24 of the ACFR states that "the City's governmental funds reported combined ending fund balances of \$208.3 million, an increase of \$43.7 million or 26.5%, from last year. *The unassigned General fund balance of \$39.3 million or 18.9% of the total governmental fund balance, is available for spending at the City's discretion.*" See Appendix B (pages 8-15) for city budget document pages referred to in this testimony.

Further, pages 188 and 189 of the ACFR indicate that the **Total General Fund balance has grown from \$20.8 million in 2013 to the aforementioned \$40.7 million in 2022**, nearly doubling what the city has available in the last decade. FY 2021 and 2022 contributed the most to this gain, which can be attributed to one-time grants. While these one-time grants create a revenue anomaly, other federal grant monies are available through record funding via the Infrastructure Investment and Jobs Act (IIJA) and Inflation Reduction Act (IRA). **The city should empower the grants office to explore these and other additional opportunities and hire the staff necessary to acquire and execute grants if awarded.** The City of Salem General Fund Fiscal Situation and Budget (GFFSB) FAQ indicated that a grant administrator would be cut, the opposite of what is needed for a resilient grant revenues future.

Finally, the **Quarterly Financial Report for Q3 of 2023 (March 2023) reported that the total General Fund balance was a \$8.6 million surplus** (\$128.7 million revenue, not including the Beginning Fund Balance, minus \$120.1 million expenses). Granted, this surplus will shrink since 97% of the property taxes have been collected. Projecting from the Q3 2023 summary, it *appears* that the city might have another surplus at the end of FY 2023 once reconciled. The FY 2023 budget projection was a \$3.56 million *deficit*, thus the Beginning Fund Balance for FY 2024 may hold steady or increase. This information, along with consideration that **the city has reported a deficit in just three (2017, 2018, and 2019) of the last 10 years (page 215 of FY 2022 ACFR and page 183 of FY 2017 ACFR)**, will be useful in adjusting and re-projecting the FY 2024 budget.

The posted financials indicate that the city has historically ended up with a surplus that the city maintains today. This does not match the messaging relative to future five-year projections. Fast forwarding to the future, the **FY 2024 budget shows a planned \$9.51 million deficit** (page 12 of the Five-Year Financial Forecasts Fiscal Year 2024 through 2028 report) where there is a 6.2% increase in spending and only a 2.5% increase in revenue. The revenue even includes the \$5.6 million increase from the City Operations Fee on water bills which started this August and \$3.3 million in additional property tax revenue (page 336 and the FY 2024 budget).

The major expenditure increase is salaries and related human resources, a \$14 million increase (page 339 of FY 2024 budget) for 38 FTE's (809.5 in FY 2024 minus 771.5 in FY 2023, page 436 for the FY 2024 budget), or **\$368K per new FTE**. This includes all Personal Services line items including salary, allowances, health insurance, PERS, overhead, etcetera. The amount per FTE seems very high, especially when compared to FY 2024 overall. The 809.5 FTE's divided by the FY 2024 Total Personal Services budget of \$143.6 million equates to **\$177.4K per total FTE**. The letter from the City Manager to the City of Salem Budget Committee dated May 3<sup>rd</sup>, 2023, also states that the FTE's per capita are 5.14 positions per thousand in 2008 versus 4.34 positions per thousand in 2023. While the city needs good-paying jobs, with quality benefits, to attract the right employees, **perhaps the amount spent per FTE is not appropriate and could be reduced**, then more FTE's would be available per thousand residents. For reference, the FTE's in 2018 were 706.1, so there has been a 14.6% growth in the number of FTE's since then.

Another way to look at revenues and expenditures is the cost per capita. Salem's **population (page 196 of the FY 2022 ACRF) in 2013 was 156,455 where the population in 2022 was reported as 177,694, an increase of 21,229, or 13.6%** (the GFFSB reports a 26,000 increase). Per Schedule E in the 2022 ACRF (Page 215) General Fund revenue was \$148.8 million while the expenditures were \$141.8 million or \$837 and \$798 per resident respectively. In the 2013 ACRF (page 185) revenues of \$89.1 million and expenditures of \$86.5 million equate to \$570 and \$553 per capita respectively. **The revenue change is a 46% increase while the expenditure change is a 44% increase per capita.** Both the revenue and expenditure percentage increases outpace the population increase, but the one-time grant funding wasn't removed from the equation.

Additionally, there **are other line items that stand out (pages 340-341 of the FY 2024 budget)**, such as a \$1.7 million increase for radio, a 125% increase, \$675k for software, a 27.1% increase, \$175k for equipment maintenance, or 60% over 2023, \$258k for equipment replacement, or 27%. Albeit a small dollar amount, travel increased \$30k, 285%, and motor pool increased \$135k or 10.7%. When facing a deficit, travel is one line item that should not increase without good justification. These six line items represent almost \$3 million in expenses that should at least have General Fund Assumptions and Trends (GFAT) statements. The revenues have GFAT statements, but not the expenses. **The city should consider asking every department head to investigate budgetary anomalies and/or propose new departments budgets** that reduce expenditures, while not impacting services to the community. Significant increases should have a GFAT statement.

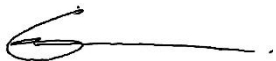
Once FY 2023 is reconciled and FY 2024 has the expenditures adjusted, the five-year projections could be more accurately made. Currently, in **FY's 2025 through 2028 projections indicate that city will spend more than collected revenues from between 0.25% and 1% every year**. Clearly this makes the budget unsustainable, however after adjustments to FY 2023 and FY 2024, these projections should level out.

Only after determining that the expenditures and projections are accurate, can revenue be addressed. In 2018 through 2019, the SSRTF produced 13 revenue proposals, three of which require Legislative action, which is listed as difficult or very difficult. One of those options, the **Local Option Levy, fixes the root cause of the budget shortfall, Measures 5 and 50**, while another has the state pay a fair share relative to property in Salem, Payment in Lieu of Taxes. **The City of Salem should engage with the Oregon League of Counties and Cites to work towards fixing the structural deficit**, which affects all cities across Oregon. Of course, repealing voter authorized measures is unwise, but perhaps cities can collectively investigate a ballot measure for November 2024. Separately, **the city should also engage the legislature during the upcoming short session to further the Payment in Lieu of Taxes effort**. Legislative efforts will be difficult, but while fixing the root cause of a problem is generally the hardest path to take, it is almost always the right path.

While working to exhaust these legislative efforts the city could **simultaneously consider the other options that the SSRFT recommended, or other progressive strategies that the RCFTC produces**. It's assumed that utility operations fee has reached a pinnacle at \$14.50 on every water bill, which includes low-income families, and that a regressive income tax would not be appropriate. However, a Progressive/Graduated Income Tax may be an option (see Appendix A, Item #1), if needed.

Thank you for reading this testimony and considering the options herein. I hope to serve the residents in the City of Salem by helping design, build, manage, and maintain a resilient budget future through collaborative efforts. Please let me know if I can be of service.

Respectfully submitted –



Kelly Thomas  
[thecasaverdegroupp@hotmail.com](mailto:thecasaverdegroupp@hotmail.com)  
702-860-3967

## APPENDIX A

(Information provided by ChatGPT on November 26, 2023)

### What are examples of Progressive Taxation for cities?

#### **Progressive Taxation**

A system where the rate of tax increases as the taxpayer's income increases. This contrasts with regressive taxation, where the tax rate decreases as income increases, or a flat tax, where everyone pays the same percentage of their income. Cities may implement progressive taxation through various mechanisms. Here are examples of progressive taxation measures at the city level:

#### **1. Progressive Income Tax:**

- **Graduated Income Tax:** A city can implement a progressive income tax system with multiple tax brackets, where individuals with higher incomes pay a higher percentage of their income in taxes. This is a common approach at the state level but may also be applicable to some city income tax systems.

#### **2. Property Tax Exemptions or Relief for Low-Income Homeowners:**

- **Homestead Exemptions:** Cities may offer property tax exemptions for a certain amount of a property's assessed value, particularly for primary residences. This can be designed to provide relief for lower-income homeowners.

#### **3. Local Earned Income Tax Credits:**

- **Earned Income Tax Credit (EITC):** Some cities have implemented local versions of the federal Earned Income Tax Credit. The EITC is designed to provide tax relief for low to moderate-income working individuals and families.

#### **4. Luxury or Progressive Property Taxes:**

- **Progressive Property Tax Rates:** A city might implement a progressive property tax structure where higher-value properties are subject to higher tax rates. This can help distribute the property tax burden more equitably.

#### **5. Local Sales Tax Exemptions for Necessities:**

- **Exemptions for Essential Goods and Services:** Cities can consider exempting certain essential goods and services (such as groceries or prescription medications) from local sales taxes, ensuring that lower-income individuals are not disproportionately affected.

#### **6. Municipal Service Fees Based on Property Value:**

- **Progressive Municipal Fees:** Some cities tie municipal service fees (such as waste collection or water/sewer fees) to the value of the property. This means that higher-value properties pay higher fees.

## 7. Local Business Taxes Based on Revenue:

- **Progressive Business Tax Structures:** Cities may implement business taxes that are based on revenue or profits, ensuring that larger and more profitable businesses pay a proportionally higher amount in taxes.

These examples demonstrate ways in which cities can incorporate progressive elements into their tax structures to promote greater fairness and reduce the tax burden on lower-income individuals and families. The specific implementation can vary based on local laws, regulations, and the unique economic circumstances of the city.

## What are the most regressive taxes?

### Regressive Taxation

Those that take a larger percentage of income from lower-income individuals compared to higher-income individuals. Here are some examples of taxes that are often considered regressive:

#### 1. Sales Tax:

- Sales taxes are regressive because they apply uniformly to the purchase of goods and services, regardless of the individual's income. Since lower-income individuals typically spend a higher proportion of their income on basic goods and services, sales taxes can disproportionately affect them.

#### 2. Flat Income Tax:

- A flat income tax is a system where everyone, regardless of income level, pays the same percentage of their income in taxes. While it's not inherently regressive, it's considered regressive in practice because the impact is more significant on lower-income individuals who may struggle to meet basic needs.

#### 3. Property Taxes:

- Property taxes, while they can be structured to be progressive, are often regressive in practice. This is because lower-income individuals may spend a larger portion of their income on housing, and property taxes are typically based on the value of the property rather than the owner's ability to pay.

#### 4. Excise Taxes:

- Excise taxes, such as those on gasoline, tobacco, or alcohol, are often regressive. Since these taxes are levied on specific goods and services, individuals with lower incomes may end up paying a higher percentage of their income on these items.

#### 5. User Fees and Charges:

- Fees for specific services, such as utility fees, can be regressive. Lower-income individuals may find it more challenging to afford these services, making the fees a higher percentage of their overall income.

## **6. Social Security and Medicare Payroll Taxes:**

- While payroll taxes for Social Security and Medicare are intended to be flat for employees, they are regressive when considering the overall payroll tax burden. This is because there is a cap on income subject to Social Security taxes, so higher-income individuals pay a smaller percentage of their total income in Social Security taxes.

It's important to note that the impact of these taxes on regressivity can vary based on the overall tax structure, exemptions, and credits in place. Some jurisdictions may implement measures to mitigate the regressive nature of certain taxes, such as providing targeted exemptions or credits for low-income individuals.

## **What are some general principles when analyzing a city budget?**

### **Principles of City Budget Analysis**

Analyzing a city budget requires a thorough understanding of financial principles, governance structures, and the unique dynamics of the municipality. Here are some general principles to consider when analyzing a city budget:

#### **1. Transparency and Accessibility:**

- A transparent budget is crucial for public accountability. Ensure that the budget is readily accessible to the public, with clear explanations of revenue sources, expenditures, and financial priorities.

#### **2. Expenditure Categories:**

- Categorize expenditures into major areas such as public safety, public works, education, and social services. Assess the allocation of resources to understand the city's priorities.

#### **3. Revenue Sources:**

- Understand the diverse sources of revenue, including taxes, grants, fees, and other income streams. Analyze the stability and predictability of these revenue sources.

#### **4. Long-Term Planning:**

- Examine the budget in the context of long-term financial planning. Look for indicators of sustainability, such as reserve funds, pension liabilities, and debt levels.

#### **5. Debt Management:**

- Evaluate the city's debt levels, including outstanding bonds and loans. Consider how debt is being used to fund capital projects and whether it aligns with the city's overall financial strategy.

#### **6. Reserves and Contingency Funds:**

- Assess the adequacy of reserves and contingency funds. These funds act as a financial buffer during unforeseen events and contribute to the city's financial stability.

**7. Economic Conditions:**

- Consider the economic conditions that may impact the city's revenue, such as local employment rates, property values, and business activity.

**8. Community Engagement:**

- Evaluate the level of community engagement in the budgeting process. Public input is crucial for understanding community priorities and ensuring that the budget reflects the needs of residents.

**9. Performance Metrics:**

- Look for performance metrics and key performance indicators (KPIs) to assess the efficiency and effectiveness of city services. These metrics can provide insights into the value delivered for the resources invested.

**10. Review Budget Narratives:**

- Read accompanying narratives or explanations that provide context for budget line items. These narratives can offer insights into the city's goals, challenges, and strategies.

**11. Interdepartmental Coordination:**

- Examine how different departments collaborate and coordinate their efforts. Efficient interdepartmental communication and coordination can contribute to effective service delivery.

**12. Comparative Analysis:**

- Compare the current budget to previous years to identify trends and changes. Benchmark against similar-sized cities or municipalities to gain a broader perspective.

**13. Compliance and Legal Considerations:**

- Ensure that the budget adheres to legal and regulatory requirements. Understand any constraints or mandates that may impact budget decisions.

**14. Flexibility and Adaptability:**

- Assess the budget's flexibility to adapt to changing circumstances. Consider whether the city has contingency plans for unexpected events.

**15. Sustainability and Green Initiatives:**

- Look for investments in sustainability and green initiatives. Cities are increasingly incorporating environmentally conscious practices into their budgets.

Remember that each city is unique, and the specific considerations for analyzing a budget may vary based on local circumstances. Effective budget analysis requires a comprehensive understanding of the city's financial landscape and consideration of both short-term and long-term factors.



## APPENDIX B

Pages referred to in testimony

### Page 49 of the 2021-2022 Annual Comprehensive Financial Report (ACFR)

<b>City of Salem, Oregon</b> <b>General Fund</b> <b>Statement of Revenues, Expenditures, and Changes in Fund Balance</b> <b>Budget and Actual</b> <i>For the fiscal year ended June 30, 2022</i>				
	<b>Budgeted Amounts</b>		<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget<sup>1</sup></b>
	<b>Original</b>	<b>Final</b>		
Parks and recreation services	\$ 10,583,620	\$ 11,594,560	\$ 11,057,451	\$ 537,109
Library	5,706,290	5,706,290	4,954,340	751,950
Police	51,763,530	51,848,420	50,482,188	1,366,232
Fire	39,959,010	40,309,010	40,142,201	166,809
Total public safety	91,722,540	92,157,430	90,624,389	1,533,041
Debt service	375,010	375,010	374,998	12
Contingency	3,000,000	1,981,170	-	1,981,170
Total expenditures	160,454,680	161,329,200	150,838,692	10,490,508
<b>Excess (deficiency) of revenues over expenditures</b>	(7,602,730)	(7,997,250)	7,203,983	(15,201,233)
<b>Other financing sources (uses)</b>				
Sale of property	-	-	497,111	(497,111)
Transfers in	6,586,400	7,949,750	3,102,256	4,847,494
Transfers out	(766,000)	(1,384,830)	(1,034,825)	(350,005)
Total other financing sources (uses)	5,820,400	6,564,920	2,564,542	4,000,378
Net change in fund balance	(1,782,330)	(1,432,330)	9,768,525	(11,200,855)
Fund balance - beginning of year	30,893,040	30,893,040	30,909,507	(16,467)
Fund balance - end of year	<u>\$ 29,110,710</u>	<u>\$ 29,460,710</u>	40,678,032	<u>\$ (11,217,322)</u>
Reconciliation to generally accepted accounting principles:				
Adjustments for indirect cost allocation				
Revenues			(9,257,130)	
Expenditures:				
General government			9,257,130	
Prepayments			90,144	
Long-term lease receivables			350,182	
Deferred inflows related to leases			(345,758)	
Fund balance - end of year (modified accrual)			<u>\$ 40,772,600</u>	

Concluded

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**Fiscal Year Ended June 30, 2022**

*Governmental Funds.* As of June 30, 2022, the City's governmental funds reported combined ending fund balances of \$208.3 million, an increase of \$43.7 million or 26.5%, from last year. The unassigned General fund balance of \$39.3 million or 18.9% of the total governmental fund balance, is available for spending at the City's discretion. The remainder of the governmental funds balance is constrained as follows: restricted to capital projects, debt service, or with other donor or legal restrictions is \$135.2 million or 65.0%. Committed fund balance is \$32.3 million or 15.5%. Assigned fund balance, representing encumbrances, is \$1.4 million or 0.6%, and nonspendable fund balance is \$0.1 million or 0.1%, for prepaid expenses.

Pages 188 and 189 of the 2021-2022 ACFR

City of Salem, Oregon  
**Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
(amounts expressed in thousands)

As of June 30	2013	2014	2015	2016	2017
General fund					
Nonspendable:					
Prepaid items	\$ 420	\$ 452	\$ 484	\$ 517	\$ 9
Assigned to:					
General government	-	-	-	-	299
Community development	-	-	-	-	302
Community services	-	-	-	-	35
Library services	-	-	-	-	-
Public safety	-	-	-	-	372
Unassigned	20,379	20,545	23,516	26,264	24,728
<b>Total General Fund</b>	<b>\$ 20,799</b>	<b>\$ 20,997</b>	<b>\$ 24,000</b>	<b>\$ 26,781</b>	<b>\$ 25,745</b>
As of June 30	2018	2019	2020	2021	2022
General fund					
Nonspendable:					
Prepaid items	\$ -	\$ 132	\$ 252	\$ 135	\$ 90
Assigned to:					
General government	242	1,043	988	638	411
Community development	816	174	148	37	140
Community services	-	-	19	-	79
Library services	-	-	-	285	-
Public safety	186	121	209	132	723
Unassigned	22,967	20,309	23,324	29,818	39,330
<b>Total General Fund</b>	<b>\$ 24,211</b>	<b>\$ 21,779</b>	<b>\$ 24,940</b>	<b>\$ 31,045</b>	<b>\$ 40,773</b>

## Quarterly Financial Report for Q3 of FY 2023

### CITY OF SALEM FINANCIAL SUMMARY Through Q3 / FY 2023

The summary of FY 2023 third quarter (Q3) July 2022 through March 2023 financial activity displays expenditure information at the department level for the General Fund and resources displayed by type. For all other City funds, data is displayed with resources and expenditures. For all funds, the display includes columns noting comparison to budget and prior year actual activity. A positive number in the prior year comparison denotes an increase in FY 2023.

#### General Fund

Resources	Budget	Actual through March 31	As a Percent of Budget	Difference FY 2023 to FY 2022 Actual
Property Taxes	80,750,050	78,510,120	97.2%	4.8%
Franchise Fees	19,983,430	14,969,566	74.9%	4.0%
Internal Charges	21,403,050	13,723,708	64.1%	3.8%
Other Taxes	1,862,340	972,659	52.2%	-2.2%
State Shared	7,711,460	4,940,692	64.1%	7.3%
Fees, Permits	14,916,120	10,175,107	68.2%	-3.9%
All Other Revenues	9,350,690	3,370,341	37.4%	11.9%
Beginning Fund Balance	42,528,530	40,678,032	95.6%	31.6%
<b>Total Resources</b>	<b>198,505,670</b>	<b>169,342,224</b>	<b>85.3%</b>	<b>9.9%</b>

Expenditures by Department	Budget	Actual through March 31	As a Percent of Budget	Difference FY 2023 to FY 2022 Actual
Mayor & Council	259,780	204,017	78.5%	6.5%
Municipal Court	2,438,290	1,564,362	64.2%	1.3%
City Manager	1,926,220	1,305,764	67.8%	26.7%
Customer Service Center*	909,150	586,674	64.5%	-
Human Resources	2,675,910	2,162,488	80.8%	67.5%
Legal	2,931,290	1,938,110	66.1%	3.7%
Finance	3,698,610	2,414,711	65.3%	-14.9%
Parks and Recreation	12,045,970	9,109,605	75.6%	13.9%
Facilities Services	5,263,280	3,841,510	73.0%	10.0%
Community Development	6,753,160	4,737,279	70.1%	39.1%
Library	5,873,040	3,964,937	67.5%	11.0%
Police	54,779,640	39,711,614	72.5%	6.9%
Fire	45,111,140	33,694,286	74.7%	16.4%
Information Technology	11,584,050	7,691,164	66.4%	11.6%
Non Departmental	9,005,640	4,663,130	51.8%	-13.1%
Urban Development	4,053,770	2,480,913	61.2%	-27.9%
<b>Total Expenditures</b>	<b>169,308,940</b>	<b>120,070,563</b>	<b>70.9%</b>	<b>10.1%</b>

#### BY THE NUMBERS Expenditures

With 75 percent of the fiscal year complete, including 19.1 payroll periods (representing 73.2 percent of payroll periods for the year), expenditures are trending as anticipated. The 10.1 percent year-over-year increase is influenced by anticipated cost escalators, such as labor contract / market adjustments to salaries, PERS expense, and health benefits expense, increased social services spending and continued impacts of high inflation for goods and services.

\*The Customer Service Center is a new organization for FY 2023. Hence no prior year values.

#### BY THE NUMBERS Resources

The City received over 97 percent of total current-year Property Taxes as of the third quarter. Property tax receipts in FY 2023 are 4.8 percent higher than the same time last year.

Franchise Fees (4 percent) and State Shared Revenue (7.3 percent) collections are also trending higher.

The category, Other Taxes, are local marijuana sales tax receipts. These are collected by the State and remitted to the City quarterly. This category is trending downward year-over-year.

Beginning Fund Balance—the funding available at the start of the fiscal year—equals 24 percent of total resources through Q3, and is 31.6 percent more than FY 2022. This is due to an influx of one-time grants from the State and Federal governments.

Year-to-year decline of 3.9 percent for Fees, Permits reflect lower planning fee revenue and steady franchise fee revenue.

Internal Charges include the support services charges, reimbursements for labor and overhead from other funds, and fund-to-fund transfers. The 3.8 percent increase is mainly due to higher Service Charges and Transfers, which are received in regular intervals.

# **Page 215 of FY 2021-2022 ACFR**

## **SCHEDULE E**

### **FIVE-YEAR GENERAL FUND\* CONSECUTIVE STATEMENT OF REVENUES AND EXPENDITURES (Modified accrual)**

For fiscal year ending June 30,	2018	2019	2020	2021	2022
<b>Revenues</b>					
Property taxes	\$ 66,128,401	\$ 70,028,752	\$ 71,146,768	\$ 74,536,268	\$ 77,817,603
Other taxes	758,247	1,004,285	1,160,850	1,584,048	1,777,348
Franchise fees	18,001,844	18,003,359	18,091,467	18,818,078	19,958,970
Licenses and permits	1,069,803	1,522,440	1,406,990	1,588,726	2,068,881
Fees	1,270,388	1,186,425	840,037	664,479	1,081,363
Fines and penalties	2,891,761	2,977,913	2,039,690	1,631,719	2,137,929
Special assessments	-	1,409	10,405	1,232	-
Rents	1,619,906	2,161,366	1,582,858	538,882	760,236
Charges for services	2,472,631	2,746,109	6,280,103	10,460,517	12,066,088
Other revenues	221,416	171,856	339,432	200,570	243,396
Intergovernmental	8,827,876	8,476,183	9,065,844	9,619,997	8,956,154
Federal grants	558,579	458,039	3,849,001	10,634,332	13,567,476
State grants	3,500	21,504	-	10,230	819,000
Intrafund reimbursements	6,493,026	6,797,043	6,795,935	7,087,614	7,149,740
Loan payments received	9,625	(126)	302	-	-
Interest on investments	510,207	767,042	699,802	503,134	385,785
<b>Total revenues</b>	<b>110,837,010</b>	<b>116,323,599</b>	<b>123,309,484</b>	<b>137,879,826</b>	<b>148,789,969</b>
<b>Expenditures</b>					
Personal services	93,170,801	98,596,858	103,118,277	108,298,680	114,491,153
Materials and services	17,929,127	19,147,985	17,620,842	23,219,611	26,352,763
Capital outlay	610,969	579,588	189,928	764,835	859,085
Debt service	15,566	20,829	13,295	47,494	143,876
<b>Total expenditures</b>	<b>111,726,463</b>	<b>118,345,260</b>	<b>120,942,342</b>	<b>132,330,620</b>	<b>141,846,857</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(889,453)</b>	<b>(2,021,661)</b>	<b>2,367,142</b>	<b>5,549,206</b>	<b>6,943,112</b>
<b>Other financing sources (uses)</b>					
Proceeds from leases	-	-	-	-	543,147
Sale of capital assets	2,417	-	-	-	497,111
Transfers in	1,075,947	1,320,470	1,625,201	1,894,460	3,102,256
Transfers out	(1,722,840)	(1,730,950)	(831,260)	(1,338,789)	(1,357,747)
<b>Total other financing sources (uses)</b>	<b>(644,476)</b>	<b>(410,480)</b>	<b>793,941</b>	<b>555,671</b>	<b>2,784,767</b>
<b>Excess (deficiency) of revenues over expenditures and other sources (uses)</b>	<b>(1,533,929)</b>	<b>(2,432,141)</b>	<b>3,161,083</b>	<b>6,104,877</b>	<b>9,727,879</b>
<b>Fund balance - beginning of year</b>	<b>25,744,831</b>	<b>24,210,902</b>	<b>21,778,761</b>	<b>24,939,844</b>	<b>34,044,721</b>
<b>Fund balance - end of year</b>	<b>\$ 24,210,902</b>	<b>\$ 21,778,761</b>	<b>\$ 24,939,844</b>	<b>\$ 31,084,878</b>	<b>\$ 43,772,600</b>

\*Note this information is for the General fund only, not the General Operating fund that appears in the basic financial statements

Source: Derived from audited annual financial statements.

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**SCHEDULE E**

**FIVE-YEAR GENERAL FUND CONSECUTIVE STATEMENT OF REVENUES AND EXPENDITURES (Modified accrual)**

For fiscal year ending June 30,	2013	2014	2015	2016	2017
<b>Revenues</b>					
Property taxes	\$ 54,972,735	\$ 56,399,018	\$ 59,053,072	\$ 61,290,361	\$ 63,986,373
Franchise fees	15,610,240	15,630,348	16,378,032	16,809,874	17,323,953
Other taxes	46,578	49,065	44,565	-	121,502
Licenses and permits	672,799	780,100	716,558	833,001	983,431
Fees	1,029,179	1,073,873	1,087,717	1,199,928	1,152,094
Fines and forfeitures	2,547,538	2,712,724	2,772,139	3,023,850	2,963,967
Rents	1,193,609	1,053,355	1,254,898	1,278,003	1,807,586
Charges for services	1,759,165	1,862,196	2,004,622	2,282,858	2,499,466
Other revenues	283,092	231,882	273,408	310,191	337,952
Intergovernmental	6,032,159	6,153,886	6,359,276	6,430,503	7,250,602
Federal grants	1,147,162	1,005,028	920,336	777,561	1,270,677
State grants	22,718	25,717	34,577	36,443	40,374
Intrafund reimbursements	3,713,899	3,338,334	3,644,382	5,216,515	5,264,853
Loan payments received	148	17,336	1,384	1,413	18,226
Interest on investments	126,597	147,336	171,231	248,276	395,561
<b>Total revenues</b>	<b>89,157,618</b>	<b>90,480,198</b>	<b>94,716,197</b>	<b>99,738,777</b>	<b>105,416,617</b>
<b>Expenditures</b>					
Personal services	71,788,397	74,504,948	76,075,932	81,435,677	85,900,025
Materials and services	14,188,378	15,324,979	15,501,719	15,545,084	18,522,995
Capital outlay	174,726	286,097	439,148	256,780	280,882
Debt service	380,459	-	-	6,794	10,151
<b>Total expenditures</b>	<b>86,531,960</b>	<b>90,116,024</b>	<b>92,016,799</b>	<b>97,244,335</b>	<b>104,714,053</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>2,625,658</b>	<b>364,174</b>	<b>2,699,398</b>	<b>2,494,442</b>	<b>702,564</b>
<b>Other financing sources (uses)</b>					
Sale of capital assets	25,000	2,819	-	27,492	-
Transfers in	703,880	825,000	1,145,000	1,179,350	1,250,800
Transfers out	(1,126,156)	(994,106)	(841,490)	(920,312)	(2,989,660)
<b>Total other financing sources (uses)</b>	<b>(397,276)</b>	<b>(166,287)</b>	<b>303,510</b>	<b>286,530</b>	<b>(1,738,860)</b>
<b>Excess (deficiency) of revenues over expenditures and other sources (uses)</b>	<b>2,228,382</b>	<b>197,887</b>	<b>3,002,908</b>	<b>2,780,972</b>	<b>(1,036,296)</b>
<b>Fund balance - beginning of year</b>	<b>18,570,978</b>	<b>20,799,360</b>	<b>20,997,247</b>	<b>24,000,155</b>	<b>26,781,127</b>
<b>Fund balance - end of year</b>	<b>\$ 20,799,360</b>	<b>\$ 20,997,247</b>	<b>\$ 24,000,155</b>	<b>\$ 26,781,127</b>	<b>\$ 25,744,831</b>



## Page 12 of the Five-Year Financial Forecasts Fiscal Year 2024 through 2028 report

(Values in Millions, YEE = Year-End Estimate, F = Forecast)

FY 2024 - FY 2028 Summary (in millions)						
	FY 2023 YEE	FY 2024 F	FY 2025 F	FY 2026 F	FY 2027 F	FY 2028 F
<b>Beginning Fund Balance</b>	\$ 40.68	\$ 37.12	\$ 27.60	\$ 15.72	\$ 2.68	\$ (11.19)
<b>Revenues</b>	\$ 156.68	\$ 160.62	\$ 164.89	\$ 170.58	\$ 176.60	\$ 182.84
Total Expenditures	\$ 160.24	\$ 176.88	\$ 183.66	\$ 190.70	\$ 197.74	\$ 204.96
Unspent Contingency		(2.50)	(2.50)	(2.50)	(2.50)	(2.50)
2.5% Savings		(4.25)	(4.40)	(4.58)	(4.76)	(4.95)
<b>Net Expenditures</b>	\$ 160.24	\$ 170.13	\$ 176.77	\$ 183.62	\$ 190.48	\$ 197.51
Fiscal Year Impact	\$ (3.56)	\$ (9.51)	\$ (11.88)	\$ (13.04)	\$ (13.87)	\$ (14.67)
<b>Ending Fund Balance</b>	\$ 37.12	\$ 27.60	\$ 15.72	\$ 2.68	\$ (11.19)	\$ (25.87)

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### City of Salem Budget General Fund FY 2024

#### General Fund Resources

Account	Description	Budget FY 2021	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023	Mgr Rec FY 2024	BC Rec FY 2024	Adopted FY 2024	Difference from FY 2023	% Chg Difference
31110	PROPERTY TAX - CURRENT	\$ 72,506,700	\$ 73,208,446	\$ 76,827,570	\$ 76,329,300	\$ 79,439,300	\$ 82,628,050	\$ 82,628,050	\$ 82,628,050	\$ 3,188,750	4.0%
31120	PROPERTY TAX - FIRST PRIOR YEAR	725,100	627,171	691,050	592,586	642,270	718,860	718,860	718,860	76,590	11.9%
31130	PROPERTY TAX - SECOND PRIOR YEAR	362,500	272,430	191,960	236,020	262,150	206,570	206,570	206,570	(55,580)	-21.2%
31140	PROPERTY TAX - ALL OTHER PRIOR YEARS	543,800	428,221	257,490	659,696	406,330	454,460	454,460	454,460	48,130	11.8%
31150	PROPERTY TAX - OTHER	-	-	-	-	-	-	-	-	-	-
31210	OTHER - TAXES	-	-	-	-	-	-	-	-	-	-
	Total Property Taxes	\$ 74,138,100	\$ 74,536,268	\$ 77,968,070	\$ 77,817,603	\$ 80,750,050	\$ 84,007,940	\$ 84,007,940	\$ 84,007,940	\$ 3,257,890	4.0%
31410	MARIJUANA SALES TAX	\$ 1,154,800	\$ 1,584,048	\$ 1,532,730	\$ 1,777,348	\$ 1,862,340	\$ 1,656,000	\$ 1,656,000	\$ 1,656,000	\$ (206,340)	-11.1%
	Total Sales Tax	\$ 1,154,800	\$ 1,584,048	\$ 1,532,730	\$ 1,777,348	\$ 1,862,340	\$ 1,656,000	\$ 1,656,000	\$ 1,656,000	\$ (206,340)	-11.1%
32110	ELECTRIC FRANCHISE FEE	\$ 6,899,900	\$ 6,860,634	\$ 6,866,290	\$ 7,656,987	\$ 7,331,700	\$ 8,200,390	\$ 8,200,390	\$ 8,200,390	\$ 868,690	11.8%
32120	TELEPHONE FRANCHISE FEE	1,061,880	1,851,019	1,368,670	1,733,011	1,928,410	1,666,670	1,666,670	1,666,670	(261,740)	-13.6%
32130	NATURAL GAS FRANCHISE FEE	1,920,880	1,879,488	1,849,420	2,073,944	1,966,180	2,470,450	2,470,450	2,470,450	504,270	25.6%
32140	REFUSE FRANCHISE FEE	2,476,280	2,585,457	2,523,920	2,739,162	2,848,730	3,033,190	3,033,190	3,033,190	184,460	6.5%
32150	CABLE TV FRANCHISE FEE	1,665,150	1,785,049	1,769,830	1,794,029	1,764,200	1,773,760	1,773,760	1,773,760	9,560	0.5%
32160	WATER / SEWER FRANCHISE FEE	3,811,270	3,856,432	3,906,020	3,961,836	4,144,210	4,428,560	4,428,560	4,428,560	284,350	6.9%
	Total Franchise Fees	\$ 17,835,360	\$ 18,818,078	\$ 18,284,150	\$ 19,958,970	\$ 19,983,430	\$ 21,573,020	\$ 21,573,020	\$ 21,573,020	\$ 1,589,590	8.0%
32305	CITY OPERATIONS FEE	\$ 7,218,050	\$ 7,205,667	\$ 7,401,000	\$ 7,475,556	\$ 7,932,390	\$ 13,573,690	\$ 13,573,690	\$ 13,573,690	\$ 5,641,300	71.1%

## Page 339 and 436 of the FY 2024 Budget

### City of Salem Budget General Fund FY 2024

#### General Fund Expenditures

Account Description	Budget FY 2021	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023	Mgr Rec FY 2024	BC Rec FY 2024	Adopted FY 2024	Difference from FY 2023	% Chg Difference
51010 SALARIES AND WAGES	\$ 60,042,290	\$ 56,181,397	\$ 62,622,410	\$ 58,882,978	\$ 67,699,480	\$ 74,621,080	\$ 74,621,080	\$ 74,621,080	\$ 6,921,600	10.2%
51015 PREMIUM PAY	-	561	1,000	374	-	170	170	170	170	-
51020 SEASONAL AND RELIEF	1,048,910	753,179	1,092,590	1,050,956	1,091,430	1,315,260	1,315,260	1,315,260	223,830	20.5%
51025 HOLIDAY - REGULAR	135,600	149,456	136,660	148,209	129,240	160,030	160,040	160,040	30,800	23.8%
51030 OVERTIME	5,082,060	5,128,514	4,123,150	6,073,102	5,445,880	4,617,650	4,617,630	4,617,630	(826,250)	-15.2%
51080 STANDBY	79,870	137,611	99,650	116,847	101,790	99,350	99,350	99,350	(2,440)	-2.4%
51090 DIFFERENTIAL	69,140	43,738	73,260	48,934	103,180	106,530	106,530	106,530	3,350	3.2%
51100 INCENTIVES	2,796,360	3,199,086	2,996,790	3,424,299	3,164,640	3,470,860	3,470,850	3,470,850	306,210	9.7%
51120 LEAVE PAYOFF	770,500	977,780	877,160	1,215,680	890,350	1,107,970	1,107,970	1,107,970	217,620	24.4%
51130 CAR ALLOWANCE	20,460	18,839	20,470	16,741	19,190	23,600	23,600	23,600	4,410	23.0%
51135 CELL PHONE ALLOWANCE	940	3,101	2,340	3,335	3,350	1,870	1,870	1,870	(1,480)	-44.2%
51140 CLOTHING ALLOWANCE	37,370	24,504	25,280	25,584	25,920	25,910	25,910	25,910	(10)	0.0%
51145 MOVING ALLOWANCE	-	3,949	-	9,854	-	-	-	-	-	-
51150 DEPT HEAD ANNUITY	84,780	78,746	80,700	83,494	85,650	101,370	101,370	101,370	15,720	18.4%
51195 OTHER PAY / BENEFITS	74,330	(62,497)	84,380	30,378	100,810	146,280	146,280	146,280	45,470	45.1%
51210 FICA AND MEDICARE	5,196,350	4,910,050	5,412,450	5,245,892	5,766,060	6,409,370	6,409,380	6,409,380	643,330	11.2%
51221 WORKERS' COMP PREMIUM	-	-	979,180	979,150	1,106,960	1,644,270	1,644,270	1,644,270	537,310	48.5%
51222 WORKERS' COMP STATE ASSMT	22,480	15,999	22,420	16,027	22,350	40,950	40,960	40,960	18,610	83.3%
51225 PAID FAMILY LEAVE - STATE ASSMT	-	-	354,570	-	367,320	821,480	821,480	821,480	454,160	123.6%
51230 UNEMPLOYMENT	86,000	95,761	95,000	43,163	90,000	86,000	86,000	86,000	(4,000)	-4.4%
51240 EMPLOYER - RETIREMENT PERS	14,538,670	13,909,409	15,066,350	14,515,235	16,012,550	18,623,230	18,623,220	18,623,220	2,610,670	16.3%
51243 PERS UNFUNDED LIABILITY	3,412,160	3,412,160	3,555,830	3,555,060	3,701,300	3,842,910	3,842,910	3,842,910	141,610	3.8%
51245 EMPLOYER - PERS PICKUP	4,077,420	3,834,617	4,252,860	4,028,769	4,550,730	5,077,900	5,077,900	5,077,900	527,170	11.6%
51246 EMPLOYER - PERS AP OPTION	-	387,672	391,100	398,340	385,730	413,420	413,420	413,420	27,690	7.2%
51250 INSURANCE - MEDICAL	13,852,310	12,548,880	14,593,840	12,821,406	15,602,800	17,518,880	17,518,870	17,518,870	1,916,070	12.3%
51255 INSURANCE - VISION	351,960	315,004	349,820	311,306	359,710	393,780	393,780	393,780	34,070	9.5%
51260 INSURANCE - DENTAL	1,203,870	1,083,171	1,230,310	1,075,795	1,237,370	1,311,200	1,311,200	1,311,200	73,830	6.0%
51265 INSURANCE - LIFE	105,820	96,320	158,450	98,735	160,590	180,330	180,340	180,340	19,750	12.3%
51270 INSURANCE - DISABILITY	164,010	158,087	206,250	157,222	214,950	234,700	234,700	234,700	19,750	9.2%
51275 OTHER HEALTH BENEFITS	854,250	795,649	883,320	812,866	1,072,940	1,118,790	1,118,790	1,118,790	45,850	4.3%
51310 PHYSICAL EXAMINATIONS	-	97,936	33,200	-	99,620	100,200	100,200	100,200	580	0.6%
<b>Total Personal Services</b>	<b>\$ 114,107,910</b>	<b>\$ 108,298,680</b>	<b>\$ 119,840,790</b>	<b>\$ 115,190,733</b>	<b>\$ 129,611,890</b>	<b>\$ 143,615,340</b>	<b>\$ 143,615,330</b>	<b>\$ 143,615,330</b>	<b>\$ 14,003,440</b>	<b>10.8%</b>
52110 SUBSCRIPTIONS AND BOOKS	\$ 548,060	\$ 528,382	\$ 529,600	\$ 525,469	\$ 532,810	\$ 515,540	\$ 515,540	\$ 515,540	\$ (17,270)	-3.2%
52120 MAIL	125,410	119,590	129,650	136,849	128,810	141,120	141,120	141,120	12,310	9.6%
52130 SUPPLIES	852,320	823,185	929,230	936,158	1,086,390	988,540	988,540	1,070,640	(15,750)	-1.4%
52140 PRINTING AND DUPLICATION	2,000	3,285	2,030	2,363	1,700	1,730	1,730	1,730	30	1.8%
52150 RECORDING FEES	940	201	960	1,469	950	1,100	1,100	1,100	150	15.8%
52320 ADVERTISING	61,270	14,799	61,620	42,607	55,820	60,630	60,630	60,630	4,810	8.6%
52340 EMPLOYEE RECOGNITION	12,600	10,647	14,500	11,519	13,810	13,570	13,570	13,570	(240)	-1.7%
52360 RECRUITMENT FEES	52,610	85,292	51,100	103,247	72,040	89,890	89,890	89,890	17,850	24.8%
52405 TELEPHONE - OFFICE	207,860	214,537	213,290	235,176	258,690	253,370	253,370	253,370	(5,320)	-2.1%
52410 TELEPHONE - CELLULAR	229,990	251,464	238,540	254,831	259,550	279,400	279,400	279,400	19,850	7.6%
52420 TELEMETERING	-	-	-	53	-	-	-	-	-	-
52430 PAGERS	1,200	1,241	1,200	1,055	-	-	-	-	-	-
52460 COMMUNICATION - OTHER	181,870	208,537	199,600	222,287	228,100	228,250	228,250	228,250	150	0.1%
52510 TRAINING	624,150	335,361	663,400	498,471	713,240	726,050	726,050	726,050	12,810	1.8%
52520 TRAVEL	21,210	169	18,800	6,512	10,880	41,850	41,850	41,850	30,970	284.7%
52530 LODGING	-	-	-	164	-	400	400	400	400	-
52540 MEALS	25,630	17,780	23,390	25,126	27,380	32,760	32,760	32,760	5,380	19.6%
52550 MILEAGE	23,300	4,041	12,910	2,169	8,180	8,720	8,720	8,720	540	6.6%

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### City of Salem Position Summary - Authorized FTE

Reflects changes in full time equivalent position authority as positions are added or eliminated through the annual budget adoption.

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Adopted FY 2024	Change from 2023
<b>General Fund</b>								
City Manager's Office	7.00	8.00	7.00	7.00	10.00	10.00	8.00	(4.00)
Finance	32.00	32.00	32.00	31.00	31.00	23.00	25.00	2.00
Municipal Court	14.00	14.00	15.00	15.00	15.00	15.00	15.00	0.00
<b>Enterprise Services</b>								
Human Resources <sup>1</sup>	9.00	9.00	9.00	10.00	10.00	15.00	18.00	3.00
Facilities Services <sup>1</sup>	27.00	27.00	27.00	32.00	32.00	33.00	36.00	3.00
Customer Service Center	0.00	-	-	-	-	8.00	8.00	0.00
Information Technology	-	-	-	-	-	55.75	61.75	6.00
Legal	15.00	15.00	14.00	14.37	14.37	14.37	15.50	1.13
<b>Community Services</b>								
Library <sup>2</sup>	-	-	-	-	-	-	44.85	44.85
Parks Operations <sup>3</sup>	39.00	39.00	39.00	39.00	44.00	44.00	60.00	16.00
Recreation Services <sup>3</sup>	10.70	10.70	10.70	11.55	11.55	11.60	12.60	1.00
<b>Community and Urban Development <sup>2</sup></b>	<b>0.00</b>							
Community Development	-	-	-	-	-	-	45.00	45.00
Urban Development	-	-	-	-	-	-	20.50	20.50
Community Development	31.20	34.20	33.20	36.20	33.00	44.00	-	(44.00)
Library <sup>2</sup>	43.70	42.80	41.35	44.55	44.55	43.85	-	(43.85)
Police	233.00	234.00	233.00	241.40	249.40	254.40	257.30	2.90
Fire	165.00	177.00	177.00	177.00	177.00	180.00	184.00	4.00
Information Technology	47.00	50.00	48.00	53.75	54.75	-	-	0.00
Urban Development	32.50	31.50	31.00	31.00	31.00	19.50	-	(19.50)
<b>Total General Fund</b>	<b>708.10</b>	<b>724.00</b>	<b>717.25</b>	<b>743.82</b>	<b>757.62</b>	<b>771.47</b>	<b>809.50</b>	<b>38.03</b>

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<b>Fiscal Year Ended June 30</b>	<b>Population</b>
2013	156,455
2014	157,770
2015	159,265
2016	160,690
2017	162,060
2018	163,480
2019	165,265
2020	167,400
2021	168,970
2022	177,694

**Pages 340-341 of the FY 2024 Budget**

**City of Salem Budget  
General Fund  
FY 2024**

**General Fund Expenditures**

<b>Account</b>	<b>Description</b>	<b>Budget FY 2021</b>	<b>Actual FY 2021</b>	<b>Budget FY 2022</b>	<b>Actual FY 2022</b>	<b>Budget FY 2023</b>	<b>Mgr Rec FY 2024</b>	<b>BC Rec FY 2024</b>	<b>Adopted FY 2024</b>	<b>Difference from FY 2023</b>	<b>% Chg Difference</b>
52560	REGISTRATION	-	2,780	-	180	-	200	200	200	200	-
52610	AUDIT SERVICES	69,610	69,687	72,000	70,763	77,040	82,430	82,430	82,430	5,390	7.0%
52620	CONSTRUCTION CONTRACTS	-	-	-	100	-	-	-	-	-	-
52640	ENGINEERING / ARCHITECT SERVICES	20,000	17,669	20,000	296	22,500	22,500	22,500	22,500	-	-
52650	LEGAL / COURT SERVICES	387,330	282,811	491,840	454,557	616,300	606,970	606,970	606,970	(9,330)	-1.5%
52660	TEMP EMPLOYMENT SERVICES	10,000	59,602	-	106,190	-	-	-	-	-	-
52670	OTHER PROFESSIONAL SERVICES	6,928,310	6,688,190	5,552,470	4,989,037	5,128,570	5,098,130	5,098,130	5,160,030	31,460	0.6%
52710	MEMBERSHIP DUES	187,740	185,779	196,730	195,537	218,110	246,520	246,520	246,520	28,410	13.0%
52720	LICENSES / CERTIFICATIONS	18,760	18,678	19,260	17,374	18,890	19,290	19,290	19,290	400	2.1%
52740	PERMITS	7,220	5,005	6,990	5,155	6,810	8,620	8,620	8,620	1,810	26.6%
52810	SMALL TOOLS	21,860	11,570	22,040	5,942	24,260	24,360	24,360	24,360	100	0.4%
52815	CONTROLLED EQUIPMENT	424,360	576,540	601,120	720,979	1,045,160	465,480	465,480	608,040	(437,120)	-41.8%
52820	SMALL EQUIPMENT AND SUPPLIES	616,240	644,850	679,770	518,408	732,160	674,500	674,500	674,500	(57,660)	-7.9%
52830	COMPUTER SOFTWARE AND LICENSES	1,628,760	1,916,593	2,817,660	2,308,090	2,499,980	2,971,660	2,971,660	3,176,320	676,340	27.1%
52840	AUTOMOTIVE PARTS	-	155	-	-	-	-	-	-	-	-
52865	OTHER TECHNICAL SUPPLIES	7,000	9,916	8,540	4,227	8,740	7,490	7,490	7,490	(1,250)	-14.3%
52910	DIESEL FUEL	168,850	97,030	138,500	107,843	182,800	186,470	186,470	186,470	3,670	2.0%
52915	DIESEL EXHAUST FLUID	-	-	-	-	-	-	-	-	-	-
52930	GASOLINE	525,450	340,833	526,570	361,749	545,610	557,220	557,220	557,220	11,610	2.1%
52940	LP / CNG GAS	50	90	50	173	50	50	50	50	-	-
52950	LUBRICANTS	380	7	380	-	3,360	3,370	3,370	3,370	10	0.3%
53210	INSURANCE	1,460	38,877	7,070	4,493	7,240	7,240	7,240	7,240	-	-
53211	LIABILITY INSURANCE	1,305,190	1,305,190	1,302,720	1,302,720	1,487,760	1,680,830	1,680,830	1,680,830	193,070	13.0%
53310	VEHICLE MAINTENANCE	768,010	630,156	828,960	970,134	817,200	851,070	851,070	851,070	33,870	4.1%
53320	EQUIPMENT MAINTENANCE	358,260	304,740	494,370	220,492	290,340	466,060	466,060	466,060	175,720	60.5%
53340	FACILITIES MAINTENANCE	-	-	-	1,418	87,380	20,000	20,000	20,000	(67,380)	-77.1%
53350	PAVING MAINTENANCE	-	-	-	180	-	-	-	-	-	-

**General Fund Expenditures**

Account	Description	Budget FY 2021	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023	Mgr Rec FY 2024	BC Rec FY 2024	Adopted FY 2024	Difference from FY 2023	% Chg Difference	
53813	INTRA CITY - BUDGETED TRANSFERS	6,471,380	6,471,380	6,854,400	6,854,406	6,894,340	6,886,310	6,886,310	6,886,310	(8,030)	-0.1%	
53815	INTRA CITY - INTERDEPARTMENTAL BILLINGS	293,360	304,278	293,360	309,705	282,970	327,150	327,150	327,150	44,180	15.6%	
53830	RADIO	1,218,600	1,215,802	1,281,050	1,281,050	1,357,950	3,066,430	3,066,430	3,066,430	1,708,480	125.8%	
53832	MOBILE DATA COMM SYSTEM	129,630	129,630	181,490	181,490	90,520	34,300	34,300	34,300	(56,220)	-62.1%	
53840	MOTOR POOL RENTAL	1,042,420	1,044,417	1,040,650	1,046,180	1,265,780	1,400,860	1,400,860	1,400,860	135,080	10.7%	
53841	EQUIPMENT REPLACEMENT CHARGE	985,500	985,500	980,000	980,000	1,045,700	1,303,500	1,303,500	1,303,500	257,800	24.7%	
53851	COPY	201,380	146,025	205,790	178,153	201,780	193,510	193,510	193,510	(8,270)	-4.1%	
53852	MICROFILM	-	32,538	5,000	2,129	6,500	3,500	3,500	3,500	(3,000)	-46.2%	
53853	PRINTING	1,250	-	1,250	-	11,500	12,100	12,100	12,100	600	5.2%	
53854	PHOTOCOPIES	136,450	76,466	133,390	97,564	113,130	103,350	103,350	103,350	(9,780)	-8.6%	
53855	SHOPS FACILITIES MAINTENANCE	22,210	22,210	23,920	23,920	24,610	48,060	48,060	48,060	23,450	95.3%	
53860	BUILDING SERVICES	10,000	5,932	10,100	20,177	15,350	22,340	22,340	22,340	6,990	45.5%	
53865	BUILDING SECURITY	-	-	-	-	-	81,180	81,180	81,180	81,180	-	-