

**City of Salem  
FY 2024  
Fiscal 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				\$ 1,475,450	\$ -	\$ -	\$ -	\$ 1,475,450	
Community and Urban Development Department									
Community Development				6,399,860		149,250		6,549,110	
Urban Development				4,307,940				4,307,940	
Community Services Department									
Community Services				1,963,410				1,963,410	
Library				5,418,630				5,418,630	
Parks and Recreation Services				11,817,180		107,500		11,924,680	
Enterprise Services Department									
Customer Service Center				1,003,340				1,003,340	
Facilities Services				5,382,700			121,150	5,503,850	
Human Resources				2,839,390				2,839,390	
Information Technology				13,367,160				13,367,160	
Finance Department				4,121,130				4,121,130	
Fire Department				48,710,080				48,710,080	
Legal Department				3,054,060			15,000	3,069,060	
Mayor and Council				410,290				410,290	
Municipal Court <sup>1</sup>				2,632,840				2,632,840	
Police Department				59,259,360				59,259,360	
Non-Departmental <sup>2</sup>	86,000	5,252,450	-		375,000	1,009,090	2,247,000	8,969,540	
TOTAL GENERAL FUND	\$ 86,000	\$ 5,252,450	\$ -	\$ 172,162,820	\$ 375,000	\$ 1,401,990	\$ 2,247,000	\$ 181,525,260	
OTHER FUNDS (By Fund Number):									
TRANSPORTATION SERVICES				\$ 19,151,120	\$ -	\$ 550,850	\$ 500,000	\$ 20,201,970	
STREETLIGHT				1,395,720		211,930	700,000	200,000	2,507,650
AIRPORT				2,213,630		210,620	-	332,040	2,756,290
COMMUNITY RENEWAL				11,318,570		-	-	-	11,318,570
DOWNTOWN PARKING				1,072,080		-	-	-	1,072,080
CULTURAL AND TOURISM				3,695,940		-	1,830,750	200,000	5,726,690
PUBLIC ART FUND				72,350		-	-	-	72,350
TOURISM PROMOTION AREA				1,350,000		-	-	-	1,350,000
LEASEHOLD				533,160		-	300,000	127,770	960,930
BUILDING AND SAFETY				7,557,330		-	500,000	300,000	8,357,330
DEBT SERVICE				-		24,272,890	-	-	24,272,890
CAPITAL IMPROVEMENTS				156,866,950		-	927,500	-	157,794,450
SYSTEM DEVELOPMENT CHARGE <sup>3</sup>				56,169,110		-	375,000	-	56,544,110
DEVELOPMENT DISTRICT				10,459,140		-	-	-	10,459,140
UTILITY				95,901,300		17,342,720	23,110,610	3,000,000	139,354,630
EMERGENCY SERVICES				4,348,950		-	1,575,000	60,000	5,983,950
EMERGENCY SERVICES SB 3				1,345,000			750,000		2,095,000
COMMUNICATIONS CENTER				15,223,830		-	425,000	500,000	16,148,830
POLICE REGIONAL RECORDS				428,050		-	-	35,700	463,750
CITY SERVICES <sup>4</sup>									
Document Services					1,306,640		-	-	1,306,640
Fleet Services					7,300,780		-	-	7,300,780
IT Building Security					124,620		-	-	124,620
IT Interconnect					18,100		-	-	18,100
IT Telecommunications					836,840		-	-	836,840
Radio Communications					2,018,520		-	-	2,018,520
Shops Facilities Maintenance					316,570		-	-	316,570
Warehouse Services					2,304,300		-	40,000	2,344,300
SELF INSURANCE BENEFITS					37,648,530		-	-	37,648,530
SELF INSURANCE RISK					10,946,330		-	-	10,946,330
EQUIPMENT REPLACEMENT RESERVE					26,893,590		-	-	26,893,590
TRUST <sup>5</sup>		-	14,901,010	-		-	1,183,310	-	16,084,320
TOTAL ALL FUNDS	\$ 86,000	\$ 20,153,460	\$ -	\$ 650,979,870	\$ 42,413,160	\$ 33,670,010	\$ 7,502,510	\$ 754,805,010	

City of Salem budget expenses are described as operating and non-operating and are adopted at the program level for the General Fund and for all other funds with a few exceptions. The exceptions are noted in the exhibit table 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. Fund also known as Extra Capacity Facility
4. The City Services Fund budget includes eight separate internal service program areas -- Document Services, Fleet Services, IT Building Security, IT Interconnect, IT Telecommunications, Radio Communications, Shops Maintenance, and Warehouse Services. The program area budgets are displayed as operating and non operating expenses.
5. Expenses in the City's Trust budget represent a variety of program areas and are presented by object category.