

City of Salem								
FY 2023								
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				\$ 1,926,220	\$ -	\$ -	\$ -	\$ 1,926,220
Community Development Department				6,603,910	-	149,250	-	6,753,160
Enterprise Services								
Customer Service Center				909,150	-	-	-	909,150
Facilities Services				5,142,130	-	121,150	-	5,263,280
Human Resources				2,675,910	-	-	-	2,675,910
Information Technology				11,584,050	-	-	-	11,584,050
Finance Department				3,698,610	-	-	-	3,698,610
Fire Department				43,711,140	-	-	-	43,711,140
Fire Department Supplemental Budget 1				1,400,000	-	-	-	1,400,000
Legal Department				2,931,290	-	-	-	2,931,290
Library				5,873,040	-	-	-	5,873,040
Mayor and Council				259,780	-	-	-	259,780
Municipal Court				2,438,290	-	-	-	2,438,290
Parks and Recreation Services				11,963,470	-	82,500	-	12,045,970
Police Department				54,779,640	-	-	-	54,779,640
Urban Development Department				4,053,770	-	-	-	4,053,770
Non-Departmental ¹	90,000	4,844,770	-		375,010	3,570,140	125,720	9,005,640
TOTAL GENERAL FUND	\$ 90,000	\$ 4,844,770	\$ -	\$ 159,950,400	\$ 375,010	\$ 3,923,040	\$ 125,720	\$ 169,308,940
OTHER FUNDS (By Fund Number):								
TRANSPORTATION SERVICES				\$ 18,347,940	\$ -	\$ 2,048,640	\$ 500,000	\$ 20,896,580
STREETLIGHT				1,257,100	211,920	600,000	200,000	2,269,020
AIRPORT				1,878,180	44,230	-	550,060	2,472,470
COMMUNITY RENEWAL				13,166,220	-	-	-	13,166,220
DOWNTOWN PARKING				1,010,040	-	-	163,810	1,173,850
CULTURAL AND TOURISM				2,714,240	-	1,749,920	200,000	4,664,160
PUBLIC ART FUND				46,000	-	-	-	46,000
TOURISM PROMOTION AREA				1,116,350	-	48,240	-	1,164,590
LEASEHOLD				487,970	-	200,000	79,280	767,250
BUILDING AND SAFETY				6,691,900	-	500,000	300,000	7,491,900
DEBT SERVICE				-	22,752,070	-	-	22,752,070
CAPITAL IMPROVEMENTS				152,922,120	-	-	-	152,922,120
SYSTEM DEVELOPMENT CHARGE ²				60,977,600	-	570,000	-	61,547,600
DEVELOPMENT DISTRICT				20,022,660	-	-	-	20,022,660
UTILITY				88,132,240	19,077,400	28,608,800	3,000,000	138,818,440
EMERGENCY SERVICES				1,169,120	-	-	60,000	1,229,120
EMERGENCY SERVICES Supplemental Budget 1				2,150,000	-	1,400,000	-	3,550,000
COMMUNICATIONS CENTER				13,776,460	-	1,000,000	500,000	15,276,460
POLICE REGIONAL RECORDS				239,200	-	-	40,000	279,200
CITY SERVICES ³								
Document Services				1,178,290	-	-	-	1,178,290
Fleet Services				6,817,800	-	-	-	6,817,800
IT Interconnect / Telecommunications				333,790	-	-	-	333,790
Radio Communications				1,915,340	-	-	-	1,915,340
Shops Facilities Maintenance				200,710	-	-	-	200,710
Warehouse Services				2,554,770	-	40,000	-	2,594,770
SELF INSURANCE BENEFITS				38,375,810	-	-	-	38,375,810
SELF INSURANCE RISK				14,890,820	-	-	-	14,890,820
EQUIPMENT REPLACEMENT RESERVE				19,955,660	-	-	-	19,955,660
TRUST ⁴						1,239,960	-	24,167,640
TOTAL ALL FUNDS	\$ 90,000	\$ 27,172,450	\$ 600,000	\$ 632,278,730	\$ 42,460,630	\$ 41,928,600	\$ 5,718,870	\$ 750,249,280

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 contingencies.

1. 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.

2. Fund also known as Extra Capacity Facility

3. The City Services Fund budget includes seven separate internal service program areas -- Document Services, Fleet Services, IT Communications Interconnect and IT Telecommunications, Radio Communications, Shops Maintenance, and Warehouse Services. The program area budgets are displayed as operating and non operating expenses.

4. Expenses in the City's Trust budget represent a variety of program areas and are presented by object category.