

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				\$ 1,403,450	\$ -	\$ -	\$ -	\$ 1,403,450	
City Manager's Office SB 2				72,000				72,000	
Community and Urban Development Department									
Community Development				6,988,290		149,250		7,137,540	
Community Development SB2				(588,430)				(588,430)	
Urban Development				4,425,780				4,425,780	
Urban Development SB2				(117,840)				(117,840)	
Community Services Department									
Community Services				2,091,700				2,091,700	
Community Services SB2				(128,290)				(128,290)	
Library				6,207,950				6,207,950	
Library SB2				(789,320)				(789,320)	
Parks and Recreation Services				12,307,340		107,500		12,414,840	
Parks and Recreation Services SB2				(490,160)				(490,160)	
Enterprise Services Department									
Customer Service Center				1,003,340				1,003,340	
Facilities Services				5,464,910			121,150	5,586,060	
Facilities Services SB2				(82,210)				(82,210)	
Human Resources				3,425,080				3,425,080	
Human Resources SB2				(585,690)				(585,690)	
Information Technology				13,725,640				13,725,640	
Information Technology SB2				(358,480)				(358,480)	
Finance Department				4,259,490				4,259,490	
Finance Department SB2				(138,360)				(138,360)	
Fire Department				48,927,350				48,927,350	
Fire Department SB2				(217,270)				(217,270)	
Legal Department				3,248,960			15,000	3,263,960	
Legal Department SB2			(194,900)				(194,900)		
Mayor and Council			410,290				410,290		
Municipal Court ¹			2,632,840				2,632,840		
Police Department			60,299,310				60,299,310		
Police Department SB2			(967,950)				(967,950)		
Non-Departmental ²	86,000	5,252,450	-		375,000	819,090	2,437,000	8,969,540	
Non-Departmental SB2						190,000	(190,000)	-	
TOTAL GENERAL FUND	\$ 86,000	\$ 5,252,450	\$ -	\$ 172,234,820	\$ 375,000	\$ 1,401,990	\$ 2,247,000	\$ 181,597,260	
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	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 ³				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
COMMUNICATIONS CENTER				15,223,830		-	425,000	500,000	16,148,830
POLICE REGIONAL RECORDS				238,050		-	-	35,700	273,750
POLICE REGIONAL RECORDS SB2				190,000					190,000
CITY SERVICES ⁴									
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 ⁵	-	14,901,010	-		-	1,183,310	-	16,084,320
TOTAL ALL FUNDS	\$	86,000	\$	20,153,460	\$	-	\$	649,706,870
					\$	42,413,160	\$	32,920,010
							\$	7,502,510
								\$ 752,782,010

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.