

City of Salem
FY 2019
Final Budget Expenditure Appropriations

| | Operating Budget | | | | Non-Operating Budget | | | |
|--|-------------------|----------------------|----------------|----------------|----------------------|---------------------|--------------|----------------|
| Fund / Department | Personal Services | Materials & Services | Capital Outlay | Program Level | Debt Service | Interfund Transfers | Contingency | Total |
| GENERAL FUND: | | | | | | | | |
| City Manager's Office, | | | | | | | | |
| Budget, Finance and Purchasing | | | | \$ 5,370,360 | \$ - | \$ - | \$ - | \$ 5,370,360 |
| Community Development Department | | | | 4,784,950 | - | 5,000 | - | 4,789,950 |
| Fire Department | | | | 34,355,010 | - | - | - | 34,355,010 |
| Human Resources Department | | | | | | | | |
| Human Resources | | | | 1,505,150 | - | - | - | 1,505,150 |
| Facilities Services | | | | 4,179,490 | - | 125,600 | - | 4,305,090 |
| Information Technology Department | | | | 8,611,500 | - | - | - | 8,611,500 |
| Legal Department | | | | 2,337,860 | - | - | - | 2,337,860 |
| Library | | | | 4,917,720 | - | 113,400 | - | 5,031,120 |
| Mayor and Council | | | | 234,440 | - | - | - | 234,440 |
| Municipal Court | | | | 2,048,930 | - | - | - | 2,048,930 |
| Police Department | | | | 44,840,570 | - | - | - | 44,840,570 |
| Parks and Recreation Services | | | | 9,065,410 | - | 214,500 | - | 9,279,910 |
| Urban Development Department | 5,012,780 | - | 139,250 | - | 5,152,030 | | | |
| Non-Departmental ¹ | 85,320 | 4,226,740 | - | | 282,520 | 833,200 | 3,000,000 | 8,427,780 |
| TOTAL GENERAL FUND | \$ 85,320 | \$ 4,226,740 | \$ - | \$ 127,264,170 | \$ 282,520 | \$ 1,430,950 | \$ 3,000,000 | \$ 136,289,700 |
| OTHER FUNDS: | | | | | | | | |
| TRANSPORTATION SERVICES | | | | \$ 15,759,240 | \$ - | \$ 1,525,490 | \$ 500,000 | \$ 17,784,730 |
| STREETLIGHT | | | | 1,104,470 | 232,780 | 360,000 | 200,000 | 1,897,250 |
| AIRPORT | | | | 1,307,880 | 44,500 | 135,000 | 787,030 | 2,274,410 |
| COMMUNITY RENEWAL | | | | 4,584,060 | - | - | - | 4,584,060 |
| DOWNTOWN PARKING | | | | 1,158,710 | - | 100,000 | 200,470 | 1,459,180 |
| CULTURAL AND TOURISM | | | | 2,725,300 | - | 1,826,470 | 120,000 | 4,671,770 |
| PUBLIC ART FUND | | | | 79,080 | - | - | - | 79,080 |
| LEASEHOLD | | | | 788,750 | - | 200,000 | 354,380 | 1,343,130 |
| BUILDING AND SAFETY | | | | 4,620,010 | - | 500,000 | 300,000 | 5,420,010 |
| DEBT SERVICE | | | | - | 20,542,710 | - | - | 20,542,710 |
| CAPITAL IMPROVEMENTS | | | | 168,468,890 | - | 50,000 | - | 168,518,890 |
| SYSTEM DEVELOPMENT CHARGE ² | | | | 32,788,580 | - | 75,000 | - | 32,863,580 |
| DEVELOPMENT DISTRICT | | | | 7,057,640 | - | - | - | 7,057,640 |
| UTILITY | | | | 76,532,140 | 18,939,290 | 17,670,140 | 3,000,000 | 116,141,570 |
| EMERGENCY SERVICES | | | | 740,280 | - | 75,000 | 60,000 | 875,280 |
| COMMUNICATIONS CENTER | | | | 11,019,010 | - | - | 440,000 | 11,459,010 |
| POLICE REGIONAL RECORDS | | | | 1,271,530 | - | - | 127,100 | 1,398,630 |
| CITY SERVICES ³ | | | | | | | | |
| Document Services | | | | 1,053,620 | - | - | - | 1,053,620 |
| Fleet Services | | | | 5,668,230 | - | 300,000 | - | 5,968,230 |
| IT Communications / Telecommunications | 432,920 | - | - | - | 432,920 | | | |
| Radio Communications | 1,852,480 | - | - | - | 1,852,480 | | | |
| Shops Facilities Maintenance | 146,730 | - | - | - | 146,730 | | | |
| Warehouse Services | 1,815,170 | - | 100,000 | - | 1,915,170 | | | |
| SELF INSURANCE | 43,263,300 | - | 100,000 | - | 43,363,300 | | | |
| EQUIPMENT REPLACEMENT RESERVE | 10,530,300 | - | 73,480 | - | 10,603,780 | | | |
| TRUST ⁴ | - | 1,493,040 | 1,086,000 | | - | 105,000 | - | 2,684,040 |
| TOTAL ALL FUNDS | \$ 85,320 | \$ 5,719,780 | \$ 1,086,000 | \$ 522,032,490 | \$ 40,041,800 | \$ 24,626,530 | \$ 9,088,980 | \$ 602,680,900 |

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

3. Fund also known as Extra Capacity Facility

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