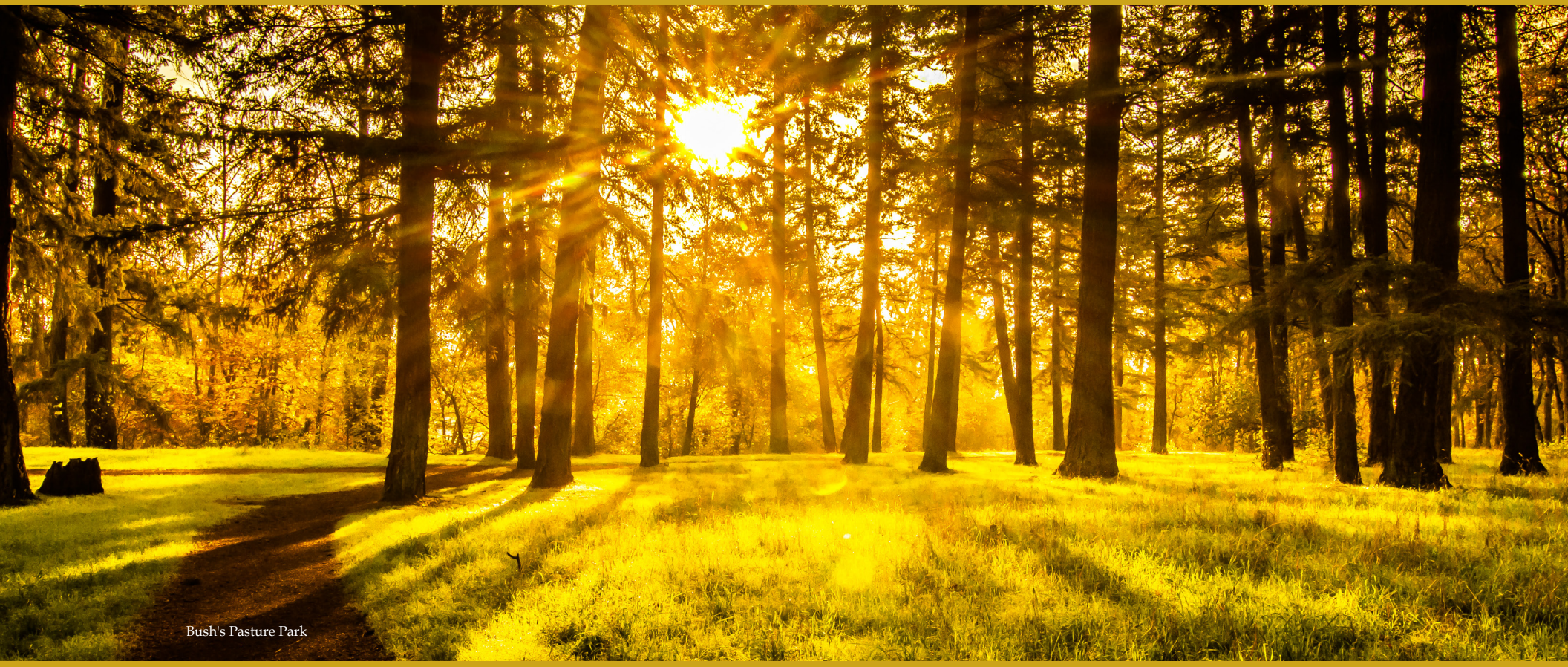
CITY OF Salem
AT YOUR SERVICE

FISCAL YEAR

2024



Bush's Pasture Park

Adopted Budget

City of Salem
Officials and Administrative Staff

Mayor
Chris Hoy

City Manager
Keith Stahley

City Council

Virginia Stapleton	Ward 1
Linda Nishioka	Ward 2
Trevor Phillips	Ward 3
Deanna Gwyn	Ward 4
Jose Gonzalez	Ward 5
Julie Hoy	Ward 6
Vanessa Nordyke	Ward 7
Micki Varney	Ward 8
	At Large

Citizens Budget Committee

Paul Tigan	Ward 1
Roz Shirack	Ward 2
Russell Allen	Ward 3
Andrew Cohen	Ward 4
Irvin Brown	Ward 5
Stacey Vieyra-Braendle	Ward 6
Bill Dixon	Ward 7
Derik Milton	Ward 8
Julie Curtis	At Large

Leadership Team

Krishna Namburi	Deputy City Manager
Scott Archer	Deputy City Manager
Dan Atchison	City Attorney
Josh Eggleston	Chief Financial Officer
Kristin Retherford	Comm. and Urban Development Director
Mike Niblock	Fire Chief
Brian Martin	Public Works Director
Trevor Womack	Police Chief

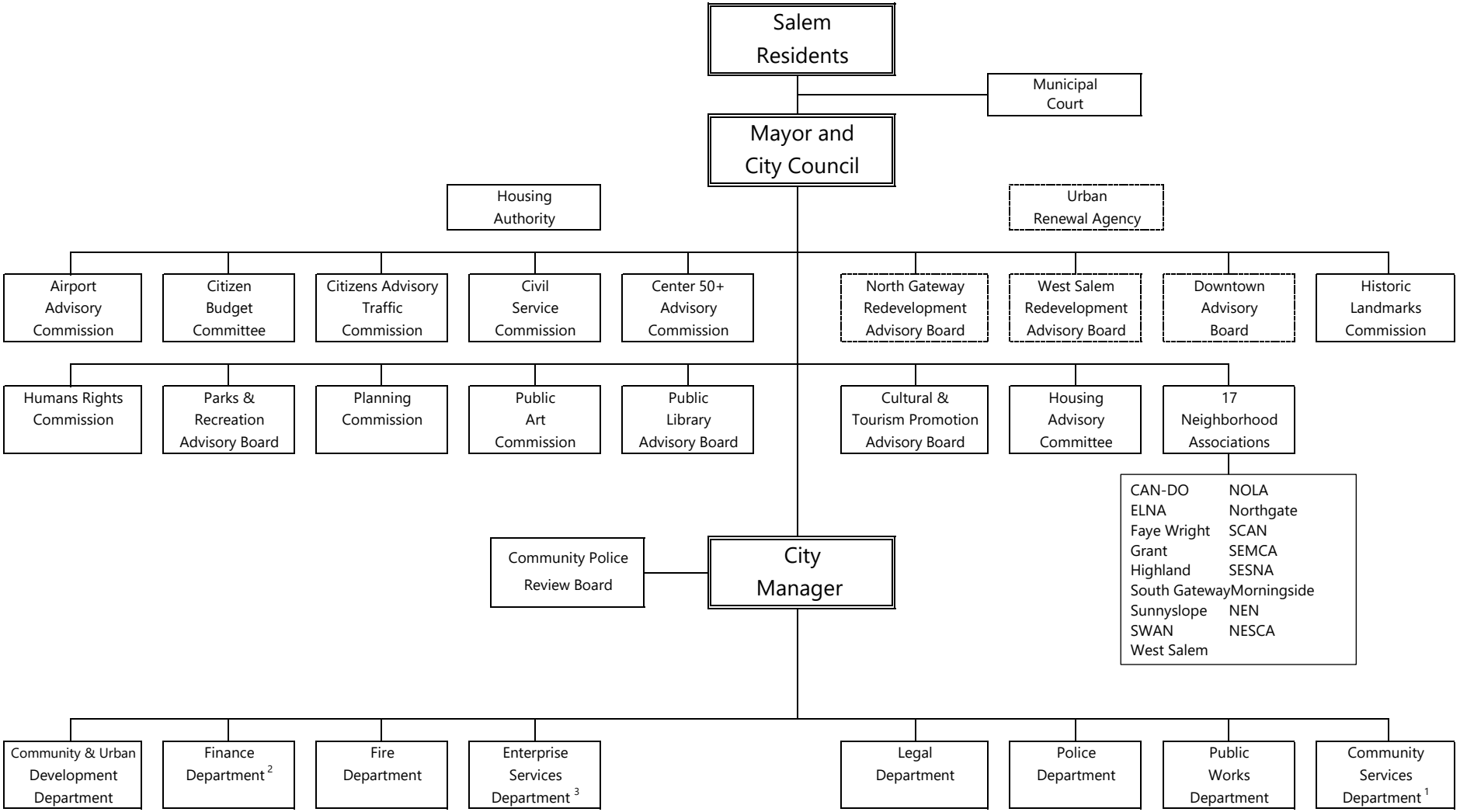
Municipal Judge
Eleanor Beatty

Budget Staff

Kali Leinenbach	Budget Manager
Ryan Zink	Franchise and Budget Analyst
James Wharton-Hess	Senior Fiscal Analyst
Kelli Blechschmidt	Management Analyst II

Organization of the City of Salem, Oregon

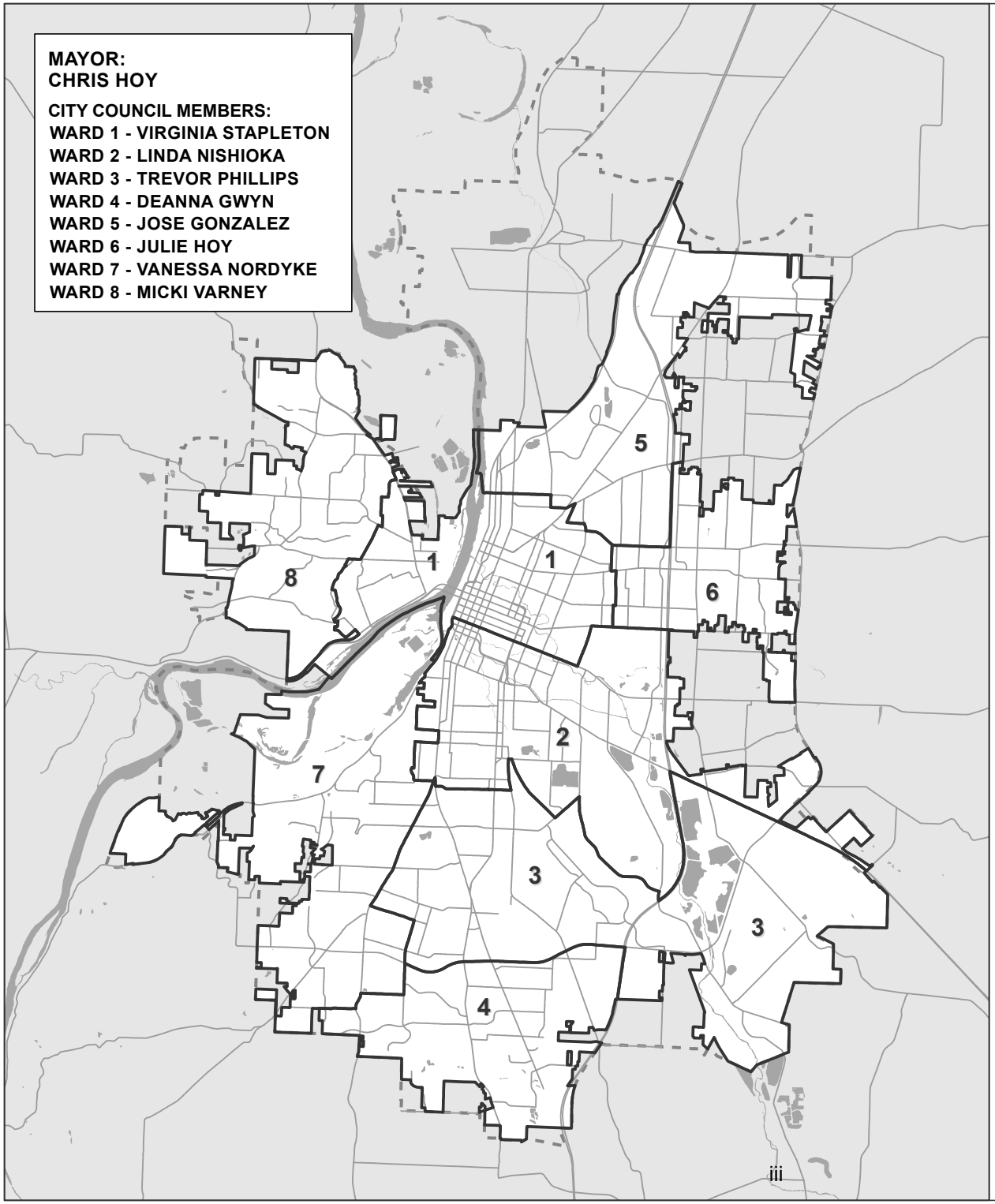
July 2023



1. The Community Services Department includes the Salem Public Library as a functional division.

2. The Finance Department includes Municipal Court as a functional division.

3. The Enterprise Services Department includes Human Resources, Fleet, Information Technology and Facilities Services as functional divisions.



CITY OF SALEM WARDS

FISCAL YEAR 2023 - 2024

CITY OF Salem AT YOUR SERVICE

Salem Public Works Department

LEGEND

- Ward
- Major street
- Urban Growth Boundary
- Water
- City Limit
- Outside City Limit

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CITY OF Salem
AT YOUR SERVICE

City of Salem
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July 1, 2023

City of Salem Adopted FY 2024 Budget Message

I am pleased to present the Adopted FY 2024 Budget for July 1, 2023 to June 30, 2024 - my first budget with the City of Salem.

This budget represents a transition or inflection point. Salem is a community in transition. Over the past 10 years, Salem's population has grown by over 20,000 people and our service demands have expanded well beyond this increase. Our revenues have not grown in a way that has allowed us to expand services to meet the growing demands of our community. This budget is the next step towards closing that gap. It includes some new revenues and also new services targeted at building a more safe and secure community. It includes plans to continue to explore options for additional revenue for the years ahead.

In my first year as Salem's City Manager, I have come to know and respect the people of this community, the Mayor and Council. I have also come to know and understand that the City of Salem has a strong and capable workforce who have been asked to carry a heavy and growing load. This budget begins to offer them some support to lessen that load and to better meet the needs of the community.

I look forward to engaging in a rich conversation with you about community needs and options for addressing them.

The budget is the City's financial plan to provide services for our community. Budget development is guided by the 2021 – 2026 Salem Strategic Plan, City Council's 2023 Policy Agenda, and City policies. The recently updated Salem Strategic Plan and Policy Agenda focus on issues of top concern for Salem residents. The FY 2024 budget continues implementation of City Council priorities.

Salem, the capital city of Oregon, is a full-service City that provides services to Salem residents, businesses, and visitors. Those services include public safety, planning and economic development, library, parks and recreation, community services, street maintenance, and water, wastewater, and stormwater utility services.

I. Budgeting for Results

The FY 2024 Budget is organized around the priorities of the community that are supported by the City's vision, mission, and values statements in its Strategic Plan. The City Council provides the City management with its expectations for results to be achieved in six distinct areas.

The City's expenditure budget is a total of $756.3 million which has been defined into over 460 specific programs that support these six result areas. Priority Based Budgeting is a tool that allows the City Manager, Leadership Team, City Council, and the Budget Committee to consider a program's alignment with the following six result areas:

1. Safe and Healthy Community

Provide emergency services while proactively addressing the impact of crime, fire, natural disasters and health emergencies to residents, visitors, businesses, and property owners.

The Safe and Healthy Community result area has an operating budget of $163.5 million or 21.6% of the total budget that includes the Police Department, Fire Department, 9-1-1 call center, Municipal Court, Building and Safety, and other safety programs.

2. Welcoming and Livable Community

Develop Salem to be a safe and well-maintained City with a mix of quality housing to all residents, access to parks, recreation, historic and cultural resources, and the arts.

The Welcoming and Livable Community result area has an operating budget of $70.4 million or 9.3% of the total budget that includes Parks and Recreation, Neighborhood Enhancement, Code Compliance, Planning, Library, Cultural and Tourism grants, Public Art, Community Development Block Grants (CDBG), HOME Investment Partnerships Program (HOME), housing and social service grants, and the Homeless Rental Assistance Program (HRAP).

3. Natural Environment Stewardship

Protect natural resources including all waterways, tree canopy, and our natural ecosystem, and reduce the impact from the built environment and City operations on both the environment and all residents.

The Natural Environment Stewardship result area has an operating budget of $24.9 million or 3.3% of the total budget that includes efforts protecting our environment and watersheds, flood control areas, stormwater, and wastewater treatment.

The City of Salem staff recently completed a Climate Actions Audit, which documents the City of Salem's work over the past decade to reduce greenhouse gas emissions through City projects, practices, programs, and plans. Funding for the initial implementation of the Climate Action Plan for the City of Salem is included in the Budget including supporting a full-time dedicated position to support implementation of the Climate Action Plan.

4. Safe, Reliable, and Efficient Infrastructure

An integrated municipal asset system of streets, bridges, bike paths, sidewalks, civic buildings, technology and utility infrastructure.

The Safe Reliable and Efficient Infrastructure result area has an operating budget of $351.3 million, including construction, or 46.5% of the total budget. Salem owns and operates a valuable network of infrastructure including buildings, streets, sidewalks, pipes, dams, properties, parking garages, recreation facilities, airport runways and taxiways, and equipment.

5. Strong and Diverse Economy

A diverse economic base, robust job growth, business retention and recruitment, and a thriving, resilient downtown.

The Strong and Diverse Economy result area has an operating budget of $18.7 million or 2.5% of the total budget that includes Economic Development, Parking Services, Salem Municipal Airport, City Tourism Promotion, Leasehold Services, Real Property Services, and construction.

6. Good Governance

Manage the enterprise to be fiscally sustainable, provide quality service equitably across our community, proactively engage all residents, be forward thinking, and build capacity and partnerships to prepare for the future.

The Good Governance result area has an operating budget of $127.5 million or 16.9% of the total budget and includes expenditures for the City Manager's Office, Human Resources, Legal, Information Technology, Finance, and expenses that are not assigned to a department including the City's debt service, capital outlay, contingency and interfund transfers.

II. State of the City's Budget

The Fiscal Year (FY) 2024 Budget reflects the end of the COVID-19 pandemic era funds from the Federal Coronavirus Aid, Relief and Economic Security Act (CARES) and American Rescue Plan Act (ARPA). Funding from these programs stabilized the City's budget in FY 2023 and kept beginning fund balances above Council adopted policies. FY 2024 is a year of transition. The City Council has begun the process to implement new revenues to set the City on a path to financial sustainability. The FY 2024 Budget also reflects organizational change:

- Deputy City Manager Classification: In mid- FY 2023 The City Council approved the classification of Deputy City Manager. One Deputy City Manager was appointed over the Enterprise Services Department reclassifying the current Enterprise Services Director position.
- Community Services Department: Included in the FY 2024 budget is the re-creation of a Community Services Department lead by a second new Deputy City Manager, also reclassified from a current position. This new department includes Parks Operations, Parks Planning, Recreation Services, Center 50+, the Salem Public Library, Youth Services, Neighborhood Services, and unsheltered service coordination.
- Community and Urban Development: During FY 2023 and reflected in the budget for FY 2024 is the combining of the prior Urban Development and Community Development Departments into a single Community and Urban Development Department.

General Fund

The General Fund provides for City services such as police, fire, library, parks and recreation, neighborhood services, municipal court, and support service departments that provide a Citywide benefit.

History

Prior to the pandemic and before adding new sheltering programs, the City anticipated difficulty in funding current services at a sustainable level as expenses continue to escalate at a faster pace than revenues in the coming years. The City of Salem is not alone. Cities across Oregon are facing similar structural imbalances between revenues and expenditures. The structural imbalance is rooted in property tax ballot measures from the 1990s, which capped property tax revenues. As a result, money the City receives from property taxes does not keep pace with inflation, population or development growth, and generally the increasing costs of providing City services.

Since the great recession of 2008, the City has been able to keep General Fund services solvent by reducing services and adding the City Operations Fee in January 2020. The Operations Fee was the result of early recognition of a revenue challenge, in the fall of 2018. In 2018, the City Council appointed a task force consisting of residents and community stakeholders to provide recommendations on revenue sources to help keep City services in place. Based on Task Force recommendations, the City Council put the City Operations Fee in place and placed an employee-paid payroll tax measure on the May 2020 primary ballot to address public safety needs. The measure was withdrawn due to the concerns related to the COVID-19 pandemic.

Staffing levels in the General Fund have not recovered from the reductions made during the great recession (2008-2011). Services being provided by the General Fund are at a critical point and staff are stretched extremely thin. If staffing had continued to increase at similar levels as the 1990s and early 2000s, there would be an additional 300 positions in the General Fund.

Some of the identified needs to address the current and increasing demands include:

Police Department

> The recently completed Police Performance Audit identified an additional 27 - 83 officers are needed to service the City's growing population and support shift to community-oriented policing.

Fire Department

> The Fire Department has experienced significant increases in call volumes, without additional resources, falling below targeted response times. This delay, during a critical life threating medical emergency or fire scenario, hinders the chances for survival from the event. An additional 10 fire companies would be required to meet the current response time standard across the City.

Parks and Recreation

> The City's developed parks acreage and facilities have continued to increase without an increase in staffing to

maintain them. In addition to standard park service, the staff were needed to respond to increased impacts of unsheltered individuals in City parks.

Code Enforcement

Additional support is needed for Code Enforcement to meet increased demand in requests for enforcement within our community.

Internal Services

Support to the City's community-facing services needs grow as other portions of the City organization grow. As staffing, technology, and other City needs increase, the impact is felt in Human Resources, Information Technology, Finance, Legal, and the City Manager's Office.

Infrastructure

The City's infrastructure systems – sidewalks, paths and trails, parks and streets, and systems used to collect, transport and clean water, wastewater, and stormwater - cover many square miles and require ongoing maintenance. Currently, there many maintenance needs at City buildings and facilities. The Facilities Services Division maximizes available resources to accomplish some maintenance, but additional support is needed.

New Services: Sheltering

The City has continued to respond to new needs in the community by starting programs such as the Homeless Rental Assistance Program (HRAP), Safe Park Programs, and Micro Shelter Villages. The City is also in the process of opening the 75-bed navigation center. The majority of these investments have been made using *one-time funding* either from ARPA or from State grants. In order to sustain these programs into the future, after June 30, 2024, additional revenue will be needed.

Next Steps

With one-time federal funding ending, the General Fund is again facing a structural deficit. Over the last several months, the City Council has discussed options to close the gap and set the General Fund on a path to sustainability. To that end, included in the FY 2024 Budget is a one-time increase to the monthly City Operations Fee of:

- $5.50 – Residential unit
- $4.40 – Per Multi-Family Unit
- $26.51 – Industrial/Institutional/Commercial

This increased City Operations Fee will fund a combination of existing and new services. New positions include two code enforcement officers to enhance the response to neighborhood concerns, two park rangers to expand this service to other parks, two security officers for the civic center campus, and four support services staff. Ongoing funding for continuous security at the

downtown parkades is a supported service through the fee increase.

There have been equity concerns raised by the community and the City Council regarding the City Operations Fee rate structure. This one-time increase is based on the current rate structure, but the City is in the process of implementing a new utility billing system that will allow additional flexibility to use a different data set to differentiate commercial accounts. Staff anticipate engaging with Council on these equity concerns and being able to modify the rate structure as early as June of 2024. The increase to the City Operations fee is the first step to closing the General Fund deficit. In addition to the City Operations Fee increase, the City Council is exploring an Employee-Paid Payroll Tax. This tax would continue funding for some existing services and begin adding some new services to ensure continued safety and security of our community.

Other Funds

In contrast to the General Fund, many City funds are in strong financial positions with adequate reserve levels. However, costs are increasing at a higher rate and continue to put pressure on fee or rate structures. Two notable funds are in significant financial distress:

Transportation Services Fund

The Transportation Services Fund supports operations, maintenance, and improvements to the City's transportation system. Gas taxes paid through State Highway fund must be used in the rights-of-way. In Salem, 15 percent of the gas tax is directed to maintaining street trees and other plantings. The City of Salem relies on a formula-based allocation of State Highway Revenue from vehicle registrations and gas tax. Over time, General Fund resources previously directed to pavement maintenance, such as certain franchise fees, have been redirected to higher priority needs. In addition, an early 2000's policy decision requiring the City of Salem to retain responsibility for sidewalk maintenance has resulted in further redirection of resources away from preventive pavement maintenance. Salem does not have another source of funding for roads, like a local option gas tax as exists in 32 Oregon cities and counties.

Although the State Highway Revenue has and is projected to increase over the next few years, the Oregon Department of Transportation revenue forecast reflects declining revenue in 2027. The impact of fuel efficient, hybrid, and electric vehicles and other market forces are reducing available funding state-wide for Transportation. It is unknown at this time whether the State of Oregon will consider a change in motor vehicle fees and taxes to reflect these changing conditions.

The limited revenue stream has resulted in significant deferred maintenance activities for many asset types. More discussion is required to identify desired service levels followed by more thorough analysis to identify potential revenue sources.

Downtown Parking Fund

The Downtown Parking Fund is largely funded with the Downtown Parking Tax. The Downtown Parking District was established in 1976 to provide funding for economic promotion and public parking in downtown Salem. Each business within the District is

assessed a proportional share of the operation and maintenance costs of the District customer parking spaces. Tax dollars are used to support both on-street parking spaces downtown and off-street parking at Chemeketa, Liberty, and Marion parking structures. The tax increases are limited to the Consumer Price Index (CPI) or 2%, whichever is less. This cap along with increased costs have resulted in a significant decrease in service for the downtown area. Additional resources are needed to fully fund the cleaning, economic development activities, and security needed for the downtown parkades. The City Council is considering a transition to paid on-street parking in downtown and has asked staff to prepare a plan to facilitate this transition. This shift could create the resources to more adequately fund the needed services in downtown.

III. FY 2024 General Fund Budget

New and Ongoing Initiatives

The budget document provides financial information oriented around services rather than accounting structures. Programs and services are organized within the Salem Strategic Plan's six priority result areas. Though this section highlights some new or ongoing initiatives by result areas; it is not a comprehensive list. In recognition of the impact to revenues due to the COVID-19 pandemic, most General Fund programs are maintaining current service levels unless a specified and imperative need was identified.

1. Safe and Healthy Community

Provide emergency services while proactively addressing the impact of crime, fire, natural disasters and health emergencies to residents, visitors, businesses, and property owners.

- Ongoing Initiative: Police Community Engagement

  As part of the Salem Outreach and Livability Services (SOS) Team, two police officers work alongside colleagues from the Community Services department to help with efforts related to aiding unsheltered members of the community and respond to the impacts of unsheltered individuals living on the city's streets. Having formed in fiscal year 2023, this team will continue to operate in 2024.

- New: Fire Training Officer, $217,080

  In fiscal year 2024, the Fire Department will add a new Training Officer position. The position will be one of two in

the Fire Department and work to manage the training and accreditation requirements of the department.

- New: Expansion of Domestic Violence Response Team, $30,320

  A current part-time position will be increased to a full-time position and reclassified to act as a Crime Victim Advocate. This position will join a current Program Coordinator to provide outreach and advocacy services to victims of domestic violence.

2. Welcoming and Livable Community

Develop Salem to be a safe and well-maintained City, with a mix of quality housing for all residents, access to parks, recreation, historic and cultural resources, and the arts.

- Ongoing Initiative: Homeless Rental Assistance Program, $625,000 / 2024 Policy Agenda and Strategic Plan Item

  The budget continues General Fund support for a housing first program, called Homeless Rental Assistance Program (HRAP), operated by the Salem Housing Authority. These funds support connection of unsheltered individuals to permanent housing solutions. Program funding is budgeted for FY 2024 at $625,000. Under the program, the City will continue to offer 12 months of rental assistance; funding for security deposits, personal care items, and medical needs to remove the initial barriers to housing; and intensive case management and life skills training. The FY 2024 General Fund Budget, which is reduced from previous years, reflects current program limitations caused by caseloads and the rental inventory in Salem.

- New: Salem Public Library Supervisor, $144,450

  The Salem Public Library will be adding a supervisor to support the circulation team. The supervisor will work primarily for the West Salem Branch and will share duties with other supervisors. This will allow for more efficiencies and increased collection knowledge depth.

- New: Full-Time Amphitheater Manager, $135,100

  A limited-duration position that manages the Gerry Frank | Salem Rotary Amphitheater at Riverfront Park is being converted to full-time career position. This position is reimbursed from the Cultural and Tourism Fund using Transient Occupancy Tax (TOT).

- New: Fund and Expand the SOS Team, $1,243,390

  Salem Outreach and Livability Services (SOS) Team is being expanded by four full-time positions to expand services to seven days per week. This expansion is funded with the increase to the City Operations Fee.

- New: Expand Park Ranger and Code Compliance Services, $589,520

  The City's compliance services are being expanded to address community needs. This expansion includes two additional code enforcement officers and two additional park rangers. This expansion is funded with the increase to the City Operations Fee.

3. Natural Environment Stewardship

Protect natural resources including all waterways, tree canopy, and our natural ecosystem, and reduce the impact from the built environment and City operations on both the environment and all residents.

- Ongoing Initiative: Climate Action Plan, 2020 Policy Agenda and Strategic Plan Item, $190,000

  The Climate Action Plan (CAP) for the City of Salem has been completed. Funding for the initiative will go toward implementation of the CAP. A program manager position has been allocated to be dedicated to this project.

4. Safe, Reliable, and Efficient Infrastructure

An integrated municipal asset system of streets, bridges, bike paths, sidewalks, civic buildings, technology, and utility systems.

- Ongoing Initiative: Addressing Capital Needs, Civic Center Campus, $375,010 / Strategic Plan Item

  The budget provides for $375,000 of debt service expense for an internal borrowing from the Utility Fund.

  This total borrowing of $3.46M over ten years will fund multiple projects at the Civic Center Campus to reconfigure the first floor of City Hall, replace the transformer, upgrade lower parking lighting, install security and modernize the elevator. The elevator modernization and transformer upgrade projects were completed during fiscal year 2022.

5. Strong and Diverse Economy

A diverse economic base, robust job growth, business retention and recruitment, and a thriving, resilient downtown.

- Ongoing Initiative: Business Retention and Recruitment, $744,890 / Strategic Plan Item

  Pursuing activities identified in the City's Strategic Plan and economic development strategy:

  - Contracting with the Strategic Economic Development Corporation (SEDCOR) to serve as the primary recruitment contact and enterprise zone manager for Salem;
  - Continuing efforts to support business retention and expansion and grow minority-owned businesses with targeted outreach efforts and align resources to meet their needs;
  - Strengthening efforts to support and facilitate business start-up and business incubator networking activities in the community and pursuing continued and new partnerships to support this work;
  - Continuing to fund assistance programs for those seeking to start their own business with a goal of creating long-term economic sustainability, profitability, and self-sufficiency.

➢ New : Commercial Air Service Positions, $652,290

In January 2023, the City Council approved plans to move forward with commercial air service from the Salem Municipal Airport. This enhancement includes the General Fund subsidy for the Airport Fund for the addition of five new positions in direct relation to commercial air service. Additional funding for the renovation of the terminal building is happening in FY 2023.

6. Good Governance

Manage the enterprise to be fiscally sustainable, provide quality service equitably across our community, proactively engage all residents, be forward thinking, and build capacity and partnerships to prepare for the future.

➢ Ongoing Initiative: Sheltering Programs, $410,000

Over the past several years, the City has provided funding toward a variety of sheltering programs. Some of these include Safe Park and funding the Warming Network which will continue into next fiscal year.

➢ New: Communications Software, $100,000

By the end of fiscal year 2023, the Strategic Engagement and Communications Plan will be complete. The plan will provide a recommendation for communications software to increase the awareness and the impact the City has on the daily lives of residents, increase civic participation and improve recruitment efforts.

V. FY 2024 Budget for Other City Funds

New and Ongoing Initiatives

1. Safe Community

Provide emergency services while proactively addressing the impact of crime, fire, natural disasters and health emergencies to residents, visitors, businesses, and property owners.

Willamette Valley Communications Center Fund

- New: Supervisor and Call Takers, $373,540

Willamette Valley Communications Center is a 9-1-1 call center for 29 member agencies across Marion, Polk and Lincoln counties. The volume of calls shows a need to increase resources to answer calls and dispatch for emergency services like police, fire and ambulance. This enhancement will aid in the shortening of call times to ensure as quick as possible dispatch for services.

2. Welcoming and Livable Community

Develop Salem to be a safe and well-maintained City, with a mix of quality housing for all residents with access to parks, recreation, historic and cultural resources, and the arts.

Capital Improvements Fund

- New: Minto-Brown Island Parking Lots Improvements, $1,500,000

Funding from the 2022 Salem Safety and Livability Bond for parks improvements provide much needed updates to Minto – Brown Island parking lots through paving, accessibility updates, bicycle parking and storm drainage. The project began in FY 2023.

- Ongoing Initiative: Salem Park Improvement Projects, $268,590

Additional funding for parks improvements through Salem Park Improvement Fund. These are improvements to parks are initiated by Neighborhood Associations and demonstrate a direct impact to the parks and parks projects identified by those in the neighborhood.

3. Natural Environment Stewardship

Protect natural resources including all waterways, tree canopy, and our natural ecosystem, and reduce the impact from the built environment and City operations on both the environment and all residents.

Utility Fund

- New: Stormwater Quality Operations and Technical Services, GIS Analyst and Parks Maintenance Operator, $232,110

The FY 2024 Budget includes adding two full-time equivalent employees: a GIS Analyst to work exclusively on stormwater assets and an additional Parks Maintenance Operator to work on the inspection and documentation of stormwater facilities and support maintenance of the growing number of publicly owned stormwater facilities.

4. Safe, Reliable, and Efficient Infrastructure

An integrated municipal asset system of streets, bridges, bike paths, sidewalks, civic buildings, technology, and utility infrastructure.

Transportation Fund and Transportation Projects in the Capital Improvements Fund and System Development Charge Fund

- Ongoing Initiatives: Pedestrian Safety Crossing Program, $422,010

  These projects are funded through a variety of funding sources such as the Urban Renewal Agency, State grants, federal grants, and General Obligation bonds. Pedestrian improvement projects throughout the City such as Sunnyview Road NE and Hollywood Drive NE

- New, *Utility Fund*: Salem Safety and Livability Bond Engineering Support, $840,490

  In November 2022, Salem voters approved a $300 million general obligation bond that will provide a series of improvements to City facilities, roads, sidewalks and more. Additional engineering staff are needed to deliver projects in a timely and efficient manner.

5. Strong and Diverse Economy

A diverse economic base, robust job growth, business retention and recruitment, and a thriving, resilient downtown.

Cultural and Tourism Fund

- Ongoing Project: City Tourism Promotion, $1,192,540

  Fiscal year 2024 will reflect ongoing support from the Cultural and Tourism Fund for City Tourism Promotion. These dollars contribute to Travel Salem with the goals of marketing the City of Salem as a destination for visitors through local culture, history, arts, food and other aspects. This contribution aids in the promotion of Salem and results in a strong and diverse economy.

IV. Budget Overview – By the Numbers

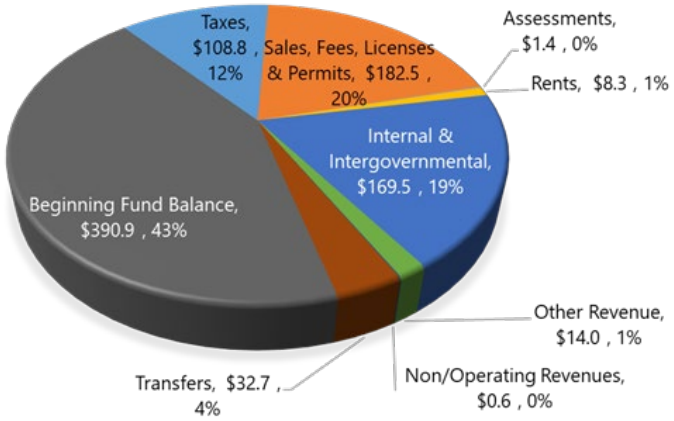
Citywide

The FY 2024 Budget reflects an ongoing commitment to provide valued services for the community with a foundation of fiscal health and stewardship.

Total resources in FY 2024 for all City funds are estimated at $908.8 million representing a 5.3% increase as compared to the FY 2023 fiscal budget. Expenditures total $756.3 million, which represent a $4.8 million increase from FY 2023. For more in-depth information about resources and expenditures and the factors that influence the year-over-year changes, please access the *Financial Summaries* section of this document.

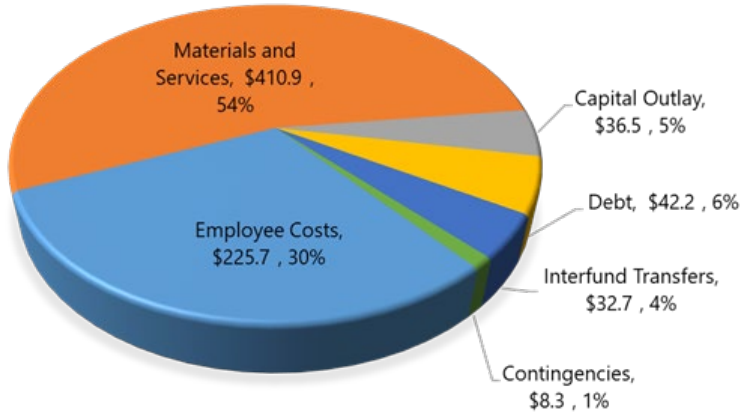
FY 2024 Resources – Citywide – $908.8

Chart in Millions



FY 2024 Expenditures – Citywide – $756.3

Chart in Millions



General Fund

The FY 2024 Budget for the General Fund reflects current revenues of $167.8 million with expenditures of $186.2 million. The numeric table below compares the FY 2023 Adopted Budget (plus any Council-approved changes during the year) with the Adopted budget for FY 2024.

	FY 2023 Adopted	FY 2024 Adopted	% Change
Current Revenues	$ 156.0	$ 167.8	7.6%
Beginning Working Capital	42.5	38.5	-9.5%
Total Budgeted Resources	$ 198.5	$ 206.3	3.9%
Total Budgeted Expenditures	$ 169.3	$ 186.2	10.0%

Aligning services with available resources is a strategic plan goal. As previously mentioned, additional resources will be needed in future years to meet the increased demand for current programs, and even more will be required for expansion of current programs or the provision of new services.

V. What's Next?

The Adopted FY 2024 Budget continues the work to align anticipated revenues and anticipated expenditures. A key focus for FY 2024 will be the prudent use of non-recurring funds and consideration of additional revenue to support recurring service needs. In order to ensure fiscal sustainability and adequate service levels to meet the community's needs today and in the future, there is more work to be done.

We will continue to have conversations about what funding levels are right for our community across all service areas, where the funding should be prioritized, and consider a multi-year vision for Salem to guide how we grow and change within our means. Long-term alignment, over five to ten years, will involve additional updates to the City's Strategic Plan. There is much work ahead for the City Council, staff, and the community to collaboratively develop and initiate strategies to solve the continued fiscal challenges.

All the analysis and planning represented in this budget is a product of dedicated City staff, an engaged and involved community, and the City Council's leadership to responsively develop, refine, and approve a continuum of plans, strategies, and policies that guide City operations and the future of Salem. Each element is essential to our success in delivering high quality services, improving Salem's infrastructure, supporting the quality of life our residents value, and managing it all within sound fiscal practices.

My thanks to the Budget Committee and City Council for your service on behalf of the community and for your work on the City's budget.

Sincerely,

Keith Stahley
City Manager

Supplement to FY 2024 Budget Message

Personal Services Cost Factors and Work Force Changes

Salem is a service organization, and services are provided by employees. Various factors have been applied in the FY 2024 Budget to accurately estimate expenses for employees.

Salary and Wage Increases

The below table provides the salary adjustments employed in the budget for each work unit. Wage increases associated with current labor agreements appear in italicized text. Outside of a current agreement, a 5.0 percent factor is used for the first year outside of a contract and then 3.0 percent for each subsequent year. For most work units, rate increases are effective July 1. SPEU's agreement for the police unit has escalations at six-month intervals.

Work Unit	**% Increase**
AFSCME	3.00%
Attorneys (SCABU)	5.00%
Police (SPEU)**	1.50% / 1.50%
Fire (IAFF)	5.00%
Fire Battalion Chiefs (IAFF)	5.00%
Non-represented	5.00%
PCEA (9-1-1)	5.00%

*Unit currently in negotiations **Increases July 1 and January 1
Actual final negotiated COLA increases could be different than displayed in this table.

PERS Costs and Employer Rate Increases

The PERS rates used for the FY 2024 budget are 25.07 percent for Tiers 1 and 2, 23.10 percent for Oregon Public Service Retirement Plan (OPSRP) / Fire and Police, and 18.31 percent for OPSRP / General Service.

Health Benefits

The City's rates are developed annually with the assistance of a consultant knowledgeable in the industry. The rate analysis is based on a review of national and statewide health care cost trends, legislated health care reforms, the required cash reserves to meet obligations year-over-year and the City's claims activity from previous years. The rate of increase for health benefits premium costs is 6.5 percent for the City's PPO plan. Dental plans and the vision plan remain unchanged.

A view of Citywide personal services costs for the FY 2024 Budget compared to the FY 2023 fiscal budget and prior year actuals appears on the next page.

FY 2024 Budget – Citywide Personal Services Costs

City of Salem Budget
Personal Services
FY 2024

Citywide Personal Services

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	$ 97,431,100	$ 90,694,225	$101,432,360	$ 94,210,998	$109,890,400	$119,799,610	$119,799,610	$119,799,610	$ 9,909,210.00	9.0%
51015	PREMIUM PAY		2,720	1,000	5,102		2,370	2,370	2,370	2,370	-
51020	SEASONAL AND RELIEF	1,927,510	1,029,321	1,988,760	1,299,393	1,613,220	1,787,090	1,787,090	1,787,090	173,870	10.8%
51025	HOLIDAY - REGULAR	220,500	283,319	225,480	294,173	219,390	249,710	249,720	249,720	30,330	13.8%
51030	OVERTIME	6,349,390	6,505,793	5,412,640	7,729,181	6,834,920	6,323,760	6,323,740	6,323,740	(511,180)	-7.5%
51080	STANDBY	424,220	319,091	433,570	283,301	452,350	471,360	471,360	471,360	19,010	4.2%
51090	DIFFERENTIAL	126,370	98,178	135,360	105,370	174,000	168,840	168,840	168,840	(5,160)	-3.0%
51100	INCENTIVES	3,030,610	3,446,319	3,248,920	3,863,885	3,605,960	3,980,720	3,980,710	3,980,710	374,750	10.4%
51120	LEAVE PAYOFF	1,254,490	1,349,047	1,296,810	1,664,621	1,451,900	1,673,400	1,673,400	1,673,400	221,500	15.3%
51130	CAR ALLOWANCE	33,840	33,384	34,920	31,257	34,770	40,340	40,340	40,340	5,570	16.0%
51135	CELL PHONE ALLOWANCE	2,820	4,102	4,220	4,289	4,800	2,810	2,810	2,810	(1,990)	-41.5%
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	93,620	87,799	90,240	93,815	95,490	113,330	113,330	113,330	17,840	18.7%
51195	OTHER PAY / BENEFITS	157,250	(54,522)	261,980	30,378	469,160	449,800	449,800	449,800	(19,360)	-4.1%
51210	FICA AND MEDICARE	8,305,930	7,652,404	8,631,630	8,121,483	9,224,420	10,131,230	10,131,240	10,131,240	906,820	9.8%
51221	WORKERS' COMP PREMIUM			1,345,290	1,345,290	1,473,920	2,199,180	2,199,180	2,199,180	725,260	49.2%
51222	WORKERS' COMP STATE ASSMT	38,370	25,922	38,320	26,075	38,260	67,040	67,050	67,050	28,790	75.2%
51225	PAID FAMIL LEAVE - STATE ASSMT			565,410	195	592,430	1,306,270	1,306,270	1,306,270	713,840	120.5%
51230	UNEMPLOYMENT	156,000	185,331	200,550	92,867	195,400	191,420	191,420	191,420	(3,980)	-2.0%
51240	EMPLOYER - RETIREMENT PERS	22,329,060	20,781,235	23,159,970	21,678,166	24,696,470	28,322,930	28,322,920	28,322,920	3,626,450	14.7%
51243	PERS UNFUNDED LIABILITY	5,499,520	5,499,520	5,719,600	5,719,820	5,949,650	6,188,180	6,188,180	6,188,180	238,530	4.0%
51245	EMPLOYER - PERS PICKUP	6,493,510	5,932,991	6,739,190	6,212,511	7,256,880	7,988,110	7,988,110	7,988,110	731,230	10.1%
51246	EMPLR - PERS IAP OPTION		392,555	396,480	405,754	395,030	420,010	420,010	420,010	24,980	6.3%
51250	INSURANCE - MEDICAL	23,415,700	20,730,951	24,328,390	21,196,829	26,113,190	29,113,190	29,113,180	29,113,180	2,999,990	11.5%
51255	INSURANCE - VISION	595,180	519,825	588,740	513,737	605,190	650,180	650,180	650,180	44,990	7.4%
51260	INSURANCE - DENTAL	2,023,450	1,778,970	2,043,720	1,763,987	2,068,790	2,166,950	2,166,950	2,166,950	98,160	4.7%
51265	INSURANCE - LIFE	184,590	167,964	276,010	171,115	281,690	309,670	309,680	309,680	27,990	9.9%
51270	INSURANCE - DISABILITY	212,930	203,736	256,920	202,393	269,450	293,670	293,670	293,670	24,220	9.0%
51275	OTHER HEALTH BENEFITS	856,410	797,944	885,910	816,678	1,076,580	1,127,870	1,127,870	1,127,870	51,290	4.8%
51310	PHYSICAL EXAMINATIONS		97,936	33,600	90	100,820	101,400	101,400	101,400	580	0.6%
	Total Personal Services	$181,199,740	$168,594,515	$189,801,270	$177,918,189	$205,210,450	$225,666,350	$225,666,340	$225,666,340	$ 20,455,890	10.0%

Work Force Changes

The FY 2024 Budget includes a net increase 52.53 full-time equivalent (FTE) positions as compared to the FY 2023 adopted budget. Year-over-year changes are demonstrated in the adjacent table. Change for the General Fund is an increase of 38.03 positions. All other City funds add 14.5 positions.

For more information about work force changes, each department section of the six *Result Areas* contains a detailed explanation.

Detailed information on staffing and position salaries for all City departments is provided in the *Miscellaneous* section of the budget document.

Adopted FY 2023 Budget Positions	*1,322.57*
FY 2024 Budget Position Changes	
General Fund:	
City Manager's Office	(4.00)
Community and Urban Development	2.00
Legal	1.13
Enterprise Services	
Customer Service Center	0.00
Facilities Services	3.00
Human Resources	3.00
Information Technology	6.00
Fire	4.00
Finance	2.00
Community Services	11.00
Library	1.00
Parks Operations	5.00
Recreation Services	1.00
Police Department	2.90
Total General Fund	**38.03**
Other Funds / Departments:	
Airport Fund	5.00
WVCC (911 Center) Fund	3.00
Self Insurance / Enterprise Services	1.50
Transportation / Public Works	1.00
Utility Fund / Public Works	4.00
Total Other Funds	**14.50**

CITY OF Salem
AT YOUR SERVICE

FY 2024 Budget
City of Salem Overview

About City Government

Council–Manager Governance

Salem operates under the council–manager form of city government. The Mayor and the City Councilors are elected by the citizens, and they develop the policies that will direct the operation of the City. The Mayor and Council hire the City Manager to implement their policy direction and manage operations. The *City Charter* provides the authority under which the City operates and outlines the roles of the Mayor, Council, and City Manager. *Salem Revised Codes* establish rules for governance and land use regulations.

Salem's Mayor and City Council

City Council consists of the Mayor and eight City Councilors, each representing one of the eight designated wards of the City. Registered voters in each ward elect a Councilor, who resides in the ward, to represent them on the Council. The term of office for each Councilor is four years, with half of the Councilors standing for election every two years. The Mayor stands for election in all eight wards of the City and serves a two-year term. The wards are as equal in population as possible and may be adjusted every ten years when the census data become available. Each member of Council, including the Mayor, has one vote. The Mayor and all Council members are unpaid volunteers who give their time to serve the community.

Managing City Operations

While the City Council and Mayor set laws, policies and goals for the City of Salem, the City Manager and City departments implement them. City departments and agencies provide services in specific areas to create a livable community and business-friendly environment. The City Manager directs the day-to-day administration of the City through Department Directors, who manage City government operations based on City Council direction, state and federal law, and City ordinance.

The City Manager is also the Chief Executive Officer of three separate municipal corporations – the City of Salem, the Salem Urban Renewal Agency, and Salem Housing Authority. The lines of business are as varied as the needs of the community. Each of these corporations is governed by a board. The City Manager reports to the boards and is their only employee.

Council's Other Roles

In Salem, the City Council also serves as the governing board for Salem's Urban Renewal Agency and Salem Housing Authority and participates on the Budget Committee.

- The *Urban Renewal Agency* of the City of Salem is a separate municipal corporation responsible for governing Salem's urban renewal areas. In Salem, the Urban Renewal Agency Board is constituted by the Mayor and City Council. The City Manager serves as the Executive Director of the Urban Renewal Agency.

- The *Salem Housing Authority* is a separate municipal corporation responsible for administering housing assistance to low- and moderate-income households in Salem. The Commission approves Salem Housing Authority actions related to matters of policy in program operation, housing development, and resident services. In Salem, the Housing Authority Commission is constituted by the City Council and resident representative. The City Manager serves as the Executive Director of the Salem Housing Authority.

- On an annual basis beginning in April, nine residents join the Mayor and City Council to form the *Budget Committee* and develop a recommendation for the City's budget. The group looks carefully at the City's estimates for revenue, and costs of services and capital projects, to develop a recommendation to City Council on the budget to cover the period from July 1 through June 30 of the next fiscal year.

Mayor and Council – Mission, Vision, and Values

The Salem Strategic Plan, adopted by City Council in March 2021, articulates the mission, vision, values, and goals of the City organization. Salem's Strategic Plan establishes policy priorities for the next three-to-five years and defines expectations of the Council and community for the services the City should provide.

During the creation of the 2021 Strategic Plan, a culmination of extensive community input on issues, followed by discussion and vetting of actions that would advance the policy issues by Council-led work groups, the Strategic Plan identifies five broad areas the community faces today and for which the Council and community expect to see progress in the near future:

- Addressing Homelessness
- Creating Community Resilience
- Increasing Equitable Delivery of City Services
- Building Great Neighborhoods
- Taking Action on Climate Change

Role of the City and Community Partners

To achieve measurable progress in each of these areas, the City will engage others and rely on partnerships with residents and businesses in our community who volunteer their time and support to our community. In some policy issue areas of interest to Council and the community, the City relies on the expertise, capacity and resources of our local utilities, educational institutions, and State agencies to achieve broader outcomes.

Policy Agenda

City Council's Policy Agenda draws from the Council and community defined priorities set forth in Salem's Strategic Plan. Through its annual Policy Agenda, City Council agrees on its specific priorities for action in the coming year and provides direction on aligning resources towards the Strategic Plan result areas through the City's budgeting process.

The Policy Agenda is organized around result areas—the community's and Council's expectations of services from the City. These result areas are derived from the vision, mission, and values in the Strategic Plan and provide the framework for the presentation of the FY 2024 budget.

Annual Cycle

The Policy Agenda is part of an annual cycle of developing the budget, policy and program evaluation, financial forecasting and reporting on progress. Each year, following input from residents, neighborhood associations, advisory boards and commissions, and the community at-large, the City Council will evaluate its policy priorities and progress toward its Strategic Plan outcomes. Through the City Council Policy Agenda, City Council agrees on specific priorities for

action in the coming year and makes those priorities clear to staff and the community. The City of Salem's budget will reflect priorities in the Policy Agenda. Staff then manage programs and activities, efficiently and effectively, and the City's financial and human resources toward those outcomes. Each fall, staff will provide an annual community report on progress.

Salem Residents Satisfaction with City Services

According to the most recent annual Residential Satisfaction Survey, the majority of Salem residents expressed satisfaction with core City services such as emergency response, water and sewer, and quality of life services like parks and recreation and the Salem Public Library.

Residents continued to voice concerns about homelessness and housing affordability. Homelessness was a concern in 2016 at 7 percent, while the most recent survey from 2022 had 57 percent of residents saying it is the most important issue for Salem. Satisfaction with the City's response to ensuring that residents of all income levels have access to affordable housing decreased from 2021 by 7 percent.

The Salem City council commissioned the Residential Satisfaction Survey to better understand residents' priorities. The insights drawn from the survey and other outreach activities helps City leaders plan for the future of Salem. Residential Satisfaction Survey results are an input into the City Council's annual work plan and direction to the organization, the City Council Policy Agenda.

Municipal Government Services

Salem is a full-service city. The City of Salem provides its residents with services protecting health, safety, and welfare. Through day-to-day operations, as a regulating agency, and as a large employer, the City impacts many facets of our community.

Day-to-day, the City provides residents, visitors and businesses with services such as police protection and emergency response, sewage collection and treatment, and safe drinking water. As a regulator, Salem provides planning and permitting to help manage growth, while simultaneously supporting job creation and development. Through franchise agreements, the City provides access to the rights-of-way for public utilities and oversight of solid waste collection. The City owns, operates, and plans for infrastructure like streets, sidewalks, bike facilities, bridges, parking facilities, parks, and water and sewer pipes to meet community needs today and in the future. Other services go beyond the basics to provide amenities that increase quality of life, including recreation, libraries and educational programs, housing and social services, public spaces, streetscaping, and public art.

This year's budget is organized around the community's and Council's expectations of services from the City. These six expectations, or result areas, are derived from the vision, mission, and values in the Strategic Plan and provide the framework for the presentation of the FY 2024 budget.

Good Governance

The enterprise is managed to be fiscally sustainable, provide quality services equitably across our community, proactively engage all residents, be forward thinking, and build capacity and partnerships to prepare for the future. To achieve this outcome, Salem does the following:

- Ensures stewardship and sustainability of the City's financial, human, information, and physical assets;
- Clearly communicates responsive, accurate, and accessible information and services;
- Strengthens and encourages community and regional partnerships;
- Provides assurance of regulatory compliance to minimize and mitigate risk; and
- Maintains transparent, ethical, inclusive and accountable leadership and inclusive collaboration.

The primary services Salem provides to ensure Good Governance are as follows:

- City administration and support to the Mayor and City Council, public communications, and community partnerships to deliver services sought by the community and Council;

- Engaging and supporting Salem's volunteer advisory boards and commissions, including facilitation of community member appointments to Salem's Board and Commissions;
- Preparing the annual budget in collaboration with the 18-member Budget Committee and long-range planning for future capital needs and funding required to sustain the municipal corporation;
- Daily financial operations like employee payroll accounting and banking/investment services;
- Maintaining and repairing vehicles and equipment;
- Providing access to public records, supporting local elections processes, and offering legal counsel to all City departments;
- Managing all aspects of employment, including recruitment, labor relations, and employee training, development, and benefits;
- Managing, planning, operating and maintaining the technology infrastructure to support operations; and
- Maintaining and preserving City-owned facilities while providing tenants with a clean and safe work environment.

Natural Environment Stewardship

Protect natural resources including all waterways, tree canopy, and our natural ecosystem, and reduce impact from the built environment and City operations on both the environment and all residents. To achieve this outcome, Salem does the following:

- Reduces the carbon footprint of the City and its operations in line with the City's climate goals and conserves energy and natural resources;
- Protects and enhances watersheds, natural areas, and natural resources;
- Plans and designs the City's growth to achieve the City's climate goals and minimize harmful environmental impacts;
- Provides leadership and education to the community to protect and preserve the natural environment; and
- Mitigates and abates natural and human caused threats to the environment.

To ensure its stewardship of the natural environment, Salem focuses primarily on providing the following services:

- Treating wastewater to meet water quality requirements;
- Monitoring and complying with environmental regulations;
- Supplying high quality drinking water to residents and businesses;
- Promoting and implementing environmental best practices, outreach and environmental education; and
- Constructing watershed, wetlands and fish ladder projects.

Safe and Healthy Community

Provide emergency services while proactively addressing the impact of crime, fire, natural disasters, and health emergencies to residents, visitors, businesses, and property. Salem achieves this outcome in the following manner:

- Fosters a climate of safety and inclusivity for all individuals where they live, work, and gather;
- Plans for and provides timely and effective response to emergencies and natural disasters;
- Actively engages with the community to proactively prevent crime, provide education on personal and community safety, and strengthen community preparedness;
- Encourages sustainable community redevelopment and rehabilitation practices; and
- Investigates and endeavors to solve crimes and address the needs of crime victims.

The primary services Salem provides to ensure a Safe Community include the following:

- Responding to emergencies by Police, Fire, 9-1-1 and ambulance services;
- Preparing within the community for natural and other emergencies;
- Ensuring buildings in our community are safe to occupy;
- Removal or abatement of nuisances or neglected property and graffiti abatement; and
- Administering a municipal court, prosecuting crimes, and adjudicating violations.

Safe, Reliable, and Efficient Infrastructure

An integrated municipal asset system of streets, bridges, bike paths, sidewalks, civic buildings, technology, and utility infrastructure. Salem achieves this outcome through the following:

- Uses City property and infrastructure for the public good;
- Manages water, stormwater, and wastewater safely and responsibly;
- Supports a balanced, accessible transportation system that reflects effective land use and reduces traffic congestion;
- Designs, constructs, and maintains an interconnected and multimodal transportation network that is safe, accessible, and sustainable for all; and
- Plans, operates, and maintains infrastructure networks.

Salem ensures a Safe, Reliable and Efficient Infrastructure, by:

- Operating, maintaining, planning, and constructing improvements to a multi-modal transportation network of streets, bridges, and pathways; and
- Operating, maintaining, planning, and constructing improvements to stormwater, water, and wastewater utilities.

Strong and Diverse Economy

A diverse economic base, robust job growth, business retention and recruitment, and a thriving, resilient downtown. Salem strives to achieve this outcome through the following activities:

- Creates opportunities for development, entrepreneurship, job creation, and economic innovation;
- Invests in programs, incentives, and technology that support business attraction, growth, and retention;
- Fosters community networks to act, connect, advocate, and cross-pollinate ideas across business sectors;
- Supports housing options, educational opportunities, and amenities that attract and develop a skilled and diverse work force; and
- Fosters regional and public / private collaboration to contribute to economic stability.

The primary services Salem provides to ensure a Strong and Diverse Economy include the following:

- Permitting private, commercial, and residential development;
- Marketing and promoting Salem's tourism, cultural activities, downtown area, and the Convention Center;
- Working with economic development partners to expand local economic opportunities and grow local companies and jobs through business growth, retention and attraction;
- Offering capital projects and grant programs to support development and redevelopment within Salem's South Waterfront, West Salem, Riverfront Downtown, McGilchrist, Mill Creek, North Gateway Jory Apartments and Fairview urban renewal areas;
- Operating the Salem Municipal Airport; and
- Permitting parking and enforcing parking regulations to ensure spaces are available for commerce.

Welcoming and Livable Community

Develop Salem to be a safe and well-maintained City with a mix of quality housing for all residents, access to parks, recreation, historic and cultural resources, and the arts. To achieve this outcome, Salem:

- Supports a long-term vision for future growth and development that strengthens, connects, and completes all neighborhoods within the community;
- Promotes an inclusive and vibrant community offering diverse and affordable housing options across the City;
- Creates and maintains parks, recreation areas, and other public spaces to offer activities that connect, benefit, and reflect our community;
- Supports the arts, historically and culturally significant buildings and sites, and community events; and
- Enhances access to multi-generational community enrichment and meaningful volunteer and neighborhood engagement opportunities.

To ensure a Welcoming and Livable Community, Salem focuses primarily on providing the following services:

- Long-range planning for future growth, reviewing development plans and land use cases,
- Supporting eighteen neighborhood associations;
- Offering multi-generational programming and access to physical and virtual collections at the Salem Public Library;
- Maintaining and developing Salem's park system, coordinating community volunteers and special events, managing the City’s recreation programs and Center 50+;
- Administering projects and programs to enhance Salem's downtown and programs to support low to moderate income households;
- Allocating federal funds granted to the City to assist low-income individuals and families with affordable housing or starting a business; and
- Acquiring and maintaining the Salem Public Art Collection.

Living in Salem

Located centrally in the Willamette Valley, Salem was incorporated as a municipal corporation in 1860, just one year following Oregon's admittance into the United States. Like most towns with a working riverfront, Salem's central business core sprang up adjacent to the Willamette River with relatively small lot residential neighborhoods surrounding it.

The City encompasses 49 square miles and is located in both Marion and Polk counties. Salem is the state capital of Oregon and the county seat of Marion County. Salem's population, based on Portland State University's 2022 certified estimate, is 179,605, which establishes it as the second largest city in Oregon behind Portland.

The City government provides a full range of municipal services. As of July 2022, the municipal corporation has 1,323 full-time equivalent positions, equating to approximately 7.4 employees per 1,000 residents.

Salem is home to:

- State government and about 20,000 State employees working here;
- Willamette University, the oldest university in the West, which hosts nearly 2,300 students;
- The region's health care facility, which is Salem's top private company, employing almost 4,900; and
- Historic downtown and numerous historic and cultural attractions.

Living in Salem – Economy and Employment

Salem is home to a wide range of industries and private employers, with business-friendly taxes and fees and proven strengths in traded industry sectors. As the State's capital, the local economy is relatively stable and enjoys a wide variety of employment. In addition to agricultural production, the area is also a strong manufacturing and distribution region with a prime location on Interstate 5 between California and Washington. Stable, low-cost infrastructure and development costs characterize the area's business climate. Abundant, high quality water, stable electrical supply, and low-cost shovel-ready land are available to industrial and business customers.

The addition of high tech to the local economy has provided steady growth in manufacturing. Other industries include trade, transportation, utilities, agriculture, food and beverage processing, education, health services, and professional and business services. Major employers, in addition to government and the hospital, include Kettle Foods, Garmin, Yamasa, West Salem Machinery, Gilgamesh Brewing, T-Mobile, Walmart and Amazon.

Business tax structure is an important item for deciding where to expand or locate a business. Unlike most states, Oregon income taxes are calculated solely on relative Oregon sales, according to *Business Oregon*. And Oregon has no sales tax.

The area is within one hour of 80,000 college students from Portland to the north and Eugene to the south. Thirty-eight of the largest state agencies are based in Salem. Private sector employers and public officials collaborate on creative, industry-driven, and proactive approaches to supporting the work force development needs of the region's employers.

The City's leading private employer, Salem Hospital, offers and has been recognized for exceptional medical services. Recent awards include a ranking as a top cardiovascular hospital for the past five years, a 2021-22 Best Hospital by U.S. News and World Report, a nationally recognized provider for joint replacement care and recognition as a top work place in Oregon.

Living in Salem – Cultural Amenities and Recreation

Salem is an exceptional community for living and working with new and well-established neighborhoods. Residents represent many cultural and religious groups resulting in a vibrant and diverse community. Many who live in the Salem area do so because of its family-friendly ambiance.

Cultural Amenities

Salem offers unique historical attractions and cultural arts including non-profit theater, music, dance, literature, art associations, historical museums, and art galleries. Salem's Riverfront Park hosts a variety of events and is home to an outdoor amphitheater which was recently updated, Salem's Riverfront Carousel, and Gilbert House Children's Museum. Salem's downtown features distinctive boutiques, restaurants, breweries, cideries, and bakeries. Salem's very successful convention center anchors a southwest corner of the downtown adjacent to the Civic Center campus.

Outdoor Recreation

Outdoor enthusiasts enjoy Salem's more than 2,300 acres of parkland and outdoor activities including golfing, cycling, fishing, and boating. Salem earned bronze Bicycle Friendly Community status and was ranked by Bicycle Magazine as one of the top 50 cities in the United States for biking. The completion of the Minto Island bicycle and pedestrian bridge in 2018 was the final link in a network connecting three of

Salem's largest parks, two bicycle and pedestrian bridges, and more than 20 miles of off-road trails.

Sports enthusiasts enjoy watching Willamette University sports, minor-league baseball at the Salem-Keizer Volcanoes Stadium, or catching the Portland Timbers U23 soccer team at McCulloch Stadium. Wallace Sports Complex hosts local, regional, and national softball and soccer competitions, bringing in over $3.5 million to the local economy during non-pandemic years.

Salem's public parks are a source of fun, beauty, and economic benefits. Salem's reservable facilities provide the perfect option for a company picnic, group outing, family reunion, or other special event.

Living in Salem – Education

Salem has an excellent K-12 school system, including public, parochial, and private schools, educating over 41,000 students each year. Grammy Award-winning music programs and high-performing athletes make the district unique.

In addition to Willamette University, which is adjacent to the state capitol, located within an hour of Salem are several universities, colleges, and vocational schools that provide undergraduate and graduate programs as well as work force training. Salem's Career and Technology Education Center, a new and growing public / private educational partnership, links students with training in key emerging sectors.

FY 2024 Budget
Budget Process and Financial Policies

The Municipal Budget

A budget for a municipal corporation, like the City of Salem, is a legal document that provides the City the authority to spend public money in accordance with local budget law.
In addition, the budget is

- a financial plan for the City for one fiscal year based upon estimates for resources and expenditures;
- an internal control mechanism that is referenced by City Council, the City's executive management, and City auditors;
- a policy document that reflects the plans and priorities of the City; and
- a public communication document that expresses the City's goals to our citizens.

A balanced annual budget is required by Oregon Budget Law (Chapter 294 of the Oregon Revised Statutes).
The law establishes standard procedures for preparing, presenting, and administering the budget. The law also requires citizen involvement in preparation of the budget – the role of the Budget Committee – and public disclosure of the budget before its formal adoption.
In addition to the budget for the municipal corporation, the City of Salem also has an Urban Renewal Agency and follows the same guidelines in Oregon Budget Law for preparation and adoption of the Agency budget. The City of Salem Budget Committee also serves as the Agency committee.

Under Oregon Budget Law, a fiscal year is a 12-month period, beginning July 1 and ending June 30.

Role of the Budget Committee

Budget committees are required in Oregon's Local Budget Law, which can be found in the Oregon Revised Statutes (ORS) beginning with 294.305. The City of Salem's 18-member Budget Committee is comprised of nine elected officials and nine appointed volunteers. In Salem, there is one elected official and one appointed volunteer from each ward and two at-large members. The committee is the fiscal planning advisory board to the City Council. In its advisory role, the committee reviews quarterly financial reports and the City Manager's five-year financial forecast in the winter. Each spring, the committee receives quarterly financial reports, the City Manager's budget message and reviews and deliberates the City Manager's recommended upcoming fiscal year budget, while providing the public an opportunity to comment on it. The culmination of this work is setting the City's tax levy and recommending a budget to the City Council.

Preparing the Budget The "annual budget process" for the City of Salem, its City Council, executive management, managers, and financial analysts is continuous – a 12-month cycle that includes preparation, adoption, implementation, monitoring, and management.

The nine steps listed on the next page have been identified by the Oregon Department of Revenue as necessary to meet the requirements in law for budget adoption. The period of budget preparation to adoption for the City is approximately 7 months.

Step 1 – Budget Officer Appointed

For Salem, this employee is the Chief Financial Officer.

Step 2 – Preparing the Proposed Budget

The Budget Officer supervises the preparation of the proposed budget in conformance with the City Council's policy agenda and direction, and with the City Manager's guidance and oversight and the involvement and assistance of all City departments. City Council's policy agenda is also informed each year by resident satisfaction surveying. In advance of this period of budget preparation (generally January through March each year), the City Manager presents a five-year financial forecast for the City's General Fund and several other funds of particular note.

Step 3 – Public Meeting Notice

Budget law prescribes the method, timing, and content of the public notice for Budget Committee meetings. The City of Salem includes in the notice the location, date, and time of the meeting for the presentation of the City Manager's budget message, as well as all subsequent meetings scheduled for review of the proposed budget.

Step 4 – Budget Committee Meetings

At least one meeting must be held to receive the budget message and allow the public to provide comment. During April and May each year, the City of Salem holds several meetings, the first of which includes the presentation of the budget message. In the Spring of 2020, the City of Salem held all their Budget Committee meetings virtually for the first time. The City will return to in person meetings with the hybrid option for the FY 2024 budget year.

Step 5 – Committee Approves the Budget

The final meeting during the April – May period is designated for the Budget Committee to provide its recommendation to the City Council. As the City of Salem budget requires an ad valorem tax to be in balance, the Budget Committee also must approve an amount or rate of total ad valorem property taxes to be certified by the county assessor. The City's permanent tax rate is $5.8315 per $1,000 of assessed valuation. In addition, the Budget Committee approves the tax levy for general obligation bonds. This amount varies annually depending on debt repayment needs.

Step 6 – Budget Summary and Notice of Budget Hearing

After the budget is approved by the Budget Committee, the City's governing body – the City Council – must hold a public hearing. Once again, budget law prescribes the method, timing, and content of the notice for this meeting. In the City, this notice is referred to as the "legal ad," and it comprises summary budget

information at the fund level – and in some cases, the department level – for operating expenditures and non-operating expenditures, as well as resources (beginning cash balance and anticipated new revenues).

Step 7 – Budget Public Hearing

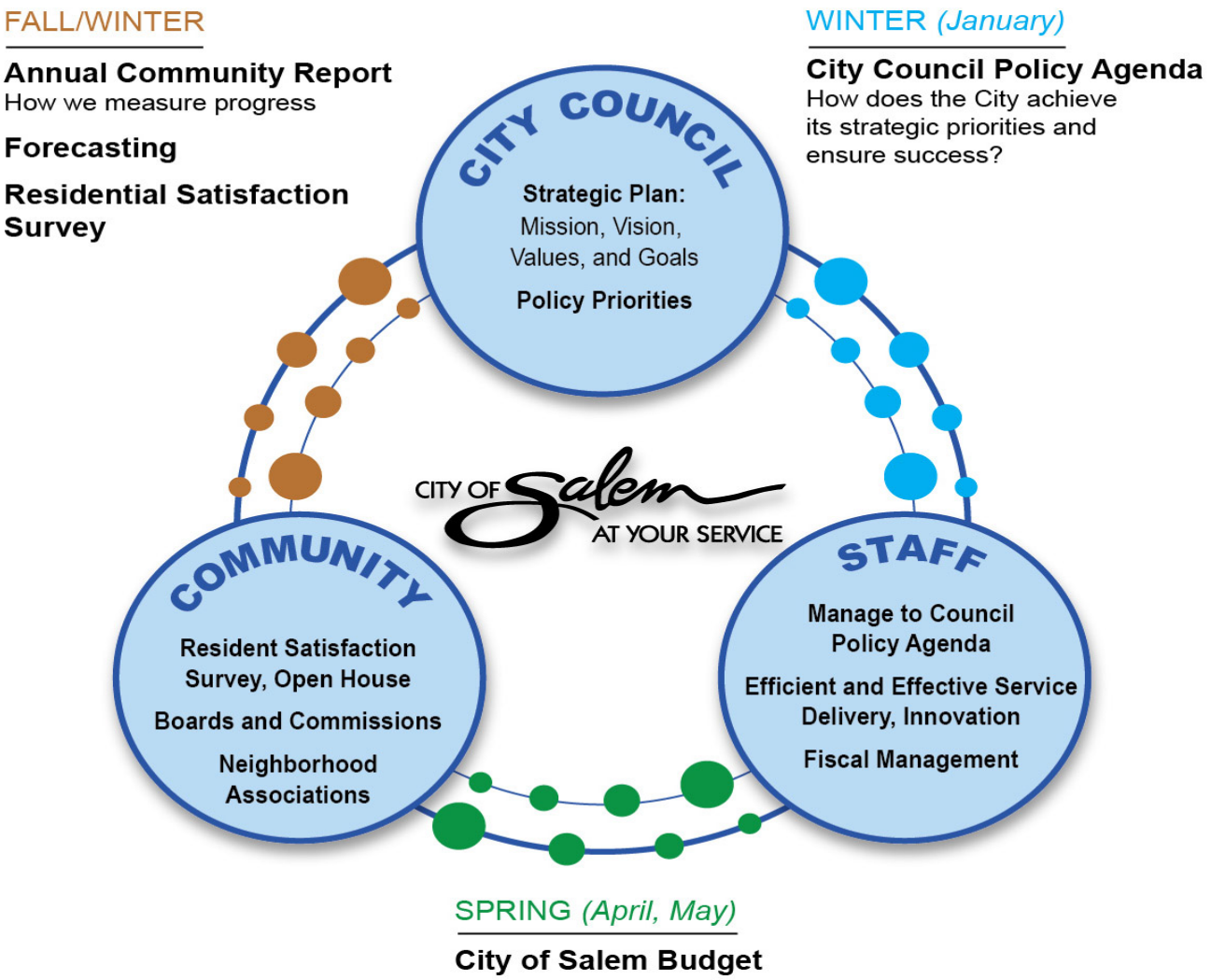
The budget public hearing must be held by the City Council on the date specified in the public notice. The purpose of this hearing is to receive public testimony on the budget approved by the Budget Committee.

Step 8 – Budget Adopted, Taxes Declared, Appropriations Set

Following the public hearing, the City Council adopts the budget establishing appropriation authority – the amount that can be spent – in each fund and setting and categorizing the tax levy. While the City Council can make changes to the budget approved by the Budget Committee prior to adoption, the tax levy may not be changed, and appropriations may not be increased by more than ten percent. The budget is adopted through a resolution no later than June 30.

Step 9 – Budget Filed and Certified

By July 15 of the new fiscal year, the City must submit tax levy certification to both Marion and Polk county assessors and copies of the budget resolution.



The cycle of reporting and surveying; aligning community priorities and strategic goals through the City Council's policy agenda; and then developing and presenting the annual budget.

Financial Policies

City Council policies represent an official position of the Council established by a majority vote of the Council. A policy establishes direction and guidance for the City's actions and response to a specific problem, issue, or need. Salem's City Council has 16 financial policies; a brief summary appears below. The complete index of City Council financial policies is available at: https://www.cityofsalem.net/government/city-council-mayor/about-city-council/council-policy

Policy C-1 – Transient Occupancy Tax (TOT) Funding

Commonly known as a hotel / motel tax or lodging tax, the TOT is a nine percent tax charged for an overnight stay. The TOT is based on the nightly rate paid by the occupant and is collected for the City by the lodging operator or the booking / hosting service. The purpose of this policy is to provide guidance to the City Manager and the Cultural and Tourism Promotion Advisory Board for recommendations to the City Council for the use of TOT funds.

Policy C-2 – Debt Management

The City of Salem's debt management policy guides issuance of the City's debt obligations, retention or improvement of the City's existing bond rating, and maintenance of the City's ability and capacity to incur debt and other long-term obligations at favorable interest rates for capital improvements, facilities and equipment beneficial to the City and necessary for essential services.

Policy C-4 – Selection of Auditors

It is essential that the City Council trust and have confidence in the City's external auditor. The City Council, in compliance with State and City public contracting rules, participates in the selection of the City's auditor.

Policy C-5 – Capitalization Level for Reporting General Fixed Assets

The capitalization level for recording general fixed assets is $10,000.

Policy C-6 – Reimbursable Expenses for Travel, Training, Professional Development, and Other City Business

Procedures in this policy guide reimbursement to the Mayor and members of the City Council for expenses that may occur while conducting City business.

Policy C-7 – Investment Policy and Portfolio Guidelines

The Investment Policy establishes investment objectives, provides guidelines, and sets forth responsibilities and reporting procedures necessary for the prudent management and investment of City of Salem funds. This policy was recently updated to include Environmental, Social, and Governance criteria for investing.

Policy C-8 – Budget and Revenue Policies

Council Policy C-8 provides Citywide operating budget guidance, including the adoption of a structurally balanced budget where

operating revenues are equal to, or exceed, operating expenditures. Policy C-8 also includes guidance on user fees, use of one-time resources, and grants.

The 2021-2026 Salem Strategic Plan and City Council 2022 Policy Agenda identified goals and actions to achieve this structural balance and provide for sustainable service delivery.

Policy C-9 – Capital Improvement Program

One of the primary responsibilities of local governments is the creation and preservation of a community's physical infrastructure including roads and bridges; water, wastewater and stormwater systems; public buildings; parks and open spaces; and communication and information management systems. As this infrastructure requires a significant commitment of public resources, planning for capital improvements is a matter of prudent financial management. Policy C-9 provides the general principles under which the City's Capital Improvement Program (CIP) is developed and implemented.

Policy C-10 – Building and Safety Fund Balance / Reserve

This policy establishes the components and uses of the fund balance for the Building and Safety Fund. Sound financial management practices include establishing designated and undesignated fund balances sufficient to provide:

- resources for events and service needs that were unanticipated during budget development;
- covering cash flow needs during a fiscal year; and
- providing a source of funds to sustain services during a temporary slowing in revenue and / or a source of bridge funding to allow transition to sustainable service levels.

Policy C-11 – General Fund Balance / Reserve Policy

This policy establishes a working capital or fund balance goal for the General Fund. Consistent with Policy C-10, this policy is guided by sound financial management practices related to the purposes for establishing and maintaining designated and undesignated fund balances.

The fund balance goal for the General Fund is 15 percent of current budgeted revenues. For purposes of preparing the budget, the fund balance consists of the contingency, service stabilization reserve and unappropriated ending fund balance. Funds appropriated and available to meet unanticipated events, service needs or revenue shortfalls during a current fiscal year. The proposed fiscal year 2024 budgets $3.0 million in contingency which satisfies the contingency and reserve requirements of the policy. The remaining portion of the fund balance is unappropriated.

Policy C-12 – Fund Balance / Reserve Policy for the Emergency Services Fund

The City's contract with Falck Ambulance is managed in the Emergency Services Fund. A service stabilization reserve equivalent to a minimum of six months of operating expenses, a contingency appropriation, and a set aside for capital equipment are included

in this policy. The minimum operating reserve would be sufficient to cover the cost for the City to resume ambulance service as the primary provider, if necessary.

Policy C-13 – Identity Theft Prevention Program

The City's Identity Theft Prevention Program guides compliance with the Red Flag Rule and Oregon Consumer Identity Theft Protection Act (OCITPA) through detection, prevention, and mitigation of identity theft in connection with the opening of a new covered account or with an existing covered account with the City.

Policy C-14 – Utility Fund Financial Policy

Salem provides water, wastewater, and stormwater services to all Salem residents. In addition, Salem provides water and / or wastewater services to other communities in the Willamette Valley. Meeting the funding needs for the maintenance and reinvestment in each system is critical.

This policy guides forecasting and rate proposal development for sound financial management of the fund. The policy includes the establishment of an operating reserve (equal to 120 days of operations) and debt reserve (one year of outstanding debt service) levels, a subordinate debt coverage ratio (funding to make debt payments), and capital funding strategies to support fund management.

Policy C-15 – Use of City Resources for Marijuana Based Activities

Policy concerning the use of City resources, including City property and City funds for marijuana based activities.

Policy C-16 – Employee Benefits Self Insurance Fund Balance

The City manages its own health benefits self-insurance program. Policy C-16 provides for a rate stabilization reserve equaling 12 months of budgeted operating expense plus 10 percent of budget claims; a claims reserve based on an actuarial review; and a contingency account.

Policy C-17 – Risk Self Insurance Fund Balance

The City's self-insured Workers' Compensation and Liability programs are combined in this fund with a rate stabilization reserve equaling the minimum of the combined deductibles for each program and two times the property deductible for catastrophic losses; a claims reserve based on an actuarial review of the program; and a contingency account.

Policy C-18 – Post-Issuance Compliance Procedures Policy

The City issues debt for various sorts of capital projects. After issuing this debt, there are requirements to ensure that funds are being handled appropriately including distribution of duties among officials, records retention and annual review of bond financed property.

City of Salem Fiscal and Accounting Structure

The City's fiscal and accounting structure begins with a fund, which is used to record estimated resources (beginning working capital and current revenues) and requirements (all expenditure types plus unappropriated ending working capital) for specific activities or to meet certain objectives for a specific regulation.

Within a fund, the financial organization begins with a department (Police, Fire, and Community Development as examples) and can be further refined: Fund → Department → Division → Section → Cost Center. In the City's vernacular, this hierarchy is simply referred to as a "cost center."

The City's General Fund expenditure budget is adopted at the department level within the designation of operating expenditures (personal services, materials and services, and capital outlay) and non-operating expenditures (debt service, transfers, contingencies). Budgets for other City funds are adopted at the fund level with the same operating / non-operating expenditure designations.

City of Salem Fund Types

Financial activities of the City are accounted for in 24 funds, which are grouped into eight fund types.

Capital Project Fund Type

What: Records activities to build or acquire capital facilities

Most capital improvement projects of the City, including streets, parks, airport, and utility facilities and infrastructure are recorded in this type of fund. Principal sources of financing are bond proceeds, water and sewer use charges, system development charges, federal grants, and transfers from other City funds.

Debt Service Fund Type

What: Records repayment of debt

This type of fund is established to account for voter-approved, general long-term debt principal and interest payments supported by property tax. In addition, the City manages its pension obligation debt in this type of fund with the cost of the principal and interest payments covered by the nine City funds that include staff.

Enterprise Fund Type

What: Records activities for operating / maintaining a self-supporting service

This fund type is generally self-supporting with expenses covered by user charges or fees. An example of an enterprise fund is the City's Utility Fund, which accounts for the operation of the utilities with the primary revenue source of user charges.

General Fund Type

What: Records general activities of the City

This fund supports the general activities of the City with principal revenue sources of property taxes, franchise fees, state shared revenues, and charges for services to the public and other funds in the City organization.

Internal Service Fund Type

What: Records activities of centralized support services

Centralized functions like management of the City's fleet or the self-insurance program are recorded in this fund type. Principal revenue sources are rates charged to other City departments.

Reserve Fund Type

What: Accumulates funds to pay for services, projects, property, or equipment

Reserve funds are used to account for funding that is set aside for a specific purpose that supports the City's operations. The newly established Equipment Replacement Reserve Fund focuses on vehicle and equipment replacement with revenues derived from charges to other City departments.

Special Revenue Fund Type

What: Records activities supported by revenues designated for a specific purpose

Revenues for this fund type are generally considered limited in terms of the services that can be supported. Examples of designated uses of "special revenues" include state highway gas taxes supporting street maintenance, airport lease fees funding operation of McNary Field, and building permit charges covering the cost of inspections.

Trust and Agency Fund Type

What: Records funds held in trust for various groups and specific purposes

The City maintains several dozen separate funds for managing resources of various groups and / or for special purposes. The Trust and Agency fund type is also used by the City for the temporary holding of funds when the City acts as a pass-through agency. Examples of trust funds managed by the City include "Library Gifts" for receiving donations for library purposes, "K-9 Trust" for supporting the Police Department's service dog unit, and "Future Public Works Projects" for receiving funds from development to be applied to localized public improvements. For purposes of budget adoption, the City groups all of the trust and agency funds into one reporting unit. However, for accounting purposes, the funds are tracked separately.

CITY OF Salem
AT YOUR SERVICE

The Adopted FY 2024 Budget *Wayfinding*

PBB Result Area Program Summary Displays

Using Priority Based Budgeting (PBB), the Adopted FY 2024 Budget displays the budget across the six distinct result areas that were previously outlined; Natural Environment Stewardship, Safe Community, Strong and Diverse Economy, Welcoming and Livable Community, Good Governance, and Safe, Reliable and Efficient Infrastructure.

Result Area Summaries

Each result area has a summary of services and programs section that includes detailed program information. Each City program lists the FY 2023 Adopted Budget, the FY 2024 Adopted Budget, and the full time employee (FTE) count for each year. For each program overall alignment is also displayed. A check mark icon (✓) under a Result Area icon means that the program referenced has some level of influence on that result area. The alignment column describes the overall influence (Most, More, Less, Least) as determined by the combined program scoFre for all result areas and basic program attributes (BPAs). It is important to note that a "Less" or "Least" alignment does not mean that a program is not important or that the City should stop providing that service. A "Less" or "Least" alignment shows that a program does not have a strong influence in multiple result areas and basic program attributes, but it may still be essential to accomplishing the goals of one or more result areas.

Governance Results

Programs included in the Good Governance result area are generally internal facing programs. For governance programs the information display is similar to that of the other result areas. Instead of result area icons, initializations are used and are defined as follows: SS = Stewardship and Sustainability; CC = Clearly Communicates; SP = Strengthens Partnerships; RC = Regulatory Compliance; and LC = Leadership and Collaboration. Some examples of programs in this category include Accounts Payable, Employee Development, and IT Service Desk Support.

City of Salem Budget
RESULT AREA SUMMARY
All Funds
FY 2024

Fund No.	Fund Name	Result Areas: Good Governance	Natural Environment Stewardship	Safe and Healthy Community	Safe, Reliable, and Efficient Infrastructure	Strong and Diverse Economy	Welcoming and Livable Community	Total
101	General	$ 40,364,910	$ 222,490	$ 111,145,070	$ 1,274,520	$ 4,512,650	$ 28,664,520	**$ 186,184,160**
155	Transportation Services	-	1,420,460	-	18,781,510	-	-	**20,201,970**
156	Streetlight	-	-	-	2,507,650	-	-	**2,507,650**
160	Airport	-	-	-	-	2,545,670	-	**2,545,670**
165	Community Renewal	-	-	-	-	-	11,318,570	**11,318,570**
170	Downtown Parking	-	-	-	-	1,072,080	-	**1,072,080**
175	Cultural and Tourism	404,580	-	-	-	3,906,590	715,520	**5,026,690**
176	Public Art	-	-	-	-	-	72,350	**72,350**
177	Tourism Promotion Area	1,350,000	-	-	-	-	-	**1,350,000**
180	Leasehold	-	-	-	-	960,930	-	**960,930**
185	Building and Safety	1,294,830	-	6,981,070	-	81,430	-	**8,357,330**
210	General Debt Service	6,188,050	-	-	18,084,840	-	-	**24,272,890**
310	Utility	2,703,940	23,264,150	-	113,332,730	53,810	-	**139,354,630**
320	Emergency Services	-	-	5,983,950	-	-	-	**5,983,950**
330	Willamette Valley Comm. Center	-	-	16,148,830	-	-	-	**16,148,830**
335	Police Regional Records System	-	-	273,750	-	-	-	**273,750**
355	City Services	12,247,850	-	2,018,520	-	-	-	**14,266,370**
365	Self Insurance Benefits	37,648,530	-	-	-	-	-	**37,648,530**
366	Self Insurance Risk	10,946,330	-	-	-	-	-	**10,946,330**
388	Equipment Replacement Reserve	12,251,940	-	13,421,120	-	1,220,530	-	**26,893,590**
400	Trust (Special Revenue)	503,470	-	2,784,940	557,280	2,450	12,236,180	**16,084,320**
	Total Operating	**$ 125,904,430**	**$ 24,907,100**	**$ 158,757,250**	**$ 154,538,530**	**$ 14,356,140**	**$ 53,007,140**	**$ 531,470,590**
255	Capital Improvements	1,569,840	-	4,719,150	143,954,600	4,379,710	3,171,150	**157,794,450**
260	Extra Capacity Facilities	-	-	-	42,356,210	-	14,187,900	**56,544,110**
275	Development District	-	-	-	10,459,140	-	-	**10,459,140**
	Total Construction	**$ 1,569,840**	**$ -**	**$ 4,719,150**	**$ 196,769,950**	**$ 4,379,710**	**$ 17,359,050**	**$ 224,797,700**
	Total Budget	**$ 127,474,270**	**$ 24,907,100**	**$ 163,476,400**	**$ 351,308,480**	**$ 18,735,850**	**$ 70,366,190**	**$ 756,268,290**

Good Governance

Manage the enterprise to be fiscally sustainable, provide quality service equitably across our community, proactively engage all residents, be forward thinking, and build capacity and partnerships to prepare for the future.

Supporting City Departments

City Manager's Office

Finance

Enterprise Services

Legal

Summary of City Services

The mission of the City is to provide fiscally sustainable and quality services to enrich the lives of present and future residents, the quality of our environment and neighborhoods, and the vitality of the economy. The half-billion-dollar municipal corporation operates under the council–manager form of city government. As of July 2022, the municipal corporation has 1,322.57 full-time equivalent positions, equating to approximately 7.41 employees per 1,000 residents.

Civic Center, Downtown Salem (2021)

Good Governance

City Manager

General Fund - supports the City Manager's Office administration

Equipment Replacement

Equipment and Asset Replacement Reserve Fund - supports the purchase of new vehicles and equipment Citywide

Enterprise Services

City Services Fund, Facilities Services - maintaining safe, common exterior areas for operations at the City shops complex

City Services Fund, Fleet Services - maintains and repairs City vehicles and equipment used for daily operations and operates a Citywide fueling station

General Fund, Human Resources - provides employee relations, labor relations, specialized training, recruitment and payroll services to all City departments

General Fund, Facilities Services - performs building maintenance, repair, asset management, and custodial services at City owned and / or managed facilities

Self Insurance Fund, Health Benefits - manages and coordinates employee medical, dental, vision, life, disability benefits programs and the City sponsored health clinic

Self Insurance Fund, Risk - provides risk and safety consultation services and oversees workers' compensation and liability claims for all City departments

City Services Fund, Connectivity / Telecomm - operation and maintenance of the City's telecommunication system; expansion of infrastructure

City Services Fund, Document Services - provides copy, mail, document production, messenger / courier, and archival services to all City departments

Finance

General Fund- budget, financial reporting, accounting and purchasing services

Legal

General Fund - provides legal advice and counsel to all City departments, prosecutes a variety of misdemeanor crimes, defends the City against claims in court, manages access to public records, and administers the local elections process

Mayor and Council

General Fund - supports meetings, special events, and training for the Mayor and City Councilors, the financial audit process, and hearings officer services

Non Departmental

General Fund - expenses that provide a Citywide benefit or that are not easily allocated to a specific department

Good Governance

The enterprise is managed to be fiscally sustainable, provide quality services equitably across our community, proactively engage all residents, be forward thinking, and build capacity and partnerships to prepare for the future.

Ensures stewardship and sustainability of the City's financial, human, information, and physical assets

Clearly communicates responsive, accurate, and accessible information and services

Strengthens and encourages community and regional partnerships

Provides assurance of regulatory compliance to minimize and mitigate risk

Maintains transparent, ethical, equitable, and accountable leadership and inclusive collaboration

Result Area Statistics

Service Provider Department	Statistic Description	The Number	
City Manager	Community Satisfaction Survey: are City services distributed fairly?	28%	FY 2023
City Manager	Community Satisfaction Survery: ease of finding information needed to resolve a City issue	19%	FY 2023
City Manager	Community Satisfaction Survey: residents that are very or somewhat satisfied with overall City services	57%	FY 2023
City Manager	Community Satisfaction Survey: satisfaction with value received for taxes and fees paid	30%	FY 2023
City Manager	Number of growth in Salem Connections Weekly Newsletter Y-O-Y	838	
Finance	Maintain City's favorable bond ratings	GO: Aa2, Revenue: Aa2	
Finance	Number of audit findings by independent auditor	0	FY 2022
Enterprise Services - HR	Total employment applications processed	7,400	
Enterprise Services - HR	Percentage minority employees of total employees	18.4%	CY 2022
Enterprise Services - HR	Total number of recruitments	320	

Good Governance

The enterprise is managed to be fiscally sustainable, provide quality services equitably across our community, proactively engage all residents, be forward thinking, and build capacity and partnerships to prepare for the future.

Ensures stewardship and sustainability of the City's financial, human, information, and physical assets	Clearly communicates responsive, accurate, and accessible information and services	Strengthens and encourages community and regional partnerships	Provides assurance of regulatory compliance to minimize and mitigate risk	Maintains transparent, ethical, equitable, and accountable leadership and inclusive collaboration

Result Area Statistics

Service Provider Department	Statistic Description	The Number
Enterprise Services - HR	Total career and seasonal / part-time hires	107 career / 143 seasonal / p-t
Enterprise Services - Risk	Liability claims paid (calendar year 2022)	12
Enterprise Services - Risk	Liability claims filed (calendar year 2022)	85
Enterprise Services - Risk	Liability reported incidents	116
Enterprise Services - Facilities	Square feet of service area	2,300,803
Enterprise Services - Facilities	Total square feet cleaned by custodial crew each shift	426,198 (up to this amount)
Legal	Public Record Requests received Citywide in 2022	13,402
Legal	Misdemeanor charges filed in 2022	1,451
Legal	Misdemeanor cases adjudicated in 2022	1,497

During the City's first year of implementing Priority Based Budgeting, programs in the result area of Good Governance were scored against the result area definitions noted at the top of this page along with program attributes of demand, mandate, reliance, cost recovery, and population served. The program pages of the Good Governance section of the budget document include a checkmark indicating in which of the Good Governance definitions a program was scored. The definition symbols in this section are: SS = Stewardship and Sustainability; CC = Clearly Communicates; SP = Strengthens Partnerships; RC = Regulatory Compliance; and LC = Leadership and Collaboration. Throughout the budget document, there are programs -- Operating and Technology Transfers, as an example -- that were not scored.

Good Governance FY 2024 Fund Overview

The City's financial activity is accounted for in various funds and are then grouped by the type of expenditure. The below table summarizes the result area expenditure budget by Fund, Department, and account group.

	Personal Services	Materials and Services	Capital	Interfund Transfers	Debt Service	Contingencies	**Total**
General Fund							
Mayor & Council	$ -	$ 410,290	$ -	$ -	$ -	$ -	**$ 410,290**
City Manager	1,177,720	209,540	-	-	-	-	**1,387,260**
Enterprise Services	18,750,900	4,510,310	327,760	121,150	-	-	**23,710,120**
Legal	3,090,130	158,830	-	15,000	-	-	**3,263,960**
Finance	3,861,990	397,500	-	-	-	-	**4,259,490**
Community Services	205,150	7,130	-	-	-	-	**212,280**
Community and Urban Development	718,620	45,120	-	-	-		**763,740**
Library	150,090	7,200	-	-	-	-	**157,290**
Non Departmental	86,000	2,739,480	-	-	375,000	3,000,000	**6,200,480**
General Fund Total	$ 28,040,600	$ 8,485,400	$ 327,760	$ 136,150	$ 375,000	$ 3,000,000	**$ 40,364,910**
Cultural Tourism Fund							
Non Departmental	$ -	$ 404,580	$ -	$ -	$ -	$ -	**$ 404,580**
Cultural Tourism Fund Total	$ -	$ 404,580	$ -	$ -	$ -	$ -	**$ 404,580**
Tourism Promotion Area Fund							
Non Departmental	$ -	$ 1,350,000	$ -	$ -	$ -	$ -	**$ 1,350,000**
Tourism Promotion Area Fund Total	$ -	$ 1,350,000	$ -	$ -	$ -	$ -	**$ 1,350,000**
Building and Safety Fund							
Community and Urban Development	$ 207,560	$ 1,087,270	$ -	$ -	$ -	$ -	**$ 1,294,830**
Building and Safety Fund Total	$ 207,560	$ 1,087,270	$ -	$ -	$ -	$ -	**$ 1,294,830**
General Debt Fund							
Non Departmental	$ -	$ -	$ -	$ -	$ 6,188,050	$ -	**$ 6,188,050**
General Debt Fund Total	$ -	$ -	$ -	$ -	$ 6,188,050	$ -	**$ 6,188,050**

Good Governance FY 2024 Fund Overview

The City's financial activity is accounted for in various funds and are then grouped by the type of expenditure. The below table summarizes the result area expenditure budget by Fund, Department, and account group.

	Personal Services	Materials and Services	Capital	Interfund Transfers	Debt Service	Contingencies	**Total**
Utility Fund							
Public Works	$ 1,937,510	$ 766,430	$ -	$ -	$ -	$ -	**$ 2,703,940**
Utility Fund Total	$ 1,937,510	$ 766,430	$ -	$ -	$ -	$ -	**$ 2,703,940**
City Services Fund							
Enterprise Services	$ 2,609,210	$ 7,086,490	$ 207,850	$ -	$ -	$ -	**$ 9,903,550**
Public Works	-	2,304,300	-	40,000	-	-	**2,344,300**
City Services Fund Total	$ 2,609,210	$ 9,390,790	$ 207,850	$ 40,000	$ -	$ -	**$ 12,247,850**
Self Insurance Benefits Fund							
Enterprise Services	$ 807,440	$ 36,841,090	$ -	$ -	$ -	$ -	**$ 37,648,530**
Self Insurance Benefits Fund Total	$ 807,440	$ 36,841,090	$ -	$ -	$ -	$ -	**$ 37,648,530**
Self Insurance Risk Fund							
Enterprise Services	$ 1,270,370	$ 9,675,960	$ -	$ -	$ -	$ -	**$ 10,946,330**
Self Insurance Risk Fund Total	$ 1,270,370	$ 9,675,960	$ -	$ -	$ -	$ -	**$ 10,946,330**
Equipment Replacement Fund							
Equipment Replacement	$ -	$ -	$ 12,251,940	$ -	$ -	$ -	**$ 12,251,940**
Equipment Replacement Fund Total	$ -	$ -	$ 12,251,940	$ -	$ -	$ -	**$ 12,251,940**
Trust Fund							
Non Departmental	$ -	$ 500,000	$ -	$ -	$ -	$ -	**$ 500,000**
Mayor & Council	-	3,470	-	-	-	-	**3,470**
Trust Fund Total	$ -	$ 503,470	$ -	$ -	$ -	$ -	$ 503,470
Result Area Total	$ 34,872,690	$ 68,504,990	$ 12,787,550	$ 176,150	$ 6,563,050	$ 3,000,000	**$ 125,904,430**

Good Governance FY 2024 Department Overview

The City's financial activity is accounted for in various funds and are then grouped by the type of expenditure. The below table summarizes the result area expenditure budget by department and account group.

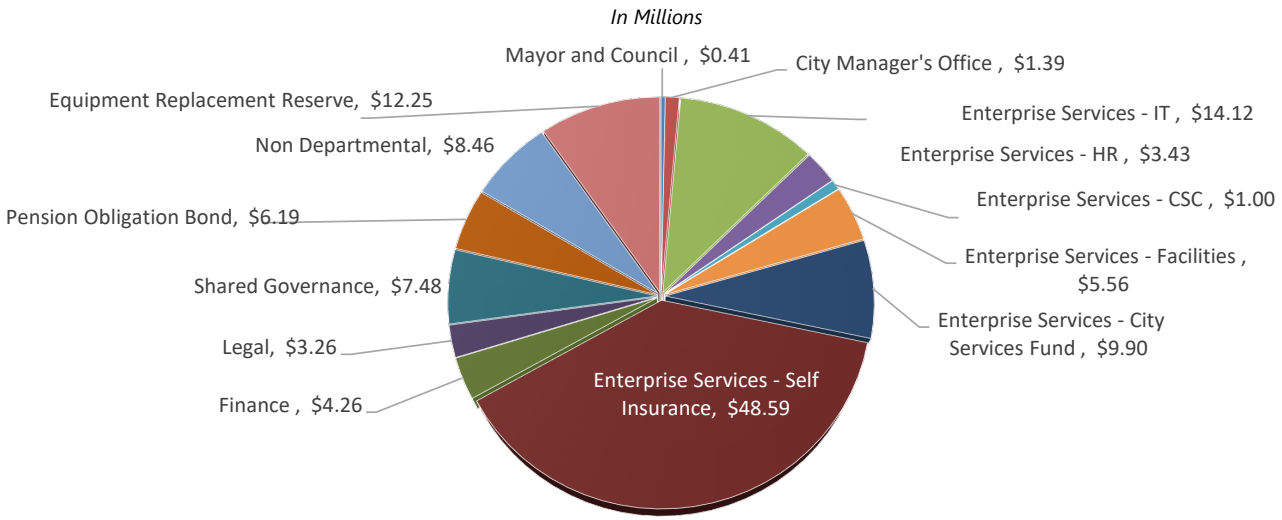
		Personal Services	Materials and Services	Capital	Interfund Transfers	Debt Service	Contingencies	**Total**
1.	City Manager	$ 1,177,720	$ 209,540	$ -	$ -	$ -	$ -	**$ 1,387,260**
2.	Debt Service	-	-	-	-	6,188,050	-	**6,188,050**
3.	Enterprise Services	18,750,900	4,510,310	327,760	121,150	-	-	**82,208,530**
4.	Equipment Replacement	-	-	12,251,940	-	-	-	**12,251,940**
5.	Finance	3,861,990	397,500	-	-	-	-	**4,259,490**
6.	Legal	3,090,130	158,830	-	15,000	-	-	**3,263,960**
7.	Mayor & Council	-	413,760	-	-	-	-	**413,760**
8.	Non Departmental	86,000	4,994,060	-	-	375,000	3,000,000	**8,455,060**
9.	Shared Governance	3,218,930	4,217,450	-	40,000	-	-	**7,476,380**
	Result Area Total	$ 30,185,670	$ 14,901,450	$ 12,579,700	$ 176,150	$ 6,563,050	$ 3,000,000	**$ 125,904,430**

Good Governance FY 2024 Budget Overview

The City is required to display all phases of the budget - the initial proposal from the City Manager, the recommendation of the Budget Committee, and the result adopted by the City Council. The columns in the numeric table will be populated with numbers when each phase of the budget process is completed. Capital projects appear in the Capital Improvements section of the budget document.

Expenditures	Mgr Rec FY 2024	BC Rec FY 2024	Adopted FY 2024	% of Total
Service Area - All Funds				
Personal Services	$ 34,872,690	$ 34,872,690	$ 34,872,690	27.7%
Materials and Services	68,319,970	$ 68,319,970	$ 68,504,990	54.4%
Capital Outlay	12,747,590	$ 12,747,590	$ 12,787,550	10.2%
Debt Service	6,563,050	$ 6,563,050	$ 6,563,050	5.2%
Contingencies	3,000,000	$ 3,000,000	$ 3,000,000	2.4%
Transfers	176,150	$ 176,150	$ 176,150	0.1%
Total Expenditures - All Funds	$ 125,679,450	$ 125,679,450	$ 125,904,430	
Total Number of Positions	*229.17*	*229.17*	*229.17*	

Good Governance
Result Area Expenditures by Department / Program



1. City Manager Summary of Services and Programs

Summary of Services

The City Manager's Office (CMO) provides organization-wide administration, facilitates public communication, sustains community and neighborhood relationships, and coordinates Citywide special projects. To make our community a more diverse and welcoming place, the City ensures compliance with federal regulations pertaining to social justice and manages issues surrounding discrimination, prejudice, and human rights.

What's New in this Budget?

In FY 2023-24, the City Manager's Office will purchase new communications software that will work to increase public participation, diversity of participation and the City's volunteer base, outreach to Neighborhood Associations, advisory boards and other community groups. The City's Strategic Engagement and Communications Plan is anticipated to be completed at the end of this current fiscal year and the new software will allow for a jump start on plan recommendations and actions.

Work Force Changes

The City Manager's Office will have some positions and their allocations moving to the new Community Services Department. As a result, some of the programs displayed below demonstrate a decrease. In actuality, the variance between FY 2023 and FY 2024 are simply in another result area such as Welcoming and Livable Community.

General Fund Programs and FTE

	FY 2023		FY 2024							
	Program Budget	Staff	Program Budget	Staff	Alignment	CC	LC	RC	SS	SP
Boards and Commissions Support	31,070	0.25	40,660	0.20	Least	✓	✓	✓	✓	✓
City Council Support	232,570	1.25	255,570	1.25	Most	✓	✓	✓	✓	✓
Citywide Planning and Initiatives	138,830	0.50	145,170	0.50	More	✓	✓	✓	✓	✓
Communications Strategy and Delivery	294,730	2.00	422,250	1.95	Less	✓	✓	✓	✓	✓
Community Partnerships and Engagement	162,870	0.65	134,520	0.55	Less	✓	✓	✓	✓	✓
Diversity, Equity, and Inclusion	63,900	0.40	6,940	0.05	More	✓	✓	✓	✓	✓
Organizational Management	300,720	1.35	361,260	1.30	More	✓	✓	✓	✓	✓
Policy Analysis	19,640	0.10	20,890	0.10	Less	✓	✓	✓	✓	✓
Total General Fund	$ 1,244,330	6.50	$ 1,387,260	5.90						

2. Debt Service Summary of Services and Programs

Summary of Services

In 2005, the City of Salem bonded a portion of its PERS liability which has resulted in annual cost savings related to the City's full PERS obligation. To date, the City has saved approximately $19.37 million from issuing this debt.

The funding source for the debt repayment is calculated as part of the City's personal services costs and is paid by funds / departments with employees. The debt service for the PERS pension obligation bond in FY 2024 is $6,188,050.

For more information about the City's debt service obligations, see the Debt Service section of the budget document.

Debt Service Fund Program

	FY 2023 Program Budget	FY 2024 Program Budget
Pension Obligation Bond	5,949,470	6,188,050
Total Debt Service Fund	$ 5,949,470	$ 6,188,050

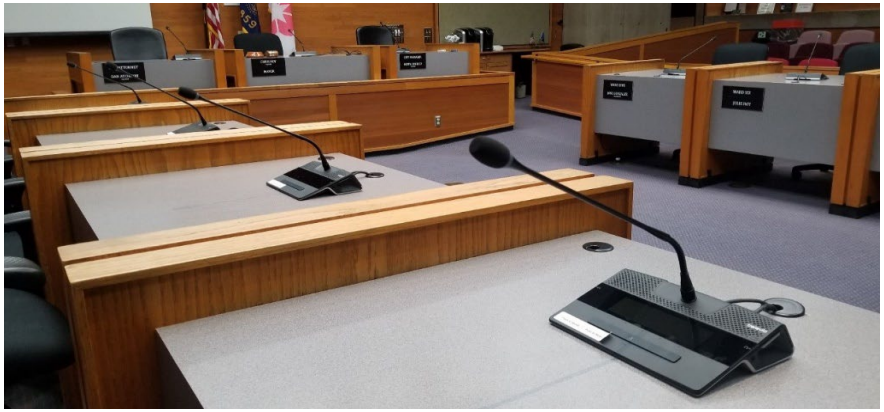
3. Enterprise Services Department Summary of Services and Programs

Summary of Services

The Enterprise Department was formed in FY 2022-23 in support of internal services, business continuity and Citywide strategic initiatives including: Information Technology, Human Resources, Payroll, Self Insurance Benefits, Employee Development and Training, Enterprise Strategy, Customer Service Center, Document Services, Fleet, Facilities and Risk services.

Department Mission: Connect and unify City services through technology solutions, employee development, strong partnerships, and exceptional customer experience with a focus on providing a safe, secure and inclusive environment for the City of Salem employees.

Department Vision: People and Technology Shaping the Future Together



Facilities and Information Technology arms of the Enterprise Services Department often work together to complete projects Citywide. A recent cross divisional project included audio / visual upgrade to the Council Chambers at City Hall. This new technology was available for the first meeting in January 2023. (Photo above)

Customer Service Center

The Customer Service Center is designed to be a central location where the community can access a comprehensive menu of services. The goal of the center is to provide an improved and streamlined customer service experience. While the Customer Service Center is open for virtual services and currently in a temporary location, the renovated physical space on the first floor of the Civic Center is scheduled to be operational in summer 2023. Our mission is to provide customer experience through professionalism, collaboration, inclusiveness, positive culture, and innovation. Our vision is to provide a positive customer experience through consistency, efficiency, and resourcefulness.

Fleet Services

The Fleet Services division provides preventive maintenance, inspections, remedial repairs, road calls and vehicle and equipment modifications / rebuilds. Fleet Services also provides fueling services, bidding, purchasing and upfitting new replacement fleet inventory.

Fleet Services follows the program methodologies of asset management, strategic management and user services. Asset management includes addressing the full life cycle of the City's fleet through cost efficiencies, preventative maintenance, inspections and remedial repairs to the City's fleet. User services includes making road calls, vehicles and equipment modifications / rebuilds and a complete fueling station. Strategic management is the long-term planning, administration and business operations which includes procuring goods and services, contractors of record, developing policies and procedures and creating and monitoring the annual budget.

3. Enterprise Services Department Summary of Services and Programs

Human Resources, Payroll and Self Insurance

Human Resources provides professional administrative support to all City staff through employee relations, policy development, analyses, records management, and payroll services. Staff also coordinate and manage negotiation activities with each of the five collective bargaining groups. The Self Insurance Benefits program area manages and coordinates all employee benefit and wellness activities, including the Health Hub, PERS eligibility, and deferred compensation, and ensures compliance with state and federal laws.

Risk Services

The Risk Division oversees two general program areas: workers' compensation and liability programs (auto, property, general liability). Under the liability program, staff manage and coordinate claims made against the City. Liability services also include analysis of risk and exposure, recovering costs and expenses directly and through restitution, negotiating insurance contracts, and consultation with the City departments on various risk issues including insurance requirements for contractors, vendors, and business partners. The workers' compensation program includes claim oversight, early return to work programs, and safety compliance and training.

Enterprise Strategy and Employee Development

Enterprise Strategy and Employee Development Division focuses on fostering the strategies that emphasize relationships, partnerships, and efficiencies. The division is comprised of five program areas: Business Analysis and IT Portfolio Management Office (PMO); Budget, Procurement, and Analysis; Employee Talent Acquisition; Employee Retention which includes DEI and Wellness initiatives; and Enterprise Training.

The Business Analyst team and the PMO provide support for IT projects and workflow improvements for Citywide initiatives. This structure provides additional oversight and resource planning to a long list of projects initiated throughout the City to provide increased efficiencies and operating cost reductions for the delivery of services to the community. Centralized budget, procurement, and analysis across the department creates standards, increases transparency, and supports data-driven decisions. The Employee Talent Acquisition, Retention, and Training sections provide a focus on the employee experience, specifically on onboarding, hiring, skill development, career enhancement, and focused attention on diversity, equity, and inclusion. These efforts allow the division to focus on strategies that improve recruitment success, develop employees in their current role as well as assist in meeting career path objectives, and provide for succession.

Work Force Changes

Human Resources, Risk, and Facilities will each be adding new positions in this budget. Human Resources will add four-full time employees including two senior HR analysts that will focus on labor negotiations and general human resources needs, a HR specialist to help with recruitment, and a program manager II that will continue work for Diversity, Equity and Inclusion began by a limited duration position.

Facilities Services is adding four new positions including two security officers for Civic Center Campus and two custodial workers which will primarily work on the new Public Works administration building.

3. Enterprise Services Department Summary of Services and Programs

Facilities Services

The primary function of Facilities Services is to maintain and preserve the City's assets while providing a clean and safe work environment for City employees and departments.

Facilities Services is comprised of three primary program areas: asset management, user services, and strategic management. The asset Management team focuses on addressing the full life cycle of City assets through cost efficiency and preventive maintenance. This includes design, construction, installation, and management of new and existing building operating systems (heating, ventilation, and cooling (HVAC); lighting; electrical; and plumbing systems), structures, repairs, and modifications. Staff also perform preventive maintenance and minor system repairs such as repair to concrete, roofs, overhead doors, damage/vandalism, elevators, and floor covering, among other trade disciplines.

User services is defined as work performed to keep the building safe, secure, and hygienic with aesthetic appeal. This includes custodial services, which provides 6-day-per-week service to clean and sanitize areas occupied by City staff and public areas utilized by the community. Requests by facility users, such as moving office furniture, building walls, hanging shelves, painting, adjusting keyboard trays, etc. are also included in user services.

Strategic management is the long-term planning, administration, and operations management of managing contracts, developing policies and procedures, and managing the annual budget.

Facilities Services works on projects at all City buildings, including Fire Stations. Station 1 had an HVAC replacement in the spring of 2022 using reallocated budget savings from the Pringle Parkade facilities improvements.

3. Enterprise Services Department Summary of Services and Programs

Summary of Services

Information Technology

The Information Technology (IT) Division is dedicated to keeping existing technology infrastructure operational and functional, maintaining a secure and malware free network environment, applying best practices and standards for application development and support, and providing devices and systems to allow City staff to conduct daily business and deliver high quality services to the Salem community. The IT Division focuses on delivering innovative, creative, and effective solutions to meet the needs and requirements of City departments, partnering with customers to meet their operational goals and strategic objectives, and being good stewards of City funds through active contract management, vendor negotiations, and proactive management and oversight of equipment, infrastructure, software, and application lifecycles.

The FY 2024 budget supports the IT Division's current portfolio of applications, infrastructure, and services. The strategic emphasis of this fiscal year's budget is automating business processes, implementing operational efficiencies, increasing and streamlining digital service delivery to the community, continuing application modernization and consolidation, improving security infrastructure and standards, and providing a consistent, professional service delivery to internal and external customers.

As an industry, annual costs for software licensing, hardware, and technology services continue to increase at higher levels than previous years. To mitigate the impact, the IT Division continues to modernize and enhance the City's portfolio of software solutions and expand functionality to meet internal and community needs. This is done through strategic infrastructure management, life cycle extensions, systems and solutions consolidations, and process improvements and efficiencies. This strategy has allowed the IT Division to increase technology efficiencies through the modernization of legacy systems, adopting an enterprise first approach, reducing redundant solutions, managing licensing structures, negotiating contracts, and updating and streamlining procedures.

Work Force Changes

The FY 2024 budget includes four new full time positions including one supervisor II, two administrative analyst I's, and one department tech support analyst II. The new Supervisor will oversee department tech support analysts. One of the administrative analyst positions will focus on procurement while the other will provide centralized departmental support. The department tech support analyst II position will support the Community Development Division of the Community and Urban Development Department.

3. Enterprise Services Department Summary of Services and Programs

Document Services

Document Services provides copy, mail, print production, graphic design, messenger / courier, and image / archive services to all City departments. This City service helps to reduce overall costs, control timelines, and provide high-quality services with little lead time. If you are reading a physical copy of this document, it was made by staff in this section.

The Citywide fleet of multi-function devices are contracted and managed centrally in Document Services. Several imaging and record archiving projects have been completed to support departments as they move from paper to digital records and processes. Document Services continues to support this work as more departments are transitioning to a paperless record storage environment.

Budget Fun Fact!

If you are holding a physical copy of the 2024 Budget Book in your hands, you have just one example of the work that the Document Services staff produce! While City financial reports are posted online, physical budget and reporting books are still in demand by both City staff and community members. Document Services provide timely and exacting printing and binding services that are relied on by many. (Photo at right - binding machine, photo below - multi functioning printer).

3. Enterprise Services Summary of Services and Programs

General Fund Programs and FTE

	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment	CC	LC	RC	SS	SP
Accounts Receivable	90,920	0.80	100,310	0.80	More	✓	✓	✓	✓	✓
Cashiering - Finance	818,230	7.20	903,030	7.20	More	✓	✓	✓	✓	✓
Total Customer Service Center	$ 909,150	8.00	$ 1,003,340	8.00						
Building Maintenance	236,780	0.00	-	0.00	Least	✓		✓	✓	✓
Building Maintenance and Repair	2,745,020	14.22	2,879,640	13.75	Less	✓	✓	✓	✓	✓
Building Operating Systems Maintenance	41,000	0.00	-	0.00	Least	✓			✓	✓
Capital Improvements Transfer - Governance	121,150	0.00	121,150	0.00	Capital improvement transfers not scored					
Strategic Management	340,180	2.00	351,750	1.80	Less	✓	✓	✓	✓	✓
User Services	1,779,150	16.78	2,203,520	20.45	Least	✓	✓	✓	✓	✓
Total Facilities Services	$ 5,263,280	33.00	$ 5,556,060	36.00						
Data Analysis and Reporting	224,060	1.61	250,440	1.55	Most	✓	✓	✓	✓	✓
Emergency Operations and Preparation	13,120	0.10	15,230	0.10	More	✓	✓	✓	✓	✓
Employee Experience	573,190	2.30	642,330	2.95	More	✓	✓	✓	✓	✓
Financial Accounting and Reporting	24,910	0.20	32,780	0.20	Most	✓	✓	✓	✓	✓
Leadership Development	451,230	1.29	301,690	1.40	Less	✓	✓		✓	✓
Payroll and Employee Benefits	423,540	3.50	506,760	3.50	More	✓	✓		✓	✓
Policy Development and Communication	182,370	1.20	279,990	1.40	Less	✓	✓		✓	✓
Records Management - HR	27,860	0.20	31,280	0.20	Most	✓	✓	✓	✓	✓
Recruiting and Talent Management	416,060	2.70	824,740	4.00	Most	✓	✓	✓	✓	✓
Recruitment and Hiring	8,900	0.00	-	0.00	Most	✓	✓	✓	✓	✓
Stakeholder Partnership	330,670	1.90	539,840	2.70	More	✓	✓	✓	✓	✓
Total Human Resources	$ 2,675,910	15.00	$ 3,425,080	18.00						
Application Development Services and Support	1,255,210	7.10	1,492,690	7.70	More	✓	✓	✓	✓	✓
Building Access and Video Surveillance	197,440	0.75	159,160	0.75	Least	✓		✓	✓	✓
Business Operations	1,965,210	10.75	2,294,060	11.03	Less	✓	✓	✓	✓	✓
Communications Interconnect System	91,180	0.45	99,090	0.45	More	✓	✓	✓	✓	✓

3. Enterprise Services Summary of Services and Programs

	FY 2023		FY 2024							
	Program Budget	Staff	Program Budget	Staff	Alignment	CC	LC	RC	SS	SP
Data Analysis and Reporting	-	0.00	182,470	1.03	Most	✓	✓	✓	✓	✓
Data Security Infrastructure Management	816,600	3.16	1,018,490	3.26	More	✓	✓	✓	✓	✓
Enterprise Application Support	3,334,620	14.25	2,901,410	14.33	More	✓	✓	✓	✓	✓
Employee Experience	-	0.00	71,960	0.43	More	✓	✓	✓	✓	✓
Geographic Information Systems Infrastructure Management	928,650	5.70	1,128,380	6.00	More	✓	✓	✓	✓	✓
IT Telecommunications Operations	203,510	1.20	256,980	1.50	Less	✓	✓	✓	✓	✓
Leadership Development	-	0.00	34,410	0.13	Less	✓	✓		✓	✓
Network Communications Infrastructure Management	710,730	2.60	949,700	3.10	Most	✓	✓	✓	✓	✓
Policy Development and Communication	-	0.00	178,790	0.68	Less	✓	✓		✓	✓
Recruiting and Talent Management	-	0.00	34,410	0.13	Most	✓	✓	✓	✓	✓
Server and Storage Infrastructure Management	453,120	2.44	914,580	2.64	Most	✓	✓	✓	✓	✓
Service Desk Support	671,110	3.80	868,850	4.75	Least	✓	✓	✓	✓	✓
Stakeholder Partnership	-	0.00	122,210	0.45	More	✓	✓	✓	✓	✓
Strategic Management	-	0.00	273,000	1.28	Less	✓	✓	✓	✓	✓
Technology Infrastructure Management	956,670	3.55	745,000	2.15	Less	✓	✓	✓	✓	✓
Stakeholder Partnership	-	0.00	122,210	0.45	More	✓	✓	✓	✓	✓
Strategic Management	-	0.00	273,000	1.28	Less	✓	✓	✓	✓	✓
Total Information Technology	$ 11,584,050	55.75	$ 14,120,850	63.48						
Total General Fund	$ 20,432,390	111.75	$ 24,105,330	125.48						

3. Enterprise Services Summary of Services and Programs

City Services Fund Programs and FTE

	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment	CC	LC	RC	SS	SP
Business Operations	26,270	0.25	99,690	0.25	Less	✓	✓	✓	✓	✓
Communications Interconnect System	35,100	0.00	18,100	0.00	More	✓	✓	✓	✓	✓
Document and Mail Services	1,051,740	4.50	1,080,960	4.50	Least	✓	✓		✓	✓
Enterprise Application Support	100,280	1.25	125,990	1.25	More	✓	✓	✓	✓	✓
Fuel Management	2,003,230	0.00	1,925,990	0.00	Least	✓	✓	✓	✓	✓
IT Building Security Operations	-	0.00	124,620	0.00	New Program, will be scored FY 2025					
IT Telecommunications Operations	298,690	0.00	836,840	0.00	Less	✓	✓	✓	✓	✓
Shops Complex Facilities Maintenance	200,710	0.00	316,570	0.00	Least	✓			✓	✓
Strategic Management	460,030	2.30	725,190	4.15	Less	✓	✓	✓	✓	✓
User Services	231,980	1.10	529,660	1.05	Least	✓	✓	✓	✓	✓
Vehicle Maintenance and Repair	4,122,560	12.60	4,119,940	10.80	Less	✓	✓	✓	✓	✓
Total City Services Fund	$ 8,530,590	22.00	$ 9,903,550	22.00						

Self Insurance Benefits Fund Programs and FTE

	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment	CC	LC	RC	SS	SP
COBRA / Retiree Benefits Management	112,720	0.43	365,760	0.50	Least	✓	✓		✓	
Employee Benefits Management and Coordination	26,952,820	0.75	28,378,620	1.15	More	✓	✓	✓	✓	✓
Employee Health Clinic	599,430	0.15	711,500	0.10	Least	✓			✓	✓
Employee Relations	272,060	1.75	179,710	0.75	More	✓	✓	✓	✓	✓
Employee Retirement Benefits Management	119,800	0.48	232,230	0.55	Less	✓	✓	✓	✓	✓
Employee Wellness Program	158,210	0.95	309,660	0.95	Least	✓	✓	✓	✓	✓
Recruitment and Hiring	-	0.00	144,610	1.00	New program, will be scored for FY 2025					
Reserve - Insurance	10,160,770	0.00	7,326,440	0.00	Reserve not scored					
Total Risk Self Insurance Benefits Fund	$ 38,375,810	4.50	$ 37,648,530	5.00						

3. Enterprise Services Summary of Services and Programs

Risk Self Insurance Fund Programs and FTE

	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment	CC	LC	RC	SS	SP
Liability / Property Insurance and Claim Management	2,926,870	3.65	4,259,110	3.65	More	✓	✓	✓	✓	✓
Litigation Management	3,370	0.00	74,890	0.35	More	✓	✓		✓	✓
Reserve - Insurance	9,732,700	0.00	3,959,890	0.00	Reserve not scored					
Safety and Loss Prevention	458,260	1.60	371,720	2.80	More	✓	✓	✓	✓	✓
Workers' Compensation	1,769,620	1.75	2,280,720	1.20	Less	✓	✓		✓	✓
Total Risk Self Insurance Fund	$ 14,890,820	7.00	$ 10,946,330	8.00						
Total Enterprise Services	$ 82,229,610	145.25	$ 82,603,740	160.48						

4. Equipment Replacement Reserve Summary of Services and Programs

Summary of Services

Considered a financial best practice, a reserve is the set aside of funding designated for a specific purpose to support City operations. To fund the Equipment Replacement Reserve, City departments are assessed charges to cover the cost of vehicle replacement. For more information about vehicles and equipment scheduled for replacement in fiscal year 2024, see the equipment replacement list in the Equipment Replacement Reserve Fund pages of the Financial Summaries section.

Long-term forecasting for vehicle replacement is employed in this fund to help plan for future expenses and balance those costs in department operational budgets against the goal of maintaining adequate reserves for the future.

Replacement Reserve Program

	FY 2023 Program Budget	FY 2024 Program Budget
Equipment Replacement Reserve	3,246,190	5,408,000
Reserve - Fleet	7,014,150	6,843,940
Total Equipment Replacement Reserve Fund	$ 10,260,340	$ 12,251,940

5. Finance Department Summary of Services and Programs

Summary of Services

The Budget, Finance, and Purchasing divisions collectively make up the Finance Department. In FY 2021, the Municipal Court was added to the department as a separate functional division. The Department maintains the City's financial operations, efficiently manages public funds, budgets for the City and URA, and provides transparent financial reporting information. To accomplish these goals, staff ensures there is an annual spending plan, produces financial forecasts, manages citywide purchasing activities, and creates long-term strategies for the financial health of the organization. Daily financial operations of the City include banking and payment reconciliations, financial analysis, managing investment portfolios, and assistance with purchasing requirements. Services also include creation of financial statements and monthly reports, issuance of payment to the City's vendors and suppliers, financial audits, annual contracting, and issuing bond debt.

Work Force Changes

With recently provided State and Federal monies including from the American Rescue Plan Act (ARPA), the Coronavirus Aid Relief and Economic Security Act (CARES) and various sheltering grants, there emerged a need for a position to handle all grant reporting. For the FY 2024 fiscal year, a management analyst II position has been added that will focus on this reporting. In future years, the position will work to seek out new grants and aid departments in researching for and obtaining grants. A senior fiscal analyst has also been added to provide needed financial planning and analysis support.

5. Finance Department Summary of Services and Programs

General Fund Programs and FTE	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment	CC	LC	RC	SS	SP
Accounts Payable	193,120	1.70	167,040	1.35	More	✓	✓	✓	✓	✓
Accounts Receivable	287,080	1.55	299,920	1.75	More	✓	✓	✓	✓	✓
Analytic Support and Special Projects	95,260	0.60	101,970	0.60	Least	✓		✓	✓	✓
Annual Reporting and Annual Audit	256,090	1.60	297,920	1.70	More	✓	✓	✓	✓	✓
Boards and Commissions Support - Budget	40,850	0.20	47,280	0.20	Most	✓	✓	✓	✓	✓
Boards and Commissions Support - Finance	37,350	0.25	43,680	0.25	More	✓	✓	✓	✓	✓
Budget Analysis and Oversight	177,370	0.95	216,770	0.95	More	✓	✓	✓	✓	✓
Budget Analysis and Oversight - Finance	8,800	0.10	9,250	0.10	More	✓	✓	✓	✓	✓
Budget Development and Preparation	327,980	1.85	343,640	1.80	More	✓	✓	✓	✓	✓
Budget Development and Preparation - Finance	10,800	0.05	11,890	0.05	Most	✓	✓	✓	✓	✓
Capital Improvement Plan	39,060	0.20	43,320	0.20	Less	✓	✓	✓	✓	✓
Cashiering - Finance	8,320	0.05	8,710	0.05	More	✓	✓	✓	✓	✓
City Right-of-Way Administration	157,320	0.75	159,700	0.75	More	✓	✓	✓	✓	✓
Contracts and Procurements (Purchasing)	481,500	3.00	508,360	3.00	More	✓	✓	✓	✓	✓
Downtown Parking Management	40,540	0.40	42,850	0.40	Less	✓	✓	✓	✓	✓
Emergency Operations and Preparation	47,570	0.30	42,890	0.25	More	✓	✓	✓	✓	✓

5. Finance Department Summary of Services and Programs

General Fund Programs and FTE	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment	CC	LC	RC	SS	SP
Financial Accounting and Reporting	770,160	5.10	713,920	4.45	Most	✓	✓	✓	✓	✓
Financial Forecasting	110,590	0.60	115,650	0.60	More	✓	✓	✓	✓	✓
Financial Planning and Analysis	64,980	0.25	262,870	1.30	Most	✓	✓	✓	✓	✓
Grants Management	-	0.00	253,200	1.75	New Program to be Scored in FY 2025					
Payroll and Employee Benefits	26,380	0.30	27,460	0.30	More	✓	✓		✓	✓
Policy, Procedures, and Internal Control	56,010	0.25	64,030	0.25	More	✓	✓	✓	✓	✓
Records Management - Finance	53,420	0.35	60,620	0.35	Most	✓	✓	✓	✓	✓
Transient Occupancy Tax	123,830	0.90	123,730	0.85	Less	✓	✓	✓	✓	✓
Treasury	284,230	1.70	292,820	1.75	More	✓	✓	✓	✓	✓
Total Finance Department	$ 3,698,610	23.00	$ 4,259,490	25.00						

6. Legal Department Summary of Services and Programs

Summary of Services

The Legal Department supports the City Council and City departments in achieving policy goals, while ensuring compliance with the law, through providing excellent and timely legal advice and representation. Attorneys collaborate with departments to draft ordinances, administrative rules, real estate documents, contracts, and agreements. The City's attorneys also prosecute crimes in the Salem Municipal Court, represent and defend the City in civil rights actions, and property and personal injury claims. The City Recorder supports City Council, the Urban Renewal Agency and Salem Housing Authority meetings, manages the public record request process, acts as the custodian for all City records and serves as the City elections officer.

What's New in This Budget

The Legal Department will be replacing the case file management system that supports it's prosecution unit. The system for Prosecution is a module with the Municipal Court system. The implementation process will begin at the end of FY 2023 with an anticipated launch date of June 2024.

Work Force Changes

A vacant staff assistant has been reclassified to a management analyst I and had additional authority added to create a .50 full time equivalent position that will focus on software replacements and special projects including replacing the agenda management system and implementation of a new prosecution file maintenance system. An additional assistant city attorney II was also added to support the City's growing general counsel needs.

General Fund Programs and FTE

	FY 2023		FY 2024							
	Program Budget	Staff	Program Budget	Staff	Alignment	CC	LC	RC	SS	SP
Boards and Commissions Support - Legal	64,950	0.15	69,370	0.20	Less	✓	✓	✓	✓	✓
Budget Analysis and Oversight - Legal	111,600	0.45	112,350	0.50	More	✓	✓	✓	✓	✓
City Elections	49,630	0.16	39,370	0.16	Less	✓		✓	✓	✓
Civil Defense	177,370	0.98	179,710	0.98	Less	✓		✓	✓	✓
Civil Forfeitures	24,850	0.04	14,900	0.04	Least	✓			✓	✓
Civil Litigation	179,190	0.98	190,140	1.03	Least	✓			✓	✓
Criminal Prosecution	742,100	4.24	770,820	4.15	Less	✓		✓	✓	✓
General Counsel Administrative Representation	866,000	3.90	1,106,540	4.70	Less	✓	✓	✓	✓	✓
General Counsel Advice	295,590	1.15	352,750	1.40	More	✓	✓	✓	✓	✓
Meeting Agenda Management	163,660	0.87	180,920	0.97	Less	✓	✓		✓	✓
Public Records Requests	129,050	0.65	124,550	0.65	More	✓	✓	✓	✓	✓
Records Management - Citywide	127,300	0.81	122,540	0.72	Most	✓	✓	✓	✓	✓
Total Legal Department	$ 2,931,290	14.37	$ 3,263,960	15.50						

7. Mayor and Council Summary of Services and Programs

Summary of Services

The Mayor and Council budget supports community activities, partnerships, meetings, and training for the City Council. It also funds a Citywide financial audit and hearings officer services. Comprised of the Mayor and eight City Councilors elected by residents, the City Council develops and decides on policies that affect the City government and Salem. All members of Council are unpaid volunteers who give their time to serve the community.

The FY 2024 Mayor and Council budget includes funding for a federal lobbyist to assist the City in obtaining additional federal support.

	FY 2023 Program Budget	FY 2024 Program Budget	Alignment	CC	LC	RC	SS	SP
Mayor and Council General Fund	259,780	410,290	More		✓	✓	✓	✓
Mayor and Council Trust	10	3,470	Trust funds not scored					
Total Mayor and Council	$ 259,790	$ 413,760						

8. Non Departmental Summary of Services and Programs

Summary of Services

Non Departmental expenses are not easily attributable to specific departments within the City. Several expenses in the Non Departmental budget are distributed among other service areas. As an example, the City's support for the Salem Housing Authority's Homeless Rental Assistance Program and the continuum of care homeless initiative are included in the result area, Welcoming and Livable Community.

The balance of expenses in Non Departmental, which are not distributed to other service areas, are noted below, and contribute to the outcome of Good Governance. Some expenses include: $625,000 for the Housing Rental Assistance Program (HRAP); $410,000 for unsheltered program programs like Safe Park, and the Warming Network, $100,000 for environmental and hazardous waste clean-up, $190,000 for climate action activities, and $45,000 for community surveying. Also included in Non Departmental is the annual allocation to support cable television public access channels, a total of $700,000.

The Non Departmental budget includes the General Fund's debt service payment of $375,000 for the internal loan from the Utility Fund for Civic Center Campus capital needs including replacement of two transformers, security upgrades, renovation of the Civic Center first floor, elevator modernization at both the Salem Public Library and Civic Center, and lower parking lot lighting upgrades at Civic Center.

	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment	CC	LC	RC	SS	SP
Cable Television Public Access Channels	700,000	0.00	700,000	0.00	Least	✓	✓		✓	✓
Citywide Memberships, Services, and Subscriptions	1,426,780	0.00	1,733,510	0.00	Not scored					
General Fund Contingencies	3,000,000	0.00	3,000,000	0.00	Contingencies not scored					
Debt Service - Miscellaneous	375,010	0.00	375,000	0.00	Debt service not scored					
Operating and Technology Transfers	340,000	0.00	305,970	0.00	Operating / technology transfers not scored					
Unemployment Claims	90,000	0.00	86,000	0.00	Least	✓			✓	✓
Total General Fund	$ 5,931,790	0.00	$ 6,200,480	0.00						
Tourism Promotion Area Support	55,230	0.00	67,500	0.00	Operating / technology transfers not scored					
Tourism Promotion Area Fee Pass Through	1,109,360	0.00	1,282,500	0.00	Operating / technology transfers not scored					
Total Tourism Promotion Area Fund	$ 1,164,590	0.00	$ 1,350,000	0.00						

	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment CC LC RC SS SP
Cultural and Tourism Administration	526,920	0.00	404,580	0.00	Operating / technology transfers not scored
Total Cultural and Tourism Fund	$ 526,920	0.00	$ 404,580	0.00	
Unanticipated	750,000	0.00	500,000	0.00	Trust funds not scored
American Rescue Plan Act - Reserve	1,840,730	0.00	-	0.00	Trust funds not scored
Total Trust	$ 2,590,730	0.00	$ 500,000	0.00	
Total Non Departmental	$ 10,214,030	0.00	$ 8,455,060	0.00	

9. Shared Governance Summary of Services and Programs

Summary of Services

Several departments, with primarily community-facing programs, opted to acknowledge services that more closely align with the definitions of Good Governance. In many cases, the programs listed on this and the following page from the Community Development, Public Works, and Urban Development departments have counterparts elsewhere in the Good Governance section.

Shared Governance Programs and FTE	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment	CC	LC	RC	SS	SP
Boards and Commissions Support - Cultural and Tourism	107,680	0.70	-	0.00	More	✓	✓	✓	✓	✓
Boards and Commissions Support - Planning / Historic Landmarks	179,820	1.05	183,000	1.05	More	✓	✓	✓	✓	✓
Budget Analysis and Oversight - CD	109,760	0.55	-	0.00	More	✓	✓	✓	✓	✓
Department Administration - CD	350,670	1.75	-	0.00	Less	✓	✓	✓	✓	✓
Total General Fund Community Development Division	$ 747,930	4.05	$ 183,000	1.05						
Accounts Payable	59,690	0.50	65,740	0.50	Less	✓	✓	✓	✓	✓
Budget Analysis and Oversight	166,620	1.00	410,840	2.75	Most	✓	✓	✓	✓	✓
Contracts and Purchasing	143,380	1.00	43,080	0.25	More	✓	✓	✓	✓	✓
Parking Management	38,110	0.19	61,080	0.29	Less	✓	✓	✓	✓	✓
Total General Fund Urban Development Division	$ 407,800	2.69	$ 580,740	3.79						
Boards and Commissions Support - Cultural and Tourism	-	0.00	149,040	0.90	More	✓	✓	✓	✓	✓
Community Partnerships and Engagement	-	0.00	17,090	0.10	Less	✓	✓	✓	✓	✓
Diversity, Equity, and Inclusion	-	0.00	46,150	0.25	More	✓	✓	✓	✓	✓
Total General Fund Community Services	$ -	0.00	$ 212,280	1.25						

	FY 2023 Program Budget	Staff	FY 2024 Program Budget	Staff	Alignment	CC	LC	RC	SS	SP
Boards and Commissions Support - Library	110,840	0.72	75,030	0.52	Less	✓	✓	✓	✓	✓
Budget Analysis and Oversight - Library	151,310	0.51	82,260	0.45	More	✓	✓	✓	✓	✓
Total General Fund Library	$ 262,150	1.23	$ 157,290	0.97						
Total General Fund	$ 1,417,880	7.97	$ 1,133,310	7.06						
Budget Analysis and Oversight - Building and Safety	526,330	1.65	1,294,830	1.60	Most	✓	✓	✓	✓	✓
Total Building and Safety Fund	$ 526,330	1.65	$ 1,294,830	1.60						
Operating and Technology Transfers	40,000	0.00	40,000	0.00	Operating / technology transfers not scored					
Purchasing and Warehouse - PW	2,554,770	0.00	2,304,300	0.00	Less	✓	✓	✓	✓	✓
Total City Services Fund	$ 2,594,770	0.00	$ 2,344,300	0.00						
Budget Analysis and Oversight - PW	1,871,710	5.93	1,560,550	6.14	Most	✓	✓	✓	✓	✓
Financial Support Services	215,290	1.65	190,040	1.70	More	✓	✓	✓	✓	✓
Purchasing and Warehouse - PW	671,650	5.30	953,350	5.80	Less	✓	✓	✓	✓	✓
Total Utility Fund	$ 2,758,650	12.88	$ 2,703,940	13.64						
Total	$ 7,297,630	22.50	$ 7,476,380	22.30						

Good Governance
At Your Service

Human Resources - You Can Sit with Us

The Talent Acquisition arm of the Human Resources Division was hard at work this past year to fill vacant positions with high performing individuals. Outreach included multiple job fairs and events including the Goodwill job fair, Spanish Resource fair (2022 Expo Negocio), the 50th Anniversary of Civic Center and the Salem / Keizer Public School Youth job fair. There are more events planned through the rest of the year. The team's efforts to be more present on social media is also paying off! The photo to the left was used on the City's Facebook page to promote a recent event at Salem Center in March 2023.

Facilities Services - Let There be Light!

The project included installation of additional LED luminaries that distribute light evenly across perimter sidewalks, providing more uniform lighting and better safety around the Parkade. Below pictures the final result at Marion Parkade.

Good Governance
At Your Service

Technology Updates and Services

In 2022, the Information Technology (IT) division of the Enterprise Services Department focused on continued infrastructure, application, and security improvements in support of the City's constantly evolving technological and business needs. This effort has continued to be critical to maintaining flexibility when responding to everchanging occupational safety and health needs for a great number of City staff. IT also focused on improving the City's operational efficiencies and meeting the community's expectations by supporting expansion of digital services, new applications, improving processes, and enhancing functionalities of various systems.

To improve technological solutions available to the community, the IT Division implemented the new City of Salem website in coordination with the City Manager's Office. IT also continued the partnership with the Human Resources Division to expand enterprise-level training solutions for various levels of organizational membership to assist with talent retention and employee growth initiatives.

IT continues to strategically replace and consolidate infrastructure and systems when possible to reduce the costs. Disaster recovery and business continuity continues to be a challenge. Off-site data backups were evaluated and maintained to ensure data integrity and efficient information transfer. Data storage capacity was a continued focus to support the City's growing digital support needs while maintaining security expectations.

To maintain adaptability and stay ahead of newly-emerging security threats, IT has continued work on Security Programs in conjunction with Citywide cyber security training. IT continues to improve the security of existing applications, network, and infrastructure through secure protocols and monitoring system performance.
The IT Division deployed, or is in the process of deploying, several systems to improve our constituents' service experience.

Successful implementation of GIS data management, analysis, and software to enable new solutions for asset management, 911 computer aided dispatch, demographics, transportation, utility billing, and open data updates on DataSalem. IT partnered with other departments for improved financial reporting, application interfaces, external KPI matrix delivery, and transparency in the data-driven decision making process.

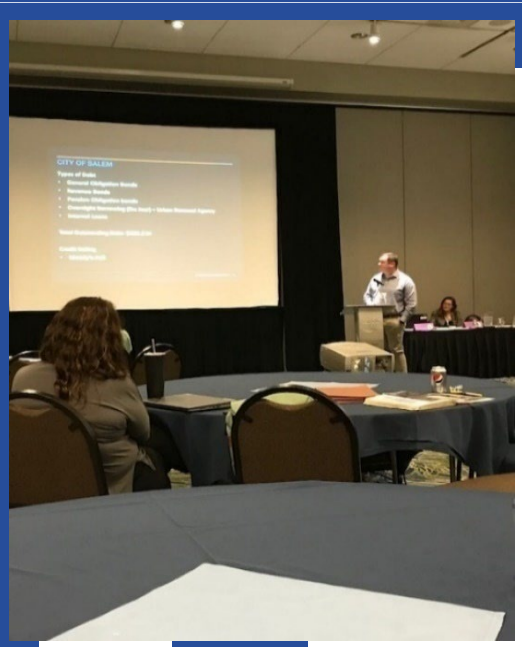
The IT Leadership team continued evolving the City of Salem IT strategy roadmap that includes key initiatives designed to improve service delivery, application ownership and deployment, and process improvements. IT is also working to deliver several workflow improvements to support service and records digitization of HR, Payroll and Finance.

In an effort to align technology initiatives and projects with enterprise and community needs, the IT Technical Governance Committee continued focus on technical project prioritization. The work of this committee brings together effective use of project funding with the needs of our organization and community members.

Good Governance
At Your Service

Name is Bond, GO Bond

During fiscal years 2022 and 2023, the Finance Department staffed a City Council sub-committee board to develop the 2022 Salem Safety and Livability Bond package for voter consideration in November 2022. In addition to this committee, Finance Department staff worked closely with financial advisors, bond counsel and other departments to provide timely and accurate information to the committee as the package was developed. Additionally, City staff went out to discuss the package with the community and receive feedback. In late 2022, the Finance Department was asked to speak at the Oregon Government Finance Officer's Association (OGFOA) fall conference on the bonding strategy. (Photo at right).



Budget Team Outreach

The Budget Office is comprised of five full-time staff who work with departments and the City Manager on the creation of the annual City and URA budgets, ongoing monitoring for spending Citywide and provide special project management / research. In the past year, the Budget Office has gone to several community events such as the Civic Center 50th Anniversary event, Spanish Resource Night at Center 50+ and the Salem Cloth Project to share news and information about the budget and how community members can get involved. The team looks forward to more events in the next year. (Photo at left).

Good Governance
At Your Service

Human Resource Operations Accomplishments

The Operations section in the past year made several changes to ensure the City remains competitive and desirable workplace as well as improve employee culture. Some of these accomplishments include:

Reviewed 190 classifications for market position/ compensation analysis,

Created new Ethics Manual and an alternative method for confidential ethics violations reporting,

Expanded health care with expanded mental health, Employee Assistance Program (EAP), and provider networks,

Juneteenth holiday adoption - acknowledging contributions of African Americans to our nation's history,

Revamped recruitment process to reduce the number of days to hire,

Offering more frequent performance evaluations with personalized feedback to probationary employees to encourage successful completion,

Expanding developmental opportunities to be more inclusive and providing more career development for staff to promote internal professional growth, and

Developed Citywide training program in addition to a training program for developing the City's next leaders.

Budget Fun Fact!

In a testament to the caliber of staff within the City, promotions within the City hit an all time high in 2022. Human Resources aids in these recruitments and the administrative work of transitioning of the employees to their new positions.

Good Governance
At Your Service

EV Phone Home

Fleet and Facilities have recently installed its first electric vehicle (EV) charging station at the City Shops Complex. The EV station is the first as the group plans to transition to an electric fleet as vehicles are due for replacement. Additional chargers are forthcoming with the expanding EV fleet. (Photo at left).

Budget Fun Fact!

Did you know that Fleet Services sells used fleet and equipment through surplus? In 2022, $184,520 in revenue was gained through the sale of aged equipment. These funds are used to replace the sold equipment with new and more efficient equipment.

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Salem Oregon

Another year, another financial reporting award

In the fall of 2022, the City's Finance Department was notified by the Government Financial Officers Association that they were the recipient of the Certificate of Achievement for Excellence in Financial Reporting for the 24rd time for their work on the fiscal year 2021 audit. This award is the highest honor for government accounting and demonstrates the thoroughness, accuracy and diligence in Finance accounting staff to maintain the City's finances. The City has applied for this award again for their work on the fiscal year 2022 audit and expects to receive a response on this application in the fall of 2023.

Natural Environment Stewardship

Supporting City Departments

Community Services

Public Works

Non Departmental

Protect natural resources including all waterways, tree canopy, and our natural ecosystem, and reduce the impact from the built environment and City operations on both the environment and all residents.

Summary of City Services

Cities impact the environment and natural resources directly through operations, services, and infrastructure (such as transportation, pathways, urban nature, and walkable neighborhoods), through development, and resident and business use of water, energy and waste systems. Many Salem activities protecting our environment, drinking water, flooding, stormwater, and wastewater treatment are the subject of state or federal laws to which the City must comply and may incorporate into local regulations. Salem also prepares and works to reduce flooding; supports an education program to keep streams clean; invests in parks, open spaces, and the urban tree canopy; balances land use needs today and into the future; plans for infrastructure needs as the community grows and changes; encourages Brownfield clean up and development; invests in energy efficient operations; and plans for resiliency of services to our community.

Bush's Pasture Park

Water testing (2018)

Pringle Creek restoration (2019)

Natural Environment Stewardship

General Fund

General Fund - Climate Action Plan and activities, promotes and implements environmental best practices

Public Works

Utility Fund - operates and maintains the wastewater treatment processes at Willow Lake Water Pollution Control Facility, samples and tests water quality, manages stormwater to reduce pollutants entering local waters, monitors the flood warning system, and provides environmental education

Trust Fund - donations to offset the cost of environmental programs such as watershed, wetlands, and fish ladder projects; outreach; and education

Natural Environment Stewardship

Protect natural resources including all waterways, tree canopy, and our natural ecosystem, and reduce the impact from the built environment and City operations on both the environment and all residents.

Reduces the carbon footprint of City operations in line with the City's climate goals and conserves energy and natural resources

Protects and enhances watersheds, natural areas, and natural resources

Plans and designs the City's growth to achieve the City's climate goals and minimize harmful environmental impacts

Provides leadership and education to the community to protect and preserve the natural environment

Mitigates and abates natural and human caused threats to the environment

Result Area Statistics

Service Provider Department	Statistic Description	The Number	
Public Works	Industries inspected for compliance with Categorical Industrial Users (CIU) and Significant Industrial Users (SIU)	73	CY 2022
Public Works	Number of Best Management Practices (BMP) and NPDES Permit elements met	66	CY 2022
Public Works	Number of outreach events attended	17	CY 2022
Public Works	Audience reached through outreach events	13,342	CY 2022
Public Works	Sanitary sewer overflows reported to the Oregon Department of Environmental Quality (compliance with NPDES Permit)	9	CY 2022
Public Works	Number of attendees at Erosion Control & Stormwater Management Summit	117	CY 2022
Public Works	Pounds of prescription drugs collected for disposal in partnership with the Police Department	651	CY 2022
Public Works	Curb miles of street sweeping annually	19,615	FY 2023
Public Works	Number of people signed up to receive the new Stream Currents monthly newsletter	130	CY 2022
Public Works	Number of knotweed sites treated	25	CY 2022
Public Works	Number of small-stock trees and shrubs planted	1,235	CY 2022
Public Works	Number of volunteers for tree planting events	122	CY 2022
Public Works	Rain gauges providing real-time reports	15	

Natural Environment Stewardship

Protect natural resources including all waterways, tree canopy, and our natural ecosystem, and reduce the impact from the built environment and City operations on both the environment and all residents.

Reduces the carbon footprint of City operations in line with the City's climate goals and conserves energy and natural resources

Protects and enhances watersheds, natural areas, and natural resources

Plans and designs the City's growth to achieve the City's climate goals and minimize harmful environmental impacts

Provides leadership and education to the community to protect and preserve the natural environment

Mitigates and abates natural and human caused threats to the environment

Result Area Statistics

Service Provider Department	Statistic Description	The Number
Public Works	Stream gauges used for flood forecasting	18
Public Works	Water quality monitors used for modeling water quality trends	10
Public Works	Number of wastewater flow monitors	80
Public Works	Billion gallons of wastewater treated	15.2
Public Works	Mechanical, electrical, instrumentation and facility corrective work orders	617
Public Works	Mechanical, electrical, instrumentation and facility preventive maintenance work orders	7,481
Public Works	Dry tons of biosolids products produced	3,280
Public Works	Laboratory analyses conducted	44,352

During the City's first year of implementing Priority Based Budgeting, programs in Natural Environment Stewardship were scored against the result area descriptions and definitions for all five community-facing result areas along with program attributes of demand, mandate, reliance, cost recovery, and population served. The Natural Environment Stewardship section has been identified as the "home" result area for the programs on the succeeding pages. Adjacent to program budgets and FTE counts is a matrix of checkmarks indicating scoring in the other four community-facing result areas. This same matrix will be featured throughout the result area sections. Also, throughout the budget document, there are programs -- Operating and Technology Transfers, as an example -- that were not scored.

Natural Environment Stewardship FY 2024 Fund Overview

The City's financial activity is accounted for in various funds and are then grouped by the type of expenditure. The below table summarizes the result area expenditure budget by Fund, Department, and account group.

	Personal Services	Materials and Services	Capital	Interfund Transfers	**Total**
General Fund					
Non Departmental	$ -	$ 190,000	$ -	$ -	**$ 190,000**
Community Services	31,720	770	-	-	**32,490**
General Fund Total	$ 31,720	$ 190,770	$ -	$ -	**$ 222,490**
Utility Fund					
Public Works	$ 14,024,380	$ 8,919,770	$ 320,000	$ -	**$ 23,264,150**
Utility Fund Total	$ 14,024,380	$ 8,919,770	$ 320,000	$ -	**$ 23,264,150**
Transportation Services Fund					
Public Works	$ 873,680	$ 546,780	$ -	$ -	**$ 1,420,460**
Utility Fund Total	$ 873,680	$ 546,780	$ -	$ -	**$ 1,420,460**
Trust Fund					
Public Works	$ -	$ -	$ -	$ -	**$ -**
Trust Fund Total	$ -	$ -	$ -	$ -	**$ -**
Result Area Total	$ 14,929,780	$ 9,657,320	$ 320,000	$ -	**$ 24,907,100**

Natural Environment Stewardship FY 2024 Department Overview

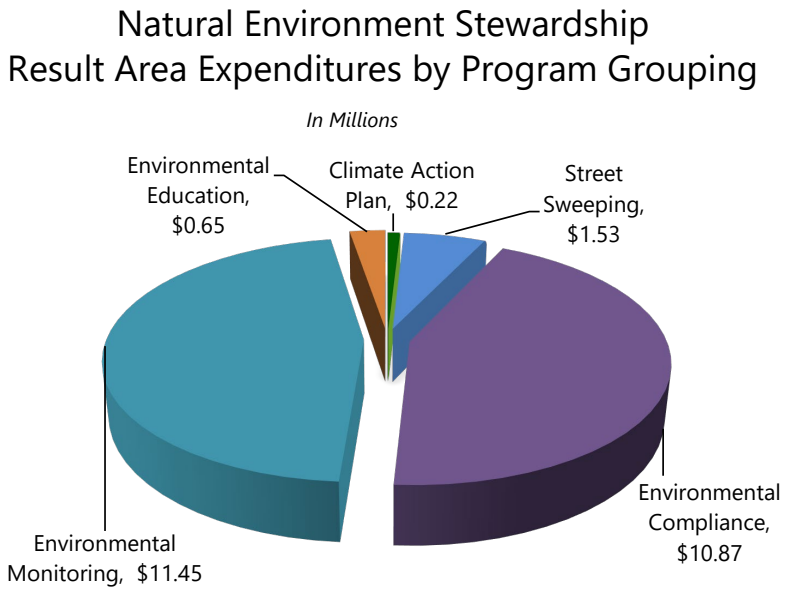
The City's financial activity is accounted for in various funds and are then grouped by the type of expenditure. The below table summarizes the result area expenditure budget by Department and account group.

		Personal Services	Materials and Services	Capital	Interfund Transfers	
1	Community Services	$ 31,720	$ 770	$ -	$ -	**$ 32,490**
1	Non Departmental	-	190,000	-	-	**190,000**
2	Public Works	14,898,060	9,466,550	320,000	-	**24,684,610**
	Result Area Total	$ 31,720	$ 190,770	$ -	$ -	**$ 24,907,100**

Natural Environment Stewardship FY 2024 Budget Overview

The City is required to display all phases of the budget - the initial proposal from the City Manager, the recommendation of the Budget Committee, and the result adopted by the City Council. The columns in the numeric table (below) will be populated with numbers when each phase of the budget process is completed. Capital projects appear in the Capital Improvements section of the budget document.

Expenditures	Mgr Rec FY 2024	BC Rec FY 2024	Adopted FY 2024	% of Total
Result Area - All Funds				
Personal Services	$ 14,929,780	$ 14,929,780	$ 14,929,780	59.9%
Materials and Services	9,657,320	9,657,320	9,657,320	38.8%
Capital Outlay	320,000	320,000	320,000	1.3%
Interfund Transfers	-	-	-	0.0%
Total Expenditures - All Funds	$ 24,907,100	$ 24,907,100	$ 24,907,100	
Total Number of Positions	*104.65*	*104.65*	*104.65*	



1. General Fund Summary of Services and Programs

Summary of Services

Climate Action Plan. General Fund support for the Climate Action Plan continues into the new fiscal year with funding available to begin implementing aspects of the plan. This funding compliments the funding provided by Public Works for a full-time position to manage the plan. (Photo at right).

General Fund Programs and FTE

	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment					
City Tree Maintenance	-	0.00	32,490	0.32	More	✓	✓	✓	✓	✓
Climate Action Plan	200,000	0.00	190,000	0.00	Less	✓	✓	✓		✓
Implement Environmental Best Practices	410	0.00	-	0.00	Less	✓	✓	✓	✓	✓
Total General Fund	$ 200,410	0.00	$ 222,490	0.32						

2. Public Works Department Summary of Services and Programs

Summary of Services

The Public Works Department is dedicated to environmental stewardship and preservation through responsible wastewater treatment, careful natural resource management, and community-wide educational outreach. To protect Salem's natural environment, Public Works staff ensures environmental compliance with state and federal permits, completes water quality monitoring, detects and eliminates illicit discharges, implements industrial pretreatment programs, and provides 24-hour incident response to support the City's Public Works, Fire, and Police departments on environmental issues.

Environmental Compliance

Wastewater Treatment Operations. The Willow Lake Water Pollution Control Facility serves an area that comprises more than 60 square miles, including the cities of Salem, Turner, Keizer, and the urbanized areas of east Salem. The Wastewater Biosolids section ensures that all residual biosolids generated by wastewater treatment processes are beneficially reused in a manner consistent with regulatory guidelines as fertilizer and soil amendments on non-food chain crops. The Willow Lake Laboratory provides laboratory analyses for operation of the wastewater plant and collection system, drinking water plant and distribution system, stormwater system, and environmental compliance. The data generated is utilized to monitor compliance with regulatory requirements, analyze drinking water quality, identify unknown substances, complete process control and determine wastewater rates.

Erosion Prevention and Sediment Control. The City's Engineering Division implements the Department of Environmental Quality (DEQ)'s 1200-C construction stormwater general permit, which oversees the application, inspection, and enforcement of erosion control requirements. This program exists to ensure that groundbreaking development does not negatively impact natural resources in the city.

Stormwater Management. The Oregon Department of Environmental Quality issues Municipal Separate Storm Sewer System (MS4) permits and the 1200-Z Industrial Stormwater Permits to cities to ensure municipalities are following the federal Clean Water Act to reduce the number of pollutants entering waters of the state. The Stormwater Management section ensures that Salem remains in compliance with MS4 permit requirements throughout the City and 1200-Z Industrial Stormwater Permit requirements at the Salem Municipal Airport. Staff maintain a network of wetlands, natural areas, and green stormwater infrastructure, and conduct water quality sampling and environmental assessments. In addition, environmental monitoring personnel operate and maintain a network of rain and stream gauges as part of the early flood warning system.

2. Public Works Department Summary of Services and Programs

Environmental Compliance, continued

Bird Conservation. The City's Natural Resources Planning section is tasked with ensuring compliance with the federal Migratory Bird Treaty Act (MBTA) and protection of avian species included under the Endangered Species Act and the Bald and Golden Eagle Protection Act. Compliance is largely accomplished through implementation of the City's 2017 Bird Conservation Strategy, permits from the US Fish and Wildlife Service and cooperative agreements with the US Department of Agriculture Animal and Plant Health Inspection Service. (Photo below).

Wetland and Waterway Conservation. City projects and maintenance of City assets sometimes occur within wetlands, waterways and waterbodies that are under the jurisdiction of various state or federal agencies such as the Oregon Department of State Lands and the US Army Corps of Engineers. The Natural Resources Planning section works closely with the City's Engineering Division to ensure that proper permits are obtained and unavoidable impacts to wetlands and waterways are minimized during implementation of City projects. (Photo above).

Environmental Monitoring

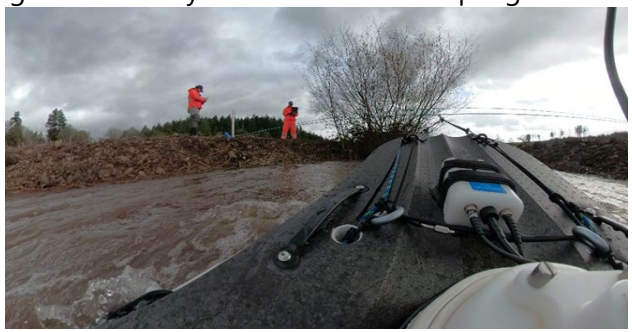
Water Quality Monitoring and Analysis. Technical Services implements technologies to monitor water quality and watershed health, particularly for harmful algal blooms, including remote monitoring, data analytics, and visualization. The section provides the Water Quality workgroup with cutting-edge tools and techniques for monitoring the community's vital resources.

Sewer Flow Monitoring Network. Responsible wastewater management is achieved through a network of real-time flow monitoring gauges within the wastewater collection system to optimize system capacity and reduce sanitary sewer overflows. This network enables collection system operators to observe and forecast potential sewer flows during rain events, which allows adjustments to the treatment process at both Willow Lake Water Pollution Control Facility and North River Road Wet Weather Facility.

2. Public Works Department Summary of Services and Programs

Environmental Monitoring, continued

Stormwater Quality Monitoring. The City's environmental permits require ongoing monitoring of in-stream and in-pipe water quality. Monitoring staff collect monthly in-stream samples at multiple sites on local streams and the Willamette River, maintain a system of continuous water quality monitoring stations, and conduct storm event sampling as well as dry-weather outfall sampling.



Early Flood Warning System. The early flood warning system consists of rain gauges and stream gauges throughout the City and into the upper Mill Creek watershed. This network of gauges provides the City, its partners, and residents with valuable information and lead time to prepare for an anticipated flood event. This system allows staff to establish thresholds for a variety of storm intensities and associated response actions. Together, the City's early flood warning system and flood response plan contribute to a discount in the City's flood insurance program through the National Flood Insurance Program's Community Rating System. (Photo at left).

Emerging Contaminant Monitoring. The U.S. Environmental Protection Agency (EPA) published the proposed Fifth Unregulated Contaminant Monitoring Rule (UCMR 5) in March 2021. UCMR 5 will provide new data that is critically needed to improve EPA's understanding of the frequency that 29 per-and polyfluoroalkyl substances (PFAS) are found in the nation's drinking water systems and at what levels. The City conducted sampling and testing of our finished drinking water under the UCMR 5 requirements in January 2023 and will continue to follow the monitoring schedule for other rounds of testing. No PFAS were detected above laboratory minimum reporting limits in the City's treated drinking water in this round. In December 2022, EPA issued a memo to all the EPA's regional directors about addressing PFAS discharges in Wastewater NPDES permits through the pretreatment program and monitoring programs. There are no PFAS advisory levels or regulations for wastewater in Oregon, yet. The City is taking steps to learn more about PFAS at the wastewater treatment plant and is working closely with the Oregon Association of Clean Water Agencies and State and Federal agencies to find long-term solutions. To understand the magnitude of the issue the City will be facing, the City has voluntarily collected samples of the wastewater entering the wastewater treatment plant (influent), treated wastewater leaving the treatment plant (effluent), solids that are generated after treating the wastewater (biosolids), upstream and downstream from our discharge location on the Willamette River and will continue doing so quarterly going forward. The City has also sampled and is in the process of testing any leachate (wastewater from landfills and similar sources) that is received into its sewer collection system from permitted industrial users disposing their waste into the City's system for treatment.

2. Public Works Department Summary of Services and Programs

Environmental Monitoring, continued

Tree Canopy and City Tree Inventory. Salem Revised Code Chapter 808 requires the City to conduct an urban tree canopy assessment every ten years. The last tree canopy assessment was completed in 2019 and found that Salem had 24 percent tree canopy cover. The current goal is to attain 28 percent canopy by 2030, and the City has implemented a variety of tree planting programs designed to support this objective. Since 2018, the City's Urban Forestry section has been surveying street trees in Salem to gain a more detailed understanding of Salem's urban forest structure and to help ensure the long-term health of City-owned trees. (Photo at right).

Environmental Education

Youth Education. The City's youth environmental education programs strive to build environmental stewardship in the community through education, engagement, and action. Youth education programs also include the Adopt-A-Stream program, environmental STEM (science, technology, engineering, and math) afterschool programs, and Water World events. (Photo at left).

Natural Resources Education. Natural Resources Planning staff develop informational resources and share information about natural resource challenges and current priorities with the public, City staff, and businesses. Current focus areas for natural resources education include coexisting with beavers, bald eagle nesting, pollinator habitat, integrated pest management, planting and caring for trees, and preparing for the arrival of the Emerald Ash Borer.

Clean Streams Initiative. The Clean Streams Initiative is the overarching program for many stormwater-related programs and projects including the Free Tree program, the riparian enhancement program, the storm drain marking program, and riparian site visits. The Outreach and Education staff are involved in many communication opportunities including in-person community outreach events, in-school education, and in-person riparian assessments.

Workforce Changes. The 2024 budget includes four new positions; one limited duration and three permanent. The Stormwater Quality section includes the addition of a limited duration administrative analyst I to support the renewed DEQ-issued Stormwater permit and a stormwater / parks maintenance operator assist with the increasing maintenance needs of the City's vegetative stormwater infrastructure and natural areas asset portfolio. The Technical Services section includes a new GIS Analyst to provide dedicated support to the City's stormwater utility. The Streets Maintenance section has added one new stormwater rate funded maintenance operator to support nighttime sweeping activities.

2. Public Works Department Summary of Services and Programs

What's New in This Budget?

Willow Lake Water Pollution Control Facility Plant Improvements. Several improvements to the Willow Lake Water Pollution Control Facility Plant are scheduled for the next fiscal year. These include:

- South Secondary Clarifier Rehabilitation,
- Primary Digester Recoating and,
- Biosolids Storage Expansion.

Renewed Municipal Stormwater Permit and Stormwater Master Plan Adoption. The City's renewed stormwater permit went into effect in October 2021. The Stormwater Quality workgroup and Engineering Division will be engaging a consultant team to revise stormwater codes and design standards in conformance with the new National Pollutant Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS4) Permit. In addition, the Utility Planning Section will be bringing the completed Stormwater Master Plan before City Council for adoption by the end of the year.

Wastewater Monitoring System Pilot Project. In the upcoming months, the City will begin a sewer system monitoring pilot project by adding three organic consumption sensors. If the pilot is successful, the City will install additional sensors to create a network of streaming online monitors in the sewer system. This network will help protect workers and Salem residents, manage the impact of wastewater on the collection system pipes, and serve as an early warning system for any unusual pollutants discharged into the system that could disrupt the wastewater treatment process. By providing real-time insight into the characteristics of wastewater, the sensor system will ensure that the most appropriate treatment options are implemented, and the City remains in compliance with Department of Environmental Quality standards and requirements.

Temperature Total Maximum Daily Load (TMDL) Plan - Tree Planting. In FY 2024, work toward meeting goals from the City's Total Maximum Daily Load (TMDL) Plan 2021-2026 will continue through updating and implementation of a riparian outreach plan, development of a backyard buffer program, and planting of native trees and shrubs along streams on City-owned properties

Park Tree Inventory. The City of Salem tree inventory currently has 36,000 asset points, primarily in the City's rights-of-way. The Urban Forestry workgroup will be focusing on inventorying trees in high use park areas in 2023. Parks Planning will hire an intern to work with the Urban Forestry section for the summer of 2023 with a primary focus of tree data collection in park areas.

Emerald Ash Borer Monitoring. Emerald Ash Borer (EAB) is a highly destructive invasive tree pest that made its first appearance on the west coast on June 30, 2022, in Forest Grove, Oregon. It may be years before EAB reaches Salem, or it could already be here. City staff are working closely with the Oregon Department of Forestry on a readiness and response plan to prepare for the insect's inevitable arrival. In spring 2023, the City will start monitoring ash trees for EAB using a combination of visual surveys and strategically placed traps.

Street Sweeping Program. With the addition of one new street sweeper operator position, the Street Sweeping workgroup (when fully staffed with three daytime and three nighttime operators) has set a target of increasing street sweeping by 67 percent in FY 2024. with the goal of improving stormwater quality, safety for bicyclists, and the appearance of downtown and neighborhood streets.

2. Public Works Department Summary of Services and Programs

Utility Fund Programs and FTE

	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment					
Chemical Handling and Disposal	119,430	0.45	123,760	0.45	Most	✓	✓	✓	✓	✓
Climate Action Plan	-	0.00	190,040	1.00	Less	✓	✓	✓		✓
Environmental Compliance for Outside Departments / Agencies	232,700	1.24	276,030	1.25	More	✓	✓	✓	✓	
Environmental Monitoring	1,098,560	5.64	919,550	4.71	More	✓	✓	✓	✓	✓
Flow Monitoring	945,880	4.58	962,870	4.49	Most	✓	✓	✓	✓	✓
Geographic Information Systems Infrastructure Management	1,816,340	10.40	1,962,030	10.50	More	✓	✓	✓	✓	✓
Green Stormwater Infrastructure and Natural Areas	1,052,990	4.41	1,339,900	6.21	More	✓	✓	✓	✓	✓
Green Stormwater Infrastructure Maintenance	43,990	0.00	-	0.00	More	✓	✓	✓	✓	✓
Industrial Wastewater Pretreatment	653,690	3.97	653,350	3.93	Most	✓	✓	✓	✓	✓
Laboratory Testing and Analysis	1,340,810	8.20	1,455,950	8.20	Most	✓	✓	✓	✓	✓
Natural Resources Education and Outreach	652,260	4.21	651,920	3.81	Less	✓	✓	✓	✓	✓
Operational and Technology Transfers	20,000	0.00	20,000	0.00	Operating / technology transfers not scored					
Sanitary Sewer Quality Monitoring	99,770	0.59	159,710	0.63	More	✓	✓	✓	✓	
Stormwater Facility Inspections	396,060	2.10	426,370	2.30	Most	✓	✓	✓	✓	✓
Stormwater Quality Monitoring	195,840	1.14	205,720	1.14	More	✓	✓	✓	✓	
Stormwater Regulatory Coordination	308,690	0.65	276,610	0.65	More	✓	✓	✓	✓	✓
Stream Cleaning	265,170	0.36	328,900	0.66	More	✓	✓	✓	✓	✓
Street Sweeping	-	0.00	105,870	0.05	Most	✓	✓	✓	✓	✓
Technical Systems Analysis and Monitoring	361,220	0.40	535,050	1.40	More	✓	✓	✓	✓	✓
Wastewater Treatment Byproduct Reuse	1,499,810	3.20	1,516,100	4.20	Less	✓		✓	✓	✓
Wastewater Treatment Plant Maintenance	4,038,990	15.20	3,978,320	14.20	Most	✓	✓	✓	✓	✓
Wastewater Treatment Plant Operations	6,462,260	27.10	7,176,100	27.10	Most	✓	✓	✓	✓	✓
Total Utility Fund	$ 21,604,460	93.84	$ 23,264,150	96.88						

Transportation Services Fund Programs and FTE

Street Sweeping	-	0.00	1,420,460	7.77	Most	✓	✓	✓	✓	✓
Total Transportation Services Fund	$ -	0.00	$ 1,420,460	7.77						

Trust Fund Programs and FTE

Environmental Program Donations	5,000	0.00	-	0.00	Trust funds not scored					
Total Trust Fund	$ 5,000	0.00	$ -	0.00						
Total Public Works Department	$ 21,609,460	93.84	$ 24,684,610	104.65						

Natural Environment Stewardship

At Your Service

Environmental Compliance

Willow Lake Cogeneration System. The energy cogeneration system was put into service in June 2020 and has consistently provided 52 percent of the power consumed at the treatment facility since warranty repairs were completed in March 2022. The engine-generator is fueled by bio-gas produced through the anaerobic digestion solids stabilization process. In addition, heat from the engine is used to keep the anaerobic digesters at optimum operating temperature and provide space heating for the administration and maintenance buildings. The project was funded with utility rates and grants from Portland General Electric, Energy Trust of Oregon, and the Oregon Department of Energy. (Photo at right).

Willow Lake Water Pollution Control Facility Improvements. In FY 2023, the Willow Lake Water Pollution Control Facility continued the design phase for increasing secondary treatment capacity. Two projects will be initiated in FY 2024: the North Secondary Clarifier replacement and the Aeration Basin Hydraulic Improvements. Over the next five years, secondary capacity is projected to increase by 60 million gallons per day at a cost of less than $4 million.

Willow Lake Biosolids Program. The Willow Lake Biosolids program achieved its goal of 100 percent local application of residual biosolids for the second consecutive year. Through onsite dewatering of the material, use of internal drivers for hauling, and onsite storage improvements, the workgroup realized a reduction in transportation, storage, and labor costs. Willow Lake is continuing to promote its biosolids program moving into FY 2024 and is seeking to add more local acreage to its current application area. (Photo at left).

Natural Environment Stewardship
At Your Service

Environmental Compliance, continued

Willow Lake Laboratory. The laboratory at Willow Lake Water Pollution Control Facility maintained its accreditation by the Oregon Environmental Laboratory Accreditation Program (ORELAP) for cylindrospermopsin and microcystin analyses in 2022. The lab performed 38,026 water and wastewater analyses on samples collected throughout the city and will continue to support NPDES permit sampling per DEQ requirements.

Willow Lake Operations & Maintenance. The Willow Lake Operations and Maintenance workgroup continues to see increased equipment and process reliability due, in part, to the completion of 7,417 preventative maintenance work orders, which contributed to a 7 percent decrease in corrective maintenance work orders over the previous year. The workgroup has also improved the ultraviolet disinfection system at the River Road Wet Weather Treatment Facility, which provides for more reliable permit compliance.

2021 Stormwater Permit Implementation. The City of Salem's revised National Pollutant Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS4) Permit went into effect October 2021. As part of the permit requirements, staff completely revised the Stormwater Management Program (SWMP) Document and the Stormwater Monitoring Plan and submitted them to the DEQ. In January 2023, the Department of Environmental Quality approved these new documents which guide many Stormwater Quality section tasks and goals. (Photo at left).

Stormwater Inspections Program. The Stormwater Quality section's inspection staff have a regulatory directive to inspect approximately 5,000 public and private stormwater facilities every five years. Staff also inspect approximately 400 detention basins annually as part of the requirements necessary to maintain the City's favorable Class 4 designation in the National Flood Insurance Program's Community Rating System. (Photo at left shows before cleaning and the right shows after)

Natural Environment Stewardship

At Your Service

Environmental Compliance

Mercury Implementation Plan. The Mercury Implementation Plan guides many Stormwater Quality section goals and tasks to reduce mercury in stormwater to the maximum extent practical. The plan was submitted to the Oregon Department of Environmental Quality in October 2022.

Natural Area Management. Stormwater Quality staff removed invasive weeds using herbicide and mechanical methods, replanted native species, fixed irrigation systems, and monitored site conditions for permit requirements at several large natural area / mitigation projects, including the Pringle Creek Mitigation area, the Waln Creek Mitigation area, and the Gaia Oak Savanna. The Gaia Oak Savanna project, funded by a Landowner Assistance Program Grant from Marion Soil and Water Conservation District, included treating and removing blackberries and reed canary grass and planting native plants. Staff worked with local tribes and obtained an archeological survey before the ground was disturbed. The grant was closed out in February 2023 and requires 10 years of maintenance.

Photo to the left shows overgrowth in the Gaia Oak Savanna prior to mitigation. The photo to the right shows easy creek flow after removal and maintenance.

Stream Crew. In FY 2023, the nine-member Stream Crew inspected approximately 61.5 miles of streams identified in the FEMA (Federal Emergency Management Agency) Community Rating System, inspected additional creek miles categorized as Minimal Flood Potential, removed 75 cubic yards of green waste, and picked up over 20,000 pounds of trash. (Photo below).

Salem Climate Action Plan. In February 2022, City Council accepted the Salem Climate Action Plan which provides actions and initiatives designed to reduce greenhouse gas emissions and to increase the community's resilience to the potential adverse impacts of climate change.

Natural Environment Stewardship

At Your Service

Environmental Compliance, continued

Public Works Operations Greenhouse. The Public Works Operations Greenhouse grows many plants needed for City stormwater facility plantings. In 2021, the greenhouse produced thousands of plants including camas, checker mallow, asters, rushes, sedges and two species of milkweed. In 2022, the greenhouse produced over 10,000 rushes and sedges which would have cost around $8,000 to purchase through a nursery. (Photo at left).

Trees and Shrubs Planted. Through City-sponsored programs, over 160,000 trees and shrubs were planted in 2022. Many of these were native species planted along Salem streams in parks and within the Minto Island Conservation Area. City-provided grant funding supporting areas impacted by the 2020 Beachie Creek wildfire resulted in the planting of over 94,000 stems (native trees or shrubs) in February and March of 2022. (Photo below).

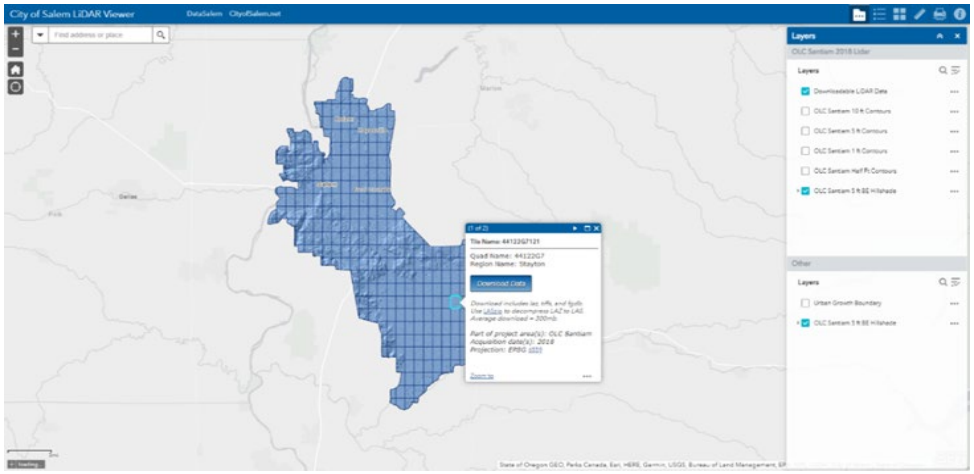
Oregon's First Community Microgrid. In partnership with Portland General Electric, the City received a $1 million grant from the Oregon Department of Energy through the Community Renewable Energy Grant Program to construct Oregon's first-ever community microgrid in Southeast Salem. This small-scale electric grid will collect excess solar power from the new Public Works Operations Building and store it at the Salem Smart Power Center to provide a backup power supply during emergencies.

Natural Environment Stewardship

At Your Service

Environmental Monitoring

Open Data Elevation Products Online Portal. Elevation information requests are routinely submitted to the City by the public and professional consulting companies. The previous process to respond to these information requests was complicated, slow, and outdated. Technical Services has created a new application in which customers can request different elevation data by grid. Selecting a grid presents a button to download elevation data. (Snapshot at right).



Unmanned Aircraft Systems (Drone) Support. In FY 2022, Technical Services flew 29 drone missions supporting a wide range of projects and needs. Some noteworthy projects include collecting marketing and promotional pictures and videos for the new Gerry Frank | Salem Rotary Amphitheater, landslide mitigation investigation for South River Road, and Minto-Brown Slough Ludwigia (an aquatic invasive plant) monitoring. (Photo at left).

Image Server and Digitizing. Technical Services and Information Technology set up a new GIS image server that allows imagery products to be easily accessible via web browsers. Technical Services is also actively digitizing all projects into the City's GIS database; 558 construction plans were digitized this fiscal year.

Natural Environment Stewardship

At Your Service

Environmental Education

Clean Streams Initiative (Environmental Outreach Programs). The Dump No Waste, Drains to Creek program resulted in 390 storm drains being marked, far exceeding the 100-mark goal. The program has benefitted from the contact-free platform and the online interactive map that allows volunteers to input drain locations that have been marked and locate drains that need to be marked. The annual Erosion Control and Stormwater Management Summit, hosted virtually in 2022, provided a learning opportunity for 117 registered attendees. Volunteers coordinated through Friends of Trees, continue to remove invasive vegetation species and plant native Oregon plants as part of multi-year projects at Orchard Heights Park and McKay Park. Staff returned to more in-school and in-person outreach and education events. In 2022, staff attended 17 events with a total audience of 13,342 and 13 educational events with a total student population of 854. The workgroup looks forward to the return of the Youth Environmental Education Program (YEEP) for the 2023-24 school year. (Photo at right).

Emerald Ash Borer Web Content. Press releases and news articles went out across the state in July 2022, alerting the public to the arrival of Emerald Ash Borer (EAB) to Oregon. Staff acted quickly to issue a news release on the City's website and develop a webpage to share important information about this pest with residents. The EAB webpage will be updated as new information becomes available, and the City plans for its arrival.

Mayor's Monarch Pledge. In February 2023, Mayor Hoy reaffirmed the City's commitment to increasing awareness and habitat for monarch butterflies and other pollinators in Salem through continued participation in the National Wildlife Federation's Mayors' Monarch Pledge. Pollinator habitat has now been established at six Salem parks and the Civic Center, as well as in multiple roadside green stormwater facilities and rights-of-way. Each year new locations for pollinator habitat are identified and planted on City property, and City staff continue to raise private landowners' and residents' awareness about pollinator habitat establishment through social media outreach, volunteer planting events, and seed and milkweed giveaways.

Natural Environment Stewardship

At Your Service

Environmental Education, continued

Neighborhood Tree Program. FY 2023 was the second year of the City's tree canopy pilot program, which focused on the North Lancaster and East Lancaster neighborhoods. Residents were notified of the opportunity to obtain free street trees and low-cost yard trees through focused mailers from the City and Friends of Trees, social media posts, and canvassing in select areas. As a result, 43 new trees were planted at 23 residential addresses. In FY 2024, staff will continue efforts to improve outreach and web content related to this and other tree programs. (Photo below).

Coexisting with Beaver Web Content. The beaver population in Salem appears to be growing, and City staff and residents are reporting an increase in beaver foraging and dam building. Beaver are native animals whose activities are often highly beneficial for the natural environment, but, in an urban setting, they can cause damage and create challenges for property owners. Many of these conflicts can be resolved or minimized by implementing coexistence strategies. The City's website now provides useful information that will help residents better understand our state animal and learn how to coexist with them. This website has been featured in multiple outreach materials to streamside residents.

Bald Eagle Nest Monitoring Program. The Bald Eagle Nest Monitoring program, which started in February 2022, is a citizen science program that engages volunteers in collecting observational data about active bald eagle nests located in or near City parks. Information gathered is used to ensure compliance with the Federal Bald and Golden Eagle Protection Act and to adaptively manage areas of City parks in close proximity to the nests. In winter 2022, staff provided training to over 100 volunteers and created a series of webpages to share information about bald eagles and the volunteer monitoring program, including an Eagle Nest Watch News page that is updated weekly with observations collected from volunteers. (Photo above).

Safe and Healthy Community

Salem provides emergency services while proactively addressing the impact of crime, fire, natural disasters, and health emergencies to residents, businesses, and property owners.

Supporting City Departments

Police

Fire

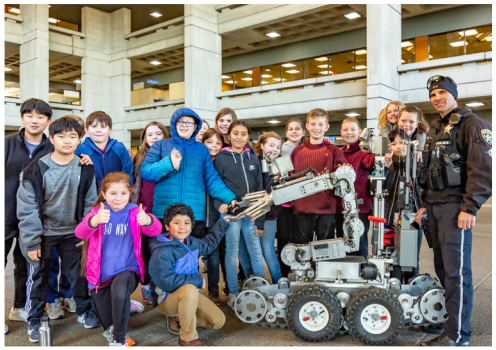
Municipal Court

Community & Urban Development

Public Works

Summary of City Services

Public safety is a critical function of local government. In Salem, our 9-1-1 call center sends Police, Fire, and emergency medical services to those in need and keeps Salem safe by protecting residents, visitors, and properties from harm in the event of a natural disaster or other emergency. In addition to responding directly, we plan and prepare our community for situations that may threaten health or safety. Salem also has a Municipal Court, responsible for protecting the rights of individuals and prosecuting crimes that impact the quality of life in Salem.



Bomb detection robot tour (2019)

Drinking water distribution (2018)

Fire Department -
"Take your Child to Work" Day (2018)

Safe and Healthy Community

Community and Urban Development

Building and Safety Fund - building permits, plans review, and construction inspection to meet State Building Codes, on-site evaluation o dangerous buildings

Equipment Replacement

Equipment and Asset Replacement Reserve Fund - supports the purchase of new vehicles and equipment Citywide

Finance/Municipal Court

General Fund - municipal court administration, judicial resources, criminal adjudication, and violations bureau

Fire

General Fund - fire administration, emergency operations, and fire and life safety

Emergency Medical Services Fund - administration, advanced life support, emergency medical transport, and EMT training

Fire Trust Fund - fire prevention / education / donations

Kingwood Water Tower used for mounting telecommunications and radio equipment

Radio Communications, City Services Fund - operation and maintenance of the City's radio communication infrastructure

Willamette Valley Communication Center (WVCC) Fund - 9-1-1 call-taking and dispatch for 29 Police, Fire, and EMS agencies

Non Departmental

Traffic Safety Fund - new fund for the expansion of photo red light enforcement and the addition of "speed on green" photo enforcement

Police

General Fund - police administration, support, investigations, and patrol

Police Trust Funds - Property income for police purposes from unclaimed and abandoned property, evidence funds transferred through court order / donations received for the support of the Police Department's "K9" unit / restitution and other revenue dedicated to law enforcement use / donations to purchase materials for students participating in the D.A.R.E Program / donations for installation of neighborhood watch signs / proceeds from forfeited assets

Regional Records Management System Fund - automated police records field reporting and management system for 14 law enforcement agencies

Safe and Healthy Community

Provide emergency services while proactively addressing the impact of crime, fire, natural disasters, and health emergencies to residents, visitors, businesses and property.

Fosters a climate of safety and inclusivity for all individuals where they live, work and gather

Plans for and provides timely and effective response to emergencies and natural disasters

Actively engages with the community to proactively prevent crime, provide education on personal and community safety, and strengthen community preparedness

Encourages sustainable community redevelopment and rehabilitation practices

Investigates and endeavors to solve crimes and address the needs of crime victims

Result Area Statistics

Service Provider Department	Statistic Description		The Number	
Finance / Municipal Court	Court offenses by type for a total of 45,606 in 2022	Violations	23,335	CY 2022
		Misdemeanors and DUII	1,095	CY 2022
		Parking Citations	21,176	CY 2022
Finance / Municipal Court	Court filings by type for a total of 43,814 in 2022	Violations	21,757	CY 2022
		Misdemeanors and DUII	941	CY 2022
		Parking Citations	21,116	CY 2022
Community & Urban Development	Number of single family (single family, duplex, and multifamily) housing units		807	FY 2022
Community & Urban Development	Number of structural, mechanical, electrical, and plumbing inspections performed		28,304	FY 2022
Community & Urban Development	Number of structural, mechanical, electrical, and plumbing permits issued		10,782	FY 2022
Community & Urban Development	Number of structural, mechanical, electrical, and plumbing plans reviewed		2,714	FY 2022
Fire Department	Respond to priority emergencies within 5.5 minutes, 85% of the time		60.9% / 0.7% decrease	
Fire Department	Response unit en route within 60 seconds from receipt of alarm, 85% of the time		83.6% / 4.8% decrease	

Safe and Healthy Community

Provide emergency services while proactively addressing the impact of crime, fire, natural disasters, and health emergencies to residents, visitors, businesses and property.

Fosters a climate of safety and inclusivity for all individuals where they live, work and gather

Plans for and provides timely and effective response to emergencies and natural disasters

Actively engages with the community to proactively prevent crime, provide education on personal and community safety, and strengthen community preparedness

Encourages sustainable community redevelopment and rehabilitation practices

Investigates and endeavors to solve crimes and address the needs of crime victims

Result Area Statistics

Service Provider Department	Statistic Description	The Number
Fire Department	Deliver effective response force to structure fire within 10 minutes, 85% of the time	67.8% / 0.5% decrease
Fire Department	Cardiac save rate of 70%, based on CARES / Utstein bystander data	35.7% / 40% decrease
Fire Department	Calls for service (annual, total number and comparison to 2021)	31,319/ 3.6% increase
Fire Department -WVCC	911 calls answered for our 29 member agencies	215,933/ 2.1% decrease
Fire Department - WVCC	Non-emergency calls answered for our 29 member agencies	182,257 / 1.1% increase
Police Department	Response times for priority 1 calls	6 min, 58 sec
Police Department	Average number of calls responded to by Salem police officers (daily / monthly)	308 / 9,563
Police Department	Total number of calls responded to by Salem police officers in 2022	114,759
Police Department	Graffiti abatement in 2022	2,192
Police Department	Domestic Violence Response Team aid to victims (number of victims served)	475

Safe and Healthy Community

Provide emergency services while proactively addressing the impact of crime, fire, natural disasters, and health emergencies to residents, visitors, businesses and property.

Fosters a climate of safety and inclusivity for all individuals where they live, work and gather	Plans for and provides timely and effective response to emergencies and natural disasters	Actively engages with the community to proactively prevent crime, provide education on personal and community safety, and strengthen community preparedness	Encourages sustainable community redevelopment and rehabilitation practices	Investigates and endeavors to solve crimes and address the needs of crime victims

Result Area Statistics

Service Provider Department	Statistic Description	The Number
Police Department	Reported person crimes, (annual / average per month)	1,957 / 163
Police Department	Reported property crimes, (annual / average per month)	13,530/ 1,128
Police Department	Reported society crimes (annual / average per month)	2,727 / 227

During the City's first year of implementing Priority Based Budgeting, programs in Safe Community were scored against the result area descriptions and definitions for all five community-facing result areas along with program attributes of demand, mandate, reliance, cost recovery, and population served. The Safe Community section has been identified as the "home" result area for the programs on the succeeding pages. Adjacent to program budgets and FTE counts is a matrix of checkmarks indicating scoring in the other four community-facing result areas. This same matrix will be featured throughout the result area sections. Also, throughout the budget document, there are programs -- Operating and Technology Transfers, as an example -- that were not scored.

Safe and Healthy Community FY 2024 Fund Overview

The City's financial activity is accounted for in various funds and are then grouped by the type of expenditure. The below table summarizes the result area expenditure budget by Fund, Department, and account group.

	Personal Services	Materials and Services	Capital	Interfund Transfers	Contingencies	**Total**
General Fund						
Municipal Court	$ 1,907,850	$ 724,990	$ -	$ -	$ -	**$ 2,632,840**
Police	46,992,410	12,244,670	155,000	-	-	**59,392,080**
Fire	41,971,120	6,726,030	-	-	-	**48,697,150**
Non Departmental	-	423,000	-	-	-	**423,000**
General Fund Total	$ 90,871,380	$ 20,118,690	$ 155,000	$ -	$ -	**$ 111,145,070**
Building and Safety Fund						
Community and Urban Development	$ 5,127,350	$ 1,053,720	$ -	$ 500,000	$ 300,000	**$ 6,981,070**
Building and Safety Fund Total	$ 5,127,350	$ 1,053,720	$ -	$ 500,000	$ 300,000	**$ 6,981,070**
Emergency Medical Services Fund						
Fire	$ 537,430	$ 3,737,840	$ 73,680	$ 1,575,000	$ 60,000	**$ 5,983,950**
Emergency Medical Services Fund Total	$ 537,430	$ 3,737,840	$ 73,680	$ 1,575,000	$ 60,000	**$ 5,983,950**
WVCC Fund						
Fire	$ 12,744,980	$ 2,434,750	$ 44,100	$ 425,000	$ 500,000	**$ 16,148,830**
WVCC Fund Total	$ 12,744,980	$ 2,434,750	$ 44,100	$ 425,000	$ 500,000	**$ 16,148,830**
Regional Records System Fund						
Police	$ -	$ 238,050	$ -	$ -	$ 35,700	**$ 273,750**
Regional Records System Fund Total	$ -	$ 238,050	$ -	$ -	$ 35,700	**$ 273,750**
City Services Fund						
Fire	$ 542,780	$ 1,375,740	$ 100,000	$ -	$ -	**$ 2,018,520**
City Services Fund Total	$ 542,780	$ 1,375,740	$ 100,000	$ -	$ -	**$ 2,018,520**

Safe and Healthy Community FY 2024 Fund Overview

The City's financial activity is accounted for in various funds and are then grouped by the type of expenditure. The below table summarizes the result area expenditure budget by Fund, Department, and account group.

	Personal Services	Materials and Services	Capital	Interfund Transfers	Contingencies	**Total**
Equipment Reserve Fund						
Equipment Replacement	$ -	$ 9,060,030	$ 4,361,090	$ -	$ -	**$ 13,421,120**
Equipment Reserve Fund Total	$ -	$ 9,060,030	$ 4,361,090	$ -	$ -	**$ 13,421,120**
Trust Fund						
Non Departmental	$ -	$ 1,420,070	$ -	$ -	$ -	**$ 1,420,070**
Police	-	1,264,870	-	-	-	**1,264,870**
Fire	-	100,000	-	-	-	**100,000**
Trust Fund Total	$ -	$ 2,784,940	$ -	$ -	$ -	**$ 2,784,940**
Result Area Total	$ 109,823,920	$ 40,803,760	$ 4,733,870	$ 2,500,000	$ 895,700	**$ 158,757,250**

Safe and Healthy Community FY 2024 Department Overview

The City's financial activity is accounted for in various funds and are then grouped by the type of expenditure. The below table summarizes the result area expenditure budget by department and account group.

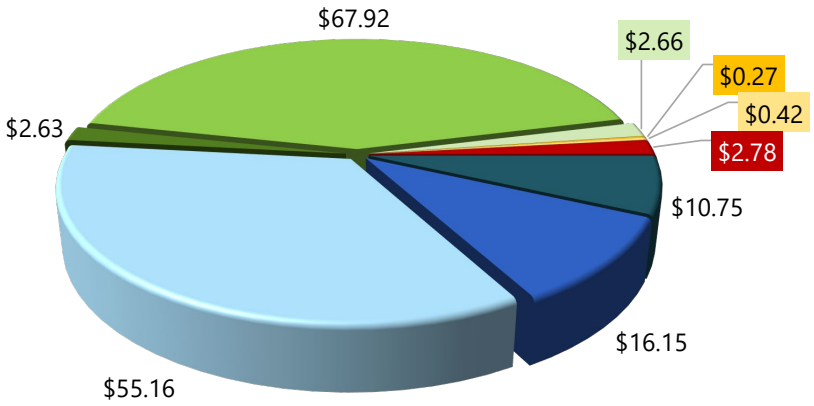
Section		Personal Services	Materials and Services	Capital	Interfund Transfers	Contingencies	**Total**
1.	Community and Urban Development	$ 5,127,350	$ 1,053,720	$ -	$ 500,000	$ 300,000	**$ 6,981,070**
2.	Equipment Replacement	-	9,060,030	4,361,090	-	-	**13,421,120**
3.	Municipal Court	1,907,850	724,990	-	-	-	**2,632,840**
4.	Fire	55,796,310	14,274,360	217,780	2,000,000	560,000	**72,848,450**
5.	Non Departmental	-	1,843,070	-	-	-	**1,843,070**
6.	Police	46,992,410	12,482,720	155,000	-	35,700	**59,665,830**
7.	Trust - Fire	-	100,000	-	-	-	**100,000**
8.	Trust - Police	-	1,264,870	-	-	-	**1,264,870**
	Result Area Total	$ 109,823,920	$ 40,803,760	$ 4,733,870	$ 2,500,000	$ 895,700	**$ 158,757,250**

Safe and Healthy Community FY 2024 Budget Overview

The City is required to display all phases of the budget - the initial proposal from the City Manager, the recommendation of the Budget Committee, and the result adopted by the City Council. The columns in the numeric table (below) will be populated with numbers when each phase of the budget process is completed. Capital projects appear in the Capital Improvements section of the budget document.

Expenditures	Mgr Rec FY 2024	BC Rec FY 2024	Adopted FY 2024	% of Total
Result Area - All Funds				
Personal Services	$ 109,823,930	$ 109,823,920	$ 109,823,920	69.2%
Materials and Services	37,453,670	$ 40,311,670	40,803,760	25.7%
Capital Outlay	4,733,870	$ 4,733,870	4,733,870	3.0%
Contingencies	895,700	$ 895,700	895,700	0.6%
Transfers	1,000,000	$ 2,500,000	2,500,000	1.6%
Total Expenditures - All Funds	$ 153,907,170	$ 158,265,160	$ 158,757,250	
Total Number of Positions	*568.67*	*568.67*	*568.67*	

Safe Community
Result Area Expenditures by Program / Department



* Includes replacement reserve budget for specialized equipment (non-fleet)

1. Community & Urban Development Department Summary of Services and Programs

Summary of Services

Building and Safety Division

Building codes are enacted to protect public health, safety, and general welfare related to the construction and occupancy of buildings. The Building and Safety Division works with the construction industry, other City departments, and the State Building Codes Division to ensure safe building construction.

The division administers State of Oregon building codes and City of Salem revised codes, which provide uniform standards that ensure newly constructed residential and commercial buildings are safe.

The division performs a comprehensive structural plan review for all permitted construction within Salem's city limits. Adherence to the approved plans after review is verified during all phases of construction by one of the division's certified inspectors. (Photo below).

All plans examiners and inspectors are certified in multiple disciplines, which provides efficient processing of construction projects and ensures a detailed and well-rounded review and inspection in all areas.

Additionally, the division provides specialized coordination for construction projects with valuation over $10 million by providing clients with a single point-of-contact and coordination between other City departments and the State of Oregon. This service allows for all details of large project plan review and inspection to be routed and coordinated through one person to ensure a very high level of oversight during all phases of construction.

What's New in this Budget?

The Building and Safety section along with other Community Development sections will be merging along with the Urban Development Department. While there is no direct impact on the services provided by the division, it is a change to note in overall organizational structure.

1. Community and Urban Development Department Summary of Services and Programs

Building and Safety Fund Programs and FTE	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment					
Commercial Building Permitting and Inspection	2,292,750	11.50	2,398,120	11.89	More	✓	✓		✓	✓
Contingencies	300,000	0.00	300,000	0.00	Contingencies not scored					
Electrical Permitting and Inspection	495,940	2.11	517,420	2.00	More	✓	✓		✓	✓
Mechanical Permitting and Inspection	469,240	2.06	466,080	1.85	More	✓	✓		✓	✓
Operational and Technology Transfers	500,000	0.00	500,000	0.00	Operating / technology transfers not scored					
Permit Application Center	823,270	6.54	839,900	6.47	More		✓	✓	✓	✓
Plumbing and Permitting Inspection	402,900	1.95	434,580	1.86	More	✓	✓		✓	✓
Residential Building Permitting and Inspection	1,611,850	7.61	1,524,970	7.71	More	✓	✓		✓	✓
Total Building and Safety Fund	$ 6,895,950	31.77	$ 6,981,070	31.77						
Total Community and Urban Development Department	$ 6,895,950	31.77	$ 6,981,070	31.77						

2. Equipment Replacement Reserve Summary of Services and Programs

Summary of Services

Establishing reserves for future costs is considered a financial best practice. The City maintains both a fleet reserve for replacement of vehicles and motorized equipment and a reserve for non-motorized or unique motorized equipment. Examples of reserves for non-motorized equipment include specialized software system replacements or safety equipment for police officers and firefighters.

Equipment Replacement Reserve Programs

	FY 2023 Program Budget	FY 2024 Program Budget
Fire and EMS Equipment Reserve	166,450	482,910
Mobile Data Computer Equipment Reserve	610,250	646,340
Permitting System Replacement Reserve	2,897,870	3,766,320
Police Equipment Reserve	83,760	111,860
Police Technology Reserve	34,000	104,240
Radio Equipment Reserve	4,907,210	8,309,450
Total Equipment Replacement Reserve	$ 8,699,540	$ 13,421,120

3. Finance / Municipal Court Department Summary of Services and Programs

Summary of Services

As a separate arm of City government, the Municipal Court's mission is to provide fair and accessible justice services that protect the rights of individuals, preserve a safe and livable community, and inspire public confidence. The Court's role and purposes are to do individual justice in individual cases; provide a neutral forum for the resolution of legal disputes within the scope of the Court's limited jurisdiction; protect individuals from the arbitrary use of government power; provide a formal record of legal status; and deter criminal behavior.

The City Charter, Salem Revised Code, and the constitution of the State of Oregon establish the range of offenses heard by the court. Cases are filed with the court by the City's Legal Department, Salem police officers, code enforcement officers, and parking enforcement officers. The Municipal Judge is an elected officer of the City of Salem, who serves full time and is assisted by pro tempore judges, who preside over courtroom dockets and serve in the elected judge's absence. The Violations Bureau also has authority granted by judicial order to adjudicate certain parking and minor traffic citations and reduce fines according to a reduction table based on an individual's driving record. Court staff interact with defendants and the public in person, by telephone, and by mail.

General Fund Programs and FTE	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment					
Community Service Monitoring	98,200	0.54	109,230	0.54	Less	✓	✓			✓
Court Customer Service	248,890	2.44	283,650	2.49	Least		✓			✓
Court Proceedings - Criminal	1,039,930	3.96	1,077,620	4.01	Less		✓		✓	✓
Court Proceedings - Violations	275,360	1.64	298,530	1.64	Less		✓			✓
Court Security	81,420	0.11	118,510	0.36	Least		✓			
Criminal Court Jury Coordination	66,120	0.39	76,450	0.39	Least		✓			
Probation / DUII Diversion Monitoring	118,390	0.79	133,340	0.79	Less		✓			✓
Records Management - Court	199,390	1.79	154,460	1.19	Least		✓			
Violations Bureau	310,590	3.36	381,050	3.61	Least		✓			✓
Total General Fund	$ 2,438,290	15.00	$ 2,632,840	15.00						
Total Finance / Municipal Court Department	$ 2,438,290	15.00	$ 2,632,840	15.00						

4. Fire Department Summary of Services and Programs

Summary of Services

Salem Fire Department's mission of "[p]rotecting lives, property, and the environment, placing safety and result above all" supports the service area of Safe and Healthy Community."

Work Force Changes

The Fire Department is adding a new training officer position to have two full-time Fire training officers for the management of the Department's training requirements. Additionally, three firefighter / medics were added mid FY 2022-23 in support of commercial air service.

WVCC added three positions to help with increasing needs. The three positions include two 911 call takers and one shift supervisor.

Salem Fire is an all-hazard response agency that provides continuous 24-hour fire suppression, rescue, special hazard mitigations, emergency management, and emergency medical response to situations that threaten life, property, and the environment.

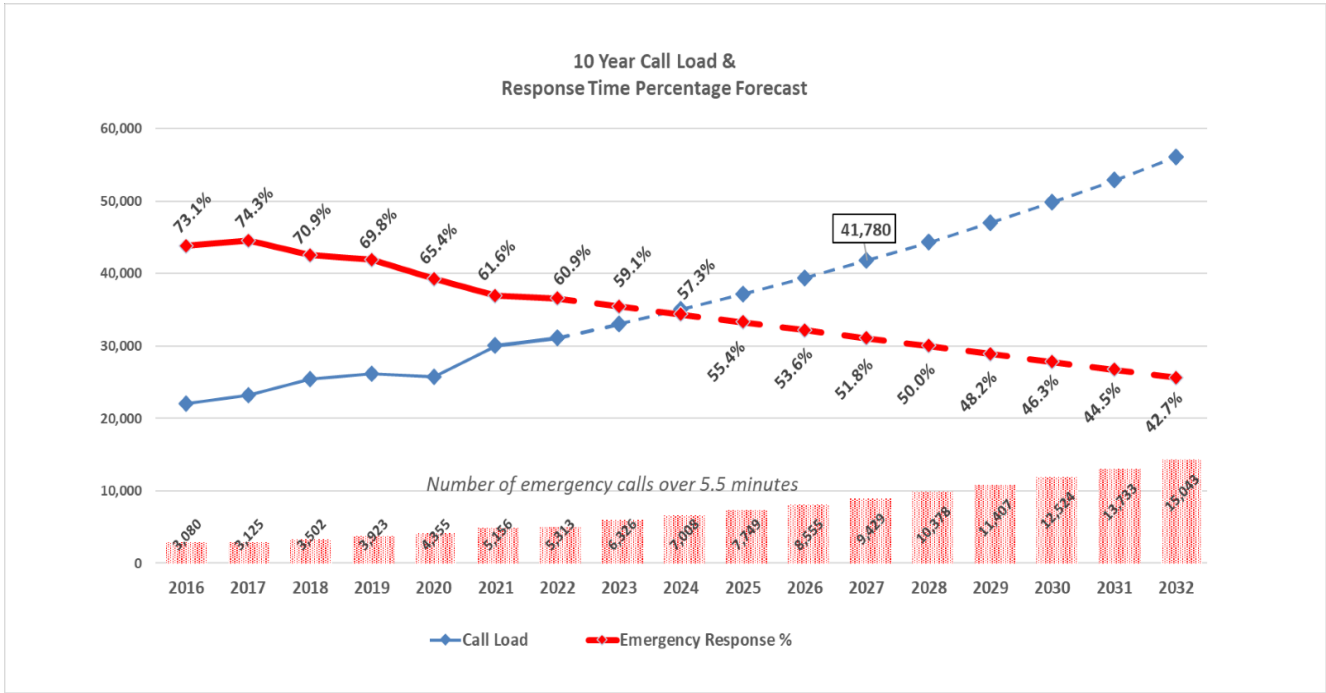
The Fire Department also houses the Willamette Valley Communications Center which provides emergency 911 call answering and dispatch services for 29 police, fire and ambulance services providers. The service area covers 400,000 residents in Marion, Polk and Lincoln counties. The City Radio Shops operates and maintains the City's radio communication infrastructure and provides radio services to support departments of the City as well as technical assistance to Falck Ambulance Northwest, City of Keizer Police, City of Keizer Rural Fire Protection District and Marion County Fire District #1.

Emergency response services are delivered from 11 fire stations strategically placed throughout the community's service area. Mutual aid agreements with neighboring communities increase Salem Fire's capacity to respond during times of peak demand.

The Fire Marshal's Office investigates and determines the cause of fires and promotes fire and hazard prevention through public education, code enforcement, and building plans review.

Ambulance transport services, supporting pre-hospital advanced life support (ALS) operations, are provided through a public / private partnership with Falck Ambulance while additional backup ambulance transport services are provided by Salem Fire. As the primary emergency medical service provider in the City of Salem, the Fire Department actively administers all patient care activities, and develops and implements protocol to ensure the best and highest level of emergency medical care is provided to Salem residents and visitors. The Emergency Medical Services and Training Division offers cutting-edge in-house training to all paramedics and emergency medical technicians to ensure that all educational requirements are current and that our staff has the latest information on medical practices and pre-hospital patient care.

4. Fire Department Summary of Services and Programs



Response Time Forecast

The chart to the left is based on an estimated annual call volume growth of 6.1 percent. The department has experienced an average annual call growth of 6.1 percent since 2016 and a 6.4 percent growth in the last 10 years. With the department's current emergency response resources, based on estimated call growth, in 2027 the ability to meet the current City Council response time standard will fall to 51.8 percent. This response time percentage means over 9,400 emergency calls for services will not receive assistance within the 5.5-minute response time.

What's New In This Budget

Salem Safety and Livability Bond Funds New Fleet & Fire Stations

In November 2022, voters approved a comprehensive $300 million bond of which a portion was for a new Fire Department fleet to serve the community into the next decade. The Department has ordered 16 new fire engines, two new ladder trucks, two brush vehicles, two advanced life support ambulances, one heavy rescue vehicle, and one air rig. Delivery of the fleet will happen over the next couple fiscal years with some being delivered this summer. Between these vehicles and the previously leased ladder truck and fire engine, the Fire Department will have a full fleet to respond to community needs.

The Department is also working with partners in Community and Urban Development to look for potential parcels of land to purchase for the building of two new Fire Stations.

4. Fire Department Summary of Services and Programs

General Fund Programs and FTE	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment					
Aircraft Firefighting and Rescue Response	94,010	0.20	666,670	2.20	Most	✓	✓	✓	✓	✓
Ambulance Transport and On-Scene Patient Treatment Administration	257,560	0.75	255,860	0.60	Less		✓		✓	✓
Career Development and Promotional Processes	252,400	0.82	417,680	1.37	Less	✓	✓			✓
Community Emergency Response Team (CERT)	52,620	0.20	53,040	0.20	Less	✓	✓		✓	✓
Confined Space / Trench Rescue Emergency Response	-	0.00	842,890	3.20	Less		✓	✓		✓
CPR in Schools	61,250	0.30	89,110	0.50	Least		✓			✓
Data Analysis, Reporting, and Records Management	157,240	0.85	266,400	1.35	Less		✓			✓
Disaster Planning	39,410	0.20	43,100	0.20	More	✓	✓	✓	✓	✓
Emergency Management Performance Grant Administration	18,010	0.10	20,450	0.10	Less		✓			✓
Emergency Operations Center (EOC)	53,310	0.20	89,170	0.25	More	✓	✓	✓	✓	✓
Emergency Preparedness Training and Exercises	33,270	0.15	36,880	0.15	More	✓	✓	✓	✓	✓
Exempt Jurisdiction Compliance and Reporting	202,320	0.84	226,270	0.73	Less		✓	✓	✓	✓
Fire Investigations	268,020	1.23	373,680	1.54	Less		✓		✓	✓
Fire Safety Systems Inspections and Code Enforcement	599,920	2.55	535,970	2.10	More	✓	✓	✓	✓	✓
Fire Safety Systems New Construction Plan Review	313,060	1.30	283,350	1.22	Most	✓	✓	✓	✓	✓
Fire, Emergency Medical, and Rescue Incident Response	35,850,990	157.42	38,715,080	155.94	Most	✓	✓	✓	✓	✓
Fire, Emergency Medical, and Rescue Incident Response - Mutual Aid Agencies	295,390	1.10	189,250	0.35	Most	✓	✓	✓	✓	✓
Fire, Emergency Medical, and Rescue Incident Response -Salem Suburban Rural Fire Protection District	1,169,560	5.10	182,760	0.35	Most	✓	✓	✓	✓	✓
Hazardous Materials Emergency Response	251,230	0.95	605,950	2.20	Most	✓	✓	✓	✓	✓

General Fund Programs and FTE

	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment					
Intergovernmental Agreements and Other Agency Coordination	13,430	0.05	65,690	0.05	Less	✓	✓		✓	✓
National Incident Management System (NIMS) Compliance and Training	19,390	0.10	22,160	0.10	Least		✓			
Operational and Technology Transfers	2,017,290	0.00	2,115,450	0.00	Operating / technology transfers not scored					
Public Education and Outreach	161,060	0.72	289,760	1.20	Least	✓	✓			✓
Public Information Coordination and Outreach	33,100	0.10	54,090	0.10	Less	✓	✓		✓	✓
Special Use Permits and Inspections	190,260	0.75	257,300	0.90	More	✓	✓	✓	✓	
Special Weapons and Tactics Medics	125,450	0.65	186,880	0.60	Less		✓		✓	✓
State Conflagration Incident Response	307,670	1.47	80,110	0.10	Less	✓	✓		✓	✓
Training and Certifications	362,800	0.85	492,810	1.35	Less	✓	✓			✓
Urban Search and Rescue	175,330	0.45	774,380	3.15	More	✓	✓	✓	✓	✓
Youth Fire Prevention and Intervention	46,240	0.20	57,370	0.25	Least	✓	✓			✓
Water Rescue	89,550	0.40	407,590	1.65	More	✓	✓	✓	✓	✓
Total General Fund	$ 43,511,140	180.00	$ 48,697,150	184.00						

Emergency Services (EMS) Fund Programs and FTE

Ambulance Transport and On-Scene Patient Treatment Administration	1,135,150	2.00	5,727,870	2.00	Less		✓		✓	✓
Career Development and Promotional Processes	-	0.00	32,250	0.00	Less	✓	✓			✓
Contingencies	60,000	0.00	60,000	0.00	Contingencies not scored					
Data Analysis, Reporting, and Records Management	-	0.00	50,930	0.00	Less		✓			✓
Operational and Technology Transfers	28,970	0.00	62,690	0.00	Operating / technology transfers not scored					
Special Weapons and Tactics Medics	5,000	0.00	5,500	0.00	Less		✓		✓	✓
Training and Certifications	-	0.00	44,710	0.00	Less	✓	✓			✓
Total Emergency Services Fund	$ 1,229,120	2.00	$ 5,983,950	2.00						

General Fund Programs and FTE

	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment					
City Services Fund Programs and FTE										
Radio Communications	1,915,340	4.00	2,018,520	4.00	More		✓	✓	✓	✓
Total Radio Communications, City Services Fund	$ 1,915,340	4.00	$ 2,018,520	4.00						
Willamette Valley Communication Center (WVCC) Fund Programs and FTE										
Capital Improvements Transfer	1,000,000	0.00	425,000	0.00	Capital improvement transfers not scored					
Contingencies	500,000	0.00	500,000	0.00	Contingencies not scored					
Public Safety Call Taking and Dispatch	13,776,460	75.60	15,223,830	78.60	Most	✓	✓	✓	✓	✓
Total WVCC Fund	$ 15,276,460	75.60	$ 16,148,830	78.60						
Total Fire Department	$ 61,932,060	261.60	$ 72,848,450	268.60						

5. Non Departmental Summary of Services and Programs

Summary of Services -

The City has several cameras at key intersections across the City that capture red light and speeding violations. This program aids in improvement of the safety of roadways in a cost effective manner and encourages safe driving practices through behavior modification. Expenses from this service cover the electricity of the cameras and the photo / video system.

General Fund Programs	FY 2023	FY 2024	
Council Grants - Safe Community	135,000	-	Grants not scored
Digital Photo Enforcement	350,000	423,000	Program not scored
Total General Fund	$ 485,000	$ 423,000	
Total Non Departmental	$ 485,000	$ 423,000	

6. Police Department Summary of Services and Programs

The men and women of the Salem Police Department are dedicated to keeping Salem safe by providing superior police service while enhancing trust. These men and women provide emergency response 24 hours a day, every day to keep the community safe. Specialty units such as the Community Action Unit (photo below), the police section of the Salem Outreach and Livability Services Team and others help to supplement the efforts of officers on patrol. Moreover, many officers perform additional duties outside primary work assignments such as serving as an instructor for one of the many instructional disciplines or emergency operations team such as Special Weapons and Tactics (SWAT).

The Department has more than 50 professional, non-sworn staff that provide a variety of support services, such as evidence and property control, forensic technology, as well as the maintenance of all police records. The section also maintains a police records management system for 14 police agencies and three counties.

In furtherance of the department's mission in support of the Safe and Healthy Community result area, the Salem Police Department is organized into three divisions which work cohesively to provide high caliber and timely police services to the public: Field Operations, Investigations, and Support.

Work Force Changes

The FY 2024 budget adds one new position and increases the position authority (part time to full time) for two positions in the Investigations Division. Specifically, a new crime analyst position has been added to increase the Department's analytical capacity and support Salem Police Department Strategic Plan's Smarter Policing planned objective. Additionally, a Domestic Violence Response Team advocate has been reclassified from a community service officer to an administrative analyst I and made full time. Finally, one lab / evidence technician in the crime lab is going from part time to full time. The Salem Police Crime Lab provides support services to surrounding agencies, and the increase in FTE will allow for more expedited processing of crime scenes and evidence.

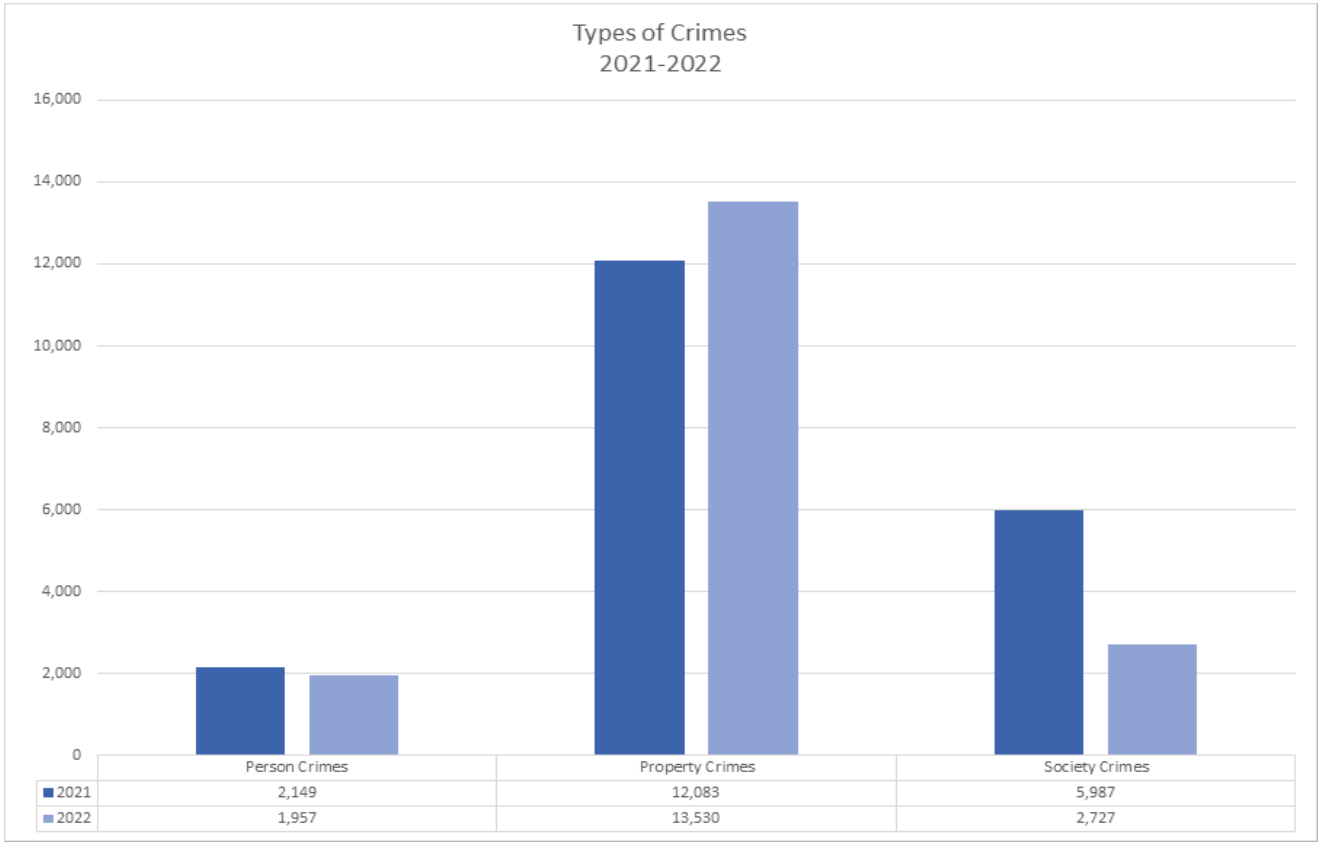
During mid-year of FY 2023 an additional police officer was added to support commercial air service.

OFFICERS OF THE SALEM POLICE COMMUNITY ACTION UNIT

6. Police Department Summary of Services and Programs

Challenges

Staffing continues to be a challenge for Salem Police Department. Subsequently, an independent staffing study conducted by Hillard Heintze was prepared for use by Council in October 2021. Page 35 of that report states, "[b]ased on our analysis, the Patrol Division has a significant gap in capacity." Later on in the report, it states, "[b]ased upon a workload analysis; we estimate that the SPD needs between 27 and 83 additional officers assigned to patrol, depending on the amount of time made available for discretionary activity and community engagement." Over the past 10 years, Salem's population has grown from approximately 155,700 to over 177,600, a 14% increase. The number of sworn police positions has not kept up proportionately with the rate of population increase. With population growth comes increasing service demands, which require prioritization and determination of resource availability by staff.



The graphic to the left demonstrates the various types of crimes reported in the past year between 2021 and 2022. These statistics are reported to the Federal Bureau of Investigation's National Incident Reporting System (NIBRS).

6. Police Department Summary of Services and Programs

General Fund Programs and FTE	FY 2023 Program Budget	Staff	FY 2024 Program Budget	Staff	Alignment					
Accreditation	257,680	1.25	113,290	0.40	Less		✓		✓	✓
Behavioral Health Team	952,820	4.75	638,060	2.75	More		✓		✓	✓
Body Worn Cameras	721,650	3.00	729,390	3.00	Less		✓			✓
Community Engagment	265,510	1.00	3,120	0.00	More		✓	✓	✓	✓
Community Service Officers	398,660	4.80	473,620	4.80	More	✓	✓		✓	✓
Computer Forensics Lab	516,440	2.00	702,010	3.00	Less		✓		✓	✓
Crime Analysis	157,390	1.00	775,220	5.00	Less		✓		✓	✓
Crime Lab	489,710	2.50	601,110	3.00	Less		✓		✓	✓
Custody and Transport	80,320	0.00	84,480	0.00	Least		✓			✓
Domestic Violence Response	190,670	1.60	288,730	2.00	Less		✓			✓
Downtown Enforcement	2,114,720	9.75	2,093,220	9.75	Most	✓	✓	✓	✓	✓
Drug Enforcement Unit	974,820	4.25	789,580	2.75	Less	✓			✓	✓
Fleet Management	174,160	1.30	304,660	2.00	Least					✓
Graffiti Removal	154,210	2.00	173,350	2.00	Less	✓	✓		✓	✓
Internal Affairs	613,750	2.40	558,260	2.00	Less		✓			✓
Operational and Technology Transfers	4,807,660	0.50	4,896,960	0.00	Operating / technology transfers not scored					
Patrol	25,723,940	131.14	28,383,610	137.19	More		✓		✓	✓
Person Crime Investigations	3,457,460	15.25	4,407,800	15.25	Less				✓	✓
Photo Redlight	338,410	0.20	350,970	0.20	Less		✓	✓		✓
Police K9	1,363,190	6.00	1,803,660	6.00	Less		✓		✓	✓
Police Reception and Customer Service	2,132,320	18.50	2,102,360	18.00	Less		✓		✓	✓
Property Crime Investigations	1,786,060	7.25	2,341,340	8.25	More		✓		✓	✓
Property and Evidence	1,010,860	5.83	908,230	5.33	Less	✓	✓			✓
Public Relations and Crime Prevention	474,890	2.33	265,340	1.33	Less		✓		✓	✓
Special Teams	759,240	0.00	353,370	0.00	Less		✓		✓	✓

6. Police Department Summary of Services and Programs

General Fund Programs and FTE	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment					
Street Crimes Unit	2,210,640	9.25	2,381,330	7.75	Less		✓		✓	✓
Telephone Reporting - Non-Emergency Crimes	306,800	3.00	323,990	3.00	Least		✓		✓	✓
Traffic Enforcement	1,887,420	7.55	2,363,580	7.55	More	✓	✓	✓	✓	✓
Volunteer Coordination - Police	169,920	1.00	181,440	1.00	Less		✓		✓	✓
Total General Fund	$ 54,491,320	249.40	$ 59,392,080	253.30						

Regional Records System Fund Programs										
Contingencies	-	0.00	35,700	0.00	Contingencies not scored					
Operational and Technology Transfers	88,580	0.00	88,580	0.00	Operating / technology transfers not scored					
Police Regional Records Management System	190,620	0.00	149,470	0.00	More		✓	✓		✓
Total Regional Records System	$ 279,200	0.00	$ 273,750	0.00						

Total Police Department	$ 54,770,520	249.40	$ 59,665,830	253.30

7. Trust Funds Summary

The City's trust funds are special accounts that hold donations and other revenue sources for various purposes or for the temporary holding of funds for which the City acts as a collection or escrow entity.

The trust accounts in the Safe Community result area are organized by department with the account name serving as the descriptor. More information about the City's trust accounts can be found in the Financial Summaries section of the budget document.

Fire Department

	FY 2023 Budget	FY 2024 Budget
Fire - Prevention/Education/Trauma	100,000	100,000
Total Fire	$ 100,000	$ 100,000

Non Departmental

Opioid Addiction Prevention and Treatment	-	1,420,070
Total Non Departmental	$ -	$ 1,420,070

Police Department

	FY 2023 Budget	FY 2024 Budget
Police Property Income	300,000	300,000
K-9 Trust	500	500
Police - Other Income	250,000	250,000
Police - Misc. Donations	50,000	50,000
Police - Other Income	40,000	40,000
Neighborhood Watch	5,000	5,000
Federal and State Forfeitures	600,400	619,370
Total Police	$ 1,245,900	$ 1,264,870

Safe and Healthy Community
At Your Service

Vitae Springs Fire

On Sept. 9, 2022, at approximately 8:15 a.m., a fire near Vitae Springs Road in South Salem was reported. Multiple local and state resources were called to respond to the initial fire, with City resources being an organizational effort including the Salem Fire Department, Salem Police Department, Public Works and the Willamette Valley Communications Center (WVCC). More than 30 agencies responded with different types of assistance, including various firefighting assets (trucks and personnel), equipment, livestock storage, transportation, evacuation assistance, and more. Over a period of two weeks, fire crews from the Salem Fire Department, the Oregon Department of Forestry, and Marion, Polk, and Linn Counties contained one of the largest wildland fires to happen in the City of Salem. The fire impacted approximately 164 acres, but no lives or structures were lost.

Fire Department Medic Service

The Fire Department oversees the franchised (or exclusive) contract for Falck Ambulance Northwest to serve the Salem community. When necessary to balance staffing needs of Falck, the City activates its own medic unit under the Fire Department. Over the last year, this medic unit has been active to ensure the City has the minimum of 15 ambulances around the City at peak service times and accommodate the emergency 911 system. This medic unit has been essential to maintain a level of service expected in the community when a medical emergency

COVID-19 Pandemic

The Fire Department has been a primary responder to COVID-19 patients daily since the beginning of the pandemic. When mask regulations were lifted, the members of the Fire Department, along with other front line workers, wore necessary personal protective equipment (PPE) which included masking on every medical call ensuring the continued health and wellness of staff and those they come in contact with. Requirements on the masking for first responders concluded April 3, 2023, with the State fully lifting the masking mandate for all health care workers.

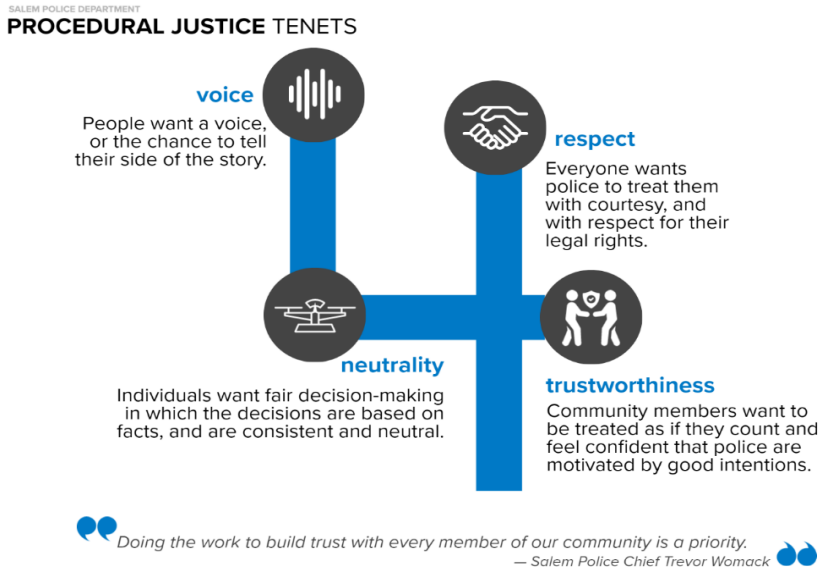
Contract Negotiations

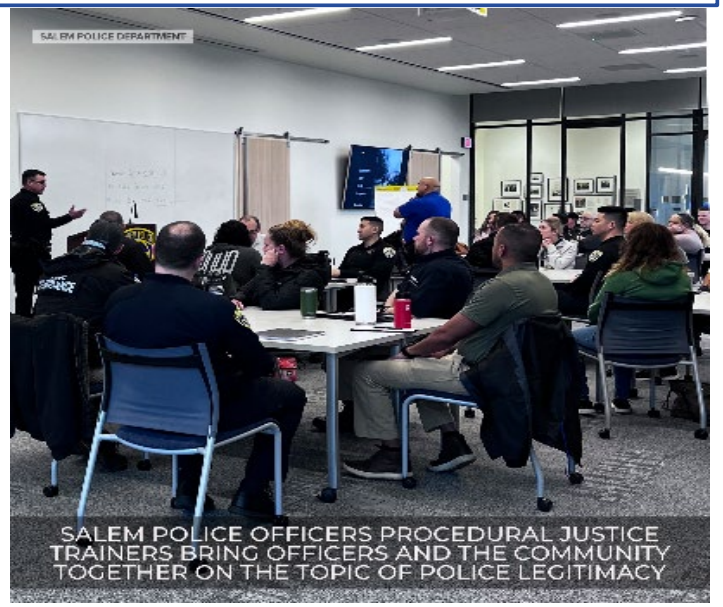
In partnership with the Enterprise Services and Finance Departments, the City is actively negotiating for successor contracts with the International Association of Firefighters (IAFF), Local 314 and the 911 Professional Communications Employees Association (PCEA).

Safe and Healthy Community
At Your Service

Police Department: Safety, Legitimacy and Excellence

From June 2021 through January 2022, Chief Womack led the development of a three-year Strategic Plan for the Salem Police Department, with three overarching priorities: Safety, Legitimacy, and Excellence. One aspect of the *Legitimacy* strategic priority area is standardizing procedural justice training for all Salem Police employees, both sworn and professional. This has been accomplished through annual in-service training modules. All staff will have annual training renewals in order to further advance the department's principled policing work to create a new, deeper connection with residents which emphasizes relationships, collaboration, and trust-building. (Graphic and photo below).





Another element accomplished in the last year under the strategic priority area of Legitimacy, was the completion of a training course titled Integrating Communications, Assessments & Tactics (ICAT) for several department instructors. The ICAT training emphasizes crisis recognition and response, and the use of decision-making, tactical communications, and operational safety tactics. In addition to crisis response, the tenets of the training are now being weaved into various training disciplines.

Safe and Healthy Community
At Your Service

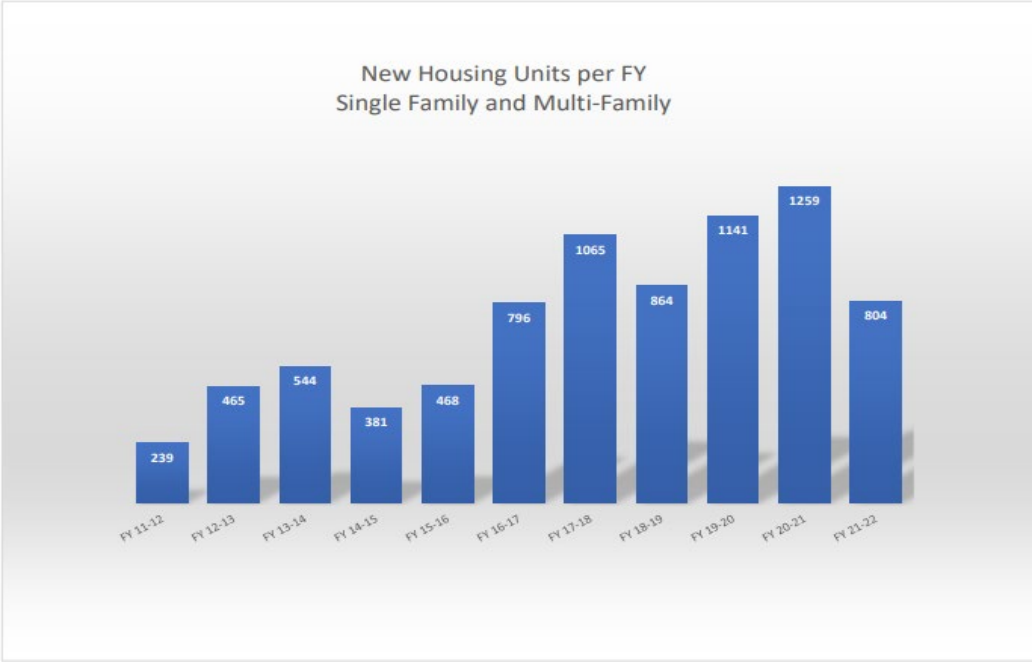
Building and Safety

- Salem's Building and Safety division provides exceptional customer service to the community and works to promote a positive business climate within the City and the State. In a recent audit by the International Accreditation Services, BAS stakeholders described the division as: *service oriented, positive in their approach to issues, flexible without compromising code requirements, and problem solvers.*

- Salem's Building and Safety Division remains the only building department in Oregon to be accredited by the International Accreditation Services. This accreditation signifies that the division operates in full conformance with recognized best practices in building departments.

- Building and Safety established plan review service goals in collaboration with industry partners and stakeholders and met the goals at a rate of 100 percent for residential projects and 99 percent for commercial projects in FY 2022.

- City of Salem maintains an Insurance Services Organization (ISO) rating of 2 for both residential and commercial property code enforcement.



CITY OF Salem
AT YOUR SERVICE

Safe, Reliable, and Efficient Infrastructure

An integrated municipal asset system of streets, bridges, bike paths, sidewalks, civic buildings, technology, and utility infrastructure.

Supporting City Departments

Community & Urban Development

Enterprise Services

Public Works

Summary of City Services

Salem owns and operates a valuable network of infrastructure including buildings, streets, pipes, dams, properties, parking garages, recreation facilities, airport runways and taxiways, and equipment. Our proposed Capital Improvement Plan identifies $444 million in infrastructure construction projects, with 73.0 percent of the project funding dedicated to the City's utility and transportation system. A large number of critical infrastructure projects are known—most are listed in the City's infrastructure master plans—but are not yet funded. In addition to the needs of existing infrastructure, the City needs to provide for new residents as the community grows and changes.

Gerry Frank | Salem Rotary Amphitheater under construction (2021)

Safe, Reliable, and Efficient Infrastructure

Non Departmental

Debt Service Fund - debt service payments for infrastructure projects funded by tax-supported general obligation bonds

General Fund - transfers from the General Fund supporting Information Technology and Facilities Services infrastructure projects. Also includes Parks infrastructure planning and support of the Utility fund for storm sewer pipe cleaning.

Public Works

Streetlight Fund - operation, maintenance, modernization, and expansion of the City's streetlight system

Transportation Services Fund - operation and maintenance of the City's transportation infrastructure

Utility Fund - operation and maintenance of the City's stormwater, water, and wastewater utility; management of infrastructure projects

Trust Funds - for donations and funds held in trust for localized public improvements, reservoirs, and the Mill Creek Corporate Center

Safe, Reliable, and Efficient Infrastructure

An integrated municipal asset system of streets, bridges, bike paths, sidewalks, civic buildings, technology and utility infrastructure.

Uses City property and infrastructure for the public good

Manages water, stormwater, and wastewater safely and responsibly

Supports a balanced, accessible transportation system that reflects effective land use and reduces traffic congestion

Designs, constructs, and maintains an interconnected and multimodal transportation network that is safe, accessible, and sustainable for all travelers

Plans, operates, and maintains infrastructure networks

Result Area Statistics

Service Provider Department	Statistic Description	The Number
Public Works	Miles of street surfaces maintained	650
Public Works	Street signs in our system	31,400
Public Works	Lane miles of line painted and striping maintained annually	402
Public Works	Total square feet of sidewalk repaired	43,612
Public Works	Miles of sidewalk inspected	34
Public Works	Utility bills issued annually	692,560
Public Works	Willow Lake Water Pollution Control Facility flow in gallons	15,219,230,000
Public Works	Miles of water mains	771

Safe, Reliable, and Efficient Infrastructure

An integrated municipal asset system of streets, bridges, bike paths, sidewalks, civic buildings, technology and utility infrastructure.

Uses City property and infrastructure for the public good

Manages water, stormwater, and wastewater safely and responsibly

Supports a balanced, accessible transportation system that reflects effective land use and reduces traffic congestion

Designs, constructs, and maintains an interconnected and multimodal transportation network that is safe, accessible, and sustainable for all travelers

Plans, operates, and maintains infrastructure networks

Result Area Statistics

Service Provider Department	Statistic Description	The Number
Public Works	Tons of scrap metal sold (by Warehouse Services)	51.95
Public Works	Crossings with rapid flashing beacons	20
Public Works	School speed zone flashers	235
Public Works	Number of streetlights	11,552
Public Works	Miles of sidewalk	929
Public Works	Cubic yards of leaves removed from the street system annually	4,305
Public Works	Linear feet of curb replaced	3,630
Public Works	Americans with Disabilities Act (ADA) ramps replaced	69
Public Works	Traffic signals	266

During the City's first year of implementing Priority Based Budgeting, programs in Safe, Reliable, and Efficient Infrastructure were scored against the result area descriptions and definitions for all five community-facing result areas along with program attributes of demand, mandate, reliance, cost recovery, and population served. The Safe, Reliable, and Efficient Infrastructure section has been identified as the "home" result area for the programs on the succeeding pages. Adjacent to program budgets and FTE counts is a matrix of checkmarks indicating scoring in the other four community-facing result areas. This same matrix will be featured throughout the result area sections. Also, throughout the budget document, there are programs -- Operating and Technology Transfers, as an example -- that were not scored.

Safe, Reliable, and Efficient Infrastructure FY 2024 Fund Overview

The City's financial activity is accounted for in various funds and are then grouped by the type of expenditure. The below table summarizes the result area expenditure budget by Fund, Department, and account group.

	Personal Services	Materials and Services	Capital	Interfund Transfers	Debt Service	Contingencies	**Total**
General Fund							
Non Departmental	$ -	$ 75,000	$ -	$ 819,090	$ -	$ -	**$ 894,090**
Community Services	373,650	6,780	-	-	-	-	**380,430**
General Fund Total	$ 373,650	$ 81,780	$ -	$ 819,090	$ -	$ -	**$ 1,274,520**
Transportation Services Fund							
Public Works	$ 7,386,410	$ 10,016,250	$ 328,000	$ 550,850	$ -	$ 500,000	**$ 18,781,510**
Transportation Services Fund Total	$ 7,386,410	$ 10,016,250	$ 328,000	$ 550,850	$ -	$ 500,000	**$ 18,781,510**
Streetlight Fund							
Public Works	$ -	$ 1,395,720	$ -	$ 700,000	$ 211,930	$ 200,000	**$ 2,507,650**
Streetlight Fund Total	$ -	$ 1,395,720	$ -	$ 700,000	$ 211,930	$ 200,000	**$ 2,507,650**
Debt Service Fund							
Non Departmental	$ -	$ -	$ -	$ -	$ 18,084,840	$ -	**$ 18,084,840**
Debt Service Fund Total	$ -	$ -	$ -	$ -	$ 18,084,840	$ -	**$ 18,084,840**
Utility Fund							
Public Works	$ 32,675,270	$ 35,997,640	$ 1,206,490	$ 23,110,610	$ 17,342,720	$ 3,000,000	**$ 113,332,730**
Utility Fund Total	$ 32,675,270	$ 35,997,640	$ 1,206,490	$ 23,110,610	$ 17,342,720	$ 3,000,000	**$ 113,332,730**
Trust Fund							
Public Works	$ -	$ 557,280	$ -	$ -	$ -	$ -	**$ 557,280**
Trust Fund Total	$ -	$ 557,280	$ -	$ -	$ -	$ -	**$ 557,280**
Result Area Total	$ 40,435,330	$ 48,048,670	$ 1,534,490	$ 25,180,550	$ 17,554,650	$ 3,700,000	**$ 154,538,530**

Safe, Reliable, and Efficient Infrastructure FY 2024 Department Overview

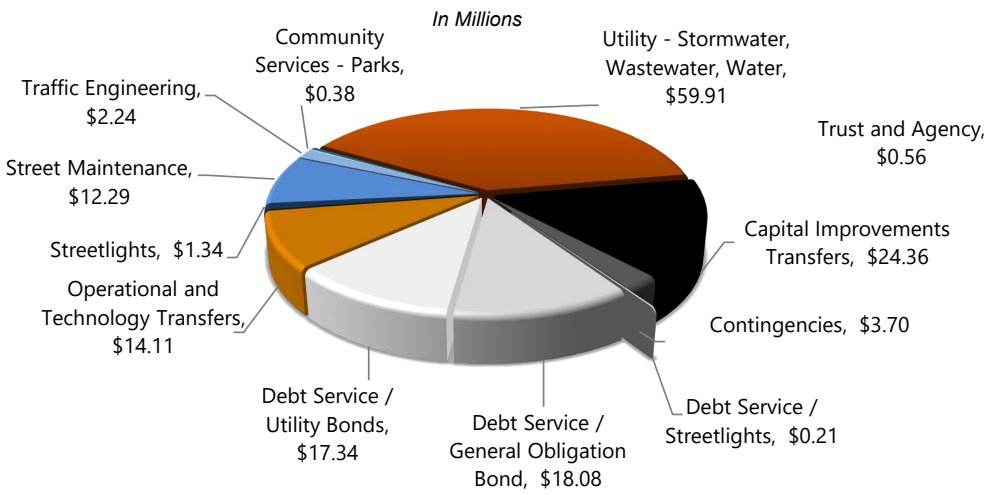
The City's financial activity is accounted for in various funds and are then grouped by the type of expenditure. The below table summarizes the result area expenditure budget by department and account group.

		Personal Services	Materials and Services	Capital	Interfund Transfers	Debt Service	Contingencies	**Total**
1.	Non Departmental	$ 373,650	$ 81,780	$ -	$ 819,090	$ 18,084,840	$ -	**$ 19,359,360**
2.	Public Works - Transportation	7,386,410	11,411,970	328,000	1,250,850	211,930	700,000	**21,289,160**
3.	Public Works - Utility	32,675,270	35,997,640	1,206,490	23,110,610	17,342,720	3,000,000	**113,332,730**
4.	Trust Funds	-	557,280	-	-	-	-	**557,280**
	Result Area Total	$ 40,435,330	$ 48,048,670	$ 1,534,490	$ 25,180,550	$ 35,639,490	$ 3,700,000	**$ 154,538,530**

Safe, Reliable, and Efficient Infrastructure FY 2024 Budget Overview

The City is required to display all phases of the budget - the initial proposal from the City Manager, the recommendation of the Budget Committee, and the result adopted by the City Council. The columns in the numeric table (below) will be populated with numbers when each phase of the budget process is completed. Capital projects appear in the Capital Improvements section of the budget document.

Expenditures	Mgr Rec FY 2024	BC Rec FY 2024	Adopted FY 2024	% of Total
Service Area - All Funds				
Personal Services	$ 40,435,330	$ 40,435,330	$ 40,435,330	26.2%
Materials and Services	48,048,670	$ 48,048,670	48,048,670	31.1%
Capital Outlay	1,489,490	$ 1,489,490	1,534,490	1.0%
Debt Service	35,639,490	$ 35,639,490	35,639,490	23.1%
Contingencies	3,700,000	$ 3,700,000	3,700,000	2.4%
Interfund Transfers	25,180,550	$ 25,180,550	25,180,550	16.3%
Total Expenditures - All Funds	$ 154,493,530	$154,493,530	$154,538,530	
Total Number of Positions	*285.02*	*285.02*	*285.02*	



1. Other Departments Summary of Services and Programs

Summary of Services

Payment of debt in this result area accounts for general obligation (GO) bonds, which must be approved by voters. The bonds are repaid with property tax levies, which cover annual debt service payments. Infrastructure projects funded through GO bonds include multi-year streets and bridges improvement projects, construction of the new police station, and seismic upgrades and other improvements to the Salem Public Library.

The transfers noted in the General Fund support engineering services provided by Public Works for projects with a General Fund nexus. An example of the type of project work from the recent past would be the initial planning for the seismic work at the Salem Public Library. Also included are transfers for information technology and facilities capital improvement projects.

Finally, the Community Services Department leads Parks infrastructure planning for the City. The Department also assists the Public Works Department with the Utility's Storm Sewer Pipe Cleaning efforts.

	FY 2023 Program Budget	FY 2024 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment					
Debt Service Fund Programs										
Debt Service - General Obligation	16,802,600	0.00	18,084,840	0.00	Debt Service not scored					
Total Debt Service Fund	$ 16,802,600	0.00	$ 18,084,840	0.00						
General Fund Programs										
Operational and Technology Transfers	633,250	0.00	894,090	0.00	Operating / technology transfers not scored					
Total General Fund Non Departmental	$ 633,250	0.00	$ 894,090	0.00						
Infrastructure Planning	-	0.00	323,100	2.00	Most	✓	✓	✓	✓	✓
Storm Sewer Pipe Cleaning	49,230	0.50	57,330	0.50	Most	✓	✓	✓	✓	✓
Total General Fund Community Services	$ 49,230	0.50	$ 380,430	2.50						
Total General Fund	$ 682,480	0.50	$ 1,274,520	2.50						
Total Other Departments	$17,485,080	0.50	$ 19,359,360	2.50						

2. Public Works Department Summary of Services and Programs

Summary of Services

The Public Works Department through the Transportation Services and Streetlight Funds provides safe, reliable, and efficient infrastructure to Salem residents through operation, maintenance, and improvement of the transportation, and streetlight systems.

Transportation – Traffic Engineering and Signal Operations

The Traffic Engineering section provides transportation planning and engineering services and performs analysis of traffic flow for development and land use proposals. The section operates and maintains the regional traffic control center, traffic signals, school speed zone flashers, and streetlights to ensure safety of all users of the City's transportation systems. The budget includes transfers of state highway revenue for transportation system improvement projects and reimbursements to the General Fund and Utility Fund for services provided.

Transportation – Street Operations & Maintenance

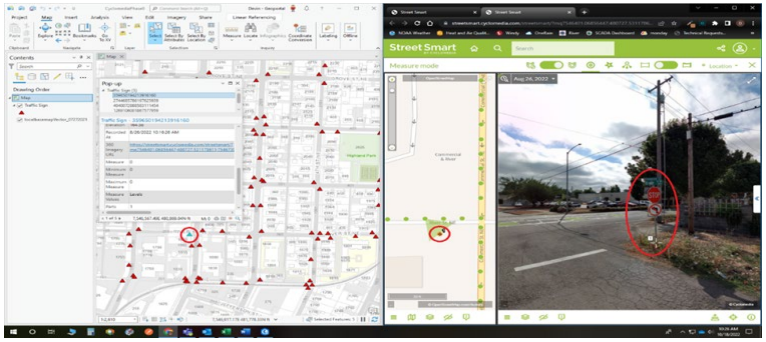
The Streets section maintains the signage, striping, markings, pavements, shoulders, streets, alleys, curbs and sidewalks in the City. Thousands of pounds of leaves are removed annually from the street system. In addition, the section responds to weather events, right-of-way mowing services, and coordinates the Adopt-A-Street litter collection program.

Streetlight Operations & Maintenance

The Traffic Engineering Section works in conjunction with PGE and Salem Electric to operate, maintain, modernize, and expand the streetlight system. Lower electricity expenses resulting from conversion to light emitting diode (LED) lamps allow funding to be directed toward the installation of new streetlights in under lit areas of the City.

What's New in this Budget

Transportation Data Collection and Management: Light Detection and Ranging (LiDAR) and 360 degree imagery data is being used to populate transportation assets in the Geographic Information System (GIS) for sidewalks, signs, striping, ADA ramps, and pavement condition to support the management of work orders, service requests and inspections in Cityworks, the new asset management system. To manage all the new transportation GIS data, GIS staff are implementing Esri's Roads and Highways system which utilizes a catalogue of record and a linear referencing system for transportation assets. This schema and set of tools will allow more accurate management and reporting of data on transportation assets. Salem will receive a Special Achievement in GIS (SAG) Award at the 2023 Esri User Conference. This award is given to user sites around the world to recognize outstanding work with GIS technology. (Snapshots below).



Work Force Changes: One new maintenance operator reimbursed by stormwater rate revenue has been added to Streets Maintenance to support nighttime street sweeping activities. When the position is filled, the Street Sweeping program will have three daytime operators and three nighttime operators.

2. Public Works Department Summary of Services and Programs

What's New in this Budget, continued

Pedestrian Safety Improvements: Design of improvements that include crosswalks, pedestrian refuge islands, overhead lighting, pedestrian signage, and Americans with Disabilities Act (ADA) ramps. Salem has identified intersections through the City's Safer Crossings Programs in need of improved pedestrian crossing facilities. Activities planned for FY 2024 include:

- Development of intergovernmental agreements to install marked crosswalks, overhead lighting, and additional safety feature improvements on Market Street NE at Aguilas Court NE; and on Silverton Road NE at Sedona Avenue NE.

- Pedestrian crossing safety improvements at Sunnyview Road NE and Hollywood Drive NE; Broadway Street NE and Locust Street NE; Macleay Road SE and Caplinger Road SE; and Lancaster Drive NE and Watson Avenue NE.

Signal Improvements:

- Design and construction of signal improvements in South Salem to replace old substandard signal heads and outdated signal controllers to increase safety for vehicles and pedestrians.
- In cooperation with the City of Keizer, greater interconnectivity projects will include the modification to the signal hardware at all ten signalized intersections on River Road N and conversion to flashing yellow arrow at Glynbrook Street N, Sam Orcutt Way NE, Sunset Avenue N, Cummings Lane N, Claggett Street NE, and McNary Estates Drive N, Manbrin Drive NE, and Dearborn Avenue NE to aid in reducing congestion and improving air quality.

Pavement Slurry Sealing: Design and construction of slurry seal asphalt resurfacing on various City collector and residential streets.

Union Street Family Friendly Bikeway: Construction will begin this spring on the first phase of this critical east-west mobility project that will extend buffered bike lanes from Commercial Street to Summer Street. The portion of the project between Summer Street NE and 12th Street NE will be funded with Salem Safety and Livability Bond funds in 2027. The remaining phase of the project between the Union Street Pedestrian Bridge and Front Street NE will be funded with Urban Renewal funds.

Street Improvements / Widening:

- Roadway / street improvements on Orchard Heights Road NW and McGilchrist Street SE.
- Safety improvements on Broadway Street NE from Spruce Street NE to Dr. Martin Luther King Jr. Parkway.

New Streetlight Installations: Design, right-of-way / easement acquisition, and installation of new streetlights and / or in areas that have deficient lighting.

2. Public Works Department Transportation Summary of Services and Programs

	FY 2023 Program Budget	Staff	FY 2024 Program Budget	Staff	Alignment					
Transportation Services Fund Programs and FTE										
Alley Maintenance	174,150	0.88	182,350	0.83	Less	✓	✓	✓	✓	✓
Capital Improvements Transfer	2,048,640	0.00	550,850	0.00	Capital improvement transfers not scored					
Contingencies	500,000	0.00	500,000	0.00	Contingencies not scored					
Infrastructure Planning	502,470	2.00	805,640	2.00	Most	✓	✓	✓	✓	✓
Operational and Technology Transfers	3,854,060	0.00	3,193,850	0.00	Operating / technology transfers not scored					
Right-of-Way Maintenance	647,250	3.39	1,010,900	2.44	More	✓	✓	✓	✓	✓
Road Surface Maintenance	2,959,420	10.00	3,315,630	10.21	More	✓	✓	✓	✓	✓
Sidewalk Maintenance	2,119,940	11.39	2,293,770	11.91	More	✓	✓	✓	✓	✓
Sign and Post Maintenance and Installations	755,500	5.41	820,510	5.03	More		✓	✓	✓	✓
Street Sweeping	1,080,940	6.50	-	0.00	Most	✓	✓	✓	✓	✓
Traffic Control Center	372,030	2.00	422,870	2.00	Most	✓	✓	✓	✓	✓
Traffic Engineering and Permitting	894,000	4.00	1,015,990	4.00	Most	✓	✓	✓	✓	✓
Traffic Markings	1,038,190	2.21	657,230	2.69	More		✓	✓	✓	✓
Traffic Signal Maintenance	2,578,860	5.00	2,483,650	5.00	More	✓	✓	✓	✓	✓
Utility Trench Patching	1,371,130	10.22	1,528,270	11.12	Less			✓	✓	✓
Total Transportation Services Fund	$ 20,896,580	63.00	$ 18,781,510	57.23						

2. Public Works Department Transportation Summary of Services and Programs

Streetlight Fund Program

	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment					
Capital Improvements Transfer	600,000	0.00	700,000	0.00	Capital improvement transfers not scored					
Contingencies	200,000	0.00	200,000	0.00	Contingencies not scored					
Debt Service - Streetlights	211,920	0.00	211,930	0.00	Debt Service not scored					
Operational and Technology Transfers	38,610	0.00	53,620	0.00	Operating / technology transfers not scored					
Streetlight Maintenance and Installation	1,218,490	0.00	1,342,100	0.00	More	✓	✓	✓	✓	✓
Total Streetlight Fund	$ 2,269,020	0.00	$ 2,507,650	0.00						
Total Public Works Department	$23,165,600	63.00	$21,289,160	57.23						

2. Public Works Department Summary of Services and Programs

Summary of Services

Summary of Services

The Public Works Department through the Utility Fund provides safe, reliable, and efficient infrastructure to Salem residents through operation, maintenance, and improvement of the water, wastewater, and stormwater systems.

Public Works Administration

This division provides overall direction and support services to the department and all program areas through coordination of financial processes, legislative review, department policies, intergovernmental agreements, administrative rule and code changes, code enforcement, emergency preparedness planning, warehouse, utility billing, Public Works dispatch services, and communications. The division budget also includes expenses not directly related to a specific program in the Utility Fund such as reimbursements to the General Fund for services provided, debt service payments, transfers of utility rate funds for capital improvement projects, and contingencies.

Engineering and Project Management

The Public Works Engineering Division prepares and manages the annual construction budget, develops the five-year capital improvement program, administers design standards and construction specifications, and completes construction plan approval. Division staff perform full-service project management of all City capital improvement projects from inception to completion including design, surveying, construction management, and inspection.

Planning and Development

Serving as the primary interface between the community and private development activities, the Planning and Development Division coordinates review of development applications to ensure adequacy of public works infrastructure and verify compliance with applicable regulations. The division determines development requirements for land use applications, public facilities construction, and site work for building permit projects. The division also supports key development-related activities for Public Works, including urban growth management, major project realization, franchise utility permitting, system development charge assessment, permit fee determination, floodplain management implementation, and revisions to associated codes and administrative rules. In addition, the division applies for funding for capital projects through regional, state and nationally competitive grant programs. The planning staff of this division develop and refine master plans for water, wastewater, stormwater, and transportation systems; coordinate natural resource planning, permitting, and project management; and manage the Climate Action Plan. (Icon below).

2. Public Works Department Summary of Services and Programs

Summary of Services

Workforce Changes

Engineering Division: The FY 2024 budget includes the addition of five new positions: an assistant city surveyor and a senior inspector to support development workload and capital improvement projects and and an engineer 1, engineer 3 and engineer 4 to support the increased project workload that will result from coordinating design and construction of the 2022 Safety and Livability Bond projects.

Planning and Development Division: Mid-year in FY 2023, an existing vacant position was converted to a dedicated Climate Action Plan manager allowing the position to be filled early in FY 2024.

What's New in this Budget

Utility Master Planning

In FY 2024, funding will continue for both the wastewater conveyance system master plan and the stormwater basins master plan. Funding is also continued for monitoring and analysis to address inflow and infiltration (I/I) into the wastewater collection system.

2022 Safety and Livability Bond Projects

Design is underway on multiple projects funded with the 2022 Safety and Livability Bond including:

- McGilchrist Street SE widening with sidewalks and bike lanes from 12th to 25th Streets SE,
- Bridge rehabilitation projects over Mill Creek at 15th, 17th and Liberty Streets and Mission Street at Pringle Creek,
- Pavement rehabilitation on Liberty Street SE, Mill Street SE to Trade Street SE and Commercial Street SE, Fabry Road SE to the I-5 ramp,
- Parking lots 2 and 3 at Minto-Brown Island Park, and
- Sidewalk replacement and sidewalk infill.

2. Public Works Department Summary of Services and Programs

Summary of Services

Utility Operations

The Water, Wastewater, and Stormwater Utility Operations group constructs, repairs, operates, and maintains all of the water, wastewater, and stormwater infrastructure within the City. Water Services treats and delivers safe drinking water from the Geren Island Treatment Facility to customers in the City of Salem, City of Turner, Suburban East Salem Water District, and Orchard Heights Water District. Water staff also maintains water transmission mains, distribution lines, water meters, fire hydrants, and pump stations. Wastewater Services operates and maintains wastewater collection lines and pump stations throughout the metropolitan area. Stormwater Services manages City stormwater pipelines, manholes, catch basins, drainage ditches, streams, and local and regional detention facilities.

Workforce Changes

The Water Quality section includes one new program coordinator to support implementation of the Environmental Protection Agency's (EPA) new Lead and Copper Rule. (Photo below).

What's New in this Budget?

EPA Lead and Copper Rule Inventory and Data Collection

On January 15, 2021, the Environmental Protection Agency (EPA) issued Lead and Copper Rule Revisions (LCRR). The rule revisions include a provision to develop an inventory of the water service line materials on both the City and customer side of the water meter by no later than October 16, 2024. The FY 2024 budget includes funds to develop the inventory, which includes a substantial public information campaign. Additional improvements to the LCRR will focus on sampling, school and daycare testing, and public notification in the next phase of this regulation. The City's geographic information systems (GIS) will be vital for collecting, analyzing, and storing data, and reporting on the Lead and Copper Rule requirements.

Slow Sand Filter Renovation Project at Geren Island

The $27 million slow sand filter renovation project will provide Salem with additional resiliency for its drinking water system. The State of Oregon also provided $20 million toward this important project.

Water Projects

- Replacement of water main in Ewald area and waterlines on Boice Street S and Silverton Road NE,
- Design for waterline on Marine Drive NW,
- Installation of Fairmount Reservoir seismic valves and other related upgrades. (Photo below).

2. Public Works Department Summary of Services and Programs

What's New in This Budget?

Wastewater Projects

Installation of Emergency Generators at Sewer Lift Stations: The FY 2024 budget includes the purchase and installation of permanent emergency generators at the Mahrt and Jade Street sewer lift stations. During a loss of power event staff must deploy portable emergency generators to several sewer lift stations that do not have permanent generators. Over the next several years, all of the sewer lift stations that do not have permanent generators will be evaluated for the feasibility to install permanent generators. (Photo below).

Willow Lake Water Pollution Control Facility Improvements:

- Rehabilitation of the existing south secondary clarifiers.
- Recoating of the north primary digester's roof and interior ceiling and walls.
- Construction of a second structure for winter storage of biosolids.

Stormwater Projects

- Design of larger culverts on the West Fork of Pringle Creek at McGilchrist Street SE and the Union Pacific Railroad.
- Detention basin installation and stormwater main replacement on Mountain View Drive S.
- McGilchrist Street SE Corridor Stormwater Improvements near 22nd Street SE.

2. Public Works Department Utility Summary of Services and Programs

Utility Fund Programs and FTE

	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment					
Capital Improvements Transfer	28,608,800	0.00	23,110,610	0.00	Capital improvement transfers not scored					
Capital Planning	358,410	1.88	367,770	1.86	Most	✓	✓	✓	✓	✓
Code Compliance - PW	137,270	1.00	140,910	1.00	More	✓	✓	✓	✓	✓
Construction Project Delivery	8,279,670	42.02	9,111,450	45.97	Most	✓	✓	✓	✓	✓
Contingencies	3,000,000	0.00	3,000,000	0.00	Contingencies not scored					
Debt Service - Utility	19,077,400	0.00	17,342,720	0.00	Debt Service not scored					
Desktop Publishing - PW	202,610	2.00	215,360	2.00	Least	✓	✓		✓	✓
Fire Hydrant Installation	539,090	3.20	553,570	3.30	Most		✓	✓	✓	✓
Floodplain Management and Regulatory Compliance	418,870	1.10	363,920	1.15	Most	✓	✓	✓	✓	✓
Infrastructure Planning	4,566,460	6.90	2,728,110	4.90	Most	✓	✓	✓	✓	✓
Leak Detection Program	294,470	2.05	338,430	2.25	Less	✓	✓	✓	✓	
Operational and Technology Transfers	8,538,060	0.00	9,968,000	0.00	Operating / technology transfers not scored					
Private Infrastructure Plan Review and Permitting	1,369,380	9.20	1,455,690	9.15	Most	✓	✓	✓	✓	✓
Public Information Coordination and Outreach - PW	217,570	1.25	249,010	1.25	Less	✓	✓	✓	✓	✓
Public Works Dispatch	1,087,300	8.55	1,098,490	8.50	Most	✓	✓	✓	✓	✓
Public Works Emergency Operations Management	20,420	0.00	-	0.00	More	✓	✓	✓	✓	✓
Reservoir and Well Maintenance	746,710	1.87	726,780	1.86	Most	✓	✓	✓	✓	✓
Road Surface Maintenance	451,860	2.55	508,390	2.34	More	✓	✓	✓	✓	✓
Sanitary Sewer Pipe Cleaning and Maintenance	1,184,810	7.77	1,455,330	8.75	Most	✓	✓	✓	✓	✓
Sewer Collection System Maintenance	2,646,680	9.64	3,870,500	9.34	Most	✓	✓	✓	✓	✓
Sewer Construction Permit Services	310,720	2.92	364,020	3.02	More	✓	✓	✓	✓	
Sewer Pipe Grouting	423,170	3.14	320,200	2.14	Least	✓		✓	✓	
Sewer Pipe Inspection	601,700	4.27	670,940	4.27	More	✓	✓	✓	✓	✓
Storm Sewer Pipe Cleaning	642,200	4.78	608,440	4.18	Most	✓	✓	✓	✓	✓
Stormwater Open Channel System Maintenance	2,660,490	7.30	2,797,530	7.31	Most	✓	✓	✓	✓	✓
Stormwater Pipe Inspection	661,480	4.58	962,510	3.78	Most	✓	✓	✓	✓	✓

2. Public Works Department Utility Summary of Services and Programs

Utility Fund Programs and FTE

	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment					
Stormwater Pipe Maintenance	1,254,770	4.89	1,202,090	6.09	Most	✓	✓	✓	✓	✓
Street Sweeping	1,110	0.01	-	0.00	Most	✓	✓	✓	✓	✓
Survey Plat / Infrastructure Plan Review and Inspection	2,463,770	10.20	2,753,240	10.74	Most	✓	✓	✓	✓	✓
Traffic Engineering and Permitting	24,320	0.10	26,280	0.10	Most	✓	✓	✓	✓	✓
Utility Billing and Customer Service	2,858,240	7.35	3,246,730	8.00	Less			✓	✓	
Utility Billing Field Support	559,070	4.90	546,030	3.80	Less			✓	✓	
Utility Franchise Fee Payment	4,154,210	0.00	4,428,560	0.00	Operating / technology transfers not scored					
Utility Locate	626,680	4.95	657,170	4.95	More	✓	✓	✓	✓	
Waste Processing Facility Operation	392,680	1.09	454,420	1.09	More	✓	✓	✓	✓	✓
Wastewater Lift Station Maintenance	1,511,050	3.76	1,573,020	3.76	Most	✓	✓	✓	✓	✓
Water and Wastewater System Controls	437,590	1.62	427,700	1.62	Most	✓	✓	✓	✓	✓
Water Aquifer Storage and Recovery Operations	291,930	0.62	284,330	0.49	More	✓	✓	✓	✓	✓
Water Distribution System Maintenance and Improvements	3,982,660	19.40	5,069,970	19.49	More		✓	✓	✓	✓
Water Meter Reading	652,840	5.35	742,130	5.85	Less	✓		✓	✓	
Water Meter Replacement	1,140,180	4.90	1,245,170	5.10	Less			✓	✓	
Water Pump Station Maintenance	1,245,500	3.00	1,335,090	3.00	Most	✓	✓	✓	✓	✓
Water Quality Backflow Prevention	408,030	2.40	522,210	2.65	Less		✓	✓		
Water Quality Monitoring	364,870	1.41	1,548,040	1.96	More	✓	✓	✓	✓	✓
Water Reservoir Operations	451,760	2.29	321,690	2.12	More	✓	✓	✓	✓	✓
Water System New Service Installation	1,167,780	6.05	1,177,850	6.25	Most		✓	✓	✓	✓
Water Treatment Facility Maintenance	233,700	0.83	195,920	0.83	Most	✓	✓	✓	✓	✓
Water Treatment Operations	2,250,320	9.36	2,674,250	8.73	Most	✓	✓	✓	✓	✓
Watershed Monitoring	561,380	2.10	572,160	2.35	Most	✓	✓	✓	✓	✓
Total Public Works Utility	$ 114,080,040	224.54	$ 113,332,730	227.29						

3. Trust Funds Summary

The City's trust funds are special accounts that hold donations and other revenue sources for various purposes or for the temporary holding of funds for which the City acts as a collection, escrow, or custodial entity.

The trust accounts in the Safe, Reliable, and Efficient Infrastructure service area are organized by department with the account name serving as the descriptor. More information about the City's trust accounts can be found in the Financial Summaries section of the budget document.

Public Works	FY 2023 Budget	FY 2024 Budget
Future Public Works Projects	206,300	207,280
Street Right-of-Way	335,000	350,000
Total Public Works	$ 541,300	$ 557,280

Safe, Reliable, and Efficient Infrastructure
At Your Service

Transportation - Streets

Sidewalk Repair Program: In FY 2022, the City of Salem's in-house sidewalk repair program replaced a total of 1.6 miles of damaged sidewalks, equivalent to 1,744 sidewalk panels of 43,612 square feet of concrete sidewalk.

Americans with Disabilities Act (ADA) Improvements: Completion of pavement, sidewalk and ADA improvements at:

- Intersection of Commercial Street SE and Baxter Road SE.
- Gerth Street NW corridor from Edgewater Street NW to 8th Street NW.
- McKinley School at the intersection of McGilchrist Street SE and High Street SE. (Photo below).

Street Signs

New stop signs are in place at Liberty Road S and Mildred Lane S. The new 30-inch edge-lit solar-powered stop signs will flash eight bright LED lights continuously to warn drivers on Mildred Lane to stop and look both ways for oncoming traffic on Liberty Road S. The light emitting diode (LED) flashing system is designed to draw attention to the intersection and reduce running through the intersection. (Photo at right).

Safe, Reliable, and Efficient Infrastructure

At Your Service

Neighborhood Solutions

An edge-lit audible pedestrian crossing signal has been installed on Kale Street NE and Bayne Street NE in the Northgate Neighborhood. The signal will help alert motorists, through flashing LED lights, to those who wish to cross the street, making it easier for everyone including children and those with mobility issues to cross the intersection safely. (Photo at right).

Public Works Administration

Utility Assistance Program Funding: The FY 2024 budget contains $300,000 in Utility Fund support for the City of Salem's Utility Assistance programs. In July 2022, City Council extended the Utility Assistance programs through December 31, 2024, and authorized up to $300,000 of Utility Fund program support each fiscal year. The Utility Assistance programs are coordinated through community partners like St. Vincent DePaul, the Salvation Army, and the Mid-Willamette Valley Community Action Agency.

Asset Management System: Phase 1 configurations for wastewater, stormwater, parks, water quality, wastewater treatment, and warehouse are underway with user testing planned for summer 2023. Phase 2 configuration for transportation, water meters, and remaining groups will follow in FY 2024. The application provides for enhanced use of mobile devices in managing work orders, service requests and inspections for all asset groups in the GIS including water, wastewater, stormwater, transportation, and parks. Labor, materials, and equipment will be recorded in Cityworks and integrated with other systems to achieve an efficiency and prevent duplicate data entry.

New Streetlight Installations

Each year the City issues a contract for the installation of lights and poles in underserved areas. The most recent contract calls for the installation of 52 new lights and 21 new poles with construction scheduled for summer 2023.

Utility Billing System

Configuration of the SpryPoint utility billing system is underway with implementation scheduled at the end of 2023, replacing the existing aging system and providing enhancements to improve the customer experience. The system will also provide new functionality for backflow device management.

Safe, Reliable, and Efficient Infrastructure

At Your Service

Customer Service Center at City Hall

Construction of the new Customer Service Center at City Hall began in 2022 to provide a central location at the Civic Center to transact all types of business with the City such as paying bills, reserving parks, and signing up for youth programs. Renovation of the former first floor café area will provide a new public entrance with service counter, private meeting spaces for customers to meet with staff, and new restrooms. Construction will be completed, and the center will open to the public in summer 2023. (Photo at right).

Navigation Center

Renovation of 18,400 square feet of former State office space began in 2022 to create the new Salem Navigation Center, an 89-bed facility that will provide transitional housing and services for our unsheltered neighbors. Improvements include interior renovations to provide day and night-time residence areas, new restrooms and showers, kitchen and laundry facilities, new HVAC systems, and office spaces for service providers. The facility is planned to become operational in April 2023. (Photo at left).

Safe, Reliable, and Efficient Infrastructure

At Your Service

Planning and Development

Floodplain Management

Salem is ranked among the top communities in the nation for floodplain management and has maintained its Federal Emergency Management Agency (FEMA) Community Rating System Class 4 rating which puts it among the top two percent of over 1,740 communities participating in the program nationwide and gives all of our residents a 30 percent discount on flood insurance premiums.

McGilchrist Street Improvements

Through a competitive, nationwide grant process, the City received $13.2 million through the Rebuilding American Infrastructure with Sustainability and Equity (RAISE) program to make substantial improvements on McGilchrist Street. This funding along with funds included in the Salem Safety and Livability Bond Measure, Urban Renewal Agency funds, and other grants will allow the City to complete this important project.

Engineering and Project Management

Aquifer Storage and Recovery System: Completion of the $11 million improvement project to the Aquifer Storage and Recovery (ASR) system in Woodmansee Park provides a supplemental water supply for the City. This project is part of the City's continuing commitment to provide safe and resilient drinking water to the public. Work included construction of a new ASR water treatment facility for improved water quality, water pipeline capacity upgrades, and an updated master plan with park improvements for Woodmansee Park.

Seismic Resiliency Assessment for Water System: A detailed seismic resiliency assessment was completed on the critical components of the water system. The assessment identified the water system backbone, established levels of service goals for operation after a major earthquake, and developed a list of needed seismic retrofit projects to increase the resiliency of critical water supply infrastructure.

Safe Drinking Water for Sleepy Hollow Neighborhood: The City, with financial assistance from the State of Oregon, replaced aged infrastructure in the northeast Salem neighborhood of Sleepy Hollow. The residents were disconnected from arsenic-contaminated well water provided by the privately-operated Sleepy Hollow Water District. They are now receiving fresh, safe drinking water from the City of Salem. In addition to replacing the water pipes, new streets and sidewalks were constructed in the project area.

Downtown Streetscape Improvements: The City continued to invest in the downtown core by improving portions of Court Street and Commercial Street with sidewalk and streetscape improvements. Additional phases of work will continue along Commercial Street in 2023 and 2024.

Safe, Reliable, and Efficient Infrastructure

At Your Service

Court Street Two-Way Street Conversion - High Street NE to Commercial Street NE

Court Street (between Commercial Street NE and High Street NE) was reconfigured into a two-way street to address mobility and usability issues within the City's core. In addition to creating two-way traffic, the project included new medians and islands, traffic signals, and lighting. The changes were made as part of the Central Salem Mobility Study. (Photo at right).

Utility Operations

Public Works Operations Building: In fall 2023, construction of the new Public Works Operations Building that will serve as the headquarters for Public Works Operations, Engineering, and Administration staff at the City Shops Complex will be complete. The two-story, 50,000 square foot, locally-sourced wood structure will provide a new public lobby to access City services and a large training room available for public meetings. (Photo at right).

Water and Wastewater Accomplishments: The Willow Lake Wastewater Treatment Plant treated 14.6 billion gallons of wastewater and had zero water quality permit violations during calendar year 2022. Meanwhile, over 10.1 billion gallons of water were produced for consumption at Geren Island Water Treatment Plant.

Strong and Diverse Economy

A diverse economic base, robust job growth, business retention and recruitment, and a thriving, resilient downtown.

Supporting City Departments

Community & Urban Development

Public Works

Urban Renewal Agency

Summary of City Services

Salem is home to a wide range of industries and private employers. As the state's capital, the local economy is relatively stable with strong agricultural production, manufacturing, and distribution. The addition of high tech to the local economy has provided steady growth. Major employers, in addition to government and Salem Health, include Kettle Foods, Garmin, Yamasa, West Salem Machinery, Gilgamesh Brewing, and Amazon. In economic development and job creation, our role is to provide infrastructure and development services, support the area's business climate, and promote programs, services, and economic incentives offered by the City of Salem and Urban Renewal Agency. We leverage these funds and work with economic development partners and the development community to actively promote investment in our community.

Garmin

La Familia Cider Company

Strong and Diverse Economy

Community & Urban Development

Cultural and Tourism Fund - use transient occupancy tax to support cultural activities, City-owned historic properties, and tourism promotion in Salem

Building and Safety Fund - process permit applications for parking and issue business or vocational licenses

General Fund - overall department administration, department-wide program coordination and support, and parking services

Downtown Parking Fund - public parking in downtown Salem

Leasehold Fund - management of tenant lease spaces in two City parking garage buildings

Equipment Replacement Fund - reserve for parking meter equipment

Public Works

Airport Fund - operation of the Salem Municipal Airport

Strong and Diverse Economy

A diverse economic base, robust job growth, business retention and recruitment, and a thriving, resilient downtown.

Creates opportunities for development, entrepreneurship, job development and economic innovation

Invests in programs, incentives, and technology that support business attraction, growth, and retention

Fosters community networks to act, connect, advocate, and cross-pollinate ideas across business sectors

Supports housing options, educational opportunities, and amenities that attract and develop a skilled and diverse work force

Fosters regional and public / private collaboration to contribute to economic stability

Result Area Statistics

Service Provider Department	Statistic Description	The Number	
Community & Urban Development	Business and vocational licenses issued	160	FY 2022
Community & Urban Development	Parking permits issued	2,509	FY 2022
Community & Urban Development	Grant funds committed to help businesses relocate and expand	$1,263,370	FY 2023 YTD
Community Services	Transient occupancy tax receipts	$4,326,660	FY 2022
Community Services	Grants for cultural / tourism facility and special event operators	38	FY 2022
Community & Urban Development	Businesses provided microenterprise training / technical assistance	7	FY 2022
Public Works	Annual airport operations (take-offs and landings)	45,000	FY 2022

During the City's first year of implementing Priority Based Budgeting, programs in Strong and Diverse Economy were scored against the result area descriptions and definitions for all five community-facing result areas along with program attributes of demand, mandate, reliance, cost recovery, and population served. The Strong and Diverse Economy section has been identified as the "home" result area for the programs on the succeeding pages. Adjacent to program budgets and FTE counts is a matrix of checkmarks indicating scoring in the other four community-facing result areas. This same matrix will be featured throughout the result area sections. Also, throughout the budget document, there are programs -- Operating and Technology Transfers, as an example -- that were not scored.

Strong and Diverse Economy FY 2024 Fund Overview

The City's financial activity is accounted for in various funds and are then grouped by the type of expenditure. The below table summarizes the result area expenditure budget by Fund, Department, and account group.

	Personal Services	Materials and Services	Capital	Interfund Transfers	Debt Service	Contingencies	**Total**
General Fund							
Community and Urban Development	$ 3,454,940	$ 918,460	$ -	$ 139,250	$ -	$ -	**$ 4,512,650**
General Fund Total	6,909,880	1,836,920	-	278,500	-	-	**4,512,650**
Other Funds							
Airport Fund Total	1,171,870	1,041,760	-	-	-	332,040	**2,545,670**
Downtown Parking Fund Total	-	1,072,080	-	-	-	-	**1,072,080**
Cultural Tourism Fund Total	-	1,875,840	-	1,830,750	-	200,000	**3,906,590**
Parking Leasehold Fund Total	-	533,160	-	300,000	-	127,770	**960,930**
Building and Safety Fund Total	81,430	-	-	-	-	-	**81,430**
Utility Fund Total	53,340	470	-	-	-	-	**53,810**
Equipment Replacement Fund Total	-	-	1,220,530	-	-	-	**1,220,530**
Trust Fund Total	-	2,450	-	-	-	-	**2,450**
Result Area Total	$ 8,216,520	$ 6,362,680	$ 1,220,530	$ 2,409,250	$ -	$ 659,810	$ 14,356,140

Strong and Diverse Economy FY 2024 Department Overview

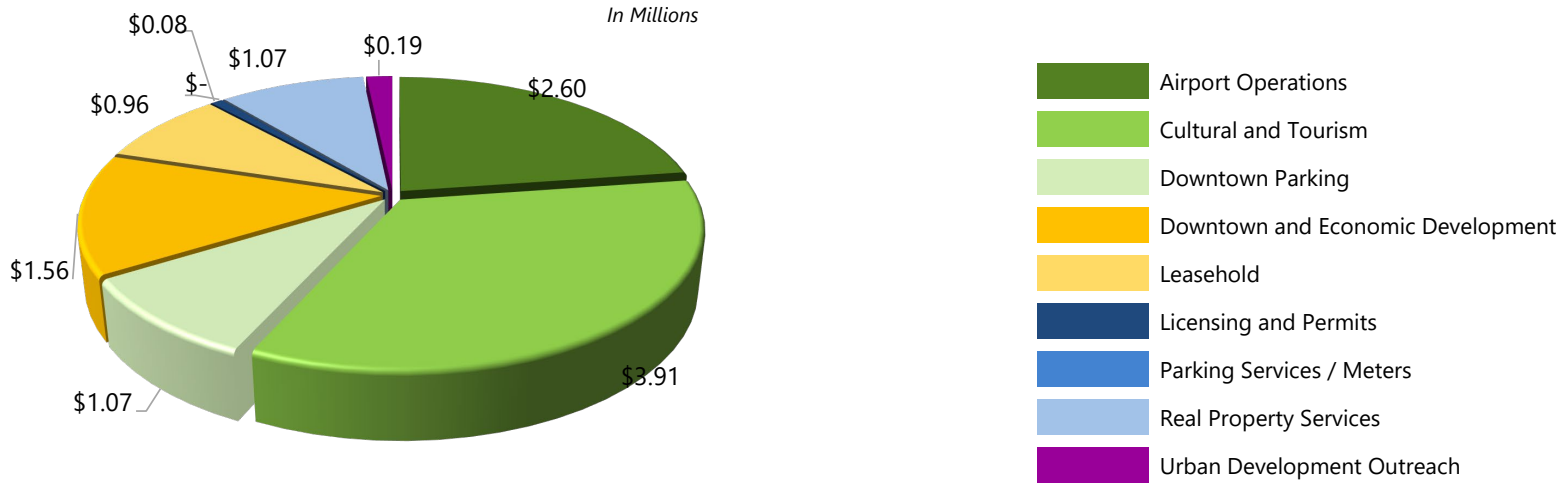
The City's financial activity is accounted for in various funds and are then grouped by the type of expenditure. The below table summarizes the result area expenditure budget by department and account group.

		Personal Services	Materials and Services	Capital	Interfund Transfers	Debt Service	Contingencies	**Total**
1.	Cultural and Tourism Fund	$ -	$ 1,875,840	$ -	$ 1,830,750	$ -	$ 200,000	**$ 3,906,590**
2.	Community and Urban Development - General Fund	3,454,940	918,460	-	139,250	-	-	**4,512,650**
3.	Community Services - Other Funds	81,430	1,607,690	1,220,530	300,000	-	127,770	**3,337,420**
4.	Public Works - Airport / Utility Fund	1,225,210	1,042,230	-	-	-	332,040	**2,599,480**
	Result Area Total	$ 4,761,580	$ 5,444,220	$ 1,220,530	$ 2,270,000	$ -	$ 659,810	**$ 14,356,140**

Strong and Diverse Economy FY 2024 Budget Overview

The City is required to display all phases of the budget - the initial proposal from the City Manager, the recommendation of the Budget Committee, and the result adopted by the City Council. The columns in the numeric table (below) will be populated with numbers when each phase of the budget process is completed. Capital projects appear in the Capital Improvements section of the budget document.

Expenditures	Mgr Rec FY 2024	BC Rec FY 2024	Adopted FY 2024	% of Total
Service Area - All Funds				
Personal Services	$ 4,761,580	$ 4,761,580	$ 4,761,580	33.2%
Materials and Services	5,444,220	$ 5,444,220	5,444,220	37.9%
Capital Outlay	1,220,530	$ 1,220,530	1,220,530	8.5%
Debt Service	-	$ -	-	0.0%
Contingencies	659,810	$ 659,810	659,810	4.6%
Interfund Transfers	2,270,000	$ 2,270,000	2,270,000	15.8%
Total Expenditures - All Funds	$ 14,356,140	$ 14,356,140	$ 14,356,140	
Total Number of Positions	*33.99*	*33.99*	*33.99*	



1. Community Services Summary of Services and Programs

Summary of Services

Salem has maintained a lodging tax since 1974. The tax, which is currently nine percent, is charged on overnight rental accommodations in the City. Salem Revised Code Chapter 37 governs the management of the tax collection. The City receives the tax from lodging operators and accounts for it in the Cultural and Tourism Fund. The tax revenues, which the City refers to with the acronym, TOT (for transient occupancy tax), support cultural activities, City-owned historic properties, Convention Center marketing, the promotion of tourism in Salem, and landscape maintenance at significant City parks like Bush's Pasture Park and Riverfront Park.

The Salem Cultural and Tourism Promotion Advisory Board, an advisory board to the City Council, encourages development of a unified approach to promoting Salem for tourism, recommends an annual budget in the Cultural and Tourism Fund to implement tourism activities, and reviews the performance of facility and special event operators funded by TOT collected from overnight stays.

	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment					
Cultural and Tourism Fund Programs										
City Owned Historic Building Maintenance	193,970	0.00	349,140	0.00	Least				✓	✓
City Programs	26,500	0.00	97,140	0.00	Operating / technology transfers not scored					
City Tourism Promotion	1,047,930	0.00	1,192,540	0.00	Least				✓	✓
Contingencies	200,000	0.00	200,000	0.00	Contingencies not scored					
Convention Center Support	419,170	0.00	477,020	0.00	Operating / technology transfers not scored					
Parks Maintenance Support	1,691,920	0.00	1,590,750	0.00	Operating / technology transfers not scored					
Total Cultural and Tourism Fund	$ 3,579,490	0.00	$ 3,906,590	0.00						

2. Community and Urban Development Department Summary of Services and Programs

Summary of Services

The Urban Development Division administers and oversees a variety of programs and services aimed at strengthening Salem's economy including eight urban renewal areas. These programs are managed within multiple City and Urban Renewal Agency funds.

In addition, the department facilitates economic opportunities and reinvestment; invests in economic empowerment for individual prosperity and small business growth; issues commercial loans and grants; performs real property management, acquisition, sales and leasing services for the City; manages downtown parking services and revitalization including the daily operations of the downtown parking meters and enforcement of the City's parking regulations; and functions as the liaison to community organizations, businesses, and City Council and Agency Board appointed advisory groups.

The Urban Development Division helps to achieve the outcome of a Strong and Diverse Economy by:

Pursuing activities identified in the City's Strategic Plan, updating the City's economic development strategy to support the community's recovery from COVID-19, and contracting with the Strategic Economic Development Corporation (SEDCOR) to serve as the primary recruitment contact and enterprise zone manager for Salem;

Continuing efforts to support business retention and expansion, and grow BIPOC-owned (black, indigenous, people of color) businesses with targeted outreach efforts and align resources to meet their needs;

Strengthening efforts to support and facilitate business start-up and incubator networking activities in the community, and pursuing continued and new partnerships to support this work;

Continuing to fund micro-enterprise technical assistance programs for those seeking to start their own business with a goal of creating long-term economic sustainability, profitability, and self-sufficiency;

Administering $400,000 annually in social service support contracts with local community partners.

Work Force Changes

The Community Development and Urban Development departments will be merging under one department in 2024 fiscal year. This will provide depth to resources and administration of services provided.

2. Community and Urban Development Department Summary of Services and Programs

General Fund Programs and FTE	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment					
Business Retention and Recruitment / City	341,900	1.49	353,980	1.49	Less	✓	✓		✓	✓
Business Retention and Recruitment / SEDCOR	200,400	0.00	200,400	0.00	Less	✓	✓		✓	✓
Increase Developable Land Supply	343,040	1.51	356,350	1.51	Less	✓	✓		✓	✓
Infrastructure Expansion and Public Improvements	897,490	5.06	815,910	4.46	More	✓	✓	✓	✓	✓
Manage City and Agency Owned Assets	106,740	0.53	190,610	0.99	Less		✓	✓	✓	✓
Parking Enforcement	1,021,190	9.60	1,045,760	9.20	More		✓	✓	✓	✓
Parking Meters	470,810	1.30	558,270	1.20	Less		✓	✓	✓	✓
Parking Permit Administration	203,110	1.10	85,370	0.60	Least		✓		✓	✓
Property Acquisition	499,740	3.04	479,280	2.58	More	✓	✓	✓	✓	✓
Public Information and Outreach	184,310	1.00	191,010	1.00	Less	✓	✓		✓	✓
Revitalize Downtown	106,940	0.57	190,510	0.92	More	✓	✓	✓	✓	✓
Surplus Property	42,670	0.22	45,200	0.22	Less	✓	✓			✓
Total General Fund	$ 4,418,340	25.42	$ 4,512,650	24.17						

2. Community and Urban Development Department Summary of Services and Programs

Summary of Services

Community Renewal Fund

The Community Renewal Program holds the City's Community Development Block Grant (CDBG) and HOME Investment Partnership Grant funds allocated annually by the US Department of Housing and Urban Development (HUD); the City receives regular grants from both programs. The CARES Act (CDBG-CV) and the American Rescue Plan Act (HOME-ARP), provided additional funds for the City to provide locally needed housing and social service work. Funding sources are used to support community partners delivering services to low / moderate income residents as well as to subsidize construction of affordable housing.

Pringle Parkade

Downtown Parking Fund

Management of the City's parking system is performed by staff in the General Fund. In the Downtown Parking Fund, daily and monthly parking permits along with downtown parking tax revenues support maintenance and operation of three City-owned parking garages, and a variety of cleanliness and beautification services for the downtown area.

Leasehold Fund

The City manages tenant lease spaces on the ground floor of the Chemeketa and Liberty parking garages. Revenues in the fund are derived from tenant lease payments and payment for shared expenses - electricity, utility fees, taxes, and janitorial services. In addition to the general management of leased space, the budget also assumes expenses for tenant improvements as occupancy changes in the two buildings.

Summer night in Downtown Salem

2. Community and Urban Development Department Summary of Services and Programs

	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment					
Downtown Parking Fund Programs										
Downtown Clean Team	80,750	0.00	-	0.00	Less	✓	✓		✓	✓
Downtown Promotion	540	0.00	-	0.00	Least				✓	✓
Parking Structure Operations	1,054,830	0.00	1,038,870	0.00	More		✓	✓	✓	✓
Refuse Management	37,730	0.00	33,210	0.00	Less	✓	✓		✓	✓
Total Downtown Parking Fund	$ 1,173,850	0.00	$ 1,072,080	0.00						
Parking / Leasehold Fund Programs										
Capital Improvements Transfer	-	0.00	300,000	0.00	Capital improvement transfers not scored					
Contingencies	-	0.00	127,770	0.00	Contingencies not scored					
Leasehold Operations	767,250	0.00	397,710	0.00	More	✓	✓	✓	✓	✓
Operational and Technology Transfers	-	0.00	135,450	0.00	Operational and technology transfers not scored					
Total Parking / Leasehold Fund	$ 767,250	0.00	$ 960,930	0.00						
Trust Fund Program - Enterprise Zone										
Enterprise Zone	2,450	0.00	2,450	0.00	Trust Funds not scored					
Total Trust Fund - Enterprise Zone	$ 2,450	0.00	$ 2,450	0.00						
Building and Safety Fund Programs and FTE										
Business and Vocational Licenses	69,620	0.58	81,430	0.63	Less		✓		✓	✓
Total Building and Safety Fund	$ 69,620	0.58	$ 81,430	0.63						
Equipment Replacement Fund Programs										
Parking Meter Replacement Reserve	995,780	0.00	1,220,530	0.00	Equipment Replacement not scored					
Total Equipment Replacement Fund	$ 995,780	0.00	$ 1,220,530	0.00						
Total Community and Urban Development Department	$ 3,008,950	0.58	$ 3,337,420	0.63						

3. Public Works Department Summary of Services and Programs

Summary of Services

Salem's Municipal Airport - McNary Field - is owned and operated by the City of Salem and supports more than 45,000 airport operations annually. The 751-acre airport has more than 130 aircraft hangars, several businesses, and the Oregon National Guard's Army Aviation Support Facility.

In fiscal year 2023, the City Council approved plans to proceed with commercial air service at the airport which included support from the City's General Fund. This funding will include monies for terminal construction and security construction improvements, five additional staff and equipment.

Air traffic control tower at Salem Municipal Airport

What's New in this Budget

The five newly approved positions at the airport will bring the total employee count in the Airport Fund to 9.0 full time employees. New employees will focus on commercial air service impacts like security, maintenance, program management and administration.

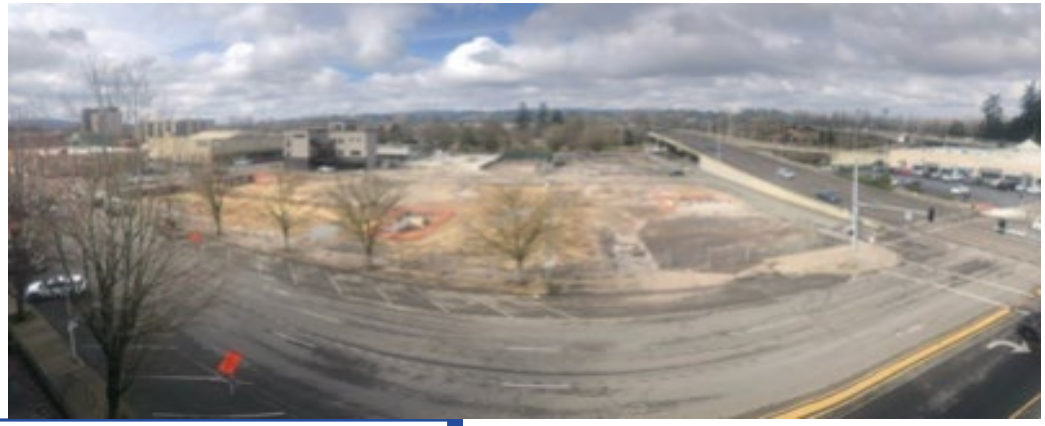
In fiscal year 2024, the Airport will also organizationally move under the Public Works Department in part due to the reorganization and merger of Community and Urban Development.

	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment					
Airport Fund Programs and FTE										
Airport Operations	2,032,740	4.00	2,213,630	9.00	More	✓	✓	✓	✓	✓
Contingencies	-	0.00	332,040	0.00	Contingencies not scored					
Debt Service - Airport	44,230	0.00	-	0.00	Debt service not scored					
Total Airport Fund	$ 2,076,970	4.00	$ 2,545,670	9.00						
Utility Fund Programs and FTE										
Airport Operations	-	0.00	53,810	0.19	More	✓	✓	✓	✓	✓
Total Utility Fund	$ -	0.00	$ 53,810	0.19						
Total Public Works Department	$ 2,076,970	4.00	$ 2,599,480	9.19						

Strong and Diverse Economy
At Your Service

Downtown Redevelopment

Demolition of the former Union Gospel Mission, Saffron Supply and ABC Music Building block was completed in early 2023. Outreach to the development community for project ideas for the site is proposed in 2023. Selection of a project team will be established through a disposition and development agreement. The selected project will include the element of affordable and / or workforce housing (Photo at right).



Grant Funding for New Downtown Hotel

Construction of a new hotel on the former Marion Auto Garage began in July 2021, with help from a $749,000 Riverfront Downtown Urban Renewal grant. The Hilton Tapestry hotel called the Holman Riverfront Park opened on March 23, 2023, and has 129 rooms over seven stories.

(Photo on left shows construction of the hotel with the photo on the

Rivenwood Apartments

Construction is underway for the Rivenwood Apartments! The 162-unit complex is being built on the site of the former Nordstrom's building downtown. The project is scheduled for completion in 2024 and will provide studio, one and two bedroom units. The Riverfront URA contributed $749,000 to the project and $200,000 for the removal of the old skybridge connecting the former retail site to the mall. (Photo at right).

Strong and Diverse Economy

At Your Service

Economic Development Progress

- Completed building demolition and lot line replat at the Union Gospel Mission and Saffron Supply sites.
- Continued to engage local business retention and expansion program and made 60 retention visits to local businesses.
- Responded to 10 inquiries from site selectors with information about locating businesses in Salem and the region.
- Continued flexibility in meeting the needs of local Salem businesses as they recovered from the impacts of the COVID-19 pandemic.

Downtown Mixed-Use Development

With support from the Riverfront Downtown Urban Renewal Area through grant funding, final renovations of the historic 440 State Street building were completed. In addition to the main floor of the various food options, four rental housing units were added. (Photo at left).

Strong and Diverse Economy
At Your Service

Promoting Salem for Tourism

Tourism Grants

Annually, the TOT fund provides grants for local cultural, historic and museum locations. Some recipients in past years have included:

- Elsinore Theatre
- World Beat Festival
- Salem Art Fair & Festival
- TEDxSalem
- Bush House Museum
- Riverfront Carousel

Although heavily impacted by the COVID-19 pandemic, the Cultural and Tourism (TOT) fund has seen significant improvement in the last completed fiscal year. Revenues moved higher than pre-pandemic levels with more than $4.3 million in hotel and motel taxes.

This revenue funds various local and cultural events, parks operations and maintenance, historic building maintenance and tourism promotion with Travel Salem.

Annual Salem Art Fair & Festival

Willamette Art Center Artisan Village Event

Easter Egg Hunt at Deepwood Estate

Deepwood Estate

Strong and Diverse Economy
At Your Service

Affordable Housing - Yaquina Hall Opens!

In April 2023, tenants started moving into Yaquina Hall which has been a multi-year effort with the Salem Housing Authority to renovate the former nurses' dormitory at the Oregon State Hospital North Campus. The renovation resulted in 52 affordable, one bedroom units. The City contributed $1.7 million from the Community Renewal Fund with federal Housing and Urban Development (HUD) dollars. (Photos at right).

Affordable Housing - More to Come!

In addition to Yaquina Hall, additional affordable housing projects have been a top priority of the Urban Development Division for many years.

★Sequoia Crossings Apartments, which will have 60 permanent housing units, is supported with $2 million in funding from the Community Renewal Fund with federal Housing and Urban Development (HUD) dollars.

★Mahonia Development on Battle Creek Road in South Salem will provide 184 multifamily affordable units (in the first phase). The Macleay Community Land Trust Development on Macleay Road will be 24 single family affordable units, receiving building subsidy and downpayment assistance through federal Housing and Urban Development dollars.

Social Services

Food service funding helped assist 27,000 low-income individuals, purchase 161,000 pounds of emergency food for distribution, serve 140,000 meals to Salem residents through pantries, meal sites and after-hour boxes, and serve approximately 600 home-delivered meals. The crisis hotline assistance program with Northwest Human Services supported 7,000 individuals in need of service referrals, crisis intervention, suicide assessment, and support. Funding for the Northwest Human Services (NWHS) Youth Health, Outreach, Shelter, and Transitions (HOST) program assisted approximately 150 youth through transitional housing, permanent housing, laundry, showers, and meals and other support. Funding to The Center for Hope and Safety served approximately 2,000 individuals experiencing domestic violence with counseling, temporary safe housing, and other support. The City assisted approximately 200 individuals with retaining or obtaining housing through tenant based rental assistance and other support.

Welcoming and Livable Neighborhoods

Develop Salem to be a safe and well-maintained City with a mix of quality housing for all residents, access to parks, recreation, historic and cultural resources, and the arts.

Supporting City Departments

Community Services

Community & Urban Development

Public Works

City Manager's Office

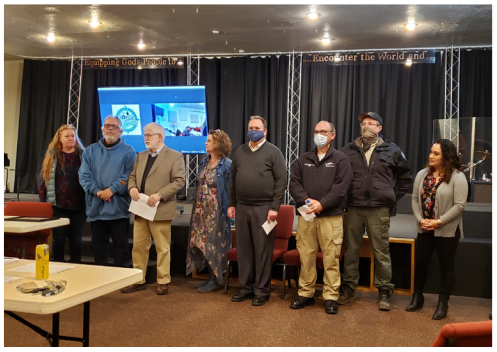
Non Departmental

Summary of City Services

To ensure Salem residents have access to parks, recreation, and historic and cultural opportunities, we're actively working with our community today to build a long-term vision for future growth and development. We also work with the private and non-profit sectors to develop a diverse range of housing options. Together, we create and maintain public spaces to offer activities that connect, benefit, and reflect our community, and support the arts, historically, and culturally significant buildings and sites, and community events.

Oregon Artist Series public art

New housing options



Neighborhood meeting (2021)

Welcoming and Livable Community

City Manager's Office

General Fund- supports houseless residents through coordination, programs and resources

Neighborhood Enhancement Trust - donations to neighborhoods

Community and Urban Development

General Fund - supports department administration, long-range planning for future growth, oversees land use cases and development plan review, property maintenance, building safety, code compliance, administers projects and programs to enhance Salem's downtown and funds programs to support low to moderate income households

Community Development Trust Funds - reserves for earthquake damage assessments and Blight to Bright projects

Urban Development Trust Fund - donations to support the railroad pedestrian bridge over the Willamette River

Community Renewal Fund - federal funds granted to the City to assist low-income individuals and families with affordable housing

Community Services

General Fund - maintains Salem's park system, coordinates volunteers and special events, manages City recreation programs, Center 50+, sheltering services and coordination, all the programming associated with the Salem Public Library

Library Trust Funds - donations to buy library materials and funds to upgrade and maintain the Salem Public Library

Parks and Recreation Trust Funds - donations and other funds held in reserve to support projects and improvements to existing parks and acquisition of new parks

Fire

Fire Trust Fund - donations to restore and care for historic fire vehicles

Non Departmental

Public Art Fund - acquisition of public art, and management and maintenance of the public art collection

Welcoming and Livable Community

Develop Salem to be a safe and well-maintained City with a mix of quality housing for all residents, access to parks, recreation, historic and cultural resources, and the arts.

Supports a long-term vision for future growth and development that strengthen, connect and complete all neighborhoods within the community

Promotes an inclusive and vibrant community offering diverse housing options and across the City

Creates and maintains parks, recreation areas, and other public spaces to offer activities that connect, benefit, and reflect our community

Supports the arts, historically significant buildings and sites, and community events

Enhances access to multi-generational community enrichment and meaningful volunteer and neighborhood engagement opportunities

Result Area Statistics

Service Provider Department	Statistic Description	The Number	
Community and Urban Dev.	Annual planning cases	2,307	CY 2022
Community and Urban Dev.	Annual planning information desk inquiries	4,913	CY 2022
Community and Urban Dev.	Number of dangerous / derelict buildings within the City limits	10 / 9	CY 2022
Community and Urban Dev.	Individuals helped through crisis intervention and support	25,123	
Community and Urban Dev.	Emergency food baskets provided to low-income families	61,945	
Community Services	Visitors at the Salem Public Library (West and Main) annually	254,723	CY 2022
Community Services	Programs available at the Library annually	350	CY 2022
Community Services	eBooks accessed by community members annually	290,818	CY 2022
Community Services	Total circulation at the Salem Public Library annually	1.2 M	CY 2022
Community Services	Number of registered recreation participants including softball kickball and sport / neighborhood programs	6,553	
Community Services	Miles of walkways and trails in parks and open spaces	66.0	

Welcoming and Livable Community

Develop Salem to be a safe and well-maintained City with a mix of quality housing for all residents, access to parks, recreation, historic and cultural resources, and the arts.

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Supports the arts, historically significant buildings and sites, and community events

Enhances access to multi-generational community enrichment and meaningful volunteer and neighborhood engagement opportunities

Result Area Statistics

Service Provider Department	Statistic Description	The Number
Community Services	Acres of park land	2,335
Community Services	Pieces of playground equipment	241
Community Services	Number of volunteer hours at Center 50+	64,000
Community Services	Number of unique participants in Center 50+ programs / classes	65,436
Community Services	Average daily attendance at Center 50+	287
Community Services	Inventoried street trees in GIS in the medians and rights-of-way	29,973
Non-Departmental	Homeless individuals assisted by the Homeless Rental Assistance Program	403

During the City's first year of implementing Priority Based Budgeting, programs in Welcoming and Livable Community were scored against the result area descriptions and definitions for all five community-facing result areas along with program attributes of demand, mandate, reliance, cost recovery, and population served. The Welcoming and Livable Community section has been identified as the "home" result area for the programs on the succeeding pages. Adjacent to program budgets and FTE counts is a matrix of checkmarks indicating scoring in the other four community-facing result areas. This same matrix will be featured throughout the result area sections. Also, throughout the budget document, there are programs -- Operating and Technology Transfers, as an example -- that were not scored.

Welcoming and Livable Community FY 2024 Fund Overview

The City's financial activity is accounted for in various funds and are then grouped by the type of expenditure. The below table summarizes the result area expenditure budget by Fund, Department, and account group.

	Personal Services	Materials and Services	Capital	Interfund Transfers	**Total**
General Fund					
City Manager	$ 16,190	$ -	$ -	$ -	**$ 16,190**
Community and Urban Development	5,164,620	996,310	116,000	10,000	**6,286,930**
Community Services	9,562,200	4,044,640	167,000	107,500	**13,881,340**
Library	5,234,830	815,830	-	-	**6,050,660**
Non Departmental	-	1,522,170	-	-	**1,522,170**
Police	865,200	42,030	-	-	**907,230**
General Fund Total	$ 20,843,040	$ 7,420,980	$ 283,000	$ 117,500	**$ 28,664,520**
Community Renewal Fund					
Community and Urban Development	$ -	$ 11,318,570	$ -	$ -	**$ 11,318,570**
Community Renewal Fund Total	$ -	$ 11,318,570	$ -	$ -	**$ 11,318,570**
Cultural Tourism Fund					
Non Departmental	$ -	$ 715,520	$ -	$ -	**$ 715,520**
Cultural Tourism Fund Total	$ -	$ 715,520	$ -	$ -	**$ 715,520**
Public Art Fund					
Non Departmental	$ -	$ 72,350	$ -	$ -	**$ 72,350**
Public Art Fund Total	$ -	$ 72,350	$ -	$ -	**$ 72,350**

Welcoming and Livable Community FY 2024 Fund Overview

The City's financial activity is accounted for in various funds and are then grouped by the type of expenditure. The below table summarizes the result area expenditure budget by Fund, Department, and account group.

	Personal Services	Materials and Services	Capital	Interfund Transfers	**Total**
Trust Fund					
Non Departmental	$ -	$ 9,758,140	$ -	$ 1,156,600	**$ 10,914,740**
Community and Urban Development	-	298,820	-	26,710	**325,530**
Community Services	-	81,500	-	-	**81,500**
Library	-	441,110	-	-	**441,110**
Fire	-	30,000	-	-	**30,000**
Public Works	-	443,300	-	-	**443,300**
Trust Fund Total	$ -	$ 10,609,570	$ -	$ 1,183,310	**$ 12,236,180**
Result Area Total	$ 20,843,040	$ 30,136,990	$ 283,000	$ 1,300,810	**$ 53,007,140**

Welcoming and Livable Community FY 2024 Department Overview

The City's financial activity is accounted for in various funds and are then grouped by the type of expenditure. The below table summarizes the result area expenditure budget by department and account group.

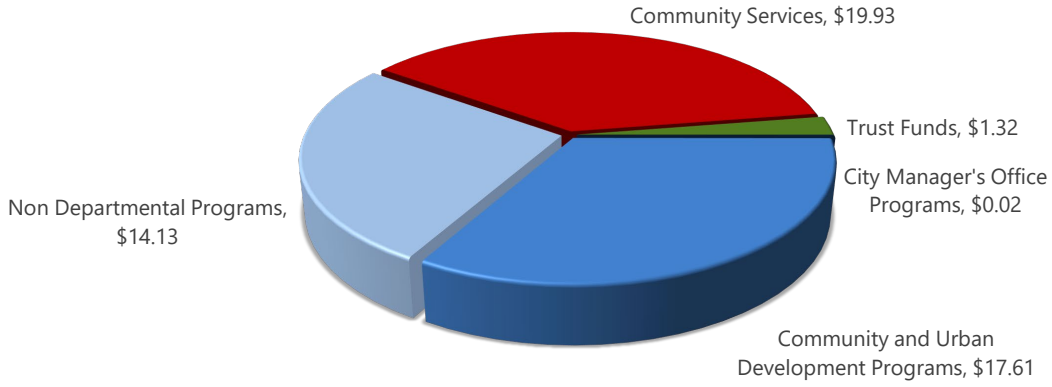
		Personal Services	Materials and Services	Capital	Interfund Transfers	**Total**
1.	City Manager	$ 16,190	$ -	$ -	$ -	**$ 16,190**
2.	Community & Urban Development	5,164,620	12,314,880	116,000	10,000	**17,605,500**
3.	Community Services	14,797,030	4,860,470	167,000	107,500	**19,932,000**
4.	Non Departmental	865,200	12,110,210	-	1,156,600	**14,132,010**
5.	Department Trusts	-	1,294,730	-	26,710	**1,321,440**
	Result Area Total	$ 20,843,040	$ 30,580,290	$ 283,000	$ 1,300,810	**$ 53,007,140**

Welcoming and Livable Community FY 2024 Budget Overview

The City is required to display all phases of the budget - the initial proposal from the City Manager, the recommendation of the Budget Committee, and the result adopted by the City Council. The columns in the numeric table below will be populated with numbers when each phase of the budget process is completed. Capital projects appear in the Capital Improvements section of the budget document.

Expenditures	Mgr Rec FY 2024	BC Rec FY 2024	Adopted FY 2024	% of Total
Result Area - All Funds				
Personal Services	$ 20,843,040	$ 20,843,040	$ 20,843,040	39.3%
Materials and Services	29,435,380	$ 29,435,380	30,580,290	57.7%
Capital Outlay	283,000	$ 283,000	283,000	0.5%
Transfers	1,300,810	$ 1,300,810	1,300,810	2.5%
Total Expenditures - All Funds	$ 51,862,230	$ 51,862,230	$ 53,007,140	
Total Number of Positions	*153.00*	*153.00*	*153.00*	

Welcoming and Livable Community
Expenditures by Program / Department Grouping (In Millions)



1. City Manager's Office Summary of Services and Programs

Summary of Services

The City Manager's Office provides a range of services with a Citywide benefit. Within the Welcoming and Livable Community area, the program is Homeless and Sheltering Coordination.

Homeless and Sheltering Coordination

This program provides the coordination and outreach of resources for our unsheltered residents. It encourages partnerships between local agencies to increase support for sheltering and affordable housing needs in the Salem community.

What's New In This Budget

In fiscal year 2024, the City Manager's Office will be moving four positions to the new Community Services Department. Community Services will focus on programs involving a variety of aspects including: parks and recreation, homeless and sheltering coordination, neighborhood association outreach, youth development, and the Salem Public Library.

With this transition, some administrative, Citywide resources from the City Manager's Office will still be attributed to the Homeless and Sheltering Coordination program.

General Fund Programs and FTE

	FY 2023		FY 2024							
	Program Budget	Staff	Program Budget	Staff	Alignment					
Community Sanitation Response Team	130,910	1.00	-	0.00	Most	✓	✓	✓	✓	✓
Homeless and Sheltering Coordination	183,330	1.00	16,190	0.10	More	✓	✓	✓	✓	✓
Neighborhood Association Outreach	53,790	0.45	-	0.00	Least	✓	✓		✓	✓
Neighborhood Association Support	149,570	0.45	-	0.00	Less	✓	✓		✓	✓
Youth Development Out of School Support	61,560	0.15	-	0.00	Least		✓		✓	✓
Youth Development Special Outreach	78,300	0.45	-	0.00	Least		✓		✓	✓
Youth Development Teen Action Team	24,430	0.00	-	0.00	Least		✓		✓	✓
Total City Manager's Office	$ 681,890	3.50	$ 16,190	0.10						

2. Community and Urban Development Department Summary of Services and Programs

Summary of Services

To accommodate the wide variety of services provided by the Urban Development Division, programs are shown in multiple City funds and service areas.

Programs managed in the General Fund provide assistance to low-income individuals and families, funding for social service and other aid programs serving low-income individuals, help with emergency food baskets, homeless education and case management services, services for homeless youth, and utility support.

Activities in the downtown such as grants for building improvements, historic asset rehabilitation, circulation of vehicles and multimodal transportation options, and marketing of the Salem Convention Center are also supported by staff in the General Fund.

Community Development Block Grant

Federal grants support small business creation and expansion; fund social service agencies that provide services to homeless, near-homeless, and low-income families; and help stabilize affordable housing units.

HOME Investment Partnership

Federal grants provide rental assistance to low-income individuals and families, support rehabilitation of affordable housing units, and help fund local organizations to create more affordable housing.

Low Income Housing Tax Exemption Program

The City grants property tax exemptions to non-profit corporations operating affordable housing developments. There are currently 11 properties representing 384 units in the program, with two properties exempted while in the pre-development phase.

Work Force Changes

The Urban Development Division has reclassed a position from a program manager I to a program manager III to focus on the City Council priority of housing and affordable housing. The position will oversee housing centric initiatives such as federal Housing and Urban Development (HUD) funded grants, the Low Income Housing Tax Exemption program and the Multi-Unit Housing Tax Incentive program.

With the consolidation of Urban Development and Community Development into one department, and the movement of three positions to newly formed Community Services Department, additional need for administrative support was identified. As a result, a new administrative analyst II has been included in the FY 2024 budget.

2. Community and Urban Development Department Summary of Services and Programs

Summary of Services

The Community Development Division provides a wide range of services to keep our community moving forward and thriving. From providing code enforcement, to reviewing structural plans and inspecting buildings, to supporting neighborhoods through the park ranger program, these services make Salem more livable and vibrant.

Planning

City planners enhance the quality of life for residents by ensuring current development proposals align with the community's overall vision for Salem. Long-range projects help guide future growth and development. Planning staff educate and engage the community about planning projects and processes and assist applicants during the land use process. Upcoming projects include revising land use regulations to comply with new State climate rules, developing strategies to promote housing development, and helping update Salem's Transportation System Plan. (Photo at right).

Code Enforcement

With a focus on education and compliance, Code Enforcement provides administration of the Park Ranger, Multifamily Inspection, and Code Compliance programs addressing nuisances, housing, and other property maintenance issues.

Park Ranger

The Park Ranger and associate program works within the City of Salem park system to ensure a safe and welcoming park for visitors.

What's New In This Budget

Work Force Changes. For the Planning section, $21,480 have been allocated to fund planning interns. These interns will be college students and the program will provide them real world planning and urban development experience as well as enhance capacity for the Planning section.

Additionally, four new code enforcement officers are being included in this budget. Two will be functioning as park rangers and two will be traditional code enforcement officers. These positions are being funded with an increase to the City Operations Fee.

2. Community and Urban Development Department Summary of Services and Programs

General Fund Programs and FTE

	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment					
Abandoned and Junk Vehicle Enforcement	154,160	1.10	-	0.00	More	✓	✓	✓	✓	✓
Abandoned Consignments	41,110	0.34	-	0.00	Least		✓		✓	
Affordable Housing	253,410	1.58	282,130	1.58	More	✓	✓		✓	✓
Application and Permit Review	1,302,990	7.65	1,319,720	7.65	Most	✓	✓	✓	✓	✓
Area / Corridor / Neighborhood Plans	261,520	1.50	267,910	1.50	More	✓	✓	✓	✓	✓
Code Compliance	-	0.00	1,553,310	10.45	More	✓	✓		✓	✓
Code Compliance Enforcement Priority 1 / B2B	168,340	1.33	-	0.00	More	✓	✓		✓	✓
Code Compliance Enforcement Priority 2	602,280	3.80	-	0.00	More	✓	✓		✓	✓
Code Compliance Enforcement Priority 3	146,460	1.15	-	0.00	Less	✓	✓		✓	✓
Code Compliance Outreach	14,970	0.12	-	0.00	Least	✓	✓			✓
Economic Development	50,070	0.33	88,130	0.48	Less				✓	✓
Historic Preservation	293,340	1.60	343,770	1.60	Less	✓	✓		✓	✓
Maintain Comprehensive Plan	126,510	0.60	176,550	0.60	Most	✓	✓	✓	✓	✓
Maintain Zoning Code	437,760	3.00	446,570	3.00	Most	✓	✓	✓	✓	✓
Multi-Unit Building Inspection	-	0.00	472,320	3.45	More	✓	✓		✓	✓
Multi-Unit Inspection	271,200	2.10	-	0.00	More	✓	✓		✓	✓
Multi-Unit Licensing	98,850	0.90	-	0.00	Less	✓	✓		✓	✓
Park Ranger	-	0.00	454,540	3.10	Less	✓	✓		✓	✓
Park Ranger Patrol	142,550	1.10	-	0.00	Less	✓	✓		✓	✓
Park Ranger Special Outreach	7,990	0.06	-	0.00	Less	✓	✓			✓
Planner Information Desk	226,900	1.50	215,850	1.50	More	✓	✓	✓	✓	✓
Social Services	618,850	1.49	651,530	1.49	Less	✓	✓		✓	✓
State Reporting	13,190	0.10	14,600	0.10	Least					
Total General Fund	$ 5,232,450	31.34	$ 6,286,930	36.49						

Community Renewal Fund Programs

	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment					
Community Development Block Grant	5,714,820	0.00	4,830,980	0.00	More	✓	✓		✓	✓
Home Program	7,351,400	0.00	6,487,590	0.00	More	✓	✓		✓	✓
Neighborhood Stabilization Program	100,000	0.00	-	0.00	Operating / technology transfers not scored					
Total Community Renewal Fund	$ 13,166,220	0.00	$ 11,318,570	0.00						
Total Community and Urban Development Department	$ 18,398,670	31.34	$ 17,605,500	36.49						

3. Community Services Department Summary of Services and Programs

Summary of Services

The Community Services Department provides opportunities to participate in sports and outdoor activities, enjoy the beauty of nature in public green spaces, attend classes that teach arts or craftsmanship, and connect people with similar interests. The department also provides sheltering services and coordination, activity coordination at the Salem Public Library, neighborhood services and youth development.

Recreation Services

The Recreation Services section manages the use of parks, streets and open spaces, and coordinates City resources to support community events in Salem. Staff directs overall operations of Salem's softball programs at the Wallace Marine Park Softball Complex and coordinates youth recreation programs provided by the City including sports camps, Summer in the Parks, and COUNTRY Kids Relays.

Parks Planning

Parks Planning provides services such as developing park master plans for urban, community and neighborhood parks, engaging the public in the master planning process, writing grants, allocating funding for park development and assisting the Engineering Division in the delivery of park improvement projects.

Youth Services

The goal of the Youth Services programs is to engage Salem youth in civic leadership, create a positive environment for youth through community programs and partnering with providers to meet these goals. Popular programs include the ILEAD teen summit which is held annually and hosted by Youth Services. (Photo at right).

Center 50+

As a nationally accredited senior center, Center 50+ provides programs and services to thousands of community members. Every dollar of City funding is matched with nearly four dollars in program fees, volunteer labor, in-kind contributions, and financial support from partners such as Friends of Center 50+, businesses, and residents.

Parks Operations

Salem's park system and street trees are maintained by Parks Operations. Services also include landscaping for tourist attractions, historic properties, and cultural facilities, and set-up and clean-up for special events. Parks Operations programs benefit greatly through the coordination of volunteer programs and supplemental labor programs.

Salem Public Library

The Main Library and West Salem Branch Library provide access to books, DVDs, audiobooks, and magazines in physical and electronic format, public-use computers, meeting spaces and a wide variety of programs for youth and adults.

Salem Outreach and Livability Services

Salem's response to unsheltered homelessness is managed by an interdepartmental program. Services include outreach, program. Services include outreach, information and referral, complaint resolution and debris mitigation. Known as the SOS program, this group collaborates regularly with community partners across the region to address issues.

3. Community Services Department Summary of Services and Programs

Summary of Services, Continued

Neighborhood Services

Salem proudly has seventeen active neighborhood associations, each with their own governing boards, elected board members and meeting procedures. Although not governed or directed by the City, maintaining and providing resources to the neighborhood associations enriches civic involvement and engagement. Neighborhood Services programs help neighborhood associations build connections among neighbors, tailored to their ideas for action and need. This can range from coordinating meetings to hosting large annual events, such as the Civic Center 50th Anniversary event this past year. (Photo at right).

Work Force Changes. For the next fiscal year, there were the addition of seven new positions and the movement of positions from other organizations into this new department. Of the new positions, there was the inclusion of a new Library supervisor for the West Salem branch, a new program manager for Recreation Services that is transitioning from a limited duration position and will focus on programming at Riverfront Park (photo at right), and a new management analyst I to assist with various budgeting and analytical needs of the new department. Additionally, three park maintenance operators and a parks project coordinator were added expand the Salem Outreach and Livability Services team which were funded by an increase in the City Operations Fee.

A total of 10 positions moved from Community Development, the City Manager's Office and Public Works Support Services. A vacant director position has been reclassified to a Deputy City Manager who will oversee the department.

3. Community Services Department Summary of Services and Programs

What's New In This Budget

Center 50+

Age Friendly Initiative

Center 50+ Advisory Commission will be pursuing zero-budget impact options to move forward the Age Friendly Initiative. Through a partnership with American Association of Retired Persons (AARP) of Oregon and the World Health Organization (WHO), an action team will identify and remove barriers for older adults living in their homes, neighborhoods, and community for their lifetime. The largest barrier being addressed this year is the limited mobility / transportation for seniors that do not utilize a personal vehicle. Partnering with Friends of Center 50+ will allow the Center to offer a transportation access fair, technology training, and to pilot a volunteer operated transit buddy program and volunteer ride program to assist with personal errands and medical appointments. The second barrier to focus on this year will be creating an Age Friendly Communication Plan in which marketing strategies and technology usage will be examined.

Comprehensive Park System Master Plan Update

A planning process to update to the Comprehensive Park System Master Plan will being in late 2023 or early 2024. The project will seek to align the park system plan with new Comprehensive Plan goals adopted in 2022, at the conclusion of the Our Salem project. This planning work will include robust and broad community engagement with many different opportunities for public participation. (Photo below).

Bailey Ridge Park

As the first step toward implementing the 2022 Bailey Ridge Park Master Plan, planning and design will begin for a project to address active erosion along Chambers Swale and drainage issues associated with a rill (spring) in the western portion of the neighborhood park property. Aside from addressing soil erosion and drainage issues, this project may include habitat restoration along Chambers Swale, accessible pathways, and Douglas Fir grove management (i.e., thinning) to improve tree health, light, and visibility.

3. Community Services Department Summary of Services and Programs

Some of the new construction projects and acquisitions for parks and recreation facilities include:

Acquisitions

Fabry Natural Area Park - land acquisition for natural area park located near Fabry Road SE and Reed Lane SE. The property is in Phase 2 of the Headwaters Subdivision.

Fairground Area Neighborhood Park - the City will begin exploring options for acquisition of land for a proposed neighborhood park property to serve residents south and east of the State Fairgrounds.

Misty Morning Neighborhood Park - land acquisition of a proposed neighborhood park property, located in Phase 1 of the Willamette Valley View Estates Subdivision.

Parks Development and Construction Projects

Geer Park Improvements

Multiple improvements to Geer Park will be provided by the bond include the development of, a fenced off-leash dog park, full renovation of two baseball fields and two soccer fields, and a picnic shelter. In addition, a combination of System Development Charges (SDCs) and grant potential grant funds will provide funding for accessible paved pathways, a 19,500 square-foot skate park and an accessible spectator viewing plaza, a second picnic shelter, and installation of new site furnishings and landscaping that includes native and native-adaptive species. (Photo at right).

Park Paths and Trails

The 2022 Safety and Livability Bond provides funding for improvements to paths and trails. Outreach will continue in 2023 to prioritize existing park pathway and trail sections to be rehabilitated and replaced.

3. Community Services Department Summary of Services and Programs

General Fund Programs and FTE
Parks and Recreation

	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment					
Administration - Community Services	-	0.00	583,140	1.85	New Program, will be scored for FY 2025					
Budget Oversight and Analysis - Community Services	-	0.00	192,600	1.35	New Program, will be scored for FY 2025					
Center 50+ Facility Rentals and Maintenance	238,230	1.38	123,580	0.40	Least		✓	✓	✓	✓
Center 50+ Programs and Classes	762,210	4.20	716,860	3.81	Least		✓		✓	✓
Center 50+ Wellness	439,050	1.28	701,520	2.39	Less		✓		✓	✓
City Tree Maintenance	1,314,910	6.15	1,368,080	6.15	More	✓	✓	✓	✓	✓
Community Event Coordination and Support	902,080	4.85	993,190	6.05	Less		✓	✓	✓	✓
Community Sanitation Response Team	678,920	4.00	1,243,390	9.00	Most	✓	✓	✓	✓	✓
Homeless and Sheltering Coordination	-	0.00	180,380	0.90	More	✓	✓	✓	✓	✓
Neighborhood Association Outreach and Support	-	0.00	215,540	0.90	New Program, will be scored for FY 2025					
Operational and Technology Transfers	498,660	0.00	131,650	0.00	Operating / technology transfers not scored					
Parks Landscape and Facilities Maintenance	5,916,330	28.47	5,900,860	29.91	Most	✓	✓	✓	✓	✓
Softball / Kickball Leagues and Tournaments	689,450	2.00	720,180	2.00	Least		✓		✓	✓
Volunteer Coordination - Community Services	-	0.00	294,640	2.08	New Program, will be scored for FY 2025					
Volunteer Coordination - PW	258,120	1.78	28,090	0.00	Less	✓	✓	✓		✓
Youth Development Out of School Support	-	0.00	94,520	0.25	Least		✓		✓	✓
Youth Development Special Outreach	-	0.00	91,940	0.50	Least		✓		✓	✓
Youth Sports and Recreation	298,780	1.00	301,180	1.00	Least		✓		✓	✓
Total Parks and Recreation	$ 11,996,740	55.10	$ 13,881,340	68.53						

3. Community Services Department Summary of Services and Programs

Salem Public Library

	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment					
Collection Management	917,570	3.21	443,680	3.38	Less	✓	✓		✓	✓
Collection Movement and Fulfillment	931,070	7.85	1,364,500	7.74	Less	✓	✓		✓	✓
Collection Processing	446,390	4.41	406,300	3.88	Least	✓			✓	✓
Customer Assistance	1,489,930	14.45	1,805,230	15.21	Less	✓	✓		✓	✓
Engagement and Outreach	564,980	4.01	565,640	3.73	Less	✓	✓		✓	✓
Learning and Exploration	182,620	1.50	326,610	2.15	Least	✓	✓		✓	✓
Salem Public Library West Salem Branch	26,000	0.00	23,010	0.00	Program needs scored, will score for FY 2025					
Strategic and Innovative Planning	208,900	0.87	272,160	1.62	Least		✓		✓	✓
Strengthen Community through Local Arts and Culture	247,140	1.10	85,890	0.70	Least	✓	✓		✓	✓
Technology Access	220,210	1.53	187,280	1.42	Less	✓	✓		✓	✓
Volunteer Coordination - Library	129,660	1.21	130,330	1.20	Less	✓	✓		✓	✓
Welcoming Library Spaces	246,420	2.50	440,030	2.86	Less	✓	✓	✓	✓	✓
Total Salem Public Library	$ 5,610,890	42.62	$ 6,050,660	43.88						
Total General Fund	$ 17,607,630	97.72	$ 19,932,000	112.41						

Utility Fund - Parks and Recreation Support

Center 50+ Programs and Classes	34,780	0.18	-	0.00	Least		✓		✓	✓
Community Event Coordination and Support	24,510	0.16	-	0.00	Less		✓	✓	✓	✓
Parks Landscape and Facilities Maintenance	288,640	2.24	-	0.00	Most	✓	✓	✓	✓	✓
Softball / Kickball Leagues and Tournaments	15,100	0.08	-	0.00	Least		✓		✓	✓
Youth Sports and Recreation	12,260	0.08	-	0.00	Least		✓		✓	✓
Total Parks and Recreation Support	$ 375,290	2.74	$ -	0.00						
Total Utility Fund	$ 375,290	2.74	$ -	0.00						
Total Community Services	$ 17,982,920	100.46	$ 19,932,000	112.41						

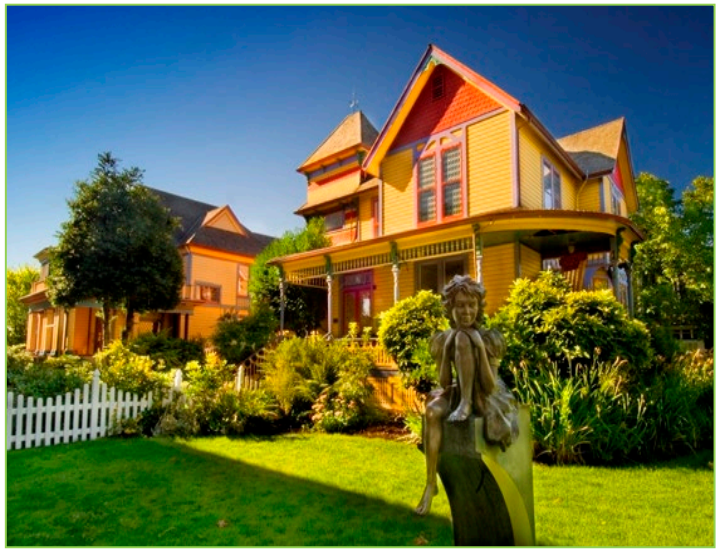
4. Non Departmental Summary of Services and Programs

Summary of Services

Non Departmental expenses benefit all result areas or cannot be easily allocated to a particular department. The Non Departmental programs highlighted below support the result area of a Welcoming and Livable Community.

Supported by the General Fund, the Homeless Rental Assistance Program uses a housing first strategy designed to house and provide supportive services to chronically homeless individuals in Salem. The FY 2024 budget includes $625,000 for this program. Assistance under the program will continue to include up to 12 months of rental assistance and funding for security deposits, utilities, basic personal care items, and medical services. It also includes funding for the Police Department portion of the Salem Outreach and Livability Services team at $907,230.

The Public Art Fund supports the public art collection and is funded by donations and grants, and through the dedication of one-half of one percent of eligible publicly-funded capital improvement project costs. The Public Art Commission oversees the public art collection, approves new art acquisition, and manages, maintains, and deaccessions current pieces in the collection. The FY 2024 budget includes the continuation of $25,000 for maintenance of the City's art collection through a transfer from the Cultural and Tourism Fund. Salem's public art collection is valuable, includes well-known local and northwest artists, and reflects a historical progression of the Salem area. Public art brings beauty and unique character to our public spaces, and positively impacts quality of life.



Grants to area non-profits for operating tourist attraction facilities, cultural facilities, or special events that attract tourists and enhance the quality of life for Salem residents are included in the result area of Welcoming and Livable Community. The grants are supported by the Cultural and Tourism Fund. The fund also has programs in the result area of Strong and Diverse Economy.

4. Non Departmental Summary of Services and Programs

	FY 2023 Program Budget	FY 2023 Staff	FY 2024 Program Budget	FY 2024 Staff	Alignment					
General Fund Programs										
Homeless and Sheltering Coordination	660,600	0.00	510,000	0.00	More	✓	✓	✓	✓	✓
Homeless Rental Assistance Program	1,295,000	0.00	1,012,170	0.00	Less	✓	✓		✓	✓
Police Homeless Outreach Team	288,320	2.00	907,230	4.00	Most	✓	✓	✓	✓	✓
Total General Fund	$ 2,243,920	2.00	$ 2,429,400	4.00						
Trust Fund Programs										
Homeless and Sheltering Coordination	13,146,440	0.00	8,567,040	0.00	More	✓	✓	✓	✓	✓
Navigation Center Operations	4,980,250	0.00	2,347,700	0.00	Grant funded program, not scored					
Total Trust Fund	$ 18,126,690	0.00	$ 10,914,740	0.00						
Cultural / Tourism Fund Program										
Cultural and Tourism Grants	557,750	0.00	715,520	0.00	Least				✓	✓
Total Cultural / Tourism Fund	$ 557,750	0.00	$ 715,520	0.00						
Public Art Fund Program										
Public Art Collection	46,000	0.00	72,350	0.00	Least			✓		✓
Total Public Art Fund	$ 46,000	0.00	$ 72,350	0.00						
Total Non-Departmental	$ 20,974,360	2.00	$ 14,132,010	4.00						

5. Trust Funds Summary

The City's trust funds are special accounts that hold donations and other revenue sources for various purposes or for the temporary holding of funds for which the City acts as a collection or escrow entity.

The trust accounts in the Welcoming and Livable Community result area are organized by department with the account name serving as the descriptor. More information about the City's trust accounts can be found in the Miscellaneous section of the budget document.

Community Services	FY 2023 Budget	FY 2024 Budget
Pioneer Cemetery	32,000	30,000
Parks Facilities Reserves	445,550	384,800
Woodmansee Park	17,280	28,500
Senior Center	213,400	81,500
Memorial Book Fund	50,020	50,000
LAB Controlled Donations	55,160	50,000
Library Gifts	243,350	250,000
Lost and Damaged Books	37,540	25,000
R2R Early Literacy	65,020	50,000
Nora Anderson Estate	20	20
Dr. Helen Pearce Music	1,510	2,000
Rise Estate	5,020	5,000
Rutter Bond Donation	10	9,000
J. Wesley Sullivan Trust	10	90
Neighborhood Enhancements	55,150	64,190
Total Community Services	$ 1,221,040	$ 1,030,100

Fire	FY 2023 Budget	FY 2024 Budget
Antique Fire Apparatus	30,000	30,000
Total Fire	$ 30,000	$ 30,000

Community and Urban Development	FY 2023 Budget	FY 2024 Budget
Seismic Response	32,050	32,330
SESNA Neighborhood Response	1,710	1,710
Blight to Bright	195,260	126,800
Railroad Bridge Maintenance	75,500	100,500
Total Community and Urban Dev.	$ 304,520	$ 261,340

Welcoming and Livable Community
At Your Service

Beep Beep! Salem Public Library on the move!

The Salem Public Library continues to reach people around the community, both at the physical library and through the new outreach vehicle that was funded by an American Rescue Plan Act (ARPA) grant via the State of Oregon. With the use of this bright and colorful new van, the Salem Public Library is able to reach more neighborhoods and folks that may not be able to make it to the physical branch for various reasons. This integral service helps connect the community to resources that they otherwise may not be able to reach. (Photo at right).

Opportunities at the Library

In November of 2017, the City of Salem community passed an $18.6 million bond to fund seismic, safety, accessibility and system improvements to the Main Salem Public Library and parking structure. In October of 2021, the new doors of the Main Salem Public Library reopened to patrons.

A year and a half since opening, study and meeting rooms continue to be a very popular and high demand offering in the building. In person programming has resumed including storytime in English and Spanish, teen programs sponsored by the Teen Advisory Board and a variety of programs for adults. An example of a program in the past year was a family game night playing Loteria. (Photo at left).

Welcoming and Livable Community
At Your Service

Salem Outreach and Livability Services

Launched in fiscal year 2023, the Salem Outreach and Livability Services (SOS) Team has been integral in providing needed coordination and resources addressing unsheltered members of the community. Funding for this team came from a one time State of Oregon grant. The cross departmental team includes individuals from Parks Operations, the City Manager's Office, and the Police Department. In the SOS Team's first week of operation, seven tons of garbage and waste were properly disposed of and connections with individuals experiencing homelessness were made. In fiscal year 2024, the team will be consolidated under the new Community Services Department except for Police Department members. (Icon at left).

Recreation Services - Softball & Kickball

Leagues: Continuing the long tradition of softball in Salem, 160 teams (115 softball teams and 45 kickball) participated in softball and kickball leagues in 2022. The weeknight leagues take place at the Wallace Marine Park Softball Complex from April through the first of October.

Tournaments: The City of Salem won the bid to host the USA Softball / Alliance Fast Pitch Girls' 12A / 16A Western National Tournaments in July 2023. Recreation anticipates registering more than 45 teams for these two age divisions. The City also won the bid to host the USA Softball Men's D/E Slow Pitch Western National and Women's C/D/E NIT in August 2023. Recreation anticipates over 40 teams to play in these tournaments. (Photo at right).

Recreation Services, continued

Recreation Programs

During the past calendar year, Recreation programming continued to operate under a few COVID restrictions. As the year progressed, Recreation was able to provide a variety of camps and classes that served 2,200 youth and families. Additionally, programming for the Movies in the Park returned and was well attended throughout the summer season.

Gerry Frank | Salem Rotary Amphitheater

In the summer of 2022, the Gerry Frank | Salem Rotary Amphitheater welcomed its first guests to gather and celebrate at a wide variety of events. From private wedding receptions, yoga in the park, comedy shows, and cultural events to music festivals, Movies in the Park, IRONMAN, and major ticketed concerts, thousands of attendees experienced the wonder and awe of this new and iconic venue. In the future, events will continue to be a mix of local, regional, and national acts. The number of events will increase over time as staff are able to insert professionally organized high-profile acts, along with hourly and weekday rentals between the popular weekend show times. (Photo below).

Welcoming and Livable Community
At Your Service

Parks Developments and Construction Projects

Minto-Brown Island Park Restoration Projects

Three restoration projects are currently underway in the Minto-Island Conservation Area (MICA):

★ A four year grant funded collaboration with the Willamette Riverkeeper group to control the invasive aquatic plant, water primrose (Ludwigia spp) in the Willamette Slough. The project is in its final year of grant funding.

★ A five year grant project aimed at restoring 48 acres of floodplain forest and shrubland along the west side of MICA. In its fourth year of implementation, work now focuses on ensuring successful establishment of the over 77,000 native plants that have been planted in the restoration area. (Photo below).

★ A project focused on establishing a 25-foot-wide native plant buffer along both sides of the MICA paved trail to help protect the conservation area, preserve wildlife habitat, and enhance the public experience in the park.

Welcoming and Livable Community
At Your Service

Parks Developments and Construction Projects, Continued

Woodmansee Park

The first phase of improvements from the 2021 Woodmansee Park Master Plan are nearly complete. Improvements include reconstructed tennis courts with new fencing and striping for tennis and pickleball, new irrigated multi-use sports field, and paved trails. A reservable shelter for picnicking and group gatherings will be installed in spring 2023. (Photo below).

Over 90 City Parks

Salem now has 91 public parks and natural areas. The most recent addition to Salem's park system is an extensively wooded 14-acre property in south Salem. This new land is now one of 11 natural areas managed by City Parks Operations.

Bill Riegel Park

Bill Riegel Park, a four-acre neighborhood park in southeast Salem, has several new features including additional paved pathways, a second playground for school-aged children, irrigation system upgrades, picnic tables, benches, and bike racks. A new picnic shelter will open in spring 2023. (Photo above).

Welcoming and Livable Community
At Your Service

Parks Operations

Parks Volunteers

This past year through service opportunities in the parks, community members provided over 64,524 volunteer hours to the City, or the equivalent of 31 full-time equivalent (FTE) employees. Supplemental labor crews provided approximately 25,016 hours, or the equivalent of 12 FTE. (Photo below).

Continued Recovery and Restoration from 2021 Ice Storm Damages

Three limited duration parks maintenance operators were added in 2022 to Parks Operations in support of the tree replanting program funded with insurance proceeds from the February 2021 ice storm. The City's Urban Forestry Program has replanted 450 trees to replace those removed after being damaged from the storm. The workgroup has ground out over 700 tree stumps and will ultimately replant 1,400 trees to replace those damaged from the storm and subsequently removed. These limited duration employees will continue to support this effort into the new fiscal year. (Photo below).

Welcoming and Livable Community
At Your Service

Center 50+

Connection Center and the Connection Café

To help customers navigate Center 50+ programs, activities, and services with ease, a new customer service center was created. The Connection Center and Connection Café provides a single point of entry for customers to register for a class or a trip, sign up to be a volunteer, reserve a computer or receive technical support from the lending library, access resources, and connect to Center 50+ Outreach Services. This year the Connection Center processed 65,436 registrations, answered 6,500 information and assistance calls, and provided one-on-one technology tutoring to 62 seniors. (Photo at right).

Outreach Services

In an effort to address senior isolation and loneliness Center 50+ continued to deliver programs and services virtually and to seniors in their homes. Thanks to volunteers and community partners, Outreach Services delivered the following support programs and activities to more than 3,800 homebound seniors:

- Food / care box emergency delivery
- Fitness and wellness programs, nutrition education, personal and mobility training, and more
- Activities such as arts and crafts, brain health and lifelong learning resources, puzzles, games, and more
- Fix-it Brigade, fall prevention, and home safety inspections
- Friendly Visitor program (front door / front porch short visits / frequent reassurance phone calls)
- Technology tutoring (front door / front porch service)
- Canine Corp - friendly dog visitor program
- Information and assistance
- Fall leaf haul and winter storm cleanup projects

Welcoming and Livable Community
At Your Service

Expanded Outreach Programs at Center 50+

Center 50+ successfully expanded service delivery methods during the pandemic and the transition that followed by focusing on outreach services to combat senior loneliness and social isolation. With support from Salem Health, United Way of the Mid-Willamette Valley, P3 Healthcare Partners, and Home Instead Home Care, Center 50+ has gone mobile and is even more outward facing as a "Center without walls". The outreach programs reach seniors with mobility and technology barriers who were previously unable to connect with the community and their peers. Pop-Up programming and Wellness on Wheels deliver fitness, nutrition, mobility and wellness programs, activities, lifelong learning, friendly visits, and technology tutoring. Outreach services are helping older residents remain in their homes and neighborhoods as long as possible, fully connected to the village that surrounds them, further creating a City for all ages - An Age Friendly Community. This past year, the Wellness on Wheels (WOW) Van served 7,350 people, and Center 50+ had more than 65,000 in-person visits. (Photos below).

Capital Project Expenditure Summary

FY 2024

FY 2021 Actual	FY 2022 Actual	Description	FY 2023 Budget	FY 2024 Adopted
		Capital Improvements Fund		
		2022 Safety and Livability Bond		
$ -	$ -	Parks	$ -	$ 3,933,000
-	-	Affordable Housing & Library Sites	-	2,000,000
-	-	Affordable Housing Gap Funds	-	10,000,000
-	-	Fire Vehicles and Equipment	-	6,055,050
-	-	Fire Stations	-	2,000,000
-	-	Civic Center Seismic Upgrades	-	1,200,000
-	-	Technology and Cyber Security	-	1,000,000
-	-	Transportation	-	14,190,000
-	-	Unspecified	-	6,794,560
		Community Facilities		
24	14,594	Historic City-Owned Structures (TOT)	50,000	65,000
637,318	390,828	Parks	2,448,040	2,476,790
15,471,594	1,951,783	Salem Public Library	50,000	-
		Municipal Facilities		
271,726	436,821	Airport	6,089,790	1,156,830
2,100,152	852,486	Civic Center and Other Buildings	3,148,870	1,569,840
259,784	320,158	Information Systems	1,520,520	1,629,220
-	3,013,937	Navigation Center	4,600,000	860,600
94,257	639	Parking Structures	1,764,280	2,433,000
17,890,906	649,013	Police Station	1,437,000	1,464,620
664	656	Pringle Creek	620,020	629,360
-	-	Radio Systems	885,000	-
1,377,416	877,874	Safe Community Technology	3,190,310	3,254,530
197,523	662,686	Salem Business Campus	3,034,830	789,880
940,257	9,157,260	Shops Complex	31,614,210	12,912,880

Capital Project Expenditure Summary

FY 2024

FY 2021 Actual	FY 2022 Actual	Description	FY 2023 Budget	FY 2024 Adopted
		Transportation		
3,086,729	3,786,083	Streets and Bridges	5,988,600	4,856,940
321,319	462,111	Streetlight	1,965,350	2,262,520
1,217,578	1,042,913	Transportation	14,117,210	16,852,340
1,277,103	1,002,250	Utilities - Stormwater	6,036,870	10,100,390
9,076,866	3,004,365	Utilities - Wastewater	16,429,590	15,399,200
3,347,293	4,791,602	Utilities - Water	37,374,770	26,111,370
38,352,580	13,779,126	Utilities - Revenue Bond - Water and Wastewater	10,326,860	5,796,530
$ 95,921,090	$ 46,197,185	*Total Capital Improvements Fund*	$ 152,692,120	$ 157,794,450
		Extra Capacity Facilities Fund		
		Community Facilities		
$ 9,710,004	$ 1,825,316	Parks - System Development Charge	$ 12,911,940	$ 14,187,900
		Included in Community Facilities - Parks project descriptions		
		Transportation		
702,471	706,531	Streets - System Development Charge	21,547,500	20,482,700
		Included in Transportation project descriptions		

Capital Project Expenditure Summary

FY 2024

FY 2021 Actual	FY 2022 Actual	Description	FY 2023 Budget	FY 2024 Adopted
		Utilities - Stormwater		
163,000	157,211	Stormwater - System Development Charge	3,261,940	3,120,390
		Included in Utilities - Stormwater project descriptions		
		Utilities - Wastewater		
396,713	1,648,572	Wastewater - System Development Charge	12,427,690	8,812,320
		Included in Utilities - Wastewater project descriptions		
		Utilities - Water		
1,571,239	3,808,774	Water - System Development Charge	11,398,530	9,940,800
		Included in Utilities - Water project descriptions		
$ 12,543,427	$ 8,146,403	*Total Extra Capacity Facilities Fund*	$ 61,547,600	$ 56,544,110
		Development District Fund		
$ 39,182	$ 361,809	Mill Creek	$ 18,522,660	$ 8,953,140
686,540	1,552,884	Sustainable Fairview	1,500,000	1,506,000
$ 725,722	$ 1,914,694	*Total Development District Fund*	$ 20,022,660	$ 10,459,140
$ 109,190,239	$ 56,258,281	**Total All Capital Funds**	$ 234,262,380	$ 224,797,700

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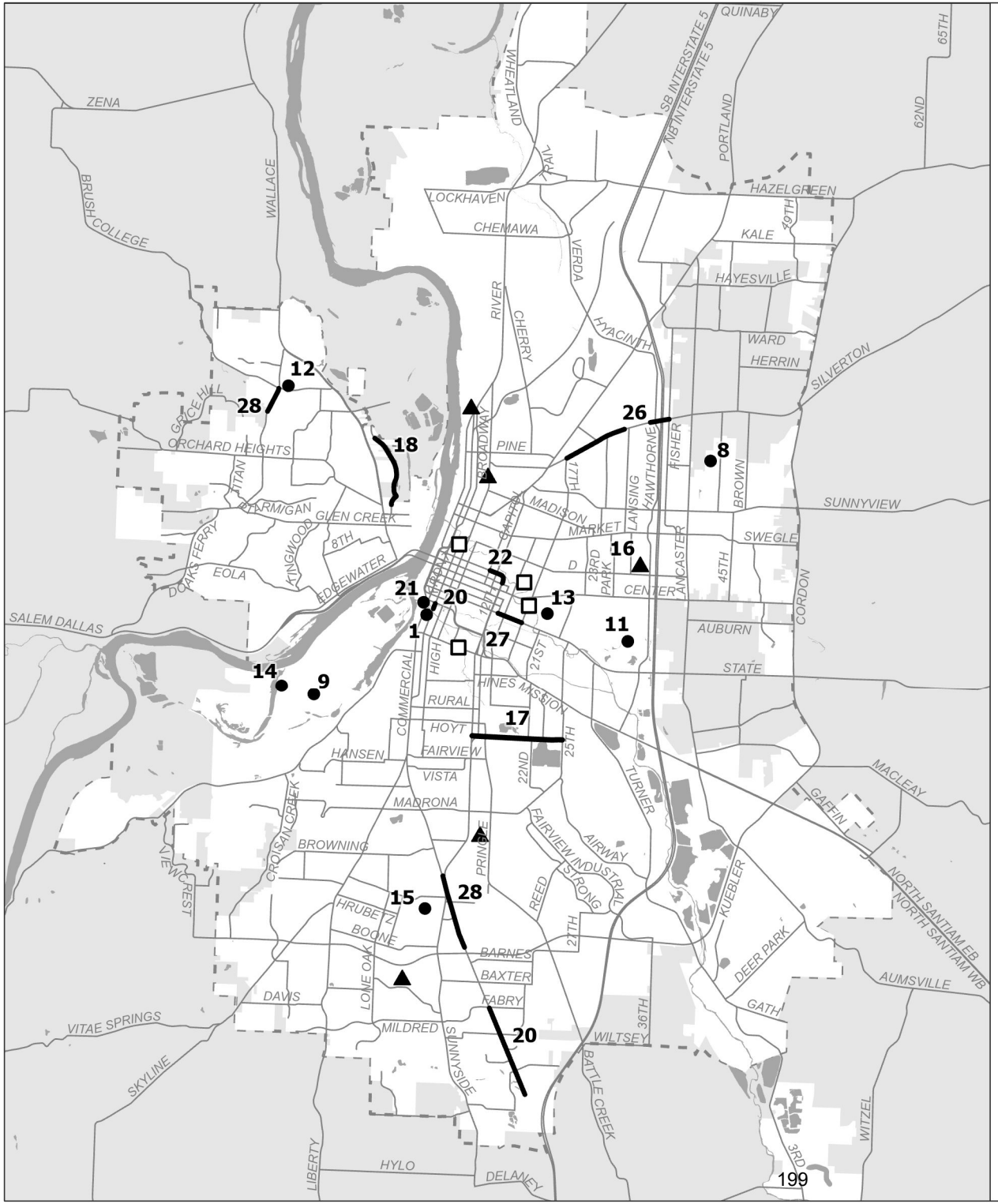

2022 SAFETY & LIVABILITY BOND PROJECTS

FISCAL YEAR 2023 - 2024

CITY OF Salem AT YOUR SERVICE

Salem Public Works Department

LEGEND

- Project
- Project 8
- Project 19
- Project
- Major street
- Urban Growth Boundary
- City Limit

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2022 Safety and Livability Bond

Salem residents approved the 2022 Safety and Livability Bond measure in November of 2022, which allows the City to implement a ten-year plan to increase funding for street upgrades, sidewalk construction and repair, construction of bicycle facilities, replacement of aging fire apparatus and equipment, park improvements, updating information technology and cybersecurity tools, acquiring property for future affordable housing developments, two fire stations, and two branch libraries, and earthquake safety upgrades to the Civic Center.

The bond will be paid off over 30 years, and will maintain the City of Salem bonded tax rates at the current levels.

	Project No.	Budget / CIP Year	Neighborhood and Ward	Sources of Funding: GO Bond	Sources of Funding: Other Revenue	Sources of Funding: Total	*Funding Notes*
FY 2024 Building Projects							
1. Civic Center Seismic Improvements Planning and design of seismic improvements to reinforce the Civic Center structure; hazardous materials abatement; atrium seismic reinforcement and skylight replacement; replacement of windows, roof, and generator; waterproofing and concrete repairs to the parking structure; and Peace Plaza renovations. Full funding for construction of this project will follow in future fiscal years.	723600	2023	CAN-DO Ward 2	$ 1,200,000	$ -	$ 1,200,000	
2. Affordable Housing / Library Branch Northern Site Planning for site acquisition for mixed used affordable housing and a branch library in the northern part of Salem. Full funding for construction of this project will follow in future fiscal years.	TBD	2023	TBD	1,000,000	-	1,000,000	
3. Affordable Housing / Library Branch Southern Site Site acquisition for mixed used affordable housing and a branch library in the southern part of Salem. Full funding for construction of this project will follow in future fiscal years.	TBD	2023	TBD	1,000,000	-	1,000,000	
4. New Fire Station - Northeastern Site Site acquisition for a new fire station in northeast Salem to replace existing Station 8. Full funding for design and construction will be included in future fiscal years.	TBD	2023	TBD	1,000,000	-	1,000,000	
5. New Fire Station - South Salem Site acquisition for a new fire station in south Salem. Full funding for design and construction will be included in future fiscal years.	TBD	2023	TBD	1,000,000	-	1,000,000	
				$ 5,200,000	$ -	$ 5,200,000	

	Project No.	Budget / CIP Year	Neighborhood and Ward	GO Bond	Other Revenue	Total	*Funding Notes*
FY 2024 Information Technology							
6. Enterprise Resource Planning (ERP) Replacement This system will replace individual applications used to manage the City's financial reporting and accounting functions, timekeeping, timecard management, employee benefits, performance management, project management, and customer relationship management. The full integration of this suite of functions will allow the City to replace obsolete system operating costs, provide an uninterrupted and secure flow of information, and allow staff to capitalize on efficiencies reducting the cost of ownership. Full funding will be included in future fiscal years.	TBD	2023	Citywide / All Wards	$ 500,000	$ -	$ 500,000	
7. Redundant Fiber Completion of a redundant fiber ring to reduce the risk of service interruption and address critical infrastructure concerns within the City's disaster recovery plan. Full funding will be included in future fiscal years.	TBD	2023	Citywide / All Wards	500,000	-	500,000	
				$ 1,000,000	$ -	$ 1,000,000	
FY 2024 Park Upgrade Projects							
8. McKay School Park Improvements - Restroom Facility, Shelter, and Sports Field Renovation Design of a new 4-stall restroom facility with utility connections and user access path; picnic shelter located between the new playground and basketball courts; and renovation of two soccer fields and surrounding warm-up areas with sub-drainage, new irrigation, and natural turf. Full funding for construction of this project will follow in future fiscal years.	722410	2023	NOLA Ward 6	$ 488,500	$ -	$ 488,500	
9. Minto-Brown Island Park - Parking Lots No. 2 and 3 Pavement Design and construction to fully pave both parking lots to increase parking lot sizes, improve parking efficiency, and increase the availability of spaces serving the off-leash dog area and trailhead staging for the Peter Courtney Minto Island Pedestrian Bridge path, the reservable picnic shelter, picnic tables, playground, fishing dock, and trails.	722411	2023	Citywide / All Wards	1,500,000	-	1,500,000	
10. Parks System-wide Park Path and Trails Design and construction for the rehabilitation and replacement of park paths and trails. Priority will be given to address safety issues and provide accessible routes to park facilities.	722412	2023	Citywide / All Wards	506,000	-	506,000	

	Project No.	Budget / CIP Year	Neighborhood and Ward	GO Bond	Other Revenue	Total	*Funding Notes*
11. Geer Park Improvements - Shelter, Sports Field, and Dog Park Design of a picnic shelter located west of Baseball Field No. 2; renovation of two baseball fields and two soccer fields to extend seasonal use including sub-drainage, new irrigation, and natural turf; and development of off-leash dog areas with separated small- and large-dog sections with paved, double-gated entry with seating, a small shelter, drinking fountain, shade trees, pet waste bag dispenser, and waste receptacle. Full funding for construction of this project will follow in future fiscal years.	722413	2023	Other Ward 2	358,500	-	358,500	
12. Brush College Park Playground Facility Improvements Design for the replacement of manufactured play equipment and rehabilitation of playground facilities, including curbing, user access routes, surfacing, and drainage. Full funding for construction of this project will follow in future fiscal years.	723400	2024	West Salem Ward 8	120,000	-	120,000	
13. McRae Park Playground Facility Improvements Design for the replacement of manufactured play equipment and rehabilitation of playground facilities, including curbing, user access routes, surfacing, and drainage. Full funding for construction of this project will follow in future fiscal years.	723401	2024	NEN Ward 1	120,000	-	120,000	
14. Minto-Brown Island Park Playground Facility Improvements Design for the replacement of manufactured play equipment and rehabilitation of playground facilities, including curbing, user access routes, surfacing, and drainage. Full funding for construction of this project will follow in future fiscal years.	723402	2024	Citywide / All Wards	120,000	-	120,000	
15. Woodmansee Park Playground Facility Improvements Design for the replacement of manufactured play equipment and rehabilitation of playground facilities, including curbing, user access routes, surfacing, and drainage. Full funding for construction of this project will follow in future fiscal years.	723403	2024	Faye Wright Ward 3	120,000	-	120,000	

	Project No.	Budget / CIP Year	Neighborhood and Ward	GO Bond	Other Revenue	Total	*Funding Notes*
16. Athletic Courts at Highland, Hoover, Morningside, River Road, and Sumpter Parks Design of new or replacement multi-use athletic sport courts. Typically, these are L-shaped courts with a tennis court and overlapping full basketball court. Additional options can include, and may not be limited to half-court basketball, pickle ball striping, and futsal / soccer mini-pitch, new pavement, surfacing, and fencing. Full funding for construction of this project will follow in future fiscal years.	723404	2024	Highland, Morningside, NESCA, South Gateway Wards 1, 3, 4, 5, 6	600,000	-	600,000	
				$ 3,933,000	$ -	$ 3,933,000	
FY 2024 Transportation Projects							
17. McGilchrist Street SE Corridor Improvements: 12th Street SE to 25th Street SE Partial funding for the design and construction of street improvements to arterial street standards, including new curbs, sidewalks, multi-use path, stormwater treatment, and streetlights. The full project includes realignment and a new traffic signal at 22nd St SE, upgrades to two creek crossings, and rail crossing improvements.	722513	2023	SCAN, SESNA Ward 2	$ 2,980,000	$ -	$ 2,980,000	
18. Marine Drive NW, Phase 1: Harritt Drive NW to Taybin Road NW Planning of street improvements to collector street standards to the special Transportation System Plan cross section (two travel lanes), including new curbs, a sidewalk on the westerly side, 12-foot multi-use path on the easterly side, stormwater treatment, and streetlights. Includes connector streets at Harritt Dr NW, Beckett St NW, and 5th Ave NW.	722514	2023	West Salem Wards 1, 8	1,010,000	-	1,010,000	
19. 2022 Safety and Livability Bond Bridge Rehabilitation Projects Design of bridge improvements to strengthen the existing bridge members to remove the current load restriction on the 15th St SE, 17th St NE, and Liberty St NE bridges over Mill Creek and the Mission St SE bridge over Pringle Creek. Work may also include replacement of a portion of the existing asphalt pavement surface with a reinforced concrete surface. Full funding for construction of this project will follow in future fiscal years.	722515	2023	CAN-DO, NEN, SESNA, SCAN Wards 1, 2	610,000	-	610,000	

	Project No.	Budget / CIP Year	Neighborhood and Ward	GO Bond	Other Revenue	Total	*Funding Notes*
20. 2024 Pavement Repair and Rehabilitation Design and construction for pavement rehabilitation including curb ramp replacements to comply with the Americans with Disabilities Act (ADA) requirements on Commercial St SE (Fabry Rd SE to the Interstate 5 ramp and on Liberty St SE (Mill St SE to Trade St SE).	722519	2023	CAN-DO, South Gateway Wards 2, 4	2,980,000	-	2,980,000	
21. Pringle Creek Path - Civic Center to Riverfront Park Planning and design of a pedestrian bridge crossing of Pringle Creek under the Commercial St SE bridge, construction of a new path along Pringle Creek from Commercial St SE under the existing railroad bridge to Riverfront Park. Work also includes creek overlooks and an art wall. Pending grant funding availability, full funding for construction of this project will follow in future fiscal years.	722521	2023	CAN-DO Wards 1, 2	500,000	-	500,000	
22. Union Street NE Family Friendly Bikeway: Summer Street NE to 12th Street NE Design to extend bicycle facilities along Union St from Summer St NE to 12th St NE. Full funding for construction of this project will follow in future fiscal years.	722522	2023	CAN-DO Ward 1	1,290,000	-	1,290,000	
23. Safer Pedestrian Crossings Planning and design of new pedestrian crossings that include median islands, lighting, rectangular rapid flashing beacons (as needed), and new curb ramps and sidewalks to comply with Americans with Disabilities Act (ADA) requirements. Locations will be determined at a later date after a public outreach process and approval by Council. Full funding for construction of this project will follow in future fiscal years.	722523	2023	Citywide All Wards	703,000	-	703,000	
24. Sidewalk Infill Design and construction of missing sidewalks to provide pedestrian connectivity. Locations will be determined at a later date after a public outreach process and approval by Council.	722524	2023	Citywide All Wards	1,190,000	-	1,190,000	
25. Sidewalk Replacement Design and construction for replacement of sidewalk panels that are failing. Locations will be determined at a later date after a public outreach process and approval by Council.	722525	2023	Citywide All Wards	1,737,000	-	1,737,000	
26. 2025 Pavement Repair and Rehabilitation Design and right-of-way acquisition for pavement rehabilitation including curb ramp replacements to comply with the Americans with Disabilities Act (ADA) requirements on Silverton Rd NE (17th St NE to Williams Ave NE and Beacon St NE to Fisher Rd NE). Full funding for construction of this project will follow in future fiscal years.	722526	2024	Northgate Ward 5	275,000	-	275,000	

	Project No.	Budget / CIP Year	Neighborhood and Ward	GO Bond	Other Revenue	Total	*Funding Notes*
27. State Street: 13th Street NE to 17th Street NE Bicycle Lanes and Pavement Design for pavement rehabilitation and striping reconfiguration to one travel lane in each direction with a center-turn lane and bicycle lanes. Includes a pedestrian crossing at 15th St NE and streetscape features, a new traffic signal at the 17th St NE intersection with northbound and southbound right-turn lanes on 17th St NE. Full funding for construction of this project will follow in future fiscal years.	723503	2024	NEN, SESNA Wards 1, 2	500,000	-	500,000	
28. 2026 Pavement Repair and Rehabilitation Design for pavement rehabilitation including curb ramp replacements to comply with the Americans with Disabilities Act (ADA) requirements on Commercial St SE (12th St Cut-off to Boone Rd SE) and Doaks Ferry Rd NW (Brush College Dr NW to Emerald Dr NW). Full funding for construction of this project will follow in future fiscal years.	723504	2024	Morningside, West Salem Wards 3, 8	415,000	-	415,000	
				$ 14,190,000	$ -	$ 14,190,000	
FY 2024 Fire Project							
29. Fire Vehicles and Equipment Replacement and expansion of the City's aging fleet of fire trucks, vehicles, and equipment.	TBD	2024	TBD	$ 6,055,050	$ -	$ 6,055,050	
				$ 6,055,050	$ -	$ 6,055,050	
FY 2024 Affordable Housing Gap Funds Project							
30. Affordable Housing Opportunity Funds Gap funding for public or private development of affordable housing projects.	TBD	2024	TBD	$ 10,000,000	$ -	$ 10,000,000	
				$ 10,000,000	$ -	$ 10,000,000	
General							
31. Unspecified	998727			$ 6,378,760	$ -	$ 6,378,760	
32. Funding for future bond projects	TBD			39,538,770	-	39,538,770	
33. Administration	TBD			415,800	-	415,800	
				$ 46,333,330	$ -	$ 46,333,330	
			Total Funding by Source	$ 86,711,380	$ -	$ 86,711,380	

Total Resources	$	86,711,380
Total Project Expenditures	$	47,172,610
Unappropriated Balance	$	39,538,770

CITY OF Salem
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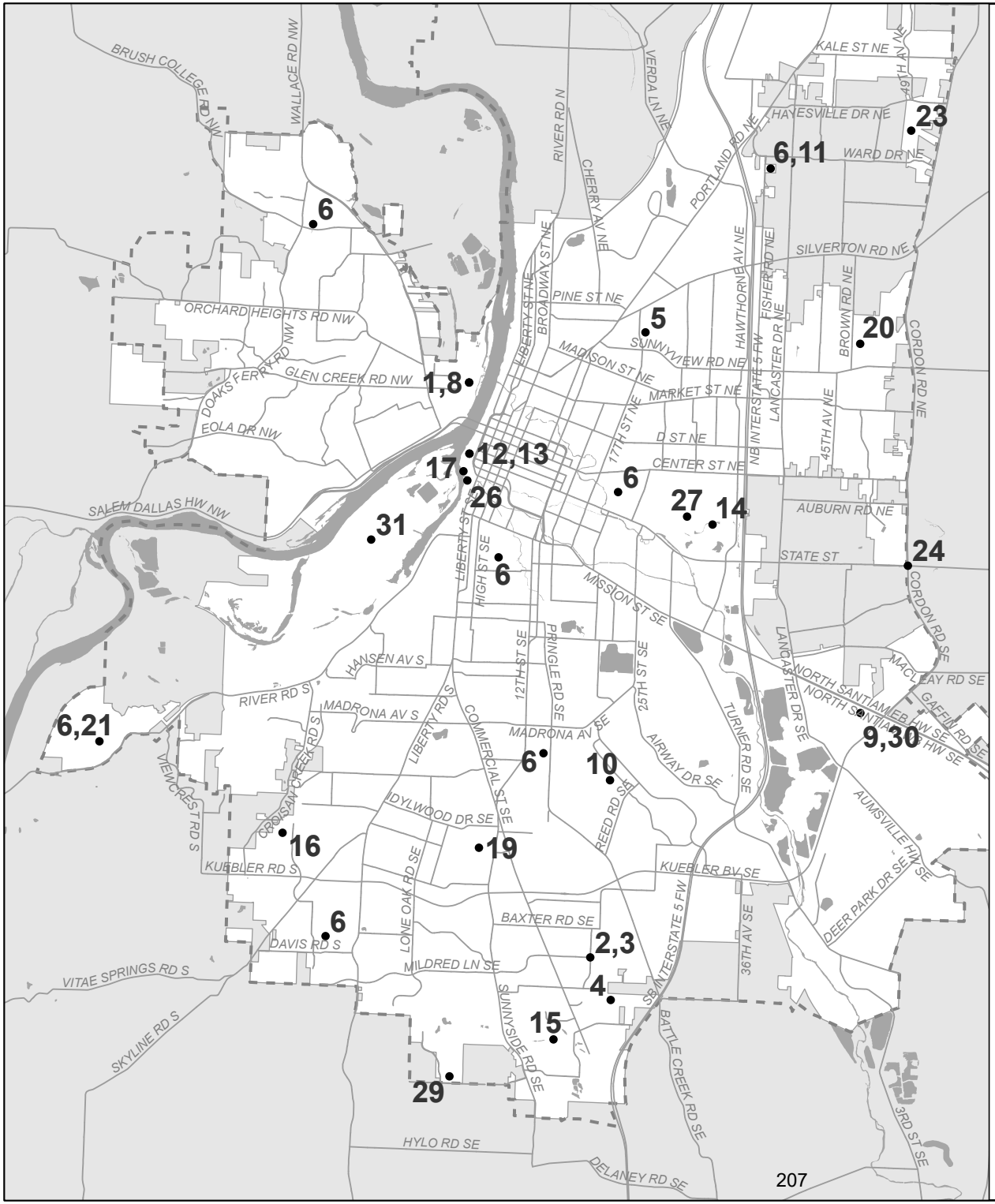

COMMUNITY FACILITIES AND PARKS

FISCAL YEAR 2023 - 2024

CITY OF Salem AT YOUR SERVICE

Salem Public Works Department

LEGEND

- Project
- Major street
- Urban Growth Boundary
- Water
- City Limit

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Parks Capital Improvements

The City of Salem operates and maintains a diverse system of parks for Salem residents and visitors that includes over 90 park properties and 2,335 acres of total park land. Funds in this section are allocated to plan, design, acquire property, and construct projects that improve or expand Salem's public parks system. Projects are funded from Parks System Development Charges (SDC), Transient Occupancy Tax (TOT) funds, Oregon Parks and Recreation grants, Oregon Watershed Enhancement Board (OWEB) grants, Salem Parks Foundation donations, other State and local agencies, donations, or a combination of funding sources.

Parks improvement projects support the service area of Welcoming and Livable Community.

	Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: General Fund	SDC Fees	Transient Occupancy Tax	Other Revenues	Total Funding	*Funding Notes*
FY 2024 New Projects									
1. **Wallace Marine Park Trash Compactor** Procurement and installation of a 30-yard trash compactor with an integrated dumper and open top extended hopper to enclose hazards and provide safe environmental management of trash in the park.	723405	2024	Other / Ward 1	$ 100,000	$ -	$ -	$ -	$ 100,000	
2. **Fabry Natural Area - Developer Reimbursement - Excess of Credits** Anticipated reimbursement in excess of credits to the developer for the design and construction of a natural area located in Phase 2 of the Headwaters Subdivision, near Fabry Rd SE and Reed Ln SE.	723406	2024	South Gateway Ward 4	-	240,000	-	-	240,000	
3. **Fabry Natural Area Property Acquisition** Land acquisition for a natural area located in Phase 2 of the Headwaters Subdivision, near Fabry Rd SE and Reed Ln SE.	723407	2024	South Gateway Ward 4	-	245,000	-	-	245,000	
4. **Willamette Valley View Neighborhood Park Property Acquisition** Land acquisition for a neighborhood park located in Phase 1 of the Willamette Valley View Estates Subdivision.	723408	2024	South Gateway Ward 4	-	385,000	-	-	385,000	
5. **Fairgrounds Area Park Property Acquisition** Partial funding for land acquisition of a future park identified in the Salem Comprehensive Park System Master Plan as proposed Neighborhood Park No. 1 - East Fairgrounds Area and / or proposed Neighborhood Park No. 5 - West Fairgrounds Area.	723409	2024	Other Ward 5	-	200,000	-	-	200,000	

	Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: General Fund	SDC Fees	Transient Occupancy Tax	Other Revenues	Total Funding	*Funding Notes*
6. Salem Park Improvement Funds (SPIF) Local park improvement projects initiated by Salem's neighborhood associations and funded with local donations and City match funds. Current projects are: • Brush College Park - improve and rehabilitate trail system, two picnic tables, disk golf practice area, and park entrance sign • Fisher Road Park - improve and rehabilitate trail system, four picnic tables, and mutt mitt dispenser • Morningside Park - replace hard surface path with multi-use path • McRae Park - community art painting on retaining wall • Secor Park - playground equipment shade covering • Bailey Ridge Park - bench and message kiosk board • Bush's Pasture Park - Tarter Old Rose Garden Collection rehabilitation • Fisher Road Park - soccer goals • Edgewater Parkway - two picnic tables	998696	2020	Citywide / All Wards	101,920	-	-	166,670	268,590	*Donations Interest*
				$ 201,920	$ 1,070,000	$ -	$ 166,670	$ 1,438,590	
FY 2024 Carryover Projects Park Improvements									
7. Playground Equipment Replacement	716409	2017	Citywide / All Wards	$ 96,160	$ -	$ -	$ 133,960	$ 230,120	*Interest*
8. Wallace Marine Park Soccer Area Playground Facilities	718406	2019	Other / Ward 1	-	-	70,000	204,740	274,740	*Interest*
9. Bill Riegel Park Development, Phase II	719402	2020	SEMCA Ward 3	-	155,000	-	-	155,000	
10 Fairview Park Development, Phase I	719405	2020	Morningside Ward 3	-	2,585,170	-	-	2,585,170	
11. Fisher Road Park Expansion	719414	2021	Outside City	-	95,090	-	-	95,090	
12. Riverfront Park - Nature Play Area	720401	2021	CAN-DO Ward 1	-	41,000	-	-	41,000	
13. Riverfront Park Electrical Improvements	721400 722400	2022	CAN-DO Ward 1	-	280,000	200,000	-	480,000	
14. Geer Park Improvements, Phase II	721402	2022	Other Ward 2	-	2,399,280	-	500,000	2,899,280	
15. Battle Creek Park Improvements	721403	2022	South Gateway Ward 4	-	300,000	-	-	300,000	*Trust & Agency*
16. Skyline Trail Connection - Sprague High School to Joplin Court S	721407	2022	Sunnyslope Ward 7	-	141,800	-	-	141,800	
17. Eco-Earth Globe Rehabilitation at Riverfront Park	722401	2023	Citywide / All Wards	-	-	112,000	300,000	412,000	*Donations*
18. Sport Court Overlay Rehabilitation	722403	2023	Citywide / All Wards	25,000	-	-	-	25,000	
19. Woodmansee Park Improvements, Phase 1	722404	2023	Faye Wright Ward 3	-	175,000	-	-	175,000	

	Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: General Fund	SDC Fees	Transient Occupancy Tax	Other Revenues	Total Funding	*Funding Notes*
20. Brown Road Park Development	722405	2023	NOLA Ward 6	-	200,000			200,000	
21. Bailey Ridge Park Development, Phase 1	722408	2023	SWAN Ward 7	-	120,000	-	-	120,000	
				$ 121,160	$ 6,492,340	$ 382,000	$ 1,138,700	$ 8,134,200	
Master Plans									
22. Comprehensive Park System Master Plan Updates	721405	2022	Citywide / All Wards	$ -	$ 253,000	$ -	$ -	$ 253,000	
23. Stephens-Yoshikai Park Master Plan	722407	2022	Northgate Ward 5	-	150,000	-	-	150,000	
				$ -	$ 403,000	$ -	$ -	$ 403,000	
Land Acquisitions									
24. Cordon Road NE and State Street Park Property Acquisition	717404 722409	2018	Citywide / All Wards	$ -	$ 1,745,000	$ -	$ -	$ 1,745,000	
25. Future Park Property Acquisitions	719406	2020	Citywide / All Wards	-	789,900	-	-	789,900	
26. Willamette Slough / Pringle Creek Property Donation	719415	2021	CAN-DO Ward 1	-	92,000	-	-	92,000	
27. Geer Park Land Trade	722406	2023	Other Ward 2	-	279,000	-	-	279,000	
				$ -	$ 2,905,900	$ -	$ -	$ 2,905,900	
Other									
28. City Entranceways	716403	2017	Citywide / All Wards	$ -	$ -	$ 44,110	$ -	$ 44,110	
29. Rees Hill Road Park	717415	2019	South Gateway Ward 4	-	61,000	-	-	61,000	
30. Riegel Park Surplus Lot	719411	2020	SEMCA Ward 3	-	-	-	31,360	31,360	*Interest*
31. Minto Island Conservation Area Restoration, Phase 3	719412	2020	Citywide / All Wards	-	-	-	37,770	37,770	*Meyer Trust Bonneville Power*
				$ -	$ 61,000	$ 44,110	$ 69,130	$ 174,240	

	Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: General Fund	SDC Fees	Transient Occupancy Tax	Other Revenues	Total Funding	*Funding Notes*
General									
32. Parks - Unspecified	998689 998694 998713		Citywide / All Wards	$ -	$ 1,571,660		$ 253,100	$ 1,824,760	*Interest*
33. Minto-Brown Island Park - Unspecified	998697		Other Ward 7	-	-	-	100,000	100,000	*Conservation Services Grant*
34. Opportunity Grant	998690 998695 998715		Citywide / All Wards	-	-	-	1,500,000	1,500,000	*Various*
35. Parks - SDC Administration	279505 988714		Citywide / All Wards	-	184,000	-	-	184,000	
				$ -	$ 1,755,660	$ -	$ 1,853,100	$ 3,608,760	
			Total Funding by Source	$ 323,080	$ 12,687,900	$ 426,110	$ 3,227,600	$ 16,664,690	

Total Resources	$ 16,664,690
Total Project Expenditures	$ 16,664,690
Unappropriated Balance	$ -

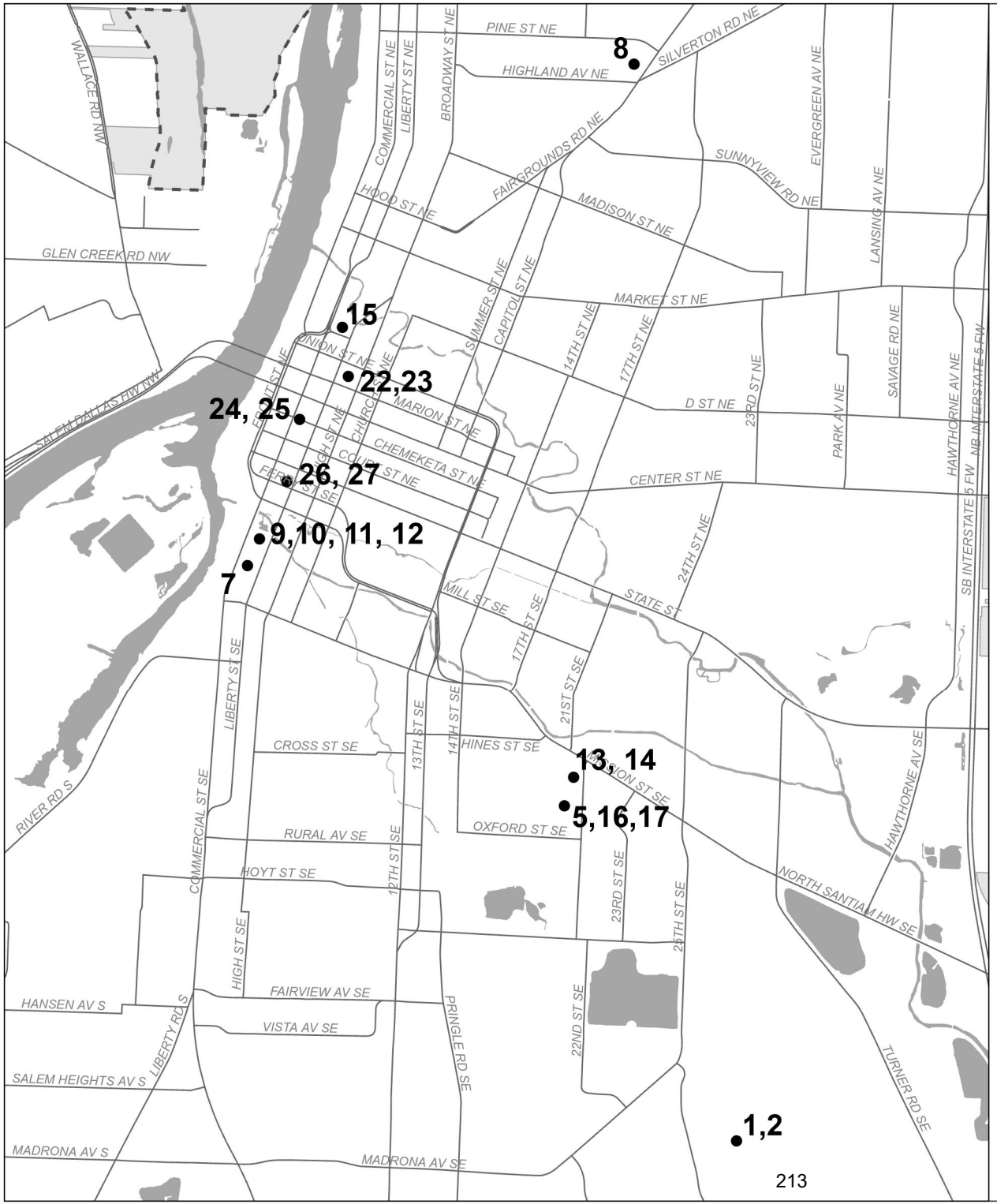
Historic City-Owned Structures Capital Improvements

The City of Salem owns and maintains several historic structures - the Bush House and Barn, Deepwood Estate, and the Gilbert, Parrish, and Rockenfield houses on the A.C. Gilbert Discovery Village campus. The primary source of funding for capital improvement projects at these sites is lodging tax revenue (known as TOT) from the Cultural and Tourism Fund.

The result areas of Welcoming and Livable Community and Strong and Diverse Economy are both represented with these projects. The funding source of lodging tax and the tourism it represents is an economic driver in the community. While the historic locations are considered tourist attractions, ongoing maintenance and repair of the structures and surrounding grounds contributes to the livability of the community.

	Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: General Fund	Donations	Transient Occupancy Tax	Working Capital	Total Funding
FY 2024 New Project								
36. Deepwood House and Carriage House Exterior Painting	TBD	2024	SCAN / Ward 2	$ -	$ -	$ 65,000	$ -	$ 65,000
				$ -	$ -	$ 65,000	$ -	$ 65,000

Total Resources	$ 65,000
Total Project Expenditures	$ 65,000
Unappropriated Balance	$ -



MUNICIPAL FACILITIES

FISCAL YEAR 2023 - 2024

CITY OF Salem AT YOUR SERVICE

Salem Public Works Department

LEGEND

- Project
- Major street
- Urban Growth Boundary
- Water
- City Limit

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Airport Capital Improvements

Salem's municipal airport - McNary Field - is owned and operated by the City of Salem. The 751-acre airport has more than 130 aircraft hangars and businesses as well as the Oregon National Guard's Army Aviation Support Facility. The primary funding source for capital improvement projects at the airport is Federal Aviation Administration grants. The operations fund for the airport supplies the required grant match through an interfund transfer.

The result areas of Strong and Diverse Economy and Safe, Efficient, and Reliable Infrastructure are both represented with airport capital improvement projects. McNary Field is part of the City's infrastructure; however, emphasis is placed on the airport as it contributes to the local economy.

	Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: Federal / State Grants	Sources of Funding: Working Capital	Total Funding
FY 2024 Carryover Projects						
1. Airport Terminal Building Renovations	649218	2023	SEMCA SESNA Wards 2, 3	$ -	$ 289,900	$ 289,900
2. Airport Terminal Building HVAC	649324	2023	SEMCA SESNA Wards 2, 3	-	30,000	30,000
3. Airport Master Plan Update	649326	2022	SEMCA SESNA Wards 2, 3	630,510	25,000	655,510
4. Opportunity Funds for Unanticipated Projects	TBD	Ongoing	SEMCA SESNA Wards 2, 3	-	181,420	181,420
				$ 630,510	$ 526,320	$ 1,156,830
			Total Funding by Source	$ 630,510	$ 526,320	

Total Resources	$ 1,156,830
Total Project Expenditures	$ 1,156,830
Unappropriated Balance	$ -

Civic Center and Other Municipal Building Capital Improvements

Salem's City Hall is one of three buildings, including the Salem Public Library and City Council Chambers, that comprise the Civic Center campus. The campus was constructed in 1972 and is the seat of the municipal government with many City services centrally located on site. Projects for other locations reflect the City's obligation for improvement and upkeep of all municipal buildings.

The result areas of Good Governance and Safe, Efficient, and Reliable Infrastructure are both represented with these projects. Municipal buildings are considered part of the City's infrastructure. The Good Governance icon acknowledges the access to government services afforded the community within these locations.

		Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: Interfund Transfers	Sources of Funding: Working Capital	Sources of Funding: Total Funding
FY 2024 New Projects							
5.	City Shops Building No.14 Roof and Structural Repair Perform repairs to the structural and roof systems of Building 14 to improve its structural integrity. This building will be repurposed after the opening of the Public Works Operations Building.	TBD	2024	SESNA Ward 2	$ 100,000	$ -	$ 100,000
6.	Municipal Building System Improvements Improvements to be completed include Fire Station 2 overhead door replacement, Center 50+ kitchen hood controller replacement, Police Department elevator alignment and parking lighting, Fire Stations 2 and 4 carpet replacement, and City Hall first floor air handling unit variable frequency drive replacement.	Multiple	2024	Citywide / All Wards	121,150	30,000	151,150
FY 2024 Carryover Projects							
7.	Salem Public Library Entry Door Replacement	670041	2023	Citywide / All Wards	-	52,760	52,760
8	A/V Upgrades at Center 50+	TBD	2023	Citywide / All Wards	-	122,000	122,000
9.	City Hall Security Installation	670016	2021	Citywide / All Wards	-	470,050	470,050
10.	City Hall Resurface Drive-Through	TBD	2021	Citywide / All Wards	-	82,500	82,500
11.	City Hall Domestic Water Line Replacement	670005	2019	Citywide / All Wards	-	518,120	518,120
12.	City Hall Storefront Door and ADA Operator Replacement	670006	2019	Citywide / All Wards	-	73,260	73,260
	Total Funding by Source				$ 221,150	$ 1,348,690	$ 1,569,840

Total Resources	$ 1,569,840
Total Project Expenditures	$ 1,569,840
Unappropriated Balance	$ -

Navigation Center Capital Improvement

A navigation center is a low-barrier shelter with intensive case management to connect houseless individuals to public benefits, health services, and permanent housing. In May 2021, the State of Oregon awarded an operating grant for a navigation center in Salem. In addition, the City is receiving a grant from Marion County and the State Legislature totaling $4.9 million for tenant improvements at the purchased building.

The service area symbols of Welcoming and Livable Community and Safe, Efficient, and Reliable Infrastructure are both represented with this project. Major capital projects, like this building, are considered part of the City's infrastructure. The addition of the Welcoming and Livable Community icon is acknowledgement of the purpose of the building.

	Project No.	Fiscal / CIP Year	Neighborhood and Ward	Working Capital	State / County Grants	Total Funding
FY 2024 New Project						
Buildings						
13. Navigation Center Roof Replacement	609036	2024	Citywide / All Wards	$ 425,000	$ -	$ 425,000
Design and construction for the replacement of the existing three-tab white shingle roof system with new three-tab white shingle roof on the existing 18,400 square foot, single-story building located at 1185 22nd St SE.						
FY 2024 Carryover Project						
Buildings						
14. Navigation Center Renovation	609034 609035	2023	Citywide / All Wards	435,600	-	435,600
			Total Funding by Source	$ 860,600	$ -	$ 860,600

Total Resources	$ 860,600
Total Project Expenditures	$ 860,600
Unappropriated Balance	$ -

Police Station Capital Improvement

In May of 2017, the residents of Salem passed a bond measure to finance the development of a police station where the Salem Police Department can conduct business efficiently and safely. The site selected for the new facility is on the corner of Commercial and Division Streets NE, formally the location of the O'Brien Auto Group. Construction is complete and the building is operating. There are some outstanding expenses before the project is closed.

The service area symbols of Safe Community and Safe, Efficient, and Reliable Infrastructure are both represented with this project. Major capital projects, like this new building, are considered part of the City's infrastructure. The addition of the Safe Community icon is acknowledgement of the purpose of the building.

	Project No.	Fiscal / CIP Year	Neighborhood and Ward	Working Capital	Other Funding Source	Total Funding
FY 2024 Carryover Project						
Buildings						
15. Salem Police Station	717600	2018	Citywide / All Wards	$ 1,464,620	$ -	$ 1,464,620
			Total Funding by Source	$ 1,464,620	$ -	$ 1,464,620

Total Resources	$ 1,464,620
Total Project Expenditures	$ 1,464,620
Unappropriated Balance	$ -

Shops Complex Capital Improvements

The City's Shops Complex, located on 22nd Street SE, is used primarily by the City of Salem to operate and maintain its infrastructure, including streets, parks, and utilities. Also located within the complex are employees and buildings focused on the maintenance and repair of the City's inventory of vehicles, motorized equipment, historic buildings, municipal buildings, and radio communications infrastructure and equipment.

The result areas of Good Governance and Safe, Efficient, and Reliable Infrastructure are both represented with Shops Complex projects. The complex is considered part of the City's infrastructure and many of the services co-located there focus on maintenance of the infrastructure. The Good Governance icon reflects the importance of the City's stewardship of these resources.

	Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: Utility Rates	Other Revenue	Working Capital	Total Funding
FY 2024 New Project							
16. Microgrid and Battery Storage	723601	2024	SESNA Ward 2	$ -	$ 1,000,000	$ -	$ 1,000,000
Design and construction of battery storage and electrical distribution network improvements along 23rd St SE that will create a community microgrid in the neighborhood of the Public Works Operations Building. The microgrid will provide emergency power for the Public Works Operations Building and other buildings along 23rd St SE when large-scale power outages impact the Salem area. Battery storage installed by the project will be recharged in part by solar panels installed as part of the Public Works Operations Building project. The improvements will be constructed by Portland General Electric in partnership with the City for implementation of this grant.							
FY 2024 Carryover Project							
17. Public Works Operations Building	719600	2020	SESNA Ward 2	2,239,270	-	9,673,610	11,912,880
Total Funding by Source				$ 2,239,270	$ 1,000,000	$ 9,673,610	$ 12,912,880

Total Resources	$ 12,912,880
Total Project Expenditures	$ 12,912,880
Unappropriated Balance	$ -

Information Technology Capital Improvements

The City's Information Technology (IT) Department is responsible for the central services and technological infrastructure required to support the multiple "lines of business" operated by nine City departments. IT provides network services, PC support, business application development and maintenance, geographic information systems, and telecommunications.

The result areas of Good Governance and Safe, Efficient, and Reliable Infrastructure are both represented with IT projects. IT's various services and programs align with the outcomes defined for the Good Governance result, while the infrastructure icon acknowledges the access to government services supported by technology.

	Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: Interfund Transfers	Sources of Funding: Working Capital	Total Funding
FY 2024 New Project						
18. Legal Case Management and Agenda Systems Replacement	TBD	2024	Citywide / All Wards	$ 15,000	$ 55,000	$ 70,000
The City's Legal Department uses case management software systems to maintain electronic case files, related documents, and correspondence. The current systems are unsupported and in need of modernization. The current City Council agenda management software is also due for replacement.						
FY 2024 Carryover Projects						
19. Court Management System Replacement	TBD	2023	Citywide / All Wards	-	350,000	350,000
20. Public Works Utility Billing System	609029	2022	Citywide / All Wards	668,800	-	668,800
21. Public Works Asset Management System	TBD	2022	Citywide / All Wards	399,630	140,790	540,420
			Total Funding by Source	$ 1,083,430	$ 545,790	$ 1,629,220

Total Resources	$ 1,629,220
Total Project Expenditures	$ 1,629,220
Unappropriated Balance	$ -

Parking Structure Capital Improvements

The City of Salem owns and maintains six parking structures in downtown Salem. Three "parkades" - Chemeketa, Liberty, and Marion - consist of 764,000 square feet of parking, tenant occupied spaces, and nine elevators. Operation of these parkades is managed within the Downtown Parking Fund. The projects budgeted here will help preserve and maintain the overall functionality and condition of the structures and operating systems. The remaining three parkades - Pringle, City Hall, and main Salem Public Library - have more than 350,000 square feet of parking space with two elevators. Operations and maintenance are managed within the General Fund.

The result areas of Strong and Diverse Economy and Safe, Efficient, and Reliable Infrastructure are both represented with parking structure projects. While the parking structures are part of the City's infrastructure, parking services contribute to the economic outcomes defined in the Strong and Diverse Economy result area.

	Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: Interfund Transfers	Working Capital*	Interest	Total Funding
FY 2024 New Projects							
22. **Chemeketa Parkade Top Deck Repair** The top deck requires recoating and repairs to the expansion joints due to weather, age, and use.	649415	2024	CAN-DO Ward 1	$ -	$ 230,000	$ -	$ 230,000
23. **Chemeketa Parkade Exterior Painting** Completely repaint the Chemeketa Parkade to prevent water damage and preserve the structure.	649417	2024	CAN-DO Ward 1	-	450,000	-	450,000
24. **Marion Parkade Stairwell Concrete Replacement** Repair spalling, brickwork, and treadways based on an engineering assessment.	649416	2024	CAN-DO Ward 1	-	65,000	-	65,000
25. **Marion Parkade Expansion Joint Repair** Replace building caulk joints and expansion joints.	649413	2024	CAN-DO Ward 1	-	250,000	-	250,000
26. **Liberty Parkade Deck Maintenance** Over time, traffic and the external elements deteriorate the decking and expansion joints within the parking structure. This project includes assessment and repair as needed in order to preserve the structure.	649418	2024	CAN-DO Ward 2	-	150,000	-	150,000
27. **Liberty Parkade Exterior Painting** Completely repaint the Liberty Parkade to prevent water damage and preserve the structure.	649414	2024	CAN-DO Ward 2	-	320,000	-	320,000

	Project No.	Fiscal / CIP Year	Neighborhood and Ward	Interfund Transfers	Working Capital*	Interest	Total Funding
FY 2024 Carryover / General Project							
28. Capital Improvement Reserve	TBD	Ongoing	CAN-DO, Grant Wards 1, 2, 7	300,000	638,000	30,000	968,000
			Total Funding by Source	$ 300,000	$ 2,103,000	$ 30,000	$ 2,433,000

Total Resources	$ 2,433,000
Total Project Expenditures	$ 2,433,000
Unappropriated Balance	$ -

**Working capital derived from previous transfers from the Downtown Parking and Leasehold funds to build the capital improvement reserve in this fund.*

Pringle Creek Capital Improvements

The geographic area for this project group mirrors the now-closed Pringle Creek Urban Renewal Area. Funds remaining in the capital improvement cost center of the urban renewal area were transferred to the City. Projects will continue to be identified and funded using proceeds from a loan repayment.

Capital projects in this area support the outcomes noted in the Welcoming and Livable Community result area.

	Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: Other Revenues	Loan Proceeds	Working Capital	Total Funding
FY 2024 Carryover / General Projects							
29. Pringle Creek Unspecified Improvements Funding available for future projects.	TBD	2024	CAN-DO Ward 1	$ 8,000	$ -	$ 620,360	$ 628,360
30. Project Coordination and Support	TBD	2024	CAN-DO Ward 1	-	-	1,000	1,000
				$ 8,000	$ -	$ 621,360	$ 629,360

Total Resources	$ 629,360
Total Project Expenditures	$ 629,360
Unappropriated Balance	$ -

Safe Community Technology Improvements

The projects in this display include replacing the City's radio communications infrastructure and peripheral components to provide a fully interoperable and accessible system, as well as replacing the City's 9-1-1 computer-aided dispatch (CAD) system.

The result areas of Safe Community and Safe, Efficient, and Reliable Infrastructure are both represented with the radio system and CAD system capital improvements. The systems are part of the City's communication infrastructure where reliability and effectiveness have significant implications for services represented in the result area of Safe Community.

	Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: Interest	Interfund Transfer	Working Capital	Total Funding
FY 2024 Carryover Projects							
31. Radio System Replacement	359001	2015	Citywide / All Wards	$ -	$ -	$ 927,500	$ 927,500
32. 9-1-1 Computer-Aided Dispatch System	369501	2020	Citywide / All Wards	33,900	425,000	1,868,130	2,327,030
				$ 33,900	$ 425,000	$ 2,795,630	$ 3,254,530
			Total Funding by Source	$ 33,900	$ 425,000	$ 2,795,630	

Total Resources	$ 3,254,530
Total Project Expenditures	$ 3,254,530
Unappropriated Balance	$ -

Salem Business Campus

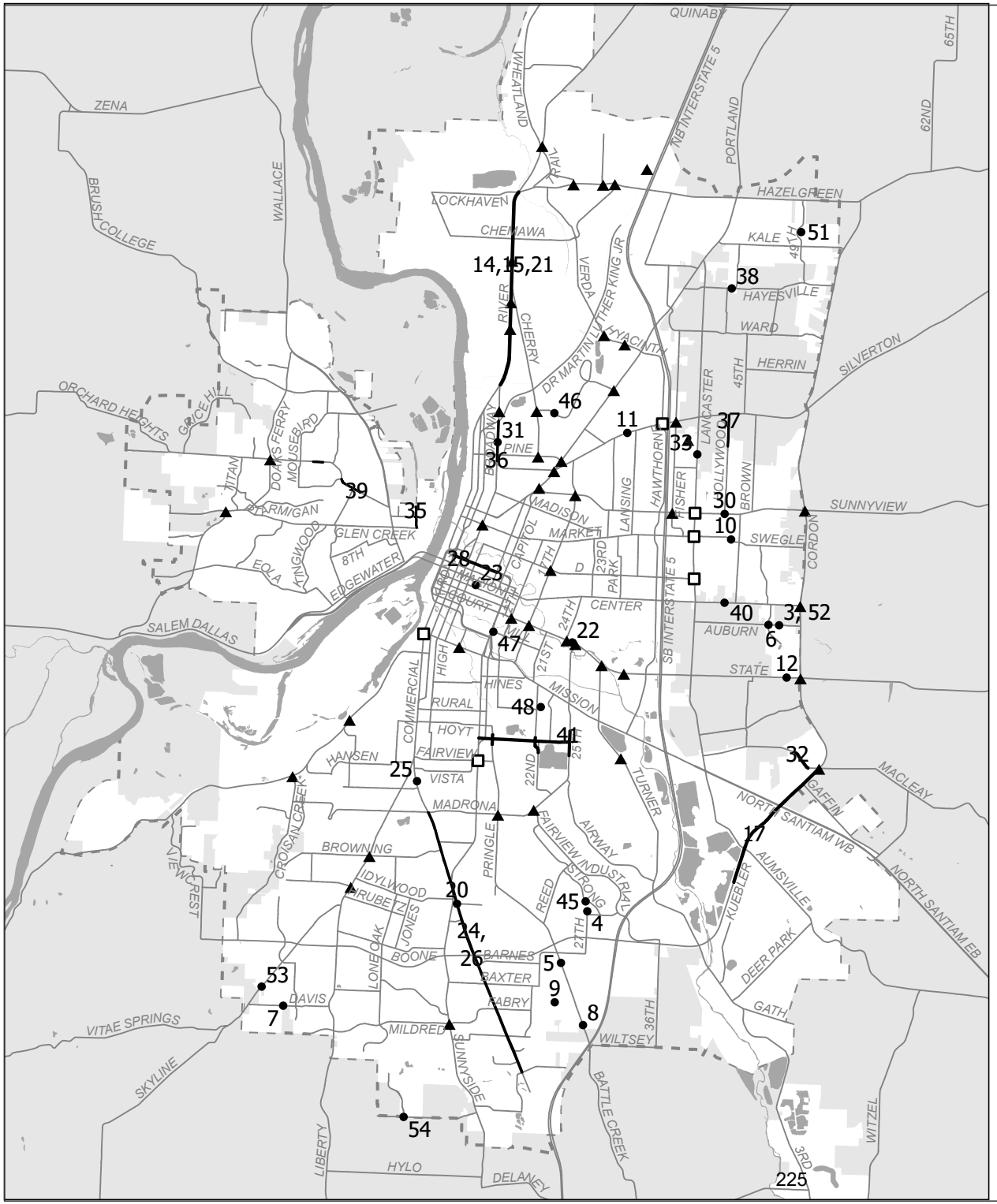
The Salem Business Campus, comprising 80 acres of industrial land, is subdivided into a mixture of small (2 to 5 acre) and mid-size (10 acre or larger) lots for industrial, technology, and corporate office use. The site is certified as permit ready.

The result areas of Strong and Diverse Economy and Safe, Efficient, and Reliable Infrastructure are both represented with projects at the business campus. The projects funded here reflect infrastructure improvements to support development, while development of the campus is intended to be an economic driver.

Sources of Funding

	Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sale of Assets	Working Capital	Interest	Total Funding
FY 2024 Carryover / General Projects							
33. Salem Business Campus Reserve for Future Projects	TBD	Ongoing	SEMCA Ward 2	$ 300,000	$ 444,790	$ 6,000	$ 750,790
34. Salem Business Campus Project Management	649210	Ongoing	SEMCA Ward 2	-	39,090	-	39,090
			Total Funding by Source	$ 300,000	$ 483,880	$ 6,000	$ 789,880

Total Resources	$ 789,880
Total Project Expenditures	$ 789,880
Unappropriated Balance	$ -



TRANSPORTATION

FISCAL YEAR 2023 - 2024

CITY OF Salem AT YOUR SERVICE

Salem Public Works Department

LEGEND

- Project
- Project 18
- Project 19
- Project
- Major street
- Urban Growth Boundary
- City Limit

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Transportation

The City of Salem operates and maintains an extensive system of streets, traffic signals, and supporting infrastructure. Funds in this section are allocated to plan, design, acquire property, and construct projects that improve or expand Salem's transportation system. Projects are funded with State Highway Revenue, System Development Charges (SDC), Federal Highway Administration grants, Oregon Department of Transportation grants, other State or local agency funds, or a combination of funding sources.

Transportation improvement projects support the service area of Safe, Reliable, and Efficient Infrastructure.

		Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: GO Bond	SDC Fees	State Highway Revenue	Other	Total Funding	*Funding Notes*
FY 2024 New Projects										
1.	**FY 2024 Pavement Slurry Sealing** Design and construction of slurry seal asphalt resurfacing on various City collector and residential streets.	723500	2024	Citywide / All Wards	$ -	$ -	$ 254,000	$ -	$ 254,000	
2.	**FY 2024 New Streetlight Installations** Design, right-of-way / easement acquisition, and installation of new streetlights and / or poles in areas that have deficient lighting.	723501	2024	Citywide / All Wards	-	-	-	600,000	600,000	*Streetlight Fee*
3.	**East Park Subdivision Street Improvements, Phases 2, 3, and 4 - Developer Reimbursement - Pass-Through Credits** Anticipated reimbursement of pass-through credits for East Park development Phases 2, 3, and 4. Work includes full street improvements along Greencrest St NE (Phase 2), a 29-foot wide three-quarter street improvement along Phase 2 frontage of Auburn Rd NE to the western boundary, full street improvements along Greencrest St NE within Phase 3, State St left-turn lane at Greencrest St NE, Oakmont Ct NE and Cougar Ct NE, and a half-street improvement along State St abutting East Park.	723506	2024	ELNA Ward 6	-	755,000	-	-	755,000	
4.	**27th Avenue SE Affordable Housing Apartments - Developer Reimbursement - Excess of Credits** Reimbursement in excess of credits for half-street improvements along 27th Ave SE to collector street standards and a 34-foot-wide off-site improvement along 27th Ave SE.	723507	2024	South Gateway Ward 4	-	110,000	-	-	110,000	

		Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: GO Bond	SDC Fees	State Highway Revenue	Other	Total Funding	*Funding Notes*
5.	Battle Creek Road SE Street Improvements - Developer Reimbursement - Excess of Credits Anticipated reimbursement in excess of credits for Battle Creek Rd SE improvements south of Boone Rd SE to approximately East Lake Dr SE.	723508	2024	Morningside Ward 3	-	1,008,170	-	-	1,008,170	
6.	Greencrest Street NE Street Improvements - Developer Reimbursement - Excess of Credits Anticipated reimbursement in excess of credits for the design and construction of full street improvements of Greencrest St NE.	723509	2024	ELNA Ward 6	-	90,250	-	-	90,250	
7.	Davis Road S West of Red Lead Drive S - Excess of Credits Anticipated reimbursement in excess of credits to the developer for the design and construction of linking street improvements on Davis Rd S west of Red Leaf Dr S.	723510	2024	Sunnyslope Ward 7	-	500,000	-	-	500,000	
8.	Reserve at Battle Creek - Developer Reimbursement - Pass-Through Credits Anticipated reimbursement of pass-through credits for half-street improvements along Battle Creek Rd SE south of Landau St SE.	723511	2024	South Gateway Ward 4	-	261,000	-	-	261,000	
9.	Fabry Road SE - Developer Reimbursement - Excess of Credits Anticipated reimbursement in excess of credits for full street improvements of Fabry Rd SE from Battle Creek Rd SE to Reed Rd SE and half-street improvements along the frontage of Battle Creek Rd SE within Phase 1 including turn-lane onto Fabry Rd SE.	723512	2024	South Gateway Ward 4	-	1,800,000	-	-	1,800,000	
10.	Market Street NE at Aguilas Court NE - Pedestrian Improvements Intergovernmental agreement development for the installation of a marked crosswalk, pedestrian refuge island, overhead lighting, pedestrian signage, and Americans with Disabilities Act (ADA) ramps. This intersection was identified through the City's Safer Crossings Program as needing an improved pedestrian crossing facility and is funded in future fiscal years with a grant through the Safe Routes to Schools Infrastructure Program administered by the Oregon Department of Transportation.	723514	2024	ELNA Ward 6	-	-	75,000	-	75,000	*ODOT*

		Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: GO Bond	SDC Fees	State Highway Revenue	Other	Total Funding	*Funding Notes*
11.	**Silverton Road NE at Sedona Avenue NE - Pedestrian Crossing** Intergovernmental agreement development for the installation of a marked crosswalk, rapid flashing beacons, overhead lighting, and crosswalk visibility enhancements on Silverton Rd NE at Sedona Ave NE. This intersection was identified through the City's Safer Crossings Program as needing an improved pedestrian crossing facility and is funded in future fiscal years with a grant through the Safe Routes to Schools Infrastructure Program administered by the Oregon Department of Transportation.	723516	2024	Northgate Ward 5	-	-	10,000	-	10,000	*ODOT*
12.	**State Street Sidewalk Infill** Intergovernmental agreement development for the installation of sidewalk, stormwater collection facilities, and Americans with Disabilities Act (ADA) ramps on the south side of State St from Oakmont Ct SE to 49th Ave SE. This intersection was identified through the City's Safer Crossings Program as needing an improved pedestrian crossing facility and is funded in future fiscal years with a grant through the Safe Routes to Schools Infrastructure Program administered by the Oregon Department of Transportation.	723517	2024	ELNA Ward 6	-	-	10,000	-	10,000	*ODOT*
13.	**City of Salem South Signal Improvements** Design and construction of signal improvements in South Salem to replace old substandard signal heads with new ones and replace outdated signal controllers to increase safety for both vehicles and pedestrians. This project includes federal funding administered by the Oregon Department of Transportation and provides for City match funding and anticipated federal grant reimbursement of City expenses.	723518	2024	Faye Wright, SCAN, South Gateway, SWAN Wards 2,3,7	-	-	20,000	323,990	343,990	*Federal Highway*
14.	**River Road N: Glynbrook Street N to McNary Estates Drive N (Keizer)** Modifications to the signal hardware at all ten signalized intersections on River Rd N. The work includes converting to flashing yellow arrow at Glynbrook St N, Sam Orcutt Wy NE, Sunset Ave N, Cummings Ln N, Claggett St NE, and McNary Estates Dr N, Manbrin Dr NE, and Dearborn Ave NE to aid in reducing congestion and improving air quality. This is a cooperative project with the City of Keizer to help interconnect their traffic signal system with the City of Salem's Traffic Signal Control Center.	723519	2024	Outside City	-	-	-	10,000	10,000	*City of Keizer*
15.	**South River Road Slide Wire Installation** Extension of rock fall protection mesh by approximately 20 feet to the top of the hillside at South River Rd at two areas in the vicinity of Alta View Dr S and Leffelle St S. This project was created mid-year in FY 2023 and is included in the budget for the first time.	722510	2023	SCAN Ward 7	-	-	-	19,380	19,380	*Interest*
					$ -	$ 4,524,420	$ 369,000	$ 953,370	$ 5,846,790	

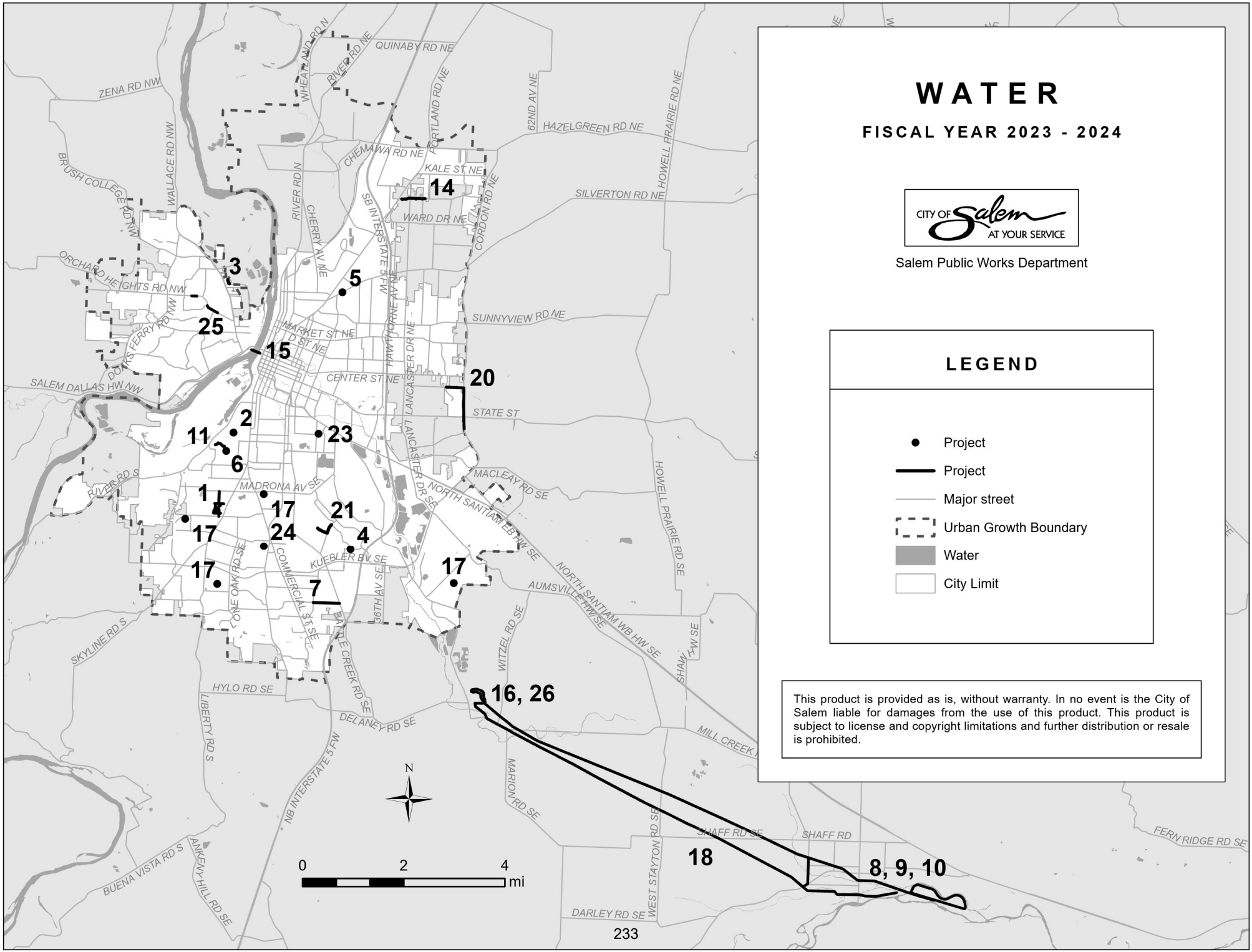
		Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: GO Bond	SDC Fees	State Highway Revenue	Other	Total Funding	*Funding Notes*
FY 2024 Carryover Projects										
Intersections / Signal Improvements										
16.	Flashing Yellow Signal Upgrades at Various Locations	714501	2015	Citywide / All Wards	$ -	$ 21,310	$ -	$ -	$ 21,310	
17.	Cordon Road SE and Kuebler Boulevard Traffic Signal Interconnect	716509	2018	SEMCA Ward 3	-	70,000	-	-	70,000	
18.	Traffic Signal Enhancements along Lancaster Drive, 12th Street SE, Silverton Road NE, and Commercial Street SE (Unit 1)	717502	2018	CAN-DO, ELNA, Lansing, Morningside, NOLA, Northgate, NESCA Wards 1, 2, 5, 6, 7	-	-	-	663,380	663,380	*ODOT*
19.	Traffic Signal Enhancements at Various Locations (Unit 2)	717503	2018	Citywide / All Wards	-	9,000	-	1,370,600	1,379,600	*FHWA*
20.	Hilfiker Lane SE at Commercial Street SE Intersection Improvements	718500	2019	Faye Wright, Morningside Ward 3	-	938,750	-	2,200,000	3,138,750	*FHWA*
21.	River Road N Traffic Signal Interconnect (Shangri-La Avenue N to Wheatland Road N)	718506	2019	Outside City Ward Other	-	-	-	2,170,440	2,170,440	*City of Keizer FHWA*
22.	State Street at 25th Street SE Intersection Improvements	720502 723515	2021	NEN, SESNA Ward 2	400,000	-	21,960	567,530	989,490	*FHWA*
23.	Downtown Signal Improvements	720504	2021	CAN-DO Ward 1	-	-	71,100	882,200	953,300	*FHWA*
24.	Commercial Street SE: Madrona Avenue SE to Robins Lane SE Signal Improvements	720506	2021	Faye Wright, Morningside, South Gateway, Wards 3, 4	-	-	57,430	680,940	738,370	*FHWA*
25.	Commercial Street SE: Vista St SE to Ratcliff Drive SE - Intersection Improvement	721501	2022	Faye Wright, SCAN Wards 2, 3	-	-	151,790	1,104,390	1,256,180	
					$ 400,000	$ 1,039,060	$ 302,280	$ 9,639,480	$ 11,380,820	

		Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: GO Bond	SDC Fees	State Highway Revenue	Other	Total Funding	*Funding Notes*
Pedestrian / Bikeway Improvements										
26.	Commercial Street SE Buffered Bike Lanes (Oxford Street SE to Madrona Avenue SE)	717504	2018	Faye Wright, Morningside, SCAN, SWAN Wards 2, 3, 7	$ 337,000	$ -	$ -	$ 1,516,600	$ 1,853,600	*FHWA*
27.	Pedestrian Safety Crossings Program	718503 721500	2019	Citywide / All Wards	648,910	-	-	422,010	1,070,920	*ODOT*
28.	Central Salem Mobility - Phase IB of Union Street Family Friendly Bikeway	718509	2019	CAN-DO Ward 1	-	-	-	1,342,950	1,342,950	*FHWA*
29.	Pedestrian Safety Crossing Improvements Package 2022	720503	2021	ELNA, NEN, NESCA, NOLA, SESNA Wards 1, 2, 6	-	-	133,670	1,179,150	1,312,820	*FHWA*
30.	Sunnyview Road NE and Hollywood Drive NE Pedestrian Crossing Improvements	721504	2022	NOLA Ward 6	-	-	15,000	124,000	139,000	*ODOT*
31.	Broadway Street NE and Locust Street NE Pedestrian Crossing Improvements	721505	2022	Highland Wards 1, 5	-	-	11,000	132,000	143,000	*ODOT*
32.	Macleay Road SE and Caplinger Road SE Pedestrian Crossing Improvements	721514	2022	SEMCA Ward 3	-	500,010	-	1,763,200	2,263,210	*ODOT*
33.	Lancaster Drive NE and Watson Avenue NE Pedestrian Safety Crossing	722507	2023	NOLA Ward 6	-	-	125,000	275,000	400,000	*Interest*
34.	Neighborhood Solutions	722509	2023	Citywide / All Wards	-	-	-	460,000	460,000	*ODOT*
					$ 985,910	$ 500,010	$ 284,670	$ 7,214,910	$ 8,985,500	
Street Improvements / Widenings										
35.	Marine Drive NW	711503	2012	West Salem Ward 1	$ 620,060	$ -	$ -	$ -	$ 620,060	
36.	Broadway Street NE Roadway Safety Improvements: Spruce Street NE to Dr MLK Jr Parkway	717507 720511	2018	Highland Wards 1, 5	100,000	400,000	-	1,004,410	1,504,410	*FHWA*
37.	Hollywood Drive NE Roadway Improvements	720501	2021	NOLA Ward 6	-	-	61,000	-	61,000	
38.	Hayesville Drive NE Street Improvements	720505	2021	Northgate Ward 5	-	-	96,000	-	96,000	
39.	Orchard Heights Road NW Street Improvements	721511	2022	West Salem Ward 8	-	-	-	1,636,340	1,636,340	*Federal Highway*
40.	Center Street NE Roadway Improvements	721515	2022	SEMCA Ward 2	-	92,000	-	-	92,000	
41.	McGilchrist Street SE Corridor Improvements	722501	2023	SESNA Ward 2	-	1,000,000	-	-	1,000,000	
					$ 720,060	$ 1,492,000	$ 157,000	$ 2,640,750	$ 5,009,810	

		Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: GO Bond	SDC Fees	State Highway Revenue	Other	Total Funding	*Funding Notes*
Streetlights										
42.	FY 2022 New Streetlight Installations	721508	2022	Citywide / All Wards	$ -	$ -	$ -	$ 146,000	$ 146,000	*Streetlight Fee*
43.	Streetlight Rehabilitation	718502	2019	Citywide / All Wards	-	-	-	794,000	794,000	*Streetlight Fee*
44.	FY 2023 New Streetlight Installations	722506	2023	Citywide / All Wards	-	-	-	624,730	624,730	*Streetlight Fee*
					$ -	$ -	$ -	$ 1,564,730	$ 1,564,730	
Other										
45.	Right-of-Way Purchase for 27th Street SE at Strong Road Intersection	714508	2015	Morningside Ward 3	$ -	$ -	$ -	$ 97,500	$ 97,500	*Interest*
46.	Salem Industrial Drive NE at the Burlington Northern Santa Fe Railroad Crossing Safety Improvements	717500	2018	Northgate Ward 5	-	-	-	80,000	80,000	*FHWA*
47.	Mill Street SE at the Union Pacific Railroad Pedestrian Crossing Improvements	718504	2019	SESNA Ward 2	-	-	-	9,510	9,510	
48.	Building 34 Expansion at City Shops Complex	718507	2019	SESNA Ward 2	-	-	100,000	-	100,000	
49.	Transportation System Plan	722502	2023	Citywide / All Wards	-	400,000	-	-	400,000	
					$ -	$ 400,000	$ 100,000	$ 187,010	$ 687,010	
Developer Reimbursements										
50.	Street Capacity Improvements, Developer Reimbursement, Pass-Through, and Excess of Credits	998667		Citywide / All Wards	$ -	$ 400,000	$ -	$ -	$ 400,000	
51.	Northstar Development - Street Improvements - Developer Reimbursement	720509	2021	Northgate Ward 5	-	1,362,000	-	-	1,362,000	
52.	East Park Phase 1 - Developer Reimbursement - Pass-Through Credits	722503	2023	ELNA Ward 6	-	1,046,000	-	-	1,046,000	
53.	Quail Run Lane S - Developer Reimbursement - Excess of Credits	722504	2023	Sunnyslope Ward 7	-	120,000	-	-	120,000	
54.	Lone Oak Road SE Street Improvements - Sahalee Drive SE to Rees Hill Road SE - Developer Reimbursement	722508	2023	South Gateway Ward 4	-	750,000	-	-	750,000	
					$ -	$ 3,678,000	$ -	$ -	$ 3,678,000	

		Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: GO Bond	SDC Fees	State Highway Revenue	Other	Total Funding	*Funding Notes*
General										
55.	Transportation - Unspecified	998523 998515 998661 998698		Citywide / All Wards	$ 109,960	$ 1,578,420	$ -	$ 826,320	$ 2,514,700	*Interest*
56.	Bikeway / Pedestrian - Unspecified	998526		Citywide / All Wards	-	-	272,340	-	272,340	
57.	Opportunity Grant	998632 998711		Citywide / All Wards	-	-	-	3,500,000	3,500,000	*Other Agencies*
58.	Transportation - CIP Management	998658 998662		Citywide / All Wards	120,000	-	-	64,510	184,510	*Interest*
59.	Transportation - SDC Administration	998670		Citywide / All Wards	-	200,000	-	-	200,000	
60.	Tree Establishment for Transportation Projects	998679		Citywide / All Wards	-	-	-	16,070	16,070	*Various*
61.	Transportation Design and Analysis	998693 998709		Citywide / All Wards	-	188,000	-	40,610	228,610	*Interest*
62.	Opportunity Right-of-Way Purchase	998710		Citywide / All Wards	-	385,610	-	-	385,610	
					$ 229,960	$ 2,352,030	$ 272,340	$ 4,447,510	$ 7,301,840	
	Total Funding by Source				$ 2,335,930	$ 13,985,520	$ 1,485,290	$ 26,647,760		

Total Resources	$ 44,454,500
Total Project Expenditures	$ 44,454,500
Unappropriated Balance	$ -


WATER
FISCAL YEAR 2023 - 2024
CITY OF Salem AT YOUR SERVICE
Salem Public Works Department
LEGEND
Project
Project
Major street
Urban Growth Boundary
Water
City Limit
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BRUSH COLLEGE RD NW
WALLACE RD NW
ORCHARD HEIGHTS RD NW
DOAKS FERRY RD NW
SALEM DALLAS HW NW
WHEATLAND RD N
RIVER RD NE
QUINABY RD NE
RIVER RD N
CHERRY AV NE
CHEMAWA RD NE
PORTLAND RD NE
62ND AV NE
HAZELGREEN RD NE
HOWELL PRAIRIE RD NE
KALE ST NE
WARD DR NE
CORDON RD NE
SILVERTON RD NE
SB INTERSTATE 5 FW
HAWTHORNE AV NE
LANCASTER DR NE
SUNNYVIEW RD NE
MARKET ST NE
D ST NE
CENTER ST NE
STATE ST
RIVER RD S
MADRONA AV SE
MACLEAY RD SE
NORTH SANTIAM EB HW SE
HOWELL PRAIRIE RD SE
LANCASTER DR SE
COMMERCIAL ST SE
KUEBLER BV SE
LONE OAK RD SE
36TH AV SE
AUMSVILLE HW SE
NORTH SANTIAM WB HW SE
WITZEL RD SE
SHAW HWY SE
SKYLINE RD S
HYLO RD SE
LIBERTY RD S
BATTLE CREEK RD SE
DELANEY RD SE
MILL CREEK
NB INTERSTATE 5 FW
WARIONER RD SE
SHAFF RD SE
SHAFF RD
FERN RIDGE RD SE
WEST STAYTON RD SE
BUENA VISTA RD S
ANKENY HILL RD SE
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Water

The City of Salem provides potable water services to a service area that comprises more than 55 square miles, with a peak demand of approximately 50 million gallons per day. Funds in this section are allocated to plan, design, acquire property, and construct projects that improve or expand Salem's water source and delivery systems. Projects are funded with water rate revenue, system development charges (SDC), grants from state or local agencies, or a combination of funding sources.

Water improvement projects support the service area of Safe, Reliable, and Efficient Infrastructure.

		Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: Water Rates	SDC Fees	Revenue Bond	Other Agencies	Total Funding	*Funding Notes*
FY 2024 New Projects										
1.	**Ewald Water Main Replacement, Phase 2** Design and construction to replace approximately 2,600 linear feet of aging 4-inch and 6-inch mains with 8-inch and 12-inch ductile iron mains in the vicinity of Stanley Ln S between Madrona Ave S and Browning Ave S. This project also includes Charles Ave S between Crestview Dr S and Liberty Rd S.	723000	2024	SWAN Ward 7	$ 350,000	$ -	$ -	$ -	$ 350,000	
2.	**Fairmount Reservoir Seismic Upgrades** Feasibility analysis, design, and construction of seismic valves and associated improvements at Fairmount Reservoir.	723001	2024	SCAN Ward 7	500,000	-	-	-	500,000	
3.	**Marine Drive NW Waterline** Planning and design for a waterline in Marine Dr NW to be constructed as part of the 2022 Safety and Livability Bond street improvements project. Full funding for construction of this project will follow in future fiscal years.	723002	2024	West Salem Ward 1	500,000	-	-	-	500,000	
4.	**Marietta Street SE Water Main Improvements - Developer Reimbursement - Excess of Credits** Anticipated reimbursement (excess of credits) to the developer for the design and construction to extend an 18-inch water main in Marietta St SE to 27th Ave SE and along 27th Ave SE from Marietta St SE to the northern property line.	723003	2024	Morningside Ward 3	-	380,000	-	-	380,000	
5.	**Silverton Road NE Waterline Replacement** Design and construction of 1,300 linear feet of 24-inch ductile iron pipe on Silverton Rd NE starting at the intersection with Portland Rd NE north to the intersection with Duncan Ave NE. Work includes reinstatement of eight 1-inch services and installation of two fire hydrants.	723004	2024	Northgate Ward 5	998,000	-	-	-	998,000	

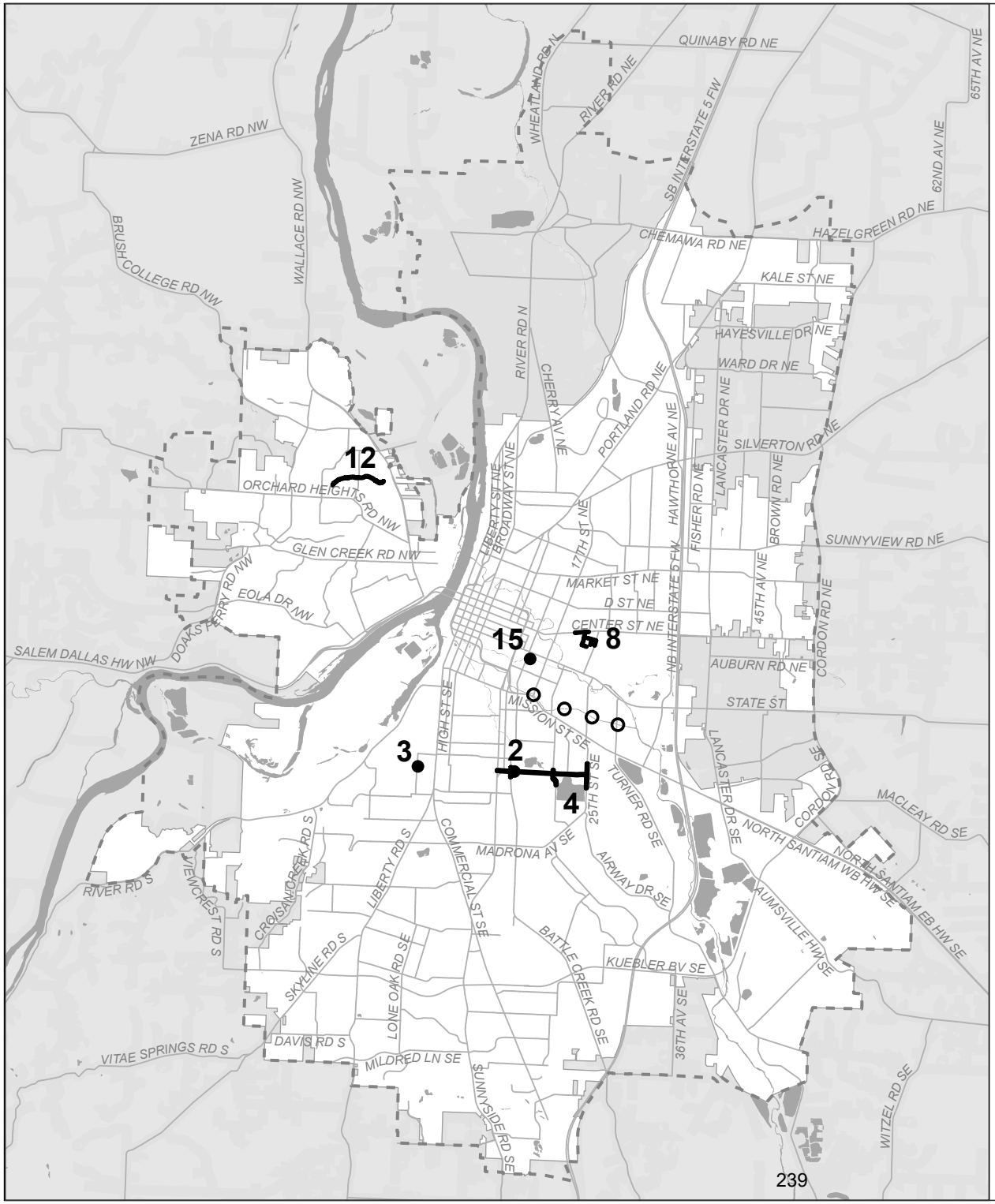
		Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: Water Rates	SDC Fees	Revenue Bond	Other Agencies	Total Funding	*Funding Notes*
6.	**Boice Street S Waterline Replacement** Design and construction for the replacement of a 1948 existing dead-end 2-inch steel waterline in Boice St S in front of the Candalaria Reservoir. The new main will be an 8-inch ductile iron main looping to Alvarado Ter S from the existing main in front of the Candalaria Reservoir. This project was created mid-year in FY 2023 and is included in the budget for the first time.	722003	2023	SWAN Ward 2	290,000	-	-	-	290,000	
7.	**Fabry Road SE 20-inch Water Main Improvements - Developer Reimbursements - Excess of Credits** Anticipated remibursement in excess of credits to the developer for the design and construction of a 20-inch water main in Fabry Rd SE.	723005	2024	South Gateway Ward 4	-	820,000	-	-	820,000	
					$ 2,638,000	$ 1,200,000	$ -	$ -	$ 3,838,000	
FY 2024 Carryover Projects										
Water Treatment										
8.	Geren Island Ozone Treatment Facility	718010	2019	Citywide / All Wards	$ 362,170	$ -	$ -	$ -	$ 362,170	
9.	Geren Island Groundwater Wells	720006	2021	Citywide / All Wards	1,320,100	-	4,051,860	-	5,371,960	
10.	Geren Island Water Treatment Facility Filter No. 2 Reconstruction	720015 722001	2021	Citywide / All Wards	8,397,760	2,079,400	-	775,500	11,252,660	*Legislature*
					$ 10,080,030	$ 2,079,400	$ 4,051,860	$ 775,500	$ 16,986,790	
Pipelines										
11.	Crestview Apartments - 18-inch Waterline Replacement	720000 720001	2021	SWAN Ward 7	$ 768,000	$ 1,029,000	$ -	$ -	$ 1,797,000	
12.	Miscellaneous Water Repair and Rehabilitation Improvements	720003	2021	Citywide / All Wards	1,159,110	-	-	-	1,159,110	
13.	Miscellaneous Water Operations Projects	720010	2021	Citywide / All Wards	458,250	-	-	-	458,250	
14.	Hayesville Waterline Replacement	721005	2021	Northgate Ward 5	549,050	-	-	-	549,050	
15.	Center Street Bridge Waterline and Seismic Improvements	721005 721006	2023	CAN-DO Ward 1	1,298,420	-	-	-	1,298,420	
					$ 4,232,830	$ 1,029,000	$ -	$ -	$ 5,261,830	
Pump Stations / Reservoirs										
16.	Turner Water Booster Pump Station	720013	2021	Citywide / All Wards	$ 266,160				$ 266,160	
17.	Reservoir Safety Improvements at College Reservoir, Kurth Reservoir, Mader Reservoir and Seeger Reservoir	721000	2022	Morningside, SEMCA, Sunnyslope Wards 3, 4, 7	1,047,260	-	-	-	1,047,260	
					$ 1,313,420	$ -	$ -	$ -	$ 1,313,420	

		Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: Water Rates	SDC Fees	Revenue Bond	Other Agencies	Total Funding	*Funding Notes*
Transmission Lines										
18.	36-inch to 54-inch Transmission Line Interties	715004	2016	Citywide / All Wards	$ 629,120	$ -	$ -	$ -	$ 629,120	
					$ 629,120	$ -	$ -	$ -	$ 629,120	
Developer Reimbursements										
19.	Water Capacity Improvements, Developer Reimbursement, Pass-Through, and Excess of Credits	998668		Citywide / All Wards	$ -	$ 400,000	$ -	$ -	$ 400,000	
20.	Cordon Road NE and Auburn Road NE Water Main System Improvements - Developer Reimbursement - Pass Through	720008	2021	ELNA Ward 6	-	1,300,000	-	-	1,300,000	
21.	Reed Road Water Main - Developer Reimbursement - Excess of Credits	721002	2022	Morningside Ward 3	-	200,000	-	-	200,000	
					$ -	$ 1,900,000	$ -	$ -	$ 1,900,000	
Other										
22.	Fire Hydrant Replacement Program	718001	2019	Citywide / All Wards	$ 176,120	$ -	$ -	$ -	$ 176,120	
23.	Building 34 Expansion at City Shops Complex	718002	2019	SESNA Ward 2	400,000	-	-	-	400,000	
24.	Aquifer Storage and Recovery (ASR)	720007	2021	Citywide / All Wards	-	-	1,543,820	-	1,543,820	
25.	Orchard Heights Road NW Street Improvements	721003	2022	West Salem Ward 8	370,000	-	-	-	370,000	
26.	Franzen Reservoir Property Acquisitions	722002	2023	Outside City	800,000	-	-	-	800,000	
					$ 1,746,120	$ -	$ 1,543,820	$ -	$ 3,289,940	

		Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: Water Rates	SDC Fees	Revenue Bond	Other Agencies	Total Funding	*Funding Notes*
General										
27.	Water - Unspecified	998538 998552		Citywide / All Wards	$ 1,096,350	$ 2,429,380	$ -	$ -	$ 3,525,730	*Includes Geren Island Contingency*
28.	Opportunity Grant	998634 998668		Citywide / All Wards	-	-	-	3,500,000	3,500,000	*Various*
29.	Water - CIP Management	998659		Citywide / All Wards	450,000	-	-	-	450,000	
30.	Water - SDC Administration	998664		Citywide / All Wards	-	145,730	-	-	145,730	
31.	Water - Design and Analysis	998673 998675		Citywide / All Wards	150,000	155,090	-	-	305,090	
32.	Water Master Plan Property Acquisition	940214		Citywide / All Wards	-	502,200	-	-	502,200	
					$ 1,696,350	$ 3,232,400	$ -	$ 3,500,000	$ 8,428,750	
	Total Funding by Source				$ 22,335,870	$ 9,440,800	$ 5,595,680	$ 4,275,500	$ 41,647,850	

Total Resources	$ 41,647,850
Total Project Expenditures	$ 41,647,850
Unappropriated Balance	$ -

CITY OF Salem
AT YOUR SERVICE



STORMWATER

FISCAL YEAR 2023 - 2024

CITY OF Salem AT YOUR SERVICE

Salem Public Works Department

LEGEND

- Project
- Project 10
- Project
- Urban Growth Boundary
- Major street
- Water
- City Limit

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Stormwater

The City of Salem owns and maintains an extensive system of stormwater collection, treatment, and detention systems to control and treat stormwater for 13 urban watersheds that cover more than 48 square miles. Funds in this section are allocated to plan, design, acquire property, and construct projects that improve or expand Salem's stormwater systems. Projects are funded with stormwater rate revenue, system development charges (SDC), grants from state or local agencies, or a combination of funding sources.

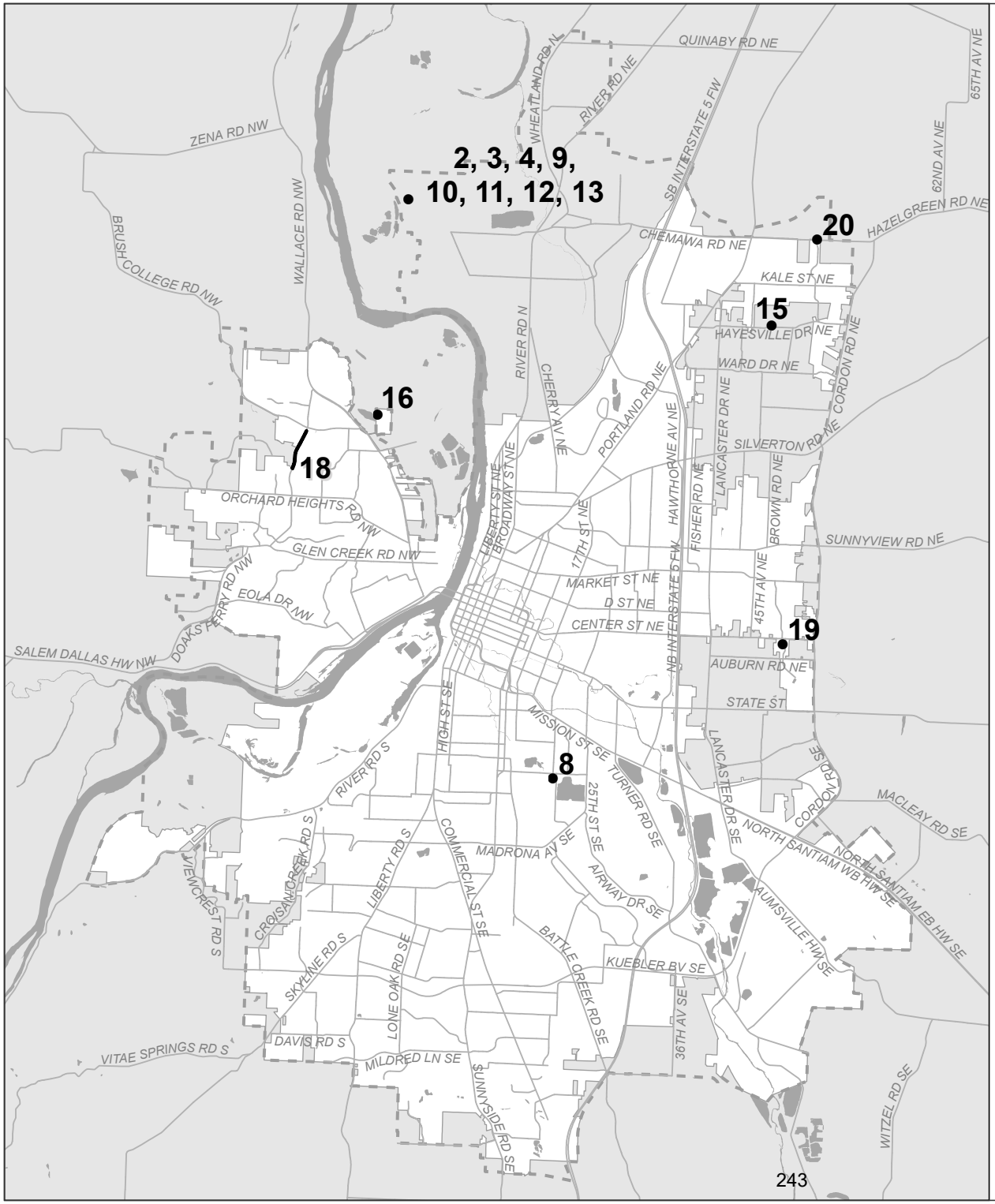
Stormwater improvement projects support the service area of Safe, Reliable, and Efficient Infrastructure.

		Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: Stormwater Rates	SDC Fees	Other Agencies	Total Funding	*Funding Notes*
FY 2024 New Projects									
1.	**Stormwater Utility Avoidance for 2022 Safety and Livability Bond Projects** Design and construction of stormwater utility projects that have been identified for replacement due to age of infrastructure, failure, high maintenance costs, or capacity improvements that need to be completed prior to, or in combination with, Salem's 2022 Safety and Livability Bond projects.	723200	2024	Citywide / All Wards	$ 500,000	$ -	$ -	$ 500,000	
2	**Replace Railroad and McGilchrist Culverts on West Fork Pringle Creek** Design and construction for the replacement of existing culverts in West Fork Pringle Creek. The replacement will occur as part of construction to improve McGilchrist St SE to minor arterial standards.	723201	2024	SESNA Ward 2	2,500,000	-	-	2,500,000	
3.	**Mountain View Drive S Stormwater Improvements** Property acquisition and demolition of an existing residence located at 2530 Mountain View Dr S to provide flood mitigation. Work also includes the installation of a detention basin and replacement of 426 linear feet of 10-inch storm mains with 18-inch pipe.	723202	2024	SWAN Ward 2	650,000	-	-	650,000	
4.	**McGilchrist Street SE Corridor Stormwater Improvements** Project provides stormwater improvements as part of construction to improve McGilchrist St SE to minor arterial standards.	723203	2024	SESNA Ward 2	700,000	-	-	700,000	
					$ 4,350,000	$ -	$ -	$ 4,350,000	

		Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: Stormwater Rates	SDC Fees	Other Agencies	Total Funding	*Funding Notes*
FY 2024 Carryover Projects									
Water Quality									
5.	Implementation of Department of Environmental Quality Retrofit Plan - Various Locations	716200	2017	Citywide / All Wards	$ 403,730	$ -	$ -	$ 403,730	
6.	Total Maximum Daily Load (TMDL) Implementation Plan Projects - Pringle Creek (Jones Road SE to Idylwood Drive SE)	716201	2017	Citywide / All Wards	326,220	-	-	326,220	
7.	Stream Bank Restoration Mitigation for Various Projects	716202	2017	Citywide / All Wards	100,000	-	-	100,000	
8.	Center Street Pipe Relocation, Phase A	718200	2019	SEMCA Ward 2	50,000	-	-	50,000	
9.	Tree Planting Program	718203	2019	Citywide / All Wards	300,650	-	-	300,650	
10	Shelton Ditch Sediment Removal	720200	2021	SESNA Ward 2	1,282,800	-	-	1,282,800	
11.	Stormwater Opportunity Property Purchase	721200	2022	Citywide / All Wards	343,550	-	-	343,550	
12.	Goldcrest Brook Stormwater Improvements	722200	2023	West Salem Ward 8	580,000	-	-	580,000	
					$ 3,386,950	$ -	$ -	$ 3,386,950	

		Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: Stormwater Rates	SDC Fees	Other Agencies	Total Funding	*Funding Notes*
Replacement / Rehabilitation / New Facilities									
13.	Miscellaneous Stormwater Operations Projects	720201	2021	Citywide / All Wards	$ 495,880	$ -	$ -	$ 495,880	
14.	Miscellaneous Stormwater System Repair and Rehabilitation Improvements	720202	2021	Citywide / All Wards	234,800	-	-	234,800	
15.	Mill Race Deck Improvements	721201	2022	SESNA Ward 2	470,000	-	-	470,000	
					$ 1,200,680	$ -	$ -	$ 1,200,680	
Developer Reimbursements									
16.	Stormwater Capacity Improvements - Developer Reimbursement	998666		Citywide / All Wards	$ -	$ 300,000	$ -	300,000	
					$ -	$ 300,000	$ -	$ 300,000	
General									
17.	Stormwater - Unspecified	998654 998811		Citywide / All Wards	$ 511,120	$ 2,188,260	$ -	$ 2,699,380	
18.	Opportunity Grant	998656		Citywide / All Wards	-	-	500,000	500,000	*Various*
19.	Stormwater - CIP Management	998653		Citywide / All Wards	65,920	-	-	65,920	
20.	Stormwater - Design and Analysis	998655 998672		Citywide / All Wards	85,720	77,370	-	163,090	
21.	Stormwater - SDC Administration	998671		Citywide / All Wards	-	554,760	-	554,760	
					$ 662,760	$ 2,820,390	$ 500,000	$ 3,983,150	
				Total Funding by Source	$ 9,600,390	$ 3,120,390	$ 500,000	$ 13,220,780	

Total Resources	$ 13,220,780
Total Project Expenditures	$ 13,220,780
Unappropriated Balance	$ -



WASTEWATER

FISCAL YEAR 2023 - 2024

CITY OF Salem AT YOUR SERVICE

Salem Public Works Department

LEGEND

- Project
- Project
- Major street
- Urban Growth Boundary
- Water
- City Limit

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Wastewater

The City of Salem provides wastewater collection and treatment services to an area that comprises more than 60 square miles, including the City of Salem, City of Turner, and City of Keizer. Funds in this section are allocated to plan, design, acquire property, and construct projects that improve or expand Salem's wastewater collection and treatment systems including the Willow Lake Water Pollution Control Facility (WLWPCF) and the River Road Wet Weather Treatment Facility. Projects are funded with wastewater rate revenue, system development charges (SDC), grants from state or local agencies, or a combination of funding sources.

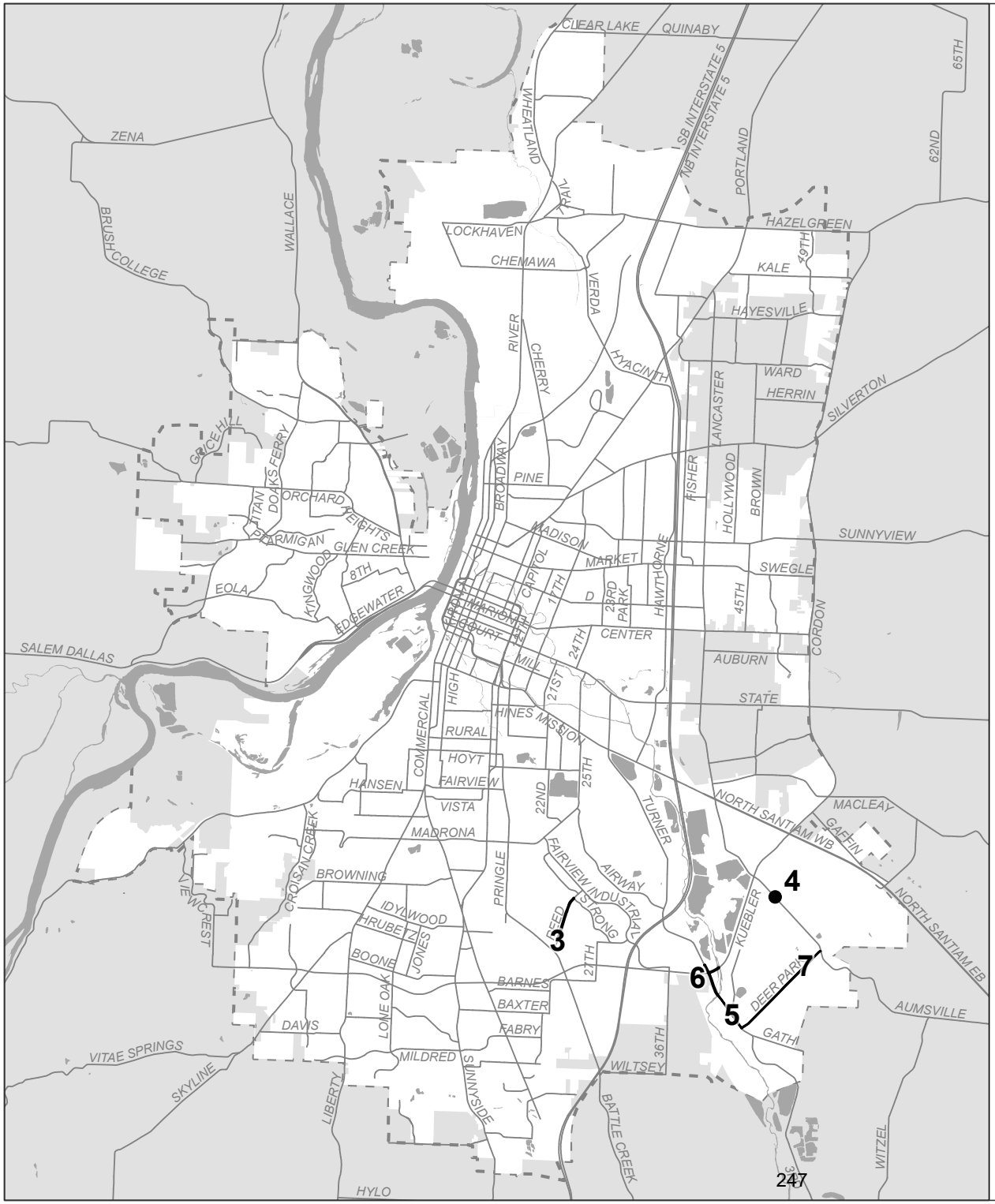
Wastewater improvement projects support the service area of Safe, Reliable, and Efficient Infrastructure.

	Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: Wastewater Rates	SDC Fees	Revenue Bond	Other Agencies	Total Funding	*Funding Notes*
FY 2024 New Projects									
1. **Wastewater Utility Avoidance for 2022 Safety and Livability Bond Projects** Design and construction of wastewater utility projects that have been identified for replacement due to age of infrastructure, failure, high maintenance costs, or capacity improvements that need to be completed prior to, or in combination with, Salem's 2022 Safety and Livability Bond projects.	723100	2024	Citywide / All Wards	$ 500,000	$ -	$ -	$ -	$ 500,000	
2. **Willow Lake - South Secondary Clarifiers** Design and construction for rehabilitation of the existing south secondary clarifiers.	723102	2024	Citywide / All Wards	1,362,700	-	-	-	1,362,700	
3. **Willow Lake - North Digester No. 1 and 2 Interior and Exterior Coatings** Preparation and recoating of the interior ceiling and upper walls of the north primary digester No. 1 and No. 2 and exterior roof coating.	723103	20204	Citywide / All Wards	1,000,000	-	-	-	1,000,000	
4. **Willow Lake - Biosolids Storage Building** Design and construction of a second storage structure in Lagoon No. 1 for additional storage of biosolids during winter production. This project was created mid-year in FY 2023 and is included in the budget for the first time.	722103	2023	Citywide / All Wards	100,000	-	-	-	100,000	
				$ 2,962,700	$ -	$ -	$ -	$ 2,962,700	

		Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: Wastewater Rates	SDC Fees	Revenue Bond	Other Agencies	Total Funding	*Funding Notes*
FY 2024 Carryover Projects										
Pipelines										
5.	Abandonment of Obsolete Sewer Mains	717100	2018	Citywide / All Wards	$ 55,360	$ -	$ -	$ -	$ 55,360	
6.	Miscellaneous Wastewater Operations Projects	720104	2021	Citywide / All Wards	407,580	-	-	-	407,580	
7.	Miscellaneous Wastewater Repair and Rehabilitation Improvements	720105	2021	Citywide / All Wards	1,080,840	-	-	-	1,080,840	
8.	McGilchrist Street SE at 22nd Street SE - Sanitary Sewer	722101	2023	SESNA Ward 2	160,000	-	-	-	160,000	
					$ 1,703,780	$ -	$ -	$ -	$ 1,703,780	
Willow Lake Water Pollution Control Facility										
9.	Trickling Filter Arm Replacements	717105	2018	Citywide / All Wards	$ 238,230	$ -	$ -	$ -	$ 238,230	
10.	Hydraulic Improvements	719101 723101	2020	Citywide / All Wards	1,600,000	1,676,430	-	-	3,276,430	
11.	Headworks Bar Screen	720101	2021	Citywide / All Wards	-	1,006,410	-	-	1,006,410	
12.	North Secondary Clarifier Improvements	720102	2021	Citywide / All Wards	1,808,260	-	-	-	1,808,260	
13.	Boiler Replacement	721102	2022	Citywide / All Wards	614,400	-	-	-	614,400	
14.	NPDES Permit Renewal	722103	2023	Citywide / All Wards	200,000	-	-	-	200,000	
					$ 4,460,890	$ 2,682,840	$ -	$ -	$ 7,143,730	
Pump Stations										
15.	Hayesville Pump Station Relocation and Upgrade	717101 720003	2018	Northgate Ward 5	$ 323,860	$ -	$ 200,850	$ -	$ 524,710	
16.	West Salem Wastewater Pump Station and Force Main Planning	719102	2020	West Salem Ward 8	56,290	-	-	-	56,290	
					$ 380,150	$ -	$ 200,850	$ -	$ 581,000	

		Project No.	Fiscal / CIP Year	Neighborhood and Ward	Sources of Funding: Wastewater Rates	SDC Fees	Revenue Bond	Other Agencies	Total Funding	*Funding Notes*
Developer Reimbursements										
17.	Wastewater Capacity Improvements - Developer Reimbursements, Pass-Through and Excess of Credits	998665		Citywide / All Wards	$ -	$ 388,210	$ -	$ -	$ 388,210	
18.	Doaks Ferry Road NW Wastewater System Improvements - Developer Reimbursement	719100	2020	West Salem Ward 8	-	1,486,000	-	-	1,486,000	
19.	Auburn Pump Station - Developer Reimbursement	720107	2021	ELNA Ward 6	-	1,500,000	-	-	1,500,000	
20.	Northstar Pump Station - Developer Reimbursement	721104	2021	Northgate Ward 5	-	936,210	-	-	936,210	
					$ -	$ 4,310,420	$ -	$ -	$ 4,310,420	
General										
21.	Wastewater - Unspecified	998525 998549		Citywide / All Wards	$ 2,616,270	$ 932,280	$ -	$ -	$ 3,548,550	
22.	Opportunity Grant	998641 998712		Citywide / All Wards	-	-	-	3,500,000	3,500,000	*Various*
23.	Wastewater - CIP Management	998660		Citywide / All Wards	190,060	-	-	-	190,060	
24.	Wastewater - SDC Administration	998663		Citywide / All Wards	-	200,000	-	-	200,000	
25.	Wastewater - Design and Analysis	998674 998677		Citywide / All Wards	85,350	186,780	-	-	272,130	
					$ 2,891,680	$ 1,319,060	$ -	$ 3,500,000	$ 7,710,740	
	Total Funding by Source				$ 12,399,200	$ 8,312,320	$ 200,850	$ 3,500,000	$ 24,412,370	

Total Resources	$ 24,412,370
Total Project Expenditures	$ 24,412,370
Unappropriated Balance	$ -



DEVELOPMENT DISTRICTS

FISCAL YEAR 2023 - 2024

CITY OF Salem AT YOUR SERVICE

Salem Public Works Department

LEGEND

- Project
- Project
- Major street
- Urban Growth Boundary
- City Limit

N

0 1 2 4 Miles

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Development Districts

The City has two development district cost centers - Sustainable Fairview and Mill Creek. Both support infrastructure improvements in specific geographic areas that are funded through fees paid by developers / builders. The Mill Creek cost center is used to provide funding for infrastructure improvements at the Mill Creek Corporate Center that are not eligible for urban renewal funds. (See the Urban Renewal Agency FY 2024 Budget for more information about the Mill Creek Urban Renewal Area.)

Sustainable Fairview and Mill Creek development districts support the result area of Safe, Reliable, and Efficient Infrastructure.

	Project No.	Budget / CIP Year	Neighborhood and Ward	Sources of Funding: Other Revenues	Sources of Funding: Working Capital	Total Funding
FY 2024 Administration						
1. Development District Fund Administration				$ -	$ 6,000	$ 6,000
				$ -	$ 6,000	$ 6,000
FY 2024 Sustainable Fairview Carryover Projects						
2. Sustainable Fairview Unspecified Improvements	589052	Ongoing		$ 426,000	$ 149,000	$ 575,000
3. Reed Road SE - Developer Reimbursement	721600	Ongoing	Morningside Ward 3	-	925,000	925,000
				$ 426,000	$ 1,074,000	$ 1,500,000

		Project No.	Budget / CIP Year	Neighborhood and Ward	Sources of Funding: Other Revenues	Sources of Funding: Working Capital	Total Funding
FY 2024 Mill Creek Carryover Projects							
4.	Depot Court at Aumsville Highway Intersection	649115		SEMCA Ward 3	$ -	$ 1,388,000	$ 1,388,000
5.	Turner Road SE Street Improvements	649118		SEMCA Ward 3	37,000	341,430	378,430
6.	Turner Road SE Improvements - Kuebler	649120		SEMCA Ward 3	66,250	2,208,400	2,274,650
7.	Deer Park Drive SE Street Improvements	649121		SEMCA Ward 3	-	2,866,770	2,866,770
8.	Development District Fund Administration	649116			-	6,180	6,180
9.	Mill Creek Unspecified Improvements	TBD		SEMCA Ward 3	1,825,190	213,920	2,039,110
					$ 1,928,440	$ 7,024,700	$ 8,953,140
	Total Funding by Source				$ 2,354,440	$ 8,104,700	$ 10,459,140
						Total Resources	$ 10,459,140
						Total Project Expenditures	$ 10,459,140
						Unappropriated Balance	$ -

CITY OF Salem
AT YOUR SERVICE

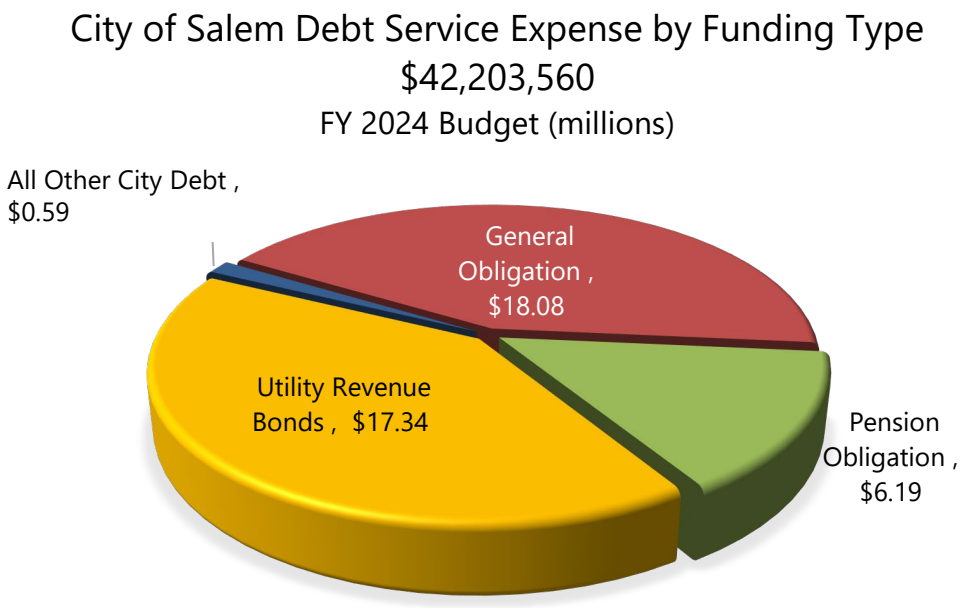
City of Salem Debt Service Summary of Activity

The majority of the City's debt service obligations are categorized in the result area of Safe, Reliable and Efficient Infrastructure. Proceeds from internal loans, revenue bonds, and general obligation bonds support streetlight replacement, multi-year streets and bridges improvement projects, rate-supported replacement and rehabilitation of the utility infrastructure, construction of a new police station, and seismic upgrades and other improvements to Salem Public Library. This is the first year that the Salem Safety and Livability Bond is appearing on the debt services schedule. The total of Safe, Reliable and Efficient Infrastructure debt service is $35,639,490.

Debt service expense that supports the result area of Strong and Diverse Economy includes a Section 108 loan funded construction of the Salem Convention Center in 2005. The debt payment, which has been supported by the Community Renewal Fund, is $1,000 resulting in a remaining principal balance of $0 and pay off by fiscal year end.

In 2005, the City of Salem bonded a portion of its PERS liability which has resulted in annual cost savings related to the City's full PERS obligation. The funding source for the debt repayment is calculated as part of the City's personal services costs and is paid by funds / departments with employees. The debt service for the PERS obligation bond in FY 2024 is $6,188,050.

Note: Debt service for the utility, streetlights, and parking technology is paid from, respectively, the Utility Fund, Streetlight Fund, and General Fund. All general obligation bond and pension obligation bond debt service payments are managed in the General Debt Fund.



City of Salem Debt Service Schedule
FY 2024

	Issue/ Maturity	Original Amount	Balance 6/30/2023 Outstanding	FY 2024 Payments Principal	Interest	Total	Balance 6/30/2024 Outstanding
General Fund - Fund 101							
Civic Center Campus Infrastructure Internal Loan	07/2020 - 06/2030	$ 3,463,000	$ 2,451,750	$ 336,270	$ 38,730	$ 375,000	$ 2,115,480
Total General Fund		$ 3,463,000	$ 2,451,750	$ 336,270	$ 38,730	$ 375,000	$ 2,115,480
Streetlight Fund - Fund 156							
Streetlight LED Replacement Internal Loan	12/2016 - 12/2027	$ 2,000,000	$ 811,680	$ 199,460	$ 12,470	$ 211,930	$ 612,220
Total Streetlight Fund		$ 2,000,000	$ 811,680	$ 199,460	$ 12,470	$ 211,930	$ 612,220
Community Renewal Fund - Fund 165							
HUD Section 108 - Convention Center	02/2004 - 08/2023	$ 7,200,000	$ 1,000	$ 1,000	$ 14	$ 1,014	$ -
Total Community Renewal Fund		$ 7,200,000	$ 1,000	$ 1,000	$ 14	$ 1,014	$ -

The Section 108 loan payment for FY 2024 is $1,000. All CDBG program income and Riverfront Downtown commercial loan repayments are placed into the 108 Loan Payment Account in order to ensure payments can be made in years when program income received is less than required to meet scheduled debt service.

General Obligation Debt - Fund 210							
Series 2017 Public Safety Facility & SB Refunding	08/2017 - 06/2037	$ 74,775,000	$ 53,075,000	$ 190,000	$ 1,875,550	$ 2,065,550	$ 52,885,000
Series 2018 Library Seismic & Improvements	03/2018 - 06/2031	18,600,000	14,815,000	-	663,050	663,050	14,815,000
Series 2021 Streets and Bridges Refunding	06/2021 - 06/2026	24,735,000	10,705,000	8,000,000	535,250	8,535,250	2,705,000
Series 2023 Salem Safety & Livability	12/2023 - 06/2048	100,000,000	100,000,000	1,105,000	5,715,990	6,820,990	98,895,000
Total GO Debt Fund 210		$ 218,110,000	$ 178,595,000	$ 9,295,000	$ 8,789,840	$ 18,084,840	$ 169,300,000

Series 2017 - General Obligation Bond debt service for the Public Safety Facility, and Advance Refunding of the 2009 Streets and Bridges issuance. The unrefunded portion of the 2009 Streets and Bridges series matured on 6/1/19. Series 2021 - General Obligation Bond det service for refunding 2012 and 2013 Streets and Bridges issuance.

City of Salem Debt Service Schedule
FY 2024

	Issue/ Maturity	Original Amount	Balance 6/30/2023 Outstanding	FY 2024 Payments Principal	Interest	Total	Balance 6/30/2024 Outstanding
Other Debt - Fund 210							
Pension Obligation Bond Series 2005	09/2005 - 05/2028	$ 61,685,000	$ 26,040,000	$ 4,885,000	$ 1,303,050	$ 6,188,050	$ 21,155,000
Total Other Debt Fund 210		$ 61,685,000	$ 26,040,000	$ 4,885,000	$ 1,303,050	$ 6,188,050	$ 21,155,000
Utility Fund - Fund 310							
Series 2012A Water / Sewer Revenue Refunding	10/2012 - 06/2025	$ 63,360,000	$ 5,022,000	$ 3,927,000	$ 111,490	$ 4,038,490	$ 1,095,000
Series 2017 Water / Sewer Revenue Refunding	07/2017 - 06/2027	55,990,000	24,855,000	7,845,000	1,152,500	8,997,500	17,010,000
Series 2020 Water / Sewer Revenue	02/2020 - 06/2039	56,925,000	51,655,000	2,075,000	2,207,450	4,282,450	49,580,000
OBDD 2023 Loan	*12/2022 - 12/2052*	*602,810*	*602,810*	*18,640*	*5,640*	*24,280*	*584,170*
Total Utility Fund		$ 176,877,810	$ 82,134,810	$ 13,865,640	$ 3,477,080	$ 17,342,720	$ 68,269,170

Series 2017 - Refinancing of outstanding 2009 Full Faith & Credit bond, removing pledge from the General Fund. Revenue bond debt service pledged solely from water and sewer rate revenue. Debt service includes unrefunded principal and interest for series maturing before the call date of 6/1/19.

OBDD 2023 Loan - The Utility Fund has been granted a forgivable loan by the State of Oregon through the Oregon Business Development Department. The Public Works department is anticipating a final schedule this spring.

TOTAL DEBT SERVICE	$ 469,335,810	$ 290,034,240	$ 28,582,370	$ 13,621,184	$ 42,203,554	$ 261,451,870

City of Salem Budget
FY 2024
Fund No. 210
General Obligation Bond Debt

General Obligation Bond Debt Resources

Resource Type	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 from FY 2023
Property Tax - Current	$ 15,600,080	$ 15,755,574	$ 16,673,960	$ 16,861,446	$ 16,802,600	$ 18,084,840	$ 18,084,840	$ 18,084,840	$ 1,282,240	7.6%
Property Tax - All Other Years	367,450	265,116	280,460	294,845	277,250	271,090	271,090	271,090	(6,160)	-2.2%
Bond Proceeds	-	24,626,285	-	-	-	-	-	-	-	-
Bond Issuance Premium	-	2,843,359	-	-	-	-	-	-	-	-
All Other Revenues	-	113,983	-	77,126	110,000	120,000	120,000	120,000	10,000	9.1%
Beginning Working Capital	1,252,740	1,206,431	435,400	1,011,103	1,256,440	650,190	650,190	650,190	(606,250)	-48.3%
Total Resources	$ 17,220,270	$ 44,810,748	$ 17,389,820	$ 18,244,520	$ 18,446,290	$ 19,126,120	$ 19,126,120	$ 19,126,120	$ 679,830	3.7%

General Obligation Bond Debt Expenditures

Expenditure Type	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 from FY 2023
Debt Service	$ 16,331,030	$ 16,330,000	$ 16,819,090	$ 16,327,600	$ 16,802,600	$ 18,084,840	$ 18,084,840	$ 18,084,840	$ 1,282,240	7.6%
Payments to Escrow Agents	-	27,469,644	-	-	-	-	-	-	-	-
Total Expenditures	$ 16,331,030	$ 43,799,644	$ 16,819,090	$ 16,327,600	$ 16,802,600	$ 18,084,840	$ 18,084,840	$ 18,084,840	$ 1,282,240	7.6%

City of Salem Budget
FY 2024
Fund No. 210
Pension Obligation Bond Debt

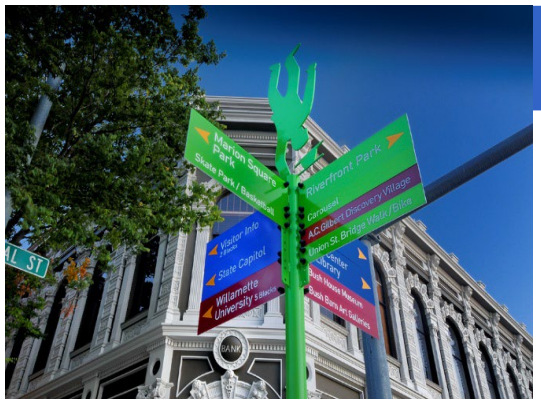
Pension Obligation Bond Debt Resources

Resource Type	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 from FY 2023
Interfund - Special Transfers	$ 5,499,530	$ 5,499,520	$ 5,719,550	$ 5,719,820	$ 5,949,630	$ 6,188,170	$ 6,188,170	$ 6,188,170	$ 238,540	4.0%
All Other Revenues	-	26,858	20,000	18,013	21,000	25,000	25,000	25,000	4,000	19.0%
Beginning Working Capital	149,650	149,668	172,670	176,774	196,950	237,760	237,760	237,760	40,810	20.7%
Total Resources	$ 5,649,180	$ 5,676,046	$ 5,912,220	$ 5,914,607	$ 6,167,580	$ 6,450,930	$ 6,450,930	$ 6,450,930	$ 283,350	4.6%

Pension Obligation Bond Debt Expenditures

Expenditure Type	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 from FY 2023
Debt Service	$ 5,499,230	$ 5,499,272	$ 5,719,380	$ 5,719,378	$ 5,949,470	$ 6,188,050	$ 6,188,050	$ 6,188,050	$ 238,580	4.0%
Total Expenditures	$ 5,499,230	$ 5,499,272	$ 5,719,380	$ 5,719,378	$ 5,949,470	$ 6,188,050	$ 6,188,050	$ 6,188,050	$ 238,580	4.0%

CITY OF Salem
AT YOUR SERVICE



The Adopted FY 2024 Budget *Wayfinding*

The Adopted FY 2024 Budget book offers two displays of financial data; one which is more traditional in format and another that utilizes Priority Based Budgeting to display the City budget. In the page immediately following this Budget Wayfinding section, there is a table that combines both formats to offer a unique display of fund expenditures by Result Area.

Financial Summaries

After the result area summary, there is the more traditional presentation of financial information, both in an enterprise level and individual fund level. This portion of the financial summaries section provides a roll up view of the City's revenues and expenditures by funds in comparison to other City funds. Then, there are individual, fund level one page summaries for the funds, a graphic and a brief summary of changes between the FY 23 Budget, and the FY 24 Adopted Budget for the individual expenses and/or revenues of that particular fund. This allows the reader an opportunity to compare funds as well as provide a deeper dive in fund metrics

In this section, and elsewhere in the budget document, abbreviations are used when space is limited. In numeric and graphic displays the fiscal year is displayed, as an example, FY 2024, meaning the 2023-24 fiscal year. In graphs, the letter, A, is used with the fiscal year - *FY 2021 A*, meaning 2020-21 fiscal year actual results. *FY 2023 B* means the 2022-23 fiscal year budget, and *FY 2024* means the 2023-24 fiscal year budget. The abbreviation, *Mgr Rec*, is used to describe the City Manager's Proposed FY 2024 Budget. *BC Rec FY 2024* and *Adopted FY 2024* represent the Budget Committee's recommendation and the City Council's budget adoption, respectively.

Graphs in the fund summaries display with two axes. The legend on each graph provides clues that the left axis defines revenues and expenditures, while the right axis defines working capital.

City of Salem Budget
RESULT AREA SUMMARY
(Including construction by fund)
All Funds
FY 2024

Fund No.	Fund Name	Result Areas: Good Governance	Natural Environment Stewardship	Safe and Healthy Community	Safe, Reliable, and Efficient Infrastructure	Strong and Diverse Economy	Welcoming and Livable Community	**Total**
101	General	$ 40,364,910	$ 222,490	$ 111,145,070	$ 1,274,520	$ 4,512,650	$ 28,664,520	**$ 186,184,160**
155	Transportation Services	-	1,420,460	-	18,781,510	-	-	**20,201,970**
156	Streetlight	-	-	-	2,507,650	-	-	**2,507,650**
160	Airport	-	-	-	-	2,545,670	-	**2,545,670**
165	Community Renewal	-	-	-	-	-	11,318,570	**11,318,570**
170	Downtown Parking	-	-	-	-	1,072,080	-	**1,072,080**
175	Cultural and Tourism	404,580	-	-	-	3,906,590	715,520	**5,026,690**
176	Public Art	-	-	-	-	-	72,350	**72,350**
177	Tourism Promotion Area	1,350,000	-	-	-	-	-	**1,350,000**
180	Leasehold	-	-	-	-	960,930	-	**960,930**
185	Building and Safety	1,294,830	-	6,981,070	-	81,430	-	**8,357,330**
210	General Debt Service	6,188,050	-	-	18,084,840	-	-	**24,272,890**
255	Capital Improvements	1,569,840	-	4,719,150	143,954,600	4,379,710	3,171,150	**157,794,450**
260	Extra Capacity Facilities	-	-	-	42,356,210	-	14,187,900	**56,544,110**
275	Development District	-	-	-	10,459,140	-	-	**10,459,140**
310	Utility	2,703,940	23,264,150	-	113,332,730	53,810	-	**139,354,630**
320	Emergency Services	-	-	5,983,950	-	-	-	**5,983,950**
330	Willamette Valley Comm. Center	-	-	16,148,830	-	-	-	**16,148,830**
335	Police Regional Records System	-	-	273,750	-	-	-	**273,750**
355	City Services	12,247,850	-	2,018,520	-	-	-	**14,266,370**
365	Self Insurance Benefits	37,648,530	-	-	-	-	-	**37,648,530**
366	Self Insurance Risk	10,946,330	-	-	-	-	-	**10,946,330**
388	Equipment Replacement Reserve	12,251,940	-	13,421,120	-	1,220,530	-	**26,893,590**
400	Trust (Special Revenue)	503,470	-	2,784,940	557,280	2,450	12,236,180	**16,084,320**
	Total	**$ 127,474,270**	**$ 24,907,100**	**$ 163,476,400**	**$ 351,308,480**	**$ 18,735,850**	**$ 70,366,190**	**$ 756,268,290**

City of Salem Budget
SUMMARY OF RESOURCES AND REQUIREMENTS
All Funds
FY 2024

Fund No.	Fund Name	Beginning Balance	Revenues	Expenditures	(Use) / Addition Fund Balance	Unappropriated Ending Balance
101	General	$ 38,485,060	$ 167,785,610	$ 186,184,160	$ (18,398,550)	$ 20,086,510
155	Transportation Services	6,374,780	18,298,720	20,201,970	(1,903,250)	4,471,530
156	Streetlight	1,450,760	1,999,230	2,507,650	(508,420)	942,340
160	Airport	517,420	2,575,980	2,545,670	30,310	547,730
165	Community Renewal	-	11,318,570	11,318,570	-	-
170	Downtown Parking	109,900	962,180	1,072,080	(109,900)	-
175	Cultural and Tourism	3,881,480	4,804,340	5,026,690	(222,350)	3,659,130
176	Public Art	39,900	32,450	72,350	(39,900)	-
177	Tourism Promotion Area	-	1,350,000	1,350,000	-	-
180	Leasehold	333,240	627,690	960,930	(333,240)	-
185	Building and Safety	17,366,400	7,311,400	8,357,330	(1,045,930)	16,320,470
210	General Debt Service	887,950	24,689,100	24,272,890	416,210	1,304,160
255	Capital Improvements	144,056,500	53,276,720	157,794,450	(104,517,730)	39,538,770
260	Extra Capacity Facilities	40,479,140	16,064,970	56,544,110	(40,479,140)	-
275	Development District	8,104,700	2,354,440	10,459,140	(8,104,700)	-
310	Utility	55,385,940	123,835,280	139,354,630	(15,519,350)	39,866,590
320	Emergency Services	3,644,000	5,502,170	5,983,950	(481,780)	3,162,220
330	Willamette Valley Comm. Center	1,762,520	14,522,630	16,148,830	(1,626,200)	136,320
335	Police Regional Records System	1,782,980	519,620	273,750	245,870	2,028,850
355	City Services	4,215,940	13,389,040	14,266,370	(877,330)	3,338,610
365	Self Insurance Benefits	12,632,320	29,452,020	37,648,530	(8,196,510)	4,435,810
366	Self Insurance Risk	5,208,050	5,738,280	10,946,330	(5,208,050)	-
388	Equipment Replacement Reserve	18,050,100	8,843,490	26,893,590	(18,050,100)	-
400	Trust	26,155,980	2,597,810	16,084,320	(13,486,510)	12,669,470
	Total	$ 390,925,060	$ 517,851,740	$ 756,268,290	$ (238,416,550)	$ 152,508,510

City of Salem Budget
RECAP OF EXPENDITURES
All Funds
FY 2023 and FY 2024

Fund No.	Fund Name	Adopted FY 2023	Adopted FY 2024	Increase (Decrease)	Percent Change
101	General	$ 169,308,940	$ 186,184,160	$ 16,875,220	10.0%
155	Transportation Services	20,896,580	20,201,970	(694,610)	-3.3%
156	Streetlight	2,269,020	2,507,650	238,630	10.5%
160	Airport	2,472,470	2,545,670	73,200	3.0%
165	Community Renewal	13,166,220	11,318,570	(1,847,650)	-14.0%
170	Downtown Parking	1,173,850	1,072,080	(101,770)	-8.7%
175	Cultural and Tourism	4,664,160	5,026,690	362,530	7.8%
176	Public Art	46,000	72,350	26,350	57.3%
177	Tourism Promotion Area	1,164,590	1,350,000	185,410	15.9%
180	Leasehold	767,250	960,930	193,680	25.2%
185	Building and Safety	7,491,900	8,357,330	865,430	11.6%
210	General Debt Service	22,752,070	24,272,890	1,520,820	6.7%
255	Capital Improvements	152,692,120	157,794,450	5,102,330	3.3%
260	Extra Capacity Facilities	61,547,600	56,544,110	(5,003,490)	-8.1%
275	Development District	20,022,660	10,459,140	(9,563,520)	-47.8%
310	Utility	138,818,440	139,354,630	536,190	0.4%
320	Emergency Services	5,500,120	5,983,950	483,830	8.8%
330	Willamette Valley Comm. Center	15,276,460	16,148,830	872,370	5.7%
335	Police Regional Records System	348,400	273,750	(74,650)	-21.4%
355	City Services	13,740,700	14,266,370	525,670	3.8%
365	Self Insurance Benefits	38,375,810	37,648,530	(727,280)	-1.9%
366	Self Insurance Risk	14,890,820	10,946,330	(3,944,490)	-26.5%
388	Equipment Replacement Reserve	19,955,660	26,893,590	6,937,930	34.8%
400	Trust (Special Revenue)	24,167,640	16,084,320	(8,083,320)	-33.4%
	Total	$ 751,509,480	$ 756,268,290	$ 4,758,810	0.6%

City of Salem Budget
REQUIREMENTS BY OBJECT CATEGORY
All Funds
FY 2024

Fund No	Fund Name	Personal Services	Materials and Services	Capital Outlay	Transfers	Debt	Contingencies	Total Expenditures
101	General	$ 143,615,330	$ 37,216,080	$ 765,760	$ 1,211,990	$ 375,000	$ 3,000,000	$ 186,184,160
155	Transportation Services	8,260,090	10,563,030	328,000	550,850	-	500,000	20,201,970
156	Streetlight	-	1,395,720	-	700,000	211,930	200,000	2,507,650
160	Airport	1,171,870	1,041,760	-	-	-	332,040	2,545,670
165	Community Renewal	-	11,318,570	-	-	-	-	11,318,570
170	Downtown Parking	-	1,072,080	-	-	-	-	1,072,080
175	Cultural and Tourism	-	2,995,940	-	1,830,750	-	200,000	5,026,690
176	Public Art	-	72,350	-	-	-	-	72,350
177	Tourism Promotion Area	-	1,350,000	-	-	-	-	1,350,000
180	Leasehold	-	533,160	-	300,000	-	127,770	960,930
185	Building and Safety	5,416,340	2,140,990	-	500,000	-	300,000	8,357,330
210	General Debt Service	-	-	-	-	24,272,890	-	24,272,890
255	Capital Improvements	-	145,117,080	11,749,870	927,500	-	-	157,794,450
260	Extra Capacity Facilities	-	52,329,210	3,839,900	375,000	-	-	56,544,110
275	Development District	-	10,459,140	-	-	-	-	10,459,140
310	Utility	48,690,500	45,684,310	1,526,490	23,110,610	17,342,720	3,000,000	139,354,630
320	Emergency Services	537,430	3,737,840	73,680	1,575,000	-	60,000	5,983,950
330	Willamette Valley Comm. Center	12,744,980	2,434,750	44,100	425,000	-	500,000	16,148,830
335	Police Regional Records System	-	238,050	-	-	-	35,700	273,750
355	City Services	3,151,990	10,766,530	307,850	40,000	-	-	14,266,370
365	Self Insurance Benefits	807,440	36,841,090	-	-	-	-	37,648,530
366	Self Insurance Risk	1,270,370	9,675,960	-	-	-	-	10,946,330
388	Equipment Replacement Reserve	-	9,060,030	17,833,560	-	-	-	26,893,590
400	Trust (Special Revenue)	-	14,901,010	-	1,183,310	-	-	16,084,320
	Total	$ 225,666,340	$ 410,944,680	$ 36,469,210	$ 32,730,010	$ 42,202,540	$ 8,255,510	$ 756,268,290

City of Salem Budget
REVENUES BY OBJECT CATEGORY
All Funds
FY 2024

Fund No	Fund Name	Taxes	Sales, Fees, Licenses & Permits	Assessments	Rents	Internal & Intergov.	Other Revenue	Non/Operating Revenues	Transfers	Total Revenues
101	General	$ 85,663,940	$ 42,668,020	$ 2,500	$ 1,141,620	$ 29,598,570	$ 4,436,900	$ -	$ 4,274,060	$ 167,785,610
155	Transportation Services	-	318,400	5,620	1,000	17,696,520	202,180	-	75,000	18,298,720
156	Streetlight	-	1,989,360	-	-	-	9,870	-	-	1,999,230
160	Airport	-	279,290	-	1,612,400	-	32,000	-	652,290	2,575,980
165	Community Renewal	-	-	-	-	11,018,570	300,000	-	-	11,318,570
170	Downtown Parking	-	25,430	-	929,930	-	6,820	-	-	962,180
175	Cultural and Tourism	4,770,140	-	-	-	5,400	28,800	-	-	4,804,340
176	Public Art	-	250	-	-	-	400	-	31,800	32,450
177	Tourism Promotion Area	-	-	1,350,000	-	-	-	-	-	1,350,000
180	Leasehold	-	-	-	625,690	-	2,000	-	-	627,690
185	Building and Safety	-	7,171,400	-	-	-	140,000	-	-	7,311,400
210	General Debt Service	18,355,930	-	-	-	6,188,170	145,000	-	-	24,689,100
255	Capital Improvements	-	-	-	-	26,032,960	1,251,550	300,000	25,692,210	53,276,720
260	Extra Capacity Facilities	-	7,067,790	-	-	8,997,180	-	-	-	16,064,970
275	Development District	-	2,229,440	-	-	-	125,000	-	-	2,354,440
310	Utility	-	115,345,220	7,900	15,370	5,938,180	2,183,210	-	345,400	123,835,280
320	Emergency Services	-	5,297,010	-	-	10,000	195,160	-	-	5,502,170
330	Willamette Valley Comm. Center	-	31,750	-	-	14,451,480	39,400	-	-	14,522,630
335	Police Regional Records System	-	-	-	-	506,020	13,600	-	-	519,620
355	City Services	-	-	-	1,321,400	12,044,860	22,780	-	-	13,389,040
365	Self Insurance Benefits	-	-	-	-	27,491,780	1,960,240	-	-	29,452,020
366	Self Insurance Risk	-	-	-	-	5,653,170	85,110	-	-	5,738,280
388	Equipment Replacement Reserve	-	-	-	2,682,040	3,861,810	333,410	324,480	1,641,750	8,843,490
400	Trust (Special Revenue)	-	66,800	-	1,300	7,000	2,505,210	-	17,500	2,597,810
	Total	$ 108,790,010	$ 182,490,160	$ 1,366,020	$ 8,330,750	$169,501,670	$ 14,018,640	$ 624,480	$ 32,730,010	$ 517,851,740

City of Salem
SUMMARY OF RESOURCES
General Fund
FY 2021 to FY 2024

Actual FY 2021	Actual FY 2022	Adopted FY 2023	Resources Category	Adopted FY 2024	Percent of Total	Percent Increase
$ 24,967,159	$ 30,909,507	$ 42,528,530	Cash Balance	$ 38,485,060	18.7%	-9.5%
1,327,822	1,488,302	1,310,750	Previously Levied Taxes	1,379,890	0.7%	5.3%
1,584,048	1,777,348	1,862,340	Local Sales Tax	1,656,000	0.8%	-11.1%
18,818,078	19,958,970	19,983,430	Franchise Fees	21,573,020	10.5%	8.0%
11,126,659	13,149,536	12,918,200	Fees for Services / Other Fees	18,920,610	9.2%	46.5%
1,587,062	2,066,796	1,997,920	Licenses and Permits	2,174,390	1.1%	8.8%
704,937	1,115,054	714,700	Other Revenue	985,500	0.5%	37.9%
538,882	767,050	1,145,680	Rents	1,141,620	0.6%	-0.4%
7,087,614	7,149,740	8,276,130	Intra / Interfund Services	8,230,830	4.0%	-0.5%
8,766,530	9,257,130	9,000,800	Allocated Overhead	11,318,100	5.5%	25.7%
7,576,469	7,437,065	7,711,460	State Shared Revenues	7,990,340	3.9%	3.6%
2,043,528	1,519,089	1,610,370	Other Agencies	1,649,300	0.8%	2.4%
10,644,562	14,386,476	2,231,750	State/Federal Grants	410,000	0.2%	-81.6%
1,631,719	2,137,929	3,648,190	Fines, Penalties and Forfeitures	3,453,900	1.7%	-5.3%
1,894,460	3,102,256	4,126,120	Interfund Transfers	4,274,060	2.1%	3.6%
$ 100,299,531	$ 116,222,249	$ 119,066,370	Sub-Total	$ 123,642,620	59.9%	3.8%
$ 73,208,446	$ 76,329,300	$ 79,439,300	Property Taxes-Current Year	$ 82,628,050	40.1%	4.0%
$ 173,507,977	$ 192,551,549	$ 198,505,670	Total Operations	$ 206,270,670	100.0%	3.9%
$ 173,507,977	$ 192,551,549	$ 198,505,670	Grand Total	$ 206,270,670	100.0%	3.9%

City of Salem
SUMMARY OF EXPENDITURES
General Fund
FY 2021 to FY 2024

Actual FY 2021	Actual FY 2022	Adopted FY 2023	Department	Adopted FY 2024	Percent of Total	Percent Increase
$ 1,211,330	$ 1,490,480	$ 1,926,220	City Manager's Office	$ 1,403,450	0.8%	-27.1%
9,599,061	9,429,603	10,806,930	Community and Urban Development	11,563,320	6.2%	7.0%
15,554,118	16,823,106	20,802,390	Enterprise Services	23,710,120	12.7%	14.0%
3,644,254	3,887,834	3,698,610	Finance	4,259,490	2.3%	15.2%
37,884,776	40,142,201	45,311,140	Fire	48,697,150	26.2%	7.5%
2,372,658	2,584,712	2,931,290	Legal	3,263,960	1.8%	11.3%
173,973	241,001	284,780	Mayor and Council	410,290	0.2%	44.1%
1,858,131	2,293,134	2,438,290	Municipal Court	2,632,840	1.4%	8.0%
6,908,971	8,429,966	8,410,640	Non-Departmental	9,229,740	5.0%	9.7%
16,023,501	16,069,291	17,919,010	Community Services	20,714,490	11.1%	15.6%
47,367,696	50,482,188	54,779,640	Police	60,299,310	32.4%	10.1%
$ 142,598,470	$ 151,873,517	$ 169,308,940	Total Operations	$ 186,184,160	100.0%	10.0%

City of Salem Budget
Airport Fund Assumptions and Trends
FY 2024

Account	Assumption	Amount
	Proceeds from airport sales and fees	
32646	Fuel Fee: sale of fuel, estimating a 65.9% increase over the FY 2023 Budget	$ 66,340
32648	Tie Down Fee: storage for transient aircraft (tie down), estimating 548% increase over the FY 2023 Budget	$ 16,200
32650	Landing Fee: private and commercial aircraft landing, estimating a 513% increase over the FY 2023 Budget	$ 28,200

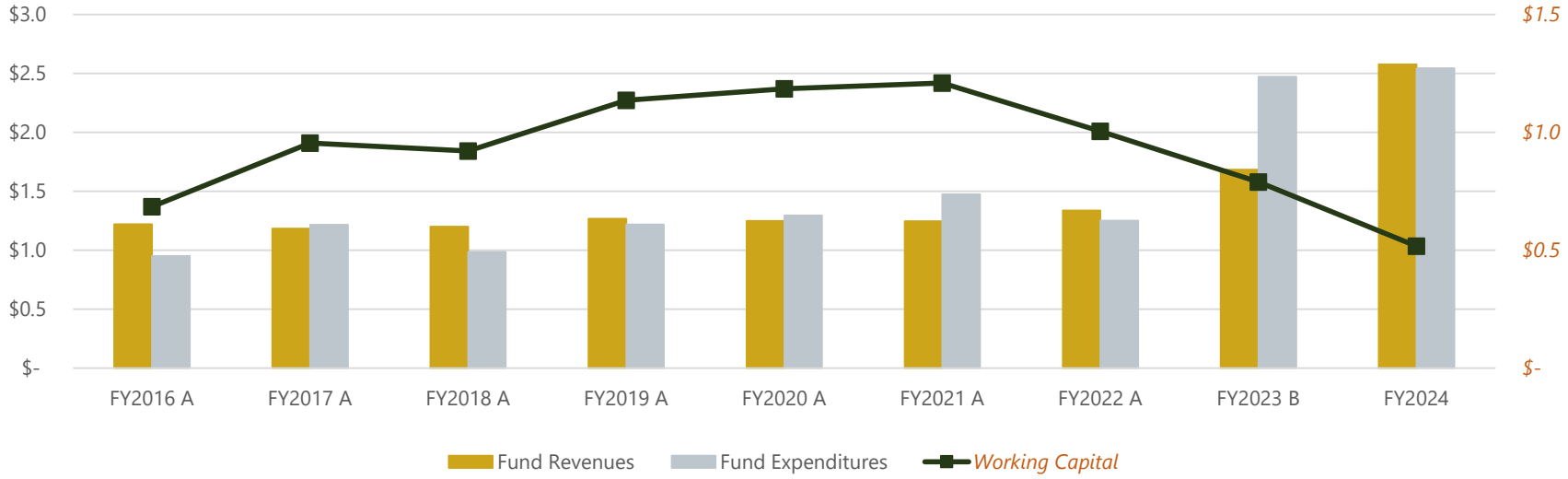
Account	Assumption	Amount
	Proceeds from airport rental	
34110	Land / Room Rental: commercial lease space, estimating a 0.4% decrease from the FY 2023 Budget	$ 1,174,530
34148	Parking Rent - Meters: revenue from the Airport surface lot, estimating a 1176.7% increase from the FY 2023 Budget	$ 410,470
34295	Parking Rent - Other: revenue from the vehicle per day parking rate of $5.00, estimating a 55.8% increase over the FY 2023 Budget	$ 16,200

Not all revenues included on the next page are highlighted here.

See the result area of *Strong and Diverse Economy* for more information about Airport Fund program expenses.

Airport Fund Revenues, Expenditures, and Working Capital - Multi-Year View

In millions



Large increases in budgeted revenue in FY 2024 budget compared to the adopted FY 2023 budget are due to the anticipated start of commercial air service.

City of Salem Budget
Airport Fund
FY 2024

Airport 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
32310	ACCIDENT AND FIRE RECOVERY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
32495	OTHER CHARGE FOR SERVICE	1,000	900	1,000	900	1,000	900	900	900	(100)	-10.0%
32646	FUEL FEE	42,500	35,856	38,000	43,007	40,000	66,340	66,340	66,340	26,340	65.9%
32647	RENTAL CAR COMMISSION	-	-	-	-	-	152,500	152,500	152,500	152,500	-
32648	TIE DOWN FEE	2,500	1,830	2,500	1,099	2,500	2,500	2,500	2,500	-	-
32649	RESTAURANT GROSS RECEIPTS COM	-	-	-	-	-	6,150	6,150	6,150	6,150	-
32650	LANDING FEE	4,000	5,773	4,600	4,936	4,600	6,500	6,500	6,500	1,900	41.3%
32651	GROUND TRANSPORTATION FEE	-	-	-	-	-	16,200	16,200	16,200	16,200	-
32653	SECURITY AND BADGE FEE	-	-	-	-	-	28,200	28,200	28,200	28,200	-
	Total Sales, Fees, Licenses, Permits	$ 50,000	$ 44,358	$ 46,100	$ 49,943	$ 48,100	$ 279,290	$ 279,290	$ 279,290	$ 231,190	480.6%
34110	LAND / BUILDING RENT	$ 1,149,170	$ 1,160,508	$ 1,168,670	$ 1,230,382	$ 1,179,070	$ 1,174,530	$ 1,174,530	$ 1,174,530	$ (4,540)	-0.4%
34115	EQUIPMENT RENT	$ -	$ -	$ -	$ -	$ -	$ 11,200	$ 11,200	$ 11,200	$ 11,200	-
34148	PARKING RENT - METERS	34,700	5,759	27,800	28,400	32,150	410,470	410,470	410,470	378,320	1176.7%
34295	PARKING RENT - OTHER	33,500	11,880	28,600	10,190	10,400	16,200	16,200	16,200	5,800	55.8%
	Total Rents	$ 1,217,370	$ 1,178,147	$ 1,225,070	$ 1,268,972	$ 1,221,620	$ 1,612,400	$ 1,612,400	$ 1,612,400	$ 390,780	32.0%
35510	STATE GRANTS	$ 35,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
	Total Internal / Intergovernmental	$ 35,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
35630	US FEDERAL AVIATION ADMIN (FAA)	$ -	$ 23,000	$ -	$ 63,200	$ -	$ -	$ -	$ -	$ -	-
35641	US DEPT OF THE TREASURY	-	131	-	-	-	-	-	-	-	-
	Total Federal Grants	$ -	$ 23,131	$ -	$ 63,200	$ -	$ -	$ -	$ -	$ -	-
36210	INTEREST	$ 15,000	$ 24,215	$ 18,000	$ 14,413	$ 18,000	$ 20,000	$ 20,000	$ 20,000	$ 2,000	11.1%
36840	ADVERTISING REVENUE	-	-	-	-	-	12,000	12,000	12,000	12,000	-
36895	OTHER REVENUE	-	-	-	3,600	-	-	-	-	-	-
	Total Other Revenues	$ 15,000	$ 24,215	$ 18,000	$ 18,013	$ 18,000	$ 32,000	$ 32,000	$ 32,000	$ 14,000	77.8%
39110	INTERFUND TRANSFERS	$ -	$ -	$ -	$ -	$ 395,500	$ 652,290	$ 652,290	$ 652,290	$ 256,790	64.9%
	Total Interfund Transfers	$ -	$ -	$ -	$ -	$ 395,500	$ 652,290	$ 652,290	$ 652,290	$ 256,790	64.9%
39910	BEGINNING WORKING CAPITAL	$ 1,061,910	$ 1,209,456	$ 988,120	$ 1,005,007	$ 789,250	$ 517,420	$ 517,420	$ 517,420	$ (271,830)	-34.4%
	Total Beginning Balance	$ 1,061,910	$ 1,209,456	$ 988,120	$ 1,005,007	$ 789,250	$ 517,420	$ 517,420	$ 517,420	$ (271,830)	-34.4%
	Total Resources	$ 2,379,280	$ 2,479,307	$ 2,277,290	$ 2,405,134	$ 2,472,470	$ 3,093,400	$ 3,093,400	$ 3,093,400	$ 620,930	25.1%

City of Salem Budget
Airport Fund
FY 2024

Airport 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	$ 289,990	$ 289,970	$ 298,910	$ 300,653	$ 493,940	$ 644,820	$ 644,820	$ 644,820	$ 150,880	30.5%
51025	HOLIDAY - REGULAR	-	-	-	-	250	250	250	250	-	-
51030	OVERTIME	3,500	2,148	3,500	2,836	3,000	1,500	1,500	1,500	(1,500)	-50.0%
51080	STANDBY	17,000	19,341	18,000	20,350	19,000	26,000	26,000	26,000	7,000	36.8%
51120	LEAVE PAYOFF	9,500	443	3,000	-	-	-	-	-	-	-
51210	FICA AND MEDICARE	24,480	23,548	24,740	24,453	25,410	51,450	51,450	51,450	26,040	102.5%
51221	WORKERS' COMP PREMIUM	-	-	1,550	1,550	1,690	2,420	2,420	2,420	730	43.2%
51222	WORKERS' COMP STATE ASSMT	120	78	120	78	120	180	180	180	60	50.0%
51225	PAID FAMILY LEAVE - STATE ASSMT	-	-	1,620	-	1,660	6,730	6,730	6,730	5,070	305.4%
51240	EMPLOYER - RETIREMENT PERS	52,510	51,139	56,270	56,475	57,780	123,150	123,150	123,150	65,370	113.1%
51243	PERS UNFUNDED LIABILITY	16,230	16,230	16,430	16,430	16,960	16,910	16,910	16,910	(50)	-0.3%
51245	EMPLOYER - PERS PICKUP	19,200	18,698	19,400	19,442	19,930	40,350	40,350	40,350	20,420	102.5%
51250	INSURANCE - MEDICAL	73,190	73,188	75,670	75,665	79,590	233,750	233,750	233,750	154,160	193.7%
51255	INSURANCE - VISION	1,240	1,239	1,240	1,239	1,240	4,470	4,470	4,470	3,230	260.5%
51260	INSURANCE - DENTAL	6,050	6,015	6,100	5,962	5,950	16,810	16,810	16,810	10,860	182.5%
51265	INSURANCE - LIFE	600	648	900	657	910	2,260	2,260	2,260	1,350	148.4%
51270	INSURANCE - DISABILITY	310	322	310	332	320	820	820	820	500	156.3%
	Total Personal Services	$ 513,920	$ 503,009	$ 527,760	$ 526,120	$ 727,750	$ 1,171,870	$ 1,171,870	$ 1,171,870	$ 444,120	61.0%
52120	MAIL	$ 100	$ 76	$ 100	$ 41	$ 100	$ 500	$ 500	$ 500	$ 400	400.0%
52130	SUPPLIES	10,000	7,763	8,500	9,495	8,500	15,750	15,750	15,750	7,250	85.3%
52320	ADVERTISING	-	1,264	-	-	-	-	-	-	-	-
52405	TELEPHONE - OFFICE	2,210	2,192	2,300	2,305	2,610	2,590	2,590	2,590	(20)	-0.8%
52410	TELEPHONE - CELLULAR	1,750	1,599	1,600	1,344	1,600	3,340	3,340	3,340	1,740	108.8%
52510	TRAINING	10,230	480	9,330	2,250	8,130	10,490	10,490	10,490	2,360	29.0%
52520	TRAVEL	-	-	-	360	-	-	-	-	-	-
52540	MEALS	-	-	-	-	-	250	250	250	250	-
52550	MILEAGE	450	-	300	-	300	600	600	600	300	100.0%
52560	REGISTRATION	-	100	200	625	200	200	200	200	-	-
52620	CONSTRUCTION CONTRACTS	115,000	-	115,000	-	150,290	115,000	115,000	115,000	(35,290)	-23.5%
52640	ENGINEERING / ARCHITECT SERVICES	20,000	6,859	20,000	33,642	159,500	50,000	50,000	50,000	(109,500)	-68.7%
52670	OTHER PROFESSIONAL SERVICES	243,250	107,917	256,800	177,468	221,970	309,490	309,490	309,490	87,520	39.4%
52710	MEMBERSHIP DUES	3,600	4,875	3,600	4,375	3,600	6,000	6,000	6,000	2,400	66.7%
52720	LICENSES / CERTIFICATIONS	500	300	250	300	-	200	200	200	200	-
52740	PERMITS	1,200	1,257	1,500	1,386	-	3,000	3,000	3,000	3,000	-
52815	CONTROLLED EQUIPMENT	2,430	4,374	1,630	-	81,900	3,550	3,550	3,550	(78,350)	-95.7%
52820	SMALL EQUIPMENT AND SUPPLIES	500	-	300	-	-	5,000	5,000	5,000	5,000	-
52830	COMPUTER SOFTWARE AND LICENSES	950	1,169	960	1,151	1,160	2,770	2,770	2,770	1,610	138.8%
52910	DIESEL FUEL	1,500	-	800	103	800	2,630	2,630	2,630	1,830	228.8%
52930	GASOLINE	3,000	1,342	2,000	1,204	2,000	2,530	2,530	2,530	530	26.5%
53210	INSURANCE	-	3,777	-	-	-	1,500	1,500	1,500	1,500	-
53211	LIABILITY INSURANCE	2,760	2,760	6,150	6,150	6,820	8,150	8,150	8,150	1,330	19.5%
53310	VEHICLE MAINTENANCE	8,000	8,474	8,300	2,672	-	18,000	18,000	18,000	18,000	-

City of Salem Budget
Airport Fund
FY 2024

Airport 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
53320	EQUIPMENT MAINTENANCE	10,000	1,080	8,750	3,608	-	13,000	13,000	13,000	13,000	-
53380	OTHER MAINTENANCE AND REPAIRS	7,500	5,345	7,000	7,011	-	7,000	7,000	7,000	7,000	-
53530	OUTSIDE RENTAL	-	1,071	-	-	-	-	-	-	-	-
53610	GAS	6,000	5,026	6,000	5,506	6,000	7,080	7,080	7,080	1,080	18.0%
53620	ELECTRIC	27,500	23,748	27,500	29,596	27,500	27,580	27,580	27,580	80	0.3%
53630	WATER	500	1,114	700	1,141	1,000	1,360	1,360	1,360	360	36.0%
53650	REFUSE DISPOSAL	2,500	1,801	2,400	1,875	2,400	2,410	2,410	2,410	10	0.4%
53710	CLAIMS AND DAMAGES	-	-	-	3,000	-	-	-	-	-	-
53733	CLOTHING - UNIFORMS (TAX-EXEMPT)	800	-	800	-	-	-	-	-	-	-
53734	SAFETY CLOTHING AND EQUIPMENT	-	-	-	12	1,000	-	-	-	(1,000)	-100.0%
53767	BANKING AND INVESTMENT FEES	1,000	1,441	1,000	1,538	1,000	1,500	1,500	1,500	500	50.0%
53770	BAD DEBT - WRITE OFF	5,000	-	5,000	-	5,000	5,000	5,000	5,000	-	-
53812	INTRA CITY - DIRECT CHG (LABOR)	61,980	76,704	71,580	65,534	103,860	139,240	139,240	139,240	35,380	34.1%
53813	INTRA CITY - BUDGETED TRANSFERS	123,020	123,020	129,430	129,430	114,730	70,000	70,000	70,000	(44,730)	-39.0%
53815	INTRA CITY - INTERDEPARTMENTAL BILLINGS	39,250	13,510	44,230	21,008	51,220	6,000	6,000	6,000	(45,220)	-88.3%
53830	RADIO	-	-	890	890	1,130	770	770	770	(360)	-31.9%
53840	MOTOR POOL RENTAL	15,100	15,100	14,910	14,910	22,150	14,670	14,670	14,670	(7,480)	-33.8%
53841	EQUIPMENT REPLACEMENT CHARGE	15,000	15,000	15,000	15,000	20,000	25,000	25,000	25,000	5,000	25.0%
53851	COPY	350	-	350	-	-	-	-	-	-	-
53854	PHOTOCOPIES	1,250	914	1,250	924	1,000	2,500	2,500	2,500	1,500	150.0%
53860	BUILDING SERVICES	3,470	-	3,830	-	4,820	5,230	5,230	5,230	410	8.5%
53865	BUILDING SECURITY	-	-	-	-	-	420	420	420	420	-
53900	SUPPORT SERVICES CHARGE	126,210	126,210	131,640	131,640	100,640	101,460	101,460	101,460	820	0.8%
54850	OTHER SPECIAL PAYMENTS	50,000	59,185	35,000	2,502	37,500	50,000	50,000	50,000	12,500	33.3%
	Total Materials and Services	$ 923,860	$ 626,846	$ 946,880	$ 679,996	$ 1,150,430	$ 1,041,760	$ 1,041,760	$ 1,041,760	$ (108,670)	-9.4%
60120	PRINCIPAL	$ 42,410	$ 42,406	$ 42,910	$ 42,909	$ 43,660	$ -	$ -	$ -	$ (43,660)	-100.0%
60130	INTEREST	2,040	2,039	1,500	1,492	570	-	-	-	(570)	-100.0%
	Total Debt Service	$ 44,450	$ 44,446	$ 44,410	$ 44,400	$ 44,230	$ -	$ -	$ -	$ (44,230)	-100.0%
61110	CONTINGENCIES	$ 597,050	$ -	$ 758,240	$ -	$ 550,060	$ 332,040	$ 332,040	$ 332,040	$ (218,020)	-39.6%
	Total Contingencies	$ 597,050	$ -	$ 758,240	$ -	$ 550,060	$ 332,040	$ 332,040	$ 332,040	$ (218,020)	-39.6%
62110	TRANSFERS TO OTHER FUNDS	$ 300,000	$ 300,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
	Total Interfund Transfers	$ 300,000	$ 300,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
	Total Expenditures	$ 2,379,280	$ 1,474,300	$ 2,277,290	$ 1,250,517	$ 2,472,470	$ 2,545,670	$ 2,545,670	$ 2,545,670	$ 73,200	3.0%

City of Salem Budget
Building and Safety Fund Assumptions and Trends
FY 2024

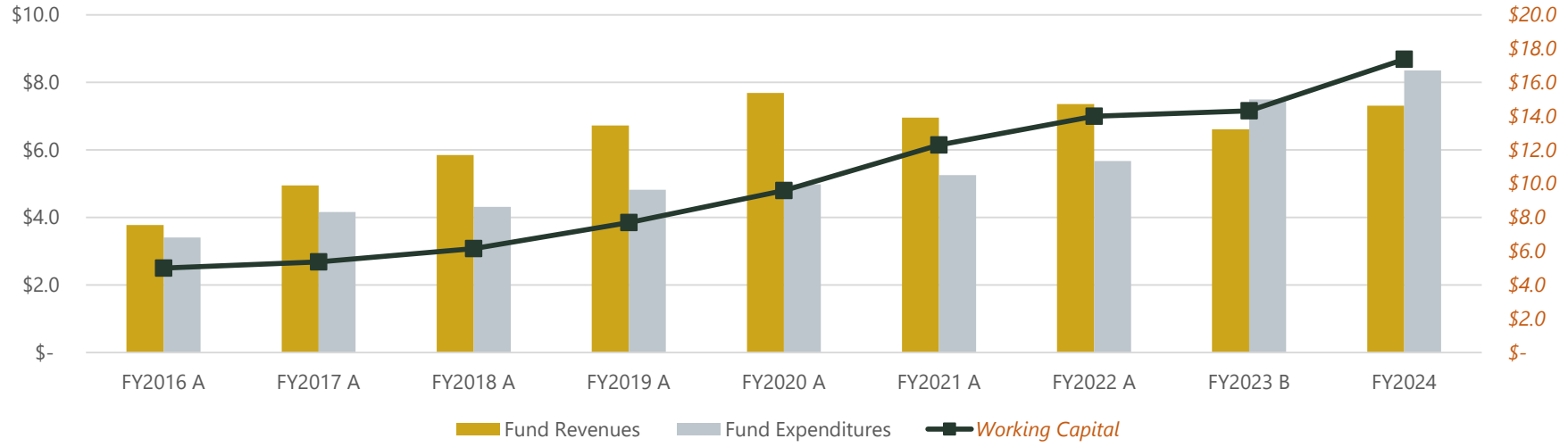
Account	Assumption	Amount
	Proceeds from the Building Permit Program and Permit Application Center activities	
32835	Building Permits: building permit and plan review fees for residential / commercial new construction and alterations, estimating a 10% increase over the FY 2023 Budget	$ 5,460,000
32840	Electrical Permits: residential / commercial construction projects, estimating a 7.9% increase over the FY 2023 Budget	$ 550,710
32845	Mechanical Permits: residential / commercial construction projects, estimating 29.4% increase over the FY 2023 Budget	$ 550,510
32850	Plumbing Permits: residential / commercial construction projects, estimating a 25.1% increase over the FY 2023 Budget	$ 567,510
32895	Other Permits: non-construction permits and licenses including business vocational licenses, estimating a 15.9% decrease from the FY 2023 Budget	$ 22,670

Not all revenues included on the next page are highlighted here.

See the result areas of *Safe Community* and *Strong and Diverse Economy* for more information about Building and Safety Fund program expenses.

Building and Safety Fund Revenues, Expenditures, and Working Capital - Multi-Year View

In millions



City of Salem Budget
Building and Safety Fund
FY 2024

Building and Safety 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
32320	DOCUMENT SALES	$ 500	$ 214	$ 500	$ 571	$ 500	$ -	$ -	$ -	$ (500)	-100.0%
32347	MARIJUANA APPLICATION FEE	-	-	-	-	-	-	-	-	-	-
32644	PROCESSING FEE	22,500	14,565	22,500	14,273	20,000	20,000	20,000	20,000	-	-
32835	BUILDING PERMITS	4,817,470	5,040,467	4,961,990	5,414,667	4,961,990	5,460,000	5,460,000	5,460,000	498,010	10.0%
32840	ELECTRICAL PERMITS	495,550	517,614	510,420	531,025	510,420	550,710	550,710	550,710	40,290	7.9%
32845	MECHANICAL PERMITS	413,050	436,480	425,440	548,517	425,440	550,510	550,510	550,510	125,070	29.4%
32850	PLUMBING PERMITS	440,400	585,977	453,610	567,774	453,610	567,510	567,510	567,510	113,900	25.1%
32895	OTHER PERMITS	52,300	24,663	26,940	21,964	26,940	22,670	22,670	22,670	(4,270)	-15.9%
	Total Sales, Fees, Licenses, Permits	$ 6,241,770	$ 6,619,979	$ 6,401,400	$ 7,098,790	$ 6,398,900	$ 7,171,400	$ 7,171,400	$ 7,171,400	$ 772,500	12.1%
35212	INTRAFUND - DIRECT CHG (LABOR)	$ -	$ 408	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
35213	INTRAFUND - BUDGETED TRANSFERS	148,480	148,480	124,510	124,510	-	-	-	-	-	-
	Total Internal / Intergovernmental	$ 148,480	$ 148,888	$ 124,510	$ 124,510	$ -	$ -	$ -	$ -	$ -	-
35641	US DEPT OF THE TREASURY	$ -	$ 384	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
	Total Federal Grants	$ -	$ 384	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
36210	INTEREST	$ 97,370	$ 187,365	$ 184,430	$ 137,806	$ 209,980	$ 140,000	$ 140,000	$ 140,000	$ (69,980)	-33.3%
36815	WAGE RECOVERY	-	-	-	-	-	-	-	-	-	-
36895	OTHER REVENUE	-	-	-	593	-	-	-	-	-	-
	Total Other Revenue	$ 97,370	$ 187,365	$ 184,430	$ 138,398	$ 209,980	$ 140,000	$ 140,000	$ 140,000	$ (69,980)	-33.3%
39910	BEGINNING WORKING CAPITAL	$ 12,237,360	$ 12,295,027	$ 13,202,380	$ 13,998,838	$ 14,316,670	$ 17,366,400	$ 17,366,400	$ 17,366,400	$ 3,049,730	21.3%
	Total Beginning Balance	$ 12,237,360	$ 12,295,027	$ 13,202,380	$ 13,998,838	$ 14,316,670	$ 17,366,400	$ 17,366,400	$ 17,366,400	$ 3,049,730	21.3%
	Total Resources	$ 18,724,980	$ 19,251,641	$ 19,912,720	$ 21,360,536	$ 20,925,550	$ 24,677,800	$ 24,677,800	$ 24,677,800	$ 3,752,250	17.9%

City of Salem Budget
Building and Safety Fund
FY 2024

Building and Safety 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	$ 2,098,920	$ 1,853,033	$ 2,183,320	$ 2,048,289	$ 2,726,500	$ 2,811,490	$ 2,811,490	$ 2,811,490	$ 84,990	3.1%
51020	SEASONAL AND RELIEF	73,310	-	51,650	-	55,940	63,800	63,800	63,800	7,860	14.1%
51030	OVERTIME	61,990	40,790	63,560	38,714	65,150	65,160	65,160	65,160	10	0.0%
51100	INCENTIVES	115,220	118,125	120,320	295,193	291,510	361,760	361,760	361,760	70,250	24.1%
51120	LEAVE PAYOFF	80,000	13,371	26,540	1,851	27,200	44,500	44,500	44,500	17,300	63.6%
51130	CAR ALLOWANCE	1,090	1,084	1,090	1,084	2,170	1,080	1,080	1,080	(1,090)	-50.2%
51135	CELL PHONE ALLOWANCE	-	-	-	-	490	-	-	-	(490)	-100.0%
51195	OTHER PAY / BENEFITS	5,400	-	2,700	-	2,680	5,420	5,420	5,420	2,740	102.2%
51210	FICA AND MEDICARE	185,570	152,101	186,910	178,761	242,170	254,510	254,510	254,510	12,340	5.1%
51221	WORKERS' COMP PREMIUM	-	-	12,880	12,870	12,720	23,860	23,860	23,860	11,140	87.6%
51222	WORKERS' COMP STATE ASSMT	830	505	850	518	840	1,560	1,560	1,560	720	85.7%
51225	PAID FAMILY LEAVE - STATE ASSMT	-	-	12,210	-	14,380	29,860	29,860	29,860	15,480	107.6%
51230	UNEMPLOYMENT	15,000	19,985	15,390	-	15,400	15,410	15,410	15,410	10	0.1%
51240	EMPLOYER - RETIREMENT PERS	455,090	373,927	461,670	439,109	596,700	640,560	640,560	640,560	43,860	7.4%
51243	PERS UNFUNDED LIABILITY	114,250	114,250	120,970	120,960	125,980	150,860	150,860	150,860	24,880	19.7%
51245	EMPLOYER - PERS PICKUP	145,830	120,022	146,780	138,261	190,120	197,040	197,040	197,040	6,920	3.6%
51250	INSURANCE - MEDICAL	528,380	422,488	536,540	470,323	696,040	677,140	677,140	677,140	(18,900)	-2.7%
51255	INSURANCE - VISION	13,530	10,629	13,130	10,952	15,560	14,750	14,750	14,750	(810)	-5.2%
51260	INSURANCE - DENTAL	44,350	35,317	44,520	36,576	51,690	48,660	48,660	48,660	(3,030)	-5.9%
51265	INSURANCE - LIFE	4,020	3,605	6,130	3,827	7,260	7,360	7,360	7,360	100	1.4%
51270	INSURANCE - DISABILITY	1,180	1,205	1,210	1,294	1,500	1,560	1,560	1,560	60	4.0%
	Total Personal Services	$ 3,943,960	$ 3,280,436	$ 4,008,370	$ 3,798,580	$ 5,142,000	$ 5,416,340	$ 5,416,340	$ 5,416,340	$ 274,340	5.3%
52110	SUBSCRIPTIONS AND BOOKS	$ 8,500	$ 7,538	$ 15,000	$ 4,524	$ 12,970	$ 9,550	$ 9,550	9,550	$ (3,420)	-26.4%
52120	MAIL	6,500	3,812	6,940	3,704	6,940	3,470	3,470	3,470	(3,470)	-50.0%
52130	SUPPLIES	19,500	11,895	19,500	16,898	13,000	13,000	13,000	13,000	-	-
52140	PRINTING AND DUPLICATION	460	-	460	-	460	460	460	460	-	-
52150	RECORDING FEES	250	-	250	-	250	250	250	250	-	-
52320	ADVERTISING	2,000	-	2,000	-	2,000	2,000	2,000	2,000	-	-
52340	EMPLOYEE RECOGNITION	4,000	1,529	4,000	3,572	2,000	8,000	8,000	8,000	6,000	300.0%
52360	RECRUITMENT FEES	1,500	10	500	33	500	500	500	500	-	-
52405	TELEPHONE - OFFICE	14,000	11,331	11,960	11,907	16,630	17,720	17,720	17,720	1,090	6.6%
52410	TELEPHONE - CELLULAR	18,280	17,632	17,830	14,983	16,800	16,680	16,680	16,680	(120)	-0.7%
52510	TRAINING	61,000	29,670	61,000	39,256	78,930	95,220	95,220	95,220	16,290	20.6%
52540	MEALS	1,300	-	1,300	2,537	1,300	2,670	2,670	2,670	1,370	105.4%
52550	MILEAGE	-	-	-	60	200	200	200	200	-	-
52660	TEMP EMPLOYMENT SERVICES	15,000	-	15,000	-	15,000	15,000	15,000	15,000	-	-
52670	OTHER PROFESSIONAL SERVICES	36,900	41,468	50,800	2,000	12,900	12,900	12,900	12,900	-	-
52710	MEMBERSHIP DUES	3,270	2,925	5,040	2,420	3,360	3,860	3,860	3,860	500	14.9%
52720	LICENSES / CERTIFICATIONS	2,500	1,028	5,020	6,612	2,900	3,080	3,080	3,080	180	6.2%
52810	SMALL TOOLS	710	-	700	-	700	700	700	700	-	-
52815	CONTROLLED EQUIPMENT	109,200	29,444	77,680	5,682	71,000	36,200	36,200	36,200	(34,800)	-49.0%
52820	SMALL EQUIPMENT AND SUPPLIES	4,200	1,605	4,200	-	1,000	1,000	1,000	1,000	-	-
52830	COMPUTER SOFTWARE AND LICENSES	14,390	25,424	46,470	25,916	21,070	163,750	163,750	163,750	142,680	677.2%
52930	GASOLINE	12,050	7,436	14,550	7,649	14,550	14,550	14,550	14,550	-	-
53211	LIABILITY INSURANCE	18,330	18,330	15,470	15,470	18,670	28,970	28,970	28,970	10,300	55.2%

City of Salem Budget
Building and Safety Fund
FY 2024

Building and Safety 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
53310	VEHICLE MAINTENANCE	8,700	9,709	15,300	6,202	8,760	12,000	12,000	12,000	3,240	37.0%
53380	OTHER MAINTENANCE AND REPAIRS	6,640	-	6,640	-	6,640	6,640	6,640	6,640	-	-
53510	BUILDING RENTAL	2,280	1,308	1,310	1,428	1,420	1,000	1,000	1,000	(420)	-29.6%
53733	CLOTHING - UNIFORMS (TAX-EXEMPT)	4,500	1,973	4,500	3,570	4,500	4,500	4,500	4,500	-	-
53734	SAFETY CLOTHING AND EQUIPMENT	2,000	1,175	2,000	1,916	1,730	1,730	1,730	1,730	-	-
53767	BANKING AND INVESTMENT FEES	9,000	11,354	9,000	14,701	9,000	11,700	11,700	11,700	2,700	30.0%
53768	DIRECT BANKING FEES	1,500	828	1,000	1,192	1,000	100	100	100	(900)	-90.0%
53769	CARD PROCESSING FEES	102,520	90,823	100,000	95,999	100,000	100,000	100,000	100,000	-	-
53770	BAD DEBT - WRITE OFF	-	-	-	-	-	500	500	500	500	-
53799	OTHER EXPENSES	-	-	-	-	12,000	12,000	12,000	12,000	-	-
53812	INTRA CITY - DIRECT CHG (LABOR)	500	-	500	-	500	500	500	500	-	-
53813	INTRA CITY - BUDGETED TRANSFERS	745,330	745,330	685,320	685,390	577,000	706,360	706,360	706,360	129,360	22.4%
53830	RADIO	19,030	19,030	19,800	19,800	20,070	33,870	33,870	33,870	13,800	68.8%
53840	MOTOR POOL RENTAL	9,620	9,620	12,200	12,200	19,970	14,380	14,380	14,380	(5,590)	-28.0%
53841	EQUIPMENT REPLACEMENT CHARGE	50,000	50,000	50,000	50,000	50,000	290,000	290,000	290,000	240,000	480.0%
53851	COPY	7,000	4,105	7,000	5,748	6,000	7,500	7,500	7,500	1,500	25.0%
53852	MICROFILM	28,820	14,701	57,200	45,124	57,200	2,000	2,000	2,000	(55,200)	-96.5%
53853	PRINTING	-	-	-	-	-	57,200	57,200	57,200	57,200	-
53854	PHOTOCOPIES	1,500	256	1,500	297	1,500	1,500	1,500	1,500	-	-
53865	BUILDING SECURITY	-	-	-	-	-	3,580	3,580	3,580	3,580	-
53900	SUPPORT SERVICES CHARGE	301,080	301,080	266,920	266,920	309,480	424,200	424,200	424,200	114,720	37.1%
	Total Materials and Services	$ 1,653,860	$ 1,472,368	$ 1,615,860	$ 1,373,708	$ 1,499,900	$ 2,140,990	$ 2,140,990	$ 2,140,990	$ 641,090	42.7%
55130	EQUIPMENT AND MACHINERY	$ -	$ -	$ -	$ -	$ 50,000	$ -	$ -	-	$ (50,000)	-100.0%
	Total Capital Outlay	$ -	$ -	$ -	$ -	$ 50,000	$ -	$ -	$ -	$ (50,000)	-100.0%
61110	CONTINGENCIES	$ 300,000	$ -	$ 300,000	$ -	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ -	-
	Total Contingencies	$ 300,000	$ -	$ 300,000	$ -	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ -	-
62110	INTERFUND TRANSFERS	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ -	-
	Total Interfund Transfers	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ -	-
	Total Expenditures	$ 6,397,820	$ 5,252,803	$ 6,424,230	$ 5,672,288	$ 7,491,900	$ 8,357,330	$ 8,357,330	$ 8,357,330	$ 865,430	11.6%

City of Salem Budget
Capital Improvements Fund Assumptions and Trends
FY 2024

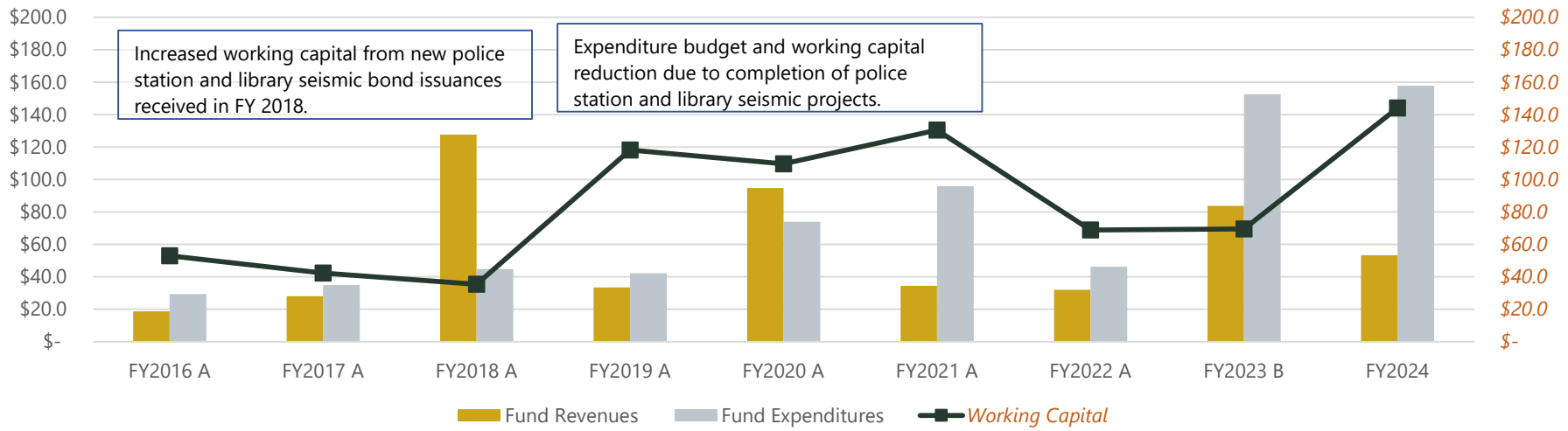
Account	Assumption	Amount
Proceeds from various sources to support projects in the Capital Improvement Fund		
35395	Other Government Agencies: for construction project funding, estimating no change from the FY 2023 Budget	$ 10,000,000
35510-35519	State Grants: grants anticipated for construction project funding, estimating a 101.1% increase over the FY 2023 Budget	$ 1,896,210
39102-39115	Interfund Transfers: to fund construction projects, estimating a 29.9% decrease from the FY 2023 Budget	$ 25,692,210
35610-35641	Other Grants - Federal: grants anticipated for construction project funding, estimating a 11.3% decrease from the FY 2023 Budget	$ 12,064,210

Not all revenues included on the next page are highlighted here.

See the Capital Improvements section for more information about Capital Improvement Fund projects.

Capital Improvements Fund Revenues, Expenditures, and Working Capital - Multi-Year View

In millions



City of Salem Budget
Capital Improvements Fund
FY 2024

Capital Improvements 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
32695	OTHER FEE	$ -	$ 3,253	$ -	$ 22,931	$ -	$ -	$ -	$ -	$ -	-
34110	LAND / BUILDING RENT	-	21,815	-	21,815	-	-	-	-	-	-
35367	CITY OF KEIZER	202,070	-	239,940	-	284,100	256,480	256,480	256,480	(27,620)	-9.7%
35382	MID-WILL VLY CNCL OF GOVTS	-	-	-	942,961	-	-	-	-	-	-
35395	OTHER GOVERNMENT AGENCIES	26,988,190	-	30,000,000	-	10,000,000	10,000,000	10,000,000	10,000,000	-	-
35510	STATE GRANTS	-	101,885	1,900,000	-	19,734,550	1,816,060	1,816,060	1,816,060	(17,918,490)	-90.8%
35516	STATE-ENERGY TRUST OF OREGON (OET)	1,010,650	1,225,000	224,110	962,236	-	-	-	-	-	-
35519	STATE-DEPT OF TRANSPORTATION (ODOT)	1,668,260	664,484	959,160	715,559	942,960	1,896,210	1,896,210	1,896,210	953,250	101.1%
35615	OTHER FEDERAL GRANTS	1,000,000	-	-	-	3,170,570	-	-	-	(3,170,570)	-100.0%
35627	US DEPARTMENT OF ENERGY	-	45,240	-	38,646	-	-	-	-	-	-
35630	US FEDERAL AVIATION ADMIN (FAA)	974,420	73,790	2,895,000	535,212	500,000	589,950	589,950	589,950	89,950	18.0%
35632	US FEDERAL HIGHWAY ADMIN (FHWA)	9,318,790	68,001	8,990,340	112,131	9,933,850	11,474,260	11,474,260	11,474,260	1,540,410	15.5%
35633	US FEDERAL HIGHWAY TRANSPORTATION	-	1,297,602	-	80,096	-	-	-	-	-	-
35641	US DEPT OF THE TREASURY	-	-	-	2,700,958	-	-	-	-	-	-
35655	OTHER GRANTS	-	3,000,000	3,000,000	-	-	-	-	-	-	-
	Total Internal / Intergovernmental	$ 41,162,380	$ 6,501,070	$ 48,208,550	$ 6,132,544	$ 44,566,030	$ 26,032,960	$ 26,032,960	$ 26,032,960	$ (18,533,070)	-41.6%
36210	INTEREST	$ 1,853,110	$ 860,738	$ 42,740	$ 449,176	$ 196,130	$ 891,550	$ 891,550	$ 891,550	$ 695,420	354.6%
36820	DONATIONS	560,000	127,800	276,730	1,100	360,000	360,000	360,000	360,000	-	-
36825	ENERGY INCENTIVES	-	-	-	2,500	-	-	-	-	-	-
36895	OTHER REVENUE	-	150,744	-	47,153	-	-	-	-	-	-
38710	BOND PROCEEDS	-	108,715	11,641,770	-	-	-	-	-	-	-
38715	LOAN PROCEEDS	95,430	3,463,000	-	-	-	-	-	-	-	-
38755	SALE OF ASSETS	-	-	1,200,000	1,386,643	2,030,050	300,000	300,000	300,000	(1,730,050)	-85.2%
	Total Other Revenue	$ 2,508,540	$ 4,710,997	$ 13,161,240	$ 1,886,572	$ 2,586,180	$ 1,551,550	$ 1,551,550	$ 1,551,550	$ (1,034,630)	-40.0%
39102	INTERFUND TRANSFERS - RATES	$ 19,485,440	$ 19,485,440	$ 20,130,000	$ 20,130,000	$ 28,462,800	$ 22,042,180	$ 22,042,180	$ 22,042,180	$ (6,420,620)	-22.6%
39105	INTERFUND TRANSFERS - GENERAL FUND	4,663,000	310,000	779,250	878,075	1,349,400	381,150	381,150	381,150	(968,250)	-71.8%
39107	INTERFUND TRANSFERS - BIKEWAY	131,670	131,670	129,570	129,570	154,180	143,450	143,450	143,450	(10,730)	-7.0%
39108	INTERFUND TRANSFERS - TOT	-	-	-	-	282,000	215,000	215,000	215,000	(67,000)	-23.8%
39110	INTERFUND TRANSFERS	2,755,000	3,263,000	2,802,000	2,802,000	6,399,910	2,910,430	2,910,430	2,910,430	(3,489,480)	-54.5%
	Total Interfund Transfers	$ 27,035,110	$ 23,190,110	$ 23,840,820	$ 23,939,645	$ 36,648,290	$ 25,692,210	$ 25,692,210	$ 25,692,210	$ (10,956,080)	-29.9%
39910	BEGINNING WORKING CAPITAL	$ 114,802,400	$ 130,442,328	$ 64,578,300	$ 68,923,414	$ 69,491,620	$ 143,668,500	$ 143,668,500	$ 144,056,500	$ 74,564,880	107.3%
	Total Beginning Balance	$ 114,802,400	$ 130,442,328	$ 64,578,300	$ 68,923,414	$ 69,491,620	$ 143,668,500	$ 143,668,500	$ 144,056,500	$ 74,564,880	107.3%
	Total Resources	$ 185,508,430	$ 164,844,504	$ 149,788,910	$ 100,882,176	$ 153,292,120	$ 196,945,220	$ 196,945,220	$ 197,333,220	$ 44,041,100	28.7%

City of Salem Budget
Capital Improvements Fund
FY 2024

Capital Improvements 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
52120	MAIL	$ -	$ 2,190	$ -	$ 472	$ -	$ -	$ -	$ -	$ -	-
52130	SUPPLIES	-	8,547	-	1,230	-	-	-	-	-	-
52140	PRINTING AND DUPLICATION	-	-	-	521	-	-	-	-	-	-
52150	RECORDING FEES	-	1,395	-	1,121	-	-	-	-	-	-
52320	ADVERTISING	-	5,676	-	8,174	-	-	-	-	-	-
52460	COMMUNICATION - OTHER	-	22,854	-	8,106	-	-	-	-	-	-
52520	TRAVEL	-	1,406	-	921	-	-	-	-	-	-
52530	LODGING	-	-	-	2,713	-	-	-	-	-	-
52540	MEALS	-	-	-	429	-	-	-	-	-	-
52550	MILEAGE	-	177	-	-	-	-	-	-	-	-
52620	CONSTRUCTION CONTRACTS	157,624,130	78,068,705	117,627,060	24,332,182	119,193,940	115,883,300	115,883,300	116,088,060	(3,105,880)	-2.6%
52640	ENGINEERING / ARCHITECT SERVICES	191,190	6,236,693	165,960	5,715,847	411,110	385,350	385,350	385,350	(25,760)	-6.3%
52650	LEGAL / COURT SERVICES	-	6,328	-	3,591	-	-	-	-	-	-
52670	OTHER PROFESSIONAL SERVICES	6,344,360	4,102,616	2,247,540	4,549,566	2,485,620	2,338,280	2,338,280	2,507,000	21,380	0.9%
52720	LICENSES / CERTIFICATIONS	-	-	-	12,105	-	-	-	-	-	-
52740	PERMITS	-	536,081	-	517,264	-	-	-	-	-	-
52810	SMALL TOOLS	-	-	-	406	-	-	-	-	-	-
52815	CONTROLLED EQUIPMENT	-	279,918	-	331,125	90,000	1,458,900	1,458,900	1,461,240	1,371,240	1523.6%
52820	SMALL EQUIPMENT AND SUPPLIES	-	52,901	-	4,788	-	-	-	-	-	-
52830	COMPUTER SOFTWARE AND LICENSES	-	170,960	-	675,996	400,000	420,000	420,000	432,180	32,180	8.0%
52865	OTHER TECHNICAL SUPPLIES	-	281	-	-	-	-	-	-	-	-
53320	EQUIPMENT MAINTENANCE	-	28,503	-	6,355	-	-	-	-	-	-
53340	FACILITIES MAINTENANCE	-	-	-	411	-	-	-	-	-	-
53380	OTHER MAINTENANCE AND REPAIRS	-	27,897	-	120,003	-	-	-	-	-	-
53530	OUTSIDE RENTAL	-	1,856	-	-	-	-	-	-	-	-
53620	ELECTRIC	-	4,633	-	13,724	-	-	-	-	-	-
53630	WATER	-	-	-	83	-	-	-	-	-	-
53650	REFUSE DISPOSAL	-	120	-	1,135	-	-	-	-	-	-
53720	TAXES AND ASSESSMENTS	-	3,507	-	1,338	-	-	-	-	-	-
53760	LABORATORY - SUPPLIES	-	-	-	5,523	-	-	-	-	-	-
53767	BANKING AND INVESTMENT FEES	-	26,820	-	30,481	-	-	-	-	-	-
53790	CONSTRUCTION - UNSPECIFIED	15,949,090	-	19,103,130	-	18,336,140	15,706,430	15,706,430	15,706,430	(2,629,710)	-14.3%
53812	INTRA CITY - DIRECT CHG (LABOR)	755,590	3,084,081	1,218,420	2,937,167	1,706,900	7,388,030	7,388,030	7,388,030	5,681,130	332.8%
53815	INTRA CITY - INTERDEPART. BILLINGS	-	243,221	-	349,173	-	-	-	-	-	-
53851	COPY	-	4,259	-	5,297	-	-	-	-	-	-
53853	PRINTING	-	202	-	-	-	-	-	-	-	-
53860	BUILDING SERVICES	-	(5)	-	77,630	-	-	-	-	-	-
53900	SUPPORT SERVICES CHARGE	358,070	358,070	423,800	423,800	506,760	528,730	528,730	528,730	21,970	4.3%
54810	SPECIAL PAYMENTS - RIGHT OF WAY	3,536,000	30,000	2,553,000	2,394,315	-	620,060	620,060	620,060	620,060	-
54811	SPECIAL PAYMENTS - PERM. EASEMENT	-	16,047	-	446,321	-	-	-	-	-	-
54812	SPECIAL PAYMENTS - TEMPORARY EASEME	-	1,500	-	14,000	-	-	-	-	-	-
54850	OTHER SPECIAL PAYMENTS	-	1,783	-	230,000	-	-	-	-	-	-
	Total Materials and Services	$ 184,758,430	$ 93,329,222	$ 143,338,910	$ 43,223,313	$ 143,130,470	$ 144,729,080	$ 144,729,080	$ 145,117,080	$ 1,986,610	1.4%

City of Salem Budget
Capital Improvements Fund
FY 2024

Capital Improvements 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
55105	ART	$ -	$ 81,500	$ -	$ 18,000	$ -	$ -	$ -	$ -	$ -	-
55110	LAND	-	82,687	-	8,653	675,000	3,625,000	3,625,000	3,625,000	2,950,000	437.0%
55120	BUILDINGS AND IMPROVEMENTS	-	-	3,000,000	2,700,958	4,900,000	860,600	860,600	860,600	(4,039,400)	-82.4%
55125	IMPROVEMENTS OTHER THAN BUILDINGS	-	1,267,031	-	221,614	-	-	-	-	-	-
55130	EQUIMENT AND MACHINERY	750,000	1,160,651	3,450,000	24,647	3,986,650	1,209,220	1,209,220	1,209,220	(2,777,430)	-69.7%
55150	FLEET REPLACEMENT	-	-	-	-	-	6,055,050	6,055,050	6,055,050	6,055,050	-
	Total Capital Outlay	$ 750,000	$ 2,591,868	$ 6,450,000	$ 2,973,872	$ 9,561,650	$ 11,749,870	$ 11,749,870	$ 11,749,870	$ 2,188,220	22.9%
62110	INTERFUND TRANSFERS	$ -	$ -	$ -	$ -	$ -	$ 927,500	$ 927,500	$ 927,500	$ 927,500	-
	Total Interfund Transfers	$ -	$ -	$ -	$ -	$ -	$ 927,500	$ 927,500	$ 927,500	$ 927,500	-
	Total Expenditures	$ 185,508,430	$ 95,921,090	$ 149,788,910	$ 46,197,185	$ 152,692,120	$ 157,406,450	$ 157,406,450	$ 157,794,450	$ 5,102,330	3.3%

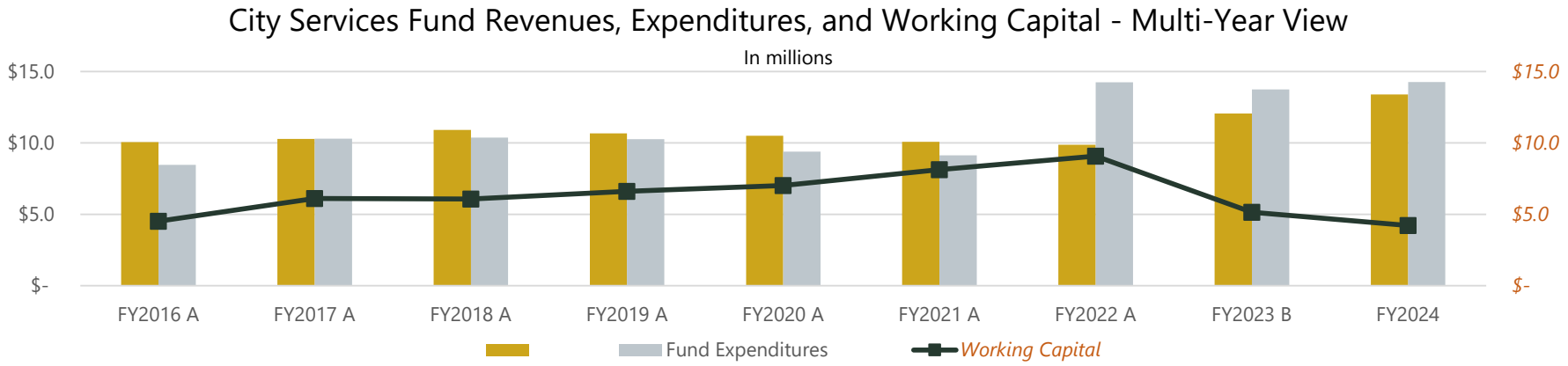
City of Salem Budget
City Services Fund Assumptions and Trends
FY 2024

Account	Assumption	Amount
	Proceeds from the various "lines of business" in the City Services Fund	
35105	Internal Usage Revenue: Internal charges from City Services provided to departments. Estimated to increase 11.9% over the FY 2023 Budget	$ 11,182,470
35213	Intrafund Budgeted Transfers: Shops Facilities Maintenance, Telecommunications Services, and Document Services revenues received from benefitting funds, a 32.5% increase over the FY 2023 Budget	$ 609,550

Account	Assumption	Amount
34120	Radio Rent: Radio rental rate revenue charged to various funds and users, a 2.0% increase over the FY 2023 Budget	$ 1,186,270

Not all revenues included on the next page are highlighted here.

See the result areas of *Good Governance; Safe Community;* and *Safe, Reliable, and Efficient Infrastructure* for more information about City Services Fund programs.



Multiple internal services are housed in the City Services Fund - fleet, radio communications, telecommunications and communications interconnectivity, document services, shops facilities maintenance, the City's warehouse, and a new cost center for building security. The significant expense in FY 2022 and subsequent drop in working capital for FY 2023 is the result of an $3.97 million transfer from the radio communications operations cost center in the City Services Fund to related cost centers in the Equipment Replacement Fund for the ongoing replacement of each department's radio equipment. Revenue increases in FY 2023 and FY 2024 reflect an increase in radio communications radio rent rates associated with increased replacement costs and system needs.

City of Salem Budget
City Services Fund
FY 2024

City Services Fund Resources and Expenditures

	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
Resources										
Sales, Fees, Licenses & Permits	$ -	$ 80	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Rents	1,821,340	1,840,025	1,225,150	1,246,041	1,312,930	1,321,400	1,321,400	1,321,400	8,470	0.6%
Internal and Intergovernmental	9,149,260	8,058,043	9,044,390	8,506,235	10,660,730	12,044,860	12,044,860	12,044,860	1,384,130	13.0%
Other Revenue	89,820	174,443	122,600	124,622	91,260	22,780	22,780	22,780	(68,480)	-75.0%
Transfers	25,000	-	-	-	-	-	-	-	-	-
Beginning Working Capital	7,640,660	8,123,296	8,911,530	9,075,421	5,141,280	4,189,950	4,189,950	4,215,940	(925,340)	-18.0%
Total Resources	$ 18,726,080	$ 18,195,887	$ 19,303,670	$ 18,952,318	$ 17,206,200	$ 17,578,990	$ 17,578,990	$ 17,604,980	$ 398,780	2.3%
Expenditures										
Personal Services	$ 2,696,740	$ 2,389,896	$ 2,827,190	$ 2,188,632	$ 3,096,050	$ 3,151,990	$ 3,151,990	$ 3,151,990	$ 55,940	1.8%
Materials and Services	8,549,280	6,680,570	8,569,600	8,077,007	10,454,650	10,740,540	10,740,540	10,766,530	311,880	3.0%
Capital	154,000	-	120,000	12,682	150,000	307,850	307,850	307,850	157,850	105.2%
Interfund Transfers	350,000	50,000	4,323,850	3,973,848	40,000	40,000	40,000	40,000	-	-
	$ 11,750,020	$ 9,120,466	$ 15,840,640	$ 14,252,169	$ 13,740,700	$ 14,240,380	$ 14,240,380	$ 14,266,370	$ 525,670	3.8%

City of Salem Budget
City Services Fund - Fleet Services
FY 2024

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
Resources											
35105	INTERNAL USAGE REVENUE	$ 5,563,980	$ 4,861,778	$ 5,552,270	$ 5,032,911	$ 6,048,170	$ 7,505,300	$ 7,505,300	$ 7,505,300	$ 1,457,130	24.1%
35335	STATE GAS TAX REFUND	1,500	-	1,500	-	-	-	-	-	-	-
35361	STATE REIMBURSEMENT	-	-	-	738	-	-	-	-	-	-
35367	CITY OF KEIZER	9,500	10,552	9,500	8,940	10,770	11,200	11,200	11,200	430	4.0%
35370	MARION COUNTY	9,500	13,296	9,500	29,396	13,570	14,110	14,110	14,110	540	4.0%
	Total Internal / Intergovernmental	$ 5,584,480	$ 4,885,627	$ 5,572,770	$ 5,071,984	$ 6,072,510	$ 7,530,610	$ 7,530,610	$ 7,530,610	$ 1,458,100	24.0%
35641	US DEPT OF THE TREASURY	$ -	$ 1,170	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
	Total Federal Grants	$ -	$ 1,170	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
36210	INTEREST	$ -	$ 53,937	$ -	$ 33,508	$ -	$ -	$ -	$ -	$ -	-
36830	CORPORATE CARD REBATE	-	306	-	584	-	-	-	-	-	-
36895	OTHER REVENUE	-	1,095	-	1,356	510	1,030	1,030	1,030	520	102.0%
	Total Other Revenue	$ -	$ 55,337	$ -	$ 35,448	$ 510	$ 1,030	$ 1,030	$ 1,030	$ 520	102.0%
39910	BEGINNING WORKING CAPITAL	$ 3,071,290	$ 3,395,236	$ 3,175,070	$ 2,997,455	$ 2,720,370	$ 1,680,380	$ 1,680,380	$ 1,680,380	$ (1,039,990)	-38.2%
	Total Beginning Balance	$ 3,071,290	$ 3,395,236	$ 3,175,070	$ 2,997,455	$ 2,720,370	$ 1,680,380	$ 1,680,380	$ 1,680,380	$ (1,039,990)	-38.2%
	Total Resources	$ 8,655,770	$ 8,337,370	$ 8,747,840	$ 8,104,888	$ 8,793,390	$ 9,212,020	$ 9,212,020	$ 9,212,020	$ 418,630	4.8%

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
Expenditures											
51010	SALARIES AND WAGES	$ 990,030	$ 933,807	$ 1,035,570	$ 849,346	$ 1,092,000	$ 1,135,440	$ 1,135,440	$ 1,135,440	$ 43,440	4.0%
51020	SEASONAL AND RELIEF	17,720	-	18,070	-	18,800	22,070	22,070	22,070	3,270	17.4%
51030	OVERTIME	10,200	3,312	10,450	10,232	10,440	4,160	4,160	4,160	(6,280)	-60.2%
51080	STANDBY	1,010	425	1,030	190	1,020	930	930	930	(90)	-8.8%
51090	DIFFERENTIAL	7,190	7,358	7,370	6,662	7,700	7,370	7,370	7,370	(330)	-4.3%
51100	INCENTIVES	9,380	25,163	24,710	31,639	33,590	35,650	35,650	35,650	2,060	6.1%
51120	LEAVE PAYOFF	5,010	4,680	5,190	9,030	5,190	5,190	5,190	5,190	-	-
51195	OTHER PAY / BENEFITS	6,280	-	6,880	-	3,930	4,760	4,760	4,760	830	21.1%
51210	FICA AND MEDICARE	79,600	71,193	84,330	68,523	89,410	92,630	92,630	92,630	3,220	3.6%
51221	WORKERS' COMP PREMIUM	-	-	7,870	7,860	8,100	16,550	16,550	16,550	8,450	104.3%
51222	WORKERS' COMP STATE ASSMT	470	295	470	266	470	780	780	780	310	66.0%
51225	PAID FAMILY LEAVE - STATE ASSMT	-	-	5,510	-	5,680	11,740	11,740	11,740	6,060	106.7%
51240	EMPLOYER - RETIREMENT PERS	178,420	166,909	196,780	148,784	208,560	222,610	222,610	222,610	14,050	6.7%
51243	PERS UNFUNDED LIABILITY	54,400	54,400	55,990	55,990	58,660	59,580	59,580	59,580	920	1.6%
51245	EMPLOYER - PERS PICKUP	61,370	57,244	65,060	48,386	69,000	71,320	71,320	71,320	2,320	3.4%
51250	INSURANCE - MEDICAL	279,720	269,877	293,970	241,243	340,160	290,300	290,300	290,300	(49,860)	-14.7%
51255	INSURANCE - VISION	7,270	6,909	7,460	6,076	8,360	6,970	6,970	6,970	(1,390)	-16.6%

City of Salem Budget
City Services Fund - Fleet Services
FY 2024

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
51260	INSURANCE - DENTAL	24,920	23,528	25,700	20,111	27,160	20,840	20,840	20,840	(6,320)	-23.3%
51265	INSURANCE - LIFE	2,190	1,975	3,230	1,755	3,250	3,310	3,310	3,310	60	1.8%
51270	INSURANCE - DISABILITY	460	457	490	283	500	500	500	500	-	-
	Total Personal Services	$ 1,735,640	$ 1,627,533	$ 1,856,130	$ 1,506,375	$ 1,991,980	$ 2,012,700	$ 2,012,700	$ 2,012,700	$ 20,720	1.0%
52110	SUBSCRIPTIONS AND BOOKS	$ -	$ 85	$ -	$ 7,302	$ -	$ -	$ -	$ -	$ -	-
52120	MAIL	1,030	172	1,030	571	1,190	770	770	770	(420)	-35.3%
52130	SUPPLIES	9,120	11,521	9,120	10,509	10,330	11,220	11,220	11,220	890	8.6%
52320	ADVERTISING	500	790	500	-	520	520	520	520	-	-
52340	EMPLOYEE RECOGNITION	-	88	-	-	-	-	-	-	-	-
52360	RECRUITMENT FEES	-	10	-	166	-	-	-	-	-	-
52405	TELEPHONE - OFFICE	4,960	3,971	4,960	4,195	3,930	3,860	3,860	3,860	(70)	-1.8%
52410	TELEPHONE - CELLULAR	4,070	2,659	4,070	3,302	4,610	3,820	3,820	3,820	(790)	-17.1%
52460	COMMUNICATION - OTHER	-	-	-	-	-	-	-	-	-	-
52510	TRAINING	7,870	10,135	7,870	5,853	8,070	10,860	10,860	10,860	2,790	34.6%
52670	OTHER PROFESSIONAL SERVICES	30,000	25,295	16,850	2,614	9,320	6,920	6,920	6,920	(2,400)	-25.8%
52710	MEMBERSHIP DUES	910	998	910	743	940	940	940	940	-	-
52720	LICENSES / CERTIFICATIONS	9,120	6,474	9,120	905	10,070	13,790	13,790	13,790	3,720	36.9%
52740	PERMITS	1,510	230	2,510	279	1,760	3,330	3,330	3,330	1,570	89.2%
52810	SMALL TOOLS	9,120	7,391	9,120	10,608	8,460	-	-	-	(8,460)	-100.0%
52815	CONTROLLED EQUIPMENT	10,800	40,196	2,400	11,888	9,920	13,500	13,500	13,500	3,580	36.1%
52820	SMALL EQUIPMENT AND SUPPLIES	9,930	(87)	9,940	18,512	9,220	2,500	2,500	2,500	(6,720)	-72.9%
52830	COMPUTER SOFTWARE AND LICENSES	275,370	253,229	140,630	144,099	144,480	202,350	202,350	202,350	57,870	40.1%
52840	AUTOMOTIVE PARTS	610,000	646,360	610,000	821,962	991,280	858,890	858,890	858,890	(132,390)	-13.4%
52850	TIRES AND TUBES	226,500	198,012	226,500	209,245	249,360	5,000	5,000	5,000	(244,360)	-98.0%
52860	OTHER AUTO SUPPLIES	19,830	33,945	19,830	25,184	20,420	16,000	16,000	16,000	(4,420)	-21.6%
52910	DIESEL FUEL	656,340	362,174	656,340	644,704	804,730	868,950	868,950	868,950	64,220	8.0%
52915	DIESEL EXHAUST FLUID	-	-	-	1,500	-	-	-	-	-	-
52920	FUEL TAX	-	-	-	-	890	-	-	-	(890)	-100.0%
52930	GASOLINE	1,465,680	533,223	1,465,680	845,591	1,182,220	1,038,520	1,038,520	1,038,520	(143,700)	-12.2%
52940	LP / CNG GAS	8,580	6,635	8,580	5,217	7,260	10,960	10,960	10,960	3,700	51.0%
52950	LUBRICANTS	35,050	35,289	35,050	30,572	32,500	-	-	-	(32,500)	-100.0%
53211	LIABILITY INSURANCE	10,150	10,150	83,840	83,840	102,580	186,080	186,080	186,080	83,500	81.4%
53310	VEHICLE MAINTENANCE	810,000	1,106,124	810,000	1,048,470	1,223,020	1,188,900	1,188,900	1,188,900	(34,120)	-2.8%
53320	EQUIPMENT MAINTENANCE	24,990	-	24,990	-	5,140	-	-	-	(5,140)	-100.0%
53340	FACILITIES MAINTENANCE	-	2,598	111,020	134,477	134,590	211,310	211,310	211,310	76,720	57.0%
53380	OTHER MAINTENANCE AND REPAIRS	-	23	-	133	150	150	150	150	-	-
53610	GAS	4,200	6,133	4,200	7,754	4,770	4,160	4,160	4,160	(610)	-12.8%
53620	ELECTRIC	14,980	15,430	14,980	13,427	14,950	15,840	15,840	15,840	890	6.0%
53720	TAXES AND ASSESSMENTS	-	-	-	983	-	-	-	-	-	-
53731	CLOTHING - UNIFORMS (TAXABLE)	900	-	900	-	930	-	-	-	(930)	-100.0%
53733	CLOTHING - UNIFORMS (TAX-EXEMPT)	-	-	-	-	-	-	-	-	-	-
53734	SAFETY CLOTHING AND EQUIPMENT	-	177	-	43	40	150	150	150	110	275.0%
53740	CLOTHING - CLEANING CHARGES	12,950	7,174	12,950	5,430	12,010	7,050	7,050	7,050	(4,960)	-41.3%
53767	BANKING AND INVESTMENT FEES	-	3,237	-	3,509	570	3,440	3,440	3,440	2,870	503.5%
53790	CONSTRUCTION - UNSPECIFIED	-	-	-	27	-	-	-	-	-	-
53799	OTHER EXPENSES	-	659	-	1,364	-	-	-	-	-	-

City of Salem Budget
City Services Fund - Fleet Services
FY 2024

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
53812	INTRA CITY - DIRECT CHG (LABOR)	770	3,677	-	64,512	310	61,300	61,300	61,300	60,990	19674.2%
53815	INTRA CITY - INTERDEPARTMENTAL BILLING	-	1,696	-	-	-	-	-	-	-	-
53830	RADIO	3,640	3,640	3,570	3,570	3,540	6,770	6,770	6,770	3,230	91.2%
53840	MOTOR POOL RENTAL	-	400	-	2,160	-	-	-	-	-	-
53851	COPY	1,030	8	1,290	113	1,070	350	350	350	(720)	-67.3%
53852	MICROFILM	-	-	-	6,283	-	500	500	500	500	-
53854	PHOTOCOPIES	2,030	1,311	2,240	626	1,880	1,260	1,260	1,260	(620)	-33.0%
53855	SHOPS FACILITIES MAINTENANCE	19,480	19,480	21,040	21,040	21,890	38,010	38,010	38,010	16,120	73.6%
53860	BUILDING SERVICES	15,210	19,593	16,980	-	17,480	18,180	18,180	18,180	700	4.0%
53865	BUILDING SECURITY	-	-	-	-	-	1,680	1,680	1,680	1,680	-
53900	SUPPORT SERVICES CHARGE	332,080	332,080	361,240	361,240	369,420	456,250	456,250	456,250	86,830	23.5%
	Total Materials and Services	$ 4,648,700	$ 3,712,382	$ 4,710,250	$ 4,564,521	$ 5,425,820	$ 5,274,080	$ 5,274,080	$ 5,274,080	$ (151,740)	-2.8%
55130	EQUIPMENT AND MACHINERY	$ -	$ -	$ -	$ -	$ -	$ 14,000	$ 14,000	$ 14,000	$ 14,000	-
	Total Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ 14,000	$ 14,000	$ 14,000	$ 14,000	-
62110	TRANSFERS TO OTHER FUNDS	$ 300,000	$ -	$ 300,000	$ -	$ -	$ -	$ -	$ -	$ -	-
	Total Interfund Transfers	$ 300,000	$ -	$ 300,000	$ -	$ -	$ -	$ -	$ -	$ -	-
	Total Expenditures	$ 6,684,340	$ 5,339,915	$ 6,866,380	$ 6,070,897	$ 7,417,800	$ 7,300,780	$ 7,300,780	$ 7,300,780	$ (117,020)	-1.6%

City of Salem Budget
City Services Fund - Shops Facilities Maintenance
FY 2024

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
Resources											
35213	INTRAFUND - BUDGETED TRANSFERS	$ 128,630	$ 128,630	$ 138,920	$ 139,770	$ 144,480	$ 303,580	$ 303,580	$ 303,580	$ 159,100	110.1%
	Total Internal / Intergovernmental	$ 128,630	$ 128,630	$ 138,920	$ 139,770	$ 144,480	$ 303,580	$ 303,580	$ 303,580	$ 159,100	110.1%
36210	INTEREST	$ 800	$ 1,402	$ 1,500	$ 882	$ 1,500	$ 1,000	$ 1,000	$ 1,000	$ (500)	-33.3%
	Total Other Revenue	$ 800	$ 1,402	$ 1,500	$ 882	$ 1,500	$ 1,000	$ 1,000	$ 1,000	$ (500)	-33.3%
39910	BEGINNING WORKING CAPITAL	$ 90,150	$ 81,003	$ 48,500	$ 72,467	$ 79,250	$ -	$ -	$ -	$ (79,250)	-100.0%
	Total Beginning Balance	$ 90,150	$ 81,003	$ 48,500	$ 72,467	$ 79,250	$ -	$ -	$ -	$ (79,250)	-100.0%
	Total Resources	$ 219,580	$ 211,034	$ 188,920	$ 213,119	$ 225,230	$ 304,580	$ 304,580	$ 304,580	$ 79,350	35.2%

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
Expenditures											
52670	OTHER PROFESSIONAL SERVICES	$ 14,000	$ 7,560	$ -	$ 950	$ 11,250	$ -	$ -	$ -	$ (11,250)	-100.0%
53310	VEHICLE MAINTENANCE	200	245	200	391	220	220	220	220	-	-
53380	OTHER MAINTENANCE AND REPAIRS	20,000	-	15,000	7,271	15,000	15,000	15,000	15,000	-	-
53620	ELECTRIC	17,500	15,806	17,500	14,327	17,500	19,250	19,250	19,250	1,750	10.0%
53650	REFUSE DISPOSAL	15,130	17,462	19,000	16,509	19,000	20,900	20,900	20,900	1,900	10.0%
53767	BANKING AND INVESTMENT FEES	110	84	110	95	100	100	100	100	-	-
53812	INTRA CITY - DIRECT CHG (LABOR)	1,360	749	-	1,104	-	52,000	52,000	52,000	52,000	-
53815	INTRA CITY - INTERDEPARTMENTAL BILLING	99,100	84,072	102,800	40,837	106,800	107,780	107,780	107,780	980	0.9%
53840	MOTOR POOL RENTAL	530	1,420	1,210	1,210	2,410	1,420	1,420	1,420	(990)	-41.1%
53900	SUPPORT SERVICES CHARGE	11,170	11,170	18,080	18,080	28,430	99,900	99,900	99,900	71,470	251.4%
	Total Materials and Services	$ 179,100	$ 138,567	$ 173,900	$ 100,774	$ 200,710	$ 316,570	$ 316,570	$ 316,570	$ 115,860	57.7%
	Total Expenditures	$ 179,100	$ 138,567	$ 173,900	$ 100,774	$ 200,710	$ 316,570	$ 316,570	$ 316,570	$ 115,860	57.7%

City of Salem Budget
City Services Fund - Radio Communications
FY 2024

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
Resources											
34110	LAND / BUILDING RENT	$ 105,000	$ 123,663	$ 106,530	$ 127,381	$ 149,900	$ 135,130	$ 135,130	$ 135,130	$ (14,770)	-9.9%
34120	RADIO RENT	1,716,340	1,716,362	1,118,620	1,118,660	1,163,030	1,186,270	1,186,270	1,186,270	23,240	2.0%
	Total Rent	$ 1,821,340	$ 1,840,025	$ 1,225,150	$ 1,246,041	$ 1,312,930	$ 1,321,400	$ 1,321,400	$ 1,321,400	$ 8,470	0.6%
35212	INTRAFUND - DIRECT CHG (LABOR)	$ 20,000	$ 13,393	$ 23,920	$ -	$ 20,000	$ -	$ -	$ -	$ (20,000)	-100.0%
35367	CITY OF KEIZER	42,930	36,267	-	79,589	-	97,490	97,490	97,490	97,490	-
35395	OTHER GOVERNMENT AGENCIES	-	-	75,930	-	87,070	60,210	60,210	60,210	(26,860)	-30.8%
35495	OTHER AGENCIES	79,730	79,238	-	30,846	33,930	35,330	35,330	35,330	1,400	4.1%
	Total Internal / Intergovernmental	$ 142,660	$ 128,898	$ 99,850	$ 110,435	$ 141,000	$ 193,030	$ 193,030	$ 193,030	$ 52,030	36.9%
36210	INTEREST	$ 25,000	$ 58,909	$ 60,450	$ 28,758	$ 30,300	$ 18,270	$ 18,270	$ 18,270	$ (12,030)	-39.7%
	Total Other Revenue	$ 25,000	$ 58,909	$ 60,450	$ 28,758	$ 30,300	$ 18,270	$ 18,270	$ 18,270	$ (12,030)	-39.7%
39110	INTERFUND TRANSFERS	$ 25,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
	Total Interfund Transfers	$ 25,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
39910	BEGINNING WORKING CAPITAL	$ 3,634,230	$ 3,743,162	$ 4,816,500	$ 4,939,429	$ 1,147,750	$ 1,134,110	$ 1,134,110	$ 1,160,100	$ 12,350	1.1%
	Total Beginning Balance	$ 3,634,230	$ 3,743,162	$ 4,816,500	$ 4,939,429	$ 1,147,750	$ 1,134,110	$ 1,134,110	$ 1,160,100	$ 12,350	1.1%
	Total Resources	$ 5,648,230	$ 5,770,993	$ 6,201,950	$ 6,324,663	$ 2,631,980	$ 2,666,810	$ 2,666,810	$ 2,692,800	$ 60,820	2.3%

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
Expenditures											
51010	SALARIES AND WAGES	$ 253,250	$ 168,446	$ 262,450	$ 129,152	$ 314,080	$ 314,110	$ 314,110	$ 314,110	$ 30	0.0%
51015	PREMIUM PAY	-	-	-	266	-	-	-	-	-	-
51030	OVERTIME	5,000	2,736	5,130	-	5,230	5,000	5,000	5,000	(230)	-4.4%
51090	DIFFERENTIAL	-	-	-	27	-	-	-	-	-	-
51100	INCENTIVES	2,000	-	-	-	-	-	-	-	-	-
51120	LEAVE PAYOFF	10,000	793	10,250	-	10,250	7,000	7,000	7,000	(3,250)	-31.7%
51210	FICA AND MEDICARE	20,670	12,734	21,250	10,525	25,210	24,950	24,950	24,950	(260)	-1.0%
51221	WORKERS' COMP PREMIUM	-	-	1,300	1,300	1,410	2,330	2,330	2,330	920	65.2%
51222	WORKERS' COMP STATE ASSMT	120	50	120	35	120	180	180	180	60	50.0%
51225	PAID FAMILY LEAVE - STATE ASSMT	-	-	1,390	-	1,650	3,260	3,260	3,260	1,610	97.6%
51240	EMPLOYER - RETIREMENT PERS	44,350	23,629	48,340	15,289	57,340	59,710	59,710	59,710	2,370	4.1%
51243	PERS UNFUNDED LIABILITY	15,330	15,330	14,460	14,460	15,000	17,260	17,260	17,260	2,260	15.1%
51245	EMPLOYER - PERS PICKUP	16,220	8,639	16,670	5,257	19,770	19,570	19,570	19,570	(200)	-1.0%
51250	INSURANCE - MEDICAL	86,890	40,634	73,170	31,338	92,660	80,610	80,610	80,610	(12,050)	-13.0%
51255	INSURANCE - VISION	2,250	1,090	1,850	845	2,250	1,850	1,850	1,850	(400)	-17.8%
51260	INSURANCE - DENTAL	7,580	3,618	6,190	2,851	7,580	6,230	6,230	6,230	(1,350)	-17.8%
51265	INSURANCE - LIFE	490	308	720	246	720	720	720	720	-	-
	Total Personal Services	$ 464,150	$ 278,007	$ 463,290	$ 211,591	$ 553,270	$ 542,780	$ 542,780	$ 542,780	$ (10,490)	-1.9%

City of Salem Budget
City Services Fund - Radio Communications
FY 2024

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
52110	SUBSCRIPTIONS AND BOOKS	$ 300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
52120	MAIL	-	144	100	252	500	500	500	500	-	-
52130	SUPPLIES	5,000	171	2,000	408	500	500	500	500	-	-
52360	RECRUITMENT FEES	250	-	-	43	-	-	-	-	-	-
52405	TELEPHONE - OFFICE	4,400	3,203	3,000	2,785	2,700	3,000	3,000	3,000	300	11.1%
52410	TELEPHONE - CELLULAR	1,000	998	2,000	1,294	1,730	1,500	1,500	1,500	(230)	-13.3%
52460	COMMUNICATION - OTHER	20,000	9,164	16,800	5,417	2,400	-	-	-	(2,400)	-100.0%
52510	TRAINING	10,000	366	12,000	3,727	12,000	10,000	10,000	10,000	(2,000)	-16.7%
52520	TRAVEL	-	-	-	278	-	-	-	-	-	-
52550	MILEAGE	300	-	-	-	500	-	-	-	(500)	-100.0%
52640	ENGINEERING / ARCHITECT SERVICES	30,000	1,615	30,000	1,684	60,000	60,000	60,000	60,000	-	-
52670	OTHER PROFESSIONAL SERVICES	40,000	5,681	40,000	1,114	50,000	125,000	125,000	125,000	75,000	150.0%
52710	MEMBERSHIP DUES	500	135	500	-	500	200	200	200	(300)	-60.0%
52810	SMALL TOOLS	1,500	-	1,500	742	1,000	1,000	1,000	1,000	-	-
52815	CONTROLLED EQUIPMENT	203,630	21,566	31,500	12,235	33,500	32,500	32,500	32,500	(1,000)	-3.0%
52820	SMALL EQUIPMENT AND SUPPLIES	30,000	30,896	50,000	13,895	60,000	70,000	70,000	95,990	35,990	60.0%
52830	COMPUTER SOFTWARE AND LICENSES	14,810	13,781	54,270	16,268	154,060	73,500	73,500	73,500	(80,560)	-52.3%
52910	DIESEL FUEL	100	-	100	-	400	400	400	400	-	-
52930	GASOLINE	1,500	465	1,500	444	1,500	1,600	1,600	1,600	100	6.7%
52940	LP / CNG GAS	400	-	400	-	-	-	-	-	-	-
53211	LIABILITY INSURANCE	3,460	3,460	3,340	3,340	4,220	5,590	5,590	5,590	1,370	32.5%
53310	VEHICLE MAINTENANCE	1,500	1,230	1,500	292	1,500	1,500	1,500	1,500	-	-
53320	EQUIPMENT MAINTENANCE	197,500	110,449	392,380	534,084	540,100	587,920	587,920	587,920	47,820	8.9%
53340	FACILITIES MAINTENANCE	500	-	-	-	-	-	-	-	-	-
53380	OTHER MAINTENANCE AND REPAIRS	-	20	500	316	-	-	-	-	-	-
53510	BUILDING RENTAL	73,130	59,280	77,300	64,497	66,530	67,740	67,740	67,740	1,210	1.8%
53610	GAS	5,000	3,271	3,000	2,717	3,300	3,100	3,100	3,100	(200)	-6.1%
53620	ELECTRIC	19,000	18,796	19,000	16,538	20,000	20,600	20,600	20,600	600	3.0%
53720	TAXES AND ASSESSMENTS	16,000	13,200	16,000	13,604	-	14,420	14,420	14,420	14,420	-
53734	SAFETY CLOTHING AND EQUIPMENT	300	-	300	99	300	200	200	200	(100)	-33.3%
53767	BANKING AND INVESTMENT FEES	3,000	3,576	3,000	4,006	4,500	5,000	5,000	5,000	500	11.1%
53812	INTRA CITY - DIRECT CHG (LABOR)	25,000	824	15,000	1,576	5,000	5,000	5,000	5,000	-	-
53813	INTRA CITY - BUDGETED TRANSFERS	113,100	113,100	116,500	116,500	125,490	139,350	139,350	139,350	13,860	11.0%
53815	INTRA CITY - INTERDEPARTMENTAL BILLING	3,000	37	1,500	6	1,500	1,500	1,500	1,500	-	-

City of Salem Budget
City Services Fund - Radio Communications
FY 2024

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
53830	RADIO	2,050	2,050	450	450	10,910	8,000	8,000	8,000	(2,910)	-26.7%
53840	MOTOR POOL RENTAL	2,190	2,190	4,600	4,600	3,490	1,630	1,630	1,630	(1,860)	-53.3%
53841	EQUIPMENT REPLACEMENT CHARGE	30,000	30,000	6,000	6,000	6,000	6,000	6,000	6,000	-	-
53851	COPY	500	107	100	-	200	200	200	200	-	-
53854	PHOTOCOPIES	100	46	100	28	100	100	100	100	-	-
53855	SHOPS FACILITIES MAINTENANCE	2,810	2,810	3,040	3,040	3,160	5,490	5,490	5,490	2,330	73.7%
53865	BUILDING SECURITY	-	-	-	-	-	420	420	420	420	-
53860	BUILDING SERVICES	6,500	7,176	8,500	14,795	9,430	12,020	12,020	12,020	2,590	27.5%
53900	SUPPORT SERVICES CHARGE	93,750	93,750	74,100	74,100	75,050	84,270	84,270	84,270	9,220	12.3%
	Total Materials and Services	$ 962,580	$ 553,556	$ 991,880	$ 921,172	$ 1,262,070	$ 1,349,750	$ 1,349,750	$ 1,375,740	$ 113,670	9.0%
55130	EQUIPMENT AND MACHINERY	$ 100,000	$ -	$ 102,000	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ -	-
	Total Capital Outlay	$ 100,000	$ -	$ 102,000	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ -	-
62110	TRANSFERS TO OTHER FUNDS	$ -	$ -	$ 3,973,850	$ 3,973,848	$ -	$ -	$ -	$ -	$ -	-
	Total Interfund Transfers	$ -	$ -	$ 3,973,850	$ 3,973,848	$ -	$ -	$ -	$ -	$ -	-
	Total Expenditures	$ 1,526,730	$ 831,563	$ 5,531,020	$ 5,106,612	$ 1,915,340	$ 1,992,530	$ 1,992,530	$ 2,018,520	$ 103,180	5.4%

City of Salem Budget
City Services Fund - Telecommunications Services and Interconnect
FY 2024

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
Resources											
35105	INTERNAL USAGE REVENUE	$ -	$ 338,575	$ -	$ 360,581	$ 397,200	$ 389,580	$ 389,580	$ 389,580	$ (7,620)	-1.9%
35213	INTRAFUND - BUDGETED TRANSFERS	334,890	-	351,290	-	-	-	-	-	-	-
35395	OTHER GOVERNMENT AGENCIES	36,000	-	36,000	-	36,000	25,000	25,000	25,000	(11,000)	-30.6%
	Total Internal / Intergovernmental	$ 370,890	$ 338,575	$ 387,290	$ 360,581	$ 433,200	$ 414,580	$ 414,580	$ 414,580	$ (18,620)	-4.3%
36210	INTEREST	$ 4,400	$ 3,008	$ 2,740	$ 3,214	$ 2,740	$ 3,620	$ 3,620	$ 3,620	$ 880	32.1%
36310	LOAN PRINCIPAL	40,700	42,406	42,910	42,909	41,350	-	-	-	(41,350)	-100.0%
36315	LOAN INTEREST	4,700	2,039	1,500	1,492	2,040	-	-	-	(2,040)	-100.0%
	Total Other Revenue	$ 49,800	$ 47,453	$ 47,150	$ 47,614	$ 46,130	$ 3,620	$ 3,620	$ 3,620	$ (42,510)	-92.2%
39910	BEGINNING WORKING CAPITAL	$ 23,800	$ 175,696	$ 262,790	$ 294,606	$ 443,050	$ 574,580	$ 574,580	$ 574,580	$ 131,530	29.7%
	Total Beginning Balance	$ 23,800	$ 175,696	$ 262,790	$ 294,606	$ 443,050	$ 574,580	$ 574,580	$ 574,580	$ 131,530	29.7%
	Total Resources	$ 444,490	$ 561,725	$ 697,230	$ 702,801	$ 922,380	$ 992,780	$ 992,780	$ 992,780	$ 70,400	7.6%

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
Expenditures											
52405	TELEPHONE - OFFICE	$ 101,200	$ 104,362	$ 103,220	$ 108,552	$ 105,570	$ 119,450	$ 119,450	$ 119,450	$ 13,880	13.1%
52510	TRAINING	5,000	-	-	-	-	-	-	-	-	-
52670	OTHER PROFESSIONAL SERVICES	70,800	7,788	35,000	7,788	33,090	17,320	17,320	17,320	(15,770)	-47.7%
52815	CONTROLLED EQUIPMENT	10,000	-	10,000	3,239	13,800	14,100	14,100	14,100	300	2.2%
52820	SMALL EQUIPMENT AND SUPPLIES	1,000	-	1,000	-	-	-	-	-	-	-
52830	COMPUTER SOFTWARE AND LICENSES	71,340	5,802	670	1,074	700	338,500	338,500	338,500	337,800	48257.1%
52865	OTHER TECHNICAL SUPPLIES	3,500	41	5,000	2,663	4,000	4,120	4,120	4,120	120	3.0%
53320	EQUIPMENT MAINTENANCE	25,000	-	25,000	904	-	55,380	55,380	55,380	55,380	-
53767	BANKING AND INVESTMENT FEES	100	187	110	348	110	120	120	120	10	9.1%
53812	INTRA CITY - DIRECT CHG (LABOR)	10,000	(0)	10,000	(0)	10,000	8,000	8,000	8,000	(2,000)	-20.0%
53815	INTRA CITY - INTERDEPARTMENTAL BILLING	120,000	141,939	123,600	128,884	166,420	152,560	152,560	152,560	(13,860)	-8.3%
53851	COPY	100	-	100	-	100	100	100	100	-	-
53900	SUPPORT SERVICES CHARGE	7,000	7,000	3,550	3,550	-	3,940	3,940	3,940	3,940	-
	Total Materials and Services	$ 425,040	$ 267,118	$ 317,250	$ 257,002	$ 333,790	$ 713,590	$ 713,590	$ 713,590	$ 379,800	113.8%
55130	EQUIPMENT AND MACHINERY	$ -	$ -	$ -	$ -	$ -	$ 141,350	$ 141,350	$ 141,350	$ 141,350	-
	Total Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ 141,350	$ 141,350	$ 141,350	$ 141,350	-
	Total Expenditures	$ 425,040	$ 267,118	$ 317,250	$ 257,002	$ 333,790	$ 854,940	$ 854,940	$ 854,940	$ 521,150	156.1%

City of Salem Budget
City Services Fund - IT Building Security
FY 2024

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
Resources											
35105	INTERNAL USAGE REVENUE	$ -	$ -	$ -	$ -	$ -	$ 277,850	$ 277,850	$ 277,850	$ 277,850	-
	Total Internal / Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ 277,850	$ 277,850	$ 277,850	$ 277,850	-
	Total Resources	$ -	$ -	$ -	$ -	$ -	$ 277,850	$ 277,850	$ 277,850	$ 277,850	-

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
Expenditures											
52815	CONTROLLED EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ 82,750	$ 82,750	$ 82,750	$ 82,750	-
52830	COMPUTER SOFTWARE AND LICENSES	-	-	-	-	-	25,670	25,670	25,670	25,670	-
53320	EQUIPMENT MAINTENANCE	-	-	-	-	-	16,200	16,200	16,200	16,200	-
	Total Materials and Services	$ -	$ -	$ -	$ -	$ -	$ 124,620	$ 124,620	$ 124,620	$ 124,620	-
	Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ 124,620	$ 124,620	$ 124,620	$ 124,620	-

City of Salem Budget
City Services Fund - Document Services
FY 2024

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
Resources											
35105	INTERNAL USAGE REVENUE	$ 760,650	$ 670,891	$ 682,820	$ 840,530	$ 974,370	$ 909,740	$ 909,740	$ 909,740	$ (64,630)	-6.6%
35213	INTRAFUND - BUDGETED TRANSFERS	307,450	307,450	306,240	306,240	315,430	305,970	305,970	305,970	(9,460)	-3.0%
35355	HOUSING AUTHORITY	500	4,048	-	3,134	-	-	-	-	-	-
	Total Internal / Intergovernmental	$ 1,068,600	$ 982,390	$ 989,060	$ 1,149,904	$ 1,289,800	$ 1,215,710	$ 1,215,710	$ 1,215,710	$ (74,090)	-5.7%
36210	INTEREST	$ 8,720	$ 6,949	$ 8,000	$ 4,888	$ 7,790	$ (6,640)	$ (6,640)	$ (6,640)	$ (14,430)	-185.2%
36895	OTHER REVENUE	500	-	500	309	-	500	500	500	500	-
	Total Other Revenue	$ 9,220	$ 6,949	$ 8,500	$ 5,197	$ 7,790	$ (6,140)	$ (6,140)	$ (6,140)	$ (13,930)	-178.8%
39910	BEGINNING WORKING CAPITAL	$ 479,140	$ 442,776	$ 323,870	$ 389,123	$ 464,350	$ 473,090	$ 473,090	$ 473,090	$ 8,740	1.9%
	Total Beginning Balance	$ 479,140	$ 442,776	$ 323,870	$ 389,123	$ 464,350	$ 473,090	$ 473,090	$ 473,090	$ 8,740	1.9%
	Total Resources	$ 1,556,960	$ 1,432,115	$ 1,321,430	$ 1,544,224	$ 1,761,940	$ 1,682,660	$ 1,682,660	$ 1,682,660	$ (79,280)	-4.5%

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
Expenditures											
51010	SALARIES AND WAGES	$ 293,550	$ 290,308	$ 303,260	$ 287,628	$ 325,680	$ 348,400	$ 348,400	$ 348,400	$ 22,720	7.0%
51030	OVERTIME	700	-	600	-	390	420	420	420	30	7.7%
51120	LEAVE PAYOFF	2,200	2,455	1,500	81	1,800	3,000	3,000	3,000	1,200	66.7%
51195	OTHER PAY / BENEFITS	5,410	-	5,410	-	5,400	5,400	5,400	5,400	-	-
51210	FICA AND MEDICARE	22,680	21,864	23,360	21,630	25,090	26,920	26,920	26,920	1,830	7.3%
51221	WORKERS' COMP PREMIUM	-	-	1,470	1,470	1,600	4,340	4,340	4,340	2,740	171.3%
51222	WORKERS' COMP STATE ASSMT	180	110	180	102	190	270	270	270	80	42.1%
51225	PAID FAMILY LEAVE - STATE ASSMT	-	-	1,530	-	1,630	3,520	3,520	3,520	1,890	116.0%
51240	EMPLOYER - RETIREMENT PERS	48,650	47,854	53,130	50,008	57,060	64,410	64,410	64,410	7,350	12.9%
51243	PERS UNFUNDED LIABILITY	16,620	16,620	16,470	16,470	17,030	17,620	17,620	17,620	590	3.5%
51245	EMPLOYER - PERS PICKUP	17,790	17,497	18,330	17,215	19,670	21,110	21,110	21,110	1,440	7.3%
51250	INSURANCE - MEDICAL	79,230	78,435	73,080	68,185	84,900	90,670	90,670	90,670	5,770	6.8%
51255	INSURANCE - VISION	2,040	1,889	1,830	1,594	2,030	2,030	2,030	2,030	-	-
51260	INSURANCE - DENTAL	6,870	6,370	6,160	5,378	6,870	6,870	6,870	6,870	-	-
51265	INSURANCE - LIFE	850	772	1,260	710	1,260	1,300	1,300	1,300	40	3.2%
51270	INSURANCE - DISABILITY	180	182	200	193	200	230	230	230	30	15.0%
	Total Personal Services	$ 496,950	$ 484,356	$ 507,770	$ 470,665	$ 550,800	$ 596,510	$ 596,510	$ 596,510	$ 45,710	8.3%
52120	MAIL	$ 162,360	$ 184,441	$ 164,000	$ 172,883	$ 235,870	$ 222,410	$ 222,410	$ 222,410	$ (13,460)	-5.7%
52130	SUPPLIES	7,900	7,266	7,790	5,351	7,800	7,840	7,840	7,840	40	0.5%
52140	PRINTING AND DUPLICATION	9,500	7,082	8,550	6,439	8,550	8,160	8,160	8,160	(390)	-4.6%
52405	TELEPHONE - OFFICE	2,970	4,013	3,100	4,143	2,620	2,590	2,590	2,590	(30)	-1.1%
52410	TELEPHONE - CELLULAR	650	465	660	435	660	560	560	560	(100)	-15.2%
52670	OTHER PROFESSIONAL SERVICES	7,000	164	5,000	-	5,000	12,500	12,500	12,500	7,500	150.0%

City of Salem Budget
City Services Fund - Document Services
FY 2024

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
52815	CONTROLLED EQUIPMENT	44,010	28,105	47,660	23,838	53,970	67,150	67,150	67,150	13,180	24.4%
52820	SMALL EQUIPMENT AND SUPPLIES	500	24	500	234	500	500	500	500	-	-
52830	COMPUTER SOFTWARE AND LICENSES	4,360	1,754	6,460	3,900	5,820	5,850	5,850	5,850	30	0.5%
52865	OTHER TECHNICAL SUPPLIES	-	-	-	236	-	-	-	-	-	-
52930	GASOLINE	3,400	2,405	3,250	2,673	3,620	4,990	4,990	4,990	1,370	37.8%
53211	LIABILITY INSURANCE	2,870	2,870	6,990	6,990	7,650	8,630	8,630	8,630	980	12.8%
53310	VEHICLE MAINTENANCE	800	1,087	500	3,410	1,000	3,500	3,500	3,500	2,500	250.0%
53320	EQUIPMENT MAINTENANCE	62,270	65,589	65,600	59,142	56,540	80,380	80,380	80,380	23,840	42.2%
53610	GAS	930	720	960	744	650	650	650	650	-	-
53750	INVENTORY PURCHASES	80,000	62,384	77,990	87,691	107,120	92,000	92,000	92,000	(15,120)	-14.1%
53767	BANKING AND INVESTMENT FEES	1,000	414	600	518	470	-	-	-	(470)	-100.0%
53812	INTRA CITY - DIRECT CHG (LABOR)	-	-	-	1,155	-	-	-	-	-	-
53840	MOTOR POOL RENTAL	4,120	4,120	2,800	2,800	6,640	4,670	4,670	4,670	(1,970)	-29.7%
53841	EQUIPMENT REPLACEMENT CHARGE	-	-	-	-	-	12,700	12,700	12,700	12,700	-
53851	COPY	600	2,112	600	1,472	2,880	3,020	3,020	3,020	140	4.9%
53855	SHOPS FACILITIES MAINTENANCE	1,460	1,460	1,580	1,580	1,640	2,850	2,850	2,850	1,210	73.8%
53865	BUILDING SECURITY	-	-	-	-	-	630	630	630	630	-
53900	SUPPORT SERVICES CHARGE	182,160	182,160	162,730	162,730	168,490	116,050	116,050	116,050	(52,440)	-31.1%
	Total Materials and Services	$ 578,860	$ 558,636	$ 567,320	$ 548,365	$ 677,490	$ 657,630	$ 657,630	$ 657,630	$ (19,860)	-2.9%
55130	EQUIPMENT AND MACHINERY	$ 54,000	$ -	$ 18,000	$ 12,682	$ 50,000	$ 52,500	$ 52,500	$ 52,500	$ 2,500	5.0%
	Total Capital Outlay	$ 54,000	$ -	$ 18,000	$ 12,682	$ 50,000	$ 52,500	$ 52,500	$ 52,500	$ 2,500	5.0%
	Total Expenditures	$ 1,129,810	$ 1,042,992	$ 1,093,090	$ 1,031,712	$ 1,278,290	$ 1,306,640	$ 1,306,640	$ 1,306,640	$ 28,350	2.2%

City of Salem Budget
City Services Fund - Warehouse Services
FY 2024

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
Resources											
32310	ACCIDENT AND FIRE RECOVERY	$ -	$ 80	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
	Total Sales, Fees, Licenses, Permits	$ -	$ 80	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
35105	INTERNAL USAGE REVENUE	$ 1,850,000	$ 1,582,819	$ 1,850,000	$ 1,663,818	$ 2,570,240	$ 2,100,000	$ 2,100,000	$ 2,100,000	$ (470,240)	-18.3%
35355	HOUSING AUTHORITY	-	936	-	-	-	-	-	-	-	-
35395	OTHER GOVERNMENT AGENCIES	4,000	8,999	6,500	9,744	9,500	9,500	9,500	9,500	-	-
35495	OTHER AGENCIES	-	-	-	-	-	-	-	-	-	-
	Total Internal / Intergovernmental	$ 1,854,000	$ 1,592,754	$ 1,856,500	$ 1,673,562	$ 2,579,740	$ 2,109,500	$ 2,109,500	$ 2,109,500	$ (470,240)	-18.2%
36210	INTEREST	$ -	$ -	$ -	$ 37	$ 30	$ -	$ -	$ -	$ (30)	-100.0%
36895	OTHER REVENUE	5,000	4,393	5,000	6,686	5,000	5,000	5,000	5,000	-	-
	Total Other Revenue	$ 5,000	$ 4,393	$ 5,000	$ 6,723	$ 5,030	$ 5,000	$ 5,000	$ 5,000	$ (30)	-0.6%
39910	BEGINNING WORKING CAPITAL	$ 342,050	$ 285,424	$ 284,800	$ 382,340	$ 286,510	$ 327,790	$ 327,790	$ 327,790	$ 41,280	14.4%
	Total Beginning Balance	$ 342,050	$ 285,424	$ 284,800	$ 382,340	$ 286,510	$ 327,790	$ 327,790	$ 327,790	$ 41,280	14.4%
	Total Resources	$ 2,201,050	$ 1,882,651	$ 2,146,300	$ 2,062,624	$ 2,871,280	$ 2,442,290	$ 2,442,290	$ 2,442,290	$ (428,990)	-14.9%

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
Expenditures											
52130	SUPPLIES	$ -	$ -	$ -	$ 255	$ 1,300	$ 800	$ 800	$ 800	$ (500)	-38.5%
52670	OTHER PROFESSIONAL SERVICES	-	-	-	3,797	-	-	-	-	-	-
52830	COMPUTER SOFTWARE AND LICENSES	-	877	-	863	-	-	-	-	-	-
53750	INVENTORY PURCHASES	1,750,000	1,446,108	1,805,000	1,678,060	2,549,470	2,300,000	2,300,000	2,300,000	(249,470)	-9.8%
53767	BANKING AND INVESTMENT FEES	-	-	-	3	-	-	-	-	-	-
53851	COPY	5,000	3,326	4,000	2,195	4,000	3,500	3,500	3,500	(500)	-12.5%
	Total Materials and Services	$ 1,755,000	$ 1,450,311	$ 1,809,000	$ 1,685,173	$ 2,554,770	$ 2,304,300	$ 2,304,300	$ 2,304,300	$ (250,470)	-9.8%
62110	TRANSFERS TO OTHER FUNDS	$ 50,000	$ 50,000	$ 50,000	$ -	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ -	-
	Total Interfund Transfers	$ 50,000	$ 50,000	$ 50,000	$ -	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ -	-
	Total Expenditures	$ 1,805,000	$ 1,500,311	$ 1,859,000	$ 1,685,173	$ 2,594,770	$ 2,344,300	$ 2,344,300	$ 2,344,300	$ (250,470)	-9.7%

City of Salem Budget
Community Renewal Fund Assumptions and Trends
FY 2024

Account	Assumption	Amount
	Proceeds from or expenses of Community Renewal Fund program activities	
35610 35637	Block Grants: Community Development Block Grant entitlement, estimating a 13.0% decrease from the FY 2023 Budget	$ 11,018,570
36310	Loan Principal: payments on housing loans, estimating a 46.8% decrease from the FY 2023 Budget	$ 250,000
36315	Loan Interest: payments on housing loans, estimating a 66.7% increase over the FY 2023 Budget	$ 50,000

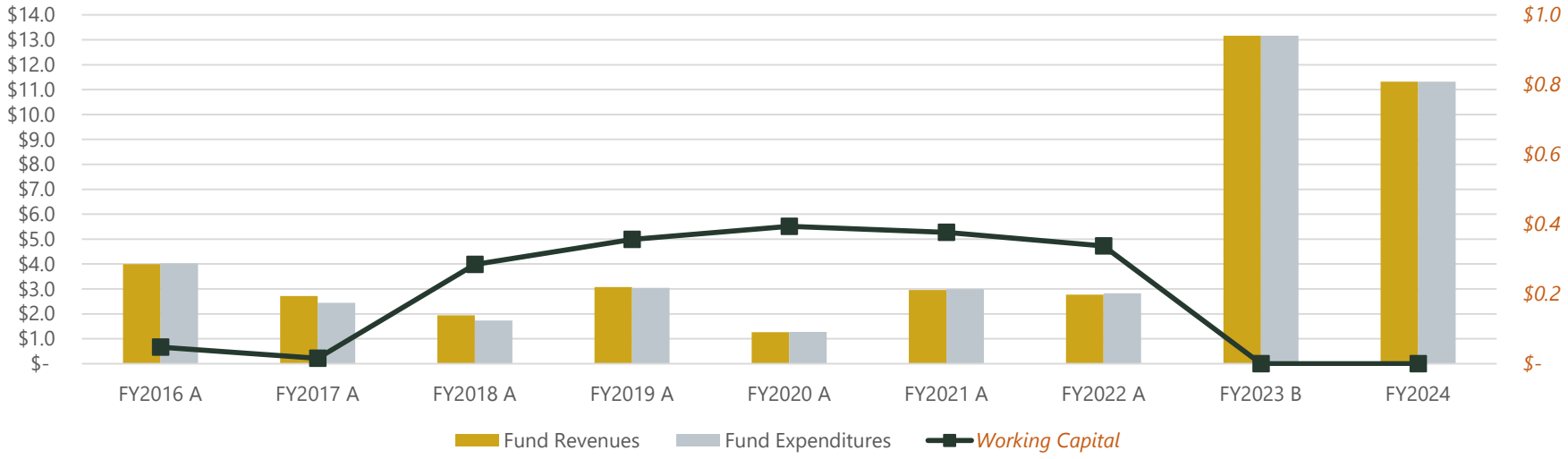
Account	Assumption	Amount
52670	Other Professional Services: Fair housing program and social service contracts, estimating a 97.9% decrease from the FY 2023 Budget	$ 20,250
54850	Other Special Payments: special housing projects, estimating a 9.3% decrease from the FY 2023 Budget	$ 10,429,400

Not all revenues and expenses included on the following pages are highlighted here.

See the result area of *Welcoming and Livable Community* for more information about Community Renewal Fund program expenses.

Community Renewal Fund Revenues, Expenditures, and Working Capital - Multi-Year View

In millions



City of Salem Budget
Community Renewal Fund
FY 2024

Community Renewal 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
35610	BLOCK GRANTS	$ 2,750,510	$ -	$ 5,475,170	$ -	$ 7,101,400	$ 6,297,590	$ 6,297,590	$ 6,337,590	$ (763,810)	-10.8%
35637	US DEPT OF HOUSING AND URBAN DEV (BLOCK GRANT)	5,001,540	1,739,229	4,906,980	2,099,329	5,564,820	3,990,220	3,990,220	4,680,980	(883,840)	-15.9%
	Total Internal / Intergovernmental	$ 7,752,050	$ 1,739,229	$ 10,382,150	$ 2,099,329	$ 12,666,220	$ 10,287,810	$ 10,287,810	$ 11,018,570	$ (1,647,650)	-13.0%
36310	LOAN PRINCIPAL	$ 600,000	$ 910,792	$ 580,000	$ 617,396	$ 470,000	$ 250,000	$ 250,000	$ 250,000	$ (220,000)	-46.8%
36315	LOAN INTEREST	116,220	36,447	114,560	52,872	30,000	50,000	50,000	50,000	20,000	66.7%
	Total Other Revenue	$ 716,220	$ 947,239	$ 694,560	$ 670,268	$ 500,000	$ 300,000	$ 300,000	$ 300,000	$ (200,000)	-40.0%
39115	INTRAFUND TRANSFERS IN	$ -	$ 269,864	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
	Total Transfers	$ -	$ 269,864	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
39910	BEGINNING WORKING CAPITAL	$ -	$ 376,248	$ -	$ 337,696	$ -	$ -	$ -	$ -	$ -	-
	Total Beginning Balance	$ -	$ 376,248	$ -	$ 337,696	$ -	$ -	$ -	$ -	$ -	-
	Total Resources	$ 8,468,270	$ 3,332,580	$ 11,076,710	$ 3,107,294	$ 13,166,220	$ 10,587,810	$ 10,587,810	$ 11,318,570	$ (1,847,650)	-14.0%

City of Salem Budget
Community Renewal Fund
FY 2024

Community Renewal 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
52120	MAIL	$ 200	$ 356	$ 200	$ 116	$ 200	$ 200	$ 200	$ 200	$ -	-
52130	SUPPLIES	-	-	-	1,276	-	-	-	-	-	-
52150	RECORDING FEES	1,000	646	1,000	197	1,500	390	390	390	(1,110)	-74.0%
52320	ADVERTISING	3,500	10,507	3,500	7,425	10,000	5,500	5,500	5,500	(4,500)	-45.0%
52510	TRAINING	7,660	-	7,660	-	7,660	8,470	8,470	8,470	810	10.6%
52550	MILEAGE	100	-	100	-	100	350	350	350	250	250.0%
52610	AUDIT SERVICES	8,000	8,613	8,000	8,731	8,500	7,000	7,000	7,000	(1,500)	-17.6%
52670	OTHER PROFESSIONAL SERVICES	240,930	41,973	249,340	30,862	956,130	20,250	20,250	20,250	(935,880)	-97.9%
52710	MEMBERSHIP DUES	1,850	-	1,850	200	1,850	2,500	2,500	2,500	650	35.1%
52830	COMPUTER SOFTWARE AND LICENSES	10,800	17,199	10,800	15,348	12,800	7,800	7,800	7,800	(5,000)	-39.1%
53812	INTRA CITY - DIRECT CHG (LABOR)	307,010	350,748	296,600	451,072	611,250	762,600	762,600	762,600	151,350	24.8%
53851	COPY	650	-	650	153	150	650	650	650	500	333.3%
53854	PHOTOCOPIES	100	-	100	-	100	200	200	200	100	100.0%
53900	SUPPORT SERVICES CHARGE	77,720	77,720	68,430	68,430	62,200	73,260	73,260	73,260	11,060	17.8%
54811	SPECIAL PAYMENTS - PERMANENT EASEMEN	-	800	-	-	-	-	-	-	-	-
54850	OTHER SPECIAL PAYMENTS	7,808,750	2,216,457	10,428,480	2,243,415	11,493,780	9,698,640	9,698,640	10,429,400	(1,064,380)	-9.3%
	Total Materials and Services	$ 8,468,270	$ 2,725,020	$ 11,076,710	$ 2,827,224	$ 13,166,220	$ 10,587,810	$ 10,587,810	$ 11,318,570	$ (1,847,650)	-14.0%
62115	INTRAFUND TRANSFERS OUT	$ -	$ 269,864	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
	Total Transfers	$ -	$ 269,864	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
	Total Expenditures	$ 8,468,270	$ 2,994,884	$ 11,076,710	$ 2,827,224	$ 13,166,220	$ 10,587,810	$ 10,587,810	$ 11,318,570	$ (1,847,650)	-14.0%

Community Development Block Grant - FY 2024 Project Budget	Project No.	Adopted Budget FY 2023	Adopted Budget FY 2024
Resources			
Entitlement - 2023		$ 1,363,450	$ 1,448,580
Entitlement and program income from prior years (unallocated)		1,114,480	625,580
Carried forward admin allocation			170,000
Grant funds from prior years (rebudgeted projects)		3,112,300	2,436,820
Program income from loan repayments		150,000	150,000
		$ 5,740,230	$ 4,830,980
Neighborhood Stabilization Program - program income from loan repayments		100,000	-
		$ 5,840,230	$ 4,830,980
Expenditures			
Administration and Program Support			
CDBG program administration (Urban Development)	621000 / 262	$ 556,820	$ 425,810
Support services charge (indirect cost allocation)	621000	35,280	43,910
Human Rights and Relations Commission / Fair Housing (contracted services)	621250	23,000	20,000
Statutorily Capped Total		$ 615,100	$ 489,720
Repayment			
Neighborhood Stabilization Program - repaid loan funds to CDBG program		$ 100,000	$ -
		$ 100,000	$ -
FY 2024 Social Service Allocations			
Meals on Wheels Senior Nutrition Services	621308	$ -	$ 105,500
St Francis Shelter Housing Navigation Services	621307	$ -	60,000
Women at the Well Case Management	621306	$ -	52,000
		$ -	$ 217,500
FY 2024 Non Social Service Allocations			
City Directed Property Acquisition	621309	$ -	$ 1,686,940
		$ -	$ 1,686,940

Community Development Block Grant - FY 2024 Project Budget	Project No.	Adopted Budget FY 2023	Adopted Budget FY 2024
Rebudgeted Projects			
Salem Housing Authority Mortgage Assistance Program FY 2021	621264	$ 100,000	$ -
Saxon Youth Football Covid Sports Program	621286	12,010	-
Island Boy Camp Youth Football Covid Assistance	621285	4,970	-
St Francis Shelter Rental Assistance (CV3)	621287	200,000	-
MWVCAA Childcare Business Provider Development	621290	25,810	-
JD Health & Wellness Case Mgmt Med/PPE Equipment (CV3)	621291	18,450	-
Salvation Army of Marion and Polk Counties - Rental Assistance (CV3)	621292	197,480	-
Salem Housing Authority Yaquina Rehabilitation, FY 2018, FY 2019, FY 2020	621237 /45 / 60	1,130,040	148,310
YMCA Track and Lift for Pool FY 2021	621293	300,000	-
MWVCAA - HOME Youth Case Management FY 2021	621277	32,600	-
NWHS Rent, Utility & Mortgage Assistance (CV3)	621288	61,220	-
MWVCAA - Salem Warming Network FY 2021	621278	71,800	-
Marion Polk Food Share Services for Vulnerable Seniors	621298	165,000	-
Marion Polk Food Share Youth Job Development	621299	15,000	-
Project Delivery Costs for PN 621272 HOPE Plaza	621302	5,000	-
Bridgeway Generator	621297	54,200	-
Integrated Supports for Living Fisher/Sizemore Apartments FY 2020	621258	47,740	-
Center for Hope & Safety - HOPE Plaza FY 2021	621272	350,000	300,000
WestCare Veterans Housing Facility Upgrades, FY 2020, FY 2021	621257	131,720	131,270
Marion Polk Food Share Meals on Wheels (reallocated CARES Act)	621263	279,260	133,030
Polk CDC Owner Occupied Housing Rehabilitation FY 2020	621259	180,530	180,530
Integrated Supports for Living - Fisher/Sizemore Rehabilitation FY 2021 & 22	621275	444,730	385,470
Seed of Faith CRAWL Facility Rehab	621294	550,000	453,210
MWVCAA Wallace Early Learning Center Rehab	621300	700,000	700,000
Project Delivery Costs for PN 621300 Early Learning Center Rehab	621301	5,000	5,000
		$ 5,082,560	$ 2,436,820
Total Expenditures		$ 5,797,660	$ 4,830,980
Unallocated		$ 42,570	$ -

HOME Community Renewal - FY 2024 Project Budget	Project No.	Adopted Budget FY 2023	Adopted Budget FY 2024
Resources			
Entitlement - 2024		$ 729,070	$ 743,050
Entitlement from prior years (unallocated and turnback)		3,980,410	310,140
Entitlement from prior years (rebudgeted projects)		2,391,920	5,284,400
Anticipated program income FY24		250,000	150,000
		$ 7,351,400	$ 6,487,590
Expenditures			
Administration and Program Support			
HOME program administration (current year)	625000	$ 97,910	$ 89,310
HOME program administration (rebudgeted)	625000	388,300	280,790
Indirect cost allocation plan	625000	28,930	29,350
Statutorily Capped Total		$ 515,140	$ 399,450
FY 2024 New Allocations			
DevNW MacCleay CLT Resident Downpayment Assistance	625352	$ -	$ 300,000
Applegate Terrace Veterans Housing (Applegate LLC)	625335	-	453,740
Applegate Terrace Veterans Housing Project Delivery Cost	625351	-	20,000
Development Northwest CHDO Operating Funds	625329	-	30,000
		$ -	$ 803,740

HOME Community Renewal - FY 2024 Project Budget	Project No.	Adopted Budget FY 2023	Adopted Budget FY 2024
Rebudgeted and Carryover Projects			
Salem Interfaith Hospitality Network Tenant Based Rental Assistance, FY 2019, FY 2020, FY 2021	625326	$ 146,470	$ -
Salem Housing Authority Security Deposit Program, FY 2019, FY 2020 and FY 2021	625322 / 625327	48,750	-
Salem Housing Authority Yaquina Hall, FY 2019	625321	400,000	40,000
MWVCAA-TBRA FY 20-21	625330 / 332	488,740	200,000
St Francis Shelter-TBRA FY 20-21	625331	96,280	40,000
DevNW Cottage Apts Funds FY 19, 20, 21	625323 / 328 / 333	939,070	939,070
DevNW Cottage Apts Project Delivery Costs	625334	22,610	13,830
Salem Housing Authority - Sequoia Crossings	625336	550,000	550,000
DevNW MacCleay CLT (CHDO Set Aside FY22)	625337	300,000	-
Mid Willamette Valley CAA TBRA	625343	300,000	300,000
Mehonia (nee' Gateway Salem CPD)	625339	650,000	650,000
DevNW MacCleay CLT	625337	650,000	650,000
St Francis Shelter TBRA	625344	140,000	140,000
HOPE Plaza Low Income Housing Project--ARP	625345	250,000	250,000
NWHS HOST Youth Program --ARP	625346	35,700	-
St Francis Shelter Case Management--ARP	625347	60,000	-
Center for Hope and Safety Services for Domestic and Sexual Violence--ARP	625348	100,000	-
Women at the Well Case Management--ARP	625349	47,000	-
Salem Housing Authority - Sequoia Crossings--ARP	625336	1,500,000	1,500,000
Project Delivery Costs for PN 625339 Mehonia (nee' Gateway Salem CPD)	625341	5,000	2,500
Project Delivery Costs for PN 625337 MacCleay CLT	625342	5,000	5,000
Project Delivery Costs for PN 625336 Sequoia Crossings--ARP	625350	4,000	4,000
		$ 6,738,620	$ 5,284,400
Total Expenditures		$ 7,253,760	$ 6,487,590
Unappropriated Ending Balance		$ 97,640	$ -

All funding awards subject to allocation of funds from the U.S. Department of Housing and Urban Development

CITY OF Salem
AT YOUR SERVICE

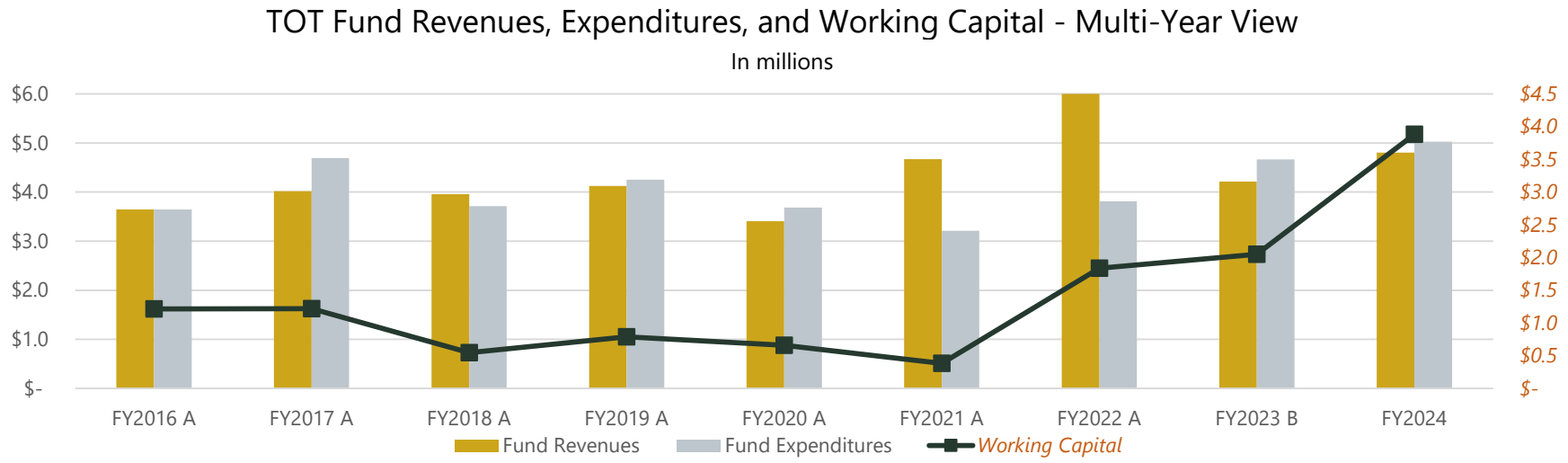
City of Salem Budget
Cultural and Tourism Fund Assumptions and Trends
(Also known as the TOT Fund)
FY 2024

Account	Assumption	Amount
	Proceeds from or expenses of Cultural and Tourism Fund program activities	
31310	Transient Occupancy Tax: 9% lodging tax paid on overnight accommodations in Salem; estimating a 13.8% increase over the FY 2023 Budget	$ 4,770,140

Account	Assumption	Amount
52670	Other Professional Services: expenses for Travel Salem's annual contract and maintenance services at City-owned historic facilities; estimating a 13.4% increase over the FY 2023 Budget	$ 1,249,180
54850	Other Special Payments: 36 grants and several sponsorships to operate cultural and tourism facilities and special events and perform capital improvements; estimating a 35.2% increase over the FY 2023 Budget	$ 756,020

Not all revenues and expenditures included on the following pages are highlighted here.

See the result area of *Strong and Diverse Economy* and the project budgets in this section for more information about Cultural and Tourism Fund program expenses.



City of Salem Budget
Cultural and Tourism (TOT) Fund
FY 2024

TOT 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
31310	TRANSIENT OCCUPANCY TAX*	$ 3,180,370	$ 3,095,121	$ 3,582,120	$ 4,326,660	$ 4,191,730	$ 4,770,140	$ 4,770,140	$ 4,770,140	$ 578,410	13.8%
	Total Taxes	$ 3,180,370	$ 3,095,121	$ 3,582,120	$ 4,326,660	$ 4,191,730	$ 4,770,140	$ 4,770,140	$ 4,770,140	$ 578,410	13.8%
35495	OTHER AGENCIES	$ 5,400	$ 3,931	$ 5,400	$ 10,695	$ 5,400	$ 5,400	$ 5,400	$ 5,400	$ -	-
	Total Internal / Intergovernmental	$ 5,400	$ 3,931	$ 5,400	$ 10,695	$ 5,400	$ 5,400	$ 5,400	$ 5,400	$ -	-
35641	US DEPT OF THE TREASURY	$ -	$ 1,548,520	$ 1,637,570	$ 1,637,570	$ -	$ -	$ -	$ -	$ -	-
	Total Federal Grants	$ -	$ 1,548,520	$ 1,637,570	$ 1,637,570	$ -	$ -	$ -	$ -	$ -	-
36210	INTEREST	$ 2,500	$ 6,712	$ 2,500	$ 11,749	$ 7,000	$ 16,800	$ 16,800	$ 16,800	$ 9,800	140.0%
36895	OTHER REVENUE	12,000	13,709	12,000	14,200	12,000	12,000	12,000	12,000	-	-
	Total Other Revenue	$ 14,500	$ 20,421	$ 14,500	$ 25,949	$ 19,000	$ 28,800	$ 28,800	$ 28,800	$ 9,800	51.6%
39910	BEGINNING WORKING CAPITAL	$ 399,320	$ 382,474	$ 1,395,440	$ 1,836,848	$ 2,047,540	$ 3,881,480	$ 3,881,480	$ 3,881,480	$ 1,833,940	89.6%
	Total Beginning Balance	$ 399,320	$ 382,474	$ 1,395,440	$ 1,836,848	$ 2,047,540	$ 3,881,480	$ 3,881,480	$ 3,881,480	$ 1,833,940	89.6%
	Total Resources	$ 3,599,590	$ 5,050,467	$ 6,635,030	$ 7,837,722	$ 6,263,670	$ 8,685,820	$ 8,685,820	$ 8,685,820	$ 2,422,150	38.7%

*Also known as Hotel / Motel Tax or Lodging Tax

City of Salem Budget
Cultural and Tourism (TOT) Fund
FY 2024

TOT 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
52120	MAIL	$ -	$ 95	$ -	$ 7	$ -	$ -	$ -	$ -	$ -	-
52130	SUPPLIES	-	227	-	304	-	-	-	-	-	-
52670	OTHER PROFESSIONAL SERVICES	851,690	867,730	1,272,630	1,116,761	1,101,600	1,249,180	1,249,180	1,249,180	147,580	13.4%
52740	PERMITS	-	-	-	45	-	-	-	-	-	-
53380	OTHER MAINTENANCE AND REPAIRS	-	91	-	144	-	-	-	-	-	-
53610	GAS	10,270	8,594	9,180	10,003	8,000	8,860	8,860	8,860	860	10.8%
53620	ELECTRIC	46,000	27,640	41,800	33,623	38,350	38,880	38,880	38,880	530	1.4%
53767	BANKING AND INVESTMENT FEES	-	366	-	1,368	-	-	-	-	-	-
53768	DIRECT BANKING FEES	-	216	-	519	250	540	540	540	290	116.0%
53769	CARD PROCESSING FEES	25,000	21,772	18,660	38,584	31,290	39,740	39,740	39,740	8,450	27.0%
53799	OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-
53812	INTRA CITY - DIRECT CHG (LABOR)	102,750	70,734	116,350	58,226	99,500	107,510	107,510	107,510	8,010	8.1%
53813	INTRA CITY - BUDGETED TRANSFERS	113,980	110,430	123,980	123,980	274,730	158,050	158,050	158,050	(116,680)	-42.5%
53815	INTRA CITY - INTERDEPARTMENTAL BILLINGS	309,090	300,000	313,210	452,744	439,520	497,980	497,980	497,980	58,460	13.3%
53851	COPY	-	636	-	472	-	-	-	-	-	-
53860	BUILDING SERVICES	11,340	2,760	11,340	10,225	11,550	12,000	12,000	12,000	450	3.9%
53900	SUPPORT SERVICES CHARGE	106,360	106,360	122,270	122,270	150,200	127,180	127,180	127,180	(23,020)	-15.3%
54850	OTHER SPECIAL PAYMENTS	573,530	325,888	471,310	418,213	559,250	756,020	756,020	756,020	196,770	35.2%
	Total Materials and Services	$ 2,150,010	$ 1,843,538	$ 2,500,730	$ 2,387,488	$ 2,714,240	$ 2,995,940	$ 2,995,940	$ 2,995,940	$ 281,700	10.4%
61110	CONTINGENCIES	$ 64,500	$ -	$ -	$ -	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ -	-
	Total Contingencies	$ 64,500	$ -	$ -	$ -	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ -	-
62110	INTERFUND TRANSFERS	$ 1,385,080	$ 1,370,080	$ 1,520,890	$ 1,422,507	$ 1,749,920	$ 1,830,750	$ 1,830,750	$ 1,830,750	$ 80,830	4.6%
	Total Interfund Transfers	$ 1,385,080	$ 1,370,080	$ 1,520,890	$ 1,422,507	$ 1,749,920	$ 1,830,750	$ 1,830,750	$ 1,830,750	$ 80,830	4.6%
	Total Expenditures	$ 3,599,590	$ 3,213,618	$ 4,021,620	$ 3,809,995	$ 4,664,160	$ 5,026,690	$ 5,026,690	$ 5,026,690	$ 362,530	7.8%

CULTURAL AND TOURISM
FUND NO. 175
FY 2024

Department: Non-Departmental
Cost Center: Cultural and Tourism
Cost Center No: 60-91-00-00

	Adopted FY 2023	Adopted FY 2024
RESOURCES		
Beginning fund balance	$ 2,047,540	$ 3,881,480
Utility contributions - tenants / Parks Operations	5,400	5,400
Projected tax collections	4,191,730	4,770,140
Interest earnings	7,000	16,800
Other revenue	12,000	12,000
TOTAL RESOURCES	**$ 6,263,670**	**$ 8,685,820**
EXPENDITURES		
CONVENTION CENTER SUPPORT (60911000)		
City contribution to Convention Center reserve		
Convention Center marketing	$ 419,170	$ 477,020
Total Convention Center Support	**$ 419,170**	**$ 477,020**
CONVENTION AND TOURISM MARKETING (60912000)		
Convention and tourism promotion	$ 1,047,930	$ 1,192,540
Travel Salem website upgrade		
Total Convention and Tourism Marketing	**$ 1,047,930**	**$ 1,192,540**
CITY PROGRAMS (60913000)		
Projects Transferred to Capital Improvements Fund (255)		
Historic Building Roof Condition Survey	$ 50,000	$ -
Deepwood and Carriage House exterior painting	-	65,000
CIP supported projects (Riverfront Electrical, Art Eco Ball, and Wallace Playground)	232,000	150,000
City-sponsored signature festival / events (4th of July, Neighborhood Street Art, and Hispanic Heritage Month Celebration)	1,500	40,500
Support for public art acquisition, maintenance, administration (Fund 176)	25,000	25,000
Total Historic Building Major Projects	$ 308,500	$ 280,500
Historic Building Maintenance	$ 97,620	$ 100,710
Historic and City Landscape Maintenance	$ 1,459,920	$ 1,608,080
Historic Building Utilities	$ 46,350	$ 47,740
Total City Programs	**$ 1,912,390**	**$ 2,037,030**

CULTURAL AND TOURISM
FUND NO. 175
FY 2024

Department: Non-Departmental
Cost Center: Cultural and Tourism
Cost Center No: 60-91-00-00

	Adopted FY 2023	Adopted FY 2024
STAFFING & CONTRACT ADMINISTRATION (60913500)		
Total Staffing & Contract Administration	**$ 495,380**	**$ 364,300**
MAJOR TOURIST ATTRACTION AND CULTURAL FACILITIES (60914000)		
Operating Grants		
Gilbert House Children's Museum	$ 43,750	$ 48,130
Deepwood Museum & Gardens	44,060	48,130
Historic Elsinore Theatre	45,460	48,130
Hallie Ford Museum of Art	45,150	48,130
Salem Art Association	45,180	48,130
Salem's Multicultural Institute	45,000	48,130
Salem's Riverfront Carousel	42,810	48,130
Willamette Art Center / Friends of the Visual Arts	42,810	48,130
Willamette Heritage Center	45,780	48,130
Total Operating Grants	$ 400,000	$ 433,170
Special Event / Project Grants		
Capaces Leadership Institute - Salem Cultural Night Marcado Hispanic Heritage Month	$ -	$ 10,000
Capitol Pride (dba Salem Capital Pride) - Pride in the Park	7,500	10,000
Capitol Pride (dba Salem Capital Pride) - Pride March and Block Party	-	10,000
Casa de la Cultura Tlanese - Dia de Muertos Celebration	-	10,000
Casa de la Cultura Tlanese - Haupango Huasteco Contest	-	10,000
Ceili of the Valley Society - Celtic Festival	5,000	5,000
Sasquatch Sports - Capitol City Classic	2,000	2,000
Deepwood Museum & Gardens - Public Quarterly Event Series	-	10,000
Deepwood Museum & Gardens - Erythronium Festival	3,000	-
Englewood Forest Festival	3,000	3,600

CULTURAL AND TOURISM
FUND NO. 175
FY 2024

Department: Non-Departmental
Cost Center: Cultural and Tourism
Cost Center No: 60-91-00-00

	Adopted FY 2023	Adopted FY 2024
ENLACE - Cross Cultural KERMEZ Festival	2,000	2,000
Enlightened Theatrics - Winter Musical	7,500	10,000
Festival Chorale of Oregon - Alzheimer's Stories by Robert Cohen	7,500	-
Festival Chorale of Oregon - "Sint Nicolas" by Benjamin Britten	7,500	-
Festival Chorale of Oregon - "Stabat Mater" by Antonin Dvorak	-	10,000
Friends of the Visual Arts - Oregon State Fair Artisans Village	7,500	10,000
Gilbert House Children's Museum - Halloween Re-Engineered	7,500	10,000
Gilbert House Children's Museum - Marketing Accessible Play	-	10,000
Helping Hands Resources - Quiltopia	2,000	2,000
Historic Elsinore Theatre - 23-24 Season Program Targeted Expanded Mailing	7,500	7,500
Hoopla Association - CherryFest NW	7,500	-
Hoopla Association - Hoopla	7,500	10,000
Keizer - Salem Youth Basketball Association - State BB Tournament	7,250	-
Odyssey - Live Music & Art in the Park	2,000	2,000
Oregon Senate Aires - YMCA Youth In Harmony	-	8,250
Oregon State Capitol Foundation - Cherry Blossom Days	-	7,000
Oregon Symphony Association in Salem - Concerts in Salem	-	10,000
Press Play Salem - Bi-monthly Magazine and website w/online calendar	2,000	2,000
Salem Art Association - Salem Art Festival	7,500	10,000
Salem Main Street Association - Downtown Salem Winter Celebration	-	10,000
Salem Multi-Cultural Institute - World Beat Festival	7,500	10,000
Salem Public Library Foundation - Salem Reads	7,500	9,000
Salem on the Edge Art Gallery - En Plein Air Invitational Art Show	2,000	2,000
Salem's Riverfront Carousel - Santa at the Carousel	-	10,000
Salem's Riverfront Carousel - Holidays at the Carousel	7,500	-
Theatre 33 (Willamette University) - Summer New Play Festival	-	10,000
Willamette Heritage Center - Magic at the Mill	7,500	10,000
Willamette Heritage Center - Project - Woolen Mill Window & Gutter Restoration	7,500	-
Willamette Master Chorus - Annual Veterans Concert	-	10,000
Willamette Master Chorus - Winter Concert - Music for Our Children	-	10,000
Total Special Events / Project Grants	$ 142,750	$ 262,350

CULTURAL AND TOURISM
FUND NO. 175
FY 2024

Department: Non-Departmental
Cost Center: Cultural and Tourism
Cost Center No: 60-91-00-00

	Adopted FY 2023	Adopted FY 2024
Capital Improvement / Outlay Grants		
Gilbert House Children's Museum - Priority Play Accessible Outdoor Play	$ 7,500	$ -
Historic Elsinore Theatre - Concession & Box Office Renovation	-	10,000
Keizer - Salem Youth Basketball Association - Event & Game Day Entertainment System	7,500	-
Willamette Heritage Center - Asphalt Walkways Repair & Replacement	-	10,000
Total Capital Improvements / Outlay Grants	15,000	20,000
Total CTPAB Grants	**$ 557,750**	**$ 715,520**
Direct Banking Fees	250	540
Card Processing Fees	31,290	39,740
Contingencies	**$ 200,000**	**$ 200,000**
TOTAL EXPENDITURES	**$ 4,664,160**	**$ 5,026,690**

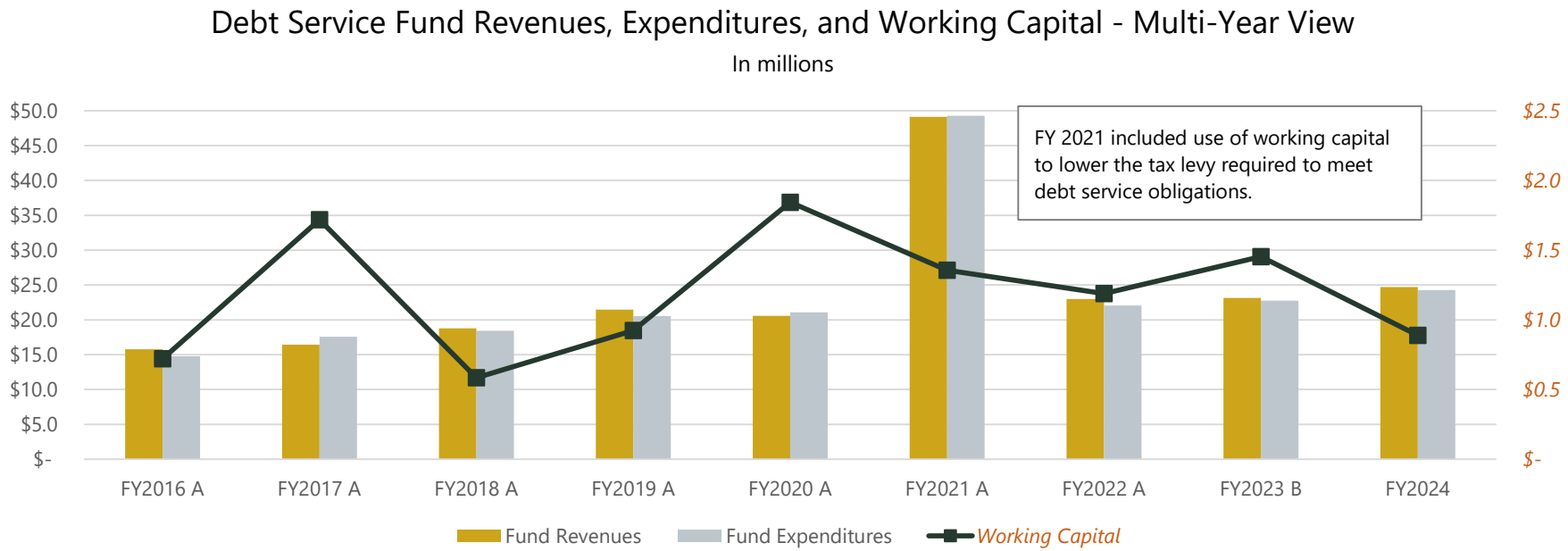
CITY OF Salem
AT YOUR SERVICE

City of Salem Budget
Debt Service Fund Assumptions and Trends
FY 2024

Account	Assumption	Amount
	Revenues for General Obligation Bonds	
31110	Current Year Property Taxes: from voter-approved bond measures, estimating 7.6% increase over the FY 2023 Budget	$ 18,084,840
31120 31130 31140	Property Taxes: from voter-approved bond measures owed for all prior years, estimating a 2.2% decrease from the FY 2023 Budget	$ 271,090

Account	Assumption	Amount
	Revenues for Pension Obligation Bonds	
35211	Interfund Special Transfers: payments received from City departments for the annual debt service on the City's pension obligation bond, estimating a 4.0% increase over the FY 2023 Budget	$ 6,188,170

See the Debt Service section of the budget document for more information.



City of Salem Budget
Debt Service Fund
FY 2024

Debt Service 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	$ 15,600,080	$ 15,755,574	$ 16,673,960	$ 16,861,446	$ 16,802,600	$ 18,084,840	$ 18,084,840	$ 18,084,840	$ 1,282,240	7.6%
31120	PROPERTY TAX - FIRST PRIOR YEAR	163,320	133,097	152,970	127,352	135,850	141,300	141,300	141,300	5,450	4.0%
31130	PROPERTY TAX - SECOND PRIOR YEAR	81,650	63,554	42,500	50,903	55,450	62,060	62,060	62,060	6,610	11.9%
31140	PROPERTY TAX - ALL OTHER PRIOR YEARS	122,480	68,465	84,990	116,590	85,950	67,730	67,730	67,730	(18,220)	-21.2%
	Total Taxes	$ 15,967,530	$ 16,020,690	$ 16,954,420	$ 17,156,291	$ 17,079,850	$ 18,355,930	$ 18,355,930	$ 18,355,930	$ 1,276,080	7.5%
35211	INTERFUND - SPECIAL TRANSFERS	$ 5,499,530	$ 5,499,520	$ 5,719,550	$ 5,719,820	$ 5,949,630	$ 6,188,170	$ 6,188,170	$ 6,188,170	$ 238,540	4.0%
	Total Internal / Intergovernmental	$ 5,499,530	$ 5,499,520	$ 5,719,550	$ 5,719,820	$ 5,949,630	$ 6,188,170	$ 6,188,170	$ 6,188,170	$ 238,540	4.0%
36210	INTEREST	$ -	$ 140,840	$ 20,000	$ 95,139	$ 131,000	$ 145,000	$ 145,000	$ 145,000	$ 14,000	10.7%
38710	BOND PROCEEDS	-	24,626,285	-	-	-	-	-	-	-	-
38712	BOND ISSUANCE PREMIUM	-	2,843,359	-	-	-	-	-	-	-	-
	Total Other Revenue	$ -	$ 27,610,484	$ 20,000	$ 95,139	$ 131,000	$ 145,000	$ 145,000	$ 145,000	$ 14,000	10.7%
39910	BEGINNING WORKING CAPITAL	$ 1,402,390	$ 1,356,099	$ 608,070	$ 1,187,877	$ 1,453,390	$ 887,950	$ 887,950	$ 887,950	$ (565,440)	-38.9%
	Total Beginning Balance	$ 1,402,390	$ 1,356,099	$ 608,070	$ 1,187,877	$ 1,453,390	$ 887,950	$ 887,950	$ 887,950	$ (565,440)	-38.9%
	Total Resources	$ 22,869,450	$ 50,486,793	$ 23,302,040	$ 24,159,127	$ 24,613,870	$ 25,577,050	$ 25,577,050	$ 25,577,050	$ 963,180	3.9%

Debt Service 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
60120	PRINCIPAL	$ 15,405,000	$ 15,670,000	$ 16,855,000	$ 15,995,000	$ 17,500,000	$ 14,180,000	$ 14,180,000	$ 14,180,000	$ (3,320,000)	-19.0%
60130	INTEREST	6,425,260	6,159,272	5,683,470	6,051,978	5,252,070	10,092,890	10,092,890	10,092,890	4,840,820	92.2%
60135	PAYMENTS TO ESCROW AGENTS	-	27,469,644	-	-	-	-	-	-	-	-
	Total Debt Service	$ 21,830,260	$ 49,298,916	$ 22,538,470	$ 22,046,978	$ 22,752,070	$ 24,272,890	$ 24,272,890	$ 24,272,890	$ 1,520,820	6.7%
	Total Expenditures	$ 21,830,260	$ 49,298,916	$ 22,538,470	$ 22,046,978	$ 22,752,070	$ 24,272,890	$ 24,272,890	$ 24,272,890	$ 1,520,820	6.7%

City of Salem Budget
Development District Fund Assumptions and Trends
FY 2024

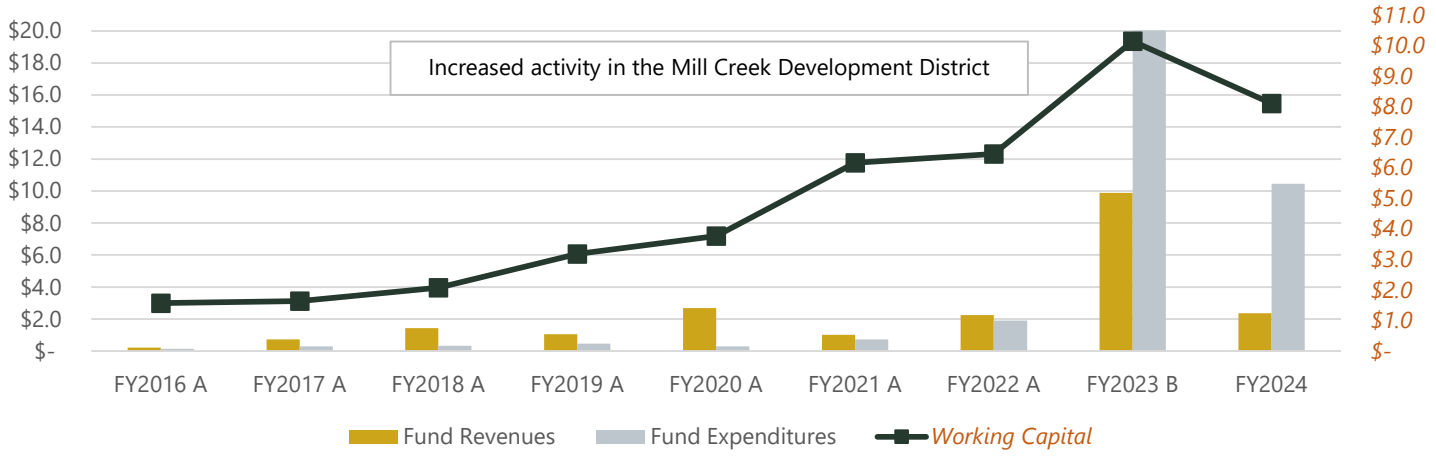
Account	Assumption	Amount	Account	Assumption	Amount
Proceeds and expenses to support capital projects in the Development District Fund					
32280	Development District Fee: development district revenue, estimating a 76.1% decrease from the FY 2023 Budget	$ 2,229,440	52620	Construction Contracts: budgeted development district projects, estimating a 50.7% decrease from the FY 2023 Budget	$ 9,871,960

Not all revenues and expenses included on the next page are highlighted here.

See the Capital Improvements section for more information about Development District Fund projects.

Development District Fund Revenues, Expenditures, and Working Capital - Multi-Year View

In millions



City of Salem Budget
Development District Fund
FY 2024

Development District 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
32280	DEVELOPMENT DISTRICT FEE	$ 1,000,000	$ 739,464	$ 3,472,400	$ 1,802,426	$ 9,339,860	$ 2,229,440	$ 2,229,440	$ 2,229,440	$ (7,110,420)	-76.1%
32282	REIMBURSEMENT DISTRICT FEE	-	174,164	-	383,481	-	-	-	-	-	-
	Total Sales, Fees, Licenses, Permits	$ 1,000,000	$ 913,628	$ 3,472,400	$ 2,185,907	$ 9,339,860	$ 2,229,440	$ 2,229,440	$ 2,229,440	$ (7,110,420)	-76.1%
36210	INTEREST	$ -	$ 100,037	$ 60,000	$ 67,737	$ 120,000	$ 125,000	$ 125,000	$ 125,000	$ 5,000	4.2%
36895	OTHER REVENUE	-	-	-	-	420,000	-	-	-	(420,000)	-100.0%
	Total Other Revenue	$ -	$ 100,037	$ 60,000	$ 67,737	$ 540,000	$ 125,000	$ 125,000	$ 125,000	$ (415,000)	-76.9%
39910	BEGINNING WORKING CAPITAL	$ 4,781,460	$ 6,160,267	$ 4,769,220	$ 6,448,210	$ 10,142,800	$ 8,104,700	$ 8,104,700	$ 8,104,700	$ (2,038,100)	-20.1%
	Total Beginning Balance	$ 4,781,460	$ 6,160,267	$ 4,769,220	$ 6,448,210	$ 10,142,800	$ 8,104,700	$ 8,104,700	$ 8,104,700	$ (2,038,100)	-20.1%
	Total Resources	$ 5,781,460	$ 7,173,932	$ 8,301,620	$ 8,701,854	$ 20,022,660	$ 10,459,140	$ 10,459,140	$ 10,459,140	$ (9,563,520)	-47.8%

Development District 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
52620	CONSTRUCTION CONTRACTS	$ 4,781,460	$ -	$ 7,435,620	$ -	$ 20,010,660	$ 9,871,960	$ 9,871,960	$ 9,871,960	$ (10,138,700)	-50.7%
52640	ENGINEERING / ARCHITECT SERVICES	-	18,058	-	310,090	-	-	-	-	-	-
53767	BANKING AND INVESTMENT FEES	-	6,029	6,000	7,214	12,000	12,180	12,180	12,180	180	1.5%
53768	DIRECT BANKING FEES	-	-	-	58	-	-	-	-	-	-
53769	CARD PROCESSING FEES	-	10,864	-	32,393	-	-	-	-	-	-
53790	CONSTRUCTION - UNSPECIFIED	500,000	-	500,000	-	-	575,000	575,000	575,000	575,000	-
53812	INTRA CITY - DIRECT CHG (LABOR)	-	16,607	-	46,073	-	-	-	-	-	-
54811	SPECIAL PAYMENTS - PERMANENT EASEMENT	-	-	-	200	-	-	-	-	-	-
54850	OTHER SPECIAL PAYMENTS	-	174,164	-	1,158,666	-	-	-	-	-	-
	Total Materials and Services	$ 5,281,460	$ 225,722	$ 7,941,620	$ 1,554,694	$ 20,022,660	$ 10,459,140	$ 10,459,140	$ 10,459,140	$ (9,563,520)	-47.8%
62110	INTERFUND TRANSFERS	$ 500,000	$ 500,000	$ 360,000	$ 360,000	$ -	$ -	$ -	$ -	$ -	-
	Total Interfund Transfers	$ 500,000	$ 500,000	$ 360,000	$ 360,000	$ -	$ -	$ -	$ -	$ -	-
	Total Expenditures	$ 5,781,460	$ 725,722	$ 8,301,620	$ 1,914,694	$ 20,022,660	$ 10,459,140	$ 10,459,140	$ 10,459,140	$ (9,563,520)	-47.8%

City of Salem Budget
Downtown Parking Fund Assumptions and Trends
FY 2024

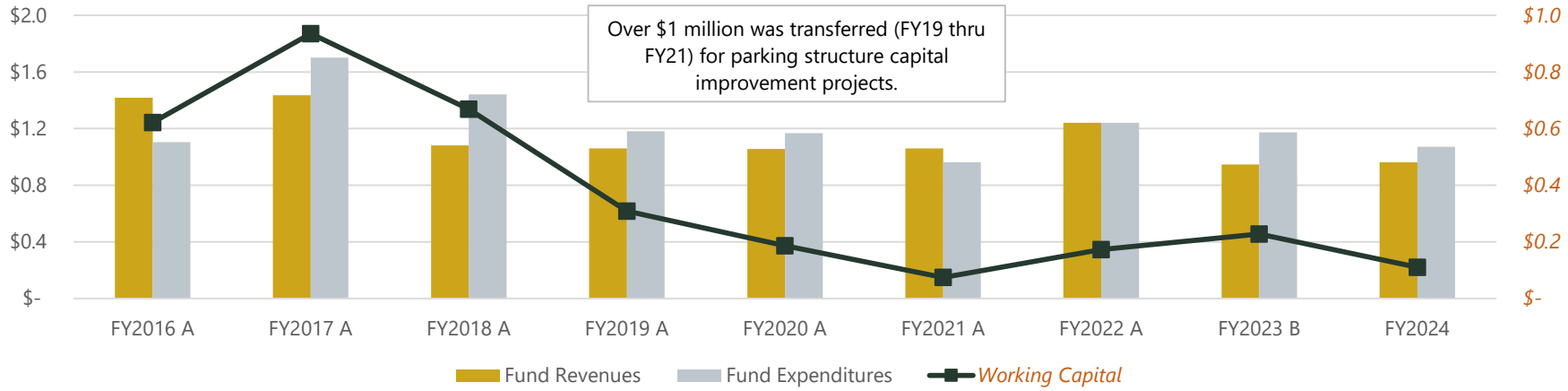
Account	Assumption	Amount
	Proceeds from Downtown Parking Fund program activities	
34128	Downtown Parking Tax: assessments to downtown businesses to support the free customer program in the Downtown Parking District, estimating an 2.0% increase over the FY 2023 Budget	$ 343,330
34130	Parking Rent - Riverfront Monthly Rent: revenue from daily and monthly parking permit sales at Riverfront Park, estimating a 0.8% decrease from the FY 2023 Budget	$ 10,710
34136	Parking Rent - Chemeketa Parkade Monthly Rent: revenue from daily and monthly parking permit sales at the Chemeketa Parkade, estimating a 5.1% increase over the FY 2023 Budget	$ 154,090
34138	Parking Rent - Liberty Square Parkade Monthly Rent: revenue from daily and monthly parking permit sales at the Liberty Parkade, estimating a 1.0% increase over the FY 2023 Budget	$ 291,310
34140	Parking Rent - Marion Parkade Monthly Rent: revenue from daily and monthly parking permit sales at the Marion Parkade, estimating a 17.0% decrease from the FY 2023 Budget	$ 50,610

Not all revenues included on the next page are highlighted here.

See the result area of *Strong and Diverse Economy* for more information about Downtown Parking Fund program expenses.

Downtown Parking Fund Revenues, Expenditures, and Working Capital - Multi-Year View

In millions



City of Salem Budget
Downtown Parking Fund
FY 2024

Downtown Parking 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
32310	ACCIDENT AND FIRE RECOVERY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
32895	OTHER PERMITS	22,500	28,973	24,830	70,028	30,000	25,430	25,430	25,430	(4,570)	-15.2%
	Total Sales, Fees, Licenses, Permits	$ 22,500	$ 28,973	$ 24,830	$ 70,028	$ 30,000	$ 25,430	$ 25,430	$ 25,430	$ (4,570)	-15.2%
34128	DOWNTOWN PARKING TAX	$ 402,710	$ 357,536	$ 365,840	$ 332,166	$ 336,520	$ 343,330	$ 343,330	$ 343,330	$ 6,810	2.0%
34130	PARKING RENT - RIVERFRONT	15,300	5,936	10,990	9,913	10,800	10,710	10,710	10,710	(90)	-0.8%
34136	PARKING RENT - CHEMEKETA	165,270	105,501	124,900	145,353	146,680	154,090	154,090	154,090	7,410	5.1%
34138	PARKING RENT - LIBERTY	255,470	221,367	213,590	291,711	288,390	291,310	291,310	291,310	2,920	1.0%
34140	PARKING RENT - MARION	151,130	63,065	105,350	53,766	60,990	50,610	50,610	50,610	(10,380)	-17.0%
34148	PARKING RENT - METERS	65,000	35,675	26,120	71,207	60,700	70,680	70,680	70,680	9,980	16.4%
34295	PARKING RENT - OTHER	-	-	-	-	-	9,200	9,200	9,200	9,200	-
	Total Rent	$ 1,054,880	$ 789,081	$ 846,790	$ 904,116	$ 904,080	$ 929,930	$ 929,930	$ 929,930	$ 25,850	2.9%
35641	US DEPT OF THE TREASURY	$ -	$ 237,040	$ 253,510	$ 253,510	$ -	$ -	$ -	$ -	$ -	-
	Total Federal Grants	$ -	$ 237,040	$ 253,510	$ 253,510	$ -	$ -	$ -	$ -	$ -	-
36210	INTEREST	$ 6,000	$ 3,092	$ 1,000	$ 1,022	$ 1,750	$ 2,820	$ 2,820	$ 2,820	$ 1,070	61.1%
36810	BAD DEBT RECOVERY	3,500	1,698	2,430	12,190	10,000	4,000	4,000	4,000	(6,000)	-60.0%
36895	OTHER REVENUE	-	-	-	92	-	-	-	-	-	-
	Total Other Revenue	$ 9,500	$ 4,790	$ 3,430	$ 13,305	$ 11,750	$ 6,820	$ 6,820	$ 6,820	$ (4,930)	-42.0%
39910	BEGINNING BALANCE	$ 48,310	$ 74,209	$ 170,820	$ 173,187	$ 228,020	$ 109,900	$ 109,900	$ 109,900	$ (118,120)	-51.8%
	Total Beginning Balance	$ 48,310	$ 74,209	$ 170,820	$ 173,187	$ 228,020	$ 109,900	$ 109,900	$ 109,900	$ (118,120)	-51.8%
	Total Resources	$ 1,135,190	$ 1,134,094	$ 1,299,380	$ 1,414,146	$ 1,173,850	$ 1,072,080	$ 1,072,080	$ 1,072,080	$ (101,770)	-8.7%

City of Salem Budget
Downtown Parking Fund
FY 2024

Downtown Parking 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
52120	MAIL	$ 50	$ 216	$ 40	$ 19	$ 40	$ 100	$ 100	$ 100	$ 60	150.0%
52130	SUPPLIES	-	742	-	232	-	1,100	1,100	1,100	1,100	-
52405	TELEPHONE - OFFICE	-	-	-	-	-	250	250	250	250	-
52460	COMMUNICATION - OTHER	2,220	2,666	2,500	2,396	2,500	2,970	2,970	2,970	470	18.8%
52620	CONSTRUCTION CONTRACTS	15,800	-	1,000	-	-	-	-	-	-	-
52660	TEMP EMPLOYMENT SERVICES	75,000	-	75,000	-	-	-	-	-	-	-
52670	OTHER PROFESSIONAL SERVICES	13,500	68,189	8,500	76,874	180,750	188,670	188,670	188,670	7,920	4.4%
52740	PERMITS	-	118	-	120	-	-	-	-	-	-
52810	SMALL TOOLS	-	-	-	-	-	110	110	110	110	-
53211	LIABILITY INSURANCE	34,350	34,350	38,750	38,750	53,280	75,950	75,950	75,950	22,670	42.5%
53380	OTHER MAINTENANCE AND REPAIRS	-	123	-	36	-	4,900	4,900	4,900	4,900	-
53530	OUTSIDE RENTAL	-	-	-	91	-	-	-	-	-	-
53620	ELECTRIC	62,500	62,111	73,500	68,013	69,700	68,870	68,870	68,870	(830)	-1.2%
53650	REFUSE DISPOSAL	33,000	30,397	36,000	38,755	37,230	33,210	33,210	33,210	(4,020)	-10.8%
53734	SAFETY CLOTHING AND EQUIPMENT	-	35	-	-	-	-	-	-	-	-
53767	BANKING AND INVESTMENT FEES	2,000	1,664	1,800	2,053	1,800	2,500	2,500	2,500	700	38.9%
53768	DIRECT BANKING FEES	4,000	3,132	2,800	3,115	2,800	2,500	2,500	2,500	(300)	-10.7%
53769	CARD PROCESSING FEES	8,000	3,448	5,800	6,284	5,800	4,000	4,000	4,000	(1,800)	-31.0%
53770	BAD DEBT - WRITE OFF	35,000	1,238	70,000	69,604	35,000	25,700	25,700	25,700	(9,300)	-26.6%
53812	INTRA CITY - DIRECT CHG (LABOR)	145,290	89,792	170,050	129,882	148,720	117,490	117,490	117,490	(31,230)	-21.0%
53813	INTRA CITY - BUDGETED TRANSFERS	274,240	274,240	262,260	262,260	-	-	-	-	-	-
53815	INTRA CITY - INTERDEPARTMENTAL BILLING	4,730	1,284	2,130	4,654	4,020	500	500	500	(3,520)	-87.6%
53851	COPY	250	13	500	239	500	500	500	500	-	-
53860	BUILDING SERVICES	156,670	162,481	249,550	274,528	254,290	310,630	310,630	310,630	56,340	22.2%
53900	SUPPORT SERVICES CHARGE	219,670	219,670	262,130	262,130	213,610	232,130	232,130	232,130	18,520	8.7%
54850	OTHER SPECIAL PAYMENTS	-	5,000	-	-	-	-	-	-	-	-
	Total Materials and Services	$ 1,086,270	$ 960,907	$ 1,262,310	$ 1,240,034	$ 1,010,040	$ 1,072,080	$ 1,072,080	$ 1,072,080	$ 62,040	6.1%
61110	CONTINGENCIES	$ 48,920	$ -	$ 37,070	$ -	$ 163,810	$ -	$ -	$ -	$ (163,810)	-100.0%
	Total Contingencies	$ 48,920	$ -	$ 37,070	$ -	$ 163,810	$ -	$ -	$ -	$ (163,810)	-100.0%
	Total Expenditures	$ 1,135,190	$ 960,907	$ 1,299,380	$ 1,240,034	$ 1,173,850	$ 1,072,080	$ 1,072,080	$ 1,072,080	$ (101,770)	-8.7%

Downtown Parking Fund - FY 2024 Project Budget	Adopted Budget FY 2023	*DAB Recommend FY 2024*	Adopted Budget FY 2024
Total Resources	$ 1,173,850	*$ 1,072,080*	$ 1,072,080
Expenditures			
Regular Maintenance / Operation of Structures			
Electricity	$ 69,700	*$ 68,870*	$ 68,870
Insurance	53,280	*75,950*	75,950
Landscape maintenance (Parks Operations)	3,020	-	-
Miscellaneous downtown repairs	500	-	-
Routine maintenance - Chemeketa Parkade	130,220	*146,520*	146,520
Routine maintenance - Liberty Parkade	56,640	*75,670*	75,670
Routine maintenance - Marion Parkade	178,110	*215,110*	215,110
Striping, meters (Transportation Services)	500		
	$ 491,970	*$ 582,120*	$ 582,120
Maintenance of District			
Refuse disposal	$ 37,230	*$ 33,710*	$ 33,710
Refuse container maintenance (Transportation Services)			
	$ 37,230	*$ 33,710*	$ 33,710

Downtown Parking Fund - FY 2024 Project Budget	Adopted Budget FY 2023	*DAB Recommend FY 2024*	Adopted Budget FY 2024
Administration and Overhead			
Administration and board support (Urban Development)	$ 51,480	*$ -*	$ -
Support Services Charge (indirect cost allocation plan)	213,610	*232,130*	232,130
	$ 265,090	*$ 232,130*	$ 232,130
Downtown Contracted Services			
Downtown Clean Team	$ 80,750	*$ 90,030*	$ 90,030
Parkade security services	100,000	*98,640*	98,640
	$ 180,750	*$ 188,670*	$ 188,670
Total Operating Expenditures	$ 975,040	*$ 1,036,630*	$ 1,036,630
Bad Debt Write Off	$ 35,000	*$ 35,450*	$ 35,450
Contingencies	163,810		
Total Expenditures	$ 1,173,850	*$ 1,072,080*	$ 1,072,080
Unappropriated Ending Balance	$ -	$ -	$ -

CITY OF Salem
AT YOUR SERVICE

City of Salem Budget
Emergency Medical Services (EMS) Fund Assumptions and Trends
FY 2024

Account	Assumption	Amount
	Proceeds from Emergency Medical Services Fund program activities	
32385	Ambulance Service: fees charged for City of Salem ambulance service, estimating a 4.2% increase from the FY 2023 Budget	$ 4,378,000
32391	Ambulance Contractor Fee: payment from Falck Ambulance NW, the City's ambulance transport service provider, estimating 7.3% increase over the FY 2023 Budget	$ 676,040

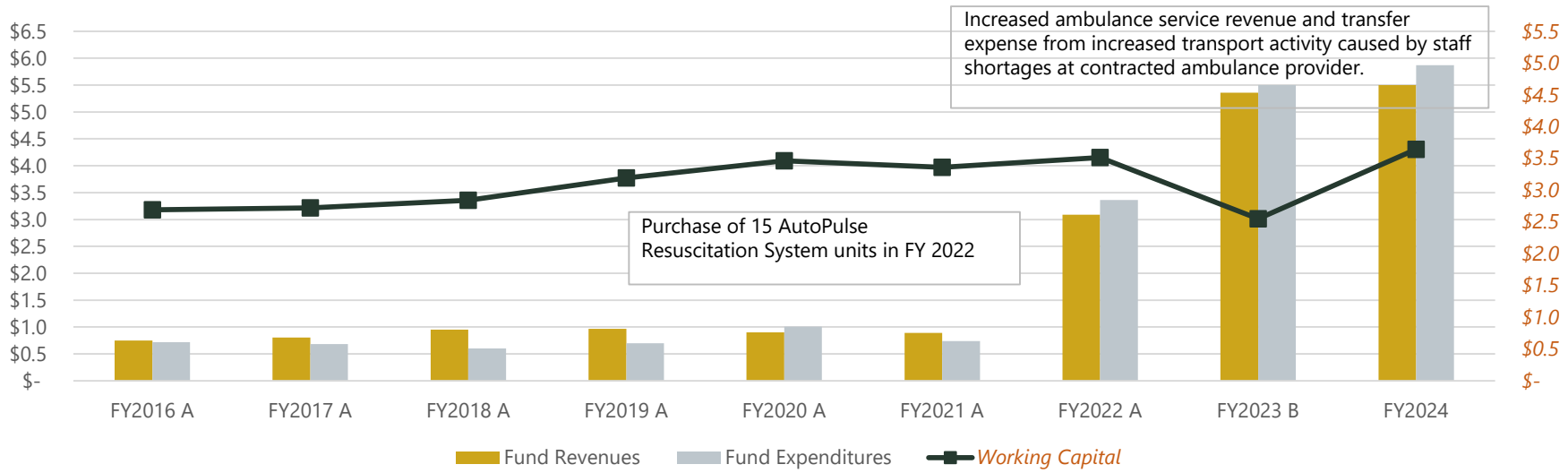
Account	Assumption	Amount
32642	Ambulance Subscription Fee: fees charged for Capital FireMed Subscription, estimating 102.0% increase over the FY 2023 Budget	$ 2,970

Not all revenues included on the next page are highlighted here.

See the result area of *Safe & Healthy Community* for more information about Emergency Medical Services Fund program expenses.

EMS Fund Revenues, Expenditures, and Working Capital - Multi-Year View

In millions



City of Salem Budget
Emergency Medical Services Fund
FY 2024

EMS 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
32385	AMBULANCE SERVICE	$ 94,770	$ 148,516	$ 1,000,000	$ 2,186,097	$ 4,200,140	$ 742,500	$ 4,378,000	$ 4,378,000	$ 177,860	4.2%
32386	GEMT SUPPLEMENT	-	-	-	-	321,000	240,000	240,000	240,000	(81,000)	-25.2%
32391	AMBULANCE CONTRACTOR FEE	693,240	630,040	630,040	630,040	630,040	676,040	676,040	676,040	46,000	7.3%
32642	AMBULANCE SUBSCRIPTION FEE	2,520	1,828	1,050	144	1,470	2,970	2,970	2,970	1,500	102.0%
	Total Sales, Fees, Licenses, Permits	$ 790,530	$ 780,384	$ 1,631,090	$ 2,816,281	$ 5,152,650	$ 1,661,510	$ 5,297,010	$ 5,297,010	$ 144,360	2.8%
35212	INTRAFUND - DIRECT CHG (LABOR)	$ 10,000	$ 11,990	$ 10,000	$ -	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -	-
35361	STATE REIMBURSEMENT	-	-	-	1,252	-	-	-	-	-	-
	Total Internal / Intergovernmental	$ 10,000	$ 11,990	$ 10,000	$ 1,252	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -	-
36195	OTHER FINES AND FORFEITS	$ 100,000	$ 42,950	$ 50,000	$ 233,700	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ -	-
36210	INTEREST	80,000	54,132	80,000	36,089	74,160	74,160	74,160	74,160	-	-
36810	BAD DEBT RECOVERY	1,000	1,211	1,000	1,321	1,000	1,000	1,000	1,000	-	-
36895	OTHER REVENUE	-	15	-	1,000	-	-	-	-	-	-
39110	INTERFUND TRANSFERS	-	-	350,000	-	-	-	-	-	-	-
	Total Other Revenue	$ 181,000	$ 98,307	$ 481,000	$ 272,110	$ 195,160	$ 195,160	$ 195,160	$ 195,160	$ -	-
39910	BEGINNING WORKING CAPITAL	$ 3,212,990	$ 3,359,059	$ 3,262,770	$ 3,512,086	$ 2,549,850	$ 3,644,000	$ 3,644,000	$ 3,644,000	$ 1,094,150	42.9%
	Total Beginning Balance	$ 3,212,990	$ 3,359,059	$ 3,262,770	$ 3,512,086	$ 2,549,850	$ 3,644,000	$ 3,644,000	$ 3,644,000	$ 1,094,150	42.9%
	Total Resources	$ 4,194,520	$ 4,249,740	$ 5,384,860	$ 6,601,728	$ 7,907,660	$ 5,510,670	$ 9,146,170	$ 9,146,170	$ 1,238,510	15.7%

City of Salem Budget
Emergency Medical Services Fund
FY 2024

EMS 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	SALARY AND WAGES	$ 220,490	$ 231,922	$ 228,670	$ 211,649	$ 248,660	$ 265,640	$ 265,640	$ 265,640	$ 16,980	6.8%
51025	HOLIDAY - REGULAR	-	-	2,500	-	-	2,500	2,500	2,500	2,500	-
51030	OVERTIME	15,000	20,270	20,000	18,479	40,000	40,000	40,000	40,000	-	-
51100	INCENTIVES	15,450	19,370	18,000	17,336	18,750	19,060	19,060	19,060	310	1.7%
51120	LEAVE PAYOFF	10,000	1,688	1,000	1,455	2,500	2,500	2,500	2,500	-	-
51210	FICA AND MEDICARE	19,890	19,118	20,670	18,245	22,200	23,010	23,010	23,010	810	3.6%
51221	WORKERS' COMP PREMIUM	-	-	1,250	1,250	1,400	2,940	2,940	2,940	1,540	110.0%
51222	WORKERS' COMP STATE ASSMT	60	43	60	37	60	90	90	90	30	50.0%
51225	PAID FAMILY LEAVE - STATE ASSMT	-	-	1,350	-	1,460	3,110	3,110	3,110	1,650	113.0%
51240	EMPLOYER - RETIREMENT PERS	60,870	59,984	62,070	59,718	75,030	79,410	79,410	79,410	4,380	5.8%
51243	PERS UNFUNDED LIABILITY	13,140	13,140	13,180	13,180	13,940	15,600	15,600	15,600	1,660	11.9%
51245	EMPLOYER - PERS PICKUP	15,660	15,550	16,210	15,092	18,590	19,780	19,780	19,780	1,190	6.4%
51246	EMPLR - PERS IAP OPTION	-	4,883	5,380	6,438	9,300	6,590	6,590	6,590	(2,710)	-29.1%
51250	INSURANCE - MEDICAL	24,120	38,906	44,460	41,338	56,410	47,330	47,330	47,330	(9,080)	-16.1%
51255	INSURANCE - VISION	610	983	1,010	1,011	1,220	1,030	1,030	1,030	(190)	-15.6%
51260	INSURANCE - DENTAL	2,050	3,315	3,400	3,399	4,090	3,470	3,470	3,470	(620)	-15.2%
51265	INSURANCE - LIFE	200	197	290	164	290	290	290	290	-	-
51275	OTHER HEALTH BENEFITS	2,160	2,295	2,590	2,384	3,640	3,880	3,880	3,880	240	6.6%
51310	PHYSICAL EXAMINATIONS	-	-	400	-	1,200	1,200	1,200	1,200	-	-
	Total Personal Services	$ 399,700	$ 431,662	$ 442,490	$ 411,176	$ 518,740	$ 537,430	$ 537,430	$ 537,430	$ 18,690	3.6%
52110	SUBSCRIPTIONS AND BOOKS	$ 1,500	$ 728	$ 1,500	$ 676	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ -	-
52120	MAIL	100	13	100	77	100	100	100	100	-	-
52130	SUPPLIES	2,000	777	2,000	1,167	2,000	2,500	2,500	2,500	500	25.0%
52405	TELEPHONE - OFFICE	2,480	2,467	2,480	2,590	3,660	3,560	3,560	3,560	(100)	-2.7%
52410	TELEPHONE - CELLULAR	2,400	1,748	2,400	1,811	2,250	2,320	2,320	2,320	70	3.1%
52460	COMMUNICATION - OTHER	13,840	11,847	13,840	12,291	30,340	31,210	31,210	31,210	870	2.9%
52510	TRAINING	6,000	-	6,000	-	10,000	10,000	10,000	10,000	-	-
52670	OTHER PROFESSIONAL SERVICES	6,000	5,093	5,000	29,090	15,000	10,000	160,000	160,000	145,000	966.7%
52710	MEMBERSHIP DUES	50	-	50	-	50	50	50	50	-	-
52720	LICENSES / CERTIFICATIONS	26,310	23,965	1,100	1,205	26,600	1,100	1,100	1,100	(25,500)	-95.9%
52740	PERMITS	-	175	-	88	-	-	-	-	-	-
52815	CONTROLLED EQUIPMENT	3,000	4,359	140,000	28,570	8,000	37,790	37,790	37,790	29,790	372.4%
52820	SMALL EQUIPMENT AND SUPPLIES	57,500	9,412	64,640	23,980	50,750	47,000	47,000	47,000	(3,750)	-7.4%
52830	COMPUTER SOFTWARE AND LICENSES	55,580	26,956	56,300	36,560	56,480	58,530	58,530	58,530	2,050	3.6%
52910	DIESEL FUEL	560	587	560	4,997	1,000	1,030	1,030	1,030	30	3.0%
52930	GASOLINE	2,570	1,406	2,570	2,024	3,550	3,650	3,650	3,650	100	2.8%
53211	LIABILITY INSURANCE	4,170	4,170	4,550	4,550	6,190	8,280	8,280	8,280	2,090	33.8%
53310	VEHICLE MAINTENANCE	3,600	12,673	4,800	36,453	7,500	8,000	8,000	8,000	500	6.7%
53320	EQUIPMENT MAINTENANCE	19,000	81	23,500	9,605	120,230	14,000	14,000	14,000	(106,230)	-88.4%
53610	GAS	3,150	4,197	3,100	5,439	4,200	4,320	4,320	4,320	120	2.9%
53620	ELECTRIC	5,280	4,319	5,500	4,198	4,500	4,630	4,630	4,630	130	2.9%
53650	REFUSE DISPOSAL	-	456	-	864	-	-	-	-	-	-
53734	SAFETY CLOTHING AND EQUIPMENT	20,000	-	-	101	-	-	-	-	-	-
53763	MEDICAL - SUPPLIES	35,500	14,396	53,000	97,689	68,000	76,950	76,950	76,950	8,950	13.2%
53767	BANKING AND INVESTMENT FEES	-	3,244	-	3,829	-	-	-	-	-	-

City of Salem Budget
Emergency Medical Services Fund
FY 2024

EMS 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
53770	BAD DEBT - WRITE OFF	15,000	24,365	15,000	19,763	125,000	50,000	150,000	150,000	25,000	20.0%
53771	BAD DEBT - MEDICARE WRITE OFF	28,000	41,875	200,000	410,457	1,350,000	-	1,200,000	1,200,000	(150,000)	-11.1%
53772	BAD DEBT - MEDICAID WRITE OFF	28,000	17,523	200,000	338,758	1,450,000	100,000	1,500,000	1,500,000	50,000	3.4%
53773	BAD DEBT - AMBULANCE SUBS. WRITE OFF	2,700	750	2,700	1,776	2,490	2,000	10,000	10,000	7,510	301.6%
53776	GEMT PROGRAM	-	-	-	5,732	121,000	120,000	120,000	120,000	(1,000)	-0.8%
53812	INTRA CITY - DIRECT CHG (LABOR)	-	281	-	-	-	-	-	-	-	-
53830	RADIO	10,800	10,800	10,800	10,800	-	-	-	-	-	-
53840	MOTOR POOL RENTAL	10,120	10,099	9,660	9,660	20,230	26,330	26,330	26,330	6,100	30.2%
53841	EQUIPMENT REPLACEMENT CHARGE	-	-	-	282,000	-	82,000	82,000	82,000	82,000	-
53851	COPY	2,000	1,291	2,000	222	1,190	2,000	2,000	2,000	810	68.1%
53853	PRINTING	500	-	500	-	500	500	500	500	-	-
53854	PHOTOCOPIES	1,000	0	1,000	-	100	100	100	100	-	-
53865	BUILDING SECURITY	-	-	-	-	-	210	210	210	210	-
53900	COST ALLOCATION PLAN	32,760	32,760	30,850	30,850	28,970	55,180	55,180	55,180	26,210	90.5%
	Total Materials and Services	$ 401,470	$ 272,813	$ 865,500	$ 1,417,873	$ 3,521,380	$ 764,840	$ 3,622,840	$ 3,622,840	$ 101,460	2.9%
55130	EQUIPMENT AND MACHINERY	$ -	$ -	$ 1,400,000	$ 866,282	$ -	$ 73,680	$ 73,680	$ 73,680	$ 73,680	-
55150	FLEET REPLACEMENT	50,000	33,179	-	-	-	-	-	-	-	-
	Total Capital Outlay	$ 50,000	$ 33,179	$ 1,400,000	$ 866,282	$ -	$ 73,680	$ 73,680	$ 73,680	$ 73,680	-
61110	CONTINGENCIES	$ 60,000	$ -	$ 60,000	$ -	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ -	-
	Total Contingencies	$ 60,000	$ -	$ 60,000	$ -	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ -	-
62110	INTERFUND TRANSFERS	$ 150,000	$ -	$ 700,000	$ 666,995	$ 1,400,000	$ 75,000	$ 1,575,000	$ 1,575,000	$ 175,000	12.5%
	Total Interfund Transfers	$ 150,000	$ -	$ 700,000	$ 666,995	$ 1,400,000	$ 75,000	$ 1,575,000	$ 1,575,000	$ 175,000	12.5%
	Total Expenditures	$ 1,061,170	$ 737,654	$ 3,467,990	$ 3,362,327	$ 5,500,120	$ 1,510,950	$ 5,868,950	$ 5,868,950	$ 368,830	6.7%

City of Salem Budget
Equipment Replacement Reserve Fund Assumptions and Trends
FY 2024

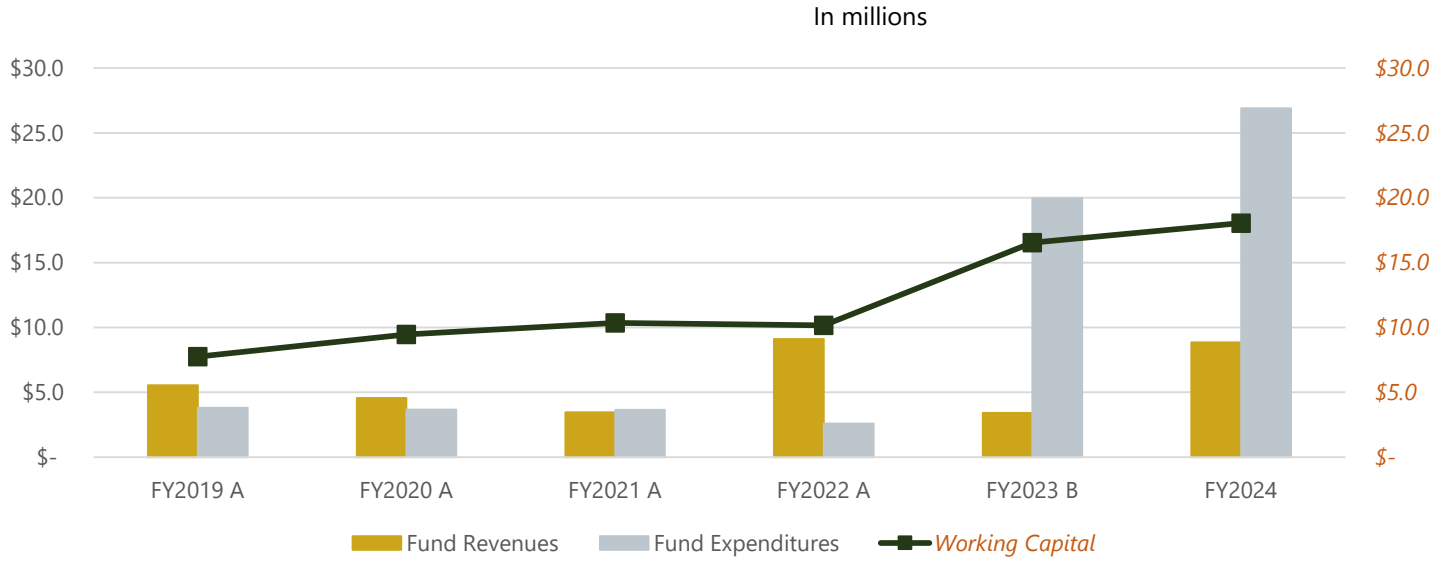
Account	Assumption	Amount
35105	Internal Usage Revenue: for fleet equipment replacement charges collected from departments, a 145.7% increase over the FY 2023 Budget	$ 3,861,810

Account	Assumption	Amount
39110	Interfund Transfer: operating budget transfers into the reserve, a 10.4% increase over the FY 2023 Budget	$ 1,641,750

Not all revenues included on the next page are highlighted here.

See the result areas of *Good Governance, Safe & Healthy Community,* and *Strong and Diverse Economy* for more information about this fund's program expenses.

Equipment Replacement Reserve Fund Revenues, Expenditures, and Working Capital - Multi-Year View



The disparity between budgeted expenditures and revenues is the result of fully appropriating the reserve balance.

Long-term forecasting for vehicle replacement is employed in this fund to help plan for future expenses and balance those costs in department operational budgets against the goal of maintaining adequate reserves for the future.

City of Salem Budget
Equipment Replacement Reserve Fund
FY 2024

Equipment Replacement Reserve 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
32310	ACCIDENT AND FIRE RECOVERY	$ -	$ 250,916	$ -	$ 219,143	$ -	$ -	$ -	$ -	$ -	-
	Total Sales, Fees, Licenses, Permits	$ -	$ 250,916	$ -	$ 219,143	$ -	$ -	$ -	$ -	$ -	-
34120	RADIO RENT	$ -	$ -	$ 679,750	$ 679,300	$ -	$ 2,682,040	$ 2,682,040	$ 2,682,040	$ 2,682,040	-
	Total Rent Revenue	$ -	$ -	$ 679,750	$ 679,300	$ -	$ 2,682,040	$ 2,682,040	$ 2,682,040	$ 2,682,040	-
35105	INTERNAL USAGE REVENUE	$ 3,366,510	$ 2,153,421	$ 2,923,030	$ 3,205,030	$ 1,571,700	$ 3,861,810	$ 3,861,810	$ 3,861,810	$ 2,290,110	145.7%
	Total Internal / Intergovernmental	$ 3,366,510	$ 2,153,421	$ 2,923,030	$ 3,205,030	$ 1,571,700	$ 3,861,810	$ 3,861,810	$ 3,861,810	$ 2,290,110	145.7%
36210	INTEREST	$ 158,540	$ 173,153	$ 150,780	$ 127,220	$ 165,300	$ 333,410	$ 333,410	$ 333,410	$ 168,110	101.7%
36895	OTHER REVENUE	-	6,343	-	25,089	-	-	-	-	-	-
38755	SALE OF ASSETS	200,040	229,586	181,260	175,983	201,900	324,480	324,480	324,480	122,580	60.7%
	Total Other Revenue	$ 358,580	$ 409,082	$ 332,040	$ 328,292	$ 367,200	$ 657,890	$ 657,890	$ 657,890	$ 290,690	79.2%
39110	INTERFUND TRANSFERS	$ 1,089,250	$ 639,250	$ 4,913,100	$ 4,687,342	$ 1,487,600	$ 1,641,750	$ 1,641,750	$ 1,641,750	$ 154,150	10.4%
	Total Interfund Transfers	$ 1,089,250	$ 639,250	$ 4,913,100	$ 4,687,342	$ 1,487,600	$ 1,641,750	$ 1,641,750	$ 1,641,750	$ 154,150	10.4%
39910	BEGINNING WORKING CAPITAL	$ 10,660,020	$ 10,350,618	$ 10,015,510	$ 10,160,999	$ 16,529,160	$ 18,050,100	$ 18,050,100	$ 18,050,100	$ 1,520,940	9.2%
	Total Beginning Balance	$ 10,660,020	$ 10,350,618	$ 10,015,510	$ 10,160,999	$ 16,529,160	$ 18,050,100	$ 18,050,100	$ 18,050,100	$ 1,520,940	9.2%
	Total Resources	$ 15,474,360	$ 13,803,287	$ 18,863,430	$ 19,280,106	$ 19,955,660	$ 26,893,590	$ 26,893,590	$ 26,893,590	$ 6,937,930	34.8%

City of Salem Budget
Equipment Replacement Reserve Fund
FY 2024

Equipment Replacement Reserve 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
52130	SUPPLIES	$ -	$ 6,551	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
52815	CONTROLLED EQUIPMENT	125,790	60,266	4,687,600	39,252	5,551,460	9,060,030	9,060,030	9,060,030	3,508,570	63.2%
52820	SMALL EQUIPMENT & SUPPLIES	-	-	-	6,353	-	-	-	-	-	-
52830	COMPUTER SOFTWARE AND LICENSES	-	-	-	147,072	-	-	-	-	-	-
53767	BANKING AND INVESTMENT FEES	6,870	10,364	5,040	13,820	5,040	-	-	-	(5,040)	-100.0%
	Total Materials and Services	$ 132,660	$ 77,181	$ 4,692,640	$ 206,498	$ 5,556,500	$ 9,060,030	$ 9,060,030	$ 9,060,030	$ 3,503,530	63.1%
55130	EQUIPMENT AND MACHINERY	$ 3,686,710	$ -	$ 4,213,150	$ 25,000	$ 4,142,110	$ 5,581,620	$ 5,581,620	$ 5,581,620	$ 1,439,510	34.8%
55150	FLEET REPLACEMENT	3,334,000	3,565,107	3,021,000	2,374,564	3,243,000	5,408,000	5,408,000	5,408,000	2,165,000	66.8%
55151	EQUIPMENT REPLACEMENT - RESERVE	8,320,990	-	6,936,640	-	7,014,050	6,843,940	6,843,940	6,843,940	(170,110)	-2.4%
	Total Capital Outlay	$ 15,341,700	$ 3,565,107	$ 14,170,790	$ 2,399,564	$ 14,399,160	$ 17,833,560	$ 17,833,560	$ 17,833,560	$ 3,434,400	23.9%
	Total Expenditures	$ 15,474,360	$ 3,642,288	$ 18,863,430	$ 2,606,062	$ 19,955,660	$ 26,893,590	$ 26,893,590	$ 26,893,590	$ 6,937,930	34.8%

FY 2024 Fleet Replacement List

The City's Fleet Replacement Reserve includes department / division specific accounts for the management of equipment replacement funds and other revenue sources for fleet replacement purposes.

Adjustments may be made to the replacement list due to unforeseen circumstances such as vehicle collisions or mechanical failures. Surplus vehicles will be sold and the proceeds used to fund future replacements.

Number	Equipment No.	Description	Estimated Replacement Cost	Primary User	Primary User Fund
1	10875	SUV TAHOE 4-DOOR	80,000	Fire	Emergency Services Fund
2	5606	SUV 1/2T 4DR 4X4 TRAILBLAZER	80,000	Fire	General Fund
3	10881	SUV TAHOE 4WD	80,000	Fire	General Fund
4	10882	SUV TAHOE 4WD	80,000	Fire	General Fund
5	10708	Sedan Compact 4-DR Ford Focus	26,000	Code Enforcement	General Fund
6	10504	Pickup Mid-Sz 4x2 X-Cab Colorado	26,000	Code Enforcement	General Fund
7	10980	SUV Patriot Sport	37,000	Parking Services	General Fund
8	5106	Ford F350 XL Super Duty 1 ton, 4x2 (Rebudget)	65,000	Parks Operations	General Fund
9	1115	Ford F550 19kgvw 4x2 Truck w/2yard dump bed (Rebudget)	100,000	Parks Operations	General Fund
10	7869	Ford F350 1 ton Super Duty 12 passenger van (Rebudget)	55,000	Parks Operations	General Fund
11	1141	Dodge 3500 single cab Pick-up with DRW (Rebudget)	40,000	Parks Operations	General Fund
12	5709	Tilt-Trailer 7kgw 2-axle 8x14 (Rebudget)	20,000	Parks Operations	General Fund
13	10616	Mower 62" side discharge Mod 3280-D	36,000	Parks Operations	General Fund
14	10744	Tree Truck Highlift w/chip box 54kcgwr	184,000	Parks Operations	General Fund
15	10418	Ford F350 1 ton Pick-up Truck	77,000	Parks Operations	General Fund
16	10851	Patrol Car (Rebudget)	73,000	Police	General Fund
17	11034	Patrol Car (Rebudget)	73,000	Police	General Fund
18	11036	Patrol Car (Rebudget)	73,000	Police	General Fund
19	11083	Patrol Car (Rebudget)	73,000	Police	General Fund
20	11094	Patrol Car (Rebudget)	73,000	Police	General Fund
21	11247	Patrol Car (Rebudget)	73,000	Police	General Fund
22	11299	Patrol Car (Rebudget)	73,000	Police	General Fund
23	11300	Patrol Car (Rebudget)	73,000	Police	General Fund
24	11301	Patrol Car (Rebudget)	73,000	Police	General Fund
25	11310	Patrol Car (Rebudget)	73,000	Police	General Fund
26	11311	Patrol Car (Rebudget)	73,000	Police	General Fund
27	10905	Community Service Officer Truck	54,000	Police	General Fund
28	11358	Community Service Officer Truck	54,000	Police	General Fund
29	11364	Patrol Car	73,000	Police	General Fund
30	10904	Patrol Car	73,000	Police	General Fund
31	11338	Patrol Car	73,000	Police	General Fund
32	11342	Patrol Car	73,000	Police	General Fund
33	11357	Patrol Car	73,000	Police	General Fund
34	11361	Patrol Car	73,000	Police	General Fund
35	11365	Patrol Car	73,000	Police	General Fund
36	11381	Patrol Car	73,000	Police	General Fund
37	6910	Paint Striper Truck GMC Medium Duty (Rebudget)	450,000	Public Works	Transportation Services Fund
38	10605	LOADER TRACK MOD T320 (Bobcat)	105,000	Public Works	Transportation Services Fund
39	4925	Epoke Tk12Eb Towed Spreader	40,000	Public Works	Transportation Services Fund
40	10425	Traffic Control Service Truck F350	93,000	Public Works	Transportation Services Fund
41	10300	Ford 350 1 ton Super Duty 12 passenger Van (Rebudget)	47,000	Public Works	Utility Fund

FY 2024 Fleet Replacement List

The City's Fleet Replacement Reserve includes department / division specific accounts for the management of equipment replacement funds and other revenue sources for fleet replacement purposes.

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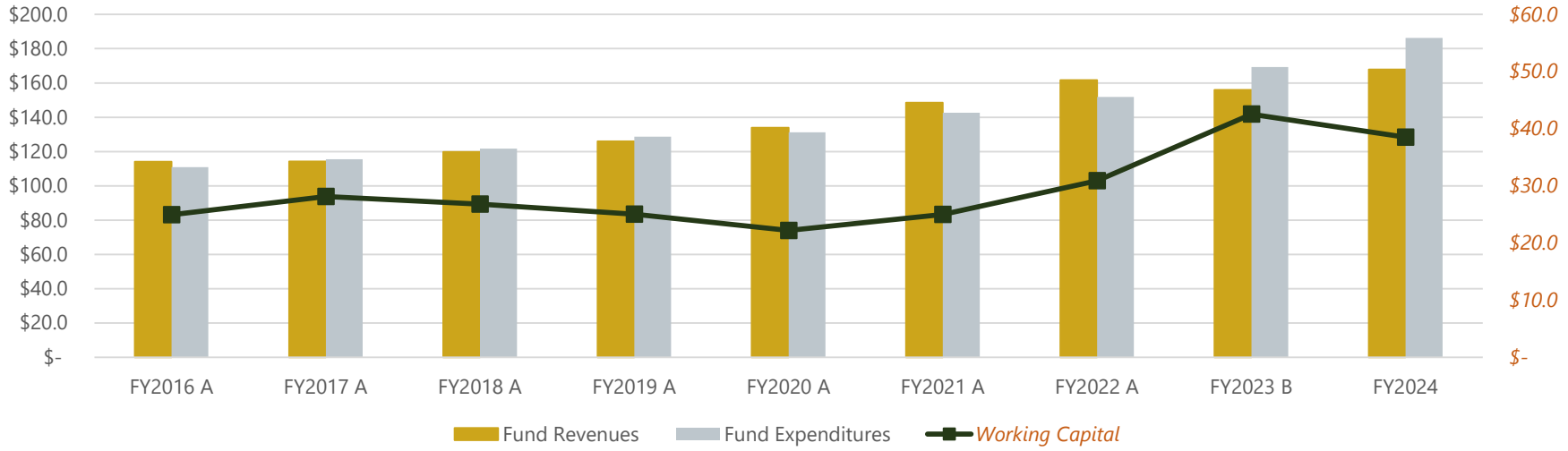
Number	Equipment No.	Description	Estimated Replacement Cost	Primary User	Primary User Fund
42	10593	Ford F150 1/2 T Pick-up Truck 4x4 X-Cab (Rebudget)	40,000	Public Works	Utility Fund
43	10439	Chevrolet Silverado 1/2 T Pick-up 4x2 standard cab	52,000	Public Works	Utility Fund
44	1966	John Deere 6310 4x4 tractor with front end loader	106,000	Public Works	Utility Fund
45	11096	Vac-Con Vactor Truck 43000 gvw	513,000	Public Works	Utility Fund
46	10449	International 7600 Medium duty Truck	308,000	Public Works	Utility Fund
47	10459	John Deere 710C 27,000 lb. Backhoe	312,000	Public Works	Utility Fund
48	10870	Workhorse Easement Sewer Cleaning Machine	95,000	Public Works	Utility Fund
49	10414	TV Inspection Cube Truck C4500 17500gvw	357,000	Public Works	Utility Fund
50	1119	Ford F350 1 ton Pick-up Truck	72,000	Public Works	Utility Fund
51	10706	Ford Focus - Pool Car	30,000	Public Works	Utility Fund
52	VEH0903	Taylor Dunn B2-48-TT electric cart	25,000	Public Works	Utility Fund
53	VEH0708	Taylor Dunn B2-48-TT electric cart	25,000	Public Works	Utility Fund
54	VEH3810	Strongboy Utility Trailer	17,000	Public Works	Utility Fund
55	70974	SUV Patriot Sport (Replace with Plug-in Hybrid or EV)	60,000	Building & Safety	Building & Safety Fund
56	10975	SUV Patriot Sport (Replace with Plug-in Hybrid or EV)	60,000	Building & Safety	Building & Safety Fund
57	70977	SUV Patriot Sport (Replace with Plug-in Hybrid or EV)	60,000	Building & Safety	Building & Safety Fund
58	70978	SUV Patriot Sport (Replace with Plug-in Hybrid or EV)	60,000	Building & Safety	Building & Safety Fund
			5,408,000		

CITY OF Salem
AT YOUR SERVICE

City of Salem Budget
General Fund Assumptions and Trends
FY 2024

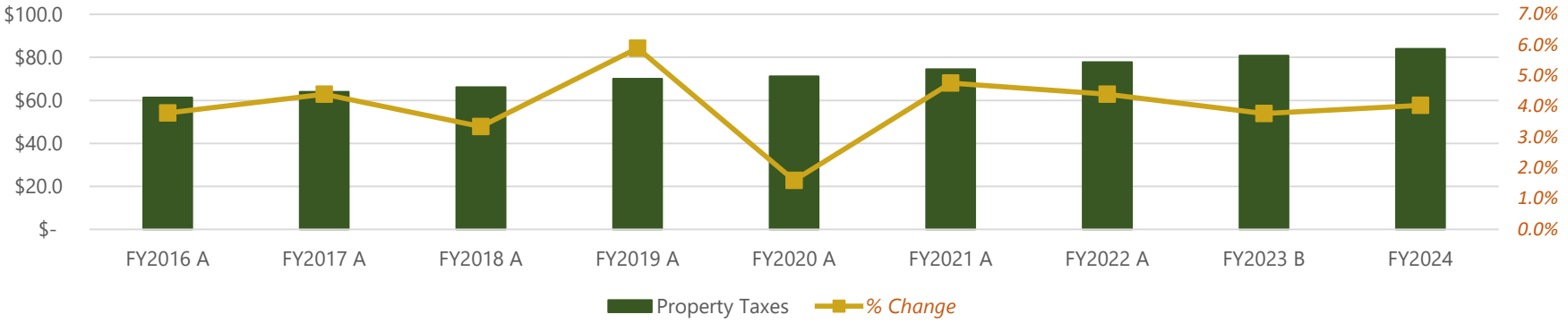
General Fund Revenues, Expenditures, and Working Capital - Multi-Year View

In millions



General Fund Property Tax Revenue - Multi-Year View

In millions



City of Salem Budget
General Fund Assumptions and Trends
FY 2024

Category	Account	Description	Amount	% Chg from FY 2023 B
Taxes				
	31110 31120 31130 31140	Property Taxes: the General Fund's single largest revenue source, estimating a 4.0% increase or an additional $3.26 million over the FY 2023 Budget. The City's permanent operating tax rate is $5.83 per $1,000 of assessed value. Under Measure 50, assessed property values are allowed to increase a maximum of 3 percent per year. In addition, new construction and annexations can increase the City's assessed property values.	$ 84,007,940	4.0%
	31410	Marijuana Sales Tax: 3 percent on sales within the City limits, estimating an 11.1% decrease from the FY 2023 Budget.	$ 1,656,000	-11.1%
Franchise Fees				
	32110	Electric Franchise Fee: paid by both Portland General Electric (PGE) and Salem Electric representing 5% of their gross revenues to Salem, estimating an 11.8% increase over the FY 2023 Budget.	$ 8,200,390	11.8%
	32120	Telecommunications Franchise Fee: paid by eighty-four telecommunications providers to the City of Salem. While the largest telecommunication franchise providers are CenturyLink and Comcast, other telecommunication providers, including Advanced Telecom, Clearwire, Integra, and Level 3 pay 7 percent of gross revenues for franchise fees. Some telecommunications providers do not serve customers within the City and pay a flat, per foot fee annually. Estimating a 13.6% decrease from the FY 2023 Budget.	$ 1,666,670	-13.6%
	32130	Natural Gas Franchise Fee: paid by Northwest Natural Gas to the City of Salem and represents 5 percent of their gross revenues, estimating a 25.6% increase over the FY 2023 Budget.	$ 2,470,450	25.6%
	32140	Refuse Franchise Fee: paid by the six refuse collection services – or haulers – operating under franchise agreements in Salem that pay a franchise fee of 7 percent on gross revenue, estimating an increase of 6.5% over the FY 2023 Budget.	$ 3,033,190	6.5%
	32150	Cable TV Franchise: Comcast currently pays a franchise fee of 5% on gross revenues from services provided over its cable network. The revenue estimate for FY 2023 anticipates that cable rates will remain steady. The City receives the entire payment from Comcast, then pays the equivalent of 40 percent to the Mid-Valley Cable Regulatory Commission (MVCRC). The budget reflects the total to be received from the cable services at $1,743,760 with $1,064,260 retained by the City, and $709,500 budgeted as an expense to be paid to the MVCRC. Estimating a 0.5% increase over the FY 2023 Budget.	$ 1,773,760	0.5%
	32160	Stormwater / Wastewater / Water Franchise Fees: received from the City's Utility Fund and are assessed at 5 percent of water, wastewater, and stormwater receipts. Estimated to increase 6.9% over the FY 2023 Budget.	$ 4,428,560	6.9%

City of Salem Budget
General Fund Assumptions and Trends
FY 2024

Category	Account	Description	Amount	% Chg from FY 2023 B
Fees for Services				
	32305	City Operations Fee: The fee was implemented in 2020 to help support existing General Fund services. In July 2023 the monthly rate is expected to increase to $14.43 per residential account, $11.54 per multifamily unit, and $69.55 per commercial account. Estimating a 71.1% increase over the FY 2023 Budget.	$ 13,573,690	71.1%
	32315	Community Events: park use fees and charges for event special use permits, estimating a 9.6% increase over the FY 2023 Budget.	$ 46,380	9.6%
	32320	Document Sales: copies of City documents to requesting individuals. Most document fees occur within the Police Department when providing records requests. Estimating a 31.5% decrease from the FY 2023 Budget.	$ 150,340	-31.5%
	32335	Fire Protection: paid by the Salem Suburban Rural Fire Protection District (SSRFPD) to the City of Salem for fire protection. There is a contract in place for these services, which bases the SSRFPD payment to the City on its total revenues for the fiscal year, which are primarily property taxes. Estimating a 3.0% increase over the FY 2023 Budget.	$ 1,146,900	3.0%
	32345	Code Compliance Cost Recovery: penalties paid by property owners for City elimination of nuisances or improper care of vacant and abandoned buildings. Also included in this revenue are fees for inspecting and enforcing remediation of buildings deemed dangerous. Estimating a 0.1% decrease from the FY 2023 Budget as it is a base amount; actual receipts can fluctuate significantly from year to year. Additionally, civil penalties associated with derelict buildings are accounted for in the revenue account, 36130.	$ 22,500	-0.1%
	32350	Planning Fees: collected for processing and reviewing various land use planning applications, estimating a 32.1% decrease from the FY 2023 Budget.	$ 47,540	-32.1%
	32351-32353	Site Plan Review, Dwelling Plan Review and Design Review: revenues that highlight specific functions within the broader category of planning fees, estimating a 2.9% decrease from the FY 2023 Budget.	$ 994,870	-2.9%
	32356-32361	Annexation Fees, Land Development Fees, Natural Resources Application Fees, Pre-application Fees, and Zoning fees: revenues that highlight specific functions within the broader category of planning fees, estimating a 10.5% increase over the FY 2023 Budget.	$ 1,123,750	10.5%
	32365	Security Service: payments received for the provision of Salem police services for protective details and other security requests, estimating no change from the FY 2023 Budget.	$ 20,000	0.0%
	32391	Ambulance: this revenue records funds received from Salem's subcontracted ambulance service provider. Funds received offset expenses associated with Advanced Life Support (ALS) engine response to medical emergencies. ALS responses assist the ambulance services provider in meeting its contract obligations for response times. Dispatch services are also offset with a portion of these revenues. Estimating a 100% increase over the FY 2023 Budget.	$ 439,960	100.0%

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FY 2024

Category	Account	Description	Amount	% Chg from FY 2023 B
	32490	Lien Search Fee: accounts for funds received from title companies seeking property lien information from City records via the internet. The amount reflects total receipts, which are offset by expenses in the Budget, Finance, and Purchasing Division budget for services received from the vendor. Estimating a 0.5% decrease from the FY 2023 Budget.	$ 199,680	-0.5%
	32610	Senior Center Fees: program charges at Center 50+, estimating a 7.8% decrease from the FY 2023 Budget.	$ 214,400	-7.8%
	32615	Recreation Fees: collected from participants in recreation programs such as youth sports camps for basketball, soccer, and tennis, as well as the summer parks program, estimating no change from the FY 2023 Budget.	$ 100,000	0.0%
	32621	Softball Program Fees: collected from participants for tournament fees and rentals, league fees, and concessions, estimating no change from the FY 2023 Budget.	$ 268,000	0.0%
	32625	Parks Reservations: fee revenue from the reservation of City parks and Pringle Hall, estimating a 100% increase over the FY 2023 Budget.	$ 200,000	100.0%
	32630 32633	Library: grouping of Library fees includes collections made for overdue materials, art / book rental, and out-of-city library cards. No library fees collected since FY 2021 due to COVID-19. Estimating no library fee revenue from overdue materials in FY 2024 Budget.	$ 3,680	0.0%
	32636	Towing: paid to retrieve vehicles towed when the driver is cited for lack of insurance, driving in violation of license restrictions, driving under the influence of intoxicants, or if the vehicle is used in violation of prostitution laws. Estimating no increase over the FY 2023 Budget.	$ 95,000	0.0%
Licenses and Permits				
	32805	Marijuana Licenses: licensing involved with an allowed facility. Estimating a 59.1% increase over the FY 2023 Budget.	$ 3,500	59.1%
	32806	Tree Permit: for planting, removal, pruning, and other activities related to trees on City property. Estimating a 2.7% increase over the FY 2023 Budget.	$ 5,660	2.7%
	32810	Apartment Licenses: for multi-family housing of three or more units, estimating a 1.8% increase over the FY 2023 Budget.	$ 407,990	1.8%

City of Salem Budget
General Fund Assumptions and Trends
FY 2024

Category	Account	Description	Amount	% Chg from FY 2023 B
	32825	Fire Safety: permits issued by the Salem Fire Department to businesses containing extra hazardous uses as required by the Uniform Fire Code, estimating flat revenue over the FY 2023 Budget.	$ 1,030,160	0.0%
	32830	Automation Surcharge: assessed on each building, public works, and parking permit for the purpose of offsetting the annual maintenance cost of software supporting permit issuance, estimating a 0.6% increase over the FY 2023 Budget.	$ 96,030	0.6%
	32855	Sign Permits: revenue collected to cover the costs for approving, issuing, and inspecting all business signs to ensure safe installation and maintenance of signs, estimating a 22% increase over the FY 2023 Budget.	$ 285,470	22.0%
Rents				
	34110	Land / Building: payments the City receives for rental of City-owned property. Most revenues are the result of Center 50+, Salem Public Library, and the Riverfront Park boat dock facility rentals, estimating a 10.3% decrease from the FY 2023 Budget.	$ 69,420	-10.3%
	34132 34134	Parking Rent: collections from employee and monthly permit holder parking fees for their use of a parking space at the Civic Center, Library, and Pringle parking structures. Estimating a 1% increase over the FY 2023 Budget.	$ 153,600	1.0%
	34146	Parking Carpool: revenue represents collection of fees derived from carpool parking permits in and around downtown Salem, estimating no change from the FY 2023 Budget.	$ 92,100	0.0%
	34148	Parking Meters: Salem has coin-operated parking meters, electronic meters, or electronic pay stations located in four parking structures as well as the library, the downtown perimeter, and State Capitol area, estimating a 0.3% increase over the FY 2023 Budget.	$ 796,500	0.3%
Internal Charges				
	35130	Support Services Charge (Indirect Cost Allocation or Allocated Overhead): includes funds received through use of the indirect cost allocation plan. This plan, updated annually, accounts for the value of services provided by General Fund departments in support of all other City funds, is estimating a 25.7% increase over the FY 2023 Budget.	$ 11,318,100	25.7%
	35212	Intrafund - Direct Charge: generated when one department and / or fund performs work for another City department and / or fund. In particular, these revenues are captured when General Fund employees perform salaried work for other funds. For example, much of the work performed by the Urban Development Department for the Urban Renewal Agency is reimbursed through this labor charge. Estimating an increase of 34.7% over the FY 2023 Budget.	$ 3,936,210	34.7%

City of Salem Budget
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Category	Account	Description	Amount	% Chg from FY 2023 B
	35213	Intrafund - Budgeted Transfers: revenues received as budgeted and generally will bring in exactly the amount planned. One twelfth of the budget amount is recorded each month. Within the General Fund, these monies are received due to assessment of General Fund department administrative overhead charges reallocated to the particular funds for which the General Fund provides oversight.	$ 4,028,350	28.7%
	35215	Intrafund - Interdepartmental Reimbursements: charges occur after all General Fund costs for a project are accumulated then assessed or "billed" to the benefiting department.	$ 266,270	-88.0%
	39110	Interfund Transfers: accounts for financial activity between two funds.	$ 4,274,060	3.6%
State Shared Revenue				
	35315	Alcoholic Beverage: Each month Oregon cities receive 20 percent of the net proceeds from the Oregon Liquor Control Commission's (OLCC) sale of alcoholic beverages. These funds are distributed based on population, estimating an increase of 4.2% over the FY 2023 Budget.	$ 3,544,710	4.2%
	35320	Cigarette Tax: Cigarette taxes are received by cities based on population through the state imposed tax on cigarette sales, estimating a 4.6% increase over the FY 2023 Budget.	$ 136,720	4.6%
	35325	State Revenue Sharing: Each quarter, cities receive 14 percent of the total receipts collected by the OLCC on the sale of alcoholic beverages. Again, these revenues are allocated to cities based on population with an adjustment for local taxing effort. Estimating a decrease of 0.4% from the FY 2023 Budget.	$ 2,374,380	-0.4%

City of Salem Budget
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Category	Account	Description	Amount	% Chg from FY 2023 B
	35326	State Marijuana Tax: A 17 percent sales tax is imposed by the State on recreational marijuana sales, cities receive a 10 percent share of the net tax revenue based on population and number of licensees in their jurisdiction, estimating an increase of 1.6% over the FY 2023 Budget. Measure 110, passed in November 2020, diverted a large portion of the City's State-shared marijuana revenue to State-funded drug treatement programs.	$ 315,000	1.6%
	35330	State 911: Cities receive proceeds from a $1.25 per month assessment on each telephone subscriber receiving local telephone services. These receipts are dedicated to funding emergency telephone and dispatch services provided by the Willamette Valley Communications Center. HB 2449 increased the tax from $.75 to $1.00 on January 1, 2020, and again to $1.25 on January 1, 2021. Estimated to increase 8.9% over the FY 2023 Budget.	$ 1,619,530	8.9%
Other Agencies				
	35350	Chemeketa Community College: reimbursement to Salem for the Chemeketa Cooperative Regional Library Service (CCRLS). Estimated to increase by 48.8% over the FY 2023 Budget.	$ 689,300	48.8%
	35355	Housing Authority: costs for legal and payroll services provided to the Housing Authority. Estimating a no change from the FY 2023 Budget.	$ 60,000	0.0%
	35361	State Reimbursement: costs incurred for hazmat regional team training, estimating no change from the FY 2023 Budget.	$ 450,000	0.0%
	35370	Marion County: reimbursement from Marion County for costs associated with the Mobile Crisis Response Team, estimating a 14.9% decrease from the FY 2023 Budget.	$ 275,000	-14.9%
	35385	Payment in Lieu of Taxes: revenue received from federal housing authorities in lieu of property tax payments. Both Marion and Polk counties contain housing authorities, estimating no change from the FY 2023 Budget.	$ 146,000	0.0%
	35395	Other Government Agencies: all other agencies that pay for the cost of services provided by Salem, estimating a 93.3% decrease from the FY 2023 Budget.	$ 10,000	-93.3%
	35495	Other Agencies: all other agencies that provide grant funds or pay for the cost of services performed by City departments, estimating a 7.3% increase over the FY 2023 Budget.	$ 19,000	7.3%
	35510	State Grants: received from the State of Oregon for specific programs / services provided by the City of Salem.	$ -	-100.0%

City of Salem Budget
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FY 2024

Category	Account	Description	Amount	% Chg from FY 2023 B
	35615-35641	Federal Grants: awarded from the federal government to accomplish specific programs or services. Estimating a 5.4% increase over the FY 2023 Budget. The number of awards and grant amounts can vary from year to year. FY 2023 represented the return to a base amount of grant funding following the receipt of $10,970,450 in FY 2021 from the Coronavirus Aid, Relief, and Economic Securities Act (2020) and $10,079,890 from the American Rescue Plan Act (2021) in FY 2022.	$ 410,000	5.4%

City of Salem Budget
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FY 2024

Category	Account	Description	Amount	% Chg from FY 2023 B
Fines, Forfeitures, and Penalties				
	36110	Parking Fines: collected for violation of Salem's parking ordinances, estimating a decrease of 13.9% from the FY 2023 Budget.	$ 615,000	-13.9%
	36115	Court Fines: collected through the Municipal Court for violation of traffic and criminal codes are recognized here, estimating an 11.8% decrease from the FY 2023 Budget.	$ 900,000	-11.8%
	36130	Civil Penalties: collected as the result of penalties imposed for code violations, estimating no change from the FY 2023 Budget.	$ 70,000	0.0%
Beginning Working Capital				
	39910	Beginning Working Capital: Beginning working capital (or beginning fund balance) is used as a resource to balance the General Fund operating budget. It represents the amount of funds left over from one year to the next, funding operations until property tax revenues are received in November and December. Working capital is accumulated as a result of additional revenue exceeding budget estimates, projected expenditure savings occurring throughout the year, or funds reappropriated to support a project that was not completed in the prior fiscal year. Beginning working capital is anticipated to decrease by 9.5% from the FY 2023 Budget.	$ 38,485,060	-9.5%

Not all revenues included on the next pages are highlighted here.

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%
32310	ACCIDENT AND FIRE RECOVERY	471,000	106,073	10,000	800,895	10,000	10,000	10,000	10,000	-	-
32315	COMMUNITY EVENTS	68,100	6,238	42,300	18,446	42,300	46,380	46,380	46,380	4,080	9.6%
32320	DOCUMENT SALES	121,090	153,156	122,230	156,484	219,320	150,340	150,340	150,340	(68,980)	-31.5%
32335	FIRE PROTECTION	1,049,570	1,059,344	1,081,060	1,130,240	1,113,490	1,146,900	1,146,900	1,146,900	33,410	3.0%
32345	COMMUNITY ENFORCEMENT FEES	59,600	8,388	22,500	17,622	22,530	22,500	22,500	22,500	(30)	-0.1%
32350	PLANNING FEES	25,200	38,761	2,520	59,497	70,000	47,540	47,540	47,540	(22,460)	-32.1%
32351	SITE PLAN REVIEW	581,350	553,096	568,240	803,691	708,480	925,040	925,040	925,040	216,560	30.6%
32352	DWELLING PLAN REVIEW	178,340	142,819	215,560	200,772	234,260	-	-	-	(234,260)	-100.0%
32353	DESIGN REVIEW	111,340	37,331	76,540	44,787	81,970	69,830	69,830	69,830	(12,140)	-14.8%
32356	ANNEXATION FEES	68,590	48,039	37,410	68,751	40,070	42,570	42,570	42,570	2,500	6.2%
32357	LAND DEVELOPMENT FEES	409,610	288,313	431,730	314,832	380,890	512,630	512,630	512,630	131,740	34.6%
32358	NATURAL RESOURCES APPLICATION FEES	38,230	30,209	38,220	57,132	40,910	48,460	48,460	48,460	7,550	18.5%
32359	PRE-APPLICATION FEES	81,410	49,047	97,290	108,751	130,180	121,510	121,510	121,510	(8,670)	-6.7%
32361	ZONING FEES	287,010	313,813	396,440	388,680	424,630	398,580	398,580	398,580	(26,050)	-6.1%
32365	SECURITY SERVICE	25,000	-	20,000	-	20,000	20,000	20,000	20,000	-	-
32391	AMBULANCE CONTRACTOR FEE	219,960	219,960	219,960	219,960	219,960	439,960	439,960	439,960	220,000	100.0%
32490	LIEN SEARCH FEE	213,360	198,265	200,900	188,250	200,740	199,680	199,680	199,680	(1,060)	-0.5%
32495	OTHER CHARGE FOR SERVICE	1,000	1,997	-	11,744	-	-	-	-	-	-
32610	SENIOR CENTER FEE	310,000	84,399	232,500	118,341	232,500	214,400	214,400	214,400	(18,100)	-7.8%
32615	RECREATION FEE	92,000	106,981	46,000	114,754	100,000	100,000	100,000	100,000	-	-
32621	SOFTBALL PROGRAM FEES	300,000	194,548	210,000	193,009	268,000	268,000	268,000	268,000	-	-
32625	PARKS RESERVATION FEE	184,800	23,215	100,000	188,332	100,000	200,000	200,000	200,000	100,000	100.0%
32630	LIBRARY FEE	45,360	578	62,370	2	-	-	-	-	-	-
32632	LIBRARY - NON-RESIDENT FEE	3,170	-	3,680	-	-	3,680	3,680	3,680	3,680	-
32636	TOWING FEE	92,420	78,300	95,000	73,775	95,000	95,000	95,000	95,000	-	-
32644	PROCESSING FEE	165,800	170,081	185,500	373,382	200,000	250,000	250,000	250,000	50,000	25.0%
32655	ENTERPRISE ZONE APPLICATION FEE	-	1,156	-	11,788	-	-	-	-	-	-
32695	OTHER FEE	20,000	5,221	20,000	7,980	23,010	8,790	8,790	8,790	(14,220)	-61.8%
32801	LICENSE FEES	9,020	1,664	7,050	2,085	7,570	5,130	5,130	5,130	(2,440)	-32.2%
32805	MARIJUANA LICENSING FEE	2,200	3,000	2,200	4,100	2,200	3,500	3,500	3,500	1,300	59.1%
32806	TREE PERMIT	4,000	27,333	5,510	43,328	5,510	5,660	5,660	5,660	150	2.7%

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
32810	APARTMENT LICENSES	382,380	379,261	375,100	398,922	400,940	407,990	407,990	407,990	7,050	1.8%
32825	FIRE SAFETY PERMITS	1,031,070	850,577	1,031,070	1,040,252	1,030,140	2,184,770	1,030,160	1,030,160	20	0.0%
32830	AUTOMATION SURCHARGE	101,010	94,348	95,500	94,187	95,500	96,030	96,030	96,030	530	0.6%
32835	BUILDING PERMITS	147,030	62,965	210,260	195,250	214,600	330,490	330,490	330,490	115,890	54.0%
32855	SIGNS PERMITS	213,140	169,014	204,850	290,277	234,010	285,470	285,470	285,470	51,460	22.0%
32895	OTHER PERMITS	1,030	565	14,950	481	15,020	15,090	15,090	15,090	70	0.5%
	Total Sales, Fees, Licenses, and Permits	$ 14,332,240	$ 12,713,721	$ 13,885,440	$ 15,216,332	$ 14,916,120	$ 22,249,610	$ 21,095,000	$ 21,095,000	$ 6,178,880	41.4%
33115	ASSESSMENT - INTEREST	$ 5,200	$ 1,232	$ 2,500	$ -	$ 1,400	$ 2,500	$ 2,500	$ 2,500	$ 1,100	78.6%
	Total Assessments	$ 5,200	$ 1,232	$ 2,500	$ -	$ 1,400	$ 2,500	$ 2,500	$ 2,500	$ 1,100	78.6%
34110	LAND / BUILDING RENT	$ 83,700	$ 46,426	$ 81,890	$ 52,176	$ 77,370	$ 69,420	$ 69,420	$ 69,420	$ (7,950)	-10.3%
34132	PARKING RENT - CIVIC CENTER	50,400	(20)	93,390	29,968	50,180	51,740	51,740	51,740	1,560	3.1%
34134	PARKING RENT - PRINGLE CREEK	216,400	91,913	152,750	86,746	101,860	101,860	101,860	101,860	-	-
34146	PARKING RENT - CARPOOL	208,560	105,027	166,850	79,717	92,100	92,100	92,100	92,100	-	-
34148	PARKING RENT - METERS	1,558,000	289,044	934,300	508,810	794,170	796,500	796,500	796,500	2,330	0.3%
34295	PARKING RENT - OTHER	80,000	6,492	80,000	9,633	30,000	30,000	30,000	30,000	-	-
	Total Rents	$ 2,197,060	$ 538,882	$ 1,509,180	$ 767,050	$ 1,145,680	$ 1,141,620	$ 1,141,620	$ 1,141,620	$ (4,060)	-0.4%
35130	SUPPORT SERVICES CHARGE (ICAP)	$ 8,737,020	$ 8,766,530	$ 9,251,620	$ 9,257,130	$ 9,000,800	$ 11,318,100	$ 11,318,100	$ 11,318,100	$ 2,317,300	25.7%
35212	INTRAFUND - DIRECT CHG (LABOR)	2,591,100	2,008,280	2,837,350	2,186,727	2,923,030	3,936,210	3,936,210	3,936,210	1,013,180	34.7%
35213	INTRAFUND - BUDGETED TRANSFERS	3,662,190	3,536,756	3,383,830	3,442,882	3,130,470	4,028,350	4,028,350	4,028,350	897,880	28.7%
35215	INTRAFUND - INTERDEPARTMENTAL BILLINGS	1,984,630	1,542,578	2,248,310	1,520,131	2,222,630	266,270	266,270	266,270	(1,956,360)	-88.0%
	Total Internal Charges	$ 16,974,940	$ 15,854,144	$ 17,721,110	$ 16,406,870	$ 17,276,930	$ 19,548,930	$ 19,548,930	$ 19,548,930	$ 2,272,000	13.2%
35315	STATE ALCOHOLIC BEVERAGE	$ 2,977,260	$ 3,282,750	$ 3,363,210	$ 3,264,119	$ 3,400,230	$ 3,544,710	$ 3,544,710	$ 3,544,710	$ 144,480	4.2%
35320	STATE CIGARETTE TAX	191,680	161,329	163,920	141,388	130,660	136,720	136,720	136,720	6,060	4.6%
35325	STATE REVENUE SHARING	1,974,130	2,217,751	2,267,520	2,186,587	2,382,950	2,374,380	2,374,380	2,374,380	(8,570)	-0.4%
35326	STATE MARIJUANA TAX	806,070	736,227	160,000	313,743	310,000	315,000	315,000	315,000	5,000	1.6%
35330	STATE 911	1,144,470	1,178,413	1,477,240	1,531,228	1,487,620	1,619,530	1,619,530	1,619,530	131,910	8.9%
	Total State Shared Revenue	$ 7,093,610	$ 7,576,469	$ 7,431,890	$ 7,437,065	$ 7,711,460	$ 7,990,340	$ 7,990,340	$ 7,990,340	$ 278,880	3.6%
35350	CHEMEKETA COMM COLLEGE	$ 673,670	$ 683,012	$ 587,460	$ 610,629	$ 463,360	$ 689,300	$ 689,300	$ 689,300	$ 225,940	48.8%
35355	HOUSING AUTHORITY	58,500	59,530	50,000	77,428	60,000	60,000	60,000	60,000	-	-
35361	STATE REIMBURSEMENT	88,000	561,936	150,000	168,583	450,000	450,000	450,000	450,000	-	-
35370	MARION COUNTY	338,300	294,727	323,300	274,503	323,300	275,000	275,000	275,000	(48,300)	-14.9%
35375	POLK COUNTY	154,300	154,300	120,000	119,750	-	-	-	-	-	-
35380	SCHOOL DISTRICT	622,590	-	-	-	-	-	-	-	-	-
35385	PAYMENT IN LIEU OF TAXES	141,580	99,146	145,120	102,498	146,000	146,000	146,000	146,000	-	-
35395	OTHER GOVERNMENT AGENCIES	177,070	177,076	377,070	154,144	150,000	10,000	10,000	10,000	(140,000)	-93.3%
35495	OTHER AGENCIES	17,430	13,801	15,980	11,553	17,710	19,000	19,000	19,000	1,290	7.3%
	Total Other Agencies	$ 2,271,440	$ 2,043,528	$ 1,768,930	$ 1,519,089	$ 1,610,370	$ 1,649,300	$ 1,649,300	$ 1,649,300	$ 38,930	2.4%

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
35510	STATE GRANTS	$ 242,700	$ 4,000	$ 4,750	$ 816,000	$ 4,750	$ -	$ -	$ -	$ (4,750)	-100.0%
35615	OTHER FEDERAL GRANTS	28,000	-	70,000	-	70,000	86,000	86,000	86,000	16,000	22.9%
35518	STATE-PARKS & REC DEPT (OPRD)	-	6,230	-	3,000	-	-	-	-	-	-
35633	US FEDERAL HIGHWAY TRANSPORTATION	29,000	54,615	29,000	14,465	29,000	29,000	29,000	29,000	-	-
35635	US DEPT OF HOMELAND SECURITY	152,300	122,241	171,060	281,170	140,000	145,000	145,000	145,000	5,000	3.6%
35640	US DEPT OF JUSTICE (OTHER)	229,820	159,338	150,000	167,770	150,000	150,000	150,000	150,000	-	-
35641	US DEPT OF THE TREASURY	-	10,297,893	9,557,330	12,899,619	-	-	-	-	-	-
35655	OTHER GRANTS	-	-	-	11,595	-	-	-	-	-	-
	Total Grants	$ 681,820	$ 10,644,317	$ 9,982,140	$ 14,193,619	$ 393,750	$ 410,000	$ 410,000	$ 410,000	$ 16,250	4.1%
36110	PARKING FINES	$ 892,860	$ 502,391	$ 714,290	$ 661,772	$ 714,290	$ 615,000	$ 615,000	$ 615,000	$ (99,290)	-13.9%
36115	COURT FINES	1,417,670	1,053,682	1,134,140	981,408	1,020,000	900,000	900,000	900,000	(120,000)	-11.8%
36116	PHOTO RED LIGHT FINES	-	-	-	74,675	1,200,000	1,215,000	1,215,000	1,215,000	15,000	1.3%
36117	SPEED ON GREEN FINES	-	-	-	-	540,000	515,000	515,000	515,000	(25,000)	-4.6%
36130	CIVIL PENALTIES	35,000	(6,990)	70,000	292,863	70,000	70,000	70,000	70,000	-	-
36195	OTHER FINES AND FORFEITS	91,500	82,636	98,900	127,213	103,900	138,900	138,900	138,900	35,000	33.7%
36210	INTEREST	615,780	503,134	546,480	374,547	498,500	756,000	756,000	756,000	257,500	51.7%
35631	US FEDERAL EMERGENCY MGMT ADMIN (FEM	-	245	480,000	192,858	1,838,000	-	-	-	(1,838,000)	-100.0%
36810	BAD DEBT RECOVERY	6,300	2,044	4,500	1,318	4,000	2,500	2,500	2,500	(1,500)	-37.5%
36815	WAGE RECOVERY	25,000	72,131	20,000	59,473	50,000	50,000	50,000	50,000	-	-
36820	DONATIONS	103,500	67,495	103,500	79,982	80,500	87,500	87,500	87,500	7,000	8.7%
36830	CORPORATE CARD REBATE	-	3,891	-	5,587	-	12,000	12,000	12,000	12,000	-
36895	OTHER REVENUE	87,800	55,009	74,000	97,036	80,300	75,000	75,000	75,000	(5,300)	-6.6%
	Total Other Revenue	$ 3,275,410	$ 2,335,669	$ 3,245,810	$ 2,948,730	$ 6,199,490	$ 4,436,900	$ 4,436,900	$ 4,436,900	$ (1,762,590)	-28.4%
38755	SALE OF ASSETS	$ -	$ -	$ -	$ 497,111	$ -	$ -	$ -	$ -	$ -	-
	Total Sale of Assets	$ -	$ -	$ -	$ 497,111	$ -	$ -	$ -	$ -	$ -	-
39108	INTERFUND TRANSFERS - TOT	$ -	$ -	$ 120,000	$ 21,617	$ -	$ -	$ -	$ -	$ -	-
39110	INTERFUND TRANSFERS	1,936,070	1,894,460	7,829,750	3,080,639	4,126,120	2,774,060	4,274,060	4,274,060	147,940	3.6%
	Total Interfund Transfers	$ 1,936,070	$ 1,894,460	$ 7,949,750	$ 3,102,256	$ 4,126,120	$ 2,774,060	$ 4,274,060	$ 4,274,060	$ 147,940	3.6%
39910	BEGINNING WORKING CAPITAL	$ 23,407,760	$ 24,967,159	$ 30,893,040	$ 30,909,507	$ 42,528,530	$ 37,515,940	$ 37,515,940	$ 38,485,060	$ (4,043,470)	-9.5%
	Total Beginning Balance	$ 23,407,760	$ 24,967,159	$ 30,893,040	$ 30,909,507	$ 42,528,530	$ 37,515,940	$ 37,515,940	$ 38,485,060	$ (4,043,470)	-9.5%
	Total Resources	$ 165,303,810	$ 173,507,977	$ 192,174,740	$ 192,551,549	$ 198,505,670	$ 204,956,160	$ 205,301,550	$ 206,270,670	$ 7,765,000	3.9%

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	(828,250)	-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	643,320	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	15,086,350	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	3,556,060	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	EMPLR - PERS IAP 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%
	Total Personal Services	$ 114,107,910	$ 108,298,680	$ 119,840,790	$ 115,190,733	$ 129,611,890	$ 143,615,340	$ 143,615,330	$ 143,615,330	$ 14,003,440	10.8%
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	990	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	495,471	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%

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
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	1,628,780	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	RADIO MAINTENANCE	-	-	-	180	-	-	-	-	-	-
53370	HYDRANT REPAIRS	1,750	190	1,750	-	1,750	1,750	1,750	1,750	-	-
53375	CHEMICALS	67,900	89,405	67,900	78,829	67,900	60,900	60,900	60,900	(7,000)	-10.3%
53380	OTHER MAINTENANCE AND REPAIRS	501,150	452,442	471,910	982,284	650,220	493,970	493,970	505,230	(144,990)	-22.3%
53510	BUILDING RENTAL	192,260	169,589	168,470	257,514	270,960	276,890	276,890	276,890	5,930	2.2%
53520	LAND RENTAL	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	-
53530	OUTSIDE RENTAL	132,680	60,158	48,080	93,679	55,700	52,590	52,590	52,590	(3,110)	-5.6%
53610	GAS	139,410	167,221	140,500	179,847	151,910	178,040	178,040	178,040	26,130	17.2%
53620	ELECTRIC	737,820	525,525	710,220	601,837	610,640	663,780	663,780	663,780	53,140	8.7%
53650	REFUSE DISPOSAL	128,800	128,048	132,470	144,179	185,870	186,450	186,450	186,450	580	0.3%
53720	TAXES AND ASSESSMENTS	-	1,257	1,350	2,278	1,400	1,320	1,320	1,320	(80)	-5.7%
53731	CLOTHING - UNIFORMS (TAXABLE)	11,340	8,493	11,070	10,808	10,410	14,810	14,810	14,810	4,400	42.3%
53733	CLOTHING - UNIFORMS (TAX-EXEMPT)	182,350	146,440	174,310	184,271	214,240	233,230	233,230	233,230	18,990	8.9%
53734	SAFETY CLOTHING AND EQUIPMENT	479,710	448,548	691,060	314,811	841,280	780,820	780,820	796,560	(44,720)	-5.3%
53740	CLOTHING - CLEANING CHARGES	2,900	383	2,900	410	4,500	4,500	4,500	4,500	-	-
53760	LABORATORY - SUPPLIES	4,000	5,205	4,000	2,656	4,000	4,000	4,000	4,000	-	-
53763	MEDICAL - SUPPLIES	-	41,991	-	-	-	-	-	-	-	-
53767	BANKING AND INVESTMENT FEES	65,790	58,113	55,690	48,333	10,800	15,340	15,340	15,340	4,540	42.0%
53768	DIRECT BANKING FEES	5,960	4,646	6,160	5,396	5,640	4,680	4,680	4,680	(960)	-17.0%
53769	CARD PROCESSING FEES	115,490	64,498	113,380	103,400	92,650	98,200	98,200	98,200	5,550	6.0%
53770	BAD DEBT - WRITE OFF	11,000	18,910	14,000	172,962	13,000	11,500	11,500	11,500	(1,500)	-11.5%
53773	BAD DEBT - AMBULANCE SUBS. WRITE OFF	-	-	-	315	-	-	-	-	-	-
53799	OTHER EXPENSES	-	414	-	(240)	-	-	-	-	-	-
53812	INTRA CITY - DIRECT CHG (LABOR)	21,500	171,667	20,700	142,672	20,000	21,000	21,000	21,000	1,000	5.0%

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
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	-
54811	SPECIAL PAYMENTS - PERMANENT EASEMENT	-	-	-	900	-	-	-	-	-	-
54850	OTHER SPECIAL PAYMENTS	4,462,210	3,045,421	7,803,710	5,285,519	3,025,240	2,316,180	2,316,180	2,727,120	(298,120)	-9.9%
	Total Materials and Services	$ 34,202,480	$ 31,869,001	$ 38,527,920	$ 34,957,043	$ 34,767,850	$ 36,286,920	$ 36,286,920	$ 37,216,080	$ 2,448,230	7.0%
55110	LAND	$ -	$ 50,000	$ -	$ (50,000)	$ -	$ -	$ -	$ -	$ -	-
55130	EQUIPMENT AND MACHINERY	565,190	619,969	604,310	236,705	1,030,430	725,800	725,800	765,760	(264,670)	-25.7%
55150	FLEET REPLACEMENT	50,000	94,866	-	129,213	-	-	-	-	-	-
	Total Capital Outlay	$ 615,190	$ 764,835	$ 604,310	$ 315,918	$ 1,030,430	$ 725,800	$ 725,800	$ 765,760	$ (264,670)	-25.7%
60120	PRINCIPAL	$ 634,250	$ 627,749	$ 322,930	$ 322,922	$ 340,260	$ 336,270	$ 336,270	$ 336,270	$ (3,990)	-1.2%
60130	INTEREST	56,190	47,494	52,080	52,076	34,750	38,730	38,730	38,730	3,980	11.5%
	Total Debt Service	$ 690,440	$ 675,243	$ 375,010	$ 374,998	$ 375,010	$ 375,000	$ 375,000	$ 375,000	$ (10)	0.0%
61110	CONTINGENCIES	$ 58,000	$ -	$ 1,981,170	$ -	$ 125,720	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 2,874,280	2286.3%
	Total Contingencies	$ 58,000	$ -	$ 1,981,170	$ -	$ 125,720	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 2,874,280	2286.3%
62110	TRANSFERS TO OTHER FUNDS	$ 1,270,710	$ 990,710	$ 1,384,830	$ 1,034,825	$ 3,398,040	$ 1,211,990	$ 1,211,990	$ 1,211,990	$ (2,186,050)	-64.3%
	Total Interfund Transfers	$ 1,270,710	$ 990,710	$ 1,384,830	$ 1,034,825	$ 3,398,040	$ 1,211,990	$ 1,211,990	$ 1,211,990	$ (2,186,050)	-64.3%
	Total Expenditures	$ 150,944,730	$ 142,598,470	$ 162,714,030	$ 151,873,517	$ 169,308,940	$ 185,215,050	$ 185,215,040	$ 186,184,160	$ 16,875,220	10.0%

City of Salem Budget
General Fund - City Manager
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
Expenditures											
51010	SALARIES AND WAGES	$ 709,060	$ 710,506	$ 918,790	$ 820,433	$ 1,023,020	$ 738,800	$ 738,800	$ 738,800	$ (284,220)	-27.8%
51030	OVERTIME	1,020	-	-	-	410	600	600	600	190	46.3%
51100	INCENTIVES	-	-	2,830	2,960	3,220	-	-	-	(3,220)	-100.0%
51120	LEAVE PAYOFF	2,200	289	4,510	26,317	4,490	1,780	1,780	1,780	(2,710)	-60.4%
51130	CAR ALLOWANCE	6,000	6,023	6,000	5,331	6,000	7,110	7,110	7,110	1,110	18.5%
51135	CELL PHONE ALLOWANCE	-	-	-	144	-	-	-	-	-	-
51145	MOVING ALLOWANCE	-	3,949	-	-	-	-	-	-	-	-
51150	DEPT HEAD ANNUITY	13,800	13,281	13,440	13,849	15,300	15,740	15,740	15,740	440	2.9%
51210	FICA AND MEDICARE	48,770	48,661	63,160	60,085	72,170	49,910	49,910	49,910	(22,260)	-30.8%
51221	WORKERS' COMP PREMIUM	-	-	3,550	3,540	4,670	4,990	4,990	4,990	320	6.9%
51222	WORKERS' COMP STATE ASSMT	220	144	200	165	210	470	470	470	260	123.8%
51225	PAID FAMILY LEAVE - STATE ASSMT	-	-	4,540	-	5,230	7,630	7,630	7,630	2,400	45.9%
51240	EMPLOYER - RETIREMENT PERS	158,310	137,286	186,970	161,054	196,080	145,580	145,580	145,580	(50,500)	-25.8%
51243	PERS UNFUNDED LIABILITY	40,340	40,340	39,770	39,750	49,410	51,300	51,300	51,300	1,890	3.8%
51245	EMPLOYER - PERS PICKUP	43,930	38,299	54,470	46,935	63,150	45,850	45,850	45,850	(17,300)	-27.4%
51250	INSURANCE - MEDICAL	120,820	116,616	166,820	145,399	215,510	109,430	109,430	109,430	(106,080)	-49.2%
51255	INSURANCE - VISION	3,090	2,601	3,690	3,577	5,090	2,470	2,470	2,470	(2,620)	-51.5%
51260	INSURANCE - DENTAL	10,340	8,653	12,390	11,876	17,040	8,130	8,130	8,130	(8,910)	-52.3%
51265	INSURANCE - LIFE	1,690	1,707	3,100	1,906	3,550	2,490	2,490	2,490	(1,060)	-29.9%
51270	INSURANCE - DISABILITY	1,670	1,695	1,980	1,840	2,270	1,630	1,630	1,630	(640)	-28.2%
	Total Personal Services	$ 1,161,260	$ 1,130,050	$ 1,486,210	$ 1,345,161	$ 1,686,820	$ 1,193,910	$ 1,193,910	$ 1,193,910	$ (492,910)	-29.2%
52110	SUBSCRIPTIONS AND BOOKS	$ 990	$ 270	$ 280	$ 691	$ 280	$ 420	$ 420	$ 420	$ 140	50.0%
52120	MAIL	50	71	250	1,129	250	100	100	100	(150)	-60.0%
52130	SUPPLIES	3,000	3,031	6,850	4,995	6,850	3,200	3,200	3,200	(3,650)	-53.3%
52320	ADVERTISING	1,000	305	1,000	123	1,000	1,000	1,000	1,000	-	-
52340	EMPLOYEE RECOGNITION	-	-	200	119	200	200	200	200	-	-
52360	RECRUITMENT FEES	-	-	-	600	10,000	-	-	-	(10,000)	-100.0%
52405	TELEPHONE - OFFICE	2,360	2,366	3,900	2,394	3,590	2,000	2,000	2,000	(1,590)	-44.3%
52410	TELEPHONE - CELLULAR	1,560	1,447	2,880	4,146	2,880	4,080	4,080	4,080	1,200	41.7%
52460	COMMUNICATION - OTHER	-	-	760	-	760	-	-	-	(760)	-100.0%
52510	TRAINING	9,800	2,708	5,250	6,117	5,250	11,200	11,200	11,200	5,950	113.3%
52520	TRAVEL	-	-	-	-	-	17,850	17,850	17,850	17,850	-
52540	MEALS	2,000	119	1,000	1,043	1,000	2,000	2,000	2,000	1,000	100.0%
52550	MILEAGE	180	342	600	132	600	-	-	-	(600)	-100.0%
52670	OTHER PROFESSIONAL SERVICES	35,000	13,965	38,000	15,865	40	24,500	24,500	24,500	24,460	61150.0%
52710	MEMBERSHIP DUES	2,400	2,750	2,000	1,675	2,000	3,500	3,500	3,500	1,500	75.0%
52720	LICENSES / CERTIFICATIONS	50	40	50	-	50	100	100	100	50	100.0%
52815	CONTROLLED EQUIPMENT	5,370	6,090	1,000	1,567	5,420	4,000	4,000	4,000	(1,420)	-26.2%
52820	SMALL EQUIPMENT AND SUPPLIES	-	-	10,400	-	400	400	400	400	-	-
52830	COMPUTER SOFTWARE AND LICENSES	40,500	42,158	41,450	2,272	1,640	100,950	100,950	100,950	99,310	6055.5%
53211	LIABILITY INSURANCE	2,800	2,800	2,680	2,680	3,740	5,490	5,490	5,490	1,750	46.8%
53380	OTHER MAINTENANCE AND REPAIRS	-	-	-	339	-	-	-	-	-	-
53510	BUILDING RENTAL	-	-	2,250	1,386	2,320	-	-	-	(2,320)	-100.0%
53851	COPY	1,600	76	2,000	2,866	2,000	3,000	3,000	3,000	1,000	50.0%

City of Salem Budget
General Fund - City Manager
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
53854	PHOTOCOPIES	4,000	2,745	5,500	3,578	5,500	4,500	4,500	4,500	(1,000)	-18.2%
53865	BUILDING SECURITY	-	-	-	-	-	1,050	1,050	1,050	1,050	-
54850	OTHER SPECIAL PAYMENTS	-	-	145,110	91,603	183,630	20,000	20,000	20,000	(163,630)	-89.1%
	Total Materials and Services	$ 112,660	$ 81,281	$ 273,410	$ 145,320	$ 239,400	$ 209,540	$ 209,540	$ 209,540	$ (29,860)	-12.5%
	Total Expenditures	$ 1,273,920	$ 1,211,330	$ 1,759,620	$ 1,490,480	$ 1,926,220	$ 1,403,450	$ 1,403,450	$ 1,403,450	$ (522,770)	-27.1%

City of Salem Budget
General Fund - Community and Urban Development - Community Development
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
Expenditures											
51010	SALARIES AND WAGES	$ 2,658,940	$ 2,414,267	$ 2,542,600	$ 2,424,583	$ 3,254,910	$ 3,380,270	$ 3,380,270	$ 3,380,270	$ 125,360	3.9%
51020	SEASONAL AND RELIEF	-	-	-	-	-	18,570	18,570	18,570	18,570	-
51025	HOLIDAY - REGULAR	-	327	-	-	240	-	-	-	(240)	-100.0%
51030	OVERTIME	22,510	22,290	12,700	19,679	13,620	13,000	13,000	13,000	(620)	-4.6%
51090	DIFFERENTIAL	1,200	121	1,230	246	5,240	5,250	5,250	5,250	10	0.2%
51100	INCENTIVES	8,760	6,464	4,010	3,931	6,770	14,940	14,940	14,940	8,170	120.7%
51120	LEAVE PAYOFF	12,490	12,420	12,820	26,117	14,270	17,510	17,510	17,510	3,240	22.7%
51130	CAR ALLOWANCE	2,230	2,229	2,230	2,229	2,220	1,080	1,080	1,080	(1,140)	-51.4%
51135	CELL PHONE ALLOWANCE	470	2,005	1,410	1,894	2,380	1,400	1,400	1,400	(980)	-41.2%
51150	DEPT HEAD ANNUITY	7,480	7,674	8,040	8,357	8,310	-	-	-	(8,310)	-100.0%
51195	OTHER PAY / BENEFITS	3,140	-	3,440	-	3,930	1,650	1,650	1,650	(2,280)	-58.0%
51210	FICA AND MEDICARE	205,570	184,379	195,670	185,149	249,930	262,550	262,550	262,550	12,620	5.0%
51221	WORKERS' COMP PREMIUM	-	-	13,420	13,420	39,880	21,950	21,950	21,950	(17,930)	-45.0%
51222	WORKERS' COMP STATE ASSMT	1,030	662	1,020	608	1,390	1,890	1,890	1,890	500	36.0%
51230	UNEMPLOYMENT	-	-	-	-	-	-	-	-	-	-
51225	PAID FAMILY LEAVE - STATE ASSMT	-	-	13,430	-	16,500	34,380	34,380	34,380	17,880	108.4%
51240	EMPLOYER - RETIREMENT PERS	490,570	436,060	477,180	457,551	608,390	664,530	664,530	664,530	56,140	9.2%
51243	PERS UNFUNDED LIABILITY	134,530	134,530	150,080	150,090	176,580	159,010	159,010	159,010	(17,570)	-10.0%
51245	EMPLOYER - PERS PICKUP	162,860	143,776	155,120	147,243	198,470	206,000	206,000	206,000	7,530	3.8%
51250	INSURANCE - MEDICAL	678,980	512,618	575,750	480,926	802,620	909,620	909,620	909,620	107,000	13.3%
51255	INSURANCE - VISION	17,410	13,418	14,570	12,324	19,290	20,440	20,440	20,440	1,150	6.0%
51260	INSURANCE - DENTAL	58,200	43,788	48,300	39,820	64,450	66,890	66,890	66,890	2,440	3.8%
51265	INSURANCE - LIFE	5,740	5,089	7,510	4,789	9,670	9,600	9,600	9,600	(70)	-0.7%
51270	INSURANCE - DISABILITY	2,360	2,373	1,980	2,051	2,310	2,030	2,030	2,030	(280)	-12.1%
	Total Personal Services	$ 4,474,470	$ 3,944,491	$ 4,242,510	$ 3,981,008	$ 5,501,370	$ 5,812,560	$ 5,812,560	$ 5,812,560	$ 311,190	5.7%
52110	SUBSCRIPTIONS AND BOOKS	$ 2,370	$ 1,286	$ 2,350	$ 1,623	$ 2,170	$ 2,670	$ 2,670	$ 2,670	$ 500	23.0%
52120	MAIL	50,500	41,764	50,000	55,118	50,900	53,700	53,700	53,700	2,800	5.5%
52130	SUPPLIES	28,680	19,162	25,550	31,087	38,250	47,050	47,050	50,260	12,010	31.4%
52140	PRINTING AND DUPLICATION	-	3,149	-	321	-	-	-	-	-	-
52150	RECORDING FEES	500	618	550	807	500	500	500	500	-	-
52320	ADVERTISING	25,450	4,572	20,450	13,707	20,450	20,450	20,450	20,450	-	-
52340	EMPLOYEE RECOGNITION	3,250	362	2,950	881	3,950	1,100	1,100	1,100	(2,850)	-72.2%
52360	RECRUITMENT FEES	500	338	500	1,313	1,000	1,000	1,000	1,000	-	-
52405	TELEPHONE - OFFICE	18,650	15,038	14,860	15,598	24,740	20,440	20,440	20,440	(4,300)	-17.4%
52410	TELEPHONE - CELLULAR	11,610	13,315	10,660	15,166	17,490	22,830	22,830	22,830	5,340	30.5%
52460	COMMUNICATION - OTHER	6,110	572	5,260	424	9,380	3,980	3,980	3,980	(5,400)	-57.6%
52510	TRAINING	22,190	10,431	22,190	19,252	24,190	21,000	21,000	21,000	(3,190)	-13.2%
52540	MEALS	3,750	-	3,750	115	2,500	1,500	1,500	1,500	(1,000)	-40.0%
52550	MILEAGE	1,430	626	880	167	980	500	500	500	(480)	-49.0%
52640	ENGINEERING / ARCHITECT SERVICES	-	292	-	-	-	-	-	-	-	-
52670	OTHER PROFESSIONAL SERVICES	164,350	83,141	86,350	25,634	31,500	97,640	97,640	97,640	66,140	210.0%
52710	MEMBERSHIP DUES	5,470	5,542	5,900	5,275	5,900	5,000	5,000	5,000	(900)	-15.3%
52720	LICENSES / CERTIFICATIONS	2,300	100	1,500	200	-	-	-	-	-	-

City of Salem Budget
General Fund - Community and Urban Development - Community Development
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
52740	PERMITS	-	658	-	-	-	-	-	-	-	-
52815	CONTROLLED EQUIPMENT	19,500	40,650	19,500	36,377	30,910	22,430	22,430	22,430	(8,480)	-27.4%
52820	SMALL EQUIPMENT AND SUPPLIES	-	-	-	30	800	800	800	800	-	-
52830	COMPUTER SOFTWARE AND LICENSES	29,300	36,123	31,450	26,032	57,610	57,200	57,200	57,200	(410)	-0.7%
52840	AUTOMOTIVE PARTS	-	7	-	-	-	-	-	-	-	-
52930	GASOLINE	9,800	8,049	10,640	9,353	15,840	16,790	16,790	16,790	950	6.0%
53211	LIABILITY INSURANCE	143,600	143,600	147,400	147,400	212,350	38,650	38,650	38,650	(173,700)	-81.8%
53310	VEHICLE MAINTENANCE	5,120	4,539	5,120	12,998	12,600	12,600	12,600	12,600	-	-
53320	EQUIPMENT MAINTENANCE	12,050	-	2,250	1,413	152,250	154,250	154,250	154,250	2,000	1.3%
53380	OTHER MAINTENANCE AND REPAIRS	-	127	-	389	13,500	13,500	13,500	13,500	-	-
53510	BUILDING RENTAL	4,190	4,264	2,170	2,896	37,000	38,300	38,300	38,300	1,300	3.5%
53650	REFUSE DISPOSAL	-	-	-	13	-	-	-	-	-	-
53731	CLOTHING - UNIFORMS (TAXABLE)	-	140	-	-	-	-	-	-	-	-
53733	CLOTHING - UNIFORMS (TAX-EXEMPT)	-	132	-	240	9,700	2,000	2,000	2,000	(7,700)	-79.4%
53734	SAFETY CLOTHING AND EQUIPMENT	4,120	9,666	4,120	11,819	5,150	12,850	12,850	12,850	7,700	149.5%
53768	DIRECT BANKING FEES	3,300	2,057	3,300	2,164	3,940	3,840	3,840	3,840	(100)	-2.5%
53769	CARD PROCESSING FEES	14,700	26,073	16,530	34,649	68,800	74,800	74,800	74,800	6,000	8.7%
53770	BAD DEBT - WRITE OFF	9,500	3,300	9,500	23,700	10,000	7,500	7,500	7,500	(2,500)	-25.0%
53812	INTRA CITY - DIRECT CHG (LABOR)	-	8,696	-	5,267	-	-	-	-	-	-
53815	INTRA CITY - INTERDEPARTMENTAL BILLING	-	-	-	-	25,000	25,000	25,000	25,000	-	-
53830	RADIO	21,130	18,330	21,720	21,720	47,550	117,500	117,500	117,500	69,950	147.1%
53840	MOTOR POOL RENTAL	19,660	17,060	14,500	15,890	25,650	31,700	31,700	31,700	6,050	23.6%
53841	EQUIPMENT REPLACEMENT CHARGE	20,000	20,000	25,000	25,000	40,450	40,500	40,500	40,500	50	0.1%
53851	COPY	58,350	57,082	56,890	81,420	66,030	58,030	58,030	58,030	(8,000)	-12.1%
53852	MICROFILM	-	28,708	5,000	1,785	3,500	3,500	3,500	3,500	-	-
53854	PHOTOCOPIES	17,480	2,262	14,500	3,947	20,800	14,100	14,100	14,100	(6,700)	-32.2%
53865	BUILDING SECURITY	-	-	-	-	-	4,320	4,320	4,320	4,320	-
54850	OTHER SPECIAL PAYMENTS	89,830	53,364	19,350	21,211	9,210	7,000	7,000	7,000	(2,210)	-24.0%
	Total Materials and Services	$ 828,740	$ 685,193	$ 662,640	$ 672,402	$ 1,102,540	$ 1,056,520	$ 1,056,520	$ 1,059,730	$ (42,810)	-3.9%
55130	EQUIPMENT AND MACHINERY	$ 50,000	$ 51,492	$ -	$ -	$ -	$ 116,000	$ 116,000	$ 116,000	$ 116,000	-
	Total Capital Outlay	$ 50,000	$ 51,492	$ -	$ -	$ -	$ 116,000	$ 116,000	$ 116,000	$ 116,000	-
62110	TRANSFERS TO OTHER FUNDS	$ 10,960	$ 10,960	$ 10,000	$ 10,000	$ 149,250	$ 149,250	$ 149,250	$ 149,250	$ -	-
	Total Interfund Transfers	$ 10,960	$ 10,960	$ 10,000	$ 10,000	$ 149,250	$ 149,250	$ 149,250	$ 149,250	$ -	-
	Total Expenditures	$ 5,364,170	$ 4,692,136	$ 4,915,150	$ 4,663,410	$ 6,753,160	$ 7,134,330	$ 7,134,330	$ 7,137,540	$ 384,380	5.7%

City of Salem Budget
General Fund - Community and Urban Development - Urban Development
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
Expenditures											
51010	SALARIES AND WAGES	$ 2,272,030	$ 2,017,198	$ 2,408,640	$ 2,039,033	$ 1,909,150	$ 2,102,200	$ 2,102,200	$ 2,102,200	$ 193,050	10.1%
51030	OVERTIME	6,000	664	1,490	495	970	510	510	510	(460)	-47.4%
51090	DIFFERENTIAL	5,000	3,306	4,500	2,534	-	-	-	-	-	-
51100	INCENTIVES	6,190	3,246	6,500	3,139	-	7,410	7,410	7,410	7,410	-
51120	LEAVE PAYOFF	33,150	15,298	16,480	39,721	40,300	24,990	24,990	24,990	(15,310)	-38.0%
51130	CAR ALLOWANCE	1,210	1,205	1,210	835	1,210	-	-	-	(1,210)	-100.0%
51135	CELL PHONE ALLOWANCE	470	826	930	814	490	-	-	-	(490)	-100.0%
51150	DEPT HEAD ANNUITY	7,190	7,615	7,970	5,475	8,300	10,610	10,610	10,610	2,310	27.8%
51195	OTHER PAY / BENEFITS	3,780	3,768	3,880	-	5,430	10,730	10,730	10,730	5,300	97.6%
51210	FICA AND MEDICARE	176,970	152,797	185,530	155,068	147,910	159,460	159,460	159,460	11,550	7.8%
51221	WORKERS' COMP PREMIUM	-	-	51,920	51,920	9,890	16,710	16,710	16,710	6,820	69.0%
51222	WORKERS' COMP STATE ASSMT	940	530	940	500	570	1,070	1,070	1,070	500	87.7%
51225	PAID FAMILY LEAVE - STATE ASSMT	-	-	12,220	-	9,800	21,390	21,390	21,390	11,590	118.3%
51240	EMPLOYER - RETIREMENT PERS	456,810	385,271	476,340	375,261	379,070	436,050	436,050	436,050	56,980	15.0%
51243	PERS UNFUNDED LIABILITY	125,930	125,930	127,510	127,510	101,830	120,870	120,870	120,870	19,040	18.7%
51245	EMPLOYER - PERS PICKUP	139,890	116,176	146,890	115,628	117,620	128,750	128,750	128,750	11,130	9.5%
51250	INSURANCE - MEDICAL	557,820	445,696	560,050	447,444	379,600	432,060	432,060	432,060	52,460	13.8%
51255	INSURANCE - VISION	13,690	10,581	13,090	10,070	7,610	9,300	9,300	9,300	1,690	22.2%
51260	INSURANCE - DENTAL	47,910	38,049	46,950	37,454	30,450	31,430	31,430	31,430	980	3.2%
51265	INSURANCE - LIFE	5,680	4,906	8,910	4,935	6,690	7,580	7,580	7,580	890	13.3%
51270	INSURANCE - DISABILITY	3,950	3,623	4,230	3,895	4,180	4,500	4,500	4,500	320	7.7%
	Total Personal Services	$ 3,864,610	$ 3,336,686	$ 4,086,180	$ 3,421,731	$ 3,161,070	$ 3,525,620	$ 3,525,620	$ 3,525,620	$ 364,550	11.5%
52110	SUBSCRIPTIONS AND BOOKS	$ 11,790	$ 6,107	$ 8,010	$ 6,291	$ 7,640	$ 7,250	$ 7,250	$ 7,250	$ (390)	-5.1%
52120	MAIL	1,000	418	1,340	742	1,990	210	210	210	(1,780)	-89.4%
52130	SUPPLIES	34,280	24,187	34,040	17,956	10,550	5,530	5,530	5,530	(5,020)	-47.6%
52150	RECORDING FEES	-	-	-	172	-	150	150	150	150	-
52320	ADVERTISING	1,500	20	2,000	2,612	2,000	4,530	4,530	4,530	2,530	126.5%
52340	EMPLOYEE RECOGNITION	-	30	-	15	-	450	450	450	450	-
52360	RECRUITMENT FEES	760	467	1,000	384	500	540	540	540	40	8.0%
52405	TELEPHONE - OFFICE	9,080	8,737	9,160	9,214	7,490	7,400	7,400	7,400	(90)	-1.2%
52410	TELEPHONE - CELLULAR	8,400	7,852	8,400	7,305	-	-	-	-	-	-
52460	COMMUNICATION - OTHER	7,230	6,005	7,090	7,013	4,210	6,840	6,840	6,840	2,630	62.5%
52510	TRAINING	17,980	3,855	18,720	4,371	17,100	14,950	14,950	14,950	(2,150)	-12.6%
52520	TRAVEL	5,400	-	5,400	-	5,400	7,100	7,100	7,100	1,700	31.5%
52530	LODGING	-	-	-	-	-	400	400	400	400	-
52540	MEALS	-	-	-	67	-	150	150	150	150	-
52550	MILEAGE	200	-	200	214	200	750	750	750	550	275.0%
52560	REGISTRATION	-	-	-	40	-	200	200	200	200	-
52650	LEGAL / COURT SERVICES	-	-	-	16,079	-	-	-	-	-	-
52670	OTHER PROFESSIONAL SERVICES	834,860	381,976	718,590	619,122	717,500	315,000	315,000	315,000	(402,500)	-56.1%
52710	MEMBERSHIP DUES	2,300	4,790	3,100	4,360	3,100	2,900	2,900	2,900	(200)	-6.5%
52720	LICENSES / CERTIFICATIONS	-	-	-	50	-	50	50	50	50	-
52740	PERMITS	-	-	-	28	-	-	-	-	-	-

City of Salem Budget
General Fund - Community and Urban Development - Urban Development
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
52815	CONTROLLED EQUIPMENT	28,900	18,515	27,720	11,321	3,520	8,910	8,910	8,910	5,390	153.1%
52820	SMALL EQUIPMENT AND SUPPLIES	1,620	15,377	130	-	-	-	-	-	-	-
52830	COMPUTER SOFTWARE AND LICENSES	33,110	33,267	44,630	30,645	12,100	13,620	13,620	13,620	1,520	12.6%
52930	GASOLINE	5,750	3,912	5,750	4,007	-	-	-	-	-	-
53211	LIABILITY INSURANCE	13,390	13,390	11,660	11,660	7,680	10,210	10,210	10,210	2,530	32.9%
53310	VEHICLE MAINTENANCE	4,500	5,580	5,500	3,968	-	-	-	-	-	-
53320	EQUIPMENT MAINTENANCE	149,530	166,910	281,880	131,268	1,810	-	-	-	(1,810)	-100.0%
53380	OTHER MAINTENANCE AND REPAIRS	2,500	1,487	5,930	19,843	-	-	-	-	-	-
53510	BUILDING RENTAL	110,120	110,120	110,140	110,140	83,370	84,750	84,750	84,750	1,380	1.7%
53731	CLOTHING - UNIFORMS (TAXABLE)	-	50	-	-	-	-	-	-	-	-
53733	CLOTHING - UNIFORMS (TAX-EXEMPT)	5,410	50	6,950	-	-	-	-	-	-	-
53734	SAFETY CLOTHING AND EQUIPMENT	-	2,927	-	3,492	-	-	-	-	-	-
53768	DIRECT BANKING FEES	2,000	2,117	2,250	2,247	-	-	-	-	-	-
53769	CARD PROCESSING FEES	81,350	22,506	75,000	45,819	-	-	-	-	-	-
53770	BAD DEBT - WRITE OFF	1,500	-	1,500	-	-	-	-	-	-	-
53812	INTRA CITY - DIRECT CHG (LABOR)	-	117,769	-	57,050	-	-	-	-	-	-
53813	INTRA CITY - BUDGETED TRANSFERS	74,240	74,240	62,250	62,250	-	-	-	-	-	-
53815	INTRA CITY - INTERDEPARTMENTAL BILLING	23,540	33,048	22,380	23,060	-	-	-	-	-	-
53830	RADIO	17,820	17,820	15,510	15,510	-	-	-	-	-	-
53840	MOTOR POOL RENTAL	4,590	4,590	3,520	3,520	-	-	-	-	-	-
53841	EQUIPMENT REPLACEMENT CHARGE	15,000	15,000	15,000	15,000	-	-	-	-	-	-
53851	COPY	4,500	856	4,530	933	3,530	1,170	1,170	1,170	(2,360)	-66.9%
53854	PHOTOCOPIES	8,520	4,869	8,200	6,440	3,010	5,050	5,050	5,050	2,040	67.8%
53865	BUILDING SECURITY	-	-	-	-	-	2,050	2,050	2,050	2,050	-
54811	SPECIAL PAYMENTS - PERMANENT EASEME	-	-	-	900	-	-	-	-	-	-
54850	OTHER SPECIAL PAYMENTS	4,680	272,145	4,680	105	-	400,000	400,000	400,000	400,000	-
	Total Materials and Services	$ 1,527,350	$ 1,380,990	$ 1,532,160	$ 1,255,212	$ 892,700	$ 900,160	$ 900,160	$ 900,160	$ 7,460	0.8%
55110	LAND	$ -	$ 50,000	$ -	$ (50,000)	$ -	$ -	$ -	$ -	$ -	-
	Total Capital Outlay	$ -	$ 50,000	$ -	$ (50,000)	$ -	$ -	$ -	$ -	$ -	-
62110	TRANSFERS TO OTHER FUNDS	$ 139,250	$ 139,250	$ 139,250	$ 139,250	$ -	$ -	$ -	$ -	$ -	-
	Total Interfund Transfers	$ 139,250	$ 139,250	$ 139,250	$ 139,250	$ -	$ -	$ -	$ -	$ -	-
	Total Expenditures	$ 5,531,210	$ 4,906,925	$ 5,757,590	$ 4,766,193	$ 4,053,770	$ 4,425,780	$ 4,425,780	$ 4,425,780	$ 372,010	9.2%

City of Salem Budget
General Fund - Community Services - Library
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
Expenditures											
51010	SALARIES AND WAGES	$ 2,633,760	$ 2,335,501	$ 2,706,840	$ 2,366,452	$ 2,807,890	$ 2,991,350	$ 2,991,350	$ 2,991,350	$ 183,460	6.5%
51015	PREMIUM PAY	-	-	-	112	-	170	170	170	170	-
51020	SEASONAL AND RELIEF	65,550	(1,738)	60,790	41,434	63,860	190,020	190,020	190,020	126,160	197.6%
51025	HOLIDAY - REGULAR	-	999	-	673	-	690	690	690	690	-
51030	OVERTIME	250	-	800	4,454	830	900	900	900	70	8.4%
51090	DIFFERENTIAL	24,000	685	24,080	4,017	24,700	25,010	25,010	25,010	310	1.3%
51100	INCENTIVES	12,100	18,935	19,920	22,484	23,400	33,850	33,850	33,850	10,450	44.7%
51120	LEAVE PAYOFF	36,000	31,572	37,150	48,799	38,070	35,020	35,020	35,020	(3,050)	-8.0%
51130	CAR ALLOWANCE	1,070	1,084	1,070	669	1,070	1,090	1,090	1,090	20	1.9%
51140	CLOTHING ALLOWANCE	1,070	-	-	-	-	500	500	500	500	-
51195	OTHER PAY / BENEFITS	10,330	-	10,900	-	1,370	8,470	8,470	8,470	7,100	518.2%
51210	FICA AND MEDICARE	212,200	179,865	218,070	188,707	226,420	250,770	250,770	250,770	24,350	10.8%
51221	WORKERS' COMP PREMIUM	-	-	16,240	16,240	15,050	21,640	21,640	21,640	6,590	43.8%
51222	WORKERS' COMP STATE ASSMT	1,270	780	1,280	747	1,280	2,220	2,220	2,220	940	73.4%
51225	PAID FAMILY LEAVE - STATE ASSMT	-	-	14,250	-	14,690	32,440	32,440	32,440	17,750	120.8%
51240	EMPLOYER - RETIREMENT PERS	499,660	439,460	525,670	439,084	549,470	608,820	608,820	608,820	59,350	10.8%
51243	PERS UNFUNDED LIABILITY	136,680	136,680	147,440	147,440	151,820	155,210	155,210	155,210	3,390	2.2%
51245	EMPLOYER - PERS PICKUP	162,510	141,779	167,390	136,272	173,750	185,150	185,150	185,150	11,400	6.6%
51250	INSURANCE - MEDICAL	555,980	483,321	551,010	511,515	719,610	757,930	757,930	757,930	38,320	5.3%
51255	INSURANCE - VISION	14,600	12,410	13,770	12,576	17,000	16,840	16,840	16,840	(160)	-0.9%
51260	INSURANCE - DENTAL	47,230	40,013	46,250	41,248	56,010	54,980	54,980	54,980	(1,030)	-1.8%
51265	INSURANCE - LIFE	6,930	5,490	10,270	5,563	9,580	9,970	9,970	9,970	390	4.1%
51270	INSURANCE - DISABILITY	1,620	1,463	1,620	1,434	1,670	1,880	1,880	1,880	210	12.6%
	Total Personal Services	$ 4,422,810	$ 3,828,299	$ 4,574,810	$ 3,989,920	$ 4,897,540	$ 5,384,920	$ 5,384,920	$ 5,384,920	$ 487,380	10.0%
52110	SUBSCRIPTIONS AND BOOKS	$ 482,230	$ 482,245	$ 467,730	$ 469,940	$ 467,730	$ 440,000	$ 440,000	$ 440,000	$ (27,730)	-5.9%
52120	MAIL	2,500	210	2,500	434	2,500	1,000	1,000	1,000	(1,500)	-60.0%
52130	SUPPLIES	33,020	71,944	83,510	145,272	56,580	38,160	38,160	38,160	(18,420)	-32.6%
52140	PRINTING AND DUPLICATION	-	-	-	1,114	-	-	-	-	-	-
52320	ADVERTISING	1,560	-	1,560	4,842	1,560	1,000	1,000	1,000	(560)	-35.9%
52340	EMPLOYEE RECOGNITION	500	96	500	645	500	500	500	500	-	-
52360	RECRUITMENT FEES	2,040	629	2,040	1,966	2,040	1,000	1,000	1,000	(1,040)	-51.0%
52405	TELEPHONE - OFFICE	15,090	15,597	16,590	15,743	19,540	19,240	19,240	19,240	(300)	-1.5%
52410	TELEPHONE - CELLULAR	6,000	6,436	6,000	5,933	7,000	8,000	8,000	8,000	1,000	14.3%
52460	COMMUNICATION - OTHER	5,000	2,999	5,000	3,951	5,000	5,000	5,000	5,000	-	-
52510	TRAINING	25,850	8,876	25,850	10,559	25,860	16,890	16,890	16,890	(8,970)	-34.7%
52540	MEALS	650	-	650	828	650	-	-	-	(650)	-100.0%
52550	MILEAGE	1,560	77	1,560	857	1,560	1,000	1,000	1,000	(560)	-35.9%
52670	OTHER PROFESSIONAL SERVICES	90,300	31,210	158,060	65,196	110,120	18,260	18,260	18,260	(91,860)	-83.4%
52710	MEMBERSHIP DUES	2,040	555	2,040	566	3,740	3,230	3,230	3,230	(510)	-13.6%
52740	PERMITS	-	-	-	3,352	-	-	-	-	-	-
52815	CONTROLLED EQUIPMENT	31,250	46,177	36,820	58,694	41,130	34,290	34,290	34,290	(6,840)	-16.6%
52820	SMALL EQUIPMENT AND SUPPLIES	30,880	69,194	204,370	13,444	15,410	6,000	6,000	6,000	(9,410)	-61.1%
52830	COMPUTER SOFTWARE AND LICENSES	12,500	14,264	15,060	27,059	15,060	26,580	26,580	26,580	11,520	76.5%

City of Salem Budget
General Fund - Community Services - Library
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
52910	DIESEL FUEL	350	-	350	-	350	2,000	2,000	2,000	1,650	471.4%
52930	GASOLINE	350	364	350	309	350	5,000	5,000	5,000	4,650	1328.6%
53211	LIABILITY INSURANCE	13,800	13,800	12,110	12,110	14,410	20,020	20,020	20,020	5,610	38.9%
53310	VEHICLE MAINTENANCE	1,000	226	1,000	2,509	1,000	2,500	2,500	2,500	1,500	150.0%
53320	EQUIPMENT MAINTENANCE	13,560	1	13,560	5,626	12,460	-	-	-	(12,460)	-100.0%
53340	FACILITIES MAINTENANCE	-	-	-	1,418	87,380	20,000	20,000	20,000	(67,380)	-77.1%
53380	OTHER MAINTENANCE AND REPAIRS	-	6	-	-	-	-	-	-	-	-
53520	LAND RENTAL	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	-
53610	GAS	18,000	53,738	18,000	37,457	31,000	56,900	56,900	56,900	25,900	83.5%
53620	ELECTRIC	21,000	4,287	21,000	53,781	24,090	66,000	66,000	66,000	41,910	174.0%
53731	CLOTHING - UNIFORMS (TAXABLE)	500	-	500	-	-	-	-	-	-	-
53733	CLOTHING - UNIFORMS (TAX-EXEMPT)	500	-	500	387	500	500	500	500	-	-
53734	SAFETY CLOTHING AND EQUIPMENT	100	13	100	5	-	-	-	-	-	-
53769	CARD PROCESSING FEES	3,000	475	3,000	857	3,000	3,000	3,000	3,000	-	-
53830	RADIO	3,170	3,170	3,090	3,090	3,340	8,440	8,440	8,440	5,100	152.7%
53840	MOTOR POOL RENTAL	4,360	4,350	5,130	5,130	4,690	4,490	4,490	4,490	(200)	-4.3%
53851	COPY	4,950	-	4,950	3,055	4,950	5,420	5,420	5,420	470	9.5%
53854	PHOTOCOPIES	12,000	2,550	12,000	7,287	6,000	3,000	3,000	3,000	(3,000)	-50.0%
53860	BUILDING SERVICES	5,000	-	5,000	-	5,000	-	-	-	(5,000)	-100.0%
53865	BUILDING SECURITY	-	-	-	-	-	4,610	4,610	4,610	4,610	-
	Total Materials and Services	$ 845,610	$ 834,488	$ 1,131,480	$ 964,420	$ 975,500	$ 823,030	$ 823,030	$ 823,030	$ (152,470)	-15.6%
55130	EQUIPMENT AND MACHINERY	$ -	$ 4,141	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
	Total Capital Outlay	$ -	$ 4,141	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
	Total Expenditures	$ 5,268,420	$ 4,666,929	$ 5,706,290	$ 4,954,340	$ 5,873,040	$ 6,207,950	$ 6,207,950	$ 6,207,950	$ 334,910	5.7%

City of Salem Budget
General Fund - Community Services - Parks and Recreation
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
Expenditures											
51010	SALARIES AND WAGES	$ 2,882,650	$ 2,772,931	$ 3,306,510	$ 3,016,021	$ 3,701,930	$ 5,430,570	$ 5,430,570	$ 5,430,570	$ 1,728,640	46.7%
51020	SEASONAL AND RELIEF	501,080	377,447	541,980	603,976	512,970	574,810	574,810	574,810	61,840	12.1%
51025	HOLIDAY - REGULAR	-	3,183	-	4,736	-	-	-	-	-	-
51030	OVERTIME	43,220	67,688	37,570	49,630	40,380	36,700	36,700	36,700	(3,680)	-9.1%
51080	STANDBY	16,150	8,636	15,390	12,367	16,790	17,370	17,370	17,370	580	3.5%
51090	DIFFERENTIAL	-	488	-	321	-	-	-	-	-	-
51100	INCENTIVES	1,790	11,957	13,470	13,957	4,820	26,760	26,760	26,760	21,940	455.2%
51120	LEAVE PAYOFF	12,500	15,759	11,290	39,137	11,190	19,220	19,220	19,220	8,030	71.8%
51130	CAR ALLOWANCE	-	-	-	-	-	2,220	2,220	2,220	2,220	-
51135	CELL PHONE ALLOWANCE	-	-	-	-	-	470	470	470	470	-
51150	DEPT HEAD ANNUITY	-	-	-	-	-	12,430	12,430	12,430	12,430	-
51195	OTHER PAY / BENEFITS	8,110	-	5,410	-	4,060	9,090	9,090	9,090	5,030	123.9%
51210	FICA AND MEDICARE	264,490	244,706	277,550	281,564	324,930	454,400	454,400	454,400	129,470	39.8%
51221	WORKERS' COMP PREMIUM	-	-	54,080	54,080	57,510	83,660	83,660	83,660	26,150	45.5%
51222	WORKERS' COMP STATE ASSMT	1,830	1,235	1,820	1,359	1,830	3,870	3,870	3,870	2,040	111.5%
51225	PAID FAMILY LEAVE - STATE ASSMT	-	-	18,350	-	21,400	60,950	60,950	60,950	39,550	184.8%
51240	EMPLOYER - RETIREMENT PERS	580,110	548,417	634,150	584,159	716,000	1,087,920	1,087,920	1,087,920	371,920	51.9%
51243	PERS UNFUNDED LIABILITY	162,380	162,380	163,770	163,770	172,610	206,250	206,250	206,250	33,640	19.5%
51245	EMPLOYER - PERS PICKUP	184,870	178,075	198,150	180,178	227,620	334,460	334,460	334,460	106,840	46.9%
51250	INSURANCE - MEDICAL	837,270	803,687	913,250	826,901	1,149,550	1,632,480	1,632,480	1,632,480	482,930	42.0%
51255	INSURANCE - VISION	21,110	20,195	22,390	20,266	27,240	36,060	36,060	36,060	8,820	32.4%
51260	INSURANCE - DENTAL	70,630	67,126	75,350	66,364	89,440	119,120	119,120	119,120	29,680	33.2%
51265	INSURANCE - LIFE	7,760	6,855	12,060	6,946	13,420	18,720	18,720	18,720	5,300	39.5%
51270	INSURANCE - DISABILITY	2,550	2,592	2,810	2,930	3,010	5,190	5,190	5,190	2,180	72.4%
	Total Personal Services	$ 5,598,500	$ 5,293,357	$ 6,305,350	$ 5,928,660	$ 7,096,700	$ 10,172,720	$ 10,172,720	$ 10,172,720	$ 3,076,020	43.3%
52110	SUBSCRIPTIONS AND BOOKS	$ 1,030	$ 3,727	$ 1,010	$ 1,792	$ 3,780	$ 5,350	$ 5,350	$ 5,350	$ 1,570	41.5%
52120	MAIL	4,510	5,754	5,480	3,002	6,190	8,180	8,180	8,180	1,990	32.1%
52130	SUPPLIES	145,350	184,834	172,360	170,151	266,140	267,960	267,960	267,960	1,820	0.7%
52150	RECORDING FEES	-	-	-	45	-	-	-	-	-	-
52320	ADVERTISING	13,910	4,400	18,610	12,138	18,620	16,650	16,650	16,650	(1,970)	-10.6%
52340	EMPLOYEE RECOGNITION	100	304	100	55	360	1,550	1,550	1,550	1,190	330.6%
52360	RECRUITMENT FEES	3,350	1,730	3,070	4,852	3,050	2,900	2,900	2,900	(150)	-4.9%
52405	TELEPHONE - OFFICE	26,970	26,653	26,710	26,599	29,280	34,390	34,390	34,390	5,110	17.5%
52410	TELEPHONE - CELLULAR	34,460	47,813	40,790	44,918	49,000	50,850	50,850	50,850	1,850	3.8%
52430	PAGERS	-	-	-	75	-	-	-	-	-	-
52460	COMMUNICATION - OTHER	2,730	2,716	2,250	7,616	2,550	2,550	2,550	2,550	-	-
52510	TRAINING	18,740	8,318	20,430	6,857	31,230	43,980	43,980	43,980	12,750	40.8%
52520	TRAVEL	5,400	-	5,400	6,457	5,400	5,400	5,400	5,400	-	-
52540	MEALS	2,230	350	1,580	547	2,790	3,290	3,290	3,290	500	17.9%

City of Salem Budget
General Fund - Community Services - Parks and Recreation
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
52550	MILEAGE	11,450	820	4,460	95	2,800	3,830	3,830	3,830	1,030	36.8%
52640	ENGINEERING / ARCHITECT SERVICES	-	2,041	-	296	2,500	2,500	2,500	2,500	-	-
52670	OTHER PROFESSIONAL SERVICES	3,092,620	2,865,781	2,205,600	1,714,734	1,537,460	1,186,140	1,186,140	1,186,140	(351,320)	-22.9%
52710	MEMBERSHIP DUES	3,500	3,729	3,750	4,080	5,090	5,990	5,990	5,990	900	17.7%
52720	LICENSES / CERTIFICATIONS	2,130	1,677	2,130	5,781	3,100	3,100	3,100	3,100	-	-
52740	PERMITS	3,900	1,542	4,000	906	3,820	5,620	5,620	5,620	1,800	47.1%
52810	SMALL TOOLS	18,360	2,816	18,360	3,390	20,360	20,360	20,360	20,360	-	-
52815	CONTROLLED EQUIPMENT	29,610	49,763	78,270	26,798	95,380	26,400	26,400	26,400	(68,980)	-72.3%
52820	SMALL EQUIPMENT AND SUPPLIES	100,200	162,422	124,700	129,061	133,480	163,540	163,540	163,540	30,060	22.5%
52830	COMPUTER SOFTWARE AND LICENSES	12,480	5,935	15,610	12,991	15,340	5,010	5,010	5,010	(10,330)	-67.3%
52910	DIESEL FUEL	24,000	18,190	24,000	18,499	26,500	26,500	26,500	26,500	-	-
52930	GASOLINE	85,140	66,136	85,600	71,665	94,500	94,500	94,500	94,500	-	-
52940	LP / CNG GAS	-	37	-	106	-	-	-	-	-	-
52950	LUBRICANTS	250	7	250	-	250	250	250	250	-	-
53210	INSURANCE	-	5,530	5,610	1,688	5,780	5,780	5,780	5,780	-	-
53211	LIABILITY INSURANCE	183,830	183,830	78,450	78,450	101,780	190,600	190,600	190,600	88,820	87.3%
53310	VEHICLE MAINTENANCE	80,000	108,030	101,000	152,538	102,500	103,990	103,990	103,990	1,490	1.5%
53320	EQUIPMENT MAINTENANCE	3,000	33,165	10,000	12,171	15,000	15,000	15,000	15,000	-	-
53375	CHEMICALS	65,000	89,405	65,000	78,829	65,000	58,000	58,000	58,000	(7,000)	-10.8%
53380	OTHER MAINTENANCE AND REPAIRS	323,460	309,420	299,800	759,088	466,810	310,220	310,220	310,220	(156,590)	-33.5%
53530	OUTSIDE RENTAL	98,600	34,737	14,000	74,712	15,110	24,610	24,610	24,610	9,500	62.9%
53610	GAS	20,500	22,109	20,500	18,612	24,580	24,580	24,580	24,580	-	-
53620	ELECTRIC	76,720	80,351	80,560	79,167	78,460	83,460	83,460	83,460	5,000	6.4%
53650	REFUSE DISPOSAL	90,070	93,144	92,170	108,750	137,170	137,520	137,520	137,520	350	0.3%
53731	CLOTHING - UNIFORMS (TAXABLE)	8,140	5,525	8,140	8,557	7,980	8,980	8,980	8,980	1,000	12.5%
53734	SAFETY CLOTHING AND EQUIPMENT	20,150	29,696	20,150	63,962	35,050	35,050	35,050	35,050	-	-
53767	BANKING AND INVESTMENT FEES	1,190	951	1,190	1,315	110	1,250	1,250	1,250	1,140	1036.4%
53768	DIRECT BANKING FEES	400	346	360	788	1,440	580	580	580	(860)	-59.7%
53769	CARD PROCESSING FEES	9,340	4,596	10,750	8,379	10,750	10,100	10,100	10,100	(650)	-6.0%
53812	INTRA CITY - DIRECT CHG (LABOR)	-	13,946	-	63,927	-	1,000	1,000	1,000	1,000	-
53813	INTRA CITY - BUDGETED TRANSFERS	549,600	549,600	563,390	563,396	416,160	58,000	58,000	58,000	(358,160)	-86.1%
53815	INTRA CITY - INTERDEPARTMENTAL BILLING	23,150	656	24,310	6,733	23,150	23,150	23,150	23,150	-	-
53830	RADIO	47,290	47,290	39,860	39,860	44,510	145,780	145,780	145,780	101,270	227.5%
53840	MOTOR POOL RENTAL	320,860	323,730	301,040	303,340	288,280	292,700	292,700	292,700	4,420	1.5%
53841	EQUIPMENT REPLACEMENT CHARGE	335,000	335,000	312,000	312,000	409,250	297,000	297,000	297,000	(112,250)	-27.4%
53851	COPY	26,230	19,489	27,120	14,960	26,080	25,770	25,770	25,770	(310)	-1.2%

City of Salem Budget
General Fund - Community Services - Parks and Recreation
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
53853	PRINTING	-	-	-	-	-	2,500	2,500	2,500	2,500	-
53854	PHOTOCOPIES	8,050	4,083	8,050	5,150	8,050	12,550	12,550	12,550	4,500	55.9%
53855	SHOPS FACILITIES MAINTENANCE	14,070	14,070	15,200	15,200	15,800	32,750	32,750	32,750	16,950	107.3%
53860	BUILDING SERVICES	-	-	-	341	-	-	-	-	-	-
53865	BUILDING SECURITY	-	-	-	-	-	6,160	6,160	6,160	6,160	-
54850	OTHER SPECIAL PAYMENTS	10,000	(1,000)	10,000	3,000	10,000	141,680	141,680	165,450	155,450	1554.5%
	Total Materials and Services	$ 5,957,070	$ 5,775,194	$ 4,973,170	$ 5,048,416	$ 4,667,770	$ 4,035,550	$ 4,035,550	$ 4,059,320	$ (608,450)	-13.0%
55130	EQUIPMENT AND MACHINERY	$ 99,000	$ 161,427	$ 316,040	$ 4,668	$ 199,000	$ 167,000	$ 167,000	$ 167,000	$ (32,000)	-16.1%
55150	FLEET REPLACEMENT	-	69,094	-	75,707	-	-	-	-	-	-
	Total Capital Outlay	$ 99,000	$ 230,521	$ 316,040	$ 80,375	$ 199,000	$ 167,000	$ 167,000	$ 167,000	$ (32,000)	-16.1%
62110	TRANSFERS TO OTHER FUNDS	$ 57,500	$ 57,500	$ 57,500	$ 57,500	$ 82,500	$ 107,500	$ 107,500	$ 107,500	$ 25,000	30.3%
	Total Interfund Transfers	$ 57,500	$ 57,500	$ 57,500	$ 57,500	$ 82,500	$ 107,500	$ 107,500	$ 107,500	$ 25,000	30.3%
	Total Expenditures	$ 11,712,070	$ 11,356,572	$ 11,652,060	$ 11,114,951	$ 12,045,970	$ 14,482,770	$ 14,482,770	$ 14,506,540	$ 2,460,570	20.4%

City of Salem Budget
General Fund - Enterprise Services - Facilities
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
Expenditures											
51010	SALARIES AND WAGES	$ 1,821,100	$ 1,559,515	$ 1,889,530	$ 1,795,831	$ 1,932,220	$ 2,157,650	$ 2,157,650	$ 2,157,650	$ 225,430	11.7%
51025	HOLIDAY - REGULAR	-	178	-	109	-	-	-	-	-	-
51030	OVERTIME	7,460	5,979	7,310	5,263	7,100	7,100	7,100	7,100	-	-
51080	STANDBY	520	146	-	-	-	-	-	-	-	-
51090	DIFFERENTIAL	18,940	22,833	25,450	25,608	25,700	30,100	30,100	30,100	4,400	17.1%
51100	INCENTIVES	4,080	4,091	4,300	4,481	4,920	4,960	4,960	4,960	40	0.8%
51120	LEAVE PAYOFF	10,000	16,050	10,000	11,310	4,990	6,010	6,010	6,010	1,020	20.4%
51130	CAR ALLOWANCE	-	-	-	-	-	1,080	1,080	1,080	1,080	-
51195	OTHER PAY / BENEFITS	2,710	-	2,710	-	2,700	2,700	2,700	2,700	-	-
51210	FICA AND MEDICARE	142,470	120,637	148,160	138,441	156,430	168,820	168,820	168,820	12,390	7.9%
51221	WORKERS' COMP PREMIUM	-	-	17,780	17,790	18,560	15,610	15,610	15,610	(2,950)	-15.9%
51222	WORKERS' COMP STATE ASSMT	810	525	810	602	800	1,510	1,510	1,510	710	88.8%
51225	PAID FAMILY LEAVE - STATE ASSMT	-	-	9,700	-	10,200	22,020	22,020	22,020	11,820	115.9%
51240	EMPLOYER - RETIREMENT PERS	374,170	307,662	386,460	335,284	393,290	429,340	429,340	429,340	36,050	9.2%
51243	PERS UNFUNDED LIABILITY	91,390	91,390	102,340	102,350	106,350	108,600	108,600	108,600	2,250	2.1%
51245	EMPLOYER - PERS PICKUP	111,740	90,196	116,190	103,178	122,700	132,410	132,410	132,410	9,710	7.9%
51250	INSURANCE - MEDICAL	621,160	490,321	665,910	553,253	615,740	786,180	786,180	786,180	170,440	27.7%
51255	INSURANCE - VISION	16,140	12,680	16,120	12,958	13,780	16,740	16,740	16,740	2,960	21.5%
51260	INSURANCE - DENTAL	53,880	42,326	53,980	47,343	50,590	59,340	59,340	59,340	8,750	17.3%
51265	INSURANCE - LIFE	4,420	3,717	6,670	4,277	6,690	7,120	7,120	7,120	430	6.4%
51270	INSURANCE - DISABILITY	1,270	1,005	1,270	1,089	1,110	890	890	890	(220)	-19.8%
	Total Personal Services	$ 3,282,260	$ 2,769,250	$ 3,464,690	$ 3,159,165	$ 3,473,870	$ 3,958,180	$ 3,958,180	$ 3,958,180	$ 484,310	13.9%
52120	MAIL	$ 580	$ -	$ 560	$ 14	$ 500	$ 500	$ 500	$ 500	$ -	-
52130	SUPPLIES	94,120	70,664	94,120	84,913	94,120	94,120	94,120	94,120	-	-
52320	ADVERTISING	1,000	407	1,000	424	1,000	1,000	1,000	1,000	-	-
52360	RECRUITMENT FEES	-	273	-	190	-	-	-	-	-	-
52405	TELEPHONE - OFFICE	3,450	5,501	3,540	5,576	4,780	4,680	4,680	4,680	(100)	-2.1%
52410	TELEPHONE - CELLULAR	11,400	11,602	11,400	12,147	12,000	16,200	16,200	16,200	4,200	35.0%
52510	TRAINING	5,000	7,022	5,000	2,763	10,000	10,000	10,000	10,000	-	-
52550	MILEAGE	3,600	1,615	3,060	-	-	-	-	-	-	-
52640	ENGINEERING / ARCHITECT SERVICES	20,000	15,336	20,000	-	20,000	20,000	20,000	20,000	-	-
52660	TEMP EMPLOYMENT SERVICES	10,000	59,602	-	105,308	-	-	-	-	-	-
52670	OTHER PROFESSIONAL SERVICES	613,770	599,508	479,500	484,984	583,060	591,000	591,000	603,940	20,880	3.6%
52720	LICENSES / CERTIFICATIONS	-	200	-	90	-	100	100	100	100	-
52740	PERMITS	3,320	2,805	2,990	941	2,990	3,000	3,000	3,000	10	0.3%
52810	SMALL TOOLS	3,500	8,754	3,680	2,408	3,900	4,000	4,000	4,000	100	2.6%
52815	CONTROLLED EQUIPMENT	2,640	11,084	14,600	11,204	13,100	10,110	10,110	10,110	(2,990)	-22.8%
52820	SMALL EQUIPMENT AND SUPPLIES	-	15,242	-	1,487	-	500	500	500	500	-
52830	COMPUTER SOFTWARE AND LICENSES	20,000	20,558	21,200	25,503	21,600	25,300	25,300	25,300	3,700	17.1%
52910	DIESEL FUEL	-	367	-	-	-	-	-	-	-	-
52930	GASOLINE	16,000	12,655	16,000	14,932	22,300	22,000	22,000	22,000	(300)	-1.3%
52950	LUBRICANTS	130	-	130	-	110	110	110	110	-	-
53210	INSURANCE	1,460	1,416	1,460	1,429	1,460	1,460	1,460	1,460	-	-

City of Salem Budget
General Fund - Enterprise Services - Facilities
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
53211	LIABILITY INSURANCE	103,470	103,470	134,440	134,440	196,920	66,020	66,020	66,020	(130,900)	-66.5%
53310	VEHICLE MAINTENANCE	12,000	17,508	12,000	18,791	12,000	12,000	12,000	12,000	-	-
53320	EQUIPMENT MAINTENANCE	500	23	500	28	500	500	500	500	-	-
53375	CHEMICALS	2,400	-	2,400	-	2,400	2,400	2,400	2,400	-	-
53380	OTHER MAINTENANCE AND REPAIRS	168,690	134,096	159,660	156,578	159,660	160,000	160,000	171,260	11,600	7.3%
53530	OUTSIDE RENTAL	5,500	5,611	5,500	1,624	3,500	3,500	3,500	3,500	-	-
53610	GAS	42,410	48,239	43,700	52,989	36,200	36,200	36,200	36,200	-	-
53620	ELECTRIC	337,300	217,096	322,690	200,049	225,890	225,900	225,900	225,900	10	0.0%
53650	REFUSE DISPOSAL	18,000	15,764	19,000	17,529	29,100	29,100	29,100	29,100	-	-
53731	CLOTHING - UNIFORMS (TAXABLE)	2,700	2,778	2,430	2,208	2,430	2,430	2,430	2,430	-	-
53734	SAFETY CLOTHING AND EQUIPMENT	4,500	3,632	4,500	3,917	4,050	4,000	4,000	4,000	(50)	-1.2%
53812	INTRA CITY - DIRECT CHG (LABOR)	1,800	668	-	984	-	-	-	-	-	-
53830	RADIO	4,540	4,542	3,460	3,460	2,290	6,780	6,780	6,780	4,490	196.1%
53840	MOTOR POOL RENTAL	22,610	22,610	27,690	29,530	37,570	39,110	39,110	39,110	1,540	4.1%
53841	EQUIPMENT REPLACEMENT CHARGE	50,000	50,000	64,000	64,000	32,000	32,000	32,000	32,000	-	-
53851	COPY	1,120	345	1,120	327	1,010	1,000	1,000	1,000	(10)	-1.0%
53854	PHOTOCOPIES	2,320	2,101	2,320	2,022	2,320	2,300	2,300	2,300	(20)	-0.9%
53855	SHOPS FACILITIES MAINTENANCE	7,300	7,300	7,880	7,880	8,200	14,240	14,240	14,240	6,040	73.7%
53865	BUILDING SECURITY	-	-	-	-	-	3,470	3,470	3,470	3,470	-
	Total Materials and Services	$ 1,597,130	$ 1,480,394	$ 1,491,530	$ 1,450,668	$ 1,546,960	$ 1,445,030	$ 1,445,030	$ 1,469,230	$ (77,730)	-5.0%
55130	EQUIPMENT AND MACHINERY	$ 60,000	$ 52,887	$ 10,000	$ -	$ 51,300	$ 7,500	$ 7,500	$ 7,500	$ (43,800)	-85.4%
55150	FLEET REPLACEMENT	-	-	-	3,246	-	-	-	-	-	-
	Total Capital Outlay	$ 60,000	$ 52,887	$ 10,000	$ 3,246	$ 51,300	$ 7,500	$ 7,500	$ 7,500	$ (43,800)	-85.4%
62110	TRANSFERS TO OTHER FUNDS	$ 113,000	$ 113,000	$ 115,260	$ 115,260	$ 191,150	$ 121,150	$ 121,150	$ 121,150	$ (70,000)	-36.6%
	Total Interfund Transfers	$ 113,000	$ 113,000	$ 115,260	$ 115,260	$ 191,150	$ 121,150	$ 121,150	$ 121,150	$ (70,000)	-36.6%
	Total Expenditures	$ 5,052,390	$ 4,415,531	$ 5,081,480	$ 4,728,339	$ 5,263,280	$ 5,531,860	$ 5,531,860	$ 5,556,060	$ 292,780	5.6%

City of Salem Budget
General Fund - Enterprise Services - Human Resources
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
Expenditures											
51010	SALARIES AND WAGES	$ 871,090	$ 823,387	$ 951,500	$ 923,815	$ 1,770,330	$ 1,786,870	$ 1,786,870	$ 1,786,870	$ 16,540	0.9%
51020	SEASONAL AND RELIEF	-	-	-	27,455	-	-	-	-	-	-
51030	OVERTIME	1,340	296	1,490	32,216	1,320	9,010	9,010	9,010	7,690	582.6%
51100	INCENTIVES	9,310	3,599	3,830	4,710	3,990	170	170	170	(3,820)	-95.7%
51120	LEAVE PAYOFF	-	28,410	10,020	25,209	2,010	21,010	21,010	21,010	19,000	945.3%
51130	CAR ALLOWANCE	1,130	487	1,130	6	-	-	-	-	-	-
51135	CELL PHONE ALLOWANCE	-	270	-	484	480	-	-	-	(480)	-100.0%
51150	DEPT HEAD ANNUITY	7,920	4,694	-	(247)	-	-	-	-	-	-
51195	OTHER PAY / BENEFITS	-	31,456	2,720	9,437	2,720	2,720	2,720	2,720	-	-
51210	FICA AND MEDICARE	65,980	65,742	74,050	77,155	107,700	138,800	138,800	138,800	31,100	28.9%
51221	WORKERS' COMP PREMIUM	-	-	6,850	6,840	7,780	15,220	15,220	15,220	7,440	95.6%
51222	WORKERS' COMP STATE ASSMT	270	194	260	234	280	870	870	870	590	210.7%
51225	PAID FAMILY LEAVE - STATE ASSMT	-	-	4,800	-	7,000	18,160	18,160	18,160	11,160	159.4%
51240	EMPLOYER - RETIREMENT PERS	177,770	169,882	181,350	178,696	263,380	351,810	351,810	351,810	88,430	33.6%
51243	PERS UNFUNDED LIABILITY	45,630	45,630	48,860	48,830	53,430	75,750	75,750	75,750	22,320	41.8%
51245	EMPLOYER - PERS PICKUP	53,430	51,679	58,080	56,585	84,520	109,030	109,030	109,030	24,510	29.0%
51250	INSURANCE - MEDICAL	181,270	175,431	211,670	186,096	292,030	424,460	424,460	424,460	132,430	45.3%
51255	INSURANCE - VISION	4,670	4,484	5,290	4,605	6,960	9,810	9,810	9,810	2,850	40.9%
51260	INSURANCE - DENTAL	15,560	14,860	17,670	15,217	22,920	31,300	31,300	31,300	8,380	36.6%
51265	INSURANCE - LIFE	2,320	1,954	3,630	2,195	5,250	7,050	7,050	7,050	1,800	34.3%
51270	INSURANCE - DISABILITY	2,350	2,250	2,630	2,577	3,830	4,910	4,910	4,910	1,080	28.2%
	Total Personal Services	$ 1,440,040	$ 1,424,705	$ 1,585,830	$ 1,602,117	$ 2,635,930	$ 3,006,950	$ 3,006,950	$ 3,006,950	$ 371,020	14.1%
52110	SUBSCRIPTIONS AND BOOKS	$ 800	$ 20	$ 800	$ -	$ 1,810	$ 1,800	$ 1,800	$ 1,800	$ (10)	-0.6%
52120	MAIL	1,540	1,663	1,470	2,102	3,360	5,750	5,750	5,750	2,390	71.1%
52130	SUPPLIES	9,660	2,229	9,660	1,664	8,780	7,660	7,660	7,660	(1,120)	-12.8%
52150	RECORDING FEES	-	(975)	-	-	50	50	50	50	-	-
52360	RECRUITMENT FEES	5,000	5,723	5,000	40,523	1,000	3,500	3,500	3,500	2,500	250.0%
52405	TELEPHONE - OFFICE	3,920	3,395	3,570	3,565	4,790	6,530	6,530	6,530	1,740	36.3%
52410	TELEPHONE - CELLULAR	3,080	4,402	4,140	4,043	4,140	4,970	4,970	4,970	830	20.0%
52420	TELEMETERING	-	-	-	53	-	-	-	-	-	-
52510	TRAINING	39,000	72,368	115,590	135,064	102,280	96,460	96,460	96,460	(5,820)	-5.7%
52540	MEALS	-	751	-	1,429	-	1,000	1,000	1,000	1,000	-
52550	MILEAGE	560	-	-	-	-	600	600	600	600	-
52650	LEGAL / COURT SERVICES	-	-	-	337	47,240	88,520	88,520	88,520	41,280	87.4%
52660	TEMP EMPLOYMENT SERVICES	-	-	-	882	-	-	-	-	-	-
52670	OTHER PROFESSIONAL SERVICES	72,240	50,986	210,010	47,234	119,020	7,000	7,000	7,000	(112,020)	-94.1%
52710	MEMBERSHIP DUES	1,330	717	1,330	395	6,660	13,540	13,540	13,540	6,880	103.3%
52815	CONTROLLED EQUIPMENT	2,640	12,150	7,100	5,934	8,340	9,570	9,570	9,570	1,230	14.7%
52830	COMPUTER SOFTWARE AND LICENSES	93,000	96,991	163,000	143,231	88,470	150,230	150,230	150,230	61,760	69.8%
53211	LIABILITY INSURANCE	3,150	3,150	3,320	3,320	4,050	7,500	7,500	7,500	3,450	85.2%
53530	OUTSIDE RENTAL	840	210	840	-	-	-	-	-	-	-
53650	REFUSE DISPOSAL	-	-	-	360	-	-	-	-	-	-
53812	INTRA CITY - DIRECT CHG (LABOR)	-	-	-	197	-	-	-	-	-	-

City of Salem Budget
General Fund - Enterprise Services - Human Resources
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
53851	COPY	3,920	140	3,920	316	2,100	6,180	6,180	6,180	4,080	194.3%
53852	MICROFILM	-	1,323	-	-	3,000	-	-	-	(3,000)	-100.0%
53854	PHOTOCOPIES	8,820	9,500	8,770	8,985	4,890	5,710	5,710	5,710	820	16.8%
53865	BUILDING SECURITY	-	-	-	-	-	1,560	1,560	1,560	1,560	-
	Total Materials and Services	$ 249,500	$ 264,741	$ 538,520	$ 399,634	$ 409,980	$ 418,130	$ 418,130	$ 418,130	$ 8,150	2.0%
	Total Expenditures	$ 1,689,540	$ 1,689,446	$ 2,124,350	$ 2,001,752	$ 3,045,910	$ 3,425,080	$ 3,425,080	$ 3,425,080	$ 379,170	12.4%

City of Salem Budget
General Fund - Enterprise Services - Information Technology
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
Expenditures											
51010	SALARIES AND WAGES	$ 5,094,290	$ 4,695,312	$ 5,305,600	$ 5,140,780	$ 5,711,880	$ 6,585,350	$ 6,585,350	$ 6,585,350	$ 873,470	15.3%
51020	SEASONAL AND RELIEF	97,800	56,891	100,130	78,505	112,400	115,750	115,750	115,750	3,350	3.0%
51030	OVERTIME	2,540	2,436	3,300	2,726	3,400	6,990	6,990	6,990	3,590	105.6%
51120	LEAVE PAYOFF	41,690	30,456	38,400	52,475	42,610	50,500	50,500	50,500	7,890	18.5%
51130	CAR ALLOWANCE	2,220	2,229	2,230	2,229	2,190	5,470	5,470	5,470	3,280	149.8%
51150	DEPT HEAD ANNUITY	7,950	8,253	8,550	10,444	9,780	12,040	12,040	12,040	2,260	23.1%
51195	OTHER PAY / BENEFITS	18,860	-	13,010	-	22,350	19,660	19,660	19,660	(2,690)	-12.0%
51210	FICA AND MEDICARE	398,800	358,728	415,090	395,156	445,560	510,550	510,550	510,550	64,990	14.6%
51221	WORKERS' COMP PREMIUM	-	-	26,110	26,100	28,850	45,590	45,590	45,590	16,740	58.0%
51222	WORKERS' COMP STATE ASSMT	1,580	1,012	1,580	1,049	1,580	2,710	2,710	2,710	1,130	71.5%
51225	PAID FAMILY LEAVE - STATE ASSMT	-	-	26,780	-	29,420	67,750	67,750	67,750	38,330	130.3%
51240	EMPLOYER - RETIREMENT PERS	1,000,750	873,091	1,039,880	976,360	1,107,930	1,339,920	1,339,920	1,339,920	231,990	20.9%
51243	PERS UNFUNDED LIABILITY	254,070	254,070	285,300	285,290	297,670	308,850	308,850	308,850	11,180	3.8%
51245	EMPLOYER - PERS PICKUP	314,790	264,409	327,480	297,086	346,130	399,550	399,550	399,550	53,420	15.4%
51250	INSURANCE - MEDICAL	938,580	846,166	1,007,900	942,990	1,068,540	1,264,650	1,264,650	1,264,650	196,110	18.4%
51255	INSURANCE - VISION	22,970	20,926	24,600	23,251	25,950	28,480	28,480	28,480	2,530	9.7%
51260	INSURANCE - DENTAL	81,050	71,559	84,780	78,186	86,750	94,270	94,270	94,270	7,520	8.7%
51265	INSURANCE - LIFE	7,610	6,952	11,620	7,446	11,850	14,530	14,530	14,530	2,680	22.6%
51270	INSURANCE - DISABILITY	1,780	1,746	2,100	2,052	2,170	4,040	4,040	4,040	1,870	86.2%
	Total Personal Services	$ 8,287,330	$ 7,494,236	$ 8,724,440	$ 8,322,125	$ 9,357,010	$ 10,876,650	$ 10,876,650	$ 10,876,650	$ 1,519,640	16.2%
52110	SUBSCRIPTIONS AND BOOKS	$ 18,670	$ 16,224	$ 16,500	$ 20,320	$ 17,300	$ 21,840	$ 21,840	$ 21,840	$ 4,540	26.2%
52120	MAIL	100	240	100	392	250	260	260	260	10	4.0%
52130	SUPPLIES	6,500	3,836	4,550	2,974	2,460	2,200	2,200	2,200	(260)	-10.6%
52320	ADVERTISING	-	424	-	-	-	-	-	-	-	-
52340	EMPLOYEE RECOGNITION	-	12	-	194	200	-	-	-	(200)	-100.0%
52360	RECRUITMENT FEES	-	400	-	650	-	-	-	-	-	-
52405	TELEPHONE - OFFICE	19,560	18,702	19,540	19,893	20,040	19,760	19,760	19,760	(280)	-1.4%
52410	TELEPHONE - CELLULAR	9,840	10,743	10,140	10,845	10,360	12,530	12,530	12,530	2,170	20.9%
52430	PAGERS	-	-	-	-	-	-	-	-	-	-
52460	COMMUNICATION - OTHER	41,760	32,952	40,670	35,673	45,950	48,290	48,290	48,290	2,340	5.1%
52510	TRAINING	9,440	25,694	20,950	13,546	31,490	17,800	17,800	17,800	(13,690)	-43.5%
52520	TRAVEL	1,410	169	-	55	-	-	-	-	-	-
52540	MEALS	-	-	-	2,981	-	-	-	-	-	-
52550	MILEAGE	1,920	285	-	56	-	-	-	-	-	-
52670	OTHER PROFESSIONAL SERVICES	170,480	229,056	138,590	145,607	100,560	113,540	113,540	139,390	38,830	38.6%
52815	CONTROLLED EQUIPMENT	44,990	47,332	87,590	62,062	106,790	63,020	63,020	120,880	14,090	13.2%
52820	SMALL EQUIPMENT AND SUPPLIES	-	-	-	150	-	-	-	-	-	-
52830	COMPUTER SOFTWARE AND LICENSES	894,870	1,156,144	1,159,860	1,161,396	1,360,960	1,768,900	1,768,900	1,768,900	407,940	30.0%
52865	OTHER TECHNICAL SUPPLIES	7,000	9,916	8,540	4,157	8,740	7,490	7,490	7,490	(1,250)	-14.3%
52910	DIESEL FUEL	350	-	-	-	-	-	-	-	-	-
52930	GASOLINE	500	244	230	271	430	500	500	500	70	16.3%
53211	LIABILITY INSURANCE	20,770	20,770	21,750	21,750	24,560	33,410	33,410	33,410	8,850	36.0%
53310	VEHICLE MAINTENANCE	200	153	150	653	150	750	750	750	600	400.0%

City of Salem Budget
General Fund - Enterprise Services - Information Technology
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
53320	EQUIPMENT MAINTENANCE	95,330	53,194	109,110	11,603	31,780	212,930	212,930	212,930	181,150	570.0%
53510	BUILDING RENTAL	31,860	30,684	34,230	32,539	35,260	36,630	36,630	36,630	1,370	3.9%
53610	GAS	700	2,231	700	2,433	2,280	2,260	2,260	2,260	(20)	-0.9%
53620	ELECTRIC	75,000	57,625	58,670	73,095	69,700	73,680	73,680	73,680	3,980	5.7%
53734	SAFETY CLOTHING AND EQUIPMENT	-	172	-	-	-	-	-	-	-	-
53767	BANKING AND INVESTMENT FEES	1,600	-	1,600	-	1,190	1,190	1,190	1,190	-	-
53768	DIRECT BANKING FEES	-	64	-	73	-	-	-	-	-	-
53769	CARD PROCESSING FEES	-	1,027	-	1,211	-	-	-	-	-	-
53840	MOTOR POOL RENTAL	270	270	280	280	490	1,340	1,340	1,340	850	173.5%
53851	COPY	540	94	200	112	200	300	300	300	100	50.0%
53854	PHOTOCOPIES	1,560	388	470	413	470	540	540	540	70	14.9%
53865	BUILDING SECURITY	-	-	-	-	-	5,860	5,860	5,860	5,860	-
	Total Materials and Services	$ 1,455,220	$ 1,719,043	$ 1,734,420	$ 1,625,385	$ 1,871,610	$ 2,445,020	$ 2,445,020	$ 2,528,730	$ 657,120	35.1%
55130	EQUIPMENT AND MACHINERY	$ 158,610	$ 235,861	$ 148,270	$ 145,506	$ 355,430	$ 280,300	$ 280,300	$ 320,260	$ (35,170)	-9.9%
	Total Capital Outlay	$ 158,610	$ 235,861	$ 148,270	$ 145,506	$ 355,430	$ 280,300	$ 280,300	$ 320,260	$ (35,170)	-9.9%
	Total Expenditures	$ 9,901,160	$ 9,449,140	$ 10,607,130	$ 10,093,016	$ 11,584,050	$ 13,601,970	$ 13,601,970	$ 13,725,640	$ 2,141,590	18.5%

City of Salem Budget
General Fund - Enterprise Services - Customer Service Center
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
Expenditures											
51010	SALARIES AND WAGES	$ -	$ -	$ -	$ -	$ 495,870	$ 505,820	$ 505,820	$ 505,820	$ 9,950	2.0%
51030	OVERTIME	-	-	-	-	-	2,000	2,000	2,000	2,000	-
51100	INCENTIVES	-	-	-	-	9,020	8,610	8,610	8,610	(410)	-4.5%
51120	LEAVE PAYOFF	-	-	-	-	2,500	4,000	4,000	4,000	1,500	60.0%
51210	FICA AND MEDICARE	-	-	-	-	38,810	39,810	39,810	39,810	1,000	2.6%
51221	WORKERS' COMP PREMIUM	-	-	-	-	-	3,690	3,690	3,690	3,690	-
51222	WORKERS' COMP STATE ASSMT	-	-	-	-	-	370	370	370	370	-
51225	PAID FAMILY LEAVE - STATE ASSMT	-	-	-	-	2,490	5,120	5,120	5,120	2,630	105.6%
51240	EMPLOYER - RETIREMENT PERS	-	-	-	-	88,290	95,290	95,290	95,290	7,000	7.9%
51243	PERS UNFUNDED LIABILITY	-	-	-	-	-	26,800	26,800	26,800	26,800	-
51245	EMPLOYER - PERS PICKUP	-	-	-	-	30,440	31,220	31,220	31,220	780	2.6%
51250	INSURANCE - MEDICAL	-	-	-	-	134,800	168,130	168,130	168,130	33,330	24.7%
51255	INSURANCE - VISION	-	-	-	-	3,260	3,840	3,840	3,840	580	17.8%
51260	INSURANCE - DENTAL	-	-	-	-	10,700	12,530	12,530	12,530	1,830	17.1%
51265	INSURANCE - LIFE	-	-	-	-	1,620	1,660	1,660	1,660	40	2.5%
51270	INSURANCE - DISABILITY	-	-	-	-	230	230	230	230	-	-
	Total Personal Services	$ -	$ -	$ -	$ -	$ 818,030	$ 909,120	$ 909,120	$ 909,120	$ 91,090	11.1%
52110	SUBSCRIPTIONS AND BOOKS	$ -	$ -	$ -	$ -	$ -	$ 3,190	$ 3,190	$ 3,190	$ 3,190	-
52120	MAIL	-	-	-	-	2,000	1,500	1,500	1,500	(500)	-25.0%
52130	SUPPLIES	-	-	-	-	3,360	5,290	5,290	5,290	1,930	57.4%
52320	ADVERTISING	-	-	-	-	-	1,000	1,000	1,000	1,000	-
52340	EMPLOYEE RECOGNITION	-	-	-	-	-	500	500	500	500	-
52405	TELEPHONE - OFFICE	-	-	-	-	3,860	2,960	2,960	2,960	(900)	-23.3%
52410	TELEPHONE - CELLULAR	-	-	-	-	460	920	920	920	460	100.0%
52510	TRAINING	-	-	-	-	-	1,000	1,000	1,000	1,000	-
52550	MILEAGE	-	-	-	-	1,140	1,140	1,140	1,140	-	-
52670	OTHER PROFESSIONAL SERVICES	-	-	-	-	6,770	-	-	-	(6,770)	-100.0%
52815	CONTROLLED EQUIPMENT	-	-	-	-	37,300	28,790	28,790	28,790	(8,510)	-22.8%
52820	SMALL EQUIPMENT AND SUPPLIES	-	-	-	-	-	2,500	2,500	2,500	2,500	-
52830	COMPUTER SOFTWARE AND LICENSES	-	-	-	-	26,600	27,560	27,560	27,560	960	3.6%
53211	LIABILITY INSURANCE	-	-	-	-	-	2,700	2,700	2,700	2,700	-
53320	EQUIPMENT MAINTENANCE	-	-	-	-	1,130	7,130	7,130	7,130	6,000	531.0%
53734	SAFETY CLOTHING AND EQUIPMENT	-	-	-	-	2,000	3,200	3,200	3,200	1,200	60.0%
53740	CLOTHING - CLEANING CHARGES	-	-	-	-	1,600	1,600	1,600	1,600	-	-
53767	BANKING AND INVESTMENT FEES	-	-	-	-	2,500	-	-	-	(2,500)	-100.0%
53851	COPY	-	-	-	-	1,600	1,600	1,600	1,600	-	-
53854	PHOTOCOPIES	-	-	-	-	800	800	800	800	-	-
53865	BUILDING SECURITY	-	-	-	-	-	840	840	840	840	-
	Total Materials and Services	$ -	$ -	$ -	$ -	$ 91,120	$ 94,220	$ 94,220	$ 94,220	$ 3,100	3.4%
	Total Expenditures	$ -	$ -	$ -	$ -	$ 909,150	$ 1,003,340	$ 1,003,340	$ 1,003,340	$ 94,190	10.4%

City of Salem Budget
General Fund - Finance
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
Expenditures											
51010	SALARIES AND WAGES	$ 2,286,870	$ 2,032,496	$ 2,354,960	$ 2,177,566	$ 1,997,440	$ 2,320,370	$ 2,320,370	$ 2,320,370	$ 322,930	16.2%
51025	HOLIDAY - REGULAR	-	34	-	26	-	-	-	-	-	-
51030	OVERTIME	5,000	17,304	13,290	29,455	15,000	14,990	14,990	14,990	(10)	-0.1%
51100	INCENTIVES	9,750	9,715	10,220	10,219	2,880	3,680	3,680	3,680	800	27.8%
51120	LEAVE PAYOFF	11,840	8,303	25,100	28,218	21,000	21,470	21,470	21,470	470	2.2%
51130	CAR ALLOWANCE	3,290	2,229	3,290	2,130	3,220	2,250	2,250	2,250	(970)	-30.1%
51150	DEPT HEAD ANNUITY	8,030	7,996	8,330	8,058	7,790	9,400	9,400	9,400	1,610	20.7%
51195	OTHER PAY / BENEFITS	3,820	-	5,430	-	6,630	7,480	7,480	7,480	850	12.8%
51210	FICA AND MEDICARE	175,540	154,199	182,740	169,264	154,770	176,990	176,990	176,990	22,220	14.4%
51221	WORKERS' COMP PREMIUM	-	-	11,480	11,480	12,520	14,690	14,690	14,690	2,170	17.3%
51222	WORKERS' COMP STATE ASSMT	960	571	950	575	960	1,020	1,020	1,020	60	6.3%
51225	PAID FAMILY LEAVE - STATE ASSMT	-	-	11,990	-	10,220	23,650	23,650	23,650	13,430	131.4%
51240	EMPLOYER - RETIREMENT PERS	413,600	371,459	446,150	407,163	377,130	450,670	450,670	450,670	73,540	19.5%
51243	PERS UNFUNDED LIABILITY	130,980	130,980	128,300	128,290	132,780	108,770	108,770	108,770	(24,010)	-18.1%
51245	EMPLOYER - PERS PICKUP	139,500	123,737	144,880	131,128	122,850	142,340	142,340	142,340	19,490	15.9%
51250	INSURANCE - MEDICAL	548,150	428,357	506,810	443,046	411,670	503,990	503,990	503,990	92,320	22.4%
51255	INSURANCE - VISION	14,080	10,982	12,630	11,080	9,990	11,400	11,400	11,400	1,410	14.1%
51260	INSURANCE - DENTAL	46,670	36,073	42,030	36,139	32,850	37,500	37,500	37,500	4,650	14.2%
51265	INSURANCE - LIFE	5,470	4,620	8,190	4,871	6,460	7,670	7,670	7,670	1,210	18.7%
51270	INSURANCE - DISABILITY	3,630	3,261	3,690	3,435	3,050	3,660	3,660	3,660	610	20.0%
	Total Personal Services	$ 3,807,180	$ 3,342,314	$ 3,920,460	$ 3,602,142	$ 3,329,210	$ 3,861,990	$ 3,861,990	$ 3,861,990	$ 532,780	16.0%
52110	SUBSCRIPTIONS AND BOOKS	$ 2,450	$ 1,987	$ 3,300	$ 1,653	$ 2,880	$ 2,600	$ 2,600	$ 2,600	$ (280)	-9.7%
52120	MAIL	20,460	28,256	23,850	25,806	16,870	16,770	16,770	16,770	(100)	-0.6%
52130	SUPPLIES	26,110	14,927	23,610	13,674	19,300	13,560	13,560	13,560	(5,740)	-29.7%
52140	PRINTING AND DUPLICATION	-	-	-	-	-	30	30	30	30	-
52150	RECORDING FEES	40	38	40	45	-	-	-	-	-	-
52320	ADVERTISING	7,000	2,079	7,000	3,481	2,990	7,000	7,000	7,000	4,010	134.1%
52340	EMPLOYEE RECOGNITION	-	84	-	167	-	170	170	170	170	-
52360	RECRUITMENT FEES	540	14,947	540	329	-	1,000	1,000	1,000	1,000	-
52405	TELEPHONE - OFFICE	11,910	11,720	12,070	12,273	16,630	14,660	14,660	14,660	(1,970)	-11.8%
52410	TELEPHONE - CELLULAR	-	-	-	167	-	500	500	500	500	-
52510	TRAINING	35,810	7,299	38,490	11,262	44,100	48,540	48,540	48,540	4,440	10.1%
52540	MEALS	2,200	-	1,890	139	2,210	3,200	3,200	3,200	990	44.8%
52550	MILEAGE	150	-	-	-	-	-	-	-	-	-
52560	REGISTRATION	-	600	-	-	-	-	-	-	-	-
52650	LEGAL / COURT SERVICES	-	-	5,000	-	5,000	2,000	2,000	2,000	(3,000)	-60.0%
52670	OTHER PROFESSIONAL SERVICES	103,600	76,723	106,750	95,620	135,750	105,000	105,000	128,110	(7,640)	-5.6%
52710	MEMBERSHIP DUES	7,140	7,228	7,410	7,952	7,520	7,430	7,430	7,430	(90)	-1.2%
52720	LICENSES / CERTIFICATIONS	2,000	800	2,040	1,065	1,800	2,000	2,000	2,000	200	11.1%
52815	CONTROLLED EQUIPMENT	10,390	29,190	8,360	12,125	15,000	12,400	12,400	12,400	(2,600)	-17.3%
52820	SMALL EQUIPMENT AND SUPPLIES	2,000	369	2,000	62	-	1,000	1,000	1,000	1,000	-
52830	COMPUTER SOFTWARE AND LICENSES	45,330	60,333	63,040	54,702	46,730	82,040	82,040	82,040	35,310	75.6%
53211	LIABILITY INSURANCE	9,170	9,170	8,710	8,710	10,090	10,810	10,810	10,810	720	7.1%

City of Salem Budget
General Fund - Finance
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
53320	EQUIPMENT MAINTENANCE	530	-	530	374	550	550	550	550	-	-
53510	BUILDING RENTAL	2,510	2,496	2,500	2,496	1,280	2,500	2,500	2,500	1,220	95.3%
53734	SAFETY CLOTHING AND EQUIPMENT	-	-	-	1	-	-	-	-	-	-
53767	BANKING AND INVESTMENT FEES	5,000	-	5,000	-	-	-	-	-	-	-
53799	OTHER EXPENSES	-	-	-	1,072	-	-	-	-	-	-
53851	COPY	32,600	28,190	36,600	27,344	31,950	31,700	31,700	31,700	(250)	-0.8%
53854	PHOTOCOPIES	8,360	5,505	8,740	5,174	8,750	6,500	6,500	6,500	(2,250)	-25.7%
53865	BUILDING SERVICES	-	-	-	-	-	2,430	2,430	2,430	2,430	-
	Total Materials and Services	$ 335,300	$ 301,940	$ 367,470	$ 285,692	$ 369,400	$ 374,390	$ 374,390	$ 397,500	$ 28,100	7.6%
	Total Expenditures	$ 4,142,480	$ 3,644,254	$ 4,287,930	$ 3,887,834	$ 3,698,610	$ 4,236,380	$ 4,236,380	$ 4,259,490	$ 560,880	15.2%

City of Salem Budget
General Fund - Fire
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
Expenditures											
51010	SALARIES AND WAGES	$ 16,707,250	$ 15,534,219	$ 17,015,760	$ 16,151,302	$ 18,691,160	$ 19,936,480	$ 19,936,480	$ 19,936,480	$ 1,245,320	6.7%
51025	HOLIDAY - REGULAR	3,990	-	3,020	388	-	29,980	29,980	29,980	29,980	-
51030	OVERTIME	3,359,390	3,382,647	2,751,000	4,053,893	4,058,110	3,205,120	3,205,110	3,205,110	(853,000)	-21.0%
51080	STANDBY	54,000	8,146	41,260	21,496	45,000	45,010	45,010	45,010	10	0.0%
51100	INCENTIVES	1,026,040	1,225,166	1,086,930	1,344,004	1,183,760	1,431,040	1,431,030	1,431,030	247,270	20.9%
51120	LEAVE PAYOFF	75,780	209,672	146,350	240,589	154,810	338,120	338,120	338,120	183,310	118.4%
51150	DEPT HEAD ANNUITY	8,490	8,939	9,140	11,382	9,780	11,980	11,980	11,980	2,200	22.5%
51195	OTHER PAY / BENEFITS	1,080	(62,530)	1,080	(46,339)	3,930	34,880	34,880	34,880	30,950	787.5%
51210	FICA AND MEDICARE	1,493,810	1,476,773	1,573,180	1,580,786	1,681,040	1,859,350	1,859,360	1,859,360	178,320	10.6%
51221	WORKERS' COMP PREMIUM	-	-	377,250	377,250	370,350	609,690	609,690	609,690	239,340	64.6%
51222	WORKERS' COMP STATE ASSMT	5,320	4,637	5,290	4,633	5,290	11,160	11,170	11,170	5,880	111.2%
51225	PAID FAMILY LEAVE - STATE ASSMT	-	-	103,510	-	105,830	235,670	235,670	235,670	129,840	122.7%
51240	EMPLOYER - RETIREMENT PERS	4,556,090	4,696,412	4,742,070	4,884,765	5,080,750	5,954,560	5,954,550	5,954,550	873,800	17.2%
51243	PERS UNFUNDED LIABILITY	1,004,090	1,004,090	1,033,660	1,033,940	1,088,710	1,132,160	1,132,160	1,132,160	43,450	4.0%
51245	EMPLOYER - PERS PICKUP	1,178,100	1,204,472	1,242,200	1,270,090	1,340,560	1,499,860	1,499,860	1,499,860	159,300	11.9%
51246	EMPLR - PERS IAP OPTION	-	387,672	391,100	398,340	385,730	413,420	413,420	413,420	27,690	7.2%
51250	INSURANCE - MEDICAL	3,670,650	3,430,776	3,998,700	3,482,646	4,215,890	4,320,680	4,320,680	4,320,680	104,790	2.5%
51255	INSURANCE - VISION	92,140	85,992	91,310	84,547	91,910	95,640	95,650	95,650	3,740	4.1%
51260	INSURANCE - DENTAL	313,400	291,647	331,890	287,064	312,240	316,220	316,220	316,220	3,980	1.3%
51265	INSURANCE - LIFE	19,150	18,099	28,260	18,238	28,150	30,310	30,320	30,320	2,170	7.7%
51270	INSURANCE - DISABILITY	2,430	2,407	2,470	2,532	2,580	2,630	2,630	2,630	50	1.9%
51275	OTHER HEALTH BENEFITS	182,540	178,998	218,370	196,314	327,310	356,950	356,950	356,950	29,640	9.1%
51310	PHYSICAL EXAMINATIONS	-	97,936	33,200	-	99,620	100,200	100,200	100,200	580	0.6%
	Total Personal Services	$ 33,753,740	$ 33,186,169	$ 35,227,000	$ 35,397,861	$ 39,282,510	$ 41,971,110	$ 41,971,120	$ 41,971,120	$ 2,688,610	6.8%
52110	SUBSCRIPTIONS AND BOOKS	$ 12,750	$ 2,437	$ 13,400	$ 6,897	$ 13,120	$ 13,220	$ 13,220	$ 13,220	$ 100	0.8%
52120	MAIL	1,500	954	1,400	656	1,300	1,400	1,400	1,400	100	7.7%
52130	SUPPLIES	51,700	55,145	61,700	68,772	66,500	77,490	77,490	77,490	10,990	16.5%
52320	ADVERTISING	1,000	-	500	-	100	100	100	100	-	-
52340	EMPLOYEE RECOGNITION	3,400	347	5,400	2,610	1,900	2,400	2,400	2,400	500	26.3%
52360	RECRUITMENT FEES	15,500	14,083	10,500	30,809	17,500	43,000	43,000	43,000	25,500	145.7%
52405	TELEPHONE - OFFICE	31,960	36,272	34,070	38,384	41,220	40,100	40,100	40,100	(1,120)	-2.7%
52410	TELEPHONE - CELLULAR	26,300	21,026	26,800	26,019	27,880	29,300	29,300	29,300	1,420	5.1%
52460	COMMUNICATION - OTHER	58,790	61,533	52,760	58,797	52,760	54,090	54,090	54,090	1,330	2.5%
52510	TRAINING	78,500	46,740	72,900	33,326	88,170	113,280	113,280	113,280	25,110	28.5%
52540	MEALS	780	1,690	500	3,159	1,750	2,250	2,250	2,250	500	28.6%
52550	MILEAGE	600	-	500	-	100	100	100	100	-	-
52620	CONSTRUCTION CONTRACTS	-	-	-	60	-	-	-	-	-	-
52670	OTHER PROFESSIONAL SERVICES	141,710	100,010	164,470	148,882	170,200	182,760	182,760	182,760	12,560	7.4%
52710	MEMBERSHIP DUES	2,630	1,606	3,090	2,897	3,090	4,380	4,380	4,380	1,290	41.7%
52720	LICENSES / CERTIFICATIONS	900	4,657	900	375	900	900	900	900	-	-
52740	PERMITS	-	138	-	-	-	-	-	-	-	-
52810	SMALL TOOLS	-	-	-	139	-	-	-	-	-	-
52815	CONTROLLED EQUIPMENT	18,800	47,468	17,820	16,487	21,600	55,750	55,750	55,750	34,150	158.1%

City of Salem Budget
General Fund - Fire
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
52820	SMALL EQUIPMENT AND SUPPLIES	285,020	248,569	251,160	316,496	541,410	463,210	463,210	463,210	(78,200)	-14.4%
52830	COMPUTER SOFTWARE AND LICENSES	112,600	127,417	138,200	65,498	100,240	102,520	102,520	102,520	2,280	2.3%
52840	AUTOMOTIVE PARTS	-	148	-	-	-	-	-	-	-	-
52910	DIESEL FUEL	140,000	76,447	110,000	86,857	151,800	154,320	154,320	154,320	2,520	1.7%
52930	GASOLINE	21,350	8,171	21,420	10,511	29,240	40,350	40,350	40,350	11,110	38.0%
52940	LP / CNG GAS	-	20	-	19	-	-	-	-	-	-
53210	INSURANCE	-	31,931	-	1,376	-	-	-	-	-	-
53211	LIABILITY INSURANCE	143,840	143,840	159,050	159,050	178,320	210,450	210,450	210,450	32,130	18.0%
53310	VEHICLE MAINTENANCE	366,160	312,277	407,900	375,471	395,810	422,340	422,340	422,340	26,530	6.7%
53320	EQUIPMENT MAINTENANCE	24,350	16,358	24,350	30,105	17,350	17,360	17,360	17,360	10	0.1%
53370	HYDRANT REPAIRS	1,750	190	1,750	-	1,750	1,750	1,750	1,750	-	-
53375	CHEMICALS	500	-	500	-	500	500	500	500	-	-
53380	OTHER MAINTENANCE AND REPAIRS	500	-	500	712	500	500	500	500	-	-
53510	BUILDING RENTAL	19,000	8,760	-	-	-	-	-	-	-	-
53530	OUTSIDE RENTAL	1,000	-	1,000	3,060	7,200	7,200	7,200	7,200	-	-
53610	GAS	27,200	23,735	27,000	27,217	27,250	27,500	27,500	27,500	250	0.9%
53620	ELECTRIC	115,500	116,089	115,000	108,842	115,500	124,740	124,740	124,740	9,240	8.0%
53650	REFUSE DISPOSAL	10,730	12,609	10,700	10,455	10,800	11,130	11,130	11,130	330	3.1%
53733	CLOTHING - UNIFORMS (TAX-EXEMPT)	97,440	53,501	87,910	71,682	84,510	114,400	114,400	114,400	29,890	35.4%
53734	SAFETY CLOTHING AND EQUIPMENT	291,900	255,211	286,590	100,638	390,220	372,470	372,470	372,470	(17,750)	-4.5%
53740	CLOTHING - CLEANING CHARGES	1,500	-	1,500	-	1,500	1,500	1,500	1,500	-	-
53768	DIRECT BANKING FEES	260	62	250	104	260	260	260	260	-	-
53769	CARD PROCESSING FEES	7,000	6,428	8,000	7,873	10,000	10,300	10,300	10,300	300	3.0%
53770	BAD DEBT - WRITE OFF	-	250	-	2,250	-	-	-	-	-	-
53812	INTRA CITY - DIRECT CHG (LABOR)	19,000	23,383	20,000	(0)	20,000	20,000	20,000	20,000	-	-
53813	INTRA CITY - BUDGETED TRANSFERS	1,790,180	1,790,180	1,923,510	1,923,510	2,017,290	2,115,450	2,115,450	2,115,450	98,160	4.9%
53830	RADIO	521,270	521,270	509,270	509,270	537,830	1,160,580	1,160,580	1,160,580	622,750	115.8%
53840	MOTOR POOL RENTAL	482,330	482,327	487,610	487,610	609,260	670,310	670,310	670,310	61,050	10.0%
53841	EQUIPMENT REPLACEMENT CHARGE	1,500	1,500	-	-	-	-	-	-	-	-
53851	COPY	3,090	6,090	4,630	1,639	5,500	7,110	7,110	7,110	1,610	29.3%
53853	PRINTING	-	-	-	-	11,500	-	-	-	(11,500)	-100.0%
53854	PHOTOCOPIES	12,400	6,053	12,400	5,826	-	10,300	10,300	10,300	10,300	-
53860	BUILDING SERVICES	5,000	5,932	5,100	-	5,000	20,000	20,000	20,000	15,000	300.0%
53865	BUILDING SECURITY	-	-	-	-	-	18,960	18,960	18,960	18,960	-
	Total Materials and Services	$ 4,949,190	$ 4,672,852	$ 5,082,010	$ 4,744,339	$ 5,778,630	$ 6,726,030	$ 6,726,030	$ 6,726,030	$ 947,400	16.4%
55130	EQUIPMENT AND MACHINERY	$ -	$ -	$ -	$ -	$ 250,000	$ -	$ -	$ -	$ (250,000)	-100.0%
55150	FLEET REPLACEMENT	50,000	25,756	-	-	-	-	-	-	-	-
	Total Capital Outlay	$ 50,000	$ 25,756	$ -	$ -	$ 250,000	$ -	$ -	$ -	$ (250,000)	-100.0%
	Total Expenditures	$ 38,752,930	$ 37,884,776	$ 40,309,010	$ 40,142,201	$ 45,311,140	$ 48,697,140	$ 48,697,150	$ 48,697,150	$ 3,386,010	7.5%

City of Salem Budget
General Fund - Legal
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
Expenditures											
51010	SALARIES AND WAGES	$ 1,523,420	$ 1,416,525	$ 1,552,660	$ 1,567,710	$ 1,659,790	$ 1,934,650	$ 1,934,650	$ 1,934,650	$ 274,860	16.6%
51030	OVERTIME	4,000	(64)	4,000	-	4,000	2,980	2,980	2,980	(1,020)	-25.5%
51100	INCENTIVES	3,540	3,545	3,760	3,761	3,990	4,260	4,260	4,260	270	6.8%
51120	LEAVE PAYOFF	-	17,788	23,000	2,388	2,010	15,000	15,000	15,000	12,990	646.3%
51130	CAR ALLOWANCE	3,310	3,354	3,310	3,313	3,280	3,300	3,300	3,300	20	0.6%
51150	DEPT HEAD ANNUITY	9,000	9,180	9,670	9,815	10,000	11,560	11,560	11,560	1,560	15.6%
51195	OTHER PAY / BENEFITS	9,000	-	9,600	-	7,990	16,210	16,210	16,210	8,220	102.9%
51210	FICA AND MEDICARE	113,030	104,873	117,550	115,824	122,600	141,490	141,490	141,490	18,890	15.4%
51221	WORKERS' COMP PREMIUM	-	-	7,640	7,630	8,210	12,170	12,170	12,170	3,960	48.2%
51222	WORKERS' COMP STATE ASSMT	440	260	450	275	440	690	690	690	250	56.8%
51225	PAID FAMILY LEAVE - STATE ASSMT	-	-	8,000	-	8,390	19,660	19,660	19,660	11,270	134.3%
51240	EMPLOYER - RETIREMENT PERS	312,910	299,117	334,850	333,280	345,290	413,790	413,790	413,790	68,500	19.8%
51243	PERS UNFUNDED LIABILITY	81,550	81,550	85,490	85,500	87,260	89,920	89,920	89,920	2,660	3.0%
51245	EMPLOYER - PERS PICKUP	92,600	85,049	95,780	94,828	100,970	118,310	118,310	118,310	17,340	17.2%
51250	INSURANCE - MEDICAL	222,610	209,423	246,240	221,419	233,750	269,730	269,730	269,730	35,980	15.4%
51255	INSURANCE - VISION	5,910	5,361	6,340	5,527	5,720	6,450	6,450	6,450	730	12.8%
51260	INSURANCE - DENTAL	19,250	17,230	20,870	17,666	18,380	20,970	20,970	20,970	2,590	14.1%
51265	INSURANCE - LIFE	3,510	3,333	3,950	3,668	3,140	4,670	4,670	4,670	1,530	48.7%
51270	INSURANCE - DISABILITY	3,630	3,423	3,630	3,719	3,810	4,320	4,320	4,320	510	13.4%
	Total Personal Services	$ 2,407,710	$ 2,259,946	$ 2,536,790	$ 2,476,321	$ 2,629,020	$ 3,090,130	$ 3,090,130	$ 3,090,130	$ 461,110	17.5%
52110	SUBSCRIPTIONS AND BOOKS	$ 12,230	$ 12,008	$ 13,480	$ 13,108	$ 12,500	$ 13,600	$ 13,600	$ 13,600	$ 1,100	8.8%
52120	MAIL	2,000	1,005	2,000	2,605	2,000	3,000	3,000	3,000	1,000	50.0%
52130	SUPPLIES	8,000	3,133	10,000	2,235	10,000	10,000	10,000	10,000	-	-
52360	RECRUITMENT FEES	-	7,369	5,000	649	5,000	5,000	5,000	5,000	-	-
52405	TELEPHONE - OFFICE	5,370	5,285	5,530	5,541	6,650	6,520	6,520	6,520	(130)	-2.0%
52510	TRAINING	14,350	2,590	14,100	6,772	14,100	14,100	14,100	14,100	-	-
52550	MILEAGE	-	-	-	76	-	-	-	-	-	-
52650	LEGAL / COURT SERVICES	750	8,242	7,250	348	7,250	7,250	7,250	7,250	-	-
52670	OTHER PROFESSIONAL SERVICES	15,590	5,395	18,000	14,946	18,000	11,050	11,050	11,050	(6,950)	-38.6%
52710	MEMBERSHIP DUES	1,870	1,620	2,020	1,854	1,850	1,930	1,930	1,930	80	4.3%
52720	LICENSES / CERTIFICATIONS	4,980	4,823	6,080	5,593	6,040	6,000	6,000	6,000	(40)	-0.7%
52815	CONTROLLED EQUIPMENT	8,100	8,977	9,500	8,178	4,600	4,850	4,850	4,850	250	5.4%
52830	COMPUTER SOFTWARE AND LICENSES	43,990	42,581	193,100	37,491	194,310	54,710	54,710	54,710	(139,600)	-71.8%
53211	LIABILITY INSURANCE	5,750	5,750	5,770	5,770	6,620	8,920	8,920	8,920	2,300	34.7%
53510	BUILDING RENTAL	2,400	-	-	-	-	-	-	-	-	-
53851	COPY	7,500	473	7,000	928	5,000	5,000	5,000	5,000	-	-

City of Salem Budget
General Fund - Legal
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
53852	MICROFILM	-	2,507	-	344	-	-	-	-	-	-
53854	PHOTOCOPIES	3,500	953	3,000	1,953	3,000	3,000	3,000	3,000	-	-
53860	BUILDING SERVICES	-	-	-	-	5,350	2,340	2,340	2,340	(3,010)	-56.3%
53865	BUILDING SECURITY	-	-	-	-	-	1,560	1,560	1,560	1,560	-
	Total Materials and Services	$ 136,380	$ 112,712	$ 301,830	$ 108,391	$ 302,270	$ 158,830	$ 158,830	$ 158,830	$ (143,440)	-47.5%
62110	TRANSFERS TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	-
	Total Interfund Transfers	$ -	$ -	$ -	$ -	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	-
	Total Expenditures	$ 2,544,090	$ 2,372,658	$ 2,838,620	$ 2,584,712	$ 2,931,290	$ 3,263,960	$ 3,263,960	$ 3,263,960	$ 332,670	11.3%

City of Salem Budget
General Fund - Mayor and Council
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
Expenditures											
52110	SUBSCRIPTIONS AND BOOKS	$ -	$ 19	$ -	$ 112	$ -	$ -	$ -	$ -	$ -	-
52120	MAIL	500	314	500	733	500	500	500	500	-	-
52130	SUPPLIES	2,400	1,580	2,760	3,906	3,900	5,100	5,100	5,100	1,200	30.8%
52150	RECORDING FEES	400	400	400	400	400	400	400	400	-	-
52320	ADVERTISING	700	-	700	3,546	700	2,000	2,000	2,000	1,300	185.7%
52405	TELEPHONE - OFFICE	1,320	1,295	1,220	1,208	1,990	1,880	1,880	1,880	(110)	-5.5%
52410	TELEPHONE - CELLULAR	1,340	1,664	1,340	1,495	3,340	4,200	4,200	4,200	860	25.7%
52510	TRAINING	5,100	394	5,100	6,766	7,000	9,000	9,000	9,000	2,000	28.6%
52520	TRAVEL	9,000	-	8,000	-	80	11,500	11,500	11,500	11,420	14275.0%
52540	MEALS	12,140	731	12,140	7,504	13,100	14,500	14,500	14,500	1,400	10.7%
52550	MILEAGE	200	-	200	-	200	200	200	200	-	-
52560	REGISTRATION	-	-	-	5	-	-	-	-	-	-
52610	AUDIT SERVICES	69,610	69,687	72,000	70,644	77,040	82,430	82,430	82,430	5,390	7.0%
52670	OTHER PROFESSIONAL SERVICES	83,250	68,508	119,250	117,702	138,000	247,600	247,600	247,600	109,600	79.4%
52710	MEMBERSHIP DUES	1,870	570	1,870	570	1,870	1,890	1,890	1,890	20	1.1%
52815	CONTROLLED EQUIPMENT	1,500	3,441	1,800	-	6,360	6,550	6,550	6,550	190	3.0%
52820	SMALL EQUIPMENT AND SUPPLIES	-	-	-	91	-	-	-	-	-	-
52830	COMPUTER SOFTWARE AND LICENSES	9,550	9,548	10,030	9,548	15,000	10,220	10,220	10,220	(4,780)	-31.9%
53767	BANKING AND INVESTMENT FEES	-	349	-	397	-	400	400	400	400	-
53851	COPY	14,800	15,472	15,300	16,294	15,000	10,920	10,920	10,920	(4,080)	-27.2%
53854	PHOTOCOPIES	-	1	-	-	-	-	-	-	-	-
54850	OTHER SPECIAL PAYMENTS	900	-	800	80	300	1,000	1,000	1,000	700	233.3%
	Total Materials and Services	$ 214,580	$ 173,973	$ 253,410	$ 241,001	$ 284,780	$ 410,290	$ 410,290	$ 410,290	$ 125,510	44.1%
	Total Expenditures	$ 214,580	$ 173,973	$ 253,410	$ 241,001	$ 284,780	$ 410,290	$ 410,290	$ 410,290	$ 125,510	44.1%

City of Salem Budget
General Fund - Finance - Municipal Court
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
Expenditures											
51010	SALARIES AND WAGES	$ 907,350	$ 874,653	$ 927,360	$ 928,694	$ 971,760	$ 1,056,860	$ 1,056,860	$ 1,056,860	$ 85,100	8.8%
51015	PREMIUM PAY	-	-	-	47	-	-	-	-	-	-
51020	SEASONAL AND RELIEF	116,020	61,286	115,520	82,442	115,520	119,500	119,500	119,500	3,980	3.4%
51025	HOLIDAY - REGULAR	-	87	-	97	-	-	-	-	-	-
51030	OVERTIME	8,530	684	8,500	967	8,500	8,500	8,500	8,500	-	-
51100	INCENTIVES	-	-	-	1,682	1,190	6,370	6,370	6,370	5,180	435.3%
51120	LEAVE PAYOFF	5,000	4,586	5,000	4,221	5,010	6,000	6,000	6,000	990	19.8%
51150	DEPT HEAD ANNUITY	6,420	6,488	6,420	6,485	6,620	6,820	6,820	6,820	200	3.0%
51195	OTHER PAY / BENEFITS	5,400	-	4,060	-	4,060	1,360	1,360	1,360	(2,700)	-66.5%
51210	FICA AND MEDICARE	79,660	70,862	81,300	77,065	84,800	92,110	92,110	92,110	7,310	8.6%
51221	WORKERS' COMP PREMIUM	-	-	5,430	5,430	5,830	8,010	8,010	8,010	2,180	37.4%
51222	WORKERS' COMP STATE ASSMT	510	294	510	298	510	830	830	830	320	62.7%
51225	PAID FAMILY LEAVE - STATE ASSMT	-	-	5,310	-	5,520	11,980	11,980	11,980	6,460	117.0%
51240	EMPLOYER - RETIREMENT PERS	167,190	166,750	176,180	179,558	184,950	211,540	211,540	211,540	26,590	14.4%
51243	PERS UNFUNDED LIABILITY	50,370	50,370	51,280	51,270	52,480	52,980	52,980	52,980	500	1.0%
51245	EMPLOYER - PERS PICKUP	55,610	51,349	56,730	54,424	59,490	65,050	65,050	65,050	5,560	9.3%
51250	INSURANCE - MEDICAL	184,970	160,052	182,280	164,864	206,610	232,880	232,880	232,880	26,270	12.7%
51255	INSURANCE - VISION	4,430	3,570	4,240	3,622	4,630	4,840	4,840	4,840	210	4.5%
51260	INSURANCE - DENTAL	15,960	13,574	15,310	13,628	16,680	17,270	17,270	17,270	590	3.5%
51265	INSURANCE - LIFE	2,480	2,217	3,690	2,321	3,700	4,070	4,070	4,070	370	10.0%
51270	INSURANCE - DISABILITY	630	643	630	653	680	880	880	880	200	29.4%
	Total Personal Services	$ 1,610,530	$ 1,467,466	$ 1,649,750	$ 1,577,767	$ 1,738,540	$ 1,907,850	$ 1,907,850	$ 1,907,850	$ 169,310	9.7%
52110	SUBSCRIPTIONS AND BOOKS	$ 1,500	$ 317	$ 1,500	$ 488	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ -	-
52120	MAIL	14,170	15,345	14,170	16,971	14,170	23,000	23,000	23,000	8,830	62.3%
52130	SUPPLIES	9,040	12,924	9,040	10,625	9,040	10,000	10,000	10,000	960	10.6%
52340	EMPLOYEE RECOGNITION	-	26	-	14	-	-	-	-	-	-
52360	RECRUITMENT FEES	-	97	-	114	-	-	-	-	-	-
52405	TELEPHONE - OFFICE	8,220	7,996	8,530	14,483	8,560	8,270	8,270	8,270	(290)	-3.4%
52510	TRAINING	8,740	710	8,740	527	8,740	8,740	8,740	8,740	-	-
52650	LEGAL / COURT SERVICES	386,580	274,568	479,590	437,792	509,420	509,200	509,200	509,200	(220)	0.0%
52670	OTHER PROFESSIONAL SERVICES	60,320	1,488	90,070	90,666	64,250	60,320	60,320	60,320	(3,930)	-6.1%
52710	MEMBERSHIP DUES	1,420	1,497	1,420	1,388	1,420	1,750	1,750	1,750	330	23.2%
52815	CONTROLLED EQUIPMENT	7,240	9,271	7,240	8,719	7,240	11,060	11,060	16,500	9,260	127.9%
52820	SMALL EQUIPMENT AND SUPPLIES	2,340	4,178	2,340	1,071	2,340	2,340	2,340	2,340	-	-
52830	COMPUTER SOFTWARE AND LICENSES	36,030	39,854	36,030	73,354	36,030	36,030	36,030	36,030	-	-
52865	OTHER TECHNICAL SUPPLIES	-	-	-	70	-	-	-	-	-	-
53211	LIABILITY INSURANCE	3,860	3,860	3,890	3,890	4,450	5,860	5,860	5,860	1,410	31.7%
53320	EQUIPMENT MAINTENANCE	1,000	212	1,000	148	1,000	1,000	1,000	1,000	-	-
53510	BUILDING RENTAL	4,830	4,620	4,830	8,114	4,830	7,800	7,800	7,800	2,970	61.5%
53650	REFUSE DISPOSAL	-	733	-	695	-	-	-	-	-	-
53733	CLOTHING - UNIFORMS (TAX-EXEMPT)	900	-	900	-	900	900	900	900	-	-
53740	CLOTHING - CLEANING CHARGES	600	-	600	133	600	600	600	600	-	-
53768	DIRECT BANKING FEES	-	-	-	16	-	-	-	-	-	-

City of Salem Budget
General Fund - Finance - Municipal Court
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
53769	CARD PROCESSING FEES	-	3	-	5	-	-	-	-	-	-
53799	OTHER EXPENSES	-	-	-	17	-	-	-	-	-	-
53830	RADIO	-	-	1,580	1,580	1,540	-	-	-	(1,540)	-100.0%
53851	COPY	14,280	6,714	14,280	14,394	14,280	20,000	20,000	20,000	5,720	40.1%
53853	PRINTING	-	-	-	-	-	9,600	9,600	9,600	9,600	-
53854	PHOTOCOPIES	9,440	6,252	9,440	9,761	9,440	-	-	-	(9,440)	-100.0%
53860	BUILDING SERVICES	-	-	-	19,836	-	-	-	-	-	-
53865	BUILDING SECURITY	-	-	-	-	-	1,580	1,580	1,580	1,580	-
54850	OTHER SPECIAL PAYMENTS	-	-	-	496	-	-	-	-	-	-
	Total Materials and Services	$ 570,510	$ 390,665	$ 695,190	$ 715,367	$ 699,750	$ 719,550	$ 719,550	$ 724,990	$ 25,240	3.6%
	Total Expenditures	$ 2,181,040	$ 1,858,131	$ 2,344,940	$ 2,293,134	$ 2,438,290	$ 2,627,400	$ 2,627,400	$ 2,632,840	$ 194,550	8.0%

City of Salem Budget
General Fund - Non Departmental
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
Expenditures											
51210	FICA AND MEDICARE	$ -	$ (10,545)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
51230	UNEMPLOYMENT	86,000	95,691	95,000	43,163	90,000	86,000	86,000	86,000	(4,000)	-4.4%
	Total Personal Services	$ 86,000	$ 85,146	$ 95,000	$ 43,163	$ 90,000	$ 86,000	$ 86,000	$ 86,000	$ (4,000)	-4.4%
52130	SUPPLIES	$ -	$ 2,372	$ -	$ 3,731	$ 2,500	$ 1,000	$ 1,000	$ 1,000	$ (1,500)	$ (1)
52150	RECORDING FEES	-	18	-	-	-	-	-	-	-	-
52320	ADVERTISING	2,150	589	2,500	-	2,500	1,500	1,500	1,500	(1,000)	-40.0%
52510	TRAINING	-	6,000	-	-	-	-	-	-	-	-
52650	LEGAL / COURT SERVICES	-	-	-	-	47,390	-	-	-	(47,390)	-100.0%
52670	OTHER PROFESSIONAL SERVICES	1,243,000	1,682,580	789,600	745,883	1,086,000	1,829,930	1,829,930	1,829,930	743,930	68.5%
52710	MEMBERSHIP DUES	147,960	147,932	152,910	155,422	164,760	181,840	181,840	181,840	17,080	10.4%
52720	LICENSES / CERTIFICATIONS	6,000	6,104	6,200	4,014	6,400	6,600	6,600	6,600	200	3.1%
52820	SMALL EQUIPMENT AND SUPPLIES	154,620	91,292	42,630	-	-	-	-	-	-	-
52830	COMPUTER SOFTWARE AND LICENSES	39,800	43,980	416,000	346,891	75,070	60,320	60,320	114,320	39,250	52.3%
53380	OTHER MAINTENANCE AND REPAIRS	-	-	-	258	-	-	-	-	-	-
53620	ELECTRIC	-	-	-	-	-	3,000	3,000	3,000	3,000	-
53720	TAXES AND ASSESSMENTS	-	1,257	1,350	2,278	1,400	1,320	1,320	1,320	(80)	-5.7%
53763	MEDICAL - SUPPLIES	-	41,991	-	-	-	-	-	-	-	-
53767	BANKING AND INVESTMENT FEES	50,000	53,344	39,900	45,138	-	10,000	10,000	10,000	10,000	-
53770	BAD DEBT - WRITE OFF	-	15,360	3,000	147,012	3,000	4,000	4,000	4,000	1,000	33.3%
53799	OTHER EXPENSES	-	414	-	(1,329)	-	-	-	-	-	-
53812	INTRA CITY - DIRECT CHG (LABOR)	700	7,133	700	15,247	-	-	-	-	-	-
53813	INTRA CITY - BUDGETED TRANSFERS	382,450	382,450	381,240	381,240	390,430	380,970	380,970	380,970	(9,460)	-2.4%
53815	INTRA CITY - INTERDEPARTMENTAL BILLING	246,670	270,574	246,670	279,913	234,820	279,000	279,000	279,000	44,180	18.8%
53830	RADIO	4,430	4,430	4,060	4,060	4,900	-	-	-	(4,900)	-100.0%
53851	COPY	5,700	-	5,000	207	5,000	4,000	4,000	4,000	(1,000)	-20.0%
54850	OTHER SPECIAL PAYMENTS	4,355,300	2,720,762	7,622,270	5,169,025	2,820,600	1,745,000	1,745,000	2,132,170	(688,430)	-24.4%
	Total Materials and Services	$ 6,638,780	$ 5,478,583	$ 9,714,030	$ 7,298,990	$ 4,844,770	$ 4,508,480	$ 4,508,480	$ 4,949,650	$ 104,880	2.2%
60120	PRINCIPAL	$ 634,250	$ 627,749	$ 322,930	$ 322,922	$ 340,260	$ 336,270	$ 336,270	$ 336,270	$ (3,990)	-1.2%
60130	INTEREST	56,190	47,494	52,080	52,076	34,750	38,730	38,730	38,730	3,980	11.5%
	Total Debt Service	$ 690,440	$ 675,243	$ 375,010	$ 374,998	$ 375,010	$ 375,000	$ 375,000	$ 375,000	$ (10)	0.0%
61110	CONTINGENCIES	$ 58,000	$ -	$ 1,981,170	$ -	$ 125,720	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 2,874,280	2286.3%
	Total Interfund Transfers	$ 58,000	$ -	$ 1,981,170	$ -	$ 125,720	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 2,874,280	2286.3%
62110	TRANSFERS TO OTHER FUNDS	$ 950,000	$ 670,000	$ 1,062,820	$ 712,815	$ 2,975,140	$ 819,090	$ 819,090	$ 819,090	$ (2,156,050)	-72.5%
	Total Interfund Transfers	$ 950,000	$ 670,000	$ 1,062,820	$ 712,815	$ 2,975,140	$ 819,090	$ 819,090	$ 819,090	$ (2,156,050)	-72.5%
	Total Expenditures	$ 8,423,220	$ 6,908,971	$ 13,228,030	$ 8,429,966	$ 8,410,640	$ 8,788,570	$ 8,788,570	$ 9,229,740	$ 819,100	9.7%

City of Salem Budget
General Fund - Police
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
Expenditures											
51010	SALARIES AND WAGES	$ 19,674,480	$ 18,994,887	$ 20,741,660	$ 19,530,759	$ 21,772,130	$ 23,693,840	$ 23,693,840	$ 23,693,840	$ 1,921,710	8.8%
51015	PREMIUM PAY	-	561	1,000	214	-	-	-	-	-	-
51020	SEASONAL AND RELIEF	268,460	259,293	274,170	217,144	286,680	296,610	296,610	296,610	9,930	3.5%
51025	HOLIDAY - REGULAR	131,610	144,649	133,640	142,181	129,000	129,360	129,370	129,370	370	0.3%
51030	OVERTIME	1,620,800	1,628,588	1,281,700	1,874,325	1,292,240	1,309,250	1,309,240	1,309,240	17,000	1.3%
51080	STANDBY	9,200	120,682	43,000	82,983	40,000	36,970	36,970	36,970	(3,030)	-7.6%
51090	DIFFERENTIAL	20,000	16,305	18,000	16,209	47,540	46,170	46,170	46,170	(1,370)	-2.9%
51100	INCENTIVES	1,714,800	1,912,368	1,841,020	2,008,973	1,916,680	1,928,810	1,928,810	1,928,810	12,130	0.6%
51120	LEAVE PAYOFF	529,850	587,179	537,040	671,179	547,090	547,340	547,340	547,340	250	0.0%
51140	CLOTHING ALLOWANCE	36,300	24,504	25,280	25,584	25,920	25,410	25,410	25,410	(510)	-2.0%
51145	MOVING ALLOWANCE	-	-	-	9,854	-	-	-	-	-	-
51150	DEPT HEAD ANNUITY	8,500	4,626	9,140	9,876	9,770	10,790	10,790	10,790	1,020	10.4%
51195	OTHER PAY / BENEFITS	8,100	(35,191)	22,140	67,280	35,640	31,330	31,330	31,330	(4,310)	-12.1%
51210	FICA AND MEDICARE	1,819,060	1,758,374	1,880,400	1,821,628	1,952,990	2,104,360	2,104,360	2,104,360	151,370	7.8%
51221	WORKERS' COMP PREMIUM	-	-	387,430	387,430	527,860	770,650	770,650	770,650	242,790	46.0%
51222	WORKERS' COMP STATE ASSMT	7,300	5,155	7,310	4,982	7,210	12,270	12,270	12,270	5,060	70.2%
51225	PAID FAMILY LEAVE - STATE ASSMT	-	-	121,690	-	120,630	260,680	260,680	260,680	140,050	116.1%
51230	UNEMPLOYMENT	-	70	-	-	-	-	-	-	-	-
51240	EMPLOYER - RETIREMENT PERS	5,350,730	5,078,543	5,479,100	5,203,020	5,722,530	6,433,410	6,433,410	6,433,410	710,880	12.4%
51243	PERS UNFUNDED LIABILITY	1,154,220	1,154,220	1,192,030	1,192,030	1,230,370	1,246,440	1,246,440	1,246,440	16,070	1.3%
51245	EMPLOYER - PERS PICKUP	1,437,590	1,345,621	1,489,500	1,395,195	1,562,460	1,679,920	1,679,920	1,679,920	117,460	7.5%
51250	INSURANCE - MEDICAL	4,734,050	4,446,416	5,007,450	4,414,907	5,156,880	5,706,660	5,706,650	5,706,650	549,770	10.7%
51255	INSURANCE - VISION	121,720	111,802	121,780	106,902	121,280	131,470	131,460	131,460	10,180	8.4%
51260	INSURANCE - DENTAL	423,790	398,273	434,540	383,790	428,870	441,250	441,250	441,250	12,380	2.9%
51265	INSURANCE - LIFE	33,060	31,381	50,590	31,579	50,820	54,890	54,890	54,890	4,070	8.0%
51270	INSURANCE - DISABILITY	136,140	131,605	177,210	129,015	184,050	197,910	197,910	197,910	13,860	7.5%
51275	OTHER HEALTH BENEFITS	671,710	616,651	664,950	616,552	745,630	761,840	761,840	761,840	16,210	2.2%
	Total Personal Services	$ 39,911,470	$ 38,736,564	$ 41,941,770	$ 40,343,591	$ 43,914,270	$ 47,857,630	$ 47,857,610	$ 47,857,610	$ 3,943,340	9.0%
52110	SUBSCRIPTIONS AND BOOKS	$ 1,250	$ 1,733	$ 1,240	$ 2,555	$ 2,100	$ 2,100	$ 2,100	$ 2,100	$ -	-
52120	MAIL	26,000	23,598	26,030	27,146	26,030	25,250	25,250	25,250	(780)	-3.0%
52130	SUPPLIES	400,460	353,217	391,480	374,204	488,060	400,220	400,220	479,110	(8,950)	-1.8%
52140	PRINTING AND DUPLICATION	2,000	136	2,030	927	1,700	1,700	1,700	1,700	-	-
52150	RECORDING FEES	-	103	-	-	-	-	-	-	-	-
52320	ADVERTISING	6,000	2,003	6,300	1,734	4,900	4,400	4,400	4,400	(500)	-10.2%
52340	EMPLOYEE RECOGNITION	5,350	9,387	5,350	6,819	6,700	6,700	6,700	6,700	-	-
52360	RECRUITMENT FEES	24,920	39,236	23,450	20,868	31,950	31,950	31,950	31,950	-	-
52405	TELEPHONE - OFFICE	50,000	55,981	54,000	64,704	65,530	64,540	64,540	64,540	(990)	-1.5%
52410	TELEPHONE - CELLULAR	116,000	125,164	115,990	122,645	125,000	125,020	125,020	125,020	20	0.0%
52430	PAGERS	1,200	1,241	1,200	980	-	-	-	-	-	-
52460	COMMUNICATION - OTHER	60,250	101,759	85,810	108,813	107,490	107,500	107,500	107,500	10	0.0%
52510	TRAINING	333,650	132,356	290,090	238,288	303,730	299,110	299,110	299,110	(4,620)	-1.5%
52530	LODGING	-	-	-	164	-	-	-	-	-	-

City of Salem Budget
General Fund - Police
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
52540	MEALS	1,880	14,141	1,880	7,314	3,380	4,870	4,870	4,870	1,490	44.1%
52550	MILEAGE	1,450	276	1,450	571	600	600	600	600	-	-
52560	REGISTRATION	-	2,180	-	135	-	-	-	-	-	-
52610	AUDIT SERVICES	-	-	-	119	-	-	-	-	-	-
52620	CONSTRUCTION CONTRACTS	-	-	-	40	-	-	-	-	-	-
52670	OTHER PROFESSIONAL SERVICES	207,220	497,863	229,630	656,963	310,340	308,390	308,390	308,390	(1,950)	-0.6%
52710	MEMBERSHIP DUES	7,810	7,243	9,890	9,103	11,110	13,140	13,140	13,140	2,030	18.3%
52720	LICENSES / CERTIFICATIONS	400	277	360	206	600	440	440	440	(160)	-26.7%
52740	PERMITS	-	(138)	-	(71)	-	-	-	-	-	-
52810	SMALL TOOLS	-	-	-	5	-	-	-	-	-	-
52815	CONTROLLED EQUIPMENT	213,430	246,432	283,800	461,512	648,470	167,350	167,350	246,610	(401,860)	-62.0%
52820	SMALL EQUIPMENT AND SUPPLIES	39,560	38,206	42,040	56,515	38,320	34,210	34,210	34,210	(4,110)	-10.7%
52830	COMPUTER SOFTWARE AND LICENSES	205,720	187,439	469,000	291,475	433,220	450,470	450,470	601,130	167,910	38.8%
52910	DIESEL FUEL	4,150	2,027	4,150	2,487	4,150	3,650	3,650	3,650	(500)	-12.0%
52930	GASOLINE	386,560	241,301	386,580	250,701	382,950	378,080	378,080	378,080	(4,870)	-1.3%
52940	LP / CNG GAS	50	33	50	48	50	50	50	50	-	-
52950	LUBRICANTS	-	-	-	-	3,000	3,010	3,010	3,010	10	0.3%
53211	LIABILITY INSURANCE	657,760	657,760	713,490	713,490	722,790	1,070,190	1,070,190	1,070,190	347,400	48.1%
53310	VEHICLE MAINTENANCE	299,030	181,843	296,290	403,207	293,140	296,890	296,890	296,890	3,750	1.3%
53320	EQUIPMENT MAINTENANCE	58,410	34,878	51,190	27,755	56,510	57,340	57,340	57,340	830	1.5%
53350	RADIO MAINTENANCE	-	-	-	180	-	-	-	-	-	-
53380	OTHER MAINTENANCE AND REPAIRS	6,000	7,306	6,020	45,077	9,750	9,750	9,750	9,750	-	-
53510	BUILDING RENTAL	17,350	8,645	12,350	99,943	106,900	106,910	106,910	106,910	10	0.0%
53530	OUTSIDE RENTAL	26,740	19,600	26,740	14,283	29,890	17,280	17,280	17,280	(12,610)	-42.2%
53610	GAS	30,600	17,169	30,600	41,140	30,600	30,600	30,600	30,600	-	-
53620	ELECTRIC	112,300	50,079	112,300	86,903	97,000	87,000	87,000	87,000	(10,000)	-10.3%
53650	REFUSE DISPOSAL	10,000	5,798	10,600	6,378	8,800	8,700	8,700	8,700	(100)	-1.1%
53710	CLAIMS AND DAMAGES	-	-	-	52	-	-	-	-	-	-
53731	CLOTHING - UNIFORMS (TAXABLE)	-	-	-	43	-	3,400	3,400	3,400	3,400	-
53733	CLOTHING - UNIFORMS (TAX-EXEMPT)	78,100	92,758	78,050	111,961	118,630	115,430	115,430	115,430	(3,200)	-2.7%
53734	SAFETY CLOTHING AND EQUIPMENT	158,940	147,231	375,600	130,977	404,810	353,250	353,250	368,990	(35,820)	-8.8%
53740	CLOTHING - CLEANING CHARGES	800	383	800	277	800	800	800	800	-	-
53760	LABORATORY - SUPPLIES	4,000	5,205	4,000	2,656	4,000	4,000	4,000	4,000	-	-
53767	BANKING AND INVESTMENT FEES	8,000	3,469	8,000	1,483	7,000	2,500	2,500	2,500	(4,500)	-64.3%
53768	DIRECT BANKING FEES	-	-	-	3	-	-	-	-	-	-
53769	CARD PROCESSING FEES	100	3,391	100	4,607	100	-	-	-	(100)	-100.0%
53773	BAD DEBT - AMBULANCE SUBS. WRITE OFF	-	-	-	315	-	-	-	-	-	-
53812	INTRA CITY - DIRECT CHG (LABOR)	-	72	-	(0)	-	-	-	-	-	-
53813	INTRA CITY - BUDGETED TRANSFERS	3,674,910	3,674,910	3,924,010	3,924,010	4,070,460	4,331,890	4,331,890	4,331,890	261,430	6.4%
53830	RADIO	598,950	598,950	682,500	682,500	715,990	1,627,350	1,627,350	1,627,350	911,360	127.3%
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	187,740	189,480	200,880	200,880	299,840	361,210	361,210	361,210	61,370	20.5%
53841	EQUIPMENT REPLACEMENT CHARGE	564,000	564,000	564,000	564,000	564,000	934,000	934,000	934,000	370,000	65.6%
53851	COPY	22,200	11,006	22,250	13,358	17,550	12,310	12,310	12,310	(5,240)	-29.9%
53853	PRINTING	1,250	-	1,250	-	-	-	-	-	-	-
53854	PHOTOCOPIES	40,000	29,204	40,000	37,027	40,100	35,000	35,000	35,000	(5,100)	-12.7%
53855	SHOPS FACILITIES MAINTENANCE	840	840	840	840	610	1,070	1,070	1,070	460	75.4%

City of Salem Budget
General Fund - Police
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
53865	BUILDING SECURITY	-	-	-	-	-	26,730	26,730	26,730	26,730	-
54850	OTHER SPECIAL PAYMENTS	1,500	150	1,500	-	1,500	1,500	1,500	1,500	-	-
	Total Materials and Services	$ 8,784,460	$ 8,516,954	$ 9,776,650	$ 10,001,805	$ 10,690,670	$ 11,962,150	$ 11,962,150	$ 12,286,700	$ 1,596,030	14.9%
55130	EQUIPMENT AND MACHINERY	$ 197,580	$ 114,161	$ 130,000	$ 86,531	$ 174,700	$ 155,000	$ 155,000	$ 155,000	$ (19,700)	-11.3%
55150	FLEET REPLACEMENT	-	16	-	50,261	-	-	-	-	-	-
	Total Capital Outlay	$ 197,580	$ 114,178	$ 130,000	$ 136,792	$ 174,700	$ 155,000	$ 155,000	$ 155,000	$ (19,700)	-11.3%
	Total Expenditures	$ 48,893,510	$ 47,367,696	$ 51,848,420	$ 50,482,188	$ 54,779,640	$ 59,974,780	$ 59,974,760	$ 60,299,310	$ 5,519,670	10.1%

City of Salem Budget
Leasehold Fund Assumptions and Trends
FY 2024

Proceeds from or expenses of Leasehold Fund program activities

Resources

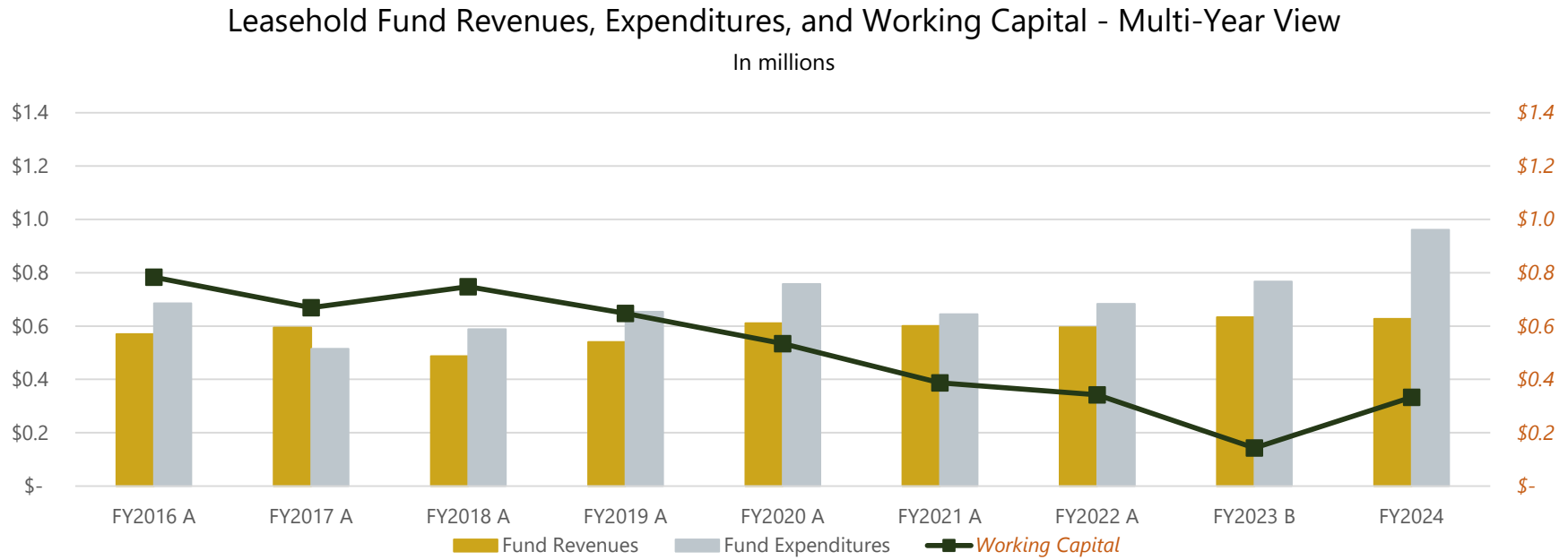
Account	Assumption	Amount
34410	Land / Building Rent: lease payment for tenant spaces on the ground floor of Chemeketa and Liberty parking garages, a 6.6% decrease from FY 2023 Budget	$ 455,190
34160	Common Area Rent: common area charges for tenant spaces, a 18.4% increase over FY 2023 Budget	$ 170,500

Expenditures

Account	Assumption	Amount
52620	Construction Contracts: improvement projects to tenant spaces, a 33.3% decrease from FY 2023 Budget	$ 50,000
53900	Support Services Charge: for centralized services, a 44.5% decrease from the FY 2023 Budget	$ 42,270

Not all revenues and expenses included on the following pages are highlighted here.

See the result area, *Strong and Diverse Economy* , and the project budgets in this section for more information about Leasehold Fund program expenses.



City of Salem Budget
Leasehold Fund
FY 2024

Leasehold 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
34110	LAND / BUILDING RENT	$ 455,570	$ 451,645	$ 461,620	$ 401,934	$ 487,380	$ 455,190	$ 455,190	$ 455,190	$ (32,190)	-6.6%
34160	COMMON AREA RENT	151,100	145,339	149,660	115,069	144,000	170,500	170,500	170,500	26,500	18.4%
	Total Rent	$ 606,670	$ 596,985	$ 611,280	$ 517,002	$ 631,380	$ 625,690	$ 625,690	$ 625,690	$ (5,690)	-0.9%
35641	US DEPT OF THE TREASURY	-	-	-	76,730	-	-	-	-	-	-
	Total Internal / Intergovernmental	$ -	$ -	$ -	$ 76,730	$ -	$ -	$ -	$ -	$ -	-
36210	INTEREST	$ 13,000	$ 4,891	$ 7,000	$ 1,453	$ 2,300	$ 2,000	$ 2,000	$ 2,000	$ (300)	-13.0%
36895	OTHER REVENUE	-	(1,669)	-	-	-	-	-	-	-	-
	Total Other Revenue	$ 13,000	$ 3,222	$ 7,000	$ 1,453	$ 2,300	$ 2,000	$ 2,000	$ 2,000	$ (300)	-13.0%
39910	BEGINNING WORKING CAPITAL	$ 371,200	$ 386,902	$ 457,990	$ 342,012	$ 142,880	$ 333,240	$ 333,240	$ 333,240	$ 190,360	133.2%
	Total Beginning Balance	$ 371,200	$ 386,902	$ 457,990	$ 342,012	$ 142,880	$ 333,240	$ 333,240	$ 333,240	$ 190,360	133.2%
	Total Resources	$ 990,870	$ 987,109	$ 1,076,270	$ 937,197	$ 776,560	$ 960,930	$ 960,930	$ 960,930	$ 184,370	23.7%

City of Salem Budget
Leasehold Fund
FY 2024

Leasehold 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
52110	SUBSCRIPTIONS AND BOOKS	$ -	$ 105	$ -	$ 115	$ -	$ -	$ -	$ -	$ -	-
52120	MAIL	50	-	50	-	-	-	-	-	-	-
52130	SUPPLIES	750	901	800	712	520	2,450	2,450	2,450	1,930	371.2%
52320	ADVERTISING	500	-	500	-	-	-	-	-	-	-
52620	CONSTRUCTION CONTRACTS	157,400	-	125,000	-	75,000	50,000	50,000	50,000	(25,000)	-33.3%
52640	ENGINEERING / ARCHITECT SERVICES	-	-	-	1,280	-	-	-	-	-	-
52670	OTHER PROFESSIONAL SERVICES	-	365	50,000	65,525	-	127,050	127,050	127,050	127,050	-
53210	INSURANCE	-	-	-	-	3,600	-	-	-	(3,600)	-100.0%
53211	LIABILITY INSURANCE	8,720	8,720	6,260	6,260	8,620	12,290	12,290	12,290	3,670	42.6%
53380	OTHER MAINTENANCE AND REPAIRS	-	-	-	84	-	-	-	-	-	-
53530	OUTSIDE RENTAL	-	147	-	-	-	-	-	-	-	-
53610	GAS	-	-	-	-	-	-	-	-	-	-
53620	ELECTRIC	71,590	70,881	72,390	68,901	69,350	75,570	75,570	75,570	6,220	9.0%
53630	WATER	17,000	21,137	20,400	20,591	18,980	21,820	21,820	21,820	2,840	15.0%
53650	REFUSE DISPOSAL	-	3,313	1,600	884	1,200	940	940	940	(260)	-21.7%
53720	TAXES AND ASSESSMENTS	38,460	38,265	39,760	38,992	39,440	35,430	35,430	35,430	(4,010)	-10.2%
53750	INVENTORY PURCHASES	-	56	-	339	-	-	-	-	-	-
53767	BANKING AND INVESTMENT FEES	750	278	550	154	400	-	-	-	(400)	-100.0%
53768	DIRECT BANKING FEES	-	-	-	-	-	-	-	-	-	-
53770	BAD DEBT - WRITE OFF	-	-	-	61,512	-	-	-	-	-	-
53812	INTRA CITY - DIRECT CHG (LABOR)	123,840	128,585	129,580	100,228	173,230	140,900	140,900	140,900	(32,330)	-18.7%
53854	PHOTOCOPIES	100	-	100	-	-	-	-	-	-	-
53860	BUILDING SERVICES	23,570	62,578	21,480	50,861	21,400	24,440	24,440	24,440	3,040	14.2%
53900	SUPPORT SERVICES CHARGE	50,450	50,450	67,270	67,270	76,230	42,270	42,270	42,270	(33,960)	-44.5%
54850	OTHER SPECIAL PAYMENTS	-	44,316	-	-	-	-	-	-	-	-
	Total Materials and Services	$ 493,180	$ 430,097	$ 535,740	$ 483,711	$ 487,970	$ 533,160	$ 533,160	$ 533,160	$ 45,190	9.3%
61110	CONTINGENCIES	$ 197,690	$ -	$ 340,530	$ -	$ 79,280	$ 127,770	$ 127,770	$ 127,770	$ 48,490	61.2%
	Total Contingencies	$ 197,690	$ -	$ 340,530	$ -	$ 79,280	$ 127,770	$ 127,770	$ 127,770	$ 48,490	61.2%
62110	INTERFUND TRANSFERS	$ 215,000	$ 215,000	$ 200,000	$ 200,000	$ 200,000	$ 300,000	$ 300,000	$ 300,000	$ 100,000	50.0%
	Total Interfund Transfers	$ 215,000	$ 215,000	$ 200,000	$ 200,000	$ 200,000	$ 300,000	$ 300,000	$ 300,000	$ 100,000	50.0%
	Total Expenditures	$ 905,870	$ 645,097	$ 1,076,270	$ 683,711	$ 767,250	$ 960,930	$ 960,930	$ 960,930	$ 193,680	25.2%

Chemeketa Leasehold - FY 2024 Project Budget	Project	Adopted Budget FY 2023	Adopted Budget FY 2024
Resources		$ 689,540	$ 858,910
Expenditures			
Capital Improvements			
Unanticipated tenant improvements	641009	$ 75,000	$ 50,000
		$ 75,000	$ 50,000
Professional Services			
Unanticipated professional services	-	$ -	$ 127,050
		$ -	$ 127,050
Regular Maintenance			
Regular maintenance (Facilities Services Division)	641003	$ 42,400	$ 46,200
		$ 42,400	$ 46,200
Administration and Overhead			
Lease management and administration (Urban Development)	641000	$ 66,440	$ 66,080
Support Services Charge (Indirect Cost Allocation Plan)	641001	50,840	19,770
		$ 117,280	$ 85,850
Common Area Expenses			
Electricity	641002	$ 59,000	$ 57,270
Insurance	641002	3,600	7,070
Janitorial services	641002	10,100	12,500
Property taxes	641002	24,730	26,710
Refuse disposal	641002	1,200	940
Water	641002	15,500	17,550
		$ 114,130	$ 122,040
Transfers and Reimbursements:			
Transfer to parking structure capital projects reserve (Fund 255)	641004	$ 200,000	$ 300,000
		$ 200,000	$ 300,000

Chemeketa Leasehold - FY 2024 Project Budget	Project	Adopted Budget FY 2023	Adopted Budget FY 2024
Contingencies		$ 79,280	$ 127,770
Total Expenditures		$ 628,090	$ 858,910
Unappropriated Ending Balance		$ 61,450	$ -

Liberty Leasehold - FY 2024 Project Budget	Project	Adopted Budget FY 2023	Adopted Budget FY 2024
Resources		$ 87,020	$ 102,020
Expenditures			
Regular Maintenance			
Regular maintenance (Facilities Services Division)	642003	$ 15,300	$ 18,950
		$ 15,300	$ 18,950
Administration and Overhead			
Lease management and administration (Urban Development)	642000	$ 57,470	$ 14,400
Support Services Charge (Indirect Cost Allocation)	642001	25,390	22,500
		$ 82,860	$ 36,900
Common Area Expenses			
Electricity	642002	$ 10,350	$ 18,300
Insurance	642002	3,660	5,220
Janitorial services	642002	8,800	9,660
Property taxes	642002	14,710	8,720
Water	642002	3,480	4,270
		$ 41,000	$ 46,170
Total Expenditures		$ 139,160	$ 102,020
Unappropriated Ending Balance		$ (52,140)	$ -

City of Salem Budget
Police Regional Records Management System (PRRMS) Fund Assumptions and Trends
(Previously PRIORS Fund)
FY 2024

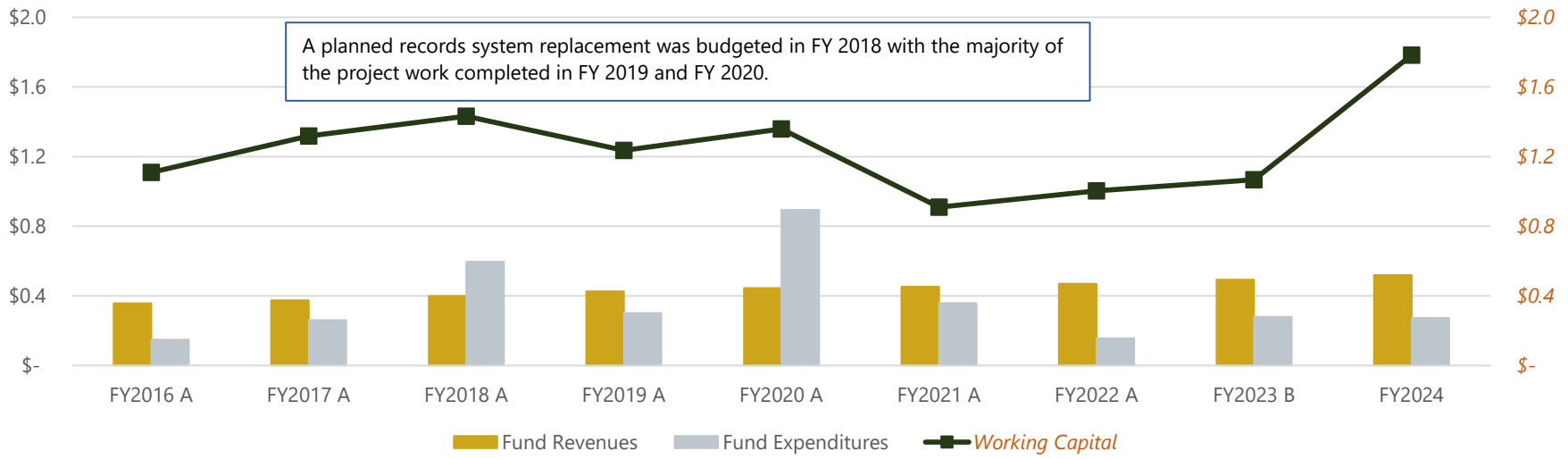
Account	Assumption	Amount
	Proceeds from PRRMS Fund program activities	
35213	Intrafund - Budgeted Transfers: annual fees paid by the Salem Police Department, an increase of 5% over the FY 2023 Budget	$ 292,250
35367	City of Keizer: annual fees paid by the city, an increase of 5% over the FY 2023 Budget	$ 51,600
35375	Polk County: annual fees paid by the county, an increase of 5% over the FY 2023 Budget	$ 31,940
35395	Other Government Agencies: annual fees paid by participating government agencies, a decrease of 32.6% over the FY 2023 Budget	$ 130,230

Not all revenues included on the next page are highlighted here.

See the result area of *Safe Community* for more information about PRRMS Fund program expenses.

PRRMS Fund Revenues, Expenditures, and Working Capital - Multi-Year View

In millions



City of Salem Budget
Police Regional Records Management System Fund
FY 2024

PRRMS 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
35213	INTRAFUND - BUDGETED TRANSFERS	$ 252,460	$ 252,460	$ 265,080	$ 265,080	$ 278,330	$ 292,250	$ 292,250	$ 292,250	$ 13,920	5.0%
35367	CITY OF KEIZER	44,570	44,570	46,800	46,800	49,140	51,600	51,600	51,600	2,460	5.0%
35375	POLK COUNTY	27,590	27,590	28,970	28,970	30,420	31,940	31,940	31,940	1,520	5.0%
35395	OTHER GOVERNMENT AGENCIES	112,500	112,750	118,130	118,130	193,230	130,230	130,230	130,230	(63,000)	-32.6%
	Total Internal / Intergovernmental	$ 437,120	$ 437,370	$ 458,980	$ 458,980	$ 551,120	$ 506,020	$ 506,020	$ 506,020	$ (45,100)	-8.2%
36210	INTEREST	$ 6,520	$ 15,125	$ 9,190	$ 10,423	$ 10,670	$ 13,600	$ 13,600	$ 13,600	$ 2,930	27.5%
	Total Other Revenue	$ 6,520	$ 15,125	$ 9,190	$ 10,423	$ 10,670	$ 13,600	$ 13,600	$ 13,600	$ 2,930	27.5%
39910	BEGINNING WORKING CAPITAL	$ 651,960	$ 909,396	$ 991,300	$ 1,002,321	$ 1,066,640	$ 1,782,980	$ 1,782,980	$ 1,782,980	$ 716,340	67.2%
	Total Beginning Balance	$ 651,960	$ 909,396	$ 991,300	$ 1,002,321	$ 1,066,640	$ 1,782,980	$ 1,782,980	$ 1,782,980	$ 716,340	67.2%
	Total Resources	$ 1,095,600	$ 1,361,891	$ 1,459,470	$ 1,471,724	$ 1,628,430	$ 2,302,600	$ 2,302,600	$ 2,302,600	$ 674,170	41.4%

PRRMS 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
52510	TRAINING	$ 2,000	$ -	$ 2,000	$ -	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ -	-
52550	MILEAGE	-	-	-	44	-	-	-	-	-	-
52670	OTHER PROFESSIONAL SERVICES	264,190	42,089	11,820	11,095	13,600	13,600	13,600	13,600	-	-
52830	COMPUTER SOFTWARE AND LICENSES	124,830	17,015	119,680	23,419	229,720	120,520	120,520	120,520	(109,200)	-47.5%
53320	EQUIPMENT MAINTENANCE	2,000	-	2,200	-	2,200	2,200	2,200	2,200	-	-
53767	BANKING AND INVESTMENT FEES	1,000	899	1,000	1,122	1,000	1,000	1,000	1,000	-	-
53812	INTRA CITY - DIRECT CHG (LABOR)	30,000	7,157	25,000	7,851	20,000	20,000	20,000	20,000	-	-
53813	INTRA CITY - BUDGETED TRANSFERS	84,650	84,650	76,190	76,190	68,580	68,580	68,580	68,580	-	-
53900	SUPPORT SERVICES CHARGE	(29,530)	-	37,190	37,190	11,300	10,150	10,150	10,150	(1,150)	-10.2%
	Total Materials and Services	$ 479,140	$ 151,810	$ 275,080	$ 156,911	$ 348,400	$ 238,050	$ 238,050	$ 238,050	$ (110,350)	-31.7%
55130	EQUIPMENT AND MACHINERY	$ -	$ 207,760	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
	Total Capital Outlay	$ -	$ 207,760	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
61110	CONTINGENCIES	$ 71,870	$ -	$ 71,870	$ -	$ -	$ 35,700	$ 35,700	$ 35,700	$ 35,700	-
	Total Contingencies	$ 71,870	$ -	$ 71,870	$ -	$ -	$ 35,700	$ 35,700	$ 35,700	$ 35,700	-
	Total Expenditures	$ 551,010	$ 359,570	$ 346,950	$ 156,911	$ 348,400	$ 273,750	$ 273,750	$ 273,750	$ (74,650)	-21.4%

City of Salem Budget
Public Art Fund Assumptions and Trends
FY 2024

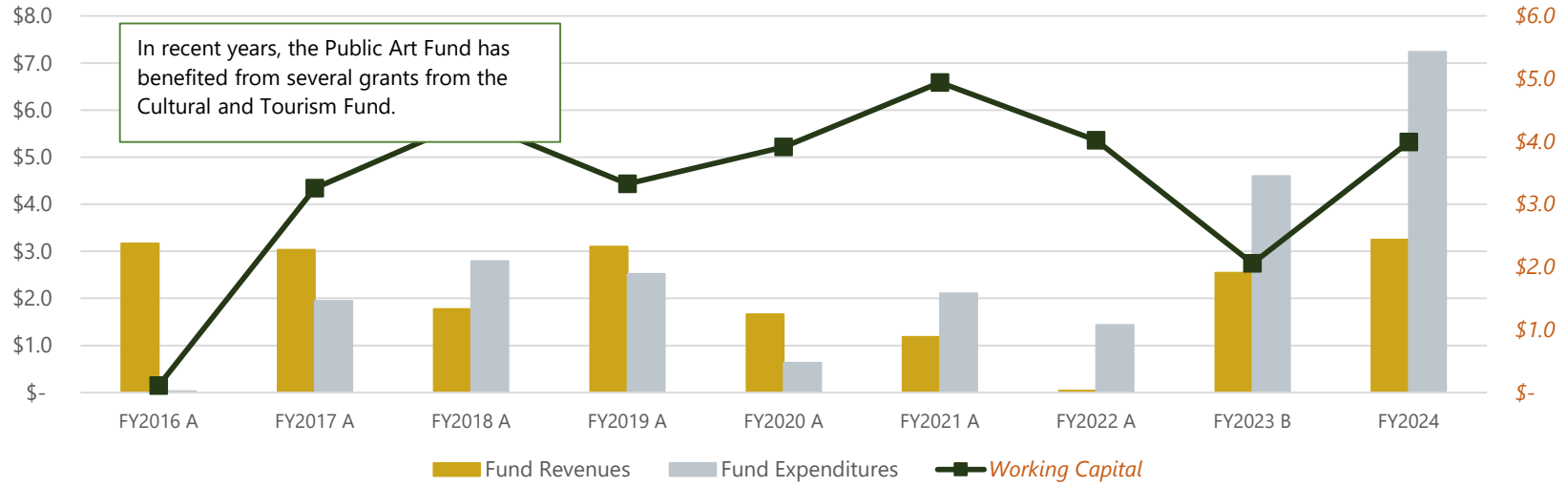
Account	Assumption	Amount
	Proceeds for Public Art Fund program activities	
39110	Interfund Transfer: from the Cultural and Tourism Fund of transient occupancy tax revenue, increase of 27.2% over FY 2023 Budget	$ 31,800

Not all revenues included on the next page are highlighted here.

See the result area of *Welcoming and Livable Community* for more information about Public Art Fund program expenses.

Public Art Fund Revenues, Expenditures, and Working Capital - Multi-Year View

In ten thousands



City of Salem Budget
Public Art Fund
FY 2024

Public Art 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
32695	OTHER FEE	$ -	$ -	$ -	$ -	$ 130	$ 250	$ 250	$ 250	$ 120	92.3%
	Total Fees	$ -	$ -	$ -	$ -	$ 130	$ 250	$ 250	$ 250	$ 120	92.3%
36210	INTEREST	$ 1,050	$ 858	$ 300	$ 404	$ 300	$ 400	$ 400	$ 400	$ 100	33.3%
	Total Other Revenue	$ 1,050	$ 858	$ 300	$ 404	$ 300	$ 400	$ 400	$ 400	$ 100	33.3%
39110	INTERFUND TRANSFERS	$ 15,960	$ 10,960	$ -	$ -	$ 25,000	$ 31,800	$ 31,800	$ 31,800	$ 6,800	27.2%
	Total Interfund Transfers	$ 15,960	$ 10,960	$ -	$ -	$ 25,000	$ 31,800	$ 31,800	$ 31,800	$ 6,800	27.2%
39910	BEGINNING WORKING CAPITAL	$ 50,900	$ 49,391	$ 42,070	$ 40,157	$ 20,570	$ 39,900	$ 39,900	$ 39,900	$ 19,330	94.0%
	Total Beginning Balance	$ 50,900	$ 49,391	$ 42,070	$ 40,157	$ 20,570	$ 39,900	$ 39,900	$ 39,900	$ 19,330	94.0%
	Total Resources	$ 67,910	$ 61,209	$ 42,370	$ 40,561	$ 46,000	$ 72,350	$ 72,350	$ 72,350	$ 26,350	57.3%

Public Art Fund Expenditures

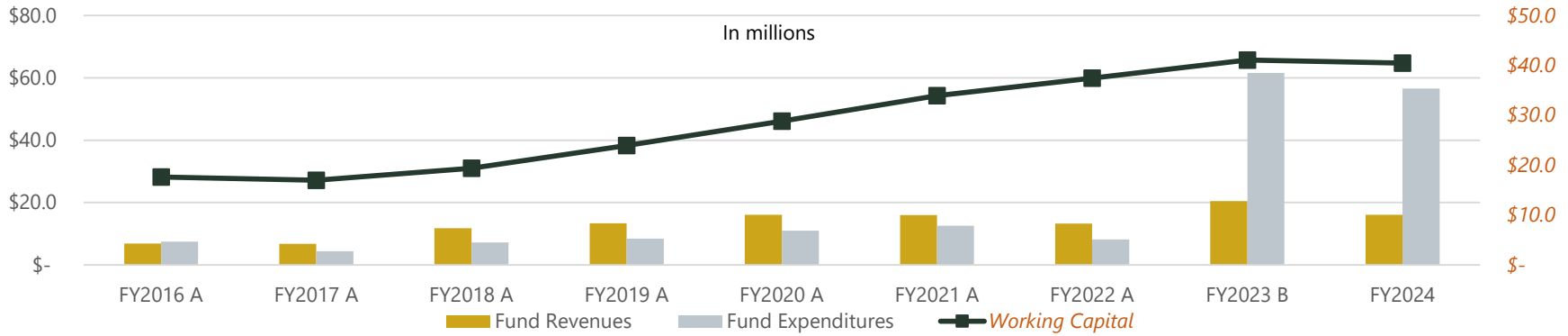
Account	Description	Budget FY 2021	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023	Mgr Rec FY 2024	BC Rec FY 2024	Adopted FY 2024	Difference from FY 2023	% Chg Difference
52130	SUPPLIES	$ -	$ -	$ -	$ 146	$ -	$ 100	$ 100	$ 100	$ 100	-
52150	RECORDING FEES	-	-	-	111	-	-	-	-	-	-
52320	ADVERTISING	-	-	-	1,329	-	-	-	-	-	-
52670	OTHER PROFESSIONAL SERVICES	5,650	21,001	20,000	12,604	20,000	40,000	40,000	40,000	20,000	100.0%
53380	OTHER MAINTENANCE AND REPAIRS	110	-	-	-	-	-	-	-	-	-
53767	BANKING AND INVESTMENT FEES	-	51	-	42	50	50	50	50	-	-
53851	COPY	-	-	-	90	-	-	-	-	-	-
54850	OTHER SPECIAL PAYMENTS	62,150	-	22,370	-	25,950	32,200	32,200	32,200	6,250	24.1%
	Total Materials and Services	$ 67,910	$ 21,052	$ 42,370	$ 14,322	$ 46,000	$ 72,350	$ 72,350	$ 72,350	$ 26,350	57.3%
	Total Expenditures	$ 67,910	$ 21,052	$ 42,370	$ 14,322	$ 46,000	$ 72,350	$ 72,350	$ 72,350	$ 26,350	57.3%

City of Salem Budget
System Development Charges (SDCs) Fund Assumptions and Trends
(Also known as Extra Capacity Facilities Fund)
FY 2024

Account	Assumption	Amount
	Proceeds from system development charges to support capital projects in the SDCs Fund	
32218	SDC - Water Improvement: fees collected from new growth at the time of connection to the system, estimating a 48.2% decrease from the FY 2023 Budget	$ 1,501,200
32226	SDC - Sewer Improvement: fees collected from new growth at the time of connection to the system, a 40.8% decrease from the FY 2023 Budget	$ 1,362,130
32228	SDC - Parks: fees collected from new growth at the time of connection to the system, estimating a 52.6% decrease from the FY 2023 Budget	$ 1,520,000
32231	SDC - Transportation Improvement: fees collected from new growth at the time of connection to the system, estimating a 52.3% decrease from the FY 2023 Budget	$ 1,664,460
32235	SDC - Stormwater Improvement: fees collected from new growth at the time of connection to the system, estimating a 50% decrease from the FY 2023 Budget	$ 200,000
35395	Other Government Agencies: opportunity grant funds, estimating no change from the FY 2023 Budget	$ 2,500,000
35510-35519	States Grants: Oregon Department of Transportation and Oregon Parks and Recreation Department, estimating a 20.4% increase over the FY 2023 Budget	$ 2,926,580
35632	US Federal Highway Administration: federal grants expected to be awarded for construction project funding, estimating a 10.0% increase over the FY 2023 Budget.	$ 3,570,600

Not all revenues included on the next page are highlighted here. See the Capital Improvements section for more information about System Development Charges Fund projects.

System Development Charges Fund Revenues, Expenditures, and Working Capital - Multi-Year View



For the purposes of budgeting, the SDC budget is fully appropriated; there is no unappropriated ending working capital. This accounts for the large disparity between actual expenditures for the period of FY 2016 through FY 2022 and the budgeted expenditures for FY 2023 and FY 2024.

City of Salem Budget
System Development Charges (SDCs) Fund
FY 2024

SDCs Fund

	Beginning Balance	Revenues	Total Resources	Total Expenditures	Unappropriated Balance
Transportation System Development Charge	$ 12,321,060	$ 8,161,640	$ 20,482,700	$ 20,482,700	$ -
Water System Development Charge	7,939,600	2,001,200	9,940,800	9,940,800	-
Wastewater System Development Charge	6,950,190	1,862,130	8,812,320	8,812,320	-
Stormwater System Development Charge	2,920,390	200,000	3,120,390	3,120,390	-
Parks System Development Charge	10,208,900	3,979,000	14,187,900	14,187,900	-
	$ 40,340,140	$ 16,203,970	$ 56,544,110	$ 56,544,110	$ -

City of Salem Budget
System Development Charges (SDCs) Fund
FY 2024

SDCs 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
32210	SDC SEWER - KEIZER	$ -	$ 5,821	$ -	$ 14,860	$ -	$ -	$ -	$ -	$ -	-
32212	SDC SEWER - EAST SALEM DISTRICT	-	37,952	-	22,501	-	-	-	-	-	-
32218	SDC WATER IMPROVEMENT	2,900,000	2,989,986	2,900,000	2,537,872	2,900,000	1,501,200	2,321,200	2,321,200	(578,800)	-20.0%
32226	SDC SEWER IMPROVEMENT	2,300,000	2,209,565	2,300,000	1,861,792	2,300,000	1,362,130	1,362,130	1,362,130	(937,870)	-40.8%
32228	SDC PARKS	3,575,000	3,344,472	2,490,000	3,621,358	3,210,000	1,520,000	1,520,000	1,520,000	(1,690,000)	-52.6%
32231	SDC TRANSPORTATION IMPROVEMENT	4,448,980	3,245,810	3,300,000	3,152,487	3,490,000	1,664,460	1,664,460	1,664,460	(1,825,540)	-52.3%
32235	SDC STORMWATER IMPROVEMENT	500,000	664,024	483,090	544,840	400,000	200,000	200,000	200,000	(200,000)	-50.0%
32273	SDC SEWER - TURNER	-	21,210	-	2,481	-	-	-	-	-	-
	Total Sales, Fees, Licenses, Permits	$ 13,723,980	$ 12,518,839	$ 11,473,090	$ 11,758,191	$ 12,300,000	$ 6,247,790	$ 7,067,790	$ 7,067,790	$ (5,232,210)	-42.5%
33115	ASSESSMENT - INTEREST	$ -	$ 67,735	$ -	$ 190,630	$ -	$ -	$ -	$ -	$ -	-
	Total Assessments	$ -	$ 67,735	$ -	$ 190,630	$ -	$ -	$ -	$ -	$ -	-
34110	LAND / BUILDING RENT	$ -	$ 18,300	$ -	$ 6,324	$ -	$ -	$ -	$ -	$ -	-
	Total Rent	$ -	$ 18,300	$ -	$ 6,324	$ -	$ -	$ -	$ -	$ -	-
35395	OTHER GOVERNMENT AGENCIES	$ 2,500,000	$ -	$ 2,500,000	$ -	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ -	-
35518	STATE-PARKS & REC DEPT (OPRD)	631,580	171,031	-	104,271	-	500,000	500,000	500,000	500,000	-
35519	STATE-DEPT OF TRANSPORTATION (ODOT)	1,067,810	61,824	669,120	47,791	2,430,470	2,426,580	2,426,580	2,426,580	(3,890)	-0.2%
35632	US FEDERAL HIGHWAY ADMIN (FHWA)	466,600	176,922	3,305,000	207,473	3,245,610	3,570,600	3,570,600	3,570,600	324,990	10.0%
	Total Internal / Intergovernmental	$ 4,665,990	$ 409,777	$ 6,474,120	$ 359,535	$ 8,176,080	$ 8,997,180	$ 8,997,180	$ 8,997,180	$ 821,100	10.0%
39110	INTERFUND TRANSFERS	$ 500,000	$ 500,000	$ 360,000	$ 360,000	$ -	$ -	$ -	$ -	$ -	-
39115	INTRAFUND TRANSFERS IN	1,985,000	1,985,000	-	-	-	959,000	-	-	-	-
	Total Other Revenue	$ 2,485,000	$ 2,485,000	$ 360,000	$ 360,000	$ -	$ 959,000	$ -	$ -	$ -	-
36210	INTEREST	$ -	$ 526,422	$ -	$ 367,858	$ -	$ -	$ -	$ -	$ -	-
36895	OTHER REVENUE	-	2,852	-	2,273	-	-	-	-	-	-
38755	SALE OF ASSETS	-	-	-	187,340	-	-	-	-	-	-
	Total Other Revenue	$ -	$ 529,274	$ -	$ 557,471	$ -	$ -	$ -	$ -	$ -	-
39910	BEGINNING WORKING CAPITAL	$ 24,647,500	$ 33,923,217	$ 34,659,470	$ 37,408,715	$ 41,071,520	$ 40,340,140	$ 40,479,140	$ 40,479,140	$ (592,380)	-1.4%
	Total Beginning Balance	$ 24,647,500	$ 33,923,217	$ 34,659,470	$ 37,408,715	$ 41,071,520	$ 40,340,140	$ 40,479,140	$ 40,479,140	$ (592,380)	-1.4%
	Total Resources	$ 45,522,470	$ 49,952,142	$ 52,966,680	$ 50,640,865	$ 61,547,600	$ 56,544,110	$ 56,544,110	$ 56,544,110	$ (5,003,490)	-8.1%

City of Salem Budget
System Development Charges (SDCs) Fund
FY 2024

SDCs 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
52120	MAIL	$ -	$ 6,682	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
52130	SUPPLIES	-	2,941	-	20	-	-	-	-	-	-
52140	PRINTING AND DUPLICATION	-	894	-	1,041	-	-	-	-	-	-
52150	RECORDING FEES	-	454	-	-	-	-	-	-	-	-
52320	ADVERTISING	-	1,233	-	1,210	-	-	-	-	-	-
52460	COMMUNICATION - OTHER	-	-	-	615	-	-	-	-	-	-
52620	CONSTRUCTION CONTRACTS	31,839,130	3,827,467	35,488,900	2,566,430	41,171,730	41,366,720	41,366,720	41,366,720	194,990	0.5%
52640	ENGINEERING / ARCHITECT SERVICES	240,000	1,157,737	59,250	858,646	467,370	400,000	400,000	400,000	(67,370)	-14.4%
52650	LEGAL / COURT SERVICES	-	6,328	-	3,591	-	-	-	-	-	-
52670	OTHER PROFESSIONAL SERVICES	10,000	905,090	60,000	185,924	40,000	200,000	200,000	200,000	160,000	400.0%
52740	PERMITS	-	70,352	-	12,440	-	-	-	-	-	-
52815	CONTROLLED EQUIPMENT	-	122,778	-	-	-	-	-	-	-	-
52820	SMALL EQUIPMENT AND SUPPLIES	-	25,523	-	3,110	-	-	-	-	-	-
52830	COMPUTER SOFTWARE AND LICENSES	-	-	-	290	-	-	-	-	-	-
53375	CHEMICALS	-	106	-	-	-	-	-	-	-	-
53380	OTHER MAINTENANCE AND REPAIRS	-	10,984	-	13,493	-	-	-	-	-	-
53630	WATER	-	4,444	-	1,573	-	-	-	-	-	-
53640	SEWER	-	454	-	-	-	-	-	-	-	-
53720	TAXES AND ASSESSMENTS	-	3,699	-	198	-	-	-	-	-	-
53767	BANKING AND INVESTMENT FEES	-	31,609	-	39,430	222,000	60,000	60,000	60,000	(162,000)	-73.0%
53768	DIRECT BANKING FEES	-	1,447	-	1,409	-	-	-	-	-	-
53769	CARD PROCESSING FEES	-	149,373	-	108,942	-	-	-	-	-	-
53770	BAD DEBT - WRITE OFF	-	2,000	-	-	-	-	-	-	-	-
53790	CONSTRUCTION - UNSPECIFIED	8,341,390	-	14,472,360	-	15,294,950	8,338,950	8,338,950	8,338,950	(6,956,000)	-45.5%
53799	OTHER EXPENSES	-	-	-	215	-	-	-	-	-	-
53812	INTRA CITY - DIRECT CHG (LABOR)	931,550	980,370	1,468,240	786,399	1,640,420	1,577,930	1,577,930	1,577,930	(62,490)	-3.8%
53851	COPY	-	12,117	-	4,180	-	-	-	-	-	-
53853	PRINTING	-	540	-	-	-	-	-	-	-	-
54810	SPECIAL PAYMENTS - RIGHT OF WAY	429,190	431,607	350,000	11,326	385,610	385,610	385,610	385,610	-	-
54811	SPECIAL PAYMENTS - PERMANENT EASEMENT	-	2,145,347	-	4,387	-	-	-	-	-	-
54850	OTHER SPECIAL PAYMENTS	-	281,852	-	2,582,815	-	-	-	-	-	-
	Total Materials and Services	$ 41,791,260	$ 10,183,427	$ 51,898,750	$ 7,187,684	$ 59,222,080	$ 52,329,210	$ 52,329,210	$ 52,329,210	$ (6,892,870)	-11.6%
55110	LAND	$ 1,371,210	$ -	$ 342,930	$ 150,486	$ 1,755,520	$ 3,839,900	$ 3,839,900	$ 3,839,900	$ 2,084,380	118.7%
55130	EQUIPMENT AND MACHINERY	-	-	-	83,233	-	-	-	-	-	-
	Total Capital Outlay	$ 1,371,210	$ -	$ 342,930	$ 233,719	$ 1,755,520	$ 3,839,900	$ 3,839,900	$ 3,839,900	$ 2,084,380	118.7%
62110	INTERFUND TRANSFERS	$ 375,000	$ 375,000	$ 725,000	725,000	$ 570,000	$ 375,000	$ 375,000	$ 375,000	$ (195,000)	-34.2%
62115	INTRAFUND TRANSFERS OUT	1,985,000	1,985,000	-	-	-	-	-	-	-	-
	Total Interfund Transfers	$ 2,360,000	$ 2,360,000	$ 725,000	$ 725,000	$ 570,000	$ 375,000	$ 375,000	$ 375,000	$ (195,000)	-34.2%
	Total Expenditures	$ 45,522,470	$ 12,543,427	$ 52,966,680	$ 8,146,403	$ 61,547,600	$ 56,544,110	$ 56,544,110	$ 56,544,110	$ (5,003,490)	-8.1%

City of Salem Budget
Self Insurance Benefits Fund Assumptions and Trends
FY 2024

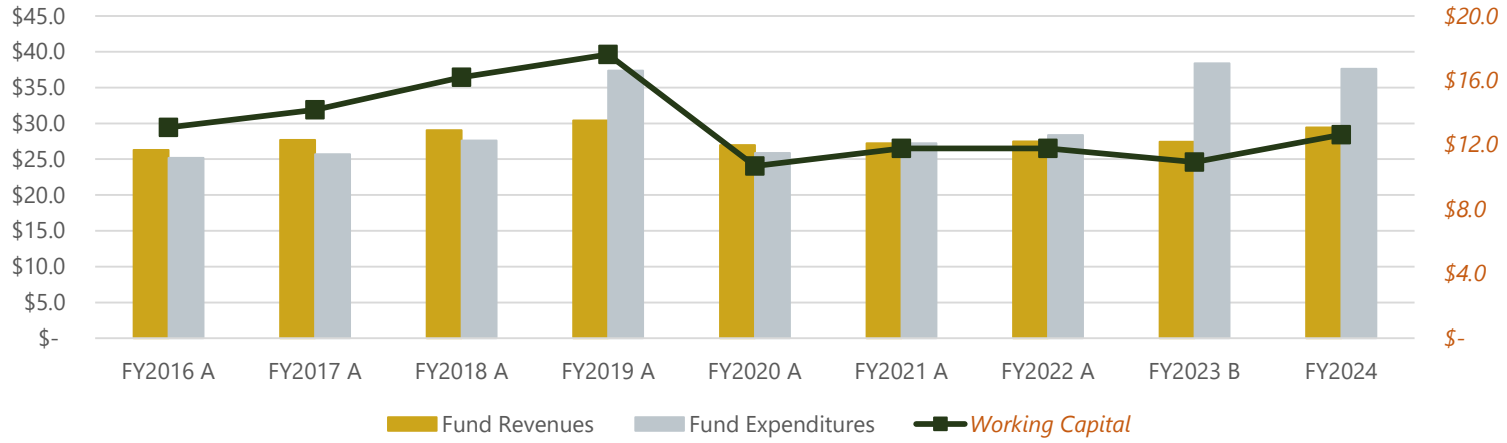
Account	Assumption	Amount
	Proceeds from and expenses of the Self Insurance Fund program activities	
35135	Insurance Premiums - COBRA / Retirees: premium income received from Comprehensive Omnibus Budget Reconciliation Act (COBRA) participants and retirees	$ 847,270
35140	Insurance Premiums - Employee: premium income received for employee share of benefits not covered by the City	$ 1,439,730
35145	Insurance Premiums - Employer: premium income billed back to departments for medical, dental, and vision	$ 25,204,780
53710 53711	Claims and Damages: expense paid by the City for medical, dental, and vision self insurance programs	$ 19,468,830

Not all revenues and expenses included on the following pages are highlighted here.

See the result area of *Good Governance* for more information about Self Insurance Fund program expenses.

Self Insurance Fund Revenues, Expenditures, and Working Capital - Multi-Year View

In millions



For the purposes of budgeting, the Self Insurance Fund reserves are fully appropriated, which causes the spike in expense for the two budget years.

FY 2020 reflects the move of the Risk programs to the Self Insurance Risk Fund.

City of Salem Budget
Self Insurance Benefits Fund Recap
FY 2024

	Admin	Medical	Dental	Vision	
	Benefits Admin	Medical	Dental	Vision	Total Benefits
Resources					
Beginning Balance	$ -	$ 8,569,440	$ 2,417,860	$ 1,645,020	$ 12,632,320
Interest Earnings	-	75,300	-	-	75,300
Other Revenue	-	1,884,940	-	-	1,884,940
Premiums - paid by employees	-	1,346,900	69,270	23,560	1,439,730
Premiums - billed to departments	-	23,222,900	1,478,330	503,550	25,204,780
Premiums - COBRA / Retirees	-	801,810	34,500	10,960	847,270
	$ -	$ 35,901,290	$ 3,999,960	$ 2,183,090	$ 42,084,340
Expenditures					
Services Provided by the General Fund (support services charge / cost allocation)	$ 459,490	$ -	$ -	$ -	$ 459,490
Third Party Administration	146,530	605,360	95,350	20,160	867,400
Insurance Premiums	-	7,611,180	290,690	-	7,901,870
Claims Expenses	-	17,927,240	1,212,270	329,320	19,468,830
Appropriated Claims Expense Reserve	7,326,440	-	-	-	7,326,440
Wellness Program / Clinic	105,060	580,820	-	-	685,880
Employee Assistance Program	33,990	-	-	-	33,990
Contracted Programs	97,000	-	-	-	97,000
Other Operating Expenses	721,060	86,570	-	-	807,630
	$ 8,889,570	$ 26,811,170	$ 1,598,310	$ 349,480	$ 37,648,530
Unappropriated Balance	$ (8,889,570)	$ 9,090,120	$ 2,401,650	$ 1,833,610	$ 4,435,810

City of Salem Budget
Self Insurance Benefits Fund
FY 2024

Self Insurance Benefits 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
32695	OTHER FEE	$ -	$ -	$ -	$ 75	$ -	$ -	$ -	$ -	$ -	-
	Total Sales, Fees, Licenses, Permits	$ -	$ -	$ -	$ 75	$ -	$ -	$ -	$ -	$ -	-
35135	INSURANCE PREMIUM - COBRA / RETIREE	$ 1,107,370	$ 874,430	$ 816,580	$ 800,151	$ 883,180	$ 847,270	$ 847,270	$ 847,270	$ (35,910)	-4.1%
35140	INSURANCE PREMIUM - EMPLOYEE	1,040,740	1,310,408	1,223,860	1,302,418	1,323,520	1,439,730	1,439,730	1,439,730	116,210	8.8%
35145	INSURANCE PREMIUM - EMPLOYER	23,332,580	23,029,709	23,253,610	23,474,552	23,260,000	25,204,780	25,204,780	25,204,780	1,944,780	8.4%
35212	INTRAFUND - DIRECT CHG (LABOR)	-	4,074	-	24,548	-	-	-	-	-	-
	Total Internal / Intergovernmental	$ 25,480,690	$ 25,218,621	$ 25,294,050	$ 25,601,669	$ 25,466,700	$ 27,491,780	$ 27,491,780	$ 27,491,780	$ 2,025,080	8.0%
35641	US DEPT OF THE TREASURY	$ -	$ 287	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
	Total Federal Grants	$ -	$ 287	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
36210	INTEREST	$ 114,000	$ 180,685	$ 154,000	$ 120,340	$ 142,060	$ 75,300	$ 75,300	$ 75,300	$ (66,760)	-47.0%
36835	STOPLOSS REIMBURSEMENT	1,544,060	1,811,924	1,590,000	1,601,259	1,830,040	1,884,940	1,884,940	1,884,940	54,900	3.0%
36895	OTHER REVENUE	-	-	-	139,786	-	-	-	-	-	-
	Total Other Revenue	$ 1,658,060	$ 1,992,609	$ 1,744,000	$ 1,861,386	$ 1,972,100	$ 1,960,240	$ 1,960,240	$ 1,960,240	$ (11,860)	-0.6%
39910	BEGINNING WORKING CAPITAL	$ 11,272,350	$ 11,784,075	$ 10,928,210	$ 11,774,430	$ 10,937,010	$ 12,632,320	$ 12,632,320	$ 12,632,320	$ 1,695,310	15.5%
	Total Beginning Balance	$ 11,272,350	$ 11,784,075	$ 10,928,210	$ 11,774,430	$ 10,937,010	$ 12,632,320	$ 12,632,320	$ 12,632,320	$ 1,695,310	15.5%
	Total Resources	$ 38,411,100	$ 38,995,592	$ 37,966,260	$ 39,237,560	$ 38,375,810	$ 42,084,340	$ 42,084,340	$ 42,084,340	$ 3,708,530	9.7%

City of Salem Budget
Self Insurance Benefits Fund
FY 2024

Self Insurance Benefits 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	$ 310,710	$ 262,142	$ 327,910	$ 205,597	$ 377,660	$ 467,220	$ 467,220	$ 467,220	$ 89,560	23.7%
51020	SEASONAL AND RELIEF	-	-	-	-	18,800	19,350	19,350	19,350	550	2.9%
51030	OVERTIME	1,010	-	910	5,635	700	690	690	690	(10)	-1.4%
51100	INCENTIVES	3,150	3,114	3,210	3,567	3,540	3,930	3,930	3,930	390	11.0%
51120	LEAVE PAYOFF	3,010	511	2,510	549	1,000	1,000	1,000	1,000	-	-
51130	CAR ALLOWANCE	-	-	-	-	-	1,070	1,070	1,070	1,070	-
51135	CELL PHONE ALLOWANCE	460	200	460	-	-	-	-	-	-	-
51210	FICA AND MEDICARE	24,350	19,089	25,630	17,072	30,720	37,460	37,460	37,460	6,740	21.9%
51221	WORKERS' COMP PREMIUM	-	-	1,580	1,570	1,760	2,940	2,940	2,940	1,180	67.0%
51222	WORKERS' COMP STATE ASSMT	110	67	110	58	140	260	260	260	120	85.7%
51225	PAID FAMILY LEAVE - STATE ASSMT	-	-	1,670	-	1,980	4,910	4,910	4,910	2,930	148.0%
51240	EMPLOYER - RETIREMENT PERS	52,240	41,997	58,300	40,059	66,640	86,750	86,750	86,750	20,110	30.2%
51243	PERS UNFUNDED LIABILITY	16,400	16,400	17,450	17,450	18,430	20,450	20,450	20,450	2,020	11.0%
51245	EMPLOYER - PERS PICKUP	19,100	15,355	20,100	13,781	22,960	28,430	28,430	28,430	5,470	23.8%
51250	INSURANCE - MEDICAL	70,920	61,332	81,680	56,135	98,020	118,680	118,680	118,680	20,660	21.1%
51255	INSURANCE - VISION	1,820	1,594	2,020	1,428	2,350	2,650	2,650	2,650	300	12.8%
51260	INSURANCE - DENTAL	6,040	5,235	6,800	4,639	7,700	8,700	8,700	8,700	1,000	13.0%
51265	INSURANCE - LIFE	800	600	1,230	531	1,610	1,730	1,730	1,730	120	7.5%
51270	INSURANCE - DISABILITY	880	710	910	628	1,050	1,220	1,220	1,220	170	16.2%
	Total Personal Services	$ 511,000	$ 428,346	$ 552,480	$ 368,699	$ 655,060	$ 807,440	$ 807,440	$ 807,440	$ 152,380	23.3%
52110	SUBSCRIPTIONS AND BOOKS	$ -	$ 2,200	$ -	$ 10,325	$ -	$ 12,780	$ 12,780	$ 12,780	$ 12,780	-
52120	MAIL	2,500	1,880	3,500	662	3,570	2,510	2,510	2,510	(1,060)	-29.7%
52130	SUPPLIES	8,000	998	8,200	1,112	8,440	3,960	3,960	3,960	(4,480)	-53.1%
52340	EMPLOYEE RECOGNITION	-	5,738	1,500	3,804	1,550	14,950	14,950	14,950	13,400	864.5%
52405	TELEPHONE - OFFICE	920	860	910	903	1,120	1,110	1,110	1,110	(10)	-0.9%
52410	TELEPHONE - CELLULAR	-	1,070	1,000	513	1,040	820	820	820	(220)	-21.2%
52510	TRAINING	5,560	2,900	5,560	514	5,730	38,230	38,230	38,230	32,500	567.2%
52540	MEALS	-	-	-	-	-	17,000	17,000	17,000	17,000	-
52560	REGISTRATION	-	-	-	-	-	10,100	10,100	10,100	10,100	-
52670	OTHER PROFESSIONAL SERVICES	1,291,230	1,243,416	1,323,270	1,261,383	1,317,890	1,448,220	1,448,220	1,448,220	130,330	9.9%
52710	MEMBERSHIP DUES	-	762	420	239	430	730	730	730	300	69.8%
52815	CONTROLLED EQUIPMENT	1,190	4,003	1,600	-	1,650	21,460	21,460	21,460	19,810	1200.6%
52830	COMPUTER SOFTWARE AND LICENSES	680	1,207	1,910	1,388	1,970	3,960	3,960	3,960	1,990	101.0%
53210	INSURANCE	5,536,050	6,317,989	6,479,710	6,779,080	6,408,430	7,901,870	7,901,870	7,901,870	1,493,440	23.3%
53211	LIABILITY INSURANCE	1,130	1,130	1,190	1,190	1,400	2,140	2,140	2,140	740	52.9%
53220	INSURANCE-RESERVE	10,751,670	-	9,527,660	-	10,160,770	7,326,440	7,326,440	7,326,440	(2,834,330)	-27.9%
53510	BUILDING RENTAL	-	42,175	48,000	50,874	47,470	51,950	51,950	51,950	4,480	9.4%
53710	CLAIMS AND DAMAGES	16,896,170	16,506,990	16,600,030	16,595,682	16,417,430	16,464,720	16,464,720	16,464,720	47,290	0.3%
53711	PRESCRIPTION CLAIMS	3,106,720	2,324,465	3,106,720	2,965,335	3,072,550	3,004,110	3,004,110	3,004,110	(68,440)	-2.2%
53720	TAXES AND ASSESSMENTS	7,210	5,217	7,210	7,762	7,130	8,300	8,300	8,300	1,170	16.4%
53763	MEDICAL - SUPPLIES	-	22,367	5,000	24,551	4,950	600	600	600	(4,350)	-87.9%
53767	BANKING AND INVESTMENT FEES	10,500	10,859	11,500	12,812	11,850	33,380	33,380	33,380	21,530	181.7%
53812	INTRA CITY - DIRECT CHG (LABOR)	-	17,521	12,000	35,445	12,360	-	-	-	(12,360)	-100.0%

City of Salem Budget
Self Insurance Benefits Fund
FY 2024

Self Insurance Benefits 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
52820	SMALL EQUIPMENT AND SUPPLIES	-	1,103	-	3,443	-	5,900	5,900	5,900	5,900	-
53851	COPY	6,000	3,395	7,000	3,819	7,170	5,890	5,890	5,890	(1,280)	-17.9%
53865	BUILDING SECURITY	-	-	-	-	-	470	470	470	470	-
53900	SUPPORT SERVICES CHARGE	274,570	274,570	259,890	259,890	225,850	459,490	459,490	459,490	233,640	103.4%
	Total Materials and Services	$ 37,900,100	$ 26,792,816	$ 37,413,780	$ 28,020,726	$ 37,720,750	$ 36,841,090	$ 36,841,090	$ 36,841,090	$ (879,660)	-2.3%
	Total Expenditures	$ 38,411,100	$ 27,221,162	$ 37,966,260	$ 28,389,425	$ 38,375,810	$ 37,648,530	$ 37,648,530	$ 37,648,530	$ (727,280)	-1.9%

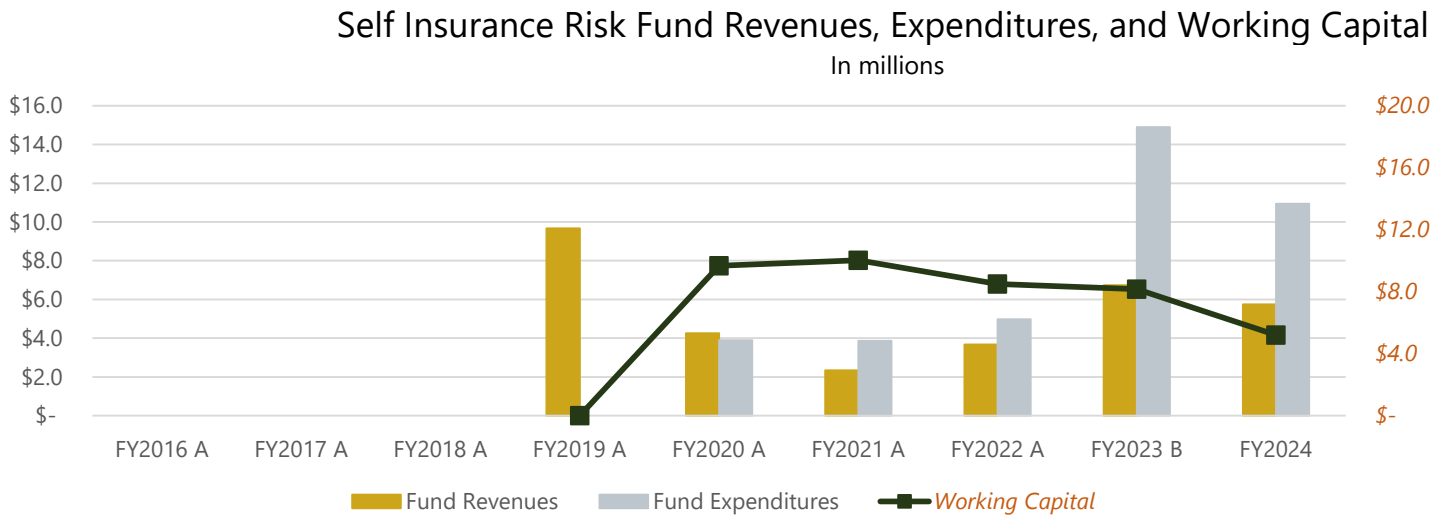
CITY OF Salem
AT YOUR SERVICE

City of Salem Budget
Self Insurance Risk Fund Assumptions and Trends
FY 2024

Account	Assumption	Amount	Account	Assumption	Amount
Proceeds from and expenses of the Self Insurance Fund program activities					
35145	Insurance Premiums - Employer: premium income billed back to departments for liability and workers compensation	$ 5,653,170	53710	Claims and Damages: expense paid by the City for workers' compensation and liability self insurance programs	$ 1,908,940

Not all revenues and expenses included on the following pages are highlighted here.

See the result area of *Good Governance* for more information about Self Insurance Fund program expenses.



For the purposes of budgeting, the Self Insurance Fund reserves are fully appropriated, which causes the spike in expense for the two budget years.

In FY 2020 the Risk program moved from what is now the Self Insurance Benefits Fund to this new fund.

City of Salem Budget
Self Insurance Risk Fund Assumptions and Trends
FY 2024

	Workers Compensation	Liability and Casualty	Total Risk
Resources			
Beginning Balance	$ 3,476,580	$ 1,731,470	$ 5,208,050
Interest Earnings	58,360	26,750	85,110
Premiums - billed to departments	2,199,310	3,453,860	5,653,170
	$ 5,734,250	$ 5,212,080	$ 10,946,330
Expenditures			
Services Provided by the General Fund (support services charge / cost allocation)	$ 59,070	$ 359,270	$ 418,340
Third Party Administration / Contracted Services	196,460	60,370	256,830
Insurance Premiums	386,610	2,645,290	3,031,900
Claims Expenses	1,399,320	509,620	1,908,940
Appropriated Claims Expense Reserve	3,110,180	849,710	3,959,890
Other Operating Expenses	582,610	787,820	1,370,430
	$ 5,734,250	$ 5,212,080	$ 10,946,330
Unappropriated Balance	$ -	$ -	$ -

City of Salem Budget
Self Insurance Risk Fund Assumptions and Trends
FY 2024

Self Insurance 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
35145	INSURANCE PREMIUM - EMPLOYER	$ 2,141,590	$ 2,141,510	$ 3,525,820	$ 3,525,860	$ 6,581,250	$ 5,653,170	$ 5,653,170	$ 5,653,170	$ (928,080)	-14.1%
	Total Internal / Intergovernmental	$ 2,141,590	$ 2,141,510	$ 3,525,820	$ 3,525,860	$ 6,581,250	$ 5,653,170	$ 5,653,170	$ 5,653,170	$ (928,080)	-14.1%
35212	INTRAFUND - DIRECT CHG (LABOR)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
32310	ACCIDENT AND FIRE RECOVERY	$ -	$ 57,225	$ -	$ 52,819	$ -	$ -	$ -	$ -	$ -	-
36210	INTEREST	120,000	146,526	140,000	81,784	147,640	85,110	85,110	85,110	(62,530)	-42.4%
36895	OTHER REVENUE	-	-	-	7,327	-	-	-	-	-	-
	Total Other Revenue	$ 120,000	$ 203,751	$ 140,000	$ 141,930	$ 147,640	$ 85,110	$ 85,110	$ 85,110	$ (62,530)	-42.4%
39110	INTERFUND TRANSFERS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
	Total Beginning Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
39910	BEGINNING WORKING CAPITAL	$ 9,241,850	$ 10,028,737	$ 8,280,510	$ 8,505,364	$ 8,161,930	$ 5,208,050	$ 5,208,050	$ 5,208,050	$ (2,953,880)	-36.2%
	Total Beginning Balance	$ 9,241,850	$ 10,028,737	$ 8,280,510	$ 8,505,364	$ 8,161,930	$ 5,208,050	$ 5,208,050	$ 5,208,050	$ (2,953,880)	-36.2%
	Total Resources	$ 11,503,440	$ 12,373,998	$ 11,946,330	$ 12,173,154	$ 14,890,820	$ 10,946,330	$ 10,946,330	$ 10,946,330	$ (3,944,490)	-26.5%

City of Salem Budget
Self Insurance Risk Fund Assumptions and Trends
FY 2024

Self Insurance 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	$ 458,900	$ 428,807	$ 483,520	$ 411,165	$ 616,840	$ 754,690	$ 754,690	$ 754,690	$ 137,850	22.3%
51020	SEASONAL AND RELIEF	-	-	-	-	-	-	-	-	-	-
51120	LEAVE PAYOFF	9,050	4,050	6,400	20,440	6,400	6,390	6,390	6,390	(10)	-0.2%
51130	CAR ALLOWANCE	-	-	-	-	-	-	-	-	-	-
51135	CELL PHONE ALLOWANCE	480	470	480	954	960	940	940	940	(20)	-2.1%
51195	OTHER PAY / BENEFITS	3,140	-	3,440	-	3,930	4,750	4,750	4,750	820	20.9%
51210	FICA AND MEDICARE	35,840	30,825	37,500	32,125	47,750	58,290	58,290	58,290	10,540	22.1%
51221	WORKERS' COMP PREMIUM	-	-	2,290	2,290	2,550	4,500	4,500	4,500	1,950	76.5%
51222	WORKERS' COMP STATE ASSMT	150	104	150	105	150	330	330	330	180	120.0%
51225	PAID FAMILY LEAVE - STATE ASSMT	-	-	2,460	-	3,130	7,620	7,620	7,620	4,490	143.5%
51240	EMPLOYER - RETIREMENT PERS	85,360	75,569	91,860	73,112	115,310	156,210	156,210	156,210	40,900	35.5%
51243	PERS UNFUNDED LIABILITY	22,430	22,430	25,680	25,680	27,110	33,350	33,350	33,350	6,240	23.0%
51245	EMPLOYER - PERS PICKUP	28,090	24,504	29,420	22,878	37,460	45,730	45,730	45,730	8,270	22.1%
51250	INSURANCE - MEDICAL	129,780	92,283	116,380	91,887	142,610	175,130	175,130	175,130	32,520	22.8%
51255	INSURANCE - VISION	3,440	2,437	3,040	2,365	3,430	4,050	4,050	4,050	620	18.1%
51260	INSURANCE - DENTAL	11,620	8,217	10,270	7,975	11,620	13,680	13,680	13,680	2,060	17.7%
51265	INSURANCE - LIFE	1,270	963	1,940	1,000	1,990	2,690	2,690	2,690	700	35.2%
51270	INSURANCE - DISABILITY	1,270	1,128	1,330	1,168	1,680	2,020	2,020	2,020	340	20.2%
	Total Personal Services	$ 790,820	$ 691,785	$ 816,160	$ 693,144	$ 1,022,920	$ 1,270,370	$ 1,270,370	$ 1,270,370	$ 247,450	24.2%
52110	SUBSCRIPTIONS AND BOOKS	$ -	$ -	$ -	$ 69	$ -	$ -	$ -	$ -	$ -	-
52120	MAIL	600	1	600	49	500	500	500	500	-	-
52130	SUPPLIES	2,500	89	2,500	269	2,530	2,530	2,530	2,530	-	-
52360	RECRUITMENT FEES	-	-	40	74	40	40	40	40	-	-
52405	TELEPHONE - OFFICE	1,240	1,146	1,220	1,203	1,490	1,480	1,480	1,480	(10)	-0.7%
52410	TELEPHONE - CELLULAR	220	2,114	540	1,571	550	2,180	2,180	2,180	1,630	296.4%
52510	TRAINING	5,900	384	5,900	600	8,810	9,260	9,260	9,260	450	5.1%
52520	TRAVEL	-	16	-	-	-	-	-	-	-	-
52540	MEALS	-	13	-	36	-	-	-	-	-	-
52550	MILEAGE	1,000	220	1,200	487	1,750	1,500	1,500	1,500	(250)	-14.3%
52650	LEGAL / COURT SERVICES	-	(190)	-	-	-	-	-	-	-	-
52670	OTHER PROFESSIONAL SERVICES	242,730	198,581	247,250	164,211	303,330	256,830	256,830	256,830	(46,500)	-15.3%
52710	MEMBERSHIP DUES	-	225	90	295	860	500	500	500	(360)	-41.9%
52815	CONTROLLED EQUIPMENT	9,400	12,522	7,500	15,010	9,010	7,900	7,900	7,900	(1,110)	-12.3%
52820	SMALL EQUIPMENT AND SUPPLIES	-	73	-	(116)	10,000	2,000	2,000	2,000	(8,000)	-80.0%
52830	COMPUTER SOFTWARE AND LICENSES	52,070	29,790	52,700	44,778	34,500	61,400	61,400	61,400	26,900	78.0%
53210	INSURANCE	987,660	1,178,166	1,449,860	1,818,777	1,749,850	3,031,900	3,031,900	3,031,900	1,282,050	73.3%
53211	LIABILITY INSURANCE	1,560	1,560	1,730	1,730	2,040	3,300	3,300	3,300	1,260	61.8%
53220	INSURANCE-RESERVE	6,606,380	-	7,013,860	-	9,732,700	3,959,890	3,959,890	3,959,890	(5,772,810)	-59.3%
53710	CLAIMS AND DAMAGES	2,450,000	1,399,247	1,976,000	1,849,061	1,675,000	1,908,940	1,908,940	1,908,940	233,940	14.0%

City of Salem Budget
Self Insurance Risk Fund Assumptions and Trends
FY 2024

Self Insurance 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
53734	SAFETY CLOTHING AND EQUIPMENT	-	-	600	-	610	-	-	-	(610)	-100.0%
53767	BANKING AND INVESTMENT FEES	7,500	8,741	7,500	8,634	7,610	6,430	6,430	6,430	(1,180)	-15.5%
53812	INTRA CITY - DIRECT CHG (LABOR)	-	1,567	-	14,960	-	-	-	-	-	-
53851	COPY	1,000	25	1,000	24	1,010	200	200	200	(810)	-80.2%
53854	PHOTOCOPIES	300	-	300	-	300	200	200	200	(100)	-33.3%
53865	BUILDING SECURITY	-	-	-	-	-	640	640	640	640	-
53900	SUPPORT SERVICES CHARGE	342,560	342,560	359,780	359,780	325,410	418,340	418,340	418,340	92,930	28.6%
	Total Materials and Services	$ 10,712,620	$ 3,176,849	$ 11,130,170	$ 4,281,501	$ 13,867,900	$ 9,675,960	$ 9,675,960	$ 9,675,960	$ (4,191,940)	-30.2%
	Total Expenditures	$ 11,503,440	$ 3,868,635	$ 11,946,330	$ 4,974,645	$ 14,890,820	$ 10,946,330	$ 10,946,330	$ 10,946,330	$ (3,944,490)	-26.5%

CITY OF Salem
AT YOUR SERVICE

City of Salem Budget
Streetlight Fund Assumptions and Trends
FY 2024

Account	Assumption	Amount
	Proceeds from or expenses of Streetlight Fund program activities	
32381	Streetlight Fee: charged to utility account customers in Salem based on customer classification and number of dwelling units	$ 1,981,660

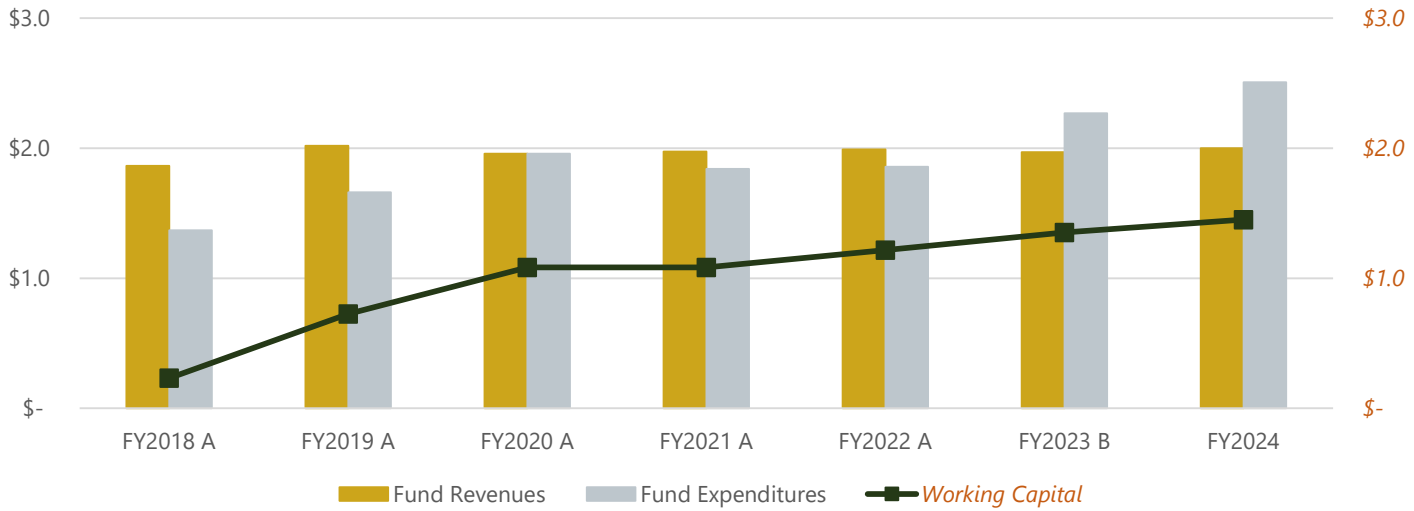
Account	Assumption	Amount
53620	Electricity: power for streetlights, estimating an 11.9% increase over the FY 2023 budget	$ 1,165,010

Not all revenues and expenses included on the following pages are highlighted here.

See the result area *Safe, Reliable, and Efficient Infrastructure* for more information about Streetlight Fund program expenses.

Streetlight Fund Revenues, Expenditures, and Working Capital - Multi-Year View

In millions



City of Salem Budget
Streetlight Fund
FY 2024

Streetlight 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
32310	ACCIDENT AND FIRE RECOVERY	$ 5,000	$ 6,001	$ 5,000	$ 15,091	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ -	-
32381	STREETLIGHT FEE	1,928,900	1,944,023	1,939,660	1,965,316	1,944,520	1,981,660	1,981,660	1,981,660	37,140	1.9%
32895	OTHER PERMITS	-	-	2,000	350	2,600	2,700	2,700	2,700	100	3.8%
	Total Sales, Fees, Licenses, Permits	$ 1,933,900	$ 1,950,025	$ 1,946,660	$ 1,980,757	$ 1,952,120	$ 1,989,360	$ 1,989,360	$ 1,989,360	$ 37,240	1.9%
36210	INTEREST	$ 16,500	$ 13,439	$ 16,530	$ 9,627	$ 16,530	$ 9,870	$ 9,870	$ 9,870	$ (6,660)	-40.3%
36895	OTHER REVENUE	-	10,914	-	-	-	-	-	-	-	-
	Total Other Revenue	$ 16,500	$ 24,353	$ 16,530	$ 9,627	$ 16,530	$ 9,870	$ 9,870	$ 9,870	$ (6,660)	-40.3%
39910	BEGINNING WORKING CAPITAL	$ 982,400	$ 1,082,488	$ 1,159,640	$ 1,217,298	$ 1,352,930	$ 1,450,760	$ 1,450,760	$ 1,450,760	$ 97,830	7.2%
	Total Beginning Balance	$ 982,400	$ 1,082,488	$ 1,159,640	$ 1,217,298	$ 1,352,930	$ 1,450,760	$ 1,450,760	$ 1,450,760	$ 97,830	7.2%
	Total Resources	$ 2,932,800	$ 3,056,865	$ 3,122,830	$ 3,207,682	$ 3,321,580	$ 3,449,990	$ 3,449,990	$ 3,449,990	$ 128,410	3.9%

City of Salem Budget
Streetlight Fund
FY 2024

Streetlight Fund Expenditures

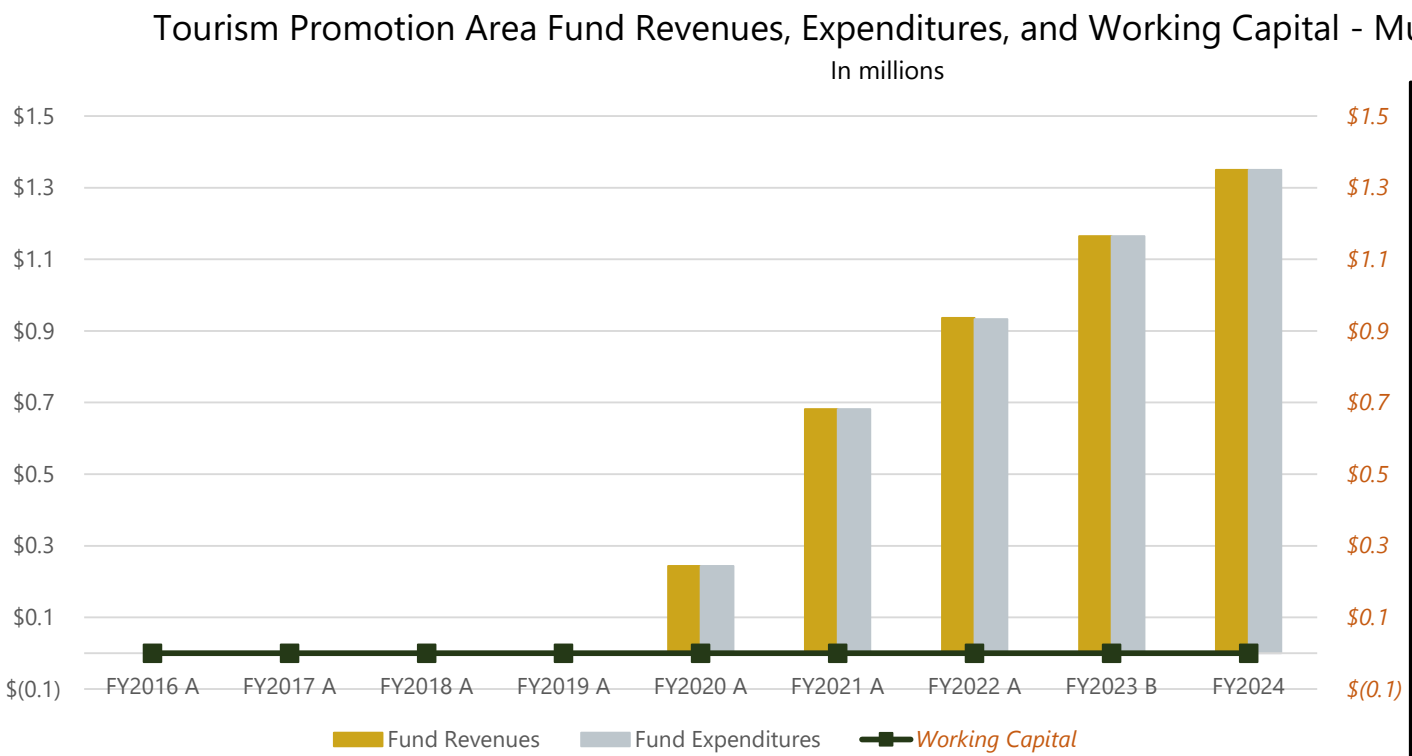
Account	Description	Budget FY 2021	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023	Mgr Rec FY 2024	BC Rec FY 2024	Adopted FY 2024	Difference from FY 2023	% Chg Difference
52130	SUPPLIES	$ -	$ 84	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
52670	OTHER PROFESSIONAL SERVICES	53,050	44,562	15,000	14,578	45,900	45,900	45,900	45,900	-	-
53380	OTHER MAINTENANCE AND REPAIRS	159,140	38,328	125,000	92,286	125,000	125,000	125,000	125,000	-	-
53620	ELECTRIC	927,000	982,225	982,620	959,304	1,041,580	1,165,010	1,165,010	1,165,010	123,430	11.9%
53650	REFUSE DISPOSAL	-	-	-	-	-	-	-	-	-	-
53767	BANKING AND INVESTMENT FEES	260	809	270	1,028	280	290	290	290	10	3.6%
53769	CARD PROCESSING FEES	-	-	-	-	-	-	-	-	-	-
53770	BAD DEBT - WRITE OFF	5,400	2,562	5,560	44,123	5,730	5,900	5,900	5,900	170	3.0%
53812	INTRA CITY - DIRECT CHG (LABOR)	10,400	3,918	11,020	3,116	11,460	11,460	11,460	11,460	-	-
53900	SUPPORT SERVICES CHARGE	26,680	26,680	30,670	30,670	27,150	42,160	42,160	42,160	15,010	55.3%
	Total Materials and Services	$ 1,181,930	$ 1,099,168	$ 1,170,140	$ 1,145,106	$ 1,257,100	$ 1,395,720	$ 1,395,720	$ 1,395,720	$ 138,620	11.0%
60120	PRINCIPAL	$ 218,890	$ 218,856	$ 192,090	$ 192,089	$ 199,580	$ 199,460	$ 199,460	$ 199,460	$ (120)	-0.1%
60130	INTEREST	21,540	21,543	19,830	19,830	12,340	12,470	12,470	12,470	130	1.1%
	Total Debt Service	$ 240,430	$ 240,399	$ 211,920	$ 211,919	$ 211,920	$ 211,930	$ 211,930	$ 211,930	$ 10	0.0%
											-
61110	CONTINGENCIES	$ 200,000	$ -	$ 200,000	$ -	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ -	-
	Total Contingencies	$ 200,000	$ -	$ 200,000	$ -	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ -	-
62110	TRANSFERS TO OTHER FUNDS	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 600,000	$ 700,000	$ 700,000	$ 700,000	$ 100,000	16.7%
	Total Interfund Transfers	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 600,000	$ 700,000	$ 700,000	$ 700,000	$ 100,000	16.7%
	Total Expenditures	$ 2,122,360	$ 1,839,567	$ 2,082,060	$ 1,857,025	$ 2,269,020	$ 2,507,650	$ 2,507,650	$ 2,507,650	$ 238,630	10.5%

CITY OF Salem
AT YOUR SERVICE

City of Salem Budget
Tourism Promotion Area Assumptions and Trends
FY 2024

Account	Assumption	Amount
33110	Assessment: collections of the Tourism Promotion Area fee, a 2% charge on overnight stays in Hotels / Motels and bookings made through intermediaries in Salem.	$ 1,350,000

Account	Assumption	Amount
54850	Other Special Payments: payment of 95% of collections of the Tourism Promotion Area fee are returned to the City's destination marketing organization	$ 1,282,500



The Fund was established in 2019, when City Council approved the TPA and established a 2% fee on overnight stays in Salem that were booked through third party intermediaries and in hotel/motels. The revenues from the TPA are paid to the City's Destination Marketing Organization (DMO), currently Travel Salem, for marketing activities related to tourism such as sponsorship of events that would attract out of town visitors.

City of Salem Budget
Tourism Promotion Area
FY 2024

Tourism Promotion Area 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
33110	ASSESSMENT - PRINCIPAL	$ 930,000	$ 681,308	$ 896,030	$ 936,491	$ 1,164,590	$ 1,350,000	$ 1,350,000	$ 1,350,000	$ 185,410	15.9%
	Total Assessments	$ 930,000	$ 681,308	$ 896,030	$ 936,491	$ 1,164,590	$ 1,350,000	$ 1,350,000	$ 1,350,000	$ 185,410	15.9%
39910	BEGINNING WORKING CAPITAL	$ -	$ -	$ -	$ (0)	$ -	$ -	$ -	$ -	$ -	-
	Total Beginning Balance	$ -	$ -	$ -	$ (0)	$ -	$ -	$ -	$ -	$ -	-
	Total Resources	$ 930,000	$ 681,308	$ 896,030	$ 936,490	$ 1,164,590	$ 1,350,000	$ 1,350,000	$ 1,350,000	$ 185,410	15.9%

Tourism Promotion Area 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
53768	DIRECT BANKING FEES	$ 100	$ 51	$ 60	$ 110	$ 120	$ 120	$ 120	$ 120	$ -	-
53769	CARD PROCESSING FEES	4,790	5,091	3,770	8,757	6,870	6,880	6,880	6,880	10	0.1%
53812	INTRA CITY - DIRECT CHG (LABOR)	-	24,497	-	24,690	-	60,500	60,500	60,500	60,500	-
54850	OTHER SPECIAL PAYMENTS	883,500	651,669	861,230	899,097	1,109,360	1,282,500	1,282,500	1,282,500	173,140	15.6%
	Total Materials and Services	$ 888,390	$ 681,309	$ 865,060	$ 932,656	$ 1,116,350	$ 1,350,000	$ 1,350,000	$ 1,350,000	$ 417,344	20.9%
62110	TRANSFERS TO OTHER FUNDS	$ 41,610	$ -	$ 30,970	$ -	$ 48,240	$ -	$ -	$ -	$ (48,240)	-100.0%
	Total Interfund Transfers	$ 41,610	$ -	$ 30,970	$ -	$ 48,240	$ -	$ -	$ -	$ -	-100.0%
	Total Expenditures	$ 930,000	$ 681,309	$ 896,030	$ 932,656	$ 1,164,590	$ 1,350,000	$ 1,350,000	$ 1,350,000	$ 417,344	15.9%

City of Salem Budget
Transportation Services Fund Assumptions and Trends
FY 2024

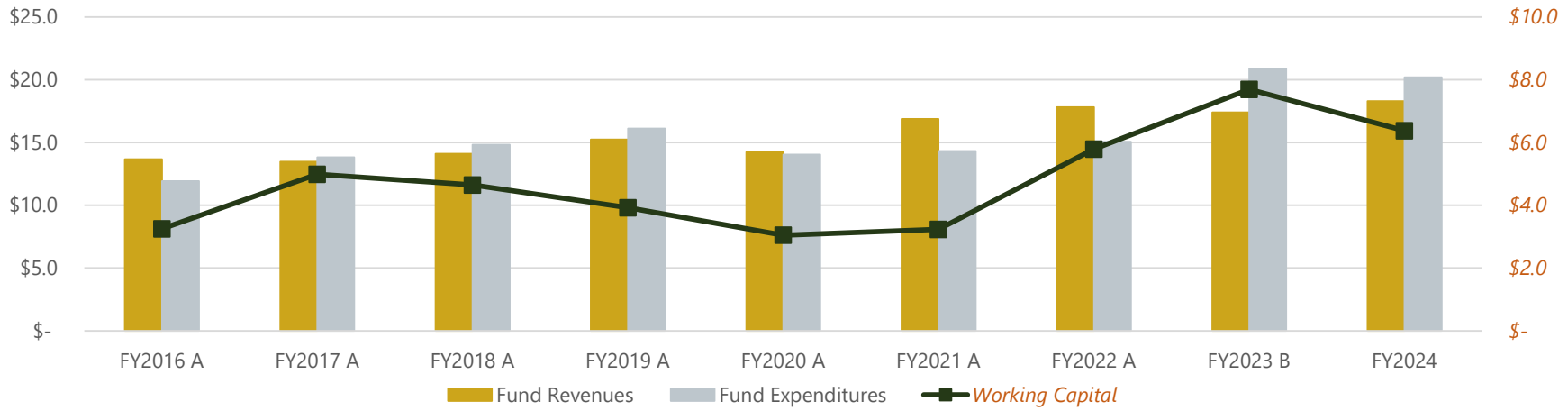
Account	Assumption	Amount
	Proceeds for Transportation Fund program activities	
32820	Street Use Permits: for use of public right-of-way including lane closures, estimating a 7.4% decrease from the FY 2023 Budget	$ 169,070
35212	Intrafund Direct Chg (Labor): internal to the City charging fund-to-fund for labor, estimating a 1.0% decrease from the FY 2023 Budget	$ 1,016,600
35213	Intrafund Budgeted Transfers: internal to the City charging monthly for a set amount to support certain services, estimating a 18.3% increase over the FY 2023 Budget	$ 1,425,950
32515	Intrafund Interdept. Billings: internal to the City as a reimbursement for expenses paid, estimating a 10.5% increase over the FY 2023 Budget	$ 658,870
35310	State Highway Revenue: Salem's share of certain net revenues collected by the Motor Vehicles Division, Highway Division, and Public Utility Commissioner; estimating a 2.5% increase over the FY 2023 Budget	$ 14,084,870

Not all revenues included on the next page are highlighted here.

See the result area *Safe, Reliable, and Efficient Infrastructure* for more information about Transportation Fund program expenses.

Transportation Services Fund Revenues, Expenditures, and Working Capital - Multi-Year View

In millions



City of Salem Budget
Transportation Services Fund Resources
FY 2024

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
32310	ACCIDENT AND FIRE RECOVERY	$ 10,300	$ 231,030	$ 10,610	$ 214,444	$ 10,930	$ -	$ -	$ -	$ (10,930)	-100.0%
32320	DOCUMENT SALES	1,030	1,468	1,060	1,808	1,090	1,120	1,120	1,120	30	2.8%
32355	SIGN REPAIRS / INSTALL	3,090	6,089	3,180	8,369	3,280	3,380	3,380	3,380	100	3.0%
32640	PW SERVICE FEE	9,400	8,858	11,920	16,404	12,980	13,370	13,370	13,370	390	3.0%
32695	OTHER FEE	-	-	-	105	-	131,250	131,250	131,250	131,250	-
32820	STREET USE PERMITS	172,000	150,399	177,170	152,560	182,490	169,070	169,070	169,070	(13,420)	-7.4%
32895	OTHER PERMITS	4,640	-	4,700	6,728	5,150	210	210	210	(4,940)	-95.9%
	Total Sales, Fees, Licenses, Permits	$ 200,460	$ 397,844	$ 208,640	$ 400,418	$ 215,920	$ 318,400	$ 318,400	$ 318,400	$ 102,480	47.5%
33110	ASSESSMENT - PRINCIPAL	$ 4,120	$ 230	$ 4,240	$ 1,526	$ 4,370	$ 4,500	$ 4,500	$ 4,500	$ 130	3.0%
33115	ASSESSMENT - INTEREST	1,030	155	1,060	549	1,090	1,120	1,120	1,120	30	2.8%
	Total Assessments	$ 5,150	$ 385	$ 5,300	$ 2,074	$ 5,460	$ 5,620	$ 5,620	$ 5,620	$ 160	2.9%
34110	LAND / BUILDING RENT	$ 2,040	$ 2,019	$ 2,040	$ 1,129	$ 2,050	$ 1,000	$ 1,000	$ 1,000	$ (1,050)	-51.2%
	Total Rent	$ 2,040	$ 2,019	$ 2,040	$ 1,129	$ 2,050	$ 1,000	$ 1,000	$ 1,000	$ (1,050)	-51.2%
35212	INTRAFUND - DIRECT CHG (LABOR)	$ 997,470	$ 784,300	$ 1,030,530	$ 909,951	$ 1,027,180	$ 1,016,600	$ 1,016,600	$ 1,016,600	$ (10,580)	-1.0%
35213	INTRAFUND - BUDGETED TRANSFERS	1,100,720	1,100,720	1,164,290	1,164,292	1,205,020	1,425,950	1,425,950	1,425,950	220,930	18.3%
35215	INTRAFUND - INTERDEPARTMENTAL BILLINGS	382,690	334,005	368,270	345,513	596,230	658,870	658,870	658,870	62,640	10.5%
35310	STATE HIGHWAY REVENUE	13,167,040	12,517,440	12,957,240	13,950,126	13,741,640	14,084,870	14,084,870	14,084,870	343,230	2.5%
35350	CHEMEKETA COMM COLLEGE	1,550	-	1,600	-	1,650	1,700	1,700	1,700	50	3.0%
35361	STATE REIMBURSEMENT	130,300	91,268	134,210	124,371	134,210	130,260	130,260	130,260	(3,950)	-2.9%
35367	CITY OF KEIZER	34,480	30,025	35,510	17,292	35,680	30,930	30,930	30,930	(4,750)	-13.3%
35370	MARION COUNTY	30,140	40,157	31,040	32,570	31,970	41,360	41,360	41,360	9,390	29.4%
35395	OTHER GOVERNMENT AGENCIES	-	479	-	-	-	-	-	-	-	-
35633	US FEDERAL HIGHWAY TRANSPORTATION	280,020	281,520	288,420	288,420	297,070	305,980	305,980	305,980	8,910	3.0%
35641	US DEPT OF THE TREASURY	-	1,163,345	464,930	464,930	-	-	-	-	-	-
	Total Internal / Intergovernmental	$ 16,124,410	$ 16,343,258	$ 16,476,040	$ 17,297,464	$ 17,070,650	$ 17,696,520	$ 17,696,520	$ 17,696,520	$ 625,870	3.7%
36210	INTEREST	$ 32,960	$ 42,350	$ 33,950	$ 45,982	$ 34,970	$ 200,000	$ 200,000	$ 200,000	$ 165,030	471.9%
36810	BAD DEBT RECOVERY	-	4,044	-	624	-	-	-	-	-	-
36815	WAGE RECOVERY	-	4,692	-	-	-	-	-	-	-	-
36820	DONATIONS	-	-	-	343	-	-	-	-	-	-
36895	OTHER REVENUE	2,060	5,469	2,120	491	2,180	2,180	2,180	2,180	-	-
	Total Other Revenue	$ 35,020	$ 56,554	$ 36,070	$ 47,441	$ 37,150	$ 202,180	$ 202,180	$ 202,180	$ 165,030	444.2%
39110	INTERFUND TRANSFERS	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ -	-
	Total Interfund Transfers	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ -	-
39910	BEGINNING WORKING CAPITAL	$ 2,790,670	$ 3,238,378	$ 4,329,390	$ 5,795,170	$ 7,693,900	$ 6,374,780	$ 6,374,780	$ 6,374,780	$ (1,319,120)	-17.1%
	Total Beginning Balance	$ 2,790,670	$ 3,238,378	$ 4,329,390	$ 5,795,170	$ 7,693,900	$ 6,374,780	$ 6,374,780	$ 6,374,780	$ (1,319,120)	-17.1%
	Total Resources	$ 19,232,750	$ 20,113,439	$ 21,132,480	$ 23,618,695	$ 25,100,130	$ 24,673,500	$ 24,673,500	$ 24,673,500	$ (426,630)	-1.7%

City of Salem Budget
Transportation Services Fund Expenditures
FY 2024

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	SALARY AND WAGES	$ 3,792,440	$ 3,428,769	$ 3,880,280	$ 3,687,533	$ 4,232,090	$ 4,492,440	$ 4,492,440	$ 4,492,440	$ 260,350	6.2%
51015	PREMIUM PAY	-	493	-	225	-	-	-	-	-	-
51020	SEASONAL AND RELIEF	241,610	47,733	249,410	31,155	27,510	27,310	27,310	27,310	(200)	-0.7%
51025	HOLIDAY - REGULAR	-	1,911	-	1,553	-	-	-	-	-	-
51030	OVERTIME	109,360	182,795	121,310	132,231	154,680	159,550	159,550	159,550	4,870	3.1%
51080	STANDBY	39,630	43,540	36,410	42,714	34,880	48,120	48,120	48,120	13,240	38.0%
51090	DIFFERENTIAL	10,610	8,059	10,690	7,896	11,730	10,930	10,930	10,930	(800)	-6.8%
51100	INCENTIVES	7,950	7,734	8,090	7,969	8,560	9,370	9,370	9,370	810	9.5%
51120	LEAVE PAYOFF	26,560	23,805	30,130	20,666	43,780	68,950	68,950	68,950	25,170	57.5%
51195	OTHER PAY / BENEFITS	10,800	925	5,390	-	2,700	5,410	5,410	5,410	2,710	100.4%
51210	FICA AND MEDICARE	323,480	279,608	331,730	295,371	345,260	367,630	367,630	367,630	22,370	6.5%
51221	WORKERS' COMP PREMIUM	-	-	61,800	61,810	36,120	42,290	42,290	42,290	6,170	17.1%
51222	WORKERS' COMP STATE ASSMT	1,720	1,122	1,720	1,111	1,690	2,980	2,980	2,980	1,290	76.3%
51225	PAID FAMILY LEAVE - STATE ASSMT	-	-	21,680	-	22,530	48,050	48,050	48,050	25,520	113.3%
51230	UNEMPLOYMENT	-	23,324	20,000	8,202	20,000	20,010	20,010	20,010	10	0.0%
51240	EMPLOYER - RETIREMENT PERS	779,030	701,258	797,210	736,520	862,370	961,940	961,940	961,940	99,570	11.5%
51243	PERS UNFUNDED LIABILITY	208,290	208,290	218,400	218,400	224,350	237,070	237,070	237,070	12,720	5.7%
51245	EMPLOYER - PERS PICKUP	244,970	216,139	245,140	226,890	269,120	287,310	287,310	287,310	18,190	6.8%
51250	INSURANCE - MEDICAL	1,003,330	909,555	1,105,480	993,044	1,227,410	1,325,850	1,325,850	1,325,850	98,440	8.0%
51255	INSURANCE - VISION	24,750	22,207	26,590	23,939	28,690	29,630	29,630	29,630	940	3.3%
51260	INSURANCE - DENTAL	85,850	77,609	92,100	82,323	97,200	98,540	98,540	98,540	1,340	1.4%
51265	INSURANCE - LIFE	8,510	7,773	12,610	8,130	13,390	13,830	13,830	13,830	440	3.3%
51270	INSURANCE - DISABILITY	2,720	2,589	2,810	2,538	2,800	2,880	2,880	2,880	80	2.9%
51310	PHYSICAL EXAMINATIONS	-	-	-	90	-	-	-	-	-	-
	Total Personal Services	$ 6,921,610	$ 6,195,239	$ 7,278,980	$ 6,590,311	$ 7,666,860	$ 8,260,090	$ 8,260,090	$ 8,260,090	$ 593,230	7.7%
52110	SUBSCRIPTIONS AND BOOKS	$ 1,850	$ -	$ 1,350	$ 1,340	$ 2,410	$ 1,050	$ 1,050	$ 1,050	$ (1,360)	-56.4%
52120	MAIL	1,300	218	250	919	1,060	1,070	1,070	1,070	10	0.9%
52130	SUPPLIES	42,100	37,080	42,100	21,283	47,820	58,100	58,100	58,100	10,280	21.5%
52150	RECORDING FEES	600	106	400	-	400	400	400	400	-	-
52320	ADVERTISING	6,800	1,538	8,200	2,549	8,210	8,200	8,200	8,200	(10)	-0.1%
52340	EMPLOYEE RECOGNITION	-	306	-	364	-	-	-	-	-	-
52360	RECRUITMENT FEES	550	178	1,450	293	1,570	1,350	1,350	1,350	(220)	-14.0%
52405	TELEPHONE - OFFICE	350	329	350	352	360	350	350	350	(10)	-2.8%
52410	TELEPHONE - CELLULAR	45,820	43,010	46,510	47,442	45,820	49,890	49,890	49,890	4,070	8.9%
52460	COMMUNICATION - OTHER	600	480	500	296	490	490	490	490	-	-
52510	TRAINING	22,700	1,664	21,900	7,574	23,120	27,100	27,100	27,100	3,980	17.2%
52540	MEALS	750	-	750	-	770	850	850	850	80	10.4%
52550	MILEAGE	1,510	-	-	-	-	-	-	-	-	-
52640	ENGINEERING / ARCHITECT SERVICES	75,000	292	75,000	28,217	50,000	120,000	120,000	120,000	70,000	140.0%
52670	OTHER PROFESSIONAL SERVICES	693,710	624,538	724,900	620,361	1,376,370	1,837,330	1,837,330	1,837,330	460,960	33.5%
52710	MEMBERSHIP DUES	11,100	10,458	13,060	12,413	13,940	14,560	14,560	14,560	620	4.4%
52720	LICENSES / CERTIFICATIONS	3,960	5,659	5,780	5,841	6,680	6,150	6,150	6,150	(530)	-7.9%
52810	SMALL TOOLS	16,980	11,037	19,980	20,251	19,150	22,000	22,000	22,000	2,850	14.9%
52815	CONTROLLED EQUIPMENT	28,000	21,624	17,500	152,693	337,060	318,520	318,520	318,520	(18,540)	-5.5%
52820	SMALL EQUIPMENT AND SUPPLIES	19,100	13,520	28,800	18,601	30,310	30,300	30,300	30,300	(10)	0.0%
52830	COMPUTER SOFTWARE AND LICENSES	53,420	68,330	67,170	39,568	70,160	74,780	74,780	74,780	4,620	6.6%

City of Salem Budget
Transportation Services Fund Expenditures
FY 2024

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
52910	DIESEL FUEL	165,000	86,714	144,000	90,550	144,000	123,570	123,570	123,570	(20,430)	-14.2%
52915	DIESEL EXHAUST FLUID	-	-	-	66	-	-	-	-	-	-
52930	GASOLINE	70,000	53,480	75,000	57,289	77,000	66,950	66,950	66,950	(10,050)	-13.1%
52940	LP / CNG GAS	3,800	2,762	3,750	3,079	3,760	3,500	3,500	3,500	(260)	-6.9%
52950	LUBRICANTS	180	-	140	-	140	150	150	150	10	7.1%
53211	LIABILITY INSURANCE	204,830	204,830	180,200	180,200	246,370	351,570	351,570	351,570	105,200	42.7%
53310	VEHICLE MAINTENANCE	253,330	346,772	308,000	369,796	335,600	370,090	370,090	370,090	34,490	10.3%
53320	EQUIPMENT MAINTENANCE	13,310	10,443	13,020	7,307	14,140	13,600	13,600	13,600	(540)	-3.8%
53340	FACILITIES MAINTENANCE	-	16	-	3,680	-	-	-	-	-	-
53350	RADIO MAINTENANCE	400	-	-	107	-	-	-	-	-	-
53375	CHEMICALS	530	-	500	-	500	500	500	500	-	-
53380	OTHER MAINTENANCE AND REPAIRS	1,898,090	1,172,019	1,930,960	1,573,839	1,977,230	2,379,740	2,379,740	2,379,740	402,510	20.4%
53530	OUTSIDE RENTAL	40,250	68,762	59,300	55,857	127,350	118,710	118,710	118,710	(8,640)	-6.8%
53610	GAS	4,350	5,016	3,990	6,730	5,290	2,400	2,400	2,400	(2,890)	-54.6%
53620	ELECTRIC	168,350	188,693	178,740	181,703	189,200	197,750	197,750	197,750	8,550	4.5%
53650	REFUSE DISPOSAL	29,700	33,489	40,500	24,797	43,400	52,300	52,300	52,300	8,900	20.5%
53731	CLOTHING - UNIFORMS (TAXABLE)	1,410	1,194	2,040	1,318	2,020	1,700	1,700	1,700	(320)	-15.8%
53733	CLOTHING - UNIFORMS (TAX-EXEMPT)	-	190	-	-	-	-	-	-	-	-
53734	SAFETY CLOTHING AND EQUIPMENT	34,130	26,526	34,130	26,054	34,910	26,400	26,400	26,400	(8,510)	-24.4%
53740	CLOTHING - CLEANING CHARGES	950	766	950	722	970	300	300	300	(670)	-69.1%
53767	BANKING AND INVESTMENT FEES	6,060	3,858	6,510	6,907	9,990	11,000	11,000	11,000	1,010	10.1%
53768	DIRECT BANKING FEES	50	46	50	27	50	50	50	50	-	-
53769	CARD PROCESSING FEES	2,200	6,040	2,200	2,885	2,200	2,200	2,200	2,200	-	-
53770	BAD DEBT - WRITE OFF	-	-	-	186	-	-	-	-	-	-
53812	INTRA CITY - DIRECT CHG (LABOR)	9,760	18,390	14,000	9,041	11,000	6,000	6,000	6,000	(5,000)	-45.5%
53813	INTRA CITY - BUDGETED TRANSFERS	1,011,280	1,011,190	1,049,500	1,049,502	1,071,540	1,766,970	1,766,970	1,766,970	695,430	64.9%
53815	INTRA CITY - INTERDEPARTMENTAL BILLINGS	1,907,090	1,464,437	1,964,300	1,445,663	2,062,600	150,000	150,000	150,000	(1,912,600)	-92.7%
53830	RADIO	112,960	112,960	91,530	91,530	161,480	250,340	250,340	250,340	88,860	55.0%
53840	MOTOR POOL RENTAL	522,440	510,090	526,660	526,660	492,870	536,450	536,450	536,450	43,580	8.8%
53841	EQUIPMENT REPLACEMENT CHARGE	575,000	230,000	190,000	190,000	450,000	230,600	230,600	230,600	(219,400)	-48.8%
53851	COPY	3,800	813	5,020	2,204	3,030	2,000	2,000	2,000	(1,030)	-34.0%
53853	PRINTING	250	-	100	-	510	500	500	500	(10)	-2.0%
53854	PHOTOCOPIES	-	930	-	709	-	-	-	-	-	-
53855	SHOPS FACILITIES MAINTENANCE	26,710	26,710	28,180	28,180	29,310	47,600	47,600	47,600	18,290	62.4%
53860	BUILDING SERVICES	2,000	100	2,000	4,324	-	-	-	-	-	-
53865	BUILDING SECURITY	-	-	-	-	-	6,720	6,720	6,720	6,720	-
53900	SUPPORT SERVICES CHARGE	853,310	853,310	895,470	895,470	708,920	1,270,880	1,270,880	1,270,880	561,960	79.3%
54811	SPECIAL PAYMENTS - PERMANENT EASEMENT	-	2,700	-	300	-	-	-	-	-	-
	Total Materials and Services	$ 8,947,720	$ 7,283,613	$ 8,826,690	$ 7,817,039	$ 10,241,080	$ 10,563,030	$ 10,563,030	$ 10,563,030	$ 321,950	3.1%
55130	EQUIPMENT AND MACHINERY	$ 275,000	$ 27,348	$ 294,000	$ 43,978	$ 440,000	$ 328,000	$ 328,000	$ 328,000	$ (112,000)	-25.5%
55150	FLEET REPLACEMENT	-	-	-	6,565	-	-	-	-	-	-
	Total Capital Outlay	$ 275,000	$ 27,348	$ 294,000	$ 50,542	$ 440,000	$ 328,000	$ 328,000	$ 328,000	$ (112,000)	-25.5%
61110	CONTINGENCIES	$ 500,000	$ -	$ 500,000	$ -	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ -	-
	Total Contingencies	$ 500,000	$ -	$ 500,000	$ -	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ -	-
62110	TRANSFERS TO OTHER FUNDS	$ 812,070	$ 812,070	$ 606,970	$ 606,970	$ 2,048,640	$ 550,850	$ 550,850	$ 550,850	$ (1,497,790)	-73.1%
	Total Interfund Transfers	$ 812,070	$ 812,070	$ 606,970	$ 606,970	$ 2,048,640	$ 550,850	$ 550,850	$ 550,850	$ (1,497,790)	-73.1%
	Total Expenditures	$ 17,456,400	$ 14,318,270	$ 17,506,640	$ 15,064,862	$ 20,896,580	$ 20,201,970	$ 20,201,970	$ 20,201,970	$ (694,610)	-3.3%

City of Salem Budget
Trust Fund Assumptions and Trends
FY 2024

Account	Assumption	Amount
32345	Community Enforcement Fee: revenue derived from the remediation of blighted properties in Salem; estimating a 100% decrease from the FY 2023 Budget	$ -
32640	PW Service Fee: developer fees held in trust for Public Works projects; estimating no change from the FY 2023 Budget	$ 60,000

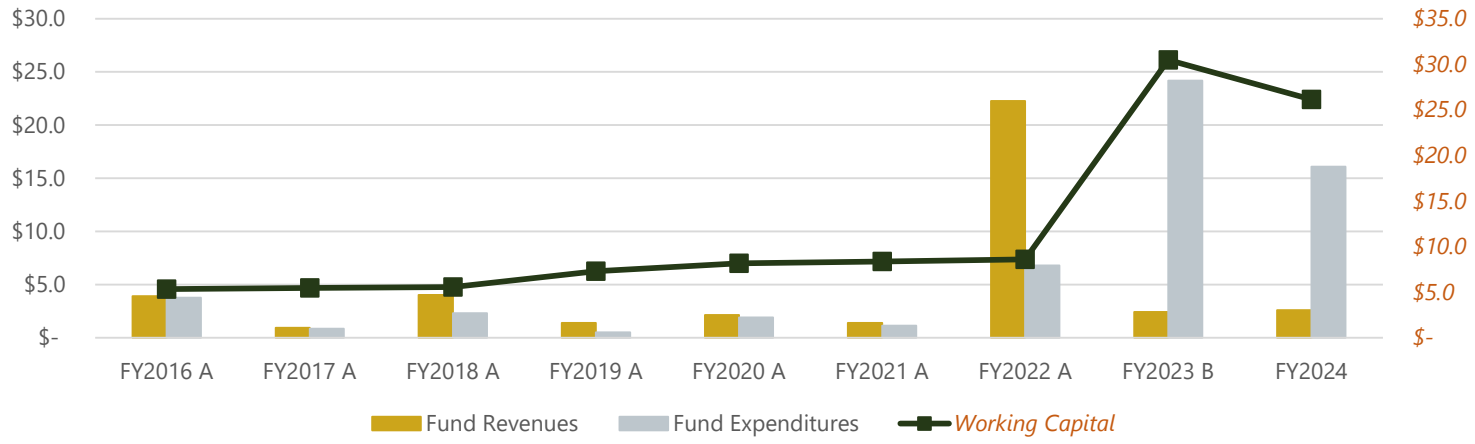
Account	Assumption	Amount
36895	Other Revenues: includes $500,000 of appropriation authority for unanticipated revenues, also forfeited funds held in several trust accounts; estimating a 2.3% decrease from the FY 2023 Budget	$ 1,622,910
39110	Interfund Transfers: includes transfers for the senior center and historical residential toolbox grants; estimating no change from the FY 2023 Budget	$ 17,500

Not all revenues included on the next page are highlighted here.

See all six result areas and the Miscellaneous section of the budget document for more information about trust fund resources and expenses.

Trust Fund Revenues, Expenditures, and Working Capital - Multi-Year View

In millions



FY 2018 actual expenses include a transfer to the Information Technology Construction Fund for the telephone system replacement project.

FY 2022 increase is primarily due to the receipt of funds from the American Rescue Plan Act. These monies make up part of the amount held in fund 404.

Trust Funds

FY 2024

Actual Cash Balance 7/1/2021	Actual Cash Balance 7/1/2022	Account Number	Trust Account Title	Estimated Cash Bal. 6/30/2023	Anticipated FY 2023-24 Receipts	Anticipated FY 2023-24 Total Res	Anticipated FY 2023-24 Disbursements	Projected Cash Bal. 6/30/2024
$ -	$ -	403 60981060	Opiod Settlement Funds	$ 1,147,130	$ 272,940	$ 1,420,070	$ 1,420,070	$ -
-	413	404 60981010	Misc Federal and State Grants	12,838,160	-	12,838,160	10,914,740	1,923,420
19,759	14,430	421 20981700	Kingwood Tower	-	-	-	-	-
41,730	2,354	429 64989700	Enterprise Zone	2,400	50	2,450	2,450	-
30,810	31,276	430 25989800	Seismic Response	31,880	450	32,330	32,330	-
851	864	435 60982000	Youth Commission	-	-	-	-	-
14,870	23,788	436 58982600	Pioneer Cemetery Trust	38,790	11,800	50,590	30,000	20,590
79,538	215,574	440 21983500	Senior Center	107,440	12,100	119,540	81,500	38,040
3,223	3,272	445 25984000	SESNA Neighborhood Response	3,340	50	3,390	1,710	1,680
403,782	409,891	446 64989800	Railroad Bridge Maintenance	422,300	5,000	427,300	100,500	326,800
264,550	277,464	447 589831--	Parks Facilities Reserves	666,450	56,700	723,150	384,800	338,350
318,776	219,632	448 25985---	Neighborhood Enhancement	143,770	47,220	190,990	190,990	-
19,833	37,099	460 33982200	Friends of SPL	14,700	50,000	64,700	50,000	14,700
953,918	991,868	461 3398----	Library Gifts	752,280	375,000	1,127,280	375,000	752,280
14,426	14,644	462 33984200	Nora Anderson Estate	14,930	20	14,950	20	14,930
8,861	8,757	463 33985900	Dr. Helen Pearce Music Fund	7,230	2,000	9,230	2,000	7,230
21,457	21,202	464 33986400	Rise Estate	19,900	5,000	24,900	5,000	19,900
8,822	8,955	465 33986500	Rutter Bond Donation	9,130	9,000	18,130	9,000	9,130
332,415	230,543	467 35981700	Police Property Income	330,000	225,000	555,000	300,000	255,000
750	2,059	469 35981200	K-9 Trust	1,500	500	2,000	500	1,500
387,066	252,136	470 35981400	Police - Other Income	350,000	100,000	450,000	250,000	200,000
24,046	25,239	472 35982900	Police - Misc. Donations	28,000	100,000	128,000	50,000	78,000
672	(820)	473 35983800	Police Training	5,000	40,000	45,000	40,000	5,000
2,187	2,322	475 35987100	Neighborhood Watch	4,000	1,000	5,000	5,000	-
3,175	3,222	477 37987500	Fire - Prevention / Education / Trauma	3,260	100,000	103,260	100,000	3,260
289,858	123,031	479 35983---	Federal and State Forfeitures	369,470	415,000	784,470	619,370	165,100
67,586	68,609	483 37987200	Antique Fire Apparatus	70,000	30,000	100,000	30,000	70,000
292,609	307,371	486 58981900	Street Right-of-Way	351,190	3,500	354,690	350,000	4,690
4,454,665	5,077,006	490 589887--	Future Public Works Projects	8,394,380	222,530	8,616,910	207,280	8,409,630
4,656	3,802	493 58982210	Environmental Program Donations	-	1,200	1,200	-	1,200
50,000	-	500 60989500	Unanticipated	-	500,000	500,000	500,000	-
3,386	3,438	551 10983100	Willard C. Marshall	3,410	60	3,470	3,470	-
254,167	225,153	560 58985100	Woodmansee Park	16,980	11,600	28,580	28,500	80
8,660	8,791	570 33984700	J. Wesley Sullivan Trust	8,960	90	9,050	90	8,960
$ 8,381,104	$ 8,613,384			$ 26,155,980	$ 2,597,810	28,753,790	$ 16,084,320	$ 12,669,470

City of Salem Budget
Trust Fund
FY 2024

Trust 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
32310	ACCIDENT AND FIRE RECOVERY	$ -	$ -	$ 721,860	$ 721,860	$ -	$ -	$ -	$ -	$ -	-
32345	COMMUNITY ENFORCEMENT FEES	75,000	96,195	75,000	19,136	75,000	-	-	-	(75,000)	-100.0%
32610	SENIOR CENTER FEE	-	4,447	-	3,728	-	-	-	-	-	-
32633	LIBRARY - DAMAGED AND LOST MATERIALS	-	-	-	(23)	-	-	-	-	-	-
32640	PW SERVICE FEE	110,000	241,476	75,000	903,152	60,000	60,000	60,000	60,000	-	-
32695	OTHER FEE	-	-	-	-	-	6,800	6,800	6,800	6,800	-
	Total Sales, Fees, Licenses, Permits	$ 185,000	$ 342,118	$ 871,860	$ 1,647,853	$ 135,000	$ 66,800	$ 66,800	$ 66,800	$ (75,000)	-50.5%
35510	STATE GRANTS	$ 30,000	$ 29,407	$ 17,300,000	$ 17,333,854	$ -	$ -	$ -	$ -	$ -	-
35615	OTHER FEDERAL GRANTS	-	-	-	-	-	7,000	7,000	7,000	7,000	-
35640	US DEPT OF JUSTICE (OTHER)	-	1,200	-	423,272	-	-	-	-	-	-
	Total Internal / Intergovernmental	$ 30,000	$ 30,607	$ 17,300,000	$ 17,757,126	$ -	$ 7,000	$ 7,000	$ 7,000	$ 7,000	-
33115	ASSESSMENT - INTEREST	$ -	$ 18,353	$ -	$ 3,694	$ -	$ -	$ -	$ -	$ -	-
34110	LAND / BUILDING RENT	-	1,403	-	150	1,500	1,300	1,300	1,300	(200)	-13.3%
35495	OTHER AGENCIES	-	52,770	-	36,145	-	-	-	-	-	-
35641	US DEPT OF THE TREASURY	-	-	2,500,980	2,163,000	-	-	-	-	-	-
36106	TREE CODE VIOLATION	4,000	27,724	10,000	(13,854)	13,000	13,000	13,000	13,000	-	-
36130	CIVIL PENALTIES	-	-	-	3,750	-	-	-	-	-	-
36195	OTHER FINES AND FORFEITS	-	-	-	-	-	25,000	25,000	25,000	25,000	-
36210	INTEREST	218,410	141,152	203,280	160,980	182,860	285,800	285,800	285,800	102,940	56.3%
36820	DONATIONS	222,500	184,131	360,640	49,565	406,100	558,500	558,500	558,500	152,400	37.5%
36830	CORPORATE CARD REBATE	-	293	-	170	-	-	-	-	-	-
36895	OTHER REVENUE	1,417,500	564,603	1,428,580	432,837	1,661,430	1,622,910	1,622,910	1,622,910	(38,520)	-2.3%
	Total Other Revenue	$ 1,862,410	$ 990,428	$ 4,503,480	$ 2,836,437	$ 2,264,890	$ 2,506,510	$ 2,506,510	$ 2,506,510	$ 241,820	10.7%
38755	SALE OF ASSETS	$ -	$ -	$ -	$ 16,210	$ -	$ -	$ -	$ -	$ -	-
	Total Non / Operating Revenues	$ -	$ -	$ -	$ 16,210	$ -	$ -	$ -	$ -	$ -	-
39110	INTERFUND TRANSFERS	$ 17,500	$ 17,500	$ 17,500	$ 17,500	$ 17,500	$ 17,500	$ 17,500	$ 17,500	$ -	-
	Total Interfund Transfers	$ 17,500	$ 17,500	$ 17,500	$ 17,500	$ 17,500	$ 17,500	$ 17,500	$ 17,500	$ -	-
39910	BEGINNING WORKING CAPITAL	$ 8,257,180	$ 8,381,104	$ 13,118,850	$ 8,613,384	$ 30,479,450	$ 26,136,610	$ 26,136,610	$ 26,155,980	$ (4,323,470)	-14.2%
	Total Beginning Balance	$ 8,257,180	$ 8,381,104	$ 13,118,850	$ 8,613,384	$ 30,479,450	$ 26,136,610	$ 26,136,610	$ 26,155,980	$ (4,323,470)	-14.2%
	Total Resources	$ 10,352,090	$ 9,761,757	$ 35,811,690	$ 30,888,510	$ 32,896,840	$ 28,734,420	$ 28,734,420	$ 28,753,790	$ (4,149,650)	-12.6%

City of Salem Budget
Trust Fund
FY 2024

Trust 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
52110	SUBSCRIPTIONS AND BOOKS	$ -	$ 21,835	$ -	$ 125,418	$ -	$ -	$ -	$ -	$ -	-
52120	MAIL	-	387	-	303	-	-	-	-	-	-
52130	SUPPLIES	15,000	84,309	-	42,647	-	-	-	-	-	-
52150	RECORDING FEES	-	300	-	-	-	-	-	-	-	-
52320	ADVERTISING	-	1,615	-	1,103	-	-	-	-	-	-
52510	TRAINING	-	3,138	-	1,878	-	-	-	-	-	-
52520	TRAVEL	-	100	-	-	-	-	-	-	-	-
52540	MEALS	-	120	-	890	-	-	-	-	-	-
52670	OTHER PROFESSIONAL SERVICES	260,250	150,719	284,000	218,847	289,440	300,000	300,000	300,000	10,560	3.6%
52810	SMALL TOOLS	-	1,328	-	-	-	-	-	-	-	-
52815	CONTROLLED EQUIPMENT	-	226,441	1,100	144,671	-	-	-	-	-	-
52820	SMALL EQUIPMENT AND SUPPLIES	55,250	33,467	59,000	5,858	57,500	30,000	30,000	49,370	(8,130)	-14.1%
52830	COMPUTER SOFTWARE AND LICENSES	-	18,255	-	47,786	-	-	-	-	-	-
52860	OTHER AUTO SUPPLIES	-	-	-	104,756	-	-	-	-	-	-
52865	OTHER TECHNICAL SUPPLIES	-	469	-	-	-	-	-	-	-	-
52930	GASOLINE	-	278	-	-	-	-	-	-	-	-
53320	EQUIPMENT MAINTENANCE	-	5,623	-	1,632	-	-	-	-	-	-
53380	OTHER MAINTENANCE AND REPAIRS	-	312	-	3,735	-	-	-	-	-	-
53530	OUTSIDE RENTAL	-	-	-	701	-	-	-	-	-	-
53610	GAS	-	-	-	5,074	-	6,000	6,000	6,000	6,000	-
53620	ELECTRIC	-	-	-	7,839	-	8,500	8,500	8,500	8,500	-
53630	WATER	-	-	-	3,160	-	3,200	3,200	3,200	3,200	-
53733	CLOTHING - UNIFORMS (TAX-EXEMPT)	-	12,600	-	-	-	-	-	-	-	-
53734	SAFETY CLOTHING AND EQUIPMENT	-	26,730	-	-	-	-	-	-	-	-
53767	BANKING AND INVESTMENT FEES	6,590	4,796	6,760	13,504	8,120	7,950	7,950	7,950	(170)	-2.1%
53768	DIRECT BANKING FEES	-	1	-	14	-	100	100	100	100	-
53769	CARD PROCESSING FEES	-	151	-	1,777	-	-	-	-	-	-
53770	BAD DEBT - WRITE OFF	-	549	-	-	-	-	-	-	-	-
53799	OTHER EXPENSES	2,313,130	14,433	2,113,340	40,483	2,646,050	2,838,680	2,838,680	2,838,680	192,630	7.3%
53812	INTRA CITY - DIRECT CHG (LABOR)	5,000	21,803	5,000	51,535	5,000	5,000	5,000	5,000	-	-
53813	INTRA CITY - BUDGETED TRANSFERS	-	-	-	58,980	434,850	228,200	228,200	228,200	(206,650)	-47.5%
53815	INTRA CITY - INTERDEPARTMENTAL BILLINGS	-	-	143,000	-	-	-	-	-	-	-
53851	COPY	-	1,656	-	13,676	-	-	-	-	-	-
53853	PRINTING	-	144	-	-	-	-	-	-	-	-
53860	BUILDING SERVICES	-	-	-	14,538	-	-	-	-	-	-
54810	SPECIAL PAYMENTS - RIGHT OF WAY	-	-	-	2,163,000	-	-	-	-	-	-
54811	SPECIAL PAYMENTS - PERMANENT EASEMENT	-	-	-	800	-	-	-	-	-	-
54850	OTHER SPECIAL PAYMENTS	-	123,820	17,074,730	3,293,667	19,186,720	11,454,010	11,454,010	11,454,010	(7,732,710)	-40.3%
	Total Materials and Services	$ 2,655,220	$ 755,377	$ 19,686,930	$ 6,368,268	$ 22,627,680	$ 14,881,640	$ 14,881,640	$ 14,901,010	$ (7,726,670)	-34.1%

City of Salem Budget
Trust Fund
FY 2024

Trust 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
55130	EQUIPMENT AND MACHINERY	$ 500,000	$ 122,226	$ 500,000	$ 49,537	$ 600,000	$ -	$ -	$ -	$ (600,000)	-100.0%
	Total Capital Outlay	$ 500,000	$ 122,226	$ 500,000	$ 49,537	$ 600,000	$ -	$ -	$ -	$ (600,000)	-100.0%
62110	TRANSFERS TO OTHER FUNDS	$ 295,770	$ 270,770	$ 5,333,740	$ 372,847	$ 939,960	$ 1,183,310	$ 1,183,310	$ 1,183,310	$ 243,350	25.9%
62115	INTRAFUND TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-
	Total Interfund Transfers	$ 295,770	$ 270,770	$ 5,333,740	$ 372,847	$ 939,960	$ 1,183,310	$ 1,183,310	$ 1,183,310	$ 243,350	25.9%
	Total Expenditures	$ 3,450,990	$ 1,148,373	$ 25,520,670	$ 6,790,652	$ 24,167,640	$ 16,064,950	$ 16,064,950	$ 16,084,320	$ (8,083,320)	-33.4%

City of Salem Trust Funds
FY 2024

Trust fund budgets are aggregated for the purposes of adoption. This page and the following two pages are a comprehensive view of all trust fund activity. Department or division-assigned trust funds also appear in the Financial Summaries and the Service Area sections of the budget document.

Department or Division	Cost Center	Description
Budget	403-60981060	To receive settlement money from the National Opioids Settlement Fund. Monies can only be used for specific purposes regarding opioid treatment, addiction and recovery services.
Budget	404-6098101-:	To receive, hold, and disburse funds received for miscellaneous federal and state grants.
Information Technology	420-59980500:	The City of Salem owns the telephone system serving City offices. This account receives funds from City departments and outside agencies using this system. Proceeds fund management of the telephone system and replacement of equipment.
Police	421-20981700:	To receive rent from Salem Cellular Telephone Company's use of the Kingwood Tower and to provide associated maintenance.
Urban Development	429-64989700:	To receive payments in lieu of taxes from firms that failed to either meet the required level of investment or the required number of new jobs under the Enterprise Zone Program. Expenditure of enterprise zone in lieu of tax payments is restricted by state statute to certain activities which are supportive of the economic development objective.
Community Development	430-25989800:	To receive, hold, and disburse funds through assessment of one percent of building plan checks and building permit costs to pay for contracted architects and engineers performing damage assessments as a result of earthquakes.
Budget	435-60982000:	Pursuant to City Ordinance, funds are held by the City serving as the fiscal agent for the Youth Commission.
Parks	436-58982600:	To receive interest disbursements to be expended for maintenance of Pioneer Cemetery.
Recreation	440-21983500:	To receive, hold, and disburse donations and requests for the benefit of Center 50+.
Community Development	445-25984000:	To receive funds donated for project materials and newsletters for the Southeast Salem Neighborhood Association (SESNA) response effort.
Public Works	446-64989800:	To receive funds donated for funding maintenance of the railroad pedestrian bridge over the Willamette River.
Parks	447-589831--:	To receive private donations in support of city trees, park facilities, and recreation programs. To account for reserve funds for maintenance at Riverfront Park, Wallace Marine Park Softball Complex, and Pringle Hall Facility and the Peter Courtney Minto Island Bicycle and Pedestrian Bridge.
Community Development / City Manager's Office	448-2598----:	To receive, hold and disburse private donations and other funds for the benefit of neighborhoods, youth, historic preservation, and the City's tree canopy. This trust fund includes the Blight to Bright Program.
Library	460-33982200:	This account receives and disburses donations from the Friends of the Salem Public Library.
Library	461-33982400:	Created by Ordinance 71-43, this account receives monies that are used for Salem Public Library purposes. The expenditure of funds is subject to approval of the Library Advisory Board.
Library	462-33984200:	To receive funds donated for library purposes and expended at the direction of the Library Board.
Library	463-33985900:	Donations received from a settlement to be used to keep the library collection current through additions and replacements of books and music.
Library	464-33986400:	Funds received through settlement of a will to be used to purchase library materials pertaining to a variety of topics.

City of Salem Trust Funds
FY 2024

Trust fund budgets are aggregated for the purposes of adoption. This page and the following two pages are a comprehensive view of all trust fund activity. Department or division-assigned trust funds also appear in the Financial Summaries and the Service Area sections of the budget document.

Department or Division	Cost Center	Description
Library	465-33986500:	Mr. and Mrs. Haddon Rutter donated three City of Salem Bonds in exchange for a kiss from then-mayor Sue Miller. Most recently the funds were used for capital expenditures at the West Salem Library.
Police	467-35981700:	To account for the receipt of funds restricted for law enforcement use, to include: unclaimed and abandoned property, or evidence funds that are transferred to the City through court order.
Police	469-35981002:	Donations received for the exclusive support and use of the Police Department's K9 unit.
Police	470-35981400:	To account for the receipt of funds restricted for law enforcement use, to include: restitution and other revenue dedicated to law enforcement use.
Police	472-35982900:	To receive donations for the Buddy Bear Program and other miscellaneous donations made to the Police Department. Funds to be used for police purposes.
Police	473-35-98-38:	To receive funds from the State Board on Police Standards and Training and other sources. Funds are used to reimburse the City for police academy and other police training expenses.
Police	474-35983900:	To receive private sector donations to purchase materials for students participating in the D.A.R.E. program.
Police	475-35987100:	Receives contributions from citizens; proceeds are used to install neighborhood watch signs in residential areas.
Fire	477-37987500:	Receives donations from citizens; proceeds are used for Fire Department prevention and education programs.
Police	479-359831--:	Proceeds are received from the federal government through the sharing of seized assets under the drug enforcement program. Proceeds are restricted for law enforcement use.
Police	479-35983610:	Proceeds from assets seized by the Police Department under state law. Proceeds are restricted for law enforcement use.
Police	479-359837--:	Proceeds from assets seized by the Police Department under state law. Proceeds are restricted for law enforcement use.
Fire	483-37987200:	Established to restore, care for, and store older fire vehicles of historic value.
Public Works	486-58981900:	Pursuant to City resolution, proceeds from the sale of vacated right-of-way are held in this account until required to purchase new right-of-way.
Public Works	490-589887--:	To receive and hold funds resulting from development to be applied to localized public works improvements, reservoirs, and the Mill Creek Corporate Center.
Public Works	493-58982210:	This account accepts donations that will be used to offset annual expenses for environmental programs such as watershed projects, environmental construction projects (wetlands, fish ladders), outreach, and education.
Budget	551-10983100:	Pursuant to City resolution to receive gifts donations and bequests for the Willard Marshall Special Citizen Award.
Public Works	560-58985100:	Funds are held by Pioneer Trust Bank with interest only paid to the City to be used benefit of Woodmansee Park.
Library	570-33984700:	To receive contribution in honor of J. Wesley Sullivan, former Library Board Chairman. The annual interest income is to be used to purchase books for the Salem Library.

CITY OF Salem
AT YOUR SERVICE

City of Salem Budget
Utility Fund Assumptions and Trends
FY 2024

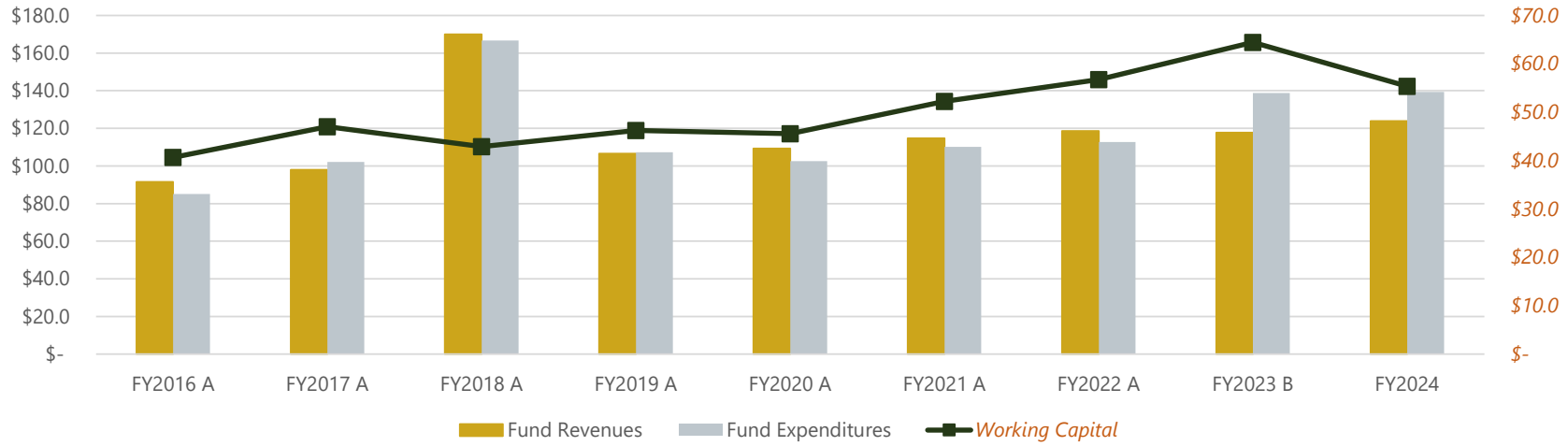
Account	Assumption	Amount
32160	Water / Wastewater / Stormwater Franchise Fees: five percent fee assessed on utility revenue for use of the City's right-of way, estimating a 6.9% increase over the FY 2023 Budget	$ 4,428,560
32236	Wastewater Connection: fees on new permitted development, estimating a 37% increase over the FY 2023 Budget	$ 30,000
32238	New Service Install Water: connection and testing fees, estimating a 3% increase over the FY 2023 Budget	$ 315,120
32244	Delay Assessment Connection Charge: for new connections to existing water and wastewater infrastructure on properties located in assessment districted established prior to 1989, change in methodology includes connection fee in SDC fees	$ 10,000
32330	Fire Service: monthly fees for properties with fire suppression systems, estimating a 2.4% increase over the FY 2023 Budget	$ 129,000
32354	Development Plan Review: for permitted development plan and plat review, estimating a 54.4% increase over the FY 2023 Budget	$ 825,000
32370	Water: sales revenue, estimating a 3.0% increase over the FY 2023 Budget	$ 34,897,800
32376	Wastewater: rate revenue, estimating a 8.0% increase over the FY 2023 Budget	$ 54,004,940
32377	Stormwater: rate revenue, estimating a 5.6% increase over the FY 2023 Budget	$ 17,085,900
32637	Backflow Program Fees: for backflow prevention assembly compliance, estimating a 64.3% increase over the FY 2023 Budget	$ 359,990
32638	Septic Waste Fees: to treat septage from chemical toilets and septic tanks, estimating a 3% increase over the FY 2023 Budget	$ 891,160
32639	Hauled Waste Fees: to treat waste hauled to treatment plant under contract, estimating a 3.0% increase over the FY 2023 Budget	$ 698,230
32640	Public Works Service Fees: for permits and agreements, estimating a 23.2% decrease from the FY 2023 Budget	$ 46,390
32644	Processing Fee: for utility customer account activation and reactivation, estimating a 59.7% decrease from the FY 2023 Budget	$ 168,250
32815	Public Works Construction Permits: for site development / construction permits, estimating a 23% increase over the FY 2023 Budget	$ 1,272,270
32895	Other Permits: for industrial waste discharge	$ 26,500
35212	Intrafund - Direct Chg (Labor): for management, engineering support, and services to construction projects, estimating a 2.9% increase over the FY 2023 Budget	$ 4,464,000
35213	Intrafund - Budgeted Transfers: for administration and support by the Utility Fund to other funds, estimating a 25.4% decrease from the FY 2023 Budget	$ 973,350
35215	Intrafund - Interdepartmental Billings: internal billings for services provided by the Utility Fund, estimating a 18.1% increase over the FY 2023 Budget	$ 480,830
36310	Loan Principal: repayments, estimating a 0.8% decrease from the FY 2023 Budget	$ 535,730
36315	Loan Interest: from repayments, estimating a 8.7% increase over the FY 2023 Budget	$ 51,210

Not all revenues included on the next page are highlighted here.

City of Salem Budget
Utility Fund Assumptions and Trends
FY 2024

Utility Fund Revenues, Expenditures, and Working Capital - Multi-Year View

In millions



The bond refinancing in FY 2018 is included in this chart as the supporting information of revenue - *bond proceeds* - and expenditures - *payments to escrow agents* - appear in the succeeding line item budget displays.

See the result areas of *Natural Environment Stewardship* and *Safe, Reliable, and Efficient Infrastructure* for more information about Utility Fund program expenses.

City of Salem Budget
Utility Fund
FY 2024

Utility 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
32160	WATER / SEWER FRANCHISE FEE	$ 3,811,270	$ 3,856,432	$ 3,906,030	$ 3,961,846	$ 4,144,210	$ 4,428,560	$ 4,428,560	$ 4,428,560	$ 284,350	6.9%
32236	SEWER CONNECTION	20,600	49,432	21,250	38,025	21,890	30,000	30,000	30,000	8,110	37.0%
32238	NEW SERVICE INSTALL WATER	288,400	596,719	297,010	337,445	305,920	315,120	315,120	315,120	9,200	3.0%
32244	DELAY ASSMT - CONNECT CHARGE	-	24,569	-	55,287	10,000	10,000	10,000	10,000	-	-
32310	ACCIDENT AND FIRE RECOVERY	20,300	222,072	21,300	338,871	41,940	42,590	42,590	42,590	650	1.5%
32320	DOCUMENT SALES	1,550	111	1,000	70	150	120	120	120	(30)	-20.0%
32330	FIRE SERVICE	125,000	125,484	125,000	129,488	126,000	129,000	129,000	129,000	3,000	2.4%
32354	DEVELOPMENT PLAN REVIEW	503,700	680,845	518,820	1,176,834	534,480	825,000	825,000	825,000	290,520	54.4%
32370	WATER	30,671,510	32,144,084	30,562,490	31,549,398	33,873,500	34,897,800	34,897,800	34,897,800	1,024,300	3.0%
32376	WASTEWATER	47,442,240	47,521,412	48,762,100	48,901,722	50,017,810	54,004,940	54,004,940	54,004,940	3,987,130	8.0%
32377	STORMWATER	14,359,130	14,234,558	15,156,970	15,157,917	16,184,800	17,085,900	17,085,900	17,085,900	901,100	5.6%
32495	OTHER CHARGE FOR SERVICE	16,000	480	16,000	684	16,000	16,000	16,000	16,000	-	-
32637	BACKFLOW PROGRAM FEE	218,000	231,019	218,550	234,513	219,100	359,990	359,990	359,990	140,890	64.3%
32638	SEPTIC WASTE FEE	750,000	866,625	840,000	806,066	865,200	891,160	891,160	891,160	25,960	3.0%
32639	HAULED WASTE FEE	375,000	658,148	480,000	782,587	677,890	698,230	698,230	698,230	20,340	3.0%
32640	PW SERVICE FEE	56,640	49,516	48,760	59,012	60,420	46,390	46,390	46,390	(14,030)	-23.2%
32644	PROCESSING FEE	437,750	157,813	178,010	163,350	417,950	168,250	168,250	168,250	(249,700)	-59.7%
32695	OTHER FEE	50,000	81,749	61,060	94,566	53,710	97,400	97,400	97,400	43,690	81.3%
32815	PW CONSTRUCTION PERMITS	1,339,000	1,682,017	1,379,210	1,235,119	1,034,330	1,272,270	1,272,270	1,272,270	237,940	23.0%
32895	OTHER PERMITS	25,780	22,962	24,490	5,892	2,500	26,500	26,500	26,500	24,000	960.0%
	Total Sales, Fees, Licenses, Permits	$ 100,511,870	$ 103,206,045	$ 102,618,050	$ 105,028,692	$ 108,607,800	$ 115,345,220	$ 115,345,220	$ 115,345,220	$ 6,737,420	6.2%
33110	ASSESSMENT - PRINCIPAL	$ 5,670	$ 793	$ 5,840	$ 4,325	$ 6,020	$ 6,200	$ 6,200	$ 6,200	$ 180	3.0%
33115	ASSESSMENT - INTEREST	1,550	1,953	1,600	1,356	1,650	1,700	1,700	1,700	50	3.0%
	Total Assessments	$ 7,220	$ 2,746	$ 7,440	$ 5,681	$ 7,670	$ 7,900	$ 7,900	$ 7,900	$ 230	3.0%
34110	LAND / BUILDING RENT	$ 18,450	$ 25,856	$ 21,000	$ 15,369	$ 25,000	$ 15,370	$ 15,370	$ 15,370	$ (9,630)	-38.5%
	Total Rent	$ 18,450	$ 25,856	$ 21,000	$ 15,369	$ 25,000	$ 15,370	$ 15,370	$ 15,370	$ (9,630)	-38.5%
35212	INTRAFUND - DIRECT CHG (LABOR)	$ 4,453,330	$ 4,428,054	$ 4,479,830	$ 4,096,600	$ 4,337,000	$ 4,464,000	$ 4,464,000	$ 4,464,000	$ 127,000	2.9%
35213	INTRAFUND - BUDGETED TRANSFERS	1,445,500	1,445,500	1,443,760	1,443,776	1,304,880	973,350	973,350	973,350	(331,530)	-25.4%
35215	INTRAFUND - INTERDEPARTMENTAL BILLINGS	498,560	380,861	415,200	454,196	407,000	480,830	480,830	480,830	73,830	18.1%
35361	STATE REIMBURSEMENT	-	-	-	5,481	-	-	-	-	-	-
35367	CITY OF KEIZER	-	-	-	-	-	-	-	-	-	-
35370	MARION COUNTY	-	50,630	-	59,366	-	-	-	-	-	-
35395	OTHER GOVERNMENT AGENCIES	5,000	5,141	5,000	8,528	5,000	5,000	5,000	5,000	-	-
35495	OTHER AGENCIES	10,000	8,072	10,000	19,073	10,000	15,000	15,000	15,000	5,000	50.0%
35516	STATE-ENERGY TRUST OF OREGON (OET)	-	-	-	-	-	-	-	-	-	-
	Total Internal / Intergovernmental	$ 6,412,390	$ 6,318,258	$ 6,353,790	$ 6,087,020	$ 6,063,880	$ 5,938,180	$ 5,938,180	$ 5,938,180	$ (125,700)	-2.1%
35641	US DEPT OF THE TREASURY	$ -	$ 39,485	$ 2,572,910	$ 2,572,910	$ -	$ -	$ -	$ -	$ -	-
	Total Federal Grants	$ -	$ 39,485	$ 2,572,910	$ 2,572,910	$ -	$ -	$ -	$ -	$ -	-

City of Salem Budget
Utility Fund
FY 2024

Utility 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
35655	OTHER GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
36210	INTEREST	980,930	957,613	531,270	626,616	610,000	1,401,000	1,401,000	1,401,000	791,000	129.7%
36310	LOAN PRINCIPAL	899,000	886,621	577,030	593,472	539,850	535,730	535,730	535,730	(4,120)	-0.8%
36315	LOAN INTEREST	102,880	71,196	78,470	74,116	47,090	51,210	51,210	51,210	4,120	8.7%
36810	BAD DEBT RECOVERY	145,000	90,345	146,450	161,255	147,910	149,390	149,390	149,390	1,480	1.0%
36815	WAGE RECOVERY	15,450	16,479	15,910	22,698	16,390	16,880	16,880	16,880	490	3.0%
36825	ENERGY INCENTIVES	-	-	-	715	-	-	-	-	-	-
36830	CORPORATE CARD REBATE	-	1,298	-	1,048	-	-	-	-	-	-
36895	OTHER REVENUE	48,000	14,024	55,900	42,346	44,700	29,000	29,000	29,000	(15,700)	-35.1%
38717	STATE LOAN PROCEEDS	-	-	-	-	1,132,810	-	-	-	(1,132,810)	-100.0%
38755	SALE OF ASSETS	2,686,200	2,691,200	2,686,200	2,686,200	-	-	-	-	-	-
	Total Other Revenue	$ 4,877,460	$ 4,728,777	$ 4,091,230	$ 4,208,465	$ 2,538,750	$ 2,183,210	$ 2,183,210	$ 2,183,210	$ (355,540)	-14.0%
39110	INTERFUND TRANSFERS	$ 360,400	$ 360,400	$ 710,400	$ 660,400	$ 545,400	$ 345,400	$ 345,400	$ 345,400	$ (200,000)	-36.7%
	Total Interfund Transfers	$ 360,400	$ 360,400	$ 710,400	$ 660,400	$ 545,400	$ 345,400	$ 345,400	$ 345,400	$ (200,000)	-36.7%
39910	BEGINNING WORKING CAPITAL	$ 44,795,160	$ 52,219,008	$ 50,041,230	$ 56,765,909	$ 64,446,980	$ 55,340,940	$ 55,340,940	$ 55,385,940	$ (9,061,040)	-14.1%
	Total Beginning Balance	$ 44,795,160	$ 52,219,008	$ 50,041,230	$ 56,765,909	$ 64,446,980	$ 55,340,940	$ 55,340,940	$ 55,385,940	$ (9,061,040)	-14.1%
	Total Resources	$ 156,982,950	$ 166,900,574	$ 166,416,050	$ 175,344,447	$ 182,235,480	$ 179,176,220	$ 179,176,220	$ 179,221,220	$ (3,014,260)	-1.7%

City of Salem Budget
Utility Fund
FY 2024

Utility 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	$ 23,326,530	$ 21,509,264	$ 24,156,280	$ 22,255,515	$ 25,570,620	$ 27,250,100	$ 27,250,100	$ 27,250,100	$ 1,679,480	6.6%
51015	SEASONAL AND RELIEF	-	1,665	-	4,237	-	2,200	2,200	2,200	2,200	-
51020	PREMIUM PAY	438,970	151,380	467,280	173,973	288,450	339,300	339,300	339,300	50,850	17.6%
51025	HOLIDAY - REGULAR	10,250	52,957	9,800	60,377	11,470	8,500	8,500	8,500	(2,970)	-25.9%
51030	OVERTIME	540,370	613,476	530,830	531,192	562,920	629,630	629,630	629,630	66,710	11.9%
51080	STANDBY	272,960	112,261	264,390	99,370	279,220	280,060	280,060	280,060	840	0.3%
51090	DIFFERENTIAL	39,430	39,018	44,040	41,852	51,390	44,010	44,010	44,010	(7,380)	-14.4%
51100	INCENTIVES	23,110	25,713	24,090	28,395	24,440	22,510	22,510	22,510	(1,930)	-7.9%
51120	LEAVE PAYOFF	247,410	209,685	249,850	327,637	378,070	326,900	326,900	326,900	(51,170)	-13.5%
51125	PAID MED FAM LEAVE	-	-	-	195	-	-	-	-	-	-
51126	WA L&I INSURANCE	-	-	-	374	-	-	-	-	-	-
51130	CAR ALLOWANCE	12,290	13,461	13,360	13,432	13,410	12,420	12,420	12,420	(990)	-7.4%
51150	DEPT HEAD ANNUITY	8,840	9,053	9,540	9,906	9,840	11,960	11,960	11,960	2,120	21.5%
51195	OTHER PAY / BENEFITS	49,190	7,401	153,780	-	344,420	273,030	273,030	273,030	(71,390)	-20.7%
51210	FICA AND MEDICARE	1,898,780	1,669,758	1,965,110	1,755,677	2,063,730	2,195,470	2,195,470	2,195,470	131,740	6.4%
51221	WORKERS' COMP PREMIUM	-	-	239,990	240,040	260,460	401,580	401,580	401,580	141,120	54.2%
51222	WORKERS' COMP STATE ASSMT	9,880	5,949	9,870	5,878	9,880	15,890	15,890	15,890	6,010	60.8%
51225	PAID FAMILY LEAVE - STATE ASSMT	-	-	128,810	-	135,850	289,070	289,070	289,070	153,220	112.8%
51230	UNEMPLOYMENT	25,000	32,319	50,000	39,950	40,000	40,000	40,000	40,000	-	-
51240	EMPLOYER - RETIREMENT PERS	4,831,000	4,207,651	4,979,070	4,398,145	5,233,440	5,769,290	5,769,290	5,769,290	535,850	10.2%
51243	PERS UNFUNDED LIABILITY	1,291,060	1,291,060	1,335,930	1,335,930	1,384,220	1,412,360	1,412,360	1,412,360	28,140	2.0%
51245	EMPLOYER - PERS PICKUP	1,481,690	1,268,237	1,517,940	1,329,306	1,613,960	1,714,610	1,714,610	1,714,610	100,650	6.2%
51250	INSURANCE - MEDICAL	5,997,660	5,001,024	6,081,290	5,155,160	6,320,040	6,885,960	6,885,960	6,885,960	565,920	9.0%
51255	INSURANCE - VISION	153,510	125,721	149,740	124,772	147,880	151,810	151,810	151,810	3,930	2.7%
51260	INSURANCE - DENTAL	512,810	422,698	506,570	421,595	500,000	506,920	506,920	506,920	6,920	1.4%
51265	INSURANCE - LIFE	50,510	45,744	75,440	46,940	76,750	80,890	80,890	80,890	4,140	5.4%
51270	INSURANCE - DISABILITY	22,470	20,800	22,910	21,426	24,140	26,030	26,030	26,030	1,890	7.8%
	Total Personal Services	$ 41,243,720	$ 36,836,294	$ 42,985,910	$ 38,421,274	$ 45,344,600	$ 48,690,500	$ 48,690,500	$ 48,690,500	$ 3,345,900	7.4%
52110	SUBSCRIPTIONS AND BOOKS	$ 13,420	$ 4,707	$ 12,200	$ 8,349	$ 14,560	$ 14,860	$ 14,860	$ 14,860	$ 300	2.1%
52120	MAIL	390,330	328,090	390,060	390,106	413,810	492,280	492,280	492,280	78,470	19.0%
52130	SUPPLIES	395,820	191,207	402,310	175,421	316,250	282,590	282,590	282,590	(33,660)	-10.6%
52140	PRINTING AND DUPLICATION	9,300	3,605	9,300	10,975	21,100	21,100	21,100	21,100	-	-
52150	RECORDING FEES	11,000	8,228	11,000	14,050	26,000	19,000	19,000	19,000	(7,000)	-26.9%
52320	ADVERTISING	64,520	35,151	35,770	14,073	55,450	44,600	44,600	44,600	(10,850)	-19.6%
52340	EMPLOYEE RECOGNITION	1,060	1,533	1,310	1,846	2,450	4,640	4,640	4,640	2,190	89.4%
52360	RECRUITMENT FEES	9,670	1,340	31,350	4,238	14,900	16,850	16,850	16,850	1,950	13.1%
52405	TELEPHONE - OFFICE	117,830	119,020	122,290	124,151	118,310	117,740	117,740	117,740	(570)	-0.5%
52410	TELEPHONE - CELLULAR	174,220	185,266	188,800	231,639	205,120	207,760	207,760	207,760	2,640	1.3%
52420	TELEMETERING	58,860	69,493	59,260	74,217	61,260	75,480	75,480	75,480	14,220	23.2%
52460	COMMUNICATION - OTHER	57,900	73,415	75,000	75,921	27,210	76,400	76,400	76,400	49,190	180.8%
52510	TRAINING	236,190	48,168	224,510	105,996	204,230	231,140	231,140	231,140	26,910	13.2%
52520	TRAVEL	-	-	-	53	-	-	-	-	-	-
52540	MEALS	6,950	386	6,550	2,011	3,400	4,700	4,700	4,700	1,300	38.2%
52550	MILEAGE	3,020	159	2,970	197	1,900	1,600	1,600	1,600	(300)	-15.8%
52620	CONSTRUCTION CONTRACTS	-	288	-	-	-	-	-	-	-	-
52640	ENGINEERING / ARCHITECT SERVICES	2,177,000	1,209,953	2,533,000	1,483,282	4,257,800	2,688,000	2,688,000	2,688,000	(1,569,800)	-36.9%
52670	OTHER PROFESSIONAL SERVICES	5,333,520	3,132,978	5,398,790	3,624,959	6,446,650	7,389,570	7,389,570	7,389,570	942,920	14.6%
52710	MEMBERSHIP DUES	57,890	50,364	78,300	53,505	81,450	83,430	83,430	83,430	1,980	2.4%
52720	LICENSES / CERTIFICATIONS	42,610	22,746	40,650	30,153	46,600	48,190	48,190	48,190	1,590	3.4%

City of Salem Budget
Utility Fund
FY 2024

Utility 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
52740	PERMITS	209,670	223,389	240,040	224,781	261,850	292,070	292,070	292,070	30,220	11.5%
52810	SMALL TOOLS	111,570	77,905	111,700	67,640	117,000	122,690	122,690	122,690	5,690	4.9%
52815	CONTROLLED EQUIPMENT	548,250	482,721	601,700	345,803	586,840	588,080	588,080	588,080	1,240	0.2%
52820	SMALL EQUIPMENT AND SUPPLIES	196,300	140,222	191,510	136,554	215,510	184,830	184,830	184,830	(30,680)	-14.2%
52830	COMPUTER SOFTWARE AND LICENSES	694,580	621,880	776,980	750,167	1,501,120	1,216,320	1,216,320	1,216,320	(284,800)	-19.0%
52860	OTHER AUTO SUPPLIES	-	-	-	20	-	-	-	-	-	-
52865	OTHER TECHNICAL SUPPLIES	-	683	-	-	-	-	-	-	-	-
52910	DIESEL FUEL	185,360	123,948	199,950	108,200	197,090	171,030	171,030	171,030	(26,060)	-13.2%
52915	DIESEL EXHAUST FLUID	-	-	-	62	-	-	-	-	-	-
52930	GASOLINE	143,430	105,529	141,340	103,212	148,070	184,140	184,140	184,140	36,070	24.4%
52940	LP / CNG GAS	1,240	897	1,320	1,004	1,690	1,920	1,920	1,920	230	13.6%
52950	LUBRICANTS	23,250	17,409	22,280	22,573	22,780	22,730	22,730	22,730	(50)	-0.2%
53210	INSURANCE	5,420	5,792	5,920	5,783	5,800	5,800	5,800	5,800	-	-
53211	LIABILITY INSURANCE	484,590	484,590	462,760	462,760	537,450	959,360	959,360	959,360	421,910	78.5%
53310	VEHICLE MAINTENANCE	400,470	367,270	427,980	364,133	476,540	457,340	457,340	457,340	(19,200)	-4.0%
53320	EQUIPMENT MAINTENANCE	1,830,810	1,212,765	1,920,790	1,471,949	2,201,160	1,893,330	1,893,330	1,893,330	(307,830)	-14.0%
53330	FACILITIES SERVICES	-	26	-	-	-	-	-	-	-	-
53340	FACILITIES MAINTENANCE	455,550	223,645	753,750	220,461	954,200	657,000	657,000	657,000	(297,200)	-31.1%
53350	RADIO MAINTENANCE	-	-	-	6,458	-	-	-	-	-	-
53375	CHEMICALS	2,027,060	1,236,091	1,494,850	1,453,808	1,661,540	2,026,740	2,026,740	2,026,740	365,200	22.0%
53380	OTHER MAINTENANCE AND REPAIRS	1,754,680	1,323,794	1,740,840	1,486,102	1,891,240	1,948,720	1,948,720	1,948,720	57,480	3.0%
53510	BUILDING RENTAL	302,600	298,742	312,990	304,234	325,600	173,640	173,640	173,640	(151,960)	-46.7%
53520	LAND RENTAL	281,540	237,014	242,960	242,950	249,040	255,260	255,260	255,260	6,220	2.5%
53530	OUTSIDE RENTAL	105,940	105,473	125,440	103,097	102,850	117,350	117,350	117,350	14,500	14.1%
53610	GAS	100,340	41,626	75,460	50,868	81,170	79,140	79,140	79,140	(2,030)	-2.5%
53620	ELECTRIC	2,034,290	1,853,794	2,163,840	2,182,335	2,219,650	2,403,390	2,403,390	2,403,390	183,740	8.3%
53630	WATER	19,450	27,097	24,850	24,456	28,740	30,340	30,340	30,340	1,600	5.6%
53640	SEWER	3,470	3,301	3,930	3,405	4,220	3,970	3,970	3,970	(250)	-5.9%
53650	REFUSE DISPOSAL	297,860	250,033	325,300	205,076	342,770	356,390	356,390	356,390	13,620	4.0%
53720	TAXES AND ASSESSMENTS	4,030	3,926	4,170	6,770	10,800	8,500	8,500	8,500	(2,300)	-21.3%
53731	CLOTHING - UNIFORMS (TAXABLE)	8,140	4,256	8,670	6,129	9,200	10,480	10,480	10,480	1,280	13.9%
53734	SAFETY CLOTHING AND EQUIPMENT	105,280	66,358	111,670	104,060	149,380	142,630	142,630	142,630	(6,750)	-4.5%
53740	CLOTHING - CLEANING CHARGES	26,330	21,438	28,080	23,129	50,500	59,760	59,760	59,760	9,260	18.3%
53760	LABORATORY - SUPPLIES	50,750	61,589	53,000	64,223	61,500	71,000	71,000	71,000	9,500	15.4%
53767	BANKING AND INVESTMENT FEES	65,000	64,293	65,000	49,172	72,000	56,550	56,550	56,550	(15,450)	-21.5%
53768	DIRECT BANKING FEES	135,950	148,685	156,050	161,023	155,800	161,100	161,100	161,100	5,300	3.4%
53769	CARD PROCESSING FEES	357,880	392,652	405,000	404,526	403,000	410,000	410,000	410,000	7,000	1.7%
53770	BAD DEBT - WRITE OFF	475,500	509,511	850,500	986,226	450,500	520,000	520,000	520,000	69,500	15.4%
53780	FRANCHISE FEES - UTILITY	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%
53799	OTHER EXPENSES	-	39	-	-	-	-	-	-	-	-
53812	INTRA CITY - DIRECT CHG (LABOR)	1,001,110	794,046	984,040	848,292	953,980	944,140	944,140	944,140	(9,840)	-1.0%
53813	INTRA CITY - BUDGETED TRANSFERS	2,653,140	2,653,140	2,480,690	2,480,692	2,624,470	3,011,690	3,011,690	3,011,690	387,220	14.8%
53815	INTRA CITY - INTERDEPARTMENTAL BILLINGS	20,000	2,970	20,000	-	256,410	280,510	280,510	280,510	24,100	9.4%
53830	RADIO	174,500	174,500	151,210	151,210	263,590	429,200	429,200	429,200	165,610	62.8%
53840	MOTOR POOL RENTAL	600,830	610,132	562,950	557,410	554,350	548,110	548,110	548,110	(6,240)	-1.1%
53841	EQUIPMENT REPLACEMENT CHARGE	1,711,010	842,921	1,682,030	1,682,030	-	1,912,010	1,912,010	1,912,010	1,912,010	-
53851	COPY	162,870	127,893	165,610	195,616	176,130	219,360	219,360	219,360	43,230	24.5%
53853	PRINTING	1,250	-	1,000	-	1,000	2,750	2,750	2,750	1,750	175.0%
53854	PHOTOCOPIES	46,940	45,236	55,970	60,836	53,930	60,090	60,090	60,090	6,160	11.4%

City of Salem Budget
Utility Fund
FY 2024

Utility 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
53855	SHOPS FACILITIES MAINTENANCE	55,960	55,960	62,010	62,010	63,870	161,590	161,590	161,590	97,720	153.0%
53860	BUILDING SERVICES	44,300	931	9,300	1,276	13,500	7,000	7,000	7,000	(6,500)	-48.1%
53865	BUILDING SECURITY	-	-	-	-	-	35,120	35,120	35,120	35,120	-
53900	SUPPORT SERVICES CHARGE	4,649,530	4,649,530	4,767,350	4,767,350	4,784,270	5,822,650	5,822,650	5,822,650	1,038,380	21.7%
54811	SPECIAL PAYMENTS - PERMANENT EASEMENT	-	1,925	-	1,000	-	-	-	-	-	-
54850	OTHER SPECIAL PAYMENTS	110,000	3,557,567	120,000	109,435	110,000	410,000	410,000	410,000	300,000	272.7%
	Total Materials and Services	$ 37,650,400	$ 33,597,661	$ 38,642,220	$ 33,457,285	$ 41,814,760	$ 45,684,310	$ 45,684,310	$ 45,684,310	$ 3,869,550	9.3%
55120	BUILDINGS AND IMPROVEMENTS	-	-	15,750	29,910	-	-	-	-	-	-
55130	EQUIPMENT AND MACHINERY	1,415,560	807,422	523,270	882,795	537,190	1,007,000	1,007,000	1,052,000	514,810	95.8%
55150	FLEET REPLACEMENT	-	-	-	327,722	-	-	-	-	-	-
55160	WATER METERS	344,610	330,332	397,560	365,153	435,690	474,490	474,490	474,490	38,800	8.9%
	Total Capital Outlay	$ 1,760,170	$ 1,137,754	$ 936,580	$ 1,605,580	$ 972,880	$ 1,481,490	$ 1,481,490	$ 1,526,490	$ 553,610	56.9%
60120	PRINCIPAL	$ 13,803,000	$ 13,508,000	$ 14,423,000	$ 14,423,000	$ 15,008,080	$ 13,865,640	$ 13,865,640	$ 13,865,640	$ (1,142,440)	-7.6%
60130	INTEREST	5,274,540	5,569,515	4,637,140	4,637,134	4,069,320	3,477,080	3,477,080	3,477,080	(592,240)	-14.6%
60135	PAYMENTS TO ESCROW AGENTS	-	-	-	-	-	-	-	-	-	-
	Total Debt Service	$ 19,077,540	$ 19,077,515	$ 19,060,140	$ 19,060,134	$ 19,077,400	$ 17,342,720	$ 17,342,720	$ 17,342,720	$ (1,734,680)	-9.1%
61110	CONTINGENCIES	$ 2,945,700	$ -	$ 1,970,000	$ -	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ -	-
	Total Contingencies	$ 2,945,700	$ -	$ 1,970,000	$ -	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ -	-
62110	TRANSFERS TO OTHER FUNDS	$ 23,248,440	$ 19,485,440	$ 20,130,000	$ 20,130,000	$ 28,608,800	$ 23,110,610	$ 23,110,610	$ 23,110,610	$ (5,498,190)	-19.2%
	Total Interfund Transfers	$ 23,248,440	$ 19,485,440	$ 20,130,000	$ 20,130,000	$ 28,608,800	$ 23,110,610	$ 23,110,610	$ 23,110,610	$ (5,498,190)	-19.2%
	Total Expenditures	$ 125,925,970	$ 110,134,665	$ 123,724,850	$ 112,674,272	$ 138,818,440	$ 139,309,630	$ 139,309,630	$ 139,354,630	$ 536,190	0.4%

CITY OF Salem
AT YOUR SERVICE

City of Salem Budget
Willamette Valley Communication Center (WVCC) Fund Assumptions and Trends
FY 2024

Account	Assumption	Amount
35213	Intrafund - Budgeted Transfers: support from the Radio Communications Division and member rate payments from the Police and Fire departments, increase of 6.1% over the FY 2023 Budget	$ 6,294,440
35370-35395	Other Government Agencies: annual member rates budgeted for the participating government agencies, estimating a 3.7% increase over the FY 2023 Budget	$ 7,644,030

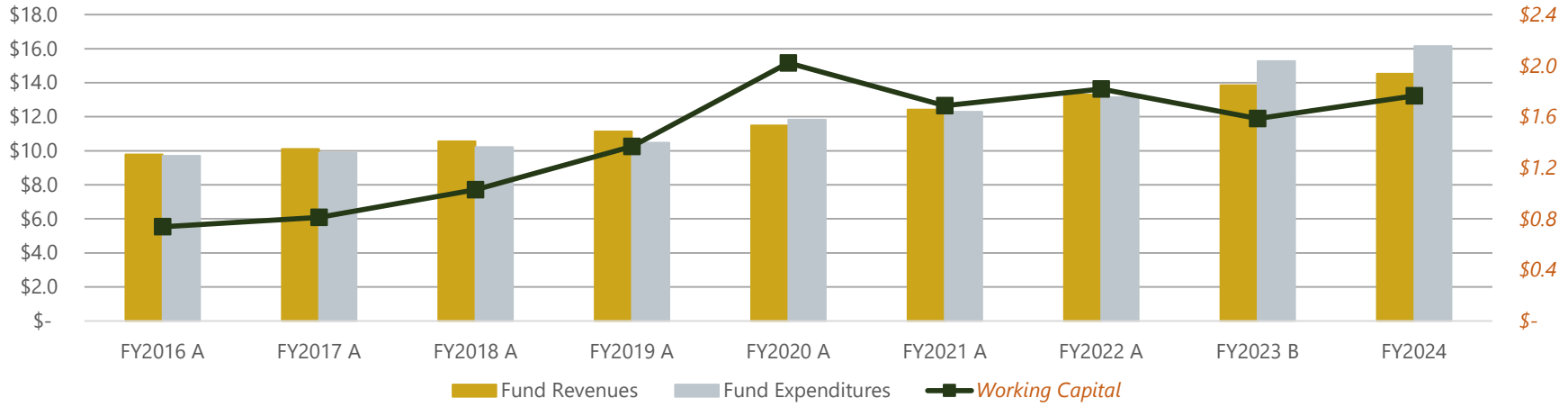
Account	Assumption	Amount
35495	Other Agencies: annual member rates budgeted for the participating non-government agencies, estimating a 4.9% increase over the FY 2023 Budget	$ 321,010

Not all revenues included on the next page are highlighted here.

See the result area of *Safe Community* for more information about Willamette Valley Communication Center Fund program expenses.

WVCC Fund Revenues, Expenditures, and Working Capital - Multi-Year View

In millions



*Includes transfers to the construction fund for the replacement of the computer aided dispatch (CAD) system.

FY 2024 Willamette Valley Communication Center Participating Agencies

The Willamette Valley Communication Center provides emergency dispatch services to 29 police, fire, and emergency medical service agencies in Marion, Polk, and Lincoln counties. Following is a list of participating organizations, including both government and non-government agencies.

Account	Description		FY 2024
35213	INTRA CITY BUDGETED TRANSFERS		
	Radio Communications Division support	$	139,350
	Salem Police Department		4,039,640
	Salem Fire Department		2,115,450
		$	6,294,440
35395	OTHER GOVERNMENT AGENCIES		
	Following are the annual fees budgeted for the participating government agencies:		
	Central Coast Fire and Ambulance	$	63,410
	Dallas Fire		220,130
	Dallas Police		359,530
	Depoe Bay Rural Fire Protection District		54,000
	Falls City 911 Answering		5,510
	Falls City Fire		13,430
	Gervais Police		49,290
	Grand Ronde Tribal Police		49,310
	Independence Police		175,560
	Keizer Police		790,780
	Keizer Rural Fire Protection District		379,200
	Lincoln City CAD services		43,480
	Lincoln County Sheriff		972,820
	Marion County Rural Fire Protection District 1		575,590
	Marion County Sheriff		2,089,580
	Monmouth Police		184,390
	Newport Fire		115,940
	Newport Police		624,870
	Polk County Rural Fire Protection District 1		226,570
	Polk County Sheriff		422,930
	Salem Suburban Rural Fire Protection District		63,830
	Seal Rock Rural Fire Protection District		26,510

FY 2024 Willamette Valley Communication Center Participating Agencies

The Willamette Valley Communication Center provides emergency dispatch services to 29 police, fire, and emergency medical service agencies in Marion, Polk, and Lincoln counties. Following is a list of participating organizations, including both government and non-government agencies.

Account	Description	FY 2024
35395	OTHER GOVERNMENT AGENCIES, continued	
	Siletz Valley Rural Fire Protection District	20,790
	Southwest Polk Rural Fire Protection District	69,400
	Spring Valley Rural Fire Protection District	10,700
	Yachats Rural Fire Protection District	36,480
		$ 7,644,030
35495	OTHER AGENCIES	
	Following are the annual fees budgeted for the participating non-government agencies:	
	Pacific West Ambulance	$ 303,680
	South Lincoln Ambulance	17,330
		$ 321,010

City of Salem Budget
Willamette Valley Communication Center Fund
FY 2024

WVCC 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
32320	DOCUMENT SALES	$ 3,300	$ 3,109	$ 3,300	$ 9,336	$ 3,000	$ 3,150	$ 3,150	$ 3,150	$ 150	5.0%
32495	OTHER CHARGE FOR SERVICE	19,500	18,501	17,500	21,004	20,000	28,600	28,600	28,600	8,600	43.0%
	Total Sales, Fees, Licenses, Permits	$ 22,800	$ 21,610	$ 20,800	$ 30,340	$ 23,000	$ 31,750	$ 31,750	$ 31,750	$ 8,750	38.0%
34110	LAND / BUILDING RENT	$ 8,760	$ 8,760	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
	Total Rent	$ 8,760	$ 8,760	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
35213	INTRAFUND - BUDGETED TRANSFERS	$ 5,325,730	$ 5,325,730	$ 5,698,940	$ 5,698,940	$ 5,934,900	$ 6,294,440	$ 6,294,440	$ 6,294,440	$ 359,540	6.1%
35361	STATE REIMBURSEMENT	33,600	156,480	168,000	200,833	192,000	192,000	192,000	192,000	-	-
35370	MARION COUNTY	-	-	-	2,867	-	-	-	-	-	-
35395	OTHER GOVERNMENT AGENCIES	6,591,900	6,591,900	7,007,110	7,007,110	7,368,550	7,644,030	7,644,030	7,644,030	275,480	3.7%
35495	OTHER AGENCIES	268,030	268,030	289,330	289,330	306,110	321,010	321,010	321,010	14,900	4.9%
	Total Internal / Intergovernmental	$ 12,219,260	$ 12,342,140	$ 13,163,380	$ 13,199,079	$ 13,801,560	$ 14,451,480	$ 14,451,480	$ 14,451,480	$ 649,920	4.7%
35631	US FEDERAL EMERGENCY MGMT ADMIN (FEMA)	$ -	$ 7,360	$ -	$ 655	$ -	$ -	$ -	$ -	$ -	-
35635	US DEPT OF HOMELAND SECURITY	-	-	-	41,323	-	-	-	-	-	-
35641	US DEPT OF THE TREASURY	-	2,525	-	-	-	-	-	-	-	-
	Total Federal Grants	$ -	$ 9,885	$ -	$ 41,978	$ -	$ -	$ -	$ -	$ -	-
36210	INTEREST	$ 60,000	$ 38,235	$ 40,000	$ 21,364	$ 35,980	$ 39,400	$ 39,400	$ 39,400	$ 3,420	9.5%
36830	CORPORATE CARD REBATE	-	103	-	118	-	-	-	-	-	-
36895	OTHER REVENUE	-	3,362	-	15,495	-	-	-	-	-	-
	Total Other Revenue	$ 60,000	$ 41,700	$ 40,000	$ 36,977	$ 35,980	$ 39,400	$ 39,400	$ 39,400	$ 3,420	9.5%
39910	BEGINNING WORKING CAPITAL	$ 1,586,610	$ 1,686,699	$ 1,540,760	$ 1,816,855	$ 1,584,550	$ 1,645,780	$ 1,645,780	$ 1,762,520	$ 177,970	11.2%
	Total Beginning Balance	$ 1,586,610	$ 1,686,699	$ 1,540,760	$ 1,816,855	$ 1,584,550	$ 1,645,780	$ 1,645,780	$ 1,762,520	$ 177,970	11.2%
	Total Resources	$ 13,897,430	$ 14,110,794	$ 14,764,940	$ 15,125,229	$ 15,445,090	$ 16,168,410	$ 16,168,410	$ 16,285,150	$ 840,060	5.4%

City of Salem Budget
Willamette Valley Communication Center Fund
FY 2024

WVCC 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	$ 5,354,000	$ 5,116,360	$ 5,649,780	$ 4,941,494	$ 6,192,850	$ 6,694,180	$ 6,694,180	$ 6,694,180	$ 501,330	8.1%
51020	SEASONAL AND RELIEF	106,990	77,029	109,760	43,308	112,290	-	-	-	(112,290)	-100.0%
51025	HOLIDAY - REGULAR	74,650	78,994	76,520	84,033	78,430	78,430	78,430	78,430	-	-
51030	OVERTIME	520,200	481,979	533,200	873,136	546,530	800,000	800,000	800,000	253,470	46.4%
51080	STANDBY	13,750	5,913	14,090	3,829	16,440	16,900	16,900	16,900	460	2.8%
51090	DIFFERENTIAL	-	4	-	-	-	-	-	-	-	-
51100	INCENTIVES	57,990	48,014	53,710	55,488	60,930	57,580	57,580	57,580	(3,350)	-5.5%
51120	LEAVE PAYOFF	81,250	109,787	83,280	67,231	85,360	100,000	100,000	100,000	14,640	17.2%
51130	CAR ALLOWANCE	-	-	-	-	-	2,170	2,170	2,170	2,170	-
51135	CELL PHONE ALLOWANCE	940	331	940	-	-	-	-	-	-	-
51150	DEPT HEAD ANNUITY	-	-	-	415	-	-	-	-	-	-
51195	OTHER PAY / BENEFITS	2,700	(350)	-	-	5,290	4,750	4,750	4,750	(540)	-10.2%
51210	FICA AND MEDICARE	474,240	442,516	497,950	453,211	541,410	589,540	589,540	589,540	48,130	8.9%
51221	WORKERS' COMP PREMIUM	-	-	34,130	34,130	39,150	51,160	51,160	51,160	12,010	30.7%
51222	WORKERS' COMP STATE ASSMT	2,250	1,602	2,250	1,486	2,250	3,570	3,570	3,570	1,320	58.7%
51225	PAID FAMILY LEAVE - STATE ASSMT	-	-	32,610	-	35,160	76,920	76,920	76,920	41,760	118.8%
51230	UNEMPLOYMENT	30,000	13,943	20,160	1,552	30,000	30,000	30,000	30,000	-	-
51240	EMPLOYER - RETIREMENT PERS	1,202,870	1,121,909	1,268,920	1,145,712	1,353,690	1,535,660	1,535,660	1,535,660	181,970	13.4%
51243	PERS UNFUNDED LIABILITY	319,210	319,210	328,810	328,810	346,670	364,210	364,210	364,210	17,540	5.1%
51245	EMPLOYER - PERS PICKUP	366,170	336,490	391,280	347,235	425,570	464,960	464,960	464,960	39,390	9.3%
51246	EMPLR - PERS IAP OPTION	-	-	-	976	-	-	-	-	-	-
51250	INSURANCE - MEDICAL	1,290,170	1,194,349	1,252,830	1,151,105	1,372,550	1,668,890	1,668,890	1,668,890	296,340	21.6%
51255	INSURANCE - VISION	32,760	30,123	31,010	28,209	32,470	37,160	37,160	37,160	4,690	14.4%
51260	INSURANCE - DENTAL	111,440	103,876	105,600	97,381	111,560	125,030	125,030	125,030	13,470	12.1%
51265	INSURANCE - LIFE	9,330	9,059	13,810	8,420	13,670	14,960	14,960	14,960	1,290	9.4%
51270	INSURANCE - DISABILITY	19,450	18,257	20,500	17,307	22,310	23,710	23,710	23,710	1,400	6.3%
	Total Personal Services	$ 10,070,360	$ 9,509,396	$ 10,521,140	$ 9,685,897	$ 11,424,580	$ 12,744,980	$ 12,744,980	$ 12,744,980	$ 1,320,400	11.6%
52110	SUBSCRIPTIONS AND BOOKS	$ 400	$ -	$ 400	$ 73	$ 500	$ 500	$ 500	$ 500	$ -	-
52120	MAIL	1,000	434	1,000	1,982	1,000	1,000	1,000	1,000	-	-
52130	SUPPLIES	14,870	9,206	15,000	22,622	20,000	26,330	26,330	26,330	6,330	31.7%
52340	EMPLOYEE RECOGNITION	2,000	924	2,000	374	2,500	4,000	4,000	4,000	1,500	60.0%
52360	RECRUITMENT FEES	19,000	6,789	15,000	18,068	25,000	32,750	32,750	32,750	7,750	31.0%
52405	TELEPHONE - OFFICE	69,300	45,854	67,260	49,805	57,100	57,240	57,240	57,240	140	0.2%
52410	TELEPHONE - CELLULAR	-	557	-	2,126	2,700	3,120	3,120	3,120	420	15.6%
52460	COMMUNICATION - OTHER	15,720	18,682	18,500	15,872	23,850	21,640	21,640	21,640	(2,210)	-9.3%
52510	TRAINING	28,000	8,423	28,000	23,830	50,000	60,000	60,000	60,000	10,000	20.0%
52530	LODGING	-	2,304	-	-	-	-	-	-	-	-
52540	MEALS	-	555	-	848	-	-	-	-	-	-
52550	MILEAGE	3,510	565	3,500	898	2,500	2,000	2,000	2,000	(500)	-20.0%
52670	OTHER PROFESSIONAL SERVICES	17,200	27,753	105,930	69,472	131,000	141,700	141,700	141,700	10,700	8.2%
52710	MEMBERSHIP DUES	1,700	1,268	1,700	1,126	1,700	1,900	1,900	1,900	200	11.8%
52720	LICENSES / CERTIFICATIONS	200	40	200	-	-	-	-	-	-	-
52810	SMALL TOOLS	1,000	-	1,000	-	-	-	-	-	-	-
52815	CONTROLLED EQUIPMENT	46,000	60,452	59,890	54,046	56,500	32,000	32,000	32,000	(24,500)	-43.4%
52820	SMALL EQUIPMENT AND SUPPLIES	8,300	13,519	8,300	11,308	13,880	14,000	14,000	16,740	2,860	20.6%
52830	COMPUTER SOFTWARE AND LICENSES	400,000	429,472	409,110	479,931	554,970	470,100	470,100	584,100	29,130	5.2%

City of Salem Budget
Willamette Valley Communication Center Fund
FY 2024

WVCC 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
52910	DIESEL FUEL	400	-	400	-	400	500	500	500	100	25.0%
53211	LIABILITY INSURANCE	23,280	23,280	23,090	23,090	26,890	37,460	37,460	37,460	10,570	39.3%
53320	EQUIPMENT MAINTENANCE	86,300	22,641	136,570	98,638	123,880	114,390	114,390	114,390	(9,490)	-7.7%
53380	OTHER MAINTENANCE AND REPAIRS	-	85	-	-	-	-	-	-	-	-
53510	BUILDING RENTAL	202,000	204,667	208,760	208,842	212,750	217,850	217,850	217,850	5,100	2.4%
53610	GAS	3,300	2,689	3,300	2,730	3,000	3,000	3,000	3,000	-	-
53620	ELECTRIC	36,690	29,764	35,000	30,791	35,000	32,000	32,000	32,000	(3,000)	-8.6%
53650	REFUSE DISPOSAL	1,600	3,363	3,400	3,416	3,600	3,500	3,500	3,500	(100)	-2.8%
53767	BANKING AND INVESTMENT FEES	1,200	3,241	2,400	4,456	6,000	5,500	5,500	5,500	(500)	-8.3%
53769	CARD PROCESSING FEES	-	67	-	158	500	500	500	500	-	-
53812	INTRA CITY - DIRECT CHG (LABOR)	73,000	56,567	70,000	47,606	70,000	90,000	90,000	90,000	20,000	28.6%
53813	INTRA CITY - BUDGETED TRANSFERS	100,610	100,610	123,420	123,420	134,750	141,660	141,660	141,660	6,910	5.1%
53830	RADIO	47,950	47,950	57,170	57,170	60,800	38,660	38,660	38,660	(22,140)	-36.4%
53840	MOTOR POOL RENTAL	1,000	-	1,000	-	-	-	-	-	-	-
53851	COPY	1,700	445	1,700	2,435	1,700	3,000	3,000	3,000	1,300	76.5%
53854	PHOTOCOPIES	6,560	3,689	5,000	3,769	5,000	4,000	4,000	4,000	(1,000)	-20.0%
53860	BUILDING SERVICES	12,000	5,531	8,000	6,198	8,000	8,000	8,000	8,000	-	-
53865	BUILDING SECURITY	-	-	-	-	-	7,940	7,940	7,940	7,940	-
53900	SUPPORT SERVICES CHARGE	525,730	525,730	662,090	662,090	674,410	741,770	741,770	741,770	67,360	10.0%
	Total Materials and Services	$ 1,751,520	$ 1,657,119	$ 2,078,090	$ 2,027,189	$ 2,309,880	$ 2,318,010	$ 2,318,010	$ 2,434,750	$ 124,870	5.4%
55130	EQUIPMENT AND MACHINERY	$ 130,000	$ 127,424	$ 35,000	$ 41,211	$ 42,000	$ 44,100	$ 44,100	$ 44,100	$ 2,100	5.0%
	Total Capital Outlay	$ 130,000	$ 127,424	$ 35,000	$ 41,211	$ 42,000	$ 44,100	$ 44,100	$ 44,100	$ 2,100	5.0%
62110	TRANSFERS TO OTHER FUNDS	$ 1,000,000	$ 1,000,000	$ 1,400,000	$ 1,400,000	$ 1,000,000	$ 425,000	$ 425,000	$ 425,000	$ (575,000)	-57.5%
	Total Transfers to Other Funds	$ 1,000,000	$ 1,000,000	$ 1,400,000	$ 1,400,000	$ 1,000,000	$ 425,000	$ 425,000	$ 425,000	$ (575,000)	-57.5%
61110	CONTINGENCIES	$ 440,000	$ -	$ 500,000	$ -	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ -	-
	Total Contingencies	$ 440,000	$ -	$ 500,000	$ -	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ -	-
	Total Expenditures	$ 13,391,880	$ 12,293,939	$ 14,534,230	$ 13,154,297	$ 15,276,460	$ 16,032,090	$ 16,032,090	$ 16,148,830	$ 872,370	5.7%

City of Salem
Property Tax Levy Summary
FY 2024

	FY 2023 Levy	FY 2024 Levy	Loss Due To Compression	Less Delinquent	Less of Levy Discounted	Net Collection Current Levy appx. 95%	Plus Prior Years	Total Budgeted Collections
A. Tax Base Levy[1]	$83,347,180	$87,151,360	($300,000)	($1,899,900)	($2,239,790)	82,628,050	1,379,890	84,007,940
B. Debt Service	17,686,890	18,765,580	-	(312,170)	(368,570)	18,084,840	271,090	18,355,930
TOTAL LEVY	$101,034,070	$105,916,940	($300,000)	($2,212,070)	($2,608,360)	$100,712,890	$1,650,980	$102,363,870

[1] Tax Base Levy - The FY 2024 levy shown is an estimate. Actual amounts collected are at a rate of $5.8315 per $1,000 of assessed value.

NOTE: Proceeds from these levies are budgeted in the following funds:

A. Tax Base Levy - General Fund (Fund 101)

B. Debt Service Levy - General Debt Fund (Fund 210)

City of Salem
Estimated Property Tax Rates
FY 2024

	Actual Rates FY 2023	Estimated Rates FY 2024
A. Permanent Rate - Operations	$5.8315	$5.8315
B. Debt Service	1.1644	1.2000
TOTAL - City of Salem	$6.9959	$7.0315

City of Salem
Estimated Assessed Property Value
FY 2024

County	Actual 2022-23 Values	Estimated Increase	Estimated 2023-24 Values	% Increase[1]
Marion	$ 11,932,873,048	$ 490,274,832	$ 12,423,147,880	4.11%
Polk	2,422,261,688	99,521,212	2,521,782,900	4.11%
Total	$ 14,355,134,736	$ 589,796,044	$ 14,944,930,780	4.11%

[1] Estimated increase in assessed property value includes two factors:
1. Changing market values of the existing property base, and
2. Property base expansion through new construction.

City of Salem Budget
FY 2024 Fee Adjustments

In FY 2019, the City produced its first fee schedule. The Fee Schedule provides some standardization, where possible, in the methodologies for fee increases. The Fee Schedule is the definitive data source for fee information. The below information is not representative of all City fees but is intended to enhance understanding of fee increases and resulting revenue.

The FY 2024 Fee Schedule was adopted on June 12, 2023 and then adjusted on July 24, 2023. Current year fees can be found at the link below.

https://www.cityofsalem.net/government/budget-finance/fee-schedule

FY 2024 revenue estimates anticipate the following fee adjustments:

	Previous Fee or Rate	FY 2024 Fee or Rate	Change to Resources
A. General Fund (101)			
Community Development - planning fees cost recovery increase	Various	6.25%	$276,770/ estimate
All Planning fees are increasing by the CPI - All Urban Consumers, West Region (All Items), 6.25 percent. Also, specific planning fees are being adjusted to achieve 100 percent cost recovery for current planning services.			
Non Departmental - City Operations Fee	Various	Various / 6.25%	$5,641,300 / estimate
The City Operations Fee was implemented in January of 2020 to help maintain the current level of City services. Due to limits of property tax growth in Oregon, dozens of cities across the State depend on similar fees to maintain services in their communities. In FY 2024, there are two scheduled increases; one effective July 1, 2023 and another January 1, 2024. The first increase will be a dollar amount depending on Utility customer classification, with the second being based on the CPI - All Urban Consumers, West Region (All Items). The January 2024 increase is a standard practice that happens annually, while the July 2023 increase is a specialized adjustment.			

City of Salem Budget
FY 2024 Fee Adjustments

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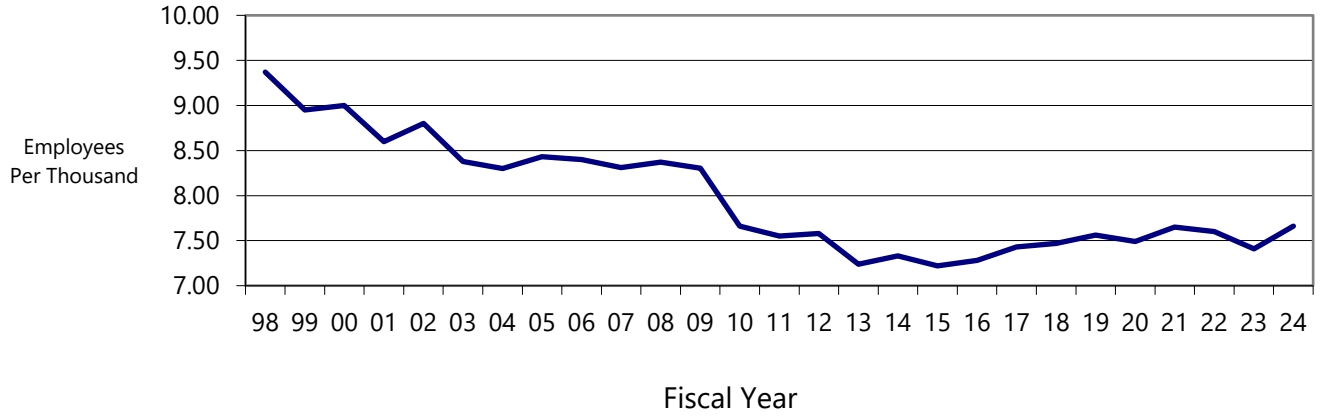
The FY 2024 Fee Schedule was adopted on June 12, 2023. Current year fees can be found at the link below.

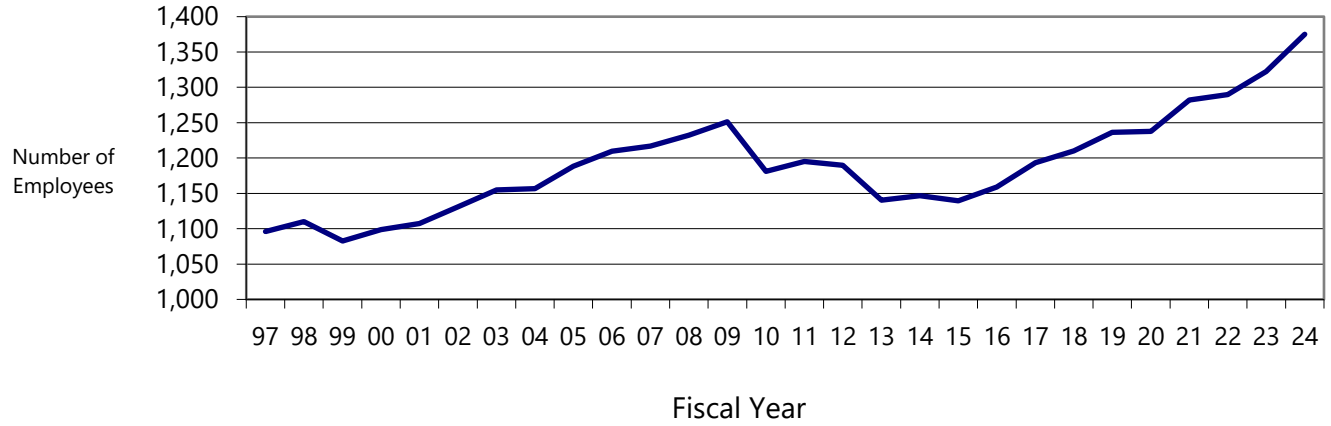
https://www.cityofsalem.net/government/budget-finance/fee-schedule

FY 2024 revenue estimates anticipate the following fee adjustments:		Previous Fee or Rate	FY 2024 Fee or Rate	Change to Resources
B. Utility Fund (310)				
Public Works - development, planning, permit fees		Various	Various	
Utility rates: The FY 2024 budget reflects the anticipated revenues derived from the following rate increases (with effective dates) approved by the City Council:				See Utility Fund budget in Financial Summaries section for revenue estimates, year-to-year changes.
Stormwater	5.0 percent, January 1, 2023 / 5.0 percent, January 1, 2024	5.00%	5% / 5%	
Wastewater	5.0 percent, January 1, 2023 / 5.0 percent, January 1, 2024	5.00%	5% / 5%	
Water	5.0 percent, January 1, 2023 / 5.0 percent, January 1, 2024	5.00%	5% / 5%	
C. Emergency Medical Services Fund (320)				
Fire - pre-hospital treatment and / or transport				
Fees charged by Salem Fire Department for City-provided treatment and ambulance services. Fee increases will be based on the CPI-W for medical care, December to December. Increase also reflects the ongoing City Medic Unit. Estimate increase from adopted budget FY 2023 to adopted FY 2024		Various	Various	Estimate $4,415,360

Number of Employees Per Thousand Population



Permanent Position Recap



Notes
Line chart FTE counts are based on budget adoption.
During FY 2020, seasonal positions decreased as many were converted into permanent positions.
Portland State University 2022 certified population estimate of 179,605 for FY 2023 in comparisons.

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
General Fund								
City Manager's Office	7.00	8.00	7.00	7.00	10.00	10.00	6.00	(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
Enterprise Services								
Human Resources [1]	9.00	9.00	9.00	10.00	10.00	15.00	18.00	3.00
Facilities Services [1]	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
Community Services								
Library [2]		-	-	-	-	-	44.85	44.85
Parks Operations [3]	39.00	39.00	39.00	39.00	44.00	44.00	60.00	16.00
Recreation Services [3]	10.70	10.70	10.70	11.55	11.55	11.60	12.60	1.00
Community and Urban Development [2]	0.00							
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 [2]	43.70	42.60	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)
Total General Fund	706.10	724.00	717.25	743.82	757.62	771.47	809.50	38.03
Transportation Services Fund	53.00	56.00	57.00	60.00	60.00	64.00	65.00	1.00
Airport Fund	4.00	4.00	4.00	4.00	4.00	4.00	9.00	5.00
Building and Safety Fund	25.00	25.00	27.00	29.00	29.00	34.00	34.00	0.00
Utility Fund	309.80	317.30	322.50	331.50	332.50	334.00	338.00	4.00
Emergency Services Fund	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Willamette Valley Communications Center Fund	73.00	73.00	73.00	75.60	75.60	75.60	78.60	3.00
City Services Fund	29.00	26.00	26.00	26.00	26.00	26.00	26.00	0.00
Self Insurance Fund	8.00	9.00	9.00	10.00	10.00	11.50	13.00	1.50
Total All Funds	1,209.90	1,236.30	1,237.75	1,281.92	1,296.72	1,322.57	1,375.10	52.53

1 Human Resources had been it's own department with Facilities underneath as a functional division. In FY 2023, Human Resources joined Enterprise Services as a division.

2 In FY 2024, the Community Development and Urban Development Departments will be united under one Department titled Community and Urban Development. The Library will be moving as a functional division of Community Development to a functional division of Community Services with a new position included.

3 Parks Operations and Recreation until FY 2024 had been managed by the Public Works Dept. In FY 2024 it will be under the new Community Services Department with 5 new FTE and 11 FTE moving from various other organizations to be underneath this new department. These 12 positions are now under Parks Operations.

Analysis of Positions and Wages

The "Analysis of Positions and Wages" reflects full time equivalent position authority and corresponding budgeted salary and wages expense. In some cases, a position's relationship to a new classification or organization is illustrated with a directional arrow. Other changes seen here could be the result of new positions being added or reclassification of existing positions.

		Adopted FY 2023				FY 2024 Mgr Rec	FY 2024 Adopted	
Pay Grade	Job Title	FTE	Amount	Pay Grade Change	Job Title Change	FTE	FTE	Amount
DEPARTMENT: FINANCE	DIVISION: MUNICIPAL COURT							
K11	Municipal Judge	1.00	132,570			1.00	1.00	136,680
B29	Manager II	1.00	121,380			1.00	1.00	128,740
				B19	Supervisor II	1.00	1.00	75,790
A19	Administrative Analyst I	1.00	62,260	A34	Dept Tech Support Analyst II	1.00	1.00	96,200
A16	Court Operations Specialist, Sr.	5.00	287,270	A17		5.00	5.00	300,260
A14	Court Operations Specialist	7.00	368,280	A15		6.00	6.00	319,170
	DIVISION TOTAL	15.00	971,760			15.00	15.00	1,056,840
DEPARTMENT: CITY MANAGER	DIVISION: ADMINISTRATIVE SERVICES							
J05	City Manager	1.00	254,740			1.00	1.00	262,240
B29	Manager II [1]	2.00	238,410	B29	Manager III	1.00	1.00	132,540
B25				B25	Program Manager III	-	1.00	92,630
B21	Program Manager II	2.00	170,240			2.00	1.00	91,480
B19	Supervisor II [1]	1.00	72,510			-	-	
B13	Outreach / Education Coordinator II [1]	1.00	86,670			-	-	
B05	Executive Assistant	2.00	136,570			2.00	2.00	159,920
A22	Program Coordinator [1]	1.00	63,870			-	-	
	DIVISION TOTAL	10.00	1,023,010			6.00	6.00	738,810
	4.0 FTE moved; 3.0 FTE to Comm Svcs Admin and 1.0 FTE to Parks Operations							
DEPARTMENT: FINANCE	DIVISION: BUDGET OFFICE							
B37	Manager, Division	1.00	120,200			1.00	1.00	120,120
B25	Fiscal Analyst, Senior	2.00	203,950			2.00	2.00	217,050
B21	Management Analyst II	1.00	83,730			1.00	2.00	172,520
B17	Management Analyst I	1.00	75,790			1.00	-	-
	DIVISION TOTAL	5.00	483,670			5.00	5.00	509,690
DEPARTMENT: FINANCE	DIVISION: PURCHASING							
B25	Manager I	1.00	111,380			1.00	1.00	116,940
B17	Management Analyst I	1.00	84,040			1.00	1.00	90,890
A22	Administrative Analyst II	1.00	70,560	A23		1.00	1.00	80,000
	DIVISION TOTAL	3.00	265,980			3.00	3.00	287,830
DEPARTMENT: FINANCE	DIVISION: FINANCE							
K12	Chief Financial Officer	1.00	155,080	K04		1.00	1.00	187,440
B37	Manager, Division	1.00	142,890			1.00	1.00	160,710
				B25	Fiscal Analyst, Senior	1.00	1.00	100,890
				B21	Management Analyst II	1.00	1.00	79,100
B19	Supervisor III	2.00	202,370			2.00	2.00	215,640
A30	Accountant II	2.00	177,360			2.00	2.00	181,120
A23	Accountant	4.00	285,440	A24		5.00	5.00	298,460

Analysis of Positions and Wages

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		Adopted FY 2023				FY 2024 Mgr Rec	FY 2024 Adopted	
Pay Grade	Job Title	FTE	Amount	Pay Grade Change	Job Title Change	FTE	FTE	Amount
Finance Department, continued								
A22	Administrative Analyst II	1.00	59,460	A23		1.00	1.00	63,930
A15	Accounting Assistant	4.00	225,220	A17		3.00	3.00	235,550
	DIVISION TOTAL	15.00	1,247,820			17.00	17.00	1,522,840
DEPARTMENT: ENTERPRISE SERVICES		DIVISION: HUMAN RESOURCES ADMINISTRATION						
B37	Manager, Division [1]	1.00	127,510			-	-	
				B25	Program Manager III	1.00	1.00	111,630
B25	Human Resources Analyst, Sr	5.00	501,100			6.00	6.00	619,270
B23	Supervisor III	1.00	98,670			1.00	1.00	106,720
B21	Management Analyst II	1.00	87,720			1.00	1.00	81,290
				B21	Program Manager II	1.00	1.00	94,430
B19	Program Manager I	1.00	76,940			1.00	1.00	83,400
				B17	Management Analyst I	1.00	1.00	93,410
B08	Human Resources Specialist	3.00	221,140	B10		3.00	3.00	219,110
B06	Payroll Specialist	3.00	210,630			3.00	3.00	225,630
	DIVISION TOTAL	15.00	1,323,710			18.00	18.00	1,634,890
	1 Move 1.0 FTE to Information Tech organization							
DEPARTMENT: ENTERPRISE SERVICES		DIVISION: CUSTOMER SERVICE CENTER						
B25	Manager I	1.00	82,890	B19		1.00	1.00	84,250
				A19	Administrative Analyst I	1.00	1.00	55,920
A16	Customer Service Specialist I	7.00		A17	Customer Service Specialist II	6.00	6.00	365,640
	DIVISION TOTAL	8.00	82,890			8.00	8.00	505,810
DEPARTMENT: ENTERPRISE SERVICES		DIVISION: FACILITIES SERVICES						
B35	Manager III	1.00	122,820			1.00	1.00	131,630
B21	Management Analyst II [1]	1.00	95,840			-	-	-
B19	Supervisor II	2.00	194,030			2.00	2.00	203,720
B19	Program Manager	1.00	83,930			1.00	1.00	90,480
A25	Project Leader II	2.00	145,680	A26		2.00	2.00	158,070
A22	Facility HVAC Tech	4.00	263,890			4.00	4.00	280,820
A21	Facility Maintenance Tech	3.00	184,380			3.00	3.00	194,930
A21	Project Leader I	1.00	61,880	A22		1.00	1.00	69,090
A19	Administrative Analyst I	1.00	66,000			1.00	1.00	67,980
A16	Facility Maintenance I	4.00	213,660			4.00	4.00	210,870
A11	Custodial Worker II	5.00	232,290	A12		6.00	6.00	286,130
A09	Custodial Worker I	8.00	337,800			9.00	9.00	386,680
				A09	Security Officer	2.00	2.00	77,260
	DIVISION TOTAL	33.00	2,002,200			36.00	36.00	2,157,660
	1 Move 1.0 FTE to Information Tech organization							
DEPARTMENT: LEGAL		DIVISION: ATTORNEY						
K01	City Attorney	1.00	200,200	K02		1.00	1.00	231,100
B39	Deputy City Attorney	2.00	313,610			2.00	2.00	339,160
W01	Assistant City Attorney II	5.00	643,570			6.00	6.00	807,050

Analysis of Positions and Wages

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		Adopted FY 2023				FY 2024 Mgr Rec	FY 2024 Adopted	
Pay Grade	Job Title	FTE	Amount	Pay Grade Change	Job Title Change	FTE	FTE	Amount
Legal Department, continued								
B25	Manager I	1.00	108,380			1.00	1.00	116,940
B08	Legal Assistant	4.00	298,580			4.00	4.00	318,100
A22	Administrative Analyst II	1.00	74,630	A23		1.00	1.00	80,000
A15	Staff Assistant I	0.37	20,830	B17	Management Analyst I	0.50	0.50	42,300
	DIVISION TOTAL	14.37	1,659,800			15.50	15.50	1,934,650
DEPARTMENT: COMMUNITY SERVICES [1]		DIVISION: ADMINISTRATION						
-	-	-	-	K01	Deputy City Manager	1.00	1.00	248,660
-	-	-	-	B35	Manager III	1.00	1.00	127,790
-	-	-	-	B25	Program Manager III	2.00	2.00	220,450
-	-	-	-	B17	Management Analyst I	1.00	1.00	72,980
-	-	-	-	B13	Outreach / Education Cooridinator II	1.00	1.00	91,010
-	-	-	-	A29	Planner III	1.00	1.00	83,470
-	-	-	-	A22	Program Coordinator	1.00	1.00	68,580
-	-	-	-	A15	Staff Assistant	3.00	3.00	163,850
	DIVISION TOTAL	-	-			11.00	11.00	1,076,790
[1] Move of 3.0 FTE from CD Admin, 3.0 FTE from CMO and 4.0 from PW Support Services, 1.0 new FTE								
DEPARTMENT: COMMUNITY SERVICES		DIVISION: RECREATION SERVICES						
B25	Manager I	1.00	110,000			1.00	1.00	116,940
B19	Program Manager I	1.00	97,020			2.00	2.00	179,930
B13	Recreation / Education Coordinator II	3.00	243,730			3.00	3.00	261,350
B05	Recreation / Education Coordinator I	2.00	133,930			2.00	2.00	142,570
A22	Program Coordinator	2.00	111,410			2.00	2.00	142,310
A16	Permit Specialist	1.00	48,130			1.00	1.00	57,280
A15	Staff Assistant I	0.70	39,410			0.70	0.70	40,600
A12	Office Assistant	0.90	39,700			0.90	0.90	58,080
	DIVISION TOTAL	11.60	823,330			12.60	12.60	999,060
DEPARTMENT: COMMUNITY SERVICES		DIVISION: PARKS OPERATIONS						
B25	Manager I	1.00	111,380			1.00	1.00	116,940
				B23	Supervisor III	1.00	1.00	82,980
B19	Supervisor II [1]	3.00	249,160			3.00	3.00	273,990
B19	Program Manager I	1.00	75,120			1.00	1.00	81,430
				A22	Natural Infrastructure Spec	2.00	2.00	153,720
A20	Parks Project Coordinator	10.00	651,110	A21		10.00	10.00	641,020
A17	Tree Trimmer	4.00	236,900	A18		3.00	3.00	186,750
A16	Parks Maint Operator	25.00	1,337,470	A17		28.00	28.00	1,462,960
	DIVISION TOTAL	44.00	2,661,140			49.00	49.00	3,214,790
1 Move 1.0 FTE from City Manager's Office to Parks Operations								
DEPARTMENT: COMMUNITY & URBAN DEV.		DIVISION: COMMUNITY DEVELOPMENT ADMINISTRATION						
K02	Director, Community Development	1.00	166,070			-	-	-

Analysis of Positions and Wages

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		Adopted FY 2023				FY 2024		
Pay Grade	Job Title	FTE	Amount	Pay Grade Change	Job Title Change	Mgr Rec FTE	Adopted FTE	Amount
Community Development Department, continued								
B25	Program Manager III	1.00	101,210			-	-	-
A15	Staff Assistant I	1.00	56,300			-	-	-
	DIVISION TOTAL	3.00	323,580			-	-	-
	1 Reclass Director position to Deputy City Manager and move all positions to Community Services Dept Admin							
DEPARTMENT: COMMUNITY & URBAN DEV.	DIVISION: PLANNING							
B39	Assistant Director	1.00	154,860			1.00	1.00	169,580
B29	Manager II	1.00	109,430			1.00	1.00	118,630
B25	Program Manager III	2.00	215,660			2.00	2.00	233,360
A28	Planner III	3.00	273,670	A29		3.00	3.00	292,330
A25	Planner II	5.00	383,230			5.00	5.00	383,930
A23	Code Enforcement Officer	2.00	141,170			2.00	2.00	136,960
A21	Planner I	1.00	65,810	A22		1.00	1.00	97,190
A19	Administrative Analyst I	2.00	124,630			2.00	2.00	131,040
	DIVISION TOTAL	17.00	1,468,460			17.00	17.00	1,563,020
DEPARTMENT: COMMUNITY & URBAN DEV.	DIVISION: PARKING SERVICES							
B13	Supervisor I	1.00	85,800			1.00	1.00	77,190
A15	Parking Meter Tech	1.00	46,450			1.00	1.00	58,000
				A15	Code Enforcement Officer 1	2.00	2.00	95,700
A13	Parking Enforcement Officer	9.00	421,220			7.00	7.00	340,390
	DIVISION TOTAL	11.00	553,470			11.00	11.00	571,280
DEPARTMENT: COMMUNITY & URBAN DEV.	DIVISION: NEIGHBORHOOD ENHANCEMENT							
B29	Manager II	1.00	56,300			1.00	1.00	112,700
B13	Supervisor I	1.00	95,340			1.00	1.00	91,010
A25	Code Enforcement Officer, Sr	1.00	82,740			-	-	-
A23	Code Enforcement Officer 2	8.00	570,560			13.00	13.00	928,870
A15	Staff Assistant I	2.00	104,440			2.00	2.00	113,360
	DIVISION TOTAL	13.00	909,380			17.00	17.00	1,245,940
DEPARTMENT: COMMUNITY SERVICES	DIVISION: LIBRARY							
B39	City Librarian	1.00	139,660			1.00	1.00	140,930
B29	Manager II	1.00	100,140			1.00	1.00	113,480
B19	Supervisor II	4.00	388,060			5.00	5.00	457,160
A24	Librarian, Sr	5.00	390,150			5.00	5.00	411,830
A21	Librarian	5.00	340,860	A22		5.00	5.00	354,550
A17	Library Assistant, Senior	13.35	747,050			15.10	15.10	865,700
A15	Staff Assistant I	1.00	55,760			1.00	1.00	58,000
A13	Library Assistant	10.50	518,940			8.75	8.75	450,100
A09	Custodial Worker I	1.00	44,820			1.00	1.00	46,170
A09	Security Officer	2.00	82,460			2.00	2.00	88,800
	DIVISION TOTAL	43.85	2,807,900			44.85	44.85	2,986,720

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		Adopted FY 2023				FY 2024		
Pay Grade	Job Title	FTE	Amount	Pay Grade Change	Job Title Change	Mgr Rec FTE	Adopted FTE	Amount
DEPARTMENT: POLICE		DIVISION: ADMINISTRATION						
K04	Police Chief	1.00	195,400	K03		1.00	1.00	215,900
F03	Lieutenant	1.00	151,620			-	-	-
				B25	Manager I	-	1.00	91,010
				B21	Management Analyst II	1.00	1.00	99,170
				B21	Program Manager II	1.00	1.00	106,270
B13	Supervisor I	1.00	86,670			1.00	-	-
A15	Staff Assistant	1.00	50,020			1.00	1.00	47,850
	DIVISION TOTAL	4.00	483,710			5.00	5.00	560,200
DEPARTMENT: POLICE		DIVISION: SUPPORT						
F04	Deputy Police Chief	1.00	164,550			1.00	1.00	159,300
F03	Lieutenant	2.00	298,910			3.00	3.00	466,530
F01	Sergeant	4.00	491,820			5.00	5.00	684,330
				E16	Corporal	1.00	1.00	74,980
E12	Police Officer	2.00	170,400			11.00	11.00	997,410
B25	Manager I	2.00	213,560			2.00	2.00	209,710
B21	Management Analyst II	1.00	91,700			-	-	-
B21	Program Manager II	1.00	101,210			-	-	-
B17	Management Analyst I	1.00	91,840			1.00	1.00	98,090
B11	Supvsr, Police Records Shift	3.00	223,200			3.00	3.00	229,750
A34	Dept Tech Support Analyst II	1.00	95,470			-	-	-
A25	Project Leader II	1.00	74,630	A26		1.00	1.00	90,480
A23	Crime Analyst	1.00	77,680			-	-	-
A22	Program Coordinator	1.00	61,040			1.00	1.00	68,380
A21	Buyer	1.00	71,620			1.00	1.00	73,770
A19	Administrative Analyst I	1.00	64,550			1.00	1.00	67,980
A19	Police Evidence & Property Tech	5.00	312,960			6.00	6.00	382,710
				A18	Telephone Report Specialist, Sr	1.00	1.00	65,400
A17	Police Records Technician	15.00	870,560	A18		15.00	15.00	897,480
				A16	Telephone Report Specialist	2.00	2.00	120,410
A15	Staff Assistant I	2.00	92,910			1.00	1.00	54,970
A09	Laborer	2.00	81,940			2.00	2.00	81,760
A08	Clerk-Messenger	0.50	20,070			0.50	0.50	19,520
	DIVISION TOTAL	47.50	3,670,620			58.50	58.50	4,842,960

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		Adopted FY 2023				FY 2024		
				Pay Grade		Mgr Rec	Adopted	
Pay Grade	Job Title	FTE	Amount	Change	Job Title Change	FTE	FTE	Amount
DEPARTMENT: POLICE		DIVISION: INVESTIGATIONS						
F04	Deputy Police Chief	1.00	164,550			1.00	1.00	159,300
F03	Lieutenant	2.00	303,240			2.00	2.00	296,690
F01	Sergeant	5.00	608,800			6.00	6.00	785,180
E24	Police Lab Technician	2.50	249,190			3.00	3.00	307,180
E16	Corporal	3.00	278,060			3.00	3.00	271,700
E12	Police Officer	25.00	2,186,720			25.00	25.00	2,284,470
				A34	Dept Tech Support Analyst II	1.00	1.00	98,330
				A26	Project Leader II	1.00	1.00	90,480
				A26	Crime Analyst	3.00	3.00	210,800
A19	Administrative Analyst I	1.00	61,040			1.00	1.00	55,920
A14	Staff Assistant I	1.00	56,300			1.00	1.00	58,000
	DIVISION TOTAL	40.50	3,907,900			47.00	47.00	4,618,050
DEPARTMENT: POLICE		DIVISION: PATROL						
F04	Deputy Police Chief	1.00	164,550			1.00	1.00	170,720
F03	Lieutenant	4.00	602,050			4.00	4.00	610,300
F01	Sergeant	15.00	1,798,050			19.00	19.00	2,447,690
E16	Corporal	15.00	1,296,420			8.00	8.00	713,860
E12	Police Officer	117.00	10,216,390			109.00	109.00	9,479,860
A25	Project Leader II	1.00	74,630			-	-	-
A18	Telephone Report Specialist, Sr	1.00	63,490			-	-	-
A16	Telephone Report Specialist	2.00	114,620			-	-	-
A15	Staff Assistant I	1.00	55,610			1.00	1.00	58,000
P68	Community Service Officer	5.40	202,390			4.80	4.80	192,290
	DIVISION TOTAL	162.40	14,588,200			146.80	146.80	13,672,720
DEPARTMENT: FIRE		DIVISION: ADMINISTRATION						
K10	Fire Chief	1.00	195,400	K03		1.00	1.00	239,570
D07	Deputy Fire Chief	1.00	187,370			1.00	1.00	199,960
B17	Management Analyst I	2.00	186,850			2.00	2.00	196,180
A21	Buyer	1.00	56,300			1.00	1.00	64,720
A15	Staff Assistant I	1.00	48,280			1.00	1.00	51,230
	DIVISION TOTAL	6.00	674,200			6.00	6.00	751,660
DEPARTMENT: FIRE		DIVISION: EMERGENCY OPERATIONS						
D07	Deputy Fire Chief	2.00	374,740			2.00	2.00	399,920
C04	Battalion Chief	6.00	833,000			6.00	6.00	869,740

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		Adopted FY 2023				FY 2024 Mgr Rec	FY 2024 Adopted	
Pay Grade	Job Title	FTE	Amount	Pay Grade Change	Job Title Change	FTE	FTE	Amount
FIRE DEPT., continued								
C99	Training Officer	1.00	124,330			2.00	2.00	265,640
C50	Fire Apparatus Operator	48.00	4,559,790			48.00	48.00	4,870,560
C10	Firefighter-Medic	60.00	5,214,270			63.00	63.00	5,773,750
C09	Fire Captain	48.00	5,663,490			48.00	48.00	5,989,240
A15	Staff Assistant I	1.00	48,280			1.00	1.00	51,860
	DIVISION TOTAL	166.00	16,817,900			170.00	170.00	18,220,710
DEPARTMENT: FIRE		DIVISION: FIRE AND LIFE SAFETY (PREVENTION SERVICES)						
D10	Asst Fire Chief of Operations	1.00	198,490			1.00	1.00	211,820
C95	Deputy Fire Marshall, Sr	1.00	130,040			1.00	1.00	138,970
C93	Deputy Fire Marshall	5.00	561,260			5.00	5.00	511,800
B25	Program Manager III	1.00	109,250	B29	Manager II	1.00	1.00	101,620
	DIVISION TOTAL	8.00	999,040			8.00	8.00	964,210
DEPARTMENT: ENTERPRISE SERVICES [1]		DIVISION: INFORMATION TECHNOLOGY						
K06	Enterprise Services Director	1.00	195,530	K01	Deputy City Manager	1.00	1.00	241,080
B37	Manager, Division	1.00	147,830			2.00	2.00	309,520
B35	Manager III	3.00	381,190			4.00	4.00	510,080
B29	Manager II	1.00	75,960			1.00	1.00	128,740
B25	Manager I	2.00	211,060			2.00	2.00	210,870
B25	Program Manager III	1.00	99,680			1.00	1.00	116,940
				B21	Management Analyst II	1.00	1.00	103,880
				B19	Supervisor II	1.00	1.00	87,870
A40	Solutions Architect	1.00	117,470			1.00	1.00	121,000
A39	IT Programmer Analyst	8.00	830,440			8.00	8.00	871,070
A38	Oracle Database Admin	3.00	353,380			3.00	3.00	369,720
A38	Oracle Programmer Analyst, Lead	1.00	120,610			1.00	1.00	124,220
A38	Systems Analyst, Lead	1.00	120,610			1.00	1.00	97,360
A37	IT GIS Programmer Analyst, Lead	1.00	114,930			-	-	-
A37	IT Programmer Analyst, Lead	1.00	114,930			1.00	1.00	118,370
A37	Oracle Programmer Analyst	2.00	229,860			2.00	2.00	236,740
A37	System Analyst, Sr	1.75	176,240			1.75	1.75	166,020
A36	Network Analyst, Sr	3.00	313,550			3.00	3.00	325,760
A35	IT GIS Programmer Analyst	3.00	310,400			3.00	3.00	320,730
A35	Network Analyst	3.00	307,910			3.00	3.00	319,950
A34	Department Tech Support Analyst II	5.00	443,020			6.00	6.00	564,780
A33	Network Technician	5.00	393,380			5.00	5.00	414,990
A29	Enterprise Business Systems Analyst	3.00	275,560			3.00	3.00	316,810
A25	GIS Analyst	2.00	168,910			2.00	2.00	173,980
A22	Administrative Analyst II	1.00	69,600	A23		1.00	1.00	78,190
A22	GIS Technician	1.00	73,820			1.00	1.00	76,860
A19	Administrative Analyst I	1.00	66,000			3.00	3.00	179,820
	DIVISION TOTAL	55.75	5,711,870			61.75	61.75	6,585,350

[1] Move of 2.0 FTE, one from Facilities and one from Human Resources Admin

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		Adopted FY 2023				FY 2024		
Pay Grade	Job Title	FTE	Amount	Pay Grade Change	Job Title Change	Mgr Rec FTE	Adopted FTE	Amount
DEPARTMENT: COMMUNITY & URBAN DEV.		DIVISION: URBAN DEVELOPMENT SERVICES						
K07	Urban Development Director	1.00	166,070	K04		1.00	1.00	212,120
B39	Assistant Urban Development Director	1.00	131,320			1.00	1.00	126,190
B29	Manager II	3.00	361,690			3.00	3.00	369,670
B25	Program Manager III	4.00	435,060			5.00	5.00	524,900
B21	Program Manager II	1.00	101,210			1.00	1.00	106,270
B19	Program Manager I	4.00	320,880			3.00	3.00	267,310
B17	Management Analyst I	1.00	74,630			1.00	1.00	81,330
B13	Supervisor I	1.00	86,290			1.00	1.00	70,980
A27	Real Property Services Specialist	2.00	165,990	A28		2.00	2.00	196,660
				A23	Administrative Analyst II	1.00	1.00	65,400
A15	Accounting Assistant	0.50	28,150	A17		0.50	0.50	31,340
A15	Staff Assistant I	1.00	47,870			1.00	1.00	50,020
	DIVISION TOTAL	19.50	1,919,160			20.50	20.50	2,102,190
DEPARTMENT: PUBLIC WORKS		DIVISION: TRANSPORTATION						
B34	Engineer 4	1.00	135,300			1.00	1.00	142,070
B31	Engineer 3	2.00	253,820			2.00	2.00	266,500
B25	Engineer 2	1.00	111,380			1.00	1.00	116,940
B25	Manager I	1.00	82,890			1.00	1.00	98,630
B25	Program Manager III	1.00	111,380			1.00	1.00	116,940
B23	Supervisor III	1.00	106,240			1.00	1.00	111,550
B19	Supervisor II	3.00	243,210			3.00	3.00	247,900
A28	Planner III	1.00	95,470	A29		1.00	1.00	102,670
A28	Electrician II	1.00	77,680	A29		1.00	1.00	83,470
A26	Electrician I	3.00	263,500	A27		3.00	3.00	282,270
A22	Traffic Technician, Sr	1.00	74,630			1.00	1.00	76,860
A20	Traffic Technician	1.00	68,540			1.00	1.00	70,610
A21	PW Project Leader	5.00	352,470	A22		5.00	5.00	381,440
A19	Administrative Analyst I	1.00	66,000			1.00	1.00	67,980
A19	PW Crew Leader	5.00	328,080	A20		5.00	5.00	346,370
A16	PW Maint Operator II	13.00	739,470			14.00	14.00	818,510
A15	PW Signs and Markings Worker	5.00	269,560	A16		5.00	5.00	295,600
A14	PW Maint Operator I	13.00	653,100			13.00	13.00	654,250
A09	Laborer	5.00	199,390			5.00	5.00	211,840
	DIVISION TOTAL	64.00	4,232,110			65.00	65.00	4,492,400

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Pay Grade	Job Title	FTE	Amount	Pay Grade Change	Job Title Change	FTE	FTE	Amount
DEPARTMENT: PUBLIC WORKS	DIVISION: AIRPORT							
B29	Manager II	1.00	122,610			1.00	1.00	128,740
				B25	Program Manager III	2.00	2.00	176,280
A22	Administrative Analyst II	1.00	74,630	A23		1.00	1.00	80,000
				A19	Administrative Analyst I	1.00	1.00	56,800
A15	Airport Maintenance Operator	2.00	112,610			4.00	4.00	203,010
	DIVISION TOTAL	4.00	309,850			9.00	9.00	644,830
DEPARTMENT: COMMUNITY & URBAN DEV.	DIVISION: BUILDING AND SAFETY							
B35	Manager III	1.00	139,340			1.00	1.00	146,300
B34	Engineer 4	1.00	122,280			1.00	1.00	132,250
B29	Manager II	1.00	91,230			1.00	1.00	95,790
B25	Manager I	1.00	111,380			1.00	1.00	116,940
B19	Program Manager I	1.00	97,020			1.00	1.00	101,860
A28	Bldg Inspector, Senior	5.00	477,330	A29	Inspector, Senior	5.00	5.00	470,640
A27	Comml. Electrical Inspector 3	1.00	91,360			1.00	1.00	94,090
A27	Comml Plumbing Inspector 3	1.00	83,540			1.00	1.00	89,540
A27	Plans Examiner II	6.00	465,420			6.00	6.00	489,180
A25	Comml. Mech Inspector 2	1.00	84,460	A26		1.00	3.00	262,710
A25	Inspector I	2.00	168,910			2.00	-	-
A24	Plans Examiner I	1.00	70,630			1.00	1.00	67,980
A23	Code Enforcement Officer 2	1.00	77,680			1.00	1.00	80,000
A21	Planner II	1.00	68,150			1.00	1.00	65,210
A19	Administrative Analyst I	2.00	129,880			2.00	2.00	135,960
A18	Permit Technician	4.00	226,730			5.00	5.00	291,550
A16	Permit Specialist	3.00	172,240			2.00	2.00	119,960
A12	Office Assistant	1.00	48,930			1.00	1.00	51,530
	DIVISION TOTAL	34.00	2,726,510			34.00	34.00	2,811,490
DEPARTMENT: PUBLIC WORKS UTILITY [1]	DIVISION: ADMINISTRATION							
K03	Director, Public Works	1.00	197,440	K02		1.00	1.00	238,880
B39	Assistant Director	2.00	293,480			2.00	2.00	322,170
B36	Engineer 5	1.00	143,530			1.00	1.00	150,710
B25	Engineer 2	1.00	111,380			1.00	1.00	116,940
B25	Program Manager III	2.00	210,130			2.00	2.00	217,280
				B25	Manager I	1.00	1.00	104,400
B21	Management Analyst II	2.00	202,420			4.00	4.00	369,420
B21	Program Manager II	3.00	287,590			3.00	3.00	304,860
B19	Program Manager I	2.00	173,260			2.00	2.00	169,240
B17	Management Analyst I	2.00	182,590			1.00	1.00	98,090
B13	Supervisor I	3.00	238,090			1.00	1.00	91,010
B05	Executive Assistant	1.00	72,390	B08		1.00	1.00	83,600

Analysis of Positions and Wages

The "Analysis of Positions and Wages" reflects full time equivalent position authority and corresponding budgeted salary and wages expense. In some cases, a position's relationship to a new classification or organization is illustrated with a directional arrow. Other changes seen here could be the result of new positions being added or reclassification of existing positions.

		Adopted FY 2023				FY 2024		
				Pay Grade		Mgr Rec	Adopted	
Pay Grade	Job Title	FTE	Amount	Change	Job Title Change	FTE	FTE	Amount
PUBLIC WORKS ADMINISTRATION, continued								
A28	Planner III	2.00	187,930	A29		1.00	1.00	102,670
A25	Planner II	1.00	84,460			2.00	3.00	220,990
A22	Program Coordinator	4.00	292,230			3.00	2.00	144,390
A21	Buyer	1.00	71,620			1.00	1.00	73,770
A20	Graphic Designer	2.00	131,370			2.00	2.00	137,900
A18	Permit Technician	2.00	121,900			2.00	2.00	130,800
A15	Staff Assistant I	11.00	588,680			9.00	9.00	507,800
A13	Parts and Supply Clerk	2.00	104,260			2.00	2.00	107,400
	DIVISION TOTAL	45.00	3,694,750			42.00	42.00	3,692,320
	[1] Move 4.0 FTE to the Community Svcs Admin; move 1.0 FTE to PW Administration from PW Engineering							
DEPARTMENT: PUBLIC WORKS UTILITY	DIVISION: ENGINEERING							
B39	City Engineer	1.00	156,800			1.00	1.00	169,580
B36	Engineer 5	3.00	430,600			3.00	3.00	447,740
B34	Engineer 4	7.00	944,500			8.00	8.00	1,063,820
B31	Engineer 3	9.00	1,012,110			10.00	10.00	1,207,580
B29	Manager II	1.00	113,880			1.00	1.00	123,160
B25	Engineer 2 [1]	5.00	508,630			4.00	4.00	431,900
B23	Engineer 1	3.00	242,270			4.00	4.00	351,620
B23	Supervisor III	1.00	105,170			1.00	1.00	111,550
B21	Program Manager II	1.00	101,210			1.00	1.00	106,270
B19	Supervisor II	2.00	169,190			3.00	3.00	257,790
B17	Management Analyst I	1.00	88,450			1.00	1.00	86,950
				A29	Inspector, Senior	1.00	1.00	83,470
A25	Inspector I	7.00	572,380			7.00	7.00	595,710
A24	Civil Engineer Assistant	3.00	228,080			3.00	3.00	223,150
A22	CADD Technician	1.00	74,630			-	-	-
				A23	Engr Tech III	4.00	4.00	302,860
A22	Program Coordinator	4.00	256,920			4.00	4.00	280,010
A22	Engr Tech III	3.00	218,030	A23		-	-	
A15	Staff Assistant I	2.00	110,050	A15		2.00	2.00	107,570
	DIVISION TOTAL	54.00	5,332,900			58.00	58.00	5,950,730
	[1] Move from PW Engineering to PW Admin, reclass to Program Manager III							
DEPARTMENT: PUBLIC WORKS UTILITY	DIVISION: WASTEWATER TREATMENT							
B39	Assistant Director	1.00	155,230			1.00	1.00	169,580
B35	Manager III	1.00	139,340			1.00	1.00	146,300
B25	Manager I	1.00	111,380			1.00	1.00	116,940

Analysis of Positions and Wages

The "Analysis of Positions and Wages" reflects full time equivalent position authority and corresponding budgeted salary and wages expense. In some cases, a position's relationship to a new classification or organization is illustrated with a directional arrow. Other changes seen here could be the result of new positions being added or reclassification of existing positions.

		Adopted FY 2023				FY 2024 Mgr Rec	FY 2024 Adopted	
Pay Grade	Job Title	FTE	Amount	Pay Grade Change	Job Title Change	FTE	FTE	Amount
PUBLIC WORKS WASTEWATER TREATMENT, continued								
B23	Supervisor III	6.00	554,020			7.00	7.00	680,990
B19	Program Manager I	1.00	97,020			-	-	-
B17	Management Analyst I	1.00	75,370			1.00	1.00	81,510
A34	Dept Tech Support Analyst II	1.00	95,470			1.00	1.00	94,420
A28	Electrician 2	1.00	95,470	A29		1.00	1.00	102,670
A26	Instrument Technician	3.00	231,060			3.00	3.00	246,790
A25	Electrician 1	2.00	175,660	A27		2.00	2.00	188,180
A24	WTP Operator 3	8.00	638,630	A25		8.00	8.00	662,280
A23	WTP Technician II	2.00	155,360	A24		2.00	2.00	166,940
A23	Laboratory Technician II	3.00	233,040			3.00	3.00	229,900
A22	WTP Operator 2	13.00	885,050	A23		13.00	13.00	938,160
A21	WTP Technician I	3.00	201,860			2.00	2.00	147,540
A20	Laboratory Technician I	4.00	246,360	A21		4.00	4.00	263,130
A19	WTP Operator 1	1.00	66,000	A20		2.00	2.00	118,960
A15	PW Facility Maintenance Operator	1.00	56,300	A16		1.00	1.00	60,390
A13	Parts and Supply Clerk	1.00	52,130			1.00	1.00	53,700
	DIVISION TOTAL	54.00	4,264,750			54.00	54.00	4,468,380
DEPARTMENT: PUBLIC WORKS UTILITY		DIVISION: OPERATIONS						
B39	Assistant Director	1.00	156,800			1.00	1.00	169,580
B35	Manager III	1.00	139,340			1.00	1.00	146,300
B29	Manager II	1.00	122,610			1.00	1.00	128,740
B25	Manager I	1.00	111,380			1.00	1.00	116,940
B23	Supervisor III	8.00	798,730			8.00	8.00	849,800
B19	Supervisor II	8.00	771,160			9.00	9.00	863,580
B17	Management Analyst I	1.00	93,420			1.00	1.00	98,090
B13	Outreach/Education Coordinator II	1.00	64,520			1.00	1.00	67,750
B13	Supervisor I	2.00	153,260			1.00	1.00	84,150
				B05	Outreach / Education Coordinator I	1.00	1.00	56,560
A34	Dept Tech Support Analyst II	4.00	354,070			4.00	4.00	371,080
A26	Instrument Technician	2.00	170,050			2.00	2.00	178,940
A25	Inspector I	2.00	167,730			2.00	2.00	173,980
A25	Project Leader II	1.00	68,540	A26		1.00	1.00	86,450
A25	GIS Analyst	4.00	305,910			5.00	5.00	406,260
A24	Environmental Compliance Specialist	5.00	405,180			5.00	5.00	417,350
A23	Flow Monitoring Analyst	3.00	233,040	A24		3.00	3.00	250,410
A23	Systems Technician	5.00	373,390	A24		5.00	5.00	401,860

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		Adopted FY 2023				FY 2024 Mgr Rec	FY 2024 Adopted	
Pay Grade	Job Title	FTE	Amount	Pay Grade Change	Job Title Change	FTE	FTE	Amount
PUBLIC WORKS OPERATIONS, continued								
A23	Water Treatment Operator	9.00	588,390			9.00	9.00	610,510
A22	GIS Technician	4.00	278,730			4.00	4.00	295,620
A22	Natural Infrastructure Specialist	1.00	66,590			1.00	1.00	71,700
A22	Program Coordinator	2.00	135,660			3.00	3.00	214,200
A22	Engineering Technician III	1.00	61,040			1.00	1.00	73,520
A21	Flow Monitoring Technician	3.00	201,300	A22		3.00	3.00	221,710
A21	Project Leader I	3.00	214,850	A22		5.00	5.00	363,140
A20	Engineering Technician II	1.00	56,300			1.00	1.00	70,610
A20	Parks Project Coordinator	1.00	66,390	A21		1.00	1.00	73,770
A19	Administrative Analyst I	5.00	294,460			4.00	4.00	258,650
A19	Environmental Compliance Tech	1.00	56,150	A26		1.00	1.00	60,210
A19	PW Crew Leader	30.00	1,913,740	A20		29.00	29.00	2,013,180
A18	Water Quality Technician	2.00	123,460			2.00	2.00	117,540
A17	Customer Service Rep 2	5.00	293,800	A18	Utility Field Representative	5.00	5.00	317,520
A17	Flow Monitoring Operator	2.00	117,030	A18		2.00	2.00	119,100
A16	Accounts Specialist, Sr.	4.00	220,120	A19		4.00	4.00	240,780
A16	Parks Maintenance Operator	1.00	46,450	A17		3.00	3.00	165,920
A16	PW Maintenance Operator II	17.00	962,770			16.00	16.00	935,890
A15	PW Facility Maintenance Operator	2.00	102,760	A16		2.00	2.00	111,490
A15	Clerk Dispatcher	6.00	308,760		PW Communications Dispatcher	6.00	6.00	299,110
A14	Customer Service Rep 1	3.00	162,850	A15	Utility Meter Reader	3.00	3.00	160,420
A14	PW Maintenance Operator I	28.00	1,406,210			27.00	27.00	1,371,410
	DIVISION TOTAL	181.00	12,166,940			184.00	184.00	13,033,820
DEPARTMENT: FIRE		DIVISION: EMERGENCY MEDICAL SERVICES						
C99	EMS Coordinator	1.00	124,330			1.00	1.00	132,820
C99	EMS Trainer	1.00	124,330			1.00	1.00	132,820
	DIVISION TOTAL	2.00	248,660			2.00	2.00	265,640
DEPARTMENT: FIRE		DIVISION: COMMUNICATIONS & INFORMATION (9-1-1)						
D07	Deputy Fire Chief	1.00	161,960			1.00	1.00	199,960
V03	Manager, Comm Center Operations	1.00	120,220			-	-	-
B35	Manager III	1.00	108,380			2.00	2.00	245,470
B21	Management Analyst II	1.00	101,210			1.00	1.00	106,270
U01	Supvsr, Communications Shift	7.00	711,830			8.00	8.00	887,740
Q04	9-1-1 Call Taker	9.00	568,970		Communications Specialist	11.00	11.00	683,020
Q03	Communications Specialist III	4.00	382,000			6.00	6.00	598,480
Q02	Communications Specialist II	43.00	3,442,390			41.00	41.00	3,381,300
Q01	Communications Specialist I	5.00	340,110			5.00	5.00	322,170
A34	Dept Tech Support Analyst II	1.00	77,450			2.00	2.00	171,940

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		Adopted FY 2023				FY 2024 Mgr Rec	FY 2024 Adopted	
Pay Grade	Job Title	FTE	Amount	Pay Grade Change	Job Title Change	FTE	FTE	Amount
FIRE COMMUNICATIONS & INFORMATION (911), continued								
A25	Dept Tech Support Analyst I	1.00	84,460			-	-	-
				A23	Administrative Analyst II	-	1.00	67,980
A19	Administrative Analyst I	1.00	66,000			1.00	-	
A12	Office Assistant	0.60	27,870	A19	Administrative Analyst I	0.60	0.60	29,830
	DIVISION TOTAL	75.60	6,192,850			78.60	78.60	6,694,160
DEPARTMENT: ENTERPRISE SERVICES		DIVISION: FLEET SERVICES						
B29	Manager II	1.00	91,230			1.00	1.00	87,180
B19	Program Manager I	1.00	87,290			1.00	1.00	94,400
A29	Enterprise Business Sys Analyst	1.00	81,040			1.00	1.00	94,110
A22	Program Coordinator	1.00	50,350			1.00	1.00	70,850
A22	Administrative Analyst II	1.00	74,630	A23		1.00	1.00	80,000
A22	Fleet Services Lead Technician	2.00	149,250			2.00	2.00	149,040
A20	Fleet Services Technician	7.00	450,790			7.00	7.00	457,290
A15	Staff Assistant I	1.00	55,290			1.00	1.00	58,000
A13	Parts & Supply Clerk	1.00	52,130			1.00	1.00	44,560
	DIVISION TOTAL	16.00	1,092,000			16.00	16.00	1,135,430
DEPARTMENT: FIRE		DIVISION: RADIO COMMUNICATIONS						
A25	Communications Systems Tech	4.00	314,080			4.00	4.00	314,110
	DIVISION TOTAL	4.00	314,080			4.00	4.00	314,110
DEPARTMENT: ENTERPRISE SERVICES		DIVISION: PRINTING & REPROGRAPHICS						
B13	Supervisor I	1.00	73,690			1.00	1.00	79,680
A18	Reprographics Specialist	2.00	126,980			2.00	2.00	130,800
A08	Clerk Messenger	3.00	125,020			3.00	3.00	137,910
	DIVISION TOTAL	6.00	325,690			6.00	6.00	348,390
DEPARTMENT: ENTERPRISE SERVICES		DIVISION: SELF INSURANCE - BENEFITS						
B37	Manager, Division	1.00	113,880			1.00	1.00	149,950
B19	Program Manager I	1.00	90,530			1.00	1.00	97,910
B17	Management Analyst I	1.00	76,480			1.00	1.00	83,000
B08	Human Resources Specialist	1.00	70,000			1.00	1.00	78,000
B02	Human Resources Assistant	0.50	26,780			1.00	1.00	58,360
	DIVISION TOTAL	4.50	377,670			5.00	5.00	467,220
DEPARTMENT: ENTERPRISE SERVICES		DIVISION: SELF INSURANCE - RISK MANAGEMENT						
W01	Assistant City Attorney II	1.00	109,830			1.00	1.00	141,830
				B37	Manager, Division	1.00	1.00	120,120
B29	Manager II	1.00	122,610			-	-	
				B25	Program Manager III	1.00	1.00	87,040
B17	Management Analyst I	1.00	77,450			1.00	1.00	86,270
B19	Program Manager I	2.00	174,750			2.00	2.00	185,070
B08	Human Resources Specialist	2.00	132,220	B10		2.00	2.00	134,380
	DIVISION TOTAL	7.00	616,860			8.00	8.00	754,710

CITY OF Salem
AT YOUR SERVICE

City of Salem Budget Glossary

Adopted budget. The financial plan adopted by the governing body which forms a basis for appropriations.

Ad valorem tax. A property tax computed as a percentage of the value of taxable property. See *Assessed value*.

Appropriation. Based on an adopted budget, an authorization for spending specific amounts of money for specific purposes during specific periods of time. Presented in a resolution or ordinance adopted by the governing body.

Assessed value. The portion of value of real or personal property which is taxable. It is the lesser of the property's real market value or the constitutional value limit (maximum assessed value-MAV). The value limit may increase 3 percent annually unless qualifying improvements or changes are made to the property. These improvements or changes allow the value limit to increase by more than 3 percent.

Beginning working capital. See *Resources*.

Biennial budget period. A 24-month period beginning July 1 and ending June 30 of the second succeeding year.

Budget. Written report showing the local government's comprehensive financial plan for one fiscal year. Must include a balanced statement of actual revenues and expenditures during each of the last two years, estimated revenues and expenditures for the current and upcoming year.

Budget committee. Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters from the district.

Budget message. An explanation of the budget and local government's financial priorities. Prepared by or under the direction of the executive officer or presiding officer of the governing body.

Budget officer. Person appointed by the governing body to assemble budget material and information, prepare the proposed budget, and oversee the budget process.

Capital outlay. Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment or buildings.

District. See *Local government*.

Expenditures. Decrease in net financial resources if accounts are kept on an accrual or modified accrual basis; total amount paid if accounts are kept on a cash basis.

Fiscal year. A 12-month period beginning July 1 and ending June 30.

Fund. A division in a budget segregating independent fiscal and accounting requirements. An entity within a government's financial plan designated to carry on specific activities or to reach certain objectives.

Governing body. County court, board of commissioners, city council, school board, board of trustees, board of directors or other governing board of a local government.

Line-item budget. The traditional form of budgeting, where proposed expenditures are based on individual objects of expense within a department or division.

Local government. Any city, county, port, school district, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission.

Municipality. See *Local government*.

Ordinance. Written directive or act of a governing body. Has the full force and effect of law within the local government's boundaries, provided it does not conflict with a state statute or constitutional provision. See *Resolution*.

Organizational unit. Any administrative subdivision of a local government, especially one charged with carrying on one or more specific functions (such as a department, office or division).

Payroll expenses. Health and accident insurance premiums, Social Security and retirement contributions, and civil service assessments, for example.

Permanent rate limit. A district's permanent ad valorem property tax rate for operating purposes. This rate levied against the assessed value of property raises taxes for general operations. Permanent tax rate limits were either computed by the Department of Revenue for districts existing prior to 1997-1998 or are voter-approved for districts formed in 1997-1998 and later.

Program. A group of related activities to accomplish a major service or function for which the local government is responsible.

Property taxes. Amounts imposed on taxable property by a local government within its operating rate limit, levied under local option authority, or levied to repay bonded debt.

Proposed budget. Financial and operating plan prepared by the budget officer, submitted to the public and budget committee for review.

Real market value. Value at which a property would be sold by an informed seller to an informed buyer on the appraisal date. Value set on real and personal property on a basis for testing the (Measure 5) constitutional limits.

Reserve fund. Established to accumulate money from one fiscal year to another for a specific purpose.

Resolution. An order of a governing body. Requires less legal formality and has lower legal status than an ordinance. Statutes or charter will specify actions that must be made by ordinance and actions that may be by resolution. (For cities, revenue raising measures such as taxes, special assessments and service charges always require ordinances.) See *Ordinance*.

Resources. Estimated working capital (fund balance) on hand at the beginning of the fiscal year, plus all anticipated revenues.

Revenues. Monies received or anticipated by a local government from either tax or non-tax sources during the fiscal year.

Supplemental budget. Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. Cannot be used to increase a tax levy.

Tax levy. Taxes imposed by a local government unit through a rate or amount.

Transfers. Amounts distributed from one fund to finance activities in another fund. Shown as a requirement in the originating fund and a revenue in the receiving fund.

Unappropriated ending fund balance. Amount set aside in the budget to be used as a cash carryover to the next year's budget, to provide the local government with a needed cash flow until other money is received. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year it is budgeted unless there is a significant calamity or natural disaster.

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Budget Adoption

PUBLIC NOTICE

NOTICE OF PUBLIC HEARING
NOTICE OF BUDGET COMMITTEE MEETINGS FOR THE CITY OF SALEM, OREGON AND THE URBAN RENEWAL AGENCY OF THE CITY OF SALEM, OREGON

A public meeting of the Budget Committee of the City of Salem and the Urban Renewal Agency of the City of Salem, Marion/Polk County, State of Oregon, will take place on April 19, 2023 at 6:00 p.m. to discuss the budget for the fiscal year July 1, 2023 to June 30, 2024. It will be viewable via Comcast Cable CC:Media channel 21 and the CC:Media YouTube channel. The purpose of the meeting is to receive the budget message and public comment on the City's proposed budget. The Urban Renewal Agency Budget will be reviewed during the public meeting on April 26, 2023. A copy of this public notice can also be found on the City of Salem's website at: https://www.cityofsalem.net/government/public-notices-and-hearings/other-public-notices .

A copy of the complete budget document may be viewed or obtained on and after April 14, 2023 at the Salem Civic Center, Room 230, on normal working days, between the hours of 8:00 a.m. and 5:00 p.m. The budget will also be available on the City's website on and after April 14, 2023 at: https://www.cityofsalem.net/government/budget-finance/annual-budget .

Listed below are the dates of additional Budget Committee meetings, where the public may comment, and deliberation of the Budget Committee will take place. Any person may provide comment on the proposed programs to the Budget Committee in person during any of the meetings. To sign up to provide oral public comment via video conference or to submit electronic written comment, please email: budgetoffice@cityofsalem.net .

The following Budget Committee meetings will begin at 6:00 p.m.
April 26, 2023
May 3, 2023
May 10, 2023
May 17, 2023 (alternate meeting)

For additional information or to schedule a budget viewing, contact Josh Eggleston at (503)588-6130 or jeggleston@cityofsalem.net. Americans with Disabilities Act accommodations shall be provided upon request with 24 hours advance notice.

Statesman Journal
April 6, 2023

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Statesman Journal
April 14, 2023

FORM LB-1 NOTICE OF BUDGET HEARING

A meeting of the Salem City Council will be held on June 12, 2023 at 6:00 pm. At this meeting, deliberations of the budget for the fiscal year beginning July 1, 2023 as approved by the City of Salem Budget Committee will take place. Any person may provide public comment or written testimony regarding the Budget Committee approved budget. A summary of the budget is presented below. A copy of the complete budget can be found on the City's website at https://www.cityofsalem.net/budget. This budget was prepared on a basis of accounting that is consistent with the basis of accounting used during the preceding year. Major changes, if any, and their effect on the budget are explained below. This budget is for an annual period. Americans with Disabilities Act accommodations for the June 12, 2023 meeting shall be provided upon request with 24 hours advance notice.

Contact: **Josh Eggleston** Telephone: **503-588-6130** Email: **jeggleston@cityofsalem.net**

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Fiscal Year 2022	Adopted Budget This Fiscal Year 2023	Approved Budget Next Fiscal Year 2024
Beginning Fund Balance / Net Working Capital	280,850,704	332,176,470	389,360,840
Fees, Licenses, Permits, Fines, Assessments and Other Service Charges	179,186,259	188,586,580	195,798,830
Federal, State and All Other Grants, Gifts, Allocations and Donations	79,460,980	100,332,220	79,624,740
Revenue from Bonds and Other Debt	0	1,132,810	0
Interfund Transfers / Internal Service Reimbursements	110,148,099	125,037,050	122,882,180
All Other Resources Except Current Year Property Taxes	19,764,616	17,937,300	18,102,340
Current Year Property Taxes (Estimated to be Received, FY 2023 and FY 2024)	93,190,746	96,241,900	100,712,890
Total Resources	**762,601,405**	**861,444,330**	**906,481,820**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personal Services	177,874,566	204,640,450	225,666,340
Materials and Services	169,353,535	390,615,680	381,729,440
Capital Outlay	8,548,907	28,951,640	36,384,250
Debt Service	41,738,429	42,460,630	42,202,540
Interfund Transfers	32,842,143	41,698,600	32,730,010
Contingencies	0	5,718,870	8,255,510
Special Payments	21,259,878	35,933,410	27,005,220
Unappropriated Ending Balance and Reserved for Future Expenditure	310,983,947	111,425,050	152,508,510
Total Requirements	**762,601,405**	**861,444,330**	**906,481,820**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM			
Name of Organizational Unit or Program **FTE** for that unit or program			
City Manager's Office	1,490,701	1,926,220	1,403,450
FTE	10.00	10.00	6.00
Community Development	11,911,703	18,620,470	21,189,690
FTE	62.00	78.00	79.00
Community Services	19,131,961	20,048,070	26,562,060
FTE	100.10	99.45	117.45
Enterprise Services	57,673,590	82,344,210	82,101,590
FTE	128.75	145.25	158.75
Finance	6,195,517	6,136,900	6,863,780
FTE	46.00	38.00	40.00
Fire	62,720,358	73,166,930	89,119,320
FTE	258.60	261.60	268.60
Legal	2,584,712	2,931,290	3,263,960
FTE	14.37	14.37	15.50
Mayor and Council	241,005	259,790	413,760
FTE	0.00	0.00	0.00
Non Departmental	57,596,445	108,892,400	89,360,890
FTE	0.00	0.00	0.00
Police	52,478,429	61,024,560	67,546,090
FTE	249.40	254.40	257.30
Public Works	170,415,592	331,427,470	326,061,590
FTE	396.50	402.00	412.00
Urban Development	9,177,446	43,240,970	40,087,130
FTE	31.00	19.50	20.50
Total Requirements	**451,617,458**	**750,019,280**	**753,973,310**
Total FTE	**1,296.72**	**1,322.57**	**1,375.10**

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

CHANGES IN ACTIVITY

Net citywide full-time equivalent position increase of 52.53 FTE from the fiscal year 2023 adopted budget, which includes a net change of 38.03 FTE in the General Fund and an increase of 14.50 FTE for all other City funds. Where no year-to-year changes in activity are noted, cost increases or decreases are related to general operations.

City Manager's Office -- A 4 FTE decrease occurred through positions transferring to the new Community Services Department.

Community Development -- Net position increase of 1 FTE is the result of the reduction of 3 FTE moving to Community Services and 4 FTE added to support code compliance and park ranger services.

Community Services -- Parks and recreation, the library, and homeless services combine to form the new Community Services Department. 11 FTE were transferred from other departments. 7 FTE were added consisting of 4 FTE in Parks to the Outreach and Livability Services Team, 1 FTE to manage activities at the amphitheater, 1 FTE to support financial activities within the new department and 1 FTE in the library. The prior year history was realigned to show these services together even though the department will be created in fiscal year 2024.

Enterprise Services -- Total increase of 13.50 FTE: the addition of 4 FTE to support Human Resources, .50 FTE for benefits administration, 1 FTE for Risk Management, 2 FTE in Facilities to clean the new Public Works Operations building, 2 FTE to provide security services at the Civic Center, and 4 FTE to support Information Technology services .

Finance -- 2 FTE were added to support grant management and provide more policy and financial analysis capacity.

Fire -- Addition of 3 FTE mid-year in 2023 to support commercial air service, 1 FTE to support training efforts, and 3 FTE for emergency call and dispatch.

Legal -- Increase of 1 FTE to support general counsel services and .13 FTE for special projects and software upgrades.

Non Departmental -- Reduction in expense due to fewer construction projects assigned to this category.

Police -- 1 FTE added mid-year 2023 for commercial air service and 1.90 FTE added to support police investigations.

Public Works -- Total increase of 10 FTE which includes the reduction of 4 FTE related to parks moving to Community Services, and the addition of 5 FTE mid-year to the Airport to support commercial air service, 8 FTE added in the Utility Fund for operations and to increase capacity in engineering to deliver bond-funded projects, 1 FTE in transportation services. Decreased overall expenses from a reduction in the amount of construction projects. FY 2024 organizational change reflected in display to move the Airport to the Public Works Department.

Urban Development -- Overall decrease with the reduction of federal CDBG and HOME allocations. FY 2024 organizational change reflected in display to move the Airport to the Public Works Department. Addition of 1 FTE for administrative support.

SOURCES OF FINANCING

Fees, Licenses, Permits, Fines, Assessments, Other Charges -- Overall increase in this category with most significantly in the City Operations Fee, utility rate revenues, franchise fees, and various construction-related permits.

Federal and State Grants, All Other Gifts / Donations / Allocations -- Decreased revenues primarily due to a reduction in state grant revenue for construction projects, no anticipated FEMA reimbursements, a reduction in anticipated federal grants, and a return to normal entitlement allocation from the US Department of Housing and Urban Development after an increase during COVID.

Interfund Transfers / Internal Service Reimbursements -- Overall decrease for this category as increases to insurance premiums, allocated overhead, and internal usage revenues are offset by a significant reduction in transfers to support construction projects.

Current Year Property Tax -- Statutorily-limited increase to assessed valuation and anticipation of some new growth.

PROPERTY TAX LEVIES

	Rate or Amount Approved Fiscal Year 2022	Rate or Amount Approved Fiscal Year 2023	Rate or Amount Approved Fiscal Year 2024
Permanent Rate Levy (rate limit $5.8315 per $1,000)	$5.8315	$5.8315	$5.8315
Local Option Levy	$0	$0	$0
Levy For General Obligation Bonds	$17,559,180	$17,686,890	$18,765,580

STATEMENT OF INDEBTEDNESS

LONG-TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$178,595,000	$200,000,000
Other Bonds	$107,572,000	$0
Other Borrowings	$4,397,240	$1,132,810
Total	**$290,564,240**	**$201,132,810**

RESOLUTION NO. 2023-21

A RESOLUTION ADOPTING THE BUDGET OF THE CITY OF SALEM, OREGON, FOR FISCAL YEAR 2024, MAKING APPROPRIATIONS, AND IMPOSING AND CATEGORIZING TAXES

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SALEM, OREGON, RESOLVES AS FOLLOWS:

Section 1. The City Council of the City of Salem, Oregon (the "Council"), as the governing body of the City of Salem, Oregon (the "City"), hereby adopts the expenditure budget for the City for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in the sum of $756,268,290 plus an unappropriated ending fund balance of $152,508,510 for a total of $908,776,800.

Section 2. The Council hereby determines, makes, declares and imposes ad valorem property taxes, categorized as follows, upon all taxable property within Salem:

Government Operations Other than Public School System Operations

Permanent tax rate limit of $5.8315 per $1,000 of assessed value.

Exempt Bonded Indebtedness

In the amount of $18,765,580 (not subject to the Limits of Section 11b, Article XI of the Oregon Constitution).

Special Levies

Riverfront Downtown, Option One as provided in ORS 457.435(2)(a)

Amount to collect from division of taxes: 100%
Amount to collect from special levy: 100%.

The special levy shall be categorized for government operations other than public school systems.

Section 3. The amounts set forth in "Exhibit A," attached hereto and incorporated herein by this reference, are hereby appropriated for the purposes set forth therein for the fiscal year beginning July 1, 2023.

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Section 4. This resolution is effective upon adoption.

ADOPTED by the City Council this 26th day of June, 2023.

ATTEST:

Deputy City Recorder

Approved by City Attorney: _____

Checked by: K. Leinenbach

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City of Salem
FY 2024
Final Budget Expenditure Appropriations

Fund / Department	Operating Budget: Personal Services	Operating Budget: Materials & Services	Operating Budget: Capital Outlay	Operating Budget: Program Level	Non-Operating Budget: Debt Service	Non-Operating Budget: Interfund Transfers	Non-Operating Budget: Contingency	Total
GENERAL FUND (By Department):								
City Manager's Office				$ 1,403,450	$ -	$ -	$ -	$ 1,403,450
Community and Urban Development Department								
Community Development				6,988,290	-	149,250	-	7,137,540
Urban Development				4,425,780	-	-	-	4,425,780
Community Services Department								
Community Services				2,091,700				2,091,700
Library				6,207,950				6,207,950
Parks and Recreation Services				12,307,340		107,500		12,414,840
Enterprise Services Department								
Customer Service Center				1,003,340				1,003,340
Facilities Services				5,434,910		121,150		5,556,060
Human Resources				3,425,080				3,425,080
Information Technology				13,725,640				13,725,640
Finance Department				4,259,490				4,259,490
Fire Department				48,697,150				48,697,150
Legal Department				3,248,960		15,000		3,263,960
Mayor and Council				410,290				410,290
Municipal Court [1]				2,632,840				2,632,840
Police Department				60,299,310				60,299,310
Non-Departmental [2]	86,000	4,949,650	-		375,000	819,090	3,000,000	9,229,740
TOTAL GENERAL FUND	$ 86,000	$ 4,949,650	$ -	$ 176,561,520	$ 375,000	$ 1,211,990	$ 3,000,000	$ 186,184,160
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	-	-	332,040	2,545,670
COMMUNITY RENEWAL				11,318,570	-	-	-	11,318,570
DOWNTOWN PARKING				1,072,080	-	-	-	1,072,080
CULTURAL AND TOURISM				2,995,940	-	1,830,750	200,000	5,026,690
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
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	$ 19,850,660	$ -	$ 653,143,570	$ 42,202,540	$ 32,730,010	$ 8,255,510	$ 756,268,290

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.

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

FORM LB-50
2023-2024

To assessor of Marion / Polk County

☐ Check here if this is an amended form.

- Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The **City of Salem** (District Name) has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of **Marion / Polk** (County Name) County. The property tax, fee, charge or assessment is categorized as stated by this form.

555 Liberty St. SE	Salem	OR	97301	7/1/2023
Mailing Address of District	City	State	ZIP code	Date

Josh Eggleston	Budget Officer	503-588-6130	jeggleston@cityofsalem.net
Contact Person	Title	Daytime Telephone	Contact Person E-Mail

CERTIFICATION - You **must** check one box if your district is subject to Local Budget Law.

■ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits: Rate -or- Dollar Amount	Excluded from Measure 5 Limits: Dollar Amount of Bond Levy
1. Rate per $1,000 **or** Total dollar amount levied (within permanent rate limit)	1	5.8315	
2. Local option operating tax	2		
3. Local option capital project tax	3		
4. City of Portland Levy for pension and disability obligations	4		
5a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001	5a.		**0**
5b. Levy for bonded indebtedness from bonds approved by voters **on or after** October 6, 2001	5b.		18,765,580
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		**18,765,580**

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PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per $1,000	6	**5.8315**
7. Election date when your **new district** received voter approval for your permanent rate limit	7	
8. **Estimated** permanent rate limit for newly **merged/consolidated district**	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

****The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.**

150-504-073-7 (Rev. 11-18)

(see the back for worksheet for lines 5a, 5b, and 5c)

File with your assessor no later than JULY 15, unless granted an extension in writing.