

CITY OF SALEM FINANCIAL SUMMARY Through Q1 / FY 2022

The summary of FY 2022 first quarter (Q1) July 2021 through September 2021 financial activity displays expenditure information at the department level for the General Fund and resources displayed by type. For all other City funds, data is displayed with resources and expenditures. For all funds, the display includes columns noting comparison to budget and prior year actual activity. A positive number in the prior year comparison denotes an increase in FY 2022.

General Fund

Resources	Budget	Actual through Sept 30	As a Percent of Budget	Difference FY 2021 to FY 2022 Actual	<p style="text-align: center;">BY THE NUMBERS Resources</p> <p>First quarter receipts are typically low. Current year Property Tax has not been collected. Franchise Fees and State Shared Revenue collections increase later in the year.</p> <p>State Shared resources have decreased due to the passage of Measure 110 which caps the state marijuana sales tax revenue available to cities and diverts funding to drug treatment programs. The category, Other Taxes, is local marijuana sales tax receipts. These are collected by the State and remitted to the City quarterly.</p> <p>Beginning Fund Balance—the funding available at the start of the fiscal year—equals almost 74.7 percent of total resources through Q1, and is 23.8 percent more than FY 2021. Year-to-year increases of 21.2 percent for Fees, Permits reflect the City Operations Fee and planning fees.</p> <p>Internal Charges include the support services charges, reimbursements for labor and overhead from other funds, and fund-to-fund transfers. The 11.5 percent increase is mainly due to in Service Charges and Transfers, which are received in regular intervals.</p>
Property Taxes	77,968,070	177,642	0.2%	-3.0%	
Franchise Fees	18,284,150	1,251,978	6.8%	5.1%	
Internal Charges	24,307,510	4,358,731	17.9%	11.4%	
Other Taxes	1,532,730	426,894	27.9%	16.4%	
State Shared	7,431,890	777,066	10.5%	-34.2%	
Fees, Permits	13,885,440	2,518,330	18.1%	21.2%	
All Other Revenues	16,508,560	937,917	5.7%	-33.3%	
Beginning Fund Balance	30,893,040	30,909,507	100.1%	23.8%	
Total Resources	190,811,390	41,358,063	21.7%	17.2%	

Expenditures by Department	Budget	Actual through Sept 30	As a Percent of Budget	Difference FY 2021 to FY 2022 Actual
Mayor & Council	243,410	44,569	18.3%	21.9%
Municipal Court	2,344,940	421,248	18.0%	4.1%
City Manager	1,712,100	330,791	19.3%	23.5%
Human Resources	2,054,350	402,313	19.6%	25.9%
Legal	2,838,620	593,192	20.9%	6.2%
Finance	4,287,930	874,755	20.4%	9.1%
Parks and Recreation	11,121,120	2,290,345	20.6%	5.7%
Facilities Services	5,081,480	1,046,014	20.6%	19.3%
Community Development	4,915,150	1,063,837	21.6%	0.9%
Library	5,706,290	1,185,924	20.8%	15.8%
Police	51,763,530	11,560,595	22.3%	12.2%
Fire	39,959,010	9,215,477	23.1%	-0.5%
Information Technology	10,607,130	2,054,498	19.4%	11.7%
Non Departmental	13,308,030	1,379,550	10.4%	159.2%
Urban Development	5,757,590	1,087,268	18.9%	7.9%
Total Expenditures	161,700,680	33,550,376	20.7%	10.2%

BY THE NUMBERS Expenditures	With 25 percent of the fiscal year complete, including 6 payroll periods (representing 23 percent of payroll periods for the year), expenditures are trending as anticipated. The 10.2 percent year-over-year increase is influenced by personnel factors such as vacancies and retirements with new hires for those positions at a lower step expense. The large increase in Non-Departmental is due primarily to increased spending on sheltering initiatives.
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Other Funds

	Resources			Expenditures		
	Actual through Sept 30	As a Percent of Budget	Difference FY 2021 to FY 2022 Actual	Actual through Sept 30	As a Percent of Budget	Difference FY 2021 to FY 2022 Actual
* Transportation Services	8,680,384	41.1%	55.3%	3,166,096	18.1%	-1.2%
Streetlight	1,549,429	49.6%	9.7%	238,490	11.5%	-20.0%
* Airport	1,385,158	60.8%	-16.4%	256,698	11.3%	5.8%
Community Renewal	515,768	4.7%	-0.7%	160,936	1.5%	-41.3%
Downtown Parking	608,544	46.8%	24.8%	295,536	22.7%	21.2%
Cultural and Tourism	2,738,447	44.3%	225.2%	636,243	17.8%	8.6%
Public Art	40,303	95.1%	-33.5%	11,069	26.1%	2162.6%
Tourism Promotion Area	195,285	28.1%	97.8%	84,778	12.2%	110.2%
Parking Leasehold	472,901	43.9%	-12.9%	118,640	11.0%	-28.6%
* Building and Safety	15,392,773	77.3%	8.7%	1,396,178	21.7%	-4.1%
Traffic Safety	414,289	28.5%	138.8%	126,994	9.2%	61.7%
General Debt	2,681,959	11.5%	-4.4%	-	0.0%	0.0%
Capital Improvements	78,741,687	54.8%	-41.9%	10,654,841	7.4%	-32.0%
Extra Capacity Facilities	40,470,907	76.4%	-2.1%	3,524,215	6.7%	-15.0%
Development Districts	7,283,458	87.7%	12.0%	18,888	0.2%	97.7%
* Utility	84,295,293	50.7%	9.1%	21,025,226	17.0%	9.4%
* Emergency Services	3,858,985	93.6%	13.9%	183,850	7.6%	27.1%
* WVCC	5,116,794	34.7%	7.1%	3,342,712	23.0%	21.4%
Police Regional Records	1,119,965	76.7%	9.5%	37,487	10.8%	28.1%
* City Services	11,352,656	58.8%	8.4%	6,149,302	38.8%	216.6%
* Self Insurance Benefits	18,630,858	49.1%	1.4%	7,200,215	19.0%	9.8%
* Self Insurance Risk	9,412,467	78.8%	-11.3%	2,332,479	19.5%	26.8%
Equipment Replacement	15,232,499	80.8%	34.8%	290,864	1.5%	82.5%
Trust and Agency	18,685,835	82.0%	115.0%	178,524	1.4%	-38.9%

Resources

Beginning fund balance accounts for \$257.6 million or 78.3 percent of the \$328.9 million total resources reported in the above table for all other City funds. To begin FY 2022, actual fund balance exceeded the budget by \$24.1 million or 10.5 percent. At the first quarter mark in the fiscal year, total resources equal 55.4 percent of the amount anticipated in the FY 2022 budget for this grouping of funds.

Expenditures

The nine funds marked with an * have a total of 539.1 full-time equivalent (FTE) authorized positions, approximately 41.8 percent of the total FTE count for the City in the FY 2022 budget. The General Fund supports the remaining 750.62 FTE positions. Of the \$61.4 million in total actual expense through September 30 documented in the above table, \$14.3 million or 23.3 percent is personal services expense.

Materials and services, purchases for supplies, equipment, and services, equal \$34 million or 55.4 percent of total expenses. Four funds—the Utility Fund, Self Insurance Benefits Fund, Self Insurance Risk Fund, and Capital Improvements Fund—account for \$41.2 million or 67.1 percent of the total quarterly expenses of all the other funds.