

Non-Departmental

Non-Departmental

Non-Departmental FY 2005 Budget

Budget Summaries, Highlights and Accomplishments

Budget Summaries

Non-Departmental expenses benefit all departments or cannot be easily allocated to a particular department. As a result Non-Departmental expenses are not presented in the program format as they serve a broad base of departments within the City. Instead, the listing below describes how these funds will be used and their amounts.

The table below provides actual and budget information by category for Non-Departmental expenses. The contingency account does not show any expenditures for the three years with actual data as funds are not spent directly from this account. Funds are either transferred to an operating account within the General Fund, or any remaining funds at the end of the fiscal year are returned to fund balance.

The FY 2004-05 contingencies include \$3,825,460 in Qwest franchise fees received by the City between 2001 and 2002-03. Also included are the estimated receipts for FY 2003-04 and FY 2004-05. These are placed here due to the uncertainty of how the Court of Appeals will rule as it makes a determination regarding the Qwest litigation. In a worst case scenario, the Court could rule that these funds be returned to Qwest.

Due to budgetary restrictions, the controlled equipment account includes funds for computer purchases in the General Fund. Should a replacement be necessary, these funds would be used. General Fund departments have not replaced computers on a consistent replacement cycle over the past several years.

Debt service represents the second payment for a loan used to upgrade FIMS. Funds were loaned to the General Fund by the Water and Sewer Fund and are scheduled to be repaid over five years.

Non-Departmental Budget by Category					
	Actual	Actual	Actual	Adopted	Adopted
	00-01	01-02	02-03	03-04	04-05
Personal Services	\$ 70,107	\$ 75,501	\$ 114,018	\$ 140,000	\$ 208,250
Materials/Services	1,705,526	1,660,533	1,614,937	2,438,630	1,772,470
Capital Outlay	-	-	6,524	25,000	-
Debt Service	-	-	-	399,200	551,210
Contingency	-	-	-	3,212,610	5,429,460
Transfers	-	-	38,600	-	-
Total	\$ 1,775,633	\$ 1,736,034	\$ 1,774,079	\$ 6,215,440	\$ 7,961,390
% Change		-2.23%	2.19%	250.35%	28.09%

**NON-DEPARTMENTAL
101-60961000
FY 2004-05**

Acct No.	Description	Dept Rec	Adopted
52670	OTHER PROFESSIONAL SERVICES		
	Fiscal agent to handle maturing GO bonds/coupons	\$ 6,000	\$ 6,000
52710	MEMBERSHIP DUES		
	National League of Cities	\$ 8,320	\$ -
	Salem Area Chamber of Commerce	570	570
	Council of Governments	24,580	24,580
	Council of Governments Economic Development	5,550	5,550
	League of Oregon Cities	44,780	44,780
	League of Oregon Cities' Center	10,260	10,260
	League of Oregon Cities legal advocacy program	2,420	2,420
		<u>\$ 96,480</u>	<u>\$ 88,160</u>
52815	CONTROLLED EQUIPMENT		
	Replacement PCs	\$ 25,000	\$ 25,000
53813	INTRA CITY - BUDGETED TRANSFERS		
	Microfilming and messenger services	\$ 110,000	\$ 110,000
	Transit incentive program (Public Works)	13,000	13,000
	Parking/alarm permit services (Building and Safety)	32,430	32,430
		<u>\$ 155,430</u>	<u>\$ 155,430</u>
53815	INTRA CITY - INTERDEPARTMENTAL BILLINGS		
	Alley maintenance program (rebudgeted)	\$ 85,980	\$ 148,250
	Illegal dump/litter pick-up	37,960	37,960
	Parking structure maintenance - Civic Center/Pringle/Library	1,960	1,960
	Mowing City property	13,770	13,770
		<u>\$ 139,670</u>	<u>\$ 201,940</u>
54850	OTHER SPECIAL PAYMENTS		
	Cable television public access channel	\$ 381,290	\$ 381,290
	Annexation election costs	40,000	40,000
	Community newsletter (3 per year)	30,000	30,000
	Unanticipated special payments	30,000	30,000
	Scottsman Lane property acquisition (rebudgeted)	-	30,000
		<u>\$ 481,290</u>	<u>\$ 511,290</u>

**CITY OF SALEM BUDGET
2004 TO 2005
FUND NO. 101
GENERAL**

Department: Non-Departmental
Cost Center: Non-Departmental
Cost Center No: 60-96-10-00

Acct Code	Account Name	2 Yr		1 st Yr		Budget			
		Budget 01-02	Actual 01-02	Budget 02-03	Actual 02-03	Budget 03-04	Dept Rec 04-05	Difference from 03-04	Adopted 04-05
51110	FLSA - FIRE CONTRACT	\$ 1,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51195	OTHER PAY/BENEFITS	100,000	-	50,000	-	-	313,390	91,600	91,600
51230	UNEMPLOYMENT	100,000	75,501	140,000	114,018	140,000	116,650	(23,350)	116,650
	Total Personal Services	\$ 201,100	\$ 75,501	\$ 190,000	\$ 114,018	\$ 140,000	\$ 430,040	\$ 68,250	\$ 208,250
	NUMBER OF POSITIONS	-	-	-	-	-	-	-	-
52110	SUBSCRIPTIONS & BOOKS	\$ -	\$ 51,901	\$ -	\$ -	\$ 100	\$ -	\$ (100)	\$ -
52120	MAIL	1,545	11	500	10	-	-	-	-
52130	SUPPLIES	30,000	215	30,000	334	30,000	500	(29,500)	500
52140	PRINTING & DUPLIC. - OUTSIDE	-	-	4,870	10,654	-	10,650	10,650	10,650
52320	ADVERTISING	-	-	8,300	8,300	-	-	-	-
52405	TELEPHONE - OFFICE	3,475	6,505	6,680	6,365	6,680	6,680	-	6,680
52510	TRAINING	-	1,115	-	-	-	-	-	-
52650	LEGAL RESEARCH SERVICES	-	-	-	1,739	-	-	-	-
52670	OTHER PROFESS. SERVICES	49,000	57,907	24,065	12,969	15,000	6,000	(9,000)	6,000
52710	MEMBERSHIP DUES	81,570	36,265	92,625	90,387	94,330	96,480	(6,170)	88,160
52720	LICENSES	-	-	-	2,028	1,000	2,030	1,030	2,030
52815	CONTROLLED EQUIPMENT	-	-	-	1,114	-	25,000	25,000	25,000
53210	INSURANCE - LIABILITY	511,545	511,545	576,395	576,395	733,140	757,790	24,650	757,790
53710	CLAIMS & DAMAGES	1,000,000	-	-	-	-	-	-	-
53770	BAD DEBT - WRITE OFF	10,000	75	10,000	-	5,000	-	(5,000)	-
53799	OTHER EXPENSES	-	50,739	-	1,766	-	-	-	-
53810	INTRA CITY - INTERNAL CHARGES	341,485	582,724	394,765	-	-	-	-	-
53813	INTRA CITY - BUDGETED TRANSFER	-	(76,502)	-	331,068	229,060	155,430	(73,630)	155,430
53815	INTRA CITY - INTERDEPT. REIMBURS.	-	-	-	143,362	193,280	139,670	8,660	201,940
53830	RADIO	3,480	3,480	4,050	4,050	4,460	4,900	440	4,900
53850	PRINTING & DUPLIC. - CITY	1,500	1,326	1,500	4,126	1,500	-	(1,500)	-
53851	COPY	-	-	-	-	-	500	500	500
53853	PRINTING	-	-	-	-	-	1,600	1,600	1,600
54830	INTRA AGENCY PROGRAMS	414,850	433,227	376,965	404,553	-	-	-	-
54850	OTHER SPECIAL PAYMENTS	30,000	-	30,000	15,717	1,125,080	481,290	(613,790)	511,290
	Total Materials & Services	\$ 2,478,450	\$ 1,660,533	\$ 1,560,715	\$ 1,614,937	\$ 2,438,630	\$ 1,688,520	\$ (666,160)	\$ 1,772,470
55130	EQUIPMENT & MACHINERY	\$ -	\$ -	\$ 25,000	\$ 6,524	\$ 25,000	\$ -	\$ (25,000)	\$ -
	Total Capital Outlay	\$ -	\$ -	\$ 25,000	\$ 6,524	\$ 25,000	\$ -	\$ (25,000)	\$ -

**NON-DEPARTMENTAL
101-60961000
FY 2004-05**

Acct No.	Description	Dept Rec	Adopted
60120	PRINCIPAL		
	Second of five year loan from Water/Sewer Fund to General Fund for expansion, upgrade and improvement to Financial Management Information System	\$ 505,580	\$ 505,580
60130	INTEREST		
	Second of five year loan from Water/Sewer Fund to General Fund for expansion, upgrade and improvement to Financial Management Information System	\$ 45,630	\$ 45,630
61110	CONTINGENCIES		
	Estimated 04-05 Qwest franchise fees	\$ 1,027,480	\$ 1,027,480
	Prior year Qwest reserves	2,797,980	2,797,980
	Contingency	2,000,000	1,604,000
		<u>\$ 5,825,460</u>	<u>\$ 5,429,460</u>

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FUND NO. 101
GENERAL**

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Cost Center No: 60-96-10-00

Acct Code Account Name	2 Yr		1 st Yr		Budget			
	Budget 01-02	Actual 01-02	Budget 02-03	Actual 02-03	Budget 03-04	Dept Rec 04-05	Difference from 03-04	Adopted 04-05
60120 PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ 325,000	\$ 505,580	\$ 180,580	\$ 505,580
60130 INTEREST	-	-	-	-	74,200	45,630	(28,570)	45,630
Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 399,200	\$ 551,210	\$ 152,010	\$ 551,210
61110 CONTINGENCIES	\$ 500,140	\$ -	\$ 2,643,025	\$ -	\$ 3,212,610	\$ 5,825,460	\$ 2,216,850	\$ 5,429,460
Total Contingencies	\$ 500,140	\$ -	\$ 2,643,025	\$ -	\$ 3,212,610	\$ 5,825,460	\$ 2,216,850	\$ 5,429,460
62110 TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ 40,395	\$ 38,600	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ 40,395	\$ 38,600	\$ -	\$ -	\$ -	\$ -
Total Requirements	\$ 3,179,690	\$ 1,736,034	\$ 4,459,135	\$ 1,774,079	\$ 6,215,440	\$ 8,495,230	\$ 1,745,950	\$ 7,961,390