

MUNICIPALITY OF SALEM
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2012

	General Fund	Liquor/Lodging Sales Tax Fund	Street Assessment Fund	Storm Sewer Fund	Capital Projects Fund	Total Governmental Funds
Revenues:						
310 Taxes:						
311 General Property Taxes	278,389.69					278,389.69
313 General Sales and Use Taxes	486,619.84	20,886.99				507,506.83
314 Gross Receipts Business Taxes	1,779.48					1,779.48
315 Amusement Taxes	36.00					36.00
318 Tax Deed Revenue	46.63					46.63
319 Penalties and Interest on Delinquent Taxes	672.84					672.84
320 Licenses and Permits	10,969.25					10,969.25
330 Intergovernmental Revenue:						
331 Federal Grants						0.00
335 State Shared Revenue:						
335.01 Bank Franchise Tax	1,338.45					1,338.45
335.02 Motor Vehicle Commercial Prorate	3,175.54					3,175.54
335.03 Liquor Tax Reversion	9,124.62					9,124.62
335.04 Motor Vehicle Licenses (5%)	11,874.65					11,874.65
335.08 Local Government Highway and Bridge Fund	14,129.23					14,129.23
338 County Shared Revenue:						
338.01 County Road Tax (25%)	2,674.43					2,674.43
338.03 County Wheel Tax	5,458.27					5,458.27
340 Charges for Goods and Services:						
341 General Government	2,900.00					2,900.00
343 Highways and Streets	1,800.00					1,800.00
344 Sanitation	22,447.32			37,617.50		60,064.82
346 Culture and Recreation	20,260.31					20,260.31
350 Fines and Forfeits:						
359 Other Fines	200.00					200.00

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360 Miscellaneous Revenue:						
361 Investment Earnings	10,764.62	327.95	746.43	795.58		12,634.58
362 Rentals	14,474.00					14,474.00
363 Special Assessments	20,925.87					20,925.87
364 Maintenance Assessments			34,215.80			34,215.80
367 Contributions and Donations from Private Sources	275.00					275.00
368 Liquor Operating Agreement Income	28,552.80					28,552.80
369 Other	8,349.47					8,349.47
Total Revenue	957,238.31	21,214.94	34,962.23	38,413.08	0.00	1,051,828.56
Expenditures:						
410 General Government:						
411 Legislative	4,226.36					4,226.36
412 Executive	15,577.14					15,577.14
413 Elections	611.02					611.02
414 Financial Administration	119,444.39					119,444.39
419 Other	11,141.39					11,141.39
Total General Government	151,000.30	0.00	0.00	0.00	0.00	151,000.30
420 Public Safety:						
421 Police	83,824.00					83,824.00
422 Fire	13,496.52					13,496.52
429 Other Protection	323.25					323.25
Total Public Safety	97,643.77	0.00	0.00	0.00	0.00	97,643.77
430 Public Works:						
431 Highways and Streets	176,851.34		55,350.00	11,683.69		243,885.03
432 Sanitation	5,408.00					5,408.00
Total Public Works	182,259.34	0.00	55,350.00	11,683.69	0.00	249,293.03

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440 Health and Welfare:						
441 Health	2,836.36					2,836.36
Total Health and Welfare	2,836.36	0.00	0.00	0.00	0.00	2,836.36
450 Culture and Recreation:						
451 Recreation	60,787.31					60,787.31
452 Parks	39,834.78					39,834.78
455 Libraries	500.00					500.00
456 Auditorium	71,188.54					71,188.54
Total Culture and Recreation	172,310.63	0.00	0.00	0.00	0.00	172,310.63
460 Conservation and Development:						
465 Economic Development and Assistance (Industrial Development)	3,323.00	5,224.00				8,547.00
Total Conservation and Development	3,323.00	5,224.00	0.00	0.00	0.00	8,547.00
470 Debt Service						0.00
480 Intergovernmental Expenditures						0.00
485 Capital Outlay	19,862.02				196,279.32	216,141.34
490 Miscellaneous:						
491 Judgements and Losses						0.00
492 Other Expenditures						0.00
499 Liquor Operating Agreements						0.00
Total Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	629,235.42	5,224.00	55,350.00	11,683.69	196,279.32	897,772.43
Excess of Revenues Over (Under) Expenditures	328,002.89	15,990.94	(20,387.77)	26,729.39	(196,279.32)	154,056.13

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Other Financing Sources (Uses):						
391.01 Transfers In	28,970.68				225,250.00	254,220.68
391.04 Compensation Loss/Dam CA	3,029.44					3,029.44
511 Transfers Out (Enter as Negative)	(212,341.85)	(50,000.00)			(28,970.68)	(291,312.53)
Total Other Financing Sources (Uses)	(180,341.73)	(50,000.00)	0.00	0.00	196,279.32	(34,062.41)
391.06/(514) Special Items						0.00
391.05/(515) Extraordinary Items						0.00
Net Change in Fund Balances	147,661.16	(34,009.06)	(20,387.77)	26,729.39	0.00	119,993.72
Changes in Nonspendable	(2,333.33)					(2,333.33)
Fund Balance - Beginning	1,113,805.85	69,267.12	101,579.05	105,695.94	0.00	1,390,347.96
Adjustments:						0.00
						0.00
Adjusted Fund Balance - Beginning	1,113,805.85	69,267.12	101,579.05	105,695.94	0.00	1,390,347.96
FUND BALANCE- ENDING	1,259,133.68	35,258.06	81,191.28	132,425.33	0.00	1,508,008.35