

**MUNICIPALITY OF SALEM**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2013**

	<u>General Fund</u>	<u>LIQUOR/LODGE SALES TAX Fund</u>	<u>STREET ASSESSMENTS Fund</u>	<u>STORM SEWER Fund</u>	<u>CAPTIAL PROJECTS Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues:</b>						
310 Taxes:						
311 General Property Taxes	289,281.31					289,281.31
313 General Sales and Use Taxes	434,293.04	18,451.79				452,744.83
314 Gross Receipts Business Taxes	1,942.02					1,942.02
315 Amusement Taxes	36.00					36.00
319 Penalties and Interest on Delinquent Taxes	721.11					721.11
320 Licenses and Permits	7,587.75					7,587.75
330 Intergovernmental Revenue:						
335 State Shared Revenue:						
335.01 Bank Franchise Tax	1,310.27					1,310.27
335.02 Motor Vehicle Commercial Prorate	3,280.31					3,280.31
335.03 Liquor Tax Reversion	8,825.83					8,825.83
335.04 Motor Vehicle Licenses (5%)	13,389.59					13,389.59
335.08 Local Government Highway and Bridge Fund	14,863.11					14,863.11
338 County Shared Revenue:						
338.01 County Road Tax (25%)	2,674.43					2,674.43
338.03 County Wheel Tax	5,556.01					5,556.01
340 Charges for Goods and Services:						
341 General Government	499.00					499.00
343 Highways and Streets	1,800.00					1,800.00
344 Sanitation	21,692.14			37,541.22		59,233.36
346 Culture and Recreation	18,940.30					18,940.30
350 Fines and Forfeits:						
351 Court Fines and Costs	0.00					0.00

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360 Miscellaneous Revenue:						
361 Investment Earnings	5,297.11	140.12	410.73	640.81		6,488.77
362 Rentals	6,390.00					6,390.00
363 Special Assessments	5,507.80					5,507.80
364 Maintenance Assessments			34,179.30			34,179.30
367 Contributions and Donations from Private Sources	46,605.95					46,605.95
368 Liquor Operating Agreement Income	26,030.75					26,030.75
369 Other	11,645.09					11,645.09
<b>Total Revenue</b>	<b>928,168.92</b>	<b>18,591.91</b>	<b>34,590.03</b>	<b>38,182.03</b>	<b>0.00</b>	<b>1,019,532.89</b>
<b>Expenditures:</b>						
410 General Government:						
411 Legislative	4,419.50					4,419.50
412 Executive	14,578.00					14,578.00
413 Elections	0.00					0.00
414 Financial Administration	120,123.92					120,123.92
419 Other	23,158.47					23,158.47
<b>Total General Government</b>	<b>162,279.89</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>162,279.89</b>
420 Public Safety:						
421 Police	83,824.00					83,824.00
422 Fire	3,891.87					3,891.87
423 Protective Inspection	0.00					0.00
429 Other Protection	326.34					326.34
<b>Total Public Safety</b>	<b>88,042.21</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>88,042.21</b>
430 Public Works:						
431 Highways and Streets	132,713.26		46,164.24	2,514.54		181,392.04
432 Sanitation	5,544.71					5,544.71
<b>Total Public Works</b>	<b>138,257.97</b>	<b>0.00</b>	<b>46,164.24</b>	<b>2,514.54</b>	<b>0.00</b>	<b>186,936.75</b>

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440 Health and Welfare:						
441 Health	6,864.68					6,864.68
Total Health and Welfare	6,864.68	0.00	0.00	0.00	0.00	6,864.68
450 Culture and Recreation:						
451 Recreation	97,902.60					97,902.60
452 Parks	43,159.89					43,159.89
455 Libraries	500.00					500.00
456 Auditorium	49,924.33					49,924.33
Total Culture and Recreation	191,486.82	0.00	0.00	0.00	0.00	191,486.82
460 Conservation and Development:						
463 Urban Redevelopment and Housing						0.00
465 Economic Development and Assistance (Industrial Development)	6,052.15					6,052.15
466 Economic Opportunity						0.00
Total Conservation and Development	6,052.15	0.00	0.00	0.00	0.00	6,052.15
470 Debt Service						0.00
480 Intergovernmental Expenditures						0.00
485 Capital Outlay	215,821.74			1,502.66	296,647.98	513,972.38
490 Miscellaneous:						
491 Judgements and Losses	0.00					0.00
492 Other Expenditures	0.00					0.00
499 Liquor Operating Agreements	0.00					0.00
Total Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	808,805.46	0.00	46,164.24	4,017.20	296,647.98	1,155,634.88

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Excess of Revenues Over (Under) Expenditures	119,363.46	18,591.91	(11,574.21)	34,164.83	(296,647.98)	(136,101.99)
<b>Other Financing Sources (Uses):</b>						
391.01 Transfers In					345,820.00	345,820.00
391.03 Sale of Municipal Property	17,050.00					17,050.00
391.04 Compensation for Loss or Damage to Capital Assets	3,273.11					3,273.11
511 Transfers Out (Enter as Negative)	(305,820.00)	(40,000.00)				(345,820.00)
Total Other Financing Sources (Uses)	(285,496.89)	(40,000.00)	0.00	0.00	345,820.00	20,323.11
391.06/(514) Special Items						0.00
391.05/(515) Extraordinary Items						0.00
Net Change in Fund Balances	(166,133.43)	(21,408.09)	(11,574.21)	34,164.83	49,172.02	(115,778.88)
Changes in Nonspendable	(2,431.53)					(2,431.53)
Fund Balance - Beginning	1,259,133.68	35,258.06	81,191.28	132,425.33	0.00	1,508,008.35
Adjustments:						0.00
						0.00
Adjusted Fund Balance - Beginning	1,259,133.68	35,258.06	81,191.28	132,425.33	0.00	1,508,008.35
FUND BALANCE- ENDING	1,090,568.72	13,849.97	69,617.07	166,590.16	49,172.02	1,389,797.94