

CITY OF SALEM  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2023

501-ELECTRIC FUND  
FINANCIAL SUMMARY

75.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
SALES TAX	180,000.00	19,579.31	184,032.33	102.24 (	4,032.33)
PERMITS/LICENSES/FEES	150.00 (	1.00)	177.50	118.33 (	27.50)
CHARGES FOR SERVICES	6,729,066.00	581,223.90	5,566,570.31	82.72	1,162,495.69
MISCELLANEOUS	60,021.00	319.20	3,077.38	5.13	56,943.62
RESERVES FROM PRIOR YEAR	<u>25,167.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>25,167.00</u>
TOTAL REVENUES	<u>6,994,404.00</u>	<u>601,121.41</u>	<u>5,753,857.52</u>	<u>82.26</u>	<u>1,240,546.48</u>
<u>EXPENDITURE SUMMARY</u>					
ELECTRIC DEPARTMENT	<u>5,764,404.00</u>	<u>428,680.02</u>	<u>4,385,504.80</u>	<u>76.08</u>	<u>1,378,899.20</u>
TOTAL EXPENDITURES	<u>5,764,404.00</u>	<u>428,680.02</u>	<u>4,385,504.80</u>	<u>76.08</u>	<u>1,378,899.20</u>
REVENUES OVER/(UNDER) EXPENDITURES	1,230,000.00	172,441.39	1,368,352.72	(	138,352.72)
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00
OTHER USES	<u>1,230,000.00</u>	<u>0.00</u>	<u>593,885.00</u>	<u>48.28</u>	<u>636,115.00</u>
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES	0.00	172,441.39	774,467.72	(	774,467.72)

501-ELECTRIC FUND

75.00% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>SALES TAX</u>					
501-42000 SALES TAX-UTILITIES	180,000.00	19,579.31	184,032.33	102.24 (	4,032.33)
TOTAL SALES TAX	180,000.00	19,579.31	184,032.33	102.24 (	4,032.33)
<u>PERMITS/LICENSES/FEES</u>					
501-44100 30% CREDIT BUREAU FEE	0.00	0.00	0.00	0.00	0.00
501-44900 INSUFFICIENT CHECK CHARGE	150.00 (	1.00)	177.50	118.33 (	27.50)
TOTAL PERMITS/LICENSES/FEES	150.00 (	1.00)	177.50	118.33 (	27.50)
<u>CHARGES FOR SERVICES</u>					
501-46140 SALE OF ELECTRIC	6,677,759.00	562,772.12	5,496,559.99	82.31	1,181,199.01
501-46141 ELECTRIC DISCOUNTS APPLIED	( 31,243.00) (	2,074.60) (	20,717.13)	66.31 (	10,525.87)
501-46143 AMP REVENUE	0.00 (	2,656.65) (	30,239.01)	0.00	30,239.01
501-46210 RECONNECTS	7,500.00	1,849.50	6,617.00	88.23	883.00
501-46230 PENALTY FEES-ELECTRIC	60,000.00	11,203.09	85,514.02	142.52 (	25,514.02)
501-46290 SERVICES CHARGES	50.00	0.00	0.00	0.00	50.00
501-46300 PROCESSING FEES	0.00	2,268.94	4,473.94	0.00 (	4,473.94)
501-46390 RENTS & ROYALTIES	0.00	7,861.50	7,861.50	0.00 (	7,861.50)
501-46900 SALE OF FIXED ASSETS	15,000.00	0.00	16,500.00	110.00 (	1,500.00)
TOTAL CHARGES FOR SERVICES	6,729,066.00	581,223.90	5,566,570.31	82.72	1,162,495.69
<u>MISCELLANEOUS</u>					
501-47500 MISCELLANEOUS	60,000.00	319.20	1,691.50	2.82	58,308.50
501-47600 COBRA INSURANCE REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
501-47700 SUPER NOW INTEREST	21.00	0.00	1,385.88	6,599.43 (	1,364.88)
501-47900 DIVIDENDS	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	60,021.00	319.20	3,077.38	5.13	56,943.62
<u>RESERVES FROM PRIOR YEAR</u>					
501-48000 RESERVE FROM PRIOR YEAR	25,167.00	0.00	0.00	0.00	25,167.00
TOTAL RESERVES FROM PRIOR YEAR	25,167.00	0.00	0.00	0.00	25,167.00
TOTAL REVENUES	6,994,404.00	601,121.41	5,753,857.52	82.26	1,240,546.48
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501-ELECTRIC FUND

ELECTRIC DEPARTMENT

75.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>PERSONAL SERVICE</b>					
501-501-11000 SUPERVISION	65,500.00	4,923.20	42,376.22	64.70	23,123.78
501-501-11001 OPERATING	255,000.00	10,432.62	157,041.67	61.58	97,958.33
501-501-11002 CLERICAL	60,400.00	6,477.60	43,600.00	72.19	16,800.00
501-501-11010 PUBLIC WORKS DIRECTOR	16,301.00	1,705.99	12,293.65	75.42	4,007.35
501-501-11100 OVERTIME	5,000.00 (	320.35)	2,840.89	56.82	2,159.11
501-501-11101 OVERTIME-CLERICAL	0.00	0.00	0.00	0.00	0.00
501-501-15000 FICA	35,550.00	2,252.06	19,700.75	55.42	15,849.25
501-501-15200 UNEMPLOYMENT	1,236.00	429.58	490.95	39.72	745.05
501-501-15300 WORKERS COMPENSATION	15,000.00	0.00	12,056.21	80.37	2,943.79
501-501-15400 HEALTH INSURANCE	46,200.00	2,392.06	26,351.00	57.04	19,849.00
501-501-15500 LIFE INSURANCE	500.00	32.20	345.80	69.16	154.20
501-501-15600 RETIREMENT	47,034.00	3,076.56	30,166.95	64.14	16,867.05
TOTAL PERSONAL SERVICE	547,721.00	31,401.52	347,264.09	63.40	200,456.91
<b>SUPPLIES</b>					
501-501-30200 CHEMICAL SUPPLIES	500.00	0.00	199.01	39.80	300.99
501-501-30300 COMPUTER SUPPLIES	1,000.00	0.00	97.95	9.80	902.05
501-501-30400 GENERAL SUPPLIES	100.00	0.00	0.00	0.00	100.00
501-501-30500 JANITORIAL SUPPLIES	500.00	0.00	182.87	36.57	317.13
501-501-30700 OFFICE SUPPLIES	20,000.00	2,000.00	11,048.41	55.24	8,951.59
501-501-30900 TOOLS	5,000.00	0.00	3,979.05	79.58	1,020.95
TOTAL SUPPLIES	27,100.00	2,000.00	15,507.29	57.22	11,592.71
<b>MAINTENANCE</b>					
501-501-46000 BUILDING MAINTENANCE	2,000.00	130.00	1,456.53	72.83	543.47
501-501-46100 EQUIPMENT MAINTENANCE	100,000.00	3,932.43	32,248.15	32.25	67,751.85
501-501-46200 LIGHTING MAINTENANCE	5,000.00	0.00	3,350.00	67.00	1,650.00
501-501-46500 PUBLIC GROUNDS MAINTENANCE	300.00 (	473.60) (	229.06)	76.35-	529.06
501-501-46600 VEHICLE MAINTENANCE	4,000.00	0.00	380.86	9.52	3,619.14
TOTAL MAINTENANCE	111,300.00	3,588.83	37,206.48	33.43	74,093.52
<b>MISCELLANEOUS</b>					
501-501-50100 ADVERTISING	200.00	0.00	66.75	33.38	133.25
501-501-50110 EQUIPMENT HIRE	1,000.00	0.00	0.00	0.00	1,000.00
501-501-50120 BOOKS & PERIODICALS	0.00	0.00	0.00	0.00	0.00
501-501-50200 FUEL-MOTOR VEHICLES	16,200.00	963.99	9,500.89	58.65	6,699.11
501-501-50300 GENERAL INSURANCE	7,500.00	0.00	7,239.39	96.53	260.61
501-501-50315 MEMBERSHIPS	1,500.00	0.00	1,413.67	94.24	86.33
501-501-50317 MISCELLANEOUS	2,500.00	323.00	404.83	16.19	2,095.17
501-501-50319 RENT	100.00	0.00	0.00	0.00	100.00
501-501-50320 SALES TAX PAYABLE	181,385.00	21,781.06	184,081.44	101.49 (	2,696.44)
501-501-50500 TRAVEL	2,500.00	0.00	0.00	0.00	2,500.00
501-501-50600 SAFETY & TRAINING	8,000.00	0.00	4,272.12	53.40	3,727.88
501-501-50700 SPECIAL SERVICES	20,000.00	0.00	17,831.38	89.16	2,168.62
501-501-50705 STATE AUDIT	8,750.00	0.00	0.00	0.00	8,750.00
501-501-50710 CREDIT CARD SERVICE CHARGES	50,000.00	3,435.89	29,359.09	58.72	20,640.91
501-501-50720 EXCELERON FEES	27,200.00	0.00	0.00	0.00	27,200.00

501-ELECTRIC FUND  
ELECTRIC DEPARTMENT

75.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
501-501-50800 WEARING APPAREL	5,000.00	287.04	3,672.60	73.45	1,327.40
501-501-50810 CHARGE BACK ITEM FEE	100.00 (	60.37)	36.00	36.00	64.00
501-501-59000 BAD DEBT	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	331,935.00	26,730.61	257,878.16	77.69	74,056.84
<u>UTILITIES</u>					
501-501-65000 UTILITIES-ELECTRIC	2,514.00	108.37	975.33	38.80	1,538.67
501-501-66010 UTILITIES-PURCHASE OF POWER	4,321,372.00	325,565.06	3,550,926.39	82.17	770,445.61
501-501-68000 UTILITIES-WATER	84.00	0.00	0.00	0.00	84.00
501-501-69000 UTILITIES-TELEPHONE	4,000.00	297.46	3,097.86	77.45	902.14
TOTAL UTILITIES	4,327,970.00	325,970.89	3,554,999.58	82.14	772,970.42
<u>CAPITAL IMPROVEMENTS</u>					
501-501-70050 INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00
501-501-70120 CAPITAL OUTLAY-TRANSFORMERS	35,000.00	0.00	15,892.48	45.41	19,107.52
501-501-70130 CAPITAL OUTLAY-POLES	25,000.00	0.00	0.00	0.00	25,000.00
501-501-70140 CAPITAL OUTLAY-1 TON BUCKET TR	100,000.00	0.00	0.00	0.00	100,000.00
501-501-70145 CAPITAL IMPROVEMENT-2 SHOP BAY	0.00	0.00	0.00	0.00	0.00
501-501-70150 CONTRACT POLE CHANGE OUT	0.00	0.00	0.00	0.00	0.00
501-501-70160 LED LIGHT UPGRADE-4TH STREET	75,000.00	14,086.74	14,086.74	18.78	60,913.26
501-501-70170 TRACATOR W/LOADER	0.00	0.00	0.00	0.00	0.00
501-501-70180 PICKUP	0.00	0.00	0.00	0.00	0.00
501-501-70181 F550 W/DUMP BED	0.00	0.00	0.00	0.00	0.00
501-501-70182 DIGGER TRUCK	0.00	350.00	350.00	0.00 (	350.00)
501-501-70183 DIGGER TRUCK RENTAL	70,250.00	5,250.00	42,000.00	59.79	28,250.00
501-501-70184 BUCKET TRUCK	13,000.00	0.00	0.00	0.00	13,000.00
501-501-70190 TWO RECLOSURES-SUBSTATION	0.00	0.00	0.00	0.00	0.00
501-501-70193 LOCATOR	0.00	0.00	0.00	0.00	0.00
501-501-70194 GIS MAPPING	0.00	0.00	0.00	0.00	0.00
501-501-70195 SCENIC RIVER PLAZA PROJECT	0.00	0.00	0.00	0.00	0.00
501-501-70196 SCENIC RIVERS PLAZA-REIMB EXP	0.00	0.00	0.00	0.00	0.00
501-501-70197 GRAPPLE	0.00	0.00	0.00	0.00	0.00
501-501-70198 COP PAYMENT 5/2018 (1/3)	0.00	0.00	0.00	0.00	0.00
501-501-70199 1/2 COP PAYMENT NOVEMBER	79,317.00	0.00	81,018.55	102.15 (	1,701.55)
501-501-70200 1/2 COP PAYMENT MAY	20,811.00	19,301.43	19,301.43	92.75	1,509.57
TOTAL CAPITAL IMPROVEMENTS	418,378.00	38,988.17	172,649.20	41.27	245,728.80
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TOTAL ELECTRIC DEPARTMENT	5,764,404.00	428,680.02	4,385,504.80	76.08	1,378,899.20
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TOTAL EXPENDITURES	5,764,404.00	428,680.02	4,385,504.80	76.08	1,378,899.20
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REVENUES OVER/(UNDER) EXPENDITURES	1,230,000.00	172,441.39	1,368,352.72	(	138,352.72)
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<u>OTHER FINANCING SOURCES</u>					
49000 TRANSFER FROM CAP IMP SALES TA	0.00	0.00	0.00	0.00	0.00
49001 TRANSFER FROM ELECTRIC RESERVE	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00

CITY OF SALEM  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2023

501-ELECTRIC FUND  
ELECTRIC DEPARTMENT

75.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
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OTHER FINANCING USES					
501-501-80000 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00
501-501-80101 TRANSFER TO AIRPORT	0.00	0.00	0.00	0.00	0.00
501-501-80300 TRANSF TO PARK & REC	0.00	0.00	0.00	0.00	0.00
501-501-80400 TRANS TO-ELECTRIC RESERVE	330,000.00	0.00	143,885.00	43.60	186,115.00
501-501-80500 TRANS TO-GENERAL	900,000.00	0.00	450,000.00	50.00	450,000.00
501-501-80900 TRANSF TO UTILITY DEPOSIT FUND	0.00	0.00	0.00	0.00	0.00
501-501-80905 TRANSFER TO DRA GRAND FUND	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING USES	( 1,230,000.00)	0.00	( 593,885.00)	48.28	( 636,115.00)
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REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES	0.00	172,441.39	774,467.72	(	774,467.72)

CITY OF SALEM  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2023

502-ELECTRIC D & R FUND  
FINANCIAL SUMMARY

75.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
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REVENUE SUMMARY					
CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS	<u>60.00</u>	<u>0.00</u>	<u>751.49</u>	<u>1,252.48</u>	( <u>691.49</u> )
TOTAL REVENUES	<u>60.00</u>	<u>0.00</u>	<u>751.49</u>	<u>1,252.48</u>	( <u>691.49</u> )
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OTHER SOURCES	0.00	0.00	0.00	0.00	0.00
OTHER USES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES	0.00	0.00	0.00		0.00

CITY OF SALEM  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2023

502-ELECTRIC D & R FUND

75.00% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
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CHARGES FOR SERVICES					
502-46900 SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00
TOTAL CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS					
502-47700 SUPER NOW INTEREST	60.00	0.00	751.49	1,252.48 (	691.49)
502-47710 CD INTEREST	0.00	0.00	0.00	0.00	0.00
502-47715 OTHER INCOME-CD TO CHECKING	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	60.00	0.00	751.49	1,252.48 (	691.49)
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TOTAL REVENUES	60.00	0.00	751.49	1,252.48 (	691.49)
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REVENUES OVER/ (UNDER) EXPENDITURES	60.00	0.00	751.49	(	691.49)
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00

CITY OF SALEM  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2023

503-ELECTRIC RESERVE FUND  
FINANCIAL SUMMARY

75.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS	135.00	0.00	1,156.98	857.02 (	1,021.98)
RESERVES FROM PRIOR YEAR	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	135.00	0.00	1,156.98	857.02 (	1,021.98)
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<u>EXPENDITURE SUMMARY</u>					
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
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REVENUES OVER/ (UNDER) EXPENDITURES	135.00	0.00	1,156.98	(	1,021.98)
OTHER SOURCES	330,000.00	0.00	143,885.00	43.60	186,115.00
OTHER USES	0.00	0.00	0.00	0.00	0.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES	330,135.00	0.00	145,041.98		185,093.02



503-ELECTRIC RESERVE FUND

75.00% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
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CHARGES FOR SERVICES					
503-46900 SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00
TOTAL CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	0.00
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MISCELLANEOUS					
503-47700 SUPER NOW INTEREST	135.00	0.00	1,156.98	857.02 (	1,021.98)
503-47710 CD INTEREST	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	135.00	0.00	1,156.98	857.02 (	1,021.98)
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RESERVES FROM PRIOR YEAR					
503-48000 RESERVE FROM PRIOR YEAR	0.00	0.00	0.00	0.00	0.00
TOTAL RESERVES FROM PRIOR YEAR	0.00	0.00	0.00	0.00	0.00
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TOTAL REVENUES	135.00	0.00	1,156.98	857.02 (	1,021.98)
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TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
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REVENUES OVER/(UNDER) EXPENDITURES	135.00	0.00	1,156.98	(	1,021.98)
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OTHER FINANCING SOURCES					
49000 TRANS FROM-ELECTRIC	330,000.00	0.00	143,885.00	43.60	186,115.00
TOTAL OTHER FINANCING SOURCES	330,000.00	0.00	143,885.00	43.60	186,115.00
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OTHER FINANCING USES					
503-501-80005 TRANSFER TO ELECTRIC	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING USES	0.00	0.00	0.00	0.00	0.00
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REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES	330,135.00	0.00	145,041.98		185,093.02

CITY OF SALEM  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2023

510-WATER FUND  
FINANCIAL SUMMARY

75.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
SALES TAX	14,000.00	1,542.18	10,730.16	76.64	3,269.84
OTHER	0.00	0.00	0.00	0.00	0.00
CHARGES FOR SERVICES	792,508.00	78,873.89	735,529.19	92.81	56,978.81
MISCELLANEOUS	823.00	0.00	5,801.58	704.93 (	4,978.58)
RESERVES FROM PRIOR YEAR	<u>290,421.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>290,421.00</u>
TOTAL REVENUES	<u>1,097,752.00</u>	<u>80,416.07</u>	<u>752,060.93</u>	<u>68.51</u>	<u>345,691.07</u>
<u>EXPENDITURE SUMMARY</u>					
WATER DEPARTMENT	<u>1,177,385.00</u>	<u>82,190.66</u>	<u>648,753.45</u>	<u>55.10</u>	<u>528,631.55</u>
TOTAL EXPENDITURES	<u>1,177,385.00</u>	<u>82,190.66</u>	<u>648,753.45</u>	<u>55.10</u>	<u>528,631.55</u>
REVENUES OVER/(UNDER) EXPENDITURES	( 79,633.00)	( 1,774.59)	103,307.48	(	182,940.48)
OTHER SOURCES	120,000.00	0.00	0.00	0.00	120,000.00
OTHER USES	<u>40,367.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>40,367.00</u>
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES	0.00	( 1,774.59)	103,307.48	(	103,307.48)

510-WATER FUND

75.00% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
<u>SALES TAX</u>					
510-42000 SALES TAX-UTILITIES	14,000.00	1,542.18	10,730.16	76.64	3,269.84
TOTAL SALES TAX	14,000.00	1,542.18	10,730.16	76.64	3,269.84
<hr/>					
<u>OTHER</u>					
510-45000 RURAL SEWER GRANT	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER	0.00	0.00	0.00	0.00	0.00
<hr/>					
<u>CHARGES FOR SERVICES</u>					
510-46150 WATER SALES	768,908.00	74,320.23	706,926.88	91.94	61,981.12
510-46155 WATER SOLD @ PLANT	2,500.00	572.00	3,039.25	121.57 (	539.25)
510-46210 RECONNECTS	5,000.00	1,075.00	5,062.50	101.25 (	62.50)
510-46230 PENALTY FEES-WATER	6,500.00	1,856.66	17,395.56	267.62 (	10,895.56)
510-46260 CONNECTIONS-WATER	2,500.00	0.00	2,030.00	81.20	470.00
510-46270 PRIMACY FEE-WATER	7,000.00	0.00	0.00	0.00	7,000.00
510-46290 SERVICE CHARGES	100.00	0.00	25.00	25.00	75.00
510-46900 SALE OF FIXED ASSETS	0.00	1,050.00	1,050.00	0.00 (	1,050.00)
TOTAL CHARGES FOR SERVICES	792,508.00	78,873.89	735,529.19	92.81	56,978.81
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<u>MISCELLANEOUS</u>					
510-47500 MISCELLANEOUS	600.00	0.00	161.95	26.99	438.05
510-47700 SUPER NOW INTEREST	223.00	0.00	5,639.63	2,528.98 (	5,416.63)
510-47890 RENT-HEARTLAND METAL	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	823.00	0.00	5,801.58	704.93 (	4,978.58)
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<u>RESERVES FROM PRIOR YEAR</u>					
510-48000 RESERVE FROM PRIOR YEAR	290,421.00	0.00	0.00	0.00	290,421.00
TOTAL RESERVES FROM PRIOR YEAR	290,421.00	0.00	0.00	0.00	290,421.00
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TOTAL REVENUES	1,097,752.00	80,416.07	752,060.93	68.51	345,691.07
	=====	=====	=====	=====	=====

## 510-WATER FUND

## WATER DEPARTMENT

75.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>PERSONAL SERVICE</b>					
510-501-11000 SUPERVISION	37,065.00	2,544.80	22,267.00	60.08	14,798.00
510-501-11001 OPERATING	180,000.00	1,788.55	123,415.44	68.56	56,584.56
510-501-11002 CLERICAL	40,000.00	2,956.80	28,339.20	70.85	11,660.80
510-501-11010 PUBLIC WORKS DIRECTOR	16,301.00	1,705.99	12,293.73	75.42	4,007.27
510-501-11100 OVERTIME	6,210.00 (	153.88)	3,504.48	56.43	2,705.52
510-501-11101 OVERTIME-CLERICAL	880.00	0.00	0.00	0.00	880.00
510-501-15000 FICA	21,950.00	1,591.01	15,133.18	68.94	6,816.82
510-501-15200 UNEMPLOYMENT	969.00	296.87	317.93	32.81	651.07
510-501-15300 WORKERS COMPENSATION	14,100.00	0.00	10,601.88	75.19	3,498.12
510-501-15400 HEALTH INSURANCE	36,298.00	2,117.06	19,053.54	52.49	17,244.46
510-501-15500 LIFE INSURANCE	330.00	23.80	214.20	64.91	115.80
510-501-15600 RETIREMENT	32,599.00	2,285.10	24,628.46	75.55	7,970.54
TOTAL PERSONAL SERVICE	386,702.00	15,156.10	259,769.04	67.18	126,932.96
<b>SUPPLIES</b>					
510-501-30200 CHEMICAL SUPPLIES	6,000.00	0.00	2,476.70	41.28	3,523.30
510-501-30300 COMPUTER SUPPLIES	500.00	0.00	0.00	0.00	500.00
510-501-30400 GENERAL SUPPLIES	150.00	0.00	0.00	0.00	150.00
510-501-30500 JANITORIAL SUPPLIES	400.00	0.00	231.35	57.84	168.65
510-501-30700 OFFICE SUPPLIES	3,400.00	0.00	1,801.53	52.99	1,598.47
510-501-30900 TOOLS	9,000.00	279.90	4,481.05	49.79	4,518.95
TOTAL SUPPLIES	19,450.00	279.90	8,990.63	46.22	10,459.37
<b>MAINTENANCE</b>					
510-501-46000 BUILDING MAINTENANCE	2,000.00	0.00	131.64	6.58	1,868.36
510-501-46100 EQUIPMENT MAINTENANCE	100,000.00	11,913.17	44,173.72	44.17	55,826.28
510-501-46500 PUBLIC GROUND MAINTENANCE	300.00	0.00	1,330.85	443.62 (	1,030.85)
510-501-46530 STREET MAINTENANCE	3,000.00	0.00	2,925.00	97.50	75.00
510-501-46540 REPAIR TOWER & FENCE	0.00	0.00	0.00	0.00	0.00
510-501-46600 VEHICLE MAINTENANCE	3,000.00	357.73	999.22	33.31	2,000.78
510-501-47000 AMI METER UPGRADES	0.00	0.00	0.00	0.00	0.00
TOTAL MAINTENANCE	108,300.00	12,270.90	49,560.43	45.76	58,739.57
<b>MISCELLANEOUS</b>					
510-501-50100 ADVERTISING	800.00	0.00	48.20	6.03	751.80
510-501-50120 BOOKS & PERIODICALS	0.00	0.00	0.00	0.00	0.00
510-501-50200 FUEL-MOTOR VEHICLE	14,565.00	563.79	9,023.29	61.95	5,541.71
510-501-50300 GENERAL INSURANCE	11,600.00	0.00	10,135.14	87.37	1,464.86
510-501-50315 MEMBERSHIPS	2,500.00	52.50	2,350.27	94.01	149.73
510-501-50317 MISCELLANEOUS	300.00	0.00	216.00	72.00	84.00
510-501-50319 RENT	100.00	0.00	0.00	0.00	100.00
510-501-50500 TRAVEL	5,000.00	1,020.10	3,597.54	71.95	1,402.46
510-501-50600 SAFETY EQUIPMENT	3,000.00	0.00	466.72	15.56	2,533.28
510-501-50700 SPECIAL SERVICES	22,000.00	349.86	18,567.68	84.40	3,432.32
510-501-50705 STATE AUDIT	8,750.00	0.00	0.00	0.00	8,750.00
510-501-50720 EXCELERON FEES	3,400.00	0.00	0.00	0.00	3,400.00
510-501-50800 WEARING APPAREL	4,000.00	237.12	2,048.06	51.20	1,951.94

510-WATER FUND  
WATER DEPARTMENT

75.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
510-501-51410 PRIMACY FEE	9,500.00	0.00	10,684.71	112.47 (	1,184.71)
510-501-59000 BAD DEBT	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	85,515.00	2,223.37	57,137.61	66.82	28,377.39
<u>UTILITIES</u>					
510-501-65000 UTILITIES-ELECTRIC	135,000.00	14,454.23	128,643.08	95.29	6,356.92
510-501-67000 UTILITIES-SEWER	600.00	217.63	1,339.63	223.27 (	739.63)
510-501-68000 UTILITIES-WATER	840.00	146.51	1,076.99	128.21 (	236.99)
510-501-69000 UTILITIES-TELEPHONE	3,750.00	340.59	3,106.35	82.84	643.65
TOTAL UTILITIES	140,190.00	15,158.96	134,166.05	95.70	6,023.95
<u>CAPITAL IMPROVEMENTS</u>					
510-501-70050 INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00
510-501-70194 GIS MAPPING	0.00	0.00	0.00	0.00	0.00
510-501-70195 SCENIC RIVERS PLAZA PROJECT	0.00	0.00	0.00	0.00	0.00
510-501-70196 SCENIC RIVERS PLAZA-REIMB EXP	0.00	0.00	0.00	0.00	0.00
510-501-70197 1/2 COP PAYMENT MAY	20,911.00	19,301.43	19,301.43	92.30	1,609.57
510-501-70198 1/3 COP PAYMENT NOVEMBER 2017	0.00	0.00	0.00	0.00	0.00
510-501-70199 1/2 COP PAYMENT NOVEMBER	79,317.00	0.00	81,018.55	102.15 (	1,701.55)
510-501-70200 CAPITAL OUTLAY-GENERATOR	0.00	0.00	0.00	0.00	0.00
510-501-70210 CENTER ST WATER LINE REPLACEME	0.00	0.00	0.00	0.00	0.00
510-501-70310 WELL #4-MOTOR & PUMP	0.00	0.00	0.00	0.00	0.00
510-501-70320 CAPITAL OUTLAY-WELL #8	0.00	0.00	0.00	0.00	0.00
510-501-70340 CAPITAL OUTLAY-LEAK DETECTOR	0.00	0.00	0.00	0.00	0.00
510-501-70350 CAPITAL OUTLAY-TRUCK BED	0.00	0.00	0.00	0.00	0.00
510-501-70355 3/4 TON TRUCK W/BED	0.00	0.00	0.00	0.00	0.00
510-501-70357 SERVICE TRUCK / VAN	0.00	17,800.00	17,800.00	0.00 (	17,800.00)
510-501-70360 CAPITAL OUTLAY-TOWER REPAIR	0.00	0.00	0.00	0.00	0.00
510-501-70370 LOCATOR	0.00	0.00	0.00	0.00	0.00
510-501-70375 FENCING	40,000.00	0.00	0.00	0.00	40,000.00
510-501-70380 PAINT INSIDE TOWER-IND PARK	0.00	0.00	0.00	0.00	0.00
510-501-70385 PAINT OUTSIDE TOWER-IND PARK	0.00	0.00	0.00	0.00	0.00
510-501-70386 PAINT INSIDE/OUTSIDE TOWER-SHO	0.00	0.00	0.00	0.00	0.00
510-501-70387 HIGHWAY 19 SOUTH EXTENSION	0.00	0.00	0.00	0.00	0.00
510-501-70390 WATER ENGINEERING FEES	20,000.00	0.00	602.97	3.01	19,397.03
510-501-70391 BACKHOE LEASE	12,000.00	0.00	11,906.74	99.22	93.26
510-501-70392 HYDRANT REPAIR KIT	0.00	0.00	0.00	0.00	0.00
510-501-70393 NEW WELL DESIGN	50,000.00	0.00	8,500.00	17.00	41,500.00
510-501-70394 NEW WELL CONSTRUCTION	150,000.00	0.00	0.00	0.00	150,000.00
510-501-70395 NEW WELL CONSTRUCTION ADMIN	5,000.00	0.00	0.00	0.00	5,000.00
510-501-70396 REPLACE 2" LINES W/6" LINES	0.00	0.00	0.00	0.00	0.00
510-501-70397 RECONDITION 2 RETENTION TANKS	60,000.00	0.00	0.00	0.00	60,000.00
510-501-70398 DIAPHRAGM PUMP	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL IMPROVEMENTS	437,228.00	37,101.43	139,129.69	31.82	298,098.31
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TOTAL WATER DEPARTMENT	1,177,385.00	82,190.66	648,753.45	55.10	528,631.55
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TOTAL EXPENDITURES	1,177,385.00	82,190.66	648,753.45	55.10	528,631.55
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REVENUES OVER/ (UNDER) EXPENDITURES	( 79,633.00)	( 1,774.59)	103,307.48	(	182,940.48)

CITY OF SALEM  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2023

510-WATER FUND  
WATER DEPARTMENT

75.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
<u>OTHER FINANCING SOURCES</u>					
49000 TRANSFER FROM CAP IMP SALES TA	0.00	0.00	0.00	0.00	0.00
49031 TRANSF FROM CAP IMP SALES TAX	0.00	0.00	0.00	0.00	0.00
49040 TRANSFER FROM WATER D & R	120,000.00	0.00	0.00	0.00	120,000.00
49050 TRANSFER FROM WATER RESERVE	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES	120,000.00	0.00	0.00	0.00	120,000.00
 <u>OTHER FINANCING USES</u>					
510-501-80000 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00
510-501-80500 TRANS TO GENERAL	40,367.00	0.00	0.00	0.00	40,367.00
510-501-80600 TRANS TO-WATER RESERVE	0.00	0.00	0.00	0.00	0.00
510-501-80900 TRANSF TO UTILITY DEPOSIT FUND	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING USES	( 40,367.00)	0.00	0.00	0.00	( 40,367.00)
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REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES	0.00	( 1,774.59)	103,307.48	( 103,307.48)	

CITY OF SALEM  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2023

511-WATER D & R FUND  
FINANCIAL SUMMARY

75.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
MISCELLANEOUS	163.00	0.00	2,022.21	1,240.62 (	1,859.21)
RESERVES FROM PRIOR YEAR	<u>119,837.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>119,837.00</u>
TOTAL REVENUES	<u>120,000.00</u>	<u>0.00</u>	<u>2,022.21</u>	<u>1.69</u>	<u>117,977.79</u>
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
WATER DEPR & REPL	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	=====	=====	=====	=====	=====
REVENUES OVER/ (UNDER) EXPENDITURES	120,000.00	0.00	2,022.21		117,977.79
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00
OTHER USES	<u>120,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>120,000.00</u>
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES	0.00	0.00	2,022.21	(	2,022.21)

CITY OF SALEM  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2023

511-WATER D & R FUND

75.00% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
<u>MISCELLANEOUS</u>					
511-47700 SUPER NOW INTEREST	163.00	0.00	2,022.21	1,240.62 (	1,859.21)
511-47710 CD INTEREST	0.00	0.00	0.00	0.00	0.00
511-47715 OTHER INCOME-CD TO CHECKING	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	163.00	0.00	2,022.21	1,240.62 (	1,859.21)
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<u>RESERVES FROM PRIOR YEAR</u>					
511-48000 PREVIOUS YEAR REVENUE	119,837.00	0.00	0.00	0.00	119,837.00
TOTAL RESERVES FROM PRIOR YEAR	119,837.00	0.00	0.00	0.00	119,837.00
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TOTAL REVENUES	120,000.00	0.00	2,022.21	1.69	117,977.79
	=====	=====	=====	=====	=====



CITY OF SALEM  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2023

511-WATER D & R FUND  
WATER DEPR & REPL

75.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
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CAPITAL IMPROVEMENTS					
511-501-70100 MACARTHUR AVE WATER LINE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
<hr/>					
TOTAL WATER DEPR & REPL	0.00	0.00	0.00	0.00	0.00
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TOTAL EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	120,000.00	0.00	2,022.21		117,977.79
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OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<hr/>					
OTHER FINANCING USES					
511-501-80100 TRANSFER TO WATER	<u>120,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>120,000.00</u>
TOTAL OTHER FINANCING USES	( 120,000.00)	0.00	0.00	0.00 (	120,000.00)
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REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES	0.00	0.00	2,022.21	(	2,022.21)

CITY OF SALEM  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2023

512-WATER RESERVE  
FINANCIAL SUMMARY

75.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
MISCELLANEOUS	549.00	0.00	6,828.54	1,243.81 (	6,279.54)
RESERVES FROM PRIOR YEAR	<u>209,451.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>209,451.00</u>
TOTAL REVENUES	<u>210,000.00</u>	<u>0.00</u>	<u>6,828.54</u>	<u>3.25</u>	<u>203,171.46</u>
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
WATER RESERVE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	=====	=====	=====	=====	=====
REVENUES OVER/ (UNDER) EXPENDITURES	210,000.00	0.00	6,828.54		203,171.46
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00
OTHER USES	<u>210,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>210,000.00</u>
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES	0.00	0.00	6,828.54	(	6,828.54)

CITY OF SALEM  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2023

512-WATER RESERVE

75.00% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
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<u>MISCELLANEOUS</u>					
512-47700 SUPER NOW INTEREST	549.00	0.00	6,828.54	1,243.81 (	6,279.54)
512-47710 CD INTEREST	0.00	0.00	0.00	0.00	0.00
512-47715 OTHER INCOME-CD TO CHECKING	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	549.00	0.00	6,828.54	1,243.81 (	6,279.54)
 <u>RESERVES FROM PRIOR YEAR</u>					
512-48000 PREVIOUS YEAR REVENUE	209,451.00	0.00	0.00	0.00	209,451.00
512-48100 OTHER INCOME-TRANSF FROM CD	0.00	0.00	0.00	0.00	0.00
TOTAL RESERVES FROM PRIOR YEAR	209,451.00	0.00	0.00	0.00	209,451.00
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TOTAL REVENUES	210,000.00	0.00	6,828.54	3.25	203,171.46
	=====	=====	=====	=====	=====

CITY OF SALEM  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2023

512-WATER RESERVE  
WATER RESERVE

75.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
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MISCELLANEOUS					
512-501-50317 MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
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CAPITAL IMPROVEMENTS					
512-501-70380 PAINT INSIDE TOWER-IND PARK	0.00	0.00	0.00	0.00	0.00
512-501-70386 PAINT OUTSIDE TOWER-IND PARK	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
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TOTAL WATER RESERVE	0.00	0.00	0.00	0.00	0.00
<hr/>					
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	210,000.00	0.00	6,828.54		203,171.46
<hr/>					
OTHER FINANCING SOURCES					
49020 TRANS FROM-WATER	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
<hr/>					
OTHER FINANCING USES					
512-501-80100 TRANSFER TO WATER	0.00	0.00	0.00	0.00	0.00
512-501-80200 TRANSFER TO SEWER	210,000.00	0.00	0.00	0.00	210,000.00
TOTAL OTHER FINANCING USES	( 210,000.00)	0.00	0.00	0.00	( 210,000.00)
<hr/>					
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES	0.00	0.00	6,828.54	(	6,828.54)

CITY OF SALEM  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2023

520-SEWER FUND  
FINANCIAL SUMMARY

75.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
PERMITS/LICENSES/FEES	125.00	0.00	0.00	0.00	125.00
OTHER	0.00	0.00	0.00	0.00	0.00
CHARGES FOR SERVICES	740,359.00	101,296.77	775,037.26	104.68 (	34,678.26)
MISCELLANEOUS	100.00	800.00	18,118.28	8,118.28 (	18,018.28)
RESERVES FROM PRIOR YEAR	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	740,584.00	102,096.77	793,155.54	107.10 (	52,571.54)
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
SEWER FUND	1,009,948.00	121,213.81	760,009.18	75.25	249,938.82
TOTAL EXPENDITURES	1,009,948.00	121,213.81	760,009.18	75.25	249,938.82
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	( 269,364.00)	( 19,117.04)	33,146.36		( 302,510.36)
OTHER SOURCES	310,000.00	0.00	0.00	0.00	310,000.00
OTHER USES	37,029.00	0.00	0.00	0.00	37,029.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES	3,607.00	( 19,117.04)	33,146.36		( 29,539.36)

520-SEWER FUND

75.00% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
<u>PERMITS/LICENSES/FEES</u>					
520-44300 SEWER INSPECTIONS	125.00	0.00	0.00	0.00	125.00
TOTAL PERMITS/LICENSES/FEES	125.00	0.00	0.00	0.00	125.00
<u>OTHER</u>					
520-45000 RURAL SEWER GRANT	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER	0.00	0.00	0.00	0.00	0.00
<u>CHARGES FOR SERVICES</u>					
520-46160 SEWER RECEIPTS	728,759.00	90,196.93	750,979.13	103.05 (	22,220.13)
520-46210 RECONNECTS	25.00	0.00	0.00	0.00	25.00
520-46230 PENALTY FEES-SEWER	8,000.00	1,805.84	14,764.13	184.55 (	6,764.13)
520-46260 CONNECTIONS-SEWER	825.00	0.00	0.00	0.00	825.00
520-46270 PRIMACY FEES-SEWER	2,700.00 (	6.00) (	6.00)	0.22-	2,706.00
520-46290 SERVICE CHARGES	50.00	0.00	0.00	0.00	50.00
520-46900 SALE OF FIXED ASSETS	0.00	9,300.00	9,300.00	0.00 (	9,300.00)
TOTAL CHARGES FOR SERVICES	740,359.00	101,296.77	775,037.26	104.68 (	34,678.26)
<u>MISCELLANEOUS</u>					
520-47500 MISCELLENIOUS	100.00	800.00	18,118.28	8,118.28 (	18,018.28)
520-47700 SUPER NOW INTEREST	0.00	0.00	0.00	0.00	0.00
520-47710 CD INTEREST	0.00	0.00	0.00	0.00	0.00
520-47720 COP INTEREST INCOME	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	100.00	800.00	18,118.28	8,118.28 (	18,018.28)
<u>RESERVES FROM PRIOR YEAR</u>					
520-48000 RESERVE FROM PRIOR YEAR	0.00	0.00	0.00	0.00	0.00
TOTAL RESERVES FROM PRIOR YEAR	0.00	0.00	0.00	0.00	0.00
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TOTAL REVENUES	740,584.00	102,096.77	793,155.54	107.10 (	52,571.54)
	=====	=====	=====	=====	=====

520-SEWER FUND  
SEWER FUND

75.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<b>PERSONAL SERVICE</b>					
520-501-11000 SUPERVISION	36,000.00	2,544.80	26,458.60	73.50	9,541.40
520-501-11001 OPERATING	170,000.00	26,275.75	114,213.15	67.18	55,786.85
520-501-11002 CLERICAL	39,000.00	2,956.80	28,172.80	72.24	10,827.20
520-501-11010 PUBLIC WORKS DIRECTOR	16,301.00	1,705.99	12,293.73	75.42	4,007.27
520-501-11100 OVERTIME	5,382.00	1,020.57	5,070.71	94.22	311.29
520-501-11101 OVERTIME-CLERICAL	880.00	0.00	0.00	0.00	880.00
520-501-15000 FICA	15,587.00	1,140.65	12,602.22	80.85	2,984.78
520-501-15200 UNEMPLOYMENT	431.00	285.81	312.21	72.44	118.79
520-501-15300 WORKERS COMPENSATION	6,811.00	0.00	6,178.51	90.71	632.49
520-501-15400 HEALTH INSURANCE	24,750.00	2,210.77	21,912.13	88.53	2,837.87
520-501-15500 LIFE INSURANCE	210.00	23.80	242.20	115.33 (	32.20)
520-501-15600 RETIREMENT	31,448.00	1,817.76	20,234.39	64.34	11,213.61
TOTAL PERSONAL SERVICE	346,800.00	39,982.70	247,690.65	71.42	99,109.35
<b>SUPPLIES</b>					
520-501-30200 CHEMICAL SUPPLIES	2,000.00	0.00	51.07	2.55	1,948.93
520-501-30300 COMPUTER SUPPLIES	500.00	0.00	0.00	0.00	500.00
520-501-30400 GENERAL SUPPLIES	100.00	0.00	0.00	0.00	100.00
520-501-30500 JANITORIAL SUPPLIES	500.00	26.61	282.69	56.54	217.31
520-501-30540 LAB SUPPLIES	3,000.00	0.00	373.95	12.47	2,626.05
520-501-30700 OFFICE SUPPLIES	2,000.00	0.00	1,200.61	60.03	799.39
520-501-30900 TOOLS	4,000.00	764.57	764.57	19.11	3,235.43
TOTAL SUPPLIES	12,100.00	791.18	2,672.89	22.09	9,427.11
<b>MAINTENANCE</b>					
520-501-46000 BUILDING MAINTENANCE	2,000.00	0.00	0.00	0.00	2,000.00
520-501-46100 EQUIPMENT MAINTENANCE	56,000.00	2,189.77	15,578.88	27.82	40,421.12
520-501-46500 PUBLIC GROUNDS MAINTENANCE	200.00	0.00	0.00	0.00	200.00
520-501-46530 STREET MAINTENANCE	1,000.00	0.00	0.00	0.00	1,000.00
520-501-46600 VEHICLE MAINTENANCE	1,200.00	0.00	50.89	4.24	1,149.11
520-501-47000 SEWER GRANT REIMB EXPENSES	0.00	0.00	0.00	0.00	0.00
TOTAL MAINTENANCE	60,400.00	2,189.77	15,629.77	25.88	44,770.23
<b>MISCELLANEOUS</b>					
520-501-50100 ADVERTISING	500.00	0.00	33.00	6.60	467.00
520-501-50200 FUEL	6,750.00	41.83	4,711.96	69.81	2,038.04
520-501-50300 GENERAL INSURANCE	12,000.00	0.00	11,583.02	96.53	416.98
520-501-50315 MEMBERSHIPS	2,500.00	52.50	2,166.16	86.65	333.84
520-501-50317 MISCELLANEOUS	600.00	0.00	0.00	0.00	600.00
520-501-50500 TRAVEL	3,500.00	0.00	1,269.07	36.26	2,230.93
520-501-50600 SAFETY & TRAINING	6,000.00	2,628.75	5,313.91	88.57	686.09
520-501-50700 SPECIAL SERVICES	85,000.00	717.50	39,603.20	46.59	45,396.80
520-501-50705 STATE AUDIT	8,750.00	0.00	0.00	0.00	8,750.00
520-501-50720 EXCELERON FEES	3,400.00	0.00	0.00	0.00	3,400.00
520-501-50800 WEARING APPAREL	2,500.00	137.88	1,867.74	74.71	632.26
520-501-51410 PRIMACY FEE	3,500.00	0.00	2,714.60	77.56	785.40
520-501-59000 BAD DEBT	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	135,000.00	3,578.46	69,262.66	51.31	65,737.34

520-SEWER FUND  
SEWER FUND

75.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>UTILITIES</u>					
520-501-65000 UTILITIES-ELECTRIC	138,000.00	15,230.96	116,549.90	84.46	21,450.10
520-501-66000 UTILITIES-SEWER	2,400.00	721.93	2,248.49	93.69	151.51
520-501-68000 UTILITIES-WATER	5,000.00	461.06	1,841.34	36.83	3,158.66
520-501-69000 UTILITIES-TELEPHONE	1,500.00	353.47	1,814.58	120.97	( 314.58)
TOTAL UTILITIES	146,900.00	16,767.42	122,454.31	83.36	24,445.69
<u>CAPITAL IMPROVEMENTS</u>					
520-501-70050 INTEREST EXPENSE-COP 2017	0.00	0.00	0.00	0.00	0.00
520-501-70190 1/2 COP PAYMENT NOVEMBER	238,014.00	0.00	243,055.66	102.12	( 5,041.66)
520-501-70191 1/2 COP PAYMENT MAY	62,734.00	57,904.28	57,904.28	92.30	4,829.72
520-501-70192 MOWER	0.00	0.00	0.00	0.00	0.00
520-501-70193 ONE TON HOIST	8,000.00	0.00	1,338.96	16.74	6,661.04
520-501-70194 GIS MAPPING	0.00	0.00	0.00	0.00	0.00
520-501-70195 SCENIC RIVERS PLAZA PROJECT	0.00	0.00	0.00	0.00	0.00
520-501-70196 EASEMENTS	0.00	0.00	0.00	0.00	0.00
520-501-70197 SEWER MACHINE	0.00	0.00	0.00	0.00	0.00
520-501-70198 COP PAYMENT 5/1/18 (1/3)	0.00	0.00	0.00	0.00	0.00
520-501-70199 CAPITAL IMP-AEREATOR PUMP	0.00	0.00	0.00	0.00	0.00
520-501-70200 CAPITAL IMP-MANHOLE ALIGNMENT	0.00	0.00	0.00	0.00	0.00
520-501-70205 2017 COP FEES	0.00	0.00	0.00	0.00	0.00
520-501-70210 VARIANCE FOLLOW UP/PHASE 2 PRE	0.00	0.00	0.00	0.00	0.00
520-501-70220 GRINDER PUMP STATION REPAIRS	0.00	0.00	0.00	0.00	0.00
520-501-70230 HWY 19 SOUTH EXTENSION	0.00	0.00	0.00	0.00	0.00
520-501-70240 SLUDGE BLANKET SCADA MONITORS	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL IMPROVEMENTS	308,748.00	57,904.28	302,298.90	97.91	6,449.10
TOTAL SEWER FUND	1,009,948.00	121,213.81	760,009.18	75.25	249,938.82
TOTAL EXPENDITURES	1,009,948.00	121,213.81	760,009.18	75.25	249,938.82
REVENUES OVER/(UNDER) EXPENDITURES	( 269,364.00)	( 19,117.04)	33,146.36	( 302,510.36)	
<u>OTHER FINANCING SOURCES</u>					
49011 TRANSF FROM-SEWER D & R	100,000.00	0.00	0.00	0.00	100,000.00
49031 TRANSF FROM CAP IMP SALES TAX	0.00	0.00	0.00	0.00	0.00
49050 TRANSF FROM WATER RESERVE	210,000.00	0.00	0.00	0.00	210,000.00
TOTAL OTHER FINANCING SOURCES	310,000.00	0.00	0.00	0.00	310,000.00
<u>OTHER FINANCING USES</u>					
520-501-80000 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00
520-501-80500 TRANS TO-GENERAL	37,029.00	0.00	0.00	0.00	37,029.00
520-501-80600 TRANS TO-SEWER RESERVE	0.00	0.00	0.00	0.00	0.00
520-501-80700 TRANS TO-SEWER D & R	0.00	0.00	0.00	0.00	0.00
520-501-80900 TRANSF TO UTILITY DEPOSIT FUND	0.00	0.00	0.00	0.00	0.00
520-501-81000 TRANSFER TO BOND ACCOUNT	0.00	0.00	0.00	0.00	0.00



CITY OF SALEM  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2023

520-SEWER FUND  
SEWER FUND

75.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
520-501-89100 COST OF ISSUANCE	0.00	0.00	0.00	0.00	0.00
520-501-90000 TRANSFER FROM CAP IMP SALES TA	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING USES	( 37,029.00)	0.00	0.00	0.00	( 37,029.00)
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES	3,607.00	( 19,117.04)	33,146.36	(	29,539.36)

CITY OF SALEM  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2023

521-SEWER D & R  
FINANCIAL SUMMARY

75.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
OTHER	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS	236.00	0.00	1,743.31	738.69 (	1,507.31)
RESERVES FROM PRIOR YEAR	<u>149,764.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>149,764.00</u>
TOTAL REVENUES	150,000.00	0.00	1,743.31	1.16	148,256.69
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
SEWER DEPR & REPL	<u>50,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>50,000.00</u>
TOTAL EXPENDITURES	50,000.00	0.00	0.00	0.00	50,000.00
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	100,000.00	0.00	1,743.31		98,256.69
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00
OTHER USES	<u>100,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100,000.00</u>
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES	0.00	0.00	1,743.31	(	1,743.31)

521-SEWER D & R

75.00% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
OTHER					
521-45000 ENGINEERING GRANT	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER	0.00	0.00	0.00	0.00	0.00
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MISCELLANEOUS					
521-47700 SUPER NOW INTEREST	236.00	0.00	1,743.31	738.69 (	1,507.31)
521-47710 CD INTEREST	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	236.00	0.00	1,743.31	738.69 (	1,507.31)
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RESERVES FROM PRIOR YEAR					
521-48000 RESERVE FROM PRIOR YEAR	149,764.00	0.00	0.00	0.00	149,764.00
TOTAL RESERVES FROM PRIOR YEAR	149,764.00	0.00	0.00	0.00	149,764.00
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TOTAL REVENUES	150,000.00	0.00	1,743.31	1.16	148,256.69
	=====	=====	=====	=====	=====

CITY OF SALEM  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2023

521-SEWER D & R  
SEWER DEPR & REPL

75.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
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MAINTENANCE					
521-501-46100 EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00
TOTAL MAINTENANCE	0.00	0.00	0.00	0.00	0.00
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CAPITAL IMPROVEMENTS					
521-501-70100 CLARIFIER SKIRT	0.00	0.00	0.00	0.00	0.00
521-501-70200 PRELIMINARY ENG FOR NEW WWTF	0.00	0.00	0.00	0.00	0.00
521-501-70300 SEWER UPGRADES	50,000.00	0.00	0.00	0.00	50,000.00
521-501-70400 INSITUFORM SEWER LINES	0.00	0.00	0.00	0.00	0.00
521-501-70410 REED BED REMOVAL & REPLANTING	0.00	0.00	0.00	0.00	0.00
521-501-70500 GEAR REDUCERS-SEWER PLANT	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL IMPROVEMENTS	50,000.00	0.00	0.00	0.00	50,000.00
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TOTAL SEWER DEPR & REPL	50,000.00	0.00	0.00	0.00	50,000.00
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TOTAL EXPENDITURES	50,000.00	0.00	0.00	0.00	50,000.00
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	100,000.00	0.00	1,743.31		98,256.69
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OTHER FINANCING SOURCES					
49010 TRANSF FROM-SEWER	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
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OTHER FINANCING USES					
521-501-80100 TRANSFER TO SEWER	100,000.00	0.00	0.00	0.00	100,000.00
TOTAL OTHER FINANCING USES	( 100,000.00)	0.00	0.00	0.00	( 100,000.00)
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REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES	0.00	0.00	1,743.31	(	1,743.31)

CITY OF SALEM  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2023

522-SEWER RESERVE FUND  
FINANCIAL SUMMARY

75.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
REVENUE SUMMARY					
MISCELLANEOUS	<u>84.00</u>	<u>0.00</u>	<u>1,044.98</u>	<u>1,244.02</u>	<u>( 960.98)</u>
TOTAL REVENUES	<u>84.00</u>	<u>0.00</u>	<u>1,044.98</u>	<u>1,244.02</u>	<u>( 960.98)</u>
	=====	=====	=====	=====	=====
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00
OTHER USES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES	0.00	0.00	0.00		0.00

CITY OF SALEM  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2023

522-SEWER RESERVE FUND

75.00% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
MISCELLANEOUS					
522-47700 SUPER NOW INTEREST	84.00	0.00	1,044.98	1,244.02 (	960.98)
TOTAL MISCELLANEOUS	84.00	0.00	1,044.98	1,244.02 (	960.98)
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TOTAL REVENUES	84.00	0.00	1,044.98	1,244.02 (	960.98)
	=====	=====	=====	=====	=====
REVENUES OVER/ (UNDER) EXPENDITURES	84.00	0.00	1,044.98	(	960.98)
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OTHER FINANCING SOURCES					
49010 TRANSFER FROM SEWER	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00

UTILITY USAGE & REVENUE							
	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 JUL-MAR	2022-2023 YTD ACTUAL	2022-2023 BUDGETED	Percent of Budget
Electric Consumption Sold	53,649,806	55,511,522	52,787,837	41,385,755	41,159,057		
Electric Sales Rev.	\$ 5,078,855	\$ 5,076,208	\$ 5,388,796	\$ 4,222,143	\$ 5,496,560	\$ 6,677,759	82%
Availability Fee	\$ -	\$ -	\$ -	\$ -	\$ 229,075		
Electric Revenue Collected	\$ 3,856,219	\$ 4,437,344	\$ 5,309,157		\$ 5,276,227		
Water Consumption Sold	123,846,229	150,680,971	133,720,064	102,362,082	107,790,044		
Water Sales Rev.	\$ 787,185	\$ 950,933	\$ 839,084	\$ 663,882	\$ 706,927	\$ 768,908	92%
Base Rate					\$ 120,314		
Water Revenues Collected	\$ 590,714	\$ 703,200	\$ 882,471		\$ 658,356		
Sewer Consumption Sold	113,213,897	136,779,028	121,145,016	93,044,649	92,311,412		
Sewer Sales Rev.	\$ 748,333	\$ 901,523	\$ 777,868	\$ 621,549	\$ 750,979	\$ 728,759	103%
Base Rate					\$ 115,386		
Sewer Revenues Collected	\$ 564,188	\$ 662,644	\$ 832,558		\$ 685,297		

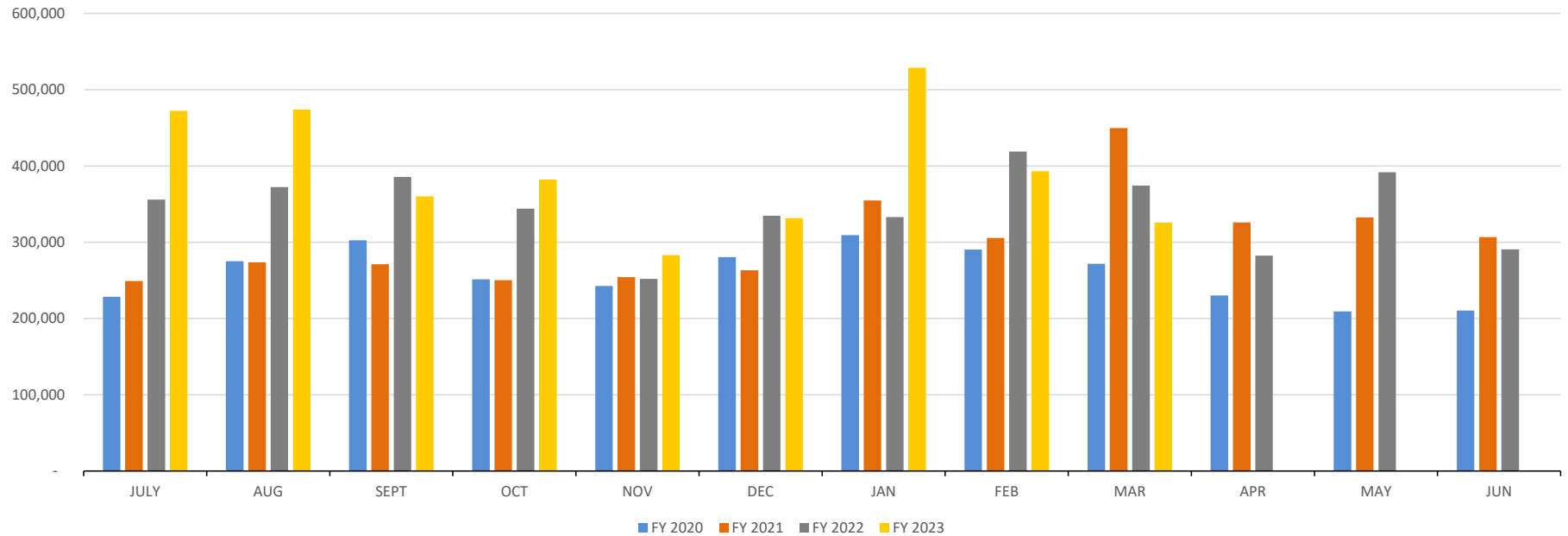
\*\*As of 03/31/2023 (Pending Year End Transfers & Adjustments)

<b>501- ELECTRIC FUND</b>						YTD		2022-2023	PROJECTED	% BUDGET
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	YEAR-TO-DATE	2022-2023	SPENT
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	JUNE-MAR	BUDGET	THRU 3/31/2023	YEAR END	0.75
<b>REVENUES</b>										
SALES TAX	208,457	203,178	179,010	179,359	181,709	138,750	180,000	184,032	200,000	1.02
PERMITS/LICENSES/HEES	453	462	171	561	367	134	150	178	150	1.18
CHARGES FOR SERVICES	5,863,402	5,956,620	5,107,658	5,024,668	5,467,541	4,243,735	6,729,066	5,566,570	6,994,593	0.83
MISCELLANEOUS	22,198	30,288	13,194	6,028	3,754	1,940	60,021	3,077	62,000	0.05
RESERVES FROM PRIOR YEAR	-	-	-	-	-	-	25,167	-	-	-
<b>TOTAL REVENUES</b>	<b>6,094,509</b>	<b>6,190,547</b>	<b>5,300,033</b>	<b>5,210,616</b>	<b>5,653,370</b>	<b>4,384,559</b>	<b>6,994,404</b>	<b>5,753,858</b>	<b>7,256,743</b>	
<b>EXPENDITURE SUMMARY</b>										
PERSONAL SERVICE	502,571	484,612	511,409	523,252	523,282	402,757	547,721	347,264	516,861	0.63
SUPPLIES	16,034	18,777	17,592	22,246	42,068	29,058	27,100	15,507	27,100	0.57
MAINTENANCE	79,323	83,290	98,440	66,140	115,081	102,686	111,300	37,206	111,300	0.33
MISCELLANEOUS	345,379	319,241	220,312	311,225	261,069	204,158	331,935	257,878	304,600	0.78
UTILITIES	3,859,001	3,467,931	3,107,332	3,643,207	4,140,529	3,174,366	4,327,970	3,555,000	4,514,207	0.82
CAPITAL IMPROVEMENTS	42,643	31,060	114,567	186,251	218,980	154,260	418,378	172,649	409,520	0.41
<b>TOTAL EXPENDITURES</b>	<b>4,844,951</b>	<b>4,404,911</b>	<b>4,069,652</b>	<b>4,752,321</b>	<b>5,301,010</b>	<b>4,067,285</b>	<b>5,764,404</b>	<b>4,385,505</b>	<b>5,883,588</b>	
OTHER SOURCES	-	16,597	-	208,625	350,000	200,000	-	-		
OTHER USES	1,313,473	1,547,480	738,010	1,215,000	638,510	200,000	1,230,000	593,885	1,230,000	
(UNDER) EXPENDITURES & OTHER USES	(63,916)	254,754	492,371	(548,080)	60,202	317,274	0	<b>774,468</b>	<b>143,155</b>	
							**As of 3/31/2023 (Pending Year End Transfers & Adjustments)			



	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
FY 2020	228,487	275,073	302,407	251,249	242,654	280,332	309,408	290,293	271,605	230,162	209,234	210,507
FY 2021	249,064	273,688	271,141	250,180	254,147	263,367	354,698	305,477	449,750	326,037	332,511	306,679
FY 2022	355,791	372,348	385,469	344,122	251,881	334,754	332,872	418,886	374,160	282,379	391,851	290,772
FY 2023	472,392	474,004	360,098	382,275	282,875	331,624	528,787	393,307	325,565			

### PURCHASE OF POWER



**SUMMARY- COST OF POWER MONTHLY COMPARISON**

**2021-22 FY**

	September	October	November	December	January	February	
<b>CAPACITY</b>							
<b>Peak Demand (MW)</b>	10.3	7.8	8.7	9.1	12.1	11.5	
Day	13	10	19	7	21	3	
Hour	17	18	8	18	9	19	
<b>Demand Costs</b>							
Billed Demand (kW)	13,800	13,800	13,800	13,800	13,800	12,200	
Wholesale Demand Charge (\$/kW)	9.5121	9.4025	10.6443	9.5266	9.9721	10.6843	
<b>Wholesale Demand Costs (\$)</b>	\$ 131,266.77	\$ 129,754.16	\$ 146,891.70	\$ 131,466.76	\$ 137,614.29	\$ 130,354.91	1,083,078
<b>ENERGY</b>							
<b>Energy Costs</b>							
Billed Energy & Losses (kWh)	4,775,410	4,199,429	4,806,547	5,045,050	6,874,857	5,831,607	43,143,898
Billed Energy & Losses (\$/kWh)	0.022605	0.014677	0.029247	0.019405	0.027724	0.027060	0.024416
<b>Wholesale Energy Costs (\$)</b>	\$ 107,948.14	\$ 61,635.02	\$ 140,577.08	\$ 97,899.20	\$ 190,598.54	\$ 157,803.29	
<b>POWER</b>							
<b>Wholesale Capacity &amp; Energy Costs (\$)</b>	\$ 239,214.92	\$ 191,389.17	\$ 287,468.78	\$ 229,365.96	\$ 328,212.83	\$ 288,158.20	2,156,423
<b>All-in Costs (\$/kWh)</b> (does not include local transmission)	0.050093	0.045575	0.059808	0.045464	0.047741	0.049413	
<b>LOCAL TRANSMISSION</b>							
<b>Peak (KW)</b>	10,295	7,852	8,613	9,053	12,186.7	11,504.4	
Transmission Rate (\$/kW)	5.05	5.05	5.05	5.05	5.05	5.05	
<b>Total Transmission Cost (\$)</b>	\$ 51,991.77	\$ 39,652.60	\$ 43,496.66	\$ 45,719.17	\$ 61,542.84	\$ 58,097.22	
<b>FEBRUARY RELIEF</b>							
<b>FEB RELIEF CHARGE</b>	\$ 27,661.24	\$ 27,661.24	\$ 27,661.24	\$ 27,661.24	\$ 27,661.24	\$ 19,572.57	
<b>TOTAL BILLED TO CITY</b>	\$ 318,867.93	\$ 258,703.01	\$ 358,626.68	\$ 302,746.36	\$ 417,416.90	\$ 365,827.99	2,794,601
<b>All-in Costs (\$/kWh)</b>	\$0.066773	\$0.061604	\$0.074612	\$0.060009	\$0.060716	\$0.062732	\$0.064774

**2022-23 FY**

	September	October	November	December	January	February	
<b>CAPACITY</b>						Estimate	
<b>Peak Demand (MW)</b>	11.3	7.5	9.1	7.5	0	0	
Day	20	18	17	27	0	0	
Hour	17	9	8	11	0	0	
<b>Demand Costs</b>							
Billed Demand (kW)	12,900	12,900	12,900	13,900	13,900	13,900	
Wholesale Demand Charge (\$/kW)	9.7991	9.3795	11.4912	9.7794	9.0919	10.3250	
<b>Wholesale Demand Costs (\$)</b>	\$ 126,408.71	\$ 120,995.15	\$ 148,236.43	\$ 135,933.31	\$ 126,377.19	\$ 143,517.50	1,063,705
<b>ENERGY</b>							
<b>Energy Costs</b>							
Billed Energy & Losses (/kWh)	4,372,555	3,958,679	4,824,202	6,236,709	5,813,203	4,872,780	41,988,084
Billed Energy & Losses (\$/kWh)	0.029636	0.024332	0.028717	0.047635	0.027870	0.027030	0.032178
<b>Wholesale Energy Costs (\$)</b>	\$ 129,585.04	\$ 96,322.58	\$ 138,536.61	\$ 297,085.63	\$ 162,013.97	\$ 131,711.24	
<b>POWER</b>							
<b>Wholesale Capacity &amp; Energy Costs (\$)</b>	\$ 255,993.75	\$ 217,317.73	\$ 286,773.04	\$ 433,018.95	\$ 288,391.16	\$ 275,228.74	2,450,702
<b>All-in Costs (\$/kWh)</b> (does not include local transmission)	0.058546	0.054897	0.059445	0.069431	0.049610	0.056483	
<b>LOCAL TRANSMISSION</b>							
<b>Peak (KW)</b>	11,297.0	7,468.1	7,468.1	13,943.6	10,901.4	10,302.1	
Transmission Rate (\$/kW)	4.98	4.98	4.98	4.98	4.98	4.98	
<b>Total Transmission Cost (\$)</b>	\$ 56,259.06	\$ 37,191.14	\$ 37,191.14	\$ 69,439.13	\$ 54,288.97	\$ 51,304.46	
<b>FEBRUARY RELIEF</b>							
<b>Relief Payment</b>	\$ 19,572.57	\$ 19,572.57	\$ 19,572.57	\$ 19,572.57	\$ 19,572.57	\$ 19,572.57	
<b>Sikeston and AECI True-Up</b>					7060.51	0	
<b>TOTAL BILLED TO CITY</b>	\$ 331,825.38	\$ 274,081.44	\$ 343,536.75	\$ 522,030.64	\$ 369,313.21	\$ 346,105.77	3,044,157
<b>All-in Costs (\$/kWh)</b>	\$0.075888	\$0.069236	\$0.071211	\$0.083703	\$0.063530	\$0.071028	\$0.072501
	0.1365	0.1239	(0.0456)	0.3948	0.0463	0.1323	11.928%

<b>510-WATER FUND</b>						YTD		2022-2023	PROJECTED	% BUDGET
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	YEAR-TO-DATE	2022-2023	SPENT
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	JUNE-MAR	BUDGET	THRU 3/31/2023	YEAR END	0.75
<b>REVENUES</b>										
SALES TAX	9,981	13,893	10,911	14,481	13,944	10,359	14,000	10,730	14,000	0.77
OTHER	-	-	95,653	(95,653)	-	-	-	-	-	-
CHARGES FOR SERVICES	647,324	911,555	807,083	974,618	907,641	710,677	792,508	735,529	924,148	0.93
MISCELLANEOUS	9,137	9,240	5,552	56,133	249	-	823	5,802	6,162	7.05
RESERVES FROM PRIOR YEAR	-	-	-	-	-	-	290,421	-	100,000	-
<b>TOTAL REVENUES</b>	666,441	934,688	919,199	949,579	921,835	721,037	1,097,752	<b>752,061</b>	<b>1,044,310</b>	0.69
<b>EXPENDITURE SUMMARY</b>										
PERSONAL SERVICE	316,882	345,652	356,526	340,489	417,042	333,122	386,702	259,769	385,881	0.67
SUPPLIES	14,014	12,143	11,481	13,717	8,683	6,089	19,450	8,991	19,450	0.46
MAINTENANCE	77,419	80,821	111,489	76,261	106,938	92,081	108,300	49,560	107,831	0.46
MISCELLANEOUS	59,145	65,183	148,345	46,322	58,017	48,977	85,515	57,138	72,785	0.67
UTILITIES	77,023	84,194	101,657	117,390	119,832	100,160	140,190	134,166	141,750	0.96
CAPITAL IMPROVEMENTS	5,014	12,235	193,105	189,583	112,585	92,420	437,228	139,130	309,730	0.32
<b>TOTAL EXPENDITURES</b>	549,497	600,229	922,603	783,762	823,097	672,849	1,177,385	<b>648,753</b>	<b>1,037,427</b>	0.55
OTHER SOURCES	-	48,186	-	-	-		120,000	-	-	
OTHER USES	177,103	104,022	-	-	-		40,367	-	40,367	
(UNDER) EXPENDITURES & OTHER USES	(60,159)	278,623	(3,404)	165,817	98,737	48,187	0	<b>103,307</b>	<b>6,883</b>	
							**As of 03/31/2023 (Pending Year End Transfers & Adjustments)			

<b>520-SEWER FUND</b>						YTD		2022-2023	PROJECTED	% BUDGET
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	YEAR-TO-DATE	2022-2023	SPENT
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	JUNE-MAR	BUDGET	THRU 3/31/2023	YEAR END	0.75
<b>REVENUES</b>										
PERMITS/LICENSES/FEES	170	-	30	-	-	-	125	-	125	-
OTHER	-	-	379,347	95,653	25,000	25,000	-	-	-	-
CHARGES FOR SERVICES	567,988	833,424	760,946	905,473	829,430	661,979	740,359	775,037	1,003,604	1.05
MISCELLANEOUS	64,301	116,091	359	997	275	275	100	18,118	18,118	181.18
RESERVES FROM PRIOR YEAR	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>632,459</b>	<b>949,514</b>	<b>1,140,682</b>	<b>1,002,123</b>	<b>854,705</b>	<b>687,254</b>	<b>740,584</b>	<b>793,156</b>	<b>1,021,847</b>	
<b>EXPENDITURE SUMMARY</b>										
PERSONAL SERVICE	196,718	213,345	238,836	242,377	316,512	223,052	346,800	247,691	317,683	0.71
SUPPLIES	8,406	8,928	5,738	5,376	17,717	11,582	12,100	2,673	12,100	0.22
MAINTENANCE	42,245	20,525	397,281	47,821	50,964	47,677	60,400	15,630	60,400	0.26
MISCELLANEOUS	57,828	67,879	55,677	118,674	89,957	64,318	135,000	69,263	124,100	0.51
UTILITIES	76,636	89,635	83,105	95,281	112,580	84,691	146,900	122,454	151,700	0.83
CAPITAL IMPROVEMENTS	63,610	113,235	294,564	294,188	504,046	411,300	308,748	302,299	307,129	0.98
<b>TOTAL EXPENDITURES</b>	<b>445,443</b>	<b>513,548</b>	<b>1,075,201</b>	<b>803,717</b>	<b>1,091,777</b>	<b>842,620</b>	<b>1,009,948</b>	<b>760,009</b>	<b>973,112</b>	
OTHER SOURCES	112,102	-	-	50,000	195,000		310,000	-		
OTHER USES	369,290	(54,087)	-	14,000	14,000		37,029		37,029	
(UNDER) EXPENDITURES & OTHER USES	(70,172)	490,052	65,481	234,406	(56,072)	(155,366)	3,607	<b>33,146</b>	<b>11,706</b>	
							**As of 3/31/2023 (Pending Year End Transfers & Adjustments)			

	FUND BALANCE THROUGH 3/31/2023					
	Balance	Revenues	Expenses	Xfers In	Xfers Out	balance
501-ELECTRIC FUND	81,113	5,753,858	4,385,505		593,885	855,581
502-ELECTRIC D & R FUND	75,897	751				76,648
503-ELECTRIC RESERVE FUND	19,221	1,157		143,885		164,263
	FUND BALANCE THROUGH 3/31/2023					
	Balance	Revenues	Expenses	Xfers In	Xfers Out	balance
510-WATER FUND	585,022	752,061	648,753			688,330
511-WATER D & R FUND	204,233	2,022				206,255
512-WATER RESERVE	689,649	6,829				696,478
	FUND BALANCE THROUGH 3/31/2023					
	Balance	Revenues	Expenses	Xfers In	Xfers Out	balance
520-SEWER FUND	121,269	793,156	760,009			154,416
521-SEWER D & R	176,065	1,743				177,808
522-SEWER RESERVE FUND	105,538	1,045				106,583
	2,058,005	7,312,622	5,794,267	143,885	593,885	3,126,360

\*\* As of 03/31/2023 (Pending Year End Transfers & Adjustments)

	BUDGETED AMOUNTS 2022-2023					
	Balance	Revenues	Expenses	Xfers In	Xfers Out	balance
501-ELECTRIC FUND	81,113	6,994,404	5,764,404		1,230,000	55,946
502-ELECTRIC D & R FUND	75,897	60	-			75,957
503-ELECTRIC RESERVE FUND	19,221	135	-	330,000		349,356
	BUDGETED AMOUNTS 2022-2023					
	Balance	Revenues	Expenses	Xfers In	Xfers Out	balance
510-WATER FUND	585,022	1,097,752	1,177,385	120,000	40,367	294,601
511-WATER D & R FUND	204,233	120,000			120,000	84,396
512-WATER RESERVE	689,649	210,000			210,000	480,198
	BUDGETED AMOUNTS 2022-2023					
	Balance	Revenues	Expenses	Xfers In	Xfers Out	balance
520-SEWER FUND	121,269	740,584	1,009,948	310,000	37,029	124,876
521-SEWER D & R	176,065	150,000	50,000		100,000	26,301
522-SEWER RESERVE FUND	105,538	84				105,622
	2,058,005	9,313,019	8,001,737	760,000	1,737,396	1,597,252

## **RMU Rates** - Residential and Non-Residential

For each 1,000 gallons of water \$3.75\*\*\*

\*Service Availability Fee per month:

5/8" & 3/4" meters	\$9.00 per meter
1.0" meter	\$11.00 per meter
1.5" meter	\$17.00 per meter
2.0" meter	\$25.00 per meter
3.0" meter	\$50.00 per meter
4.0" meter	\$75.00 per meter
6.0" meter	\$125.00 per meter

## **Columbia, MO** - Monthly base charge

This schedule is available for water to residential customers, commercial multiple-family facilities and multiple commercial facilities served with one meter, inside the city limits.

Water usage charges are in addition to a minimum monthly charge, which is based on meter size. Water usage is measured in hundred cubic feet (ccf). There are approximately 748 gallons per 1 ccf.

### **Water usage**

#### **Summer**

Summer months: June through September

- Tier 1, 0% – 70% of winter average consumption: \$3.10 per ccf
- Tier 2, 71% – 170% of winter average consumption: \$4.25 per ccf
- Tier 3, usage exceeding 170% of winter average consumption: \$6.26 per ccf

Winter average consumption is the average water use during the immediate preceding billing periods of January, February and March.

#### **Exceptions**

For water service metered separately for lawn irrigation, \$6.26 per ccf will be assessed on all water consumption occurring during the period from June 1 through September 30 as defined in section 27-16.

#### **Non-summer**

Non-summer months: October through May

- All water usage @ \$3.10 per one hundred cubic feet (1 ccf).

Meter Size	Current Monthly Base Charge
------------	-----------------------------

5/8 inch and 3/4 inch	\$12.00
1 inch	\$19.38
1 1/2 inch	\$38.96
2 inch	\$59.05
3 inch	\$182.68
4 inch	\$383.13
6 inch	\$817.50

City of Salem, MO  
Monday, April 3, 2023

## Chapter 515. Electricity

### ARTICLE VII. Net Metering Service Policy

#### Section 515.650. Applicable Service Territory.

[Ord. No. 3343, 10-2-2017]

- A. Net metering and electrical system interconnection is available on a first-come, first-served basis in the distribution service territory of Cite of Salem Missouri Utilities at any point on the utility's existing facilities that has adequate capacity and suitable voltage for delivery of service until:
  - 1. The total rated generating capacity of all net metering systems on the utility equals five percent (5%) of the utility's single-hour peak load during the previous year; or
  - 2. The total rated generating capacity of approved new interconnection agreements during the current calendar year equals or exceeds one percent (1%) of the utility's single-hour peak load for the previous calendar year.

#### Section 515.660. Availability Of Service.

[Ord. No. 3343, 10-2-2017]

- A. Net metering service is available to any existing customer who is in good standing under the City's electric service schedules, that owns and operates a renewable energy electric generator powered by solar, hydro, or wind or fuel cells using hydrogen produced by solar, hydro or wind with a capacity of not more than one hundred (100) kilowatts that is located on the customer's premises, is interconnected and operates in parallel phase and synchronization with the utility's existing transmission and distribution facilities, and is intended primarily to offset part or all of the customer's own electrical power requirements. This Article is offered in compliance with the "Net Metering and Easy Connection Act" (Section 386.890, RSMo.) and appropriate Missouri Public Service Commission Rules.
- B. Additional sources of renewable energy may be certified by the Department of Natural Resources and they will be accepted by the City.
- C. All agreements hereunder are between the customer-generator and the City and shall not include a third party.

#### Section 515.670. Definitions.

[Ord. No. 3343, 10-2-2017]

- A. Net metering means measuring the difference between the electricity supplied by the utility and the electricity generated by an eligible customer-generator and fed back to the electric grid over the applicable billing period.

- B. All other definitions shall be those contained in the Missouri "Net Metering and Easy Connection Act" (Section 386.890, RSMo.) except where noted in this Article.

## Section 515.680. Monthly Billing.

[Ord. No. 3343, 10-2-2017]

- A. The electric service charge shall be computed in accordance with the monthly billing the under the customer's effective standard rate schedule. Under this net metering Article, only the kilowatt hour (kWh) units of a customer-generator's bill are affected.
- B. If the electricity supplied by the utility exceeds the electricity generated by the customer-generator during the applicable billing period, the customer-generator shall be billed for the net billable kWhs supplied by the utility in accordance with the rates and charges under the utility's standard rate schedule applicable to the customer.
- C. If the electricity generated by the customer-generator exceeds the electricity supplied by the utility, the customer-generator shall be credited for the net value of the electric energy delivered to the utility during the applicable billing period at the Utility's "avoided fuel cost," with this credit appearing on the customer-generator's bill no later than the following billing period.
- D. The "avoided fuel cost" is that amount determined by the City's governing board with responsibility for setting rates, as outlined in Section 386.890.2(1), RSMo.

## Section 515.690. Transfer Of Ownership.

[Ord. No. 3343, 10-2-2017]

Upon change in ownership of the qualified unit, or of the premises on which the unit is located, the new customer-generator shall file a new application with the City for net metering.

## Section 515.700. Special Conditions.

[Ord. No. 3343, 10-2-2017]

- A. The customer-generator must have:
  - 1. An approved application for net metering.
  - 2. A signed standard interconnection application/agreement with the utility.
- B. The customer-generator is responsible for all costs associated with its generating facility and is also responsible for all costs related to any modifications to the facility that may be required by the utility for purposes of safety and reliability.
- C. A net metering facility shall meet all applicable safety and performance standards established by the National Electric Safety Code, the National Electric Code, the Institute of Electrical and Electronic Engineers, the Federal Energy Regulatory Commission, and Underwriters Laboratory.

In addition, it shall:

  - 1. Be equipped at the customer-generator's expense with a meter or meters approved by the utility and capable of measuring the net amount of electrical energy produced or consumed by the customer-generator. Any additional costs necessary for the utility to permit the meters or generator to be integrated into the utility distribution system shall be borne by the customer-generator. At the request of the customer-generator those costs can be initially paid by the utility which may bill the customer-generator the costs over a 12-billing cycle period along with a reasonable rate of interest.



2. Have a mechanism that automatically disables and disconnects the unit from the supplier's electrical lines in the event that service to the customer-generator is interrupted.
  3. Have an easily accessible device or feature in immediate proximity to the metering equipment to allow a utility worker to manually and instantly disconnect the unit from the utility's distribution system.
- D. For systems of ten (10) kilowatts or less, a customer-generator shall not be required to purchase any liability insurance. Insurance for systems above ten (10) kilowatts shall be negotiated as part of the interconnection agreement.



Words ▾

1st search term or section nr

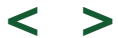
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2nd search term



## Title XXV INCORPORATION AND REGULATION OF CERTAIN UTILITIES AND CARRIERS

## Chapter 386



● Effective - 28 Aug 2022, 3 histories, highlighted 2



**386.890. Citation of law — definitions — retail electric suppliers, duties — metering equipment requirements — electrical energy generation units, calculation, requirements — report — rules — liability for damages. — 1.** This section shall be known and may be cited as the "Net Metering and Easy Connection Act".

2. As used in this section, the following terms shall mean:

(1) "**Avoided fuel cost**", the current average cost of fuel for the entity generating electricity, as defined by the governing body with jurisdiction over any municipal electric utility, rural electric cooperative as provided in [chapter 394](#), or electrical corporation as provided in this chapter;

(2) "**Commission**", the public service commission of the state of Missouri;

(3) "**Customer-generator**", the owner or operator of a qualified electric energy generation unit which:

(a) Is powered by a renewable energy resource;

(b) Has an electrical generating system with a capacity of not more than one hundred kilowatts;

(c) Is located on a premises owned, operated, leased, or otherwise controlled by the customer-generator;

(d) Is interconnected and operates in parallel phase and synchronization with a retail electric supplier and has been approved by said retail electric supplier;

(e) Is intended primarily to offset part or all of the customer-generator's own electrical energy requirements;

(f) Meets all applicable safety, performance, interconnection, and reliability standards established by the National Electrical Code, the National Electrical Safety Code, the Institute of Electrical and Electronics Engineers, Underwriters Laboratories, the Federal Energy Regulatory Commission, and any local governing authorities; and

(g) Contains a mechanism that automatically disables the unit and interrupts the flow of electricity back onto the supplier's electricity lines in the event that service to the customer-generator is interrupted;

(4) "**Department**", the department of natural resources;

(5) "**Net metering**", using metering equipment sufficient to measure the difference between the electrical energy supplied to a customer-generator by a retail electric supplier and the electrical energy supplied by the customer-generator to the retail electric supplier over the applicable billing period;

(6) "**Renewable energy resources**", electrical energy produced from wind, solar thermal sources, hydroelectric sources, photovoltaic cells and panels, fuel cells using hydrogen produced by one of the above-named electrical energy sources, and other sources of energy that become available after August 28, 2007, and are certified as renewable by the department;

(7) "**Retail electric supplier**" or "**supplier**", any municipally owned electric utility operating under [chapter 91](#), electrical corporation regulated by the commission under this chapter, or rural electric cooperative operating under [chapter 394](#) that provides retail electric service in this state. An electrical corporation that operates under a cooperative business plan as described in subsection 2 of section [393.110](#) shall be deemed to be a rural electric cooperative for purposes of this section.

3. A retail electric supplier shall:

(1) Make net metering available to customer-generators on a first-come, first-served basis until the total rated generating capacity of net metering systems equals five percent of the retail electric supplier's single-hour peak load during the previous year, after which the commission for an electrical corporation or the respective governing body of other retail electric suppliers may increase the total rated generating capacity of net metering systems to an amount above five percent. However, in a given calendar year, no retail electric supplier shall be required to approve any application for interconnection if the total rated generating capacity of all applications for interconnection already approved to date by said supplier in said calendar year equals or exceeds one percent of said supplier's single-hour peak load for the previous calendar year;

(2) Offer to the customer-generator a tariff or contract that is identical in electrical energy rates, rate structure, and monthly charges to the contract or tariff that the customer would be assigned if the customer were not an eligible customer-generator but shall not charge the customer-generator any additional standby, capacity, interconnection, or other fee or charge that would not otherwise be charged if the customer were not an eligible customer-generator; and

(3) Disclose annually the availability of the net metering program to each of its customers with the method and manner of disclosure being at the discretion of the supplier.

4. A customer-generator's facility shall be equipped with sufficient metering equipment that can measure the net amount of electrical energy produced or consumed by the customer-generator. If the customer-generator's existing meter equipment does not meet these requirements or if it is necessary for the retail electric supplier to install additional distribution equipment to accommodate the customer-generator's facility, the customer-generator shall reimburse the retail electric supplier for the costs to purchase and install the necessary additional equipment. At the request of the customer-generator, such costs may be initially paid for by the retail electric supplier, and any amount up to the total costs and a reasonable interest charge may be recovered from the customer-generator over the course of up to twelve billing cycles. Any subsequent meter testing, maintenance or meter equipment change necessitated by the customer-generator shall be paid for by the customer-generator.

5. Consistent with the provisions in this section, the net electrical energy measurement shall be calculated in the following manner:

(1) For a customer-generator, a retail electric supplier shall measure the net electrical energy produced or consumed during the billing period in accordance with normal metering practices for customers in the same rate class, either by employing a single, bidirectional meter that measures the amount of electrical energy produced and consumed, or by employing multiple meters that separately measure the customer-generator's consumption and production of electricity;

(2) If the electricity supplied by the supplier exceeds the electricity generated by the customer-generator during a billing period, the customer-generator shall be billed for the net electricity supplied by the supplier in accordance with normal practices for customers in the same rate class;

(3) If the electricity generated by the customer-generator exceeds the electricity supplied by the supplier during a billing period, the customer-generator shall be billed for the appropriate customer charges for that billing period in accordance with subsection 3 of this section and shall be credited an amount at least equal to the **avoided fuel cost** of the excess kilowatt-hours generated during the billing period, with this credit applied to the following billing period;

(4) Any credits granted by this subsection shall expire without any compensation at the earlier of either twelve months after their issuance or when the customer-generator disconnects service or terminates the net metering relationship with the supplier;

(5) For any rural electric cooperative under [chapter 394](#), or any municipally owned utility, upon agreement of the wholesale generator supplying electric energy to the retail

electric supplier, at the option of the retail electric supplier, the credit to the customer-generator may be provided by the wholesale generator.

6. (1) Each qualified electric energy generation unit used by a customer-generator shall meet all applicable safety, performance, interconnection, and reliability standards established by any local code authorities, the National Electrical Code, the National Electrical Safety Code, the Institute of Electrical and Electronics Engineers, and Underwriters Laboratories for distributed generation. No supplier shall impose any fee, charge, or other requirement not specifically authorized by this section or the rules promulgated under subsection 9 of this section unless the fee, charge, or other requirement would apply to similarly situated customers who are not customer-generators, except that a retail electric supplier may require that a customer-generator's system contain a switch, circuit breaker, fuse, or other easily accessible device or feature located in immediate proximity to the customer-generator's metering equipment that would allow a utility worker the ability to manually and instantly disconnect the unit from the utility's electric distribution system.

(2) For systems of ten kilowatts or less, a customer-generator whose system meets the standards and rules under subdivision (1) of this subsection shall not be required to install additional controls, perform or pay for additional tests or distribution equipment, or purchase additional liability insurance beyond what is required under subdivision (1) of this subsection and subsection 4 of this section.

(3) For customer-generator systems of greater than ten kilowatts, the commission for electrical corporations and the respective governing body for other retail electric suppliers shall, by rule or equivalent formal action by each respective governing body:

(a) Set forth safety, performance, and reliability standards and requirements; and

(b) Establish the qualifications for exemption from a requirement to install additional controls, perform or pay for additional tests or distribution equipment, or purchase additional liability insurance.

7. (1) Applications by a customer-generator for interconnection of a qualified electric energy generation unit meeting the requirements of subdivision (3) of subsection 2 of this section to the distribution system shall be accompanied by the plan for the customer-generator's electrical generating system, including but not limited to a wiring diagram and specifications for the generating unit, and shall be reviewed and responded to by the retail electric supplier within thirty days of receipt for systems ten kilowatts or less and within ninety days of receipt for all other systems. Prior to the interconnection of the qualified generation unit to the supplier's system, the customer-generator will furnish the retail electric supplier a certification from a qualified professional electrician or engineer

that the installation meets the requirements of subdivision (1) of subsection 6 of this section. If the application for interconnection is approved by the retail electric supplier and the customer-generator does not complete the interconnection within one year after receipt of notice of the approval, the approval shall expire and the customer-generator shall be responsible for filing a new application.

(2) Upon the change in ownership of a qualified electric energy generation unit, the new customer-generator shall be responsible for filing a new application under subdivision (1) of this subsection.

8. Each electrical corporation shall submit an annual net metering report to the commission, and all other retail electric suppliers shall submit the same report to their respective governing body and make said report available to a consumer of the supplier upon request, including the following information for the previous calendar year:

- (1) The total number of customer-generator facilities;
- (2) The total estimated generating capacity of its net-metered customer-generators; and
- (3) The total estimated net kilowatt-hours received from customer-generators.

9. The commission shall, within nine months of January 1, 2008, promulgate initial rules necessary for the administration of this section for electrical corporations, which shall include regulations ensuring that simple contracts will be used for interconnection and net metering. For systems of ten kilowatts or less, the application process shall use an all-in-one document that includes a simple interconnection request, simple procedures, and a brief set of terms and conditions. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly under chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2007, shall be invalid and void.

10. The governing body of a rural electric cooperative or municipal utility shall, within nine months of January 1, 2008, adopt policies establishing a simple contract to be used for interconnection and net metering. For systems of ten kilowatts or less, the application process shall use an all-in-one document that includes a simple interconnection request, simple procedures, and a brief set of terms and conditions.

11. For any cause of action relating to any damages to property or person caused by the qualified electric energy generation unit of a customer-generator or the

interconnection thereof, the retail electric supplier shall have no liability absent clear and convincing evidence of fault on the part of the supplier.

12. The estimated generating capacity of all net metering systems operating under the provisions of this section shall count towards the respective retail electric supplier's accomplishment of any renewable energy portfolio target or mandate adopted by the Missouri general assembly.

13. The sale of qualified electric energy generation units to any customer-generator shall be subject to the provisions of sections 407.010 to 407.145 and sections 407.700 to 407.720. The attorney general shall have the authority to promulgate in accordance with the provisions of chapter 536 rules regarding mandatory disclosures of information by sellers of qualified electric energy generation units. Any interested person who believes that the seller of any qualified electric energy generation unit is misrepresenting the safety or performance standards of any such systems, or who believes that any electric energy generation unit poses a danger to any property or person, may report the same to the attorney general, who shall be authorized to investigate such claims and take any necessary and appropriate actions.

14. Any costs incurred under this act\* by a retail electric supplier shall be recoverable in that utility's rate structure.

15. No consumer shall connect or operate a qualified electric energy generation unit in parallel phase and synchronization with any retail electric supplier without written approval by said supplier that all of the requirements under subdivision (1) of subsection 7 of this section have been met. For a consumer who violates this provision, a supplier may immediately and without notice disconnect the electric facilities of said consumer and terminate said consumer's electric service.

16. The manufacturer of any qualified electric energy generation unit used by a customer-generator may be held liable for any damages to property or person caused by a defect in the qualified electric energy generation unit of a customer-generator.

17. The seller, installer, or manufacturer of any qualified electric energy generation unit who knowingly misrepresents the safety aspects of a qualified electric generation unit may be held liable for any damages to property or person caused by the qualified electric energy generation unit of a customer-generator.

-----  
(L. 2007 S.B. 54, A.L. 2018 S.B. 975 & 1024 Revision, A.L. 2022 S.B. 745 merged with S.B. 820)

\* "This act" (S.B. 54, 2007) and (S.B. 745 and S.B. 820, 2022) contained numerous sections. Consult Disposition of Sections table for a definitive listing.



---- end of effective **28 Aug 2022** ----  
 use this link to bookmark section **386.890**

#### - All versions

	Effective	End
<b>386.890</b>	8/28/2022	
<b>386.890</b>	8/28/2018	8/28/2022
<b>386.890</b>	1/1/2008	8/28/2018

Click here for the **Reorganization Act of 1974 - or - Concurrent Resolutions Having Force & Effect of Law**

In accordance with Section **3.090**, the language of statutory sections enacted during a legislative session are updated and available on this website on the effective date of such enacted statutory section.



#### ► Other Information

#### ► Other Links



Missouri Senate



MO.gov



Missouri House

Errors / suggestions -  
 WebMaster@LR.mo.gov



History and Fun Facts

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2200 Maguire Blvd  
Columbia, MO 65201  
(t) 573-445-3279 (f) 573-445-0680  
www.mpua.org

## MJMEUC Invoice

Customer ID : 1084  
Invoice # : 22094  
Invoice Date : 04/07/2023  
Invoice Due Date : 04/20/2023

Bill To:

City of Salem  
400 N. Iron  
Salem MO 65560

**Make Checks Payable to:**

**Missouri Joint Municipal Electric Utility Commission**

City of Salem

MMMPEP Service for March 2023

Description	Qty	Unit	Rate	Amount
MMMPEP March Demand Charge: Estimated	13,900.00	KW	9.775000	135,872.50
MMMPEP February Demand Charge: Actual	13,900.00	KW	10.421094	144,853.21
MMMPEP February Demand Charge: Paid by City	13,900.00	KW	(10.325000)	(143,517.50)
<b>Total Demand Charges</b>				<b>137,208.21</b>
MMMPEP March Energy Charge: Estimated	4,680,900.00	KWHS	0.023990	112,294.79
MMMPEP March Losses Charge: Estimated	327,663.00	KWHS	0.023990	7,860.64
MMMPEP February Energy Charge: Actual	4,872,780.00	KWHS	0.026290	128,105.39
MMMPEP February Energy Charge: Paid by City	4,872,780.00	KWHS	(0.027030)	(131,711.24)
<b>Total Energy Charges</b>				<b>116,549.58</b>
MMMPEP March Sho-Me Charge: Actual	8,930.80	KW	4.980000	44,475.38
<b>Total Transmission Charges</b>				<b>44,475.38</b>
Feb Relief MUELP (22/60)	1.00	Each	19,572.570000	19,572.57

**Total Invoice Due**

**\$317,805.74**

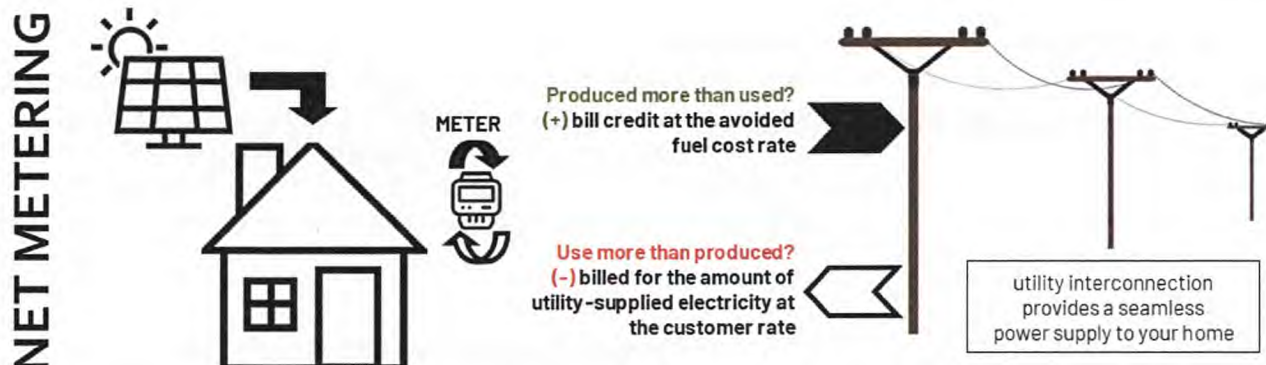
MJMEUC will withdraw the total invoice amount from the city's account on the due date stated above.

February Avoided Fuel Cost Rate: \$0.0250

PLEASE DO NOT PAY THIS INVOICE

# Installing a solar energy system?

do your research for the best possible return on your photovoltaic (PV) investment



## How big of a PV system do I need and what will it cost?

Evaluate your energy usage: Contact your local utility for your annual electric consumption and ask for the past three years. A multiple-year analysis will provide you with a better idea of how much of your usage will be covered by your PV system. The average residential customer, with natural gas heating, uses about 1,000 kilowatt hours each month during a year.

**Electric production amounts:** In Missouri, one kilowatt of solar panels will offset a maximum of around 1,350 kilowatt hours of electricity each year. The location of the panels and shading can drastically reduce the optimal output of electricity. From your annual electric usage (kWh) you can determine how much you want to offset with your PV system.

**Cost:** In 2019, the average cost in Missouri, not including tax credits, to install 1kW of solar PV was around \$2,500.

- The cost of your PV system will depend on the size, efficiency, and complexity of the system and its components. You should check the reputation of the solar installer you are working with by asking for recommendations from people in your community and consulting with several different suppliers for more cost estimates.
- If installing rooftop panels, have a professional roofing company evaluate the condition of your shingles. You want the roof to be in excellent condition before installing any PV panels.

**Payback:** When calculating the payback of your solar panel investment, carefully evaluate the predicted utility electric rate increases. Many solar installers use examples of national trends that can differ from costs in Missouri. Contact your local utility for your current electric rate and ask about any expected future rate increases.

## What is net metering and what laws apply?

Net Metering is a transaction between a utility and a customer generator where energy is transferred back and forth. This is an arrangement where you produce some of the energy used in your home. The 'net' is the ending balance of each billing cycle. It can either be negative which means you will owe some money to your electric utility for the power supplied to your home. If the net is positive where you produce more electricity than you use, you will receive a credit to your utility account at the avoided fuel cost rate. This rate is established by your utility on the average price for generating the electricity, not the other items your electric rate includes, like maintaining and operating the electric system, metering systems, administrative costs, etc.

The State of Missouri has a net metering law - Section 386.890--known as the "Net Metering & Easy Connection Act" that utilities must follow. An electric customer can enter into a net metering agreement with a PV system that has a



generating capacity of not more than 100 kilowatts. The PV system must meet the safety codes outlined in the law. The system must operate in parallel and synchronize with the utility's electric system with an automatic disable switch if the utility service is interrupted. Customer-generator systems of 10 kilowatts or less shall not be required to purchase liability insurance beyond what is required by the city. The law does provide caps on how much net metering is available, so it is offered on a first come, first served basis until the caps are met.

### **Invest in energy efficiency before installing solar**

If you are making an expensive investment in a solar energy system, it is recommended to first make energy efficiency improvements. The cheapest way to reduce your electric consumption is to not waste it. Projects like air sealing, insulation, and installation of an efficient heating and cooling system should be completed before you make a more costly solar investment. Taking a whole house approach with the Home Performance with Energy Star program will earn customers the highest savings. For more information on how to conserve the most energy and receive the most savings from your electric bill consult [energystar.gov](http://energystar.gov).

### **What is the best location for a solar system?**

PV generates electricity from the sun, so the best locations are consistently sunny throughout the year. In general, the most important factors are clear and unshaded roof space. These conditions simplify the PV installation and will produce the most energy. Which way your roof is facing will determine what part of the day your solar panels will be most exposed to the sun. South-facing solar systems are traditionally the most popular because they have the highest potential to capture solar energy throughout the day. The location of the solar panels and shading issues may decrease production; therefore, they may increase system payback time.

### **Tax credits for solar panels**

<b>How much:</b>	26% for systems placed in service after 12/31/2019 and before 01/01/2023
	30% for systems placed in service by 12/31/2019
	22% for systems placed in service after 12/31/2022 and before 01/01/2024
<b>How to apply:</b>	Consult with the IRS for the guidelines. File Tax Form 5695 with your tax return

### **Six steps to installing your solar system**

**Step 1:** Educate yourself. Study solar systems and evaluate your energy consumption history. This will give you an idea of what type of system will work best for your location, and the size and cost of the system.

**Step 2:** Choose your contractor. Contact several solar installation contractors. It is important to ask the contractors for references, licenses, and certifications.

**Step 4:** Submit a Net Metering Agreement with your local utility. You will be contacted by your utility on whether your application is approved. If it is not, you will be instructed on what needs to occur for approval.

**Step 5:** Obtain an electrical permit. Check with your local city government on what permits are required to install a PV system, at the least, you will probably need an electrical permit. After the solar installation is complete, you might need to schedule a final code inspection.

**Step 6:** Finalize the interconnection with your electric utility. There are serious safety concerns for your local electrical linemen if the PV system is not installed properly. It is important to work with your electric utility to ensure the system is safe for your home and for the community.

**Solar panels that are installed without going through the proper procedures with your utility can cause project delays and can be a serious safety hazard.**

## Application for Interconnection

NOTE: *This Application is considered complete when it provides all applicable and correct information required below. Additional information or clarification to evaluate the Application may be requested by the City.*

**This application must be accompanied by a plan for the generating system including, but not limited to, a wiring diagram and specifications for the generating unit. Prior to interconnection with the utility's distribution system, the customer-generator must furnish a certification from a qualified professional electrician or engineer that the installation meets the requirements of the "Net Metering and Easy Connection Act".**

**This application for Interconnection expires one year after the customer-generator has been notified of the City's approval if the interconnection has not been completed.**

### Customer

Name: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Address: \_\_\_\_\_

City: State: Zip: \_\_\_\_\_

Telephone (Day): \_\_\_\_\_ (Evening): \_\_\_\_\_

Fax: \_\_\_\_\_ E-Mail Address: \_\_\_\_\_

### Contact (if different from Customer)

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: State: Zip: \_\_\_\_\_

Telephone (Day): \_\_\_\_\_ (Evening): \_\_\_\_\_

Fax: \_\_\_\_\_ E-Mail Address: \_\_\_\_\_

Owner of the facility: \_\_\_\_\_

### Generating Facility Information

Location (if different from above): \_\_\_\_\_

Electric Service Company: \_\_\_\_\_

Account Number: \_\_\_\_\_

Inverter Manufacturer: \_\_\_\_\_

Model: \_\_\_\_\_

Nameplate Rating: (kW) \_\_\_\_\_ (kVA) \_\_\_\_\_  
(AC Volts) Single Phase \_\_\_\_\_ Three Phase \_\_\_\_\_

System Design Capacity: \_\_\_\_\_ (kW) \_\_\_\_\_ (kVA)

Prime Mover: \_\_\_\_\_ Photovoltaic \_\_\_\_\_ Reciprocating Engine \_\_\_\_\_ Fuel Cell

\_\_\_\_\_ Turbine \_\_\_\_\_ Other

Energy Source: \_\_\_\_\_ Solar \_\_\_\_\_ Wind \_\_\_\_\_ Hydro \_\_\_\_\_ Hydrogen

Is the equipment UL1741 Listed? Yes No

If Yes, attach manufacturer's cut-sheet showing ULI 741 listing

Estimated Installation Date: \_\_\_\_\_ Estimated In-Service Date: \_\_\_\_\_

List components of the Small Generating Facility equipment package that are currently certified:

Equipment Type	Certifying Entity
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____

If additional pieces of equipment are included, please attach an additional sheet(s) containing the information indicated immediately above.

Customer Signature

I hereby certify that, to the best of my knowledge, the information provided in this Application is true. I agree to abide by the terms and conditions of the City's Interconnection Standard and will return the Certificate of Completion when the Generating Facility has been installed.

Signed: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

---

CITY USE ONLY

Contingent Approval to Interconnect the Generating Facility

Interconnection of the Generating Facility is approved contingent upon the terms and conditions of the City's Interconnection Standard and upon return of the Certificate of Completion.

City Signature: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

Application ID number : \_\_\_\_\_ City waives inspection/witness test? Yes \_\_\_\_\_ No \_\_\_\_\_



## Application for Net Metering

**Note:** *This Application is considered complete when it provides all applicable and correct information required below. Additional information or clarification to evaluate the Application may be requested by the City.*

### Customer

Name (Print): \_\_\_\_\_

Contact Person (if other than customer): \_\_\_\_\_

Address: \_\_\_\_\_

City: State: Zip: \_\_\_\_\_

Telephone (Day): \_\_\_\_\_ (Evening): \_\_\_\_\_

Fax: \_\_\_\_\_

Email Address: \_\_\_\_\_

I hereby apply for participation in the City's Net Metering Program for Customer Owned Renewable Energy Resources at the utility service address listed above. By my signature, I further affirm that I have read and fully understand the City's policies and procedures for the program and agree to fully abide by all the terms and conditions.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

### CITY USE ONLY

Requirements for Approval of Net Metering - The City must verify that the following requirements are met for Customer Generator to qualify for Net Metering:

- ☐ Qualified Renewable Energy Resource
- ☐ Application for Interconnection
- ☐ Certificate of Completion

City Signature: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

Application ID number: \_\_\_\_\_