

UTILITY USAGE & REVENUE

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 JUL-APR	2022-2023 YTD ACTUAL	2022-2023 BUDGETED	Percent of Budget
Electric Consumption Sold	53,649,806	55,511,522	52,787,837	45,072,233	44,933,754		
Electric Sales Rev.	\$ 5,078,855	\$ 5,076,208	\$ 5,388,796	4,573,978	\$ 6,020,182	\$ 6,677,759	90%
Availability Fee	\$ -	\$ -	\$ -	\$ -	\$ 257,515		
Electric Revenue Collected	\$ 3,856,219	\$ 4,437,344	\$ 5,309,157		\$ 5,805,751		
Water Consumption Sold	123,846,229	150,680,971	133,720,064	111,774,558	118,554,727		
Water Sales Rev.	\$ 787,185	\$ 950,933	\$ 839,084	\$ 691,237	\$ 778,963	\$ 768,908	101%
Base Rate					\$ 131,052		
Water Revenues Collected	\$ 590,714	\$ 703,200	\$ 882,471		\$ 721,726		
Sewer Consumption Sold	113,213,897	136,779,028	121,145,016	101,764,627	101,550,258		
Sewer Sales Rev.	\$ 748,333	\$ 901,523	\$ 777,868	\$ 643,777	839,807	\$ 728,759	115%
Base Rate					\$ 131,430		
Sewer Revenues Collected	\$ 564,188	\$ 662,644	\$ 832,558		\$ 762,715		

501- ELECTRIC FUND

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024
	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	Estimated	Draft Budget
					4/30/2023	Amount	
REVENUES							
SALES TAX	179,010	179,359	181,709	180,000	201,489	231,500	200,000
PERMITS/LICENSES/HEES	171	561	367	150	301	301	150
CHARGES FOR SERVICES	5,107,658	5,024,668	5,467,541	6,729,066	6,111,544	7,060,477	7,165,270
MISCELLANEOUS	13,194	6,028	3,754	60,021	3,077	24,961	159,653
RESERVES FROM PRIOR YEAR	-	-	-	25,167	-	-	-
TOTAL REVENUES	5,300,033	5,210,616	5,653,370	6,994,404	6,316,412	7,317,239	7,525,073
EXPENDITURE SUMMARY							
PERSONAL SERVICE	511,409	523,252	523,282	547,721	383,216	516,861	525,580
SUPPLIES	17,592	22,246	42,068	27,100	15,507	26,350	32,600
MAINTENANCE	98,440	66,140	115,081	111,300	36,359	109,300	113,000
MISCELLANEOUS	220,312	311,225	261,069	331,935	265,205	321,800	364,500
UTILITIES	3,107,332	3,643,207	4,140,529	4,327,970	3,873,229	4,586,609	5,136,678
CAPITAL IMPROVEMENTS	114,567	186,251	218,980	418,378	192,296	255,007	525,509
TOTAL EXPENDITURES	4,069,652	4,752,321	5,301,010	5,764,404	4,765,811	5,815,927	6,697,868
REVENUES OVER/(UNDER) EXPENDITURES	1,230,381	458,295	348,712	1,230,000	4,043,862		
OTHER SOURCES	-	208,625	350,000	-	-		-
OTHER USES	738,010	1,215,000	638,510	1,230,000	593,885	1,230,000	864,926
(UNDER) EXPENDITURES & OTHER USES	492,371	(548,080)	60,202	0	956,716	271,313	(37,722)
						Beginning Fund Balance	352,426
						Ending Fund Balance	314,704

501- ELECTRIC FUND REVENUE & EXPENDITURE DETAIL

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	Estimated	2023-2024
					4/30/2023	Amount	Draft Budget
REVENUES							
SALES TAX	179,010	179,359	181,709	180,000	201,489	231,500	200,000
PERMITS/LICENSES/HEES	171	561	367	150	301	301	150
30% CREDIT BUREAU FEE	(22)	541	210	-	93	93	-
INSUFFICIENT CHECK CHARGE	193	20	158	150	208	208	150
CHARGES FOR SERVICES	5,107,658	5,024,668	5,467,541	6,729,066	6,111,544	7,060,477	7,165,270
SALE OF ELECTRIC	5,078,855	5,076,208	5,388,796	6,677,759	6,020,182	6,979,208	7,145,482
ELECTRIC DISCOUNTS APPLIED	(28,883)	(53,101)	(22,939)	(31,243)	(22,955)	(31,243)	(31,243)
AMP REVENUE	4,539	(1,407)	17,822	-	(19,254)	(25,000)	(25,000)
RECONNECTS	4,763	-	11,913	7,500	6,855	7,500	5,000
PENALTY FEES-ELECTRIC	40,605	-	71,886	60,000	93,308	93,980	40,000
SERVICES CHARGES	38	88	63	50	-	50	50
PROCESSING FEES				-	6,427	9,000	25,000
RENTS & ROYALTIES	5,241	2,880	-	-	10,482	10,482	5,981
SALE OF FIXED ASSETS	2,500	-	-	15,000	16,500	16,500	-
MISCELLANEOUS	13,194	6,028	3,754	60,021	3,077	24,961	159,653
MISCELLANEOUS	707	2,429	3,730	60,000	1,692	22,961	158,653
COBRA INSURANCE REIMBURSEMENT	-	-	-	-	-	-	-
SUPER NOW INTEREST	12,338	3,315	24	21	1,386	2,000	1,000
DIVIDENDS	149	284	-	-	-	-	-
RESERVES FROM PRIOR YEAR	-	-	-	25,167	-	-	-
TOTAL REVENUES	5,300,033	5,210,616	5,653,370	6,994,404	6,316,412	7,317,239	7,525,073

EXPENDITURE SUMMARY							
PERSONAL SERVICE	511,409	523,252	523,282	547,721	383,216	516,861	525,580
SUPERVISION	60,653	64,211	66,184	65,500	47,299	60,000	66,500
OPERATING	263,562	263,732	254,269	255,000	173,086	235,000	235,000
CLERICAL	45,449	54,992	63,638	60,400	47,918	60,400	60,400
PUBLIC WORKS DIRECTOR	14,173	16,018	16,188	16,301	13,534	16,301	16,401
OVERTIME	312	-	1,137	5,000	2,841	5,000	5,000
OVERTIME-CLERICAL	53	-	-	-	-	-	-
FICA	28,579	29,032	30,397	35,550	21,670	30,136	30,664
UNEMPLOYMENT	341	293	480	1,236	491	1,236	1,236

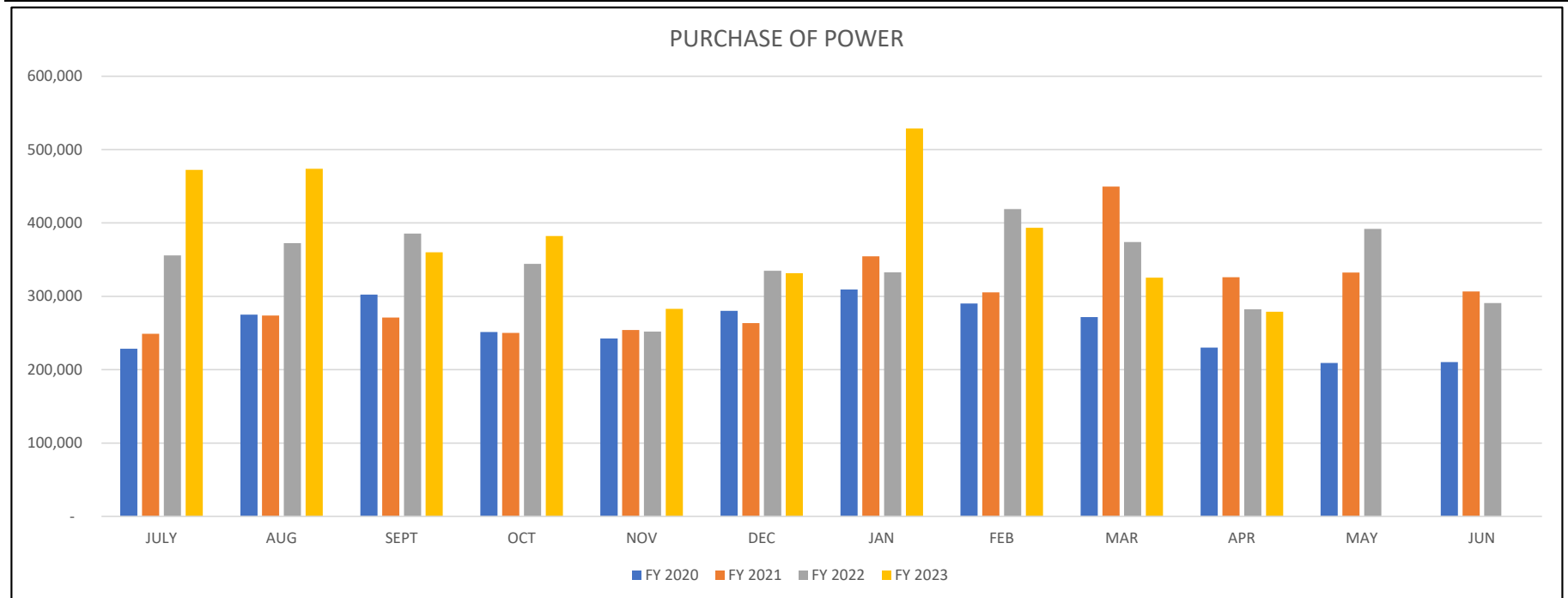
501- ELECTRIC FUND REVENUE & EXPENDITURE DETAIL

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	Estimated	2023-2024
					4/30/2023	Amount	Draft Budget
<i>WORKERS COMPENSATION</i>	17,974	14,772	13,339	15,000	12,056	15,000	15,000
<i>HEALTH INSURANCE</i>	41,596	35,862	32,917	46,200	30,393	46,200	46,200
<i>LIFE INSURANCE</i>	550	458	458	500	395	500	500
<i>RETIREMENT</i>	38,167	43,882	44,276	47,034	33,531	47,088	48,679
SUPPLIES	17,592	22,246	42,068	27,100	15,507	26,350	32,600
<i>CHEMICAL SUPPLIES</i>	282	136	-	500	199	250	500
<i>COMPUTER SUPPLIES</i>	96	1,740	957	1,000	98	500	1,000
<i>GENERAL SUPPLIES</i>	223	-	80	100	-	100	100
<i>JANITORIAL SUPPLIES</i>	310	269	253	500	183	500	500
<i>OFFICE SUPPLIES</i>	14,210	16,262	31,756	20,000	11,048	20,000	23,000
<i>TOOLS</i>	2,471	3,839	6,522	5,000	3,979	5,000	7,500
MAINTENANCE	98,440	66,140	115,081	111,300	36,359	109,300	113,000
<i>BUILDING MAINTENANCE</i>	3,605	2,656	870	2,000	1,457	2,000	3,500
<i>EQUIPMENT MAINTENANCE</i>	73,895	62,574	107,530	100,000	31,401	100,000	90,000
<i>LIGHTING MAINTENANCE</i>	12,745	420	6,208	5,000	3,350	5,000	15,000
<i>PUBLIC GROUNDS MAINTENANCE</i>	15	-	474	300	(229)	300	500
<i>VEHICLE MAINTENANCE</i>	8,180	490	(1)	4,000	381	2,000	4,000
MISCELLANEOUS	220,312	311,225	261,069	331,935	265,205	321,800	364,500
<i>ADVERTISING</i>	400	778	458	200	67	200	200
<i>EQUIPMENT HIRE</i>	-	-	-	1,000	-	500	1,000
<i>BOOKS & PERIODICALS</i>	28	-	-	-	-	-	-
<i>FUEL-MOTOR VEHICLES</i>	9,700	9,748	11,613	16,200	10,823	13,000	15,600
<i>GENERAL INSURANCE</i>	5,606	6,132	6,808	7,500	7,239	7,500	7,500
<i>MEMBERSHIPS</i>	1,293	1,230	1,317	1,500	1,414	1,500	1,500
<i>MISCELLANEOUS</i>	2,247	253	10,649	2,500	405	2,500	2,500
<i>RENT</i>	-	-	160	100	-	-	100
<i>SALES TAX PAYABLE</i>	150,536	249,732	181,688	181,385	186,154	225,000	200,000
<i>TRAVEL</i>	8,516	10	-	2,500	861	2,500	2,500
<i>SAFETY & TRAINING</i>	4,634	5,430	285	8,000	6,615	8,000	8,000
<i>SPECIAL SERVICES</i>	9,050	11,136	9,714	20,000	18,198	20,000	45,000
<i>STATE AUDIT</i>	-	-	-	8,750	-	-	-
<i>EXCELERON</i>	-	-	-	27,200	-	-	35,500
<i>CREDIT CARD SERVICE CHARGES</i>	22,043	21,591	34,795	50,000	29,359	36,000	40,000

501- ELECTRIC FUND REVENUE & EXPENDITURE DETAIL

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024
	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	Estimated	Draft Budget
					4/30/2023	Amount	
<i>WEARING APPAREL</i>	6,194	5,135	3,550	5,000	4,035	5,000	5,000
<i>CHARGE BACK ITEM FEE</i>	65	50	32	100	36	100	100
<i>BAD DEBT</i>	-	-	-	-	-	-	-
UTILITIES	3,107,332	3,643,207	4,140,529	4,327,970	3,873,229	4,586,609	5,136,678
<i>UTILITIES-ELECTRIC</i>	1,777	1,310	1,355	2,514	1,084	1,500	1,725
<i>UTILITIES-PURCHASE OF POWER</i>	3,101,409	3,636,738	4,135,284	4,321,372	3,868,732	4,580,940	5,130,653
<i>UTILITIES-WATER</i>	61	-	63	84	9	84	101
<i>UTILITIES-TELEPHONE</i>	4,085	5,159	3,828	4,000	3,404	4,085	4,200
CAPITAL IMPROVEMENTS	114,567	186,251	218,980	418,378	192,296	255,007	525,509
<i>CAPITAL OUTLAY-TRANSFORMERS</i>	6,732	25,290	19,551	35,000	30,817	35,000	35,000
<i>CAPITAL OUTLAY-POLES</i>	-	11,286	26,426	25,000	-	25,000	25,000
<i>CAPITAL OUTLAY- ELECTRIC TRUCK</i>	-	-	-	100,000	-	-	-
<i>CAPITAL IMPROVEMENT-2 SHOP BAY</i>	9,714	-	-	-	-	-	-
<i>LED LIGHT UPGRADE-4TH STREET</i>	-	-	-	75,000	14,087	29,087	228,659
<i>TRACATOR W/LOADER</i>	-	-	-	-	-	-	-
<i>F550 W/DUMP BED</i>	-	47,000	-	-	-	-	-
<i>DIGGER TRUCK RENTAL</i>	-	4,524	73,500	70,250	46,721	42,000	-
<i>BUCKET TRUCK</i>	-	-	-	13,000	-	4,400	30,000
<i>GIS MAPPING</i>	-	-	-	-	-	-	-
<i>SCENIC RIVER PLAZA PROJECT</i>	-	-	-	-	-	-	-
<i>GRAPPLE</i>	-	-	0	-	-	-	-
<i>1/2 COP PAYMENT NOVEMBER</i>	77,310	77,704	79,338	79,317	81,019	81,019	82,500
<i>1/2 COP PAYMENT MAY</i>	20,811	20,447	20,165	20,811	19,301	19,301	19,000
TOTAL EXPENDITURES	4,069,652	4,752,321	5,301,010	5,764,404	4,765,811	5,815,927	6,697,868

	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	279,129		



510-WATER FUND

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 YEAR-TO-DATE 4/30/2023	2022-2023 Estimated Amount	2023-2024 Draft Budget
REVENUES							
SALES TAX	10,911	14,481	13,944	14,000	12,021	14,000	14,000
OTHER	95,653	(95,653)	-	-	-	-	-
CHARGES FOR SERVICES	807,083	974,618	904,626	792,508	826,745	965,485	931,693
MISCELLANEOUS	5,552	56,133	249	823	5,802	6,162	1,600
RESERVES FROM PRIOR YEAR	-	-	-	290,421	-	-	-
TOTAL REVENUES	919,199	949,579	918,819	1,097,752	844,567	985,647	947,293
EXPENDITURE SUMMARY							
PERSONAL SERVICE	356,526	340,489	417,042	386,702	286,181	370,881	371,789
SUPPLIES	11,481	13,717	8,683	19,450	9,447	14,300	13,950
MAINTENANCE	111,489	76,261	106,938	108,300	53,172	107,831	109,900
MISCELLANEOUS	148,345	46,322	58,017	85,515	58,902	70,020	86,220
UTILITIES	101,657	117,390	119,832	140,190	144,359	150,033	171,961
CAPITAL IMPROVEMENTS	193,105	189,583	112,585	437,228	145,161	269,730	135,411
TOTAL EXPENDITURES	922,603	783,762	823,097	1,177,385	697,222	982,795	889,231
(UNDER) EXPENDITURES & OTHER USES	(3,404)	165,817	98,737	(79,633)	4,976		
OTHER SOURCES	-	-	-	120,000	-	-	
OTHER USES	-	-	-	40,367	-	-	41,155
(UNDER) EXPENDITURES & OTHER USES	(3,404)	165,817	98,737	0	147,346	2,852	16,906
						Beginning Fund Balance	587,874
						Ending Fund Balance	604,780

510-WATER FUND REVENUE & EXPENDITURE DETAIL

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 YEAR-TO-DATE 4/30/2023	2022-2023 Estimated Amount	2023-2024 Draft Budget
<u>REVENUES</u>							
SALES TAX	10,911	14,481	13,944	14,000	12,021	14,000	14,000
OTHER	95,653	(95,653)	-	-	-	-	-
CHARGES FOR SERVICES	807,083	974,618	904,626	792,508	826,745	965,485	931,693
<i>WATER SALES</i>	787,185	950,933	839,084	768,908	782,702	920,922	909,593
<i>WATER SOLD @ PLANT</i>	3,557	4,568	5,414	2,500	3,039	3,039	2,500
<i>RECONNECTS</i>	3,800	-	9,469	5,000	5,225	5,225	2,500
<i>PENALTY FEES-WATER</i>	8,458	-	36,429	6,500	19,882	19,882	5,000
<i>CONNECTIONS-WATER</i>	3,995	6,710	4,035	2,500	2,030	2,500	2,500
<i>PRIMACY FEE-WATER</i>	-	7,194	9,607	7,000	12,767	12,767	9,500
<i>SERVICE CHARGES</i>	88	13	88	100	50	100	100
<i>SALE OF FIXED ASSETS</i>	-	5,200	500	-	1,050	1,050	-
MISCELLANEOUS	5,552	56,133	249	823	5,802	6,162	1,600
<i>MISCELLANEOUS</i>	4,705	54,387	-	600	162	162	600
<i>SUPER NOW INTEREST</i>	846	1,746	249	223	5,640	6,000	1,000
<i>RENT-HEARTLAND METAL</i>	1	-	-	-	-	-	-
RESERVES FROM PRIOR YEAR	-	-	-	290,421	-	-	-
TOTAL REVENUES	919,199	949,579	918,819	1,097,752	844,567	985,647	947,293

<u>EXPENDITURE SUMMARY</u>							
PERSONAL SERVICE	356,526	340,489	417,042	386,702	286,181	370,881	371,789
<i>SUPERVISION</i>	36,393	27,766	32,690	37,065	24,812	37,065	37,065
<i>OPERATING</i>	169,142	172,600	217,786	180,000	136,830	165,000	165,000
<i>CLERICAL</i>	32,278	33,318	35,896	40,000	31,296	40,000	40,000
<i>PUBLIC WORKS DIRECTOR</i>	14,173	16,018	16,188	16,301	13,534	16,336	16,401
<i>OVERTIME</i>	7,499	5,175	7,132	6,210	3,721	6,210	6,210
<i>OVERTIME-CLERICAL</i>	-	-	-	880	-	-	500
<i>FICA</i>	19,458	18,760	23,918	21,950	16,665	21,950	21,214
<i>UNEMPLOYMENT</i>	207	472	496	969	318	969	969
<i>WORKERS COMPENSATION</i>	16,971	14,086	12,559	14,100	10,602	14,100	14,100
<i>HEALTH INSURANCE</i>	32,990	28,786	38,247	36,298	21,171	36,298	36,298

510-WATER FUND REVENUE & EXPENDITURE DETAIL

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024
	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	Estimated	Draft Budget
					4/30/2023	Amount	
REVENUES							
<i>LIFE INSURANCE</i>	412	343	411	330	238	353	355
<i>RETIREMENT</i>	27,003	23,165	31,720	32,599	26,995	32,600	33,677
SUPPLIES	11,481	13,717	8,683	19,450	9,447	14,300	13,950
<i>CHEMICAL SUPPLIES</i>	5,451	4,146	3,748	6,000	2,477	6,000	5,500
<i>COMPUTER SUPPLIES</i>	473	524	300	500	-	250	400
<i>GENERAL SUPPLIES</i>	39	189	142	150	-	150	150
<i>JANITORIAL SUPPLIES</i>	484	353	237	400	272	400	400
<i>OFFICE SUPPLIES</i>	2,884	2,875	2,128	3,400	1,798	2,500	2,500
<i>TOOLS</i>	2,150	5,630	2,129	9,000	4,900	5,000	5,000
MAINTENANCE	111,489	76,261	106,938	108,300	53,172	107,831	109,900
<i>BUILDING MAINTENANCE</i>	10,473	2,990	2,639	2,000	132	2,000	2,000
<i>EQUIPMENT MAINTENANCE</i>	89,372	71,503	100,942	100,000	47,766	100,000	100,000
<i>PUBLIC GROUND MAINTENANCE</i>	327	31	275	300	1,331	1,331	400
<i>STREET MAINTENANCE</i>	1,552	-	1,494	3,000	2,925	3,000	4,500
<i>REPAIR TOWER & FENCE</i>	-	-	-	-	-	-	-
<i>VEHICLE MAINTENANCE</i>	3,326	1,705	1,590	3,000	1,018	1,500	3,000
<i>AMI METER UPGRADES</i>	6,439	32	-	-	-	-	-
MISCELLANEOUS	148,345	46,322	58,017	85,515	58,902	70,020	86,220
<i>ADVERTISING</i>	916	1,140	1,163	800	231	500	800
<i>BOOKS & PERIODICALS</i>	28	-	-	-	-	-	-
<i>FUEL-MOTOR VEHICLE</i>	8,860	8,115	11,123	14,565	9,738	12,800	14,720
<i>GENERAL INSURANCE</i>	9,141	9,999	9,531	11,600	10,135	10,135	11,600
<i>MEMBERSHIPS</i>	2,510	1,457	2,483	2,500	2,350	2,500	2,500
<i>MISCELLANEOUS</i>	44	133	31	300	216	300	300
<i>RENT</i>	-	-	520	100	-	100	1,000
<i>TRAVEL</i>	4,764	2,915	5,774	5,000	3,598	5,000	4,000
<i>SAFETY EQUIPMENT</i>	938	286	3,027	3,000	590	2,000	2,000
<i>SPECIAL SERVICES</i>	109,417	10,887	12,876	12,000	19,114	22,000	30,000
<i>STATE AUDIT</i>	-	-	-	18,750	-	-	-
<i>WEARING APPAREL</i>	5,322	4,791	4,437	4,000	2,246	4,000	4,000

510-WATER FUND REVENUE & EXPENDITURE DETAIL

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024
	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	Estimated	Draft Budget
					4/30/2023	Amount	
REVENUES							
<i>PRIMACY FEE</i>	6,405	6,599	7,050	9,500	10,685	10,685	10,800
<i>BAD DEBT</i>	-	-	-	-	-	-	-
<i>Exceleron</i>	-	-	-	3,400	-	-	4,500
UTILITIES	101,657	117,390	119,832	140,190	144,359	150,033	171,961
<i>UTILITIES-ELECTRIC</i>	96,839	111,354	115,377	135,000	138,385	143,000	164,450
<i>UTILITIES-SEWER</i>	547	-	431	600	1,413	1,695	1,949
<i>UTILITIES-WATER</i>	525	564	349	840	1,132	1,358	1,562
<i>UTILITIES-TELEPHONE</i>	3,746	5,472	3,676	3,750	3,430	3,980	4,000
CAPITAL IMPROVEMENTS	193,105	189,583	112,585	437,228	145,161	269,730	135,411
<i>GIS MAPPING</i>	-	-	112,585	-	-	-	-
<i>1/2 COP PAYMENT MAY</i>	-	-	-	20,911	19,301	20,911	20,911
<i>1/2 COP PAYMENT NOVEMBER</i>	-	-	20,165	79,317	81,019	81,019	82,500
<i>CENTER ST WATER LINE REPLACEME</i>	-	-	79,338	-	-	-	-
<i>CAPITAL OUTLAY-WELL #8</i>	-	-	200	-	-	-	-
<i>New Service Truck/van</i>	-	-	-	-	17,800	17,800	-
<i>HIGHWAY 19 SOUTH EXTENSION</i>	-	-	-	-	-	-	-
<i>WATER ENGINEERING FEES</i>	4,350	-	-	20,000	6,635	20,000	20,000
<i>BACKHOE LEASE</i>	-	-	975	12,000	11,907	12,000	12,000
<i>Fencing</i>	-	-	11,907	40,000	-	-	-
<i>NEW WELL DESIGN</i>	-	-	-	50,000	8,500	50,000	-
<i>NEW WELL CONSTRUCTION</i>	-	-	-	150,000	-	-	-
<i>NEW WELL CONSTRUCTION ADMIN</i>	-	-	-	5,000	-	-	-
<i>RECONDITION 2 RETENTION TANKS</i>	-	-	-	60,000	-	68,000	-
<i>DIAPHRAGM PUMP</i>	-	-	-	-	-	-	-
TOTAL EXPENDITURES	922,603	783,762	823,097	1,177,385	697,222	982,795	889,231

512-WATER RESERVE REVENUE / EXPENDITURES

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 YEAR-TO-DATE 4/30/2023	2022-2023 Estimated Amount	2023-2024 Draft Budget
REVENUES							
OTHER							
WATER GRANT FUND							628,000
MISCELLANEOUS							
SUPER NOW INTEREST	4,496	2,690	614	549	6,829	6,829	549
CD INTEREST	3,222	1,337	-	-	-	-	-
RESERVES FROM PRIOR YEAR	-	-	-	209,451	-	-	-
TOTAL REVENUES	7,718	4,027	614	210,000	6,829	6,829	628,549
EXPENDITURE SUMMARY							
MISCELLANEOUS		326	-	-	-	-	-
CAPITAL IMPROVEMENTS							
CENTER ST WATER LINE REPLACEME							175,000
VACUUM TRUCK split 4 ways- streets & all utilities							47,750
FENCING							40,000
LEAD-SERVICE LINE INVENTORY							150,000
NEW WELL DESIGN							634,343
TOTAL EXPENDITURES	-	326	-	-	-	-	1,047,093
OTHER SOURCES	-	-	-	-	-	-	41,155
OTHER USES	-	-	-	210,000	-	-	
(UNDER) EXPENDITURES & OTHER USES	7,718	3,701	614	-	6,829	6,829	(377,389)
						Beginning Fund Balance	696,478
						Ending Fund Balance	319,089

520-SEWER FUND

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 YEAR-TO-DATE 4/30/2023	2022-2023 Estimated Amount	2023-2024 Draft Budget
REVENUES							
PERMITS/LICENSES/FEES	30	-	-	125	-	-	-
OTHER	379,347	95,653	25,000	-	-	-	-
CHARGES FOR SERVICES	760,946	905,473	826,269	740,359	874,889	1,062,060	1,195,157.14
MISCELLANEOUS	359	997	1,075	100	18,118	18,118	3,200.00
RESERVES FROM PRIOR YEAR	-	-	-	-	-	-	-
TOTAL REVENUES	1,140,682	1,002,123	852,344	740,584	893,007	1,080,178	1,198,357
EXPENDITURE SUMMARY							
PERSONAL SERVICE	238,836	242,377	316,512	346,800	268,909	322,399	312,229
SUPPLIES	5,738	5,376	17,717	12,100	5,351	10,350	10,100
MAINTENANCE	397,281	47,821	50,964	60,400	16,206	60,400	74,000
MISCELLANEOUS	55,677	118,674	89,957	135,000	77,814	123,345	118,130
UTILITIES	83,105	95,281	112,580	146,900	136,055	150,299	172,462
CAPITAL IMPROVEMENTS	294,564	294,188	504,046	308,748	302,299	307,129	305,790
TOTAL EXPENDITURES	1,075,201	803,717	1,091,777	1,009,948	806,634	973,922	992,711
OTHER SOURCES	-	50,000	195,000	310,000	-	-	-
OTHER USES	-	14,000	14,000	37,029	-	-	54,589
(UNDER) EXPENDITURES & OTHER USES	65,481	234,406	(56,072)	3,607	86,373	106,256	151,058
						Beginning Fund Balance	227,525
						Ending Fund Balance	378,582

520-SEWER FUND REVENUE & EXPENDITURE DETAIL

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	Estimated	2023-2024
					4/30/2023	Amount	Draft Budget
REVENUES							
PERMITS/LICENSES/FEES	30	-	-	125	-	-	-
<i>SEWER INSPECTIONS</i>	30	-	-	125	-	-	-
OTHER	379,347	95,653	25,000	-	-	-	-
<i>RURAL SEWER GRANT</i>	379,347	95,653	25,000	-	-	-	-
CHARGES FOR SERVICES	760,946	905,473	826,269	740,359	874,889	1,062,060	1,195,157.14
<i>SEWER RECEIPTS</i>	748,333	901,523	777,868	728,759	845,689	1,032,860	1,183,757.14
<i>RECONNECTS</i>	3,869	-	-	25	-	-	-
<i>PENALTY FEES-SEWER</i>	8,469	-	43,297	8,000	16,919	16,919	8,000.00
<i>CONNECTIONS-SEWER</i>	275	900	2,086	825	-	-	500.00
<i>PRIMACY FEES-SEWER</i>	-	3,050	3,018	2,700	2,981	2,981	2,900.00
<i>SERVICE CHARGES</i>	-	-	-	50	-	-	-
<i>SALE OF FIXED ASSETS</i>	-	-	-	-	9,300	9,300	-
MISCELLANEOUS	359	997	1,075	100	18,118	18,118	3,200.00
<i>MISCELLANEOUS</i>	214	264	1,075	100	18,118	18,118	3,200.00
<i>SUPER NOW INTEREST</i>	145	733	-	-	-	-	-
<i>CD INTEREST</i>	-	-	-	-	-	-	-
<i>COP INTEREST INCOME</i>	-	-	-	-	-	-	-
RESERVES FROM PRIOR YEAR	-	-	-	-	-	-	-
TOTAL REVENUES	1,140,682	1,002,123	852,344	740,584	893,007	1,080,178	1,198,357
EXPENDITURE SUMMARY							
PERSONAL SERVICE	238,836	242,377	316,512	346,800	268,909	322,399	312,229
<i>SUPERVISION</i>	39,594	30,370	32,962	36,000	29,003	36,000	36,000
<i>OPERATING</i>	99,246	91,880	147,816	170,000	123,108	145,000	130,000
<i>CLERICAL</i>	20,526	32,539	35,940	39,000	31,130	38,000	39,000
<i>PUBLIC WORKS DIRECTOR</i>	14,173	16,018	16,188	16,301	13,534	16,400	16,401
<i>OVERTIME</i>	10,699	13,169	9,195	5,382	5,217	6,000	6,000
<i>OVERTIME-CLERICAL</i>	-	-	-	880	-	-	500
<i>FICA</i>	13,971	13,582	18,218	15,587	13,788	15,587	18,232
<i>UNEMPLOYMENT</i>	190	136	419	431	312	431	431

520-SEWER FUND REVENUE & EXPENDITURE DETAIL

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024
	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	Estimated	Draft Budget
					4/30/2023	Amount	
<i>WORKERS COMPENSATION</i>	4,422	3,670	6,238	6,811	6,179	6,811	6,811
<i>HEALTH INSURANCE</i>	19,675	21,414	25,219	24,750	24,123	29,700	29,700
<i>LIFE INSURANCE</i>	229	229	239	210	266	210	210
<i>RETIREMENT</i>	16,111	19,370	24,076	31,448	22,249	28,260	28,943
SUPPLIES	5,738	5,376	17,717	12,100	5,351	10,350	10,100
<i>CHEMICAL SUPPLIES</i>	1,596	1,056	2,371	2,000	529	2,000	2,000
<i>COMPUTER SUPPLIES</i>	109	287	235	500	-	250	500
<i>GENERAL SUPPLIES</i>	53	-	224	100	-	100	100
<i>JANITORIAL SUPPLIES</i>	412	321	308	500	321	500	500
<i>LAB SUPPLIES</i>	1,880	1,554	5,842	3,000	374	1,500	3,000
<i>OFFICE SUPPLIES</i>	1,532	1,870	3,403	2,000	1,201	2,000	2,000
<i>TOOLS</i>	156	288	5,334	4,000	2,926	4,000	2,000
MAINTENANCE	397,281	47,821	50,964	60,400	16,206	60,400	74,000
<i>BUILDING MAINTENANCE</i>	667	1,475	1,653	2,000	-	2,000	2,000
<i>EQUIPMENT MAINTENANCE</i>	32,776	45,300	46,674	56,000	16,120	56,000	68,000
<i>PUBLIC GROUNDS MAINTENANCE</i>	160	100	151	200	-	200	300
<i>STREET MAINTENANCE</i>	97	-	1,488	1,000	-	1,000	2,500
<i>VEHICLE MAINTENANCE</i>	916	946	1,000	1,200	86	1,200	1,200
<i>SEWER GRANT REIMB EXPENSES</i>	362,665	-	-	-	-	-	-
MISCELLANEOUS	55,677	118,674	89,957	135,000	77,814	123,345	118,130
<i>ADVERTISING</i>	287	712	308	500	33	500	500
<i>FUEL</i>	1,128	2,063	4,760	6,750	5,748	8,000	10,000
<i>GENERAL INSURANCE</i>	10,272	11,235	11,028	12,000	11,583	12,000	12,000
<i>MEMBERSHIPS</i>	2,280	1,857	2,662	2,500	2,166	2,500	2,500
<i>MISCELLANEOUS</i>	785	579	588	600	-	600	600
<i>TRAVEL</i>	3,034	2,113	4,014	3,500	1,352	3,500	3,500
<i>SAFETY & TRAINING</i>	350	1,475	8,186	6,000	5,314	6,000	4,000
<i>SPECIAL SERVICES</i>	33,172	93,036	53,122	75,000	46,795	85,000	75,000
<i>STATE AUDIT</i>	-	-	-	18,750	-	-	-
<i>WEARING APPAREL</i>	1,741	2,648	2,394	2,500	2,108	2,530	2,530
<i>PRIMACY FEE</i>	2,628	2,956	2,895	3,500	2,715	2,715	3,000

520-SEWER FUND REVENUE & EXPENDITURE DETAIL

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024
	ACTUAL	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	Estimated	Draft Budget
					4/30/2023	Amount	
<i>BAD DEBT</i>	-	-	-	-	-	-	-
<i>Exceleron</i>	-	-	-	3,400	-	-	4,500
UTILITIES	83,105	95,281	112,580	146,900	136,055	150,299	172,462
<i>UTILITIES-ELECTRIC</i>	58,922	86,667	107,901	138,000	129,139	142,000	163,300
<i>UTILITIES-SEWER</i>	8,309	2,827	1,560	2,400	2,678	3,214	3,696
<i>UTILITIES-WATER</i>	14,313	3,403	1,464	5,000	2,117	2,540	2,921
<i>UTILITIES-TELEPHONE</i>	1,561	2,384	1,656	1,500	2,121	2,545	2,545
CAPITAL IMPROVEMENTS	294,564	294,188	504,046	308,748	302,299	307,129	305,790
<i>INTEREST EXPENSE-COP 2017</i>	-	-	-	-	-	-	-
<i>1/2 COP PAYMENT NOVEMBER</i>	231,931	233,112	238,014	238,014	243,056	243,056	243,056
<i>1/2 COP PAYMENT MAY</i>	62,633	34,078	60,496	62,734	57,904	62,734	62,734
<i>One Ton Hoist</i>	-	-	-	8,000	1,339	1,339	-
<i>GIS MAPPING</i>	-	-	-	-	-	-	-
<i>SCENIC RIVERS PLAZA PROJECT</i>	-	-	-	-	-	-	-
<i>EASEMENTS</i>	-	-	-	-	-	-	-
<i>CAPITAL IMP-AEREATOR PUMP</i>	-	-	-	-	-	-	-
<i>CAPITAL IMP-MANHOLE ALIGNMENT</i>	-	-	-	-	-	-	-
<i>2017 COP FEES</i>	-	-	-	-	-	-	-
<i>GRINDER PUMP STATION REPAIRS</i>	-	8,547	107,427	-	-	-	-
<i>HWY 19 SOUTH EXTENSION</i>	-	18,451	65,859	-	-	-	-
<i>SLUDGE BLANKET SCADA MONITORS</i>	-	-	32,250	-	-	-	-
TOTAL EXPENDITURES	1,075,201	803,717	1,091,777	1,009,948	806,634	973,922	992,711

522-SEWER RESERVE FUND

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 YEAR-TO-DATE 4/30/2023	2022-2023 Estimated Amount	2023-2024 Draft Budget
REVENUES							
OTHER	-	-	-	-	-	-	-
<i>SEWER GRANT</i>							892,000
MISCELLANEOUS							
<i>SUPER NOW INTEREST</i>	377	394	94	84	1,045	1,084	84
RESERVES FROM PRIOR YEAR							
TOTAL REVENUES	-	-	-	-	-	-	892,084
EXPENDITURE SUMMARY							
CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
<i>VACUUM TRUCK split 4 ways- streets & all utilities</i>							47,750
<i>CAPITAL IMP-MANHOLE RELINING</i>							40,000
<i>BONE BRAKE SEWER MAIN PROJECT</i>							194,000
<i>I/I EVALUATION- ENGINEERING FEES</i>							72,850
<i>SEWER UPGRADES- Phase 2</i>							850,505
TOTAL EXPENDITURES	-	-	-	-	-	-	1,205,105
OTHER SOURCES	-	-	-	-	-	-	54,589
OTHER USES	-	14,000	14,000	-	-	-	-
(UNDER) EXPENDITURES & OTHER USES	-	(14,000)	(14,000)	-	-	-	(258,432)
						Beginning Fund Balance	106,583
						Ending Fund Balance	(151,849)

PROJECTED YEAR-END 2022-2023 FUND BALANCE						
	Balance	Revenues	Expenses	Xfers In	Xfers Out	balance
501-ELECTRIC FUND	81,113	7,317,239	5,815,927		1,230,000	352,425
502-ELECTRIC D & R FUND	75,897	800				76,697
503-ELECTRIC RESERVE FUND	19,221	1,200		330,000		350,421
PROJECTED YEAR-END 2022-2023						
	Balance	Revenues	Expenses	Xfers In	Xfers Out	balance
510-WATER FUND	585,022	985,647	982,795			587,874
511-WATER D & R FUND	204,233	2,022				206,255
512-WATER RESERVE	689,649	6,829				696,478
PROJECTED YEAR-END 2022-2023						
	Balance	Revenues	Expenses	Xfers In	Xfers Out	balance
520-SEWER FUND	121,269	1,080,178	973,922			227,525
521-SEWER D & R	176,065	1,743				177,808
522-SEWER RESERVE FUND	105,538	1,045				106,583
	2,058,005	9,396,703	7,772,644	330,000	1,230,000	2,782,064

DRAFT BUDGET 2023-2024 FUND BALANCE						
	Balance	Revenues	Expenses	Xfers In	Xfers Out	balance
501-ELECTRIC FUND	352,425	7,525,073	6,697,868		864,926	314,704
502-ELECTRIC D & R FUND	76,697	100	-			76,797
503-ELECTRIC RESERVE FUND	350,421	200	-	264,926		615,547
DRAFT BUDGET 2023-2024						
	Balance	Revenues	Expenses	Xfers In	Xfers Out	balance
510-WATER FUND	587,874	947,293	889,231		41,155	604,781
511-WATER D & R FUND	206,255	1,000	-		-	207,255
512-WATER RESERVE	696,478	628,549	1,047,093	41,155	-	319,089
DRAFT BUDGET 2023-2024						
	Balance	Revenues	Expenses	Xfers In	Xfers Out	balance
520-SEWER FUND	227,525	1,198,357	992,711		54,589	378,582
521-SEWER D & R	177,808	236	-		100,000	78,044
522-SEWER RESERVE FUND	106,583	892,084	1,205,105	54,589		(151,849)
	2,782,064	11,192,892	10,832,008	360,670	1,060,670	2,442,948

CITY OF SALEM
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

501-ELECTRIC FUND
 FINANCIAL SUMMARY

83.33% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
SALES TAX	180,000.00	18,589.53	201,488.81	111.94 (	21,488.81)
PERMITS/LICENSES/FEES	150.00	123.97	301.47	200.98 (	151.47)
CHARGES FOR SERVICES	6,729,066.00	564,852.82	6,111,543.87	90.82	617,522.13
MISCELLANEOUS	60,021.00	0.00	3,077.38	5.13	56,943.62
RESERVES FROM PRIOR YEAR	25,167.00	0.00	0.00	0.00	25,167.00
TOTAL REVENUES	6,994,404.00	583,566.32	6,316,411.53	90.31	677,992.47
<u>EXPENDITURE SUMMARY</u>					
ELECTRIC DEPARTMENT	5,764,404.00	397,429.32	4,765,811.02	82.68	998,592.98
TOTAL EXPENDITURES	5,764,404.00	397,429.32	4,765,811.02	82.68	998,592.98
REVENUES OVER/(UNDER) EXPENDITURES	1,230,000.00	186,137.00	1,550,600.51	(	320,600.51)
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00
OTHER USES	1,230,000.00	0.00	593,885.00	48.28	636,115.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES	0.00	186,137.00	956,715.51	(	956,715.51)

CITY OF SALEM
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

501-ELECTRIC FUND

83.33% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
SALES TAX					
501-42000 SALES TAX-UTILITIES	180,000.00	18,589.53	201,488.81	111.94 (	21,488.81)
TOTAL SALES TAX	180,000.00	18,589.53	201,488.81	111.94 (	21,488.81)
PERMITS/LICENSES/FEEES					
501-44100 30% CREDIT BUREAU FEE	0.00	93.47	93.47	0.00 (	93.47)
501-44900 INSUFFICIENT CHECK CHARGE	150.00	30.50	208.00	138.67 (	58.00)
TOTAL PERMITS/LICENSES/FEEES	150.00	123.97	301.47	200.98 (	151.47)
CHARGES FOR SERVICES					
501-46140 SALE OF ELECTRIC	6,677,759.00	542,750.06	6,020,182.30	90.15	657,576.70
501-46141 ELECTRIC DISCOUNTS APPLIED	(31,243.00) (	2,237.83) (	22,954.96)	73.47 (	8,288.04)
501-46143 AMP REVENUE	0.00	10,984.53 (	19,254.48)	0.00	19,254.48
501-46210 RECONNECTS	7,500.00	237.50	6,854.50	91.39	645.50
501-46230 PENALTY FEES-ELECTRIC	60,000.00	8,545.06	93,307.57	155.51 (	33,307.57)
501-46290 SERVICES CHARGES	50.00	0.00	0.00	0.00	50.00
501-46300 PROCESSING FEES	0.00	1,953.00	6,426.94	0.00 (	6,426.94)
501-46390 RENTS & ROYALTIES	0.00	2,620.50	10,482.00	0.00 (	10,482.00)
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	564,852.82	6,111,543.87	90.82	617,522.13
MISCELLANEOUS					
501-47500 MISCELLANEOUS	60,000.00	0.00	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	0.00	3,077.38	5.13	56,943.62
RESERVES FROM PRIOR YEAR					
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	583,566.32	6,316,411.53	90.31	677,992.47

CITY OF SALEM
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

501-ELECTRIC FUND
 ELECTRIC DEPARTMENT

83.33% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
PERSONAL SERVICE					
501-501-11000 SUPERVISION	65,500.00	4,923.20	47,299.42	72.21	18,200.58
501-501-11001 OPERATING	255,000.00	16,044.59	173,086.26	67.88	81,913.74
501-501-11002 CLERICAL	60,400.00	4,318.40	47,918.40	79.34	12,481.60
501-501-11010 PUBLIC WORKS DIRECTOR	16,301.00	1,240.72	13,534.37	83.03	2,766.63
501-501-11100 OVERTIME	5,000.00	0.00	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	1,969.69	21,670.44	60.96	13,879.56
501-501-15200 UNEMPLOYMENT	1,236.00	0.00	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	4,042.06	30,393.06	65.79	15,806.94
501-501-15500 LIFE INSURANCE	500.00	49.00	394.80	78.96	105.20
501-501-15600 RETIREMENT	47,034.00	2,976.02	33,530.98	71.29	13,503.02
TOTAL PERSONAL SERVICE	547,721.00	35,563.68	383,215.78	69.97	164,505.22
SUPPLIES					
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	0.00	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	0.00	15,507.29	57.22	11,592.71
MAINTENANCE					
501-501-46000 BUILDING MAINTENANCE	2,000.00	0.00	1,456.53	72.83	543.47
501-501-46100 EQUIPMENT MAINTENANCE	100,000.00 (	847.53)	31,400.62	31.40	68,599.38
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	0.00 (	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 (	847.53)	36,358.95	32.67	74,941.05
MISCELLANEOUS					
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	1,321.87	10,822.76	66.81	5,377.24
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	0.00	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	19,583.23	186,153.56	102.63 (	4,768.56)
501-501-50500 TRAVEL	2,500.00	860.67	860.67	34.43	1,639.33
501-501-50600 SAFETY & TRAINING	8,000.00	2,343.25	6,615.37	82.69	1,384.63
501-501-50700 SPECIAL SERVICES	20,000.00	366.67	18,198.05	90.99	1,801.95
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	0.00	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

CITY OF SALEM
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

501-ELECTRIC FUND
 ELECTRIC DEPARTMENT

83.33% 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	361.92	4,034.52	80.69	965.48
501-501-50810 CHARGE BACK ITEM FEE	100.00	0.00	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	24,837.61	265,204.66	79.90	66,730.34
UTILITIES					
501-501-65000 UTILITIES-ELECTRIC	2,514.00	108.37	1,083.70	43.11	1,430.30
501-501-66010 UTILITIES-PURCHASE OF POWER	4,321,372.00	317,805.74	3,868,732.13	89.53	452,639.87
501-501-68000 UTILITIES-WATER	84.00	8.51	8.51	10.13	75.49
501-501-69000 UTILITIES-TELEPHONE	4,000.00	306.59	3,404.45	85.11	595.55
TOTAL UTILITIES	4,327,970.00	318,229.21	3,873,228.79	89.49	454,741.21
CAPITAL IMPROVEMENTS					
501-501-70050 INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00
501-501-70120 CAPITAL OUTLAY-TRANSFORMERS	35,000.00	14,925.00	30,817.48	88.05	4,182.52
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	0.00	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	0.00	350.00	0.00	(350.00)
501-501-70183 DIGGER TRUCK RENTAL	70,250.00	4,721.35	46,721.35	66.51	23,528.65
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	0.00	19,301.43	92.75	1,509.57
TOTAL CAPITAL IMPROVEMENTS	418,378.00	19,646.35	192,295.55	45.96	226,082.45
TOTAL ELECTRIC DEPARTMENT	5,764,404.00	397,429.32	4,765,811.02	82.68	998,592.98
TOTAL EXPENDITURES	5,764,404.00	397,429.32	4,765,811.02	82.68	998,592.98
REVENUES OVER/(UNDER) EXPENDITURES	1,230,000.00	186,137.00	1,550,600.51	(	320,600.51)
OTHER FINANCING SOURCES					
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: APRIL 30TH, 2023

501-ELECTRIC FUND
 ELECTRIC DEPARTMENT

83.33% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>OTHER FINANCING USES</u>					
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)
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES	0.00	186,137.00	956,715.51		(956,715.51)

CITY OF SALEM
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

502-ELECTRIC D & R FUND
 FINANCIAL SUMMARY

83.33% 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	<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>
	=====	=====	=====	=====	=====
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: APRIL 30TH, 2023

502-ELECTRIC D & R FUND

83.33% OF FISCAL YEAR

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

CITY OF SALEM
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

503-ELECTRIC RESERVE FUND
 FINANCIAL SUMMARY

83.33% 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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL REVENUES	<u>135.00</u>	<u>0.00</u>	<u>1,156.98</u>	<u>857.02 (</u>	<u>1,021.98)</u>
<u>EXPENDITURE SUMMARY</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	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	<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	330,135.00	0.00	145,041.98		185,093.02

CITY OF SALEM
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

503-ELECTRIC RESERVE FUND

83.33% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>CHARGES FOR SERVICES</u>					
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
<u>MISCELLANEOUS</u>					
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)
<u>RESERVES FROM PRIOR YEAR</u>					
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
TOTAL REVENUES	135.00	0.00	1,156.98	857.02 (	1,021.98)
<u>TOTAL EXPENDITURES</u>					
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	135.00	0.00	1,156.98	(	1,021.98)
<u>OTHER FINANCING SOURCES</u>					
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
<u>OTHER FINANCING USES</u>					
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
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: APRIL 30TH, 2023

510-WATER FUND
 FINANCIAL SUMMARY

83.33% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
SALES TAX	14,000.00	1,290.34	12,020.50	85.86	1,979.50
OTHER	0.00	0.00	0.00	0.00	0.00
CHARGES FOR SERVICES	792,508.00	92,029.98	826,161.10	104.25 (	33,653.10)
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>93,320.32</u>	<u>843,983.18</u>	<u>76.88</u>	<u>253,768.82</u>
<u>EXPENDITURE SUMMARY</u>					
WATER DEPARTMENT	<u>1,177,385.00</u>	<u>48,260.47</u>	<u>697,221.80</u>	<u>59.22</u>	<u>480,163.20</u>
TOTAL EXPENDITURES	<u>1,177,385.00</u>	<u>48,260.47</u>	<u>697,221.80</u>	<u>59.22</u>	<u>480,163.20</u>
REVENUES OVER/(UNDER) EXPENDITURES	(79,633.00)	45,059.85	146,761.38	(	226,394.38)
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	45,059.85	146,761.38	(	146,761.38)

CITY OF SALEM
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

510-WATER FUND

83.33% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>SALES TAX</u>					
510-42000 SALES TAX-UTILITIES	14,000.00	1,290.34	12,020.50	85.86	1,979.50
TOTAL SALES TAX	14,000.00	1,290.34	12,020.50	85.86	1,979.50
<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
<u>CHARGES FOR SERVICES</u>					
510-46150 WATER SALES	768,908.00	76,557.02	782,085.83	101.71 (	13,177.83)
510-46155 WATER SOLD @ PLANT	2,500.00	0.00	3,039.25	121.57 (	539.25)
510-46210 RECONNECTS	5,000.00	162.50	5,225.00	104.50 (	225.00)
510-46230 PENALTY FEES-WATER	6,500.00	2,486.50	19,882.06	305.88 (	13,382.06)
510-46260 CONNECTIONS-WATER	2,500.00	0.00	2,030.00	81.20	470.00
510-46270 PRIMACY FEE-WATER	7,000.00	12,798.96	12,798.96	182.84 (	5,798.96)
510-46290 SERVICE CHARGES	100.00	25.00	50.00	50.00	50.00
510-46900 SALE OF FIXED ASSETS	0.00	0.00	1,050.00	0.00 (	1,050.00)
TOTAL CHARGES FOR SERVICES	792,508.00	92,029.98	826,161.10	104.25 (	33,653.10)
<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)
<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	93,320.32	843,983.18	76.88	253,768.82
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CITY OF SALEM
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2023

510-WATER FUND
WATER DEPARTMENT

83.33% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
PERSONAL SERVICE					
510-501-11000 SUPERVISION	37,065.00	2,544.80	24,811.80	66.94	12,253.20
510-501-11001 OPERATING	180,000.00	13,414.53	136,829.97	76.02	43,170.03
510-501-11002 CLERICAL	40,000.00	2,956.80	31,296.00	78.24	8,704.00
510-501-11010 PUBLIC WORKS DIRECTOR	16,301.00	1,240.72	13,534.45	83.03	2,766.55
510-501-11100 OVERTIME	6,210.00	216.36	3,720.84	59.92	2,489.16
510-501-11101 OVERTIME-CLERICAL	880.00	0.00	0.00	0.00	880.00
510-501-15000 FICA	21,950.00	1,531.34	16,664.52	75.92	5,285.48
510-501-15200 UNEMPLOYMENT	969.00	0.00	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	21,170.60	58.32	15,127.40
510-501-15500 LIFE INSURANCE	330.00	23.80	238.00	72.12	92.00
510-501-15600 RETIREMENT	32,599.00	2,158.89	26,995.23	82.81	5,603.77
TOTAL PERSONAL SERVICE	386,702.00	26,204.30	286,181.22	74.01	100,520.78
SUPPLIES					
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	40.38	271.73	67.93	128.27
510-501-30700 OFFICE SUPPLIES	3,400.00	(3.50)	1,798.03	52.88	1,601.97
510-501-30900 TOOLS	9,000.00	419.00	4,900.05	54.45	4,099.95
TOTAL SUPPLIES	19,450.00	455.88	9,446.51	48.57	10,003.49
MAINTENANCE					
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	3,592.44	47,766.16	47.77	52,233.84
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	19.21	1,018.43	33.95	1,981.57
510-501-47000 AMI METER UPGRADES	0.00	0.00	0.00	0.00	0.00
TOTAL MAINTENANCE	108,300.00	3,611.65	53,172.08	49.10	55,127.92
MISCELLANEOUS					
510-501-50100 ADVERTISING	800.00	182.45	230.65	28.83	569.35
510-501-50120 BOOKS & PERIODICALS	0.00	0.00	0.00	0.00	0.00
510-501-50200 FUEL-MOTOR VEHICLE	14,565.00	714.69	9,737.98	66.86	4,827.02
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	0.00	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	0.00	3,597.54	71.95	1,402.46
510-501-50600 SAFETY EQUIPMENT	3,000.00	123.00	589.72	19.66	2,410.28
510-501-50700 SPECIAL SERVICES	22,000.00	546.16	19,113.84	86.88	2,886.16
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	198.00	2,246.06	56.15	1,753.94

CITY OF SALEM
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

510-WATER FUND
 WATER DEPARTMENT

83.33% 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	1,764.30	58,901.91	68.88	26,613.09
UTILITIES					
510-501-65000 UTILITIES-ELECTRIC	135,000.00	9,741.59	138,384.67	102.51 (	3,384.67)
510-501-67000 UTILITIES-SEWER	600.00	73.00	1,412.63	235.44 (	812.63)
510-501-68000 UTILITIES-WATER	840.00	54.59	1,131.58	134.71 (	291.58)
510-501-69000 UTILITIES-TELEPHONE	3,750.00	323.36	3,429.71	91.46	320.29
TOTAL UTILITIES	140,190.00	10,192.54	144,358.59	102.97 (	4,168.59)
CAPITAL IMPROVEMENTS					
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	0.00	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	0.00	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
510-501-70389 LEAD SERVICE LINE INVENTORY	0.00	0.00	0.00	0.00	0.00
510-501-70390 WATER ENGINEERING FEES	20,000.00	6,031.80	6,634.77	33.17	13,365.23
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	6,031.80	145,161.49	33.20	292,066.51
TOTAL WATER DEPARTMENT	1,177,385.00	48,260.47	697,221.80	59.22	480,163.20
TOTAL EXPENDITURES	1,177,385.00	48,260.47	697,221.80	59.22	480,163.20
REVENUES OVER/(UNDER) EXPENDITURES	(79,633.00)	45,059.85	146,761.38	(	226,394.38)

CITY OF SALEM
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

510-WATER FUND
 WATER DEPARTMENT

83.33% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<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)
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES	0.00	45,059.85	146,761.38	(	146,761.38)

CITY OF SALEM
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

511-WATER D & R FUND
 FINANCIAL SUMMARY

83.33% 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: APRIL 30TH, 2023

511-WATER D & R FUND

83.33% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL MISCELLANEOUS	163.00	0.00	2,022.21	1,240.62 (	1,859.21)
<u>RESERVES FROM PRIOR YEAR</u>					
511-48000 PREVIOUS YEAR REVENUE	<u>119,837.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>119,837.00</u>
TOTAL RESERVES FROM PRIOR YEAR	119,837.00	0.00	0.00	0.00	119,837.00
TOTAL REVENUES	120,000.00	0.00	2,022.21	1.69	117,977.79
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CITY OF SALEM
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

511-WATER D & R FUND
 WATER DEPR & REPL

83.33% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
CAPITAL IMPROVEMENTS					
511-501-70100 MACARTHUR AVE WATER LINE	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
TOTAL WATER DEPR & REPL					
TOTAL WATER DEPR & REPL	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES					
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES					
REVENUES OVER/(UNDER) EXPENDITURES	120,000.00	0.00	2,022.21		117,977.79
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING USES					
511-501-80100 TRANSFER TO WATER	120,000.00	0.00	0.00	0.00	120,000.00
TOTAL OTHER FINANCING USES	(120,000.00)	0.00	0.00	0.00	(120,000.00)
REVENUE & OTHER SOURCES OVER/(UNDER) EXPENDITURES & OTHER USES					
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: APRIL 30TH, 2023

512-WATER RESERVE
 FINANCIAL SUMMARY

83.33% 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: APRIL 30TH, 2023

512-WATER RESERVE

83.33% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<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
TOTAL REVENUES	210,000.00	0.00	6,828.54	3.25	203,171.46
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CITY OF SALEM
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

512-WATER RESERVE
 WATER RESERVE

83.33% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>MISCELLANEOUS</u>					
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
<u>CAPITAL IMPROVEMENTS</u>					
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
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TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
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REVENUES OVER/ (UNDER) EXPENDITURES	210,000.00	0.00	6,828.54		203,171.46
<u>OTHER FINANCING SOURCES</u>					
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
<u>OTHER FINANCING USES</u>					
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)
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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: APRIL 30TH, 2023

520-SEWER FUND
 FINANCIAL SUMMARY

83.33% 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	100,977.65	873,919.77	118.04 (	133,560.77)
MISCELLANEOUS	100.00	0.00	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	100,977.65	892,038.05	120.45 (	151,454.05)
<u>EXPENDITURE SUMMARY</u>					
SEWER FUND	1,009,948.00	46,567.35	806,634.23	79.87	203,313.77
TOTAL EXPENDITURES	1,009,948.00	46,567.35	806,634.23	79.87	203,313.77
REVENUES OVER/(UNDER) EXPENDITURES	(269,364.00)	54,410.30	85,403.82	(	354,767.82)
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	54,410.30	85,403.82	(	81,796.82)

CITY OF SALEM
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

520-SEWER FUND

83.33% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<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	95,836.16	844,720.15	115.91 (	115,961.15)
520-46210 RECONNECTS	25.00	0.00	0.00	0.00	25.00
520-46230 PENALTY FEES-SEWER	8,000.00	2,154.69	16,918.82	211.49 (	8,918.82)
520-46260 CONNECTIONS-SEWER	825.00	0.00	0.00	0.00	825.00
520-46270 PRIMACY FEES-SEWER	2,700.00	2,986.80	2,980.80	110.40 (	280.80)
520-46290 SERVICE CHARGES	50.00	0.00	0.00	0.00	50.00
520-46900 SALE OF FIXED ASSETS	0.00	0.00	9,300.00	0.00 (	9,300.00)
TOTAL CHARGES FOR SERVICES	740,359.00	100,977.65	873,919.77	118.04 (	133,560.77)
<u>MISCELLANEOUS</u>					
520-47500 MISCELLENOUS	100.00	0.00	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	0.00	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
TOTAL REVENUES	740,584.00	100,977.65	892,038.05	120.45 (	151,454.05)

CITY OF SALEM
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2023

520-SEWER FUND
SEWER FUND

83.33% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>PERSONAL SERVICE</u>					
520-501-11000 SUPERVISION	36,000.00	2,544.80	29,003.40	80.57	6,996.60
520-501-11001 OPERATING	170,000.00	8,894.92	123,108.07	72.42	46,891.93
520-501-11002 CLERICAL	39,000.00	2,956.80	31,129.60	79.82	7,870.40
520-501-11010 PUBLIC WORKS DIRECTOR	16,301.00	1,240.72	13,534.45	83.03	2,766.55
520-501-11100 OVERTIME	5,382.00	145.92	5,216.63	96.93	165.37
520-501-11101 OVERTIME-CLERICAL	880.00	0.00	0.00	0.00	880.00
520-501-15000 FICA	15,587.00	1,185.71	13,787.93	88.46	1,799.07
520-501-15200 UNEMPLOYMENT	431.00	0.00	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	24,122.90	97.47	627.10
520-501-15500 LIFE INSURANCE	210.00	23.80	266.00	126.67 (	56.00)
520-501-15600 RETIREMENT	31,448.00	1,957.15	22,249.24	70.75	9,198.76
TOTAL PERSONAL SERVICE	346,800.00	21,160.59	268,908.94	77.54	77,891.06
<u>SUPPLIES</u>					
520-501-30200 CHEMICAL SUPPLIES	2,000.00	477.86	528.93	26.45	1,471.07
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	38.80	321.49	64.30	178.51
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	2,161.53	2,926.10	73.15	1,073.90
TOTAL SUPPLIES	12,100.00	2,678.19	5,351.08	44.22	6,748.92
<u>MAINTENANCE</u>					
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	541.41	16,120.29	28.79	39,879.71
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	35.27	86.16	7.18	1,113.84
520-501-47000 SEWER GRANT REIMB EXPENSES	0.00	0.00	0.00	0.00	0.00
TOTAL MAINTENANCE	60,400.00	576.68	16,206.45	26.83	44,193.55
<u>MISCELLANEOUS</u>					
520-501-50100 ADVERTISING	500.00	0.00	33.00	6.60	467.00
520-501-50200 FUEL	6,750.00	1,035.90	5,747.86	85.15	1,002.14
520-501-50300 GENERAL INSURANCE	12,000.00	0.00	11,583.02	96.53	416.98
520-501-50315 MEMBERSHIPS	2,500.00	0.00	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	83.09	1,352.16	38.63	2,147.84
520-501-50600 SAFETY & TRAINING	6,000.00	0.00	5,313.91	88.57	686.09
520-501-50700 SPECIAL SERVICES	85,000.00	7,191.47	46,794.67	55.05	38,205.33
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	240.68	2,108.42	84.34	391.58
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	8,551.14	77,813.80	57.64	57,186.20

CITY OF SALEM
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

520-SEWER FUND
 SEWER FUND

83.33% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
UTILITIES					
520-501-65000 UTILITIES-ELECTRIC	138,000.00	12,589.53	129,139.43	93.58	8,860.57
520-501-66000 UTILITIES-SEWER	2,400.00	429.80	2,678.29	111.60 (	278.29)
520-501-68000 UTILITIES-WATER	5,000.00	275.37	2,116.71	42.33	2,883.29
520-501-69000 UTILITIES-TELEPHONE	1,500.00	306.05	2,120.63	141.38 (	620.63)
TOTAL UTILITIES	146,900.00	13,600.75	136,055.06	92.62	10,844.94
CAPITAL IMPROVEMENTS					
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	0.00	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-AERATOR 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
520-501-70250 WWTP UPGRADES- PHASE 2	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL IMPROVEMENTS	308,748.00	0.00	302,298.90	97.91	6,449.10
TOTAL SEWER FUND	1,009,948.00	46,567.35	806,634.23	79.87	203,313.77
TOTAL EXPENDITURES	1,009,948.00	46,567.35	806,634.23	79.87	203,313.77
REVENUES OVER/(UNDER) EXPENDITURES	(269,364.00)	54,410.30	85,403.82	(354,767.82)	
OTHER FINANCING SOURCES					
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
OTHER FINANCING USES					
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

CITY OF SALEM
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

520-SEWER FUND
 SEWER FUND

83.33% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
520-501-81000 TRANSFER TO BOND ACCOUNT	0.00	0.00	0.00	0.00	0.00
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	54,410.30	85,403.82		(81,796.82)

CITY OF SALEM
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

521-SEWER D & R
 FINANCIAL SUMMARY

83.33% 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	<u>150,000.00</u>	<u>0.00</u>	<u>1,743.31</u>	<u>1.16</u>	<u>148,256.69</u>
<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	<u>50,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>50,000.00</u>
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)

CITY OF SALEM
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

521-SEWER D & R

83.33% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>OTHER</u>					
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
<u>MISCELLANEOUS</u>					
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)
<u>RESERVES FROM PRIOR YEAR</u>					
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
TOTAL REVENUES	150,000.00	0.00	1,743.31	1.16	148,256.69

CITY OF SALEM
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

521-SEWER D & R
 SEWER DEPR & REPL

83.33% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>MAINTENANCE</u>					
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
<u>CAPITAL IMPROVEMENTS</u>					
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
TOTAL SEWER DEPR & REPL	50,000.00	0.00	0.00	0.00	50,000.00
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
<u>OTHER FINANCING SOURCES</u>					
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
<u>OTHER FINANCING USES</u>					
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)
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: APRIL 30TH, 2023

522-SEWER RESERVE FUND
 FINANCIAL SUMMARY

83.33% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
MISCELLANEOUS	84.00	0.00	1,044.98	1,244.02	(960.98)
TOTAL REVENUES	84.00	0.00	1,044.98	1,244.02	(960.98)
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00
OTHER USES	0.00	0.00	0.00	0.00	0.00
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: APRIL 30TH, 2023

522-SEWER RESERVE FUND

83.33% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>MISCELLANEOUS</u>					
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)
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REVENUES OVER/ (UNDER) EXPENDITURES	84.00	0.00	1,044.98		(960.98)
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<u>OTHER FINANCING SOURCES</u>					
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