

**UTILITY COMMITTEE MEETING**

**PACKET**

**JANUARY 10, 2024**

**CITY OF SALEM UTILITY COMMITTEE  
MINUTES OF MEETING  
October 11, 2023**

The City of Salem Utility Committee meeting was called to order by Utility Committee Chairman and West Ward Alderman, Kyle Williams. The following individuals were present: Catherine Dent, John Hambacker, Harold Hamilton, and David Weiss.

Reports and financials for utility usage were presented by Stacy Houston, Financial Director for the City of Salem, and the minutes of the September 13, 2023 meeting of the utility committee were approved.

John Hambacker inquired about the percentage of water loss from leaking hydrants (approximately 70 hydrants) and Mark Nash, Public Works Director responded he did not have that information. Hambacker also asked for an explanation of penalty fees and was told this involved re-connects after service was disconnected as well as late fees.

Chairman Williams asked Sally Burbridge, City Administrator, to provide an update on goals for the next utility committee meeting. Burbridge stated that the city was paying 6.5% more this August than last but was still under the peak demand and that winter might make a difference.

Burbridge spoke on the frustration regarding utility billing and stated Encode will be testing the system on their end the last week of October. She also said the office was able to take credit card payments but cannot manually enter any payment. This and a list of issues not resolved were emailed to Exceleron.

Chairman Williams asked if the city was required to follow state rates. Burbridge responded that the sewer probably would be and electric, possibly not. The sewer system, due to the approved bond, requires a special ordinance and will come before the committee at the next meeting. Electric rate questions were sent to the auditor and new data is needed in December so it is possible this could be kicked off in January. The new water well must be online before the tower in the Industrial Park can be rehabbed.

Burbridge gave an overview of the MPUA conference, stating that the discussion mostly centered on electric grids nationwide and how they are changing.

Frank Rauhe asked what the committee was going to do about net metering. Burbridge stated our system could not accommodate net metering and this was being looked into.

Work reports for the city employees were given to committee members. Volunteers were discussed regarding the city cemetery.

Chairman Williams apologized for the miscommunication between the committee and aldermen for the closed meeting. Outside city limits policy for utilities was provided to all committee members.

Williams also stated he was working on bylaws for the utility committee regarding specifics and requirements of committee members and noted that members must live in the city limits to be involved on a city committee as this is a state statute.

Trina Pot inquired about the water problems at the schools. She was told the Dent County Health Center has contacted the city regarding testing water sources close to the schools. It was noted that Salem R80 did not contact the city about this matter. Harold Hamilton asked if the city was responsible to the school for their problem and Chairman Williams stated that the city has to be sure that the city water is not the problem.

Lisa French provided packets to committee members about a letter sent to the City Administrator regarding issues at her private residence.

With no other business occurring, a motion was made by Catherine Dent and seconded by John Hambacker that the meeting close. Motion carried.

The next meeting of the City Utility Committee will be November 8, 2023 at 6:15 at the Community Center at the Armory.

Prepared by: Catherine Dent

**CITY OF SALEM UTILITY COMMITTEE  
MINUTES OF MEETING  
December 13, 2023**

The City of Salem Utility Committee meeting was called to order by Utility Committee Chairman and West Ward Alderman, Kyle Williams. The following individuals were present: Catherine Dent, Harold Hamilton, Trina Pot and David Weiss.

Reports and financials for utility usage were presented by Stacy Houston, Financial Director for the City of Salem. The minutes of the October 11, 2023 meeting were not supplied and will be available at the January 10, 2024 meeting.

A presentation was given by Emilie Zalfini of Home Serve regarding a leak protection program and a service line warranty program. The leak protection program would alleviate high bills that customers might receive as the result of a water leak. If a leak is detected, the leak protection program would pay the amount of the bill that is over the average monthly amount. This program is an opt out program and if customers decided to join, they would see a monthly increase on their utility bill. If customers decided to opt out they would be given a full refund.

The service line warranty program covers the repairs if a customer's line were to leak or break and also covers some indoor plumbing problems. Unlike the leak protection program, this particular program is an opt in program where customers would purchase coverage from the city. A motion was made by Trina Pot and seconded by Harold Hamilton to recommend the implementation of the leak protection program at a \$1,000 per claim level. Pot stated she was reluctant to make the program mandatory and the motion carried. A motion was made by Harold Hamilton and seconded by Catherine Dent to recommend the city implement the service line protection program and that any royalties obtained by using the City of Salem logo to market the program be given back to the customer pending legal review. Motion carried.

Jennifer Cochran of the city utility department stated that bills can now be emailed and the city will be doing a test run on volunteer accounts. City Administrator Sally Burbridge explained about online bill paying and receipts and also stated that Exceleron's automated phone service may be up and running by end of the year.

Burbridge also discussed recent meetings with MMMPEP and MPUA and gave background information about both organizations.

Director of Public Works, Mark Nash, stated work reports are available to committee members if desired and reported on progress regarding a leak on Highway 19 South. Nash also reported that the hydrovac truck is due in soon.

A review of the ordinance defining the Utility Committee was given. West Ward Alderman and Utility Committee Chair, Kyle Williams, stated he was working on language that might be helpful for the future. It was mentioned that street construction, maintenance and repair

was included in the language of the duties of the Utility Committee. Trina Pot moved, seconded by Catherine Dent, that the language regarding street construction, maintenance and repair be removed from the duties of the Utility Committee. Motion carried.

The committee reviewed the ordinance amending the Utility Deposit Code. Burbridge explained the history of recouping fees from people who walk away from their homes and discussed deposits for all new utility accounts. Burbridge proposed changing fees to one-twelfth of the past year's utility bills for a new service address. Trina Pot moved, seconded by Harold Hamilton, that Burbridge's proposal be accepted. Motion carried. Also discussed was Online Utility Exchange, who would provide the city with a report on a customer's credit and which also does collections. The company charges a 30% fee on collections. The current collection agency has not been actively involved in the pursuit of past due accounts with no reason given. Burbridge stated there is around one million dollars in debt from past due accounts. Catherine Dent moved, seconded by Trina Pot, that the City switch to the Online Utility Exchange. Motion carried.

Due to time limitations, Chairman Williams recommended that the committee move forward from discussing the outside city utilities policy.

Frank Rauhe stated the City has reprogrammed his solar meters and he has been able to see his energy usage.

With no other business occurring, a motion was made by Harold Hamilton and seconded by Trina Pot that the meeting close. Motion carried.

The next meeting of the City Utility Committee will be January 10, 2024 at 6:15 at the Community Center at the Armory.

Prepared by: Catherine Dent

| UTILITY USAGE & REVENUE    |                     |                     |                       |                  |                       |                      |
|----------------------------|---------------------|---------------------|-----------------------|------------------|-----------------------|----------------------|
|                            | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | 2022-2023<br>JULY-DEC | 2023-2024<br>YTD | 2023-2024<br>BUDGETED | Percent of<br>Budget |
| Electric Consumption Sold  | 52,787,837          | 52,127,174          | 26,656,553            | 25,505,341       |                       |                      |
| Electric Sales Rev.        | \$ 5,388,796        | \$ 7,025,709        | \$ 3,500,484          | \$ 3,616,193     | \$ 7,111,608          | 51%                  |
| Availability Fee           | \$ -                | \$ 314,175          |                       | \$ 141,276       |                       |                      |
| Electric Revenue Collected | \$ 5,309,157        | \$ 6,950,178        |                       | \$ 3,440,798     |                       |                      |
| Water Consumption Sold     | 133,720,064         | 141,081,899         | 74,081,945            | 62,749,153       |                       |                      |
| Water Sales Rev.           | \$ 839,084          | \$ 875,341          | \$ 480,981            | \$ 415,165       | \$ 906,470            | 46%                  |
| Base Rate                  |                     | \$ 160,272          |                       | \$ 78,816        |                       |                      |
| Water Revenues Collected   | \$ 882,471          | \$ 930,781          |                       | \$ 420,996       |                       |                      |
| Sewer Consumption Sold     | 121,145,016         | 120,598,853         | 63,530,045            | 56,470,489       |                       |                      |
| Sewer Sales Rev.           | \$ 777,868          | \$ 1,016,956        | \$ 473,073            | \$ 540,593       | \$ 1,179,027          | 46%                  |
| Base Rate                  |                     | \$ 153,834          |                       | \$ 76,356        |                       |                      |
| Sewer Revenues Collected   | \$ 832,558          | \$ 1,008,308        |                       | \$ 546,356       |                       |                      |

\*\*As of 12/31/2023 (Pending Transfers & Adjustments)

**501-ELECTRIC FUND SUMMARY**

|                                    | 2021-2022           | 2022-2023           | YTD                 |                     | YTD                 |            |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------|
|                                    | ACTUAL              | ACTUAL              | 2022-2023           | 2023-2024           | 2023-2024           | % OF       |
|                                    |                     |                     | JULY-DEC            | BUDGET              | THRU 12/31/23       | BUDGET     |
| <b><u>REVENUES</u></b>             |                     |                     |                     |                     |                     |            |
| <b>SALES TAX</b>                   |                     |                     |                     |                     |                     |            |
| Total Sales Tax                    | \$ 181,709          | \$ 239,425          | \$ 122,700          | \$ 198,783          | \$ 123,715          | 62%        |
| Total Permits/Licenses/Fees        | \$ 367              | \$ 426              | \$ 158              | \$ 150              | \$ 152              | 101%       |
| Total Charges for Services         | \$ 5,467,541        | \$ 7,139,031        | \$ 3,549,561        | \$ 7,132,836        | \$ 3,659,118        | 51%        |
| Total Miscellaneous                | \$ 3,754            | \$ 62,706           | \$ 2,396            | \$ 2,500            | \$ 38,245           | 1530%      |
| RESERVES FROM PRIOR YEAR           | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |            |
| <b>TOTAL REVENUES</b>              | <b>\$ 5,653,370</b> | <b>\$ 7,441,588</b> | <b>\$ 3,674,815</b> | <b>\$ 7,334,269</b> | <b>\$ 3,821,230</b> | <b>52%</b> |
| <b><u>EXPENDITURES</u></b>         |                     |                     |                     |                     |                     |            |
| <b>Personnel</b>                   |                     |                     |                     |                     |                     |            |
| Total Personnel                    | \$ 523,282          | \$ 465,090          | \$ 246,768          | \$ 551,637          | \$ 240,673          | 44%        |
| Total Supplies                     | \$ 39,568           | \$ 25,350           | \$ 6,246            | \$ 32,600           | \$ 9,222            | 28%        |
| Total Maintenance                  | \$ 115,081          | \$ 91,702           | \$ 16,264           | \$ 113,000          | \$ 33,943           | 30%        |
| Total Miscellaneous                | \$ 261,069          | \$ 316,171          | \$ 158,892          | \$ 393,970          | \$ 164,615          | 42%        |
| Total Utilities                    | \$ 4,140,529        | \$ 4,429,037        | \$ 2,306,010        | \$ 4,891,350        | \$ 2,271,619        | 46%        |
| Total Cap Improvements             | \$ 218,980          | \$ 209,738          | \$ 143,336          | \$ 189,400          | \$ 125,873          | 66%        |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 5,298,510</b> | <b>\$ 5,537,087</b> | <b>\$ 2,877,515</b> | <b>\$ 6,171,957</b> | <b>\$ 2,845,945</b> | <b>46%</b> |
| REVENUES OVER/(UNDER) EXPENDITURES | \$ 354,860          | \$ 1,904,501        | \$ 797,299          | \$ 1,162,312        | \$ 975,285          |            |
| OTHER SOURCES                      | \$ 350,000          | \$ -                | \$ -                | \$ -                | \$ -                |            |
| OTHER USES                         | \$ 638,510          | \$ 1,480,000        | \$ 593,885          | \$ 1,144,926        | \$ 572,463          |            |
| (UNDER) EXPENDITURES & OTHER USES  | <b>\$ 66,350</b>    | <b>\$ 424,501</b>   | <b>\$ 203,414</b>   | <b>\$ 17,386</b>    | <b>\$ 402,822</b>   |            |

|  | 2021-2022    | 2022-2023       | YTD<br>2022-2023<br>JULY-DEC | 2023-2024<br>BUDGET | YTD<br>2023-2024<br>THRU 12/31/23 | % OF<br>BUDGET |
|--|--------------|-----------------|------------------------------|---------------------|-----------------------------------|----------------|
|  | ACTUAL       | ACTUAL          |                              |                     |                                   |                |
| <b><u>502-ELECTRIC D &amp; R FUND</u></b>    |              |                 |                              |                     |                                   |                |
| <b><u>REVENUES</u></b>                       |              |                 |                              |                     |                                   |                |
| <b>CHARGES FOR SERVICE</b>                   |              |                 |                              |                     |                                   |                |
| Total Charges for Service                    | \$ -         | \$ -            | \$ -                         | \$ -                | \$ -                              |                |
| Total Miscellaneous                          | \$ 68        | \$ 2,254        | \$ 751                       | \$ 100              | \$ 1,931                          |                |
| <b>RESERVES FROM PRIOR YEAR</b>              | \$ -         | \$ -            | \$ -                         | \$ -                | \$ -                              |                |
| <b>TOTAL REVENUES</b>                        | <b>\$ 68</b> | <b>\$ 2,254</b> | <b>\$ 751</b>                | <b>\$ 100</b>       | <b>\$ 1,931</b>                   |                |
| <b>(UNDER) EXPENDITURES &amp; OTHER USES</b> | <b>\$ 68</b> | <b>\$ 2,254</b> | <b>\$ 751</b>                | <b>\$ 100</b>       | <b>\$ 1,931</b>                   |                |



|                                   | 2021-2022           | 2022-2023         | YTD               |                   | YTD               |            |
|-----------------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|------------|
|                                   | ACTUAL              | ACTUAL            | 2022-2023         | 2023-2024         | 2023-2024         | % OF       |
|                                   |                     |                   | JULY-DEC          | BUDGET            | THRU 12/31/23     | BUDGET     |
| <b>503-ELECTRIC RESERVE FUND</b>  |                     |                   |                   |                   |                   |            |
| <b>REVENUES</b>                   |                     |                   |                   |                   |                   |            |
| <b>CHARGES FOR SERVICE</b>        |                     |                   |                   |                   |                   |            |
| Total Charges for Service         | \$ -                | \$ -              | \$ -              | \$ -              | \$ -              |            |
| Total Miscellaneous               | \$ 151              | \$ 4,377          | \$ 1,157          | \$ 200            | \$ 18,600         |            |
| <b>RESERVES FROM PRIOR YEAR</b>   | \$ -                | \$ -              | \$ -              | \$ -              | \$ -              |            |
| <b>TOTAL REVENUES</b>             | <b>\$ 151</b>       | <b>\$ 4,377</b>   | <b>\$ 1,157</b>   | <b>\$ 200</b>     | <b>\$ 18,600</b>  |            |
| (UNDER) EXPENDITURES & OTHER USES | \$ 151              | \$ 4,377          | \$ 1,157          | \$ 200            | \$ 18,600         |            |
| <b>EXPENDITURES</b>               |                     |                   |                   |                   |                   |            |
| <b>CAPITAL IMPROVEMENTS</b>       |                     |                   |                   |                   |                   |            |
| Total Cap Improvements            |                     |                   |                   | \$ 102,500        | \$ 52,532         | 51%        |
| <b>TOTAL EXPENDITURES</b>         |                     |                   |                   | <b>\$ 102,500</b> | <b>\$ 52,532</b>  | <b>51%</b> |
| OTHER SOURCES                     | \$ -                | \$ 730,000        | \$ 143,885        | \$ 544,926        | \$ 272,463        |            |
| OTHER USES                        | \$ 350,000          | \$ -              | \$ -              | \$ -              | \$ -              |            |
| (UNDER) EXPENDITURES & OTHER USES | <b>\$ (349,849)</b> | <b>\$ 734,377</b> | <b>\$ 145,042</b> | <b>\$ 442,626</b> | <b>\$ 238,531</b> |            |

## 501-ELECTRIC FUND DETAILS

|                                    | 2021-2022           | 2022-2023           | YTD                   |                     | YTD                        |                |
|------------------------------------|---------------------|---------------------|-----------------------|---------------------|----------------------------|----------------|
|                                    | ACTUAL              | ACTUAL              | 2022-2023<br>JULY-DEC | 2023-2024<br>BUDGET | 2023-2024<br>THRU 12/31/23 | % OF<br>BUDGET |
| <b>REVENUES</b>                    |                     |                     |                       |                     |                            |                |
| <b>SALES TAX</b>                   |                     |                     |                       |                     |                            |                |
| SALES TAX-UTILITIES                | \$ 181,709          | \$ 239,425          | \$ 122,700            | \$ 198,783          | \$ 123,715                 | 62%            |
| <b>Total Sales Tax</b>             | \$ 181,709          | \$ 239,425          | \$ 122,700            | \$ 198,783          | \$ 123,715                 | 62%            |
| <b>PERMITS/LICENSES/FEES</b>       |                     |                     |                       |                     |                            |                |
| 30% CREDIT BUREAU FEE              | \$ 210              | \$ 204              | \$ -                  | \$ -                | \$ (39)                    |                |
| INSUFFICIENT CHECK CHARGE          | \$ 158              | \$ 222              | \$ 158                | \$ 150              | \$ 192                     | 128%           |
| <b>Total Permits/Licenses/Fees</b> | \$ 367              | \$ 426              | \$ 158                | \$ 150              | \$ 152                     | 101%           |
| <b>CHARGES FOR SERVICES</b>        |                     |                     |                       |                     |                            |                |
| SALE OF ELECTRIC                   | \$ 5,388,796        | \$ 7,025,709        | \$ 3,500,484          | \$ 7,111,608        | \$ 3,616,193               | 51%            |
| ELECTRIC DISCOUNTS APPLIED         | \$ (22,939)         | \$ (26,990)         | \$ (12,740)           | \$ (31,243)         | \$ (14,284)                | 46%            |
| AMP REVENUE                        | \$ 17,822           | \$ (19,254)         | \$ (9,745)            | \$ (25,000)         | \$ -                       | 0%             |
| RECONNECTS                         | \$ 11,913           | \$ 7,817            | \$ 4,125              | \$ 5,000            | \$ 3,518                   | 70%            |
| PENALTY FEES-ELECTRIC              | \$ 71,886           | \$ 111,479          | \$ 50,937             | \$ 40,000           | \$ 42,582                  | 106%           |
| SERVICES CHARGES                   | \$ 63               | \$ -                | \$ -                  | \$ 50               | \$ -                       | 0%             |
| PROCESSING FEES                    |                     | \$ 10,408           | \$ -                  | \$ 25,000           | \$ 11,034                  | 44%            |
| RENTS & ROYALTIES                  | \$ -                | \$ 13,362           | \$ -                  | \$ 7,421            | \$ -                       | 0%             |
| SALE OF FIXED ASSETS               | \$ -                | \$ 16,500           | \$ 16,500             | \$ -                | \$ 76                      |                |
| <b>Total Charges for Services</b>  | \$ 5,467,541        | \$ 7,139,031        | \$ 3,549,561          | \$ 7,132,836        | \$ 3,659,118               | 51%            |
| <b>MISCELLANEOUS</b>               |                     |                     |                       |                     |                            |                |
| MISCELLANEOUS                      | \$ 3,730            | \$ 36,168           | \$ 1,010              | \$ 1,500            | \$ 17,610                  | 1174%          |
| COBRA INSURANCE REIMBURSEMENT      | \$ -                | \$ -                | \$ -                  | \$ -                | \$ -                       | 0%             |
| SUPER NOW INTEREST                 | \$ 24               | \$ 26,539           | \$ 1,386              | \$ 1,000            | \$ 20,635                  | 2064%          |
| DIVIDENDS                          | \$ -                | \$ -                | \$ -                  | \$ -                | \$ -                       |                |
| <b>Total Miscellaneous</b>         | \$ 3,754            | \$ 62,706           | \$ 2,396              | \$ 2,500            | \$ 38,245                  | 1530%          |
| <b>RESERVES FROM PRIOR YEAR</b>    | \$ -                | \$ -                | \$ -                  | \$ -                | \$ -                       |                |
| <b>TOTAL REVENUES</b>              | <b>\$ 5,653,370</b> | <b>\$ 7,441,588</b> | <b>\$ 3,674,815</b>   | <b>\$ 7,334,269</b> | <b>\$ 3,821,230</b>        | <b>52%</b>     |

## 501-ELECTRIC FUND DETAILS

|                            | 2021-2022  | 2022-2023  | YTD                   |                     | YTD                        |                |
|----------------------------|------------|------------|-----------------------|---------------------|----------------------------|----------------|
|                            | ACTUAL     | ACTUAL     | 2022-2023<br>JULY-DEC | 2023-2024<br>BUDGET | 2023-2024<br>THRU 12/31/23 | % OF<br>BUDGET |
| <b>EXPENDITURES</b>        |            |            |                       |                     |                            |                |
| <b>Personnel</b>           |            |            |                       |                     |                            |                |
| SUPERVISION                | \$ 66,184  | \$ 59,607  | \$ 27,607             | \$ 69,120           | \$ 33,489                  | 48%            |
| OPERATING                  | \$ 254,269 | \$ 209,688 | \$ 113,953            | \$ 250,200          | \$ 105,238                 | 42%            |
| CLERICAL                   | \$ 63,638  | \$ 58,714  | \$ 28,486             | \$ 61,816           | \$ 31,896                  | 52%            |
| PUBLIC WORKS DIRECTOR      | \$ 16,188  | \$ 16,636  | \$ 8,106              | \$ 18,553           | \$ 8,375                   | 45%            |
| OVERTIME                   | \$ 1,137   | \$ 2,898   | \$ 2,600              | \$ 5,200            | \$ 1,358                   | 26%            |
| OVERTIME-CLERICAL          | \$ -       | \$ -       | \$ -                  | \$ -                | \$ -                       | 0%             |
| FICA                       | \$ 30,397  | \$ 26,327  | \$ 13,421             | \$ 32,391           | \$ 13,183                  | 41%            |
| UNEMPLOYMENT               | \$ 480     | \$ 491     | \$ 20                 | \$ 1,236            | \$ 39                      | 3%             |
| WORKERS COMPENSATION       | \$ 13,339  | \$ 12,056  | \$ 12,056             | \$ 15,000           | \$ 5,379                   | 36%            |
| HEALTH INSURANCE           | \$ 32,917  | \$ 37,011  | \$ 19,239             | \$ 44,764           | \$ 17,860                  | 40%            |
| SHORT-TERM DISABILITY      |            |            |                       | \$ 1,436            | \$ 768                     | 53%            |
| LIFE INSURANCE             | \$ 458     | \$ 467     | \$ 244                | \$ 500              | \$ 159                     | 32%            |
| RETIREMENT                 | \$ 44,276  | \$ 41,194  | \$ 21,038             | \$ 51,421           | \$ 22,930                  | 45%            |
| Total Personnel            | \$ 523,282 | \$ 465,090 | \$ 246,768            | \$ 551,637          | \$ 240,673                 | 44%            |
| <b>SUPPLIES</b>            |            |            |                       |                     |                            |                |
| CHEMICAL SUPPLIES          | \$ -       | \$ 199     | \$ 199                | \$ 500              | \$ -                       | 0%             |
| COMPUTER SUPPLIES          | \$ 957     | \$ 98      | \$ 98                 | \$ 1,000            | \$ -                       | 0%             |
| GENERAL SUPPLIES           | \$ 80      | \$ -       | \$ -                  | \$ 100              | \$ 46                      | 46%            |
| JANITORIAL SUPPLIES        | \$ 253     | \$ 183     | \$ 152                | \$ 500              | \$ -                       | 0%             |
| OFFICE SUPPLIES            | \$ 31,756  | \$ 16,394  | \$ 4,169              | \$ 23,000           | \$ 8,964                   | 39%            |
| TOOLS                      | \$ 6,522   | \$ 8,476   | \$ 1,628              | \$ 7,500            | \$ 213                     | 3%             |
| Total Supplies             | \$ 39,568  | \$ 25,350  | \$ 6,246              | \$ 32,600           | \$ 9,222                   | 28%            |
| <b>MAINTENANCE</b>         |            |            |                       |                     |                            |                |
| BUILDING MAINTENANCE       | \$ 870     | \$ 1,457   | \$ 1,327              | \$ 3,500            | \$ 70                      | 2%             |
| EQUIPMENT MAINTENANCE      | \$ 107,530 | \$ 86,744  | \$ 14,387             | \$ 90,000           | \$ 33,418                  | 37%            |
| LIGHTING MAINTENANCE       | \$ 6,208   | \$ 3,350   | \$ -                  | \$ 15,000           | \$ -                       | 0%             |
| PUBLIC GROUNDS MAINTENANCE | \$ 474     | \$ (229)   | \$ 245                | \$ 500              | \$ -                       | 0%             |

**501-ELECTRIC FUND DETAILS**

|                                    | YTD                 |                     | YTD                   |                     | % OF<br>BUDGET   |
|------------------------------------|---------------------|---------------------|-----------------------|---------------------|------------------|
|                                    | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | 2022-2023<br>JULY-DEC | 2023-2024<br>BUDGET |                  |
| <i>VEHICLE MAINTENANCE</i>         | \$ (1)              | \$ 381              | \$ 306                | \$ 4,000            | \$ 455 11%       |
| <b>Total Maintenance</b>           | \$ 115,081          | \$ 91,702           | \$ 16,264             | \$ 113,000          | \$ 33,943 30%    |
| <b>MISCELLANEOUS</b>               |                     |                     |                       |                     |                  |
| <i>ADVERTISING</i>                 | \$ 458              | \$ 67               | \$ 67                 | \$ 200              | \$ 63 32%        |
| <i>EQUIPMENT HIRE</i>              | \$ -                | \$ -                | \$ -                  | \$ 1,000            | \$ (4) 0%        |
| <i>BOOKS &amp; PERIODICALS</i>     | \$ -                | \$ -                | \$ -                  | \$ -                | \$ - 0%          |
| <i>FUEL-MOTOR VEHICLES</i>         | \$ 11,613           | \$ 13,084           | \$ 6,273              | \$ 16,200           | \$ 4,946 31%     |
| <i>GENERAL INSURANCE</i>           | \$ 6,808            | \$ 7,239            | \$ 7,239              | \$ 7,963            | \$ 8,012 101%    |
| <i>MEMBERSHIPS</i>                 | \$ 1,317            | \$ 1,414            | \$ 213                | \$ 1,500            | \$ - 0%          |
| <i>MISCELLANEOUS</i>               | \$ 10,649           | \$ 1,534            | \$ 102                | \$ 2,500            | \$ 20 1%         |
| <i>RENT</i>                        | \$ 160              | \$ -                | \$ -                  | \$ 100              | \$ 350 350%      |
| <i>SALES TAX PAYABLE</i>           | \$ 181,688          | \$ 224,300          | \$ 104,244            | \$ 212,035          | \$ 117,789 56%   |
| <i>TRAVEL</i>                      | \$ -                | \$ 861              | \$ -                  | \$ 2,500            | \$ 118 5%        |
| <i>SAFETY &amp; TRAINING</i>       | \$ 285              | \$ 6,615            | \$ 1,272              | \$ 8,000            | \$ 287 4%        |
| <i>SPECIAL SERVICES</i>            | \$ 9,714            | \$ 18,565           | \$ 17,698             | \$ 35,700           | \$ 742 2%        |
| <i>STATE AUDIT</i>                 | \$ -                | \$ -                | \$ -                  | \$ -                | \$ - 0%          |
| <i>COMPUTER SOFTWARE</i>           | \$ -                | \$ -                | \$ -                  | \$ 53,800           | \$ 15,328 28%    |
| <i>CREDIT CARD SERVICE CHARGES</i> | \$ 34,795           | \$ 37,315           | \$ 19,191             | \$ 47,372           | \$ 14,920 31%    |
| <i>WEARING APPAREL</i>             | \$ 3,550            | \$ 4,708            | \$ 2,566              | \$ 5,000            | \$ 2,012 40%     |
| <i>CHARGE BACK ITEM FEE</i>        | \$ 32               | \$ 468              | \$ 26                 | \$ 100              | \$ 31 31%        |
| <i>BAD DEBT</i>                    | \$ -                | \$ -                | \$ -                  | \$ -                | \$ -             |
| <b>Total Miscellaneous</b>         | \$ 261,069          | \$ 316,171          | \$ 158,892            | \$ 393,970          | \$ 164,615 42%   |
| <b>UTILITIES</b>                   |                     |                     |                       |                     |                  |
| <i>UTILITIES-ELECTRIC</i>          | \$ 1,355            | \$ 1,300            | \$ 650                | \$ 1,456            | \$ 650 45%       |
| <i>UTILITIES-PURCHASE OF POWER</i> | \$ 4,135,284        | \$ 4,423,590        | \$ 2,303,267          | \$ 4,884,189        | \$ 2,268,869 46% |
| <i>UTILITIES-WATER</i>             | \$ 63               | \$ 26               | \$ -                  | \$ 420              | \$ 36 9%         |
| <i>UTILITIES-TELEPHONE</i>         | \$ 3,828            | \$ 4,120            | \$ 2,093              | \$ 5,285            | \$ 2,063 39%     |
| <b>Total Utilities</b>             | \$ 4,140,529        | \$ 4,429,037        | \$ 2,306,010          | \$ 4,891,350        | \$ 2,271,619 46% |
| <b>CAPITAL IMPROVEMENTS</b>        |                     |                     |                       |                     |                  |

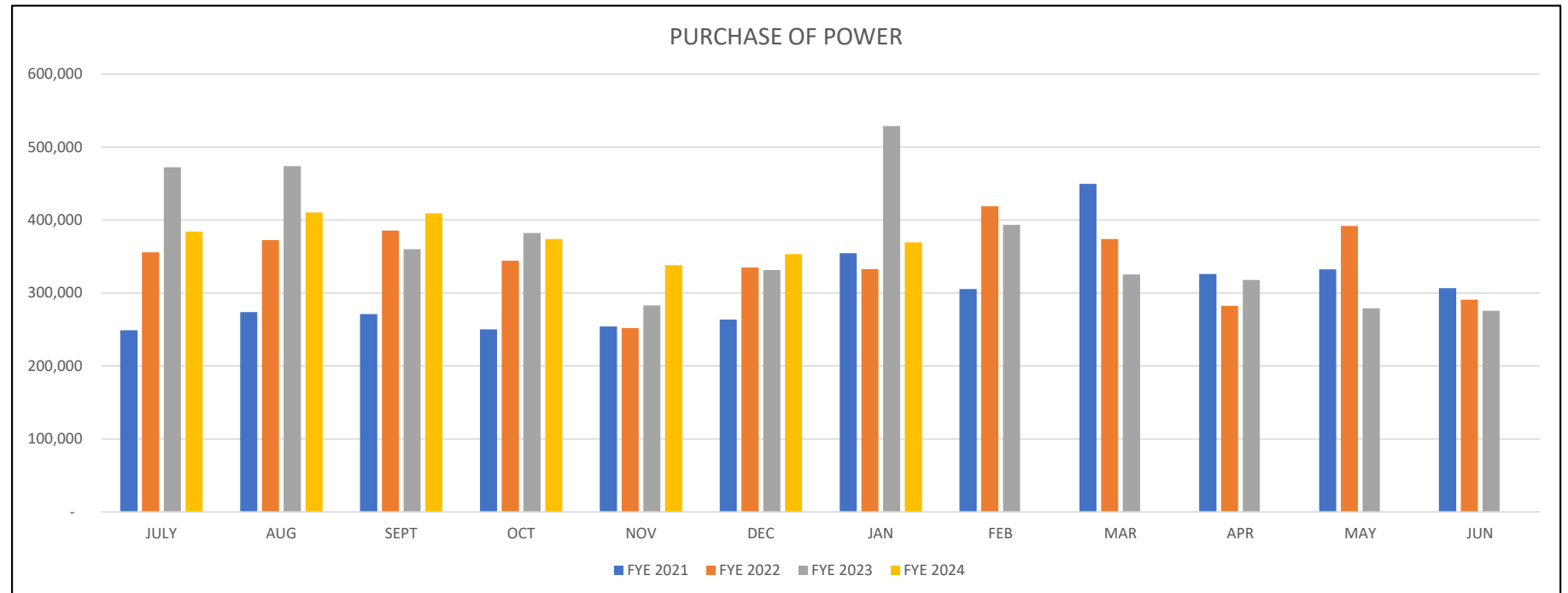
**501-ELECTRIC FUND DETAILS**

| 501-ELECTRIC FUND DETAILS          | YTD                 |                     |                       |                     | YTD                        | % OF BUDGET |
|------------------------------------|---------------------|---------------------|-----------------------|---------------------|----------------------------|-------------|
|                                    | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | 2022-2023<br>JULY-DEC | 2023-2024<br>BUDGET | 2023-2024<br>THRU 12/31/23 |             |
| CAPITAL OUTLAY-TRANSFORMERS        | \$ 19,551           | \$ 30,817           | \$ 30,817             | \$ -                | \$ (4)                     | 0%          |
| CAPITAL OUTLAY-POLES               | \$ 26,426           | \$ -                | \$ -                  | \$ -                | \$ -                       | 0%          |
| CAPITAL OUTLAY- ELECTRIC TRUCK     | \$ -                | \$ -                | \$ -                  | \$ -                | \$ -                       | 0%          |
| CAPITAL IMPROVEMENT-2 SHOP BAY     | \$ -                | \$ -                | \$ -                  | \$ -                | \$ -                       | 0%          |
| LED LIGHT UPGRADE-4TH STREET       | \$ -                | \$ 19,225           | \$ -                  | \$ -                | \$ -                       | 0%          |
| TRACATOR W/LOADER                  | \$ -                | \$ -                | \$ -                  | \$ -                | \$ -                       | 0%          |
| F550 W/DUMP BED                    | \$ -                | \$ -                | \$ -                  | \$ -                | \$ -                       | 0%          |
| DIGGER TRUCK                       | \$ -                | \$ 14,514           | \$ -                  | \$ 57,600           | \$ 28,328                  | 49%         |
| DIGGER TRUCK RENTAL                | \$ 73,500           | \$ 42,000           | \$ 31,500             | \$ -                | \$ -                       | 0%          |
| BUCKET TRUCK                       | \$ -                | \$ 2,862            | \$ -                  | \$ 30,300           | \$ 15,073                  | 50%         |
| VACUUM TRUCK                       | \$ -                | \$ -                | \$ -                  | \$ -                | \$ -                       | 0%          |
| GIS MAPPING                        | \$ -                | \$ -                | \$ -                  | \$ -                | \$ -                       | 0%          |
| SCENIC RIVER PLAZA PROJECT         | \$ -                | \$ -                | \$ -                  | \$ -                | \$ -                       | 0%          |
| GRAPPLE                            | \$ 0                | \$ -                | \$ -                  | \$ -                | \$ -                       | 0%          |
| 1/2 COP PAYMENT NOVEMBER           | \$ 79,338           | \$ 81,019           | \$ 81,019             | \$ 82,500           | \$ 82,476                  | 100%        |
| 1/2 COP PAYMENT MAY                | \$ 20,165           | \$ 19,301           | \$ -                  | \$ 19,000           | \$ -                       | 0%          |
| Total Cap Improvements             | \$ 218,980          | \$ 209,738          | \$ 143,336            | \$ 189,400          | \$ 125,873                 | 66%         |
| TOTAL EXPENDITURES                 | \$ 5,298,510        | \$ 5,537,087        | \$ 2,877,515          | \$ 6,171,957        | \$ 2,845,945               | 46%         |
| REVENUES OVER/(UNDER) EXPENDITURES | \$ 354,860          | \$ 1,904,501        | \$ 797,299            | \$ 1,162,312        | \$ 975,285                 |             |
| OTHER SOURCES                      | \$ 350,000          | \$ -                | \$ -                  | \$ -                | \$ -                       |             |
| OTHER USES                         | \$ 638,510          | \$ 1,480,000        | \$ 593,885            | \$ 1,144,926        | \$ 572,463                 |             |
| (UNDER) EXPENDITURES & OTHER USES  | \$ 66,350           | \$ 424,501          | \$ 203,414            | \$ 17,386           | \$ 402,822                 |             |

|  | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | YTD<br>2022-2023<br>JULY-DEC | 2023-2024<br>BUDGET | YTD<br>2023-2024<br>THRU 12/31/23 | % OF<br>BUDGET |
|--|---------------------|---------------------|------------------------------|---------------------|-----------------------------------|----------------|
| <b><u>502-ELECTRIC D &amp; R FUND</u></b>    |                     |                     |                              |                     |                                   |                |
| <b><u>REVENUES</u></b>                       |                     |                     |                              |                     |                                   |                |
| <b>CHARGES FOR SERVICE</b>                   |                     |                     |                              |                     |                                   |                |
| <i>SALE OF FIXED ASSETS</i>                  | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                              |                |
| <b>Total Charges for Service</b>             | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                              |                |
| <b>MISCELLANEOUS</b>                         |                     |                     |                              |                     |                                   |                |
| <i>SUPER NOW INTEREST</i>                    | \$ 68               | \$ 2,254            | \$ 751                       | \$ 100              | \$ 1,931                          |                |
| <i>CD INTEREST</i>                           | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                              |                |
| <i>OTHER INCOME-CD TO CHECKING</i>           | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                              |                |
| <b>Total Miscellaneous</b>                   | \$ 68               | \$ 2,254            | \$ 751                       | \$ 100              | \$ 1,931                          |                |
| <b>RESERVES FROM PRIOR YEAR</b>              | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                              |                |
| <b>TOTAL REVENUES</b>                        | <b>\$ 68</b>        | <b>\$ 2,254</b>     | <b>\$ 751</b>                | <b>\$ 100</b>       | <b>\$ 1,931</b>                   |                |
| <b>(UNDER) EXPENDITURES &amp; OTHER USES</b> | <b>\$ 68</b>        | <b>\$ 2,254</b>     | <b>\$ 751</b>                | <b>\$ 100</b>       | <b>\$ 1,931</b>                   |                |

|                                   | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | YTD<br>2022-2023<br>JULY-DEC | 2023-2024<br>BUDGET | YTD<br>2023-2024<br>THRU 12/31/23 | % OF<br>BUDGET |
|-----------------------------------|---------------------|---------------------|------------------------------|---------------------|-----------------------------------|----------------|
| <b>503-ELECTRIC RESERVE FUND</b>  |                     |                     |                              |                     |                                   |                |
| <b>REVENUES</b>                   |                     |                     |                              |                     |                                   |                |
| <b>CHARGES FOR SERVICE</b>        |                     |                     |                              |                     |                                   |                |
| SALE OF FIXED ASSETS              | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                              |                |
| Total Charges for Service         | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                              |                |
| <b>MISCELLANEOUS</b>              |                     |                     |                              |                     |                                   |                |
| SUPER NOW INTEREST                | \$ 151              | \$ 4,377            | \$ 1,157                     | \$ 200              | \$ 18,600                         |                |
| CD INTEREST                       | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                              |                |
| Total Miscellaneous               | \$ 151              | \$ 4,377            | \$ 1,157                     | \$ 200              | \$ 18,600                         |                |
| RESERVES FROM PRIOR YEAR          | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                              |                |
| TOTAL REVENUES                    | <b>\$ 151</b>       | <b>\$ 4,377</b>     | <b>\$ 1,157</b>              | <b>\$ 200</b>       | <b>\$ 18,600</b>                  |                |
| (UNDER) EXPENDITURES & OTHER USES | \$ 151              | \$ 4,377            | \$ 1,157                     | \$ 200              | \$ 18,600                         |                |
| <b>EXPENDITURES</b>               |                     |                     |                              |                     |                                   |                |
| <b>CAPITAL IMPROVEMENTS</b>       |                     |                     |                              |                     |                                   |                |
| CAPITAL OUTLAY-TRANSFORMERS       |                     |                     |                              | \$ 30,000           | \$ 3,660                          | 12%            |
| CAPITAL OUTLAY-POLES              |                     |                     |                              | \$ 25,000           | \$ -                              | 0%             |
| HYDROVAC TRUCK                    |                     |                     |                              | \$ 47,500           | \$ 48,872                         | 103%           |
| Total Cap Improvements            |                     |                     |                              | \$ 102,500          | \$ 52,532                         | 51%            |
| TOTAL EXPENDITURES                |                     |                     |                              | <b>\$ 102,500</b>   | <b>\$ 52,532</b>                  | <b>51%</b>     |
| OTHER SOURCES                     | \$ -                | \$ 730,000          | \$ 143,885                   | \$ 544,926          | \$ 272,463                        |                |
| OTHER USES                        | \$ 350,000          | \$ -                | \$ -                         | \$ -                | \$ -                              |                |
| (UNDER) EXPENDITURES & OTHER USES | <b>\$ (349,849)</b> | <b>\$ 734,377</b>   | <b>\$ 145,042</b>            | <b>\$ 442,626</b>   | <b>\$ 238,531</b>                 |                |

|          | JULY    | AUG     | SEPT    | OCT     | NOV     | DEC     | JAN     | FEB     | MAR     | APR     | MAY     | JUN     |
|----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| FYE 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 |
| FYE 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 |
| FYE 2023 | 472,392 | 474,004 | 360,098 | 382,275 | 282,875 | 331,624 | 528,787 | 393,307 | 325,565 | 317,806 | 279,129 | 275,729 |
| FYE 2024 | 384,031 | 410,302 | 409,137 | 373,977 | 338,125 | 353,298 | 369,541 |         |         |         |         |         |





**510-WATER FUND SUMMARY**

|                                   | 2021-2022         | 2022-2023         | YTD               |                   | YTD               |            |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------|
|                                   | ACTUAL            | ACTUAL            | 2022-2023         | 2023-2024         | 2023-2024         | % OF       |
|                                   |                   |                   | JULY-DEC          | BUDGET            | THRU 12/31/2023   | BUDGET     |
| <b><u>REVENUES</u></b>            |                   |                   |                   |                   |                   |            |
| <b>SALES TAX</b>                  |                   |                   |                   |                   |                   |            |
| Total Sales Tax                   | \$ 13,699         | \$ 14,108         | \$ 7,002          | \$ 13,597         | \$ 7,583          | 56%        |
| Total Other                       | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |            |
| Total Charges for Services        | \$ 904,626        | \$ 918,597        | \$ 499,907        | \$ 929,770        | \$ 428,596        | 46%        |
| Total Miscellaneous               | \$ 249            | \$ 19,951         | \$ 5,640          | \$ 2,600          | \$ 22,547         | 867%       |
| RESERVES FROM PRIOR YEAR          | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |            |
| <b>TOTAL REVENUES</b>             | <b>\$ 918,573</b> | <b>\$ 952,656</b> | <b>\$ 512,548</b> | <b>\$ 945,967</b> | <b>\$ 458,727</b> | <b>48%</b> |
| <b><u>EXPENDITURES</u></b>        |                   |                   |                   |                   |                   |            |
| <b>Personnel</b>                  |                   |                   |                   |                   |                   |            |
| Total Personnel                   | \$ 417,042        | \$ 346,844        | \$ 201,719        | \$ 389,494        | \$ 180,304        | 46%        |
| Total Supplies                    | \$ 8,683          | \$ 10,066         | \$ 3,632          | \$ 14,250         | \$ 4,751          | 33%        |
| Total Maintenance                 | \$ 106,938        | \$ 91,854         | \$ 29,805         | \$ 109,900        | \$ 28,315         | 26%        |
| Total Miscellaneous               | \$ 58,017         | \$ 64,024         | \$ 51,901         | \$ 89,920         | \$ 56,511         | 63%        |
| Total Utilities                   | \$ 119,832        | \$ 169,332        | \$ 84,264         | \$ 165,264        | \$ 86,782         | 53%        |
| Total Cap Improvements            | \$ 112,585        | \$ 147,858        | \$ 101,425        | \$ 135,411        | \$ 95,690         | 71%        |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 823,097</b> | <b>\$ 829,977</b> | <b>\$ 472,745</b> | <b>\$ 904,239</b> | <b>\$ 452,353</b> | <b>50%</b> |
| (UNDER) EXPENDITURES & OTHER USES | \$ 95,476         | \$ 122,679        | \$ 39,803         | \$ 41,728         | \$ 6,373          |            |
| OTHER SOURCES                     | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |            |
| OTHER USES                        | \$ -              | \$ -              | \$ -              | \$ 41,155         | \$ -              |            |
| (UNDER) EXPENDITURES & OTHER USES | <b>\$ 95,476</b>  | <b>\$ 122,679</b> | <b>\$ 39,803</b>  | <b>\$ 573</b>     | <b>\$ 6,373</b>   |            |

|  | 2021-2022     | 2022-2023       | YTD             |                 | YTD             |        |
|--|---------------|-----------------|-----------------|-----------------|-----------------|--------|
|  | ACTUAL        | ACTUAL          | 2022-2023       | 2023-2024       | 2023-2024       | % OF   |
|  |               |                 | JULY-DEC        | BUDGET          | THRU 12/31/2023 | BUDGET |
| <b><u>511-WATER D &amp; R FUND</u></b> |               |                 |                 |                 |                 |        |
| <b><u>REVENUES</u></b>                 |               |                 |                 |                 |                 |        |
| MISCELLANEOUS                          |               |                 |                 |                 |                 |        |
| Total Miscellaneous                    | \$ 182        | \$ 6,066        | \$ 2,022        | \$ 1,000        | \$ 5,197        |        |
| RESERVES FROM PRIOR YEAR               | \$ -          | \$ -            | \$ -            | \$ -            | \$ -            |        |
| <b>TOTAL REVENUES</b>                  | <b>\$ 182</b> | <b>\$ 6,066</b> | <b>\$ 2,022</b> | <b>\$ 1,000</b> | <b>\$ 5,197</b> |        |
| <b><u>EXPENDITURES</u></b>             |               |                 |                 |                 |                 |        |
| CAPITAL IMPROVEMENTS                   |               |                 |                 |                 |                 |        |
| Total Cap Improvements                 | \$ -          | \$ -            | \$ -            | \$ -            | \$ -            |        |
| <b>TOTAL EXPENDITURES</b>              | <b>\$ -</b>   | <b>\$ -</b>     | <b>\$ -</b>     | <b>\$ -</b>     | <b>\$ -</b>     |        |
| (UNDER) EXPENDITURES & OTHER USES      | \$ 182        | \$ 6,066        | \$ 2,022        | \$ 1,000        | \$ 5,197        |        |
| OTHER SOURCES                          |               |                 |                 |                 |                 |        |
| OTHER USES                             | \$ -          | \$ -            | \$ -            | \$ -            | \$ -            |        |
| (UNDER) EXPENDITURES & OTHER USES      | <b>\$ 182</b> | <b>\$ 6,066</b> | <b>\$ 2,022</b> | <b>\$ 1,000</b> | <b>\$ 5,197</b> |        |

|                                   | 2021-2022     | 2022-2023        | YTD             |                     | YTD                |        |
|-----------------------------------|---------------|------------------|-----------------|---------------------|--------------------|--------|
|                                   | ACTUAL        | ACTUAL           | 2022-2023       | 2023-2024           | 2023-2024          | % OF   |
|                                   |               |                  | JULY-DEC        | BUDGET              | THRU 12/31/2023    | BUDGET |
| <b><u>512-WATER RESERVE</u></b>   |               |                  |                 |                     |                    |        |
| <b><u>REVENUES</u></b>            |               |                  |                 |                     |                    |        |
| <b>OTHER</b>                      |               |                  |                 |                     |                    |        |
| Total Other                       | \$ -          | \$ -             | \$ -            | \$ 778,000          | \$ 31,083          | 4%     |
| Total Miscellaneous               | \$ 614        | \$ 20,482        | \$ 6,829        | \$ 549              | \$ 17,436          | 3176%  |
| RESERVES FROM PRIOR YEAR          | \$ -          | \$ -             | \$ -            | \$ 210,140          | \$ -               | 0%     |
| <b>TOTAL REVENUES</b>             | <b>\$ 614</b> | <b>\$ 20,482</b> | <b>\$ 6,829</b> | <b>\$ 988,689</b>   | <b>\$ 48,519</b>   |        |
| <b><u>EXPENDITURES</u></b>        |               |                  |                 |                     |                    |        |
| <b>MISCELLANEOUS</b>              |               |                  |                 |                     |                    |        |
| Total Miscellaneous               | \$ -          | \$ -             | \$ -            | \$ -                | \$ -               |        |
| Total Cap Improvements            | \$ -          | \$ -             | \$ -            | \$ 1,029,843        | \$ 80,272          | 8%     |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ -</b>   | <b>\$ -</b>      | <b>\$ -</b>     | <b>\$ 1,029,843</b> | <b>\$ 80,272</b>   |        |
| (UNDER) EXPENDITURES & OTHER USES | \$ 614        | \$ 20,482        | \$ 6,829        | \$ (41,155)         | \$ (31,753)        |        |
| OTHER SOURCES                     | \$ -          | \$ -             | \$ -            | \$ 41,155           | \$ -               |        |
| OTHER USES                        | \$ -          | \$ -             | \$ -            | \$ -                | \$ -               |        |
| (UNDER) EXPENDITURES & OTHER USES | <b>\$ 614</b> | <b>\$ 20,482</b> | <b>\$ 6,829</b> | <b>\$ (0)</b>       | <b>\$ (31,753)</b> |        |

## 510-WATER FUND DETAILS

|                             | 2021-2022  | 2022-2023  | YTD        |            | YTD             |        |
|-----------------------------|------------|------------|------------|------------|-----------------|--------|
|                             | ACTUAL     | ACTUAL     | 2022-2023  | 2023-2024  | 2023-2024       | % OF   |
|                             |            |            | JULY-DEC   | BUDGET     | THRU 12/31/2023 | BUDGET |
| <b>REVENUES</b>             |            |            |            |            |                 |        |
| <b>SALES TAX</b>            |            |            |            |            |                 |        |
| SALES TAX-UTILITIES         | \$ 13,699  | \$ 14,108  | \$ 7,002   | \$ 13,597  | \$ 7,583        | 56%    |
| Total Sales Tax             | \$ 13,699  | \$ 14,108  | \$ 7,002   | \$ 13,597  | \$ 7,583        |        |
| <b>OTHER</b>                |            |            |            |            |                 |        |
| RURAL SEWER GRANT           | \$ -       | \$ -       | \$ -       | \$ -       | \$ -            | 0%     |
| Total Other                 | \$ -       | \$ -       | \$ -       | \$ -       | \$ -            |        |
| <b>CHARGES FOR SERVICES</b> |            |            |            |            |                 |        |
| WATER SALES                 | \$ 839,084 | \$ 875,341 | \$ 480,981 | \$ 906,470 | \$ 415,165      | 46%    |
| WATER SOLD @ PLANT          | \$ 5,414   | \$ 4,215   | \$ 1,611   | \$ 2,500   | \$ 1,677        | 67%    |
| RECONNECTS                  | \$ 9,469   | \$ 5,913   | \$ 3,388   | \$ 2,500   | \$ 3,013        | 121%   |
| PENALTY FEES-WATER          | \$ 36,429  | \$ 17,204  | \$ 11,897  | \$ 5,000   | \$ 6,204        | 124%   |
| CONNECTIONS-WATER           | \$ 4,035   | \$ 2,030   | \$ 2,030   | \$ 2,500   | \$ 2,030        | 81%    |
| PRIMACY FEE-WATER           | \$ 9,607   | \$ 12,794  | \$ -       | \$ 9,500   | \$ 508          | 5%     |
| SERVICE CHARGES             | \$ 88      | \$ 50      | \$ -       | \$ 100     | \$ -            | 0%     |
| WATER TOWER RENTAL          | \$ -       | \$ -       | \$ -       | \$ 1,200   | \$ -            | 0%     |
| SALE OF FIXED ASSETS        | \$ 500     | \$ 1,050   | \$ -       | \$ -       | \$ -            | 0%     |
| Total Charges for Services  | \$ 904,626 | \$ 918,597 | \$ 499,907 | \$ 929,770 | \$ 428,596      | 46%    |
| <b>MISCELLANEOUS</b>        |            |            |            |            |                 |        |
| MISCELLANEOUS               | \$ -       | \$ 162     | \$ -       | \$ 600     | \$ 5,062        | 844%   |
| SUPER NOW INTEREST          | \$ 249     | \$ 19,789  | \$ 5,640   | \$ 2,000   | \$ 17,486       | 874%   |
| RENT-HEARTLAND METAL        | \$ -       | \$ -       | \$ -       | \$ -       | \$ -            | 0%     |
| Total Miscellaneous         | \$ 249     | \$ 19,951  | \$ 5,640   | \$ 2,600   | \$ 22,547       | 867%   |
| RESERVES FROM PRIOR YEAR    | \$ -       | \$ -       | \$ -       | \$ -       | \$ -            |        |
| TOTAL REVENUES              | \$ 918,573 | \$ 952,656 | \$ 512,548 | \$ 945,967 | \$ 458,727      | 48%    |

## EXPENDITURES

## 510-WATER FUND DETAILS

|                           | 2021-2022         | 2022-2023         | YTD                   |                     | YTD                          |                |
|---------------------------|-------------------|-------------------|-----------------------|---------------------|------------------------------|----------------|
|                           | ACTUAL            | ACTUAL            | 2022-2023<br>JULY-DEC | 2023-2024<br>BUDGET | 2023-2024<br>THRU 12/31/2023 | % OF<br>BUDGET |
| <b>Personnel</b>          |                   |                   |                       |                     |                              |                |
| SUPERVISION               | \$ 32,690         | \$ 31,174         | \$ 14,633             | \$ 37,498           | \$ 17,543                    | 47%            |
| OPERATING                 | \$ 217,786        | \$ 167,908        | \$ 98,181             | \$ 175,200          | \$ 84,892                    | 48%            |
| CLERICAL                  | \$ 35,896         | \$ 38,688         | \$ 19,469             | \$ 41,600           | \$ 20,279                    | 49%            |
| PUBLIC WORKS DIRECTOR     | \$ 16,188         | \$ 16,636         | \$ 8,106              | \$ 18,553           | \$ 8,375                     | 45%            |
| OVERTIME                  | \$ 7,132          | \$ 3,828          | \$ 3,310              | \$ 6,458            | \$ 268                       | 4%             |
| OVERTIME-CLERICAL         | \$ -              | \$ -              | \$ -                  | \$ 535              | \$ -                         | 0%             |
| FICA                      | \$ 23,918         | \$ 20,282         | \$ 10,751             | \$ 22,388           | \$ 9,624                     | 43%            |
| UNEMPLOYMENT              | \$ 496            | \$ 318            | \$ 21                 | \$ 969              | \$ 94                        | 10%            |
| WORKERS COMPENSATION      | \$ 12,559         | \$ 10,602         | \$ 10,602             | \$ 14,100           | \$ 7,199                     | 51%            |
| HEALTH INSURANCE          | \$ 38,247         | \$ 25,038         | \$ 16,002             | \$ 35,172           | \$ 15,721                    | 45%            |
| SHORT-TERM DISABILITY     |                   |                   |                       | \$ 1,126            | \$ 579                       | 51%            |
| LIFE INSURANCE            | \$ 411            | \$ 282            | \$ 176                | \$ 355              | \$ 123                       | 35%            |
| RETIREMENT                | \$ 31,720         | \$ 32,088         | \$ 20,468             | \$ 35,540           | \$ 15,608                    | 44%            |
| <b>Total Personnel</b>    | <b>\$ 417,042</b> | <b>\$ 346,844</b> | <b>\$ 201,719</b>     | <b>\$ 389,494</b>   | <b>\$ 180,304</b>            | <b>46%</b>     |
| <b>SUPPLIES</b>           |                   |                   |                       |                     |                              |                |
| CHEMICAL SUPPLIES         | \$ 3,748          | \$ 2,477          | \$ 2,477              | \$ 5,500            | \$ 1,487                     | 27%            |
| COMPUTER SUPPLIES         | \$ 300            | \$ -              | \$ -                  | \$ 400              | \$ -                         | 0%             |
| GENERAL SUPPLIES          | \$ 142            | \$ -              | \$ -                  | \$ 150              | \$ 46                        | 30%            |
| JANITORIAL SUPPLIES       | \$ 237            | \$ 290            | \$ 152                | \$ 400              | \$ 119                       | 30%            |
| OFFICE SUPPLIES           | \$ 2,128          | \$ 2,224          | \$ 979                | \$ 2,800            | \$ 1,938                     | 69%            |
| TOOLS                     | \$ 2,129          | \$ 5,075          | \$ 24                 | \$ 5,000            | \$ 1,161                     | 23%            |
| <b>Total Supplies</b>     | <b>\$ 8,683</b>   | <b>\$ 10,066</b>  | <b>\$ 3,632</b>       | <b>\$ 14,250</b>    | <b>\$ 4,751</b>              | <b>33%</b>     |
| <b>MAINTENANCE</b>        |                   |                   |                       |                     |                              |                |
| BUILDING MAINTENANCE      | \$ 2,639          | \$ 132            | \$ 9                  | \$ 2,000            | \$ -                         | 0%             |
| EQUIPMENT MAINTENANCE     | \$ 100,942        | \$ 85,018         | \$ 26,482             | \$ 100,000          | \$ 26,214                    | 26%            |
| PUBLIC GROUND MAINTENANCE | \$ 275            | \$ 1,331          | \$ -                  | \$ 400              | \$ -                         | 0%             |
| STREET MAINTENANCE        | \$ 1,494          | \$ 2,925          | \$ 2,925              | \$ 4,500            | \$ -                         | 0%             |
| REPAIR TOWER & FENCE      | \$ -              | \$ -              | \$ -                  | \$ -                | \$ -                         | 0%             |
| VEHICLE MAINTENANCE       | \$ 1,590          | \$ 2,448          | \$ 389                | \$ 3,000            | \$ 2,101                     | 70%            |

## 510-WATER FUND DETAILS

|                                 | YTD                 |                     | YTD                   |                     | % OF<br>BUDGET |
|---------------------------------|---------------------|---------------------|-----------------------|---------------------|----------------|
|                                 | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | 2022-2023<br>JULY-DEC | 2023-2024<br>BUDGET |                |
| <i>AMI METER UPGRADES</i>       | \$ -                | \$ -                | \$ -                  | \$ -                | 0%             |
| <b>Total Maintenance</b>        | \$ 106,938          | \$ 91,854           | \$ 29,805             | \$ 109,900          | 26%            |
| <b>MISCELLANEOUS</b>            |                     |                     |                       |                     |                |
| <i>ADVERTISING</i>              | \$ 1,163            | \$ 1,359            | \$ -                  | \$ 800              | 5%             |
| <i>BOOKS &amp; PERIODICALS</i>  | \$ -                | \$ -                | \$ -                  | \$ -                | 0%             |
| <i>FUEL-MOTOR VEHICLE</i>       | \$ 11,123           | \$ 11,367           | \$ 7,044              | \$ 14,720           | 32%            |
| <i>GENERAL INSURANCE</i>        | \$ 9,531            | \$ 10,135           | \$ 10,135             | \$ 11,600           | 97%            |
| <i>MEMBERSHIPS</i>              | \$ 2,483            | \$ 2,350            | \$ 1,461              | \$ 2,500            | 57%            |
| <i>MISCELLANEOUS</i>            | \$ 31               | \$ 244              | \$ 216                | \$ 300              | 0%             |
| <i>RENT</i>                     | \$ 520              | \$ -                | \$ -                  | \$ 1,000            | 0%             |
| <i>TRAVEL</i>                   | \$ 5,774            | \$ 4,208            | \$ 2,577              | \$ 4,000            | 23%            |
| <i>SAFETY EQUIPMENT</i>         | \$ 3,027            | \$ 590              | \$ 467                | \$ 2,000            | 10%            |
| <i>SPECIAL SERVICES</i>         | \$ 12,876           | \$ 20,456           | \$ 18,140             | \$ 15,900           | 58%            |
| <i>STATE AUDIT</i>              | \$ -                | \$ -                | \$ -                  | \$ -                | 0%             |
| <i>WEARING APPAREL</i>          | \$ 4,437            | \$ 2,631            | \$ 1,175              | \$ 3,500            | 33%            |
| <i>PRIMACY FEE</i>              | \$ 7,050            | \$ 10,685           | \$ 10,685             | \$ 10,800           | 116%           |
| <i>BAD DEBT</i>                 | \$ -                | \$ -                | \$ -                  | \$ -                | 0%             |
| <i>COMPUTER SOFTWARE</i>        | \$ -                | \$ -                | \$ -                  | \$ 22,800           | 66%            |
| <b>Total Miscellaneous</b>      | \$ 58,017           | \$ 64,024           | \$ 51,901             | \$ 89,920           | 63%            |
| <b>UTILITIES</b>                |                     |                     |                       |                     |                |
| <i>UTILITIES-ELECTRIC</i>       | \$ 115,377          | \$ 162,078          | \$ 80,767             | \$ 157,300          | 53%            |
| <i>UTILITIES-SEWER</i>          | \$ 431              | \$ 1,530            | \$ 698                | \$ 1,500            | 44%            |
| <i>UTILITIES-WATER</i>          | \$ 349              | \$ 1,266            | \$ 644                | \$ 1,494            | 31%            |
| <i>UTILITIES-TELEPHONE</i>      | \$ 3,676            | \$ 4,457            | \$ 2,155              | \$ 4,970            | 51%            |
| <b>Total Utilities</b>          | \$ 119,832          | \$ 169,332          | \$ 84,264             | \$ 165,264          | 53%            |
| <b>CAPITAL IMPROVEMENTS</b>     |                     |                     |                       |                     |                |
| <i>GIS MAPPING</i>              | \$ -                | \$ -                | \$ -                  | \$ -                | -              |
| <i>1/2 COP PAYMENT MAY</i>      | \$ 20,165           | \$ 19,301           | \$ -                  | \$ 20,911           | 0%             |
| <i>1/2 COP PAYMENT NOVEMBER</i> | \$ 79,338           | \$ 81,019           | \$ 81,019             | \$ 82,500           | 100%           |

**510-WATER FUND DETAILS**

|                                       | YTD                 |                     | YTD                   |                     | % OF<br>BUDGET               |
|---------------------------------------|---------------------|---------------------|-----------------------|---------------------|------------------------------|
|                                       | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | 2022-2023<br>JULY-DEC | 2023-2024<br>BUDGET |                              |
|                                       |                     |                     |                       |                     | 2023-2024<br>THRU 12/31/2023 |
| <i>CENTER ST WATER LINE REPLACEME</i> | \$ 200              | \$ -                | \$ -                  | \$ -                | \$ -                         |
| <i>CAPITAL OUTLAY-WELL #8</i>         | \$ -                | \$ -                | \$ -                  | \$ -                | \$ -                         |
| <i>New Service Truck/van</i>          |                     | \$ 17,800           | \$ -                  | \$ -                | \$ -                         |
| <i>HIGHWAY 19 SOUTH EXTENSION</i>     | \$ -                | \$ -                | \$ -                  | \$ -                | \$ -                         |
| <i>WATER ENGINEERING FEES</i>         | \$ 975              | \$ 9,332            | \$ -                  | \$ 20,000           | \$ 1,273 6%                  |
| <i>BACKHOE LEASE</i>                  | \$ 11,907           | \$ 11,907           | \$ 11,907             | \$ 12,000           | \$ 11,941 100%               |
| <i>Fencing</i>                        | \$ -                | \$ -                | \$ -                  | \$ -                | \$ -                         |
| <i>NEW WELL DESIGN</i>                | \$ -                | \$ 8,500            | \$ 8,500              | \$ -                | \$ -                         |
| <i>NEW WELL CONSTRUCTION</i>          | \$ -                | \$ -                | \$ -                  | \$ -                | \$ -                         |
| <i>NEW WELL CONSTRUCTION ADMIN</i>    | \$ -                | \$ -                | \$ -                  | \$ -                | \$ -                         |
| <i>RECONDITION 2 RETENTION TANKS</i>  | \$ -                | \$ -                | \$ -                  | \$ -                | \$ -                         |
| <i>DIAPHRAGM PUMP</i>                 | \$ -                | \$ -                | \$ -                  | \$ -                | \$ -                         |
| <b>Total Cap Improvements</b>         | \$ 112,585          | \$ 147,858          | \$ 101,425            | \$ 135,411          | \$ 95,690 71%                |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ 823,097</b>   | <b>\$ 829,977</b>   | <b>\$ 472,745</b>     | <b>\$ 904,239</b>   | <b>\$ 452,353 50%</b>        |
| (UNDER) EXPENDITURES & OTHER USES     | \$ 95,476           | \$ 122,679          | \$ 39,803             | \$ 41,728           | \$ 6,373                     |
| OTHER SOURCES                         | \$ -                | \$ -                | \$ -                  | \$ -                | \$ -                         |
| OTHER USES                            | \$ -                | \$ -                | \$ -                  | \$ 41,155           | \$ -                         |
| (UNDER) EXPENDITURES & OTHER USES     | <b>\$ 95,476</b>    | <b>\$ 122,679</b>   | <b>\$ 39,803</b>      | <b>\$ 573</b>       | <b>\$ 6,373</b>              |

|  | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | YTD<br>2022-2023<br>JULY-DEC | 2023-2024<br>BUDGET | YTD<br>2023-2024<br>THRU 12/31/2023 | % OF<br>BUDGET |
|--|---------------------|---------------------|------------------------------|---------------------|-------------------------------------|----------------|
| <b><u>511-WATER D &amp; R FUND</u></b> |                     |                     |                              |                     |                                     |                |
| <b><u>REVENUES</u></b>                 |                     |                     |                              |                     |                                     |                |
| <b>MISCELLANEOUS</b>                   |                     |                     |                              |                     |                                     |                |
| <i>SUPER NOW INTEREST</i>              | \$ 182              | \$ 6,066            | \$ 2,022                     | \$ 1,000            | \$ 5,197                            |                |
| <i>CD INTEREST</i>                     | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                                |                |
| <i>OTHER INCOME-CD TO CHECKING</i>     | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                                |                |
| <b>Total Miscellaneous</b>             | <b>\$ 182</b>       | <b>\$ 6,066</b>     | <b>\$ 2,022</b>              | <b>\$ 1,000</b>     | <b>\$ 5,197</b>                     |                |
| <b>RESERVES FROM PRIOR YEAR</b>        | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                                |                |
| <b>TOTAL REVENUES</b>                  | <b>\$ 182</b>       | <b>\$ 6,066</b>     | <b>\$ 2,022</b>              | <b>\$ 1,000</b>     | <b>\$ 5,197</b>                     |                |
| <b><u>EXPENDITURES</u></b>             |                     |                     |                              |                     |                                     |                |
| <b>CAPITAL IMPROVEMENTS</b>            |                     |                     |                              |                     |                                     |                |
| <i>MACARTHUR AVE WATER LINE</i>        | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                                |                |
| <b>Total Cap Improvements</b>          | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>                  | <b>\$ -</b>         | <b>\$ -</b>                         |                |
| <b>TOTAL EXPENDITURES</b>              | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>                  | <b>\$ -</b>         | <b>\$ -</b>                         |                |
| (UNDER) EXPENDITURES & OTHER USES      | \$ 182              | \$ 6,066            | \$ 2,022                     | \$ 1,000            | \$ 5,197                            |                |
| OTHER SOURCES                          |                     |                     |                              |                     |                                     |                |
| OTHER USES                             | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                                |                |
| (UNDER) EXPENDITURES & OTHER USES      | <b>\$ 182</b>       | <b>\$ 6,066</b>     | <b>\$ 2,022</b>              | <b>\$ 1,000</b>     | <b>\$ 5,197</b>                     |                |



|                                | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | YTD<br>2022-2023<br>JULY-DEC | 2023-2024<br>BUDGET | YTD<br>2023-2024<br>THRU 12/31/2023 | % OF<br>BUDGET |
|--------------------------------|---------------------|---------------------|------------------------------|---------------------|-------------------------------------|----------------|
| <b>512-WATER RESERVE</b>       |                     |                     |                              |                     |                                     |                |
| <b>REVENUES</b>                |                     |                     |                              |                     |                                     |                |
| <b>OTHER</b>                   |                     |                     |                              |                     |                                     |                |
| WATER GRANT FUND               |                     |                     |                              | \$ 778,000          | \$ 31,083                           | 4%             |
| Total Other                    | \$ -                | \$ -                | \$ -                         | \$ 778,000          | \$ 31,083                           | 4%             |
| <b>MISCELLANEOUS</b>           |                     |                     |                              |                     |                                     |                |
| SUPER NOW INTEREST             | \$ 614              | \$ 20,482           | \$ 6,829                     | \$ 549              | \$ 17,436                           | 3176%          |
| CD INTEREST                    | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                                |                |
| OTHER INCOME-CD TO CHECKING    | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                                |                |
| Total Miscellaneous            | \$ 614              | \$ 20,482           | \$ 6,829                     | \$ 549              | \$ 17,436                           | 3176%          |
| RESERVES FROM PRIOR YEAR       | \$ -                | \$ -                | \$ -                         | \$ 210,140          | \$ -                                | 0%             |
| TOTAL REVENUES                 | \$ 614              | \$ 20,482           | \$ 6,829                     | \$ 988,689          | \$ 48,519                           | 5%             |
| <b>EXPENDITURES</b>            |                     |                     |                              |                     |                                     |                |
| <b>MISCELLANEOUS</b>           |                     |                     |                              |                     |                                     |                |
| MISCELLANEOUS                  | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                                |                |
| Total Miscellaneous            | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                                |                |
| <b>CAPITAL IMPROVEMENTS</b>    |                     |                     |                              |                     |                                     |                |
| PAINT INSIDE TOWER-IND PARK    | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                                |                |
| PAINT OUTSIDE TOWER-IND PARK   | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                                |                |
| CENTER ST WATER LINE REPLACEME | \$ -                | \$ -                | \$ -                         | \$ 60,000           | \$ -                                | 0%             |
| FENCING                        | \$ -                | \$ -                | \$ -                         | \$ 40,000           | \$ -                                | 0%             |
| LEAD-SERVICE LINE INVENTORY    | \$ -                | \$ -                | \$ -                         | \$ 180,000          | \$ -                                | 0%             |
| NEW WELL DESIGN                | \$ -                | \$ -                | \$ -                         | \$ 634,343          | \$ 31,400                           | 5%             |
| NEW WELL CONSTRUCTION          | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                                |                |
| RECONDITION 2 RETENTION TANKS  | \$ -                | \$ -                | \$ -                         | \$ 68,000           | \$ -                                | 0%             |
| HYDROVAC TRUCK                 | \$ -                | \$ -                | \$ -                         | \$ 47,500           | \$ 48,872                           | 103%           |
| Total Cap Improvements         | \$ -                | \$ -                | \$ -                         | \$ 1,029,843        | \$ 80,272                           | 8%             |

|                                   |               |                  | YTD             |                     | YTD                |           |
|-----------------------------------|---------------|------------------|-----------------|---------------------|--------------------|-----------|
|                                   | 2021-2022     | 2022-2023        | 2022-2023       | 2023-2024           | 2023-2024          | % OF      |
|                                   | ACTUAL        | ACTUAL           | JULY-DEC        | BUDGET              | THRU 12/31/2023    | BUDGET    |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ -</b>   | <b>\$ -</b>      | <b>\$ -</b>     | <b>\$ 1,029,843</b> | <b>\$ 80,272</b>   | <b>8%</b> |
| (UNDER) EXPENDITURES & OTHER USES | \$ 614        | \$ 20,482        | \$ 6,829        | \$ (41,155)         | \$ (31,753)        |           |
| OTHER SOURCES                     | \$ -          | \$ -             | \$ -            | \$ 41,155           | \$ -               |           |
| OTHER USES                        | \$ -          | \$ -             | \$ -            | \$ -                | \$ -               |           |
| (UNDER) EXPENDITURES & OTHER USES | <b>\$ 614</b> | <b>\$ 20,482</b> | <b>\$ 6,829</b> | <b>\$ (0)</b>       | <b>\$ (31,753)</b> |           |

**520-SEWER FUND SUMMARY**

|                                   | 2021-2022           | 2022-2023           | YTD                   |                     | YTD                |            |
|-----------------------------------|---------------------|---------------------|-----------------------|---------------------|--------------------|------------|
|                                   | ACTUAL              | ACTUAL              | 2022-2023             | 2023-2024           | 2023-2024          | % OF       |
|                                   |                     |                     | JULY-DEC              | BUDGET              | THRU 12/31/23      | BUDGET     |
| <b>REVENUES</b>                   |                     |                     |                       |                     |                    |            |
| <b>PERMITS/LICENSES/FEES</b>      |                     |                     |                       |                     |                    |            |
| Total Permits/Licenses/Fees       | \$ -                | \$ -                | \$ -                  | \$ -                | \$ -               |            |
| Total Other                       | \$ 25,000           | \$ -                | \$ -                  | \$ -                | \$ -               |            |
| Total Charges for Services        | \$ 826,269          | \$ 1,049,582        | \$ 482,602.43         | \$ 1,190,427        | \$ 550,910         | 46%        |
| Total Miscellaneous               | \$ 1,075            | \$ 22,917           | \$ 1,352.23           | \$ 3,200            | \$ 6,648           | 208%       |
| RESERVES FROM PRIOR YEAR          | \$ -                | \$ -                | \$ -                  | \$ -                | \$ -               |            |
| <b>TOTAL REVENUES</b>             | <b>\$ 852,344</b>   | <b>\$ 1,072,499</b> | <b>\$ 483,954.66</b>  | <b>\$ 1,193,627</b> | <b>\$ 557,559</b>  | <b>47%</b> |
| <b>EXPENDITURES</b>               |                     |                     |                       |                     |                    |            |
| <b>Personnel</b>                  |                     |                     |                       |                     |                    |            |
| Total Personnel                   | \$ 316,512          | \$ 318,703          | \$ 169,338.77         | \$ 327,049          | \$ 148,632         | 45%        |
| Total Supplies                    | \$ 17,717           | \$ 6,899            | \$ 896.35             | \$ 10,100           | \$ 6,166           | 61%        |
| Total Maintenance                 | \$ 50,964           | \$ 61,558           | \$ 12,832.89          | \$ 74,000           | \$ 34,404          | 46%        |
| Total Miscellaneous               | \$ 89,957           | \$ 123,592          | \$ 54,791.06          | \$ 149,506          | \$ 80,413          | 54%        |
| Total Utilities                   | \$ 112,580          | \$ 162,359          | \$ 76,809.37          | \$ 188,216          | \$ 87,256          | 46%        |
| Total Cap Improvements            | \$ 504,046          | \$ 302,299          | \$ 244,394.62         | \$ 305,790          | \$ 247,428         | 81%        |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 1,091,777</b> | <b>\$ 975,410</b>   | <b>\$ 559,063.06</b>  | <b>\$ 1,054,661</b> | <b>\$ 604,297</b>  | <b>57%</b> |
| REVENUE OVER/(UNDER) EXPENDITURES | \$ (239,433)        | \$ 97,089           | \$ (75,108.40)        | \$ 138,966          | \$ (46,739)        |            |
| OTHER SOURCES                     | \$ 195,000          | \$ -                | \$ -                  | \$ -                | \$ -               |            |
| OTHER USES                        | \$ 14,000           | \$ -                | \$ -                  | \$ 67,408           | \$ -               |            |
| (UNDER) EXPENDITURES & OTHER USES | <b>\$ (58,433)</b>  | <b>\$ 97,089</b>    | <b>\$ (75,108.40)</b> | <b>\$ 71,557</b>    | <b>\$ (46,739)</b> |            |

|  | 2021-2022         | 2022-2023       | YTD                   | 2023-2024     | YTD                        | % OF   |
|--|-------------------|-----------------|-----------------------|---------------|----------------------------|--------|
|  | ACTUAL            | ACTUAL          | 2022-2023<br>JULY-DEC | BUDGET        | 2023-2024<br>THRU 12/31/23 | BUDGET |
| <b>521-SEWER D &amp; R</b>                   |                   |                 |                       |               |                            |        |
| <b>REVENUES</b>                              |                   |                 |                       |               |                            |        |
| <b>OTHER</b>                                 |                   |                 |                       |               |                            |        |
| Total Other                                  | \$ -              | \$ -            | \$ -                  | \$ -          | \$ -                       |        |
| Total Miscellaneous                          | \$ 263            | \$ 5,229        | \$ 1,743.31           | \$ 236        | \$ 4,480                   | 1898%  |
| RESERVES FROM PRIOR YEAR                     | \$ 194,737        | \$ -            | \$ -                  | \$ -          | \$ -                       | 0%     |
| <b>TOTAL REVENUES</b>                        | <b>\$ 195,000</b> | <b>\$ 5,229</b> | <b>\$ 1,743.31</b>    | <b>\$ 236</b> | <b>\$ 4,480</b>            |        |
| <b>EXPENDITURES</b>                          |                   |                 |                       |               |                            |        |
| <b>MAINTENANCE</b>                           |                   |                 |                       |               |                            |        |
| Total Maintenance                            | \$ -              | \$ -            | \$ -                  | \$ -          | \$ -                       | 0%     |
| Total Cap Improvements                       | \$ -              | \$ -            | \$ -                  | \$ -          | \$ -                       | 0%     |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$ -</b>       | <b>\$ -</b>     | <b>\$ -</b>           | <b>\$ -</b>   | <b>\$ -</b>                |        |
| REVENUE OVER/(UNDER) EXPENDITURES            | \$ 195,000        | \$ 5,229        | \$ 1,743.31           | \$ 236        | \$ 4,480                   |        |
| OTHER SOURCES                                | \$ -              | \$ -            | \$ -                  | \$ -          | \$ -                       | 0%     |
| OTHER USES                                   | \$ 195,000        | \$ -            | \$ -                  | \$ -          | \$ -                       | 0%     |
| <b>(UNDER) EXPENDITURES &amp; OTHER USES</b> | <b>\$ 0</b>       | <b>\$ 5,229</b> | <b>\$ 1,743.31</b>    | <b>\$ 236</b> | <b>\$ 4,480</b>            |        |

|                                      | 2021-2022        | 2022-2023       | YTD                |                   | YTD                |            |
|--------------------------------------|------------------|-----------------|--------------------|-------------------|--------------------|------------|
|                                      | ACTUAL           | ACTUAL          | 2022-2023          | 2023-2024         | 2023-2024          | % OF       |
|                                      |                  |                 | JULY-DEC           | BUDGET            | THRU 12/31/23      | BUDGET     |
| <b><u>522-SEWER RESERVE FUND</u></b> |                  |                 |                    |                   |                    |            |
| <b><u>REVENUES</u></b>               |                  |                 |                    |                   |                    |            |
| <b>OTHER</b>                         |                  |                 |                    |                   |                    |            |
| Total Other                          | \$ -             | \$ -            | \$ -               | \$ 892,000        | \$ 78,416          | 9%         |
| Total Miscellaneous                  | \$ 94            | \$ 3,134        | \$ 1,044.98        | \$ 84             | \$ 2,129           | 2535%      |
| RESERVES FROM PRIOR YEAR             | \$ -             | \$ -            | \$ -               | \$ 11,363         | \$ -               | 0%         |
| <b>TOTAL REVENUES</b>                | <b>\$ 94</b>     | <b>\$ 3,134</b> | <b>\$ 1,044.98</b> | <b>\$ 903,447</b> | <b>\$ 80,545</b>   | <b>9%</b>  |
| <b><u>EXPENDITURES</u></b>           |                  |                 |                    |                   |                    |            |
| <b>CAPITAL IMPROVEMENTS</b>          |                  |                 |                    |                   |                    |            |
| Total Cap Improvements               | \$ -             | \$ -            | \$ -               | \$ 970,855        | \$ 128,072         | 13%        |
| <b>TOTAL EXPENDITURES</b>            | <b>\$ -</b>      | <b>\$ -</b>     | <b>\$ -</b>        | <b>\$ 970,855</b> | <b>\$ 128,072</b>  | <b>13%</b> |
| REVENUE OVER/(UNDER) EXPENDITURES    | \$ 94            | \$ 3,134        | \$ 1,044.98        | \$ (67,408)       | \$ (47,527)        |            |
| OTHER SOURCES                        | \$ 14,000        | \$ -            | \$ -               | \$ 67,408         | \$ -               |            |
| OTHER USES                           |                  |                 |                    |                   |                    |            |
| (UNDER) EXPENDITURES & OTHER USES    | <b>\$ 14,094</b> | <b>\$ 3,134</b> | <b>\$ 1,044.98</b> | <b>\$ 0</b>       | <b>\$ (47,527)</b> |            |

## 520-SEWER FUND DETAILS

|                                    | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | YTD<br>2022-2023<br>JULY-DEC | 2023-2024<br>BUDGET | YTD<br>2023-2024<br>THRU 12/31/23 | % OF<br>BUDGET |
|------------------------------------|---------------------|---------------------|------------------------------|---------------------|-----------------------------------|----------------|
| <b>REVENUES</b>                    |                     |                     |                              |                     |                                   |                |
| <b>PERMITS/LICENSES/FEES</b>       |                     |                     |                              |                     |                                   |                |
| SEWER INSPECTIONS                  | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                              | 0%             |
| <b>Total Permits/Licenses/Fees</b> | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                              |                |
| <b>OTHER</b>                       |                     |                     |                              |                     |                                   |                |
| RURAL SEWER GRANT                  | \$ 25,000           | \$ -                | \$ -                         | \$ -                | \$ -                              | 0%             |
| <b>Total Other</b>                 | \$ 25,000           | \$ -                | \$ -                         | \$ -                | \$ -                              |                |
| <b>CHARGES FOR SERVICES</b>        |                     |                     |                              |                     |                                   |                |
| SEWER RECEIPTS                     | \$ 777,868          | \$ 1,016,956        | \$ 473,073                   | \$ 1,179,027        | \$ 540,593                        | 46%            |
| RECONNECTS                         | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                              | 0%             |
| PENALTY FEES-SEWER                 | \$ 43,297           | \$ 20,346           | \$ 9,530                     | \$ 8,000            | \$ 8,782                          | 110%           |
| CONNECTIONS-SEWER                  | \$ 2,086            | \$ -                | \$ -                         | \$ 500              | \$ 1,536                          | 307%           |
| PRIMACY FEES-SEWER                 | \$ 3,018            | \$ 2,981            | \$ -                         | \$ 2,900            | \$ -                              | 0%             |
| SERVICE CHARGES                    | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                              | 0%             |
| SALE OF FIXED ASSETS               | \$ -                | \$ 9,300            | \$ -                         | \$ -                | \$ -                              | 0%             |
| <b>Total Charges for Services</b>  | \$ 826,269          | \$ 1,049,582        | \$ 482,602                   | \$ 1,190,427        | \$ 550,910                        | 46%            |
| <b>MISCELLANEOUS</b>               |                     |                     |                              |                     |                                   |                |
| MISCELLANEOUS                      | \$ 1,075            | \$ 19,418           | \$ 1,352                     | \$ 3,200            | \$ 2,600                          | 81%            |
| SUPER NOW INTEREST                 | \$ -                | \$ 3,499            | \$ -                         | \$ -                | \$ 4,048                          | 0%             |
| CD INTEREST                        | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                              | 0%             |
| COP INTEREST INCOME                | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                              | 0%             |
| <b>Total Miscellaneous</b>         | \$ 1,075            | \$ 22,917           | \$ 1,352                     | \$ 3,200            | \$ 6,648                          | 208%           |
| <b>RESERVES FROM PRIOR YEAR</b>    | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                              |                |
| <b>TOTAL REVENUES</b>              | <b>\$ 852,344</b>   | <b>\$ 1,072,499</b> | <b>\$ 483,955</b>            | <b>\$ 1,193,627</b> | <b>\$ 557,559</b>                 | <b>47%</b>     |

## EXPENDITURES

Personnel

## **520-SEWER FUND DETAILS**

|                                   | YTD                 |                     | YTD                   |                     | % OF<br>BUDGET        |
|-----------------------------------|---------------------|---------------------|-----------------------|---------------------|-----------------------|
|                                   | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | 2022-2023<br>JULY-DEC | 2023-2024<br>BUDGET |                       |
| <i>SUPERVISION</i>                | \$ 32,962           | \$ 35,365           | \$ 18,824             | \$ 37,440           | \$ 17,278 46%         |
| <i>OPERATING</i>                  | \$ 147,816          | \$ 144,307          | \$ 73,295             | \$ 136,800          | \$ 57,529 42%         |
| <i>CLERICAL</i>                   | \$ 35,940           | \$ 38,420           | \$ 19,302             | \$ 40,560           | \$ 19,959 49%         |
| <i>PUBLIC WORKS DIRECTOR</i>      | \$ 16,188           | \$ 16,636           | \$ 8,106              | \$ 18,553           | \$ 8,375 45%          |
| <i>OVERTIME</i>                   | \$ 9,195            | \$ 5,370            | \$ 3,571              | \$ 6,215            | \$ 4,802 77%          |
| <i>OVERTIME-CLERICAL</i>          | \$ -                | \$ -                | \$ -                  | \$ 535              | \$ - 0%               |
| <i>FICA</i>                       | \$ 18,218           | \$ 16,652           | \$ 9,306              | \$ 19,208           | \$ 7,949 41%          |
| <i>UNEMPLOYMENT</i>               | \$ 419              | \$ 312              | \$ 26                 | \$ 431              | \$ 27 6%              |
| <i>WORKERS COMPENSATION</i>       | \$ 6,238            | \$ 6,179            | \$ 6,179              | \$ 6,811            | \$ 5,862 86%          |
| <i>HEALTH INSURANCE</i>           | \$ 25,219           | \$ 28,178           | \$ 15,683             | \$ 28,777           | \$ 12,523 44%         |
| <i>SHORT-TERM DISABILITY</i>      |                     |                     |                       | \$ 923              | \$ 459 50%            |
| <i>LIFE INSURANCE</i>             | \$ 239              | \$ 310              | \$ 176                | \$ 302              | \$ 99 33%             |
| <i>RETIREMENT</i>                 | \$ 24,076           | \$ 26,974           | \$ 14,869             | \$ 30,493           | \$ 13,771 45%         |
| <b>Total Personnel</b>            | <b>\$ 316,512</b>   | <b>\$ 318,703</b>   | <b>\$ 169,339</b>     | <b>\$ 327,049</b>   | <b>\$ 148,632 45%</b> |
| <b>SUPPLIES</b>                   |                     |                     |                       |                     |                       |
| <i>CHEMICAL SUPPLIES</i>          | \$ 2,371            | \$ 1,037            | \$ 51                 | \$ 2,000            | \$ 1,320 66%          |
| <i>COMPUTER SUPPLIES</i>          | \$ 235              | \$ -                | \$ -                  | \$ 500              | \$ - 0%               |
| <i>GENERAL SUPPLIES</i>           | \$ 224              | \$ -                | \$ -                  | \$ 100              | \$ 46 46%             |
| <i>JANITORIAL SUPPLIES</i>        | \$ 308              | \$ 386              | \$ 202                | \$ 500              | \$ 330 66%            |
| <i>LAB SUPPLIES</i>               | \$ 5,842            | \$ 374              | \$ 265                | \$ 3,000            | \$ 418 14%            |
| <i>OFFICE SUPPLIES</i>            | \$ 3,403            | \$ 2,176            | \$ 378                | \$ 2,000            | \$ 1,912 96%          |
| <i>TOOLS</i>                      | \$ 5,334            | \$ 2,926            | \$ -                  | \$ 2,000            | \$ 2,141 107%         |
| <b>Total Supplies</b>             | <b>\$ 17,717</b>    | <b>\$ 6,899</b>     | <b>\$ 896</b>         | <b>\$ 10,100</b>    | <b>\$ 6,166 61%</b>   |
| <b>MAINTENANCE</b>                |                     |                     |                       |                     |                       |
| <i>BUILDING MAINTENANCE</i>       | \$ 1,653            | \$ -                | \$ -                  | \$ 2,000            | \$ 2,736 137%         |
| <i>EQUIPMENT MAINTENANCE</i>      | \$ 46,674           | \$ 60,487           | \$ 12,782             | \$ 68,000           | \$ 30,580 45%         |
| <i>PUBLIC GROUNDS MAINTENANCE</i> | \$ 151              | \$ -                | \$ -                  | \$ 300              | \$ 6 2%               |
| <i>STREET MAINTENANCE</i>         | \$ 1,488            | \$ -                | \$ -                  | \$ 2,500            | \$ - 0%               |
| <i>VEHICLE MAINTENANCE</i>        | \$ 1,000            | \$ 1,071            | \$ 51                 | \$ 1,200            | \$ 1,081 90%          |
| <i>SEWER GRANT REIMB EXPENSES</i> | \$ -                | \$ -                | \$ -                  | \$ -                | \$ - 0%               |

## 520-SEWER FUND DETAILS

|                             | YTD                 |                     | YTD                   |                     | % OF<br>BUDGET  |
|-----------------------------|---------------------|---------------------|-----------------------|---------------------|-----------------|
|                             | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | 2022-2023<br>JULY-DEC | 2023-2024<br>BUDGET |                 |
| <b>Total Maintenance</b>    | \$ 50,964           | \$ 61,558           | \$ 12,833             | \$ 74,000           | \$ 34,404 46%   |
| <b>MISCELLANEOUS</b>        |                     |                     |                       |                     |                 |
| ADVERTISING                 | \$ 308              | \$ 33               | \$ 33                 | \$ 600              | \$ 35 6%        |
| FUEL                        | \$ 4,760            | \$ 6,257            | \$ 4,509              | \$ 8,034            | \$ 1,354 17%    |
| GENERAL INSURANCE           | \$ 11,028           | \$ 11,583           | \$ 11,583             | \$ 12,741           | \$ 12,819 101%  |
| MEMBERSHIPS                 | \$ 2,662            | \$ 2,166            | \$ -                  | \$ 2,500            | \$ 179 7%       |
| MISCELLANEOUS               | \$ 588              | \$ -                | \$ -                  | \$ 600              | \$ 58 10%       |
| TRAVEL                      | \$ 4,014            | \$ 1,623            | \$ 1,297              | \$ 3,500            | \$ 562 16%      |
| SAFETY & TRAINING           | \$ 8,186            | \$ 5,904            | \$ 2,099              | \$ 4,000            | \$ 3,136 78%    |
| SPECIAL SERVICES            | \$ 53,122           | \$ 90,916           | \$ 31,139             | \$ 89,200           | \$ 43,118 48%   |
| STATE AUDIT                 | \$ -                | \$ -                | \$ -                  | \$ -                | \$ - 0%         |
| WEARING APPAREL             | \$ 2,394            | \$ 2,395            | \$ 1,416              | \$ 2,530            | \$ 1,238 49%    |
| PRIMACY FEE                 | \$ 2,895            | \$ 2,715            | \$ 2,715              | \$ 3,000            | \$ 2,837 95%    |
| BAD DEBT                    | \$ -                | \$ -                | \$ -                  | \$ -                | \$ - 0%         |
| Exceleron                   | \$ -                | \$ -                | \$ -                  | \$ 22,800           | \$ 15,077 66%   |
| <b>Total Miscellaneous</b>  | \$ 89,957           | \$ 123,592          | \$ 54,791             | \$ 149,506          | \$ 80,413 54%   |
| <b>UTILITIES</b>            |                     |                     |                       |                     |                 |
| UTILITIES-ELECTRIC          | \$ 107,901          | \$ 154,814          | \$ 73,410             | \$ 178,592          | \$ 80,729 45%   |
| UTILITIES-SEWER             | \$ 1,560            | \$ 2,853            | \$ 1,326              | \$ 3,535            | \$ 3,090 87%    |
| UTILITIES-WATER             | \$ 1,464            | \$ 2,225            | \$ 1,249              | \$ 2,794            | \$ 1,977 71%    |
| UTILITIES-TELEPHONE         | \$ 1,656            | \$ 2,466            | \$ 825                | \$ 3,295            | \$ 1,459 44%    |
| <b>Total Utilities</b>      | \$ 112,580          | \$ 162,359          | \$ 76,809             | \$ 188,216          | \$ 87,256 46%   |
| <b>CAPITAL IMPROVEMENTS</b> |                     |                     |                       |                     |                 |
| INTEREST EXPENSE-COP 2017   | \$ -                | \$ -                | \$ -                  | \$ -                | \$ - 0%         |
| 1/2 COP PAYMENT NOVEMBER    | \$ 238,014          | \$ 243,056          | \$ 243,056            | \$ 243,056          | \$ 247,428 102% |
| 1/2 COP PAYMENT MAY         | \$ 60,496           | \$ 57,904           | \$ -                  | \$ 62,734           | \$ - 0%         |
| One Ton Hoist               | \$ -                | \$ 1,339            | \$ 1,339              | \$ -                | \$ - 0%         |
| GIS MAPPING                 | \$ -                | \$ -                | \$ -                  | \$ -                | \$ - 0%         |
| SCENIC RIVERS PLAZA PROJECT | \$ -                | \$ -                | \$ -                  | \$ -                | \$ - 0%         |



## 520-SEWER FUND DETAILS

|                                      | YTD                 |                     | YTD                   |                     | % OF<br>BUDGET        |
|--------------------------------------|---------------------|---------------------|-----------------------|---------------------|-----------------------|
|                                      | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | 2022-2023<br>JULY-DEC | 2023-2024<br>BUDGET |                       |
| <i>EASEMENTS</i>                     | \$ -                | \$ -                | \$ -                  | \$ -                | \$ - 0%               |
| <i>CAPITAL IMP-AEREATOR PUMP</i>     | \$ -                | \$ -                | \$ -                  | \$ -                | \$ - 0%               |
| <i>CAPITAL IMP-MANHOLE ALIGNMENT</i> | \$ -                | \$ -                | \$ -                  | \$ -                | \$ - 0%               |
| <i>2017 COP FEES</i>                 | \$ -                | \$ -                | \$ -                  | \$ -                | \$ - 0%               |
| <i>GRINDER PUMP STATION REPAIRS</i>  | \$ 107,427          | \$ -                | \$ -                  | \$ -                | \$ - 0%               |
| <i>HWY 19 SOUTH EXTENSION</i>        | \$ 65,859           | \$ -                | \$ -                  | \$ -                | \$ - 0%               |
| <i>SLUDGE BLANKET SCADA MONITORS</i> | \$ 32,250           | \$ -                | \$ -                  | \$ -                | \$ - 0%               |
| <b>Total Cap Improvements</b>        | \$ 504,046          | \$ 302,299          | \$ 244,395            | \$ 305,790          | \$ 247,428 81%        |
| <b>TOTAL EXPENDITURES</b>            | <b>\$ 1,091,777</b> | <b>\$ 975,410</b>   | <b>\$ 559,063</b>     | <b>\$ 1,054,661</b> | <b>\$ 604,297 57%</b> |
| REVENUE OVER/(UNDER) EXPENDITURES    | \$ (239,433)        | \$ 97,089           | \$ (75,108)           | \$ 138,966          | \$ (46,739)           |
| OTHER SOURCES                        | \$ 195,000          | \$ -                | \$ -                  | \$ -                | \$ -                  |
| OTHER USES                           | \$ 14,000           | \$ -                | \$ -                  | \$ 67,408           | \$ -                  |
| (UNDER) EXPENDITURES & OTHER USES    | <b>\$ (58,433)</b>  | <b>\$ 97,089</b>    | <b>\$ (75,108)</b>    | <b>\$ 71,557</b>    | <b>\$ (46,739)</b>    |

|                                   | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | YTD<br>2022-2023<br>JULY-DEC | 2023-2024<br>BUDGET | YTD<br>2023-2024<br>THRU 12/31/23 | % OF<br>BUDGET |
|-----------------------------------|---------------------|---------------------|------------------------------|---------------------|-----------------------------------|----------------|
| <b>521-SEWER D &amp; R</b>        |                     |                     |                              |                     |                                   |                |
| <b>REVENUES</b>                   |                     |                     |                              |                     |                                   |                |
| <b>OTHER</b>                      |                     |                     |                              |                     |                                   |                |
| ENGINEERING GRANT                 | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                              | 0%             |
| Total Other                       | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                              |                |
| <b>MISCELLANEOUS</b>              |                     |                     |                              |                     |                                   |                |
| SUPER NOW INTEREST                | \$ 263              | \$ 5,229            | \$ 1,743                     | \$ 236              | \$ 4,480                          | 1898%          |
| CD INTEREST                       | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                              | 0%             |
| Total Miscellaneous               | \$ 263              | \$ 5,229            | \$ 1,743                     | \$ 236              | \$ 4,480                          | 1898%          |
| <b>RESERVES FROM PRIOR YEAR</b>   | \$ 194,737          | \$ -                | \$ -                         | \$ -                | \$ -                              | 0%             |
| <b>TOTAL REVENUES</b>             | <b>\$ 195,000</b>   | <b>\$ 5,229</b>     | <b>\$ 1,743</b>              | <b>\$ 236</b>       | <b>\$ 4,480</b>                   |                |
| <b>EXPENDITURES</b>               |                     |                     |                              |                     |                                   |                |
| <b>MAINTENANCE</b>                |                     |                     |                              |                     |                                   |                |
| Total Maintenance                 | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                              | 0%             |
| Total Cap Improvements            | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                              | 0%             |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>                  | <b>\$ -</b>         | <b>\$ -</b>                       |                |
| REVENUE OVER/(UNDER) EXPENDITURES | \$ 195,000          | \$ 5,229            | \$ 1,743                     | \$ 236              | \$ 4,480                          |                |
| OTHER SOURCES                     | \$ -                | \$ -                | \$ -                         | \$ -                | \$ -                              | 0%             |
| OTHER USES                        | \$ 195,000          | \$ -                | \$ -                         | \$ -                | \$ -                              | 0%             |
| (UNDER) EXPENDITURES & OTHER USES | <b>\$ 0</b>         | <b>\$ 5,229</b>     | <b>\$ 1,743</b>              | <b>\$ 236</b>       | <b>\$ 4,480</b>                   |                |

|                                      | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | YTD<br>2022-2023<br>JULY-DEC | 2023-2024<br>BUDGET | YTD<br>2023-2024<br>THRU 12/31/23 | % OF<br>BUDGET |
|--------------------------------------|---------------------|---------------------|------------------------------|---------------------|-----------------------------------|----------------|
| <b><u>522-SEWER RESERVE FUND</u></b> |                     |                     |                              |                     |                                   |                |
| <b><u>REVENUES</u></b>               |                     |                     |                              |                     |                                   |                |
| <b>OTHER</b>                         |                     |                     |                              |                     |                                   |                |
| SEWER GRANT                          | \$ -                | \$ -                | \$ -                         | \$ 892,000          | \$ 78,416                         | 9%             |
| Total Other                          | \$ -                | \$ -                | \$ -                         | \$ 892,000          | \$ 78,416                         | 9%             |
| <b>MISCELLANEOUS</b>                 |                     |                     |                              |                     |                                   |                |
| SUPER NOW INTEREST                   | \$ 94               | \$ 3,134            | \$ 1,045                     | \$ 84               | \$ 2,129                          | 2535%          |
| Total Miscellaneous                  | \$ 94               | \$ 3,134            | \$ 1,045                     | \$ 84               | \$ 2,129                          | 2535%          |
| RESERVES FROM PRIOR YEAR             | \$ -                | \$ -                | \$ -                         | \$ 11,363           | \$ -                              | 0%             |
| <b>TOTAL REVENUES</b>                | <b>\$ 94</b>        | <b>\$ 3,134</b>     | <b>\$ 1,045</b>              | <b>\$ 903,447</b>   | <b>\$ 80,545</b>                  |                |
| <b><u>EXPENDITURES</u></b>           |                     |                     |                              |                     |                                   |                |
| <b>CAPITAL IMPROVEMENTS</b>          |                     |                     |                              |                     |                                   |                |
| CAPITAL IMP-MANHOLE RELINING         |                     |                     |                              | \$ -                | \$ -                              | 0%             |
| BONE BRAKE SEWER MAIN PROJECT        |                     |                     |                              | \$ -                | \$ -                              | 0%             |
| I/I EVALUATION- ENGINEERING FEES     |                     |                     |                              | \$ 72,850           | \$ -                              | 0%             |
| SEWER UPGRADES- Phase 2              |                     |                     |                              | \$ 850,505          | \$ 79,200                         | 9%             |
| HYDROVAC TRUCK                       |                     |                     |                              | \$ 47,500           | \$ 48,872                         | 103%           |
| Total Cap Improvements               | \$ -                | \$ -                | \$ -                         | \$ 970,855          | \$ 128,072                        |                |
| <b>TOTAL EXPENDITURES</b>            | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>                  | <b>\$ 970,855</b>   | <b>\$ 128,072</b>                 | <b>13%</b>     |
| REVENUE OVER/(UNDER) EXPENDITURES    | \$ 94               | \$ 3,134            | \$ 1,045                     | \$ (67,408)         | \$ (47,527)                       |                |
| OTHER SOURCES                        | \$ 14,000           | \$ -                | \$ -                         | \$ 67,408           | \$ -                              |                |
| OTHER USES                           |                     |                     |                              |                     |                                   |                |
| (UNDER) EXPENDITURES & OTHER USES    | <b>\$ 14,094</b>    | <b>\$ 3,134</b>     | <b>\$ 1,045</b>              | <b>\$ 0</b>         | <b>\$ (47,527)</b>                |                |

**FISCAL YEAR 2023-2024 ACTUALS (as of 12/31/2023)**

**SUMMARY OF REVENUES & EXPENSES**

| <b><u>Fund</u></b>        | <b><u>Beginning Bal</u></b> | <b><u>Revenues</u></b> | <b><u>Expenses</u></b> | <b><u>Xfers In</u></b> | <b><u>Xfers Out</u></b> | <b><u>Ending Balance</u></b> |
|---------------------------|-----------------------------|------------------------|------------------------|------------------------|-------------------------|------------------------------|
| 501-ELECTRIC FUND         | 412,442                     | 3,821,230              | 2,845,945              | -                      | 572,463                 | 815,263                      |
| 502-ELECTRIC D & R FUND   | 78,151                      | 1,931                  |                        |                        |                         | 80,082                       |
| 503-ELECTRIC RESERVE FUND | 753,598                     | 18,600                 | 52,532                 | 272,463                | -                       | 992,129                      |
| 510-WATER FUND            | 736,051                     | 458,727                | 452,353                | -                      | -                       | 742,424                      |
| 511-WATER D & R FUND      | 210,299                     | 5,197                  | -                      |                        | -                       | 215,495                      |
| 512-WATER RESERVE         | 710,131                     | 48,519                 | 80,272                 | -                      | -                       | 678,378                      |
| 520-SEWER FUND            | 181,488                     | 557,559                | 604,297                | -                      | -                       | 134,749                      |
| 521-SEWER D & R           | 181,294                     | 4,480                  | -                      | -                      | -                       | 185,774                      |
| 522-SEWER RESERVE FUND    | 108,672                     | 80,545                 | 128,072                | -                      |                         | 61,145                       |
| TOTAL ALL FUNDS           | <b>\$ 3,372,125</b>         | <b>\$ 4,996,787</b>    | <b>\$ 4,163,471</b>    | <b>\$ 272,463</b>      | <b>\$ 572,463</b>       | <b>\$ 3,905,441</b>          |

**\*\*As of 12/31/2023 (Pending Transfers & Adjustments)**

## RESERVE FUND BALANCE HISTORY

|                            | 2,020      | 2,021      | 2,022      | 2,023      | 2024 (*Estimate) | GOAL         | OVER/(SHORT) |
|----------------------------|------------|------------|------------|------------|------------------|--------------|--------------|
| 503- ELECTRIC RESERVE FUND | \$ 574,759 | \$ 369,070 | \$ 19,221  | \$ 753,593 | \$ 1,295,844     | \$ 1,324,628 | \$ (28,784)  |
| 512-WATER RESERVE          | \$ 685,334 | \$ 689,035 | \$ 689,649 | \$ 710,131 | \$ 734,209       | \$ 205,774   | \$ 528,435   |
| 522-SEWER RESERVE FUND     | \$ 77,050  | \$ 91,444  | \$ 105,538 | \$ 108,672 | \$ 178,635       | \$ 272,944   | \$ (94,309)  |

\*Pending transfers/Budget Adjustments

**2022-2023 SUMMARY- COST OF POWER (rolling 12 months)**

| <b>2022-2023</b>  | 2022            | 2022            | 2023           | 2023            | 2023          | 2023          | 2023          | 2023          | 2023          | 2023          | 2023          | 2023          | 2023          | NOV to NOV   |
|---|-----------------|-----------------|----------------|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|
|   | <b>November</b> | <b>December</b> | <b>January</b> | <b>February</b> | <b>March</b>  | <b>APRIL</b>  | <b>MAY</b>    | <b>JUNE</b>   | <b>JULY</b>   | <b>AUG</b>    | <b>SEPT</b>   | <b>OCT</b>    | <b>NOV</b>    |              |
| <b>CAPACITY</b>   |                 |                 |                |                 |               |               |               |               |               |               |               |               |               |              |
| <b>Peak Demand (MW)</b>   | 9.1             | 7.5             | 10.9           | 10.3            | 8.9           | 6.8           | 8.7           | 12.3          | 12            | 12.7          | 10            | 8.7           | 8.7           |              |
| Day   | 17              | 27              | 30             | 1               | 13            | 6             | 31            | 29            | 28            | 21            | 4             | 2             | 1             |              |
| Hour  | 8               | 11              | 18             | 9               | 10            | 9             | 17            | 17            | 16            | 16            | 15            | 17            | 9             |              |
| <b>Demand Costs</b>   |                 |                 |                |                 |               |               |               |               |               |               |               |               |               |              |
| Billed Demand (kW)  | 12,900          | 13,900          | 13,900         | 13,900          | 13,900        | 13,900        | 13,900        | 13,900        | 13,900        | 13,900        | 13,900        | 13,900        | 13,900        |              |
| Wholesale Demand Charge (\$/kW)                                       | 11.4912         | 9.7794          | 9.0919         | 10.4211         | 9.5566        | 9.6892        | 11.1092       | 10.5085       | 11.2721       | 10.6562       | 11.3036       | 11.2028       | 11.2083       |              |
| <b>Wholesale Demand Costs (\$)</b>                                    | \$ 148,236.43   | \$ 135,933.31   | \$ 126,377.19  | \$ 144,853.21   | \$ 132,836.82 | \$ 134,680.38 | \$ 154,418.13 | \$ 146,068.26 | \$ 156,681.55 | \$ 148,120.78 | \$ 157,119.58 | \$ 155,718.86 | \$ 155,795.88 |              |
| <b>ENERGY</b>   |                 |                 |                |                 |               |               |               |               |               |               |               |               |               |              |
| <b>Energy Costs</b>   |                 |                 |                |                 |               |               |               |               |               |               |               |               |               |              |
| Billed Energy & Losses (/kWh)   | 4,824,202       | 6,236,709       | 5,813,203      | 4,872,780       | 5,008,563     | 3,825,250     | 4,129,130     | 4,859,833     | 5,666,185     | 5,611,401     | 4,314,026     | 4,025,768     | 4,501,918     | 63,688,968   |
| Billed Energy & Losses (\$/kWh)                                       | 0.028717        | 0.047635        | 0.027870       | 0.026290        | 0.021994      | 0.018773      | 0.022811      | 0.027868      | 0.028896      | 0.032717      | 0.026197      | 0.022997      | 0.026437      |              |
| <b>Wholesale Energy Costs (\$)</b>                                    | \$138,536.61    | \$297,085.63    | \$162,013.97   | \$128,105.39    | \$110,158.33  | \$71,811.42   | \$94,189.58   | \$135,433.83  | \$163,730.08  | \$183,588.21  | \$113,014.54  | \$92,580.59   | \$119,017.21  |              |
| <b>POWER</b>  |                 |                 |                |                 |               |               |               |               |               |               |               |               |               |              |
| <b>Wholesale Capacity &amp; Energy Costs (\$)</b>                     | \$286,773.04    | \$433,018.95    | \$288,391.16   | \$272,958.59    | \$242,995.16  | \$206,491.80  | \$248,607.71  | \$281,502.09  | \$320,411.63  | \$331,708.98  | \$270,134.12  | \$248,299.45  | \$274,813.09  |              |
| <b>All-in Costs (\$/kWh)</b><br>(does not include local transmission) | 0.059445        | 0.069431        | 0.049610       | 0.056017        | 0.048516      | 0.053981      | 0.060208      | 0.057924      | 0.056548      | 0.059113      | 0.062618      | 0.061678      | 0.061044      |              |
| <b>LOCAL TRANSMISSION</b>   |                 |                 |                |                 |               |               |               |               |               |               |               |               |               |              |
| <b>Peak (KW)</b>  | 7,468.1         | 13,943.6        | 10,901.4       | 10,302.1        | 8,930.8       | 8,770.6       | 8,770.6       | 12,261.0      | 12,053.2      | 12,696.2      | 10,057.9      | 8,685.7       | 8,647.7       |              |
| <b>Transmission Rate (\$/kW)</b>                                      | 4.98            | 4.98            | 4.98           | 4.98            | 4.98          | 5.02          | 5.02          | 5.02          | 5.02          | 5.02          | 5.02          | 5.02          | 5.02          |              |
| <b>Total Transmission Cost (\$)</b>                                   | \$37,191.14     | \$69,439.13     | \$54,288.97    | \$51,304.46     | \$44,475.38   | \$44,028.41   | \$44,028.41   | \$61,550.22   | \$60,507.06   | \$63,734.92   | \$50,490.66   | \$43,602.21   | \$43,411.45   |              |
| <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   | \$19,572.57   | \$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>                                      |                 |                 | \$7,060.51     | \$0.00          | \$0.00        | \$0.00        | \$0.00        |               |               |               | \$21,485.77   | \$0.00        | \$0.00        |              |
| <b>Reserve Funding</b>  |                 |                 |                |                 |               |               |               |               | \$13,967.00   | \$13,967.00   | \$13,967.00   | \$13,967.00   | \$13,967.00   |              |
| <b>TOTAL BILLED TO CITY</b>   | \$343,536.75    | \$522,030.64    | \$369,313.21   | \$343,835.62    | \$307,043.11  | \$270,092.78  | \$312,208.70  | \$362,624.88  | \$414,458.27  | \$428,983.48  | \$375,650.12  | \$325,441.24  | \$351,764.11  | \$ 4,726,983 |
| <b>All-in Costs (\$/kWh)</b>  | \$0.071211      | \$0.083703      | \$0.063530     | \$0.070563      | \$0.061304    | \$0.070608    | \$0.075611    | \$0.074617    | \$0.073146    | \$0.076449    | \$0.087076    | \$0.080840    | \$0.078136    | \$0.074220   |
| Change from prior year  | (0.0456)        | 0.3948          | (0.0486)       | 0.1248          | (0.0472)      | (0.1621)      | 0.1139        | (0.1688)      | 0.0233        | 0.0537        | 0.1474        | 0.1676        | 0.0973        | 4.991%       |



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**Missouri Electric Commission  
Mid-Missouri Municipal Power Energy Pool Committee (MMMPEP)**

Thursday, January 18, 2024  
10:00 AM

Microsoft Teams – St Robert City Hall  
194 Eastlawn Ave, Ste E, St Robert, MO 65584

**AGENDA**

1. Call to order and welcome – J.T. Hardy, Chair
2. Consent
  - a. Approval of minutes from November 2, 2023
3. Updates/Reports
  - a. Operations
  - b. Solar Grant Update
  - c. Rate Studies
  - d. Distribution Audits
  - e. PURPA PPA template and admin fee
4. MMMPEP Closed Meeting
  - a. Approval of Closed Minutes from June 29, 2023
  - b. Contract Negotiations - Section 610.021 (12) RSMo.
5. Action Items
  - a. MMMPEP Resolution 01-2024 Plum Point Acquisition
  - b. Prepaid Natural Gas (Dogwood)
    - i. Natural Gas Supply Agreement
    - ii. Limited Assignment Agreement
    - iii. Asset Management Agreement
  - c. Exhibit M
  - d. Other
6. Other Business
7. Adjournment

*Next Quarterly MEC Meeting: March 7, 2024 at 8:00 AM*

MPUA Office & Training Center, Columbia, MO

The Missouri Electric Commission, MPUA Resource Services Corporation, and/or the Missouri Gas Commission may go into closed session at this meeting if such action is approved by a majority vote of the members who constitute a quorum, to discuss legal, confidential, or privileged matters under Section 610.021(1) RSMo; lease, purchase, sale of real estate under Section 610.021 (2) RSMo; or any other matter allowed to be closed under Section 610.021, RSMo.

LEAK PROTECTION PROGRAM POLICY  
CITY OF SALEM

City of Salem is changing our Leak Adjustment Policy effective February 1, 2024.

The following are qualifications for leak adjustments for the City of Salem:

1. It is the customer's responsibility to keep their plumbing system in good working order.
2. No customer shall receive more than one (1) leak adjustment that could incorporate a maximum of two (2) billing cycles during any twelve (12) month period.
3. To qualify for a leak adjustment, the eligible plumbing leak must generate a minimum additional charge of at least two (2) times the average of the past twelve (12) months' bills.
4. Adjustments on water bills will NOT be made on the following:
  - a. Residential Customers who do not have their own water meter.
  - b. *Commercial or Industrial Customers. (OPTIONAL)*
  - c. Premises left or abandoned without reasonable care for the plumbing system.
  - d. Leaks on irrigation systems or irrigation lines, leaks in water features such as fountains, etc., leaks on any water lines coming off the primary water service line, plumbing leaks in any structure other than the primary residence.
  - e. Negligent acts such as leaving water running.
  - f. Excess water charges not directly resulting from a qualifying plumbing leak.
  - g. Filling of swimming pools or leaks in swimming pools.
  - h. Watering of lawns or gardens.
  - i. *Master-metered multi-habitational accounts. (OPTIONAL)*
5. In the event of a qualifying leak adjustment, the customer will be responsible for paying their average bill. The average bill will be calculated using the previous twelve (12) months' bills, excluding the high bills pertaining to the qualifying leak. The leak adjustment amount will be reimbursed up to City of Salem's chosen protection limit less the customer's average bill.
6. The City of Salem shall not be obligated to make adjustments of any bills not submitted for adjustment within ninety (90) days from the billing date.
7. Customers must present proof that a leak has been repaired before an adjustment will be made. (i.e. copy of invoice for materials or bill from plumber)
8. In any case where a customer might incur a leak before there is three (3) months of average usage, an adjustment will not be made until they have established three (3) months of average usage.
9. Any enrolled customer may decline to participate in our ServLine Leak Protection Program by calling *Phone Number*. Any customer declining to participate in the program will be responsible for the full amount of their water bill with no adjustments being made. Our new City of Salem ServLine Program is the only way qualifying leak adjustments will be made for leaks occurring after February 1, 2024.



Telephone Consumer Protection Act (TCPA)

You agree, in order for us to service your account or to collect any amounts you may owe, we may contact you by telephone at any telephone number associated with your account, including wireless telephone numbers, which could result in charges to you. We may also contact you by sending text messages or emails, using any email address you provide us. Methods of contact may include using pre-recorded or artificial voice messages and/or the use of an automatic dialing device, as applicable.

I/We have read this disclosure and agree that the City of Salem may contact me/us as described above.

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

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

[This language is to be incorporated into the Salem Municipal Utilities Application form.]