

ELECTRIC FUND - FUND 605
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY26 Proposed	Difference 2026-2025	% Difference
605-3-4955-33200	UNBILLED ACCOUNTS RECEIVABLE	-\$31,671.17	\$0.00	\$0.00	\$0.00	0%
605-3-4955-37400	RESIDENTIAL	-\$4,204,675.26	-\$4,186,223.00	-\$4,269,950.00	-\$83,727.00	2%
605-3-4955-37401	REVENUE-COMMERCIAL-1PH	-\$659,330.39	-\$618,062.00	-\$708,839.00	-\$90,777.00	15%
605-3-4955-37403	REVENUE-COMMERCIAL INTERRUPTIB	-\$8,990.27	-\$10,889.00	-\$16,763.00	-\$5,874.00	54%
	COMMERCIAL	-\$668,320.66	-\$628,951.00	-\$725,602.00	-\$96,651.00	15%
605-3-4955-37406	SMALL INDUSTRIAL	-\$1,892,282.16	-\$1,861,047.00	-\$1,898,268.00	-\$37,221.00	2%
605-3-4955-37405	INDUSTRIAL	-\$2,489,544.23	-\$2,424,913.00	-\$2,473,410.00	-\$48,497.00	2%
605-3-4955-37404	LARGE INDUSTRIAL	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-3-4955-37411	STREETLIGHTS	-\$53,587.97	-\$63,443.00	-\$57,814.00	\$5,629.00	-9%
605-3-4955-37407	REVENUE-SECURITY LIGHTING	-\$5,299.87	-\$5,000.00	-\$5,292.00	-\$292.00	6%
605-3-4955-37409	REVENUE-OTHER DEPARTMENTS	-\$106,363.66	-\$135,583.00	-\$40,127.00	\$95,456.00	-70%
605-3-4955-37410	INTERDEPARTMENTAL SALES	-\$18,881.57	-\$20,000.00	-\$15,780.00	\$4,220.00	-21%
	OTHER DEPARTMENTS	-\$130,545.10	-\$160,583.00	-\$61,199.00	\$99,384.00	-62%
605-3-4955-37413	SMMPA O&M Revenue	-\$912,195.75	-\$676,033.00	-\$717,500.00	-\$41,467.00	6%
605-3-4955-37421	SMMPA LOR REIMBURSEMENT	-\$206,080.87	-\$205,075.00	-\$212,185.00	-\$7,110.00	3%
605-3-4955-37422	SMMPA CAPITAL REIMBURSEMENT	\$0.00	-\$65,000.00	-\$82,000.00	-\$17,000.00	26%
605-3-0000-33426	STATE AID-PERA	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-3-0000-33439	PERA PENSION OTHER REVENUE	-\$23,433.00	\$0.00	\$0.00	\$0.00	0%
605-3-4955-33435	STATE AID FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-3-4955-36200	MISCELLANEOUS INCOME	-\$85,471.21	-\$50,000.00	-\$50,000.00	\$0.00	0%
605-3-4955-36205	CASH-OVER/SHORT	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-3-4955-36210	INTEREST INCOME	-\$222,950.26	-\$25,000.00	-\$75,000.00	-\$50,000.00	200%
605-3-4955-36225	RADIO TOWER LEASE	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-3-4955-36231	HOUSE RENTAL	-\$11,400.00	-\$11,400.00	-\$12,000.00	-\$600.00	5%
605-3-4955-36240	REIMBURSEMENTS	-\$4,401.69	-\$5,000.00	-\$5,000.00	\$0.00	0%
605-3-4955-36241	REIMBURSEMENTS - SMMPA REBATES	-\$10,923.27	\$0.00	\$0.00	\$0.00	0%
605-3-4955-37103	ELECTRIC CONNECTION FEE	-\$16,000.00	-\$8,000.00	-\$8,000.00	\$0.00	0%
605-3-4955-37104	DIST ENERGY RESOURCE - SOLAR	-\$3,093.00	\$0.00	\$0.00	\$0.00	0%
605-3-4955-37412	LPR REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-3-4955-37414	SEWER/REFUSE COLLECTION	-\$7,987.00	-\$6,900.00	-\$8,500.00	-\$1,600.00	23%
605-3-4955-37415	CONTRIBUTED CAPITAL	-\$175,793.19	\$0.00	\$0.00	\$0.00	0%
605-3-4955-37416	ENERGY COST ADJ - RESIDENTIAL	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-3-4955-37417	ENERGY COST ADJ - COMMERCIAL	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-3-4955-37460	PENALTIES	-\$40,314.14	-\$27,500.00	-\$35,000.00	-\$7,500.00	27%
605-3-4955-39101	SALE OF FIXED ASSETS	-\$8,015.38	\$0.00	\$0.00	\$0.00	0%
605-3-4955-39200	TRF FROM GOLF	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-3-4955-39206	TRF FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	0%
	OTHER INCOME	-\$609,782.14	-\$133,800.00	-\$193,500.00	-\$59,700.00	45%
605-4-4955-391	PURCHASED POWER	\$6,297,476.63	\$6,401,508.00	\$5,638,135.00	-\$763,373.00	-12%
605-4-4956-218	SMMPA ENGINE LUBE OIL	\$9,446.04	\$8,000.00	\$8,000.00	\$0.00	0%
605-4-4956-219	SMMPA GAS & OIL ENGINE	\$91,715.98	\$75,000.00	\$75,000.00	\$0.00	0%
605-4-4956-231	SMMPA SAFETY	\$6,565.59	\$4,000.00	\$4,500.00	\$500.00	13%
605-4-4956-243	SMMPA SUPPLIES & CHEMICALS	\$18,910.47	\$20,000.00	\$28,000.00	\$8,000.00	40%
605-4-4956-368	SMMPA INSURANCE	\$60,668.60	\$47,240.00	\$60,000.00	\$12,760.00	27%
605-4-4956-386	SMMPA NATURAL GAS BLDG	\$329.83	\$500.00	\$500.00	\$0.00	0%
605-4-4956-393	SMMPA PLANT WATER USED	\$2,101.84	\$2,000.00	\$2,000.00	\$0.00	0%
605-4-4956-402	SMMPA PLANT BLDG MAINT	\$10,646.39	\$25,000.00	\$20,000.00	-\$5,000.00	-20%

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605-4-4956-409	SMMPA PLANT EQUIP. MAINT	\$22,426.32	\$55,000.00	\$55,000.00	\$0.00	0%
605-4-4956-435	SMMPA MISCELLANEOUS	\$2,731.32	\$25,000.00	\$25,000.00	\$0.00	0%
605-4-4956-450	TRAINING & SEMINARS	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4956-500	CAPITAL PROJECTS	\$248,681.60	\$225,000.00	\$82,000.00	-\$143,000.00	-64%
	SMMPA O&M EXPENSES	\$474,223.98	\$486,740.00	\$360,000.00	-\$126,740.00	-26%
605-4-4957-212	MOTOR FUELS	\$15,731.16	\$15,000.00	\$16,000.00	\$1,000.00	7%
605-4-4957-114	UNEMPLOYMENT BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4957-223	DISTRIBUTION OVERHEAD/UNDERGRO	-\$46,657.88	\$35,000.00	\$60,000.00	\$25,000.00	71%
605-4-4957-231	SAFETY EQUIP & TRAINING	\$13,644.98	\$15,000.00	\$0.00	-\$15,000.00	-100%
605-4-4957-241	STREET LIGHTING	\$11,391.97	\$20,000.00	\$20,000.00	\$0.00	0%
605-4-4957-242	SAFETY EQUIP TESTING	\$4,018.36	\$4,000.00	\$4,000.00	\$0.00	0%
605-4-4957-306	LINE LOCATES	\$2,586.77	\$3,000.00	\$3,000.00	\$0.00	0%
605-4-4957-307	LOAD MANAGEMENT	\$26,769.68	\$20,000.00	\$25,000.00	\$5,000.00	25%
605-4-4957-308	LOAD MANAGEMENT-MVEC	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4957-314	TRANSMISSION EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4957-441	OFF PEAK CUST EQUIPMENT	\$17,036.59	\$2,000.00	\$25,000.00	\$23,000.00	1150%
	Distribution/Transmission	\$44,521.63	\$114,000.00	\$153,000.00	\$39,000.00	34%
605-4-4957-233	ENERGY CONSER MATERIAL	\$480.08	\$500.00	\$500.00	\$0.00	0%
605-4-4957-234	ENERGY CONSERV MISC/EMP	\$4,779.95	\$7,000.00	\$7,000.00	\$0.00	0%
605-4-4957-235	ENERGY CONSERV APPLIANCE	\$10,923.27	\$0.00	\$0.00	\$0.00	0%
605-4-4957-236	ENERGY CONSERVATION C&I	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4957-237	ENERGY CONSERV LOW INCOME	\$0.00	\$5,000.00	\$5,500.00	\$500.00	10%
605-4-4957-239	ENERGY CONSERV LIGHT BULBS	\$0.00	\$0.00	\$0.00	\$0.00	0%
	Energy Conservation	\$16,183.30	\$12,500.00	\$13,000.00	\$500.00	4%
605-4-4955-420	DEPRECIATION	\$750,697.00	\$680,160.00	\$741,656.00	\$61,496.00	9%
605-4-4955-392	MVEC LOR PAYMENT	\$412,161.68	\$357,793.00	\$424,370.00	\$66,577.00	19%
605-4-4955-101	WAGES FULL-TIME	\$272,796.09	\$0.00	\$0.00	\$0.00	0%
605-4-4955-102	WAGES OVER-TIME	\$1,518.67	\$0.00	\$0.00	\$0.00	0%
605-4-4955-103	WAGES PART-TIME	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4955-115	VACATION ACCRUAL	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4955-121	EMPLOYER CONT. P E R A	\$20,306.33	\$0.00	\$0.00	\$0.00	0%
605-4-4955-122	EMPLOYER CONT. F I C A	\$18,926.70	\$0.00	\$0.00	\$0.00	0%
605-4-4955-123	EMPLOYER CONT. PFMLA	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4955-130	EMPLOYER PAID INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4955-131	HEALTH INSURANCE	\$37,330.08	\$0.00	\$0.00	\$0.00	0%
605-4-4955-132	DENTAL INSURANCE	\$3,591.43	\$0.00	\$0.00	\$0.00	0%
605-4-4955-133	LIFE & S-T DISABILITY INS	\$736.49	\$0.00	\$0.00	\$0.00	0%
605-4-4957-101	WAGES FULL TIME	\$384,262.91	\$0.00	\$0.00	\$0.00	0%
605-4-4957-102	WAGES OVERTIME	\$5,433.62	\$0.00	\$0.00	\$0.00	0%
605-4-4957-103	WAGES PART-TIME	\$2,376.50	\$0.00	\$0.00	\$0.00	0%
605-4-4957-106	WAGES ON-CALL	\$58,482.05	\$0.00	\$0.00	\$0.00	0%
605-4-4957-115	VACATION ACCRUAL	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4957-121	EMPLOYER CONT. P E R A	\$49,436.80	\$0.00	\$0.00	\$0.00	0%
605-4-4957-122	EMPLOYER CONT. F I C A	\$47,686.71	\$0.00	\$0.00	\$0.00	0%
605-4-4957-123	EMPLOYER CONT. PFMLA	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4957-130	EMPLOYER PAID INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4957-131	HEALTH INSURANCE	\$67,399.88	\$0.00	\$0.00	\$0.00	0%
605-4-4957-132	DENTAL INSURANCE	\$7,199.09	\$0.00	\$0.00	\$0.00	0%
605-4-4957-133	LIFE & S-T DISABILITY INS	\$1,810.10	\$0.00	\$0.00	\$0.00	0%
605-4-4957-151	WORKER'S COMP PREMIUM	\$1,289.69	\$0.00	\$1,354.00	\$1,354.00	0%
605-4-4958-101	WAGES FULL-TIME	\$579.46	\$0.00	\$0.00	\$0.00	0%
605-4-4958-121	EMPLOYER CONT. P E R A	\$43.46	\$0.00	\$0.00	\$0.00	0%
605-4-4958-122	EMPLOYER CONT. F I C A	\$40.75	\$0.00	\$0.00	\$0.00	0%
605-4-4958-123	EMPLOYER CONT. PFMLA	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4958-130	EMPLOYER PAID INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0%

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Account Code	Description	FY24 Actual	FY25 Budget	FY26 Proposed	Difference 2026-2025	% Difference
605-4-4958-131	HEALTH INSURANCE	\$159.20	\$0.00	\$0.00	\$0.00	0%
605-4-4958-132	DENTAL INSURANCE	\$16.46	\$0.00	\$0.00	\$0.00	0%
605-4-4958-133	LIFE & S.T. DISABILITY INS	\$3.26	\$0.00	\$0.00	\$0.00	0%
605-4-4959-101	WAGES FULL-TIME	\$226,792.18	\$1,217,709.00	\$1,413,196.00	\$195,487.00	16%
605-4-4959-102	WAGES OVERTIME	\$482.77	\$0.00	\$0.00	\$0.00	0%
605-4-4959-103	WAGES-PART TIME	\$0.00	\$20,000.00	\$30,000.00	\$10,000.00	50%
605-4-4959-104	CITY WAGES	\$4,332.63	\$0.00	\$0.00	\$0.00	0%
605-4-4959-105	CITY WAGES - STREETLIGHTS	\$45,660.08	\$0.00	\$0.00	\$0.00	0%
605-4-4959-106	WAGES ON-CALL	\$0.00	\$36,852.00	\$35,600.00	-\$1,252.00	-3%
605-4-4959-113	EMPLOYEE BENEFITS	\$0.00	\$9,700.00	\$0.00	-\$9,700.00	-100%
605-4-4959-114	UNEMPLOYMENT BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4959-115	VACATION ACCRUAL	\$33,092.61	\$0.00	\$0.00	\$0.00	0%
605-4-4959-121	EMPLOYER CONT. P E R A	\$20,467.01	\$95,592.00	\$106,541.00	\$10,949.00	11%
605-4-4959-122	EMPLOYER CONT. F I C A	\$19,156.38	\$97,605.00	\$108,859.00	\$11,254.00	12%
605-4-4959-123	EMPLOYER CONT. PFMLA	\$0.00	\$0.00	\$6,218.00	\$6,218.00	0%
605-4-4959-129	GERF CHANGE	\$6,026.00	\$0.00	\$0.00	\$0.00	0%
605-4-4959-130	EMPLOYER PAID INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4959-131	HEALTH INSURANCE	\$39,856.58	\$168,082.00	\$198,587.00	\$30,505.00	18%
605-4-4959-132	DENTAL INSURANCE	\$3,501.90	\$19,478.00	\$14,908.00	-\$4,570.00	-23%
605-4-4959-133	LIFE & S-T DISABILITY INS	\$790.42	\$3,639.00	\$3,865.00	\$226.00	6%
605-4-4959-135	OPEB EXPENSE	\$10,913.00	\$0.00	\$0.00	\$0.00	0%
605-4-4959-151	WORKER'S COMP PREMIUMS	\$22,892.37	\$29,024.00	\$17,292.00	-\$11,732.00	-40%
	Salary & Benefits	\$1,415,389.66	\$1,697,681.00	\$1,936,420.00	\$238,739.00	14%
605-4-4955-495	PAYMENT IN LIEU OF TAXES	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00	0%
605-4-4955-214	NP GENERATION GAS/OIL	\$2,862.07	\$5,000.00	\$5,000.00	\$0.00	0%
605-4-4955-224	EQUIPMENT REPAIRS	\$650.30	\$7,000.00	\$7,000.00	\$0.00	0%
605-4-4955-307	PAPERLESS CREDIT	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4955-313	NPUC-TRANS/STATION EQUIP	\$1,070.98	\$10,000.00	\$28,000.00	\$18,000.00	180%
605-4-4955-395	LPR EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4955-431	CASH (OVER) SHORT	\$6.62	\$0.00	\$0.00	\$0.00	0%
605-4-4955-500	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4955-501	CONTRA CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4955-552	NPUC-GENERATION MAINT	\$13.16	\$4,000.00	\$4,000.00	\$0.00	0%
605-4-4955-599	CREDIT-CAPITAL	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4955-610	DEBT SERVICE-INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4955-619	OTHER INTEREST EXPENSES	\$8,988.20	\$0.00	\$2,000.00	\$2,000.00	0%
	Production	\$13,591.33	\$26,000.00	\$46,000.00	\$20,000.00	77%
605-4-4958-438	BAD DEBT EXPENSE	\$18,230.25	\$0.00	\$2,500.00	\$2,500.00	0%
605-4-4959-200	SUPPLIES	\$4,147.11	\$7,000.00	\$7,000.00	\$0.00	0%
605-4-4959-207	COMPUTER SUPPORT SERVICES	\$13,129.70	\$12,000.00	\$14,000.00	\$2,000.00	17%
605-4-4959-224	GENERAL EXP-EQUIPMENT	\$16,060.82	\$11,000.00	\$15,000.00	\$4,000.00	36%
605-4-4959-225	GENERAL PLANT MAINTENANCE	\$9,011.91	\$25,000.00	\$33,000.00	\$8,000.00	32%
605-4-4959-230	MAINT/LEASE	\$8,833.34	\$6,000.00	\$8,500.00	\$2,500.00	42%
605-4-4959-301	AUDIT	\$6,225.00	\$5,000.00	\$5,100.00	\$100.00	2%
605-4-4959-303	ENGINEERING FEES	\$0.00	\$6,000.00	\$6,000.00	\$0.00	0%
605-4-4959-305	CIVIL LEGAL FEES	\$1,021.60	\$12,000.00	\$12,000.00	\$0.00	0%
605-4-4959-310	PROFESSIONAL SERVICES	\$1,192.31	\$20,000.00	\$20,000.00	\$0.00	0%
605-4-4959-320	POSTAGE	\$8,494.32	\$7,000.00	\$12,000.00	\$5,000.00	71%
605-4-4959-321	TELEPHONE	\$7,098.12	\$8,000.00	\$8,000.00	\$0.00	0%
605-4-4959-322	COMPUTER COMM/MAINT	\$7,801.68	\$20,000.00	\$20,000.00	\$0.00	0%
605-4-4959-330	TRAVEL, CONF, MILEAGE ALLOW.	\$1,638.06	\$7,000.00	\$7,000.00	\$0.00	0%
605-4-4959-340	ADVERTISING & PUBLICATIONS	\$925.34	\$3,000.00	\$3,000.00	\$0.00	0%
605-4-4959-369	INSURANCES	\$30,113.08	\$27,928.00	\$33,800.00	\$5,872.00	21%
605-4-4959-374	R.E.A.ANNEXATION	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4959-380	UTILITIES	\$39,257.05	\$25,000.00	\$25,000.00	\$0.00	0%
605-4-4959-384	REFUSE	\$329.47	\$500.00	\$500.00	\$0.00	0%

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605-4-4959-401	CONTRACTED SERVICES	\$42,897.64	\$250.00	\$1,000.00	\$750.00	300%
605-4-4959-408	VEHICLE MAINT	\$3,512.91	\$7,000.00	\$7,000.00	\$0.00	0%
605-4-4959-430	MISCELLANEOUS EXPENSE	\$52.88	\$4,000.00	\$4,000.00	\$0.00	0%
605-4-4959-431	CREDIT CARD EXPENSE	\$44,234.45	\$20,000.00	\$46,000.00	\$26,000.00	130%
605-4-4959-432	PRIOR PERIOD ADJUSTMENT	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4959-433	DUES & SUBSCRIPTIONS	\$14,667.89	\$16,000.00	\$17,000.00	\$1,000.00	6%
605-4-4959-440	REAL ESTATE TAXES	\$2,211.00	\$2,000.00	\$2,000.00	\$0.00	0%
605-4-4959-450	TRAINING & SEMINARS	\$7,189.06	\$8,000.00	\$10,000.00	\$2,000.00	25%
605-4-4959-460	LICENSE FEES/REGISTRATION	\$521.33	\$600.00	\$600.00	\$0.00	0%
605-4-4959-490	DONATIONS OTHER CIVIC ORG.	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4959-602	ST. & CTY ASSESSMENTS	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4959-620	ISSUANCE COSTS	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4959-621	ADMIN & GENERAL-BOND REFUN	\$0.00	\$0.00	\$0.00	\$0.00	0%
605-4-4959-720	OPERATING TRF - OUT	\$0.00	\$0.00	\$0.00	\$0.00	0%
	Admin & General	\$288,796.32	\$260,278.00	\$320,000.00	\$59,722.00	23%
	Total Revenues	-\$11,198,685.31	-\$10,405,068.00	-\$10,691,428.00	-\$286,360.00	
	Total Expenditures	\$9,753,041.53	\$10,076,660.00	\$9,672,581.00	-\$404,079.00	
	Grand Total					
	Revenue Over/(Under)	-\$1,445,643.78	-\$328,408.00	-\$1,018,847.00	-\$690,439.00	
	Expenditures					