

WATER FUND - FUND 604
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY26 Proposed	Difference 2026-2025	% Difference
604-3-4940-33200	UNBILLED ACCOUNTS RECEIVABLE	-\$3,150.66	\$0.00	\$0.00	0.00	0%
604-3-4940-37100	RESIDENTIAL	-\$1,276,733.01	-\$1,297,761.00	-\$1,584,718.00	-286,957.00	22%
604-3-4940-37101	COMMERCIAL	-\$465,678.57	-\$691,090.00	-\$584,646.00	106,444.00	-15%
604-3-4940-37103	WATER CONNECTION FEE	-\$46,566.00	-\$18,000.00	-\$20,000.00	-2,000.00	11%
604-3-4940-37105	WATER METER INCOME	-\$5,820.00	-\$5,000.00	-\$5,000.00	0.00	0%
	WATER HOOK-UP FEES	-\$52,386.00	-\$23,000.00	-\$25,000.00	-2,000.00	9%
604-3-0000-33426	STATE AID-PERA	\$0.00	\$0.00	\$0.00	0.00	0%
604-3-0000-33439	PERA PENSION OTHER REVENUE	-\$7,697.00	\$0.00	\$0.00	0.00	0%
604-3-0000-36100	SPECIAL ASSESSMENTS-CO	-\$308,200.00	\$0.00	\$0.00	0.00	0%
604-3-0000-39500	BOND PREMIUM AMORTIZATION	-\$34,424.64	\$0.00	\$0.00	0.00	0%
604-3-0000-39101	SALE OF FIXED ASSET	\$0.00	\$0.00	\$0.00	0.00	0%
604-3-4940-33400	GRANT INCOME	\$0.00	\$0.00	\$0.00	0.00	0%
604-3-4940-36200	MISCELLANEOUS INCOME	-\$11,590.41	-\$10,000.00	-\$10,000.00	0.00	0%
604-3-4940-36205	CASH-OVER/SHORT	\$0.00	\$0.00	\$0.00	0.00	0%
604-3-4940-36210	INTEREST INCOME	-\$120,224.23	-\$15,000.00	-\$50,000.00	-35,000.00	233%
604-3-4940-36225	RADIO TOWER LEASE	\$0.00	\$0.00	\$0.00	0.00	0%
604-3-4940-36240	REIMBURSEMENTS	-\$1,350.18	-\$2,000.00	-\$2,000.00	0.00	0%
604-3-4940-37102	WATER SALES-ELEC.DISTR.	-\$10,558.62	-\$5,000.00	\$5,000.00	10,000.00	-200%
604-3-4940-37150	WAC INCOME	\$0.00	-\$5,000.00	-\$5,000.00	0.00	0%
604-3-4940-37409	REVENUE-OUTSIDE SERVICES	\$0.00	\$0.00	\$0.00	0.00	0%
604-3-4940-37414	SEWER/REFUSE COLLECTION	-\$7,987.00	-\$710.00	-\$11,000.00	-10,290.00	1449%
604-3-4940-37415	CAPITAL CONTRIBUTION	\$0.00	\$0.00	\$0.00	0.00	0%
604-3-4940-37460	PENALTIES	-\$9,180.40	-\$7,400.00	-\$7,500.00	-100.00	1%
604-3-4940-39200	TRF FROM GOLF	\$0.00	\$0.00	\$0.00	0.00	0%
604-3-4940-39201	TRANSFER IN	-\$29,826.00	\$0.00	\$0.00	0.00	0%
604-3-4940-39206	TRF FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	0.00	0%
	OTHER INCOME	-\$541,038.48	-\$45,110.00	-\$80,500.00	-35,390.00	78%
604-4-4941-213	GEN-SET FUEL	\$890.21	\$2,000.00	\$2,000.00	0.00	0%
604-4-4941-390	NATURAL GAS-10TH AVE BOOST	\$661.74	\$2,000.00	\$2,000.00	0.00	0%
604-4-4941-392	ELECTRICITY USED	\$106,363.66	\$110,000.00	\$110,000.00	0.00	0%
604-4-4941-394	NATURAL GAS-FILTER #3	\$928.06	\$3,500.00	\$3,500.00	0.00	0%
	POWER USED	\$108,843.67	\$117,500.00	\$117,500.00	0.00	0%
604-4-4942-309	SYSTEM WATER TESTING	\$4,052.67	\$3,000.00	\$3,000.00	0.00	0%
604-4-4942-385	PURIFICATION.	\$55,415.79	\$55,000.00	\$55,000.00	0.00	0%
	PURIFICATION	\$59,468.46	\$58,000.00	\$58,000.00	0.00	0%
604-4-4943-212	MOTOR FUELS	\$7,073.17	\$8,500.00	\$7,000.00	-1,500.00	-18%
604-4-4943-106	WAGES ON-CALL	\$24,684.88	\$0.00	\$27,518.00	27,518.00	0%
604-4-4943-226	HYDRANTS	\$1,983.67	\$2,500.00	\$5,000.00	2,500.00	100%
604-4-4943-227	LEAK DETECTION	\$3,800.00	\$5,000.00	\$4,500.00	-500.00	-10%
604-4-4943-229	MAINT.-WELLS.-PUMPS	\$17,273.10	\$15,000.00	\$15,000.00	0.00	0%
604-4-4943-233	DISTRIBUTION.	\$5,776.35	\$8,000.00	\$8,000.00	0.00	0%
604-4-4943-244	WELLHEAD PROTECTION PLAN	\$0.00	\$500.00	\$500.00	0.00	0%
604-4-4943-403	WATER MAIN REPAIR	\$758.01	\$20,000.00	\$20,000.00	0.00	0%
604-4-4943-407	WATER TOWER MAINT.	\$5,491.68	\$5,000.00	\$5,000.00	0.00	0%
604-4-4943-500	CAPITAL OUTLAY (4943)	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4943-501	CONTRA CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	0.00	0%
	DISTRIBUTION	\$66,840.86	\$64,500.00	\$92,518.00	28,018.00	43%
604-4-4940-420	DEPRECIATION	\$516,951.57	\$525,000.00	\$530,003.00	5,003.00	1%

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604-4-4940-610	DEBT SERVICE-INTEREST	\$123,211.49	\$140,438.00	\$131,163.00	-9,275.00	-7%
604-4-4940-619	OTHER INTEREST EXPENSES	\$2,744.58	\$650.00	\$700.00	50.00	8%
604-4-4940-625	ACCRUED INT- 2014A	\$0.00	\$0.00	\$0.00	0.00	0%
	Debt & Other Interest	\$125,956.07	\$141,088.00	\$131,863.00	-9,225.00	-7%
604-4-4941-121	EMPLOYER CONT. P E R A	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4941-122	EMPLOYER CONT. F I C A	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4942-101	WAGES FULL TIME	\$908.28	\$0.00	\$0.00	0.00	0%
604-4-4942-103	WAGES PART TIME	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4942-121	EMPLOYER CONT. P E R A	\$68.12	\$0.00	\$0.00	0.00	0%
604-4-4942-122	EMPLOYER CONT. F I C A	\$62.64	\$0.00	\$0.00	0.00	0%
604-4-4942-130	EMPLOYER PAID INSURANCE	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4942-131	HEALTH INSURANCE	\$232.06	\$0.00	\$0.00	0.00	0%
604-4-4942-132	DENTAL INSURANCE	\$34.53	\$0.00	\$0.00	0.00	0%
604-4-4942-133	LIFE & S.T. DISABILITY INS	\$4.20	\$0.00	\$0.00	0.00	0%
604-4-4942-171	WAGES PURIFICATION	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4943-010	CIP 2010	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4943-011	WAGES CIP 2009	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4943-012	WAGES AMR	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4943-013	CIP 2015	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4943-101	WAGES FULL-TIME	\$225,554.01	\$0.00	\$0.00	0.00	0%
604-4-4943-102	WAGES OVERTIME	\$526.99	\$0.00	\$0.00	0.00	0%
604-4-4943-103	WAGES PART-TIME	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4943-104	WAGES FULL-TIME (SANITARY)	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4943-105	WAGES FULL-TIME (STORM SW)	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4943-113	EMPLOYEE BENEFITS	\$1,225.00	\$0.00	\$0.00	0.00	0%
604-4-4943-114	WAGES CITY	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4943-115	VACATION ACCRUAL	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4943-121	EMPLOYER CONT. P E R A	\$17,763.68	\$0.00	\$0.00	0.00	0%
604-4-4943-122	EMPLOYER CONT. F I C A	\$17,417.88	\$0.00	\$0.00	0.00	0%
604-4-4943-129	GERF CHANGE	-\$57,812.00	\$0.00	\$0.00	0.00	0%
604-4-4943-130	EMPLOYER PAID INSURANCE	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4943-131	HEALTH INSURANCE	\$41,052.30	\$0.00	\$0.00	0.00	0%
604-4-4943-132	DENTAL INSURANCE	\$5,072.26	\$0.00	\$0.00	0.00	0%
604-4-4943-133	LIFE & S-T DISABILITY	\$648.44	\$0.00	\$0.00	0.00	0%
604-4-4943-135	OPEB EXPENSE	-\$2,194.00	\$0.00	\$0.00	0.00	0%
604-4-4944-101	WAGES FULL-TIME	\$159,466.60	\$400,297.00	\$428,811.00	28,514.00	7%
604-4-4944-102	WAGES OVERTIME	\$320.80	\$5,000.00	\$5,000.00	0.00	0%
604-4-4944-103	WAGES PART-TIME	\$1,781.50	\$16,970.00	\$26,000.00	9,030.00	53%
604-4-4944-104	CITY WAGES	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4944-106	WAGES ON-CALL	\$0.00	\$26,446.00	\$0.00	-26,446.00	-100%
604-4-4944-113	EMPLOYEE BENEFITS	\$259.95	\$2,658.00	\$0.00	-2,658.00	-100%
604-4-4944-115	VACATION ACCRUAL	\$17,689.43	\$0.00	\$0.00	0.00	0%
604-4-4944-121	EMPLOYER CONT. P E R A	\$11,812.82	\$33,881.00	\$36,460.00	2,579.00	8%
604-4-4944-122	EMPLOYER CONT. F I C A	\$11,051.78	\$34,762.00	\$37,392.00	2,630.00	8%
604-4-4944-130	EMPLOYER PAID INSURANCE	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4944-131	HEALTH INSURANCE	\$27,320.63	\$94,757.00	\$107,189.00	12,432.00	13%
604-4-4944-132	DENTAL INSURANCE	\$2,401.65	\$7,900.00	\$7,566.00	-334.00	-4%
604-4-4944-133	LIFE & S-T DISABILITY	\$458.92	\$1,198.00	\$1,256.00	58.00	5%
604-4-4944-151	WORKER'S COMP PREMIUMS	\$9,787.87	\$15,472.00	\$7,923.00	-7,549.00	-49%
604-4-4944-123	EMPLOYER CONT. PFMLA	\$0.00	\$0.00	\$2,144.00	2,144.00	0%
	SALARY & BENEFITS	\$492,916.34	\$639,341.00	\$659,741.00	20,400.00	3%
604-4-4940-431	CASH (OVER) SHORT	\$0.00	\$0.00	\$0.00	0.00	0%

WATER FUND - FUND 604
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Account Code	Description	FY24 Actual	FY25 Budget	FY26 Proposed	Difference 2026-2025	% Difference
604-4-4940-501	CAPITAL IMPROVEMENT	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4940-599	CREDIT-CAPITAL	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4944-200	SUPPLIES	\$3,883.79	\$5,000.00	\$5,000.00	0.00	0%
604-4-4944-207	COMPUTER SUPPORT SERVICES	\$7,787.05	\$7,200.00	\$8,000.00	800.00	11%
604-4-4944-224	GEN. EXPENSE-EQUIPMENT	\$2,862.85	\$10,000.00	\$10,000.00	0.00	0%
604-4-4944-225	GENERAL PLANT MAINT.	\$7,473.55	\$12,000.00	\$12,000.00	0.00	0%
604-4-4944-230	MAINT/LEASE	\$3,554.19	\$3,500.00	\$3,500.00	0.00	0%
604-4-4944-231	SAFETY EQUIP & TRAINING	\$1,771.60	\$4,000.00	\$4,000.00	0.00	0%
604-4-4944-301	AUDIT	\$6,225.00	\$5,200.00	\$5,100.00	-100.00	-2%
604-4-4944-303	ENGINEERING FEES	\$0.00	\$2,000.00	\$2,000.00	0.00	0%
604-4-4944-305	CIVIL LEGAL FEES	\$372.40	\$3,000.00	\$3,000.00	0.00	0%
604-4-4944-306	LINE LOCATES	\$1,465.01	\$2,000.00	\$2,000.00	0.00	0%
604-4-4944-308	METER TESTING	\$3,214.00	\$4,000.00	\$4,000.00	0.00	0%
604-4-4944-310	PROFESSIONAL SERVICES	\$30,137.65	\$20,000.00	\$20,000.00	0.00	0%
604-4-4944-320	POSTAGE	\$8,494.27	\$7,000.00	\$11,500.00	4,500.00	64%
604-4-4944-321	TELEPHONE	\$3,414.12	\$5,000.00	\$4,500.00	-500.00	-10%
604-4-4944-322	COMPUTER COMM/MAINT	\$6,366.07	\$10,000.00	\$11,000.00	1,000.00	10%
604-4-4944-330	TRAVEL, CONF, MILEAGE ALLOW.	\$602.00	\$4,000.00	\$4,000.00	0.00	0%
604-4-4944-340	ADVERTISING & PUBLICATIONS	\$1,136.00	\$1,000.00	\$1,000.00	0.00	0%
604-4-4944-365	INSURANCE DEDUCTIBLE	\$17,985.00	\$2,500.00	\$2,500.00	0.00	0%
604-4-4944-369	INSURANCES	\$21,664.29	\$23,780.00	\$23,780.00	0.00	0%
604-4-4944-380	UTILITIES	\$663.48	\$2,000.00	\$3,000.00	1,000.00	50%
604-4-4944-384	REFUSE	\$329.46	\$300.00	\$300.00	0.00	0%
604-4-4944-401	CONTRACTED SERVICES	\$28,626.25	\$100.00	\$100.00	0.00	0%
604-4-4944-408	VEHCILE MAINT	\$920.05	\$5,000.00	\$5,000.00	0.00	0%
604-4-4944-409	ENGINE MAINT/GENERATION	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4944-430	MISCELLANEOUS EXPENSE	\$12.80	\$4,000.00	\$4,000.00	0.00	0%
604-4-4944-431	CREDIT CARD EXPENSE	\$8,108.79	\$7,380.00	\$8,300.00	920.00	12%
604-4-4944-432	PRIOR PERIOD ADJUSTMENT	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4944-433	DUES & SUBSCRIPTIONS	\$799.89	\$2,000.00	\$2,000.00	0.00	0%
604-4-4944-438	BAD DEBT EXPENSE	\$2,128.20	\$2,000.00	\$2,000.00	0.00	0%
604-4-4944-440	REAL ESTATE TAXES	\$9.00	\$10.00	\$10.00	0.00	0%
604-4-4944-450	TRAINING & SEMINARS	\$1,216.57	\$2,000.00	\$2,000.00	0.00	0%
604-4-4944-460	LICENSES FEES/REGISTRATION	\$5,998.09	\$6,000.00	\$6,000.00	0.00	0%
604-4-4944-490	CONTR TO OTHER ORGANIZATIONS	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4944-602	ST. & CTY ASSESSMENTS	\$200.00	\$200.00	\$200.00	0.00	0%
604-4-4944-620	BOND ISSUANCE COSTS	\$16,687.23	\$7,500.00	\$7,500.00	0.00	0%
604-4-4944-621	ADMIN & GENERAL-BOND REFUN	\$0.00	\$0.00	\$0.00	0.00	0%
604-4-4944-720	OPERATNG TR - OUT	\$0.00	\$0.00	\$0.00	0.00	0%
ADMIN & GENERAL		\$194,108.65	\$169,670.00	\$177,290.00	7,620.00	4%
Total Revenues		-\$2,338,986.72	-\$2,056,961.00	-\$2,274,864.00	-\$217,903.00	
Total Expenditures		\$1,565,085.62	\$1,715,099.00	\$1,766,915.00	\$51,816.00	
Grand Total						
Revenue Over/(Under)		-\$773,901.10	-\$341,862.00	-\$507,949.00	-\$166,087.00	
Expenditures						