

SANITARY SEWER FUND - FUND 602

DETAIL BY DEPARTMENT / CATEGORY

Description	Account Code	2024 Actual	2025 Budgeted	2026 Proposed	Difference 2026-2025	% Difference
	Expense	\$4,135,692.94	\$4,309,102.00	\$4,371,342.00	\$62,240.00	1%
WAGES FULL-TIME	602-4-4945-101	\$429,028.25	\$539,730.00	\$533,071.00	-\$6,659.00	-1%
WAGES OVERTIME	602-4-4945-102	\$8,205.62	\$8,500.00	\$10,000.00	\$1,500.00	18%
WAGES ON-CALL	602-4-4945-106	\$28,156.88	\$27,212.00	\$31,746.00	\$4,534.00	17%
EMPLOYEE BENEFITS	602-4-4945-113	\$1,656.07	\$2,251.00	\$2,250.00	-\$1.00	0%
VACATION ACCRUAL	602-4-4945-115	\$33,365.37	\$0.00	\$0.00	\$0.00	0
EMPLOYER CONT. P E R A	602-4-4945-121	\$34,194.62	\$40,311.00	\$42,119.00	\$1,808.00	4%
EMPLOYER CONT. F I C A	602-4-4945-122	\$32,485.20	\$41,289.00	\$43,134.00	\$1,845.00	4%
PENSION (GERF) CHANGE	602-4-4945-129	-\$21,346.00	\$0.00	\$0.00	\$0.00	0
HEALTH INSURANCE	602-4-4945-131	\$80,938.19	\$99,186.00	\$134,275.00	\$35,089.00	35%
DENTAL INSURANCE	602-4-4945-132	\$6,644.50	\$9,730.00	\$9,730.00	\$0.00	0%
LIFE & S-T DISABILITY INS	602-4-4945-133	\$1,237.40	\$1,485.00	\$1,551.00	\$66.00	4%
OPEB EXPENSE	602-4-4945-135	\$1,423.00	\$0.00	\$0.00	\$0.00	0
WORKER'S COMP PREMIUMS	602-4-4945-151	\$17,863.88	\$21,171.00	\$9,133.00	-\$12,038.00	-57%
SUPPLIES	602-4-4945-200	\$95.06	\$200.00	\$240.00	\$40.00	20%
CHEMICALS	602-4-4945-201	\$205,270.07	\$243,000.00	\$237,000.00	-\$6,000.00	-2%
COMPUTER SUPPORT SERVICES	602-4-4945-207	\$18,772.54	\$19,100.00	\$21,150.00	\$2,050.00	11%
GENERATOR FUEL	602-4-4945-211	\$3,215.47	\$8,000.00	\$8,000.00	\$0.00	0%
MOTOR FUELS	602-4-4945-212	\$1,676.44	\$4,000.00	\$4,000.00	\$0.00	0%
GEN. EXPENSE-EQUIPMENT	602-4-4945-224	\$55,195.20	\$43,000.00	\$43,000.00	\$0.00	0%
SAFETY EQUIP & TRAINING	602-4-4945-231	\$2,770.23	\$4,100.00	\$2,500.00	-\$1,600.00	-39%
AUDIT	602-4-4945-301	\$11,024.80	\$15,900.00	\$15,000.00	-\$900.00	-6%
ENGINEERING FEES	602-4-4945-303	\$0.00	\$3,000.00	\$4,000.00	\$1,000.00	33%
CIVIL LEGAL FEES	602-4-4945-305	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0%
LINE LOCATES	602-4-4945-306	\$1,133.01	\$1,000.00	\$1,000.00	\$0.00	0%
PROFESSIONAL SERVICES	602-4-4945-310	\$60,493.72	\$17,000.00	\$15,000.00	-\$2,000.00	-12%
ADMINISTRATIVE FEES	602-4-4945-315	\$7,059.40	\$7,500.00	\$15,000.00	\$7,500.00	100%
TESTING ANALYSIS	602-4-4945-317	\$25,704.35	\$51,000.00	\$48,500.00	-\$2,500.00	-5%
POSTAGE	602-4-4945-320	\$0.00	\$200.00	\$200.00	\$0.00	0%
TELEPHONE	602-4-4945-321	\$3,415.90	\$4,300.00	\$4,300.00	\$0.00	0%
COMPUTER COMM/MAINT	602-4-4945-322	\$6,249.61	\$5,000.00	\$5,600.00	\$600.00	12%
TRAVEL, CONF, MILEAGE ALLOW.	602-4-4945-330	\$1,645.52	\$150.00	\$150.00	\$0.00	0%
ADVERTISING & PUBLICATIONS	602-4-4945-340	\$1,120.00	\$100.00	\$100.00	\$0.00	0%
INSURANCE DEDUCTIBLES	602-4-4945-365	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0%
INSURANCES	602-4-4945-369	\$56,327.20	\$67,341.00	\$67,341.00	\$0.00	0%
ELECTRIC	602-4-4945-381	\$290,705.05	\$300,000.00	\$318,000.00	\$18,000.00	6%
WATER	602-4-4945-382	\$4,302.38	\$6,000.00	\$6,300.00	\$300.00	5%
REFUSE	602-4-4945-384	\$3,231.33	\$3,300.00	\$3,300.00	\$0.00	0%
NATURAL GAS	602-4-4945-385	\$56,701.77	\$75,000.00	\$90,000.00	\$15,000.00	20%
NATURAL GAS - DRYER	602-4-4945-386	\$22,544.14	\$26,600.00	\$32,500.00	\$5,900.00	22%
CONTRACTED SERVICES	602-4-4945-401	\$19,018.49	\$0.00	\$0.00	\$0.00	0
REPAIRS & MAINTENANCE	602-4-4945-404	\$6,759.27	\$10,500.00	\$11,000.00	\$500.00	5%
VEHICLE MAINTENANCE	602-4-4945-408	\$1,819.25	\$700.00	\$700.00	\$0.00	0%
RENTALS/LEASES/CONTRACTS	602-4-4945-410	\$1,357.18	\$1,500.00	\$1,500.00	\$0.00	0%
DEPRECIATION	602-4-4945-420	\$1,609,740.93	\$1,608,252.00	\$1,657,806.00	\$49,554.00	3%
MISCELLANEOUS EXPENSE	602-4-4945-430	\$3.00	\$1,000.00	\$1,000.00	\$0.00	0%
CREDIT CARD EXPENSE	602-4-4945-431	\$18,432.43	\$15,600.00	\$15,600.00	\$0.00	0%
DUES & SUBSCRIPTIONS	602-4-4945-433	\$74.89	\$75.00	\$130.00	\$55.00	73%
LICENSE FEES/REGISTRATION	602-4-4945-434	\$8,753.37	\$9,600.00	\$9,450.00	-\$150.00	-2%
BAD DEBT EXPENSE	602-4-4945-438	\$2,037.36	\$0.00	\$0.00	\$0.00	0
TRAINING & SEMINARS	602-4-4945-450	\$2,268.75	\$4,200.00	\$5,700.00	\$1,500.00	36%

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DEBT SERVICE-INTEREST	602-4-4945-610	\$917,136.23	\$908,019.00	\$847,445.00	-\$60,574.00	-7%
OTHER INTEREST EXPENSE	602-4-4945-619	\$5,055.67	\$1,000.00	\$1,350.00	\$350.00	35%
BOND ISSUANCE FEES	602-4-4945-620	\$14,988.40	\$9,000.00	\$9,000.00	\$0.00	0%
EMPLOYER CONT. PFMLA	602-4-4945-123		\$0.00	\$2,471.00	\$2,471.00	0
Revenue		-\$4,323,589.58	-\$3,807,276.00	-\$3,954,365.00		
PERA PENSION OTHER REVENUE	602-3-0000-33439	-\$9,063.00	\$0.00	\$0.00	\$0.00	0
SPECIAL ASSESSMENTS-CO	602-3-0000-36100	-\$196,710.00	\$0.00	\$0.00	\$0.00	0
MISCELLANEOUS INCOME	602-3-0000-36200	-\$296.79	-\$500.00	-\$500.00	\$0.00	0%
INTEREST INCOME	602-3-0000-36210	-\$351,020.54	-\$10,000.00	-\$75,000.00	-\$65,000.00	650%
REIMBURSEMENTS	602-3-0000-36240	-\$226.00	\$0.00	\$0.00	\$0.00	0
SANITARY SEWER CHARGES	602-3-0000-37200	-\$3,407,596.72	-\$3,497,134.00	-\$3,602,048.00	-\$104,914.00	3%
CEDAR LAKE SEWER CHARGES	602-3-0000-37271	-\$165,399.68	-\$137,117.00	-\$137,117.00	\$0.00	0%
PENALTIES	602-3-0000-37460	-\$18,800.28	-\$15,525.00	-\$15,500.00	\$25.00	0%
OPERATING FUND TRANSFER IN	602-3-0000-39200	-\$19,816.00	\$0.00	\$0.00	\$0.00	0
BOND PREMIUM AMORTIZATION	602-3-0000-39500	-\$23,371.53	-\$22,800.00		\$22,800.00	-100%
SEWER HOOKUP	602-3-4945-35304	-\$131,289.04	-\$124,200.00	-\$124,200.00	\$0.00	0%
Total Revenues		-\$3,954,365.00	-\$3,807,276.00	-\$3,954,365.00		
Total Expenditures		\$4,135,692.94	\$4,309,102.00	\$4,371,342.00		

Grand Total				
Revenue Over/(Under)	\$181,327.94	\$501,826.00	\$416,977.00	
Expenditures				