

| Description | Account Code | FY2023 Actuals | Enterprise Funds | | Difference 2025-2024 | % Difference |
|---------------------------|----------------|-----------------------|-----------------------|-----------------------|----------------------|--------------|
| | | | 2024 Adopted Budget | 2025 Proposed | | |
| Wastewater | | | | | | |
| | Expense | \$4,033,421.12 | \$4,057,592.00 | \$4,309,102.00 | \$251,510.00 | 6% |
| WAGES FULL-TIME | 602-4-4945-101 | \$420,740.61 | \$497,758.00 | \$539,730.00 | \$41,972.00 | 8% |
| WAGES OVERTIME | 602-4-4945-102 | \$5,509.73 | \$8,500.00 | \$8,500.00 | \$0.00 | 0% |
| WAGES ON-CALL | 602-4-4945-106 | \$25,290.50 | \$26,661.00 | \$27,212.00 | \$551.00 | 2% |
| EMPLOYEE BENEFITS | 602-4-4945-113 | \$1,867.36 | \$2,318.00 | \$2,251.00 | -\$67.00 | -3% |
| VACATION ACCRUAL | 602-4-4945-115 | -\$653.43 | \$0.00 | \$0.00 | \$0.00 | 0 |
| EMPLOYER CONT. P E R A | 602-4-4945-121 | \$33,506.31 | \$39,969.00 | \$40,311.00 | \$342.00 | 1% |
| EMPLOYER CONT. F I C A | 602-4-4945-122 | \$31,739.59 | \$40,946.00 | \$41,289.00 | \$343.00 | 1% |
| PENSION (GERF) CHANGE | 602-4-4945-129 | \$38,583.00 | \$0.00 | \$0.00 | \$0.00 | 0 |
| HEALTH INSURANCE | 602-4-4945-131 | \$72,936.91 | \$89,814.00 | \$99,186.00 | \$9,372.00 | 10% |
| DENTAL INSURANCE | 602-4-4945-132 | \$5,610.70 | \$9,285.00 | \$9,730.00 | \$445.00 | 5% |
| LIFE & S-T DISABILITY INS | 602-4-4945-133 | \$1,313.03 | \$1,512.00 | \$1,485.00 | -\$27.00 | -2% |
| OPEB EXPENSE | 602-4-4945-135 | \$4,135.00 | \$0.00 | \$0.00 | \$0.00 | 0 |
| WORKER'S COMP PREMIUMS | 602-4-4945-151 | \$19,362.54 | \$21,774.00 | \$21,171.00 | -\$603.00 | -3% |
| SUPPLIES | 602-4-4945-200 | \$68.93 | \$200.00 | \$200.00 | \$0.00 | 0% |
| CHEMICALS | 602-4-4945-201 | \$204,861.25 | \$214,000.00 | \$243,000.00 | \$29,000.00 | 14% |
| COMPUTER SUPPORT SERVICES | 602-4-4945-207 | \$15,869.46 | \$18,100.00 | \$19,100.00 | \$1,000.00 | 6% |
| GENERATOR FUEL | 602-4-4945-211 | \$6,721.82 | \$8,000.00 | \$8,000.00 | \$0.00 | 0% |
| MOTOR FUELS | 602-4-4945-212 | \$2,588.48 | \$4,000.00 | \$4,000.00 | \$0.00 | 0% |
| REPAIRS & MAINT. SUPPLIES | 602-4-4945-220 | \$28,584.36 | \$37,000.00 | \$37,000.00 | \$0.00 | 0% |
| GEN. EXPENSE-EQUIPMENT | 602-4-4945-224 | \$47,555.92 | \$43,000.00 | \$43,000.00 | \$0.00 | 0% |
| SAFETY EQUIP & TRAINING | 602-4-4945-231 | \$5,502.00 | \$6,000.00 | \$4,100.00 | -\$1,900.00 | -32% |
| AUDIT | 602-4-4945-301 | \$14,216.01 | \$12,000.00 | \$15,900.00 | \$3,900.00 | 33% |
| ENGINEERING FEES | 602-4-4945-303 | \$208.00 | \$2,000.00 | \$3,000.00 | \$1,000.00 | 50% |
| CIVIL LEGAL FEES | 602-4-4945-305 | \$0.00 | \$2,000.00 | \$2,000.00 | \$0.00 | 0% |
| LINE LOCATES | 602-4-4945-306 | \$578.63 | \$1,000.00 | \$1,000.00 | \$0.00 | 0% |
| PROFESSIONAL SERVICES | 602-4-4945-310 | \$7,750.87 | \$14,500.00 | \$17,000.00 | \$2,500.00 | 17% |
| ADMINISTRATIVE FEES | 602-4-4945-315 | \$7,043.60 | \$6,500.00 | \$7,500.00 | \$1,000.00 | 15% |
| TESTING ANALYSIS | 602-4-4945-317 | \$24,664.56 | \$36,000.00 | \$51,000.00 | \$15,000.00 | 42% |

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|------------------------------|------------------|-----------------------|-----------------------|-----------------------|------------------|--------------|
| | | | 2024 Adopted Budget | 2025 Proposed | 2024 | % Difference |
| POSTAGE | 602-4-4945-320 | \$0.00 | \$200.00 | \$200.00 | \$0.00 | 0% |
| TELEPHONE | 602-4-4945-321 | \$5,012.75 | \$4,600.00 | \$4,300.00 | -\$300.00 | -7% |
| COMPUTER COMM/MAINT | 602-4-4945-322 | \$11,962.37 | \$4,000.00 | \$5,000.00 | \$1,000.00 | 25% |
| TRAVEL, CONF, MILEAGE ALLOW. | 602-4-4945-330 | \$0.00 | \$150.00 | \$150.00 | \$0.00 | 0% |
| ADVERTISING & PUBLICATIONS | 602-4-4945-340 | \$544.00 | \$100.00 | \$100.00 | \$0.00 | 0% |
| PRINTING & BINDING | 602-4-4945-350 | \$0.00 | \$0.00 | | \$0.00 | 0 |
| INSURANCE DEDUCTIBLES | 602-4-4945-365 | \$2,178.37 | \$5,000.00 | \$5,000.00 | \$0.00 | 0% |
| INSURANCES | 602-4-4945-369 | \$56,763.22 | \$61,219.00 | \$67,341.00 | \$6,122.00 | 10% |
| ELECTRIC | 602-4-4945-381 | \$273,167.10 | \$270,000.00 | \$300,000.00 | \$30,000.00 | 11% |
| WATER | 602-4-4945-382 | \$4,199.61 | \$5,000.00 | \$6,000.00 | \$1,000.00 | 20% |
| REFUSE | 602-4-4945-384 | \$3,601.12 | \$3,000.00 | \$3,300.00 | \$300.00 | 10% |
| NATURAL GAS | 602-4-4945-385 | \$88,286.05 | \$65,000.00 | \$75,000.00 | \$10,000.00 | 15% |
| NATURAL GAS - DRYER | 602-4-4945-386 | \$26,992.95 | \$24,000.00 | \$26,600.00 | \$2,600.00 | 11% |
| CONTRACTED SERVICES | 602-4-4945-401 | \$0.00 | \$0.00 | | \$0.00 | 0 |
| REPAIRS & MAINTENANCE | 602-4-4945-404 | \$14,160.59 | \$11,000.00 | \$10,500.00 | -\$500.00 | -5% |
| VEHICLE MAINTENANCE | 602-4-4945-408 | \$580.87 | \$700.00 | \$700.00 | \$0.00 | 0% |
| RENTALS/LEASES/CONTRACTS | 602-4-4945-410 | \$1,175.77 | \$1,500.00 | \$1,500.00 | \$0.00 | 0% |
| DEPRECIATION | 602-4-4945-420 | \$1,546,780.53 | \$1,519,739.00 | \$1,608,252.00 | \$88,513.00 | 6% |
| MISCELLANEOUS EXPENSE | 602-4-4945-430 | \$25.98 | \$0.00 | \$1,000.00 | \$1,000.00 | 0 |
| CREDIT CARD EXPENSE | 602-4-4945-431 | \$13,933.93 | \$8,500.00 | \$15,600.00 | \$7,100.00 | 84% |
| DUES & SUBSCRIPTIONS | 602-4-4945-433 | \$29.89 | \$75.00 | \$75.00 | \$0.00 | 0% |
| LICENSE FEES/REGISTRATION | 602-4-4945-434 | \$9,203.00 | \$9,450.00 | \$9,600.00 | \$150.00 | 2% |
| BAD DEBT EXPENSE | 602-4-4945-438 | \$215.65 | \$0.00 | | \$0.00 | 0 |
| TRAINING & SEMINARS | 602-4-4945-450 | \$2,781.61 | \$3,200.00 | \$4,200.00 | \$1,000.00 | 31% |
| DEBT SERVICE-INTEREST | 602-4-4945-610 | \$934,484.70 | \$915,472.00 | \$908,019.00 | -\$7,453.00 | -1% |
| OTHER INTEREST EXPENSE | 602-4-4945-619 | \$1,688.65 | \$100.00 | \$1,000.00 | \$900.00 | 900% |
| BOND ISSUANCE FEES | 602-4-4945-620 | \$9,496.67 | \$2,750.00 | \$9,000.00 | \$6,250.00 | 227% |
| | Revenue | \$3,947,997.40 | \$3,677,947.00 | \$3,807,276.00 | \$129,329.00 | 4% |
| PERA PENSION OTHER REVENUE | 602-3-0000-33439 | \$40.00 | \$0.00 | | \$0.00 | 0 |
| SPECIAL ASSESSMENTS-CO | 602-3-0000-36100 | \$72,210.00 | \$0.00 | | \$0.00 | 0 |
| MISCELLANEOUS INCOME | 602-3-0000-36200 | \$8,815.32 | \$500.00 | \$500.00 | \$0.00 | 0% |

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|----------------------------|------------------|---------------------|----------------------|----------------------|------------------|--------------|
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| INTEREST INCOME | 602-3-0000-36210 | \$253,825.09 | \$10,000.00 | \$10,000.00 | \$0.00 | 0% |
| REIMBURSEMENTS | 602-3-0000-36240 | \$2,087.76 | \$0.00 | | \$0.00 | 0 |
| SANITARY SEWER CHARGES | 602-3-0000-37200 | \$3,316,827.41 | \$3,378,873.00 | \$3,497,134.00 | \$118,261.00 | 4% |
| CEDAR LAKE SEWER CHARGES | 602-3-0000-37271 | \$144,291.72 | \$132,480.00 | \$137,117.00 | \$4,637.00 | 4% |
| PENALTIES | 602-3-0000-37460 | \$15,434.46 | \$15,000.00 | \$15,525.00 | \$525.00 | 4% |
| BOND PREMIUM AMORTIZATION | 602-3-0000-39500 | \$22,713.07 | \$21,094.00 | \$22,800.00 | \$1,706.00 | 8% |
| SEWER HOOKUP | 602-3-4945-35304 | \$111,752.57 | \$120,000.00 | \$124,200.00 | \$4,200.00 | 4% |
| Grand Total Exp-Rev | | \$ 85,423.72 | \$ 379,645.00 | \$ 501,826.00 | | |