

## Department Expense Summary By Account

## Water

Budget Level 5 - ADOPTED

	FY 2024 ACTUAL	FY 2025 Revised Budget	FY 2025 ESTIMATED BUDGET	FY 2026 BUDGET	DOLLAR DIFF NY vs REV	PERCENT CHG NY vs REV	FY 2026 Supplmntl Requests
<b>5500-7010 WT ADMINISTRATION</b>							
<b>PERSONNEL SERVICES</b>							
500101 PERMANENT POSITIONS	\$280,498	\$287,444	\$332,791	\$293,976	\$6,532	2.27%	
500116 GASB 16 ACCRUED	\$7,358	\$0	\$0	\$0	\$0		
500122 SHIFT DIFFERENTIAL	\$5	\$30	\$30	\$0	(\$30)	(100.00%)	
500123 STEP UP PAY	\$0	\$1,460	\$500	\$100	(\$1,360)	(93.15%)	
500135 DEFERRED COMP MATCH	\$7,838	\$5,628	\$9,269	\$9,062	\$3,434	61.02%	
500138 CELL PHONE ALLOWANCE	\$432	\$432	\$528	\$678	\$246	56.94%	
500139 CLOTHING PROT EQUIP	\$44	\$0	\$0	\$0	\$0		
500141 OVERTIME	\$224	\$300	\$300	\$300	\$0		
500143 STANDBY PAY	\$1,098	\$0	\$0	\$1,000	\$1,000		
500155 SICK LEAVE BUY BACK	\$5,732	\$1,784	\$6,263	\$969	(\$815)	(45.68%)	
500184 NON-ACCTBLE AUTO ALLOW	\$4,100	\$1,094	\$1,094	\$1,844	\$750	68.56%	
500210 SOCIAL SECURITY	\$21,689	\$20,217	\$25,247	\$23,381	\$3,164	15.65%	
500220 LAGERS	\$42,327	\$42,632	\$49,754	\$49,514	\$6,882	16.14%	
500230 DISABILITY INSURANCE	\$615	\$802	\$798	\$900	\$98	12.22%	
500234 EMPLOYEE HEALTH	\$24,068	\$31,741	\$34,172	\$38,914	\$7,173	22.60%	
500235 CITY HSA CONTRIBUTION	\$327	\$782	\$5,730	\$7,800	\$7,018	897.44%	
500236 LIFE INSURANCE	\$82	\$161	\$175	\$190	\$29	18.01%	
500241 EMPLOYEE SERVICE	\$144	\$144	\$154	\$167	\$23	15.97%	
500242 EMPLOYEE PARKING	\$2,983	\$2,983	\$2,462	\$2,975	(\$8)	(0.27%)	
500245 RETIREMENT SICK LEAVE	\$415	\$415	\$459	\$66	(\$349)	(84.10%)	
<b>PERSONNEL SERVICES</b>	<b>\$399,979</b>	<b>\$398,049</b>	<b>\$469,726</b>	<b>\$431,836</b>	<b>\$33,787</b>	<b>8.49%</b>	<b>\$0</b>
<b>MATERIALS &amp; SUPPLIES</b>							
501210 OFFICE SUPPLIES	\$392	\$2,100	\$2,100	\$1,000	(\$1,100)	(52.38%)	
501220 PRINTING	\$57	\$200	\$200	\$200	\$0		
501230 POSTAGE	\$1,529	\$500	\$500	\$1,500	\$1,000	200.00%	
501392 FOOD & DRINK	\$194	\$1,000	\$1,000	\$500	(\$500)	(50.00%)	
501701 CLOTHING & UNIFORMS	\$0	\$2,000	\$2,000	\$1,000	(\$1,000)	(50.00%)	
501820 COMPUTER/ELECTRONIC	\$0	\$3,000	\$1,500	\$1,500	(\$1,500)	(50.00%)	
<b>MATERIALS &amp; SUPPLIES</b>	<b>\$2,171</b>	<b>\$8,800</b>	<b>\$7,300</b>	<b>\$5,700</b>	<b>(\$3,100)</b>	<b>(35.23%)</b>	<b>\$0</b>
<b>TRAVEL &amp; TRAINING</b>							
502010 TRAVEL TRAINING	\$450	\$1,214	\$1,724	\$1,724	\$510	42.01%	
<b>TRAVEL &amp; TRAINING</b>	<b>\$450</b>	<b>\$1,214</b>	<b>\$1,724</b>	<b>\$1,724</b>	<b>\$510</b>	<b>42.01%</b>	<b>\$0</b>
<b>INTRAGOVERNMENTAL</b>							
503087 BUILDING MAINTENANCE	\$33,572	\$33,572	\$45,165	\$37,635	\$4,063	12.10%	
503088 BUILDING UTILITY CHARGES	\$18,599	\$18,599	\$18,330	\$20,299	\$1,700	9.14%	
<b>INTRAGOVERNMENTAL</b>	<b>\$52,171</b>	<b>\$52,171</b>	<b>\$63,495</b>	<b>\$57,934</b>	<b>\$5,763</b>	<b>11.05%</b>	<b>\$0</b>
<b>UTILITIES</b>							
503533 TELEPHONE	\$14,898	\$14,664	\$14,976	\$15,288	\$624	4.26%	
503538 WIRELESS	\$604	\$2,300	\$3,600	\$0	(\$2,300)	(100.00%)	
<b>UTILITIES</b>	<b>\$15,502</b>	<b>\$16,964</b>	<b>\$18,576</b>	<b>\$15,288</b>	<b>(\$1,676)</b>	<b>(9.88%)</b>	<b>\$0</b>
<b>SERVICES</b>							
504100 DUES & PROFESSIONAL	\$3,448	\$7,000	\$7,000	\$4,000	(\$3,000)	(42.86%)	
504310 PUBLISHING & ADVERTISING	\$1,551	\$0	\$4,710	\$0	\$0		
504595 CITY VEHICLE PARKING	\$7,126	\$7,101	\$7,101	\$7,101	\$0		
504850 LICENSE & CERT.	\$0	\$200	\$200	\$0	(\$200)	(100.00%)	
504990 CONTRACTUAL SERVICES	\$41,767	\$50,500	\$100,351	\$145,000	\$94,500	187.13%	
<b>SERVICES</b>	<b>\$53,892</b>	<b>\$64,801</b>	<b>\$119,362</b>	<b>\$156,101</b>	<b>\$91,300</b>	<b>140.89%</b>	<b>\$0</b>

## Department Expense Summary By Account

## Water

### Budget Level 5 - ADOPTED

	FY 2024 ACTUAL	FY 2025 Revised Budget	FY 2025 ESTIMATED BUDGET	FY 2026 BUDGET	DOLLAR DIFF NY vs REV	PERCENT CHG NY vs REV	FY 2026 Supplmntl Requests
<b>5500-7010 WT ADMINISTRATION</b>							
<b>MISCELLANEOUS</b>							
505920 PROMOTIONS &	\$750	\$750	\$750	\$850	\$100	13.33%	
505990 MISCELLANEOUS	\$109	\$0	\$0	\$0	\$0		
<b>MISCELLANEOUS</b>	<b>\$859</b>	<b>\$750</b>	<b>\$750</b>	<b>\$850</b>	<b>\$100</b>	<b>13.33%</b>	<b>\$0</b>
<b>OTHER</b>							
801100 TRF GENERAL FUND	\$1,179	\$1,179	\$0	\$0	(\$1,179)	(100.00%)	
802200 TRF PARKS & RECREATION	\$11,677	\$11,677	\$11,677	\$13,750	\$2,073	17.75%	
803120 TRF 2016 SO BONDS	\$86,430	\$86,430	\$86,430	\$86,430	\$0		
<b>OTHER</b>	<b>\$99,286</b>	<b>\$99,286</b>	<b>\$98,107</b>	<b>\$100,180</b>	<b>\$894</b>	<b>0.90%</b>	<b>\$0</b>
<b>Total WT ADMINISTRATION</b>	<b>\$624,310</b>	<b>\$642,035</b>	<b>\$779,040</b>	<b>\$769,613</b>	<b>\$127,578</b>	<b>19.87%</b>	<b>\$0</b>
<b>5500-7020 WT RATE ANALYSIS</b>							
<b>PERSONNEL SERVICES</b>							
500101 PERMANENT POSITIONS	\$141,163	\$174,442	\$153,300	\$160,336	(\$14,106)	(8.09%)	
500116 GASB 16 ACCRUED	\$5,548	\$0	\$0	\$0	\$0		
500135 DEFERRED COMP MATCH	\$2,720	\$3,089	\$2,747	\$3,207	\$118	3.82%	
500138 CELL PHONE ALLOWANCE	\$88	\$150	\$150	\$0	(\$150)	(100.00%)	
500141 OVERTIME	\$62	\$0	\$0	\$0	\$0		
500155 SICK LEAVE BUY BACK	\$1,328	\$1,413	\$1,515	\$1,608	\$195	13.80%	
500184 NON-ACCTBLE AUTO ALLOW	\$754	\$750	\$750	\$750	\$0		
500210 SOCIAL SECURITY	\$10,524	\$12,633	\$11,957	\$12,653	\$20	0.16%	
500220 LAGERS	\$21,967	\$25,491	\$21,005	\$26,794	\$1,303	5.11%	
500230 DISABILITY INSURANCE	\$367	\$507	\$398	\$503	(\$4)	(0.79%)	
500234 EMPLOYEE HEALTH	\$19,420	\$19,750	\$17,658	\$20,596	\$846	4.28%	
500235 CITY HSA CONTRIBUTION	\$3,036	\$3,298	\$4,050	\$4,230	\$932	28.26%	
500236 LIFE INSURANCE	\$61	\$112	\$97	\$108	(\$4)	(3.57%)	
500241 EMPLOYEE SERVICE	\$91	\$91	\$86	\$95	\$4	4.40%	
500242 EMPLOYEE PARKING	\$2,028	\$2,028	\$1,830	\$2,028	\$0		
500245 RETIREMENT SICK LEAVE	\$277	\$277	\$255	\$152	(\$125)	(45.13%)	
<b>PERSONNEL SERVICES</b>	<b>\$209,434</b>	<b>\$244,031</b>	<b>\$215,798</b>	<b>\$233,060</b>	<b>(\$10,971)</b>	<b>(4.50%)</b>	<b>\$0</b>
<b>Total WT RATE ANALYSIS</b>	<b>\$209,434</b>	<b>\$244,031</b>	<b>\$215,798</b>	<b>\$233,060</b>	<b>(\$10,971)</b>	<b>(4.50%)</b>	<b>\$0</b>
<b>5500-7021 WT UTILITY CUST SERV</b>							
<b>PERSONNEL SERVICES</b>							
500101 PERMANENT POSITIONS	\$186,476	\$218,224	\$193,185	\$0	(\$218,224)	(100.00%)	
500123 STEP UP PAY	\$16	\$190	\$190	\$100	(\$90)	(47.37%)	
500135 DEFERRED COMP MATCH	\$2,454	\$2,224	\$3,864	\$0	(\$2,224)	(100.00%)	
500138 CELL PHONE ALLOWANCE	\$453	\$450	\$450	\$0	(\$450)	(100.00%)	
500141 OVERTIME	\$100	\$2,293	\$500	\$500	(\$1,793)	(78.19%)	
500210 SOCIAL SECURITY	\$13,887	\$15,667	\$15,180	\$46	(\$15,621)	(99.71%)	
500220 LAGERS	\$25,212	\$31,165	\$29,369	\$97	(\$31,068)	(99.69%)	
500230 DISABILITY INSURANCE	\$520	\$692	\$601	\$0	(\$692)	(100.00%)	
500234 EMPLOYEE HEALTH	\$33,736	\$35,597	\$39,311	\$0	(\$35,597)	(100.00%)	
500235 CITY HSA CONTRIBUTION	\$1,932	\$750	\$6,750	\$0	(\$750)	(100.00%)	
500236 LIFE INSURANCE	\$114	\$192	\$200	\$0	(\$192)	(100.00%)	
500241 EMPLOYEE SERVICE	\$174	\$174	\$176	\$0	(\$174)	(100.00%)	
500242 EMPLOYEE PARKING	\$3,762	\$3,762	\$3,748	\$0	(\$3,762)	(100.00%)	
500245 RETIREMENT SICK LEAVE	\$519	\$519	\$523	\$0	(\$519)	(100.00%)	
<b>PERSONNEL SERVICES</b>	<b>\$269,353</b>	<b>\$311,899</b>	<b>\$294,047</b>	<b>\$743</b>	<b>(\$311,156)</b>	<b>(99.76%)</b>	<b>\$0</b>
<b>MATERIALS &amp; SUPPLIES</b>							
501210 OFFICE SUPPLIES	\$481	\$1,398	\$1,313	\$0	(\$1,398)	(100.00%)	
501220 PRINTING	\$98	\$8,013	\$5,513	\$0	(\$8,013)	(100.00%)	
501230 POSTAGE	\$1,621	\$5,500	\$5,500	\$0	(\$5,500)	(100.00%)	

## Department Expense Summary By Account

Budget Level 5 - ADOPTED

## Water

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<b>5500-7021 WT UTILITY CUST SERV</b>							
<b>MATERIALS &amp; SUPPLIES</b>							
501240 BOOKS & SUBSCRIPTIONS	\$240	\$0	\$0	\$0	\$0		
501392 FOOD & DRINK	\$0	\$238	\$238	\$0	(\$238)	(100.00%)	
501820 COMPUTER/ELECTRONIC	\$0	\$3,400	\$3,400	\$0	(\$3,400)	(100.00%)	
<b>MATERIALS &amp; SUPPLIES</b>	<b>\$2,440</b>	<b>\$18,549</b>	<b>\$15,964</b>	<b>\$0</b>	<b>(\$18,549)</b>	<b>(100.00%)</b>	<b>\$0</b>
<b>TRAVEL &amp; TRAINING</b>							
502010 TRAVEL TRAINING	\$2,454	\$5,595	\$5,595	\$0	(\$5,595)	(100.00%)	
<b>TRAVEL &amp; TRAINING</b>	<b>\$2,454</b>	<b>\$5,595</b>	<b>\$5,595</b>	<b>\$0</b>	<b>(\$5,595)</b>	<b>(100.00%)</b>	<b>\$0</b>
<b>INTRAGOVERNMENTAL</b>							
503043 COMPUTER REPLACEMENT	\$3,740	\$3,740	\$3,365	\$0	(\$3,740)	(100.00%)	
503044 IT SUPPORT &	\$110,148	\$144,778	\$130,666	\$0	(\$144,778)	(100.00%)	
503045 PRINTER FEES	\$438	\$3,651	\$3,651	\$0	(\$3,651)	(100.00%)	
503046 JANITORIAL SERVICE	\$1,663	\$1,663	\$1,693	\$0	(\$1,663)	(100.00%)	
503058 SELF INSURANCE CHRGS	\$19	\$19	\$13	\$0	(\$19)	(100.00%)	
503087 BUILDING MAINTENANCE	\$2,473	\$2,473	\$3,358	\$0	(\$2,473)	(100.00%)	
503088 BUILDING UTILITY CHARGES	\$1,420	\$1,420	\$1,400	\$0	(\$1,420)	(100.00%)	
<b>INTRAGOVERNMENTAL</b>	<b>\$119,901</b>	<b>\$157,744</b>	<b>\$144,146</b>	<b>\$0</b>	<b>(\$157,744)</b>	<b>(100.00%)</b>	<b>\$0</b>
<b>UTILITIES</b>							
503533 TELEPHONE	\$1,352	\$2,028	\$0	\$0	(\$2,028)	(100.00%)	
<b>UTILITIES</b>	<b>\$1,352</b>	<b>\$2,028</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,028)</b>	<b>(100.00%)</b>	<b>\$0</b>
<b>SERVICES</b>							
504310 PUBLISHING & ADVERTISING	\$0	\$4,500	\$4,500	\$0	(\$4,500)	(100.00%)	
504990 CONTRACTUAL SERVICES	\$113,178	\$203,275	\$223,353	\$0	(\$203,275)	(100.00%)	
<b>SERVICES</b>	<b>\$113,178</b>	<b>\$207,775</b>	<b>\$227,853</b>	<b>\$0</b>	<b>(\$207,775)</b>	<b>(100.00%)</b>	<b>\$0</b>
<b>MISCELLANEOUS</b>							
505042 CREDIT CARD FEES	\$186,552	\$161,000	\$163,500	\$0	(\$161,000)	(100.00%)	
505960 BAD DEBT EXPENSE	\$19,334	\$24,000	\$24,000	\$0	(\$24,000)	(100.00%)	
<b>MISCELLANEOUS</b>	<b>\$205,886</b>	<b>\$185,000</b>	<b>\$187,500</b>	<b>\$0</b>	<b>(\$185,000)</b>	<b>(100.00%)</b>	<b>\$0</b>
<b>OTHER</b>							
801100 TRF GENERAL FUND	\$8,250	\$8,250	\$9,888	\$0	(\$8,250)	(100.00%)	
803120 TRF 2016 SO BONDS	\$21,852	\$21,852	\$21,852	\$0	(\$21,852)	(100.00%)	
<b>OTHER</b>	<b>\$30,102</b>	<b>\$30,102</b>	<b>\$31,740</b>	<b>\$0</b>	<b>(\$30,102)</b>	<b>(100.00%)</b>	<b>\$0</b>
<b>Total WT UTILITY CUST SERV</b>	<b>\$744,666</b>	<b>\$918,692</b>	<b>\$906,845</b>	<b>\$743</b>	<b>(\$917,949)</b>	<b>(99.92%)</b>	<b>\$0</b>

## 5500-7030 WT UTILITY SERVICES

### PERSONNEL SERVICES

500101 PERMANENT POSITIONS	\$19,087	\$30,863	\$26,691	\$24,882	(\$5,981)	(19.38%)	
500122 SHIFT DIFFERENTIAL	\$3	\$0	\$0	\$0	\$0		
500135 DEFERRED COMP MATCH	\$103	\$399	\$534	\$497	\$98	24.56%	
500138 CELL PHONE ALLOWANCE	\$82	\$192	\$192	\$192	\$0		
500139 CLOTHING PROT EQUIP	\$106	\$102	\$102	\$169	\$67	65.69%	
500141 OVERTIME	\$245	\$0	\$0	\$0	\$0		
500143 STANDBY PAY	\$721	\$400	\$200	\$600	\$200	50.00%	
500155 SICK LEAVE BUY BACK	\$625	\$567	\$0	\$0	(\$567)	(100.00%)	
500184 NON-ACCTBLE AUTO ALLOW	\$50	\$600	\$600	\$600	\$0		
500210 SOCIAL SECURITY	\$1,469	\$2,367	\$2,102	\$1,988	(\$379)	(16.01%)	
500220 LAGERS	\$3,387	\$5,309	\$4,571	\$5,582	\$273	5.14%	
500230 DISABILITY INSURANCE	\$45	\$94	\$83	\$77	(\$17)	(18.09%)	
500234 EMPLOYEE HEALTH	\$2,211	\$3,083	\$3,501	\$3,343	\$260	8.43%	

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REPORT NAME: BW-FDD-No CIP Dept Division Expenses without CIP

## Department Expense Summary By Account

## Water

### Budget Level 5 - ADOPTED

	FY 2024 ACTUAL	FY 2025 Revised Budget	FY 2025 ESTIMATED BUDGET	FY 2026 BUDGET	DOLLAR DIFF NY vs REV	PERCENT CHG NY vs REV	FY 2026 Supplmntl Requests
<b>5500-7030 WT UTILITY SERVICES</b>							
<b>PERSONNEL SERVICES</b>							
500235 CITY HSA CONTRIBUTION	\$674	\$1,200	\$1,200	\$900	(\$300)	(25.00%)	
500236 LIFE INSURANCE	\$7	\$17	\$16	\$16	(\$1)	(5.88%)	
500241 EMPLOYEE SERVICE	\$15	\$15	\$14	\$14	(\$1)	(6.67%)	
500242 EMPLOYEE PARKING	\$315	\$315	\$316	\$316	\$1	0.32%	
500245 RETIREMENT SICK LEAVE	\$42	\$42	\$44	\$0	(\$42)	(100.00%)	
<b>PERSONNEL SERVICES</b>	<b>\$29,188</b>	<b>\$45,565</b>	<b>\$40,166</b>	<b>\$39,176</b>	<b>(\$6,389)</b>	<b>(14.02%)</b>	<b>\$0</b>
<b>MISCELLANEOUS</b>							
505009 INDOOR CONSERVATION	\$25,975	\$30,000	\$30,000	\$30,000	\$0		
505010 LOW TO MOD INCOME	\$9,564	\$20,000	\$20,000	\$20,000	\$0		
505011 OUTDOOR CONSERVATION	\$4,577	\$25,000	\$25,000	\$25,000	\$0		
<b>MISCELLANEOUS</b>	<b>\$40,116</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$0</b>		<b>\$0</b>
<b>Total WT UTILITY SERVICES</b>	<b>\$69,304</b>	<b>\$120,565</b>	<b>\$115,166</b>	<b>\$114,176</b>	<b>(\$6,389)</b>	<b>(5.30%)</b>	<b>\$0</b>
<b>5500-7040 WT ENGINEERING</b>							
<b>PERSONNEL SERVICES</b>							
500101 PERMANENT POSITIONS	\$908,871	\$1,005,032	\$874,862	\$1,018,464	\$13,432	1.34%	
500105 TEMPORARY POSITIONS	\$8,300	\$6,643	\$6,643	\$6,643	\$0		
500116 GASB 16 ACCRUED	\$11,139	\$0	\$0	\$0	\$0		
500122 SHIFT DIFFERENTIAL	\$49	\$150	\$150	\$100	(\$50)	(33.33%)	
500125 MEAL ALLOWANCES	\$6	\$0	\$0	\$0	\$0		
500135 DEFERRED COMP MATCH	\$12,949	\$10,842	\$17,497	\$20,369	\$9,527	87.87%	
500138 CELL PHONE ALLOWANCE	\$4,655	\$4,020	\$4,320	\$4,320	\$300	7.46%	
500139 CLOTHING PROT EQUIP	\$4,490	\$4,236	\$4,320	\$5,342	\$1,106	26.11%	
500141 OVERTIME	\$7,527	\$5,489	\$5,489	\$5,489	\$0		
500143 STANDBY PAY	\$11,893	\$8,500	\$8,500	\$10,000	\$1,500	17.65%	
500155 SICK LEAVE BUY BACK	\$5,186	\$6,774	\$6,488	\$8,620	\$1,846	27.25%	
500210 SOCIAL SECURITY	\$69,619	\$73,146	\$70,503	\$81,938	\$8,792	12.02%	
500220 LAGERS	\$171,031	\$149,930	\$135,414	\$200,919	\$50,989	34.01%	
500230 DISABILITY INSURANCE	\$2,452	\$3,086	\$2,722	\$3,188	\$102	3.31%	
500234 EMPLOYEE HEALTH	\$109,093	\$117,923	\$108,123	\$113,044	(\$4,879)	(4.14%)	
500235 CITY HSA CONTRIBUTION	\$10,504	\$9,750	\$12,750	\$16,500	\$6,750	69.23%	
500236 LIFE INSURANCE	\$354	\$605	\$563	\$605	\$0		
500241 EMPLOYEE SERVICE	\$536	\$536	\$496	\$533	(\$3)	(0.56%)	
500242 EMPLOYEE PARKING	\$7,813	\$7,813	\$7,022	\$9,389	\$1,576	20.17%	
500245 RETIREMENT SICK LEAVE	\$1,587	\$1,587	\$1,474	\$869	(\$718)	(45.24%)	
<b>PERSONNEL SERVICES</b>	<b>\$1,348,052</b>	<b>\$1,416,062</b>	<b>\$1,267,336</b>	<b>\$1,506,332</b>	<b>\$90,270</b>	<b>6.37%</b>	<b>\$0</b>
<b>MATERIALS &amp; SUPPLIES</b>							
501240 BOOKS & SUBSCRIPTIONS	\$12	\$500	\$500	\$500	\$0		
501340 FUEL OIL & LUBRICANTS	\$7,942	\$12,500	\$12,500	\$12,500	\$0		
501410 PARTS-FLEET MAINTENANCE	\$1,320	\$4,000	\$4,000	\$4,000	\$0		
501510 TOOLS	\$4,543	\$4,700	\$4,700	\$4,700	\$0		
501612 OUTSIDE WORK	\$1,529	\$2,000	\$0	\$0	(\$2,000)	(100.00%)	
501701 CLOTHING & UNIFORMS	\$196	\$600	\$600	\$600	\$0		
501720 SAFETY EQUIPMENT	\$0	\$300	\$300	\$300	\$0		
501810 FURNITURE	\$0	\$500	\$500	\$500	\$0		
501820 COMPUTER/ELECTRONIC	\$472	\$2,000	\$2,000	\$2,000	\$0		
<b>MATERIALS &amp; SUPPLIES</b>	<b>\$16,014</b>	<b>\$27,100</b>	<b>\$25,100</b>	<b>\$25,100</b>	<b>(\$2,000)</b>	<b>(7.38%)</b>	<b>\$0</b>
<b>TRAVEL &amp; TRAINING</b>							
502010 TRAVEL TRAINING	\$8,241	\$11,500	\$11,500	\$11,500	\$0		
<b>TRAVEL &amp; TRAINING</b>	<b>\$8,241</b>	<b>\$11,500</b>	<b>\$11,500</b>	<b>\$11,500</b>	<b>\$0</b>		<b>\$0</b>

## Department Expense Summary By Account

## Water

### Budget Level 5 - ADOPTED

	FY 2024 ACTUAL	FY 2025 Revised Budget	FY 2025 ESTIMATED BUDGET	FY 2026 BUDGET	DOLLAR DIFF NY vs REV	PERCENT CHG NY vs REV	FY 2026 Supplmntl Requests
<b>5500-7040 WT ENGINEERING</b>							
<b>UTILITIES</b>							
503538 WIRELESS	\$5,836	\$6,150	\$4,850	\$6,500	\$350	5.69%	
<b>UTILITIES</b>	<b>\$5,836</b>	<b>\$6,150</b>	<b>\$4,850</b>	<b>\$6,500</b>	<b>\$350</b>	<b>5.69%</b>	<b>\$0</b>
<b>SERVICES</b>							
504023 CONSULTING FEES	\$302,511	\$487,069	\$430,558	\$0	(\$487,069)	(100.00%)	
504100 DUES & PROFESSIONAL	\$1,761	\$3,250	\$3,250	\$3,250	\$0		
504801 MAINTENANCE	\$8,897	\$28,000	\$28,000	\$0	(\$28,000)	(100.00%)	
504810 VEHICLE MAINTENANCE	\$3,664	\$6,600	\$6,600	\$6,600	\$0		
504860 OUTSIDE WORK	\$0	\$0	\$2,000	\$2,000	\$2,000		
504990 CONTRACTUAL SERVICES	\$145,221	\$154,945	\$11,296	\$49,700	(\$105,245)	(67.92%)	
<b>SERVICES</b>	<b>\$462,053</b>	<b>\$679,864</b>	<b>\$481,704</b>	<b>\$61,550</b>	<b>(\$618,314)</b>	<b>(90.95%)</b>	<b>\$0</b>
<b>Total WT ENGINEERING</b>	<b>\$1,840,196</b>	<b>\$2,140,676</b>	<b>\$1,790,490</b>	<b>\$1,610,982</b>	<b>(\$529,694)</b>	<b>(24.74%)</b>	<b>\$0</b>
<b>5500-7050 WT OTHER OVERHEAD CHARGES</b>							
<b>INTRAGOVERNMENTAL</b>							
503041 CREATIVE SERVICES FEES	\$177,257	\$189,343	\$147,074	\$144,985	(\$44,358)	(23.43%)	
503042 FLEET ADMIN CHARGES	\$28,492	\$28,492	\$29,932	\$0	(\$28,492)	(100.00%)	
503043 COMPUTER REPLACEMENT	\$52,665	\$52,665	\$49,363	\$44,020	(\$8,645)	(16.42%)	
503044 IT SUPPORT &	\$619,141	\$678,980	\$889,841	\$733,795	\$54,815	8.07%	
503045 PRINTER FEES	\$3,688	\$4,639	\$4,979	\$5,245	\$606	13.06%	
503046 JANITORIAL SERVICE	\$21,781	\$21,781	\$22,172	\$31,038	\$9,257	42.50%	
503047 GENERAL ADMINISTRATIVE	\$1,074,464	\$1,129,664	\$1,184,312	\$1,360,542	\$230,878	20.44%	
503058 SELF INSURANCE CHRGS	\$254,594	\$254,594	\$206,466	\$140,035	(\$114,559)	(45.00%)	
503059 EMP HEALTH/Wellness Fee	\$43,114	\$66,493	\$63,999	\$46,674	(\$19,819)	(29.81%)	
503060 CITY UNIVERSITY	\$16,966	\$21,708	\$27,073	\$24,948	\$3,240	14.93%	
503061 INSURANCE	\$32,171	\$43,624	\$37,140	\$30,635	(\$12,989)	(29.77%)	
<b>INTRAGOVERNMENTAL</b>	<b>\$2,324,333</b>	<b>\$2,491,983</b>	<b>\$2,662,351</b>	<b>\$2,561,917</b>	<b>\$69,934</b>	<b>2.81%</b>	<b>\$0</b>
<b>MISCELLANEOUS</b>							
505960 BAD DEBT EXPENSE	\$132,735	\$111,000	\$111,000	\$130,000	\$19,000	17.12%	
<b>MISCELLANEOUS</b>	<b>\$132,735</b>	<b>\$111,000</b>	<b>\$111,000</b>	<b>\$130,000</b>	<b>\$19,000</b>	<b>17.12%</b>	<b>\$0</b>
<b>OTHER</b>							
505041 FISCAL AGENT FEES	\$667,025	\$9,000	\$7,000	\$8,000	(\$1,000)	(11.11%)	
505970 LOSS ON DISPOSAL ASSETS	(\$8,535)	\$0	\$0	\$0	\$0		
507554 INTEREST EXPENSE	\$2,653,854	\$1,704,832	\$2,959,730	\$2,788,221	\$1,083,389	63.55%	
507681 BOND PRINCIPAL	\$0	\$3,265,050	\$3,771,800	\$3,950,450	\$685,400	20.99%	
805030 TRF RAILROAD	\$31,281	\$31,281	\$0	\$141,226	\$109,945	351.48%	
821100 TRF TO GENERAL FUND	\$4,761,940	\$5,800,213	\$6,305,221	\$5,092,125	(\$708,088)	(12.21%)	
877000 DEPRECIATION	\$3,734,112	\$0	\$0	\$0	\$0		
<b>OTHER</b>	<b>\$11,839,677</b>	<b>\$10,810,376</b>	<b>\$13,043,751</b>	<b>\$11,980,022</b>	<b>\$1,169,646</b>	<b>10.82%</b>	<b>\$0</b>
<b>Total WT OTHER OVERHEAD CHARGES</b>	<b>\$14,296,745</b>	<b>\$13,413,359</b>	<b>\$15,817,102</b>	<b>\$14,671,939</b>	<b>\$1,258,580</b>	<b>9.38%</b>	<b>\$0</b>
<b>5500-7120 WT PRODUCTION PLANT</b>							
<b>PERSONNEL SERVICES</b>							
500101 PERMANENT POSITIONS	\$1,111,095	\$1,273,535	\$1,128,357	\$1,249,961	(\$23,574)	(1.85%)	
500116 GASB 16 ACCRUED	\$16,311	\$0	\$0	\$0	\$0		
500122 SHIFT DIFFERENTIAL	\$9,312	\$6,000	\$3,000	\$10,000	\$4,000	66.67%	
500123 STEP UP PAY	\$58	\$0	\$0	\$0	\$0		
500125 MEAL ALLOWANCES	\$277	\$1,995	\$2,100	\$625	(\$1,370)	(68.67%)	
500135 DEFERRED COMP MATCH	\$10,309	\$12,795	\$22,566	\$24,999	\$12,204	95.38%	
500138 CELL PHONE ALLOWANCE	\$2,545	\$2,760	\$3,000	\$3,000	\$240	8.70%	
500139 CLOTHING PROT EQUIP	\$8,959	\$8,529	\$10,221	\$10,908	\$2,379	27.89%	

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REPORT NAME: BW-FDD-No CIP Dept Division Expenses without CIP



# Department Expense Summary By Account

## Water

### Budget Level 5 - ADOPTED

	FY 2024 ACTUAL	FY 2025 Revised Budget	FY 2025 ESTIMATED BUDGET	FY 2026 BUDGET	DOLLAR DIFF NY vs REV	PERCENT CHG NY vs REV	FY 2026 Supplmntl Requests
<b>5500-7120 WT PRODUCTION PLANT</b>							
<b>PERSONNEL SERVICES</b>							
500141 OVERTIME	\$37,242	\$27,000	\$10,000	\$38,250	\$11,250	41.67%	
500143 STANDBY PAY	\$7,972	\$6,000	\$2,000	\$7,000	\$1,000	16.67%	
500155 SICK LEAVE BUY BACK	\$0	\$0	\$0	\$696	\$696		
500210 SOCIAL SECURITY	\$86,592	\$95,707	\$89,590	\$101,957	\$6,250	6.53%	
500220 LAGERS	\$183,882	\$191,925	\$173,324	\$236,541	\$44,616	23.25%	
500230 DISABILITY INSURANCE	\$2,943	\$3,900	\$3,508	\$3,881	(\$19)	(0.49%)	
500234 EMPLOYEE HEALTH	\$155,122	\$158,317	\$166,985	\$192,369	\$34,052	21.51%	
500235 CITY HSA CONTRIBUTION	\$12,115	\$13,500	\$28,500	\$34,500	\$21,000	155.56%	
500236 LIFE INSURANCE	\$499	\$882	\$883	\$969	\$87	9.86%	
500241 EMPLOYEE SERVICE	\$777	\$777	\$779	\$779	\$2	0.26%	
500242 EMPLOYEE PARKING	\$0	\$0	\$0	\$2,368	\$2,368		
500245 RETIREMENT SICK LEAVE	\$2,310	\$2,310	\$2,310	\$440	(\$1,870)	(80.95%)	
<b>PERSONNEL SERVICES</b>	<b>\$1,648,320</b>	<b>\$1,805,932</b>	<b>\$1,647,123</b>	<b>\$1,919,243</b>	<b>\$113,311</b>	<b>6.27%</b>	<b>\$0</b>
<b>MATERIALS &amp; SUPPLIES</b>							
501100 CONSTRUCTION MATERIALS	\$13,711	\$25,000	\$25,000	\$25,000	\$0		
501110 TREATMENT CHEMICALS	\$1,310,644	\$2,400,000	\$2,664,331	\$1,600,000	(\$800,000)	(33.33%)	
501210 OFFICE SUPPLIES	\$4,736	\$5,000	\$5,000	\$5,000	\$0		
501220 PRINTING	\$35	\$800	\$800	\$200	(\$600)	(75.00%)	
501230 POSTAGE	\$15	\$500	\$500	\$100	(\$400)	(80.00%)	
501330 JANITORIAL SUPPLIES	\$3,760	\$10,000	\$5,000	\$5,000	(\$5,000)	(50.00%)	
501340 FUEL OIL & LUBRICANTS	\$13,762	\$32,500	\$32,500	\$30,000	(\$2,500)	(7.69%)	
501392 FOOD & DRINK	\$0	\$2,000	\$2,000	\$500	(\$1,500)	(75.00%)	
501393 CHEMICALS & TESTING	\$37,508	\$54,000	\$54,000	\$60,000	\$6,000	11.11%	
501410 PARTS-FLEET MAINTENANCE	\$6,793	\$12,500	\$12,500	\$10,500	(\$2,000)	(16.00%)	
501420 EQUIPMENT PARTS	\$120,194	\$438,972	\$430,000	\$440,000	\$1,028	0.23%	
501510 TOOLS	\$3,911	\$4,000	\$4,000	\$9,000	\$5,000	125.00%	
501612 OUTSIDE WORK	\$10,129	\$15,000	\$0	\$0	(\$15,000)	(100.00%)	
501701 CLOTHING & UNIFORMS	\$3,404	\$8,000	\$8,000	\$4,500	(\$3,500)	(43.75%)	
501720 SAFETY EQUIPMENT	\$5,105	\$10,000	\$8,000	\$6,000	(\$4,000)	(40.00%)	
501820 COMPUTER/ELECTRONIC	\$1,908	\$10,000	\$10,000	\$3,000	(\$7,000)	(70.00%)	
<b>MATERIALS &amp; SUPPLIES</b>	<b>\$1,535,615</b>	<b>\$3,028,272</b>	<b>\$3,261,631</b>	<b>\$2,198,800</b>	<b>(\$829,472)</b>	<b>(27.39%)</b>	<b>\$0</b>
<b>TRAVEL &amp; TRAINING</b>							
502010 TRAVEL TRAINING	\$4,384	\$15,000	\$15,000	\$15,000	\$0		
<b>TRAVEL &amp; TRAINING</b>	<b>\$4,384</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$0</b>		<b>\$0</b>
<b>UTILITIES</b>							
503530 WATER	\$16,444	\$20,600	\$20,600	\$17,000	(\$3,600)	(17.48%)	
503531 NATURAL GAS	\$4,089	\$10,000	\$10,000	\$10,000	\$0		
503532 ELECTRIC	\$1,444,151	\$1,510,000	\$1,510,000	\$1,504,000	(\$6,000)	(0.40%)	
503534 SEWER	\$1,199	\$1,236	\$1,236	\$1,236	\$0		
503535 SOLID WASTE	\$4,936	\$5,000	\$5,000	\$5,000	\$0		
503537 STORM WATER	\$4,076	\$4,075	\$4,075	\$4,075	\$0		
503538 WIRELESS	\$1,841	\$1,680	\$1,680	\$1,680	\$0		
<b>UTILITIES</b>	<b>\$1,476,736</b>	<b>\$1,552,591</b>	<b>\$1,552,591</b>	<b>\$1,542,991</b>	<b>(\$9,600)</b>	<b>(0.62%)</b>	<b>\$0</b>
<b>SERVICES</b>							
504100 DUES & PROFESSIONAL	\$1,522	\$2,502	\$2,539	\$2,502	\$0		
504592 EQUIPMENT RENTALS	\$0	\$0	\$0	\$24,000	\$24,000		
504810 VEHICLE MAINTENANCE	\$8,794	\$13,500	\$13,500	\$13,500	\$0		
504820 EQUIPMENT MAINTENANCE	\$20,660	\$29,283	\$26,575	\$26,500	(\$2,783)	(9.50%)	
504860 OUTSIDE WORK	\$0	\$0	\$15,000	\$15,000	\$15,000		
504990 CONTRACTUAL SERVICES	\$1,854,384	\$2,478,504	\$2,553,362	\$2,513,000	\$34,496	1.39%	
<b>SERVICES</b>	<b>\$1,885,360</b>	<b>\$2,523,789</b>	<b>\$2,610,976</b>	<b>\$2,594,502</b>	<b>\$70,713</b>	<b>2.80%</b>	<b>\$0</b>

## Department Expense Summary By Account

## Water

### Budget Level 5 - ADOPTED

	FY 2024 ACTUAL	FY 2025 Revised Budget	FY 2025 ESTIMATED BUDGET	FY 2026 BUDGET	DOLLAR DIFF NY vs REV	PERCENT CHG NY vs REV	FY 2026 Supplmntl Requests
<b>5500-7120 WT PRODUCTION PLANT</b>							
<b>MISCELLANEOUS</b>							
505030 TAXES	\$20,524	\$25,000	\$25,000	\$27,000	\$2,000	8.00%	
<b>MISCELLANEOUS</b>	<b>\$20,524</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$27,000</b>	<b>\$2,000</b>	<b>8.00%</b>	<b>\$0</b>
<b>Total WT PRODUCTION PLANT</b>	<b>\$6,570,937</b>	<b>\$8,950,584</b>	<b>\$9,112,321</b>	<b>\$8,297,536</b>	<b>(\$653,048)</b>	<b>(7.30%)</b>	<b>\$0</b>
<b>5500-7220 WT TRANS DISTR OPERATIONS</b>							
<b>PERSONNEL SERVICES</b>							
500101 PERMANENT POSITIONS	\$2,422,609	\$3,017,947	\$2,519,691	\$2,751,637	(\$266,310)	(8.82%)	
500105 TEMPORARY POSITIONS	\$69,914	\$51,911	\$51,911	\$51,911	\$0		
500116 GASB 16 ACCRUED	\$38,966	\$0	\$0	\$0	\$0		
500122 SHIFT DIFFERENTIAL	\$2,692	\$2,053	\$1,000	\$3,850	\$1,797	87.53%	
500123 STEP UP PAY	\$1,815	\$6,045	\$1,800	\$3,450	(\$2,595)	(42.93%)	
500125 MEAL ALLOWANCES	\$5,203	\$5,000	\$7,350	\$8,150	\$3,150	63.00%	
500135 DEFERRED COMP MATCH	\$33,196	\$29,964	\$50,393	\$55,033	\$25,069	83.66%	
500138 CELL PHONE ALLOWANCE	\$11,120	\$11,280	\$13,800	\$13,800	\$2,520	22.34%	
500139 CLOTHING PROT EQUIP	\$18,853	\$18,582	\$21,702	\$23,893	\$5,311	28.58%	
500141 OVERTIME	\$60,565	\$48,318	\$9,178	\$55,178	\$6,860	14.20%	
500143 STANDBY PAY	\$43,610	\$28,132	\$10,000	\$44,500	\$16,368	58.18%	
500155 SICK LEAVE BUY BACK	\$11,205	\$11,532	\$13,035	\$14,012	\$2,480	21.51%	
500184 NON-ACCTBLE AUTO ALLOW	\$6,035	\$6,000	\$6,000	\$6,000	\$0		
500210 SOCIAL SECURITY	\$196,674	\$209,638	\$204,358	\$228,865	\$19,227	9.17%	
500220 LAGERS	\$445,546	\$421,964	\$403,838	\$506,285	\$84,321	19.98%	
500230 DISABILITY INSURANCE	\$6,406	\$8,315	\$7,861	\$8,585	\$270	3.25%	
500234 EMPLOYEE HEALTH	\$323,863	\$315,919	\$388,044	\$372,872	\$56,953	18.03%	
500235 CITY HSA CONTRIBUTION	\$11,431	\$12,750	\$50,250	\$43,500	\$30,750	241.18%	
500236 LIFE INSURANCE	\$1,072	\$1,785	\$1,995	\$1,995	\$210	11.76%	
500241 EMPLOYEE SERVICE	\$1,577	\$1,577	\$1,758	\$1,758	\$181	11.48%	
500242 EMPLOYEE PARKING	\$0	\$0	\$0	\$4,734	\$4,734		
500245 RETIREMENT SICK LEAVE	\$4,679	\$4,679	\$5,225	\$2,200	(\$2,479)	(52.98%)	
500247 OPEB EXPENSE	(\$7,717)	\$0	\$0	\$0	\$0		
<b>PERSONNEL SERVICES</b>	<b>\$3,709,314</b>	<b>\$4,213,391</b>	<b>\$3,769,189</b>	<b>\$4,202,208</b>	<b>(\$11,183)</b>	<b>(0.27%)</b>	<b>\$0</b>
<b>MATERIALS &amp; SUPPLIES</b>							
501100 CONSTRUCTION MATERIALS	\$948,039	\$1,394,827	\$1,560,503	\$1,258,977	(\$135,850)	(9.74%)	
501210 OFFICE SUPPLIES	\$2,248	\$4,000	\$4,000	\$3,000	(\$1,000)	(25.00%)	
501211 OPERATION SUPPLIES &	\$82,593	\$82,246	\$82,000	\$90,000	\$7,754	9.43%	
501220 PRINTING	\$66	\$2,000	\$2,000	\$500	(\$1,500)	(75.00%)	
501230 POSTAGE	\$81	\$500	\$500	\$250	(\$250)	(50.00%)	
501340 FUEL OIL & LUBRICANTS	\$127,050	\$118,000	\$118,000	\$118,000	\$0		
501392 FOOD & DRINK	\$1,165	\$800	\$800	\$0	(\$800)	(100.00%)	
501393 CHEMICALS & TESTING	\$32,356	\$26,000	\$26,000	\$35,000	\$9,000	34.62%	
501410 PARTS-FLEET MAINTENANCE	\$80,105	\$84,815	\$84,815	\$84,815	\$0		
501420 EQUIPMENT PARTS	\$48,668	\$42,300	\$42,300	\$45,800	\$3,500	8.27%	
501612 OUTSIDE WORK	\$135,185	\$25,000	\$0	\$0	(\$25,000)	(100.00%)	
501701 CLOTHING & UNIFORMS	\$18,751	\$24,000	\$24,000	\$20,000	(\$4,000)	(16.67%)	
501720 SAFETY EQUIPMENT	\$11,198	\$20,000	\$20,000	\$15,000	(\$5,000)	(25.00%)	
501810 FURNITURE	\$1,138	\$4,000	\$4,000	\$2,500	(\$1,500)	(37.50%)	
501820 COMPUTER/ELECTRONIC	\$27,762	\$42,175	\$28,181	\$20,150	(\$22,025)	(52.22%)	
<b>MATERIALS &amp; SUPPLIES</b>	<b>\$1,516,404</b>	<b>\$1,870,664</b>	<b>\$1,997,099</b>	<b>\$1,693,992</b>	<b>(\$176,672)</b>	<b>(9.44%)</b>	<b>\$0</b>
<b>TRAVEL &amp; TRAINING</b>							
502010 TRAVEL TRAINING	\$20,719	\$24,606	\$24,606	\$24,606	\$0		
<b>TRAVEL &amp; TRAINING</b>	<b>\$20,719</b>	<b>\$24,606</b>	<b>\$24,606</b>	<b>\$24,606</b>	<b>\$0</b>		<b>\$0</b>

## Department Expense Summary By Account

Budget Level 5 - ADOPTED

## Water

	FY 2024 ACTUAL	FY 2025 Revised Budget	FY 2025 ESTIMATED BUDGET	FY 2026 BUDGET	DOLLAR DIFF NY vs REV	PERCENT CHG NY vs REV	FY 2026 Supplmntl Requests
<b>5500-7220 WT TRANS DISTR OPERATIONS</b>							
<b>INTRAGOVERNMENTAL</b>							
503050 FIBER OPTICS	\$1,924	\$1,924	\$1,924	\$750	(\$1,174)	(61.02%)	
<b>INTRAGOVERNMENTAL</b>	<b>\$1,924</b>	<b>\$1,924</b>	<b>\$1,924</b>	<b>\$750</b>	<b>(\$1,174)</b>	<b>(61.02%)</b>	<b>\$0</b>
<b>UTILITIES</b>							
503530 WATER	\$3,267	\$2,825	\$2,825	\$3,500	\$675	23.89%	
503531 NATURAL GAS	\$10,214	\$14,000	\$14,000	\$14,000	\$0		
503532 ELECTRIC	\$33,995	\$33,000	\$33,000	\$36,000	\$3,000	9.09%	
503534 SEWER	\$2,978	\$3,020	\$3,020	\$3,200	\$180	5.96%	
503535 SOLID WASTE	\$23,478	\$22,500	\$22,500	\$25,000	\$2,500	11.11%	
503537 STORM WATER	\$5,984	\$5,990	\$5,990	\$5,990	\$0		
503538 WIRELESS	\$25,931	\$26,326	\$26,546	\$26,326	\$0		
<b>UTILITIES</b>	<b>\$105,849</b>	<b>\$107,661</b>	<b>\$107,881</b>	<b>\$114,016</b>	<b>\$6,355</b>	<b>5.90%</b>	<b>\$0</b>
<b>SERVICES</b>							
504100 DUES & PROFESSIONAL	\$2,601	\$18,000	\$8,000	\$4,500	(\$13,500)	(75.00%)	
504310 PUBLISHING & ADVERTISING	\$0	\$5,000	\$500	\$0	(\$5,000)	(100.00%)	
504593 LAND RENTALS	\$1,842	\$1,842	\$1,842	\$1,842	\$0		
504596 POOL BILLING FLEET OPS	\$0	\$1,000	\$1,000	\$0	(\$1,000)	(100.00%)	
504801 MAINTENANCE	\$1,226	\$27,137	\$25,911	\$2,500	(\$24,637)	(90.79%)	
504810 VEHICLE MAINTENANCE	\$84,215	\$112,500	\$112,500	\$112,500	\$0		
504820 EQUIPMENT MAINTENANCE	\$0	\$2,000	\$2,000	\$0	(\$2,000)	(100.00%)	
504850 LICENSE & CERT.	\$568	\$5,000	\$3,500	\$2,000	(\$3,000)	(60.00%)	
504860 OUTSIDE WORK	\$0	\$0	\$100,000	\$100,000	\$100,000		
504990 CONTRACTUAL SERVICES	\$1,324,125	\$1,269,298	\$1,206,632	\$2,029,981	\$760,683	59.93%	
<b>SERVICES</b>	<b>\$1,414,577</b>	<b>\$1,441,777</b>	<b>\$1,461,884</b>	<b>\$2,253,323</b>	<b>\$811,546</b>	<b>56.29%</b>	<b>\$0</b>
<b>MISCELLANEOUS</b>							
505990 MISCELLANEOUS	\$8,375	\$8,825	\$500	\$500	(\$8,325)	(94.33%)	
599999 PCARD CLEARING ACCOUNT	\$105	\$0	\$0	\$0	\$0		
<b>MISCELLANEOUS</b>	<b>\$8,480</b>	<b>\$8,825</b>	<b>\$500</b>	<b>\$500</b>	<b>(\$8,325)</b>	<b>(94.33%)</b>	<b>\$0</b>
<b>CAPITAL ADDITIONS</b>							
506110 CAPITAL IMPR TO BUILDINGS	\$12,505	\$15,000	\$22,000	\$0	(\$15,000)	(100.00%)	
506640 FLEET EQUIPMENT	\$67,097	\$70,071	\$0	\$15,000	(\$55,071)	(78.59%)	
506641 OTHER EQUIPMENT	\$41,888	\$42,000	\$42,000	\$10,000	(\$32,000)	(76.19%)	
<b>CAPITAL ADDITIONS</b>	<b>\$121,490</b>	<b>\$127,071</b>	<b>\$64,000</b>	<b>\$25,000</b>	<b>(\$102,071)</b>	<b>(80.33%)</b>	<b>\$0</b>
<b>Total WT TRANS DISTR OPERATIONS</b>	<b>\$6,898,758</b>	<b>\$7,795,919</b>	<b>\$7,427,083</b>	<b>\$8,314,395</b>	<b>\$518,476</b>	<b>6.65%</b>	<b>\$0</b>

## 5500-7240 WT STOREROOM

### PERSONNEL SERVICES

500101 PERMANENT POSITIONS	\$210,060	\$200,221	\$187,175	\$207,038	\$6,817	3.40%
500105 TEMPORARY POSITIONS	\$0	\$13,439	\$1,000	\$1,000	(\$12,439)	(92.56%)
500122 SHIFT DIFFERENTIAL	\$209	\$75	\$75	\$250	\$175	233.33%
500123 STEP UP PAY	\$225	\$150	\$150	\$250	\$100	66.67%
500125 MEAL ALLOWANCES	\$251	\$400	\$400	\$400	\$0	
500135 DEFERRED COMP MATCH	\$3,690	\$3,432	\$3,744	\$4,141	\$709	20.66%
500138 CELL PHONE ALLOWANCE	\$1,046	\$1,200	\$1,200	\$1,200	\$0	
500139 CLOTHING PROT EQUIP	\$1,685	\$1,876	\$1,840	\$1,840	(\$36)	(1.92%)
500141 OVERTIME	\$4,585	\$3,000	\$3,000	\$3,000	\$0	
500143 STANDBY PAY	\$2,869	\$600	\$600	\$2,000	\$1,400	233.33%
500155 SICK LEAVE BUY BACK	\$2,357	\$1,804	\$2,112	\$1,942	\$138	7.65%
500184 NON-ACCTBLE AUTO ALLOW	\$1,107	\$1,344	\$1,200	\$1,200	(\$144)	(10.71%)
500210 SOCIAL SECURITY	\$16,639	\$16,426	\$15,212	\$16,856	\$430	2.62%
500220 LAGERS	\$41,333	\$39,531	\$37,094	\$44,705	\$5,174	13.09%
500230 DISABILITY INSURANCE	\$550	\$646	\$589	\$649	\$3	0.46%

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FOLDER: /Budget Reports/Dept Reports/Expense Reports

REPORT NAME: BW-FDD-No CIP Dept Division Expenses without CIP



## Department Expense Summary By Account

## Water

### Budget Level 5 - ADOPTED

	FY 2024 ACTUAL	FY 2025 Revised Budget	FY 2025 ESTIMATED BUDGET	FY 2026 BUDGET	DOLLAR DIFF NY vs REV	PERCENT CHG NY vs REV	FY 2026 Supplmntl Requests
<b>5500-7240 WT STOREROOM</b>							
<b>PERSONNEL SERVICES</b>							
500234 EMPLOYEE HEALTH	\$31,368	\$29,754	\$29,760	\$30,598	\$844	2.84%	
500235 CITY HSA CONTRIBUTION	\$1,800	\$1,800	\$3,000	\$4,200	\$2,400	133.33%	
500236 LIFE INSURANCE	\$109	\$170	\$168	\$168	(\$2)	(1.18%)	
500241 EMPLOYEE SERVICE	\$150	\$150	\$148	\$148	(\$2)	(1.33%)	
500242 EMPLOYEE PARKING	\$0	\$0	\$0	\$789	\$789		
500245 RETIREMENT SICK LEAVE	\$438	\$438	\$440	\$176	(\$262)	(59.82%)	
<b>PERSONNEL SERVICES</b>	<b>\$320,472</b>	<b>\$316,456</b>	<b>\$288,907</b>	<b>\$322,550</b>	<b>\$6,094</b>	<b>1.93%</b>	<b>\$0</b>
<b>MATERIALS &amp; SUPPLIES</b>							
501993 INVENTORY ADJUSTMENT	(\$14,394)	\$0	\$0	\$0	\$0		
<b>MATERIALS &amp; SUPPLIES</b>	<b>(\$14,394)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
<b>Total WT STOREROOM</b>	<b>\$306,078</b>	<b>\$316,456</b>	<b>\$288,907</b>	<b>\$322,550</b>	<b>\$6,094</b>	<b>1.93%</b>	<b>\$0</b>
<b>5500-7260 WT METER READING</b>							
<b>PERSONNEL SERVICES</b>							
500101 PERMANENT POSITIONS	\$176,711	\$206,246	\$191,511	\$170,772	(\$35,474)	(17.20%)	
500105 TEMPORARY POSITIONS	\$0	\$6,242	\$1,000	\$1,000	(\$5,242)	(83.98%)	
500122 SHIFT DIFFERENTIAL	\$104	\$150	\$150	\$150	\$0		
500123 STEP UP PAY	\$97	\$200	\$200	\$200	\$0		
500125 MEAL ALLOWANCES	\$722	\$1,200	\$1,200	\$1,200	\$0		
500135 DEFERRED COMP MATCH	\$2,216	\$1,529	\$3,830	\$3,415	\$1,886	123.35%	
500138 CELL PHONE ALLOWANCE	\$721	\$822	\$822	\$822	\$0		
500139 CLOTHING PROT EQUIP	\$1,606	\$1,830	\$1,833	\$1,967	\$137	7.49%	
500141 OVERTIME	\$3,283	\$978	\$978	\$978	\$0		
500143 STANDBY PAY	\$1,993	\$1,500	\$1,500	\$1,500	\$0		
500155 SICK LEAVE BUY BACK	\$878	\$714	\$642	\$738	\$24	3.36%	
500184 NON-ACCTBLE AUTO ALLOW	\$692	\$750	\$750	\$750	\$0		
500210 SOCIAL SECURITY	\$13,408	\$16,573	\$15,421	\$13,783	(\$2,790)	(16.83%)	
500220 LAGERS	\$28,307	\$41,019	\$38,530	\$38,483	(\$2,536)	(6.18%)	
500230 DISABILITY INSURANCE	\$481	\$646	\$597	\$532	(\$114)	(17.65%)	
500234 EMPLOYEE HEALTH	\$28,255	\$28,225	\$29,388	\$34,065	\$5,840	20.69%	
500235 CITY HSA CONTRIBUTION	\$5,904	\$4,350	\$6,150	\$9,750	\$5,400	124.14%	
500236 LIFE INSURANCE	\$92	\$165	\$162	\$162	(\$3)	(1.82%)	
500241 EMPLOYEE SERVICE	\$145	\$145	\$142	\$142	(\$3)	(2.07%)	
500242 EMPLOYEE PARKING	\$0	\$0	\$0	\$789	\$789		
500245 RETIREMENT SICK LEAVE	\$426	\$426	\$424	\$72	(\$354)	(83.10%)	
<b>PERSONNEL SERVICES</b>	<b>\$266,040</b>	<b>\$313,710</b>	<b>\$295,230</b>	<b>\$281,270</b>	<b>(\$32,440)</b>	<b>(10.34%)</b>	<b>\$0</b>
<b>Total WT METER READING</b>	<b>\$266,040</b>	<b>\$313,710</b>	<b>\$295,230</b>	<b>\$281,270</b>	<b>(\$32,440)</b>	<b>(10.34%)</b>	<b>\$0</b>
<b>5500-7220 WT TRANS DISTR OPERATIONS</b>							
<b>CAPITAL ADDITIONS</b>							
506101 BUILDINGS AND	\$0	\$0	\$0	\$58,500	\$58,500		
<b>Total WT TRANS DISTR OPERATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$58,500</b>	<b>\$58,500</b>		<b>\$0</b>
<b>Water</b>	<b>\$31,826,467</b>	<b>\$34,856,027</b>	<b>\$36,747,983</b>	<b>\$34,674,764</b>	<b>(\$181,263)</b>	<b>(0.52%)</b>	<b>\$0</b>
				<b>Over Budget</b>			
				<b>\$1,891,955</b>			
				<b>105.43%</b>			
				<b>Percent of Budget</b>			

## Department Expense Summary By Account

Budget Level 5 - ADOPTED

## Water

	FY 2024 ACTUAL	FY 2025 Revised Budget	FY 2025 ESTIMATED BUDGET	FY 2026 BUDGET	DOLLAR DIFF NY vs REV	PERCENT CHG NY vs REV	FY 2026 Supplmntl Requests
<b>5504-7040 WT ENGINEERING</b>							
<b>CAPITAL ADDITIONS</b>							
506525 LARGE VEHICLES	\$0	\$47,000	\$47,000	\$52,140	\$5,140	10.94%	
<b>CAPITAL ADDITIONS</b>	<b>\$0</b>	<b>\$47,000</b>	<b>\$47,000</b>	<b>\$52,140</b>	<b>\$5,140</b>	<b>10.94%</b>	<b>\$0</b>
<b>Total WT ENGINEERING</b>	<b>\$0</b>	<b>\$47,000</b>	<b>\$47,000</b>	<b>\$52,140</b>	<b>\$5,140</b>	<b>10.94%</b>	<b>\$0</b>
<b>5504-7050 WT OTHER OVERHEAD CHARGES</b>							
<b>OTHER</b>							
877000 DEPRECIATION	\$25,479	\$0	\$0	\$0	\$0		
<b>OTHER</b>	<b>\$25,479</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
<b>Total WT OTHER OVERHEAD CHARGES</b>	<b>\$25,479</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
<b>5504-7220 WT TRANS DISTR OPERATIONS</b>							
<b>CAPITAL ADDITIONS</b>							
506520 AUTOS	\$62,256	\$65,000	\$65,000	\$0	(\$65,000)	(100.00%)	
506525 LARGE VEHICLES	\$0	\$210,917	\$210,917	\$400,000	\$189,083	89.65%	
506640 FLEET EQUIPMENT	\$0	\$8,204	\$260,000	\$13,000	\$4,796	58.46%	
<b>CAPITAL ADDITIONS</b>	<b>\$62,256</b>	<b>\$284,121</b>	<b>\$535,917</b>	<b>\$413,000</b>	<b>\$128,879</b>	<b>45.36%</b>	<b>\$0</b>
<b>OTHER</b>							
877000 DEPRECIATION	\$0	(\$8,393)	\$0	\$0	\$8,393	(100.00%)	
<b>OTHER</b>	<b>\$0</b>	<b>(\$8,393)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,393</b>	<b>(100.00%)</b>	<b>\$0</b>
<b>Total WT TRANS DISTR OPERATIONS</b>	<b>\$62,256</b>	<b>\$275,728</b>	<b>\$535,917</b>	<b>\$413,000</b>	<b>\$137,272</b>	<b>49.79%</b>	<b>\$0</b>
<b>Water</b>	<b>\$87,735</b>	<b>\$322,728</b>	<b>\$582,917</b>	<b>\$465,140</b>	<b>\$142,412</b>	<b>44.13%</b>	<b>\$0</b>
			<b>Over Budget</b> <b>\$260,189</b> <b>180.62%</b>				
			Percent of Budget				

