



November 14, 2024

Note #	Version #2 No Staff Added	Comments
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|----|---|
| 1 | Our latest electric rate increase went into effect 2/29/2024.
Our latest water rate increase went into effect 2/1/2024.
Our latest wastewater rate increase went into effect 11/1/2022. |
| 2 | Sewer Rate Case values were placed based on Workshop Session and Adjustment to Septage Receiving. Goal of being Net Positive. |
| 3 | No Additional Employees are added to Budget. |
| 4 | 2025 Budget prepared with a 83% Increase for ALL Utility Wages. |
| 7 | AT&T & Charter Pole Attachments were increased by 25%, per contracts. |
| 8 | ACEC capacity payment of \$29,400 is expected in 2025 for Sub # 4. |
| 9 | School Benefits maintained due to Jacob Boness and Mason Mosher being in the Apprenticeship Program. |
| 10 | Proposed capital projects and correlating debt issuance funds are shown. |
| 11 | ATC Dividends are included in Electric Interest Income. |
| 12 | A increase of 2% in purchased power cost is anticipated in 2025. |

COLUMBUS UTILITIES
STATEMENT OF CASH FLOWS

2025 Budget FINAL version 2 NO Operators Added

	Electric	Water	Wastewater	Total Utilities
Net Income	\$ 18,967	\$ 32,444	\$ 26,134	\$ 77,545
Add:				
Proceeds from 2025 revenue debt issue	4,402,673	1,352,626	2,297,837	8,053,136
Depreciation & Amortization (net)	565,806	340,175	406,843	1,312,824
Less:				
Capital additions	(4,402,673)	(1,352,626)	(2,297,837)	(8,053,136)
Debt principle payments	(520,643)	(140,000)	(321,172)	(981,815)
Net Cash Flow	\$ 64,129	\$ 232,619	\$ 111,805	\$ 408,554

Utility W/E - LGIP \$410,000 Cash Reserve
Bond Reserves - \$300,000 Required - \$540,000 Plant Renewal & Replacement Surplus



2025 Budget - Capital Projects and Additions (TO BE BONDED)

November 14, 2024

Sewer Utility Needs for FY 2025

Item	Cost	Comments
1 Vehicle Equipment	\$ 149,267.00	Hoist Truck for Sewer Utility
2 Pretreatment Study	\$ 100,000.00	Study and Implementation of Pretreatment Program including Grease Trap inspections etc.
3 Collection System Jet/Repair/etc.	\$ 300,000.00	Repair work on 20% of collection system; jetting, televising, lining, grout work, etc.
4 Birdsey Lift Station	\$ 75,000.00	PLC/SCADA control Panel, carryover from 2024 requests
5 Scum Pumps & Flanges	\$ 100,000.00	Replacement of all scum/sump pumps in WWTP and flanges that are worn including piping.
6 Sand Filter Rehab	\$ 450,000.00	Isolation Valves, Sand Replacement, other repair work/engineering
7 River Level Meter & Effluent Sampling	\$ 60,000.00	New Sample location and sampling process needed for Effluent Samples as well as river level meter.
8 SCADA System Upgrades	\$ 75,000.00	2024 carryover, Extent of Project not known (may be incorporated with Birdsey & PLC/Fiber Project)
9 Biosolids Handling/Project Design/Planning	\$ 703,570.00	Engineering and design portion of project to begin construction in 2026.
SUB TOTAL	\$ 2,012,837.00	

Water Utility Needs for FY 2025

Item	Cost	Comments
1 WP #2 MCC Replacement	\$ 283,379.00	MCC Electrical Buckets and Panel Replacement
2 WP#2 Softener Recon	\$ 298,906.00	Recondition the Zeolite Softeners
3 WP#2 Softener Repaint	\$ 135,651.00	Repaint the interior of the Vessels
4 WP#2 Iron Filter Automated Backwash	\$ 293,000.00	Replace manual system with automated system to reduce waste and increase efficiency
5 WP#2 Dehumidifier 1 of 4 Replacement	\$ 18,164.00	Dehumidifier #1
6 Site Investigation and Site Selection	\$ 42,436.00	Future Water Plant Site Identification
7 Future Plant Land Acquisition	\$ 106,090.00	Purchase of Land for Future Plant
SUB TOTAL	\$ 1,177,626.00	

Electric Utility Needs for FY 2025

Item	Cost	Comments
1 Reconnect Padmount Step-Down	\$ 10,000.00	Unit on Ludington & HWY 89 should be reconnected so it is ready to serve load
2 Complete 4.16kV conversion	\$ 3,300,000.00	Covert the remainder of the 4.16kV to 12.47kV via contract and done before failure of Substation #1.
3 Decommission Substation #1	\$ 10,000.00	Turn Off and scrap Substation #1. Scrap value may be less than disposal costs.
4 Sell Pad Mount Step-Downs	\$ (45,000.00)	These Transformers are useful to other Utilities going through conversion.
5 Hospital Expansion Project Equipment Order	\$ 320,000.00	Equipment needed to perform hospital work in 2026.
6 Substation #2 SCADA Connection	\$ 10,000.00	Carryover from 2024
7 Transformers (Stock and hospital Project)	\$ 720,750.00	Purchased for Hospital project as well as inventory needs in our yard.
8 2025 Ford F350 Super Crew Utility Truck	\$ 76,923.00	Replacement for Truck #32.
SUB TOTAL	\$ 4,402,673.00	

Combined Utility Needs for FY 2025

Item	Cost	Comments
1 Wastewater Portion Streets Projects	\$ 110,000.00	2025 Steels Construction Projects Wastewater Portion
2 Water Portion Streets Projects	\$ 175,000.00	2025 Streets Construction Projects Water Portion
3 PLC/Fiber Installation Upgrade	\$ 175,000.00	City Wide Install of updated comms cable.
SUB TOTAL	\$ 460,000.00	
GRAND TOTAL	\$ 8,053,136.00	

2025									
Employee	Employment Status	Annual Hours	Budgeted Overtime Hours	2024 Hourly Wage	2024 Annual Salary or Wages	Proposed Increase	2025 Hourly Wage	2025 Annual Salary or Wages	
Director	FT	2080	0	\$ 57.69	\$ 120,000.00	3%	\$ 59.42	\$ 123,595	
Superintendent Business Mgr	FT	2080	0	\$ 46.95	\$ 97,656	3%	\$ 48.36	\$ 100,586	
Billing Clerk	FT	2080	0	\$ 24.15	\$ 50,232	3%	\$ 24.87	\$ 51,739	
Accounting Clerk	FT	2080	0	\$ 31.50	\$ 65,520	3%	\$ 32.45	\$ 67,486	
Totals:					\$ 333,408			\$ 343,405	
					\$ 1,405,431.48		2025 wages	\$ 1,493,355.68	
							2024 wages	\$ 1,405,431.48	
							Increase	\$ 87,924.19	

2025									
Employee	Employment Status	Annual Hours	Budgeted Overtime Hours	2024 Hourly Wage	2024 Annual Salary or Wages	Proposed Increase	2025 Hourly Wage	2025 Annual Salary or Wages	
Sewer Operator A - PG	FT	2080	240	\$ 38.92	\$ 94,965	3%	\$ 40.09	\$ 97,814	
Operator A Incentive Pay - PG	INC	2320	0	\$ 5.00	\$ 11,600	0%	\$ 5.50	\$ 12,760	
Sewer - Operator B - MN	FT	2080	240	\$ 30.43	\$ 74,249	3%	\$ 31.34	\$ 76,477	
Operator B Incentive Pay - MN	INC	2320	0	\$ 3.50	\$ 8,120	0%	\$ 5.50	\$ 12,760	
Sewer Operator B - AD	FT	2080	240	\$ 30.45	\$ 74,298	3%	\$ 31.36	\$ 76,527	
Operator B Incentive Pay - AD	INC	2320	0	\$ 3.50	\$ 8,120	0%	\$ 3.50	\$ 8,120	
Sewer Operator B - JR	FT	2080	240	\$ 30.70	\$ 74,908	3%	\$ 31.62	\$ 77,155	
Operator B Incentive Pay - JR	INC	2320	0	\$ 3.50	\$ 8,120	0%	\$ 3.50	\$ 8,120	
Seasonal Worker	PT	700		\$ 12.33	\$ 8,633		\$ 16.00	\$ 11,200	
Custodian	PT	208		\$ 16.30	\$ 3,391	3%	\$ 16.79	\$ 3,492	
Totals:			960		\$ 366,404			\$ 384,425	

SEWER 2025				CIP/PROJECTS
BOND				
60-831-00-0000	2023 CHEVROLET 5500 HOIST TRUCK (Ehlers)	\$	(149,267)	(\$2,148,570)
60-820-20-0000	Trench Box large plus braces	\$	9,720	(\$149,267)
60-820-20-0000	MEUW	\$	14,500	\$3,240
60-930-20-9351	RAIN GEAR PPE/SAFETY BUDGET	\$	8,000	\$4,983
60-832-20-0000	Bobcat Hydraulic Breaker	\$	13,300	\$8,000
60-832-20-0000	Bobcat E48 w 18"30" & Ripper	\$	78,298	\$2,660
60-833-00-0000	JOHN DEERE 624P RENTAL 2025 ONLY	\$	16,000	\$15,660
60-826-00-0000	WASTEWATER CHEMICALS	\$	214,600	\$16,000
60-831-00-0000	COLSYS EQUIP/LAB EQUIP/SUPPLIES/SHIP (est)	\$	50,000	\$214,600
60-827-00-0000	PLANT LAB EXPENSES	\$	40,000	\$50,000
60-834-00-0000	PLANT CONTINGENCY PUMP REPLACEMENT (est)	\$	35,000	\$40,000
60-834-00-0000	ENG/CONSULT/PRO-MAN (est)	\$	75,000	\$35,000
60-834-00-0000	HVAC BASSETT MECH CONTRACT	\$	39,036	\$75,000
60-834-00-0000	MUFFIN MONSTER NOT TO EXCEED (est)	\$	28,000	\$39,036
60-834-00-0000	INFLUENT PUMP FLUSH VALVES	\$	10,000	\$28,000
60-827-00-0000	CHEM SCAN PHOS REDUCTION PROCESS	\$	75,000	\$10,000
60-834-00-0000	MLSS CHANNEL AERATION/MIXING (est)	\$	15,000	\$75,000
60-833-00-0000	LAND APPLICATION/CONTRACT SERVICES	\$	21,000	\$15,000
60-421-00-4211	SALE OF CHEVY 2500 & FORD EXPLORER	\$	(12,500)	\$21,000
60-921-00-0000	PRINTER/COPY MACHINE CONTRACT w/irrhyme	\$	2,256	(\$12,500)
BUDGET TOTAL "PROJECTS" SEWER 2025				\$2,256
CIP TOTAL SEWER 2025				\$642,935
				(\$2,297,837)

BOND AMOUNT - \$2,297,837

2025 Wastewater Hoist Truck* \$149,267
2025 Comprehensive Study on FOG \$100,000
2025 Collection System Sampling/Testing/Jetting/Etc \$300,000
2025 Birdsey Lift Station (Control Panel) \$75,000
2025 Street Construction Projects \$110,000
2025 Scum Pumps & Flanges \$100,000
2025 Rehab/Rebuild of Sand Filter System \$450,000
2025 River Level Meter & Effluent Sampling System \$60,000
2025 Scada System \$75,000
2025 Biosolids Handling/Project Design and Planning \$703,570
2025 PLC/Fiber Installation Upgrade \$175,000

20%
20%

COLUMBUS WASTEWATER DEPARTMENT
Wastewater Revenue and Expenses
Projected 2024 Year End for 2025 Budget

OPERATING REVENUES								
Wastewater Revenue:								
Metered Sales								
Residential	891,685	1,001,917	752,300	1,003,067	1,015,700	35.00%	1,354,141	33.32%
Commercial	339,321	337,880	268,792	358,389	392,700	35.00%	483,826	23.20%
Industrial	101,120	123,735	70,387	93,849	94,500	60.00%	150,158	58.90%
Public Authority	25,744	29,842	29,442	39,256	32,000	35.00%	52,996	65.61%
Service to other systems	121,664	121,603	116,466	139,759	150,000	40.00%	195,662	30.44%
Total Wastewater revenues	1,479,534	1,614,977	1,237,387	1,634,321	1,684,900	205.00%	2,236,784	211.48%
Other operating revenues:								
Forfeited Discounts (470)	-	-	3,160	4,214	-		5,688	
Miscellaneous	92,140	122,845	134,370	155,467	171,000		405,370	
Total operating revenues	1,571,674	1,737,822	1,374,917	1,794,001	1,855,900	47.59%	2,647,842	42.67%
OPERATING EXPENSES								
Operation and Maintenance Expenses								
Operation:								
Supervision and labor	132,580	197,407	29,941	35,929	-	104.27%	73,392	100.00%
Power and fuel	98,181	99,632	66,477	79,773	77,000	-30.00%	55,841	-27.48%
Other operating supplies, expense	80,048	75,072	24,398	29,278	64,000	-100.00%	115,000	79.69%
Transportation 60-828-10-0000	5,102	3,999	679	815	679	0.00%	1,551	128.42%
Chemicals	97,903	96,629	101,812	122,174	98,000	75.65%	214,600	118.98%
Total Operation	413,814	472,739	223,307	267,969	239,679	49.92%	460,384	92.08%
Maintenance:								
Collection system	59,684	48,536	34,655	41,586	70,693	112.71%	88,458	25.13%
Pumping equipment	26,961	29,518	25,761	30,913	21,625	130.25%	71,176	229.13%
Treatment and disposal plant equipment	132,268	153,547	17,573	21,087	49,833	0.00%	63,371	27.17%
General plant structures and equipment	26,521	40,380	156,687	188,025	431,237	128.65%	429,912	-0.31%
Total Maintenance	245,434	271,981	234,676	281,611	573,388	371.60%	652,917	13.87%
Customer Accounts								
Accounting and collecting	107,400	11,980	13,462	16,155	113,862	53.82%	24,850	-78.18%
Administrative and general:								
Salaries & Benefits	114,937	140,816	186,172	223,406	186,172	75.05%	391,071	110.06%
Office supplies	785	1,330	13,433	16,119	6,400	36.48%	22,000	243.75%
Outside services employed	92,130	63,467	137,922	165,506	442,000	141.68%	400,000	-9.50%
Insurance	28,853	31,434	32,621	33,340	31,500	2.88%	34,300	8.89%
Miscellaneous	8,364	10,995	6,017	7,252	15,500	115.81%	15,650	0.97%
Vehicle	-	-	8,872	15,208	16,000	5.21%	16,000	0.00%
Total administrative and general	245,069	248,042	385,037	460,832	697,572	90.75%	879,021	26.01%
Total operation and maintenance	1,011,717	1,004,742	856,481	1,026,567	1,624,501	96.50%	2,017,172	24.17%
Depreciation:								
Depreciation	406,843	417,939	-	406,843	406,843	0.00%	406,843	0.00%
Taxes	-	-	20,078	24,094	26,140	54.37%	37,194	42.29%
Total operating expenses	1,418,560	1,422,681	856,481	1,433,410	2,031,344	71.70%	2,461,209	21.16%
Operating income	153,114	315,141	518,436	360,592	(175,444)	-48.24%	186,633	-206.38%
NON-OPERATING REVENUES								
Interest Income (419)	-	-	42,712	51,254	93,000	-18.06%	42,000	-54.84%
Interest Expense (431)	-	-	-	(197,402)	(197,402)	8.97%	(215,105)	8.97%
Other Non-Operating Income (421)	-	-	78	94	-	13310.64%	12,606	100.00%
Total Non-Operating (Income)/Expense	-	-	42,790	(146,054)	(104,402)	9.89%	(160,499)	53.73%
NET INCOME/(LOSS)	-	-	42,790	(146,054)	(104,402)	-39.90%	26,134	-125.03%

COLUMBUS WASTEWATER DEPARTMENT
Detailed Wastewater Operation and Maintenance Expenses
Projected 2024 Year End for 2023 Budget

Thru Sept									
	YTD 12/31/2024	Expected 2024	Budget 12/31/2024 2024	2025 Budget vs 2024 Expected	Budget 2025	% Budget Increase			
60-480-60-0000	Metered Sales to Customers-RES	752,300.38	1,003,067.17	35%	1,354,140.68	33%			
60-480-70-0000	Metered Sales to Customers-COM	188,151.47	250,868.63	35%	338,672.65	-14%			
60-480-80-0000	Metered Sales to Customers-IND	70,386.78	93,849.04	60%	150,158.46	59%			
60-480-90-0000	Metered Sales to Customers-MUL	80,640.59	107,520.79	35%	145,153.06	0%			
60-482-00-0000	Svc to Pub Authorities	29,442.36	39,256.48	35%	52,996.25	66%			
	Total	1,120,921.58	1,494,562.11	40%	2,041,121.10	29%			
60-483-00-0000	Svc to Other Sys	-	-	-	-	-			
60-483-00-1100	Svc to Other Sys-Elba	11,109.10	13,330.92	40%	18,663.29	87%			
60-483-00-1200	Svc to Other Sys-Fall River	105,356.64	126,427.97	40%	176,999.16	26%			
	Total Other Sewer	116,465.74	139,758.89	40%	195,662.44	57%			
	Total Sewer Utility-Public Charges	1,237,387.32	1,634,320.99	40%	2,236,783.55	43%			
60-485-00-0000	Cust Forfeited Disc	3,160.13	4,213.51	35%	5,688.23	100%			
	Total	3,160.13	4,213.51	-	5,688.23	-			
60-483-00-1300	Svc to Other Sys-Water Qual Tr	65,109.00	65,109.00	1%	66,000.00	0%			
60-483-00-1400	Svc to Other Sys-To Discharge	47,685.41	57,222.49	351%	257,970.00	382%			
60-483-00-1500	Svc to Other Sys-High Streng D	17,969.22	26,953.83	60%	74,400.00	60%			
60-487-00-0000	Misc Oper Rev	2,405.97	4,124.52	-3%	4,000.00	100%			
60-487-00-9000	Misc Oper Rev-Connection Fees	1,200.00	2,057.14	46%	3,000.00	-40%			
	Total Miscellaneous Revenue	134,369.60	155,466.98	126%	405,370.00	126%			
	Total Operating Revenue	1,374,917.05	1,794,001.49	103%	2,647,841.78	143%			
Supervision and Labor									
60-820-10-0000	Supervsn and Labor L	29,940.57	35,929.00	90%	68,408.00	100%			
60-820-20-0000	Supervsn and Engineering supp	-	-	0%	4,984.00	100%			
	Total	29,941	35,929	0%	73,392	104.27%			
Pumping Expenses									
60-821-00-0000	Pwr and Fuel for Pmping	-	-	-	-	-			
60-822-00-0000	Pwr and Fuel-Aeration Eqp	66,477.18	79,772.62	-30%	55,840.83	-27%			
	Total Pumping Expenses	66,477	79,773	-30%	55,840.83	-30.00%			
Water Treatment Expenses									
Water Treatment Labor and Expenses									
60-826-00-0000	Oth Chemicals-Sewage Trfnt	101,812.03	122,174.44	76%	214,600.00	119%			
	Total	101,812	122,174	76%	214,600.00	75.65%			
60-827-00-0000	Oth oper Supplies and Exp	24,397.94	29,277.53	293%	115,000.00	505%			
60-827-00-1000	Oth Oper Supplies & Exp-Wa/Ph	-	-	-100%	-	-100%			
	Total	24,398	29,278	193%	115,000.00	292.79%			
60-828-10-0000	Transportation Exp Labor	679.01	815.00	90%	1,551.00	128%			
	Total	679	815	90%	1,551.00	90.31%			
60-831-00-0000	Maint of Sewage Ciction Sys	20,461.76	24,554.05	117%	53,240.00	-6%			

		2025 Septage Estimate		Trucks			
		Low Strength	812	High Strength	170	Industrial Strength	0
							982
	LS	4872	\$24,550				\$25 Gate Fee
	HS	1020	\$121,800				\$25 per 1000 gal
			\$51,000				\$50 per 1000 gal
							\$30 per test
							\$15 per test
							\$15 per test
							\$10 per test
TOTAL			\$257,970				

2025 Septage Estimate		812
Low Strength		
High Strength		170
Industrial Strength		0
Total		982
LS	4872	\$24,550
HS	1020	\$121,800
Labs		\$50 per 1000 gal
COD		\$50 per 1000 gal
Ortho P		\$30 per test
TKN/Total N		\$15 per test
Ammonia - N		\$15 per test
TOTAL		\$10 per test
TOTAL		\$257,970

COLUMBUS WASTEWATER DEPARTMENT
Detailed Wastewater Operation and Maintenance Expenses
Projected 2024 Year End for 2025 Budget

Thru Sept						
	YTD 12/31/2024 2024	Expected 2024	Budget 12/31/2024 2024	2025 Budget vs 2024 Expected	Budget 2025	% Budget Increase
Maint of Sewage Clcton Sys L	14,193.38	17,032.00	14,193.38	107%	35,218.00	148%
Total	34,655	41,586	70,693	224%	88,458.00	112.71%
Maint-Clct Sys Pmp Eqp	15,910.82	19,092.98	11,775.00	57%	30,000.00	155%
Maint-Clct Sys Pmp Eqp L	9,850.30	11,820.00	9,850.30	93%	22,856.00	132%
Rentals	-	-	-	0%	18,320.00	100%
Total	25,761	30,913	21,625	150%	71,176.00	130.25%
Maint-Trtmt, Dispose Plt Eqp	6,365.39	7,638.47	17,000.00	384%	37,000.00	118%
Maint-Trtmt, Dispose Plt Eqp L	11,207.20	13,449.00	11,207.20	96%	26,371.00	135%
Total	17,573	21,087	49,833	480%	63,371.00	200.51%
Maint-Genl Plt Struct & Eqp	87,305.59	104,766.71	361,855.00	105%	214,956.00	-41%
Total	87,306	104,767	361,855	105%	214,956.00	105.18%
Maint-Genl Plt Struct & Eqp L	69,381.74	83,258.00	69,381.74	158%	214,956.00	210%
Total	69,381.74	83,258.00	69,381.74	158%	214,956.00	1.58
Total Water Treatment Expenses	361,565.16	433,878.18	736,066.93	1477%	984,068.00	1.27
Customer Accounts Expense						
Customer Records & Clct Exp	4,599.86	5,519.83	105,000.00	27%	7,000.00	-93%
Customer Records & Clct Exp L	8,862.15	10,635.00	8,862.15	68%	17,850.00	101%
Total Customer Accounts Expense	13,462	16,155	113,862	605%	24,850.00	1
Administrative and General Expenses						
Admin & General Salaries L	186,172.02	223,406.00	186,172.02	0%	222,783.00	20%
Total	186,172	223,406	186,172	-17%	222,783.00	(0)
Ofc Supplies and Exp	13,370.20	16,044.24	5,600.00	37%	22,000.00	293%
Ofc Supplies & Exp- Iss/Prem/IP	62.66	75.19	800.00	-100%		-100%
Total	13,433	16,119	6,400	-60%	22,000.00	0
Outside Svcs Employed	137,921.95	165,506.34	442,000.00	142%	400,000.00	-10%
Total	137,922	165,506	442,000	167%	400,000.00	1
Property Insurance	29,023.73	29,023.73	31,500.00	3%	30,000.00	-5%
Injuries and Damages	3,597.00	4,316.40	-	0%	4,300.00	100%
Total	32,621	33,340	31,500	-6%	34,300.00	1
Employee P&B Holiday	6,313.38	7,576.00	-	85%	14,008.00	100%
Employee P&B Sick Leave	-	-	-	0%	-	0%
Employee P&B School	10,457.48	12,549.34	15,900.00	-12%	11,000.00	-31%
Employee P&B Funeral	-	-	-	0%	-	0%
Employee P&B Vision Insurance	-	-	-	0%	-	0%
Employee P&B WI Retirement	18,467.42	22,161.00	22,766.25	48%	32,769.00	44%
Employee P&B Clothing Allowanc	1,830.27	1,830.27	-	9%	2,000.00	100%
Employee P&B Health Insurance	68,340.65	82,009.00	72,018.05	21%	99,379.00	38%
Employee P&B Life Insurance	735.97	883.00	633.61	162%	2,316.00	266%
Employee P&B Cell Phone	805.00	966.00	-	1%	980.00	100%
Employee P&B Dental Insurance	3,628.45	4,354.00	-	20%	5,210.00	100%
Employee P&B Vision Ins	474.08	569.00	-	10%	626.00	100%

COLUMBUS WASTEWATER DEPARTMENT
Detailed Wastewater Operation and Maintenance Expenses
Projected 2024 Year End for 2025 Budget

Thru Sept							
	YTD 12/31/2024 2024	Expected 2024	Budget 12/31/2024 2024	2025 Budget vs 2024 Expected	Budget 2025	% Budget Increase	
Employee Pen & Ben GASB 68	-	-	-	0%	-	0%	
OPED Exp GASB 75	-	-	19,500.00	-100%	-	-100%	
Total	111,053	132,898	130,818	-2%	168,288.00	7	
Misc General Exp	5,957.41	7,148.89	15,500.00	5%	7,500.00	-52%	
Misc General Exp - Labor	-	-	-	0%	-	0%	
Misc General Exp Supplies & Ex	-	-	-	0%	8,000.00	100%	
Maint of General Pit	60.00	102.86	-	46%	150.00	100%	
Vehicle Clearing	8,871.54	15,208.35	16,000.00	5%	16,000.00	0%	
Total Misc	14,888.95	22,460.10	31,500.00	40%	31,650.00	0%	
Total Administrative & General Expenses	496,089.21	593,729.61	828,389.93	40%	903,871.00	0.09	
Depreciation Expense	-	406,843.00	406,843.00	0%	406,843.00	0%	
Total Depr Exp	-	406,843.00	406,843.00	0%	406,843.00	-	
Taxes	-	24,094.00	26,140.36	8%	37,194.00	42%	
Taxes Social Security	20,078.20	-	-	-	-	-	
Total Taxes	20,078.20	24,094.00	26,140.36	8%	37,194.00	0.42	
NON-OPERATING REVENUES							
Interest and Dividends Income	42,711.67	51,254.00	93,000.00	81%	42,000.00	-55%	
Interest on Long-Term Debt	-	-197401.97	(197,401.97)	0%	(215,104.74)	9%	
Amort of Debt Disc and Exp	-	-	-	0%	-	0%	
Approp Income Muni Funds	-	-	-	0%	-	0%	
Approp Income Muni Funds Labor	78.40	94.00	-	-100%	106.00	100%	
Gain/Sale of Fixed Assets	-	-	-	0%	12,500.00	100%	
Total Non-Operating Revenue (Exp)	42,790.07	(146,053.97)	(104,401.97)	-29%	(160,498.74)	154%	
NET INCOME/(LOSS)	443,556.80	73,701.12	(322,942.19)	-538%	26,134.21	354%	