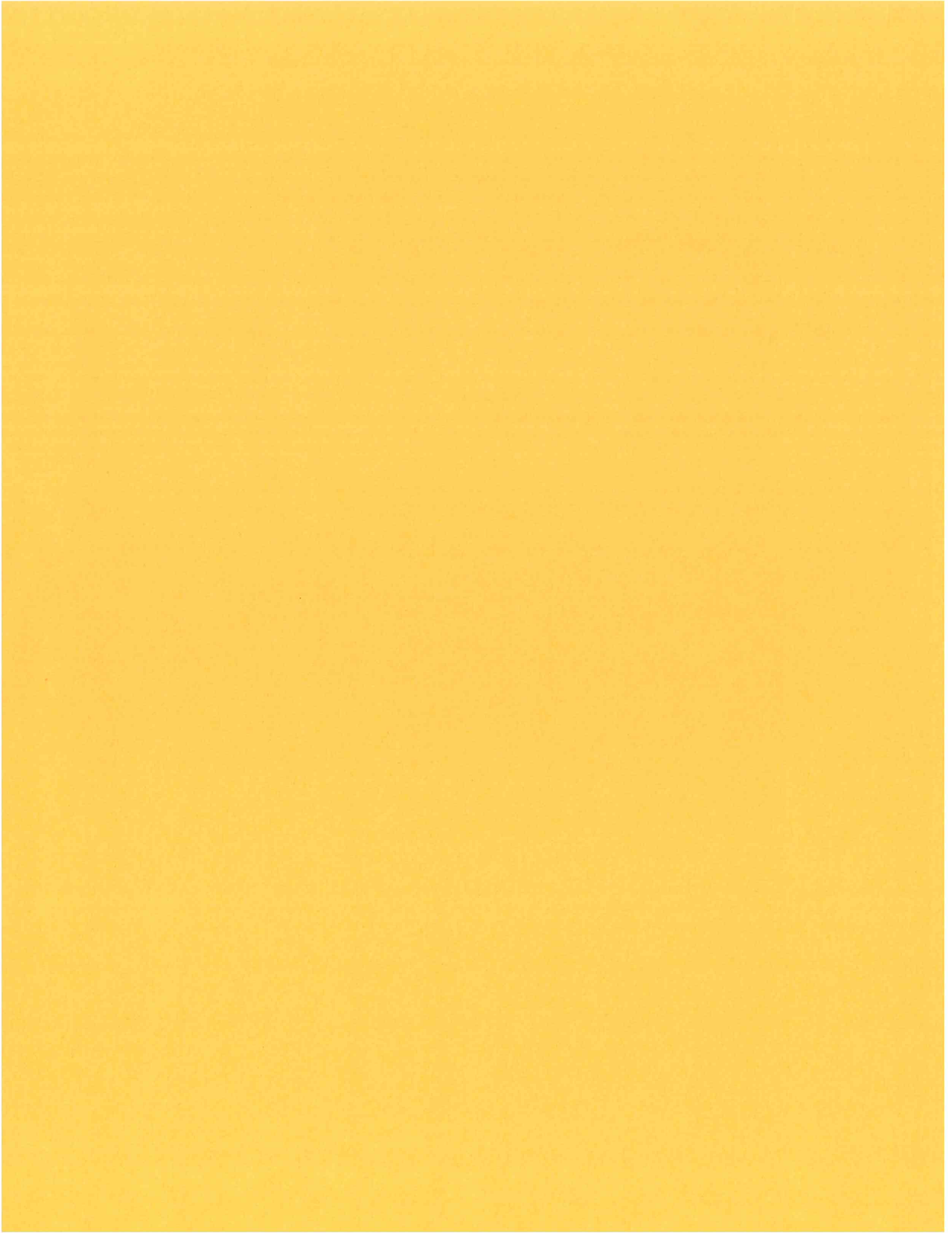






November 14, 2024

Note #	Version #2 No Staff Added Comments
--------	---------------------------------------

- | | |
|----|---|
| 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 Streets 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	

ELECTRIC 2025					CIP/PROJECTS
	Bond	2025 F350 UTILITY TRUCK PURCHASE (Ehlers)	\$ (76,923)		(\$4,325,750)
	30-594-20-0000	Trench Box large plus braces	\$ 9,720		(\$76,923)
	30-580-20-0000	MEUW (\$6,000 additional)	\$ 14,950		\$3,240
	30-932-20-0000	Snow Blower	\$ 1,500		\$10,984
	30-930-20-9351	RAIN GEAR PPE/SAFETY BUDGET	\$ 5,870		\$750
	30-932-20-0000	Shop Sweeper	\$ 480		\$5,870
	30-589-00-0000	Bobcat Hydraulic Breaker	\$ 13,300		\$240
	30-589-00-0000	Bobcat E48 w 18"30" & Ripper	\$ 78,298		\$1,995
	30-589-00-0000	Bobcat Skidsteer Rental	\$ 3,000		\$11,745
	30-583-20-0000 & 30-584-20-0000	REPAIRS TO ELECTRIC UTILITY TRAILERS 50/50	\$ 21,358		\$1,500
	30-594-20-0000	POPUP HUB FOR WORKING IN RAIN	\$ 1,200		\$21,358
	30-588-20-5881	TOOLS	\$ 25,000		\$1,200
	30-583-20-0000	POLES	\$ 18,000		\$15,000
	30-584-20-0000	PIPING/CONDUIT	\$ 30,000		\$18,000
	30-583-20-0000 & 30-584-20-0000	WIRE 50/50 Split	\$ 50,000		\$25,000
	30-583-20-0000 & 30-584-20-0000	FITTINGS/FUSES 50/50 Split	\$ 35,000		\$45,000
	30-588-20-5881	MAINT SUPPLIES MISC SUPPLIES	\$ 10,000		\$30,000
	30-921-20-0000	PRINTER/COPY MACHINE CONTRACT w/Rhyme	\$ 5,184		\$5,000
		BUDGET TOTAL "PROJECTS " ELECTRIC 2025			\$1,728
		CIP TOTAL ELECTRIC 2025			\$198,610
					(\$4,402,673)

New Operator adds \$200,975 in Salary Expense

BOND AMOUNT - \$4,402,673

2025 Reconnect Padmount Step-down
 2025 Complete 4.16kV Conversion
 2025 Decommission Sub #1
 2025 Sell Pad Mount Step-downs
 2025 Hospital Work Equipment Order
 2025 Substation #2 SCADA Connection
 Utility Truck
 Transformers

15%
 15%

COLUMBUS LIGHT DEPARTMENT
Electric Revenue and Expenses
Projected 2024 Year End for 2025 Budget

OPERATING REVENUES							
	2022	2023	2024	2024	2024	2024 Expected	Increase
Sales of Electricity							
Residential Sales (440)	2,529,254	2,378,917	1,836,619	2,448,825	2,514,793	1.90%	-0.78%
Commercial Sales (442) GS = <50 KW for 3 consec months	964,742	938,479	690,754	921,005	847,253	7.81%	17.20%
Small Power Sales (443) CP - 1 = demand <200 KW	963,229	840,404	634,501	846,002	841,881	5.11%	5.63%
Large Power Sales (443-82) CP-2 = demand <1000 KW	841,592	813,640	627,351	836,468	915,658	10.81%	1.22%
Industrial Power Sales (443-83) CP-3 = demand >1000 KW	2,823,105	2,528,744	2,090,349	2,787,131	2,795,636	2.66%	2.35%
Public Street Lighting (444-91)	119,713	121,412	93,912	125,216	120,550	1.64%	5.58%
Athletic Field Lighting (444-92)	1,202	1,129	1,107	1,476	1,000	10.07%	62.50%
Interdepartmental Sales (448)	13,486	12,734	7,819	10,426	9,000	-4.08%	11.11%
Total Sales Electricity	8,256,323	7,635,459	5,982,412	7,976,549	8,045,771	3.95%	3.22%
Other Operating Revenues							
Forfeited Discounts (450)	8,293	8,500	8,137	10,850	8,500	-17.05%	5.88%
Rents From Electric Property (454)	70,058	71,350	50,998	67,997	72,600	6.77%	0.00%
Other Electric Revenues (456)	9,054	5,875	4,926	6,568	5,875	-23.87%	-14.89%
Total Other Operating Revenues	87,405	85,725	64,061	85,415	86,975	1.39%	-0.43%
Total Operating Revenues	8,343,728	7,721,184	6,046,472	8,061,963	8,132,746	3.92%	3.18%
OPERATING EXPENSES							
Operation and Maintenance Expenses							
Purchased Power (555)	6,613,233	5,963,618	4,555,070	5,336,492	6,250,250	19.27%	1.83%
Distribution Expenses	229,622	293,389	229,427	278,158	246,600	28.99%	45.50%
Customer Accounts Expenses	108,692	102,935	84,062	111,760	109,325	4.22%	6.54%
Sales Expenses	63,845	125,255	32,968	40,657	27,400	-19.07%	20.09%
Administrative and General Expenses	316,406	746,192	662,291	793,545	538,402	4.48%	53.99%
Taxes (Non-Tax Equivalent)	46,684	48,718	27,681	27,681	48,718	68.65%	-4.18%
Total Operation and Maint. Expenses	7,378,482	7,280,107	5,591,498	6,588,293	7,220,695	17.61%	7.31%
Depreciation Expense (403) - Utility Financed	447,109	505,551	310,000	513,339	513,339	-1.00%	-1.00%
Depreciation Expense (403) - CIAC	53,356	56,138	40,000	55,000	-	9.09%	100.00%
Taxes (Tax Equivalent) (408)	234,780	262,657	238,517	271,112	281,464	10.89%	6.82%
Total Operating Expenses	8,113,727	8,104,453	6,180,015	7,427,744	8,015,498	16.02%	7.51%
Net Operating Income	230,001	(383,269)	(133,543)	634,220	117,248	-135.72%	-293.21%
NON-OPERATING REVENUES							
Merchandising & Jobbing Revenue (415)	802	-	-	-	-	0.00%	0.00%
Merchandising & Jobbing Expense (416)	(4,750)	(1,003)	-	-	-	0.00%	0.00%
Interest Income (419)	55,075	101,449	74,803	99,737	34,550	-6.76%	169.18%
Other Income Deductions (426)	0	-	-	-	(575)	#DIV/0!	-100.00%
Interest Expense (427 & 430)	(13,100)	(10,100)	(8,700)	(8,640)	(15,250)	118.78%	23.95%
Amortization of Debt Discount & Expenses (428)	2,760	2,568	1,826	2,460	-	0.00%	0.00%
Other Non-Operating Income (421)	119,220	11,340	-	2,000	2,000	8350.00%	8350.00%
Total Non-Operating (Income)/Expense	160,008	104,255	67,929	95,557	20,725	156.91%	1084.55%
NET INCOME/(LOSS)	390,010	(279,015)	(65,614)	729,777	137,973	-97.40%	-86.25%

COLUMBUS LIGHT DEPARTMENT

Detailed Electric Operation and Maintenance Expenses
Projected 2024 Year End for 2025 Budget

Projected 2024 Year End for 2025 Budget													
Thru Sept													
	Actual	Actual		Actual	YTD	Expected	Budget		2025 Budget vs 2024 Expected	Budget	% Budget Increase		
		2021	2022				12/31/2022	12/31/2023				2024	12/31/2024
30-440-61-0000	Residential Sales - Total		1,078	-	-	2,448,825	2,514,793	2%	2,495,263	-1%			
30-440-61-0010	Residential Sales - City		2,351,744	2,300,057	1,877,540	-	-						
30-440-61-0011	Residential Sales PCAC - City		98,311	6,761	(96,898)	-	-						
30-440-61-0012	Res Sales Renew Engy - City		3,139	3,491	2,554	-	-						
30-440-61-0020	Residential Sales - Twn Clumbs		5,115	4,668	3,878	-	-						
30-440-61-0021	Residential Sales PCAC - TofC		370	48	(171)	-	-						
30-440-61-0030	Residential Sales Town of Elba		66,893	63,823	52,519	-	-						
30-440-61-0031	Residential Sales PCAC - TofE		2,604	69	(2,802)	-	-						
30-442-71-0010	S C/I Sales City1Ph		366,081	344,805	289,917	921,005	847,253	8%	992,969	17%			
30-442-71-0011	S C/I City1Ph PCAC		13,266	(462)	(16,428)	-	-						
30-442-71-0012	S C/I City1Ph Renew Engy		48	48	36	-	-						
30-442-71-0020	S C/I Town of Columbus		-	-	-	-	-						
30-442-71-0030	S C/I Town of Elba 1Ph		1,884	2,369	2,013	-	-						
30-442-71-0031	S C/I Town of ELba 1 Ph PCAC		(19)	(15)	(84)	-	-						
30-442-72-0010	S C/I Sales City 3Ph		551,738	581,911	432,807	-	-						
30-442-72-0011	S C/I City 3Ph PCAC		19,677	(1,491)	(25,959)	-	-						
30-442-72-0012	S C/I City 3Ph Renewal Energy		744	744	558	-	-						
30-442-72-0030	S C/I Town of Elba 3Ph		9,782	9,371	7,402	-	-						
30-442-72-0031	S C/I Town of Elba 3Ph PCAC		163	(119)	(548)	-	-						
30-442-93-0010	S C/I Security Lights City		1,369	1,325	1,058	-	-						
30-442-93-0011	S C/I Scurity Light City PCAC		9	(6)	(18)	-	-						
30-443-81-0010	Lg C/I Sales Small Pwr CP-1		920,001	843,074	681,592	846,002	841,881	5%	889,251	6%			
30-443-81-0011	Lg C/I Small Power CP-1 PCAC		42,028	(3,870)	(47,991)	-	-						
30-443-81-0012	Lg C/I Sml Pwr CP-1 Renew Engy		1,200	1,200	900	-	-						
30-443-82-0010	Lg C/I Sales Large Power CP-2		754,822	765,689	648,222	836,468	915,658	11%	926,873	1%			
30-443-82-0011	Lg C/I Large Power CP-2 PCAC		40,408	(994)	(43,974)	-	-						
30-443-82-0030	Lg C/I Sales Large Power Elba		45,819	48,946	23,103	-	-						
30-443-82-0031	Lg Commer and Indust Sales PCA		543	(1,253)	(832)	-	-						
30-443-83-0010	Lg Commer and Indust Sales Ind		2,667,853	2,536,713	2,261,548	2,787,131	2,795,636	3%	2,861,288	2%			
30-443-83-0011	Lg Commer and Indust Sales PCA		150,272	(11,696)	(174,103)	-	-						
30-443-83-0012	Lg Commer and Indust Sales Ren		4,980	4,980	3,735	-	-						
30-444-91-0010	Public Str and Hwy Lighting Ci		116,768	119,386	93,582	125,216	120,550	2%	127,273	6%			
30-444-91-0011	Public Str and Hwy Lighting PC		579	(284)	(1,303)	-	-						
30-444-91-0030	Public Str and Hwy Lighting EI		2,328	2,327	1,692	-	-						

Detailed Electric Operation and Maintenance Expenses
Projected 2024 Year End for 2025 Budget

Distribution Expenses

COLUMBUS LIGHT DEPARTMENT

Detailed Electric Operation and Maintenance Expenses
Projected 2024 Year End for 2025 Budget

	Thru Sept						
	Actual	Actual	Actual	YTD	Expected	Budget	2025 Budget vs
	2021	12/31/2022	12/31/2023	12/31/2024	2024	12/31/2024	2024 Expected
				2024	2024	2024	2025
							% Budget Increase
30-582-20-0000 Station Exp Supplies & Expense	9,288	2,095	2,055	1,203	1,444	-	2,000
30-583-00-0000 Overhead Line Expenses (583)		-	-	-		9,750	859
30-583-10-0000 OH line Exp Labor		8,291	962	740	888	-	394
30-583-10-5835 OH line Exp Labor Install Remo		-	-	339	407	-	52,679
30-583-20-0000 OH line Exp Supplies & Expense		219	1,034	1,544	1,853	-	
30-583-30-0000 OH line Exp Transportation		-	-	-		-	
30-583-30-5835 OH line Exp Transportation Ins		-	-	-		-	
30-584-00-0000 UG Line Exp	21,401	-	(738)	-		16,050	
30-584-10-0000 UG Line Exp Labor		4,716	398	-		-	
30-584-10-5845 UG Line Exp Labor Install Remo		64	562	204	244	-	236
30-584-20-0000 UG Line Exp Supplies & Expense		14,739	12,535	10,813	12,976	-	59,679
30-584-20-5845 UG Line Exp Supplies & Expense		-	-	-		-	
30-584-30-0000 UG Line Exp Transportation		-	-	-		-	
30-584-30-5845 UG Line Exp Transportation Ins		15	61	-		-	
30-584-40-0000 UG Line Exp Inventory Allocati		-	-	-		-	
30-584-40-5845 UG Line Exp Inventory Allocati		-	-	-		-	
30-586-00-0000 Meter Exp	(5,355)	-	-	-		5,875	
30-586-10-0000 Meter Exp Labor		60	-	-		-	
30-586-10-5865 Meter Exp Labor Install Remove		111	539	-		-	
30-586-20-0000 Meter Exp Supplies & Expenses		7,966	10,705	5,437	7,249	-	5,850
30-586-30-0000 Meter Exp Transportation		1	-	-		-	
30-586-30-5865 Meter Exp Transportation Insta		3	-	-		-	
30-587-00-0000 Customer Installations Exp	30	-	-	-		125	
30-587-10-0000 Customer Installations Exp Lab		161	-	-		-	
30-587-30-0000 Customer Installations Exp Tra		-	550	-	125	-	
30-588-00-0000 Misc Dist Exp	132,524	-	146	-		122,250	
30-588-10-0000 Misc Dist Exp Labor		74,039	72,872	109,459	131,351	-	113,939
30-588-10-5883 Misc Dist Exp Labor Indirect W		14,305	441	-		-	
30-588-13-5882 Misc Dist Exp Stand-by/Estimat		-	-	-		-	
30-588-20-0000 Misc Dist Exp Supplies & Expen		9,725	11,392	18,678	22,414	-	
30-588-20-5881 Misc Dist Exp Supplies & Expen		-	26	-		-	20,000

COLUMBUS LIGHT DEPARTMENT

Detailed Electric Operation and Maintenance Expenses

Projected 2024 Year End for 2025 Budget

Thru Sept									
	Actual	Actual	Actual	YTD	Expected	Budget	2025 Budget vs	Budget	% Budget
	2021	12/31/2022	12/31/2023	12/31/2024	2024	12/31/2024	2024 Expected	2025	Increase
30-588-30-5881 Misc Dist Exp Transportation		-	-	-		-			
30-589-00-0000 Rents	464	-	-	-	250	250	5996%	15,240	5996%
30-589-20-0000 Rents Supplies & Expenses		-	-	-		-			
30-591-00-0000 Maint of Struct	-	-	-	-					
30-591-10-0000 Maint of Struct Labor		2,897	826	397	477	2,950	-3%	461	-84%
30-592-00-0000 Maint of Station Eqp	10,416	-	-	-		5,850	-3%	6,852	34%
30-592-10-0000 Maint of Station Eqp Labor		3,904	4,508	5,902	7,082	-		1,000	
30-592-20-0000 Maint of Station Eqp Supplies		2,645	2,125	54	1,000	-			
30-592-30-0000 Maint of Station Eqp Transport		-	-	-		-			
30-592-40-0000 Maint of Station Eqp Inventory		-	-	-		-			
Maintenance of Structures and Equipment									
Maintenance of Lines									
30-593-00-0000 Maint of OH Lines		-	(493)	-		25,750	-1%	26,867	-2%
30-593-10-0000 Maint of OH Lines Labor		33,247	39,200	22,697	27,237	-		6,997	
30-593-10-5932 Maint of OH Lines Labor / Tree		7,498	13,578	6,027	7,232	-			
Tree Trimming (5932)	8,122								
30-593-20-0000 Maint of OH Lines Supplies & E		8,660	10,355	3,857		-			
30-593-20-5931 Maint of OH Lines Supplies & E		-	-	-		-			
30-593-20-5932 Maint of OH Lines Supplies & E		265	5,242	432	1,432	10,275		1,500	
30-593-20-5933 Maint of OH Lines Supplies & E		-	-	-		-			
30-593-30-0000 Maint of OH Lines Transportati		2,560	187	-		-			
30-593-30-5931 Maint of OH Lines Transportati		-	-	-		-			
30-593-30-5932 Maint of OH Lines Transportati		-	-	-		-			
30-593-30-5933 Maint of OH Lines Transportati		-	-	-		-			
30-593-40-0000 Maint of OH Lines Inventory AI		389	-	-		-			
30-594-00-0000 Maint of UG Lines		(5,065)	(375)	-		17,350	-17%		-6%
30-594-00-5941 Maint of UG Lines Maintenance		-	-	-		-			
30-594-10-0000 Maint of UG Lines Labor		8,536	17,197	9,139	10,967	-		10,865	
Electric Locate (5942)	1,151								

COLUMBUS LIGHT DEPARTMENT

Detailed Electric Operation and Maintenance Expenses

Projected 2024 Year End for 2025 Budget

	Actual 2021	Actual 12/31/2022	Actual 12/31/2023	Thru Sept YTD 12/31/2024	Expected 2024	Budget 12/31/2024	2025 Budget vs 2024 Expected	Budget 2025	% Budget Increase
30-594-10-5942 Maint of UG Lines Labor Electr		1,118	1,132	729	875	-		846	
30-594-20-0000 Maint of UG Lines Supplies & E		5,778	57,722	6,861	8,861	-		5,000	
30-594-20-5941 Maint of UG Lines Supplies & E		-	667	-	-	-		-	
30-594-20-5942 Maint of UG Lines Supplies & E		-	-	-	-	975		500	
30-594-30-0000 Maint of UG Lines Transportati		25	30	-	50	-		-	
30-594-30-5941 Maint of UG Lines Transportati		-	-	-	-	-		-	
30-594-30-5942 Maint of UG Lines Transportati		-	-	-	-	-		-	
30-594-40-0000 Maint of UG Lines Inventory AI		1,181	-	-	-	-		-	
30-595-00-0000 Maint of Line Transformers		-	-	-	-	675	-4%	163	-76%
30-595-10-0000 Maint of Line Transformers Lab		-	245	141	169	-		-	
30-595-20-0000 Maint of Line Transformers Sup		72	-	-	-	-		-	
30-595-30-0000 Maint of Line Transformers Tra		-	-	-	-	-		-	
30-596-00-0000 Maint of Str Light, Signal Sys		-	-	-	-	3,000	-3%	8,257	192%
30-596-10-0000 Maint of Str Light, Signal Sys		2,988	9,378	7,112	8,534	-		500	
30-596-20-0000 Maint of Str Light, Signal Sys		254	634	221	500	-		-	
30-596-30-0000 Maint of Str Light, Signal Sys		-	-	-	-	-		-	
30-596-40-0000 Maint of Str Light, Signal Sys		409	-	-	-	-		-	
30-597-00-0000 Maint of Meters		-	-	-	-	525	-3%	3,487	659%
30-597-10-0000 Maint of Meters Labor		1,791	6,277	3,004	3,604	-		500	
30-597-20-0000 Maint of Meters Supplies & Exp		13	1,572	-	500	-		-	
Maintenance of Miscellaneous Distrib PI	-	-	-	-	-	-		-	
Total Distribution Expenses	218,658	229,620	293,389	229,427	278,158	246,600	29%	358,800	45%
Customer Accounts Expenses									
30-902-00-0000 Meter Reading Exp	-	-	-	-	-	100	10%	83	31%
30-902-10-0000 Meter Reading Exp Labor		-	-	71	86	-		-	
Meter Reading Expenses (902-20)	9,523								
30-902-20-0000 Meter Reading Exp Supplies & E		10,464	10,440	10,242	11,566	9,775		12,723	
30-902-30-0000 Meter Reading Exp Transportati		88	164	64	128	-		141	
30-903-00-0000 Customer Records & Clct Exp	64,588	-	-	-	-	65,550	4%	-	4%

COLUMBUS LIGHT DEPARTMENT

Detailed Electric Operation and Maintenance Expenses

Projected 2024 Year End for 2025 Budget

	Actual 2021	Actual 12/31/2022 2022	Actual 12/31/2023 2023	YTD 12/31/2024 2024	Expected 2024	Budget 12/31/2024 2024	2025 Budget vs 2024 Expected	Budget 2025	% Budget Increase
30-903-10-0000 Customer Records & Clct Exp La		55,645	56,283	52,956	63,547	-		66,749	
30-903-10-9033 Customer Records & Clct Exp Di		3,058	4,765	2,333	2,799	-		2,881	
Accounting and Collecting Expenses (i	30,039								
30-903-20-0000 Customer Records & Clct Exp Su		32,487	31,284	18,395	33,233	33,500		33,500	
30-903-20-9031 Customer Records & Clct Exp Su		-	-	-	-	-		-	
30-903-20-9033 Customer Records & Clct Exp Su		406	-	-	-	-		-	
Supplies and Expenses									
30-904-00-0000 Uncollectible Accounts	-	6,544	-	-	200	200	0%	200	0%
30-906-00-0000 Cust Svc & Informational Exp	-	-	-	-	200	200	0%	200	0%
Total Customer Accounts Expenses	104,150	108,691	102,935	84,062	111,760	109,325	4%	116,477	7%
Sales Expenses									
30-912-00-0000 Demonstrating and Selling Exp	-	-	-	-	1,525	1,525	-87%		0%
30-912-00-9122 Demonstrating and Selling Exp	-	(314)	(337)	-	-	-			
30-912-20-0000 Demonstrating and Selling Exp	-	-	98	-	-	-			
30-912-20-9122 Demonstrating and Selling Exp	-	4,471	(3,068)	9,196	12,130	-		1,525	
30-916-00-0000 Misc Sales Exp	-	15,563	5,613	2,260	2,712	25,875		2,983	
30-916-20-0000 Misc Sales Exp Supplies & Expe	-	44,125	122,950	21,513	25,816	-		28,397	
Total Sales Expenses	-	63,846	125,255	32,968	40,657	27,400	-19%	32,905	20%
Administrative and General Expenses									
30-920-00-0000 Admin & General Salaries	-	-	-	-	238,188	210,250	9%	259,859	24%
30-920-10-0000 Admin & General Salaries Labor	-	74,204	256,322	198,490	-	-		-	
30-920-10-9262 ADMIN & GEN SALARIES - HOLIDAY	-	-	-	-	-	-		-	
30-921-00-0000 Ofc Supplies and Exp	-	196	-	117	140	42,125	4%	140	11%
30-921-20-0000 Ofc Supplies and Exp Supplies	-	52,526	67,105	37,255	44,706	-		46,434	
30-921-20-9122 NEED TITLE	-	-	-	-	-	-		-	
30-921-20-9999 Ofc Supplies and Exp Supplies	-	-	-	-	-	-		-	
30-923-00-0000 Outside Svcs Employed	-	-	-	-	-	19,175	-27%	25,000	30%
30-923-20-0000 Outside Svcs Employed Supplies	-	24,026	19,468	34,322	34,322	-		-	
30-924-00-0000 Prop Insurance	-	-	-	-	-	22,125	4%	-	22%

COLUMBUS LIGHT DEPARTMENT

Detailed Electric Operation and Maintenance Expenses

Projected 2024 Year End for 2025 Budget

	Thru Sept						
	Actual	Actual	Actual	YTD	Expected	Budget	2025 Budget vs 2024 Expected
	2021	12/31/2022	12/31/2023	12/31/2024	2024	12/31/2024	
			2023	2024	2024	2024	Budget
							% Budget Increase
30-924-20-0000 Prop Insurance Supplies & Expe	-	21,367	23,924	25,916	25,916	-	26,953
30-925-00-0000 Injuries and Damages	-	-	-	-	-	-	0%
30-925-20-0000 Injuries and Damages Supplies	-	4,358	3,992	4,700	7,700	5,500	-35%
30-926-00-0000 Employee Pensions and Benefits	-	-	-	-	-	500	-100%
30-926-00-9269 Employee P&B Fringes Cleared	-	(138,794)	(8,581)	(7,575)	(7,575)	12,000	-1%
30-926-10-9261 Employee P&B Sick Payout Benft	-	17,583	-	-	-	2,500	-100%
30-926-10-9262 Employee P&B Holiday	-	9,469	7,597	9,808	11,770	13,250	22%
30-926-10-9264 Employee P&B School	-	24,581	37,163	52,647	54,646	26,450	3%
30-926-10-9265 Employee P&B Funeral/MISC	-	210	1,490	803	963	500	22%
30-926-10-9266 Employee P&B Vac Payout Benft	-	9,910	-	1,076	1,435	4,500	13%
30-926-10-9999 Special Sick - Covid-19	-	-	-	-	-	-	0%
30-926-15-9269 Employee P&B Burden/OH Cleared	-	18,033	1,338	-	-	-	0%
30-926-20-0000 Employee P&B Supplies & Exp	-	-	88	-	-	-	0%
30-926-20-9260 Employee P&B WI Retirement	-	26,907	32,993	32,229	38,675	30,250	21%
30-926-20-9266 Employee P&B Clothing Allowance	-	3,274	13,111	2,017	3,500	3,500	0%
30-926-20-9267 Employee P&B Health Ins	-	58,151	66,056	66,501	79,801	50,904	11%
30-926-20-9268 Employee P&B Life Ins	-	281	549	565	678	1,500	56%
30-926-20-9270 Employee P&B Cell Phone	-	1,050	838	815	1,902	1,050	0%
30-926-20-9271 Employee P&B Dental Ins	-	4,139	3,755	3,457	4,148	3,398	13%
30-926-20-9272 Employee P&B Vision Ins	-	535	517	477	477	425	7%
30-926-20-9273 Employee P&B GASB 68	-	(66,672)	-	-	-	25,000	-100%
30-928-00-0000 Regulatory Commuission Exp	-	-	-	-	5,666	500	-62%
30-928-20-0000 Reg Commuission Exp S&E	-	142	16,643	5,666	7,555	-	-1%
30-930-00-0000 Misc General Exp	-	-	-	-	-	18,500	-
30-930-00-9350 Misc General Exp Annual Confer	-	-	-	-	-	-	-
30-930-00-9352 Misc General Exp Legislative A	-	-	-	-	-	-	-
Misc Reliability Expenses (9301)	-	-	-	-	-	-	-
30-930-10-0000 Misc General Exp Labor	-	18,967	29,336	20,781	24,938	-	-
30-930-20-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-	-

COLUMBUS LIGHT DEPARTMENT

Detailed Electric Operation and Maintenance Expenses
Projected 2024 Year End for 2025 Budget

Thru Sept									
	Actual	Actual	Actual	YTD	Expected	Budget	2025 Budget vs	Budget	% Budget
	2021	12/31/2022	12/31/2023	12/31/2024	2024	12/31/2024	2024 Expected	2025	Increase
30-930-20-9351 Misc General Exp Supplies & Ex		-	-	-				5,870	1205%
30-933-00-0000 Vehicle Clearing	-	17,930	39,655	42,462	50,954	12,500		52,000	
30-933-10-0000 Vehicle Clearing Labor	-	16,084	31,616	24,871	29,846	-		30,305	
30-933-20-0000 Vehicle Clearing S&E	-	42,090	44,538	55,335	73,780	-		75,000	
30-933-30-0000 Vehicle Clearing Transportatio	-	(871)	(2,370)	-		-			
30-932-00-0000 Maint of General Plt	-	3,173	-	650		32,000	-2%		42%
30-932-10-0000 Maint of General Plt Labor	-	58,844	41,244	32,590	39,108	-		38,032	
30-932-20-0000 Maint Gen Plant S&E	-	3,041	3,947	5,466	7,287	-		7,500	
Total Administrative and General Ex	-	316,407	746,192	662,291	793,545	538,402	4%	829,080	54%
Total Operation and Maintenance Ex	6,164,201	7,331,796	7,231,389	5,563,817	6,560,612	7,171,977	17%	7,702,135	7%
Taxes (Non-Tax Equivalent)	48,718	46,684	48,718	27,681	27,681	48,718	69%	46,684	-4%
Total Operation and Maintenance Expe	6,212,919	7,378,480	7,280,107	5,591,498	6,588,293	7,220,695	18%	7,748,819	7%
30-403-00-0000 Depreciation Expense		429,109	505,551	310,000	513,339	513,339	-1%	508,206	-1%
30-403-00-0001 Depreciation Expense Pole Rent		53,356	56,138	40,000	55,000	-	9%	60,000	100%
Total Taxes		482,465	561,689	350,000	568,339	513,339	0%	568,206	11%
Taxes		-	-	-		-			
30-408-00-0000 Taxes Property Tax Equivalent		234,780	212,958	191,000	212,958	234,780	11%	236,447	1%
30-408-20-4082 Taxes Social Security		34,836	37,388	35,391	35,391	34,836	46%	51,646	48%
30-408-20-4083 Taxes Gross Receipts Tax		4,283	4,752	4,084	7,155	4,283	-30%	4,990	16%
30-408-20-4084 Taxes PSC Remainder Assessment		7,565	7,558	8,042	15,607	7,565	-52%	7,565	0%
Total Taxes		281,464	262,657	238,517	271,112	281,464	11%	300,648	7%
NON-OPERATING REVENUES									
30-415-00-0000 Rev from Merch Job & Cont Work		802	-	-		-			
30-416-10-0000 Merch Job & Cont Wrk Labor		(3,145)	(582)	-		-			
30-416-15-0000 Merch Job & Cont Wrk Burden/OH		(1,195)	(221)	-		-			
30-416-30-0000 Merch Job & Cont Wrk Transport		(410)	(200)	-		-			

COLUMBUS LIGHT DEPARTMENT

Detailed Electric Operation and Maintenance Expenses

Projected 2024 Year End for 2025 Budget

Thru Sept

	Actual 2021	Actual 12/31/2022 2022	Actual 12/31/2023 2023	YTD 12/31/2024 2024	Expected 2024	Budget 12/31/2024 2024	2025 Budget vs 2024 Expected	Budget 2025	% Budget Increase
30-419-00-0000 Interest and Dividends Income		55,075	101,449	74,803	99,737	34,550	-7%	93,000	169%
30-426-00-0000 Oth Income Deductions		0	-	-		(575)	#DIV/0!		-100%
30-427-00-0000 Interest on Long-Term Debt		(13,100)	(10,100)	(8,700)	(8,640)	(15,250)	119%	-18,903	24%
30-428-00-4280 Amort of Debt Disc and Exp		2,760	2,568	1,826	2,460	-	-2%	2,400	100%
30-421-00-0000 Misc NonOper Income		23,785	11,340	-	2,000	2,000	0%	2,000	0%
30-421-00-4211 Gain/Sales Fixed Assets		95,435	-	-	-	-	0%	167,000	100%
Total Non-Operating/Misc Income		160,008	104,255	67,929	95,557	20,725	157%	245,497	1085%
NET INCOME/(LOSS)		361,329	(278,987)	(65,614)	729,777	137,973	-97%	18,967	