COLUMBUS UTILITIES

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

COLUMBUS UTILITIES

November 14, 2024

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

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 Pretreatament 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 Replaceme	$ 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 Equipent 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 Steets 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
Lead Water Operator	FT	2080	240	$ 38.92	$ 94,965	3%	$ 40.09	$ 97,814
Lead Water Operator Incent.	INC	2320	0	$ 5.50	$ 12,760	0%	$ 5.50	$ 12,760
Water Operator	FT	2080	240	$ 34.00	$ 82,960	3%	$ 35.02	$ 85,449
Water Operator Incentive	INC	2320	0	$ 5.50	$ 12,760	0%	$ 5.50	$ 12,760
Water Operator	FT					3%		$ -
Water Operator Incentive	INC	0	0		$ -	0%		$ -
Part Time/Sesasonal	PT	1000		$ 20.88	$ 20,880	3%	$ 21.51	$ 21,506
Totals:			480		$ 224,325			$ 230,289

WATER 2025				CIP/PROJECTS	
				($1,352,626)	
50-672-20-0000	Power Wash and Touch Up Elevated Storage (Tower Drive)	$	12,500	$12,500	
50-662-20-6622	Annual Replcements (LEAD & COPPER)	$	50,000	$50,000	
50-677-40-0000	Annual Hydrant and Valve Replacement	$	30,000	$30,000	
50-932-20-0000	Plant #2 Dehumidifier	$	17,635	$17,635	
50-661-20-0000	CONTINGENCY REPAIR CASH	$	25,000	$25,000	
50-663-20-0000	Water Meter Bench Tester w/Auto Stop	$	50,155	$50,155	
50-662-20-0000	Trench Box large plus braces	$	9,720	$3,240	
50-660-20-0000	MEUW	$	14,950	$4,984	
50-932-20-0000	Snow Blower	$	1,500	$750	
50-930-20-9351	RAIN GEAR PPE/SAFETY BUDGET	$	5,870	$5,870	
50-932-20-0000	Shop Sweeper	$	480	$240	
50-932-20-0000	Plant #1 Electric Heater	$	7,998	$7,998	
50-662-20-0000	Kerf Cutter	$	3,500	$3,500	
50-666-20-0000	Bobcat Hydraulic Breaker	$	13,300	$8,645	65%
50-666-20-0000	Bobcat E48 w 18"30" & Ripper	$	78,298	$50,894	65%
50-666-20-0000	Bobcat Skidsteer Rental	$	3,000	$1,500	
50-641-20-0000	WATER TREATMENT CHEMICALS	$	74,000	$74,000	
50-675-00-6752	HYDROCORP CROSS CONNECCT CONTRACT	$	11,760	$11,760	
50-921-20-0000	PRINTER/COPY MACHINE CONTRACT w/Rhyme	$	5,184	$1,728	
	BUDGET TOTAL "PROJECTS "WATER 2025			$360,399	
	CIP TOTAL WATER 2025			($1,352,626)	

~~New Operator adds $130,587 in Salary Expense~~

BOND AMOUNT - $1,352,626

2025	Plant #2 Softener Reconditioning	$298,906	Recondition the water softeners
2025	Plant #2 Softener Painting	$135,651	Repaint Interior of Vessels
2025	Motor Control Center Replacement	$283,379	MCC Electrical Buckets and Panel Replacements
2025	Iron Filter Automated Backwash	$293,000	Plant #2
2025	Dehumidifier 1 of 4 Replacement	$18,164	Plant #2
2025	Investigation and Site Selection	$42,436	Future Water Plant
2025	Land Acquisition	$106,090	Future Water Plant
2025	Water Portion of Streets Projects	$175,000	
		$1,352,626	

COLUMBUS WATER DEPARTMENT
Water Revenue and Expenses
Projected 2024 Year End for 2025 Budget

	Actual 2022	Actual 2023	Thru July YTD 2024	Expected 2024	Budget 2024	**2025 Budget vs 2024 Expected**	Budget 2025	***% Budget Increase***
OPERATING REVENUES								-
Sales of Water								
Metered Sales								
Residential (4611)	749,523	770,164	619,229	825,639	1,572,500	3.00%	850,408	-45.92%
Commercial (4610 & 4612)	217,397	194,634	161,897	215,862	211,600	3.00%	222,338	5.07%
Industrial (4613)	49,168	62,109	51,139	68,185	49,525	3.00%	70,230	41.81%
Deduct Meter Charges (4614)	230	716	503	671	255	3.00%	691	170.90%
Multi Family (4615)	57,339	57,592	50,314	67,085	61,125	3.00%	69,097	13.04%
Public Authority (464)	27,736	29,930	33,394	44,525	34,875	3.00%	45,861	31.50%
Total Metered Sales	**1,101,393**	**1,115,144**	916,475	**1,221,966**	**1,929,880**	**3.00%**	**1,258,625**	**-34.78%**
Private Fire Protection (462)	37,660	37,968	28,483	37,978	38,250	3.00%	39,117	2.27%
Public Fire Protection (463)	442,399	441,742	355,288	473,717	450,085	3.00%	487,928	8.41%
Total Sales of Water	**1,581,452**	**1,594,855**	1,300,246	**1,733,661**	**2,418,215**	3.00%	**1,785,671**	-26.16%
Other Operating Revenues								
Forfeited Discounts (470)	4,823	5,810	2,787	3,716	6,225	3.00%	3,828	-38.51%
Other Water Revenues (474)	17,629	5,961	3,122	4,163	5,975	3.00%	4,288	-28.24%
Total Other Operating Revenues	22,452	11,770	5,909	7,879	12,200	3.00%	8,115	-33.48%
Total Operating Revenues	**1,603,904**	**1,606,625**	1,306,155	**1,741,540**	**2,430,415**	**3.00%**	**1,793,786**	**-26.19%**
OPERATING EXPENSES								
Operation and Maintenance Expenses								
Pumping Expenses	68,204	43,559	33,770	44,927	40,525	-7.74%	41,448	2.28%
Water Treatment Expenses	217,189	210,064	134,191	169,729	174,775	14.1%	193,653	10.80%
Transmission and Distribution Expenses	171,875	194,100	113,818	164,762	124,550	138.97%	393,729	216.12%
Customer Accounts Expenses	54,680	43,078	38,697	48,612	52,425	-23.71%	37,088	-29.26%
Sales Expense	-	-	-	-	250	-100.0%	250	0.00%
Administrative and General Expenses	230,136	409,785	334,523	407,867	358,470	7.41%	438,078	22.21%
Taxes (Non-Tax Equivalent)	14,325	30,361	15,750	35,427	48,718	-1.65%	34,841	-28.48%
Total Operation and Maintenance Expenses	**756,409**	**930,947**	670,748	**871,325**	**799,713**	30.73%	**1,139,087**	42.44%
Depreciation Expense (403)	308,955	330,618	254,064	304,877	304,099	0.00%	304,877	0.26%
Depreciation Expense (403) -CIAC	44,017	46,659	36,000	43,200	-	100.0%	43,200	100.00%
Taxes (408)	235,022	226,930	204,088	231,704	269,863	10.53%	256,100	-5.10%
Total Operating Expenses	**1,344,403**	**1,535,154**	1,164,900	**1,451,105**	**1,373,675**	20.13%	**1,743,264**	26.91%
Operating Income	**259,501**	**71,471**	141,255	**290,435**	**1,056,740**	-82.6%	**50,522**	-95.22%
NON-OPERATING REVENUES								
Interest Income (419)	10,049	32,296	25,833	31,000	3,500	0.00%	31,000	785.71%
Misc Nonoperating Income (421)	-	-	-	-	3,500	-100.00%	-	-100.00%
Interest Expense (427)	(65,550)	(62,850)	(48,300)	(64,400)	(69,250)	-10.17%	(57,850)	-16.46%
Amortization of Debt Issuance Expense (4280)	8,976	8,343	5,926	7,901	-	0.00%	7,901	0.00%
Other Interest Expense (431)	1	34	19	25	-	0.00%	25	0.00%
Appropriation of Earnings to Municipal Fund (439)	565	941	1,607	845	-	0.00%	845	0.00%
Total Non-Operating (Income)/Expense	(45,959)	(21,235)	(14,915)	(24,629)	(62,250)	-26.6%	(18,079)	-71.0%
T INCOME/(LOSS)	**213,542**	**50,236**	126,340	**265,806**	**994,490**	**73.27%**	**32,444**	**-96.74%**

Item #5.

COLUMBUS WATER DEPARTMENT
Detailed Water Operation and Maintenance Expenses
Projected 2023 Year End for 2024 Budget

		Actual 12/31/2022 2022	Actual 12/31/2023 2023	Thru Sept YTD 12/31/2024 2024	Expected 2024	Budget 12/31/2024 2024	2025 Budget vs 2024 Expected	Budget 2025	% Budget Increase
50-461-60-4611	Metered Sales to Customers Met	749,522.83	770,163.65	619,228.89	825,638.52	1,572,500.00	-90%	850,407.68	-46%
50-461-70-4610	Metered Sales to Customers Met	6,528.95	8,191.94	5,234.31	6,979.08	1,000.00	86%	7,188.45	619%
50-461-70-4612	Metered Sales to Customers Met	210,868.44	186,441.69	156,662.56	208,883.41	210,600.00	-1%	215,149.92	2%
50-461-80-4613	Metered Sales to Customers Met	49,168.49	62,108.76	51,138.69	68,184.92	49,525.00	27%	70,230.47	42%
50-461-60-4614	Metered Sales to Customers Ded	229.50	715.50	503.01	670.68	255.00	62%	690.80	171%
50-461-90-4615	Metered Sales to Customers Mul	57,339.08	57,592.44	50,313.63	67,084.84	61,125.00	9%	69,097.39	13%
50-464-00-0000	Oth Sales to Public Author	27,736.04	29,930.46	33,393.62	44,524.83	34,875.00	22%	45,860.57	31%
	Total Metered Sales	1,101,393.33	1,115,144.44	916,474.71	1,221,966.28	1,929,880.00	-58%	1,258,625.27	-35%
50-462-00-0000	Private Fire Protection Svc	37,660.09	37,968.00	28,483.40	37,977.87	38,250.00	-1%	39,117.20	2%
50-463-00-0000	Public Fire Protection Svc	442,399.15	441,742.40	355,287.74	473,716.99	450,085.00	5%	487,928.50	8%
	Total Water Sales	1,581,452.57	1,594,854.84	1,300,245.85	1,733,661.13	2,418,215.00	-39%	1,785,670.97	-26%
50-470-00-0000	Forfeited Discs	4,823.04	5,809.52	2,787.12	3,716.16	6,225.00	-68%	3,827.64	-39%
50-474-00-0000	Oth Wtr Rev	17,629.00	5,960.50	3,122.00	4,162.67	5,975.00	-44%	4,287.55	-28%
	Total Other Operating Revenues	22,452.04	11,770.02	5,909.12	7,878.83	12,200.00	-55%	8,115.19	-33%
	Total Operating Revenues	1,603,904.61	1,606,624.86	1,306,154.97	1,741,539.96	2,430,415.00	-40%	1,793,786.16	-26%
	Pumping Expenses								
50-623-00-0000	/Svc Pub Author/Fuel Purchased	36,782.23	37,422.11	29,416.06	39,221	34,475.00	12%	35,509	3%
50-624-00-0000	/Svc to Oth/Pmp Labor & Exp	-	-	-		425.00	-4%		-49%
50-624-10-0000	/Svc to Oth/Pmp Labor & Exp La	638.53	429.61	187.68	225	-		215	
50-624-20-0000	/Svc to Oth/Pmp Labor & Exp Su	1,085.00	-	-		-			
50-633-00-0000	/Fertil Sales/Maint-Pmp Eqp	-	-	-		5,625.00	4%		2%
50-633-10-0000	/Fertil Sales/Maint-Pmp Eqp La	177.13	-	554.76	666	-		724	
50-633-20-0000	/Fertil Sales/Maint-Pmp Eqp Su	29,521.00	5,707.20	3,611.19	4,815	-		5,000	
	Total Pumping Expenses	**68,204**	**43,559**	**33,770**	**44,927**	**40,525**	10%	**41,448**	2%
	Water Treatment Expenses								
50-641-00-0000	Chemicals	-	-	-		67,375.00	39%		10%
50-641-20-0000	Chemicals Supplies & Expenses	80,678.64	77,394.11	39,857.82	53,144	-		74,000	
50-641-60-4611	CHEMICALS - METERED SALES RES	-	-	-		-			
	Water Treatment Labor and Expenses								
50-6[illegible]0000	Oper Labor and Exp	-	-	-		71,250.00	-6%		

Item #5.

COLUMBUS WATER DEPARTMENT
Detailed Water Operation and Maintenance Expenses
Projected 2023 Year End for 2024 Budget

		Actual 12/31/2022 2022	Actual 12/31/2023 2023	Thru Sept YTD 12/31/2024 2024	Expected 2024	Budget 12/31/2024 2024	*2025 Budget vs 2024 Expected*	Budget 2025	*% Budget Increase*
50-642-10-0000	Oper Labor and Exp Labor	44,547.46	43,282.62	42,127.19	50,553	-		49,612	
50-642-20-0000	Oper Labor and Exp Supplies &	37,495.40	41,206.14	13,619.29	18,159	-		15,000	
50-642-30-0000	Oper Labor and Exp Transportat	-	-	-		-			
	Operation Supplies and Expenses								
50-651-00-0000	Maint of Structure and Imprv	-	-	-		1,500.00	*570%*	7,998	**528%**
50-651-10-0000	Maint of Structure and Imprv L	1,528.01	1,233.90	1,170.96	1,405	-		1,417	
50-652-00-0000	Maint of Wtr Trtmt Eqp	-	-	-		34,650.00	**-2%**		**-62%**
50-652-00-6521	Maint of Wtr Trtmt Eqp Mainten	-	-	149.96	200	-			
50-652-10-6521	Maint of Wtr Trtmt Eqp Labor/M	23,499.19	16,882.22	11,089.39	13,307	-		13,112	
50-652-10-6522	Maint of Wtr Trtmt Eqp Labor/M	11,944.27	14,227.08	14,550.79	17,461	-		16,914	
50-652-20-0000	Maint of Wtr Trtmt Eqp Supplie	984.25	95.00	47.50	63	-			
50-652-20-6521	Maint of Wtr Trtmt Eqp Supplie	8,626.69	11,436.37	5,904.44	7,873	-		7,800	
50-652-20-6522	Maint of Wtr Trtmt Eqp Supplie	7,886.06	4,306.83	5,673.25	7,564	-		7,800	
	Water Testing - Notification				-				
	Total Water Treatment Expenses	**217,190**	**210,064**	**134,191**	**169,729**	**174,775**	-3%	**193,653**	11%
	Transmission and Distribution Expenses								
	Operation Supplies and Expenses								
50-660-00-0000	Oper Supervsn and Engineer	-	-	-		16,050.00	*446%*		**87%**
50-660-20-0000	Oper Supervsn and Engineer Sup	12,862.48	16,406.25	-		-		4,984	
50-660-20-6601	Oper Supervsn and Engineer Alp	-	-	-		-			
50-661-10-0000	Storage Facilities Exp Labor	81.20	-	88.32	106	-		101	
50-661-20-0000	Storage Facilities Exp Supplie	-	-	4,500.00	5,400	-		25,000	
50-662-00-0000	Trans and Dist Lines Exp	-	-	-		15,775.00	*213%*		**355%**
50-662-10-0000	Trans and Dist Lines Exp Labor	9,006.35	6,471.73	12,224.42	14,669	-		15,054	
50-662-20-0000	Trans and Dist Lines Exp Suppl	13,354.52	10,816.64	6,886.50	8,264	-		6,740	
50-662-20-6622	Trans and Dist Lines Exp Suppl	-	-	-		-		50,000	
50-662-30-0000	Trans and Dist Lines Exp Trans	-	-	-		-			
50-663-00-0000	Meter Exp	-	-	-		2,250.00	*1903%*		**2245%**
50-663-10-0000	Meter Exp Labor	903.04	203.38	-	-	-			
50-663-10-6635	Meter Exp-Install, Remove and	6,158.02	1,776.79	2,195.20	2,634	-		2,600	
50-663-20-0000	Meter Exp Supplies & Expenses	1,880.37	4,736.94	-		-		50,155	
50-663-30-0000	Meter Exp Transportation	-	-	-		-			
50-6[illegible]0000	Customer Installations Exp	-	-	-		13,875.00	*3%*		
50-6[illegible]0000	Customer Installations Exp Lab	44.28	684.84	839.80	1,008	-		1,077	

COLUMBUS WATER DEPARTMENT
Detailed Water Operation and Maintenance Expenses
Projected 2023 Year End for 2024 Budget

Item #5.

		Actual 12/31/2022 2022	Actual 12/31/2023 2023	Thru Sept YTD 12/31/2024 2024	Expected 2024	Budget 12/31/2024 2024	*2025 Budget vs 2024 Expected*	Budget 2025	*% Budget Increase*
50-664-10-6641	Water Testing-Notification Lab	-	-	-		-			
50-664-20-0000	Customer Installations Exp Sup	9,097.30	18,301.51	9,769.46	11,723	-		12,000	
50-664-20-6641	Water Testing-Notification Sup	680.00	929.00	929.00	1,115	-	100%	-	0%
50-664-30-0000	Customer Installations Exp Tra	-	-	-		-	0%	-	0%
50-665-00-0000	Misc Exp	-	508.72	-		33,225.00	*16%*		91%
50-665-10-0000	Misc Exp Labor	26,059.65	40,060.30	42,027.82	50,433	-		43,300	
50-665-10-6653	Misc Exp Labor Indirect Work O	5,146.30	197.06	-		-			
50-665-13-6651	Misc Exp Stand-by	-	-	-		-			
50-665-20-0000	Misc Exp Supplies & Expenses	9,885.21	18,334.01	3,294.22	3,953	-		20,000	
50-665-20-6651	Misc Exp Supplies & Expenses	-	30.91	-		-			
50-665-20-6652	Misc Exp Supplies - Lead Later	-	-	-		-			
50-665-30-6651	Misc Exp Transportation	-	-	-		-			
50-666-20-0000	Rents Supplies & Expenses	-	535.09	550.43	661	-	*4521%*	61,039	100%
50-666-20-0000	Rents Supplies & Expenses	-	535.09	550.43	661	-			
50-672-00-0000	Maint of Dist Resv & Standpipe	-	-	-		3,175.00	*-10%*		316%
50-672-10-0000	Maint of Dist Resv & Standpipe	581.06	60.54	629.76	756	-		720	
50-672-20-0000	Maint of Dist Resv & Standpipe	10,014.02	65.02	11,650.00	13,980	-		12,500	
50-673-00-0000	Maint of Trans and Dist Mains	-	-	-		14,350.00	*-1%*		-70%
50-673-10-0000	Maint of Trans and Dist Mains	4,603.32	3,590.49	2,135.99	2,563	-		2,443	
50-673-10-6731	Maint of Trans and Dist Mains	9,467.32	14,038.46	-		-			
50-673-20-0000	Maint of Trans and Dist Mains	151.99	5,304.54	1,179.13	1,415	-		1,457	
50-673-20-6731	Maint of Trans and Dist Mains	2,550.33	19,820.24	380.34	456	-		470	
50-673-30-0000	Maint of Trans and Dist Mains	120.00	160.00	-		-			
50-673-30-6731	Maint of Trans and Dist Mains	3,197.50	4,162.50	-		-			
50-673-40-0000	Maint of Trans and Dist Mains	2,110.44	544.17	-		-			
50-673-40-6731	Maint of Trans and Dist Mains	1,212.59	3,836.54	-		-			
50-675-00-0000	Maint of Svcs	(673.36)	-	-		17,250.00	*143%*		13%
50-675-00-6751	Maint of Svcs /Water Service B	150.00	-	-		325.00			
50-675-00-6752	Maint of Svcs Cross Connection	-	-	-		-		11,760	
50-675-00-6753	Maint of Svcs Water Locate	-	-	-		-			
	Water Locating (6751) Service Breaks								
50-675-10-0000	Maint of Svcs Labor	7,600.13	10,464.27	3,728.11	4,474	-		4,264	
50-675-10-6751	Maint of Svcs Labor/ Water Ser	-	-	-		-			
50-6[illegible]0000	Maint of Svcs Supplies & Expen	27,281.31	9,889.59	1,792.44	2,151	-		2,215	

COLUMBUS WATER DEPARTMENT
Detailed Water Operation and Maintenance Expenses
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		Actual 12/31/2022 2022	Actual 12/31/2023 2023	Thru Sept YTD 12/31/2024 2024	Expected 2024	Budget 12/31/2024 2024	*2025 Budget vs 2024 Expected*	Budget 2025	*% Budget Increase*
50-675-20-6751	Maint of Svcs Supplies & Expen	515.85	485.99	1,289.46	1,547	-		1,594	
50-675-20-6752	Maint of Svcs Supplies & Expen	-	-	-		-			
50-675-30-0000	Maint of Svcs Transportation	35.00	1,080.00	-		-			
50-675-30-6751	Maint of Svcs Transportation /	-	-	-		-			
50-675-40-0000	Maint of Svcs Inventory Alloca	3,102.93	1,358.64	-		-			
50-675-40-6751	Maint of Svcs Inventory Alloca	-	-	-		-			
50-676-00-0000	Maint of Meters	(1,023.00)	(8,240.00)	(3,409.00)	(4,091)	1,925.00	*-3%*	(5,000)	1330%
50-676-10-0000	Maint of Meters Labor	1,263.21	2,966.05	1,211.41	1,454	-		1,424	
50-676-20-0000	Maint of Meters Supplies & Exp	782.25	-	2,592.61	31,111	-		31,110	
50-676-30-0000	Maint of Meters Transportation	-	-	-		-			
50-677-00-0000	Maint of Hydrants	-	(2,502.95)	-		6,350.00	*341%*		478%
50-677-10-0000	Maint of Hydrants Labor	1,254.65	3,484.97	5,419.49	6,503	-		6,721	
50-677-20-0000	Maint of Hydrants Supplies & E	2,069.04	1,465.24	1,362.16	1,816	-			
50-677-30-0000	Maint of Hydrants Transportati	-	285.00	-		-			
50-677-40-0000	Maint of Hydrants Inventory Al	352.36	1,252.36	-		-		30,000	
	Total Transmission and Distribution Expenses	171,878	194,100	113,818	164,762	124,550	24%	393,729	216%
	Customer Accounts Expense								
50-902-00-0000	Meter Reading Exp	(5,024.00)	(15,340.00)	(6,348.00)	(7,618)	3,975.00	*12%*	(7,618)	-26%
50-902-10-0000	Meter Reading Exp Labor	1,424.78	336.26	121.71	146	-		139	
50-902-20-0000	Meter Reading Exp Supplies & E	8,320.16	8,454.84	8,293.98	9,953	-		10,251	
50-902-30-0000	Meter Reading Exp Transportati	303.28	112.96	104.10	125	-		150	
50-903-00-0000	Customer Records & Clct Exp	(46,526.00)	(40,372.00)	(16,716.00)	(20,059)	48,250.00	*-42%*	(35,000)	-71%
50-903-00-9033	Customer Records & Clct Exp Di	405.56	-	-		-			
50-903-10-0000	Customer Records & Clct Exp La	58,014.64	57,173.01	36,879.15	44,255	-		48,890	
50-903-10-9033	Customer Records & Clct Exp Di	1,819.88	951.00	43.47	52	-		75	
50-903-20-0000	Customer Records & Clct Exp Su	33,215.90	31,761.83	16,318.31	21,758	-	-8%	20,000	100%
50-903-20-9031	Customer Records & Clct Exp Su	-	-	-		-			
50-904-00-0000	Uncollectible Accounts	2,724.60	-	-		-	0%	-	0%
50-906-00-0000	Cust Svc & Informational Exp	-	-	-		200.00	-100%	200	0%
	Total Customer Accounts Expense	54,679	43,078	38,697	48,612	52,425	8%	37,088	-24%
50-910-00-0000	Sales Exp	-	-	-		250.00	0%	250	
					-				
	Administrative and General Expenses				-				

Item #5.

COLUMBUS WATER DEPARTMENT
Detailed Water Operation and Maintenance Expenses
Projected 2023 Year End for 2024 Budget

		Actual 12/31/2022 2022	Actual 12/31/2023 2023	Thru Sept YTD 12/31/2024 2024	Expected 2024	Budget 12/31/2024 2024	*2025 Budget vs 2024 Expected*	Budget 2025	*% Budget Increase*
50-920-00-0000	Admin & General Salaries	-	-	-	-	148,783.00	*10%*		-1%
50-920-10-0000	Admin & General Salaries Labor	69,863.38	128,421.63	111,996.44	134,396	-		147,213	
50-921-00-0000	Ofc Supplies and Exp	-	1,446.72	189.78	253	29,125.00	*-31%*		-8%
50-921-20-0000	Ofc Supplies and Exp Supplies	33,438.57	36,305.97	28,595.64	38,128	-		26,728	
50-921-20-9999	Ofc Supplies and Exp Supplies	-	-	62.67	84	-			
50-923-00-0000	Outside Svcs Employed	-	-	-		25,500.00	*3%*		135%
50-923-20-0000	Outside Svcs Employed Supplies	42,291.31	77,582.75	43,766.61	58,355	-		60,000	
50-924-00-0000	Prop Insurance	-	-	-		12,125.00	*2%*	17,500	44%
50-924-20-0000	Prop Insurance Supplies & Expe	14,244.45	15,949.39	17,277.61	17,228	-			
50-925-00-0000	Injuries and Damages	-	-	-		2,700.00	*0%*		39%
50-925-20-0000	Injuries and Damages Supplies	2,905.20	2,661.20	3,133.41	3,760	-		3,760	
50-926-00-0000	Employee Pensions and Benefits	(3,908.00)	(7,756.00)	(3,213.00)	(3,856)	5,985.00	255%	(3,856)	-164%
50-926-00-9269	Employee P&B Fringes	(65,235.79)	(5,526.61)	(4,554.89)	(5,466)	7,875.00	244%	(5,466)	-169%
50-926-10-9261	Employee P&B Sick Payout	17,578.30	-	-		2,750.00	-100%	-	-100%
50-926-10-9262	Employee P&B Holiday	11,016.20	11,608.12	13,820.64	16,585	11,875.00	28%	21,375	80%
50-926-10-9264	Employee P&B School	8,678.71	3,954.02	5,955.49	7,147	8,500.00	-19%	9,300	9%
50-926-10-9265	Employee P&B Funeral/MISC	493.04	1,489.68	1,550.59	1,861	500.00	73%	2,398	380%
50-926-10-9266	Employee P&B Vacation Payout	10,177.28	873.40	-		-	0%		0%
50-926-10-9999	Special Sick-Covid-19	-	-	-		-	0%		0%
50-926-15-9269	Employee P&B Burden/Overhead	3,764.89	8,474.32	-		-	0%		0%
50-926-20-0000	Employee P&B Supplies & Exp	1,250.00	(1,162.50)	-		-	0%	500	100%
50-926-20-9260	Employee P&B WI Retirement	17,746.76	20,707.96	18,310.32	21,972	20,525.00	7%	21,583	5%
50-926-20-9266	Employee P&B Clothing Allwance	2,864.98	805.32	2,436.50	2,956	3,050.00	-3%	3,050	0%
50-926-20-9267	Employee P&B Health Ins	67,081.83	61,318.03	55,395.39	66,474	50,904.00	23%	55,901	10%
50-926-20-9268	Employee P&B Life Ins	416.17	363.72	365.70	439	500.00	-14%	651	30%
50-926-20-9270	Employee P&B Cell Phone	1,275.00	1,437.50	1,230.00	1,476	1,350.00	9%	1,500	11%
50-926-20-9271	Employee P&B Dental Ins	4,688.15	3,553.13	2,669.78	3,204	3,398.00	-6%	3,093	-9%
50-926-20-9272	Employee P&B Vision	603.27	461.04	343.76	572	425.00	26%	360	-15%
50-926-20-9273	Employee P&B GASB 68	(38,949.00)	-	-		-	0%	-	0%
	Special Sick-Covid-19	-		-	-				
50-928-00-0000	Regulatory Communission Exp	-	-	-	100	100.00	*0%*	100	
50-928-20-0000	Regulatory Communission Exp Su	-	-	-		-			
50-9[illegible]0000	Misc General Exp	-	-	-		22,500.00	*65%*		

COLUMBUS WATER DEPARTMENT
Detailed Water Operation and Maintenance Expenses
Projected 2023 Year End for 2024 Budget

		Actual 12/31/2022 2022	Actual 12/31/2023 2023	Thru Sept YTD 12/31/2024 2024	Expected 2024	Budget 12/31/2024 2024	*2025 Budget vs 2024 Expected*	Budget 2025	*% Budget Increase*
50-930-10-0000	Misc General Exp Labor	6,212.67	7,168.48	4,121.00	4,945	-		4,713	
50-930-20-0000	Misc General Exp Supplies & Ex	3,840.85	6,574.17	3,275.60	3,931	-		4,100	
50-930-20-9300	Misc General Exp Other General	257.62	968.65	-		-			
50-930-20-9351	Misc General Exp Supplies & Ex	-	-	-		-		5,870	
50-932-00-0000	Maint of General Plt	157.75	-	650.30	780	-	98%	500	100%
50-932-10-0000	Maint of General Plt Labor	14,025.06	16,389.29	14,782.00	17,738	-		17,229	
50-932-20-0000	Maint of General Plt Supplies	3,357.39	4,134.06	5,115.50	6,139	-		31,133	
50-933-00-0000	Transportation Equip Maintenan	(3,209.97)	28.88	157.06	160	-	2%	200	100%
50-933-10-0000	Transportation Equip Maintenan	6,449.01	11,552.49	7,089.45	8,507	-		8,642	
	Total Administrative and General Expenses	**233,375**	**409,785**	**334,523**	**407,867**	**358,470**	**-12%**	**438,078**	**22%**
	Total Operation and Maintenance Expenses-PSC	**745,325**	**900,586**	654,998	**835,898**	**750,995**	**-10%**	**1,104,246**	**47%**
	Taxes (Non-Tax Equivalent)	14,325	30,361	15,750	35,427	48,718	**-38%**	34,841	**-28%**
	Total Operation and Maintenance Expenses	**759,650**	**930,947**	670,748	**871,325**	**799,713**	**-8%**	**1,139,087**	**24%**
50-403-00-0000	Depr Exp	308,955.00	330,618.00	254,064.00	304,876.80	304,099.00	0%	304,877	0%
50-403-00-0001	Depr Exp Pole Rent	44,017.00	46,659.00	36,000.00	43,200	-	100%	43,200	100%
	Total Depr Exp	**352,972**	**377,277**	**290,064**	**348,077**	**304,099**	-13%	**348,077**	0%
50-408-00-0000	Taxes	(10,258.00)	(11,052.00)	(4,576.00)	(6,101)	10,258.00	**268%**	(6,101)	**-159%**
50-408-20-4081	Taxes Property Tax Equivalent	235,022.00	212,073.00	187,000.00	212,073	235,022.00	**-11%**	235,465	0%
50-408-20-4082	Taxes Social Security	23,247.57	23,539.76	20,330.57	24,397	23,248.00	5%	25,402	9%
50-408-20-4084	Taxes PSC Remainder Assessment	1,334.93	2,369.53	1,333.32	1,335	1,335.00	0%	1,335	0%
	Toal Taxes	**249,347**	**226,930**	**204,088**	**231,704**	**269,863**	16%	**256,100**	11%
	NON-OPERATING REVENUES								
	Revenues from Merchandising, Jobbing & Contract								
	Costs & Expenses of Merchandising, Jobbing, etc								
50-419-00-0000	Interest and Dividends Income	10,048.60	32,296.37	25,833.25	31,000	3,500.00	**89%**	31,000	**786%**
50-421-00-0000	Misc NonOper Income Contrib's	-	-	-	-	3,500.00	**-100%**	-	**-100%**
50-427-00-0000	Interest on Long-Term Debt	(65,550.00)	(62,850.00)	(48,300.00)	(64,400)	(69,250.00)	**-8%**	(57,850)	[illegible]
50-428-00-4280	Amort of Debt Disc and Exp Amo	8,976.00	8,343.00	5,926.00	7,901	-	**100%**	7,901	[illegible]
50-4[illegible]0000	Oth Interest Exp	1.05	34.35	18.64	25	-	**100%**	25	[illegible]
50-4[illegible]0000	Approp of Income to Muni Funds	564.63	941.32	1,606.89	845	-	**100%**	845	**100%**

COLUMBUS WATER DEPARTMENT
Detailed Water Operation and Maintenance Expenses
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	Actual 12/31/2022 2022	Actual 12/31/2023 2023	Thru Sept YTD 12/31/2024 2024	Expected 2024	Budget 12/31/2024 2024	*2025 Budget vs 2024 Expected*	Budget 2025	*% Budget Increase*
Total Non-Operating Revenues (Expenses)	(45,959.72)	(21,234.96)	(14,915.22)	(24,628.91)	(62,250.00)	153%	(18,078.91)	-27%
NET INCOME/(LOSS)	**203,387**	**205,695**	**189,173**	**207,075**	**207,613**	0%	**32,444**	-84%