



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 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	
		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									
Lineman Foreman	FT	2080	270	\$ 56.23	\$ 139,732	3%	\$ 57.92	\$ 143,923									
Senior Lineman	FT					3%		\$ -									
Lineman (Journeyman)	FT	2080	270	\$ 54.60	\$ 135,681	3%	\$ 56.24	\$ 139,751									
Lineman (Journeyman)	FT	2080	270	\$ 46.60	\$ 115,801	100% of '25	\$ 56.24	\$ 139,756									
Apprentice Lineman	FT	2080	270	\$ 36.25	\$ 90,081	80% of '25	\$ 44.99	\$ 111,805									
Totals:			1080		\$ 481,295		\$ -	\$ 535,236									

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)

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%

New Operator adds \$200,975 in Salary Expense

BOND AMOUNT - \$4,402,673

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

OPERATING REVENUES

	Thru July			Expected		Budget		2025 Budget vs		% Budget Increase
	Actual	Actual	YTD	2024	2024	2024	2025	2024 Expected	2025	
Sales of Electricity										
Residential Sales (440)	2,529,254	2,378,917	1,836,619		2,448,825		2,514,793	1.90%	2,495,263	-0.78%
Commercial Sales (442) GS = <50 KW for 3 consec months	964,742	938,479	690,754		921,005		847,253	7.81%	992,969	17.20%
Small Power Sales (443) CP - 1 = demand <200 KW	963,229	840,404	634,501		846,002		841,881	5.11%	889,251	5.63%
Large Power Sales (443-82) CP-2 = demand <1000 KW	841,592	813,640	627,351		836,468		915,658	10.81%	926,873	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%	2,861,288	2.35%
Public Street Lighting (444-91)	119,713	121,412	93,912		125,216		120,550	1.64%	127,273	5.58%
Athletic Field Lighting (444-92)	1,202	1,129	1,107		1,476		1,000	10.07%	1,625	62.50%
Interdepartmental Sales (448)	13,486	12,734	7,819		10,426		9,000	-4.08%	10,000	11.11%
Total Sales Electricity	8,256,323	7,635,459	5,982,412		7,976,549		8,045,771	3.95%	8,304,542	3.22%

Other Operating Revenues

Forfeited Discounts (450)	8,293	8,500	8,137		10,850		8,500	-17.05%	9,000	5.88%
Rents From Electric Property (454)	70,058	71,350	50,998		67,997		72,600	6.77%	72,600	0.00%
Other Electric Revenues (456)	9,054	5,875	4,926		6,568		5,875	-23.87%	5,000	-14.89%
Total Other Operating Revenues	87,405	85,725	64,061		85,415		86,975	1.39%	86,600	-0.43%
Total Operating Revenues	8,343,728	7,721,184	6,046,472		8,061,963		8,132,746	3.92%	8,391,142	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%	6,364,872	1.83%
Distribution Expenses	229,622	293,389	229,427		278,158		246,600	28.99%	358,800	45.50%
Customer Accounts Expenses	108,692	102,935	84,062		111,760		109,325	4.22%	116,477	6.54%
Sales Expenses	63,845	125,255	32,968		40,657		27,400	-19.07%	32,905	20.09%
Administrative and General Expenses	316,406	746,192	662,291		793,545		538,402	4.48%	829,080	53.99%
Taxes (Non-Tax Equivalent)	46,684	48,718	27,681		27,681		48,718	68.65%	46,684	-4.18%
Total Operation and Maint. Expenses	7,378,482	7,280,107	5,591,498		6,588,293		7,220,695	17.61%	7,748,819	7.31%
Depreciation Expense (403) - Utility Financed	447,109	505,551	310,000		513,339		513,339	-1.00%	508,206	-1.00%
Depreciation Expense (403) - CIAC	53,356	56,138	40,000		55,000		-	9.09%	60,000	100.00%
Taxes (Tax Equivalent) (408)	234,780	262,657	238,517		271,112		281,464	10.89%	300,648	6.82%
Total Operating Expenses	8,113,727	8,104,453	6,180,015		7,427,744		8,015,498	16.02%	8,617,672	7.51%
Net Operating Income	230,001	(383,269)	(133,543)		634,220		117,248	-135.72%	(226,530)	-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%	93,000	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%	(18,903)	23.95%
Amortization of Debt Discount & Expenses (428)	2,760	2,568	1,826		2,460		-	0.00%	2,400	0.00%
Other Non-Operating Income (421)	119,220	11,340	-		2,000		2,000	8350.00%	169,000	8350.00%
Total Non-Operating (Income)/Expense	160,008	104,255	67,929		95,557		20,725	156.91%	245,497	1084.55%
INCOME/(LOSS)	390,010	(279,015)	(65,614)		729,777		137,973	-97.40%	18,967	-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 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					
30-440-61-0000	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	-	-								

Item #4.

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

	Thru Sept							% Budget Increase
	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	
30-444-91-0031		38	(17)	(59)		-		
Public Str and Hwy Lighting PC								
30-444-92-0010		1,079	1,102	1,129	1,476	1,000	10%	63%
Public Str and Hwy Lighting At				(22)		-		
30-444-92-0011		123	27					
Public Str and Hwy Lighting PC								
30-448-95-0010		13,088	12,856	8,681	10,426	9,000	-4%	11%
Interdepartmental Sales City		398	(122)	(862)		-		
30-448-95-0011								
Interdepartmental Sales PCAC -								
Total Sales Electricity		8,256,326	7,635,459	5,982,412	7,976,549	8,045,771		
30-450-00-0000		-	-	-	10,850	8,500	-17%	6%
Forfeited Discs								
30-450-00-0010		7,974	7,462	7,871		-		
Forfeited Discs Forfeited Disc								
30-450-00-0020		13	1	-		-		
Forfeited Discs Forfeited Disc								
30-450-00-0030		306	254	266		-		
Forfeited Discs Forfeited Disc								
30-454-00-0000		70,058	71,341	50,998	67,997	72,600	7%	0%
Rent from Elect Prop								
30-454-00-0001		-	-	-		-		
Rent from Elect Prop Pole Rent								
30-454-00-0002		-	-	-		-		
Rent from Elect Prop Pole Rent								
30-454-00-0003		-	-	-		-		
Rent from Elect Prop Other Ren								
30-456-00-0000		8,105	5,713	3,795	5,060	5,875	-1%	-15%
Oth Elect Rev								
30-456-00-4560		-	-	-		-		
Oth Elect Rev Solar Credit								
30-456-20-0000		949	982	1,131	1,508	-		
Oth Elect Rev Supplies & Expen								
Total Other Operating Revenues		87,404	85,753	64,061	85,415	86,975	1%	0%
Total Operating Revenues		8,343,730	7,721,212	6,046,472	8,061,963	8,132,746	4%	3%
Other Power Supply Expenses								
Purchased Power (555)	5,841,393	6,613,233	5,963,618	4,555,070	5,336,492	6,250,250		
Total Other Power Supply Expenses	5,841,393	6,613,233	5,963,618	4,555,070	5,336,492	6,250,250	19%	2%

30-580-00-0000	Operation Supervision & Engineering (5	12,840	-	-	21,000	-32%	-33%	Item #4.
30-580-10-0000	Oper Supervsn and Engineer Lab	-	-	-	-	-	-49%	
30-580-20-0000	Oper Supervsn and Engineer Sup	12,863	9,844	14,438	20,438	-		
30-580-20-5801	Oper Supervsn and Engineer Alp	-	-	-	-	-		
30-0-0000	Station Expenses (582)	27,777	-	-	3,950	39%		
30-0-0000	Station Exp Labor	1,104	-	-	-	-		

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 2021	Actual 12/31/2022	Actual 12/31/2023	YTD 12/31/2024	Expected 2024	Budget 12/31/2024	2025 Budget vs 2024 Expected	Budget 2025	% Budget Increase	Item #4.
30-582-20-0000		2,095	2,055	1,203	1,444	-		2,000	453%	
Station Exp Supplies & Expense										
Overhead Line Expenses (583)	9,288	-	-	-	888	9,750	1613%	859		
OH line Exp Labor		8,291	962	740	407	-		394		
OH line Exp Labor Install Remo		-	-	339		-				
OH line Exp Supplies & Expense		219	1,034	1,544	1,853	-		52,679		
OH line Exp Transportation		-	-	-		-				
OH line Exp Transportation Ins		-	-	-		-				
UG Line Exp	21,401	-	(738)	-		16,050	353%		273%	
UG Line Exp Labor		4,716	398	-		-				
UG Line Exp Labor Install Remo		64	562	204	244	-		236		
UG Line Exp Supplies & Expense		14,739	12,535	10,813	12,976	-		59,679		
UG Line Exp Supplies & Expense		-	-	-		-				
UG Line Exp Transportation		-	-	-		-				
UG Line Exp Transportation Ins		15	61	-		-				
UG Line Exp Inventory Allocati		-	-	-		-				
UG Line Exp Inventory Allocati		-	-	-		-				
Meter Exp	(5,355)	-	-	-		5,875	-19%		0%	
Meter Exp Labor		60	-	-		-				
Meter Exp Labor Install Remove		111	539	-		-				
Meter Exp Supplies & Expenses		7,966	10,705	5,437	7,249	-		5,850		
Meter Exp Transportation		1	-	-		-				
Meter Exp Transportation Insta		3	-	-		-				
Customer Installations Exp	30	-	-	-		125	0%	125	0%	
Customer Installations Exp Lab		161	-	-		-				
Customer Installations Exp Tra		-	550	-	125	-				
Misc Dist Exp	132,524	-	146	-		122,250	-13%	113,939	10%	
Misc Dist Exp Labor		74,039	72,872	109,459	131,351	-				
Misc Dist Exp Labor Indirect W		14,305	441	-		-				
Misc Dist Exp Stand-by/Estimat		-	-	-		-				
Misc Dist Exp Supplies & Expen		9,725	11,392	18,678	22,414	-				
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		-	-	-		-		10,865	
30-594-10-0000 Maint of UG Lines Labor		8,536	17,197	9,139	10,967	-			
Electric Locate (5942)	1,151								

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Detailed Electric Operation and Maintenance Expenses
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Projected 2024 Year End for 2025 Budget										Thru Sept
	Actual 2021	Actual 12/31/2022	Actual 12/31/2023	YTD 12/31/2024	Expected 2024	Budget 12/31/2024	2025 Budget vs 2024 Expected	Budget 2025	% Budget Increase	
30-594-10-5942		1,118	1,132	729	875	-		846		
30-594-20-0000		5,778	57,722	6,861	8,861	-		5,000		
30-594-20-5941		-	667	-		-				
30-594-20-5942		-	-	-		975		500		
30-594-30-0000		25	30	-	50	-				
30-594-30-5941		-	-	-		-				
30-594-30-5942		-	-	-		-				
30-594-40-0000		1,181	-	-		-				
30-595-00-0000		-	-	-		675	-4%	163	-76%	
30-595-10-0000		-	245	141	169	-				
30-595-20-0000		72	-	-		-				
30-595-30-0000		-	-	-		-				
30-596-00-0000		-	-	-		3,000	-3%	8,257	192%	
30-596-10-0000		2,968	9,378	7,112	8,534	-		500		
30-596-20-0000		254	634	221	500	-				
30-596-30-0000		-	-	-		-				
30-596-40-0000		409	-	-		-				
30-597-00-0000		-	-	-		525	-3%	3,487	659%	
30-597-10-0000		1,791	6,277	3,004	3,604	-		500		
30-597-20-0000		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	-	-	-	-	-	100	83	10%		31%
30-902-10-0000		-	-	71	86	-	-			
Meter Reading Exp Labor										
Meter Reading Expenses (902-20)	9,523									
Meter Reading Exp Supplies & E		10,464	10,440	10,242	11,566	9,775	12,723			
Meter Reading Exp Transportati		88	164	64	128	-	141			
Customer Records & Clct Exp	64,588	-	-	-	-	65,550	-	4%		Item #4.

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

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

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COLUMBUS LIGHT DEPARTMENT

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

Thru Sept									
	Actual 2021	Actual 12/31/2022	Actual 12/31/2023	YTD 12/31/2024	Expected 2024	Budget 12/31/2024	2025 Budget vs 2024 Expected	Budget 2025	% Budget 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	6%	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 Ex	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%
30-408-00-0000 Taxes		-	-	-	-	-			
30-408-20-4081 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)	-		-			
30-0000 Merch Job & Cont Wrk Transport		(410)	(200)	-		-			

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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	