COLUMBUS UTILITIES

November 4, 2024

Note #	Version #1 Staff Added Admin @3% 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 "estimated" increase was added to budget for revenue. Final Numbers have yet to be completed.
3	Addition of (1) Sewer Operator 10/24, (1) Water Operator Proposed 1/25, and (1)Electric Lineman Proposed 1/25 all in Budget 2025.
4	2025 Budget prepared with a 8% increase in dental and 10% in health insurance rates vs. 2024.
5	2025 budget prepared anticipating approximatley +10-11% increase in operating wages/salaries and +3% Administration roles.
6	2025 wages based off of WI 2024 Prevailing Wage (MEUW Report). Rates were then adjusted to meet COL for 2025.
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.

COLUMBUS UTILITIES
STATEMENT OF CASH FLOWS
2025 Budget Version #1 Staff Added Admin positions @ 3%

	Electric	Water	Wastewater	Total Utilities
Net Income	$ (217,649)	$ (72,654)	$ 133,450	$ (156,853)
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	**$ (172,486)**	**$ 127,521**	**$ 219,121**	**$ 174,156**

ELECTRIC 2025			CIP/PROJECTS
			($4,325,750)
Bond	2025 F350 UTILITY TRUCK PURCHASE (Ehlers)	$ (76,923)	($76,923)
30-594-20-0000	Trench Box large plus braces	$ 9,720	$3,240
30-580-20-0000	MEUW	$ 14,500	$10,840
30-932-20-0000	Snow Blower	$ 1,500	$750
30-930-20-9351	RAIN GEAR PPE/SAFETY BUDGET	$ 5,870	$5,870
30-932-20-0000	Shop Sweeper	$ 480	$240
30-589-00-0000	Bobcat Hydraulic Breaker	$ 13,300	$4,434
30-589-00-0000	Bobcat E48 w 18"30" & Ripper	$ 78,298	$26,100
30-589-00-0000	Bobcat Skidsteer Rental	$ 3,000	$1,500
30-583-20-0000 & 30-584-20-0000	REPAIRS TO ELECTRIC UTILITY TRAILERS 50/50	$ 21,358	$21,358
30-594-20-0000	POPUP HUB FOR WORKING IN RAIN	$ 1,200	$1,200
30-588-20-5881	TOOLS	$ 25,000	$25,000
30-583-20-0000	POLES	$ 18,000	$18,000
30-584-20-0000	PIPING/CONDUIT	$ 30,000	$30,000
30-583-20-0000 & 30-584-20-0000	WIRE 50/50 Split	$ 50,000	$50,000
30-583-20-0000 & 30-584-20-0000	FITTINGS/FUSES 50/50 Split	$ 35,000	$35,000
30-588-20-5881	MAINT SUPPLIES MISC SUPPLIES	$ 10,000	$10,000
30-921-20-0000	PRINTER/COPY MACHINE CONTRACT w/Rhyme	$ 5,184	$1,728
	BUDGET TOTAL "PROJECTS " ELECTRIC 2025		$245,260
	CIP TOTAL ELECTRIC 2025		($4,402,673)

New Operator adds $200,975 in Salary Expense
***Excessive OT for 2024 factored into Labor Expenses for 2025**
BOND AMOUNT - $4,402,673

2025	Reconnect Padmount Step-down	$10,000
2025	Complete 4.16kV Conversion	$3,300,000
2025	Decommission Sub #1	$10,000
2025	Sell Pad Mount Step-downs	-$45,000
2025	Hospital Work Equipment Order	$320,000
2025	Substation #2 SCADA Connection	$10,000
	Utility Truck	$76,923
	Transformers	$720,750

COLUMBUS LIGHT DEPARTMENT
Electric 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 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	62.58%	452,237	83.39%
Customer Accounts Expenses	108,692	102,935	84,062	111,760	109,325	8.33%	121,073	10.75%
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	802,077	538,402	4.71%	839,848	55.99%
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**	**6,596,824**	**7,220,695**	**19.11%**	**7,857,619**	**8.82%**
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	11.89%	303,351	7.78%
Total Operating Expenses	**8,113,727**	**8,104,453**	**6,180,015**	**7,436,275**	**8,015,498**	**17.39%**	**8,729,176**	**8.90%**
Net Operating Income	**230,001**	**(383,269)**	**(133,543)**	**625,688**	**117,248**	**-154.03%**	**(338,034)**	**-388.31%**
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%
Amortizaton 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%**
		-						
NET INCOME/(LOSS)	**390,010**	**(279,015)**	**(65,614)**	**721,246**	**137,973**	**-112.83%**	**(92,537)**	-167.07%

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	Thru Sept 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 El		2,328	2,327	1,692		-			
30-444-91-0031	Public Str and Hwy Lighting PC		38	(17)	(59)		-			
30-444-92-0010	Public Str and Hwy Lighting At		1,079	1,102	1,129	1,476	1,000	*10%*	1,625	63%
30-444-92-0011	Public Str and Hwy Lighting PC		123	27	(22)		-			
30-448-95-0010	Interdepartmental Sales City		13,088	12,856	8,681	10,426	9,000	*-4%*	10,000	11%
30-448-95-0011	Interdepartmental Sales PCAC -		398	(122)	(862)		-			
	Total Sales Electricity		8,256,326	7,635,459	5,982,412	7,976,549	8,045,771		8,304,542	
30-450-00-0000	Forfeited Discs		-	-	-	10,850	8,500	*-17%*	9,000	6%
30-450-00-0010	Forfeited Discs Forfeited Disc		7,974	7,462	7,871		-			
30-450-00-0020	Forfeited Discs Forfeited Disc		13	1	-		-			
30-450-00-0030	Forfeited Discs Forfeited Disc		306	254	266		-			
30-454-00-0000	Rent from Elect Prop		70,058	71,341	50,998	67,997	72,600	*7%*	72,600	0%
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	Oth Elect Rev		8,105	5,713	3,795	5,060	5,875	*-1%*	5,000	-15%
30-456-00-4560	Oth Elect Rev Solar Credit		-	-	-		-			
30-456-20-0000	Oth Elect Rev Supplies & Expen		949	982	1,131	1,508	-			
	Total Other Operating Revenues		**87,404**	**85,753**	**64,061**	**85,415**	**86,975**	*1%*	**86,600**	0%
	Total Operating Revenues		**8,343,730**	**7,721,212**	**6,046,472**	**8,061,963**	**8,132,746**	*4%*	**8,391,142**	3%
	Other Power Supply Expenses									
30-555-00-0000	Purchased Power (555)	5,841,393	6,613,233	5,963,618	4,555,070	5,336,492	6,250,250		6,364,872	
	Total Other Power Supply Expenses	**5,841,393**	**6,613,233**	**5,963,618**	**4,555,070**	**5,336,492**	**6,250,250**	*19%*	**6,364,872**	2%
	Distribution Expenses									
30-580-00-0000	Operation Supervision & Engineering (5	12,840	-	-	-		21,000	*-47%*		-48%
30-580-10-0000	Oper Supervsn and Engineer Lab		-	-	-		-			
30-580-20-0000	Oper Supervsn and Engineer Sup		12,863	9,844	14,438	20,438	-		10,840	
30-580-20-5801	Oper Supervsn and Engineer Alp		-	-	-		-			
30-582-00-0000	Station Expenses (582)	27,777	-	-	-		3,950	*39%*		-49%
30-582-10-0000	Station Exp Labor		1,104	-	-		-			
30-582-20-0000	Station Exp Supplies & Expense		2,095	2,055	1,203	1,444	-		2,000	
30-583-00-0000	Overhead Line Expenses (583)	9,288	-	-	-		9,750	*2200%*		643%
30-583-10-0000	OH line Exp Labor		8,291	962	740	888	-		838	
30-583-10-5835	OH line Exp Labor Install Remo		-	-	339	407	-		385	
30-583-20-0000	OH line Exp Supplies & Expense		219	1,034	1,544	1,853	-		71,179	
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	*531%*		420%
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	-		231	

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

Account	Description	Actual 2021	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
30-584-20-0000	UG Line Exp Supplies & Expense		14,739	12,535	10,813	12,976	-		83,179	
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	-19%		0%
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	0%		0%
30-587-10-0000	Customer Installations Exp Lab		161	-	-		-			
30-587-30-0000	Customer Installations Exp Tra		-	550	-	125	-		125	
30-588-00-0000	Misc Dist Exp	132,524	-	146	-		122,250	13%		42%
30-588-10-0000	Misc Dist Exp Labor		74,039	72,872	109,459	131,351	-		124,069	
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	-		15,000	
30-588-20-5881	Misc Dist Exp Supplies & Expen		-	26	-		-		35,000	
30-588-30-5881	Misc Dist Exp Transportation		-	-	-		-			
30-589-00-0000	Rents	464	-	-	-	250	250	12714%	32,034	12714%
30-589-20-0000	Rents Supplies & Expenses		-	-	-		-			
30-591-00-0000	Maint of Struct	-	-	-	-		2,950	-6%		-85%
30-591-10-0000	Maint of Struct Labor		2,897	826	397	477	-		450	
30-592-00-0000	Maint of Station Eqp	10,416	-	-	-		5,850	-5%		31%
30-592-10-0000	Maint of Station Eqp Labor		3,904	4,508	5,902	7,082	-		6,689	
30-592-20-0000	Maint of Station Eqp Supplies		2,645	2,125	54	1,000	-		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	-5%		-5%
30-593-10-0000	Maint of OH Lines Labor		33,247	39,200	22,697	27,237	-		25,727	
30-593-10-5932	Maint of OH Lines Labor / Tree		7,498	13,578	6,027	7,232	-		6,831	
	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 Al		389	-	-		-			
30-594-00-0000	Maint of UG Lines		(5,065)	(375)	-		17,350	-20%		-9%
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	-		10,359	
	Electric Locate (5942)	1,151								
30-594-10-5942	Maint of UG Lines Labor Electr		1,118	1,132	729	875	-		826	
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			
30-594-30-0000	Maint of UG Lines Transportati		25	30	-	50	-		500	
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 Al		1,181	-	-		-			
30-595-00-0000	Maint of Line Transformers		-	-	-		675	-5%		-76%
30-595-10-0000	Maint of Line Transformers Lab		-	245	141	169	-		160	
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	-5%		185%
30-596-10-0000	Maint of Str Light, Signal Sys		2,968	9,378	7,112	8,534	-		8,061	
30-596-20-0000	Maint of Str Light, Signal Sys		254	634	221	500	-		500	
30-596-30-0000	Maint of Str Light, Signal Sys		-	-	-		-			
30-596-40-0000	Maint of Str Light, Signal Sys		409	-	-		-			

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

Account	Description	Actual 2021	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
30-597-00-0000	Maint of Meters		-	-	-		525	-5%		644%
30-597-10-0000	Maint of Meters Labor		1,791	6,277	3,004	3,604	-		3,404	
30-597-20-0000	Maint of Meters Supplies & Exp		13	1,572	-	500	-		500	
	Maintenance of Miscellaneous Distrib Pl	-		-	-		-			
	Total Distribution Expenses	**218,658**	**229,620**	**293,389**	**229,427**	**278,158**	**246,600**	63%	**452,237**	83%
	Customer Accounts Expenses									
30-902-00-0000	Meter Reading Exp	-	-	-	-		100	10%		31%
30-902-10-0000	Meter Reading Exp Labor	-	-	-	71	86	-		87	
	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	8%		9%
30-903-10-0000	Customer Records & Clct Exp La		55,645	56,283	52,956	63,547	-		71,377	
30-903-10-9033	Customer Records & Clct Exp Di		3,058	4,765	2,333	2,799	-		2,845	
	Accounting and Collecting Expenses (9	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**	8%	**121,073**	11%
	Sales Expenses									
30-912-00-0000	Demonstrating and Selling Exp	-	-	-	-		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	-	-	-	-		210,250	9%		24%
30-920-10-0000	Admin & General Salaries Labor	-	74,204	256,322	198,490	238,188	-		259,859	
~~30-920-10-9262~~	ADMIN & GEN SALARIES - HOLIDA	-	-	-	-		-			
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%		30%
30-923-20-0000	Outside Svcs Employed Supplies	-	24,026	19,468	34,322	34,322	-		25,000	
30-924-00-0000	Prop Insurance	-	-	-	-		22,125	4%		22%
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%		0%
30-925-20-0000	Injuries and Damages Supplies	-	4,358	3,992	4,700	7,700	5,500	-35%	5,000	-9%
30-926-00-0000	Employee Pensions and Benefits	-	-	-	-	-	500	-100%	0	-100%
30-926-00-9269	Employee P&B Fringes Cleared	-	(138,794)	(8,581)	(7,575)	(7,575)	12,000	-1%	-7,500	-163%
30-926-10-9261	Employee P&B Sick Payout Benft	-	17,583	-	-	-	2,500	-100%	2,500	0%
30-926-10-9262	Employee P&B Holiday	-	9,469	7,597	9,808	11,770	13,250	10%	12,947	-2%
30-926-10-9264	Employee P&B School	-	24,581	37,163	52,647	63,177	26,450	10%	69,495	163%
30-926-10-9265	Employee P&B Funeral/MISC	-	210	1,490	803	963	500	-48%	500	0%
30-926-10-9266	Employee P&B Vac Payout Benft	-	9,910	-	1,076	1,435	4,500	5%	1,500	-67%
30-926-10-9999	Special Sick - Covid-19	-	-	-	-		-	0%	0	0%
30-926-15-9269	Employee P&B Burden/OH Cleared	-	18,033	1,338	-		-	0%	0	0%
30-926-20-0000	Employee P&B Supplies & Exp	-	-	88	-		-	0%	0	0%
30-926-20-9260	Employee P&B WI Retirement	-	26,907	32,993	32,229	38,675	30,250	28%	49,376	63%
30-926-20-9266	Employee P&B Clothing Allwance	-	3,274	13,111	2,017	3,500	3,500	0%	3,500	0%
30-926-20-9267	Employee P&B Health Ins	-	58,151	66,056	66,501	79,801	50,904	11%	88,919	75%
30-926-20-9268	Employee P&B Life Ins	-	281	549	565	678	1,500	56%	1,059	-29%
30-926-20-9270	Employee P&B Cell Phone	-	1,050	838	815	1,902	1,050	0%	1,900	81%
30-926-20-9271	Employee P&B Dental Ins	-	4,139	3,755	3,457	4,148	3,398	13%	4,701	38%
30-926-20-9272	Employee P&B Vision Ins	-	535	517	477	477	425	7%	510	20%
30-926-20-9273	Employee P&B GASB 68	-	(66,672)	-	-	-	25,000	-100%	0	-100%
30-928-00-0000	Regulatory Communission Exp	-	-	-	-	5,666	500	-62%	5,000	900%
30-928-20-0000	Reg Communission Exp S&E	-	142	16,643	5,666	7,555	-			
30-930-00-0000	Misc General Exp	-	-	-	-		18,500	-4%		98%
30-930-00-9350	Misc General Exp Annual Confer	-	-	-	-		-			

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	Thru Sept YTD 12/31/2024 2024	Expected 2024	Budget 12/31/2024 2024	2025 Budget vs 2024 Expected	Budget 2025	% Budget Increase
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	-		23,555	
30-930-20-0000	Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000	
30-930-20-9351	Misc General Exp Supplies & Ex		-	-	-		-	4%	5,870	1188%
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	-		28,191	
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	-4%		39%
30-932-10-0000	Maint of General Plt Labor	-	58,844	41,244	32,590	39,108	-		36,939	
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**	**802,077**	**538,402**	5%	**839,848**	56%
	Total Operation and Maintenance E	**6,164,201**	**7,331,796**	**7,231,389**	**5,563,817**	**6,569,144**	**7,171,977**	19%	**7,810,935**	9%
	Taxes (Non-Tax Equivalent)	48,718	46,684	48,718	27,681	27,681	48,718	69%	46,684	-4%
	Total Operation and Maintenance Exp	**6,212,919**	**7,378,480**	**7,280,107**	5,591,498	**6,596,824**	**7,220,695**	19%	**7,857,619**	9%
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	54%	54,349	56%
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**	12%	**303,351**	8%
	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)	-		-			
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)	**721,246**	**137,973**	-113%	(92,537)	

WATER 2025			CIP/PROJECTS
			($1,352,626)
50-672-20-0000	Power Wash and Touch Up Elevated Storage (Tower Drive) (CIP)	$ 12,500	$12,500
50-662-20-6622	Annual Replcements (LEAD & COPPER) (CIP)	$ 50,000	$50,000
50-677-40-0000	Annual Hydrant and Valve Replacement (CIP)	$ 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	$ 14,500	$4,840
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	$4,434
50-666-20-0000	Bobcat E48 w 18"30" & Ripper	$ 78,298	$26,100
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		$331,250
	CIP TOTAL WATER 2025		($1,352,626)

New Operator adds $130,587 in Salary Expense
*Excessive OT for 2024 factored into Labor Expenses for 2025
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	-7.88%	41,386	2.13%
Water Treatment Expenses	217,189	210,064	134,191	169,729	174,775	14.3%	193,971	10.98%
Transmission and Distribution Expenses	171,875	194,100	113,818	164,762	124,550	124.62%	370,091	197.14%
Customer Accounts Expenses	54,680	43,078	38,697	48,612	52,425	-16.72%	40,482	-22.78%
Sales Expense	-	-	-	-	250	-100.0%	250	0.00%
Administrative and General Expenses	230,136	409,785	334,523	418,687	358,470	7.15%	448,636	25.15%
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	**882,144**	**799,713**	28.06%	**1,129,657**	41.26%
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	11.08%	257,373	-4.63%
Total Operating Expenses	**1,344,403**	**1,535,154**	1,164,900	**1,461,925**	**1,373,675**	18.69%	**1,735,107**	26.31%
Operating Income	**259,501**	**71,471**	141,255	**279,615**	**1,056,740**	-79.0%	**58,679**	-94.45%
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%
NET INCOME/(LOSS)	**213,542**	**50,236**	126,340	**254,986**	**994,490**	**74.36%**	**40,600**	**-95.92%**

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

Thru Sept

		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*
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	*-1%*		-48%
50-624-10-0000	/Svc to Oth/Pmp Labor & Exp La	638.53	429.61	187.68	225	-		222	
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	*3%*		1%
50-633-10-0000	/Fertil Sales/Maint-Pmp Eqp La	177.13	-	554.76	666	-		655	
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%	**41,386**	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								
50-642-00-0000	Oper Labor and Exp	-	-	-		71,250.00	*-6%*		-9%
50-642-10-0000	Oper Labor and Exp Labor	44,547.46	43,282.62	42,127.19	50,553	-		49,726	
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	*568%*	7,998	525%
50-651-10-0000	Maint of Structure and Imprv L	1,528.01	1,233.90	1,170.96	1,405	-		1,382	
50-652-00-0000	Maint of Wtr Trtmt Eqp	-	-	-		34,650.00	*-1%*		-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	-		13,090	
50-652-10-6522	Maint of Wtr Trtmt Eqp Labor/M	11,944.27	14,227.08	14,550.79	17,461	-		17,175	
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%	**193,971**	11%
	Transmission and Distribution Expenses								
	Operation Supplies and Expenses								
50-660-00-0000	Oper Supervsn and Engineer	-	-	-		16,050.00	*444%*		87%
50-660-20-0000	Oper Supervsn and Engineer Sup	12,862.48	16,406.25	-		-		4,840	
50-660-20-6601	Oper Supervsn and Engineer Alp	-	-	-		-			
50-661-10-0000	Storage Facilities Exp Labor	81.20	-	88.32	106	-		104	
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	*210%*		351%
50-662-10-0000	Trans and Dist Lines Exp Labor	9,006.35	6,471.73	12,224.42	14,669	-		14,429	
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%*		2244%
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	-		2,591	
50-663-20-0000	Meter Exp Supplies & Expenses	1,880.37	4,736.94	-		-		50,155	
50-663-30-0000	Meter Exp Transportation	-	-	-		-			
50-664-00-0000	Customer Installations Exp	-	-	-		13,875.00	*2%*		-6%
50-664-10-0000	Customer Installations Exp Lab	44.28	684.84	839.80	1,008	-		991	
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	*28%*		110%
50-665-10-0000	Misc Exp Labor	26,059.65	40,060.30	42,027.82	50,433	-		49,608	
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	-		-			

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
50-665-20-6652	Misc Exp Supplies - Lead Later	-	-	-		-			
50-665-30-6651	Misc Exp Transportation	-	-	-		-			
50-666-20-0000	Rents Supplies & Expenses	-	535.09	550.43	661	-	2325%	32,034	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%		317%
50-672-10-0000	Maint of Dist Resv & Standpipe	581.06	60.54	629.76	756	-		743	
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	0%		-69%
50-673-10-0000	Maint of Trans and Dist Mains	4,603.32	3,590.49	2,135.99	2,563	-		2,521	
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	144%		14%
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	-		4,401	
50-675-10-6751	Maint of Svcs Labor/ Water Ser	-	-	-		-			
50-675-20-0000	Maint of Svcs Supplies & Expen	27,281.31	9,889.59	1,792.44	2,151	-		2,215	
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)	1331%
50-676-10-0000	Maint of Meters Labor	1,263.21	2,966.05	1,211.41	1,454	-		1,430	
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	338%		473%
50-677-10-0000	Maint of Hydrants Labor	1,254.65	3,484.97	5,419.49	6,503	-		6,397	
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%	370,091	197%
	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	-		144	
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	-28%	(35,000)	-64%
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	-		52,279	
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%	40,482	-17%
50-910-00-0000	Sales Exp	-	-	-		250.00	0%	250	0%
	Administrative and General Expenses								
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	-44%	5,466	-31%
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%	22,130	86%
50-926-10-9264	Employee P&B School	8,678.71	3,954.02	5,955.49	7,147	8,500.00	-19%	7,500	-12%
50-926-10-9265	Employee P&B Funeral/MISC	493.04	1,489.68	1,550.59	1,861	500.00	73%	1,800	260%
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%

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*
50-926-15-9269	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%	22,637	10%
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	460	425.00	8%	480	13%
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	0%
50-928-20-0000	Regulatory Communission Exp Su	-	-	-		-			
50-930-00-0000	Misc General Exp	-	-	-		22,500.00	*67%*		-34%
50-930-10-0000	Misc General Exp Labor	6,212.67	7,168.48	4,121.00	4,945	-		4,864	
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	-	*99%*	500	100%
50-932-10-0000	Maint of General Plt Labor	14,025.06	16,389.29	14,782.00	17,738	-		17,448	
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	-	*-1%*	200	100%
50-933-10-0000	Transportation Equip Maintenan	6,449.01	11,552.49	7,089.45	8,507	-		8,368	
	Total Administrative and General Expenses	**233,375**	**409,785**	**334,523**	**418,687**	**358,470**	-14%	**448,636**	25%
	Total Operation and Maintenance Expenses-PSC	**745,325**	**900,586**	654,998	**846,717**	**750,995**	-11%	**1,094,816**	46%
	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	**882,144**	**799,713**	-9%	**1,129,657**	22%
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%	26,675	15%
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%	**257,373**	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)	-16%
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	100%
50-431-00-0000	Oth Interest Exp	1.05	34.35	18.64	25	-	100%	25	100%
50-439-10-0000	Approp of Income to Muni Funds	564.63	941.32	1,606.89	845	-	100%	845	100%
	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%	**40,600**	-80%

SEWER 2025				CIP/PROJECTS
				($2,148,570)
BOND	2023 CHEVROLET 5500 HOIST TRUCK (Ehlers)	$	(149,267)	($149,267)
60-831-00-0000	Trench Box large plus braces	$	9,720	$3,240
60-820-20-0000	MEUW	$	14,500	$4,840
60-930-20-9351	RAIN GEAR PPE/SAFETY BUDGET	$	8,000	$8,000
60-832-20-0000	Bobcat Hydraulic Breaker	$	13,300	$4,434
60-832-20-0000	Bobcat E48 w 18"30" & Ripper	$	78,298	$26,100
60-833-00-0000	JOHN DEERE 624P RENTAL 2025 ONLY	$	16,000	$16,000
60-826-00-0000	WASTEWATER CHEMICALS	$	214,600	$214,600
60-831-00-0000	COLSYS EQUIP/LAB EQUIP/SUPPLIES/SHIP (est)	$	50,000	$50,000
60-827-00-0000	PLANT LAB EXPENSES	$	40,000	$40,000
60-834-00-0000	PLANT CONTINGENCY PUMP REPLACEMENT (est)	$	35,000	$35,000
60-834-00-0000	ENG/CONSULT/PRO-MAN (est)	$	75,000	$75,000
60-834-00-0000	HVAC BASSETT MECH CONTRACT	$	39,036	$39,036
60-834-00-0000	MUFFIN MONSTER NOT TO EXCEED (est)	$	28,000	$28,000
60-834-00-0000	INFLUENT PUMP FLUSH VALVES	$	10,000	$10,000
60-827-00-0000	CHEM SCAN PHOS REDUCTION PROCESS	$	75,000	$75,000
60-834-00-0000	MLSS CHANNEL AERATION/MIXING (est)	$	15,000	$15,000
60-833-00-0000	LAND APPLICATION/CONTRACT SERVICES	$	21,000	$21,000
60-421-00-4211	SALE OF CHEVY 2500 & FORD EXPLORER	$	(12,500)	($12,500)
60-921-00-0000	PRINTER/COPY MACHINE CONTRACT w/Rhyme	$	2,256	$2,256
	BUDGET TOTAL "PROJECTS " SEWER 2025			$655,006
	CIP TOTAL SEWER 2025			($2,297,837)

New Operator adds $114,092 in Salary Expense
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

COLUMBUS WASTEWATER DEPARTMENT
Wastewater 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								
Wastewater Revenue:								
Metered Sales								
Residential	891,685	1,001,917	752,300	1,003,067	1,015,700	56.00%	1,564,785	54.06%
Commercial	339,321	337,880	268,792	358,389	392,700	56.00%	559,087	42.37%
Industrial	101,120	123,735	70,387	93,849	94,500	56.00%	146,405	54.93%
Public Authority	25,744	29,842	29,442	39,256	32,000	56.00%	61,240	91.38%
Service to other systems	121,664	121,603	116,466	139,759	150,000	56.00%	218,024	45.35%
Total Wastewater revenues	1,479,534	1,614,977	1,237,387	1,634,321	1,684,900	280.00%	2,549,541	288.08%
Other operating revenues:								
Forfeited Discounts (470)	-	-	3,160	4,214	-		6,573	
Miscellaneous	92,140	122,845	134,370	155,467	171,000		222,267	
Total operating revenues	1,571,674	1,737,822	1,374,917	1,794,001	1,855,900	54.87%	2,778,381	49.71%
OPERATING EXPENSES								
Operation and Maintenance Expenses								
Operation:								
Supervision and labor	132,580	197,407	29,941	35,929	-	148.99%	89,459	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%	1,919	182.62%
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	94.64%	476,819	98.94%
Maintenance:								
Collection system	59,684	48,536	34,655	41,586	70,693	124.48%	93,354	32.05%
Pumping equipment	26,961	29,518	25,761	30,913	21,625	195.58%	91,373	322.53%
Treatment and disposal plant equipment	132,268	153,547	17,573	21,087	49,833	0.00%	68,674	37.81%
General plant strucctures and equipment	26,521	40,380	156,687	188,025	431,237	111.74%	398,126	-7.68%
Total Maintenace	245,434	271,981	234,676	281,611	573,388	431.81%	651,527	13.63%
Customer Accounts								
Accunting and collecting	107,400	11,980	13,462	16,155	113,862	61.48%	26,087	-77.09%
Administrative and general:								
Salaries & Benefits	114,937	140,816	186,172	223,406	186,172	77.24%	395,974	112.69%
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	91.81%	883,924	26.71%
Total operation and maintenance	1,011,717	1,004,742	856,481	1,026,567	1,624,501	98.56%	2,038,357	25.48%
Depreciation:								
Depreciation	-	-	-	406,843	406,843	0.00%	406,843	0.00%
Taxes	-	-	20,078	24,094	26,140	62.83%	39,232	50.08%
Total operating expenses	1,011,717	1,004,742	856,481	1,433,410	2,031,344	73.32%	2,484,432	22.30%
Operating income	559,957	733,080	518,436	360,592	(175,444)	-18.48%	293,949	-267.55%
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%**	**133,450**	**-227.82%**

COLUMBUS WASTEWATER DEPARTMENT
Detailed Wastewater Operation and Maintenance Expenses
Projected 2024 Year End for 2025 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
60-480-60-0000	Metered Sales to Customers-RES	-	-	752,300.38	1,003,067.17	1,015,700.00	56%	1,564,784.79	**54%**
60-480-70-0000	Metered Sales to Customers-COM	-	-	188,151.47	250,868.63	392,700.00	56%	391,355.06	**0%**
60-480-80-0000	Metered Sales to Customers-IND	-	-	70,386.78	93,849.04	94,500.00	56%	146,404.50	**55%**
60-480-90-0000	Metered Sales to Customers-MUL	-	-	80,640.59	107,520.79	-	56%	167,732.43	**0%**
60-482-00-0000	Svc to Pub Authorities	-	-	29,442.36	39,256.48	32,000.00	56%	61,240.11	**91%**
	Total	-	-	1,120,921.58	1,494,562.11	1,534,900.00	56%	2,331,516.89	40%
60-483-00-0000	Svc to Other Sys	-	-	-	-	-		-	
60-483-00-1100	Svc to Other Sys-Elba	-	-	11,109.10	13,330.92	10,000.00	56%	20,796.24	**108%**
60-483-00-1200	Svc to Other Sys-Fall River	-	-	105,356.64	126,427.97	140,000.00	56%	197,227.63	**41%**
	Total Other Sewer	-	-	116,465.74	139,758.89	150,000.00	112%	218,023.87	74%
	Total Sewer Utility-Public Charges	-	-	1,237,387.32	1,634,320.99	1,684,900.00	84%	2,549,540.75	57%
60-485-00-0000	Cust Forfeited Disc	-	-	3,160.13	4,213.51	-	56%	6,573.07	**100%**
	Total	-	-	3,160.13	4,213.51	-		6,573.07	
								-	
60-483-00-1300	Svc to Other Sys-Water Qual Tr	-	-	65,109.00	65,109.00	66,000.00	1%	66,000.00	**0%**
60-483-00-1400	Svc to Other Sys-To Discharge	-	-	47,685.41	57,222.49	53,500.00	56%	89,267.09	**67%**
60-483-00-1500	Svc to Other Sys-High Streng D	-	-	17,969.22	26,953.83	46,500.00	123%	60,000.00	**29%**
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	5,000.00	46%	3,000.00	**-40%**
	Total Miscellaneous Revenue	-	-	134,369.60	155,466.98	171,000.00		222,267.09	39%
	Total Operating Revenue	-	-	1,374,917.05	1,794,001.49	1,855,900.00	103%	2,778,380.91	150%
								-	
	Supervision and Labor								
60-820-10-0000	Supervsn and Labor L	-	-	29,940.57	35,929.00	-	136%	84,619.00	**100%**
60-820-20-0000	Supervsn and Enginerring supp	-	-	-	-	-	0%	4,840.00	**100%**
	Total	**-**	**-**	**29,941**	**35,929**	**-**	**0%**	**89,459**	148.99%
	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	77,000.00	-30%	55,840.83	**-27%**
	Total Pumping Expenses	**-**	**-**	**66,477**	**79,773**	**77,000**	**-30%**	**55,840.83**	-30.00%
	Water Treatment Expenses								
	Water Treatment Labor and Expenses								
60-826-00-0000	Oth Chemicals-Sewage Trtmt	-	-	101,812.03	122,174.44	98,000.00	76%	214,600.00	**119%**
	Total	**-**	**-**	**101,812**	**122,174**	**98,000**	**76%**	**214,600.00**	75.65%
60-827-00-0000	Oth oper Supplies and Exp	-	-	24,397.94	29,277.53	19,000.00	293%	115,000.00	**505%**
60-827-00-1000	Oth Oper Supplies & Exp-Wa/Ph	-	-	-	-	45,000.00	-100%	-	**-100%**
	Total	**-**	**-**	**24,398**	**29,278**	**64,000**	**193%**	**115,000.00**	292.79%
60-828-10-0000	Transportation Exp Labor	-	-	679.01	815.00	679.01	135%	1,919.00	**183%**
	Total	**-**	**-**	**679**	**815**	**679**	**135%**	**1,919.00**	135.46%
60-831-00-0000	Maint of Sewage Clction Sys	-	-	20,461.76	24,554.05	56,500.00	117%	53,240.00	**-6%**
60-831-10-0000	Maint of Sewage Clction Sys L	-	-	14,193.38	17,032.00	14,193.38	136%	40,114.00	**183%**
	Total	**-**	**-**	**34,655**	**41,586**	**70,693**	**252%**	**93,354.00**	124.48%
60-832-00-9000									
60-832-00-0000	Maint-Clct Sys Pmp Eqp	-	-	15,910.82	19,092.98	11,775.00	57%	30,000.00	**155%**
60-832-10-0000	Maint-Clct Sys Pmp Eqp L	-	-	9,850.30	11,820.00	9,850.30	136%	27,839.00	**183%**
60-832-20-0000	Rentals	-	-	-	-	-	0%	33,534.00	**100%**
	Total	**-**	**-**	**25,761**	**30,913**	**21,625**	**193%**	**91,373.00**	195.58%
60-833-00-0000	Maint-Trtmt, Dispose Plt Eqp	-	-	6,365.39	7,638.47	17,000.00	384%	37,000.00	**118%**
60-833-10-0000	Maint-Trtmt, Dispose Plt Eqp L	-	-	11,207.20	13,449.00	11,207.20	136%	31,674.00	**183%**
	Total	**-**	**-**	**17,573**	**21,087**	**49,833**	**520%**	**68,674.00**	225.66%
60-834-00-0000	Maint-Genl Plt Struct & Eqp	-	-	87,305.59	104,766.71	361,855.00	93%	202,036.00	**-44%**
	Total	**-**	**-**	**87,306**	**104,767**	**361,855**	**93%**	**202,036.00**	92.84%
60-834-10-0000	Maint-Genl Plt Struct & Eqp L	-	-	69,381.74	83,258.00	69,381.74	136%	196,090.00	**183%**
	Total	-	-	69,381.74	83,258.00	69,381.74	136%	196,090.00	1.36
	Total Water Treatment Expenses	-	-	361,565.16	433,878.18	736,066.93	1597%	983,046.00	1.27
	Customer Accounts Expense								
60-903-00-0000	Customer Records & Clct Exp	-	-	4,599.86	5,519.83	105,000.00	27%	7,000.00	**-93%**
60-903-10-0000	Customer Records & Clct Exp L	-	-	8,862.15	10,635.00	8,862.15	79%	19,087.00	**115%**
	Total Customer Accounts Expense	**-**	**-**	**13,462**	**16,155**	**113,862**	**605%**	**26,087.00**	1
	Administrative and General Expenses								
60-920-10-0000	Admin & General Salaries L	-	-	186,172.02	223,406.00	186,172.02	1%	224,935.00	**21%**
	Total	**-**	**-**	**186,172**	**223,406**	**186,172**	**-17%**	**224,935.00**	0
60-921-00-0000	Ofc Supplies and Exp	-	-	13,370.20	16,044.24	5,600.00	37%	22,000.00	**293%**
60-921-00-1000	Ofc Supplies & Exp- Iss/Prem/P	-	-	62.66	75.19	800.00	-100%		**-100%**
	Total	**-**	**-**	**13,433**	**16,119**	**6,400**	**-60%**	**22,000.00**	0
60-923-00-0000	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
60-924-00-0000	Property Insurance	-	-	29,023.73	29,023.73	31,500.00	3%	30,000.00	**-5%**
60-925-00-0000	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
60-926-10-9262	Employee P&B Holiday	-	-	6,313.38	7,576.00	-	55%	11,776.00	**100%**
60-926-10-9263	Employee P&B Sick Leave	-	-	-		-	0%	-	**0%**
60-926-10-9264	Employee P&B School	-	-	10,457.48	12,549.34	15,900.00	13%	14,131.00	**-11%**
60-926-10-9265	Employee P&B Funeral	-	-	-		-	0%	-	**0%**
60-926-20-6272	Employee P&B Vision Insurance	-	-	-		-	0%	-	**0%**

COLUMBUS WASTEWATER DEPARTMENT
Detailed Wastewater Operation and Maintenance Expenses
Projected 2024 Year End for 2025 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*
60-926-20-9260	Employee P&B WI Retirement	-	-	18,467.42	22,161.00	22,766.25	56%	34,621.00	**52%**
60-926-20-9266	Employee P&B Clothing Allowanc	-	-	1,830.27	1,830.27	-	9%	2,000.00	**100%**
60-926-20-9267	Employee P&B Health Insurance	-	-	68,340.65	82,009.00	72,018.05	21%	99,379.00	**38%**
60-926-20-9268	Employee P&B Life Insurance	-	-	735.97	883.00	633.61	162%	2,316.00	**266%**
60-926-20-9270	Employee P&B Cell Phone	-	-	805.00	966.00	-	1%	980.00	**100%**
60-926-20-9271	Employee P&B Dental Insurance	-	-	3,628.45	4,354.00	-	20%	5,210.00	**100%**
60-926-20-9272	Employee P&B Vision Ins	-	-	474.08	569.00	-	10%	626.00	**100%**
60-926-20-9273	Employee Pen & Ben GASB 68	-	-	-	-	-	0%	-	**0%**
60-926-20-9274	OPED Exp GASB 75	-	-	-	-	19,500.00	-100%	-	**-100%**
	Total	**-**	**-**	**111,053**	**132,898**	**130,818**	**-2%**	**171,039.00**	**7**
60-930-00-0000	Misc General Exp	-	-	5,957.41	7,148.89	15,500.00	5%	7,500.00	**-52%**
60-930-10-0000	Misc General Exp - Labor	-	-	-	-	-	0%	-	**0%**
60-930-20-9351	Misc General Exp Supplies & Ex	-	-	-	-	-	0%	8,000.00	**100%**
60-932-00-0000	Maint of General Plt	-	-	60.00	102.86	-	46%	150.00	**100%**
60-933-00-0000	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%	910,011.00	0.10
60-403-00-0000	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	-
60-408-00-0000	Taxes	-	-	-	24,094.00	26,140.36	8%	39,232.00	**50%**
60-408-20-4082	Taxes Social Security	-	-	20,078.20		-			
	Toal Taxes	-	-	20,078.20	24,094.00	26,140.36	8%	39,232.00	0.50
	NON-OPERATING REVENUES								
60-419-00-0000	Interest and Dividends Income	-	-	42,711.67	51,254.00	93,000.00	81%	42,000.00	**-55%**
60-427-00-0000	Interest on Long-Term Debt	-	-	-	-197401.97	(197,401.97)	0%	(215,104.74)	**9%**
60-428-00-4280	Amort of Debt Disc and Exp	-	-	-		-	0%		**0%**
60-439-00-0000	Approp Income Muni Funds	-	-	-	-	-	0%		**0%**
60-439-10-0000	Approp Income Muni Funds Labor	-	-	78.40	94.00	-	-100%	106.00	**100%**
60-421-00-4211	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%**	**133,450.34**	**354%**

COLUMBUS UTILITIES

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

November 4, 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 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	