Columbus Sanitary Sewer Utility
2025 Test Year

Table 1

Revenue Requirement

Income

Revenue		
2024 Budgeted Revenue	$	1,628,106
Subtotal		1,628,106
Operations & Maintenance Expenses		
Operation		1,708,274
Depreciation		406,843
Subtotal		2,115,117
Operating Income (Loss)		**(487,011)**
Other Revenue (Expenses)		
Interest Income		93,000
Other Revenues		3,196,940
Debt Principal		(430,727)
Debt Interest		(197,402)
ISSUANCE/PREMIUM/PAYING AGENT		(800)
Subtotal		2,661,011
Income (Loss)	**$**	**2,174,000**

Cash

Cash Balance as of Jan 1, 2024	$	1,891,525
Operating Income (Loss)		(487,011)
Depreciation		406,843
Interest Income		93,000
Debt Service		(628,129)
Cash Flow		**(615,297)**
Cash Balance as of Jan 1, 2025	$	1,276,228
Projected Income (Loss)	**$**	**2,174,000**
Projected Cash Flow	**$**	**(615,297)**
Projected Cash Balance as of Jan 1, 2025	**$**	**1,276,228**
Cash Flow as % of Annual O&M		**-29%**
Cash Balance as % of Annual O&M		**60%**

Table 2

Fixed and Variable Costs

Adjustment (Fixed Portion Moved to Variable) = **0%**

Fixed	Unadjusted	Adjustment	Adjusted
Debt Service	628,129	-	628,129
Subtotal Fixed	**628,129**	**-**	**628,129**
Variable	**999,977**	**-**	**999,977**
Total Cost	**$ 1,628,106**		**$ 1,628,106**

Table 3

Fixed Charges

Meter Size	Meter Count	Meter Equivalency Factor	**Meter Equivalencies**
5/8"	10	1.0	**10.0**
3/4"	2,176	1.0	**2,176.0**
1"	59	2.5	**147.5**
1 1/2"	25	5.0	**125.0**
2"	18	8.0	**144.0**
3"	6	15.0	**90.0**
4"	4	30.0	**120.0**
Total	2,298		**2,803**

Monthly Fixed Charges

Meter Size	**Proposed**	Current	Percent Change
5/8"	**$ 26.68**	$ 17.10	56.0%
3/4"	**$ 26.68**	$ 17.10	56.0%
1"	**$ 35.88**	$ 23.00	56.0%
1 1/2"	**$ 51.48**	$ 33.00	56.0%
2"	**$ 68.64**	$ 44.00	56.0%
3"	**$ 110.76**	$ 71.00	56.0%
4"	**$ 171.60**	$ 110.00	56.0%

Revenue from Proposed Meter Charges

Meter Size	Meter Count	Monthly	Annual
5/8"	10	$ 267	$ 3,201
3/4"	2,176	$ 58,047	$ 696,564
1"	59	$ 2,117	$ 25,403
1 1/2"	25	$ 1,287	$ 15,444
2"	18	$ 1,236	$ 14,826
3"	6	$ 665	$ 7,975
4"	4	$ 686	$ 8,237
Total	**2,298**	**$ 64,037**	**$ 771,650**

Table 4

Volume Charges

Variable Cost	$	1,442,195
Estimated Volume (cubic feet)		14,700,303
Rate per 100 Cubic Feet		
Proposed	**$**	**9.82**
Current	$	6.34
Change	$	3.48
Change		54.9%

Table 5

Customer Bill Analysis

Customer Type	Meter Size	Demand (Per 100 Cubic Feet)	Bill with Current Rates	Bill with Proposed Rates	Increa
Residential Rates					
No Consumption	3/4"	-	$ 17.10	$ 26.68	$ 9.58
Small Residential	3/4"	2	$ 29.81	$ 46.37	$ 16.55
Average Residential	3/4"	4	$ 42.53	$ 66.06	$ 23.53
Large Residential	3/4"	7	$ 59.48	$ 92.31	$ 32.84
Large Residential	3/4"	11	$ 84.90	$ 131.70	$ 46.79
Large Residential	3/4"	13	$ 101.85	$ 157.95	$ 56.10
No Consumption	1"	-	$ 23.00	$ 35.88	$ 12.88
Small Residential	1"	2	$ 35.71	$ 55.57	$ 19.86
Average Residential	1"	4	$ 48.43	$ 75.26	$ 26.84
Large Residential	1"	7	$ 65.38	$ 101.52	$ 36.14
Large Residential	1"	11	$ 90.80	$ 140.90	$ 50.10
Large Residential	1"	13	$ 107.75	$ 167.15	$ 59.40

Table 5 (continued)

Customer Bill Analysis

Customer Type	Meter Size	Demand (Per 100 Cubic Feet)	Bill with Current Rates		Bill with Proposed Rates		Increa	
Non-Residential Rates								
Multi-family	2"	53	$	383.02	$	593.74	$	210.72
Multi-family	2"	60	$	425.39	$	659.38	$	233.98
Multi-family	2"	60	$	425.39	$	659.38	$	233.98
Commercial	1 1/2"	17	$	138.94	$	215.57	$	76.63
Commercial	1 1/2"	23	$	181.32	$	281.21	$	99.89
Commercial	2"	33	$	255.88	$	396.83	$	140.94
Commercial	3"	40	$	325.26	$	504.58	$	179.32
Public Authority	2"	67	$	467.77	$	725.01	$	257.24
Public Authority	3"	67	$	494.77	$	767.13	$	272.36

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Table 6B -- Increases Every Second Year

5 Year Forecast

	2024	2025	2026	2027	2028
Rate Increase	**0%**	**56%**	**12%**	**23%**	**8%**
Revenue	$ 1,628,106	$ 2,539,845	$ 2,844,626	$ 3,498,890	$ 3,778,801
	-	-	-	-	-
Operation	1,708,274	1,827,853	1,955,803	2,092,709	2,239,198
Depreciation	406,843	419,048	431,620	444,568	457,905
Other O&M	-	-	-	-	-
Subtotal Expenses	2,115,117	2,246,901	2,387,422	2,537,277	2,697,104
Operating Income (Loss)	**(487,011)**	**292,943**	**457,204**	**961,613**	**1,081,697**
Cash Adjustments					
Depreciation	406,843	419,048	431,620	444,568	457,905
Interest Income	93,000	77,891	78,065	78,190	78,126
Debt Service	(628,129)	(782,611)	(961,688)	(1,487,024)	(1,599,757)
Transfer to Equipment Reserve	-	-	-	-	-
Cash Flow	**$ (615,297)**	**$ 7,272**	**$ 5,201**	**$ (2,653)**	**$ 17,972**
End-of-year Cash Balance	**$ 1,276,228**	**$ 1,283,500**	**$ 1,288,701**	**$ 1,286,048**	**$ 1,304,020**
Cash Reserve as % O&M	**60%**	**57%**	**54%**	**51%**	**48%**

		2022 Budget	2022 Actual	2023 Budget
WWTP-SEWER FUND				
600-464690-000	RESIDENTIAL REVENUE	918000.00	891684.91	990000.00
600-464691-000	COMMERCIAL REVENUE	382500.00	339320.75	385000.00
600-464692-000	INDUSTRIAL REVENUE	33000.00	65508.72	43000.00
600-464693-000	PUBLIC AUTHORITY REVENUE	28000.00	25744.37	32000.00
600-464694-000	SEWER; SALES TO ELBA SANITARY	10000.00	7114.98	8600.00
600-464695-000	SEWER; SALES TO FALL RIVER	130000.00	114548.95	132000.00
600-484809-000	SEWER; FEES - WATER QUALITY TR	63000.00	68711.00	50000.00
600-484810-000	SEWER; FEES TO DISCHARGE	48000.00	23429.40	48000.00
600-484811-000	SEWER; FEE HIGH STRENGTH DISCH	40000.00	35610.68	40000.00
600-484812-000	SEWER; INSURANCE RECOVERIES	0.00	0.00	0.00
600-484815-000	SWR; CONNECTION FEES	5000.00	28000.00	5000.00
600-484820-000	SWR; INTEREST INCOME	20000.00	34620.01	12500.00
600-484870-000	SEWER; SALE OF PROPERTY	0.00	0.00	0.00
600-494920-000	SWR; PROCEEDS FROM LT DEBT	750000.00	0.00	2272890.00
600-494930-000	SEWER; GRANT/PROGRAM REV	0.00	0.00	0.00
600-494940-000	TRANSFER- CONNECTION FEE FUND	0.00	0.00	0.00
600-494950-000	TRANSFER - RETAINED EARNINGS	50864.00	0.00	0.00
600-494960-000	TRANSFER - REPLACEMENT FUND	0.00	0.00	0.00
	WWTP-SEWER FUND REVENUES	2478364.00	1634293.77	4018990.00
600-573300-XXX	CITY ADMINISTRATION OVERHEAD	106378.00	87663.75	107266.00
	Facilities Director			
600-573300-111	SWR; FACILITY DIRECTOR SALARY	0.00	0.00	0.00
600-573300-112	SWR; OVERTIME-WWTP	0.00	0.00	0.00
600-573300-151	SWR; SOCIAL SECURITY	0.00	0.00	0.00
600-573300-152	SWR; RETIREMENT	0.00	0.00	0.00
600-573300-154	SWR; HEATLH INSURANCE	0.00	0.00	0.00
600-573300-155	SWR; LIFE INSURANCE	0.00	0.00	0.00
600-573300-156	SWR; LT DISABILITY	0.00	0.00	0.00
	Operations			
600-573310-151	SWR; SOCIAL SECURITY	13204.00	11986.45	14427.00
600-573310-152	SWR; RETIREMENT	11220.00	10054.86	12823.00
600-573310-154	SWR; HEATLH INSURANCE	32990.00	33662.13	40340.00
600-573310-155	SWR; LIFE INSURANCE	388.00	466.88	535.00
600-573310-156	SWR; LT DISABILITY	563.00	509.40	615.00
600-574900-542	AMORTIZATION OF DEBT DISCOUNT	0.00	0.00	0.00
600-574900-600	LOSS ON DEBT REFINANCING	0.00	0.00	0.00
600-577000-191	SWR; TRAINING & EDUCATION	2500.00	2159.44	2500.00
600-577000-195	SWR; MILEAGE, MEALS & LODGING	350.00	279.75	350.00
600-577000-211	SWR; FEES INVESTMENT SVCS	0.00	0.00	0.00

600-577000-212	SWR; PFL SVCS; - LEGAL	1000.00	62.00	1000.00
600-577000-219	SWR; OTHER PFL SVCS	15000.00	16269.33	15000.00
600-577000-220	SWR; PFL FEES - FALL RIVER	0.00	0.00	0.00
600-577000-221	SWR; EDUCATION/LAND MGMT	1500.00	0.00	1500.00
600-577000-319	SWR; OFFICE EXPENSES	2000.00	784.50	1500.00
600-577000-511	SWR: LIAB/BLDG/VEH INS	30000.00	28853.00	31000.00
600-577000-810	SWR: EQUIPMENT	0.00	0.00	0.00
600-577120-820	COLLECTION; CAPITAL PROJECT	0.00	0.00	0.00
600-577200-153	SEWER; GASB 68 - PENSION EXPEN	0.00	0.00	0.00
600-577200-157	SEWER; OPED EXPENSE (GASB 75)	0.00	19397.00	0.00
600-577200-111	PLANT OPERATIONS - SALARY	69045.00	69214.41	75431.00
600-577200-112	PLANT OPS; OVERTIME	0.00	0.00	0.00
600-577200-221	PLANT OPS; UTILITIES	2000.00	1821.79	2000.00
600-577200-224	PLANT OPS; HEATING	16000.00	10076.36	15000.00
600-577200-225	PLANT OPS; TELEPHONE	1100.00	1869.78	1320.00
600-577200-226	PLANT; INTERNET/DATA CHARGES	1200.00	2474.88	2100.00
600-577200-249	PLANT OPS; VEHICLE REPAIR/MAI	25000.00	36233.11	11000.00
600-577200-272	PLANT OPS: AERATION-ELECTRIC	77000.00	86282.95	77000.00
600-577200-336	PLANT: VEHICLE R & M	0.00	0.00	0.00
600-577200-344	PLANT OPS; LIC, FEES & PERMITS	5500.00	5209.66	5500.00
600-577200-349	PLANT OPS; OTHER OPERATING EXP	10000.00	6787.98	10000.00
600-577200-364	PLANT OPS; OTHER CHEMICALS	110000.00	86185.55	100000.00
600-577200-365	PLANT OPS; VEHICLE FUEL	6000.00	5101.53	6000.00
600-577200-399	PLANT OPS; LABORATORY EXPENSES	14000.00	15416.22	34000.00
600-577200-810	PLANT; EQU. REPAIR/MAINTENANCE	0.00	0.00	45000.00
600-577210-111	COLLECTION SYS; SALARY	18987.00	19034.54	20744.00
600-577210-112	COLLECTION SYS; OVERTIME	0.00	0.00	0.00
600-577210-312	COLLECTION SYS; OP SUPPLY/EXPS	10000.00	6274.39	9000.00
600-577210-348	COLLECTION SYS; MAPPING	1500.00	0.00	1500.00
600-577210-349	COLLECTION SYS; TELEVISING	1000.00	710.40	1500.00
600-577210-800	COLLECTION; CLAY LATERAL PRGM	18000.00	4343.99	15000.00
600-577210-810	COLLECTION SYS; MAINT PROJECTS	70000.00	23247.56	55000.00
600-577210-820	COLLECTION; STREET RECONST	750000.00	0.00	165000.00
600-577220-111	LIFT STATIONS; SALARY	5178.00	5191.52	5657.00
600-577220-112	LIFT STATIONS; OVERTIME	0.00	0.00	0.00
600-577220-225	LIFT STATIONS; ALARM SYSTEMS	275.00	118.66	275.00
600-577220-271	LIFT STATIONS; ELEC/GAS	10000.00	12039.64	11500.00
600-577220-349	LIFT STATIONS; OPERATING EXP	10000.00	7954.32	8500.00
600-577220-810	LIFT STATIONS; CAP EQUIPMENT	0.00	0.00	1400000.00
600-577230-111	WWTP; SALARY	46605.00	46720.62	50916.00
600-577230-112	WWTP; OVERTIME	0.00	0.00	0.00
600-577230-113	WWTP; CUSTODIAL	0.00	1673.50	3000.00
600-577230-349	WWTP; OPERATING EXPENSES	30000.00	13035.13	30000.00
600-577230-810	WWTP; BLDG REPAIRS/MAINTENANCE	85000.00	53260.64	368000.00
600-577240-111	GROUNDS; WAGES/SALARY	17261.00	17304.13	18858.00
600-577240-112	GROUNDS; OVERTIME	0.00	0.00	0.00
600-577240-113	GROUNDS; PART-TIME	0.00	0.00	0.00

600-577240-349	GROUNDS; OPERATING EXPENES	7000.00	1698.87	5000.00
600-577240-350	GROUNDS: MISC MAINTENCE ITEMS	1500.00	1996.13	1000.00
600-577240-810	GROUNDS; CAPITAL EQUIPMNT	0.00	0.00	0.00
600-577250-111	BIOPROCESSING; SALARY	15535.00	15570.48	16972.00
600-577250-112	BIOPROCESSING; OVERTIME	0.00	0.00	0.00
600-577250-249	BIOPROCESSING; REPAIR/MAINTEN	2500.00	8978.03	2500.00
600-577250-250	BIOPROCESSING; LAB/ANALYSIS	1500.00	447.02	1500.00
600-577250-290	BIOPRICESSING; OTHER CONTR SVC	10000.00	0.00	10000.00
600-577250-350	BIOPROCESSING; BLDG REP/MAINT	0.00	0.00	0.00
600-577250-363	BIOPROCESSING; CHEMICALS	7000.00	11717.14	7000.00
600-577250-810	BIO-SOLIDS; BLDG REPAIRS	500.00	70.96	500.00
600-577300-510	SEWER; BILLING SVCS W&L	98000.00	107400.28	105000.00
600-577300-520	PWKS MGR/ADMIN ASSISTANT SHARE	29130.00	27273.22	0.00
600-577300-526	CONTRIBUTION TO ECON DEV	10000.00	5000.00	0.00
600-577600-817	SANITARY SEWER EXTENSION	0.00	0.00	0.00
600-577900-541	DEPRECIATION EXPENSE	0.00	406843.00	0.00
600-578000-215	ENGINEERING FEES	119000.00	75518.69	100000.00
600-578000-315	PFL SVCS; PHOPHORUS EXPENSE	45000.00	5105.78	45000.00
600-578000-620	CAP EXPENSE: VEHICLE EQUIP	0.00	0.00	0.00
600-578000-630	WWTP CAPITAL EXPENSE VEHICLE	0.00	0.00	0.00
600-578000-920	PLANT REPLACEMENT FUND	0.00	0.00	0.00
600-578000-930	PUMP/MOTOR REPLACEMENT	0.00	0.00	0.00
600-578000-940	MAIN REPLACEMENT	0.00	0.00	0.00
600-578000-950	SEWER; TRSF TO CONNECT FEES	5000.00	0.00	5000.00
600-581000-600	PAYMENT OF DEBT PRINCIPAL	381474.00	0.00	390929.00
600-581000-610	LONG TERM DEBT INTEREST	115981.00	134718.08	217667.00
600-581000-620	LONG TERM DEBT- ACC INTEREST	0.00	0.00	0.00
600-581000-630	1995 DEBT ISSUE	0.00	0.00	0.00
600-581000-640	CWF DEBT ISSUE	0.00	0.00	0.00
600-581000-650	ISSUANCE/PREMIUM/PAYING AGENT	1500.00	86592.00	1500.00
	WWTP-SEWER FUND EXPENDITURES	2478364.00	1638661.43	3687225.00
WWTP-SEWER FUND REVENUES OVER EXPENDITURES		-	(4,367.66)	331,765.00

PAYROLL DETAIL ACCOUNTS COMBINED FOR COMPARISON/BUDGET - ALL SEWER EMPLOYEES EXCLUDING "D

600-577200-151	PLANT OPS; SOC SECURITY	5282.00	4802.31	5771.00
600-577200-152	PLANT OPS; RETIREMENT	4488.00	4021.87	5129.00
600-577200-154	PLANT OPS; HEALTH/VIS/DENTAL	13196.00	14215.17	16136.00
600-577200-155	PLANT OPS; LIFE INSURANCE	155.00	186.77	214.00
600-577200-156	PLANT OPS; L/T DISABILITY	225.00	203.80	246.00
600-577210-151	COLLECTION SYS; SOC SECURITY	1453.00	1294.31	1587.00
600-577210-152	COLLECTION SYS; RETIREMENT	1234.00	1106.10	1411.00

600-577210-154	COLLECTION SYS; HEALTH/VIS/DEN	3629.00	3565.55	4437.00
600-577210-155	COLLECTION SYS; LIFE INSURANCE	43.00	51.36	59.00
600-577210-156	COLLECTION SYS; L/T DISABILITY	62.00	55.98	68.00
600-577220-151	LIFT STATIONS; SOCIAL SECURITY	396.00	353.13	433.00
600-577220-152	LIFT STATIONS; RETIREMENT	337.00	301.66	385.00
600-577220-154	LIFT STATIONS; HEALTH/VIS/DENT	990.00	972.16	1210.00
600-577220-155	LIFT STATIONS; LIFE INS	12.00	13.92	16.00
600-577220-156	LIFT STATIONS; LT DISABILITY	17.00	15.31	18.00
600-577230-151	WWTP; SOCIAL SECURITY	3565.00	3301.22	3895.00
600-577230-152	WWTP; RETIREMENT	3029.00	2714.78	3462.00
600-577230-154	WWTP; HEALTH/VISION/DENTAL INS	8907.00	8750.88	10892.00
600-577230-155	WWTP; LIFE INSURANCE	104.00	125.99	144.00
600-577230-156	WWTP; LT DISABILITY	152.00	137.54	166.00
600-577240-151	GROUNDS; SOCIAL SECURITY	1320.00	1176.70	1443.00
600-577240-152	GROUNDS; RETIREMENT	1122.00	1005.67	1282.00
600-577240-154	GROUNDS; HEALTH/VISION/DENTAL	3299.00	3241.01	4034.00
600-577240-155	GROUNDS; LIFE INSURANCE	39.00	46.75	54.00
600-577240-156	GROUNDS; LT DISABILITY	56.00	50.94	62.00
600-577250-151	BIOPROCESSING; SOC SECURITY	1188.00	1058.78	1298.00
600-577250-152	BIOPROCESSING; RETIREMENT	1010.00	904.78	1154.00
600-577250-154	BIOPROCESSING; HEALTH/VIS/DENT	2969.00	2917.36	3631.00
600-577250-155	BRIOPROCESSING; LIFE INS	35.00	42.09	48.00
600-577250-156	BIOPROCESSING; LT DISABILITY	51.00	45.83	55.00
TOTAL ALL:		58365.00	56679.72	68740.00
COMBINED:				
	SOCIAL SECURITY	13204.00	11986.45	14427.00
	RETIREMENT	11220.00	10054.86	12823.00
	HEALTH/VIS/DENTAL	32990.00	33662.13	40340.00
	LIFE INSURANCE	388.00	466.88	535.00
	LT DISABILITY	563.00	509.40	615.00
Agrees to detail account list above:		58365.00	56679.72	68740.00

PAYROLL DETAIL ACCOUNTS COMBINED FOR COMPARISON/BUDGET - CITY ADMINISTRATIVE EMPLOYEES ALL

600-577300-151	SEWER; SOCIAL SECURITY	7172.00	5978.88	4950.00
600-577300-152	SEWER; RETIREMENT	6094.00	8552.30	4957.00
600-577300-154	SEWER; HEALTH/VISION/DENTAL	27963.00	17273.59	26381.00
600-577300-155	SEWER; LIFE INSURANCE	204.00	205.81	289.00
600-577300-156	SEWER; LONG TERM DISABILITY	328.00	277.26	255.00
600-577300-515	TREASURER/DEPUTY TREASURER	29244.00	20016.75	22441.00
600-577300-525	ADMINISTRATOR/CLERK OFFICE	35373.00	35359.16	47993.00

106378.00	87663.75	107266.00

2023 Actual	2024 Budget	Increase (Decrease)	% Increase (Decrease)	
897484.25	897484.25	(92,515.75)	-9%	2024 estimate based on 2023 averag
298891.72	298891.72	(86,108.28)	-22%	2024 estimate based on 2023 averag
84691.96	84691.96	41,691.96	97%	2024 estimate based on 2023 averag
26037.61	26037.61	(5,962.39)	-19%	2024 estimate based on 2023 averag
10000.00	10000.00	1,400.00	16%	Katie/Aly
140000.00	140000.00	8,000.00	6%	Katie/Aly
66000.00	66000.00	16,000.00	32%	Katie/Aly
53500.00	53500.00	5,500.00	11%	Katie/Aly
46500.00	46500.00	6,500.00	16%	Katie/Aly
0.00	0.00	-	0%	zero budget
5000.00	5000.00	-	0%	
112404.32	93000.00	80,500.00	644%	lowered from 2023 actual for W/D o
0.00	0.00	-	0%	
0.00	1268855.00	(1,004,035.00)	-44%	Budget only, direct to liability, OFFSE
0.00	0.00	-	0%	none
273942.00	29994.17	29,994.17	100%	Fall River Share of qualifying 2024 pr
0.00	1883090.62	1,883,090.62	100%	Budget only: carryover 2023 bond fu
0.00	15000.00	15,000.00	100%	Chemical Feed Equipment $15K
2014451.86	4918045.33	899,055.33	22%	
104114.69	118883.50	11,617.50	11%	Payroll allocation TEMP ACCT for City
6634.70	35625.00	35,625.00	100%	Payroll - Facilities Director
0.00	0.00	-	0%	None - Facilities Director is Salary
507.56	2725.31	2,725.31	100%	Payroll - Facilities Director
457.10	2458.13	2,458.13	100%	Payroll - Facilities Director
1085.01	6510.05	6,510.05	100%	Payroll - Facilities Director
3.21	19.29	19.29	100%	Payroll - Facilities Director
0.00	0.00	-	0%	Payroll - Facilities Director
14188.38	23415.05	8,988.05	62%	Payroll - TEMP ACCOUNTS: all other
12384.32	20308.12	7,485.12	58%	Payroll - TEMP ACCOUNTS: all other
42068.06	65508.00	25,168.00	62%	Payroll - TEMP ACCOUNTS: all other
555.38	614.32	79.32	15%	Payroll - TEMP ACCOUNTS: all other
571.43	0.00	(615.00)	-100%	Payroll - TEMP ACCOUNTS: all other
0.00	0.00	-	0%	zero budget
0.00	0.00	-	0%	zero budget
9138.75	14000.00	11,500.00	460%	MEUW plus 1-CDL for new employee
163.75	400.00	50.00	14%	
0.00	0.00	-	0%	

361.00	1000.00	-	0%	
10000.00	15000.00	-	0%	
0.00	0.00	-	0%	anticipated 2024 project, may not ne
1500.00	1500.00	-	0%	
1500.00	1500.00	-	0%	
31434.15	31500.00	500.00	2%	
0.00	0.00	-	0%	Can be used for budget only, capital
0.00	0.00	-	0%	Can be used for budget only, capital
0.00	0.00	-	0%	not used: Auditor did not book this l
19500.00	19500.00	19,500.00	100%	auditors to book at year end - budge
69352.43	93553.36	18,122.36	24%	
3103.73	0.00	-	0%	use only main wages account
2000.00	2000.00	-	0%	
18271.01	18500.00	3,500.00	23%	
1945.43	2000.00	680.00	52%	City phone system allocation
1900.00	2100.00	-	0%	Note: IT/computer support need to
4300.00	11000.00	-	0%	Note: Capital should not be listed he
77000.00	77000.00	-	0%	
0.00	0.00	-	0%	not used, see 600-577200-249
4000.00	5500.00	-	0%	
8000.00	10000.00	-	0%	
63466.00	80000.00	(20,000.00)	-20%	
3600.00	5000.00	(1,000.00)	-17%	
38000.00	19000.00	(15,000.00)	-44%	
55000.00	65000.00	20,000.00	44%	Replace effluent flow meter & CLS &
19071.80	25727.17	4,983.17	24%	
853.53	0.00	-	0%	use only main wages account
2500.00	9000.00	-	0%	Jetter listed below acct 600-578000-
584.00	1000.00	(500.00)	-33%	
100.00	1500.00	-	0%	
4940.00	15000.00	-	0%	Budgeted for event uncertain
1513.13	30000.00	(25,000.00)	-45%	CMOM Maintenance Program
150000.00	150000.00	(15,000.00)	-9%	Per Jason, include parts of this cost i
5201.58	7016.50	1,359.50	24%	
232.76	0.00	-	0%	use only main wages account
5500.00	275.00	-	0%	
11500.00	11500.00	-	0%	
8500.00	8500.00	-	0%	
3320.25	1650000.00	250,000.00	18%	$1,200,000 Carryover+$400,000 = Li
46811.93	63148.52	12,232.52	24%	
2095.01	0.00	-	0%	use only main wages account
2413.16	2693.56	(306.44)	-10%	Budget comparison listed above
25000.00	25000.00	(5,000.00)	-17%	Lowered to $25,000 discussed with K
265000.00	246855.00	(121,145.00)	-33%	Clarifier Deck $165K carryover $120K
17337.41	23388.34	4,530.34	24%	
775.97	0.00	-	0%	use only main wages account
8548.11	0.00	-	0%	use only main wages account

2500.00	3000.00	(2,000.00)	-40%	
1000.00	1000.00	-	0%	
0.00	24000.00	24,000.00	100%	purchase used skidloader from Wate
15604.46	21049.51	4,077.51	24%	
698.31	0.00	-	0%	use only main wages account
3500.00	15500.00	13,000.00	520%	repairing the grit snail
0.00	1500.00	-	0%	
10000.00	30000.00	20,000.00	200%	Sabel LandSpread if our truck cannot
0.00	0.00	-	0%	zero budget
16155.05	18000.00	11,000.00	157%	year to date significany over budget
2200.00	500.00	-	0%	
105000.00	105000.00	-	0%	Utilities bill from Columbus Utilities
1715.24	0.00	-	0%	Should be zero, payroll allocations co
0.00	0.00	-	0%	no budget in 2023 per Utility Commi
0.00	0.00	-	0%	Can be used for budget only, capital
406843.00	406843.00	406,843.00	100%	Auditor books at year end - zero for I
28000.00	396000.00	296,000.00	296%	Katie's detail list, some projects eng
45000.00	45000.00	-	0%	2022 improperly booked to revenue
0.00	0.00	-	0%	
0.00	200000.00	200,000.00	100%	Jet Vac - 20% share less $25,000 trac
0.00	0.00	-	0%	Can be used for budget only, capital
0.00	0.00	-	0%	Can be used for budget only, capital
0.00	0.00	-	0%	Can be used for budget only, capital
0.00	0.00	(5,000.00)	-100%	Transfers not made since 2020, fund
0.00	430726.63	39,797.63	10%	Used for budget only, debt principle
217666.54	197401.97	(20,265.03)	-9%	
0.00	0.00	-	0%	account not being used - zero budge
0.00	0.00	-	0%	account not being used - zero budge
0.00	0.00	-	0%	account not being used - zero budge
800.00	800.00	(700.00)	-47%	
2044587.24	4918045.33	1,230,820.33	33%	
(30,135.38)	(0.00)	(331,765.00)	-100%	

IRECTOR":

0.00	0.00	(5,771.00)	-100%	Budget comparison listed above
0.00	0.00	(5,129.00)	-100%	Budget comparison listed above
0.00	0.00	(16,136.00)	-100%	Budget comparison listed above
0.00	0.00	(214.00)	-100%	Budget comparison listed above
0.00	0.00	(246.00)	-100%	Budget comparison listed above
0.00	0.00	(1,587.00)	-100%	Budget comparison listed above
0.00	0.00	(1,411.00)	-100%	Budget comparison listed above

0.00	0.00	(4,437.00)	-100%	Budget comparison listed above
0.00	0.00	(59.00)	-100%	Budget comparison listed above
0.00	0.00	(68.00)	-100%	Budget comparison listed above
0.00	0.00	(433.00)	-100%	Budget comparison listed above
0.00	0.00	(385.00)	-100%	Budget comparison listed above
0.00	0.00	(1,210.00)	-100%	Budget comparison listed above
0.00	0.00	(16.00)	-100%	Budget comparison listed above
0.00	0.00	(18.00)	-100%	Budget comparison listed above
0.00	0.00	(3,895.00)	-100%	Budget comparison listed above
0.00	0.00	(3,462.00)	-100%	Budget comparison listed above
0.00	0.00	(10,892.00)	-100%	Budget comparison listed above
0.00	0.00	(144.00)	-100%	Budget comparison listed above
0.00	0.00	(166.00)	-100%	Budget comparison listed above
0.00	0.00	(1,443.00)	-100%	Budget comparison listed above
0.00	0.00	(1,282.00)	-100%	Budget comparison listed above
0.00	0.00	(4,034.00)	-100%	Budget comparison listed above
0.00	0.00	(54.00)	-100%	Budget comparison listed above
0.00	0.00	(62.00)	-100%	Budget comparison listed above
0.00	0.00	(1,298.00)	-100%	Budget comparison listed above
0.00	0.00	(1,154.00)	-100%	Budget comparison listed above
0.00	0.00	(3,631.00)	-100%	Budget comparison listed above
0.00	0.00	(48.00)	-100%	Budget comparison listed above
0.00	0.00	(55.00)	-100%	Budget comparison listed above
0.00	0.00	(68,740.00)	-100%	
0.00	0.00	(14,427.00)	-100%	Summary for budget comparison list
0.00	0.00	(12,823.00)	-100%	Summary for budget comparison list
0.00	0.00	(40,340.00)	-100%	Summary for budget comparison list
0.00	0.00	(535.00)	-100%	Summary for budget comparison list
0.00	0.00	(615.00)	-100%	Summary for budget comparison list
0.00	0.00	(68,740.00)	-100%	Summary for budget comparison list

.OCATION TO SEWER:

0.00	0.00	(4,950.00)	-100%	Budget comparison listed above, adr
0.00	0.00	(4,957.00)	-100%	Budget comparison listed above, adr
0.00	0.00	(26,381.00)	-100%	Budget comparison listed above, adr
0.00	0.00	(289.00)	-100%	Budget comparison listed above, adr
0.00	0.00	(255.00)	-100%	Budget comparison listed above, adr
0.00	0.00	(22,441.00)	-100%	Budget comparison listed above, adr
0.00	0.00	(47,993.00)	-100%	Budget comparison listed above, adr

0.00	0.00	(107,266.00)	-100%

ge deposits to City
ge deposits to City
ge deposits to City
ge deposits to City

f funds from connection fees and replacement funds

ETS PROJECT TO BOND FOR IN EXPENSE ACCOUNTS

oj constr+engin(Clarifier Deck, Digester Cover Coating)
nd $1,320,000 + fund equity of $563,090

y admninistrative employees' overhead allocation

employees, prior distribution is in various accounts
employees, prior distribution is in various accounts
employees, prior distribution is in various accounts
employees, prior distribution is in various accounts
employees, prior distribution is in various accounts

e

eed legal

booked to asset accounts
booked to asset accounts
here.
t based on PY

move to Columbus Utilities contracted services
ere, R&M only

bisulf, repipe & actuator replace…

630, only expenses here.

n Bond issue with City

ft Stations estimate

Katie
K, Digester cover coating $66,855, Chem feed equip $15K

er/Elec for the dryer project purchase

: spread

, review for 2024

orrected 3/2023
ssion
booked to asset accounts, none forecasted 2024
budget, non budget cash flow for Enterprise Fund
costs can be included in Bond issue with City
offset, use this account

le in value
booked to asset accounts
booked to asset accounts
booked to asset accounts
s maintained in checking per council effective 1/1/2023
booked to liability accounts

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ninstration/clerk/treas allocations are here 2023
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ninstration/clerk/treas allocations are here 2023

	2022 Budget	2022 Actual	2023 Budget	2023 Actual
WWTP-SEWER FUND				
OPERATING REVENUES				
Operating Revenues	$ 1,657,500	$ 1,599,674	$ 1,733,600	$ 1,628,106
TOTAL OPERATING REVENUES	1,657,500	1,599,674	1,733,600	1,628,106
OPERATING EXPENSES				
Sewage Treatment	1,979,409	1,010,508	1,677,129	1,415,957
Depreciation	-	406,843	-	406,843
TOTAL OPERATING EXPENSES	1,979,409	1,417,351	1,677,129	1,822,800
OPERATING INCOME	(321,909)	182,322	56,471	(194,695)
Interest Income	20,000	34,620	12,500	112,404
Other Revenues	800,864	-	2,272,890	273,942
Debt Principal	(381,474)	-	(390,929)	-
Debt Interest	(115,981)	(134,718)	(217,667)	(217,667)
ISSUANCE/PREMIUM/PAYING AGENT	(1,500)	(86,592)	(1,500)	(800)
TOTAL NONOP. REVENUES (EXPENSES)	321,909	(186,690)	1,675,294	167,880
CAPITAL CONTRIBUTIONS	-	-	-	-
TRANSFER FOR DEBT SERVICE	-	-	-	-
Change in Net Position	**$ -**	**$ (4,368)**	**$ 1,731,765**	**$ (26,815)**

ESTIMATED CASH BALANCE	2023 Budget	2023 Actual
Cash - January 1		
Operating Income	56,471	(194,695)
Depreciation	-	406,843
Interest Income	12,500	112,404
Debt Repayment (Principal & Interest)	608,596	(217,667)
Cash - December 31	**$ 677,567**	**$ 106,886**

2024 Budget	Increase (Decrease)	% Increase (Decrease)
$ 1,628,106	(105,494)	-6%
1,628,106	(105,494)	-6%
1,708,274	31,145	2%
406,843		
2,115,117	437,988	26%
(487,011)	(543,482)	-962%
93,000	80,500	644%
3,196,940	924,050	41%
(430,727)	(39,798)	10%
(197,402)	20,265	-9%
(800)	700	-47%
2,661,011	985,717	59%
-	-	0%
-	-	0%
$ 2,174,000	**$ 442,235**	**-10125%**

2024 Budget
1,891,525
(487,011)
406,843
93,000
(628,129)
$ 1,276,228

GENERAL SERVICE

Sewer services are billed for all properties connected to the sanitary sewer system and served by the water utility.

BILLING

Each property is billed monthly — a charge based on use/volume and a service charge also referred to as a fixed rate charge and based on the size of the water meter serving the property.

MONTHLY FIXED RATE CHARGES:

Water Meter Size:	Charge:
5/8"	$17.10
3/4"	$17.10
1"	$23.00
1 1/4"	$28.00
1 1/2"	$33.00
2"	$44.00
3"	$71.00
4"	$110.00
6"	$207.00
Master Units	$7.25/unit

USE/VOLUME CHARGE:

$6.34 per 100 cubic feet

THINGS TO KN

- The monthly bills are pre Columbus Utilities located Avenue . Their telephone nu 623-5912. Payments can be the Columbus Utilities offices They are not accepted at th Department.
- A late fee of 1% per month is payment that is not paid wit issuance. The late fee is unpaid balance including a payment charges. This late f to all customers. A written given to the customer that th no sooner than 20 days after t
- Certain substances are h sanitary system and have an on the Crawfish River, could or public property. Do **phosphorus, oils, grease,** solutions or things like paint system. When in doubt call t or the Public Works office and easier to prevent a potenti poisoning by calling first.
- It is mandatory that each parc building used for human occ be connected to the system. expenses related to the i maintenance are to be borne owner. More information can contacting the City building ins
- All users shall keep their ow (laterals) in good repair and frost at their own risk and expe

ɔw

epared by the
at 950 Maple
umber is: (920)
made either at
or at City Hall.
e Public Works

s applied to any
thin 20 days of
applied to the
ny unpaid late
fee is applicable
notice may be
e bill is overdue
the bill is issued.

harmful to the
n adverse effect
endanger lives
not discharge
certain cleaning
down into your
the Sewer Utility
ask. It is much
ial back up or

el of land with a
upancy or work
. All costs and
installation and
by the property
n be obtained by
spector.

n service pipes
protected from
ense.

CONNECTION FEES

All new construction shall pay to the City Treasurer a fee to connect to the municipal sewer system based on the size of the water meter. The fees are as listed:

Meter Size:	**Fee:**
5/8"	$1,000.00
3/4"	$1,000.00
1"	$2,500.00
1 1/4	$3,700.00
1 1/2"	$5,000.00
2"	$8,000.00
3"	$15,000.00
4"	$25,000.00

SETTING A NEW LATERAL.—1950's.