

**Columbus Sanitary Sewer Utility
2025 Test Year**

Table 1			
Revenue Requirement			
Income		Cash	
Revenue		Cash Balance as of Jan 1, 2024	\$ 1,891,525
2024 Budgeted Revenue	\$ 1,628,106		
Subtotal	1,628,106	Operating Income (Loss)	(487,011)
Operations & Maintenance Expenses		Depreciation	406,843
Operation	1,708,274	Interest Income	93,000
Depreciation	406,843	Debt Service	(628,129)
Subtotal	2,115,117	Cash Flow	(615,297)
Operating Income (Loss)	(487,011)	Cash Balance as of Jan 1, 2025	\$ 1,276,228
Other Revenue (Expenses)		Projected Income (Loss)	\$ 2,174,000
Interest Income	93,000	Projected Cash Flow	\$ (615,297)
Other Revenues	3,196,940	Projected Cash Balance as of Jan 1, 2025	\$ 1,276,228
Debt Principal	(430,727)		
Debt Interest	(197,402)		
ISSUANCE/PREMIUM/PAYING AGENT	(800)		
Subtotal	2,661,011	Cash Flow as % of Annual O&M	-29%
Income (Loss)	\$ 2,174,000	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****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"	2,162 \$	57,674 \$	692,082
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	2,284 \$	63,931 \$	767,168

Table 4.1

Fall River Volume Charges

Fall River Budgeted Volume Revenue 2024	\$	140,000.00
Fall River Budgeted Volume Revenue 2025	\$	196,000.00
Estimated Volume (cubic feet)		8960771.11

40 percent increase from 2024

Gallons (2024): 67031000.00

Fall River:

- The 2025 Budget was prepared and accepted with an estimate of 40% rate increase for Elba and Fall River. - Email from Jacob 12/2/2024
- For 2024 estimate of 67,031,000 gallons. - Email from Jacob 12/04/2024

Rate per 100 Cubic Feet	
Proposed	\$ 5.90
Current	\$ 2.00
Change	\$ 3.90
Change	195.0%
Projected Revenue with Proposed Rates	\$528,685.50

Table 4.2

Elba Volume Charges

Elba Budgeted Volume Revenue 2024	\$ 13,330.00
Elba Budgeted Volume Revenue 2025	\$ 18,662.00
Estimated Volume (cubic feet)	661680.85
Rate per 100 Cubic Feet	
Proposed	\$ 5.90
Current	\$ 2.42
Change	\$ 3.48
Change	143.8%
Projected Revenue with Proposed Rates	\$39,039.17

Elba:

- We have an expected revenue of \$19,350 for 2024. The 2025 Budget was prepared and accepted with an estimate of 40% rate increase for Elba and Fall River. – Email from Jacob 12/2/2024
- For 2024 estimate of 4,949,700 gallons. – Email from Jacob 12/04/2024

40 percent increase from 2024

Gallons (2024) : 4949700

Holding Tank Waste	2025
Assumption on Total Volume (Gallons)	3005,192
Assumption on Number of Trucks	667
Testing Charges	
Fixed Charge Per Truck (gate Fee)	\$25.00
COD Test Per Truck	\$30.00
Ortho P Test Per Truck	\$15.00
TKN (Unfiltered) Test Per Truck	\$30.00
TSS Test Per Truck if Abnormal	\$15.00
Rate (\$/1000 Gal)	\$25.00
Proposed Revenue from Holding Tank	\$141,829.80
Septage Waste	2025
Assumption on Total Volume (Gallons)	600,000
Assumption on Number of Trucks	133
Testing Charges	
Fixed Charge Per Truck (gate Fee)	\$25.00
COD Test Per Truck	\$30.00
Ortho P Test Per Truck	\$15.00
TKN (Unfiltered) Test Per Truck	\$30.00
TSS Test Per Truck if Abnormal	\$15.00
High Strength Rate (\$/1000 Gal)	\$50.00
Industrial Strength Rate (\$/1000 Gal)	\$100.00
Assumption on Total Extra Charges For Industrial Waste (Ortho P, TKN, and TSS Multipliers)	\$900.00
Assumption on Percentage of Septage High Strength	50.00%
Assumption on Percentage of Septage Industrial Strength	50.00%
Proposed Revenue from Holding Tank	\$59,299.75
Total Revenue from Waste Haulers	\$201,129.55

Waste Haulers
 Assumptions for 2025 R/M - Email from Jacob 12/04/2024:
 Holding Tank waste: Assume 5,035,192 (2023 actual) gallons from holding tanks for 2025
 Septages: Assume 600,000 gallons of septic per year. This is based on 507,256 gallons received through Q3 2024.
 • Assume 50 percent is Extra Strength at a current charge of \$25/1000 gallons
 • Assume 50 percent is High Strength at a current charge of \$35/1000 gallons
 (These changed to High Strength and Industrial Strength as seen in the model.)

2025 Proposed Rates Provided by City - Email from Jacob 12/04/2024:
 Assumption of \$500/gallon average per truck based on Jacobs comment "Trucks average 9,000 to 6,000 gallons EACH" - Email from Jacob 12/04/2024

Septage Characteristics	Rate
Septage from Industrial/Commercial/Institutional (C/I/I) - 1000 Gallons	\$25.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 2000 Gallons	\$30.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 3000 Gallons	\$35.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 4000 Gallons	\$40.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 5000 Gallons	\$45.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 6000 Gallons	\$50.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 7000 Gallons	\$55.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 8000 Gallons	\$60.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 9000 Gallons	\$65.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 10000 Gallons	\$70.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 11000 Gallons	\$75.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 12000 Gallons	\$80.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 13000 Gallons	\$85.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 14000 Gallons	\$90.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 15000 Gallons	\$95.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 16000 Gallons	\$100.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 17000 Gallons	\$105.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 18000 Gallons	\$110.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 19000 Gallons	\$115.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 20000 Gallons	\$120.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 21000 Gallons	\$125.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 22000 Gallons	\$130.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 23000 Gallons	\$135.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 24000 Gallons	\$140.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 25000 Gallons	\$145.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 26000 Gallons	\$150.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 27000 Gallons	\$155.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 28000 Gallons	\$160.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 29000 Gallons	\$165.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 30000 Gallons	\$170.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 31000 Gallons	\$175.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 32000 Gallons	\$180.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 33000 Gallons	\$185.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 34000 Gallons	\$190.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 35000 Gallons	\$195.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 36000 Gallons	\$200.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 37000 Gallons	\$205.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 38000 Gallons	\$210.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 39000 Gallons	\$215.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 40000 Gallons	\$220.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 41000 Gallons	\$225.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 42000 Gallons	\$230.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 43000 Gallons	\$235.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 44000 Gallons	\$240.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 45000 Gallons	\$245.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 46000 Gallons	\$250.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 47000 Gallons	\$255.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 48000 Gallons	\$260.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 49000 Gallons	\$265.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 50000 Gallons	\$270.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 51000 Gallons	\$275.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 52000 Gallons	\$280.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 53000 Gallons	\$285.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 54000 Gallons	\$290.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 55000 Gallons	\$295.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 56000 Gallons	\$300.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 57000 Gallons	\$305.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 58000 Gallons	\$310.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 59000 Gallons	\$315.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 60000 Gallons	\$320.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 61000 Gallons	\$325.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 62000 Gallons	\$330.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 63000 Gallons	\$335.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 64000 Gallons	\$340.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 65000 Gallons	\$345.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 66000 Gallons	\$350.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 67000 Gallons	\$355.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 68000 Gallons	\$360.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 69000 Gallons	\$365.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 70000 Gallons	\$370.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 71000 Gallons	\$375.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 72000 Gallons	\$380.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 73000 Gallons	\$385.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 74000 Gallons	\$390.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 75000 Gallons	\$395.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 76000 Gallons	\$400.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 77000 Gallons	\$405.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 78000 Gallons	\$410.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 79000 Gallons	\$415.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 80000 Gallons	\$420.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 81000 Gallons	\$425.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 82000 Gallons	\$430.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 83000 Gallons	\$435.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 84000 Gallons	\$440.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 85000 Gallons	\$445.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 86000 Gallons	\$450.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 87000 Gallons	\$455.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 88000 Gallons	\$460.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 89000 Gallons	\$465.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 90000 Gallons	\$470.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 91000 Gallons	\$475.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 92000 Gallons	\$480.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 93000 Gallons	\$485.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 94000 Gallons	\$490.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 95000 Gallons	\$495.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 96000 Gallons	\$500.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 97000 Gallons	\$505.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 98000 Gallons	\$510.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 99000 Gallons	\$515.00/gal
Septage from Industrial/Commercial/Institutional (C/I/I) - 100000 Gallons	\$520.00/gal

Assumption of 4,500 gallons per truck

Assume 5% of trucks receive this charge

Assumption of 10% of trucks receiving a extra charge of \$15/1000 gal (0.1 * 133 * 4500 gal / 1000 gal)

Remaining Vairable Cost	
Total 2025 Rev Requirement	\$2,539,845
Deductions	
Fixed Revenue From Meter Charges	\$767,168
Fall River Volume Charge	\$528,685
Elba Volume Charge	\$39,039
Waste Haulers Total Volume Charge	\$201,130
Sewer Fees From Budget	\$66,000
Sewer Connection Fees From Budget	\$5,000
Total Remaining	\$932,822

This will not change with rate increase
This will not change with rate increase

Gallons (2022) : 109965537.00

Table 4.4

Columbus Volume Charges	
Remaining Variable Cost	\$ 932,822
Estimated Volume (cubic feet)*	14,700,303
Rate per 100 Cubic Feet	
Proposed	\$ 6.35
Current	\$ 6.34
Change	\$ 0.01
Change	0.2%

NOTES:

* Estimated volume from 2022 Sewer Users and Flows sheet

Table 5

Customer Bill Analysis

<u>Customer Type</u>	<u>Meter Size</u>	<u>Demand (Per 100 Cubic Feet)</u>	<u>Bill with Current Rates</u>	<u>Bill with Proposed Rates</u>	<u>Increase</u>	
Residential Rates						
No Consumption	3/4"	-	\$ 17.10	\$ 26.68	\$ 9.58	56%
Small Residential	3/4"	2	\$ 29.81	\$ 39.41	\$ 9.60	32%
Average Residential	3/4"	4	\$ 42.53	\$ 52.14	\$ 9.62	23%
Large Residential	3/4"	7	\$ 59.48	\$ 69.12	\$ 9.64	16%
Large Residential	3/4"	11	\$ 84.90	\$ 94.59	\$ 9.68	11%
Large Residential	3/4"	13	\$ 101.85	\$ 111.56	\$ 9.71	10%
No Consumption	1"	-	\$ 23.00	\$ 35.88	\$ 12.88	56%
Small Residential	1"	2	\$ 35.71	\$ 48.61	\$ 12.90	36%
Average Residential	1"	4	\$ 48.43	\$ 61.35	\$ 12.92	27%
Large Residential	1"	7	\$ 65.38	\$ 78.32	\$ 12.95	20%
Large Residential	1"	11	\$ 90.80	\$ 103.79	\$ 12.99	14%
Large Residential	1"	13	\$ 107.75	\$ 120.77	\$ 13.01	12%

Table 5 (continued)

Customer Bill Analysis

<u>Customer Type</u>	<u>Meter Size</u>	<u>Demand (Per 100 Cubic Feet)</u>	<u>Bill with Current Rates</u>	<u>Bill with Proposed Rates</u>	<u>Increase</u>	
Non-Residential Rates						
Multi-family	2"	53	\$ 383.02	\$ 408.19	\$ 25.17	7%
Multi-family	2"	60	\$ 425.39	\$ 450.63	\$ 25.24	6%
Multi-family	2"	60	\$ 425.39	\$ 450.63	\$ 25.24	6%
Commercial	1 1/2"	17	\$ 138.94	\$ 157.59	\$ 18.65	13%
Commercial	1 1/2"	23	\$ 181.32	\$ 200.03	\$ 18.71	10%
Commercial	2"	33	\$ 255.88	\$ 280.86	\$ 24.97	10%
Commercial	3"	40	\$ 325.26	\$ 365.42	\$ 40.16	12%
Public Authority	2"	67	\$ 467.77	\$ 493.08	\$ 25.31	5%
Public Authority	3"	67	\$ 494.77	\$ 535.20	\$ 40.43	8%

Table 6 -- Increases Every Second Year

5 Year Forecast

	2024	2025	2026	2027	2028
Required Revenue 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%

* Required Revenue Increase from Fall River, Elba, Waste Haulers, Columbus Volume Charges and Columbus Fixed Charge.

Year-over-year Increases

	2025	2026	2027	2028
Revenue	56%	12%	23%	8%

Operation	7%	7%	7%	7%
Depreciation	3%	3%	3%	3%

	2024	2025	2026	2027	2028
Debt Service					
Existing	\$ (628,129)	(622,644)	(626,778)	(546,528)	(511,500)
Forecast	\$ -	(159,967)	(334,910)	(940,496)	(1,088,257)
Total	\$ (628,129)	\$ (782,611)	\$ (961,688)	\$ (1,487,024)	\$ (1,599,757)

Capital Improvement Plan

2024	2025	2026	2027	2028
2,174,900	2,570,536	3,230,116	2,008,116	4,468,116

Debt Assumptions

Term (years)	20
Interest Rate	4%

Forecast Debt Payments

2024 Debt	\$ (159,967)	\$ (159,967)	\$ (159,967)	\$ (159,967)
2025 Debt	\$ -	\$ (174,943)	\$ (174,943)	\$ (174,943)
2026 Debt	\$ -	\$ (605,586)	\$ (605,586)	\$ (605,586)
2027 Debt	\$ -	\$ (940,496)	\$ (940,496)	\$ (940,496)
Total	\$ -	\$ (1,599,967)	\$ (334,910)	\$ (1,088,257)

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	Increase (Decrease)	% Increase (Decrease)
WWTP-SEWER FUND							
OPERATING REVENUES							
Operating Revenues	\$ 1,657,500	\$ 1,599,674	\$ 1,733,600	\$ 1,628,106	\$ 1,628,106	(105,494)	-6%
TOTAL OPERATING REVENUES	1,657,500	1,599,674	1,733,600	1,628,106	1,628,106	(105,494)	-6%
OPERATING EXPENSES							
Sewage Treatment	1,979,409	1,010,508	1,677,129	1,415,957	1,708,274	31,145	2%
Depreciation	-	406,843	-	406,843	406,843		
TOTAL OPERATING EXPENSES	1,979,409	1,417,351	1,677,129	1,822,800	2,115,117	437,988	26%
OPERATING INCOME	(321,909)	182,322	56,471	(194,695)	(487,011)	(543,482)	-962%
Interest Income	20,000	34,620	12,500	112,404	93,000	80,500	644%
Other Revenues	800,864	-	2,272,890	273,942	3,196,940	924,050	41%
Debt Principal	(381,474)	-	(390,929)	-	(430,727)	(39,798)	10%
Debt Interest	(115,981)	(134,718)	(217,667)	(217,667)	(197,402)	20,265	-9%
ISSUANCE/PREMIUM/PAYING AGENT	(1,500)	(86,592)	(1,500)	(800)	(800)	700	-47%
TOTAL NONOP. REVENUES (EXPENSES)	321,909	(186,690)	1,675,294	167,880	2,661,011	985,717	59%
CAPITAL CONTRIBUTIONS	-	-	-	-	-	-	0%
TRANSFER FOR DEBT SERVICE	-	-	-	-	-	-	0%
Change in Net Position	\$ -	\$ (4,368)	\$ 1,731,765	\$ (26,815)	\$ 2,174,000	\$ 442,235	-10125%

ESTIMATED CASH BALANCE	2023 Budget	2023 Actual	2024 Budget
Cash - January 1			1,891,525
Operating Income	56,471	(194,695)	(487,011)
Depreciation	-	406,843	406,843
Interest Income	12,500	112,404	93,000
Debt Repayment (Principal & Interest)	608,596	(217,667)	(628,129)
Cash - December 31	\$ 677,567	\$ 106,886	\$ 1,276,228

THINGS TO KNOW

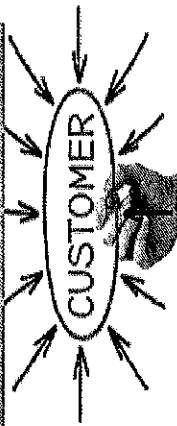
The monthly bills are prepared by the Columbus Utilities located at 950 Maple Avenue. Their telephone number is: (920) 623-6912. Payments can be made either at the Columbus Utilities offices or at City Hall. They are not accepted at the Public Works Department.

A late fee of 1% per month is applied to any payment that is not paid within 20 days of issuance. The late fee is applied to the unpaid balance including any unpaid late payment charges. This late fee is applicable to all customers. A written notice may be given to the customer that the bill is overdue no sooner than 20 days after the bill is issued.

Certain substances are harmful to the sanitary system and have an adverse effect on the Crawfish River, could endanger lives or public property. Do not discharge phosphorus, oils, grease, certain cleaning solutions or things like paint down into your system. When in doubt call the Sewer Utility or the Public Works office and ask. It is much easier to prevent a potential back up or poisoning by calling first.

It is mandatory that each parcel of land with a building used for human occupancy or work be connected to the system. All costs and expenses related to the installation and maintenance are to be borne by the property owner. More information can be obtained by contacting the City building inspector.

All users shall keep their own service pipes (laterals) in good repair and protected from frost at their own risk and expense.



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"	\$74.00
4"	\$110.00
6"	\$207.00

Master Units: \$1.25/unit

USE/VOLUME CHARGE:

\$6.34 per 100 cubic feet

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