COLUMBUS UTILITIES

#	Comments
1	Our latest electric rate increase went into effect 2/29/2024. Our latest water rate increase went into effect 9/1/2025. Our latest wastewater rate increase went into effect 4/1/2025
2	2026 Budget prepared with a 0% increase in dental and 8% in health insurance rates vs. 2025.
3	2026 budget prepared anticipating approximatley +2.5% increase in operating wages/salaries and +2.5% Administration roles and additional merit raises.
4	AT&T & Charter Pole Attachments were increased by 3%, per contracts.
5	ACEC capacity payment of $29,400 is expected in 2026 for Sub # 4.
6	School Benefits maintained due to Mason Mosher being in the Lineman Apprencfticeship Program and Dalton Hiley being in the Meter Technician Apprenticeship Program.
7	Proposed capital projects and correlating debt issuance funds.
8	ATC Dividends are included in Electric Interest Income.
9	A increase of 2% in purchased power cost is anticipated in 2026.

COLUMBUS LIGHT DEPARTMENT
Electric Revenue and Expenses
Projected 2025 Year End for 2026 Budget

	Actual 2023	Actual 2024	Expected 2025	Budget 2025	Budget 2026	*% Budget Increase*
OPERATING REVENUES						
Sales of Electricity						
Residential Sales (440)	2,378,917	2,356,044	3,072,774	2,495,263	2,723,685	9.15%
Commercial Sales (442) *GS = <50 KW for 3 consec months*	938,479	906,561	1,189,294	992,969	1,085,934	9.36%
Small Power Sales (443) *CP - 1 = demand <200 KW*	840,404	825,823	1,173,093	889,251	928,784	4.45%
Large Power Sales (443-82) *CP-2 = demand <1000 KW*	813,640	825,426	1,078,995	926,873	917,614	-1.00%
Industrial Power Sales (443-83) *CP-3 = demand >1000 KW*	2,528,744	2,718,086	3,815,477	2,861,288	3,172,569	10.88%
Public Street Lighting (444-91)	121,412	126,151	158,838	127,273	126,724	-0.43%
Athletic Field Lighting (444-92)	1,129	1,801	3,085	1,625	1,775	9.23%
Interdepartmental Sales (448)	12,734	9,764	10,102	10,000	6,500	-35.00%
Total Sales Electricity	**7,635,459**	**7,769,656**	**10,501,657**	**8,304,542**	**8,963,585**	**7.94%**
	-					
	-					
Other Operating Revenues	-					
Forfeited Discounts (450)	8,500	9,543	9,622	9,000	6,675	-25.83%
Rents From Electric Property (454)	71,350	72,595	73,895	72,600	75,230	3.62%
Other Electric Revenues (456)	5,875	8,338	27,703	5,000	5,000	0.00%
Total Other Operating Revenues	85,725	90,476	111,220	86,600	86,905	0.35%
Total Operating Revenues	**7,721,184**	**7,860,132**	**10,612,878**	**8,391,142**	**9,050,490**	**7.86%**
	-					
OPERATING EXPENSES	-					
Operation and Maintenance Expenses	-					
Purchased Power (555)	5,963,618	5,876,297	7,907,516	6,364,872	6,719,577	5.57%
Distribution Expenses	293,389	327,063	362,210	354,146	297,608	-15.96%
Customer Accounts Expenses	102,935	96,976	84,278	116,400	90,076	-22.62%
Sales Expenses	125,255	51,980	17,111	32,905	18,013	-45.26%
Administrative and General Expenses	746,192	654,485	1,051,495	810,176	891,599	10.05%
Taxes (Non-Tax Equivalent)	-	-	-	-	-	#DIV/0!
Total Operation and Maint. Expenses	**7,231,389**	**7,006,801**	**9,422,610**	**7,678,499**	**8,016,872**	**4.41%**
Depreciation Expense (403) - Utility Financed	505,551	526,026	619,000	508,206	505,000	-0.63%
Depreciation Expense (403) - CIAC	56,138	52,330	75,000	60,000	61,200	2.00%
Taxes (Tax Equivalent) (408)	262,657	274,639	322,116	300,648	267,170	-11.14%
Total Operating Expenses	**8,055,735**	**7,859,796**	**10,438,726**	**8,547,353**	**8,850,242**	**3.54%**
Net Operating Income	**(334,551)**	**335**	**174,151**	**(156,211)**	**200,248**	**-228.19%**
NON-OPERATING REVENUES						
Merchandising & Jobbing Revenue (415)	-	52,745	-	-	-	0.00%
Merchandising & Jobbing Expense (416)	(1,003)	(67,777)	-	-	-	0.00%
Interest Income (419)	101,449	104,640	118,971	93,000	95,830	3.04%
Other Income Deductions (426)	-	-	(508)	-	-	#DIV/0!
Interest Expense (427 & 430)	(10,100)	(9,064)	(12,000)	(18,903)	(9,792)	-48.20%
Amortizaton of Debt Discount & Expenses (428)	2,568	(8,604)	6,690	(2,400)	2,400	0.00%
Other Non-Operating Income (421)	11,340	1,456	451,111	169,000	2,000	-98.82%
Total Non-Operating (Income)/Expense	104,255	73,396	564,264	240,697	90,438	**-62.43%**
	-					
NET INCOME/(LOSS)	**(230,297)**	**73,732**	**738,416**	**84,486**	**290,686**	244.06%

COLUMBUS LIGHT DEPARTMENT

Detailed Electric Operation and Maintenance Expenses

Projected 2025 Year End for 2026 Budget

		Actual 12/31/2023 2023	Actual 12/31/2024 2024	Thru August YTD 12/31/2025 2025	Expected 2025	Budget 12/31/2025 2025	Budget 2026	% Budget Increase
30-440-61-0000	Residential Sales - Total	-	-	-		2,495,263	2,723,685	9%
30-440-61-0010	Residential Sales - City	2,300,057	2,444,516	2,099,087	3,058,631	-		
30-440-61-0011	Residential Sales PCAC - City	6,761	(160,149)	(51,903)	(77,855)	-		
30-440-61-0012	Res Sales Renew Engy - City	3,491	3,379	2,646	3,970	-		
30-440-61-0020	Residential Sales - Twn Clumbs	4,668	4,883	4,574	6,862	-		
30-440-61-0021	Residential Sales PCAC - TofC	48	(290)	(62)	(93)	-		
30-440-61-0030	Residential Sales Town of Elba	63,823	68,294	55,712	83,569	-		
30-440-61-0031	Residential Sales PCAC - TofE	69	(4,589)	(1,539)	(2,309)	-		
30-442-71-0010	S C/I Sales City1Ph	344,805	383,314	330,894	481,340	992,969	1,085,934	9%
30-442-71-0011	S C/I City1Ph PCAC	(462)	(27,002)	(10,253)	(15,379)	-		
30-442-71-0012	S C/I City1Ph Renew Engy	48	48	40	60	-		
30-442-71-0020	S C/I Town of Columbus	-	-	-	-	-		
30-442-71-0030	S C/I Town of Elba 1Ph	2,369	2,494	1,510	2,265	-		
30-442-71-0031	S C/I Town of ELba 1 Ph PCAC	(15)	(111)	(33)	(50)	-		
30-442-72-0010	S C/I Sales City 3Ph	581,911	579,986	515,555	733,332	-		
30-442-72-0011	S C/I City 3Ph PCAC	(1,491)	(43,639)	(17,875)	(26,813)	-		
30-442-72-0012	S C/I City 3Ph Renewal Energy	744	744	620	930	-		
30-442-72-0030	S C/I Town of Elba 3Ph	9,371	10,231	8,448	12,672	-		
30-442-72-0031	S C/I Town of Elba 3Ph PCAC	(119)	(887)	(500)	(750)	-		
30-442-93-0010	S C/I Security Lights City	1,325	1,412	1,137	1,705	-		
30-442-93-0011	S C/I Scurity Light City PCAC	(6)	(30)	(13)	(20)	-		
30-443-81-0010	Lg C/I Sales Small Pwr CP-1	843,074	902,839	811,019	1,216,528	889,251	928,784	4%
30-443-81-0011	Lg C/I Small Power CP-1 PCAC	(3,870)	(78,217)	(29,957)	(44,935)	-		
30-443-81-0012	Lg C/I Sml Pwr CP-1 Renew Engy	1,200	1,200	1,000	1,500	-		
30-443-82-0010	Lg C/I Sales Large Power CP-2	765,689	852,921	708,315	1,062,473	926,873	917,614	-1%
30-443-82-0011	Lg C/I Large Power CP-2 PCAC	(994)	(70,348)	(26,573)	(39,860)	-		
30-443-82-0030	Lg C/I Sales Large Power Elba	48,946	42,854	37,588	56,382	-		
30-443-82-0031	Lg Commer and Indust Sales PCA	(1,253)	(2,270)	(1,269)	(1,904)	-		
30-443-83-0010	Lg Commer and Indust Sales Ind	2,536,713	3,005,774	2,650,342	3,975,513	2,861,288	3,172,569	11%
30-443-83-0011	Lg Commer and Indust Sales PCA	(11,696)	(290,399)	(106,251)	(159,376)	-		
30-443-83-0012	Lg Commer and Indust Sales Ren	4,980	4,980	830	1,245	-		
30-444-91-0010	Public Str and Hwy Lighting Ci	119,386	126,180	104,920	157,379	127,273	126,724	0%
30-444-91-0011	Public Str and Hwy Lighting PC	(284)	(2,233)	(886)	(1,329)	-		
30-444-91-0030	Public Str and Hwy Lighting El	2,327	2,302	1,895	2,842	-		
30-444-91-0031	Public Str and Hwy Lighting PC	(17)	(98)	(36)	(54)	-		
30-444-92-0010	Public Str and Hwy Lighting At	1,102	1,878	2,388	3,082	1,625	1,775	9%
30-444-92-0011	Public Str and Hwy Lighting PC	27	(76)	2	2	-		
30-448-95-0010	Interdepartmental Sales City	12,856	10,860	6,683	10,025	10,000	6,500	-35%
30-448-95-0011	Interdepartmental Sales PCAC -	(122)	(1,096)	51	77	-		
	Total Sales Electricity	7,635,459	7,769,656	7,098,105	10,501,657	8,304,542	8,963,585	
30-450-00-0000	Forfeited Discs	-	-	-	-	9,000	6,675	-26%
30-450-00-0010	Forfeited Discs Forfeited Disc	7,462	9,231	6,138	9,206	-		
30-450-00-0020	Forfeited Discs Forfeited Disc	1	-	6	9	-		
30-450-00-0030	Forfeited Discs Forfeited Disc	254	312	271	406	-		
30-454-00-0000	Rent from Elect Prop	71,341	72,595	51,647	73,895	72,600	75,230	4%
30-456-00-0000	Oth Elect Rev	5,713	7,023	22,281	25,921	5,000	5,000	0%
30-456-20-0000	Oth Elect Rev Supplies & Expen	982	1,316	1,188	1,783	-		
	Total Other Operating Revenues	**85,753**	**90,476**	**81,530**	**111,220**	**86,600**	**86,905**	0%
	Total Operating Revenues	**7,721,212**	**7,860,132**	**7,179,635**	**10,612,878**	**8,391,142**	**9,050,490**	8%
	Other Power Supply Expenses							
30-555-00-0000	Purchased Power (555)	5,963,618	5,876,297	4,938,344	7,907,516	6,364,872	6,719,577	
	Total Other Power Supply Expenses	**5,963,618**	**5,876,297**	**4,938,344**	**7,907,516**	**6,364,872**	**6,719,577**	6%

COLUMBUS LIGHT DEPARTMENT
Detailed Electric Operation and Maintenance Expenses
Projected 2025 Year End for 2026 Budget

		Actual 12/31/2023 2023	Actual 12/31/2024 2024	Thru August YTD 12/31/2025 2025	Expected 2025	Budget 12/31/2025 2025	Budget 2026	% Budget Increase
	Distribution Expenses							
30-580-20-0000	Oper Supervsn and Engineer Sup	9,844	14,438	4,833	7,250	13,984	8,500	-39%
30-582-10-0000	Station Exp Labor	-	-	2,803	4,205	-	3,483	174%
30-582-20-0000	Station Exp Supplies & Expense	2,055	1,333	5,529	6,494	2,000	2,000	
30-583-10-0000	OH line Exp Labor	962	740	111	166	837	200	-89%
30-583-10-5835	OH line Exp Labor Install Remo	-	339	368	552	384	473	
30-583-20-0000	OH line Exp Supplies & Expense	1,034	1,544	-	-	52,679	5,000	
30-584-00-0000	UG Line Exp	(738)	-	-	-	-		-79%
30-584-10-0000	UG Line Exp Labor	398	-	-	-	-		
30-584-10-5845	UG Line Exp Labor Install Remo	562	204	-	-	230	299	
30-584-20-0000	UG Line Exp Supplies & Expense	12,535	13,344	9,945	14,918	59,679	12,000	
30-584-30-5845	UG Line Exp Transportation Ins	61	-	-	-	-		
30-586-10-5865	Meter Exp Labor Install Remove	539	-	294	442	-		
30-586-20-0000	Meter Exp Supplies & Expenses	10,705	6,527	6,524	9,786	5,850	6,950	19%
30-587-00-0000	Customer Installations Exp	-	(622)	-	-	-		0%
30-587-10-0000	Customer Installations Exp Lab	-	451	-	-	-		
30-587-30-0000	Customer Installations Exp Tra	550	300	-	-	125	125	
30-588-00-0000	Misc Dist Exp	146	-	96	145	-		10%
30-588-10-0000	Misc Dist Exp Labor	72,872	114,724	87,010	130,516	110,996	109,226	
30-588-10-5883	Misc Dist Exp Labor Indirect W	441	-	-	-	-		
30-588-20-0000	Misc Dist Exp Supplies & Expen	11,392	26,332	28,159	42,238	-	35,000	
30-588-20-5881	Misc Dist Exp Supplies & Expen	26	-	-	-	20,000	0	
30-589-00-0000	Rents	-	-	-	-	15,240	0	-100%
30-591-10-0000	Maint of Struct Labor	826	1,612	5,208	6,312	450	995	121%
30-592-10-0000	Maint of Station Eqp Labor	4,508	12,973	20,527	22,541	6,675	8,623	129%
30-592-20-0000	Maint of Station Eqp Supplies	2,125	49,579	1,513	2,270	1,000	8,955	
30-592-30-0000	Maint of Station Eqp Transport	-	805	-	-	-		
30-592-40-0000	Maint of Station Eqp Inventory	-	215	-	-	-		
30-593-00-0000	Maint of OH Lines	(493)	(659)	-	-	-		104%
30-593-10-0000	Maint of OH Lines Labor	39,200	29,573	35,230	52,845	26,173	44,526	
30-593-10-5932	Maint of OH Lines Labor / Tree	13,578	7,238	23,273	24,910	6,816	25,099	
30-593-20-0000	Maint of OH Lines Supplies & E	10,355	6,158	5,337	8,006	-		
30-593-20-5932	Maint of OH Lines Supplies & E	5,242	547	(6)	(8)	1,500	750	
30-593-30-0000	Maint of OH Lines Transportati	187	148	-	-	-		
30-594-00-0000	Maint of UG Lines	(375)	-	-	-	-		-1%
30-594-10-0000	Maint of UG Lines Labor	17,197	13,315	12,005	14,008	10,604	12,462	
30-594-10-5942	Maint of UG Lines Labor Electr	1,132	932	924	1,385	824	1,065	
30-594-20-0000	Maint of UG Lines Supplies & E	57,722	9,858	2,948	4,422	5,000	2,735	
30-594-20-5941	Maint of UG Lines Supplies & E	667	-	-	-	-		
30-594-30-0000	Maint of UG Lines Transportati	30	366	-	-	500	500	
30-594-40-0000	Maint of UG Lines Inventory Al	-	800	-	-	-		
30-595-10-0000	Maint of Line Transformers Lab	245	141	-	-	159	206	30%
30-596-10-0000	Maint of Str Light, Signal Sys	9,378	10,227	3,507	4,410	8,044	3,333	-55%
30-596-20-0000	Maint of Str Light, Signal Sys	634	221	-	-	500	500	
30-597-10-0000	Maint of Meters Labor	6,277	3,361	2,932	4,398	3,397	4,403	18%
30-597-20-0000	Maint of Meters Supplies & Exp	1,572	-	-	-	500	200	
	Total Distribution Expenses	**293,389**	**327,063**	**259,073**	**362,210**	**354,146**	**297,608**	-16%

Customer Accounts Expenses

COLUMBUS LIGHT DEPARTMENT
Detailed Electric Operation and Maintenance Expenses
Projected 2025 Year End for 2026 Budget

		Actual 12/31/2023 2023	Actual 12/31/2024 2024	Thru August YTD 12/31/2025 2025	Expected 2025	Budget 12/31/2025 2025	Budget 2026	% Budget Increase
30-902-10-0000	Meter Reading Exp Labor	-	71	-	-	81	104	42%
30-902-20-0000	Meter Reading Exp Supplies & E	10,440	12,326	11,068	16,603	12,723	18,263	
30-902-30-0000	Meter Reading Exp Transportati	164	75	-	-	141	0	
30-903-10-0000	Customer Records & Clct Exp La	56,283	60,887	27,260	40,890	66,749	49,570	-31%
30-903-10-9033	Customer Records & Clct Exp Di	4,765	2,788	1,405	2,108	2,806	1,039	
30-903-20-0000	Customer Records & Clct Exp Su	31,284	20,809	16,652	24,677	33,500	21,000	
30-904-00-0000	Uncollectible Accounts	-	21	-	-	200	100	-50%
30-906-00-0000	Cust Svc & Informational Exp	-	-	-	-	200		-100%
	Total Customer Accounts Expenses	**102,935**	**96,976**	**56,385**	**84,278**	**116,400**	**90,076**	-23%
	Sales Expenses							
30-912-00-9122	Demonstrating and Selling Exp	(337)	-	-	-	-		0%
30-912-20-0000	Demonstrating and Selling Exp	98	-	-	-	-		
30-912-20-9122	Demonstrating and Selling Exp	(3,068)	3,733	4,435	653	1,525	1,525	
30-916-00-0000	Misc Sales Exp	5,613	2,450	750	1,125	2,983	1,238	
30-916-20-0000	Misc Sales Exp Supplies & Expe	122,950	45,797	10,222	15,333	28,397	15,250	
	Total Sales Expenses	**125,255**	**51,980**	**15,407**	**17,111**	**32,905**	**18,013**	-45%
	Administrative and General Expenses							
30-920-10-0000	Admin & General Salaries Labor	256,322	253,411	214,489	321,734	259,859	269,645	4%
30-921-00-0000	Ofc Supplies and Exp	-	212	10	15	140	140	4%
30-921-20-0000	Ofc Supplies and Exp Supplies	67,105	46,883	43,964	60,446	46,434	48,525	
30-923-20-0000	Outside Svcs Employed Supplies	19,468	38,391	88,144	95,466	25,000	35,000	40%
30-924-20-0000	Prop Insurance Supplies & Expe	23,924	25,916	25,858	25,858	26,953	26,375	-2%
30-925-20-0000	Injuries and Damages Supplies	3,992	4,700	4,732	4,732	5,000	4,826	-3%
30-926-00-9269	Employee P&B Fringes Cleared	(8,581)	(158,220)	(8,461)	(72,692)	(7,500)	(10408)	39%
30-926-10-9261	Employee P&B Sick Payout Benft	-	-	-	-	1,000	99	-90%
30-926-10-9262	Employee P&B Holiday	7,597	11,932	9,451	14,176	11,094	12,557	13%
30-926-10-9264	Employee P&B School	37,163	58,663	43,483	65,224	43,357	47,686	10%
30-926-10-9265	Employee P&B Funeral/MISC	1,490	1,024	1,021	1,531	908	1,553	71%
30-926-10-9266	Employee P&B Vac Payout Benft	-	1,076	-	-	1,617	1,493	-8%
30-926-15-9269	Employee P&B Burden/OH Cleared	1,338	3,357	-	-	-	0	0%
30-926-20-0000	Employee P&B Supplies & Exp	88	-	-	-	5,870	0	0%
30-926-20-9260	Employee P&B WI Retirement	32,993	41,108	33,195	49,793	46,920	41,240	-12%
30-926-20-9266	Employee P&B Clothing Allwance	13,111	2,017	4,551	6,827	3,500	6,963	99%
30-926-20-9267	Employee P&B Health Ins	66,056	77,299	67,060	100,590	88,919	96,060	8%
30-926-20-9268	Employee P&B Life Ins	549	677	521	781	1,059	1,139	8%
30-926-20-9270	Employee P&B Cell Phone	838	975	795	1,193	1,900	1,900	0%
30-926-20-9271	Employee P&B Dental Ins	3,755	4,103	3,842	5,763	4,701	5,278	12%
30-926-20-9272	Employee P&B Vision Ins	517	567	498	747	510	647	27%
30-926-20-9273	Employee P&B GASB 68	-	1,291	-	-	-		#DIV/0!
30-928-00-0000	Regulatory Communission Exp	-	-	-	-	5,000	1,000	-80%
30-928-20-0000	Reg Communission Exp S&E	16,643	5,698	-	-	-		
30-930-00-0000	Misc General Exp	-	-	350	525	-	250	30%
30-930-10-0000	Misc General Exp Labor	29,336	24,449	37,714	56,572	23,863	30,358	
30-930-20-0000	Misc Gen Exp S&E	13,862	11,939	12,649	18,974	13,000	17,264	
30-933-00-0000	Vehicle Clearing	39,655	49,022	50,652	75,977	52,000	54,650	3%
30-933-10-0000	Vehicle Clearing Labor	31,616	34,976	32,123	48,184	29,522	30,787	
30-933-20-0000	Vehicle Clearing S&E	44,538	60,859	38,083	87,125	75,000	76,200	
30-933-30-0000	Vehicle Clearing Transportatio	(2,370)	-	-	-	-		

COLUMBUS LIGHT DEPARTMENT
Detailed Electric Operation and Maintenance Expenses
Projected 2025 Year End for 2026 Budget

		Actual 12/31/2023 2023	Actual 12/31/2024 2024	Thru August YTD 12/31/2025 2025	Expected 2025	Budget 12/31/2025 2025	Budget 2026	% Budget Increase
30-932-00-0000	Maint of General Plt	-	650	-	-	-		71%
30-932-10-0000	Maint of General Plt Labor	41,244	43,435	55,599	68,399	37,050	60,272	
30-932-20-0000	Maint Gen Plant S&E	3,947	8,076	9,037	13,555	7,500	15,700	
	Merit and Performance Raises						14,400	
	Total Administrative and General Expenses	**746,192**	**654,485**	**769,360**	**1,051,495**	**810,176**	**891,599**	10%
	Total Operation and Maintenance Expenses-PSC	**7,231,389**	**7,006,801**	**6,038,570**	**9,422,610**	**7,678,499**	**8,016,872**	4%
	Total Operation and Maintenance Expenses	**7,231,389**	7,006,801	6,038,570	**9,422,610**	**7,678,499**	**8,016,872**	4%
30-403-00-0000	Depreciation Expense	505,551	526,026	370,000	619,000	508,206	505,000	-1%
30-403-00-0001	Depreciation Expense Pole Rent	56,138	52,330	50,000	75,000	60,000	61,200	100%
	Total Taxes	**561,689**	**578,356**	**420,000**	**694,000**	**568,206**	**566,200**	0%
30-408-00-0000	Taxes	-	-	-	-	-		
30-408-20-4081	Taxes Property Tax Equivalent	212,958	217,357	162,000	243,000	236,447	211,140	-11%
30-408-20-4082	Taxes Social Security	37,388	45,155	35,543	55,315	51,646	44,407	-14%
30-408-20-4083	Taxes Gross Receipts Tax	4,752	4,084	4,283	6,424	4,990	2,910	-42%
30-408-20-4084	Taxes PSC Remainder Assessment	7,558	8,042	8,836	17,378	7,565	8,713	15%
	Total Taxes -	**262,657**	**274,639**	**210,661**	**322,116**	**300,648**	**267,170**	-11%
	NON-OPERATING REVENUES							
30-415-00-0000	Rev from Merch Job & Cont Work	-	52,745	-	-	-		
30-416-10-0000	Merch Job & Cont Wrk Labor	(582)	(45,273)	-	-	-		
30-416-15-0000	Merch Job & Cont Wrk Burden/OH	(221)	(17,204)	-	-	-		
30-416-30-0000	Merch Job & Cont Wrk Transport	(200)	(5,300)	-	-	-		
30-419-00-0000	Interest and Dividends Income	101,449	104,640	79,314	118,971	93,000	95,830	3%
30-426-00-0000	Oth Income Deductions	-	-	(339)	(508)	-		#DIV/0!
30-427-00-0000	Interest on Long-Term Debt	(10,100)	(9,064)	(8,000)	(12,000)	(18,903)	(9,792)	-48%
30-428-00-4280	Amort of Debt Disc and Exp	2,568	(8,604)	4,460	6,690	(2,400)	2,400	100%
					-			
30-421-00-0000	Misc NonOper Income	11,340	1,456	445,740	451,111	2,000	2,000	0%
30-421-00-4211	Gain/Sales Fixed Assets	-	-	-	-	167,000		100%
	Total Non-Operating/Misc Income -	**104,255**	**73,396**	**521,176**	**564,264**	**240,697**	**90,438**	-62%
	NET INCOME/(LOSS)	**(230,269)**	**73,732**	**1,031,580**	**738,416**	**84,486**	**290,686**	

COLUMBUS WATER DEPARTMENT
Water Revenue and Expenses
Projected 2025 Year End for 2026 Budget

	Actual 2023	Actual 2024	Expected 2025	Budget 2025	Budget 2026	*% Budget Increase*
OPERATING REVENUES						
Sales of Water						
Metered Sales						
Residential (4611)	770,164	822,512	1,030,600	850,408	1,061,518	24.82%
Commercial (4610 & 4612)	194,634	216,668	299,101	222,338	308,074	38.56%
Industrial (4613)	62,109	62,818	66,314	70,230	68,303	-2.74%
Deduct Meter Charges (4614)	716	503	919	691	946	36.96%
Multi Family (4615)	57,592	66,518	80,763	69,097	83,186	20.39%
Public Authority (464)	29,930	38,634	48,663	45,861	50,123	9.29%
Total Metered Sales	**1,115,144**	1,207,653	**1,526,359**	**1,258,625**	**1,572,149**	**24.91%**
Private Fire Protection (462)	37,968	37,975	47,460	39,117	48,884	24.97%
Public Fire Protection (463)	441,742	475,133	603,773	487,929	621,887	27.45%
Total Sales of Water	**1,594,855**	1,720,762	**2,177,592**	**1,785,671**	**2,242,920**	25.61%
Other Operating Revenues						
Forfeited Discounts (470)	5,810	3,406	3,803	3,828	3,918	2.35%
Other Water Revenues (474)	5,961	(3,512)	6,683	4,288	5,700	32.94%
Total Other Operating Revenues	11,770	(106)	10,487	8,115	9,618	18.51%
Total Operating Revenues	**1,606,625**	1,720,656	**2,188,079**	**1,793,786**	**2,252,537**	**25.57%**
OPERATING EXPENSES						
Operation and Maintenance Expenses						
Pumping Expenses	43,559	43,079	51,014	41,448	43,474	4.89%
Water Treatment Expenses	210,064	165,722	245,575	193,653	219,727	13.46%
Transmission and Distribution Expenses	194,100	170,133	166,553	332,690	147,186	-55.76%
Customer Accounts Expenses	43,078	35,543	(1,310)	37,088	13,292	-64.16%
Sales Expense	-	-	-	250	250	0.00%
Administrative and General Expenses	409,785	358,992	541,081	438,078	452,893	3.38%
Taxes (Non-Tax Equivalent)	-	-	-	-	-	#DIV/0!
Total Operation and Maintenance Expenses	**900,586**	773,470	**1,002,914**	**1,043,207**	**876,822**	-15.95%
Depreciation Expense (403)	330,618	334,241	421,110	304,877	421,110	38.12%
Depreciation Expense (403) -CIAC	46,659	43,964	60,000	43,200	60,000	100.00%
Taxes (408)	226,930	233,009	236,460	256,100	261,172	1.98%
Total Operating Expenses	**1,504,793**	1,384,684	**1,720,485**	**1,647,384**	**1,619,104**	-1.72%
Operating Income	**101,832**	335,972	**467,594**	**146,402**	**633,433**	332.67%
NON-OPERATING REVENUES						
Interest Income (419)	32,296	37,057	31,791	31,000	31,791	2.55%
Misc Nonoperating Income (421)	-	-	-	-	-	#DIV/0!
Interest Expense (427)	(62,850)	(60,150)	(76,800)	57,850	(63,250)	-209.33%
Amortization of Debt Issuance Expense (4280)	8,343	7,813	9,111	(7,901)	9,111	0.00%
Other Interest Expense (431)	34	22	(27)	(25)	(27)	0.00%
Appropriation of Earnings to Municipal Fund (439)	941	1,684	-	(845)	-	0.00%
Total Non-Operating (Income)/Expense	(21,235)	(13,573)	(35,924)	80,079	(22,374)	-127.9%
NET INCOME/(LOSS)	**80,597**	322,399	**431,670**	**226,481**	**611,059**	**169.81%**

COLUMBUS WATER DEPARTMENT
Detailed Water Operation and Maintenance Expenses
Projected 2025 Year End for 2026 Budget

		Actual 12/31/2023 2023	Actual 12/31/2024 2024	Thru August YTD 12/31/2025 2025	Expected 2025	Budget 12/31/2025 2025	Budget 2026	*% Budget Increase*
50-461-60-4611	Metered Sales to Customers Met	770,164	822,512	687,066	1,030,600	850,408	1,061,518	***25%***
50-461-70-4610	Metered Sales to Customers Met	8,192	8,667	5,009	7,513	7,188	7,738	***8%***
50-461-70-4612	Metered Sales to Customers Met	186,442	208,001	194,392	291,588	215,150	300,336	***40%***
50-461-80-4613	Metered Sales to Customers Met	62,109	62,818	44,209	66,314	70,230	68,303	***-3%***
50-461-60-4614	Metered Sales to Customers Ded	716	503	612	919	691	946	***37%***
50-461-90-4615	Metered Sales to Customers Mul	57,592	66,518	53,842	80,763	69,097	83,186	***20%***
50-464-00-0000	Oth Sales to Public Author	29,930	38,634	32,442	48,663	45,861	50,123	***9%***
	Total Metered Sales	1,115,144	1,207,653	1,017,572	1,526,359	1,258,625	1,572,149	***25%***
50-462-00-0000	Private Fire Protection Svc	37,968	37,975	31,640	47,460	39,117	48,884	***25%***
50-463-00-0000	Public Fire Protection Svc	441,742	475,133	402,516	603,773	487,929	621,887	***27%***
	Total Water Sales	1,594,855	1,720,762	1,451,728	2,177,592	1,785,671	2,242,920	***26%***
50-470-00-0000	Forfeited Discs	5,810	3,406	2,536	3,803	3,828	3,918	***2%***
50-474-00-0000	Oth Wtr Rev	5,961	(3,512)	4,456	6,683	4,288	5,700	***33%***
	Total Other Operating Revenues	11,770	(106)	6,991	10,487	8,115	9,618	***19%***
	Total Operating Revenues	1,606,625	1,720,656	1,458,719	2,188,079	1,793,786	2,252,537	***26%***
	Pumping Expenses							
50-623-00-0000	/Svc Pub Author/Fuel Purchased	37,422	38,337	32,594	48,891	35,509	39,042	**10%**
50-624-10-0000	/Svc to Oth/Pmp Labor & Exp La	430	282	290	435	215	272	
50-633-10-0000	/Fertil Sales/Maint-Pmp Eqp La	-	850	1,126	1,689	724	1,160	**-27%**
50-633-20-0000	/Fertil Sales/Maint-Pmp Eqp Su	5,707	3,611	-	-	5,000	3,000	
	Total Pumping Expenses	**43,559**	**43,079**	**34,010**	**51,014**	**41,448**	**43,474**	5%
	Water Treatment Expenses							
50-641-20-0000	Chemicals Supplies & Expenses	77,394	51,057	46,563	69,844	74,000	62,000	**-16%**
50-642-10-0000	Oper Labor and Exp Labor	43,283	52,272	46,091	69,136	49,612	50,183	**49%**
50-642-20-0000	Oper Labor and Exp Supplies &	41,206	18,063	33,468	50,203	15,000	46,250	
50-651-00-0000	Maint of Structure and Imprv	-	-	-	-	7,998		**-87%**
50-651-10-0000	Maint of Structure and Imprv L	1,234	1,271	691	1,036	1,417	1,194	
50-652-00-6521	Maint of Wtr Trtmt Eqp Mainten	-	150	-	-	-		**18%**
50-652-10-6521	Maint of Wtr Trtmt Eqp Labor/M	16,882	14,114	14,074	21,111	13,112	15,517	
50-652-10-6522	Maint of Wtr Trtmt Eqp Labor/M	14,227	16,953	13,939	20,908	16,914	16,233	
50-652-20-0000	Maint of Wtr Trtmt Eqp Supplie	95	95	48	71	-	100	
50-652-20-6521	Maint of Wtr Trtmt Eqp Supplie	11,436	6,073	820	1,230	7,800	1,000	
50-652-20-6522	Maint of Wtr Trtmt Eqp Supplie	4,307	5,673	8,024	12,036	7,800	27,250	
	Total Water Treatment Expenses	**210,064**	**165,722**	**163,717**	**245,575**	**193,653**	**219,727**	13%
	Transmission and Distribution Expenses							
	Operation Supplies and Expenses							
50-660-20-0000	Oper Supervsn and Engineer Sup	16,406	-	4,833	7,250	4,984	7,467	**-74%**
50-661-10-0000	Storage Facilities Exp Labor	-	135	242	362	101	348	
50-661-20-0000	Storage Facilities Exp Supplie	-	4,500	-	-	25,000		
50-662-10-0000	Trans and Dist Lines Exp Labor	6,472	14,537	11,837	17,755	15,054	10,382	**-76%**
50-662-20-0000	Trans and Dist Lines Exp Suppl	10,817	10,090	9,273	13,910	6,740	6,740	
50-662-20-6622	Trans and Dist Lines Exp Suppl	-	-	-	-	50,000		
50-663-10-6635	Meter Exp-Install, Remove and	1,777	3,423	1,099	1,648	2,600	1,745	**-97%**
50-663-20-0000	Meter Exp Supplies & Expenses	4,737	-	164	245	50,155	100	
50-664-10-0000	Customer Installations Exp Lab	685	1,877	4,074	6,110	1,077	5,075	**36%**
50-664-20-0000	Customer Installations Exp Sup	18,302	13,953	10,586	15,879	12,000	12,703	
50-664-20-6641	Water Testing-Notification Sup	929	929	-	-	-	-	**0%**
50-665-10-0000	Misc Exp Labor	40,060	45,446	36,396	54,593	43,300	40,891	**-16%**
50-665-20-0000	Misc Exp Supplies & Expenses	18,334	15,755	416	12,624	20,000	12,500	
50-666-20-0000	Rents Supplies & Expenses	535	550	-	-	-		**100%**
50-666-20-0000	Rents Supplies & Expenses	535	550	-	-	-		
50-672-10-0000	Maint of Dist Resv & Standpipe	61	630	480	720	720	536	**-62%**
50-672-20-0000	Maint of Dist Resv & Standpipe	65	11,650	12,700	13,050	12,500	4,500	
50-673-00-0000	Maint of Trans and Dist Mains	-	-	-	-	-		**710%**
50-673-10-0000	Maint of Trans and Dist Mains	3,590	2,640	1,092	1,638	2,443	906	
50-673-10-6731	Maint of Trans and Dist Mains	14,038	3,629	4,590	6,885	-	7,015	
50-673-20-0000	Maint of Trans and Dist Mains	5,305	1,179	525	788	1,457	1,100	

COLUMBUS WATER DEPARTMENT
Detailed Water Operation and Maintenance Expenses
Projected 2025 Year End for 2026 Budget

		Actual 12/31/2023 2023	Actual 12/31/2024 2024	Thru August YTD 12/31/2025 2025	Expected 2025	Budget 12/31/2025 2025	Budget 2026	*% Budget Increase*
50-673-20-6731	Maint of Trans and Dist Mains	19,820	3,416	23,083	25,625	470	26,394	
50-673-30-6731	Maint of Trans and Dist Mains	4,163	2,290	-	-	-		
50-673-40-6731	Maint of Trans and Dist Mains	3,837	3,871	-	-	-		
50-675-00-6752	Maint of Svcs Cross Connection	-	-	-	-	11,760		**-37%**
50-675-10-0000	Maint of Svcs Labor	10,464	6,803	2,453	3,679	4,264	4,352	
50-675-20-0000	Maint of Svcs Supplies & Expen	9,890	1,792	1,002	1,503	2,215	1,548	
50-675-20-6751	Maint of Svcs Supplies & Expen	486	6,564	(9,210)	(13,814)	1,594	6,500	
50-675-30-0000	Maint of Svcs Transportation	1,080	440	-	-	-		
50-675-40-0000	Maint of Svcs Inventory Alloca	1,359	480	-	-	-		
50-676-00-0000	Maint of Meters	(8,240)	(2,407)	(6,514)	(9,771)	(5,000)	(8,198)	**-124%**
50-676-10-0000	Maint of Meters Labor	2,966	2,221	719	1,078	1,424	1,714	
50-676-20-0000	Maint of Meters Supplies & Exp	-	2,593	-	-	31,110		
50-677-10-0000	Maint of Hydrants Labor	3,485	8,445	2,953	4,430	6,721	2,368	**-92%**
50-677-20-0000	Maint of Hydrants Supplies & E	1,465	1,662	77	115	-	500	
50-677-30-0000	Maint of Hydrants Transportati	285	40	-	-	-		
50-677-40-0000	Maint of Hydrants Inventory Al	1,252	450	-	-	30,000		
	Total Transmission and Distribution Expenses	**194,100**	**170,133**	**113,035**	**166,553**	**332,690**	**147,186**	**-56%**
	Customer Accounts Expense							
50-902-00-0000	Meter Reading Exp	(15,340)	(5,121)	(12,136)	(18,204)	(7,618)	(18,204)	**-239%**
50-902-10-0000	Meter Reading Exp Labor	336	148	97	145	139	136	
50-902-20-0000	Meter Reading Exp Supplies & E	8,455	9,980	8,972	13,459	10,251	13,862	
50-902-30-0000	Meter Reading Exp Transportati	113	115	-	-	150	150	
50-903-00-0000	Customer Records & Clct Exp	(40,372)	(30,420)	(31,952)	(47,928)	(35,000)	(40,210)	**-124%**
50-903-10-0000	Customer Records & Clct Exp La	57,173	41,970	14,918	22,376	48,890	36,310	
50-903-10-9033	Customer Records & Clct Exp Di	951	43	451	676	75	498	
50-903-20-0000	Customer Records & Clct Exp Su	31,762	18,827	18,778	28,166	20,000	20,750	**100%**
50-904-00-0000	Uncollectible Accounts	-	1	-	-	-	-	**0%**
	Total Customer Accounts Expense	**43,078**	35,543	(873)	**(1,310)**	**37,088**	**13,292**	**-1115%**
50-910-00-0000	Sales Exp	-	-	-	-	250	250	**0%**
	Administrative and General Expenses							
50-920-10-0000	Admin & General Salaries Labor	128,422	143,938	119,570	179,355	147,213	152,870	**4%**
50-921-00-0000	Ofc Supplies and Exp	1,447	190	10	15	-		**48%**
50-921-20-0000	Ofc Supplies and Exp Supplies	36,306	39,518	34,506	51,759	26,728	39,639	
50-921-20-9999	Ofc Supplies and Exp Supplies	-	63	-	-	-		
50-923-20-0000	Outside Svcs Employed Supplies	77,583	47,894	73,376	89,064	60,000	50,000	**-17%**
50-924-00-0000	Prop Insurance	-	-	-	-	17,500		**1%**
50-924-20-0000	Prop Insurance Supplies & Expe	15,949	17,278	17,239	17,239	-	17,756	
50-925-20-0000	Injuries and Damages Supplies	2,661	3,133	3,154	3,154	3,760	3,249	**-14%**
50-926-00-0000	Employee Pensions and Benefits	(7,756)	(2,774)	(6,140)	(9,210)	(3,856)	(9,210)	**139%**
50-926-00-9269	Employee P&B Fringes	(5,527)	(56,834)	(5,031)	(7,547)	(5,466)	(7,547)	**38%**
50-926-10-9262	Employee P&B Holiday	11,608	16,684	12,872	19,308	21,375	15,567	**-27%**
50-926-10-9264	Employee P&B School	3,954	6,811	4,294	4,941	9,300	4,478	**-52%**
50-926-10-9265	Employee P&B Funeral/MISC	1,490	1,772	953	1,430	2,398	1,341	**-44%**
50-926-15-9269	Employee P&B Burden/Overhead	8,474	2,457	-	-	-		**0%**
50-926-20-9260	Employee P&B WI Retirement	20,708	22,556	19,085	28,627	21,583	27,221	**26%**
50-926-20-9266	Employee P&B Clothing Allwance	805	2,437	1,993	2,989	3,050	3,050	**0%**
50-926-20-9267	Employee P&B Health Ins	61,318	63,774	52,085	78,128	55,901	74,970	**34%**
50-926-20-9268	Employee P&B Life Ins	364	435	309	464	651	771	**18%**
50-926-20-9270	Employee P&B Cell Phone	1,438	1,475	1,215	1,823	1,500	1,500	**0%**
50-926-20-9271	Employee P&B Dental Ins	3,553	3,164	2,769	4,154	3,093	3,844	**24%**
50-926-20-9272	Employee P&B Vision	461	407	328	493	360	434	**21%**
50-926-20-9273	Employee P&B GASB 68	-	(3,477)	-	-	-	-	**0%**
50-928-00-0000	Regulatory Communission Exp	-	-	-	118	100	100	**0%**
50-930-10-0000	Misc General Exp Labor	7,168	4,913	6,627	9,941	4,713	7,661	**20%**
50-930-20-0000	Misc General Exp Supplies & Ex	6,574	7,414	7,664	11,496	4,100	10,000	
50-930-20-9351	Misc General Exp Supplies & Ex	-	-	-	-	5,870	-	
50-932-00-0000	Maint of General Plt	-	650	-	-	500	-	**100%**
50-932-10-0000	Maint of General Plt Labor	16,389	18,920	14,780	22,170	17,229	19,612	

COLUMBUS WATER DEPARTMENT
Detailed Water Operation and Maintenance Expenses
Projected 2025 Year End for 2026 Budget

		Actual 12/31/2023 2023	Actual 12/31/2024 2024	Thru August YTD 12/31/2025 2025	Expected 2025	Budget 12/31/2025 2025	Budget 2026	*% Budget Increase*
50-932-20-0000	Maint of General Plt Supplies	4,134	7,326	9,974	14,960	31,133	15,286	
50-933-00-0000	Transportation Equip Maintenan	29	(968)	3,289	4,934	200	1,969	**100%**
50-933-10-0000	Transportation Equip Maintenan	11,552	9,835	7,399	11,099	8,642	10,632	
	Merit and Performance Raises						7,200	
	Total Administrative and General Expenses	**409,785**	**358,992**	**382,440**	**541,081**	**438,078**	**452,893**	**3%**
	Total Operation and Maintenance Expenses-PSC	**900,586**	773,470	692,329	**1,002,914**	**1,043,207**	**876,822**	**-16%**
	Taxes (Non-Tax Equivalent)	-	-		-	-	-	**#DIV/0!**
	Total Operation and Maintenance Expenses	**900,586**	773,470	692,329	**1,002,914**	**1,043,207**	**876,822**	**-14%**
50-403-00-0000	Depr Exp	330,618	334,241	280,740	421,110	304,877	421,110	**38%**
50-403-00-0001	Depr Exp Pole Rent	46,659	43,964	40,000	60,000	43,200	60,000	**100%**
	Total Depr Exp	**377,277**	**378,205**	**320,740**	**481,110**	**348,077**	**481,110**	0%
50-408-00-0000	Taxes	(11,052)	(7,323)	(8,746)	(13,119)	(6,101)	(13,119)	**115%**
50-408-20-4081	Taxes Property Tax Equivalent	212,073	213,932	144,000	216,000	235,465	239,825	**2%**
50-408-20-4082	Taxes Social Security	23,540	25,067	20,481	30,721	25,402	31,608	**24%**
50-408-20-4084	Taxes PSC Remainder Assessment	2,370	1,333	1,438	2,858	1,335	2,858	**114%**
	Toal Taxes	**226,930**	**233,009**	**157,173**	**236,460**	**256,100**	**261,172**	10%
	NON-OPERATING REVENUES							
	Revenues from Merchandising, Jobbing & Contract							
	Costs & Expenses of Merchandising, Jobbing, etc							
50-419-00-0000	Interest and Dividends Income	32,296	37,057	21,194	31,791	31,000	31,791	**3%**
50-427-00-0000	Interest on Long-Term Debt	(62,850)	(60,150)	(51,200)	(76,800)	57,850	(63,250)	**-209%**
50-428-00-4280	Amort of Debt Disc and Exp Amo	8,343	7,813	6,074	9,111	(7,901)	9,111	**100%**
50-431-00-0000	Oth Interest Exp	34	22	(18)	(27)	(25)	(27)	**100%**
50-439-10-0000	Approp of Income to Muni Funds	941	1,684	-	-	(845)	-	**100%**
	Total Non-Operating Revenues (Expenses)	(21,235)	(13,573)	(23,949)	(35,924)	80,079	(22,374)	-38%
	NET INCOME/(LOSS)	**205,695**	**219,436**	**133,224**	**200,536**	**336,179**	**611,059**	205%

COLUMBUS WASTEWATER DEPARTMENT
Wastewater Revenue and Expenses
Projected 2025 Year End for 2026 Budget

	Actual 2024	Thru Aug YTD 2025		Expected 2025	Budget 2025	Budget 2026	*% Budget Increase*
OPERATING REVENUES							
Wastewater Revenue:							
Metered Sales							
Residential (4806)	997,651	958,303		1,437,455	1,354,141	2,242,430	65.60%
Commercial (4807) & (4809)	356,371	336,213		504,320	483,826	786,739	62.61%
Industrial (4808)	85,959	60,230		90,346	150,158	140,939	-6.14%
Public Authority (482)	34,545	31,274		46,911	52,996	73,181	38.09%
Service to other systems	133,014	108,802		163,203	195,662	134,678	-31.17%
Total Wastewater revenues	1,607,540	1,494,823		2,242,235	2,236,784	3,377,967	128.99%
Other operating revenues:							
Forfeited Discounts (470)	3,885	3,146		4,719	5,688	3,680	
Miscellaneous (483) & (487)	137,391	161,328		188,992	405,370	167,743	
Total operating revenues	1,748,816	1,659,297		2,435,946	2,647,842	3,549,390	34.05%
OPERATING EXPENSES							
Operation and Maintenance Expenses							
Operation:							
Supervision and labor	40,254	64,487		96,731	73,392	72,906	100.00%
Power and fuel	83,625	67,851		91,777	55,841	69,550	24.55%
Other operating supplies, expense	69,103	19,962		29,943	115,000	25,000	-78.26%
Transportation	815	18,265		18,265	1,551	22,325	1339.39%
Chemicals	145,568	124,774		187,161	214,600	165,515	-22.87%
Total Operation	339,366	295,339		423,877	460,384	355,296	-22.83%
Maintenance:							
Collection system	39,994	126,764		190,147	87,029	88,282	1.44%
Pumping equipment	30,668	18,267		27,401	33,105	25,692	-22.39%
Treatment and disposal plant equipment	21,492	20,260		30,391	45,190	30,059	-33.48%
General plant strucctures and equipment	267,292	157,963		236,944	314,792	186,939	-40.62%
Total Maintenace	359,445	323,255		484,883	480,116	330,972	-31.06%
Customer Accounts							
Accunting and collecting	68,489	20,611		30,917	18,797	24,626	31.01%
Administrative and general:							
Salaries & Benefits	380,753	321,476	#	482,214	360,895	421,642	16.83%
Office supplies	21,583	22,440		33,660	22,000	24,150	9.77%
Outside services employed	115,529	129,676		194,513	400,000	150,275	-62.43%
Insurance	32,621	32,010		32,010	34,300	32,978	-3.85%
Miscellaneous	9,314	5,675		8,513	7,650	34,500	350.98%
Vehicle	9,960	48,862		73,293	16,000	39,375	146.09%
Total administrative and general	569,761	560,139		824,203	840,845	702,920	-16.40%
Total operation and maintenance	1,337,062	1,199,345		1,763,879	1,800,142	1,413,814	-21.46%
Depreciation:							
Depreciation (403)	(484,477)	(152,000)		(228,000)	406,843	(117,420)	-128.86%
Taxes (408)	26,422	26,410		39,615	37,194	34,125	-8.25%
Total operating expenses	879,007	1,073,755		1,575,494	2,244,179	1,330,519	-40.71%
Operating income	869,809	585,543		860,452	403,663	2,218,871	449.68%
NON-OPERATING REVENUES							
Interest Income (419)	163,730	100,995		151,493	42,000	136,310	224.55%
Interest Expense (431)	(197,402)	(67,200)		(100,800)	215,105	(51,925)	-124.14%
Other Non-Operating Income (421)	462	(291)		(437)	(106)	3,175	100.00%
Total Non-Operating (Income)/Expense	(60,339)	44,676		67,014	256,999	87,560	-65.93%
NET INCOME/(LOSS)	**809,470**	**630,219**		**927,466**	**660,661**	**2,306,431**	**249.11%**

COLUMBUS WASTEWATER DEPARTMENT
Detailed Wastewater Operation and Maintenance Expenses
Projected 2025 Year End for 2026 Budget

		Actual 12/31/2024 2024	Thru Aug YTD 12/31/2025 2025	Expected 2025	Budget 12/31/2025 2025	Budget 2026	*% Budget Increase*
60-480-60-0000	Metered Sales to Customers-RES	997,651	958,303	1,437,455	1,354,141	2,242,430	**66%**
60-480-70-0000	Metered Sales to Customers-COM	249,677	239,405	359,108	338,673	560,208	**65%**
60-480-80-0000	Metered Sales to Customers-IND	85,959	60,230	90,346	150,158	140,939	**-6%**
60-480-90-0000	Metered Sales to Customers-MUL	106,694	96,808	145,212	145,153	226,530	**0%**
60-482-00-0000	Svc to Pub Authorities	34,545	31,274	46,911	52,996	73,181	**38%**
	Total	1,474,526	1,386,021	2,079,031	2,041,121	3,243,289	33%
60-483-00-0000	Svc to Other Sys	-	-	-	-	-	
60-483-00-1100	Svc to Other Sys-Elba	11,109	6,676	10,014	18,663	8,565	**-54%**
60-483-00-1200	Svc to Other Sys-Fall River	121,905	102,126	153,189	176,999	126,113	**-29%**
	Total Other Sewer	133,014	108,802	163,203	195,662	134,678	-41%
	Total Sewer Utility-Public Charges	1,607,540	1,494,823	2,242,235	2,236,784	3,377,967	-4%
60-485-00-0000	Cust Forfeited Disc	3,885	3,146	4,719	5,688	3,680	**100%**
	Total	3,885	3,146	4,719	5,688	3,680	
						-	
60-483-00-1300	Svc to Other Sys-Water Qual Tr	65,109	65,109	67,664	66,000	65,750	**0%**
60-483-00-1400	Svc to Other Sys-To Discharge	46,575	66,840	80,260	257,970	63,693	**-75%**
60-483-00-1500	Svc to Other Sys-High Streng D	21,299	21,483	32,225	74,400	27,750	**-63%**
60-487-00-0000	Misc Oper Rev	3,208	7,896	8,844	4,000	7,550	**100%**
60-487-00-9000	Misc Oper Rev-Connection Fees	1,200	-	-	3,000	3,000	**0%**
	Total Miscellaneous Revenue	137,391	161,328	188,992	405,370	167,743	-10%
	Total Operating Revenue	1,748,816	1,659,297	2,435,946	2,647,842	3,549,390	134%
						-	
	Supervision and Labor						
60-820-10-0000	Supervsn and Labor L	40,254	59,654	89,481	68,408	68,066	**100%**
60-820-20-0000	Supervsn and Enginerring supp	-	4,833	7,250	4,984	4,840	**100%**
	Total	**40,254**	**64,487**	**96,731**	**73,392**	**72,906**	-24.63%
	Pumping Expenses						
60-821-00-0000	Pwr and Fuel for Pmping	-	-	-	-		
60-822-00-0000	Pwr and Fuel-Aeration Eqp	83,625	67,851	91,777	55,841	69,550	**25%**
	Total Pumping Expenses	**83,625**	**67,851**	**91,777**	**55,841**	**69,550**	-24.22%
	Water Treatment Expenses						
	Water Treatment Labor and Expenses						
60-826-00-0000	Oth Chemicals-Sewage Trtmt	145,568	124,774	187,161	214,600	165,515	**-23%**
	Total	**145,568**	**124,774**	**187,161**	**214,600**	**165,515**	-11.57%
60-827-00-0000	Oth oper Supplies and Exp	29,204	18,721	28,082	115,000	25,000	**-78%**
60-827-00-1000	Oth Oper Supplies & Exp-Wa/Ph	39,899	1,240	1,861	-	-	**#DIV/0!**
	Total	**69,103**	**19,962**	**29,943**	**115,000**	**25,000**	-16.51%
60-828-00-0000	Transportation Exp	815	18,265	18,265	1,551	22,325	**1339%**
	Total	**815**	**18,265**	**18,265**	**1,551**	**22,325**	22.23%
60-831-00-0000	Maint of Sewage Clction Sys	19,297	92,976	139,463	53,240	53,240	**0%**
60-831-10-0000	Maint of Sewage Clction Sys L	20,697	33,789	50,683	33,789	35,042	**4%**
	Total	**39,994**	**126,764**	**190,147**	**87,029**	**88,282**	-53.57%
60-832-00-9000							
60-832-00-0000	Maint-Clct Sys Pmp Eqp	20,238	15,162	22,743	30,000	23,354	**-22%**
60-832-10-0000	Maint-Clct Sys Pmp Eqp L	10,430	3,105	4,658	3,105	2,338	**-25%**
60-832-20-0000	Rentals	-	-	-	-	-	**100%**
	Total	**30,668**	**18,267**	**27,401**	**33,105**	**25,692**	-6.24%
60-833-00-0000	Maint-Trtmt, Dispose Plt Eqp	6,772	12,071	18,106	37,000	18,000	**-51%**
60-833-10-0000	Maint-Trtmt, Dispose Plt Eqp L	14,720	8,190	12,285	8,190	12,059	**47%**
	Total	**21,492**	**20,260**	**30,391**	**45,190**	**30,059**	-1.09%
60-834-00-0000	Maint-Genl Plt Struct & Eqp	154,500	58,127	87,190	214,956	60,350	**-72%**
	Total	**154,500**	**58,127**	**87,190**	**214,956**	**60,350**	-30.78%
60-834-10-0000	Maint-Genl Plt Struct & Eqp L	112,791	99,836	149,754	99,836	126,589	**27%**

	Total	112,791	99,836	149,754	99,836	126,589	(0.15)
	Total Water Treatment Expenses	574,932	486,256	720,252	811,267	543,812	(0.24)
	Customer Accounts Expense						
60-903-00-0000	Customer Records & Clct Exp	56,479	8,815	13,222	7,000	9,950	**42%**
60-903-10-0000	Customer Records & Clct Exp L	12,011	11,797	17,695	11,797	14,676	**24%**
	Total Customer Accounts Expense	**68,489**	**20,611**	**30,917**	**18,797**	**24,626**	**(0)**
	Administrative and General Expenses						
60-920-10-0000	Admin & General Salaries L	233,756	184,607	276,911	184,607	232,304	**26%**
	Total	**233,756**	**184,607**	**276,911**	**184,607**	**232,304**	**(0)**
60-921-00-0000	Ofc Supplies and Exp	21,521	22,377	33,566	22,000	24,150	**10%**
60-921-00-1000	Ofc Supplies & Exp- Iss/Prem/P	63	63	94	-		**#DIV/0!**
	Total	**21,583**	**22,440**	**33,660**	**22,000**	**24,150**	**(0)**
60-923-00-0000	Outside Svcs Employed	115,529	129,676	194,513	400,000	150,275	**-62%**
	Total	**115,529**	**129,676**	**194,513**	**400,000**	**150,275**	**(0)**
60-924-00-0000	Property Insurance	29,024	28,893	28,893	30,000	29,760	**-1%**
60-925-00-0000	Injuries and Damages	3,597	3,118	3,118	4,300	3,218	**100%**
	Total	**32,621**	**32,010**	**32,010**	**34,300**	**32,978**	**1**
60-926-10-9262	Employee P&B Holiday	8,635	10,601	15,901	14,008	13,781	**100%**
60-926-10-9263	Employee P&B Sick Leave	-	-	-	-	-	**0%**
60-926-10-9264	Employee P&B School	12,595	8,570	12,855	11,000	10,696	**-3%**
60-926-10-9265	Employee P&B Funeral	-	1,055	1,583	-	-	**0%**
60-926-20-6272	Employee P&B Vision Insurance	-	-	-	-	-	**0%**
60-926-20-9260	Employee P&B WI Retirement	33,764	25,450	38,175	32,769	32,550	**-1%**
60-926-20-9266	Employee P&B Clothing Allowanc	1,945	1,418	2,127	10,000	5,050	**100%**
60-926-20-9267	Employee P&B Health Insurance	81,434	82,861	124,291	99,379	118,120	**19%**
60-926-20-9268	Employee P&B Life Insurance	966	1,151	1,726	2,316	1,431	**-38%**
60-926-20-9270	Employee P&B Cell Phone	1,025	990	1,485	980	1,170	**100%**
60-926-20-9271	Employee P&B Dental Insurance	4,422	4,264	6,397	5,210	5,865	**100%**
60-926-20-9272	Employee P&B Vision Ins	576	509	763	626	675	**100%**
60-926-20-9273	Employee Pen & Ben GASB 68	-	-	-	-	-	**0%**
60-926-20-9274	OPED Exp GASB 75	1,635	-	-	-	-	**#DIV/0!**
	Total	**146,997**	**136,868**	**205,303**	**176,288**	**189,338**	**#DIV/0!**
60-930-00-0000	Misc General Exp	9,254	3,410	5,115	7,500	4,850	**-35%**
60-930-10-0000	Misc General Exp - Labor	-	594	891	-	-	**0%**
60-930-20-9351	Misc General Exp Supplies & Ex	-	-	-	-	-	**100%**
60-932-00-0000	Maint of General Plt	60	1,671	2,507	150	15,250	**100%**
60-933-00-0000	Vehicle Clearing	9,960	48,862	73,293	16,000	39,375	**146%**
	Merit and Performance Raises					14,400	
	Total Misc	19,274	54,537	81,806	23,650	73,875	212%
	Total Administrative & General Expenses	638,250	580,750	855,120	859,642	727,546	(0.15)
60-403-00-0000	Depreciation Expense	(484,477)	(152,000)	(228,000)	406,843	(117,420)	**-129%**
	Total Depr Exp	(484,477)	(152,000)	(228,000)	406,843	(117,420)	(1.29)
60-408-00-0000	Taxes	-	-	-	37,194		**-100%**
60-408-20-4082	Taxes Social Security	26,422	26,410	39,615	-	34,125	
	Toal Taxes	26,422	26,410	39,615	37,194	34,125	(1.00)
	NON-OPERATING REVENUES						
60-419-00-0000	Interest and Dividends Income	163,730	100,995	151,493	42,000	136,310	**225%**
60-427-00-0000	Interest on Long-Term Debt	(197,402)	(67,200)	(100,800)	215,105	(51,925)	**-124%**
60-428-00-4280	Amort of Debt Disc and Exp	(27,130)	11,172	16,758	-		**0%**
60-439-00-0000	Approp Income Muni Funds	-	-	-	-		**0%**
60-439-10-0000	Approp Income Muni Funds Labor	462	(291)	(437)	(106)	(325)	**100%**
60-421-00-4211	Gain/Sale of Fixed Assets	-	-	-	-	3,500	**100%**
	Total Non-Operating Revenue (Exp)	(60,339)	44,676	67,014	256,999	87,560	300%
	NET INCOME/(LOSS)	**809,470**	**630,219**	**927,466**	**660,661**	**2,306,431**	**500%**

COLUMBUS UTILITIES

2026 Budget - Capital Projects and Additions

November 14, 2025

Sewer Utility Needs for FY 2026

Item	Cost	Comments	Funding
1 2026 Street Projects	$ 358,700.00	School Street 2026	Borrowing
2 Collection System Work	$ 450,000.00	Repair work on 20% of collection system; jetting, televising, lining, grout work, etc.	Borrowing
3 Sand Filter Rehab	$ 60,000.00	Isolation Valves, Sand Replacement, other repair work/engineering	Borrowing
4 Biosolids Handling/Project Design/Planning	$ 298,115.00	Engineering and design portion of project to begin construction in 2027	Borrowing
5 Effluent Sampling/Metering	$ 135,000.00	New Sample location and sampling process needed for Effluent Samples/Metering	Borrowing
6 PLC/Fiber Installation Upgrade	$ 75,000.00	City Wide Install of updated comms cable.	Borrowing
7 Phos. Removal	$ 60,000.00	Chem Scan and replace chemical pumps	Borrowing
8 Scum Pumps & Flanges	$ 50,000.00	Replacement of all scum/sump pumps in WWTP and flanges that are worn including piping.	Borrowing
9 Birdsey Lift Station	$ 75,000.00	PLC/SCADA control Panel	Borrowing
10 John Deere 344 P Compact Wheel Loader	$ 180,000.00	Replace the 624P wheel loader	Revenues
11 Hughes (James St) Lift Station	$ 75,000.00	Replace Forcemain at Hughes (James St) Lift Station	Revenues
12 2026 Dodge 3500 Super Crew Truck	$ 69,314.00	Replace 2012 Chevy Pickup	Revenues
13 Equipment for Lift Stations	$ 50,000.00	Portable Generator and Trailer for Emergencies	Revenues
14 Tools	$ 15,000.00	Outfit the Hoist Truck	Revenues
15 Blower Filter Intakes	$ 13,000.00	Replace Intake Filter Housings for Blowers	Revenues
16 Equipment for Collection Systems	$ 10,000.00	Hot Water Pressure Washer for Pump Maintenance	Revenues
17 Belts and Seam Wire	$ 8,425.00	Spare Parts on Hand for Gravity Belt Filter Press	Revenues
18 Lab Equipment	$ 5,370.00	Thermo Scientific Water Filtration System	Revenues
Borrowing Total	$ 1,561,815.00		
Revnue Total	$ 426,109.00		
SUB TOTAL	**$ 1,987,924.00**		

Water Utility Needs for FY 2026

Item	Cost	Comments	Funding
1 2026 Street Projects	$ 652,920.00	2026 School Street Project	Borrowing
2 2026 Water Main Loop	$ 571,320.00	Heritage Way Water Main Loop	Borrowing
3 WP#2 Softener Reconditioning & Repainting	$ 949,915.00	Recondition the Zeolite Softeners & Repaint the interior of the Vessels	Borrowing
WP #2 MCC Replacement	$ 390,085.00	MCC Electrical Buckets and Panel Replacement	Borrowing
4 PLC/Fiber Installation Upgrade	$ 50,000.00	City Wide Install of updated comms cable.	Borrowing
5 SCADA Upgrade	$ 34,600.00	SCADA Upgrade-Computer/Software Upgrade	Borrowing
6 Plant #3 Land Search	$ 40,000.00	Plant #3 Land Search Engineering and Testing	Revenues
7 WP#2 Dehumidifier 1 of 4 Replaceme	$ 22,000.00	Dehumidifier #1	Revenues
8 Meter Test Bench	$ 55,655.00	Water Meter Test Bench with Plumbing	Revenues
9 2026 Dodge 3500 Super Crew Truck	$ 31,285.00	Replacement for Truck #23-1/2 Electric and 1/2 Water	Revenues

10 Equipment	$ 23,603.00	Leak Detector/Listening Device	Revenues
11 2026 UTV	$ 15,000.00	New 2026 UTV with Sprayer	Revenues
12 Equipment	$ 9,000.00	Replacement for 2006 Husler Lawnmower	Revenues
13 Facility Maintenance	$ 5,000.00	Sealcoat parking Lot- 1/2 Electric and 1/2 Water	Revenues
14 Testing Equipment/Tools	$ 5,500.00	Hach DR 99, Cutoff Saw	Revenues
Borrowing Total	$ 2,648,840.00		
Revnue Total	$ 207,043.00		
SUB TOTAL	**$ 2,855,883.00**		

Electric Utility Needs for FY 2026

Item	Cost	Comments	Funding
1 Complete 4.16kV conversion	$ 970,000.00	Covert the remainder of the 4.16kV to 12.47kV via contract and done before failure of Substation #1.	Borrowing
2 Transformers (Stock/hospital Project/APC)	$ 601,000.00	Purchased for Hospital project and APC as well as inventory needs in our yard.	Borrowing
3 Citrcuit 202/302	$ 250,000.00	Circuit tie to 203/302/split over two years	Borrowing
4 Hospital Expansion Project Equipent Order	$ 320,000.00	Equipment needed to perform hospital work in 2026.	Borrowing
5 Circuit 403	$ 62,000.00	Reroute Circuit 403	Borrowing
6 PLC/Fiber Installation Upgrade	$ 50,000.00	City Wide Install of updated comms cable.	Borrowing
7 Decommission Substation #1	$ 10,000.00	Turn Off and scrap Substation #1. Scrap value may be less than disposal costs.	Revenues
8 Reconnect Padmount Step-Down	$ 10,000.00	Unit on Ludington & HWY 89 should be reconnected so it is ready to serve load	Revenues
9 2026 Dodge 3500 Super Crew Truck	$ 31,285.00	Replacement for Truck #23-1/2 Electric and 1/2 Water	Revenues
10 2026 UTV	$ 15,000.00	New 2026 UTV with Sprayer	Revenues
11 Equipment	$ 15,000.00	Thumper (Uderground Fault Locator	Revenues
12 Trailer	$ 14,839.64	Refurbish the Double Axel Reel Trailer	Revenues
13 Equipment	$ 9,000.00	Replacement for 2006 Husler Lawnmower	Revenues
14 Overhead & Underground Line Tools	$ 8,844.00	Cable Cutter, (2) 6 Ton Cut/Crimp Tools	Revenues
15 Facility Maintenance	$ 5,000.00	Sealcoat parking Lot-1/2 Electric and 1/2 Water	Revenues
16 Overhead Equipment	$ 3,500.00	Hot Arm Refurbishment	Revenues
17 Tools	$ 2,761.00	Hammer Drill, Fish Tape, Brush Cutter, Light Tower	Revenues
Borrowing Total	$ 2,273,000.00		
Revnue Total	$ 105,229.64		
SUB TOTAL	**$ 2,378,229.64**		

Borrowing Total	$ 6,483,655.00
Revnue Total	$ 738,381.64
GRAND TOTAL	**$ 7,222,036.64**