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
3	2026 Budget prepared with a 8% increase in dental and 10% in health insurance rates vs. 2025.
4	2026 budget prepared anticipating approximatley +3% increase in operating wages/salaries and +3% Administration roles.
5	AT&T & Charter Pole Attachments were increased by 3%, per contracts.
6	ACEC capacity payment of $29,400 is expected in 2026 for Sub # 4.
7	School Benefits maintained due to Mason Mosher being in the Lineman Apprencfticeship Program and Dalton Hiley being in the Meter Technician Apprenticeship Program.
8	Proposed capital projects and correlating debt issuance funds are shown.
9	ATC Dividends are included in Electric Interest Income.

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	2,814,307	2,495,263	2,523,685	1.1%
Commercial Sales (442) GS = <50 KW for 3 consec months	938,479	906,561	1,082,164	992,969	1,005,934	1.3%
Small Power Sales (443) CP - 1 = demand <200 KW	840,404	825,823	1,058,907	889,251	928,784	4.4%
Large Power Sales (443-82) CP-2 = demand <1000 KW	813,640	825,426	974,541	926,873	917,614	-1.0%
Industrial Power Sales (443-83) CP-3 = demand >1000 KW	2,528,744	2,718,086	3,447,431	2,861,288	3,172,569	10.9%
Public Street Lighting (444-91)	121,412	126,151	142,808	127,273	126,724	-0.4%
Athletic Field Lighting (444-92)	1,129	1,801	2,559	1,625	1,775	9.2%
Interdepartmental Sales (448)	12,734	9,764	8,533	10,000	6,500	-35.0%
Total Sales Electricity	**7,635,459**	**7,769,656**	**9,531,251**	**8,304,542**	**8,683,585**	**4.6%**
Other Operating Revenues						
Forfeited Discounts (450)	8,500	9,543	8,639	9,000	6,675	-25.8%
Rents From Electric Property (454)	71,350	72,595	73,895	72,600	75,230	3.6%
Other Electric Revenues (456)	5,875	8,338	25,989	5,000	5,000	0.0%
Total Other Operating Revenues	85,725	90,476	108,523	86,600	86,905	0.4%
Total Operating Revenues	**7,721,184**	**7,860,132**	**9,639,773**	**8,391,142**	**8,770,490**	**4.5%**
OPERATING EXPENSES						
Operation and Maintenance Expenses						
Purchased Power (555)	5,963,618	5,876,297	7,044,626	6,364,872	6,719,577	5.6%
Distribution Expenses	293,389	327,063	337,151	354,146	298,728	-15.6%
Customer Accounts Expenses	102,935	96,976	76,224	116,400	88,476	-24.0%
Sales Expenses	125,255	51,980	16,507	32,905	17,683	-46.3%
Administrative and General Expenses	746,192	654,485	954,209	810,176	880,332	8.7%
Taxes (Non-Tax Equivalent)	-	-	-	-	-	
Total Operation and Maint. Expenses	**7,231,389**	**7,006,801**	**8,428,718**	**7,678,499**	**8,004,795**	**4.2%**
Depreciation Expense (403) - Utility Financed	505,551	526,026	559,000	508,206	505,000	-0.6%
Depreciation Expense (403) - CIAC	56,138	52,330	67,500	60,000	61,200	2.0%
Taxes (Tax Equivalent) (408)	262,657	274,639	286,634	300,648	267,170	-11.1%
Total Operating Expenses	8,055,735	7,859,796	9,341,852	8,547,353	8,838,165	3.4%
Net Operating Income	**(334,551)**	**335**	**297,922**	**(156,211)**	**(67,675)**	**-56.7%**
Operating Income - CIAC						
NON-OPERATING REVENUES						
Merchandising & Jobbing Revenue (415)	-	52,745	-	-	-	0.0%
Merchandising & Jobbing Expense (416)	(1,003)	(67,777)	-	-	-	0.0%
Interest Income (419)	101,449	104,640 -	99,270 -	93,000	95,830	3.0%
Other Income Deductions (426)	-	- -	(508) -	-	-	#DIV/0!
Interest Expense (427 & 430)	(10,100)	(9,064) -	(10,800) -	(18,903)	(9,792)	-48.2%
Amortization of Debt Issuance Expense (4280)						#DIV/0!
Amoritization of Loss on Adv. Refunding (4281)						#DIV/0!
Amoritization of Bond Premium (4282)						#DIV/0!
Amortizaton of Debt Discount & Expenses (428)	2,568	(8,604) -	5,454 -	(2,400)	2,400	0.0%
Other Non-Operating Income (421)	11,340	1,456 -	451,111 -	169,000	12,000	-92.9%
Total Non-Operating (Income)/Expense	104,255 -	73,396 -	544,527 -	240,697	100,438	-58.3%
	-					
NET INCOME/(LOSS)	**(230,297)**	**73,732**	**842,449**	**84,486**	**32,763**	**-61.2%**

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	2,523,685	1%
30-440-61-0010	Residential Sales - City	2,300,057	2,444,516	1,919,433	2,789,150	-		
30-440-61-0011	Residential Sales PCAC - City	6,761	(160,149)	(39,916)	(59,874)	-		
30-440-61-0012	Res Sales Renew Engy - City	3,491	3,379	2,382	3,574	-		
30-440-61-0020	Residential Sales - Twn Clumbs	4,668	4,883	4,210	6,315	-		
30-440-61-0021	Residential Sales PCAC - TofC	48	(290)	(35)	(53)	-		
30-440-61-0030	Residential Sales Town of Elba	63,823	68,294	51,387	77,080	-		
30-440-61-0031	Residential Sales PCAC - TofE	69	(4,589)	(1,257)	(1,885)	-		
					-			
30-442-71-0010	S C/I Sales City1Ph	344,805	383,314	301,521	437,281	992,969	1,005,934	1%
30-442-71-0011	S C/I City1Ph PCAC	(462)	(27,002)	(8,253)	(12,380)	-		
30-442-71-0012	S C/I City1Ph Renew Engy	48	48	36	54	-		
30-442-71-0030	S C/I Town of Elba 1Ph	2,369	2,494	1,365	2,047	-		
30-442-71-0031	S C/I Town of ELba 1 Ph PCAC	(15)	(111)	(29)	(43)	-		
30-442-72-0010	S C/I Sales City 3Ph	581,911	579,986	468,978	663,466	-		
30-442-72-0011	S C/I City 3Ph PCAC	(1,491)	(43,639)	(14,536)	(21,804)	-		
30-442-72-0012	S C/I City 3Ph Renewal Energy	744	744	558	837	-		
30-442-72-0030	S C/I Town of Elba 3Ph	9,371	10,231	7,926	11,888	-		
30-442-72-0031	S C/I Town of Elba 3Ph PCAC	(119)	(887)	(466)	(698)	-		
30-442-93-0010	S C/I Security Lights City	1,325	1,412	1,022	1,533	-		
30-442-93-0011	S C/I Scurity Light City PCAC	(6)	(30)	(11)	(17)	-		
					-			
30-443-81-0010	Lg C/I Sales Small Pwr CP-1	843,074	902,839	728,619	1,092,929	889,251	928,784	4%
30-443-81-0011	Lg C/I Small Power CP-1 PCAC	(3,870)	(78,217)	(23,581)	(35,372)	-		
30-443-81-0012	Lg C/I Sml Pwr CP-1 Renew Engy	1,200	1,200	900	1,350	-		
					-			
30-443-82-0010	Lg C/I Sales Large Power CP-2	765,689	852,921	643,535	965,302	926,873	917,614	-1%
30-443-82-0011	Lg C/I Large Power CP-2 PCAC	(994)	(70,348)	(21,410)	(32,115)	-		
30-443-82-0030	Lg C/I Sales Large Power Elba	48,946	42,854	27,569	41,354	-		
					-			
30-443-82-0031	Lg Commer and Indust Sales PCA	(1,253)	(2,270)	(634)	(951)	-		
30-443-83-0010	Lg Commer and Indust Sales Ind	2,536,713	3,005,774	2,378,340	3,567,510	2,861,288	3,172,569	11%
30-443-83-0011	Lg Commer and Indust Sales PCA	(11,696)	(290,399)	(80,248)	(120,373)	-		
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	94,263	141,394	127,273	126,724	0%
30-444-91-0011	Public Str and Hwy Lighting PC	(284)	(2,233)	(723)	(1,085)	-		
30-444-91-0030	Public Str and Hwy Lighting El	2,327	2,302	1,694	2,542	-		
30-444-91-0031	Public Str and Hwy Lighting PC	(17)	(98)	(29)	(43)	-		
					-			
30-444-92-0010	Public Str and Hwy Lighting At	1,102	1,878	2,012	2,517	1,625	1,775	9%
30-444-92-0011	Public Str and Hwy Lighting PC	27	(76)	28	42	-		
					-			
30-448-95-0010	Interdepartmental Sales City	12,856	10,860	5,556	8,333	10,000	6,500	-35%
30-448-95-0011	Interdepartmental Sales PCAC -	(122)	(1,096)	133	200	-		
	Total Sales Electricity	7,635,459	7,769,656	6,451,167	9,531,251	8,304,542	8,683,585	
30-450-00-0000	Forfeited Discs	-	-	-	-	9,000	6,675	-26%
30-450-00-0010	Forfeited Discs Forfeited Disc	7,462	9,231	5,508	8,262	-		
30-450-00-0020	Forfeited Discs Forfeited Disc	1	-	4	5	-		
30-450-00-0030	Forfeited Discs Forfeited Disc	254	312	248	372	-		
					-			
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	21,276	24,413	5,000	5,000	0%
30-456-20-0000	Oth Elect Rev Supplies & Expen	982	1,316	1,050	1,575	-		

	Total Other Operating Revenues	85,753	90,476	79,732	108,523	86,600	86,905	0%
	Total Operating Revenues	**7,721,212**	**7,860,132**	**6,530,899**	**9,639,773**	**8,391,142**	**8,770,490**	5%
	Other Power Supply Expenses							
30-555-00-0000	Purchased Power (555)	5,963,618	5,876,297	4,363,084	7,044,626	6,364,872	6,719,577	
	Total Other Power Supply Expenses	**5,963,618**	**5,876,297**	**4,363,084**	**7,044,626**	**6,364,872**	**6,719,577**	6%
	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	-	3,500	175%
30-582-20-0000	Station Exp Supplies & Expense	2,055	1,333	5,489	6,434	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	475	
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	300	
30-584-20-0000	UG Line Exp Supplies & Expense	12,535	13,344	8,683	13,024	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	5,115	7,673	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	-	-	-	-		11%
30-588-10-0000	Misc Dist Exp Labor	72,872	114,724	80,694	121,041	110,996	109,775	
30-588-10-5883	Misc Dist Exp Labor Indirect W	441	-	-	-	-		
30-588-20-0000	Misc Dist Exp Supplies & Expen	11,392	26,332	26,471	39,707	-	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	4,988	5,981	450	1,000	122%
30-592-10-0000	Maint of Station Eqp Labor	4,508	12,973	20,527	22,541	6,675	8,666	130%
30-592-20-0000	Maint of Station Eqp Supplies	2,125	49,579	391	587	1,000	9,000	
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)	-	-	-		105%
30-593-10-0000	Maint of OH Lines Labor	39,200	29,573	32,254	48,381	26,173	44,750	
30-593-10-5932	Maint of OH Lines Labor / Tree	13,578	7,238	23,052	24,579	6,816	25,225	
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	11,755	13,632	10,604	12,525	
30-594-10-5942	Maint of UG Lines Labor Electr	1,132	932	924	1,385	824	1,070	
30-594-20-0000	Maint of UG Lines Supplies & E	57,722	9,858	2,507	3,760	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	207	30%
30-596-10-0000	Maint of Str Light, Signal Sys	9,378	10,227	2,918	3,527	8,044	3,350	-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	2,859	4,288	3,397	4,425	19%
30-597-20-0000	Maint of Meters Supplies & Exp	1,572	-	-	-	500	200	
	Total Distribution Expenses	**293,389**	**327,063**	**242,368**	**337,151**	**354,146**	**298,728**	-16%
	Customer Accounts Expenses							
30-902-10-0000	Meter Reading Exp Labor	-	71	-	-	81	105	28%

30-902-20-0000	Meter Reading Exp Supplies & E	10,440	12,326	9,944	14,916	12,723	16,408	
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	24,643	36,964	66,749	49,819	-30%
30-903-10-9033	Customer Records & Clct Exp Di	4,765	2,788	1,251	1,876	2,806	1,044	
30-903-20-0000	Customer Records & Clct Exp Su	31,284	20,809	15,178	22,467	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**	**51,016**	**76,224**	**116,400**	**88,476**	-24%
	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	4,233	349	1,525	1,525	
30-916-00-0000	Misc Sales Exp	5,613	2,450	550	825	2,983	908	
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**	**15,005**	**16,507**	**32,905**	**17,683**	-46%
	Administrative and General Expenses							
30-920-00-0000	Admin & General Salaries	-	-	-	-	-		
30-920-10-0000	Admin & General Salaries Labor	256,322	253,411	194,300	291,450	259,859	271,000	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	39,559	53,838	46,434	48,525	
30-923-20-0000	Outside Svcs Employed Supplies	19,468	38,391	82,237	86,605	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)	(7,608)	(71,412)	(7,500)	(10460)	39%
30-926-10-9261	Employee P&B Sick Payout Benft	-	-	-	-	1,000	1,000	0%
30-926-10-9262	Employee P&B Holiday	7,597	11,932	9,451	14,176	11,094	12,620	14%
30-926-10-9264	Employee P&B School	37,163	58,663	41,019	61,529	43,357	47,926	11%
30-926-10-9265	Employee P&B Funeral/MISC	1,490	1,024	1,021	1,531	908	1,561	72%
30-926-10-9266	Employee P&B Vac Payout Benft	-	1,076	-	-	1,617	1,500	-7%
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	29,980	44,970	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	63,810	95,715	88,919	96,060	8%
30-926-20-9268	Employee P&B Life Ins	549	677	469	703	1,059	1,139	8%
30-926-20-9270	Employee P&B Cell Phone	838	975	718	1,076	1,900	1,900	0%
30-926-20-9271	Employee P&B Dental Ins	3,755	4,103	3,631	5,446	4,701	5,278	12%
30-926-20-9272	Employee P&B Vision Ins	517	567	471	707	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	33,040	49,560	23,863	30,511	
30-930-20-0000	Misc Gen Exp S&E	13,862	11,939	11,483	17,224	13,000	17,264	
30-933-00-0000	Vehicle Clearing	39,655	49,022	43,708	65,561	52,000	54,650	3%
30-933-10-0000	Vehicle Clearing Labor	31,616	34,976	30,198	45,297	29,522	30,942	
30-933-20-0000	Vehicle Clearing S&E	44,538	60,859	29,942	74,913	75,000	76,200	
30-933-30-0000	Vehicle Clearing Transportatio	(2,370)	-	-	-	-		
30-932-00-0000	Maint of General Plt	-	650	-	-	-		71%
30-932-10-0000	Maint of General Plt Labor	41,244	43,435	52,578	63,866	37,050	60,575	
30-932-20-0000	Maint Gen Plant S&E	3,947	8,076	8,997	13,495	7,500	15,700	
	Total Administrative and General Expenses	**746,192**	**654,485**	**704,503**	**954,209**	**810,176**	**880,332**	9%
	Total Operation and Maintenance Expenses-PSC	**7,231,389**	**7,006,801**	**5,375,975**	**8,428,718**	**7,678,499**	**8,004,795**	4%
	Total Operation and Maintenance Expenses	**7,231,389**	7,006,801	5,375,975	**8,428,718**	**7,678,499**	**8,004,795**	4%
30-403-00-0000	Depreciation Expense	505,551	526,026	330,000	559,000	508,206	505,000	-1%

30-403-00-0001	Depreciation Expense Pole Rent	56,138	52,330	45,000	67,500	60,000	61,200	100%
	Total Taxes	**561,689**	**578,356**	**375,000**	**626,500**	**568,206**	**566,200**	**0%**
30-408-00-0000	Taxes	-	-	-	-	-		
30-408-20-4081	Taxes Property Tax Equivalent	212,958	217,357	150,000	225,000	236,447	211,140	-11%
30-408-20-4082	Taxes Social Security	37,388	45,155	32,159	50,239	51,646	44,407	-14%
30-408-20-4083	Taxes Gross Receipts Tax	4,752	4,084	1,902	2,853	4,990	2,910	-42%
30-408-20-4084	Taxes PSC Remainder Assessment	7,558	8,042	-	8,542	7,565	8,713	15%
	Total Taxes	**262,657**	**274,639**	**184,061**	**286,634**	**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	66,180	99,270	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)	(7,200)	(10,800)	(18,903)	(9,792)	-48%
30-428-00-4280	Amort of Debt Disc and Exp	2,568	(8,604)	3,636	5,454	(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	10,000	100%
	Total Non-Operating/Misc Income	**104,255**	**73,396**	**508,018**	**544,527**	**240,697**	**100,438**	**-58%**
	NET INCOME/(LOSS)	**(230,269)**	**73,732**	**1,103,881**	**842,449**	**84,486**	**32,763**	

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						
Unmetered Sales (460)						
Metered Sales						
Residential (4611)	770,164	822,512	926,089	850,408	953,871	12.2%
Commercial (4610 & 4612)	194,634	216,668	268,933	222,338	277,001	24.6%
Industrial (4613)	62,109	62,818	59,097	70,230	60,870	-13.3%
Deduct Meter Charges (4614)	716	503	908	691	935	35.3%
Multi Family (4615)	57,592	66,518	70,381	69,097	72,492	4.9%
Public Authority (464)	29,930	38,634	45,777	45,861	47,150	2.8%
Total Metered Sales	**1,115,144**	**1,207,653**	**1,371,183**	**1,258,625**	**1,412,319**	12.2%
Private Fire Protection (462)	37,968	37,975	42,714	39,117	43,995	12.5%
Public Fire Protection (463)	441,742	475,133	541,902	487,929	558,159	14.4%
Total Sales of Water	**1,594,855**	**1,720,762**	**1,955,799**	**1,785,671**	**2,014,473**	12.8%
Other Operating Revenues						
Forfeited Discounts (470)	5,810	3,406	3,429	3,828	3,531	-7.7%
Other Water Revenues (474)	5,961	(3,512)	6,187	4,288	5,700	32.9%
Total Other Operating Revenues	11,770	(106)	9,615	8,115	9,231	13.8%
Total Operating Revenues	**1,606,625**	**1,720,656**	**1,965,415**	**1,793,786**	**2,023,705**	12.8%
OPERATING EXPENSES						
Operation and Maintenance Expenses						
Maintenance of Wells (614)	-		-	-	-	
Pumping Expenses	43,559	43,079	45,770	41,448	43,481	4.9%
Water Treatment Expenses	210,064	165,722	227,339	193,653	220,145	13.7%
Transmission and Distribution Expenses	194,100	170,133	142,788	332,690	133,390	-59.9%
Customer Accounts Expenses	43,078	35,543	(4,355)	37,088	13,759	-62.9%
Sales Expense	-	-	-	250	250	0.0%
Administrative and General Expenses	409,785	358,992	491,073	438,078	448,168	2.3%
Taxes (Non-Tax Equivalent)	-	-	-	-	-	#DIV/0!
Total Operation and Maintenance Expenses	900,586	773,470	902,616	1,043,207	859,192	-17.6%
Depreciation Expense (403)	330,618	334,241	377,955	- 304,877	377,955	24.0%
Depreciation Expense (403) - CIAC						#DIV/0!
Depreciation Expense (403) -CIAC	46,659	43,964	54,000	- 43,200	54,000	100.0%
Taxes (408)	226,930	233,009	220,687	256,100	245,961	-4.0%
Total Operating Expenses	1,504,793	1,384,684	1,555,258	1,647,384	1,537,108	-6.7%
Operating Income	**101,832**	**335,972**	**410,157**	**146,402**	**486,596**	232.4%
Operating Income - CIAC						
NON-OPERATING REVENUES						
Revenues from Merchandising, Jobbing & Contract						
Costs & Expenses of Merchandising, Jobbing, etc						
Interest Income (419)	32,296	37,057	29,238	31,000	29,238	-5.7%
Misc Nonoperating Income (421)	-	-	-	-	-	#DIV/0!
Impact Fees (421.1)						#DIV/0!
Interest Expense (427)	(62,850)	(60,150)	(69,300)	57,850	(63,250)	-209.3%
Amortization of Debt Issuance Expense (4280)	8,343	7,813	8,249	(7,901)	8,249	0.0%
Other Interest Expense (431)	34	22	(21)	(25)	(21)	0.0%
Appropriation of Earnings to Municipal Fund (439)	941	1,684	-	(845)	-	0.0%
Total Non-Operating (Income)/Expense	(21,235)	(13,573)	(31,835)	80,079	(25,785)	-132.2%
NET INCOME/(LOSS)	**80,597**	**322,399**	**378,322**	**226,481**	**460,812**	**103.5%**

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	617,392	926,089	850,408	953,871	12.2%
50-461-70-4610	Metered Sales to Customers Met	8,192	8,667	4,863	7,294	7,188	7,513	4.5%
50-461-70-4612	Metered Sales to Customers Met	186,442	208,001	174,426	261,638	215,150	269,487	25.3%
50-461-80-4613	Metered Sales to Customers Met	62,109	62,818	39,398	59,097	70,230	60,870	-13.3%
50-461-60-4614	Metered Sales to Customers Ded	716	503	605	908	691	935	35.3%
50-461-90-4615	Metered Sales to Customers Mul	57,592	66,518	46,921	70,381	69,097	72,492	4.9%
50-464-00-0000	Oth Sales to Public Author	29,930	38,634	30,518	45,777	45,861	47,150	2.8%
	Total Metered Sales	1,115,144	1,207,653	914,122	1,371,183	1,258,625	1,412,319	12.2%
50-462-00-0000	Private Fire Protection Svc	37,968	37,975	28,476	42,714	39,117	43,995	12.5%
50-463-00-0000	Public Fire Protection Svc	441,742	475,133	361,268	541,902	487,929	558,159	14.4%
	Total Water Sales	1,594,855	1,720,762	1,303,866	1,955,799	1,785,671	2,014,473	12.8%
50-470-00-0000	Forfeited Discs	5,810	3,406	2,286	3,429	3,828	3,531	-7.7%
50-474-00-0000	Oth Wtr Rev	5,961	(3,512)	4,125	6,187	4,288	5,700	32.9%
	Total Other Operating Revenues	11,770	(106)	6,410	9,615	8,115	9,231	13.8%
	Total Operating Revenues	**1,606,625**	**1,720,656**	**1,310,277**	**1,965,415**	**1,793,786**	**2,023,705**	12.8%
	Pumping Expenses							
50-623-00-0000	/Svc Pub Author/Fuel Purchased	37,422	38,337	29,436	44,154	35,509	39,042	9.9%
50-624-10-0000	/Svc to Oth/Pmp Labor & Exp La	430	282	193	290	215	273	
50-633-10-0000	/Fertil Sales/Maint-Pmp Eqp La	-	850	884	1,326	724	1,166	-27.2%
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**	**30,513**	**45,770**	**41,448**	**43,481**	4.9%
	Water Treatment Expenses							
50-641-20-0000	Chemicals Supplies & Expenses	77,394	51,057	41,514	62,271	74,000	62,000	-16.2%
50-642-10-0000	Oper Labor and Exp Labor	43,283	52,272	42,422	63,633	49,612	50,435	49.6%
50-642-20-0000	Oper Labor and Exp Supplies &	41,206	18,063	32,142	48,213	15,000	46,250	
50-651-00-0000	Maint of Structure and Imprv	-	-	-	-	7,998		-87.3%
50-651-10-0000	Maint of Structure and Imprv L	1,234	1,271	691	1,036	1,417	1,200	
50-652-00-6521	Maint of Wtr Trtmt Eqp Mainten	-	150	-	-	-		18.9%
50-652-10-6521	Maint of Wtr Trtmt Eqp Labor/M	16,882	14,114	12,941	19,412	13,112	15,595	
50-652-10-6522	Maint of Wtr Trtmt Eqp Labor/M	14,227	16,953	12,958	19,438	16,914	16,315	
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	
	Water Testing - Notification				-			
	Total Water Treatment Expenses	**210,064**	**165,722**	**151,559**	**227,339**	**193,653**	**220,145**	13.7%
	Transmission and Distribution Expenses							
	Operation Supplies and Expenses							
50-660-00-0000	Oper Supervsn and Engineer	-	-	-	-	-		
50-660-20-0000	Oper Supervsn and Engineer Sup	16,406	-	4,833	7,250	4,984	7,467	-74.0%
50-661-10-0000	Storage Facilities Exp Labor	-	135	242	362	101	350	
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	10,869	16,304	15,054	10,434	-76.1%
50-662-20-0000	Trans and Dist Lines Exp Suppl	10,817	10,090	8,011	12,016	6,740	6,740	
50-662-20-6622	Trans and Dist Lines Exp Suppl	-	-	-	-	50,000		
50-663-10-0000	Meter Exp Labor	203	-	-	-	-		
50-663-10-6635	Meter Exp-Install, Remove and	1,777	3,423	1,099	1,648	2,600	1,754	-96.5%
50-663-20-0000	Meter Exp Supplies & Expenses	4,737	-	38	57	50,155	100	
50-664-10-0000	Customer Installations Exp Lab	685	1,877	3,687	5,530	1,077	5,100	36.1%
50-664-20-0000	Customer Installations Exp Sup	18,302	13,953	9,541	14,312	12,000	12,703	
50-664-20-6641	Water Testing-Notification Sup	929	929	-	-	-	-	0.0%
50-665-00-0000	Misc Exp	509	-	-	-	-		
50-665-10-0000	Misc Exp Labor	40,060	45,446	33,921	50,881	43,300	41,096	-15.3%
50-665-10-6653	Misc Exp Labor Indirect Work O	197	-	166	249	-		
50-665-20-0000	Misc Exp Supplies & Expenses	18,334	15,755	173	12,260	20,000	12,500	
50-665-20-6651	Misc Exp Supplies & Expenses	31	-	-	-	-		
50-666-20-0000	Rents Supplies & Expenses	535	550	-	-	-		100.0%
50-666-20-0000	Rents Supplies & Expenses	535	550	-	-	-		
50-672-10-0000	Maint of Dist Resv & Standpipe	61	630	480	720	720	539	-61.9%
50-672-20-0000	Maint of Dist Resv & Standpipe	65	11,650	12,700	13,050	12,500	4,500	
50-673-10-0000	Maint of Trans and Dist Mains	3,590	2,640	1,037	1,555	2,443	911	
50-673-10-6731	Maint of Trans and Dist Mains	14,038	3,629	4,590	6,885	-	7,050	
50-673-20-0000	Maint of Trans and Dist Mains	5,305	1,179	525	788	1,457	1,100	

50-673-20-6731	Maint of Trans and Dist Mains	19,820	3,416	13,909	11,863	470	12,219	
50-673-30-0000	Maint of Trans and Dist Mains	160	-	-	-	-		
50-673-30-6731	Maint of Trans and Dist Mains	4,163	2,290	-	-	-		
50-673-40-0000	Maint of Trans and Dist Mains	544	-	-	-	-		
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		-37.4%
50-675-10-0000	Maint of Svcs Labor	10,464	6,803	2,156	3,234	4,264	4,374	
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	(9,481)	(14,222)	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)	(5,910)	(8,865)	(5,000)	(8,198)	-123.5%
50-676-10-0000	Maint of Meters Labor	2,966	2,221	719	1,078	1,424	1,723	
50-676-20-0000	Maint of Meters Supplies & Exp	-	2,593	-	-	31,110		
50-677-00-0000	Maint of Hydrants	(2,503)	-	-	-	-		
50-677-10-0000	Maint of Hydrants Labor	3,485	8,445	2,809	4,213	6,721	2,380	-92.2%
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**	**97,192**	**142,788**	**332,690**	**133,390**	-59.9%
	Customer Accounts Expense							
50-902-00-0000	Meter Reading Exp	(15,340)	(5,121)	(11,010)	(16,515)	(7,618)	(16,515)	-229.1%
50-902-10-0000	Meter Reading Exp Labor	336	148	97	145	139	137	
50-902-20-0000	Meter Reading Exp Supplies & E	8,455	9,980	8,061	12,092	10,251	12,455	
50-902-30-0000	Meter Reading Exp Transportati	113	115	-	-	150	150	
50-903-00-0000	Customer Records & Clct Exp	(40,372)	(30,420)	(28,989)	(43,484)	(35,000)	(40,210)	-123.0%
50-903-10-0000	Customer Records & Clct Exp La	57,173	41,970	13,539	20,309	48,890	36,492	
50-903-10-9033	Customer Records & Clct Exp Di	951	43	316	475	75	500	
50-903-20-0000	Customer Records & Clct Exp Su	31,762	18,827	15,082	22,623	20,000	20,750	100.0%
50-904-00-0000	Uncollectible Accounts	-	1	-	-	-	-	0.0%
50-906-00-0000	Cust Svc & Informational Exp	-	-	-	-	200	-	-100.0%
	Total Customer Accounts Expense	**43,078**	**35,543**	**(2,903)**	**(4,355)**	**37,088**	**13,759**	-415.9%
50-910-00-0000	Sales Exp	-	-	-	-	250	250	0.0%
	Administrative and General Expenses							
50-920-10-0000	Admin & General Salaries Labor	128,422	143,938	109,822	164,733	147,213	153,638	4.4%
50-921-00-0000	Ofc Supplies and Exp	1,447	190	10	15	-		48.3%
50-921-20-0000	Ofc Supplies and Exp Supplies	36,306	39,518	30,615	45,923	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	59,593	68,389	60,000	50,000	-16.7%
50-924-00-0000	Prop Insurance	-	-	-	-	17,500		1.5%
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	-13.6%
50-926-00-0000	Employee Pensions and Benefits	(7,756)	(2,774)	(5,571)	(8,357)	(3,856)	(8,357)	116.7%
50-926-00-9269	Employee P&B Fringes	(5,527)	(56,834)	(4,661)	(6,991)	(5,466)	(6,991)	27.9%
50-926-10-9261	Employee P&B Sick Payout	-	-	-	-	-	-	#DIV/0!
50-926-10-9262	Employee P&B Holiday	11,608	16,684	12,872	19,308	21,375	15,645	-26.8%
50-926-10-9264	Employee P&B School	3,954	6,811	3,968	4,452	9,300	4,500	-51.6%
50-926-10-9265	Employee P&B Funeral/MISC	1,490	1,772	953	1,430	2,398	1,348	-43.8%
50-926-10-9266	Employee P&B Vacation Payout	873	-	-	-	-		0.0%
50-926-15-9269	Employee P&B Burden/Overhead	8,474	2,457	-	-	-		0.0%
50-926-20-0000	Employee P&B Supplies & Exp	(1,163)	-	-	-	500	500	100.0%
50-926-20-9260	Employee P&B WI Retirement	20,708	22,556	17,759	26,638	21,583	27,221	26.1%
50-926-20-9266	Employee P&B Clothing Allwance	805	2,437	1,993	2,989	3,050	3,050	0.0%
50-926-20-9267	Employee P&B Health Ins	61,318	63,774	50,005	75,007	55,901	74,970	34.1%
50-926-20-9268	Employee P&B Life Ins	364	435	284	427	651	771	18.4%
50-926-20-9270	Employee P&B Cell Phone	1,438	1,475	1,098	1,646	1,500	1,500	0.0%
50-926-20-9271	Employee P&B Dental Ins	3,553	3,164	2,650	3,975	3,093	3,844	24.3%
50-926-20-9272	Employee P&B Vision	461	407	314	471	360	434	20.6%
50-926-20-9273	Employee P&B GASB 68	-	(3,477)	-	-	-	-	0.0%
50-928-00-0000	Regulatory Communission Exp	-	-	-	118	100	100	0.0%
50-928-20-0000	Regulatory Communission Exp Su	-	-	118	177	-		
50-930-10-0000	Misc General Exp Labor	7,168	4,913	6,295	9,443	4,713	7,699	20.5%
50-930-20-0000	Misc General Exp Supplies & Ex	6,574	7,414	7,465	11,197	4,100	10,000	
50-930-20-9300	Misc General Exp Other General	969	-	-	-	-		
50-930-20-9351	Misc General Exp Supplies & Ex	-	-	-	-	5,870	-	
50-932-00-0000	Maint of General Plt	-	650	-	-	500	-	100.0%
50-932-10-0000	Maint of General Plt Labor	16,389	18,920	13,778	20,667	17,229	19,711	
50-932-20-0000	Maint of General Plt Supplies	4,134	7,326	9,934	14,900	31,133	15,286	
50-933-00-0000	Transportation Equip Maintenan	29	(968)	2,256	3,384	200	1,969	100.0%
50-933-10-0000	Transportation Equip Maintenan	11,552	9,835	7,158	10,736	8,642	10,685	
	Total Administrative and General Expenses	**409,785**	**358,992**	**349,101**	**491,073**	**438,078**	**448,168**	2.3%

	Total Operation and Maintenance Expenses-PSC	**900,586**	**773,470**	**625,463**	**902,616**	**1,043,207**	**859,192**	-17.6%
	Total Operation and Maintenance Expenses	**900,586**	**773,470**	**625,463**	**902,616**	**1,043,207**	**859,192**	-5.1%
50-403-00-0000	Depr Exp	330,618	334,241	251,970	377,955	304,877	377,955	24.0%
50-403-00-0001	Depr Exp Pole Rent	46,659	43,964	36,000	54,000	43,200	54,000	100.0%
	Total Depr Exp	**377,277**	**378,205**	**287,970**	**431,955**	**348,077**	**431,955**	0.0%
50-408-00-0000	Taxes	(11,052)	(7,323)	(7,935)	(11,903)	(6,101)	(11,903)	95.1%
50-408-20-4081	Taxes Property Tax Equivalent	212,073	213,932	135,000	202,500	235,465	224,836	-4.5%
50-408-20-4082	Taxes Social Security	23,540	25,067	19,113	28,669	25,402	31,608	24.4%
50-408-20-4084	Taxes PSC Remainder Assessment	2,370	1,333	-	1,420	1,335	1,420	6.4%
	Toal Taxes	**226,930**	**233,009**	**146,178**	**220,687**	**256,100**	**245,961**	11.5%
	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	19,492	29,238	31,000	29,238	-5.7%
50-427-00-0000	Interest on Long-Term Debt	(62,850)	(60,150)	(46,200)	(69,300)	57,850	(63,250)	-209.3%
50-428-00-4280	Amort of Debt Disc and Exp Amo	8,343	7,813	5,499	8,249	(7,901)	8,249	100.0%
50-431-00-0000	Oth Interest Exp	34	22	(14)	(21)	(25)	(21)	100.0%
50-439-10-0000	Approp of Income to Muni Funds	941	1,684	-	-	(845)	-	100.0%
	Total Non-Operating Revenues (Expenses)	(21,235)	(13,573)	(21,223)	(31,835)	80,079	(25,785)	-19.0%
	NET INCOME/(LOSS)	**205,695**	**219,436**	**124,955**	**188,852**	**336,179**	**460,812**	144.0%

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	857,585	1,286,378	1,354,141	2,006,749	48.2%
Commercial (4807) & (4809)	356,371	299,412	449,117	483,826	700,623	44.8%
Industrial (4808)	85,959	53,617	80,426	150,158	125,464	-16.4%
Public Authority (482)	34,545	29,035	43,552	52,996	67,942	28.2%
Service to other systems	133,014	98,368	147,552	195,662	134,678	-31.2%
Total Wastewater revenues	**1,607,540**	**1,338,017**	**2,007,025**	**2,236,784**	**3,035,457**	73.6%
Other operating revenues:						
Forfeited Discounts (470)	3,885	2,760	4,141	5,688	3,680	
Miscellaneous (483) & (487)	137,391	152,948	176,422	405,370	167,743	
Total operating revenues	**1,748,816**	**1,493,725**	**2,187,588**	**2,647,842**	**3,206,880**	21.1%
OPERATING EXPENSES						
Operation and Maintenance Expenses						
Operation:						
Supervision and labor	40,254	58,394	87,590	73,392	73,248	100.0%
Power and fuel for pumping	-	-	-	-	-	0.0%
Power and fuel	83,625	60,488	80,732	55,841	69,550	24.6%
Other operating supplies, expense	69,103	15,954	23,930	115,000	25,000	-78.3%
Transportation	815	18,265	18,265	1,551	22,325	1339.4%
Chemicals	145,568	108,229	162,344	214,600	165,515	-22.9%
Total Operation	**339,366**	**261,329**	**372,862**	**460,384**	**355,638**	-22.8%
Maintenance:						
Collection system	39,994	121,857	182,786	82,485	88,458	7.2%
Pumping equipment	30,668	17,199	25,799	32,885	22,904	-30.4%
Treatment and disposal plant equipment	21,492	20,166	30,248	45,095	30,120	-33.2%
General plant strucctures and equipment	267,292	144,829	217,244	305,869	187,575	-38.7%
Total Maintenace	**359,445**	**304,051**	**456,077**	**466,334**	**329,057**	-29.4%
Customer Accounts						
Accunting and collecting	68,489	17,881	26,821	17,752	24,700	39.1%
Administrative and general:						
Salaries & Benefits	380,753	296,861	445,292	344,159	419,882	22.0%
Office supplies	21,583	19,580	29,369	22,000	24,150	9.8%
Outside services employed	115,529	123,885	185,828	400,000	150,275	-62.4%
Insurance	32,621	32,010	32,010	34,300	32,978	-3.9%
Miscellaneous	9,314	5,927	8,890	7,650	20,100	162.7%
Vehicle	9,960	29,329	43,993	16,000	39,375	146.1%
Total administrative and general	569,761	507,592	745,383	824,109	686,760	-16.7%
Total operation and maintenance	**1,337,062**	**1,090,854**	**1,601,143**	**1,768,579**	**1,396,155**	-21.1%
Depreciation:						
Depreciation (403)	(484,477)	(114,000)	(171,000)	406,843	(117,420)	-128.9%
Taxes (408)	26,422	24,290	36,435	37,194	34,125	-8.3%
Total operating expenses	879,007	1,001,144	1,466,578	2,212,616	1,312,860	-40.7%
Operating income	**869,809**	**492,582**	**721,010**	**435,225**	**1,894,020**	335.2%
NON-OPERATING REVENUES						
Interest Income (419)	163,730	95,001	142,501	42,000	136,310	224.5%
Amortization of Debt Issuance Expense (4280)	(27,130)	8,379	12,569	-	-	0.0%
Interest Expense (431)	(197,402)	(50,400)	(75,600)	215,105	(51,925)	-124.1%
Other Non-Operating Income (421)	462	(291)	(437)	(106)	3,175	100.0%
Total Non-Operating (Income)/Expense	(60,339)	52,689	79,033	256,999	87,560	-65.9%
NET INCOME/(LOSS)	**809,470**	**545,270**	**800,043**	**692,224**	**1,981,580**	186.3%

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	857,585	1,286,378	1,354,141	2,006,749	48.2%
60-480-70-0000	Metered Sales to Customers-COM	249,677	214,663	321,995	338,673	502,313	48.3%
60-480-80-0000	Metered Sales to Customers-IND	85,959	53,617	80,426	150,158	125,464	-16.4%
60-480-90-0000	Metered Sales to Customers-MUL	106,694	84,748	127,122	145,153	198,311	0.0%
60-482-00-0000	Svc to Pub Authorities	34,545	29,035	43,552	52,996	67,942	28.2%
	Total	**1,474,526**	**1,239,649**	**1,859,473**	**2,041,121**	**2,900,779**	21.7%
60-483-00-0000	Svc to Other Sys	-	-	-	-	-	
60-483-00-1100	Svc to Other Sys-Elba	11,109	6,169	9,253	18,663	8,565	-54.1%
60-483-00-1200	Svc to Other Sys-Fall River	121,905	92,199	138,298	176,999	126,113	-28.7%
	Total Other Sewer	**133,014**	**98,368**	**147,552**	**195,662**	**134,678**	-41.4%
	Total Sewer Utility-Public Charges	**1,607,540**	**1,338,017**	**2,007,025**	**2,236,784**	**3,035,457**	-9.9%
60-485-00-0000	Cust Forfeited Disc	3,885	2,760	4,141	5,688	3,680	100.0%
	Total	3,885	2,760	4,141	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	-0.4%
60-483-00-1400	Svc to Other Sys-To Discharge	46,575	61,250	71,875	257,970	63,693	-75.3%
60-483-00-1500	Svc to Other Sys-High Streng D	21,299	18,960	28,440	74,400	27,750	-62.7%
60-487-00-0000	Misc Oper Rev	3,208	7,629	8,443	4,000	7,550	100.0%
60-487-00-9000	Misc Oper Rev-Connection Fees	1,200	-	-	3,000	3,000	0.0%
	Total Miscellaneous Revenue	**137,391**	**152,948**	**176,422**	**405,370**	**167,743**	-9.6%
	Total Operating Revenue	**1,748,816**	**1,493,725**	**2,187,588**	**2,647,842**	**3,206,880**	121.1%
						-	
	Supervision and Labor						
60-820-10-0000	Supervsn and Labor L	40,254	53,560	80,340	68,408	68,408	100.0%
60-820-20-0000	Supervsn and Enginerring supp	-	4,833	7,250	4,984	4,840	100.0%
	Total	**40,254**	**58,394**	**87,590**	**73,392**	**73,248**	-16.4%
	Pumping Expenses						
60-821-00-0000	Pwr and Fuel for Pmping	-	-	-	-		
60-822-00-0000	Pwr and Fuel-Aeration Eqp	83,625	60,488	80,732	55,841	69,550	24.6%
	Total Pumping Expenses	**83,625**	**60,488**	**80,732**	**55,841**	**69,550**	-13.9%
	Water Treatment Expenses						
	Water Treatment Labor and Expenses						
60-826-00-0000	Oth Chemicals-Sewage Trtmt	145,568	108,229	162,344	214,600	165,515	-22.9%
	Total	**145,568**	**108,229**	**162,344**	**214,600**	**165,515**	2.0%
60-827-00-0000	Oth oper Supplies and Exp	29,204	14,713	22,070	115,000	25,000	-78.3%
60-827-00-1000	Oth Oper Supplies & Exp-Wa/Ph	39,899	1,240	1,861	-	-	#DIV/0!
	Total	**69,103**	**15,954**	**23,930**	**115,000**	**25,000**	4.5%
60-828-00-0000	Transportation Exp	815	18,265	18,265	1,551	22,325	1339.4%
	Total	**815**	**18,265**	**18,265**	**1,551**	**22,325**	22.2%
60-831-00-0000	Maint of Sewage Clction Sys	19,297	92,612	138,918	53,240	53,240	0.0%
60-831-10-0000	Maint of Sewage Clction Sys L	20,697	29,245	43,868	29,245	35,218	20.4%
	Total	**39,994**	**121,857**	**182,786**	**82,485**	**88,458**	-51.6%
60-832-00-9000							
60-832-00-0000	Maint-Clct Sys Pmp Eqp	20,238	14,314	21,471	30,000	20,554	-31.5%
60-832-10-0000	Maint-Clct Sys Pmp Eqp L	10,430	2,885	4,327	2,885	2,350	-18.5%
	Total	**30,668**	**17,199**	**25,799**	**32,885**	**22,904**	-11.2%
60-833-00-0000	Maint-Trtmt, Dispose Plt Eqp	6,772	12,071	18,106	37,000	18,000	-51.4%
60-833-10-0000	Maint-Trtmt, Dispose Plt Eqp L	14,720	8,095	12,142	8,095	12,120	49.7%
	Total	**21,492**	**20,166**	**30,248**	**45,095**	**30,120**	-0.4%
60-834-00-0000	Maint-Genl Plt Struct & Eqp	154,500	53,916	80,874	214,956	60,350	-71.9%
	Total	**154,500**	**53,916**	**80,874**	**214,956**	**60,350**	-25.4%
60-834-10-0000	Maint-Genl Plt Struct & Eqp L	112,791	90,913	136,370	90,913	127,225	39.9%
	Total	**112,791**	**90,913**	**136,370**	**90,913**	**127,225**	-6.7%
	Total Water Treatment Expenses	**574,932**	**446,499**	**660,616**	**797,485**	**541,897**	-18.0%
	Customer Accounts Expense						
60-903-00-0000	Customer Records & Clct Exp	56,479	7,129	10,693	7,000	9,950	42.1%
60-903-10-0000	Customer Records & Clct Exp L	12,011	10,752	16,128	10,752	14,750	37.2%
	Total Customer Accounts Expense	**68,489**	**17,881**	**26,821**	**17,752**	**24,700**	-7.9%
	Administrative and General Expenses						
60-920-10-0000	Admin & General Salaries L	233,756	167,871	251,807	167,871	233,471	39.1%

	Total	**233,756**	**167,871**	**251,807**	**167,871**	**233,471**	-7.3%
60-921-00-0000	Ofc Supplies and Exp	21,521	19,517	29,275	22,000	24,150	9.8%
60-921-00-1000	Ofc Supplies & Exp- Iss/Prem/P	63	63	94	-		#DIV/0!
	Total	**21,583**	**19,580**	**29,369**	**22,000**	**24,150**	-17.8%
60-923-00-0000	Outside Svcs Employed	115,529	123,885	185,828	400,000	150,275	-62.4%
	Total	**115,529**	**123,885**	**185,828**	**400,000**	**150,275**	-19.1%
60-924-00-0000	Property Insurance	29,024	28,893	28,893	30,000	29,760	-0.8%
60-925-00-0000	Injuries and Damages	3,597	3,118	3,118	4,300	3,218	100.0%
	Total	**32,621**	**32,010**	**32,010**	**34,300**	**32,978**	99.2%
60-926-10-9262	Employee P&B Holiday	8,635	10,601	15,901	14,008	13,850	100.0%
60-926-10-9264	Employee P&B School	12,595	7,178	10,766	11,000	10,750	-2.3%
60-926-10-9265	Employee P&B Funeral	-	1,055	1,583	-	-	0.0%
60-926-20-9260	Employee P&B WI Retirement	33,764	23,298	34,947	32,769	32,550	-0.7%
60-926-20-9266	Employee P&B Clothing Allowanc	1,945	1,364	2,046	10,000	2,000	100.0%
60-926-20-9267	Employee P&B Health Insurance	81,434	79,037	118,556	99,379	118,120	18.9%
60-926-20-9268	Employee P&B Life Insurance	966	1,036	1,553	2,316	1,431	-38.2%
60-926-20-9270	Employee P&B Cell Phone	1,025	885	1,328	980	1,170	100.0%
60-926-20-9271	Employee P&B Dental Insurance	4,422	4,053	6,080	5,210	5,865	100.0%
60-926-20-9272	Employee P&B Vision Ins	576	483	725	626	675	100.0%
60-926-20-9274	OPED Exp GASB 75	1,635	-	-	-	-	#DIV/0!
	Total	**146,997**	**128,990**	**193,485**	**176,288**	**186,411**	#DIV/0!
60-930-00-0000	Misc General Exp	9,254	3,335	5,002	7,500	4,850	-35.3%
60-930-10-0000	Misc General Exp - Labor	-	594	891	-	-	0.0%
60-932-00-0000	Maint of General Plt	60	1,998	2,996	150	15,250	100.0%
60-933-00-0000	Vehicle Clearing	9,960	29,329	43,993	16,000	39,375	146.1%
	Total Misc	**19,274**	**35,256**	**52,883**	**23,650**	**59,475**	151.5%
	Total Administrative & General Expenses	**638,250**	**525,473**	**772,204**	**841,861**	**711,460**	-15.5%
60-403-00-0000	Depreciation Expense	(484,477)	(114,000)	(171,000)	406,843	(117,420)	-128.9%
	Total Depr Exp	**(484,477)**	**(114,000)**	**(171,000)**	**406,843**	**(117,420)**	-128.9%
60-408-00-0000	Taxes	-	-	-	37,194		-100.0%
60-408-20-4082	Taxes Social Security	26,422	24,290	36,435	-	34,125	
	Toal Taxes	**26,422**	**24,290**	**36,435**	**37,194**	**34,125**	-100.0%
	NON-OPERATING REVENUES						
60-419-00-0000	Interest and Dividends Income	163,730	95,001	142,501	42,000	136,310	224.5%
60-427-00-0000	Interest on Long-Term Debt	(197,402)	(50,400)	(75,600)	215,105	(51,925)	-124.1%
60-428-00-4280	Amort of Debt Disc and Exp	(27,130)	8,379	12,569	-		0.0%
60-439-00-0000	Approp Income Muni Funds	-	-	-	-		0.0%
60-439-10-0000	Approp Income Muni Funds Labor	462	(291)	(437)	(106)	(325)	100.0%
60-421-00-4211	Gain/Sale of Fixed Assets	-	-	-	-	3,500	100.0%
	Total Non-Operating Revenue (Exp)	**(60,339)**	**52,689**	**79,033**	**256,999**	**87,560**	300.4%
	NET INCOME/(LOSS)	**809,470**	**545,270**	**800,043**	**692,224**	**1,981,580**	500.4%

COLUMBUS UTILITIES

2026 Budget - Capital Projects and Additions

October 9, 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 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 Hughes (James St) Lift Station	$ 75,000.00	Replace Forcemain at Hughes (James St) Lift Station	Revenues
11 2026 Dodge 3500 Super Crew Truck	$ 69,314.00	Replace 2012 Chevy Pickup	Revenues
12 Equipment for Lift Stations	$ 50,000.00	Portable Generator and Trailer for Emergencies	Revenues
13 Tools	$ 15,000.00	Outfit the Hoist Truck	Revenues
14 Blower Filter Intakes	$ 13,000.00	Replace Intake Filter Housings for Blowers	Revenues
15 Equipment for Collection Systems	$ 10,000.00	Hot Water Pressure Washer for Pump Maintenance	Revenues
16 Belts and Seam Wire	$ 8,425.00	Spare Parts on Hand for Gravity Belt Filter Press	Revenues
17 Facility	$ 5,000.00	Replace Splitter Box Screens	Revenues
18 Lab Equipment	$ 5,370.00	Thermo Scientific Water Filtration System	Revenues
Borrowing Total	$ 1,501,815.00		
Revnue Total	$ 251,109.00		
SUB TOTAL	**$ 1,752,924.00**		

Water Utility Needs for FY 2026

Item	Cost	Comments	Funding
1 2026 Street Projects	$ 652,920.00	2026 School Street	Borrowing
2 WP#2 Softener Reconditioning & Repainting	$ 617,000.00	Recondition the Zeolite Softeners & Repaint the interior of the Vessels	Borrowing
3 WP #2 MCC Replacement	$ 286,200.00	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	$ 15,714.00	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	$ 1,702,720.00		
Revnue Total	$ 137,154.00		
SUB TOTAL	**$ 1,839,874.00**		

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	$ 361,000.00	Circuit tie to 203/302	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	$ 2,384,000.00
	Revnue Total	$ 105,229.64
SUB TOTAL		**$ 2,489,229.64**
	Borrowing Total	$ 5,588,535.00
	Revnue Total	$ 493,492.64
GRAND TOTAL		**$ 6,082,027.64**