



## Special Committee of the Whole Meeting Agenda

Tuesday, December 03, 2024 at 6:30 PM

Columbus City Hall – 105 N. Dickason Boulevard

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### Roll Call

### Notice of Open Meeting

### Approval of Agenda

### Public Comment

### New Business

1. Presentation by Bray Architects regarding Public Safety Feasibility Study.
2. Discussion regarding Raze Order for 235 W Harrison Street.
3. Discussion of Resolution No. 14-24 supporting the Wisconsin Economic Development Corporation (WEDC) Small Business Development Grant.
4. Discussion of Resolution No. 15-24 supporting Wisconsin Economic Development Corporation (WEDC) Vibrant Spaces Grant.
5. Discussion regarding ratification of 2025 Utility Operating Budgets.

### Adjourn

\*A quorum of city committees and/or commissions may be present at this meeting. No action will be taken or considered by those committees and/or commissions.

**MEMORANDUM**

**TO:** City of Columbus Common Council

**FROM:** Paul A. Johnson

**DATE:** November 25, 2024

**RE:** 235 W. Harrison Street; Raze Order

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Members of the Common Council:

Recently, the principal structure at 235 W. Harrison Street in the City of Columbus was significantly damaged due to a fire. In the opinion of the City Building Inspector, the fire at 235 W. Harrison Street has rendered the principal structure on that property dangerous, unsafe, unsanitary or otherwise unfit for human habitation and unreasonable to repair.

Based on this determination, the Building Inspector prepared a Notice of Raze Order pursuant to Section 66.0413 of the Wisconsin Statutes. The Raze Order provided that because the property has been declared dangerous, unsafe, unsanitary or otherwise unfit for human habitation due to the damage from the structure fire, the owner of the property has 30 days to raze the building. This Notice of Raze Order was served upon the owner of the property on October 15, 2024. Further, pursuant to statute, the Raze Order Notice was recorded with the Register of Deeds, was mailed to the first mortgage holder of the property and was published as a Class 1 Notice in the official newspaper for the City of Columbus.

More than 30 days from the date of service of the Raze Order has now passed, and the owner of the property has not taken the necessary steps to raze the property as required by the Raze Order Notice. Pursuant to Section 66.0413, the City has different options if it chooses to take further steps to enforce the Raze Order. First, pursuant to statute, if the owner fails or refuses to comply with the Raze Order within the time prescribed, the Building Inspector or any other City Officer may proceed to raze the building through any available public agency or by contract with a private person. The cost of razing the building may be charged in full against the real estate upon which the building is located as a special charge under Section 66.0627 of the Wisconsin Statutes, which means that the invoice for razing the building will be submitted to the property owner and if the property owner does not pay the invoice within a specific time, the invoice will be placed on the real estate tax bill and collected in that manner.

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A second option for the City to consider is to prosecute an action in the Columbia County Circuit Court for an order of the court requiring the owner to comply with the Raze Order and if the owner fails to comply within the time prescribed by the court, the court will then permit the City to raze the structure. This option has the same end result as the City taking independent action on its own as referenced above. The difference here is that the City is obtaining a court order, which will provide the homeowner with the opportunity to object to the court order and have his day in court with the judge before the City is given permission to raze the property. The court order provides an extra layer of protection for the City. However, the cost of obtaining the court order is likely between \$2,000 and \$3,000 and the time for obtaining the court order will be several months.

The third option is to do nothing at this time. The property has not yet created a public nuisance in that squatters are not occupying the property and vermin are not making their home on the property so there is no general danger to the public at large. However, the property is unfit for human habitation and at some point, some action will need to be taken in order to clean up this property and preserve the property values of the neighborhood.

City staff is seeking guidance from the Council as to which option it prefers at this time.



## Agenda Item Report

**Meeting Type:** City Council

**Meeting Date:** December 3, 2024

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**Item Title:** Resolution supporting the WEDC Small Business Development Grant

**Submitted By:** Michael Kornmann, Director of Community and Economic Development

**Detailed Description of Subject Matter:** The Small Business Development Grant provides an opportunity for city's to create their own program to assist with business creation, retention, and expansion. The city's proposed "Façade Plus" program if awarded will provide matching grants up to \$50,000. The program is design to run similar to our existing façade grant program but will focus on downtown and allow for other improvements to downtown building beyond facades including interior alterations, safety, accessibility, utilities, and more.

The program will focus resources to revitalize downtown and assist in making an impactful positive change for downtown Columbus.

**List all Supporting Documentation Attached:**

- Resolution supporting grant
- Façade Plus Program Guidelines

**Action Requested of Council:** Approve resolution.



**DOWNTOWN FAÇADE PLUS GRANT APPLICATION**  
**COMMUNITY DEVELOPMENT AUTHORITY (CDA)**  
**CITY OF COLUMBUS**

Item #3.

The Columbus **Façade Plus Grant Program** provides funding for projects in downtown that include façade renovations, accessibility, safety, internal renovations, utility upgrades, and structural repairs to buildings in the downtown. The program supports projects that feature a business space and building renovation and secondary uses such as second and third floor residential spaces.

Applicant: \_\_\_\_\_

Property Address: \_\_\_\_\_

Business Name: \_\_\_\_\_

Parcel Number: \_\_\_\_\_

Phone: \_\_\_\_\_

Project Start Date: \_\_\_\_\_

E-mail: \_\_\_\_\_

Project Completion Date: \_\_\_\_\_

Project Summary (*write see attached if necessary*):

Total Project Cost: \_\_\_\_\_

Total Grant Funds Requested: \_\_\_\_\_

Other Sources of Funds:

Pre- Application meeting Date Completed On: \_\_\_\_\_

I CERTIFY that all information in this application is true and complete to the best of my/our knowledge.

\_\_\_\_\_  
Applicant Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

**Required Attachments**

1. Project Plans that identifies the work to be completed. The project plan should include building plans, specifications, and renderings.
2. At least two bids received for the project.
3. **Business Plans.** Attach an executive summary of your business plan for the business locating in the space and/or provide a marketing strategy narrative on how you will attract a tenant to utilize the space. Explain how you will support new businesses in their start-up phase to grow into a thriving profitable business.

4. Submit photos/graphics that communicate the space before and after the project
5. Commitments for all funding sources.

**CITY OF COLUMBUS-CDA  
FAÇADE PLUS GRANT APPLICATION**

**Program Guidelines**

1. Must leverage \$1 of private funds for \$1 requested with a maximum grant award of \$50,000 per project. The project will predominantly support the attraction/expansion of businesses in downtown and may have accessory residential uses on floors above the main level.
2. Eligible Activities include:
  - a. Façades components and activities on all sides of buildings including:
    - i. Signs and awnings (new and/or repair)
    - ii. Repair/replacement of the original building's materials and decorative details.
    - iii. Cleaning of exterior building surfaces.
    - iv. Tuck pointing and masonry repair.
    - v. Painting of exterior building surfaces including murals
    - vi. Repair/replacement or addition of entrances, doors, display windows, transoms, or windows.
    - vii. Replacement of existing signs and awnings.
    - viii. Permanent exterior lighting.
    - ix. Garbage/Recycling screening
    - x. Limits to the program: Temporary or Portable signs are not eligible and signs must be for Business Identification
    - xi. Note: Facades should be consistent with traditional downtown design standards
  - b. Accessibility-any building component that promotes accessibility and removes/reduces barriers to accessibility including elevators, parking, building entrance, route through establishment, accessible restrooms, and others
  - c. Safety. Sprinkler systems, electrical upgrades/replacements, etc.
  - d. Utilities. Sewer and water, other
  - e. Internal Remodels. Alterations that support the creation of a viable business space
  - f. Structural/External Building maintenance. Walls, foundations, roofs, and other structural components
  - g. Sustainable Energy. Solar power that can be integrated into building while respecting the historic nature of downtown.
  - h.
3. Eligible Properties - Any property within the City of Columbus zoned Central Business District 1
4. Business Plan Narrative Requirement– An executive summary business plan for the business that will locate/expand in the building or a marketing plan for recruiting a tenant
5. Applications will be reviewed once a complete application is submitted and funds will be distributed on a 'first come, first serve' basis until funds
  1. Applications shall be submitted and approved prior to any work commencing on a project. Any expenditures made before the approval of the grant application are not eligible for reimbursement.
  2. All proposed improvements must comply with the Columbus Municipal Code and the applicant must obtain all necessary permits.

3. If your project is a designated local historic landmark or within a local historic district, approval of a Certificate of Appropriateness (COA) by the Columbus Historic Landmark and Preservation Commission (HLPC) will be required.
4. Grants will not be issued for Tax Delinquent Properties.

Item #3.

#### **Façade Plus Grant Program Process**

1. Pre-application meeting with Director of Community and Economic Development to discuss concept ideas and review business education/business counselling resources.
2. Meet with SCORE mentor or local mentoring team prior to application
3. Application Submittal
  - a. Property owner shall submit a signed copy of grant application.
  - b. Property owner shall submit all required attachments with the application.
4. Review Process
  - a. Internal Review
  - b. Community Development Authority Review and Approval
5. Applicant obtains relevant permits and completes the project
6. Payment Process
  - a. Applicant submits proof of payment for eligible activities to the program administrator.
  - b. Program Administrator will verify that the project was completed as approved.
  - c. Program funds will be disbursed when project invoices or receipts have been submitted to the program administrator.

**RESOLUTION NO. 14-24****RESOLUTION SUPPORTING THE WISCONSIN ECONOMIC DEVELOPMENT CORPORATION (WEDC)  
SMALL BUSINESS DEVELOPMENT GRANT**

WHEREAS, the City of Columbus, Wisconsin (the "City") recognizes that large scale adaptive uses of historic buildings and infill redevelopment of areas in the downtown is identified as a priority in the Columbus Comprehensive Plan; and

WHEREAS, the City of Columbus, Wisconsin (the "City") supports new small businesses and business retention and expansion; and

WHEREAS, the Small Business Development grant program provides incentives for small businesses expansion and new start-up businesses; and

WHEREAS, the City's proposed Façade Plus program would allow the City to provide grants to small businesses for improvements to facades, interior alterations, and other building improvements; and

WHEREAS, the City's Façade Plus program would provide grants up to a maximum of \$50,000 with a dollar-for-dollar match; and

WHEREAS, a resolution of City support is a prerequisite for acceptance of a WEDC Small Business Development grant application; and

NOW, THEREFORE, BE IT RESOLVED, the Columbus Common Council supports the acceptance of the WEDC Small Business Development Grant if awarded by WEDC.

Approved by the Common Council of the City of Columbus on this 3<sup>rd</sup> Day of December 2024

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Joseph G. Hammer, Mayor

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Susan Caine, Clerk



## Agenda Item Report

**Meeting Type:** Committee of the Whole

**Meeting Date:** December 3, 2024

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**Item Title:** Resolution supporting WEDC Vibrant Spaces Grant

**Submitted By:** Mike Kornmann, Director of Community and Economic Development

**Detailed Description of Subject Matter:** The grant if awarded would pay for half of a project for the restoration of Rest Haven up to a grant amount \$50,000 (total project cost \$100,00). The project scope includes new accessible doors and the needed electric for the doors to operate. HLPC has raised matching funds to fulfill the one-to-one match.

**List all Supporting Documentation Attached:**

- Resolution supporting grant
- Vibrant Spaces FAQ's and scoring sheet
- Vibrant Grant Spaces Program Guidelines

**Action Requested of Council:** Approval of resolution.

**RESOLUTION NO. 15-24**

**RESOLUTION SUPPORTING WEDC VIBRANT SPACES GRANT FOR  
FOR THE REHABILITATION OF REST HAVEN**

WHEREAS, the City of Columbus, Wisconsin (the "City") recognizes that preservation of historic buildings is recognized as a priority in its Comprehensive Plan; and

WHEREAS the City supports improvements to historic buildings in Fireman's Park-specifically the Rest Haven building; and

WHEREAS, the Historic Landmarks and Preservation Commission has fund raised the match for the Vibrant Spaces grant; and

WHEREAS, the Historic Landmarks and Preservation Commission is requesting \$50,000 through the WEDC Vibrant Spaces grant; and

WHEREAS, the project will include a new and accessible front entry doors and updated electric, and

WHEREAS, the alteration to Rest Haven will add to the vibrancy of the public spaces within Fireman's Park and the City; and

WHEREAS, a resolution of City support is required for acceptance of a WEDC Vibrant Spaces grant application and grant award; and

NOW, THEREFORE, BE IT RESOLVED, the Columbus Common Council supports the acceptance of the WEDC Vibrant Spaces Grant if awarded by WEDC.

Approved by the Common Council of the City of Columbus on this 3<sup>rd</sup> Day of December 2024

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Joseph G. Hammer, Mayor

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Susan Caine, Clerk

## COMMUNITY DEVELOPMENT GRANT FOR PLACEMAKING PROJECTS

Creating vibrant and engaging communities helps communities recruit and retain residents, sustaining a robust labor force, and enhancing the quality of life. Creating public gathering places in the heart of our communities fosters community connections and creates accessible locations for programming and amenities desired by local residents, with the additional benefit of boosting foot traffic for nearby businesses.

If your community has a vacant or underutilized space within a key commercial corridor, this grant could be your opportunity to create a community gathering space.

### Competitive projects will:

- Incorporate multiple improvements within or associated with one public space
- Demonstrate community engagement and support via a community document/plan and/or letters of support from public, private, and civic partners
- Be ready to begin construction during 2025
- Increase the number and types of audiences using the space
- Create visible and lasting transformation that fosters public activity

### Review criteria:

- Creation of visible and pedestrian-oriented public space
- Potential of the space to attract multiple user groups and activities
- Impact of the project on the community, district, and nearby businesses
- Demonstrated community support for the project (multiple funding partners, civic organization participation)
- Ability of the project to be started in 2025

To learn more, visit the [program webpage](#).

## PROGRAM TIMELINE



**GRANTS OF  
\$25,000-\$50,000**

to help local communities  
develop and enhance  
public spaces

### KEY PROGRAM FACTS

- 1:1 match required
- **Application deadline:  
Dec. 9, 2024**
- Local government  
applicants only
- One application  
per community
- Competitive application  
cycle with up to 50  
grants awarded

## APPLICATION PROCESS

**Those interested in applying for the Vibrant Spaces Grant should:**

- 1) Talk to your local municipality, since they will need to serve as the lead applicant.
- 2) Attend the informational webinar on Sept. 13 at noon.
- 3) Reach out to your WEDC regional economic development director for a program application. Map and contact info: [wedc.org/regional](https://wedc.org/regional)
- 4) Collect relevant documents:
  - a. Municipal resolution to apply
  - b. Community plan, community document and/or letters of support that identify the project as a positive community investment
  - c. Completed budget and cost estimates
  - d. Photos and plans for the space (pictures of the amenities to be installed or project renderings)
- 5) Write a narrative about the space. Who uses it now? What is the vision for the space? How will the district and community benefit from the public space transformation?
- 6) Upload application to Network Wisconsin by 5:00 p.m. Dec. 9, 2024.

## THE FINE PRINT

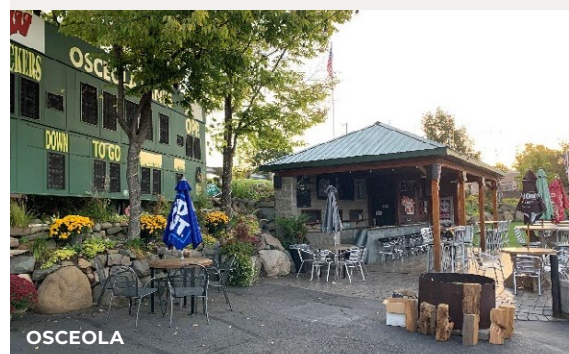
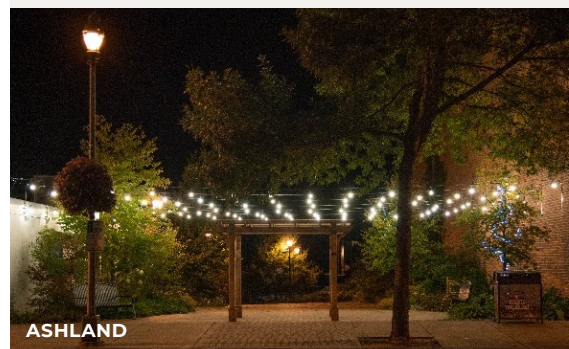
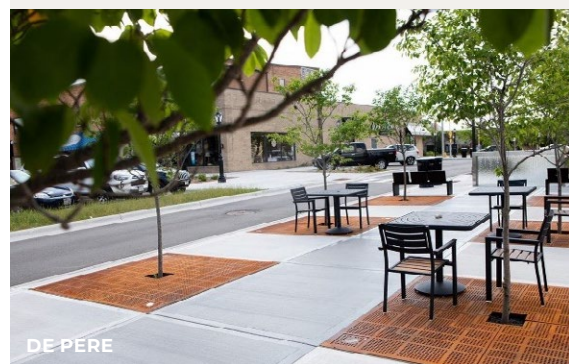
**Eligible activities include:**

- Public space enhancements for projects activating alleys, programmable park spaces, vacant parcels and underutilized parking lots, including elements such as public art, landscaping, benches, bike racks, etc.
- Public signage (wayfinding, interpretive signage, kiosks, or other signage located on and associated with the space)
- Public infrastructure (site prep, restrooms, water features, electrical, lighting)
- Seasonal equipment with the intent to use annually (tables, chairs, umbrellas, heaters)

**Ineligible activities and costs include:**

- Building demolition or improvements, other than restrooms for public space use
- District- or community-wide improvement projects
- Events, staffing, programming, ongoing maintenance
- Private spaces not accessible to the public
- Activities eligible to be funded through other WEDC programs
- Ineligible for grant or match: Past costs, in-kind contributions, indirect expenses/soft costs

## EXAMPLE PROJECTS





# Vibrant Spaces Grant



## APPLICATION CHECKLIST AND INSTRUCTIONS

### Program Timeline

Application Released	Applications Due	Applications Reviewed & Scored	Award Announcement
September 16, 2024	December 9, 2024	December 10- January 31	To awardees: March 14 To public: April 25

### Network Wisconsin

Applicants will be required to submit applications through Network Wisconsin. Contact your Regional Economic Development Director to receive a grant application and instructions on how to use Network Wisconsin. WEDC Regional Director map and contact info.: [wedc.org/regional](http://wedc.org/regional)

### Project Deliverables

All project contracts will require:

- Start the project in 2025. End the project and final performance report in 2026.
- Photos of the completed project
- WEDC logo on project signage
- Narrative identifying project impact including: the increase in the number and type of audiences using the space, impact on nearby businesses, number of events held

### Application Checklist

- 1) Municipal resolution to apply.
- 2) Relevant community plan, records/minutes indicating previous project identification/discussion and/or letters of support that identify the project as a positive community investment.
- 3) Completed budget and cost estimates.
- 4) Photos and plans for the space (pictures of the amenities to be installed or project renderings).

# Vibrant Spaces Grant

## FREQUENTLY ASKED QUESTIONS

### Project Selection

#### Project elements:

- 1) My space is specifically designed for one use, but will be open to others to use, is it eligible? **Answer:** No, projects must accommodate multiple uses.
- 2) Is a project to build new pickle ball courts eligible? **Answer:** No, because projects must accommodate multiple user groups and activities.
- 3) Is my boat ramp and fishing pier eligible? **Answer:** If the ramp and pier are elements of a projects improving a space accessible and visible from a commercial corridor and are part of a broader project, they are eligible, but standalone waterfront projects or those not adjacent to commercial uses would not be.
- 4) Are streetscaping elements eligible? **Answer:** Landscaping and public amenities within a defined space are eligible. Streetscaping or amenities for an entire corridor are not.
- 5) Are alley improvements eligible? **Answer:** Yes, but the alley should be a defined space that can be programmed for use. Alley improvements over multiple blocks and/or alleys that do not cater to pedestrians are not eligible.
- 6) Can the grant be used to renovate the inside and outside of a building in the space? **Answer:** The only interior renovations allowed inside of buildings are the construction (and renovation) of restrooms. Other renovations to the structure are not eligible (Those elements in the space - e.g. concessions - could be done separately from the grant).
- 7) Can the space be fenced and have operating hours for public use? Can the space be used for private events? **Answer:** Yes, provided that the space is generally accessible to the public, it may be fully/partially fenced to accommodate certain activities. Operating hours (such as nighttime closures of restrooms) are permissible. Private events may also be permitted – as often seen in other municipal public spaces.
- 8) Is fencing an eligible expense? **Answer:** Yes, if it is associated with the space.
- 9) Would relocation of a memorial be an allowable expense as part of the overall project? **Answer:** Site preparation is eligible as a match, so the grading work associated with the relocation would be a match. The relocation itself would be outside of the grant and not eligible as a match expense.
- 10) Would a PA system be eligible? **Answer:** Yes, as long as its use is related to the space.

#### Project location:

- 11) Can the project be located on privately-owned property? **Answer:** Yes, but the site/property does need to be publicly accessible. If privately-owned, then a multi-year lease agreement or formal Memorandum of Understanding will be needed as well as property owner permission to carry out activities on the site.
  - a. How long does the lease term need to be? **Answer:** Suggestion of two years or more.
- 12) Can the grant be used in a neighborhood park that isn't necessarily in a downtown space? **Answer:** Yes, but only if you can show the impact to neighborhood businesses.

### Project Logistics and Funding

#### Applicants:

- 1) Can previous Vibrant Spaces grant recipients apply? **Answer:** FY23 awardees are not eligible to apply in FY25. Moving forward, municipalities may receive a VS grant every other year.
- 2) How do you define a community? **Answer:** Municipal boundaries define a community. One (1) application per community is allowed due to limited funds.

## FREQUENTLY ASKED QUESTIONS, CONT.

- 3) Does the municipality have to be the entity carrying out the project? **Answer:** No, the municipality has to be the applicant and pass a resolution in support of the project, but the space can be built out/managed/programmed by community partners including but not limited to Business Improvement Districts, Chambers, Downtown Associations, Arts Districts, Libraries, etc.
- 4) Can the County or Redevelopment Authority (RDA) apply on behalf of a project in a municipality in the region? **Answer:** Yes, a County or RDA may be the applicant for a project, but only one application per municipal boundary will be accepted regardless of the applicant.
- 5) Can contiguous municipalities submit coordinated applications relating to projects such as a bicycle/pedestrian trail that would connect multiple communities? **Answer:** Trail extension is not eligible, but trail head and gathering spaces along trails that would benefit commercial district businesses, and that will be used for multiple audiences, are eligible. If a space spans municipalities, is recommended that one or both municipalities submit grants for their portion of the project, as contracts will be with a single entity.
- 6) How do we find out who to contact at our local municipality? **Answer:** Contact your WEDC Regional Director and they will provide you with the appropriate community contact information.

### Funding:

- 7) Do I have to have all 'match sources' secured at the time of application? **Answer:** No, anticipated match sources need to be identified at the time of application, but funds don't need to be secured until time grant fund disbursement is requested. WEDC will allow a total of two (2) draw requests for the project. Grant funds will be disbursed on a pro-rata basis to match the amount of matching funds identified with the draw(s).
- 8) Is ongoing maintenance of the site eligible? **Answer:** No, but we encourage applicants to have a plan to maintain their project/installation and to address that plan in their application.
- 9) What are eligible grant and match activities? **Answer:** Eligible activities include the following:
  - a. Public Space Enhancements (projects activating alleys, programmable park spaces, vacant parcels, and underutilized parking lots including elements such as public art, landscaping, benches, bike racks, etc.)
  - b. Public Signage (wayfinding, interpretive signage, kiosks and other signage located in and associated with the space)
  - c. Public Infrastructure (restrooms, water features, electrical, lighting, site preparation)
  - d. Seasonal Equipment with the intent to use annually (tables, chairs, umbrellas, heaters)
  - e. Site preparation such as grading, stormwater, etc. (Both grant and match eligible in FY23.)
- 10) What are ineligible grant and match activities? **Answer:** Ineligible activities include the following:
  - a. Building improvements (other than restrooms for public space use) – no interior renovations
  - b. District- or community-wide improvement projects
  - c. Events, staffing, programming, ongoing maintenance
  - d. Private spaces not open and accessible to the public
  - e. Site acquisition costs and lease costs
  - f. Activities otherwise eligible to be funded through other WEDC programs
  - g. In-kind contributions of materials or labor
  - h. Demolition
- 11) Can donated goods or services be used as match for the grant? **Answer:** No, but the value/impact of the donations should be summarized in the narrative.

## FREQUENTLY ASKED QUESTIONS, CONT.

### Grant Application and Process

- 1) How long do we have to complete the project? **Answer:** Project must start after the application is accepted into WEDC's Underwriting (anticipated to be sometime in February 2025) and must end by December 31, 2026.
- 2) Is the space design expected to be final by the time of application? **Answer:** No, but a close representation of the future space needs to be provided with the application to have an accurate budget, and stakeholder/partner consensus regarding the project and process must be very well defined within the application.
- 3) If we are planning to start some of the project in 2024, can we still apply? **Answer:** Yes, once a completed application is received (and accepted as complete into WEDC's Underwriting), costs incurred on and after the acceptance date may be considered eligible as match, assuming the grant is awarded. Project elements completed prior to that date will not be eligible for match or reimbursement, but prior progress does not impact the eligibility for funding of the space. Provided sufficient costs remain after the acceptance date to support both match and funding, projects may still apply.
- 4) Can your project be out to bid, but just not have started yet? **Answer:** Yes.
- 5) Is a project eligible to apply that already has site work started? **Answer:** Yes, but the date the application is accepted into WEDC's Underwriting is the "start date" for the project. Only after the "start date" will expenses be considered grant and match eligible.
- 6) If I don't have a community plan that identifies the project, what other documentation would be acceptable to provide? **Answer:** Meeting minutes, news articles, community meeting announcements, and/or documentation of the conversations/meetings that have been had to date with partners/stakeholders regarding the project.
- 7) Are there any requirements or advantages for low-income areas? **Answer:** No.
- 8) If a project has more than one of the eligibility requirements, will it score higher? **Answer:** Yes.

# Vibrant Spaces Grant

## SCORING MATRIX

Category	Possible Points	Competitive Grant Scoring Matrix
<b>Creation of visible and pedestrian-oriented public space</b>	10	<p>1 – Space is not visible from primary roads and is not walkable from businesses and destinations</p> <p>5 – Space is visible from a primary road but not easily accessible via foot OR space is walkable from business and destinations but not visible to pedestrians and vehicles</p> <p>10- Space is prominently located within a downtown/commercial district and easily walkable to nearby businesses and public amenities</p>
<b>The potential of the space to attract multiple user groups and activities</b>	10	<p>1 – Space serves a single purpose (i.e. sports field)</p> <p>5- Space can accommodate multiple user groups but focuses on single-purpose activities (i.e. several structured elements in one space – fishing pier, play area, shelter, etc.)</p> <p>10 – Space is a flexible space that can accommodate many user groups simultaneously and will also be used by multiple community partners/stakeholders to host events</p>
<b>Impact of the project on the community, district, and nearby businesses</b>	10	<p>1 - Space will be primarily used and programmed by one entity, is not located near complementary businesses, and will serve primarily nearby residents or existing user groups</p> <p>5- Space will accommodate the entire community and will boost traffic to a few nearby businesses or accommodate new events</p> <p>10 - Space is centrally located to multiple businesses and creates foot traffic in a commercial corridor. Space actively encourages interaction between community members, businesses, and visitors</p>
<b>Demonstrated community support for the project (multiple funding partners, civic organization participation). Partnerships and collaboration.</b>	10	<p>1 - Project targets an underutilized space and is supported by one or more community partners/stakeholders, but not included in any previous plan (or history of meetings/discussions about the project) and no formal agreements are in place to carry out the project</p> <p>5 - Project not included in formal plan, but meets identified need in the district, has been discussed by community groups and has support from multiple community partners/stakeholders to help make the project/space successful</p> <p>10 - Project is part of a community or district plan, has support from multiple community partners and will be programmed and developed in conjunction with partners/stakeholders</p>
<b>Budget and match funding preparedness (ie: detailed budget including sources of funds)</b>	10	<p>1 - Budget identifies key elements needed for project and potential sources of funding, less than 25% of project funds have been committed</p> <p>5 - Budget includes detailed cost estimates, at least 50% of funds have been committed and remaining funds have source identified</p> <p>10 – Budget includes detailed site plan, detailed cost estimates, and has 75% of funding sources committed with funds coming from diverse sources</p>
<b>Total</b>	<b>50</b>	

**LOOK FORWARD ➤**



November 14, 2024

Note #	Version #2 No Staff Added Comments
--------	---------------------------------------

- |    |   |
|----|---|
| 1  | Our latest electric rate increase went into effect 2/29/2024.<br>Our latest water rate increase went into effect 2/1/2024.<br>Our latest wastewater rate increase went into effect 11/1/2022. |
| 2  | Sewer Rate Case values were placed based on Workshop Session and Adjustment to Septage Receiving. Goal of being Net Positive.   |
| 3  | No Additional Employees are added to Budget.  |
| 4  | 2025 Budget prepared with a 83% Increase for ALL Utility Wages.   |
| 7  | AT&T & Charter Pole Attachments were increased by 25%, per contracts.   |
| 8  | ACEC capacity payment of \$29,400 is expected in 2025 for Sub # 4.  |
| 9  | School Benefits maintained due to Jacob Boness and Mason Mosher being in the Apprenticeship Program.  |
| 10 | Proposed capital projects and correlating debt issuance funds are shown.  |
| 11 | ATC Dividends are included in Electric Interest Income.   |
| 12 | A increase of 2% in purchased power cost is anticipated in 2025.  |

COLUMBUS UTILITIES  
STATEMENT OF CASH FLOWS

2025 Budget FINAL version 2 NO Operators Added

	Electric	Water	Wastewater	Total Utilities
Net Income	\$ 18,967	\$ 32,444	\$ 26,134	\$ 77,545
Add:				
Proceeds from 2025 revenue debt issue	4,402,673	1,352,626	2,297,837	8,053,136
Depreciation & Amortization (net)	565,806	340,175	406,843	1,312,824
Less:				
Capital additions	(4,402,673)	(1,352,626)	(2,297,837)	(8,053,136)
Debt principle payments	(520,643)	(140,000)	(321,172)	(981,815)
Net Cash Flow	\$ 64,129	\$ 232,619	\$ 111,805	\$ 408,554

Utility W/E - LGIP \$410,000 Cash Reserve  
Bond Reserves - \$300,000 Required - \$540,000 Plant Renewal & Replacement Surplus



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

November 14, 2024

### Sewer Utility Needs for FY 2025

Item	Cost	Comments
1 Vehicle Equipment	\$ 149,267.00	Hoist Truck for Sewer Utility
2 Pretreatment Study	\$ 100,000.00	Study and Implementation of Pretreatment Program including Grease Trap inspections etc.
3 Collection System Jet/Repair/etc.	\$ 300,000.00	Repair work on 20% of collection system; jetting, televising, lining, grout work, etc.
4 Birdsey Lift Station	\$ 75,000.00	PLC/SCADA control Panel, carryover from 2024 requests
5 Scum Pumps & Flanges	\$ 100,000.00	Replacement of all scum/sump pumps in WWTP and flanges that are worn including piping.
6 Sand Filter Rehab	\$ 450,000.00	Isolation Valves, Sand Replacement, other repair work/engineering
7 River Level Meter & Effluent Sampling	\$ 60,000.00	New Sample location and sampling process needed for Effluent Samples as well as river level meter.
8 SCADA System Upgrades	\$ 75,000.00	2024 carryover, Extent of Project not known (may be incorporated with Birdsey & PLC/Fiber Project)
9 Biosolids Handling/Project Design/Planning	\$ 703,570.00	Engineering and design portion of project to begin construction in 2026.
<b>SUB TOTAL</b>	<b>\$ 2,012,837.00</b>	

### Water Utility Needs for FY 2025

Item	Cost	Comments
1 WP #2 MCC Replacement	\$ 283,379.00	MCC Electrical Buckets and Panel Replacement
2 WP#2 Softener Recon	\$ 298,906.00	Recondition the Zeolite Softeners
3 WP#2 Softener Repaint	\$ 135,651.00	Repaint the interior of the Vessels
4 WP#2 Iron Filter Automated Backwash	\$ 293,000.00	Replace manual system with automated system to reduce waste and increase efficiency
5 WP#2 Dehumidifier 1 of 4 Replacement	\$ 18,164.00	Dehumidifier #1
6 Site Investigation and Site Selection	\$ 42,436.00	Future Water Plant Site Identification
7 Future Plant Land Acquisition	\$ 106,090.00	Purchase of Land for Future Plant
<b>SUB TOTAL</b>	<b>\$ 1,177,626.00</b>	

### Electric Utility Needs for FY 2025

Item	Cost	Comments
1 Reconnect Padmount Step-Down	\$ 10,000.00	Unit on Ludington & HWY 89 should be reconnected so it is ready to serve load
2 Complete 4.16kV conversion	\$ 3,300,000.00	Covert the remainder of the 4.16kV to 12.47kV via contract and done before failure of Substation #1.
3 Decommission Substation #1	\$ 10,000.00	Turn Off and scrap Substation #1. Scrap value may be less than disposal costs.
4 Sell Pad Mount Step-Downs	\$ (45,000.00)	These Transformers are useful to other Utilities going through conversion.
5 Hospital Expansion Project Equipment Order	\$ 320,000.00	Equipment needed to perform hospital work in 2026.
6 Substation #2 SCADA Connection	\$ 10,000.00	Carryover from 2024
7 Transformers (Stock and hospital Project)	\$ 720,750.00	Purchased for Hospital project as well as inventory needs in our yard.
8 2025 Ford F350 Super Crew Utility Truck	\$ 76,923.00	Replacement for Truck #32.
<b>SUB TOTAL</b>	<b>\$ 4,402,673.00</b>	

### Combined Utility Needs for FY 2025

Item	Cost	Comments
1 Wastewater Portion Streets Projects	\$ 110,000.00	2025 Steets Construction Projects Wastewater Portion
2 Water Portion Streets Projects	\$ 175,000.00	2025 Streets Construction Projects Water Portion
3 PLC/Fiber Installation Upgrade	\$ 175,000.00	City Wide Install of updated comms cable.
<b>SUB TOTAL</b>	<b>\$ 460,000.00</b>	
<b>GRAND TOTAL</b>	<b>\$ 8,053,136.00</b>	





2025																			
Employee		Employment Status	Annual Hours	Budgeted Overtime Hours	2024 Hourly Wage	2024 Annual Salary or Wages	Proposed Increase	2025 Hourly Wage	2025 Annual Salary or Wages										
Lineman Foreman		FT	2080	270	\$ 56.23	\$ 139,732	3%	\$ 57.92	\$ 143,923										
Senior Lineman		FT					3%		\$ -										
Lineman (Journeyman)		FT	2080	270	\$ 54.60	\$ 135,681	3%	\$ 56.24	\$ 139,751										
Lineman (Journeyman)		FT	2080	270	\$ 46.60	\$ 115,801	100% of '25	\$ 56.24	\$ 139,756										
Apprentice Lineman		FT	2080	270	\$ 36.25	\$ 90,081	80% of '25	\$ 44.99	\$ 111,805										
Totals:				1080		\$ 481,295		\$ -	\$ 535,236										

ELECTRIC 2025					CIP/PROJECTS	
	Bond	2025 F350 UTILITY TRUCK PURCHASE (Ehlers)	\$ (76,923)			(\$4,325,750)
	30-594-20-0000	Trench Box large plus braces	\$ 9,720			(\$76,923)
	30-580-20-0000	MEUW (\$6,000 additional)	\$ 14,950			\$3,240
	30-932-20-0000	Snow Blower	\$ 1,500			\$10,984
	30-930-20-9351	RAIN GEAR PPE/SAFETY BUDGET	\$ 5,870			\$750
	30-932-20-0000	Shop Sweeper	\$ 480			\$5,870
	30-589-00-0000	Bobcat Hydraulic Breaker	\$ 13,300			\$240
	30-589-00-0000	Bobcat E48 w 18"30" & Ripper	\$ 78,298			\$1,995
	30-589-00-0000	Bobcat Skidsteer Rental	\$ 3,000			\$11,745
30-583-20-0000 & 30-584-20-0000		REPAIRS TO ELECTRIC UTILITY TRAILERS 50/50	\$ 21,358			\$1,500
	30-594-20-0000	POPUP HUB FOR WORKING IN RAIN	\$ 1,200			\$21,358
	30-588-20-5881	TOOLS	\$ 25,000			\$1,200
	30-583-20-0000	POLES	\$ 18,000			\$15,000
	30-584-20-0000	PIPING/CONDUIT	\$ 30,000			\$18,000
30-583-20-0000 & 30-584-20-0000		WIRE 50/50 Split	\$ 50,000			\$25,000
30-583-20-0000 & 30-584-20-0000		FITTINGS/FUSES 50/50 Split	\$ 35,000			\$45,000
	30-588-20-5881	MAINT SUPPLIES MISC SUPPLIES	\$ 10,000			\$30,000
	30-921-20-0000	PRINTER/COPY MACHINE CONTRACT w/Rhyme	\$ 5,184			\$5,000
BUDGET TOTAL "PROJECTS " ELECTRIC 2025						\$1,728
CIP TOTAL ELECTRIC 2025						\$198,610
						(\$4,402,673)

2025 Reconnect Padmount Step-down  
2025 Complete 4.16kV Conversion  
2025 Decommission Sub #1  
2025 Sell Pad Mount Step-downs  
2025 Hospital Work Equipment Order  
2025 Substation #2 SCADA Connection  
Utility Truck  
Transformers

15%  
15%

New Operator adds \$200,975 in Salary Expense

BOND AMOUNT - \$4,402,673



COLUMBUS LIGHT DEPARTMENT  
Electric Revenue and Expenses  
Projected 2024 Year End for 2025 Budget

Item #5.

OPERATING REVENUES								
	2022	2023	2024	2024	2024	2024 Expected	2025	Increase
Sales of Electricity								
Residential Sales (440)	2,529,254	2,378,917	1,836,619	2,448,825	2,514,793	1.90%	2,495,263	-0.78%
Commercial Sales (442) GS = <50 KW for 3 consec months	964,742	938,479	690,754	921,005	847,253	7.81%	992,969	17.20%
Small Power Sales (443) CP - 1 = demand <200 KW	963,229	840,404	634,501	846,002	841,881	5.11%	889,251	5.63%
Large Power Sales (443-82) CP-2 = demand <1000 KW	841,592	813,640	627,351	836,468	915,658	10.81%	926,873	1.22%
Industrial Power Sales (443-83) CP-3 = demand >1000 KW	2,823,105	2,528,744	2,090,349	2,787,131	2,795,636	2.66%	2,861,288	2.35%
Public Street Lighting (444-91)	119,713	121,412	93,912	125,216	120,550	1.64%	127,273	5.58%
Athletic Field Lighting (444-92)	1,202	1,129	1,107	1,476	1,000	10.07%	1,625	62.50%
Interdepartmental Sales (448)	13,486	12,734	7,819	10,426	9,000	4.08%	10,000	11.11%
Total Sales Electricity	8,256,323	7,635,459	5,982,412	7,976,549	8,045,771	3.95%	8,304,542	3.22%
Other Operating Revenues								
Forfeited Discounts (450)	8,293	8,500	8,137	10,850	8,500	-17.05%	9,000	5.88%
Rents From Electric Property (454)	70,058	71,350	50,998	67,997	72,600	6.77%	72,600	0.00%
Other Electric Revenues (456)	9,054	5,875	4,926	6,568	5,875	-23.87%	5,000	-14.89%
Total Other Operating Revenues	87,405	85,725	64,061	85,415	86,975	1.39%	86,600	-0.43%
Total Operating Revenues	8,343,728	7,721,184	6,046,472	8,061,963	8,132,746	3.92%	8,391,142	3.18%
OPERATING EXPENSES								
Operation and Maintenance Expenses								
Purchased Power (555)	6,613,233	5,963,618	4,555,070	5,336,492	6,250,250	19.27%	6,364,872	1.83%
Distribution Expenses	229,622	293,389	229,427	278,158	246,600	28.99%	358,800	45.50%
Customer Accounts Expenses	108,692	102,935	84,062	111,760	109,325	4.22%	116,477	6.54%
Sales Expenses	63,845	125,255	32,968	40,657	27,400	-19.07%	32,905	20.09%
Administrative and General Expenses	316,406	746,192	662,291	793,545	538,402	4.48%	829,080	53.99%
Taxes (Non-Tax Equivalent)	46,684	48,718	27,681	27,681	48,718	68.65%	46,684	-4.18%
Total Operation and Maint. Expenses	7,378,482	7,280,107	5,591,498	6,588,293	7,220,695	17.61%	7,748,819	7.31%
Depreciation Expense (403) - Utility Financed	447,109	505,551	310,000	513,339	513,339	-1.00%	508,206	-1.00%
Depreciation Expense (403) - CIAC	53,356	56,138	40,000	55,000	-	9.09%	60,000	100.00%
Taxes (Tax Equivalent) (408)	234,780	262,657	238,517	271,112	281,464	10.89%	300,648	6.82%
Total Operating Expenses	8,113,727	8,104,453	6,180,015	7,427,744	8,015,498	16.02%	8,617,672	7.51%
Net Operating Income	230,001	(383,269)	(133,543)	634,220	117,248	-135.72%	(226,530)	-293.21%
NON-OPERATING REVENUES								
Merchandising & Jobbing Revenue (415)	802	-	-	-	-	0.00%	-	0.00%
Merchandising & Jobbing Expense (416)	(4,750)	(1,003)	-	-	-	0.00%	-	0.00%
Interest Income (419)	55,075	101,449	74,803	99,737	34,550	-6.76%	93,000	169.18%
Other Income Deductions (426)	0	-	-	-	(575)	#DIV/0!	-	-100.00%
Interest Expense (427 & 430)	(13,100)	(10,100)	(8,700)	(8,640)	(15,250)	118.78%	(18,903)	23.95%
Amortization of Debt Discount & Expenses (428)	2,760	2,568	1,826	2,460	-	0.00%	2,400	0.00%
Other Non-Operating Income (421)	119,220	11,340	-	2,000	2,000	8350.00%	169,000	8350.00%
Total Non-Operating (Income)/Expense	160,008	104,255	67,929	95,557	20,725	156.91%	245,497	1084.55%
INCOME/(LOSS)	390,010	(279,015)	(65,614)	729,777	137,973	-97.40%	18,967	-86.25%

COLUMBUS LIGHT DEPARTMENT

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

Projected 2024 Year End for 2025 Budget													Thru Sept	
	Actual 2021	Actual 12/31/2022 2022	Actual 12/31/2023 2023	YTD 12/31/2024 2024	Expected 2024	Budget 12/31/2024 2024	2025 Budget vs 2024 Expected	Budget 2025	% Budget Increase					
30-440-61-0000	Residential Sales - Total	1,078	-	-	2,448,825	2,514,793	2%	2,495,263	-1%					
30-440-61-0010	Residential Sales - City	2,351,744	2,300,057	1,877,540	-	-								
30-440-61-0011	Residential Sales PCAC - City	98,311	6,761	(96,898)	-	-								
30-440-61-0012	Res Sales Renew Engy - City	3,139	3,491	2,554	-	-								
30-440-61-0020	Residential Sales - Twn Clumbs	5,115	4,668	3,878	-	-								
30-440-61-0021	Residential Sales PCAC - TofC	370	48	(171)	-	-								
30-440-61-0030	Residential Sales Town of Elba	66,893	63,823	52,519	-	-								
30-440-61-0031	Residential Sales PCAC - TofE	2,604	69	(2,802)	-	-								
30-442-71-0010	S C/I Sales City1Ph	366,081	344,805	289,917	921,005	847,253	8%	992,969	17%					
30-442-71-0011	S C/I City1Ph PCAC	13,266	(462)	(16,428)	-	-								
30-442-71-0012	S C/I City1Ph Renew Engy	48	48	36	-	-								
30-442-71-0020	S C/I Town of Columbus	-	-	-	-	-								
30-442-71-0030	S C/I Town of Elba 1Ph	1,884	2,369	2,013	-	-								
30-442-71-0031	S C/I Town of ELba 1 Ph PCAC	(19)	(15)	(84)	-	-								
30-442-72-0010	S C/I Sales City 3Ph	551,738	581,911	432,807	-	-								
30-442-72-0011	S C/I City 3Ph PCAC	19,677	(1,491)	(25,959)	-	-								
30-442-72-0012	S C/I City 3Ph Renewal Energy	744	744	558	-	-								
30-442-72-0030	S C/I Town of Elba 3Ph	9,782	9,371	7,402	-	-								
30-442-72-0031	S C/I Town of Elba 3Ph PCAC	163	(119)	(548)	-	-								
30-442-93-0010	S C/I Security Lights City	1,369	1,325	1,058	-	-								
30-442-93-0011	S C/I Scurity Light City PCAC	9	(6)	(18)	-	-								
30-443-81-0010	Lg C/I Sales Small Pwr CP-1	920,001	843,074	681,592	846,002	841,881	5%	889,251	6%					
30-443-81-0011	Lg C/I Small Power CP-1 PCAC	42,028	(3,870)	(47,991)	-	-								
30-443-81-0012	Lg C/I Sml Pwr CP-1 Renew Engy	1,200	1,200	900	-	-								
30-443-82-0010	Lg C/I Sales Large Power CP-2	754,822	765,689	648,222	836,468	915,658	11%	926,873	1%					
30-443-82-0011	Lg C/I Large Power CP-2 PCAC	40,408	(994)	(43,974)	-	-								
30-443-82-0030	Lg C/I Sales Large Power Elba	45,819	48,946	23,103	-	-								
30-443-82-0031	Lg Commer and Indust Sales PCA	543	(1,253)	(832)	-	-								
30-443-83-0010	Lg Commer and Indust Sales Ind	2,667,853	2,536,713	2,261,548	2,787,131	2,795,636	3%	2,861,288	2%					
30-443-83-0011	Lg Commer and Indust Sales PCA	150,272	(11,696)	(174,103)	-	-								
30-443-83-0012	Lg Commer and Indust Sales Ren	4,980	4,980	3,735	-	-								
30-444-91-0010	Public Str and Hwy Lighting Ci	116,768	119,386	93,582	125,216	120,550	2%	127,273	6%					
30-444-91-0011	Public Str and Hwy Lighting PC	579	(284)	(1,303)	-	-								
30-444-91-0030	Public Str and Hwy Lighting EI	2,328	2,327	1,692	-	-								

Item #5.



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

	Thru Sept							% Budget Increase
	Actual	Actual	Actual	YTD	Expected	Budget	2025 Budget vs	
	2021	12/31/2022	12/31/2023	12/31/2024	2024	12/31/2024	2024 Expected	
30-444-91-0031		38	(17)	(59)		-		
Public Str and Hwy Lighting PC								
30-444-92-0010		1,079	1,102	1,129	1,476	1,000	10%	63%
Public Str and Hwy Lighting At								
30-444-92-0011		123	27	(22)		-		
Public Str and Hwy Lighting PC								
30-448-95-0010		13,088	12,856	8,681	10,426	9,000	-4%	11%
Interdepartmental Sales City								
30-448-95-0011		398	(122)	(862)		-		
Interdepartmental Sales PCAC -								
Total Sales Electricity		8,256,326	7,635,459	5,982,412	7,976,549	8,045,771		
30-450-00-0000		-	-	-	10,850	8,500	-17%	6%
Forfeited Discs								
30-450-00-0010		7,974	7,462	7,871		-		
Forfeited Discs Forfeited Disc								
30-450-00-0020		13	1	-		-		
Forfeited Discs Forfeited Disc								
30-450-00-0030		306	254	266		-		
Forfeited Discs Forfeited Disc								
30-454-00-0000		70,058	71,341	50,998	67,997	72,600	7%	0%
Rent from Elect Prop								
30-454-00-0001		-	-	-		-		
Rent from Elect Prop Pole Rent								
30-454-00-0002		-	-	-		-		
Rent from Elect Prop Pole Rent								
30-454-00-0003		-	-	-		-		
Rent from Elect Prop Other Ren								
30-456-00-0000		8,105	5,713	3,795	5,060	5,875	-1%	-15%
Oth Elect Rev								
30-456-00-4560		-	-	-		-		
Oth Elect Rev Solar Credit								
30-456-20-0000		949	982	1,131	1,508	-		
Oth Elect Rev Supplies & Expen								
Total Other Operating Revenues		87,404	85,753	64,061	85,415	86,975	1%	0%
Total Operating Revenues		8,343,730	7,721,212	6,046,472	8,061,963	8,132,746	4%	3%
Other Power Supply Expenses								
30-555-00-0000		5,841,393	5,963,618	4,555,070	5,336,492	6,250,250		
Purchased Power (555)								
Total Other Power Supply Expenses		5,841,393	5,963,618	4,555,070	5,336,492	6,250,250	19%	2%

Distribution Expenses							
30-580-00-0000	12,840	-	-	-	21,000	-	-33%
Operation Supervision & Engineering (5							
30-580-10-0000		-	-	-	-	-	
Oper Supervsn and Engineer Lab							
30-580-20-0000	12,863	9,844	14,438	20,438	-	13,984	
Oper Supervsn and Engineer Sup							
30-580-20-5801	-	-	-	-	-	-	
Oper Supervsn and Engineer Alp							
30-0-0000	27,777	-	-	-	3,950	-	-49%
Station Expenses (582)							
30-0-0000		1,104	-	-	-	-	
Station Exp Labor							
Item #5.							

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

Projected 2024 Year End for 2025 Budget										Thru Sept
	Actual	Actual	Actual	Actual	YTD	Expected	Budget	2025 Budget vs	Budget	% Budget
	2021	12/31/2022	12/31/2023	12/31/2024	2024	2024	12/31/2024	2024 Expected	2025	Increase
30-582-20-0000			2,055	1,203		1,444	-		2,000	
Station Exp Supplies & Expense										
30-583-00-0000	9,288	-	-	-	-	888	9,750	1613%	859	453%
Overhead Line Expenses (583)			962	740		407	-		394	
30-583-10-0000		8,291	-	339		1,853	-		52,679	
OH line Exp Labor Install Remo			-	1,544			-			
30-583-10-5835		219	1,034	-			-			
OH line Exp Supplies & Expense			-	-			-			
30-583-20-0000		-	-	-			-			
OH line Exp Transportation			-	-			-			
30-583-30-0000		-	-	-			-			
OH line Exp Transportation Ins			-	-			-			
30-583-30-5835			-	-			-			
UG Line Exp	21,401	-	(738)	-			16,050	353%		273%
30-584-00-0000										
UG Line Exp Labor		4,716	398	-			-			
30-584-10-0000							-			
UG Line Exp Labor Install Remo		64	562	204		244	-		236	
30-584-10-5845		14,739	12,535	10,813		12,976	-		59,679	
UG Line Exp Supplies & Expense			-	-			-			
30-584-20-0000			-	-			-			
UG Line Exp Supplies & Expense			-	-			-			
30-584-20-5845			-	-			-			
UG Line Exp Transportation			-	-			-			
30-584-30-0000			-	-			-			
UG Line Exp Transportation Ins		15	61	-			-			
30-584-30-5845			-	-			-			
UG Line Exp Inventory Allocati			-	-			-			
30-584-40-0000			-	-			-			
UG Line Exp Inventory Allocati			-	-			-			
30-584-40-5845			-	-			-			
Meter Exp	(5,355)	-	-	-			5,875	-19%		0%
30-586-00-0000			-	-			-			
Meter Exp Labor		60	-	-			-			
30-586-10-0000			-	-			-			
Meter Exp Labor Install Remove		111	539	-			-			
30-586-10-5865			-	-			-			
Meter Exp Supplies & Expenses		7,966	10,705	5,437		7,249	-		5,850	
30-586-20-0000			-	-			-			
Meter Exp Transportation		1	-	-			-			
30-586-30-0000			-	-			-			
Meter Exp Transportation Insta		3	-	-			-			
30-586-30-5865			-	-			-			
Customer Installations Exp	30	-	-	-			125	0%	125	0%
30-587-00-0000			-	-			-			
Customer Installations Exp Lab		161	-	-			-			
30-587-10-0000			-	-			-			
Customer Installations Exp Tra		-	550	-		125	-			
30-587-30-0000			-	-			-			
Misc Dist Exp	132,524	-	146	-			122,250	-13%	113,939	10%
30-588-00-0000							-			
Misc Dist Exp Labor		74,039	72,872	109,459		131,351	-			
30-588-10-0000		14,305	441	-			-			
Misc Dist Exp Labor Indirect W			-	-			-			
30-588-10-5883			-	-			-			
Misc Dist Exp Stand-by/Estimat		9,725	11,392	18,678		22,414	-			
30-588-13-5882			-	-			-			
Misc Dist Exp Supplies & Expen			-	-			-			
30-588-20-0000			-	-			-			
Misc Dist Exp Supplies & Expen			26	-			-			
30-588-20-5881							-			
Misc Dist Exp Supplies & Expen							-			
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										Item #5.

COLUMBUS LIGHT DEPARTMENT

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

		Thru Sept								
		Actual	Actual	Actual	YTD	Expected	Budget	2025 Budget vs	Budget	% Budget
		2021	12/31/2022	12/31/2023	12/31/2024	2024	12/31/2024	2024 Expected	2025	Increase
30-588-30-5881	Misc Dist Exp Transportation		-	-	-		-			
30-589-00-0000	Rents	464	-	-	-	250	250	5996%	15,240	5996%
30-589-20-0000	Rents Supplies & Expenses		-	-	-		-			
30-591-00-0000	Maint of Struct	-	-	-	-					
30-591-10-0000	Maint of Struct Labor		-	-	-	477	2,950	-3%	461	-84%
30-592-00-0000	Maint of Station Eqp	10,416	2,897	826	397		-			
30-592-10-0000	Maint of Station Eqp Labor		-	-	-		5,850	-3%	6,852	34%
30-592-20-0000	Maint of Station Eqp Supplies		3,904	4,508	5,902	7,082	-			
30-592-30-0000	Maint of Station Eqp Transport		2,645	2,125	54	1,000	-		1,000	
30-592-40-0000	Maint of Station Eqp Inventory		-	-	-		-			
Maintenance of Structures and Equipment										
Maintenance of Lines										
30-593-00-0000	Maint of OH Lines		-	(493)	-		25,750			-2%
30-593-10-0000	Maint of OH Lines Labor		33,247	39,200	22,697	27,237	-	-1%	26,867	
30-593-10-5932	Maint of OH Lines Labor / Tree Trimming (5932)	8,122	7,498	13,578	6,027	7,232	-		6,997	
30-593-20-0000	Maint of OH Lines Supplies & E		8,660	10,355	3,857		-			
30-593-20-5931	Maint of OH Lines Supplies & E		-	-	-		-			
30-593-20-5932	Maint of OH Lines Supplies & E		265	5,242	432	1,432	10,275		1,500	
30-593-20-5933	Maint of OH Lines Supplies & E		-	-	-		-			
30-593-30-0000	Maint of OH Lines Transportati		2,560	187	-		-			
30-593-30-5931	Maint of OH Lines Transportati		-	-	-		-			
30-593-30-5932	Maint of OH Lines Transportati		-	-	-		-			
30-593-30-5933	Maint of OH Lines Transportati		-	-	-		-			
30-593-40-0000	Maint of OH Lines Inventory AI		389	-	-		-			
Maintenance of UG Lines										
30-594-00-0000	Maint of UG Lines		(5,065)	(375)	-		17,350	-17%		-6%
30-594-00-5941	Maint of UG Lines Maintenance		-	-	-		-			
30-594-10-0000	Maint of UG Lines Labor	1,151	8,536	17,197	9,139	10,967	-		10,865	
Electric Locate (5942)										
										Item #5.



COLUMBUS LIGHT DEPARTMENT

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

	Actual 2021	Actual 12/31/2022	Actual 12/31/2023	YTD 12/31/2024	Expected 2024	Budget 12/31/2024	2025 Budget vs 2024 Expected	Budget 2025	% Budget Increase
30-594-10-5942		1,118	1,132	729	875	-		846	
30-594-20-0000		5,778	57,722	6,861	8,861	-		5,000	
30-594-20-5941		-	667	-	-	-		-	
30-594-20-5942		-	-	-	-	975		-	
30-594-30-0000		25	30	-	50	-		500	
30-594-30-5941		-	-	-	-	-		-	
30-594-30-5942		-	-	-	-	-		-	
30-594-40-0000		1,181	-	-	-	-		-	
30-595-00-0000		-	-	-	-	675	-4%	163	-76%
30-595-10-0000		-	245	141	169	-		-	
30-595-20-0000		72	-	-	-	-		-	
30-595-30-0000		-	-	-	-	-		-	
30-596-00-0000		-	-	-	-	3,000	-3%	8,257	192%
30-596-10-0000		2,988	9,378	7,112	8,534	-		500	
30-596-20-0000		254	634	221	500	-		-	
30-596-30-0000		-	-	-	-	-		-	
30-596-40-0000		409	-	-	-	-		-	
30-597-00-0000		-	-	-	-	525	-3%	3,487	659%
30-597-10-0000		1,791	6,277	3,004	3,604	-		500	
30-597-20-0000		13	1,572	-	500	-		-	
Maintenance of Miscellaneous Distrib P	-	-	-	-	-	-		-	
Total Distribution Expenses	218,658	229,620	293,389	229,427	278,158	246,600	29%	358,800	45%

Customer Accounts Expenses

30-902-00-0000	-	-	-	-	-	100	10%	83	31%
30-902-10-0000		-	-	71	86	-		-	
Meter Reading Exp Labor									
Meter Reading Expenses (902-20)	9,523								
Meter Reading Exp Supplies & E		10,464	10,440	10,242	11,566	9,775		12,723	
Meter Reading Exp Transportati		88	164	64	128	-		141	
Customer Records & Clct Exp	64,588	-	-	-	-	65,550	4%	-	4%
Item #5.									

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

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**COLUMBUS LIGHT DEPARTMENT**

Detailed Electric Operation and Maintenance Expenses

Projected 2024 Year End for 2025 Budget

Projected 2024 Year End for 2025 Budget										Thru Sept
	Actual 2021	Actual 12/31/2022 2022	Actual 12/31/2023 2023	YTD 12/31/2024 2024	Expected 2024	Budget 12/31/2024 2024	2025 Budget vs 2024 Expected	Budget 2025	% Budget Increase	
30-924-20-0000 Prop Insurance Supplies & Expe	-	21,367	23,924	25,916	25,916	-		26,953		
30-925-00-0000 Injuries and Damages	-	-	-	-		-	0%		0%	
30-925-20-0000 Injuries and Damages Supplies	-	4,358	3,992	4,700	7,700	5,500	-35%	5,000	-9%	
30-926-00-0000 Employee Pensions and Benefits	-	-	-	-	-	500	-100%	0	-100%	
30-926-00-9269 Employee P&B Fringes Cleared	-	(138,794)	(8,581)	(7,575)	(7,575)	12,000	-1%	-7,500	-163%	
30-926-10-9261 Employee P&B Sick Payout Benft	-	17,583	-	-	-	2,500	-100%	1,000	-60%	
30-926-10-9262 Employee P&B Holiday	-	9,469	7,597	9,808	11,770	13,250	22%	14,402	9%	
30-926-10-9264 Employee P&B School	-	24,581	37,163	52,647	54,646	26,450	3%	56,285	113%	
30-926-10-9265 Employee P&B Funeral/MISC	-	210	1,490	803	963	500	22%	1,178	136%	
30-926-10-9266 Employee P&B Vac Payout Benft	-	9,910	-	1,076	1,435	4,500	13%	1,617	-64%	
30-926-10-9999 Special Sick - Covid-19	-	-	-	-		-	0%	0	0%	
30-926-15-9269 Employee P&B Burden/OH Cleared	-	18,033	1,338	-		-	0%	0	0%	
30-926-20-0000 Employee P&B Supplies & Exp	-	-	88	-		-	0%	0	0%	
30-926-20-9260 Employee P&B WI Retirement	-	26,907	32,993	32,229	38,675	30,250	21%	46,920	55%	
30-926-20-9266 Employee P&B Clothing Allowance	-	3,274	13,111	2,017	3,500	3,500	0%	3,500	0%	
30-926-20-9267 Employee P&B Health Ins	-	58,151	66,056	66,501	79,801	50,904	11%	88,919	75%	
30-926-20-9268 Employee P&B Life Ins	-	281	549	565	678	1,500	56%	1,059	-29%	
30-926-20-9270 Employee P&B Cell Phone	-	1,050	838	815	1,902	1,050	0%	1,900	81%	
30-926-20-9271 Employee P&B Dental Ins	-	4,139	3,755	3,457	4,148	3,398	13%	4,701	38%	
30-926-20-9272 Employee P&B Vision Ins	-	535	517	477	477	425	7%	510	20%	
30-926-20-9273 Employee P&B GASB 68	-	(66,672)	-	-	-	25,000	-100%	0	-100%	
30-928-00-0000 Regulatory Commuission Exp	-	-	-	-	5,666	500	-62%	5,000	900%	
30-928-20-0000 Reg Commuission Exp S&E	-	142	16,643	5,666	7,555	-				
30-930-00-0000 Misc General Exp	-	-	-	-		18,500	-1%		103%	
30-930-00-9350 Misc General Exp Annual Confer	-	-	-	-		-				
30-930-00-9352 Misc General Exp Legislative A	-	-	-	-		-				
Misc Reliability Expenses (9301)										
30-930-10-0000 Misc General Exp Labor	-	18,967	29,336	20,781	24,938	-		24,496		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000		
30-930-10-0000 Misc Gen Exp S&E	-	11,672								

Item #5.

COLUMBUS LIGHT DEPARTMENT

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

Thru Sept									
	Actual	Actual	Actual	YTD	Expected	Budget	2025 Budget vs	Budget	% Budget
	2021	12/31/2022	12/31/2023	12/31/2024	2024	12/31/2024	2024 Expected	2025	Increase
30-930-20-9351 Misc General Exp Supplies & Ex	-	-	-	-	-	-		5,870	1205%
30-933-00-0000 Vehicle Clearing	-	17,930	39,655	42,462	50,954	12,500	6%	52,000	
30-933-10-0000 Vehicle Clearing Labor	-	16,084	31,616	24,871	29,846	-		30,305	
30-933-20-0000 Vehicle Clearing S&E	-	42,090	44,538	55,335	73,780	-		75,000	
30-933-30-0000 Vehicle Clearing Transportatio	-	(871)	(2,370)	-	-	-			
30-932-00-0000 Maint of General Plt	-	3,173	-	650	-	32,000	-2%		42%
30-932-10-0000 Maint of General Plt Labor	-	58,844	41,244	32,590	39,108	-		38,032	
30-932-20-0000 Maint Gen Plant S&E	-	3,041	3,947	5,466	7,287	-		7,500	
Total Administrative and General Ex	-	316,407	746,192	662,291	793,545	538,402	4%	829,080	54%
Total Operation and Maintenance Ex	6,164,201	7,331,796	7,231,389	5,563,817	6,560,612	7,171,977	17%	7,702,135	7%
Taxes (Non-Tax Equivalent)	48,718	46,684	48,718	27,681	27,681	48,718	69%	46,684	-4%
Total Operation and Maintenance Expt	6,212,919	7,378,480	7,280,107	5,591,498	6,588,293	7,220,695	18%	7,748,819	7%
30-403-00-0000 Depreciation Expense		429,109	505,551	310,000	513,339	513,339	-1%	508,206	-1%
30-403-00-0001 Depreciation Expense Pole Rent		53,356	56,138	40,000	55,000	-	9%	60,000	100%
Total Taxes		482,465	561,689	350,000	568,339	513,339	0%	568,206	11%
30-408-00-0000 Taxes		-	-	-	-	-			
30-408-20-4081 Taxes Property Tax Equivalent		234,780	212,958	191,000	212,958	234,780	11%	236,447	1%
30-408-20-4082 Taxes Social Security		34,836	37,388	35,391	35,391	34,836	46%	51,646	48%
30-408-20-4083 Taxes Gross Receipts Tax		4,283	4,752	4,084	7,155	4,283	-30%	4,990	16%
30-408-20-4084 Taxes PSC Remainder Assessment		7,565	7,558	8,042	15,607	7,565	-52%	7,565	0%
Total Taxes		281,464	262,657	238,517	271,112	281,464	11%	300,648	7%

NON-OPERATING REVENUES

30-415-00-0000 Rev from Merch Job & Cont Work	802	-	-	-		-			
30-416-10-0000 Merch Job & Cont Wrk Labor	(3,145)	(582)	-	-		-			
30-416-15-0000 Merch Job & Cont Wrk Burden/OH	(1,195)	(221)	-	-		-			
30-0000 Merch Job & Cont Wrk Transport	(410)	(200)	-	-		-			



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

Thru Sept

	Actual 2021	Actual 12/31/2022 2022	Actual 12/31/2023 2023	YTD 12/31/2024 2024	Expected 2024	Budget 12/31/2024 2024	2025 Budget vs 2024 Expected	Budget 2025	% Budget Increase
30-419-00-0000 Interest and Dividends Income		55,075	101,449	74,803	99,737	34,550	-7%	93,000	169%
30-426-00-0000 Oth Income Deductions		0	-	-		(575)	#DIV/0!		-100%
30-427-00-0000 Interest on Long-Term Debt		(13,100)	(10,100)	(8,700)	(8,640)	(15,250)	119%	-18,903	24%
30-428-00-4280 Amort of Debt Disc and Exp		2,760	2,568	1,826	2,460	-	-2%	2,400	100%
30-421-00-0000 Misc NonOper Income		23,785	11,340	-	2,000	2,000	0%	2,000	0%
30-421-00-4211 Gain/Sales Fixed Assets		95,435	-	-	-	-	0%	167,000	100%
Total Non-Operating/Misc Income		160,008	104,255	67,929	95,557	20,725	157%	245,497	1085%
NET INCOME/(LOSS)		361,329	(278,987)	(65,614)	729,777	137,973	-97%	18,967	



November 14, 2024

Note #	Version #2 No Staff Added Comments
--------	---------------------------------------

- |    |   |
|----|---|
| 1  | Our latest electric rate increase went into effect 2/29/2024.<br>Our latest water rate increase went into effect 2/1/2024.<br>Our latest wastewater rate increase went into effect 11/1/2022. |
| 2  | Sewer Rate Case values were placed based on Workshop Session and Adjustment to Septage Receiving. Goal of being Net Positive.   |
| 3  | No Additional Employees are added to Budget.  |
| 4  | 2025 Budget prepared with a 83% Increase for ALL Utility Wages.   |
| 7  | AT&T & Charter Pole Attachments were increased by 25%, per contracts.   |
| 8  | ACEC capacity payment of \$29,400 is expected in 2025 for Sub # 4.  |
| 9  | School Benefits maintained due to Jacob Boness and Mason Mosher being in the Apprenticeship Program.  |
| 10 | Proposed capital projects and correlating debt issuance funds are shown.  |
| 11 | ATC Dividends are included in Electric Interest Income.   |
| 12 | A increase of 2% in purchased power cost is anticipated in 2025.  |

COLUMBUS UTILITIES  
STATEMENT OF CASH FLOWS

2025 Budget FINAL version 2 NO Operators Added

	Electric	Water	Wastewater	Total Utilities
Net Income	\$ 18,967	\$ 32,444	\$ 26,134	\$ 77,545
Add:				
Proceeds from 2025 revenue debt issue	4,402,673	1,352,626	2,297,837	8,053,136
Depreciation & Amortization (net)	565,806	340,175	406,843	1,312,824
Less:				
Capital additions	(4,402,673)	(1,352,626)	(2,297,837)	(8,053,136)
Debt principle payments	(520,643)	(140,000)	(321,172)	(981,815)
Net Cash Flow	\$ 64,129	\$ 232,619	\$ 111,805	\$ 408,554

Utility W/E - LGIP \$410,000 Cash Reserve  
Bond Reserves - \$300,000 Required - \$540,000 Plant Renewal & Replacement Surplus

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

November 14, 2024

### Sewer Utility Needs for FY 2025

Item	Cost	Comments
1 Vehicle Equipment	\$ 149,267.00	Hoist Truck for Sewer Utility
2 Pretreatment Study	\$ 100,000.00	Study and Implementation of Pretreatment Program including Grease Trap inspections etc.
3 Collection System Jet/Repair/etc.	\$ 300,000.00	Repair work on 20% of collection system; jetting, televising, lining, grout work, etc.
4 Birdsey Lift Station	\$ 75,000.00	PLC/SCADA control Panel, carryover from 2024 requests
5 Scum Pumps & Flanges	\$ 100,000.00	Replacement of all scum/sump pumps in WWTP and flanges that are worn including piping.
6 Sand Filter Rehab	\$ 450,000.00	Isolation Valves, Sand Replacement, other repair work/engineering
7 River Level Meter & Effluent Sampling	\$ 60,000.00	New Sample location and sampling process needed for Effluent Samples as well as river level meter.
8 SCADA System Upgrades	\$ 75,000.00	2024 carryover, Extent of Project not known (may be incorporated with Birdsey & PLC/Fiber Project)
9 Biosolids Handling/Project Design/Planning	\$ 703,570.00	Engineering and design portion of project to begin construction in 2026.
<b>SUB TOTAL</b>	<b>\$ 2,012,837.00</b>	

### Water Utility Needs for FY 2025

Item	Cost	Comments
1 WP #2 MCC Replacement	\$ 283,379.00	MCC Electrical Buckets and Panel Replacement
2 WP#2 Softener Recon	\$ 298,906.00	Recondition the Zeolite Softeners
3 WP#2 Softener Repaint	\$ 135,651.00	Repaint the interior of the Vessels
4 WP#2 Iron Filter Automated Backwash	\$ 293,000.00	Replace manual system with automated system to reduce waste and increase efficiency
5 WP#2 Dehumidifier 1 of 4 Replacement	\$ 18,164.00	Dehumidifier #1
6 Site Investigation and Site Selection	\$ 42,436.00	Future Water Plant Site Identification
7 Future Plant Land Acquisition	\$ 106,090.00	Purchase of Land for Future Plant
<b>SUB TOTAL</b>	<b>\$ 1,177,626.00</b>	

### Electric Utility Needs for FY 2025

Item	Cost	Comments
1 Reconnect Padmount Step-Down	\$ 10,000.00	Unit on Ludington & HWY 89 should be reconnected so it is ready to serve load
2 Complete 4.16kV conversion	\$ 3,300,000.00	Covert the remainder of the 4.16kV to 12.47kV via contract and done before failure of Substation #1.
3 Decommission Substation #1	\$ 10,000.00	Turn Off and scrap Substation #1. Scrap value may be less than disposal costs.
4 Sell Pad Mount Step-Downs	\$ (45,000.00)	These Transformers are useful to other Utilities going through conversion.
5 Hospital Expansion Project Equipment Order	\$ 320,000.00	Equipment needed to perform hospital work in 2026.
6 Substation #2 SCADA Connection	\$ 10,000.00	Carryover from 2024
7 Transformers (Stock and hospital Project)	\$ 720,750.00	Purchased for Hospital project as well as inventory needs in our yard.
8 2025 Ford F350 Super Crew Utility Truck	\$ 76,923.00	Replacement for Truck #32.
<b>SUB TOTAL</b>	<b>\$ 4,402,673.00</b>	

### Combined Utility Needs for FY 2025

Item	Cost	Comments
1 Wastewater Portion Streets Projects	\$ 110,000.00	2025 Steels Construction Projects Wastewater Portion
2 Water Portion Streets Projects	\$ 175,000.00	2025 Streets Construction Projects Water Portion
3 PLC/Fiber Installation Upgrade	\$ 175,000.00	City Wide Install of updated comms cable.
<b>SUB TOTAL</b>	<b>\$ 460,000.00</b>	
<b>GRAND TOTAL</b>	<b>\$ 8,053,136.00</b>	







WATER 2025				CIP/PROJECTS
50-672-20-0000	Power Wash and Touch Up Elevated Storage (Tower Drive)	\$	12,500	\$12,500
50-662-20-6622	Annual Replacements (LEAD & COPPER)	\$	50,000	\$50,000
50-677-40-0000	Annual Hydrant and Valve Replacement	\$	30,000	\$30,000
50-932-20-0000	Plant #2 Dehumidifier	\$	17,635	\$17,635
50-661-20-0000	CONTINGENCY REPAIR CASH	\$	25,000	\$25,000
50-663-20-0000	Water Meter Bench Tester w/Auto Stop	\$	50,155	\$50,155
50-662-20-0000	Trench Box large plus braces	\$	9,720	\$9,240
50-660-20-0000	MEUW	\$	14,950	\$4,984
50-932-20-0000	Snow Blower	\$	1,500	\$750
50-930-20-9351	RAIN GEAR PPE/SAFETY BUDGET	\$	5,870	\$5,870
50-932-20-0000	Shop Sweeper	\$	480	\$240
50-932-20-0000	Plant #1 Electric Heater	\$	7,998	\$7,998
50-662-20-0000	Kerf Cutter	\$	3,500	\$3,500
50-666-20-0000	Bobcat Hydraulic Breaker	\$	13,300	\$8,645
50-666-20-0000	Bobcat E48 w 18"30" & Ripper	\$	78,298	\$50,894
50-666-20-0000	Bobcat Skidsteer Rental	\$	3,000	\$1,500
50-641-20-0000	WATER TREATMENT CHEMICALS	\$	74,000	\$74,000
50-675-00-6752	HYDROCORP CROSS CONNECCT CONTRACT	\$	11,760	\$11,760
50-921-20-0000	PRINTER/COPY MACHINE CONTRACT w/Rhyme	\$	5,184	\$1,728
BUDGET TOTAL "PROJECTS "WATER 2025				\$360,399
CIP TOTAL WATER 2025				(\$1,352,626)

65%  
65%

2025	Plant #2 Softener Reconditioning	\$298,906	Recondition the water softeners
2025	Plant #2 Softener Painting	\$135,651	Repaint interior of Vessels
2025	Motor Control Center Replacement	\$283,379	MCC Electrical Buckets and Panel Replacements
2025	Iron Filter Automated Backwash	\$293,000	Plant #2
2025	Dehumidifier 1 of 4 Replacement	\$18,164	Plant #2
2025	Investigation and Site Selection	\$42,436	Future Water Plant
2025	Land Acquisition	\$106,090	Future Water Plant
2025	Water Portion of Streets Projects	\$175,000	
		\$1,352,626	

New Operator adds \$130,587 in Salary Expense  
BOND AMOUNT - \$1,352,626

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

		Thru Sept						
		Actual 12/31/2022	Actual 12/31/2023	YTD 12/31/2024	Expected 2024	Budget 12/31/2024	2025 Budget vs 2024 Expected	% Budget Increase
50-461-60-4611	Metered Sales to Customers Met	749,522.83	770,163.65	619,228.89	825,638.52	1,572,500.00	-90%	-46%
50-461-70-4610	Metered Sales to Customers Met	6,528.95	8,191.94	5,234.31	6,979.08	1,000.00	86%	619%
50-461-70-4612	Metered Sales to Customers Met	210,868.44	186,441.69	156,662.56	208,883.41	210,600.00	-1%	2%
50-461-80-4613	Metered Sales to Customers Met	49,168.49	62,108.76	51,138.69	68,184.92	49,525.00	27%	42%
50-461-60-4614	Metered Sales to Customers Ded	229.50	715.50	503.01	670.68	255.00	62%	171%
50-461-90-4615	Metered Sales to Customers Mul	57,339.08	57,592.44	50,313.63	67,084.84	61,125.00	9%	13%
50-464-00-0000	Oth Sales to Public Author	27,736.04	29,930.46	33,393.62	44,524.83	34,875.00	22%	31%
	Total Metered Sales	1,101,393.33	1,115,144.44	916,474.71	1,221,966.28	1,929,880.00	-58%	-35%
50-462-00-0000	Private Fire Protection Svc	37,660.09	37,968.00	28,483.40	37,977.87	38,250.00	-1%	2%
50-463-00-0000	Public Fire Protection Svc	442,399.15	441,742.40	355,287.74	473,716.99	450,085.00	5%	8%
	Total Water Sales	1,581,452.57	1,594,854.84	1,300,245.85	1,733,661.13	2,418,215.00	-39%	-26%
50-470-00-0000	Forfeited Discs	4,823.04	5,809.52	2,787.12	3,716.16	6,225.00	-68%	-39%
50-474-00-0000	Oth Wtr Rev	17,629.00	5,960.50	3,122.00	4,162.67	5,975.00	-44%	-28%
	Total Other Operating Revenues	22,452.04	11,770.02	5,909.12	7,878.83	12,200.00	-55%	-33%
	Total Operating Revenues	1,603,904.61	1,606,624.86	1,306,154.97	1,741,539.96	2,430,415.00	-40%	-26%
Pumping Expenses								
50-623-00-0000	/Svc Pub Author/Fuel Purchased	36,782.23	37,422.11	29,416.06	39,221	34,475.00	12%	3%
50-624-00-0000	/Svc to Oth/Pmp Labor & Exp	-	-	-	225	425.00	-4%	-49%
50-624-10-0000	/Svc to Oth/Pmp Labor & Exp La	638.53	429.61	187.68	-	-		
50-624-20-0000	/Svc to Oth/Pmp Labor & Exp Su	1,085.00	-	-	-	-		
50-633-00-0000	/Fertil Sales/Maint-Pmp Eqp	-	-	-	666	5,625.00	4%	2%
50-633-10-0000	/Fertil Sales/Maint-Pmp Eqp La	177.13	-	554.76	-	-		
50-633-20-0000	/Fertil Sales/Maint-Pmp Eqp Su	29,521.00	5,707.20	3,611.19	4,815	-		
	Total Pumping Expenses	68,204	43,559	33,770	44,927	40,525	10%	2%
Water Treatment Expenses								
50-641-00-0000	Chemicals	-	-	-	53,144	67,375.00	39%	10%
50-641-20-0000	Chemicals Supplies & Expenses	80,678.64	77,394.11	39,857.82	-	-		
50-641-60-4611	CHEMICALS - METERED SALES RES	-	-	-	-	-		
	Water Treatment Labor and Expenses							
50-641-0000	Oper Labor and Exp	-	-	-	-	71,250.00	-6%	
								Item #5.

COLUMBUS WATER DEPARTMENT

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

Thru Sept									
	Actual 12/31/2022 2022	Actual 12/31/2023 2023	YTD 12/31/2024 2024	Expected 2024	Budget 12/31/2024 2024	2025 Budget vs 2024 Expected	Budget 2025	% Budget Increase	
50-642-10-0000	44,547.46	43,282.62	42,127.19	50,553	-		49,612		
50-642-20-0000	37,495.40	41,206.14	13,619.29	18,159	-		15,000		
50-642-30-0000	-	-	-		-				
50-651-00-0000	-	-	-						528%
50-651-10-0000	1,528.01	1,233.90	1,170.96	1,405	-	570%	7,998		
50-652-00-0000	-	-	-		34,650.00	-2%	1,417		-62%
50-652-00-6521	-	-	149.96	200	-				
50-652-10-6521	23,499.19	16,882.22	11,089.39	13,307	-		13,112		
50-652-10-6522	11,944.27	14,227.08	14,550.79	17,461	-		16,914		
50-652-20-0000	984.25	95.00	47.50	63	-				
50-652-20-6521	8,626.69	11,436.37	5,904.44	7,873	-		7,800		
50-652-20-6522	7,886.06	4,306.83	5,673.25	7,564	-		7,800		

Transmission and Distribution Expenses

Operation Supplies and Expenses										
50-660-00-0000	Oper Supervsn and Engineer	-	-	-	-	16,050.00	446%	4,984	87%	Item #5.
50-660-20-0000	Oper Supervsn and Engineer Sup	12,862.48	16,406.25	-	-	-		-		
50-660-20-6601	Oper Supervsn and Engineer Alp	-	-	-	-	-		101		
50-661-10-0000	Storage Facilities Exp Labor	81.20	-	88.32	106	-		25,000		
50-661-20-0000	Storage Facilities Exp Supplie	-	-	4,500.00	5,400	-		-		
50-662-00-0000	Trans and Dist Lines Exp	-	-	-	-	15,775.00	213%	15,054	355%	
50-662-10-0000	Trans and Dist Lines Exp Labor	9,006.35	6,471.73	12,224.42	14,669	-		6,740		
50-662-20-0000	Trans and Dist Lines Exp Suppl	13,354.52	10,816.64	6,886.50	8,264	-		50,000		
50-662-20-6622	Trans and Dist Lines Exp Suppl	-	-	-	-	-		-		
50-662-30-0000	Trans and Dist Lines Exp Trans	-	-	-	-	-		-		
50-663-00-0000	Meter Exp	-	-	-	-	2,250.00	1903%	2,600	2245%	
50-663-10-0000	Meter Exp Labor	903.04	203.38	-	-	-		50,155		
50-663-10-6635	Meter Exp-Install, Remove and	6,158.02	1,776.79	2,195.20	2,634	-		-		
50-663-20-0000	Meter Exp Supplies & Expenses	1,880.37	4,736.94	-	-	-		-		
50-663-30-0000	Meter Exp Transportation	-	-	-	-	-		-		
50-664-00-0000	Customer Installations Exp	-	-	-	-	13,875.00	3%	1,077		
50-664-00-0000	Customer Installations Exp Lab	44.28	684.84	839.80	1,008	-		-		



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

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**COLUMBUS WATER DEPARTMENT**

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

Thru Sept

	Actual 12/31/2022	Actual 12/31/2023	YTD 12/31/2024	Expected 2024	Budget 12/31/2024	2025 Budget vs 2024 Expected	Budget 2025	% Budget Increase
50-675-20-6751	515.85	485.99	1,289.46	1,547	-		1,594	
50-675-20-6752	-	-	-	-	-		-	
50-675-30-0000	35.00	1,080.00	-	-	-		-	
50-675-30-6751	-	-	-	-	-		-	
50-675-40-0000	3,102.93	1,358.64	-	-	-		-	
50-675-40-6751	-	-	-	-	-		-	
50-676-00-0000	(1,023.00)	(8,240.00)	(3,409.00)	(4,091)	1,925.00	-3%	(5,000)	1330%
50-676-10-0000	1,263.21	2,966.05	1,211.41	1,454	-		1,424	
50-676-20-0000	782.25	-	2,592.61	31,111	-		31,110	
50-676-30-0000	-	-	-	-	-		-	
50-677-00-0000	-	(2,502.95)	-	-	6,350.00	341%	6,721	478%
50-677-10-0000	1,254.65	3,484.97	5,419.49	6,503	-		-	
50-677-20-0000	2,069.04	1,465.24	1,362.16	1,816	-		-	
50-677-30-0000	-	285.00	-	-	-		-	
50-677-40-0000	352.36	1,252.36	-	-	-		30,000	
<b>Total Transmission and Distribution Expenses</b>	<b>171,878</b>	<b>194,100</b>	<b>113,818</b>	<b>164,762</b>	<b>124,550</b>	<b>24%</b>	<b>393,729</b>	<b>216%</b>
<b>Customer Accounts Expense</b>								
50-902-00-0000	(5,024.00)	(15,340.00)	(6,348.00)	(7,618)	3,975.00	12%	(7,618)	-26%
50-902-10-0000	1,424.78	336.26	121.71	146	-		139	
50-902-20-0000	8,320.16	8,454.84	8,293.98	9,953	-		10,251	
50-902-30-0000	303.28	112.96	104.10	125	-		150	
50-903-00-0000	(46,526.00)	(40,372.00)	(16,716.00)	(20,059)	48,250.00	-42%	(35,000)	-71%
50-903-00-9033	405.56	-	-	-	-		-	
50-903-10-0000	58,014.64	57,173.01	36,879.15	44,255	-		48,890	
50-903-10-9033	1,819.88	951.00	43.47	52	-		75	
50-903-20-0000	33,215.90	31,761.83	16,318.31	21,758	-	-8%	20,000	100%
50-903-20-9031	-	-	-	-	-		-	
50-904-00-0000	2,724.60	-	-	-	200.00	0%	-	0%
50-906-00-0000	-	-	-	-	-	-100%	200	0%
<b>Total Customer Accounts Expense</b>	<b>54,679</b>	<b>43,078</b>	<b>38,697</b>	<b>48,612</b>	<b>52,425</b>	<b>8%</b>	<b>37,088</b>	<b>-24%</b>
Sales Exp	-	-	-	-	250.00	0%	250	
<b>Administrative and General Expenses</b>	-	-	-	-	-		-	
50-910-00-0000	-	-	-	-	-		-	

Item #5.



**COLUMBUS WATER DEPARTMENT**

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

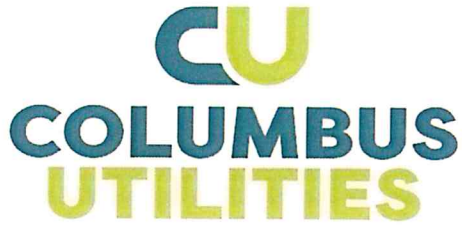
	Thru Sept					Expected 2024	Budget 12/31/2024	2025 Budget vs 2024 Expected	Budget 2025	% Budget Increase
	Actual 12/31/2022	Actual 12/31/2023	YTD 12/31/2024	Item #5.						
50-920-00-0000										
Admin & General Salaries										
50-920-10-0000	69,863.38	128,421.63	111,996.44	134,396	-	148,783.00	10%	147,213	-1%	
Admin & General Salaries Labor										
50-921-00-0000	-	1,446.72	189.78	253		29,125.00	-31%	26,728	-8%	
Ofc Supplies and Exp										
50-921-20-0000	33,438.57	36,305.97	28,595.64	38,128		-				
Ofc Supplies and Exp Supplies										
50-921-20-9999	-	-	62.67	84		-				
Outside Svcs Employed										
50-923-00-0000	-	-	-	58,355		25,500.00	3%	60,000	135%	
Outside Svcs Employed Supplies										
50-923-20-0000	42,291.31	77,582.75	43,766.61			-				
Prop Insurance										
50-924-00-0000	14,244.45	15,949.39	17,277.61	17,228		12,125.00	2%	17,500	44%	
Prop Insurance Supplies & Expe										
50-924-20-0000	-	-	-			-	0%	3,760	39%	
Injuries and Damages										
50-925-00-0000	2,905.20	2,661.20	3,133.41	3,760		2,700.00				
Injuries and Damages Supplies										
50-925-20-0000	(3,908.00)	(7,756.00)	(3,213.00)	(3,856)		5,985.00	255%	(3,856)	-164%	
Employee Pensions and Benefits										
50-926-00-0000	(65,235.79)	(5,526.61)	(4,554.89)	(5,466)		7,875.00	244%	(5,466)	-169%	
Employee P&B Fringes										
50-926-00-9269	17,578.30	-	-			2,750.00	-100%	-	-100%	
Employee P&B Sick Payout										
50-926-10-9261	11,016.20	11,608.12	13,820.64	16,585		11,875.00	28%	21,375	80%	
Employee P&B Holiday										
50-926-10-9262	8,678.71	3,954.02	5,955.49	7,147		8,500.00	-19%	9,300	9%	
Employee P&B School										
50-926-10-9264	493.04	1,489.68	1,550.59	1,861		500.00	73%	2,398	380%	
Employee P&B Funeral/MISC										
50-926-10-9265	10,177.28	873.40	-			-	0%		0%	
Employee P&B Vacation Payout										
50-926-10-9266	-	-	-			-	0%		0%	
Special Sick-Covid-19										
50-926-10-9999	3,764.89	8,474.32	-			-	0%		0%	
Employee P&B Burden/Overhead										
50-926-15-9269	1,250.00	(1,162.50)	-			-	0%	500	100%	
Employee P&B Supplies & Exp										
50-926-20-0000	17,746.76	20,707.96	18,310.32	21,972		20,525.00	7%	21,583	5%	
Employee P&B WI Retirement										
50-926-20-9260	2,864.98	805.32	2,436.50	2,956		3,050.00	-3%	3,050	0%	
Employee P&B Clothing Allowance										
50-926-20-9266	67,081.83	61,318.03	55,395.39	66,474		50,904.00	23%	55,901	10%	
Employee P&B Health Ins										
50-926-20-9267	416.17	363.72	365.70	439		500.00	-14%	651	30%	
Employee P&B Life Ins										
50-926-20-9268	1,275.00	1,437.50	1,230.00	1,476		1,350.00	9%	1,500	11%	
Employee P&B Cell Phone										
50-926-20-9270	4,688.15	3,553.13	2,669.78	3,204		3,398.00	-6%	3,093	-9%	
Employee P&B Dental Ins										
50-926-20-9271	603.27	461.04	343.76	572		425.00	26%	360	-15%	
Employee P&B Vision										
50-926-20-9272	(38,949.00)	-	-			-	0%	-	0%	
Employee P&B GASB 68										
Special Sick-Covid-19										
50-926-20-9273	-	-	-	-		-		-		
Regulatory Commuissioin Exp										
50-928-00-0000	-	-	-	100		100.00	0%	100		
Regulatory Commuissioin Exp Su										
50-928-20-0000	-	-	-			-	65%			
Regulatory Commuissioin Exp Su										
50-928-20-0000	-	-	-			22,500.00				
Misc General Exp										

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

		Thru Sept								
		Actual	Actual	YTD	Expected	Budget	2025 Budget vs	Budget	% Budget	
		12/31/2022	12/31/2023	12/31/2024	2024	12/31/2024	2024 Expected	2025	Increase	
50-930-10-0000	Misc General Exp Labor	6,212.67	7,168.48	4,121.00	4,945	-		4,713		
50-930-20-0000	Misc General Exp Supplies & Ex	3,840.85	6,574.17	3,275.60	3,931	-		4,100		
50-930-20-9300	Misc General Exp Other General	257.62	968.65	-		-				
50-930-20-9351	Misc General Exp Supplies & Ex	-	-	-		-		5,870		
50-932-00-0000	Maint of General Pit	157.75	-	650.30	780	-	98%	500		100%
50-932-10-0000	Maint of General Pit Labor	14,025.06	16,389.29	14,782.00	17,738	-		17,229		
50-932-20-0000	Maint of General Pit Supplies	3,357.39	4,134.06	5,115.50	6,139	-		31,133		
50-933-00-0000	Transportation Equip Maintenan	(3,209.97)	28.88	157.06	160	-	2%	200		100%
50-933-10-0000	Transportation Equip Maintenan	6,449.01	11,552.49	7,089.45	8,507	-		8,642		
<b>Total Administrative and General Expenses</b>		<b>233,375</b>	<b>409,785</b>	<b>334,523</b>	<b>407,867</b>	<b>358,470</b>	<b>-12%</b>	<b>438,078</b>		<b>22%</b>
<b>Total Operation and Maintenance Expenses-PSC</b>		<b>745,325</b>	<b>900,586</b>	<b>654,998</b>	<b>835,898</b>	<b>750,995</b>	<b>-10%</b>	<b>1,104,246</b>		<b>47%</b>
<b>Taxes (Non-Tax Equivalent)</b>		<b>14,325</b>	<b>30,361</b>	<b>15,750</b>	<b>35,427</b>	<b>48,718</b>	<b>-38%</b>	<b>34,841</b>		<b>-28%</b>
<b>Total Operation and Maintenance Expenses</b>		<b>759,650</b>	<b>930,947</b>	<b>670,748</b>	<b>871,325</b>	<b>799,713</b>	<b>-8%</b>	<b>1,139,087</b>		<b>24%</b>
50-403-00-0000	Depr Exp	308,955.00	330,618.00	254,064.00	304,876.80	304,099.00	0%	304,877		0%
50-403-00-0001	Depr Exp Pole Rent	44,017.00	46,659.00	36,000.00	43,200	-	100%	43,200		100%
<b>Total Depr Exp</b>		<b>352,972</b>	<b>377,277</b>	<b>290,064</b>	<b>348,077</b>	<b>304,099</b>	<b>-13%</b>	<b>348,077</b>		<b>0%</b>
<b>Taxes</b>		<b>(10,258.00)</b>	<b>(11,052.00)</b>	<b>(4,576.00)</b>	<b>(6,101)</b>	<b>10,258.00</b>	<b>268%</b>	<b>(6,101)</b>		<b>-159%</b>
50-408-20-4081	Taxes Property Tax Equivalent	235,022.00	212,073.00	187,000.00	212,073	235,022.00	-11%	235,465		0%
50-408-20-4082	Taxes Social Security	23,247.57	23,539.76	20,330.57	24,397	23,248.00	5%	25,402		9%
50-408-20-4084	Taxes PSC Remainder Assessment	1,334.93	2,369.53	1,333.32	1,335	1,335.00	0%	1,335		0%
<b>Total Taxes</b>		<b>249,347</b>	<b>226,930</b>	<b>204,088</b>	<b>231,704</b>	<b>269,863</b>	<b>16%</b>	<b>256,100</b>		<b>11%</b>
<b>NON-OPERATING REVENUES</b>										
Revenues from Merchandising, Jobbing & Contract										
Costs & Expenses of Merchandising, Jobbing, etc										
50-419-00-0000	Interest and Dividends Income	10,048.60	32,296.37	25,833.25	31,000	3,500.00	89%	31,000		786%
50-421-00-0000	Misc NonOper Income Contrib's	-	-	-	-	3,500.00	-100%	-		-100%
50-427-00-0000	Interest on Long-Term Debt	(65,550.00)	(62,850.00)	(48,300.00)	(64,400)	(69,250.00)	-8%	(57,850)		
50-428-00-4280	Amort of Debt Disc and Exp Armo	8,976.00	8,343.00	5,926.00	7,901	-	100%	7,901		
50-40000	Oth Interest Exp	1.05	34.35	18.64	25	-	100%	25		
50-40000	Approp of Income to Muni Funds	564.63	941.32	1,606.89	845	-	100%	845		

	Thru Sept						2025 Budget vs 2024 Expected	Budget 2025	% Budget Increase
	Actual 12/31/2022	Actual 12/31/2023	YTD 12/31/2024	Expected	Budget 12/31/2024				
Total Non-Operating Revenues (Expenses)	(45,959.72)	(21,234.96)	(14,915.22)	(24,628.91)	(62,250.00)	153%	(18,078.91)	-27%	
NET INCOME/(LOSS)	203,387	205,695	189,173	207,075	207,613	0%	32,444	-84%	





November 14, 2024

Note Version #2 No Staff Added

# Comments

- 1 Our latest electric rate increase went into effect 2/29/2024.  
Our latest water rate increase went into effect 2/1/2024.  
Our latest wastewater rate increase went into effect 11/1/2022.
- 2 Sewer Rate Case values were placed based on Workshop Session and Adjustment to Septage Receiving. Goal of being Net Positive.
- 3 No Additional Employees are added to Budget.
- 4 2025 Budget prepared with a 83% Increase for ALL Utility Wages.
- 7 AT&T & Charter Pole Attachments were increased by 25%, per contracts.
- 8 ACEC capacity payment of \$29,400 is expected in 2025 for Sub # 4.
- 9 School Benefits maintained due to Jacob Boness and Mason Mosher being in the Apprenticeship Program.
- 10 Proposed capital projects and correlating debt issuance funds are shown.
- 11 ATC Dividends are included in Electric Interest Income.
- 12 A increase of 2% in purchased power cost is anticipated in 2025.

COLUMBUS UTILITIES  
STATEMENT OF CASH FLOWS

2025 Budget FINAL version 2 NO Operators Added

	Electric	Water	Wastewater	Total Utilities
Net Income	\$ 18,967	\$ 32,444	\$ 26,134	\$ 77,545
Add:				
Proceeds from 2025 revenue debt issue	4,402,673	1,352,626	2,297,837	8,053,136
Depreciation & Amortization (net)	565,806	340,175	406,843	1,312,824
Less:				
Capital additions	(4,402,673)	(1,352,626)	(2,297,837)	(8,053,136)
Debt principle payments	(520,643)	(140,000)	(321,172)	(981,815)
Net Cash Flow	\$ 64,129	\$ 232,619	\$ 111,805	\$ 408,554

Utility W/E - LGIP \$410,000 Cash Reserve  
Bond Reserves - \$300,000 Required - \$540,000 Plant Renewal & Replacement Surplus

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

November 14, 2024

### Sewer Utility Needs for FY 2025

Item	Cost	Comments
1 Vehicle Equipment	\$ 149,267.00	Hoist Truck for Sewer Utility
2 Pretreatment Study	\$ 100,000.00	Study and Implementation of Pretreatment Program including Grease Trap inspections etc.
3 Collection System Jet/Repair/etc.	\$ 300,000.00	Repair work on 20% of collection system; jetting, televising, lining, grout work, etc.
4 Birdsey Lift Station	\$ 75,000.00	PLC/SCADA control Panel, carryover from 2024 requests
5 Scum Pumps & Flanges	\$ 100,000.00	Replacement of all scum/sump pumps in WWTP and flanges that are worn including piping.
6 Sand Filter Rehab	\$ 450,000.00	Isolation Valves, Sand Replacement, other repair work/engineering
7 River Level Meter & Effluent Sampling	\$ 60,000.00	New Sample location and sampling process needed for Effluent Samples as well as river level meter.
8 SCADA System Upgrades	\$ 75,000.00	2024 carryover, Extent of Project not known (may be incorporated with Birdsey & PLC/Fiber Project)
9 Biosolids Handling/Project Design/Planning	\$ 703,570.00	Engineering and design portion of project to begin construction in 2026.
<b>SUB TOTAL</b>	<b>\$ 2,012,837.00</b>	

### Water Utility Needs for FY 2025

Item	Cost	Comments
1 WP #2 MCC Replacement	\$ 283,379.00	MCC Electrical Buckets and Panel Replacement
2 WP#2 Softener Recon	\$ 298,906.00	Recondition the Zeolite Softeners
3 WP#2 Softener Repaint	\$ 135,651.00	Repaint the interior of the Vessels
4 WP#2 Iron Filter Automated Backwash	\$ 293,000.00	Replace manual system with automated system to reduce waste and increase efficiency
5 WP#2 Dehumidifier 1 of 4 Replacement	\$ 18,164.00	Dehumidifier #1
6 Site Investigation and Site Selection	\$ 42,436.00	Future Water Plant Site Identification
7 Future Plant Land Acquisition	\$ 106,090.00	Purchase of Land for Future Plant
<b>SUB TOTAL</b>	<b>\$ 1,177,626.00</b>	

### Electric Utility Needs for FY 2025

Item	Cost	Comments
1 Reconnect Padmount Step-Down	\$ 10,000.00	Unit on Ludington & HWY 89 should be reconnected so it is ready to serve load
2 Complete 4.16kV conversion	\$ 3,300,000.00	Covert the remainder of the 4.16kV to 12.47kV via contract and done before failure of Substation #1.
3 Decommission Substation #1	\$ 10,000.00	Turn Off and scrap Substation #1. Scrap value may be less than disposal costs.
4 Sell Pad Mount Step-Downs	\$ (45,000.00)	These Transformers are useful to other Utilities going through conversion.
5 Hospital Expansion Project Equipment Order	\$ 320,000.00	Equipment needed to perform hospital work in 2026.
6 Substation #2 SCADA Connection	\$ 10,000.00	Carryover from 2024
7 Transformers (Stock and hospital Project)	\$ 720,750.00	Purchased for Hospital project as well as inventory needs in our yard.
8 2025 Ford F350 Super Crew Utility Truck	\$ 76,923.00	Replacement for Truck #32.
<b>SUB TOTAL</b>	<b>\$ 4,402,673.00</b>	

### Combined Utility Needs for FY 2025

Item	Cost	Comments
1 Wastewater Portion Streets Projects	\$ 110,000.00	2025 Steels Construction Projects Wastewater Portion
2 Water Portion Streets Projects	\$ 175,000.00	2025 Streets Construction Projects Water Portion
3 PLC/Fiber Installation Upgrade	\$ 175,000.00	City Wide Install of updated comms cable.
<b>SUB TOTAL</b>	<b>\$ 460,000.00</b>	
<b>GRAND TOTAL</b>	<b>\$ 8,053,136.00</b>	

2025									
Employee	Employment Status	Annual Hours	Budgeted Overtime Hours	2024 Hourly Wage	2024 Annual Salary or Wages	Proposed Increase	2025 Hourly Wage	2025 Annual Salary or Wages	
Director	FT	2080	0	\$ 57.69	\$ 120,000.00	3%	\$ 59.42	\$ 123,595	
Superintendent Business Mgr	FT	2080	0	\$ 46.95	\$ 97,656	3%	\$ 48.36	\$ 100,586	
Billing Clerk	FT	2080	0	\$ 24.15	\$ 50,232	3%	\$ 24.87	\$ 51,739	
Accounting Clerk	FT	2080	0	\$ 31.50	\$ 65,520	3%	\$ 32.45	\$ 67,486	
Totals:					\$ 333,408			\$ 343,405	
					\$ 1,405,431.48		2025 wages	\$ 1,493,355.68	
							2024 wages	\$ 1,405,431.48	
							Increase	\$ 87,924.19	

2025									
Employee	Employment Status	Annual Hours	Budgeted Overtime Hours	2024 Hourly Wage	2024 Annual Salary or Wages	Proposed Increase	2025 Hourly Wage	2025 Annual Salary or Wages	
Sewer Operator A - PG	FT	2080	240	\$ 38.92	\$ 94,965	3%	\$ 40.09	\$ 97,814	
Operator A Incentive Pay - PG	INC	2320	0	\$ 5.00	\$ 11,600	0%	\$ 5.50	\$ 12,760	
Sewer - Operator B - MN	FT	2080	240	\$ 30.43	\$ 74,249	3%	\$ 31.34	\$ 76,477	
Operator B Incentive Pay - MN	INC	2320	0	\$ 3.50	\$ 8,120	0%	\$ 5.50	\$ 12,760	
Sewer Operator B - AD	FT	2080	240	\$ 30.45	\$ 74,298	3%	\$ 31.36	\$ 76,527	
Operator B Incentive Pay - AD	INC	2320	0	\$ 3.50	\$ 8,120	0%	\$ 3.50	\$ 8,120	
Sewer Operator B - JR	FT	2080	240	\$ 30.70	\$ 74,908	3%	\$ 31.62	\$ 77,155	
Operator B Incentive Pay - JR	INC	2320	0	\$ 3.50	\$ 8,120	0%	\$ 3.50	\$ 8,120	
Seasonal Worker	PT	700		\$ 12.33	\$ 8,633		\$ 16.00	\$ 11,200	
Custodian	PT	208		\$ 16.30	\$ 3,391	3%	\$ 16.79	\$ 3,492	
Totals:			960		\$ 366,404			\$ 384,425	



SEWER 2025				CIP/PROJECTS
BOND				
60-831-00-0000	2023 CHEVROLET 5500 HOIST TRUCK (Ehlers)	\$	(149,267)	\$149,267
60-820-20-0000	Trench Box large plus braces	\$	9,720	\$100,000
60-820-20-0000	MEUW	\$	14,500	\$300,000
60-930-20-9351	RAIN GEAR PPE/SAFETY BUDGET	\$	8,000	\$75,000
60-832-20-0000	Bobcat Hydraulic Breaker	\$	13,300	\$110,000
60-832-20-0000	Bobcat E48 w 18"30" & Ripper	\$	78,298	\$100,000
60-833-00-0000	JOHN DEERE 624P RENTAL 2025 ONLY	\$	16,000	\$450,000
60-826-00-0000	WASTEWATER CHEMICALS	\$	214,600	\$60,000
60-831-00-0000	COLSYS EQUIP/LAB EQUIP/SUPPLIES/SHIP (est)	\$	50,000	\$75,000
60-827-00-0000	PLANT LAB EXPENSES	\$	40,000	\$175,000
60-834-00-0000	PLANT CONTINGENCY PUMP REPLACEMENT (est)	\$	35,000	
60-834-00-0000	ENG/CONSULT/PRO-MAN (est)	\$	75,000	
60-834-00-0000	HVAC BASSETT MECH CONTRACT	\$	39,036	
60-834-00-0000	MUFFIN MONSTER NOT TO EXCEED (est)	\$	28,000	
60-834-00-0000	INFLUENT PUMP FLUSH VALVES	\$	10,000	
60-827-00-0000	CHEM SCAN PHOS REDUCTION PROCESS	\$	75,000	
60-834-00-0000	MLSS CHANNEL AERATION/MIXING (est)	\$	15,000	
60-833-00-0000	LAND APPLICATION/CONTRACT SERVICES	\$	21,000	
60-421-00-4211	SALE OF CHEVY 2500 & FORD EXPLORER	\$	(12,500)	
60-921-00-0000	PRINTER/COPY MACHINE CONTRACT w/irrhyme	\$	2,256	
BUDGET TOTAL "PROJECTS" SEWER 2025				\$642,935
CIP TOTAL SEWER 2025				(\$2,297,837)

BOND AMOUNT - \$2,297,837

**COLUMBUS WASTEWATER DEPARTMENT**  
Wastewater Revenue and Expenses  
Projected 2024 Year End for 2025 Budget

	Actual	Actual	Thru July YTD	Expected	Budget	2025 Budget vs 2024 Expected	Budget	% Budget Increase
<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>		
<b>OPERATING REVENUES</b>								
Wastewater Revenue:								
Metered Sales								
Residential	891,685	1,001,917	752,300	1,003,067	1,015,700	35.00%	1,354,141	33.32%
Commercial	339,321	337,880	268,792	358,389	392,700	35.00%	483,826	23.20%
Industrial	101,120	123,735	70,387	93,849	94,500	60.00%	150,158	58.90%
Public Authority	25,744	29,842	29,442	39,256	32,000	35.00%	52,996	65.61%
Service to other systems	121,664	121,603	116,466	139,759	150,000	40.00%	195,662	30.44%
<b>Total Wastewater revenues</b>	<b>1,479,534</b>	<b>1,614,977</b>	<b>1,237,387</b>	<b>1,634,321</b>	<b>1,684,900</b>	<b>205.00%</b>	<b>2,236,784</b>	<b>211.48%</b>
Other operating revenues:								
Forfeited Discounts (470)	-	-	3,160	4,214	-		5,688	
Miscellaneous	92,140	122,845	134,370	155,467	171,000		405,370	
<b>Total operating revenues</b>	<b>1,571,674</b>	<b>1,737,822</b>	<b>1,374,917</b>	<b>1,794,001</b>	<b>1,855,900</b>	<b>47.59%</b>	<b>2,647,842</b>	<b>42.67%</b>
<b>OPERATING EXPENSES</b>								
Operation and Maintenance Expenses								
Operation:								
Supervision and labor	132,580	197,407	29,941	35,929	-	104.27%	73,392	100.00%
Power and fuel	98,181	99,632	66,477	79,773	77,000	-30.00%	55,841	-27.48%
Other operating supplies, expense	80,048	75,072	24,398	29,278	64,000	-100.00%	115,000	79.69%
Transportation 60-828-10-0000	5,102	3,999	679	815	679	0.00%	1,551	128.42%
Chemicals	97,903	96,629	101,812	122,174	98,000	75.65%	214,600	118.98%
<b>Total Operation</b>	<b>413,814</b>	<b>472,739</b>	<b>223,307</b>	<b>267,969</b>	<b>239,679</b>	<b>49.92%</b>	<b>460,384</b>	<b>92.08%</b>
Maintenance:								
Collection system	59,684	48,536	34,655	41,586	70,693	112.71%	88,458	25.13%
Pumping equipment	26,961	29,518	25,761	30,913	21,625	130.25%	71,176	229.13%
Treatment and disposal plant equipment	132,268	153,547	17,573	21,087	49,833	0.00%	63,371	27.17%
General plant structures and equipment	26,521	40,380	156,687	188,025	431,237	128.65%	429,912	-0.31%
<b>Total Maintenance</b>	<b>245,434</b>	<b>271,981</b>	<b>234,676</b>	<b>281,611</b>	<b>573,388</b>	<b>371.60%</b>	<b>652,917</b>	<b>13.87%</b>
Customer Accounts								
Accounting and collecting	107,400	11,980	13,462	16,155	113,862	53.82%	24,850	-78.18%
Administrative and general:								
Salaries & Benefits	114,937	140,816	186,172	223,406	186,172	75.05%	391,071	110.06%
Office supplies	785	1,330	13,433	16,119	6,400	36.48%	22,000	243.75%
Outside services employed	92,130	63,467	137,922	165,506	442,000	141.68%	400,000	-9.50%
Insurance	28,853	31,434	32,621	33,340	31,500	2.88%	34,300	8.89%
Miscellaneous	8,364	10,995	6,017	7,252	15,500	115.81%	15,650	0.97%
Vehicle	-	-	8,872	15,208	16,000	5.21%	16,000	0.00%
<b>Total administrative and general</b>	<b>245,069</b>	<b>248,042</b>	<b>385,037</b>	<b>460,832</b>	<b>697,572</b>	<b>90.75%</b>	<b>879,021</b>	<b>26.01%</b>
<b>Total operation and maintenance</b>	<b>1,011,717</b>	<b>1,004,742</b>	<b>856,481</b>	<b>1,026,567</b>	<b>1,624,501</b>	<b>96.50%</b>	<b>2,017,172</b>	<b>24.17%</b>
Depreciation:								
Depreciation	406,843	417,939	-	406,843	406,843	0.00%	406,843	0.00%
Taxes	-	-	20,078	24,094	26,140	54.37%	37,194	42.29%
<b>Total operating expenses</b>	<b>1,418,560</b>	<b>1,422,681</b>	<b>856,481</b>	<b>1,433,410</b>	<b>2,031,344</b>	<b>71.70%</b>	<b>2,461,209</b>	<b>21.16%</b>
<b>Operating Income</b>	<b>153,114</b>	<b>315,141</b>	<b>518,436</b>	<b>360,592</b>	<b>(175,444)</b>	<b>-48.24%</b>	<b>186,633</b>	<b>-206.38%</b>
<b>NON-OPERATING REVENUES</b>								
Interest Income (419)	-	-	42,712	51,254	93,000	-18.06%	42,000	-54.84%
Interest Expense (431)	-	-	-	(197,402)	(197,402)	8.97%	(215,105)	8.97%
Other Non-Operating Income (421)	-	-	78	94	-	13310.64%	12,606	100.00%
<b>Total Non-Operating (Income)/Expense</b>	<b>-</b>	<b>-</b>	<b>42,790</b>	<b>(146,054)</b>	<b>(104,402)</b>	<b>9.89%</b>	<b>(160,499)</b>	<b>53.73%</b>
<b>NET INCOME/(LOSS)</b>	<b>-</b>	<b>-</b>	<b>42,790</b>	<b>(146,054)</b>	<b>(104,402)</b>	<b>-39.90%</b>	<b>26,134</b>	<b>-125.03%</b>

## COLUMBUS WASTEWATER DEPARTMENT

Detailed Wastewater Operation and Maintenance Expenses

Projected 2024 Year End for 2025 Budget

[illegible]



		Thru Sept		2025			
	YTD	Expected	Budget	Budget vs	Budget	% Budget	
	12/31/2024	2024	12/31/2024	2024	2025	Increase	
	2024	2024	2024	Expected	2025		
Maint of Sewage Clcton Sys L	14,193.38	17,032.00	14,193.38	107%	35,218.00	148%	
Total	34,655	41,586	70,693	224%	88,458.00	112.71%	
Maint-Clct Sys Pmp Eqp	15,910.82	19,092.98	11,775.00	57%	30,000.00	155%	
Maint-Clct Sys Pmp Eqp L	9,850.30	11,820.00	9,850.30	93%	22,856.00	132%	
Rentals	-	-	-	0%	18,320.00	100%	
Total	25,761	30,913	21,625	150%	71,176.00	130.25%	
Maint-Trtmt, Dispose Plt Eqp	6,365.39	7,638.47	17,000.00	384%	37,000.00	118%	
Maint-Trtmt, Dispose Plt Eqp L	11,207.20	13,449.00	11,207.20	96%	26,371.00	135%	
Total	17,573	21,087	49,833	480%	63,371.00	200.51%	
Maint-Genl Plt Struct & Eqp	87,305.59	104,766.71	361,855.00	105%	214,956.00	41%	
Total	87,306	104,767	361,855	105%	214,956.00	105.18%	
Maint-Genl Plt Struct & Eqp L	69,381.74	83,258.00	69,381.74	158%	214,956.00	210%	
Total	69,381.74	83,258.00	69,381.74	158%	214,956.00	1.58	
Total Water Treatment Expenses	361,565.16	433,878.18	736,066.93	1477%	984,068.00	1.27	
Customer Accounts Expense							
Customer Records & Clct Exp	4,599.86	5,519.83	105,000.00	27%	7,000.00	-93%	
Customer Records & Clct Exp L	8,862.15	10,635.00	8,862.15	68%	17,850.00	101%	
Total Customer Accounts Expense	13,462	16,155	113,862	605%	24,850.00	1	
Administrative and General Expenses							
Admin & General Salaries L	186,172.02	223,406.00	186,172.02	0%	222,783.00	20%	
Total	186,172	223,406	186,172	-17%	222,783.00	(0)	
Ofc Supplies and Exp	13,370.20	16,044.24	5,600.00	37%	22,000.00	293%	
Ofc Supplies & Exp- Iss/Prem/P	62.66	75.19	800.00	-100%	-	-100%	
Total	13,433	16,119	6,400	-60%	22,000.00	0	
Outside Svcs Employed	137,921.95	165,506.34	442,000.00	142%	400,000.00	-10%	
Total	137,922	165,506	442,000	167%	400,000.00	1	
Property Insurance	29,023.73	29,023.73	31,500.00	3%	30,000.00	-5%	
Injuries and Damages	3,597.00	4,316.40	-	0%	4,300.00	100%	
Total	32,621	33,340	31,500	-6%	34,300.00	1	
Employee P&B Holiday	6,313.38	7,576.00	-	85%	14,008.00	100%	
Employee P&B Sick Leave	-	-	-	0%	-	0%	
Employee P&B School	10,457.48	12,549.34	15,900.00	-12%	11,000.00	-31%	
Employee P&B Funeral	-	-	-	0%	-	0%	
Employee P&B Vision Insurance	-	-	-	0%	-	0%	
Employee P&B Wl Retirement	18,467.42	22,161.00	22,766.25	48%	32,769.00	44%	
Employee P&B Clothing Allowanc	1,830.27	1,830.27	-	9%	2,000.00	100%	
Employee P&B Health Insurance	68,340.65	82,009.00	72,018.05	21%	99,379.00	38%	
Employee P&B Life Insurance	735.97	883.00	633.61	162%	2,316.00	266%	
Employee P&B Cell Phone	805.00	966.00	-	1%	980.00	100%	
Employee P&B Dental Insurance	3,628.45	4,354.00	-	20%	5,210.00	100%	
Employee P&B Vision Ins	474.08	569.00	-	10%	626.00	100%	

**COLUMBUS WASTEWATER DEPARTMENT**  
Detailed Wastewater Operation and Maintenance Expenses  
Projected 2024 Year End for 2025 Budget

	Thru Sept	YTD 12/31/2024 2024	Expected 2024	Budget 12/31/2024 2024	2025 Budget vs 2024 Expected	Budget 2025	% Budget Increase
60-926-20-9273 Employee Pen & Ben GASB 68	-	-	-	-	0%	-	0%
60-926-20-9274 OPED Exp GASB 75	-	-	-	19,500.00	-100%	-	-100%
<b>Total</b>	<b>111,053</b>	<b>132,898</b>	<b>130,818</b>	<b>-2%</b>	<b>168,288.00</b>	<b>7</b>	
60-930-00-0000 Misc General Exp	5,957.41	7,148.89	15,500.00	5%	7,500.00	-52%	
60-930-10-0000 Misc General Exp - Labor	-	-	-	0%	-	0%	
60-930-20-9351 Misc General Exp Supplies & Ex	-	-	-	0%	8,000.00	100%	
60-932-00-0000 Maint of General Pit	60.00	102.86	-	46%	150.00	100%	
60-933-00-0000 Vehicle Clearing	8,871.54	15,208.35	16,000.00	5%	16,000.00	0%	
<b>Total Misc</b>	<b>14,888.95</b>	<b>22,460.10</b>	<b>31,500.00</b>	<b>40%</b>	<b>31,650.00</b>	<b>0%</b>	
<b>Total Administrative &amp; General Expenses</b>	<b>496,089.21</b>	<b>593,729.61</b>	<b>828,389.93</b>	<b>40%</b>	<b>903,871.00</b>	<b>0.09</b>	
60-403-00-0000 Depreciation Expense	-	406,843.00	406,843.00	0%	406,843.00	0%	
<b>Total Depr Exp</b>	<b>-</b>	<b>406,843.00</b>	<b>406,843.00</b>	<b>0%</b>	<b>406,843.00</b>	<b>-</b>	
60-408-00-0000 Taxes	-	24,094.00	26,140.36	8%	37,194.00	42%	
60-408-20-4082 Taxes Social Security	20,078.20	-	-	-	-	-	
<b>Total Taxes</b>	<b>20,078.20</b>	<b>24,094.00</b>	<b>26,140.36</b>	<b>8%</b>	<b>37,194.00</b>	<b>0.42</b>	
<b>NON-OPERATING REVENUES</b>							
60-419-00-0000 Interest and Dividends Income	42,711.67	51,254.00	93,000.00	81%	42,000.00	-55%	
60-427-00-0000 Interest on Long-Term Debt	-	-197401.97	(197,401.97)	0%	(215,104.74)	9%	
60-428-00-4280 Amort of Debt Disc and Exp	-	-	-	0%	-	0%	
60-439-00-0000 Approp Income Muni Funds	-	-	-	0%	106.00	0%	
60-439-10-0000 Approp Income Muni Funds Labor	78.40	94.00	-	-100%	12,500.00	100%	
60-421-00-4211 Gain/Sale of Fixed Assets	-	-	-	0%	(160,498.74)	100%	
<b>Total Non-Operating Revenue (Exp)</b>	<b>42,790.07</b>	<b>(146,053.97)</b>	<b>(104,401.97)</b>	<b>-29%</b>	<b>(160,498.74)</b>	<b>154%</b>	
<b>NET INCOME/(LOSS)</b>	<b>443,556.80</b>	<b>73,701.12</b>	<b>(322,942.19)</b>	<b>-538%</b>	<b>26,134.21</b>	<b>354%</b>	