



# Special Utility Commission Meeting Agenda

Thursday, November 07, 2024 at 6:30 PM

Columbus City Hall – 105 N. Dickason Boulevard

---

**Call to Order**

**Roll Call**

**Notice of Open Meeting**

**Approval of Agenda**

**Public Comment**

**Consent Agenda**

1. Approval of October 17, 2024 Meeting Minutes.

**Unfinished Business**

2. Approval of 2025 Utilities Operating Budget

3. Rental of John Deere 624P for 2025 w/ intent to Purchase in 2026 via CIP for WWTP

4. Approval to Create and Hire a Senior Lineman for Columbus Electric Utility

5. Approval to Hire a Full Time Water Operator for Columbus Water Utility

**Adjourn**

6. Replacement of Park Ave Area Hydrants

**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.

7. Next Columbus Utilities Commission Meeting: November 21, 2024 6:00PM City Hall - Council Chambers



## Utility Commission Meeting Minutes

Thursday, October 17, 2024 at 6:00 PM

Columbus City Hall – 105 N. Dickason Boulevard

### Call to Order

Michael Thom called the meeting to order at 6:00 pm.

### Roll Call

#### PRESENT

Joe Hammer  
Michael Thom  
Brook Andler  
Sandy Curtis

#### ABSENT

Molly Finkler  
Reagan Rule

### Notice of Open Meeting

The meeting was posted in accordance with law.

### Approval of Agenda

It was identified that the budget is not available for discussion and should be removed from the agenda.

Motion made to approve the agenda with removal of item 11 by Hammer, Seconded by Andler.

Voting Yea: Hammer, Thom, Andler, Curtis

### Public Comment

There was no public comment.

### Consent Agenda

Motion made to approve consent agenda with the correction that check #24005 should be coded to water by Curtis, Seconded by Hammer.

Voting Yea: Hammer, Thom, Andler, Curtis

1. Approval of September 19, 2024 Minutes.
2. Utility Outage Reports:
  1. Electrical Outage September 19, 2024 - Sturges Street - 8:30AM and 9:30PM; Hamilton Street - 12:00PM.
  2. Water Outage October 2, 2024 - Church Street North & Meister Park Neighborhood 9:30AM.
3. Approve the Water, Wastewater, and Electrical Departments Cash Disbursements Report and Accounts Payable Report - Discussion/Approval

## Unfinished Business

### New Business

4. Purchase of Wire Spools for Electric Utility.

Motion to approve the purchase in the amount of \$35,890.50 made by Thom, Seconded by Hammer.

Voting Yea: Hammer, Thom, Andler, Curtis

5. Purchase or Rental of Wheel Loader for WWTP

A variety of options were reviewed by the Commission. Direction was provided for Jacob Holbert to work out an agreement with Mid State Equipment.

Motion made by Curtis to postpone action until the next meeting, Seconded by Thom.

Voting Yea: Hammer, Thom, Andler, Curtis

6. Purchase of Hoist Truck w/ Utility Box for WWTP and sale of 2012 Chevy Silverado at Auction

The need for this vehicle was explained by Utility Director, Jacob Holbert who answered questions regarding how it will be utilized.

Motion made to purchase for a not to exceed fee of \$159,267 and to dispose of the 2012 Silverado and 2010 Explorer via surplus auction by Andler, seconded by Hammer.

Voting Yea: Hammer, Thom, Andler, Curtis

7. Approval to Create the Position of and Hire a Senior Lineman for Columbus Electric Utility

No action was taken on this item, the Commission wants to see the full budget and how adding staff will impact utility rates. It will be added to the next agenda.

8. Approval to Hire Full Time Water Operator for Columbus Water Utility

No action was taken on this item, the Commission wants to see the full budget and how adding staff will impact utility rates. It will be added to the next agenda.

9. Purchase of Electric Utility 2024 Ford F-250 Service Truck w/ Utility Box

Motion to purchase for \$76,923 made by Hammer, Seconded by Thom.

Voting Yea: Hammer, Thom, Andler, Curtis

10. Replacement of Hydrant 118 Meister Drive - Dollar Tree

Motion made by Hammer to purchase for \$12,265, Seconded by Andler.

Voting Yea: Hammer, Thom, Andler, Curtis

11. Discussion and Approval of 2025 Operating Budget

This item was removed from the agenda.

### Reports

12. Directors Utility Report

Utility Director, Jacob Holbert gave an update on utility operations over the past month.

13. MEUW October Live Lines

14. PSC Request for Public Comments - Energy Efficiency and conservation Block Grant (Information and Comment)

## **Adjourn**

**Next CUC Meeting: November 21, 2024 @6:00PM; City Hall - Council Chambers**

Sandy Curtis requested a future agenda item on Communication.

Motion made by Curtis to adjourn at 7:48 pm, Seconded by Hammer.

Voting Yea: Hammer, Thom, Andler, Curtis

\*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.

Please note that these minutes are subject to approval at a future meeting.



## 2024 AGENDA ITEM

**Utility Commission Meeting Date: 11/7/2024**

**ITEM:** Discussion and Approval of 2025 Utility Operating Budget

**DETAILED DESCRIPTION OF SUBJECT MATTER:**

2025 Utilities Operating Budget was presented in Summary as well as in Detail for the Utility Commission Workshop Prior to the Commission Meeting. With discussion commenced I open this section for additional questions and clarification of the Operating Budget for 2025.

**LIST ALL SUPPORTING DOCUMENTATION ATTACHED:**

1. 2025 Operating Budget Version #1
2. 2025 Operating Budget Version #2

**ACTION REQUESTED OF COMMISSION:**

Discussion and approval of the 2025 Utility Operating Budget



November 4, 2024

Note	Version #2 No Staff Added Admin @ 3%
#	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 "estimated" increase was added to budget for revenue. Final Numbers have yet to be completed.
- 3 No Additional positions added.
- 4 2025 Budget prepared with a 8% increase in dental and 10% in health insurance rates vs. 2024.
- 5 2025 budget prepared anticipating approximatley +10-11% increase in operating wages/salaries and +3% Administration roles.
- 6 2025 wages based off of WI 2024 Prevailing Wage (MEUW Report). Rates were then adjusted to meet COL for 2025.
- 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.

COLUMBUS UTILITIES  
STATEMENT OF CASH FLOWS  
2025 Budget Version #2 No Staff Added

	Electric	Water	Wastewater	Total Utilities
Net Income	\$ (92,537)	\$ 40,600	\$ 133,450	\$ 81,513
Add:				
Proceeds from 2025 revenue debt issue				
Depreciation & Amortization (net)	4,402,673	1,352,626	2,297,837	8,053,136
Less:				
Capital additions	565,806	340,175	406,843	1,312,824
Debt principle payments	(4,402,673)	(1,352,626)	(2,297,837)	(8,053,136)
	(520,643)	(140,000)	(321,172)	(981,815)
Net Cash Flow	\$ (47,374)	\$ 240,775	\$ 219,121	\$ 412,522

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

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	\$ 14,500	\$3,240
	30-932-20-0000	Snow Blower	\$ 1,500	\$10,840
	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	\$4,434
	30-589-00-0000	Bobcat Skidsteer Rental	\$ 3,000	\$26,100
	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	\$25,000
	30-584-20-0000	PIPING/CONDUIT	\$ 30,000	\$18,000
	30-583-20-0000 & 30-584-20-0000	WIRE 50/50 Split	\$ 50,000	\$30,000
	30-583-20-0000 & 30-584-20-0000	FITTINGS/FUSES 50/50 Split	\$ 35,000	\$50,000
	30-588-20-5881	MAINT SUPPLIES MISC SUPPLIES	\$ 10,000	\$35,000
	30-921-20-0000	PRINTER/COPY MACHINE CONTRACT w/Rhyme	\$ 5,184	\$10,000
		BUDGET TOTAL "PROJECTS " ELECTRIC 2025		\$1,728
		CIP TOTAL ELECTRIC 2025		\$245,260
				(\$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

\$10,000

\$3,300,000

\$10,000

-\$45,000

\$320,000

\$10,000

\$76,923

\$720,750

New Operator adds \$200,975 in Salary Expense  
\*Excessive OT for 2024 factored into Labor Expenses for 2025  
BOND AMOUNT - \$4,402,673



COLUMBUS LIGHT DEPARTMENT

Electric Revenue and Expenses  
Projected 2024 Year End for 2025 Budget

	Actual	Actual	Thru July YTD	Expected	Budget		Budget	
	2022	2023	2024	2024	2024	2025 Budget vs 2024 Expected	2025	% Budget Increase
<b>OPERATING REVENUES</b>								
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%
	-	-	-	-	-		-	
<b>Other Operating Revenues</b>								
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%
	-	-	-	-	-		-	
<b>OPERATING EXPENSES</b>								
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	80.28%	501,472	103.35%
Customer Accounts Expenses	108,692	102,935	84,062	111,760	109,325	8.79%	121,580	11.21%
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	802,077	538,402	12.69%	903,855	67.88%
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	6,596,824	7,220,695	20.84%	7,971,368	10.40%
	-	-	-	-	-		-	
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	16.08%	314,714	11.81%
Total Operating Expenses	8,113,727	8,104,453	6,180,015	7,436,275	8,015,498	19.07%	8,854,288	10.46%
Net Operating Income	230,001	(383,269)	(133,543)	625,688	117,248	-174.02%	(463,146)	-495.01%
	-	-	-	-	-		-	
<b>NON-OPERATING REVENUES</b>								
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%
Amortizaton 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%
	-	-	-	-	-		-	
NET INCOME/(LOSS)	390,010	(279,015)	(65,614)	721,246	137,973	-130.18%	(217,649)	-257.75%



COLUMBUS LIGHT DEPARTMENT

Detailed Electric Operation and Maintenance Expenses

Projected 2024 Year End for 2025 Budget

Projected 2024 Year End for 2025 Budget											
	Actual		Actual		Actual		Thru Sept		2025 Budget vs		% Budget Increase
	2021	12/31/2022	12/31/2023	YTD 12/31/2024	Expected 2024	Budget 12/31/2024	2025	2024 Expected	2025		
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 El	2,328	2,327	1,692	-	-					
30-444-91-0031	Public Str and Hwy Lighting PC	38	(17)	(59)	-	-					
30-444-92-0010	Public Str and Hwy Lighting At	1,079	1,102	1,129	1,476	1,000	10%		1,625	63%	
30-444-92-0011	Public Str and Hwy Lighting PC	123	27	(22)	-	-					
30-448-95-0010	Interdepartmental Sales City	13,088	12,856	8,681	10,426	9,000	-4%		10,000	11%	
30-448-95-0011	Interdepartmental Sales PCAC -	398	(122)	(862)	-	-					
Total Sales Electricity		8,256,326	7,635,459	5,982,412	7,976,549	8,045,771			8,304,542		
30-450-00-0000	Forfeited Discs	-	-	-	10,850	8,500	-17%		9,000	6%	
30-450-00-0010	Forfeited Discs Forfeited Disc	7,974	7,462	7,871	-	-					
30-450-00-0020	Forfeited Discs Forfeited Disc	13	1	-	-	-					
30-450-00-0030	Forfeited Discs Forfeited Disc	306	254	266	-	-					
30-454-00-0000	Rent from Elect Prop	70,058	71,341	50,998	67,997	72,600	7%		72,600	0%	
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	Oth Elect Rev	8,105	5,713	3,795	5,060	5,875	-1%		5,000	-15%	
30-456-00-4560	Oth Elect Rev Solar Credit	-	-	-	-	-					
30-456-20-0000	Oth Elect Rev Supplies & Expen	949	982	1,131	1,508	-					
Total Other Operating Revenues		87,404	85,753	64,061	85,415	86,975	1%		86,600	0%	
Total Operating Revenues		8,343,730	7,721,212	6,046,472	8,061,963	8,132,746	4%		8,391,142	3%	
Other Power Supply Expenses											
30-555-00-0000	Purchased Power (555)	5,841,393	5,963,618	4,555,070	5,336,492	6,250,250			6,364,872		
Total Other Power Supply Expenses		5,841,393	5,963,618	4,555,070	5,336,492	6,250,250	19%		6,364,872	2%	

Distribution Expenses											
30-580-00-0000	Operation Supervision & Engineering (5	12,840	-	-	-	-	-	21,000	-47%	10,840	-48%
30-580-10-0000	Oper Supervsn and Engineer Lab	-	-	-	-	-	-	-			-49%
30-580-20-0000	Oper Supervsn and Engineer Sup	12,863	9,844	14,438	20,438	-	-	-			
30-580-20-5801	Oper Supervsn and Engineer Alp	-	-	-	-	-	-	-			
30-582-00-0000	Station Expenses (582)	27,777	-	-	-	-	-	3,950	39%	2,000	
30-582-10-0000	Station Exp Labor	1,104	-	-	-	-	-	-			
30-582-20-0000	Station Exp Supplies & Expense	2,095	2,055	1,203	1,444	-	-	-			
30-583-00-0000	Overhead Line Expenses (583)	9,288	-	-	-	-	-	9,750	2210%	1,058	646%
30-583-10-0000	OH line Exp Labor	8,291	962	740	888	-	-	-		485	
30-583-10-5835	OH line Exp Labor Install Remo	-	-	339	407	-	-	-		71,179	
30-583-20-0000	OH line Exp Supplies & Expense	219	1,034	1,544	1,853	-	-	-			
30-583-30-0000	OH line Exp Transportation	-	-	-	-	-	-	-			
30-583-30-5835	OH line Exp Transportation Ins	-	-	-	-	-	-	-			
30-584-00-0000	UG Line Exp	21,401	(738)	-	-	-	-	16,050	531%		Item #2.
30-10-0000	UG Line Exp Labor	4,716	398	-	-	-	-	-		291	
30-10-5845	UG Line Exp Labor Install Remo	64	562	204	244	-	-	-			



Thru Sept									
Actual	Actual	Actual	YTD	Expected	Budget	2025 Budget vs	Budget		% Budget Increase
2021	12/31/2022	12/31/2023	12/31/2024	2024	12/31/2024	2024 Expected	2025		
		12,535	10,813	12,976	-		83,179		
30-584-20-0000	UG Line Exp Supplies & Expense	-	-	-	-				
30-584-20-5845	UG Line Exp Supplies & Expense	-	-	-	-				
30-584-30-0000	UG Line Exp Transportation	-	-	-	-				
30-584-30-5845	UG Line Exp Transportation Ins	15	61	-	-				
30-584-40-0000	UG Line Exp Inventory Allocati	-	-	-	-				
30-584-40-5845	UG Line Exp Inventory Allocati	-	-	-	-				
30-586-00-0000	Meter Exp	(5,355)	-	-	5,875	-19%	5,850		0%
30-586-10-0000	Meter Exp Labor	60	-	-	-				
30-586-10-5865	Meter Exp Labor Install Remove	111	539	-	-				
30-586-20-0000	Meter Exp Supplies & Expenses	7,966	10,705	7,249	-				
30-586-30-0000	Meter Exp Transportation	1	5,437	-	-				
30-586-30-5865	Meter Exp Transportation Insta	3	-	-	-				
30-587-00-0000	Customer Installations Exp	-	-	-	125	0%	125		0%
30-587-10-0000	Customer Installations Exp Lab	161	-	-	-				
30-587-30-0000	Customer Installations Exp Tra	-	550	-	-				
30-588-00-0000	Misc Dist Exp	132,524	146	-	122,250	34%	156,556		69%
30-588-10-0000	Misc Dist Exp Labor	74,039	72,872	131,351	-				
30-588-10-5883	Misc Dist Exp Labor Indirect W	14,305	441	-	-				
30-588-13-5882	Misc Dist Exp Stand-by/Estimat	-	-	-	-				
30-588-20-0000	Misc Dist Exp Supplies & Expen	9,725	11,392	22,414	-		15,000		
30-588-20-5881	Misc Dist Exp Supplies & Expen	-	26	-	-		35,000		
30-588-30-5881	Misc Dist Exp Transportation	-	-	-	-				
30-589-00-0000	Rents	464	-	250	250	12714%	32,034		12714%
30-589-20-0000	Rents Supplies & Expenses	-	-	-	-				
30-591-00-0000	Maint of Struct	-	-	-	2,950	19%	568		-81%
30-591-10-0000	Maint of Struct Labor	2,897	826	477	-				
30-592-00-0000	Maint of Station Eqp	-	-	-	5,850	17%	8,441		61%
30-592-10-0000	Maint of Station Eqp Labor	3,904	4,508	7,082	-		1,000		
30-592-20-0000	Maint of Station Eqp Supplies	2,645	2,125	1,000	-				
30-592-30-0000	Maint of Station Eqp Transport	-	-	-	-				
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	19%	32,463		18%
30-593-10-0000	Maint of OH Lines Labor	33,247	39,200	22,697	-		8,620		
30-593-10-5932	Maint of OH Lines Labor / Tree Trimming (5932)	7,498	13,578	6,027	-				
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	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	-5%	13,072		7%
30-594-00-5941	Maint of UG Lines Maintenance	-	-	-	-				
30-594-10-0000	Maint of UG Lines Labor	8,536	17,197	9,139	-				
Electric Locate (5942)									
30-594-10-5942	Maint of UG Lines Labor Electr	1,118	1,132	729	-				
30-594-20-0000	Maint of UG Lines Supplies & E	5,778	57,722	8,861	-		1,042		
30-594-20-5941	Maint of UG Lines Supplies & E	-	667	-	-		5,000		
30-594-20-5942	Maint of UG Lines Supplies & E	-	-	-	975		500		
30-594-30-0000	Maint of UG Lines Transportati	25	30	50	-				
30-594-30-5941	Maint of UG Lines Transportati	-	-	-	-				
30-594-30-5942	Maint of UG Lines Transportati	-	-	-	-				
30-594-40-0000	Maint of UG Lines Inventory AI	1,181	-	-	-				
30-595-00-0000	Maint of Line Transformers	-	-	-	675	19%	201		-70%
30-595-10-0000	Maint of Line Transformers Lab	-	245	141	-				
30-595-20-0000	Maint of Line Transformers Sup	72	-	-	-				
30-595-30-0000	Maint of Line Transformers Tra	-	-	-	-				
30-596-00-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-10-0000	Maint of Str Light, Signal Sys	2,968	9,378	8,534	-		10,172		256%
30-596-20-0000	Maint of Str Light, Signal Sys	254	634	500	-		500		
30-596-30-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-40-0000	Maint of Str Light, Signal Sys	409	-	-	-				
Item #2.									



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	
330-597-00-0000	Maint of Meters	-	-	-		525	17%		814%	
330-597-10-0000	Maint of Meters Labor	1,791	6,277	3,004	3,604	-		4,296		
330-597-20-0000	Maint of Meters Supplies & Exp	13	1,572	-	500	-		500		
	Maintenance of Miscellaneous Distrib P	-	-	-		-			-	
	Total Distribution Expenses	218,658	229,620	229,427	278,158	246,600	80%	501,472	103%	
Customer Accounts Expenses										
330-902-00-0000	Meter Reading Exp	-	-	-	86	100	10%	102	31%	
330-902-10-0000	Meter Reading Exp Labor	-	-	71		-				
	Meter Reading Expenses (902-20)	9,523			11,566	9,775		12,723		
330-902-20-0000	Meter Reading Exp Supplies & E		10,464	10,242	128	-		141		
330-902-30-0000	Meter Reading Exp Transportati		88	64						
330-903-00-0000	Customer Records & Clct Exp	64,588	-	-	63,547	65,550	9%	71,377	9%	
330-903-10-0000	Customer Records & Clct Exp La		55,645	52,956	2,799	-		3,337		
330-903-10-9033	Customer Records & Clct Exp Di		3,058	2,333		-				
	Accounting and Collecting Expenses (	30,039			33,233	33,500		33,500		
330-903-20-0000	Customer Records & Clct Exp Su		32,487	18,395		-				
330-903-20-9031	Customer Records & Clct Exp Su	-	-	-		-				
330-903-20-9033	Customer Records & Clct Exp Su	406	-	-		-				
	Supplies and Expenses									
330-904-00-0000	Uncollectible Accounts	-	6,544	-	200	200	0%	200	0%	
330-906-00-0000	Cust Svc & Informational Exp	-	-	-	200	200	0%	200	0%	
	Total Customer Accounts Expenses	104,150	108,691	84,062	111,760	109,325	9%	121,580	11%	
Sales Expenses										
330-912-00-0000	Demonstrating and Selling Exp	-	-	-		1,525	-87%		0%	
330-912-00-9122	Demonstrating and Selling Exp	-	(314)	(337)		-				
330-912-20-0000	Demonstrating and Selling Exp	-	-	98		-				
330-912-20-9122	Demonstrating and Selling Exp	-	4,471	(3,068)	12,130	-		1,525		
330-916-00-0000	Misc Sales Exp	-	15,563	5,613	2,712	25,875		2,983		
330-916-20-0000	Misc Sales Exp Supplies & Expe	-	44,125	122,950	25,816	-		28,397		
	Total Sales Expenses	-	63,846	125,255	32,968	40,657	-19%	32,905	20%	
Administrative and General Expenses										
330-920-00-0000	Admin & General Salaries	-	-	-	238,188	210,250	9%	259,859	24%	
330-920-10-0000	Admin & General Salaries Labor	-	74,204	198,490		-				
330-920-10-9262	ADMIN & GEN SALARIES - HOLIDAY	-	-	-	140	42,125	4%	140	11%	
330-921-00-0000	Ofc Supplies and Exp	-	196	117	44,706	-		46,434		
330-921-20-0000	Ofc Supplies and Exp Supplies	-	52,526	37,255		-				
330-921-20-9122	NEED TITLE	-	-	-		-				
330-921-20-9999	Ofc Supplies and Exp Supplies	-	-	-		-				
330-923-00-0000	Outside Svcs Employed	-	-	-		-				
330-923-20-0000	Outside Svcs Employed Supplies	-	24,026	34,322	34,322	19,175	-27%	25,000	30%	
330-924-00-0000	Prop Insurance	-	-	-		-				
330-924-20-0000	Prop Insurance Supplies & Expe	-	21,367	25,916	25,916	22,125	4%	26,953	22%	
330-925-00-0000	Injuries and Damages	-	-	-		-			0%	
330-925-20-0000	Injuries and Damages Supplies	-	4,358	3,992	7,700	5,500	-35%	5,000	-9%	
330-926-00-0000	Employee Pensions and Benefits	-	-	-	-	500	-100%	0	-100%	
330-926-00-9269	Employee P&B Fringes Cleared	-	(138,794)	(8,581)	(7,575)	12,000	-1%	-7,500	-163%	
330-926-10-9261	Employee P&B Sick Payout Benfit	-	17,583	-	-	2,500	-100%	2,500	0%	
330-926-10-9262	Employee P&B Holiday	-	9,469	9,808	11,770	13,250	10%	12,947	-2%	
330-926-10-9264	Employee P&B School	-	24,581	52,647	63,177	26,450	10%	69,495	163%	
330-926-10-9265	Employee P&B Funeral/MISC	-	210	803	963	500	-48%	500	0%	
330-926-10-9266	Employee P&B Vac Payout Benfit	-	9,910	1,076	1,435	4,500	5%	1,500	-67%	
330-926-10-9999	Special Sick - Covid-19	-	-	-		-	0%	0	0%	
330-926-15-9269	Employee P&B Burden/OH Cleared	-	18,033	1,338		-	0%	0	0%	
330-926-20-0000	Employee P&B Supplies & Exp	-	-	88		-	0%	0	0%	
330-926-20-9260	Employee P&B WI Retirement	-	26,907	32,993	38,675	30,250	54%	59,699	97%	
330-926-20-9266	Employee P&B Clothing Allowance	-	3,274	13,111	3,500	3,500	0%	3,500	0%	
330-926-20-9267	Employee P&B Health Ins	-	58,151	66,056	79,801	50,904	47%	117,473	131%	
330-926-20-9268	Employee P&B Life Ins	-	281	549	678	1,500	68%	1,139	-24%	
330-926-20-9270	Employee P&B Cell Phone	-	1,050	838	1,902	1,050	0%	1,900	81%	
330-926-20-9271	Employee P&B Dental Ins	-	4,139	3,755	4,148	3,398	53%	6,362	87%	
330-926-20-9272	Employee P&B Vision Ins	-	535	517	477	425	42%	676	59%	
330-926-20-9273	Employee P&B GASB 68	-	(66,672)	-	-	25,000	-100%	0	-100%	
330-928-00-0000	Regulatory Commuission Exp	-	-	-	5,666	500	-62%	5,000	900%	
330-928-20-0000	Reg Commuission Exp S&E	-	142	16,643	7,555	-				Item #2.
330-930-00-0000	Misc General Exp	-	-	-		18,500	13%		131%	
330-930-00-9350	Misc General Exp Annual Confer	-	-	-		-				



Thru Sept									
	Actual	Actual	Actual	YTD	Expected	Budget	2025 Budget vs	Budget	% Budget Increase
	2021	12/31/2022	12/31/2023	12/31/2024	2024	12/31/2024	2024 Expected	2025	
30-930-00-9352	Misc General Exp Legislative A	-	-	-		-			
	Misc Reliability Expenses (9301)								
30-930-10-0000	Misc General Exp Labor	-	18,967	20,781	24,938	-		29,723	
30-930-20-0000	Misc Gen Exp S&E	-	11,672	10,849	13,019	-		13,000	
30-930-20-9351	Misc General Exp Supplies & Ex	-	-	-		-	9%	5,870	1248%
30-933-00-0000	Vehicle Clearing	-	17,930	39,655	50,954	12,500		52,000	
30-933-10-0000	Vehicle Clearing Labor	-	16,084	31,616	29,846	-		35,573	
30-933-20-0000	Vehicle Clearing S&E	-	42,090	44,538	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	17%	46,612	69%
30-932-10-0000	Maint of General Plt Labor	-	58,844	41,244	39,108	-			
30-932-20-0000	Maint Gen Plant S&E	-	3,041	3,947	7,287	-		7,500	
	Total Administrative and General Ex	-	316,407	662,291	802,077	538,402	13%	903,855	68%
	Total Operation and Maintenance Ex	6,164,201	7,331,796	5,563,817	6,569,144	7,171,977	21%	7,924,684	10%
	Taxes (Non-Tax Equivalent)	48,718	46,684	48,718	27,681	48,718	69%	46,684	-4%
	Total Operation and Maintenance Expe	6,212,919	7,378,480	5,591,498	6,596,824	7,220,695	21%	7,971,368	10%
30-403-00-0000	Depreciation Expense		429,109	505,551	513,339	513,339	-1%	508,206	-1%
30-403-00-0001	Depreciation Expense Pole Rent		53,356	56,138	55,000	-	9%	60,000	100%
	Total Taxes		482,465	561,689	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	212,958	234,780	11%	236,447	1%
30-408-20-4082	Taxes Social Security		34,836	37,388	35,391	34,836	86%	65,712	88%
30-408-20-4083	Taxes Gross Receipts Tax		4,283	4,752	7,155	4,283	-30%	4,990	16%
30-408-20-4084	Taxes PSC Remainder Assessment		7,565	7,558	15,607	7,565	-52%	7,565	0%
	Total Taxes		281,464	262,657	271,112	281,464	16%	314,714	12%
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)		-			
30-416-30-0000	Merch Job & Cont Wrk Transport		(410)	(200)		-			
30-419-00-0000	Interest and Dividends Income		55,075	101,449	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)	(8,640)	(15,250)	119%	-18,903	24%
30-428-00-4280	Amort of Debt Disc and Exp		2,760	2,568	1,826	-	-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	95,557	20,725	157%	245,497	1085%
	NET INCOME/(LOSS)		361,329	(278,987)	(65,614)	137,973	-130%	(217,649)	

WATER 2025				CIP PROJECTS
	Power Wash and Touch Up Elevated Storage (Tower Drive) (CIP)	\$	12,500	\$12,500
50-672-20-0000				
50-662-20-6622	Annual Replacements (LEAD & COPPER) (CIP)	\$	50,000	\$50,000
50-677-40-0000	Annual Hydrant and Valve Replacement (CIP)	\$	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	\$1,240
50-660-20-0000	MEUW	\$	14,500	\$4,840
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	\$4,434
50-666-20-0000	Bobcat E48 w 18"30" & Ripper	\$	76,288	\$25,100
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				\$331,250
CIP TOTAL WATER 2025				(\$1,352,626)

New Operator adds \$130,587 in Salary Expense

\*Excessive OT for 2024 factored into Labor Expenses for 2025

BOND AMOUNT - \$1,352,626

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	



COLUMBUS WATER DEPARTMENT  
Water 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
	2022	2023	2024	2024	2024		2025	-
<b>OPERATING REVENUES</b>								
Sales of Water								
Metered Sales								
Residential (4611)	749,523	770,164	619,229	825,639	1,572,500	3.00%	850,408	-45.92%
Commercial (4610 & 4612)	217,397	194,634	161,897	215,862	211,600	3.00%	222,338	5.07%
Industrial (4613)	49,168	62,109	51,139	68,185	49,525	3.00%	70,230	41.81%
Deduct Meter Charges (4614)	230	716	503	671	255	3.00%	691	170.90%
Multi Family (4615)	57,339	57,592	50,314	67,085	61,125	3.00%	69,097	13.04%
Public Authority (464)	27,736	29,930	33,394	44,525	34,875	3.00%	45,861	31.50%
<b>Total Metered Sales</b>	<b>1,101,393</b>	<b>1,115,144</b>	<b>916,475</b>	<b>1,221,966</b>	<b>1,929,880</b>	<b>3.00%</b>	<b>1,258,625</b>	<b>-34.78%</b>
Private Fire Protection (462)	37,660	37,968	28,483	37,978	38,250	3.00%	39,117	2.27%
Public Fire Protection (463)	442,399	441,742	355,288	473,717	450,085	3.00%	487,928	8.41%
<b>Total Sales of Water</b>	<b>1,581,452</b>	<b>1,594,855</b>	<b>1,300,246</b>	<b>1,733,661</b>	<b>2,418,215</b>	<b>3.00%</b>	<b>1,785,671</b>	<b>-26.16%</b>
Other Operating Revenues								
Forfeited Discounts (470)	4,823	5,810	2,787	3,716	6,225	3.00%	3,828	-38.51%
Other Water Revenues (474)	17,629	5,961	3,122	4,163	5,975	3.00%	4,288	-28.24%
Total Other Operating Revenues	22,452	11,770	5,909	7,879	12,200	3.00%	8,115	-33.48%
<b>Total Operating Revenues</b>	<b>1,603,904</b>	<b>1,606,625</b>	<b>1,306,155</b>	<b>1,741,540</b>	<b>2,430,415</b>	<b>3.00%</b>	<b>1,793,786</b>	<b>-26.19%</b>
<b>OPERATING EXPENSES</b>								
Operation and Maintenance Expenses								
Pumping Expenses	68,204	43,559	33,770	44,927	40,525	-7.16%	41,710	2.92%
Water Treatment Expenses	217,189	210,064	134,191	169,729	174,775	31.4%	222,983	27.58%
Transmission and Distribution Expenses	171,875	194,100	113,818	164,762	124,550	142.63%	399,763	220.97%
Customer Accounts Expenses	54,680	43,078	38,697	48,612	52,425	-16.62%	40,533	-22.68%
Sales Expense	-	-	-	-	250	-100.0%	250	0.00%
Administrative and General Expenses	230,136	409,785	334,523	418,799	358,470	18.47%	496,164	38.41%
Taxes (Non-Tax Equivalent)	14,325	30,361	15,750	35,427	48,718	-1.65%	34,841	-28.48%
<b>Total Operation and Maintenance Expenses</b>	<b>756,409</b>	<b>930,947</b>	<b>670,748</b>	<b>882,256</b>	<b>799,713</b>	<b>40.12%</b>	<b>1,236,244</b>	<b>54.59%</b>
Depreciation Expense (403)	308,955	330,618	254,064	304,877	304,099	0.00%	304,877	0.26%
Depreciation Expense (403) -CIAC	44,017	46,659	36,000	43,200	-	100.0%	43,200	100.00%
Taxes (408)	235,022	226,930	204,088	231,704	269,863	13.96%	264,040	-2.16%
<b>Total Operating Expenses</b>	<b>1,344,403</b>	<b>1,535,154</b>	<b>1,164,900</b>	<b>1,462,037</b>	<b>1,373,675</b>	<b>26.42%</b>	<b>1,848,361</b>	<b>34.56%</b>
<b>Operating Income</b>	<b>259,501</b>	<b>71,471</b>	<b>141,255</b>	<b>279,503</b>	<b>1,056,740</b>	<b>-119.5%</b>	<b>(54,575)</b>	<b>-105.16%</b>
<b>NON-OPERATING REVENUES</b>								
Interest Income (419)	10,049	32,296	25,833	31,000	3,500	0.00%	31,000	785.71%
Misc Nonoperating Income (421)	-	-	-	-	3,500	-100.00%	-	-100.00%
Interest Expense (427)	(65,550)	(62,850)	(48,300)	(64,400)	(69,250)	-10.17%	(57,850)	-16.46%
Amortization of Debt Issuance Expense (4280)	8,976	8,343	5,926	7,901	-	0.00%	7,901	0.00%
Other Interest Expense (431)	1	34	19	25	-	0.00%	25	0.00%
Appropriation of Earnings to Municipal Fund (439)	565	941	1,607	845	-	0.00%	845	0.00%
<b>Total Non-Operating (Income)/Expense</b>	<b>(45,959)</b>	<b>(21,235)</b>	<b>(14,915)</b>	<b>(24,629)</b>	<b>(62,250)</b>	<b>-26.6%</b>	<b>(18,079)</b>	<b>-71.0%</b>
<b>NET INCOME/(LOSS)</b>	<b>213,542</b>	<b>50,236</b>	<b>126,340</b>	<b>254,874</b>	<b>994,490</b>	<b>74.37%</b>	<b>(72,654)</b>	<b>-107.31%</b>



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	
50-461-60-4611	Metered Sales to Customers Met	749,522.83	770,163.65	619,228.89	825,638.52	-90%	850,407.68	-46%	
50-461-70-4610	Metered Sales to Customers Met	6,528.95	8,191.94	5,234.31	6,979.08	86%	7,188.45	619%	
50-461-70-4612	Metered Sales to Customers Met	210,868.44	186,441.69	156,662.56	208,883.41	-1%	215,149.92	2%	
50-461-80-4613	Metered Sales to Customers Met	49,168.49	62,108.76	51,138.69	68,184.92	27%	70,230.47	42%	
50-461-60-4614	Metered Sales to Customers Ded	229.50	715.50	503.01	670.68	62%	690.80	171%	
50-461-90-4615	Metered Sales to Customers Mul	57,339.08	57,592.44	50,313.63	67,084.84	9%	69,097.39	13%	
50-464-00-0000	Oth Sales to Public Author	27,736.04	29,930.46	33,393.62	44,524.83	22%	45,860.57	31%	
	Total Metered Sales	1,101,393.33	1,115,144.44	916,474.71	1,221,966.28	-58%	1,258,625.27	-35%	
50-462-00-0000	Private Fire Protection Svc	37,660.09	37,968.00	28,483.40	37,977.87	-1%	39,117.20	2%	
50-463-00-0000	Public Fire Protection Svc	442,399.15	441,742.40	355,287.74	473,716.99	5%	487,928.50	8%	
	Total Water Sales	1,581,452.57	1,594,854.84	1,300,245.85	1,733,661.13	-39%	1,785,670.97	-26%	
50-470-00-0000	Forfeited Discs	4,823.04	5,809.52	2,787.12	3,716.16	-68%	3,827.64	-39%	
50-474-00-0000	Oth Wtr Rev	17,629.00	5,960.50	3,122.00	4,162.67	-44%	4,287.55	-28%	
	Total Other Operating Revenues	22,452.04	11,770.02	5,909.12	7,878.83	-55%	8,115.19	-33%	
	Total Operating Revenues	1,603,904.61	1,606,624.86	1,306,154.97	1,741,539.96	-40%	1,793,786.16	-26%	
	<b>Pumping Expenses</b>								
50-623-00-0000	/Svc Pub Author/Fuel Purchased	36,782.23	37,422.11	29,416.06	39,221	12%	35,509	3%	
50-624-00-0000	/Svc to Oth/Pmp Labor & Exp	-	-	-	225	34%	301	-29%	
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	-	-	-		-	5%	
50-633-00-0000	/Fertil Sales/Maint-Pmp Eqp	-	-	-	666	8%	900		
50-633-10-0000	/Fertil Sales/Maint-Pmp Eqp La	177.13	-	554.76	4,815		5,000		
50-633-20-0000	/Fertil Sales/Maint-Pmp Eqp Su	29,521.00	5,707.20	3,611.19	-		-		
	Total Pumping Expenses	68,204	43,559	33,770	44,927	10%	41,710	3%	
	<b>Water Treatment Expenses</b>								
50-641-00-0000	Chemicals	-	-	-	53,144	39%	74,000	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								
50-642-00-0000	Oper Labor and Exp	-	-	-	50,553	20%	67,455	16%	
50-642-10-0000	Oper Labor and Exp Labor	44,547.46	43,282.62	42,127.19	18,159		15,000		
50-642-20-0000	Oper Labor and Exp Supplies &	37,495.40	41,206.14	13,619.29	-		-		
50-642-30-0000	Oper Labor and Exp Transportat	-	-	-	-		-		
	Operation Supplies and Expenses								
50-651-00-0000	Maint of Structure and Imprv	-	-	-	1,405	603%	7,998	558%	
50-651-10-0000	Maint of Structure and Imprv L	1,528.01	1,233.90	1,170.96	-		1,875	-49%	
50-652-00-0000	Maint of Wtr Trmt Eqp	-	-	-	200		-		
50-652-00-6521	Maint of Wtr Trmt Eqp Mainten	-	-	149.96	13,307		17,756		
50-652-10-6521	Maint of Wtr Trmt Eqp Labor/M	23,499.19	16,882.22	11,089.39	17,461		23,299		
50-652-10-6522	Maint of Wtr Trmt Eqp Labor/M	11,944.27	14,227.08	14,550.79	63		-		
50-652-20-0000	Maint of Wtr Trmt Eqp Supplie	984.25	95.00	47.50	7,873		7,800		
50-652-20-6521	Maint of Wtr Trmt Eqp Supplie	8,626.69	11,436.37	5,904.44	7,564		7,800		
50-652-20-6522	Maint of Wtr Trmt Eqp Supplie	7,886.06	4,306.83	5,673.25	-		-		
	Water Testing - Notification								
	Total Water Treatment Expenses	217,190	210,064	134,191	169,729	-3%	222,983	28%	
	<b>Transmission and Distribution Expenses</b>								
	Operation Supplies and Expenses								
50-660-00-0000	Oper Supervsn and Engineer	-	-	-	16,050.00	445%	4,840	87%	
50-660-20-0000	Oper Supervsn and Engineer Sup	12,862.48	16,406.25	-	-		141		
50-660-20-6601	Oper Supervsn and Engineer Alp	-	-	-	-		25,000		
50-661-10-0000	Storage Facilities Exp Labor	81.20	-	88.32	106		-		
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	233%	19,574	384%	
50-662-10-0000	Trans and Dist Lines Exp Labor	-	-	-	-		6,740		
50-662-20-0000	Trans and Dist Lines Exp Suppl	9,006.35	6,471.73	12,224.42	14,669		50,000		
50-662-20-6622	Trans and Dist Lines Exp Suppl	13,354.52	10,816.64	6,886.50	8,264		-		
50-662-30-0000	Trans and Dist Lines Exp Trans	-	-	-	-		-		
50-663-00-0000	Meter Exp	-	-	-	-		-		
50-663-10-0000	Meter Exp Labor	-	-	-	-		-		
50-663-10-6635	Meter Exp-Install, Remove and	903.04	203.38	-	-		3,515	2285%	
50-663-20-0000	Meter Exp Supplies & Expenses	6,158.02	1,776.79	2,195.20	2,634		50,155		
50-663-30-0000	Meter Exp Transportation	1,880.37	4,736.94	-	-		-		
50-664-00-0000	Customer Installations Exp	-	-	-	-		-		
50-664-10-0000	Customer Installations Exp Lab	-	-	-	1,008	5%	1,345	-4%	
50-664-10-6641	Water Testing-Notification Lab	-	-	-	-		12,000		
50-664-20-0000	Customer Installations Exp Sup	9,097.30	18,301.51	9,769.46	11,723		-		
50-664-20-6641	Water Testing-Notification Sup	680.00	929.00	929.00	1,115	100%	-	0%	
50-664-30-0000	Customer Installations Exp Tra	-	-	-	-	0%	-	0%	
50-665-00-0000	Misc Exp	-	508.72	-	-	61%	67,296	163%	
50-665-10-0000	Misc Exp Labor	26,059.65	40,060.30	42,027.82	50,433		-		
50-665-10-6653	Misc Exp Labor Indirect Work O	5,146.30	197.06	-	-		20,000		
50-665-13-6651	Misc Exp Stand-by	-	-	-	3,953		-		
50-665-13-6651	Misc Exp Supplies & Expenses	9,885.21	18,334.01	3,294.22	-		-		
50-665-13-6651	Misc Exp Supplies & Expenses	-	30.91	-	-		-		



		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	
		2022	2023	2024	2024	2024				
50-665-20-6652	Misc Exp Supplies - Lead Later	-	-	-		-				
50-665-30-6651	Misc Exp Transportation	-	-	-		-			100%	
50-666-20-0000	Rents Supplies & Expenses	-	535.09	550.43	661	-	2325%	32,034		
50-666-20-0000	Rents Supplies & Expenses	-	535.09	550.43	661	-			325%	
50-672-00-0000	Maint of Dist Resv & Standpipe	-	-	-		3,175.00	-8%	1,008		
50-672-10-0000	Maint of Dist Resv & Standpipe	581.06	60.54	629.76	756	-		12,500		
50-672-20-0000	Maint of Dist Resv & Standpipe	10,014.02	65.02	11,650.00	13,980	-				
50-673-00-0000	Maint of Trans and Dist Mains	-	-	-		14,350.00	21%	3,420	-63%	
50-673-10-0000	Maint of Trans and Dist Mains	4,603.32	3,590.49	2,135.99	2,563	-				
50-673-10-0000	Maint of Trans and Dist Mains	9,467.32	14,038.46	-		-				
50-673-10-6731	Maint of Trans and Dist Mains	151.99	5,304.54	1,179.13	1,415	-		1,457		
50-673-20-0000	Maint of Trans and Dist Mains	2,550.33	19,820.24	380.34	456	-		470		
50-673-30-0000	Maint of Trans and Dist Mains	120.00	160.00	-		-				
50-673-30-6731	Maint of Trans and Dist Mains	3,197.50	4,162.50	-		-				
50-673-40-0000	Maint of Trans and Dist Mains	2,110.44	544.17	-		-				
50-673-40-6731	Maint of Trans and Dist Mains	1,212.59	3,836.54	-		-				
50-675-00-0000	Maint of Svcs	(673.36)	-	-		17,250.00	164%	11,760	23%	
50-675-00-6751	Maint of Svcs WWater Service B	150.00	-	-		325.00				
50-675-00-6752	Maint of Svcs Cross Connection	-	-	-		-				
50-675-00-6753	Maint of Svcs Water Locate	-	-	-		-				
Water Locating (6751) Service Breaks										
50-675-10-0000	Maint of Svcs Labor	7,600.13	10,464.27	3,728.11	4,474	-		5,970		
50-675-10-6751	Maint of Svcs Labor/ Water Ser	-	-	-		-				
50-675-20-0000	Maint of Svcs Supplies & Expen	27,281.31	9,889.59	1,792.44	2,151	-		2,215		
50-675-20-6751	Maint of Svcs Supplies & Expen	515.85	485.99	1,289.46	1,547	-		1,594		
50-675-20-6752	Maint of Svcs Supplies & Expen	-	-	-		-				
50-675-30-0000	Maint of Svcs Transportation	35.00	1,080.00	-		-				
50-675-30-6751	Maint of Svcs Transportation /	-	-	-		-				
50-675-40-0000	Maint of Svcs Inventory Alloca	3,102.93	1,358.64	-		-				
50-675-40-6751	Maint of Svcs Inventory Alloca	-	-	-		-				
50-676-00-0000	Maint of Meters	(1,023.00)	(8,240.00)	(3,409.00)	(4,091)	1,925.00	-1%	(5,000)	1357%	
50-676-10-0000	Maint of Meters Labor	1,263.21	2,966.05	1,211.41	1,454	-		1,940		
50-676-20-0000	Maint of Meters Supplies & Exp	782.25	-	2,592.61	31,111	-		31,110		
50-676-30-0000	Maint of Meters Transportation	-	-	-		-				
50-677-00-0000	Maint of Hydrants	-	(2,502.95)	-		6,350.00	365%	8,678	509%	
50-677-10-0000	Maint of Hydrants Labor	1,254.65	3,484.97	5,419.49	6,503	-				
50-677-20-0000	Maint of Hydrants Supplies & E	2,069.04	1,465.24	1,362.16	1,816	-				
50-677-30-0000	Maint of Hydrants Transportati	-	285.00	-		-				
50-677-40-0000	Maint of Hydrants Inventory Al	352.36	1,252.36	-		-				
Total Transmission and Distribution Expenses		171,878	194,100	113,818	164,762	124,550	24%	399,763	221%	

Customer Accounts Expense		(5,024.00)	(15,340.00)	(6,348.00)	(7,618)	3,975.00	14%	(7,618)	-25%	
50-902-00-0000	Meter Reading Exp									
50-902-10-0000	Meter Reading Exp Labor	1,424.78	336.26	121.71	146	-		195		
50-902-20-0000	Meter Reading Exp Supplies & E	8,320.16	8,454.84	8,293.98	9,953	-		10,251		
50-902-30-0000	Meter Reading Exp Transportati	303.28	112.96	104.10	125	-		150		
50-903-00-0000	Customer Records & Cict Exp	(46,526.00)	(40,372.00)	(16,716.00)	(20,059)	48,250.00	-28%	(35,000)	-64%	
50-903-00-9033	Customer Records & Cict Exp Di	405.56	-	-		-		52,279		
50-903-10-0000	Customer Records & Cict Exp La	58,014.64	57,173.01	36,879.15	44,255	-		75		
50-903-10-9033	Customer Records & Cict Exp Di	1,819.88	951.00	43.47	52	-		20,000	100%	
50-903-20-0000	Customer Records & Cict Exp Su	33,215.90	31,761.83	16,318.31	21,758	-	-8%			
50-903-20-9031	Customer Records & Cict Exp Su	-	-	-		-				
50-904-00-0000	Uncollectible Accounts	2,724.60	-	-		-	0%	-	0%	
50-906-00-0000	Cust Svc & Informational Exp	-	-	-		200.00	-100%	200	0%	
Total Customer Accounts Expense		54,679	43,078	38,697	48,612	52,425	8%	40,533	-17%	

50-910-00-0000	Sales Exp	-	-	-		250.00	0%	250	0%	
----------------	-----------	---	---	---	--	--------	----	-----	----	--

Administrative and General Expenses										
50-920-00-0000	Admin & General Salaries	-	-	-		-				
50-920-10-0000	Admin & General Salaries Labor	69,863.38	128,421.63	111,996.44	134,396	-	10%	147,213	-1%	
50-921-00-0000	Ofc Supplies and Exp	-	1,446.72	189.78	253	29,125.00	-31%	26,728	-8%	
50-921-20-0000	Ofc Supplies and Exp Supplies	33,438.57	36,305.97	28,595.64	38,128	-				
50-921-20-9999	Ofc Supplies and Exp Supplies	-	-	62.67	84	-				
50-923-00-0000	Outside Svcs Employed	-	-	-		25,500.00	3%	60,000	135%	
50-923-20-0000	Outside Svcs Employed Supplies	42,291.31	77,582.75	43,766.61	58,355	-				
50-924-00-0000	Prop Insurance	-	-	-		12,125.00	2%	17,500	44%	
50-924-20-0000	Prop Insurance Supplies & Expe	14,244.45	15,949.39	17,277.61	17,228	-	0%		39%	
50-925-00-0000	Injuries and Damages	-	-	-		2,700.00		3,760		
50-925-20-0000	Injuries and Damages Supplies	2,905.20	2,661.20	3,133.41	3,760	-				
50-926-00-0000	Employee Pensions and Benefits	(3,908.00)	(7,756.00)	(3,213.00)	(3,856)	5,995.00	255%	(3,856)	-164%	
50-926-00-9269	Employee P&B Fringes	(65,235.79)	(5,526.61)	(4,554.89)	5,466	7,875.00	-44%	5,466	-31%	
50-926-10-9261	Employee P&B Sick Payout	17,578.30	-	-		2,750.00	-100%	-	-100%	
50-926-10-9262	Employee P&B Holiday	11,016.20	11,608.12	13,820.64	16,585	11,875.00	28%	22,130	86%	
50-926-10-9264	Employee P&B School	8,678.71	3,954.02	5,955.49	7,147	8,500.00	-19%	7,500	-12%	
50-926-10-9265	Employee P&B Funeral/MISC	493.04	1,489.68	1,550.59	1,861	500.00	73%	1,800		
50-926-10-9266	Employee P&B Vacation Payout	10,177.28	873.40	-		-	0%			
50-90999	Special Sick-Covid-19	-	-	-		-	0%			
Item #2.										



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	
50-926-15-9269	3,764.89	8,474.32	-		-	0%			0%
50-926-20-0000	1,250.00	(1,162.50)	-		-	0%	500		100%
50-926-20-9260	17,746.76	20,707.96	18,310.32	21,972	20,525.00	7%	28,695		40%
50-926-20-9266	2,864.98	805.32	2,436.50	2,956	3,050.00	-3%	3,050		0%
50-926-20-9267	67,081.83	61,318.03	55,395.39	66,474	50,904.00	23%	84,454		66%
50-926-20-9268	416.17	363.72	365.70	439	500.00	-14%	771		54%
50-926-20-9270	1,275.00	1,437.50	1,230.00	1,476	1,350.00	9%	1,500		11%
50-926-20-9271	4,688.15	3,553.13	2,669.78	3,204	3,398.00	-6%	4,754		40%
50-926-20-9272	603.27	461.04	343.76	572	425.00	26%	676		59%
50-926-20-9273	(38,949.00)	-	-		-	0%	-		0%
	-	-	-	-					
50-928-00-0000	-	-	-	100	100.00	0%	100		0%
50-928-20-0000	-	-	-		-				
50-930-00-0000	-	-	-		22,500.00	87%			-26%
50-930-10-0000	6,212.67	7,168.48	4,121.00	4,945	-		6,599		
50-930-20-0000	3,840.85	6,574.17	3,275.60	3,931	-		4,100		
50-930-20-9300	257.62	968.65	-		-				
50-930-20-9351	-	-	-		-		5,870		
50-932-00-0000	157.75	-	650.30	780	-	124%	500		100%
50-932-10-0000	14,025.06	16,389.29	14,782.00	17,738	-		23,669		
50-932-20-0000	3,357.39	4,134.06	5,115.50	6,139	-		31,133		
50-933-00-0000	(3,209.97)	28.88	157.06	160	-	33%	200		100%
50-933-10-0000	6,449.01	11,552.49	7,089.45	8,507	-		11,352		
Total Administrative and General Expenses									
Total Operation and Maintenance Expenses-PSC									
	233,375	409,785	334,523	418,799	358,470	-14%	496,164		38%
	745,325	900,586	654,998	846,829	750,995	-11%	1,201,403		60%
Taxes (Non-Tax Equivalent)									
	14,325	30,361	15,750	35,427	48,718	-38%	34,841		-28%
Total Operation and Maintenance Expenses									
	759,650	930,947	670,748	882,256	799,713	-9%	1,236,244		29%
50-403-00-0000	308,955.00	330,618.00	254,064.00	304,876.80	304,099.00	0%	304,877		0%
50-403-00-0001	44,017.00	46,659.00	36,000.00	43,200	-	100%	43,200		100%
	352,972	377,277	290,064	348,077	304,099	-13%	348,077		0%
Taxes									
50-408-00-0000	(10,258.00)	(11,052.00)	(4,576.00)	(6,101)	10,258.00	268%	(6,101)		-159%
50-408-20-4081	235,022.00	212,073.00	187,000.00	212,073	235,022.00	-11%	235,465		0%
50-408-20-4082	23,247.57	23,539.76	20,330.57	24,397	23,248.00	5%	33,342		43%
50-408-20-4084	1,334.93	2,369.53	1,333.32	1,335	1,335.00	0%	1,335		0%
	249,347	226,930	204,088	231,704	269,863	16%	264,040		14%
NON-OPERATING REVENUES									
Revenues from Merchandising, Jobbing & Contract									
Costs & Expenses of Merchandising, Jobbing, etc									
50-419-00-0000	10,048.60	32,296.37	25,833.25	31,000	3,500.00	89%	31,000		786%
50-421-00-0000	-	-	-	-	3,500.00	-100%	-		-100%
50-427-00-0000	(65,550.00)	(62,850.00)	(48,300.00)	(64,400)	(69,250.00)	-8%	(57,850)		-16%
50-428-00-4280	8,976.00	8,343.00	5,926.00	7,901	-	100%	7,901		100%
50-431-00-0000	1.05	34.35	18.64	25	-	100%	25		100%
50-439-10-0000	564.63	941.32	1,606.89	845	-	100%	845		100%
	(45,959.72)	(21,234.96)	(14,915.22)	(24,628.91)	(62,250.00)	153%	(18,078.91)		-27%
Total Non-Operating Revenues (Expenses)									
	203,387	205,695	189,173	207,075	207,613	0%	(72,654)		-135%
NET INCOME/(LOSS)									

SEWER 2025				CIP/PROJECTS	
BOND		2023 CHEVROLET 5500 HOIST TRUCK (Ehlers)	\$	(149,267)	(\$2,148,570)
60-831-00-0000		Trench Box large plus braces	\$	9,720	(\$149,267)
60-820-20-0000		MEUW	\$	14,500	\$3,240
60-930-20-9351		RAIN GEAR PPE/SAFETY BUDGET	\$	8,000	\$4,840
60-832-20-0000		Bobcat Hydraulic Breaker	\$	13,300	\$8,000
60-832-20-0000		Bobcat E48 w 18"30" & Ripper	\$	78,298	\$4,434
60-833-00-0000		JOHN DEERE 624P RENTAL 2025 ONLY	\$	16,000	\$26,100
60-826-00-0000		WASTEWATER CHEMICALS	\$	214,600	\$16,000
60-831-00-0000		COLSYS EQUIPLAB EQUIP/SUPPLIES/SHIP (est)	\$	50,000	\$214,600
60-827-00-0000		PLANT LAB EXPENSES	\$	40,000	\$50,000
60-834-00-0000		PLANT CONTINGENCY PUMP REPLACEMENT (est)	\$	35,000	\$40,000
60-834-00-0000		ENG/CONSULT/PRO-MAN (est)	\$	75,000	\$35,000
60-834-00-0000		HVAC BASSETT MECH CONTRACT	\$	39,036	\$75,000
60-834-00-0000		MUFFIN MONSTER NOT TO EXCEED (est)	\$	28,000	\$39,036
60-834-00-0000		INFLUENT PUMP FLUSH VALVES	\$	10,000	\$28,000
60-827-00-0000		CHEM SCAN PHOS REDUCTION PROCESS	\$	75,000	\$10,000
60-834-00-0000		MLSS CHANNEL AERATION/MIXING (est)	\$	15,000	\$75,000
60-833-00-0000		LAND APPLICATION/CONTRACT SERVICES	\$	21,000	\$15,000
60-421-00-4211		SALE OF CHEVY 2500 & FORD EXPLORER	\$	(12,500)	\$21,000
60-921-00-0000		PRINTER/COPY MACHINE CONTRACT w/Rhyme	\$	2,256	(\$12,500)
BUDGET TOTAL "PROJECTS " SEWER 2025					\$2,256
CIP TOTAL SEWER 2025					\$655,006
					(\$2,297,837)

New Operator adds \$114,092 in Salary Expense  
BOND AMOUNT - \$2,297,837

2025	Wastewater Hoist Truck*		\$149,267
2025	Comprehensive Study on FOG		\$100,000
2025	Collection System Sampling/Testing/Jetting/Etc		\$300,000
2025	Birdsey Lift Station (Control Panel)		\$75,000
2025	Street Construction Projects		\$110,000
2025	Scum Pumps & Flanges		\$100,000
2025	Rehab/Rebuild of Sand Filter System		\$450,000
2025	River Level Meter & Effluent Sampling System		\$60,000
2025	Scada System		\$75,000
2025	Biosolids Handling/Project Design and Planning		\$703,570
2025	PLC/Fiber Installation Upgrade		\$175,000



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
	2022	2023	2024	2024	2024		2025	
<b>OPERATING REVENUES</b>								
Wastewater Revenue:								
Metered Sales								
Residential	891,685	1,001,917	752,300	1,003,067	1,015,700	56.00%	1,564,785	54.06%
Commercial	339,321	337,880	268,792	358,389	392,700	56.00%	559,087	42.37%
Industrial	101,120	123,735	70,387	93,849	94,500	56.00%	146,405	54.93%
Public Authority	25,744	29,842	29,442	39,256	32,000	56.00%	61,240	91.38%
Service to other systems	121,664	121,603	116,466	139,759	150,000	56.00%	218,024	45.35%
<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>280.00%</b>	<b>2,549,541</b>	<b>288.08%</b>
Other operating revenues:								
Forfeited Discounts (470)	-	-	3,160	4,214	-		6,573	
Miscellaneous	92,140	122,845	134,370	155,467	171,000		222,267	
<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>54.87%</b>	<b>2,778,381</b>	<b>49.71%</b>
<b>OPERATING EXPENSES</b>								
Operation and Maintenance Expenses								
Operation:								
Supervision and labor	132,580	197,407	29,941	35,929	-	148.99%	89,459	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%	1,919	182.62%
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>94.64%</b>	<b>476,819</b>	<b>98.94%</b>
Maintenance:								
Collection system	59,684	48,536	34,655	41,586	70,693	124.48%	93,354	32.05%
Pumping equipment	26,961	29,518	25,761	30,913	21,625	195.58%	91,373	322.53%
Treatment and disposal plant equipment	132,268	153,547	17,573	21,087	49,833	0.00%	68,674	37.81%
General plant structures and equipment	26,521	40,380	156,687	188,025	431,237	111.74%	398,126	-7.68%
<b>Total Maintenace</b>	<b>245,434</b>	<b>271,981</b>	<b>234,676</b>	<b>281,611</b>	<b>573,388</b>	<b>431.81%</b>	<b>651,527</b>	<b>13.63%</b>
Customer Accounts								
Accounting and collecting	107,400	11,980	13,462	16,155	113,862	61.48%	26,087	-77.09%
Administrative and general:								
Salaries & Benefits	114,937	140,816	186,172	223,406	186,172	77.24%	395,974	112.69%
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>91.81%</b>	<b>883,924</b>	<b>26.71%</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>98.56%</b>	<b>2,038,357</b>	<b>25.48%</b>
Depreciation:								
Depreciation	-	-	-	406,843	406,843	0.00%	406,843	0.00%
Taxes	-	-	20,078	24,094	26,140	62.83%	39,232	50.08%
Total operating expenses	1,011,717	1,004,742	856,481	1,433,410	2,031,344	73.32%	2,484,432	22.30%
<b>Operating income</b>	<b>559,957</b>	<b>733,080</b>	<b>518,436</b>	<b>360,592</b>	<b>(175,444)</b>	<b>-18.48%</b>	<b>293,949</b>	<b>-267.55%</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>133,450</b>	<b>-227.82%</b>



COLUMBUS WASTEWATER DEPARTMENT  
Detailed Wastewater Operation and Maintenance Expenses  
Projected 2024 Year End for 2025 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	Budget 2025	% Budget Increase	
60-480-60-0000	-	-	752,300.38	1,003,067.17	1,015,700.00	56%	1,564,784.79	54%	
60-480-70-0000	-	-	188,151.47	250,868.63	392,700.00	56%	391,355.06	0%	
60-480-80-0000	-	-	70,386.78	93,849.04	94,500.00	56%	146,404.50	55%	
60-480-90-0000	-	-	80,640.59	107,520.79	-	56%	167,732.43	0%	
60-482-00-0000	-	-	29,442.36	39,256.48	32,000.00	56%	61,240.11	91%	
Total	-	-	1,120,921.58	1,494,562.11	1,534,900.00	56%	2,331,516.89	40%	
60-483-00-0000	-	-	-	-	-	-	-	-	
60-483-00-1100	-	-	11,109.10	13,330.92	10,000.00	56%	20,796.24	108%	
60-483-00-1200	-	-	105,356.64	126,427.97	140,000.00	56%	197,227.63	41%	
Total Other Sewer	-	-	116,465.74	139,758.89	150,000.00	112%	218,023.87	74%	
Total Sewer Utility-Public Charges	-	-	1,237,387.32	1,634,320.99	1,684,900.00	84%	2,549,540.75	57%	
60-485-00-0000	-	-	3,160.13	4,213.51	-	56%	6,573.07	100%	
Total	-	-	3,160.13	4,213.51	-	-	6,573.07	-	
60-483-00-1300	-	-	65,109.00	65,109.00	66,000.00	1%	66,000.00	0%	
60-483-00-1400	-	-	47,685.41	57,222.49	53,500.00	56%	89,267.09	67%	
60-483-00-1500	-	-	17,969.22	26,953.83	46,500.00	123%	60,000.00	29%	
60-487-00-0000	-	-	2,405.97	4,124.52	-	-3%	4,000.00	100%	
Misc Oper Rev-Connection Fees	-	-	1,200.00	2,067.14	5,000.00	46%	3,000.00	-40%	
Total Miscellaneous Revenue	-	-	134,389.60	155,466.98	171,000.00	-	222,267.09	39%	
Total Operating Revenue	-	-	1,374,917.05	1,794,001.49	1,855,900.00	103%	2,778,380.91	150%	
Supervision and Labor	-	-	-	-	-	-	-	-	
60-820-10-0000	-	-	29,940.57	35,929.00	-	136%	84,519.00	100%	
60-820-20-0000	-	-	-	-	-	0%	4,840.00	100%	
Total	-	-	29,941	35,929	-	0%	89,459	148.99%	
Pumping Expenses	-	-	-	-	-	-	-	-	
60-821-00-0000	-	-	-	-	-	-	-	-	
60-822-00-0000	-	-	66,477.18	79,772.62	77,000.00	-30%	55,840.83	-27%	
Total Pumping Expenses	-	-	66,477	79,773	77,000	-30%	55,840.83	-30.00%	
Water Treatment Expenses	-	-	-	-	-	-	-	-	
60-826-00-0000	-	-	101,812.03	122,174.44	98,000.00	76%	214,600.00	119%	
Total	-	-	101,812	122,174	98,000	76%	214,600.00	75.65%	
60-827-00-0000	-	-	24,397.94	29,277.53	19,000.00	293%	115,000.00	505%	
60-827-00-1000	-	-	-	-	45,000.00	-100%	-	-100%	
Total	-	-	24,398	29,278	64,000	193%	115,000.00	292.79%	
60-828-10-0000	-	-	679.01	815.00	679.01	135%	1,919.00	183%	
Total	-	-	679	815	679	135%	1,919.00	135.46%	
60-831-00-0000	-	-	20,461.76	24,554.05	56,500.00	117%	53,240.00	-6%	
60-831-10-0000	-	-	14,193.38	17,032.00	14,193.38	136%	40,114.00	183%	
Total	-	-	34,655	41,586	70,693	252%	93,354.00	124.48%	
60-832-00-9000	-	-	15,910.82	19,092.98	11,775.00	57%	30,000.00	155%	
60-832-00-0000	-	-	9,850.30	11,820.00	9,850.30	136%	27,839.00	183%	
60-832-10-0000	-	-	-	-	-	0%	33,534.00	100%	
60-832-20-0000	-	-	25,761	30,913	21,625	193%	91,373.00	195.58%	
Total	-	-	87,306	104,767	361,855	93%	202,036.00	-44%	
60-834-00-0000	-	-	89,381.74	83,258.00	69,381.74	136%	196,090.00	183%	
Total	-	-	69,381.74	83,258.00	69,381.74	136%	196,090.00	1.36	
Total Water Treatment Expenses	-	-	361,565.16	433,878.18	736,066.93	1597%	983,046.00	1.27	
Customer Accounts Expense	-	-	-	-	-	-	-	-	
60-903-00-0000	-	-	4,599.86	5,519.83	105,000.00	27%	7,000.00	-93%	
60-903-10-0000	-	-	8,862.15	10,635.00	8,862.15	79%	19,087.00	115%	
Total Customer Accounts Expense	-	-	13,462	16,155	113,862	605%	26,087.00	1	
Administrative and General Expenses	-	-	-	-	-	-	-	-	
60-920-10-0000	-	-	186,172.02	223,406.00	186,172.02	1%	224,935.00	21%	
Total	-	-	186,172	223,406	186,172	-17%	224,935.00	0	
60-921-00-0000	-	-	13,370.20	16,044.24	5,600.00	37%	22,000.00	293%	
60-921-00-1000	-	-	62.66	75.19	800.00	-100%	-	-100%	
Total	-	-	13,433	16,119	6,400	-60%	22,000.00	0	
60-923-00-0000	-	-	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	
60-924-00-0000	-	-	29,023.73	29,023.73	31,500.00	3%	30,000.00	-5%	
60-925-00-0000	-	-	3,597.00	4,316.40	-	0%	4,300.00	100%	
Total	-	-	32,621	33,340	31,500	-6%	34,300.00	1	
60-926-10-9262	-	-	6,313.38	7,576.00	-	55%	11,776.00	100%	
60-926-10-9263	-	-	-	-	-	0%	-	0%	
60-926-10-9264	-	-	10,457.48	12,549.34	15,900.00	13%	14,131.00	-11%	
60-926-10-9265	-	-	-	-	-	0%	-	0%	
60-926-20-6272	-	-	-	-	-	0%	-	0%	
60-926-20-9260	-	-	18,467.42	22,161.00	22,766.25	56%	34,621.00	52%	
60-926-20-9266	-	-	1,830.27	1,830.27	-	9%	2,000.00	100%	
60-926-20-9267	-	-	68,340.65	82,009.00	72,018.05	21%	99,379.00	38%	
60-926-20-9268	-	-	735.97	883.00	633.61	162%	2,316.00	266%	
60-926-20-9270	-	-	805.00	966.00	-	1%	980.00	100%	
60-926-20-9271	-	-	3,628.45	4,354.00	-	20%	5,210.00	100%	
60-926-20-9272	-	-	474.08	569.00	-	10%	626.00	100%	
60-926-20-9273	-	-	-	-	-	0%	-	0%	
60-926-20-9274	-	-	-	-	19,500.00	-100%	-	-100%	
OPED Exp GASB 75	-	-	-	-	-	-	-	-	
Total	-	-	111,053	132,898	130,818	-2%	171,039.00	7	
60-930-00-0000	-	-	5,957.41	7,148.89	15,500.00	5%	7,500.00	-52%	
60-930-10-0000	-	-	-	-	-	0%	-	0%	
60-930-20-9351	-	-	-	-	-	0%	8,000.00	100%	
60-932-00-0000	-	-	60.00	102.86	-	46%	150.00	100%	
Vehicle Clearing	-	-	8,871.54	15,208.35	16,000.00	5%	16,000.00	0%	
Total Misc	-	-	14,888.95	22,460.10	31,500.00	40%	31,650.00	0%	
Total Administrative & General Expenses	-	-	495,089.21	593,729.61	828,389.93	40%	910,011.00	0.10	
Depreciation Expense	-	-	-	406,843.00	406,843.00	0%	406,843.00	0%	
Total Depr Exp	-	-	-	406,843.00	406,843.00	0%	406,843.00	-	
60-408-00-0000	-	-	-	24,094.00	26,140.36	8%	39,232.00	50%	
60-408-20-4082	-	-	20,078.20	-	-	-	-	-	
Taxes	-	-	-	24,094.00	26,140.36	8%	39,232.00	0.50	
Taxes Social Security	-	-	-	-	-	-	-	-	
Total Taxes	-	-	20,078.20	24,094.00	26,140.36	8%	39,232.00	0.50	
NON-OPERATING REVENUES	-	-	-	-	-	-	-	-	
60-419-00-0000	-	-	42,711.67	51,254.00	93,000.00	81%	42,000.00	-55%	
Interest and Dividends Income	-	-	-	-197,401.97	(197,401.97)	0%	(215,104.74)	9%	
60-427-00-0000	-	-	-	-	-	0%	-	0%	
60-428-00-4280	-	-	-	-	-	0%	-	0%	
Amort of Debt Disc and Exp	-	-	-	-	-	0%	-	0%	
60-439-00-0000	-	-	-	-	-	-100%	106.00	100%	
Approp Income Muni Funds Labor	-	-	78.40	94.00	-	0%	12,500.00	100%	
60-439-10-0000	-	-	-	-	-	0%	-	0%	
Gain/Sale of Fixed Assets	-	-	42,790.07	(146,053.97)	(104,401.97)	-29%	(160,498.74)	154%	
Total Non-Operating Revenue (Exp)	-	-	42,790.07	(146,053.97)	(104,401.97)	-29%	(160,498.74)	154%	
NET INCOME/(LOSS)	-	-	443,556.80	73,701.12	(322,942.19)	-538%	133,450.34	355%	



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

November 4, 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.
SUB TOTAL	\$ 2,012,837.00	

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 Replaceme	\$ 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
SUB TOTAL	\$ 1,177,626.00	

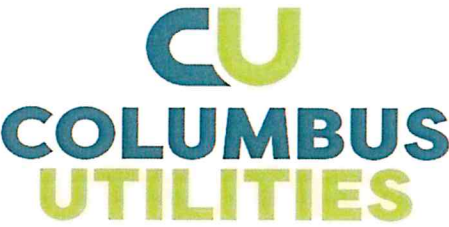
Electric Utility Needs for FY 2025

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 Equipent 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.
SUB TOTAL	\$ 4,402,673.00	

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.
SUB TOTAL	\$ 460,000.00	
GRAND TOTAL	\$ 8,053,136.00	





November 4, 2024

Note	Version #1 Staff Added Admin @3%
#	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 "estimated" increase was added to budget for revenue. Final Numbers have yet to be completed.
- 3

Addition of (1) Sewer Operator 10/24, (1) Water Operator Proposed 1/25, and (1)Electric Lineman Proposed 1/25 all in Budget 2025.
- 4

2025 Budget prepared with a 8% increase in dental and 10% in health insurance rates vs. 2024.
- 5

2025 budget prepared anticipating approximatley +10-11% increase in operating wages/salaries and +3% Administration roles.
- 6

2025 wages based off of WI 2024 Prevailing Wage (MEUW Report). Rates were then adjusted to meet COL for 2025.
- 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.

COLUMBUS UTILITIES  
STATEMENT OF CASH FLOWS  
2025 Budget Version #1 Staff Added Admin positions @ 3%

	Electric	Water	Wastewater	Total Utilities
Net Income	\$ (217,649)	\$ (72,654)	\$ 133,450	\$ (156,853)
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	\$ (172,486)	\$ 127,521	\$ 219,121	\$ 174,156

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	\$3,240
	30-580-20-0000	MEUW	\$ 14,500	\$10,840
	30-932-20-0000	Snow Blower	\$ 1,500	\$750
	30-930-20-9351	RAIN GEAR PPE/SAFETY BUDGET	\$ 5,870	\$5,870
	30-932-20-0000	Shop Sweeper	\$ 480	\$240
	30-589-00-0000	Bobcat Hydraulic Breaker	\$ 13,300	\$4,434
	30-589-00-0000	Bobcat E48 w 18"30" & Ripper	\$ 78,298	\$26,100
	30-589-00-0000	Bobcat Skidsteer Rental	\$ 3,000	\$1,500
	30-583-20-0000 & 30-584-20-0000	REPAIRS TO ELECTRIC UTILITY TRAILERS 50/50	\$ 21,358	\$21,358
	30-594-20-0000	POPUP HUB FOR WORKING IN RAIN	\$ 1,200	\$1,200
	30-588-20-5881	TOOLS	\$ 25,000	\$25,000
	30-583-20-0000	POLES	\$ 18,000	\$18,000
	30-584-20-0000	PIPING/CONDUIT	\$ 30,000	\$30,000
	30-583-20-0000 & 30-584-20-0000	WIRE 50/50 Split	\$ 50,000	\$50,000
	30-583-20-0000 & 30-584-20-0000	FITTINGS/FUSES 50/50 Split	\$ 35,000	\$35,000
	30-588-20-5881	MAINT SUPPLIES MISC SUPPLIES	\$ 10,000	\$10,000
	30-921-20-0000	PRINTER/COPY MACHINE CONTRACT w/Rhyme	\$ 5,184	\$1,728
BUDGET TOTAL "PROJECTS " ELECTRIC 2025				\$245,260
CIP TOTAL ELECTRIC 2025				(\$4,402,673)

New Operator adds \$200,975 in Salary Expense  
\*Excessive OT for 2024 factored into Labor Expenses for 2025  
BOND AMOUNT - \$4,402,673

2025	Reconnect Padmount Step-down	\$10,000
2025	Complete 4.16kV Conversion	\$3,300,000
2025	Decommission Sub #1	\$10,000
2025	Sell Pad Mount Step-downs	-\$45,000
2025	Hospital Work Equipment Order	\$320,000
2025	Substation #2 SCADA Connection	\$10,000
	Utility Truck	\$76,923
	Transformers	\$720,750



	Actual	Actual	Thru July YTD	Expected	Budget		Budget	
	2022	2023	2024	2024	2024	2025 Budget vs 2024 Expected	2025	% Budget Increase
<b>OPERATING REVENUES</b>								
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) <i>GS = &lt;50 KW for 3 consec months</i>	964,742	938,479	690,754	921,005	847,253	7.81%	992,969	17.20%
Small Power Sales (443) <i>CP - 1 = demand &lt;200 KW</i>	963,229	840,404	634,501	846,002	841,881	5.11%	889,251	5.63%
Large Power Sales (443-82) <i>CP-2 = demand &lt;1000 KW</i>	841,592	813,640	627,351	836,468	915,658	10.81%	926,873	1.22%
Industrial Power Sales (443-83) <i>CP-3 = demand &gt;1000 KW</i>	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%
	-	-	-	-	-		-	
<b>Other Operating Revenues</b>								
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%
	-	-	-	-	-		-	
<b>OPERATING EXPENSES</b>								
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	62.58%	452,237	83.39%
Customer Accounts Expenses	108,692	102,935	84,062	111,760	109,325	8.33%	121,073	10.75%
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	802,077	538,402	4.71%	839,848	55.99%
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	6,596,824	7,220,695	19.11%	7,857,619	8.82%
	-	-	-	-	-		-	
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	11.89%	303,351	7.78%
Total Operating Expenses	8,113,727	8,104,453	6,180,015	7,436,275	8,015,498	17.39%	8,729,176	8.90%
Net Operating Income	230,001	(383,269)	(133,543)	625,688	117,248	-154.03%	(338,034)	-388.31%
	-	-	-	-	-		-	
<b>NON-OPERATING REVENUES</b>								
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%
Amortizaton 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%
	-	-	-	-	-		-	
NET INCOME/(LOSS)	390,010	(279,015)	(65,614)	721,246	137,973	-112.83%	(92,537)	-167.07%



COLUMBUS LIGHT DEPARTMENT

Detailed Electric Operation and Maintenance Expenses

Projected 2024 Year End for 2025 Budget

Projected 2024 Year End for 2025 Budget											
	Actual		Actual		Actual		Thru Sept		2025 Budget vs		% Budget Increase
	2021	12/31/2022	12/31/2023	YTD 12/31/2024	Expected 2024	Budget 12/31/2024	2024 Expected	Budget 2025			
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 El	2,328	2,327	1,692		-					
30-444-91-0031	Public Str and Hwy Lighting PC	38	(17)	(59)		-					
30-444-92-0010	Public Str and Hwy Lighting At	1,079	1,102	1,129	1,476	1,000	10%	1,625	63%		
30-444-92-0011	Public Str and Hwy Lighting PC	123	27	(22)		-					
30-448-95-0010	Interdepartmental Sales City	13,088	12,856	8,681	10,426	9,000	-4%	10,000	11%		
30-448-95-0011	Interdepartmental Sales PCAC -	398	(122)	(862)		-		8,304,542			
Total Sales Electricity											
30-450-00-0000	Forfeited Discs	-	-	-	10,850	8,500	-17%	9,000	6%		
30-450-00-0010	Forfeited Discs Forfeited Disc	7,974	7,462	7,871		-					
30-450-00-0020	Forfeited Discs Forfeited Disc	13	1	-		-					
30-450-00-0030	Forfeited Discs Forfeited Disc	306	254	266		-					
30-454-00-0000	Rent from Elect Prop	70,058	71,341	50,998	67,997	72,600	7%	72,600	0%		
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	Oth Elect Rev	8,105	5,713	3,795	5,060	5,875	-1%	5,000	-15%		
30-456-00-4560	Oth Elect Rev Solar Credit	-	-	-		-					
30-456-20-0000	Oth Elect Rev Supplies & Expen	949	982	1,131	1,508	-					
Total Other Operating Revenues											
					85,415	86,975	1%	86,600	0%		
Total Operating Revenues					8,046,472	8,132,746	4%	8,391,142	3%		
Other Power Supply Expenses											
30-555-00-0000	Purchased Power (555)	5,841,393	5,963,618	4,555,070	5,336,492	6,250,250	19%	6,364,872	2%		
Total Other Power Supply Expenses					5,841,393	6,250,250		6,364,872			

Distribution Expenses									
30-580-00-0000	Operation Supervision & Engineering (5	12,840	-	-	-	21,000	-47%	10,840	-48%
30-580-10-0000	Oper Supervsn and Engineer Lab	-	-	-	-	-			
30-580-20-0000	Oper Supervsn and Engineer Sup	12,863	9,844	14,438	-	-			
30-580-20-5801	Oper Supervsn and Engineer Alp	-	-	-	-	-			
30-582-00-0000	Station Expenses (582)	27,777	-	-	-	3,950	39%	2,000	-49%
30-582-10-0000	Station Exp Labor	1,104	-	-	-	-			
30-582-20-0000	Station Exp Supplies & Expense	2,095	2,055	1,203	-	-			
30-583-00-0000	Overhead Line Expenses (583)	9,288	-	-	-	9,750	2200%	838	643%
30-583-10-0000	OH line Exp Labor	8,291	962	740	-	-		385	
30-583-10-5835	OH line Exp Labor Install Remo	-	-	339	-	-		71,179	
30-583-20-0000	OH line Exp Supplies & Expense	219	1,034	1,544	-	-			
30-583-30-0000	OH line Exp Transportation	-	-	-	-	-			
30-583-30-5835	OH line Exp Transportation Ins	-	-	-	-	-			
30-584-00-0000	UG Line Exp	21,401	-	(738)	-	16,050	531%		42
30-10-0000	UG Line Exp Labor	4,716	398	-	-	-		231	Item #2.
30-10-5845	UG Line Exp Labor Install Remo	64	562	204	-	-			







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
		2021	12/31/2022	12/31/2023	12/31/2024	2024	12/31/2024	2024 Expected	2025
			2022	2023	2024				
									% Budget Increase
30-597-00-0000	Maint of Meters	-	-	-	-		525	-5%	3,404
30-597-10-0000	Maint of Meters Labor	1,791	6,277	3,004		3,604	-		500
30-597-20-0000	Maint of Meters Supplies & Exp	13	1,572	-	-	500	-		
Maintenance of Miscellaneous Distrib P		-	-	-	-		-		
Total Distribution Expenses		218,658	229,620	293,389	229,427	278,158	246,600	63%	452,237
									83%
Customer Accounts Expenses									
30-902-00-0000	Meter Reading Exp	-	-	-	-		100	10%	87
30-902-10-0000	Meter Reading Exp Labor	-	-	-	71	86	-		
Meter Reading Expenses (902-20)		9,523							
30-902-20-0000	Meter Reading Exp Supplies & E		10,464	10,440	10,242	11,566	9,775		12,723
30-902-30-0000	Meter Reading Exp Transportati		88	164	64	128	-		141
30-903-00-0000	Customer Records & Clct Exp	64,588	-	-	-		65,550	8%	71,377
30-903-10-0000	Customer Records & Clct Exp La		55,645	56,283	52,956	63,547	-		2,845
30-903-10-9033	Customer Records & Clct Exp Di		3,058	4,765	2,333	2,799	-		33,500
Accounting and Collecting Expenses (		30,039							
30-903-20-0000	Customer Records & Clct Exp Su		32,487	31,284	18,395	33,233	33,500		
30-903-20-9031	Customer Records & Clct Exp Su		-	-	-		-		
30-903-20-9033	Customer Records & Clct Exp Su		406	-	-		-		
Supplies and Expenses									
30-904-00-0000	Uncollectible Accounts	-	6,544	-	-		200	0%	200
30-906-00-0000	Cust Svc & Informational Exp	-	-	-	-		200	0%	200
Total Customer Accounts Expenses		104,150	108,691	102,935	84,062	111,760	109,325	8%	121,073
Sales Expenses									
30-912-00-0000	Demonstrating and Selling Exp	-	-	-	-		1,525	-87%	
30-912-00-9122	Demonstrating and Selling Exp	-	(314)	(337)	-		-		
30-912-20-0000	Demonstrating and Selling Exp	-	-	98	-		-		
30-912-20-9122	Demonstrating and Selling Exp	-	4,471	(3,068)	9,196	12,130	-		1,525
30-916-00-0000	Misc Sales Exp	-	15,563	5,613	2,260	2,712	25,875		2,983
30-916-20-0000	Misc Sales Exp Supplies & Expe	-	44,125	122,950	21,513	25,816	-		28,397
Total Sales Expenses		-	63,846	125,255	32,968	40,657	27,400	-19%	32,905
Administrative and General Expenses									
30-920-00-0000	Admin & General Salaries	-	-	-	-		210,250	9%	259,859
30-920-10-0000	Admin & General Salaries Labor	-	74,204	256,322	198,490	238,188	-		259,859
30-920-10-9262	ADMIN & GEN SALARIES - HOLIDAY	-	-	-	-		-		
30-921-00-0000	Ofc Supplies and Exp	-	196	-	117	140	42,125	4%	140
30-921-20-0000	Ofc Supplies and Exp Supplies	-	52,526	67,105	37,255	44,706	-		46,434
30-921-20-9122	NEED TITLE	-	-	-	-		-		
30-921-20-9999	Ofc Supplies and Exp Supplies	-	-	-	-		-		
30-923-00-0000	Outside Svcs Employed	-	-	-	-		-		
30-923-20-0000	Outside Svcs Employed Supplies	-	24,026	19,468	34,322	34,322	19,175	-27%	25,000
30-924-00-0000	Prop Insurance	-	-	-	-		-		
30-924-20-0000	Prop Insurance Supplies & Expe	-	21,367	23,924	25,916	25,916	22,125	4%	26,953
30-925-00-0000	Injuries and Damages	-	-	-	-		-	0%	
30-925-20-0000	Injuries and Damages Supplies	-	4,358	3,992	4,700	7,700	5,500	-35%	5,000
30-926-00-0000	Employee Pensions and Benefits	-	-	-	-		500	-100%	0
30-926-00-9269	Employee P&B Fringes Cleared	-	(138,794)	(8,581)	(7,575)	(7,575)	12,000	-1%	-7,500
30-926-10-9261	Employee P&B Sick Payout Benft	-	17,583	-	-	-	2,500	-100%	2,500
30-926-10-9262	Employee P&B Holiday	-	9,469	7,597	9,808	11,770	13,250	10%	12,947
30-926-10-9264	Employee P&B School	-	24,581	37,163	52,647	63,177	26,450	10%	69,495
30-926-10-9265	Employee P&B Funeral/MISC	-	210	1,490	803	963	500	-48%	500
30-926-10-9266	Employee P&B Vac Payout Benft	-	9,910	-	1,076	1,435	4,500	5%	1,500
30-926-10-9999	Special Sick - Covid-19	-	-	-	-		-	0%	0
30-926-15-9269	Employee P&B Burden/OH Cleared	-	18,033	1,338	-		-	0%	0
30-926-20-0000	Employee P&B Supplies & Exp	-	-	88	-		-	0%	0
30-926-20-9260	Employee P&B WI Retirement	-	26,907	32,993	32,229	38,675	30,250	28%	49,376
30-926-20-9266	Employee P&B Clothing Allowance	-	3,274	13,111	2,017	3,500	3,500	0%	3,500
30-926-20-9267	Employee P&B Health Ins	-	58,151	66,056	66,501	79,801	50,904	11%	88,919
30-926-20-9268	Employee P&B Life Ins	-	281	549	565	678	1,500	56%	1,059
30-926-20-9270	Employee P&B Cell Phone	-	1,050	838	815	1,902	1,050	0%	1,900
30-926-20-9271	Employee P&B Dental Ins	-	4,139	3,755	3,457	4,148	3,398	13%	4,701
30-926-20-9272	Employee P&B Vision Ins	-	535	517	477	477	425	7%	510
30-926-20-9273	Employee P&B GASB 68	-	(66,672)	-	-	-	25,000	-100%	0
30-928-00-0000	Regulatory Commuission Exp	-	-	-	-		500	-62%	5,000
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	-4%	
30-930-00-9350	Misc General Exp Annual Confer	-	-	-	-		-		
									Item #2.
									98



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
30-930-00-9352 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	-		23,555	
30-930-20-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000	
30-930-20-9351 Misc General Exp Supplies & Ex									
Vehicle Clearing	-	17,930	39,655	42,462	50,954	12,500	4%	5,870	1188%
30-933-00-0000 Vehicle Clearing Labor	-	16,084	31,616	24,871	29,846	-		52,000	
30-933-20-0000 Vehicle Clearing S&E	-	42,090	44,538	55,335	73,780	-		28,191	
30-933-30-0000 Vehicle Clearing Transportatio	-	(871)	(2,370)	-		-		75,000	
30-932-00-0000 Maint of General Plt	-	3,173	-	650		32,000	-4%	36,939	39%
30-932-10-0000 Maint of General Plt Labor	-	58,844	41,244	32,590	39,108	-			
30-932-20-0000 Maint Gen Plant S&E	-	3,041	3,947	5,456	7,287	-		7,500	
Total Administrative and General Ex	-	316,407	746,192	662,291	802,077	538,402	5%	839,848	56%
Total Operation and Maintenance Ex	6,164,201	7,331,796	7,231,389	5,563,817	6,569,144	7,171,977	19%	7,810,935	9%
Taxes (Non-Tax Equivalent)	48,718	46,684	48,718	27,681	27,681	48,718	69%	46,684	-4%
Total Operation and Maintenance Exp	6,212,919	7,378,480	7,280,107	5,591,498	6,596,824	7,220,695	19%	7,857,619	9%
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	54%	54,349	56%
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	12%	303,351	8%
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)	-		-			
30-416-30-0000 Merch Job & Cont Wrk Transport		(410)	(200)	-		-			
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)	721,246	137,973	-113%	(92,537)	

WATER 2025				CIP PROJECTS
	Power Wash and Touch Up Elevated Storage Tower Drive) (CIP)	\$	12,500	\$12,500
50-672-20-0000				\$12,500
50-682-20-8622	Annual Replacements (LEAD & COPPER) (CIP)	\$	50,000	\$50,000
50-677-40-0000	Annual Hydrant and Valve Replacement (CIP)	\$	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	\$1,240
50-660-20-0000	MEUW	\$	14,500	\$4,840
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	\$4,434
50-666-20-0000	Bobcat E48 w 18"30" & Ripper	\$	78,298	\$25,100
50-666-20-0000	Bobcat Skidsteer Rental	\$	3,000	\$1,500
50-641-20-0000	WATER TREATMENT CHEMICALS	\$	74,000	\$74,000
50-675-00-8752	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				\$331,250
CIP TOTAL WATER 2025				(\$1,352,626)

New Operator adds \$130,587 in Salary Expense  
\*Excessive OT for 2024 factored into Labor Expenses for 2025  
BOND AMOUNT - \$1,352,626

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	



COLUMBUS WATER DEPARTMENT  
Water Revenue and Expenses  
Projected 2024 Year End for 2025 Budget

	Actual	Actual	Thru July	Expected	Budget	2025 Budget vs 2024 Expected	Budget	% Budget Increase
	2022	2023	2024	2024	2024		2025	
<b>OPERATING REVENUES</b>								
Sales of Water								
Metered Sales								
Residential (4611)	749,523	770,164	619,229	825,639	1,572,500	3.00%	850,408	-45.92%
Commercial (4610 & 4612)	217,397	194,634	161,897	215,862	211,600	3.00%	222,338	5.07%
Industrial (4613)	49,168	62,109	51,139	68,185	49,525	3.00%	70,230	41.81%
Deduct Meter Charges (4614)	230	716	503	671	255	3.00%	691	170.90%
Multi Family (4615)	57,339	57,592	50,314	67,085	61,125	3.00%	69,097	13.04%
Public Authority (464)	27,736	29,930	33,394	44,525	34,875	3.00%	45,861	31.50%
<b>Total Metered Sales</b>	<b>1,101,393</b>	<b>1,115,144</b>	<b>916,475</b>	<b>1,221,966</b>	<b>1,929,880</b>	<b>3.00%</b>	<b>1,258,625</b>	<b>-34.78%</b>
Private Fire Protection (462)	37,660	37,968	28,483	37,978	38,250	3.00%	39,117	2.27%
Public Fire Protection (463)	442,399	441,742	355,288	473,717	450,085	3.00%	487,928	8.41%
<b>Total Sales of Water</b>	<b>1,581,452</b>	<b>1,594,855</b>	<b>1,300,246</b>	<b>1,733,661</b>	<b>2,418,215</b>	<b>3.00%</b>	<b>1,785,671</b>	<b>-26.16%</b>
Other Operating Revenues								
Forfeited Discounts (470)	4,823	5,810	2,787	3,716	6,225	3.00%	3,828	-38.51%
Other Water Revenues (474)	17,629	5,961	3,122	4,163	5,975	3.00%	4,288	-28.24%
Total Other Operating Revenues	22,452	11,770	5,909	7,879	12,200	3.00%	8,115	-33.48%
<b>Total Operating Revenues</b>	<b>1,603,904</b>	<b>1,606,625</b>	<b>1,306,155</b>	<b>1,741,540</b>	<b>2,430,415</b>	<b>3.00%</b>	<b>1,793,786</b>	<b>-26.19%</b>
<b>OPERATING EXPENSES</b>								
Operation and Maintenance Expenses								
Pumping Expenses	68,204	43,559	33,770	44,927	40,525	-7.88%	41,386	2.13%
Water Treatment Expenses	217,189	210,064	134,191	169,729	174,775	14.3%	193,971	10.98%
Transmission and Distribution Expenses	171,875	194,100	113,818	164,762	124,550	124.62%	370,091	197.14%
Customer Accounts Expenses	54,680	43,078	38,697	48,612	52,425	-16.72%	40,482	-22.78%
Sales Expense	-	-	-	-	250	-100.0%	250	0.00%
Administrative and General Expenses	230,136	409,785	334,523	418,687	358,470	7.15%	448,636	25.15%
Taxes (Non-Tax Equivalent)	14,325	30,361	15,750	35,427	48,718	-1.65%	34,841	-28.48%
<b>Total Operation and Maintenance Expenses</b>	<b>756,409</b>	<b>930,947</b>	<b>670,748</b>	<b>882,144</b>	<b>799,713</b>	<b>28.06%</b>	<b>1,129,657</b>	<b>41.26%</b>
Depreciation Expense (403)	308,955	330,618	254,064	304,877	304,099	0.00%	304,877	0.26%
Depreciation Expense (403) -CIAC	44,017	46,659	36,000	43,200	-	100.0%	43,200	100.00%
Taxes (408)	235,022	226,930	204,088	231,704	269,863	11.08%	257,373	-4.63%
<b>Total Operating Expenses</b>	<b>1,344,403</b>	<b>1,535,154</b>	<b>1,164,900</b>	<b>1,461,925</b>	<b>1,373,675</b>	<b>18.69%</b>	<b>1,735,107</b>	<b>26.31%</b>
<b>Operating Income</b>	<b>259,501</b>	<b>71,471</b>	<b>141,255</b>	<b>279,615</b>	<b>1,056,740</b>	<b>-79.0%</b>	<b>58,679</b>	<b>-94.45%</b>
<b>NON-OPERATING REVENUES</b>								
Interest Income (419)	10,049	32,296	25,833	31,000	3,500	0.00%	31,000	785.71%
Misc Nonoperating Income (421)	-	-	-	-	3,500	-100.00%	-	-100.00%
Interest Expense (427)	(65,550)	(62,850)	(48,300)	(64,400)	(69,250)	-10.17%	(57,850)	-16.46%
Amortization of Debt Issuance Expense (4280)	8,976	8,343	5,926	7,901	-	0.00%	7,901	0.00%
Other Interest Expense (431)	1	34	19	25	-	0.00%	25	0.00%
Appropriation of Earnings to Municipal Fund (439)	565	941	1,607	845	-	0.00%	845	0.00%
<b>Total Non-Operating (Income)/Expense</b>	<b>(45,959)</b>	<b>(21,235)</b>	<b>(14,915)</b>	<b>(24,629)</b>	<b>(62,250)</b>	<b>-26.6%</b>	<b>(18,079)</b>	<b>-71.0%</b>
<b>NET INCOME/(LOSS)</b>	<b>213,542</b>	<b>50,236</b>	<b>126,340</b>	<b>254,986</b>	<b>994,490</b>	<b>74.36%</b>	<b>40,600</b>	<b>-95.92%</b>











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	
50-926-15-9269	3,764.89	8,474.32	-		-	0%			0%
50-926-20-0000	1,250.00	(1,162.50)	-		-	0%	500		100%
50-926-20-9260	17,746.76	20,707.96	18,310.32	21,972	20,525.00	7%	22,637		10%
50-926-20-9266	2,864.98	805.32	2,436.50	2,956	3,050.00	-3%	3,050		0%
50-926-20-9267	67,081.83	61,318.03	55,395.39	66,474	50,904.00	23%	55,901		10%
50-926-20-9268	416.17	363.72	365.70	439	500.00	-14%	651		30%
50-926-20-9270	1,275.00	1,437.50	1,230.00	1,476	1,350.00	9%	1,500		11%
50-926-20-9271	4,688.15	3,553.13	2,669.78	3,204	3,398.00	-6%	3,093		-9%
50-926-20-9272	603.27	461.04	343.76	460	425.00	8%	480		13%
50-926-20-9273	(38,949.00)	-	-		-	0%	-		0%
Special Sick-Covid-19	-	-	-	-					
50-928-00-0000	-	-	-	100	100.00	0%	100		0%
50-928-20-0000	-	-	-		-				
50-930-00-0000	-	-	-		22,500.00	67%			-34%
50-930-10-0000	6,212.67	7,168.48	4,121.00	4,945	-		4,864		
50-930-20-0000	3,840.85	6,574.17	3,275.60	3,931	-		4,100		
50-930-20-9300	257.62	968.65	-		-				
50-930-20-9351	-	-	-		-		5,870		
50-932-00-0000	157.75	-	650.30	780	-	99%	500		100%
50-932-10-0000	14,025.06	16,389.29	14,782.00	17,738	-		17,448		
50-932-20-0000	3,357.39	4,134.06	5,115.50	6,139	-		31,133		
50-933-00-0000	(3,209.97)	28.88	157.06	160	-	-1%	200		100%
50-933-10-0000	6,449.01	11,552.49	7,089.45	8,507	-		8,368		
Total Administrative and General Expenses	233,375	409,785	334,523	418,687	358,470	-14%	448,636		25%
Total Operation and Maintenance Expenses-PSC	745,325	900,586	654,998	846,717	750,995	-11%	1,094,816		46%
Taxes (Non-Tax Equivalent)	14,325	30,361	15,750	35,427	48,718	-38%	34,841		-28%
Total Operation and Maintenance Expenses	759,650	930,947	670,748	882,144	799,713	-9%	1,129,657		22%
Depr Exp	308,955.00	330,618.00	254,064.00	304,876.80	304,099.00	0%	304,877		0%
Depr Exp Pole Rent	44,017.00	46,659.00	36,000.00	43,200	-	100%	43,200		100%
Total Depr Exp	352,972	377,277	290,064	348,077	304,099	-13%	348,077		0%
Taxes	(10,258.00)	(11,052.00)	(4,576.00)	(6,101)	10,258.00	268%	(6,101)		-159%
Taxes Property Tax Equivalent	235,022.00	212,073.00	187,000.00	212,073	235,022.00	-11%	235,465		0%
Taxes Social Security	23,247.57	23,539.76	20,330.57	24,397	23,248.00	5%	26,675		15%
Taxes PSC Remainder Assessment	1,394.93	2,369.53	1,333.32	1,335	1,335.00	0%	1,335		0%
Total Taxes	249,347	226,930	204,088	231,704	269,863	16%	257,373		11%
NON-OPERATING REVENUES									
Revenues from Merchandising, Jobbing & Contract									
Costs & Expenses of Merchandising, Jobbing, etc									
Interest and Dividends Income	10,048.60	32,296.37	25,833.25	31,000	3,500.00	89%	31,000		786%
Misc NonOper Income Contrib's	-	-	-	-	3,500.00	-100%	-		-100%
Interest on Long-Term Debt	(65,550.00)	(62,850.00)	(48,300.00)	(64,400)	(69,250.00)	-8%	(57,850)		-16%
Amort of Debt Disc and Exp Amo	8,976.00	8,343.00	5,926.00	7,901	-	100%	7,901		100%
Oth Interest Exp	1.05	34.35	18.64	25	-	100%	25		100%
Approp of Income to Muni Funds	564.63	941.32	1,606.89	845	-	100%	845		100%
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%	40,600		-80%

SEWER 2025				CIP/PROJECTS	
BOND		2023 CHEVROLET 5500 HOIST TRUCK (Ehlers)	\$	(149,267)	(\$2,148,570)
60-831-00-0000		Trench Box large plus braces	\$	9,720	
60-820-20-0000		MEUW	\$	14,500	\$3,240
60-830-20-9351		RAIN GEAR PPE/SAFETY BUDGET	\$	8,000	\$4,840
60-832-20-0000		Bobcat Hydraulic Breaker	\$	13,300	\$8,000
60-832-20-0000		Bobcat E48 w '18"30" & Ripper	\$	78,298	\$4,434
60-833-00-0000		JOHN DEERE 624P RENTAL 2025 ONLY	\$	16,000	\$26,100
60-826-00-0000		WASTEWATER CHEMICALS	\$	214,600	\$16,000
60-831-00-0000		COLSYS EQUIP/LAB EQUIP/SUPPLIES/SHIP (est)	\$	50,000	\$214,600
60-827-00-0000		PLANT LAB EXPENSES	\$	40,000	\$50,000
60-834-00-0000		PLANT CONTINGENCY PUMP REPLACEMENT (est)	\$	35,000	\$40,000
60-834-00-0000		ENG/CONSULT/PRO-MAN (est)	\$	75,000	\$35,000
60-834-00-0000		HVAC BASSETT MECH CONTRACT	\$	39,036	\$75,000
60-834-00-0000		MUFFIN MONSTER NOT TO EXCEED (est)	\$	28,000	\$39,036
60-834-00-0000		INFLUENT PUMP FLUSH VALVES	\$	10,000	\$28,000
60-827-00-0000		CHEM SCAN PHOS REDUCTION PROCESS	\$	75,000	\$10,000
60-834-00-0000		MLSS CHANNEL AERATION/MIXING (est)	\$	15,000	\$75,000
60-833-00-0000		LAND APPLICATION/CONTRACT SERVICES	\$	21,000	\$15,000
60-421-00-4211		SALE OF CHEVY 2500 & FORD EXPLORER	\$	(12,500)	\$21,000
60-921-00-0000		PRINTER/COPY MACHINE CONTRACT w/Rhyme	\$	2,256	(\$12,500)
BUDGET TOTAL "PROJECTS " SEWER 2025					\$2,256
CIP TOTAL SEWER 2025					\$655,006
					(\$2,297,837)

New Operator adds \$114,092 in Salary Expense  
BOND AMOUNT - \$2,297,837

2025	Wastewater Hoist Truck*	\$149,267
2025	Comprehensive Study on FOG	\$100,000
2025	Collection System Sampling/Testing/Jetting/Etc	\$300,000
2025	Birdsey Lift Station (Control Panel)	\$75,000
2025	Street Construction Projects	\$110,000
2025	Scum Pumps & Flanges	\$100,000
2025	Rehab/Rebuild of Sand Filter System	\$450,000
2025	River Level Meter & Effluent Sampling System	\$60,000
2025	Scada System	\$75,000
2025	Biosolids Handling/Project Design and Planning	\$703,570
2025	PLC/Fiber Installation Upgrade	\$175,000



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
	2022	2023	2024	2024	2024		2025	
<b>OPERATING REVENUES</b>								
Wastewater Revenue:								
Metered Sales								
Residential	891,685	1,001,917	752,300	1,003,067	1,015,700	56.00%	1,564,785	54.06%
Commercial	339,321	337,880	268,792	358,389	392,700	56.00%	559,087	42.37%
Industrial	101,120	123,735	70,387	93,849	94,500	56.00%	146,405	54.93%
Public Authority	25,744	29,842	29,442	39,256	32,000	56.00%	61,240	91.38%
Service to other systems	121,664	121,603	116,466	139,759	150,000	56.00%	218,024	45.35%
Total Wastewater revenues	1,479,534	1,614,977	1,237,387	1,634,321	1,684,900	280.00%	2,549,541	288.08%
Other operating revenues:								
Forfeited Discounts (470)	-	-	3,160	4,214	-		6,573	
Miscellaneous	92,140	122,845	134,370	155,467	171,000		222,267	
Total operating revenues	1,571,674	1,737,822	1,374,917	1,794,001	1,855,900	54.87%	2,778,381	49.71%
<b>OPERATING EXPENSES</b>								
Operation and Maintenance Expenses								
Operation:								
Supervision and labor	132,580	197,407	29,941	35,929	-	148.99%	89,459	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%	1,919	182.62%
Chemicals	97,903	96,629	101,812	122,174	98,000	75.65%	214,600	118.98%
Total Operation	413,814	472,739	223,307	267,969	239,679	94.64%	476,819	98.94%
Maintenance:								
Collection system	59,684	48,536	34,655	41,586	70,693	124.48%	93,354	32.05%
Pumping equipment	26,961	29,518	25,761	30,913	21,625	195.58%	91,373	322.53%
Treatment and disposal plant equipment	132,268	153,547	17,573	21,087	49,833	0.00%	68,674	37.81%
General plant structures and equipment	26,521	40,380	156,687	188,025	431,237	111.74%	398,126	-7.68%
Total Maintenace	245,434	271,981	234,676	281,611	573,388	431.81%	651,527	13.63%
Customer Accounts								
Accounting and collecting	107,400	11,980	13,462	16,155	113,862	61.48%	26,087	-77.09%
Administrative and general:								
Salaries & Benefits	114,937	140,816	186,172	223,406	186,172	77.24%	395,974	112.69%
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%
Total administrative and general	245,069	248,042	385,037	460,832	697,572	91.81%	883,924	26.71%
Total operation and maintenance	1,011,717	1,004,742	856,481	1,026,567	1,624,501	98.56%	2,038,357	25.48%
Depreciation:								
Depreciation	-	-	-	406,843	406,843	0.00%	406,843	0.00%
Taxes	-	-	20,078	24,094	26,140	62.83%	39,232	50.08%
Total operating expenses	1,011,717	1,004,742	856,481	1,433,410	2,031,344	73.32%	2,484,432	22.30%
Operating income	559,957	733,080	518,436	360,592	(175,444)	-18.48%	293,949	-267.55%
<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%
Total Non-Operating (Income)/Expense	-	-	42,790	(146,054)	(104,402)	9.89%	(160,499)	53.73%
NET INCOME/(LOSS)	-	-	42,790	(146,054)	(104,402)	-39.90%	133,450	-227.82%



COLUMBUS WASTEWATER DEPARTMENT  
Detailed Wastewater Operation and Maintenance Expenses  
Projected 2024 Year End for 2025 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	Budget 2025	% Budget Increase	
60-480-60-0000	Metered Sales to Customers-RES	-	-	752,300.38	1,003,067.17	56%	1,564,784.79	54%	
60-480-70-0000	Metered Sales to Customers-COM	-	-	188,151.47	250,868.63	56%	391,355.06	0%	
60-480-80-0000	Metered Sales to Customers-IND	-	-	70,386.78	93,849.04	56%	146,404.50	55%	
60-480-90-0000	Metered Sales to Customers-MUL	-	-	80,640.59	107,520.79	56%	167,732.43	0%	
60-482-00-0000	Svc to Pub Authorities	-	-	29,442.36	39,256.48	56%	61,240.11	91%	
	Total	-	-	1,120,921.58	1,494,562.11	56%	2,331,516.89	40%	
60-483-00-0000	Svc to Other Sys	-	-	-	-		-		
60-483-00-1100	Svc to Other Sys-Elba	-	-	11,109.10	13,330.92	56%	20,796.24	108%	
60-483-00-1200	Svc to Other Sys-Fall River	-	-	105,356.64	126,427.97	56%	197,227.63	41%	
	Total Other Sewer	-	-	116,465.74	139,758.89	112%	218,023.87	74%	
	Total Sewer Utility-Public Charges	-	-	1,237,387.32	1,634,320.99	84%	2,549,540.75	57%	
60-485-00-0000	Cust Forfeited Disc	-	-	3,160.13	4,213.51	56%	6,573.07	100%	
	Total	-	-	3,160.13	4,213.51		6,573.07		
60-483-00-1300	Svc to Other Sys-Water Qual Tr	-	-	65,109.00	66,000.00	1%	66,000.00	0%	
60-483-00-1400	Svc to Other Sys-To Discharge	-	-	47,685.41	57,222.49	56%	89,267.09	67%	
60-483-00-1500	Svc to Other Sys-High Streng D	-	-	17,969.22	26,953.83	123%	60,000.00	29%	
60-487-00-0000	Misc Oper Rev	-	-	2,405.97	4,124.52	-3%	4,000.00	100%	
60-487-00-9000	Misc Oper Rev-Connection Fees	-	-	1,200.00	2,057.14	46%	3,000.00	-40%	
	Total Miscellaneous Revenue	-	-	134,369.60	155,466.98		222,267.09	39%	
	Total Operating Revenue	-	-	1,374,917.05	1,855,900.00	103%	2,778,380.91	150%	



Thru Sept									
	Actual 12/31/2022	Actual 12/31/2023	YTD 12/31/2024	Expected 2024	Budget 12/31/2024	2025 Budget vs 2024	Budget 2025	% Budget Increase	
60-926-20-9260 Employee P&B Wl Retirement	-	-	18,467.42	22,161.00	22,766.25	Expected 56%	34,621.00	52%	
60-926-20-9266 Employee P&B Clothing Allowanc	-	-	1,830.27	1,830.27	-	9%	2,000.00	100%	
60-926-20-9267 Employee P&B Health Insurance	-	-	68,340.65	82,009.00	72,018.05	21%	99,379.00	38%	
60-926-20-9268 Employee P&B Life Insurance	-	-	735.97	883.00	633.61	162%	2,316.00	266%	
60-926-20-9270 Employee P&B Cell Phone	-	-	805.00	966.00	-	1%	980.00	100%	
60-926-20-9271 Employee P&B Dental Insurance	-	-	3,628.45	4,354.00	-	20%	5,210.00	100%	
60-926-20-9272 Employee P&B Vision Ins	-	-	474.08	569.00	-	10%	626.00	100%	
60-926-20-9273 Employee Pen & Ben GASB 68	-	-	-	-	-	0%	-	0%	
60-926-20-9274 OPED Exp GASB 75	-	-	-	-	19,500.00	-100%	-	-100%	
Total	-	-	111,053	132,898	130,818	-2%	171,039.00	7	
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%	
Total Misc	-	-	14,888.95	22,460.10	31,500.00	40%	31,650.00	0%	
Total Administrative & General Expenses	-	-	496,089.21	593,729.61	828,389.93	40%	910,011.00	0.10	
60-403-00-0000 Depreciation Expense	-	-	-	406,843.00	406,843.00	0%	406,843.00	0%	
Total Depr Exp	-	-	-	406,843.00	406,843.00	0%	406,843.00	-	
60-408-00-0000 Taxes	-	-	-	24,094.00	26,140.36	8%	39,232.00	50%	
60-408-20-4082 Taxes Social Security	-	-	20,078.20	-	-				
Total Taxes	-	-	20,078.20	24,094.00	26,140.36	8%	39,232.00	0.50	
NON-OPERATING REVENUES									
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%	-	0%	
60-439-10-0000 Approp Income Muni Funds Labor	-	-	78.40	94.00	-	-100%	106.00	100%	
60-421-00-4211 Gain/Sale of Fixed Assets	-	-	-	-	-	0%	12,500.00	100%	
Total Non-Operating Revenue (Exp)	-	-	42,790.07	(146,053.97)	(104,401.97)	-29%	(160,498.74)	154%	
NET INCOME/(LOSS)	-	-	443,556.80	73,701.12	(322,942.19)	-538%	133,450.34	354%	



November 4, 2024

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

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.
SUB TOTAL	\$ 2,012,837.00	
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 Replaceme	\$ 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
SUB TOTAL	\$ 1,177,626.00	
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 Equipent 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.
SUB TOTAL	\$ 4,402,673.00	
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.
SUB TOTAL	\$ 460,000.00	
GRAND TOTAL	\$ 8,053,136.00	



## 2024 AGENDA ITEM

**Utility Commission Meeting Date: 11/7/2024**

**ITEM:** Rental of John Deere 624P for 2025 w/ intent to Purchase in 2026 via CIP for WWTP

### **DETAILED DESCRIPTION OF SUBJECT MATTER:**

Mid-State Equipment has provided the Utility with three options for acquiring a wheel loader for the WWTP to be used for sludge processing.

As requested from the October 17<sup>th</sup> meeting, a quote was procured from Mid-State Equipment for the lease of a John Deere 624P Wheel Loader tag # 169434 for \$32,000 for the year 2025 or two payments (one every six months of \$16,000.) This unit has 38 total hours, Full Manufacturer Warranty until September 27, 2026 or 3,000hrs, and will be available for our purchase in 2026 with the Capital Project for \$252,000. The Project had previously budgeted for a used unit @ \$300,000, which the price was lowered as we have this offer in place.

### **LIST ALL SUPPORTING DOCUMENTATION ATTACHED:**

1. Rental with intent to Purchase of used John Deere 624 P wheel loader tag # 169434 for \$16,000 every 6 months, and purchase Jan 4, 2026 for \$252,000.

### **ACTION REQUESTED OF COMMISSION:**

Review, discuss, and approve lease of John Deere 624 P wheel loader for \$16,000/six months, with intent to purchase in 2026.


[www.midstateequipment.com](http://www.midstateequipment.com)

 W1115 Bristol Rd.  
 Columbus, WI 53925  
 920-623-4020

 4323 E US Hwy 14  
 Janesville, WI 53546  
 608-754-8450

☐ 3660 Scenic Dr.  
 Jackson, WI 53037  
 262-677-8400

☐ N8690 Highland Rd.  
 Watertown, WI 53094  
 920-261-8118

☐ 8841 Antioch Rd  
 PO Box 10  
 Salem, WI 53168  
 262-843-2326

☐ S9711 Hwy 12  
 Prairie Du Sac, WI 53578  
 608-643-3307

☐ 355 Transit Dr. **RENTALS**  
 Columbus, WI 53925  
 920-623-4300

## CUSTOMER INVOICE

 Customer Name Columbus Utilities  
 Address 950 Maple Ave  
 City Columbus  
 State WI Zip 53925  
 County \_\_\_\_\_  
 Customer PO# \_\_\_\_\_

Ship To Address

Date 10/8/2024

Customer Acct# \_\_\_\_\_

Phone# \_\_\_\_\_

Cell# \_\_\_\_\_

Fax# \_\_\_\_\_

Email \_\_\_\_\_

## PAYMENT TYPE

☐ Cash ☐ Internal charge ☐ JD note ☐ Mastercard ☐ Customer Clearing  
☐ Farm Plan ☐ Check# \_\_\_\_\_ ☐ JDCRP ☐ Visa ☐ Other \_\_\_\_\_

## EQUIPMENT INFORMATION

New	Used	Make	Model	Description	Hrs	Tag#	Serial#	Amount	GVW (lbs.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	JD	624 P	Wheel Loader with Bucket	38.00	169434	1DW624PAKPLA20133	\$16,000 due every 6 months (2 payments)	
<input type="checkbox"/>	<input type="checkbox"/>			Powertrain & Hydraulic Warranty until Sep 17, 2026 or 3000 hours				12 month minimum term, 400 total hours	
<input type="checkbox"/>	<input type="checkbox"/>							Rental period Dec 1 2024 - Jan 1, 2026	
<input type="checkbox"/>	<input type="checkbox"/>								
<input type="checkbox"/>	<input type="checkbox"/>			Amount due for purchase January 4, 2026				\$252,000.00	
<input type="checkbox"/>	<input type="checkbox"/>			Rubber bucket cutting edge included with purchase					
<input type="checkbox"/>	<input type="checkbox"/>								
<input type="checkbox"/>	<input type="checkbox"/>			Maintenance included every 200 hours through January 1, 2027				No additional cost	

## EQUIPMENT DESCRIPTION / NOTES

Used sold as is.

\*\*\* Warranty does not include trucking

Thank you for your business :: Chris Niebauer :: 608-370-3350

10% Non-Refundable down payment required prior to ordering of Special ordered and NonStocked items.

Freight and Delivery

Subtotal

Less Trade

Convenience Fee

Subtotal

Sales Tax %

Payoff Amount

&lt;Down Payment&gt;

## TRADE INFORMATION: ALLOWANCE ON TRADE IN OF THE FOLLOWING WHICH I CERTIFY FREE FROM ALL ENCUMBRANCES

Year	Mke	Model	Description	Hrs	Tag#	Serial#	Trade Value	Total Cash price
Select	<small>Click New Drop Down</small>							
Select	<small>Click New Drop Down</small>							
Select	<small>Click New Drop Down</small>							
Select	<small>Click New Drop Down</small>							
Select	<small>Click New Drop Down</small>							
Select	<small>Click New Drop Down</small>							
Select	<small>Click New Drop Down</small>							

## WARRANTY INFORMATION

☐ New ☐ Extended ☒ Manufacture  
☒ Used ☐ No Warranty ☐ Other/See below

Warranty doesn't cover delivery fee/service calls

Term \_\_\_\_\_ Hours \_\_\_\_\_

Term \_\_\_\_\_ Hours \_\_\_\_\_

All known defects of trades have been disclosed to Mid-State Representative prior to agreement. (Customer Initials)

 I CERTIFY THAT THE PROPERTY ABOVE IS ☒, IS NOT ☐ EXEMPT  
 FROM WISCONSIN SALES TAX BECAUSE IT WILL BE USED OR  
 LEASED IN PRODUCTION OF AGRICULTURE.

**ALL INVOICES DUE UPON RECEIPT.** A FINANCE CHARGE computed by the  
 periodic rate of 1.5% per month which is an ANNUAL RATE of 18% will be  
 applied to the adjusted balance that has become more than 30 days past due as  
 of the billing date shown on the statement.

CUSTOMER SIGNATURE

Chris Niebauer

MID-STATE SALES REPRESENTATIVE

DATE

Auth. Dealer Signature

Thank you for your business!

Rev. 10/17/2018

 ALL WARRANTIES, IF ANY, MADE WITH RESPECT TO THIS EQUIPMENT ARE THOSE WARRANTIES MADE BY THE MANUFACTURE. DEALER MAKES NO WARRANTIES  
 EXPRESSED OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.



## **SENIOR JOURNEYMAN LINEWORKER/METERING TECHNICIAN**

**SUMMARY:** This is a skilled position in the construction and maintenance of the municipal electric and water metering systems. The majority of the work is performed in the field with some duties performed in the office. Reports directly to the Line Foreman or the Utilities Director.

**ESSENTIAL DUTIES AND RESPONSIBILITIES** include the following, but other duties may be assigned:

- Receive daily assignments from Line Foreman or Utilities Director and schedules work for crews.
- Acts as Field Lead Lineman and is essentially 2<sup>nd</sup> in command of the Electric Utility.
- Instruct, train, assign and perform work duties with various crewmembers and direct and coordinate the entire task.
- Keep records of materials used; repairs conducted.
- Updates the Line Foreman or Utilities Director on the progress and status of assigned projects.
- Maintains a safe work environment.
- In the absence of the Line Foreman the Senior Lineman will assume the duties and responsibilities of that position, and will relinquish such duties upon Line Foreman's return to duty.

### **Oversee and participate in:**

- Installation and removal of metering setups for both electric and water.
- Installation of Commercial and Industrial Metering points and related metering equipment.
- Install and remove overhead and underground wires secondary, primary, and transmission under direct supervision of Line Foreman.
- Installation of overhead and underground equipment.
- Termination of underground cable and equipment.
- Install streetlights and related equipment, along with setting poles, anchors/guys, and tree trimming.
- Perform trouble shooting and repairs on the overhead and underground electrical system.
- Install and maintain sub-station equipment.
- Operate and maintain backhoes, bucket trucks, pickups, compressors and related power equipment associated with the job.
- Reads Large Power and other meters if needed.
- Test all 3Ø and 1Ø meters as required by PSC Code.
- Tests all 2", and larger, water meters as required by PSC Code.
- Water system repairs as needed.
- Make sure that the trucks are cleaned out and ready for the next day.
- Other duties and responsibilities as assigned.

**QUALIFICATION REQUIREMENTS:** The requirements listed below are representative of the knowledge, skill, and/or ability required.

- Knowledge of the principles of electrical theory as applied to electrical circuits and wiring systems
- Ability to wire electric meter sockets according to the proper form.
- Ability to wire CT Cabinets.
- Ability to define problems, collect data, establish facts, and draw conclusions.
- Ability to calculate figures and amounts as related to electric and water metering.
- Knowledge of the transmission/distribution system, both electric and water.
- Must be familiar with lay out of the electrical and water distribution and transmission systems.
- Ability to communicate and maintain a good working relation with customers, the public, superiors, and fellow employees.
- Must be able to work well with others.
- Knowledge of the occupational hazards and safety precautions of the trade.
- Ability to climb poles and work with high tension wires, exercising proper safety precautions.
- Skills in the operation of the equipment, tools, and testing equipment.
- Ability to read and analyze technical procedures.
- Knowledge and experience with personal computers are required.

**CERTIFICATES, LICENSES, AND SPECIAL REQUIREMENTS:**

- High school diploma or GED and completion of the nine-month Power Distribution program or the equivalent combination of education and experience providing the knowledge's, abilities, and skills listed above
- Journeyman Lineworker's card.
- Successful completion of Yearly Metering Workshops
- Valid Wisconsin Commercial Driver's License - class A.
- Knowledge of First Aid and CPR.

**PHYSICAL DEMANDS AND WORK ENVIRONMENT:**

- Work is primarily performed in field, near moving parts and in the outside weather conditions. The employee will be exposed to wet and/or humid conditions, extreme heat, extreme cold and vibration. Requires ability to perform heavy manual labor for extended periods under unfavorable weather conditions.
- The employee may occasionally lift and/or move objects up to 100 pounds. The noise level in the work environment, on occasion, may exceed 85 decibels and requires hearing protection.
- Employee is required to be on stand-by call and report to the CU Operations Facility within 30 minutes of notification.



## 2024 AGENDA ITEM

**Utility Commission Meeting Date: 11/7/2024**

**ITEM:** Approval to Create and Hire a Senior Lineman for Columbus Electric Utility

### **DETAILED DESCRIPTION OF SUBJECT MATTER:**

While observing the requirements of our Electrical Utility and the amount of work that is placed at their feet it was obvious to me that the Utility is understaffed.

The need for a proper hierarchy which allows for full functionality of our Utility while allowing employees down time away from calls and requests for on-the-job information is imperative to the mental and physical state of our Staff. The creation of a Senior Lineman position creates a much-needed checkpoint between the Foreman and the Journeyman Staff. This position will work as the onsite Lead in regards to day to day functions and will organize labor as they see fit after discussion with the Foreman. The Senior Lineman will also assume Foreman Duties in the event the Foreman is off-duty on sick leave, vacation, or any other requested leave.

Hiring of a Senior Lineman will create a hierarchy that provides assistance to the Lineman Foreman in regards to time management, and allowing for more time spent in the planning and organization of major projects and repairs. Moreover, the added employee in the Electric Utility will reduce the need for assistance from other Utility Departments in assistance of emergency and after-hours work, will spread around the on-call duties, and will allow for dual two-man crews to work in the field all while office/admin work is being performed by the Foreman.

The Senior Lineman Wage Rate will be based on the State of Wisconsin Prevailing Wage Rate for a Journeyman Lineman in 2024. This rate is \$57.01 with a 3% cost of living increase for 2025, and an additional \$1.00/hr. Journeyman Lineman will have a rate of \$58.77/hr. the Senior Lineman rate will be \$59.77/hr. for 2025 and the Lineman Foreman will have a rate of \$60.77/hr for 2025.

### **LIST ALL SUPPORTING DOCUMENTATION ATTACHED:**

1. Senior Lineman Job Description (DRAFT)

### **ACTION REQUESTED OF COMMISSION:**

Review, discuss, and approve the request of the Director to create the position of, post for, and hire a Senior Lineman with an expected start date early 2025.

## 2024 AGENDA ITEM

**Utility Commission Meeting Date: 11/7/2024**

**ITEM:** Approval to Hire Full Time Water Operator for Columbus Water Utility

### **DETAILED DESCRIPTION OF SUBJECT MATTER:**

After nearly a year of observing the Water Utility and speaking with the Staff on the needs of the Utility and how we can better ourselves as a Utility it has become evident that the Water Utility needs a third employee, as the part-time help we have is not available for our needs during the business day; nor is that position required to be licensed.

Most of our work requires two people for safety reasons. When we have a person out on sick leave or vacation we are restricted as to what we can actually do as a Utility. Also in regards to On-Call and overall work load spreading the rotation out another employee and allowing for a proper department hierarchy to be developed will allow a more fluid department operation.

Lastly our Staff is dedicated to excellence. You see this in how they conduct themselves on a daily basis and how they approach each job task. When you are rushed, fall behind, or flat out need to meet an urgent deadline and you are nowhere near ready to meet demand that is when errors, injuries, and shortcuts happen. We do not want to see this be common practice, but what I have witnessed is the department has needed to ride line between organized and disarray due to work load and emergency situations, and mistakes have been made that are fully avoidable.

The Water Operator will come in to a salary point based on experience and licensing, with the 2025 pay range expected to be between \$27.06 and \$38.66 with a midpoint hourly rate of \$32.86. The License incentive will remain standard for this position and the ability to acquire all eleven licenses for Columbus Utilities will remain at a rate of \$0.50/hr worked.

### **LIST ALL SUPPORTING DOCUMENTATION ATTACHED:**

1. Water Operator Job Description

### **ACTION REQUESTED OF COMMISSION:**

Review, discuss, and approve the request of the Director to post for, and hire a Water Utility Operator with an expected start date early 2025.



## **WATER SYSTEM OPERATOR**

**SUMMARY:** This is a skilled position in the construction and maintenance of the municipal water distribution and transmission systems. The majority of the work is performed in the field with some duties performed in the office. Reports to the Operations Manager and/or Lead Water System Operator for daily assignments and field work activities.

**ESSENTIAL DUTIES AND RESPONSIBILITIES** include the following, but other duties may be assigned:

- daily water plant readings / testing
- maintaining water plants and water plant equipment
- install, test, maintain all sizes of water meters
- turning valves
- flushing and maintaining of hydrants
- making repairs to damaged mains, services, hydrants and valves
- install water valves or hydrants
- tapping water main for new water services
- operate dump truck hauling materials and equipment to / from the job site
- operate hydro-vactor truck for hydro excavation activities
- assist in backfilling excavations
- stock work vehicle with necessary supplies
- Other duties and responsibilities as assigned

**QUALIFICATION REQUIREMENTS:** The requirements listed below are representative of the knowledge, skill, and/or ability required.

- Must be familiar with operational requirements of water distribution and transmission system.
- Must be able to work well with others
- Must have excellent customer service skills
- Knowledge of the water transmission/distribution system.
- Ability to communicate and maintain a good working relation with customers, the public, superiors, and fellow employees.
- Knowledge of the occupational hazards and safety precautions of the trade.
- Skills in the operation of the equipment, tools, and testing equipment.
- Ability to read and analyze technical procedures.
- Ability to calculate figures and amounts as related to the water utility.
- Ability to define problems, collect data, establish facts, and draw conclusions.
- Knowledge and experience with personal computers is required.

## **CERTIFICATES, LICENSES, AND SPECIAL REQUIREMENTS:**

- High school diploma or GED and technical or university college related coursework
- WDNR Water Supply Operator Certification in Groundwater, Distribution, Iron Removal and Zeolite Softening
- Valid Wisconsin Commercial Driver's License - class B.
- Knowledge of First Aid and CPR.

**PHYSICAL DEMANDS AND WORK ENVIRONMENT:** Describes the physical demands required to perform the essential functions of the job and the work environment that the employee will encounter.

- Work is primarily performed in field, near moving parts and in the outside weather conditions. The employee will be exposed to wet and/or humid conditions, extreme heat, extreme cold and vibration. Requires ability to perform heavy manual labor for extended periods under unfavorable weather conditions.
- The employee may occasionally lift and/or move objects up to 100 pounds.
- The noise level in the work environment, on occasion, may exceed 85 decibels and require hearing protection.
- Employee is required to be on stand-by call and report promptly as needed.
- In addition, all water related work laying and repairing water mains and accessories; installing and repair water services; repairing broken and frozen water mains and services/any work that is designated by the Operations Manager or Leas Water System Operator.



## 2024 AGENDA ITEM

**Utility Commission Meeting Date: 11/7/2024**

**ITEM:** Replacement of Park Ave area Fire Hydrants

### **DETAILED DESCRIPTION OF SUBJECT MATTER:**

While working on the 1400 Park Ave (Cardinal Heights) Project the contractor contacted the Water utility to note the hydrant was leaking. Upon investigation with three other hydrants', it was identified that two others leak and one does not open. Forest Construction provided us with a quote for the four hydrants. \$35,600 for the hydrants and all labor. The isolation valves appeared to function, but just in case a quote was provided for four isolation valves as well \$ 12,800. Price not to exceed for this work would be \$48,400; with an estimated install date of November 18<sup>th</sup> or 19<sup>th</sup>. The Water Dept investigated the isolation valves and they do believe they are fully functional, so a more realistic price would be \$35,600.

### **LIST ALL SUPPORTING DOCUMENTATION ATTACHED:**

1. Quote from Forest Construction for the Hydrant Replacements and Isolation Valve Replacements.

### **ACTION REQUESTED OF COMMISSION:**

Review, discuss, and approve replacement work for a total not to exceed \$48,400.

\*Note we have \$100,000 in water budget available for this work.

## Forest Landscaping & Construction, Inc.

W8583 Finch Brothers Road  
 Lake Mills, Wisconsin 53551  
 920-648-8704 (Office)  
 866-728-4798 (Fax)  
 920-605-6315 (Cell)

**Estimate:** Columbus Utilities Hydrant Replacement  
 11/6/2024

**Project Description:** Replace (4) hydrants per Jason L email on 11/6  
 Restoration of roadway & landscaping by others  
 Material to remain onsite for backfill  
 Hydrant extensions or cutting down hydrants not included  
 (3) 7.5' bury hydrant & (1) 7' bury hydrant based on gate valve  
 depths provided


**Address:** Columbus Utilities  
 Attn: Jacob Holbert  
 950 Maple Ave  
 P.O Box 228  
 Columbus, WI 53925

<u>Description</u>	<u># of Items</u>	<u>Cost Per</u>	<u>Total</u>
Hydrant Replacement Only	4 EA	\$8,900.00	\$ 35,600.00

### ALTERNATE

Gate Valve Replacement (if needed)	4 EA	\$3,200.00	\$ 12,800.00
---------------------------------------	------	------------	--------------

Please sign and date the bottom of both pages and return by fax, e-mail or regular mail.

  
 \_\_\_\_\_ 11/6/2024 \_\_\_\_\_ / /



# Forest Landscaping & Construction, Inc.

W8583 Finch Brothers Road, Lake Mills WI 53551

Phone 920-648-8704 Fax 866-728-4798

## STANDARD TERMS AND CONDITIONS

The conditions of this proposal will be honored for **30 days**, after that time Forest Landscaping & Construction, Inc. (Forest) reserves the right to adjust the terms of this proposal. All agreements entered through this proposal/contract contingent upon strikes, accidents, or delays beyond our control- Forest reserves the right to adjust the terms of this contract if work is not completed within 14 days of authorization date or if the contract items are not completed within the stated timeframe. Also, within the duration of the contract, Forest reserves the right to pass along operational cost increases that occur prior to construction phase operations.

This proposal shall be incorporated into project contract agreement and shall have precedence in case of conflicting terms in scope, contract conditions, or other stipulations.

Payment requested upon substantial completion of work, although Forest retains the right to bill as work progresses. Finance Charge - 1.5% per month, 18% annually.

Forest will not be responsible for damage to any underground utilities or other concealed conditions if the Owner/Contractor fails to give Forest advance notice of their presence and/or location. Owner/Contractor agrees to indemnify and hold Forest harmless for any loss, expense, or damage resulting from, arising out of, or in any way associated to such condition. Diggers Hotline is responsibility of Forest per WI law.

The Owner/Contractor must authorize any changes to the project conditions requiring additional costs to this contract through a written change order prior to commencement of extra work.

It is understood that the contractor will not assess liquidated damages against Forest without providing documentation that Forest failed to complete contracted work within the agreed allotted time in (contract/schedule) or within allotted contract/schedule extensions.

This proposal includes one (1) mobilization onto the job for each phase of the work (as indicated in the proposal). Additional mobilizations due to circumstances not controlled by Forest (acts or omissions of the Owner/Contractor) will be charged to the Owner/Contractor as noted or indicated by Forest.

Prior to initiating operations for the proposed work, the work of others is to be completed to an extent that it will not in any way conflict or interfere with Forest operations. Owner/Contractor agrees to pay costs of additional mobilizations or reduced productivity attributable to obstructions caused by the incompleteness of other contractor's work, if Forest is directed to begin operations prior to completion of preceding work.

All labor and materials are conclusively accepted as satisfactory unless written exception is submitted to Forest within 7 days of performance.

**WARRANTY.** All materials will meet the specifications set forth in this proposal and all work is to be completed in a workmanlike manner according to standard industry practices. We will, at our option, replace or repair any defects in material or workmanship within one year from the date the work was performed subject to the limits set forth in the preceding paragraph. This warranty is not transferable. **We have made no representations or warranties, other than those contained herein, and we hereby disclaim any and all other express or implied warranties of any kind including but not limited to any implied warranty of merchantability or fitness for a particular purpose.**

Through this agreement the Owner/Contractor assumes all responsibility for, and consequences associated with, securing and complying with all necessary permits required by all regulating agency. Also, through this agreement the Owner/Contractor indemnifies and absolves Forest of any consequences imposed by any regulating agency as a result of these services.

Forest employees are fully covered by Workman's Compensation Insurance. Property owner is required to carry fire, tornado, and any other necessary insurance.

**AS REQUIRED BY WISCONSIN CONSTRUCTION LIEN LAW, THE BUILDER(FOREST) HEREBY NOTIFIES THE OWNER THAT PERSONS OR COMPANIES FURNISHING LABOR AND/OR MATERIALS FOR CONSTRUCTION ON THE OWNER'S LAND MAY HAVE LIEN RIGHTS ON THE OWNER'S LAND AND/OR BUILDING IF NOT PAID. THOSE ENTITLED TO LIEN RIGHTS, IN ADDITION TO THE BUILDER, ARE THOSE WHO CONTRACT DIRECTLY WITH THE OWNER OR THOSE WHO PRESENT NOTICE OF PENDING LIEN CLAIMS WITHIN 60 DAYS AFTER INITIAL FURNISHING OF LABOR AND MATERIALS FOR CONSTRUCTION. ACCORDINGLY, THE OWNER WILL PROBABLY RECEIVE NOTICES FROM THOSE WHO FURNISH LABOR AND MATERIALS FOR THE CONSTRUCTION, AND SHOULD FORWARD A COPY OF EACH NOTICE TO HIS MORTGAGE LENDER, IF ANY, TO SEE THAT ALL POTENTIAL LIEN CLAIMANTS ARE DULY PAID.**

Signature of Acceptance/Owner/Agent of Owner

Date

Printed Name

Position

**\*\*If proposal is accepted, please return one signed copy and keep one copy for your records. By the above signature, the proposal price for work and terms as described are accepted and Forest Landscaping & Construction, Inc. is granted authorization to begin all necessary operations.\*\***