

# **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 DESCRITPTION 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

- 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.

Item #2.

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

		Electric	Water	Wastewater	<b>Total Utilities</b>
Net Income	φ	(92,537) \$	\$ 40,600	\$ 133,450	\$ 81,513
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	<u></u>	(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

.

ш	EI ECTDIC 2025		<b>CIP/PROJECTS</b>
	CINIC ZUZU		(\$4,325,750)
Bond	2025 F350 UTILITY TRUCK PURCHASE (Ehlers)	\$ (76,923)	(\$76,923)
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	125	\$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
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 \$320,000 \$10,000 \$76,923 \$720,750

COLUMBUS LIGHT DEPARTMENT

# Electric Revenue and Expenses Projected 2024 Year End for 2025 Budget

Electric Revenue and Expenses								
Projected 2024 Year End for 2025 Budget			Thru July					
	Actual	Actual	YTD	Expected	Budget		Budget	
	0000	0000	0004	0004	0004	2025 Budget vs	0005	% Budget
	2022	2023	2024	2024	2024	2024 Expected	2025	Increase
OPERATING REVENUES Sales of Electricity								
Residential Sales (440)	2,529,254	2,378,917	1 926 610	2 440 025	2 514 702	1.90%	2 405 262	-0.78%
Commercial Sales (442) GS = <50 KW for 3 consec months	2,529,254 964,742	938,479	1,836,619 690,754	2,448,825 921,005	2,514,793 847,253	7.81%	2,495,263 992,969	-0.78%
Small Power Sales (443) $CP - 1 = demand < 200 KW$	963,229	840,404	634,501	846,002	841,881	5.11%	992,969 889,251	5.63%
Large Power Sales (443-82) CP-2 = demand <200 KW	841,592	840,404 813,640	627,351	836,468	915,658	10.81%	926,873	1.22%
Industrial Power Sales (443-83) <i>CP-3</i> = <i>demand</i> >1000 <i>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%
Total Sales Liecticity	0,200,525	7,035,455	5,502,412	7,970,549	0,043,771	5.95% -	0,304,342	5.2270
		-						
Other Operating Revenues		-						
Forfeited Discounts (450)	8,293	8,500	8,137	10,850	8,500	-17.05%	9,000	5.88%
Rents From Electric Property (454)	70,058	71,350	50,998	67,997	72,600	6.77%	72,600	0.00%
Other Electric Revenues (456)	9,054	5,875	4,926	6,568	5,875	-23.87%	5,000	-14.89%
Total Other Operating Revenues	87,405	85,725	64,061	85,415	86,975		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%
lotal operating revenues			0,010,112		0,102,140		0,001,142	0.1070
OPERATING EXPENSES		_						
Operation and Maintenance Expenses		-						
Purchased Power (555)	6,613,233	5,963,618	4,555,070	5,336,492	6,250,250	19.27%	6,364,872	1.83%
Distribution Expenses	229,622	293,389	229,427	278,158	246,600	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%
NON-OPERATING REVENUES								
Merchandising & Jobbing Revenue (415)	802	-	-	-	-	0.00%	-	0.00%
Merchandising & Jobbing Expense (416)	(4,750)	(1,003)	-	-	-	0.00%	-	0.00%
Interest Income (419)	55,075	101,449	74,803	99,737	34,550	-6.76%	93,000	169.18%
Other Income Deductions (426)	0	-	-	-	(575)	#DIV/0!		-100.00%
Interest Expense (427 & 430)	(13,100)	(10,100)	(8,700)	(8,640)	(15,250)	118.78%	(18,903)	23.95%
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%

ltem #2.

9

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

Thru Sept

% Budget Increase -1%	17%	6%	1%	2%	%9	63%	11%	6%	%0	-15% 0%	3%
Budget 2025 2,495,263	992,969	889,251	926,873	2,861,288	127,273	1,625	10,000 8,304,542	000'6	72,600	5,000 86.600	8,391,142
2025 Budget vs 2024 Expected 2%	8	5%	11%	3%	2%	10%	-4%	-17%	2%	-1%	4%
Budget 12/31/2024 2024 2,514,793 - - -	847,253	841,881 - -	915,658 - -	- 2,795,636 -	120,550 - -	1,000 -	9,000 - 8,045,771	8,500 	72,600 - -	5,875 - - 86.975	8,132,746
Expected 2024 2,448,825	921,005	846,002	836,468	2,787,131	125,216	1,476	10,426 7,976,549	10,850	67,997	5,060 1,508 85,415	8,061,963
YTD 12/31/2024 2024 1,877,540 (96,898) 2,554 3,878 (171) 52,519 (2,802)	289,917 (16,428) 36 - 2,013 (84) 432,807 (25,959) 558 7,402 (548) 1,058 (18)	681,592 (47,991) 900	648,222 (43,974) 23,103	(832) 2,261,548 (174,103) 3,735	93,582 (1,303) 1,692 (59)	1,129 (22)	8,681 (862) 5,982,412	- 7,871 - 266	50,998 - -	3,795 - 1,131 64,061	6,046,472
Actual 12/31/2023 2023 - 2,300,057 6,761 3,491 4,668 48 63,823 69	344,805 (462) 48 - 2,369 (15) 581,911 (1,491) 744 9,371 (119) 1,325 (6)	843,074 (3,870) 1,200	765,689 (994) 48,946	(1,253) 2,536,713 (11,696) 4,980	119,386 (284) 2,327 (17)	1,102 27	12,856 (122) 7,635,459	- 7,462 1 254	71,341 - -	5,713 - 982 85,753	7,721,212
Actual 12/31/2022 2022 1,078 2,351,744 98,311 3,139 5,115 5,115 5,115 5,115 5,115 2,604	366,081 13,266 48 - 1,884 (19) 551,738 19,677 744 9,782 163 1,369 1,369 9,782	920,001 42,028 1,200	754,822 40,408 45,819	543 2,667,853 150,272 4,980	116,768 579 2,328 38	1,079 123	13,088 398 8,256,326	- 7,974 13 306	70,058 - -	8,105 - 949 87,404	8,343,730
Actual 2021											
<ul> <li>30-440-61-0000 Residential Sales - Total</li> <li>30-440-61-0010 Residential Sales - City</li> <li>30-440-61-0011 Residential Sales PCAC - City</li> <li>30-440-61-0012 Res Sales Renew Engy - City</li> <li>30-440-61-0020 Residential Sales - Twn Clumbs</li> <li>30-440-61-0021 Residential Sales PCAC - TofC</li> <li>30-440-61-0030 Residential Sales PCAC - TofE</li> </ul>	30-442-71-0010       SC/I Sales City1Ph         30-442-71-0011       SC/I City1Ph         30-442-71-0012       SC/I City1Ph         30-442-71-0012       SC/I Town of Columbus         30-442-71-0030       SC/I Town of Elba 1 Ph         30-442-71-0031       SC/I Town of Elba 1 Ph         30-442-71-0031       SC/I Town of Elba 1 Ph         30-442-71-0031       SC/I Town of Elba 1 Ph         30-442-72-0010       SC/I Sales City 3Ph         30-442-72-0011       SC/I City 3Ph         30-442-72-0012       SC/I Town of Elba 3Ph         30-442-72-0013       SC/I Town of Elba 3Ph         30-442-72-0030       SC/I Town of Elba 3Ph         30-442-72-0012       SC/I Town of Elba 3Ph         30-442-72-0013       SC/I Town of Elba 3Ph         30-442-72-0031       SC/I Town of Elba 3Ph	30-443-81-0010 Lg C/I Sales Small Pwr CP-1 30-443-81-0011 Lg C/I Small Power CP-1 PCAC 30-443-81-0012 Lg C/I Sml Pwr CP-1 Renew Engy	30-443-82-0010 Lg C/I Sales Large Power CP-2 30-443-82-0011 Lg C/I Large Power CP-2 PCAC 30-443-82-0030 Lg C/I Sales Large Power Elba	30-443-82-0031 Lg Commer and Indust Sales PCA 30-443-83-0010 Lg Commer and Indust Sales Ind 30-443-83-0011 Lg Commer and Indust Sales PCA 30-443-83-0012 Lg Commer and Indust Sales Ren	30-444-91-0010 Public Str and Hwy Lighting Ci 30-444-91-0011 Public Str and Hwy Lighting PC 30-444-91-0030 Public Str and Hwy Lighting El 30-444-91-0031 Public Str and Hwy Lighting PC	30-444-92-0010 Public Str and Hwy Lighting At 30-444-92-0011 Public Str and Hwy Lighting PC	30-448-95-0010 Interdepartmental Sales City 30-448-95-0011 Interdepartmental Sales PCAC - Total Sales Electricity	<ul> <li>30-450-00-0000 Forfeited Discs</li> <li>30-450-00-0010 Forfeited Discs Forfeited Disc</li> <li>30-450-00-0020 Forfeited Discs Forfeited Disc</li> <li>30-450-00-0030 Forfeited Discs Forfeited Disc</li> </ul>	30-454-00-0000 Rent from Elect Prop 30-454-00-0001 Rent from Elect Prop Pole Rent 30-454-00-0002 Rent from Elect Prop Pole Rent 30-454-00-0003 Rent from Elect Prop Other Ren	30-456-00-0000 Oth Elect Rev 30-456-00-4560 Oth Elect Rev Solar Credit 30-456-20-0000 Oth Elect Rev Supplies & Expen Total Other Operating Revenues	Total Operating Revenues

2%	-48%	-49%	646%	ltem #2. 07
6,364,872 6,364,872	10,840	2,000	1,058 485 71,179	291
19%	-47%	39%	2210%	531%
6,250,250 6,250,250	21,000 - -	3,950 - -	9,750 - -	16,050 - -
5,336,492 5,336,492	20,438	1,444	888 407 1,853	244
4,555,070 4,555,070	- - 14,438 -	- - 1,203	- 740 339 1,544 -	204
5,963,618 5,963,618	- - 9,844	- - 2,055	- 962 - 1,034 -	(738) 398 562
6,613,233 6,613,233	- - 12,863 -	- 1,104 2,095	8,291 - 219 -	- 4,716 64
5,841,393 5,841,393	12,840	27,777	9,288	21,401
Other Power Supply Expenses Purchased Power (555) 5,841,393 Total Other Power Supply Expenses 5,841,393 Distribution Expenses	Operation Supervision & Engineering (5 Oper Supervsn and Engineer Lab Oper Supervsn and Engineer Sup Oper Supervsn and Engineer Alp	Station Expenses (582) Station Exp Labor Station Exp Supplies & Expense	Overhead Line Expenses (583) OH line Exp Labor OH line Exp Labor Install Remo OH line Exp Supplies & Expense OH line Exp Transportation Ins OH line Exp Transportation Ins	UG Line Exp UG Line Exp Labor UG Line Exp Labor Install Remo
30-555-00-0000	30-580-00-0000 30-580-10-0000 30-580-20-0000 30-580-20-5801	30-582-00-0000 30-582-10-0000 30-582-20-0000		30-584-00-0000 L 31 10-0000 L 31 10-5845 L

COLUMBUS LIGHT DEPARTMENT Detailed Electric Operation and Maintenance Expens
---

	Act	1
sted 2024 Year End for 2025 Budget		

Thru Sept

% Budget Increase 12714% -81% %69 18% 61% %0 %0 7% 83,179 5,850 32,463 1,500 125 15,000 568 8,441 1,000 35,000 32,034 8,620 156,556 Budget 2025 2025 Budget vs 2024 Expected 12714% -19% 34% 17% 19% 19% -5% %0 Budget 12/31/2024 5,875 250 5,850 25,750 10,275 17,350 125 ,250 2,950 . . . 1 1 1 2024 22. 12,976 7,249 7,232 1,432 125 22,414 7,082 1,000 27,237 967 Expected 131,351 250 477 2024 10, YTD 12/31/2024 109,459 10,813 5,437 18,678 397 5,902 54 432 . . . . 9,139 22,697 6,027 3,857 2024 Actual 12/31/2023 (493) (375) 12,535 10,705 72,872 11,392 4,508 2,125 39,200 13,578 10,355 5,242 17,197 61 539 550 146 441 26 826 187 . 2023 Actual 12/31/2022 (5,065)60 111 7,966 74,039 2,645 7,498 14,739 15 1 14,305 9,725 2,897 3,904 33,247 8,660 265 2,560 8,536 3 161 1 389 2022 (5, 355)10,416 8,122 30 464 132,524 stual 2021 Maintenance of Structures and Equipment Maintenance of Lines Meter Exp Labor Install Remove Meter Exp Supplies & Expenses Misc Dist Exp Supplies & Expen Misc Dist Exp Supplies & Expen Misc Dist Exp Stand-by/Estimat Maint of OH Lines Supplies & E Maint of OH Lines Supplies & E Maint of OH Lines Supplies & E Maint of UG Lines Maintenance Maint of OH Lines Supplies & E Customer Installations Exp Lab Misc Dist Exp Labor Indirect W Maint of OH Lines Labor / Tree Meter Exp Transportation Insta Customer Installations Exp Tra Maint of OH Lines Transportati Maint of OH Lines Transportati Maint of OH Lines Transportati Maint of Station Eqp Transport Maint of OH Lines Transportati Maint of OH Lines Inventory AI UG Line Exp Supplies & Expense UG Line Exp Supplies & Expense Maint of Station Eqp Supplies Maint of Station Eqp Inventory Misc Dist Exp Transportation UG Line Exp Transportation Ins Rents Supplies & Expenses UG Line Exp Inventory Allocati UG Line Exp Inventory Allocati Customer Installations Exp Maint of Station Eqp Labor Meter Exp Transportation UG Line Exp Transportation Maint of OH Lines Labor Maint of UG Lines Labor Tree Trimming (5932) Maint of Struct Labor Maint of Station Eqp Misc Dist Exp Labor Maint of UG Lines Maint of OH Lines Meter Exp Labor Maint of Struct Misc Dist Exp Meter Exp Rents 30-594-00-0000 30-594-10-0000 30-589-00-0000 30-589-20-0000 30-591-00-0000 30-591-10-0000 30-592-00-0000 30-592-10-0000 30-592-20-0000 30-592-30-0000 30-592-40-0000 30-593-00-0000 30-593-10-5932 30-593-20-5933 30-584-20-0000 30-584-20-5845 30-584-30-0000 30-584-30-5845 30-584-40-5845 30-586-00-0000 30-586-10-0000 30-586-10-5865 30-586-20-0000 30-586-30-0000 30-586-30-5865 30-587-00-0000 30-587-10-0000 30-587-30-0000 30-588-00-0000 30-588-10-0000 30-588-10-5883 30-588-13-5882 30-588-20-0000 30-588-30-5881 30-593-10-0000 30-593-20-0000 30-593-20-5932 30-593-30-0000 30-593-40-0000 30-594-00-5941 30-584-40-0000 30-588-20-5881 30-593-20-5931 30-593-30-5931 30-593-30-5932 30-593-30-5933

	-70%	256%	ltem #2.
	<i>L</i> -	25	
13,072 1,042 5,000 5000	201	10,172 500	
	19%	18%	
	675 - -	3,000	
875 8,861 50	169	8,534 500	
6,861 6,861 	, 141 , 141 , 1	- 7,112 221	
1,132 57,722 667 - 30 -	- - -	- 9,378 634	
0,000 5,778 - - 25 - 1,181	72	- 2,968 254	- 409
1,151			
		Maint of Str Light, Signal Sys Maint of Str Light, Signal Sys Maint of Str Light, Signal Sys	Maint of Str Light, Signal Sys Maint of Str Light, Signal Sys
30-594-10-5942 30-594-20-0000 30-594-20-5941 30-594-20-5942 30-594-30-0000 30-594-30-5942 30-594-40-0000	30-595-00-0000 30-595-10-0000 30-595-20-0000 30-595-30-0000	30-596-00-0000 30-596-10-0000 30-596-20-0000	30-596-30-0000 3(40-0000

COLUMBUS LIGH Setailed Electric Op Projected 2024 Yes	COLUMBUS LIGHT DEPARTMENT Detailed Electric Operation and Maintenance Expenses Projected 2024 Year End for 2025 Budget				Thru Sept						
		Actual 2021	Actual 12/31/2022 2022	Actual 12/31/2023 2023	YTD 12/31/2024 2024	Expected 2024	Budget 12/31/2024 2024	2025 Budget vs 2024 Expected	Budget 2025	% Budget Increase	
30-597-00-0000 30-597-10-0000 30-597-20-0000	Maint of Meters Maint of Meters Labor Maint of Meters Supplies & Exp		- 1,791 13	- 6,277 1,572	3,004	3,604 500	525 - -	17%	4,296	814%	
	Maintenance of Miscellaneous Distrib Pl Total Distribution Expenses	218,658	229,620	293,389	229,427	278,158	246,600	80%	501,472	103%	
30-902-00-0000 30-902-10-0000	Customer Accounts Expenses Meter Reading Exp Meter Reading Exp Labor	' 6		т т 	-	86	100	10%	102	31%	
30-902-20-0000 30-902-30-0000	Meter Reading Expenses (902-20) Meter Reading Exp Supplies & E Meter Reading Exp Transportati	9,523	10,464 88	10,440 164	10,242 64	11,566 128	9,775		12,723		
30-903-00-0000 30-903-10-0000 30-903-10-9033	Customer Records & Clct Exp Customer Records & Clct Exp La Customer Records & Clct Exp Di	64,588	- 55,645 3.058	- 56,283 4 765	- 52,956 2333	63,547 2 799	65,550 -	%6	71,377	%6	
30-903-20-0000	Accounting and Collecting Expenses (* Customer Records & Clct Exp Su	; (; 30,039	32,487	31,284	18,395	33,233	33,500		33,500		
30-903-20-9031 30-903-20-9033	Customer Records & Clct Exp Su Customer Records & Clct Exp Su Supplies and Expenses		- 406		1 1						
30-904-00-0000 30-906-00-0000	Uncollectible Accounts Cust Svc & Informational Exp Total Customer Accounts Expenses	- - 6s 104,150	6,544 - 108,691	- - 102,935	- - 84,062	200 200 111,760	200 200 <b>109,325</b>	%0 %6	200 200 121,580	0% 0% 11%	
30-912-00-0000	<u>Sales Expenses</u> Demonstrating and Selling Exp						1 676	040/		č	
30-912-00-9122 30-912-00-9122 30-912-20-0000	Demonstrating and Selling Exp Demonstrating and Selling Exp		- (314) -	- (337) 98				%/8-		%0	
30-912-20-9122 30-916-00-0000	Demonstrating and Selling Exp Misc Sales Exp		4,471 15,563	(3,068) 5,613	9,196 2,260	12,130 2,712	- 25,875		1,525 2,983		
0000-02-91.6-02	Misc Sales Exp Supplies & Expe Total Sales Expenses		44,125 63,846	122,950 <b>125,255</b>	21,513 32,968	25,816 <b>40,657</b>	- 27,400	-19%	28,397 <b>32,905</b>	20%	
	Administrative and General Expenses	SI									
30-920-00-0000 30-920-10-0000	Admin & General Salaries Admin & General Salaries Labor		- 74,204	- 256,322	- 198,490	238,188	210,250 -	%6	259,859	24%	
<del>30-921-10-9262</del> 30-921-00-0000	AUMIN & GEN SALARIES - HOLIDA Ofc Supplies and Exp	-   - 	- 196	ъ т	- 117	140	- 42.125	4%	140	11%	
30-921-20-0000 30-921-20-9122	Ofc Supplies and Exp Supplies		52,526	67,105 -	37,255	44,706			46,434	0/11	
30-921-20-9999 30-923-00-0000	Ofc Supplies and Exp Supplies Outside Svcs Emploved						- 10.175	/020			
30-923-20-0000	Outside Svcs Employed Supplies		24,026	- 19,468	- 34,322	34,322	- -	-21%	25,000	30%	
30-924-00-0000 30-924-20-0000	Prop Insurance Prop Insurance Supplies & Expe		- 21,367	- 23,924	- 25,916	25,916	22,125 -	4%	26,953	22%	
30-925-00-0000 30-925-20-0000	Injuries and Damages Iniuries and Damages Supplies	•	- 4.358	- -	- 1700	002 2	- ' 5 500	0%		%0	
30-926-00-0000	Employee Pensions and Benefits		-				500	-33%	0 nnn'c	-9% -100%	
30-926-00-9269 30-926-10-9261	Employee P&B Fringes Cleared Employee P&B Sick Payout Benft		(138,794) 17,583	(8,581) -	(7,575) -	(7,575)	12,000 2.500	-1% -100%	-7,500 2.500	-163% n%	
30-926-10-9262	Employee P&B Holiday		9,469	7,597	9,808	11,770	13,250	10%	12,947	-2%	
30-926-10-9265 30-926-10-9265	Employee P&B School Employee P&B Funeral/MISC	·  ·	24,581 210	37,163 1.490	52,647 803	63,177 963	26,450 500	10%	69,495 500	163% 0%	
30-926-10-9266	Employee P&B Vac Payout Benft		9,910		1,076	1,435	4,500	-+0.0	1,500	-67%	
30-926-10-9999 30-926-15-9269	Special Sick - Covid-19 Emplovee P&B Burden/OH Cleared	•	- 18 033	- 1 338	r i		1	%0	0	%0	
30-926-20-0000	Employee P&B Supplies & Exp			88				%0		%0	
30-926-20-9260 30-926-20-9266	Employee P&B WI Retirement Employee P&B Clothing Allwance		26,907 3 274	32,993	32,229	38,675 2 600	30,250	54%	59,699	97%	
30-926-20-9267	Employee P&B Health Ins		58,151	66,056	66,501	3,300 79,801	50,904	0% 47%	3,500 117,473	0% 131%	
30-926-20-9268 30-926-20-9270	Employee P&B Life Ins Employee P&B Cell Phone	` ` 	281 1.050	549 838	565 815	678 1 902	1,500	68% ^^~	1,139 1 000	-24%	
30-926-20-9271	Employee P&B Dental Ins		4,139	030 3,755	3,457	4,148	3,398	0% 53%	6,362	81% 87%	
30-926-20-9272 30-926-20-9273	Employee P&B Vision Ins Employee P&B GASB 68	·   ·	535 (66,672)	517 -	477 -	477 -	425 25,000	42% -100%	676 0	59% -100%	
30-928-00-0000 30-928-20-0000	Regulatory Communission Exp Reg Communission Exp S&E		142	- 16.643	- 5.666	5,666 7.555	500	-62%	5,000	%006	
0000-00-02-08-08-08-08-08-08-08-08-08-08-08-08-08-	Misc General Exp Annual Confer			· · ·	· · ·	2221	- 18,500 -	13%		ltem #2.	
				2	5	_	'	_	=	]	

	% Budget Increase		1248%	69% 68% 10%	-4%	10%	-1% 100% 11%		1%	89% 16%	0% 12%					169%	-100%	24%	%001	%0	100%	1085%	
	Budget 2025	29,723 13,000	5,870 52,000 35,573 75,000	46,612 7,500 903,855 7,924,684	46,684	7,971,368	508,206 60,000 568,206		236,447	65,712 4.990	7,565 314,714					93,000		-18,903	4,400	2,000	167,000	245,497	(217,649)
	2025 Budget vs 2024 Expected		%6	17% 13% 21%	69%	21%	-1% 9% 		11%	86% -30%	-52% 16%	I				-7%	i0//\IC#	119% -2%	0/7-	%0	0%	- %/61	-130%
	Budget 12/31/2024 2024		- 12,500 -	32,000 - 538,402 7,171,977	48,718	7,220,695	513,339 - <b>513,339</b>	,	234,780	34,836 4,283	7,565 281,464			I	. ,	34,550	(575)	(15,250) -		2,000	- 705	c7/n7	137,973
	Expected 2024	24,938 13,019	50,954 29,846 73,780	39,108 7,287 <b>802,077</b> 6,569,144	27,681	6,596,824	513,339 55,000 568,339		212,958	35,391 7,155	15,607 271,112					99,737		(8,640) 2,460	2011	2,000	 05 557	100,08	721,246
Thru Sept	YTD 12/31/2024 2024	- 20,781 10,849	- 42,462 24,871 55,335 -	650 32,590 5,466 <b>662,291</b> 5,563,817	27,681	5,591,498	310,000 40,000 <b>350,000</b>	,	191,000	35,391 4,084	8,042 <b>238,517</b>			ı		74,803	1	(8,700) 1_826	040	,	- 67 020	01,323	(65,614)
	Actual 12/31/2023 2023	- 29,336 13,862	- 39,655 31,616 44,538 (2,370)	- 41,244 3,947 <b>746,192</b> 7,231,389	48,718	7,280,107	505,551 56,138 <b>561,689</b>	,	212,958	37,388 4,752	7,558 <b>262,657</b>		ı	(582)	(200)	101,449	,	(10,100) 2.568	i i	11,340	104 255	104,200	(278,987)
	Actual 12/31/2022 2022	- 18,967 11,672	- 17,930 16,084 42,090 (871)	3,173 58,844 3,041 <b>316,407</b> 7,331,796	46,684	7,378,480	429,109 53,356 <b>482,465</b>		234,780	34,836 4,283	7,565 281,464		802	(3,145)	(1,190) (410)	55,075	0	(13,100) 2.760	Ī	23,785	95,435 160 008	100,000	361,329
COLUMBUS LIGHT DEPARTMENT Detailed Electric Operation and Maintenance Expenses Projected 2024 Year End for 2025 Budget	Actual 2021	30-930-00-9352Misc General Exp Legislative A-Misc Reliability Expenses (9301)30-930-10-0000Misc General Exp Labor30-930-20-0000Misc Gen Exp S&E	30-930-20-9351Misc General Exp Supplies & Ex30-933-00-0000Vehicle Clearing30-933-10-0000Vehicle Clearing Labor30-933-20-0000Vehicle Clearing S&E30-933-30-0000Vehicle Clearing Transportatio	30-932-00-0000 Maint of General Plt	Taxes (Non-Tax Equivalent) 48,718	Total Operation and Maintenance Exp. 6,212,919	30-403-00-0000 Depreciation Expense 30-403-00-0001 Depreciation Expense Pole Rent Total Taxes	30-408-00-0000 Taxes		30-408-20-4082 I axes Social Security 30-408-20-4083 Taxes Gross Receipts Tax	30-408-20-4084 Taxes PSC Remainder Assessment Total Taxes			30-416-10-0000 Merch Job & Cont Wrk Labor 30-416-45-0000 Merch Job & Cont Wrk Burdon OL		30-419-00-0000 Interest and Dividends Income	30-426-00-0000 Oth Income Deductions	30-427-00-0000 Interest on Long-Term Debt 30-428-00-4280 Amort of Debt Disc and Exp		30-421-00-0000 Misc NonOper Income	ou-421-00-4211 Gain/Sales Fixed Assels Total Non-Operating/Misc Income		NET INCOME/(LOSS)

ltem #2.

а. К,

	INIATED JUJE		CIP/PROJECTS
	VALEN 2020		(\$1,352,626)
50-672-20-0000	Power Wash and Touch Up Elevated Storage (Tower Drive) (CIP)	\$ 12.500	
50-662-20-6622	Annual Replcements (LEAD & COPPER) (CIP)	\$ 50,000	
50-677-40-0000	Annual Hydrant and Vaive Replacement (CIP)	\$ 30,000	
50-932-20-0000	Plant #2 Dehumidifier	s 17,635	
50-661-20-0000	CONTINGENCY REPAIR CASH	\$ 25,000	
50-663-20-0000	Water Meter Bench Tester w/Auto Stop		
50-662-20-0000	Trench Box large plus braces	\$ 9.720	
50-660-20-0000	MEUW	S 14,500	
50-932-20-0000	Snow Blower	S 1,500	
50-930-20-9351	RAIN GEAR PPE/SAFETY BUDGET	\$ 5,870	
50-932-20-0000	Shop Sweeper	\$ 480	
50-932-20-0000	Plant #1 Electric Heater	\$ 7,998	\$7,998
50-662-20-0000	Kerf Cutter	\$ 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	\$26,100
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
出来, 深刻的 到前 化合物合合 计计 一十	BUDGET TOTAL "PROJECTS "WATER 2025		\$331,250
	CIP TOTAL WATER 2025	語でも一般の目的である。	(\$1,352,626)
			and the official and the second

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

Plant #2 Softener Reconditioning	Plant #2 Softener Painting	Motor Control Center Replacement	Iron Filter Automated Backwash	Dehumidifier 1 of 4 Replacement	Investigation and Site Selection	Land Acquisition	Water Portion of Streets Projects	
2025	2025	2025	2025	2025	2025	2025	2025	

\$298,906 Recondition the water softeners \$135,651 Repaint Interior of Vessels \$283,379 MCC Electrical Buckets and Panel Replacem \$293,000 Plant #2 \$18,164 Plant #2 \$12,435 Future Water Plant \$105,090 Future Water Plant \$175,000

ents

\$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	Budget	
	2022	2023	2024	2024	2024	Expected	2025	% Budget Increase
OPERATING REVENUES								-
Sales of Water								
Metered Sales	740 500	770 404	0.10,000	005 000	4 570 500	0.000/	050 400	15.000/
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) Deduct Meter Charges (4614)	49,168 230	62,109 716	51,139 503	68,185 671	49,525 255	3.00% 3.00%	70,230 691	41.81% 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%
Total Metered Sales	1,101,393	1,115,144	916,475	1,221,966	1,929,880	3.00%	1,258,625	-34.78%
					.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			0 11 0 /0
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%
Total Sales of Water	1,581,452	1,594,855	1,300,246	1,733,661	2,418,215	3.00%	1,785,671	-26.16%
Other Operating Revenues	4 900	E 910	0 707	2 746	6 225	2 009/	2 9 2 9	20 540/
Forfeited Discounts (470) Other Water Revenues (474)	4,823 17,629	5,810 5,961	2,787 3,122	3,716 4,163	6,225 5,975	3.00% 3.00%	3,828 4,288	-38.51% -28.24%
Total Other Operating Revenues	22,452	11,770	5,909	7,879	12,200	3.00%	8,115	-33.48%
Total Operating Revenues	1,603,904	1,606,625	1,306,155	1,741,540	2,430,415	<b>3.00%</b>	1,793,786	-26.19%
		.,,		1,11,010	2,100,110	0.0070		20110 /0
OPERATING EXPENSES								
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%	<mark>222,983</mark>	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%
Total Operation and Maintenance Expenses	756,409	930,947	670,748	882,256	799,713	40.12%	1,236,244	54.59%
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%
Total Operating Expenses	1,344,403	1,535,154	1,164,900	1,462,037	1,373,675	26.42%	1,848,361	34.56%
Operating Income	259,501	71,471	141,255	279,503	1,056,740	-119.5%	(54,575)	-105.16%
NON-OPERATING REVENUES	10.040	22.206	05 000	21 000	2 500	0.00%	21 000	785.71%
Interest Income (419)	10,049	32,296	25,833	31,000	3,500 3,500	0.00% 100.00%-	31,000	-100.00%
Misc Nonoperating Income (421) Interest Expense (427)	- (65,550)	- (62,850)	(48,300)	- (64,400)	(69,250)	-10.00%	- (57,850)	-16.46%
Amortization of Debt Issuance Expense (4280)	8,976	8,343	(40,300) 5,926	7,901	(03,230)	0.00%	(37,830) 7,901	0.00%
Other Interest Expense (431)	3,373	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%
Total Non-Operating (Income)/Expense	(45,959)	(21,235)	(14,915)	(24,629)	(62,250)	-26.6%	(18,079)	-71.0%
NET INCOME/(LOSS)	213,542	50,236	126,340	254,874	994,490	74.37%	(72,654)	-107.31%

ltem #2.

-

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

Thru Sept

% Budget Increase 619% 171% 13% 31% -35%	2% 8% -26%	-39% -28% -26%	<b>3%</b> -29% 5%	10%	16%	558%	-49%		78%	87%	384%	2285%	-4%	%0	163%	em #2.
	39,117.20 487,928.50 1,785,670.97	3,827.64 4,287.55 8,115.19 1,793,786.16	35,509 301 900 5,000	74,000	67,455 15,000	7,998 1,875	17,756 23,299	7,800	222,983	4,840 141 25,000	19,574 6,740 50,000	3,515 50,155	1,345	 	67,296	20,000
2025 Budget vs 2024 Expected -90% 86% 52% 52% -58%	-1% 5% -39%	-68% -44% -55% -40%	12% 34% 8% 10%	39%	20%	603%	22%	č	- 5%	445%	233%	1938%	5%	100% 0%	61%	
Budget 12/31/2024 2024 1,572,500.00 1,000.00 49,525.00 49,525.00 61,125.00 61,125.00 34,875.00 1,929,880.00	38,250.00 450,085.00 2,418,215.00	6,225.00 5,975.00 12,200.00 2,430,415.00	34,475.00 425.00 5,625.00 - - - 40,525	67,375.00 - -	71,250.00	1,500.00 -	34,650.00 - -	 	1/4///0	16,050.00 - - -	15,775.00 - - -	2,250.00 - - -	13,875.00 - -		33,225.00 - -	
Expected 2024 825,638.52 6,979.08 6,979.08 83.41 68,184.92 670.68 670.68 670.68 67,084.84 44,524.83 1,221,966.28	37,977.87 473,716.99 1,733,661.13	3,716.16 4,162.67 7,878.83 1,741,539.96	39,221 225 666 4,815 44,927	53,144	50,553 18,159	1,405	200 13,307 17,461	7,873 7,564	103,123	106 5,400	14,669 8,264	- 2,634	1,008	1,115	50,433	3,953
YTD 12/31/2024 2024 619,228.89 5,234.31 156,662.56 51,138.69 503.01 50,313.63 33,393.62 916,474.71	28,483.40 355,287.74 1,300,245.85	2,787.12 3,122.00 5,909.12 1,306,154.97	29,416.06 - 187.68 - 554.76 3,611.19 33,770	39,857.82	42,127.19 13,619.29	- 1,170.96	- 149.96 11,089.39 14,550.79	5,904.44 5,673.25	134,131	- - 88.32 4,500.00	- 12,224.42 6,886.50 -	- - 2,195.20 -	839.80 -	929.00	- 42,027.82 -	3,294.22 -
Actual 12/31/2023 2023 2,191.94 186,441.69 62,108.76 715.50 57,592.44 29,930.46 1,115,144.44	37,968.00 441,742.40 1,594,854.84	5,809.52 5,960.50 11,770.02 1,606,624.86	37,422.11 - 429.61 - 5,707.20 <b>43,559</b>	- 77,394.11 -	- 43,282.62 41,206.14	- 1,233.90	- - 16,882.22 14,227.08	11,436.37 4,306.83	Z 1 0,004	- 16,406.25 - -	- 6,471.73 10,816.64 -	- 203.38 1,776.79 4,736.94	684.84 	929.00	508.72 40,060.30 197.06	18,334.01 30.91
Actual 12/31/2022 2022 749,522.83 6,528.95 210,868.44 49,168.49 229.50 57,339.08 27,736.04 1,101,393.33	37,660.09 442,399.15 1,581,452.57	4,823.04 17,629.00 22,452.04 1,603,904.61	36,782.23 - 638.53 1,085.00 - 177.13 29,521.00 <b>68,204</b>	- 80,678.64 -	- 44,547.46 37,495.40	- 1,528.01	- - 23,499.19 11,944.27 984.25	8,626.69 7,886.06	061,112	- 12,862.48 - 81.20	- 9,006.35 13,354.52 -	- 903.04 6,158.02 1,880.37	- 44.28 -	680.00	- 26,059.65 5,146.30	9,885.21 -
Metered Sales to Customers Met Metered Sales to Customers Met Metered Sales to Customers Met Metered Sales to Customers Met Metered Sales to Customers Ded Metered Sales to Customers Mul Oth Sales to Public Author Total Metered Sales	Private Fire Protection Svc Public Fire Protection Svc Total Water Sales	Forfeited Discs Oth Wtr Rev Total Other Operating Revenues Total Operating Revenues	Pumping Expenses /Svc Pub Author/Fuel Purchased /Svc to Oth/Pmp Labor & Exp /Svc to Oth/Pmp Labor & Exp La /Svc to Oth/Pmp Labor & Exp Su /Fertil Sales/Maint-Pmp Eqp /Fertil Sales/Maint-Pmp Eqp La /Fertil Sales/Maint-Pmp Eqp Su /Fertil Sales/Maint-Pmp Eqp Su	<u>Water Treatment Expenses</u> Chemicals Chemicals Supplies & Expenses CHEMICALS - METERED SALES RES Water Treatment Labor and Expenses	Oper Labor and Exp Oper Labor and Exp Labor Oper Labor and Exp Supplies & Oper Labor and Exp Transportat Operation Supplies and Expenses	Maint of Structure and Imprv Maint of Structure and Imprv L		Maint of Wtr Trtmt Eqp Supplie Maint of Wtr Trtmt Eqp Supplie Water Testing - Notification Total Water Treatment Exnenses	Transmission and Distribution Expenses Operation Supplies and Expenses	Oper Supervsn and Engineer Oper Supervsn and Engineer Sup Oper Supervsn and Engineer Alp Storage Facilities Exp Labor Storage Facilities Exp Supplie	Trans and Dist Lines Exp Trans and Dist Lines Exp Labor Trans and Dist Lines Exp Suppl Trans and Dist Lines Exp Suppl Trans and Dist Lines Exp Trans	Meter Exp Meter Exp Labor Meter Exp-Install, Remove and Meter Exp Supplies & Expenses Meter Exp Transportation	Customer Installations Exp Customer Installations Exp Lab Water Testing-Notification Lab Customer Installations Exp Sun	Water Testing-Notification Sup Customer Installations Exp Tra	Misc Exp Misc Exp Labor Misc Exp Labor Indirect Work O Misc Exp Stand-bv	Misc Exp Supplies & Expenses Misc Exp Supplies & Expenses
50-461-60-4611 50-461-70-4610 50-461-70-4612 50-461-80-4614 50-461-90-4615 50-464-00-0000	50-462-00-0000 50-463-00-0000	50-470-00-0000 50-474-00-0000	50-623-00-0000 50-624-00-0000 50-624-10-0000 50-624-20-0000 50-633-00-0000 50-633-10-0000 50-633-20-0000	50-641-00-0000 50-641-20-0000 50-641-60-4611	50-642-00-0000 50-642-10-0000 50-642-20-0000 50-642-30-0000	50-651-00-0000 50-651-10-0000	50-652-00-0000 50-652-00-6521 50-652-10-6521 50-652-10-6522 50-652-20-0000	50-652-20-6521 50-652-20-6522		50-660-00-0000 50-660-20-0000 50-660-20-6601 50-661-10-0000 50-661-20-0000	50-662-00-0000 50-662-10-0000 50-662-20-0000 50-662-20-6622 50-662-30-0000	50-663-00-0000 50-663-10-0000 50-663-10-6635 50-663-20-0000 50-663-30-0000	50-664-00-0000 50-664-10-0000 50-664-10-6641 50-664-20-0000	50-664-20-6641 50-664-30-0000	50-665-00-0000 50-665-10-0000 50-665-10-6653 50-665-13-6651	1599- 16 05

Read         Total         State         Total         State         Total         State	Actual 12/31/2022 2022	Actual 12/31/2023 2023	YTD 12/31/2024 2024	Expected	Budget 12/31/2024	2025 Budget vs 2024 Expected	Budget	% Budget
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	-	(.///	2024	<b>VCUC</b>			2000	Increase
Targendantian constrained and activitient constrained		-		2024			0707	
Interface         Static         Stat	·		ı					
Interaction         Size	ı	535.09	550.43	661	ı	2325%	32,034	100%
Element         Structure		535.09	550.43	661	-			
multiplication         multipl	- 581.06	- UD	- 27 002	760	3,175.00	-8%		325%
manual control         45000	10,014.02	65.02	11,650.00	13,980			12,500	
Control         4/202         3/204         2/203         3/204         2/203         3/204         2/203         3/204         2/203         2/204         <	1	ĩ	1		14,350.00	21%		-63%
and the field         94/32         44/364         ···	4,603.32	3,590.49	2,135.99	2,563			3,420	
matrix         10,01         10,01         10,01         10,01         10,01           matrix         0.014 (hints         20,023         30,034         10,01         10,01           matrix         0.014 (hints         20,023         30,034         10,01         10,01           matrix         0.014 (hints         20,010         10,010         10,010         10,010           matrix         0.014 (hints         20,010         10,001         10,010         10,010         10,001           matrix         0.014 (hints         20,010         10,001         10,001         10,011         10,010         10,001           matrix         0.014 (hints         20,010         10,001         10,001         10,011         10,010         10,001           matrix         0.014 (hints         20,010         10,001         10,001         10,011         10,011         10,001           matrix         0.014 (hints         20,010         10,001         10,001         10,011         10,011         10,011         10,011           matrix         0.014 (hints         20,010         10,011         10,011         10,011         10,011         10,011           matrix         0.014 (hints         20,011	9,467.32	14,038.46	1	5	,			
Constraint         250.3         550.0         500.2         450         450         470         470           net and Dickleine         2.00.3         5.00.0         2.00.3         5.00.0         4.00         4.00         4.00           net and Dickleine         2.01.3         0.00.0         4.00.0         4.00.0         4.00         4.00         1.1300           net and Dickleine         2.01.3         0.04.0         2.01.3         0.04.0         4.00         1.1300         4.00         1.1300         4.00         1.1300         4.00         1.1300         4.00         1.1300         4.00         1.1300         4.00         1.1300         1.1300         4.00         1.1300         4.00         1.1300         4.00         1.1300         4.00         1.1300         4.00         1.1300         4.00         1.1300	151.99	5,304.54	1,179.13	1,415			1,457	
manual control         1200	2,550.33	19,820.24	380.34	456	,		470	
Total of Biological Sector and Offic Malas         3.17.30 (1.1.2.12)         4,12.50 (1.2.12)         4,12.50 (1.2.12)         1,12.50 (1.2.12)         4,12.50 (1.2.12)         1,12.50 (1.2.12)	120.00	160.00						
and Childhins $2.710,4$ $54.17$ $  -$	3,197.50	4,162.50	r					
Trans and folding         1,22,33         3,84,45         · <th< td=""><td>2,110.44</td><td>544.17</td><td>ı</td><td></td><td>ı</td><td></td><td></td><td></td></th<>	2,110.44	544.17	ı		ı			
ori         17,250.01         10,73.50         ·	1,212.59	3,836.54	ľ		,			
rex Marce Same B rex Marce Same Same B rex Marce Same Same B rex Marce Same Same B rex Marce Same Same Same B rex Marce Same Same Same Same Same Same Same Sam	(673.36)	ı	r		17,250.00	164%		23%
vsc Concellon         1,100         1,100         1,100         1,100           vsc Concellon         2,001         1,044.27         3,724.11         4,47.4         5,90           vsc Marcu Lans         2,001         1,044.27         3,724.11         1,44.7         5,90           vsc Marcu Lans         2,001         1,044.27         3,724.11         1,44.7         5,90           vsc Marcu Lans         2,001         1,000.00         2,935.9         1,293.46         5,51         2,501           vsc Marcu Lans         3,000         1,000.00         2,000         1,000.00         2,213.9         2,000         1,000           vsc Marcu Lans         3,000         1,000.00         2,224.9         3,11.11         1,126.4         3,11.00           vsc Marcu Lans         1,000.00         1,234.45         3,243.1         3,11.11         1,126.1         3,11.11           vsc Marcu Lans         1,000.00         1,234.45         3,243.1         3,11.11         1,126.1         3,11.10           vsc Marcu Lans         1,000.00         1,234.45         3,243.1         3,11.11         1,235.10         1,244.45         3,11.10           Mercu Lans         1,000.00         1,252.45         1,222.45         1,244.45	150.00	1	I		325.00			
Cardin Disclosiones         Zool 1         1 (4)(4/2         3 / 23111         4 / 4/2         5 (50         5 (50)         5 (50)         5 (50)         5 (50)         5 (50)         5 (50)         5 (50)         5 (50)         5 (50)         5 (50)         5 (50)         7 (50)	L	î	ı				11,760	
Answer         7,001.3         1,0,40.2         3,20.3.1         4,14         -         -         5,000         5,000         5,000         5,000         5,000         5,000         5,000         5,000         5,000         5,000         5,000         5,000         5,000         1,047         1,047         1,047         1,047         1,047         1,040         1,047         1,0400         1,040         1,040 <t< td=""><td>·</td><td>ı</td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	·	ı						
$ \mbox{restructure} rest$	7.600.13	10.464.27	3 728 11	4 474			5 070	
es Supplies & Experimentation es analyse et al. 1732.44 1. 151 1. 152.41 1. 151		Ĩ		-	,		22.2	
cs Supplies & Expent       55.65       465.39       1,206.46       1,517       1       1       1,564       465.30       1,206.46       1,517       1       1       1,564       1,564       455.30       1,206.46       1,517       1       1,566       455.30       1,206.46       1,211.41       1,1454	27,281.31	9,889.59	1.792.44	2.151	,		2 215	
cos Supplies & Expentantion     500     1,0000     6     6     6     6     6     6     7     7     7       cos Transportation     3,023     1,386.6     1,0000     6,300.0     1,366.0     1,400.0     7     7     7     7     7       cos Transportation     3,0023     1,386.6     1,300.0     (4,001)     (4,021)     1,400.0     7     7     7     7       cos Transportation     1,202.5     2,806.00     (1,020.0)     (4,021)     1,400.0     1,505.00     1,500.0     7       test Labor     1,202.5     2,806.00     1,400.0     8,500     1,400.0     8,500     8,500     8,500     9     9       test Labor     1,502.5     2,805.00     1,400.0     1,400.0     8,500     1,500.0     9     9       test Labor     1,502.5     3,444.57     5,418.48     6,530.00     1,560.0     9     9     9        test Labor     1,560.6     1,560.0     1,560.0     1,560.0     1,560.0     9     9     9       test Labor     1,560.6     1,570.2     1,570.2     1,570.2     1,570.2     9     9     9       test Labor     1,560.6     1,560.0     1,560.0     1,560.0     1	515.85	485.99	1,289.46	1,547			1.594	
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	,	ì	T					
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	35.00	1,080.00			,			
Actional state         3,12,23         1,536.64         -		ï	,					
rest         initial         i	3,102.93	1,358.64	1		1			
eters $(4,061)$					1			
Test start         1,452         1,211,41         1,464         -         -         1,900           etest start         72,25         -         2,800,65         1,211,41         1,464         -         -         1,900           detains Labor         -         -         -         -         2,800,56         3,44,97         5,419,49         6,500         3,55%         8,578         8,578         8,578         8,578         8,578         8,578         8,578         8,578         3,110         -         -         -         3,0100         3,55%         8,578         8,578         3,110         -         -         -         3,0100         -         3,0100         -	(1,023.00)	(8,240.00)	(3,409.00)	(4,091)	1,925.00	-1%	(5,000)	1357%
Rest supplies & Exp         72,25         2,52,26         31,111         -         -         31,111         -         -         31,111         -         -         -         31,110         -         -         -         31,110         -	1,263.21	2,966.05	1,211.41	1,454	1		1,940	
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	782.25	ji	2,592.61	31,111			31,110	
$ \begin{array}{ccccc} \mbox{real} $	r		ı					
$ \begin{array}{c cccc} \mbox{transpondat} $	- 1 757 65	(CUZ.UC.Z) 2 ABA 07	- 440 40	E EVO	6,350.00	365%	010 0	209%
yriants Transportation $11,870$ $125,25$ $12,52,36$ $12,52,36$ $12,52,36$ $12,52,36$ $12,52,36$ $12,52,36$ $12,52,36$ $12,51,60$ $14,56,60$ $12,51,60$ $12,455,00$ $24\%$ $30,000$ $30,000$ $30,01,00$ $11,3,16$ $14,64,762$ $12,455,00$ $24\%$ $30,01,00$ $11,3,16$ $12,17,1$ $14,64,762$ $12,455,00$ $12,17,1$ $14,64,762$ $12,17,1$ $14,64,762$ $12,17,1$ $14,64,762$ $12,17,1$ $14,64,762$ $12,17,1$ $14,64,762$ $12,17,1$ $14,64,762$ $12,17,1$ $14,64,762$ $12,17,1$ $14,64,762$ $12,17,1$ $14,64,762$ $12,17,1$ $14,64,762$ $12,17,1$ $14,64,762$ $12,17,1$ $14,64,762$ $12,17,1$ $14,64,762$ $12,17,1$ $10,22,11$ $10,22,11$ $10,22,11$ $10,22,11$ $10,22,11$ $10,22,11$ $10,22,11$ $10,22,11$ $10,22,11$ $10,22,11$ $10,22,11$ $10,22,11$ $10,22,11$ $10,22,11$ $10,22,11$ $10,22,12$ $10,22,12$ $10,22,12$ $10,22,12$ <	2 069 04	1 465 24	0,410.40	1816			0/0/0	
vitants Invertory Al $352.36$ $1.252.36$ $1.252.36$ $1.252.36$ $1.252.36$ $1.23.56$ $1.24.56$ $3.0000$ <t< td=""><td>1</td><td>285.00</td><td></td><td>201</td><td></td><td></td><td></td><td></td></t<>	1	285.00		201				
ransmission and Distribution Expenses         171,1378         194,100         113,818         164,762         124,550         24%         399,753         237,500         24%         399,753         237,500         24%         399,753         237,500         17,510         12,176         14,255         10,251         <	352.36	1,252.36					30.000	
Accounts Expense         (5,024,00)         (15,340,00)         (5,348,00)         (7,618) $3,975,00$ $1436$ (7,618) $1,761$ $2,953$ $2,2834$ $2,2834$ $2,279$ $2,272$ <th< td=""><td>171,878</td><td>194,100</td><td>113,818</td><td>164,762</td><td>124,550</td><td>24%</td><td>399,763</td><td>221%</td></th<>	171,878	194,100	113,818	164,762	124,550	24%	399,763	221%
dird Exp         (5,024,00)         (15,340,00)         (5,346,00)         (7,618) $3.975,00$ $14\%$ (7,618) $1.2\%$ (7,618) $1.2\%$ (7,618) $1.2\%$ (7,618) $1.2\%$ (7,618) $1.2\%$ (7,618) $1.2\%$ (7,618) $1.2\%$ (7,618) $1.2\%$ (7,618) $1.2\%$ (7,618) $1.2\%$ (7,618) $1.2\%$ (7,618) $1.2\%$ $1.2\%$ (7,618) $1.2\%$ $1.2\%$ (7,618) $1.2\%$ <								
ding Exp Labor $1,42,78$ $336,26$ $121,71$ $146$ $ 166$ $10,251$ $10,251$ $10,251$ $160,251$ $10,251$ $10,251$ $10,251$ $10,251$ $10,251$ $10,251$ $10,251$ $10,251$ $10,251$ $150,251$ $28,32,32$ $125$ $   -$	(5,024.00)	(15,340.00)	(6,348.00)	(7,618)	3,975.00	14%	(7,618)	-25%
ding Exp Supplies & E       8,320.16       8,454.34       8,293.36       9,953       -       10,251       10,251         ding Exp Transportati       303.28       112.96       104.10       125       -       150       150         Records & Clet Exp       (46,526.00)       (40,372.00)       (16,716.00)       (16,716.00)       28%       (35,000)       -         Records & Clet Exp Di       405.56       -       -       -       -       -       -       -       150       150       -       150       150       -       -       -       150       150       -       -       150       150       -       -       -       52,779       52,279       75       75       -       75       75       -       75 <td< td=""><td>1,424.78</td><td>336.26</td><td>121.71</td><td>146</td><td>,</td><td></td><td>195</td><td></td></td<>	1,424.78	336.26	121.71	146	,		195	
ding Exp Transportati333.28112.96104.10125 $125$ $16$ $16.15$ $16.7$ $12.96$ $104.10$ $125$ $16.7$ $150$ $1$	8,320.16	8,454.84	8,293.98	9,953	,		10,251	
Records & Clct Exp         (46,526,00)         (40,372.00)         (16,716.00)         (20,059)         48,250.00         -28%         (35,000)         -1           Records & Clct Exp La         58,014.64         57,173.01         36,879.15         44,255         -         -         52,279         52,279         75           Records & Clct Exp La         58,014.64         57,173.01         36,879.15         44,255         -         -         52,279         75           Records & Clct Exp Di         1,819.88         951.00         43,47         52         -         -         75         75           Records & Clct Exp Di         33,215.90         31,761.83         16,318.31         21,758         -         -         8%         20,000         75           Records & Clct Exp Su         2,724.50         -         -         -         -         -         -         75         -         -         -         -         75         -	303.28	112.96	104.10	125			150	
Records & Cict Exp Di       405.56       -       405.56       -       41,255       44,255       -       52,279       52,279         Records & Cict Exp Di       1,819.88       951.00       43,47       52       -       -       8%       20,000       75         Records & Cict Exp Di       1,819.88       951.00       43,47       52       -       -       8%       20,000       75         Records & Cict Exp Di       33,215.90       31,761.83       16,318.31       21,758       -       -       8%       20,000       76         Records & Cict Exp Su       3,215.90       31,761.83       16,318.31       21,758       -       -       8%       20,000       76       75         Records & Cict Exp Su       2,724.60       -       -       -       -       -       8%       20,000       -       -       -       -       -       -       75       16       - </td <td>(46,526.00)</td> <td>(40,372.00)</td> <td>(16,716.00)</td> <td>(20,059)</td> <td>48,250.00</td> <td>-28%</td> <td>(35,000)</td> <td>-64%</td>	(46,526.00)	(40,372.00)	(16,716.00)	(20,059)	48,250.00	-28%	(35,000)	-64%
Records & Cit Exp La       58,014.64       57,173.01       36,879.15       44,255       -       -       52,279       52,279       75         Records & Cit Exp Di       1,819.88       951.00       43,47       52       -       -       75       75         Records & Cit Exp Di       33,215.90       31,761.83       16,318.31       21,758       -       -       8%       20,000       10         Records & Cit Exp Su       2,724.60       -       -       -       -       -       8%       20,000       10         Records & Cit Exp Su       2,724.60       -	405.56		ï		,			
records & Cldt Exp Du       1,619.08       951.00 $43.47$ $52$ $  75$ $75$ Records & Cldt Exp Su $33,215.90$ $31,761.83$ $16,318.31$ $21,758$ $ -8\%$ $20,000$ $11$ Records & Cldt Exp Su $   -$	58,014.64	57,173.01	36,879.15	44,255	T		52,279	
Records & clot Exp Su $33,215,90$ $31,761.83$ $16,318.31$ $21,758$ - $-8\%$ $20,000$ $10$ Records & Clot Exp Su       -       -       -       -       -       - $-8\%$ 20,000       10         Records & Clot Exp Su       -       -       -       -       -       - $-8\%$ 20,000       10         In Accounts       -       -       -       -       -       - $-8\%$ 20,000       10         In Accounts       -       -       -       -       -       - $-200.00$ -       -       -       200       -       -       -       200       -       -       -       200       -       -       -       -       200       -	1,819.88	951.00	43.47	52			75	
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	33,215.90	31,761.83	16,318.31	21,758	,	-8%	20,000	100%
$z_1/2+.00$ $z_1/2+.00$ $z_1/2+.00$ $z_2/2+.00$ $z_2/20$ $u^{-1}$ </td <td>- 101 60</td> <td></td> <td>·</td> <td></td> <td>,</td> <td></td> <td></td> <td></td>	- 101 60		·		,			
x montaneorements     -     -     -     -     200     -     200     -     200       ustomer Accounts Expense     54,679     43,078     38,697     48,612     52,425     8%     40,533     -	2,1 24.00		•			%0	1	%0
	54,679	43,078	38.697	48.612	200.00 52.425	-100% 8%	200 40 533	-17%
<u>-</u> 250.00 0% 250							000/01	0/ 11-
	ï	·			250.00		250	%0
Administrative and General Exnoncoc		3,197.50 2,110.44 1,212.59 (673.36) 150.00 7,600.13 7,600.13 515.85 515.85 35.00 1,263.21 782.25 2,069.04 1,263.21 782.25 2,069.04 1,263.21 782.25 2,069.04 1,263.21 782.25 2,069.04 1,263.21 782.25 2,069.04 1,263.20 1,263.20 1,263.20 1,263.20 1,263.20 1,263.20 1,263.20 2,724.60 1,819.88 33,215.90 2,724.60 2,724.60		4,162.50 544.17 3,836.54 3,836.54 - 10,464.27 9,889.59 486.99 1,080.00 1,080.00 1,080.00 3,484.97 1,465.24 286.05 3,484.97 1,465.24 285.00 1,2,966.05 3,484.97 1,465.24 285.00 1,2502.36 3,484.97 1,465.24 285.00 3,484.97 1,252.36 3,484.97 1,252.36 3,484.97 1,252.36 3,484.97 1,252.36 3,484.97 1,252.36 3,484.97 1,252.36 3,484.97 1,252.36 3,484.97 1,252.36 3,484.97 1,252.36 3,484.97 1,252.36 3,484.97 1,252.36 3,484.97 1,252.36 3,484.97 1,252.36 3,484.97 1,252.36 3,484.97 1,252.36 3,484.97 1,252.36 3,484.97 1,252.36 3,484.97 1,252.36 3,484.97 1,252.36 3,365.00 3,177.00 3,176.133 3,176.133 3,176.133 3,176.133 3,176.133 3,176.133 3,177.00 3,176.00 3,177.00 3,177.00 3,177.00 3,177.00 3,177.00 3,177.00 3,177.00 3,177.00 3,177.00 3,177.00 3,177.00 3,177.00 3,177.00 3,177.00 3,177.00 3,177.00 3,177.00 3,177.00 3,177.00 4,277.00 5,777.00 1,2	4,162.50       -         544.17       -         544.17       -         3,836.54       -         -       -         3,836.54       -         -       -         3,836.54       -         -       -         3,836.54       -         -	4,162.50     -     -     -     -     -     -     17       3,835,54     -     -     -     -     -     17       3,835,54     -     -     -     -     -     17       -     -     -     -     -     -     17       -     -     -     -     -     -     17       -     -     -     -     -     -     17       -     -     -     -     -     -     17       -     -     -     -     -     -     17       -     -     -     -     -     -     17       -     -     -     -     -     -     17       -     -     -     -     -     -     17       -     -     -     -     -     -     17       -     -     -     -     -     -     17       -     -     -     -     -     -     164       -     -     -     -     -     18       -     -     -     -     -     -       -     -     -     -     -       <	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$

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

	-1%	2	-8%			135%		44%	R F	30%	200	-164%	-31%	-100%	86%	-12%	Τ	lten	n #2.
		147,213		26 728	01 - 01		60,000	17 500	2001		3.760	(3.856)	5,466		22,130	7,500	1,800		
	10%		-31%			3%		2%		%0		255%	-44%	-100%	28%	-19%	73%	%0	%0
	148,783.00		29.125.00	,	1	25.500.00	1	12.125.00		2,700,00		5,985.00	7,875.00	2,750.00	11,875.00	8,500.00	500.00	1	
		134,396	253	38.128	84		58,355		17,228		3,760	(3,856)	5,466		16,585	7,147	1,861		
	a	111,996.44	189.78	28,595.64	62.67	,	43,766.61		17,277.61	,	3,133.41	(3,213.00)	(4,554.89)	,	13,820.64	5,955.49	1,550.59	,	I
	ı	128,421.63	1,446.72	36,305.97	I	,	77,582.75	,	15,949.39	ſ	2,661.20	(7,756.00)	(5,526.61)	ī	11,608.12	3,954.02	1,489.68	873.40	н
	ĭ	69,863.38	î	33,438.57	ĩ	·	42,291.31	ı	14,244.45		2,905.20	(3,908.00)	(65,235.79)	17,578.30	11,016.20	8,678.71	493.04	10,177.28	ł
Administrative and General Expenses	Admin & General Salaries	Admin & General Salaries Labor	Ofc Supplies and Exp	Ofc Supplies and Exp Supplies	Ofc Supplies and Exp Supplies	Outside Svcs Employed	Outside Svcs Employed Supplies	Prop Insurance	Prop Insurance Supplies & Expe	Injuries and Damages	Injuries and Damages Supplies	Employee Pensions and Benefits	Employee P&B Fringes	Employee P&B Sick Payout	Employee P&B Holiday	Employee P&B School	Employee P&B Funeral/MISC	Employee P&B Vacation Payout	Special Sick-Covid-19
	50-920-00-0000	50-920-10-0000	50-921-00-0000	50-921-20-0000	50-921-20-9999	50-923-00-0000	50-923-20-0000	50-924-00-0000	50-924-20-0000	50-925-00-0000	50-925-20-0000	50-926-00-0000	50-926-00-9269	50-926-10-9261	50-926-10-9262	50-926-10-9264	50-926-10-9265	50-926-10-9266	6666-0 17 20

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

Expens		
iled Water Operation and Maintenance Expens	sudget	
nd Maint	d 2023 Year End for 2024 Budget	
ration ar	End fo	
er Oper	23 Year	
ed Wati	ected 202	
	a l	

Q
Ð
ഗ
-
2
<u> </u>
-

% Budget Increase	%0	100%	40%	%0	66%	54%	11%	40%	29%	%0		%0		-26%				100%			100%	/000	90% 90%	-28%	29%	%0	100%	%0	-159%	%0	43%	%0	14%	786%	-100%	-16% 100%	the statements of the
Budget 2025		500	28,695	3,050	84,454	177	1,500	4,754	676			100		001.0	6,599	202 f	5,870	500	23,669	31,133	200	200'11	1,201,403	34,841	1,236,244	304,877	43,200	348,077	(6,101)	235,465	33,342	1,335	264,040	31,000	1	(57,850) 7,901	
2025 Budget vs 2024 Expected	%0	%0	7%	-3%	23%	-14%	%6	-6%	26%	%0		%0		87%	1			124%			33%	1 40/	-11%	-38%	= %6-	%0	100%	-13%	268%	-11%	5%	%0	16%	89%	-100%	-8% 100%	
Budget 12/31/2024 2024	1		20,525.00	3,050.00	50,904.00	500.00	1,350.00	3,398.00	425.00	•		100.00		22,500.00			ŗ				1	358 470	750,995	48,718	799,713	304,099.00	-	304,099	10,258.00	235,022.00	23,248.00	1,335.00	269,863	3,500.00	3,500.00	(69,250.00)	
Expected 2024			21,972	2,956	66,474	439	1,476	3,204	572			100		4 0 4 5	3 931	000		780	17,738	6,139	160 8 607	418 700	846,829	35,427	882,256	304,876.80	43,200	348,077	(6,101)	212,073	24,397	1,335	231,704	31,000		(64,400) 7,901	
ΥΤD 12/31/2024 2024	,		18,310.32	2,436.50	55,395.39	365.70	1,230.00	2,669.78	343.76		,		'		4, 121.00 3.275.60		ж	650.30	14,782.00	5,115.50	157.06 7 080 /F	334 593	654,998	15,750	670,748	254,064.00	36,000.00	290,064	(4,576.00)	187,000.00	20,330.57	1,333.32	204,088	25,833.25		(48,300.00) 5,926.00	
Actual 12/31/2023 2023	8,474.32	(1,162.50)	20,707.96	805.32	61,318.03	363.72	1,437.50	3,553.13	461.04	ı		·	ĩ	- 120 10	r,100.40 6.574.17	968.65	1	ı	16,389.29	4,134.06	28.88 11 552 49	409 785	900,586	30,361	930,947	330,618.00	46,659.00	377,277	(11,052.00)	212,073.00	23,539.76	2,369.53	226,930	32,296.37		(62,850.00) 8,343.00	
Actual 12/31/2022 2022	3,764.89	1,250.00	17,746.76	2,864.98	67,081.83	416.17	1,275.00	4,688.15	603.27	(38,949.00)	'		ı	- 210 67	0,212.07 3.840.85	257.62		157.75	14,025.06	3,357.39	(3,209.97) 6 449 01	233.375	745,325	14,325	759,650	308,955.00	44,017.00	352,972	(10,258.00)	235,022.00	23,247.57	1,334.93	249,347	10,048.60		(65,550.00) 8,976.00	

786%	-100%	-16%	100%	100%	100%	-27%	-135%
31,000	Ţ	(57,850)	7,901	25	845	(18,078.91)	(72,654)
89%	-100%	-8%	100%	100%	100%	153%	%0
3,500.00	3,500.00	(69,250.00)		,	-	(62,250.00)	207,613
31,000		(64,400)	7,901	25	845	(24,628.91)	207,075
25,833.25	,	(48,300.00)	5,926.00	18.64	1,606.89	(14,915.22)	189,173
32,296.37	,	(62,850.00)	8,343.00	34.35	941.32	(21,234.96)	205,695
10,048.60		(65,550.00)	8,976.00	1.05	564.63	(45,959.72)	203,387

Employee P&B Burden/Overhead Employee P&B Supplies & Exp Employee P&B WI Retirement	Employee P&B Clothing Allwance Employee P&B Health Ins Employee P&B Life Ins Emnlowee P&R Cell Phone	Employee P&B Cell Phone Employee P&B Dental Ins Employee P&B Vision Employee P&B GASB 68 Special Sick-Covid-19 Regulatory Communission Exp	Regulatory Communission Exp Su Misc General Exp Misc General Exp Labor Misc General Exp Supplies & Ex Misc General Exp Supplies & Ex Maint of General Plt Labor	Maint of General Plt Supplies Transportation Equip Maintenan Transportation Equip Maintenan Total Administrative and General Expenses Total Operation and Maintenance Expenses-PSC Taxes (Non-Tax Equivalent) Total Operation and Maintenance Expenses	Depr Exp Depr Exp Pole Rent <b>Total Depr Exp</b> Taxes Taxes Property Tax Equivalent Taxes Social Security Taxes PSC Remainder Assessment <b>Toal Taxes</b>	NON-OPERATING REVENUES Revenues from Merchandising, Jobbing & Contract Costs & Expenses of Merchandising, Jobbing, etc Interest and Dividends Income Misc NonOper Income Contrib's Interest on Long-Term Debt Amort of Debt Disc and Exp Amo Oth Interest Exp Amort of Debt Disc and Exp Amo Oth Interest Exp Approp of Income to Muni Funds Total Non-Operating Revenues (Expenses) NET INCOME/(LOSS)
50-926-15-9269 50-926-20-0000 50-926-20-9260	50-926-20-9266 50-926-20-9267 50-926-20-9268 50-976-20-9268	50-926-20-9271 50-926-20-9272 50-926-20-9273 50-928-00-0000	50-928-20-0000 50-930-00-0000 50-930-20-0000 50-930-20-9300 50-930-20-9300 50-932-00-0000 50-932-10-0000	50-932-20-0000 50-933-10-0000 50-933-10-0000	50-403-00-0000 50-403-00-0001 50-408-00-0000 50-408-20-4081 50-408-20-4084 50-408-20-4084	50-419-00-0000 50-421-00-0000 50-427-00-0000 50-428-00-4280 50-439-10-0000 50-439-10-0000

OLVULIN CUCJ           BOND         2023 CHEVROLET 5500 HOI           60-831-00-0000         Trench Box large plus brace           60-820-20-0000         MEUW           60-820-20-0000         MEUW           60-832-20-0000         MEUW           60-832-20-0000         Bobcat Hydraulic Breaker           60-832-20-0000         Bobcat E48 w 18":30" & Ripp           60-832-20-0000         JOHN DEERE 624P RENTAL           60-832-00-0000         WASTEWATER CHEMICALS           60-825-00-0000         PLANT LAB EXPENSES           60-834-00-0000         PLANT CONTINGENCY PUMP R           60-834-00-0000         MUFFIN MONSTER NOT TO           60-834-00-0000         INFLUENT PUMP FLUSH VA	ST TRUCK (Ehlers) is UDGET	\$         (149,267)           \$         9,720           \$         14,500		(\$2,148,570)
		(1		
	ch Box large plus braces W GEAR PPE/SAFETY BUDGET at Hydraulic Breaker at E48 w 18"30" & Ribber			(\$149,267)
	W GEAR PPE/SAFETY BUDGET at Hydraulic Breaker at E48 w 18"30" & Ribber		9,720	\$3,240
	GEAR PPE/SAFETY BUDGET at Hydraulic Breaker at E48 w 18"30" & Ripper		14,500	\$4,840
	at Hydraulic Breaker at E48 w 18"30" & Ripper	8	8,000	\$8,000
	at E48 w 18"30" & Ripper	\$ 13	13,300	\$4,434
		\$ 78	78,298	\$26,100
	JOHN DEERE 624P RENTAL 2025 ONLY	\$ 16	16,000	\$16,000
	WASTEWATER CHEMICALS	\$ 214	214,600	\$214,600
	COLSYS EQUIP/LAB EQUIP/SUPPLIES/SHIP (est)	\$ 50	50,000	\$50,000
	VT LAB EXPENSES	\$ 40	40,000	\$40,000
	PLANT CONTINGENCY PUMP REPLACEMENT (est)	\$ 35	35,000	\$35,000
	ENG/CONSULT/PRO-MAN (est)	\$ 75	75,000	\$75,000
	HVAC BASSETT MECH CONTRACT	\$ 39	39,036	\$39,036
	MUFFIN MONSTER NOT TO EXCEED (est)	\$ 28	28,000	\$28,000
	INFLUENT PUMP FLUSH VALVES	\$ 10	10,000	\$10,000
60-827-00-0000 CHEM SCAN PHOS F	CHEM SCAN PHOS REDUCTION PROCESS	\$ 75	75,000	\$75,000
	MLSS CHANNEL AERATION/MIXING (est)	\$ 15	15,000	\$15,000
60-833-00-0000 LAND APPLICATION	LAND APPLICATION/CONTRACT SERVICES	\$ 21	21,000	\$21,000
60-421-00-4211 SALE OF CHEVY 250	SALE OF CHEVY 2500 & FORD EXPLORER	\$ (12,	(12,500)	(\$12,500)
60-921-00-0000 PRINTER/COPY MAC	PRINTER/COPY MACHINE CONTRACT w/Rhyme	\$ 2	2,256	\$2,256
BUDGET TOTAL	BUDGET TOTAL "PROJECTS " SEWER 2025		69	\$655,006
CIP TOTAL SEWE	CIP TOTAL SEWER 2025		(\$:	(\$2,297,837)

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

Wastewater Hoist Truck\* Comprehensive Study on FOG Collection System Sampling/Testing/Jetting/Etc Birdsey Lift Station (Control Panel) Street Construction Projects Scum Pumps & Flanges Rehab/Rebuild of Sand Filter System River Level Meter & Effluent Sampling System Scada System Biosolids Handling/Project Design and Planning PLC/Fiber Installation Upgrade 

\$149,267 \$100,000 \$300,000 \$75,000 \$110,000 \$450,000 \$66,000 \$773,570 \$773,570 \$175,000

#### COLUMBUS WASTEWATER DEPARTMENT

Wastewater Revenue and Expenses

Projected 2024 Year End for 2025 Budget			Thru July					
Trojected 2024 Tear End for 2020 Dudget	Actual	Actual	YTD	Expected	Budget		Budget	
	, locadi	, lotter	110	Exposition	Duugot	2025 Budget vs 2024	Duugot	% Budget
	2022	2023	2024	2024	2024	Expected	2025	Increase
OPERATING REVENUES	_			, <u> </u>				
Wastewater Revenue:								
Metered Sales Residential	891,685	1 001 017	752 200	1 002 067	1 015 700	FC 00%	1 604 796	E4 00%
Commercial	339,321	1,001,917 337,880	752,300 268,792	1,003,067 358,389	1,015,700 392,700	56.00% 56.00%	1,564,785 559,087	54.06% 42.37%
Industrial	101,120	123,735	70,387	93,849	94,500	56.00%	146,405	42.37%
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%
OPERATING EXPENSES								
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	195.5 <mark>8</mark> %	91,37 <mark>3</mark>	322.53%
Treatment and disposal plant equipment	132,268	153,547	17,573	<mark>21,087</mark>	49,833	0.00%	68,674	37. <mark>8</mark> 1%
General plant strucctures 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								
Accunting 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	33,34 <mark>0</mark>	31,500	2.88%	34,300	8.8 <mark>9</mark> %
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%
NON-OPERATING REVENUES								
Interest Income (419)	-	-	42,712	51,254	93,000	-18.06%	42,000	-54.84%
Interest Expense (431)	100 100	=	-	(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%
			40 700	(446.054)	(404 400)	20.00%	400 450	207 000/
NET INCOME/(LOSS)		-	42,790	(146,054)	(104,402)	-39.90%	133,450	-227.82%

Item #2.

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

60-483-00-1300 60-483-00-1400 60-483-00-1500 60-487-00-0000 60-487-00-9000

60-485-00-0000

60-820-10-0000 60-820-20-0000 60-821-00-0000 60-822-00-0000 60-827-00-0000 60-827-00-1000

60-826-00-0000

60-828-10-0000

60-831-00-0000 60-831-10-0000

60-832-00-9000 60-832-00-0000 60-832-10-0000 60-832-20-0000 60-833-00-0000 60-833-10-0000

60-834-00-0000

60-834-10-0000

60-903-00-0000 60-903-10-0000 60-920-10-0000

60-921-00-0000 60-921-00-1000 60-923-00-0000

60-924-00-0000 60-925-00-0000

60-483-00-0000 60-483-00-1100 60-483-00-1200

60-480-60-0000 60-480-70-0000 60-480-80-0000 60-480-90-0000 60-482-00-0000 60-482-00-0000

rear End for 2025 Budget			Thru Sept			2025		
	Actual 12/31/2022 2022	Actual 12/31/2023 2023	YTD 12/31/2024 2024	Expected 2024	Budget 12/31/2024 2024	Budget vs 2024 Fynerted	Budget 2025	% Budget Increase
Metered Sales to Customers-RES Metered Sales to Customers-COM Metered Sales to Customers-IND Metered Sales to Customers-MUL			2024 752,300.38 188,151.47 70,386.78 80,640.59	1,003,067.17 250,868.63 93,849.04 107,520.79	1,015,700.00 392,700.00 94,500.00	56% 56% 56% 56%	2023 1,564,784.79 391,355.06 146,404.50 167,732.43	54% 0% 55%
Svc to Pub Authorities Total Svc to Other Svc	•		29,442.36 1,120,921.58	39,256.48 1,494,562.11	32,000.00 1,534,900.00	56% 56%	61,240.11 2,331,516.89	91% 40%
over to Other Sys-Eabla Sver to Other Sys-Fall River Total Other Sewer			- 11,109.10 105,356.64 116,465.74	13,330.92 126,427.97 139,758.89	10,000.00 140,000.00 150,000.00	56% 56% 112%	20,796.24 197,227.63 218,023.87	108% 41% 74%
Total Sewer Utility-Public Charges			1,237,387.32	1,634,320.99	1,684,900.00	84%	2,549,540.75	57%
Cust Forfeited Disc Total	•		3,160.13 3,160.13	4,213.51 4,213.51		56%	6,573.07 6,573.07	100%
Svc to Other Sys-Water Qual Tr Svc to Other Sys-To Discharge Svc to Other Sys-High Streng D			65,109.00 47,685.41 17,969.22	65,109.00 57,222.49 26,953.83	66,000.00 53,500.00 46,500.00	1% 56% 123%	66,000.00 89,267.09 60,000.00	0% 67% 29%
misc Oper Rev Misc Oper Rev-Connection Fees Total Miscellaneous Revenue Total Operating Revenue			2,405.97 1,200.00 134,369.60 1,374,917.05	4,124.52 2,057.14 155,466.98 1,794,001.49	5,000.00 171,000.00 1,855,900.00	-3% 46% 103%	4,000.00 3,000.00 222,267.09 2,778,380.91	100% -40% 150%
Supervision and Labor Supervan and Labor L Supervan and Enginerring supp			29,940.57	35,929.00		136% 0%	- 84,619.00 4.840.00	100% 100%
Total Pumping Expenses Pwr and Fuel for Pmping Pwr and Fuel-Aeration Eqp Total Purnuing Expenses	•••	· , ,	29,941 - 66,477.18 66,477	35,929 - 79,772.62	- - - 77,000.00	0%0 -30%	89,459 55,840.83	148.99% -27%
Water Treatment Expenses Water Treatment Labor and Expenses Oth Chemicals-Sewage Trtmt Total			101,812.03 101,812.03	122,174,44	98,000.00 98,000.00		214,600.00 214,600.00	-30.00%
Oth oper Supplies and Exp Oth Oper Supplies & Exp-Wa/Ph Total	· · ,	'	24,397.94 - 24,398	29,277.53 - 29,278	19,000.00 45,000.00 64,000	293% -100% 193%	115,000.00	505% -100% -292.79%
Transportation Exp Labor Total			679.01 679	815.00 815	679.01 679	135% 135%	1,919.00	183% 135.46%
Maint of Sewage Clotion Sys Maint of Sewage Clotion Sys L Total			20,461.76 14,193.38 <b>34,655</b>	24,554.05 17,032.00 41,586	56,500.00 14,193.38 70,693	117% 136% 252%	53,240.00 40,114.00 93,354.00	-6% 183% 124.48%
Maint-Clet Sys Pmp Eqp Maint-Clet Sys Pmp Eqp L Rentals Total	· · ·  `	· · · ·	15,910.82 9,850.30 	19,092.98 11,820.00 30.913	11,775.00 9,850.30 - 21.625	57% 136% 0%	30,000.00 27,839.00 33,534.00	155% 183% 100%
Maint-Trimt, Dispose Pit Eqp Maint-Trimt, Dispose Pit Eqp L Total			6,365.39 11,207.20 17,573	7,638.47 13,449.00 21,087	17,000.00 11,207.20 49,833	384% 136% 520%	37,000.00 31,674.00 68,674.00	118% 183% 225.66%
Maint-Genl Pit Struct & Eqp Total			87,305.59 87,306	104,766.71 104,767	361,855.00 361,855	93% 93%	202,036.00 202,036.00	-44% 92.84%
Maint-Genl Plt Struct & Eqp L Total Total Water Treatment Expenses			69,381.74 69,381.74 361,565.16	83,258.00 83,258.00 433,878.18	69,381.74 69,381.74 736,066.93	136% 136% 1597%	196,090.00 196,090.00 983,046.00	183% 1.36 1.27
Customer Accounts Expense Customer Records & Cict Exp Customer Records & Cict Exp L Total Customer Accounts Expense			4,599.86 8,862.15 13,462	5,519.83 10,635.00 16,155	105,000.00 8,862.15 113,862	27% 79% 605%	7,000.00 19,087.00 <b>26,087.00</b>	-93% 115% 1
<u>Administrative and General Expenses</u> Admin & General Salaries L Total			186,172.02 186,172	223,406.00 223,406	186,172.02 186,172	-17%	224,935.00 224,935.00	21% 0
Otc Supplies and Exp Otc Supplies & Exp- Iss/Prem/P Total	.		13,370.20 62.66 13,433	16,044.24 75.19 16,119	5,600.00 800.00 6,400	37% -100% -60%	22,000.00 22.000.00	293% -100% 0
Outside Svcs Employed Total			137,921.95 137 <b>,922</b>	165,506.34 165,506	442,000.00 442,000	142% 167%	400,000.00 400,000.00	-10%
Property Insurance Injuries and Damages Total	.	·	29,023.73 3,597.00 32,621	29,023.73 4,316.40 33,340	31,500.00 - 31,500	%9 <b>.</b> %9	30,000.00 4,300.00 34.300.00	-5% 100% 1
Employee P&B Holiday Employee P&B Sick Leave Employee P&B School		× • •	6,313.38 - 10,457.48	7,576.00 12,549.34	-	55% 0% 13%	11,776.00 - 14,131.00	100% 0% -11%
Employee P&B Funeral Employee P&B Vision Insurance Employee P&B WI Retirement		x e i	- - 18,467.42	22.161.00	22.766.25	0% 0% 56%	34.621.00	%0 %0
Employee P&B Clothing Allowanc Employee P&B Health Insurance Employee P&B Life Insurance			1,830.27 68,340.65 735.97	1,830.27 82,009.00 883.00	- 72,018.05 633.61	9% 21% 162%	2,000.00 99,379.00 2,316.00	100% 38% 266%
Employee P&B Cell Phone Employee P&B Dental Insurance		i T	805.00 3,628.45	966.00 4,354.00		1% 20%	980.00 5,210.00	100% 100%

								00000tro	
60-926-10-9262	Employee P&B Holiday	,	,	6 313 3R	7 576 00		550/	00 322 11	10001
60-926-10-9263	Employee P&B Sick Leave						200	11,110,000	0/ 001
			•	•			0%0	e	%0
p0-92b-10-9264	Employee P&B School		,	10,457.48	12,549.34	15,900.00	13%	14.131.00	-11%
60-926-10-9265	Employee P&B Funeral	,	,				%0		7%U
60-926-20-6272	Employee P&B Vision Insurance	,					06/2		0/0
60-026-20-0260	Employed D&D Mil Dationmost						0/0		%0
0076-07-076-00		,	·	18,467.42	22,161.00	22,766.25	26%	34,621.00	52%
9976-07-976-09	Employee P&B Clothing Allowanc		,	1,830.27	1,830.27	•	%6	2.000.00	100%
60-926-20-9267	Employee P&B Health Insurance	×	a.	68,340.65	82,009.00	72.018.05	21%	99.379.00	38%
60-926-20-9268	Employee P&B Life Insurance		ï	735.97	883.00	633.61	162%	2 316 00	766%
60-926-20-9270	Employee P&B Cell Phone		ì	805 00	966 DD		1%	080.00	1000/
60-926-20-9271	Employee P&B Dental Insurance	,		3 628 45	A 35A DD		7000		0/ 001
60-926-20-9272	Employee P&R Vicion Inc			01.02010			2007	0,210.00	100%
60 076 20 0772				4/4.00	00.800		10%	626.00	100%
C176-07-076-00							%0		%0
p0-926-20-9274	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	.57%
60-930-10-0000	Misc General Exp - Labor						100	000001	100
60-030-20-0351	Mice Constal Eva Supplier 9 Ev	0		•			0.20	•	%0
				•	,	•	%0	8,000.00	100%
00-932-00-0000	Maint of General PIt	•		60.00	102.86	č	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				ADE 843 DD	00 640 904	200	00 010 001	100
	Total Door Eva			1.1	00.010,001	00.040.004	0/0	400,043.00	0/0
					406,843.00	406,843.00	%0	406,843.00	1
60-408-00-0000	Taxes		1		00 100 10	06 110 DE	00/		
60-408-20-4082	Taxes Social Security			20.078.20	00.450,42	20,140.30	0/0	39,232.00	%nc
	Toal Taxes			20,078,20	ON NON NC	26 1AN 26	00/	00 000 00	01.0
				201010120	00.400,42	20,140.00	0/0	09,232.00	00.0
	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)	%6
60-428-00-4280	Amort of Debt Disc and Exp	•	,				%0		%0
60-439-00-0000	Approp Income Muni Funds	ł	ł	,	,	5.	%0		%0
60-439-10-0000	Approp Income Muni Funds Labor	1	•	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	72 704 42	101 610 6661	10002	10 150 100	10110
			100	ANIMATIOLL	10/10/14	101.246,3461	0/ 000-	133,430.34	334%



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 Pretreatament 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		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.
	\$ 720,750.00 \$ 76,923.00	Purchased for Hospital project as well as inventory needs in our yard. Replacement for Truck #32.
7 Transformers (Stock and hospital Project) 8 2025 Ford F350 Super Crew Utility Truck SUB TOTAL	\$ 76,923.00 \$ 4,402,673.00	Replacement for Truck #32.
8 2025 Ford F350 Super Crew Utility Truck SUB TOTAL	\$ 76,923.00 \$ 4,402,673.00	
8 2025 Ford F350 Super Crew Utility Truck SUB TOTAL Item	\$ 76,923.00 \$ 4,402,673.00	Replacement for Truck #32.
8 2025 Ford F350 Super Crew Utility Truck SUB TOTAL Item 1 Wastewater Portion Streets Projects	\$ 76,923.00 \$ 4,402,673.00 Cost	Replacement for Truck #32. bined Utility Needs for FY 2025 Comments
8 2025 Ford F350 Super Crew Utility Truck SUB TOTAL Item 1 Wastewater Portion Streets Projects 2 Water Portion Streets Projects	\$ 76,923.00 <b>\$ 4,402,673.00</b> Com Cost \$ 110,000.00 \$ 175,000.00	Replacement for Truck #32. bined Utility Needs for FY 2025 Comments 2025 Steets Construction Projects Wastewater Portion 2025 Streets Construction Projects Water Portion
8 2025 Ford F350 Super Crew Utility Truck SUB TOTAL	\$ 76,923.00 \$ 4,402,673.00 Cost \$ 110,000.00	Replacement for Truck #32. bined Utility Needs for FY 2025 Comments 2025 Steets Construction Projects Wastewater Portion



November 4, 2024

Note Version #1 Staff Added Admin @3% # Comments

- 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.

Item #2.

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

		Electric	Water	Wastewater	Total Utilities
Net Income	θ	(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	φ	(172,486) \$	\$ 127,521 \$	\$ 219,121 \$	\$ 174,156

ū	ELECTDIC JUJE		<b>CIP/PROJECTS</b>
			(\$4,325,750)
Bond	2025 F350 UTILITY TRUCK PURCHASE (Ehlers)	\$ (76,923)	(\$76,923)
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	25	\$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
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 \$320,000 \$10,000 \$76,923 \$720,750

COLUMBUS LIGHT DEPARTMENT

Electric Revenue and Expenses

Projected 2024 Year End for 2025 Budget			Thru July					
	Actual	Actual	YTD	Expected	Budget		Budget	
					5	2025 Budget vs	5	% Budget
	2022	2023	2024	2024	2024	2024 Expected	2025	Increase
OPERATING REVENUES								
Sales of Electricity								
Residential Sales (440)	2,529,254	2,378,917	1,836,619	2,448,825	2,514,793	1.90%	2,495,263	-0.78%
Commercial Sales (442) GS = <50 KW for 3 consec months	964,742	938,479	690,754	921,005	847,253	7.81%	992,969	17.20%
Small Power Sales (443) CP - 1 = demand <200 KW	963,229	840,404	634,501	846,002	841,881	5.11%	889,251	5.63%
Large Power Sales (443-82) CP-2 = demand <1000 KW	841,592	813,640	627,351	836,468	915,658	10.81%	926,873	1.22%
Industrial Power Sales (443-83) CP-3 = demand >1000 KW	2,823,105	2,528,744	2,090,349	2,787,131	2,795,636	2.66%	2,861,288	2.35%
Public Street Lighting (444-91)	119,713	121,412	93,912	125,216	120,550	1.64%	127,273	5.58%
Athletic Field Lighting (444-92)	1,202	1,129	1,107	1,476	1,000	10.07%	1,625	62.50%
Interdepartmental Sales (448)	13,486	12,734	7,819	10,426	9,000	-4.08%	10,000	11.11%
Total Sales Electricity	8,256,323	7,635,459	5,982,412	7,976,549	8,045,771	3.95%	8,304,542	3.22%
						_		
		-						
Other Operating Revenues		-						
Forfeited Discounts (450)	8,293	8,500	8,137	10,850	8,500	-17.05%	9,000	5.88%
Rents From Electric Property (454)	70,058	71,350	50,998	67,997	72,600	6.77%	72,600	0.00%
Other Electric Revenues (456)	9,054	5,875	4,926	6,568	5,875	-23.87%	5,000	-14.89%
Total Other Operating Revenues	87,405	85,725	64,061	85,415	86,975	1.39%	86,600	-0.43%
Total Operating Revenues	8,343,728	7,721,184	6,046,472	8,061,963	8,132,746	3.92%	8,391,142	3.18%
		-						*
OPERATING EXPENSES		2 E						
Operation and Maintenance Expenses		H						
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%
NON-OPERATING REVENUES								
Merchandising & Jobbing Revenue (415)	802	-	-	-	-	0.00%	-	0.00%
Merchandising & Jobbing Expense (416)	(4,750)	(1,003)	-	-	-	0.00%	-	0.00%
Interest Income (419)	55,075	101,449	74,803	99,737	34,550	-6.76%	93,000	169.18%
Other Income Deductions (426)	0	-	-	-	(575)	#DIV/0!	-	-100.00%
Interest Expense (427 & 430)	(13,100)	(10,100)	(8,700)	(8,640)	(15,250)	118.78%	(18,903)	23.95%
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	200 010	(270.045)	(65 64 A)	704 046	107 070	440 000/	(00 527)	167 070/
NET INCOME/(LOSS)	390,010	(279,015)	(65,614)	721,246	137,973	-112.83%	(92,537)	-167.07%

ltem #2.

%	
%	
%	
%	
%	
%	
%	
%	
70	
~	
%	
%	
%	
%	
%	
%	
%	
%	
%	
%	
%	
%	
%	
%	
0/	

26

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

Exper	
Electric Operation and Maintenance Exper	Budget
ion and Ma	ed 2024 Year End for 2025 Budget
ic Operat	4 Year En
etailed Electr	ojected 2024
(D)	2

enance Expenses

Thru Sept

103110024         103110024         2024         2025         100010         2026         0.0005         100010         2026         0.0005 <th>Actual Actual Actual YTD Expected</th>	Actual Actual Actual YTD Expected
2%     2%       2%     3%       1%     1       1%       1%	2021 12/31/2022 12/31/2023 2021 2022 2023
921,005 847,253 8% 92 	1,078         -
846,002       841,881       5%       889,251         846,002       841,881       5%       889,251         836,468       915,658       11%       926,873         836,468       915,658       11%       926,873         836,468       915,658       11%       926,873         1,476       1,27,253       3%       2,861,288         1,476       125,516       2%       1,625         1,476       1,000       4%       1,626         10,426       9,000       -4%       1,000         10,426       9,000       -4%       1,625         10,850       8,500       -4%       1,000         67,997       72,600       -17%       9,000         67,997       72,600       7%       72,600         67,997       72,600       7%       72,600         67,997       736       -1%       5,000         67,997       -1%       7%       8,001,632         61,963       8,132,746       4%       8,01,142	34
836,468       915,658       11%       926,873         2,787,131       2,795,636       3%       2,861,288         2,787,131       2,795,636       3%       2,861,288         125,216       120,550       2%       127,273         125,216       120,550       2%       127,273         11,476       1,000       10%       1,625         11,476       9,000       -4%       1,000         10,426       9,000       -4%       1,000         10,426       9,000       -4%       1,000         10,426       9,000       -4%       1,000         67,997       7,500       7,500       9,000         67,997       72,600       7%       72,600         67,997       72,600       7%       5,000         67,997       736,00       7%       5,000         67,997       732,600       7%       5,000         67,997       8,6975       1%       6,000         67,996       5,8132,746       4%       8,391,142	84
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	1,200 1,200 754,822 765,689 40,408 (994) 45,819 48,946
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	543 (1,253) 2,667,853 2,536,713 150,272 (11,696) 4,980 4,980
1,476 $1,000$ $10%$ $1,625$ $10,426$ $9,000$ $-4%$ $10,000$ $7,976,549$ $8,045,771$ $8,304,542$ $7,976,549$ $8,045,771$ $8,304,542$ $10,850$ $8,500$ $-17%$ $9,000$ $10,850$ $8,500$ $-17%$ $9,000$ $67,997$ $72,600$ $7%$ $7%$ $67,997$ $72,600$ $7%$ $7%$ $67,997$ $72,600$ $7%$ $7%$ $67,997$ $72,600$ $7%$ $7%$ $67,997$ $72,600$ $7%$ $7%$ $67,997$ $72,600$ $7%$ $7%$ $67,997$ $72,600$ $7%$ $7%$ $67,997$ $72,600$ $7%$ $7%$ $67,997$ $72,600$ $7%$ $7%$ $67,997$ $72,600$ $7%$ $7%$ $67,997$ $7%$ $7%$ $7%$ $67,997$ $7%$ $7%$ $7%$ $67,997$ $7%$ $7%$ $7%$	116,768 119,386 579 (284) 2,328 2,327 38 (17)
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	1,079 1,102 123 27
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	13,088 12,856 398 (122) 8,256,326 7,635,459
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	- 7,974 7,462 13 1 306 254
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	70,058 71,341  
8,061,963 8,132,746 4% 8,391,142	8,105 5,713  949 982 87,404 85,753
	8,343,730 7,721,212

2%	-48%				-49%			643%						lte 75	em #	2.
6,364,872 6,364,872			10.840				2,000		838	385	71,179					231
19%	-47%				39%			2200%						531%		
6,250,250 6,250,250	21.000	•		ı	3,950	. 1	ı	9,750	1	,	ı	ı	1	16,050	ı	,
5,336,492 5,336,492			20.438				1,444		888	407	1,853					244
4,555,070 4,555,070	ı	,	14,438	T	T	T	1,203	T	740	339	1,544	I		'	,	204
5,963,618 5,963,618	,	,	9,844	,		,	2,055	,	962		1,034	ı		(738)	398	562
6,613,233 6,613,233	ı	1	12,863		·	1,104	2,095		8,291		219	'	,		4,716	64
5,841,393 es 5,841,393	(5 12,840				27,777			9,288						21,401		
Other Power Supply Expenses Purchased Power (555) 5,841,393 Total Other Power Supply Expenses 5,841,393 Distribution Expenses	Operation Supervision & Engineering (5	Oper Supervsn and Engineer Lab	Oper Supervsn and Engineer Sup	Oper Supervsn and Engineer Alp	Station Expenses (582)	Station Exp Labor	Station Exp Supplies & Expense	Overhead Line Expenses (583)	OH line Exp Labor	OH line Exp Labor Install Remo	OH line Exp Supplies & Expense	OH line Exp Transportation	OH line Exp Transportation Ins	UG Line Exp	UG Line Exp Labor	UG Line Exp Labor Install Remo
30-555-00-0000	30-580-00-0000	30-580-10-0000	30-580-20-0000	30-580-20-5801	30-582-00-0000	30-582-10-0000	30-582-20-0000	30-583-00-0000	30-583-10-0000	30-583-10-5835	30-583-20-0000	30-583-30-0000	30-583-30-5835	30-584-00-0000	3 10-0000	3 7 10-5845

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

Thru Sept

e et					%				Item #2.
% Budget Increase		%0	%0	42%	12714%	-85% 31%	-5%	°,	-16%
Budget	83,179	5,850	125	124,069 15,000 35,000	32,034	450 6,689 1,000	25,727 6,831 1,500	10,359 826 5,000	160 8,061 500
2025 Budget vs 2024 Expected		-19%	%0	13%	12714%	-6%	-2%	-20%	-5%
Budget 12/31/2024 2024		5,875 - - -	125 - -	122,250 - - - -	250	2,950 - 5,850 - - -	25,750 - - - 10,275 - - - -	17,350 - - 975 - -	675 - - 3,000 - -
Expected 2024	12,976	7,249	125	131,351 22,414	250	477 7,082 1,000	27,237 7,232 1,432	10,967 875 8,861	169 8,534 500
YTD 12/31/2024 2024	10,813	5,437		109,459 - - 18,678 -		397 5,902 54 -	22,697 6,027 3,857 - -	9,139 6,861 	141 7,112 221
Actual 12/31/2023 2023	12,535  61 	- 539 10,705 -	- 550	146 72,872 441 - 11,392 26 -		- 826 - 4,508 2,125 -	(493) 39,200 13,578 10,355 5,242 - 187 -	(375) - 17,197 1,132 57,722 667 - 30 -	245 245 9,378 634
Actual 12/31/2022 2022	14,739  15 	- 60 111 7,966 1	- 161 -	- 74,039 14,305 - 9,725 -		- 2,897 3,904 2,645 -		(5,065) - 8,536 1,118 5,778 - - - 1,181	254 409
Actual 2021		(5,355)	30	132,524	464	10,416	at 8,122	1,151	
,	UG Line Exp Supplies & Expense UG Line Exp Supplies & Expense UG Line Exp Transportation UG Line Exp Transportation Ins UG Line Exp Inventory Allocati UG Line Exp Inventory Allocati	Meter Exp Meter Exp Labor Meter Exp Labor Install Remove Meter Exp Supplies & Expenses Meter Exp Transportation Meter Exp Transportation Insta	Customer Installations Exp Customer Installations Exp Lab Customer Installations Exp Tra	Misc Dist Exp Misc Dist Exp Labor Misc Dist Exp Labor Indirect W Misc Dist Exp Stand-by/Estimat Misc Dist Exp Supplies & Expen Misc Dist Exp Transportation	Rents Rents Supplies & Expenses Maint of Struct	Maint of Struct Labor Maint of Struct Labor Maint of Station Eqp Labor Maint of Station Eqp Supplies Maint of Station Eqp Inventory Maint of Station Eqp Inventory	Maintenance of Structures and Equipment Maint of OH Lines Maint of OH Lines Labor Maint of OH Lines Labor / Tree Tree Trimming (5932) Maint of OH Lines Supplies & E Maint of OH Lines Supplies & E Maint of OH Lines Supplies & E Maint of OH Lines Transportati Maint of OH Lines Transportati	Maint of UG Lines Maint of UG Lines Maintenance Maint of UG Lines Labor Electric Locate (5942) Maint of UG Lines Labor Electr Maint of UG Lines Supplies & E Maint of UG Lines Supplies & E Maint of UG Lines Supplies & E Maint of UG Lines Transportati Maint of UG Lines Transportati Maint of UG Lines Transportati Maint of UG Lines Transportati	Maint of Line Transformers Maint of Line Transformers Lab Maint of Line Transformers Sup Maint of Line Transformers Tra Maint of Str Light, Signal Sys Maint of Str Light, Signal Sys Maint of Str Light, Signal Sys Maint of Str Light, Signal Sys
,	30-584-20-0000 30-584-20-5845 30-584-30-0000 30-584-30-5845 30-584-40-0000 30-584-40-5845	30-586-00-0000 30-586-10-0000 30-586-10-5865 30-586-20-0000 30-586-30-0000 30-586-30-5865	30-587-00-0000 30-587-10-0000 30-587-30-0000	30-588-00-0000 30-588-10-0000 30-588-10-5883 30-588-13-5882 30-588-20-0000 30-588-20-5881 30-588-30-5881	30-589-00-0000 30-589-20-0000 30-591-00-0000	30-591-00-000 30-591-10-0000 30-592-00-0000 30-592-10-0000 30-592-30-0000 30-592-30-0000 30-592-40-0000	30-593-00-0000 30-593-10-0000 30-593-10-5932 30-593-20-6000 30-593-20-5933 30-593-20-5933 30-593-30-5933 30-593-30-5933 30-593-30-5933 30-593-30-5933 30-593-40-0000	30-594-00-0000 30-594-00-5941 30-594-10-0000 30-594-20-0000 30-594-20-5941 30-594-20-5942 30-594-30-5942 30-594-30-5941 30-594-30-5941 30-594-40-0000	30-595-00-0000 30-595-10-0000 30-595-20-0000 30-596-00-0000 30-596-10-0000 30-596-10-0000 30-596-30-0000 30-596-30-0000 30-596-30-0000

		r	7						F				r	1				1		ľ	Ĩ	ĩ	1		1 1	1	· · · ·	B		· · ·					<del></del>				
	% Budget Increase	644%	83%	31%		%6			%0	0% 11%	%0			, and a second se	20%	24%		11%		30%	jucc	22%	%0	-100%	-163%	-2%	163%	%0	%/9-	%0	0% 63%	%0	75%	-29% 81%	38%	20% -100%	%006	Item #2	2.
	Budget 2025	3,404	452,237	87	12,723	71,377	2,845	33,500	200	200 <b>121,073</b>			1,525	2,983 28,397 32,005	c02'70		259,859	140 46,434	5		25,000	26,953	5 000	000	-7,500	2,500 12,947	69,495	500	00000		49.376	3,500	88,919	1,900	4,701	510	5,000		
	2025 Budget vs 2024 Expected	-5%	63%	10%		8%			%0	0% 8%	-87%			400/	- 19.0	6%		4%		-27%	707	4%	0% - 35%	-100%	-1%	-100% 10%	10%	-48%	3%	%0	0% 28%	0%0	11%	%0C	13%	-100%	-62%	-4%	
	Budget 12/31/2024 2024	525	246,600	- 100	9,775	- 65,550 -	1	33,500 - -	200	200 <b>109,325</b>	1.525	, · ·		- - -	001'17	210,250		42,125 -	ı	- 19,175	- 22 125		5 500	500	12,000	2,500 13,250	26,450	500 A 500		-	30.250	3,500	50,904	1,050	3,398	425 25,000	500	18,500	'
	Expected 2024	3,604 500	278,158	86	11,566	63,547	2,799	33,233	200	200 111,760			12,130	2,712 25,816 40,657	100/04		238,188	140 44,706			34,322	25,916	7 700	-	(7,575)	- 11,770	63,177	963	00+'-		38.675	3,500	79,801 678	1,902	4,148	- 477	5,666 7.666	000	_
Thru Sept	YTD 12/31/2024 2024	3,004	229,427	- 17	10,242 64	52,956	2,333	18,395 - -		- 84,062			9,196	21,513	24120	- 007	198,490	117 37,255	1		34,322	- 25,916	- 4.700		(7,575)	- 9,808	52,647	803 1 076	-	ı	32.229	2,017	66,501 565	815	3,457		- 566 7 666	-	'
	Actual 12/31/2023 2023	- 6,277 1,572	- 293,389		10,440 164	-0+ 56,283	4,765	31,284 - -	·	- 102,935		(337) 98	(3,068) E 642	5,013 122,950 125,255	00464			- 67,105	<b>F</b>		19,468 -	23,924	3.992	1	(8,581)	- 7,597	37,163	1,490 -	ı	1,338	88 32,993	13,111	66,056 549	838	3,755		- 16 6/3		ı
	Actual 12/31/2022 2022	- 1,791 13	229,620		10,464 88	55,645	3,058	32,487 - 406	6,544	108,691		(314) -	4,471 15 562	10,003 44,125 63 846		- 100 12	/4,204 -	196 52,526	ı		24,026 -	21,367	- 4.358	I	(138,794) 17 503	9,469	24,581	210 9.910	5	18,033	- 26,907	3,274	58,151 281	1,050	4,139	0330 (66,672)	- 071	<u>.</u> '	,
	Actual 2021		Pl <u></u>	,	9,523	64,588	(; 30,039		ı	- 104,150			T		 		-   - 					1	` `	·	'	·   ·	·	•		'	'   '		'   '		1	.		'	•
COLUMBUS LIGHT DEPARTMENT Detailed Electric Operation and Maintenance Expenses Projected 2024 Year End for 2025 Budget		Maint of Meters Maint of Meters Labor Maint of Meters Supplies & Exp	Maintenance of Miscellaneous Distrib Pl Total Distribution Expenses	Customer Accounts Expenses Meter Reading Exp Meter Reading Exp Labor	Meter Reading Expenses (902-20) Meter Reading Exp Supplies & E Meter Reading Exp Transportati	Customer Records & Clct Exp Customer Records & Clct Exp	Customer Records & Clct Exp Di Accounting and Collecting Expenses (!	Customer Records & Clct Exp Su Customer Records & Clct Exp Su Customer Records & Clct Exp Su	Supplies and Expenses Uncollectible Accounts	Cust Svc & Informational Exp Total Customer Accounts Expenses	<u>Sales Expenses</u> Demonstrating and Selling Exp	Demonstrating and Selling Exp Demonstrating and Selling Exp	Demonstrating and Selling Exp Misc Sales Evn	Misc Sales Exp Supplies & Expe Total Sales Expenses	Administrative and General Expenses	Admin & General Salaries	ADMIN & GEN SALARIES - HOLIDA	Ofc Supplies and Exp Ofc Supplies and Exp Supplies	NEED TITLE Ofe Sumise and Eve Sumplies	Outside Svos Employed	Outside Svcs Employed Supplies Prop Insurance	Prop Insurance Supplies & Expe	Injuries and Damages Injuries and Damages Supplies	Employee Pensions and Benefits	Employee P&B Fringes Cleared	Employee P&B Holiday	Employee P&B School	Employee P&B Funeral/MISC Employee P&B Vac Pavout Benft	Special Sick - Covid-19	Employee P&B Burden/OH Cleared	Employee P&B WI Retirement	Employee P&B Clothing Allwance	Employee P&B Health Ins Emplovee P&B Life Ins	Employee P&B Cell Phone	Employee P&B Dental Ins	Employee P&B GASB 68	Regulatory Communission Exp Red Communission Exp S&F	Misc General Exp Misc General Exp	ואואנ ספוופומו באף אווווממו עטוופו
COLUMBUS LIGH Detailed Electric Or Projected 2024 Yes		30-597-00-0000 30-597-10-0000 30-597-20-0000		30-902-00-0000 30-902-10-0000	30-902-20-0000 30-902-30-0000	30-903-00-0000 30-903-10-0000	30-903-10-9033	30-903-20-0000 30-903-20-9031 30-903-20-9033	30-904-00-0000	30-906-00-0000	30-912-00-0000	30-912-00-9122 30-912-20-0000	30-912-20-9122 30-916-00-0000	30-916-20-0000		30-920-00-0000 30-920-10-0000	30-920-10-0000 30-920-10-9262	30-921-00-0000 30-921-20-0000	30-921-20-9122 30-921-20-9909	30-923-00-0000	30-923-20-0000 30-924-00-0000	30-924-20-0000	30-925-20-0000 30-925-20-0000	30-926-00-0000	30-926-00-9269 30-926-10-9261	30-926-10-9262	30-926-10-9264 30-926-40-9264	30-926-10-9266 30-926-10-9266	30-926-10-9999	30-926-15-9269 30-926-20-0000	30-926-20-9260	30-926-20-9266	30-926-20-9267 30-926-20-9268	30-926-20-9270	30-926-20-9271 30-926-20-9277	30-926-20-9273	30-928-00-0000 30-928-20-0000	30-930-00-0000 31 v hn_9350	2222-22 9

COLUMBUS LIGHT DEPARTMENT

	% Budget Increase		1188%				39%	12-300-34		56% 9%	-4%	%6	-1%	100%	11%		1%	56%	16%	%0	8%					169%	-100%	24%	100%	%0	100%	1085%	
	Budget 2025	23,555 13,000	5,870	52,000	28,191 75 000	000		36,939	7,500	839,848 7,810,935	46,684	7,857,619	508,206	60,000	568,206		236,447	54,349	4,990	7,565	303,351					93,000		-18,903	2,400	2,000	167,000	245,497	(92,537)
	2025 Budget vs 2024 Expected		4%				-4%			5% 19%	69%	19%	-1%	- 8%	- %0		11%	54%	-30%	-52%	12%					-7%	i0//\IC#	119%	-2%	%0	%0	157%	-113%
	Budget 12/31/2024 2024			12,500			32,000	1		538,402 7,171,977	48,718	7,220,695	513,339		513,339	,	234,780	34,836	4,283	7,565	281,464		.		ı	34,550	(575)	(15,250)		2,000		20,725	137,973
	Expected 2024	24,938 13,019		50,954	29,846 73 780	000		39,108	7,287	802,077 6,569,144	27,681	6,596,824	513,339	55,000	568,339		212,958	35,391	7,155	15,607	271,112					99,737		(8,640)	2,460	2,000	·	95,557	721,246
Thru Sept	YTD 12/31/2024 2024	- 20,781 10,849	- 007 07	42,462	24,871 55 335		650	32,590	5,466	662,291 5,563,817	27,681	5,591,498	310,000	40,000	350,000		191,000	35,391	4,084	8,042	238,517			ı	ï	74,803		(8,700)	1,826	'	,	67,929	(65,614)
	Actual 12/31/2023 2023	- 29,336 13,862	- 10.00	39,000	31,616 44.538	(2,370)		41,244	3,947	746,192 7,231,389	48,718	7,280,107	505,551	56,138	561,689	ı	212,958	37,388	4,752	7,558	262,657		(582)	(221)	(200)	101,449		(10,100)	2,568	11,340		104,255	(278,987)
	Actual 12/31/2022 2022	- 18,967 11,672	- 000 17	17,930	16,084 42.090	(871)	3,173	58,844	3,041	316,407 7,331,796	46,684	7,378,480	429,109	53,356	482,465		234,780	34,836	4,283	7,565	281,464	802	(3,145)	(1,195)	(410)	55,075	0	(13,100)	2,760	23,785	95,435	160,008	361,329
Projected 2024 Year End for 2025 Budget	Actual 2021		30-930-20-9351 Misc General Exp Supplies & Ex		30-933-10-0000 Vehicle Clearing Labor		30-932-00-0000 Maint of General Plt	30-932-10-0000 Maint of General Plt Labor	30-932-20-0000 Maint Gen Plant S&E	Total Administrative and General Ex	Taxes (Non-Tax Equivalent) 48,718	Total Operation and Maintenance Exp. 6,212,919	30-403-00-0000 Depreciation Expense	30-403-00-0001 Depreciation Expense Pole Rent	I otal I axes	30-408-00-0000 Taxes	30-408-20-4081 Taxes Property Tax Equivalent	30-408-20-4082 Taxes Social Security	30-408-20-4083 Taxes Gross Receipts Tax	30-408-20-4084 Taxes PSC Remainder Assessment	Total Taxes	NON-OPERATING REVENUES 30-415-00-0000 Rev from Merch Job & Cont Work	30-416-10-0000 Merch Job & Cont Wrk Labor	30-416-15-0000 Merch Job & Cont Wrk Burden/OH	30-416-30-0000 Merch Job & Cont Wrk Transport	30-419-00-0000 Interest and Dividends Income	30-426-00-0000 Oth Income Deductions	30-427-00-0000 Interest on Long-Term Debt	30-428-00-4280 Amort of Debt Disc and Exp	30-421-00-0000 Misc NonOper Income	30-421-00-4211 Gain/Sales Fixed Assets	Total Non-Operating/Misc Income	NET INCOME/(LOSS)

COLUMBUS LIGHT DEPARTMENT Detailed Electric Operation and Maintenance Expenses

	MATED JUJE		CIPIPROJECTS
	VALEN ZUZU		(\$1,352,626)
50-672-20-0000	Power Wash and Touch Up Elevated Storage (Tower Drive) (CIP)	s 12.500	\$12 500
50-662-20-6622	Annual Replcements (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	<b>\$</b> 17,635	
50-661-20-0000	CONTINGENCY REPAIR CASH	\$ 25,000	
50-663-20-0000	Water Meter Bench Tester w/Auto Stop	\$ 50,155	
50-662-20-0000	Trench Box large plus braces	\$ 9,720	\$3.240
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	
50-932-20-0000	Plant #1 Electric Heater	s 7,998	
50-662-20-0000	Kerf Cutter	\$ 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	\$26,100
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	S 11,760	\$11,760
50-921-20-0000	PRINTER/COPY MACHINE CONTRACT w/Rhyme	\$ 5,184	\$1,728
	BUDGET TOTAL "PROJECTS "WATER 2025	State of the state	\$331,250
「「「「「「「」」」」」」	CIP TOTAL WATER 2025	「日本」の	(\$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

Plant #2 Softener Reconditioning Plant #2 Softener Painting	Motor Control Center Replacement Iron Filter Automated Backwash Dehumidifier 1 of 4 Replacement Investigation and Site Selection	Land Acquisition Water Portion of Streets Projects
2025 2025	2025 2025 2025 2025 2025	2025 2025

\$298,906 Recondition the water softeners \$135,651 Repaint Interior of Vessels \$283,379 MCC Electrical Buckets and Panel Replacements \$283,000 Plant #2 \$18,164 Plant #2 \$42,436 Future Water Plant \$106,090 Future Water Plant \$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	Budget	
	2022	2023	2024	2024	2024	2024 Expected	2025	% Budget Increase
OPERATING REVENUES								-
Sales of Water Metered Sales								
Residential (4611)	749,523	770 164	610 220	925 620	1 572 500	2 0.0%	950 409	45.000/
Commercial (4610 & 4612)	217,397	770,164 194,634	619,229 161,897	825,639 215,862	1,572,500 211,600	3.00% 3.00%	850,408 222,338	-45.92% 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	49,525	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%
Total Metered Sales	1,101,393	1,115,144	916,475	1,221,966	1,929,880	3.00%	1,258,625	-34.78%
						0.0070		0111070
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%
Total Sales of Water	1,581,452	1,594,855	1,300,246	1,733,661	2,418,215	3.00%	1,785,671	-26.16%
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%
Total Operating Revenues	1,603,904	1,606,625	1,306,155	1,741,540	2,430,415	3.00%	1,793,786	-26.19%
OPERATING EXPENSES								
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%
Total Operation and Maintenance Expenses	756,409	930,947	670,748	882,144	799,713	28.06%	1,129,657	41.26%
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%
Total Operating Expenses	1,344,403	1,535,154	1,164,900	1,461,925	1,373,675	18.69%	1,735,107	26.31%
Operating Income	259,501	71,471	141,255	279,615	1,056,740	-79.0%	58,679	-94.45%
						:		
NON-OPERATING REVENUES								
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%
Total Non-Operating (Income)/Expense	(45,959)	(21,235)	(14,915)	(24,629)	(62,250)	-26.6%	(18,079)	-71.0%
NET INCOME/(LOSS)	213,542	50,236	126,340	254,986	994,490	74.36%	40,600	-95.92%

Item #2.

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

Thru Sept

% Budget Increase 619% 171% 13% 31%	2% 8% -26%	-39% -28% -33%	3% -48% 1% 2%	10%	%6-	525%	-62%		11%	87%		351%	2244%	-6%	%0 %0	110%	tem #2.
	39,117.20 487,928.50 1,785,670.97	3,827.64 4,287.55 8,115.19 1,793,786.16	35,509 222 655 5,000 41,386	74,000	49,726 15,000	7,998 1,382	13,090	7,800	193,971		4,840 104 25,000	14,429 6,740 50,000	- 2,591 50,155	991	12,000	49,608	20,000
2025 Budget vs 2024 Expected -90% 86% 52% 58% -58%	-1% 5% -39%	-68% -44% -55% -40%	12% -1% 3% 10%	39%	%9-	568%	-1%		-3%	444%		210%	1903%	2%	100% 0%	28%	
Budget 12/31/2024 2024 1,572,500.00 1,000.00 210,600.00 49,525.00 255.00 61,125.00 61,125.00 34,875.00 1,929,880.00	38,250.00 450,085.00 2,418,215.00	6,225.00 5,975.00 12,200.00 2,430,415.00	34,475.00 425.00 5,625.00 - - - 40,525	67,375.00 - -	71,250.00 - -	1,500.00	34,650.00		174,775	16,050.00		15,775.00 - -	2,250.00	13,875.00 -	· · ·	33,225.00 - -	
Expected 2024 825,638.52 6,979.08 6,979.08 8,184.92 670.68 67,084.84 44,524.83 1,221,966.28	37,977.87 473,716.99 1,733,661.13	3,716.16 4,162.67 7,878.83 1,741,539.96	39,221 225 666 4,815 44,927	53,144	50,553 18,159	1,405	200 13,307 17.461	63 7,873 7,564	169,729		106 5,400	14,669 8,264	- 2,634	1,008	11,723 1,115	50,433	3,953
YTD 12/31/2024 2024 619,228.89 5,234.31 156,662.56 51,138.69 503.01 50,313.63 33,393.62 916,474.71	28,483.40 355,287.74 1,300,245.85	2,787.12 3,122.00 5,909.12 1,306,154.97	29,416.06 - 187.68 554.76 3,611.19 33,770	- 39,857.82 -	42,127.19 13,619.29	- 1,170.96	- 149.96 11,089.39	47.50 5,904.44 5,673.25	134,191	,	- - 88.32 4,500.00	- 12,224.42 6,886.50	- - 2,195.20	- 839.80 -	9,769.46 929.00	- 42,027.82 -	3,294.22 -
Actual 12/31/2023 2023 8,191.94 186,441.69 62,108.76 715.50 57,592.44 29,930.46 1,115,144.44	37,968.00 441,742.40 1,594,854.84	5,809.52 5,960.50 11,770.02 1,606,624.86	37,422.11 429.61 5,707.20 43,559	- 77,394.11	43,282.62 41,206.14	- 1,233.90	- - 16,882.22 14.227.08	95.00 11,436.37 4,306.83	210,064	- -		- 6,471.73 10,816.64 -	- 203.38 1,776.79 4,736.94	- 684.84 -	18,301.51 929.00 -	508.72 40,060.30 197.06	- 18,334.01 30.91
Actual 12/31/2022 2022 6,528.95 6,528.95 210,868.44 49,168.49 229.50 57,339.08 27,736.04 1,101,393.33	37,660.09 442,399.15 1,581,452.57	4,823.04 17,629.00 22,452.04 1,603,904.61	36,782.23 - 638.53 1,085.00 - 177.13 29,521.00 <b>68,204</b>	- 80,678.64 -	- 44,547.46 37,495.40	- 1,528.01	- - 23,499.19 11.944.27	984.25 8,626.69 7,886.06	217,190	- - - -	81.20 -	- 9,006.35 13,354.52 -	- - 903.04 6,158.02 1,880.37	- 44.28 -	9,097.30 680.00 -	- 26,059.65 5,146.30	- 9,885.21 -
	Private Fire Protection Svc Public Fire Protection Svc Total Water Sales		Fumping Expenses /Svc Pub Author/Fuel Purchased /Svc to Oth/Pmp Labor & Exp /Svc to Oth/Pmp Labor & Exp La /Svc to Oth/Pmp Labor & Exp Su /Fertil Sales/Maint-Pmp Eqp La /Fertil Sales/Maint-Pmp Eqp La /Fertil Sales/Maint-Pmp Eqp Su	<u>Water Treatment Expenses</u> Chemicals Chemicals Supplies & Expenses CHEMICALS - METERED SALES RES Water Treatment Labor and Expenses	Oper Labor and Exp Oper Labor and Exp Labor Oper Labor and Exp Supplies & Oper Labor and Exp Transportat Operation Supplies and Expenses	22	Maint of Wtr Trtmt Eqp Maint of Wtr Trtmt Eqp Mainten Maint of Wtr Trtmt Eqp Labor/M Maint of Wtr Trtmt Eqp Labor/M	222	Water Testing - Notification Total Water Treatment Expenses	<u>Transmission and Distribution Expenses</u> Operation Supplies and Expenses Oper Supervsn and Engineer Oper Supervsn and Envineer Sun			Irrans and Dist Lines Exp Irrans Meter Exp Meter Exp-Install, Remove and Meter Exp Supplies & Expenses Meter Exp Transportation	Customer Installations Exp Customer Installations Exp Lab Water Testing-Notification Lab	Customer Installations Exp Sup Water Testing-Notification Sup Customer Installations Exp Tra	Misc Exp Misc Exp Labor Misc Exp Labor Indirect Work O Misc Evo Stord by	
50-461-60-4611 50-461-70-4610 50-461-70-4612 50-461-80-4612 50-461-80-4614 50-461-90-4615 50-464-00-0000	50-463-00-0000	50-470-00-0000 50-474-00-0000	50-623-00-0000 50-624-00-0000 50-624-10-0000 50-624-20-0000 50-633-00-0000 50-633-10-0000 50-633-20-0000	50-641-00-0000 50-641-20-0000 50-641-60-4611	50-642-00-0000 50-642-10-0000 50-642-20-0000 50-642-30-0000	50-651-00-0000 50-651-10-0000	50-652-00-0000 50-652-00-6521 50-652-10-6521 50-652-10-6522	50-652-20-0000 50-652-20-6521 50-652-20-6522		50-660-00-0000 50-660-20-0000	50-660-20-6601 50-661-10-0000 50-661-20-0000	50-662-00-0000 50-662-10-0000 50-662-20-0000 50-662-20-6622	50-663-00-0000 50-663-10-0000 50-663-10-6635 50-663-20-0000 50-663-20-0000 50-663-30-0000	50-664-00-0000 50-664-10-0000 50-664-10-6641	50-664-20-6641 50-664-20-6641 50-664-30-0000	50-665-00-0000 50-665-10-0000 50-665-10-6653 50-665-13-6651	50 <sup>50</sup>

	% Budget Increase			100%	3170/			-69%									14%														1331%				70274	0/2/+				197%		.76%				-64%				100%		%0	%0	-17%	%0	
	Budget 2025			32,034		743	12,500		2,521		1,457	470							11,760			4,401		2,215	1,594						(5 000)	1 430	31 110		Ī	6 207	160'0		30,000	370,091		(7 618)	144	10,251	150	(35,000)		52,279	75	20,000			200	40,482	250	
	2025 Budget vs 2024 Expected			2325%	-10%			%0									144%														-3%				338%	~~~~~				24%		12%				-28%				-8%		%0	-100%	8%	%0	
	Budget 12/31/2024 2024			. ,	3 175 0D			14,350.00	1	1		1	1	T	Į	,	17,250.00	325.00	,	ı		I	I	ı	I		,	1			1.925.00	1		,	6.350.00	00000		,		124,550		3.975.00	,		,	48,250.00	ı	,	-		•	•	200.00	52,425	250.00	
	Expected 2024			661 661		756	13,980		2,563		1,415	456							t al unit a state			4,474		2,151	1,547						(4.091)	1.454	31,111	-	Ī	6 503	1.816			164,762		(7.618)	146	9,953	125	(20,059)		44,255	52	21,758				48,612		<b>.</b> .
Thru Sept	YTD 12/31/2024 2024	.	,	550.43 550.43		629.76	11,650.00	,	2,135.99	•	1,179.13	380.34	,	ì	,		T	ı	ı	,		3,728.11	,	1,792.44	1,289.46	ı		ı	,		(3.409.00)	1.211.41	2.592.61			5 419 49	1.362.16	ı		113,818		(6.348.00)	121.71	8,293.98	104.10	(16,716.00)	ı	36,879.15	43.47	16,318.31				38,697	,	
	Actual 12/31/2023 2023	.		535.09	-	60.54	65.02	a,	3,590.49	14,038.46	5,304.54	19,820.24	160.00	4,162.50	544.17	3,836.54	,	ı	·	·		10,464.27	·	9,889.59	485.99	,	1,080.00	•	1,358.64		(8,240.00)	2,966.05	1		(2.502.95)	3 484 97	1,465.24	285.00	1,252.36	194,100		(15,340.00)	336.26	8,454.84	112.96	(40,372.00)	,	57,173.01	951.00	31,761.83	ı	·	-	43,078	ì	
	Actual 12/31/2022 2022	.	·		1	581.06	10,014.02		4,603.32	9,467.32	151.99	2,550.33	120.00	3,197.50	2,110.44	1,212.59	(673.36)	150.00	т	ı		7,600.13	,	27,281.31	515.85		35.00	I	3,102.93	ı	(1,023.00)	1,263.21	782.25			1.254.65	2,069.04	T	352.36	171,878		(5,024.00)	1,424.78	8,320.16	303.28	(46,526.00)	405.56	58,014.64	1,819.88	33,215.90	•	2,724.60		54,679		
		Misc Exp Supplies - Lead Later	Misc Exp Transportation	Rents Supplies & Expenses Rents Supplies & Expenses	Maint of Dist Resv & Standpipe	Maint of Dist Resv & Standpipe	Maint of Dist Resv & Standpipe	Maint of Trans and Dist Mains	Maint of Irans and Dist Mains	Maint of Irans and Dist Mains	Maint of Svcs	Maint of Svcs /Water Service B	Maint of Svcs Cross Connection	Maint of Svcs Water Locate	Water Locating (6/51) Service Breaks	Maint of Svcs Labor	Maint of Svcs Labor/ Water Ser	Maint of Svcs Supplies & Expen	Maint of Svcs Supplies & Expen	Maint of Svcs Supplies & Expen	Maint of Svcs Transportation	Maint of Svcs Transportation /	Maint of Svcs Inventory Alloca	Maint of Svcs Inventory Alloca	Maint of Meters	Maint of Meters Labor	Maint of Meters Supplies & Exp	Maint of Meters Transportation	Maint of Hydrants	Maint of Hydrants Labor	Maint of Hydrants Supplies & E	Maint of Hydrants Transportati	Maint of Hydrants Inventory AI	Total Transmission and Distribution Expenses	Customer Accounts Expense	Meter Reading Exp	Meter Reading Exp Labor	Meter Reading Exp Supplies & E	Meter Reading Exp Transportati	Customer Records & Clct Exp	Customer Records & Clct Exp Di	Customer Records & Clct Exp La	Customer Records & Clct Exp Di	Customer Records & Clct Exp Su	Customer Records & Clct Exp Su		Cust Svc & Informational Exp	I DIAL CUSTOFILE ACCOUNTS EXPENSE	Sales Exp	<u>Administrative and General Expenses</u>						
		50-665-20-6652	50-665-30-6651	50-666-20-0000 50-666-20-0000	50-672-00-0000	50-672-10-0000	50-672-20-0000	50-673-00-0000	50-673-10-0000	50-673-10-6731	50-673-20-0000	50-673-20-6731	50-6/3-30-0000	50-6/3-30-6/31	50-6/3-40-0000	50-51-51 50-51-51 50-51-51 50-51-51 50-51-51 50-51-51 50-51 51 51 51 51 51 51 51 51 51 51 51 51 5	2000-00-9/9-09	50-6/5-00-6/51	50-6/5-00-6/52	50-675-00-6753		50-6/5-10-0000	50-675-10-6751	50-675-20-0000	50-675-20-6751	50-675-20-6752	50-675-30-0000	50-675-30-6751	50-675-40-0000	50-675-40-6751	50-676-00-0000	50-676-10-0000	50-676-20-0000	50-676-30-0000	50-677-00-0000	50-677-10-0000	50-677-20-0000	50-677-30-0000	50-677-40-0000			50-902-00-0000	50-902-10-0000	50-902-20-0000	50-902-30-0000	50-903-00-0000	50-903-00-9033	50-903-10-0000	50-903-10-9033 50 500 50 50 5050	50-903-20-0000 50-003-20-0000	50-903-20-9031 50-004-00-0000	50-904-00-0000	0000-00-008-00		50-910-00-0000	

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

Thru Sept

	-1%		-8%			135%		44%		39%		-164%	-31%	-100%	86%	-12%		lten	n #2.
		147,213		26 728		$\frac{1}{1}$	60,000	17.500			3,760	(3,856)	5,466	'	22,130	7,500	1,800		
			L T			I T							  -			L T		I T	
	10%		-31%			3%		2%		%0		255%	-44%	-100%	28%	-19%	13%	%0	%0
	148,783.00	î	29,125.00	ſ	ı	25,500.00	ı	12,125.00	1	2.700.00		5,985.00	7,875.00	2,750.00	11,875.00	8,500.00	500.00		
ı	1	134,396	253	38.128	84		58,355		17,228		3,760	(3,856)	5,466		16,585	7,147	1,861		
	,	111,996.44	189.78	28,595.64	62.67		43,766.61	ı	17,277.61	1	3,133.41	(3,213.00)	(4,554.89)	ı	13,820.64	5,955.49	1,550.59		,
	,	128,421.63	1,446.72	36,305.97	а	ı	77,582.75	Ţ	15,949.39	r	2,661.20	(7,756.00)	(5,526.61)	ī	11,608.12	3,954.02	1,489.68	873.40	1
		69,863.38	,	33,438.57	·	ı	42,291.31	ı	14,244.45	,	2,905.20	(3,908.00)	(65,235.79)	17,578.30	11,016.20	8,678.71	493.04	10,177.28	·
<u>Administrative and General Expenses</u>	Admin & General Salaries	Admin & General Salaries Labor	Ofc Supplies and Exp	Ofc Supplies and Exp Supplies	Ofc Supplies and Exp Supplies	Outside Svcs Employed	Outside Svcs Employed Supplies	Prop Insurance	Prop Insurance Supplies & Expe	Injuries and Damages	Injuries and Damages Supplies	Employee Pensions and Benefits	Employee P&B Fringes	Employee P&B Sick Payout	Employee P&B Holiday	Employee P&B School	Employee P&B Funeral/MISC	Employee P&B Vacation Payout	Special Sick-Covid-19
	50-920-00-0000	50-920-10-0000	50-921-00-0000	50-921-20-0000	50-921-20-9999	50-923-00-0000	50-923-20-0000	50-924-00-0000	50-924-20-0000	50-925-00-0000	50-925-20-0000	50-926-00-0000	50-926-00-9269	50-926-10-9261	50-926-10-9262	50-926-10-9264	50-926-10-9265	50-926-10-9266	6666-0 <sup>34</sup> 05

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

אבמובת במבה וכמו בוות והו במבד התתקבו			
- 202 10			
2020			
Jania			

_																										$\square$																
2025 Budget vs 2024 Expected	%0	%0	7%	-3%	23%	-14%	%6	~9-	8%	%0		%0		67%					%66			-1%		-14%	-11%	-38%	%6-	%0	100%	-13%	268%	-11%	5%	%0	16%		89%	-100%	-8%	100%	100%	100%
Budget 12/31/2024 2024	ī		20,525.00	3,050.00	50,904.00	500.00	1,350.00	3,398.00	425.00			100.00	T	22,500.00		ı		1	ī	ï		ť	ı	358,470	750,995	48,718	799,713	304,099.00		304,099	10,258.00	235,022.00	23,248.00	1,335.00	269,863		3,500.00	3,500.00	(69,250.00)			•
Expected 2024			21,972	2,956	66,474	439	1,476	3,204	460			100			4,945	3,931			780	17,738	6,139	160	8,507	418,687	846,717	35,427	882,144	304,876.80	43,200	348,077	(6,101)	212,073	24,397	1,335	231,704		31,000	-	(64,400)	7,901	25	845
YTD 12/31/2024 2024	1		18,310.32	2,436.50	55,395.39	365.70	1,230.00	2,669.78	343.76		Ĩ.	,	ı	ı	4,121.00	3,275.60	ï	i	650.30	14,782.00	5,115.50	157.06	7,089.45	334,523	654,998	15,750	670,748	254,064.00	36,000.00	290,064	(4,576.00)	187,000.00	20,330.57	1,333.32	204,088		25,833.25	,	(48,300.00)	5,926.00	18.64	1,606.89
Actual 12/31/2023 2023	8,474.32	(1,162.50)	20,707.96	805.32	61,318.03	363.72	1,437.50	3,553.13	461.04	,		,			7,168.48	6,574.17	968.65	L	ı	16,389.29	4,134.06	28.88	11,552.49	409,785	900,586	30,361	930,947	330,618.00	46,659.00	377,277	(11,052.00)	212,073.00	23,539.76	2,369.53	226,930		32,296.37	ĩ	(62,850.00)	8,343.00	34.35	941.32
Actual 12/31/2022 2022	3,764.89	1,250.00	17,746.76	2,864.98	67,081.83	416.17	1,275.00	4,688.15	603.27	(38,949.00)	ж	ï	,	ï	6,212.67	3,840.85	257.62		157.75	14,025.06	3,357.39	(3,209.97)	6,449.01	233,375	745,325	14,325	759,650	308,955.00	44,017.00	352,972	(10,258.00)	235,022.00	23,247.57	1,334.93	249,347		10,048.60	ï	(65,550.00)	8,976.00	1.05	564.63
	Employee P&B Burden/Overhead	Employee P&B Supplies & Exp	Employee P&B WI Retirement	Employee P&B Clothing Allwance	Employee P&B Health Ins	Employee P&B Life Ins	Employee P&B Cell Phone	Employee P&B Dental Ins	Employee P&B Vision	Employee P&B GASB 68	Special Sick-Covid-19	Regulatory Communission Exp	Regulatory Communission Exp Su	Misc General Exp	Misc General Exp Labor	Misc General Exp Supplies & Ex	Misc General Exp Other General		Maint of General Plt	Maint of General Plt Labor	Maint of General Plt Supplies	Transportation Equip Maintenan	Transportation Equip Maintenan	Total Administrative and General Expenses	Total Operation and Maintenance Expenses-PSC	Taxes (Non-Tax Equivalent)	Total Operation and Maintenance Expenses	Depr Exp	Depr Exp Pole Rent	Total Depr Exp	Taxes	Taxes Property Tax Equivalent	Taxes Social Security	Taxes PSC Remainder Assessment	Toal Taxes	<u>NON-OPERATING REVENUES</u> Revenues from Merchandising, Jobbing & Contract Costs & Expenses of Merchandising, Jobbing, etc	Interest and Dividends Income	Misc NonOper Income Contrib's	Interest on Long-Term Debt	Amort of Debt Disc and Exp Amo	Oth Interest Exp	Approp of Income to Muni Funds
	50-926-15-9269	50-926-20-0000	50-926-20-9260	50-926-20-9266	50-926-20-9267	50-926-20-9268	50-926-20-9270	50-926-20-9271	50-926-20-9272	50-926-20-9273		50-928-00-0000	50-928-20-0000	50-930-00-0000	50-930-10-0000	50-930-20-0000	50-930-20-9300 50 030 20 0251	100-930-20-930	50-932-00-0000	50-932-10-0000	50-932-20-0000	50-933-00-0000	50-933-10-0000					50-403-00-0000	50-403-00-0001		50-408-00-0000	50-408-20-4081	50-408-20-4082	50-408-20-4084			50-419-00-0000	50-421-00-0000	50-427-00-0000	50-428-00-4280	50-431-00-0000	50-439-10-0000

-28%

34,841

22%

1,129,657

25% 46%

100%

5,870 500 17,448 31,133 200 8,368 8,368 **448,636** 

100%

**0%** 100% 0%

304,877 43,200 **348,077** 

Thru Sept

Budget 2025 -9% 13% 0%

,093 480

11%

651 1,500

0% 30%

22,637 3,050 55,901

0%

-34%

4,864 4,100

%0

100

100% 100% -27% -80% 786% -100% -16% (18,078.91) 25 845 31,000 (57,850) 40,600 **100%** 153% %0 - (62,250.00) 207,613 845 (24,628.91) 207,075

-159% 0% 15% 11%

(6,101) 235,465 26,675 1,335

257,373

\_\_\_\_ 1,606.89 (14,915.22) 189,173 941.32 (21,234.96) 205,695 564.63 (45,959.72) 203,387

Total Non-Operating Revenues (Expenses)

NET INCOME/(LOSS)

	CENTED JUJE			CIP/PROJECTS
11日 日本 日本 日本 日本	OLVEN 2020		ALL ALL	(\$2,148,570)
BOND	2023 CHEVROLET 5500 HOIST TRUCK (Ehlers)	\$	(149,267)	(\$149,267)
60-831-00-0000	Trench Box large plus braces	¢	9,720	\$3,240
60-820-20-0000	MEUW	¢	14,500	\$4,840
60-930-20-9351	RAIN GEAR PPE/SAFETY BUDGET	ь	8,000	\$8,000
60-832-20-0000	Bobcat Hydraulic Breaker	Ь	13,300	\$4,434
60-832-20-0000	Bobcat E48 w 18"30" & Ripper	Ь	78,298	\$26,100
60-833-00-0000	JOHN DEERE 624P RENTAL 2025 ONLY	ь	16,000	\$16,000
60-826-00-0000	WASTEWATER CHEMICALS	ь	214,600	\$214,600
60-831-00-0000	COLSYS EQUIP/LAB EQUIP/SUPPLIES/SHIP (est)	ь	50,000	\$50,000
60-827-00-0000	PLANT LAB EXPENSES	Ь	40,000	\$40,000
60-834-00-0000	PLANT CONTINGENCY PUMP REPLACEMENT (est)	Ь	35,000	\$35,000
60-834-00-0000	ENG/CONSULT/PRO-MAN (est)	ь	75,000	\$75,000
60-834-00-0000	HVAC BASSETT MECH CONTRACT	Ь	39,036	\$39,036
60-834-00-0000	MUFFIN MONSTER NOT TO EXCEED (est)	ь	28,000	\$28,000
60-834-00-0000	INFLUENT PUMP FLUSH VALVES	ь	10,000	\$10,000
60-827-00-0000	CHEM SCAN PHOS REDUCTION PROCESS	ь	75,000	\$75,000
60-834-00-0000	MLSS CHANNEL AERATION/MIXING (est)	ь	15,000	\$15,000
60-833-00-0000	LAND APPLICATION/CONTRACT SERVICES	ь	21,000	\$21,000
60-421-00-4211	SALE OF CHEVY 2500 & FORD EXPLORER	ω	(12,500)	(\$12,500)
60-921-00-0000	PRINTER/COPY MACHINE CONTRACT w/Rhyme	ь	2,256	\$2,256
	BUDGET TOTAL "PROJECTS " SEWER 2025	10	Same and	\$655,006
	CIP TOTAL SEWER 2025			(\$2,297,837)

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

2025 Wastewater Hoist Truck\*
2025 Comprehensive Study on FOG
2025 Collection System Sampling/Testing/Jetting/Etc
2025 Birdsey Lift Station (Control Panel)
2025 Street Construction Projects
2025 Street Construction Projects
2025 Rehab/Rebuild of Sand Filter System
2025 River Level Meter & Effluent Sampling System
2025 Biosolids Handling/Project Design and Planning
2025 PLC/Fiber Installation Upgrade

\$149,267 \$100,000 \$300,000 \$75,000 \$110,000 \$100,000 \$450,000 \$450,000 \$703,570 \$703,570 \$175,000

#### Wastewater Revenue and Expenses Projected 2024 Year End for 2025 Budget Thru July Budget Actual Actual YTD Expected Budget 2025 Budget vs 2024 2022 2023 2024 2024 2024 Expected **OPERATING REVENUES** Wastewater Revenue: Metered Sales Residential 891,685 1,001,917 752,300 1,003,067 1,015,700 56.00% 1 Commercial 339,321 337,880 268,792 358,389 392,700 56.00% Industrial 101,120 123,735 70,387 93,849 94,500 56.00% Public Authority 25,744 29.842 29,442 39,256 32,000 56.00% Service to other systems 121,664 121,603 116,466 139,759 150,000 56.00% **Total Wastewater revenues** 1,479,534 1,614,977 1,237,387 1,634,321 1,684,900 280.00% 2 Other operating revenues: Forfeited Discounts (470) 3,160 4,214 ---Miscellaneous 92,140 122,845 134,370 155,467 171.000 Total operating revenues 1,571,674 1,737,822 1,374,917 1,794,001 1,855,900 54.87% 2. **OPERATING EXPENSES Operation and Maintenance Expenses Operation:** Supervision and labor 132,580 197,407 29,941 35,929 148.99% -Power and fuel 99,632 98,181 66,477 79,773 77,000 -30.00% Other operating supplies, expense 80,048 75,072 24,398 29,278 64,000 -100.00% Transportation 60-828-10-0000 5,102 3,999 679 815 679 0.00% Chemicals 97,903 96,629 101,812 122,174 98,000 75.65% **Total Operation** 413,814 472,739 223,307 267,969 239,679 94.64% Maintenance: Collection system 59,684 48,536 34,655 41,586 70,693 124.48% Pumping equipment 26,961 29,518 25,761 30,913 21,625 195.58% Treatment and disposal plant equipment 132,268 153,547 17,573 21,087 49,833 0.00% General plant strucctures and equipment 26,521 40,380 156,687 188,025 431,237 111.74% Total Maintenace 245,434 271,981 234,676 281,611 573,388 431.81% **Customer Accounts** Accunting and collecting 107,400 11,980 13,462 16,155 113,862 61.48% Administrative and general: Salaries & Benefits 114,937 140,816 186,172 223,406 186,172 77.24% Office supplies 785 1,330 13,433 16,119 6,400 36.48% Outside services employed 92,130 63,467 137,922 165,506 442,000 141.68% Insurance 28,853 31,434 32,621 33,340 31,500 2.88% Miscellaneous 8,364 10,995 6,017 7,252 15,500 115.81% Vehicle 15,208 16,000 8,872 5.21% 245,069 248,042 Total administrative and general 385,037 460,832 697,572 91.81% Total operation and maintenance 1,011,717 1,004,742 856,481 1,026,567 1,624,501 98.56% 2 Depreciation: Depreciation 406,843 406,843 0.00% -Taxes 20,078 24,094 62.83% 26,140 Total operating expenses 1,011,717 1,004,742 856,481 1,433,410 2,031,344 73.32% 2 Operating income 559,957 733,080 518,436 360,592 (175, 444)-18.48% NON-OPERATING REVENUES Interest Income (419) 42,712 51,254 93,000 -18.06% Interest Expense (431) (197,402) (197,402) 8.97% -Other Non-Operating Income (421) 78 94 13310.64% Total Non-Operating (Income)/Expense 42,790 (146,054)(104, 402)9.89%

42,790

(146,054)

(104,402)

-39.90%

## COLUMBUS WASTEWATER DEPARTMENT

NET INCOME/(LOSS)

Item #2.

Budget	
	% Budget
2025	Increase
1,564,785	54.06%
559,087	42.37%
146,405	54.93%
61,240	91.38%
218,024	45.35%
2,549,541	288.08%
2,349,341	200.00 %
6,573	
222,267	
2,778,381	49.71%
-1	
89,459	100.00%
55,841	-27.48%
115,000	79.69%
1,919	182.62%
214,600	118.98%
476,819	98.94%
02 254	22.05%
93,354	32.05%
91,373	322.53%
68,674	37.81%
398,126	-7.68%
651,527	13.63%
00.007	77 000/
26,087	-77.09%
005 074	440.000
395,974	112.69%
22,000	243.75%
400,000	-9.50%
34,300	8.89%
15,650	0.97%
16,000	0.00%
883,924	26.71%
,038,357	25.48%
<u></u>	
406,843	0.00%
39,232	50.08%
,484,432	22.30%
293,949	-267.55%
200,040	201.0070
42,000	-54.84%
(215,105)	8.97%
12,606	100.00%
(160,499)	53.73%
133 450	222 020/
133,450	-227.82%

COLUMBUS WA Detailed Wastew Projected 2024 Y	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	Budget 12/31/2024	2025 Budget vs 2024	Budget	% Budget Increase
60-480-60-0000 60-480-70-0000 60-480-80-0000 60-480-90-0000	Metered Sales to Customers-RES Metered Sales to Customers-COM Metered Sales to Customers-IND Metered Sales to Customers-MUL	2022 	2023	2024 752,300.38 188,151.47 70,386.78 80.640.59	2024 1,003,067.17 250,868.63 93,849.04 107 520 79	2024 1,015,700.00 392,700.00 94,500.00	Expected 56% 56% 56%	2025 1,564,784.79 391,355.06 146,404.50	54% 0% 0%
60-482-00-0000 60-483-00-0000	Svc to Pub Authorities Total			29,442.36 1,120,921.58	39,256.48 39,256.48 1,494,562.11	32,000.00 1,534,900.00	56% 56%	61,240.11 61,240.11 2,331,516.89	91% 40%
60-483-00-1100 60-483-00-1200	ove to Other Sys-Elba Sve to Other Sys-Elba Sve to Other Sys-Fall River			- 11,109.10 105,356.64	- 13,330.92 126,427.97	- 10,000.00 140,000.00	56% 56%	- 20,796.24 197,227.63	108% 41%
	Total Other Sewer Total Sewer Utility-Public Charges			116,465.74 1,237,387.32	139,758.89 1,634,320.99	150,000.00 1,684,900.00	112% 84%	218,023.87 2,549,540.75	74% 57%
60-485-00-0000	Cust Forfeited Disc Total			3,160.13 3,160.13	4,213.51 4,213.51		56%	6,573.07 6,573.07	100%
60-483-00-1300 60-483-00-1400	Svc to Other Sys-Water Qual Tr Svc to Other Sys-To Discharge	. ,		65,109.00 47,685.41	65,109.00 57,222.49	66,000.00 53,500.00	1% 56%	- 66,000.00 89.267.09	0% 67%
60-483-00-1500 60-487-00-0000 60-487-00-0000	Svc to Other Sys-High Streng D Misc Oper Rev Misc Oper Part/Connection Face			17,969.22 2,405.97	26,953.83 4,124.52	46,500.00	123% -3%	60,000.00 4,000.00	29% 100%
	Total Miscellaneous Revenue Total Operating Revenue			1,200.00 134,369.60 1,374,917.05	2,007.14 155,466.98 1,794,001.49	a,000.00 171,000.00 1,855,900.00	40% 103%	3,000.00 222,267.09 2,778,380.91	-40% 39% 150%
60-820-10-0000 60-820-20-0000	<u>Supervision and Labor</u> Supervsn and Labor L Supervsn and Enginerring supp		, ,	29,940.57	35,929.00 -		136% 0%	- 84,619.00 4 840 00	100% 100%
	Total Pumping Expenses	.		29,941	35,929		%0	89,459	148.99%
60-821-00-0000 60-822-00-0000	Pwr and Fuel for Pmping Pwr and Fuel-Aeration Eqp Total Pumping Expenses	· .   •	· . '	- 66,477.18 <b>66,477</b>	79,772.62 <b>79,773</b>	- 77,000.00 77, <b>000</b>	-30%	55,840.83 <b>55,840.83</b>	<b>-27%</b> -30.00%
60-826-00-0000	<u>Water Treatment Expenses</u> Water Treatment Labor and Expenses Oth Chemicals-Sewage Trtmt Total			101,812.03 <b>101,812</b>	122,174.44 122,174	98,000.00 98, <b>000</b>	76% 76%	214,600.00 214,600.00	119% 75.65%
60-827-00-0000 60-827-00-1000	Oth oper Supplies and Exp Oth Oper Supplies & Exp-Wa/Ph <b>Total</b>	· . '	· . '	24,397.94 - <b>24,398</b>	29,277.53 	19,000.00 45,000.00 <b>64,00</b>	293% -100% <b>193</b> %	115,000.00 - <b>115,000.00</b>	<b>505%</b> -100% 292.79%
60-828-10-0000	Transportation Exp Labor Total	·   ·		679.01 679	815.00 815	679.01 679	135% 135%	1,919.00 <b>1,919.00</b>	<b>183%</b> 135.46%
60-831-00-0000 60-831-10-0000 60-832-00-000	Maint of Sewage Clction Sys Maint of Sewage Clction Sys L Total	· . '	· .	20,461.76 14,193.38 <b>34,655</b>	24,554.05 17,032.00 <b>41,586</b>	56,500.00 14,193.38 <b>70,693</b>	117% 136% <b>252%</b>	53,240.00 40,114.00 <b>93,354.00</b>	<b>-6%</b> 183% 124.48%
60-832-00-0000 60-832-10-0000 60-832-20-0000 60-832-20-0000	Maint-Clct Sys Pmp Eqp Maint-Clct Sys Pmp Eqp L Rentals Total	· · ·  '	· · ·	15,910.82 9,850.30 - <b>25,761</b>	19,092.98 11,820.00 - <b>30,913</b>	11,775.00 9,850.30 - <b>21,625</b>	57% 136% <b>193%</b>	30,000.00 27,839.00 33,534.00 <b>91,373.00</b>	155% 183% 100% 195.58%
60-833-00-0000 60-833-10-0000	Maint-Trtmt, Dispose Plt Eqp Maint-Trtmt, Dispose Plt Eqp L <b>Total</b>	• • • •		6,365.39 11,207.20 <b>17,573</b>	7,638.47 13,449.00 <b>21,087</b>	17,000.00 11,207.20 <b>49,833</b>	384% 136% <b>52</b> 0%	37,000.00 31,674.00 <b>68,674.00</b>	118% 183% 225.66%
60-834-00-0000	Maint-Genl Plt Struct & Eqp Total		,   ·	87,305.59 <b>87,306</b>	104,766.71 <b>104,767</b>	361,855.00 <b>361,855</b>	93% <b>93</b> %	202,036.00 <b>202,036.00</b>	<b>-44%</b> 92.84%
60-834-10-0000	Maint-Genl Plt Struct & Eqp L Total Total Water Treatment Expenses			69,381.74 69,381.74 361,565.16	83,258.00 83,258.00 433,878.18	69,381.74 69,381.74 736,066.93	136% 136% 1597%	196,090.00 196,090.00 983,046.00	<b>183%</b> 1.36 1.27

-93% 115%	21%	293% -100% 0	-10% 1	-5% 100 <u>%</u> 1	Utem #2.
7,000.00 19,087.00	224,935.00 224,935.00	22,000.00 <b>22,000.00</b>	400,000.00 <b>400,000.00</b>	30,000.00 4,300.00 <b>34,300.00</b>	11,776.00 - 14,131.00 -
27% 79% 605%	1%	37% -100% <b>-60%</b>	142% <b>167%</b>	3% 0% <b>-6%</b>	55% 0% 0% 0%
105,000.00 8,862.15 113.862	186,172.02 186,172	5,600.00 800.00 6,400	442,000.00 442,000	31,500.00 3 <b>1,500</b>	- - 15,900.00
5,519.83 10,635.00 16,155	223,406.00 223,406	16,044.24 75.19 <b>16,119</b>	165,506.34 <b>165,506</b>	29,023.73 4,316.40 <b>33,340</b>	7,576.00 12,549.34
4,599.86 8,862.15 13.462	186,172.02 186,172	13,370.20 62.66 <b>13,433</b>	137,921.95 <b>137,922</b>	29,023.73 3,597.00 <b>32,621</b>	6,313.38 - 10,457.48 -
		• • •			
· . ·		, . ·			
Customer Accounts Expense Customer Records & Clct Exp Customer Records & Clct Exp L Total Customer Accounts Expense	<u>Administrative and General Expenses</u> Admin & General Salaries L Total	Ofc Supplies and Exp Ofc Supplies & Exp- Iss/Prem/P <b>Total</b>	Outside Svcs Employed Total	Property Insurance Injuries and Damages <b>Total</b>	Employee P&B Holiday Employee P&B Sick Leave Employee P&B School Employee P&B Funeral Employee P&B Vision Insurance
60-903-00-0000 60-903-10-0000	60-920-10-0000	60-921-00-0000 60-921-00-1000	60-923-00-0000	60-924-00-0000 60-925-00-0000	60-926-10-9262 60-926-10-9263 60 <u>-926-1</u> 0-9264 60 <u>8</u> 0-9265 60 0-6272

ses ú COLUMBUS WASTEWATER DEPARTMENT Detailed Wastewater Operation and Maintenan Projected 2024 Year End for 2025 Budget

Detailed wastewater Operation and Maintenance Expense		
L L		
alle		
E	et	
Nd	gpng	
alla	Projected 2024 Year End for 2025 Budge	
	n 20	
helo	nd fo	
5	ш	
Walt	Yea	
avia	024	
	sd 2	
alla	ecte	
Ĕ	Pro	

Adual Employee PG3 W1 Retrement Employee PG3 W1 Retrement Employee PG3 M1				Thru Sept					
Actual         Artual         VTD         Expected         Budget         Budget         Budget         Budget         Substrate         2034         2034         2034         2035         Budget         Substrate         2035         Mort         2035         Mort         2035         Mort         2035         Budget         Substrate         2035         Mort         2035         Budget         Substrate         2035         Mort         2035         2016         2035         2016         2035         2016         2035         2016         2035         2016         2035         2016         2035         2016         2035         2016         2035         2016         2035         2016         2035         2016         2035         2016         2035         2016         2035         2016         2035         20				-			2025		
2022         2024         2024         2024         2024         2025         2036         2035         2036         2035         2036         2035         2036         2035         2036         2035         2036         2035         2036 <th< th=""><th></th><th>Actual 12/31/2022</th><th>Actual 12/31/2023</th><th>YTD 12/31/2024</th><th>Expected</th><th>Budget 12/31/2024</th><th>Budget vs 2024</th><th>Budget</th><th>% Budget Increase</th></th<>		Actual 12/31/2022	Actual 12/31/2023	YTD 12/31/2024	Expected	Budget 12/31/2024	Budget vs 2024	Budget	% Budget Increase
Image: Free bare in the section of the sect		2022	2023	2024	2024	2024	Expected	2025	
F         1,830.27         1,830.27         1,830.27         1,830.27         2,000.00           F         F         68,4005         82,300.00         72,018.05         2,195         2,310.00           F         F         83,4005         83,30.00         53,110.00         7,95         5,310.00           F         F         83,30.00         53,84.4         4,354.00         -         196,00.00         55,10.00           F         F         5,328.45         4,354.00         -         10%         5,510.00           F         F         -         111.053         13,2,088         130,818         2,760.00         5,710.00           F         F         -         111.053         13,2,088         130,010         0%         5,100.00           F         F         F         1,10,53         1,2,50.00         5,60.00         5,60.00           F         F         F         1,14,83         1,5,50.000         5%         7,50.000           F         F         F         5,60.00         5%         7,50.000         5%         7,50.000           F         F         F         F         1,48.63.50         1,5,50.000         5%         7,50.0	ee P&B WI Retirement		,	18,467.42	22,161.00	22,766.25	56%	34,621.00	52%
Fraction         83,000         72,018,05         89,300         63,361         152%         99,379,00           735,97         88,300         63,361         152%         2,316,00	se P&B Clothing Allowanc	ı	·	1,830.27	1,830.27	,	6%	2,000.00	100%
Total         Total <th< td=""><td>ee P&amp;B Health Insurance</td><td>'</td><td>·</td><td>68,340.65</td><td>82,009.00</td><td>72,018.05</td><td>21%</td><td>99,379.00</td><td>38%</td></th<>	ee P&B Health Insurance	'	·	68,340.65	82,009.00	72,018.05	21%	99,379.00	38%
Image: constant of the section of the sectin of the section of the sectin	ee P&B Life Insurance		,	735.97	883.00	633.61	162%	2,316.00	266%
Fraction         5,210,00         5,212,00         5,212,00         5,212,00         5,212,00         5,212,00         5,212,00         5,212,00         5,212,00	ee P&B Cell Phone	ï		805.00	966.00		1%	980.00	100%
F         F	ee P&B Dental Insurance	,	ı	3,628.45	4,354.00		20%	5.210.00	100%
Image: constraint of the sector of	ee P&B Vision Ins	,	,	474.08	569.00		10%	626.00	100%
Internet         Interne         Internet         Internet	se Pen & Ben GASB 68	ı	ı				%0		%0
Trining         132,898         130,818         -2%         111,033.00           1         -         -         5,957,41         7,148,89         15,500,00         5%         7,500,00           1         -         -         -         -         -         -         7,600,00           1         -         -         -         -         -         -         0%         8,000,00           1         -         -         -         -         -         0%         8,000,00           1         -         -         -         -         -         -         0%         8,000,00           1         -         -         -         -         -         -         -         0%         8,000,00           1         -         -         -         -         -         -         -         0%         15,000         0%         16,000,00         0%         16,000,00         0%         16,000,00         0%         16,000,00         0%         16,000,00         0%         16,000,00         0%         16,000,00         0%         16,000,00         0%         16,000,00         0%         16,000,00         0%         16,00,00         <	Exp GASB 75		,	,	ı	19,500.00	-100%	a.	-100%
Image: state in the s			•	111,053	132,898	130,818	-2%	171,039.00	7
al Expenses 	sneral Exp	ľ	•	5,957.41	7,148.89	15,500.00	5%	7,500.00	-52%
al Expenses 	eneral Exp - Labor	·	,			,	%0	ı	%0
Iterponses         -         -         60.00         102.86         -         46%         150.00         1           -         -         -         15,208.35         15,000.00         5%         16,000.00         1           -         -         14,888.95         22,460.10         31,500.00         40%         31,650.00         0           -         -         -         14,888.95         22,460.10         31,500.00         40%         31,650.00         0           -         -         -         496,089.21         583,729.61         828,389.33         40%         31,650.00         0           -         -         -         -         406,843.00         406,843.00         0         910,011.00         0           -         -         -         -         406,843.00         0%         466,843.00         0         910,011.00         0           -         -         -         -         24,094.00         26,140.36         8%         39,232.00         0           -         -         -         -         24,094.00         26,140.36         8%         39,232.00         0           -         -         -         -	eneral Exp Supplies & Ex	,		,	,		%0	8.000.00	100%
Image: constraint of the state of	General Plt	,	,	60.00	102.86		46%	150.00	100%
	Clearing		,	8,871.54	15,208.35	16,000.00	5%	16,000.00	%0
al Expenses	isc		ĩ	14,888.95	22,460.10	31,500.00	40%	31,650.00	%0
-         -         -         406,843.00         406,843.00         0%         406,843.00         -         -         -         406,843.00         -         406,843.00         -         -         406,843.00         -         -         406,843.00         -         -         406,843.00         -         -         406,843.00         -         406,843.00         -         406,843.00         -         -         -         -         -         -         406,843.00         -         -         406,843.00         -         -         -         -         -         -         406,843.00         -	al Administrative & General Expenses		•	496,089.21	593,729.61	828,389.93	40%	910,011.00	0.10
Epr Exp         -         -         -         -         406,843.00         706         406,843.00         -         -         406,843.00         -         -         406,843.00         -         -         406,843.00         -         -         406,843.00         -         -         406,843.00         -         -         -         406,843.00         -         -         406,843.00         -	station Expense		·		406,843.00	406,843.00	%0	406,843.00	%0
Social Security         -         -         -         -         24,094.00         26,140.36         8%         39,232.00         -	lepr Exp	ı	,		406,843.00	406,843.00	%0	406,843.00	
$\begin{array}{cccccccccccccccccccccccccccccccccccc$							6		
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Social Security			-	24,094.00	26,140.36	8%	39,232.00	50%
42,711.67 51,254.00 93,000.00 81% 42,000.00 197401.97 (197,401.97) 0% (215,104.74) 0% (215,104.74) 0% (215,104.74) 0% (215,104.74) (107,401.97) 0% 12,500.00 42,790.07 (146,053.97) (104,401.97) -29% (160,498.74)	Xes			20,078.20	24,094.00	26,140.36	8%	39,232.00	0.50
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	PERATING REVENUES								
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	t and Dividends Income	ı	ŗ	42,711.67	51,254.00	93,000.00	81%	42,000.00	-55%
0% 0% - 106.00 100% 106.00 42,790.07 (146,053.97) (104,401.97) -29% (160,498.74)	t on Long-Term Debt	·	ï		-197401.97	(197,401.97)	%0	(215,104.74)	%6
0% 78.40 94.00100% 106.00 0% 12,500.00 42,790.07 (146,053.97) (104,401.97) -29% (160,498.74)	of Debt Disc and Exp	ı	,	T			%0	•	%0
-         -         78.40         94.00         -         -100%         106.00           -         -         -         -         -         106.00         12,500.00           -         -         -         42,790.07         (146,053.97)         (104,401.97)         -29%         (160,498.74)	Income Muni Funds	T	·	·			%0		%0
0% 12,500.00 42,790.07 (146,053.97) (104,401.97) -29% (160,498.74)	Income Muni Funds Labor	ı	,	78.40	94.00	,	-100%	106.00	100%
42,790.07 (146,053.97) (104,401.97) -29% (160,498.74)	ale of Fixed Assets	ı			·		%0	12,500.00	100%
	l Non-Operating Revenue (Exp)	к		42,790.07	(146,053.97)	(104,401.97)	-29%	(160,498.74)	154%
		•		443,556.80	/3,/01.12	(322,942.19)	-538%	133,450.34	354%

Item #2.



## 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 Pretreatament 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 1 Reconnect Padmount Step-Down	Cost \$ 10,000.00	Comments 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 Con	ibined 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	

ltem #2.

### 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 DESCRITPTION 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.

	Jacks	<b>E C</b> Scenic Dr. son, WI 530	<b>ЭТ/</b> <u>итрме</u> <sup>037</sup> П	N8690 Highl Watertown, N 920-261-811	and Ro NI 530	d	8841Antic PO Box 10 Salem, W 262-843-2	0 I 53168		608-643-3307	53928 2 2, WI 5	5 🗌 Janes 608-7 355 T 3578 🔲 Colum	E US Hwy 14 ville, WI 53546 54-8450 ransit Dr. <b>REN</b> nbus, WI 53925 23-4300	TALS
		N		O alumbura II							٦	Dete	40/0/	
C	uston	ner Name		Columbus U		5	-	Ship 1	0 400	aress		Date	<u> </u>	2024
		Address		950 Maple			-				-	Customer Ac		
		City		Columbu		2005	-		7:		-	Phone		
		State	VVI	Zip	5	03925	-		_ Zip		-	Cell#		
	<b>0</b>	County								E		Fax#		
	Custo	mer PO#								Emai	I			
	Cash			Internal char	ge		JD note			ercard	Cust	omer Clearing		
	Farm	Plan		Check#			JDCRP		Visa		Othe	r		
							EQUIPME	NT INFORM		N				
New	Usd	Make	Model	Description			Hrs	Tag#	Seria	l#		Amount	GVW (lbs.)	
	$\checkmark$	JD	624 P	Wheel Loade	er with	Bucket	38.00	169434	1DW	624PAKPLA20	133	\$16,000 due eve	ery 6 months (2 p	ayments)
				Powertrain 8	Hydra	aulic Warra	nty until Se	p 17, 2026 oi	r 3000	hours		12 month minim	um term, 400 tota	al hours
												Rental period De	ec 1 2024 - Jan 1	, 2026
				Amount due	for pu	rcahse Jan	uary 4, 202	6				\$252,000.00		
				Rubber bucket	cutting	edge include	d with purcha	se						
				Maintnence i	nclude	ed every 20	0 hours thr	ough January	/ 1, 20	27		No additonal cos	st	
EQU	IPMEN	NT DESCR	IPTION / NC	DTES									Freight and	Delivery
Usec	sold a	as is.											Subtotal	
													Less Trade	
													Conveniend	ce Fee
*** W	arrant/	y does not	include truc	king									Subtotal	
		Than	k you for you	ur business ::	Chris	Niebauer	:: 608-370	-3350					Sales Tax	%
		10% Nor	n-Refundable de	own payment rec	uired p	rior to orderin	g of Special o	ordered and Non	Stocked	l items.			Payoff Amo	ount
			RMATION: ALL	OWANCE ON TRAD	E IN OF T	THE FOLLOWING	WHICH I CERTI	FY FREE FROM ALL	EMCUM	BRANCES			<down pay<="" td=""><td>/ment&gt;</td></down>	/ment>
Year	Mke	Model	Description	ı F	lrs	Tag#	Serial#			Trade Value			Total Cash	price
Select	Dated for Drop Down											WARRANT	Y INFORMATION	1
Select	Datect flow Drap Down										_	ew 🗌 Extended	🗸 Manufa	
Select	Select New Day Down										√ Us	sed 🗌 No Warra	•	
Select	Seleci flore Drop Down										1	Warranty doesn't cov	ver delivery fee/servic	e calls
Select	Datest Non Drap Down										Term		Hours	
Select	Select flow Drep Down													
Select	Inteci fore Drap Down										Term		Hours	
			ades have b	een disclosed			presentativ				FCFIP	T. A FINANCE C		ed by the
I CE FRC	RTIFY	SCONSIN	SALES TAX	(Custome) TY ABOVE IS BECAUSE I <sup>T</sup> GRICULTUR	⊑. IS FWILL			periodic ra applied to	ate of 7 the ac	1.5% per month	n which that h	n is an ANNUAL F las become more	RATE of 18% will	be

CUSTOMER SIGNATURE

Chris Niebauer MID-STATE SALES REPRESENTATIVE

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 MERCHANTILIBITY AND FITNESS FOR A PARTICULAR PURPOSE.

DATE

#### **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 Forman or the Utilities Director.

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

- Receive daily assignments from Line Forman 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.

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

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

#### **DETAILED DESCRITPTION 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 muchneeded 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.

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

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

#### **DETAILED DESCRITPTION 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.

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

ITEM: Replacement of Park Ave area Fire Hydrants

#### **DETAILED DESCRITPTION 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	

Description	# of Items	Cost Per	<u>Total</u>
Hydrant Replacement Only	4 EA	\$8,900.00	\$ 35,600.00
ALTERNATE			
Gate Valve Replacement	4 EA	\$3,200.00	\$ 12,800.00
(if needed)			

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

Tim M \_ 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 incompletion 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.\*\*