



2025 Operating Budget Workshop for Columbus Utility Commission Agenda

Thursday, November 07, 2024 at 6:00 PM

Columbus City Hall – 105 N. Dickason Boulevard

Call to Order

Roll Call

- [1.](#) Sewer Utility 2025 "Draft" Rate Case Review
- [2.](#) 2025 Utilities Operating Budget Review

Adjourn

Columbus Sanitary Sewer Utility
2025 Test Year

Table 1			
Revenue Requirement			
Income		Cash	
Revenue		Cash Balance as of Jan 1, 2024	\$ 1,891,525
2024 Budgeted Revenue	\$ 1,628,106		
Subtotal	1,628,106	Operating Income (Loss)	(487,011)
Operations & Maintenance Expenses		Depreciation	406,843
Operation	1,708,274	Interest Income	93,000
Depreciation	406,843	Debt Service	(628,129)
Subtotal	2,115,117	Cash Flow	(615,297)
Operating Income (Loss)	(487,011)	Cash Balance as of Jan 1, 2025	\$ 1,276,228
Other Revenue (Expenses)		Projected Income (Loss)	\$ 2,174,000
Interest Income	93,000	Projected Cash Flow	\$ (615,297)
Other Revenues	3,196,940	Projected Cash Balance as of Jan 1, 2025	\$ 1,276,228
Debt Principal	(430,727)		
Debt Interest	(197,402)		
ISSUANCE/PREMIUM/PAYING AGENT	(800)		
Subtotal	2,661,011	Cash Flow as % of Annual O&M	-29%
Income (Loss)	\$ 2,174,000	Cash Balance as % of Annual O&M	60%

Table 2**Fixed and Variable Costs**

Adjustment (Fixed Portion Moved to Variable) = 0%

Fixed	Unadjusted	Adjustment	Adjusted
Debt Service	628,129	-	628,129
Subtotal Fixed	628,129	-	628,129
Variable	999,977	-	999,977
Total Cost	\$ 1,628,106		\$ 1,628,106

Table 3**Fixed Charges**

Meter Size	Meter Count	Meter Equivalency Factor	Meter Equivalencies
5/8"	10	1.0	10.0
3/4"	2,176	1.0	2,176.0
1"	59	2.5	147.5
1 1/2"	25	5.0	125.0
2"	18	8.0	144.0
3"	6	15.0	90.0
4"	4	30.0	120.0
Total	2,298		2,803

Monthly Fixed Charges

Meter Size	Proposed	Current	Percent Change
5/8"	\$ 26.68	\$ 17.10	56.0%
3/4"	\$ 26.68	\$ 17.10	56.0%
1"	\$ 35.88	\$ 23.00	56.0%
1 1/2"	\$ 51.48	\$ 33.00	56.0%
2"	\$ 68.64	\$ 44.00	56.0%
3"	\$ 110.76	\$ 71.00	56.0%
4"	\$ 171.60	\$ 110.00	56.0%

Revenue from Proposed Meter Charges

Meter Size	Meter Count	Monthly	Annual
5/8"	10	\$ 267	\$ 3,201
3/4"	2,176	\$ 58,047	\$ 696,564
1"	59	\$ 2,117	\$ 25,403
1 1/2"	25	\$ 1,287	\$ 15,444
2"	18	\$ 1,236	\$ 14,826
3"	6	\$ 665	\$ 7,975
4"	4	\$ 686	\$ 8,237
Total	2,298	\$ 64,037	\$ 771,650

Table 4**Volume Charges**

Variable Cost	\$	1,442,195
Estimated Volume (cubic feet)		14,700,303
Rate per 100 Cubic Feet		
Proposed	\$	9.82
Current	\$	6.34
Change	\$	3.48
Change		54.9%

Table 5

Customer Bill Analysis

<u>Customer Type</u>	<u>Meter Size</u>	<u>Demand (Per 100 Cubic Feet)</u>	<u>Bill with Current Rates</u>	<u>Bill with Proposed Rates</u>	<u>Increase</u>
Residential Rates					
No Consumption	3/4"	-	\$ 17.10	\$ 26.68	\$ 9.58
Small Residential	3/4"	2	\$ 29.81	\$ 46.37	\$ 16.55
Average Residential	3/4"	4	\$ 42.53	\$ 66.06	\$ 23.53
Large Residential	3/4"	7	\$ 59.48	\$ 92.31	\$ 32.84
Large Residential	3/4"	11	\$ 84.90	\$ 131.70	\$ 46.79
Large Residential	3/4"	13	\$ 101.85	\$ 157.95	\$ 56.10
No Consumption	1"	-	\$ 23.00	\$ 35.88	\$ 12.88
Small Residential	1"	2	\$ 35.71	\$ 55.57	\$ 19.86
Average Residential	1"	4	\$ 48.43	\$ 75.26	\$ 26.84
Large Residential	1"	7	\$ 65.38	\$ 101.52	\$ 36.14
Large Residential	1"	11	\$ 90.80	\$ 140.90	\$ 50.10
Large Residential	1"	13	\$ 107.75	\$ 167.15	\$ 59.40

Table 5 (continued)

Customer Bill Analysis

<u>Customer Type</u>	<u>Meter Size</u>	<u>Demand (Per 100 Cubic Feet)</u>	<u>Bill with Current Rates</u>	<u>Bill with Proposed Rates</u>	<u>Increase</u>
Non-Residential Rates					
Multi-family	2"	53	\$ 383.02	\$ 593.74	\$ 210.72
Multi-family	2"	60	\$ 425.39	\$ 659.38	\$ 233.98
Multi-family	2"	60	\$ 425.39	\$ 659.38	\$ 233.98
Commercial	1 1/2"	17	\$ 138.94	\$ 215.57	\$ 76.63
Commercial	1 1/2"	23	\$ 181.32	\$ 281.21	\$ 99.89
Commercial	2"	33	\$ 255.88	\$ 396.83	\$ 140.94
Commercial	3"	40	\$ 325.26	\$ 504.58	\$ 179.32
Public Authority	2"	67	\$ 467.77	\$ 725.01	\$ 257.24
Public Authority	3"	67	\$ 494.77	\$ 767.13	\$ 272.36

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Table 6B -- Increases Every Second Year

	5 Year Forecast				
	2024	2025	2026	2027	2028
Rate Increase	0%	56%	12%	23%	8%
Revenue	\$ 1,628,106	\$ 2,539,845	\$ 2,844,626	\$ 3,498,890	\$ 3,778,801
Operation	-	-	-	-	-
Depreciation	1,708,274	1,827,853	1,955,803	2,092,709	2,239,198
Other O&M	406,843	419,048	431,620	444,568	457,905
Subtotal Expenses	-	-	-	-	-
	2,115,117	2,246,901	2,387,422	2,537,277	2,697,104
Operating Income (Loss)	(487,011)	292,943	457,204	961,613	1,081,697
Cash Adjustments					
Depreciation	406,843	419,048	431,620	444,568	457,905
Interest Income	93,000	77,891	78,065	78,190	78,126
Debt Service	(628,129)	(782,611)	(961,688)	(1,487,024)	(1,599,757)
Transfer to Equipment Reserve	-	-	-	-	-
Cash Flow	\$ (615,297)	\$ 7,272	\$ 5,201	\$ (2,653)	\$ 17,972
End-of-year Cash Balance	\$ 1,276,228	\$ 1,283,500	\$ 1,288,701	\$ 1,286,048	\$ 1,304,020
Cash Reserve as % O&M	60%	57%	54%	51%	48%

		2022 Budget	2022 Actual	2023 Budget
WWTP-SEWER FUND				
600-464690-000	RESIDENTIAL REVENUE	918000.00	891684.91	990000.00
600-464691-000	COMMERCIAL REVENUE	382500.00	339320.75	385000.00
600-464692-000	INDUSTRIAL REVENUE	33000.00	65508.72	43000.00
600-464693-000	PUBLIC AUTHORITY REVENUE	28000.00	25744.37	32000.00
600-464694-000	SEWER; SALES TO ELBA SANITARY	10000.00	7114.98	8600.00
600-464695-000	SEWER; SALES TO FALL RIVER	130000.00	114548.95	132000.00
600-484809-000	SEWER; FEES - WATER QUALITY TR	63000.00	68711.00	50000.00
600-484810-000	SEWER; FEES TO DISCHARGE	48000.00	23429.40	48000.00
600-484811-000	SEWER; FEE HIGH STRENGTH DISCH	40000.00	35610.68	40000.00
600-484812-000	SEWER; INSURANCE RECOVERIES	0.00	0.00	0.00
600-484815-000	SWR; CONNECTION FEES	5000.00	28000.00	5000.00
600-484820-000	SWR; INTEREST INCOME	20000.00	34620.01	12500.00
600-484870-000	SEWER; SALE OF PROPERTY	0.00	0.00	0.00
600-494920-000	SWR; PROCEEDS FROM LT DEBT	750000.00	0.00	2272890.00
600-494930-000	SEWER; GRANT/PROGRAM REV	0.00	0.00	0.00
600-494940-000	TRANSFER- CONNECTION FEE FUND	0.00	0.00	0.00
600-494950-000	TRANSFER - RETAINED EARNINGS	50864.00	0.00	0.00
600-494960-000	TRANSFER - REPLACEMENT FUND	0.00	0.00	0.00
	WWTP-SEWER FUND REVENUES	2478364.00	1634293.77	4018990.00
600-573300-XXX	CITY ADMINISTRATION OVERHEAD Facilities Director	106378.00	87663.75	107266.00
600-573300-111	SWR; FACILITY DIRECTOR SALARY	0.00	0.00	0.00
600-573300-112	SWR; OVERTIME-WWTP	0.00	0.00	0.00
600-573300-151	SWR; SOCIAL SECURITY	0.00	0.00	0.00
600-573300-152	SWR; RETIREMENT	0.00	0.00	0.00
600-573300-154	SWR; HEATLH INSURANCE	0.00	0.00	0.00
600-573300-155	SWR; LIFE INSURANCE	0.00	0.00	0.00
600-573300-156	SWR; LT DISABILITY	0.00	0.00	0.00
	Operations			
600-573310-151	SWR; SOCIAL SECURITY	13204.00	11986.45	14427.00
600-573310-152	SWR; RETIREMENT	11220.00	10054.86	12823.00
600-573310-154	SWR; HEATLH INSURANCE	32990.00	33662.13	40340.00
600-573310-155	SWR; LIFE INSURANCE	388.00	466.88	535.00
600-573310-156	SWR; LT DISABILITY	563.00	509.40	615.00
600-574900-542	AMORTIZATION OF DEBT DISCOUNT	0.00	0.00	0.00
600-574900-600	LOSS ON DEBT REFINANCING	0.00	0.00	0.00
600-577000-191	SWR; TRAINING & EDUCATION	2500.00	2159.44	2500.00
600-577000-195	SWR; MILEAGE, MEALS & LODGING	350.00	279.75	350.00
600-577000-211	SWR; FEES INVESTMENT SVCS	0.00	0.00	0.00

600-577000-212	SWR; PFL SVCS; - LEGAL	1000.00	62.00	1000.00
600-577000-219	SWR; OTHER PFL SVCS	15000.00	16269.33	15000.00
600-577000-220	SWR; PFL FEES - FALL RIVER	0.00	0.00	0.00
600-577000-221	SWR; EDUCATION/LAND MGMT	1500.00	0.00	1500.00
600-577000-319	SWR; OFFICE EXPENSES	2000.00	784.50	1500.00
600-577000-511	SWR: LIAB/BLDG/VEH INS	30000.00	28853.00	31000.00
600-577000-810	SWR: EQUIPMENT	0.00	0.00	0.00
600-577120-820	COLLECTION; CAPITAL PROJECT	0.00	0.00	0.00
600-577200-153	SEWER; GASB 68 - PENSION EXPEN	0.00	0.00	0.00
600-577200-157	SEWER; OPED EXPENSE (GASB 75)	0.00	19397.00	0.00
600-577200-111	PLANT OPERATIONS - SALARY	69045.00	69214.41	75431.00
600-577200-112	PLANT OPS; OVERTIME	0.00	0.00	0.00
600-577200-221	PLANT OPS; UTILITIES	2000.00	1821.79	2000.00
600-577200-224	PLANT OPS; HEATING	16000.00	10076.36	15000.00
600-577200-225	PLANT OPS; TELEPHONE	1100.00	1869.78	1320.00
600-577200-226	PLANT; INTERNET/DATA CHARGES	1200.00	2474.88	2100.00
600-577200-249	PLANT OPS; VEHICLE REPAIR/MAI	25000.00	36233.11	11000.00
600-577200-272	PLANT OPS: AERATION-ELECTRIC	77000.00	86282.95	77000.00
600-577200-336	PLANT: VEHICLE R & M	0.00	0.00	0.00
600-577200-344	PLANT OPS; LIC, FEES & PERMITS	5500.00	5209.66	5500.00
600-577200-349	PLANT OPS; OTHER OPERATING EXP	10000.00	6787.98	10000.00
600-577200-364	PLANT OPS; OTHER CHEMICALS	110000.00	86185.55	100000.00
600-577200-365	PLANT OPS; VEHICLE FUEL	6000.00	5101.53	6000.00
600-577200-399	PLANT OPS; LABORATORY EXPENSES	14000.00	15416.22	34000.00
600-577200-810	PLANT; EQU. REPAIR/MAINTENANCE	0.00	0.00	45000.00
600-577210-111	COLLECTION SYS; SALARY	18987.00	19034.54	20744.00
600-577210-112	COLLECTION SYS; OVERTIME	0.00	0.00	0.00
600-577210-312	COLLECTION SYS; OP SUPPLY/EXPS	10000.00	6274.39	9000.00
600-577210-348	COLLECTION SYS; MAPPING	1500.00	0.00	1500.00
600-577210-349	COLLECTION SYS; TELEVISIONING	1000.00	710.40	1500.00
600-577210-800	COLLECTION; CLAY LATERAL PRGM	18000.00	4343.99	15000.00
600-577210-810	COLLECTION SYS; MAINT PROJECTS	70000.00	23247.56	55000.00
600-577210-820	COLLECTION; STREET RECONST	750000.00	0.00	165000.00
600-577220-111	LIFT STATIONS; SALARY	5178.00	5191.52	5657.00
600-577220-112	LIFT STATIONS; OVERTIME	0.00	0.00	0.00
600-577220-225	LIFT STATIONS; ALARM SYSTEMS	275.00	118.66	275.00
600-577220-271	LIFT STATIONS; ELEC/GAS	10000.00	12039.64	11500.00
600-577220-349	LIFT STATIONS; OPERATING EXP	10000.00	7954.32	8500.00
600-577220-810	LIFT STATIONS; CAP EQUIPMENT	0.00	0.00	1400000.00
600-577230-111	WWTP; SALARY	46605.00	46720.62	50916.00
600-577230-112	WWTP; OVERTIME	0.00	0.00	0.00
600-577230-113	WWTP; CUSTODIAL	0.00	1673.50	3000.00
600-577230-349	WWTP; OPERATING EXPENSES	30000.00	13035.13	30000.00
600-577230-810	WWTP; BLDG REPAIRS/MAINTENANCE	85000.00	53260.64	368000.00
600-577240-111	GROUNDS; WAGES/SALARY	17261.00	17304.13	18858.00
600-577240-112	GROUNDS; OVERTIME	0.00	0.00	0.00
600-577240-113	GROUNDS; PART-TIME	0.00	0.00	0.00

600-577240-349	GROUNDS; OPERATING EXPENES	7000.00	1698.87	5000.00
600-577240-350	GROUNDS: MISC MAINTENCE ITEMS	1500.00	1996.13	1000.00
600-577240-810	GROUNDS; CAPITAL EQUIPMNT	0.00	0.00	0.00
600-577250-111	BIOPROCESSING; SALARY	15535.00	15570.48	16972.00
600-577250-112	BIOPROCESSING; OVERTIME	0.00	0.00	0.00
600-577250-249	BIOPROCESSING; REPAIR/MAINTEN	2500.00	8978.03	2500.00
600-577250-250	BIOPROCESSING; LAB/ANALYSIS	1500.00	447.02	1500.00
600-577250-290	BIOPRICESSING; OTHER CONTR SVC	10000.00	0.00	10000.00
600-577250-350	BIOPROCESSING; BLDG REP/MAINT	0.00	0.00	0.00
600-577250-363	BIOPROCESSING; CHEMICALS	7000.00	11717.14	7000.00
600-577250-810	BIO-SOLIDS; BLDG REPAIRS	500.00	70.96	500.00
600-577300-510	SEWER; BILLING SVCS W&L	98000.00	107400.28	105000.00
600-577300-520	PWKS MGR/ADMIN ASSISTANT SHARE	29130.00	27273.22	0.00
600-577300-526	CONTRIBUTION TO ECON DEV	10000.00	5000.00	0.00
600-577600-817	SANITARY SEWER EXTENSION	0.00	0.00	0.00
600-577900-541	DEPRECIATION EXPENSE	0.00	406843.00	0.00
600-578000-215	ENGINEERING FEES	119000.00	75518.69	100000.00
600-578000-315	PFL SVCS; PHOPHORUS EXPENSE	45000.00	5105.78	45000.00
600-578000-620	CAP EXPENSE: VEHICLE EQUIP	0.00	0.00	0.00
600-578000-630	WWTP CAPITAL EXPENSE VEHICLE	0.00	0.00	0.00
600-578000-920	PLANT REPLACEMENT FUND	0.00	0.00	0.00
600-578000-930	PUMP/MOTOR REPLACEMENT	0.00	0.00	0.00
600-578000-940	MAIN REPLACEMENT	0.00	0.00	0.00
600-578000-950	SEWER; TRSF TO CONNECT FEES	5000.00	0.00	5000.00
600-581000-600	PAYMENT OF DEBT PRINCIPAL	381474.00	0.00	390929.00
600-581000-610	LONG TERM DEBT INTEREST	115981.00	134718.08	217667.00
600-581000-620	LONG TERM DEBT- ACC INTEREST	0.00	0.00	0.00
600-581000-630	1995 DEBT ISSUE	0.00	0.00	0.00
600-581000-640	CWF DEBT ISSUE	0.00	0.00	0.00
600-581000-650	ISSUANCE/PREMIUM/PAYING AGENT	1500.00	86592.00	1500.00
	WWTP-SEWER FUND EXPENDITURES	2478364.00	1638661.43	3687225.00
WWTP-SEWER FUND REVENUES OVER EXPENDITURES		-	(4,367.66)	331,765.00

PAYROLL DETAIL ACCOUNTS COMBINED FOR COMPARISON/BUDGET - ALL SEWER EMPLOYEES EXCLUDING "D

600-577200-151	PLANT OPS; SOC SECURITY	5282.00	4802.31	5771.00
600-577200-152	PLANT OPS; RETIREMENT	4488.00	4021.87	5129.00
600-577200-154	PLANT OPS; HEALTH/VIS/DENTAL	13196.00	14215.17	16136.00
600-577200-155	PLANT OPS; LIFE INSURANCE	155.00	186.77	214.00
600-577200-156	PLANT OPS; L/T DISABILITY	225.00	203.80	246.00
600-577210-151	COLLECTION SYS; SOC SECURITY	1453.00	1294.31	1587.00
600-577210-152	COLLECTION SYS; RETIREMENT	1234.00	1106.10	1411.00

600-577210-154	COLLECTION SYS; HEALTH/VIS/DEN	3629.00	3565.55	4437.00
600-577210-155	COLLECTION SYS; LIFE INSURANCE	43.00	51.36	59.00
600-577210-156	COLLECTION SYS; L/T DISABILITY	62.00	55.98	68.00
600-577220-151	LIFT STATIONS; SOCIAL SECURITY	396.00	353.13	433.00
600-577220-152	LIFT STATIONS; RETIREMENT	337.00	301.66	385.00
600-577220-154	LIFT STATIONS; HEALTH/VIS/DENT	990.00	972.16	1210.00
600-577220-155	LIFT STATIONS; LIFE INS	12.00	13.92	16.00
600-577220-156	LIFT STATIONS; LT DISABILITY	17.00	15.31	18.00
600-577230-151	WWTP; SOCIAL SECURITY	3565.00	3301.22	3895.00
600-577230-152	WWTP; RETIREMENT	3029.00	2714.78	3462.00
600-577230-154	WWTP; HEALTH/VISION/DENTAL INS	8907.00	8750.88	10892.00
600-577230-155	WWTP; LIFE INSURANCE	104.00	125.99	144.00
600-577230-156	WWTP; LT DISABILITY	152.00	137.54	166.00
600-577240-151	GROUNDS; SOCIAL SECURITY	1320.00	1176.70	1443.00
600-577240-152	GROUNDS; RETIREMENT	1122.00	1005.67	1282.00
600-577240-154	GROUNDS; HEALTH/VISION/DENTAL	3299.00	3241.01	4034.00
600-577240-155	GROUNDS; LIFE INSURANCE	39.00	46.75	54.00
600-577240-156	GROUNDS; LT DISABILITY	56.00	50.94	62.00
600-577250-151	BIOPROCESSING; SOC SECURITY	1188.00	1058.78	1298.00
600-577250-152	BIOPROCESSING; RETIREMENT	1010.00	904.78	1154.00
600-577250-154	BIOPROCESSING; HEALTH/VIS/DENT	2969.00	2917.36	3631.00
600-577250-155	BRIOPROCESSING; LIFE INS	35.00	42.09	48.00
600-577250-156	BIOPROCESSING; LT DISABILITY	51.00	45.83	55.00
TOTAL ALL:		58365.00	56679.72	68740.00
COMBINED:				
	SOCIAL SECURITY	13204.00	11986.45	14427.00
	RETIREMENT	11220.00	10054.86	12823.00
	HEALTH/VIS/DENTAL	32990.00	33662.13	40340.00
	LIFE INSURANCE	388.00	466.88	535.00
	LT DISABILITY	563.00	509.40	615.00
Agrees to detail account list above:		58365.00	56679.72	68740.00

PAYROLL DETAIL ACCOUNTS COMBINED FOR COMPARISON/BUDGET - CITY ADMINISTRATIVE EMPLOYEES ALL

600-577300-151	SEWER; SOCIAL SECURITY	7172.00	5978.88	4950.00
600-577300-152	SEWER; RETIREMENT	6094.00	8552.30	4957.00
600-577300-154	SEWER; HEALTH/VISION/DENTAL	27963.00	17273.59	26381.00
600-577300-155	SEWER; LIFE INSURANCE	204.00	205.81	289.00
600-577300-156	SEWER; LONG TERM DISABILITY	328.00	277.26	255.00
600-577300-515	TREASURER/DEPUTY TREASURER	29244.00	20016.75	22441.00
600-577300-525	ADMINISTRATOR/CLERK OFFICE	35373.00	35359.16	47993.00

106378.00 87663.75 107266.00

2023 Actual	2024 Budget	Increase (Decrease)	% Increase (Decrease)
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897484.25	897484.25	(92,515.75)	-9%	2024 estimate based on 2023 averag
298891.72	298891.72	(86,108.28)	-22%	2024 estimate based on 2023 averag
84691.96	84691.96	41,691.96	97%	2024 estimate based on 2023 averag
26037.61	26037.61	(5,962.39)	-19%	2024 estimate based on 2023 averag
10000.00	10000.00	1,400.00	16%	Katie/Aly
140000.00	140000.00	8,000.00	6%	Katie/Aly
66000.00	66000.00	16,000.00	32%	Katie/Aly
53500.00	53500.00	5,500.00	11%	Katie/Aly
46500.00	46500.00	6,500.00	16%	Katie/Aly
0.00	0.00	-	0%	zero budget
5000.00	5000.00	-	0%	
112404.32	93000.00	80,500.00	644%	lowered from 2023 actual for W/D o
0.00	0.00	-	0%	
0.00	1268855.00	(1,004,035.00)	-44%	Budget only, direct to liability, OFFSE
0.00	0.00	-	0%	none
273942.00	29994.17	29,994.17	100%	Fall River Share of qualifying 2024 pr
0.00	1883090.62	1,883,090.62	100%	Budget only: carryover 2023 bond fu
0.00	15000.00	15,000.00	100%	Chemical Feed Equipment \$15K
2014451.86	4918045.33	899,055.33	22%	
104114.69	118883.50	11,617.50	11%	Payroll allocation TEMP ACCT for City
6634.70	35625.00	35,625.00	100%	Payroll - Facilities Director
0.00	0.00	-	0%	None - Facilities Director is Salary
507.56	2725.31	2,725.31	100%	Payroll - Facilities Director
457.10	2458.13	2,458.13	100%	Payroll - Facilities Director
1085.01	6510.05	6,510.05	100%	Payroll - Facilities Director
3.21	19.29	19.29	100%	Payroll - Facilities Director
0.00	0.00	-	0%	Payroll - Facilities Director
14188.38	23415.05	8,988.05	62%	Payroll - TEMP ACCOUNTS: all other
12384.32	20308.12	7,485.12	58%	Payroll - TEMP ACCOUNTS: all other
42068.06	65508.00	25,168.00	62%	Payroll - TEMP ACCOUNTS: all other
555.38	614.32	79.32	15%	Payroll - TEMP ACCOUNTS: all other
571.43	0.00	(615.00)	-100%	Payroll - TEMP ACCOUNTS: all other
0.00	0.00	-	0%	zero budget
0.00	0.00	-	0%	zero budget
9138.75	14000.00	11,500.00	460%	MEUW plus 1-CDL for new employee
163.75	400.00	50.00	14%	
0.00	0.00	-	0%	

361.00	1000.00	-	0%	
10000.00	15000.00	-	0%	
0.00	0.00	-	0%	anticipated 2024 project, may not ne
1500.00	1500.00	-	0%	
1500.00	1500.00	-	0%	
31434.15	31500.00	500.00	2%	
0.00	0.00	-	0%	Can be used for budget only, capital
0.00	0.00	-	0%	Can be used for budget only, capital
0.00	0.00	-	0%	not used: Auditor did not book this l
19500.00	19500.00	19,500.00	100%	auditors to book at year end - budge
69352.43	93553.36	18,122.36	24%	
3103.73	0.00	-	0%	use only main wages account
2000.00	2000.00	-	0%	
18271.01	18500.00	3,500.00	23%	
1945.43	2000.00	680.00	52%	City phone system allocation
1900.00	2100.00	-	0%	Note: IT/computer support need to
4300.00	11000.00	-	0%	Note: Capital should not be listed he
77000.00	77000.00	-	0%	
0.00	0.00	-	0%	not used, see 600-577200-249
4000.00	5500.00	-	0%	
8000.00	10000.00	-	0%	
63466.00	80000.00	(20,000.00)	-20%	
3600.00	5000.00	(1,000.00)	-17%	
38000.00	19000.00	(15,000.00)	-44%	
55000.00	65000.00	20,000.00	44%	Replace effluent flow meter & CLS &
19071.80	25727.17	4,983.17	24%	
853.53	0.00	-	0%	use only main wages account
2500.00	9000.00	-	0%	Jetter listed below acct 600-578000-
584.00	1000.00	(500.00)	-33%	
100.00	1500.00	-	0%	
4940.00	15000.00	-	0%	Budgeted for event uncertain
1513.13	30000.00	(25,000.00)	-45%	CMOM Maintenance Program
150000.00	150000.00	(15,000.00)	-9%	Per Jason, include parts of this cost i
5201.58	7016.50	1,359.50	24%	
232.76	0.00	-	0%	use only main wages account
5500.00	275.00	-	0%	
11500.00	11500.00	-	0%	
8500.00	8500.00	-	0%	
3320.25	1650000.00	250,000.00	18%	\$1,200,000 Carryover+\$400,000 = Li
46811.93	63148.52	12,232.52	24%	
2095.01	0.00	-	0%	use only main wages account
2413.16	2693.56	(306.44)	-10%	Budget comparison listed above
25000.00	25000.00	(5,000.00)	-17%	Lowered to \$25,000 discussed with k
265000.00	246855.00	(121,145.00)	-33%	Clarifier Deck \$165K carryover \$120K
17337.41	23388.34	4,530.34	24%	
775.97	0.00	-	0%	use only main wages account
8548.11	0.00	-	0%	use only main wages account

2500.00	3000.00	(2,000.00)	-40%	
1000.00	1000.00	-	0%	
0.00	24000.00	24,000.00	100%	purchase used skidloader from Wate
15604.46	21049.51	4,077.51	24%	
698.31	0.00	-	0%	use only main wages account
3500.00	15500.00	13,000.00	520%	repairing the grit snail
0.00	1500.00	-	0%	
10000.00	30000.00	20,000.00	200%	Sabel LandSpread if our truck cannot
0.00	0.00	-	0%	zero budget
16155.05	18000.00	11,000.00	157%	year to date significantly over budget
2200.00	500.00	-	0%	
105000.00	105000.00	-	0%	Utilities bill from Columbus Utilities
1715.24	0.00	-	0%	Should be zero, payroll allocations cc
0.00	0.00	-	0%	no budget in 2023 per Utility Commi
0.00	0.00	-	0%	Can be used for budget only, capital
406843.00	406843.00	406,843.00	100%	Auditor books at year end - zero for l
28000.00	396000.00	296,000.00	296%	Katie's detail list, some projects eng
45000.00	45000.00	-	0%	2022 improperly booked to revenue
0.00	0.00	-	0%	
0.00	200000.00	200,000.00	100%	Jet Vac - 20% share less \$25,000 trad
0.00	0.00	-	0%	Can be used for budget only, capital
0.00	0.00	-	0%	Can be used for budget only, capital
0.00	0.00	-	0%	Can be used for budget only, capital
0.00	0.00	(5,000.00)	-100%	Transfers not made since 2020, fund
0.00	430726.63	39,797.63	10%	Used for budget only, debt principle
217666.54	197401.97	(20,265.03)	-9%	
0.00	0.00	-	0%	account not being used - zero budge
0.00	0.00	-	0%	account not being used - zero budge
0.00	0.00	-	0%	account not being used - zero budge
800.00	800.00	(700.00)	-47%	
2044587.24	4918045.33	1,230,820.33	33%	
(30,135.38)	(0.00)	(331,765.00)	-100%	

DIRECTOR":

0.00	0.00	(5,771.00)	-100%	Budget comparison listed above
0.00	0.00	(5,129.00)	-100%	Budget comparison listed above
0.00	0.00	(16,136.00)	-100%	Budget comparison listed above
0.00	0.00	(214.00)	-100%	Budget comparison listed above
0.00	0.00	(246.00)	-100%	Budget comparison listed above
0.00	0.00	(1,587.00)	-100%	Budget comparison listed above
0.00	0.00	(1,411.00)	-100%	Budget comparison listed above

0.00	0.00	(4,437.00)	-100%	Budget comparison listed above
0.00	0.00	(59.00)	-100%	Budget comparison listed above
0.00	0.00	(68.00)	-100%	Budget comparison listed above
0.00	0.00	(433.00)	-100%	Budget comparison listed above
0.00	0.00	(385.00)	-100%	Budget comparison listed above
0.00	0.00	(1,210.00)	-100%	Budget comparison listed above
0.00	0.00	(16.00)	-100%	Budget comparison listed above
0.00	0.00	(18.00)	-100%	Budget comparison listed above
0.00	0.00	(3,895.00)	-100%	Budget comparison listed above
0.00	0.00	(3,462.00)	-100%	Budget comparison listed above
0.00	0.00	(10,892.00)	-100%	Budget comparison listed above
0.00	0.00	(144.00)	-100%	Budget comparison listed above
0.00	0.00	(166.00)	-100%	Budget comparison listed above
0.00	0.00	(1,443.00)	-100%	Budget comparison listed above
0.00	0.00	(1,282.00)	-100%	Budget comparison listed above
0.00	0.00	(4,034.00)	-100%	Budget comparison listed above
0.00	0.00	(54.00)	-100%	Budget comparison listed above
0.00	0.00	(62.00)	-100%	Budget comparison listed above
0.00	0.00	(1,298.00)	-100%	Budget comparison listed above
0.00	0.00	(1,154.00)	-100%	Budget comparison listed above
0.00	0.00	(3,631.00)	-100%	Budget comparison listed above
0.00	0.00	(48.00)	-100%	Budget comparison listed above
0.00	0.00	(55.00)	-100%	Budget comparison listed above
0.00	0.00	(68,740.00)	-100%	
0.00	0.00	(14,427.00)	-100%	Summary for budget comparison list
0.00	0.00	(12,823.00)	-100%	Summary for budget comparison list
0.00	0.00	(40,340.00)	-100%	Summary for budget comparison list
0.00	0.00	(535.00)	-100%	Summary for budget comparison list
0.00	0.00	(615.00)	-100%	Summary for budget comparison list
0.00	0.00	(68,740.00)	-100%	Summary for budget comparison list

.LOCATION TO SEWER:

0.00	0.00	(4,950.00)	-100%	Budget comparison listed above, adr
0.00	0.00	(4,957.00)	-100%	Budget comparison listed above, adr
0.00	0.00	(26,381.00)	-100%	Budget comparison listed above, adr
0.00	0.00	(289.00)	-100%	Budget comparison listed above, adr
0.00	0.00	(255.00)	-100%	Budget comparison listed above, adr
0.00	0.00	(22,441.00)	-100%	Budget comparison listed above, adr
0.00	0.00	(47,993.00)	-100%	Budget comparison listed above, adr

0.00	0.00	(107,266.00)	-100%
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ge deposits to City
ge deposits to City
ge deposits to City
ge deposits to City

f funds from connection fees and replacement funds

ITS PROJECT TO BOND FOR IN EXPENSE ACCOUNTS

oj constr+engin(Clarifier Deck, Digester Cover Coating)
nd \$1,320,000 + fund equity of \$563,090

y administrative employees' overhead allocation

employees, prior distribution is in various accounts
employees, prior distribution is in various accounts
employees, prior distribution is in various accounts
employees, prior distribution is in various accounts
employees, prior distribution is in various accounts

3

eed legal

booked to asset accounts
booked to asset accounts
here.
t based on PY

move to Columbus Utilities contracted services
are, R&M only

bisulf, repipe & actuator replace...

630, only expenses here.

n Bond issue with City

ft Stations estimate

ctatie
C, Digester cover coating \$66,855, Chem feed equip \$15K

or/Elec for the dryer project purchase

: spread

, review for 2024

orrected 3/2023

ssion

booked to asset accounts, none forecasted 2024

budget, non budget cash flow for Enterprise Fund

costs can be included in Bond issue with City

offset, use this account

le in value

booked to asset accounts

booked to asset accounts

booked to asset accounts

s maintained in checking per council effective 1/1/2023

booked to liability accounts

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ninstration/clerk/treas allocations are here 2023
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ninstration/clerk/treas allocations are here 2023

	2022 Budget	2022 Actual	2023 Budget	2023 Actual
WWTP-SEWER FUND				
OPERATING REVENUES				
Operating Revenues	\$ 1,657,500	\$ 1,599,674	\$ 1,733,600	\$ 1,628,106
TOTAL OPERATING REVENUES	<u>1,657,500</u>	<u>1,599,674</u>	<u>1,733,600</u>	<u>1,628,106</u>
OPERATING EXPENSES				
Sewage Treatment	1,979,409	1,010,508	1,677,129	1,415,957
Depreciation	-	406,843	-	406,843
TOTAL OPERATING EXPENSES	<u>1,979,409</u>	<u>1,417,351</u>	<u>1,677,129</u>	<u>1,822,800</u>
OPERATING INCOME	<u>(321,909)</u>	<u>182,322</u>	<u>56,471</u>	<u>(194,695)</u>
Interest Income	20,000	34,620	12,500	112,404
Other Revenues	800,864	-	2,272,890	273,942
Debt Principal	(381,474)	-	(390,929)	-
Debt Interest	(115,981)	(134,718)	(217,667)	(217,667)
ISSUANCE/PREMIUM/PAYING AGENT	(1,500)	(86,592)	(1,500)	(800)
TOTAL NONOP. REVENUES (EXPENSES)	<u>321,909</u>	<u>(186,690)</u>	<u>1,675,294</u>	<u>167,880</u>
CAPITAL CONTRIBUTIONS	-	-	-	-
TRANSFER FOR DEBT SERVICE	-	-	-	-
Change in Net Position	<u>\$ -</u>	<u>\$ (4,368)</u>	<u>\$ 1,731,765</u>	<u>\$ (26,815)</u>

ESTIMATED CASH BALANCE	2023 Budget	2023 Actual
Cash - January 1		
Operating Income	56,471	(194,695)
Depreciation	-	406,843
Interest Income	12,500	112,404
Debt Repayment (Principal & Interest)	608,596	(217,667)
Cash - December 31	<u>\$ 677,567</u>	<u>\$ 106,886</u>

2024 Budget	Increase (Decrease)	% Increase (Decrease)
\$ 1,628,106	(105,494)	-6%
1,628,106	(105,494)	-6%
1,708,274	31,145	2%
406,843		
2,115,117	437,988	26%
(487,011)	(543,482)	-962%
93,000	80,500	644%
3,196,940	924,050	41%
(430,727)	(39,798)	10%
(197,402)	20,265	-9%
(800)	700	-47%
2,661,011	985,717	59%
-	-	0%
-	-	0%
\$ 2,174,000	\$ 442,235	-10125%
2024 Budget		
1,891,525		
(487,011)		
406,843		
93,000		
(628,129)		
\$ 1,276,228		



GENERAL SERVICE

Sewer services are billed for all properties connected to the sanitary sewer system and served by the water utility.

BILLING

Each property is billed monthly — a charge based on use/volume and a service charge also referred to as a fixed rate charge and based on the size of the water meter serving the property.

MONTHLY FIXED RATE

CHARGES:

Water Meter Size: Charge:

5/8"	\$17.10
3/4"	\$17.10
1"	\$23.00
1 1/4"	\$28.00
1 1/2"	\$33.00
2"	\$44.00
3"	\$71.00
4"	\$110.00
6"	\$207.00

Master Units \$7.25/unit

USE/VOLUME CHARGE:

\$6.34 per 100 cubic feet

THINGS TO KNOW

- The monthly bills are prepared by Columbus Utilities located at 1000 Columbus Avenue. Their telephone number is 623-5912. Payments can be made at the Columbus Utilities offices. They are not accepted at the Department.
- A late fee of 1% per month is assessed on payment that is not paid within 10 days of issuance. The late fee is assessed on the unpaid balance including all payment charges. This late fee applies to all customers. A written notice is given to the customer that the fee will be assessed no sooner than 20 days after the due date.
- Certain substances are not allowed in the sanitary system and have an impact on the Crawfish River, could be on public property. Do not put phosphorus, oils, grease, or other solutions or things like paint down the sanitary system. When in doubt call the Public Works office or the Public Works office and easier to prevent a potential poisoning by calling first.
- It is mandatory that each parcel building used for human occupancy be connected to the system. Expenses related to the installation and maintenance are to be borne by the owner. More information can be obtained by contacting the City building inspector.
- All users shall keep their own (laterals) in good repair and protect them from frost at their own risk and expense.

OW

prepared by the
at 950 Maple
number is: (920)
made either at
or at City Hall.
the Public Works

s applied to any
thin 20 days of
applied to the
any unpaid late
fee is applicable
notice may be
e bill is overdue
the bill is issued.

harmful to the
an adverse effect
endanger lives
not discharge
certain cleaning
down into your
the Sewer Utility
task. It is much
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upancy or work
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installation and
by the property
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spectator.

m service pipes
protected from
ense.

CONNECTION FEES

All new construction shall pay to the City
Treasurer a fee to connect to the municipal
sewer system based on the size of the water
meter. The fees are as listed:

Meter Size:	Fee:
5/8"	\$1,000.00
3/4"	\$1,000.00
1"	\$2,500.00
1 1/4"	\$3,700.00
1 1/2"	\$5,000.00
2"	\$8,000.00
3"	\$15,000.00
4"	\$25,000.00



SETTING A NEW LATERAL.—1950's.



November 4, 2024

Note	Version #2 No Staff Added Admin @ 3%
#	Comments

- 1
- Our latest electric rate increase went into effect 2/29/2024.
Our latest water rate increase went into effect 2/1/2024.
Our latest wastewater rate increase went into effect 11/1/2022.
- 2
- Sewer Rate Case "estimated" increase was added to budget for revenue. Final Numbers have yet to be completed.
- 3
- No Additional positions added.
- 4
- 2025 Budget prepared with a 8% increase in dental and 10% in health insurance rates vs. 2024.
- 5
- 2025 budget prepared anticipating approximatley +10-11% increase in operating wages/salaries and +3% Administration roles.
- 6
- 2025 wages based off of WI 2024 Prevailing Wage (MEUW Report). Rates were then adjusted to meet COL for 2025.
- 7
- AT&T & Charter Pole Attachments were increased by 25%, per contracts.
- 8
- ACEC capacity payment of \$29,400 is expected in 2025 for Sub # 4.
- 9
- School Benefits maintained due to Jacob Boness and Mason Mosher being in the Apprenticeship Program.
- 10
- Proposed capital projects and correlating debt issuance funds are shown.
- 11
- ATC Dividends are included in Electric Interest Income.

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

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

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

ELECTRIC 2025				CIP/PROJECTS
	Bond	2025 F350 UTILITY TRUCK PURCHASE (Ehlers)	\$ (76,923)	(\$4,325,750)
	30-594-20-0000	Trench Box large plus braces	\$ 9,720	(\$76,923)
	30-580-20-0000	MEUW	\$ 14,500	\$3,240
	30-932-20-0000	Snow Blower	\$ 1,500	\$10,840
	30-930-20-9351	RAIN GEAR PPE/SAFETY BUDGET	\$ 5,870	\$750
	30-932-20-0000	Shop Sweeper	\$ 480	\$5,870
	30-589-00-0000	Bobcat Hydraulic Breaker	\$ 13,300	\$240
	30-589-00-0000	Bobcat E48 w 18"30" & Ripper	\$ 78,298	\$4,434
	30-589-00-0000	Bobcat Skidsteer Rental	\$ 3,000	\$26,100
	30-583-20-0000 & 30-584-20-0000	REPAIRS TO ELECTRIC UTILITY TRAILERS 50/50	\$ 21,358	\$1,500
	30-594-20-0000	POPUP HUB FOR WORKING IN RAIN	\$ 1,200	\$21,358
	30-588-20-5881	TOOLS	\$ 25,000	\$1,200
	30-583-20-0000	POLES	\$ 18,000	\$25,000
	30-584-20-0000	PIPING/CONDUIT	\$ 30,000	\$18,000
	30-583-20-0000 & 30-584-20-0000	WIRE 50/50 Split	\$ 50,000	\$30,000
	30-583-20-0000 & 30-584-20-0000	FITTINGS/FUSES 50/50 Split	\$ 35,000	\$50,000
	30-588-20-5881	MAINT SUPPLIES MISC SUPPLIES	\$ 10,000	\$35,000
	30-921-20-0000	PRINTER/COPY MACHINE CONTRACT w/Rhyme	\$ 5,184	\$10,000
		BUDGET TOTAL "PROJECTS " ELECTRIC 2025		\$1,728
		CIP TOTAL ELECTRIC 2025		\$245,260
				(\$4,402,673)

2025

Reconnect Padmount Step-down

2025

Complete 4.16kV Conversion

2025

Decommission Sub #1

2025

Sell Pad Mount Step-downs

2025

Hospital Work Equipment Order

2025

Substation #2 SCADA Connection

Utility Truck

Transformers

\$10,000

\$3,300,000

\$10,000

-\$45,000

\$320,000

\$10,000

\$76,923

\$720,750

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

COLUMBUS LIGHT DEPARTMENT

Electric Revenue and Expenses
Projected 2024 Year End for 2025 Budget

	Actual	Actual	Thru July YTD	Expected	Budget		Budget	
	2022	2023	2024	2024	2024	2025 Budget vs 2024 Expected	2025	% Budget Increase
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								
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%

COLUMBUS LIGHT DEPARTMENT

Detailed Electric Operation and Maintenance Expenses

Projected 2024 Year End for 2025 Budget

Projected 2024 Year End for 2025 Budget											
	Actual		Actual		Actual		Thru Sept		2025 Budget vs		% Budget Increase
	2021	12/31/2022	12/31/2023	YTD 12/31/2024	Expected 2024	Budget 12/31/2024	2024 Expected	Budget 2025			
30-440-61-0000	Residential Sales - Total	1,078	-	-	2,448,825	2,514,793	2%	2,495,263	-1%		
30-440-61-0010	Residential Sales - City	2,351,744	2,300,057	1,877,540	-	-					
30-440-61-0011	Residential Sales PCAC - City	98,311	6,761	(96,898)	-	-					
30-440-61-0012	Res Sales Renew Engy - City	3,139	3,491	2,554	-	-					
30-440-61-0020	Residential Sales - Twn Clumbs	5,115	4,668	3,878	-	-					
30-440-61-0021	Residential Sales PCAC - ToFC	370	48	(171)	-	-					
30-440-61-0030	Residential Sales Town of Elba	66,893	63,823	52,519	-	-					
30-440-61-0031	Residential Sales PCAC - ToFE	2,604	69	(2,802)	-	-					
30-442-71-0010	S C/I Sales City1Ph	366,081	344,805	289,917	921,005	847,253	8%	992,969	17%		
30-442-71-0011	S C/I City1Ph PCAC	13,266	(462)	(16,428)	-	-					
30-442-71-0012	S C/I City1Ph Renew Engy	48	48	36	-	-					
30-442-71-0020	S C/I Town of Columbus	-	-	-	-	-					
30-442-71-0030	S C/I Town of Elba 1Ph	1,884	2,369	2,013	-	-					
30-442-71-0031	S C/I Town of ELba 1 Ph PCAC	(19)	(15)	(84)	-	-					
30-442-72-0010	S C/I Sales City 3Ph	551,738	581,911	432,807	-	-					
30-442-72-0011	S C/I City 3Ph PCAC	19,677	(1,491)	(25,959)	-	-					
30-442-72-0012	S C/I City 3Ph Renewal Energy	744	744	558	-	-					
30-442-72-0030	S C/I Town of Elba 3Ph	9,782	9,371	7,402	-	-					
30-442-72-0031	S C/I Town of Elba 3Ph PCAC	163	(119)	(548)	-	-					
30-442-93-0010	S C/I Security Lights City	1,369	1,325	1,058	-	-					
30-442-93-0011	S C/I Scurity Light City PCAC	9	(6)	(18)	-	-					
30-443-81-0010	Lg C/I Sales Small Pwr CP-1	920,001	843,074	681,592	846,002	841,881	5%	889,251	6%		
30-443-81-0011	Lg C/I Small Power CP-1 PCAC	42,028	(3,870)	(47,991)	-	-					
30-443-81-0012	Lg C/I Sml Pwr CP-1 Renew Engy	1,200	1,200	900	-	-					
30-443-82-0010	Lg C/I Sales Large Power CP-2	754,822	765,689	648,222	836,468	915,658	11%	926,873	1%		
30-443-82-0011	Lg C/I Large Power CP-2 PCAC	40,408	(994)	(43,974)	-	-					
30-443-82-0030	Lg C/I Sales Large Power Elba	45,819	48,946	23,103	-	-					
30-443-82-0031	Lg Commer and Indust Sales PCA	543	(1,253)	(832)	-	-					
30-443-83-0010	Lg Commer and Indust Sales Ind	2,667,853	2,536,713	2,261,548	2,787,131	2,795,636	3%	2,861,288	2%		
30-443-83-0011	Lg Commer and Indust Sales PCA	150,272	(11,696)	(174,103)	-	-					
30-443-83-0012	Lg Commer and Indust Sales Ren	4,980	4,980	3,735	-	-					
30-444-91-0010	Public Str and Hwy Lighting Ci	116,768	119,386	93,582	125,216	120,550	2%	127,273	6%		
30-444-91-0011	Public Str and Hwy Lighting PC	579	(284)	(1,303)	-	-					
30-444-91-0030	Public Str and Hwy Lighting El	2,328	2,327	1,692	-	-					
30-444-91-0031	Public Str and Hwy Lighting PC	38	(17)	(59)	-	-					
30-444-92-0010	Public Str and Hwy Lighting At	1,079	1,102	1,129	1,476	1,000	10%	1,625	63%		
30-444-92-0011	Public Str and Hwy Lighting PC	123	27	(22)	-	-					
30-448-95-0010	Interdepartmental Sales City	13,088	12,856	8,681	10,426	9,000	-4%	10,000	11%		
30-448-95-0011	Interdepartmental Sales PCAC -	398	(122)	(862)	-	-					
Total Sales Electricity		8,256,326	7,635,459	5,982,412	7,976,549	8,045,771		8,304,542			
30-450-00-0000	Forfeited Discs	-	-	-	10,850	8,500	-17%	9,000	6%		
30-450-00-0010	Forfeited Discs Forfeited Disc	7,974	7,462	7,871	-	-					
30-450-00-0020	Forfeited Discs Forfeited Disc	13	1	-	-	-					
30-450-00-0030	Forfeited Discs Forfeited Disc	306	254	266	-	-					
30-454-00-0000	Rent from Elect Prop	70,058	71,341	50,998	67,997	72,600	7%	72,600	0%		
30-454-00-0001	Rent from Elect Prop Pole Rent	-	-	-	-	-					
30-454-00-0002	Rent from Elect Prop Pole Rent	-	-	-	-	-					
30-454-00-0003	Rent from Elect Prop Other Ren	-	-	-	-	-					
30-456-00-0000	Oth Elect Rev	8,105	5,713	3,795	5,060	5,875	-1%	5,000	-15%		
30-456-00-4560	Oth Elect Rev Solar Credit	-	-	-	-	-					
30-456-20-0000	Oth Elect Rev Supplies & Expen	949	982	1,131	1,508	-					
Total Other Operating Revenues		87,404	85,753	64,061	85,415	86,975	1%	86,600	0%		
Total Operating Revenues		8,343,730	7,721,212	6,046,472	8,061,963	8,132,746	4%	8,391,142	3%		
Other Power Supply Expenses											
30-555-00-0000	Purchased Power (555)	5,841,393	5,963,618	4,555,070	5,336,492	6,250,250		6,364,872			
Total Other Power Supply Expenses		5,841,393	5,963,618	4,555,070	5,336,492	6,250,250	19%	6,364,872	2%		

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

Thru Sept									
Actual	Actual	Actual	YTD	Expected	Budget	2025 Budget vs	Budget		% Budget Increase
2021	12/31/2022	12/31/2023	12/31/2024	2024	12/31/2024	2024 Expected	2025		
		12,535	10,813	12,976	-		83,179		
30-584-20-0000	UG Line Exp Supplies & Expense	-	-	-	-				
30-584-20-5845	UG Line Exp Supplies & Expense	-	-	-	-				
30-584-30-0000	UG Line Exp Transportation	-	-	-	-				
30-584-30-5845	UG Line Exp Transportation Ins	15	61	-	-				
30-584-40-0000	UG Line Exp Inventory Allocati	-	-	-	-				
30-584-40-5845	UG Line Exp Inventory Allocati	-	-	-	-				
30-586-00-0000	Meter Exp	(5,355)	-	-	5,875	-19%	5,850		0%
30-586-10-0000	Meter Exp Labor	60	-	-	-				
30-586-10-5865	Meter Exp Labor Install Remove	111	539	-	-				
30-586-20-0000	Meter Exp Supplies & Expenses	7,966	10,705	7,249	-				
30-586-30-0000	Meter Exp Transportation	1	5,437	-	-				
30-586-30-5865	Meter Exp Transportation Insta	3	-	-	-				
30-587-00-0000	Customer Installations Exp	-	-	-	125	0%	125		0%
30-587-10-0000	Customer Installations Exp Lab	161	-	-	-				
30-587-30-0000	Customer Installations Exp Tra	-	550	-	-				
30-588-00-0000	Misc Dist Exp	132,524	146	-	122,250	34%	156,556		69%
30-588-10-0000	Misc Dist Exp Labor	74,039	72,872	131,351	-				
30-588-10-5883	Misc Dist Exp Labor Indirect W	14,305	441	-	-				
30-588-13-5882	Misc Dist Exp Stand-by/Estimat	-	-	-	-				
30-588-20-0000	Misc Dist Exp Supplies & Expen	9,725	11,392	22,414	-		15,000		
30-588-20-5881	Misc Dist Exp Supplies & Expen	-	26	-	-		35,000		
30-588-30-5881	Misc Dist Exp Transportation	-	-	-	-				
30-589-00-0000	Rents	464	-	250	250	12714%	32,034		12714%
30-589-20-0000	Rents Supplies & Expenses	-	-	-	-				
30-591-00-0000	Maint of Struct	-	-	-	2,950	19%	568		-81%
30-591-10-0000	Maint of Struct Labor	2,897	826	477	-				
30-592-00-0000	Maint of Station Eqp	-	-	-	5,850	17%	8,441		61%
30-592-10-0000	Maint of Station Eqp Labor	3,904	4,508	7,082	-		1,000		
30-592-20-0000	Maint of Station Eqp Supplies	2,645	2,125	1,000	-				
30-592-30-0000	Maint of Station Eqp Transport	-	-	-	-				
30-592-40-0000	Maint of Station Eqp Inventory	-	-	-	-				
Maintenance of Structures and Equipment									
Maintenance of Lines									
30-593-00-0000	Maint of OH Lines	-	(493)	-	25,750	19%	32,463		18%
30-593-10-0000	Maint of OH Lines Labor	33,247	39,200	27,237	-		8,620		
30-593-10-5932	Maint of OH Lines Labor / Tree Trimming (5932)	7,498	13,578	7,232	-				
30-593-20-0000	Maint of OH Lines Supplies & E	8,660	10,355	3,857	-				
30-593-20-5931	Maint of OH Lines Supplies & E	-	-	-	-				
30-593-20-5932	Maint of OH Lines Supplies & E	265	5,242	1,432	10,275		1,500		
30-593-20-5933	Maint of OH Lines Supplies & E	-	-	-	-				
30-593-30-0000	Maint of OH Lines Transportati	2,560	187	-	-				
30-593-30-5931	Maint of OH Lines Transportati	-	-	-	-				
30-593-30-5932	Maint of OH Lines Transportati	-	-	-	-				
30-593-30-5933	Maint of OH Lines Transportati	-	-	-	-				
30-593-40-0000	Maint of OH Lines Inventory AI	389	-	-	-				
Maintenance of UG Lines									
30-594-00-0000	Maint of UG Lines	(5,065)	(375)	-	17,350	-5%	13,072		7%
30-594-00-5941	Maint of UG Lines Maintenance	-	-	-	-				
30-594-10-0000	Maint of UG Lines Labor	8,536	17,197	10,967	-				
Electric Locate (5942)									
30-594-10-5942	Maint of UG Lines Labor Electr	1,118	1,132	875	-				
30-594-20-0000	Maint of UG Lines Supplies & E	5,778	57,722	8,861	-		1,042		
30-594-20-5941	Maint of UG Lines Supplies & E	-	667	-	-		5,000		
30-594-20-5942	Maint of UG Lines Supplies & E	-	-	-	975		500		
30-594-30-0000	Maint of UG Lines Transportati	25	30	50	-				
30-594-30-5941	Maint of UG Lines Transportati	-	-	-	-				
30-594-30-5942	Maint of UG Lines Transportati	-	-	-	-				
30-594-40-0000	Maint of UG Lines Inventory AI	1,181	-	-	-				
30-595-00-0000	Maint of Line Transformers	-	-	-	675	19%	201		-70%
30-595-10-0000	Maint of Line Transformers Lab	-	245	169	-				
30-595-20-0000	Maint of Line Transformers Sup	72	-	-	-				
30-595-30-0000	Maint of Line Transformers Tra	-	-	-	-				
30-596-00-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-10-0000	Maint of Str Light, Signal Sys	2,968	9,378	8,534	-		10,172		256%
30-596-20-0000	Maint of Str Light, Signal Sys	254	634	500	-		500		
30-596-30-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-40-0000	Maint of Str Light, Signal Sys	409	-	-	-				
30-596-50-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-60-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-70-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-80-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-90-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-100-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-110-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-120-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-130-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-140-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-150-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-160-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-170-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-180-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-190-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-200-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-210-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-220-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-230-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-240-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-250-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-260-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-270-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-280-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-290-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-300-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-310-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-320-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-330-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-340-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-350-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-360-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-370-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-380-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-390-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-400-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-410-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-420-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-430-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-440-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-450-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-460-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-470-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-480-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-490-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-500-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-510-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-520-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-530-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-540-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-550-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-560-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-570-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-580-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-590-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-600-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-610-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-620-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-630-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-640-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-650-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-660-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-670-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-680-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-690-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-700-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-710-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-720-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-730-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-740-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-750-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-760-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-770-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-780-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-790-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-800-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-810-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-820-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-830-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-840-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-850-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-860-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-870-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-880-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-890-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-900-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-910-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-920-0000	Maint of Str Light, Signal Sys	-	-	-	-				
30-596-930-0000	Maint of Str Light, Signal Sys	-	-	-	-				</

	Thru Sept					
	Actual	Actual	Actual	YTD	Expected	Budget
	2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
30-597-00-0000	Maint of Meters	-	-	-		
30-597-10-0000	Maint of Meters Labor	1,791	6,277	3,004	3,604	4,296
30-597-20-0000	Maint of Meters Supplies & Exp	13	1,572	-	500	500
	Maintenance of Miscellaneous Distrib PI	-	-	-	525	
	Total Distribution Expenses	218,658	229,620	229,427	278,158	501,472
						80%
						103%
Customer Accounts Expenses						
30-902-00-0000	Meter Reading Exp	-	-	-	86	102
30-902-10-0000	Meter Reading Exp Labor	-	-	71	-	102
	Meter Reading Expenses (902-20)	9,523				
30-902-20-0000	Meter Reading Exp Supplies & E	10,464	10,440	10,242	11,566	12,723
30-902-30-0000	Meter Reading Exp Transportati	88	164	64	128	141
30-903-00-0000	Customer Records & Clct Exp	-	-	-	65,550	
30-903-10-0000	Customer Records & Clct Exp La	55,645	56,283	52,956	63,547	71,377
30-903-10-9033	Customer Records & Clct Exp Di	3,058	4,765	2,333	2,799	3,337
	Accounting and Collecting Expenses (i	30,039				
30-903-20-0000	Customer Records & Clct Exp Su	32,487	31,284	18,395	33,233	33,500
30-903-20-9031	Customer Records & Clct Exp Su	-	-	-	-	
30-903-20-9033	Customer Records & Clct Exp Su	406	-	-	-	
	Supplies and Expenses					
30-904-00-0000	Uncollectible Accounts	6,544	-	-	200	200
30-906-00-0000	Cust Svc & Informational Exp	-	-	-	200	200
	Total Customer Accounts Expenses	104,150	102,935	84,062	111,760	121,580
						9%
						11%
Sales Expenses						
30-912-00-0000	Demonstrating and Selling Exp	-	-	-	1,525	
30-912-00-9122	Demonstrating and Selling Exp	-	(314)	-	-	
30-912-20-0000	Demonstrating and Selling Exp	-	98	-	-	
30-912-20-9122	Demonstrating and Selling Exp	-	(3,068)	9,196	12,130	1,525
30-916-00-0000	Misc Sales Exp	-	5,613	2,260	2,712	2,983
30-916-20-0000	Misc Sales Exp Supplies & Expe	-	44,125	21,513	25,816	28,397
	Total Sales Expenses	-	63,846	32,968	40,657	32,905
						-19%
						20%
Administrative and General Expenses						
30-920-00-0000	Admin & General Salaries	-	-	-	210,250	259,859
30-920-10-0000	Admin & General Salaries Labor	74,204	256,322	198,490	-	259,859
30-920-10-9262	ADMIN & GEN SALARIES - HOLIDAY	-	-	-	42,125	140
30-921-00-0000	Ofc Supplies and Exp	196	-	117	140	46,434
30-921-20-0000	Ofc Supplies and Exp Supplies	52,526	67,105	37,255	44,706	
30-921-20-9122	NEED TITLE	-	-	-	-	
30-921-20-9999	Ofc Supplies and Exp Supplies	-	-	-	-	
30-923-00-0000	Outside Svcs Employed	-	-	-	19,175	
30-923-20-0000	Outside Svcs Employed Supplies	24,026	19,468	34,322	34,322	25,000
30-924-00-0000	Prop Insurance	-	-	-	22,125	
30-924-20-0000	Prop Insurance Supplies & Expe	21,367	23,924	25,916	-	26,953
30-925-00-0000	Injuries and Damages	-	-	-	-	
30-925-20-0000	Injuries and Damages Supplies	4,358	3,992	4,700	7,700	5,000
30-926-00-0000	Employee Pensions and Benefits	-	-	-	-	0
30-926-00-9269	Employee P&B Fringes Cleared	(138,794)	(8,581)	(7,575)	(7,575)	-7,500
30-926-10-9261	Employee P&B Sick Payout Benfit	17,583	-	-	12,000	2,500
30-926-10-9262	Employee P&B Holiday	9,469	7,597	9,808	2,500	12,947
30-926-10-9264	Employee P&B School	24,581	37,163	52,647	13,250	69,495
30-926-10-9265	Employee P&B Funeral/MISC	210	1,490	803	26,450	500
30-926-10-9266	Employee P&B Vac Payout Benfit	9,910	-	1,076	500	1,500
30-926-10-9999	Special Sick - Covid-19	-	-	-	4,500	1,500
30-926-15-9269	Employee P&B Burden/OH Cleared	18,033	1,338	-	-	0
30-926-20-0000	Employee P&B Supplies & Exp	-	88	-	-	0
30-926-20-9260	Employee P&B WI Retirement	-	32,993	32,229	-	0
30-926-20-9266	Employee P&B Clothing Allowance	26,907	13,111	2,017	38,675	59,699
30-926-20-9267	Employee P&B Health Ins	3,274	66,056	66,501	3,500	3,500
30-926-20-9268	Employee P&B Life Ins	58,151	549	565	50,904	117,473
30-926-20-9270	Employee P&B Cell Phone	281	838	815	678	1,139
30-926-20-9271	Employee P&B Dental Ins	1,050	3,755	3,457	1,902	1,900
30-926-20-9272	Employee P&B Vision Ins	4,139	517	477	4,148	6,362
30-926-20-9273	Employee P&B GASB 68	535	-	477	425	676
30-928-00-0000	Regulatory Commuission Exp	(66,672)	-	-	25,000	0
30-928-20-0000	Reg Commuission Exp S&E	-	-	-	500	5,000
30-930-00-0000	Misc General Exp	142	16,643	5,666	500	
30-930-00-9350	Misc General Exp Annual Confer	-	-	-	18,500	
						13%
						Item #2.
						131

Thru Sept									
	Actual	Actual	Actual	YTD	Expected	Budget	2025 Budget vs	Budget	% Budget
	2021	12/31/2022	12/31/2023	12/31/2024	2024	12/31/2024	2024 Expected	2025	Increase
30-930-00-9352 Misc General Exp Legislative A	-	-	-	-	-	-	-	-	-
Misc Reliability Expenses (9301)									
30-930-10-0000 Misc General Exp Labor	-	18,967	29,336	20,781	24,938	-		29,723	
30-930-20-0000 Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000	
30-930-20-9351 Misc General Exp Supplies & Ex		-	-	-		-	9%	5,870	1248%
30-933-00-0000 Vehicle Clearing	-	17,930	39,655	42,462	50,954	12,500		52,000	
30-933-10-0000 Vehicle Clearing Labor	-	16,084	31,616	24,871	29,846	-		35,573	
30-933-20-0000 Vehicle Clearing S&E	-	42,090	44,538	55,335	73,780	-		75,000	
30-933-30-0000 Vehicle Clearing Transportatio	-	(871)	(2,370)	-		-			
30-932-00-0000 Maint of General Plt	-	3,173	-	650		32,000	17%	46,612	69%
30-932-10-0000 Maint of General Plt Labor	-	58,844	41,244	32,590	39,108	-			
30-932-20-0000 Maint Gen Plant S&E	-	3,041	3,947	5,466	7,287	-		7,500	
Total Administrative and General Ex	-	316,407	746,192	662,291	802,077	538,402	13%	903,855	68%
Total Operation and Maintenance Exp	6,164,201	7,331,796	7,231,389	5,563,817	6,569,144	7,171,977	21%	7,924,684	10%
Taxes (Non-Tax Equivalent)	48,718	46,684	48,718	27,681	27,681	48,718	69%	46,684	-4%
Total Operation and Maintenance Expense	6,212,919	7,378,480	7,280,107	5,591,498	6,596,824	7,220,695	21%	7,971,368	10%
Depreciation Expense		429,109	505,551	310,000	513,339	513,339	-1%	508,206	-1%
30-403-00-0000 Depreciation Expense Pole Rent		53,356	56,138	40,000	55,000	-	9%	60,000	100%
Total Taxes		482,465	561,689	350,000	568,339	513,339	0%	568,206	11%
Taxes		-	-	-					
30-408-00-0000 Taxes Property Tax Equivalent		234,780	212,958	191,000	212,958	234,780	11%	236,447	1%
30-408-20-4081 Taxes Social Security		34,836	37,388	35,391	35,391	34,836	86%	65,712	88%
30-408-20-4082 Taxes Gross Receipts Tax		4,283	4,752	4,084	7,155	4,283	-30%	4,990	16%
30-408-20-4083 Taxes PSC Remainder Assessment		7,565	7,558	8,042	15,607	7,565	-52%	7,565	0%
30-408-20-4084 Total Taxes		281,464	262,657	238,517	271,112	281,464	16%	314,714	12%
NON-OPERATING REVENUES									
30-415-00-0000 Rev from Merch Job & Cont Work		802	-	-		-			
30-416-10-0000 Merch Job & Cont Wrk Labor		(3,145)	(582)	-		-			
30-416-15-0000 Merch Job & Cont Wrk Burden/OH		(1,195)	(221)	-		-			
30-416-30-0000 Merch Job & Cont Wrk Transport		(410)	(200)	-		-			
30-419-00-0000 Interest and Dividends Income		55,075	101,449	74,803	99,737	34,550	-7%	93,000	169%
30-426-00-0000 Oth Income Deductions		0	-	-		(575)	#DIV/0!		-100%
30-427-00-0000 Interest on Long-Term Debt		(13,100)	(10,100)	(8,700)	(8,640)	(15,250)	119%	-18,903	24%
30-428-00-4280 Amort of Debt Disc and Exp		2,760	2,568	1,826	2,460	-	-2%	2,400	100%
Misc NonOper Income		23,785	11,340	-	2,000	2,000	0%	2,000	0%
30-421-00-4211 Gain/Sales Fixed Assets		95,435	-	-	-	-	0%	167,000	100%
Total Non-Operating/Misc Income		160,008	104,255	67,929	95,557	20,725	157%	245,497	1085%
NET INCOME/(LOSS)		361,329	(278,987)	(65,614)	721,246	137,973	-130%	(217,649)	

WATER 2025				CIP PROJECTS
	Power Wash and Touch Up Elevated Storage (Tower Drive) (CIP)	\$	12,500	\$12,500
50-672-20-0000				
50-662-20-6622	Annual Replacements (LEAD & COPPER) (CIP)	\$	50,000	\$50,000
50-677-40-0000	Annual Hydrant and Valve Replacement (CIP)	\$	30,000	\$30,000
50-932-20-0000	Plant #2 Dehumidifier	\$	17,635	\$17,635
50-661-20-0000	CONTINGENCY REPAIR CASH	\$	25,000	\$25,000
50-663-20-0000	Water Meter Bench Tester w/Auto Stop	\$	50,155	\$50,155
50-662-20-0000	Trench Box large plus braces	\$	9,720	\$1,240
50-660-20-0000	MEUW	\$	14,500	\$4,840
50-932-20-0000	Snow Blower	\$	1,500	\$750
50-930-20-9351	RAIN GEAR PPE/SAFETY BUDGET	\$	5,870	\$5,870
50-932-20-0000	Shop Sweeper	\$	480	\$240
50-932-20-0000	Plant #1 Electric Heater	\$	7,998	\$7,998
50-662-20-0000	Kerf Cutter	\$	3,500	\$3,500
50-666-20-0000	Bobcat Hydraulic Breaker	\$	13,300	\$4,434
50-666-20-0000	Bobcat E48 w 18"30" & Ripper	\$	76,288	\$25,100
50-666-20-0000	Bobcat Skidsteer Rental	\$	3,000	\$1,500
50-641-20-0000	WATER TREATMENT CHEMICALS	\$	74,000	\$74,000
50-675-00-6752	HYDROCORP CROSS CONNECCT CONTRACT	\$	11,760	\$11,760
50-921-20-0000	PRINTER/COPY MACHINE CONTRACT w/Rhyme	\$	5,184	\$1,728
BUDGET TOTAL "PROJECTS" WATER 2025				\$331,250
CIP TOTAL WATER 2025				(\$1,352,626)

New Operator adds \$130,587 in Salary Expense

*Excessive OT for 2024 factored into Labor Expenses for 2025

BOND AMOUNT - \$1,352,626

2025	Plant #2 Softener Reconditioning		
2025	Plant #2 Softener Painting		
2025	Motor Control Center Replacement		
2025	Iron Filter Automated Backwash		
2025	Dehumidifier 1 of 4 Replacement		
2025	Investigation and Site Selection		
2025	Land Acquisition		
2025	Water Portion of Streets Projects		
			\$1,352,626

\$298,906	Recondition the water softeners		
\$135,651	Repaint Interior of Vessels		
\$283,379	MCC Electrical Buckets and Panel Replacements		
\$293,000	Plant #2		
\$18,164	Plant #2		
\$42,436	Future Water Plant		
\$106,090	Future Water Plant		
\$175,000			

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

	Actual	Actual	Thru July YTD	Expected	Budget	2025 Budget vs 2024 Expected	Budget	% Budget Increase
	2022	2023	2024	2024	2024		2025	-
OPERATING REVENUES								
Sales of Water								
Metered Sales								
Residential (4611)	749,523	770,164	619,229	825,639	1,572,500	3.00%	850,408	-45.92%
Commercial (4610 & 4612)	217,397	194,634	161,897	215,862	211,600	3.00%	222,338	5.07%
Industrial (4613)	49,168	62,109	51,139	68,185	49,525	3.00%	70,230	41.81%
Deduct Meter Charges (4614)	230	716	503	671	255	3.00%	691	170.90%
Multi Family (4615)	57,339	57,592	50,314	67,085	61,125	3.00%	69,097	13.04%
Public Authority (464)	27,736	29,930	33,394	44,525	34,875	3.00%	45,861	31.50%
Total Metered Sales	1,101,393	1,115,144	916,475	1,221,966	1,929,880	3.00%	1,258,625	-34.78%
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	-7.16%	41,710	2.92%
Water Treatment Expenses	217,189	210,064	134,191	169,729	174,775	31.4%	222,983	27.58%
Transmission and Distribution Expenses	171,875	194,100	113,818	164,762	124,550	142.63%	399,763	220.97%
Customer Accounts Expenses	54,680	43,078	38,697	48,612	52,425	-16.62%	40,533	-22.68%
Sales Expense	-	-	-	-	250	-100.0%	250	0.00%
Administrative and General Expenses	230,136	409,785	334,523	418,799	358,470	18.47%	496,164	38.41%
Taxes (Non-Tax Equivalent)	14,325	30,361	15,750	35,427	48,718	-1.65%	34,841	-28.48%
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								
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	254,874	994,490	74.37%	(72,654)	-107.31%

Thru Sept									
	Actual 12/31/2022	Actual 12/31/2023	YTD 12/31/2024	Expected 2024	Budget 12/31/2024	2025 Budget vs 2024 Expected	Budget 2025	% Budget Increase	
50-926-15-9269	3,764.89	8,474.32	-		-	0%			0%
50-926-20-0000	1,250.00	(1,162.50)	-		-	0%	500		100%
50-926-20-9260	17,746.76	20,707.96	18,310.32	21,972	20,525.00	7%	28,695		40%
50-926-20-9266	2,864.98	805.32	2,436.50	2,956	3,050.00	-3%	3,050		0%
50-926-20-9267	67,081.83	61,318.03	55,395.39	66,474	50,904.00	23%	84,454		66%
50-926-20-9268	416.17	363.72	365.70	439	500.00	-14%	771		54%
50-926-20-9270	1,275.00	1,437.50	1,230.00	1,476	1,350.00	9%	1,500		11%
50-926-20-9271	4,688.15	3,553.13	2,669.78	3,204	3,398.00	-6%	4,754		40%
50-926-20-9272	603.27	461.04	343.76	572	425.00	26%	676		59%
50-926-20-9273	(38,949.00)	-	-		-	0%	-		0%
	-	-	-	-					
50-928-00-0000	-	-	-	100	100.00	0%	100		0%
50-928-20-0000	-	-	-		-				
50-930-00-0000	-	-	-		22,500.00	87%			-26%
50-930-10-0000	6,212.67	7,168.48	4,121.00	4,945	-		6,599		
50-930-20-0000	3,840.85	6,574.17	3,275.60	3,931	-		4,100		
50-930-20-9300	257.62	968.65	-		-				
50-930-20-9351	-	-	-		-		5,870		
50-932-00-0000	157.75	-	650.30	780	-	124%	500		100%
50-932-10-0000	14,025.06	16,389.29	14,782.00	17,738	-		23,669		
50-932-20-0000	3,357.39	4,134.06	5,115.50	6,139	-		31,133		
50-933-00-0000	(3,209.97)	28.88	157.06	160	-	33%	200		100%
50-933-10-0000	6,449.01	11,552.49	7,089.45	8,507	-		11,352		
Total Administrative and General Expenses									
Total Operation and Maintenance Expenses-PSC									
	233,375	409,785	334,523	418,799	358,470	-14%	496,164		38%
	745,325	900,586	654,998	846,829	750,995	-11%	1,201,403		60%
Taxes (Non-Tax Equivalent)									
	14,325	30,361	15,750	35,427	48,718	-38%	34,841		-28%
Total Operation and Maintenance Expenses									
	759,650	930,947	670,748	882,256	799,713	-9%	1,236,244		29%
50-403-00-0000	308,955.00	330,618.00	254,064.00	304,876.80	304,099.00	0%	304,877		0%
50-403-00-0001	44,017.00	46,659.00	36,000.00	43,200	-	100%	43,200		100%
	352,972	377,277	290,064	348,077	304,099	-13%	348,077		0%
Taxes									
50-408-00-0000	(10,258.00)	(11,052.00)	(4,576.00)	(6,101)	10,258.00	268%	(6,101)		-159%
50-408-20-4081	235,022.00	212,073.00	187,000.00	212,073	235,022.00	-11%	235,465		0%
50-408-20-4082	23,247.57	23,539.76	20,330.57	24,397	23,248.00	5%	33,342		43%
50-408-20-4084	1,334.93	2,369.53	1,333.32	1,335	1,335.00	0%	1,335		0%
	249,347	226,930	204,088	231,704	269,863	16%	264,040		14%
NON-OPERATING REVENUES									
Revenues from Merchandising, Jobbing & Contract									
Costs & Expenses of Merchandising, Jobbing, etc									
50-419-00-0000	10,048.60	32,296.37	25,833.25	31,000	3,500.00	89%	31,000		786%
50-421-00-0000	-	-	-	-	3,500.00	-100%	-		-100%
50-427-00-0000	(65,550.00)	(62,850.00)	(48,300.00)	(64,400)	(69,250.00)	-8%	(57,850)		-16%
50-428-00-4280	8,976.00	8,343.00	5,926.00	7,901	-	100%	7,901		100%
50-431-00-0000	1.05	34.35	18.64	25	-	100%	25		100%
50-439-10-0000	564.63	941.32	1,606.89	845	-	100%	845		100%
	(45,959.72)	(21,234.96)	(14,915.22)	(24,628.91)	(62,250.00)	153%	(18,078.91)		-27%
Total Non-Operating Revenues (Expenses)									
	203,387	205,695	189,173	207,075	207,613	0%	(72,654)		-135%
NET INCOME/(LOSS)									

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

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

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

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

	Actual	Actual	Thru July YTD	Expected	Budget	2025 Budget vs 2024 Expected	Budget	% Budget Increase
	2022	2023	2024	2024	2024		2025	
OPERATING REVENUES								
Wastewater Revenue:								
Metered Sales								
Residential	891,685	1,001,917	752,300	1,003,067	1,015,700	56.00%	1,564,785	54.06%
Commercial	339,321	337,880	268,792	358,389	392,700	56.00%	559,087	42.37%
Industrial	101,120	123,735	70,387	93,849	94,500	56.00%	146,405	54.93%
Public Authority	25,744	29,842	29,442	39,256	32,000	56.00%	61,240	91.38%
Service to other systems	121,664	121,603	116,466	139,759	150,000	56.00%	218,024	45.35%
Total Wastewater revenues	1,479,534	1,614,977	1,237,387	1,634,321	1,684,900	280.00%	2,549,541	288.08%
Other operating revenues:								
Forfeited Discounts (470)	-	-	3,160	4,214	-		6,573	
Miscellaneous	92,140	122,845	134,370	155,467	171,000		222,267	
Total operating revenues	1,571,674	1,737,822	1,374,917	1,794,001	1,855,900	54.87%	2,778,381	49.71%
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	195.58%	91,373	322.53%
Treatment and disposal plant equipment	132,268	153,547	17,573	21,087	49,833	0.00%	68,674	37.81%
General plant structures and equipment	26,521	40,380	156,687	188,025	431,237	111.74%	398,126	-7.68%
Total Maintenace	245,434	271,981	234,676	281,611	573,388	431.81%	651,527	13.63%
Customer Accounts								
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	33,340	31,500	2.88%	34,300	8.89%
Miscellaneous	8,364	10,995	6,017	7,252	15,500	115.81%	15,650	0.97%
Vehicle	-	-	8,872	15,208	16,000	5.21%	16,000	0.00%
Total administrative and general	245,069	248,042	385,037	460,832	697,572	91.81%	883,924	26.71%
Total operation and maintenance	1,011,717	1,004,742	856,481	1,026,567	1,624,501	98.56%	2,038,357	25.48%
Depreciation:								
Depreciation	-	-	-	406,843	406,843	0.00%	406,843	0.00%
Taxes	-	-	20,078	24,094	26,140	62.83%	39,232	50.08%
Total operating expenses	1,011,717	1,004,742	856,481	1,433,410	2,031,344	73.32%	2,484,432	22.30%
Operating income	559,957	733,080	518,436	360,592	(175,444)	-18.48%	293,949	-267.55%
NON-OPERATING REVENUES								
Interest Income (419)	-	-	42,712	51,254	93,000	-18.06%	42,000	-54.84%
Interest Expense (431)	-	-	-	(197,402)	(197,402)	8.97%	(215,105)	8.97%
Other Non-Operating Income (421)	-	-	78	94	-	13310.64%	12,606	100.00%
Total Non-Operating (Income)/Expense	-	-	42,790	(146,054)	(104,402)	9.89%	(160,499)	53.73%
NET INCOME/(LOSS)	-	-	42,790	(146,054)	(104,402)	-39.90%	133,450	-227.82%

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

Thru Sept									
	Actual 12/31/2022	Actual 12/31/2023	YTD 12/31/2024	Expected 2024	Budget 12/31/2024	2025 Budget vs 2024 Expected	Budget 2025	% Budget Increase	
60-480-60-0000	-	-	752,300.38	1,003,067.17	1,015,700.00	56%	1,564,784.79	54%	Metered Sales to Customers-RES
60-480-70-0000	-	-	188,151.47	250,868.63	392,700.00	56%	391,355.06	0%	Metered Sales to Customers-COM
60-480-80-0000	-	-	70,386.78	93,849.04	94,500.00	56%	146,404.50	55%	Metered Sales to Customers-IND
60-480-90-0000	-	-	80,640.59	107,520.79	-	56%	167,732.43	0%	Metered Sales to Customers-MUL
60-482-00-0000	-	-	29,442.36	39,256.48	32,000.00	56%	61,240.11	91%	Svc to Pub Authorities
	-	-	1,120,921.58	1,494,562.11	1,534,900.00	56%	2,331,516.89	40%	Total
60-483-00-0000	-	-	-	-	-	-	-	-	Svc to Other Sys
60-483-00-1100	-	-	11,109.10	13,330.92	10,000.00	56%	20,796.24	108%	Svc to Other Sys-Elba
60-483-00-1200	-	-	105,356.64	126,427.97	140,000.00	56%	197,227.63	41%	Svc to Other Sys-Fall River
	-	-	116,465.74	139,758.89	150,000.00	112%	218,023.87	74%	Total Other Sewer
	-	-	1,237,387.32	1,634,320.99	1,684,900.00	84%	2,549,540.75	57%	Total Sewer Utility-Public Charges
60-485-00-0000	-	-	3,160.13	4,213.51	-	56%	6,573.07	100%	Cust Forfeited Disc
	-	-	3,160.13	4,213.51	-	-	6,573.07	-	Total
60-483-00-1300	-	-	65,109.00	65,109.00	66,000.00	1%	66,000.00	0%	Svc to Other Sys-Water Qual Tr
60-483-00-1400	-	-	47,685.41	57,222.49	53,500.00	56%	89,267.09	67%	Svc to Other Sys-To Discharge
60-483-00-1500	-	-	17,969.22	26,953.83	46,500.00	123%	60,000.00	29%	Svc to Other Sys-High Streg D
60-487-00-0000	-	-	2,405.97	4,124.52	-	-3%	4,000.00	100%	Misc Oper Rev
60-487-00-9000	-	-	1,200.00	2,067.14	5,000.00	46%	3,000.00	-40%	Misc Oper Rev-Connection Fees
	-	-	134,369.60	155,466.98	171,000.00	39%	222,267.09	39%	Total Miscellaneous Revenue
	-	-	1,374,917.05	1,794,001.49	1,855,900.00	103%	2,778,380.91	150%	Total Operating Revenue
Supervision and Labor									
60-820-10-0000	-	-	29,940.57	35,929.00	-	136%	84,619.00	100%	Supervsn and Labor L
60-820-20-0000	-	-	-	-	-	0%	4,840.00	100%	Supervsn and Engineering supp
	-	-	29,941	35,929	-	0%	89,459	148.99%	Total
Pumping Expenses									
60-821-00-0000	-	-	-	-	-	-	-	-	Pwr and Fuel for Pmping
60-822-00-0000	-	-	66,477.18	79,772.62	77,000.00	-30%	55,840.83	-27%	Pwr and Fuel-Aeration Eqp
	-	-	66,477	79,773	77,000	-30%	55,840.83	-30.00%	Total Pumping Expenses
Water Treatment Expenses									
60-826-00-0000	-	-	101,812.03	122,174.44	98,000.00	76%	214,600.00	119%	Water Treatment Labor and Expenses
	-	-	101,812	122,174	98,000	76%	214,600.00	75.65%	Total
60-827-00-0000	-	-	24,397.94	29,277.53	19,000.00	293%	115,000.00	505%	Oth oper Supplies and Exp
60-827-00-1000	-	-	-	-	45,000.00	-100%	-	-100%	Oth Oper Supplies & Exp-WalPh
	-	-	24,398	29,278	64,000	193%	115,000.00	292.79%	Total
60-828-10-0000	-	-	679.01	815.00	679.01	135%	1,919.00	183%	Transportation Exp Labor
	-	-	679	815	679	135%	1,919.00	135.46%	Total
60-831-00-0000	-	-	20,461.76	24,554.05	56,500.00	117%	53,240.00	-6%	Maint of Sewage Cictcion Sys
60-831-10-0000	-	-	14,193.38	17,032.00	14,193.38	136%	40,114.00	183%	Maint of Sewage Cictcion Sys L
	-	-	34,655	41,586	70,693	252%	93,354.00	124.48%	Total
60-832-00-9000	-	-	15,910.82	19,092.98	11,775.00	57%	30,000.00	155%	Maint-Ctct Sys Pmp Eqp
60-832-00-0000	-	-	9,850.30	11,820.00	9,850.30	136%	27,839.00	183%	Maint-Ctct Sys Pmp Exp L
60-832-20-0000	-	-	-	-	-	0%	33,534.00	100%	Rentals
	-	-	25,761	30,913	21,625	193%	91,373.00	195.58%	Total
60-833-00-0000	-	-	6,365.39	7,638.47	17,000.00	384%	37,000.00	118%	Maint-Trmt, Dispose Plt Eqp
60-833-10-0000	-	-	11,207.20	13,449.00	11,207.20	136%	31,674.00	183%	Maint-Trmt, Dispose Plt Exp L
	-	-	17,573	21,087	49,833	520%	68,674.00	225.66%	Total
60-834-00-0000	-	-	87,305.59	104,766.71	361,855.00	93%	202,036.00	-44%	Maint-Genl Plt Struct & Eqp
	-	-	87,306	104,767	361,855	93%	202,036.00	92.84%	Total
60-834-10-0000	-	-	69,381.74	83,258.00	69,381.74	136%	196,090.00	183%	Maint-Genl Plt Struct & Eqp L
	-	-	69,381.74	83,258.00	69,381.74	136%	196,090.00	1.36	Total
	-	-	361,565.16	433,878.18	736,066.93	1597%	983,046.00	1.27	Total Water Treatment Expenses
Customer Accounts Expense									
60-903-00-0000	-	-	4,599.86	5,519.83	105,000.00	27%	7,000.00	-93%	Customer Records & Ctct Exp
60-903-10-0000	-	-	8,862.15	10,635.00	8,862.15	79%	19,087.00	115%	Customer Records & Ctct Exp L
	-	-	13,462	16,155	113,862	605%	26,087.00	1	Total Customer Accounts Expense
Administrative and General Expenses									
60-920-10-0000	-	-	186,172.02	223,406.00	186,172.02	1%	224,935.00	21%	Admin & General Salaries L
	-	-	186,172	223,406	186,172	-17%	224,935.00	0	Total
60-921-00-0000	-	-	13,370.20	16,044.24	5,600.00	37%	22,000.00	293%	Otc Supplies and Exp
60-921-00-1000	-	-	62.66	75.19	800.00	-100%	-	-100%	Otc Supplies & Exp- Iss/Prem/P
	-	-	13,433	16,119	6,400	-60%	22,000.00	0	Total
60-923-00-0000	-	-	137,921.95	165,506.34	442,000.00	142%	400,000.00	-10%	Outside Svcs Employed
	-	-	137,922	165,506	442,000	167%	400,000.00	1	Total
60-924-00-0000	-	-	29,023.73	29,023.73	31,500.00	3%	30,000.00	-5%	Property Insurance
60-925-00-0000	-	-	3,597.00	4,316.40	-	0%	4,300.00	100%	Injuries and Damages
	-	-	32,621	33,340	31,500	-6%	34,300.00	1	Total
60-926-10-9262	-	-	6,313.38	7,576.00	-	55%	11,776.00	100%	Employee P&B Holiday
60-926-10-9263	-	-	-	-	-	0%	-	0%	Employee P&B Sick Leave
60-926-10-9264	-	-	-	-	-	0%	-	-11%	Employee P&B School
60-926-10-9265	-	-	10,457.48	12,549.34	15,900.00	13%	14,131.00	0%	Employee P&B Funeral
60-926-20-6272	-	-	-	-	-	0%	-	0%	Employee P&B Vision Insurance
60-926-20-9260	-	-	18,467.42	22,161.00	22,766.25	56%	34,621.00	52%	Employee P&B Wt Retirement
60-926-20-9266	-	-	1,830.27	1,830.27	-	9%	2,000.00	100%	Employee P&B Clothing Allowanc
60-926-20-9267	-	-	68,340.65	82,009.00	72,018.05	21%	99,379.00	38%	Employee P&B Health Insurance
60-926-20-9268	-	-	735.97	883.00	633.61	162%	2,316.00	266%	Employee P&B Life Insurance
60-926-20-9270	-	-	805.00	966.00	-	1%	980.00	100%	Employee P&B Cell Phone
60-926-20-9271	-	-	3,628.45	4,354.00	-	20%	5,210.00	100%	Employee P&B Dental Insurance
60-926-20-9272	-	-	474.08	569.00	-	10%	626.00	100%	Employee P&B Vision Ins
60-926-20-9273	-	-	-	-	-	0%	-	0%	Employee Pen & Ben GASB 68
60-926-20-9274	-	-	-	-	19,500.00	-100%	-	-100%	OPED Exp GASB 75
	-	-	111,053	132,898	130,818	-2%	171,039.00	7	Total
60-930-00-0000	-	-	5,957.41	7,148.89	15,500.00	5%	7,500.00	-52%	Misc General Exp
60-930-10-0000	-	-	-	-	-	0%	-	0%	Misc General Exp - Labor
60-930-20-9351	-	-	-	-	-	0%	8,000.00	100%	Misc General Exp Supplies & Ex
60-932-00-0000	-	-	60.00	102.86	-	46%	150.00	100%	Maint of General Plt
60-933-00-0000	-	-	8,871.54	15,208.35	16,000.00	5%	16,000.00	0%	Vehicle Clearing
	-	-	14,888.95	22,460.10	31,500.00	40%	31,650.00	0%	Total Misc
	-	-	496,089.21	593,729.61	828,389.93	40%	910,011.00	0.10	Total Administrative & General Expenses
Depreciation Expense									
60-403-00-0000	-	-	-	406,843.00					



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

November 4, 2024

Sewer Utility Needs for FY 2025

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

Water Utility Needs for FY 2025

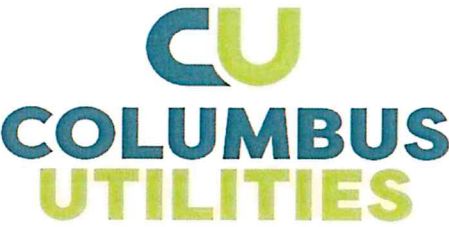
Item	Cost	Comments
1 WP #2 MCC Replacement	\$ 283,379.00	MCC Electrical Buckets and Panel Replacement
2 WP#2 Softener Recon	\$ 298,906.00	Recondition the Zeolite Softeners
3 WP#2 Softener Repaint	\$ 135,651.00	Repaint the interior of the Vessels
4 WP#2 Iron Filter Automated Backwash	\$ 293,000.00	Replace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

Electric Utility Needs for FY 2025

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

Combined Utility Needs for FY 2025

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



November 4, 2024

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

- 1 Our latest electric rate increase went into effect 2/29/2024.
Our latest water rate increase went into effect 2/1/2024.
Our latest wastewater rate increase went into effect 11/1/2022.
- 2 Sewer Rate Case "estimated" increase was added to budget for revenue. Final Numbers have yet to be completed.
- 3 Addition of (1) Sewer Operator 10/24, (1) Water Operator Proposed 1/25, and (1)Electric Lineman Proposed 1/25 all in Budget 2025.
- 4 2025 Budget prepared with a 8% increase in dental and 10% in health insurance rates vs. 2024.
- 5 2025 budget prepared anticipating approximatley +10-11% increase in operating wages/salaries and +3% Administration roles.
- 6 2025 wages based off of WI 2024 Prevailing Wage (MEUW Report). Rates were then adjusted to meet COL for 2025.
- 7 AT&T & Charter Pole Attachments were increased by 25%, per contracts.
- 8 ACEC capacity payment of \$29,400 is expected in 2025 for Sub # 4.
- 9 School Benefits maintained due to Jacob Boness and Mason Mosher being in the Apprenticeship Program.
- 10 Proposed capital projects and correlating debt issuance funds are shown.
- 11 ATC Dividends are included in Electric Interest Income.

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

	Electric	Water	Wastewater	Total Utilities
Net Income	\$ (217,649)	\$ (72,654)	\$ 133,450	\$ (156,853)
Add:				
Proceeds from 2025 revenue debt issue	4,402,673	1,352,626	2,297,837	8,053,136
Depreciation & Amortization (net)	565,806	340,175	406,843	1,312,824
Less:				
Capital additions	(4,402,673)	(1,352,626)	(2,297,837)	(8,053,136)
Debt principle payments	(520,643)	(140,000)	(321,172)	(981,815)
Net Cash Flow	\$ (172,486)	\$ 127,521	\$ 219,121	\$ 174,156

ELECTRIC 2025				CIP/PROJECTS
	Bond	2025 F350 UTILITY TRUCK PURCHASE (Ehlers)	\$ (76,923)	(\$4,325,750)
	30-594-20-0000	Trench Box large plus braces	\$ 9,720	
	30-580-20-0000	MEUW	\$ 14,500	\$3,240
	30-932-20-0000	Snow Blower	\$ 1,500	\$10,840
	30-930-20-9351	RAIN GEAR PPE/SAFETY BUDGET	\$ 5,870	\$750
	30-932-20-0000	Shop Sweeper	\$ 480	\$5,870
	30-589-00-0000	Bobcat Hydraulic Breaker	\$ 13,300	\$240
	30-589-00-0000	Bobcat E48 w 18"30" & Ripper	\$ 78,298	\$4,434
	30-589-00-0000	Bobcat Skidsteer Rental	\$ 3,000	\$26,100
	30-583-20-0000 & 30-584-20-0000	REPAIRS TO ELECTRIC UTILITY TRAILERS 50/50	\$ 21,358	\$1,500
	30-594-20-0000	POPUP HUB FOR WORKING IN RAIN	\$ 1,200	\$21,358
	30-588-20-5881	TOOLS	\$ 25,000	\$1,200
	30-583-20-0000	POLES	\$ 18,000	\$25,000
	30-584-20-0000	PIPING/CONDUIT	\$ 30,000	\$18,000
	30-583-20-0000 & 30-584-20-0000	WIRE 50/50 Split	\$ 50,000	\$30,000
	30-583-20-0000 & 30-584-20-0000	FITTINGS/FUSES 50/50 Split	\$ 35,000	\$50,000
	30-588-20-5881	MAINT SUPPLIES MISC SUPPLIES	\$ 10,000	\$35,000
	30-921-20-0000	PRINTER/COPY MACHINE CONTRACT w/Rhyme	\$ 5,184	\$10,000
		BUDGET TOTAL "PROJECTS " ELECTRIC 2025		\$1,728
		CIP TOTAL ELECTRIC 2025		\$245,260
				(\$4,402,673)

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

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

	Actual	Actual	Thru July YTD	Expected	Budget		Budget	
	2022	2023	2024	2024	2024	2025 Budget vs 2024 Expected	2025	% Budget Increase
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) <i>GS = <50 KW for 3 consec months</i>	964,742	938,479	690,754	921,005	847,253	7.81%	992,969	17.20%
Small Power Sales (443) <i>CP - 1 = demand <200 KW</i>	963,229	840,404	634,501	846,002	841,881	5.11%	889,251	5.63%
Large Power Sales (443-82) <i>CP-2 = demand <1000 KW</i>	841,592	813,640	627,351	836,468	915,658	10.81%	926,873	1.22%
Industrial Power Sales (443-83) <i>CP-3 = demand >1000 KW</i>	2,823,105	2,528,744	2,090,349	2,787,131	2,795,636	2.66%	2,861,288	2.35%
Public Street Lighting (444-91)	119,713	121,412	93,912	125,216	120,550	1.64%	127,273	5.58%
Athletic Field Lighting (444-92)	1,202	1,129	1,107	1,476	1,000	10.07%	1,625	62.50%
Interdepartmental Sales (448)	13,486	12,734	7,819	10,426	9,000	-4.08%	10,000	11.11%
Total Sales Electricity	8,256,323	7,635,459	5,982,412	7,976,549	8,045,771	3.95%	8,304,542	3.22%
	-	-	-	-	-		-	
Other Operating Revenues								
Forfeited Discounts (450)	8,293	8,500	8,137	10,850	8,500	-17.05%	9,000	5.88%
Rents From Electric Property (454)	70,058	71,350	50,998	67,997	72,600	6.77%	72,600	0.00%
Other Electric Revenues (456)	9,054	5,875	4,926	6,568	5,875	-23.87%	5,000	-14.89%
Total Other Operating Revenues	87,405	85,725	64,061	85,415	86,975	1.39%	86,600	-0.43%
Total Operating Revenues	8,343,728	7,721,184	6,046,472	8,061,963	8,132,746	3.92%	8,391,142	3.18%
	-	-	-	-	-		-	
OPERATING EXPENSES								
Operation and Maintenance Expenses								
Purchased Power (555)	6,613,233	5,963,618	4,555,070	5,336,492	6,250,250	19.27%	6,364,872	1.83%
Distribution Expenses	229,622	293,389	229,427	278,158	246,600	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)	390,010	(279,015)	(65,614)	721,246	137,973	-112.83%	(92,537)	-167.07%

COLUMBUS LIGHT DEPARTMENT

Detailed Electric Operation and Maintenance Expenses

Projected 2024 Year End for 2025 Budget

Projected 2024 Year End for 2025 Budget											
	Actual		Actual		Actual		Thru Sept		2025 Budget vs		% Budget Increase
	2021	12/31/2022	12/31/2023	YTD 12/31/2024	Expected 2024	Budget 12/31/2024	2024 Expected	2025			
30-440-61-0000	Residential Sales - Total	1,078	-	-	2,448,825	2,514,793	2%	2%	2,495,263	-1%	
30-440-61-0010	Residential Sales - City	2,351,744	2,300,057	1,877,540	-	-					
30-440-61-0011	Residential Sales PCAC - City	98,311	6,761	(96,898)	-	-					
30-440-61-0012	Res Sales Renew Engy - City	3,139	3,491	2,554	-	-					
30-440-61-0020	Residential Sales - Twn Clumbs	5,115	4,668	3,878	-	-					
30-440-61-0021	Residential Sales PCAC - ToFC	370	48	(171)	-	-					
30-440-61-0030	Residential Sales Town of Elba	66,893	63,823	52,519	-	-					
30-440-61-0031	Residential Sales PCAC - ToFE	2,604	69	(2,802)	-	-					
30-442-71-0010	S C/I Sales City1Ph	366,081	344,805	289,917	921,005	847,253	8%	8%	992,969	17%	
30-442-71-0011	S C/I City1Ph PCAC	13,266	(462)	(16,428)	-	-					
30-442-71-0012	S C/I City1Ph Renew Engy	48	48	36	-	-					
30-442-71-0020	S C/I Town of Columbus	-	-	-	-	-					
30-442-71-0030	S C/I Town of Elba 1Ph	1,884	2,369	2,013	-	-					
30-442-71-0031	S C/I Town of ELba 1 Ph PCAC	(19)	(15)	(84)	-	-					
30-442-72-0010	S C/I Sales City 3Ph	551,738	581,911	432,807	-	-					
30-442-72-0011	S C/I City 3Ph PCAC	19,677	(1,491)	(25,959)	-	-					
30-442-72-0012	S C/I City 3Ph Renewal Energy	744	744	558	-	-					
30-442-72-0030	S C/I Town of Elba 3Ph	9,782	9,371	7,402	-	-					
30-442-72-0031	S C/I Town of Elba 3Ph PCAC	163	(119)	(548)	-	-					
30-442-93-0010	S C/I Security Lights City	1,369	1,325	1,058	-	-					
30-442-93-0011	S C/I Scurity Light City PCAC	9	(6)	(18)	-	-					
30-443-81-0010	Lg C/I Sales Small Pwr CP-1	920,001	843,074	681,592	846,002	841,881	5%	5%	889,251	6%	
30-443-81-0011	Lg C/I Small Power CP-1 PCAC	42,028	(3,870)	(47,991)	-	-					
30-443-81-0012	Lg C/I Sml Pwr CP-1 Renew Engy	1,200	1,200	900	-	-					
30-443-82-0010	Lg C/I Sales Large Power CP-2	754,822	765,689	648,222	836,468	915,658	11%	11%	926,873	1%	
30-443-82-0011	Lg C/I Large Power CP-2 PCAC	40,408	(994)	(43,974)	-	-					
30-443-82-0030	Lg C/I Sales Large Power Elba	45,819	48,946	23,103	-	-					
30-443-82-0031	Lg Commer and Indust Sales PCA	543	(1,253)	(832)	-	-					
30-443-83-0010	Lg Commer and Indust Sales Ind	2,667,853	2,536,713	2,261,548	2,787,131	2,795,636	3%	3%	2,861,288	2%	
30-443-83-0011	Lg Commer and Indust Sales PCA	150,272	(11,696)	(174,103)	-	-					
30-443-83-0012	Lg Commer and Indust Sales Ren	4,980	4,980	3,735	-	-					
30-444-91-0010	Public Str and Hwy Lighting Ci	116,768	119,386	93,582	125,216	120,550	2%	2%	127,273	6%	
30-444-91-0011	Public Str and Hwy Lighting PC	579	(284)	(1,303)	-	-					
30-444-91-0030	Public Str and Hwy Lighting El	2,328	2,327	1,692	-	-					
30-444-91-0031	Public Str and Hwy Lighting PC	38	(17)	(59)	-	-					
30-444-92-0010	Public Str and Hwy Lighting At	1,079	1,102	1,129	1,476	1,000	10%	10%	1,625	63%	
30-444-92-0011	Public Str and Hwy Lighting PC	123	27	(22)	-	-					
30-448-95-0010	Interdepartmental Sales City	13,088	12,856	8,681	10,426	9,000	-4%	-4%	10,000	11%	
30-448-95-0011	Interdepartmental Sales PCAC -	398	(122)	(862)	-	-			8,304,542		
Total Sales Electricity											
30-450-00-0000	Forfeited Discs	-	-	-	10,850	8,500	-17%	-17%	9,000	6%	
30-450-00-0010	Forfeited Discs Forfeited Disc	7,974	7,462	7,871	-	-					
30-450-00-0020	Forfeited Discs Forfeited Disc	13	1	-	-	-					
30-450-00-0030	Forfeited Discs Forfeited Disc	306	254	266	-	-					
30-454-00-0000	Rent from Elect Prop	70,058	71,341	50,998	67,997	72,600	7%	7%	72,600	0%	
30-454-00-0001	Rent from Elect Prop Pole Rent	-	-	-	-	-					
30-454-00-0002	Rent from Elect Prop Pole Rent	-	-	-	-	-					
30-454-00-0003	Rent from Elect Prop Other Ren	-	-	-	-	-					
30-456-00-0000	Oth Elect Rev	8,105	5,713	3,795	5,060	5,875	-1%	-1%	5,000	-15%	
30-456-00-4560	Oth Elect Rev Solar Credit	-	-	-	-	-					
30-456-20-0000	Oth Elect Rev Supplies & Expen	949	982	1,131	1,508	-					
Total Other Operating Revenues		87,404	85,753	64,061	85,415	86,975	1%	1%	86,600	0%	
Total Operating Revenues		8,343,730	7,721,212	6,046,472	8,061,963	8,132,746	4%	4%	8,391,142	3%	
Other Power Supply Expenses											
30-555-00-0000	Purchased Power (555)	5,841,393	5,963,618	4,555,070	5,336,492	6,250,250			6,364,872		
Total Other Power Supply Expenses		5,841,393	5,963,618	4,555,070	5,336,492	6,250,250	19%	19%	6,364,872	2%	

Distribution Expenses											
30-580-00-0000	Operation Supervision & Engineering (5	12,840	-	-	-	21,000	-47%		10,840	-48%	
30-580-10-0000	Oper Supervsn and Engineer Lab	-	-	-	-	-					
30-580-20-0000	Oper Supervsn and Engineer Sup	12,863	9,844	14,438	-	-					
30-580-20-5801	Oper Supervsn and Engineer Alp	-	-	-	-	-					
30-582-00-0000	Station Expenses (582)	27,777	-	-	-	3,950	39%			-49%	
30-582-10-0000	Station Exp Labor	1,104	-	-	-	-					
30-582-20-0000	Station Exp Supplies & Expense	2,095	2,055	1,203	1,444	-		2,000			
30-583-00-0000	Overhead Line Expenses (583)	9,288	-	-	-	9,750	2200%			643%	
30-583-10-0000	OH line Exp Labor	8,291	962	740	888	-		838			
30-583-10-5835	OH line Exp Labor Install Remo	-	-	339	407	-		385			
30-583-20-0000	OH line Exp Supplies & Expense	219	1,034	1,544	1,853	-		71,179			
30-583-30-0000	OH line Exp Transportation	-	-	-	-	-					
30-583-30-5835	OH line Exp Transportation Ins	-	-	-	-	-					
30-584-00-0000	UG Line Exp	21,401	-	(738)	-	16,050	531%			42	
30-10-0000	UG Line Exp Labor	4,716	398	-	-	-				Item #2.	
30-10-5845	UG Line Exp Labor Install Remo	64	562	204	244	-		231			

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

Projected 2024 Year End for 2025 Budget										Thru Sept
	Actual 2021	Actual 12/31/2022	Actual 12/31/2023	YTD 12/31/2024	Expected 2024	Budget 12/31/2024	2025 Budget vs 2024 Expected	Budget 2025	% Budget Increase	
30-584-20-0000	UG Line Exp Supplies & Expense	14,739	12,535	10,813	12,976	-		83,179		
30-584-20-5845	UG Line Exp Supplies & Expense	-	-	-	-	-				
30-584-30-0000	UG Line Exp Transportation	-	-	-	-	-				
30-584-30-5845	UG Line Exp Transportation Ins	15	61	-	-	-				
30-584-40-0000	UG Line Exp Inventory Allocati	-	-	-	-	-				
30-584-40-5845	UG Line Exp Inventory Allocati	-	-	-	-	-				
30-586-00-0000	Meter Exp	(5,355)	-	-	-	5,875	-19%		0%	
30-586-10-0000	Meter Exp Labor	60	-	-	-	-				
30-586-10-5865	Meter Exp Labor Install Remove	111	539	-	-	-				
30-586-20-0000	Meter Exp Supplies & Expenses	7,966	10,705	5,437	7,249	-		5,850		
30-586-30-0000	Meter Exp Transportation	1	-	-	-	-				
30-586-30-5865	Meter Exp Transportation Insta	3	-	-	-	-				
30-587-00-0000	Customer Installations Exp	30	-	-	-	125	0%	125	0%	
30-587-10-0000	Customer Installations Exp Lab	161	-	-	-	-				
30-587-30-0000	Customer Installations Exp Tra	-	550	-	-	-				
30-588-00-0000	Misc Dist Exp	132,524	146	-	131,351	122,250	13%	124,069	42%	
30-588-10-0000	Misc Dist Exp Labor	74,039	72,872	109,459	-	-				
30-588-10-5883	Misc Dist Exp Labor Indirect W	14,305	441	-	-	-				
30-588-13-5882	Misc Dist Exp Stand-by/Estimat	-	-	-	-	-				
30-588-20-0000	Misc Dist Exp Supplies & Expen	9,725	11,392	18,678	22,414	-		15,000		
30-588-20-5881	Misc Dist Exp Supplies & Expen	-	26	-	-	-		35,000		
30-588-30-5881	Misc Dist Exp Transportation	-	-	-	-	-				
30-589-00-0000	Rents	464	-	-	250	250	12714%	32,034	12714%	
30-589-20-0000	Rents Supplies & Expenses	-	-	-	-	-				
30-591-00-0000	Maint of Struct	-	-	-	-	-		450	-85%	
30-591-10-0000	Maint of Struct Labor	2,897	826	397	477	-	-6%			
30-592-00-0000	Maint of Station Eqp	10,416	-	-	-	-				
30-592-10-0000	Maint of Station Eqp Labor	-	-	-	7,082	-	-5%	6,689		
30-592-20-0000	Maint of Station Eqp Supplies	3,904	4,508	5,902	1,000	-		1,000		
30-592-30-0000	Maint of Station Eqp Transport	2,645	2,125	54	-	-				
30-592-40-0000	Maint of Station Eqp Inventory	-	-	-	-	-				
Maintenance of Structures and Equipment										
Maintenance of Lines										
30-593-00-0000	Maint of OH Lines	-	(493)	-	-	25,750	-5%	25,727	-5%	
30-593-10-0000	Maint of OH Lines Labor	33,247	39,200	22,697	27,237	-		6,831		
30-593-10-5932	Maint of OH Lines Labor / Tree Trimming (5932)	7,498	13,578	6,027	7,232	-				
30-593-20-0000	Maint of OH Lines Supplies & E	8,660	10,355	3,857	-	-				
30-593-20-5931	Maint of OH Lines Supplies & E	-	-	-	-	-				
30-593-20-5932	Maint of OH Lines Supplies & E	265	5,242	432	1,432	10,275		1,500		
30-593-20-5933	Maint of OH Lines Supplies & E	-	-	-	-	-				
30-593-30-0000	Maint of OH Lines Transportati	2,560	187	-	-	-				
30-593-30-5931	Maint of OH Lines Transportati	-	-	-	-	-				
30-593-30-5932	Maint of OH Lines Transportati	-	-	-	-	-				
30-593-30-5933	Maint of OH Lines Transportati	-	-	-	-	-				
30-593-40-0000	Maint of OH Lines Inventory AI	389	-	-	-	-				
Maintenance of UG Lines										
30-594-00-0000	Maint of UG Lines	(5,065)	(375)	-	-	17,350	-20%	10,359	-9%	
30-594-00-5941	Maint of UG Lines Maintenance	-	-	-	-	-				
30-594-10-0000	Maint of UG Lines Labor Electric Locate (5942)	8,536	17,197	9,139	10,967	-				
30-594-10-5942	Maint of UG Lines Labor Electr	1,118	1,132	729	875	-		826		
30-594-20-0000	Maint of UG Lines Supplies & E	5,778	57,722	6,861	8,861	-		5,000		
30-594-20-5941	Maint of UG Lines Supplies & E	-	667	-	-	-				
30-594-20-5942	Maint of UG Lines Supplies & E	-	-	-	50	975		500		
30-594-30-0000	Maint of UG Lines Transportati	25	30	-	-	-				
30-594-30-5941	Maint of UG Lines Transportati	-	-	-	-	-				
30-594-30-5942	Maint of UG Lines Transportati	-	-	-	-	-				
30-594-40-0000	Maint of UG Lines Inventory AI	1,181	-	-	-	-				
30-595-00-0000	Maint of Line Transformers	-	-	-	-	675	-5%	160	-76%	
30-595-10-0000	Maint of Line Transformers Lab	-	245	141	169	-				
30-595-20-0000	Maint of Line Transformers Sup	72	-	-	-	-				
30-595-30-0000	Maint of Line Transformers Tra	-	-	-	-	-				
30-596-00-0000	Maint of Str Light, Signal Sys	-	-	-	-	-				
30-596-10-0000	Maint of Str Light, Signal Sys	2,968	9,378	7,112	8,534	-		8,061	185%	
30-596-20-0000	Maint of Str Light, Signal Sys	254	634	221	500	-		500		
30-596-30-0000	Maint of Str Light, Signal Sys	-	-	-	-	-				
30-596-40-0000	Maint of Str Light, Signal Sys	409	-	-	-	-				
30-596-50-0000	Maint of Str Light, Signal Sys								Item #2.	

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	Maint of Meters	-	-	-		525	-5%		644%
30-597-10-0000	Maint of Meters Labor	1,791	6,277	3,004	3,604	-		3,404	
30-597-20-0000	Maint of Meters Supplies & Exp	13	1,572	-	500	-		500	
	Maintenance of Miscellaneous Distrib P	-	-	-		-			
	Total Distribution Expenses	218,658	229,620	229,427	278,158	246,600	63%	452,237	83%
Customer Accounts Expenses									
30-902-00-0000	Meter Reading Exp	-	-	-	86	100	10%	87	31%
30-902-10-0000	Meter Reading Exp Labor	-	-	71		-			
	Meter Reading Expenses (902-20)	9,523			11,566	9,775		12,723	
30-902-20-0000	Meter Reading Exp Supplies & E	10,464	10,440	10,242	128	-		141	
30-902-30-0000	Meter Reading Exp Transportati	88	164	64					
30-903-00-0000	Customer Records & Clct Exp	64,588	-	-	63,547	65,550	8%	71,377	9%
30-903-10-0000	Customer Records & Clct Exp La	55,645	56,283	52,956	2,799	-		2,845	
30-903-10-9033	Customer Records & Clct Exp Di	3,058	4,765	2,333		-			
	Accounting and Collecting Expenses (	30,039			33,233	33,500		33,500	
30-903-20-0000	Customer Records & Clct Exp Su	32,487	31,284	18,395		-			
30-903-20-9031	Customer Records & Clct Exp Su	-	-	-		-			
30-903-20-9033	Customer Records & Clct Exp Su	406	-	-		-			
	Supplies and Expenses								
30-904-00-0000	Uncollectible Accounts	-	6,544	-	200	200	0%	200	0%
30-906-00-0000	Cust Svc & Informational Exp	-	-	-	200	200	0%	200	0%
	Total Customer Accounts Expenses	104,150	102,935	84,062	111,760	109,325	8%	121,073	11%
Sales Expenses									
30-912-00-0000	Demonstrating and Selling Exp	-	-	-		1,525	-87%		0%
30-912-00-9122	Demonstrating and Selling Exp	-	(314)	-		-			
30-912-20-0000	Demonstrating and Selling Exp	-	-	98		-			
30-912-20-9122	Demonstrating and Selling Exp	-	4,471	9,196	12,130	-		1,525	
30-916-00-0000	Misc Sales Exp	-	15,563	2,260	2,712	25,875		2,983	
30-916-20-0000	Misc Sales Exp Supplies & Expe	-	44,125	21,513	25,816	-		28,397	
	Total Sales Expenses	-	63,846	32,968	40,657	27,400	-19%	32,905	20%
Administrative and General Expenses									
30-920-00-0000	Admin & General Salaries	-	-	-	238,188	210,250	9%	259,859	24%
30-920-10-0000	Admin & General Salaries Labor	-	74,204	198,490		-			
30-920-10-9262	ADMIN & GEN SALARIES - HOLIDAY	-	-	-	140	42,125	4%	140	11%
30-921-00-0000	Ofc Supplies and Exp	196	-	117	44,706	-		46,434	
30-921-20-0000	Ofc Supplies and Exp Supplies	52,526	67,105	37,255		-			
30-921-20-9122	NEED TITLE	-	-	-		-			
30-921-20-9999	Ofc Supplies and Exp Supplies	-	-	-		-			
30-923-00-0000	Outside Svcs Employed	-	-	-		-			
30-923-20-0000	Outside Svcs Employed Supplies	-	24,026	34,322	34,322	19,175	-27%	25,000	30%
30-924-00-0000	Prop Insurance	-	-	-		-			
30-924-20-0000	Prop Insurance Supplies & Expe	-	21,367	25,916	25,916	22,125	4%	26,953	22%
30-925-00-0000	Injuries and Damages	-	-	-		-	0%		0%
30-925-20-0000	Injuries and Damages Supplies	-	4,358	4,700	7,700	5,500	-35%	5,000	-9%
30-926-00-0000	Employee Pensions and Benefits	-	-	-	-	500	-100%	0	-100%
30-926-00-9269	Employee P&B Fringes Cleared	-	(138,794)	(7,575)	(7,575)	12,000	-1%	-7,500	-163%
30-926-10-9261	Employee P&B Sick Payout Benft	-	17,583	-	-	2,500	-100%	2,500	0%
30-926-10-9262	Employee P&B Holiday	-	9,469	9,808	11,770	13,250	10%	12,947	-2%
30-926-10-9264	Employee P&B School	-	24,581	52,647	63,177	26,450	10%	69,495	163%
30-926-10-9265	Employee P&B Funeral/MISC	-	210	803	963	500	-48%	500	0%
30-926-10-9266	Employee P&B Vac Payout Benft	-	9,910	1,076	1,435	4,500	5%	1,500	-67%
30-926-10-9999	Special Sick - Covid-19	-	-	-		-	0%	0	0%
30-926-15-9269	Employee P&B Burden/OH Cleared	-	18,033	-		-	0%	0	0%
30-926-20-0000	Employee P&B Supplies & Exp	-	-	-		-	0%	0	0%
30-926-20-9260	Employee P&B WI Retirement	-	88	-		-	0%	0	0%
30-926-20-9266	Employee P&B Clothing Allowance	-	26,907	32,229	38,675	30,250	28%	49,376	63%
30-926-20-9267	Employee P&B Health Ins	-	3,274	2,017	3,500	3,500	0%	3,500	0%
30-926-20-9268	Employee P&B Life Ins	-	58,151	66,501	79,801	50,904	11%	88,919	75%
30-926-20-9270	Employee P&B Cell Phone	-	281	565	678	1,500	56%	1,059	-29%
30-926-20-9271	Employee P&B Dental Ins	-	1,050	815	1,902	1,050	0%	1,900	81%
30-926-20-9272	Employee P&B Vision Ins	-	4,139	3,457	4,148	3,398	13%	4,701	38%
30-926-20-9273	Employee P&B GASB 68	-	535	477	477	425	7%	510	20%
30-928-00-0000	Regulatory Commuission Exp	-	(66,672)	-	-	25,000	-100%	0	-100%
30-928-20-0000	Reg Commuission Exp S&E	-	-	-	5,666	500	-62%	5,000	900%
30-930-00-0000	Misc General Exp	-	142	5,666	7,555	-			
30-930-00-9350	Misc General Exp Annual Confer	-	-	-		18,500	-4%		Item #2. 98

Thru Sept									
		Actual	Actual	Actual	YTD	Expected	Budget	2025 Budget vs	Budget
		2021	12/31/2022	12/31/2023	12/31/2024	2024	12/31/2024	2024 Expected	2025
				2023	2024		2024		
									% Budget Increase
30-930-00-9352	Misc General Exp Legislative A	-	-	-	-	-	-		
	Misc Reliability Expenses (9301)								
30-930-10-0000	Misc General Exp Labor	-	18,967	29,336	20,781	24,938	-		23,555
30-930-20-0000	Misc Gen Exp S&E	-	11,672	13,862	10,849	13,019	-		13,000
30-930-20-9351	Misc General Exp Supplies & Ex	-	-	-	-	-	-		5,870
30-933-00-0000	Vehicle Clearing	-	17,930	39,655	42,462	50,954	12,500	4%	52,000
30-933-10-0000	Vehicle Clearing Labor	-	16,084	31,616	24,871	29,846	-		28,191
30-933-20-0000	Vehicle Clearing S&E	-	42,090	44,538	55,335	73,780	-		75,000
30-933-30-0000	Vehicle Clearing Transportatio	-	(871)	(2,370)	-	-	-		1188%
30-932-00-0000	Maint of General Plt	-	3,173	-	650	-	32,000	-4%	36,939
30-932-10-0000	Maint of General Plt Labor	-	58,844	41,244	32,590	39,108	-		7,500
30-932-20-0000	Maint Gen Plant S&E	-	3,041	3,947	5,456	7,287	-		39%
	Total Administrative and General Ex	-	316,407	746,192	662,291	802,077	538,402	5%	839,848
	Total Operation and Maintenance Ex	6,164,201	7,331,796	7,231,389	5,563,817	6,569,144	7,171,977	19%	7,810,935
	Taxes (Non-Tax Equivalent)	48,718	46,684	48,718	27,681	27,681	48,718	69%	46,684
	Total Operation and Maintenance Exp	6,212,919	7,378,480	7,280,107	5,591,498	6,596,824	7,220,695	19%	7,857,619
30-403-00-0000	Depreciation Expense		429,109	505,551	310,000	513,339	513,339	-1%	508,206
30-403-00-0001	Depreciation Expense Pole Rent		53,356	56,138	40,000	55,000	-	9%	60,000
	Total Taxes		482,465	561,689	350,000	568,339	513,339	0%	568,206
30-408-00-0000	Taxes		-	-	-	-	-		
30-408-20-4081	Taxes Property Tax Equivalent		234,780	212,958	191,000	212,958	234,780	11%	236,447
30-408-20-4082	Taxes Social Security		34,836	37,388	35,391	35,391	34,836	54%	54,349
30-408-20-4083	Taxes Gross Receipts Tax		4,283	4,752	4,084	7,155	4,283	-30%	4,990
30-408-20-4084	Taxes PSC Remainder Assessment		7,565	7,558	8,042	15,607	7,565	-52%	7,565
	Total Taxes		281,464	262,657	238,517	271,112	281,464	12%	303,351
	NON-OPERATING REVENUES								
30-415-00-0000	Rev from Merch Job & Cont Work		802	-	-	-	-		
30-416-10-0000	Merch Job & Cont Wrk Labor		(3,145)	(582)	-	-	-		
30-416-15-0000	Merch Job & Cont Wrk Burden/OH		(1,195)	(221)	-	-	-		
30-416-30-0000	Merch Job & Cont Wrk Transport		(410)	(200)	-	-	-		
30-419-00-0000	Interest and Dividends Income		55,075	101,449	74,803	99,737	34,550	-7%	93,000
30-426-00-0000	Oth Income Deductions		0	-	-	-	(575)	#DIV/0!	169%
30-427-00-0000	Interest on Long-Term Debt		(13,100)	(10,100)	(8,700)	(8,640)	(15,250)	119%	-18,903
30-428-00-4280	Amort of Debt Disc and Exp		2,760	2,568	1,826	2,460	-	-2%	2,400
30-421-00-0000	Misc NonOper Income		23,785	11,340	-	2,000	2,000	0%	2,000
30-421-00-4211	Gain/Sales Fixed Assets		95,435	-	-	-	-	0%	167,000
	Total Non-Operating/Misc Income		160,008	104,255	67,929	95,557	20,725	157%	245,497
	NET INCOME/(LOSS)		361,329	(278,987)	(65,614)	721,246	137,973	-113%	(92,537)

WATER 2025				CIPPROJECTS
	Power Wash and Touch Up Elevated Storage Tower Drive) (CIP)	\$	12,500	\$12,500
50-672-20-0000				\$12,500
50-682-20-8622	Annual Replacements (LEAD & COPPER) (CIP)	\$	50,000	\$50,000
50-677-40-0000	Annual Hydrant and Valve Replacement (CIP)	\$	30,000	\$30,000
50-932-20-0000	Plant #2 Dehumidifier	\$	17,635	\$17,635
50-661-20-0000	CONTINGENCY REPAIR CASH	\$	25,000	\$25,000
50-663-20-0000	Water Meter Bench Tester w/Auto Stop	\$	50,155	\$50,155
50-662-20-0000	Trench Box large plus braces	\$	9,720	\$1,240
50-660-20-0000	MEUW	\$	14,500	\$4,840
50-932-20-0000	Snow Blower	\$	1,500	\$750
50-930-20-9351	RAIN GEAR PPE/SAFETY BUDGET	\$	5,870	\$5,870
50-932-20-0000	Shop Sweeper	\$	480	\$240
50-932-20-0000	Plant #1 Electric Heater	\$	7,998	\$7,998
50-662-20-0000	Kerf Cutter	\$	3,500	\$3,500
50-666-20-0000	Bobcat Hydraulic Breaker	\$	13,300	\$4,434
50-666-20-0000	Bobcat E48 w 18"30" & Ripper	\$	78,298	\$25,100
50-666-20-0000	Bobcat Skidsteer Rental	\$	3,000	\$1,500
50-641-20-0000	WATER TREATMENT CHEMICALS	\$	74,000	\$74,000
50-675-00-8752	HYDROCORP CROSS CONNECCT CONTRACT	\$	11,760	\$11,760
50-921-20-0000	PRINTER/COPY MACHINE CONTRACT w/Rhyme	\$	5,184	\$1,728
BUDGET TOTAL "PROJECTS" WATER 2025				\$331,250
CIP TOTAL WATER 2025				(\$1,352,626)

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

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

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

	Actual	Actual	Thru July YTD	Expected	Budget	2025 Budget vs 2024 Expected	Budget	% Budget Increase
	2022	2023	2024	2024	2024		2025	
OPERATING REVENUES								
Sales of Water								
Metered Sales								
Residential (4611)	749,523	770,164	619,229	825,639	1,572,500	3.00%	850,408	-45.92%
Commercial (4610 & 4612)	217,397	194,634	161,897	215,862	211,600	3.00%	222,338	5.07%
Industrial (4613)	49,168	62,109	51,139	68,185	49,525	3.00%	70,230	41.81%
Deduct Meter Charges (4614)	230	716	503	671	255	3.00%	691	170.90%
Multi Family (4615)	57,339	57,592	50,314	67,085	61,125	3.00%	69,097	13.04%
Public Authority (464)	27,736	29,930	33,394	44,525	34,875	3.00%	45,861	31.50%
Total Metered Sales	1,101,393	1,115,144	916,475	1,221,966	1,929,880	3.00%	1,258,625	-34.78%
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%

Thru Sept									
	Actual 12/31/2022	Actual 12/31/2023	YTD 12/31/2024	Expected 2024	Budget 12/31/2024	2025 Budget vs 2024 Expected	Budget 2025	% Budget Increase	
50-926-15-9269	3,764.89	8,474.32	-		-	0%		0%	
50-926-20-0000	1,250.00	(1,162.50)	-		-	0%	500	100%	
50-926-20-9260	17,746.76	20,707.96	18,310.32	21,972	20,525.00	7%	22,637	10%	
50-926-20-9266	2,864.98	805.32	2,436.50	2,956	3,050.00	-3%	3,050	0%	
50-926-20-9267	67,081.83	61,318.03	55,395.39	66,474	50,904.00	23%	55,901	10%	
50-926-20-9268	416.17	363.72	365.70	439	500.00	-14%	651	30%	
50-926-20-9270	1,275.00	1,437.50	1,230.00	1,476	1,350.00	9%	1,500	11%	
50-926-20-9271	4,688.15	3,553.13	2,669.78	3,204	3,398.00	-6%	3,093	-9%	
50-926-20-9272	603.27	461.04	343.76	460	425.00	8%	480	13%	
50-926-20-9273	(38,949.00)	-	-		-	0%	-	0%	
Special Sick-Covid-19	-	-	-	-					
50-928-00-0000	-	-	-	100	100.00	0%	100	0%	
50-928-20-0000	-	-	-		-				
50-930-00-0000	-	-	-		22,500.00	67%		-34%	
50-930-10-0000	6,212.67	7,168.48	4,121.00	4,945	-		4,864		
50-930-20-0000	3,840.85	6,574.17	3,275.60	3,931	-		4,100		
50-930-20-9300	257.62	968.65	-		-				
50-930-20-9351	-	-	-		-		5,870		
50-932-00-0000	157.75	-	650.30	780	-	99%	500	100%	
50-932-10-0000	14,025.06	16,389.29	14,782.00	17,738	-		17,448		
50-932-20-0000	3,357.39	4,134.06	5,115.50	6,139	-		31,133		
50-933-00-0000	(3,209.97)	28.88	157.06	160	-	-1%	200	100%	
50-933-10-0000	6,449.01	11,552.49	7,089.45	8,507	-		8,368		
Total Administrative and General Expenses	233,375	409,785	334,523	418,687	358,470	-14%	448,636	25%	
Total Operation and Maintenance Expenses-PSC	745,325	900,586	654,998	846,717	750,995	-11%	1,094,816	46%	
Taxes (Non-Tax Equivalent)	14,325	30,361	15,750	35,427	48,718	-38%	34,841	-28%	
Total Operation and Maintenance Expenses	759,650	930,947	670,748	882,144	799,713	-9%	1,129,657	22%	
Depr Exp	308,955.00	330,618.00	254,064.00	304,876.80	304,099.00	0%	304,877	0%	
Depr Exp Pole Rent	44,017.00	46,659.00	36,000.00	43,200	-	100%	43,200	100%	
Total Depr Exp	352,972	377,277	290,064	348,077	304,099	-13%	348,077	0%	
Taxes	(10,258.00)	(11,052.00)	(4,576.00)	(6,101)	10,258.00	268%	(6,101)	-159%	
Taxes Property Tax Equivalent	235,022.00	212,073.00	187,000.00	212,073	235,022.00	-11%	235,465	0%	
Taxes Social Security	23,247.57	23,539.76	20,330.57	24,397	23,248.00	5%	26,675	15%	
Taxes PSC Remainder Assessment	1,394.93	2,369.53	1,333.32	1,335	1,335.00	0%	1,335	0%	
Total Taxes	249,347	226,930	204,088	231,704	269,863	16%	257,373	11%	
NON-OPERATING REVENUES									
Revenues from Merchandising, Jobbing & Contract									
Costs & Expenses of Merchandising, Jobbing, etc									
Interest and Dividends Income	10,048.60	32,296.37	25,833.25	31,000	3,500.00	89%	31,000	786%	
Misc NonOper Income Contrib's	-	-	-	-	3,500.00	-100%	-	-100%	
Interest on Long-Term Debt	(65,550.00)	(62,850.00)	(48,300.00)	(64,400)	(69,250.00)	-8%	(57,850)	-16%	
Amort of Debt Disc and Exp Amo	8,976.00	8,343.00	5,926.00	7,901	-	100%	7,901	100%	
Oth Interest Exp	1.05	34.35	18.64	25	-	100%	25	100%	
Approp of Income to Muni Funds	564.63	941.32	1,606.89	845	-	100%	845	100%	
Total Non-Operating Revenues (Expenses)	(45,959.72)	(21,234.96)	(14,915.22)	(24,628.91)	(62,250.00)	153%	(18,078.91)	-27%	
NET INCOME/(LOSS)	203,387	205,695	189,173	207,075	207,613	0%	40,600	-80%	

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

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

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

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

	Actual	Actual	Thru July YTD	Expected	Budget	2025 Budget vs 2024 Expected	Budget	% Budget Increase
	2022	2023	2024	2024	2024		2025	
OPERATING REVENUES								
Wastewater Revenue:								
Metered Sales								
Residential	891,685	1,001,917	752,300	1,003,067	1,015,700	56.00%	1,564,785	54.06%
Commercial	339,321	337,880	268,792	358,389	392,700	56.00%	559,087	42.37%
Industrial	101,120	123,735	70,387	93,849	94,500	56.00%	146,405	54.93%
Public Authority	25,744	29,842	29,442	39,256	32,000	56.00%	61,240	91.38%
Service to other systems	121,664	121,603	116,466	139,759	150,000	56.00%	218,024	45.35%
Total Wastewater revenues	1,479,534	1,614,977	1,237,387	1,634,321	1,684,900	280.00%	2,549,541	288.08%
Other operating revenues:								
Forfeited Discounts (470)	-	-	3,160	4,214	-		6,573	
Miscellaneous	92,140	122,845	134,370	155,467	171,000		222,267	
Total operating revenues	1,571,674	1,737,822	1,374,917	1,794,001	1,855,900	54.87%	2,778,381	49.71%
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	195.58%	91,373	322.53%
Treatment and disposal plant equipment	132,268	153,547	17,573	21,087	49,833	0.00%	68,674	37.81%
General plant structures and equipment	26,521	40,380	156,687	188,025	431,237	111.74%	398,126	-7.68%
Total Maintenace	245,434	271,981	234,676	281,611	573,388	431.81%	651,527	13.63%
Customer Accounts								
Accounting and collecting	107,400	11,980	13,462	16,155	113,862	61.48%	26,087	-77.09%
Administrative and general:								
Salaries & Benefits	114,937	140,816	186,172	223,406	186,172	77.24%	395,974	112.69%
Office supplies	785	1,330	13,433	16,119	6,400	36.48%	22,000	243.75%
Outside services employed	92,130	63,467	137,922	165,506	442,000	141.68%	400,000	-9.50%
Insurance	28,853	31,434	32,621	33,340	31,500	2.88%	34,300	8.89%
Miscellaneous	8,364	10,995	6,017	7,252	15,500	115.81%	15,650	0.97%
Vehicle	-	-	8,872	15,208	16,000	5.21%	16,000	0.00%
Total administrative and general	245,069	248,042	385,037	460,832	697,572	91.81%	883,924	26.71%
Total operation and maintenance	1,011,717	1,004,742	856,481	1,026,567	1,624,501	98.56%	2,038,357	25.48%
Depreciation:								
Depreciation	-	-	-	406,843	406,843	0.00%	406,843	0.00%
Taxes	-	-	20,078	24,094	26,140	62.83%	39,232	50.08%
Total operating expenses	1,011,717	1,004,742	856,481	1,433,410	2,031,344	73.32%	2,484,432	22.30%
Operating income	559,957	733,080	518,436	360,592	(175,444)	-18.48%	293,949	-267.55%
NON-OPERATING REVENUES								
Interest Income (419)	-	-	42,712	51,254	93,000	-18.06%	42,000	-54.84%
Interest Expense (431)	-	-	-	(197,402)	(197,402)	8.97%	(215,105)	8.97%
Other Non-Operating Income (421)	-	-	78	94	-	13310.64%	12,606	100.00%
Total Non-Operating (Income)/Expense	-	-	42,790	(146,054)	(104,402)	9.89%	(160,499)	53.73%
NET INCOME/(LOSS)	-	-	42,790	(146,054)	(104,402)	-39.90%	133,450	-227.82%

Thru Sept									
	Actual 12/31/2022	Actual 12/31/2023	YTD 12/31/2024	Expected 2024	Budget 12/31/2024	2025 Budget vs 2024	Budget 2025	% Budget Increase	
60-926-20-9260 Employee P&B Wl Retirement	-	-	18,467.42	22,161.00	22,766.25	Expected 56%	34,621.00	52%	52%
60-926-20-9266 Employee P&B Clothing Allowanc	-	-	1,830.27	1,830.27	-	9%	2,000.00	100%	100%
60-926-20-9267 Employee P&B Health Insurance	-	-	68,340.65	82,009.00	72,018.05	21%	99,379.00	38%	38%
60-926-20-9268 Employee P&B Life Insurance	-	-	735.97	883.00	633.61	162%	2,316.00	266%	266%
60-926-20-9270 Employee P&B Cell Phone	-	-	805.00	966.00	-	1%	980.00	100%	100%
60-926-20-9271 Employee P&B Dental Insurance	-	-	3,628.45	4,354.00	-	20%	5,210.00	100%	100%
60-926-20-9272 Employee P&B Vision Ins	-	-	474.08	569.00	-	10%	626.00	100%	100%
60-926-20-9273 Employee Pen & Ben GASB 68	-	-	-	-	-	0%	-	0%	0%
60-926-20-9274 OPED Exp GASB 75	-	-	-	-	19,500.00	-100%	-	-	-100%
Total	-	-	111,053	132,898	130,818	-2%	171,039.00	7	7
60-930-00-0000 Misc General Exp	-	-	5,957.41	7,148.89	15,500.00	5%	7,500.00	-52%	-52%
60-930-10-0000 Misc General Exp - Labor	-	-	-	-	-	0%	-	0%	0%
60-930-20-9351 Misc General Exp Supplies & Ex	-	-	-	-	-	0%	8,000.00	100%	100%
60-932-00-0000 Maint of General Pit	-	-	60.00	102.86	-	46%	150.00	100%	100%
60-933-00-0000 Vehicle Clearing	-	-	8,871.54	15,208.35	16,000.00	5%	16,000.00	0%	0%
Total Misc	-	-	14,888.95	22,460.10	31,500.00	40%	31,650.00	0%	0%
Total Administrative & General Expenses	-	-	496,089.21	593,729.61	828,389.93	40%	910,011.00	0.10	0.10
60-403-00-0000 Depreciation Expense	-	-	-	406,843.00	406,843.00	0%	406,843.00	0%	0%
Total Depr Exp	-	-	-	406,843.00	406,843.00	0%	406,843.00	-	-
60-408-00-0000 Taxes	-	-	-	24,094.00	26,140.36	8%	39,232.00	50%	50%
60-408-20-4082 Taxes Social Security	-	-	20,078.20	-	-	-	-	-	-
Total Taxes	-	-	20,078.20	24,094.00	26,140.36	8%	39,232.00	0.50	0.50
NON-OPERATING REVENUES									
60-419-00-0000 Interest and Dividends Income	-	-	42,711.67	51,254.00	93,000.00	81%	42,000.00	-55%	-55%
60-427-00-0000 Interest on Long-Term Debt	-	-	-	-197401.97	(197,401.97)	0%	(215,104.74)	9%	9%
60-428-00-4280 Amort of Debt Disc and Exp	-	-	-	-	-	0%	-	0%	0%
60-439-00-0000 Approp Income Muni Funds	-	-	-	-	-	0%	-	0%	0%
60-439-10-0000 Approp Income Muni Funds Labor	-	-	78.40	94.00	-	-100%	106.00	100%	100%
60-421-00-4211 Gain/Sale of Fixed Assets	-	-	-	-	-	0%	12,500.00	100%	100%
Total Non-Operating Revenue (Exp)	-	-	42,790.07	(146,053.97)	(104,401.97)	-29%	(160,498.74)	154%	154%
NET INCOME/(LOSS)	-	-	443,556.80	73,701.12	(322,942.19)	-538%	133,450.34	354%	354%



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

November 4, 2024

Sewer Utility Needs for FY 2025

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

Water Utility Needs for FY 2025

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

Electric Utility Needs for FY 2025

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

Combined Utility Needs for FY 2025

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