

Committee of the Whole
Tuesday, September 2, 2025 5:00 PM
Columbus Community Building/Community Room
2500 14 Street
Columbus, NE 68601

The Mayor and City Council reserve the right to go into closed session as per Section 84-1410 of the Nebraska Revised Statutes. A current agenda is on file at City Hall, 2500 14 Street, Columbus, Nebraska. For more information, call 402-562-4224 or visit our website at www.columbusne.us.

{{Name: Agenda Item Name}}

- 1. Statement of compliance with Open Meetings Act and roll call.**

...4-1407. Act, how cited.

Sections 84-1407 to 84-1414 shall be known and may be cited as the Open Meetings Act.

Source: Laws 2004, LB 821, § 34.

84-1408. Declaration of intent; meetings open to public.

It is hereby declared to be the policy of this state that the formation of public policy is public business and may not be conducted in secret.

Every meeting of a public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies, except as otherwise provided by the Constitution of Nebraska, federal statutes, and the Open Meetings Act.

Source: Laws 1975, LB 325, § 1; Laws 1996, LB 900, § 1071; Laws 2004, LB 821, § 35.

Annotations

- Nebraska's public meetings laws do not apply to school board deliberations pertaining solely to disputed adjudicative facts. *McQuinn v. Douglas Cty. Sch. Dist. No. 66*, 259 Neb. 720, 612 N.W.2d 198 (2000).
- The primary purpose of the public meetings law is to ensure that public policy is formulated at open meetings. *Marks v. Judicial Nominating Comm.*, 236 Neb. 429, 461 N.W.2d 551 (1990).
- The public meetings law is broadly interpreted and liberally construed to obtain the objective of openness in favor of the public, and provisions permitting closed sessions must be narrowly and strictly construed. *Grein v. Board of Education of Fremont*, 216 Neb. 158, 343 N.W.2d 718 (1984).
- Although a committee was a subcommittee of a natural resources district board, it was not subject to the Open Meetings Act because there was never a quorum of board members in attendance and the committee did not hold hearings, make policy, or take formal action on behalf of the board. *Koch v. Lower Loup NRD*, 27 Neb. App. 301, 931 N.W.2d 160 (2019).
- A county board of equalization is a public body whose meetings shall be open to the public. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

84-1409. Terms, defined.

For purposes of the Open Meetings Act, unless the context otherwise requires:

(1)(a) Public body means (i) governing bodies of all political subdivisions of the State of Nebraska, (ii) governing bodies of all agencies, created by the Constitution of Nebraska, statute, or otherwise pursuant to law, of the executive department of the State of Nebraska, (iii) all independent boards, commissions, bureaus, committees, councils, subunits, or any other bodies created by the Constitution of Nebraska, statute, or otherwise pursuant to law, (iv) all study or advisory committees of the executive department of the State of Nebraska whether having continuing existence or appointed as special committees with limited existence, (v) advisory committees of the bodies referred to in subdivisions (i), (ii), and (iii) of this subdivision, and (vi) instrumentalities exercising essentially public functions; and

(b) Public body does not include (i) subcommittees of such bodies unless a quorum of the public body attends a subcommittee meeting or unless such subcommittees are holding hearings, making policy, or taking formal action on behalf of their parent body, except that all meetings of any subcommittee established under section 81-15,175 are subject to the Open Meetings Act, (ii) entities conducting judicial proceedings unless a court or other judicial body is exercising rulemaking authority, deliberating, or deciding upon the issuance of administrative orders, and (iii) the Judicial Resources Commission or subcommittees or subgroups of the commission;

(2) Meeting means all regular, special, or called meetings, formal or informal, of any public body for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of any action of the public body; and

(3) Virtual conferencing means conducting or participating in a meeting electronically or telephonically with interaction among the participants subject to subsection (2) of section 84-1412.

Source: Laws 1975, LB 325, § 2; Laws 1983, LB 43, § 1; Laws 1989, LB 429, § 42; Laws 1989, LB 311, § 14; Laws 1992, LB 1019, § 124; Laws 1993, LB 635, § 1; Laws 1996, LB 1044, § 978; Laws 1997, LB 798, § 37; Laws 2004, LB 821, § 36; Laws 2007, LB296, § 810; Laws 2011, LB366, § 2; Laws 2021, LB83, § 11; Laws 2022, LB922, § 12.

Annotations

- A township is a political subdivision, and as such, a township board is subject to the provisions of the public meetings laws. *Steenblock v. Elkhorn Township Bd.*, 245 Neb. 722, 515 N.W.2d 128 (1994).
- A county agricultural society is a public body to which the provisions of the Nebraska public meetings law are applicable. *Nixon v. Madison Co. Ag. Soc'y*, 217 Neb. 37, 348 N.W.2d 119 (1984).
- Failure by a public governing body, as defined under section 84-1409, R.R.S.1943, to take and record a roll call vote on an action, as required by section 84-1413(2), R.S.Supp.,1980, grants any citizen the right to sue for the purpose of having the action declared void. In this case such failure could not be later corrected by a nunc pro tunc order because there was no showing that a roll call vote on the disputed action was actually taken, and even if it was the record showed it was not recorded until over a year later. Sections 23-1301, R.R.S.1943, and 23-1302, R.R.S.1943, make it the duty of the county clerk to record proceedings of the board of county commissioners. *State ex rel. Schuler v. Dunbar*, 208 Neb. 69, 302 N.W.2d 674 (1981).
- Although a committee was a subcommittee of a natural resources district board, it was not subject to the Open Meetings Act because there was never a quorum of board members in attendance and the committee did not hold hearings, make policy, or take formal action on behalf of the board. *Koch v. Lower Loup NRD*, 27 Neb. App. 301, 931 N.W.2d 160 (2019).
- Although the Open Meetings Act does not define "subcommittee," a subcommittee is generally defined as a group within a committee to which the committee may refer business. *Koch v. Lower Loup NRD*, 27 Neb. App. 301, 931 N.W.2d 160 (2019).
- The Open Meetings Act does not require policymakers to remain ignorant of the issues they must decide until the moment the public is invited to comment on a proposed policy. By excluding nonquorum subgroups from the definition of a public body, the Legislature

has balanced the public's need to be heard on matters of public policy with a practical accommodation for a public body's need for information to conduct business. *Koch v. Lower Loup NRD*, 27 Neb. App. 301, 931 N.W.2d 160 (2019).

- As an administrative agency of the county, a county board of equalization is a public body. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- The electors of a township at their annual meeting are a public body under the Open Meetings Act. *State ex rel. Newman v. Columbus Township Bd.*, 15 Neb. App. 656, 735 N.W.2d 399 (2007).
- The meeting at issue in this case was a "meeting" within the parameters of subsection (2) of this section because it involved the discussion of public business, the formation of tentative policy, or the taking of any action of the public power district. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).
- Informational sessions in which the governmental body hears reports are briefings. *Johnson v. Nebraska Environmental Control Council*, 2 Neb. App. 263, 509 N.W.2d 21 (1993).

84-1410. Closed session; when; purpose; reasons listed; procedure; right to challenge; prohibited acts; chance meetings, conventions, or workshops.

(1) Any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. The subject matter and the reason necessitating the closed session shall be identified in the motion to close. Closed sessions may be held for, but shall not be limited to, such reasons as:

(a) Strategy sessions with respect to collective bargaining, real estate purchases, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body;

(b) Discussion regarding deployment of security personnel or devices;

(c) Investigative proceedings regarding allegations of criminal misconduct;

(d) Evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting;

(e) For the Community Trust created under section 81-1801.02, discussion regarding the amounts to be paid to individuals who have suffered from a tragedy of violence or natural disaster; or

(f) For public hospitals, governing board peer review activities, professional review activities, review and discussion of medical staff investigations or disciplinary actions, and any strategy session concerning transactional negotiations with any referral source that is required by federal law to be conducted at arms length.

Nothing in this section shall permit a closed meeting for discussion of the appointment or election of a new member to any public body.

(2) The vote to hold a closed session shall be taken in open session. The entire motion, the vote of each member on the question of holding a closed session, and the time when the closed session commenced and concluded shall be recorded in the minutes. If the motion to close

passes, then the presiding officer immediately prior to the closed session shall restate on the record the limitation of the subject matter of the closed session. The public body holding such a closed session shall restrict its consideration of matters during the closed portions to only those purposes set forth in the motion to close as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken. For purposes of this section, formal action shall mean a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy but shall not include negotiating guidance given by members of the public body to legal counsel or other negotiators in closed sessions authorized under subdivision (1)(a) of this section.

(3) Any member of any public body shall have the right to challenge the continuation of a closed session if the member determines that the session has exceeded the reason stated in the original motion to hold a closed session or if the member contends that the closed session is neither clearly necessary for (a) the protection of the public interest or (b) the prevention of needless injury to the reputation of an individual. Such challenge shall be overruled only by a majority vote of the members of the public body. Such challenge and its disposition shall be recorded in the minutes.

(4) Nothing in this section shall be construed to require that any meeting be closed to the public. No person or public body shall fail to invite a portion of its members to a meeting, and no public body shall designate itself a subcommittee of the whole body for the purpose of circumventing the Open Meetings Act. No closed session, informal meeting, chance meeting, social gathering, email, fax, or other electronic communication shall be used for the purpose of circumventing the requirements of the act.

(5) The act does not apply to chance meetings or to attendance at or travel to conventions or workshops of members of a public body at which there is no meeting of the body then intentionally convened, if there is no vote or other action taken regarding any matter over which the public body has supervision, control, jurisdiction, or advisory power.

Source: Laws 1975, LB 325, § 3; Laws 1983, LB 43, § 2; Laws 1985, LB 117, § 1; Laws 1992, LB 1019, § 125; Laws 1994, LB 621, § 1; Laws 1996, LB 900, § 1072; Laws 2004, LB 821, § 37; Laws 2004, LB 1179, § 1; Laws 2006, LB 898, § 1; Laws 2011, LB390, § 29; Laws 2012, LB995, § 17.

Annotations

- There is no absolute discovery privilege for communications that occur during a closed session. *State ex rel. Upper Republican NRD v. District Judges*, 273 Neb. 148, 728 N.W.2d 275 (2007).
- If a person present at a meeting observes a public meetings law violation in the form of an improper closed session and fails to object, that person waives his or her right to object at a later date. *Wasikowski v. Nebraska Quality Jobs Bd.*, 264 Neb. 403, 648 N.W.2d 756 (2002).
- The public interest mentioned in this section is that shared by citizens in general and by the community at large concerning pecuniary or legal rights and liabilities. *Grein v. Board of Education*, 216 Neb. 158, 343 N.W.2d 718 (1984).
- Hearing in closed executive session was contrary to this section since there was no showing of necessity or reason under subdivision (1)(a), (b), or (c), but did not result in reversal of board decision. *Simonds v. Board of Examiners*, 213 Neb. 259, 329 N.W.2d 92

(1983).

- Negotiations for the purchase of land need not be conducted at an open meeting but the deliberations of a city council as to whether an offer to purchase real estate should be made should take place in an open meeting. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).
- Public meeting law was not violated where the Board of Regents of the University of Nebraska voted to hold a closed session to consider the university president's resignation, and also discussed the appointment of an interim president during such session. *Meyer v. Board of Regents*, 1 Neb. App. 893, 510 N.W.2d 450 (1993).

84-1411. Meetings of public body; notice; method; contents; when available; right to modify; duties concerning notice; virtual conferencing authorized; requirements; emergency meeting without notice; appearance before public body; applicability of section.

(1)(a) Except as provided in subsection (9) of this section, each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public.

(b)(i) Except as provided in subdivision (1)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committees, such notice shall be given by:

(A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and (III) posting on a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper; or

(B)(I) Posting to the newspaper's website, if available, and (II) posting to a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper.

(ii) In the case of the governing body of a city of the second class or village, any advisory committee of such governing body, or the governing body of a rural or suburban fire protection district, such notice shall be given by:

(A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and (III) posting on a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper;

(B)(I) Posting to the newspaper's website, if available, and (II) posting on a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper; or

(C) Posting written notice in three conspicuous public places in such city, village, or district.

Such notice shall be posted by the public body in the same three places for each meeting.

(iii) In the case of a public body not described in subdivision (1)(b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body.

(iv) In case of refusal, neglect, or inability of the newspaper to publish the notice, the public body shall (A) post such notice on its website, if available, (B) request the newspaper submit a post on a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (C) post such notice in a conspicuous public place in such public body's jurisdiction. The public body shall keep a written record of such posting pursuant to subdivision (1)(b)(iv)(A) and (C) of this section and a written record of the request to the newspaper pursuant to subdivision (1)(b)(iv)(B) of this section. The record of such posting shall be evidence that such posting was done as required and shall be sufficient to fulfill the requirement of publication.

(c) In addition to a method of notice required by subdivision (1)(b)(i) or (ii) of this section, such notice may also be provided by any other appropriate method designated by such public body or such advisory committee.

(d) Each public body shall record the methods and dates of such notice in its minutes.

(e) Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (i) twenty-four hours before the scheduled commencement of the meeting or (ii) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.

(2)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (2)(b) of this section are met:

(i) A state agency, state board, state commission, state council, or state committee, or an advisory committee of any such state entity;

(ii) An organization, including the governing body, created under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act;

(iii) The governing body of a public power district having a chartered territory of more than one county in this state;

(iv) The governing body of a public power and irrigation district having a chartered territory of more than one county in this state;

(v) An educational service unit;

(vi) The Educational Service Unit Coordinating Council;

(vii) An organization, including the governing body, of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act;

- (viii) A community college board of governors;
- (ix) The Nebraska Brand Committee;
- (x) A local public health department;
- (xi) A metropolitan utilities district;
- (xii) A regional metropolitan transit authority; and
- (xiii) A natural resources district.

(b) The requirements for holding a meeting by means of virtual conferencing are as follows:

(i) Reasonable advance publicized notice is given as provided in subsection (1) of this section, including providing access to a dial-in number or link to the virtual conference;

(ii) In addition to the public's right to participate by virtual conferencing, reasonable arrangements are made to accommodate the public's right to attend at a physical site and participate as provided in section 84-1412, including reasonable seating, in at least one designated site in a building open to the public and identified in the notice, with: At least one member of the entity holding such meeting, or his or her designee, present at each site; a recording of the hearing by audio or visual recording devices; and a reasonable opportunity for input, such as public comment or questions, is provided to at least the same extent as would be provided if virtual conferencing was not used;

(iii) At least one copy of all documents being considered at the meeting is available at any physical site open to the public where individuals may attend the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act; and

(iv) Except as otherwise provided in this subdivision, subsection (1) of section 70-1014, subsection (2) of section 70-1014.02, or subsection (4) of section 79-2204, no more than one-half of the meetings of the state entities, advisory committees, boards, councils, organizations, or governing bodies are held by virtual conferencing in a calendar year. In the case of (A) an organization created under the Interlocal Cooperation Act that sells electricity or natural gas, (B) an organization created under the Municipal Cooperative Financing Act, (C) a governing body of a risk management pool and any advisory committee of such governing body, or (D) any advisory committee of any state entity created in response to the Opioid Prevention and Treatment Act, such organization, governing body, or committee may hold more than one-half of its meetings by virtual conferencing if such organization holds at least one meeting each calendar year that is not by virtual conferencing.

(3) Virtual conferencing, emails, faxes, or other electronic communication shall not be used to circumvent any of the public government purposes established in the Open Meetings Act.

(4) The secretary or other designee of each public body shall maintain a list of the news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to them of the time and place of each meeting and the subjects to be discussed at that meeting.

(5) When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes and any formal action taken in

such meeting shall pertain only to the emergency. Such emergency meetings may be held by virtual conferencing. The provisions of subsection (4) of this section shall be complied with in conducting emergency meetings. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public by no later than the end of the next regular business day.

(6) A public body may allow a member of the public or any other witness to appear before the public body by means of virtual conferencing.

(7)(a) Notwithstanding subsections (2) and (5) of this section, if an emergency is declared by the Governor pursuant to the Emergency Management Act as defined in section 81-829.39, a public body the territorial jurisdiction of which is included in the emergency declaration, in whole or in part, may hold a meeting by virtual conferencing during such emergency if the public body gives reasonable advance publicized notice as described in subsection (1) of this section. The notice shall include information regarding access for the public and news media. In addition to any formal action taken pertaining to the emergency, the public body may hold such meeting for the purpose of briefing, discussion of public business, formation of tentative policy, or the taking of any action by the public body.

(b) The public body shall provide access by providing a dial-in number or a link to the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act. Reasonable arrangements shall be made to accommodate the public's right to hear and speak at the meeting and record the meeting. Subsection (4) of this section shall be complied with in conducting such meetings.

(c) The nature of the emergency shall be stated in the minutes. Complete minutes of such meeting specifying the nature of the emergency and any formal action taken at the meeting shall be made available for inspection as provided in subsection (5) of section 84-1413.

(8) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (2)(a) of this section may hold a meeting by virtual conferencing if:

(a) The purpose of the virtual meeting is to discuss items that are scheduled to be discussed or acted upon at a subsequent non-virtual open meeting of the public body;

(b) No action is taken by the public body at the virtual meeting; and

(c) The public body complies with subdivisions (2)(b)(i) and (ii) of this section.

(9) This section does not apply to a meeting of the Nebraska Power Review Board or a public power district, a public power and irrigation district, an electric membership association, an electric cooperative company, a municipality having a generation and distribution system, or a registered group of municipalities if such meeting is subject to section 70-1034.

Source: Laws 1975, LB 325, § 4; Laws 1983, LB 43, § 3; Laws 1987, LB 663, § 25; Laws 1993, LB 635, § 2; Laws 1996, LB 469, § 6; Laws 1996, LB 1161, § 1; Laws 1999, LB 47, § 2; Laws 1999, LB 87, § 100; Laws 1999, LB 461, § 1; Laws 2000, LB 968, § 85; Laws 2004, LB 821, § 38; Laws 2004, LB 1179, § 2; Laws 2006, LB 898, § 2; Laws 2007, LB199, § 9; Laws 2009, LB361, § 2; Laws 2012, LB735, § 1; Laws 2013, LB510, § 1; Laws 2017, LB318, § 1; Laws 2019, LB212, § 5; Laws 2020, LB148, § 3; Laws 2021, LB83, § 12; Laws 2022, LB742, § 1;

Laws 2022, LB908, § 1; Laws 2022, LB922, § 13; Laws 2024, LB287, § 74;
Laws 2024, LB399, § 4; Laws 2024, LB1370, § 8; Laws 2025, LB521, § 82.

Operative Date: May 31, 2025

Cross References

- **Emergency Management Act**, see section 81-829.36.
- **Intergovernmental Risk Management Act**, see section 44-4301.
- **Interlocal Cooperation Act**, see section 13-801.
- **Joint Public Agency Act**, see section 13-2501.
- **Municipal Cooperative Financing Act**, see section 18-2401.
- **Opioid Prevention and Treatment Act**, see section 71-2485.

Annotations

- Under subsection (1) of this section, the Legislature has imposed only two conditions on the public body's notification method of a public meeting: (1) It must give reasonable advance publicized notice of the time and place of each meeting and (2) it must be recorded in the public body's minutes. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).
- An emergency is "(a)ny event or occasional combination of circumstances which calls for immediate action or remedy; pressing necessity; exigency; a sudden or unexpected happening; an unforeseen occurrence or condition." *Steenblock v. Elkhorn Township Bd.*, 245 Neb. 722, 515 N.W.2d 128 (1994).
- An agenda which gives reasonable notice of the matters to be considered at a meeting of a city council complies with the requirements of this section. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).
- When notice is required, a notice of a special meeting of a city council posted in three public places at 10:00 p.m. on the day preceding the meeting is not reasonable advance publicized notice of a meeting as is required by this section. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).
- Teacher waived right to object to lack of public notice in board of education employment hearing by voluntary participation in the hearing without objection. *Alexander v. School Dist. No. 17*, 197 Neb. 251, 248 N.W.2d 335 (1976).
- A county board of commissioners and a county board of equalization are not required to give separate notices when the notice states only the time and place that the boards meet and directs a citizen to where the agendas for each board can be found. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- A county board of equalization is a public body which is required to give advanced publicized notice of its meetings. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- Notice of recessed and reconvened meetings must be given in the same fashion as the original meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- True notice of a meeting is not given by burying such in the minutes of a prior board proceeding. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- An agenda notice which merely stated "work order reports" was an inadequate notice under this section because it did not give interested persons knowledge that plans for a 345 kv transmission line through the district was going to be discussed and voted upon at the meeting. Inadequate agenda notice under this section meant there was a substantial

violation of the public meeting laws; however, later actions by the board of directors cured the defects in notice, and such actions were in substantial compliance with the statute. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).

84-1412. Meetings of public body; rights of public; public body; powers and duties.

(1) Subject to the Open Meetings Act, the public has the right to attend and the right to speak at meetings of public bodies, and all or any part of a meeting of a public body, except for closed sessions called pursuant to section 84-1410, may be videotaped, televised, photographed, broadcast, or recorded by any person in attendance by means of a tape recorder, a camera, video equipment, or any other means of pictorial or sonic reproduction or in writing. Except for closed sessions called pursuant to section 84-1410, a public body shall allow members of the public an opportunity to speak at each meeting.

(2) It shall not be a violation of subsection (1) of this section for any public body to make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, televising, photographing, broadcasting, or recording its meetings, including meetings held by virtual conferencing.

(3) No public body shall require members of the public to identify themselves as a condition for admission to the meeting nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. The body shall require any member of the public desiring to address the body to identify himself or herself, including an address and the name of any organization represented by such person unless the address requirement is waived to protect the security of the individual.

(4) No public body shall, for the purpose of circumventing the Open Meetings Act, hold a meeting in a place known by the body to be too small to accommodate the anticipated audience.

(5) No public body shall be deemed in violation of this section if it holds its meeting in its traditional meeting place which is located in this state.

(6) No public body shall be deemed in violation of this section if it holds a meeting outside of this state if, but only if:

(a) A member entity of the public body is located outside of this state and the meeting is in that member's jurisdiction;

(b) All out-of-state locations identified in the notice are located within public buildings used by members of the entity or at a place which will accommodate the anticipated audience;

(c) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including making virtual conferencing available at an in-state location to members, the public, or the press, if requested twenty-four hours in advance;

(d) No more than twenty-five percent of the public body's meetings in a calendar year are held out-of-state;

(e) Out-of-state meetings are not used to circumvent any of the public government purposes established in the Open Meetings Act; and

(f) The public body publishes notice of the out-of-state meeting at least twenty-one days before the date of the meeting in a legal newspaper of statewide circulation.

(7) Each public body shall, upon request, make a reasonable effort to accommodate the public's right to hear the discussion and testimony presented at a meeting.

(8) Public bodies shall make available at the meeting or the instate location for virtual conferencing as required by subdivision (6)(c) of this section, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed at an open meeting, either in paper or electronic form. Public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the posted information.

Source: Laws 1975, LB 325, § 5; Laws 1983, LB 43, § 4; Laws 1985, LB 117, § 2; Laws 1987, LB 324, § 5; Laws 1996, LB 900, § 1073; Laws 2001, LB 250, § 2; Laws 2004, LB 821, § 39; Laws 2006, LB 898, § 3; Laws 2008, LB962, § 1; Laws 2021, LB83, § 13; Laws 2024, LB43, § 21.

Annotations

- To preserve an objection that a public body failed to make documents available at a public meeting as required by subsection (8) of this section, a person who attends a public meeting must not only object to the violation, but must make that objection to the public body or to a member of the public body. *Stoetzel & Sons v. City of Hastings*, 265 Neb. 637, 658 N.W.2d 636 (2003).

84-1413. Meetings; minutes; roll call vote; secret ballot; when; agenda and minutes; required on website; when.

(1) Each public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed.

(2) Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting. The requirements of a roll call or viva voce vote shall be satisfied by a public body which utilizes an electronic voting device which allows the yeas and nays of each member of such public body to be readily seen by the public.

(3) The vote to elect leadership within a public body may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.

(4) The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public records and open to public inspection during normal business hours.

(5) Minutes shall be written or kept as an electronic record and shall be available for inspection within ten working days or prior to the next convened meeting, whichever occurs earlier, except that cities of the second class and villages may have an additional ten working days if the employee responsible for writing or keeping the minutes is absent due to a serious illness or emergency.

(6) Beginning July 31, 2022, the governing body of a natural resources district, the city council of a city of the metropolitan class, the city council of a city of the primary class, the city council of a city of the first class, the county board of a county with a population greater than twenty-five thousand inhabitants, and the school board of a school district shall make available

on such entity's public website the agenda and minutes of any meeting of the governing body. The agenda shall be placed on the website at least twenty-four hours before the meeting of the governing body. Minutes shall be placed on the website at such time as the minutes are available for inspection as provided in subsection (5) of this section. This information shall be available on the public website for at least six months.

Source: Laws 1975, LB 325, § 6; Laws 1978, LB 609, § 3; Laws 1979, LB 86, § 9; Laws 1987, LB 663, § 26; Laws 2005, LB 501, § 1; Laws 2009, LB361, § 3; Laws 2015, LB365, § 2; Laws 2016, LB876, § 1; Laws 2021, LB83, § 14; Laws 2022, LB742, § 2.

Annotations

- Under prior law, if a person present at a meeting observes and fails to object to an alleged public meetings laws violation in the form of a failure to conduct rollcall votes before taking actions on questions or motions pending, that person waives his or her right to object at a later date. *Hauser v. Nebraska Police Stds. Adv. Council*, 264 Neb. 944, 653 N.W.2d 240 (2002).
- Subsection (2) of this section does not require the record to state that the vote was by roll call, but requires only that the record show if and how each member voted. Neither does the statute set a time limit for recording the results of a vote, after which no corrections of the record can be made. If no intervening rights of third persons have arisen, a board of county commissioners has power to correct the record of the proceedings had at a previous meeting so as to make them speak the truth, particularly where the correction supplies some omitted fact or action and is done not to contradict or change the original record but to have the record show that a certain action was taken or thing done, which the original record fails to show. *State ex rel. Schuler v. Dunbar*, 214 Neb. 85, 333 N.W.2d 652 (1983).
- Failure by a public governing body, as defined under section 84-1409, R.R.S.1943, to take and record a roll call vote on an action, as required by section 84-1413(2), R.S.Supp.,1980, grants any citizen the right to sue for the purpose of having the action declared void. In this case such failure could not be later corrected by a nunc pro tunc order because there was no showing that a roll call vote on the disputed action was actually taken, and even if it was the record showed it was not recorded until over a year later. Sections 23-1301, R.R.S.1943, and 23-1302, R.R.S.1943, make it the duty of the county clerk to record proceedings of the board of county commissioners. *State ex rel. Schuler v. Dunbar*, 208 Neb. 69, 302 N.W.2d 674 (1981).
- There is no requirement that a public body make a record of where notice was published or posted. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

84-1414. Unlawful action by public body; declared void or voidable by district court; when; duty to enforce open meeting laws; citizen's suit; procedure; violations; penalties.

(1) Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in violation of the Open Meetings Act shall be declared void by the district court if the suit is commenced within one hundred twenty days of the meeting of the public body at which the alleged violation occurred. Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in substantial violation of the Open Meetings Act shall be voidable by the district court if the suit is commenced more than one hundred twenty days after but within one year of the meeting of the public body in which the alleged violation occurred. A suit to void any final action shall be commenced within one year of the action.

(2) The Attorney General and the county attorney of the county in which the public body ordinarily meets shall enforce the Open Meetings Act.

(3) Any citizen of this state may commence a suit in the district court of the county in which the public body ordinarily meets or in which the plaintiff resides for the purpose of requiring compliance with or preventing violations of the Open Meetings Act, for the purpose of declaring an action of a public body void, or for the purpose of determining the applicability of the act to discussions or decisions of the public body. It shall not be a defense that the citizen attended the meeting and failed to object at such time. The court may order payment of reasonable attorney's fees and court costs to a successful plaintiff in a suit brought under this section.

(4) Any member of a public body who knowingly violates or conspires to violate or who attends or remains at a meeting knowing that the public body is in violation of any provision of the Open Meetings Act shall be guilty of a Class IV misdemeanor for a first offense and a Class III misdemeanor for a second or subsequent offense.

Source: Laws 1975, LB 325, § 9; Laws 1977, LB 39, § 318; Laws 1983, LB 43, § 5; Laws 1992, LB 1019, § 126; Laws 1994, LB 621, § 2; Laws 1996, LB 900, § 1074; Laws 2004, LB 821, § 40; Laws 2006, LB 898, § 4.

Annotations

- The Legislature has granted standing to a broad scope of its citizens for the very limited purpose of challenging meetings allegedly in violation of the Open Meetings Act, so that they may help police the public policy embodied by the act. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010).
- Any citizen of the state may commence an action to declare a public body's action void. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).
- The reading of ordinances constitutes a formal action under subsection (1) of this section. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).
- If a person present at a meeting observes a public meetings law violation in the form of an improper closed session and fails to object, that person waives his or her right to object at a later date. *Wasikowski v. Nebraska Quality Jobs Bd.*, 264 Neb. 403, 648 N.W.2d 756 (2002).
- Under the Public Meetings Act, a county lacks capacity to maintain an action to declare its official conduct "void" for noncompliance with the act. *County of York v. Johnson*, 230 Neb. 403, 432 N.W.2d 215 (1988).
- When a petitioner under this section is successful in the district court, that court may allow attorney fees. *Tracy Corp. II v. Nebraska Pub. Serv. Comm.*, 218 Neb. 900, 360 N.W.2d 485 (1984).
- Informal discussions between the Tax Commissioner and the State Board of Equalization in which instructions were clarified, with such clarification leading to the amendment of hearing notices, did not constitute a public meeting subject to the provisions of this section. *Box Butte County v. State Board of Equalization and Assessment*, 206 Neb. 696, 295 N.W.2d 670 (1980).
- The right to collaterally attack an order made in contravention of the Public Meeting Act must occur within a period of one year as is specifically provided by this section. *Witt v. School District No. 70*, 202 Neb. 63, 273 N.W.2d 669 (1979).
- Statutory change, requiring "publicized notice" for board of education employment hearings, occurring between dates meeting scheduled and conducted, held not to void

proceedings. *Alexander v. School Dist. No. 17*, 197 Neb. 251, 248 N.W.2d 335 (1976).

- Voiding an entire meeting is a proper remedy for violations of the Open Meetings Act. Once a meeting has been declared void pursuant to Nebraska's public meetings law, board members are prohibited from considering any information obtained at the illegal meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- Actions by the board of directors were merely voidable under this section, and not void. Pursuant to subsection (3) of this section, the plaintiffs were awarded partial attorney fees because they were successful in having the court declare that the board of directors was in substantial violation of the statute, even though the plaintiffs did not get the relief requested of having the board's actions declared void. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).

2. Presentation by Erickson Sullivan Architects on Quail Run Golf Course clubhouse and pro shop.



1991

QUAIL RUN GOLF COURSE CLUBHOUSE & PRO SHOP



ERICKSON SULLIVAN
ARCHITECTS

EXISTING FLOOR PLAN



1 FLOOR PLAN
SCALE: 1/8" = 1'-0"

EXISTING PROGRAM

Room / Area Name	SF	#	General Description	Adjacencies	Total SF	Notes
Pro shop and Controller	698	1	Sales floor, and Controller		698	
Café/Bar	1252	1	Seating Area		1252	
Offices and Back of House	364	1	Pro office, Storage, Bar/Kitchen		364	
Restrooms and Mechanical	230	1	Men's, Women's Restroom, and Mechanical Room		230	
Hallway	115	1	NA		115	
			Total Required Square Footage		2659	

EXISTING BUILDING ISSUES

Known Issues

Non-compliant
HVAC

Non-compliant
Restrooms

Non-compliant
Building
Envelope

Additional Issues

Lack of Visibility

Masonry
Matching

Site
Orientation &
Positioning

Building
Entrance

Parking

RECOMMENDATIONS

Based on user input, code analysis, site observations, and foot-traffic diagramming Erickson Sullivan Architects' recommendation is to demolish the existing building and build a new facility which meets the needs of the program set forth.

The existing building would require an intense amount of renovation to meet current codes and would severely limit the available options in a new addition. Low Ceilings, poor construction, parking availability, and building age all contribute to the recommendation to demolish.

The new building will optimize existing space and travel paths for a seamless, user-friendly experience. The layout and aesthetic design of the building will be developed in the future phases of this project.

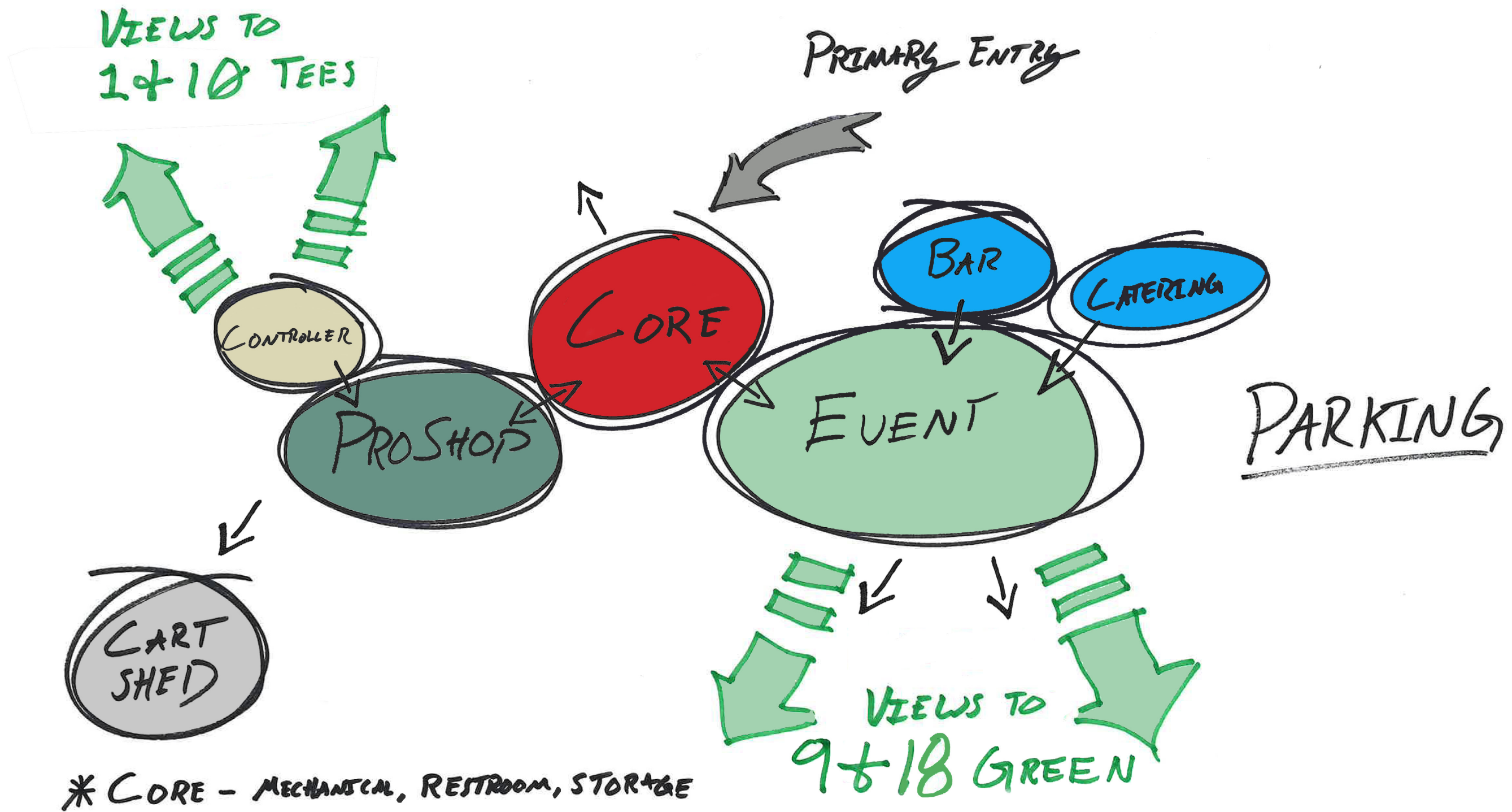
Additionally, we recommend the acquisition of adjacent land when available for the expansion of parking at the site.



DESIGN APPROACH



ADJACENCY DIAGRAM



PRIMARY PROGRAM

Room / Area Name	SF	#	General Description	Adjacencies	Total SF	Notes
Pro Shop						
Pro Shop	1000	1	Sales floor for golf items	-	1000	
Pro-Shop Controller	75	1	General Golf sales, Golf activities controller	Views to Hole #1 & #10 Tee-box, & Pro-shop	75	
Golf Pro Office	175	1	Office for Golf professional	Pro-Shop	175	
Pro-Shop Storage / Workbench	200	1	back of house storage of pro shop stock	Pro Shop	200	
					1450	

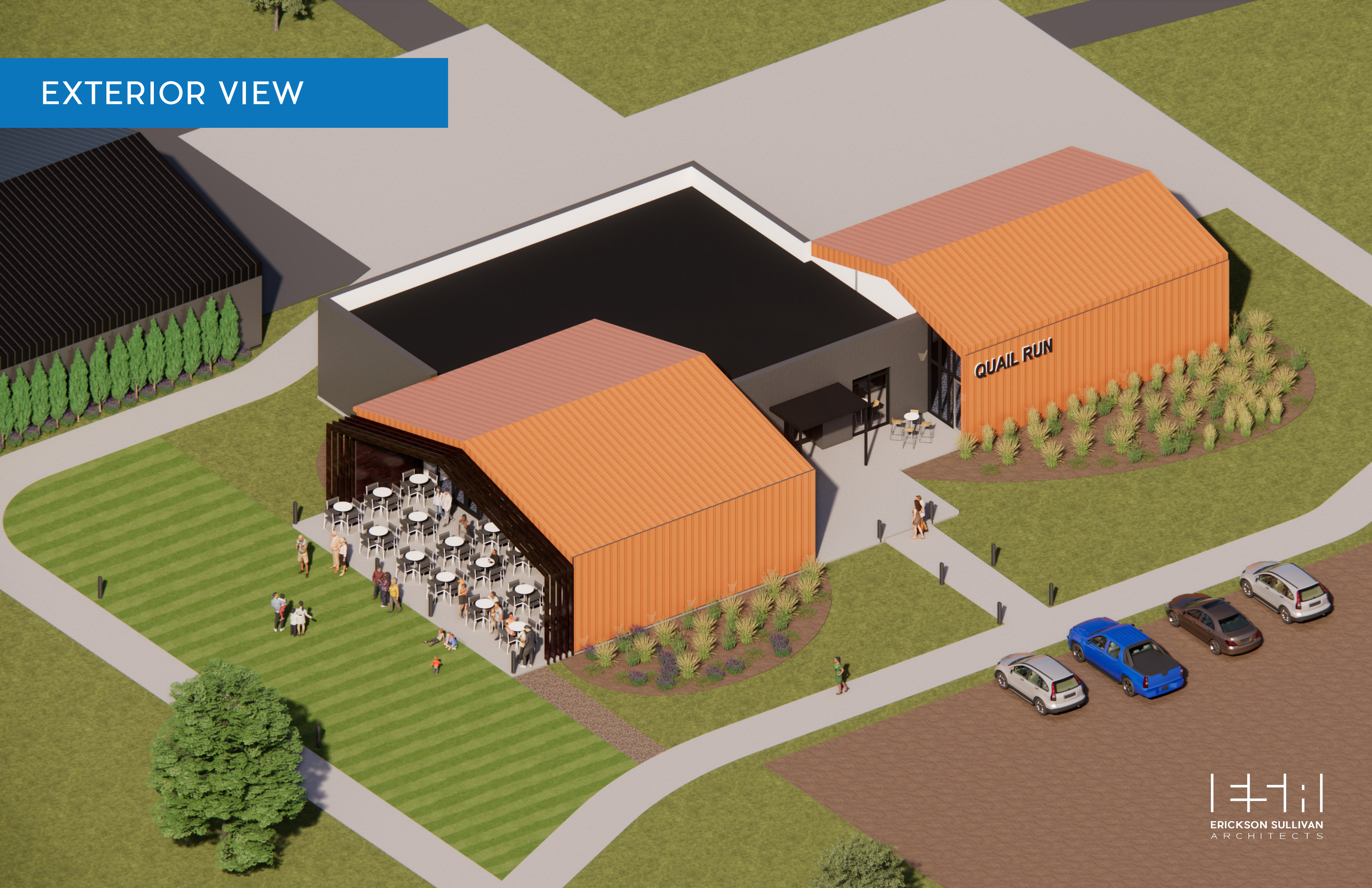
Event Space						
Event Space	1700	1	Reservable events, Tournaments, General Food/Drinks. Seating for 100-125	-	1700	Views to golf course preferred
Event Storage	100	1	Storage of Tables Chairs and other items for events	Event	100	
Warming Kitchen	150	1	Basic warming kitchen for catered events and bar slaes	Event	150	
Alcohol Storage	75	1	Storage of Clubhouse own wine, beer, and spirits	Bar Area, Event Storage	75	
Bar Area	250	1	Area for serving alcoholic beverages, includes bar seating	Event, Bar Storage	250	Bar on exterior wall for walk-up service
					2275	

Support						
Storage	100	1	General Storage all activities	NA	100	
Men's Restroom	200	1	NA	NA	200	
Women;s Restroom	200	1	NA	NA	200	
Mechanical/Janitorial	100	1	HVAC and Janitorial area	NA	100	
					600	
			Square Footage of Areas		4325	
			Circulation - Add 20%		649	
			Total Required Square Footage		4974	

SITE DIAGRAM



EXTERIOR VIEW



EXTERIOR VIEW



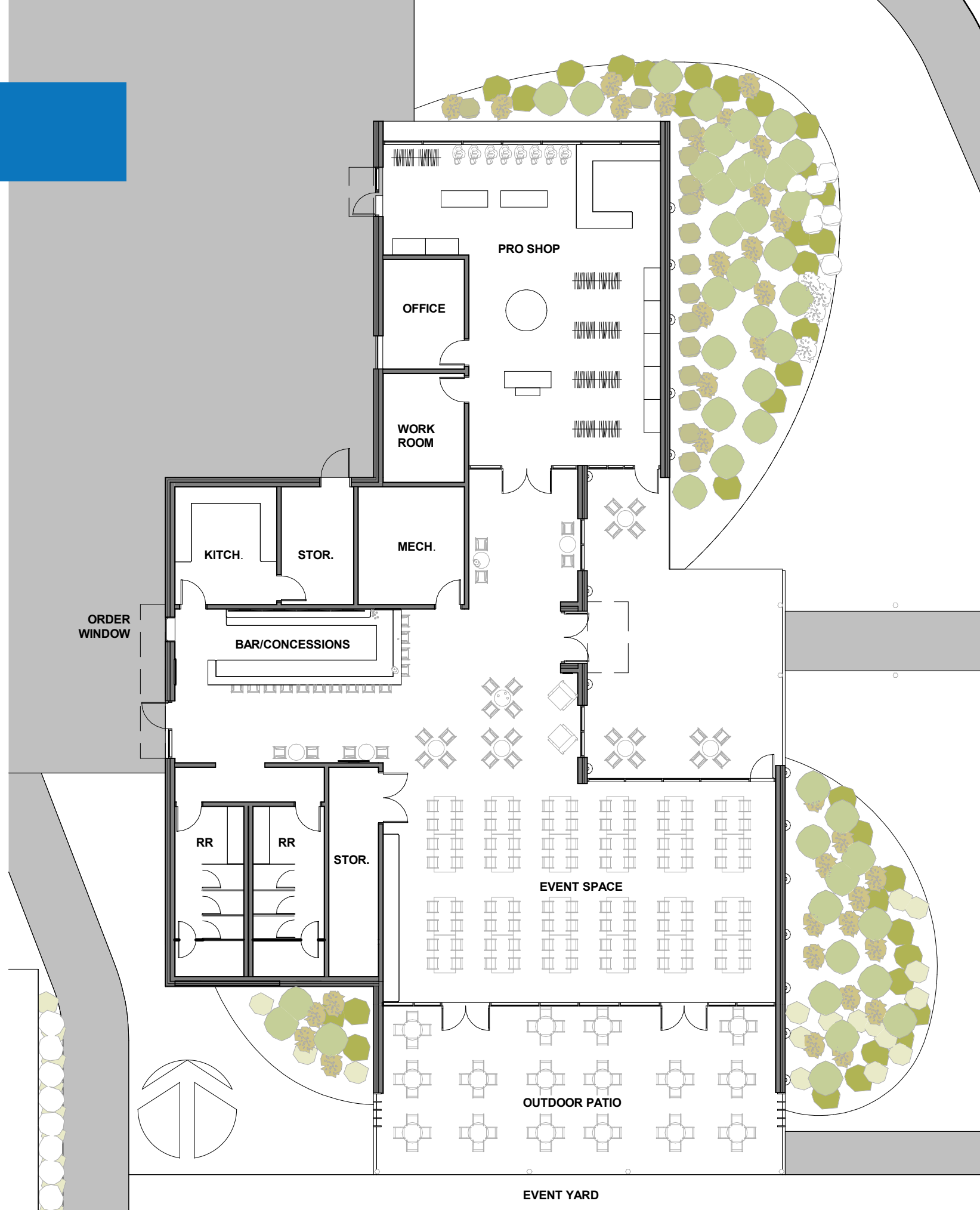
EXTERIOR VIEW



EXTERIOR VIEW



NEW FLOOR PLAN



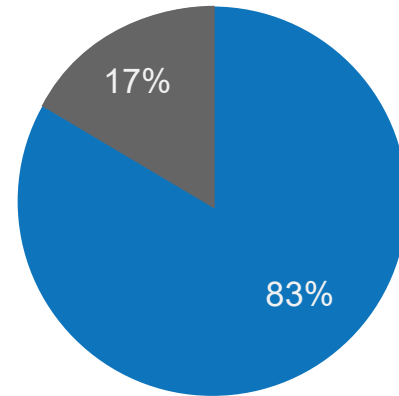
INTERIOR VIEW



SURVEY RESPONSES

31

Number of Online Survey Participants*



PERCENTAGE OF
GOLFER VS
NON-GOLFER
RESPONDENTS

“...love the design, they have listened and came up with a functional design.”

“Create a larger entrance to attract people from the parking lot...”

“...add additional covered outdoor spaces with fans for larger outdoor events...”

“...the event space is a great addition to the new design of the clubhouse...”

Likelihood of Spending Extra Time in
OLD vs NEW Clubhouse



Regularity of Visits**

DAILY	4
WEEKLY	10
MONTHLY	4
RARELY	5
NEVER	1

* Additional comments were left on commentrds on site

** Not all participants answered all questions



1991

QUESTIONS?



ERICKSON SULLIVAN
ARCHITECTS

3. Public hearing - 2025-2026 Budget.

City of Columbus
IN
Platte County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 2 day of September 2025, at 5:00 o'clock P.M., at Columbus Community Building, Community Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	\$ 77,532,368.00
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 69,689,140.00
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 94,891,112.00
2025-2026 Necessary Cash Reserve	\$ 67,757,771.00
2025-2026 Total Resources Available	\$ 162,648,883.00
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 7,562,660.83
Unused Budget Authority Created For Next Year	\$ 120,303.91

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 7,562,660.83
Personal and Real Property Tax Required for Bonds	\$ -

	2024	2025	Change
Operating Budget	92,417,151.00	94,891,112.00	3%
Property Tax Request	\$ 7,062,703.76	\$ 7,562,660.83	7%
Valuation	2,425,351,485	2,607,543,297	8%
Tax Rate	0.291203	0.290030	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.270857		



BUDGET HEARING

SEPTEMBER 2, 2025 5:00 P.M.

The video is currently “paused” and will resume as discussions take place.

4. Fiscal Year 2025-2026.

4.A. Fee schedule.

SCHEDULE OF FEES
2025 – 2026
INDEX

**ALL FEES MAY BE MODIFIED AT THE DISCRETION OF THE CITY
ADMINISTRATOR FOR PURPOSES OF PROMOTING CITY ACTIVITIES.**
All required insurance certificates shall name the City of Columbus as additional insured.

AIRPORT	2
AQUATICS	3
Aquatic Center	3
Pawnee Plunge	6
CEMETERY	8
COLUMBUS AREA TRANSIT	9
SENIOR CENTER	10
COMMUNITY DEVELOPMENT	11
ECONOMIC DEVELOPMENT	17
ENGINEERING	18
FIRE	20
GENERAL ADMINISTRATION	23
GOLF COURSE	24
Quail Run	25
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LIBRARY	28
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POLICE	33
Animal Control	35
Code Enforcement	36
PUBLIC WORKS	
Street	37
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Water/Sewer Utilities	41

AIRPORT

	Rent per Month
Hangar 1412N	\$125
Hangar 1412S	\$115
Hangar 1406W	\$240
Hangar 1406E	\$240
Hangar 1230	\$45
Hangar 1240	\$95
Hangar 1315	\$200
Hangar 1508	\$100
Hangar 1508 Storage Units	\$55
Hangar 1412W	\$280
Hangar 1412E	\$280
Hangar 1334	\$750
Hangar 1340	\$690
Hangar 1307	\$185
Hangar 1430	\$400
Hangar 1520 (Nos. 1, 2, 3, 5, 6, and 7)	\$150
Hangar 1520 (Nos. 4 and 8)	\$170
Land Lease/Non-Airport Owned Hangars	\$0.30/sq. ft.
Aerial Applicator Agreement	\$2,000/year
Fuel Flowage	\$0.10/gallon
Fuel Storage	\$0.12/gallon
T-Hangar waiting list:	
Administrative Fee (non-refundable)	\$25
Deposit (refundable if removed from list or will be Applied to first month hangar rent)	\$100

AQUATICS

The Parks and Recreation Director shall establish recreation program fees for miscellaneous sales, programming, special events, and promotion.

Passholders may receive a discounted price for some programs. The discount will reflect that the passholder is already paying for facility usage and the fee will be for the cost of the program only.

Program fees are non-refundable.

AQUATIC CENTER

Daily Admission

3 & under	No charge
Individual	\$5
Non-Swimmer	\$1

Annual Pass (Good for one year from date of purchase)

Individual	\$125
Household Pass (Maximum of 6)	\$400
<i>*All members must live at the same residence (can include one caregiver)</i>	
Additional Household Pass Member	\$60/each
Non-Household Pass Member Group (Maximum of 6)	\$600

Monthly Pass

Individual	\$35
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Annual Combo Pass (Aquatic Center & Pawnee Plunge)

(Good for one year from date of purchase at Aquatic Center and one season at Pawnee Plunge)

Individual	\$175
Household Pass (Maximum of 6)	\$600
<i>*All members must live at the same residence (can include on caregiver)</i>	
Additional Household Pass Member	\$90/each
Non-Household Group Pass (Maximum of 6)	\$800

Admission Punch Cards

50 Punches	\$100
25 Punches	\$75
10 Punches	\$35
5 Punches	\$20

Group Swimming Lesson

Parent/Child	\$45
Preschool	\$45
Level 1 through 6	\$60

Private Swimming Lesson

Single Lesson	\$30
3 Lesson Package	\$80
6 Lesson Package	\$150

Swimming lessons are non-refundable.

Locker Rentals – Annual

\$50

Aquatic Therapy

\$75 per 15 minutes

**Requires agreement.*

Facility Rental

Private Facility Rental	\$100/hr
High School Swim Team Practice Rental	\$100/each
High School Swim Meets	\$100/hr

Party Room Rental (baptisms, meetings, family reunions, etc.) (swimmers must pay daily admission or use pass)	\$60
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Birthday Party Packages

Cost includes 20 guest admissions (\$5/additional guest), full access to party room including: tables, chairs, refrigerator and more, t-shirt for the Birthday Child, and additional staff.

Non-Private Party: Normal Operating Hours

Saturday 12pm (Set Up), 1pm-4pm Party

Passholder	\$110
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Non-Passholder	\$135
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Private Party: Outside Normal Operating Hours

Friday: 4pm (Set Up) 5pm-8pm Party

Saturday: 4pm (Set Up) 5pm-8pm Party

Sunday 12pm (Set Up) 1pm-4pm Party

Passholder	\$135
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Non-Passholder	\$160
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Concessionaire/Vending

Daily Fee	\$20
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Lifeguard Class

Full Class (5 student minimum)

Employee

\$70

Non-Employee

Actual program cost plus administrative fees

Review Class – includes CPR review (5 student minimum)

Employee

\$40

Non-Employee

Actual program cost plus administrative fees

CPR Class

Full Class (5 student minimum)

Employee

\$30

Non-Employee

Actual program cost plus administrative fees

Review Class (5 student minimum)

Employee

\$15

Non-Employee

Actual program cost plus administrative fees

Class Materials

Actual cost of materials

PAWNEE PLUNGE WATER PARK

Daily Admission

(Includes both open sessions: 12 Noon-5 p.m. and 6:30 p.m.-8:30 p.m.)

3 yrs. & Under	No charge
4 yrs. & Up	\$10
5 Person Group	\$40
10 Person Group	\$70
Non-Swimmer	\$3
<i>(not swimming, not dressed to swim, and not the guardian of a 6 & under swimmer)</i>	
Evenings only session (6:30 pm.-8:30 p.m. Monday through Thursday)	\$5

Fitness

Passholder	No charge
Non-passholder	\$5

Flow Rider Bracelet

(In addition to daily/season/combo pass)

\$3

Season Pass

Individual	\$125
Household Pass (Maximum of 6)	\$400
<i>*All members must live at the same residence (can include one caregiver)</i>	
Additional Household Pass Member	\$60/each
Non-Household Group Pass (Maximum of 6)	\$600

Combo Pass (Aquatic Center & Pawnee Plunge)

(Good for one year from date of purchase at Aquatic Center and one season at Pawnee Plunge)

Individual	\$175
Household Pass (Maximum of 6)	\$600
<i>*All members must live at the same residence (can include one caregiver)</i>	
Additional Household Pass Member	\$90/each
Non-Household Group Pass (Maximum of 6)	\$800

Admission Punch Cards

50 Punches	\$200
25 Punches	\$125

Facility Rental

Public Hours are 12:00 p.m. – 8:00 p.m.

Exclusive Use – Before or After Public Hours (Up to 500 people) \$500/hr

Exclusive Use – Before or After Public Hours (501 or more people) \$650/hr

Additional: Concessions for Private Party \$50/hr

(Includes 1 supervisor, 1 office personnel, 14 lifeguards, 4 slides)

Reservation required with deposit of \$500. Deposit will be applied toward total rate. Cancellations must be received twenty-four hours in advance or deposit will not be refunded.

Flow Rider exclusive use – Before or After Public Hours \$75/hr
(Includes 1 supervisor, 1 office personnel, 1 lifeguard)

Lap Pool exclusive use – Before or After Public Hours \$150/hr
(Includes 1 supervisor, 1 office personnel, 3 lifeguards)

Party Room \$60

Monday – Thursday, 12:30 p.m. – 4 p.m.

Friday – Sunday, 12 p.m. – 3:30 p.m. or 3:30 p.m. – 7 p.m.

CEMETERY

Cost of Space (standard)	\$700
Cost of Space (cremation)	\$400
Cost of Space (infant)	\$300
Grave Opening (standard burial)	\$600
Grave Opening (cremation burial)	\$300
Grave Opening (cremation burial with vault)	\$350
Grave Opening (infant burial)	\$200
Disinterment (standard burial)	\$1,000
Disinterment (cremation burial)	\$500
Disinterment (infant burial)	\$500
Saturday Funeral (extra charge)	\$300
Winter Funerals (December through February, extra charge)	\$75
Certificate of Ownership Transfer	\$50
Stone Setting Fee	\$50

If traditional spaces are sold back to the City of Columbus the city will purchase for \$200 per space.

If cremation spaces are sold back to the City of Columbus the city will purchase for \$100 per space.

If infant spaces are sold back to the City of Columbus the city will purchase for \$50 per space.

COLUMBUS AREA TRANSIT

Boarding Rates: The boarding rates are determined through review of available funding from the Nebraska Department of Transportation, United Way, and City of Columbus Budget.

Punch tickets are available at the Columbus Area Transit office.

Boarding Punch Cards for Eligible Riders

Punch Card	Fee
5 punch	\$10
10 punch	\$20
20 punch	\$40

SENIOR CENTER

Facility Rental: \$25 per hour

Meals:

All meals are determined through review of funding provided by Northeast Nebraska Area Agency on Aging and the fiscal budget. Meals for eligible diners are considered a suggested contribution per meal. Meals for ineligible diners are fee-based.

Eligible Diner – 60 and older

Ineligible Diner – 59 and under

Congregate Meal

Eligible Diner	\$6 per meal
Ineligible Diner	\$10 per meal

Take Out Meal:

Eligible Diner	\$7 per meal
Ineligible Diner	\$10 per meal

Home Delivered Meal:

Eligible Diner Only	\$7 per meal
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COMMUNITY DEVELOPMENT – BUILDING PERMITS

Building Permit Fees (shall be paid prior to issuance of building permit)

Total Valuation		Fees
\$ 1	to 2,000	\$27.50
2,001	to 25,000	\$27.50 for first \$2,000 plus \$5.50 for each additional \$1,000 or fraction thereof up to and including \$25,000.
25,001	to 50,000	\$154 for first \$25,000 plus \$4.40 for each additional \$1,000 or fraction thereof up to and including \$50,000.
50,001	to 100,000	\$264 for first \$50,000 plus \$3.85 for each additional \$1,000 or fraction thereof up to and including \$100,000.
100,001	to 500,000	\$456.50 for first \$100,000 plus \$2.20 for each additional \$1,000 or fraction thereof up to and including \$500,000.
500,001	and up	\$1,336.50 for first \$500,000 plus \$1.65 for each additional \$1,000 or fraction thereof.
General Contractor Registration		No Fee/Certificate of Insurance \$1,000,000 aggregate
Administrative Fee for Online Applications		\$2
Plan review fee equal to 10 percent of building permit for review under the International Residential Code.		
Plan review fee equal to 25 percent of building permit for review under the International Building Code.		
Fence Permit		\$30
Demolition Permit		\$30
Sign Permit:	0-99 sq. ft.	\$35
	100-199 sq. ft.	\$65
	200-300 sq. ft.	\$120
Mobile Home Set Down Permit		\$100

Fee for work commencing before permit is issued may be double the required permit fee at the discretion of the Chief Building & Code Official. The Chief Building & Code Official may waive the requirement for a building permit when structure is temporary in nature or less than one hundred twenty (120) square feet in floor area and has no foundation. There shall be no permit required for re-roofing or re-siding an existing structure.

COMMUNITY DEVELOPMENT – BUILDING MOVING PERMITS & LICENSES

Building Moving Permit	\$100 minimum or 4¢ per square foot of floor area, whichever is greater.
Signs (building moving)	\$17 plus tax
Building Moving Permit *after building is already moved	\$150
Building Moving Annual License Fee	\$60
Insurance requirements	\$1,000,000 aggregate

Public Liability Insurance is required naming the City of Columbus, Nebraska as additional insured which fully protects the City or anyone else for damages sustained to a person(s) or property, resulting from the moving of any building or parts thereof within the City and shall indemnify and save the City harmless from any and all suits, judgments, exactions, executions, and liabilities as to personal injuries or property damage in connection with, or related to, or growing out of any building move.

COMMUNITY DEVELOPMENT – PLUMBING LICENSES & PERMITS

Plumbing Licenses and Registration Fees:

Master Plumber:

Resident \$60 per year + Certificate of insurance
\$1,000,000 aggregate

Non-Resident \$60 per year + Certificate of insurance
\$1,000,000 aggregate

Journeyman Plumber:

Resident & Non-Resident \$30 per year

Apprentice Plumber:

Resident & Non-Resident \$20 per year

Do Your Own Plumbing Registration \$30

Water Conditioning Contractor \$30 per year + Certificate of
insurance \$1,000,000 aggregate

Water Conditioning Installer \$30

Plumbing Permit Fees (shall be paid prior to issuance of plumbing permit):

Fee for work commencing before permit is issued may be double the required permit fee at the discretion of the Chief Building & Code Official.

Plumbing New Residential:

One Bathroom \$80

Each Additional Bathroom \$15

Each Additional 1/2 Bathroom \$13

Plumbing New Commercial \$75 plus \$5 for each fixture or trap opening

Existing Plumbing Remodel & Extensions \$15 plus \$5 for each fixture or trap opening

Sewer & Water Inspections not covered under
new residential or commercial permits \$25

Sprinkler System \$20

Backflow Protective Devices:	\$15 plus \$8 each for 2" and smaller \$15 plus \$13 each over 2"
Mobile Home Park Sewer	\$15 plus \$10 per space

GAS PIPING

Up to five outlets	\$30
Over five outlets	\$30 plus \$5 for each outlet over five

**COMMUNITY DEVELOPMENT – BOARD OF ADJUSTMENT, REZONING,
SPECIAL USE PERMIT**

Application Fees:

All application fees include initial cost of publications and signs. If additional publications and/or signs are required, additional fees will be assessed.

Board of Adjustment \$200

Rezoning/Special Use Permit/
Planned Unit Development (PUD) \$500

Other Fees:

Administrative Fee \$15

Comprehensive Plan \$35 plus tax

Columbus Land Development Ordinance \$30 plus tax

Publications Actual cost of publication

Signs (rezoning, special use permit,
Board of Adjustment) \$17 plus tax

Zoning Verification Reports \$30 plus tax

COMMUNITY DEVELOPMENT – WIRELESS TELECOMMUNICATIONS FACILITIES

Application Fee:

D.A.S. Node	\$200 per node
Eligible Facility Permit Colocation/Modification	\$1,000 (non-refundable)
Special Use Permit – New Facility	\$3,000

COMMUNITY DEVELOPMENT – SMALL WIRELESS FACILITIES IN THE RIGHT-OF-WAY

Application Fee:

Modify, Replace, and Install New Ground Mounted Facility or Pole	\$250 per facility and pole
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Co-location on Authority Pole:

Application Fee	\$500 minimum for up to 5 facilities, \$100 for each additional facility on same application (maximum of 10)
Annual Usage Rate	\$20 per pole
Right-of-Way Use Rate	\$250 annually per small wireless facility

ECONOMIC DEVELOPMENT

PACE (Property Assessed Clean Energy) Program:

Application fee	\$1,000 due with application
Administrative fee	\$40,000 or 1% of the capital amount of the PACE project, whichever is less, due at closing
Annual fee	\$500 due annually for life of the bond

ENGINEERING

Application Fees:

All application fees include initial cost of publications. If additional publications are required, additional fees will be assessed.

Vacation of street, alley, or easement	\$300
Easement and agreement	\$300
Preliminary Plat	\$325 plus \$20 per lot review fee
Final Plat	\$325 plus \$15 per lot review fee
Administrative or Minor Plat	\$325

Permit to Occupy Right-Of-Way Application Fees:

Temporarily Occupy	\$10 per day
Permanently Occupy	\$250 per facility
Right-of-Way Use Rate (not applicable to right-of-way users with a current franchise agreement)	\$250 annually per facility, single linear run of underground utility infrastructure

Plans, Specifications, Proposals, and e-bidding:

Plans and Specifications (Includes standard USPS mailing)	\$75 minimum - \$125 if purchased from Engineering Dept. \$30 if purchased from Quest CDN
RFQ, RFP, Design-Build Letter of Interest	\$20 from www.questCDN.com
e-bid on QuestCDN	\$50 from www.questCDN.com

Other Fees:

Administrative Fee	\$15
Map Update Fee	\$25
Publications	Actual cost of publication

36" x 48" Print (Map)	\$10 per sheet plus tax
24" x 36" Print (Map)	\$8 per sheet plus tax
Scanned Sheet plus actual time	\$60 per hour (minimum ½ hr):
24" x 36" and smaller	\$5 per sheet plus tax
CD and mailing charge	\$25
Sheets larger than 24" x 36" (including CD & mailing charge)	\$25 per sheet plus tax
Special Delivery (UPS, Federal Express, etc.)	Actual cost

FIRE

Rescue Service Fees

Definitions:

Tiered Response – Mutual aid to another department or district which does not have the type, volume, or level of service available to meet the needs of the incident or the patient(s). Mutual aid may be initiated by radio call or by standing agreement for automatic mutual aid/dual response per written agreement. In this situation, Columbus Fire Department (CFD) provides care, transportation, and medical supplies.

ALS Intercept – Aid to another licensed ambulance service in the State of Nebraska who has transport capability but needs ALS, and only has BLS care available. In this situation, our ALS personnel board their ambulance with necessary equipment and supplies and the transport continues. For billing purposes this is treated the same as an ALS treat & release. The ALS Intercept billing rate also applies to situations where CFD personnel arrive and treat but a third service, such as a helicopter, transports the patient.

- (a) \$725 Emergency Basic Life Support transport service call.
- (b) \$125 Basic Life Support treat and release (non-transport)
- (c) \$150 Lift Assist/Fall for private residences (non-transport).
- (d) \$350 Lift Assist/Fall for Assisted Living/Nursing Home Facilities/Midwest Medical Transport (non-transport).
- (e) \$1,056 Emergency Advanced Life Support Level One transport service call.
- (f) \$1,531 Emergency Advanced Life Support Level Two transport service call.
Same applies for Tiered Response (patient is transported in city ambulance)
- (g) \$493 Advanced Life Support treat and release or assist service call (non-transport).
- (h) \$493 Paramedic Intercept service call.
(other service transports patient with city medic on board)
- (i) \$19 per loaded patient mile.
- (j) Additional family members when treated at the same site and transported shall be charged the same fees as Basic Life Support or Advanced Life Support Level One or Two, whichever is appropriate.
- (k) \$0 Dry run (no patient found or care not required).

These are global fees which cover cost of supplies, labor and medicines.

Reports: NARSIS	\$20 (includes tax)
Fire	\$20 (includes tax)

False Fire Alarm:

First false alarm	No charge
Any subsequent false alarm within 6 months	\$100

Other: SCBA bottle refill	\$7 (includes tax)
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Ambulance/Fire Apparatus Standby Personnel Fees

(a) Standby for service	\$75/unit/person/hour
(b) Ambulance	\$100/hour
(c) Fire Engine w/Jaws	\$100/hour
(d) Brush truck	\$50/hour
(e) Ladder truck	\$1,000/hour
(f) Install flag pole ropes or cables	\$500 each

HazMat Response Services

(a) HazMat Technician (certified)	\$34.50/person/hour
(b) HazMat Support (Operations level or higher)	\$20/person/hour
(c) HazMat 2 (Kenworth) & HazMat Trailer (48 ft)	\$160/hour
(d) HazMat 2 (Kenworth) with no trailer	\$80/hour
(e) HazMat 1 (F350) & Decon Trailer	\$122/hour
(f) HazMat 1 (F350) with no trailer	\$61/hour
(g) Suburban & support trailer (incl. 6x6)	\$100/hour
(h) Suburban with no trailer	\$50/hour
(i) Fire Engine (in support of hazmat response)	\$200/hour

Stipend

(a) HazMat Technician (certified)	\$26.50/hour
(b) HazMat Support (Operations level or higher)	\$15.45/hour

Fireworks Application Fees

All fees are non-refundable.

Applications received by 5 p.m. on June 10th

Minimum Sq. Ft.	Maximum Sq. Ft.	Fee (Per Location)
0	424	\$550
425	600	\$600
601	800	\$700
801	1600	\$900
1601	2400	\$1,250

Applications received June 11th through June 18th – Double the application fee.

Applications received June 19th through June 25th – Triple the application fee.

Applications received by 5 p.m. on December 19th

Minimum Sq. Ft.	Maximum Sq. Ft.	Fee (Per Location)
0	424	\$550
425	600	\$600
601	800	\$700
801	1600	\$900
1601	2400	\$1,250

Insurance Requirements:

Certificate of Insurance in the amount of \$1,000,000 per occurrence/\$2,000,000 aggregate coverage.

GENERAL ADMINISTRATION

Application for Franchise	\$500
Copies and Scanned Documents:	
Black & White (Letter & Legal)	\$.25 per copied page (incl. tax)
Colored (Letter & Legal)	\$.60 per copied page (incl. tax)
Black & White (11" x 17")	\$.50 per copied page (incl. tax)
Colored (11" x 17")	\$.75 per copied page (incl. tax)
Credit Card Convenience Fee:	
Charges under \$300	\$2
\$300 - \$700	\$10
\$701 - \$1,000	\$15
\$1,001 and above	Prorated
Documents prepared by City Attorney (i.e., waivers, easements, etc.)	Actual cost
Insufficient Funds	\$25 per occurrence
Administrative Fee	\$15
Reproduction of Recordings	\$20
Research (Nebraska resident)	\$30 per hour (following 8 cumulative hours) and any other fee(s) that are allowed under State Statute
Research (non-Nebraska resident)	\$30 per hour and any other fee(s) that are allowed under State Statute
Liquor Licenses:	
Entertainment District	\$300
Publication Fee	\$15
Special Designated Liquor License	\$40 per day
Miscellaneous Licenses/Permits:	
Junk Shop	\$25 annually
Pawnbroker	\$50 annually plus \$5,000 bond
Itinerant Carnival, Show Troupe	
Itinerant or Commercial Entertainment	\$25 per day or \$100 per week
Tobacco – Retail (Fee set by State Statute)	\$15 annually plus Administrative Fee
Tobacco – Wholesale (Fee set by State Statute)	\$100 annually plus Administrative Fee
Occupation of Street (temporary storage on City property)	Certificate of Insurance \$1,000,000 per occurrence \$1,000,000 aggregate

GOLF COURSE

Fees are set by golf professional and are subject to change.

All fees include sales tax.

All passes are valid at both Quail Run and Van Berg Golf Courses.

Passes not valid for corporate/company/state, booster outings, or tournaments.

Season Pass

Junior 7-day	\$295
Young Adult 7-day	\$595
Single 7-day	\$1,095
Family 7-day	\$1,500
Senior 7-day	\$995
Super Senior 7-day	\$895
Additional Spouse Pass	\$475

Installment Plan - Single Pass	\$345 down payment due no later than March 1st and three payments of \$250 due March 31st, April 30th, and May 31st
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Installment Plan - Family Pass	\$500 down payment due no later than March 1st and four payments of \$250 due March 31st, April 30th, May 31st, and June 30th
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Annual Cart Pass

Individual	\$700
Spouse of Individual Cart Pass Holder	\$400
Senior/Super Senior	\$600
Spouse of Senior/Super Senior Cart Pass Holder	\$300

Age is determined by age at time of purchase.

Junior – 18 and Under

Young Adult – 19-23

Adult – 24-59

Senior – 60-69

Super Senior – 70 and Over

QUAIL RUN

Daily Green Fees

Weekday 9-hole	\$19
Weekday 18-hole	\$29
Weekend/Holiday 9-hole	\$26
Weekend/Holiday 18-hole	\$38
Junior/Senior/Super Senior Weekday 9-hole	\$15
Junior/Senior/Super Senior Weekday 18-hole	\$22
Twilight (two hours before sunset any day)	\$14

Winter Rates (December 1 – March 31)

9-holes	\$15
9-holes w/cart	\$20
18-holes	\$22
18-holes w/cart	\$29

Punch Cards (Individual or Corporate)

20 Punch 9-hole	\$375
20 Punch Senior/Super Senior 9-hole	\$299
20 Punch 18-hole	\$580
20 Punch Senior/Super Senior 18-hole	\$440

High School Teams - with range (Monday – Friday) \$2,200

Cart Fees

9-hole	\$12
18-hole	\$18
Senior/Super Senior 9-hole	\$11
Senior/Super Senior 18-hole	\$16

Reel Sharpening (fee set by Public Property Director)

Reel and Bedknife Grinding \$50/unit
If parts and/or additional labor are required, additional fees will be assessed.

VAN BERG

Daily Green Fees

Weekday	\$14
Weekend/Holiday	\$17
Junior/Senior/Super Senior Weekday	\$12
Twilight (two hours before sunset any day)	\$11
Additional 9 holes – All players	\$7

Youth golfers (15 and under) play free at Van Berg when accompanied by a greens fee paying adult

Cart Fees

9-hole	\$12
18-hole	\$18
Senior Super Senior 9-hole	\$11
Senior/Super Senior 18-hole	\$16

Punch Cards (Individual or Corporate)

20 Punch	\$295
20 Punch Senior/Super Senior	\$250

Lockbox (if used) - \$10 for all day

Foot Golf Daily Green Fees

9 holes	\$10
18 holes	\$15

Youth (15 and under) 9 holes	\$7
Youth (15 and under) 18 holes	\$12

Ball rental	\$3
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Golf Simulator Fees (March 15 - October 14)

Monday-Friday	\$22/hr
Weekday Special (7 am – 3 pm)	\$15/hr
Saturday, Sunday, Holidays	\$32/hr
Weekend Early Bird Special (7 am – 10 am)	\$20/hr

Golf Simulator Fees (October 15 - March 14)

Monday-Friday	\$35/hr
Weekday Special (7 am – 10 am)	\$20/hr
Saturday, Sunday, Holidays	\$42/hr
Weekend Early Bird Special (7 am – 10 am)	\$25/hr

LIBRARY

Established by Library Board

Fines & Replacement Costs:

\$0.50 per day for each overdue special collection item, including but not limited to, electronic device, game, puzzle, or equipment.

\$25 for any electronic device returned in book drop.

\$50 for overdue "By Reservation Only" projector.

Fee for Damaged/Lost/Unreturned Materials: Up to retail replacement cost of items. Patrons must pay the assessed cost of items. The library will not accept replacement items from patrons in lieu of payment for damaged, lost, or unreturned materials. Materials are deemed unreturned after three months.

Service Fees:

\$1 for replacement of previously issued library or digital library card.

\$40 annually (\$25 for six months) for library privileges for residents outside of Columbus who are not eligible for a free card (per the library card policy).

\$5 for each test proctored (faxing fees and postage may apply).

\$1 per page for outgoing faxes (\$5 maximum up to 25 pages, \$1 per each additional page).

\$0.25 per black & white print made on standard printer/copier.

\$0.50 per color print made on standard printer/copier.

Makerspace fees:

Consumable materials used in the Makerspace are charged to users at cost plus sales tax. Prices are posted in the Makerspace.

Interlibrary Loan (ILL):

Unusual or international postage fees charged by the lending library will be charged after consultation with patron.

\$3 postage recovery fee will be charged to any patron who fails to pick up a requested interlibrary loan book before it expires.

PARKS AND RECREATION

All fees are non-refundable.

Athletic Field Rentals:

Recreation Leagues	\$15/Field/Day Youth \$35/Field/Day Adult
Organized Leagues (Clubs)	\$55/Field/Day Youth/Adult
Tournaments	\$55/Field/Day Youth/Adult
Recreation Practice	No Charge Youth/Adult BUT must be scheduled through Parks and Rec or not permitted. Any use of lights will acquire a charge.
Field Light Usage for Practice	\$20/Practice
All outside Columbus community games	\$155

Due to proximity of the track and ball field, no baseball games shall be scheduled at the same time a track meet is in progress. Baseball practice may take place, but limited to a practice where balls do not land in the track and football field area.

Bleachers:

Bleacher rental (five-row only)	
For special events held in a city park	\$90/bleacher/event

Contingent upon availability. City will deliver and pick up.

Clinics:

Non-Profit organization (sponsor is a local organization)	\$60 (includes refuse disposal)
Private organization (profits to be used for individual benefit.)	\$215/day (no lights) \$240/day (with lights)

Commercial Nature:

For anything of a commercial nature in any park where electricity is used, a fee will be assessed based on usage.

If additional cleanup is required, an additional \$50 fee will be assessed.

Cleanup for Columbus Days event in Frankfort Square	\$190/day
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Vendor Fee:

\$20/day

\$50/month

***Special Event Packet must be processed and approved for those wishing to sell goods and services on park properties.*

Concession Stand Rentals:

Armory, Gerrard, Centennial, Pawnee Park Baseball, Bradshaw, and Wilderness

Non-profit organization \$130/season, plus cleanup

Private organization \$295/season, plus cleanup

Disc Golf:

Tournaments \$35/tournament

League Play \$35/each

**Once per week/12 consecutive week maximum*

Football (Pawnee and Bradshaw Parks)

Scotus & Columbus High Schools \$800/varsity game

JV, Junior High, Freshman, Middle School
and Soap Scrimmages (with lights) \$400/game

JV, Junior High, Freshman, and Middle School (no lights) \$200/game

All non-local teams \$1,000/game

Memorial Stadium Practice Fees: \$50/hr *without
bathroom/water access
\$100/hr *including
bathroom/water access

Soccer (Pawnee Park Memorial Stadium):

Games with lights \$400/game

Games without lights \$200/game

Memorial Stadium Practice Fees: \$50/hr *without
bathroom/water access
\$100/hr *including
bathroom/water access

Horseshoes:

Electricity \$100/season

Tournaments \$65/tournament

Tennis/Pickleball:

High School	\$500/school year
Pawnee Park	\$26/court/day \$35 for 6 courts, 2 hours/day \$100 for 6 courts/day
Gerrard Park	\$26/court/day
Tennis Association Electricity Fee	\$275/season

Track:

Practice per season, per school (Columbus and Scotus High Schools, Columbus Middle School & Scotus Jr. High)	\$400
Invites and Relays	\$195/meet
Dual/Triangular Meets	\$70/meet
Districts or Conference (Columbus Schools)	\$270/meet
Districts or Conference (not involving Columbus Schools)	\$395/meet
Electronic Timing System	\$210/meet
Special Olympics	\$50

No track practice can be held when a scheduled track meet is in progress. Due to proximity of the track and ball field, no baseball games shall be scheduled at the same time a track meet is in progress. Baseball practice may take place, but limited to a practice where balls do not land anywhere in the track and football field areas.

Cost for items such as hurdles, jumping standards, jumping pits, and pole vault boxes will be split between the City, Columbus High School, and Scotus High School.

PROGRAMS:

The Parks and Recreation Director shall establish recreation program fees for miscellaneous sales, programming, special events, and promotion.

Program fees are non-refundable.

Shelter Reservations:

Glur Park Shelter	\$50/day
Pawnee Park West Shelter	\$\$125/day
Pawnee Park East Shelter	\$50/day

Payable at time reservation is made. Non-refundable.

Bark Park Reservation	\$35/day
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Frankfort Square Reservations:

\$35/event

\$100/event with profit capability

Stadium Reservations:

\$150 plus cleanup per event where no admission is charged or concession used. Park crew wages will be added to the \$150 fee for cleanup.

\$225/event where admission is charged.

\$300/event where concessions are sold.

\$525/event where admission is charged and concession are sold.

\$50/hour for video board usage

Marching Band Festival	\$800
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Wedding Reservation	\$35
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Condition of area for wedding is "as is".

All events requiring extra cleanup (garbage receptacles emptied only)	\$100/day
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POLICE

Impounded Vehicle:

Outside Storage	\$10 per day
Inside Storage	\$20 per day
Towing	Per agreement w/towing companies
Administrative Fee	\$30

Miscellaneous:

Reports (pick up in person)	\$5 First Page - \$1 Add'l Page
Faxes	\$5 First Page - \$1 Add'l Page
Criminal History Fee	\$10
Audio/video/photo reproduction	\$20
Research (Nebraska resident)	\$30 per hour (following 8 cumulative hours and any other fee(s) that are allowed under State Statute
Research (non-Nebraska resident)	\$30 per hour and any other fees that are allowed under State Statute
Fingerprints	\$5 per card
Bike License	\$5
ATV/UTV/Golf Car Permit	
Fiscal Year 2022-2023	\$20
Fiscal Year 2023-2024	\$30
Fiscal Year 2024-2025	\$40
Fiscal Year 2025-2026	\$50
Gun Permit	\$5
Vendor/Solicitor Permit	\$15 per day or \$30 per month
Parking	\$15 - \$500

False Alarm:

One – Four	No Charge
Five – Seven	\$25 each
Eight – Ten	\$50 each
Eleven – Subsequent	\$100 each

Registration:

Vacant Building	\$5
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Parking Violations:

The fines for parking violations, if paid within five (5) days are as follows:

Handicapped (Disabled) Parking, 1 st Offense:	\$150
Handicapped (Disabled) Parking, 2 nd Offense:	\$300 within one-year period
Handicapped (Disabled) Parking, 3 rd Offense:	\$500 within one-year period
Restricted Parking Lot, 1 st Offense:	\$15
Restricted Parking Lot, 2 nd Offense:	\$25
Restricted Parking Lot, 3 rd Offense:	\$100
Parking Near Fire Hydrant	\$25
Parking in Fire Lane	\$25
Parking Near Street Intersection	\$15
Parking Within Sidewalk Space	\$15
Parking Near Traffic Control Device	\$15
Semi-Truck/Trailer and Commercial Vehicle Violation	\$15
Angle Parking	\$15
Parking of Oversize Vehicles, Trailer, Mobile Home, Camping Trailer, or Bus in Residential Districts	\$15
School Buses Stopped	\$15
Parking Prohibited on Certain Streets	\$15
Parking Upon Roadways or City Parking Lots for certain purposes prohibited	\$15
Abandoned Vehicle	\$15
Obstructing Driveways or Roads	\$15
Painting Curbs, Prohibited	\$15
Parking In Alleys	\$15
Impeding or Obstructing Traffic	\$15
Standing in Loading Zone	\$15
Large Vehicles Parked	\$15
Parking for the purpose of selling merchandise	\$15
Parallel Parking	\$15
Streets Without Curb	\$15
Parking Time Limits	\$15
Stopping, Standing, or Parking in places which would cause hazardous conditions or traffic congestion	\$15
Parking with left side to curb prohibited	\$15
Unattended Motor Vehicles	\$15

The fines for all parking violations will double if not paid within five (5) days from the date the citation was issued.

The storage fee for vehicle impound lot will begin the day vehicle is placed into impound and end the day vehicle is removed from impound.

POLICE - ANIMAL CONTROL

Licensing:

Dog and Cat (January-December Intact)	\$25
Dog and Cat (January-December Altered)	\$13
Replacement Tag	\$3

Lifetime Dog and Cat License: *Non-transferable and Non-refundable*

6 months to 5 years old	\$100
over 5 years old	\$50

Impound Fees:

First Offense	\$15
Second Offense	\$25
Third Offense and each thereafter	\$40

Daily Charge for Animal in Custody	\$10
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Unclaimed livestock found stray that are not able to be housed at the shelter will be charged same rates assessed by outside agency (i.e., sale barn, vet clinic or other organization contracted for this service.)

Animal under investigation at shelter for either a bite, vicious, or dangerous investigation case

\$25 per day

Upon the owner of any animal claiming their pet, the owner shall be responsible for all medical costs incurred by the City of Columbus while in the custody of the City of Columbus.

City Live Animal Trap Program:

Refundable Deposit	\$50
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Commercial Animal Establishment:	\$100 annually
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Hobby Beekeeper Application (non-refundable)	\$20
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Dangerous Dog Appeal (non-refundable)	\$100
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The Erna Badstieber Paws and Claws Adoption Center may request an appeal hearing without the appeal fee.

POLICE – CODE ENFORCEMENT

Nuisances:

Abatement of Nuisance/Rubbish	\$100 per hour (minimum \$100) plus postage, dumping fees, equipment fees, legal fees, and \$50 administrative fee
Weed Abatement	\$85 per hour (minimum of \$85) plus postage dumping fees, equipment fees, legal fees, and \$50 administrative fee
Removal of Snow & Ice	\$85 per hour (minimum of \$85) plus postage, equipment fees, legal fees, and \$50 administrative fee
Towing	per agreement w/towing company plus postage, legal fees, storage fees, and \$50 administrative fee
Storage fees:	
Outside storage	\$10 per day
Inside storage	\$20 per day
Equipment Fee	\$15

PUBLIC WORKS - STREET

Equipment Charges (for equipment only):

Equipment	Per Hour Cost + labor	Minimum
Backhoe	\$100	\$200
Boom Truck/Sign Truck	\$100	\$200
Chipper	\$50	\$100
Compressor	\$50	\$100
Concrete Saw	\$8 per foot	\$100
Dump Truck	\$50 five yards	\$100
Dump Truck	\$100 ten yards	\$200
Grader	\$150	\$300
Loader	\$100	\$200
Pickup	\$30	\$60
Sweeper	\$75	\$150
Tractor	\$50	\$100
VAC Trailer	\$125	\$175
Mower	\$125	\$150

Other equipment charges will be actual costs plus a 10% administrative charge (with a 2 hour minimum charge).

Labor charge (per employee) is \$55 per hour up to the first 8 hours and \$80 for each hour thereafter for an 8 hour work day (minimum charge of \$70).

Sidewalk Replacement \$300 for 25 sq. ft.(min.) \$10/sq. ft. for each add'l sq. ft.

Street Replacement \$400 for 25 sq. ft (min.) \$13/sq. ft. for each add'l sq. ft.
Only concrete (6" typical)

Street Replacement w/
Asphalt Overlay \$350 for 25 sq. ft. (min.) \$12/sq. ft. for each add'l sq. ft.

Street Replacement w/
Only Asphalt (6" typical) \$300 for 12 sq. ft. (min.) \$11/sq. ft. for each add'l sq. ft.

Removal of Right of Way Tree:

With Tree Replacement	\$15
Without Tree Replacement	\$75

Tree Service Registration \$15 annually plus \$500,000/\$1,000,000 liability insurance coverage

Pruning of Branches on Right of Way or Park Trees for Purpose of Moving a Building must be done by contractor.

Utility Cuts	\$15 per lineal foot	\$200 minimum
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Excavation Permit:

	FEE (per sq. ft.)
Concrete less than 4" depth	\$10
Concrete 4" – 6" depth	\$10
Concrete over 6" depth	\$10
Asphalt less than 4" depth	\$10
Asphalt 4" – 6" depth	\$10
Asphalt over 6" depth	\$10
Gravel	\$10
Fill Material	\$10

Should area not be restored by applicant, City will restore and charge the cost of restoration.

PUBLIC WORKS - TRANSFER STATION

Garbage Hauler Licensing Fees & Requirements: \$150 annual fee + bond in an amount equal to 1/4 of the total transfer station charges incurred by the licensed hauler during the preceding calendar year. Those haulers not in business for one full year will post a bond of \$5,000.

Overweight Permit: \$100 per vehicle

City Fees: The following quantities and fees shall apply to the weight of all municipal solid waste, refuse, and materials deposited or unloaded at the Solid Waste Transfer Station:

Category	Fee	Minimum
Solid Waste Availability Fee (billed on water/sewer utility bills and collected as such):		
Residential	\$2 per month	
Commercial	\$6 per month	
Industrial	\$10 per month	
 Municipal Solid Waste Tipping Fee deposited or unloaded other than by a licensed garbage hauler: (An additional trailer shall be considered an additional vehicle.)	 \$69 per ton	 \$15 per vehicle (up to 320 lbs)
 Community Cleanup Rate:	 \$10 minimum (up to 2 days, twice a year)	
 Municipal Solid Waste Tipping Fee deposited or unloaded by a licensed garbage hauler: + Occupation Tax	 \$42 per ton \$27 per ton	
<i>* Occupation Tax is covered in Columbus City Code – Section 111.03</i>		
 Wood pallets, construction and demolition debris or masonry rubble deposited or unloaded other than by a licensed garbage hauler: (An additional trailer shall be considered an additional vehicle.)	 \$69 per ton	 \$3.50 per vehicle (up to 100 lbs)
 Wood pallets, construction and demolition debris or masonry rubble deposited or unloaded by a licensed garbage hauler: + Occupation Tax	 \$42 per ton \$27 per ton	
<i>* Occupation Tax is covered in Columbus City Code – Section 111.03</i>		

Category	Fee	Minimum
Trees and limbs (virgin wood) deposited or unloaded at the Solid Waste Transfer Station or other designated dumping grounds (other than by a licensed garbage hauler): (An additional trailer shall be considered an additional vehicle.)	\$69 per ton	\$2.50 per vehicle (up to 80 lbs)

Trees and limbs (virgin wood) deposited or unloaded at the Solid Waste Transfer Station or other designated dumping grounds (by a licensed garbage hauler):	\$42 per ton
+ Occupation Tax.	\$27 per ton

** Occupation Tax is covered in Columbus City Code – Section 111.03*

Trees and limbs (virgin wood) deposited or unloaded at the Solid Waste Transfer Station or other designated dumping grounds weighing less than 20 lbs:	No Charge
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Any material deposited or unloaded which causes any damages or plugging up of the Transfer Station push pits:	Actual cost of incurred expense	\$75 per occurrence
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Equipment:	Per hour cost	Minimum
Dump Truck	\$50	\$100
Loader	\$100	\$200
Pickup	\$30	\$60

Other equipment charges will be actual costs plus a 10% administrative charge (with a 2 hour minimum charge)

Labor charge (per employee) is \$55 per hour up to the first 8 hours and \$80 for each hour thereafter for an 8 hour work day (minimum charge of \$70).

Inoperative Scales: If the scale is inoperative for any reason, the charge to licensed collectors and others with charge accounts shall be the average charge per load for the previous full month or the operator may require customers to acquire a weight slip from a commercial scale.

Right of Refusal: Should any illegal or questionable material be brought to the transfer station to be deposited or unloaded, the transfer station reserves the right of refusal of the material.

PUBLIC WORKS - WATER/SEWER UTILITIES

Water Rate Table:

Rates per 1,000 gallons or portions thereof:

Use	Location	6/01/24	6/01/25	6/01/26	6/01/27	6/01/28
Residential	Inside City Limits	\$1.47	\$1.61	\$1.77	\$1.93	\$2.12
Residential	Outside City Limits	\$2.93	\$3.21	\$3.52	\$3.85	\$4.22
Commercial	Inside City Limits	\$1.32	\$1.45	\$1.59	\$1.74	\$1.90
Commercial	Outside City Limits	\$2.88	\$3.15	\$3.45	\$3.78	\$4.14
Industrial	Inside City Limits	\$1.30	\$1.42	\$1.56	\$1.71	\$1.87
Industrial	Outside City Limits	\$2.70	\$2.96	\$3.24	\$3.55	\$3.89

Monthly Service Charges: 9.5% per year

Meter Size	6/01/24	6/01/25	6/01/26	6/01/27	6/01/28
3/4"	\$7.43	\$8.14	\$8.91	\$9.75	\$10.68
1"	\$7.43	\$8.14	\$8.91	\$9.75	\$10.68
1-1/2"	\$22.29	\$24.41	\$26.72	\$29.26	\$32.04
2"	\$37.15	\$40.68	\$44.54	\$48.77	\$53.40
3"	\$74.29	\$81.35	\$89.08	\$97.54	\$106.81
4"	\$111.44	\$122.03	\$133.62	\$146.31	\$160.21
6"	\$222.88	\$244.05	\$267.24	\$292.62	\$320.42
8"	\$371.46	\$406.75	\$445.40	\$487.71	\$534.04
10"	\$557.20	\$610.13	\$668.09	\$731.56	\$801.06
12"	\$1,040.10	\$1,138.91	\$1,247.11	\$1,365.58	\$1,495.31

Special Water: For water connections that have never been assessed or charged for water service.

Special Connection Charge for Lots 66' or less
 - Outside City Limits \$2,508.00
 \$110.00 additional

Special Connection Charge for Lots in excess of 66'
 - Outside City Limits \$38.00 per front footage
 \$110.00 additional

Sewer Rate Table:

Rates per 1,000 gallons or portions thereof:

Use	Location	6/01/24	6/01/25	6/01/26	6/01/27	6/01/28
Residential	Inside City Limits	\$5.28	\$5.44	\$5.60	\$5.77	\$5.94
Residential	Outside City Limits	\$7.59	\$7.82	\$8.05	\$8.29	\$8.54
Commercial	Inside City Limits	\$5.28	\$5.44	\$5.60	\$5.77	\$5.94
Commercial	Outside City Limits	\$7.59	\$7.82	\$8.05	\$8.29	\$8.54
Industrial	Inside City Limits	\$5.28	\$5.44	\$5.60	\$5.77	\$5.94
Industrial	Outside City Limits	\$7.59	\$7.82	\$8.05	\$8.29	\$8.54

Monthly Service Charges: 3% per year

Meter Size					
3/4"	\$9.69	\$9.98	\$10.28	\$10.59	\$10.91
1"	\$9.69	\$9.98	\$10.28	\$10.59	\$10.91
1-1/2"	\$29.08	\$29.95	\$30.85	\$31.77	\$32.72
2"	\$48.46	\$49.91	\$51.41	\$52.95	\$54.54
3"	\$96.92	\$99.83	\$102.82	\$105.90	\$109.08
4"	\$145.38	\$149.74	\$154.23	\$158.86	\$163.62
6"	\$290.75	\$299.48	\$308.46	\$317.71	\$327.24
8"	\$484.59	\$499.13	\$514.10	\$529.52	\$545.41
10"	\$726.88	\$748.69	\$771.15	\$794.28	\$818.11
12"	\$1,356.85	\$1,397.55	\$1,439.48	\$1,482.66	\$1,527.14

Special Sewer: For sewer connections that have never been assessed or charged for sanitary sewer service.

Special Connection Charge for Lots 66' or less \$1,650.00
 - Outside City Limits \$110.00 additional

Special Connection Charge for Lots in excess of 66' \$25.00 per front footage
 - Outside City Limits \$110.00 additional

Sewer Surcharge Rate: BOD \$0.234 per pound
 TSS \$0.194 per pound
 Grease \$0.388 per pound

Disposal of Septic Waste or Portable Waste at the WWTF \$0.05 per gallon

Stormwater Management Program:

Residential zoning (AG, RR, R-1, R-2, R-3, and RMH)

Tier No.	Parcel Max Impervious Surface Area (sq. ft.)	Rate
1	between 0.0 and 4,000	\$3.00
2	between 4,001 and 6,000	\$3.25
3	between 6,001 and 50,000	\$3.50
4	greater than 50,000	\$6.00

Commercial zoning (O, LC, UC, B-1, and B-2) and Industrial zoning (ML/C-1 and MH)

1	between 0 and 36,000	\$3.00
2	between 36,001 and 195,000	\$4.75
3	between 195,001 and 1,450,000	\$9.00
4	greater than 1,450,000	\$11.50

Grease Management Program:

Grease Trap interceptor and/or automatic grease removal device	
Annual permit	\$50 per unit
Annual inspection	\$35 per site
Late fee and/or non-permitted activity	\$100 per unit/per occurrence
Grease disposal	\$0.15 per gallon

Nonresidential Strength Wastewater shall be charged actual costs based on composition of the waste for treatment, handling, and disposal plus a 10% administrative charge.

Water/Sewer Miscellaneous:

Water Permit	\$50 each	
Sewer Permit	\$50 each	
Water – Turned On	\$25 per occurrence	Non-Payment & Convenience Call
	\$50	Non-Payment – After 5 pm of the day of request
	\$100	Convenience call - After 5 pm of the day of the request
Water – Shut Off	\$25 per occurrence	Non-Payment & Convenience Call
	\$100	Convenience call - After 5 pm of the day of the request
Insufficient Funds	\$25 per occurrence	
Filling Consumer Tanks	\$6 for each 1,000 gallons	
Rates for Building Under Construction	Regular charge-as though water was taken by regular customer service.	

Equipment:	Per Hour Cost	Minimum
Backhoe	\$100	\$200
Compressor	\$50	\$100
Dump Truck	\$50 five yards	\$100
Dump Truck	\$100 ten yards	\$200
Loader	\$100	\$200
Service Truck	\$45	\$90
Service Van	\$50	\$100
Pumps	\$50	\$100
Tapping Machine	\$150 per tap	
Fire Hydrant:		
Meter	\$100 deposit	
Meter set up fee	\$100	
Flush Valve	\$100 deposit	\$30 monthly
Water Line Freeze Pack	\$100 per line	
Bulk Water Fill Station	\$5.50 per load or per each 1,000 gallons	

Other equipment charges will be actual costs plus a 10% administrative charge (with a 2-hour minimum charge).

Labor charge (per employee) is \$55 per hour up to the first 8 hours and \$80 for each hour thereafter for an 8-hour work day (minimum charge of \$70).

Service:

Sewer Cleaning	Commercial	Residential
Wash Down	\$75 per hr. - \$150 minimum	\$50 per hr. - \$100 minimum
Haul Water	\$75 per hr. plus current water rates	\$75 per hr. plus current water rates

Video Inspection: Rates are charged as per foot for contract Video Inspections or Service Locates. This rate is for video inspection only. If lines need to be cleaned, contractor will be charged as per fee schedule. If any other labor is involved, the contractor will be charged for additional labor.

Line Size	Cost	Minimum
6" Sewer Lines	\$.75 per ft.	\$100
8" Sewer Lines	\$1.00 per ft.	\$125
10" Sewer Lines	\$1.50 per ft.	\$150
12" Sewer Lines	\$2.00 per ft.	\$200

Labor charge (per employee) is \$55 per hour up to the first 8 hours and \$80 for each hour thereafter for an 8-hour work day (minimum charge of \$70).

Combination Pressure/Vacuum Cleaning Sewer Line: Rates are charged as per foot for contract Vacuum/Cleaning Sewer Line Services. This rate is for pressure/vacuum cleaning only. If any other labor is involved, the contractor will be charged for additional labor.

Line Size	Cost	Minimum
6" Sewer Lines	\$.75 per ft.	\$100
8" Sewer Lines	\$1.00 per ft.	\$125
10" Sewer Lines	\$1.50 per ft.	\$150
12" Sewer Lines	\$2.00 per ft.	\$200

Labor charge (per employee) is \$55 per hour up to the first 8 hours and \$80 for each hour thereafter for an 8-hour work day (minimum charge of \$70).

SCHEDULE OF FEES

2024-2025 – 2025-2026

INDEX

ALL FEES MAY BE MODIFIED AT THE DISCRETION OF THE CITY ADMINISTRATOR FOR PURPOSES OF PROMOTING CITY ACTIVITIES.
All required insurance certificates shall name the City of Columbus as additional insured.

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AIRPORT

	Rent per Month
Hangar 1412N	\$125
Hangar 1412S	\$115
Hangar 1406W	\$240
Hangar 1406E	\$240
Hangar 1230	\$45
Hangar 1240	\$95
Hangar 1315	\$200
Hangar 1508	\$100
Hangar 1508 Storage Units	\$55
Hangar 1412W	\$280
Hangar 1412E	\$280
Hangar 1334	\$750
Hangar 1340	\$690
Hangar 1307	\$185
Hangar 1430	\$400
<u>Hangar 1520 (Nos. 1, 2, 3, 5, 6, and 7)</u>	<u>\$150</u>
<u>Hangar 1520 (Nos. 4 and 8)</u>	<u>\$170</u>
Land Lease/Non-Airport Owned Hangars	\$0.30/sq. ft.
Aerial Applicator Agreement	\$2,000/year
Fuel Flowage	\$0.10/gallon
Fuel Storage	\$0.12/gallon
T-Hangar waiting list:	
Administrative Fee (non-refundable)	\$25
Deposit (refundable if removed from list or will be Applied to first month hangar rent)	\$100

AQUATICS

The Parks and Recreation Director shall establish recreation program fees for miscellaneous sales, programming, special events, and promotion.

Passholders may receive a discounted price for some programs. The discount will reflect that the passholder is already paying for facility usage and the fee will be for the cost of the program only.

Program fees are non-refundable.

AQUATIC CENTER

Daily Admission

3 & under	No charge
Individual	\$5
<u>Non-Swimmer</u>	<u>\$1</u>

Annual Pass (Good for one year from date of purchase)

Individual	\$125
Household Pass (Maximum of 6)	\$400
<i>*All members must live at the same residence (can include one caregiver)</i>	
Additional Household Pass Member	\$60/each
Non-Household Pass Member Group (Maximum of 6)	\$600

Monthly Pass

Individual	\$35
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Annual Combo Pass (Aquatic Center & Pawnee Plunge)

(Good for one year from date of purchase at Aquatic Center and one season at Pawnee Plunge)

Individual	\$175
Household Pass (Maximum of 6)	\$600
<i>*All members must live at the same residence (can include on caregiver)</i>	
Additional Household Pass Member	\$90/each
Non-Household Group Pass (Maximum of 6)	\$800

Admission Punch Cards

50 Punches	\$100
25 Punches	\$75
10 Punches	\$35
5 Punches	\$20

Group Swimming Lesson

Parent/Child	\$45
Preschool	\$45
Level 1 through 6	\$60

Private Swimming Lesson	
Single Lesson	\$30
3 Lesson Package	\$80
6 Lesson Package	\$150

Swimming lessons are non-refundable.

Locker Rentals – Annual	\$50
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Aquatic Therapy	\$75 per 15 minutes
<i>*Requires agreement.</i>	

Facility Rental

Private Facility Rental	\$100/hr
High School Swim Team Practice Rental	\$100/each
High School Swim Meets	\$100/hr

Party Room Rental (baptisms, meetings, family reunions, etc.) (swimmers must pay daily admission or use pass)	\$60
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Birthday Party Packages

Cost includes 20 guest admissions (\$5/additional guest), full access to party room including: tables, chairs, refrigerator and more, t-shirt for the Birthday Child, and additional staff.

Non-Private Party: Normal Operating Hours	
Saturday 12pm (Set Up), 1pm-4pm Party	
Passholder	\$110
Non-Passholder	\$135

Private Party: Outside Normal Operating Hours	
Friday: 4pm (Set Up) 5pm-8pm Party	
Saturday: 4pm (Set Up) 5pm-8pm Party	
Sunday 12pm (Set Up) 1pm-4pm Party	
Passholder	\$135
Non-Passholder	\$160

Concessionaire/Vending	
Daily Fee	\$20

Lifeguard Class

Full Class (5 student minimum)

Employee

\$70

Non-Employee

Actual program cost plus administrative fees

Review Class – includes CPR review (5 student minimum)

Employee

\$40

Non-Employee

Actual program cost plus administrative fees

CPR Class

Full Class (5 student minimum)

Employee

\$30

Non-Employee

Actual program cost plus administrative fees

Review Class (5 student minimum)

Employee

\$15

Non-Employee

Actual program cost plus administrative fees

Class Materials

Actual cost of materials

PAWNEE PLUNGE WATER PARK

Daily Admission

(Includes both open sessions: 12 Noon-5 p.m. and 6:30 p.m.-8:30 p.m.)

3 yrs. & Under	No charge
4 yrs. & Up	\$10
5 Person Group	\$40
10 Person Group	\$70
Non-Swimmer	\$3
<i>(not swimming, not dressed to swim, and not the guardian of a 6 & under swimmer)</i>	
Evenings only session (6:30 pm.-8:30 p.m. Monday through Thursday)	\$5

Fitness

Passholder	No charge
Non-passholder	\$5

Flow Rider Bracelet

(In addition to daily/season/combo pass)

\$3

Season Pass

Individual	\$125
Household Pass (Maximum of 6)	\$400
<i>*All members must live at the same residence (can include one caregiver)</i>	
Additional Household Pass Member	\$60/each
Non-Household Group Pass (Maximum of 6)	\$600

Combo Pass (Aquatic Center & Pawnee Plunge)

(Good for one year from date of purchase at Aquatic Center and one season at Pawnee Plunge)

Individual	\$175
Household Pass (Maximum of 6)	\$600
<i>*All members must live at the same residence (can include one caregiver)</i>	
Additional Household Pass Member	\$90/each
Non-Household Group Pass (Maximum of 6)	\$800

Admission Punch Cards

50 Punches	\$200
25 Punches	\$125

Facility Rental

Public Hours are 12:00 p.m. – 8:00 p.m.

Exclusive Use – Before or After Public Hours (Up to 500 people) \$500/hr

Exclusive Use – Before or After Public Hours (501 or more people) \$650/hr

Additional: Concessions for Private Party \$50/hr

(Includes 1 supervisor, 1 office personnel, 14 lifeguards, 4 slides)

Reservation required with deposit of \$500. Deposit will be applied toward total rate. Cancellations must be received twenty-four hours in advance or deposit will not be refunded.

Flow Rider exclusive use – Before or After Public Hours \$75/hr
(Includes 1 supervisor, 1 office personnel, 1 lifeguard)

Lap Pool exclusive use – Before or After Public Hours \$150/hr
(Includes 1 supervisor, 1 office personnel, 3 lifeguards)

Party Room \$60

Monday – Thursday, 12:30 p.m. – 4 p.m.

Friday – Sunday, 12 p.m. – 3:30 p.m. or 3:30 p.m. – 7 p.m.

CEMETERY

Cost of Space (standard)	\$700
Cost of Space (cremation)	\$400
Cost of Space (infant)	\$300
Grave Opening (standard burial)	\$600
Grave Opening (cremation burial)	\$300
Grave Opening (cremation burial with vault)	\$350
Grave Opening (infant burial)	\$200
Disinterment (standard burial)	\$1,000
Disinterment (cremation burial)	\$500
Disinterment (infant burial)	\$500
Saturday Funeral (extra charge)	\$300
Winter Funerals (December through February, extra charge)	\$75
Certificate of Ownership Transfer	\$50
Stone Setting Fee	\$50

If traditional spaces are sold back to the City of Columbus the city will purchase for \$200 per space.

If cremation spaces are sold back to the City of Columbus the city will purchase for \$100 per space.

If infant spaces are sold back to the City of Columbus the city will purchase for \$50 per space.

COLUMBUS AREA TRANSIT

Boarding Rates: The boarding rates are determined through review of available funding from the Nebraska Department of Transportation, United Way, and City of Columbus Budget.

Punch tickets are available at the Columbus Area Transit office.

Boarding Punch Cards for Eligible Riders

Punch Card	Fee
5 punch	\$10
10 punch	\$20
20 punch	\$40

SENIOR CENTER

Facility Rental: \$25 per hour

Meals:

All meals are determined through review of funding provided by Northeast Nebraska Area Agency on Aging and the fiscal budget. Meals for eligible diners are considered a suggested contribution per meal. Meals for ineligible diners are fee-based.

Eligible Diner – 60 and older

Ineligible Diner – 59 and under

Congregate Meal

Eligible Diner	\$6 per meal
Ineligible Diner	\$10 per meal

Take Out Meal:

Eligible Diner	\$7 per meal
Ineligible Diner	\$10 per meal

Home Delivered Meal:

Eligible Diner Only	\$7 per meal
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COMMUNITY DEVELOPMENT – BUILDING PERMITS

Building Permit Fees (shall be paid prior to issuance of building permit)

Total Valuation		Fees
\$ 1	to 2,000	\$27.50
2,001	to 25,000	\$27.50 for first \$2,000 plus \$5.50 for each additional \$1,000 or fraction thereof up to and including \$25,000.
25,001	to 50,000	\$154 for first \$25,000 plus \$4.40 for each additional \$1,000 or fraction thereof up to and including \$50,000.
50,001	to 100,000	\$264 for first \$50,000 plus \$3.85 for each additional \$1,000 or fraction thereof up to and including \$100,000.
100,001	to 500,000	\$456.50 for first \$100,000 plus \$2.20 for each additional \$1,000 or fraction thereof up to and including \$500,000.
500,001	and up	\$1,336.50 for first \$500,000 plus \$1.65 for each additional \$1,000 or fraction thereof.
General Contractor Registration		No Fee/Certificate of Insurance \$1,000,000 aggregate
Administrative Fee for Online Applications		\$2
Plan review fee equal to 10 percent of building permit for review under the International Residential Code.		
Plan review fee equal to 25 percent of building permit for review under the International Building Code.		
Fence Permit		\$30
Demolition Permit		\$30
Sign Permit:	0-99 sq. ft.	\$35
	100-199 sq. ft.	\$65
	200-300 sq. ft.	\$120
Mobile Home Set Down Permit		\$100

Fee for work commencing before permit is issued may be double the required permit fee at the discretion of the Chief Building & Code Official. The Chief Building & Code Official may waive the requirement for a building permit when structure is temporary in nature or less than one hundred twenty (120) square feet in floor area and has no foundation. There shall be no permit required for re-roofing or re-siding an existing structure.

COMMUNITY DEVELOPMENT – BUILDING MOVING PERMITS & LICENSES

Building Moving Permit	\$100 minimum or 4¢ per square foot of floor area, whichever is greater.
Signs (building moving)	\$17 plus tax
Building Moving Permit *after building is already moved	\$150
Building Moving Annual License Fee	\$60
Insurance requirements	\$1,000,000 aggregate

Public Liability Insurance is required naming the City of Columbus, Nebraska as additional insured which fully protects the City or anyone else for damages sustained to a person(s) or property, resulting from the moving of any building or parts thereof within the City and shall indemnify and save the City harmless from any and all suits, judgments, exactions, executions, and liabilities as to personal injuries or property damage in connection with, or related to, or growing out of any building move.

COMMUNITY DEVELOPMENT – PLUMBING LICENSES & PERMITS

Plumbing Licenses and Registration Fees:

Master Plumber:

Resident	\$60 per year + Certificate of insurance \$1,000,000 aggregate
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Non-Resident	\$60 per year + Certificate of insurance \$1,000,000 aggregate
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Journeyman Plumber:

Resident & Non-Resident	\$30 per year
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Apprentice Plumber:

Resident & Non-Resident	\$20 per year
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Do Your Own Plumbing Registration	\$30
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Water Conditioning Contractor	\$30 per year + Certificate of insurance \$1,000,000 aggregate
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Water Conditioning Installer	\$30
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Plumbing Permit Fees (shall be paid prior to issuance of plumbing permit):

Fee for work commencing before permit is issued may be double the required permit fee at the discretion of the Chief Building & Code Official.

Plumbing New Residential:

One Bathroom	\$80
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Each Additional Bathroom	\$15
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Each Additional 1/2 Bathroom	\$13
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Plumbing New Commercial	\$75 plus \$5 for each fixture or trap opening
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Existing Plumbing Remodel & Extensions	\$15 plus \$5 for each fixture or trap opening
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Sewer & Water Inspections not covered under new residential or commercial permits	\$25
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Sprinkler System	\$20
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Backflow Protective Devices: \$15 plus \$8 each for 2" and smaller
\$15 plus \$13 each over 2"

Mobile Home Park Sewer \$15 plus \$10 per space

GAS PIPING

Up to five outlets \$30
Over five outlets \$30 plus \$5 for each outlet over five

**COMMUNITY DEVELOPMENT – BOARD OF ADJUSTMENT, REZONING,
SPECIAL USE PERMIT**

Application Fees:

All application fees include initial cost of publications and signs. If additional publications and/or signs are required, additional fees will be assessed.

Board of Adjustment \$200

Rezoning/Special Use Permit/
Planned Unit Development (PUD) \$500

Other Fees:

Administrative Fee \$15

Comprehensive Plan \$35 plus tax

Columbus Land Development Ordinance \$30 plus tax

Publications Actual cost of publication

Signs (rezoning, special use permit,
Board of Adjustment) \$17 plus tax

Zoning Verification Reports \$30 plus tax

COMMUNITY DEVELOPMENT – WIRELESS TELECOMMUNICATIONS FACILITIES

Application Fee:

D.A.S. Node	\$200 per node
Eligible Facility Permit Colocation/Modification	\$1,000 (non-refundable)
Special Use Permit – New Facility	\$3,000

COMMUNITY DEVELOPMENT – SMALL WIRELESS FACILITIES IN THE RIGHT-OF-WAY

Application Fee:

Modify, Replace, and Install New Ground Mounted Facility or Pole	\$250 per facility and pole
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Co-location on Authority Pole:

Application Fee	\$500 minimum for up to 5 facilities, \$100 for each additional facility on same application (maximum of 10)
Annual Usage Rate	\$20 per pole
Right-of-Way Use Rate	\$250 annually per small wireless facility

ECONOMIC DEVELOPMENT

PACE (Property Assessed Clean Energy) Program:

Application fee	\$1,000 due with application
Administrative fee	\$40,000 or 1% of the capital amount of the PACE project, whichever is less, due at closing
Annual fee	\$500 due annually for life of the bond

ENGINEERING

Application Fees:

All application fees include initial cost of publications. If additional publications are required, additional fees will be assessed.

Vacation of street, alley, or easement	\$300
<u>Easement and agreement</u>	<u>\$300</u>
Preliminary Plat	\$325 plus \$20 per lot review fee
Final Plat	\$325 plus \$15 per lot review fee
Administrative or Minor Plat	\$325

Permit to Occupy Right-Of-Way Application Fees:

Temporarily Occupy	\$10 per day
Permanently Occupy	\$250 per facility
Right-of-Way Use Rate (not applicable to right-of-way users with a current franchise agreement)	\$250 annually per facility, single linear run of underground utility infrastructure

Plans, Specifications, Proposals, and e-bidding:

Plans and Specifications (Includes standard USPS mailing)	\$75 minimum - \$125 if purchased from Engineering Dept. \$30 if purchased from Quest CDN
RFQ, RFP, Design-Build Letter of Interest	\$20 from www.questCDN.com
<u>e-bid on QuestCDN</u>	<u>\$50 from www.questCDN.com</u>

Other Fees:

Administrative Fee	\$15
Map Update Fee	\$25
Publications	Actual cost of publication

36" x 48" Print (Map)	\$10 per sheet plus tax
24" x 36" Print (Map)	\$8 per sheet plus tax
Scanned Sheet plus actual time	\$60 per hour (minimum ½ hr):
24" x 36" and smaller	\$5 per sheet plus tax
CD and mailing charge	\$25
Sheets larger than 24" x 36" (including CD & mailing charge)	\$25 per sheet plus tax
Special Delivery (UPS, Federal Express, etc.)	Actual cost

FIRE

Rescue Service Fees

Definitions:

Tiered Response – Mutual aid to another department or district which does not have the type, volume, or level of service available to meet the needs of the incident or the patient(s). Mutual aid may be initiated by radio call or by standing agreement for automatic mutual aid/dual response per written agreement. In this situation, Columbus Fire Department (CFD) provides care, transportation, and medical supplies.

ALS Intercept – Aid to another licensed ambulance service in the State of Nebraska who has transport capability but needs ALS, and only has BLS care available. In this situation, our ALS personnel board their ambulance with necessary equipment and supplies and the transport continues. For billing purposes this is treated the same as an ALS treat & release. The ALS Intercept billing rate also applies to situations where CFD personnel arrive and treat but a third service, such as a helicopter, transports the patient.

- (a) \$725 Emergency Basic Life Support transport service call.
- (b) \$125 Basic Life Support treat and release (non-transport)
- (c) \$150 Lift Assist/Fall for private residences (non-transport).
- (d) \$350 Lift Assist/Fall for Assisted Living/Nursing Home Facilities/Midwest Medical Transport (non-transport).
- (e) \$1,056 Emergency Advanced Life Support Level One transport service call.
- (f) \$1,531 Emergency Advanced Life Support Level Two transport service call.
Same applies for Tiered Response (patient is transported in city ambulance)
- (g) \$493 Advanced Life Support treat and release or assist service call (non-transport).
- (h) \$493 Paramedic Intercept service call.
(other service transports patient with city medic on board)
- (i) \$19 per loaded patient mile.
- (j) Additional family members when treated at the same site and transported shall be charged the same fees as Basic Life Support or Advanced Life Support Level One or Two, whichever is appropriate.
- (k) \$0 Dry run (no patient found or care not required).

These are global fees which cover cost of supplies, labor and medicines.

Reports: NARSIS	\$20 (includes tax)
Fire	\$20 (includes tax)

False Fire Alarm:

<u>First false alarm</u>	<u>No charge</u>
<u>Any subsequent false alarm within 6 months</u>	<u>\$100</u>

Other: SCBA bottle refill	\$7 (includes tax)
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Ambulance/Fire Apparatus Standby Personnel Fees

(a) Standby for service	\$75/unit/person/hour
(b) Ambulance	\$100/hour
(c) Fire Engine w/Jaws	\$100/hour
(d) Brush truck	\$50/hour
(e) Ladder truck	\$1,000/hour
(f) Install flag pole ropes or cables	\$500 each

HazMat Response Services

(a) HazMat Technician (certified)	\$34.50/person/hour
(b) HazMat Support (Operations level or higher)	\$20/person/hour
(c) HazMat 2 (Kenworth) & HazMat Trailer (48 ft)	\$160/hour
(d) HazMat 2 (Kenworth) with no trailer	\$80/hour
(e) HazMat 1 (F350) & Decon Trailer	\$122/hour
(f) HazMat 1 (F350) with no trailer	\$61/hour
(g) Suburban & support trailer (incl. 6x6)	\$100/hour
(h) Suburban with no trailer	\$50/hour
(i) Fire Engine (in support of hazmat response)	\$200/hour

Stipend

(a) HazMat Technician (certified)	\$26.50/hour
(b) HazMat Support (Operations level or higher)	\$15.45/hour

Fireworks Application Fees

All fees are non-refundable.

Applications received by 5 p.m. on June 10th

Minimum Sq. Ft.	Maximum Sq. Ft.	Fee (Per Location)
0	424	\$550
425	600	\$600
601	800	\$700
801	1600	\$900
1601	2400	\$1,250

Applications received June 11th through June 18th – Double the application fee.

Applications received June 19th through June 25th – Triple the application fee.

Applications received by 5 p.m. on December 19th

Minimum Sq. Ft.	Maximum Sq. Ft.	Fee (Per Location)
0	424	\$550
425	600	\$600
601	800	\$700
801	1600	\$900
1601	2400	\$1,250

Insurance Requirements:

Certificate of Insurance in the amount of \$1,000,000 per occurrence/\$2,000,000 aggregate coverage.

GENERAL ADMINISTRATION

Application for Franchise	\$500
Copies and Scanned Documents:	
Black & White (Letter & Legal)	\$.25 per copied page (incl. tax)
Colored (Letter & Legal)	\$.60 per copied page (incl. tax)
Black & White (11" x 17")	\$.50 per copied page (incl. tax)
Colored (11" x 17")	\$.75 per copied page (incl. tax)
Credit Card Convenience Fee:	
Charges under \$300	\$2
\$300 - \$700	\$10
\$701 - \$1,000	\$15
\$1,001 and above	Prorated
Documents prepared by City Attorney (i.e., waivers, easements, etc.)	Actual cost
Insufficient Funds	\$25 per occurrence
Administrative Fee	\$15
Reproduction of Recordings	\$20
Research (Nebraska resident)	\$30 per hour (following 8 cumulative hours) and any other fee(s) that are allowed under State Statute
Research (non-Nebraska resident)	\$30 per hour and any other fee(s) that are allowed under State Statute
Liquor Licenses:	
Entertainment District	\$300
Publication Fee	\$15
Special Designated Liquor License	\$40 per day
Miscellaneous Licenses/Permits:	
Junk Shop	\$25 annually
Pawnbroker	\$50 annually plus \$5,000 bond
Itinerant Carnival, Show Troupe	
Itinerant or Commercial Entertainment	\$25 per day or \$100 per week
Tobacco – Retail (Fee set by State Statute)	\$15 annually plus Administrative Fee
Tobacco – Wholesale (Fee set by State Statute)	\$100 annually plus Administrative Fee
Occupation of Street (temporary storage on City property)	Certificate of Insurance \$1,000,000 per occurrence \$1,000,000 aggregate

GOLF COURSE

Fees are set by golf professional and are subject to change.

All fees include sales tax.

All passes are valid at both Quail Run and Van Berg Golf Courses.

Passes not valid for corporate/company/state, booster outings, or tournaments.

Season Pass

Junior 7-day	<u>\$250295</u>
Young Adult 7-day	<u>\$550595</u>
Single 7-day	<u>\$9951,095</u>
Family 7-day	<u>\$1,4001,500</u>
Senior 7-day	<u>\$895995</u>
Super Senior 7-day	<u>\$795895</u>
Additional Spouse Pass	<u>\$375475</u>

Installment Plan - Single Pass

\$274-345 down payment due no later than February 15thMarch 1st and four-three payments of \$185-250 due February-28thMarch 31st, April 30th, and May 31st

Installment Plan - Family Pass

\$351-500 down payment due no later than February 15thMarch 1st and four payments of \$263-250 due February 28th, March 31st, April 30th, and May 31st, and June 30th

Annual Cart Pass

Individual	\$700
Spouse of Individual Cart Pass Holder	<u>\$350400</u>
Senior/Super Senior	<u>\$560600</u>
Spouse of Senior/Super Senior Cart Pass Holder	<u>\$280300</u>

Age is determined by age at time of purchase.

Junior – 18 and Under

Young Adult – 19-23

Adult – 24-59

Senior – 60-69

Super Senior – 70 and Over

QUAIL RUN

Daily Green Fees

Weekday 9-hole	\$19
Weekday 18-hole	\$29
Weekend/Holiday 9-hole	\$26
Weekend/Holiday 18-hole	\$38
Junior/Senior/Super Senior Weekday 9-hole	\$15
Junior/Senior/Super Senior Weekday 18-hole	\$22
Twilight (two hours before sunset any day)	\$14

Winter Rates (December 1 – March 31)

9-holes	\$15
9-holes w/cart	\$20
18-holes	\$22
18-holes w/cart	\$29

Punch Cards (Individual or Corporate)

20 Punch 9-hole	\$375
20 Punch Senior/Super Senior 9-hole	\$299
20 Punch 18-hole	\$580
20 Punch Senior/Super Senior 18-hole	\$440

High School Teams - with range (Monday – Friday) \$2,200

Cart Fees

9-hole	\$12
18-hole	\$18
Senior/Super Senior 9-hole	\$11
Senior/Super Senior 18-hole	\$16

Reel Sharpening (fee set by Public Property Director)

Reel and Bedknife Grinding \$50/unit
If parts and/or additional labor are required, additional fees will be assessed.

VAN BERG

Daily Green Fees

Weekday	\$14
Weekend/Holiday	\$17
Junior/Senior/Super Senior Weekday	\$12
Twilight (two hours before sunset any day)	\$11
Additional 9 holes – All players	\$7

Youth golfers (15 and under) play free at Van Berg when accompanied by a greens fee paying adult

Cart Fees

9-hole	\$12
18-hole	\$18
Senior Super Senior 9-hole	\$11
Senior/Super Senior 18-hole	\$16

Punch Cards (Individual or Corporate)

20 Punch	\$295
20 Punch Senior/Super Senior	\$250

Lockbox (if used) - \$10 for all day

Foot Golf Daily Green Fees

9 holes	\$10
18 holes	\$15
Youth (15 and under) 9 holes	\$7
Youth (15 and under) 18 holes	\$12
Ball rental	\$3

Golf Simulator Fees (March 15 - October 14)

Monday-Friday	\$22/hr
Weekday Special (7 am – 3 pm)	\$15/hr
Saturday, Sunday, Holidays	\$32/hr
Weekend Early Bird Special (7 am – 10 am)	\$20/hr

Golf Simulator Fees (October 15 - March 14)

Monday-Friday	\$35/hr
Weekday Special (7 am – 10 am)	\$20/hr
Saturday, Sunday, Holidays	\$42/hr
Weekend Early Bird Special (7 am – 10 am)	\$25/hr

LIBRARY

Established by Library Board

Fines & Replacement Costs:

\$0.50 per day for each overdue special collection item, including but not limited to, electronic device, game, puzzle, or equipment.

\$25 for any electronic device returned in book drop.

\$50 for overdue "By Reservation Only" projector.

Fee for Damaged/Lost/Unreturned Materials: Up to retail replacement cost of items. Patrons must pay the assessed cost of items. The library will not accept replacement items from patrons in lieu of payment for damaged, lost, or unreturned materials. Materials are deemed unreturned after three months.

Service Fees:

\$1 for replacement of previously issued library or digital library card.

\$40 annually (\$25 for six months) for library privileges for residents outside of Columbus who are not eligible for a free card (per the library card policy).

\$5 for each test proctored (faxing fees and postage may apply).

\$1 per page for outgoing faxes (\$5 maximum up to 25 pages, \$1 per each additional page).

\$0.25 per black & white print made on standard printer/copier.

\$0.50 per color print made on standard printer/copier.

Makerspace fees:

Consumable materials used in the Makerspace are charged to users at cost plus sales tax. Prices are posted in the Makerspace.

Interlibrary Loan (ILL):

Unusual or international postage fees charged by the lending library will be charged after consultation with patron.

\$3 postage recovery fee will be charged to any patron who fails to pick up a requested interlibrary loan book before it expires.

PARKS AND RECREATION

All fees are non-refundable.

Athletic Field Rentals:

Recreation Leagues	\$15/Field/Day Youth \$35/Field/Day Adult
Organized Leagues (Clubs)	\$55/Field/Day Youth/Adult
Tournaments	\$55/Field/Day Youth/Adult
Recreation Practice	No Charge Youth/Adult BUT must be scheduled through Parks and Rec or not permitted. <u>Any use of lights will acquire a charge.</u>

Field Light Usage for Practice \$20/Practice

All outside Columbus community games	\$155
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Due to proximity of the track and ball field, no baseball games shall be scheduled at the same time a track meet is in progress. Baseball practice may take place, but limited to a practice where balls do not land in the track and football field area.

Bleachers:

Bleacher rental (five-row only)	
For special events held in a city park	\$93 90/bleacher/event

Contingent upon availability. City will deliver and pick up.

Clinics:

Non-Profit organization (sponsor is a local organization)	\$60 (includes refuse disposal)
Private organization (profits to be used for individual benefit.)	\$215/day (no lights) \$240/day (with lights)

Commercial Nature:

For anything of a commercial nature in any park where electricity is used, a fee will be assessed based on usage.

If additional cleanup is required, an additional \$50 fee will be assessed.

Cleanup for Columbus Days event in Frankfort Square	\$190/day
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Vendor Fee:

\$20/day

~~\$3550~~/month

***Special Event Packet must be processed and approved for those wishing to sell goods and services on park properties.*

Concession Stand Rentals:

Armory, Gerrard, Centennial, Pawnee Park Baseball, Bradshaw, and Wilderness

Non-profit organization \$130/season, plus cleanup

Private organization \$295/season, plus cleanup

Disc Golf:

Tournaments \$35/tournament

League Play \$35/each

**Once per week/12 consecutive week maximum*

Football (Pawnee and Bradshaw Parks)

Scotus & Columbus High Schools \$800/varsity game

JV, Junior High, Freshman, Middle School and Soap Scrimmages (with lights) \$400/game

JV, Junior High, Freshman, and Middle School (no lights) \$200/game

All non-local teams \$1,000/game

Memorial Stadium Practice Fees: \$50/hr *without bathroom/water access
\$100/hr *including bathroom/water access

Soccer (Pawnee Park Memorial Stadium):

Games with lights \$400/game

Games without lights \$200/game

Memorial Stadium Practice Fees: \$50/hr *without bathroom/water access
\$100/hr *including bathroom/water access

Horseshoes:

Electricity \$100/season

Tournaments \$65/tournament

Softball:

~~High School/College ————— \$70 for refuse disposal
plus 35% of actual electricity usage for each season~~

Tennis/Pickleball:

High School	\$500/school year
Pawnee Park	\$26/court/day \$35 for 6 courts, 2 hours/day \$100 for 6 courts/day
Gerrard Park	\$26/court/day
Tennis Association Electricity Fee	\$275/season

Track:

Practice per season, per school (Columbus and Scotus High Schools, Columbus Middle School & Scotus Jr. High)	\$335 <u>400</u>
Invites and Relays	\$195/meet
Dual/Triangular Meets	\$70/meet
Districts or Conference (Columbus Schools)	\$270/meet
Districts or Conference (not involving Columbus Schools)	\$395/meet
Electronic Timing System	\$210/meet
Special Olympics	\$50

No track practice can be held when a scheduled track meet is in progress. Due to proximity of the track and ball field, no baseball games shall be scheduled at the same time a track meet is in progress. Baseball practice may take place, but limited to a practice where balls do not land anywhere in the track and football field areas.

Cost for items such as hurdles, jumping standards, jumping pits, and pole vault boxes will be split between the City, Columbus High School, and Scotus High School.

PROGRAMS:

The Parks and Recreation Director shall establish recreation program fees for miscellaneous sales, programming, special events, and promotion.

Program fees are non-refundable.

Shelter Reservations:

Glur Park Shelter	\$50/day
Pawnee Park West Shelter	\$\$125/day
Pawnee Park East Shelter	\$50/day

Payable at time reservation is made. Non-refundable.

Bark Park Reservation	\$35/day
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Frankfort Square Reservations:

\$35/event
\$100/event with profit capability

Stadium Reservations:

\$150 plus cleanup per event where no admission is charged or concession used. Park crew wages will be added to the \$150 fee for cleanup.

\$225/event where admission is charged.

\$300/event where concessions are sold.

\$525/event where admission is charged and concession are sold.

\$50/hour for video board usage

Marching Band Festival	\$800
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Wedding Reservation	\$35
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Condition of area for wedding is "as is".

All events requiring extra cleanup (garbage receptacles emptied only)	\$70100/day
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POLICE

Impounded Vehicle:

Outside Storage	\$10 per day
Inside Storage	\$20 per day
Towing	Per agreement w/towing companies
Administrative Fee	\$30

Miscellaneous:

Reports (pick up in person)	\$5 First Page - \$1 Add'l Page
Faxes	\$5 First Page - \$1 Add'l Page
Criminal History Fee	\$10
CD-containing audio Audio/video/photo reproduction	\$20
Research (Nebraska resident)	\$30 per hour (following 8 cumulative hours and any other fee(s) that are allowed under State Statute
Research (non-Nebraska resident)	\$30 per hour and any other fees that are allowed under State Statute
Fingerprints	\$5 per card
Bike License	\$5
ATV/UTV/Golf Car Permit	
Fiscal Year 2022-2023	\$20
Fiscal Year 2023-2024	\$30
Fiscal Year 2024-2025	\$40
Fiscal Year 2025-2026	\$50
Gun Permit	\$5
Vendor/Solicitor Permit	\$15 per day or \$30 per month
Parking	\$15 - \$500

False Alarm:

One – Four	No Charge
Five – Seven	\$25 each
Eight – Ten	\$50 each
Eleven – Subsequent	\$100 each

~~Fire False Alarm:~~

First False Alarm	No Charge
Any subsequent within 6 months	\$100

Registration:

Vacant Building	\$5
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Parking Violations:

The fines for parking violations, if paid within five (5) days are as follows:

Handicapped (Disabled) Parking, 1 st Offense:	\$150
Handicapped (Disabled) Parking, 2 nd Offense:	\$300 within one-year period
Handicapped (Disabled) Parking, 3 rd Offense:	\$500 within one-year period
Restricted Parking Lot, 1 st Offense:	\$15
Restricted Parking Lot, 2 nd Offense:	\$25
Restricted Parking Lot, 3 rd Offense:	\$100
Parking Near Fire Hydrant	\$25
Parking in Fire Lane	\$25
Parking Near Street Intersection	\$15
Parking Within Sidewalk Space	\$15
Parking Near Traffic Control Device	\$15
Semi-Truck/Trailer and Commercial Vehicle Violation	\$15
Angle Parking	\$15
Parking of Oversize Vehicles, Trailer, Mobile Home, Camping Trailer, or Bus in Residential Districts	\$15
School Buses Stopped	\$15
Parking Prohibited on Certain Streets	\$15
Parking Upon Roadways or City Parking Lots for certain purposes prohibited	\$15
Abandoned Vehicle	\$15
Obstructing Driveways or Roads	\$15
Painting Curbs, Prohibited	\$15
Parking In Alleys	\$15
Impeding or Obstructing Traffic	\$15
Standing in Loading Zone	\$15
Large Vehicles Parked	\$15
Parking for the purpose of selling merchandise	\$15
Parallel Parking	\$15
Streets Without Curb	\$15
Parking Time Limits	\$15
Stopping, Standing, or Parking in places which would cause hazardous conditions or traffic congestion	\$15
Parking with left side to curb prohibited	\$15
Unattended Motor Vehicles	\$15

The fines for all parking violations will double if not paid within five (5) days from the date the citation was issued.

The storage fee for vehicle impound lot will begin the day vehicle is placed into impound and end the day vehicle is removed from impound.

POLICE - ANIMAL CONTROL

Licensing:

Exotic Animal	\$20 plus administrative and actual publication costs
Dog and Cat (January-December Intact)	\$25
Dog and Cat (January-December Altered)	\$13
Replacement Tag	\$3
Lifetime Dog and Cat License: <i>Non-transferable and Non-refundable</i>	
6 months to 5 years old	\$100
over 5 years old	\$50

Impound Fees:

First Offense	\$15
Second Offense	\$25
Third Offense and each thereafter	\$40
Daily Charge for Animal in Custody	\$10

Unclaimed livestock found stray that are not able to be housed at the shelter will be charged same rates assessed by outside agency (i.e., sale barn, vet clinic or other organization contracted for this service.)

Animal under investigation at shelter for either a bite, vicious, or dangerous investigation case

\$25 per day

Upon the owner of any animal claiming their pet, the owner shall be responsible for all medical costs incurred by the City of Columbus while in the custody of the City of Columbus.

City Live Animal Trap Program:

Refundable Deposit \$50

Commercial Animal Establishment: \$100 annually

Hobby Beekeeper Application (non-refundable) \$20

Dangerous Dog Appeal (non-refundable) \$100

The Erna Badstieber Paws and Claws Adoption Center may request an appeal hearing without the appeal fee.

POLICE – CODE ENFORCEMENT

Nuisances:

Abatement of Nuisance/Rubbish	\$100 per hour (minimum \$100) plus postage, dumping fees, equipment fees, legal fees, and \$50 administrative fee
Weed Abatement	\$85 per hour (minimum of \$85) plus postage dumping fees, equipment fees, legal fees, and \$50 administrative fee
Removal of Snow & Ice	\$85 per hour (minimum of \$85) plus postage, equipment fees, legal fees, and \$50 administrative fee
Towing	per agreement w/towing company plus postage, legal fees, storage fees, and \$50 administrative fee
Storage fees:	
Outside storage	\$10 per day
Inside storage	\$20 per day
Equipment Fee	\$15

PUBLIC WORKS - STREET

Equipment Charges (for equipment only):

Equipment	Per Hour Cost + labor	Minimum
Backhoe	\$100	\$200
Boom Truck/Sign Truck	\$100	\$200
Chipper	\$50	\$100
Compressor	\$50	\$100
Concrete Saw	\$8 per foot	\$100
Dump Truck	\$50 five yards	\$100
Dump Truck	\$100 ten yards	\$200
Grader	\$150	\$300
Loader	\$100	\$200
Pickup	\$30	\$60
Sweeper	\$75	\$150
Tractor	\$50	\$100
VAC Trailer	\$125	\$175
Mower	\$125	\$150

Other equipment charges will be actual costs plus a 10% administrative charge (with a 2 hour minimum charge).

Labor charge (per employee) is \$55 per hour up to the first 8 hours and \$80 for each hour thereafter for an 8 hour work day (minimum charge of \$70).

Sidewalk Replacement \$300 for 25 sq. ft.(min.) \$10/sq. ft. for each add'l sq. ft.

Street Replacement \$400 for 25 sq. ft (min.) \$13/sq. ft. for each add'l sq. ft.
Only concrete (6" typical)

Street Replacement w/
Asphalt Overlay \$350 for 25 sq. ft. (min.) \$12/sq. ft. for each add'l sq. ft.

Street Replacement w/
Only Asphalt (6" typical) \$300 for 12 sq. ft. (min.) \$11/sq. ft. for each add'l sq. ft.

Removal of Right of Way Tree:

With Tree Replacement	\$15
Without Tree Replacement	\$75

Tree Service Registration \$15 annually plus \$500,000/\$1,000,000 liability insurance coverage

Pruning of Branches on Right of Way or Park Trees for Purpose of Moving a Building must be done by contractor.

Utility Cuts	\$15 per lineal foot	\$200 minimum
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Excavation Permit:

	FEE (per sq. ft.)
Concrete less than 4" depth	\$10
Concrete 4" – 6" depth	\$10
Concrete over 6" depth	\$10
Asphalt less than 4" depth	\$10
Asphalt 4" – 6" depth	\$10
Asphalt over 6" depth	\$10
Gravel	\$10
Fill Material	\$10

Should area not be restored by applicant, City will restore and charge the cost of restoration.

PUBLIC WORKS - TRANSFER STATION

Garbage Hauler Licensing Fees & Requirements: \$150 annual fee + bond in an amount equal to 1/4 of the total transfer station charges incurred by the licensed hauler during the preceding calendar year. Those haulers not in business for one full year will post a bond of \$5,000.

Overweight Permit: \$100 per vehicle

City Fees: The following quantities and fees shall apply to the weight of all municipal solid waste, refuse, and materials deposited or unloaded at the Solid Waste Transfer Station:

Category	Fee	Minimum
Solid Waste Availability Fee (billed on water/sewer utility bills and collected as such):		
Residential	\$2 per month	
Commercial	\$6 per month	
Industrial	\$10 per month	
 Municipal Solid Waste Tipping Fee deposited or unloaded other than by a licensed garbage hauler:	\$69 per ton	\$15 per vehicle (up to 320 lbs)
(An additional trailer shall be considered an additional vehicle.)		
 Community Cleanup Rate:	\$10 minimum (up to 2 days, twice a year)	
 Municipal Solid Waste Tipping Fee deposited or unloaded by a licensed garbage hauler:	\$42 per ton	
+ Occupation Tax	\$27 per ton	
* <i>Occupation Tax is covered in Columbus City Code – Section 111.03</i>		
 Wood pallets, construction and demolition debris or masonry rubble deposited or unloaded other than by a licensed garbage hauler:	\$69 per ton	\$3.50 per vehicle (up to 100 lbs)
(An additional trailer shall be considered an additional vehicle.)		
 Wood pallets, construction and demolition debris or masonry rubble deposited or unloaded by a licensed garbage hauler:	\$42 per ton	
+ Occupation Tax	\$27 per ton	
* <i>Occupation Tax is covered in Columbus City Code – Section 111.03</i>		

Category	Fee	Minimum
Trees and limbs (virgin wood) deposited or unloaded at the Solid Waste Transfer Station or other designated dumping grounds (other than by a licensed garbage hauler):	\$69 per ton	\$2.50 per vehicle (up to 80 lbs)
(An additional trailer shall be considered an additional vehicle.)		

Trees and limbs (virgin wood) deposited or unloaded at the Solid Waste Transfer Station or other designated dumping grounds (by a licensed garbage hauler):	\$42 per ton
+ Occupation Tax.	\$27 per ton

** Occupation Tax is covered in Columbus City Code – Section 111.03*

Trees and limbs (virgin wood) deposited or unloaded at the Solid Waste Transfer Station or other designated dumping grounds weighing less than 20 lbs:	No Charge
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Any material deposited or unloaded which causes any damages or plugging up of the Transfer Station push pits:	Actual cost of incurred expense	\$75 per occurrence
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Equipment:	Per hour cost	Minimum
Dump Truck	\$50	\$100
Loader	\$100	\$200
Pickup	\$30	\$60

Other equipment charges will be actual costs plus a 10% administrative charge (with a 2 hour minimum charge)

Labor charge (per employee) is \$55 per hour up to the first 8 hours and \$80 for each hour thereafter for an 8 hour work day (minimum charge of \$70).

Inoperative Scales: If the scale is inoperative for any reason, the charge to licensed collectors and others with charge accounts shall be the average charge per load for the previous full month or the operator may require customers to acquire a weight slip from a commercial scale.

Right of Refusal: Should any illegal or questionable material be brought to the transfer station to be deposited or unloaded, the transfer station reserves the right of refusal of the material.

Monthly Service Charges: 3% per year

Meter Size					
¾"	\$9.69	\$9.98	\$10.28	\$10.59	\$10.91
1"	\$9.69	\$9.98	\$10.28	\$10.59	\$10.91
1-½"	\$29.08	\$29.95	\$30.85	\$31.77	\$32.72
2"	\$48.46	\$49.91	\$51.41	\$52.95	\$54.54
3"	\$96.92	\$99.83	\$102.82	\$105.90	\$109.08
4"	\$145.38	\$149.74	\$154.23	\$158.86	\$163.62
6"	\$290.75	\$299.48	\$308.46	\$317.71	\$327.24
8"	\$484.59	\$499.13	\$514.10	\$529.52	\$545.41
10"	\$726.88	\$748.69	\$771.15	\$794.28	\$818.11
12"	\$1,356.85	\$1,397.55	\$1,439.48	\$1,482.66	\$1,527.14

Special Sewer: For sewer connections that have never been assessed or charged for sanitary sewer service.

Special Connection Charge for Lots 66' or less \$1,650.00
 - Outside City Limits \$110.00 additional

Special Connection Charge for Lots in excess of 66' \$25.00 per front footage
 - Outside City Limits \$110.00 additional

Sewer Surcharge Rate: BOD \$0.234 per pound
 TSS \$0.194 per pound
 Grease \$0.388 per pound

Disposal of Septic Waste or Portable Waste at the WWTF \$0.05 per gallon

Stormwater Management Program:

Residential zoning (AG, RR, R-1, R-2, R-3, and RMH)

Tier No.	Parcel Max Impervious Surface Area (sq. ft.)	Rate
1	between 0.0 and 4,000	\$3.00
2	between 4,001 and 6,000	\$3.25
3	between 6,001 and 50,000	\$3.50
4	greater than 50,000	\$6.00

Commercial zoning (O, LC, UC, B-1, and B-2) and Industrial zoning (ML/C-1 and MH)

1	between 0 and 36,000	\$3.00
2	between 36,001 and 195,000	\$4.75
3	between 195,001 and 1,450,000	\$9.00
4	greater than 1,450,000	\$11.50

Grease Management Program:

Grease Trap interceptor and/or automatic grease removal device	
Annual permit	\$50 per unit
Annual inspection	\$35 per site
Late fee and/or non-permitted activity	\$100 per unit/per occurrence
Grease disposal	\$0.15 per gallon

Nonresidential Strength Wastewater shall be charged actual costs based on composition of the waste for treatment, handling, and disposal plus a 10% administrative charge.

Water/Sewer Miscellaneous:

Water Permit	\$50 each	
Sewer Permit	\$50 each	
Water – Turned On	\$25 per occurrence	Non-Payment & Convenience Call
	\$50	Non-Payment – After 5 pm of the day of request
	\$100	Convenience call - After 5 pm of the day of the request
Water – Shut Off	\$25 per occurrence	Non-Payment & Convenience Call
	\$100	Convenience call - After 5 pm of the day of the request
Insufficient Funds	\$25 per occurrence	
Filling Consumer Tanks	\$5-6 for first each 1,000 gallons & \$3.75 for each add'l 1,000 gallons or portions thereof over 1,000 gallons.	

Rates for Building Under Construction Regular charge-as though water was taken by regular customer service.

Equipment:	Per Hour Cost	Minimum
Backhoe	\$100	\$200
Compressor	\$50	\$100
Dump Truck	\$50 five yards	\$100
Dump Truck	\$100 ten yards	\$200
Loader	\$100	\$200
Service Truck	\$45	\$90
Service Van	\$50	\$100
Pumps	\$50	\$100
Tapping Machine	\$150 per tap	
Fire Hydrant:		
Meter	\$100 deposit	
<u>Meter set up fee</u>	<u>\$100</u>	
Flush Valve	\$100 deposit	\$30 monthly
Water Line Freeze Pack	\$100 per line	
Bulk Water Fill Station	\$5.50 per load or per each 1,000 gallons	

Other equipment charges will be actual costs plus a 10% administrative charge (with a 2-hour minimum charge).

Labor charge (per employee) is \$55 per hour up to the first 8 hours and \$80 for each hour thereafter for an 8-hour work day (minimum charge of \$70).

Service:

Sewer Cleaning	Commercial	Residential
Wash Down	\$75 per hr. - \$150 minimum	\$50 per hr. - \$100 minimum
Haul Water	\$75 per hr. plus current water rates	\$75 per hr. plus current water rates

Video Inspection: Rates are charged as per foot for contract Video Inspections or Service Locates. This rate is for video inspection only. If lines need to be cleaned, contractor will be charged as per fee schedule. If any other labor is involved, the contractor will be charged for additional labor.

Line Size	Cost	Minimum
6" Sewer Lines	\$.75 per ft.	\$100
8" Sewer Lines	\$1.00 per ft.	\$125
10" Sewer Lines	\$1.50 per ft.	\$150
12" Sewer Lines	\$2.00 per ft.	\$200

Labor charge (per employee) is \$55 per hour up to the first 8 hours and \$80 for each hour thereafter for an 8-hour work day (minimum charge of \$70).

Combination Pressure/Vacuum Cleaning Sewer Line: Rates are charged as per foot for contract Vacuum/Cleaning Sewer Line Services. This rate is for pressure/vacuum cleaning only. If any other labor is involved, the contractor will be charged for additional labor.

Line Size	Cost	Minimum
6" Sewer Lines	\$.75 per ft.	\$100
8" Sewer Lines	\$1.00 per ft.	\$125
10" Sewer Lines	\$1.50 per ft.	\$150
12" Sewer Lines	\$2.00 per ft.	\$200

Labor charge (per employee) is \$55 per hour up to the first 8 hours and \$80 for each hour thereafter for an 8-hour work day (minimum charge of \$70).

4.B. Pay plan.

ORDINANCE NO. 25-___

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, REGARDING THE SALARIES OF OFFICERS AND EMPLOYEES; PAY PLAN FOR ALL CLASSIFICATIONS WITHIN THE CITY; AND HOURLY SALARY RANGES FOR EACH INDIVIDUAL CLASSIFICATION.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, that the following pay plan for all classifications within the city be established:

2025-2026
PAY SCALE TABLE

<u>GRADE A7</u>	<u>\$15.82 - \$20.85</u>
*Library Assistant Program Assistant	
<u>GRADE A9</u>	<u>\$16.96 - \$22.33</u>
Community Building Janitor	
<u>GRADE B2</u>	<u>\$17.88 - \$24.15</u>
Customer Service Account Clerk	
<u>GRADE B3</u>	<u>\$18.98 - \$25.66</u>
*Area Transit Driver Library Assistant II	
<u>GRADE B4</u>	<u>\$19.65 - \$26.51</u>
*Area Transit Supervisor Police Apprenticeship Police Intern Transfer Station Scale Clerk	
<u>GRADE B5</u>	<u>\$20.34 - \$27.46</u>
Library Assistant III *Office Associate Police Records Clerk	
<u>GRADE B6</u>	<u>\$21.04 - \$28.45</u>
*Building Maintenance Customer Service Clerk Office Associate II Pool/Water Park Maintenance Technician	

GRADE B7 \$21.77 - \$29.38

Finance/Human Resource Clerk
Code Enforcement Technician
*Communications Specialist (911 Dispatcher)
Community Building Outreach Associate
Community Service Technician
Equipment Operator
Library Assistant IV
*Parks Maintenance Worker
Parks Recreational Maintenance Worker

GRADE B8 \$22.55 - \$30.44

Account Clerk

Customer Service Supervisor
*Equipment Operator II
Head Cook
*Police Records Clerk Lead

GRADE B9 \$23.38 - \$31.55

*Equipment Operator III
*Finance Account Clerk II
Golf Course Crew Leader

GRADE B10 \$24.23 - \$32.73

*Assistant City Clerk
*Mechanic
Public Property Maintenance Mechanic
Senior Office Associate II
*Street Dispatcher
Transfer Station Operator
Wastewater Treatment Facility Operator

GRADE B11 \$25.14 - \$33.95

*Parks Crew Leader
*Water Production Operator
*Water Utility Maintenance Worker

GRADE B12 \$26.07 - \$35.22

Engineering Administrative Specialist
*Lead Communications Specialist
*Mechanic II

<u>GRADE B13</u>	<u>\$27.03 - \$36.51</u>
Accounting Specialist	
Librarian	
Park & Rec Coordinator	
Park & Rec Coordinator (Aquatics)	
Public Communications Manager	
*Senior Center Manager	
Transfer Station Supervisor	
*Wastewater Treatment Facility Operator II	
*Wastewater Treatment Facility Laboratory Technician	
*Water Production Operator II	
Youth Librarian	
<u>GRADE B14</u>	<u>\$28.04 - \$37.86</u>
Street Crew Leader	
Water Utility Maintenance Worker II	
<u>GRADE B15</u>	<u>\$29.07 - \$39.26</u>
Cemetery Supervisor	
Water Production Crew Leader	
*Water Utility Crew Leader	
<u>GRADE B16</u>	<u>\$30.15 - \$40.72</u>
Building Inspector	
Computer Technician	
Engineering Designer/Surveyor	
<u>GRADE B17</u>	<u>\$31.27 - \$42.22</u>
GIS Supervisor	
<u>GRADE B18</u>	<u>\$32.44 - \$43.80</u>
*Computer/Network Technician	
Engineering Project Manager	
<u>GRADE C1</u>	<u>\$32.68 - \$45.76</u>
Airport Manager	
<u>GRADE C2</u>	<u>\$34.31 - \$48.04</u>
City Clerk	
Golf Course Superintendent	
Parks Superintendent	
*Planning & Economic Development Coordinator	
*Street Superintendent	
*Surveyor/Construction Observer	
<u>GRADE C3</u>	<u>\$36.21 - \$50.68</u>
Chief Building & Code Official	

Library Director
*Wastewater Treatment Facility Superintendent
*Water Superintendent

GRADE C4 \$38.36 - \$53.73
Assistant Fire Chief

GRADE C5 \$40.87 - \$57.22
Police Captain

GRADE C6 \$43.72 - \$61.23
Assistant City Engineer
Community Development Director
*Fire Chief
Park & Recreation Director

GRADE C7 \$47.00 - \$65.81
Communications Director
Human Resources Director
*Police Chief

GRADE C8 \$51.00 - \$71.39
*Public Works Director

GRADE C9 \$55.58 - \$77.83
City Engineer
Finance Director

GRADE C10 \$60.87 - \$85.22
Director of General Services

OTHER POSITIONS

City Administrator per Resolution R20-140	\$238,276 annual
Prosecuting Attorney (through 3/4/25)	\$ 4,184 per month
City Attorney	\$ 185 per hour
City Emergency Management Director	\$ 10,000 per year
Mayor per Resolution R06-107	\$ 12,075 per year
Council per Resolution R06-107	\$ 7,529 per year

*Step 7 has been increased by 2.5% for these positions effective 10/1/2024.

This ordinance shall repeal all ordinances or portions thereof in conflict herewith.
This ordinance shall be published as required by law and shall become effective October 1, 2025.

INTRODUCED BY COUNCIL MEMBER _____

PASSED AND ADOPTED THIS ____ DAY OF _____, 2025.

MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

ORDINANCE NO. 24-27

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, REGARDING THE SALARIES OF OFFICERS AND EMPLOYEES; PAY PLAN FOR ALL CLASSIFICATIONS WITHIN THE CITY; AND HOURLY SALARY RANGES FOR EACH INDIVIDUAL CLASSIFICATION.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, that the following pay plan for all classifications within the city be established:

20242025-20252026
PAY SCALE TABLE

GRADE A7 \$15.5115.82 - \$20.4520.85

*Library Assistant
Program Assistant

GRADE A9 \$16.6216.96 - \$21.8922.33

Community Building Janitor

GRADE B2 \$17.5317.88 - \$23.6824.15

Customer Service Account Clerk

GRADE B3 \$18.6118.98 - \$25.1525.66

*Area Transit Driver
Library Assistant II

GRADE B4 \$19.2619.65 - \$26.0026.51

*Area Transit Supervisor
Police Apprenticeship
Police Intern

Transfer Station Scale Clerk

GRADE B5 \$19.9420.34 - \$26.9227.46

Library Assistant III
*Office Associate
Police Records Clerk

GRADE B6 \$20.6321.04 - \$27.8928.45

*Building Maintenance
Customer Service Clerk
Office Associate II
Pool/Water Park Maintenance Technician

GRADE B7 \$21.3421.77 - \$28.8129.38

~~Account~~Finance/Human Resource Clerk
Code Enforcement Technician
*Communications Specialist (911 Dispatcher)

Community Building Outreach Associate

Community Service Technician

Equipment Operator

Library Assistant IV

*Parks Maintenance Worker

Parks Recreational Maintenance Worker

GRADE B8 \$22.1122.55 - \$29.8430.44

Account Clerk

~~Administrative Assistant~~

Customer Service Supervisor

*Equipment Operator II

Head Cook

*Police Records Clerk Lead

GRADE B9 \$22.9323.38 - \$30.9331.55

*Equipment Operator III

*Finance Account Clerk II

Golf Course Crew Leader

GRADE B10 \$23.7524.23 - \$32.0832.73

*Assistant City Clerk

*Mechanic

Public Property Maintenance Mechanic

Senior Office Associate II

*Street Dispatcher

Transfer Station Operator

Wastewater Treatment Facility Operator

GRADE B11 \$24.6525.14 - \$33.2833.95

Community Coordinator

*Parks Crew Leader

*Water Production Operator

*Water Utility Maintenance Worker

GRADE B12 \$25.5626.07 - \$34.5335.22

Engineering Administrative Specialist

*Lead Communications Specialist

*Mechanic II

GRADE B13 \$26.5027.03 - \$35.8036.51

Accounting Specialist
Librarian
Park & Rec Coordinator
Park & Rec Coordinator (Aquatics)
Public Communications Manager
*Senior Center Manager
Transfer Station Supervisor
*Wastewater Treatment Facility Operator II
*Wastewater Treatment Facility Laboratory Technician
*Water Production Operator II
Youth Librarian

GRADE B14 \$27.4928.04 - \$37.1237.86

Street Crew Leader
Water Utility Maintenance Worker II

GRADE B15 \$28.5029.07 - \$38.4939.26

Cemetery Supervisor
Water Production Crew Leader
*Water Utility Crew Leader

GRADE B16 \$29.5630.15 - \$39.9140.72

Building Inspector
Computer Technician
Engineering Designer/Surveyor

GRADE B17 \$30.6531.27 - \$41.4042.22

GIS Supervisor

GRADE B18 \$31.8132.44 - \$42.9443.80

*Computer/Network Technician
Engineering Project Manager

GRADE C1 \$32.0432.68 - \$44.8645.76

Airport Manager

GRADE C2 \$33.6434.31 - \$47.0948.04

City Clerk
Golf Course Superintendent
Parks Superintendent
*Planning & Economic Development Coordinator
*Street Superintendent
*Surveyor/Construction Observer

GRADE C3 \$35.5036.21 - \$49.6950.68

Chief Building & Code Official

Library Director
*Wastewater Treatment Facility Superintendent
*Water Superintendent
GRADE C4 \$37.6238.36 - \$52.6853.73

Assistant Fire Chief
~~Project Engineer~~
~~*Public Property Director~~

GRADE C5 \$40.0740.87 - \$56.0957.22
Police Captain

GRADE C6 \$42.8743.72 - \$60.0361.23
Assistant City Engineer
Community Development Director
*Fire Chief
Park & Recreation Director

GRADE C7 \$46.0847.00 - \$64.5265.81
Communications Director
Human Resources Director
*Police Chief

GRADE C8 \$50.0051.00 - \$69.9971.39
*Public Works Director

GRADE C9 \$54.4955.58 - \$76.3077.83
City Engineer
Finance Director

GRADE C10 \$60.87 - \$85.22
Director of General Services

OTHER POSITIONS

City Administrator per Resolution R20-140	\$ <u>233,604</u> <u>238,276</u> annual
Prosecuting Attorney (through 3/4/25)	\$ <u>4,0624,184</u> per month
City Attorney	\$ 185 per hour
City Emergency Management Director	\$ 10,000 per year
Mayor per Resolution R06-107	\$ <u>11,838</u> <u>12,075</u> per year
Council per Resolution R06-107	\$ <u>7,384</u> <u>7,529</u> per year

*Step 7 has been increased by 2.5% for these positions effective 10/1/2024.

This ordinance shall repeal all ordinances or portions thereof in conflict herewith. This ordinance shall be published as required by law and shall become effective October 1, 20242025.

INTRODUCED BY COUNCIL MEMBER _____

PASSED AND ADOPTED THIS ____ DAY OF _____,
20242025.

MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

4.C. Capital improvement plan.

2026 Capital Improvement Plan											
		Requested 2026 Budget	2026 Budget Funding Source				2027 Budget	2028 Budget	2029 Budget	2030 Budget	
			1% Sales Tax	1/2% Sales Tax	HWY & FFPP	OTHER	Total				
<i>General</i>	City Hall Bond Payment	552,550	552,550				552,550	551,150	553,850	551,100	553,050
	FEMA Regional Hazard Mitigation HMGP Grant	200,000	50,000			150,000	200,000	100,000	50,000		
	Misc IT Expenses	70,000	70,000				70,000	70,000	70,000	70,000	70,000
	Eagle View/Pictometry Upgrade	20,000	20,000				20,000	20,000	20,000	20,000	20,000
	Downtown Business Improvement District Matching Funds	50,000	50,000				50,000				
<i>Police</i>	Body Worn Camera Downloading Station	15,000	15,000				15,000				
	Computers in Police Vehicles	280,000	280,000				280,000				
	Police Fleet Vehicle	80,000	80,000				80,000	84,800	89,888	95,280	101,000
	Police Fleet Vehicle	80,000	80,000				80,000	84,800	89,888	95,280	101,000
	Police Fleet Vehicle	80,000	80,000				80,000	84,800	89,888	95,280	101,000
	Police Admin Vehicle	25,000	25,000				25,000	25,000	25,000	25,000	25,000
<i>Fire/Rescue</i>	Lucas CPR Devices	80,000	80,000				80,000				
<i>Library</i>	Cameras	66,000				66,000	66,000				
	Makers Space Equipment	20,100				20,100	20,100				
<i>Cemetery</i>	Tool CAT Utility Vehicle	80,000	80,000				80,000				
<i>Parks</i>	Tree Planting/Tree Inventory	80,000				80,000	80,000				
	Repair Vandalism to Playsets	25,000	25,000				25,000				
	Agri Lime	30,000	30,000				30,000	25,000	25,000	25,000	25,000
	Irrigation System Conversion to Long Jump	35,000	11,667			23,333	35,000				
	Dog Park Fence Replacement	30,000	5,000			25,000	30,000				
<i>Pawnee Plunge</i>	Paint Lap Pool	45,000	45,000				45,000				
<i>VanBerg</i>	Roof Repair	35,000	35,000				35,000				
<i>Quail Run</i>	Five Deck Rough Mower	115,000	115,000				115,000				
<i>Streets</i>	Subdivision & Misc. Improvements	300,000	300,000				300,000	325,000	325,000	350,000	350,000
	City Wide Pavement Rehabilitation	2,000,000			2,000,000		2,000,000	3,000,000	3,000,000	3,500,000	3,500,000
	ADA Improvements & Services	60,000	60,000				60,000	65,000	70,000	75,000	80,000
	Hwy 30/23rd Street Reconstruction Paving	200,000				200,000	200,000				
	Fire Line/Sprinklers North Shed 1/2 Split	90,000	90,000				90,000				
	Levee Repairs	500,000	500,000				500,000				
	SS4A Safety Study	100,000	20,000			80,000	100,000				
	Loup River Bridge, Section 106, 100% reimbursement	150,000				150,000	150,000	500,000			
	Hwy 81/63rd Ave Traffic Signal Design (assessed)	200,000	200,000				200,000	50,000	2,000,000		
	Levee Piping Inspection/Repairs	125,000	125,000				125,000				
	Loup River Bridge, City Share	1,360,000			1,360,000		1,360,000	1,360,000	1,360,000	1,360,000	100,000
	SID #188 Shady Lake Road, 54th to Corp Limits (assessed)	300,000	300,000				300,000	2,800,000			
	5 Yard Dump Truck/Plow Ready Hook Up							130,000	130,000		
	3/4 Ton Pickup for Daily Use							60,000	60,000		
	Street Sweeper							350,000			
	Brine Tank							18,000			
	Push Plow								25,000		
	Motorgrader									360,000	
<i>Airport</i>	Hangar 1328 Roof Repair	18,000	18,000				18,000				
	16' Toro Mower	146,000	146,000				146,000				
	Propane Radiant Heaters SRE Building	25,000	25,000				25,000				
	VASI Lighting System	425,000	239,000			186,000	425,000				
	Airport Lighting Project		-			-	-	250,000	1,100,000		
<i>JCC</i>	Tower/Radio Equipment Contingency	35,000				35,000	35,000				
	Radio Consoles								750,000		
Total Non-Discretionary		8,127,650	3,752,217	-	3,360,000	1,015,433	8,127,650				

Total for Wastewater Collection	1,815,000	-	-	-	1,815,000	1,815,000	1,925,000	775,000	475,000	175,000
1/2 Ton Pickup	50,000				50,000	50,000				
Digester Blower Rebuild						-	12,000			
Truck Mounted Spreader						-	185,000			
SCADA Upgrade						-		75,000		
Sand Blast & Repaint South 2 Final Clarifiers						-		80,000		
Replace UV Bulbs						-		27,000		
Sand Blast & Repaint North 2 Final Clarifiers						-			80,000	
Bioset Mixer Tub						-			40,000	
Total for Wastewater Treatment	50,000	-	-	-	50,000	50,000	197,000	182,000	120,000	-
Scada System Upgrade	325,000				325,000	325,000				
New Gate Controller	14,000				14,000	14,000				
Fire Protection 1/2	90,000				90,000	90,000				
System Improvements	150,000				150,000	150,000				
North Well #20	3,200,000				3,200,000	3,200,000				
23rd Street Reconstruction Water	325,000				325,000	325,000				
Park Tower Mixer	65,000				65,000	65,000				
South WTP Manganese Greensand Filter						-	11,967,000			
WWTF & Residential Development Loop						-	750,000			
New Well/New Well Field Area						-		3,483,000		
New Northwest Elevated Water Storage Tank						-			7,670,000	
North WTP Manganese Greensand Filter						-				34,096,000
Total for Water	4,169,000	-	-	-	4,169,000	4,169,000	12,717,000	3,483,000	-	7,670,000
Storm Water & Flood Evaluation and Improvements	125,000				125,000	125,000	125,000	125,000	150,000	150,000
STF Bank Design and Construction	500,000				500,000	500,000				
Trunk Line Storm Sewer Cleaning	50,000				50,000	50,000	50,000	50,000	60,000	60,000
Total for Stormwater Utility	675,000	-	-	-	675,000	675,000	125,000	125,000	150,000	150,000
Packer Tires	32,000				32,000	32,000				
Loader Bucket & Grapple	23,000				23,000	23,000				
Update Fuel System	20,000				20,000	20,000				
Update Camera System	50,000				50,000	50,000				
2 Trailers	395,000				395,000	395,000	245,000			
Semi						-	170,000			
Tipping Floor Replacement						-		160,000		
Extend Grass Pad						-		75,000		
Burn Box						-		195,000		
Case Loader						-			225,000	
Replace Push Packer						-				250,000
Transfer Station	520,000	-	-	-	520,000	520,000	415,000	430,000	225,000	250,000

4.D. Budget.

	AMOUNT	MOTOR VEH SALES TAX	AMOUNT TO DIVIDE	SPECIFIC PROJECTS	PORTION	ECONOMIC DEVELOP	CAPITAL IMPROVE
October-17	647,193	86,662	560,532	186,844	373,688		373,688
November-17	609,389	70,655	538,734	179,578	359,156		359,156
December-17	596,250	56,989	539,262	179,754	359,508		359,508
January-18	613,821	50,237	563,584	187,861	375,723		375,723
February-18	760,548	68,526	692,022	230,674	461,348		461,348
March-18	655,904	59,715	596,189	198,730	397,459		397,459
April-18	550,300	61,909	488,391	162,797	325,594		325,594
May-18	685,964	62,359	623,605	207,868	415,737		415,737
June-18	584,345	63,689	520,656	173,552	347,104		347,104
July-18	653,926	66,986	586,940	195,647	391,294		391,294
August-18	647,976	68,227	579,749	193,250	386,499		386,499
September-18	662,245	70,802	591,443	197,148	394,296		394,296
	----- 7,667,861 =====	----- 786,755 =====	----- 6,881,106 =====	----- 2,293,702 =====	----- 4,587,404 =====	----- - =====	----- 4,587,404 =====

	AMOUNT	MOTOR VEH SALES TAX	AMOUNT TO DIVIDE	SPECIFIC PROJECTS	PORTION	ECONOMIC DEVELOP	CAPITAL IMPROVE
October-18	662,226	69,940	592,286	197,429	394,857		394,857
November-18	652,509	52,438	600,071	200,024	400,047		400,047
December-18	660,537	65,186	595,351	198,450	396,901		396,901
January-19	618,338	65,527	552,811	184,270	368,541		368,541
February-19	631,710	52,827	578,883	192,961	385,922		385,922
March-19	564,687	54,908	509,779	169,926	339,853		339,853
April-19	550,191	54,213	495,977	165,326	330,652		330,652
May-19	699,763	61,049	638,713	212,904	425,809		425,809
June-19	718,709	72,996	645,713	215,238	430,475	43,048	387,428
July-19	854,550	76,621	777,929	259,310	518,619	51,862	466,757
August-19	781,322	65,240	716,082	238,694	477,388	47,739	429,649
September-19	681,363	78,577	602,786	200,929	401,857	40,186	361,671
	----- 8,075,906 =====	----- 769,524 =====	----- 7,306,382 =====	----- 2,435,461 =====	----- 4,870,921 =====	----- 182,834 =====	----- 4,688,087 =====

	AMOUNT	MOTOR VEH SALES TAX	AMOUNT TO DIVIDE	SPECIFIC PROJECTS	PORTION	ECONOMIC DEVELOP	CAPITAL IMPROVE
October-21	744,354	73,203	671,151	223,717	447,434	44,743	402,691
November-21	752,320	81,745	670,575	223,525	447,050	44,705	402,345
December-21	724,607	85,163	639,443	213,148	426,296	42,630	383,666
January-22	761,644	77,746	683,898	227,966	455,932	45,593	410,339
February-22	883,304	70,442	812,862	270,954	541,908	54,191	487,717
March-22	707,909	66,516	641,393	213,798	427,596	42,760	384,836
April-22	715,696	77,622	638,073	212,691	425,382	42,538	382,844
May-22	833,630	94,870	738,760	246,253	492,507	49,251	443,256
June-22	817,016	93,821	723,195	241,065	482,130	48,213	433,917
July-22	814,076	83,543	730,533	243,511	487,022	10,377	476,645
August-22	844,983	84,105	760,878	253,626	507,252		507,252
September-22	841,559	93,972	747,588	249,196	498,392		498,392
	----- 9,441,098 =====	----- 982,748 =====	----- 8,458,350 =====	----- 2,819,450 =====	----- 5,638,900 =====	----- 425,000 =====	----- 5,213,900 =====

	AMOUNT	MOTOR VEH SALES TAX	AMOUNT TO DIVIDE	SPECIFIC PROJECTS	PORTION	ECONOMIC DEVELOP	CAPITAL IMPROVE
October-22	875,702	102,821	772,881	257,627	515,254	51,525	463,729
November-22	790,646	74,502	716,144	238,715	477,430	47,743	429,687
December-22	718,192		718,192	239,397	478,794	47,879	430,915
January-23	753,243	163,807	589,436	196,479	392,957	39,296	353,661
February-23	866,797	60,129	806,669	268,890	537,779	53,778	484,001
March-23	713,154	72,441	640,713	213,571	427,142	42,714	384,428
April-23	679,471	72,348	607,123	202,374	404,748	40,475	364,274
May-23	787,048	96,555	690,493	230,164	460,329	46,033	414,296
June-23	821,783	87,011	734,771	244,924	489,848	48,985	440,863
July-23	861,485	104,966	756,519	252,173	504,346	6,572	497,774
August-23	832,754	88,724	744,030	248,010	496,020		496,020
September-23	710,927	84,493	626,434	208,811	417,623		417,623
	----- 9,411,201 =====	----- 1,007,797 =====	----- 8,403,404 =====	----- 2,801,135 =====	----- 5,602,269 =====	----- 425,000 =====	----- 5,177,269 =====

	AMOUNT	MOTOR VEH SALES TAX	AMOUNT TO DIVIDE	SPECIFIC PROJECTS	PORTION	ECONOMIC DEVELOP	CAPITAL IMPROVE
October-23	848,216	103,762	744,454	248,151	496,303	49,630.25	446,672
November-23	856,800	92,975	763,824	254,608	509,216	50,921.63	458,295
December-23	794,888	84,784	710,104	236,701	473,402	47,340.25	426,062
January-24	903,310	78,943	824,367	274,789	549,578	54,957.80	494,620
February-24	933,857	87,069	846,788	282,263	564,526	56,452.56	508,073
March-24	748,578	76,680	671,898	223,966	447,932	44,793.22	403,139
April-24	724,522	76,105	648,418	216,139	432,278	43,227.84	389,051
May-24	850,386	103,966	746,420	248,807	497,613	49,761.33	447,852
June-24	862,052	111,528	750,523	250,174	500,349	27,915.11	472,434
July-24	859,990	96,585	763,405	254,468	508,937		508,937
August-24	881,140	94,950	786,189	262,063	524,126		524,126
September-24	947,146	108,362	838,784	279,595	559,189		559,189
	----- 10,210,886 =====	----- 1,115,711 =====	----- 9,095,175 =====	----- 3,031,725 =====	----- 6,063,450 =====	----- 425,000 =====	----- 5,638,450 =====

	AMOUNT	MOTOR VEH SALES TAX	AMOUNT TO DIVIDE	SPECIFIC PROJECTS	PORTION	ECONOMIC DEVELOP	CAPITAL IMPROVE
October-24	833,669	94,984	738,685	246,228	492,456	49,245.64	443,211
November-24	855,211	84,507	770,703	256,901	513,802	51,380.21	462,422
December-24	762,244	91,573	670,671	223,557	447,114	44,711.42	402,403
January-25	1,023,255	91,945	931,309	310,436	620,873	62,087.29	558,786
February-25	1,006,423	80,702	925,720	308,573	617,147	61,714.69	555,432
March-25	812,308	83,770	728,538	242,846	485,692	48,569.22	437,123
April-25	644,554	70,573	573,981	191,327	382,654	38,265.37	344,388
May-25	908,514	98,367	810,148	270,049	540,098	54,009.84	486,089
June-25	923,482	119,143	804,339	268,113	536,226	15,016.31	521,210
July-25	879,683	102,277	777,406	259,135	518,271		518,271
August-25	938,391	84,747	853,644	284,548	569,096		569,096
September-25			-	-	-		-
	----- 9,587,733 =====	----- 1,002,589 =====	----- 8,585,145 =====	----- 2,861,715 =====	----- 5,723,430 =====	----- 425,000 =====	----- 5,298,430 =====

**CITY OF COLUMBUS
SALES TAX RECEIPTS**

Proposed Fiscal 2025-2026 Budget

	AMOUNT	MOTOR VEH SALES TAX	AMOUNT TO DIVIDE	SPECIFIC PROJECTS	PORTION	ECONOMIC DEVELOP	CAPITAL IMPROVE
October-25	860,000	90,000	770,000	256,667	513,333	51,333	462,000
November-25	830,000	90,000	740,000	246,667	493,333	49,333	444,000
December-25	760,000	90,000	670,000	223,333	446,667	44,667	402,000
January-26	900,000	90,000	810,000	270,000	540,000	54,000	486,000
February-26	940,000	90,000	850,000	283,333	566,667	56,667	510,000
March-26	760,000	90,000	670,000	223,333	446,667	44,667	402,000
April-26	740,000	90,000	650,000	216,667	433,333	43,333	390,000
May-26	825,000	90,000	735,000	245,000	490,000	49,000	441,000
June-26	835,000	90,000	745,000	248,333	496,667	32,000	464,667
July-26	845,000	90,000	755,000	251,667	503,333		503,333
August-26	855,000	90,000	765,000	255,000	510,000		510,000
September-26	850,000	90,000	760,000	253,333	506,667		506,667
	----- 10,000,000 =====	----- 1,080,000 =====	----- 8,920,000 =====	----- 2,973,333 =====	----- 5,946,667 =====	----- 425,000 =====	----- 5,521,667 =====

City of Columbus
History of 1% City Sales Tax

Rate	1%	1%	1%	1%	1%	1%	1%
Date of Vote	June 10, 2025	May 10, 2016	May 11, 2010	May 9, 2006	May 14, 2002	May 12, 1998	Nov 1994
Collections Started	April 1, 2027	April 1, 2017	April 1, 2011	April 1, 2007	April 1, 2003	April 1, 1999	April 1, 1995
Collections Cease	April 1, 2042	April 1, 2027	April 1, 2017	April 1, 2011	April 1, 2007	Mar 31, 2003	Mar 31, 1999
Actual/Estimated Amount	Unknown	Unknown	25,075,395	14,249,637	12,248,015	10,991,796	9,354,563
Duration	15 years	10 years	6 years	4 years	4 years	4 years	4 years
Allocation of Funds:							
Street, Drainage, Capital Improvements, Debt for these types of projects and and Aquatic Operations	100%	100%					
Property Tax Relief							
Debt Reduction							50%
Street Improvements					25%	25%	25%
Capital Improvements			90%	90%	25%	25%	12.5%
Drainage Projects					50%	50%	12.5%
Economic Development			10%	10%			
			**	**	*		
For	2250	3191	2429	2867	2105	2626	4134
Against	1182	1128	879	2173	1230	1985	2527
Percent For	66%	74%	73%	57%	63%	57%	62%

*The percents stayed the same. The only change was the proceeds can be used for these various projects, or to retire debt used to construct these types of projects.

**The 90% combines Street Improvements, Capital Improvements and Drainage Projects into one category. 10% is for the LB840 Economic Development Plan, up to \$425,000 per year. This should generate approximately \$4,250,000 over 10 years. Money would be raised over 10 years through April 1, 2027 and can be spent through April 1, 2032.

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 100 - GENERAL ADMINISTRATION						
ESTIMATED REVENUES						
100-100-41100	PROPERTY TAX	5,701,909	6,629,995	4,779,710	6,992,776	7,487,783
100-100-41120	MOTOR VEHICLE TAX	638,215	655,578	558,847	640,000	670,000
100-100-41820	OCCUPATION/FRANCHISE TAX	642,063	588,908	558,329	585,000	610,000
100-100-42101	LIQUOR AND BEER LICENSES	36,325	52,840	17,185	35,000	35,000
100-100-42120	OTHER LICENSES	7,275	5,325	5,335	7,500	7,500
100-100-42175	WIRELESS PERMITS	38,660	34,935	52,219	30,000	40,000
100-100-42340	CONVENIENCE FEE	1,766	2,397	1,860	1,500	2,000
100-100-43102	FEDERAL GRANTS	64,277	108,285		404,000	
100-100-43102-20003	FEDERAL GRANTS	90,841	96,284		150,000	150,000
100-100-43102-CREAT	FEDERAL GRANTS			60,000		
100-100-43410	STATE GRANTS	12,952				
100-100-43410-CREAT	STATE GRANTS	10,000		924	100,000	
100-100-43510	MUNICIPAL EQUALIZATION	6,853	32,780	47,893	56,058	40,765
100-100-43555	PRO-RATE MOTOR VEHICLE	16,027	17,155	13,916	15,000	15,000
100-100-43710	LOCAL GRANTS		35,472	25,000	350,000	
100-100-43710-CREAT	LOCAL GRANTS			1,500		
100-100-43900	IN-LIEU-TAX	252,496	270,644	287,656	260,000	270,000
100-100-44115	ADMINISTRATIVE FEES	900	900	900	900	900
100-100-44120	PUBLICATION FEES	1,235	1,702	896	1,050	1,050
100-100-44125	RECORDING FEES	1,650	2,145	3,205	2,000	3,000
100-100-44130	ENGINEERING SERVICES	6,595	5,410	2,025	5,000	5,000
100-100-45310	BUILDING RENTALS	2,967	15,919	21,205	15,000	22,500
100-100-45325	LAND RENTALS	33,842	34,407	24,310	33,850	33,850
100-100-46100	INTEREST	158,151	282,914	294,380	265,000	319,430
100-100-48000	MISCELLANEOUS REVENUE	9,530	20,716	11,391	10,000	10,000
100-100-48100	REFUNDS	1,849	7,112	636	1,500	1,500
100-100-49100	TRANSFERS IN	6,015,142	4,935,495	4,917,518	5,618,655	5,971,272
100-100-49100-19009	TRANSFERS IN	103,202	548,555			
100-100-49100-20003	TRANSFERS IN	162,134	65,442		50,000	50,000
100-100-49100-20005	TRANSFERS IN	13,071	49,681	53,615	70,000	70,000
100-100-49100-20006	TRANSFERS IN	18,150	18,150	18,150	18,200	20,000
100-100-49100-21092	TRANSFERS IN	2,601,880	144,148	6,002	25,000	
100-100-49100-22002	TRANSFERS IN					25,000
100-100-49100-23001	TRANSFERS IN	73,429	21,491	18,430	125,000	125,000
100-100-49100-23002	TRANSFERS IN	35,646				
100-100-49100-24002	TRANSFERS IN		164,150			
100-100-49100-24003	TRANSFERS IN				50,000	
100-100-49100-24004	TRANSFERS IN		112,371	94,010	100,000	
100-100-49100-24005	TRANSFERS IN			147,773		
100-100-49100-24029	TRANSFERS IN		1,226,805			
100-100-49100-24031	TRANSFERS IN		(30,251)			
100-100-49100-24032	TRANSFERS IN		200,000			
100-100-49100-24041	TRANSFERS IN			900,000	900,000	
100-100-49100-CREAT	TRANSFERS IN			2,710		
100-100-49210	LAND OR PROPERTY SALES	152,029		72,750		
100-100-49210-24041	LAND OR PROPERTY SALES			591,117		
100-100-49210-CREAT	LAND OR PROPERTY SALES			3,797		
TOTAL ESTIMATED REVENUES		16,911,061	16,357,860	13,595,194	16,917,989	15,986,550

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 100 - GENERAL ADMINISTRATION						
APPROPRIATIONS						
100-100-51100	SALARIES AND WAGES	58,215	106,730	92,933	98,240	102,520
100-100-51100-BRICG	SALARIES AND WAGES	794	89		500	
100-100-51200	OVERTIME	20	136		150	
100-100-51300	TEMPORARY AND SEASONAL	6,140				
100-100-52100	SOCIAL SECURITY	7,637	7,844	7,180	7,520	7,845
100-100-52100-BRICG	SOCIAL SECURITY	59	6			
100-100-52200	GROUP INSURANCE	14,406	15,012	14,047	15,500	16,600
100-100-52200-BRICG	GROUP INSURANCE	128	19			
100-100-52300	RETIREMENT	3,616	6,306	5,294	5,900	6,150
100-100-52300-BRICG	RETIREMENT	48	5			
100-100-52600	WORKERS' COMPENSATION	10,305				
100-100-52700	TRAINING AND TUITION	1,801	2,793	7,913	1,000	3,500
100-100-52700-CREAT	TRAINING AND TUITION		441		250	250
100-100-52710	EMPLOYEE RECRUITMENT/RETENTION	11,061	27,376	13,074	15,000	15,000
100-100-52800	UNIFORMS	94			200	
100-100-53100	ENGINEERING SERVICES				20,000	
100-100-53200	PROFESSIONAL SERVICES	185,293	195,270	143,155	200,000	200,000
100-100-53200-24041	PROFESSIONAL SERVICES		4,496	363	5,000	5,000
100-100-53200-CREAT	PROFESSIONAL SERVICES		7,807	1,500	102,500	102,500
100-100-53300	RISK MANAGEMENT				1,000	1,000
100-100-53400	COMPUTER SUPPORT/MAINT	164,495	97,064	152,965	120,000	140,000
100-100-54310	BUILDING MAINTENANCE	8,059	16,436	31,261	17,500	36,000
100-100-54320	EQUIPMENT MAINTENANCE	73	130	1,550	2,000	2,000
100-100-54330	VEHICLE MAINTENANCE	51		44	250	250
100-100-54380	MAINTENANCE AGREEMENTS	1,072		36,711	15,260	19,760
100-100-54510	BUILDING RENTAL/LEASE	624	962	3,332	1,000	1,000
100-100-55200	INSURANCE	58,362	50,583	60,200	55,000	60,000
100-100-55210	CLAIMS AND SETTLEMENTS	42				
100-100-55500	PUBLICATIONS AND NOTICES	19,749	9,655	5,826	15,000	11,000
100-100-55500-24041	PUBLICATIONS AND NOTICES		594		500	500
100-100-55600	ELECTION EXPENSE	671	100	22,412	1,000	1,000
100-100-55900	MISCELLANEOUS	19,425	16,045	12,932	12,500	12,500
100-100-55920	MISC FEES	11,256	17,077	17,796	10,000	20,000
100-100-55920-24041	MISC FEES		130	340		500
100-100-56010	SUPPLIES	10,711	7,002	6,962	5,000	7,700
100-100-56010-CREAT	SUPPLIES		60	2,603		2,500
100-100-56020	OFFICE SUPPLIES	13,162	15,551	10,194	15,000	11,000
100-100-56030	CLEANING SUPPLIES/SERVICE	27,808	46,200	152		
100-100-56040	POSTAGE AND FREIGHT	9,701	8,924	8,710	10,000	10,000
100-100-56050	FUEL	2,533	1,663	1,532	2,000	2,000
100-100-56210	NATURAL GAS		44			
100-100-56220	ELECTRICITY	31,253	39,093	24,314	40,000	33,000
100-100-56230	WATER AND SEWER	3,332	2,400	1,199	2,500	2,500
100-100-56240	TELEPHONE	12,796	11,319	9,239	11,000	11,000
100-100-56250	REFUSE	2,986	1,844	1,676	3,000	3,000
100-100-56410	BOOKS AND PUBLICATIONS	5,225	30,783	10,501	22,500	22,500
100-100-56610	CHAMBER OF COMMERCE	10,500	10,500	10,500	10,500	10,500
100-100-56620	EMERGENCY MANAGEMENT	6,976	6,110	5,439	7,500	7,500
100-100-56650	MEMBERSHIP DUES	97,483	44,325	153,841	75,000	100,000
100-100-56650-CREAT	MEMBERSHIP DUES			150		
100-100-56690	SALES TAX REMITTANCE	10	30	22	50	50
100-100-57200-20003	CAPITAL-LAND & BUILDINGS				200,000	200,000
100-100-57200-21089	CAPITAL-LAND & BUILDINGS			411,083	404,000	
100-100-57200-21092	CAPITAL-LAND & BUILDINGS		(15)	6,002	25,000	
100-100-57200-22002	CAPITAL-LAND & BUILDINGS					25,000

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 100 - GENERAL ADMINISTRATION						
APPROPRIATIONS						
100-100-57200-23001	CAPITAL-LAND & BUILDINGS			18,430	125,000	125,000
100-100-57200-24003	CAPITAL-LAND & BUILDINGS				50,000	50,000
100-100-57200-24005	CAPITAL-LAND & BUILDINGS			147,773	400,000	
100-100-57200-24041	CAPITAL-LAND & BUILDINGS			900,000	900,000	
100-100-57510-20005	CAPITAL-EQUIPMENT			53,615	70,000	70,000
100-100-57510-20006	CAPITAL-EQUIPMENT			18,150	18,200	20,000
100-100-57510-24004	CAPITAL-EQUIPMENT			95,355	100,000	
100-100-57950	DEPRECIATION	955,191	1,133,304			
100-100-57960	AMORTIZATION	118,777	137,368			
100-100-57990	LOSS ON DISPOSITION	(413,857)				
100-100-58100	TRANSFERS OUT	480,000	480,000	424,142	13,292,758	13,974,951
100-100-59001	LEASE INTEREST	24,250				
TOTAL APPROPRIATIONS		1,982,333	2,559,611	2,952,412	16,511,778	15,453,076
NET OF REVENUES/APPROPRIATIONS - 100 - GENERAL ADMINIST		14,928,728	13,798,249	10,642,782	406,211	533,474

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 102 - COLUMBUS AREA TRANSIT						
ESTIMATED REVENUES						
100-102-43102	FEDERAL GRANTS	238,883	201,883	209,091	195,000	205,000
100-102-43106	NEBRASKA DEPARTMENT OF TRANSPORTA					50,000
100-102-44780	SALES OF TICKETS-BUS	14,722	16,370	15,480	15,000	16,000
100-102-48000	MISCELLANEOUS REVENUE			25		
100-102-48100	REFUNDS			(60)		
100-102-49100	TRANSFERS IN				75,650	
100-102-49100-24006	TRANSFERS IN		9,191			
100-102-49210	LAND OR PROPERTY SALES	8,480				
TOTAL ESTIMATED REVENUES		262,085	227,444	224,536	285,650	271,000

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 102 - COLUMBUS AREA TRANSIT						
APPROPRIATIONS						
100-102-51100	SALARIES AND WAGES	112,877	157,157	154,343	188,890	184,800
100-102-51200	OVERTIME	296	327	1,081	210	1,530
100-102-52100	SOCIAL SECURITY	10,761	12,111	11,336	14,450	13,770
100-102-52200	GROUP INSURANCE	34,253	33,144	14,747	34,360	22,000
100-102-52300	RETIREMENT	7,627	9,691	8,307	11,340	10,800
100-102-52600	WORKERS' COMPENSATION	1,395				
100-102-52700	TRAINING AND TUITION				300	300
100-102-52710	EMPLOYEE RECRUITMENT/RETENTION	430	1,087	117	500	500
100-102-52800	UNIFORMS				300	300
100-102-53400	COMPUTER SUPPORT/MAINT	4,781	5,994	31,846	5,600	8,000
100-102-54310	BUILDING & GROUNDS MAINT	2,691	2,631	578	2,500	1,000
100-102-54320	EQUIPMENT MAINTENANCE	272			800	800
100-102-54330	VEHICLE MAINTENANCE	2,094	2,745	2,382	4,000	4,000
100-102-55200	INSURANCE	8,350	6,683	8,558	7,500	9,000
100-102-55930	REFUNDS	3,250	26		50	50
100-102-56010	SUPPLIES	10	90	38	250	250
100-102-56020	OFFICE SUPPLIES	929	1,052	576	1,000	1,000
100-102-56030	CLEANING SUPPLIES/SERVICE	392	336	363	400	400
100-102-56050	FUEL	6,963	6,146	4,544	7,500	7,500
100-102-56210	NATURAL GAS	1,994	1,352	1,455	2,000	1,500
100-102-56220	ELECTRICITY	1,381	1,447	1,244	1,500	1,500
100-102-56230	WATER AND SEWER	1,255	1,170	902	1,200	1,000
100-102-56240	TELEPHONE	989	1,035	1,353	1,000	1,000
100-102-57950	DEPRECIATION	43,778	30,771			
TOTAL APPROPRIATIONS		246,768	274,995	243,770	285,650	271,000
NET OF REVENUES/APPROPRIATIONS - 102 - COLUMBUS AREA TR		15,317	(47,551)	(19,234)		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 103 - COLUMBUS SENIOR CENTER						
ESTIMATED REVENUES						
100-103-43105-III-B	NENAAA - SENIOR CENTER	42,462	43,720	36,027	60,000	50,000
100-103-43105-III-C	NENAAA - SENIOR CENTER	86,145	86,297	79,926	100,000	100,000
100-103-43105-III-E	NENAAA - SENIOR CENTER	2,538	2,788	2,775	3,500	3,500
100-103-43530-III-C	SOCIAL SERVICES REIMBURSE	17,705	25,921	25,612	18,000	28,000
100-103-44743-III-C	MEALS - CONGREGATE	62,901	61,264	51,894	70,000	70,000
100-103-44744-III-C	MEALS-HOME DELIVERED	50,404	48,334	45,645	52,000	55,000
100-103-44746-III-C	MEALS - CURBSIDE TO GO	8,988	12,399	12,693	9,000	13,000
100-103-44749-III-C	CONGREGATE MEALS INELIGIBLE	450	900	440	1,000	1,000
100-103-45310	BUILDING RENTALS	605	470	1,005		750
100-103-45310-III-B	BUILDING RENTALS		60		700	
100-103-45310-III-E	BUILDING RENTALS		75			
100-103-47500	DONATIONS	705	1,995	350	20,000	20,000
100-103-47500-22004	DONATIONS		40,000			
100-103-47500-III-B	DONATIONS	1,192	2,045	1,220	500	500
100-103-47500-III-C	DONATIONS	935	431	600	1,000	1,000
100-103-47524-III-B	CONTRIBUTIONS	2,235	2,086	1,655	2,000	2,000
100-103-47530	FUND RAISERS	492	4,535	1,299	4,000	4,000
100-103-47530-III-B	FUND RAISERS	990	2,895	2,218		2,000
100-103-47530-III-C	FUND RAISERS		852	40		
100-103-48000	MISCELLANEOUS REVENUE	236	27,368	26,758	400	400
100-103-48000-III-B	MISCELLANEOUS REVENUE	5,000				
100-103-48000-III-C	MISCELLANEOUS REVENUE	48,292	437		500	500
100-103-48000-III-E	MISCELLANEOUS REVENUE		973	441		
100-103-48100-III-C	REFUNDS	689	762	463		300
100-103-49100-22004	TRANSFERS IN	159,645				
100-103-49100-III-B	TRANSFERS IN				132,108	160,817
100-103-49100-III-C	TRANSFERS IN				98,670	120,113
100-103-49100-III-E	TRANSFERS IN				1,777	2,163
100-103-49210	LAND OR PROPERTY SALES	209				
TOTAL ESTIMATED REVENUES		492,818	366,607	291,061	575,155	635,043

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 103 - COLUMBUS SENIOR CENTER						
APPROPRIATIONS						
100-103-51100	SALARIES AND WAGES	41,583	(3,921)	27,579	238,590	19,660
100-103-51100-III-B	SALARIES AND WAGES	83,315	96,278	92,205		110,480
100-103-51100-III-C	SALARIES AND WAGES	145,147	141,603	121,110		146,880
100-103-51100-III-E	SALARIES AND WAGES	1,410	1,510	1,253		1,530
100-103-51200	OVERTIME			50	200	
100-103-51200-III-B	OVERTIME	55				
100-103-51200-III-C	OVERTIME	41				
100-103-51200-III-E	OVERTIME	2				
100-103-52100	SOCIAL SECURITY			2,075	18,260	1,504
100-103-52100-III-B	SOCIAL SECURITY	6,276	7,252	6,936		8,450
100-103-52100-III-C	SOCIAL SECURITY	10,767	10,700	9,086		11,240
100-103-52100-III-E	SOCIAL SECURITY	105	112	93		117
100-103-52200	GROUP INSURANCE			3,298	19,630	4,000
100-103-52200-III-B	GROUP INSURANCE	7,744	9,904	9,104		11,000
100-103-52200-III-C	GROUP INSURANCE	25,874	8,818	14,675		16,500
100-103-52200-III-E	GROUP INSURANCE	247	232	200		200
100-103-52300	RETIREMENT	(46)		1,661	14,320	1,180
100-103-52300-III-B	RETIREMENT	4,100	5,906	5,043		6,630
100-103-52300-III-C	RETIREMENT	7,170	8,395	6,602		8,810
100-103-52300-III-E	RETIREMENT	69	95	68		92
100-103-52500	UNEMPLOYMENT	1,947				
100-103-52500-III-B	UNEMPLOYMENT	2,107				
100-103-52500-III-C	UNEMPLOYMENT	1,735				
100-103-52500-III-E	UNEMPLOYMENT	78			80	
100-103-52600-III-B	WORKERS' COMPENSATION				300	
100-103-52600-III-C	WORKERS' COMPENSATION				550	
100-103-52700-III-B	TRAINING AND TUITION	126	181		615	615
100-103-52700-III-C	TRAINING AND TUITION	99	159	209	750	750
100-103-52700-III-E	TRAINING AND TUITION	28	68		140	140
100-103-52710	EMPLOYEE RECRUITMENT/RETENTION	484	179			
100-103-52710-III-B	EMPLOYEE RECRUITMENT/RETENTION	234	137	132	100	100
100-103-52710-III-C	EMPLOYEE RECRUITMENT/RETENTION	375	503	168	150	150
100-103-52710-III-E	EMPLOYEE RECRUITMENT/RETENTION	324		2		
100-103-53200-III-B	PROFESSIONAL SERVICES				50	50
100-103-53200-III-C	PROFESSIONAL SERVICES				50	50
100-103-53400	COMPUTER SUPPORT/MAINT	2,025				
100-103-53400-III-B	COMPUTER SUPPORT/MAINT	1,038	330	65	1,500	1,500
100-103-53400-III-C	COMPUTER SUPPORT/MAINT	1,095	1,460	5	1,200	1,200
100-103-53400-III-E	COMPUTER SUPPORT/MAINT	148	50	5	1,000	1,000
100-103-53520-III-B	CONTRACT SERVICES				1,500	1,500
100-103-53520-III-C	CONTRACT SERVICES				1,500	1,500
100-103-54310	BUILDING & GROUNDS MAINT	1,326	2,295			
100-103-54310-III-B	BUILDING & GROUNDS MAINT				250	
100-103-54310-III-C	BUILDING & GROUNDS MAINT			50	250	
100-103-54320-III-C	EQUIPMENT MAINTENANCE	3,731	1,396	944	2,000	2,000
100-103-54510	BUILDING RENTAL/LEASE	(102,187)	(108,783)			
100-103-54510-III-B	BUILDING RENTAL/LEASE	62,270	89,887	84,603	90,565	93,300
100-103-54510-III-C	BUILDING RENTAL/LEASE	38,871	40,384	38,010	40,690	42,000
100-103-55200	INSURANCE		560	(156)		
100-103-55200-III-B	INSURANCE	228	37	325	420	420
100-103-55200-III-C	INSURANCE	223	67	325	420	420
100-103-55200-III-E	INSURANCE	5	1			
100-103-55900	MISCELLANEOUS	1,721	15,718	32,005		
100-103-55900-III-B	MISCELLANEOUS	456	360	335	400	400
100-103-55900-III-C	MISCELLANEOUS	446	360	335	350	350

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 103 - COLUMBUS SENIOR CENTER						
APPROPRIATIONS						
100-103-55900-III-E	MISCELLANEOUS	64	973	401		
100-103-56010	SUPPLIES	2,879	2,400			
100-103-56010-III-B	SUPPLIES	2,666	1,372	1,648	3,000	3,000
100-103-56010-III-C	SUPPLIES	12,478	11,801	15,064	12,500	12,500
100-103-56010-III-E	SUPPLIES	234			300	300
100-103-56020	OFFICE SUPPLIES	1,124				
100-103-56020-III-B	OFFICE SUPPLIES	243	854	732	500	500
100-103-56020-III-C	OFFICE SUPPLIES	726	668	782	450	450
100-103-56020-III-E	OFFICE SUPPLIES	55	62	56	50	50
100-103-56030-III-B	CLEANING SUPPLIES/SERVICE	465	566	174	750	750
100-103-56030-III-C	CLEANING SUPPLIES/SERVICE	1,932	3,012	2,768	3,000	3,000
100-103-56040-III-B	POSTAGE AND FREIGHT	13	4			
100-103-56040-III-C	POSTAGE AND FREIGHT	33			25	25
100-103-56240	TELEPHONE	(37)		40		
100-103-56240-III-B	TELEPHONE	237	219	120	275	275
100-103-56240-III-C	TELEPHONE	236	219	120	275	275
100-103-56240-III-E	TELEPHONE	2				
100-103-56300-III-C	FOOD COSTS	104,634	113,897	93,348	105,000	105,000
100-103-56400-III-B	PROGRAMS	884	2,104	1,288	1,000	1,000
100-103-56400-III-E	PROGRAMS	105			200	200
100-103-56650	MEMBERSHIP DUES			100		
100-103-56650-III-B	MEMBERSHIP DUES	12,336	12,026	12,650	12,000	12,000
100-103-56650-III-C	MEMBERSHIP DUES			14		
100-103-56690	SALES TAX REMITTANCE			3		
100-103-57950	DEPRECIATION	13,386	13,386			
100-103-57990	LOSS ON DISPOSITION		157			
TOTAL APPROPRIATIONS		507,487	495,953	587,708	575,155	635,043
NET OF REVENUES/APPROPRIATIONS - 103 - COLUMBUS SENIOR C		(14,669)	(129,346)	(296,647)		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 104 - CITY ADMINISTRATOR						
ESTIMATED REVENUES						
100-104-43710	LOCAL GRANTS	12,095	44,444	12,085		
100-104-49100	TRANSFERS IN				749,190	866,660
TOTAL ESTIMATED REVENUES		<u>12,095</u>	<u>44,444</u>	<u>12,085</u>	<u>749,190</u>	<u>866,660</u>

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 104 - CITY ADMINISTRATOR						
APPROPRIATIONS						
100-104-51100	SALARIES AND WAGES	469,972	530,139	462,199	542,390	619,380
100-104-51100-FEMA1	SALARIES AND WAGES	1,090	2,302			
100-104-51200	OVERTIME			49		
100-104-52100	SOCIAL SECURITY	29,620	35,613	31,333	41,500	47,390
100-104-52100-FEMA1	SOCIAL SECURITY	56	169			
100-104-52200	GROUP INSURANCE	98,111	116,304	104,548	119,950	146,220
100-104-52200-FEMA1	GROUP INSURANCE	142	290			
100-104-52300	RETIREMENT	30,578	37,785	31,098	32,550	37,170
100-104-52300-FEMA1	RETIREMENT	87	184			
100-104-52700	TRAINING AND TUITION	3,665	1,145	9,568	3,000	5,000
100-104-52710	EMPLOYEE RECRUITMENT/RETENTION		(1,000)	283	500	500
100-104-55900	MISCELLANEOUS	7,400	7,800	8,504	7,800	9,500
100-104-56240	TELEPHONE	20	86	43		
100-104-56650	MEMBERSHIP DUES			800	1,500	1,500
100-104-57990	LOSS ON DISPOSITION	2,685				
TOTAL APPROPRIATIONS		643,426	730,817	648,425	749,190	866,660
NET OF REVENUES/APPROPRIATIONS - 104 - CITY ADMINISTRATOR		(631,331)	(686,373)	(636,340)		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 105 - FINANCE						
ESTIMATED REVENUES						
100-105-49100	TRANSFERS IN				600,820	655,070
TOTAL ESTIMATED REVENUES					600,820	655,070

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 105 - FINANCE						
APPROPRIATIONS						
100-105-51100	SALARIES AND WAGES	405,112	456,625	442,346	435,260	483,940
100-105-51200	OVERTIME	2,594	4,400	1,757	3,000	2,090
100-105-52100	SOCIAL SECURITY	30,350	34,004	33,016	33,530	37,180
100-105-52200	GROUP INSURANCE	78,322	87,535	78,423	91,430	91,000
100-105-52300	RETIREMENT	20,469	27,766	24,655	26,300	29,160
100-105-52700	TRAINING AND TUITION	1,359	521	891	1,500	1,500
100-105-52710	EMPLOYEE RECRUITMENT/RETENTION	326	291	240	500	500
100-105-53400	COMPUTER SUPPORT/MAINT	2,495	708	920	3,200	3,200
100-105-55900	MISCELLANEOUS	3,000	3,500	3,738	3,000	4,500
100-105-56240	TELEPHONE	2,688	1,743	874	2,600	1,500
100-105-56650	MEMBERSHIP DUES		299	299	500	500
100-105-57990	LOSS ON DISPOSITION	4,769				
TOTAL APPROPRIATIONS		551,484	617,392	587,159	600,820	655,070
NET OF REVENUES/APPROPRIATIONS - 105 - FINANCE		(551,484)	(617,392)	(587,159)		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 106 - CITY CLERK						
ESTIMATED REVENUES						
100-106-48000	MISCELLANEOUS REVENUE		618			
100-106-49100	TRANSFERS IN				268,160	227,760
TOTAL ESTIMATED REVENUES			618		268,160	227,760

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 106 - CITY CLERK						
APPROPRIATIONS						
100-106-51100	SALARIES AND WAGES	222,091	219,062	162,526	180,000	154,360
100-106-51200	OVERTIME	894	595	41	1,000	
100-106-52100	SOCIAL SECURITY	15,071	18,245	11,559	13,850	11,810
100-106-52200	GROUP INSURANCE	65,794	65,511	63,604	52,160	42,000
100-106-52300	RETIREMENT	10,564	15,126	8,891	10,860	9,260
100-106-52700	TRAINING AND TUITION	4,036	3,648	625	5,000	2,500
100-106-52710	EMPLOYEE RECRUITMENT/RETENTION	80	402	260	500	500
100-106-53400	COMPUTER SUPPORT/MAINT	2,095			2,000	2,200
100-106-55800	TRAVEL			1,696		2,500
100-106-56010	SUPPLIES			659	1,200	1,000
100-106-56020	OFFICE SUPPLIES		98	95	500	500
100-106-56240	TELEPHONE	381	350	563	400	630
100-106-56650	MEMBERSHIP DUES	815	445	170	690	500
100-106-57990	LOSS ON DISPOSITION	1,129				
TOTAL APPROPRIATIONS		322,950	323,482	250,689	268,160	227,760
NET OF REVENUES/APPROPRIATIONS - 106 - CITY CLERK		(322,950)	(322,864)	(250,689)		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
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Dept 107 - MAYOR/COUNCIL						
ESTIMATED REVENUES						
100-107-49100	TRANSFERS IN				80,540	85,270
TOTAL ESTIMATED REVENUES					80,540	85,270

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 107 - MAYOR/COUNCIL						
APPROPRIATIONS						
100-107-51100	SALARIES AND WAGES	68,992	69,712	65,391	70,630	72,240
100-107-52100	SOCIAL SECURITY	5,257	5,338	5,002	5,410	5,530
100-107-52700	TRAINING AND TUITION	3,015	4,476	1,670	3,000	4,000
100-107-53400	COMPUTER SUPPORT/MAINT		12,566			
100-107-55800	TRAVEL		237	2,049	1,500	3,500
	TOTAL APPROPRIATIONS	<u>77,264</u>	<u>92,329</u>	<u>74,112</u>	<u>80,540</u>	<u>85,270</u>
NET OF REVENUES/APPROPRIATIONS - 107 - MAYOR/COUNCIL		(77,264)	(92,329)	(74,112)		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 108 - HUMAN RESOURCES						
ESTIMATED REVENUES						
100-108-49100	TRANSFERS IN				174,500	230,464
TOTAL ESTIMATED REVENUES					174,500	230,464

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 108 - HUMAN RESOURCES						
APPROPRIATIONS						
100-108-51100	SALARIES AND WAGES	131,742	129,912	168,915	141,220	185,310
100-108-52100	SOCIAL SECURITY	9,919	10,205	12,824	10,810	14,176
100-108-52200	GROUP INSURANCE	10,039	10,224	12,929	10,540	15,158
100-108-52300	RETIREMENT	6,472	8,076	9,323	8,480	11,120
100-108-52700	TRAINING AND TUITION		310	675	500	1,500
100-108-52710	EMPLOYEE RECRUITMENT/RETENTION	442	417	707	250	500
100-108-53400	COMPUTER SUPPORT/MAINT	830			500	500
100-108-55900	MISCELLANEOUS	90	11	138	300	300
100-108-56240	TELEPHONE	1,656	1,494	1,387	1,500	1,500
100-108-56650	MEMBERSHIP DUES	244	369	264	400	400
100-108-57990	LOSS ON DISPOSITION	744				
TOTAL APPROPRIATIONS		162,178	161,018	207,162	174,500	230,464
NET OF REVENUES/APPROPRIATIONS - 108 - HUMAN RESOURCES		(162,178)	(161,018)	(207,162)		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 110 - POLICE						
ESTIMATED REVENUES						
100-110-42110	ANIMAL LICENSES	15,202	12,844	10,476	15,000	15,000
100-110-42120	OTHER LICENSES	30	15	15	50	50
100-110-42136	OTHER PERMITS	5,220	7,710	7,205	5,000	5,000
100-110-42310	FINES AND PENALTIES	1,019	2,441	633	1,500	1,500
100-110-42320	VEHICLE IMPOUND FEES	42,292	71,515	65,875	50,000	60,000
100-110-43102	FEDERAL GRANTS	9,040	6,213		10,000	10,000
100-110-43102-20015	FEDERAL GRANTS	1,526	6,118	2,607	5,000	5,000
100-110-43410	STATE GRANTS	83,970	9,952	26,304	10,000	10,000
100-110-43710	LOCAL GRANTS		618	863		1,000
100-110-43920	S.T.O.P. PROGRAM	450	700	800	500	800
100-110-44150	FUEL	43,097	39,961	30,166	37,500	37,500
100-110-44210	ALARM SYSTEMS	650	150	550	600	800
100-110-44215	OTHER FEES	4,897	6,196	5,899	6,000	6,000
100-110-44218	POLICE PROTECTION	106,000	61,419	126,976	100,000	127,000
100-110-44520	INSPECTION FEES	40		200		100
100-110-44540	ANIMAL IMPOUNDING FEES	590	320	803	1,000	1,000
100-110-44760	COPY MACHINE FEES	6,572	7,007	5,599	6,000	7,500
100-110-47500	DONATIONS	52,816	152	13,000		13,000
100-110-47520	DONATIONS-D.A.R.E.	8,243		5,904		5,500
100-110-47521	DONATIONS-GREAT	3,000		2,273		2,300
100-110-47522	KIDS & COPS REVENUES	8,243		5,046		5,050
100-110-47523	DONATIONS - HUMAN TRAFFIC TASK FO			3,031		3,050
100-110-48000	MISCELLANEOUS REVENUE	9,285	3,125	8,190	5,000	5,000
100-110-48100	REFUNDS			2,022	1,000	1,000
100-110-49100	TRANSFERS IN				5,572,680	6,410,080
100-110-49100-20018	TRANSFERS IN		99,994	1,977	15,000	
100-110-49100-21001	TRANSFERS IN	172,432	38,323	63,289	70,000	
100-110-49100-21002	TRANSFERS IN	28,461				
100-110-49100-21005	TRANSFERS IN	61,340	73,417	71,671	75,000	80,000
100-110-49100-21006	TRANSFERS IN	61,340	72,905	71,671	75,000	80,000
100-110-49100-21007	TRANSFERS IN	66,715	72,905	71,671	75,000	80,000
100-110-49100-21008	TRANSFERS IN	17,401	17,347	19,631	20,000	25,000
100-110-49100-22007	TRANSFERS IN	42,456				15,000
100-110-49100-23003	TRANSFERS IN	53,672				
100-110-49100-23004	TRANSFERS IN	12,443				
100-110-49100-23005	TRANSFERS IN	6,396				
100-110-49100-24006	TRANSFERS IN		9,191			
100-110-49100-25033	TRANSFERS IN			96,700	110,000	
100-110-49100-25037	TRANSFERS IN			61,786	65,000	
100-110-49100-26001	TRANSFERS IN					280,000
100-110-49100-26016	TRANSFERS IN					30,000
100-110-49100-26017	TRANSFERS IN					25,500
100-110-49100-26019	TRANSFERS IN					40,000
100-110-49210	LAND OR PROPERTY SALES	66,361	48,271	45,315		50,000
TOTAL ESTIMATED REVENUES		991,199	668,809	828,148	6,331,830	7,438,730

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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 110 - POLICE						
APPROPRIATIONS						
100-110-51100	SALARIES AND WAGES	3,149,363	3,525,164	3,608,238	3,588,430	4,012,000
100-110-51200	OVERTIME	161,245	196,190	162,618	200,000	180,000
100-110-51300	TEMPORARY AND SEASONAL	8,382	7,859	6,422	4,250	8,000
100-110-52100	SOCIAL SECURITY	243,457	270,665	278,704	289,820	321,300
100-110-52200	GROUP INSURANCE	748,715	752,222	738,828	772,660	834,800
100-110-52300	RETIREMENT	218,688	250,799	244,387	265,190	377,280
100-110-52600	WORKERS' COMPENSATION	6,012				
100-110-52700	TRAINING AND TUITION	42,509	58,910	49,298	60,000	60,000
100-110-52710	EMPLOYEE RECRUITMENT/RETENTION	5,198	5,032	9,440	12,500	10,000
100-110-52800	UNIFORMS	7,686	14,722	18,637	15,000	20,000
100-110-52810	UNIFORMS-QUARTERMASTER	16,918	22,623	19,937	25,000	25,000
100-110-53200	PROFESSIONAL SERVICES	78,386	86,620	66,927	60,000	75,000
100-110-53400	COMPUTER SUPPORT/MAINT	14,591	13,592	26,975	24,400	24,400
100-110-53520	CONTRACT SERVICES	83,355	89,040	84,000	84,000	125,000
100-110-54310	BUILDING MAINTENANCE	8,983	10,162	9,664	7,500	15,000
100-110-54320	EQUIPMENT MAINTENANCE	7,307	5,919	9,586	7,500	8,000
100-110-54330	VEHICLE MAINTENANCE	40,170	51,142	52,684	38,000	56,000
100-110-54380	MAINTENANCE AGREEMENTS	29,029	76,928	103,059	105,480	140,000
100-110-54510	BUILDING RENTAL/LEASE				1,200	1,200
100-110-54520	EQUIPMENT RENTAL/PURCHASE		475	4,000	4,000	4,000
100-110-54530	VEHICLE TOWING	33,088	49,395	33,605	35,000	35,000
100-110-55200	INSURANCE	116,797	134,278	160,049	135,000	160,000
100-110-55210	CLAIMS AND SETTLEMENTS	6,900	6,870	(832)	1,000	1,000
100-110-55900	MISCELLANEOUS		940	5,094	2,000	2,000
100-110-56010	SUPPLIES	6,932	5,459	6,708	7,000	7,000
100-110-56020	OFFICE SUPPLIES	6,198	7,598	5,783	7,500	7,500
100-110-56030	CLEANING SUPPLIES/SERVICE	28,956	29,629	27,927	30,000	31,000
100-110-56040	POSTAGE AND FREIGHT	2,163	3,247	3,110	2,000	3,000
100-110-56050	FUEL	112,914	113,551	90,023	100,000	100,000
100-110-56140	STOP PROGRAM EXPENSE		1,598		2,500	2,500
100-110-56150	D.A.R.E. EXPENSE	3,570	3,330	2,287	3,000	3,000
100-110-56160	G.R.E.A.T. EXPENSE	105		503	1,500	1,500
100-110-56165	K9 PROGRAM	3,367	2,469	2,683	3,500	3,500
100-110-56190	PERSONAL PROTECTIVE SUPP	2,569	2,768	7,855	6,000	6,000
100-110-56190-20015	PERSONAL PROTECTIVE SUPP	7,341	6,637	9,845	8,000	10,000
100-110-56190-20018	PERSONAL PROTECTIVE SUPP	12,858	5,008	4,952	8,000	8,000
100-110-56210	NATURAL GAS	12,075	7,426	4,933	12,500	10,000
100-110-56220	ELECTRICITY	34,186	39,234	45,737	35,000	50,000
100-110-56230	WATER AND SEWER	2,135	1,976	1,496	2,600	2,600
100-110-56240	TELEPHONE	18,948	19,525	17,769	23,000	20,000
100-110-56250	REFUSE	1,294	581	642	1,500	1,500
100-110-56280	KIDS & COPS EXPENSES		2,543	3,209	500	2,000
100-110-56281	PROJECT LIFESAVER			654		250
100-110-56630	DRUG TASK FORCE	5,400	5,400	5,400	5,800	5,400
100-110-56650	MEMBERSHIP DUES	1,245	1,120	1,555	2,000	2,000
100-110-56680	LICENSE TAX REMITTANCE	1,024	794		1,500	1,500
100-110-56690	SALES TAX REMITTANCE	322	469	409	500	500
100-110-57510-20018	CAPITAL-EQUIPMENT			1,977	15,000	
100-110-57510-21001	CAPITAL-EQUIPMENT			63,289	70,000	
100-110-57510-22007	CAPITAL-EQUIPMENT					15,000
100-110-57510-25033	CAPITAL-EQUIPMENT			96,700	110,000	
100-110-57510-25037	CAPITAL-EQUIPMENT			61,786	65,000	
100-110-57510-26001	CAPITAL-EQUIPMENT					280,000
100-110-57510-26016	CAPITAL-EQUIPMENT					30,000
100-110-57510-26017	CAPITAL-EQUIPMENT					35,000

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 110 - POLICE						
APPROPRIATIONS						
100-110-57510-26019	CAPITAL-EQUIPMENT					40,000
100-110-57520-21005	CAPITAL-VEHICLES			71,671	75,000	80,000
100-110-57520-21006	CAPITAL-VEHICLES			71,671	75,000	80,000
100-110-57520-21007	CAPITAL-VEHICLES			71,671	75,000	80,000
100-110-57520-21008	CAPITAL-VEHICLES			19,631	20,000	25,000
100-110-57950	DEPRECIATION	720,006	707,039			
100-110-57990	LOSS ON DISPOSITION	2,854				
TOTAL APPROPRIATIONS		<u>6,013,241</u>	<u>6,596,948</u>	<u>6,393,196</u>	<u>6,506,830</u>	<u>7,438,730</u>
NET OF REVENUES/APPROPRIATIONS - 110 - POLICE		(5,022,042)	(5,928,139)	(5,565,048)	(175,000)	

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 112 - ANIMAL CONTROL						
APPROPRIATIONS						
100-112-56220	ELECTRICITY		67			
100-112-56650	MEMBERSHIP DUES		200			
TOTAL APPROPRIATIONS			267			
NET OF REVENUES/APPROPRIATIONS - 112 - ANIMAL CONTROL				(267)		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 120 - FIRE						
ESTIMATED REVENUES						
100-120-43102	FEDERAL GRANTS				409,500	
100-120-43410	STATE GRANTS	5,100	5,100			
100-120-43710	LOCAL GRANTS	2,000				
100-120-44215	OTHER FEES	415	525	378		
100-120-44220	FIRE PROTECTION-INDUSTR	187,909	199,093	289,364	200,000	300,000
100-120-44221	FIRE/EMS PROTECTION-RURAL	45,000	(22,500)			
100-120-44240	INSPECTION FEES	6,825	5,125	5,225	7,000	7,000
100-120-47500	DONATIONS	51,611	150	5,798	100	100
100-120-48000	MISCELLANEOUS REVENUE	1,633	3,014	531	5,000	5,000
100-120-49100	TRANSFERS IN			137,500	1,283,730	1,311,690
100-120-49100-20021	TRANSFERS IN	1,091,028				
100-120-49100-20024	TRANSFERS IN		204,121			
100-120-49100-23006	TRANSFERS IN	93,210				
100-120-49100-23007	TRANSFERS IN	25,000				
100-120-49100-23008	TRANSFERS IN	21,396				
100-120-49100-23011	TRANSFERS IN	145,492				
100-120-49100-24007	TRANSFERS IN		157,298			
100-120-49100-24011	TRANSFERS IN		21,968			
100-120-49100-24012	TRANSFERS IN		24,665			
100-120-49100-25001	TRANSFERS IN			173,503	200,000	
100-120-49100-25002	TRANSFERS IN			444,277	40,500	
100-120-49100-25005	TRANSFERS IN			7,548	15,000	
100-120-49100-25006	TRANSFERS IN			9,995	15,000	
100-120-49100-25036	TRANSFERS IN			9,733	10,000	
100-120-49100-26018	TRANSFERS IN					470,000
100-120-49100-26020	TRANSFERS IN					1,075,000
100-120-49100-26024	TRANSFERS IN					200,000
100-120-49210	LAND OR PROPERTY SALES	10,971	2,266			
TOTAL ESTIMATED REVENUES		1,687,590	600,825	1,083,852	2,185,830	3,368,790

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 120 - FIRE						
APPROPRIATIONS						
100-120-51100	SALARIES AND WAGES	631,216	768,362	758,901	781,790	837,610
100-120-51200	OVERTIME	33,546	59,566	98,126	75,000	109,810
100-120-52100	SOCIAL SECURITY	9,601	12,611	13,949	12,280	15,400
100-120-52200	GROUP INSURANCE	117,455	142,920	166,085	173,560	187,750
100-120-52300	RETIREMENT	16,859	85,552	92,239	111,390	111,390
100-120-52600	WORKERS' COMPENSATION	3,015				
100-120-52700	TRAINING AND TUITION	11,719	7,569	7,385	17,000	17,000
100-120-52710	EMPLOYEE RECRUITMENT/RETENTION	745	12,892	10,585	5,000	5,000
100-120-52800	UNIFORMS	6,471	6,341	5,286	8,000	8,000
100-120-52900	EMPLOYEE HEALTH	52	1,805	7	2,000	30,000
100-120-53200	PROFESSIONAL SERVICES	2,467	630			
100-120-53210	EQUIPMENT RECERT PROGRAM	8,877	2,250	1,150	20,000	20,000
100-120-53400	COMPUTER SUPPORT/MAINT	13,843	10,403	12,284	12,600	16,530
100-120-54310	BUILDING MAINTENANCE	7,465	15,664	9,914	12,500	12,500
100-120-54320	EQUIPMENT MAINTENANCE	949	9,835	8,553	12,500	12,500
100-120-54330	VEHICLE MAINTENANCE	60,912	16,279	36,038	42,500	50,000
100-120-54330-21094	VEHICLE MAINTENANCE	10,153	6,472	805	10,000	10,000
100-120-54380	MAINTENANCE AGREEMENTS	3,575	2,104	1,730	5,000	5,000
100-120-54410	HAZMAT MAINTENANCE		9,182	(9,182)		
100-120-55200	INSURANCE	61,173	83,274	59,256	83,500	60,000
100-120-55210	CLAIMS AND SETTLEMENTS		1,000			
100-120-55900	MISCELLANEOUS	267	900	528	1,000	1,000
100-120-56010	SUPPLIES	17,890	16,098	21,616	20,000	20,000
100-120-56020	OFFICE SUPPLIES	2,165	2,271	1,700	2,500	2,500
100-120-56030	CLEANING SUPPLIES/SERVICE	4,391	5,354	3,910	5,000	5,000
100-120-56040	POSTAGE AND FREIGHT	5	58	1	150	150
100-120-56050	FUEL	11,290	18,516	15,170	16,000	16,000
100-120-56170	FIRE PREVENTION	1,315	382	519	2,000	3,500
100-120-56190	PERSONAL PROTECTIVE SUPP			8,995	20,000	20,000
100-120-56190-20022	PERSONAL PROTECTIVE SUPP	32,411				
100-120-56210	NATURAL GAS	11,214	8,657	11,140	13,000	13,000
100-120-56220	ELECTRICITY	15,666	26,512	18,348	15,000	20,000
100-120-56230	WATER AND SEWER	3,926	2,640	2,223	3,000	3,000
100-120-56240	TELEPHONE	10,881	9,661	5,041	12,560	10,000
100-120-56250	REFUSE	27	6	15		50
100-120-56650	MEMBERSHIP DUES	523	499	662	1,000	1,000
100-120-56690	SALES TAX REMITTANCE	29	22	45		100
100-120-57510-20022	CAPITAL-EQUIPMENT			80		
100-120-57510-25001	CAPITAL-EQUIPMENT			173,503	200,000	
100-120-57510-25002	CAPITAL-EQUIPMENT			444,277	420,624	
100-120-57510-25006	CAPITAL-EQUIPMENT			9,995	10,075	
100-120-57510-25036	CAPITAL-EQUIPMENT			9,733	10,000	
100-120-57510-26024	CAPITAL-EQUIPMENT					200,000
100-120-57520-25005	CAPITAL-VEHICLES			7,548	7,034	
100-120-57520-26018	CAPITAL-VEHICLES					470,000
100-120-57520-26020	CAPITAL-VEHICLES					1,075,000
100-120-57950	DEPRECIATION	555,805	593,637			
TOTAL APPROPRIATIONS		1,667,898	1,939,924	2,008,160	2,143,563	3,368,790
NET OF REVENUES/APPROPRIATIONS - 120 - FIRE		19,692	(1,339,099)	(924,308)	42,267	

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 121 - RESCUE						
ESTIMATED REVENUES						
100-121-43410	STATE GRANTS		75,000			
100-121-43710	LOCAL GRANTS	7,000				
100-121-44221	FIRE/EMS PROTECTION-RURAL		305,000	283,250	275,000	283,250
100-121-44230	AMBULANCE SERVICE - BLS		(825)			
100-121-44231	AMBULANCE SERVICE - ALS 1			(842)		
100-121-44233	AMBULANCE SERVICES	640,679	706,426	658,325	650,000	700,000
100-121-47500	DONATIONS	2,000				
100-121-48000	MISCELLANEOUS REVENUE	60	8,136	7,226	2,000	2,000
100-121-48100	REFUNDS	25				
100-121-49100	TRANSFERS IN			137,500	1,490,424	1,712,780
100-121-49100-22012	TRANSFERS IN					80,000
100-121-49100-23009	TRANSFERS IN	8,145				
100-121-49100-23010	TRANSFERS IN	47,283				
100-121-49100-24008	TRANSFERS IN		491,421			
100-121-49100-24009	TRANSFERS IN		35,000			
100-121-49100-25003	TRANSFERS IN			199,627	200,000	
100-121-49100-25004	TRANSFERS IN			20,941	60,000	
TOTAL ESTIMATED REVENUES		705,192	1,620,158	1,306,027	2,677,424	2,778,030

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 121 - RESCUE						
APPROPRIATIONS						
100-121-51100	SALARIES AND WAGES	919,467	1,225,879	1,350,209	1,389,414	1,490,190
100-121-51200	OVERTIME	62,286	110,538	182,233	150,000	203,930
100-121-52100	SOCIAL SECURITY	13,705	18,850	21,593	18,230	23,840
100-121-52200	GROUP INSURANCE	208,916	256,651	299,571	312,420	338,650
100-121-52300	RETIREMENT	28,379	155,002	167,939	200,130	200,000
100-121-52600	WORKERS' COMPENSATION	(3,101)				
100-121-52700	TRAINING AND TUITION	31,009	34,423	19,775	45,000	45,000
100-121-52710	EMPLOYEE RECRUITMENT/RETENTION		131		2,500	2,500
100-121-52800	UNIFORMS	6,255	6,312	5,286	8,000	8,000
100-121-52900	EMPLOYEE HEALTH	52	1,805	7	3,000	30,000
100-121-53200	PROFESSIONAL SERVICES	77,038	75,591	61,670	70,000	70,000
100-121-53210	EQUIPMENT RECERT PROGRAM			248		
100-121-53400	COMPUTER SUPPORT/MAINT	1,244	5,364	4,880	11,570	11,570
100-121-54310	BUILDING MAINTENANCE	6,444	15,513	9,914	12,500	12,500
100-121-54320	EQUIPMENT MAINTENANCE	11,188	3,710	2,338	10,000	10,000
100-121-54330	VEHICLE MAINTENANCE	21,116	21,060	42,114	40,000	50,000
100-121-54380	MAINTENANCE AGREEMENTS	695	1,204	1,730	3,500	3,500
100-121-55200	INSURANCE	14,329	17,927	42,797	18,000	43,000
100-121-55210	CLAIMS AND SETTLEMENTS		3,148			
100-121-55900	MISCELLANEOUS		17,585	526	1,000	1,000
100-121-55920	MISC FEES	510	572	766	500	750
100-121-55930	REFUNDS	6,668	2,527	1,557	7,500	7,500
100-121-56010	SUPPLIES	45,939	63,901	50,553	55,000	60,000
100-121-56020	OFFICE SUPPLIES	1,820	2,347	1,603	2,500	2,500
100-121-56030	CLEANING SUPPLIES/SERVICE	8,630	12,603	13,031	8,000	13,500
100-121-56040	POSTAGE AND FREIGHT	1	10	55	100	100
100-121-56050	FUEL	17,995	12,712	12,166	15,000	15,000
100-121-56190	PERSONAL PROTECTIVE SUPP	7,103	9,967	8,291	10,000	10,000
100-121-56210	NATURAL GAS	11,502	8,657	11,140	13,000	13,000
100-121-56220	ELECTRICITY	15,666	26,512	18,348	15,000	20,000
100-121-56230	WATER AND SEWER	3,926	2,640	3,223	3,000	3,000
100-121-56240	TELEPHONE	13,395	9,661	5,041	12,560	9,000
100-121-56690	SALES TAX REMITTANCE	1	5	9		
100-121-57510-22012	CAPITAL-EQUIPMENT					80,000
100-121-57510-25003	CAPITAL-EQUIPMENT			199,627	200,000	
100-121-57510-25004	CAPITAL-EQUIPMENT			20,941	22,767	
100-121-57950	DEPRECIATION	132,124	213,843			
TOTAL APPROPRIATIONS		1,664,302	2,336,650	2,558,181	2,660,191	2,778,030
NET OF REVENUES/APPROPRIATIONS - 121 - RESCUE		(959,110)	(716,492)	(1,252,154)	17,233	

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 125 - VOLUNTEER FIRE DEPARTMENT						
ESTIMATED REVENUES						
100-125-48000	MISCELLANEOUS REVENUE		298			
100-125-49100	TRANSFERS IN				169,550	168,220
TOTAL ESTIMATED REVENUES			298		169,550	168,220

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 125 - VOLUNTEER FIRE DEPARTMENT						
APPROPRIATIONS						
100-125-51100	SALARIES AND WAGES	116,714	100,661	99,993	118,600	109,100
100-125-52100	SOCIAL SECURITY	3,068	3,072	2,630	9,080	8,350
100-125-52200	GROUP INSURANCE	12,005	12,152	11,482	12,550	13,560
100-125-52300	RETIREMENT	2,340	11,079	9,557	7,120	10,310
100-125-52700	TRAINING AND TUITION	11,214	9,023	8,598	12,500	12,500
100-125-52800	UNIFORMS	1,755		1,951	3,500	5,000
100-125-52900	EMPLOYEE HEALTH	1,760		1,729	2,500	2,500
100-125-55200	INSURANCE	1,797	872	4,210	1,000	4,200
100-125-55900	MISCELLANEOUS	167				
100-125-56010	SUPPLIES	801	1,308	46	1,500	1,500
100-125-56650	MEMBERSHIP DUES	60	1,151	591	1,200	1,200
TOTAL APPROPRIATIONS		151,681	139,318	140,787	169,550	168,220
NET OF REVENUES/APPROPRIATIONS - 125 - VOLUNTEER FIRE DEPARTMENT		(151,681)	(139,020)	(140,787)		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 130 - LIBRARY						
ESTIMATED REVENUES						
100-130-42310	FINES AND PENALTIES	6,326	9,987	2,686	4,500	2,200
100-130-43102	FEDERAL GRANTS	2,101			3,000	
100-130-43410	STATE GRANTS	4,509	550	1,000	4,000	6,500
100-130-43420	STATE AID	4,796	3,325	3,681	3,325	4,500
100-130-43710	LOCAL GRANTS	3,000	503,200	1,800	1,000	35,000
100-130-44127	MAKERSPACE FEES	131	790	264	500	1,000
100-130-44727	PROGRAMS	628	1,392	304	3,500	3,500
100-130-44729	MERCH/MISC SALES	65	1,842	20	200	500
100-130-44760	COPY MACHINE FEES	5,207	9,454	14,811	15,000	16,000
100-130-44761	REFERENCE FEES	490	103	79	500	500
100-130-44764	LENDER COMPENSATION	3,321	3,339	2,781	4,000	4,000
100-130-44765	LIBRARY CARDS	2,217	3,220	3,160	2,000	3,000
100-130-47500	DONATIONS	2,628	1,526	3,053	3,000	5,000
100-130-47530	FUND RAISERS			149	5,000	2,000
100-130-48000	MISCELLANEOUS REVENUE	487	2,734	12,592	3,000	2,000
100-130-48100	REFUNDS	16	343		200	200
100-130-49100	TRANSFERS IN		14,899	8,817	1,360,695	1,336,010
100-130-49100-20030	TRANSFERS IN	9,573,222	446,116	9,578	15,000	
100-130-49100-20032	TRANSFERS IN					20,100
100-130-49100-26002	TRANSFERS IN					66,000
100-130-49100-26022	TRANSFERS IN					33,500
100-130-49100-FOUND	TRANSFERS IN			758		113,900
100-130-49210	LAND OR PROPERTY SALES	4,428	78	686	100	
TOTAL ESTIMATED REVENUES		9,613,572	1,002,898	66,219	1,428,520	1,655,410

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 130 - LIBRARY						
APPROPRIATIONS						
100-130-51100	SALARIES AND WAGES	722,699	764,289	727,337	753,630	776,000
100-130-51200	OVERTIME	569	304	98	550	200
100-130-51300	TEMPORARY AND SEASONAL			2,780		1,000
100-130-52100	SOCIAL SECURITY	54,351	55,734	54,059	57,660	59,000
100-130-52200	GROUP INSURANCE	130,928	143,520	118,513	147,920	145,000
100-130-52300	RETIREMENT	31,403	40,911	36,246	45,220	48,000
100-130-52500	UNEMPLOYMENT	3,971				
100-130-52700	TRAINING AND TUITION	5,240	7,442	3,706	7,000	5,000
100-130-52710	EMPLOYEE RECRUITMENT/RETENTION	2,959	2,265	2,167	2,000	3,000
100-130-53400	COMPUTER SUPPORT/MAINT				2,000	
100-130-53400-FOUND	COMPUTER SUPPORT/MAINT			5,588		68,610
100-130-53400-MAKRS	COMPUTER SUPPORT/MAINT	1,227	1,595	2,615	3,000	500
100-130-53400-MOBIL	COMPUTER SUPPORT/MAINT	2,766	75			
100-130-53400-PATRN	COMPUTER SUPPORT/MAINT	19,679	19,973	15,881	18,000	16,430
100-130-53400-PCLAB	COMPUTER SUPPORT/MAINT	6,962	8,821	12,141	10,000	11,250
100-130-53400-STAFF	COMPUTER SUPPORT/MAINT	4,652	13,982	4,332	10,500	13,160
100-130-53410	ELECTRONIC CATALOGING	22,740	13,753	14,303	12,500	13,900
100-130-54310	BUILDING MAINTENANCE	1,312	5,252	936	1,000	1,000
100-130-54320-PATRN	EQUIPMENT MAINTENANCE	4,497	10,720	13,102	7,000	11,500
100-130-54320-STAFF	EQUIPMENT MAINTENANCE	5,588	3,468	2,155	3,000	2,500
100-130-55200	INSURANCE	13,283	35,833	42,822	36,000	45,000
100-130-55400	ADVERTISING AND PROMOTION	9,950	9,256	3,661	4,000	4,000
100-130-55900	MISCELLANEOUS		8,892	35		
100-130-55920	MISC FEES			181		
100-130-56010	SUPPLIES	19		149		
100-130-56010-BUILD	SUPPLIES	559	6,308	1,672	1,000	5,000
100-130-56010-MTRLS	SUPPLIES	3,824	3,047	2,812	3,000	2,000
100-130-56010-PATRN	SUPPLIES	283	748	517	600	3,500
100-130-56010-STAFF	SUPPLIES	328	270	184	500	500
100-130-56020	OFFICE SUPPLIES	1,287	1,843	1,138	1,200	1,500
100-130-56030	CLEANING SUPPLIES/SERVICE	41,464	83,525	4,212	20,000	3,000
100-130-56040	POSTAGE AND FREIGHT	852	744	353	1,100	750
100-130-56040-ILILO	POSTAGE AND FREIGHT	6,151	9,787	6,230	6,500	7,000
100-130-56050	FUEL	407				
100-130-56130	SUPPLIES FOR RESALE	52	103	50	440	110
100-130-56210	NATURAL GAS	697	53			
100-130-56220	ELECTRICITY	42,272	111,562	72,055	95,000	80,000
100-130-56230	WATER AND SEWER	1,668	2,204	1,054	2,000	2,250
100-130-56240	TELEPHONE	2,480	1,740	2,150	1,700	2,500
100-130-56240-PATRN	TELEPHONE	2,775	2,468	2,309	2,400	2,500
100-130-56250	REFUSE	475	1,394	1,361	950	1,400
100-130-56400-ADSRP	PROGRAMS	831	681	1,236	1,000	1,000
100-130-56400-ADULT	PROGRAMS	2,752	5,249	2,509	6,500	6,500
100-130-56400-CHILD	PROGRAMS	4,387	4,262	4,189	4,200	34,200
100-130-56400-CHSRP	PROGRAMS	5,622	7,478	6,918	7,500	7,500
100-130-56400-MAKRS	PROGRAMS	1,353	640	667	1,500	1,500
100-130-56400-SRPIC	PROGRAMS	757	993	103	1,000	1,000
100-130-56400-YASCH	PROGRAMS	5,826	5,603	4,800	4,800	3,100
100-130-56400-YASRP	PROGRAMS	4,168	4,594	4,197	4,200	4,200
100-130-56410	BOOKS AND PUBLICATIONS			62		
100-130-56410-ADULT	BOOKS AND PUBLICATIONS	38,156	35,900	29,499	35,000	40,300
100-130-56410-CHILD	BOOKS AND PUBLICATIONS	12,372	14,501	30,972	31,000	36,000
100-130-56410-REPLC	BOOKS AND PUBLICATIONS		143	67		
100-130-56410-SUBSC	BOOKS AND PUBLICATIONS	42,916	31,196	28,715	47,000	50,000
100-130-56410-YOUNG	BOOKS AND PUBLICATIONS	10,260	9,457	10,030	10,000	11,000

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 130 - LIBRARY						
APPROPRIATIONS						
100-130-56650	MEMBERSHIP DUES		179		1,500	1,500
100-130-56690	SALES TAX REMITTANCE	399	395	906	950	950
100-130-57200-20030	CAPITAL-LAND & BUILDINGS			9,578	15,000	
100-130-57510-20035	CAPITAL-EQUIPMENT					33,500
100-130-57510-26002	CAPITAL-EQUIPMENT					66,000
100-130-57510-26022	CAPITAL-EQUIPMENT					20,100
100-130-57950	DEPRECIATION	33,345	869,973			
100-130-57990	LOSS ON DISPOSITION	183,846				
TOTAL APPROPRIATIONS		1,497,359	2,363,125	1,293,352	1,428,520	1,655,410
NET OF REVENUES/APPROPRIATIONS - 130 - LIBRARY		8,116,213	(1,360,227)	(1,227,133)		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 140 - CEMETERY						
ESTIMATED REVENUES						
100-140-44510	CEMETERY-LOTS	31,650	55,000	32,600	50,000	50,000
100-140-44511	GRAVE OPENINGS	25,730	29,160	44,980	30,000	30,000
100-140-44512	DEED TRANSFERS	400	500	700	400	500
100-140-44513	WEEKEND FEES	2,750	3,250	3,800	4,500	4,500
100-140-44514	WINTER FEES	850	800	2,175	1,250	1,250
100-140-44515	STONE SETTING FEES	1,675	1,080	400	2,500	2,500
100-140-48000	MISCELLANEOUS REVENUE		13		1,000	250
100-140-49100	TRANSFERS IN				94,840	94,498
100-140-49100-20038	TRANSFERS IN	1,730				
100-140-49100-25039	TRANSFERS IN			40,613	250,000	100,000
100-140-49100-26003	TRANSFERS IN					80,000
TOTAL ESTIMATED REVENUES		64,785	89,803	125,268	434,490	363,498

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 140 - CEMETERY						
APPROPRIATIONS						
100-140-51100	SALARIES AND WAGES	74,772	52,789	94,774	99,990	95,880
100-140-51200	OVERTIME	1,589	1,443	1,561	1,200	1,938
100-140-51300	TEMPORARY AND SEASONAL	29,880	31,384	20,481	28,000	22,000
100-140-52100	SOCIAL SECURITY	9,179	6,215	8,800	9,890	8,650
100-140-52200	GROUP INSURANCE	9,699	9,885	14,473	9,000	17,460
100-140-52300	RETIREMENT	4,496	3,074	5,342	6,000	5,870
100-140-52500	UNEMPLOYMENT	3,155	2,072	1,756		2,000
100-140-52600	WORKERS' COMPENSATION	1,735			2,000	
100-140-52700	TRAINING AND TUITION	800			500	500
100-140-52710	EMPLOYEE RECRUITMENT/RETENTION	519	209		500	500
100-140-53400	COMPUTER SUPPORT/MAINT	3,233	1,664	1,716	1,000	2,000
100-140-53520	CONTRACT SERVICES	1,758	1,792	1,868	1,760	2,100
100-140-54310	BUILDING MAINTENANCE	2,101	641	804	1,000	1,000
100-140-54320	EQUIPMENT MAINTENANCE	1,360	1,559	3,660	4,000	4,000
100-140-54330	VEHICLE MAINTENANCE	499	2,045	(499)	500	500
100-140-55200	INSURANCE	4,718	5,468	4,789	5,500	5,500
100-140-55900	MISCELLANEOUS	12	11	193	250	250
100-140-56010	SUPPLIES	494	1,609	605	1,500	1,500
100-140-56020	OFFICE SUPPLIES	48			50	
100-140-56050	FUEL	7,792	7,736	5,512	7,500	7,500
100-140-56080	PLANTS SOD SEED FLOWERS	413	355	416	1,000	1,000
100-140-56220	ELECTRICITY	2,046	1,777	1,855	2,000	2,000
100-140-56230	WATER AND SEWER	343	322	116	500	500
100-140-56240	TELEPHONE	627	608	540	750	750
100-140-56250	REFUSE	15			100	100
100-140-57200-20038	CAPITAL-LAND & BUILDINGS					100,000
100-140-57200-25039	CAPITAL-LAND & BUILDINGS			40,613	250,000	
100-140-57520-26003	CAPITAL-VEHICLES					80,000
100-140-57950	DEPRECIATION	13,194	11,298			
TOTAL APPROPRIATIONS		174,477	143,956	209,375	434,490	363,498
NET OF REVENUES/APPROPRIATIONS - 140 - CEMETERY		(109,692)	(54,153)	(84,107)		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 145 - COMMUNITY DEVELOPMENT						
ESTIMATED REVENUES						
100-145-42104	PLUMBING LICENSES	3,267	3,131	4,680	3,000	3,750
100-145-42135	BUILDING PERMITS	296,166	221,692	380,417	200,000	285,000
100-145-42136	OTHER PERMITS	1,679	4,689	2,850	2,500	2,500
100-145-42170	PLUMBING INSPECTIONS	15,583	16,601	25,543	18,500	18,500
100-145-42176	PERMIT TO OCCUPY THE RIGHT-OF-WAY	2,750	2,000	2,750	2,500	2,500
100-145-44125	RECORDING FEES		30	134		
100-145-44128	BOARD OF ADJUSTMENT FEES		618	600	350	500
100-145-44145	SUBDIVISION & REZONE FEES	12,600	16,100	4,425	12,500	12,500
100-145-44215	OTHER FEES			50		
100-145-48000	MISCELLANEOUS REVENUE	7,407	5,541		5,000	5,000
100-145-49100	TRANSFERS IN				463,420	404,940
TOTAL ESTIMATED REVENUES		339,452	270,402	421,449	707,770	735,190

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 145 - COMMUNITY DEVELOPMENT						
APPROPRIATIONS						
100-145-51100	SALARIES AND WAGES	509,839	529,796	447,230	471,240	492,780
100-145-51200	OVERTIME	3,451	296		500	510
100-145-52100	SOCIAL SECURITY	37,420	39,107	33,101	36,090	37,740
100-145-52200	GROUP INSURANCE	78,373	99,244	77,263	106,060	90,790
100-145-52300	RETIREMENT	25,218	31,855	24,602	28,310	29,600
100-145-52700	TRAINING AND TUITION	2,267	1,465	1,505	2,500	2,000
100-145-52710	EMPLOYEE RECRUITMENT/RETENTION	374	7	70	500	500
100-145-52800	UNIFORMS	1,079	547	205	1,000	1,000
100-145-53200	PROFESSIONAL SERVICES	23,683	32,617	37,481	15,000	30,000
100-145-53400	COMPUTER SUPPORT/MAINT	18,212	16,252	9,974	18,000	18,000
100-145-54320	EQUIPMENT MAINTENANCE	2,125	181		2,500	2,500
100-145-54330	VEHICLE MAINTENANCE	4,153	1,437	1,302	4,300	4,300
100-145-55200	INSURANCE	1,057	834	4,652	1,000	5,000
100-145-55500	PUBLICATIONS AND NOTICES	506	2,217	513	2,000	2,000
100-145-55900	MISCELLANEOUS	92			250	250
100-145-55920	MISC FEES	4,487	4,998	6,079	5,000	6,000
100-145-55930	REFUNDS	49		291	250	250
100-145-56010	SUPPLIES	455	605	57	1,000	1,000
100-145-56020	OFFICE SUPPLIES	1,438	542	523	1,200	1,200
100-145-56040	POSTAGE AND FREIGHT	3,976	1,836	319	1,500	1,500
100-145-56050	FUEL	5,222	3,841	2,118	4,800	3,500
100-145-56190	PERSONAL PROTECTIVE SUPP				120	120
100-145-56240	TELEPHONE	3,732	3,627	2,519	3,500	3,500
100-145-56250	REFUSE	125	151		150	150
100-145-56650	MEMBERSHIP DUES	145	410	808	1,000	1,000
100-145-57950	DEPRECIATION	6,983	3,491			
TOTAL APPROPRIATIONS		734,461	775,356	650,612	707,770	735,190
NET OF REVENUES/APPROPRIATIONS - 145 - COMMUNITY DEVELO:		(395,009)	(504,954)	(229,163)		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 150 - PARKS						
ESTIMATED REVENUES						
100-150-41822	LODGING TAX	289,103	434,476	398,444	400,000	410,000
100-150-43102	FEDERAL GRANTS	248,369				80,000
100-150-43410	STATE GRANTS		5,921	5,665	160,000	215,606
100-150-43710	LOCAL GRANTS	55,514	132,044	731,750	970,000	298,333
100-150-44155	ELECTRICITY REVENUE		281			
100-150-44727	PROGRAMS	41,571	18,966	26,416	15,000	29,000
100-150-44727-FTNSS	PROGRAMS			20		
100-150-44727-PKLBL	PROGRAMS				2,000	
100-150-44727-TNNIS	PROGRAMS			425	2,000	
100-150-44739	TAXABLE CONCESSIONS	10,154	10,074	4,651	10,000	7,500
100-150-44740	CONCESSIONS	18,301	18,134	11,967	20,000	15,000
100-150-45300	ATHLETIC FIELD RENTALS	18,460	18,486	35,320	30,000	25,000
100-150-45310	BUILDING RENTALS	3,895	4,694	4,000	6,000	6,000
100-150-45323	ADVERTISING	37,500	17,500	13,500	50,000	50,000
100-150-47500	DONATIONS		8,963		30,000	35,000
100-150-47500-MEMRL	DONATIONS	1,500	2,250			
100-150-48000	MISCELLANEOUS REVENUE	3,700	1,489	1,284	5,000	5,000
100-150-48100	REFUNDS	(1,000)				
100-150-49100	TRANSFERS IN	902,906	840,178	1,081,408	797,815	825,817
100-150-49100-21059	TRANSFERS IN	74,573				
100-150-49100-21067	TRANSFERS IN	41,500	133,413	9,160		
100-150-49100-21068	TRANSFERS IN		80,000			
100-150-49100-23012	TRANSFERS IN	203,070	321,556	42,685	540,000	
100-150-49100-23013	TRANSFERS IN	829,696				
100-150-49100-23015	TRANSFERS IN	32,801				
100-150-49100-23016	TRANSFERS IN	563,900				
100-150-49100-23046	TRANSFERS IN		499,902	965,958	500,000	
100-150-49100-24006	TRANSFERS IN		247,559	335,055	500,000	
100-150-49100-24006	TRANSFERS IN		9,191			
100-150-49100-24013	TRANSFERS IN		400,000			
100-150-49100-24014	TRANSFERS IN		9,961	1,434	25,000	25,000
100-150-49100-24015	TRANSFERS IN			279,963	285,000	
100-150-49100-24016	TRANSFERS IN		126,392			
100-150-49100-24030	TRANSFERS IN		335,041	342,884	350,000	
100-150-49100-25007	TRANSFERS IN			174,605	175,000	
100-150-49100-25008	TRANSFERS IN				25,000	
100-150-49100-25009	TRANSFERS IN			88,142	96,000	
100-150-49100-25010	TRANSFERS IN			22,079	25,000	
100-150-49100-25034	TRANSFERS IN			60,335	100,000	
100-150-49100-25038	TRANSFERS IN				250,000	250,000
100-150-49100-26004	TRANSFERS IN					30,000
100-150-49100-26005	TRANSFERS IN					11,667
100-150-49100-26006	TRANSFERS IN					5,000
100-150-49100-26026	TRANSFERS IN					49,500
100-150-49210	LAND OR PROPERTY SALES	2,851	1,467	4,600	5,000	
TOTAL ESTIMATED REVENUES		3,378,364	3,677,938	4,641,750	5,373,815	2,373,423

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 150 - PARKS						
APPROPRIATIONS						
100-150-51100	SALARIES AND WAGES	779,874	797,419	707,006	792,170	788,070
100-150-51100-20045	CAPITAL-NEW CONSTRUCTION	363				
100-150-51200	OVERTIME	23,668	37,005	34,871	40,000	26,830
100-150-51300	TEMPORARY AND SEASONAL	42,562	38,283	36,670	45,000	32,793
100-150-52100	SOCIAL SECURITY	60,139	62,089	57,640	67,110	64,850
100-150-52100-20045	SOCIAL SECURITY	27				
100-150-52200	GROUP INSURANCE	142,571	161,401	152,590	165,750	181,170
100-150-52200-20045	GROUP INSURANCE	52				
100-150-52300	RETIREMENT	38,048	47,944	40,858	50,000	48,900
100-150-52300-20045	RETIREMENT	22				
100-150-52600	WORKERS' COMPENSATION	7,268				
100-150-52700	TRAINING AND TUITION	2,241	2,447	3,084	2,200	3,235
100-150-52710	EMPLOYEE RECRUITMENT/RETENTION	8,963	4,734	4,580	19,500	19,500
100-150-52800	UNIFORMS	2,757	1,852	1,240	2,500	2,500
100-150-53200	PROFESSIONAL SERVICES	4,948	4,913	4,721	5,000	5,000
100-150-53400	COMPUTER SUPPORT/MAINT	14,098	12,885	15,079	14,980	17,150
100-150-54310	BUILDING MAINTENANCE	36,465	28,135	28,899	41,000	46,000
100-150-54320	EQUIPMENT MAINTENANCE	27,410	24,276	25,798	23,000	30,000
100-150-54330	VEHICLE MAINTENANCE	1,929	5,412	7,446	8,000	9,500
100-150-54490	IRRIGATION MAINTENANCE	5,832	1,660	4,507	6,000	6,500
100-150-54520	EQUIPMENT RENTAL/PURCHASE	9,506	15,733	23,679	18,425	21,225
100-150-55200	INSURANCE	72,835	93,180	115,069	93,180	115,000
100-150-55210	CLAIMS AND SETTLEMENTS	3,368			1,000	
100-150-55400	ADVERTISING AND PROMOTION		2,132	2,415	1,000	2,000
100-150-55900	MISCELLANEOUS	925	1,310	1,350	1,000	1,000
100-150-55910	OVER/SHORT	(71)				
100-150-55920	MISC FEES			39	50	
100-150-55930	REFUNDS	60			50	
100-150-56010	SUPPLIES	25,437	21,383	14,800	17,000	20,000
100-150-56020	OFFICE SUPPLIES	655	708	328	300	300
100-150-56040	POSTAGE AND FREIGHT	46	155	15	100	100
100-150-56050	FUEL	31,224	30,780	22,332	25,000	25,000
100-150-56070	FERTILIZER		1,169	5,004	1,000	1,000
100-150-56080	PLANTS SOD SEED FLOWERS	4,452	4,111	5,108	5,000	5,000
100-150-56190	PERSONAL PROTECTIVE SUPP		294		1,000	1,000
100-150-56210	NATURAL GAS	2,814	2,069	2,213	3,000	3,000
100-150-56220	ELECTRICITY	44,208	46,624	48,829	50,000	52,500
100-150-56230	WATER AND SEWER	46,007	28,409	18,617	35,000	35,000
100-150-56240	TELEPHONE	3,628	2,994	1,544	3,500	3,500
100-150-56250	REFUSE	4,605	5,079	3,845	4,000	4,000
100-150-56300	FOOD COSTS	10,222	15,672	9,601	20,000	10,000
100-150-56400	PROGRAMS	65,924	63,902	39,074	41,000	41,000
100-150-56400-SQURE	PROGRAMS	3,480				
100-150-56650	MEMBERSHIP DUES			855		1,000
100-150-56690	SALES TAX REMITTANCE	700	886	303		300
100-150-57200	CAPITAL-LAND & BUILDINGS			482,007		
100-150-57200-21067	CAPITAL-LAND & BUILDINGS			9,160		
100-150-57200-23016	CAPITAL-LAND & BUILDINGS			965,958	1,150,000	
100-150-57200-23046	CAPITAL-LAND & BUILDINGS			335,055	500,000	
100-150-57200-24015	CAPITAL-LAND & BUILDINGS			279,963	285,000	
100-150-57200-24030	CAPITAL-LAND & BUILDINGS			342,884	350,000	
100-150-57200-25034	CAPITAL-LAND & BUILDINGS			60,335	100,000	
100-150-57200-25038	CAPITAL-LAND & BUILDINGS				500,000	500,000
100-150-57200-26004	CAPITAL-LAND & BUILDINGS					30,000
100-150-57200-26005	CAPITAL-LAND & BUILDINGS					35,000

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 150 - PARKS						
APPROPRIATIONS						
100-150-57200-26006	CAPITAL-LAND & BUILDINGS					30,000
100-150-57200-26026	CAPITAL-LAND & BUILDINGS					49,500
100-150-57300-20047	CAPITAL-NEW CONSTRUCTION					80,000
100-150-57300-23012	CAPITAL-NEW CONSTRUCTION			42,685	190,000	
100-150-57510-24014	CAPITAL-EQUIPMENT			1,434	25,000	25,000
100-150-57510-25008	CAPITAL-EQUIPMENT				25,000	
100-150-57510-25009	CAPITAL-EQUIPMENT			88,142	96,000	
100-150-57510-25010	CAPITAL-EQUIPMENT			22,079	25,000	
100-150-57520-25007	CAPITAL-VEHICLES			174,605	175,000	
100-150-57950	DEPRECIATION	641,421	775,009			
TOTAL APPROPRIATIONS		<u>2,170,683</u>	<u>2,342,054</u>	<u>4,244,316</u>	<u>5,023,815</u>	<u>2,373,423</u>
NET OF REVENUES/APPROPRIATIONS - 150 - PARKS		<u>1,207,681</u>	<u>1,335,884</u>	<u>397,434</u>	<u>350,000</u>	

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 151 - PAWNEE PLUNGE WATER PARK						
ESTIMATED REVENUES						
100-151-44717	PASSES	73,659	57,660	50,710	65,000	52,500
100-151-44720	ADMISSIONS	321,128	321,120	313,279	250,000	318,000
100-151-44721	SWIMMING LESSONS		(60)			
100-151-44725	UNIFORMS	4,775	2,305	2,964	4,500	4,500
100-151-44726	FLOW RIDER ADMISSIONS	13,320	12,811	11,855	10,000	12,000
100-151-44727	PROGRAMS	375	75		1,000	500
100-151-44729	MERCH/MISC SALES	523	1,484	1,906	500	1,500
100-151-44739	TAXABLE CONCESSIONS	78,404	54,306	53,605	60,000	55,000
100-151-44740	CONCESSIONS	47,190	61,252	60,225	52,000	65,000
100-151-45310	BUILDING RENTALS	4,496	19,775	6,890	5,000	5,000
100-151-45320	EQUIPMENT RENTALS	920	982	404	1,000	1,000
100-151-47500	DONATIONS	150				
100-151-48000	MISCELLANEOUS REVENUE	446	268	451	500	500
100-151-49100	TRANSFERS IN	324,231	287,201	286,610	311,720	292,470
100-151-49100-21049	TRANSFERS IN	77,113				
100-151-49100-22019	TRANSFERS IN		31,451			
100-151-49100-25011	TRANSFERS IN			65,333	66,000	45,000
TOTAL ESTIMATED REVENUES		946,730	850,630	854,232	827,220	852,970

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 151 - PAWNEE PLUNGE WATER PARK						
APPROPRIATIONS						
100-151-51100	SALARIES AND WAGES	106,485	103,799	103,260	103,180	110,510
100-151-51200	OVERTIME	17,274	13,491	13,297	16,000	16,320
100-151-51300	TEMPORARY AND SEASONAL	370,954	335,570	315,320	270,000	306,000
100-151-52100	SOCIAL SECURITY	37,682	34,200	32,621	29,780	33,110
100-151-52200	GROUP INSURANCE	25,757	33,859	32,902	34,620	38,480
100-151-52300	RETIREMENT	5,790	6,353	6,120	7,150	7,610
100-151-52600	WORKERS' COMPENSATION	481				
100-151-52700	TRAINING AND TUITION	5,162	63	1,145	2,000	2,500
100-151-52710	EMPLOYEE RECRUITMENT/RETENTION	6,669	5,110	8,101	5,000	5,000
100-151-52800	UNIFORMS	11,051	3,955	3,523	5,000	5,000
100-151-53200	PROFESSIONAL SERVICES	1,112	1,121	9,429	2,500	2,500
100-151-53400	COMPUTER SUPPORT/MAINT	4,574	12,566	12,015	10,640	10,640
100-151-54310	BUILDING MAINTENANCE	7,378	13,797	9,534	20,000	15,000
100-151-54320	EQUIPMENT MAINTENANCE	13,324	16,985	9,973	10,000	10,000
100-151-54330	VEHICLE MAINTENANCE		312	60		
100-151-54520	EQUIPMENT RENTAL/PURCHASE	4,347	25,700	14,340	14,000	26,500
100-151-55200	INSURANCE	17,474	21,771	15,357	21,800	16,000
100-151-55400	ADVERTISING AND PROMOTION			3,000		3,000
100-151-55900	MISCELLANEOUS	513			100	100
100-151-55910	OVER/SHORT	(200)	(148)	23	100	100
100-151-55920	MISC FEES	14,655	22,163	30,801	2,750	20,000
100-151-55930	REFUNDS			172		
100-151-56010	SUPPLIES	4,288	2,021	4,687	4,500	4,500
100-151-56020	OFFICE SUPPLIES	995	725	521	1,000	500
100-151-56030	CLEANING SUPPLIES/SERVICE	1,776	4,489	3,563	2,500	4,000
100-151-56060	CHEMICALS	38,694	35,639	39,120	25,000	35,000
100-151-56090	SMALL TOOLS	99	123		100	100
100-151-56130	SUPPLIES FOR RESALE	239	905	2,057	500	1,000
100-151-56190	PERSONAL PROTECTIVE SUPP	47				
100-151-56210	NATURAL GAS	13,422	14,405	14,029	25,000	17,500
100-151-56220	ELECTRICITY	45,407	48,691	39,539	42,000	42,000
100-151-56230	WATER AND SEWER	12,665	2,288	5,577	7,500	7,500
100-151-56240	TELEPHONE	1,338	1,346	1,406	1,500	1,500
100-151-56250	REFUSE	15				
100-151-56300	FOOD COSTS	72,489	57,495	52,319	65,000	45,000
100-151-56400	PROGRAMS	1,000	571	163	1,000	1,000
100-151-56690	SALES TAX REMITTANCE	34,023	31,263	26,070	31,000	20,000
100-151-57200-25011	CAPITAL-LAND & BUILDINGS			65,333	66,000	45,000
100-151-57950	DEPRECIATION	482,446	467,495			
TOTAL APPROPRIATIONS		1,359,425	1,318,123	875,377	827,220	852,970
NET OF REVENUES/APPROPRIATIONS - 151 - PAWNEE PLUNGE WA'		(412,695)	(467,493)	(21,145)		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 152 - AQUATIC CENTER POOL						
ESTIMATED REVENUES						
100-152-43710	LOCAL GRANTS	8,953				
100-152-44717	PASSES	23,114	18,193	13,467	18,000	18,000
100-152-44720	ADMISSIONS	14,785	12,511	9,559	10,000	10,000
100-152-44721	SWIMMING LESSONS	48,308	32,242	17,762	25,000	25,000
100-152-44722	WATERCISE & THERAPY		40			
100-152-44724	LIFEGUARD/WSI CLASSES	8,760	8,953	9,336	8,500	9,000
100-152-44725	UNIFORMS	306	1,949	1,193	1,500	1,500
100-152-44727	PROGRAMS	5,967	5,322	7,685	5,000	6,000
100-152-44729	MERCH/MISC SALES	265	1,408	2,090	500	2,000
100-152-44740	CONCESSIONS		1,421	1,751		2,000
100-152-45310	BUILDING RENTALS	21,876	5,619	3,635	20,000	5,000
100-152-45320	EQUIPMENT RENTALS	313		102	500	500
100-152-48000	MISCELLANEOUS REVENUE		318		200	200
100-152-49100	TRANSFERS IN	309,652	348,457	371,479	369,055	415,237
100-152-49100-21041	TRANSFERS IN	11,315				
100-152-49100-24017	TRANSFERS IN			11,578	78,000	
100-152-49100-24033	TRANSFERS IN		15,326			
100-152-49100-25012	TRANSFERS IN				17,000	
TOTAL ESTIMATED REVENUES		453,614	451,759	449,637	553,255	494,437

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 152 - AQUATIC CENTER POOL						
APPROPRIATIONS						
100-152-51100	SALARIES AND WAGES	112,962	110,315	108,315	108,550	116,100
100-152-51200	OVERTIME	4,393	4,499	16,764	4,200	17,808
100-152-51300	TEMPORARY AND SEASONAL	117,100	116,622	86,483	119,000	109,160
100-152-52100	SOCIAL SECURITY	17,580	17,244	15,811	17,730	18,595
100-152-52200	GROUP INSURANCE	28,305	36,621	35,310	37,470	41,404
100-152-52300	RETIREMENT	6,121	6,773	6,470	6,765	8,030
100-152-52500	UNEMPLOYMENT	12,740				
100-152-52700	TRAINING AND TUITION	2,803	7,337	4,081	3,500	5,000
100-152-52710	EMPLOYEE RECRUITMENT/RETENTION	521	215	194	500	500
100-152-52800	UNIFORMS	1,547	887	380	500	500
100-152-53200	PROFESSIONAL SERVICES	1,976	2,536	4,260	3,270	4,500
100-152-53400	COMPUTER SUPPORT/MAINT	3,336	10,641	12,190	12,710	25,390
100-152-54310	BUILDING MAINTENANCE	21,014	12,463	4,223	15,000	15,000
100-152-54320	EQUIPMENT MAINTENANCE	3,893	16,032	34,361	12,500	12,500
100-152-54510	BUILDING RENTAL/LEASE	1	451			
100-152-54520	EQUIPMENT RENTAL/PURCHASE	904	2,361	278	2,000	2,000
100-152-55200	INSURANCE	3,595	4,756	14,281	4,760	15,000
100-152-55900	MISCELLANEOUS	1,489	1,450	1,300	100	1,450
100-152-55910	OVER/SHORT	(15)	(27)	(30)	100	100
100-152-55920	MISC FEES	1,406	2,639	3,042	3,000	4,000
100-152-55930	REFUNDS				100	100
100-152-56010	SUPPLIES	1,748		538	1,500	1,500
100-152-56020	OFFICE SUPPLIES	733	469	620	500	500
100-152-56030	CLEANING SUPPLIES/SERVICE	1,173	1,659	1,479	1,200	1,750
100-152-56040	POSTAGE AND FREIGHT	2			50	50
100-152-56060	CHEMICALS	4,932	15,818	2,830	5,500	5,500
100-152-56090	SMALL TOOLS		271	51	500	500
100-152-56130	SUPPLIES FOR RESALE		150			
100-152-56200	TEACHING SUPPLIES	313	45		1,000	1,000
100-152-56210	NATURAL GAS	27,810	16,229	18,715	35,000	25,000
100-152-56220	ELECTRICITY	51,987	52,833	35,046	50,000	50,000
100-152-56230	WATER AND SEWER	4,930	4,499	2,167	5,000	5,000
100-152-56240	TELEPHONE	1,484	1,497	1,510	1,250	1,750
100-152-56300	FOOD COSTS		375	527	500	750
100-152-56400	PROGRAMS	2,035	773	408	1,500	1,000
100-152-56690	SALES TAX REMITTANCE	3,956	3,325	2,475	3,000	3,000
100-152-57510-24017	CAPITAL-EQUIPMENT			11,578	78,000	
100-152-57510-25012	CAPITAL-EQUIPMENT				17,000	
100-152-57950	DEPRECIATION	82,920	72,847			
TOTAL APPROPRIATIONS		525,694	524,605	425,657	553,255	494,437
NET OF REVENUES/APPROPRIATIONS - 152 - AQUATIC CENTER POOL		(72,080)	(72,846)	23,980		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 155 - VAN BERG GOLF COURSE						
ESTIMATED REVENUES						
100-155-41320	CITY & STATE SALES TAX	14,754	15,347	13,661	14,000	15,000
100-155-41340	SALES TAX FROM GOLF PRO	1,616	1,511	530	1,500	1,500
100-155-44710	CART RENTALS	79,254	87,050	76,866	65,000	81,000
100-155-44711	PULL CART RENTALS	487	151	350	500	500
100-155-44713	FOOTGOLF	415	517	467	500	500
100-155-44715	GREEN FEES	105,672	108,667	91,762	85,000	105,000
100-155-44716	PUNCH CARDS	3,347	3,185	2,979	4,000	4,000
100-155-44717	PASSES	21,600	21,468	23,431	25,000	25,000
100-155-44740	CONCESSIONS	41			500	
100-155-44742	LIQUOR REVENUE	12,630	17,104	15,066	13,000	17,000
100-155-44750	GOLF SIMULATOR FEES			76		
100-155-48000	MISCELLANEOUS REVENUE	950		27,925	1,000	1,000
100-155-49100	TRANSFERS IN				65,340	76,642
100-155-49100-23017	TRANSFERS IN		82,925	13,949	27,000	
100-155-49100-23018	TRANSFERS IN	52,890	60,000			
100-155-49100-26007	TRANSFERS IN					35,000
TOTAL ESTIMATED REVENUES		293,656	397,925	267,062	302,340	362,142

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 155 - VAN BERG GOLF COURSE						
APPROPRIATIONS						
100-155-51100	SALARIES AND WAGES	39,430	79,077	101,549	85,430	93,520
100-155-51200	OVERTIME	1,045	777	937	800	816
100-155-51300	TEMPORARY AND SEASONAL	32,641	22,140	18,700	25,000	26,316
100-155-52100	SOCIAL SECURITY	6,240	7,433	9,034	8,510	9,230
100-155-52200	GROUP INSURANCE	20,356	19,705	21,854	20,470	24,900
100-155-52300	RETIREMENT	2,833	4,652	5,724	5,130	5,660
100-155-52700	TRAINING AND TUITION	230		16	200	200
100-155-52710	EMPLOYEE RECRUITMENT/RETENTION	576	116	94	500	500
100-155-53400	COMPUTER SUPPORT/MAINT	4	84	694	1,000	1,000
100-155-53500	COMMISSION ON CARTS	15,274	17,433	12,326	11,000	17,000
100-155-53510	COMMISSION ON LIQUOR	9,336	12,451	4,595	8,000	9,500
100-155-53520	CONTRACT SERVICES	27,279	28,436	26,275	30,000	30,000
100-155-53530	COMMISSION ON GREEN FEES	13,083	14,046	9,621	12,500	13,000
100-155-53540	COMMISSION ON PASSES	2,700	2,684	2,919	2,750	3,000
100-155-53545	COMMISSION ON GOLF SIMULATOR			9		
100-155-54310	BUILDING MAINTENANCE	2,194	1,564	5,472	3,500	3,500
100-155-54320	EQUIPMENT MAINTENANCE	9,067	8,716	6,805	8,000	10,000
100-155-54330	VEHICLE MAINTENANCE	195	276	362	500	500
100-155-54350	GOLF CART/COURSE MAINT	7,423	7,500	2,643	7,500	7,500
100-155-54490	IRRIGATION MAINTENANCE	2,834	2,403	2,257	2,500	3,000
100-155-54520	EQUIPMENT RENTAL/PURCHASE	2,040	2,100	5,228	2,000	2,500
100-155-55200	INSURANCE	4,832	4,722	1,992	4,300	2,000
100-155-55900	MISCELLANEOUS				200	200
100-155-55920	MISC FEES	897	1,304	1,558	1,000	2,000
100-155-56010	SUPPLIES	3,296	2,464	2,143	2,000	2,500
100-155-56020	OFFICE SUPPLIES	9		8	50	50
100-155-56050	FUEL	5,466	5,670	3,553	7,500	5,000
100-155-56060	CHEMICALS	12,082	11,947	10,980	12,000	12,000
100-155-56070	FERTILIZER	5,157	6,000	5,869	6,000	6,000
100-155-56080	PLANTS SOD SEED FLOWERS	450	500	541	500	500
100-155-56110	PRO-SHOP SUPPLIES	347	1,513	1,638	750	1,500
100-155-56190	PERSONAL PROTECTIVE SUPP				500	500
100-155-56210	NATURAL GAS	1,118	1,818	2,651	2,000	3,000
100-155-56220	ELECTRICITY	13,532	10,055	8,754	12,000	12,000
100-155-56230	WATER AND SEWER	781	698	406	4,000	4,000
100-155-56240	TELEPHONE	383	303	386	450	450
100-155-56650	MEMBERSHIP DUES			77	300	300
100-155-56690	SALES TAX REMITTANCE	15,919	16,737	12,116	13,500	13,500
100-155-57200-23017	CAPITAL-LAND & BUILDINGS			13,949	27,000	
100-155-57200-26007	CAPITAL-LAND & BUILDINGS					35,000
100-155-57950	DEPRECIATION	23,933	29,933			
TOTAL APPROPRIATIONS		282,982	325,257	303,735	329,340	362,142
NET OF REVENUES/APPROPRIATIONS - 155 - VAN BERG GOLF COI		10,674	72,668	(36,673)	(27,000)	

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 156 - QUAIL RUN GOLF COURSE						
ESTIMATED REVENUES						
100-156-41320	CITY & STATE SALES TAX	35,054	41,345	40,663	35,000	45,000
100-156-41340	SALES TAX FROM GOLF PRO	12,204	9,948	5,540	10,000	10,000
100-156-43102	FEDERAL GRANTS		506,755			
100-156-44129	MANAGER COMPENSATION FEES		22,215	6,243	23,000	15,000
100-156-44710	CART RENTALS	161,050	207,502	198,717	182,000	225,000
100-156-44711	PULL CART RENTALS	756	185	4,454	500	5,000
100-156-44715	GREEN FEES	201,963	243,438	228,269	190,000	270,000
100-156-44716	PUNCH CARDS	15,068	18,050	18,419	20,000	20,000
100-156-44717	PASSES	122,403	121,654	134,103	122,500	130,000
100-156-44740	CONCESSIONS	439				
100-156-44741	DRIVING RANGE	258				
100-156-44742	LIQUOR REVENUE	99,082	85,111	73,580	60,000	80,000
100-156-44745	PRO SHOP REVENUE	31,871				
100-156-48000	MISCELLANEOUS REVENUE	446	6,890		500	500
100-156-49100	TRANSFERS IN				147,964	105,420
100-156-49100-23019	TRANSFERS IN	7,350				
100-156-49100-23020	TRANSFERS IN	76,082				
100-156-49100-24019	TRANSFERS IN		88,018			
100-156-49100-25013	TRANSFERS IN			11,870	12,000	
100-156-49100-25014	TRANSFERS IN			16,000	24,000	
100-156-49100-25040	TRANSFERS IN				90,000	
100-156-49100-25041	TRANSFERS IN			27,334	30,000	
100-156-49100-26008	TRANSFERS IN					115,000
100-156-49210	LAND OR PROPERTY SALES			17,300		
TOTAL ESTIMATED REVENUES		764,026	1,351,111	782,492	947,464	1,020,920

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 156 - QUAIL RUN GOLF COURSE						
APPROPRIATIONS						
100-156-51100	SALARIES AND WAGES	184,589	158,586	158,726	160,000	179,570
100-156-51100-FEMA1	SALARIES AND WAGES	117				
100-156-51200	OVERTIME	1,026	1,136	1,617	900	2,000
100-156-51300	TEMPORARY AND SEASONAL	74,238	91,141	84,018	76,830	89,100
100-156-52100	SOCIAL SECURITY	18,665	17,856	18,001	18,190	20,710
100-156-52100-FEMA1	SOCIAL SECURITY	9				
100-156-52200	GROUP INSURANCE	47,861	55,913	48,162	57,590	58,040
100-156-52200-FEMA1	GROUP INSURANCE	28				
100-156-52300	RETIREMENT	9,149	9,116	8,732	9,654	11,000
100-156-52300-FEMA1	RETIREMENT	7				
100-156-52600	WORKERS' COMPENSATION	(344)			2,000	
100-156-52700	TRAINING AND TUITION	570	1,062	933	1,000	1,000
100-156-52710	EMPLOYEE RECRUITMENT/RETENTION	997	1,135	2,204	1,500	2,000
100-156-53200	PROFESSIONAL SERVICES	1,186		696	500	500
100-156-53400	COMPUTER SUPPORT/MAINT	5,833	10,320	9,429	10,000	11,000
100-156-53500	COMMISSION ON CARTS	32,044	42,028	34,104	30,000	40,000
100-156-53510	COMMISSION ON LIQUOR	77,115	66,356	62,106	34,000	60,000
100-156-53520	CONTRACT SERVICES	55,377	57,732	53,320	63,000	63,000
100-156-53530	COMMISSION ON GREEN FEES	26,716	32,686	25,539	18,500	27,500
100-156-53540	COMMISSION ON PASSES	15,300	15,207	16,705	15,000	17,000
100-156-54310	BUILDING MAINTENANCE	14,034	12,303	12,489	8,000	13,000
100-156-54320	EQUIPMENT MAINTENANCE	38,708	41,429	32,561	35,000	40,000
100-156-54330	VEHICLE MAINTENANCE	972	1,172	1,108	1,000	1,000
100-156-54350	GOLF CART/COURSE MAINT	17,805	24,101	24,009	20,000	25,000
100-156-54490	IRRIGATION MAINTENANCE	14,972	18,983	16,692	20,000	20,000
100-156-54510	BUILDING RENTAL/LEASE	1		(1)		
100-156-54520	EQUIPMENT RENTAL/PURCHASE	14,730	10,589	12,130	2,500	15,000
100-156-55200	INSURANCE	6,692	10,106	15,799	8,800	15,000
100-156-55400	ADVERTISING AND PROMOTION	4,432	3,443	2,945	5,000	5,000
100-156-55900	MISCELLANEOUS			869	500	500
100-156-55920	MISC FEES	51,661	26,293	22,922	15,500	20,000
100-156-56010	SUPPLIES	8,440	9,721	7,534	6,500	7,000
100-156-56020	OFFICE SUPPLIES	192	297	90	250	250
100-156-56050	FUEL	25,292	22,758	17,831	30,000	25,000
100-156-56060	CHEMICALS	34,912	34,997	37,767	40,000	35,000
100-156-56070	FERTILIZER	11,339	9,798		10,000	10,000
100-156-56080	PLANTS SOD SEED FLOWERS	3,425	3,480	3,479	3,500	3,500
100-156-56110	PRO-SHOP SUPPLIES	5,202	5,295	7,275	3,500	3,500
100-156-56190	PERSONAL PROTECTIVE SUPP	34		155	500	500
100-156-56210	NATURAL GAS	3,371	1,790	1,644	4,000	3,000
100-156-56220	ELECTRICITY	22,902	31,905	27,665	34,000	34,000
100-156-56230	WATER AND SEWER	2,158	1,953	1,605	3,000	3,000
100-156-56240	TELEPHONE	3,181	3,122	2,351	3,000	3,000
100-156-56250	REFUSE	9	15	22	250	250
100-156-56650	MEMBERSHIP DUES	933		435	1,500	1,000
100-156-56690	SALES TAX REMITTANCE	46,748	52,996	44,755	36,500	40,000
100-156-57200-25040	CAPITAL-LAND & BUILDINGS				90,000	
100-156-57510-25013	CAPITAL-EQUIPMENT			11,870	12,000	
100-156-57510-25014	CAPITAL-EQUIPMENT			16,000	24,000	
100-156-57510-25041	CAPITAL-EQUIPMENT			27,334	30,000	
100-156-57510-26008	CAPITAL-EQUIPMENT					115,000
100-156-57950	DEPRECIATION	177,827	181,519			
100-156-58100	TRANSFERS OUT		506,755			
TOTAL APPROPRIATIONS		1,060,455	1,575,094	873,627	947,464	1,020,920

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 156 - QUAIL RUN GOLF COURSE						
NET OF REVENUES/APPROPRIATIONS - 156 - QUAIL RUN GOLF CO		(296,429)	(223,983)	(91,135)		
ESTIMATED REVENUES - FUND 100		36,916,239	27,979,529	24,949,012	41,591,512	40,569,577
APPROPRIATIONS - FUND 100		21,796,548	25,636,274	25,527,812	40,977,801	40,036,103
NET OF REVENUES/APPROPRIATIONS - FUND 100		15,119,691	2,343,255	(578,800)	613,711	533,474
BEGINNING FUND BALANCE		68,177,731	83,154,414	85,596,293	85,596,293	85,017,493
FUND BALANCE ADJUSTMENTS		(143,007)	98,622			
ENDING FUND BALANCE		83,154,415	85,596,291	85,017,493	86,210,004	85,550,967

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 160 - PLATTE CO LIBRARY SERVICE						
ESTIMATED REVENUES						
160-160-46100	INTEREST	2,029				
TOTAL ESTIMATED REVENUES		2,029				

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 160 - PLATTE CO LIBRARY SERVICE						
APPROPRIATIONS						
160-160-57950	DEPRECIATION	122				
TOTAL APPROPRIATIONS		122				
NET OF REVENUES/APPROPRIATIONS - 160 - PLATTE CO LIBRAR		1,907				
ESTIMATED REVENUES - FUND 160		2,029				
APPROPRIATIONS - FUND 160		122				
NET OF REVENUES/APPROPRIATIONS - FUND 160		1,907				
BEGINNING FUND BALANCE		93,161	95,068			
FUND BALANCE ADJUSTMENTS		1	(95,068)			
ENDING FUND BALANCE		95,069				

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 175 - ARP ACT FUNDS						
ESTIMATED REVENUES						
175-175-43102	FEDERAL GRANTS	3,419,634				
175-175-46100	INTEREST	100,365	35,938			
TOTAL ESTIMATED REVENUES		3,519,999	35,938			

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 175 - ARP ACT FUNDS						
APPROPRIATIONS						
175-175-58100	TRANSFERS OUT	3,419,634	883,468			
TOTAL APPROPRIATIONS		3,419,634	883,468			
NET OF REVENUES/APPROPRIATIONS - 175 - ARP ACT FUNDS		100,365	(847,530)			
ESTIMATED REVENUES - FUND 175		3,519,999	35,938			
APPROPRIATIONS - FUND 175		3,419,634	883,468			
NET OF REVENUES/APPROPRIATIONS - FUND 175		100,365	(847,530)			
BEGINNING FUND BALANCE		13,251	113,615			
FUND BALANCE ADJUSTMENTS			733,914			
ENDING FUND BALANCE		113,616	(1)			

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 189 - PERPETUAL CARE						
ESTIMATED REVENUES						
189-189-46100	INTEREST	2,187	3,438	2,963	3,150	3,350
TOTAL ESTIMATED REVENUES		2,187	3,438	2,963	3,150	3,350
NET OF REVENUES/APPROPRIATIONS - 189 - PERPETUAL CARE		2,187	3,438	2,963	3,150	3,350
ESTIMATED REVENUES - FUND 189		2,187	3,438	2,963	3,150	3,350
APPROPRIATIONS - FUND 189						
NET OF REVENUES/APPROPRIATIONS - FUND 189		2,187	3,438	2,963	3,150	3,350
BEGINNING FUND BALANCE		80,011	82,198	85,636	85,636	88,599
ENDING FUND BALANCE		82,198	85,636	88,599	88,786	91,949

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 200 - STREETS						
ESTIMATED REVENUES						
200-200-42136	OTHER PERMITS			413		
200-200-43102	FEDERAL GRANTS	51,576	51,576	51,576	1,650,000	230,000
200-200-43410	STATE GRANTS					230,000
200-200-43540	MOTOR VEHICLE FUEL TAX	3,263,435	3,408,986	3,154,185	3,551,312	3,447,412
200-200-43550	MOTOR VEHICLE FEES	221,220	243,191	230,865	220,000	230,865
200-200-43560	NEBR FED FUNDS PURCHASE	601,174	598,716	563,453	563,450	582,759
200-200-43710-20077	LOCAL GRANTS	50,000	50,000			
200-200-43710-25025	LOCAL GRANTS			16,574		
200-200-44150	FUEL	89,543	92,204	69,774	89,000	89,000
200-200-45330	CONCRETE CUTS	38				
200-200-45510	SPECIAL ASSESS PRINCIPAL	860,824	35,364	603,455	50,000	100,000
200-200-45515	SPECIAL ASSESS INTEREST	21,939	26,351	21,895	25,000	25,000
200-200-46100	INTEREST	53,567	15,920	1,042	40,000	15,000
200-200-48000	MISCELLANEOUS REVENUE	3,494	29,665	70,194	30,000	30,000
200-200-48100	REFUNDS	2,707	36,231	8,328	2,000	2,000
200-200-48200	MAINTENANCE REVENUE				500	
200-200-49100	TRANSFERS IN	340,000	340,000	311,667	340,000	340,000
200-200-49100-20070	TRANSFERS IN	283,840	215,742			300,000
200-200-49100-20071	TRANSFERS IN	1,747,763				
200-200-49100-20075	TRANSFERS IN	27,223	46,200			60,000
200-200-49100-20076	TRANSFERS IN	1,953,686				
200-200-49100-21011	TRANSFERS IN	51,923				
200-200-49100-21019	TRANSFERS IN	14,470				
200-200-49100-21021	TRANSFERS IN			18,000	20,000	
200-200-49100-21077	TRANSFERS IN	146,851				
200-200-49100-22022	TRANSFERS IN	90,965		4,492	300,000	150,000
200-200-49100-22023	TRANSFERS IN					125,000
200-200-49100-23021	TRANSFERS IN	49,902				
200-200-49100-23022	TRANSFERS IN		300,000			
200-200-49100-23027	TRANSFERS IN	345,100				
200-200-49100-23028	TRANSFERS IN	8,275				
200-200-49100-24021	TRANSFERS IN		29,482			
200-200-49100-24022	TRANSFERS IN		64,874			
200-200-49100-24023	TRANSFERS IN		13,198			
200-200-49100-24024	TRANSFERS IN		45,864			
200-200-49100-25015	TRANSFERS IN			15,210	20,000	
200-200-49100-25016	TRANSFERS IN			14,993	19,000	
200-200-49100-25017	TRANSFERS IN			15,773	26,000	
200-200-49100-25018	TRANSFERS IN			5,765	6,500	
200-200-49100-25019	TRANSFERS IN			19,753	20,000	
200-200-49100-25020	TRANSFERS IN			58,349	80,000	
200-200-49100-25021	TRANSFERS IN			123,811	140,000	20,000
200-200-49100-25022	TRANSFERS IN			11,185	12,000	
200-200-49100-25023	TRANSFERS IN			48,983	52,000	
200-200-49100-25024	TRANSFERS IN			175,860	100,000	
200-200-49100-25026	TRANSFERS IN					200,000
200-200-49100-25032	TRANSFERS IN			125	1,000,000	
200-200-49100-25035	TRANSFERS IN			26,900	150,000	329,829
200-200-49100-26009	TRANSFERS IN					90,000
200-200-49100-26010	TRANSFERS IN					500,000
200-200-49100-26011	TRANSFERS IN					300,000
200-200-49100-26023	TRANSFERS IN					33,000
200-200-49100-26025	TRANSFERS IN					330,000
200-200-49210	LAND OR PROPERTY SALES	24,759	208	695		

BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 200 STREETS/ENGINEERING
Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 200 - STREETS						
ESTIMATED REVENUES						
TOTAL ESTIMATED REVENUES		10,304,274	5,643,772	5,643,315	8,506,762	7,759,865

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 200 - STREETS						
APPROPRIATIONS						
200-200-51100	SALARIES AND WAGES	1,240,819	1,304,340	1,233,731	1,339,420	1,369,220
200-200-51200	OVERTIME	10,021	14,893	12,297	18,000	16,810
200-200-51300	TEMPORARY AND SEASONAL	4,637		10,262	5,000	5,100
200-200-52100	SOCIAL SECURITY	91,542	95,375	92,208	104,230	106,420
200-200-52200	GROUP INSURANCE	330,912	333,823	295,349	347,100	351,620
200-200-52300	RETIREMENT	61,902	78,153	71,314	81,450	83,160
200-200-52500	UNEMPLOYMENT				1,000	
200-200-52600	WORKERS' COMPENSATION	7,075				
200-200-52700	TRAINING AND TUITION	4,702	1,319	3,798	2,500	2,500
200-200-52710	EMPLOYEE RECRUITMENT/RETENTION	2,584	459	2,485	3,000	3,000
200-200-52800	UNIFORMS	12,181	11,505	12,484	13,500	13,500
200-200-53200	PROFESSIONAL SERVICES	1,507	1,257	1,567	3,000	3,000
200-200-53400	COMPUTER SUPPORT/MAINT	28,006	16,595	6,123	18,000	18,000
200-200-54310	BUILDING MAINTENANCE	7,978	13,485	9,584	11,000	11,000
200-200-54310-20065	BUILDING MAINTENANCE	171,120	164,618			
200-200-54320	EQUIPMENT MAINTENANCE	78,737	76,342	77,553	83,000	83,000
200-200-54330	VEHICLE MAINTENANCE	19,338	28,942	28,713	25,000	30,000
200-200-54450	STREET MAINTENANCE	54,535	55,520	27,930	78,000	70,000
200-200-54460	LAND MAINTENANCE	1,522	18,248	16,773	30,000	30,000
200-200-54520	EQUIPMENT RENTAL/PURCHASE	2,553	10,696		16,000	16,000
200-200-55200	INSURANCE	61,581	69,717	81,771	69,720	82,000
200-200-55210	CLAIMS AND SETTLEMENTS	1,000	35,356	9,846	3,000	10,000
200-200-55900	MISCELLANEOUS			204	500	500
200-200-55930	REFUNDS	31				
200-200-56010	SUPPLIES	113,010	111,565	107,400	120,000	120,000
200-200-56020	OFFICE SUPPLIES	574	796	1,056	1,250	1,250
200-200-56040	POSTAGE AND FREIGHT	137	135		100	100
200-200-56050	FUEL	164,733	178,832	129,645	168,000	150,000
200-200-56090	SMALL TOOLS	2,265	1,629	914	2,250	2,250
200-200-56120	TRAFFIC SIGNS	29,148	26,172	12,512	30,000	30,000
200-200-56190	PERSONAL PROTECTIVE SUPP	2,137	1,289	581	3,000	3,000
200-200-56210	NATURAL GAS	10,297	5,987	7,494	12,000	12,000
200-200-56220	ELECTRICITY	389,384	395,617	314,571	395,000	395,000
200-200-56230	WATER AND SEWER	2,295	1,956	1,575	2,000	2,000
200-200-56240	TELEPHONE	2,558	2,385	2,189	2,500	2,500
200-200-56250	REFUSE	26,925	21,014	13,910	25,000	25,000
200-200-56650	MEMBERSHIP DUES		368	331	500	500
200-200-57200-22022	CAPITAL-LAND & BUILDINGS			4,492	300,000	150,000
200-200-57200-22023	CAPITAL-LAND & BUILDINGS					125,000
200-200-57200-23022	CAPITAL-LAND & BUILDINGS			468,787	650,000	
200-200-57200-24021	CAPITAL-LAND & BUILDINGS			85,007	200,000	
200-200-57200-25025	CAPITAL-LAND & BUILDINGS				150,000	150,000
200-200-57200-25026	CAPITAL-LAND & BUILDINGS			3,734	200,000	200,000
200-200-57200-25032	CAPITAL-LAND & BUILDINGS			125	1,500,000	1,360,000
200-200-57200-25035	CAPITAL-LAND & BUILDINGS			26,900	150,000	1,000,000
200-200-57200-26009	CAPITAL-LAND & BUILDINGS					90,000
200-200-57200-26010	CAPITAL-LAND & BUILDINGS					500,000
200-200-57200-26011	CAPITAL-LAND & BUILDINGS					300,000
200-200-57300-20070	CAPITAL-NEW CONSTRUCTION			65,566	300,000	300,000
200-200-57300-20071	CAPITAL-NEW CONSTRUCTION			1,134,272	2,000,000	2,000,000
200-200-57300-20075	CAPITAL-NEW CONSTRUCTION			27,526	60,000	60,000
200-200-57300-20077	CAPITAL-NEW CONSTRUCTION					200,000
200-200-57300-25024	CAPITAL-NEW CONSTRUCTION			175,860	500,000	100,000
200-200-57510-21021	CAPITAL-EQUIPMENT			18,000	20,000	
200-200-57510-25015	CAPITAL-EQUIPMENT			15,210	20,000	

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 200 - STREETS						
APPROPRIATIONS						
200-200-57510-25016	CAPITAL-EQUIPMENT			14,993	19,000	
200-200-57510-25017	CAPITAL-EQUIPMENT			15,773	26,000	
200-200-57510-25018	CAPITAL-EQUIPMENT			5,765	6,500	
200-200-57510-25019	CAPITAL-EQUIPMENT			19,753	20,000	
200-200-57510-25020	CAPITAL-EQUIPMENT			58,349	80,000	
200-200-57510-25021	CAPITAL-EQUIPMENT			125,124	140,000	
200-200-57510-25022	CAPITAL-EQUIPMENT			11,185	12,000	
200-200-57510-25023	CAPITAL-EQUIPMENT			48,983	52,000	
200-200-57510-26023	CAPITAL-EQUIPMENT					33,000
200-200-57520-26025	CAPITAL-VEHICLES					330,000
200-200-57950	DEPRECIATION	3,403,728	3,511,205			
200-200-57990	LOSS ON DISPOSITION	433,585				
200-200-58100	TRANSFERS OUT			825,000	900,000	247,874
TOTAL APPROPRIATIONS		6,775,059	6,589,593	5,736,574	10,319,520	10,194,304
NET OF REVENUES/APPROPRIATIONS - 200 - STREETS		3,529,215	(945,821)	(93,259)	(1,812,758)	(2,434,439)

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 202 - MECHANICS SHOP						
ESTIMATED REVENUES						
200-202-48200	MAINTENANCE REVENUE	55,958	69,364	128,354	62,000	137,000
TOTAL ESTIMATED REVENUES		55,958	69,364	128,354	62,000	137,000

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 202 - MECHANICS SHOP						
APPROPRIATIONS						
200-202-51100	SALARIES AND WAGES	67,113	69,188	25,877	68,422	75,480
200-202-52100	SOCIAL SECURITY	5,080	5,237	1,881	5,030	5,775
200-202-52200	GROUP INSURANCE	9,620	9,621	6,595	9,900	11,000
200-202-52300	RETIREMENT	3,521	4,151	(1,547)	4,100	4,530
200-202-52700	TRAINING AND TUITION	1,356	120			3,500
200-202-52800	UNIFORMS	1,705	1,704	105		2,000
200-202-53400	COMPUTER SUPPORT/MAINT	3,680	2,948	5,190	8,000	8,000
200-202-54330	VEHICLE MAINTENANCE	315	222	242	500	500
200-202-56010	SUPPLIES	2,289	2,843	2,744	2,500	2,500
200-202-56090	SMALL TOOLS	5,505	5,223	4,586	5,000	6,500
200-202-56130	SUPPLIES FOR RESALE	47,562	80,156	76,606	82,500	84,000
TOTAL APPROPRIATIONS		147,746	181,413	122,279	185,952	203,785
NET OF REVENUES/APPROPRIATIONS - 202 - MECHANICS SHOP		(91,788)	(112,049)	6,075	(123,952)	(66,785)
ESTIMATED REVENUES - FUND 200		10,360,232	5,713,136	5,771,669	8,568,762	7,896,865
APPROPRIATIONS - FUND 200		6,922,805	6,771,006	5,858,853	10,505,472	10,398,089
NET OF REVENUES/APPROPRIATIONS - FUND 200		3,437,427	(1,057,870)	(87,184)	(1,936,710)	(2,501,224)
BEGINNING FUND BALANCE		85,892,668	89,057,439	87,999,568	87,999,568	87,912,384
FUND BALANCE ADJUSTMENTS		(272,654)				
ENDING FUND BALANCE		89,057,441	87,999,569	87,912,384	86,062,858	85,411,160

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 205 - AIRPORT						
ESTIMATED REVENUES						
205-205-43102	FEDERAL GRANTS	16,619	100,399	898,966	1,455,000	186,000
205-205-44150	FUEL	8,376	9,565	7,222	9,000	9,000
205-205-45310	BUILDING RENTALS	89,044	90,874	89,602	90,000	90,000
205-205-45315	AIRPORT FBO RENT	23,090	24,000	22,000	24,000	24,000
205-205-45325	LAND RENTALS	46,307	47,795	42,921	47,800	43,000
205-205-45327	AIRPORT LEASED LAND	14,089	14,089	19,891	14,090	19,900
205-205-46100	INTEREST	25,316	46,317	50,473	45,000	55,620
205-205-48000	MISCELLANEOUS REVENUE	7,588	12,991	418		
205-205-49100	TRANSFERS IN	140,000	140,000	112,475	122,700	111,287
205-205-49100-22025	TRANSFERS IN	66,967				
205-205-49100-23029	TRANSFERS IN	67,333				
205-205-49100-23030	TRANSFERS IN		93,327	345,578	345,000	
205-205-49100-23048	TRANSFERS IN	28,655				
205-205-49100-24025	TRANSFERS IN		31,332			
205-205-49100-25028	TRANSFERS IN			10,337	7,000	
205-205-49100-26012	TRANSFERS IN					18,000
205-205-49100-26013	TRANSFERS IN					146,000
205-205-49100-26014	TRANSFERS IN					25,000
205-205-49100-26015	TRANSFERS IN					239,000
205-205-49210	LAND OR PROPERTY SALES	800				
TOTAL ESTIMATED REVENUES		534,184	610,689	1,599,883	2,159,590	966,807

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 205 - AIRPORT						
APPROPRIATIONS						
205-205-51100	SALARIES AND WAGES	129,072	124,051	126,787	120,540	139,090
205-205-51200	OVERTIME	525	228	8	500	204
205-205-51300	TEMPORARY AND SEASONAL	363				
205-205-52100	SOCIAL SECURITY	9,149	8,578	9,092	9,260	10,660
205-205-52200	GROUP INSURANCE	30,535	27,246	25,471	28,120	30,100
205-205-52300	RETIREMENT	5,509	7,250	6,961	7,270	8,360
205-205-52600	WORKERS' COMPENSATION	647			2,000	2,000
205-205-52700	TRAINING AND TUITION	1,622	135	485	2,000	2,000
205-205-52710	EMPLOYEE RECRUITMENT/RETENTION	284	70	345	500	500
205-205-53200	PROFESSIONAL SERVICES			1,300	500	1,300
205-205-53400	COMPUTER SUPPORT/MAINT	2,201		1,811	3,000	3,000
205-205-53520	CONTRACT SERVICES	2,211	2,384	2,712	5,000	5,000
205-205-54310	BUILDING MAINTENANCE	600	949	2,975	4,000	4,000
205-205-54320	EQUIPMENT MAINTENANCE	12,544	4,884	868	14,000	14,000
205-205-54330	VEHICLE MAINTENANCE	1,841	534	31	5,540	5,540
205-205-54440	RUNWAY MAINTENANCE	20,309	710	861	25,000	25,000
205-205-54470	FSS BUILDING MAINTENANCE	383	1,233	2,000	2,000	2,000
205-205-54480	HANGAR MAINTENANCE	2,196	817	2,534	7,000	7,000
205-205-54520	EQUIPMENT RENTAL/PURCHASE	38			500	500
205-205-55200	INSURANCE	25,364	24,883	30,350	25,000	30,350
205-205-55210	CLAIMS AND SETTLEMENTS	7,061	22,379	3,650		5,000
205-205-55400	ADVERTISING AND PROMOTION	249			2,000	500
205-205-55900	MISCELLANEOUS				100	100
205-205-55930	REFUNDS	516	177			
205-205-56010	SUPPLIES	3,806	3,849	1,769	8,000	6,000
205-205-56020	OFFICE SUPPLIES	208	8	50	480	480
205-205-56030	CLEANING SUPPLIES/SERVICE	4,201	3,000	2,830	7,000	5,000
205-205-56040	POSTAGE AND FREIGHT	15		1	120	120
205-205-56050	FUEL	4,239	4,911	2,813	8,590	6,500
205-205-56070	FERTILIZER	941	521	1,319	2,000	2,000
205-205-56090	SMALL TOOLS	866	10		3,500	3,500
205-205-56190	PERSONAL PROTECTIVE SUPP	289	19		1,000	500
205-205-56210	NATURAL GAS					6,000
205-205-56220	ELECTRICITY	15,264	10,742	9,300	15,000	15,000
205-205-56230	WATER AND SEWER	341	361	338	1,000	1,000
205-205-56240	TELEPHONE	1,290	1,292	1,076	2,110	1,500
205-205-56250	REFUSE	66	19	30	500	500
205-205-56260	UTILITIES - FSS BUILDING	4,230	8,976	7,583	8,500	8,500
205-205-56650	MEMBERSHIP DUES	150	250	250	320	320
205-205-57200-23030	CAPITAL-LAND & BUILDINGS			1,035,473	1,800,000	
205-205-57200-26012	CAPITAL-LAND & BUILDINGS					18,000
205-205-57200-26014	CAPITAL-LAND & BUILDINGS					25,000
205-205-57200-26015	CAPITAL-LAND & BUILDINGS					425,000
205-205-57510-25028	CAPITAL-EQUIPMENT			10,337	7,000	
205-205-57510-26013	CAPITAL-EQUIPMENT					146,000
205-205-57950	DEPRECIATION	221,330	226,443			
205-205-57990	LOSS ON DISPOSITION	(25,184)				
TOTAL APPROPRIATIONS		485,271	486,909	1,291,410	2,128,950	967,124
NET OF REVENUES/APPROPRIATIONS - 205 - AIRPORT		48,913	123,780	308,473	30,640	(317)
ESTIMATED REVENUES - FUND 205		534,184	610,689	1,599,883	2,159,590	966,807
APPROPRIATIONS - FUND 205		485,271	486,909	1,291,410	2,128,950	967,124
NET OF REVENUES/APPROPRIATIONS - FUND 205		48,913	123,780	308,473	30,640	(317)

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
	BEGINNING FUND BALANCE	6,736,921	6,785,833	6,909,613	6,909,613	7,218,086
	ENDING FUND BALANCE	6,785,834	6,909,613	7,218,086	6,940,253	7,217,769

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 206 - DOWNTOWN BID						
ESTIMATED REVENUES						
206-206-41100	PROPERTY TAX		50,417	51,305	50,000	50,000
206-206-46100	INTEREST		2,402	3,533	2,000	3,500
206-206-48000	MISCELLANEOUS REVENUE			214		
206-206-49100	TRANSFERS IN		42,520			
206-206-49100-24005	TRANSFERS IN			51,376	50,000	50,000
TOTAL ESTIMATED REVENUES			95,339	106,428	102,000	103,500

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 206 - DOWNTOWN BID						
APPROPRIATIONS						
206-206-53200	PROFESSIONAL SERVICES		10,385	19,551	125,000	100,000
206-206-56010	SUPPLIES		9,884	16,236		25,000
206-206-58100	TRANSFERS OUT			2,500		
TOTAL APPROPRIATIONS			20,269	38,287	125,000	125,000
NET OF REVENUES/APPROPRIATIONS - 206 - DOWNTOWN BID			75,070	68,141	(23,000)	(21,500)
ESTIMATED REVENUES - FUND 206			95,339	106,428	102,000	103,500
APPROPRIATIONS - FUND 206			20,269	38,287	125,000	125,000
NET OF REVENUES/APPROPRIATIONS - FUND 206			75,070	68,141	(23,000)	(21,500)
BEGINNING FUND BALANCE				75,069	75,069	143,210
ENDING FUND BALANCE			75,070	143,210	52,069	121,710

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 210 - SALES TAX						
ESTIMATED REVENUES						
210-210-41330	CITY SALES TAX FROM STATE	6,216,033	6,737,580	6,301,018	6,248,333	6,601,667
210-210-46100	INTEREST	231,975	276,085	118,886	245,000	160,000
210-210-48000	MISCELLANEOUS REVENUE		1,050			
210-210-49100	TRANSFERS IN		506,755			
TOTAL ESTIMATED REVENUES		6,448,008	7,521,470	6,419,904	6,493,333	6,761,667

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 210 - SALES TAX						
APPROPRIATIONS						
210-210-58100	TRANSFERS OUT	9,265,809	8,833,335	7,720,040	8,544,725	7,726,253
TOTAL APPROPRIATIONS		9,265,809	8,833,335	7,720,040	8,544,725	7,726,253
NET OF REVENUES/APPROPRIATIONS - 210 - SALES TAX		(2,817,801)	(1,311,865)	(1,300,136)	(2,051,392)	(964,586)
ESTIMATED REVENUES - FUND 210						
APPROPRIATIONS - FUND 210						
NET OF REVENUES/APPROPRIATIONS - FUND 210		6,448,008	7,521,470	6,419,904	6,493,333	6,761,667
		9,265,809	8,833,335	7,720,040	8,544,725	7,726,253
		(2,817,801)	(1,311,865)	(1,300,136)	(2,051,392)	(964,586)
BEGINNING FUND BALANCE		9,456,452	6,638,652	5,326,787	5,326,787	4,026,651
ENDING FUND BALANCE		6,638,651	5,326,787	4,026,651	3,275,395	3,062,065

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 211 - 1/2 CENT SALES TAX						
ESTIMATED REVENUES						
211-211-41330	CITY SALES TAX FROM STATE	2,807,552	3,032,095	2,861,715	2,826,667	2,973,333
211-211-43102	FEDERAL GRANTS		3,000,000	25,000		
211-211-46100	INTEREST	118,093	126,256	92,891	140,000	120,000
211-211-49310	BOND PROCEEDS	8,177	9,899	13,343		15,000
TOTAL ESTIMATED REVENUES		2,933,822	6,168,250	2,992,949	2,966,667	3,108,333

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 211 - 1/2 CENT SALES TAX						
APPROPRIATIONS						
211-211-58100	TRANSFERS OUT	4,764,250			890,000	930,000
211-211-59010	PRINCIPAL				669,170	631,738
211-211-59020	INTEREST AND FISCAL FEES	594,221	676,230	664,854		
TOTAL APPROPRIATIONS		<u>5,358,471</u>	<u>676,230</u>	<u>664,854</u>	<u>1,559,170</u>	<u>1,561,738</u>
NET OF REVENUES/APPROPRIATIONS - 211 - 1/2 CENT SALES TAX		<u>(2,424,649)</u>	<u>5,492,020</u>	<u>2,328,095</u>	<u>1,407,497</u>	<u>1,546,595</u>
ESTIMATED REVENUES - FUND 211		2,933,822	6,168,250	2,992,949	2,966,667	3,108,333
APPROPRIATIONS - FUND 211		5,358,471	676,230	664,854	1,559,170	1,561,738
NET OF REVENUES/APPROPRIATIONS - FUND 211		<u>(2,424,649)</u>	<u>5,492,020</u>	<u>2,328,095</u>	<u>1,407,497</u>	<u>1,546,595</u>
BEGINNING FUND BALANCE		(20,125,722)	(22,542,194)	(17,050,174)	(17,050,174)	(14,722,079)
FUND BALANCE ADJUSTMENTS		8,177				
ENDING FUND BALANCE		<u>(22,542,194)</u>	<u>(17,050,174)</u>	<u>(14,722,079)</u>	<u>(15,642,677)</u>	<u>(13,175,484)</u>

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 212 - GAMING TAX						
ESTIMATED REVENUES						
212-212-41110	GAMING TAX		253,999	509,690	480,000	660,000
212-212-46100	INTEREST		415	12,035		12,500
TOTAL ESTIMATED REVENUES			254,414	521,725	480,000	672,500

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 212 - GAMING TAX						
APPROPRIATIONS						
212-212-58100	TRANSFERS OUT			275,000	300,000	660,000
TOTAL APPROPRIATIONS				275,000	300,000	660,000
NET OF REVENUES/APPROPRIATIONS - 212 - GAMING TAX			254,414	246,725	180,000	12,500
ESTIMATED REVENUES - FUND 212			254,414	521,725	480,000	672,500
APPROPRIATIONS - FUND 212				275,000	300,000	660,000
NET OF REVENUES/APPROPRIATIONS - FUND 212			254,414	246,725	180,000	12,500
BEGINNING FUND BALANCE				254,414	254,414	501,139
ENDING FUND BALANCE			254,414	501,139	434,414	513,639

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 220 - E911						
ESTIMATED REVENUES						
220-220-41810	E911 TELEPHONE SURCHARGE	84,425	85,476	52,942	86,000	85,000
220-220-43410	STATE GRANTS	33,310			55,000	
220-220-43915	COUNTY REIMBURSEMENTS	1,550,287	2,442,609	1,568,568	2,048,939	1,565,889
220-220-46100	INTEREST	9,659	27,713	25,680	1,000	1,000
220-220-48000	MISCELLANEOUS REVENUE	233	24,113	25,318	12,620	
TOTAL ESTIMATED REVENUES		1,677,914	2,579,911	1,672,508	2,203,559	1,651,889

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 220 - E911						
APPROPRIATIONS						
220-220-51100	SALARIES AND WAGES	838,233	860,822	838,053	998,617	969,246
220-220-51200	OVERTIME	99,940	89,355	87,579	90,000	100,000
220-220-52100	SOCIAL SECURITY	74,927	77,672	74,978	86,386	82,000
220-220-52200	GROUP INSURANCE	126,660	147,913	144,656	297,920	274,120
220-220-52300	RETIREMENT	47,889	60,448	54,507	68,973	65,000
220-220-52500	UNEMPLOYMENT		6,552	3,974		10,000
220-220-52600	WORKERS' COMPENSATION				560	560
220-220-52700	TRAINING AND TUITION	15,885	13,046	8,736	19,000	16,525
220-220-52710	EMPLOYEE RECRUITMENT/RETENTION	3,777	1,817	1,998	6,500	4,000
220-220-52800	UNIFORMS	405	748		1,250	1,000
220-220-53200	PROFESSIONAL SERVICES	1,188	9,181	8,029	9,500	10,500
220-220-53400	COMPUTER SUPPORT/MAINT	8,687	9,672	28,590	29,400	13,450
220-220-54310	BUILDING MAINTENANCE	397	1,111	1,413	6,500	10,000
220-220-54320	EQUIPMENT MAINTENANCE	2,048	2,911	39,265	39,579	21,840
220-220-54380	MAINTENANCE AGREEMENTS	166,994	19,984	172,240	171,547	210,423
220-220-55200	INSURANCE	3,186	8,801	7,408	8,900	8,900
220-220-55900	MISCELLANEOUS	1,425	177		2,500	1,500
220-220-56010	SUPPLIES	2,924	1,375	2,567	7,000	5,000
220-220-56020	OFFICE SUPPLIES	5,069	1,718	2,434	3,000	3,572
220-220-56030	CLEANING SUPPLIES/SERVICE	5,126	3,157	2,874	8,400	5,300
220-220-56040	POSTAGE AND FREIGHT	184	176	64	500	202
220-220-56050	FUEL	172	135	211	1,000	750
220-220-56190	PERSONAL PROTECTIVE SUPP				1,000	
220-220-56220	ELECTRICITY	6,834	7,839	6,637	8,600	8,000
220-220-56230	WATER AND SEWER	722	649	506	700	750
220-220-56240	TELEPHONE	39,419	42,639	21,446	40,252	21,844
220-220-56250	REFUSE	524	488	440	510	528
220-220-56650	MEMBERSHIP DUES	195	1,212	1,164	1,255	1,505
220-220-56690	SALES TAX REMITTANCE	16	7		20	20
220-220-57510-21084	CAPITAL-EQUIPMENT			4,930	35,000	35,000
220-220-57510-24028	CAPITAL-EQUIPMENT			97,324	103,050	
220-220-57510-25029	CAPITAL-EQUIPMENT			30,749	55,000	
220-220-57510-25030	CAPITAL-EQUIPMENT				100,000	
220-220-57950	DEPRECIATION	329,935	417,612			
220-220-57960	AMORTIZATION		141,897			
220-220-57990	LOSS ON DISPOSITION	53,643				
220-220-58100	TRANSFERS OUT		22,305		1,140	1,157
TOTAL APPROPRIATIONS		1,836,404	1,951,419	1,642,772	2,203,559	1,882,692
NET OF REVENUES/APPROPRIATIONS - 220 - E911		(158,490)	628,492	29,736		(230,803)
ESTIMATED REVENUES - FUND 220		1,677,914	2,579,911	1,672,508	2,203,559	1,651,889
APPROPRIATIONS - FUND 220		1,836,404	1,951,419	1,642,772	2,203,559	1,882,692
NET OF REVENUES/APPROPRIATIONS - FUND 220		(158,490)	628,492	29,736		(230,803)
BEGINNING FUND BALANCE		1,901,794	1,743,306	2,368,246	2,368,246	2,397,982
FUND BALANCE ADJUSTMENTS			(3,555)			
ENDING FUND BALANCE		1,743,304	2,368,243	2,397,982	2,368,246	2,167,179

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 221 - WIRELESS E911						
ESTIMATED REVENUES						
221-221-43410	STATE GRANTS	95,287	80,277	87,779	74,000	84,100
221-221-46100	INTEREST	5,479	9,082	6,799		8,250
221-221-49100	TRANSFERS IN		21,756			
TOTAL ESTIMATED REVENUES		100,766	111,115	94,578	74,000	92,350

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 221 - WIRELESS E911						
APPROPRIATIONS						
221-221-51100	SALARIES AND WAGES	70,147	102,060	93,662	74,000	92,350
221-221-52100	SOCIAL SECURITY			886		
221-221-52200	GROUP INSURANCE			786		
221-221-52300	RETIREMENT			703		
221-221-58100	TRANSFERS OUT		30,292			
TOTAL APPROPRIATIONS		70,147	132,352	96,037	74,000	92,350
NET OF REVENUES/APPROPRIATIONS - 221 - WIRELESS E911		30,619	(21,237)	(1,459)		
ESTIMATED REVENUES - FUND 221		100,766	111,115	94,578	74,000	92,350
APPROPRIATIONS - FUND 221		70,147	132,352	96,037	74,000	92,350
NET OF REVENUES/APPROPRIATIONS - FUND 221		30,619	(21,237)	(1,459)		
BEGINNING FUND BALANCE		184,892	215,511	194,274	194,274	192,815
ENDING FUND BALANCE		215,511	194,274	192,815	194,274	192,815

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 225 - EC-911 EQUIPMENT SHARING						
ESTIMATED REVENUES						
225-225-43410	STATE GRANTS	1,554				
225-225-43915	COUNTY REIMBURSEMENTS		323,090			
225-225-48000	MISCELLANEOUS REVENUE				5,910	6,056
225-225-49100	TRANSFERS IN		30,841		1,140	1,157
TOTAL ESTIMATED REVENUES		1,554	353,931		7,050	7,213

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 225 - EC-911 EQUIPMENT SHARING						
APPROPRIATIONS						
225-225-54380	MAINTENANCE AGREEMENTS	417			7,050	7,213
225-225-56240	TELEPHONE	19,560	17,736			
225-225-57950	DEPRECIATION	65,537	50,568			
TOTAL APPROPRIATIONS		85,514	68,304		7,050	7,213
NET OF REVENUES/APPROPRIATIONS - 225 - EC-911 EQUIPMENT		(83,960)	285,627			
ESTIMATED REVENUES - FUND 225		1,554	353,931		7,050	7,213
APPROPRIATIONS - FUND 225		85,514	68,304		7,050	7,213
NET OF REVENUES/APPROPRIATIONS - FUND 225		(83,960)	285,627			
BEGINNING FUND BALANCE		11,029	(72,930)	212,697	212,697	212,697
ENDING FUND BALANCE		(72,931)	212,697	212,697	212,697	212,697

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 240 - HOUSING REHAB & LOANS						
ESTIMATED REVENUES						
240-240-43410	STATE GRANTS				500,000	
240-240-44126	HOUSING FEES	956				
240-240-45512	LOAN REPAYMENTS	1,265			30,000	
240-240-46100	INTEREST	2,073	5,213	7,968	1,500	7,500
TOTAL ESTIMATED REVENUES		4,294	5,213	7,968	531,500	7,500

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 240 - HOUSING REHAB & LOANS						
APPROPRIATIONS						
240-240-56780	HOUSING LOANS & ADMIN	4,099	790	405	580,000	580,000
TOTAL APPROPRIATIONS		4,099	790	405	580,000	580,000
NET OF REVENUES/APPROPRIATIONS - 240 - HOUSING REHAB & :		195	4,423	7,563	(48,500)	(572,500)

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 243 - CDBG REVOLVING REHAB LOAN						
ESTIMATED REVENUES						
240-243-45512	LOAN REPAYMENTS	38,234	428	18,780	1,730	15,000
TOTAL ESTIMATED REVENUES		38,234	428	18,780	1,730	15,000

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 243 - CDBG REVOLVING REHAB LOAN						
APPROPRIATIONS						
240-243-56780	HOUSING LOANS & ADMIN	16,145	616	29,861	1,730	15,000
TOTAL APPROPRIATIONS		16,145	616	29,861	1,730	15,000
NET OF REVENUES/APPROPRIATIONS - 243 - CDBG REVOLVING RI		22,089	(188)	(11,081)		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 244 - CDBG DPA LOANS (NENEDD)						
ESTIMATED REVENUES						
240-244-45512	LOAN REPAYMENTS				2,500	
TOTAL ESTIMATED REVENUES					2,500	

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 244 - CDBG DPA LOANS (NENEDD)						
APPROPRIATIONS						
240-244-56780	HOUSING LOANS & ADMIN	767	2,529	40,840	2,500	2,500
TOTAL APPROPRIATIONS		767	2,529	40,840	2,500	2,500
NET OF REVENUES/APPROPRIATIONS - 244 - CDBG DPA LOANS (1		(767)	(2,529)	(40,840)		(2,500)

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 245 - CDBG GRANTS						
ESTIMATED REVENUES						
240-245-43103	CDBG GRANTS	81,870	21,255	215,050	750,000	750,000
TOTAL ESTIMATED REVENUES		81,870	21,255	215,050	750,000	750,000

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 245 - CDBG GRANTS						
APPROPRIATIONS						
240-245-56780	HOUSING LOANS & ADMIN	48,840	7,376		750,000	750,000
	TOTAL APPROPRIATIONS	48,840	7,376		750,000	750,000
NET OF REVENUES/APPROPRIATIONS - 245 - CDBG GRANTS		33,030	13,879	215,050		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 246 - PACE PROGRAM						
ESTIMATED REVENUES						
240-246-43104	PACE PROJECT FEES	500	500	31,500	500	500
TOTAL ESTIMATED REVENUES		500	500	31,500	500	500
NET OF REVENUES/APPROPRIATIONS - 246 - PACE PROGRAM						
		500	500	31,500	500	500
ESTIMATED REVENUES - FUND 240						
		124,898	27,396	273,298	1,286,230	773,000
APPROPRIATIONS - FUND 240						
		69,851	11,311	71,106	1,334,230	1,347,500
NET OF REVENUES/APPROPRIATIONS - FUND 240						
		55,047	16,085	202,192	(48,000)	(574,500)
BEGINNING FUND BALANCE						
		663,792	718,839	734,925	734,925	937,117
ENDING FUND BALANCE						
		718,839	734,924	937,117	686,925	362,617

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 260 - PROGRESS AND JOBS GROWTH						
ESTIMATED REVENUES						
260-260-41330	CITY SALES TAX FROM STATE	426,284	425,074	425,000	425,000	425,000
260-260-45512	LOAN REPAYMENTS			(89,564)		
260-260-46100	INTEREST	47,995	72,910	66,291	75,000	77,300
260-260-48000	MISCELLANEOUS REVENUE	29,998	45,000	30,000		
TOTAL ESTIMATED REVENUES		504,277	542,984	431,727	500,000	502,300

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 260 - PROGRESS AND JOBS GROWTH						
APPROPRIATIONS						
260-260-55900	MISCELLANEOUS		45,000	15,000		
260-260-56760	ECONOMIC DEVELOPMENT PLAN	600,000		470,000	500,000	502,300
260-260-59999	BAD DEBT EXPENSE		179,987			
TOTAL APPROPRIATIONS		600,000	224,987	485,000	500,000	502,300
NET OF REVENUES/APPROPRIATIONS - 260 - PROGRESS AND JOB:		(95,723)	317,997	(53,273)		
ESTIMATED REVENUES - FUND 260		504,277	542,984	431,727	500,000	502,300
APPROPRIATIONS - FUND 260		600,000	224,987	485,000	500,000	502,300
NET OF REVENUES/APPROPRIATIONS - FUND 260		(95,723)	317,997	(53,273)		
BEGINNING FUND BALANCE		2,625,445	2,529,724	2,847,721	2,847,721	2,794,448
FUND BALANCE ADJUSTMENTS		2				
ENDING FUND BALANCE		2,529,724	2,847,721	2,794,448	2,847,721	2,794,448

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 270 - KENO						
ESTIMATED REVENUES						
270-270-41830	KENO	758,809	710,252	579,410	725,000	585,650
270-270-46100	INTEREST	21,323	29,062	18,571	30,000	22,600
TOTAL ESTIMATED REVENUES		<u>780,132</u>	<u>739,314</u>	<u>597,981</u>	<u>755,000</u>	<u>608,250</u>

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 270 - KENO						
APPROPRIATIONS						
270-270-55900	MISCELLANEOUS		152			
270-270-58100	TRANSFERS OUT	1,008,474	837,740	596,486	795,315	608,250
TOTAL APPROPRIATIONS		1,008,474	837,892	596,486	795,315	608,250
NET OF REVENUES/APPROPRIATIONS - 270 - KENO		(228,342)	(98,578)	1,495	(40,315)	
ESTIMATED REVENUES - FUND 270						
APPROPRIATIONS - FUND 270		780,132	739,314	597,981	755,000	608,250
NET OF REVENUES/APPROPRIATIONS - FUND 270		1,008,474	837,892	596,486	795,315	608,250
		(228,342)	(98,578)	1,495	(40,315)	
BEGINNING FUND BALANCE		952,793	724,451	625,873	625,873	627,368
ENDING FUND BALANCE		724,451	625,873	627,368	585,558	627,368

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 417 - TAXES/INTEREST						
ESTIMATED REVENUES						
400-417-41100	PROPERTY TAX	531,711	12,529	(76)		
400-417-43555	PRO-RATE MOTOR VEHICLE	1,488	518		1,500	
400-417-43900	IN-LIEU-TAX	23,344	452		23,350	
400-417-46100	INTEREST	32,502				
TOTAL ESTIMATED REVENUES		589,045	13,499	(76)	24,850	

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 417 - TAXES/INTEREST						
APPROPRIATIONS						
400-417-58100	TRANSFERS OUT	501,336				
	TOTAL APPROPRIATIONS	501,336				
NET OF REVENUES/APPROPRIATIONS - 417 - TAXES/INTEREST		87,709	13,499	(76)	24,850	

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
<hr/>						
Dept 451 - FLOOD CONTROL BONDS						
ESTIMATED REVENUES						
400-451-49100	TRANSFERS IN	501,336				
TOTAL ESTIMATED REVENUES		501,336				

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 451 - FLOOD CONTROL BONDS						
APPROPRIATIONS						
400-451-59020	INTEREST AND FISCAL FEES	6,412	918			
	TOTAL APPROPRIATIONS	6,412	918			
NET OF REVENUES/APPROPRIATIONS - 451 - FLOOD CONTROL BO		494,924	(918)			

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 456 - 2011 VAR PURP BONDS						
ESTIMATED REVENUES						
400-456-45510	SPECIAL ASSESS PRINCIPAL	(5,698)		1,218		
400-456-45515	SPECIAL ASSESS INTEREST	475	167	194		
	TOTAL ESTIMATED REVENUES	(5,223)	167	1,412		
NET OF REVENUES/APPROPRIATIONS - 456 - 2011 VAR PURP BOI						
		(5,223)	167	1,412		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 459 - 2021 COPS - CITY HALL						
ESTIMATED REVENUES						
400-459-46100	INTEREST	53,052				
400-459-49100-24001	TRANSFERS IN		551,750	552,900	552,750	552,550
400-459-49310	BOND PROCEEDS	37,819	37,819	37,819		37,820
TOTAL ESTIMATED REVENUES		90,871	589,569	590,719	552,750	590,370

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 459 - 2021 COPS - CITY HALL						
APPROPRIATIONS						
400-459-58100	TRANSFERS OUT	2,601,880				
400-459-59010	PRINCIPAL				380,000	395,000
400-459-59020	INTEREST AND FISCAL FEES	196,112	183,850	169,100	172,900	157,700
	TOTAL APPROPRIATIONS	<u>2,797,992</u>	<u>183,850</u>	<u>169,100</u>	<u>552,900</u>	<u>552,700</u>
NET OF REVENUES/APPROPRIATIONS - 459 - 2021 COPS - CITY		<u>(2,707,121)</u>	<u>405,719</u>	<u>421,619</u>	<u>(150)</u>	<u>37,670</u>

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 460 - GENERAL OBLIGATION HIGHWAY ALLOC BONDS						
ESTIMATED REVENUES						
400-460-49100	TRANSFERS IN		477,111	336,722	260,000	500,000
400-460-49310	BOND PROCEEDS	33,597	33,597	33,597		33,600
	TOTAL ESTIMATED REVENUES	33,597	510,708	370,319	260,000	533,600

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 460 - GENERAL OBLIGATION HIGHWAY ALLOC BONDS						
APPROPRIATIONS						
400-460-59010	PRINCIPAL				75,000	135,000
400-460-59020	INTEREST AND FISCAL FEES	175,212	185,200	183,363	183,925	180,775
	TOTAL APPROPRIATIONS	175,212	185,200	183,363	258,925	315,775
NET OF REVENUES/APPROPRIATIONS - 460 - GENERAL OBLIGATION		(141,615)	325,508	186,956	1,075	217,825
ESTIMATED REVENUES - FUND 400		1,209,626	1,113,943	962,374	837,600	1,123,970
APPROPRIATIONS - FUND 400		3,480,952	369,968	352,463	811,825	868,475
NET OF REVENUES/APPROPRIATIONS - FUND 400		(2,271,326)	743,975	609,911	25,775	255,495
	BEGINNING FUND BALANCE	(11,516,514)	(13,716,418)	(12,972,443)	(12,972,443)	(12,362,532)
	FUND BALANCE ADJUSTMENTS	71,421				
	ENDING FUND BALANCE	(13,716,419)	(12,972,443)	(12,362,532)	(12,946,668)	(12,107,037)

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 477 - CONVERGENCE						
ESTIMATED REVENUES						
480-477-41100	PROPERTY TAX			457,378		457,378
TOTAL ESTIMATED REVENUES				457,378		457,378

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 477 - CONVERGENCE						
APPROPRIATIONS						
480-477-59010	PRINCIPAL			457,378		457,378
	TOTAL APPROPRIATIONS			457,378		457,378
NET OF REVENUES/APPROPRIATIONS - 477 - CONVERGENCE						

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 478 - EKEA LLC TIF						
ESTIMATED REVENUES						
480-478-41100	PROPERTY TAX	3,802	24,052	19,603	23,520	30,044
480-478-41100-PHSII	PROPERTY TAX			1,207		1,207
TOTAL ESTIMATED REVENUES		3,802	24,052	20,810	23,520	31,251

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 478 - EKEA LLC TIF						
APPROPRIATIONS						
480-478-59010	PRINCIPAL	3,802	24,052	27,849	23,520	31,251
TOTAL APPROPRIATIONS		3,802	24,052	27,849	23,520	31,251
NET OF REVENUES/APPROPRIATIONS - 478 - EKEA LLC TIF				(7,039)		

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 479 - ACE OVERSIZED STORAGE TIF						
ESTIMATED REVENUES						
480-479-41100	PROPERTY TAX	10,139	10,340	5,946	10,970	21,602
480-479-41100-PHSII	PROPERTY TAX			4,501		9,002
TOTAL ESTIMATED REVENUES		10,139	10,340	10,447	10,970	30,604

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 479 - ACE OVERSIZED STORAGE TIF						
APPROPRIATIONS						
480-479-59010	PRINCIPAL	10,139	10,340	5,730	10,970	30,604
TOTAL APPROPRIATIONS		10,139	10,340	5,730	10,970	30,604
NET OF REVENUES/APPROPRIATIONS - 479 - ACE OVERSIZED ST				4,717		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 480 - VILLAGE ADD SHOPPING CNTR						
APPROPRIATIONS						
480-480-59998	TIF PAYMENTS TO REMIT			12,524		
TOTAL APPROPRIATIONS				12,524		
NET OF REVENUES/APPROPRIATIONS - 480 - VILLAGE ADD SHOP:				(12,524)		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 482 - SLUMBERLAND						
ESTIMATED REVENUES						
480-482-41100	PROPERTY TAX	27,204	30,143	17,334	32,000	34,668
TOTAL ESTIMATED REVENUES		27,204	30,143	17,334	32,000	34,668

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 482 - SLUMBERLAND						
APPROPRIATIONS						
480-482-59010	PRINCIPAL	27,204	30,143	28,774	32,000	34,668
TOTAL APPROPRIATIONS		27,204	30,143	28,774	32,000	34,668
NET OF REVENUES/APPROPRIATIONS - 482 - SLUMBERLAND				(11,440)		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 483 - RAMADA						
ESTIMATED REVENUES						
480-483-41100	PROPERTY TAX	58,744	97,729	68,202	52,000	68,202
TOTAL ESTIMATED REVENUES		58,744	97,729	68,202	52,000	68,202

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 483 - RAMADA						
APPROPRIATIONS						
480-483-59010	PRINCIPAL	58,744	97,729	(5,413)	52,000	68,202
TOTAL APPROPRIATIONS		58,744	97,729	(5,413)	52,000	68,202
NET OF REVENUES/APPROPRIATIONS - 483 - RAMADA				73,615		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 484 - HOBBY LOBBY						
ESTIMATED REVENUES						
480-484-41100	PROPERTY TAX	30,743	33,208	19,096	34,000	34,687
TOTAL ESTIMATED REVENUES		30,743	33,208	19,096	34,000	34,687

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 484 - HOBBY LOBBY						
APPROPRIATIONS						
480-484-53200	PROFESSIONAL SERVICES	16,230				
480-484-59010	PRINCIPAL	50	33,208	34,637	34,000	
480-484-59020	INTEREST AND FISCAL FEES	14,463				
TOTAL APPROPRIATIONS		30,743	33,208	34,637	34,000	
NET OF REVENUES/APPROPRIATIONS - 484 - HOBBY LOBBY				(15,541)		34,687

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 485 - WHO DEVEL - APARTMENTS						
ESTIMATED REVENUES						
480-485-41100-19265	PROPERTY TAX	19,554	18,705	10,756	20,000	21,512
TOTAL ESTIMATED REVENUES		19,554	18,705	10,756	20,000	21,512

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 485 - WHO DEVEL - APARTMENTS						
APPROPRIATIONS						
480-485-59010	PRINCIPAL	10,355	18,705	10,724		21,512
480-485-59020	INTEREST AND FISCAL FEES	9,199			20,000	
TOTAL APPROPRIATIONS		19,554	18,705	10,724	20,000	21,512
NET OF REVENUES/APPROPRIATIONS - 485 - WHO DEVEL - APAR'				32		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 486 - WHO DEVELOPMENT - HOTEL						
ESTIMATED REVENUES						
480-486-41100-19266	PROPERTY TAX	13,291	12,714	13,280	14,000	26,560
TOTAL ESTIMATED REVENUES		13,291	12,714	13,280	14,000	26,560

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 486 - WHO DEVELOPMENT - HOTEL						
APPROPRIATIONS						
480-486-59010	PRINCIPAL	7,012	12,714	7,316	7,000	26,560
480-486-59020	INTEREST AND FISCAL FEES	6,279			7,000	
TOTAL APPROPRIATIONS		13,291	12,714	7,316	14,000	26,560
NET OF REVENUES/APPROPRIATIONS - 486 - WHO DEVELOPMENT				5,964		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 487 - QUANTUM COLUMBUS, LLC						
ESTIMATED REVENUES						
480-487-41100-19277	PROPERTY TAX	100,190	95,836	55,111	106,000	110,222
TOTAL ESTIMATED REVENUES		100,190	95,836	55,111	106,000	110,222

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 487 - QUANTUM COLUMBUS, LLC						
APPROPRIATIONS						
480-487-59010	PRINCIPAL		95,836	55,111		110,222
480-487-59010-19277	PRINCIPAL	53,056		(162)	106,000	
480-487-59020	INTEREST AND FISCAL FEES	47,134				
TOTAL APPROPRIATIONS		100,190	95,836	54,949	106,000	110,222
NET OF REVENUES/APPROPRIATIONS - 487 - QUANTUM COLUMBUS				162		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
<hr/>						
Dept 488 - COLUMBUS LODGING, LLC						
ESTIMATED REVENUES						
480-488-41100-19278	PROPERTY TAX	51,513	49,275	51,470	54,000	51,470
TOTAL ESTIMATED REVENUES		<u>51,513</u>	<u>49,275</u>	<u>51,470</u>	<u>54,000</u>	<u>51,470</u>

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 488 - COLUMBUS LODGING, LLC						
APPROPRIATIONS						
480-488-59010	PRINCIPAL	27,176	49,275	28,355	27,000	51,470
480-488-59020	INTEREST AND FISCAL FEES	24,337			27,000	
TOTAL APPROPRIATIONS		51,513	49,275	28,355	54,000	51,470
NET OF REVENUES/APPROPRIATIONS - 488 - COLUMBUS LODGING				23,115		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 489 - COLUMBUS RETAIL, LLC						
ESTIMATED REVENUES						
480-489-41100-19279	PROPERTY TAX	50,223	87,823	48,873	50,180	64,306
TOTAL ESTIMATED REVENUES		50,223	87,823	48,873	50,180	64,306

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 489 - COLUMBUS RETAIL, LLC						
APPROPRIATIONS						
480-489-59010	PRINCIPAL	35,079	66,327	67,618		
480-489-59010-19279	PRINCIPAL				50,180	64,306
480-489-59020-19279	INTEREST AND FISCAL FEES	15,144	21,496			
TOTAL APPROPRIATIONS		50,223	87,823	67,618	50,180	64,306
NET OF REVENUES/APPROPRIATIONS - 489 - COLUMBUS RETAIL,				(18,745)		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 490 - FRONTIER REDEVELOPMENT TIF BOND						
ESTIMATED REVENUES						
480-490-41100	PROPERTY TAX	66,531	82,227	52,570	46,000	105,140
480-490-41100-21100	PROPERTY TAX	40,147	50,243	28,893	56,000	57,786
480-490-41100-PHS 4	PROPERTY TAX			2,369		4,738
480-490-41100-PHSII	PROPERTY TAX		9,851	8,961	25,000	17,922
TOTAL ESTIMATED REVENUES		106,678	142,321	92,793	127,000	185,586

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 490 - FRONTIER REDEVELOPMENT TIF BOND						
APPROPRIATIONS						
480-490-59010	PRINCIPAL	66,531	92,078	134,664	127,000	86,472
480-490-59010-21100	PRINCIPAL	40,147	50,243	40,096		99,114
TOTAL APPROPRIATIONS		<u>106,678</u>	<u>142,321</u>	<u>174,760</u>	<u>127,000</u>	<u>185,586</u>
NET OF REVENUES/APPROPRIATIONS - 490 - FRONTIER REDEVELOPMENT				(81,967)		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 491 - WEST ELKS REDEVELOPMENT TIF BOND						
ESTIMATED REVENUES						
480-491-41100-21101	PROPERTY TAX	14,492	13,862	12,777	14,500	14,500
TOTAL ESTIMATED REVENUES		14,492	13,862	12,777	14,500	14,500

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 491 - WEST ELKS REDEVELOPMENT TIF BOND						
APPROPRIATIONS						
480-491-59010	PRINCIPAL	14,492	13,862	12,777	14,500	14,500
	TOTAL APPROPRIATIONS	14,492	13,862	12,777	14,500	14,500
NET OF REVENUES/APPROPRIATIONS - 491 - WEST ELKS REDEVE:						

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 492 - SEQUOIA REDEVELOPMENT TIF BOND						
ESTIMATED REVENUES						
480-492-41100-21102	PROPERTY TAX	2,560	3,211	2,960	3,200	2,960
TOTAL ESTIMATED REVENUES		2,560	3,211	2,960	3,200	2,960

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 492 - SEQUOIA REDEVELOPMENT TIF BOND						
APPROPRIATIONS						
480-492-59010	PRINCIPAL	2,560	3,211	2,960	3,200	2,960
TOTAL APPROPRIATIONS		2,560	3,211	2,960	3,200	2,960
NET OF REVENUES/APPROPRIATIONS - 492 - SEQUOIA REDEVELO:						

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 493 - FARM VIEW REDEVELOPMENT TIF BOND						
ESTIMATED REVENUES						
480-493-41100	PROPERTY TAX	43,414	47,226	49,347	50,000	98,694
480-493-41100-21103	PROPERTY TAX	102,673	109,994	82,704	146,000	165,408
480-493-41100-PHS 3	PROPERTY TAX			13,033		26,066
480-493-41100-PHSII	PROPERTY TAX			18,051		36,102
TOTAL ESTIMATED REVENUES		146,087	157,220	163,135	196,000	326,270

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 493 - FARM VIEW REDEVELOPMENT TIF BOND						
APPROPRIATIONS						
480-493-59010	PRINCIPAL	34,404	52,677	310,565		326,270
480-493-59010-21103	PRINCIPAL	111,683	104,543	(104,543)		
480-493-59020	INTEREST AND FISCAL FEES				196,000	
TOTAL APPROPRIATIONS		<u>146,087</u>	<u>157,220</u>	<u>206,022</u>	<u>196,000</u>	<u>326,270</u>
NET OF REVENUES/APPROPRIATIONS - 493 - FARM VIEW REDEVE:				(42,887)		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
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Dept 494 - FREDDY'S						
ESTIMATED REVENUES						
480-494-41100	PROPERTY TAX	17,592	16,828	9,677	17,500	19,354
TOTAL ESTIMATED REVENUES		<u>17,592</u>	<u>16,828</u>	<u>9,677</u>	<u>17,500</u>	<u>19,354</u>

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 494 - FREDDY'S						
APPROPRIATIONS						
480-494-59020	INTEREST AND FISCAL FEES	17,592	16,828	17,549	17,500	19,354
	TOTAL APPROPRIATIONS	17,592	16,828	17,549	17,500	19,354
NET OF REVENUES/APPROPRIATIONS - 494 - FREDDY'S				(7,872)		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 495 - FRC						
ESTIMATED REVENUES						
480-495-41100	PROPERTY TAX	27,346	24,906	29,349	26,000	27,000
TOTAL ESTIMATED REVENUES		27,346	24,906	29,349	26,000	27,000

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 495 - FRC						
APPROPRIATIONS						
480-495-59020	INTEREST AND FISCAL FEES	27,346	24,906	20,292	26,000	27,000
	TOTAL APPROPRIATIONS	27,346	24,906	20,292	26,000	27,000
NET OF REVENUES/APPROPRIATIONS - 495 - FRC				9,057		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 496 - STARBUCKS						
ESTIMATED REVENUES						
480-496-41100	PROPERTY TAX	10,193	8,027	4,616	10,000	10,000
TOTAL ESTIMATED REVENUES		10,193	8,027	4,616	10,000	10,000

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 496 - STARBUCKS						
APPROPRIATIONS						
480-496-59010	PRINCIPAL	10,193	68,954	462	10,000	10,000
TOTAL APPROPRIATIONS		10,193	68,954	462	10,000	10,000
NET OF REVENUES/APPROPRIATIONS - 496 - STARBUCKS			(60,927)	4,154		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 497 - 4J CAPITAL						
ESTIMATED REVENUES						
480-497-41100	PROPERTY TAX	352,585	337,264	193,947	358,000	387,894
TOTAL ESTIMATED REVENUES		352,585	337,264	193,947	358,000	387,894

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 497 - 4J CAPITAL						
APPROPRIATIONS						
480-497-59010	PRINCIPAL	352,585	276,337	291,365	358,000	387,894
TOTAL APPROPRIATIONS		352,585	276,337	291,365	358,000	387,894
NET OF REVENUES/APPROPRIATIONS - 497 - 4J CAPITAL			60,927	(97,418)		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 498 - 23RD STREET CORRIDOR						
ESTIMATED REVENUES						
480-498-41100	PROPERTY TAX	63,826	477,112	261,156	260,000	500,000
TOTAL ESTIMATED REVENUES		63,826	477,112	261,156	260,000	500,000

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 498 - 23RD STREET CORRIDOR						
APPROPRIATIONS						
480-498-58100	TRANSFERS OUT		477,111	336,722	260,000	500,000
	TOTAL APPROPRIATIONS		477,111	336,722	260,000	500,000
NET OF REVENUES/APPROPRIATIONS - 498 - 23RD STREET CORR:		63,826	1	(75,566)		

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 499 - SERC LLC						
ESTIMATED REVENUES						
480-499-41100	PROPERTY TAX	755	38,706	27,351	23,000	54,702
480-499-41100-PHS 3	PROPERTY TAX			2,887		5,774
480-499-41100-PHSII	PROPERTY TAX		40,359	43,978	14,000	87,956
TOTAL ESTIMATED REVENUES		755	79,065	74,216	37,000	148,432

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 499 - SERC LLC						
APPROPRIATIONS						
480-499-59010	PRINCIPAL	64,581	79,065	32,669	23,000	148,432
TOTAL APPROPRIATIONS		64,581	79,065	32,669	23,000	148,432
NET OF REVENUES/APPROPRIATIONS - 499 - SERC LLC		(63,826)		41,547	14,000	
ESTIMATED REVENUES - FUND 480						
APPROPRIATIONS - FUND 480						
NET OF REVENUES/APPROPRIATIONS - FUND 480		1,107,517	1,719,641	1,617,383	1,445,870	2,552,856
		1,107,517	1,719,640	1,826,019	1,431,870	2,518,169
			1	(208,636)	14,000	34,687
BEGINNING FUND BALANCE		232,261		1	1	(208,635)
FUND BALANCE ADJUSTMENTS		(232,261)				
ENDING FUND BALANCE			1	(208,635)	14,001	(173,948)

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 500 - WASTEWATER COLLECTION						
ESTIMATED REVENUES						
500-500-41300	CITY SALES TAX	64,883	64,853	57,452	64,380	68,080
500-500-41310	STATE SALES TAX	411,075	406,897	370,107	405,390	437,650
500-500-42131	SEWER PERMITS	2,050	2,400	3,250	4,000	4,000
500-500-42310	FINES AND PENALTIES	51,874	60,090	52,318	65,230	65,230
500-500-44410	SEWER CHARGES	7,864,559	7,882,084	7,069,428	7,936,150	8,355,860
500-500-44415	SEWER CONNECTIONS				4,000	
500-500-45510	SPECIAL ASSESS PRINCIPAL	87,589		66,589		50,000
500-500-45515	SPECIAL ASSESS INTEREST	13,953	11,110	17,165		15,000
500-500-46100	INTEREST	352,939	733,420	701,405	696,000	783,540
500-500-48000	MISCELLANEOUS REVENUE	27,749	27,367	27,750	28,000	28,000
500-500-48000-20092	MISCELLANEOUS REVENUE	69,255				
500-500-49100-20091	TRANSFERS IN	2,794,634	510,357			
500-500-49310	BOND PROCEEDS	166,551	166,551	166,551		
TOTAL ESTIMATED REVENUES		11,907,111	9,865,129	8,532,015	9,203,150	9,807,360

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 500 - WASTEWATER COLLECTION						
APPROPRIATIONS						
500-500-51100	SALARIES AND WAGES	504,458	635,455	609,425	622,640	663,860
500-500-51200	OVERTIME	14,427	15,740	15,212	14,500	15,850
500-500-51300	TEMPORARY AND SEASONAL	12,044		10,010	5,000	10,200
500-500-52100	SOCIAL SECURITY	45,047	46,279	46,399	49,130	52,780
500-500-52200	GROUP INSURANCE	137,635	157,803	153,487	164,350	183,050
500-500-52300	RETIREMENT	29,025	38,120	34,196	38,230	40,780
500-500-52600	WORKERS' COMPENSATION				8,930	
500-500-52700	TRAINING AND TUITION	4,125	3,127	3,858	4,000	4,000
500-500-52710	EMPLOYEE RECRUITMENT/RETENTION	833	699	1,267	3,000	3,000
500-500-52800	UNIFORMS	6,811	7,135	6,319	7,500	8,500
500-500-53100	ENGINEERING SERVICES		(15)			
500-500-53200	PROFESSIONAL SERVICES	1,597	1,347	1,567	2,000	2,000
500-500-53400	COMPUTER SUPPORT/MAINT	22,053	14,979	12,826	7,000	24,700
500-500-54310	BUILDING MAINTENANCE	2,658	6,573	3,263	5,200	5,200
500-500-54320	EQUIPMENT MAINTENANCE	54,048	46,581	35,729	52,500	52,500
500-500-54330	VEHICLE MAINTENANCE	9,178	9,782	5,058	11,375	11,375
500-500-54390	SYSTEM MAINTENANCE	152,377	11,990	29,725	100,000	100,000
500-500-55200	INSURANCE	32,888	43,687	59,095	32,890	60,000
500-500-55210	CLAIMS AND SETTLEMENTS	853	25,000	6,380	500	5,000
500-500-55900	MISCELLANEOUS	37	103	100	500	500
500-500-55920	MISC FEES	658	975	1,247	2,500	2,500
500-500-55930	REFUNDS				1,000	1,000
500-500-56010	SUPPLIES	833	1,167	471	1,000	1,000
500-500-56020	OFFICE SUPPLIES	6,197	6,454	5,579	5,000	5,000
500-500-56030	CLEANING SUPPLIES/SERVICE	415		140	1,000	1,000
500-500-56040	POSTAGE AND FREIGHT	27,477	28,642	26,451	30,000	30,000
500-500-56050	FUEL	39,632	39,960	30,107	43,200	43,200
500-500-56060	CHEMICALS	3,352	3,000	8,079	9,500	12,500
500-500-56090	SMALL TOOLS	1,602	365	995	2,000	2,000
500-500-56190	PERSONAL PROTECTIVE SUPP	892	59	87	1,000	2,000
500-500-56220	ELECTRICITY	28,878	32,145	27,855	36,000	55,000
500-500-56230	WATER AND SEWER	600	352	262	1,000	1,000
500-500-56240	TELEPHONE	4,848	4,095	3,525	10,500	10,500
500-500-56250	REFUSE	757	349	232	1,000	1,000
500-500-56650	MEMBERSHIP DUES	2,857	1,195	4,771	2,400	3,200
500-500-56690	SALES TAX REMITTANCE	474,099	467,965	425,667	430,000	503,780
500-500-57200	CAPITAL-LAND & BUILDINGS			482,808		
500-500-57300-20093	CAPITAL-NEW CONSTRUCTION			48,081	425,000	375,000
500-500-57300-20094	CAPITAL-NEW CONSTRUCTION			150,000	150,000	175,000
500-500-57300-21081	CAPITAL-NEW CONSTRUCTION			24,929	800,000	550,000
500-500-57300-21097	CAPITAL-NEW CONSTRUCTION			1,800	50,000	200,000
500-500-57300-26028	CAPITAL-NEW CONSTRUCTION					100,000
500-500-57510-26027	CAPITAL-EQUIPMENT					335,000
500-500-57510-26029	CAPITAL-EQUIPMENT					80,000
500-500-57950	DEPRECIATION	608,656	739,516			
500-500-58100	TRANSFERS OUT	120,000	120,000	112,264	122,470	212,327
500-500-59010	PRINCIPAL				315,034	440,770
500-500-59020	INTEREST AND FISCAL FEES	139,107	131,384	228,693	257,910	252,514
TOTAL APPROPRIATIONS		2,490,954	2,642,008	2,617,959	3,826,759	4,638,586
NET OF REVENUES/APPROPRIATIONS - 500 - WASTEWATER COLLEC		9,416,157	7,223,121	5,914,056	5,376,391	5,168,774

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 501 - WASTEWATER TREATMENT FAC						
ESTIMATED REVENUES						
500-501-46100	INTEREST	43,061	70,143	72,547	83,500	93,840
500-501-48000	MISCELLANEOUS REVENUE	388	4,200	12,750		5,000
500-501-49310	BOND PROCEEDS	203,484	192,198	188,436		
TOTAL ESTIMATED REVENUES		246,933	266,541	273,733	83,500	98,840

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 501 - WASTEWATER TREATMENT FAC						
APPROPRIATIONS						
500-501-51100	SALARIES AND WAGES	632,765	581,037	522,195	546,790	577,320
500-501-51200	OVERTIME	16,836	16,381	18,950	15,000	21,570
500-501-51300	TEMPORARY AND SEASONAL	362	392		700	816
500-501-52100	SOCIAL SECURITY	39,073	40,736	37,792	43,030	45,880
500-501-52200	GROUP INSURANCE	148,656	137,048	124,574	142,200	147,225
500-501-52300	RETIREMENT	27,117	33,834	28,892	33,700	35,930
500-501-52600	WORKERS' COMPENSATION	5,141				
500-501-52700	TRAINING AND TUITION	4,074	2,880	4,704	5,500	5,500
500-501-52710	EMPLOYEE RECRUITMENT/RETENTION	169	329	410	1,250	1,250
500-501-52800	UNIFORMS	5,222	4,998	4,443	6,300	6,300
500-501-53200	PROFESSIONAL SERVICES				1,500	1,500
500-501-53400	COMPUTER SUPPORT/MAINT	1,086	1,825	2,968	4,000	4,000
500-501-54310	BUILDING MAINTENANCE	2,031	1,291	2,955	3,660	4,860
500-501-54320	EQUIPMENT MAINTENANCE	81,943	67,673	74,654	82,400	84,872
500-501-54330	VEHICLE MAINTENANCE	1,655	2,357	1,930	3,350	3,350
500-501-54390	SYSTEM MAINTENANCE	83				
500-501-55200	INSURANCE	71,088	80,859	99,569	71,090	100,000
500-501-55640	COMPLIANCE TESTING	10,484	10,196	10,708	12,000	12,360
500-501-55900	MISCELLANEOUS			25	600	600
500-501-56010	SUPPLIES	5,768	6,318	5,249	7,426	7,650
500-501-56020	OFFICE SUPPLIES	40	35	11	2,000	2,000
500-501-56030	CLEANING SUPPLIES/SERVICE	904	1,039	874	1,200	1,200
500-501-56040	POSTAGE AND FREIGHT	174	108	117	500	500
500-501-56050	FUEL	13,942	11,646	9,554	12,960	12,960
500-501-56060	CHEMICALS	199,845	211,204	211,248	225,666	236,950
500-501-56090	SMALL TOOLS	640	975	1,171	1,308	1,350
500-501-56100	LABORATORY	11,664	13,181	8,227	10,815	11,920
500-501-56190	PERSONAL PROTECTIVE SUPP				250	250
500-501-56210	NATURAL GAS	59,508	35,545	39,273	62,500	50,000
500-501-56220	ELECTRICITY	172,282	204,374	185,708	180,000	205,000
500-501-56230	WATER AND SEWER	31,519	28,146	16,443	35,000	35,000
500-501-56240	TELEPHONE	2,813	2,753	2,211	3,070	3,070
500-501-56250	REFUSE	1,545	1,238	1,322	2,000	2,000
500-501-56650	MEMBERSHIP DUES	1,091	1,112	2,481	2,000	2,500
500-501-57200-25044	CAPITAL-LAND & BUILDINGS			6,584	7,500	
500-501-57200-25046	CAPITAL-LAND & BUILDINGS			13,895	15,000	
500-501-57510-25042	CAPITAL-EQUIPMENT				6,500	
500-501-57510-25043	CAPITAL-EQUIPMENT			6,295	6,500	
500-501-57510-25045	CAPITAL-EQUIPMENT				25,000	
500-501-57510-25047	CAPITAL-EQUIPMENT				10,000	
500-501-57510-25048	CAPITAL-EQUIPMENT				8,500	
500-501-57510-25049	CAPITAL-EQUIPMENT				25,000	
500-501-57510-25050	CAPITAL-EQUIPMENT				25,000	
500-501-57510-25051	CAPITAL-EQUIPMENT			16,919	22,000	
500-501-57510-25052	CAPITAL-EQUIPMENT			175,954	180,000	
500-501-57510-25054	CAPITAL-EQUIPMENT				150,000	
500-501-57510-25055	CAPITAL-EQUIPMENT			17,750	20,000	
500-501-57520-25053	CAPITAL-VEHICLES				30,000	50,000
500-501-57520-25056	CAPITAL-VEHICLES			36,950	35,000	
500-501-57950	DEPRECIATION	1,334,573	1,337,156			
500-501-58100	TRANSFERS OUT			189,897	207,160	317,920
500-501-59010	PRINCIPAL				1,324,701	1,349,527
500-501-59020	INTEREST AND FISCAL FEES	1,100,780	1,122,270	1,000,094	1,011,071	934,666
TOTAL APPROPRIATIONS		3,984,873	3,958,936	2,882,996	4,628,697	4,277,796

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 501 - WASTEWATER TREATMENT FAC						
NET OF REVENUES/APPROPRIATIONS - 501 - WASTEWATER TREATI		(3,737,940)	(3,692,395)	(2,609,263)	(4,545,197)	(4,178,956)
ESTIMATED REVENUES - FUND 500		12,154,044	10,131,670	8,805,748	9,286,650	9,906,200
APPROPRIATIONS - FUND 500		6,475,827	6,600,944	5,500,955	8,455,456	8,916,382
NET OF REVENUES/APPROPRIATIONS - FUND 500		5,678,217	3,530,726	3,304,793	831,194	989,818
BEGINNING FUND BALANCE		26,655,473	32,345,510	35,876,235	35,876,235	39,181,028
FUND BALANCE ADJUSTMENTS		11,821				
ENDING FUND BALANCE		32,345,511	35,876,236	39,181,028	36,707,429	40,170,846

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 520 - WATER						
ESTIMATED REVENUES						
520-520-41300	CITY SALES TAX	6,184	6,340	6,188	6,500	7,300
520-520-41310	STATE SALES TAX	27,475	27,379	26,028	26,000	30,600
520-520-42132	WATER PERMITS	39,408	50,904	67,687	60,000	65,000
520-520-42310	FINES AND PENALTIES	28,140	28,133	25,629	29,000	29,000
520-520-43410	STATE GRANTS			168		
520-520-44440	WATER SALES	4,166,735	4,249,404	3,854,599	4,124,600	4,812,000
520-520-44445	WATER CONNECTIONS		40		500	
520-520-45310	BUILDING RENTALS	170,328	164,386			
520-520-45325	LAND RENTALS	42,305	35,868	37,676	43,000	43,000
520-520-45510	SPECIAL ASSESS PRINCIPAL	26,850	179	24,886		
520-520-45515	SPECIAL ASSESS INTEREST	3,542	2,835	5,092		
520-520-46100	INTEREST	397,363	551,996	500,536	540,000	556,270
520-520-48000	MISCELLANEOUS REVENUE	35,785	29,528	30,831	30,000	30,000
520-520-48100	REFUNDS	65				
520-520-49100-22031	TRANSFERS IN	625,000	373,111			
520-520-49210	LAND OR PROPERTY SALES		130			
520-520-49310	BOND PROCEEDS	151,599	151,599	127,116		
TOTAL ESTIMATED REVENUES		5,720,779	5,671,832	4,706,436	4,859,600	5,573,170

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 520 - WATER						
APPROPRIATIONS						
520-520-51100	SALARIES AND WAGES	704,644	751,117	730,628	746,260	799,650
520-520-51200	OVERTIME	24,268	23,416	21,656	24,000	24,470
520-520-51300	TEMPORARY AND SEASONAL	3,521			7,500	7,650
520-520-52100	SOCIAL SECURITY	52,932	55,691	54,711	59,500	63,630
520-520-52200	GROUP INSURANCE	187,751	199,199	189,839	206,640	225,455
520-520-52300	RETIREMENT	37,173	46,102	41,292	46,220	49,450
520-520-52500	UNEMPLOYMENT				1,000	
520-520-52600	WORKERS' COMPENSATION	(4,482)				
520-520-52700	TRAINING AND TUITION	5,911	7,524	6,739	10,600	10,600
520-520-52710	EMPLOYEE RECRUITMENT/RETENTION	1,121	647	837	1,700	1,700
520-520-52800	UNIFORMS	4,497	3,884	3,462	4,120	4,120
520-520-53200	PROFESSIONAL SERVICES	1,597	1,347	1,567	2,120	2,120
520-520-53400	COMPUTER SUPPORT/MAINT	26,492	20,415	16,571	20,000	30,000
520-520-54310	BUILDING MAINTENANCE	7,555	11,524	6,090	10,000	10,000
520-520-54320	EQUIPMENT MAINTENANCE	26,376	26,358	27,382	34,000	34,000
520-520-54330	VEHICLE MAINTENANCE	4,421	4,447	4,550	5,000	6,000
520-520-54390	SYSTEM MAINTENANCE	205,175	255,064	180,705	250,000	250,000
520-520-54420	WELL MAINTENANCE	59,280	93,813	72,545	123,000	123,000
520-520-54520	EQUIPMENT RENTAL/PURCHASE		208		400	400
520-520-55200	INSURANCE	40,551	54,760	61,970	40,500	62,000
520-520-55210	CLAIMS AND SETTLEMENTS	853	3,479	(8,005)		
520-520-55400	ADVERTISING AND PROMOTION	199	87	11	500	1,500
520-520-55640	COMPLIANCE TESTING	8,213	11,051	7,737	16,000	16,000
520-520-55900	MISCELLANEOUS	585	89		500	500
520-520-55910	OVER/SHORT	36	140	20		
520-520-55920	MISC FEES	655	641	1,415	2,370	2,370
520-520-56010	SUPPLIES	1,261	1,518	682	2,000	2,000
520-520-56020	OFFICE SUPPLIES	7,134	8,936	8,798	7,000	9,000
520-520-56030	CLEANING SUPPLIES/SERVICE	304	708	337	1,500	1,500
520-520-56040	POSTAGE AND FREIGHT	29,098	29,121	27,258	30,000	37,000
520-520-56050	FUEL	280	205	180	1,300	1,300
520-520-56060	CHEMICALS	290,659	261,414	232,363	320,000	320,000
520-520-56090	SMALL TOOLS	1,923	493	1,101	2,200	2,200
520-520-56100	LABORATORY	4,589	2,791	2,590	5,000	5,000
520-520-56130	SUPPLIES FOR RESALE	34,439	47,280	62,836	75,000	150,000
520-520-56135	AMR RADIO EXPENSE	61,569	342,329	263,614	313,000	415,000
520-520-56190	PERSONAL PROTECTIVE SUPP	807	150	60	1,100	1,500
520-520-56210	NATURAL GAS	11,934	6,784	7,651	13,000	13,000
520-520-56220	ELECTRICITY	197,351	232,001	185,704	216,000	240,000
520-520-56230	WATER AND SEWER	2,417	2,168	1,683	3,000	3,000
520-520-56240	TELEPHONE	10,800	9,711	7,725	10,175	10,175
520-520-56250	REFUSE	476	349	277	800	800
520-520-56650	MEMBERSHIP DUES	2,707	1,045	4,771	3,000	4,000
520-520-56690	SALES TAX REMITTANCE	66,787	90,905	65,367	55,000	66,630
520-520-57200-25058	CAPITAL-LAND & BUILDINGS			27,550	60,000	
520-520-57200-25066	CAPITAL-LAND & BUILDINGS				150,000	150,000
520-520-57200-25067	CAPITAL-LAND & BUILDINGS			180,194	350,000	3,200,000
520-520-57200-26009	CAPITAL-LAND & BUILDINGS					90,000
520-520-57200-26031	CAPITAL-LAND & BUILDINGS					65,000
520-520-57300-21095	CAPITAL-NEW CONSTRUCTION			4,885	50,000	325,000
520-520-57510-25057	CAPITAL-EQUIPMENT				325,000	325,000
520-520-57510-25059	CAPITAL-EQUIPMENT			25,026	25,000	
520-520-57510-25060	CAPITAL-EQUIPMENT			7,657	10,000	
520-520-57510-25061	CAPITAL-EQUIPMENT			7,414	6,500	
520-520-57510-25062	CAPITAL-EQUIPMENT			5,995	6,500	

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 520 - WATER						
APPROPRIATIONS						
520-520-57510-26030	CAPITAL-EQUIPMENT					14,000
520-520-57950	DEPRECIATION	977,424	1,099,702			
520-520-57990	LOSS ON DISPOSITION	1,061				
520-520-58100	TRANSFERS OUT	120,000	120,000	154,138	168,150	274,271
520-520-59010	PRINCIPAL				325,265	269,704
520-520-59020	INTEREST AND FISCAL FEES	152,620	152,128	123,963	133,147	96,645
TOTAL APPROPRIATIONS		3,374,964	3,980,741	2,831,541	4,280,567	7,816,340
NET OF REVENUES/APPROPRIATIONS - 520 - WATER		2,345,815	1,691,091	1,874,895	579,033	(2,243,170)

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 522 - SUPERFUND PROJECT						
APPROPRIATIONS						
520-522-56220	ELECTRICITY	112				
520-522-57950	DEPRECIATION	37,588				
TOTAL APPROPRIATIONS		37,700				
NET OF REVENUES/APPROPRIATIONS - 522 - SUPERFUND PROJEC'		(37,700)				
ESTIMATED REVENUES - FUND 520						
APPROPRIATIONS - FUND 520		5,720,779	5,671,832	4,706,436	4,859,600	5,573,170
NET OF REVENUES/APPROPRIATIONS - FUND 520		3,412,664	3,980,741	2,831,541	4,280,567	7,816,340
		2,308,115	1,691,091	1,874,895	579,033	(2,243,170)
BEGINNING FUND BALANCE		29,006,039	31,293,773	32,986,087	32,986,087	34,860,982
FUND BALANCE ADJUSTMENTS		(20,379)	1,225			
ENDING FUND BALANCE		31,293,775	32,986,089	34,860,982	33,565,120	32,617,812

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 530 - LOUP DISTRIBUTION						
ESTIMATED REVENUES						
530-530-41820	OCCUPATION/FRANCHISE TAX	4,406,469	4,404,119	4,641,080	4,600,000	4,640,000
530-530-46100	INTEREST	53,155	92,239	71,559	93,930	82,000
530-530-49100	TRANSFERS IN				5,290	2,806
TOTAL ESTIMATED REVENUES		4,459,624	4,496,358	4,712,639	4,699,220	4,724,806

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 530 - LOUP DISTRIBUTION						
APPROPRIATIONS						
530-530-57950	DEPRECIATION	163,666	162,489			
530-530-58100	TRANSFERS OUT	5,270,270	4,646,495	3,523,121	4,697,495	4,724,806
	TOTAL APPROPRIATIONS	5,433,936	4,808,984	3,523,121	4,697,495	4,724,806
NET OF REVENUES/APPROPRIATIONS - 530 - LOUP DISTRIBUTION		(974,312)	(312,626)	1,189,518	1,725	
ESTIMATED REVENUES - FUND 530		4,459,624	4,496,358	4,712,639	4,699,220	4,724,806
APPROPRIATIONS - FUND 530		5,433,936	4,808,984	3,523,121	4,697,495	4,724,806
NET OF REVENUES/APPROPRIATIONS - FUND 530		(974,312)	(312,626)	1,189,518	1,725	
BEGINNING FUND BALANCE		5,771,019	4,796,707	4,484,081	4,484,081	5,673,599
ENDING FUND BALANCE		4,796,707	4,484,081	5,673,599	4,485,806	5,673,599

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 560 - STORMWATER UTILITY						
ESTIMATED REVENUES						
560-560-41300	CITY SALES TAX	5,282	5,307	4,458	5,280	5,350
560-560-41310	STATE SALES TAX	19,694	19,788	16,625	19,690	19,950
560-560-42310	FINES AND PENALTIES	3,367	3,326	3,019	3,360	3,670
560-560-44420	STORMWATER FEES	362,231	363,842	305,650	361,660	366,610
560-560-45510	SPECIAL ASSESS PRINCIPAL	122,320				
560-560-46100	INTEREST	29,949	54,268	54,797	50,970	60,390
TOTAL ESTIMATED REVENUES		542,843	446,531	384,549	440,960	455,970

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 560 - STORMWATER UTILITY						
APPROPRIATIONS						
560-560-51100	SALARIES AND WAGES	29,782	32,788	30,977	32,780	34,170
560-560-51200	OVERTIME	7	45		50	
560-560-52100	SOCIAL SECURITY	2,208	2,447	2,309	2,500	2,615
560-560-52200	GROUP INSURANCE	4,830	4,964	4,653	5,130	5,500
560-560-52300	RETIREMENT	1,566	1,970	1,704	1,970	2,050
560-560-52700	TRAINING AND TUITION	594	1,000	556	1,000	1,000
560-560-52710	EMPLOYEE RECRUITMENT/RETENTION	130			500	500
560-560-52800	UNIFORMS	17		136	1,000	1,000
560-560-53200	PROFESSIONAL SERVICES	10,811	6,409	5,043	50,000	50,000
560-560-53400	COMPUTER SUPPORT/MAINT	7,655	5,831	1,603	9,000	9,000
560-560-54320	EQUIPMENT MAINTENANCE			24	100	100
560-560-54330	VEHICLE MAINTENANCE	129	300	331	300	300
560-560-55200	INSURANCE				570	570
560-560-55400	ADVERTISING AND PROMOTION	1,784	1,107	1,100	4,000	4,000
560-560-55500	PUBLICATIONS AND NOTICES		36		500	500
560-560-55640	COMPLIANCE TESTING			39	2,000	2,000
560-560-55900	MISCELLANEOUS	723	1,000	746	1,000	1,000
560-560-56010	SUPPLIES	759	1,062	295	1,250	1,250
560-560-56020	OFFICE SUPPLIES	640	404	191	1,000	1,000
560-560-56040	POSTAGE AND FREIGHT				250	250
560-560-56050	FUEL	187	163	120	200	200
560-560-56190	PERSONAL PROTECTIVE SUPP				70	70
560-560-56230	WATER AND SEWER	558	532	92	500	500
560-560-56650	MEMBERSHIP DUES	105	175	140	200	200
560-560-56690	SALES TAX REMITTANCE	29,344	25,004	20,993	30,000	25,000
560-560-57200-24037	CAPITAL-LAND & BUILDINGS			10,369	500,000	500,000
560-560-57300-20107	CAPITAL-NEW CONSTRUCTION			110,613	125,000	125,000
560-560-57510-21096	CAPITAL-EQUIPMENT				50,000	50,000
560-560-57950	DEPRECIATION	428,049	429,572			
560-560-58100	TRANSFERS OUT			7,187	7,840	11,609
TOTAL APPROPRIATIONS		519,878	514,809	199,221	828,710	829,384
NET OF REVENUES/APPROPRIATIONS - 560 - STORMWATER UTILI'		22,965	(68,278)	185,328	(387,750)	(373,414)
ESTIMATED REVENUES - FUND 560		542,843	446,531	384,549	440,960	455,970
APPROPRIATIONS - FUND 560		519,878	514,809	199,221	828,710	829,384
NET OF REVENUES/APPROPRIATIONS - FUND 560		22,965	(68,278)	185,328	(387,750)	(373,414)
BEGINNING FUND BALANCE		11,415,872	11,656,760	11,385,073	11,385,073	11,570,401
FUND BALANCE ADJUSTMENTS		217,923	(203,408)			
ENDING FUND BALANCE		11,656,760	11,385,074	11,570,401	10,997,323	11,196,987

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 570 - TRANSFER STATION						
ESTIMATED REVENUES						
570-570-41820	OCCUPATION/FRANCHISE TAX	689,262	737,522	696,507	734,380	747,100
570-570-42102	GARBAGE HAULER LICENSES	1,200	1,100	1,400	1,200	1,400
570-570-42310	FINES AND PENALTIES	2,410	2,411	2,177	2,500	2,500
570-570-42340	CONVENIENCE FEE			424		
570-570-43410	STATE GRANTS	51,304			20,000	
570-570-44150	FUEL	9,468	7,967	6,291	8,000	8,000
570-570-44430	COMPACTOR FEES	1,804,725	1,921,890	1,828,406	1,894,600	1,940,110
570-570-46100	INTEREST	91,001	153,337	147,535	144,490	163,310
570-570-48000	MISCELLANEOUS REVENUE	8,712	8,414	7,616	8,000	8,000
570-570-49210	LAND OR PROPERTY SALES	92				
TOTAL ESTIMATED REVENUES		2,658,174	2,832,641	2,690,356	2,813,170	2,870,420

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 570 - TRANSFER STATION						
APPROPRIATIONS						
570-570-51100	SALARIES AND WAGES	477,213	496,165	457,536	510,570	493,710
570-570-51200	OVERTIME	14,105	15,497	14,233	15,000	14,700
570-570-51300	TEMPORARY AND SEASONAL	8,554	11,580	9,755	8,600	10,200
570-570-52100	SOCIAL SECURITY	36,319	39,288	35,946	40,870	39,675
570-570-52200	GROUP INSURANCE	96,137	92,837	82,156	95,850	97,170
570-570-52300	RETIREMENT	21,643	26,855	22,377	31,540	30,505
570-570-52600	WORKERS' COMPENSATION	2,424				
570-570-52700	TRAINING AND TUITION	1,460	1,347	1,334	2,600	2,600
570-570-52710	EMPLOYEE RECRUITMENT/RETENTION	996	843	1,019	2,000	2,000
570-570-52800	UNIFORMS	6,263	6,161	5,098	5,630	5,630
570-570-53200	PROFESSIONAL SERVICES	886	635	964	2,000	2,000
570-570-53400	COMPUTER SUPPORT/MAINT	8,695	12,429	12,294	5,900	15,000
570-570-54310	BUILDING MAINTENANCE	30,706	9,596	5,496	77,680	77,680
570-570-54320	EQUIPMENT MAINTENANCE	23,017	15,762	26,589	17,500	35,000
570-570-54330	VEHICLE MAINTENANCE	80,920	88,761	81,943	75,000	85,000
570-570-54550	LANDFILL DISPOSAL	724,090	768,419	665,212	730,000	772,280
570-570-54580	COMPOSTING	47,819	56,392	43,222	45,000	60,000
570-570-54590	RECYCLE SERVICE				4,000	4,000
570-570-54610	WOOD WASTE DISPOSAL	21,500	49,393	21,038	30,000	40,000
570-570-55200	INSURANCE	21,825	24,239	28,094	25,000	29,000
570-570-55900	MISCELLANEOUS	509	130	172	700	700
570-570-56010	SUPPLIES	916	689	488	760	800
570-570-56020	OFFICE SUPPLIES	2,399	3,088	2,041	2,000	2,000
570-570-56030	CLEANING SUPPLIES/SERVICE	973	546	215	900	1,000
570-570-56040	POSTAGE AND FREIGHT		4	35	100	100
570-570-56050	FUEL	162,800	136,035	116,058	140,400	140,000
570-570-56090	SMALL TOOLS	1,722	1,663	1,209	2,000	2,000
570-570-56190	PERSONAL PROTECTIVE SUPP	107	188	354	500	500
570-570-56220	ELECTRICITY	8,332	9,386	9,874	10,000	15,000
570-570-56230	WATER AND SEWER	3,782	3,180	2,987	4,400	4,400
570-570-56240	TELEPHONE	796	777	753	800	800
570-570-56650	MEMBERSHIP DUES	739	739	459	2,000	2,000
570-570-56800	WASTE GRANT EXPENSE	50,515			25,000	25,000
570-570-57510	CAPITAL-EQUIPMENT					102,000
570-570-57510-23045	CAPITAL-EQUIPMENT				150,000	395,000
570-570-57510-24039	CAPITAL-EQUIPMENT					23,000
570-570-57510-25064	CAPITAL-EQUIPMENT			7,485	9,000	
570-570-57510-25065	CAPITAL-EQUIPMENT				7,500	
570-570-57520-24040	CAPITAL-VEHICLES			158,716	175,000	
570-570-57950	DEPRECIATION	242,869	241,405			
570-570-58100	TRANSFERS OUT	49,000	49,000	105,912	120,830	185,271
570-570-59010	PRINCIPAL				230,000	230,000
570-570-59020	INTEREST AND FISCAL FEES	3,975	8,061	5,833	6,040	3,556
TOTAL APPROPRIATIONS		2,154,006	2,171,090	1,926,897	2,612,670	2,949,277
NET OF REVENUES/APPROPRIATIONS - 570 - TRANSFER STATION		504,168	661,551	763,459	200,500	(78,857)
ESTIMATED REVENUES - FUND 570		2,658,174	2,832,641	2,690,356	2,813,170	2,870,420
APPROPRIATIONS - FUND 570		2,154,006	2,171,090	1,926,897	2,612,670	2,949,277
NET OF REVENUES/APPROPRIATIONS - FUND 570		504,168	661,551	763,459	200,500	(78,857)
BEGINNING FUND BALANCE		4,846,138	5,350,309	6,011,863	6,011,863	6,775,322
FUND BALANCE ADJUSTMENTS		2				
ENDING FUND BALANCE		5,350,308	6,011,860	6,775,322	6,212,363	6,696,465

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 600 - HEALTH INSURANCE						
ESTIMATED REVENUES						
600-600-44115	ADMINISTRATIVE FEES	69,080	72,555	33,072	70,000	50,000
600-600-44160	HEALTH INSURANCE PREMIUMS	38,291	55,193	77,431	41,000	92,000
600-600-46100	INTEREST	67,845	108,081	97,095	110,000	110,000
TOTAL ESTIMATED REVENUES		175,216	235,829	207,598	221,000	252,000

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 600 - HEALTH INSURANCE						
APPROPRIATIONS						
600-600-52200	GROUP INSURANCE	50,578	47,883	14,867	51,250	15,000
600-600-52300	RETIREMENT	18,163	21,061	24,478	20,000	24,320
600-600-53600	HEALTH ADMINISTRATION	768,818	770,404	654,272	782,270	715,940
600-600-53610	HEALTH CLAIMS	(855,914)	(729,594)	(628,919)	(643,820)	(685,890)
600-600-53630	DENTAL CLAIMS	(284)	316	10,140	1,500	15,000
TOTAL APPROPRIATIONS		(18,639)	110,070	74,838	211,200	84,370
NET OF REVENUES/APPROPRIATIONS - 600 - HEALTH INSURANCE		193,855	125,759	132,760	9,800	167,630
ESTIMATED REVENUES - FUND 600		175,216	235,829	207,598	221,000	252,000
APPROPRIATIONS - FUND 600		(18,639)	110,070	74,838	211,200	84,370
NET OF REVENUES/APPROPRIATIONS - FUND 600		193,855	125,759	132,760	9,800	167,630
BEGINNING FUND BALANCE		2,183,764	2,377,619	2,503,378	2,503,378	2,636,138
ENDING FUND BALANCE		2,377,619	2,503,378	2,636,138	2,513,178	2,803,768

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 710 - FIRE PENSION						
ESTIMATED REVENUES						
710-710-46100	INTEREST	2,201	3,174	2,499	3,000	3,000
TOTAL ESTIMATED REVENUES		2,201	3,174	2,499	3,000	3,000

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 710 - FIRE PENSION						
APPROPRIATIONS						
710-710-52350	PENSION PAYMENTS	7,308	7,308	7,308	7,310	7,310
TOTAL APPROPRIATIONS		7,308	7,308	7,308	7,310	7,310
NET OF REVENUES/APPROPRIATIONS - 710 - FIRE PENSION		(5,107)	(4,134)	(4,809)	(4,310)	(4,310)
ESTIMATED REVENUES - FUND 710						
APPROPRIATIONS - FUND 710		7,308	7,308	7,308	7,310	7,310
NET OF REVENUES/APPROPRIATIONS - FUND 710		(5,107)	(4,134)	(4,809)	(4,310)	(4,310)
BEGINNING FUND BALANCE		84,270	79,163	75,029	75,029	70,220
ENDING FUND BALANCE		79,163	75,029	70,220	70,719	65,910

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 730 - LICENSES TO SCHOOLS						
ESTIMATED REVENUES						
730-730-42101	LIQUOR AND BEER LICENSES	17,400	25,300	8,050	17,500	17,500
730-730-42105	TOBACCO LICENSES	618	655	670	650	650
TOTAL ESTIMATED REVENUES		18,018	25,955	8,720	18,150	18,150

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 730 - LICENSES TO SCHOOLS						
APPROPRIATIONS						
730-730-56710	SCHOOL DISTRICT	18,018	25,955	(8,745)	18,150	18,150
TOTAL APPROPRIATIONS		18,018	25,955	(8,745)	18,150	18,150
NET OF REVENUES/APPROPRIATIONS - 730 - LICENSES TO SCHOOLS				17,465		
ESTIMATED REVENUES - FUND 730		18,018	25,955	8,720	18,150	18,150
APPROPRIATIONS - FUND 730		18,018	25,955	(8,745)	18,150	18,150
NET OF REVENUES/APPROPRIATIONS - FUND 730				17,465		
BEGINNING FUND BALANCE		4,695				17,465
FUND BALANCE ADJUSTMENTS		(4,695)				
ENDING FUND BALANCE				17,465		17,465

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 740 - LIBRARY FOUNDATION						
ESTIMATED REVENUES						
740-740-46100	INTEREST	46,147	12,891		50,000	20,000
740-740-47500	DONATIONS	2,061,392	14,798		5,000	5,000
TOTAL ESTIMATED REVENUES		2,107,539	27,689		55,000	25,000

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 740 - LIBRARY FOUNDATION						
APPROPRIATIONS						
740-740-53200	PROFESSIONAL SERVICES	1,280	1,555			3,000
740-740-55400	ADVERTISING AND PROMOTION				500	500
740-740-55900	MISCELLANEOUS				150	150
740-740-58100	TRANSFERS OUT	4,817,000	14,899			200,000
TOTAL APPROPRIATIONS		4,818,280	16,454		650	203,650
NET OF REVENUES/APPROPRIATIONS - 740 - LIBRARY FOUNDATION		(2,710,741)	11,235		54,350	(178,650)
ESTIMATED REVENUES - FUND 740		2,107,539	27,689		55,000	25,000
APPROPRIATIONS - FUND 740		4,818,280	16,454		650	203,650
NET OF REVENUES/APPROPRIATIONS - FUND 740		(2,710,741)	11,235		54,350	(178,650)
BEGINNING FUND BALANCE		3,471,813	761,071	772,305	772,305	772,305
ENDING FUND BALANCE		761,072	772,306	772,305	826,655	593,655

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 745 - LIBRARY ENDOWMENT						
ESTIMATED REVENUES						
745-745-46100	INTEREST				2,000	2,000
745-745-46200	CHANGE IN MARKET VALUE	163,505	317,602		15,000	25,000
745-745-46300	REALIZED GAINS/LOSSES	5,131			5,000	5,000
TOTAL ESTIMATED REVENUES		168,636	317,602		22,000	32,000

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 745 - LIBRARY ENDOWMENT						
APPROPRIATIONS						
745-745-58100	TRANSFERS OUT	1,083,000				
TOTAL APPROPRIATIONS		1,083,000				
NET OF REVENUES/APPROPRIATIONS - 745 - LIBRARY ENDOWMENT		(914,364)	317,602		22,000	32,000
ESTIMATED REVENUES - FUND 745		168,636	317,602		22,000	32,000
APPROPRIATIONS - FUND 745		1,083,000				
NET OF REVENUES/APPROPRIATIONS - FUND 745		(914,364)	317,602		22,000	32,000
BEGINNING FUND BALANCE		2,070,620	1,151,125	1,468,727	1,468,727	1,468,727
FUND BALANCE ADJUSTMENTS		(5,131)				
ENDING FUND BALANCE		1,151,125	1,468,727	1,468,727	1,490,727	1,500,727

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 750 - GERRARD PARK TRUST						
ESTIMATED REVENUES						
750-750-46100	INTEREST	3,686	4,304	3,500	5,500	5,500
750-750-46200	CHANGE IN MARKET VALUE	3,338	20,153	(1,213)	7,500	7,500
750-750-46300	REALIZED GAINS/LOSSES	3,169	3,089	2,785	4,000	4,000
TOTAL ESTIMATED REVENUES		10,193	27,546	5,072	17,000	17,000

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY THRU 09/30/25	2024-25 AMENDED BUDGET	2025-26 FINANCE REVIEW BUDGET
Dept 750 - GERRARD PARK TRUST						
APPROPRIATIONS						
750-750-53200	PROFESSIONAL SERVICES	2,625	3,000	2,250	3,000	3,000
750-750-58100	TRANSFERS OUT	1,806	2,438	2,915	2,500	2,500
TOTAL APPROPRIATIONS		4,431	5,438	5,165	5,500	5,500
NET OF REVENUES/APPROPRIATIONS - 750 - GERRARD PARK TRU:		5,762	22,108	(93)	11,500	11,500
ESTIMATED REVENUES - FUND 750		10,193	27,546	5,072	17,000	17,000
APPROPRIATIONS - FUND 750		4,431	5,438	5,165	5,500	5,500
NET OF REVENUES/APPROPRIATIONS - FUND 750		5,762	22,108	(93)	11,500	11,500
BEGINNING FUND BALANCE		130,166	135,928	158,037	158,037	157,944
ENDING FUND BALANCE		135,928	158,036	157,944	169,537	169,444
ESTIMATED REVENUES - ALL FUNDS		94,240,651	79,787,265	69,537,999	91,910,073	91,272,143
APPROPRIATIONS - ALL FUNDS		79,416,228	66,865,157	60,506,440	92,416,675	94,856,425
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		14,824,423	12,922,108	9,031,559	(506,602)	(3,584,282)
BEGINNING FUND BALANCE - ALL FUNDS		231,019,831	245,475,472	258,929,313	258,929,313	267,960,872
FUND BALANCE ADJUSTMENTS - ALL FUNDS		(368,780)	531,731			
ENDING FUND BALANCE - ALL FUNDS		245,475,474	258,929,311	267,960,872	258,422,711	264,376,590

4.E. Setting property tax hearing and asking amount.

MEMORANDUM

DATE: August 20, 2025
TO: Tara Vasicek, City Administrator
FROM: Heather Lindsley, Finance Director
SUBJECT: Property Tax Levy

DISCUSSION: The 2025 Tax Valuations have been received from the Platte County Assessor. According to state law, we have two scenarios to consider. We are allowed to increase our property tax by real growth plus inflation or by real growth plus 2%. This year, the inflation rate is 5.17%. This difference equates to \$223,805.35 or 3.17%. You'll see, below, that total valuation for the City of Columbus increased \$182,191,812 or 7.6%. This will allow us to lower our tax levy regardless of the scenario we choose. If we choose to go with the inflation scenario, we will have to go on the pink post card and have a joint meeting with the County. I've summarized the information below:

	2024/2025	2025/2026 Use Inflation	2025/2026 Use 2%	Difference
Prop. Tax Request	7,062,703.62	7,562,660.83	7,338,855.48	223,805.35
Valuation	2,425,351,485	2,607,543,297	2,607,543,297	
Tax Rate	0.291203	0.290003	.281447	.008556

FISCAL IMPACT: The fiscal impact is \$223,805.35 to the City of Columbus. Based on a property valued at \$100,000.00 the fiscal impact to the tax payer would be \$8.56.

ALTERNATIVES: None. We have to choose one or the other.

Property Tax Options

<i>historical budgets</i>				<i>current year</i>	<i>next year</i>	Real Growth + 2% (LB 644-"Pink Postcard")		
				<i>future years</i>				
				<i>Assumptions: Valuation +5%, Property Tax +3.91%, Operating Budget 3%</i>				
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Valuation	1,896,512,219	2,019,761,372	2,290,193,749	2,425,351,485	2,607,543,297	2,737,920,462	2,874,816,485	3,018,557,309
Property Tax Revenue	5,977,541.00	6,366,005.08	6,701,493.42	7,062,703.76	7,338,854.93	7,625,804.16	7,923,973.10	8,233,800.45
Levy	0.315186	0.315186	0.292616877	0.291203308	0.281447098	0.278525409	0.27563405	0.272772706
<i>% Change</i>		0.00%	-7.16%	-0.48%	-3.35%	-1.04%	-1.04%	-1.04%
Operating Budget	64,819,794	69,913,847	65,438,524	73,707,917	75,919,155	78,196,730	80,542,632	82,958,910
<i>% Change</i>		7.86%	-6.40%	* 12.64%	3.00%	3.00%	3.00%	3.00%

				Real Growth + Inflation (LB34)				
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Valuation	1,896,512,219	2,019,761,372	2,290,193,749	2,425,351,485	2,607,543,297	2,737,920,462	2,874,816,485	3,018,557,309
Property Tax Revenue	5,977,541.00	6,366,005.08	6,701,493.42	7,062,703.76	7,562,660.83	7,858,360.87	8,165,622.78	8,484,898.63
Levy	0.315186	0.315186	0.292616877	0.291203308	0.290030115	0.287019326	0.284039792	0.281091189
<i>% Change</i>		0.00%	-7.16%	-0.48%	-0.40%	-1.04%	-1.04%	-1.04%
Operating Budget	64,819,794	69,913,847	65,438,524	73,707,917	75,919,155	78,196,730	80,542,632	82,958,910
<i>% Change</i>		7.86%	-6.40%	* 12.64%	3.00%	3.00%	3.00%	3.00%

* added full-time staff to Charlie Louis Fire Station

Options Carried Forward 4 Fiscal Years			
	LB 644	LB 34	Difference
2025-2026	7,338,854.93	7,562,660.83	223,805.90
2026-2027	7,625,804.16	7,858,360.87	232,556.71
2027-2028	7,923,973.10	8,165,622.78	241,649.68
2028-2029	8,233,800.45	8,484,898.63	251,098.18
Total			949,110.47

Annual Difference to Property Tax Payers			
Valuation	\$100,000	\$250,000	\$500,000
2025-2026	\$ 8.58	\$ 21.46	\$ 42.92
2026-2027	\$ 8.49	\$ 21.23	\$ 42.47
2027-2028	\$ 8.41	\$ 21.01	\$ 42.03
2028-2029	\$ 8.32	\$ 20.80	\$ 41.59

5. Adjournment.