

Committee of the Whole  
Monday, August 21, 2023 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](http://www.columbusne.us).

{{Name: Agenda Item Name}}

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

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**NEBRASKA OPEN MEETINGS ACT**

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**84-1407. 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.

**Operative Date: July 21, 2022**

**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.**

(1)(a) 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 committee, such notice shall be published in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website.

(ii) In the case of the governing body of a city of the second class or village or such body's advisory committee, such notice shall be published by:

(A) Publication in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website; or

(B) Posting written notice in three conspicuous public places in such city or village. Such notice shall be posted 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.

(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 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 an organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis or an organization created under the Municipal Cooperative Financing Act, the organization 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. The governing body of a risk management pool that meets at least quarterly and the advisory committees of the governing body may each hold more than one-half of its meetings by virtual conferencing if the governing body's quarterly meetings are not held 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 (2)(b)(ii) of this section.

**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.

**Note:** The Revisor of Statutes has pursuant to section 49-769 correlated LB742, section 1, with LB908, section 1, and LB922, section 13, to reflect all amendments.

**Note:** Changes made by LB742 and LB908 became effective July 21, 2022. Changes made by LB922 became operative July 21, 2022.

### **Cross References**

- **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.

#### **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.

(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. A body may not be required to allow citizens to speak at each meeting, but it may not forbid public participation at all meetings.

(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.

**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.

**Effective Date: July 21, 2022**

**Annotations**

- 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).

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Source: [http://nebraskalegislature.gov/laws/display\\_html.php?begin\\_section=84-1407&end\\_section=84-1414](http://nebraskalegislature.gov/laws/display_html.php?begin_section=84-1407&end_section=84-1414)

Date: July 2022

**2. Fiscal Year 2023-2024.**

2.A. One percent restricted funds authority increase.



## MEMORANDUM

DATE: August 7, 2023

TO: Tara Vasicek, City Administrator 

FROM: Heather Lindsley, Finance Director

SUBJECT: One (1%) Percent Increase in Restricted Funds Authority

Staff recommends the City Council approve an increase in the Restricted Funds Authority by an additional one (1.0%) percent, as allowed by state statute.

For municipalities, restricted funds are property taxes, payments in lieu of property tax, sales tax, motor vehicle tax, and all types of state aid including highway allocations, motor vehicle fees, and municipal equalization aid. All governments are allowed to increase their base of restricted funds by two and one-half (2.5%) percent. As in the past, the Council may increase the base by an additional **one (1.0%) percent to serve as a hedge against an emergency that might occur in the future**. Should the Council desire to increase the base, the Council does not have to spend the additional one percent. However, it does keep this taxing authority available for unforeseen events in the future. An affirmative vote of seventy-five percent (75%) of the members of the governing body constituting a quorum authorized to conduct business, is required for passage.

For the 2022-2023 Budget the one percent of restricted funds authority was \$119,926 and the comparable number for 2023-2024 will be \$124,123. Primarily the unused restricted funds authority goes up and down depending on how much of the budgeted capital improvements are improvements to real property, which are a lid exception.

Approving the additional one percent increases the City of Columbus' unused restricted funds authority, which is carried forward from year to year. This allows future Councils more flexibility to deal with emergency funding issues for the City.

2.B. Fee schedule.

**SCHEDULE OF FEES  
2022 – 2023  
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 city as additional insured.**

<b>AIRPORT</b>	1
<b>AQUATICS</b>	
Aquatic Center	2
Pawnee Plunge	4
<b>CEMETERY</b>	6
<b>COLUMBUS AREA TRANSIT</b>	7
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<b>COMMUNITY DEVELOPMENT</b>	9
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## AIRPORT

### Rent per Month

Hangar 1412N	<del>\$115.00</del>	\$125
Hangar 1412S	<del>\$105.00</del>	\$115
Hangar 1406W	<del>\$220.00</del>	\$240
Hangar 1406E	<del>*\$220.00</del>	\$240
Hangar 1230	<del>\$45.00</del>	\$45
Hangar 1240	<del>\$85.00</del>	\$95
Hangar 1315	<del>\$180.00</del>	\$200
Hangar 1508	<del>\$90.00</del>	\$100
Hangar 1508 Storage Units	<del>\$45.00</del>	\$55
Hangar 1412W	<del>\$260.00</del>	\$280
Hangar 1412E	<del>**\$260.00</del>	\$280
Hangar 1334	<del>**\$690.00</del>	\$750
Hangar 1340	<del>**\$630.00</del>	\$690
Hangar 1307	<del>**\$175.00</del>	\$185
Hangar 1430	<del>**\$365.00</del>	\$400
Land Lease/Non-Airport Owned Hangars	<del>**\$ .27</del>	.30 per sq. ft.
Aerial Applicator Agreement		\$2,000.00 per year
Flowage	<del>*\$ .07</del>	.10 per gallon
Fuel Storage	<del>*\$ .10</del>	.12 per gallon
T -Hangar waiting list:		
Administrative Fee (non-refundable)		\$25.00
Deposit (refundable if removed from list or will be applied to first month hangar rent).		\$100.00

\*Applicable Upon Lease Renewal

\*\*Except for Current Leases

## **AQUATICS**

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

### **AQUATIC CENTER**

#### **Daily Admission**

Individual \$5

#### **Annual Membership**

Individual \$125

Group (Maximum of 6) \$600

#### **Monthly Pass**

Individual \$35

#### **Combo Membership (Aquatic Center & Pawnee Plunge)**

Individual \$175

Group (Maximum of 6) \$800

#### **Group Swimming Lesson**

Parent/Child \$45

Preschool \$45

Grades 1 through 6 \$60

**Private Swimming Lesson** \$150

#### **Programs**

(Low Intensity Aerobics, High Intensity Aerobics, Zumba, Aqualaties, H2O)

50 Punches \$100

25 Punches \$75

10 Punches \$35

5 Punches \$20

Day Pass \$5

**Locker Rentals – Annual** \$50

**Private Rental** \$100/hr.

#### **Business Rate**

Aquatic Therapy \$75 per 15 minutes

\*Requires agreement.

**Party Rental**

Swimmers will pay daily admission or use membership card.

Party Room	\$60
Toy Rentals (Torpedoes & Goggles require deposit)	FREE

**Concessionaire/Vending**

Daily Fee	\$16
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**Water Park Lifeguard Class**

Full Class (5 student minimum)	\$175
Review Class – incl. CPR review (5 student minimum)	\$125

**CPR for Professional Rescuer and Health Care Provider**

Full Class (5 student minimum)	\$100
Review Class (5 student minimum)	\$75

**Class Materials**

Manual	\$50
Mask (first mask is included in the full Water Park class)	\$25
Certification Card	\$5

**Staff Uniforms**

Tankini	\$25
Female Guard Suit	\$20
Female Non-Guard Suit	\$20
Male Swim Trunks	\$20
Aquatic Center T-Shirt	\$5
Lanyard	\$1
Whistle	\$1

## PAWNEE PLUNGE WATER PARK

### Daily Admission

3 yrs. & Under	Free
4 yrs. & Up	\$10 (Incl
both open sessions: 12 Noon – 5 p.m. and 6:30 p.m.-8:30 p.m.)	
10 Person Group	\$70
5 Person Group	\$40
Non-Swimmer (not swimming and not dressed to swim)	\$3
Flow Rider	\$3
Evenings 6:30 p.m. – 8:30 p.m. Monday through Thursday	\$4
Fitness Times	\$5 Non-Member
	No Charge for Pawnee
	Plunge or Aquatic Center
	Pass Holders

### Season Pass

Individual	\$125
Household Group up to 6 people (Must reside in same household)	\$400
Each addl person in same household (can include one caregiver)	\$60
Non-Household Group (Maximum of 6)	\$600

### Flow Rider Bracelet

(In addition to daily/season/combo pass)	\$3
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### Combo Membership (Aquatic Center & Pawnee Plunge)

Individual	\$175
Household Group up to 6 people (Must reside in the same household)	\$600
Each addl person in same household (can include one caregiver)	\$90
Non-Household Group (Maximum of 6)	\$800

### Punch Cards

50 Punches	\$200
25 Punches	\$125

### Facility Rental

<b>Exclusive Use – Before or After Public Hours</b>	\$ 500/hr.
(Public Hours are 12:00 p.m. – 8:00 p.m.)	

*Reservations will be 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.*

Party Room	\$60
Monday - Thursday, 12:30 p.m. – 4 p.m.	
Friday – Sunday, 12:00 Noon – 3:30 p.m. or 3:30 p.m. – 7 p.m.	
Flow Rider (1 Office, 1 Lifeguard, 1 Supervisor)	\$75/hr.
Lap Pool (1 Office, 3 Lifeguards, 1 Supervisor)	\$150/hr.
Pawnee Plunge (1 Office, 4 Slides, 14 Lifeguards, 1 Supervisor)	\$500/hr.

**Staff Uniforms**

Tankini	\$25
Female Guard Suit	\$20
Female Non-Guard Suit	\$20
Male Swim Trunks	\$20
Pawnee Plunge T-Shirt	\$5
Lanyard	\$1
Whistle	\$1

**Proposed Special Events**

Pawnee Polar Plunge: Saturday, May 13, 2023, 9 a.m.	Fee to be determined
Splash Bash—Weekly Wednesday Evening Themed Activity	Evening admission rate
United Way Duck Derby: Friday, August 10, 2023, 6 p.m.	Free
Flow Rider Competition: Friday, August 10, 2023, 6:30 p.m. (pre-registration required)	\$10
Fish the River: Saturday, August 11, 2023, 1 p.m. – 4 p.m. license; \$5/youth	\$10/adult w/fishing
Cardboard Regatta: Saturday, August 11, 2023, 7 p.m. (pre-registration required)	\$10/boat
Puppies in the Plunge: Sunday, August 12, 2023, 6 p.m.	\$10/dog

## **CEMETERY**

Cost of Space	\$600
Grave Opening	\$400
Cost of Space (infant)	\$150
Grave Opening (infant)	\$150
Cost of Space (cremation)	\$350
Grave Opening (cremation)	\$180
Grave Opening (cremation vault)	\$210
Certificate of Ownership Transfer	\$25
Stone Setting	\$30
Saturday Funeral (extra charge)	\$250
Winter Funerals (December through February, extra charge)	\$50
Disinterment (burial)	\$750
Disinterment (cremation)	\$250
Disinterment (infant)	\$250

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 Roads, United Way, and City of Columbus Budget. Punch tickets are available at Columbus Area Transit office.

### **Boarding Punch Cards for Eligible Riders:**

<b>Punch Card</b>	<b>Fee</b>
5 punch	\$10
10 punch	\$20
20 punch	\$40

## **COMMUNITY CENTER SENIOR CENTER**

**Facility Rental:** \$25 per hour

<b>Meals</b>	<b>Cost</b>
<b>Congregate Meal:</b>	
Eligible Diner (60 and older)	\$5 per meal (suggested donation)
Ineligible Diner (Under the age of 60)	\$10 per meal
<b>Take Out Meal:</b>	
Eligible Diner	\$5.50 per meal (suggested donation)
Ineligible Diner	\$10 per meal
<b>Home Delivered Meal:</b>	
Eligible Diner Only	\$6 per meal (suggested donation)

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.

## 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		<del>\$27.50</del> \$30
Demolition Permit		<del>\$27.50</del> \$30
Sign Permit:	0-99 sq. ft.	\$35
	100-199 sq. ft.	\$65
	200-300 sq. ft.	\$120
<b>Mobile Home Set Down Permit</b>		<b>\$100</b>

Fee for work commencing before permit is issued may be double the required permit fee at the discretion of the Building Official. The Building Official may waive 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	\$50 minimum or 4¢ per square foot of floor area, whichever is greater. (Fee is returned if permit is denied.)
Signs ( <del>rezoning, special-use</del> & building moving)	\$17 plus tax
Building Moving Permit (after Building already moved)	\$100
Building Moving Annual License Fee	<del>\$50</del> \$60
Insurance requirements	\$1,000,000 aggregate

Public Liability Insurance is required naming the City as additional insured which fully protects City or anyone else for damages sustained to person or property, resulting from the moving of any building or parts thereof within 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 Exam Fees

Master Plumber:

Registration Fee - Resident ~~\$55.00~~ \$60 per year + Certificate of insurance \$1,000,000 aggregate

Registration Fee - Non-Resident ~~\$55.00~~ \$60 per year + Certificate of insurance \$1,000,000 aggregate

Journeyman Plumber:

Registration Fee – Resident & Non-Resident ~~\$27.50~~ \$30 per year

Apprentice Plumber:

Registration Fee – Resident & Non-Resident ~~\$16.50~~ \$20 per year

Do Your Own Plumbing Registration Fee ~~\$27.50~~ \$30

Licensing – Water Conditioning Contractor ~~\$27.50~~ \$30 per year + Certificate of insurance \$1,000,000 aggregate

– Water Conditioning Installer ~~\$27.50~~ \$30

~~Water Conditioning Exam \$27.50~~

**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 Community Development Director.

Plumbing New Residential:

One Bathroom ~~\$77~~ \$80

Each Additional Bathroom ~~\$13~~ \$15

Each Additional 1/2 Bathroom ~~\$11~~ \$13

Plumbing New Commercial opening ~~\$70~~ \$75 plus ~~\$4~~ \$5 for each fixture or trap

Existing Plumbing Remodel & Extensions opening ~~\$12~~ \$15 plus ~~\$4~~ \$5 for each fixture or trap

Sewer & Water Inspections not covered under new residential or commercial permits ~~\$19~~ 25

Sprinkler System	<del>\$19</del> -\$20
Backflow Protective Devices:	<del>\$13</del> \$15 plus \$8 each for 2" and smaller
	<del>\$13.00</del> \$15 plus \$13 each over 2"
Mobile Home Park Sewer	<del>\$13.00</del> \$15 plus \$10 <del>\$9.00</del> per space.

### **GAS PIPING**

Up to five outlets	\$30
Over five outlets	\$30 plus <del>\$4.50</del> \$5 for each outlet over five

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

**Application:**

Board of Adjustment	\$150
Rezoning/Special Use Permit/ Planned Unit Development (PUD)	\$500
Preliminary Plat	\$300 plus \$20 per lot review fee
Final Plat	\$300 plus \$15 per lot review fee
Administrative or Minor Plat	\$300

**Other:**

Administrative Fee	\$15
Complete Building Report	<del>\$24</del> \$25 annually
Comprehensive Plan	\$35 plus tax
Land Development Ordinance	<del>\$25</del> \$30 plus tax
Map Update Fee	\$25
Publications	Actual cost of publication
Signs (rezoning and special use & <del>house moving</del> )	\$17 plus tax
Zoning Verification Reports	<del>\$25</del> \$30

**COMMUNITY DEVELOPMENT – WIRELESS TELECOMMUNICATIONS FACILITIES**

**Application:**

D.A.S. Node	\$200 per node
Eligible Facility Permit Colocation/Modification	\$1,000
Special Use Permit New Facility	\$3,000

**COMMUNITY DEVELOPMENT – PERMITS TO OCCUPY THE RIGHT-OF-WAY**

**Application:**

Temporarily Occupy	\$10 per day
Permanently Occupy	\$250 per Facility
Right-of-Way Use Rate (Not applicable to Right-of-Way Users which have a current Franchise agreement)	\$250 annually per facility, single linear run of underground utility infrastructure

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

**Application:**

Modify, Replace, and Install New Ground Mounted Facility or Pole	\$250 per Facility and Pole
<u>Co-location on Authority Pole:</u> Application Fee	\$500 minimum for up to 5 facilities, \$100 for each additional facility on the same application (maximum of 10)
Annual Usage Rate	\$20 per pole
Right-of-Way Use Rate	\$250 annually per small wireless facility

## **COMMUNITY DEVELOPMENT – CODE ENFORCEMENT**

### **Nuisances:**

Abatement of Nuisance/Rubbish	\$100 per hour (minimum of \$100) (including postage, dumping fees, legal fees, and \$50 administrative fee)
Weed Abatement	\$85 per hour (including postage, dumping fees, legal fees, and \$50 administrative fee)
Removal of Snow & Ice	\$85 per hour (including postage, legal fees, and \$50 administrative fee)
Towing	Postage, legal fees, and \$50 administrative fee *Towing fees will be invoiced by towing company.
Equipment	\$15 per hour

## **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:**

Vacation of street, alley, or easement	\$200
Administrative Fee	\$15
Map Update Fee	\$25
Plans and Specifications (Includes standard USPS mailing)	\$75 <del>\$50</del> minimum - \$125 <del>\$100</del> if purchased from Engineering Dept. \$30 <del>\$15</del> if purchased from Quest CDN
RFQ, RFP, Design-Build Letter of Interest	\$15 <del>\$10</del> from <a href="http://www.questCDN.com">www.questCDN.com</a>
Publications	Actual cost of publication.

### **Other:**

36" x 48" Print (Map)	\$10 <del>\$8</del> per sheet plus tax
24" x 36" Print (Map)	\$8 <del>\$6</del> per sheet plus tax
Scanned Sheet plus actual time	\$60 per hour (minimum 1/2 hour):
24" x 36" and smaller	\$5 <del>\$4</del> per sheet plus tax
CD and mailing charge	\$25 <del>\$20</del>
Sheets larger than 24" x 36" (incl. CD & mailing charge)	\$25 <del>\$20</del> 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.

<b>Reports:</b> NARSIS	\$20 (incl. tax)
Fire	\$20 (incl. tax)

<b>Other:</b> SCBA Bottle	\$7 (incl. 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
Code Book	\$100
Code Book Updates	\$35 per year
<b>Copies and Scanned Documents:</b>	
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)
<b>Credit Card Convenience Fee:</b>	
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
Recording/Administrative Fee	\$15
Reproduction of Recordings	\$20
Research	\$30 per hour (following 4 cumulative hours)
<b>Liquor Licenses:</b>	
Entertainment District	\$300
Publication Fee	\$15
Special Designated Liquor License	\$40 per day
<b>Miscellaneous Licenses/Permits:</b>	
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**

### **QUAIL RUN**

#### **Daily Green Fees**

#### **Rate**

Weekday 9-hole	\$17.76
Weekday 18-hole	\$27.10
Weekend/Holiday 9-hole	\$23.83
Weekend/Holiday 18-hole	\$34.81
Junior/Senior/Super Senior Weekday 9-hole	\$14.02
Junior/Senior/Super Senior Weekday 18-hole	\$20.56
Twilight (two hours before sunset any day)	\$13.08
Winter Rates: December 1 – March 31	
9-holes	\$14.02
9-holes w/cart	\$18.69
18-holes	\$20.56
18-holes w/cart	\$27.10

#### **Season Pass**

Junior 7-day	\$220.26
Young Adult 7-day	\$514.02
Single 7-day	\$929.91
Family 7-day	\$1,308.41
Senior 7-day	\$836.45
Super Senior 7-day	\$742.99
Additional Spouse Pass for Above Categories	\$350.47

#### **Individual Installment Pass**

\$274 down payment due no later than February 15th and four payments of \$185 due February 28th, March 31st, April 30th and May 31st

#### **Family Installment Pass**

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

#### **Punch Cards (Individual or Corporate)**

20 Punch 9-hole	\$350.47
20 Punch Senior/Super Senior 9-hole	\$280.37
20 Punch 18-hole	\$542.06
20 Punch Senior/Super Senior 18-hole	\$411.20

#### **High School Teams – with range balls (Monday – Friday)**

\$1,916.00

<b>Cart Fees</b>	<b>Rate</b>
9-hole	\$10.75
18-hole	\$16.12
Senior/Super Senior 9-hole	\$9.81
Senior/Super Senior 18-hole	\$14.95

### **Annual 1/2 Cart Pass**

Individual	\$654.21
Spouse of Individual	\$327.11
Individual Senior/Super Senior	\$523.36
Spouse of Individual Senior/Super Senior	\$261.68

*Age is determined by age at time of purchase.*

*Junior – 18 and Under*

*Young Adult – 19-23*

*Regular Adult – 24-59*

*Senior – 60-69*

*Super Senior – 70 and Over*

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

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

### **Reel Sharpening**

One cutting unit (reel and bedknife) grinding only	\$50
Additional labor per hour plus parts	\$50
Minimum charge one hour	\$50

## **VAN BERG – Golf**

### **Daily Green Fees**

### **Rate**

Weekday	\$13.08
Weekend/Holiday	\$15.89
Junior/Senior/Super Senior Weekday	\$11.21
Twilight (two hours before sunset any day)	\$10.28
Additional 9 holes – All players	\$6.54
Junior golfers (15 and under) play free at Van Berg when accompanied by a greens fee paying adult	

### **Cart Fees**

9-hole	\$10.75
18-hole	\$16.12
Senior/Super Senior 9-hole	\$9.81
Senior/Super Senior 18-hole	\$14.95

### **Season Pass**

Junior 7-day	\$220.26
Young Adult 7-day	\$514.02
Single 7-day	\$929.91
Family 7-day	\$1,308.41
Senior 7-day	\$836.45
Super Senior 7-day	\$742.99
Additional Spouse Pass for Above Categories	\$350.47

### **Individual Installment**

\$274 down payment due no later than February 15th and four payments of \$185 due February 28th, March 31st, April 30th and May 31st

### **Family Installment**

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

### **Punch Cards (Individual or Corporate)**

20 Punch Regular	\$261.60
20 Punch Senior/Super Senior	\$224.29

**Lockbox** (if used) - \$10 for all day – tax included

*Age is determined by age at time of purchase.*

*Junior – 18 and Under*

*Young Adult – 19-23*

*Regular Adult – 24-59*

*Senior – 60-69*

*Super Senior – 70 and Over*

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

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

### **VAN BERG – FootGolf**

#### **Daily Green Fees**

#### **Rate (Incl. Tax)**

Regular rate:

9 holes

\$10

18 holes

\$15

Junior rate (15 and under):

9 holes

\$7

18 holes

\$12

Ball rental

\$3

## **LIBRARY**

Established by Library Board

### **Fines & Replacement Costs:**

\$0.10 per day for each overdue book, audiobook, magazine, newspaper, or video recording (\$5 maximum).

\$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.

### **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).

\$0.10 per black & white print made on standard printer/copier.

\$0.25 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**

Established by Board of Parks Commissioners

All fees are non-refundable.

### **Athletic Fields:**

Recreation Leagues-Baseball/Softball	\$15/Field/Day Youth \$35/Field/Day Adult
Organized Leagues-Baseball/Softball	\$55/Field/Day Youth/Adult
Tournaments-Baseball/Softball	\$55/Field/Day Youth/Adult
Recreation Practice-Baseball/Softball	No Charge Youth/Adult BUT must be scheduled through CPR or not permitted (CPR=Col Parks and Rec)
Camps/Clinics-Baseball/Softball	\$35/Field (2 hour increments) Youth/Adult
<b>Bark Park:</b> Reservation	\$35

### **Baseball:**

High School	\$70 for refuse disposal Electricity is 35% of actual usage during high school season.
American Legion	Electricity is 35% of actual usage for each season.

*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.*

**ALL OTHER GAMES MUST BE APPROVED BY THE PARK BOARD/CHARGE WILL BE \$155.**

### **Bleachers:**

Bleacher rental for special events held in a city park will be \$93 per bleacher (5 row only), per event. The city will deliver and pick up – contingent upon availability.

### **Clinics:**

Non-Profit (if sponsor is a local organization, i.e., Legion, AYSO, Youth Softball, etc.)	\$60 (includes refuse disposal)
Private (defined as “Profits to be used for Individual’s benefit.”)	\$215/Day \$240/Day, if lights are used

*Park Board Approval Required*

**Commercial Nature:**

For anything of a commercial nature in any park where electricity is used, a \$10 fee will be assessed or if additional cleanup is required, a \$50 fee will be assessed.

Cleanup for Columbus Days events in Frankfort Square \$190/Day

**Concessionaire:** \$20/Day  
\$35/Month

For those wishing to sell goods and services on property under jurisdiction of the Park Board.

**Concession Stand Rentals:**

Armory, Gerrard, Centennial, Pawnee Park Baseball, Bradshaw (incl. Midget Football) and Wilderness

Non-Profit Concession Stands \$130/Season, plus cleanup

Private \$295/Season, plus cleanup

**Disc Golf:**

Tournaments \$35

League Play \$35  
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 (under lights) \$400/Game

JV, Junior High Including Freshman  
and Middle School \$200/Game

All other games must be approved by the Park Board \$1,000/Game

Events may be cancelled, postponed, or relocated due to weather or extenuating circumstances upon discretion of the Park Superintendent or [Public Property Director Parks and Recreation Director](#).

**Horseshoe Courts:**

Electricity	\$100/Season
Tournaments	\$65/Tournament

**Shelter Reservations:**

Glur Park Shelter	\$50/Day
Pawnee Park West Shelter	\$25/Table
Pawnee Park East Shelter	\$50/Day

Payable at time reservation is made. No refunds.

**Soccer:**

Electricity is 35% of actual usage for each season.

**Softball:**

High School/College Softball	\$70 for refuse disposal
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Electricity is 35% of actual usage for each season.

**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 concession is used.

\$650/event where admission and concession is used.

\$25 50/hour for video board usage

**Stadium – Marching Band Festival:** \$800

Events may be cancelled, postponed, or moved to another sight upon discretion of the Park Superintendent or ~~Public Property Director~~Parks and Recreation Director due to weather or extraordinary circumstances.

**Tennis:**

High School \$500/School year

Six Courts

All Reservations & Tournaments \$35 for 6 courts, 2 hours per day  
having Park Board approval \$100 for 6 courts per day

Per Court

Park Board Approval \$26/Court/Day

Tennis Association Electricity Fee \$275/Season

**Tournaments:** (Softball, Baseball, and Soccer)

Weekend or Holiday Tournaments Requiring Extra Cleanup  
(Garbage Receptacles Emptied Only) \$70/Day

**Track:**

Practice per season, per school \$335  
(Columbus and Scotus High Schools,  
Columbus Middle School & Scotus Jr. High)

Invites and Relays \$195/Meet

Districts or Conference \$270/Meet  
\$395/Meet (not involving Columbus schools)

Dual/Triangular Meets \$70/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 area.*

***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.***

**Wedding Reservation \$36**

Condition of area for wedding is "as is".

**PARKS AND RECREATIONAL PROGRAMS:**

High School Coed Sand Volleyball League	\$75/Team
High School Girls 4 on 4 Sand Volleyball League	\$50/Team
Junior High Girls 6 on 6 Sand Volleyball League	\$75/Team
Pickleball League	\$40/Team
Men's Pickleball Tournament	\$15/Individual
Fitness Bootcamp in Pawnee Park	\$90/Participant (9 classes) \$10/Day
(Participants must register for full bootcamp session)	
Family Fitness in Pawnee Park	\$10/Family/Day
Fundamental Tennis Clinic	\$60/Participant (4 days)
Fall High School Coed Slow Pitch Softball Rec League	\$120/Team
Adult Coed Kickball	\$200/Team
Adult Coed Flag Football	\$200/Team
Adult Softball League	\$575/Team
Extracurricular Programs	Fees established as programs are scheduled.

Program fees are non-refundable.

## **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
<del>Photograph</del>	<del>\$1 per photo</del>
<del>Audio/Video Reproduction</del>	<del>\$20</del>
CD containing audio/video/photo reproduction	\$20
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 <sup>st</sup> Offense:	\$150
Handicapped (Disabled) Parking, 2 <sup>nd</sup> Offense:	\$300 within one-year period
Handicapped (Disabled) Parking, 3 <sup>rd</sup> Offense:	\$500 within one-year period
Restricted Parking Lot, 1 <sup>st</sup> Offense:	\$15
Restricted Parking Lot, 2 <sup>nd</sup> Offense:	\$25
Restricted Parking Lot, 3 <sup>rd</sup> 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 + Administrative & Publication
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

**Hobby Beekeeper Application (non-refundable)** \$20

**Dangerous Dog Appeal (non-refundable)** \$100

## **PUBLIC WORKS - STREET**

### **Equipment Charges (for equipment only):**

<b>Equipment</b>	<b>Per Hour Cost + labor</b>	<b>Minimum</b>
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 ~~\$250~~ \$300 for 25 sq. ft.(min.) ~~\$8~~ \$10/sq. ft. for each add'l sq. ft.

Street Replacement ~~\$350~~ \$400 for 25 sq. ft (min.) ~~\$11~~ \$13/sq. ft. for each add'l sq. ft.  
Only concrete (6" typical)

Street Replacement w/

Asphalt Overlay ~~\$300~~ \$350 for 25 sq. ft. (min.) ~~\$10~~ \$12/sq.ft. for each add'l sq. ft.

Street Replacement w/

Only Asphalt (6" typical) ~~\$250~~ \$300 for 12 sq. ft. (min.) ~~\$9~~ \$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 \$15 annually & Liability Insurance of \$500,000/\$1,000,000

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

Utility Cuts ~~\$8~~ \$15 per lineal foot ~~\$100~~ \$200 minimum

Excavation Permit:

	FEE (per sq. ft.)	DEPOSIT (per sq. ft.)
Concrete less than 4" depth	\$5 \$10	\$4.80
Concrete 4" – 6" depth	\$5 \$10	\$5.00
Concrete over 6" depth	\$5 \$10	\$5.50
Asphalt less than 4" depth	\$5 \$10	\$2.65
Asphalt 4" – 6" depth	\$5 \$10	\$3.35
Asphalt over 6" depth	\$5 \$10	\$3.50
Gravel	\$4 \$10	\$6.00
Fill Material	\$4 \$10	\$25.00 per cu. yd.

~~(Deposit or bond will be returned after excavation has been repaired by applicant, inspected by City Street Department, and determined to have been restored to City's satisfaction. Should area not be restored by applicant, City will restore and deposit or bond will not be refunded. charge the If cost of restoration by city. exceeds amount of deposit or bond, applicant will be responsible for payment of difference. A bond must be a separate bond specifically for excavation project.)~~

## **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:

<b>Category</b>	<b>Fee</b>	<b>Minimum</b>
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>		

<b>Category</b>	<b>Fee</b>	<b>Minimum</b>
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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<b>Equipment:</b>	<b>Per hour cost</b>	<b>Minimum</b>
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	10/01/17	10/01/18	10/01/19	10/01/20	10/01/21
Residential	Inside City Limits	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35
Residential	Outside City Limits	\$2.68	\$2.68	\$2.68	\$2.68	\$2.68
Commercial	Inside City Limits	\$1.21	\$1.21	\$1.21	\$1.21	\$1.21
Commercial	Outside City Limits	\$2.63	\$2.63	\$2.63	\$2.63	\$2.63
Industrial	Inside City Limits	\$1.19	\$1.19	\$1.19	\$1.19	\$1.19
Industrial	Outside City Limits	\$2.47	\$2.47	\$2.47	\$2.47	\$2.47

### Monthly Service Charges:

Meter Size					
3/4"		\$6.78	\$6.78	\$6.78	\$6.78
1"		\$6.78	\$6.78	\$6.78	\$6.78
1-1/2"		\$20.35	\$20.35	\$20.35	\$20.35
2"		\$33.92	\$33.92	\$33.92	\$33.92
3"		\$67.85	\$67.85	\$67.85	\$67.85
4"		\$101.77	\$101.77	\$101.77	\$101.77
6"		\$203.54	\$203.54	\$203.54	\$203.54
8"		\$339.24	\$339.24	\$339.24	\$339.24
10"		\$508.86	\$508.86	\$508.86	\$508.86
12"		\$949.86	\$949.86	\$949.86	\$949.86

**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	10/01/17	10/01/18	10/01/19	10/01/20	10/01/21
Residential	Inside City Limits	\$4.22	\$4.43	\$4.65	\$4.88	\$5.13
Residential	Outside City Limits	\$6.06	\$6.36	\$6.68	\$7.02	\$7.37
Commercial	Inside City Limits	\$4.22	\$4.43	\$4.65	\$4.88	\$5.13
Commercial	Outside City Limits	\$6.06	\$6.36	\$6.68	\$7.02	\$7.37
Industrial	Inside City Limits	\$4.22	\$4.43	\$4.65	\$4.88	\$5.13
Industrial	Outside City Limits	\$6.06	\$6.36	\$6.68	\$7.02	\$7.37

**Monthly Service Charges:**

Meter Size					
¾"	\$7.74	\$8.13	\$8.53	\$8.96	\$9.41
1"	\$7.74	\$8.13	\$8.53	\$8.96	\$9.41
1-½"	\$23.22	\$24.38	\$25.60	\$26.88	\$28.23
2"	\$38.71	\$40.64	\$42.67	\$44.81	\$47.05
3"	\$77.41	\$81.28	\$85.35	\$89.61	\$94.09
4"	\$116.12	\$121.92	\$128.02	\$134.42	\$141.14
6"	\$232.24	\$243.85	\$256.04	\$268.84	\$282.28
8"	\$387.06	\$406.41	\$426.73	\$448.07	\$470.47
10"	\$580.59	\$609.62	\$640.10	\$672.11	\$705.71
12"	\$1,083.77	\$1,137.96	\$1,194.85	\$1,254.60	\$1,317.33

**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 for first 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.

<b>Equipment:</b>	<b>Per Hour Cost</b>	<b>Minimum</b>
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	
Flush Valve	\$100 deposit	\$30 monthly
Water Line Freeze Pack	\$100 per line	

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:**

<b>Sewer Cleaning</b>	<b>Commercial</b>	<b>Residential</b>
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.

<b>Line Size</b>	<b>Cost</b>	<b>Minimum</b>
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.

<b>Line Size</b>	<b>Cost</b>	<b>Minimum</b>
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).

2.C. Pay plan.

**ORDINANCE NO. 23-\_\_\_\_\_**

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:

2023-2024  
PAY SCALE TABLE

GRADE A5 \$14.45 - \$19.08  
Program Assistant

GRADE A7 \$15.51 - \$20.45  
Lead Lifeguard /Program Coordinator  
Library Assistant

GRADE B2 \$17.53 - \$23.68  
Customer Service Account Clerk

GRADE B3 \$18.61 - \$25.15  
Area Transit Driver  
Library Assistant II  
Library Maintenance Worker  
Office Associate

GRADE B4 \$19.26 - \$26.00  
Area Transit Supervisor  
Building Maintenance  
Transfer Station Scale Clerk

GRADE B5 \$19.94 - \$26.92  
Customer Service Clerk  
Library Assistant III  
Office Associate II  
Police Records Clerk

GRADE B6 \$20.63 - \$27.89  
Account Clerk  
Finance Account Clerk  
Library Assistant IV  
Pool/Water Park Maintenance Technician

GRADE B7 \$21.34 - \$28.81  
Account Clerk II/ Records Clerk II  
Code Enforcement Technician  
Communications Specialist (911 Dispatcher)  
Community Service Technician  
Customer Service Clerk II  
Equipment Operator  
Parks Maintenance Worker  
Parks Recreational Maintenance Worker  
Police Records Clerk Lead

GRADE B8 \$22.11 - \$29.84  
Administrative Assistant  
Aquatics Supervisor  
Customer Service Supervisor  
Equipment Operator II  
Finance Account Clerk II  
Golf Course Crew Leader  
Head Cook  
Senior Office Associate

GRADE B9 \$22.93 - \$30.93  
Account Clerk III  
Assistant City Clerk  
Equipment Operator III

GRADE B10 \$23.75 - \$32.08  
Engineering Drafter/Aide  
Mechanic  
Parks Crew Leader  
Public Property Maintenance Mechanic  
Senior Office Associate II  
Street Dispatcher  
Transfer Station Operator  
Wastewater Treatment Facility Operator

GRADE B11 \$24.65 - \$33.28  
Accounting Specialist  
Community Coordinator  
Lead Communications Specialist  
Water Production Operator  
Water Utility Maintenance Worker

GRADE B12 \$25.56 - \$34.53  
Airport Manager  
Engineering Administrative Specialist  
Mechanic II

GRADE B13 \$26.50 - \$35.80  
Senior Center Manager  
Computer Technician  
Librarian  
Park & Rec Coordinator  
Park & Rec Coordinator (Aquatics)  
Public Communications Manager  
Transfer Station Supervisor  
Wastewater Treatment Facility Operator II  
Wastewater Treatment Facility Laboratory Technician  
Water Production Operator II

GRADE B14 \$27.49 - \$37.12  
Cemetery Supervisor  
Street Crew Leader  
Water Utility Maintenance Worker II

GRADE B15 \$28.50 - \$38.49  
Water Production Crew Leader  
Water Utility Crew Leader

GRADE B16 \$29.56 - \$39.91  
Building Inspector

GRADE B17 \$30.65 - \$41.40  
GIS Supervisor

GRADE B18 \$31.81 - \$42.94  
Computer/Network Technician  
Engineering Project Manager

GRADE C2 \$33.64 - \$47.09  
City Clerk  
Golf Course Superintendent  
Parks Superintendent  
Planning & Economic Development Coordinator  
Street Superintendent  
Surveyor/Construction Observer

GRADE C3 \$35.50 - \$49.69  
Chief Building & Code Official  
Library Director  
Wastewater Treatment Facility Superintendent  
Water Superintendent

GRADE C4 \$37.62 - \$52.68  
Assistant Fire Chief  
Park & Recreation Director  
Project Engineer  
Public Property Director

GRADE C5 \$40.07 - \$56.09  
Police Captain

GRADE C6 \$42.87 - \$60.03  
Communications Director  
Community Development Director  
Fire Chief

GRADE C7 \$46.08 - \$64.52  
Human Resources Director  
Police Chief

GRADE C8 \$50.00 - \$69.99  
Public Works Director

GRADE C9 \$54.49 - \$76.30  
City Engineer  
Finance Director

OTHER POSITIONS

City Administrator per Resolution R20-140 \$233,604 annual  
Prosecuting Attorney \$ 3,940.00 per month through 3/15/24  
City Attorney \$ 185.00 per hour  
City Emergency Mgmt Director \$10,000.00 per year  
Mayor per Resolution R06-107 \$11,838.00 per year  
Council per Resolution R06-107 \$ 7,381.00 per year

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, 2023.

INTRODUCED BY COUNCIL MEMBER \_\_\_\_\_

PASSED AND ADOPTED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2023.

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CITY CLERK

APPROVED AS TO FORM:

\_\_\_\_\_  
CITY ATTORNEY

2.D. Capital improvement plan.

**2024 Capital Improvement Plan**

Notes		Dept. Requested 2024 Budget	2024 Budget Funding Source					2025 Budget	2026 Budget	2027 Budget	2028 Budget
			1% Sales Tax	1/2% Sales Tax	HWY & FFPP	OTHER	Total				
	<i>General</i>	City Hall Bond Payment	551,750	551,750			551,750				
100-100-57200-20003	1	FEMA Hazard Mitigation BRIC Grant	200,000	50,000		150,000	200,000				
100-100-57510-20005	3	Misc IT Expenses	70,000	70,000			70,000	70,000	70,000	70,000	70,000
100-100-57510-20006	4	Eagle View/Pictometry Upgrade	18,200	18,200			18,200	19,000	19,000	19,000	19,000
100-100-57200-21092	5	City Hall Relocation	150,000	150,000			150,000				
		Expand CCB east parking lot to north	200,000	100,001		99,999	200,000				
		Downtown Business Improvement District Mat	45,230	45,230			45,230				
		CCB Playground	250,000			250,000	250,000				
		Downtown Revitalization Match	400,000	50,000		350,000	400,000				
100-100-57510-21089	7	FEMA Buyout Program	165,000			165,000	165,000				
		<i>CAT</i> Gas Pump Upgrades (1/3 of total)	10,000	10,000			10,000				
100-110-57510-21001	9	<i>Police</i> Radio Improvements	100,000	100,000			100,000				
100-110-57520-21005	10	Police Fleet Vehicle	75,000	75,000			75,000	82,500	90,750	99,825	109,807
100-110-57520-21006	11	Police Fleet Vehicle	75,000	75,000			75,000	82,500	90,750	99,825	109,807
100-110-57520-21007	12	Police Fleet Vehicle	75,000	75,000			75,000	82,500	90,750	99,825	109,807
100-110-57520-21008	13	Police Admin Vehicle	20,000	20,000			20,000	21,000	22,000	23,000	24,000
	14	Tasers	100,000	100,000			100,000				
	18	Gas Pump Upgrades (1/3 of total)	10,000	10,000			10,000				
		<i>Fire/Rescue</i> Rosenbauer Ladder Truck Repairs	160,000	160,000			160,000				
100-120-56190-20022	24	Turnout Gear	200,000	200,000			200,000	30,000	35,000	40,000	45,000
	22	New Medics Unit	500,000	425,000		75,000	500,000				
		Medicare Ground Ambulance Data Collection	35,000	35,000			35,000				
	25	SCBA Washer	50,000	50,000			50,000				
	27	Class A Uniforms	25,000	25,000			25,000				
	26	Pagers	25,000	25,000			25,000				
	23	Stryker/Physio Lease Agreement	200,000				-				
100-130-57200-20030	28	<i>Library</i> New Library Building	500,000	500,000			500,000				

	<i>Parks</i>	Gerrard Park Pickleball Courts	400,000	400,000	400,000				
		Repair Vandalism to Playsets	10,000	10,000	10,000				
100-150-57200-21068	30	Replace Roof at Pawnee Park Large Shelters	40,000	40,000	40,000				
	33	Armor Coat Gerrard, Centennial & Wilderness	80,000	80,000	80,000				
	34	16' Mower	80,000	80,000	80,000				
		Gas Pump Upgrades (1/3 of total)	10,000	10,000	10,000				
100-151-57510-20059	41	<i>Pawnee Plunge</i> Camera Replacement	30,000	30,000	30,000				
	42	<i>Aquatic Center</i> Filter Replacement	25,000	25,000	25,000				
100-155-57200-23018	46	<i>VanBerg</i> Storage Building Roof Replacement	30,000	30,000	30,000				
	47	10 Golf Carts	60,000	60,000	60,000				
	45	Greens Mower	50,000	-	-			50,000	
	48	<i>Quail Run</i> 13' Rotary Mower for Rough	70,000	90,000	90,000				
	49	2nd Rough Mower	50,000	-	-			50,000	
		<i>Streets</i> 23rd Street Bond Payment (Payment 205k - T:	80,000	80,000	-				
200-200-57200-21077	50	School/PED Crossing	100,000	-	-		150,000	150,000	
200-200-57300-20070	51	Subdivision or Misc Improvements	275,000	275,000	275,000		285,000	300,000	
200-200-57300-20071	52	City Wide Pavement Rehabilitation	2,000,000	1,533,123	1,533,123		2,100,000	2,200,000	315,000
200-200-57300-20075	53	ADA Improvements & Services	55,000	55,000	55,000		55,000	60,000	60,000
200-200-57300-20077	54	HWY 30/23rd Street Reconstruction	2,400,000	2,400,000	2,400,000		350,000		65,000
		HWY 30/23rd St Construction Engineering	200,000	200,000	200,000				
200-200-57200-22023	56	Levee Piping Inspection/Repairs	75,000	75,000	75,000				
	58	SID #188 Shady Lake Rd 54th to West Limits	2,800,000	-	-		2,800,000		
	59	SID #190 42nd St Roundabout West & Trail to	1,900,000	-	-		1,900,000		
	60	Used 35' Boom Truck	65,000	65,000	65,000				
	61	12' Snow Plow	15,000	15,000	15,000				
	62	2024 Service Pickup	50,000	50,000	50,000				
	65	<i>Airport</i> Utility Vehicle	35,000	35,000	35,000				
205-205-57200-23030	66	8 Place T-Hangers	1,800,000	345,000	1,455,000		1,800,000		
205-205-57200-22024	67	Major ALP Update	300,000	30,000	270,000		300,000		
	68	Self-Serve Fuel Tank	150,000	150,000	150,000				
	69	Vehicle Lift	8,000	8,000	8,000				
220-220-57510-21084	70	<i>JCC</i> Tower/Radio Equipment Contingency	37,500	37,500	37,500				
	71	State Radio System Equipment	800,000	800,000	800,000				
		<b>Total Non-Discretionary</b>		<b>5,158,181</b>					

DISCRETIONARY										
100-100-57200-23001	6	1	City Workforce/Affordable Housing Subdivisor	1,000,000	1,000,000	1,000,000				
	35	2	Downtown Improvements	125,000	125,000	125,000	125,000	125,000	125,000	125,000
		3	Centennial Park Restroom/Concession	400,000	400,000	400,000				
200-200-57200-22022	55	4	Downtown UPRR Grade Sep Study	400,000	400,000	400,000	150,000			
100-100-57510-19009	2	5	WiFi in Public Spaces Phase 2	550,000	550,000	550,000				
		6	City Owned Billboard	250,000	250,000	250,000				
100-150-57200-23046	39	7	Master Trail (South Columbus 8th or 6th Stree	500,000	500,000	500,000	200,000	200,000	200,000	200,000
		8	Renovation of Parking Lot South of CCB	200,000	200,000	200,000				
100-150-57300-23012	38	9	Memorial Stadium Study	500,000	500,000	500,000				
100-150-57200-21067	32	10	Splash Pad-Centennial Park	350,000	70,000	280,000	350,000			
	43	11	Locker Room Renovations	20,000	20,000	20,000				
200-200-57200-23022	57	12	Lost Creek Parkway Traffic Control (18th, 33rc	300,000	300,000	300,000	300,000	300,000		
100-155-57200-23017	44	13	Learning Center Pro Shop Renovator	55,000	55,000	28,000	83,000			
100-150-57200-23016	40	15	Turf	500,000	500,000	500,000	500,000	500,000	500,000	500,000
	20	14	Burn Room Repairs	75,000	-	-				
100-140-57200-20038	29	16	Addition to Current Maintenance Shop	400,000	-	-				
	64	17	Safe Streets & Roads for All Safety Study	500,000	400,000	400,000	100,000			
	17	18	Police Impound Yard Improvements	650,000	-	-				
	16	19	Heavy Duty/High Functioning Drone	50,000	-	-				
	36	20	Hanover Park Tennis Court	400,000	-	-				
	63	21	8th Street Intersection Improvements	2,000,000	-	-				
	31	22	Replace Lighting @ Pawnee Park Bell Towers	80,000	-	-	80,000			
	37	23	Sunset Park Trail Lighting	375,000	-	-				
		24	Downtown Traffic - Refine and Move Forward	75,000	-	-				
		25	Clubhouse Update - begin community engage	100,000	-	-				
	8	26	EV Station, Study, Design and Infrastructure	1,000,000	800,000	800,000				
				<b>Total:</b>	<b>10,028,181</b>	<b>3,933,123</b>				
				<i>Target:</i>	<i>\$10,000,000</i>	<i>3,993,123</i>				

ENTERPRISE FUNDS										
		City Workforce/Affordable Housing Subdivisor	500,000			500,000	500,000			
500-500-57510-21097	72	23rd Street Reconstruction	257,000			257,000	257,000			
500-500-57300-20091	73	North Sanitary Sewer Collection System Impr.	600,000			600,000	600,000			
500-500-57300-20093	74	Lift Station Renovation LS #15 Westbrook	425,000			425,000	425,000			
500-500-57300-20094	75	System CIP Lining	150,000			150,000	150,000	150,000	175,000	175,000
500-500-57300-21081	76	Design 25th St & 35th Ave Lift Station repairs	750,000			750,000	750,000			
	77	Sewer Main Sunset Park	100,000			-	-	100,000		
		<b>Total for Wastewater Collection</b>	<b>2,282,000</b>			<b>2,182,000</b>	<b>2,182,000</b>	<b>150,000</b>	<b>175,000</b>	<b>175,000</b>
		<b>Total for Wastewater Treatment</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		City Workforce/Affordable Housing Subdivisor	500,000			500,000	500,000			
520-520-57200-22031	78	Water Extension Design & Construction - 18th	1,250,000			1,250,000	1,250,000			
520-520-57300-21095	79	23rd Street Water Main Reconstruction	372,000			372,000	372,000			
	80	Update Security Cameras	20,000			20,000	20,000	36,000	36,000	36,000
520-520-57510-21027	81	3 Million Gallon Storage Tank Rehab	200,000			200,000	200,000			
520-520-57510-23042	82	Water Sys Hydraulic & Rate Study	75,000			75,000	75,000			
	83	Replace Unit 86	45,000			45,000	45,000			
	84	Water Main Sunset Park Loop	250,000			-	-	250,000		
	85	Contractor Fill Station	37,000			37,000	37,000			
	86	Purchase & Improvements of NDOT Shop & Y	2,000,000			-	-			
	87	Water WWTF, Quail Run & Res Dev. Loop	750,000			-	-	750,000		
		<b>Total for Water</b>	<b>4,999,000</b>			<b>1,999,000</b>	<b>1,999,000</b>	<b>1,036,000</b>	<b>36,000</b>	<b>36,000</b>
560-560-57300-20107	88	Storm Water & Flood Evaluation and Improver	125,000			125,000	125,000	125,000	125,000	150,000
	89	STF Bank Design and Construction	500,000			500,000	500,000			
560-560-57510-21096	90	Trunk Line Storm Sewer Cleaning	50,000			50,000	50,000	50,000	60,000	65,000
		<b>Total for Stormwater Utility</b>	<b>675,000</b>			<b>675,000</b>	<b>675,000</b>	<b>125,000</b>	<b>125,000</b>	<b>150,000</b>
	91	Load Out Bay Repairs	40,000			40,000	40,000			
	92	Loader Bucket & Grapple	25,000			25,000	25,000			
	93	Semi	175,000			175,000	175,000			
570-570-57510-23045	94	Trailers to replace unsafe trailers	150,000			150,000	150,000			
		<b>Transfer Station</b>	<b>390,000</b>			<b>390,000</b>	<b>390,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

2.E. Budget.

**MEMORANDUM**

**DATE:** August 21, 2023  
**TO:** Tara Vasicek, City Administrator  
**FROM:** Heather Lindsley, Finance Director  
**SUBJECT:** Property Tax Levy

**DISCUSSION:**

The 2023 Tax Valuations have been received from the Platte County Assessor. According to state law, we are allowed to increase property taxes by the amount of real growth, for the given year, plus an extra 2%. This year, that equates to \$335,488.34 or 5.27%. You'll see, below, that total valuation for the City of Columbus increased \$270,432,377.00 or 13.39%. This has allowed us to lower our tax levy from .315186 to .29261688 or 7.16%.

	<b>2022/2023</b>	<b>2023/2024</b>	<b>Change</b>	<b>Difference</b>
<b>Prop. Tax Request</b>	6,366,005.08	6,701,493.42	5.27%	335,488.34
<b>Valuation</b>	2,019,761,372.00	2,290,193,749.00	13.39%	270,432,377.00
<b>Tax Rate</b>	0.31518600	0.29261688	-7.16%	516,876.65

**FISCAL IMPACT:**

By reducing the City's levy, we are foregoing \$516,876.65 of property tax revenue.

**ALTERNATIVES:**

We can leave our levy the same, as the previous 7 years, and increase our property tax request by the \$516,876.65. If we choose to do this, we will have to attend a special property tax hearing and be included on a postcard to all property owners indicating we exceeded out allowed growth.

**CONCURRENCE:**

At this time, I feel that the budget we've built can withstand the property tax decrease.

**SIGNATURE:**

**DEPARTMENT HEAD:** Heather Lindsley

**CITY ADMINISTRATOR:** Tara Vasicek

**CITY OF COLUMBUS  
SALES TAX RECEIPTS**

	<b>AMOUNT</b>	<b>MOTOR VEH SALES TAX</b>	<b>AMOUNT TO DIVIDE</b>	<b>SPECIFIC PROJECTS</b>	<b>PORTION</b>	<b>ECONOMIC DEVELOP</b>	<b>CAPITAL IMPROVE</b>
October-15	542,380	59,280	483,100	161,033	322,066	32,207	289,860
November-15	525,720	56,343	469,378	156,459	312,918	31,292	281,627
December-15	513,862	55,152	458,710	152,903	305,806	30,581	275,226
January-16	536,924	42,918	494,007	164,669	329,338	32,934	296,404
February-16	687,038	46,537	640,501	213,500	427,001	42,700	384,301
March-16	496,569	50,742	445,827	148,609	297,218	29,722	267,496
April-16	518,579	52,836	465,743	155,248	310,496	31,050	279,446
May-16	612,505	78,832	533,673	177,891	355,782	35,578	320,204
June-16	554,652	58,281	496,370	165,457	330,914	33,091	297,822
July-16	579,214	63,665	515,549	171,850	343,699	846	342,853
August-16	626,362	65,498	560,864	186,955	373,909	-	373,909
September-16	599,047	51,844	547,203	182,401	364,802	-	364,802
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	6,792,851	681,928	6,110,924	2,036,975	4,073,949	300,000	3,773,949
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	<b>AMOUNT</b>	<b>MOTOR VEH SALES TAX</b>	<b>AMOUNT TO DIVIDE</b>	<b>SPECIFIC PROJECTS</b>	<b>PORTION</b>	<b>ECONOMIC DEVELOP</b>	<b>CAPITAL IMPROVE</b>
October-16	613,488	55,616	557,873	185,958	371,915	37,192	334,724
November-16	614,163	61,465	552,698	184,233	368,465	36,847	331,619
December-16	574,144	58,304	515,841	171,947	343,894	34,389	309,504
January-17	555,239	58,098	497,141	165,714	331,427	33,143	298,285
February-17	686,662	47,547	639,115	213,038	426,077	42,608	383,469
March-17	539,834	56,968	482,866	160,955	321,911	32,191	289,720
April-17	551,406	57,977	493,429	164,476	328,953	32,895	296,058
May-17	608,292	67,213	541,079	180,360	360,719	36,072	324,647
June-17	567,831	70,897	496,934	165,645	331,289	-	331,289
July-17	601,142	59,003	542,140	180,713	361,426	-	361,426
August-17	639,793	68,550	571,242	190,414	380,828	-	380,828
September-17	597,256	54,819	542,437	180,812	361,625	-	361,625
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	7,149,252	716,457	6,432,794	2,144,265	4,288,530	285,336	4,003,194
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	<b>AMOUNT</b>	<b>MOTOR VEH SALES TAX</b>	<b>AMOUNT TO DIVIDE</b>	<b>SPECIFIC PROJECTS</b>	<b>PORTION</b>	<b>ECONOMIC DEVELOP</b>	<b>CAPITAL IMPROVE</b>
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
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	7,667,861	786,755	6,881,106	2,293,702	4,587,404	-	4,587,404
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	<b>AMOUNT</b>	<b>MOTOR VEH SALES TAX</b>	<b>AMOUNT TO DIVIDE</b>	<b>SPECIFIC PROJECTS</b>	<b>PORTION</b>	<b>ECONOMIC DEVELOP</b>	<b>CAPITAL IMPROVE</b>
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
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	8,075,906	769,524	7,306,382	2,435,461	4,870,921	182,834	4,688,087
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	AMOUNT	MOTOR VEH SALES TAX	AMOUNT TO DIVIDE	SPECIFIC PROJECTS	PORTION	ECONOMIC DEVELOP	CAPITAL IMPROVE
October-19	680,007	81,715	598,292	199,431	398,861	39,886	358,975
November-19	684,482	64,353	620,129	206,710	413,420	41,342	372,078
December-19	685,254	65,047	620,207	206,736	413,471	41,347	372,124
January-20	661,687	68,870	592,817	197,606	395,211	39,521	355,690
February-20	774,033	65,596	708,438	236,146	472,292	47,229	425,063
March-20	622,613	67,075	555,538	185,179	370,359	37,036	333,323
April-20	648,521	63,600	584,921	194,974	389,948	38,995	350,953
May-20	626,310	64,262	562,048	187,349	374,699	37,470	337,229
June-20	564,288	18,374	545,914	181,971	363,943	36,394	327,548
July-20	708,824	23,015	685,809	228,603	457,206	45,721	411,486
August-20	799,767	111,402	688,365	229,455	458,910	20,059	438,851
September-20	750,890	120,442	630,448	210,149	420,299	-	420,299
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	8,206,676	813,749	7,392,927	2,464,309	4,928,618	425,000	4,503,618
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	AMOUNT	MOTOR VEH SALES TAX	AMOUNT TO DIVIDE	SPECIFIC PROJECTS	PORTION	ECONOMIC DEVELOP	CAPITAL IMPROVE
October-20	677,935	119,019	558,916	186,305	372,611	37,261	335,349
November-20	737,046	103,454	633,592	211,197	422,395	42,239	380,155
December-20	696,897	80,398	616,498	205,499	410,999	41,100	369,899
January-21	689,098	71,439	617,660	205,887	411,773	41,177	370,596
February-21	803,348	72,107	731,240	243,747	487,494	48,749	438,744
March-21	649,218	68,294	580,924	193,641	387,283	38,728	348,554
April-21	635,689	65,796	569,893	189,964	379,929	37,993	341,936
May-21	817,007	105,072	711,935	237,312	474,623	47,462	427,161
June-21	795,687	108,258	687,429	229,143	458,286	45,829	412,458
July-21	750,897	99,312	651,586	217,195	434,390	43,439	390,951
August-21	780,630	92,626	688,004	229,335	458,669	1,022	457,647
September-21	779,651	81,134	698,517	232,839	465,678	-	465,678
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	8,813,102	1,066,909	7,746,194	2,582,065	5,164,129	425,000	4,739,129
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	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
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	9,441,098	982,748	8,458,350	2,819,450	5,638,900	425,000	5,213,900
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	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



City of Columbus  
History of 1% City Sales Tax

Rate	1%	1%	1%	1%	1%	1%
Date of Vote	May 10, 2016	May 11, 2010	May 9, 2006	May 14, 2002	May 12, 1998	Nov 1994
Collections Started	April 1, 2017	April 1, 2011	April 1, 2007	April 1, 2003	April 1, 1999	April 1, 1995
Collections Cease	April 1, 2027	April 1, 2017	April 1, 2011	April 1, 2007	Mar 31, 2003	Mar 31, 1999
Actual/Estimated Amount	Unknown	25,075,395	14,249,637	12,248,015	10,991,796	9,354,563
Duration	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%					
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	3191	2429	2867	2105	2626	4134
Against	1128	879	2173	1230	1985	2527
Percent For	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 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 100 - GENERAL ADMINISTRATION					
ESTIMATED REVENUES					
41100	PROPERTY TAX	5,058,404	5,409,381	3,890,604	5,864,665
41120	MOTOR VEHICLE TAX	644,419	627,228	521,852	625,000
41820	OCCUPATION/FRANCHISE TAX	632,322	642,998	570,591	650,000
42101	LIQUOR AND BEER LICENSES	17,490	32,540	31,705	31,500
42120	OTHER LICENSES	7,025	7,550	7,275	7,500
42175	WIRELESS PERMITS	8,500	28,500	29,160	20,000
42340	CONVENIENCE FEE	448	495	1,282	500
43102	FEDERAL GRANTS			90,841	315,000
43510	MUNICIPAL EQUALIZATION	2,538	14,185	1,473	29,984
43555	PRO-RATE MOTOR VEHICLE	13,703	15,355	12,003	12,500
43900	IN-LIEU-TAX	231,690	240,734	252,496	250,000
44115	ADMINISTRATIVE FEES	900	900	900	900
44120	PUBLICATION FEES	1,052	1,136	1,115	1,050
44125	RECORDING FEES	1,305	1,560	1,530	2,000
44130	ENGINEERING SERVICES	5,615	3,375	3,485	3,500
45310	BUILDING RENTALS	25	25	2,937	
45325	LAND RENTALS	23,071	33,332	21,184	23,500
46100	INTEREST	85,068	36,678	116,096	125,000
48000	MISCELLANEOUS REVENUE	25,055	5,019	9,278	5,000
48100	REFUNDS	152	2,415	1,849	500
49100	TRANSFERS IN	4,394,486	9,823,035	5,528,544	8,095,676
49210	LAND OR PROPERTY SALES	39,502	22,765	8,731	
TOTAL ESTIMATED REVENUES		11,192,770	16,949,206	11,104,931	16,063,775
APPROPRIATIONS					
51100	SALARIES AND WAGES	67,004	44,188	78,478	91,020
51200	OVERTIME	27		6	
51300	TEMPORARY AND SEASONAL	7,961	12,845	6,140	3,500
52100	SOCIAL SECURITY	5,974	9,106	6,536	7,255
52200	GROUP INSURANCE	15,511	13,452	12,663	14,550
52300	RETIREMENT	4,279	4,831	4,196	5,485
52600	WORKERS' COMPENSATION	153	8,949	10,305	10,500
52700	TRAINING AND TUITION	(56)	413	1,059	500
52710	EMPLOYEE RECRUITMENT/RETENTION	1,254	20,155	10,323	15,000
52800	UNIFORMS		155	94	200
53100	ENGINEERING SERVICES				20,000
53200	PROFESSIONAL SERVICES	119,811	147,472	158,245	200,000
53300	RISK MANAGEMENT				1,000
53400	COMPUTER SUPPORT/MAINT	117,718	67,221	105,671	120,000
54310	BUILDING MAINTENANCE	10,535	3,287	6,469	10,000
54320	EQUIPMENT MAINTENANCE	1,992	134	73	2,000
54330	VEHICLE MAINTENANCE	309	835	51	250
54380	MAINTENANCE AGREEMENTS			532	
54510	BUILDING RENTAL/LEASE	2,960		3,140	3,050
55200	INSURANCE	16,589	14,302	60,145	40,000
55210	CLAIMS AND SETTLEMENTS			42	
55500	PUBLICATIONS AND NOTICES	9,169	16,745	18,242	15,000
55600	ELECTION EXPENSE	2,619	100	671	
55900	MISCELLANEOUS	229,746	9,191	10,939	10,000
55920	MISC FEES	3,874	6,647	8,817	7,000
55950	COVID-19 EXPENSES	45			
56010	SUPPLIES	2,503	2,226	5,005	2,500
56020	OFFICE SUPPLIES	8,516	7,393	8,973	8,000
56030	CLEANING SUPPLIES/SERVICE	24,619	23,043	23,817	22,500
56040	POSTAGE AND FREIGHT	7,539	9,211	7,866	10,000
56050	FUEL	959	1,182	1,922	2,000
56210	NATURAL GAS	10	83		
56220	ELECTRICITY	29,486	19,169	18,572	25,000
56230	WATER AND SEWER	5,886	6,741	1,809	2,500
56240	TELEPHONE	6,403	4,613	9,382	11,000
56250	REFUSE	1,985	1,784	2,576	3,000
56410	BOOKS AND PUBLICATIONS	15,943	20,181	5,154	20,000
56610	CHAMBER OF COMMERCE	10,000	10,500	10,500	10,500
56620	EMERGENCY MANAGEMENT	15,135	6,402	5,684	7,500
56650	MEMBERSHIP DUES	103,725	75,349	42,665	75,000
56690	SALES TAX REMITTANCE	21	10	10	
57200	CAPITAL-LAND & BUILDINGS	504,447		3,252,159	1,485,230
57510	CAPITAL-EQUIPMENT	5,831		341,293	1,138,200
57950	DEPRECIATION		569,708		
58100	TRANSFERS OUT	489,145	480,000	400,000	11,694,800
TOTAL APPROPRIATIONS		1,849,627	1,617,623	4,640,224	15,094,040
NET OF REVENUES/APPROPRIATIONS - 100 - GENERAL ADMINI		9,343,143	15,331,583	6,464,707	969,735

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 102 - COLUMBUS AREA TRANSIT					
ESTIMATED REVENUES					
43102	FEDERAL GRANTS	188,884	152,588	100,725	160,000
43530	SOCIAL SERVICES REIMBURSE			250	
44780	SALES OF TICKETS-BUS	11,010	12,420	12,312	13,000
47510	DONATIONS-UNITED WAY	3,500			
48000	MISCELLANEOUS REVENUE	1,943			
48100	REFUNDS	300			
49100	TRANSFERS IN		23,878		87,410
49210	LAND OR PROPERTY SALES			8,480	
TOTAL ESTIMATED REVENUES		205,637	188,886	121,767	260,410
APPROPRIATIONS					
51100	SALARIES AND WAGES	96,097	153,013	128,488	149,350
51200	OVERTIME	122	505	226	210
51300	TEMPORARY AND SEASONAL	39	39		
52100	SOCIAL SECURITY	8,643	9,798	9,095	11,450
52200	GROUP INSURANCE	35,390	29,615	29,968	43,730
52300	RETIREMENT	7,113	8,266	6,527	8,960
52500	UNEMPLOYMENT	152			
52600	WORKERS' COMPENSATION	1,747	2,115	1,395	1,500
52700	TRAINING AND TUITION	453			300
52710	EMPLOYEE RECRUITMENT/RETENTION	773	235	130	300
52800	UNIFORMS		334		300
53400	COMPUTER SUPPORT/MAINT	4,184	5,888	4,781	1,500
54310	BUILDING & GROUNDS MAINT	1,381	1,189	1,253	2,500
54320	EQUIPMENT MAINTENANCE	1,364	425	170	800
54330	VEHICLE MAINTENANCE	2,576	3,623	1,897	4,000
55200	INSURANCE	3,145	3,948	8,350	9,000
55400	ADVERTISING AND PROMOTION	42			
55900	MISCELLANEOUS	2,280	10		100
55930	REFUNDS	50			50
55950	COVID-19 EXPENSES	173			
56010	SUPPLIES	168		10	250
56020	OFFICE SUPPLIES	911	841	670	1,000
56030	CLEANING SUPPLIES/SERVICE	389	290	342	400
56040	POSTAGE AND FREIGHT	1	1		10
56050	FUEL	5,870	9,349	5,202	9,000
56210	NATURAL GAS	1,338	1,710	1,866	2,000
56220	ELECTRICITY	1,333	1,302	968	1,500
56230	WATER AND SEWER	1,123	1,156	967	1,200
56240	TELEPHONE	921	848	768	1,000
56650	MEMBERSHIP DUES	105			
57510	CAPITAL-EQUIPMENT				10,000
57950	DEPRECIATION		48,527		
TOTAL APPROPRIATIONS		177,883	283,027	203,073	260,410
NET OF REVENUES/APPROPRIATIONS - 102 - COLUMBUS AREA		27,754	(94,141)	(81,306)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 103 - COLUMBUS SENIOR CENTER					
ESTIMATED REVENUES					
43105	NENAAA - SENIOR CENTER	96,573	121,601	107,069	163,500
43530	SOCIAL SERVICES REIMBURSE	13,904	11,717	15,044	17,000
44743	MEALS - CONGREGATE	37,297	54,513	54,688	70,000
44744	MEALS-HOME DELIVERED	54,892	35,406	43,089	40,000
44746	MEALS - CURBSIDE TO GO		3,579	7,664	5,000
44748	MEALS - COVID		500		
44749	CONGREGATE MEALS INELIGIBLE			380	
45310	BUILDING RENTALS	50	636	605	1,000
47500	DONATIONS	27,909	37,351	2,687	21,500
47510	DONATIONS-UNITED WAY	10,000			
47524	CONTRIBUTIONS			1,938	2,000
47530	FUND RAISERS		219	947	700
48000	MISCELLANEOUS REVENUE	2,104	510	53,528	500
48100	REFUNDS		218	689	
49100	TRANSFERS IN		24,128	1,788	242,030
49210	LAND OR PROPERTY SALES			209	
TOTAL ESTIMATED REVENUES		242,729	290,378	290,325	563,230
APPROPRIATIONS					
51100	SALARIES AND WAGES	180,558	275,715	194,412	225,810
51200	OVERTIME		667	160	410
52100	SOCIAL SECURITY	14,809	17,129	14,476	17,460
52200	GROUP INSURANCE	50,570	44,420	30,807	35,900
52300	RETIREMENT	10,735	13,180	9,690	13,600
52500	UNEMPLOYMENT			5,867	5,880
52600	WORKERS' COMPENSATION	533			850
52700	TRAINING AND TUITION		696	111	1,290
52710	EMPLOYEE RECRUITMENT/RETENTION	1,515	2,045	820	300
53200	PROFESSIONAL SERVICES		338		100
53400	COMPUTER SUPPORT/MAINT	484	2,237	4,306	3,700
53520	CONTRACT SERVICES		189		
54310	BUILDING & GROUNDS MAINT	59	183	1,326	500
54320	EQUIPMENT MAINTENANCE	969	4,489	3,731	2,000
54510	BUILDING RENTAL/LEASE	111,191	1	104,171	121,750
55200	INSURANCE	1,226	394	456	840
55400	ADVERTISING AND PROMOTION	30	30		
55900	MISCELLANEOUS	1,479	796	1,147	750
56010	SUPPLIES	11,579	13,395	16,699	12,990
56020	OFFICE SUPPLIES	660	2,126	2,073	2,000
56030	CLEANING SUPPLIES/SERVICE	1,443	2,210	2,127	2,250
56040	POSTAGE AND FREIGHT	17	42	26	100
56240	TELEPHONE	423	342	366	550
56300	FOOD COSTS	67,144	87,844	76,356	100,000
56400	PROGRAMS	754	795	718	2,000
56650	MEMBERSHIP DUES	11,824	11,751	12,336	12,200
57200	CAPITAL-LAND & BUILDINGS			6,198	
57950	DEPRECIATION	8,039	7,341		
TOTAL APPROPRIATIONS		476,041	488,355	488,379	563,230
NET OF REVENUES/APPROPRIATIONS - 103 - COLUMBUS SENIC		(233,312)	(197,977)	(198,054)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 104 - CITY ADMINISTRATOR					
ESTIMATED REVENUES					
43710	LOCAL GRANTS			12,095	
48000	MISCELLANEOUS REVENUE	2,719			
49100	TRANSFERS IN				602,300
TOTAL ESTIMATED REVENUES		2,719		12,095	602,300
APPROPRIATIONS					
51100	SALARIES AND WAGES	267,883	390,267	377,574	435,210
51200	OVERTIME	46	5		
52100	SOCIAL SECURITY	19,101	21,267	25,064	33,310
52200	GROUP INSURANCE	62,681	72,294	83,834	94,610
52300	RETIREMENT	21,767	25,625	25,860	26,120
52600	WORKERS' COMPENSATION	159			250
52700	TRAINING AND TUITION	1,238	289	2,785	3,000
52710	EMPLOYEE RECRUITMENT/RETENTION	2,836	225		500
55900	MISCELLANEOUS	9,000	6,600	6,750	7,800
56240	TELEPHONE			20	
56650	MEMBERSHIP DUES	100			1,500
57950	DEPRECIATION	990	496		
TOTAL APPROPRIATIONS		385,801	517,068	521,887	602,300
NET OF REVENUES/APPROPRIATIONS - 104 - CITY ADMINISTF		(383,082)	(517,068)	(509,792)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 105 - FINANCE					
ESTIMATED REVENUES					
48000	MISCELLANEOUS REVENUE	223			
49100	TRANSFERS IN				557,170
TOTAL ESTIMATED REVENUES		223			557,170
APPROPRIATIONS					
51100	SALARIES AND WAGES	302,144	344,912	342,499	407,730
51200	OVERTIME	3,094	1,103	1,478	1,690
52100	SOCIAL SECURITY	26,509	27,511	25,427	31,330
52200	GROUP INSURANCE	69,050	77,636	69,388	79,600
52300	RETIREMENT	20,929	22,605	17,481	24,570
52600	WORKERS' COMPENSATION	191			200
52700	TRAINING AND TUITION	1,235	1,165	521	1,500
52710	EMPLOYEE RECRUITMENT/RETENTION	1,303	1,270	323	1,000
53400	COMPUTER SUPPORT/MAINT	4,396	10,136	1,989	4,000
55900	MISCELLANEOUS	3,200	3,000	2,750	3,000
56240	TELEPHONE	1,778	1,797	2,230	1,800
56650	MEMBERSHIP DUES	95	537		750
57950	DEPRECIATION	2,439	1,028		
TOTAL APPROPRIATIONS		436,363	492,700	464,086	557,170
NET OF REVENUES/APPROPRIATIONS - 105 - FINANCE		(436,140)	(492,700)	(464,086)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 106 - CITY CLERK					
ESTIMATED REVENUES					
48000	MISCELLANEOUS REVENUE	(170)			
49100	TRANSFERS IN				318,350
TOTAL ESTIMATED REVENUES		(170)			318,350
APPROPRIATIONS					
51100	SALARIES AND WAGES	131,363	185,242	179,297	208,430
51200	OVERTIME	516	589	845	1,030
52100	SOCIAL SECURITY	13,121	14,945	12,722	16,030
52200	GROUP INSURANCE	59,994	57,872	57,640	65,800
52300	RETIREMENT	10,756	12,494	9,091	12,570
52600	WORKERS' COMPENSATION	130			200
52700	TRAINING AND TUITION	420	3,816	3,002	9,000
52710	EMPLOYEE RECRUITMENT/RETENTION	186	890	77	500
53400	COMPUTER SUPPORT/MAINT	2,225	2,318	2,062	2,000
55200	INSURANCE	662			750
56010	SUPPLIES	473	15		500
56020	OFFICE SUPPLIES	79			500
56240	TELEPHONE	325	337	322	350
56650	MEMBERSHIP DUES	325	360	815	690
57950	DEPRECIATION		3,263		
TOTAL APPROPRIATIONS		220,575	282,141	265,873	318,350
NET OF REVENUES/APPROPRIATIONS - 106 - CITY CLERK		(220,745)	(282,141)	(265,873)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 107 - MAYOR/COUNCIL					
ESTIMATED REVENUES					
49100	TRANSFERS IN				93,220
	TOTAL ESTIMATED REVENUES				93,220
APPROPRIATIONS					
51100	SALARIES AND WAGES	61,843	66,185	58,136	67,550
52100	SOCIAL SECURITY	4,867	5,062	4,447	5,170
52600	WORKERS' COMPENSATION	34			
52700	TRAINING AND TUITION	47	3,549	1,949	3,000
53400	COMPUTER SUPPORT/MAINT				17,000
55800	TRAVEL				500
	TOTAL APPROPRIATIONS	66,791	74,796	64,532	93,220
NET OF REVENUES/APPROPRIATIONS - 107 - MAYOR/COUNCIL		(66,791)	(74,796)	(64,532)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 108 - HUMAN RESOURCES					
ESTIMATED REVENUES					
48000	MISCELLANEOUS REVENUE	50			
49100	TRANSFERS IN				159,830
TOTAL ESTIMATED REVENUES		50			159,830
APPROPRIATIONS					
51100	SALARIES AND WAGES	98,115	236,747	110,313	128,190
52100	SOCIAL SECURITY	8,434	9,502	8,389	9,810
52200	GROUP INSURANCE	18,878	10,048	8,811	10,100
52300	RETIREMENT	6,631	7,512	5,568	7,700
52600	WORKERS' COMPENSATION	62			80
52700	TRAINING AND TUITION	70	655		1,000
52710	EMPLOYEE RECRUITMENT/RETENTION	224	113	256	250
53400	COMPUTER SUPPORT/MAINT		2,964	508	500
55900	MISCELLANEOUS		85	90	300
56240	TELEPHONE	1,035	1,515	1,320	1,500
56650	MEMBERSHIP DUES	219	344	244	400
57950	DEPRECIATION	777	139		
TOTAL APPROPRIATIONS		134,445	269,624	135,499	159,830
NET OF REVENUES/APPROPRIATIONS - 108 - HUMAN RESOURCE		(134,395)	(269,624)	(135,499)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 110 - POLICE					
ESTIMATED REVENUES					
42110	ANIMAL LICENSES	18,451	13,159	14,341	15,000
42120	OTHER LICENSES	40	45	15	50
42136	OTHER PERMITS	4,475	4,450	4,290	5,000
42310	FINES AND PENALTIES	2,461	1,036	924	1,500
42320	VEHICLE IMPOUND FEES	26,115	33,050	36,387	35,000
43102	FEDERAL GRANTS	11,859	3,456	10,566	13,200
43410	STATE GRANTS	6,416	12,287	77,415	10,000
43920	S.T.O.P. PROGRAM	400	250	250	500
44150	FUEL	29,704	40,164	28,411	30,000
44210	ALARM SYSTEMS	25	200	550	600
44215	OTHER FEES	6,676	5,190	4,094	6,000
44218	POLICE PROTECTION	66,196	97,867	106,000	110,000
44520	INSPECTION FEES		20	40	
44540	ANIMAL IMPOUNDING FEES	2,054	1,060	405	2,500
44760	COPY MACHINE FEES	5,721	5,168	5,629	6,000
47500	DONATIONS		5,307	52,816	
47520	DONATIONS-D.A.R.E.	3,726	11,154		
47521	DONATIONS-GREAT		3,618		
47523	DONATIONS - HUMAN TRAFFIC TASK FO	990			
48000	MISCELLANEOUS REVENUE	844,600	5,003	8,871	5,000
48100	REFUNDS	885	43		1,000
49100	TRANSFERS IN	543,624	369,643	519,943	5,488,330
49210	LAND OR PROPERTY SALES	137,543	37,264	66,361	
TOTAL ESTIMATED REVENUES		1,711,961	649,434	937,308	5,729,680
APPROPRIATIONS					
51100	SALARIES AND WAGES	2,332,352	3,226,650	2,659,015	3,091,680
51200	OVERTIME	141,677	153,735	137,223	161,410
51300	TEMPORARY AND SEASONAL		2,619	8,382	9,860
52100	SOCIAL SECURITY	214,807	241,065	206,986	249,620
52200	GROUP INSURANCE	725,433	738,461	652,094	743,400
52300	RETIREMENT	189,666	225,900	185,290	228,410
52500	UNEMPLOYMENT	4,170			2,500
52600	WORKERS' COMPENSATION	61,301	74,162	5,012	70,000
52700	TRAINING AND TUITION	36,679	40,577	33,430	60,000
52710	EMPLOYEE RECRUITMENT/RETENTION	11,942	12,117	4,807	12,500
52800	UNIFORMS	16,236	9,983	4,692	15,000
52810	UNIFORMS-QUARTERMASTER	28,353	22,563	14,105	25,000
53200	PROFESSIONAL SERVICES	73,812	77,496	63,481	60,000
53400	COMPUTER SUPPORT/MAINT	5,428	8,304	13,026	23,400
53520	CONTRACT SERVICES	80,000	100,000	83,355	84,000
54310	BUILDING MAINTENANCE	7,120	18,785	5,728	7,500
54320	EQUIPMENT MAINTENANCE	10,154	8,963	5,558	7,500
54330	VEHICLE MAINTENANCE	42,313	36,641	29,839	38,000
54380	MAINTENANCE AGREEMENTS	9,440	9,900	16,953	48,000
54510	BUILDING RENTAL/LEASE	1,200			1,200
54520	EQUIPMENT RENTAL/PURCHASE	2,571	3,819		4,000
54530	VEHICLE TOWING	20,744	23,853	25,888	30,000
55200	INSURANCE	34,238	44,951	116,975	50,000
55210	CLAIMS AND SETTLEMENTS	1,361	173	6,900	1,000
55900	MISCELLANEOUS	5,775	890		2,000
55950	COVID-19 EXPENSES	645			
56010	SUPPLIES	5,803	6,843	6,344	7,000
56020	OFFICE SUPPLIES	6,896	8,642	2,688	7,500
56030	CLEANING SUPPLIES/SERVICE	30,596	26,413	26,543	30,000
56040	POSTAGE AND FREIGHT	2,319	2,003	1,833	1,800
56050	FUEL	77,880	132,703	73,515	80,000
56140	STOP PROGRAM EXPENSE		3,806		2,500
56150	D.A.R.E. EXPENSE	296	1,713	1,706	3,000
56160	G.R.E.A.T. EXPENSE	55	73	105	1,500
56165	K9 PROGRAM	120	3,219	1,557	6,000
56190	PERSONAL PROTECTIVE SUPP	25,087	22,761	14,591	22,000
56210	NATURAL GAS	8,288	9,592	11,693	15,000
56220	ELECTRICITY	41,870	34,136	25,536	35,000
56230	WATER AND SEWER	1,768	2,009	1,710	2,600
56240	TELEPHONE	18,095	19,475	14,807	23,000
56250	REFUSE	888	899	1,142	1,500
56280	KIDS & COPS EXPENSES				500
56630	DRUG TASK FORCE	5,400	5,400	5,400	5,800
56650	MEMBERSHIP DUES	1,230	1,235	1,245	2,000
56680	LICENSE TAX REMITTANCE	1,351	961		1,500
56690	SALES TAX REMITTANCE	418	382	322	500
57200	CAPITAL-LAND & BUILDINGS	71,768			
57510	CAPITAL-EQUIPMENT	317,903		315,860	210,000
57520	CAPITAL-VEHICLES	203,985		206,796	245,000

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 110 - POLICE					
APPROPRIATIONS					
57950	DEPRECIATION		659,654		
	TOTAL APPROPRIATIONS	4,879,433	6,023,526	4,992,132	5,729,680
	NET OF REVENUES/APPROPRIATIONS - 110 - POLICE	(3,167,472)	(5,374,092)	(4,054,824)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 120 - FIRE					
ESTIMATED REVENUES					
43410	STATE GRANTS	60,000		5,100	
43710	LOCAL GRANTS		93,250	2,000	
44215	OTHER FEES	168	216	387	
44220	FIRE PROTECTION-INDUSTR	41,064	211,054	183,792	190,000
44221	FIRE PROTECTION-RURAL	45,000	45,000	45,000	45,000
44240	INSPECTION FEES	6,925	7,350	6,825	7,000
47500	DONATIONS		150	51,611	100
48000	MISCELLANEOUS REVENUE	122,388	267,403	1,613	5,000
49100	TRANSFERS IN	138,957	1,770,270	209,267	1,188,710
49210	LAND OR PROPERTY SALES		735	8,421	
TOTAL ESTIMATED REVENUES		414,502	2,395,428	514,016	1,435,810
APPROPRIATIONS					
51100	SALARIES AND WAGES	289,982	598,062	443,380	515,220
51200	OVERTIME	26,069	32,148	27,623	32,680
51300	TEMPORARY AND SEASONAL	53			
52100	SOCIAL SECURITY	7,918	9,233	8,063	9,380
52200	GROUP INSURANCE	79,397	98,678	103,595	118,600
52300	RETIREMENT	21,143	56,490	13,614	32,880
52600	WORKERS' COMPENSATION	12,232	32,943	3,015	32,950
52700	TRAINING AND TUITION	3,856	11,253	10,457	12,000
52710	EMPLOYEE RECRUITMENT/RETENTION	8,672	13,451	551	5,000
52800	UNIFORMS	7,962	5,291	5,329	7,000
52900	EMPLOYEE HEALTH	1,500	381	52	2,000
53200	PROFESSIONAL SERVICES			2,467	
53210	EQUIPMENT RECERT PROGRAM	4,300	2,904	6,187	13,000
53400	COMPUTER SUPPORT/MAINT	5,821	14,071	5,216	6,250
54310	BUILDING MAINTENANCE	19,362	14,738	6,128	10,000
54320	EQUIPMENT MAINTENANCE	16,330	4,308	949	15,000
54330	VEHICLE MAINTENANCE	23,841	24,561	68,565	40,000
54380	MAINTENANCE AGREEMENTS	900	3,466	2,880	10,000
55200	INSURANCE	35,369	34,209	61,097	31,000
55210	CLAIMS AND SETTLEMENTS		18,663		
55900	MISCELLANEOUS	1,328	833	2	1,000
55950	COVID-19 EXPENSES	569			
56010	SUPPLIES	42,704	28,320	12,130	20,000
56020	OFFICE SUPPLIES	2,622	2,139	1,723	2,500
56030	CLEANING SUPPLIES/SERVICE	4,915	4,466	3,742	5,000
56040	POSTAGE AND FREIGHT	397	43	5	150
56050	FUEL	13,466	18,966	6,524	10,000
56170	FIRE PREVENTION	3,762	1,341	66	2,000
56190	PERSONAL PROTECTIVE SUPP	40,411	27,346	11,681	
56210	NATURAL GAS	6,523	13,021	9,996	13,000
56220	ELECTRICITY	15,053	15,388	10,287	13,000
56230	WATER AND SEWER	3,491	2,667	2,606	3,000
56240	TELEPHONE	7,494	8,199	8,676	12,560
56250	REFUSE			27	
56650	MEMBERSHIP DUES	402	501	523	600
56690	SALES TAX REMITTANCE	32	18	29	40
57200	CAPITAL-LAND & BUILDINGS	(95,559)		1,091,028	
57300	CAPITAL-NEW CONSTRUCTION			110,349	
57510	CAPITAL-EQUIPMENT	18,728		135,681	300,000
57520	CAPITAL-VEHICLES			92,622	160,000
57950	DEPRECIATION		797,672		
TOTAL APPROPRIATIONS		631,045	1,895,770	2,266,865	1,435,810
NET OF REVENUES/APPROPRIATIONS - 120 - FIRE		(216,543)	499,658	(1,752,849)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 121 - RESCUE					
ESTIMATED REVENUES					
43102	FEDERAL GRANTS		10,400		
43710	LOCAL GRANTS		14,500	7,000	
44230	AMBULANCE SERVICE - BLS	326	(25,592)		
44231	AMBULANCE SERVICE - ALS 1	(105,131)	(41,528)		
44232	AMBULANCE SERVICE - ALS 2	1,504	(3,159)		
44233	AMBULANCE SERVICES	475,593	422,810	488,381	475,000
47500	DONATIONS	625		2,000	
48000	MISCELLANEOUS REVENUE	224,033	(647)	40	2,000
48100	REFUNDS	656	5	25	
49100	TRANSFERS IN	4,368	88,506	55,428	1,602,610
TOTAL ESTIMATED REVENUES		601,974	465,295	552,874	2,079,610
APPROPRIATIONS					
51100	SALARIES AND WAGES	674,667	717,939	775,748	901,620
51200	OVERTIME	48,398	59,703	51,296	60,670
52100	SOCIAL SECURITY	11,517	12,004	11,527	13,420
52200	GROUP INSURANCE	137,964	174,963	184,341	211,000
52300	RETIREMENT	36,711	102,011	22,905	57,740
52600	WORKERS' COMPENSATION	22,688	(64)	(3,101)	
52700	TRAINING AND TUITION	24,704	15,948	24,862	30,000
52710	EMPLOYEE RECRUITMENT/RETENTION	1,732	3,980		2,500
52800	UNIFORMS	4,026	5,290	5,252	6,000
52900	EMPLOYEE HEALTH	1,500	269	52	1,500
53200	PROFESSIONAL SERVICES	52,529	48,440	56,472	66,000
53210	EQUIPMENT RECERT PROGRAM		97		
53400	COMPUTER SUPPORT/MAINT	13,537	20,739	1,244	2,500
54310	BUILDING MAINTENANCE	10,638	7,627	5,527	6,000
54320	EQUIPMENT MAINTENANCE	10,185	9,469	8,509	10,000
54330	VEHICLE MAINTENANCE	11,049	11,811	20,545	20,000
54380	MAINTENANCE AGREEMENTS	900	662		
55200	INSURANCE	3,782	10,670	14,329	14,000
55900	MISCELLANEOUS	519	203		1,000
55920	MISC FEES	56	153	353	500
55930	REFUNDS	10,569	9,238	5,747	10,000
55950	COVID-19 EXPENSES	2,040			
56010	SUPPLIES	65,697	61,062	35,052	55,000
56020	OFFICE SUPPLIES	2,525	2,192	1,533	2,500
56030	CLEANING SUPPLIES/SERVICE	15,104	5,763	7,842	6,000
56040	POSTAGE AND FREIGHT	53	22		100
56050	FUEL	7,056	11,469	14,194	15,000
56190	PERSONAL PROTECTIVE SUPP	1,320	6,871	5,703	10,000
56210	NATURAL GAS	7,361	13,021	10,285	13,000
56220	ELECTRICITY	15,074	15,389	10,287	13,000
56230	WATER AND SEWER	2,702	2,664	2,606	3,000
56240	TELEPHONE	7,712	8,138	9,964	12,560
56690	SALES TAX REMITTANCE	11	8	1	
57510	CAPITAL-EQUIPMENT			66,071	35,000
57520	CAPITAL-VEHICLES				500,000
57950	DEPRECIATION		97,721		
59999	BAD DEBT EXPENSE	53,500	(36,500)		
TOTAL APPROPRIATIONS		1,257,826	1,398,972	1,349,146	2,079,610
NET OF REVENUES/APPROPRIATIONS - 121 - RESCUE		(655,852)	(933,677)	(796,272)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 125 - VOLUNTEER FIRE DEPARTMENT					
ESTIMATED REVENUES					
48000	MISCELLANEOUS REVENUE	180			
49100	TRANSFERS IN				163,100
TOTAL ESTIMATED REVENUES		180			163,100
APPROPRIATIONS					
51100	SALARIES AND WAGES	45,826	51,567	91,937	108,000
52100	SOCIAL SECURITY	1,580	1,063	2,884	8,270
52200	GROUP INSURANCE	197	5,945	10,531	12,100
52300	RETIREMENT	1,889	4,429	1,845	6,490
52600	WORKERS' COMPENSATION	1,424	2,539		2,540
52700	TRAINING AND TUITION	7,236	6,368	9,336	15,000
52800	UNIFORMS	1,191	428	1,755	3,500
52900	EMPLOYEE HEALTH	3,431	2,153	1,760	2,500
54330	VEHICLE MAINTENANCE	6			
55200	INSURANCE	7,739	260	1,797	2,000
55900	MISCELLANEOUS	313	152	133	
56010	SUPPLIES	1,116	412	801	1,500
56020	OFFICE SUPPLIES	324	219		
56350	COMPANY EXPENSES	2,148	2,171		
56360	DEPARTMENT EXPENSES	4,991	5,346		
56650	MEMBERSHIP DUES	846	731	60	1,200
TOTAL APPROPRIATIONS		80,257	83,783	122,839	163,100
NET OF REVENUES/APPROPRIATIONS - 125 - VOLUNTEER FIRE		(80,077)	(83,783)	(122,839)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 130 - LIBRARY					
ESTIMATED REVENUES					
42310	FINES AND PENALTIES	4,868	6,647	4,863	5,000
43102	FEDERAL GRANTS	15,019	3,340	2,101	2,000
43410	STATE GRANTS	376,000	1,131	3,030	1,000
43420	STATE AID	6,067	5,835	4,796	5,800
43710	LOCAL GRANTS			3,000	
44127	MAKERSPACE FEES	92	264	131	200
44727	PROGRAMS		974	628	
44729	MERCH/MISC SALES	82	125	56	200
44760	COPY MACHINE FEES	4,457	4,979	3,941	4,500
44761	REFERENCE FEES	245	583	490	500
44764	LENDER COMPENSATION	1,442	2,529	3,306	1,500
44765	LIBRARY CARDS	1,240	1,825	1,202	1,600
46100	INTEREST	2,591			
47500	DONATIONS	3,552	562	2,261	500
47530	FUND RAISERS	20,000			
48000	MISCELLANEOUS REVENUE	14,627	468	410	250
48100	REFUNDS	964		16	
49100	TRANSFERS IN	2,555,999	11,326,778	8,282,305	1,822,740
49210	LAND OR PROPERTY SALES	7,006	2,083	412	2,000
TOTAL ESTIMATED REVENUES		3,014,251	11,358,123	8,312,948	1,847,790
APPROPRIATIONS					
51100	SALARIES AND WAGES	596,494	759,005	630,247	734,300
51200	OVERTIME	859	318	547	660
51300	TEMPORARY AND SEASONAL	2,000	1,499		
52100	SOCIAL SECURITY	48,922	55,616	46,352	65,230
52200	GROUP INSURANCE	174,400	163,923	114,489	130,600
52300	RETIREMENT	34,731	40,390	27,115	44,100
52500	UNEMPLOYMENT			2,990	
52600	WORKERS' COMPENSATION	590			600
52700	TRAINING AND TUITION	2,951	6,652	5,240	7,800
52710	EMPLOYEE RECRUITMENT/RETENTION	2,427	3,013	1,796	2,500
53400	COMPUTER SUPPORT/MAINT	34,188	53,048	25,888	62,100
53410	ELECTRONIC CATALOGING	12,815	12,260	22,740	12,500
54310	BUILDING MAINTENANCE	11,267	10,855	1,283	5,000
54320	EQUIPMENT MAINTENANCE	8,364	7,002	9,745	9,200
55200	INSURANCE	13,261	11,817	13,283	13,500
55400	ADVERTISING AND PROMOTION	8,931	8,860	6,666	10,000
55900	MISCELLANEOUS	500	39		200
55950	COVID-19 EXPENSES	185			
56010	SUPPLIES	6,211	15,741	3,516	8,400
56020	OFFICE SUPPLIES	468	453	875	1,200
56030	CLEANING SUPPLIES/SERVICE	28,561	23,953	33,156	37,000
56040	POSTAGE AND FREIGHT	4,106	6,729	5,593	7,200
56050	FUEL	65		407	
56130	SUPPLIES FOR RESALE		52	52	100
56210	NATURAL GAS	5,464	784	617	
56220	ELECTRICITY	23,375	17,643	15,896	34,120
56230	WATER AND SEWER	1,590	1,183	1,091	3,000
56240	TELEPHONE	5,011	4,324	4,546	6,500
56250	REFUSE	720	624	475	850
56400	PROGRAMS	23,777	28,028	19,971	27,400
56410	BOOKS AND PUBLICATIONS	109,547	114,389	68,024	123,100
56650	MEMBERSHIP DUES	425	100		230
56690	SALES TAX REMITTANCE	280	297	399	400
57200	CAPITAL-LAND & BUILDINGS	2,637,355		6,557,587	500,000
57950	DEPRECIATION		149,237		
TOTAL APPROPRIATIONS		3,799,840	1,497,834	7,620,586	1,847,790
NET OF REVENUES/APPROPRIATIONS - 130 - LIBRARY		(785,589)	9,860,289	692,362	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 140 - CEMETERY					
ESTIMATED REVENUES					
44510	CEMETERY-LOTS	50,860	55,250	29,900	50,000
44511	GRAVE OPENINGS	33,550	33,000	23,140	30,000
44512	DEED TRANSFERS	525	550	325	400
44513	WEEKEND FEES	4,000	4,950	2,250	4,500
44514	WINTER FEES	640	1,250	850	1,250
44515	STONE SETTING FEES	1,850	90	1,675	2,500
48000	MISCELLANEOUS REVENUE	730			1,000
49100	TRANSFERS IN		23,860	1,730	95,990
TOTAL ESTIMATED REVENUES		92,155	118,950	59,870	185,640
APPROPRIATIONS					
51100	SALARIES AND WAGES	48,409	89,455	86,395	104,040
51200	OVERTIME	1,110	2,235	1,006	1,210
51300	TEMPORARY AND SEASONAL	34,763	36,309	21,187	23,190
52100	SOCIAL SECURITY	8,626	9,306	8,239	9,830
52200	GROUP INSURANCE	11,329	12,736	9,238	10,950
52300	RETIREMENT	4,591	5,217	4,434	7,710
52500	UNEMPLOYMENT	1,162	578	3,155	600
52600	WORKERS' COMPENSATION	1,759	1,716	1,735	2,000
52700	TRAINING AND TUITION			800	500
52710	EMPLOYEE RECRUITMENT/RETENTION	579	391	488	500
53400	COMPUTER SUPPORT/MAINT		1,467	3,233	1,000
53520	CONTRACT SERVICES	1,833	1,758	1,465	1,760
54310	BUILDING MAINTENANCE	375	700	281	1,000
54320	EQUIPMENT MAINTENANCE	1,980	5,593	1,175	2,000
54330	VEHICLE MAINTENANCE	110	618	499	500
55200	INSURANCE	1,989	2,054	4,718	4,800
55900	MISCELLANEOUS	214	86	12	250
55930	REFUNDS	1,165			
56010	SUPPLIES	609	887	43	1,500
56020	OFFICE SUPPLIES	63			50
56040	POSTAGE AND FREIGHT	1			
56050	FUEL	5,834	7,088	4,643	7,500
56080	PLANTS SOD SEED FLOWERS	146	1,152		1,000
56220	ELECTRICITY	1,374	1,572	1,811	2,000
56230	WATER AND SEWER	314	319	262	500
56240	TELEPHONE	597	599	484	750
56250	REFUSE	1,558	17	15	500
57200	CAPITAL-LAND & BUILDINGS			1,730	
57950	DEPRECIATION		14,987		
TOTAL APPROPRIATIONS		130,490	196,840	157,048	185,640
NET OF REVENUES/APPROPRIATIONS - 140 - CEMETERY		(38,335)	(77,890)	(97,178)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 145 - COMMUNITY DEVELOPMENT					
ESTIMATED REVENUES					
42104	PLUMBING LICENSES	2,995	2,957	3,113	3,000
42120	OTHER LICENSES				100
42135	BUILDING PERMITS	150,718	314,557	262,266	200,000
42136	OTHER PERMITS	3,118	954	1,400	2,500
42170	PLUMBING INSPECTIONS	14,632	22,336	12,656	18,500
42176	PERMIT TO OCCUPY THE RIGHT-OF-WAY	4,750	1,500	2,250	2,500
44120	PUBLICATION FEES	55			
44125	RECORDING FEES		30		
44128	BOARD OF ADJUSTMENT FEES	500	300		350
44145	SUBDIVISION & REZONE FEES	15,250	14,200	9,000	11,000
48000	MISCELLANEOUS REVENUE	5,968	1,571	5,339	3,000
49100	TRANSFERS IN	37,505			449,610
TOTAL ESTIMATED REVENUES		235,491	358,405	296,024	690,560
APPROPRIATIONS					
51100	SALARIES AND WAGES	355,283	395,513	417,594	483,250
51200	OVERTIME	110	1,066	2,825	3,310
52100	SOCIAL SECURITY	29,593	36,333	31,077	37,230
52200	GROUP INSURANCE	110,682	60,482	66,649	75,100
52300	RETIREMENT	23,958	29,536	21,314	29,200
52600	WORKERS' COMPENSATION	3,642			4,000
52700	TRAINING AND TUITION	1,400	1,135	2,267	2,500
52710	EMPLOYEE RECRUITMENT/RETENTION	216	1,166	370	1,000
52800	UNIFORMS	494	849	908	1,000
53200	PROFESSIONAL SERVICES	1,231	4,229	19,267	8,000
53400	COMPUTER SUPPORT/MAINT	15,884	12,918	15,281	17,500
54320	EQUIPMENT MAINTENANCE	1,981	134	2,068	2,500
54330	VEHICLE MAINTENANCE	260	1,548	3,534	4,300
55200	INSURANCE	921	632	1,057	1,000
55500	PUBLICATIONS AND NOTICES	620	1,623	274	2,000
55900	MISCELLANEOUS	6,037		92	250
55920	MISC FEES		3,543	3,635	4,000
55930	REFUNDS	1,223		21	1,000
56010	SUPPLIES	547	359	455	1,000
56020	OFFICE SUPPLIES	422	987	1,236	1,200
56040	POSTAGE AND FREIGHT	551	1,193	2,412	2,000
56050	FUEL	3,151	4,687	3,871	4,500
56190	PERSONAL PROTECTIVE SUPP		29		120
56240	TELEPHONE	2,905	3,542	2,760	3,600
56250	REFUSE			49	
56650	MEMBERSHIP DUES	668	145	145	1,000
56690	SALES TAX REMITTANCE	39			
57510	CAPITAL-EQUIPMENT	37,505			
57950	DEPRECIATION		7,375		
TOTAL APPROPRIATIONS		599,323	569,024	599,161	690,560
NET OF REVENUES/APPROPRIATIONS - 145 - COMMUNITY DEVE		(363,832)	(210,619)	(303,137)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 150 - PARKS					
ESTIMATED REVENUES					
41822	LODGING TAX			220,844	350,000
42136	OTHER PERMITS	48			
43102	FEDERAL GRANTS			248,369	
43410	STATE GRANTS				280,000
43710	LOCAL GRANTS			55,514	28,000
44155	ELECTRICITY REVENUE	243	1,201		
44727	PROGRAMS	3,424	59,174	20,394	70,000
44739	TAXABLE CONCESSIONS			10,130	
44740	CONCESSIONS		19,492	18,238	20,000
45300	ATHLETIC FIELD RENTALS	12,753	5,887	14,215	64,000
45310	BUILDING RENTALS	5,516	2,739	3,252	6,000
45323	ADVERTISING	38,917	82,500	37,500	40,000
47500	DONATIONS	17,684	40,750	1,500	
48000	MISCELLANEOUS REVENUE	11,477	5,261	3,243	5,000
48100	REFUNDS		1,050	(1,000)	
49100	TRANSFERS IN	720,305	1,433,928	863,701	3,431,740
49210	LAND OR PROPERTY SALES		914	2,851	5,000
TOTAL ESTIMATED REVENUES		810,367	1,652,896	1,498,751	4,299,740
APPROPRIATIONS					
51100	CAPITAL-NEW CONSTRUCTION	500,499	533,074	619,922	716,820
51200	OVERTIME	12,187	23,771	20,034	23,980
51300	TEMPORARY AND SEASONAL	13,535	39,874	34,314	33,970
52100	SOCIAL SECURITY	45,957	54,076	50,219	59,280
52200	GROUP INSURANCE	161,756	136,840	124,453	141,700
52300	RETIREMENT	35,671	41,879	32,950	46,490
52600	WORKERS' COMPENSATION	7,019	7,017	7,268	8,000
52700	TRAINING AND TUITION	461	840	1,621	2,000
52710	EMPLOYEE RECRUITMENT/RETENTION	14,760	22,794	6,323	19,500
52800	UNIFORMS	868	616	1,875	2,000
53200	PROFESSIONAL SERVICES		10,294	3,708	5,000
53400	COMPUTER SUPPORT/MAINT	5,489	25,574	11,539	15,000
54310	BUILDING MAINTENANCE	44,206	54,225	29,568	30,000
54320	EQUIPMENT MAINTENANCE	19,634	20,736	23,711	20,000
54330	VEHICLE MAINTENANCE	4,615	3,550	1,101	5,000
54490	IRRIGATION MAINTENANCE	3,370	7,185	5,832	6,000
54520	EQUIPMENT RENTAL/PURCHASE	516	8,660	9,506	1,500
55200	INSURANCE	40,310	49,508	72,835	75,000
55210	CLAIMS AND SETTLEMENTS	6,400		3,368	1,000
55400	ADVERTISING AND PROMOTION	1,335	4,841		2,000
55900	MISCELLANEOUS	16,964	2,850	825	1,000
55910	OVER/SHORT		20	(71)	
55920	MISC FEES	32	22		50
55930	REFUNDS	60			50
56010	SUPPLIES	19,217	25,073	17,867	23,000
56020	OFFICE SUPPLIES	7	190	416	300
56040	POSTAGE AND FREIGHT	131	40	41	100
56050	FUEL	20,691	30,634	20,529	25,000
56070	FERTILIZER		21		1,000
56080	PLANTS SOD SEED FLOWERS	10,494	679	4,112	5,000
56190	PERSONAL PROTECTIVE SUPP		63		
56210	NATURAL GAS	1,819	2,140	2,695	3,000
56220	ELECTRICITY	41,968	55,626	32,791	50,000
56230	WATER AND SEWER	38,349	39,874	30,314	30,000
56240	TELEPHONE	2,564	2,916	2,882	3,500
56250	REFUSE	4,191	4,559	3,024	3,500
56300	FOOD COSTS		33,624	10,211	20,000
56400	PROGRAMS	7,668	61,585	64,006	50,000
56650	MEMBERSHIP DUES	15			
56690	SALES TAX REMITTANCE			693	
57200	CAPITAL-LAND & BUILDINGS	72,487		568,433	2,270,000
57300	CAPITAL-NEW CONSTRUCTION	(9)		154,607	500,000
57510	CAPITAL-EQUIPMENT	(11,871)		53,256	100,000
57520	CAPITAL-VEHICLES	39,877			
57950	DEPRECIATION		512,904		
TOTAL APPROPRIATIONS		1,183,242	1,818,174	2,026,778	4,299,740
NET OF REVENUES/APPROPRIATIONS - 150 - PARKS		(372,875)	(165,278)	(528,027)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 151 - PAWNEE PLUNGE WATER PARK					
ESTIMATED REVENUES					
44717	PASSES	100,083	88,939	73,355	90,000
44720	ADMISSIONS	255,719	266,246	296,644	260,000
44721	SWIMMING LESSONS	60			
44725	UNIFORMS	1,816	1,508	4,775	2,000
44726	FLOW RIDER ADMISSIONS	16,137	11,835	12,018	15,000
44727	PROGRAMS		75	375	1,000
44729	MERCH/MISC SALES	779	163	468	1,000
44739	TAXABLE CONCESSIONS			72,142	75,000
44740	CONCESSIONS	124,456	117,467	43,080	52,000
45310	BUILDING RENTALS	550	2,403	3,996	3,000
45320	EQUIPMENT RENTALS	1,182	1,079	184	1,000
47500	DONATIONS			150	
48000	MISCELLANEOUS REVENUE	755	340	444	500
48100	REFUNDS	1,696			
49100	TRANSFERS IN	135,261	79,844	77,113	321,420
TOTAL ESTIMATED REVENUES		638,494	569,899	584,744	821,920
APPROPRIATIONS					
51100	SALARIES AND WAGES	63,880	106,638	88,824	102,710
51200	OVERTIME	11,963	19,837	15,424	16,900
51300	TEMPORARY AND SEASONAL	193,912	240,608	308,422	300,440
52100	SOCIAL SECURITY	21,256	27,169	31,433	32,140
52200	GROUP INSURANCE	21,848	22,154	21,787	24,500
52300	RETIREMENT	4,728	6,434	4,680	7,180
52600	WORKERS' COMPENSATION	156	6,152	481	8,000
52700	TRAINING AND TUITION	1,719	800	4,975	2,000
52710	EMPLOYEE RECRUITMENT/RETENTION	4,419	8,085	6,669	5,000
52800	UNIFORMS	3,454		11,083	5,000
53200	PROFESSIONAL SERVICES	723	3,487	385	3,500
53400	COMPUTER SUPPORT/MAINT	1,524	7,841	4,268	6,000
54310	BUILDING MAINTENANCE	35,226	20,587	4,931	25,000
54320	EQUIPMENT MAINTENANCE	3,309	7,168	12,850	10,000
54330	VEHICLE MAINTENANCE		30		
54520	EQUIPMENT RENTAL/PURCHASE	374	1,961	3,451	15,000
55200	INSURANCE	14,941	4,036	17,474	17,500
55400	ADVERTISING AND PROMOTION	13,810	10,988		
55900	MISCELLANEOUS	508		513	100
55910	OVER/SHORT	34	4	(177)	100
55920	MISC FEES	5,248	4,843	8,109	2,750
56010	SUPPLIES	7,622	6,775	3,880	6,000
56020	OFFICE SUPPLIES	840	37	995	1,000
56030	CLEANING SUPPLIES/SERVICE	3,804	2,434	1,752	2,500
56040	POSTAGE AND FREIGHT	27			
56060	CHEMICALS	16,726	25,707	37,582	25,000
56090	SMALL TOOLS	1,002	112	44	100
56130	SUPPLIES FOR RESALE	328		239	500
56190	PERSONAL PROTECTIVE SUPP	90		47	
56210	NATURAL GAS	12,681	25,667	8,229	25,000
56220	ELECTRICITY	46,075	41,782	25,736	42,000
56230	WATER AND SEWER	8,997	8,325	9,903	7,500
56240	TELEPHONE	1,050	985	1,024	1,500
56250	REFUSE			15	
56300	FOOD COSTS	60,890	62,491	51,399	65,000
56400	PROGRAMS			600	1,000
56690	SALES TAX REMITTANCE	34,255	30,767	29,501	31,000
57510	CAPITAL-EQUIPMENT	36,268		77,113	30,000
57950	DEPRECIATION		457,839		
58100	TRANSFERS OUT	4,679			
TOTAL APPROPRIATIONS		638,366	1,161,743	793,641	821,920
NET OF REVENUES/APPROPRIATIONS - 151 - PAWNEE PLUNGE		128	(591,844)	(208,897)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 152 - AQUATIC CENTER POOL					
ESTIMATED REVENUES					
43710	LOCAL GRANTS			8,953	
44717	PASSES	18,464	17,541	20,783	18,000
44720	ADMISSIONS	10,658	12,346	12,949	10,000
44721	SWIMMING LESSONS	22,620	3,850	43,098	35,000
44724	LIFEGUARD/WSI CLASSES	6,140	2,275	8,660	6,000
44725	UNIFORMS	187	106	298	250
44727	PROGRAMS	2,635	10,002	5,427	7,000
44729	MERCH/MISC SALES	220	145	242	500
45310	BUILDING RENTALS	28,417	3,305	20,330	25,000
45320	EQUIPMENT RENTALS	693	141	163	500
48000	MISCELLANEOUS REVENUE	542	15		200
48100	REFUNDS	84			
49100	TRANSFERS IN	461,632		11,315	368,300
TOTAL ESTIMATED REVENUES		552,292	49,726	132,218	470,750
APPROPRIATIONS					
51100	SALARIES AND WAGES	160,380	45,707	93,311	107,920
51200	OVERTIME	5,142	4,429	3,711	4,200
51300	TEMPORARY AND SEASONAL	58,635	59,477	100,418	112,740
52100	SOCIAL SECURITY	18,167	17,464	14,859	17,210
52200	GROUP INSURANCE	52,739	38,432	24,014	27,100
52300	RETIREMENT	9,091	10,448	4,952	6,730
52500	UNEMPLOYMENT	(342)		12,740	
52600	WORKERS' COMPENSATION	4,004			
52700	TRAINING AND TUITION	1,293	4,694	1,653	3,500
52710	EMPLOYEE RECRUITMENT/RETENTION	2,277	267	521	1,000
52800	UNIFORMS	225		1,547	500
53200	PROFESSIONAL SERVICES	954	2,737	1,290	1,000
53400	COMPUTER SUPPORT/MAINT	1,550	130	3,336	5,000
54310	BUILDING MAINTENANCE	21,884	19,537	20,852	15,000
54320	EQUIPMENT MAINTENANCE	3,559	493	3,355	11,500
54510	BUILDING RENTAL/LEASE	1	1	1	
54520	EQUIPMENT RENTAL/PURCHASE	564	143	904	1,500
55200	INSURANCE	6,353	4,872	3,595	4,000
55400	ADVERTISING AND PROMOTION	11,250	12,000		
55900	MISCELLANEOUS	2,558	1,900	1,289	100
55910	OVER/SHORT	17			100
55920	MISC FEES	1,363	4,828	1,406	2,000
55930	REFUNDS	90	150		100
56010	SUPPLIES	1,648	2,540	1,748	2,500
56020	OFFICE SUPPLIES	1,389	866	733	1,000
56030	CLEANING SUPPLIES/SERVICE	2,593	378	1,100	2,000
56040	POSTAGE AND FREIGHT	176	2	2	50
56060	CHEMICALS	5,662	10,420	3,891	5,000
56090	SMALL TOOLS	2,602	10		500
56130	SUPPLIES FOR RESALE	116			250
56200	TEACHING SUPPLIES	2,208	13	313	2,500
56210	NATURAL GAS	17,361	27,524	25,095	30,000
56220	ELECTRICITY	56,118	53,655	36,904	50,000
56230	WATER AND SEWER	4,093	4,076	3,396	5,000
56240	TELEPHONE	982	1,064	1,154	1,250
56300	FOOD COSTS		50		
56400	PROGRAMS			2,035	1,500
56690	SALES TAX REMITTANCE	3,094	3,471	3,718	3,000
57200	CAPITAL-LAND & BUILDINGS	71,256		11,315	20,000
57510	CAPITAL-EQUIPMENT			8,958	25,000
57950	DEPRECIATION		87,442		
TOTAL APPROPRIATIONS		531,052	419,220	394,116	470,750
NET OF REVENUES/APPROPRIATIONS - 152 - AQUATIC CENTEF		21,240	(369,494)	(261,898)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 155 - VAN BERG GOLF COURSE					
ESTIMATED REVENUES					
41320	CITY & STATE SALES TAX	9,386	9,832	11,194	9,000
41340	SALES TAX FROM GOLF PRO	1,807	2,226	1,303	1,500
44710	CART RENTALS	46,491	49,288	58,157	50,000
44711	PULL CART RENTALS			359	
44713	FOOTGOLF	1,487	498	266	500
44715	GREEN FEES	68,184	68,881	76,258	70,000
44716	PUNCH CARDS	3,886	2,130	3,305	4,000
44717	PASSES	14,032	19,657	21,600	25,000
44740	CONCESSIONS	714	79	41	500
44742	LIQUOR REVENUE	13,316	21,729	10,575	13,000
48000	MISCELLANEOUS REVENUE	2,308	1,000	950	1,000
49100	TRANSFERS IN		6,800	52,890	226,510
TOTAL ESTIMATED REVENUES		161,611	182,120	236,898	401,010
APPROPRIATIONS					
51100	SALARIES AND WAGES	45,201	61,037	47,594	55,740
51200	OVERTIME	2,291	1,894	664	820
51300	TEMPORARY AND SEASONAL	21,638	23,022	26,786	31,040
52100	SOCIAL SECURITY	5,910	6,343	5,354	6,710
52200	GROUP INSURANCE	25,177	25,150	18,842	22,000
52300	RETIREMENT	3,482	3,915	2,469	3,400
52600	WORKERS' COMPENSATION	35			
52700	TRAINING AND TUITION	90	175	230	200
52710	EMPLOYEE RECRUITMENT/RETENTION	229	461	576	500
53400	COMPUTER SUPPORT/MAINT	90	956	4	1,000
53500	COMMISSION ON CARTS	4,658	4,929	7,474	5,500
53510	COMMISSION ON LIQUOR	7,253	7,619	3,606	8,000
53520	CONTRACT SERVICES	25,626	25,740	22,647	28,000
53530	COMMISSION ON GREEN FEES	3,310	3,218	6,470	4,200
53540	COMMISSION ON PASSES	631	885	2,700	2,500
54310	BUILDING MAINTENANCE	1,994	5,066	113	3,500
54320	EQUIPMENT MAINTENANCE	8,286	11,850	8,971	8,000
54330	VEHICLE MAINTENANCE		923	195	500
54350	GOLF CART/COURSE MAINT	1,452	6,284	7,423	7,500
54490	IRRIGATION MAINTENANCE	2,411	2,582	2,387	2,500
54520	EQUIPMENT RENTAL/PURCHASE	785	5,040	300	2,000
55200	INSURANCE	4,175	2,975	3,378	3,400
55400	ADVERTISING AND PROMOTION	599	1,402		
55900	MISCELLANEOUS				200
55920	MISC FEES	25	265	692	750
56010	SUPPLIES	2,099	2,200	2,297	2,000
56020	OFFICE SUPPLIES	19		9	50
56050	FUEL	5,885	5,831	4,146	7,500
56060	CHEMICALS	12,300	12,000	8,048	12,000
56070	FERTILIZER	6,000	3,861	2,957	6,000
56080	PLANTS SOD SEED FLOWERS	1,200	1,133		500
56110	PRO-SHOP SUPPLIES	784	666	166	750
56190	PERSONAL PROTECTIVE SUPP	24			500
56210	NATURAL GAS	1,827	826	974	2,000
56220	ELECTRICITY	8,382	9,566	10,896	10,000
56230	WATER AND SEWER	2,857	2,589	523	4,000
56240	TELEPHONE	292	283	329	450
56650	MEMBERSHIP DUES	150	300		300
56690	SALES TAX REMITTANCE	10,985	11,412	11,746	12,000
57200	CAPITAL-LAND & BUILDINGS				145,000
57510	CAPITAL-EQUIPMENT			52,890	
57950	DEPRECIATION		23,571		
TOTAL APPROPRIATIONS		218,152	275,969	263,856	401,010
NET OF REVENUES/APPROPRIATIONS - 155 - VAN BERG GOLF		(56,541)	(93,849)	(26,958)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 156 - QUAIL RUN GOLF COURSE					
ESTIMATED REVENUES					
41320	CITY & STATE SALES TAX	21,248	27,904	29,078	30,000
41340	SALES TAX FROM GOLF PRO	4,545	7,836	9,333	5,000
44710	CART RENTALS	92,400	122,581	128,227	120,000
44711	PULL CART RENTALS			616	
44715	GREEN FEES	111,628	155,885	149,617	150,000
44716	PUNCH CARDS	20,011	9,052	14,831	20,000
44717	PASSES	79,514	111,387	122,403	122,500
44740	CONCESSIONS	1,781	3,721	439	5,000
44741	DRIVING RANGE	3,832	4,036	258	5,000
44742	LIQUOR REVENUE	33,911	72,215	78,072	55,000
44745	PRO SHOP REVENUE			31,871	50,000
48000	MISCELLANEOUS REVENUE	208,622	418	446	500
48100	REFUNDS		50		
49100	TRANSFERS IN	422,797	44,058	83,432	216,890
TOTAL ESTIMATED REVENUES		1,000,289	559,143	648,623	779,890
APPROPRIATIONS					
51100	SALARIES AND WAGES	102,334	221,458	157,222	185,270
51200	OVERTIME	2,378	1,626	520	490
51300	TEMPORARY AND SEASONAL	54,936	57,006	52,207	56,220
52100	SOCIAL SECURITY	14,085	16,059	15,511	18,520
52200	GROUP INSURANCE	33,443	38,114	40,874	46,240
52300	RETIREMENT	8,286	9,545	8,227	11,150
52500	UNEMPLOYMENT	(1,180)			
52600	WORKERS' COMPENSATION	1,029	1,595	(344)	2,000
52700	TRAINING AND TUITION	339	890	570	1,000
52710	EMPLOYEE RECRUITMENT/RETENTION	764	2,431	969	1,500
53200	PROFESSIONAL SERVICES	125		686	500
53400	COMPUTER SUPPORT/MAINT	5,608	8,432	4,962	10,000
53500	COMMISSION ON CARTS	9,240	12,258	19,122	12,000
53510	COMMISSION ON LIQUOR	18,575	32,806	35,983	20,000
53520	CONTRACT SERVICES	51,930	52,236	45,973	60,000
53530	COMMISSION ON GREEN FEES	5,924	7,422	14,027	8,000
53540	COMMISSION ON PASSES	3,578	5,012	15,300	15,000
54310	BUILDING MAINTENANCE	10,222	4,987	12,457	6,000
54320	EQUIPMENT MAINTENANCE	28,626	27,550	31,392	30,000
54330	VEHICLE MAINTENANCE	30	591	826	1,000
54350	GOLF CART/COURSE MAINT	18,969	11,777	15,176	14,000
54490	IRRIGATION MAINTENANCE	15,176	13,841	13,541	20,000
54510	BUILDING RENTAL/LEASE	1	1	1	
54520	EQUIPMENT RENTAL/PURCHASE	1,605	10,650	6,765	2,500
55200	INSURANCE	11,460	18,074	6,692	8,000
55400	ADVERTISING AND PROMOTION	2,839	4,266	3,332	5,000
55900	MISCELLANEOUS				500
55920	MISC FEES	13,666	16,410	45,859	15,000
56010	SUPPLIES	6,787	6,167	7,211	6,500
56020	OFFICE SUPPLIES	79	151	172	250
56040	POSTAGE AND FREIGHT	6			
56050	FUEL	12,358	23,001	12,689	25,000
56060	CHEMICALS	24,241	33,395	31,712	35,000
56070	FERTILIZER	10,730	8,463	11,339	10,000
56080	PLANTS SOD SEED FLOWERS	3,841	4,338	2,975	3,500
56110	PRO-SHOP SUPPLIES	2,745	3,942	3,917	3,500
56190	PERSONAL PROTECTIVE SUPP	130	86	34	500
56210	NATURAL GAS	1,168	3,223	3,232	4,000
56220	ELECTRICITY	19,849	33,979	13,001	34,000
56230	WATER AND SEWER	4,947	1,704	1,417	3,000
56240	TELEPHONE	1,476	1,808	2,525	3,000
56250	REFUSE	50	197	9	250
56650	MEMBERSHIP DUES	1,476	1,848	933	1,500
56690	SALES TAX REMITTANCE	25,540	34,711	36,460	30,000
57200	CAPITAL-LAND & BUILDINGS	165,758		179,656	
57300	CAPITAL-NEW CONSTRUCTION	9,784			
57510	CAPITAL-EQUIPMENT				70,000
57950	DEPRECIATION		186,162		
TOTAL APPROPRIATIONS		704,953	918,212	855,132	779,890
NET OF REVENUES/APPROPRIATIONS - 156 - QUAIL RUN GOLF		295,336	(359,069)	(206,509)	
ESTIMATED REVENUES - FUND 100		20,877,525	35,787,889	25,303,392	37,523,785
APPROPRIATIONS - FUND 100		18,401,505	20,284,401	28,224,853	36,554,050
NET OF REVENUES/APPROPRIATIONS - FUND 100		2,476,020	15,503,488	(2,921,461)	969,735
BEGINNING FUND BALANCE		47,541,753	9,925,223	68,177,731	65,256,270
FUND BALANCE ADJUSTMENTS		(40,092,555)	42,749,022		

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
	ENDING FUND BALANCE	9,925,218	68,177,733	65,256,270	66,226,005

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 160 - PLATTE CO LIBRARY SERVICE					
ESTIMATED REVENUES					
43910	COUNTY BOOKMOBILE CONT	145,761			
46100	INTEREST	679	472	2,007	
48000	MISCELLANEOUS REVENUE	539			
49210	LAND OR PROPERTY SALES		12,808		
TOTAL ESTIMATED REVENUES		146,979	13,280	2,007	
APPROPRIATIONS					
51100	SALARIES AND WAGES	37,490			
52100	SOCIAL SECURITY	3,110			
52200	GROUP INSURANCE	6,863			
52300	RETIREMENT	2,408			
52600	WORKERS' COMPENSATION	916			
52700	TRAINING AND TUITION	73			
54320	EQUIPMENT MAINTENANCE	540			
54330	VEHICLE MAINTENANCE	2,697			
55200	INSURANCE	564			
55900	MISCELLANEOUS	548			
56050	FUEL	1,213			
56240	TELEPHONE	373			
56410	BOOKS AND PUBLICATIONS	2,213			
57950	DEPRECIATION		122		
58100	TRANSFERS OUT	58,000			
TOTAL APPROPRIATIONS		117,008	122		
NET OF REVENUES/APPROPRIATIONS - 160 - PLATTE CO LIBF		29,971	13,158	2,007	
ESTIMATED REVENUES - FUND 160		146,979	13,280	2,007	
APPROPRIATIONS - FUND 160		117,008	122		
NET OF REVENUES/APPROPRIATIONS - FUND 160		29,971	13,158	2,007	
BEGINNING FUND BALANCE		54,989	79,258	93,161	95,168
FUND BALANCE ADJUSTMENTS		(5,702)	745		
ENDING FUND BALANCE		79,258	93,161	95,168	95,168

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 175 - ARP ACT FUNDS					
ESTIMATED REVENUES					
46100	INTEREST		13,250	90,369	
	TOTAL ESTIMATED REVENUES		13,250	90,369	
APPROPRIATIONS					
58100	TRANSFERS OUT			2,570,043	600,000
	TOTAL APPROPRIATIONS			2,570,043	600,000
NET OF REVENUES/APPROPRIATIONS - 175 - ARP ACT FUNDS			13,250	(2,479,674)	(600,000)
ESTIMATED REVENUES - FUND 175			13,250	90,369	
APPROPRIATIONS - FUND 175				2,570,043	600,000
NET OF REVENUES/APPROPRIATIONS - FUND 175			13,250	(2,479,674)	(600,000)
	BEGINNING FUND BALANCE			13,251	(2,466,423)
	ENDING FUND BALANCE		13,250	(2,466,423)	(3,066,423)

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 189 - PERPETUAL CARE					
ESTIMATED REVENUES					
46100	INTEREST	775	413	1,735	
TOTAL ESTIMATED REVENUES		775	413	1,735	
NET OF REVENUES/APPROPRIATIONS - 189 - PERPETUAL CARE		775	413	1,735	
ESTIMATED REVENUES - FUND 189					
APPROPRIATIONS - FUND 189					
NET OF REVENUES/APPROPRIATIONS - FUND 189		775	413	1,735	
	BEGINNING FUND BALANCE	78,822	79,597	80,011	81,746
	ENDING FUND BALANCE	79,597	80,010	81,746	81,746

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 200 - STREETS					
ESTIMATED REVENUES					
42136	OTHER PERMITS	25			
43102	FEDERAL GRANTS	2,775,211	3,209,298	51,576	
43103	CDBG GRANTS	43,816			
43540	MOTOR VEHICLE FUEL TAX	2,946,274	2,982,600	2,660,441	3,394,407
43550	MOTOR VEHICLE FEES	200,559	216,061	220,301	220,000
43560	NEBR FED FUNDS PURCHASE	462,666	476,738	601,174	598,720
43710	LOCAL GRANTS			50,000	
44150	FUEL	63,446	97,722	65,565	87,400
45330	CONCRETE CUTS			38	
45510	SPECIAL ASSESS PRINCIPAL	512,071	513,336	386,096	25,000
45515	SPECIAL ASSESS INTEREST	10,783	12,703	20,038	9,100
46100	INTEREST	13,797	23,503	48,050	60,000
48000	MISCELLANEOUS REVENUE	73,511	27,597	3,494	30,000
48100	REFUNDS	20,607	15,542	2,289	1,250
48200	MAINTENANCE REVENUE	19,639			500
49100	TRANSFERS IN	8,980,898	4,291,820	3,524,392	1,855,000
49210	LAND OR PROPERTY SALES	63,744	2,400	24,759	
TOTAL ESTIMATED REVENUES		16,187,047	11,869,320	7,658,213	6,281,377
APPROPRIATIONS					
51100	SALARIES AND WAGES	1,018,627	1,175,901	1,049,989	1,220,420
51200	OVERTIME	8,343	1,816	10,002	12,180
51300	TEMPORARY AND SEASONAL	6,745	5,712	3,822	3,660
52100	SOCIAL SECURITY	83,395	86,449	77,415	94,580
52200	GROUP INSURANCE	403,209	352,839	287,989	327,700
52300	RETIREMENT	67,542	71,714	53,072	73,960
52500	UNEMPLOYMENT				1,000
52600	WORKERS' COMPENSATION	27,054	28,664	7,075	12,500
52700	TRAINING AND TUITION	1,026	1,866	4,632	2,500
52710	EMPLOYEE RECRUITMENT/RETENTION	3,871	5,488	2,556	3,000
52800	UNIFORMS	15,496	14,131	10,137	13,500
53100	ENGINEERING SERVICES	17,850	241		
53200	PROFESSIONAL SERVICES	15,852	9,755	1,267	3,000
53400	COMPUTER SUPPORT/MAINT	13,095	20,568	21,744	18,000
54310	BUILDING MAINTENANCE	193,892	186,842	147,962	174,720
54320	EQUIPMENT MAINTENANCE	71,876	77,693	59,540	75,000
54330	VEHICLE MAINTENANCE	28,148	14,517	10,238	25,000
54450	STREET MAINTENANCE	86,231	88,984	43,357	70,000
54460	LAND MAINTENANCE	6,126	14,012	1,522	30,000
54520	EQUIPMENT RENTAL/PURCHASE	35,436		2,553	16,000
55200	INSURANCE	23,331	27,918	61,581	62,000
55210	CLAIMS AND SETTLEMENTS	44,895	6,580	1,000	3,000
55900	MISCELLANEOUS	9,237			500
55930	REFUNDS	151	108	31	
56010	SUPPLIES	127,276	100,612	65,485	120,000
56020	OFFICE SUPPLIES	433	2,065	449	1,250
56040	POSTAGE AND FREIGHT	2	27	96	100
56050	FUEL	129,992	171,069	124,145	140,000
56090	SMALL TOOLS	1,730	2,631	894	2,250
56120	TRAFFIC SIGNS	25,759	30,752	21,011	30,000
56130	SUPPLIES FOR RESALE	7,868			
56190	PERSONAL PROTECTIVE SUPP	2,098	2,475	1,054	3,000
56210	NATURAL GAS	7,269	13,778	10,170	12,000
56220	ELECTRICITY	390,737	399,129	297,412	395,000
56230	WATER AND SEWER	2,241	1,555	1,899	2,000
56240	TELEPHONE	2,850	2,343	1,984	2,500
56250	REFUSE	17,030	19,021	6,075	22,500
56650	MEMBERSHIP DUES	60	487		500
57200	CAPITAL-LAND & BUILDINGS	123,951		1,629,151	975,000
57300	CAPITAL-NEW CONSTRUCTION	6,845,496		5,497,871	4,263,123
57510	CAPITAL-EQUIPMENT			367,845	80,000
57520	CAPITAL-VEHICLES			51,923	50,000
57950	DEPRECIATION		2,653,934		
57990	LOSS ON DISPOSITION		41,339		
TOTAL APPROPRIATIONS		9,866,220	5,633,015	9,934,948	8,341,443
NET OF REVENUES/APPROPRIATIONS - 200 - STREETS		6,320,827	6,236,305	(2,276,735)	(2,060,066)

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 202 - MECHANICS SHOP					
ESTIMATED REVENUES					
48200	MAINTENANCE REVENUE		49,998	30,735	60,000
TOTAL ESTIMATED REVENUES			49,998	30,735	60,000
APPROPRIATIONS					
51100	SALARIES AND WAGES		54,896	56,687	65,750
52100	SOCIAL SECURITY		4,512	4,289	5,030
52200	GROUP INSURANCE		8,725	8,438	9,600
52300	RETIREMENT		3,585	2,896	3,950
52700	TRAINING AND TUITION			1,356	1,500
52800	UNIFORMS		819	1,414	2,000
53400	COMPUTER SUPPORT/MAINT		7,256	3,680	4,000
56010	SUPPLIES		4,317	1,887	2,500
56090	SMALL TOOLS		3,696	3,615	5,000
56130	SUPPLIES FOR RESALE		43,784	37,327	33,550
TOTAL APPROPRIATIONS			131,590	121,589	132,880
NET OF REVENUES/APPROPRIATIONS - 202 - MECHANICS SHOP			(81,592)	(90,854)	(72,880)
ESTIMATED REVENUES - FUND 200		16,187,047	11,919,318	7,688,948	6,341,377
APPROPRIATIONS - FUND 200		9,866,220	5,764,605	10,056,537	8,474,323
NET OF REVENUES/APPROPRIATIONS - FUND 200		6,320,827	6,154,713	(2,367,589)	(2,132,946)
BEGINNING FUND BALANCE		66,388,591	5,531,966	85,892,667	83,525,078
FUND BALANCE ADJUSTMENTS		(67,177,455)	74,205,986		
ENDING FUND BALANCE		5,531,963	85,892,665	83,525,078	81,392,132

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 205 - AIRPORT					
ESTIMATED REVENUES					
43102	FEDERAL GRANTS	234,859	32,000	16,619	351,000
44125	RECORDING FEES	25			
44150	FUEL	9,103	7,892	5,754	9,000
45310	BUILDING RENTALS	68,599	94,238	83,765	90,000
45315	AIRPORT FBO RENT	21,816	21,816	21,090	24,000
45325	LAND RENTALS	47,533	45,021	46,307	47,540
45327	AIRPORT LEASED LAND	12,346	13,219	14,089	14,090
46100	INTEREST	8,388	4,616	19,842	21,000
48000	MISCELLANEOUS REVENUE	13,000	1,331	7,588	
48100	REFUNDS	53			
49100	TRANSFERS IN	161,725	185,097	212,727	708,000
49210	LAND OR PROPERTY SALES			800	
TOTAL ESTIMATED REVENUES		577,447	405,230	428,581	1,264,630
APPROPRIATIONS					
51100	SALARIES AND WAGES	104,441	152,596	109,879	128,400
51200	OVERTIME	2,451	647	518	640
51300	TEMPORARY AND SEASONAL	6,183	4,191	363	450
52100	SOCIAL SECURITY	8,790	10,875	7,915	9,910
52200	GROUP INSURANCE	49,318	44,575	27,163	31,200
52300	RETIREMENT	7,068	8,710	4,742	7,750
52600	WORKERS' COMPENSATION	1,960	1,810	647	2,000
52700	TRAINING AND TUITION	1,196	1,733	450	2,000
52710	EMPLOYEE RECRUITMENT/RETENTION	244	2,637	284	500
53200	PROFESSIONAL SERVICES				500
53400	COMPUTER SUPPORT/MAINT			2,201	
53520	CONTRACT SERVICES	2,520	2,455	2,096	5,000
54310	BUILDING MAINTENANCE	3,477	3,992	600	4,000
54320	EQUIPMENT MAINTENANCE	14,864	11,001	7,382	14,000
54330	VEHICLE MAINTENANCE	9,531	4,507	1,502	5,540
54440	RUNWAY MAINTENANCE	38,477	2,625	88	25,000
54470	FSS BUILDING MAINTENANCE	1,002	1,962	383	2,000
54480	HANGAR MAINTENANCE	7,180	5,478	2,196	7,000
54520	EQUIPMENT RENTAL/PURCHASE		92	38	500
55200	INSURANCE	14,180	17,638	25,364	26,000
55210	CLAIMS AND SETTLEMENTS			7,061	
55400	ADVERTISING AND PROMOTION	450	604	249	2,000
55900	MISCELLANEOUS	459	396		100
55930	REFUNDS		100	516	
56010	SUPPLIES	5,552	4,862	1,463	8,000
56020	OFFICE SUPPLIES	295	776	208	480
56030	CLEANING SUPPLIES/SERVICE	5,788	6,543	3,701	7,000
56040	POSTAGE AND FREIGHT	9	9		120
56050	FUEL	5,918	6,467	2,864	8,590
56070	FERTILIZER	552	1,700	941	2,000
56090	SMALL TOOLS	539	109	272	3,500
56190	PERSONAL PROTECTIVE SUPP		117	289	1,000
56210	NATURAL GAS	974			
56220	ELECTRICITY	13,082	11,688	11,905	15,000
56230	WATER AND SEWER	359	301	265	1,000
56240	TELEPHONE	2,326	2,390	989	2,110
56250	REFUSE	213	61	66	500
56260	UTILITIES - FSS BUILDING	9,893	9,534	3,944	8,500
56650	MEMBERSHIP DUES			150	320
57200	CAPITAL-LAND & BUILDINGS	46,834		108,180	2,100,000
57300	CAPITAL-NEW CONSTRUCTION	6,097			
57510	CAPITAL-EQUIPMENT				158,000
57520	CAPITAL-VEHICLES				35,000
57950	DEPRECIATION	(1)	233,922		
TOTAL APPROPRIATIONS		372,221	557,103	336,874	2,625,610
NET OF REVENUES/APPROPRIATIONS - 205 - AIRPORT		205,226	(151,873)	91,707	(1,360,980)
ESTIMATED REVENUES - FUND 205		577,447	405,230	428,581	1,264,630
APPROPRIATIONS - FUND 205		372,221	557,103	336,874	2,625,610
NET OF REVENUES/APPROPRIATIONS - FUND 205		205,226	(151,873)	91,707	(1,360,980)
BEGINNING FUND BALANCE		6,887,398	7,092,625	6,736,921	6,828,628
FUND BALANCE ADJUSTMENTS			(203,832)		
ENDING FUND BALANCE		7,092,624	6,736,920	6,828,628	5,467,648

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 210 - SALES TAX					
ESTIMATED REVENUES					
41330	CITY SALES TAX FROM STATE	5,828,037	6,307,402	5,098,207	6,041,667
46100	INTEREST	88,884	51,554	186,425	200,000
49100	TRANSFERS IN	4,679			
	TOTAL ESTIMATED REVENUES	<u>5,921,600</u>	<u>6,358,956</u>	<u>5,284,632</u>	<u>6,241,667</u>
APPROPRIATIONS					
58100	TRANSFERS OUT	4,102,889	7,507,338	4,997,593	10,622,901
	TOTAL APPROPRIATIONS	<u>4,102,889</u>	<u>7,507,338</u>	<u>4,997,593</u>	<u>10,622,901</u>
NET OF REVENUES/APPROPRIATIONS - 210 - SALES TAX		<u>1,818,711</u>	<u>(1,148,382)</u>	<u>287,039</u>	<u>(4,381,234)</u>
ESTIMATED REVENUES - FUND 210		5,921,600	6,358,956	5,284,632	6,241,667
APPROPRIATIONS - FUND 210		4,102,889	7,507,338	4,997,593	10,622,901
NET OF REVENUES/APPROPRIATIONS - FUND 210		1,818,711	(1,148,382)	287,039	(4,381,234)
	BEGINNING FUND BALANCE	7,848,145	10,604,834	9,456,452	9,743,491
	FUND BALANCE ADJUSTMENTS	937,978			
	ENDING FUND BALANCE	10,604,834	9,456,452	9,743,491	5,362,257

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 211 - 1/2 CENT SALES TAX					
ESTIMATED REVENUES					
41330	CITY SALES TAX FROM STATE	2,631,810	2,868,550	2,344,313	2,783,333
46100	INTEREST	29,801	58,507	92,892	
49310	BOND PROCEEDS	9,430,000	8,177		
	TOTAL ESTIMATED REVENUES	12,091,611	2,935,234	2,437,205	2,783,333
APPROPRIATIONS					
52600	WORKERS' COMPENSATION	305			
57550	CAPITAL-CAPITAL IMPROVE	513,353			
58100	TRANSFERS OUT	2,479,183	12,200,005	3,382,305	
59010	PRINCIPAL				660,000
59020	INTEREST AND FISCAL FEES	606,578	617,214	584,037	552,140
	TOTAL APPROPRIATIONS	3,599,419	12,817,219	3,966,342	1,212,140
NET OF REVENUES/APPROPRIATIONS - 211 - 1/2 CENT SALES		8,492,192	(9,881,985)	(1,529,137)	1,571,193
ESTIMATED REVENUES - FUND 211		12,091,611	2,935,234	2,437,205	2,783,333
APPROPRIATIONS - FUND 211		3,599,419	12,817,219	3,966,342	1,212,140
NET OF REVENUES/APPROPRIATIONS - FUND 211		8,492,192	(9,881,985)	(1,529,137)	1,571,193
BEGINNING FUND BALANCE		(9,673,458)	14,145,578	(20,125,722)	(21,654,859)
FUND BALANCE ADJUSTMENTS		15,326,844	(24,389,315)		
ENDING FUND BALANCE		14,145,578	(20,125,722)	(21,654,859)	(20,083,666)

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 220 - E911					
ESTIMATED REVENUES					
41810	E911 TELEPHONE SURCHARGE	92,794	93,842	75,000	95,000
43410	STATE GRANTS			33,310	
43915	COUNTY REIMBURSEMENTS	1,291,768	1,427,480	1,125,077	2,252,441
46100	INTEREST	1,629	2,034	6,548	1,000
48000	MISCELLANEOUS REVENUE	285,765	38,654	233	12,620
	TOTAL ESTIMATED REVENUES	1,671,956	1,562,010	1,240,168	2,361,061
APPROPRIATIONS					
51100	SALARIES AND WAGES	655,050	775,343	718,447	967,741
51200	OVERTIME	62,607	85,017	85,506	80,000
51300	TEMPORARY AND SEASONAL	1,431			
52100	SOCIAL SECURITY	65,149	70,440	64,023	85,313
52200	GROUP INSURANCE	223,577	198,938	115,379	321,760
52300	RETIREMENT	51,561	57,652	41,447	66,913
52600	WORKERS' COMPENSATION	489			560
52700	TRAINING AND TUITION	9,373	13,818	11,857	19,000
52710	EMPLOYEE RECRUITMENT/RETENTION	5,775	5,232	2,825	6,500
52800	UNIFORMS	501	460	405	1,250
53200	PROFESSIONAL SERVICES	86	940	724	9,312
53400	COMPUTER SUPPORT/MAINT	9,147	17,094	7,069	17,700
54310	BUILDING MAINTENANCE	8	468	3	6,500
54320	EQUIPMENT MAINTENANCE	703	2,414	1,078	7,254
54380	MAINTENANCE AGREEMENTS	91,946	101,377	42,026	142,585
55200	INSURANCE	2,640	2,808	3,186	3,000
55900	MISCELLANEOUS	699	2,312	1,425	2,500
55950	COVID-19 EXPENSES	18			
56010	SUPPLIES	2,763	2,348	2,377	7,000
56020	OFFICE SUPPLIES	1,188	3,480	5,006	3,000
56030	CLEANING SUPPLIES/SERVICE	9,884	8,845	4,425	5,500
56040	POSTAGE AND FREIGHT	89	101	155	500
56050	FUEL			172	1,000
56190	PERSONAL PROTECTIVE SUPP	68			1,000
56220	ELECTRICITY	6,758	6,672	5,137	8,600
56230	WATER AND SEWER	668	628	557	700
56240	TELEPHONE	26,729	29,757	33,303	42,043
56250	REFUSE	510	510	404	510
56650	MEMBERSHIP DUES	409	321	195	1,205
56690	SALES TAX REMITTANCE	10	19	16	20
57510	CAPITAL-EQUIPMENT	(92,928)		311,015	837,500
57950	DEPRECIATION	10,707	281,691		
	TOTAL APPROPRIATIONS	1,147,615	1,668,685	1,458,162	2,646,466
NET OF REVENUES/APPROPRIATIONS - 220 - E911		524,341	(106,675)	(217,994)	(285,405)
ESTIMATED REVENUES - FUND 220		1,671,956	1,562,010	1,240,168	2,361,061
APPROPRIATIONS - FUND 220		1,147,615	1,668,685	1,458,162	2,646,466
NET OF REVENUES/APPROPRIATIONS - FUND 220		524,341	(106,675)	(217,994)	(285,405)
BEGINNING FUND BALANCE		1,829,412	366,204	1,901,794	1,683,800
FUND BALANCE ADJUSTMENTS		(1,987,552)	1,642,264		
ENDING FUND BALANCE		366,201	1,901,793	1,683,800	1,398,395

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ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 221 - WIRELESS E911					
ESTIMATED REVENUES					
43410	STATE GRANTS	100,309	65,161	79,147	69,558
43915	COUNTY REIMBURSEMENTS	232,851			
46100	INTEREST	471	1,044	4,336	
TOTAL ESTIMATED REVENUES		333,631	66,205	83,483	69,558
APPROPRIATIONS					
51100	SALARIES AND WAGES	48,012	18,227	57,776	67,190
51200	OVERTIME	7,984			
52100	SOCIAL SECURITY			193	
52200	GROUP INSURANCE			350	
52300	RETIREMENT			155	
52700	TRAINING AND TUITION	212			
53200	PROFESSIONAL SERVICES	427	79		
54380	MAINTENANCE AGREEMENTS	16,740	31,790		
56240	TELEPHONE	9,926	6,629		
57510	CAPITAL-EQUIPMENT		29,932		
TOTAL APPROPRIATIONS		83,301	86,657	58,474	67,190
NET OF REVENUES/APPROPRIATIONS - 221 - WIRELESS E911		250,330	(20,452)	25,009	2,368
ESTIMATED REVENUES - FUND 221		333,631	66,205	83,483	69,558
APPROPRIATIONS - FUND 221		83,301	86,657	58,474	67,190
NET OF REVENUES/APPROPRIATIONS - FUND 221		250,330	(20,452)	25,009	2,368
BEGINNING FUND BALANCE		(44,986)	205,344	184,892	209,901
ENDING FUND BALANCE		205,344	184,892	209,901	212,269

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ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 225 - EC-911 EQUIPMENT SHARING					
ESTIMATED REVENUES					
43410	STATE GRANTS	18,648	15,540	1,554	24,613
TOTAL ESTIMATED REVENUES		18,648	15,540	1,554	24,613
APPROPRIATIONS					
54320	EQUIPMENT MAINTENANCE	109,591			
54380	MAINTENANCE AGREEMENTS	5,000	5,000		5,965
56240	TELEPHONE	18,648	18,648	14,819	18,648
57510	CAPITAL-EQUIPMENT			258,770	
57950	DEPRECIATION	(10,706)	28,570		
TOTAL APPROPRIATIONS		122,533	52,218	273,589	24,613
NET OF REVENUES/APPROPRIATIONS - 225 - EC-911 EQUIPME		(103,885)	(36,678)	(272,035)	
ESTIMATED REVENUES - FUND 225		18,648	15,540	1,554	24,613
APPROPRIATIONS - FUND 225		122,533	52,218	273,589	24,613
NET OF REVENUES/APPROPRIATIONS - FUND 225		(103,885)	(36,678)	(272,035)	
BEGINNING FUND BALANCE		199,240	(108,317)	11,029	(261,006)
FUND BALANCE ADJUSTMENTS		(203,672)	156,024		
ENDING FUND BALANCE		(108,317)	11,029	(261,006)	(261,006)

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ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 240 - HOUSING REHAB & LOANS					
ESTIMATED REVENUES					
43410	STATE GRANTS				500,000
44126	HOUSING FEES	1,434	1,434	956	
45512	LOAN REPAYMENTS	30,000		1,035	30,000
46100	INTEREST	985	319	1,503	1,500
	TOTAL ESTIMATED REVENUES	32,419	1,753	3,494	531,500
APPROPRIATIONS					
56780	HOUSING LOANS & ADMIN	518	549	3,886	580,000
	TOTAL APPROPRIATIONS	518	549	3,886	580,000
NET OF REVENUES/APPROPRIATIONS - 240 - HOUSING REHAB		31,901	1,204	(392)	(48,500)

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 243 - CDBG REVOLVING REHAB LOAN					
ESTIMATED REVENUES					
45512	LOAN REPAYMENTS	10		41,295	1,730
TOTAL ESTIMATED REVENUES		10		41,295	1,730
APPROPRIATIONS					
56780	HOUSING LOANS & ADMIN	4,956	493	4,475	1,730
TOTAL APPROPRIATIONS		4,956	493	4,475	1,730
NET OF REVENUES/APPROPRIATIONS - 243 - CDBG REVOLVING		(4,946)	(493)	36,820	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 244 - CDBG DPA LOANS (NENEDD)					
ESTIMATED REVENUES					
45512	LOAN REPAYMENTS				2,500
	TOTAL ESTIMATED REVENUES				2,500
APPROPRIATIONS					
56780	HOUSING LOANS & ADMIN	503	788	564	2,500
	TOTAL APPROPRIATIONS	503	788	564	2,500
NET OF REVENUES/APPROPRIATIONS - 244 - CDBG DPA LOANS		(503)	(788)	(564)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 245 - CDBG GRANTS					
ESTIMATED REVENUES					
43103	CDBG GRANTS	167,133	114,895	54,475	750,000
48000	MISCELLANEOUS REVENUE	32,520			
	TOTAL ESTIMATED REVENUES	199,653	114,895	54,475	750,000
APPROPRIATIONS					
56780	HOUSING LOANS & ADMIN	216,843	50,413	70,960	750,000
	TOTAL APPROPRIATIONS	216,843	50,413	70,960	750,000
NET OF REVENUES/APPROPRIATIONS - 245 - CDBG GRANTS		(17,190)	64,482	(16,485)	

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ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 246 - PACE PROGRAM					
ESTIMATED REVENUES					
43104	PACE PROJECT FEES	250	500	500	500
TOTAL ESTIMATED REVENUES		250	500	500	500
NET OF REVENUES/APPROPRIATIONS - 246 - PACE PROGRAM		250	500	500	500
ESTIMATED REVENUES - FUND 240					
APPROPRIATIONS - FUND 240		232,332	117,148	99,764	1,286,230
NET OF REVENUES/APPROPRIATIONS - FUND 240		222,820	52,243	79,885	1,334,230
		9,512	64,905	19,879	(48,000)
BEGINNING FUND BALANCE		57,670	67,181	663,792	683,671
FUND BALANCE ADJUSTMENTS			531,706		
ENDING FUND BALANCE		67,182	663,792	683,671	635,671

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 250 - ECONOMIC DEVL REUSE					
ESTIMATED REVENUES					
43103	CDBG GRANTS	1,379	200,000		
TOTAL ESTIMATED REVENUES		1,379	200,000		
APPROPRIATIONS					
56720	REUSE LOANS/GRANTS		200,000		
56750	ECON DEVL LOAN & ADMIN	669			
TOTAL APPROPRIATIONS		669	200,000		
NET OF REVENUES/APPROPRIATIONS - 250 - ECONOMIC DEVL		710			
ESTIMATED REVENUES - FUND 250		1,379	200,000		
APPROPRIATIONS - FUND 250		669	200,000		
NET OF REVENUES/APPROPRIATIONS - FUND 250		710			
BEGINNING FUND BALANCE		(710)			
ENDING FUND BALANCE					

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 260 - PROGRESS AND JOBS GROWTH					
ESTIMATED REVENUES					
41330	CITY SALES TAX FROM STATE	434,948	434,820	425,000	425,000
45512	LOAN REPAYMENTS	68,329		89,730	
46100	INTEREST	20,025	11,254	39,622	44,500
48000	MISCELLANEOUS REVENUE			30,000	
	TOTAL ESTIMATED REVENUES	523,302	446,074	584,352	469,500
APPROPRIATIONS					
56760	ECONOMIC DEVELOPMENT PLAN	856,000	85,000	600,000	
59999	BAD DEBT EXPENSE	90,075			
	TOTAL APPROPRIATIONS	946,075	85,000	600,000	
NET OF REVENUES/APPROPRIATIONS - 260 - PROGRESS AND JOBS GROWTH		(422,773)	361,074	(15,648)	469,500
ESTIMATED REVENUES - FUND 260		523,302	446,074	584,352	469,500
APPROPRIATIONS - FUND 260		946,075	85,000	600,000	
NET OF REVENUES/APPROPRIATIONS - FUND 260		(422,773)	361,074	(15,648)	469,500
	BEGINNING FUND BALANCE	1,583,482	1,447,544	2,625,446	2,609,798
	FUND BALANCE ADJUSTMENTS	286,834	816,828		
	ENDING FUND BALANCE	1,447,543	2,625,446	2,609,798	3,079,298

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 270 - KENO					
ESTIMATED REVENUES					
41830	KENO	601,090	714,112	758,809	765,000
46100	INTEREST	8,100	5,462	14,385	20,000
TOTAL ESTIMATED REVENUES		609,190	719,574	773,194	785,000
APPROPRIATIONS					
55900	MISCELLANEOUS		100		
58100	TRANSFERS OUT	594,410	580,000	675,825	837,740
TOTAL APPROPRIATIONS		594,410	580,100	675,825	837,740
NET OF REVENUES/APPROPRIATIONS - 270 - KENO		14,780	139,474	97,369	(52,740)
ESTIMATED REVENUES - FUND 270		609,190	719,574	773,194	785,000
APPROPRIATIONS - FUND 270		594,410	580,100	675,825	837,740
NET OF REVENUES/APPROPRIATIONS - FUND 270		14,780	139,474	97,369	(52,740)
BEGINNING FUND BALANCE		798,539	813,319	952,793	1,050,162
ENDING FUND BALANCE		813,319	952,793	1,050,162	997,422

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 417 - TAXES/INTEREST					
ESTIMATED REVENUES					
41100	PROPERTY TAX	502,338	497,291	362,342	501,340
43555	PRO-RATE MOTOR VEHICLE	1,420	1,452	1,112	1,500
43900	IN-LIEU-TAX	23,179	21,828	23,344	23,350
46100	INTEREST	5,763	41,182	32,234	35,000
TOTAL ESTIMATED REVENUES		532,700	561,753	419,032	561,190
APPROPRIATIONS					
58100	TRANSFERS OUT	545,949	500,652	501,336	497,353
TOTAL APPROPRIATIONS		545,949	500,652	501,336	497,353
NET OF REVENUES/APPROPRIATIONS - 417 - TAXES/INTEREST		(13,249)	61,101	(82,304)	63,837

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 451 - FLOOD CONTROL BONDS					
ESTIMATED REVENUES					
49100	TRANSFERS IN	495,943	500,652	501,336	497,353
TOTAL ESTIMATED REVENUES		495,943	500,652	501,336	497,353
APPROPRIATIONS					
55900	MISCELLANEOUS	18,783			
59010	PRINCIPAL				495,000
59020	INTEREST AND FISCAL FEES	7,012	10,652	6,736	2,353
TOTAL APPROPRIATIONS		25,795	10,652	6,736	497,353
NET OF REVENUES/APPROPRIATIONS - 451 - FLOOD CONTROL		470,148	490,000	494,600	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 453 - 2004 VPB/2009 GO REFUND					
ESTIMATED REVENUES					
45510	SPECIAL ASSESS PRINCIPAL	4,737	(354)		
45515	SPECIAL ASSESS INTEREST	5,024			
	TOTAL ESTIMATED REVENUES	9,761	(354)		
NET OF REVENUES/APPROPRIATIONS - 453 - 2004 VPB/2009		9,761	(354)		

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 455 - 2008 VAR PURP BONDS					
ESTIMATED REVENUES					
45510	SPECIAL ASSESS PRINCIPAL	534	354		
45515	SPECIAL ASSESS INTEREST	64	19		
	TOTAL ESTIMATED REVENUES	598	373		
NET OF REVENUES/APPROPRIATIONS - 455 - 2008 VAR PURP		598	373		

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 456 - 2011 VAR PURP BONDS					
ESTIMATED REVENUES					
45510	SPECIAL ASSESS PRINCIPAL	19,016	734	6,096	
45515	SPECIAL ASSESS INTEREST	10,905	787	475	
49100	TRANSFERS IN	50,007			
	TOTAL ESTIMATED REVENUES	<u>79,928</u>	<u>1,521</u>	<u>6,571</u>	
APPROPRIATIONS					
59020	INTEREST AND FISCAL FEES	1,914	1,294		
	TOTAL APPROPRIATIONS	<u>1,914</u>	<u>1,294</u>		
NET OF REVENUES/APPROPRIATIONS - 456 - 2011 VAR PURP		<u>78,014</u>	<u>227</u>	<u>6,571</u>	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 459 - 2021 COPS - CITY HALL					
ESTIMATED REVENUES					
46100	INTEREST			53,052	
49310	BOND PROCEEDS	9,455	37,819		
	TOTAL ESTIMATED REVENUES	<u>9,455</u>	<u>37,819</u>	<u>53,052</u>	
APPROPRIATIONS					
58100	TRANSFERS OUT		4,413,862	873,507	
59010	PRINCIPAL				365,000
59020	INTEREST AND FISCAL FEES	103,623	205,985	206,635	186,750
	TOTAL APPROPRIATIONS	<u>103,623</u>	<u>4,619,847</u>	<u>1,080,142</u>	<u>551,750</u>
NET OF REVENUES/APPROPRIATIONS - 459 - 2021 COPS - CI		(94,168)	(4,582,028)	(1,027,090)	(551,750)

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 460 - GENERAL OBLIGATION HIGHWAY ALLOC BONDS					
ESTIMATED REVENUES					
49100	TRANSFERS IN				60,000
49310	BOND PROCEEDS	13,211,794	33,597		
	TOTAL ESTIMATED REVENUES	13,211,794	33,597		60,000
APPROPRIATIONS					
58100	TRANSFERS OUT	6,600,974			
59010	PRINCIPAL				20,000
59020	INTEREST AND FISCAL FEES	82,639	113,728	185,650	185,350
	TOTAL APPROPRIATIONS	6,683,613	113,728	185,650	205,350
NET OF REVENUES/APPROPRIATIONS - 460 - GENERAL OBLIG		6,528,181	(80,131)	(185,650)	(145,350)
ESTIMATED REVENUES - FUND 400		14,340,179	1,135,361	979,991	1,118,543
APPROPRIATIONS - FUND 400		7,360,894	5,246,173	1,773,864	1,751,806
NET OF REVENUES/APPROPRIATIONS - FUND 400		6,979,285	(4,110,812)	(793,873)	(633,263)
	BEGINNING FUND BALANCE	(1,240,477)	7,884,628	(11,516,514)	(12,310,387)
	FUND BALANCE ADJUSTMENTS	2,145,821	(15,290,332)		
	ENDING FUND BALANCE	7,884,629	(11,516,516)	(12,310,387)	(12,943,650)

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 478 - EKEA LLC TIF					
ESTIMATED REVENUES					
41100	PROPERTY TAX			2,255	2,260
	TOTAL ESTIMATED REVENUES			2,255	2,260
APPROPRIATIONS					
59010	PRINCIPAL			2,255	2,260
	TOTAL APPROPRIATIONS			2,255	2,260
NET OF REVENUES/APPROPRIATIONS - 478 - EKEA LLC TIF					

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 479 - ACE OVERSIZED STORAGE TIF					
ESTIMATED REVENUES					
41100	PROPERTY TAX			567	570
	TOTAL ESTIMATED REVENUES			567	570
APPROPRIATIONS					
59010	PRINCIPAL			567	570
	TOTAL APPROPRIATIONS			567	570
NET OF REVENUES/APPROPRIATIONS - 479 - ACE OVERSIZED					

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 480 - VILLAGE ADD SHOPPING CNTR					
APPROPRIATIONS					
59998	TIF PAYMENTS TO REMIT	95,283			
	TOTAL APPROPRIATIONS	95,283			
NET OF REVENUES/APPROPRIATIONS - 480 - VILLAGE ADD SE		(95,283)			

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 482 - SLUMBERLAND					
ESTIMATED REVENUES					
41100	PROPERTY TAX	11,790	25,117	21,977	25,000
TOTAL ESTIMATED REVENUES		11,790	25,117	21,977	25,000
APPROPRIATIONS					
59010	PRINCIPAL	14,085	14,199	27,060	25,000
TOTAL APPROPRIATIONS		14,085	14,199	27,060	25,000
NET OF REVENUES/APPROPRIATIONS - 482 - SLUMBERLAND		(2,295)	10,918	(5,083)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 483 - RAMADA					
ESTIMATED REVENUES					
41100	PROPERTY TAX	87,410	58,585	31,013	58,000
TOTAL ESTIMATED REVENUES		87,410	58,585	31,013	58,000
APPROPRIATIONS					
59010	PRINCIPAL	46,502	75,748	31,013	58,000
59020	INTEREST AND FISCAL FEES	12,696	11,048		
TOTAL APPROPRIATIONS		59,198	86,796	31,013	58,000
NET OF REVENUES/APPROPRIATIONS - 483 - RAMADA		28,212	(28,211)		

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 484 - HOBBY LOBBY					
ESTIMATED REVENUES					
41100	PROPERTY TAX	31,175	30,659	16,230	32,000
TOTAL ESTIMATED REVENUES		31,175	30,659	16,230	32,000
APPROPRIATIONS					
53200	PROFESSIONAL SERVICES			16,230	
59010	PRINCIPAL	23,557	24,734		22,380
59020	INTEREST AND FISCAL FEES	7,423	6,226	14,463	9,620
TOTAL APPROPRIATIONS		30,980	30,960	30,693	32,000
NET OF REVENUES/APPROPRIATIONS - 484 - HOBBY LOBBY		195	(301)	(14,463)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 485 - WHO DEVEL - APARTMENTS					
ESTIMATED REVENUES					
41100	PROPERTY TAX	8,316	19,501	10,323	20,000
TOTAL ESTIMATED REVENUES		8,316	19,501	10,323	20,000
APPROPRIATIONS					
59010	PRINCIPAL			10,323	
59020	INTEREST AND FISCAL FEES	4,377	14,240	9,199	20,000
TOTAL APPROPRIATIONS		4,377	14,240	19,522	20,000
NET OF REVENUES/APPROPRIATIONS - 485 - WHO DEVEL - AF		3,939	5,261	(9,199)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 486 - WHO DEVELOPMENT - HOTEL					
ESTIMATED REVENUES					
41100	PROPERTY TAX	10,749	13,311	7,017	14,000
TOTAL ESTIMATED REVENUES		10,749	13,311	7,017	14,000
APPROPRIATIONS					
59010	PRINCIPAL	1,158	10,352	7,017	7,000
59020	INTEREST AND FISCAL FEES	4,500	1,771	6,279	7,000
TOTAL APPROPRIATIONS		5,658	12,123	13,296	14,000
NET OF REVENUES/APPROPRIATIONS - 486 - WHO DEVELOPMEN		5,091	1,188	(6,279)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 487 - QUANTUM COLUMBUS, LLC					
ESTIMATED REVENUES					
41100	PROPERTY TAX	42,606	99,918	52,894	52,900
TOTAL ESTIMATED REVENUES		42,606	99,918	52,894	52,900
APPROPRIATIONS					
59010	PRINCIPAL			52,894	52,900
59020	INTEREST AND FISCAL FEES	22,429	72,960	47,134	
TOTAL APPROPRIATIONS		22,429	72,960	100,028	52,900
NET OF REVENUES/APPROPRIATIONS - 487 - QUANTUM COLUME		20,177	26,958	(47,134)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 488 - COLUMBUS LODGING, LLC					
ESTIMATED REVENUES					
41100	PROPERTY TAX	41,659	51,590	27,196	54,000
TOTAL ESTIMATED REVENUES		41,659	51,590	27,196	54,000
APPROPRIATIONS					
59010	PRINCIPAL	4,493	40,120	27,196	27,000
59020	INTEREST AND FISCAL FEES	17,438	6,861	24,337	27,000
TOTAL APPROPRIATIONS		21,931	46,981	51,533	54,000
NET OF REVENUES/APPROPRIATIONS - 488 - COLUMBUS LODGI		19,728	4,609	(24,337)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 489 - COLUMBUS RETAIL, LLC					
ESTIMATED REVENUES					
41100	PROPERTY TAX	33,065	58,857	50,172	50,180
TOTAL ESTIMATED REVENUES		33,065	58,857	50,172	50,180
APPROPRIATIONS					
59010	PRINCIPAL	10,875	20,799	35,079	35,080
59020	INTEREST AND FISCAL FEES	13,285	29,485	36,640	15,100
TOTAL APPROPRIATIONS		24,160	50,284	71,719	50,180
NET OF REVENUES/APPROPRIATIONS - 489 - COLUMBUS RETAI		8,905	8,573	(21,547)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 490 - FRONTIER REDEVELOPMENT TIF BOND					
ESTIMATED REVENUES					
41100	PROPERTY TAX	21,904	39,795	56,320	56,320
	TOTAL ESTIMATED REVENUES	21,904	39,795	56,320	56,320
APPROPRIATIONS					
59010	PRINCIPAL	1,804	8,395	61,072	56,320
59020	INTEREST AND FISCAL FEES	10,269	20,419		
	TOTAL APPROPRIATIONS	12,073	28,814	61,072	56,320
NET OF REVENUES/APPROPRIATIONS - 490 - FRONTIER REDEV		9,831	10,981	(4,752)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 491 - WEST ELKS REDEVELOPMENT TIF BOND					
ESTIMATED REVENUES					
41100	PROPERTY TAX	10,106	9,939	14,492	14,500
TOTAL ESTIMATED REVENUES		10,106	9,939	14,492	14,500
APPROPRIATIONS					
59010	PRINCIPAL	5,515	5,510	14,492	14,500
59020	INTEREST AND FISCAL FEES	4,592	4,429		
TOTAL APPROPRIATIONS		10,107	9,939	14,492	14,500
NET OF REVENUES/APPROPRIATIONS - 491 - WEST ELKS REDE			(1)		

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 492 - SEQUOIA REDEVELOPMENT TIF BOND					
ESTIMATED REVENUES					
41100	PROPERTY TAX	2,596	2,553	2,560	2,560
	TOTAL ESTIMATED REVENUES	2,596	2,553	2,560	2,560
APPROPRIATIONS					
59010	PRINCIPAL	2,596	2,553	2,560	2,560
	TOTAL APPROPRIATIONS	2,596	2,553	2,560	2,560
NET OF REVENUES/APPROPRIATIONS - 492 - SEQUOIA REDEVE					

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 493 - FARM VIEW REDEVELOPMENT TIF BOND					
ESTIMATED REVENUES					
41100	PROPERTY TAX	6,207	95,387	118,368	118,370
TOTAL ESTIMATED REVENUES		6,207	95,387	118,368	118,370
APPROPRIATIONS					
59010	PRINCIPAL			148,281	
59020	INTEREST AND FISCAL FEES	4,704	60,895		118,370
TOTAL APPROPRIATIONS		4,704	60,895	148,281	118,370
NET OF REVENUES/APPROPRIATIONS - 493 - FARM VIEW REDE		1,503	34,492	(29,913)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 494 - FREDDY'S					
ESTIMATED REVENUES					
41100	PROPERTY TAX		17,544	9,288	9,290
	TOTAL ESTIMATED REVENUES		17,544	9,288	9,290
APPROPRIATIONS					
59020	INTEREST AND FISCAL FEES		9,268	17,564	9,290
	TOTAL APPROPRIATIONS		9,268	17,564	9,290
NET OF REVENUES/APPROPRIATIONS - 494 - FREDDY'S			8,276	(8,276)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 495 - FRC					
ESTIMATED REVENUES					
41100	PROPERTY TAX		18,229	14,437	14,440
	TOTAL ESTIMATED REVENUES		18,229	14,437	14,440
APPROPRIATIONS					
59020	INTEREST AND FISCAL FEES		9,630	23,036	14,440
	TOTAL APPROPRIATIONS		9,630	23,036	14,440
NET OF REVENUES/APPROPRIATIONS - 495 - FRC			8,599	(8,599)	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 496 - STARBUCKS					
ESTIMATED REVENUES					
41100	PROPERTY TAX		2,016	6,231	6,230
	TOTAL ESTIMATED REVENUES		2,016	6,231	6,230
APPROPRIATIONS					
59010	PRINCIPAL			2,270	6,230
59020	INTEREST AND FISCAL FEES		2,016		
	TOTAL APPROPRIATIONS		2,016	2,270	6,230
NET OF REVENUES/APPROPRIATIONS - 496 - STARBUCKS				3,961	

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 497 - 4J CAPITAL					
ESTIMATED REVENUES					
41100	PROPERTY TAX		223,675	186,144	186,150
	TOTAL ESTIMATED REVENUES		223,675	186,144	186,150
APPROPRIATIONS					
59010	PRINCIPAL		46,498	291,658	186,150
59020	INTEREST AND FISCAL FEES		71,663		
	TOTAL APPROPRIATIONS		118,161	291,658	186,150
NET OF REVENUES/APPROPRIATIONS - 497 - 4J CAPITAL			105,514	(105,514)	

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 498 - 23RD STREET CORRIDOR					
ESTIMATED REVENUES					
41100	PROPERTY TAX		35,406	37,432	60,000
	TOTAL ESTIMATED REVENUES		35,406	37,432	60,000
APPROPRIATIONS					
58100	TRANSFERS OUT				60,000
	TOTAL APPROPRIATIONS				60,000
NET OF REVENUES/APPROPRIATIONS - 498 - 23RD STREET CC			35,406	37,432	

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 499 - SERC LLC					
ESTIMATED REVENUES					
41100	PROPERTY TAX			666	670
TOTAL ESTIMATED REVENUES				666	670
APPROPRIATIONS					
59010	PRINCIPAL			666	670
TOTAL APPROPRIATIONS				666	670
NET OF REVENUES/APPROPRIATIONS - 499 - SERC LLC					
ESTIMATED REVENUES - FUND 480		307,583	802,082	665,582	777,440
APPROPRIATIONS - FUND 480		307,581	569,819	909,285	777,440
NET OF REVENUES/APPROPRIATIONS - FUND 480		2	232,263	(243,703)	
BEGINNING FUND BALANCE		67,065	1	232,261	(11,442)
FUND BALANCE ADJUSTMENTS		(67,065)			
ENDING FUND BALANCE		2	232,264	(11,442)	(11,442)

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 500 - WASTEWATER COLLECTION					
ESTIMATED REVENUES					
41300	CITY SALES TAX	61,219	61,892	53,708	64,380
41310	STATE SALES TAX	386,333	394,243	338,045	405,390
42131	SEWER PERMITS	4,000	3,300	1,800	4,000
42310	FINES AND PENALTIES	115,026	32,274	38,243	40,000
44410	SEWER CHARGES	7,397,522	7,661,991	6,485,149	7,500,000
44415	SEWER CONNECTIONS	6,331	3,358		4,000
45510	SPECIAL ASSESS PRINCIPAL		695,584	94,693	
45515	SPECIAL ASSESS INTEREST		152	13,853	
46100	INTEREST	109,777	71,595	311,629	250,000
48000	MISCELLANEOUS REVENUE	24,384	24,841	92,729	28,000
49100	TRANSFERS IN			1,945,043	600,000
49310	BOND PROCEEDS	166,551	166,551		
TOTAL ESTIMATED REVENUES		8,271,143	9,115,781	9,374,892	8,895,770
APPROPRIATIONS					
51100	SALARIES AND WAGES	554,086	523,028	494,142	573,730
51200	OVERTIME	15,818	10,776	12,334	14,860
51300	TEMPORARY AND SEASONAL	6,904	9,214	9,497	9,800
52100	SOCIAL SECURITY	38,019	40,524	37,865	45,780
52200	GROUP INSURANCE	146,765	120,551	118,782	134,700
52300	RETIREMENT	30,328	32,870	25,603	35,320
52600	WORKERS' COMPENSATION	3,873	8,929		8,930
52700	TRAINING AND TUITION	1,352	3,132	3,906	4,000
52710	EMPLOYEE RECRUITMENT/RETENTION	1,337	5,565	833	3,000
52800	UNIFORMS	6,718	6,962	5,594	7,500
53200	PROFESSIONAL SERVICES		824	1,357	2,000
53400	COMPUTER SUPPORT/MAINT	12,661	20,319	18,263	7,000
54310	BUILDING MAINTENANCE	1,886	4,026	1,379	5,200
54320	EQUIPMENT MAINTENANCE	53,400	47,229	51,050	51,500
54330	VEHICLE MAINTENANCE	9,575	7,476	8,948	11,375
54390	SYSTEM MAINTENANCE	109,621	48,106	39,874	100,000
55200	INSURANCE	15,501	12,146	32,888	32,890
55210	CLAIMS AND SETTLEMENTS			853	500
55900	MISCELLANEOUS	2,262	1,504	15	500
55920	MISC FEES	2,483	641	553	2,500
55930	REFUNDS		2,588		1,000
56010	SUPPLIES	670	103	610	1,000
56020	OFFICE SUPPLIES	4,097	2,563	5,170	5,000
56030	CLEANING SUPPLIES/SERVICE	1,404	1,418	167	
56040	POSTAGE AND FREIGHT	26,368	26,918	20,757	30,000
56050	FUEL	29,654	42,704	29,215	32,400
56060	CHEMICALS	3,158	1,993	3,352	3,500
56090	SMALL TOOLS	132	2,063	694	2,000
56190	PERSONAL PROTECTIVE SUPP	330	304	542	1,000
56220	ELECTRICITY	29,594	28,153	20,082	36,000
56230	WATER AND SEWER	427	259	534	1,000
56240	TELEPHONE	4,764	5,479	3,796	10,500
56250	REFUSE	629	336	697	1,000
56650	MEMBERSHIP DUES	2,624	3,491	706	2,400
56690	SALES TAX REMITTANCE	492,556	455,833	389,895	430,000
57200	CAPITAL-LAND & BUILDINGS				500,000
57300	CAPITAL-NEW CONSTRUCTION	(1,253)		2,426,610	2,182,000
57510	CAPITAL-EQUIPMENT	(10,000)		61,084	
57950	DEPRECIATION	542,210	575,792		
58100	TRANSFERS OUT	120,000	120,000	100,000	120,000
59010	PRINCIPAL				50,200
59020	INTEREST AND FISCAL FEES	143,182	137,864	145,903	132,070
TOTAL APPROPRIATIONS		2,403,135	2,311,683	4,073,550	4,592,155
NET OF REVENUES/APPROPRIATIONS - 500 - WASTEWATER COI		5,868,008	6,804,098	5,301,342	4,303,615

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 501 - WASTEWATER TREATMENT FAC					
ESTIMATED REVENUES					
46100	INTEREST	22,736	9,540	36,283	48,000
48000	MISCELLANEOUS REVENUE	39,550	25	388	
49100	TRANSFERS IN	1,045			
49310	BOND PROCEEDS	203,484	203,484		
TOTAL ESTIMATED REVENUES		266,815	213,049	36,671	48,000
APPROPRIATIONS					
51100	SALARIES AND WAGES	445,773	517,909	449,289	522,050
51200	OVERTIME	19,745	18,729	14,732	17,210
51300	TEMPORARY AND SEASONAL			362	
52100	SOCIAL SECURITY	35,742	37,865	33,004	41,260
52200	GROUP INSURANCE	124,858	129,976	130,302	148,750
52300	RETIREMENT	25,099	29,001	23,268	32,360
52600	WORKERS' COMPENSATION	5,069	9,203	5,141	9,210
52700	TRAINING AND TUITION	1,400	3,763	4,043	5,500
52710	EMPLOYEE RECRUITMENT/RETENTION	109	2,072	169	1,250
52800	UNIFORMS	4,982	5,053	4,332	6,300
53200	PROFESSIONAL SERVICES		75		1,500
53400	COMPUTER SUPPORT/MAINT	1,302	3,430	822	4,000
54310	BUILDING MAINTENANCE	328	1,434	2,031	3,660
54320	EQUIPMENT MAINTENANCE	57,054	68,341	58,944	80,000
54330	VEHICLE MAINTENANCE	805	1,767	641	2,150
54390	SYSTEM MAINTENANCE			83	
55200	INSURANCE	58,913	63,756	71,088	71,090
55640	COMPLIANCE TESTING	9,477	7,912	8,871	12,000
55900	MISCELLANEOUS	6,720			600
56010	SUPPLIES	4,047	6,106	4,373	7,210
56020	OFFICE SUPPLIES	1,073	116	40	2,000
56030	CLEANING SUPPLIES/SERVICE	969	850	727	1,200
56040	POSTAGE AND FREIGHT	3	208	120	500
56050	FUEL	7,303	12,880	10,793	12,960
56060	CHEMICALS	170,503	191,283	183,285	214,920
56090	SMALL TOOLS	1,120	706	475	1,270
56100	LABORATORY	9,576	11,122	7,686	16,200
56190	PERSONAL PROTECTIVE SUPP				250
56210	NATURAL GAS	34,726	52,759	59,000	62,500
56220	ELECTRICITY	177,014	172,017	122,748	180,000
56230	WATER AND SEWER	71,122	23,720	27,122	35,000
56240	TELEPHONE	2,153	2,112	2,171	3,070
56250	REFUSE	1,876	1,749	1,318	2,000
56650	MEMBERSHIP DUES	768	2,020	1,091	2,000
57200	CAPITAL-LAND & BUILDINGS	428,168			
57510	CAPITAL-EQUIPMENT			48,624	
57950	DEPRECIATION	1,335,931	1,334,274		
59010	PRINCIPAL				1,539,770
59020	INTEREST AND FISCAL FEES	1,232,397	1,190,256	1,159,207	1,125,590
TOTAL APPROPRIATIONS		4,276,125	3,902,464	2,435,902	4,165,330
NET OF REVENUES/APPROPRIATIONS - 501 - WASTEWATER TRE		(4,009,310)	(3,689,415)	(2,399,231)	(4,117,330)
ESTIMATED REVENUES - FUND 500		8,537,958	9,328,830	9,411,563	8,943,770
APPROPRIATIONS - FUND 500		6,679,260	6,214,147	6,509,452	8,757,485
NET OF REVENUES/APPROPRIATIONS - FUND 500		1,858,698	3,114,683	2,902,111	186,285
BEGINNING FUND BALANCE		21,812,601	23,546,419	26,655,473	29,557,584
FUND BALANCE ADJUSTMENTS		(124,880)	(5,629)		
ENDING FUND BALANCE		23,546,419	26,655,473	29,557,584	29,743,869

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 520 - WATER					
ESTIMATED REVENUES					
41300	CITY SALES TAX	35,055	6,082	4,928	6,500
41310	STATE SALES TAX	135,443	26,882	21,918	26,000
42132	WATER PERMITS	59,106	61,255	29,203	60,000
42310	FINES AND PENALTIES	48,509	19,411	20,903	25,000
44440	WATER SALES	4,168,872	4,109,000	3,369,027	4,000,000
44445	WATER CONNECTIONS		4,043		500
45310	BUILDING RENTALS	188,520	179,192	142,600	163,720
45325	LAND RENTALS	40,936	42,305	42,032	43,000
45510	SPECIAL ASSESS PRINCIPAL		132,919	28,279	
45515	SPECIAL ASSESS INTEREST		58	3,507	
46100	INTEREST	104,731	70,633	314,024	340,000
48000	MISCELLANEOUS REVENUE	39,016	29,003	24,920	30,000
48100	REFUNDS	240			
49100	TRANSFERS IN			625,000	
49310	BOND PROCEEDS	159,140	151,599		
TOTAL ESTIMATED REVENUES		4,979,568	4,832,382	4,626,341	4,694,720
APPROPRIATIONS					
51100	SALARIES AND WAGES	453,879	637,126	590,591	685,060
51200	OVERTIME	27,973	20,984	20,769	24,040
51300	TEMPORARY AND SEASONAL	6,904	7,725	2,786	2,810
52100	SOCIAL SECURITY	50,187	49,789	44,530	54,470
52200	GROUP INSURANCE	158,338	159,804	163,411	185,970
52300	RETIREMENT	33,191	39,306	30,882	42,550
52500	UNEMPLOYMENT	4,241			1,000
52600	WORKERS' COMPENSATION	6,719	2,636	(4,482)	3,000
52700	TRAINING AND TUITION	5,402	9,505	3,344	10,600
52710	EMPLOYEE RECRUITMENT/RETENTION	2,251	2,975	883	1,700
52800	UNIFORMS	2,843	3,835	3,833	4,120
53200	PROFESSIONAL SERVICES		1,024	1,357	2,120
53400	COMPUTER SUPPORT/MAINT	15,119	24,211	21,394	14,700
54310	BUILDING MAINTENANCE	4,534	6,728	3,213	10,000
54320	EQUIPMENT MAINTENANCE	19,391	10,753	24,432	34,000
54330	VEHICLE MAINTENANCE	3,820	4,101	3,990	5,000
54390	SYSTEM MAINTENANCE	152,524	199,446	167,408	250,000
54420	WELL MAINTENANCE	75,227	82,219	52,747	123,000
54520	EQUIPMENT RENTAL/PURCHASE				400
55200	INSURANCE	27,101	28,177	40,551	40,500
55210	CLAIMS AND SETTLEMENTS	10,254	2,721	853	
55400	ADVERTISING AND PROMOTION	173	476	199	500
55640	COMPLIANCE TESTING	9,164	7,904	5,591	15,000
55900	MISCELLANEOUS	5,179	1,332	577	500
55910	OVER/SHORT	(162)	4	26	
55920	MISC FEES	2,483	619	525	2,370
55930	REFUNDS		3,933		
55950	COVID-19 EXPENSES	3			
56010	SUPPLIES	907	561	906	2,000
56020	OFFICE SUPPLIES	4,579	3,863	5,793	5,400
56030	CLEANING SUPPLIES/SERVICE	2,685	2,815	167	1,500
56040	POSTAGE AND FREIGHT	27,209	28,056	22,195	24,000
56050	FUEL	97	1,002	192	1,300
56060	CHEMICALS	193,406	229,610	230,756	250,000
56090	SMALL TOOLS	1,346	2,408	551	2,200
56100	LABORATORY	1,320	2,757	4,589	4,500
56130	SUPPLIES FOR RESALE	1,033	62,397	33,066	45,000
56135	AMR RADIO EXPENSE	109,204	107,529	83,346	196,000
56190	PERSONAL PROTECTIVE SUPP	102	395	184	1,100
56210	NATURAL GAS	6,579	10,595	11,885	13,000
56220	ELECTRICITY	162,108	173,798	125,263	144,200
56230	WATER AND SEWER	2,408	3,405	1,759	3,000
56240	TELEPHONE	5,275	7,167	8,348	10,175
56250	REFUSE	239	243	416	800
56650	MEMBERSHIP DUES	2,771	3,618	706	3,000
56690	SALES TAX REMITTANCE	210,294	55,464	54,109	55,000
57200	CAPITAL-LAND & BUILDINGS	(544,023)		1,562,181	1,832,000
57300	CAPITAL-NEW CONSTRUCTION	135,729	(83)	371,218	372,000
57510	CAPITAL-EQUIPMENT	189,271			295,000
57950	DEPRECIATION	886,630	845,454		
58100	TRANSFERS OUT	120,000	120,000	100,000	120,000
59010	PRINCIPAL				225,040
59020	INTEREST AND FISCAL FEES	124,962	166,872	158,542	157,760
TOTAL APPROPRIATIONS		2,720,869	3,135,259	3,955,582	5,277,385
NET OF REVENUES/APPROPRIATIONS - 520 - WATER		2,258,699	1,697,123	670,759	(582,665)

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 522 - SUPERFUND PROJECT					
ESTIMATED REVENUES					
43102	FEDERAL GRANTS		31,184		
43410	STATE GRANTS	36,318	267		
48000	MISCELLANEOUS REVENUE	787			
TOTAL ESTIMATED REVENUES		37,105	31,451		
APPROPRIATIONS					
54320	EQUIPMENT MAINTENANCE	31,095	21,623		
56220	ELECTRICITY	3,229	3,658	112	
57950	DEPRECIATION	37,736	37,736		
TOTAL APPROPRIATIONS		72,060	63,017	112	
NET OF REVENUES/APPROPRIATIONS - 522 - SUPERFUND PROJ		(34,955)	(31,566)	(112)	
ESTIMATED REVENUES - FUND 520		5,016,673	4,863,833	4,626,341	4,694,720
APPROPRIATIONS - FUND 520		2,792,929	3,198,276	3,955,694	5,277,385
NET OF REVENUES/APPROPRIATIONS - FUND 520		2,223,744	1,665,557	670,647	(582,665)
BEGINNING FUND BALANCE		25,660,764	27,884,507	29,006,039	29,676,686
FUND BALANCE ADJUSTMENTS			(544,022)		
ENDING FUND BALANCE		27,884,508	29,006,042	29,676,686	29,094,021

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 530 - LOUP DISTRIBUTION					
ESTIMATED REVENUES					
41820	OCCUPATION/FRANCHISE TAX	4,140,755	4,282,510	3,453,385	4,600,000
46100	INTEREST	13,452	10,160	37,482	39,000
49100	TRANSFERS IN	64,956			7,495
	TOTAL ESTIMATED REVENUES	4,219,163	4,292,670	3,490,867	4,646,495
APPROPRIATIONS					
57950	DEPRECIATION	163,666	163,666		
58100	TRANSFERS OUT	3,951,440	4,021,440	3,952,703	4,646,495
	TOTAL APPROPRIATIONS	4,115,106	4,185,106	3,952,703	4,646,495
NET OF REVENUES/APPROPRIATIONS - 530 - LOUP DISTRIBU		104,057	107,564	(461,836)	
ESTIMATED REVENUES - FUND 530		4,219,163	4,292,670	3,490,867	4,646,495
APPROPRIATIONS - FUND 530		4,115,106	4,185,106	3,952,703	4,646,495
NET OF REVENUES/APPROPRIATIONS - FUND 530		104,057	107,564	(461,836)	
	BEGINNING FUND BALANCE	5,559,399	5,663,455	5,771,019	5,309,183
	ENDING FUND BALANCE	5,663,456	5,771,019	5,309,183	5,309,183

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 560 - STORMWATER UTILITY					
ESTIMATED REVENUES					
41300	CITY SALES TAX	5,196	5,240	4,400	5,280
41310	STATE SALES TAX	19,382	19,553	16,408	19,690
42310	FINES AND PENALTIES	2,999	3,102	2,793	3,360
44420	STORMWATER FEES	354,586	359,662	301,503	361,660
46100	INTEREST	5,581	5,129	23,154	24,000
TOTAL ESTIMATED REVENUES		387,744	392,686	348,258	413,990
APPROPRIATIONS					
51100	SALARIES AND WAGES	19,259	25,183	24,933	28,890
51200	OVERTIME	9		2	
52100	SOCIAL SECURITY	1,697	1,843	1,845	2,210
52200	GROUP INSURANCE	5,105	4,401	4,219	4,810
52300	RETIREMENT	1,354	1,511	1,275	1,740
52600	WORKERS' COMPENSATION	305			310
52700	TRAINING AND TUITION	557	868	594	1,000
52710	EMPLOYEE RECRUITMENT/RETENTION	460			500
52800	UNIFORMS		124	17	100
53200	PROFESSIONAL SERVICES		428	3,705	50,000
53400	COMPUTER SUPPORT/MAINT	2,430	5,920	5,031	9,000
54320	EQUIPMENT MAINTENANCE				100
54330	VEHICLE MAINTENANCE	15		15	300
55200	INSURANCE	562	529		570
55400	ADVERTISING AND PROMOTION	2,051	750	1,279	4,000
55500	PUBLICATIONS AND NOTICES		405		500
55640	COMPLIANCE TESTING				2,000
55900	MISCELLANEOUS		5,858	723	1,000
56010	SUPPLIES	1,361	678	759	1,250
56020	OFFICE SUPPLIES		65	640	1,000
56040	POSTAGE AND FREIGHT				250
56050	FUEL	32	178	128	200
56190	PERSONAL PROTECTIVE SUPP		30		70
56230	WATER AND SEWER	440	343	429	500
56650	MEMBERSHIP DUES	320	105	105	200
56690	SALES TAX REMITTANCE	26,686	24,493	20,716	24,000
57200	CAPITAL-LAND & BUILDINGS				500,000
57300	CAPITAL-NEW CONSTRUCTION			6,840	125,000
57510	CAPITAL-EQUIPMENT				50,000
57950	DEPRECIATION	388,453	388,598		
TOTAL APPROPRIATIONS		451,096	462,310	73,255	809,500
NET OF REVENUES/APPROPRIATIONS - 560 - STORMWATER UTI		(63,352)	(69,624)	275,003	(395,510)
ESTIMATED REVENUES - FUND 560		387,744	392,686	348,258	413,990
APPROPRIATIONS - FUND 560		451,096	462,310	73,255	809,500
NET OF REVENUES/APPROPRIATIONS - FUND 560		(63,352)	(69,624)	275,003	(395,510)
BEGINNING FUND BALANCE		11,548,626	11,485,494	11,415,872	11,690,875
FUND BALANCE ADJUSTMENTS		222			
ENDING FUND BALANCE		11,485,496	11,415,870	11,690,875	11,295,365

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 570 - TRANSFER STATION					
ESTIMATED REVENUES					
41820	OCCUPATION/FRANCHISE TAX	702,849	666,049	577,387	700,000
42102	GARBAGE HAULER LICENSES	900	1,200	1,200	1,200
42310	FINES AND PENALTIES	2,161	2,231	2,010	2,500
43410	STATE GRANTS	18,907		27,098	20,000
44150	FUEL	4,422	7,015	7,350	8,000
44430	COMPACTOR FEES	1,731,832	1,805,568	1,503,439	1,750,000
46100	INTEREST	22,363	15,393	72,227	78,180
48000	MISCELLANEOUS REVENUE	14,333	22,884	7,358	6,500
49210	LAND OR PROPERTY SALES			92	
TOTAL ESTIMATED REVENUES		2,497,767	2,520,340	2,198,161	2,566,380
APPROPRIATIONS					
51100	SALARIES AND WAGES	450,839	452,962	394,905	459,500
51200	OVERTIME	10,420	18,773	12,849	15,500
51300	TEMPORARY AND SEASONAL	13,095	10,679	6,501	7,170
52100	SOCIAL SECURITY	34,309	36,803	30,669	36,890
52200	GROUP INSURANCE	127,267	88,630	83,930	95,850
52300	RETIREMENT	26,487	28,988	18,729	28,500
52600	WORKERS' COMPENSATION	7,563	2,458	2,424	3,500
52700	TRAINING AND TUITION	73	783	1,460	2,600
52710	EMPLOYEE RECRUITMENT/RETENTION	1,790	4,495	993	2,000
52800	UNIFORMS	5,462	4,900	5,056	5,630
53200	PROFESSIONAL SERVICES	2,008	1,791	650	2,000
53400	COMPUTER SUPPORT/MAINT	2,864	6,968	8,359	10,900
54310	BUILDING MAINTENANCE	16,935	3,193	1,468	40,000
54320	EQUIPMENT MAINTENANCE	18,326	13,112	15,937	17,500
54330	VEHICLE MAINTENANCE	44,128	47,112	71,604	50,000
54550	LANDFILL DISPOSAL	725,888	708,007	456,569	730,000
54580	COMPOSTING	11,472	86,577	28,710	40,000
54590	RECYCLE SERVICE				4,000
54610	WOOD WASTE DISPOSAL	26,125	25,000	21,500	30,000
55200	INSURANCE	11,047	12,000	21,825	21,700
55210	CLAIMS AND SETTLEMENTS		8,625		
55900	MISCELLANEOUS	105	462	463	700
55930	REFUNDS	(40)			
56010	SUPPLIES	434	587	822	760
56020	OFFICE SUPPLIES	69	2,225	2,117	2,000
56030	CLEANING SUPPLIES/SERVICE	869	879	802	900
56040	POSTAGE AND FREIGHT	11			100
56050	FUEL	91,908	148,393	123,097	140,400
56090	SMALL TOOLS	440	662	488	2,000
56190	PERSONAL PROTECTIVE SUPP		32	63	500
56220	ELECTRICITY	8,445	8,049	6,972	10,000
56230	WATER AND SEWER	3,630	3,788	2,942	4,400
56240	TELEPHONE	800	671	624	1,600
56650	MEMBERSHIP DUES	686	686	739	7,000
56800	WASTE GRANT EXPENSE	18,907		50,515	25,000
57200	CAPITAL-LAND & BUILDINGS				40,000
57510	CAPITAL-EQUIPMENT			230,840	175,000
57520	CAPITAL-VEHICLES				175,000
57950	DEPRECIATION	229,382	212,054		
58100	TRANSFERS OUT	113,956	49,000	40,833	56,495
59010	PRINCIPAL			220,000	225,000
59020	INTEREST AND FISCAL FEES	15,732	12,183	5,135	7,495
TOTAL APPROPRIATIONS		2,021,432	2,001,527	1,870,590	2,477,590
NET OF REVENUES/APPROPRIATIONS - 570 - TRANSFER STATI		476,335	518,813	327,571	88,790
ESTIMATED REVENUES - FUND 570		2,497,767	2,520,340	2,198,161	2,566,380
APPROPRIATIONS - FUND 570		2,021,432	2,001,527	1,870,590	2,477,590
NET OF REVENUES/APPROPRIATIONS - FUND 570		476,335	518,813	327,571	88,790
BEGINNING FUND BALANCE		3,854,854	4,331,188	4,846,138	5,173,709
FUND BALANCE ADJUSTMENTS		1	(3,863)		
ENDING FUND BALANCE		4,331,190	4,846,138	5,173,709	5,262,499

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 600 - HEALTH INSURANCE					
ESTIMATED REVENUES					
44115	ADMINISTRATIVE FEES	76,088	61,573	63,261	75,000
44160	HEALTH INSURANCE PREMIUMS	2,083,647	26,498	30,666	41,000
44170	DENTAL INSURANCE PREMIUMS	58,331			
46100	INTEREST	25,182	12,463	52,964	58,000
48100	REFUNDS	27	175		200
	TOTAL ESTIMATED REVENUES	2,243,275	100,709	146,891	174,200
APPROPRIATIONS					
52200	GROUP INSURANCE	59,484	44,856	46,333	55,600
52300	RETIREMENT	16,402	17,031	16,630	20,000
53600	HEALTH ADMINISTRATION	495,680	453,394	643,604	775,000
53610	HEALTH CLAIMS	1,786,924	(473,381)	(852,757)	(688,040)
53620	DENTAL ADMINISTRATION	1,194			
53630	DENTAL CLAIMS	57,241	3	1,960	11,640
	TOTAL APPROPRIATIONS	2,416,925	41,903	(144,230)	174,200
NET OF REVENUES/APPROPRIATIONS - 600 - HEALTH INSURAN		(173,650)	58,806	291,121	
ESTIMATED REVENUES - FUND 600		2,243,275	100,709	146,891	174,200
APPROPRIATIONS - FUND 600		2,416,925	41,903	(144,230)	174,200
NET OF REVENUES/APPROPRIATIONS - FUND 600		(173,650)	58,806	291,121	
	BEGINNING FUND BALANCE	2,525,442	2,124,957	2,183,764	2,474,885
	FUND BALANCE ADJUSTMENTS	(226,836)			
	ENDING FUND BALANCE	2,124,956	2,183,763	2,474,885	2,474,885

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 700 - POLICE PENSION					
ESTIMATED REVENUES					
46100	INTEREST	264			
	TOTAL ESTIMATED REVENUES	264			
APPROPRIATIONS					
58100	TRANSFERS OUT	60,056			
	TOTAL APPROPRIATIONS	60,056			
NET OF REVENUES/APPROPRIATIONS - 700 - POLICE PENSION		(59,792)			
ESTIMATED REVENUES - FUND 700		264			
APPROPRIATIONS - FUND 700		60,056			
NET OF REVENUES/APPROPRIATIONS - FUND 700		(59,792)			
	BEGINNING FUND BALANCE	59,791			
	ENDING FUND BALANCE	(1)			

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 710 - FIRE PENSION					
ESTIMATED REVENUES					
46100	INTEREST	714	450	1,761	1,950
49100	TRANSFERS IN	68,156			
	TOTAL ESTIMATED REVENUES	68,870	450	1,761	1,950
APPROPRIATIONS					
52350	PENSION PAYMENTS	16,452	9,594	6,699	7,310
	TOTAL APPROPRIATIONS	16,452	9,594	6,699	7,310
NET OF REVENUES/APPROPRIATIONS - 710 - FIRE PENSION		52,418	(9,144)	(4,938)	(5,360)
ESTIMATED REVENUES - FUND 710		68,870	450	1,761	1,950
APPROPRIATIONS - FUND 710		16,452	9,594	6,699	7,310
NET OF REVENUES/APPROPRIATIONS - FUND 710		52,418	(9,144)	(4,938)	(5,360)
	BEGINNING FUND BALANCE	40,996	93,414	84,270	79,332
	ENDING FUND BALANCE	93,414	84,270	79,332	73,972

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 730 - LICENSES TO SCHOOLS					
ESTIMATED REVENUES					
42101	LIQUOR AND BEER LICENSES	8,175	15,600	15,150	15,150
42105	TOBACCO LICENSES	610	640	618	620
	TOTAL ESTIMATED REVENUES	8,785	16,240	15,768	15,770
APPROPRIATIONS					
56710	SCHOOL DISTRICT	16,885	11,545	20,198	15,770
	TOTAL APPROPRIATIONS	16,885	11,545	20,198	15,770
NET OF REVENUES/APPROPRIATIONS - 730 - LICENSES TO SC		(8,100)	4,695	(4,430)	
ESTIMATED REVENUES - FUND 730		8,785	16,240	15,768	15,770
APPROPRIATIONS - FUND 730		16,885	11,545	20,198	15,770
NET OF REVENUES/APPROPRIATIONS - FUND 730		(8,100)	4,695	(4,430)	
	BEGINNING FUND BALANCE	8,100		4,695	265
	ENDING FUND BALANCE		4,695	265	265

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 740 - LIBRARY FOUNDATION					
ESTIMATED REVENUES					
46100	INTEREST	11,304	12,226		10,000
47500	DONATIONS	848,231	52,360		
TOTAL ESTIMATED REVENUES		859,535	64,586		10,000
APPROPRIATIONS					
53200	PROFESSIONAL SERVICES	10,202	996		
53220	FUND RAISING EXPENSE				500
55400	ADVERTISING AND PROMOTION				500
55900	MISCELLANEOUS				150
TOTAL APPROPRIATIONS		10,202	996		1,150
NET OF REVENUES/APPROPRIATIONS - 740 - LIBRARY FOUNDATION		849,333	63,590		8,850
ESTIMATED REVENUES - FUND 740		859,535	64,586		10,000
APPROPRIATIONS - FUND 740		10,202	996		1,150
NET OF REVENUES/APPROPRIATIONS - FUND 740		849,333	63,590		8,850
BEGINNING FUND BALANCE		2,558,890	3,408,223	3,471,813	3,471,813
ENDING FUND BALANCE		3,408,223	3,471,813	3,471,813	3,480,663

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 745 - LIBRARY ENDOWMENT					
ESTIMATED REVENUES					
46100	INTEREST				2,000
46200	CHANGE IN MARKET VALUE	216,573	(5,131)		15,000
46300	REALIZED GAINS/LOSSES		(5,131)		20,000
	TOTAL ESTIMATED REVENUES	<u>216,573</u>	<u>(10,262)</u>		<u>37,000</u>
NET OF REVENUES/APPROPRIATIONS - 745 - LIBRARY ENDOWM					
		<u>216,573</u>	<u>(10,262)</u>		<u>37,000</u>
ESTIMATED REVENUES - FUND 745					
		216,573	(10,262)		37,000
APPROPRIATIONS - FUND 745					
NET OF REVENUES/APPROPRIATIONS - FUND 745					
		216,573	(10,262)		37,000
	BEGINNING FUND BALANCE	1,859,178	2,075,751	2,065,489	2,065,489
	ENDING FUND BALANCE	2,075,751	2,065,489	2,065,489	2,102,489

Calculations as of 09/30/2023

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2023-24 FINANCE REVIEW BUDGET
Dept 750 - GERRARD PARK TRUST					
ESTIMATED REVENUES					
46100	INTEREST	4,120	5,445	2,780	5,500
46200	CHANGE IN MARKET VALUE	10,441	(33,645)	7,256	7,500
46300	REALIZED GAINS/LOSSES	2,019	3,589	2,435	4,000
TOTAL ESTIMATED REVENUES		16,580	(24,611)	12,471	17,000
APPROPRIATIONS					
53200	PROFESSIONAL SERVICES	2,201	2,500	1,969	2,100
58100	TRANSFERS OUT	1,660		1,806	4,000
TOTAL APPROPRIATIONS		3,861	2,500	3,775	6,100
NET OF REVENUES/APPROPRIATIONS - 750 - GERRARD PARK T		12,719	(27,111)	8,696	10,900
ESTIMATED REVENUES - FUND 750		16,580	(24,611)	12,471	17,000
APPROPRIATIONS - FUND 750		3,861	2,500	3,775	6,100
NET OF REVENUES/APPROPRIATIONS - FUND 750		12,719	(27,111)	8,696	10,900
BEGINNING FUND BALANCE		144,559	157,277	130,166	138,862
ENDING FUND BALANCE		157,278	130,166	138,862	149,762
ESTIMATED REVENUES - ALL FUNDS		97,914,371	84,043,035	65,917,038	82,568,012
APPROPRIATIONS - ALL FUNDS		65,829,364	71,599,587	72,229,462	89,701,494
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		32,085,007	12,443,448	(6,312,424)	(7,133,482)
BEGINNING FUND BALANCE - ALL FUNDS		198,008,676	138,905,669	231,014,700	224,702,276
FUND BALANCE ADJUSTMENTS - ALL FUNDS		(91,188,018)	79,665,581		
ENDING FUND BALANCE - ALL FUNDS		138,905,665	231,014,698	224,702,276	217,568,794

### **3. Adjournment.**