

Committee of the Whole
Tuesday, September 8, 2026 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.

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

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

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

Source: Laws 2004, LB 821, § 34.

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

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

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

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

Annotations

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

84-1409. Terms, defined.

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

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

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

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

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

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

Annotations

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

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

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

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

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

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

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

(c) Investigative proceedings regarding allegations of criminal misconduct;

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

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

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

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

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

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

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

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

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

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

Annotations

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

(1983).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(v) An educational service unit;

(vi) The Educational Service Unit Coordinating Council;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Operative Date: May 31, 2025

Cross References

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

Annotations

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Annotations

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

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

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

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

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

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

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

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

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

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

Annotations

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

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

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

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

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

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

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

Annotations

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

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

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

2. Public hearing - 2026-2027 Budget.

City of Columbus
IN
Platte County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 8 day of September 2026, at 5:00 o'clock P.M., at Columbus Community Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2024-2025 Actual Disbursements & Transfers	\$ 75,083,102.72
2025-2026 Actual/Estimated Disbursements & Transfers	\$ 79,215,633.53
2026-2027 Proposed Budget of Disbursements & Transfers	\$ 98,572,092.00
2026-2027 Necessary Cash Reserve	\$ 63,390,006.77
2026-2027 Total Resources Available	\$ 161,962,098.77
Total 2026-2027 Personal & Real Property Tax Requirement	\$ 7,899,955.48
Unused Budget Authority Created For Next Year	\$ 366,833.45

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 7,899,955.48
Personal and Real Property Tax Required for Bonds	\$ -

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 21 day of September 2026, at 6:00 o'clock P.M., at Columbus Community Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2025	2026	Change
Operating Budget	94,891,112.00	98,572,092.00	4%
Property Tax Request	\$ 7,562,660.83	\$ 7,899,955.48	4%
Valuation	2,607,543,297	2,765,214,449	6%
Tax Rate	0.290030	0.285691	-1%
Tax Rate if Prior Tax Request was at Current Valuation	0.273493		



BUDGET HEARING

SEPTEMBER 8, 2026 - 5:00 P.M.

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

3. Fiscal Year 2026-2027.

3.A. Fee schedule.

SCHEDULE OF FEES
2026 – 2027
INDEX

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

AIRPORT	2
AQUATICS	3
Aquatic Center	3
Pawnee Plunge	6
CEMETERY	8
COLUMBUS AREA TRANSIT	9
SENIOR CENTER	10
COMMUNITY DEVELOPMENT	11
ECONOMIC DEVELOPMENT	17
ENGINEERING	18
FIRE	20
GENERAL ADMINISTRATION	23
GOLF COURSE	24
Quail Run	25
Van Berg	26
LIBRARY	28
PARKS AND RECREATION	29
POLICE	33
Animal Control	35
Code Enforcement	36
PUBLIC WORKS	
Street	37
Transfer Station	39
Water/Sewer Utilities	41

AIRPORT

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

AQUATICS

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

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

Program fees are non-refundable.

AQUATIC CENTER

Daily Admission

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

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

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

Monthly Pass

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

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

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

Admission Punch Cards

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

Group Swimming Lesson

All Levels	\$60
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Private Swimming Lesson

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

Swimming lessons are non-refundable.

Locker Rentals – Annual	\$50
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Aquatic Therapy

\$75 per 15 minutes

**Requires agreement.*

Facility Rental

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

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

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

Non-Private Party: Normal Operating Hours

Saturday 12pm (Set Up), 1pm-4pm Party	
Passholder	\$110
Non-Passholder	\$135

Private Party: Outside Normal Operating Hours

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

Concessionaire/Vending

Daily Fee	\$20
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Lifeguard Class

Full Class (5 student minimum)

Employee

\$70

Non-Employee

Actual program cost plus administrative fees

Review Class – includes CPR review (5 student minimum)

Employee

\$40

Non-Employee

Actual program cost plus administrative fees

CPR Class

Full Class (5 student minimum)

Employee

\$30

Non-Employee

Actual program cost plus administrative fees

Review Class (5 student minimum)

Employee

\$15

Non-Employee

Actual program cost plus administrative fees

Class Materials

Actual cost of materials

PAWNEE PLUNGE WATER PARK

Daily Admission

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

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

Fitness

Passholder	No charge
Non-passholder	\$5

Flow Rider Bracelet

(In addition to daily/season/combo pass)

\$3

Season Pass

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

Combo Pass (Aquatic Center & Pawnee Plunge)

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

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

Admission Punch Cards

50 Punches	\$200
25 Punches	\$125

Facility Rental

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

Exclusive Use – Before or After Public Hours (Up to 500 people)	\$500/hr
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Exclusive Use – Before or After Public Hours (501 or more people)	\$650/hr
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Additional: Concessions for Private Party	\$50
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(Includes 1 supervisor, 1 office personnel, 14 lifeguards, 4 slides)

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

Flow Rider exclusive use – Before or After Public Hours (Includes 1 supervisor, 1 office personnel, 1 lifeguard)	\$75/hr
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Lap Pool exclusive use – Before or After Public Hours (Includes 1 supervisor, 1 office personnel, 3 lifeguards)	\$150/hr
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Party Room	\$60
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Monday – Thursday, 12:30 p.m. – 4 p.m.

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

CEMETERY

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

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

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

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

COLUMBUS AREA TRANSIT

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

Punch tickets are available at the Columbus Area Transit office.

Boarding Punch Cards for Eligible Riders

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

SENIOR CENTER

Facility Rental: \$25 per hour

Meals:

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

Eligible Diner – 60 and older

Ineligible Diner – 59 and under

Congregate Meal

Eligible Diner \$6 per meal

Ineligible Diner \$10 per meal

Take Out Meal:

Eligible Diner \$7 per meal

Ineligible Diner \$10 per meal

Home Delivered Meal:

Eligible Diner Only \$7 per meal

COMMUNITY DEVELOPMENT – BUILDING PERMITS

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

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

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

COMMUNITY DEVELOPMENT – BUILDING MOVING PERMITS & LICENSES

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

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

COMMUNITY DEVELOPMENT – PLUMBING LICENSES & PERMITS

Plumbing Licenses and Registration Fees:

Master Plumber:

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

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

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

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

Plumbing New Residential:

One Bathroom	\$80
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Each Additional Bathroom	\$15
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Each Additional 1/2 Bathroom	\$13
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Plumbing New Commercial	\$75 plus \$5 for each fixture or trap opening
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Existing Plumbing Remodel & Extensions	\$15 plus \$5 for each fixture or trap opening
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Sewer & Water Inspections not covered under new residential or commercial permits	\$25
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Sprinkler System	\$20
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Backflow Protective Devices:	\$15 plus \$8 each for 2" and smaller \$15 plus \$13 each over 2"
Mobile Home Park Sewer	\$15 plus \$10 per space

GAS PIPING

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

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

Application Fees:

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

Board of Adjustment	\$200
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Rezoning/Special Use Permit/ Planned Unit Development (PUD)	\$500
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Other Fees:

Administrative Fee	\$15
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Comprehensive Plan	\$35 plus tax
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Columbus Land Development Ordinance	\$30 plus tax
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Publications	Actual cost of publication
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Signs (rezoning, special use permit, Board of Adjustment)	\$17 plus tax
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Zoning Verification Reports	\$30 plus tax
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COMMUNITY DEVELOPMENT – WIRELESS TELECOMMUNICATIONS FACILITIES

Application Fee:

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

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

Application Fee:

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

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

ECONOMIC DEVELOPMENT

PACE (Property Assessed Clean Energy) Program:

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

MICRO-TIF (Micro-Tax Increment Financing) Program:

Application fee	\$50 due with application
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ENGINEERING

Application Fees:

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

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

Permit to Occupy Right-Of-Way Application Fees:

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

Plans, Specifications, Proposals, and e-bidding:

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

Other Fees:

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

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

FIRE

Rescue Service Fees

Definitions:

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

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

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

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

Reports: Emergency Medical Services	\$20 (includes tax)
Fire	\$20 (includes tax)

False Fire Alarm:

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

Other: SCBA bottle refill	\$10 (includes tax)
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Ambulance/Fire Apparatus Standby Personnel Fees

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

HazMat Response Services

(a) HazMat Technician (certified)	\$40/person/hr
(b) HazMat Support (Operations level or higher)	\$30/person/hr
(c) Rescue 1 & HazMat Trailer	\$160/hr
(d) Rescue 1 with no trailer	\$80/hr
(e) Utility 1 (F350) & Decon Trailer	\$122/hr
(f) Utility 1 (F350) with no trailer	\$61/hr
(g) Utility 1 (F350) & support trailer (incl. 6x6)	\$100/hr
(h) Utility 1 (F350) with no trailer	\$50/hr
(i) Fire Apparatus (in support of hazmat response)	\$200/unit/hr
(j) Hazmat Supplies (floor dry, booms, etc.)	Actual cost of replacement

Stipend

(a) HazMat Technician (certified)	\$35/hr
(b) HazMat Support (Operations level or higher)	\$20/hr

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
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Copies and Scanned Documents:

Black & White (Letter & Legal)	\$.25 per copied page (incl. tax)
Colored (Letter & Legal)	\$.60 per copied page (incl. tax)
Black & White (11" x 17")	\$.50 per copied page (incl. tax)
Colored (11" x 17")	\$.75 per copied page (incl. tax)

Credit Card Convenience Fee:

Charges under \$300	\$2
\$300 - \$700	\$10
\$701 - \$1,000	\$15
\$1,001 and above	Prorated

Documents prepared by City Attorney (i.e., waivers, easements, etc.)	Actual cost
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Insufficient Funds	\$25 per occurrence
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Administrative Fee	\$15
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Reproduction of Recordings	\$20
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Research (Nebraska resident)	\$30 per hour (following 8 cumulative hours) and any other fee(s) that are allowed under State Statute
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Research (non-Nebraska resident)	\$30 per hour and any other fee(s) that are allowed under State Statute
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Liquor Licenses:

Entertainment District	\$300
Publication Fee	\$15
Special Designated Liquor License	\$40 per day

Miscellaneous Licenses/Permits:

Junk Shop	\$25 annually
Pawnbroker	\$50 annually plus \$5,000 bond
Itinerant Carnival, Show Troupe	
Itinerant or Commercial Entertainment	\$25 per day or \$100 per week
Tobacco – Retail (Fee set by State Statute)	\$15 annually plus Administrative Fee
Tobacco – Wholesale (Fee set by State Statute)	\$100 annually plus Administrative Fee

Occupation of Street (temporary storage on City property)	Certificate of Insurance \$1,000,000 per occurrence \$1,000,000 aggregate
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GOLF COURSE

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

All fees include sales tax.

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

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

Season Pass

Junior 7-day	\$325
Young Adult 7-day	\$650
Single 7-day	\$1,150
Senior 7-day	\$1,050
Super Senior 7-day	\$950
Additional Spouse Pass	\$525
Family 7-day	\$1,800

Installment Plan - Single Pass	\$400 down payment due no later than March 1st and three equal payments due March 31st, April 30th, and May 31st
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Installment Plan - Family Pass	\$400 down payment due no later than March 1st and four equal payments due March 31st, April 30th, May 31st, and June 30th
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Annual Cart Pass

Individual	\$800
Spouse of Individual Cart Pass Holder	\$450
Senior/Super Senior	\$700
Spouse of Senior/Super Senior Cart Pass Holder	\$395

Age is determined by age at time of purchase.

Junior – 18 and Under

Young Adult – 19-23

Adult – 24-59

Senior – 60-69

Super Senior – 70 and Over

QUAIL RUN

Daily Green Fees

Weekday 9-hole	\$21
Weekday 18-hole	\$31
Weekend/Holiday 9-hole	\$28
Weekend/Holiday 18-hole	\$39
Junior/Senior/Super Senior Weekday 9-hole	\$18
Junior/Senior/Super Senior Weekday 18-hole	\$24
Twilight (two hours before sunset any day)	\$15

Winter Rates (December 1 – March 1)

9-holes	\$20
9-holes w/cart	\$25
18-holes	\$25
18-holes w/cart	\$30

Punch Cards (Individual or Corporate)

20 Punch 9-hole	\$410
20 Punch Senior/Super Senior 9-hole	\$350
20 Punch 18-hole	\$610
20 Punch Senior/Super Senior 18-hole	\$460

High School Teams - with range (Monday – Friday) \$2,900

Cart Fees

9-hole	\$15
18-hole	\$21
Senior/Super Senior 9-hole	\$14
Senior/Super Senior 18-hole	\$19

Reel Sharpening (fee set by Parks & Recreation Director)

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

VAN BERG

Daily Green Fees

Weekday	\$15
Weekend/Holiday	\$18
Junior/Senior/Super Senior Weekday	\$13
Twilight (two hours before sunset any day)	\$12
Additional 9 holes – All players	\$8

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

Cart Fees

9-hole	\$15
18-hole	\$21
Senior Super Senior 9-hole	\$14
Senior/Super Senior 18-hole	\$19

Punch Cards (Individual or Corporate)

20 Punch	\$300
20 Punch Senior/Super Senior	\$260

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

Foot Golf Daily Green Fees

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

Golf Simulator Fees (March 15 - October 14)

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

Golf Simulator Fees (October 15 - March 14)

Monday-Friday	\$35/hr
Weekday Special (7 am – 10 am)	\$20/hr
Saturday, Sunday, Holidays	\$45/hr
Weekend Early Bird Special (7 am – 10 am)	\$20/hr

LIBRARY

Established by Library Board

Fines & Replacement Costs:

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

Fee for Damaged/Lost/Unreturned Materials: Up to retail replacement cost of items. Patrons must pay the assessed cost of items. The Library will not accept replacement items from patrons in lieu of payment for damaged, lost, or unreturned materials. Materials will be charged to patron's account after three months.

Service Fees:

\$40 annually 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 (additional faxing fees and postage may apply).

\$5 for each research project for residents outside the state of Nebraska.

\$1 per page for outgoing faxes

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

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

Makerspace fees:

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

Interlibrary Loan (ILL):

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

\$3 postage recovery fee will be charged to any patron who cancels an interlibrary loan item, fails to pick up a requested interlibrary loan item, or if the interlibrary loan item is overdue.

PARKS AND RECREATION

All fees are non-refundable.

Athletic Field Rentals:

Recreation Leagues	\$15/Field/Day Youth \$35/Field/Day Adult
Organized Leagues (Clubs)	\$55/Field/Day Youth/Adult
Tournaments	\$55/Field/Day Youth/Adult
Recreation Practice	No Charge Youth/Adult BUT must be scheduled through Parks and Rec or not permitted.
All outside Columbus community games	\$155

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

Bleachers:

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

Contingent upon availability. City will deliver and pick up.

Clinics:

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

Commercial Nature:

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

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

Cleanup for Columbus Days event in Frankfort Square	\$190/day
Private organization (profits to be used for individual benefit)	\$215/field/day (no lights) \$240/field/day (with lights)

Vendor Fee:	\$20/day
	\$75/week

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

Concession Stand Rentals:

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

Non-profit organization	\$130/season, plus cleanup
Private organization	\$295/season, plus cleanup

Disc Golf:

Tournaments	\$35/tournament
League Play	\$35/each
<i>*Once per week/12 consecutive week maximum</i>	

Football: (Pawnee and Bradshaw Parks)

Scotus & Columbus High Schools	\$800/varsity game
JV, Junior High, Freshman, Middle School and Soap Scrimmages (with lights)	\$400/game
JV, Junior High, Freshman, and Middle School (no lights)	\$200/game
All non-local teams	\$1,000/game
Memorial Stadium Practice Fees:	\$50/hr *without bathroom/water access \$100/hr *including bathroom/water access

Soccer (Pawnee Park Memorial Stadium):

Games with lights	\$400/game
Games without lights	\$200/game
Memorial Stadium Practice Fees:	\$50/hr *without bathroom/water access \$100/hr *including bathroom/water access

Horseshoes:

Electricity	\$100/season
Tournaments	\$65/tournament

Tennis/Pickleball:

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

Track:

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

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

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

PROGRAMS:

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

Program fees are non-refundable.

Shelter Reservations:

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

Payable at time reservation is made. Non-refundable.

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

\$35/event

\$100/event with profit capability

Stadium Reservations:

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

\$225/event where admission is charged.

\$300/event where concessions are sold.

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

\$50/hour for video board usage

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

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

Impounded Vehicle:

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

Miscellaneous:

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

False Alarm:

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

Registration:

Vacant Building	\$5
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Parking Violations:

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

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

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

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

POLICE - ANIMAL CONTROL

Licensing:

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

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

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

Impound Fees:

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

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

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

\$25 per day

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

City Live Animal Trap Program:

Refundable Deposit	\$50
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Commercial Animal Establishment: \$100 annually

Hobby Beekeeper Application (non-refundable) \$20

Dangerous Dog Appeal (non-refundable) \$100

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

POLICE – CODE ENFORCEMENT

Nuisances:

If a lien is placed on a property due to nonpayment, the cost for filing such lien will be assessed to the property owner.

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

PUBLIC WORKS - STREET

Equipment Charges (for equipment only):

Equipment	Per Hour Cost + labor	Minimum
Backhoe	\$100	\$200
Boom Truck/Sign Truck	\$100	\$200
Chipper	\$50	\$100
Compressor	\$50	\$100
Concrete Saw	\$12 per foot	\$100
Dump Truck	\$50 five yards	\$100
Dump Truck	\$100 ten yards	\$200
Grader	\$150	\$300
Loader	\$100	\$200
Pickup	\$30	\$60
Sweeper	\$75	\$150
Tractor	\$50	\$100
VAC Trailer	\$125	\$175
Mower	\$125	\$150

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

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

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

Street Replacement \$400 for 25 sq. ft (min.) \$14/sq. ft. for each add'l sq. ft.
Only concrete (6" typical)

Street Replacement w/
Asphalt Overlay \$350 for 25 sq. ft. (min.) \$14/sq. ft. for each add'l sq. ft.

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

Removal of Right of Way Tree:

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

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

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

Utility Cuts	\$20 per lineal foot	\$200 minimum
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Excavation Permit:

Concrete less than 4" depth	\$10/sq. ft
Concrete 4" – 6" depth	\$12/sq. ft
Concrete over 6" depth	\$14/sq. ft
Asphalt less than 4" depth	\$12/sq. ft
Asphalt 4" – 6" depth	\$12/sq. ft
Asphalt over 6" depth	\$14/sq. ft
Gravel	\$30/sq. yd
Fill Material	\$20/sq. yd

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

PUBLIC WORKS - TRANSFER STATION

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

Overweight Permit: \$100 per vehicle

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

Category	Fee	Minimum
Solid Waste Availability Fee (billed on water/sewer utility bills and collected as such):		
Residential	\$2 per month	
Commercial	\$6 per month	
Industrial	\$10 per month	

Municipal Solid Waste Tipping Fee
deposited or unloaded other than by
a licensed garbage hauler: \$70 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: \$43 per ton
+ Occupation Tax \$27 per ton
** Occupation Tax is covered in Columbus City Code – Section 111.03*

Wood pallets, construction and
demolition debris or masonry rubble
deposited or unloaded other than by
a licensed garbage hauler: \$70 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: \$43 per ton
+ Occupation Tax \$27 per ton
** Occupation Tax is covered in Columbus City Code – Section 111.03*

Category	Fee	Minimum
Trees and limbs (virgin wood) deposited or unloaded at the Solid Waste Transfer Station or other designated dumping grounds (other than by a licensed garbage hauler):	\$70 per ton	\$2.50 per vehicle (up to 80 lbs)

(An additional trailer shall be considered an additional vehicle.)

Trees and limbs (virgin wood) deposited or unloaded at the Solid Waste Transfer Station or other designated dumping grounds (by a licensed garbage hauler):	\$43 per ton
+ Occupation Tax.	\$27 per ton

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

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

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

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

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

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

PUBLIC WORKS - WATER/SEWER UTILITIES

Water Rate Table:

Rates per 1,000 gallons or portions thereof:

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

Monthly Service Charges: 9.5% per year

Meter Size					
¾"	\$7.43	\$8.14	\$8.91	\$9.75	\$10.68
1"	\$7.43	\$8.14	\$8.91	\$9.75	\$10.68
1-½"	\$22.29	\$24.41	\$26.72	\$29.26	\$32.04
2"	\$37.15	\$40.68	\$44.54	\$48.77	\$53.40
3"	\$74.29	\$81.35	\$89.08	\$97.54	\$106.81
4"	\$111.44	\$122.03	\$133.62	\$146.31	\$160.21
6"	\$222.88	\$244.05	\$267.24	\$292.62	\$320.42
8"	\$371.46	\$406.75	\$445.40	\$487.71	\$534.04
10"	\$557.20	\$610.13	\$668.09	\$731.56	\$801.06
12"	\$1,040.10	\$1,138.91	\$1,247.11	\$1,365.58	\$1,495.31

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

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

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

Sewer Rate Table:

Rates per 1,000 gallons or portions thereof:

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

Monthly Service Charges: 3% per year

Meter Size

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

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

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

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

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

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

Stormwater Management Program:

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

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

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

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

Grease Management Program:

Grease Trap interceptor and/or automatic grease removal device

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

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

Water/Sewer Miscellaneous:

Water Connection	\$50 each	
Sewer Connection	\$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	

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

Equipment:	Per Hour Cost	Minimum
Backhoe	\$100	\$200
Compressor	\$50	\$100
Dump Truck	\$50 five yards	\$100
Dump Truck	\$100 ten yards	\$200
Loader	\$100	\$200
Service Truck	\$45	\$90
Service Van	\$50	\$100
Pumps	\$50	\$100
Tapping Machine	\$150 per tap	
Fire Hydrant:		
Meter	\$100 deposit	
Meter set up fee	\$100	
Water used	\$6 for each 1,000 gallons	
Flush Valve	\$100 deposit	\$30 monthly
Water Line Freeze Pack	\$100 per line	
Bulk Water Fill Station	\$5.50 per load or per each 1,000 gallons	

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

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

Service:

Sewer Cleaning

Wash Down

Haul Water

Commercial

\$75 per hr. - \$150 minimum

\$75 per hr. plus current water rates

Residential

\$50 per hr. - \$100 minimum

\$75 per hr. plus current water rates

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

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

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

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

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

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

SCHEDULE OF FEES

2025-2026 – 20262027

INDEX

**ALL FEES MAY BE MODIFIED AT THE DISCRETION OF THE CITY
ADMINISTRATOR FOR PURPOSES OF PROMOTING CITY ACTIVITIES.**

All required insurance certificates shall name the City of Columbus as additional insured.

AIRPORT	2
AQUATICS	3
Aquatic Center	3
Pawnee Plunge	6
CEMETERY	8
COLUMBUS AREA TRANSIT	9
SENIOR CENTER	10
COMMUNITY DEVELOPMENT	11
ECONOMIC DEVELOPMENT	17
ENGINEERING	18
FIRE	20
GENERAL ADMINISTRATION	23
GOLF COURSE	24
Quail Run	25
Van Berg	26
LIBRARY	28
PARKS AND RECREATION	29
POLICE	33
Animal Control	35
Code Enforcement	36
PUBLIC WORKS	
Street	37
Transfer Station	39
Water/Sewer Utilities	41

AIRPORT

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

AQUATICS

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

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

Program fees are non-refundable.

AQUATIC CENTER

Daily Admission

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

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

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

Monthly Pass

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

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

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

Admission Punch Cards

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

Group Swimming Lesson

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

Private Swimming Lesson

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

Swimming lessons are non-refundable.

Locker Rentals – Annual	\$50
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Aquatic Therapy

\$75 per 15 minutes

**Requires agreement.*

Facility Rental

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

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

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

Non-Private Party: Normal Operating Hours

Saturday 12pm (Set Up), 1pm-4pm Party	
Passholder	\$110
Non-Passholder	\$135

Private Party: Outside Normal Operating Hours

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

Concessionaire/Vending

Daily Fee	\$20
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Lifeguard Class

Full Class (5 student minimum)

Employee

\$70

Non-Employee

Actual program cost plus administrative fees

Review Class – includes CPR review (5 student minimum)

Employee

\$40

Non-Employee

Actual program cost plus administrative fees

CPR Class

Full Class (5 student minimum)

Employee

\$30

Non-Employee

Actual program cost plus administrative fees

Review Class (5 student minimum)

Employee

\$15

Non-Employee

Actual program cost plus administrative fees

Class Materials

Actual cost of materials

PAWNEE PLUNGE WATER PARK

Daily Admission

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

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

Fitness

Passholder	No charge
Non-passholder	\$5

Flow Rider Bracelet

(In addition to daily/season/combo pass)

\$3

Season Pass

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

Combo Pass (Aquatic Center & Pawnee Plunge)

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

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

Admission Punch Cards

50 Punches	\$200
25 Punches	\$125

Facility Rental

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

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

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

Additional: Concessions for Private Party \$50/hr

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

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

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

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

Party Room \$60

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

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

CEMETERY

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

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

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

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

COLUMBUS AREA TRANSIT

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

Punch tickets are available at the Columbus Area Transit office.

Boarding Punch Cards for Eligible Riders

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

SENIOR CENTER

Facility Rental: \$25 per hour

Meals:

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

Eligible Diner – 60 and older
Ineligible Diner – 59 and under

Congregate Meal

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

Take Out Meal:

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

Home Delivered Meal:

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

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

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

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

COMMUNITY DEVELOPMENT – BUILDING MOVING PERMITS & LICENSES

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

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

COMMUNITY DEVELOPMENT – PLUMBING LICENSES & PERMITS

Plumbing Licenses and Registration Fees:

Master Plumber:

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

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

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

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

Plumbing New Residential:

One Bathroom	\$80
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Each Additional Bathroom	\$15
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Each Additional 1/2 Bathroom	\$13
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Plumbing New Commercial	\$75 plus \$5 for each fixture or trap opening
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Existing Plumbing Remodel & Extensions	\$15 plus \$5 for each fixture or trap opening
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Sewer & Water Inspections not covered under new residential or commercial permits	\$25
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Sprinkler System	\$20
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Backflow Protective Devices:	\$15 plus \$8 each for 2" and smaller \$15 plus \$13 each over 2"
Mobile Home Park Sewer	\$15 plus \$10 per space

GAS PIPING

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

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

Application Fees:

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

Board of Adjustment	\$200
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Rezoning/Special Use Permit/ Planned Unit Development (PUD)	\$500
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Other Fees:

Administrative Fee	\$15
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Comprehensive Plan	\$35 plus tax
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Columbus Land Development Ordinance	\$30 plus tax
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Publications	Actual cost of publication
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Signs (rezoning, special use permit, Board of Adjustment)	\$17 plus tax
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Zoning Verification Reports	\$30 plus tax
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COMMUNITY DEVELOPMENT – WIRELESS TELECOMMUNICATIONS FACILITIES

Application Fee:

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

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

Application Fee:

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

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

ECONOMIC DEVELOPMENT

PACE (Property Assessed Clean Energy) Program:

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

MICRO-TIF (Micro-Tax Increment Financing) Program:

Application fee	\$50 due with application
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ENGINEERING

Application Fees:

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

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

Permit to Occupy Right-Of-Way Application Fees:

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

Plans, Specifications, Proposals, and e-bidding:

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

Other Fees:

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

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

FIRE

Rescue Service Fees

Definitions:

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

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

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

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

Reports: ~~NARSIS~~ <u>Emergency Medical Services</u>	\$20 (includes tax)
Fire	\$20 (includes tax)
False Fire Alarm:	
First false alarm	No charge
Any subsequent false alarm within 6 months	\$100
Other: SCBA bottle refill	~~\$7~~ <u>10</u> (includes tax)

Ambulance/Fire Apparatus Standby Personnel Fees

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

HazMat Response Services

(a) HazMat Technician (certified)	~~\$34.50~~ <u>40</u> /person/hr
(b) HazMat Support (Operations level or higher)	~~\$20~~ <u>30</u> /person/hr
(c) ~~HazMat 2 (Kenworth)~~ <u>Rescue 1</u> & HazMat Trailer ~~(48 ft)~~	\$160/hr
(d) ~~HazMat 2 (Kenworth)~~ <u>Rescue 1</u> with no trailer	\$80/hr
(e) ~~HazMat Utility~~ <u>1</u> (F350) & Decon Trailer	\$122/hr
(f) ~~HazMat Utility~~ <u>1</u> (F350) with no trailer	\$61/hr
(g) ~~Suburban Utility 1 (F350)~~ & support trailer (incl. 6x6)	\$100/hr
(h) ~~Suburban Utility 1 (F350)~~ with no trailer	\$50/hr
(i) Fire ~~Engine Apparatus~~ (in support of hazmat response)	\$200/ <u>unit</u> /hr
~~(i)~~ <u>(i) Hazmat Supplies (floor dry, booms, etc.)</u>	<u>Actual cost of replacement</u>

Stipend

(a) HazMat Technician (certified)	~~\$26.50~~ <u>35</u> /hr
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(b) HazMat Support (Operations level or higher) \$~~15.45~~20/hr

Fireworks Application Fees

All fees are non-refundable.

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

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

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

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

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

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

Insurance Requirements:

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

GENERAL ADMINISTRATION

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

GOLF COURSE

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

All fees include sales tax.

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

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

Season Pass

Junior 7-day	~~\$295~~ <u>325</u>
Young Adult 7-day	~~\$595~~ <u>650</u>
Single 7-day	~~\$1,095~~ <u>1,150</u>
Senior 7-day	~~\$995~~ <u>1,050</u>
Super Senior 7-day	~~\$895~~ <u>950</u>
Additional Spouse Pass	~~\$475~~ <u>525</u>
Family 7-day	~~\$1,500~~ <u>1,800</u>

Installment Plan - Single Pass	~~\$345-400~~ down payment due no later than March 1st and three <u>equal</u> payments ~~of \$250~~ due March 31st, April 30th, and May 31st
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Installment Plan - Family Pass	~~\$500-400~~ down payment due no later than March 1st and four <u>equal</u> payments ~~of \$250~~ due March 31st, April 30th, May 31st, and June 30th
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Annual Cart Pass

Individual	~~\$700~~ <u>800</u>
Spouse of Individual Cart Pass Holder	~~\$400~~ <u>450</u>
Senior/Super Senior	~~\$600~~ <u>700</u>
Spouse of Senior/Super Senior Cart Pass Holder	~~\$300~~ <u>395</u>

Age is determined by age at time of purchase.

Junior – 18 and Under

Young Adult – 19-23

Adult – 24-59

Senior – 60-69

Super Senior – 70 and Over

QUAIL RUN

Daily Green Fees

Weekday 9-hole	~~\$19~~ <u>21</u>
Weekday 18-hole	~~\$29~~ <u>31</u>
Weekend/Holiday 9-hole	~~\$26~~ <u>28</u>
Weekend/Holiday 18-hole	~~\$38~~ <u>39</u>
Junior/Senior/Super Senior Weekday 9-hole	~~\$45~~ <u>18</u>
Junior/Senior/Super Senior Weekday 18-hole	~~\$22~~ <u>24</u>
Twilight (two hours before sunset any day)	~~\$44~~ <u>15</u>

Winter Rates (December 1 – March ~~34~~ <u>1</u>)	
9-holes	~~\$45~~ <u>20</u>
9-holes w/cart	~~\$20~~ <u>25</u>
18-holes	~~\$22~~ <u>25</u>
18-holes w/cart	~~\$29~~ <u>30</u>

Punch Cards (Individual or Corporate)

20 Punch 9-hole	~~\$375~~ <u>410</u>
20 Punch Senior/Super Senior 9-hole	~~\$299~~ <u>350</u>
20 Punch 18-hole	~~\$580~~ <u>610</u>
20 Punch Senior/Super Senior 18-hole	~~\$440~~ <u>460</u>

High School Teams - with range (Monday – Friday)	~~\$2,200~~ <u>2,900</u>
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Cart Fees

9-hole	~~\$42~~ <u>15</u>
18-hole	~~\$48~~ <u>21</u>
Senior/Super Senior 9-hole	~~\$41~~ <u>14</u>
Senior/Super Senior 18-hole	~~\$46~~ <u>19</u>

Reel Sharpening (fee set by ~~Public Property~~ Parks & Recreation Director)

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

VAN BERG

Daily Green Fees

Weekday	~~\$44~~ <u>15</u>
Weekend/Holiday	~~\$47~~ <u>18</u>
Junior/Senior/Super Senior Weekday	~~\$42~~ <u>13</u>
Twilight (two hours before sunset any day)	~~\$44~~ <u>12</u>
Additional 9 holes – All players	~~\$7~~ <u>8</u>

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

Cart Fees

9-hole	~~\$42~~ <u>15</u>
18-hole	~~\$48~~ <u>21</u>
Senior Super Senior 9-hole	~~\$44~~ <u>14</u>
Senior/Super Senior 18-hole	~~\$46~~ <u>19</u>

Punch Cards (Individual or Corporate)

20 Punch	~~\$295~~ <u>300</u>
20 Punch Senior/Super Senior	~~\$250~~ <u>260</u>

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

Foot Golf Daily Green Fees

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

Golf Simulator Fees (March 15 - October 14)

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

Golf Simulator Fees (October 15 - March 14)

Monday-Friday	\$35/hr
Weekday Special (7 am – 10 am)	\$20/hr
Saturday, Sunday, Holidays	~~\$42~~ <u>45</u> /hr
Weekend Early Bird Special (7 am – 10 am)	~~\$25~~ <u>20</u> /hr

LIBRARY

Established by Library Board

Fines & Replacement Costs:

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

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

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

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

Service Fees:

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

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

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

\$5 for each research project for residents outside the state of Nebraska.

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

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

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

Makerspace fees:

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

Interlibrary Loan (ILL):

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

\$3 postage recovery fee will be charged to any patron who cancels an interlibrary loan item, fails to pick up a requested interlibrary loan ~~book item~~, or if the interlibrary loan item is overdue before it expires.

PARKS AND RECREATION

All fees are non-refundable.

Athletic Field Rentals:

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

~~Field Light Usage for Practice~~ ~~\$20/Practice~~

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

Bleachers:

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

Contingent upon availability. City will deliver and pick up.

Clinics:

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

Commercial Nature:

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

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

Cleanup for Columbus Days event in Frankfort Square	\$190/day
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Private organization

(profits to be used for individual benefit)

\$215/field/day (no lights)

\$240/field/day (with lights)

Vendor Fee:

\$20/day

~~\$50/month~~ \$75/week

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

Concession Stand Rentals:

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

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

Private organization \$295/season, plus cleanup

Disc Golf:

Tournaments \$35/tournament

League Play \$35/each

**Once per week/12 consecutive week maximum*

Football (Pawnee and Bradshaw Parks)

Scotus & Columbus High Schools \$800/varsity game

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

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

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

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

Soccer (Pawnee Park Memorial Stadium):

Games with lights \$400/game

Games without lights \$200/game

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

Horseshoes:

Electricity \$100/season

Tournaments \$65/tournament

Tennis/Pickleball:

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

Track:

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

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

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

PROGRAMS:

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

Program fees are non-refundable.

Shelter Reservations:

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

Payable at time reservation is made. Non-refundable.

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

\$35/event

\$100/event with profit capability

Stadium Reservations:

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

\$225/event where admission is charged.

\$300/event where concessions are sold.

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

\$50/hour for video board usage

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

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

Impounded Vehicle:

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

Miscellaneous:

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

False Alarm:

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

Registration:

Vacant Building	\$5
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Parking Violations:

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

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

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

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

POLICE - ANIMAL CONTROL

Licensing:

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

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

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

Impound Fees:

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

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

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

\$25 per day

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

City Live Animal Trap Program:

Refundable Deposit	\$50
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Commercial Animal Establishment: \$100 annually

Hobby Beekeeper Application (non-refundable) \$20

Dangerous Dog Appeal (non-refundable) \$100

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

POLICE – CODE ENFORCEMENT

Nuisances:

If a lien is placed on a property due to nonpayment, the cost for filing such lien will be assessed to the property owner.

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

PUBLIC WORKS - STREET

Equipment Charges (for equipment only):

Equipment	Per Hour Cost + labor	Minimum
Backhoe	\$100	\$200
Boom Truck/Sign Truck	\$100	\$200
Chipper	\$50	\$100
Compressor	\$50	\$100
Concrete Saw	~~\$8~~ <u>12</u> per foot	\$100
Dump Truck	\$50 five yards	\$100
Dump Truck	\$100 ten yards	\$200
Grader	\$150	\$300
Loader	\$100	\$200
Pickup	\$30	\$60
Sweeper	\$75	\$150
Tractor	\$50	\$100
VAC Trailer	\$125	\$175
Mower	\$125	\$150

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

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

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

Street Replacement \$400 for 25 sq. ft (min.) ~~\$13~~ 14/sq. ft. for each add'l sq. ft.
Only concrete (6" typical)

Street Replacement w/
Asphalt Overlay \$350 for 25 sq. ft. (min.) ~~\$12~~ 14/sq. ft. for each add'l sq. ft.

Street Replacement w/
Only Asphalt (6" typical) \$300 for 12 sq. ft. (min.) ~~\$44~~ 12/sq. ft. for each add'l sq. ft.

Removal of Right of Way Tree:

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

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

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

Utility Cuts ~~\$15~~ 20 per lineal foot \$200 minimum

Excavation Permit:

	~~FEE~~ (per sq. ft.)
Concrete less than 4" depth	\$10/sq. ft
Concrete 4" – 6" depth	~~\$10~~ 12/sq. ft
Concrete over 6" depth	~~\$10~~ 14/sq. ft
Asphalt less than 4" depth	~~\$10~~ 12/sq. ft
Asphalt 4" – 6" depth	~~\$10~~ 12/sq. ft
Asphalt over 6" depth	~~\$10~~ 14/sq. ft
Gravel	~~\$10~~ 30/sq. yd
Fill Material	~~\$10~~ 20/sq. yd

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

PUBLIC WORKS - TRANSFER STATION

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

Overweight Permit: \$100 per vehicle

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

Category	Fee	Minimum
Solid Waste Availability Fee (billed on water/sewer utility bills and collected as such):		
Residential	\$2 per month	
Commercial	\$6 per month	
Industrial	\$10 per month	

Municipal Solid Waste Tipping Fee
deposited or unloaded other than by
a licensed garbage hauler: ~~\$69-70~~ 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: ~~\$42-43~~ per ton
+ Occupation Tax \$27 per ton

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

Wood pallets, construction and
demolition debris or masonry rubble
deposited or unloaded other than by
a licensed garbage hauler: ~~\$69-70~~ 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: ~~\$42-43~~ per ton
+ Occupation Tax \$27 per ton

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

Category	Fee	Minimum
Trees and limbs (virgin wood) deposited or unloaded at the Solid Waste Transfer Station or other designated dumping grounds (other than by a licensed garbage hauler): (An additional trailer shall be considered an additional vehicle.)	~~\$69~~ <u>70</u> 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~~ <u>43</u> per ton
+ Occupation Tax.	\$27 per ton

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

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

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

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

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

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

PUBLIC WORKS - WATER/SEWER UTILITIES

Water Rate Table:

Rates per 1,000 gallons or portions thereof:

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

Monthly Service Charges: 9.5% per year

Meter Size					
¾"	\$7.43	\$8.14	\$8.91	\$9.75	\$ 10.68
1"	\$7.43	\$8.14	\$8.91	\$ 9.75	\$ 10.68
1-½"	\$22.29	\$24.41	\$26.72	\$29.26	\$32.04
2"	\$37.15	\$40.68	\$44.54	\$48.77	\$53.40
3"	\$74.29	\$81.35	\$89.08	\$97.54	\$106.81
4"	\$111.44	\$122.03	\$133.62	\$146.31	\$160.21
6"	\$222.88	\$244.05	\$267.24	\$292.62	\$320.42
8"	\$371.46	\$406.75	\$445.40	\$487.71	\$534.04
10"	\$557.20	\$610.13	\$668.09	\$731.56	\$801.06
12"	\$1,040.10	\$1,138.91	\$1,247.11	\$1,365.58	\$1,495.31

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

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

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

Sewer Rate Table:

Rates per 1,000 gallons or portions thereof:

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

Monthly Service Charges: 3% per year

Meter Size

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

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

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

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

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

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

Stormwater Management Program:

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

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

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

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

Grease Management Program:

Grease Trap interceptor and/or automatic grease removal device

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

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

Water/Sewer Miscellaneous:

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

Equipment:	Per Hour Cost	Minimum
Backhoe	\$100	\$200
Compressor	\$50	\$100
Dump Truck	\$50 five yards	\$100
Dump Truck	\$100 ten yards	\$200
Loader	\$100	\$200
Service Truck	\$45	\$90
Service Van	\$50	\$100
Pumps	\$50	\$100
Tapping Machine	\$150 per tap	
Fire Hydrant:		
Meter	\$100 deposit	
Meter set up fee	\$100	
<u>Water used</u>	<u>\$6 for each 1,000 gallons</u>	
Flush Valve	\$100 deposit	\$30 monthly
Water Line Freeze Pack	\$100 per line	
Bulk Water Fill Station	\$5.50 per load or per each 1,000 gallons	

Other equipment charges will be actual costs plus a 10% administrative charge (with a

2-hour minimum charge).

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

Service:

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

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

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

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

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

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

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

3.B. Pay plan.

ORDINANCE NO. 26-

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:

2026-2027 PAY SCALE TABLE

<u>GRADE A7</u>	<u>\$16.30 - \$21.48</u>	<u>*22.02</u>
*Library Assistant Program Assistant		
<u>GRADE A9</u>	<u>\$17.46 - \$23.00</u>	
Community Building Janitor		
<u>GRADE B2</u>	<u>\$18.42 - \$24.87</u>	
Customer Service Account Clerk		
<u>GRADE B3</u>	<u>\$19.55 - \$26.43</u>	<u>*27.09</u>
*Area Transit Driver Library Assistant II		
<u>GRADE B4</u>	<u>\$20.24 - \$27.31</u>	<u>*27.99</u>
*Area Transit Supervisor Police Apprenticeship Police Intern Transfer Station Scale Clerk		
<u>GRADE B5</u>	<u>\$20.95 - \$28.28</u>	<u>*28.99</u>
Communications Center Office Associate Library Assistant III *Office Associate Police Records Clerk		
<u>GRADE B6</u>	<u>\$21.67 - \$29.31</u>	<u>*30.04</u>
*Building Maintenance Customer Service Clerk Office Associate II Pool/Water Park Maintenance Technician Golf Tech I		

<u>GRADE B7</u>	<u>\$22.43 - \$30.26</u>	*31.02
Finance/Human Resource Clerk		
Code Enforcement Technician		
*Communications Specialist (911 Dispatcher)		
Community Building Outreach Associate		
Equipment Operator		
Library Assistant IV		
*Parks Maintenance Worker		
Parks Recreational Maintenance Worker		
<u>GRADE B8</u>	<u>\$23.23 - \$31.35</u>	*32.14
Account Clerk		
Administrative Assistant		
Community Service Technician		
Customer Service Supervisor		
*Equipment Operator II		
Head Cook		
*Police Records Clerk Lead		
<u>GRADE B9</u>	<u>\$24.08 - \$32.49</u>	*33.30
*Equipment Operator III		
*Finance Account Clerk II		
Golf Course Crew Leader		
<u>GRADE B10</u>	<u>\$24.95 - \$33.71</u>	*34.55
*Assistant City Clerk		
*Mechanic		
Public Property Maintenance Mechanic		
*Street Dispatcher		
Transfer Station Operator		
Wastewater Treatment Facility Operator		
Permit Technician		
<u>GRADE B11</u>	<u>\$25.90 - \$34.97</u>	*35.84
*Parks Crew Leader		
*Water Production Operator		
*Water Utility Maintenance Worker		
<u>GRADE B12</u>	<u>\$26.86 - \$36.28</u>	*37.18
*Lead Communications Specialist		
*Mechanic II		

<u>GRADE B13</u>	<u>\$27.84 - \$37.61</u>	*38.55
Accounting Specialist		
Librarian		
Park & Rec Coordinator		
Park & Rec Coordinator (Aquatics)		
Public Communications Coordinator		
*Senior Center Manager		
Transfer Station Supervisor		
*Wastewater Treatment Facility Operator II		
*Wastewater Treatment Facility Laboratory Technician		
*Water Production Operator II		
Youth Librarian		
<u>GRADE B14</u>	<u>\$28.88 - \$39.00</u>	
Street Crew Leader		
Water Utility Maintenance Worker II		
Engineering Coordinator		
<u>GRADE B15</u>	<u>\$29.94 - \$40.43</u>	*41.44
Cemetery Supervisor		
Water Production Crew Leader		
*Water Utility Crew Leader		
<u>GRADE B16</u>	<u>\$31.05 - \$41.94</u>	
Building Inspector		
Computer Technician		
<u>GRADE B17</u>	<u>\$32.21 - \$43.49</u>	
GIS Supervisor		
Engineering Designer/Surveyor		
<u>GRADE B18</u>	<u>\$33.41 - \$45.11</u>	*46.24
*Computer/Network Technician		
Engineering Project Manager		
<u>GRADE C1</u>	<u>\$33.66 - \$47.13</u>	
Airport Manager		
<u>GRADE C2</u>	<u>\$35.34 - \$49.48</u>	*50.71
City Clerk		
Golf Course Superintendent		
Parks Superintendent		
*Planning & Economic Development Coordinator		
*Street Superintendent		
*Surveyor/Construction Observer		

GRADE C3 \$37.30 - \$52.20 *53.50

Chief Building & Code Official

Library Director

*Wastewater Treatment Facility Superintendent

*Water Superintendent

GRADE C5 \$42.09 - \$58.93

Assistant Fire Chief

Project Engineer

GRADE C6 \$45.03 - \$63.07

Community Development Director

Park & Recreation Director

Police Captain

GRADE C7 \$48.41 - \$67.78 *69.48

Communications Director

Human Resources Director

*Fire Chief

GRADE C8 \$52.52 - \$73.53 *75.37

*Police Chief

*Public Works Director

GRADE C9 \$57.25 - \$80.17

City Engineer

Finance Director

GRADE C10 \$62.69 - \$87.77

Director of General Services

OTHER POSITIONS

City Administrator per Resolution R24-137	\$245,424 annual
Prosecuting Attorney (through 3/2027)	\$ 4,268 per month
City Attorney	\$ 185 per hour
City Emergency Management Director	\$ 10,000 per year
Mayor per Resolution R06-107	\$ 12,075 per year
Council per Resolution R06-107	\$ 7,717 per year

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

This ordinance shall repeal all ordinances or portions thereof in conflict herewith. This ordinance shall be published as required by law and shall become effective October 1, 2026, in accordance with the start of a pay period.

INTRODUCED BY COUNCIL MEMBER _____

PASSED AND ADOPTED THIS ____ DAY OF _____, 2026.

MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

ORDINANCE NO. 26-04

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

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

~~2025-2026~~2026-2027

PAY SCALE TABLE

GRADE A7	~~\$15.82~~ 16.30 - ~~\$20.85~~ 21.48	*22.02
----------	---	--------

*Library Assistant
Program Assistant

GRADE A9	~~\$16.96~~ 17.46 - ~~\$22.33~~ 23.00	
----------	---	--

Community Building Janitor

GRADE B2	~~\$17.88~~ 18.42 - ~~\$24.15~~ 24.87	
----------	---	--

Customer Service Account Clerk

GRADE B3	~~\$18.98~~ 19.55 - ~~\$25.66~~ 26.43	*27.09
----------	---	--------

*Area Transit Driver
Library Assistant II

GRADE B4	~~\$19.65~~ 20.24 - ~~\$26.51~~ 27.31	*27.99
----------	---	--------

*Area Transit Supervisor
Police Apprenticeship
Police Intern
Transfer Station Scale Clerk

GRADE B5	~~\$20.34~~ 20.95 - ~~\$27.46~~ 28.28	*28.99
----------	---	--------

~~Communications Center Office Associate~~

Library Assistant III

*Office Associate
Police Records Clerk

GRADE B6	~~\$21.04~~ 21.67 - ~~\$28.45~~ 29.31	*30.04
----------	---	--------

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

~~Communications Center Office Associate~~

GRADE B7 ~~\$21.77~~22.43 - ~~\$29.38~~30.26 *31.02

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

GRADE B8 ~~\$22.55~~23.23 - ~~\$30.44~~31.35 *32.14

Account Clerk
Administrative Assistant
~~Community Service Technician~~
Customer Service Supervisor
*Equipment Operator II
Head Cook
*Police Records Clerk Lead

GRADE B9 ~~\$23.38~~24.08 - ~~\$31.55~~32.49 *33.30

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

GRADE B10 ~~\$24.23~~24.95 - ~~\$32.73~~33.71 *34.55

*Assistant City Clerk
*Mechanic
Public Property Maintenance Mechanic
*Street Dispatcher
Transfer Station Operator
Wastewater Treatment Facility Operator
Permit Technician

GRADE B11 ~~\$25.14~~25.90 - ~~\$33.95~~34.97 *35.84

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

GRADE B12 ~~\$26.07~~26.86 - ~~\$35.22~~36.28 *37.18

*Lead Communications Specialist
*Mechanic II

GRADE B13	~~\$27.03~~ 27.84 - ~~\$36.51~~ 37.61	*38.55	
Accounting Specialist			
Librarian			
Park & Rec Coordinator			
Park & Rec Coordinator (Aquatics)			
Public Communications ~~Manager~~ Coordinator			
*Senior Center Manager			
Transfer Station Supervisor			
*Wastewater Treatment Facility Operator II			
*Wastewater Treatment Facility Laboratory Technician			
*Water Production Operator II			
Youth Librarian			
GRADE B14	~~\$28.04~~ 28.88 - ~~\$37.86~~ 39.00		
Street Crew Leader			
Water Utility Maintenance Worker II			
Engineering Coordinator			
GRADE B15	~~\$29.07~~ 29.94 - ~~\$39.26~~ 40.43	*41.44	
Cemetery Supervisor			
Water Production Crew Leader			
*Water Utility Crew Leader			
GRADE B16	~~\$30.15~~ 31.05 - ~~\$40.72~~ 41.94		
Building Inspector			
Computer Technician			
GRADE B17	~~\$31.27~~ 32.21 - ~~\$42.22~~ 43.49		
GIS Supervisor			
Engineering Designer/Surveyor			
GRADE B18	~~\$32.44~~ 33.41 - ~~\$43.80~~ 45.11	*46.24	
*Computer/Network Technician			
Engineering Project Manager			
GRADE C1	~~\$32.68~~ 33.66 - ~~\$45.76~~ 47.13		
Airport Manager			
GRADE C2	~~\$34.31~~ 35.34 - ~~\$48.04~~ 49.48	*50.71	
City Clerk			
Golf Course Superintendent			
Parks Superintendent			
*Planning & Economic Development Coordinator			
*Street Superintendent			

*Surveyor/Construction Observer

GRADE C3 \$36.2137.30 - \$50.6852.20 *53.50

Chief Building & Code Official

Library Director

*Wastewater Treatment Facility Superintendent

*Water Superintendent

~~GRADE C4~~ ~~\$38.36 - \$53.73~~

~~Assistant Fire Chief~~

GRADE C5 \$40.8742.09 - \$57.2258.93

Assistant Fire Chief

~~Police Captain~~

~~Project Engineer~~

GRADE C6 \$43.7245.03 - \$61.2363.07

Community Development Director

~~*Fire Chief~~

~~Park & Recreation Director~~

Police Captain

GRADE C7 \$47.0048.41 - \$65.8167.78 *69.48

Communications Director

Human Resources Director

*~~Police~~Fire Chief

GRADE C8 \$51.0052.52 - \$71.3973.53 *75.37

*Police Chief

~~*Public Works Director~~

GRADE C9 \$55.5857.25 - \$77.8380.17

City Engineer

Finance Director

GRADE C10 \$60.8762.69 - \$85.2287.77

Director of General Services

OTHER POSITIONS

City Administrator per Resolution R20-140 \$238,276245,424 annual

Prosecuting Attorney (through 3/2027) \$ 4,1844,268 per month

City Attorney \$ 185 per hour

City Emergency Management Director \$ 10,000 per year

Mayor per Resolution R06-107 \$ 12,075 per year

Council per Resolution R06-107 \$ 7,5297,717 per year

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

This ordinance shall repeal all ordinances or portions thereof in conflict herewith. This ordinance shall be published as required by law and shall become effective ~~February~~October ~~22~~01, 2026, in accordance with the start of a pay period.

INTRODUCED BY COUNCIL MEMBER _____

PASSED AND ADOPTED THIS ____ DAY OF _____, 2026.

MAYOR

ATTEST:

ASSISTANT CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

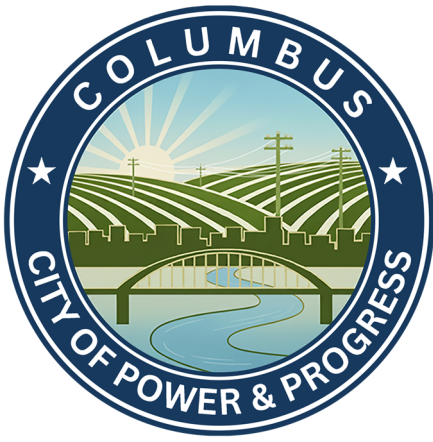
3.C. Capital improvement plan.

2026-2027 Capital Improvement Plan													
				Requested 2027 Budget	2027 Budget Funding Source					2028 Budget	2029 Budget	2030 Budget	2031 Budget
					1% Sales Tax	1/2% Sales Tax	HWY & FFPP	OTHER	Total				
400-459-59020-BONDS	1	General	City Hall Bond Payment	551,150	551,900	-	-	-	551,900	553,850	551,100	553,050	551,000
100-100-57200-27001	2		FEMA Regional Hazard Mitigation HMGP Grant	125,000	12,500	-	-	112,500	125,000	75,000	50,000	-	-
100-100-57510-ITEXP	3		Misc IT Expenses	70,000	70,000	-	-	-	70,000	70,000	70,000	70,000	70,000
100-100-57200-24005	4		Downtown Revitalization Match	150,000	15,000	-	-	135,000	150,000	-	-	-	-
100-100-57510-PICTO	5		Eagle View/Pictometry Upgrade (recurring)	18,200	18,200	-	-	-	18,200	20,000	20,000	20,000	20,000
100-100-57200-DTBID	6		Downtown Business Improvement District Matching Funds	50,000	50,000	-	-	-	50,000	50,000	-	-	-
100-100-57200-27002	7		City Hall elevator packing	21,000	21,000	-	-	-	21,000	-	-	-	-
205-205-57200-27003	8	Airport	Lighting Project	1,000,000	300,000	-	-	700,000	1,000,000	200,000	-	-	-
			Crack & Joint Replacement	-	-	-	-	-	-	-	580,000	-	-
100-120-57520-26018	9	Fire/Rescue	Fire Engine (25-26 CF)	470,000	470,000	-	-	-	470,000	-	-	-	-
100-120-57520-26020	10		Ladder Truck (25-26 CF)	1,075,000	1,075,000	-	-	-	1,075,000	-	-	-	-
100-120-57510-27004	11		Class A Uniforms	24,000	24,000	-	-	-	24,000	-	-	-	-
100-120-57510-27005	12		Personal Protective Equipment	10,000	10,000	-	-	-	10,000	-	-	-	-
			Ambulance	-	-	-	-	-	-	500,000	-	-	-
220-220-57510-JCCEQ	14	JCC	Tower/Radio Equipment Contingency (recurring)	35,000	-	-	-	35,000	35,000	-	-	-	-
220-220-57510-27006	15		E911 Video Server	26,000	-	-	-	26,000	26,000	-	-	-	-
			Radio Console Replacement	-	-	-	-	-	-	175,000	1,000,000	1,000,000	-
100-151-57510-27007	16	Pawnee Plunge	Flowrider Service	18,500	18,500	-	-	-	18,500	-	-	-	-
100-150-57200-27008	17	Parks	Tree Purchases	30,000	-	-	-	30,000	30,000	-	-	-	-
100-150-57200-27009	18		Tree Removal and Purchases	25,000	-	-	-	25,000	25,000	-	-	-	-
100-110-57520-PFV01	19	Police	Police Fleet Vehicle (recurring)	84,800	84,800	-	-	-	84,800	89,888	95,280	101,000	107,060
100-110-57520-PFV02	20		Police Fleet Vehicle (recurring)	84,800	84,800	-	-	-	84,800	89,888	95,280	101,000	107,060
100-110-57520-PFV03	21		Police Fleet Vehicle (recurring)	84,800	84,800	-	-	-	84,800	89,888	95,280	101,000	107,060
100-110-57520-PFV04	22		Police Admin Vehicle (recurring)	25,000	25,000	-	-	-	25,000	25,000	25,000	25,000	25,000
100-130-57510-FOUND	23	Library	Door Fobs	19,500	-	-	-	19,500	19,500	-	-	-	-
100-155-57200-27010	24	VanBerg	Roof Replacement	55,000	55,000	-	-	-	55,000	-	-	-	-
100-156-57510-27011	25	Quail Run	Weather Station	5,000	5,000	-	-	-	5,000	-	-	-	-
200-200-57200-25025	26	Streets	Loup River Bridge, Section 106 (25-26 CF)	175,000	-	-	-	175,000	175,000	-	-	-	-
200-200-57200-25026	27		Hwy 81/63rd Avenue Traffic Signal (25-26 CF)	200,000	200,000	-	-	-	200,000	100,000	2,000,000	-	-
200-200-57200-25032	28		Loup River Bridge, City share (25-26 CF)	1,360,000	-	-	1,360,000	-	1,360,000	1,360,000	1,360,000	750,000	-
200-200-57300-SUBDV	29		Subdivision and Misc Improvements	300,000	300,000	-	-	-	300,000	325,000	325,000	350,000	350,000
200-200-57300-CWPAV	30		City Wide Pavement Rehabilitation	1,393,141	-	-	1,393,141	-	1,393,141	2,500,000	3,000,000	3,500,000	3,500,000
200-200-57300-ADAIM	31		ADA Improvements and Services	60,000	60,000	-	-	-	60,000	65,000	70,000	75,000	80,000
200-200-57200-27012	32		3rd Avenue Viaduct Joint Replacement	150,000	150,000	-	-	-	150,000	-	-	-	-
200-200-57200-27013	33		Howard Blvd and 33rd Ave reconstruction (only w/ grant)	1,000,000	200,000	-	-	800,000	1,000,000	1,500,000	750,000	8,000,000	8,000,000
200-200-57510-27014	34		Replace street sweeper	440,000	440,000	-	-	-	440,000	-	-	-	-
200-200-57510-27015	35		Replace dump truck hydraulic system	55,000	55,000	-	-	-	55,000	-	-	-	-
			Front end rubber tire loader	-	-	-	-	-	-	300,000	-	-	-
			5 yd snowplow ready dumptruck	-	-	-	-	-	-	200,000	-	-	-
			3/4 ton pickup for daily use	-	-	-	-	-	-	50,000	-	-	-
			5yd snowplow ready dumptruck	-	-	-	-	-	-	-	200,000	-	-
			3/4 ton pickup for daily use	-	-	-	-	-	-	-	50,000	-	-
			motorgrader used in snow removal & gravel roads	-	-	-	-	-	-	-	350,000	-	-
			5yd snow plow ready dumptruck used in snow removal	-	-	-	-	-	-	-	-	200,000	-
			front end end loader	-	-	-	-	-	-	-	-	-	350,000
Total Non-Discretionary				9,190,891	4,380,500	-	2,753,141	2,058,000	9,191,641	8,338,514	10,686,940	14,846,050	13,267,180

DISCRETIONARY - Ranked by Elected Officials				carryover	new								
200-200-57200-25035	36	Streets	8th St and 12th Ave Improvements (Roundabout)	1,300,000	-	-	1,300,000	-	1,300,000	700,000	-	-	-
100-150-57510-27016	37	Parks	Security Cameras	36,500	36,500	-	-	-	36,500	-	-	-	-
100-110-57510-27017	38	Police	45 Firearms With Red Dot Sights/Flashlights/Holsters	75,000	75,000	-	-	-	75,000	-	-	-	-
100-151-57510-27018	39	Pawnee Plunge	Plunge Motor Replacement	30,000	30,000	-	-	-	30,000	12,500	13,000	13,500	14,000
100-110-57510-27019	40	Police	Phone Lockers	10,000	10,000	-	-	-	10,000	-	-	-	-
200-200-57200-27020	41	Streets	33rd Ave & 27th St Right turn lane and signal upgrades	200,000	200,000	-	-	-	200,000	500,000	-	-	-
100-150-57200-27021	42	BID	Frankfurt Square Stage Improvements	100,000	65,000	-	-	-	65,000	-	-	-	-
100-150-57510-27022	43	Parks	11' Mower	100,000	100,000	-	-	-	100,000	-	-	-	-
100-150-57200-27023	44	Parks	Gerrard Park LED Light Conversion	310,000	310,000	-	-	-	310,000	-	-	-	-
100-156-57510-27024	45	Quail Run	New Heads for Greens	30,000	30,000	-	-	-	30,000	-	-	-	-
200-200-57510-27025	46	Streets	Loader push plow attachment	19,200	19,200	-	-	-	19,200	-	-	-	-
200-200-57510-27026	47	Streets	Fiberglass Brine Storage Tank	18,000	18,000	-	-	-	18,000	-	-	-	-
100-150-57200-27027	48	Parks	Bradshaw Park Scoreboards	10,000	10,000	-	-	-	10,000	-	-	-	-
100-150-57200-27028	49	Parks	Track & Long Jump Resurfacing	215,000	215,000	-	-	-	215,000	-	-	-	-
		Parks	Centennial Park Splash Pad	800,000		-	-	-	-	800,000	-	-	-
		Airport	V-Blade for Pickup (snow removal)	11,000		-	-	-	-	11,000	-	-	-
		Cemetery	Replace 60" Mower	10,000		-	-	-	-	-	-	-	-
		Police	Copy Machine for 2nd Floor	10,000		-	-	-	-	-	-	-	-
		Airport	Chevy Silverado HD 3500 Pickup	55,000		-	-	-	-	55,000	-	-	-
		Parks	Hanover Court Resurfacing	140,000		-	-	-	-	140,000	-	-	-
		Streets	Lover's Lane Area Armor Coat Surfacing	150,000		-	-	-	-	150,000	-	-	-
		CAT	New Bus (80/20)	45,000		-	-	-	-	45,000	-	-	-
		Parks	4 Door Truck	50,000		-	-	-	-	50,000	-	-	-
		BID	Downtown Public Parking	58,500		-	-	-	-	58,500	-	-	-
		Parks	Bell Tower Controller	20,000		-	-	-	-	20,000	-	-	-
		Streets	Lost Creek Pkwy and 10th Ave Street Lighting	400,000		-	-	-	-	400,000	-	-	-
		Parks	Armor Coat Wilderness Park	100,000		-	-	-	-	100,000	-	-	-
		Parks	Pawnee Park Legion Outfield Fence	100,000		-	-	-	-	100,000	-	-	-
		Streets	42nd St Connection to roundabout & 48th Ave (40% SA)			-	-	-	-	200,000	2,000,000	-	-
New Discretionary Subtotal:				4,403,200	1,118,700			2,418,700					
Total General Fund Capital:					5,499,200		4,053,141	2,058,000	11,610,341	11,680,514	12,699,940	14,859,550	13,281,180
Target:					\$5,500,000		4,053,141						
Remaining:					\$800		\$0						
ENTERPRISE FUNDS													
500-500-57200-WWC01	52		System CIP Lining (recurring)	175,000	-	-	-	175,000	175,000	-	-	-	-
500-500-57200-27029	53		College lift renovation	700,000	-	-	-	700,000	700,000	100,000	-	-	-
500-500-57200-27030	54		New Furnace for WU shop	7,000	-	-	-	7,000	7,000	-	-	-	-
500-500-57200-27031	55		Lift station spare pumps	55,000	-	-	-	55,000	55,000	-	-	-	-
500-500-57200-27032	56		Pressure Transducers	20,000	-	-	-	20,000	20,000	-	-	-	-
500-500-57200-27033	57		Tin work on outside of shed	28,000	-	-	-	28,000	28,000	-	-	-	-
500-500-57200-27034	58		Electrical for Tin Work	5,000	-	-	-	5,000	5,000	-	-	-	-
500-500-57200-27035	59		Overhead door for shed	6,500	-	-	-	6,500	6,500	-	-	-	-
500-500-57510-27036	60		Message board	19,500	-	-	-	19,500	19,500	-	-	-	-
500-500-57200-27037	61		Automatic Gate for Water Utility Office/ parks	20,250	-	-	-	20,250	20,250	-	-	-	-
500-500-57520-27038	62		Replace old unit in poor condition-2028 (pickup)	50,000	-	-	-	50,000	50,000	-	-	-	-
500-500-57510-27039	65		100kw generator	120,000	-	-	-	120,000	120,000	-	-	-	-
500-500-57510-27040	66		Scag mower	14,000	-	-	-	14,000	14,000	-	-	-	-
500-500-57520-27041	67		Combo Vac Truck	750,000	-	-	-	750,000	750,000	-	-	-	-
500-500-57200-27042			Lift Station Renovation LS #15 Westbrook	125,000	-	-	-	125,000	125,000				
500-500-57200-27043			Pawnee Park Tennis Court Lift Station	100,000	-	-	-	100,000	100,000				
500-500-57200-27044			Siphon Fieldwork & Design 27th St & 33rd Ave	100,000	-	-	-	100,000	100,000				
500-500-57200-27045			Manhole Rehabilitation & Replacement	375,000	-	-	-	375,000	375,000				
			Lift station renovation and upsizing-2028	-	-	-	-	-	-	600,000	-	-	-
			Replace old unit in poor condition-2028	-	-	-	-	-	-	50,000	-	-	-
			Several lifts need a spare pump	-	-	-	-	-	-	50,000	-	-	-
			Replace old unit in poor condition-2029	-	-	-	-	-	-	-	50,000	-	-
			Replace old unit in poor condition-2029	-	-	-	-	-	-	-	50,000	-	-
			Lift station renovation and upsizing-2029	-	-	-	-	-	-	-	300,000	-	-
			Replace the old Jetter truck due to age and use.-2030	-	-	-	-	-	-	-	-	500,000	-
Total for Wastewater Collection				2,670,250	-	-	-	2,670,250	2,670,250	800,000	400,000	500,000	-

500-501-57200-27046	68	Replace old portable gas monitor	6,000	-	-	-	6,000	6,000	-	-	-	-
500-501-57510-27047	69	Upgrade SCADA system	75,000	-	-	-	75,000	75,000	-	-	-	-
500-501-57510-27048	70	Old maintenance program crashed and is 20+ years old	35,000	-	-	-	35,000	35,000	-	-	-	-
500-501-57510-27049	71	Start replacing Infuent ABS Pumps	120,000	-	-	-	120,000	120,000	-	125,000	-	125,000
		Ultraviolet Light Bulbs and Sleeves	-	-	-	-	-	-	25,000	-	-	-
		Replace primary Sampler	-	-	-	-	-	-	15,000	-	-	-
		Sand Blast and Repaint South 2 Final Clarifirers	-	-	-	-	-	-	80,000	-	-	-
		Blowers getting near hours for rebuild-if hours met	-	-	-	-	-	-	12,000	-	-	-
		Truck Mounted Spreader	-	-	-	-	-	-	-	185,000	-	-
		Bioset screw auger tub	-	-	-	-	-	-	-	-	40,000	-
		Total for Wastewater Treatment	236,000	-	-	-	236,000	236,000	132,000	310,000	40,000	125,000
520-520-57200-27050	72	So. Water Trt Plant Sand Filter	1,300,000	-	-	-	1,300,000	1,300,000	10,000,000	3,000,000	-	-
520-520-57200-27051	73	HSP pull and inspect	35,000	-	-	-	35,000	35,000	-	-	-	-
520-520-57510-27052	74	Chlorine Analyzer	7,500	-	-	-	7,500	7,500	-	-	-	-
520-520-57200-27053	75	WWTF & residential development loop	750,000	-	-	-	750,000	750,000	750,000	-	-	-
520-520-57200-WTR01	76	System Improvements & Upsizing (recurring)	150,000	-	-	-	150,000	150,000	150,000	150,000	150,000	150,000
520-520-57510-27054	77	Scag mower	14,000	-	-	-	14,000	14,000	-	-	-	-
520-520-57510-25057	78	Scada System Upgrade	325,000	-	-	-	325,000	325,000	-	-	-	-
		New Northwest Elevated Water Storage Tank	-	-	-	-	-	-	-	7,670,000	-	-
		NWP Manganese Greensand Filter	-	-	-	-	-	-	-	-	34,096,000	-
		Total for Water	2,581,500	-	-	-	2,581,500	2,581,500	10,900,000	10,820,000	34,246,000	150,000
560-560-57200-SWU01	79	STF Bank Design and Construction (recurring)	500,000	-	-	-	500,000	500,000	500,000	500,000	500,000	500,000
560-560-57300-SWU02	80	Storm and Flood Evaluation and Improvements (recurring)	125,000	-	-	-	125,000	125,000	125,000	125,000	125,000	125,000
560-560-57510-SWU03	81	Storm Sewer Trunk Line Cleaning (recurring)	50,000	-	-	-	50,000	50,000	50,000	50,000	50,000	50,000
		Total for Stormwater Utility	675,000	-	-	-	675,000	675,000	675,000	675,000	675,000	675,000
570-570-57510-27055	82	2 new trailers	269,500	-	-	-	269,500	269,500	-	-	-	-
570-570-57520-27056	83	Semi	170,000	-	-	-	170,000	170,000	-	-	-	-
		Tipping floor replacement	-	-	-	-	-	-	160,000	-	-	-
		Extend grass pad	-	-	-	-	-	-	75,000	-	-	-
		Burn box for trees	-	-	-	-	-	-	195,000	-	-	-
		Front end loader	-	-	-	-	-	-	-	225,000	-	-
		Packer loader	-	-	-	-	-	-	-	-	250,000	-
		Transfer Station	439,500	-	-	-	439,500	439,500	430,000	225,000	250,000	-

3.D. Budget.



**Accountability – Honesty
Dedication – Integrity – Respect**

City Hall | Finance Department
2500 14th St., Suite 3
Columbus, NE 68601
402-562-4231
www.columbusne.us

MEMORANDUM

DATE: September 2, 2026

TO: Tara Vasicek, City Administrator

FROM: Chris Norquest, Finance Director

RE: 2026-2027 Budget & Property Tax Levy

DISCUSSION:

The amended 2026 assessed valuations were received from the Platte County Assessor on Friday, August 21, 2026. Pursuant to Nebraska Revised Statute § 13-3403, the City of Columbus may increase its property tax request by the real growth percentage plus an additional 2%.

For the 2026-2027 fiscal year, the City's real growth percentage, as provided by the Platte County Assessor, is 2.46%. Accordingly, the City may increase its property tax request by 4.46%, or \$337,294.65, without exceeding this threshold.

The City's total assessed valuation increased by 6.05% from the prior year. As a result, even with the 4.46% increase in the property tax request, the City's tax levy will decrease from 0.290030 to 0.285691, a reduction of approximately 1.50%.

The changes are summarized below:

	<u>2025-2026</u>	<u>2026-2027</u>	<u>Change</u>
Property Tax Request	7,562,660.83	7,899,955.48	+\$337,294.65
Valuation	2,607,543,297	2,765,214,449	+ 6.05%
Tax Rate	.290030	.285691	-1.50%

FISCAL IMPACT:

At the budget discussion meeting held on Monday, August 24, 2026, the City Council directed management to keep the property tax request below the threshold that would require the City to participate in Platte County's joint public hearing, commonly referred to as the "pink postcard" hearing.

As a result, the City's maximum property tax request for the 2026-2027 fiscal year is \$7,899,955.48, compared with the otherwise allowable maximum of \$8,146,485.02. This decision reduces the City's total allowed property tax request by approximately \$246,529.54.

ALTERNATIVES:

None. Platte County has already been notified that the City of Columbus will not be required to participate in the joint public hearing scheduled for September 21, 2026. The September 4, 2026 publication deadline to participate in the joint public hearing has passed.

Instead, the City will hold its own special public hearing on September 21, 2026, to set the property tax request for the 2026-2027 fiscal year.

SIGNATURE:

Finance Director: Christopher A. Nguyen

Director of General Services: Betsy Eckhardt

City Administrator: Joseph Smith

AMOUNT	MOTOR VEH SALES TAX	AMOUNT TO DIVIDE	SPECIFIC PROJECTS	PORTION	ECONOMIC DEVELOP	CAPITAL IMPROVE
542,380	59,280	483,100	161,033	322,066	32,207	289,860
525,720	56,343	469,378	156,459	312,918	31,292	281,627
513,862	55,152	458,710	152,903	305,806	30,581	275,226
536,924	42,918	494,007	164,669	329,338	32,934	296,404
687,038	46,537	640,501	213,500	427,001	42,700	384,301
496,569	50,742	445,827	148,609	297,218	29,722	267,496
518,579	52,836	465,743	155,248	310,496	31,050	279,446
612,505	78,832	533,673	177,891	355,782	35,578	320,204
554,652	58,281	496,370	165,457	330,914	33,091	297,822
579,214	63,665	515,549	171,850	343,699	846	342,853
626,362	65,498	560,864	186,955	373,909	-	373,909
599,047	51,844	547,203	182,401	364,802	-	364,802
-----	-----	-----	-----	-----	-----	-----
6,792,851	681,928	6,110,924	2,036,975	4,073,949	300,000	3,773,949
=====	=====	=====	=====	=====	=====	=====

	AMOUNT	MOTOR VEH SALES TAX	AMOUNT TO DIVIDE	SPECIFIC PROJECTS	PORTION	ECONOMIC DEVELOP	CAPITAL IMPROVE
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
	7,149,252	716,457	6,432,794	2,144,265	4,288,530	285,336	4,003,194

	AMOUNT	MOTOR VEH SALES TAX	AMOUNT TO DIVIDE	SPECIFIC PROJECTS	PORTION	ECONOMIC DEVELOP	CAPITAL IMPROVE
October-25	921,555	98,173	823,382	274,461	548,921	54,892.13	494,029
November-25	881,991	92,150	789,841	263,280	526,561	52,656.06	473,905
December-25	852,454	95,690	756,765	252,255	504,510	50,450.98	454,059
January-26	929,526	69,511	860,015	286,672	573,343	57,334.32	516,009
February-26	1,060,957	86,703	974,254	324,751	649,502	64,950.24	584,552
March-26	842,911	82,024	760,887	253,629	507,258	50,725.83	456,532
April-26	794,099	83,530	710,569	236,856	473,713	47,371.28	426,341
May-26	968,674	108,502	860,172	286,724	573,448	46,619.17	526,829
June-26	944,494	99,493	845,002	281,667	563,334	-	563,334
July-26	1,007,732	100,241	907,492	302,497	604,995	-	604,995
August-26	959,559	86,009	959,559	319,853	639,706	-	639,706
September-26			-	-	-	-	-
	----- 10,163,953 =====	----- 1,002,025 =====	----- 9,247,937 =====	----- 3,082,646 =====	----- 6,165,291 =====	----- 425,000 =====	----- 5,740,291 =====

[illegible]

City of Columbus
History of 1% City Sales Tax

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

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

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

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 100 - GENERAL ADMINISTRATION						
ESTIMATED REVENUES						
100-100-41100	PROPERTY TAX	6,629,995	7,007,874	5,418,584	7,487,783	7,820,956
100-100-41120	MOTOR VEHICLE TAX	655,578	685,331	630,594	670,000	670,000
100-100-41820	OCCUPATION/FRANCHISE TAX	588,908	551,046	475,910	610,000	550,000
100-100-42101	LIQUOR AND BEER LICENSES	52,840	39,350	17,628	35,000	35,000
100-100-42120	OTHER LICENSES	5,325	5,335	5,960	7,500	7,500
100-100-42175	WIRELESS PERMITS	34,935	52,219	29,528	40,000	40,000
100-100-42340	CONVENIENCE FEE	2,397	1,889	2,288	2,000	2,000
100-100-43102	FEDERAL GRANTS	108,285				
100-100-43102-20003	FEDERAL GRANTS	96,284			150,000	
100-100-43102-CREAT	FEDERAL GRANTS		60,000	9,204		
100-100-43410-CREAT	STATE GRANTS		924	21,000		
100-100-43410-SCULP	STATE GRANTS			19,000		
100-100-43510	MUNICIPAL EQUALIZATION	32,780	54,905	33,753	40,765	16,030
100-100-43555	PRO-RATE MOTOR VEHICLE	17,155	17,900	19,560	15,000	20,000
100-100-43710	LOCAL GRANTS	35,472	25,000			247,500
100-100-43710-CREAT	LOCAL GRANTS		1,500			
100-100-43900	IN-LIEU-TAX	270,644	287,656	310,477	270,000	300,000
100-100-43900-PILOT	IN-LIEU-TAX		26,059			
100-100-44115	ADMINISTRATIVE FEES	900	900	954	900	1,000
100-100-44120	PUBLICATION FEES	1,702	1,451	718	1,050	1,000
100-100-44125	RECORDING FEES	2,145	3,779	1,169	3,000	2,000
100-100-44130	ENGINEERING SERVICES	5,410	5,325	6,810	5,000	7,000
100-100-44727-CREAT	PROGRAMS		540	1,920		
100-100-45310	BUILDING RENTALS	15,919	22,025	25,719	22,500	25,000
100-100-45325	LAND RENTALS	34,407	28,802	25,359	33,850	25,000
100-100-46100	INTEREST	282,914	347,034	218,172	319,430	339,000
100-100-47500-CREAT	DONATIONS		5	5,315		
100-100-47500-SCULP	DONATIONS			2,100		
100-100-48000	MISCELLANEOUS REVENUE	20,716	12,801	9,677	10,000	10,000
100-100-48000-CREAT	MISCELLANEOUS REVENUE			7		
100-100-48100	REFUNDS	7,112	636	2,316	1,500	2,000
100-100-49100	TRANSFERS IN	4,935,495	6,218,655	4,478,454	5,971,272	6,125,454
100-100-49100-19009	TRANSFERS IN	548,555				
100-100-49100-20003	TRANSFERS IN	65,442			50,000	
100-100-49100-20005	TRANSFERS IN	49,681	53,615	1,195	70,000	
100-100-49100-20006	TRANSFERS IN	18,150	18,150	18,150	20,000	
100-100-49100-21089	TRANSFERS IN			411,083		
100-100-49100-21092	TRANSFERS IN	144,148	6,002			
100-100-49100-22002	TRANSFERS IN			20,700	25,000	
100-100-49100-23001	TRANSFERS IN	21,491	21,414	89,184	125,000	
100-100-49100-24002	TRANSFERS IN	164,150				
100-100-49100-24004	TRANSFERS IN	112,371	94,010			
100-100-49100-24005	TRANSFERS IN		155,444			15,000
100-100-49100-24029	TRANSFERS IN	1,226,805				
100-100-49100-24031	TRANSFERS IN	(30,251)				
100-100-49100-24032	TRANSFERS IN	200,000				
100-100-49100-24041	TRANSFERS IN		900,000			
100-100-49100-27001	TRANSFERS IN					12,500
100-100-49100-27002	TRANSFERS IN					21,000
100-100-49100-CREAT	TRANSFERS IN		2,500			
100-100-49100-DTBID	TRANSFERS IN					50,000
100-100-49100-ITEXP	TRANSFERS IN					70,000
100-100-49100-PICTO	TRANSFERS IN					18,200
100-100-49210	LAND OR PROPERTY SALES		72,750	69,393		
100-100-49210-24041	LAND OR PROPERTY SALES		591,117	135,700		

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 100 - GENERAL ADMINISTRATION						
ESTIMATED REVENUES						
100-100-49210-CREAT	LAND OR PROPERTY SALES		4,438	2,243		
TOTAL ESTIMATED REVENUES		16,357,860	17,378,381	12,519,824	15,986,550	16,433,140

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 100 - GENERAL ADMINISTRATION						
APPROPRIATIONS						
100-100-51100	SALARIES AND WAGES	106,730	106,899	89,385	102,520	105,596
100-100-51100-20003	SALARIES AND WAGES			428		
100-100-51100-BRICG	SALARIES AND WAGES	89				
100-100-51200	OVERTIME	136		7		
100-100-52100	SOCIAL SECURITY	7,844	7,783	6,903	7,845	8,080
100-100-52100-20003	SOCIAL SECURITY			32		
100-100-52100-BRICG	SOCIAL SECURITY	6				
100-100-52200	GROUP INSURANCE	15,012	15,325	14,531	16,600	17,928
100-100-52200-20003	GROUP INSURANCE			47		
100-100-52200-BRICG	GROUP INSURANCE	19				
100-100-52300	RETIREMENT	6,306	5,780	5,458	6,150	6,335
100-100-52300-20003	RETIREMENT			26		
100-100-52300-BRICG	RETIREMENT	5				
100-100-52700	TRAINING AND TUITION	2,793	8,267	3,824	3,500	3,500
100-100-52700-CREAT	TRAINING AND TUITION	441	50	1,890	250	
100-100-52710	EMPLOYEE RECRUITMENT/RETENTION	27,376	13,361	10,082	15,000	15,000
100-100-53200	PROFESSIONAL SERVICES	195,270	152,620	162,806	200,000	200,000
100-100-53200-24041	PROFESSIONAL SERVICES	4,496	363		5,000	
100-100-53200-CREAT	PROFESSIONAL SERVICES	7,807	4,905	38,333	102,500	
100-100-53200-SCULP	PROFESSIONAL SERVICES			6,272		
100-100-53300	RISK MANAGEMENT				1,000	1,000
100-100-53400	COMPUTER SUPPORT/MAINT	97,064	158,513	192,192	140,000	211,224
100-100-54310	BUILDING MAINTENANCE	16,436	35,729	22,422	36,000	36,000
100-100-54320	EQUIPMENT MAINTENANCE	130	1,550		2,000	2,000
100-100-54330	VEHICLE MAINTENANCE		44	444	250	250
100-100-54380	MAINTENANCE AGREEMENTS		13,916	13,752	19,760	19,760
100-100-54510	BUILDING RENTAL/LEASE	962	872	3,432	1,000	1,000
100-100-55200	INSURANCE	50,583	60,200	70,753	60,000	71,000
100-100-55500	PUBLICATIONS AND NOTICES	9,655	6,476	5,297	11,000	11,000
100-100-55500-24041	PUBLICATIONS AND NOTICES	594			500	500
100-100-55600	ELECTION EXPENSE	100	22,412	100	1,000	1,000
100-100-55900	MISCELLANEOUS	16,045	13,273	14,171	12,500	13,000
100-100-55920	MISC FEES	17,077	23,003	23,615	20,000	25,000
100-100-55920-24041	MISC FEES	130	340	61	500	500
100-100-55950	COVID-19 EXPENSES		98			
100-100-56010	SUPPLIES	7,002	7,051	6,881	7,700	7,700
100-100-56010-CREAT	SUPPLIES	60	2,741	940	2,500	
100-100-56020	OFFICE SUPPLIES	15,551	11,923	11,460	11,000	11,000
100-100-56030	CLEANING SUPPLIES/SERVICE	46,200	152	214		
100-100-56040	POSTAGE AND FREIGHT	8,924	9,711	7,498	10,000	10,000
100-100-56050	FUEL	1,663	1,924	2,007	2,000	2,000
100-100-56210	NATURAL GAS	44				
100-100-56220	ELECTRICITY	39,093	30,128	25,433	33,000	33,000
100-100-56230	WATER AND SEWER	2,400	1,653	1,253	2,500	2,500
100-100-56240	TELEPHONE	11,319	10,604	7,497	11,000	11,000
100-100-56250	REFUSE	1,844	2,055	1,897	3,000	3,000
100-100-56410	BOOKS AND PUBLICATIONS	30,783	10,732	15,965	22,500	22,500
100-100-56610	CHAMBER OF COMMERCE	10,500	10,500	10,500	10,500	10,500
100-100-56620	EMERGENCY MANAGEMENT	6,110	6,299	5,609	7,500	7,500
100-100-56650	MEMBERSHIP DUES	44,325	153,841	99,210	100,000	100,000
100-100-56650-CREAT	MEMBERSHIP DUES		150	300		
100-100-56690	SALES TAX REMITTANCE	30	22	353	50	50
100-100-57200-20003	CAPITAL-LAND & BUILDINGS				200,000	
100-100-57200-21092	CAPITAL-LAND & BUILDINGS	(15)				
100-100-57200-22002	CAPITAL-LAND & BUILDINGS			25,000	25,000	

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 100 - GENERAL ADMINISTRATION						
APPROPRIATIONS						
100-100-57200-23001	CAPITAL-LAND & BUILDINGS			13,837	125,000	
100-100-57200-24003	CAPITAL-LAND & BUILDINGS				50,000	
100-100-57200-24005	CAPITAL-LAND & BUILDINGS					150,000
100-100-57200-27001	CAPITAL-LAND & BUILDINGS					125,000
100-100-57200-27002	CAPITAL-LAND & BUILDINGS					21,000
100-100-57200-DTBID	CAPITAL-LAND & BUILDINGS					50,000
100-100-57510-20005	CAPITAL-EQUIPMENT			1,195	70,000	
100-100-57510-20006	CAPITAL-EQUIPMENT			18,150	20,000	
100-100-57510-ITEXP	CAPITAL-EQUIPMENT					70,000
100-100-57510-PICTO	CAPITAL-EQUIPMENT					18,200
100-100-57950	DEPRECIATION	1,133,304	1,180,551			
100-100-57960	AMORTIZATION	137,368	137,368			
100-100-58100	TRANSFERS OUT	480,000	462,700	338,465	13,974,951	15,355,424
TOTAL APPROPRIATIONS		2,559,611	2,691,884	1,279,927	15,453,076	16,760,047
NET OF REVENUES/APPROPRIATIONS - 100 - GENERAL ADMINIST		13,798,249	14,686,497	11,239,897	533,474	(326,907)

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 102 - COLUMBUS AREA TRANSIT						
ESTIMATED REVENUES						
100-102-43102	FEDERAL GRANTS	201,883	223,407	159,479	205,000	205,000
100-102-43106	NEBRASKA DEPARTMENT OF TRANSPORTA				50,000	
100-102-44780	SALES OF TICKETS-BUS	16,370	16,740	11,343	16,000	17,000
100-102-48000	MISCELLANEOUS REVENUE		25			
100-102-48100	REFUNDS		(60)			
100-102-49100	TRANSFERS IN					59,521
100-102-49100-24006	TRANSFERS IN	9,191				
TOTAL ESTIMATED REVENUES		227,444	240,112	170,822	271,000	281,521

BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 100 GENERAL FUND

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 102 - COLUMBUS AREA TRANSIT						
APPROPRIATIONS						
100-102-51100	SALARIES AND WAGES	157,157	161,910	149,467	184,800	190,344
100-102-51200	OVERTIME	327	1,181	592	1,530	1,530
100-102-52100	SOCIAL SECURITY	12,111	12,217	11,014	13,770	14,183
100-102-52200	GROUP INSURANCE	33,144	15,364	7,980	22,000	23,760
100-102-52300	RETIREMENT	9,691	9,020	8,606	10,800	11,124
100-102-52700	TRAINING AND TUITION				300	300
100-102-52710	EMPLOYEE RECRUITMENT/RETENTION	1,087	431	355	500	500
100-102-52800	UNIFORMS				300	300
100-102-53200	PROFESSIONAL SERVICES			110		
100-102-53400	COMPUTER SUPPORT/MAINT	5,994	38,296	3,872	8,000	10,480
100-102-54310	BUILDING & GROUNDS MAINT	2,631	1,071	708	1,000	1,000
100-102-54320	EQUIPMENT MAINTENANCE		100		800	800
100-102-54330	VEHICLE MAINTENANCE	2,745	3,262	9,284	4,000	4,000
100-102-55200	INSURANCE	6,683	8,558	8,039	9,000	9,000
100-102-55900	MISCELLANEOUS			1,000		
100-102-55930	REFUNDS	26		22	50	50
100-102-56010	SUPPLIES	90	38		250	250
100-102-56020	OFFICE SUPPLIES	1,052	576		1,000	1,000
100-102-56030	CLEANING SUPPLIES/SERVICE	336	420	348	400	400
100-102-56050	FUEL	6,146	5,667	5,170	7,500	7,500
100-102-56210	NATURAL GAS	1,352	1,566	1,621	1,500	1,500
100-102-56220	ELECTRICITY	1,447	1,525	1,223	1,500	1,500
100-102-56230	WATER AND SEWER	1,170	1,215	944	1,000	1,000
100-102-56240	TELEPHONE	1,035	1,623	1,713	1,000	1,000
100-102-57950	DEPRECIATION	30,771	30,217			
TOTAL APPROPRIATIONS		274,995	294,257	212,068	271,000	281,521
NET OF REVENUES/APPROPRIATIONS - 102 - COLUMBUS AREA TR		(47,551)	(54,145)	(41,246)		

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 103 - COLUMBUS SENIOR CENTER						
ESTIMATED REVENUES						
100-103-43105-III-B	NENAAA - SENIOR CENTER	43,720	39,094	35,024	50,000	40,000
100-103-43105-III-C	NENAAA - SENIOR CENTER	86,297	86,210	71,318	100,000	85,000
100-103-43105-III-E	NENAAA - SENIOR CENTER	2,788	3,050	3,025	3,500	3,000
100-103-43530-III-C	SOCIAL SERVICES REIMBURSE	25,921	27,853	21,046	28,000	28,000
100-103-44743-III-C	MEALS - CONGREGATE	61,264	57,918	52,943	70,000	60,000
100-103-44744-III-C	MEALS-HOME DELIVERED	48,334	50,260	42,042	55,000	50,000
100-103-44746-III-C	MEALS - CURBSIDE TO GO	12,399	13,967	11,945	13,000	13,000
100-103-44749-III-C	CONGREGATE MEALS INELIGIBLE	900	440	280	1,000	500
100-103-45310	BUILDING RENTALS	470	1,005	400	750	750
100-103-45310-III-B	BUILDING RENTALS	60				
100-103-45310-III-E	BUILDING RENTALS	75				
100-103-47500	DONATIONS	1,995	360	320	20,000	500
100-103-47500-22004	DONATIONS	40,000				
100-103-47500-III-B	DONATIONS	2,045	1,220	1,635	500	1,000
100-103-47500-III-C	DONATIONS	431	640	130	1,000	500
100-103-47524-III-B	CONTRIBUTIONS	2,086	1,790	1,346	2,000	1,500
100-103-47530	FUND RAISERS	4,535	2,407	7,073	4,000	4,000
100-103-47530-III-B	FUND RAISERS	2,895	2,477	2,964	2,000	2,000
100-103-47530-III-C	FUND RAISERS	852	40			
100-103-48000	MISCELLANEOUS REVENUE	27,368	27,316	6,117	400	5,000
100-103-48000-III-C	MISCELLANEOUS REVENUE	437		400	500	500
100-103-48000-III-E	MISCELLANEOUS REVENUE	973	441			
100-103-48100-III-C	REFUNDS	762	463	692	300	500
100-103-49100-III-B	TRANSFERS IN				160,817	200,777
100-103-49100-III-C	TRANSFERS IN				120,113	149,959
100-103-49100-III-E	TRANSFERS IN				2,163	2,700
TOTAL ESTIMATED REVENUES		366,607	316,951	258,700	635,043	649,186

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 103 - COLUMBUS SENIOR CENTER						
APPROPRIATIONS						
100-103-51100	SALARIES AND WAGES	(3,921)	4,215		19,660	19,415
100-103-51100-III-B	SALARIES AND WAGES	96,278	111,758	94,152	110,480	109,065
100-103-51100-III-C	SALARIES AND WAGES	141,603	147,491	130,133	146,880	145,008
100-103-51100-III-E	SALARIES AND WAGES	1,510	1,556	1,469	1,530	1,512
100-103-52100	SOCIAL SECURITY				1,504	1,550
100-103-52100-III-B	SOCIAL SECURITY	7,252	8,414	7,054	8,450	8,705
100-103-52100-III-C	SOCIAL SECURITY	10,700	11,045	9,584	11,240	11,575
100-103-52100-III-E	SOCIAL SECURITY	112	116	110	117	120
100-103-52200	GROUP INSURANCE				4,000	2,988
100-103-52200-III-B	GROUP INSURANCE	9,904	10,597	11,014	11,000	16,785
100-103-52200-III-C	GROUP INSURANCE	8,818	19,738	30,720	16,500	22,315
100-103-52200-III-E	GROUP INSURANCE	232	240	235	200	232
100-103-52300	RETIREMENT				1,180	1,180
100-103-52300-III-B	RETIREMENT	5,906	6,223	5,672	6,630	6,622
100-103-52300-III-C	RETIREMENT	8,395	8,184	7,817	8,810	8,808
100-103-52300-III-E	RETIREMENT	95	87	89	92	90
100-103-52700-III-B	TRAINING AND TUITION	181	117		615	615
100-103-52700-III-C	TRAINING AND TUITION	159	326		750	500
100-103-52700-III-E	TRAINING AND TUITION	68			140	140
100-103-52710	EMPLOYEE RECRUITMENT/RETENTION	179	181			
100-103-52710-III-B	EMPLOYEE RECRUITMENT/RETENTION	137	100	175	100	100
100-103-52710-III-C	EMPLOYEE RECRUITMENT/RETENTION	503	136	175	150	150
100-103-52710-III-E	EMPLOYEE RECRUITMENT/RETENTION		2			
100-103-53200-III-B	PROFESSIONAL SERVICES				50	50
100-103-53200-III-C	PROFESSIONAL SERVICES				50	50
100-103-53400-III-B	COMPUTER SUPPORT/MAINT	330	125	1,253	1,500	620
100-103-53400-III-C	COMPUTER SUPPORT/MAINT	1,460	5	1,203	1,200	497
100-103-53400-III-E	COMPUTER SUPPORT/MAINT	50	5	211	1,000	413
100-103-53520-III-B	CONTRACT SERVICES				1,500	
100-103-53520-III-C	CONTRACT SERVICES				1,500	
100-103-54310	BUILDING & GROUNDS MAINT	2,295				
100-103-54310-III-C	BUILDING & GROUNDS MAINT		50			
100-103-54320-III-C	EQUIPMENT MAINTENANCE	1,396	1,478	3,032	2,000	2,000
100-103-54510	BUILDING RENTAL/LEASE	(108,783)	(115,692)			
100-103-54510-III-B	BUILDING RENTAL/LEASE	89,887	92,377	86,597	93,300	95,166
100-103-54510-III-C	BUILDING RENTAL/LEASE	40,384	41,503	38,906	42,000	42,840
100-103-55200	INSURANCE	560	(156)			
100-103-55200-III-B	INSURANCE	37	325	2,473	420	2,500
100-103-55200-III-C	INSURANCE	67	325	2,473	420	2,500
100-103-55200-III-E	INSURANCE	1				
100-103-55900	MISCELLANEOUS	15,718	32,751	30,171		
100-103-55900-III-B	MISCELLANEOUS	360	390	364	400	400
100-103-55900-III-C	MISCELLANEOUS	360	390	406	350	350
100-103-55900-III-E	MISCELLANEOUS	973	401			
100-103-56010	SUPPLIES	2,400				
100-103-56010-III-B	SUPPLIES	1,372	2,201	2,865	3,000	3,000
100-103-56010-III-C	SUPPLIES	11,801	16,123	17,182	12,500	12,500
100-103-56010-III-E	SUPPLIES		14	7	300	300
100-103-56020-III-B	OFFICE SUPPLIES	854	1,461	646	500	500
100-103-56020-III-C	OFFICE SUPPLIES	668	1,450	460	450	450
100-103-56020-III-E	OFFICE SUPPLIES	62	150	51	50	50
100-103-56030-III-B	CLEANING SUPPLIES/SERVICE	566	300	167	750	750
100-103-56030-III-C	CLEANING SUPPLIES/SERVICE	3,012	3,365	4,086	3,000	3,000
100-103-56040-III-B	POSTAGE AND FREIGHT	4				
100-103-56040-III-C	POSTAGE AND FREIGHT				25	25

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 103 - COLUMBUS SENIOR CENTER						
APPROPRIATIONS						
100-103-56240	TELEPHONE		10			
100-103-56240-III-B	TELEPHONE	219	156	220	275	275
100-103-56240-III-C	TELEPHONE	219	156	221	275	275
100-103-56300-III-C	FOOD COSTS	113,897	111,066	87,551	105,000	110,000
100-103-56400-III-B	PROGRAMS	2,104	1,608	1,995	1,000	1,000
100-103-56400-III-E	PROGRAMS				200	200
100-103-56650	MEMBERSHIP DUES		100			
100-103-56650-III-B	MEMBERSHIP DUES	12,026	12,650	12,636	12,000	12,000
100-103-56650-III-C	MEMBERSHIP DUES		14			
100-103-56690	SALES TAX REMITTANCE		3	2		
100-103-57950	DEPRECIATION	13,386	12,779			
100-103-57990	LOSS ON DISPOSITION	157				
TOTAL APPROPRIATIONS		495,953	548,409	593,577	635,043	649,186
NET OF REVENUES/APPROPRIATIONS - 103 - COLUMBUS SENIOR C		(129,346)	(231,458)	(334,877)		

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 104 - CITY ADMINISTRATOR						
ESTIMATED REVENUES						
100-104-43710	LOCAL GRANTS	44,444	12,085		866,660	899,476
100-104-49100	TRANSFERS IN					
TOTAL ESTIMATED REVENUES		44,444	12,085		866,660	899,476

BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 100 GENERAL FUND

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 104 - CITY ADMINISTRATOR						
APPROPRIATIONS						
100-104-51100	SALARIES AND WAGES	530,139	484,348	550,841	619,380	637,961
100-104-51100-FEMA1	SALARIES AND WAGES	2,302				
100-104-51200	OVERTIME		49			
100-104-52100	SOCIAL SECURITY	35,613	33,372	37,417	47,390	48,812
100-104-52100-FEMA1	SOCIAL SECURITY	169				
100-104-52200	GROUP INSURANCE	116,304	111,571	108,466	146,220	157,918
100-104-52200-FEMA1	GROUP INSURANCE	290				
100-104-52300	RETIREMENT	37,785	33,574	38,358	37,170	38,285
100-104-52300-FEMA1	RETIREMENT	184				
100-104-52700	TRAINING AND TUITION	1,145	10,253	7,614	5,000	5,000
100-104-52710	EMPLOYEE RECRUITMENT/RETENTION	(1,000)	283	156	500	500
100-104-55900	MISCELLANEOUS	7,800	9,154	7,653	9,500	9,500
100-104-56240	TELEPHONE	86	43			
100-104-56650	MEMBERSHIP DUES		800	1,353	1,500	1,500
TOTAL APPROPRIATIONS		730,817	683,447	751,858	866,660	899,476
NET OF REVENUES/APPROPRIATIONS - 104 - CITY ADMINISTRATOR		(686,373)	(671,362)	(751,858)		

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 105 - FINANCE						
ESTIMATED REVENUES						
100-105-49100	TRANSFERS IN				655,070	687,493
TOTAL ESTIMATED REVENUES					655,070	687,493

BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 100 GENERAL FUND

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 105 - FINANCE						
APPROPRIATIONS						
100-105-51100	SALARIES AND WAGES	456,625	494,443	445,888	483,940	498,458
100-105-51200	OVERTIME	4,400	1,806	1,739	2,090	2,090
100-105-52100	SOCIAL SECURITY	34,004	36,000	33,192	37,180	38,295
100-105-52200	GROUP INSURANCE	87,535	86,920	85,750	91,000	98,280
100-105-52300	RETIREMENT	27,766	27,096	27,068	29,160	30,035
100-105-52700	TRAINING AND TUITION	521	891	2,452	1,500	1,500
100-105-52710	EMPLOYEE RECRUITMENT/RETENTION	291	240	1,398	500	500
100-105-53200	PROFESSIONAL SERVICES			5,000		
100-105-53400	COMPUTER SUPPORT/MAINT	708	920	7,250	3,200	11,835
100-105-55900	MISCELLANEOUS	3,500	4,063	7,500	4,500	4,500
100-105-56240	TELEPHONE	1,743	1,482	883	1,500	1,500
100-105-56650	MEMBERSHIP DUES	299	299	305	500	500
TOTAL APPROPRIATIONS		617,392	654,160	618,425	655,070	687,493
NET OF REVENUES/APPROPRIATIONS - 105 - FINANCE		(617,392)	(654,160)	(618,425)		

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 106 - CITY CLERK						
ESTIMATED REVENUES						
100-106-48000	MISCELLANEOUS REVENUE	618				
100-106-49100	TRANSFERS IN				227,760	234,643
TOTAL ESTIMATED REVENUES		618			227,760	234,643

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BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 100 GENERAL FUND

Page: 15/170

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 106 - CITY CLERK						
APPROPRIATIONS						
100-106-51100	SALARIES AND WAGES	219,062	165,656	136,724	154,360	158,991
100-106-51200	OVERTIME	595	74	35		150
100-106-52100	SOCIAL SECURITY	18,245	12,175	10,061	11,810	12,164
100-106-52200	GROUP INSURANCE	65,511	65,648	33,283	42,000	42,000
100-106-52300	RETIREMENT	15,126	9,393	8,205	9,260	9,538
100-106-52700	TRAINING AND TUITION	3,648	625	683	2,500	2,000
100-106-52710	EMPLOYEE RECRUITMENT/RETENTION	402	260		500	500
100-106-53400	COMPUTER SUPPORT/MAINT			1,213	2,200	3,700
100-106-55800	TRAVEL		1,696	637	2,500	2,500
100-106-56010	SUPPLIES		659		1,000	1,500
100-106-56020	OFFICE SUPPLIES	98	95	72	500	500
100-106-56240	TELEPHONE	350	608	492	630	600
100-106-56650	MEMBERSHIP DUES	445	170	455	500	500
TOTAL APPROPRIATIONS		323,482	257,059	191,860	227,760	234,643
NET OF REVENUES/APPROPRIATIONS - 106 - CITY CLERK		(322,864)	(257,059)	(191,860)		

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 107 - MAYOR/COUNCIL						
ESTIMATED REVENUES						
100-107-49100	TRANSFERS IN				85,270	87,603
	TOTAL ESTIMATED REVENUES				85,270	87,603

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 107 - MAYOR/COUNCIL						
APPROPRIATIONS						
100-107-51100	SALARIES AND WAGES	69,712	71,096	66,741	72,240	74,407
100-107-52100	SOCIAL SECURITY	5,338	5,419	5,106	5,530	5,696
100-107-52700	TRAINING AND TUITION	4,476	3,592	2,660	4,000	4,000
100-107-53400	COMPUTER SUPPORT/MAINT	12,566				
100-107-55800	TRAVEL	237	2,049	1,333	3,500	3,500
TOTAL APPROPRIATIONS		92,329	82,156	75,840	85,270	87,603
NET OF REVENUES/APPROPRIATIONS - 107 - MAYOR/COUNCIL		(92,329)	(82,156)	(75,840)		

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 108 - HUMAN RESOURCES						
ESTIMATED REVENUES						
100-108-49100	TRANSFERS IN				230,464	241,040
TOTAL ESTIMATED REVENUES					230,464	241,040

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 108 - HUMAN RESOURCES						
APPROPRIATIONS						
100-108-51100	SALARIES AND WAGES	129,912	186,243	188,898	185,310	190,869
100-108-52100	SOCIAL SECURITY	10,205	13,925	14,281	14,176	14,601
100-108-52200	GROUP INSURANCE	10,224	14,260	19,272	15,158	16,371
100-108-52300	RETIREMENT	8,076	10,194	11,334	11,120	11,454
100-108-52700	TRAINING AND TUITION	310	1,562	771	1,500	1,500
100-108-52710	EMPLOYEE RECRUITMENT/RETENTION	417	742	258	500	500
100-108-53400	COMPUTER SUPPORT/MAINT			732	500	3,545
100-108-55900	MISCELLANEOUS	11	138	43	300	300
100-108-56240	TELEPHONE	1,494	1,520	1,179	1,500	1,500
100-108-56650	MEMBERSHIP DUES	369	264	125	400	400
TOTAL APPROPRIATIONS		161,018	228,848	236,893	230,464	241,040
NET OF REVENUES/APPROPRIATIONS - 108 - HUMAN RESOURCES		(161,018)	(228,848)	(236,893)		

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 110 - POLICE						
ESTIMATED REVENUES						
100-110-42110	ANIMAL LICENSES	12,844	10,887	11,319	15,000	15,000
100-110-42120	OTHER LICENSES	15	20	10	50	50
100-110-42136	OTHER PERMITS	7,710	8,065	9,395	5,000	8,000
100-110-42310	FINES AND PENALTIES	2,441	654	165	1,500	2,000
100-110-42320	VEHICLE IMPOUND FEES	71,515	72,845	56,360	60,000	70,000
100-110-43102	FEDERAL GRANTS	6,213	14,827	5,184	10,000	12,000
100-110-43102-20015	FEDERAL GRANTS	6,118	3,481	4,365	5,000	5,000
100-110-43410	STATE GRANTS	9,952	11,477	8,516	10,000	10,000
100-110-43710	LOCAL GRANTS	618	863	438	1,000	1,000
100-110-43920	S.T.O.P. PROGRAM	700	1,650	2,700	800	1,500
100-110-44150	FUEL	39,961	33,902		37,500	
100-110-44210	ALARM SYSTEMS	150	600	75	800	800
100-110-44215	OTHER FEES	6,196	6,228	6,151	6,000	6,000
100-110-44218	POLICE PROTECTION	61,419	159,085	71,367	127,000	160,000
100-110-44520	INSPECTION FEES		200		100	200
100-110-44540	ANIMAL IMPOUNDING FEES	320	818	605	1,000	1,000
100-110-44760	COPY MACHINE FEES	7,007	6,079	2,494	7,500	7,500
100-110-47500	DONATIONS	152	13,000		13,000	13,000
100-110-47520	DONATIONS-D.A.R.E.		5,904		5,500	5,500
100-110-47521	DONATIONS-GREAT		2,273		2,300	2,300
100-110-47522	KIDS & COPS REVENUES		5,046	12,170	5,050	5,000
100-110-47523	DONATIONS - HUMAN TRAFFIC TASK FO		3,031	3,000	3,050	2,000
100-110-48000	MISCELLANEOUS REVENUE	3,125	9,517	13,396	5,000	5,000
100-110-48100	REFUNDS		2,022	386	1,000	1,000
100-110-49100	TRANSFERS IN				6,410,080	6,692,811
100-110-49100-20018	TRANSFERS IN	99,994	1,977			
100-110-49100-21001	TRANSFERS IN	38,323	63,289			
100-110-49100-21005	TRANSFERS IN	73,417	72,626	70,484	80,000	
100-110-49100-21006	TRANSFERS IN	72,905	72,626	70,484	80,000	
100-110-49100-21007	TRANSFERS IN	72,905	72,626	79,867	80,000	
100-110-49100-21008	TRANSFERS IN	17,347	19,631	22,495	25,000	
100-110-49100-22007	TRANSFERS IN			7,818	15,000	
100-110-49100-24006	TRANSFERS IN	9,191				
100-110-49100-25033	TRANSFERS IN		96,700			
100-110-49100-25037	TRANSFERS IN		61,786			
100-110-49100-26001	TRANSFERS IN			245,819	280,000	
100-110-49100-26016	TRANSFERS IN			27,736	30,000	
100-110-49100-26017	TRANSFERS IN			14,150	25,500	
100-110-49100-26019	TRANSFERS IN			15,120	40,000	
100-110-49100-27017	TRANSFERS IN					75,000
100-110-49100-27019	TRANSFERS IN					10,000
100-110-49100-PFV01	TRANSFERS IN					84,800
100-110-49100-PFV02	TRANSFERS IN					84,800
100-110-49100-PFV03	TRANSFERS IN					84,800
100-110-49100-PFV04	TRANSFERS IN					25,000
100-110-49210	LAND OR PROPERTY SALES	48,271	45,315	41,678	50,000	
TOTAL ESTIMATED REVENUES		668,809	879,050	803,747	7,438,730	7,391,061

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 110 - POLICE						
APPROPRIATIONS						
100-110-51100	SALARIES AND WAGES	3,525,164	3,917,321	3,544,509	4,012,000	4,132,360
100-110-51200	OVERTIME	196,190	185,646	233,326	180,000	180,000
100-110-51300	TEMPORARY AND SEASONAL	7,859	6,422	13,080	8,000	8,000
100-110-52100	SOCIAL SECURITY	270,665	301,147	279,338	321,300	330,939
100-110-52200	GROUP INSURANCE	752,222	806,722	790,193	834,800	901,584
100-110-52300	RETIREMENT	250,799	265,264	327,157	377,280	388,598
100-110-52700	TRAINING AND TUITION	58,910	61,019	55,647	60,000	65,000
100-110-52710	EMPLOYEE RECRUITMENT/RETENTION	5,032	10,601	10,591	10,000	10,000
100-110-52800	UNIFORMS	14,722	19,918	25,796	20,000	20,000
100-110-52810	UNIFORMS-QUARTERMASTER	22,623	22,927	33,186	25,000	25,000
100-110-53200	PROFESSIONAL SERVICES	86,620	89,474	72,951	75,000	75,000
100-110-53400	COMPUTER SUPPORT/MAINT	13,592	28,571	27,759	24,400	57,230
100-110-53520	CONTRACT SERVICES	89,040	84,000	84,000	125,000	125,000
100-110-54310	BUILDING MAINTENANCE	10,162	10,353	16,205	15,000	20,000
100-110-54320	EQUIPMENT MAINTENANCE	5,919	10,813	9,075	8,000	8,000
100-110-54330	VEHICLE MAINTENANCE	51,142	61,334	40,949	56,000	58,000
100-110-54380	MAINTENANCE AGREEMENTS	76,928	104,242	80,684	140,000	140,000
100-110-54510	BUILDING RENTAL/LEASE				1,200	1,200
100-110-54520	EQUIPMENT RENTAL/PURCHASE	475	4,000	1,476	4,000	4,000
100-110-54530	VEHICLE TOWING	49,395	39,780	27,625	35,000	35,000
100-110-55200	INSURANCE	134,278	160,049	179,896	160,000	160,000
100-110-55210	CLAIMS AND SETTLEMENTS	6,870	(832)	(9,339)	1,000	1,000
100-110-55900	MISCELLANEOUS	940	5,094		2,000	2,000
100-110-56010	SUPPLIES	5,459	7,025	4,769	7,000	7,000
100-110-56020	OFFICE SUPPLIES	7,598	6,237	5,317	7,500	7,500
100-110-56030	CLEANING SUPPLIES/SERVICE	29,629	30,486	28,965	31,000	31,000
100-110-56040	POSTAGE AND FREIGHT	3,247	4,453	3,046	3,000	3,000
100-110-56050	FUEL	113,551	105,871	48,506	100,000	100,000
100-110-56140	STOP PROGRAM EXPENSE	1,598	1,171		2,500	2,500
100-110-56150	D.A.R.E. EXPENSE	3,330	2,287	1,910	3,000	3,000
100-110-56160	G.R.E.A.T. EXPENSE		802		1,500	1,500
100-110-56165	K9 PROGRAM	2,469	2,683	5,930	3,500	3,500
100-110-56190	PERSONAL PROTECTIVE SUPP	2,768	7,855		6,000	6,000
100-110-56190-20015	PERSONAL PROTECTIVE SUPP	6,637	9,845	7,855	10,000	10,000
100-110-56190-20018	PERSONAL PROTECTIVE SUPP	5,008	4,952	7,919	8,000	8,000
100-110-56210	NATURAL GAS	7,426	5,383	7,538	10,000	10,000
100-110-56220	ELECTRICITY	39,234	53,592	50,261	50,000	50,000
100-110-56230	WATER AND SEWER	1,976	2,073	1,806	2,600	2,600
100-110-56240	TELEPHONE	19,525	21,829	17,091	20,000	20,000
100-110-56250	REFUSE	581	834	1,009	1,500	1,500
100-110-56280	KIDS & COPS EXPENSES	2,543	3,697	2,865	2,000	2,000
100-110-56281	PROJECT LIFESAVER		654	216	250	250
100-110-56630	DRUG TASK FORCE	5,400	5,400	5,400	5,400	5,400
100-110-56650	MEMBERSHIP DUES	1,120	1,555	2,030	2,000	2,000
100-110-56680	LICENSE TAX REMITTANCE	794	748		1,500	1,500
100-110-56690	SALES TAX REMITTANCE	469	409	261	500	500
100-110-57510	CAPITAL-EQUIPMENT		30,249			
100-110-57510-22007	CAPITAL-EQUIPMENT			7,818	15,000	
100-110-57510-25033	CAPITAL-EQUIPMENT			5,000		
100-110-57510-26001	CAPITAL-EQUIPMENT			245,819	280,000	
100-110-57510-26016	CAPITAL-EQUIPMENT			27,736	30,000	
100-110-57510-26017	CAPITAL-EQUIPMENT			17,458	35,000	
100-110-57510-26019	CAPITAL-EQUIPMENT			23,735	40,000	
100-110-57510-27017	CAPITAL-EQUIPMENT					75,000
100-110-57510-27019	CAPITAL-EQUIPMENT					10,000

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 110 - POLICE						
APPROPRIATIONS						
100-110-57520-21005	CAPITAL-VEHICLES			70,484	80,000	
100-110-57520-21006	CAPITAL-VEHICLES			70,484	80,000	
100-110-57520-21007	CAPITAL-VEHICLES			79,867	80,000	
100-110-57520-21008	CAPITAL-VEHICLES			22,495	25,000	
100-110-57520-PFV01	CAPITAL-VEHICLES					84,800
100-110-57520-PFV02	CAPITAL-VEHICLES					84,800
100-110-57520-PFV03	CAPITAL-VEHICLES					84,800
100-110-57520-PFV04	CAPITAL-VEHICLES					25,000
100-110-57950	DEPRECIATION	707,039	755,856			
100-110-58100	TRANSFERS OUT			1,451		
TOTAL APPROPRIATIONS		6,596,948	7,259,811	6,619,145	7,438,730	7,391,061
NET OF REVENUES/APPROPRIATIONS - 110 - POLICE		(5,928,139)	(6,380,761)	(5,815,398)		

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 112 - ANIMAL CONTROL						
APPROPRIATIONS						
100-112-52700	TRAINING AND TUITION			53		
100-112-56220	ELECTRICITY	67		126		
100-112-56650	MEMBERSHIP DUES	200				
TOTAL APPROPRIATIONS		267		179		
NET OF REVENUES/APPROPRIATIONS - 112 - ANIMAL CONTROL		(267)		(179)		

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BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 100 GENERAL FUND

Page: 24/170

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 120 - FIRE						
ESTIMATED REVENUES						
100-120-43410	STATE GRANTS	5,100		13,669		
100-120-44215	OTHER FEES	525	434	343		
100-120-44220	FIRE PROTECTION-INDUSTR	199,093	289,364	292,387	300,000	300,000
100-120-44221	FIRE/EMS PROTECTION-RURAL	(22,500)				
100-120-44240	INSPECTION FEES	5,125	5,225	5,850	7,000	7,000
100-120-47500	DONATIONS	150	5,798	2,473	100	2,500
100-120-48000	MISCELLANEOUS REVENUE	3,014	531	4,217	5,000	5,000
100-120-49100	TRANSFERS IN		150,000	247,500	1,311,690	1,414,967
100-120-49100-20024	TRANSFERS IN	204,121				
100-120-49100-24007	TRANSFERS IN	157,298				
100-120-49100-24011	TRANSFERS IN	21,968				
100-120-49100-24012	TRANSFERS IN	24,665				
100-120-49100-25001	TRANSFERS IN		173,503			
100-120-49100-25002	TRANSFERS IN		444,277			
100-120-49100-25005	TRANSFERS IN		7,548			
100-120-49100-25006	TRANSFERS IN		9,995			
100-120-49100-25036	TRANSFERS IN		9,733			
100-120-49100-26018	TRANSFERS IN			470,000	470,000	470,000
100-120-49100-26020	TRANSFERS IN			1,075,000	1,075,000	1,075,000
100-120-49100-26024	TRANSFERS IN			208,102	200,000	
100-120-49100-27004	TRANSFERS IN					24,000
100-120-49100-27005	TRANSFERS IN					10,000
100-120-49210	LAND OR PROPERTY SALES	2,266	3,760	17,006		
TOTAL ESTIMATED REVENUES		600,825	1,100,168	2,336,547	3,368,790	3,308,467

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 120 - FIRE						
APPROPRIATIONS						
100-120-51100	SALARIES AND WAGES	768,362	878,431	792,144	837,610	862,738
100-120-51200	OVERTIME	59,566	106,872	108,227	109,810	109,800
100-120-52100	SOCIAL SECURITY	12,611	15,250	12,741	15,400	15,862
100-120-52200	GROUP INSURANCE	142,920	181,553	172,248	187,750	202,770
100-120-52300	RETIREMENT	85,552	101,686	115,982	111,390	114,732
100-120-52700	TRAINING AND TUITION	7,569	8,679	8,412	17,000	17,000
100-120-52710	EMPLOYEE RECRUITMENT/RETENTION	12,892	10,729	4,303	5,000	5,000
100-120-52800	UNIFORMS	6,341	5,286	5,134	8,000	8,000
100-120-52900	EMPLOYEE HEALTH	1,805	7	24,025	30,000	30,000
100-120-53200	PROFESSIONAL SERVICES	630				
100-120-53210	EQUIPMENT RECERT PROGRAM	2,250	9,384	17,065	20,000	20,000
100-120-53400	COMPUTER SUPPORT/MAINT	10,403	12,743	16,806	16,530	41,515
100-120-54310	BUILDING MAINTENANCE	15,664	10,789	16,411	12,500	16,250
100-120-54320	EQUIPMENT MAINTENANCE	9,835	8,568	6,701	12,500	12,500
100-120-54330	VEHICLE MAINTENANCE	16,279	36,038	24,982	50,000	50,000
100-120-54330-21094	VEHICLE MAINTENANCE	6,472	805	7,724	10,000	10,000
100-120-54380	MAINTENANCE AGREEMENTS	2,104	1,730		5,000	2,000
100-120-54410	HAZMAT MAINTENANCE	9,182	(9,182)			
100-120-55200	INSURANCE	83,274	59,256	89,474	60,000	90,000
100-120-55210	CLAIMS AND SETTLEMENTS	1,000				
100-120-55900	MISCELLANEOUS	900	1,384	201	1,000	1,000
100-120-56010	SUPPLIES	16,098	21,834	10,633	20,000	25,000
100-120-56020	OFFICE SUPPLIES	2,271	1,951	2,093	2,500	2,500
100-120-56030	CLEANING SUPPLIES/SERVICE	5,354	4,473	4,434	5,000	5,000
100-120-56040	POSTAGE AND FREIGHT	58	1	5	150	150
100-120-56050	FUEL	18,516	16,262	5,628	16,000	16,000
100-120-56170	FIRE PREVENTION	382	1,741	140	3,500	3,500
100-120-56190	PERSONAL PROTECTIVE SUPP		9,709	19,889	20,000	20,000
100-120-56210	NATURAL GAS	8,657	12,094	10,669	13,000	13,000
100-120-56220	ELECTRICITY	26,512	23,622	19,778	20,000	20,000
100-120-56230	WATER AND SEWER	2,640	3,246	2,444	3,000	3,000
100-120-56240	TELEPHONE	9,661	5,839	4,314	10,000	10,000
100-120-56250	REFUSE	6	15		50	50
100-120-56650	MEMBERSHIP DUES	499	662	707	1,000	2,000
100-120-56690	SALES TAX REMITTANCE	22	45	40	100	100
100-120-57510-26024	CAPITAL-EQUIPMENT			208,102	200,000	
100-120-57510-27004	CAPITAL-EQUIPMENT					24,000
100-120-57510-27005	CAPITAL-EQUIPMENT					10,000
100-120-57520-26018	CAPITAL-VEHICLES			470,000	470,000	470,000
100-120-57520-26020	CAPITAL-VEHICLES			1,075,000	1,075,000	1,075,000
100-120-57950	DEPRECIATION	593,637	653,337			
TOTAL APPROPRIATIONS		1,939,924	2,194,839	3,256,456	3,368,790	3,308,467
NET OF REVENUES/APPROPRIATIONS - 120 - FIRE		(1,339,099)	(1,094,671)	(919,909)		

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 121 - RESCUE						
ESTIMATED REVENUES						
100-121-43410	STATE GRANTS	75,000				
100-121-44221	FIRE/EMS PROTECTION-RURAL	305,000	283,250	301,881	283,250	300,000
100-121-44230	AMBULANCE SERVICE - BLS	(825)				
100-121-44231	AMBULANCE SERVICE - ALS 1		(842)	(907)		
100-121-44233	AMBULANCE SERVICES	706,426	721,633	543,388	700,000	700,000
100-121-48000	MISCELLANEOUS REVENUE	8,136	6,535	2,724	2,000	2,500
100-121-49100	TRANSFERS IN		150,000	247,500	1,712,780	1,793,313
100-121-49100-22012	TRANSFERS IN			80,000	80,000	
100-121-49100-24008	TRANSFERS IN	491,421				
100-121-49100-24009	TRANSFERS IN	35,000				
100-121-49100-25003	TRANSFERS IN		199,627			
100-121-49100-25004	TRANSFERS IN		20,941			
TOTAL ESTIMATED REVENUES		1,620,158	1,381,144	1,174,586	2,778,030	2,795,813

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 121 - RESCUE						
APPROPRIATIONS						
100-121-51100	SALARIES AND WAGES	1,225,879	1,479,775	1,467,438	1,490,190	1,534,896
100-121-51200	OVERTIME	110,538	198,475	200,990	203,930	203,950
100-121-52100	SOCIAL SECURITY	18,850	23,647	23,494	23,840	24,555
100-121-52200	GROUP INSURANCE	256,651	327,491	319,301	338,650	365,742
100-121-52300	RETIREMENT	155,002	185,177	215,040	200,000	206,000
100-121-52700	TRAINING AND TUITION	34,423	23,782	22,209	45,000	45,000
100-121-52710	EMPLOYEE RECRUITMENT/RETENTION	131			2,500	2,500
100-121-52800	UNIFORMS	6,312	5,286	5,135	8,000	8,000
100-121-52900	EMPLOYEE HEALTH	1,805	7	24,025	30,000	30,000
100-121-53200	PROFESSIONAL SERVICES	75,591	79,893	39,309	70,000	70,000
100-121-53210	EQUIPMENT RECERT PROGRAM		248			
100-121-53400	COMPUTER SUPPORT/MAINT	5,364	4,880	7,784	11,570	11,570
100-121-54310	BUILDING MAINTENANCE	15,513	10,774	16,411	12,500	16,250
100-121-54320	EQUIPMENT MAINTENANCE	3,710	2,338	9,235	10,000	10,000
100-121-54330	VEHICLE MAINTENANCE	21,060	43,534	20,093	50,000	50,000
100-121-54380	MAINTENANCE AGREEMENTS	1,204	1,730	400	3,500	3,500
100-121-55200	INSURANCE	17,927	42,797	65,683	43,000	66,000
100-121-55210	CLAIMS AND SETTLEMENTS	3,148				
100-121-55900	MISCELLANEOUS	17,585	526	636	1,000	1,000
100-121-55920	MISC FEES	572	882	3,568	750	750
100-121-55930	REFUNDS	2,527	9,906	1,691	7,500	7,500
100-121-56010	SUPPLIES	63,901	52,275	37,887	60,000	60,000
100-121-56020	OFFICE SUPPLIES	2,347	1,855	2,093	2,500	2,500
100-121-56030	CLEANING SUPPLIES/SERVICE	12,603	14,355	4,955	13,500	6,000
100-121-56040	POSTAGE AND FREIGHT	10	55	69	100	100
100-121-56050	FUEL	12,712	15,740	25,603	15,000	15,000
100-121-56190	PERSONAL PROTECTIVE SUPP	9,967	8,523	6,674	10,000	10,000
100-121-56210	NATURAL GAS	8,657	12,094	10,669	13,000	13,000
100-121-56220	ELECTRICITY	26,512	23,622	19,778	20,000	20,000
100-121-56230	WATER AND SEWER	2,640	3,246	2,444	3,000	3,000
100-121-56240	TELEPHONE	9,661	5,527	4,314	9,000	9,000
100-121-56690	SALES TAX REMITTANCE	5	9	17		
100-121-57510-22012	CAPITAL-EQUIPMENT			80,000	80,000	
100-121-57950	DEPRECIATION	213,843	243,004			
TOTAL APPROPRIATIONS		2,336,650	2,821,453	2,636,945	2,778,030	2,795,813
NET OF REVENUES/APPROPRIATIONS - 121 - RESCUE		(716,492)	(1,440,309)	(1,462,359)		

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 125 - VOLUNTEER FIRE DEPARTMENT						
ESTIMATED REVENUES						
100-125-48000	MISCELLANEOUS REVENUE	298		129		
100-125-49100	TRANSFERS IN				168,220	173,138
TOTAL ESTIMATED REVENUES						
		298		129	168,220	173,138

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 125 - VOLUNTEER FIRE DEPARTMENT						
APPROPRIATIONS						
100-125-51100	SALARIES AND WAGES	100,661	107,794	112,894	109,100	112,373
100-125-52100	SOCIAL SECURITY	3,072	2,725	3,496	8,350	8,601
100-125-52200	GROUP INSURANCE	12,152	12,515	11,970	13,560	14,645
100-125-52300	RETIREMENT	11,079	10,430	11,552	10,310	10,619
100-125-52700	TRAINING AND TUITION	9,023	9,100	9,833	12,500	12,500
100-125-52800	UNIFORMS		1,951	1,066	5,000	5,000
100-125-52900	EMPLOYEE HEALTH		1,729		2,500	2,500
100-125-55200	INSURANCE	872	4,210	3,304	4,200	4,200
100-125-55900	MISCELLANEOUS			55		
100-125-56010	SUPPLIES	1,308	46	735	1,500	1,500
100-125-56650	MEMBERSHIP DUES	1,151	611	80	1,200	1,200
TOTAL APPROPRIATIONS		139,318	151,111	154,985	168,220	173,138
NET OF REVENUES/APPROPRIATIONS - 125 - VOLUNTEER FIRE DEPT		(139,020)	(151,111)	(154,856)		

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BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 100 GENERAL FUND

Page: 30/170

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 130 - LIBRARY						
ESTIMATED REVENUES						
100-130-42310	FINES AND PENALTIES	9,987	3,038	4,035	2,200	3,500
100-130-43410	STATE GRANTS	550	1,000	1,980	6,500	1,000
100-130-43420	STATE AID	3,325	3,681	3,454	4,500	3,600
100-130-43710	LOCAL GRANTS	503,200	1,800	4,150	35,000	5,000
100-130-44127	MAKERSPACE FEES	790	356	506	1,000	1,000
100-130-44727	PROGRAMS	1,392	304	1,482	3,500	3,500
100-130-44729	MERCH/MISC SALES	1,842	20	30	500	100
100-130-44760	COPY MACHINE FEES	9,454	16,042	12,574	16,000	16,000
100-130-44761	REFERENCE FEES	103	79	140	500	200
100-130-44764	LENDER COMPENSATION	3,339	2,802	1,926	4,000	3,000
100-130-44765	LIBRARY CARDS	3,220	3,440	3,620	3,000	4,000
100-130-47500	DONATIONS	1,526	3,103	12,533	5,000	16,000
100-130-47530	FUND RAISERS		149		2,000	5,000
100-130-48000	MISCELLANEOUS REVENUE	2,734	301	1,933	2,000	4,000
100-130-48100	REFUNDS	343			200	200
100-130-49100	TRANSFERS IN	14,899	21,107		1,336,010	1,443,271
100-130-49100-20030	TRANSFERS IN	446,116	9,578			
100-130-49100-20032	TRANSFERS IN			11,976	20,100	
100-130-49100-26002	TRANSFERS IN			77,299	66,000	
100-130-49100-26022	TRANSFERS IN			6,587	33,500	
100-130-49100-FOUND	TRANSFERS IN		758	60,506	113,900	200,000
100-130-49210	LAND OR PROPERTY SALES	78	686			
TOTAL ESTIMATED REVENUES		1,002,898	68,244	204,731	1,655,410	1,709,371

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 130 - LIBRARY						
APPROPRIATIONS						
100-130-51100	SALARIES AND WAGES	764,289	803,100	696,035	776,000	824,470
100-130-51200	OVERTIME	304	98	3	200	100
100-130-51300	TEMPORARY AND SEASONAL		4,031	2,295	1,000	1,000
100-130-52100	SOCIAL SECURITY	55,734	59,781	51,780	59,000	60,770
100-130-52200	GROUP INSURANCE	143,520	128,236	119,328	145,000	156,600
100-130-52300	RETIREMENT	40,911	40,590	38,501	48,000	49,440
100-130-52700	TRAINING AND TUITION	7,442	4,915	3,339	5,000	5,000
100-130-52710	EMPLOYEE RECRUITMENT/RETENTION	2,265	2,546	2,599	3,000	3,000
100-130-53400	COMPUTER SUPPORT/MAINT			332		
100-130-53400-FOUND	COMPUTER SUPPORT/MAINT		5,588	29,821	68,610	155,310
100-130-53400-MAKRS	COMPUTER SUPPORT/MAINT	1,595	2,615	149	500	9,400
100-130-53400-MOBIL	COMPUTER SUPPORT/MAINT	75				
100-130-53400-PATRN	COMPUTER SUPPORT/MAINT	19,973	16,931	10,018	16,430	9,400
100-130-53400-PCLAB	COMPUTER SUPPORT/MAINT	8,821	12,514	5,133	11,250	9,400
100-130-53400-STAFF	COMPUTER SUPPORT/MAINT	13,982	5,832	18,146	13,160	24,060
100-130-53410	ELECTRONIC CATALOGING	13,753	14,303	13,792	13,900	13,900
100-130-54310	BUILDING MAINTENANCE	5,252	936	330	1,000	1,000
100-130-54320-PATRN	EQUIPMENT MAINTENANCE	10,720	13,344	12,699	11,500	36,802
100-130-54320-STAFF	EQUIPMENT MAINTENANCE	3,468	2,155		2,500	2,500
100-130-55200	INSURANCE	35,833	42,822	53,592	45,000	45,000
100-130-55400	ADVERTISING AND PROMOTION	9,256	4,535	3,317	4,000	4,000
100-130-55900	MISCELLANEOUS	8,892	35			
100-130-55920	MISC FEES		266	412		
100-130-56010	SUPPLIES		149			
100-130-56010-BUILD	SUPPLIES	6,308	1,860	5,747	5,000	2,060
100-130-56010-MTRLS	SUPPLIES	3,047	3,151	1,793	2,000	3,296
100-130-56010-PATRN	SUPPLIES	748	590	2,327	3,500	1,648
100-130-56010-STAFF	SUPPLIES	270	239	84	500	1,545
100-130-56020	OFFICE SUPPLIES	1,843	1,261	896	1,500	1,500
100-130-56030	CLEANING SUPPLIES/SERVICE	83,525	4,275	244	3,000	4,635
100-130-56040	POSTAGE AND FREIGHT	744	355	268	750	412
100-130-56040-ILILO	POSTAGE AND FREIGHT	9,787	8,567	6,544	7,000	7,000
100-130-56130	SUPPLIES FOR RESALE	103	50		110	52
100-130-56210	NATURAL GAS	53				
100-130-56220	ELECTRICITY	111,562	87,924	62,418	80,000	80,000
100-130-56230	WATER AND SEWER	2,204	1,365	1,252	2,250	1,545
100-130-56240	TELEPHONE	1,740	2,416	2,007	2,500	2,500
100-130-56240-PATRN	TELEPHONE	2,468	2,519	2,309	2,500	2,500
100-130-56250	REFUSE	1,394	1,661	1,497	1,400	1,400
100-130-56400-ADSRP	PROGRAMS	681	1,236	85	1,000	1,030
100-130-56400-ADULT	PROGRAMS	5,249	4,093	4,416	6,500	6,500
100-130-56400-CHILD	PROGRAMS	4,262	4,328	4,670	34,200	14,326
100-130-56400-CHSRP	PROGRAMS	7,478	7,475	7,303	7,500	7,725
100-130-56400-MAKRS	PROGRAMS	640	1,396	1,062	1,500	1,545
100-130-56400-SRPIC	PROGRAMS	993	103		1,000	1,030
100-130-56400-YASCH	PROGRAMS	5,603	4,800	2,245	3,100	3,193
100-130-56400-YASRP	PROGRAMS	4,594	4,200	4,640	4,200	4,120
100-130-56410	BOOKS AND PUBLICATIONS		62			
100-130-56410-ADULT	BOOKS AND PUBLICATIONS	35,900	36,245	23,851	40,300	36,050
100-130-56410-CHILD	BOOKS AND PUBLICATIONS	14,501	32,372	37,376	36,000	31,930
100-130-56410-REPLC	BOOKS AND PUBLICATIONS	143	67			
100-130-56410-SUBSC	BOOKS AND PUBLICATIONS	31,196	47,357	36,241	50,000	48,410
100-130-56410-YOUNG	BOOKS AND PUBLICATIONS	9,457	10,849	10,852	11,000	10,300
100-130-56650	MEMBERSHIP DUES	179		270	1,500	1,488
100-130-56690	SALES TAX REMITTANCE	395	906	970	950	979

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 130 - LIBRARY						
APPROPRIATIONS						
100-130-57510-20035	CAPITAL-EQUIPMENT				33,500	
100-130-57510-26002	CAPITAL-EQUIPMENT			77,299	66,000	
100-130-57510-26022	CAPITAL-EQUIPMENT			17,240	20,100	
100-130-57510-FOUND	CAPITAL-EQUIPMENT					19,500
100-130-57950	DEPRECIATION	869,973	864,504			
TOTAL APPROPRIATIONS		2,363,125	2,301,548	1,377,527	1,655,410	1,709,371
NET OF REVENUES/APPROPRIATIONS - 130 - LIBRARY		(1,360,227)	(2,233,304)	(1,172,796)		

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 140 - CEMETERY						
ESTIMATED REVENUES						
100-140-44510	CEMETERY-LOTS	55,000	40,100	35,700	50,000	40,000
100-140-44511	GRAVE OPENINGS	29,160	51,630	39,400	30,000	30,000
100-140-44512	DEED TRANSFERS	500	900	300	500	500
100-140-44513	WEEKEND FEES	3,250	4,400	2,750	4,500	4,500
100-140-44514	WINTER FEES	800	2,175	1,350	1,250	1,250
100-140-44515	STONE SETTING FEES	1,080	500	5,425	2,500	500
100-140-48000	MISCELLANEOUS REVENUE	13			250	250
100-140-49100	TRANSFERS IN				94,498	114,417
100-140-49100-25039	TRANSFERS IN		182,397		100,000	
100-140-49100-26003	TRANSFERS IN				80,000	
TOTAL ESTIMATED REVENUES		89,803	282,102	84,925	363,498	191,417

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 140 - CEMETERY						
APPROPRIATIONS						
100-140-51100	SALARIES AND WAGES	52,789	101,470	76,493	95,880	98,756
100-140-51200	OVERTIME	1,443	1,942	1,543	1,938	1,938
100-140-51300	TEMPORARY AND SEASONAL	31,384	22,637	23,618	22,000	22,000
100-140-52100	SOCIAL SECURITY	6,215	9,456	7,658	8,650	8,910
100-140-52200	GROUP INSURANCE	9,885	15,332	13,180	17,460	18,857
100-140-52300	RETIREMENT	3,074	5,732	4,672	5,870	6,046
100-140-52500	UNEMPLOYMENT	2,072	1,756		2,000	2,000
100-140-52700	TRAINING AND TUITION			95	500	500
100-140-52710	EMPLOYEE RECRUITMENT/RETENTION	209		119	500	500
100-140-53400	COMPUTER SUPPORT/MAINT	1,664	1,716	2,494	2,000	2,160
100-140-53520	CONTRACT SERVICES	1,792	2,043	1,965	2,100	2,100
100-140-54310	BUILDING MAINTENANCE	641	954	471	1,000	1,000
100-140-54320	EQUIPMENT MAINTENANCE	1,559	3,945	1,146	4,000	4,000
100-140-54330	VEHICLE MAINTENANCE	2,045	(448)	42	500	500
100-140-55200	INSURANCE	5,468	4,789	5,333	5,500	5,500
100-140-55900	MISCELLANEOUS	11	204	150	250	250
100-140-56010	SUPPLIES	1,609	1,369	1,078	1,500	1,500
100-140-56020	OFFICE SUPPLIES					50
100-140-56050	FUEL	7,736	6,785	5,024	7,500	7,500
100-140-56080	PLANTS SOD SEED FLOWERS	355	651	673	1,000	1,000
100-140-56220	ELECTRICITY	1,777	2,015	3,496	2,000	5,000
100-140-56230	WATER AND SEWER	322	202	265	500	500
100-140-56240	TELEPHONE	608	939	476	750	750
100-140-56250	REFUSE			15	100	100
100-140-57200-20038	CAPITAL-LAND & BUILDINGS			82,490	100,000	
100-140-57520-26003	CAPITAL-VEHICLES				80,000	
100-140-57950	DEPRECIATION	11,298	9,690			
TOTAL APPROPRIATIONS		143,956	193,179	232,496	363,498	191,417
NET OF REVENUES/APPROPRIATIONS - 140 - CEMETERY		(54,153)	88,923	(147,571)		

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 145 - COMMUNITY DEVELOPMENT						
ESTIMATED REVENUES						
100-145-42104	PLUMBING LICENSES	3,131	4,860	4,930	3,750	3,000
100-145-42135	BUILDING PERMITS	221,692	393,459	253,827	285,000	285,000
100-145-42136	OTHER PERMITS	4,689	3,450	2,840	2,500	2,800
100-145-42170	PLUMBING INSPECTIONS	16,601	30,132	25,946	18,500	18,500
100-145-42176	PERMIT TO OCCUPY THE RIGHT-OF-WAY	2,000	5,500	12,250	2,500	2,500
100-145-44125	RECORDING FEES	30	152	98		
100-145-44128	BOARD OF ADJUSTMENT FEES	618	600	1,000	500	500
100-145-44145	SUBDIVISION & REZONE FEES	16,100	4,750	13,550	12,500	12,500
100-145-44215	OTHER FEES		50	150		
100-145-48000	MISCELLANEOUS REVENUE	5,541		25	5,000	
100-145-49100	TRANSFERS IN				404,940	435,394
TOTAL ESTIMATED REVENUES		270,402	442,953	314,616	735,190	760,194

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 145 - COMMUNITY DEVELOPMENT						
APPROPRIATIONS						
100-145-51100	SALARIES AND WAGES	529,796	486,452	500,819	492,780	507,563
100-145-51200	OVERTIME	296		10	510	510
100-145-52100	SOCIAL SECURITY	39,107	35,894	37,291	37,740	38,872
100-145-52200	GROUP INSURANCE	99,244	84,392	82,247	90,790	98,053
100-145-52300	RETIREMENT	31,855	26,870	29,912	29,600	30,488
100-145-52700	TRAINING AND TUITION	1,465	1,505	1,302	2,000	2,000
100-145-52710	EMPLOYEE RECRUITMENT/RETENTION	7	70	549	500	500
100-145-52800	UNIFORMS	547	365	190	1,000	1,000
100-145-53200	PROFESSIONAL SERVICES	32,617	37,481	19,050	30,000	30,000
100-145-53400	COMPUTER SUPPORT/MAINT	16,252	11,514	26,320	18,000	22,238
100-145-54320	EQUIPMENT MAINTENANCE	181		34	2,500	2,500
100-145-54330	VEHICLE MAINTENANCE	1,437	1,312	756	4,300	4,300
100-145-55200	INSURANCE	834	4,652	5,314	5,000	5,000
100-145-55500	PUBLICATIONS AND NOTICES	2,217	535	654	2,000	1,000
100-145-55900	MISCELLANEOUS				250	250
100-145-55920	MISC FEES	4,998	7,135	5,818	6,000	6,000
100-145-55930	REFUNDS		291	92	250	250
100-145-56010	SUPPLIES	605	57	38	1,000	1,000
100-145-56020	OFFICE SUPPLIES	542	1,210	883	1,200	1,200
100-145-56040	POSTAGE AND FREIGHT	1,836	415	584	1,500	1,000
100-145-56050	FUEL	3,841	2,493	2,061	3,500	2,500
100-145-56190	PERSONAL PROTECTIVE SUPP				120	120
100-145-56240	TELEPHONE	3,627	3,517	1,845	3,500	2,700
100-145-56250	REFUSE	151			150	150
100-145-56650	MEMBERSHIP DUES	410	808		1,000	1,000
100-145-57950	DEPRECIATION	3,491				
TOTAL APPROPRIATIONS		775,356	706,968	715,769	735,190	760,194
NET OF REVENUES/APPROPRIATIONS - 145 - COMMUNITY DEVELO		(504,954)	(264,015)	(401,153)		

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 150 - PARKS						
ESTIMATED REVENUES						
100-150-41822	LODGING TAX	434,476	446,590	406,163	410,000	410,000
100-150-43102	FEDERAL GRANTS				80,000	
100-150-43410	STATE GRANTS	5,921	5,665	44,346	215,606	55,000
100-150-43710	LOCAL GRANTS	132,044	694,363		298,333	
100-150-44150	FUEL		5,973	58,614		70,000
100-150-44155	ELECTRICITY REVENUE	281		260		
100-150-44727	PROGRAMS	18,966	26,876	11,176	29,000	12,000
100-150-44727-FTNSS	PROGRAMS		20	240		
100-150-44727-SQURE	PROGRAMS			50		
100-150-44727-TNNIS	PROGRAMS		425			
100-150-44739	TAXABLE CONCESSIONS	10,074	4,651	96	7,500	4,000
100-150-44740	CONCESSIONS	18,134	12,017	1,732	15,000	5,000
100-150-45300	ATHLETIC FIELD RENTALS	18,486	35,705	25,305	25,000	30,000
100-150-45310	BUILDING RENTALS	4,694	4,275	2,955	6,000	4,000
100-150-45323	ADVERTISING	17,500	23,000	15,500	50,000	50,000
100-150-47500	DONATIONS	8,963			35,000	
100-150-47500-MEMRL	DONATIONS	2,250				
100-150-48000	MISCELLANEOUS REVENUE	1,489	1,284	1,206	5,000	5,000
100-150-49100	TRANSFERS IN	840,178	1,304,472	611,509	825,817	1,182,173
100-150-49100-21067	TRANSFERS IN	133,413	9,160			
100-150-49100-21068	TRANSFERS IN	80,000				
100-150-49100-23012	TRANSFERS IN	321,556	56,352			
100-150-49100-23016	TRANSFERS IN	499,902	965,958			
100-150-49100-23046	TRANSFERS IN	247,559	348,777			
100-150-49100-24006	TRANSFERS IN	9,191				
100-150-49100-24013	TRANSFERS IN	400,000				
100-150-49100-24014	TRANSFERS IN	9,961	6,952	22,151	25,000	
100-150-49100-24015	TRANSFERS IN		279,963			
100-150-49100-24016	TRANSFERS IN	126,392				
100-150-49100-24030	TRANSFERS IN	335,041	342,884			
100-150-49100-25007	TRANSFERS IN		174,605			
100-150-49100-25009	TRANSFERS IN		88,142			
100-150-49100-25010	TRANSFERS IN		22,079			
100-150-49100-25034	TRANSFERS IN		100,000			
100-150-49100-25038	TRANSFERS IN				250,000	
100-150-49100-26004	TRANSFERS IN			7,225	30,000	
100-150-49100-26005	TRANSFERS IN				11,667	
100-150-49100-26006	TRANSFERS IN				5,000	
100-150-49100-26026	TRANSFERS IN				49,500	
100-150-49100-27016	TRANSFERS IN					36,500
100-150-49100-27021	TRANSFERS IN					65,000
100-150-49100-27022	TRANSFERS IN					100,000
100-150-49100-27023	TRANSFERS IN					310,000
100-150-49100-27027	TRANSFERS IN					10,000
100-150-49100-27028	TRANSFERS IN					215,000
100-150-49210	LAND OR PROPERTY SALES	1,467	4,600	6,255		
TOTAL ESTIMATED REVENUES		3,677,938	4,964,788	1,214,783	2,373,423	2,563,673

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 150 - PARKS						
APPROPRIATIONS						
100-150-51100	SALARIES AND WAGES	797,419	748,215	786,372	788,070	811,712
100-150-51200	OVERTIME	37,005	38,444	39,567	26,830	40,000
100-150-51300	TEMPORARY AND SEASONAL	38,283	38,686	38,983	32,793	40,000
100-150-52100	SOCIAL SECURITY	62,089	62,627	63,988	64,850	66,796
100-150-52200	GROUP INSURANCE	161,401	166,074	175,790	181,170	195,664
100-150-52300	RETIREMENT	47,944	44,769	49,499	48,900	50,367
100-150-52700	TRAINING AND TUITION	2,447	3,084	411	3,235	1,835
100-150-52710	EMPLOYEE RECRUITMENT/RETENTION	4,734	6,549	6,486	19,500	19,500
100-150-52800	UNIFORMS	1,852	1,473	1,483	2,500	2,500
100-150-53200	PROFESSIONAL SERVICES	4,913	4,918	6,998	5,000	5,000
100-150-53400	COMPUTER SUPPORT/MAINT	12,885	18,436	23,997	17,150	56,699
100-150-54310	BUILDING MAINTENANCE	28,135	39,807	34,125	46,000	46,000
100-150-54320	EQUIPMENT MAINTENANCE	24,276	27,691	18,042	30,000	30,000
100-150-54330	VEHICLE MAINTENANCE	5,412	9,025	4,035	9,500	9,500
100-150-54490	IRRIGATION MAINTENANCE	1,660	7,109	4,727	6,500	6,500
100-150-54520	EQUIPMENT RENTAL/PURCHASE	15,733	24,941	21,035	21,225	24,000
100-150-55200	INSURANCE	93,180	115,337	143,735	115,000	145,000
100-150-55400	ADVERTISING AND PROMOTION	2,132	2,456	1,877	2,000	2,000
100-150-55900	MISCELLANEOUS	1,310	1,450	779	1,000	1,000
100-150-55920	MISC FEES		39	3,478		
100-150-56010	SUPPLIES	21,383	15,906	18,609	20,000	20,000
100-150-56020	OFFICE SUPPLIES	708	464	844	300	300
100-150-56040	POSTAGE AND FREIGHT	155	20	7	100	100
100-150-56050	FUEL	30,780	31,808	109,098	25,000	30,000
100-150-56070	FERTILIZER	1,169	5,004	4,396	1,000	7,500
100-150-56080	PLANTS SOD SEED FLOWERS	4,111	5,108	611	5,000	7,000
100-150-56085	MEMORIAL PROJECTS					500
100-150-56190	PERSONAL PROTECTIVE SUPP	294			1,000	1,000
100-150-56210	NATURAL GAS	2,069	2,369	3,967	3,000	3,000
100-150-56220	ELECTRICITY	46,624	57,161	48,519	52,500	52,500
100-150-56230	WATER AND SEWER	28,409	33,644	12,278	35,000	35,000
100-150-56240	TELEPHONE	2,994	2,241	2,085	3,500	3,500
100-150-56250	REFUSE	5,079	4,755	3,570	4,000	4,000
100-150-56300	FOOD COSTS	15,672	9,613	1,103	10,000	10,000
100-150-56400	PROGRAMS	63,902	40,618	42,457	41,000	41,000
100-150-56650	MEMBERSHIP DUES		855	548	1,000	2,400
100-150-56690	SALES TAX REMITTANCE	886	322	6	300	300
100-150-57200-25038	CAPITAL-LAND & BUILDINGS			438,897	500,000	
100-150-57200-26004	CAPITAL-LAND & BUILDINGS			9,888	30,000	
100-150-57200-26005	CAPITAL-LAND & BUILDINGS				35,000	
100-150-57200-26006	CAPITAL-LAND & BUILDINGS				30,000	
100-150-57200-26026	CAPITAL-LAND & BUILDINGS				49,500	
100-150-57200-27008	CAPITAL-LAND & BUILDINGS					30,000
100-150-57200-27009	CAPITAL-LAND & BUILDINGS					25,000
100-150-57200-27021	CAPITAL-LAND & BUILDINGS					65,000
100-150-57200-27023	CAPITAL-LAND & BUILDINGS					310,000
100-150-57200-27027	CAPITAL-LAND & BUILDINGS					10,000
100-150-57200-27028	CAPITAL-LAND & BUILDINGS					215,000
100-150-57300-20047	CAPITAL-NEW CONSTRUCTION			45,200	80,000	
100-150-57510-24014	CAPITAL-EQUIPMENT			22,151	25,000	
100-150-57510-27016	CAPITAL-EQUIPMENT					36,500
100-150-57510-27022	CAPITAL-EQUIPMENT					100,000
100-150-57950	DEPRECIATION	775,009	910,262			
TOTAL APPROPRIATIONS		2,342,054	2,481,280	2,189,641	2,373,423	2,563,673

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 150 - PARKS						
NET OF REVENUES/APPROPRIATIONS - 150 - PARKS		1,335,884	2,483,508	(974,858)		

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BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 100 GENERAL FUND

Page: 40/170

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 151 - PAWNEE PLUNGE WATER PARK						
ESTIMATED REVENUES						
100-151-44717	PASSES	57,660	48,461	37,474	52,500	40,000
100-151-44720	ADMISSIONS	321,120	305,032	283,407	318,000	300,000
100-151-44721	SWIMMING LESSONS	(60)	180			
100-151-44725	UNIFORMS	2,305	2,964	284	4,500	2,500
100-151-44726	FLOW RIDER ADMISSIONS	12,811	11,513	10,781	12,000	10,000
100-151-44727	PROGRAMS	75			500	500
100-151-44729	MERCH/MISC SALES	1,484	2,312	2,570	1,500	2,000
100-151-44739	TAXABLE CONCESSIONS	54,306	51,102	50,795	55,000	50,000
100-151-44740	CONCESSIONS	61,252	57,328	54,130	65,000	55,000
100-151-45310	BUILDING RENTALS	19,775	7,075	11,915	5,000	10,000
100-151-45320	EQUIPMENT RENTALS	982	389	284	1,000	500
100-151-48000	MISCELLANEOUS REVENUE	268	451	40	500	500
100-151-49100	TRANSFERS IN	287,201	394,733		292,470	368,654
100-151-49100-22019	TRANSFERS IN	31,451				
100-151-49100-25011	TRANSFERS IN		65,333	28,833	45,000	
100-151-49100-27007	TRANSFERS IN					18,500
100-151-49100-27018	TRANSFERS IN					30,000
TOTAL ESTIMATED REVENUES		850,630	946,873	480,513	852,970	888,154

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 151 - PAWNEE PLUNGE WATER PARK						
APPROPRIATIONS						
100-151-51100	SALARIES AND WAGES	103,799	112,910	92,529	110,510	113,825
100-151-51200	OVERTIME	13,491	13,611	15,242	16,320	16,320
100-151-51300	TEMPORARY AND SEASONAL	335,570	316,112	330,623	306,000	306,000
100-151-52100	SOCIAL SECURITY	34,200	33,404	33,237	33,110	34,103
100-151-52200	GROUP INSURANCE	33,859	36,036	25,993	38,480	41,558
100-151-52300	RETIREMENT	6,353	6,718	5,667	7,610	7,838
100-151-52700	TRAINING AND TUITION	63	6,245	4,266	2,500	2,500
100-151-52710	EMPLOYEE RECRUITMENT/RETENTION	5,110	8,101	6,242	5,000	5,000
100-151-52800	UNIFORMS	3,955	3,523	1,193	5,000	4,000
100-151-53200	PROFESSIONAL SERVICES	1,121	2,930	1,979	2,500	2,500
100-151-53400	COMPUTER SUPPORT/MAINT	12,566	12,524	12,343	10,640	20,210
100-151-54310	BUILDING MAINTENANCE	13,797	10,554	7,377	15,000	11,000
100-151-54320	EQUIPMENT MAINTENANCE	16,985	10,133	20,445	10,000	10,000
100-151-54330	VEHICLE MAINTENANCE	312	60			
100-151-54520	EQUIPMENT RENTAL/PURCHASE	25,700	14,340	14,956	26,500	26,000
100-151-55200	INSURANCE	21,771	15,357	23,403	16,000	24,000
100-151-55400	ADVERTISING AND PROMOTION		3,000	625	3,000	3,000
100-151-55900	MISCELLANEOUS			48	100	100
100-151-55910	OVER/SHORT	(148)	51		100	100
100-151-55920	MISC FEES	22,163	61,655	461	20,000	20,000
100-151-55930	REFUNDS		212			
100-151-56010	SUPPLIES	2,021	4,721	2,804	4,500	4,500
100-151-56020	OFFICE SUPPLIES	725	582	152	500	500
100-151-56030	CLEANING SUPPLIES/SERVICE	4,489	3,563	3,005	4,000	4,000
100-151-56060	CHEMICALS	35,639	39,120	47,844	35,000	41,000
100-151-56090	SMALL TOOLS	123		194	100	100
100-151-56130	SUPPLIES FOR RESALE	905	2,057	788	1,000	2,000
100-151-56210	NATURAL GAS	14,405	14,759	17,812	17,500	17,500
100-151-56220	ELECTRICITY	48,691	49,503	44,151	42,000	42,000
100-151-56230	WATER AND SEWER	2,288	9,731	9,118	7,500	7,500
100-151-56240	TELEPHONE	1,346	1,543	1,790	1,500	1,500
100-151-56300	FOOD COSTS	57,495	52,852	51,912	45,000	45,000
100-151-56400	PROGRAMS	571	463	181	1,000	1,000
100-151-56690	SALES TAX REMITTANCE	31,263	28,528	22,487	20,000	25,000
100-151-57200-25011	CAPITAL-LAND & BUILDINGS			28,833	45,000	
100-151-57510-27007	CAPITAL-EQUIPMENT					18,500
100-151-57510-27018	CAPITAL-EQUIPMENT					30,000
100-151-57950	DEPRECIATION	467,495	464,493			
TOTAL APPROPRIATIONS		1,318,123	1,339,391	827,700	852,970	888,154
NET OF REVENUES/APPROPRIATIONS - 151 - PAWNEE PLUNGE WA'		(467,493)	(392,518)	(347,187)		

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 152 - AQUATIC CENTER POOL						
ESTIMATED REVENUES						
100-152-44717	PASSES	18,193	15,751	12,356	18,000	11,000
100-152-44720	ADMISSIONS	12,511	10,345	11,052	10,000	10,000
100-152-44721	SWIMMING LESSONS	32,242	19,640	17,115	25,000	15,000
100-152-44722	WATERCISE & THERAPY	40				
100-152-44724	LIFEGUARD/WSI CLASSES	8,953	9,336	11,725	9,000	9,000
100-152-44725	UNIFORMS	1,949	1,243	594	1,500	1,000
100-152-44727	PROGRAMS	5,322	7,805	1,701	6,000	1,000
100-152-44729	MERCH/MISC SALES	1,408	2,001	132	2,000	500
100-152-44740	CONCESSIONS	1,421	1,858	2,044	2,000	1,000
100-152-45310	BUILDING RENTALS	5,619	3,760	5,815	5,000	4,000
100-152-45320	EQUIPMENT RENTALS		102		500	100
100-152-48000	MISCELLANEOUS REVENUE	318			200	
100-152-49100	TRANSFERS IN	348,457	390,572		415,237	411,733
100-152-49100-24017	TRANSFERS IN		11,578			
100-152-49100-24033	TRANSFERS IN	15,326				
TOTAL ESTIMATED REVENUES		451,759	473,991	62,534	494,437	464,333

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 152 - AQUATIC CENTER POOL						
APPROPRIATIONS						
100-152-51100	SALARIES AND WAGES	110,315	118,814	98,324	116,100	119,583
100-152-51200	OVERTIME	4,499	17,117	5,508	17,808	6,000
100-152-51300	TEMPORARY AND SEASONAL	116,622	92,306	97,840	109,160	100,000
100-152-52100	SOCIAL SECURITY	17,244	17,021	15,168	18,595	19,153
100-152-52200	GROUP INSURANCE	36,621	38,662	28,556	41,404	44,716
100-152-52300	RETIREMENT	6,773	7,102	6,075	8,030	8,271
100-152-52700	TRAINING AND TUITION	7,337	4,121	5,008	5,000	5,600
100-152-52710	EMPLOYEE RECRUITMENT/RETENTION	215	194	121	500	500
100-152-52800	UNIFORMS	887	380		500	500
100-152-53200	PROFESSIONAL SERVICES	2,536	5,252	2,811	4,500	4,500
100-152-53400	COMPUTER SUPPORT/MAINT	10,641	12,190	25,608	25,390	12,460
100-152-54310	BUILDING MAINTENANCE	12,463	5,090	5,042	15,000	7,500
100-152-54320	EQUIPMENT MAINTENANCE	16,032	40,039	25,781	12,500	20,000
100-152-54510	BUILDING RENTAL/LEASE	451				
100-152-54520	EQUIPMENT RENTAL/PURCHASE	2,361	3,218	902	2,000	1,000
100-152-55200	INSURANCE	4,756	14,281	10,307	15,000	15,000
100-152-55900	MISCELLANEOUS	1,450	1,450	1,079	1,450	1,000
100-152-55910	OVER/SHORT	(27)	(30)		100	
100-152-55920	MISC FEES	2,639	3,042	2,609	4,000	3,000
100-152-55930	REFUNDS			150	100	100
100-152-56010	SUPPLIES		974	653	1,500	1,000
100-152-56020	OFFICE SUPPLIES	469	620	502	500	500
100-152-56030	CLEANING SUPPLIES/SERVICE	1,659	1,479	1,615	1,750	1,750
100-152-56040	POSTAGE AND FREIGHT				50	50
100-152-56060	CHEMICALS	15,818	3,635	4,173	5,500	4,000
100-152-56090	SMALL TOOLS	271	51	473	500	500
100-152-56130	SUPPLIES FOR RESALE	150	100			150
100-152-56200	TEACHING SUPPLIES	45		265	1,000	1,000
100-152-56210	NATURAL GAS	16,229	20,462	21,175	25,000	25,000
100-152-56220	ELECTRICITY	52,833	46,509	54,600	50,000	50,000
100-152-56230	WATER AND SEWER	4,499	2,981	2,160	5,000	5,000
100-152-56240	TELEPHONE	1,497	1,657	1,316	1,750	1,750
100-152-56300	FOOD COSTS	375	527	825	750	750
100-152-56400	PROGRAMS	773	447	340	1,000	1,000
100-152-56690	SALES TAX REMITTANCE	3,325	2,722	1,971	3,000	3,000
100-152-57950	DEPRECIATION	72,847	55,393			
TOTAL APPROPRIATIONS		524,605	517,806	420,957	494,437	464,333
NET OF REVENUES/APPROPRIATIONS - 152 - AQUATIC CENTER POOL		(72,846)	(43,815)	(358,423)		

BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 100 GENERAL FUND

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 155 - VAN BERG GOLF COURSE						
ESTIMATED REVENUES						
100-155-41320	CITY & STATE SALES TAX	15,347	15,161	18,389	15,000	15,000
100-155-41340	SALES TAX FROM GOLF PRO	1,511	1,633	3,273	1,500	1,500
100-155-44710	CART RENTALS	87,050	86,523	97,774	81,000	85,000
100-155-44711	PULL CART RENTALS	151	350	87	500	350
100-155-44713	FOOTGOLF	517	467	60	500	400
100-155-44715	GREEN FEES	108,667	103,420	116,810	105,000	105,000
100-155-44716	PUNCH CARDS	3,185	2,979	3,506	4,000	3,000
100-155-44717	PASSES	21,468	23,513	29,864	25,000	25,000
100-155-44742	LIQUOR REVENUE	17,104	21,382	19,356	17,000	20,000
100-155-44750	GOLF SIMULATOR FEES		104	15,030		25,000
100-155-48000	MISCELLANEOUS REVENUE		27,925		1,000	1,000
100-155-49100	TRANSFERS IN				76,642	78,975
100-155-49100-23017	TRANSFERS IN	82,925	13,949			
100-155-49100-23018	TRANSFERS IN	60,000				
100-155-49100-26007	TRANSFERS IN				35,000	
100-155-49100-27010	TRANSFERS IN					55,000
TOTAL ESTIMATED REVENUES		397,925	297,406	304,149	362,142	415,225

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 155 - VAN BERG GOLF COURSE						
APPROPRIATIONS						
100-155-51100	SALARIES AND WAGES	79,077	107,411	91,343	93,520	96,326
100-155-51200	OVERTIME	777	1,372	2,707	816	1,000
100-155-51300	TEMPORARY AND SEASONAL	22,140	23,953	30,959	26,316	26,500
100-155-52100	SOCIAL SECURITY	7,433	9,862	9,333	9,230	9,507
100-155-52200	GROUP INSURANCE	19,705	23,051	19,956	24,900	26,892
100-155-52300	RETIREMENT	4,652	6,041	5,523	5,660	5,830
100-155-52700	TRAINING AND TUITION		16		200	200
100-155-52710	EMPLOYEE RECRUITMENT/RETENTION	116	94	461	500	500
100-155-53400	COMPUTER SUPPORT/MAINT	84	798	2,849	1,000	1,470
100-155-53500	COMMISSION ON CARTS	17,433	17,357	16,498	17,000	17,000
100-155-53510	COMMISSION ON LIQUOR	12,451	9,696	18,040	9,500	9,500
100-155-53520	CONTRACT SERVICES	28,436	28,663	26,645	30,000	30,000
100-155-53530	COMMISSION ON GREEN FEES	14,046	13,388	12,697	13,000	13,000
100-155-53540	COMMISSION ON PASSES	2,684	2,939	3,725	3,000	3,000
100-155-53545	COMMISSION ON GOLF SIMULATOR		47	6,646		15,000
100-155-54310	BUILDING MAINTENANCE	1,564	7,023	4,810	3,500	3,500
100-155-54320	EQUIPMENT MAINTENANCE	8,716	8,363	4,056	10,000	10,000
100-155-54330	VEHICLE MAINTENANCE	276	362	644	500	500
100-155-54350	GOLF CART/COURSE MAINT	7,500	2,643	5,638	7,500	7,500
100-155-54490	IRRIGATION MAINTENANCE	2,403	2,257	10,632	3,000	3,000
100-155-54520	EQUIPMENT RENTAL/PURCHASE	2,100	5,378	466	2,500	3,000
100-155-55200	INSURANCE	4,722	1,992	6,074	2,000	6,000
100-155-55900	MISCELLANEOUS			158	200	200
100-155-55920	MISC FEES	1,304	1,882	1,350	2,000	2,000
100-155-56010	SUPPLIES	2,464	2,973	2,622	2,500	2,500
100-155-56020	OFFICE SUPPLIES		8		50	50
100-155-56050	FUEL	5,670	6,142	4,284	5,000	6,500
100-155-56060	CHEMICALS	11,947	10,980	11,641	12,000	12,000
100-155-56070	FERTILIZER	6,000	5,869	1,490	6,000	6,000
100-155-56080	PLANTS SOD SEED FLOWERS	500	541		500	500
100-155-56110	PRO-SHOP SUPPLIES	1,513	1,638	1,570	1,500	1,500
100-155-56190	PERSONAL PROTECTIVE SUPP				500	
100-155-56210	NATURAL GAS	1,818	2,791	2,704	3,000	3,000
100-155-56220	ELECTRICITY	10,055	10,365	8,008	12,000	12,000
100-155-56230	WATER AND SEWER	698	585	524	4,000	4,000
100-155-56240	TELEPHONE	303	405	212	450	450
100-155-56650	MEMBERSHIP DUES		77		300	300
100-155-56690	SALES TAX REMITTANCE	16,737	16,666	19,622	13,500	20,000
100-155-57200-26007	CAPITAL-LAND & BUILDINGS			17,384	35,000	
100-155-57200-27010	CAPITAL-LAND & BUILDINGS					55,000
100-155-57950	DEPRECIATION	29,933	30,717			
TOTAL APPROPRIATIONS		325,257	364,345	351,271	362,142	415,225
NET OF REVENUES/APPROPRIATIONS - 155 - VAN BERG GOLF COI		72,668	(66,939)	(47,122)		

BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 100 GENERAL FUND

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 156 - QUAIL RUN GOLF COURSE						
ESTIMATED REVENUES						
100-156-41320	CITY & STATE SALES TAX	41,345	44,188	44,950	45,000	45,000
100-156-41340	SALES TAX FROM GOLF PRO	9,948	11,243	8,981	10,000	10,000
100-156-43102	FEDERAL GRANTS	506,755				
100-156-44129	MANAGER COMPENSATION FEES	22,215	6,243	5,380	15,000	15,000
100-156-44710	CART RENTALS	207,502	220,359	220,756	225,000	220,000
100-156-44711	PULL CART RENTALS	185	4,454	2,989	5,000	5,000
100-156-44715	GREEN FEES	243,438	256,680	243,051	270,000	260,000
100-156-44716	PUNCH CARDS	18,050	18,419	13,470	20,000	20,000
100-156-44717	PASSES	121,654	134,568	169,231	130,000	130,000
100-156-44742	LIQUOR REVENUE	85,111	120,654	70,954	80,000	100,000
100-156-48000	MISCELLANEOUS REVENUE	6,890	456		500	500
100-156-49100	TRANSFERS IN				105,420	130,061
100-156-49100-24019	TRANSFERS IN	88,018				
100-156-49100-25013	TRANSFERS IN		11,870			
100-156-49100-25014	TRANSFERS IN		16,000			
100-156-49100-25040	TRANSFERS IN		44,000			
100-156-49100-25041	TRANSFERS IN		27,334			
100-156-49100-26008	TRANSFERS IN			115,155	115,000	
100-156-49100-27011	TRANSFERS IN					5,000
100-156-49100-27024	TRANSFERS IN					30,000
100-156-49210	LAND OR PROPERTY SALES		17,300			
TOTAL ESTIMATED REVENUES		1,351,111	933,768	894,917	1,020,920	970,561

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 156 - QUAIL RUN GOLF COURSE						
APPROPRIATIONS						
100-156-51100	SALARIES AND WAGES	158,586	144,389	145,404	179,570	184,957
100-156-51200	OVERTIME	1,136	1,716	851	2,000	2,000
100-156-51300	TEMPORARY AND SEASONAL	91,141	94,987	60,926	89,100	89,100
100-156-52100	SOCIAL SECURITY	17,856	19,345	15,321	20,710	21,331
100-156-52200	GROUP INSURANCE	55,913	50,434	40,541	58,040	62,683
100-156-52300	RETIREMENT	9,116	9,142	8,724	11,000	11,330
100-156-52700	TRAINING AND TUITION	1,062	933	3,252	1,000	1,500
100-156-52710	EMPLOYEE RECRUITMENT/RETENTION	1,135	2,360	594	2,000	2,000
100-156-53200	PROFESSIONAL SERVICES		2,297	8,063	500	1,000
100-156-53400	COMPUTER SUPPORT/MAINT	10,320	9,429	7,285	11,000	18,660
100-156-53500	COMMISSION ON CARTS	42,028	44,740	37,924	40,000	40,000
100-156-53510	COMMISSION ON LIQUOR	66,356	91,544	60,004	60,000	60,000
100-156-53520	CONTRACT SERVICES	57,732	58,688	56,296	63,000	63,000
100-156-53530	COMMISSION ON GREEN FEES	32,686	34,358	25,996	27,500	27,500
100-156-53540	COMMISSION ON PASSES	15,207	16,821	21,109	17,000	17,000
100-156-54310	BUILDING MAINTENANCE	12,303	13,838	13,242	13,000	13,000
100-156-54320	EQUIPMENT MAINTENANCE	41,429	40,935	43,046	40,000	40,000
100-156-54330	VEHICLE MAINTENANCE	1,172	1,140	3,070	1,000	1,000
100-156-54350	GOLF CART/COURSE MAINT	24,101	24,622	33,593	25,000	25,000
100-156-54490	IRRIGATION MAINTENANCE	18,983	19,256	34,789	20,000	20,000
100-156-54510	BUILDING RENTAL/LEASE		(1)			
100-156-54520	EQUIPMENT RENTAL/PURCHASE	10,589	12,730	13,759	15,000	15,000
100-156-55200	INSURANCE	10,106	15,799	14,194	15,000	15,000
100-156-55400	ADVERTISING AND PROMOTION	3,443	3,320	3,902	5,000	5,000
100-156-55900	MISCELLANEOUS		869	2,515	500	500
100-156-55900-CARES	MISCELLANEOUS			273		
100-156-55920	MISC FEES	26,293	38,090	29,670	20,000	20,000
100-156-56010	SUPPLIES	9,721	9,851	9,988	7,000	7,000
100-156-56020	OFFICE SUPPLIES	297	90		250	250
100-156-56050	FUEL	22,758	22,875	18,731	25,000	25,000
100-156-56060	CHEMICALS	34,997	37,867	26,161	35,000	35,000
100-156-56070	FERTILIZER	9,798	8,636	6,617	10,000	10,000
100-156-56080	PLANTS SOD SEED FLOWERS	3,480	3,479	2,204	3,500	3,500
100-156-56110	PRO-SHOP SUPPLIES	5,295	7,332	6,697	3,500	3,500
100-156-56190	PERSONAL PROTECTIVE SUPP		155	732	500	500
100-156-56210	NATURAL GAS	1,790	1,793	1,336	3,000	3,000
100-156-56220	ELECTRICITY	31,905	34,947	34,144	34,000	34,000
100-156-56230	WATER AND SEWER	1,953	2,288	1,863	3,000	3,000
100-156-56240	TELEPHONE	3,122	3,343	1,882	3,000	3,000
100-156-56250	REFUSE	15	22	32	250	250
100-156-56650	MEMBERSHIP DUES		435	788	1,000	1,000
100-156-56690	SALES TAX REMITTANCE	52,996	57,752	49,228	40,000	50,000
100-156-57510-26008	CAPITAL-EQUIPMENT			115,155	115,000	
100-156-57510-27011	CAPITAL-EQUIPMENT					5,000
100-156-57510-27024	CAPITAL-EQUIPMENT					30,000
100-156-57950	DEPRECIATION	181,519	187,284			
100-156-58100	TRANSFERS OUT	506,755				
TOTAL APPROPRIATIONS		1,575,094	1,129,930	959,901	1,020,920	970,561
NET OF REVENUES/APPROPRIATIONS - 156 - QUAIL RUN GOLF CO		(223,983)	(196,162)	(64,984)		

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 165 - CREATIVE DISTRICT						
ESTIMATED REVENUES						
100-165-43102	FEDERAL GRANTS					9,500
100-165-43710	LOCAL GRANTS					1,250
100-165-44727	PROGRAMS					11,000
100-165-47500-SCULP	DONATIONS					9,500
100-165-49100-SCULP	TRANSFERS IN					2,500
100-165-49210	LAND OR PROPERTY SALES					5,000
TOTAL ESTIMATED REVENUES						38,750

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 165 - CREATIVE DISTRICT						
APPROPRIATIONS						
100-165-52700	TRAINING AND TUITION					250
100-165-53200-CDPRO	PROFESSIONAL SERVICES					12,500
100-165-53200-EXHIB	PROFESSIONAL SERVICES					1,000
100-165-53200-SCULP	PROFESSIONAL SERVICES					10,000
100-165-55400	ADVERTISING AND PROMOTION					3,000
100-165-55400-SCULP	ADVERTISING AND PROMOTION					2,500
100-165-55900	MISCELLANEOUS					550
100-165-56010-CDPRO	SUPPLIES					3,200
100-165-56010-EXHIB	SUPPLIES					5,000
100-165-56010-SCULP	SUPPLIES					300
100-165-56020	OFFICE SUPPLIES					150
100-165-56650	MEMBERSHIP DUES					300
TOTAL APPROPRIATIONS						38,750
NET OF REVENUES/APPROPRIATIONS - 165 - CREATIVE DISTRICT						
ESTIMATED REVENUES - FUND 100		27,979,529	29,718,016	20,825,523	40,569,577	41,184,259
APPROPRIATIONS - FUND 100		25,636,274	26,901,881	23,703,420	40,036,103	41,511,166
NET OF REVENUES/APPROPRIATIONS - FUND 100		2,343,255	2,816,135	(2,877,897)	533,474	(326,907)
BEGINNING FUND BALANCE		83,154,414	85,596,293	88,442,686	88,442,686	85,564,789
FUND BALANCE ADJUSTMENTS		98,622	30,249			
ENDING FUND BALANCE		85,596,291	88,442,677	85,564,789	88,976,160	85,237,882

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 175 - ARP ACT FUNDS						
ESTIMATED REVENUES						
175-175-46100	INTEREST	35,938				
	TOTAL ESTIMATED REVENUES	35,938				

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 175 - ARP ACT FUNDS						
APPROPRIATIONS						
175-175-58100	TRANSFERS OUT	883,468				
TOTAL APPROPRIATIONS		883,468				
NET OF REVENUES/APPROPRIATIONS - 175 - ARP ACT FUNDS		(847,530)				
ESTIMATED REVENUES - FUND 175		35,938				
APPROPRIATIONS - FUND 175		883,468				
NET OF REVENUES/APPROPRIATIONS - FUND 175		(847,530)				
BEGINNING FUND BALANCE		113,615				
FUND BALANCE ADJUSTMENTS		733,914				
ENDING FUND BALANCE		(1)				

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 189 - PERPETUAL CARE						
ESTIMATED REVENUES						
189-189-46100	INTEREST	3,438	3,414	2,141	3,350	3,600
TOTAL ESTIMATED REVENUES		3,438	3,414	2,141	3,350	3,600
NET OF REVENUES/APPROPRIATIONS - 189 - PERPETUAL CARE		3,438	3,414	2,141	3,350	3,600
ESTIMATED REVENUES - FUND 189		3,438	3,414	2,141	3,350	3,600
APPROPRIATIONS - FUND 189						
NET OF REVENUES/APPROPRIATIONS - FUND 189		3,438	3,414	2,141	3,350	3,600
BEGINNING FUND BALANCE		82,198	85,636	89,050	89,050	91,191
ENDING FUND BALANCE		85,636	89,050	91,191	92,400	94,791

BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 200 STREETS/ENGINEERING
Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 200 - STREETS						
ESTIMATED REVENUES						
200-200-42136	OTHER PERMITS		413	77		
200-200-43102	FEDERAL GRANTS	51,576	51,576	451,307	230,000	
200-200-43410	STATE GRANTS				230,000	975,000
200-200-43540	MOTOR VEHICLE FUEL TAX	3,408,986	3,440,668	3,134,306	3,447,412	3,463,395
200-200-43550	MOTOR VEHICLE FEES	243,191	232,009	235,864	230,865	235,000
200-200-43560	NEBR FED FUNDS PURCHASE	598,716	563,453	582,759	582,759	589,746
200-200-43710-20077	LOCAL GRANTS	50,000	30,000			
200-200-43710-25025	LOCAL GRANTS		16,574			
200-200-44150	FUEL	92,204	83,482	75,227	89,000	85,000
200-200-45510	SPECIAL ASSESS PRINCIPAL	35,364	463,583	31,178	100,000	100,000
200-200-45515	SPECIAL ASSESS INTEREST	26,351	403	20,761	25,000	25,000
200-200-46100	INTEREST	15,920	1,042		15,000	
200-200-48000	MISCELLANEOUS REVENUE	29,665	33,694	52,049	30,000	30,000
200-200-48100	REFUNDS	36,231	33,327		2,000	25,000
200-200-49100	TRANSFERS IN	340,000	340,000	256,451	340,000	340,000
200-200-49100-20070	TRANSFERS IN	215,742		139,319	300,000	
200-200-49100-20075	TRANSFERS IN	46,200		60,000	60,000	
200-200-49100-21021	TRANSFERS IN		18,000			
200-200-49100-22022	TRANSFERS IN		11,499	49,910	150,000	
200-200-49100-22023	TRANSFERS IN			23,694	125,000	
200-200-49100-23022	TRANSFERS IN	300,000				
200-200-49100-24021	TRANSFERS IN	29,482				
200-200-49100-24022	TRANSFERS IN	64,874				
200-200-49100-24023	TRANSFERS IN	13,198				
200-200-49100-24024	TRANSFERS IN	45,864				
200-200-49100-25015	TRANSFERS IN		15,210			
200-200-49100-25016	TRANSFERS IN		14,993			
200-200-49100-25017	TRANSFERS IN		15,773			
200-200-49100-25018	TRANSFERS IN		5,765			
200-200-49100-25019	TRANSFERS IN		19,753			
200-200-49100-25020	TRANSFERS IN		58,349			
200-200-49100-25021	TRANSFERS IN		123,811		20,000	
200-200-49100-25022	TRANSFERS IN		11,185			
200-200-49100-25023	TRANSFERS IN		51,411			
200-200-49100-25024	TRANSFERS IN		307,636	100,000		
200-200-49100-25026	TRANSFERS IN			23,949	200,000	200,000
200-200-49100-25032	TRANSFERS IN		125			
200-200-49100-25035	TRANSFERS IN		47,014	91,529	329,829	
200-200-49100-26009	TRANSFERS IN				90,000	
200-200-49100-26010	TRANSFERS IN			37,487	500,000	
200-200-49100-26011	TRANSFERS IN				300,000	
200-200-49100-26023	TRANSFERS IN			33,000	33,000	
200-200-49100-26025	TRANSFERS IN			283,250	330,000	
200-200-49100-27012	TRANSFERS IN					150,000
200-200-49100-27013	TRANSFERS IN					200,000
200-200-49100-27014	TRANSFERS IN					440,000
200-200-49100-27015	TRANSFERS IN					55,000
200-200-49100-27020	TRANSFERS IN					200,000
200-200-49100-27025	TRANSFERS IN					19,200
200-200-49100-27026	TRANSFERS IN					18,000
200-200-49100-ADAIM	TRANSFERS IN					60,000
200-200-49100-SUBDV	TRANSFERS IN					300,000
200-200-49210	LAND OR PROPERTY SALES	208	695			
TOTAL ESTIMATED REVENUES		5,643,772	5,991,443	5,682,117	7,759,865	7,510,341

BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 200 STREETS/ENGINEERING
Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 200 - STREETS						
APPROPRIATIONS						
200-200-51100	SALARIES AND WAGES	1,304,340	1,339,571	1,192,463	1,369,220	1,410,297
200-200-51200	OVERTIME	14,893	12,588	9,288	16,810	16,810
200-200-51300	TEMPORARY AND SEASONAL		10,262	6,468	5,100	5,100
200-200-52100	SOCIAL SECURITY	95,375	99,394	88,765	106,420	109,613
200-200-52200	GROUP INSURANCE	333,823	321,965	293,882	351,620	379,750
200-200-52300	RETIREMENT	78,153	77,215	71,963	83,160	85,655
200-200-52500	UNEMPLOYMENT			4,473		
200-200-52700	TRAINING AND TUITION	1,319	3,798	2,036	2,500	2,500
200-200-52710	EMPLOYEE RECRUITMENT/RETENTION	459	2,785	1,935	3,000	3,000
200-200-52800	UNIFORMS	11,505	14,675	12,796	13,500	13,500
200-200-53200	PROFESSIONAL SERVICES	1,257	1,908	1,676	3,000	3,000
200-200-53400	COMPUTER SUPPORT/MAINT	16,595	10,009	22,395	18,000	29,308
200-200-54310	BUILDING MAINTENANCE	13,485	12,591	2,346	11,000	11,000
200-200-54310-20065	BUILDING MAINTENANCE	164,618				
200-200-54320	EQUIPMENT MAINTENANCE	76,342	82,372	70,832	83,000	85,000
200-200-54330	VEHICLE MAINTENANCE	28,942	29,220	25,573	30,000	30,000
200-200-54450	STREET MAINTENANCE	55,520	49,297	36,674	70,000	70,000
200-200-54460	LAND MAINTENANCE	18,248	21,354	7,710	30,000	30,000
200-200-54520	EQUIPMENT RENTAL/PURCHASE	10,696	3,990	240	16,000	16,000
200-200-55200	INSURANCE	69,717	81,771	99,821	82,000	100,000
200-200-55210	CLAIMS AND SETTLEMENTS	35,356	9,846	13,918	10,000	10,000
200-200-55900	MISCELLANEOUS		204		500	500
200-200-56010	SUPPLIES	111,565	114,473	96,902	120,000	120,000
200-200-56020	OFFICE SUPPLIES	796	1,182	2,246	1,250	1,250
200-200-56040	POSTAGE AND FREIGHT	135	19	10	100	100
200-200-56050	FUEL	178,832	149,305	128,015	150,000	150,000
200-200-56090	SMALL TOOLS	1,629	1,886	2,108	2,250	2,250
200-200-56120	TRAFFIC SIGNS	26,172	21,025	30,108	30,000	30,000
200-200-56190	PERSONAL PROTECTIVE SUPP	1,289	1,254	1,420	3,000	3,000
200-200-56210	NATURAL GAS	5,987	7,682	8,088	12,000	12,000
200-200-56220	ELECTRICITY	395,617	374,036	299,369	395,000	395,000
200-200-56230	WATER AND SEWER	1,956	1,947	1,707	2,000	2,000
200-200-56240	TELEPHONE	2,385	3,017	1,987	2,500	2,500
200-200-56250	REFUSE	21,014	25,845	16,511	25,000	25,000
200-200-56650	MEMBERSHIP DUES	368	331	341	500	500
200-200-57200-21077	CAPITAL-LAND & BUILDINGS		(139,609)			
200-200-57200-22022	CAPITAL-LAND & BUILDINGS			49,910	150,000	
200-200-57200-22023	CAPITAL-LAND & BUILDINGS			39,463	125,000	
200-200-57200-25025	CAPITAL-LAND & BUILDINGS			28,586	150,000	175,000
200-200-57200-25026	CAPITAL-LAND & BUILDINGS			33,336	200,000	200,000
200-200-57200-25032	CAPITAL-LAND & BUILDINGS			311	1,360,000	1,360,000
200-200-57200-25035	CAPITAL-LAND & BUILDINGS			122,466	1,000,000	1,300,000
200-200-57200-26009	CAPITAL-LAND & BUILDINGS				90,000	
200-200-57200-26010	CAPITAL-LAND & BUILDINGS			60,613	500,000	
200-200-57200-26011	CAPITAL-LAND & BUILDINGS				300,000	
200-200-57200-27012	CAPITAL-LAND & BUILDINGS					150,000
200-200-57200-27013	CAPITAL-LAND & BUILDINGS					1,000,000
200-200-57200-27020	CAPITAL-LAND & BUILDINGS					200,000
200-200-57300-20069	CAPITAL-NEW CONSTRUCTION			18,101		
200-200-57300-20070	CAPITAL-NEW CONSTRUCTION			175,907	300,000	
200-200-57300-20071	CAPITAL-NEW CONSTRUCTION			1,697,334	2,000,000	
200-200-57300-20075	CAPITAL-NEW CONSTRUCTION			60,000	60,000	
200-200-57300-20077	CAPITAL-NEW CONSTRUCTION				200,000	
200-200-57300-25024	CAPITAL-NEW CONSTRUCTION			100,000	100,000	
200-200-57300-ADAIM	CAPITAL-NEW CONSTRUCTION					60,000

BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 200 STREETS/ENGINEERING
Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 200 - STREETS						
APPROPRIATIONS						
200-200-57300-CWPAV	CAPITAL-NEW CONSTRUCTION					1,393,141
200-200-57300-SUBDV	CAPITAL-NEW CONSTRUCTION					300,000
200-200-57510-26023	CAPITAL-EQUIPMENT			33,000	33,000	
200-200-57510-27014	CAPITAL-EQUIPMENT					440,000
200-200-57510-27015	CAPITAL-EQUIPMENT					55,000
200-200-57510-27025	CAPITAL-EQUIPMENT					19,200
200-200-57510-27026	CAPITAL-EQUIPMENT					18,000
200-200-57520-26025	CAPITAL-VEHICLES			285,913	330,000	
200-200-57950	DEPRECIATION	3,511,205	3,674,652			
200-200-58100	TRANSFERS OUT		900,000	185,906	247,874	273,617
TOTAL APPROPRIATIONS		6,589,593	7,321,860	5,444,912	10,194,304	10,098,591
NET OF REVENUES/APPROPRIATIONS - 200 - STREETS		(945,821)	(1,330,417)	237,205	(2,434,439)	(2,588,250)

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 202 - MECHANICS SHOP						
ESTIMATED REVENUES						
200-202-48200	MAINTENANCE REVENUE	69,364	133,255	114,661	137,000	135,000
TOTAL ESTIMATED REVENUES						

BUDGET REPORT FOR CITY OF COLUMBUS
 Fund: 200 STREETS/ENGINEERING
 Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 202 - MECHANICS SHOP						
APPROPRIATIONS						
200-202-51100	SALARIES AND WAGES	69,188	31,559	112,336	75,480	113,300
200-202-52100	SOCIAL SECURITY	5,237	2,279	8,076	5,775	7,904
200-202-52200	GROUP INSURANCE	9,621	8,893	34,624	11,000	35,640
200-202-52300	RETIREMENT	4,151	(1,206)	6,740	4,530	6,597
200-202-52700	TRAINING AND TUITION	120		1,236	3,500	3,500
200-202-52800	UNIFORMS	1,704	105	1,720	2,000	2,000
200-202-53400	COMPUTER SUPPORT/MAINT	2,948	5,529	5,213	8,000	6,940
200-202-54330	VEHICLE MAINTENANCE	222	242	1,844	500	2,500
200-202-56010	SUPPLIES	2,843	2,744	2,400	2,500	3,000
200-202-56090	SMALL TOOLS	5,223	4,721	6,354	6,500	6,500
200-202-56130	SUPPLIES FOR RESALE	80,156	85,835	75,412	84,000	84,000
TOTAL APPROPRIATIONS		181,413	140,701	255,955	203,785	271,881
NET OF REVENUES/APPROPRIATIONS - 202 - MECHANICS SHOP		(112,049)	(7,446)	(141,294)	(66,785)	(136,881)
ESTIMATED REVENUES - FUND 200		5,713,136	6,124,698	5,796,778	7,896,865	7,645,341
APPROPRIATIONS - FUND 200		6,771,006	7,462,561	5,700,867	10,398,089	10,370,472
NET OF REVENUES/APPROPRIATIONS - FUND 200		(1,057,870)	(1,337,863)	95,911	(2,501,224)	(2,725,131)
BEGINNING FUND BALANCE		89,057,439	87,999,568	86,522,099	86,522,099	86,618,010
FUND BALANCE ADJUSTMENTS			(139,609)			
ENDING FUND BALANCE		87,999,569	86,522,096	86,618,010	84,020,875	83,892,879

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 205 - AIRPORT						
ESTIMATED REVENUES						
205-205-43102	FEDERAL GRANTS	100,399	898,966	579,041	186,000	700,000
205-205-44150	FUEL	9,565	7,746	8,112	9,000	9,000
205-205-45310	BUILDING RENTALS	90,874	101,468	91,579	90,000	90,000
205-205-45315	AIRPORT FBO RENT	24,000	24,000	23,542	24,000	24,000
205-205-45325	LAND RENTALS	47,795	42,921	79,964	43,000	50,000
205-205-45327	AIRPORT LEASED LAND	14,089	19,891	17,270	19,900	20,000
205-205-46100	INTEREST	46,317	57,530	34,806	55,620	50,000
205-205-48000	MISCELLANEOUS REVENUE	12,991	418			
205-205-49100	TRANSFERS IN	140,000	122,700	83,465	111,287	123,792
205-205-49100-23030	TRANSFERS IN	93,327	345,578			
205-205-49100-24025	TRANSFERS IN	31,332				
205-205-49100-25028	TRANSFERS IN		10,337			
205-205-49100-26012	TRANSFERS IN			6,460	18,000	
205-205-49100-26013	TRANSFERS IN			143,474	146,000	
205-205-49100-26014	TRANSFERS IN			19,846	25,000	
205-205-49100-26015	TRANSFERS IN			33,020	239,000	
205-205-49100-27003	TRANSFERS IN					300,000
TOTAL ESTIMATED REVENUES		610,689	1,631,555	1,120,579	966,807	1,366,792

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 205 - AIRPORT						
APPROPRIATIONS						
205-205-51100	SALARIES AND WAGES	124,051	138,317	121,290	139,090	143,263
205-205-51200	OVERTIME	228	8	152	204	500
205-205-52100	SOCIAL SECURITY	8,578	9,850	9,117	10,660	10,980
205-205-52200	GROUP INSURANCE	27,246	27,787	7,697	30,100	32,508
205-205-52300	RETIREMENT	7,250	7,599	7,287	8,360	8,611
205-205-52600	WORKERS' COMPENSATION				2,000	2,000
205-205-52700	TRAINING AND TUITION	135	1,042	424	2,000	2,000
205-205-52710	EMPLOYEE RECRUITMENT/RETENTION	70	605	325	500	500
205-205-53200	PROFESSIONAL SERVICES		1,300		1,300	1,300
205-205-53400	COMPUTER SUPPORT/MAINT		1,811	400	3,000	3,820
205-205-53520	CONTRACT SERVICES	2,384	2,712	3,228	5,000	5,000
205-205-54310	BUILDING MAINTENANCE	949	2,975	38	4,000	4,000
205-205-54320	EQUIPMENT MAINTENANCE	4,884	935	3,126	14,000	14,000
205-205-54330	VEHICLE MAINTENANCE	534	31	1,191	5,540	5,540
205-205-54440	RUNWAY MAINTENANCE	710	9,458	1,670	25,000	25,000
205-205-54470	FSS BUILDING MAINTENANCE	1,233	2,000	140	2,000	2,000
205-205-54480	HANGAR MAINTENANCE	817	2,674	1,960	7,000	7,000
205-205-54520	EQUIPMENT RENTAL/PURCHASE				500	500
205-205-55200	INSURANCE	24,883	33,581	34,290	30,350	35,000
205-205-55210	CLAIMS AND SETTLEMENTS	22,379	3,650	447	5,000	5,000
205-205-55400	ADVERTISING AND PROMOTION				500	500
205-205-55900	MISCELLANEOUS		1,543		100	100
205-205-55930	REFUNDS	177				
205-205-56010	SUPPLIES	3,849	2,934	2,087	6,000	6,000
205-205-56020	OFFICE SUPPLIES	8	50	81	480	480
205-205-56030	CLEANING SUPPLIES/SERVICE	3,000	3,090	2,920	5,000	5,000
205-205-56040	POSTAGE AND FREIGHT		1		120	120
205-205-56050	FUEL	4,911	4,249	3,121	6,500	6,500
205-205-56070	FERTILIZER	521	1,319	686	2,000	2,000
205-205-56090	SMALL TOOLS	10	236	96	3,500	3,500
205-205-56190	PERSONAL PROTECTIVE SUPP	19			500	500
205-205-56210	NATURAL GAS				6,000	6,000
205-205-56220	ELECTRICITY	10,742	10,438	8,061	15,000	15,000
205-205-56230	WATER AND SEWER	361	422	257	1,000	1,000
205-205-56240	TELEPHONE	1,292	1,313	802	1,500	1,500
205-205-56250	REFUSE	19	30		500	500
205-205-56260	UTILITIES - FSS BUILDING	8,976	9,290	7,942	8,500	9,250
205-205-56650	MEMBERSHIP DUES	250	250	250	320	320
205-205-57200-23030	CAPITAL-LAND & BUILDINGS			7,372		
205-205-57200-26012	CAPITAL-LAND & BUILDINGS			6,460	18,000	
205-205-57200-26014	CAPITAL-LAND & BUILDINGS			19,846	25,000	
205-205-57200-26015	CAPITAL-LAND & BUILDINGS			87,065	425,000	
205-205-57200-27003	CAPITAL-LAND & BUILDINGS					1,000,000
205-205-57510-26013	CAPITAL-EQUIPMENT			143,474	146,000	
205-205-57950	DEPRECIATION	226,443	280,770			
TOTAL APPROPRIATIONS		486,909	562,270	483,302	967,124	1,366,792
NET OF REVENUES/APPROPRIATIONS - 205 - AIRPORT		123,780	1,069,285	637,277	(317)	
ESTIMATED REVENUES - FUND 205		610,689	1,631,555	1,120,579	966,807	1,366,792
APPROPRIATIONS - FUND 205		486,909	562,270	483,302	967,124	1,366,792
NET OF REVENUES/APPROPRIATIONS - FUND 205		123,780	1,069,285	637,277	(317)	
BEGINNING FUND BALANCE		6,785,833	6,909,613	7,978,899	7,978,899	8,616,176
ENDING FUND BALANCE		6,909,613	7,978,898	8,616,176	7,978,582	8,616,176

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 206 - DOWNTOWN BID						
ESTIMATED REVENUES						
206-206-41100	PROPERTY TAX	50,417	51,327	51,935	50,000	50,000
206-206-46100	INTEREST	2,402	4,251	3,102	3,500	500
206-206-48000	MISCELLANEOUS REVENUE		214	25,000		5,000
206-206-49100	TRANSFERS IN	42,520				50,000
206-206-49100-24005	TRANSFERS IN		51,376	50,000	50,000	
TOTAL ESTIMATED REVENUES		95,339	107,168	130,037	103,500	105,500

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BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 206 DOWNTOWN BID

Page: 61/170

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 206 - DOWNTOWN BID						
APPROPRIATIONS						
206-206-53200	PROFESSIONAL SERVICES	10,385	19,693	23,497	100,000	60,000
206-206-55400	ADVERTISING AND PROMOTION					20,871
206-206-56010	SUPPLIES	9,884	20,907	42,988	25,000	37,000
206-206-57200	CAPITAL-LAND & BUILDINGS			131,532		
206-206-58100	TRANSFERS OUT		2,500			2,500
TOTAL APPROPRIATIONS		20,269	43,100	198,017	125,000	120,371
NET OF REVENUES/APPROPRIATIONS - 206 - DOWNTOWN BID		75,070	64,068	(67,980)	(21,500)	(14,871)
ESTIMATED REVENUES - FUND 206		95,339	107,168	130,037	103,500	105,500
APPROPRIATIONS - FUND 206		20,269	43,100	198,017	125,000	120,371
NET OF REVENUES/APPROPRIATIONS - FUND 206		75,070	64,068	(67,980)	(21,500)	(14,871)
BEGINNING FUND BALANCE			75,069	139,136	139,136	71,156
ENDING FUND BALANCE		75,070	139,137	71,156	117,636	56,285

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 210 - SALES TAX						
ESTIMATED REVENUES						
210-210-41330	CITY SALES TAX FROM STATE	6,737,580	7,019,093	6,656,308	6,601,667	6,900,000
210-210-46100	INTEREST	276,085	135,239	69,765	160,000	57,000
210-210-48000	MISCELLANEOUS REVENUE	1,050		12,588		
210-210-49100	TRANSFERS IN	506,755				
TOTAL ESTIMATED REVENUES		7,521,470	7,154,332	6,738,661	6,761,667	6,957,000

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 210 - SALES TAX						
APPROPRIATIONS						
210-210-58100	TRANSFERS OUT	8,833,335	8,304,692	3,796,519	7,726,253	6,329,587
TOTAL APPROPRIATIONS		8,833,335	8,304,692	3,796,519	7,726,253	6,329,587
NET OF REVENUES/APPROPRIATIONS - 210 - SALES TAX		(1,311,865)	(1,150,360)	2,942,142	(964,586)	627,413
ESTIMATED REVENUES - FUND 210		7,521,470	7,154,332	6,738,661	6,761,667	6,957,000
APPROPRIATIONS - FUND 210		8,833,335	8,304,692	3,796,519	7,726,253	6,329,587
NET OF REVENUES/APPROPRIATIONS - FUND 210		(1,311,865)	(1,150,360)	2,942,142	(964,586)	627,413
BEGINNING FUND BALANCE		6,638,652	5,326,787	4,176,428	4,176,428	7,118,570
ENDING FUND BALANCE		5,326,787	4,176,427	7,118,570	3,211,842	7,745,983

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 211 - 1/2 CENT SALES TAX						
ESTIMATED REVENUES						
211-211-41330	CITY SALES TAX FROM STATE	3,032,095	3,175,346	3,082,646	2,973,333	3,240,000
211-211-43102	FEDERAL GRANTS	3,000,000	25,000			
211-211-46100	INTEREST	126,256	112,613	98,594	120,000	96,000
211-211-49310	BOND PROCEEDS	9,899	13,343		15,000	15,000
TOTAL ESTIMATED REVENUES		6,168,250	3,326,302	3,181,240	3,108,333	3,351,000

BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 211 1/2 CENT SALES TAX
Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 211 - 1/2 CENT SALES TAX						
APPROPRIATIONS						
211-211-59010	PRINCIPAL				930,000	970,000
211-211-59020	INTEREST AND FISCAL FEES	676,230	664,854	631,738	631,738	592,388
TOTAL APPROPRIATIONS		676,230	664,854	631,738	1,561,738	1,562,388
NET OF REVENUES/APPROPRIATIONS - 211 - 1/2 CENT SALES T		5,492,020	2,661,448	2,549,502	1,546,595	1,788,612
ESTIMATED REVENUES - FUND 211		6,168,250	3,326,302	3,181,240	3,108,333	3,351,000
APPROPRIATIONS - FUND 211		676,230	664,854	631,738	1,561,738	1,562,388
NET OF REVENUES/APPROPRIATIONS - FUND 211		5,492,020	2,661,448	2,549,502	1,546,595	1,788,612
BEGINNING FUND BALANCE		(22,542,194)	(17,050,174)	(14,388,727)	(14,388,727)	(11,839,225)
ENDING FUND BALANCE		(17,050,174)	(14,388,726)	(11,839,225)	(12,842,132)	(10,050,613)

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 212 - GAMING TAX						
ESTIMATED REVENUES						
212-212-41110	GAMING TAX	253,999	621,186	571,136	660,000	540,000
212-212-46100	INTEREST	415	14,891	13,862	12,500	17,000
212-212-48000	MISCELLANEOUS REVENUE			13,155		
TOTAL ESTIMATED REVENUES		254,414	636,077	598,153	672,500	557,000

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 212 - GAMING TAX						
APPROPRIATIONS						
212-212-58100	TRANSFERS OUT		300,000	495,000	660,000	540,000
	TOTAL APPROPRIATIONS		300,000	495,000	660,000	540,000
NET OF REVENUES/APPROPRIATIONS - 212 - GAMING TAX		254,414	336,077	103,153	12,500	17,000
ESTIMATED REVENUES - FUND 212						
APPROPRIATIONS - FUND 212		254,414	636,077	598,153	672,500	557,000
NET OF REVENUES/APPROPRIATIONS - FUND 212		254,414	336,077	103,153	12,500	17,000
BEGINNING FUND BALANCE			254,414	590,492	590,492	693,645
ENDING FUND BALANCE		254,414	590,491	693,645	602,992	710,645

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 220 - E911						
ESTIMATED REVENUES						
220-220-41810	E911 TELEPHONE SURCHARGE	85,476	71,440	58,639	85,000	70,000
220-220-43915	COUNTY REIMBURSEMENTS	2,442,609	1,695,751	1,427,138	1,565,889	1,729,940
220-220-46100	INTEREST	27,713	29,486	17,426	1,000	15,000
220-220-48000	MISCELLANEOUS REVENUE	24,113	26,899	65		
TOTAL ESTIMATED REVENUES		2,579,911	1,823,576	1,503,268	1,651,889	1,814,940

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 220 - E911						
APPROPRIATIONS						
220-220-51100	SALARIES AND WAGES	860,822	919,761	880,005	969,246	1,007,625
220-220-51200	OVERTIME	89,355	96,468	100,963	100,000	112,000
220-220-52100	SOCIAL SECURITY	77,672	82,051	78,856	82,000	92,000
220-220-52200	GROUP INSURANCE	147,913	159,743	178,238	274,120	320,000
220-220-52300	RETIREMENT	60,448	60,228	63,141	65,000	82,500
220-220-52500	UNEMPLOYMENT	6,552	3,974		10,000	10,000
220-220-52600	WORKERS' COMPENSATION				560	1,000
220-220-52700	TRAINING AND TUITION	13,046	10,953	10,512	16,525	16,800
220-220-52710	EMPLOYEE RECRUITMENT/RETENTION	1,817	2,427	819	4,000	7,639
220-220-52800	UNIFORMS	748			1,000	1,750
220-220-53200	PROFESSIONAL SERVICES	9,181	9,006	8,094	10,500	11,800
220-220-53400	COMPUTER SUPPORT/MAINT	9,672	29,889	8,978	13,450	49,800
220-220-54310	BUILDING MAINTENANCE	1,111	2,313		10,000	10,000
220-220-54320	EQUIPMENT MAINTENANCE	2,911	38,984	2,747	21,840	21,000
220-220-54380	MAINTENANCE AGREEMENTS	19,984	26,078	115,908	210,423	218,835
220-220-55200	INSURANCE	8,801	7,408	14,246	8,900	18,000
220-220-55900	MISCELLANEOUS	177	2,134		1,500	1,500
220-220-56010	SUPPLIES	1,375	5,746	2,477	5,000	5,000
220-220-56020	OFFICE SUPPLIES	1,718	2,718	2,974	3,572	4,672
220-220-56030	CLEANING SUPPLIES/SERVICE	3,157	3,134	3,468	5,300	5,300
220-220-56040	POSTAGE AND FREIGHT	176	120	118	202	250
220-220-56050	FUEL	135	242	37	750	400
220-220-56220	ELECTRICITY	7,839	8,069	6,927	8,000	9,500
220-220-56230	WATER AND SEWER	649	684	531	750	720
220-220-56240	TELEPHONE	42,639	25,079	17,715	21,844	27,348
220-220-56250	REFUSE	488	537	484	528	588
220-220-56650	MEMBERSHIP DUES	1,212	1,164	1,097	1,505	1,500
220-220-56690	SALES TAX REMITTANCE	7			20	
220-220-57510-21084	CAPITAL-EQUIPMENT			4,917	35,000	
220-220-57510-27006	CAPITAL-EQUIPMENT					26,000
220-220-57510-JCCEQ	CAPITAL-EQUIPMENT					35,000
220-220-57950	DEPRECIATION	417,612	313,585			
220-220-57960	AMORTIZATION	141,897	145,240			
220-220-58100	TRANSFERS OUT	22,305			1,157	1,213
TOTAL APPROPRIATIONS		1,951,419	1,957,735	1,503,252	1,882,692	2,099,740
NET OF REVENUES/APPROPRIATIONS - 220 - E911		628,492	(134,159)	16	(230,803)	(284,800)
ESTIMATED REVENUES - FUND 220		2,579,911	1,823,576	1,503,268	1,651,889	1,814,940
APPROPRIATIONS - FUND 220		1,951,419	1,957,735	1,503,252	1,882,692	2,099,740
NET OF REVENUES/APPROPRIATIONS - FUND 220		628,492	(134,159)	16	(230,803)	(284,800)
BEGINNING FUND BALANCE		1,743,306	2,368,246	2,234,087	2,234,087	2,234,103
FUND BALANCE ADJUSTMENTS		(3,555)				
ENDING FUND BALANCE		2,368,243	2,234,087	2,234,103	2,003,284	1,949,303

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 221 - WIRELESS E911						
ESTIMATED REVENUES						
221-221-43410	STATE GRANTS	80,277	97,264	95,819	84,100	109,680
221-221-46100	INTEREST	9,082	7,756	4,870	8,250	6,000
221-221-49100	TRANSFERS IN	21,756				
TOTAL ESTIMATED REVENUES		111,115	105,020	100,689	92,350	115,680

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 221 - WIRELESS E911						
APPROPRIATIONS						
221-221-51100	SALARIES AND WAGES	102,060	92,531	100,069	92,350	109,680
221-221-52100	SOCIAL SECURITY			1,457		
221-221-52200	GROUP INSURANCE			1,743		
221-221-52300	RETIREMENT			1,169		
221-221-58100	TRANSFERS OUT	30,292				
TOTAL APPROPRIATIONS		132,352	92,531	104,438	92,350	109,680
NET OF REVENUES/APPROPRIATIONS - 221 - WIRELESS E911		(21,237)	12,489	(3,749)		6,000
ESTIMATED REVENUES - FUND 221		111,115	105,020	100,689	92,350	115,680
APPROPRIATIONS - FUND 221		132,352	92,531	104,438	92,350	109,680
NET OF REVENUES/APPROPRIATIONS - FUND 221		(21,237)	12,489	(3,749)		6,000
BEGINNING FUND BALANCE		215,511	194,274	206,763	206,763	203,014
ENDING FUND BALANCE		194,274	206,763	203,014	206,763	209,014

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 225 - EC-911 EQUIPMENT SHARING						
ESTIMATED REVENUES						
225-225-43915	COUNTY REIMBURSEMENTS	323,090				
225-225-48000	MISCELLANEOUS REVENUE				6,056	6,180
225-225-49100	TRANSFERS IN	30,841			1,157	1,213
TOTAL ESTIMATED REVENUES						
		353,931			7,213	7,393

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 225 - EC-911 EQUIPMENT SHARING						
APPROPRIATIONS						
225-225-54380	MAINTENANCE AGREEMENTS				7,213	7,393
225-225-56240	TELEPHONE	17,736				
225-225-57950	DEPRECIATION	50,568	50,568			
TOTAL APPROPRIATIONS		68,304	50,568		7,213	7,393
NET OF REVENUES/APPROPRIATIONS - 225 - EC-911 EQUIPMENT		285,627	(50,568)			
ESTIMATED REVENUES - FUND 225		353,931			7,213	7,393
APPROPRIATIONS - FUND 225		68,304	50,568		7,213	7,393
NET OF REVENUES/APPROPRIATIONS - FUND 225		285,627	(50,568)			
BEGINNING FUND BALANCE		(72,930)	212,697	162,129	162,129	162,129
ENDING FUND BALANCE		212,697	162,129	162,129	162,129	162,129

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 240 - HOUSING REHAB & LOANS						
ESTIMATED REVENUES						
240-240-46100	INTEREST	5,213	9,571	9,915	7,500	13,000
TOTAL ESTIMATED REVENUES						
		5,213	9,571	9,915	7,500	13,000

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 240 - HOUSING REHAB & LOANS						
APPROPRIATIONS						
240-240-56780	HOUSING LOANS & ADMIN	790	(538,594)	356	580,000	443,000
	TOTAL APPROPRIATIONS	790	(538,594)	356	580,000	443,000
NET OF REVENUES/APPROPRIATIONS - 240 - HOUSING REHAB & LOANS		4,423	548,165	9,559	(572,500)	(430,000)

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 243 - CDBG REVOLVING REHAB LOAN						
ESTIMATED REVENUES						
240-243-45512	LOAN REPAYMENTS	428	17,394	1,035	15,000	15,000
TOTAL ESTIMATED REVENUES		428	17,394	1,035	15,000	15,000

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 243 - CDBG REVOLVING REHAB LOAN						
APPROPRIATIONS						
240-243-56780	HOUSING LOANS & ADMIN	616	35,739	808	15,000	15,000
	TOTAL APPROPRIATIONS	616	35,739	808	15,000	15,000
NET OF REVENUES/APPROPRIATIONS - 243 - CDBG REVOLVING RI		(188)	(18,345)	227		

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 244 - CDBG DPA LOANS (NENEDD)						
ESTIMATED REVENUES						
240-244-45512	LOAN REPAYMENTS					2,500
TOTAL ESTIMATED REVENUES						2,500

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 244 - CDBG DPA LOANS (NENEDD)						
APPROPRIATIONS						
240-244-56780	HOUSING LOANS & ADMIN	2,529	40,982	52,127	2,500	2,500
	TOTAL APPROPRIATIONS	2,529	40,982	52,127	2,500	2,500
NET OF REVENUES/APPROPRIATIONS - 244 - CDBG DPA LOANS (1		(2,529)	(40,982)	(52,127)	(2,500)	

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 245 - CDBG GRANTS						
ESTIMATED REVENUES						
240-245-43103	CDBG GRANTS	21,255	215,050	58,855	750,000	750,000
TOTAL ESTIMATED REVENUES						

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 245 - CDBG GRANTS						
APPROPRIATIONS						
240-245-56780	HOUSING LOANS & ADMIN	7,376	518,900		750,000	750,000
	TOTAL APPROPRIATIONS	7,376	518,900		750,000	750,000
NET OF REVENUES/APPROPRIATIONS - 245 - CDBG GRANTS		13,879	(303,850)	58,855		

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 246 - PACE PROGRAM						
ESTIMATED REVENUES						
240-246-43104	PACE PROJECT FEES	500	31,500	250	500	1,000
	TOTAL ESTIMATED REVENUES	500	31,500	250	500	1,000
NET OF REVENUES/APPROPRIATIONS - 246 - PACE PROGRAM						
		500	31,500	250	500	1,000
ESTIMATED REVENUES - FUND 240						
		27,396	273,515	70,055	773,000	781,500
APPROPRIATIONS - FUND 240						
		11,311	57,027	53,291	1,347,500	1,210,500
NET OF REVENUES/APPROPRIATIONS - FUND 240						
		16,085	216,488	16,764	(574,500)	(429,000)
BEGINNING FUND BALANCE						
		718,839	734,925	951,413	951,413	968,177
ENDING FUND BALANCE						
		734,924	951,413	968,177	376,913	539,177

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 260 - PROGRESS AND JOBS GROWTH						
ESTIMATED REVENUES						
260-260-41330	CITY SALES TAX FROM STATE	425,074	431,922	425,000	425,000	650,000
260-260-45512	LOAN REPAYMENTS		(89,393)	1,924		
260-260-46100	INTEREST	72,910	72,369	55,491	77,300	42,000
260-260-48000	MISCELLANEOUS REVENUE	45,000	30,000	405,000		
TOTAL ESTIMATED REVENUES		542,984	444,898	887,415	502,300	692,000

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 260 - PROGRESS AND JOBS GROWTH						
APPROPRIATIONS						
260-260-55900	MISCELLANEOUS	45,000	15,000			15,000
260-260-56760	ECONOMIC DEVELOPMENT PLAN		470,000	660,000	502,300	2,085,000
260-260-59999	BAD DEBT EXPENSE	179,987				
TOTAL APPROPRIATIONS		224,987	485,000	660,000	502,300	2,100,000
NET OF REVENUES/APPROPRIATIONS - 260 - PROGRESS AND JOBS		317,997	(40,102)	227,415		(1,408,000)
ESTIMATED REVENUES - FUND 260						
APPROPRIATIONS - FUND 260		542,984	444,898	887,415	502,300	692,000
NET OF REVENUES/APPROPRIATIONS - FUND 260		224,987	485,000	660,000	502,300	2,100,000
		317,997	(40,102)	227,415		(1,408,000)
BEGINNING FUND BALANCE		2,529,724	2,847,721	2,807,619	2,807,619	3,035,034
ENDING FUND BALANCE		2,847,721	2,807,619	3,035,034	2,807,619	1,627,034

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 270 - KENO						
ESTIMATED REVENUES						
270-270-41830	KENO	710,252	579,410	574,399	585,650	575,000
270-270-46100	INTEREST	29,062	22,192	13,599	22,600	12,600
TOTAL ESTIMATED REVENUES		739,314	601,602	587,998	608,250	587,600

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 270 - KENO						
APPROPRIATIONS						
270-270-55900	MISCELLANEOUS	152		100		
270-270-58100	TRANSFERS OUT	837,740	795,315	456,188	608,250	587,600
TOTAL APPROPRIATIONS		837,892	795,315	456,288	608,250	587,600
NET OF REVENUES/APPROPRIATIONS - 270 - KENO		(98,578)	(193,713)	131,710		
ESTIMATED REVENUES - FUND 270						
APPROPRIATIONS - FUND 270		837,892	795,315	456,288	608,250	587,600
NET OF REVENUES/APPROPRIATIONS - FUND 270		(98,578)	(193,713)	131,710		
BEGINNING FUND BALANCE		724,451	625,873	432,160	432,160	563,870
ENDING FUND BALANCE		625,873	432,160	563,870	432,160	563,870

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 417 - TAXES/INTEREST						
ESTIMATED REVENUES						
400-417-41100	PROPERTY TAX	12,529	(74)	269		
400-417-43555	PRO-RATE MOTOR VEHICLE	518				
400-417-43900	IN-LIEU-TAX	452				
TOTAL ESTIMATED REVENUES		13,499	(74)	269		
NET OF REVENUES/APPROPRIATIONS - 417 - TAXES/INTEREST		13,499	(74)	269		

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 451 - FLOOD CONTROL BONDS						
APPROPRIATIONS						
400-451-59020	INTEREST AND FISCAL FEES	918				
	TOTAL APPROPRIATIONS	918				
NET OF REVENUES/APPROPRIATIONS - 451 - FLOOD CONTROL BOI		(918)				

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 453 - 2004 VPB/2009 GO REFUND						
ESTIMATED REVENUES						
400-453-45510	SPECIAL ASSESS PRINCIPAL		1,186			
	TOTAL ESTIMATED REVENUES		1,186			
NET OF REVENUES/APPROPRIATIONS - 453 - 2004 VPB/2009 GO						
			1,186			

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 456 - 2011 VAR PURP BONDS						
ESTIMATED REVENUES						
400-456-45510	SPECIAL ASSESS PRINCIPAL		32	1,218		
400-456-45515	SPECIAL ASSESS INTEREST	167	194	146		
TOTAL ESTIMATED REVENUES		167	226	1,364		
NET OF REVENUES/APPROPRIATIONS - 456 - 2011 VAR PURP BOI		167	226	1,364		

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 459 - 2021 COPS - CITY HALL						
ESTIMATED REVENUES						
400-459-46100	INTEREST			6,674		
400-459-49100-24001	TRANSFERS IN	551,750	552,900		552,550	
400-459-49100-BONDS	TRANSFERS IN					551,900
400-459-49310	BOND PROCEEDS	37,819	37,819		37,820	
TOTAL ESTIMATED REVENUES						
		589,569	590,719	6,674	590,370	551,900

BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 400 DEBT SERVICE FUND
Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 459 - 2021 COPS - CITY HALL						
APPROPRIATIONS						
400-459-59010	PRINCIPAL				395,000	
400-459-59010-BONDS	PRINCIPAL					410,000
400-459-59020	INTEREST AND FISCAL FEES	183,850	169,100	157,700	157,700	
400-459-59020-BONDS	INTEREST AND FISCAL FEES					141,900
TOTAL APPROPRIATIONS		183,850	169,100	157,700	552,700	551,900
NET OF REVENUES/APPROPRIATIONS - 459 - 2021 COPS - CITY		405,719	421,619	(151,026)	37,670	

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 460 - GENERAL OBLIGATION HIGHWAY ALLOC BONDS						
ESTIMATED REVENUES						
400-460-49100	TRANSFERS IN	477,111	442,689		500,000	370,825
400-460-49310	BOND PROCEEDS	33,597	33,597		33,600	
TOTAL ESTIMATED REVENUES		510,708	476,286		533,600	370,825

BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 400 DEBT SERVICE FUND
Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 460 - GENERAL OBLIGATION HIGHWAY ALLOC BONDS						
APPROPRIATIONS						
400-460-59010	PRINCIPAL				135,000	195,000
400-460-59020	INTEREST AND FISCAL FEES	185,200	183,363	180,775	180,775	175,825
TOTAL APPROPRIATIONS		185,200	183,363	180,775	315,775	370,825
NET OF REVENUES/APPROPRIATIONS - 460 - GENERAL OBLIGATION		325,508	292,923	(180,775)	217,825	
ESTIMATED REVENUES - FUND 400		1,113,943	1,068,343	8,307	1,123,970	922,725
APPROPRIATIONS - FUND 400		369,968	352,463	338,475	868,475	922,725
NET OF REVENUES/APPROPRIATIONS - FUND 400		743,975	715,880	(330,168)	255,495	
BEGINNING FUND BALANCE		(13,716,418)	(12,972,443)	(12,256,562)	(12,256,562)	(12,586,730)
ENDING FUND BALANCE		(12,972,443)	(12,256,563)	(12,586,730)	(12,001,067)	(12,586,730)

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 473 - RBACK ENTERPRISE REDEV						
ESTIMATED REVENUES						
480-473-41100	PROPERTY TAX			37,538		50,000
TOTAL ESTIMATED REVENUES				37,538		50,000

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 473 - RBACK ENTERPRISE REDEV						
APPROPRIATIONS						
480-473-59010	PRINCIPAL			21,920		50,000
	TOTAL APPROPRIATIONS			21,920		50,000
NET OF REVENUES/APPROPRIATIONS - 473 - RBACK ENTERPRISE				15,618		

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 474 - FARM VIEW REDEV 25						
ESTIMATED REVENUES						
480-474-41100	PROPERTY TAX			8,333		100,000
TOTAL ESTIMATED REVENUES				8,333		100,000

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 474 - FARM VIEW REDEV 25						
APPROPRIATIONS						
480-474-59010	PRINCIPAL					100,000
	TOTAL APPROPRIATIONS					100,000
NET OF REVENUES/APPROPRIATIONS - 474 - FARM VIEW REDEV :				8,333		

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 476 - B&R STORES						
ESTIMATED REVENUES						
480-476-41100	PROPERTY TAX			48,546		100,000
	TOTAL ESTIMATED REVENUES			48,546		100,000

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 476 - B&R STORES						
APPROPRIATIONS						
480-476-59010	PRINCIPAL					100,000
	TOTAL APPROPRIATIONS					100,000
NET OF REVENUES/APPROPRIATIONS - 476 - B&R STORES				48,546		

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 477 - CONVERGENCE						
ESTIMATED REVENUES						
480-477-41100	PROPERTY TAX		853,734	801,715	457,378	1,000,000
TOTAL ESTIMATED REVENUES			853,734	801,715	457,378	1,000,000

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 477 - CONVERGENCE						
APPROPRIATIONS						
480-477-59010	PRINCIPAL		853,734	328,744	457,378	1,000,000
	TOTAL APPROPRIATIONS		853,734	328,744	457,378	1,000,000
NET OF REVENUES/APPROPRIATIONS - 477 - CONVERGENCE				472,971		

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 478 - EKEA LLC TIF						
ESTIMATED REVENUES						
480-478-41100	PROPERTY TAX	24,052	27,061	22,466	30,044	30,000
480-478-41100-PHS 3	PROPERTY TAX			8,989		15,000
480-478-41100-PHSII	PROPERTY TAX		2,254	5,972	1,207	10,000
TOTAL ESTIMATED REVENUES						
		24,052	29,315	37,427	31,251	55,000

		2023-24	2024-25	2025-26	2025-26	2026-27
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 478 - EKEA LLC TIF						
APPROPRIATIONS						
480-478-59010	PRINCIPAL	24,052	29,315	33,920	31,251	55,000
TOTAL APPROPRIATIONS		24,052	29,315	33,920	31,251	55,000
NET OF REVENUES/APPROPRIATIONS - 478 - EKEA LLC TIF				3,507		

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 479 - ACE OVERSIZED STORAGE TIF						
ESTIMATED REVENUES						
480-479-41100	PROPERTY TAX	10,340	9,530	5,704	21,602	20,000
480-479-41100-PHSII	PROPERTY TAX		8,403	6,539	9,002	20,000
TOTAL ESTIMATED REVENUES						
		10,340	17,933	12,243	30,604	40,000

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 479 - ACE OVERSIZED STORAGE TIF						
APPROPRIATIONS						
480-479-59010	PRINCIPAL	10,340	17,933	4,662	30,604	40,000
	TOTAL APPROPRIATIONS	10,340	17,933	4,662	30,604	40,000
NET OF REVENUES/APPROPRIATIONS - 479 - ACE OVERSIZED ST				7,581		

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 482 - SLUMBERLAND						
ESTIMATED REVENUES						
480-482-41100	PROPERTY TAX	30,143	27,784	22,328	34,668	50,000
TOTAL ESTIMATED REVENUES						
		30,143	27,784	22,328	34,668	50,000

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BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 480 COMMUNITY REDEVL AUTH

Page: 108/170

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 482 - SLUMBERLAND						
APPROPRIATIONS						
480-482-59010	PRINCIPAL	30,143	27,784	22,328	34,668	50,000
TOTAL APPROPRIATIONS		30,143	27,784	22,328	34,668	50,000
NET OF REVENUES/APPROPRIATIONS - 482 - SLUMBERLAND						

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 483 - RAMADA						
ESTIMATED REVENUES						
480-483-41100	PROPERTY TAX	97,729	55,044	91,341	68,202	
TOTAL ESTIMATED REVENUES						
		97,729	55,044	91,341	68,202	

BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 480 COMMUNITY REDEVL AUTH

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 483 - RAMADA						
APPROPRIATIONS						
480-483-59010	PRINCIPAL	97,729	55,044	89,787	68,202	
480-483-59020	INTEREST AND FISCAL FEES			1,554		
TOTAL APPROPRIATIONS		97,729	55,044	91,341	68,202	
NET OF REVENUES/APPROPRIATIONS - 483 - RAMADA						

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 484 - HOBBY LOBBY						
ESTIMATED REVENUES						
480-484-41100	PROPERTY TAX	33,208	30,609	8,052	34,687	
TOTAL ESTIMATED REVENUES						
		33,208	30,609	8,052	34,687	

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 484 - HOBBY LOBBY						
APPROPRIATIONS						
480-484-59010	PRINCIPAL	33,208	30,609	8,052		
	TOTAL APPROPRIATIONS	33,208	30,609	8,052		
NET OF REVENUES/APPROPRIATIONS - 484 - HOBBY LOBBY					34,687	

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 485 - WHO DEVEL - APARTMENTS						
ESTIMATED REVENUES						
480-485-41100-19265	PROPERTY TAX	18,705	17,241	10,319	21,512	25,000
TOTAL ESTIMATED REVENUES						
		18,705	17,241	10,319	21,512	25,000

BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 480 COMMUNITY REDEVL AUTH
Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 485 - WHO DEVEL - APARTMENTS						
APPROPRIATIONS						
480-485-59010	PRINCIPAL	18,705	17,241	10,319	21,512	25,000
TOTAL APPROPRIATIONS		18,705	17,241	10,319	21,512	25,000
NET OF REVENUES/APPROPRIATIONS - 485 - WHO DEVEL - APAR'						

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 486 - WHO DEVELOPMENT - HOTEL						
ESTIMATED REVENUES						
480-486-41100-19266	PROPERTY TAX	12,714	11,719	11,358	26,560	15,000
TOTAL ESTIMATED REVENUES						
		12,714	11,719	11,358	26,560	15,000

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 486 - WHO DEVELOPMENT - HOTEL						
APPROPRIATIONS						
480-486-59010	PRINCIPAL	12,714	11,724	7,014	26,560	15,000
480-486-59010-19266	PRINCIPAL		(5)			
TOTAL APPROPRIATIONS		12,714	11,719	7,014	26,560	15,000
NET OF REVENUES/APPROPRIATIONS - 486 - WHO DEVELOPMENT				4,344		

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 487 - QUANTUM COLUMBUS, LLC						
ESTIMATED REVENUES						
480-487-41100-19277	PROPERTY TAX	95,836	88,337	52,874	110,222	150,000
TOTAL ESTIMATED REVENUES		95,836	88,337	52,874	110,222	150,000

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 488 - COLUMBUS LODGING, LLC						
ESTIMATED REVENUES						
480-488-41100-19278	PROPERTY TAX	49,275	45,419	44,020	51,470	60,000
TOTAL ESTIMATED REVENUES						

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 488 - COLUMBUS LODGING, LLC						
APPROPRIATIONS						
480-488-59010	PRINCIPAL	49,275	45,419	27,185	51,470	60,000
TOTAL APPROPRIATIONS		49,275	45,419	27,185	51,470	60,000
NET OF REVENUES/APPROPRIATIONS - 488 - COLUMBUS LODGING				16,835		

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 489 - COLUMBUS RETAIL, LLC						
ESTIMATED REVENUES						
480-489-41100	PROPERTY TAX		34,622	43,085		
480-489-41100-19279	PROPERTY TAX	87,823	44,116	34,796	64,306	100,000
TOTAL ESTIMATED REVENUES						
		87,823	78,738	77,881	64,306	100,000

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 489 - COLUMBUS RETAIL, LLC						
APPROPRIATIONS						
480-489-59010	PRINCIPAL	66,327	78,738	56,232		
480-489-59010-19279	PRINCIPAL				64,306	100,000
480-489-59020-19279	INTEREST AND FISCAL FEES	21,496				
TOTAL APPROPRIATIONS		87,823	78,738	56,232	64,306	100,000
NET OF REVENUES/APPROPRIATIONS - 489 - COLUMBUS RETAIL,				21,649		

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 490 - FRONTIER REDEVELOPMENT TIF BOND						
ESTIMATED REVENUES						
480-490-41100	PROPERTY TAX	82,227	85,657	51,029	105,140	100,000
480-490-41100-21100	PROPERTY TAX	50,243	46,311	30,302	57,786	50,000
480-490-41100-PHS 3	PROPERTY TAX		4,942	3,352		
480-490-41100-PHS 4	PROPERTY TAX		4,421	3,024	4,738	10,000
480-490-41100-PHS 5	PROPERTY TAX			16,908		
480-490-41100-PHSII	PROPERTY TAX	9,851	10,291	6,933	17,922	20,000
TOTAL ESTIMATED REVENUES		142,321	151,622	111,548	185,586	180,000

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 490 - FRONTIER REDEVELOPMENT TIF BOND						
APPROPRIATIONS						
480-490-59010	PRINCIPAL	92,078	138,803		86,472	100,000
480-490-59010-21100	PRINCIPAL	50,243	55,944		99,114	80,000
TOTAL APPROPRIATIONS		142,321	194,747		185,586	180,000
NET OF REVENUES/APPROPRIATIONS - 490 - FRONTIER REDEVELOP			(43,125)	111,548		

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 491 - WEST ELKS REDEVELOPMENT TIF BOND						
ESTIMATED REVENUES						
480-491-41100-21101	PROPERTY TAX	13,862	12,777	12,384	14,500	20,000
TOTAL ESTIMATED REVENUES						
		13,862	12,777	12,384	14,500	20,000

Page: 126/170

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 492 - SEQUOIA REDEVELOPMENT TIF BOND						
ESTIMATED REVENUES						
480-492-41100-21102	PROPERTY TAX	3,211	2,960	2,868	2,960	5,000
TOTAL ESTIMATED REVENUES						
		3,211	2,960	2,868	2,960	5,000

Page: 128/170

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 493 - FARM VIEW REDEVELOPMENT TIF BOND						
ESTIMATED REVENUES						
480-493-41100	PROPERTY TAX	47,226	52,825	50,922	98,694	75,000
480-493-41100-21103	PROPERTY TAX	109,994	95,282	96,865	165,408	100,000
480-493-41100-PHS 3	PROPERTY TAX		21,100	25,868	26,066	50,000
480-493-41100-PHSII	PROPERTY TAX		22,523	21,196	36,102	50,000
TOTAL ESTIMATED REVENUES		157,220	191,730	194,851	326,270	275,000

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 493 - FARM VIEW REDEVELOPMENT TIF BOND						
APPROPRIATIONS						
480-493-59010	PRINCIPAL	52,677	296,272		326,270	275,000
480-493-59010-21103	PRINCIPAL	104,543	(104,543)			
TOTAL APPROPRIATIONS		157,220	191,729		326,270	275,000
NET OF REVENUES/APPROPRIATIONS - 493 - FARM VIEW REDEVE:			1	194,851		

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 494 - FREDDY'S						
ESTIMATED REVENUES						
480-494-41100	PROPERTY TAX	16,828	15,511	9,284	19,354	25,000
TOTAL ESTIMATED REVENUES						
		16,828	15,511	9,284	19,354	25,000

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 494 - FREDDY'S						
APPROPRIATIONS						
480-494-59020	INTEREST AND FISCAL FEES	16,828	15,511		19,354	25,000
	TOTAL APPROPRIATIONS	16,828	15,511		19,354	25,000
NET OF REVENUES/APPROPRIATIONS - 494 - FREDDY'S				9,284		

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 495 - FRC						
ESTIMATED REVENUES						
480-495-41100	PROPERTY TAX	24,906	3,290	10,381	27,000	50,000
TOTAL ESTIMATED REVENUES						
		24,906	3,290	10,381	27,000	50,000

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 495 - FRC						
APPROPRIATIONS						
480-495-59020	INTEREST AND FISCAL FEES	24,906	29,349	33,301	27,000	50,000
	TOTAL APPROPRIATIONS	24,906	29,349	33,301	27,000	50,000
NET OF REVENUES/APPROPRIATIONS - 495 - FRC			(26,059)	(22,920)		

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 496 - STARBUCKS						
ESTIMATED REVENUES						
480-496-41100	PROPERTY TAX	8,027	7,399	4,429	10,000	20,000
TOTAL ESTIMATED REVENUES						
		8,027	7,399	4,429	10,000	20,000

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 496 - STARBUCKS						
APPROPRIATIONS						
480-496-59010	PRINCIPAL	68,954	7,399	7,212	10,000	20,000
480-496-59020	INTEREST AND FISCAL FEES			9,284		
TOTAL APPROPRIATIONS		68,954	7,399	16,496	10,000	20,000
NET OF REVENUES/APPROPRIATIONS - 496 - STARBUCKS		(60,927)		(12,067)		

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 497 - 4J CAPITAL						
ESTIMATED REVENUES						
480-497-41100	PROPERTY TAX	337,264	310,872	186,072	387,894	400,000
480-497-41100-PHSII	PROPERTY TAX			47,754		
TOTAL ESTIMATED REVENUES		337,264	310,872	233,826	387,894	400,000

		2023-24	2024-25	2025-26	2025-26	2026-27
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 497 - 4J CAPITAL						
APPROPRIATIONS						
480-497-59010	PRINCIPAL	276,337	310,872	186,072	387,894	300,000
480-497-59010-PHSII	PRINCIPAL			47,754		100,000
TOTAL APPROPRIATIONS		276,337	310,872	233,826	387,894	400,000
NET OF REVENUES/APPROPRIATIONS - 497 - 4J CAPITAL		60,927				

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 498 - 23RD STREET CORRIDOR						
ESTIMATED REVENUES						
480-498-41100	PROPERTY TAX	477,112	438,255	329,521	500,000	500,000
TOTAL ESTIMATED REVENUES		477,112	438,255	329,521	500,000	500,000

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 498 - 23RD STREET CORRIDOR						
APPROPRIATIONS						
480-498-58100	TRANSFERS OUT	477,111	442,689		500,000	370,825
480-498-59010	PRINCIPAL		(4,434)			129,175
TOTAL APPROPRIATIONS		477,111	438,255		500,000	500,000
NET OF REVENUES/APPROPRIATIONS - 498 - 23RD STREET CORR:		1		329,521		

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 499 - SERC LLC						
ESTIMATED REVENUES						
480-499-41100	PROPERTY TAX	38,706	38,264	34,588	54,702	50,000
480-499-41100-PHS 3	PROPERTY TAX		15,158	13,872	5,774	25,000
480-499-41100-PHSII	PROPERTY TAX	40,359	57,467	49,246	87,956	75,000
TOTAL ESTIMATED REVENUES						
		79,065	110,889	97,706	148,432	150,000

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 499 - SERC LLC						
APPROPRIATIONS						
480-499-59010	PRINCIPAL	79,065	67,762	88,046	148,432	150,000
	TOTAL APPROPRIATIONS	79,065	67,762	88,046	148,432	150,000
NET OF REVENUES/APPROPRIATIONS - 499 - SERC LLC			43,127	9,660		

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 999 - NEW NTD TIF PROJECTS						
ESTIMATED REVENUES						
480-999-41100	PROPERTY TAX					1,000,000
	TOTAL ESTIMATED REVENUES					1,000,000

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 999 - NEW NTD TIF PROJECTS						
APPROPRIATIONS						
480-999-59010	PRINCIPAL					1,000,000
TOTAL APPROPRIATIONS						1,000,000
NET OF REVENUES/APPROPRIATIONS - 999 - NEW NTD TIF PROJ						
ESTIMATED REVENUES - FUND 480						
		1,719,641	2,501,178	2,270,773	2,552,856	4,370,000
APPROPRIATIONS - FUND 480		1,719,640	2,527,234	1,051,512	2,518,169	4,370,000
NET OF REVENUES/APPROPRIATIONS - FUND 480		1	(26,056)	1,219,261	34,687	
BEGINNING FUND BALANCE						
			1	(26,057)	(26,057)	1,193,204
ENDING FUND BALANCE						
		1	(26,055)	1,193,204	8,630	1,193,204

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BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 500 UTILITY SERVICE

Page: 145/170

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 500 - WASTEWATER COLLECTION						
ESTIMATED REVENUES						
500-500-41300	CITY SALES TAX	64,853	69,338	65,340	68,080	70,000
500-500-41310	STATE SALES TAX	406,897	454,723	433,141	437,650	450,000
500-500-42131	SEWER PERMITS	2,400	3,750	5,050	4,000	4,000
500-500-42310	FINES AND PENALTIES	60,090	76,401	66,849	65,230	65,000
500-500-44410	SEWER CHARGES	7,882,084	8,792,767	8,303,823	8,355,860	8,750,000
500-500-45510	SPECIAL ASSESS PRINCIPAL			92,364	50,000	50,000
500-500-45515	SPECIAL ASSESS INTEREST	11,110	2,578	8,830	15,000	15,000
500-500-46100	INTEREST	733,420	812,851	552,833	783,540	672,000
500-500-48000	MISCELLANEOUS REVENUE	27,367	30,595	31,234	28,000	30,000
500-500-49100-20091	TRANSFERS IN	510,357				
500-500-49310	BOND PROCEEDS	166,551	166,551			
TOTAL ESTIMATED REVENUES		9,865,129	10,409,554	9,559,464	9,807,360	10,106,000

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 500 - WASTEWATER COLLECTION						
APPROPRIATIONS						
500-500-51100	SALARIES AND WAGES	635,455	649,541	612,051	663,860	683,776
500-500-51200	OVERTIME	15,740	15,753	20,045	15,850	16,326
500-500-51300	TEMPORARY AND SEASONAL		10,010	3,577	10,200	10,200
500-500-52100	SOCIAL SECURITY	46,279	49,920	46,314	52,780	54,363
500-500-52200	GROUP INSURANCE	157,803	167,167	175,154	183,050	188,542
500-500-52300	RETIREMENT	38,120	37,105	37,651	40,780	42,003
500-500-52700	TRAINING AND TUITION	3,127	3,858	3,558	4,000	5,000
500-500-52710	EMPLOYEE RECRUITMENT/RETENTION	699	1,798	1,037	3,000	3,000
500-500-52800	UNIFORMS	7,135	7,583	7,181	8,500	9,350
500-500-53100	ENGINEERING SERVICES	(15)				
500-500-53200	PROFESSIONAL SERVICES	1,347	1,783	1,367	2,000	2,000
500-500-53400	COMPUTER SUPPORT/MAINT	14,979	15,306	18,379	24,700	55,194
500-500-54310	BUILDING MAINTENANCE	6,573	5,434	3,905	5,200	5,200
500-500-54320	EQUIPMENT MAINTENANCE	46,581	38,299	15,453	52,500	52,500
500-500-54330	VEHICLE MAINTENANCE	9,782	5,733	15,073	11,375	12,000
500-500-54390	SYSTEM MAINTENANCE	11,990	64,689	82,145	100,000	100,000
500-500-55200	INSURANCE	43,687	59,363	61,200	60,000	67,037
500-500-55210	CLAIMS AND SETTLEMENTS	25,000	6,380		5,000	5,000
500-500-55900	MISCELLANEOUS	103	100		500	500
500-500-55920	MISC FEES	975	1,377	478	2,500	2,500
500-500-55930	REFUNDS				1,000	1,000
500-500-56010	SUPPLIES	1,167	557	988	1,000	1,000
500-500-56020	OFFICE SUPPLIES	6,454	6,318	4,063	5,000	5,000
500-500-56030	CLEANING SUPPLIES/SERVICE		143	255	1,000	1,000
500-500-56040	POSTAGE AND FREIGHT	28,642	32,170	25,866	30,000	30,000
500-500-56050	FUEL	39,960	35,783	31,147	43,200	47,520
500-500-56060	CHEMICALS	3,000	8,079	5,235	12,500	12,500
500-500-56090	SMALL TOOLS	365	1,968	219	2,000	2,000
500-500-56190	PERSONAL PROTECTIVE SUPP	59	234	371	2,000	2,000
500-500-56220	ELECTRICITY	32,145	31,530	50,448	55,000	81,000
500-500-56230	WATER AND SEWER	352	599	990	1,000	1,500
500-500-56240	TELEPHONE	4,095	4,564	4,538	10,500	10,500
500-500-56250	REFUSE	349	295	280	1,000	1,000
500-500-56650	MEMBERSHIP DUES	1,195	4,771	3,997	3,200	3,520
500-500-56690	SALES TAX REMITTANCE	467,965	522,472	449,428	503,780	550,000
500-500-57200-27029	CAPITAL-LAND & BUILDINGS					700,000
500-500-57200-27030	CAPITAL-LAND & BUILDINGS					7,000
500-500-57200-27031	CAPITAL-LAND & BUILDINGS					55,000
500-500-57200-27032	CAPITAL-LAND & BUILDINGS					20,000
500-500-57200-27033	CAPITAL-LAND & BUILDINGS					28,000
500-500-57200-27034	CAPITAL-LAND & BUILDINGS					5,000
500-500-57200-27035	CAPITAL-LAND & BUILDINGS					6,500
500-500-57200-27037	CAPITAL-LAND & BUILDINGS					20,250
500-500-57200-27042	CAPITAL-LAND & BUILDINGS					125,000
500-500-57200-27043	CAPITAL-LAND & BUILDINGS					100,000
500-500-57200-27044	CAPITAL-LAND & BUILDINGS					100,000
500-500-57200-27045	CAPITAL-LAND & BUILDINGS					375,000
500-500-57200-WWC01	CAPITAL-LAND & BUILDINGS					175,000
500-500-57300-20093	CAPITAL-NEW CONSTRUCTION			32,229	375,000	
500-500-57300-20094	CAPITAL-NEW CONSTRUCTION			11	175,000	
500-500-57300-21081	CAPITAL-NEW CONSTRUCTION			46,071	550,000	
500-500-57300-21097	CAPITAL-NEW CONSTRUCTION				200,000	
500-500-57300-26028	CAPITAL-NEW CONSTRUCTION				100,000	
500-500-57510-26027	CAPITAL-EQUIPMENT			330,676	335,000	
500-500-57510-26029	CAPITAL-EQUIPMENT				80,000	

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 500 - WASTEWATER COLLECTION						
APPROPRIATIONS						
500-500-57510-27036	CAPITAL-EQUIPMENT					19,500
500-500-57510-27039	CAPITAL-EQUIPMENT					120,000
500-500-57510-27040	CAPITAL-EQUIPMENT					14,000
500-500-57520-27038	CAPITAL-VEHICLES					800,000
500-500-57950	DEPRECIATION	739,516	762,405			
500-500-58100	TRANSFERS OUT	120,000	122,470	159,245	212,327	218,611
500-500-59010	PRINCIPAL				440,770	435,833
500-500-59020	INTEREST AND FISCAL FEES	131,384	228,693	252,280	252,514	237,799
TOTAL APPROPRIATIONS		2,642,008	2,904,250	2,502,905	4,638,586	5,626,524
NET OF REVENUES/APPROPRIATIONS - 500 - WASTEWATER COLLE		7,223,121	7,505,304	7,056,559	5,168,774	4,479,476

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 501 - WASTEWATER TREATMENT FAC						
ESTIMATED REVENUES						
500-501-46100	INTEREST	70,143	76,833	41,181	93,840	50,000
500-501-48000	MISCELLANEOUS REVENUE	4,200	40,678		5,000	5,000
500-501-49310	BOND PROCEEDS	192,198	188,436			
TOTAL ESTIMATED REVENUES		266,541	305,947	41,181	98,840	55,000

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 501 - WASTEWATER TREATMENT FAC						
APPROPRIATIONS						
500-501-51100	SALARIES AND WAGES	581,037	573,105	539,403	577,320	594,640
500-501-51200	OVERTIME	16,381	20,798	15,665	21,570	22,217
500-501-51300	TEMPORARY AND SEASONAL	392	433	360	816	816
500-501-52100	SOCIAL SECURITY	40,736	41,109	39,844	45,880	47,256
500-501-52200	GROUP INSURANCE	137,048	135,878	147,393	147,225	151,642
500-501-52300	RETIREMENT	33,834	31,644	33,324	35,930	37,008
500-501-52700	TRAINING AND TUITION	2,880	4,919	3,087	5,500	5,500
500-501-52710	EMPLOYEE RECRUITMENT/RETENTION	329	410	1,242	1,250	1,250
500-501-52800	UNIFORMS	4,998	5,194	4,879	6,300	6,615
500-501-53200	PROFESSIONAL SERVICES				1,500	1,500
500-501-53400	COMPUTER SUPPORT/MAINT	1,825	3,257	5,240	4,000	13,580
500-501-54310	BUILDING MAINTENANCE	1,291	11,823	3,063	4,860	4,860
500-501-54320	EQUIPMENT MAINTENANCE	67,673	87,554	60,373	84,872	135,000
500-501-54330	VEHICLE MAINTENANCE	2,357	2,053	932	3,350	2,500
500-501-55200	INSURANCE	80,859	99,569	133,399	100,000	135,000
500-501-55640	COMPLIANCE TESTING	10,196	11,589	7,908	12,360	12,360
500-501-55900	MISCELLANEOUS		25		600	600
500-501-56010	SUPPLIES	6,318	6,587	4,274	7,650	7,650
500-501-56020	OFFICE SUPPLIES	35	11	532	2,000	2,000
500-501-56030	CLEANING SUPPLIES/SERVICE	1,039	1,136	940	1,200	1,200
500-501-56040	POSTAGE AND FREIGHT	108	161		500	500
500-501-56050	FUEL	11,646	11,362	9,417	12,960	12,960
500-501-56060	CHEMICALS	211,204	232,385	177,856	236,950	240,000
500-501-56090	SMALL TOOLS	975	1,503	245	1,350	1,390
500-501-56100	LABORATORY	13,181	10,685	10,906	11,920	12,277
500-501-56190	PERSONAL PROTECTIVE SUPP				250	250
500-501-56210	NATURAL GAS	35,545	40,097	45,780	50,000	50,000
500-501-56220	ELECTRICITY	204,374	228,077	186,829	205,000	205,000
500-501-56230	WATER AND SEWER	28,146	23,049	22,400	35,000	35,000
500-501-56240	TELEPHONE	2,753	2,584	1,990	3,070	3,070
500-501-56250	REFUSE	1,238	1,638	1,403	2,000	2,000
500-501-56650	MEMBERSHIP DUES	1,112	2,481	2,062	2,500	2,500
500-501-57200-27046	CAPITAL-LAND & BUILDINGS					6,000
500-501-57510-27047	CAPITAL-EQUIPMENT					75,000
500-501-57510-27048	CAPITAL-EQUIPMENT					35,000
500-501-57510-27049	CAPITAL-EQUIPMENT					120,000
500-501-57520-25053	CAPITAL-VEHICLES			44,621	50,000	
500-501-57950	DEPRECIATION	1,337,156	1,365,150			
500-501-58100	TRANSFERS OUT		207,160	238,440	317,920	322,306
500-501-59010	PRINCIPAL				1,349,527	1,405,259
500-501-59020	INTEREST AND FISCAL FEES	1,122,270	1,000,094	934,633	934,666	882,839
TOTAL APPROPRIATIONS		3,958,936	4,163,520	2,678,440	4,277,796	4,594,545
NET OF REVENUES/APPROPRIATIONS - 501 - WASTEWATER TREAT		(3,692,395)	(3,857,573)	(2,637,259)	(4,178,956)	(4,539,545)
ESTIMATED REVENUES - FUND 500		10,131,670	10,715,501	9,600,645	9,906,200	10,161,000
APPROPRIATIONS - FUND 500		6,600,944	7,067,770	5,181,345	8,916,382	10,221,069
NET OF REVENUES/APPROPRIATIONS - FUND 500		3,530,726	3,647,731	4,419,300	989,818	(60,069)
BEGINNING FUND BALANCE		32,345,510	35,876,235	39,523,968	39,523,968	43,943,268
ENDING FUND BALANCE		35,876,236	39,523,966	43,943,268	40,513,786	43,883,199

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 520 - WATER						
ESTIMATED REVENUES						
520-520-41300	CITY SALES TAX	6,340	7,576	7,771	7,300	8,000
520-520-41310	STATE SALES TAX	27,379	31,784	33,050	30,600	35,000
520-520-42132	WATER PERMITS	50,904	76,078	99,494	65,000	75,000
520-520-42310	FINES AND PENALTIES	28,133	40,274	44,043	29,000	35,000
520-520-43410	STATE GRANTS		168			
520-520-44440	WATER SALES	4,249,404	4,999,031	5,270,250	4,812,000	4,900,000
520-520-44445	WATER CONNECTIONS	40				
520-520-45310	BUILDING RENTALS	164,386	(666)			
520-520-45325	LAND RENTALS	35,868	37,834	36,690	43,000	40,000
520-520-45510	SPECIAL ASSESS PRINCIPAL	179		20,549		
520-520-45515	SPECIAL ASSESS INTEREST	2,835	(79)	1,945		
520-520-46100	INTEREST	551,996	580,908	402,015	556,270	405,000
520-520-48000	MISCELLANEOUS REVENUE	29,528	41,636	45,027	30,000	35,000
520-520-49100-22031	TRANSFERS IN	373,111				
520-520-49210	LAND OR PROPERTY SALES	130				
520-520-49310	BOND PROCEEDS	151,599	127,116			
TOTAL ESTIMATED REVENUES		5,671,832	5,941,660	5,960,834	5,573,170	5,533,000

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 520 - WATER						
APPROPRIATIONS						
520-520-51100	SALARIES AND WAGES	751,117	794,672	689,691	799,650	823,640
520-520-51200	OVERTIME	23,416	22,530	28,148	24,470	25,204
520-520-51300	TEMPORARY AND SEASONAL			3,577	7,650	7,650
520-520-52100	SOCIAL SECURITY	55,691	59,057	52,451	63,630	65,539
520-520-52200	GROUP INSURANCE	199,199	206,915	190,947	225,455	232,219
520-520-52300	RETIREMENT	46,102	44,899	42,857	49,450	50,934
520-520-52700	TRAINING AND TUITION	7,524	7,386	10,083	10,600	11,000
520-520-52710	EMPLOYEE RECRUITMENT/RETENTION	647	974	718	1,700	1,700
520-520-52800	UNIFORMS	3,884	4,123	3,615	4,120	4,532
520-520-53200	PROFESSIONAL SERVICES	1,347	1,783	1,908	2,120	2,120
520-520-53400	COMPUTER SUPPORT/MAINT	20,415	20,208	20,946	30,000	55,624
520-520-54310	BUILDING MAINTENANCE	11,524	9,620	1,502	10,000	10,000
520-520-54320	EQUIPMENT MAINTENANCE	26,358	31,791	9,395	34,000	34,000
520-520-54330	VEHICLE MAINTENANCE	4,447	5,586	5,505	6,000	6,000
520-520-54390	SYSTEM MAINTENANCE	255,064	197,976	222,045	250,000	250,000
520-520-54420	WELL MAINTENANCE	93,813	92,516	87,015	123,000	123,000
520-520-54520	EQUIPMENT RENTAL/PURCHASE	208			400	400
520-520-55200	INSURANCE	54,760	61,970	76,240	62,000	80,000
520-520-55210	CLAIMS AND SETTLEMENTS	3,479				
520-520-55400	ADVERTISING AND PROMOTION	87	11	86	1,500	1,500
520-520-55640	COMPLIANCE TESTING	11,051	10,725	9,709	16,000	16,000
520-520-55900	MISCELLANEOUS	89			500	500
520-520-55910	OVER/SHORT	140	20	70		
520-520-55920	MISC FEES	641	1,537	696	2,370	2,370
520-520-56010	SUPPLIES	1,518	785	1,028	2,000	2,000
520-520-56020	OFFICE SUPPLIES	8,936	9,536	5,856	9,000	9,000
520-520-56030	CLEANING SUPPLIES/SERVICE	708	337	569	1,500	1,500
520-520-56040	POSTAGE AND FREIGHT	29,121	33,047	32,127	37,000	40,000
520-520-56050	FUEL	205	221	193	1,300	1,300
520-520-56060	CHEMICALS	261,414	287,056	269,679	320,000	330,000
520-520-56090	SMALL TOOLS	493	2,069	387	2,200	2,200
520-520-56100	LABORATORY	2,791	3,926	2,770	5,000	5,000
520-520-56130	SUPPLIES FOR RESALE	47,280	70,399	65,192	150,000	150,000
520-520-56135	AMR RADIO EXPENSE	342,329	298,843	299,429	415,000	415,000
520-520-56190	PERSONAL PROTECTIVE SUPP	150	206	371	1,500	1,500
520-520-56210	NATURAL GAS	6,784	7,731	11,796	13,000	13,000
520-520-56220	ELECTRICITY	232,001	242,275	203,779	240,000	240,000
520-520-56230	WATER AND SEWER	2,168	2,343	2,078	3,000	3,000
520-520-56240	TELEPHONE	9,711	8,799	5,650	10,175	10,175
520-520-56250	REFUSE	349	301	218	800	800
520-520-56650	MEMBERSHIP DUES	1,045	4,771	2,653	4,000	4,000
520-520-56690	SALES TAX REMITTANCE	90,905	82,377	79,815	66,630	90,000
520-520-57200-25066	CAPITAL-LAND & BUILDINGS				150,000	
520-520-57200-25067	CAPITAL-LAND & BUILDINGS			788,441	3,200,000	
520-520-57200-26009	CAPITAL-LAND & BUILDINGS			13,563	90,000	
520-520-57200-26031	CAPITAL-LAND & BUILDINGS			35,930	65,000	
520-520-57200-27050	CAPITAL-LAND & BUILDINGS					1,300,000
520-520-57200-27051	CAPITAL-LAND & BUILDINGS					35,000
520-520-57200-27053	CAPITAL-LAND & BUILDINGS					750,000
520-520-57200-WTR01	CAPITAL-LAND & BUILDINGS					150,000
520-520-57300-21095	CAPITAL-NEW CONSTRUCTION				325,000	
520-520-57510-25057	CAPITAL-EQUIPMENT				325,000	325,000
520-520-57510-26030	CAPITAL-EQUIPMENT			8,471	14,000	
520-520-57510-27052	CAPITAL-EQUIPMENT					7,500
520-520-57510-27054	CAPITAL-EQUIPMENT					14,000

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 520 - WATER						
APPROPRIATIONS						
520-520-57950	DEPRECIATION	1,099,702	1,072,318			
520-520-58100	TRANSFERS OUT	120,000	168,150	205,703	274,271	278,304
520-520-59010	PRINCIPAL				269,704	288,908
520-520-59020	INTEREST AND FISCAL FEES	152,128	123,963	96,312	96,645	73,887
TOTAL APPROPRIATIONS		3,980,741	3,993,752	3,589,214	7,816,340	6,345,006
NET OF REVENUES/APPROPRIATIONS - 520 - WATER		1,691,091	1,947,908	2,371,620	(2,243,170)	(812,006)

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 522 - SUPERFUND PROJECT						
APPROPRIATIONS						
520-522-54320	EQUIPMENT MAINTENANCE		2			
TOTAL APPROPRIATIONS			2			
NET OF REVENUES/APPROPRIATIONS - 522 - SUPERFUND PROJEC'			(2)			
ESTIMATED REVENUES - FUND 520		5,671,832	5,941,660	5,960,834	5,573,170	5,533,000
APPROPRIATIONS - FUND 520		3,980,741	3,993,754	3,589,214	7,816,340	6,345,006
NET OF REVENUES/APPROPRIATIONS - FUND 520		1,691,091	1,947,906	2,371,620	(2,243,170)	(812,006)
BEGINNING FUND BALANCE		31,293,773	32,986,087	34,933,992	34,933,992	37,305,612
FUND BALANCE ADJUSTMENTS		1,225				
ENDING FUND BALANCE		32,986,089	34,933,993	37,305,612	32,690,822	36,493,606

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 530 - LOUP DISTRIBUTION						
ESTIMATED REVENUES						
530-530-41820	OCCUPATION/FRANCHISE TAX	4,404,119	4,789,801	4,829,092	4,640,000	4,800,000
530-530-46100	INTEREST	92,239	80,825	55,618	82,000	57,000
530-530-49100	TRANSFERS IN				2,806	
TOTAL ESTIMATED REVENUES		4,496,358	4,870,626	4,884,710	4,724,806	4,857,000

BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 530 LOUP DISTRIBUTION
Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 530 - LOUP DISTRIBUTION						
APPROPRIATIONS						
530-530-57950	DEPRECIATION	162,489	160,135			
530-530-58100	TRANSFERS OUT	4,646,495	4,697,495	3,543,605	4,724,806	4,857,000
TOTAL APPROPRIATIONS		4,808,984	4,857,630	3,543,605	4,724,806	4,857,000
NET OF REVENUES/APPROPRIATIONS - 530 - LOUP DISTRIBUTION		(312,626)	12,996	1,341,105		
ESTIMATED REVENUES - FUND 530		4,496,358	4,870,626	4,884,710	4,724,806	4,857,000
APPROPRIATIONS - FUND 530		4,808,984	4,857,630	3,543,605	4,724,806	4,857,000
NET OF REVENUES/APPROPRIATIONS - FUND 530		(312,626)	12,996	1,341,105		
BEGINNING FUND BALANCE		4,796,707	4,484,081	4,497,076	4,497,076	5,838,181
ENDING FUND BALANCE		4,484,081	4,497,077	5,838,181	4,497,076	5,838,181

BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 560 STORMWATER UTILITY
Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 560 - STORMWATER UTILITY						
ESTIMATED REVENUES						
560-560-41300	CITY SALES TAX	5,307	5,347	4,957	5,350	5,350
560-560-41310	STATE SALES TAX	19,788	19,942	18,509	19,950	20,000
560-560-42310	FINES AND PENALTIES	3,326	3,289	2,999	3,670	3,500
560-560-44420	STORMWATER FEES	363,842	366,795	340,146	366,610	370,000
560-560-46100	INTEREST	54,268	63,599	43,040	60,390	40,000
TOTAL ESTIMATED REVENUES		446,531	458,972	409,651	455,970	438,850

BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 560 STORMWATER UTILITY

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 560 - STORMWATER UTILITY						
APPROPRIATIONS						
560-560-51100	SALARIES AND WAGES	32,788	33,578	29,796	34,170	35,195
560-560-51200	OVERTIME	45		2		
560-560-52100	SOCIAL SECURITY	2,447	2,503	2,217	2,615	2,693
560-560-52200	GROUP INSURANCE	4,964	5,076	4,816	5,500	5,665
560-560-52300	RETIREMENT	1,970	1,861	1,753	2,050	2,112
560-560-52700	TRAINING AND TUITION	1,000	556	995	1,000	1,000
560-560-52710	EMPLOYEE RECRUITMENT/RETENTION				500	500
560-560-52800	UNIFORMS		136		1,000	1,000
560-560-53200	PROFESSIONAL SERVICES	6,409	5,043	1,634	50,000	50,000
560-560-53400	COMPUTER SUPPORT/MAINT	5,831	3,526	6,462	9,000	12,775
560-560-54320	EQUIPMENT MAINTENANCE		24		100	100
560-560-54330	VEHICLE MAINTENANCE	300	331	83	300	300
560-560-55200	INSURANCE				570	570
560-560-55400	ADVERTISING AND PROMOTION	1,107	1,100	1,100	4,000	4,000
560-560-55500	PUBLICATIONS AND NOTICES	36		15	500	500
560-560-55640	COMPLIANCE TESTING		39	619	2,000	2,000
560-560-55900	MISCELLANEOUS	1,000	823	870	1,000	1,000
560-560-56010	SUPPLIES	1,062	584	849	1,250	1,250
560-560-56020	OFFICE SUPPLIES	404	191	29	1,000	1,000
560-560-56040	POSTAGE AND FREIGHT				250	250
560-560-56050	FUEL	163	147	129	200	200
560-560-56190	PERSONAL PROTECTIVE SUPP				70	70
560-560-56230	WATER AND SEWER	532	92		500	500
560-560-56650	MEMBERSHIP DUES	175	140	180	200	200
560-560-56690	SALES TAX REMITTANCE	25,004	25,211	21,268	25,000	26,000
560-560-57200-24037	CAPITAL-LAND & BUILDINGS				500,000	
560-560-57200-SWU01	CAPITAL-LAND & BUILDINGS					500,000
560-560-57300-20107	CAPITAL-NEW CONSTRUCTION				125,000	
560-560-57300-SWU02	CAPITAL-NEW CONSTRUCTION					125,000
560-560-57510-21096	CAPITAL-EQUIPMENT			22,238	50,000	
560-560-57510-SWU03	CAPITAL-EQUIPMENT					50,000
560-560-57950	DEPRECIATION	429,572	438,665			
560-560-58100	TRANSFERS OUT		7,840	8,707	11,609	11,889
TOTAL APPROPRIATIONS		514,809	527,466	103,762	829,384	835,769
NET OF REVENUES/APPROPRIATIONS - 560 - STORMWATER UTILITI'		(68,278)	(68,494)	305,889	(373,414)	(396,919)
ESTIMATED REVENUES - FUND 560		446,531	458,972	409,651	455,970	438,850
APPROPRIATIONS - FUND 560		514,809	527,466	103,762	829,384	835,769
NET OF REVENUES/APPROPRIATIONS - FUND 560		(68,278)	(68,494)	305,889	(373,414)	(396,919)
BEGINNING FUND BALANCE		11,656,760	11,385,073	11,316,580	11,316,580	11,622,469
FUND BALANCE ADJUSTMENTS		(203,408)				
ENDING FUND BALANCE		11,385,074	11,316,579	11,622,469	10,943,166	11,225,550

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 570 - TRANSFER STATION						
ESTIMATED REVENUES						
570-570-41820	OCCUPATION/FRANCHISE TAX	737,522	776,198	710,953	747,100	750,000
570-570-42102	GARBAGE HAULER LICENSES	1,100	1,400	1,050	1,400	1,400
570-570-42310	FINES AND PENALTIES	2,411	2,365	2,161	2,500	2,500
570-570-42340	CONVENIENCE FEE		606			
570-570-43410	STATE GRANTS			36,690		
570-570-44150	FUEL	7,967	7,350	6,473	8,000	8,000
570-570-44430	COMPACTOR FEES	1,921,890	2,072,323	1,880,354	1,940,110	1,950,000
570-570-46100	INTEREST	153,337	171,172	114,889	163,310	129,000
570-570-48000	MISCELLANEOUS REVENUE	8,414	8,757	16,663	8,000	8,000
570-570-49210	LAND OR PROPERTY SALES			11,749		
TOTAL ESTIMATED REVENUES		2,832,641	3,040,171	2,780,982	2,870,420	2,848,900

BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 570 SOLID WASTE DIVISION
Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 570 - TRANSFER STATION						
APPROPRIATIONS						
570-570-51100	SALARIES AND WAGES	496,165	496,011	458,913	493,710	508,521
570-570-51200	OVERTIME	15,497	16,267	19,111	14,700	15,141
570-570-51300	TEMPORARY AND SEASONAL	11,580	10,873	11,116	10,200	10,500
570-570-52100	SOCIAL SECURITY	39,288	38,866	36,506	39,675	40,865
570-570-52200	GROUP INSURANCE	92,837	88,733	82,662	97,170	100,085
570-570-52300	RETIREMENT	26,855	24,217	24,678	30,505	31,420
570-570-52500	UNEMPLOYMENT			5,640		
570-570-52700	TRAINING AND TUITION	1,347	1,334	1,443	2,600	2,600
570-570-52710	EMPLOYEE RECRUITMENT/RETENTION	843	1,299	1,393	2,000	2,000
570-570-52800	UNIFORMS	6,161	5,913	5,047	5,630	5,700
570-570-53200	PROFESSIONAL SERVICES	635	1,943	750	2,000	2,000
570-570-53400	COMPUTER SUPPORT/MAINT	12,429	12,661	9,521	15,000	25,220
570-570-54310	BUILDING MAINTENANCE	9,596	5,752	4,374	77,680	77,680
570-570-54320	EQUIPMENT MAINTENANCE	15,762	27,167	24,141	35,000	35,000
570-570-54330	VEHICLE MAINTENANCE	88,761	85,306	74,233	85,000	85,000
570-570-54550	LANDFILL DISPOSAL	768,419	820,813	680,731	772,280	775,000
570-570-54580	COMPOSTING	56,392	64,280	42,501	60,000	60,000
570-570-54590	RECYCLE SERVICE				4,000	4,000
570-570-54610	WOOD WASTE DISPOSAL	49,393	21,038	13,918	40,000	40,000
570-570-55200	INSURANCE	24,239	28,094	34,835	29,000	30,000
570-570-55900	MISCELLANEOUS	130	172		700	700
570-570-55930	REFUNDS			26		
570-570-56010	SUPPLIES	689	749	718	800	1,125
570-570-56020	OFFICE SUPPLIES	3,088	2,041	1,764	2,000	2,000
570-570-56030	CLEANING SUPPLIES/SERVICE	546	279	341	1,000	1,000
570-570-56040	POSTAGE AND FREIGHT	4	79	15	100	100
570-570-56050	FUEL	136,035	142,781	143,540	140,000	145,000
570-570-56090	SMALL TOOLS	1,663	1,313	1,171	2,000	2,000
570-570-56190	PERSONAL PROTECTIVE SUPP	188	354	201	500	500
570-570-56220	ELECTRICITY	9,386	11,352	10,648	15,000	15,000
570-570-56230	WATER AND SEWER	3,180	4,040	3,119	4,400	4,400
570-570-56240	TELEPHONE	777	901	614	800	800
570-570-56650	MEMBERSHIP DUES	739	459	459	2,000	2,000
570-570-56800	WASTE GRANT EXPENSE		35,170	1,520	25,000	25,000
570-570-57200-21082	CAPITAL-LAND & BUILDINGS				20,000	
570-570-57200-24038	CAPITAL-LAND & BUILDINGS			29,018	50,000	
570-570-57510-21033	CAPITAL-EQUIPMENT			28,601	32,000	
570-570-57510-23045	CAPITAL-EQUIPMENT				395,000	
570-570-57510-24039	CAPITAL-EQUIPMENT			17,000	23,000	
570-570-57510-27055	CAPITAL-EQUIPMENT					269,500
570-570-57520-27056	CAPITAL-VEHICLES					170,000
570-570-57950	DEPRECIATION	241,405	273,831			
570-570-58100	TRANSFERS OUT	49,000	115,540	136,849	185,271	163,727
570-570-59010	PRINCIPAL				230,000	
570-570-59020	INTEREST AND FISCAL FEES	8,061	5,833	3,556	3,556	
TOTAL APPROPRIATIONS		2,171,090	2,345,461	1,910,673	2,949,277	2,653,584
NET OF REVENUES/APPROPRIATIONS - 570 - TRANSFER STATION		661,551	694,710	870,309	(78,857)	195,316
ESTIMATED REVENUES - FUND 570		2,832,641	3,040,171	2,780,982	2,870,420	2,848,900
APPROPRIATIONS - FUND 570		2,171,090	2,345,461	1,910,673	2,949,277	2,653,584
NET OF REVENUES/APPROPRIATIONS - FUND 570		661,551	694,710	870,309	(78,857)	195,316
BEGINNING FUND BALANCE		5,350,309	6,011,863	6,706,575	6,706,575	7,576,884
ENDING FUND BALANCE		6,011,860	6,706,573	7,576,884	6,627,718	7,772,200

BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 600 HEALTH INSURANCE
Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 600 - HEALTH INSURANCE						
ESTIMATED REVENUES						
600-600-44115	ADMINISTRATIVE FEES	72,555	38,187	62,742	50,000	50,000
600-600-44160	HEALTH INSURANCE PREMIUMS	55,193	102,391	69,347	92,000	75,000
600-600-46100	INTEREST	108,081	112,547	70,183	110,000	87,000
600-600-48100	REFUNDS			82,941		
TOTAL ESTIMATED REVENUES		235,829	253,125	285,213	252,000	212,000

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 600 - HEALTH INSURANCE						
APPROPRIATIONS						
600-600-52200	GROUP INSURANCE	47,883	14,867	35,403	15,000	50,000
600-600-52300	RETIREMENT	21,061	24,478	27,247	24,320	30,000
600-600-53600	HEALTH ADMINISTRATION	770,404	712,992	607,693	715,940	797,000
600-600-53610	HEALTH CLAIMS	(729,594)	(457,030)	(272,116)	(685,890)	(650,000)
600-600-53620	DENTAL ADMINISTRATION					(15,000)
600-600-53630	DENTAL CLAIMS	316	10,948	(12,867)	15,000	
TOTAL APPROPRIATIONS		110,070	306,255	385,360	84,370	212,000
NET OF REVENUES/APPROPRIATIONS - 600 - HEALTH INSURANCE		125,759	(53,130)	(100,147)	167,630	
ESTIMATED REVENUES - FUND 600		235,829	253,125	285,213	252,000	212,000
APPROPRIATIONS - FUND 600		110,070	306,255	385,360	84,370	212,000
NET OF REVENUES/APPROPRIATIONS - FUND 600		125,759	(53,130)	(100,147)	167,630	
BEGINNING FUND BALANCE		2,377,619	2,503,378	2,450,250	2,450,250	2,350,103
ENDING FUND BALANCE		2,503,378	2,450,248	2,350,103	2,617,880	2,350,103

Calculations as of 08/31/2026

		2023-24	2024-25	2025-26	2025-26	2026-27
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 710 - FIRE PENSION						
ESTIMATED REVENUES						
710-710-46100	INTEREST	3,174	2,859	1,641	3,000	2,000
TOTAL ESTIMATED REVENUES		3,174	2,859	1,641	3,000	2,000

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 710 - FIRE PENSION						
APPROPRIATIONS						
710-710-52350	PENSION PAYMENTS	7,308	7,308	6,699	7,310	7,350
TOTAL APPROPRIATIONS		7,308	7,308	6,699	7,310	7,350
NET OF REVENUES/APPROPRIATIONS - 710 - FIRE PENSION		(4,134)	(4,449)	(5,058)	(4,310)	(5,350)
ESTIMATED REVENUES - FUND 710		3,174	2,859	1,641	3,000	2,000
APPROPRIATIONS - FUND 710		7,308	7,308	6,699	7,310	7,350
NET OF REVENUES/APPROPRIATIONS - FUND 710		(4,134)	(4,449)	(5,058)	(4,310)	(5,350)
BEGINNING FUND BALANCE		79,163	75,029	70,580	70,580	65,522
ENDING FUND BALANCE		75,029	70,580	65,522	66,270	60,172

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 730 - LICENSES TO SCHOOLS						
ESTIMATED REVENUES						
730-730-42101	LIQUOR AND BEER LICENSES	25,300	19,150	8,200	17,500	20,000
730-730-42105	TOBACCO LICENSES	655	678	563	650	750
TOTAL ESTIMATED REVENUES		25,955	19,828	8,763	18,150	20,750

BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 730 LICENSES TO SCHOOLS
Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 730 - LICENSES TO SCHOOLS						
APPROPRIATIONS						
730-730-56710	SCHOOL DISTRICT	25,955	19,828	5,605	18,150	20,750
TOTAL APPROPRIATIONS		25,955	19,828	5,605	18,150	20,750
NET OF REVENUES/APPROPRIATIONS - 730 - LICENSES TO SCHOOLS				3,158		
ESTIMATED REVENUES - FUND 730		25,955	19,828	8,763	18,150	20,750
APPROPRIATIONS - FUND 730		25,955	19,828	5,605	18,150	20,750
NET OF REVENUES/APPROPRIATIONS - FUND 730				3,158		
BEGINNING FUND BALANCE						3,158
ENDING FUND BALANCE				3,158		3,158

BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 740 LIBRARY FOUNDATION
Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 740 - LIBRARY FOUNDATION						
ESTIMATED REVENUES						
740-740-46100	INTEREST	12,891	19,614		20,000	14,000
740-740-47500	DONATIONS	14,798	5,883		5,000	5,000
TOTAL ESTIMATED REVENUES						
		27,689	25,497		25,000	19,000

BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 740 LIBRARY FOUNDATION
Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 740 - LIBRARY FOUNDATION						
APPROPRIATIONS						
740-740-53200	PROFESSIONAL SERVICES	1,555	1,866		3,000	3,000
740-740-55400	ADVERTISING AND PROMOTION				500	500
740-740-55900	MISCELLANEOUS		425		150	150
740-740-58100	TRANSFERS OUT	14,899	171,865		200,000	200,000
TOTAL APPROPRIATIONS		16,454	174,156		203,650	203,650
NET OF REVENUES/APPROPRIATIONS - 740 - LIBRARY FOUNDATION		11,235	(148,659)		(178,650)	(184,650)
ESTIMATED REVENUES - FUND 740						
APPROPRIATIONS - FUND 740		27,689	25,497		25,000	19,000
NET OF REVENUES/APPROPRIATIONS - FUND 740		16,454	174,156		203,650	203,650
		11,235	(148,659)		(178,650)	(184,650)
BEGINNING FUND BALANCE		761,071	772,305	623,646	623,646	623,646
ENDING FUND BALANCE		772,306	623,646	623,646	444,996	438,996

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 745 - LIBRARY ENDOWMENT						
ESTIMATED REVENUES						
745-745-46100	INTEREST				2,000	2,000
745-745-46200	CHANGE IN MARKET VALUE	317,602	238,703		25,000	250,000
745-745-46300	REALIZED GAINS/LOSSES				5,000	5,000
745-745-49100	TRANSFERS IN		150,000			
TOTAL ESTIMATED REVENUES		317,602	388,703		32,000	257,000
NET OF REVENUES/APPROPRIATIONS - 745 - LIBRARY ENDOWMEN'		317,602	388,703		32,000	257,000
ESTIMATED REVENUES - FUND 745		317,602	388,703		32,000	257,000
APPROPRIATIONS - FUND 745						
NET OF REVENUES/APPROPRIATIONS - FUND 745		317,602	388,703		32,000	257,000
BEGINNING FUND BALANCE		1,151,125	1,468,727	1,857,430	1,857,430	1,857,430
ENDING FUND BALANCE		1,468,727	1,857,430	1,857,430	1,889,430	2,114,430

BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 750 GERRARD PARK TRUST
Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24	2024-25	2025-26	2025-26	2026-27
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	FINANCE REVIEW
				THRU 08/31/26	BUDGET	BUDGET
Dept 750 - GERRARD PARK TRUST						
ESTIMATED REVENUES						
750-750-46100	INTEREST	4,304	4,641	2,500	5,500	5,000
750-750-46200	CHANGE IN MARKET VALUE	20,153	940	(4,790)	7,500	7,500
750-750-46300	REALIZED GAINS/LOSSES	3,089	3,942	4,572	4,000	5,000
TOTAL ESTIMATED REVENUES		27,546	9,523	2,282	17,000	17,500

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BUDGET REPORT FOR CITY OF COLUMBUS
Fund: 750 GERRARD PARK TRUST

Page: 170/170

Calculations as of 08/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 08/31/26	2025-26 AMENDED BUDGET	2026-27 FINANCE REVIEW BUDGET
Dept 750 - GERRARD PARK TRUST						
APPROPRIATIONS						
750-750-53200	PROFESSIONAL SERVICES	3,000	3,000	4,759	3,000	5,000
750-750-58100	TRANSFERS OUT	2,438	2,915		2,500	2,500
TOTAL APPROPRIATIONS		5,438	5,915	4,759	5,500	7,500
NET OF REVENUES/APPROPRIATIONS - 750 - GERRARD PARK TRU:		22,108	3,608	(2,477)	11,500	10,000
ESTIMATED REVENUES - FUND 750		27,546	9,523	2,282	17,000	17,500
APPROPRIATIONS - FUND 750		5,438	5,915	4,759	5,500	7,500
NET OF REVENUES/APPROPRIATIONS - FUND 750		22,108	3,608	(2,477)	11,500	10,000
BEGINNING FUND BALANCE		135,928	158,037	161,644	161,644	159,167
ENDING FUND BALANCE		158,036	161,645	159,167	173,144	169,167
ESTIMATED REVENUES - ALL FUNDS		79,787,265	81,246,159	67,756,338	91,272,143	94,829,330
APPROPRIATIONS - ALL FUNDS		66,865,157	69,862,774	53,907,141	94,856,425	98,572,092
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		12,922,108	11,383,385	13,849,197	(3,584,282)	(3,742,762)
BEGINNING FUND BALANCE - ALL FUNDS		245,380,404	258,929,313	270,203,354	270,203,354	284,052,551
FUND BALANCE ADJUSTMENTS - ALL FUNDS		626,799	(109,360)			
ENDING FUND BALANCE - ALL FUNDS		258,929,311	270,203,338	284,052,551	266,619,072	280,309,789

4. Amendment to Section 31.001 of Columbus City Code regarding appointments of city officers.



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MEMORANDUM

DATE: August 18th, 2026
TO: Mayor & City Council
FROM: Tara Vasicek, City Administrator
RE: Appointments of Appointed Officials

RECOMMENDATION:

Update the code for appointments as proposed.

DISCUSSION:

According to Nebraska State Law, the positions of City Administrator, City Attorney, City Clerk, City Engineer and City Treasurer/Finance Director shall be appointed by the Mayor as prescribed by local ordinance. Currently these positions are appointed at the reorganization meeting, which is the 2nd City Council meeting in December following the Mayoral election.

Current language: The Mayor shall appoint, by and with the advice and consent of a majority of the City Council, at the second regular meeting of the City Council at which the Mayor shall after the Mayor's election preside, the following city officers: Engineer; Attorney; Physician; City Clerk; Finance Director; and City Administrator, each of whom shall hold office for the balance of the term of the Mayor or until sooner removed.

Many first class cities have amended this traditional appointment timeline to allow time for a new Mayor to become familiar with existing staff, procedures, projects and processes before having to make the significant decision of appointing key staff leadership positions and also provide for the continuity of service to the public for the good of delivery established city services.

Comparable cities policies:

Norfolk: 6 months following Mayor election in June.

Grand Island, Fremont, Nebraska default, Hastings: Appointees serve until the end of the Mayor's term and until their successors are appointed and qualified.

Kearney: Manager form of government. No ongoing appointments after initial.

I recommend amending city ordinance to adopt an appointment timeline similar to Norfolk, under which appointments to these key administrative positions would occur approximately six months following a Mayoral election.

This change would not limit the authority of an incoming Mayor to make appointments. Rather, it would establish a transition period during which existing administrative leadership would

continue providing uninterrupted service while the newly elected Mayor becomes familiar with the City's organization and operations.

The proposed change is intended to promote continuity of service, stability in municipal operations, and an orderly transition of leadership, while preserving the Mayor's authority to appoint key administrative officers following an appropriate transition period.

SIGNATURE:

By: _____

A handwritten signature in black ink, appearing to read "Joseph B. Smith", is written over a horizontal line.

§ 31.001 APPOINTMENTS.

(A) ~~Every four (4) years, following the mayoral election, the~~ Mayor shall appoint, by and with the advice and consent of a majority of the City Council, at the ~~second-first~~ regular meeting ~~in June of the City Council at which the Mayor shall after the Mayor's election~~ ~~preside~~, the following city officers: Engineer; Attorney; Physician; City Clerk; Finance Director; and City Administrator, each of whom shall hold office until new appointments are made, as provided above, ~~for the balance of the term of the Mayor~~ or until sooner removed.

(B) The Mayor shall appoint at such time and in such manner as provided by the provisions of this code:

(1) A Chief of the Fire Department, Assistant Chief of the Fire Department and safety trainer;

(2) Chief of Police; and

(3) Such other officers, board members and city employees as may be provided for by the provisions of this code.

(Prior Code, § 31.001) (Ord. 96-22, passed 6-3-1996; Ord. 02-03, passed 2-4-2002; Ord. 05-20, passed 3-21-2005)

5. **City of Columbus Code of Conduct for all elected officials and appointed members of a city board, commission, or committee.**



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Integrity - Respect**

City Hall | City Clerk's Office
2500 14th St.
Columbus, NE 68601
402-562-4232
columbusne.us

Memorandum

Date: August 24, 2026

To: Tara Vasicek, City Administrator

From: Shuraya Choat, City Clerk

RE: City of Columbus Code of Conduct for all elected officials and appointed members of a city board, commission, or committee.

Recommendation: Recommend approval of the City of Columbus Code of Conduct policy.

Discussion: The proposed Code of Conduct is intended to establish clear expectations for ethical behavior, professionalism, and accountability among individuals serving in elected and appointed positions. By defining standards for communication, decision-making, meeting participation, conflicts of interest, and interactions with staff, fellow members, and the public, the policy promotes consistency, transparency, and respect in the conduct of City business.

Approval of this policy will provide the City Council, boards, commissions, and committees with a shared framework for carrying out their responsibilities and representing the City in a manner that reflects the community's expectations. The Code of Conduct will help foster productive working relationships, support effective governance, and reduce the potential for misunderstandings or conflicts.

The policy also reinforces the City of Columbus's core values of accountability, dedication, honesty, integrity, and respect by aligning the conduct and expectations of those serving the City with the principles that guide the organization. Incorporating the Code of Conduct into the onboarding process for newly elected and appointed officials will ensure that members understand these expectations from the beginning of their service and are equipped to fulfill their roles effectively and consistently.

If approved, a copy of the policy will also be distributed to all elected officials and appointed members who are actively serving a term.

Fiscal Impact: None

Alternative: Do not approve.

Signature:

By: Shuraya Choat

Approved By: Betsy Eckhardt

Approved By: [Signature]



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CITY OF COLUMBUS CODE OF CONDUCT

For Elected Officials and Appointed Members of a City Board, Commission, or Committee

Act in the Public Interest

Recognizing that stewardship of the public interest must be their primary concern, elected officials and appointed members of a City board, commission, or committee shall work for the common good of the people of Columbus, Nebraska, and not for any private or personal interest and they shall assure fair and equal treatment of all persons, claims, and transactions coming before the Columbus City Council or a City of Columbus Board, Commission, or Committee.

Respect for Process

Elected officials and appointed members shall perform their duties in accordance with the processes and rules of order established by the respective by-laws and the City Council governing deliberation of public policy issues. They shall encourage meaningful involvement from the public and implementation of policy decisions of the City Council or City staff.

Elected officials and appointed members shall respect the confidentiality of information concerning property, City personnel, and affairs of the City. They shall neither disclose confidential information without proper legal authorization nor use such information to advance their personal, financial, or other private interests.

When elected officials, appointed members, or staff engage in conversation with residents, applicants, developers, and officials of other governmental agencies, they shall be cautious not to make representations or promises about future actions of the Council, Boards, Commissions, or Committees. Elected officials and appointed members acknowledge future actions of the Council, Board, Commission, or Committee cannot be promised or predicted with certainty.

Conduct of Elected officials and appointed members

The professional and personal conduct of elected officials and appointed members must be above reproach and avoid even the appearance of impropriety. They members shall refrain from abusive conduct, use of inappropriate language or profanity, personal charges, or verbal attacks upon other elected officials and appointed members of the Boards, Commissions, Committees, City staff, or members



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of the public. Elected officials and appointed members shall exhibit respect for all people and shall be sensitive to different cultures, ethnicities, and backgrounds.

Elected officials and appointed members acknowledge that they act collectively as one body during public meetings. They acknowledge that they do not have authority to make decisions or take individual actions on behalf of the City, unless expressly directed to do so by the City Council, Board, Commission, or Committee.

No elected official shall allow himself or herself to be subject to excessive lobbying. All lobbying, other than minimal, shall be reported to the city administrator and to the other elected officials before the item, the subject of the lobbying, is discussed.

Conduct of Public Meetings

Elected officials and appointed members shall prepare themselves for public issues, listen courteously and attentively to all public discussions before the Council, Board, Commission, or Committee, and focus on the business at hand. They shall refrain from interrupting other speakers, making personal comments not relevant to the business of the body, or otherwise interfering with the orderly conduct of meetings. For the purpose of establishing the public record and informing members of the public, elected officials and appointed members shall articulate reasons for policy decisions or recommendations.

Elected officials and appointed members acknowledge that surprises in a public setting are counterproductive and agree not to introduce unexpected issues to one another or to staff during a public meeting. If there is any uncertainty, elected officials and appointed members should consult with staff in advance and avoid posing sensitive questions to staff during a public meeting.

Elected officials and appointed members acknowledge the importance of their attendance at meetings of their respective body. They shall make it a priority to attend all meetings, arrive on time, and stay for the duration of the meeting.

Conflict of Interest

In accordance with the *Nebraska Political Accountability and Disclosure Act*, and in order to assure their independence and impartiality on behalf of the common good, elected officials and appointed members shall not use their official positions to influence government decisions in which they have a material financial interest or where they have an organizational responsibility or personal relationship, which may give the appearance of a conflict of interest.



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Gifts and Favors

Elected officials and appointed members shall not take any special advantage of services or opportunities for personal gain by virtue of their public office that are not available to the public in general. They shall refrain from accepting any gifts, favors, or promises of future benefits which might compromise their independence of judgment or action or give the appearance of being compromised.

Use of Public Resources

Elected officials and appointed members shall not use public resources not available to the public in general, such as City staff time, equipment, supplies, or facilities, for private gain or personal purposes. Elected officials and appointed members, individually, shall not direct, order, or make demands on any City employee, other than inquiries that can be answered routinely and without research.

Representation of Private Interests

In keeping with their role as stewards of the public interest, elected officials shall not appear on behalf of the private interests of third parties before the Council or any Board, Commission, Committee, or proceeding of the City, nor shall appointed members of the Board, Commission, or Committee appear before their own bodies or before the Council on behalf of the private interests of third parties on matters related to the areas of service of their bodies.

Advocacy

Elected officials and appointed members shall represent the official policies of the City Council, Board, Commission, or Committee to the best of their ability when designated as delegates for such purpose. When presenting their individual opinions or positions, they shall explicitly state they do not represent their body or the City of Columbus nor shall they allow the inference that they do.

Elected officials and appointed members shall leave decisions made at the public meetings at the meeting and shall refrain from disputing such decisions at a later date or later public meeting.

Policy Role Matters

Elected officials and appointed members shall respect and adhere to the Mayor-Council-Administrator form of Columbus City government as outlined by the Municipal Code. In this structure, the City Council determines the policies of the City with the advice, information, and analysis provided by the public, Boards, Commissions, Committees, and City staff.



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Go through City Administration

Except as provided in the Columbus Municipal Code, elected officials and appointed members shall not interfere with the administrative functions of the City or the professional duties of City staff; nor shall they impair the ability of staff to implement City Council, Board, Commission, or Committee decisions.

Independence of Boards and Commissions

Because of the value that independent advice from Boards, Commissions, and Committees provides to the public decision-making process, members of the Council shall refrain from using their position to unduly influence the deliberations or outcomes of a Board, Commission, or Committee.

Positive Workplace Environment

Elected officials and appointed members shall support the maintenance of a positive and constructive workplace environment for City employees and for citizens and businesses dealing with the City. Elected officials and appointed members shall recognize their special role in dealings with City employees in order to not create the perception of inappropriate direction to staff.

Implementation

As an expression of the standard of conduct for elected officials and appointed members expected by the City, the City of Columbus Code of Conduct is intended to be self-enforcing. It therefore becomes most effective when elected officials and appointed members are thoroughly familiar with it and embrace its provisions.

For this reason, standards of conduct shall be included in regular orientations for candidates for City Council and applicants to Boards, Commissions, or Committees. All elected officials and appointed members, including those currently serving, shall sign a statement affirming they have read and understand the City of Columbus Code of Conduct. Completed forms shall be filed with the Office of the City Clerk.



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ACKNOWLEDGEMENT OF CODE OF CONDUCT

I, _____, do hereby affirm that I have received a copy of the City of Columbus Code of Conduct for all elected officials and appointed members of a City board, commission, or committee, and that I have read and understand the contents therein.

Signature

Date

6. Review City Council Rules.



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City Hall | City Clerk's Office
2500 14th St.
Columbus, NE 68601
402-562-4232
columbusne.us

Memorandum

Date: August 24, 2026

To: Tara Vasicek, City Administrator

From: Shuraya Choat, City Clerk

RE: City Council Rules 2026

Recommendation: Recommend approval of the City Council Rules.

Discussion: The recommended changes include the following:

- New section under V. Miscellaneous that references the City of Columbus Code of Conduct for all elected officials and appointed members. (Please reference the City of Columbus Code of Conduct memo for a thorough explanation.)
- IV. Decorum and Debate - Update to the meeting procedures by having the Mayor read each agenda item. An explanation is provided on the following page by City Administrator Tara Vasicek.
- The remaining revisions are housekeeping items intended to update and clarify existing language, so it better aligns with current procedures.

Attached is a redlined copy of the proposed changes. The proposed changes have been reviewed by the city attorney.

Fiscal Impact: None

Alternative: Do not approve.

Signature:

By: Shuraya Choat

Approved By: Betsy Eckhardt

Approved By: [Signature]



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MEMORANDUM

DATE: August 18th, 2026
TO: Mayor & City Council
FROM: Tara Vasicek, City Administrator
RE: City Administrator's role at City Council Meetings

RECOMMENDATION:

Update the procedure of the city council meetings for the Mayor to read agenda items.

DISCUSSION:

As City Administrator, my responsibility related to City Council meetings is to ensure elected officials receive complete, accurate, and legally appropriate information in order to make informed decisions. The authority to establish policy and make decisions, however, belongs to you as elected officials.

The current process of the City Administrator reading each agenda item and moving the meeting from one item to the next, unintentionally creates a public perception that the City Administrator is conducting the meeting, directing Council decisions, or has authority over the Council's actions. That is not the role I believe the City Administrator should have, nor is it the message we should convey to our community.

Having the Mayor conduct the meeting would reinforce that the Mayor and Council are the governing body, while the City Administrator and staff serve in an administrative and advisory capacity. I would recommend that the City Administrator continues to sit by the Mayor to be available to answer questions and provide guidance when appropriate.

Additionally, my review of other Nebraska communities did not find that any other Administrators or Manager read agenda items or run the meetings.

ALTERNATIVE:

No change.

SIGNATURE:

By: _____

RULES OF THE CITY COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA

In accordance with Section 30.20 of the Columbus City Code, the following rules of procedures and order of business are adopted to ensure the orderly, efficient, and lawful conduct of the affairs of the City Council of Columbus, Nebraska.

I. ORGANIZATION OF THE COUNCIL

- A. At the first regular meeting of the council in December following a regular city election, the newly elected members of the council who have qualified, as provided by law, together with the members of the council holding over, shall meet for the purpose of organization. They shall elect one of their members as “president of the council,” who shall hold such office until the first regular meeting of the council in December of the ensuing year, at which time such office shall automatically become vacant. The incumbent shall be eligible for re-election. In the absence of the president, the city council members shall elect one of their own body to occupy the place temporarily, who shall be styled acting president of the city council. The president and acting president, when occupying the place of mayor, shall have the same privileges as other members of the city council, and all acts of the president or acting president while so acting shall be as binding upon the city council and upon the city as if done by the mayor. (Neb. Rev. Stat. § 16-402)
- B. The council shall, by resolution, establish such standing and special committees as it deems necessary. Permanent standing council committees shall be (1) the Committee of the Whole; (2) the Public Finance, Judiciary and Personnel Committee; and (3) the Public Property, Safety and Works Committee. The Committee of the Whole, consisting of all members of the city council, shall be presided over by the council president, or in the president’s absence, by the chair of the Public Finance, Judiciary, and Personnel Committee. All other committees shall select their own chair and vice chair, each of whom shall serve for a term of one year, neither of which shall be the president of the council. The mayor shall at the first regular meeting in December submit to the council for their approval a list of council members to serve on each committee. Each committee shall have as its members one council member from each of the four Wards located in the City of Columbus. Changes on such committees may be made at any time by the mayor with the consent of the majority of all members of the council. All meetings for the City’s standing and special committees shall be scheduled on dates and times as deemed needed and/or necessary.

II. CONDUCT OF BUSINESS

- A. Regular meetings of the council shall be held at the Columbus Community Building, Community Room, 2500 14 Street, Columbus, NE on the first and third Monday of each month at 6:00 p.m. Special meetings of the council shall be held in the Community Room upon call by the mayor or four members of the council. The day, hour, and purpose of such meetings shall be set forth in said call. No other business shall be transacted at such special meetings unless all members are present and consent thereto. Notice of every special meeting shall be given to the mayor and each council member by notifying the mayor and council members personally, by telephone, by leaving a verbal message at the mayor's and council member's usual place of business or residence, or by email.
 - 1. The council may, by motion, hold any type of council meeting at another location and/or time as may be designated by a majority of the council.
 - 2. Regular meetings of the city council may be rescheduled or cancelled by motion of the council.
- B. In order for the council to conduct business, a majority of all members elected to the council must be present, but a lesser number may adjourn, from time to time, and compel the attendance of absent members. The quorum for the city council meetings shall be a majority of the council's elected members. The mayor's presence shall not be considered in a determination of a quorum. An affirmative vote of not less than one-half of the elected members shall be required for the transaction of any business.
(Neb. Rev. Stat. § 16-401)
- C. All ordinances shall contain a title which shall briefly describe and explain the content of the respective ordinance and all ordinances shall contain no subject which shall not be clearly expressed in the title. All ordinances of a general or permanent nature shall be fully and distinctly read aloud, by title, on three (3) different days, unless three-fourths (3/4) of all members of the council vote to suspend this requirement, but only as permitted by state statute. In case such requirement shall be suspended, such ordinance shall be read by title or number and then moved for final passage. Three-fourths (3/4) of all members of the council may require any ordinance to be fully and distinctly read aloud in full before enactment under any of the procedures as set forth above.
- D. All resolutions shall contain a title which shall briefly describe and explain the content of the respective resolution and all resolutions shall contain no subject which shall not be clearly expressed in the title. The resolution shall be read by title or number and then moved for final passage.

- E. All ordinances and resolutions or orders for the appropriation or payment of money shall require for their passage or adoption the concurrence of a majority of all members elected to the council. The mayor may vote on any such matter if (a) the mayor's vote is required due to the city council members being equally divided or (b) a majority vote of all the elected members cannot be reached due to absence, vacancy, or abstention of one or more city council members. For purpose of such vote, the mayor is deemed to be a member of the city council. (Neb. Rev. Stat. § 16-404)
- F. The mayor shall have the power to approve or veto any ordinance passed by the city council and to approve or veto any order, bylaw, resolution, award of or vote to enter into any contract, or the allowance of any claim. If the mayor approves the ordinance, order, bylaw, resolution, contract, or claim, he or she shall sign it, and it shall become effective. If the mayor vetoes the ordinance, order, bylaw, resolution, contract, or any item or items of appropriations or claims, he or she shall return it to the city council stating that the measure is vetoed. The mayor may issue the veto at the meeting at which the measure passed or within seven calendar days after the meeting. If the mayor issues the veto after the meeting, the mayor shall notify the city clerk of the veto in writing. The clerk shall notify the city council of the mayor's veto by email. Any ordinance, order, bylaw, resolution, award of or vote to enter into any contract, or the allowance of any claim vetoed by the mayor, may be passed over his or her veto by a vote of two-thirds of all the members elected to the council, notwithstanding his or her veto. If the mayor neglects or refuses to sign any ordinance, order, bylaw, resolution, award of or vote to enter into any contract, or the allowance of any claim, but fails to veto the measure within the time required by this section, the measure shall become effective without his or her signature. The mayor may veto any item or items of any appropriation bill or any claims bill, and approve the remainder thereof, and the item or items so vetoed may be passed by the council over the veto as in other cases. (Neb. Rev. Stat. § 16-314)
- G. The city administrator shall work with staff to determine the agenda for all meetings of the city council and its committees and a preliminary agenda shall be sent to the mayor and city council members. ~~The city council shall, by motion, set a deadline for the submission of all items for the agenda.~~ The mayor or a council member shall have the right to place a matter on the agenda of any regular or special meeting of the council or on the agenda of any committee of the city council by delivering a written request or by emailing a request to the city administrator with sufficient detail so as to fully comply with the Nebraska Open Meetings Act.
- H. For purposes of various actions to be taken by the council, the following guidelines as to the number of votes required for various actions are as follows:

1. A majority of the council members present, or four votes, whichever number is greater, are required to transact business, except for specified exceptions.
 2. Five votes of the council members are required to spend money, enter into a contract or pass a resolution.
 3. Five votes of the council members are required to enter into a closed session.
 4. Five votes of the council members are required to bring an item from the table.
 5. Five votes of the council members are required to adopt an ordinance, except following the veto of a mayor.
 6. Six votes of the council members are required to suspend the rules for passage of an ordinance.
 7. Six votes of the council members are required to adopt an ordinance creating a water or sewer district.
 8. Six votes of the council members are required to override a mayoral veto.
 9. The mayor may vote on any such matter if (a) the mayor's vote is required due to the city council members being equally divided or (b) a majority vote of all the elected members cannot be reached due to absence, vacancy, or abstention of one or more city council members. For the purpose of such vote, the mayor is deemed to be a member of the council.
- I. When at all possible, council members shall avoid motions containing negative statements.
 - J. A council member shall have the absolute right to change their vote up to the time the result of the vote is announced and the authority to change their vote with permission of five (5) members of the city council up to the time the meeting is adjourned.

III. ORDER OF BUSINESS

- A. Unless otherwise approved by the city council at the operative meeting, the Order of Business will be conducted in the following order:
 - Oath of Office. (When necessary/required.)

- Statement of compliance with Open Meetings Act and Roll Call.
- Prayer.
- National Anthem and Pledge of Allegiance.
- Appointment of City Officers. (When necessary/required.)
- Election of Council President. (When necessary/required.)
- Appointment of Council Members to Public Finance, Judiciary, and Personnel Committee and Public Property, Safety, and Works Committee. (When necessary/required.)
- Consent Agenda.
- Approval of Minutes.
- Special Presentations.
- Public Hearings.
- Petitions and Communications.
- Reports of City Offices.
- Reports of Council Committees.
- Reports of Special Committees.
- Reports on Legislation.
- New Business.
- Resolutions.
- Ordinances on First Reading.
- Ordinances on Second Reading.
- Ordinances on Third Reading.
- Payroll and Bills on File.
- Unfinished Business.
- Adjournment.

This order of business may be changed from time to time by a motion duly made by a council member and a vote of the majority of members present at the council meeting. Further, items may be taken from this order of business and included for consideration in a consent agenda of "routine" items submitted for approval.

- B. At the conclusion of all public hearings, a motion shall be made, seconded, and voted on to close the public hearing, continue it to a later date and time, or remove from the agenda. If the hearing is closed, the council may immediately proceed to act on the issue of the hearing by approving, denying, or amending either a motion, a resolution, or an ordinance, as required.

IV. DECORUM AND DEBATE

- A. The mayor shall preside at all meetings of the council. The mayor shall call the body to order at the hour provided by ordinance, introduce each agenda item, preserve order and decorum, and decide all questions of order, subject to an appeal to the council. The mayor shall have supervision of the Community Room and in

case of any disturbance or disorderly conduct, shall have the power to order the same cleared.

- B. When any member is about to speak in debate or deliver any matter to the council, such member shall respectfully address the mayor, shall confine himself or herself to the question under debate, and avoid references to personal traits of any individual.
- C. If a member be called to order for words spoken in debate, the member so calling shall repeat the words excepted to and they shall be taken in writing; and if, in the judgment of the council, the words excepted to are objectionable and the member uttering them refuses to retract, such member shall be subject to the censure of the council.
- D. Every member of the council present at a meeting when the question is put shall give his or her vote as is his/her duty, unless he/she abstains when required by law or as may be permitted under Robert's Rules of Order.
- E. Every motion shall be reduced to writing upon the request of the mayor or any member of the council.
- F. Upon calls of the council, or in taking the ayes and nays upon any question, the names of the members shall be called in regular order and so as to rotate the calling of the first name among the various members of the council, except when electronic balloting is used. All members of the council must vote on all issues unless excused from voting pursuant to the procedure set forth in Paragraph 4 above.
- G. No member shall absent himself or herself from the service of the council, unless he or she is on leave, is sick, or unable to attend. If any council member shall neglect or fail to attend five consecutive regular meetings of the council, unless the absences are excused by a majority vote of the remaining council members, he or she shall be deemed guilty of misconduct and his or her office shall be declared vacant by the council. The vacancy shall be filled by appointment of the mayor, by and with the consent of the council, as provided by state statute.
- H. The chief of police, or any other police officer as designated by the chief of police, shall be ex-officio Sergeant-at-Arms of the Community Room and it shall be that officer's duty to attend the council meeting, to execute the commands of the mayor and council as requested, and to serve such process or processes as may be issued by their authority.
- I. Those individuals desiring to put an item or an issue on the agenda of a regular meeting of the city council shall submit such request in writing, completed on an approved "Topic for Consideration" form, to the city clerk's

office stating the nature of the item they wish to discuss with the city council. ~~, and the request shall be submitted five business days prior to the council meeting. This deadline may be amended by the council by motion and majority vote of the city council.~~ All requests shall be first presented to the city administrator for review and then forwarded to city staff for appropriate action or scheduled for a future meeting of the appropriate committee, if necessary. Final determination of whether the item or issue will be placed on the agenda is left to the discretion of the mayor. ~~and the requesting citizen will be informed of the decision by 5 p.m. on the Wednesday immediately preceding the council meeting. The requesting individual will be notified of the staff recommendation, action taken, or when the item will be presented for consideration.~~ The council shall not permit individuals to address the city council relative to topics and issues which are not included on the council agenda.

- J. Each person desiring to address the city council shall step up to the podium at the appropriate time; state his or her name and address for the record; state whom he or she is representing if such person represents an organization or other persons; and, limit his or her remarks to five (5) minutes, unless additional time is granted by the presiding officer or by a majority vote of the council. The presiding officer shall have the right to limit or exclude the presentation of information or testimony which is irrelevant or redundant. The presiding officer may reasonably limit the number of times during any meeting a person, not a member of the council, may address the council at the meeting.

V. MISCELLANEOUS

- A. No standing rule of order of the council shall be rescinded, suspended, or amended, except by a vote of at least two-thirds (2/3) of the members present. Nor shall the order of business as established by the Rules of the city council be postponed or amended, except by a vote of at least two-thirds (2/3) of the members present.
- B. The Rules of Parliamentary Practice, comprised in "Robert's Rules of Order Newly Revised" most recent published edition", shall govern the council in all cases where they are applicable and not inconsistent with these rules.
- C. The mayor shall submit to the City Clerk's Office all appointments and reappointments which he desires to have considered by the council and not less than two weeks prior to the council meeting the item will be placed on the appropriate city council agenda for final action. ~~in which the appointment will be formally addressed. Provided, however, that if the appointment is a reappointment to the same or similar position, or is an appointment as a paid firefighter or paid police officer, this requirement shall be automatically waived without further action by the mayor or council. Additionally, the~~

~~council may, upon motion being made, seconded, and approved, waive this requirement for other appointments at the council's discretion.~~

D. All committees previously appointed and approved by the mayor and council may appoint subcommittees consisting of the previously appointed members, or consisting of individuals not currently serving on the appointed board, only upon the mayor and council ratifying the creation of the subcommittee, its duties, and the individuals chosen by the committee to serve.

E. All city council members shall follow the City of Columbus Code of Conduct for all elected and appointed members.

~~E. No council member shall allow himself or herself to be subject to excessive lobbying.~~ Included in the code of conduct.

~~F. All lobbying, other than minimal contact, shall be reported to the city administrator and the lobbying reported to the other council members before the item, the subject of the lobbying, is discussed.~~ Included in the code of conduct.

7. Adjournment.