



Common Council Meeting Agenda

Tuesday, October 21, 2025 at 6:35 PM

Columbus City Hall – 105 N. Dickason Boulevard

Roll Call

Pledge of Allegiance

Notice of Open Meeting

Approval of Agenda

Public Comment

Department Reports for File

1. Department Reports for file: Fire (09/2025), Library (09/2025), and Police (09/2025).

Consent Agenda

2. Committee of the Whole and Common Council Meeting Minutes of 10/07/2025, and 10/14/2025.
3. Street Closing Application for the Columbus Fire Department for Trunk or Treat on October 31, 2025.

New Business

4. Consider and take possible action on 2026 Operating Budget (CoW 10/14/25).
5. Consider and take action on Employee Handbook, Rev. 10/2025 (CoW 10/21/25).
6. Consider and take action regarding the Tower Housing Project Request for Qualifications (RFQ) (CC 08/19/25).
7. Consider and take action regarding Resolution 12-25: Preliminary Resolution Declaring Intent to Levy Special Assessments under Municipal Police Powers pursuant to Sec. 66.0703, Stats., regarding 2026 Reconstruction of W. School Street (CoW 10/21/25).
8. Consider and take action on the 2026 Dodge County Humane Society Stray Animal Contract (CoW 10/21/25).
9. Consider and take action on Claims in the amount of \$999,637.35.

Report of City Officers – City Administrator, Mayor

Adjourn

*A quorum of city committees and/or commissions may be present at this meeting. No action will be taken or considered by those committees and/or commissions.



Columbus Fire Department

September 2025 Columbus City Council Report

Item #1.

Membership Status

Total Active Members:	34
Probationary Members:	4
Non-Probationary Members:	30
Total Positions Allowed:	40

Incident Report: September 2025

Incident Number	Date & Time	Last Unit Cleared	Address	City / Rural	Location	Incident Type	Total # FF
25-179	9/5/2025 6:47	7:00 AM	159 West James Street	City	City of Columbus	Smoke scare, odor of smoke	8
25-180	9/10/2025 4:05	4:38 AM	N2052 Columbus-Fall River Road	Rural	Town of Columbus	Carbon monoxide detector activation, no CO	6
25-181	9/11/2025 8:33	9:40 AM	517 Sturges Street	City	City of Columbus	Smoke detector activation due to malfunction	2
25-182	9/12/2025 13:50	2:06 PM	K Highway and 151	Rural	Town of	Smoke or odor removal- Investigation	4

					Columbus		Item #1.
25-183	9/13/2025 5:00	5:30 AM	231 Sturges Street	City	City of Columbus	Electrical wiring/equipment problem, other	7
25-184	9/13/2025 15:04	5:30 PM	W1126 16/60 Highway	Rural	Town of Elba	Medical assist, assist EMS crew	7
25-185	9/16/2025 14:48	3:35 PM	Dix Street and Kwik Trip Entrance	City	City of Columbus	Motor vehicle accident with injuries	6
25-186	9/16/2025 16:18	5:35 PM	151 Highway and County S	Rural	Town of Calamus	Motor vehicle accident with injuries	13
25-187	9/17/2025 15:46	5:00 PM	151 151 Highway and 118 Southbound	City	City of Columbus	Passenger vehicle fire	9
25-188	9/18/2025 6:53	7:35 AM	N611 West 73 Highway	Rural	Town of Columbus	Medical assist, assist EMS crew	4
25-189	9/18/2025 9:37	10:15 AM	W3285 Hampden Road	Rural	Town of Hampden	Medical assist, assist EMS crew	2
25-190	9/18/2025 16:12	7:00 PM	West James Street and South Dickason Boulevard	City	City of Columbus	Gas leak (natural gas or LPG)	11
25-191	9/22/2025 13:16	2:10 PM	105 North Dickason Boulevard	City	City of Columbus	Smoke or odor removal	2
25-192	9/24/2025 14:17	3:45 PM	A Highway and between N2449 & N2479	Rural	Town of Hampden	Motor vehicle accident with no injuries.	5
25-193	9/25/2025 15:45	4:20 PM	Park Avenue and Ingalsbe Street	City	City of Columbus	Motor vehicle accident with no injuries.	7
25-194	9/28/2025 16:04	5:00 PM	151 151 Highway and 115 SB Off Ramp	City	City of Columbus	Emergency medical service, other	5
25-195	9/28/2025 17:21	6:00 PM	825 Western Avenue	City	City of Columbus	Medical assist, assist EMS crew	6
25-196	9/29/2025 17:25	6:45 PM	N4183 BB Highway	Rural	Town of Elba	Motor vehicle accident with injuries	10
25-197	9/30/2025 15:02	3:05 PM	N2355 DuBorg Road	Rural	Town of Columbus	Alarm system activation, no fire - unintentional	4

Incident Running Totals Through September 2025

	Incident Count
September 2025 Total:	19
All 2025 through September	197
All 2024 through September	204

Training Report: September 2025

Date	Training Activity	Location	Attendance
9/2/2025	Trailing - Farm Extrication	Columbus Fire Department	20
9/4/2025	Certification Class - Fire Inspector	Fitchburg FD	3
9/8/2025	Monthly Officer Meeting	Columbus Fire Department	9
9/9/2025	Monthly Maintenance/Cleanup Night	Columbus Fire Department	26
9/9/2025	Monthly Department Meeting	Columbus Fire Department	20
9/10/2025	Dane County Chiefs Meeting	Fitchburg	2
9/10/2025	Certification Class - Entry Level	Rio Fire Department	1
9/11/2025	Certification Class - Fire Inspector	Fitchburg FD	3
9/16/2025	Drill - Search and Rescue	Hillcrest Road	14
9/17/2025	Certification Class - Entry Level	Rio Fire Department	1

9/18/2025	Certification Class - Fire Inspector	Fitchburg FD	3
9/23/2025	Dodge County Chiefs Meeting	Dodge County Sheriff's Office	3
9/24/2025	Certification Class - Entry Level	Rio Fire Department	0
9/25/2025	Certification Class - Fire Inspector	Fitchburg FD	3
9/30/2025	Drill - Hunter Rescue	Fireman's Park	14

Chief Hazeltine's Comments

- We had our annual fire department pictures, waiting on the proofs and will share when done.
- We were awarded the WE Energies Grant for a 4 gas meter updating our gas detection instruments.
- We also were awarded the Adams Columbia Grant for a 2nd 4 gas meter. These meters are from the same company that supplies gas detection meters to WE Energies.
- We have taken Old Command 90 truck and loaded up other items and took to Wisconsin Surplus to see what we can get for the truck and items.
- We participated in the Homecoming Parade and did the Flag Raise for the National Anthem for the Columbus High School game, which we got many compliments, the members take pride in their community and appreciate the kind words.

Sincerely,

Scott Hazeltine
Columbus Fire Chief

DIRECTOR'S REPORT

Library Card Sign-Up Month

September is Library Card Sign-Up Month! To encourage library card sign-ups, we have raffle prizes donated by Farmers & Merchants Union Bank, Author Valerie Biel, and Royal Guernsey Creamery. We also have free cookie vouchers for anyone who signs up for a new card from The Coffee Garage. Existing patrons also receive a raffle ticket if they make sure their information is up-dated. We are focusing on trying to get as many accounts with email addresses as possible to cut down on the cost of mailing out overdue letters.

Community Outreach

- Helen and Deb attended the open house at Columbus Elementary School along with members of the Friends of the Library.
- Helen will be doing a Storytime at Sadie Bee's Orchard in Fall River on September 20.

Youth Services

- The early learning programs started back up in September. Every week features Storytime at the Library, Storytime at Home Again, or Music & Motion.
- Chess Club happens every other week at the Library. Once a month our instructor, Louie Pace, does a chess talk where he goes over strategy and techniques.
- The Homeschool Program started back up with a NOT Back to School Party on September 8. This group will continue to meet weekly on Mondays.
- Storytime at Home Again Assisted Living continues to happen monthly.



Adult Services

- Books & Beer was held on August 28 with author Kevin Kluesner. There were 18 people who attended in person.
- The first Hooked on Books and Yarn was very popular with 13 people attending. This will be a monthly program.
- Adult Craft Night continues to be held every month. We have a great turn-out in person, and then Kristen makes take-and-make bags with any leftover supplies.
- Amish in Wisconsin with Larry Scheckel was a very well received program with several people attending.
- After Hours Book Club, Romantasy Book Club, and 3rd Thursday Book Club all continue with great numbers and consistent attendees.
- Milked by Ruth Conniff had a small group of readers attend her program about Wisconsin dairy farms and immigrants.

Looking Ahead

- September 18 – Classical guitar performance by David Rogers
- September 18– New Art from the Heart Art Club for kids.
- October 9–Cook Book Club: Autumn Harvest
- October 17– Writing Mysteries in Tandem with Peggy Joque Williams and Mary Joy Johnson



Meetings

- Amanda will attend the Columbia County Library Board Meeting and Directors Meeting on September 19 in Rio. On September 24 she will be presenting the county library budget to the finance committee.

Facilities

- On September 19 Reliable Floorcare from Sun Prairie will be deep cleaning and sealing the grout in the bathrooms. They will be coming in the late afternoon and start with one bathroom and not start the 2nd bathroom until 5:00 to make sure we always have a bathroom available to patrons. The sealer needs to dry for 6 hours so it will be ready to go for patrons Saturday morning.
- There is water in the basement around the furnace and water heater. Wright Plumbing confirmed it is not from the water heater. TAS thinks it may have been from the air conditioner, but since they have been here, it has not been leaking but it's because it hasn't been hot enough for the air conditioner to run a lot. We'll continue monitoring the situation.

Library Statistics		2025 Month	2025 YTD	2024 YTD	2024 Total	% Change from 2024 to 2025
	Visits (# door counts)	6,041	48,063	46,374	67,146	3.6%
	Items Borrowed (total)	4,873	42,005	40,686	58,538	3.2%
	% Columbus residents		47%		50%	
	% Fall River residents		13%		13%	
	% Other Columbia County		24%		21%	
	% Dodge County		11%		10%	
	% Other		6%		6%	
	Digital Items Borrowed (# checkouts)	1,080	9,458	10,102	14,759	-6.2%
	Books by Mail (# items sent)	6	97	170	259	-43%
	Public Wi-Fi (# sessions)	3,922	39,324	41,141	56,084	-4.4%
	Public Computer Use (# sessions)	227	1,808	2,077	3,077	-10%
	Wireless Printing & Faxing (# jobs)	86	650	635	967	3%
	Community Use of Rooms (# attended)	95	775	770	1,171	.7%
	Patrons Added (# added)	40	237	278	368	-15%

Item #1.

Program Statistics	In-Person & Live Virtual (# programs)	In-Person & Live Virtual (# attended)	Self-Directed Activities (# participated)
Future Readers	8	201	7
Children	3	43	0
Teen	4	38	0
Adult	7	102	12
General Interest	6	655	0



COLUMBUS POLICE DEPARTMENT

159 S. Ludington St.
Columbus, WI. 53925
920-623-5919 (Main)
920-623-5930 (Fax)

Item #1.

October 16, 2025

Mayor Hammer
Members of the Common Council
Columbus Police and Fire Commission:

RE: POLICE DEPARTMENT ACTIVITY REPORT, SEPTEMBER 2025

Attached is the monthly report for the Columbus Police Department.

Please feel free to contact me at any time if you have questions.

Chief Dennis Weiner



COLUMBUS POLICE DEPARTMENT

159 S. Ludington St.
Columbus, WI. 53925
920-623-5919 (Main)
920-623-5930 (Fax)

Item #1.

PERSONNEL

The department is not fully staffed. Current staffing as of October 16, 2025:

	Authorized by Budget	Actual
<u>Sworn Officers</u>		
Full-time sworn police positions:	10	8
Patrol Officer Full time	6	5
Sergeant	1	0
Lieutenant	2	2
Chief	1	1
<u>Clerical</u>		
Office Manager (full-time)	1	1
Public Safety Clerk (full-time)	1	1

Current Staff:

Name	Date of Hire
Chief Dennis Weiner	02/18/2008
Lieutenant Darrell Ward	09/18/2022
Lieutenant Michael Rosecky	12/30/2022
Sergeant vacant	
Officer Julia Knoll	01/03/2022
Officer Matt Dammen	01/03/2023
Officer Spencer Trevorrow	07/31/2023
Officer Colton Hayes	07/30/2024
Officer Madeline Kraus	04/28/2025
Officer vacant	
Office Manager Erika Kellar	02/04/1999
Public Safety Clerk Kimberly Kehoe	01/13/2025



COLUMBUS POLICE DEPARTMENT

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Item #1.

PERSONNEL:

The postings for the vacant Officer and Sergeant position have expired. We received 2 applications for the Sergeant. One has just withdrawn from the process. We are evaluating our next steps. The vacant officer position has been re-posted. We have received 5 applications to date. None have been through the police academy. We have a spot in the January 2026 Madison College academy reserved. We are trying to expedite this process to avoid losing candidates to other departments.

We met with the Columbus Professional Police Association local 237 (police officers union) and their business agent from the Wisconsin Professional Police Association to discuss the successor contract. The current contract expires December 31, 2025. We were able to come to a tentative agreement during this meeting, which is not typical. Typical union negotiations usually involve multiple meetings and can take months.

COMMUNITY EVENTS:

Officer Knoll gave 35 kids from the 5K program at Fall River Schools toured the Columbus Police Department as part of a field trip.

TRAFFIC ENFORCEMENT/CITATIONS:

During the month of August officers issued 119 traffic citations, 173 warnings and 24 ordinance citations.

ITEMS OF INTEREST:

An officer was kicked and injured by a combative person who was in custody for Operating While Intoxicated. The officer was treated and released. An additional charge of Battery to a Law Enforcement Officer was added and he was transported to jail.

Officers were dispatched to a person slumped over the wheel at a business. On arrival officers were able to wake him. A Columbus resident, he was extremely confused and did not know where he was. His behavior and physical demeanor reflected a person who was under the influence of a controlled substance. Drug paraphernalia was observed in plain view in the vehicle. He was arrested for Operating a Motor Vehicle with a Restricted Controlled substance and cited for Possession of Drug paraphernalia.

A theft of an Amazon package was reported at an apartment complex from the common area it was delivered to. It was captured on video and the suspect was another building resident. A citation was issued for Theft.

Total CAD Calls Received 1

Nature of Call	Total Calls Received
911 HANG UP	13
ACCIDENT HIT AND RUN	1
ACCIDENT PROPERTY DAMAGE ONLY	7
ACCIDENT WITH PERSONAL INJURY	2



COLUMBUS POLICE DEPARTMENT

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920-623-5930 (Fax)

Item #1.

ASSIST ANOTHER AGENCY	7
BURGLAR ALARM	4
FIRE ALARM	1
MEDICAL ALARM	1
PANIC ALARM	1
ANIMAL COMPLAINTS	6
ANIMAL ABUSE OR NEGLECT	1
BOND VIOLATION	1
BURGLARY	1
CITIZEN ASSIST	17
CIVIL	3
CIVIL PROPERTY DAMAGE	2
COMPLIANCE CHECKS	2
CONTROLLED	11
CRIMINAL DAMAGE TO PROPERTY	1
DISORDERLY CONDUCT	6
DEATH INVESTIGATION	1
DISABLED VEHICLE	6
DOMESTIC ABUSE	2
DPW	3
DRIVING COMPLAINT	19
EMS CALL	22
DISPOSITION OF EVIDENCE	4
EXTRA PATROL	14
FIRE GAS LEAK/CARBON MONOXIDE	1
VEHICLE FIRE	1
FLEET MAINTENANCE	4
FOOT PATROL	1
FRAUD	2
HARASSMENT	1
ROAD HAZARD	3
HOUSE WATCH	1
INTOXICATED PERSON	1
JUVENILE INCIDENT	5
LITTERING	1
LOST AND FOUND	6
MISSING PERSON	1
OUT WITH PERSON	6
OPEN DOOR	6
ORDINANCE VIOLATION	6
OWI	8
PARKING ENFORCMENT	8
PARKING VIOLATION	22
RECOVERED STOLEN PROPERTY	1
SECURITY	136
SPECIAL EVENT	2
SPEED BOARD	1
SUSPICIOUS	13
THEFT	2
THREAT	3
TRAFFIC CONTROL	2
TRAFFIC STOP	233



COLUMBUS POLICE DEPARTMENT

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Item #1.

TRESPASS	2
UNWANTED PERSON	2
VEH LOCKOUT	4
VIOLATION OF PROBATION/PAROLE	1
WEATHER	1
WELFARE	16

Total Calls: 662



Committee of the Whole Meeting Minutes

Tuesday, October 07, 2025 at 6:30 PM

Columbus City Hall – 105 N. Dickason Boulevard

Roll Call

President Finkler called the meeting to order at 6:30pm. The following members were present: Mayor Joe Hammer, Council President Molly Finkler, Alderperson Michael Lawson, Alderperson Marcus Meier, Alderperson Trina Reid, Alderperson Amy Roelke and Alderperson Ryan Rostad.

Notice of Open Meeting

Noted as posted.

Approval of Agenda

Motion made by Alderperson Rostad, Seconded by Alderperson Meier to approve the agenda with the removal of Item #5: Consider and take possible action on 2026 Budget Ad Date for publishing. Motion carried on a unanimous voice vote.

Public Comment

None.

New Business

1. Overview of 2026 City Budget:

Administrator Amundson presented the overview of the 2026 City Budget to the Committee members. Department Heads then gave an overview of their particular sections of the budget, sharing their expense requests for 2026, and capital plans/projects. Committee members asked questions throughout. Amundson followed up with an explanation of specific line items and proposed cuts by staff in order to balance the budget. There was also a thorough discussion of Stormwater Utility. Follow-up Committee/Council meetings are scheduled for Tuesday, October 14, 2025 to address budget cuts and approve the 2026 Budget Ad for publishing.

2. Discussion of Capital Improvement Plan:

Amundson shared that Greg Johnson from Ehlers will be in attendance at the October 21, 2025 Committee of the Whole and Council meetings to go through the borrowing plan for the 2026 projects and show financial projections and options for the City's Capital Improvement Plan. Discussion items included the plow truck order date and if quotes had been received yet, future water/wastewater needs, and Pavilion upgrades.

3. Discussion of 2026 Operating Budget:

There was no additional discussion regarding the 2026 Operating Budget.

4. Discussion regarding the 2026 Trash/Garbage/Recycling Assessment Fees:

Amundson reviewed the Garbage/Recycling Fee Assessment worksheet with members, showing a 2026 Annual Customer Charge of \$211.00, which is a \$6.00 increase over 2025.

5. ~~Consider and take possible action on 2026 Budget Ad Date for publishing:~~

This agenda item was removed.

6. Res. 9-25: A Resolution Exempting the Municipality from paying Columbia County Library Tax in 2026:

Clerk Caine shared that this is an annual resolution exempting the City from paying Columbia County Library Tax in 2026.

Convene to Closed Session

7. Convene to closed session pursuant to §19.85(1)(c), considering employment, promotion, compensation, or performance evaluation data for any public employee over which the governmental body has jurisdiction or exercises responsibility. Specifically to discuss collective bargaining agreement proposal between the City of Columbus and Columbus Police Local WPPA #237 for the period of January 1, 2026 to December 31, 2027:

Motion made by Alderperson Roelke, Seconded by Alderperson Meier to Convene into Closed Session at 8:46pm with Police Chief Weiner remaining in the room. Motion carried on a 7-0 Roll Call vote.

Reconvene to Open Session

Motion made by Alderperson Meier, Seconded by Alderperson Roelke to reconvene into Open Session at 8:58pm. Motion carried on a unanimous voice vote.

Adjourn

Motion made by Alderperson Roelke, Seconded by Alderperson Meier to adjourn at 8:59pm. Motion carried on a 6-1 voice vote.

VOTING YEA: Mayor Hammer, Council President Finkler, Alderperson Lawson, Alderperson Meier, Alderperson Reid, and Alderperson Roelke. VOTING NAY: Alderperson Rostad.

*A quorum of city committees and/or commissions may be present at this meeting. No action will be taken or considered by those committees and/or commissions.

Respectfully Submitted by
Susan L. Caine, Clerk



Common Council Meeting Minutes

Tuesday, October 07, 2025 at 6:35 PM

Columbus City Hall – 105 N. Dickason Boulevard

Roll Call

Mayor Hammer called the meeting to order at 9:00pm. The following members were present: Mayor Joe Hammer, Council President Molly Finkler, Alderperson Michael Lawson, Alderperson Marcus Meier, Alderperson Trina Reid, Alderperson Amy Roelke and Alderperson Ryan Rostad.

Pledge of Allegiance

The Pledge of Allegiance was recited by those present.

Notice of Open Meeting

Noted as posted.

Approval of Agenda

Motion made by Alderperson Meier, Seconded by Council President Finkler to approve the agenda with a typographical correction to Item #5: "Consider and take action on Resolution 10-24" should read as "Resolution 10-25," and the removal of Item #7: Consider and take possible action on 2026 Budget Ad Date for publishing. Motion carried on a unanimous voice vote.

Public Comment None.

Committee Minutes for File included Library (08/19/25), PFC (07/23/25), and Recreation (08/18/25).

Consent Agenda

Motion made by Alderperson Meier, Seconded by Council President Finkler to approve the Consent Agenda which included the Common Council and Council Workshop Minutes of 09/16/25, and approval of additional retailers, Holistic Life Chiropractic, and Oddfellows Tri-County Lodge, requiring a Temporary "Class B" Wine and Class "B" Beer Alcohol License listing in the Columbus Chamber of Commerce 2025 Wine Walk to be held on October 18, 2025. Motion carried on a unanimous voice vote.

New Business

4. Consider and take action on Resolution 9-25: A Resolution Exempting the Municipality from paying Columbia County Library Tax in 2026 (CoW 10/7/25):

Motion made by Alderperson Rostad, Seconded by Alderperson Meier to adopt Resolution 9-25: A Resolution Exempting the Municipality from paying Columbia County Library Tax in 2026. Motion carried on a unanimous voice vote.

5. Consider and take action on Resolution 10-24: A Resolution Declaring October 5th through 12th, 2025 Fire Prevention Week in the City of Columbus, WI:

Motion made by Alderperson Roelke, Seconded by Alderperson Meier to adopt Resolution 10-25: A Resolution Declaring October 5th through 12th, 2025 Fire Prevention Week in the City of Columbus, Wisconsin. Motion carried on a unanimous voice vote. This resolution will be publicly posted at City Hall.

6. Consider and take action on the collective bargaining agreement between the City of Columbus and the Columbus Professional Police Association local 237/Wisconsin Professional Police Association (WPPA) for the period of January 1, 2026, thru December 31, 2027 (CoW 10/7/25):

Motion made by Alderperson Meier, Seconded by Alderperson Roelke to approve the Collective Bargaining Agreement between the City of Columbus and the Columbus Professional Police Association local 237/Wisconsin Professional Police Association (WPPA) for the period of January 1, 2026, thru December 31, 2027. Motion carried on a 6-0 Roll Call vote.

Voting Yea: Council President Finkler, Alderperson Lawson, Alderperson Meier, Alderperson Reid, Alderperson Roelke, and Alderperson Rostad.

7. ~~Consider and take possible action on 2026 Budget Ad Date for publishing (CoW 10/7/25).~~

This item was removed from the agenda.

8. Consider and take action on Change Order #1 Fireman's Park Culvert Removal, in the increased amount of \$60,000 for path construction:

Amundson explained that at the time the original contract was awarded to Ruekert-Mielke these path connections were not factored into the actual costs. There is asphalt work as part of the project so this work can be completed cost effectively under the existing contract and available funding exists due to the awarded bid being less than the budgeted amount for the project.

Alderperson Lawson asked if this asphalt path will be ten feet wide without striping, and that was verified by Amundson.

Motion made by Alderperson Meier, Seconded by Council President Finkler to approve Change Order #1 to the Fireman's Park Culvert Removal project in the amount of \$60,000 for path construction. Motion carried on a 6-0 Roll Call vote.

Voting Yea: Council President Finkler, Alderperson Lawson, Alderperson Meier, Alderperson Reid, Alderperson Roelke, and Alderperson Rostad.

9. Consider and take action on claims in the amount of \$341,920.45:

Motion made by Alderperson Lawson, Seconded by Alderperson Roelke to approve payment of the claims in the amount of \$341,920.45. Motion carried on a 6-0 Roll Call vote.

Voting Yea: Council President Finkler, Alderperson Lawson, Alderperson Meier, Alderperson Reid, Alderperson Roelke, and Alderperson Rostad.

Report of City Officers – Police Chief, City Administrator, Mayor

Chief Weiner announced that Saturday, October 25, 2025 is the local Drug Take Back Day in the City. There will be officers manning the take back in front of the Police Department from 9:00 - 11:00am. There is also a secure drop box located in the lobby of the Police Department which is available 24/7.

Amundson congratulated Clerk Caine on her appointment to Director at Large for the Wisconsin Municipal Clerks Association (WMCA) for the next two-year term and announced she will be teaching a class on Election Day Set Up for the upcoming UW-GB Gubernatorial Clerk Training.

Mayor Hammer congratulated Sue Mathwich on her upcoming retirement from the Library after serving for 26 years.

Convene to Closed Session per § 19.85(1)(e), for deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, specifically to discuss 103 N. Ludington Street.

Motion made by Alderperson Meier, Seconded by Council President Finkler to Convene into Closed Session at 9:10pm, allowing CED Mike Kornmann and City Attorney Paul Johnson (via Zoom) to be in attendance. Motion carried on a 6-0 Roll Call vote.

Voting Yea: Council President Finkler, Alderperson Lawson, Alderperson Meier, Alderperson Reid, Alderperson Roelke, and Alderperson Rostad.

Reconvene to Open Session

Motion made by Alderperson Meier, Seconded by Alderperson Roelke to reconvene into Open Session at 9:38pm. Motion carried on a 6-0 voice vote.

Adjourn

Motion made by Council President Finkler, Seconded by Alderperson Roelke to adjourn at 9:39pm. Motion carried on a unanimous voice vote.

*A quorum of city committees and/or commissions may be present at this meeting. No action will be taken or considered by those committees and/or commissions.

Respectfully Submitted
By Susan L. Caine, Clerk



Special Committee of the Whole Meeting Minutes

Tuesday, October 14, 2025 at 6:30 PM

Columbus City Hall – 105 N. Dickason Boulevard

Roll Call

Council President Finkler called the meeting to order at 6:30pm. Members present included: Mayor Joe Hammer, Council President Molly Finkler, Alderperson Michael Lawson, Alderperson Marcus Meier, Alderperson Trina Reid, Alderperson Amy Roelke and Alderperson Ryan Rostad.

Notice of Open Meeting

Noted as posted.

Approval of Agenda

Motion made by Alderperson Roelke, Seconded by Alderperson Meier to approve the agenda. Motion carried on a unanimous voice vote.

Public Comment

None.

New Business

1. Discussion of Res. 11-25: A Resolution to Approve an Amendment to 2025 General Fund Budget for Expenditure Restraint Program to Adjust Base Budget by \$235,000 in the City of Columbus:

Administrator Amundson introduced Russ Van Gompel a consultant with McMahon Associates who has been assisting both Kendra Riddle and himself with the Budget Presentation. Amundson explained how this amendment to the 2025 budget will help put the city in a better financial position this year and into the future.

Committee members agreed to move forward to the October 14, 2025 Common Council meeting.

2. Overview of 2026 City Budget:

Amundson shared the updated 2026 Budget Overview with the Committee, taking into account the previously discussed amendment and highlighting the adjustments made after the previous meeting. He did approach the Emergency Management Director with the Committee's suggested increase in hours. Breunig wanted the increased amount limited to eight hours per week which is now budgeted, increased from the previous four hours/week. This would change the Contingency fund from \$600,000 to \$595,000 to cover the increased gross wages. The Committee Members discussed moving forward with the addition of Stormwater Utility sometime in 2026.

3. Discussion of 2026 Operating Budget:

Amundson shared the additional changes to the draft budget included in the packet. Emergency Management Salary was changed to \$8,780.73, with Social Security being adjusted to \$671.73. The Contingency as stated previously was adjusted from \$600,000 to \$595,000, and the Treasurer Health/Dental/Vision Insurance was changed to \$26,625.85. He asked if this budget ad is approved, to reflect these changes in the motion.

4. Discussion of 2026 Budget Ad Date for Publishing:

Amundson shared the changes needed to the 2026 Budget Ad in the packet and answered questions from members. This ad will be posted in the paper as the proposed 2026 budget. Van Gompel also shared that our presentation is one way to share our budget information with our residents, but there are different formats we could use that may be easier for everyone to understand. Committee members agreed to move forward to the October 14, 2025, Common Council meeting.

Adjourn

Motion made by Alderperson Meier, Seconded by Alderperson Roelke to adjourn at 7:05pm. Motion carried on a unanimous voice vote.

*A quorum of city committees and/or commissions may be present at this meeting. No action will be taken or considered by those committees and/or commissions.

Respectfully Submitted by
Susan L. Caine, Clerk



Special Common Council Meeting Minutes

Tuesday, October 14, 2025 at 6:35 PM

Columbus City Hall – 105 N. Dickason Boulevard

Roll Call

Mayor Hammer called the meeting to order at 7:05pm. Members present included: Mayor Joe Hammer, Council President Molly Finkler, Alderperson Michael Lawson, Alderperson Marcus Meier, Alderperson Trina Reid, Alderperson Amy Roelke, and Alderperson Ryan Rostad.

Pledge of Allegiance

The Pledge of Allegiance was recited by those in attendance.

Notice of Open Meeting

Noted as posted.

Approval of Agenda

Motion made by Alderperson Meier, Seconded by Council President Finkler to approve the agenda. Motion carried on a unanimous voice vote.

Public Comment

None.

New Business

1. **Consider and take action on Res. 11-25: A Resolution to Approve an Amendment to 2025 General Fund Budget for Expenditure Restraint Program to Adjust Base Budget by \$235,000 in the City of Columbus, Wisconsin (CoW 10/14/25):**

Motion made by Alderperson Meier, Seconded by Alderperson Roelke to adopt Res. 11-25: A Resolution to Approve an Amendment to 2025 General Fund Budget for Expenditure Restraint Program to Adjust Base Budget by \$235,000 in the City of Columbus, Wisconsin. Motion carried on a 6-0 Roll Call vote.

Voting Yea: Council President Finkler, Alderperson Lawson, Alderperson Meier, Alderperson Reid, Alderperson Roelke, and Alderperson Rostad.

2. **Consider and take possible action on 2026 Budget Ad Date for publishing (CoW 10/14/25):**

Amundson asked that corrected numbers of General Government for 2026 proposed at \$1,718,640, and for Public Safety, \$2,276,245 be cited and he also asked for approval to adjust any fund balance numbers that appear to be incorrect before publishing.

Motion made by Alderperson Lawson, Seconded by Alderperson Roelke to approve the 2026 Budget Ad for Publishing with the noted updates and the direction for the City Administrator to review the fund balances and make any appropriate updates. Motion carried on a unanimous voice vote.

Report of City Officers – City Administrator, Mayor

Mayor Hammer thanked Staff and Council members for their participation in the Budget Review process and their assistance in moving it and everything forward that we need to accomplish in the remainder of this year going into next year.

Adjourn

Motion made by Council President Finkler, Seconded by Alderperson Roelke to adjourn at 7:10pm.
Motion carried on a unanimous voice vote.

*A quorum of city committees and/or commissions may be present at this meeting. No action will be taken or considered by those committees and/or commissions.

Respectfully Submitted by
Susan L. Caine, Clerk



City of Columbus 105 N Dickason Blvd, Columbus WI 53925 920.623.5900 920.623.5901 (fax)

STREET CLOSING APPLICATION

Name of Organization Applying for permit:

Contact Information:

Name: SCOTT HAZELTINE - COLUMBUS FIRE

Address: 123 WEST HARRISON STREET

Phone: 608-546-8134 email BHAZELTINE@COLUMBUSWI.GOV

****please provide a certificate of insurance for the event**

Date(s) and time(s) of street closing:

10/31/25 2:30 AM ☒ PM

10/31/25 8:00 AM ☒ PM

Name of street(s) and description of area to be closed:

HARRISON STREET FROM BACK LOT LINE TO LUDENGER ST.

Purpose for street closing:

***Attach a map showing area of the requested street closure.**

ITEMS REQUESTED:

Barricades	<u> </u> No ☒ Yes	<u>5</u> number needed (<u>2 FRONT</u> <u>3 BACK</u>)
Trash Barrels	<u> </u> No <u> </u> Yes	<u> </u> number needed
Picnic Tables	<u> </u> No <u> </u> Yes	<u> </u> number needed
Umbrellas	<u> </u> No <u> </u> Yes	<u> </u> number needed
Stage	<u> </u> No <u> </u> Yes	

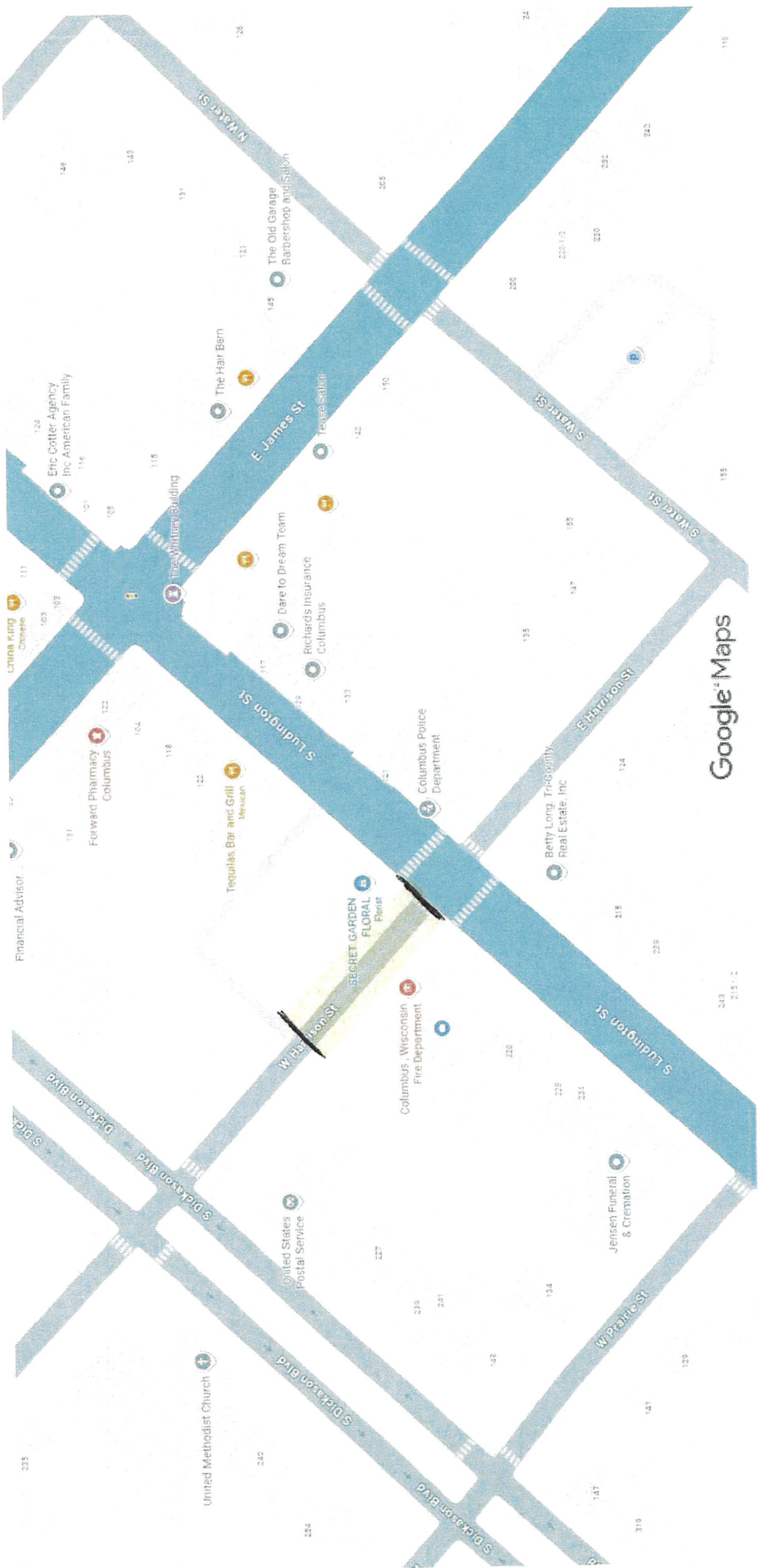
IT IS THE APPLICANT'S RESPONSIBILITY TO CONTACT
DEPT OF PUBLIC WORKS THREE DAYS PRIOR TO EVENT
AT 920.623.5908 TO MAKE ARRANGEMENTS FOR ITEMS REQUESTED

Scott Hazel
Applicant Signature

SC 10-15-2025
Initials/date received in clerk's office

10/13/25
Date

Council Action
Date of Action



Map data ©2025 Google 50 ft

Item #3.



ROUTING SHEET—CITIZEN/ORGANIZATION REQUESTS

Item #3.

Name of Applicant/Organization: COLUMBUS FIRE DEPARTMENT
Contact Information: SCOTT HAZELTINE - FIRE CHIEF
Date of Event: 10/31/25 Name of Event: SAFE TRUCK OR TREAT
Date Received in Clerk's Office: 10-15-25 Date to Return to Clerk's Office: _____

FIRE DEPARTMENT RECOMMENDATION: Please forward to next department after review

Approve ☒ Deny _____ Approve with restrictions _____

Scott Hazeltine
Signature

10/13/25
Date

PUBLIC WORKS DEPARTMENT RECOMMENDATION: Please forward to next department after review

Approve ☒ Deny _____ Approve with restrictions _____

Shane E Millard
Signature

10/15/25
Date

W&L DEPARTMENT RECOMMENDATION: Please forward to next department after review

Approve ☒ Deny _____ Approve with restrictions _____

[Signature]
Signature

10/15/25
Date

POLICE DEPARTMENT RECOMMENDATION: Please forward to next department after review

Approve ☒ Deny _____ Approve with restrictions _____

[Signature]
Signature

10-16-25
Date

EOC RECOMMENDATION: Please forward to next department after review

LARGE EVENT OPERATIONS PLAN: required: Y ☒ N notified: ☒ N received: ☒ N date: 10-16-25

Approve ☒ Deny _____ Approve with restrictions _____

[Signature]
Signature

10-16-25
Date

CITY ADMINISTRATOR RECOMMENDATION: Please return to Clerk, Susan Caine.

Approve ☒ Deny _____ Approve with restrictions _____

[Signature]
Signature

10/16/25
Date

CITY OF COLUMBUS
2026 BUDGET PREP
ALL FUNDS

Item #4.

Draft 2026 Budget As of 10/16/25		12/31/2024	12/31/2024	2024 Actual		12/31/2025	12/31/2025	2025 Projected	12/31/2026	2024 to 2025	
Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
GENERAL FUND											
	REVENUES										
100-414110-000	TAXES; LOCAL LEVY	2,316,234.00	2,316,234.00	0.00%		2,499,833.00	2,499,833.00	2,499,833.00	0.00%	2,947,633.97	17.91%
100-414120-000	TAXES; TRAILER PARK TAXES	3,748.92	4,200.00	-10.74%		2,761.35	3,690.36	4,200.00	-12.13%	3,700.00	-11.90%
100-414126-000	UNCOLLECTABLE REAL ESTATE TAX	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-414127-000	TAXES; OMITTED PROPERTY TAXES	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-414128-000	TAXES; AG USE PENALTY	-	500.00	0.00%		-	-	500.00	-100.00%	500.00	0.00%
100-414130-000	TAXES; OTHER TAX COLLECTED	-	-	100.00%		-	-	-	0.00%	-	0.00%
100-414140-000	TAXES; IN LIEU OF TAX /UTILITY	431,288.99	470,755.00	-8.38%		323,467.49	470,755.00	470,755.00	0.00%	445,000.00	-5.47%
100-414150-000	TAXES; COUNTRY CLUB	10,800.00	4,800.00	125.00%		-	6,000.00	4,800.00	25.00%	6,000.00	25.00%
100-414151-000	TAXES: HAH - WHITNEY TAXES	-	-	#DIV/0!		-	-	-	0.00%	-	0.00%
100-414160-000	TAXES; INTEREST ON DEL TAX	195.83	850.00	-76.96%		354.98	600.00	600.00	0.00%	600.00	0.00%
	TOTAL TAXES	2,762,267.74	2,797,339.00	-1.25%		2,826,416.82	2,980,878.36	2,980,688.00	0.01%	3,403,433.97	14.18%
100-424112-000	STATE; MUNICIPAL SVCS REIMBURS	596.13	500.00	19.23%		604.63	604.63	604.68	-0.01%	600.00	-0.77%
100-424210-000	STATE; STATE SHARED REVENUE	808,523.37	734,459.00	10.08%		186,137.11	751,310.11	751,310.11	0.00%	777,520.99	3.49%
100-424211-000	STATE; EXPENDITURE RESTRAINT	-	73,335.00	-100.00%		-	73,335.82	73,335.82	0.00%	91,793.18	25.17%
100-424220-000	STATE; AID CONNECTING STREETS	59,945.93	51,198.24	17.09%		45,025.02	59,945.93	60,033.39	-0.15%	78,524.17	30.80%
100-424223-000	STATE; COMPUTER AID PYMT	12,208.33	12,208.33	0.00%		12,208.33	12,208.33	12,208.33	0.00%	12,208.33	0.00%
100-424224-000	STATE; PERS PROPERTY AID PYMT	16,126.27	16,126.27	0.00%		65,064.55	65,064.55	65,064.55	0.00%	48,938.28	-24.79%
100-424225-000	FEDERAL; GRANTS/AID PAYMENTS	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-424226-000	STATE; TRANSPORTATION AIDS	334,104.30	334,054.89	0.01%		250,752.48	334,628.36	334,628.36	0.00%	337,535.52	0.87%
100-424227-000	FED GRANTS; OTHER-ARPA-LOCAL R	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-424230-000	STATE; FIRE DEPT 2% DUES	25,710.64	21,400.00	20.14%		27,958.70	27,958.70	24,088.62	16.07%	26,834.67	11.40%
100-424240-000	STATE AID- ELECTION	-	-	100.00%		-	-	-	0.00%	-	0.00%
100-424250-000	COUNTY; AID REFUND - ROADS	4,887.75	9,779.00	-50.02%		4,887.75	4,887.75	4,887.75	0.00%	4,887.75	0.00%
100-424270-000	STATE; EMERG GOVT ASSIST	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-424280-000	STATE; PD TRNG REIMBURSEMENT	1,920.00	1,200.00	60.00%		-	1,920.00	1,200.00	60.00%	1,920.00	60.00%
100-424285-000	FEDERAL AID - LAW ENFORCEMENT	-	-	0.00%		-	-	-	0.00%	-	0.00%
	TOTAL GOVERNMENT AID PAYMENTS	1,264,022.72	1,254,260.73	0.78%		592,638.57	1,331,864.18	1,327,361.61	0.34%	1,380,762.89	4.02%
100-434310-000	LIQUOR LICENSES	11,355.00	11,500.00	-1.26%		11,210.00	11,210.00	10,500.00	6.76%	10,300.00	-1.90%
100-434320-000	OPERATOR LICENSES	4,220.00	7,000.00	-39.71%		3,040.00	4,105.00	3,000.00	36.83%	3,500.00	16.67%
100-434325-000	SOLICITOR LICENSES	1,924.00	1,000.00	92.40%		2,010.00	2,010.00	1,300.00	54.62%	1,800.00	38.46%
100-434330-000	CABLE TELEVISION REVENUE	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-434350-000	CITY SHARE - DOG LICENSES	5,269.61	5,900.00	-10.68%		6,033.84	6,003.84	5,500.00	9.16%	5,500.00	0.00%
100-434355-000	CITY SHARE - WORK PERMITS	-	-	#DIV/0!		-	-	-	0.00%	-	0.00%
100-434370-000	LAND USE PERMITS	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-434390-000	OTHER LICENSES; TOBACCO, ETC.	1,000.00	900.00	11.11%		900.00	900.00	900.00	0.00%	900.00	0.00%
100-434400-000	BUILDING PERMITS	62,758.64	65,000.00	-3.45%		57,648.90	65,000.00	65,000.00	0.00%	68,250.00	5.00%
100-434420-000	REZONING, VARIANCES, OTHER APP	5,462.50	3,000.00	82.08%		18,287.15	20,000.00	7,000.00	185.71%	15,750.00	125.00%
100-434500-000	PWKS; PERMIT FEES	5,380.00	3,000.00	79.33%		2,975.00	5,100.00	3,300.00	54.55%	3,300.00	0.00%
	TOTAL LICENSES & PERMITS	97,369.75	97,300.00	0.07%		102,104.89	114,328.84	96,500.00	18.48%	109,300.00	13.26%

CITY OF COLUMBUS
2026 BUDGET PREP
ALL FUNDS

Item #4.

Draft 2026 Budget As of 10/16/25		12/31/2024	12/31/2024	2024 Actual		12/31/2025	12/31/2025	2025 Projected	12/31/2026	2024 to 2025	
Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
100-444410-000	COURT PENALTIES	5,542.52	10,000.00	-44.57%		2,645.47	8,500.00	8,500.00	0.00%	4,000.00	-52.94%
100-444420-000	FINES; PARKING - MOVED TO PD	-	7,500.00	-100.00%		-	-	-	#DIV/0!	-	#DIV/0!
100-444490-000	OTHER AWARDS/INCOME	-	-	#DIV/0!		-	-	-	0.00%	-	0.00%
	TOTAL MUNICIPAL FINES/FORFEITURES	5,542.52	17,500.00	-68.33%		2,645.47	8,500.00	8,500.00	0.00%	4,000.00	-52.94%
100-454510-000	MISC FEES, COPIES, CHGS	4.75	50.00	-90.50%		108.99	108.99	50.00	117.98%	50.00	0.00%
100-454515-000	TITLE SEARCH/ASSMT REPORT FEE	3,300.00	3,000.00	10.00%		3,640.00	3,400.00	3,000.00	13.33%	3,300.00	10.00%
100-454520-000	ADMINISTRATIVE CHARGES	76.39	200.00	-61.81%		67.15	3,300.00	200.00	1550.00%	200.00	0.00%
100-454530-000	PUBLICATION FEES	175.00	500.00	-65.00%		65.00	300.00	300.00	0.00%	400.00	33.33%
100-454550-000	SPECIAL ASSESS - CURB & GUTTER	-	-	#DIV/0!		-	-	-	0.00%	-	0.00%
100-454551-000	OTHER; EMS DIST. 1% ADMIN FEE	2,147.39	2,147.39	100.00%		-	2,147.39	2,147.39	0.00%	2,874.78	33.87%
100-454560-000	SPECIAL CHARGES - SIDEWALKS	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-454565-000	SPECIAL CHARGES - MISC	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-454570-000	POLICE DEPT; PARKING FINES	8,415.00	-	0.00%		7,759.00	9,600.00	10,500.00	100.00%	10,500.00	0.00%
100-454575-000	POLICE DEPT; GRANTS RECEIVED	3,251.30	-	#DIV/0!		-	3,251.30	7,400.00	100.00%	3,500.00	-52.70%
100-454580-000	POLICE DEPT; MISC FEES/CHGS	1,413.45	500.00	182.69%		2,507.42	2,207.42	500.00	341.48%	2,400.00	380.00%
100-454585-000	POLICE DEPT; ANIMAL RESCUE SVC	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-454586-000	FIRE; SALE OF SURPLUS ITEMS	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-454587-000	FIRE; MISC GRANTS N OTHER REVS	81,293.42	-	0.00%		2,000.00	2,000.00	-	100.00%	-	0.00%
100-454588-000	FIRE; RURAL GROUP; EXPENSES	34,723.63	40,000.00	-13.19%		11,809.43	28,889.92	45,000.00	-35.80%	22,864.06	-49.19%
100-454589-000	FIRE; DONATIONS/FUNDRAISING	12,020.00	500.00	2304.00%		1,425.01	11,270.00	200.00	5535.00%	10,000.00	4900.00%
100-454590-000	FIRE; RURAL GROUP FIRE CALLS	36,876.17	28,000.00	31.70%		-	38,876.17	27,000.00	43.99%	28,064.57	3.94%
100-454591-000	FIRE; REIMB ACCIDENT - ST HWY	8,488.67	2,000.00	324.43%		3,771.68	6,488.67	6,000.00	8.14%	6,000.00	0.00%
100-454592-000	FIRE; RURAL GROUP LOSA CONTRIB	-	3,500.00	-100.00%		-	3,500.00	3,500.00	0.00%	3,500.00	0.00%
100-454593-000	FIRE; RURAL GRP INSP/EDU/TRAIN	16,353.80	10,500.00	55.75%		-	16,353.80	15,000.00	9.03%	13,336.00	-11.09%
100-454594-000	FIRE; FEES FOR CONTROLLED BURN	-	250.00	-100.00%		-	-	-	#DIV/0!	-	#DIV/0!
100-454595-000	PWKS; MISC. CHGS FOR SVCS	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-464620-000	PWKS; PK BLDG CLEAN UP FEES	1,274.48	1,000.00	27.45%		503.63	1,200.00	1,200.00	0.00%	1,200.00	0.00%
100-464630-000	PWKS; SNOW/ICE REMOVAL FEES	-	500.00	-100.00%		-	500.00	500.00	0.00%	500.00	0.00%
100-464650-000	PWKS; APPLIANCE/STICKER FEES	-	-	#DIV/0!		-	-	-	0.00%	-	0.00%
100-464655-000	PWKS; FEES BULK ITEM DUMPSTER	-	-	#DIV/0!		-	-	-	0.00%	-	0.00%
100-464660-000	PWKS; RECYCLED OIL/SCRAP IRON	-	-	#DIV/0!		-	-	-	0.00%	-	0.00%
100-464670-000	PWKS; WEED/BRUSH REMOVE FEES	285.65	500.00	-42.87%		665.00	665.00	100.00	565.00%	1,000.00	900.00%
100-464680-000	PWKS; CHGS FOR SVCS RENDERED	1,058.40	2,200.00	-51.89%		1,201.81	1,201.81	1,000.00	20.18%	1,300.00	30.00%
100-464690-000	PWKS; SIDEWALK REIMBURSEMENTS	-	-	0.00%		-	-	-	0.00%	-	0.00%
	TOTAL PUBLIC CHARGES FOR SERVICES	211,157.50	95,347.39	121.46%		35,524.12	135,260.47	123,597.39	9.44%	110,989.41	-10.20%

CITY OF COLUMBUS
2026 BUDGET PREP
ALL FUNDS

Item #4.

Draft 2026 Budget As of 10/16/25		12/31/2024	12/31/2024	2024 Actual		12/31/2025	12/31/2025	2025 Projected	12/31/2026	2024 to 2025	
Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
100-474720-000	C CENTER; MISC REVENUES	4,695.99	5,000.00	-6.08%		2,780.38	3,600.00	5,000.00	-28.00%	2,000.00	-60.00%
100-474721-000	C CENTER; PROGRAM REV	2,338.00	2,500.00	-6.48%		1,658.00	2,500.00	2,500.00	0.00%	5,000.00	100.00%
100-474722-000	C CENTER; FUNDRAISING	782.00	1,000.00	-21.80%		688.00	950.00	1,000.00	-5.00%	1,500.00	50.00%
100-474723-000	C CENTER; BINGO PROGRAM	-	500.00	0.00%		-	-	500.00	-100.00%	-	-100.00%
100-474725-000	C CENTER; NUTRITION PRGM	2,080.00	2,040.00	1.96%		1,560.00	2,080.00	2,040.00	1.96%	2,444.00	19.80%
100-474730-000	C CENTER; DONATIONS	424.16	500.00	-15.17%		1,044.00	3,914.52	500.00	682.90%	1,500.00	200.00%
	C CENTER; RENTAL					-				5,500.00	100.00%
100-474740-000	RECREATION; YOUTH ENRICHMENT	12,183.99	8,200.00	48.59%		9,408.00	10,200.00	10,000.00	2.00%	12,000.00	20.00%
100-474741-000	RECREATION; ADULT ENRICHMENT	3,490.10	500.00	0.00%		5,495.00	6,200.00	3,000.00	106.67%	5,700.00	90.00%
100-474742-000	RECREATION; ADULT SPORTS	-	500.00	-100.00%		222.20	550.00	500.00	10.00%	500.00	0.00%
100-474743-000	RECREATION; COMMUNITY EVENTS	2,638.73	-	0.00%		2,353.49	3,000.00	2,000.00	100.00%	2,500.00	100.00%
100-474744-000	RECREATION; YOUTH TENNIS	1,120.17	1,300.00	-13.83%		2,280.00	2,280.00	1,300.00	75.38%	2,000.00	53.85%
100-474745-000	RECREATION; YOUTH SOCCER	5,179.96	6,000.00	-13.67%		7,735.00	7,735.00	6,000.00	28.92%	7,000.00	16.67%
100-474746-000	RECREATION; YOUTH CROSS CNTRY	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-474747-000	RECREATION; YOUTH GOLF	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-474748-000	RECREATION; YOUTH CHEERLEADING	-	500.00	0.00%		-	500.00	500.00	0.00%	500.00	0.00%
100-474749-000	RECREATION; YOUTH VOLLEYBALL	3,099.57	1,600.00	93.72%		3,525.00	3,525.00	3,000.00	17.50%	3,200.00	6.67%
100-474750-000	RECREATION; BASKETBALL BOYS	1,311.42	1,000.00	31.14%		530.00	1,100.00	1,100.00	0.00%	1,200.00	9.09%
100-474751-000	RECREATION; BASKETBALL GIRLS	8,319.25	2,500.00	232.77%		5,715.00	7,000.00	5,000.00	40.00%	6,800.00	36.00%
100-474752-000	RECREATION; WRESTLING	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-474760-000	PARKS; ATHLETIC FD MAINTENANCE	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-474769-000	PARKS; ATHLETIC FIELD RENTAL	370.79	1,200.00	-69.10%		660.00	660.00	800.00	-17.50%	850.00	6.25%
100-474770-000	PARKS; BUILDING/SHELTER RENT	4,406.34	3,500.00	25.90%		5,129.27	5,069.27	4,000.00	26.73%	4,500.00	12.50%
100-474771-000	PARKS; PAVILION RENTAL	53,218.90	60,000.00	-11.30%		42,367.95	52,000.00	70,000.00	-25.71%	65,000.00	-7.14%
100-474900-000	RECREATION; YTH PROG CONTRACT	4,140.00	6,000.00	100.00%		6,400.00	6,400.00	9,500.00	-32.63%	7,000.00	-26.32%
100-474990-000	RECREATION; DONATIONS	4,230.00	5,000.00	-15.40%		3,741.48	3,830.00	5,000.00	-23.40%	5,000.00	0.00%
	TOTAL PROGRAM REVENUES	114,029.37	109,340.00	4.29%		103,292.77	123,093.79	133,240.00	-7.61%	141,694.00	6.34%

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
100-484810-000	MISCELLANEOUS REVENUE	3,746.45	2,000.00	87.32%		4,403.01	4,401.17	2,000.00	120.06%	4,000.00	100.00%
100-484811-000	MISCELLANEOUS - GRANT REVENUES	-	-	0.00%		2,100.00	2,100.00	-	0.00%	-	0.00%
100-484812-000	MISC GRANT REV - PARKS	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-484813-000	MISC GRANT REV - PUBLIC WORKS	-	-	100.00%		-	-	-	0.00%	-	0.00%
100-484815-000	CITY - DONATION REVENUE	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-484820-000	INTEREST INCOME	(591.33)	-	#DIV/0!		-	-	-	0.00%	-	0.00%
100-484830-000	INTEREST ON INVESTMENTS	75,172.99	63,000.00	19.32%		67,649.90	67,649.90	63,000.00	7.38%	63,000.00	0.00%
100-484840-000	INTEREST - SPECIAL ASSESSMENTS	-	-	#DIV/0!		-	-	-	0.00%	-	0.00%
100-484860-000	RENT - CITY PROPERTY	2,435.00	1.00	243400.00%		2,435.00	2,435.00	2,435.00	0.00%	2,435.00	0.00%
100-484870-000	SALE OF CITY PROPERTY	-	-	100.00%		-	-	-	0.00%	-	0.00%
100-484900-000	CONTRACT SETTLEMENT REVENUE	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-484920-000	INSURANCE DIVIDENDS	5,928.00	5,000.00	18.56%		7,249.00	7,249.00	5,000.00	44.98%	7,000.00	40.00%
100-484930-000	PATRONAGE DIVIDEND	217.16	100.00	117.16%		-	-	-	#DIV/0!	-	#DIV/0!
100-484950-000	INSURANCE RECOVERIES	3,493.77	2,500.00	39.75%		6,307.53	6,307.53	-	#DIV/0!	-	#DIV/0!
100-484960-000	DONATIONS; EMERGENCY MGMT	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-484970-000	DONATIONS; PARKS	-	-	#DIV/0!		3,000.00	3,000.00	3,000.00	100.00%	3,000.00	100.00%
100-484975-000	DONATIONS; FIREMANS PARK COURT	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-484980-000	DONATIONS; PUBLIC WORKS	3,050.35	-	#DIV/0!		-	3,050.35	-	100.00%	-	0.00%
100-484985-000	DONATIONS; HONOR TREES	179.98	1,500.00	-88.00%		62.99	62.99	-	#DIV/0!	-	#DIV/0!
100-484990-000	DONATE/FDRAISERS; POLICE DEPT	7,944.82	5,000.00	58.90%		10,234.50	13,655.64	5,000.00	173.11%	8,500.00	70.00%
100-494910-000	REFUND - PRIOR YEAR BUDGET	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-494920-000	PROCEEDS FROM LONG TERM DEBT	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-494925-000	PROCEEDS FROM CAPITAL LEASES	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-494930-000	REFUND TIF - SPECIAL PROJECTS	-	-	0.00%		-	-	-	0.00%	-	0.00%
	TOTAL MISCELLANEOUS REVENUE	101,577.19	79,101.00	28.41%		103,441.93	109,911.58	80,435.00	36.65%	87,935.00	9.32%
100-494940-000	TRANSFER FROM DEBT SVC FUND	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-494950-000	TRANSFER FROM SURPLUS FUNDS	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-494960-000	TRANSFERS FROM OTHER FUNDS	-	-	100.00%		-	-	37,500.00	0.00%	-	100.00%
100-494965-000	TRSF FROM TOURISM/CABLE - MEDI	44,749.07	51,158.10	-12.53%		23,788.50	38,128.00	30,507.84	24.98%	35,750.00	17.18%
100-494967-000	TRANSFERS FROM 2% FUNDS	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-494970-000	TRANSFER FROM GENERAL FUND	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-494980-000	TRANSFERS FROM ELECTRIC	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-494981-000	TRANSFERS FROM WATER	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-494982-000	TRANSFERS FROM SEWER	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-494983-000	TRANSFERS FROM STORMWATER	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-494990-000	APPLIED SURPLUS - PRIOR YEAR	-	875,000.00	-100.00%		-	-	552,500.00	-100.00%	500,000.00	-9.50%
	TOTAL TRANSFERS IN	44,749.07	926,158.10	-95.17%		23,788.50	38,128.00	620,507.84	-93.86%	535,750.00	-13.66%
	TOTAL GENERAL FUND REVENUES	4,600,715.86	5,376,346.22	-14.43%		3,789,853.07	4,841,965.22	5,370,829.84	-9.85%	5,773,865.27	7.50%

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
	EXPENDITURES										
100-511100-111	CITY COUNCIL - SALARY	25,200.00	24,400.00	3.28%		18,725.00	24,400.00	25,200.00	-3.17%	25,200.00	0.00%
100-511100-151	CITY COUNCIL - SOCIAL SECURITY	1,928.16	1,866.60	3.30%		1,432.73	1,928.16	1,927.80	0.02%	1,927.80	0.00%
100-511100-332	CITY COUNCIL - MILEAGE & EXP	3,689.16	4,000.00	-7.77%		2,729.25	4,000.00	4,000.00	0.00%	4,000.00	0.00%
	TOTAL CITY COUNCIL	30,817.32	30,266.60	1.82%		22,886.98	30,328.16	31,127.80	-2.57%	31,127.80	0.00%
100-511200-251	COURT; SOFTWARE/LICENSING	3,059.70	1,942.00	0.00%		1,248.30	2,754.56	2,650.00	3.95%	2,650.00	0.00%
100-511200-311	COURT; POSTAGE	13.69	240.00	0.00%		-	10.37	10.00	3.70%	10.00	0.00%
100-511200-312	COURT; OPERATING SUPPL/EXPENSE	402.35	-	0.00%		-	526.15	475.00	100.00%	475.00	100.00%
	TOTAL MUNICIPAL COURT COLLECTIONS	3,475.74	2,182.00	0.00%		1,248.30	3,291.08	3,135.00	0.00%	3,135.00	100.00%
100-511210-310	HLPC; WEB MEDIA	349.00	-	0.00%		-	349.00	-	100.00%	-	0.00%
100-511210-311	HLPC; POSTAGE	-	3,000.00	0.00%		-	-	-	0.00%	-	0.00%
100-511210-312	HLPC; SUPPLIES	2.61	500.00	-99.48%		-	25.00	-	0.00%	-	0.00%
100-511210-313	HLPC; PRINTING/PUBLISH	-	500.00	0.00%		-	250.00	-	0.00%	-	0.00%
100-511210-315	HLPC; MAINTENANCE	-	1,500.00	-100.00%		-	1,500.00	-	0.00%	-	0.00%
100-511210-317	HLPC; MEETINGS	1,514.13	500.00	202.83%		-	1,424.13	-	0.00%	-	0.00%
100-511210-318	HLPC; NEW PROJECTS	3,000.00	3,000.00	0.00%		-	3,000.00	-	0.00%	-	0.00%
	TOTAL HISTORIC PRESERVATION	4,865.74	9,000.00	-45.94%		-	6,548.13	-	0.00%	-	0.00%
Request submitted by HLPC for General Fund support											
100-511230-111	CONTINGENCY FD; SETTLEMENTS	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-511230-151	CONTINGENCY FD; SOC SECURITY	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-511230-345	CONTINGENCY FD; SPEC ACTIVITY	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-511230-348	CONTINGENCY ACCOUNT	22,181.59	520,000.00	-95.73%		17,852.48	45,000.00	735,000.00	-93.88%	595,000.00	-19.05%
100-511230-370	CONTINGENCY FD; SETTLEMENTS	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-511230-371	CONTINGENCY FD; STAFFING	-	-	-100.00%		-	-	-	0.00%	-	0.00%
	TOTAL CONTINGENCY FUND	22,181.59	520,000.00	-95.73%		17,852.48	45,000.00	735,000.00	-93.88%	595,000.00	-19.05%
100-511240-313	LEGIS SUPPORT; LEGAL NOTICES	3,495.75	4,500.00	-22.32%		1,916.23	2,000.00	4,000.00	-50.00%	3,750.00	-6.25%
100-511240-318	LEGIS SUPPORT; CODIFICATION	950.00	8,500.00	-88.82%		1,142.00	5,500.00	5,500.00	0.00%	3,500.00	-36.36%
100-511240-319	LEGIS SUPPORT; DUES/EXPENSES	2,381.63	4,200.00	-43.29%		2,634.82	2,381.63	3,100.00	-23.17%	2,500.00	-19.35%
100-511240-320	LEGIS SUPPORT; MASTER PLAN	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-511240-345	LEGIS SUPPORT; WEBSITE	-	-	0.00%		-	-	-	0.00%	-	0.00%
	TOTAL LEGISLATIVE SUPPORT	6,827.38	17,200.00	-60.31%		5,693.05	9,881.63	12,600.00	-21.57%	9,750.00	-22.62%
100-511300-111	MAYOR; SALARY	10,200.00	10,200.00	0.00%		7,650.00	10,200.00	10,200.00	0.00%	10,200.00	0.00%
100-511300-151	MAYOR; SOCIAL SECURITY	780.36	780.30	0.01%		585.27	780.30	780.30	0.00%	780.30	0.00%
100-511300-332	MAYOR; MILEAGE & EXP	1,601.05	1,750.00	-8.51%		714.44	1,750.00	1,750.00	0.00%	1,750.00	0.00%
	TOTAL MAYOR	12,581.41	12,730.30	-1.17%		8,949.71	12,730.30	12,730.30	0.00%	12,730.30	0.00%

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
100-511350-111	ADMINISTRATOR; SALARY	31,399.58	24,888.00	26.16%		21,633.87	25,750.03	25,750.03	0.00%	26,393.79	2.50%
100-511350-121	ASSISTANT ADMINISTRATOR	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-511350-122	ADMINISTRATOR; INTERN					-	-			4,240.00	
100-511350-123	ADMINISTRATOR; ADMIN HR	35,996.33	26,071.63	38.07%		30,881.41	30,881.41	30,881.41	0.00%	31,653.48	2.50%
100-511350-151	ADMINISTRATOR; SOCIAL SECURITY	3,577.29	3,898.41	-8.24%		3,833.89	4,206.12	4,332.30	-2.91%	4,440.62	2.50%
100-511350-152	ADMINISTRATOR; RETIREMENT	3,095.26	3,516.21	-11.97%		3,258.96	3,821.24	3,935.88	-2.91%	4,179.40	6.19%
100-511350-154	ADMINISTRATOR; HEALTH & DENTAL	(6,631.42)	8,723.97	-176.01%		9,665.08	7,132.93	8,559.51	-16.67%	9,110.23	6.43%
100-511350-155	ADMINISTRATOR; LIFE INSURANCE	162.09	157.82	2.71%		83.04	163.00	157.82	3.28%	157.82	0.00%
100-511350-156	ADMINISTRATOR; LT DISABILITY	54.76	172.31	-68.22%		146.32	159.00	198.21	-19.78%	203.17	2.50%
100-511350-190	ADMINISTRATOR; TRAINING	1,233.01	4,000.00	-69.17%		6,495.83	4,000.00	4,000.00	0.00%	4,000.00	0.00%
100-511350-332	ADMINISTRATOR; MILEAGE/EXPENSE	2,099.71	2,800.00	-25.01%		3,529.05	1,800.00	1,800.00	0.00%	1,800.00	0.00%
100-511350-344	ADMINISTRATOR; MEMBERSHIPS	963.60	2,750.00	-64.96%		299.00	2,750.00	2,750.00	0.00%	2,750.00	0.00%
	ADMINISTRATOR; MERIT									47,500.00	
100-511350-349	EMPLOYEE ENGAGEMENT	7,874.03	5,200.00	51.42%		4,075.89	2,500.00	10,000.00	-75.00%	10,000.00	0.00%
	TOTAL ADMINISTRATOR/STAFF	79,824.24	82,178.35	-2.86%		83,902.34	83,163.72	92,365.16	-9.96%	146,428.50	58.53%
100-511400-111	CLERK; SALARY	98,159.94	66,560.00	47.48%		24,381.11	74,943.27	73,034.21	2.61%	74,860.03	2.50%
100-511400-121	CLERK; DEPUTY CLERK-SALARY	10,773.60	50,232.00	-78.55%		-	-	-	-	-	-
100-511400-122	CLERK; DEPUTY CLERK - not used	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-511400-123	CLERK; PT DEPUTY CLERK	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-511400-151	CLERK; SOCIAL SECURITY	7,735.93	8,934.59	-13.42%		1,416.49	4,287.30	5,587.12	-23.26%	5,726.79	2.50%
100-511400-152	CLERK; RETIREMENT	6,079.81	8,058.65	-24.56%		3,842.05	6,289.80	5,075.88	23.92%	5,389.92	6.19%
100-511400-154	CLERK; HEALTH/DENTAL/VISION	36,809.52	54,117.20	-31.98%		16,583.59	38,988.24	23,920.75	62.99%	25,742.14	7.61%
100-511400-155	CLERK; LIFE INSURANCE	474.59	670.03	-29.17%		348.60	698.68	331.34	110.86%	331.34	0.00%
100-511400-156	CLERK; LT DISABILITY	262.56	378.13	-30.56%		194.60	393.77	255.62	54.05%	262.01	2.50%
100-511400-191	CLERK; TRAINING/CONT EDUCATION	488.80	1,000.00	-51.12%		444.00	993.00	1,000.00	-0.70%	1,200.00	20.00%
100-511400-210	CLERK; ZONING/ENGIN/PLANNING	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-511400-313	CLERK; PUBLICATION EXPENSE	-	-	0.00%		35.00	-	-	0.00%	-	0.00%
100-511400-332	CLERK; MILEAGE & EXPENSES	406.43	800.00	-49.20%		62.98	1,000.00	800.00	25.00%	1,410.00	76.25%
100-511400-344	CLERK; DUES & MEMBERSHIPS	-	200.00	-100.00%		65.00	180.00	200.00	-10.00%	275.00	37.50%
	TOTAL CLERK/STAFF	161,191.18	190,950.60	-15.58%		47,373.42	127,774.06	110,204.92	15.94%	115,197.23	4.53%
100-511420-111	ELECTIONS; SALARY & WAGES	5,969.82	15,926.40	-62.52%		2,588.83	3,547.50	5,392.80	-34.22%	9,556.16	77.20%
100-511420-151	ELECTIONS; SOCIAL SECURITY	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-511420-249	ELECTIONS; REPAIR/MAINTENANCE	926.00	1,500.00	-38.27%		953.94	1,500.00	1,500.00	0.00%	1,000.00	-33.33%
100-511420-310	ELECTIONS; SUPPLIES/MISC EXP	5,561.25	3,000.00	85.38%		2,099.62	3,572.63	3,500.00	2.08%	5,500.00	57.14%
100-511420-313	ELECTIONS: PRINTING/ADVERTISE	87.17	1,000.00	-91.28%		43.49	350.00	500.00	-30.00%	300.00	-40.00%
	TOTAL ELECTIONS	12,544.24	21,426.40	-41.45%		5,685.88	8,970.13	10,892.80	-17.65%	16,356.16	50.16%

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
100-511421-111	PLANNER; SALARY	13,159.91	12,000.00	9.67%		13,199.07	12,956.53	13,132.52	-1.34%	13,460.84	2.50%
100-511421-151	PLANNER; SOCIAL SECURITY	910.51	918.00	-0.82%		915.86	898.23	1,004.64	-10.59%	1,029.75	2.50%
100-511421-152	PLANNER; RETIREMENT	908.42	828.00	9.71%		932.96	894.04	912.71	-2.05%	969.18	6.19%
100-511421-154	PLANNER; HEALTH & DENTAL	(8,959.47)	4,186.61	-314.00%		(5,781.04)	4,186.61	1,654.12	153.10%	1,778.90	7.54%
100-511421-155	PLANNER; LIFE INSURANCE	248.25	10.13	2350.64%		218.52	245.35	10.13	2322.05%	10.13	0.01%
100-511421-156	PLANNER; LT DISABILITY	97.27	18.38	429.22%		111.23	85.46	45.96	85.94%	47.11	2.51%
100-511421-191	PLANNER; TRAINING	-	1,500.00	-100.00%		300.00	750.00	1,500.00	-50.00%	1,000.00	-33.33%
100-511421-195	PLANNER; MILEAGE & LODGING	-	1,000.00	-100.00%		585.80	400.00	1,000.00	-60.00%	1,000.00	0.00%
100-511421-210	PLANNER; ZONING/ENGIN/PLANNING	-	-	0.00%		7,137.00	-	75,000.00	0.00%	60,565.00	100.00%
100-511421-211	PLANNER; ZONING/MAPS & PLATS	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-511421-310	PLANNER; OPERATING EXP	1,036.71	1,000.00	3.67%		436.60	450.00	1,000.00	-55.00%	1,000.00	0.00%
100-511421-311	PLANNER;HISTORIC PRESRV OP EXP	-	-	0.00%		410.69	5,850.00	7,850.00	0.00%	2,500.00	100.00%
100-511421-332	PLANNER; MEMBERSHIP DUES	430.00	750.00	-42.67%		164.03	600.00	750.00	-20.00%	750.00	0.00%
	TOTAL PLANNER	7,831.60	22,211.12	0.00%		18,630.72	27,316.22	103,860.08	-73.70%	84,110.92	-19.02%
100-511450-111	MEDIA/COM.DEV; SALARY/WAGES	53,227.85	50,990.33	4.39%		44,377.68	48,562.00	58,656.00	-17.21%	60,122.40	2.50%
100-511450-151	MEDIA/COM.DEV; SOC SEC/MEDICA	3,837.28	3,900.76	-1.63%		3,017.32	3,715.00	4,487.18	-17.21%	4,599.36	2.50%
100-511450-152	MEDIA/COM.DEV; RETIREMENT	3,737.54	3,518.33	6.23%		3,084.21	3,302.00	4,076.59	-19.00%	4,328.81	6.19%
100-511450-154	MEDIA/COM.DEV; HEALTH,DENT,VIS	9,417.13	8,936.52	5.38%		7,405.57	7,849.00	9,682.69	-18.94%	10,399.61	7.40%
100-511450-155	MEDIA/COM.DEV; LIFE INSURANCE	48.64	47.38	2.66%		41.28	48.00	49.39	-2.81%	49.39	0.00%
100-511450-156	MEDIA/COM.DEV; LT DISABILITY	179.09	169.97	5.37%		151.49	205.30	205.30	0.00%	210.43	2.50%
100-511450-191	MEDIA/COM.DEV; TRAIN//MIL/DUES	325.00	250.00	30.00%		110.00	325.00	250.00	30.00%	250.00	0.00%
100-511450-310	MEDIA/COM.DEV; MEDIA/WEB MISC	2,137.70	1,100.00	94.34%		1,635.62	1,200.00	1,100.00	9.09%	2,000.00	81.82%
	TOTAL MEDIA COORDINATOR	72,910.23	68,913.29	5.80%		59,823.17	65,206.30	78,507.15	-16.94%	81,960.00	4.40%
100-511540-211	ASSESSOR; CONTRACT SERVICES	44,156.04	18,500.00	138.68%		16,013.36	18,500.00	18,500.00	0.00%	18,500.00	0.00%
100-511540-212	STATE FEE; MANUFACTUR ASSESSMT	6,012.44	3,000.00	100.41%		-	2,908.57	3,000.00	-3.05%	3,000.00	0.00%
100-511540-215	ASSESSOR; ST MFG	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-511540-311	ASSESSOR; MISC./BOR/POSTAGE	-	350.00	-100.00%		131.17	250.00	250.00	0.00%	250.00	0.00%
	TOTAL PROPERTY ASSESSMENT SVCS	50,168.48	21,850.00	129.60%		16,144.53	21,658.57	21,750.00	-0.42%	21,750.00	0.00%
100-511560-111	TREASURER; SALARY	19,115.43	22,821.72	-16.24%		18,525.22	23,506.39	23,506.39	0.00%	28,782.00	22.44%
100-511560-123	TREASURER; DEPUTY TREAS-SALARY	26,321.58	21,769.77	20.91%		25,203.44	22,844.89	27,199.91	-16.01%	27,879.92	2.50%
	TREASURER; BILLING CLERK	-	-	0.00%		-	-	-	0.00%	24,397.15	100.00%
100-511560-151	TREASURER; SOCIAL SECURITY	8,403.42	3,411.25	146.34%		6,681.42	7,951.37	3,879.03	104.98%	6,231.26	60.64%
100-511560-152	TREASURER; RETIREMENT	3,609.43	3,076.81	17.31%		2,899.71	3,076.81	3,524.09	-12.69%	5,864.72	66.42%
100-511560-154	TREASURER; HEALTH/DENTAL/VISIO	16,956.78	14,386.33	17.87%		10,948.37	14,386.33	15,623.91	-7.92%	26,625.85	70.42%
100-511560-155	TREASURER; LIFE INSURANCE	198.96	186.86	6.48%		126.99	186.86	186.86	0.00%	217.96	16.65%
100-511560-156	TREASURER; LT DISABILITY	152.36	148.64	2.50%		140.33	148.64	177.47	-16.24%	285.09	60.64%
100-511560-159	TREASURER; LONGEVITY	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-511560-191	TREASURER; TRAINING	1,935.80	1,400.00	38.27%		1,519.00	2,100.00	2,000.00	5.00%	3,000.00	50.00%
100-511560-195	TREASURER; MILEAGE & LODGING	519.51	750.00	-30.73%		388.56	700.00	750.00	-6.67%	1,000.00	33.33%
100-511560-310	TREASURER; OPERATING EXP	381.65	750.00	-49.11%		270.00	450.00	750.00	-40.00%	500.00	-33.33%
100-511560-332	TREASURER; DUES	160.00	120.00	33.33%		120.00	160.00	160.00	0.00%	160.00	0.00%
	TOTAL TREASURER/STAFF	77,754.92	68,821.38	12.98%		66,823.04	75,511.29	77,757.66	-2.89%	124,943.96	60.68%

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
100-511570-210	PFL SVCS; OTHER	-	17,500.00	0.00%		-	-	-	#DIV/0!	-	-100.00%
100-511570-211	ACCTG; INVESTMENT SERVICES	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-511570-213	ACCTG; AUDIT & ACCTG FEES	38,298.00	30,000.00	27.66%		32,689.65	33,500.00	32,000.00	4.69%	32,000.00	0.00%
100-511600-151	ATTORNEY; SOC SECURITY	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-511600-212	ATTORNEY; MUNICIPAL PROSECUTIO	13,481.20	-	#DIV/0!		15,793.50	9,800.00	10,000.00	100.00%	13,500.00	100.00%
100-511600-219	ATTORNEY; PFL SVCS RENDERED	64,635.14	67,500.00	-4.24%		55,077.00	63,900.00	67,500.00	-5.33%	66,000.00	-2.22%
	TOTAL LEGAL/PROFESSIONAL SERVICES	116,414.34	115,000.00	1.23%		103,560.15	107,200.00	109,500.00	-2.10%	111,500.00	1.83%
100-511800-113	CITY HALL; CUSTODIAL-use -195	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-511800-151	CITY HALL; SOCIAL SECURITY	377.79	389.08	-2.90%		9.98	-	400.75	-100.00%	-	-100.00%
100-511800-152	CITY HALL; RETIREMENT	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-511800-195	CITY HALL; CUSTODIAN	4,875.05	5,085.99	-4.15%		130.41	-	5,238.57	-100.00%	-	-100.00%
100-511800-221	CITY HALL; UTILITIES	13,010.41	14,500.00	-10.27%		9,172.10	11,000.00	13,000.00	-15.38%	13,000.00	0.00%
100-511800-224	CITY HALL; HEAT	3,319.71	6,000.00	-44.67%		2,882.76	5,500.00	6,000.00	-8.33%	5,000.00	-16.67%
100-511800-225	CITY HALL; TELEPHONE	3,910.04	3,500.00	11.72%		7,158.73	4,800.00	4,800.00	0.00%	5,000.00	4.17%
100-511800-226	CITY HALL; INTERNET CHARGES	648.19	700.00	-7.40%		561.71	600.00	700.00	-14.29%	700.00	0.00%
100-511800-245	CITY HALL; CLOCK TWR CONTRACT	3,450.00	3,000.00	15.00%		2,925.00	3,450.00	3,900.00	-11.54%	4,200.00	7.69%
100-511800-246	CITY HALL; CLOCK TWR REP/MAINT	980.23	1,000.00	-1.98%		1,807.00	1,000.00	1,000.00	0.00%	1,500.00	50.00%
100-511800-249	CITY HALL; BLDG REPAIR/MAINT	10,792.37	15,500.00	-30.37%		12,051.26	12,000.00	15,500.00	-22.58%	15,500.00	0.00%
100-511800-250	CITY HALL; TECH MAINTENANCE	25,333.22	18,000.00	40.74%		23,404.56	18,000.00	18,000.00	0.00%	25,000.00	38.89%
100-511800-251	CITY HALL; SOFTWARE/LICENSES	57,133.70	75,000.00	-23.82%		75,761.34	75,000.00	75,000.00	0.00%	75,000.00	0.00%
100-511800-252	CITY HALL; OTH SVCS/FIBER OPT	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-511800-311	CITY HALL; POSTAGE	2,217.88	4,000.00	-44.55%		3,109.55	3,000.00	3,000.00	0.00%	3,500.00	16.67%
100-511800-312	CITY HALL; OPER EXP & SUPPLIES	13,693.14	12,000.00	14.11%		7,769.54	12,000.00	12,000.00	0.00%	8,500.00	-29.17%
100-511800-350	CITY; PYMT DUE ANNEXED LANDS	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-511800-805	CITY HALL; PFL SVCS/BANK FEES	7,254.77	6,000.00	20.91%		8,156.96	5,500.00	6,000.00	-8.33%	8,500.00	41.67%
100-511800-809	CITY HALL; IT REPLACEMENT	26,210.15	20,000.00	31.05%		16,917.11	23,000.00	23,000.00	0.00%	25,000.00	8.70%
100-511800-810	CITY HALL; SMALL EQUIPT PURCH	12,250.63	16,500.00	-25.75%		-	11,000.00	2,000.00	450.00%	2,000.00	0.00%
100-511800-817	CITY HALL; CAP IMPROVEMENTS	-	-	0.00%		-	-	-	0.00%	-	0.00%
	TOTAL CITY HALL OPERATING EXPENSES	185,457.28	201,175.07	-7.81%		171,818.01	185,850.00	189,539.32	-1.95%	192,400.00	1.51%
100-511910-348	TAX APPEALS; REFUNDED TAXES	-	-	0.00%		-	-	-	0.00%	-	0.00%
	TOTAL REFUNDED/RESCINDED TAXES	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-511940-511	INSURANCE; PROP/LIABILITY/AUTO	116,493.00	115,000.00	1.30%		111,093.14	116,493.00	118,500.00	-1.69%	118,500.00	0.00%
100-511960-511	INSURANCE; CLAIM DEDUCTIBLES	-	-	0.00%		-	-	-	0.00%	-	0.00%
	TOTAL INSURANCE PREMIUMS/DEDUCT	116,493.00	115,000.00	1.30%		111,093.14	116,493.00	118,500.00	-1.69%	118,500.00	0.00%
100-511970-348	PERSONNEL; UNEMPLOYMENT EXP	229.91	5,500.00	-95.82%		-	1,500.00	1,500.00	0.00%	1,500.00	0.00%
	TOTAL PERSONNEL UNEMPLOYMENT	229.91	5,500.00	-95.82%		-	1,500.00	1,500.00	0.00%	1,500.00	0.00%
100-512100-351	INSPECTIONS; BUILDINGS	47,336.10	54,400.00	-12.99%		40,934.48	52,000.00	54,400.00	-4.41%	50,000.00	-8.09%
100-512100-355	INSPECTIONS; WEIGHT & MEASURES	2,250.00	2,250.00	0.00%		2,250.00	2,250.00	2,250.00	0.00%	2,250.00	0.00%
	TOTAL INSPECTION SERVICES	49,586.10	56,650.00	-12.47%		43,184.48	54,250.00	56,650.00	-4.24%	52,250.00	-7.77%
100-519800-349	MISCELLANEOUS EXPENSES	860.00	-	100.00%		(23,258.43)	-	-	100.00%	-	0.00%
100-519800-350	ANNEXATION PYMTS; T OF COLUMBU	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-519800-351	PAYMENT; AGREEMENT-ENERPAC	-	-	#DIV/0!		-	-	-	0.00%	-	0.00%
	TOTAL PAYMENTS TO OTHERS	860.00	-	#DIV/0!		(23,258.43)	-	-	100.00%	-	0.00%

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
100-522100-111	PD; POLICE CHIEF - SALARY	95,225.95	96,052.70	-0.86%		115,009.01	91,147.69	99,894.91	-8.76%	113,052.37	13.17%
100-522100-112	PD ADMIN; OVERTIME HWY SAFETY	1,318.69	-	0.00%		1,159.22	2,600.00	3,304.94	100.00%	3,787.32	100.00%
100-522100-122	PD; POLICE CAPTAIN	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-522100-123	PD; POLICE LIEUTENANT	159,458.28	160,745.75	-0.80%		70,761.74	153,560.08	169,205.50	-9.25%	194,755.80	15.10%
100-522100-124	PD; POLICE CAPTAIN	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-522100-151	PD; SOCIAL SECURITY	18,416.28	19,765.37	-6.83%		13,252.45	17,847.77	20,972.59	-14.90%	23,837.05	13.66%
100-522100-152	PD; RETIREMENT	46,197.10	36,722.18	25.80%		27,244.90	44,868.68	40,724.60	10.18%	45,804.54	12.47%
100-522100-154	PD; HEALTH/DENTAL/VISION INS	87,616.85	85,271.08	2.75%		52,589.76	87,838.29	95,018.79	-7.56%	102,900.37	8.29%
100-522100-155	PD; LIFE INSURANCE	298.56	296.50	0.69%		72.20	296.00	296.50	-0.17%	296.50	0.00%
100-522100-156	PD; LT DISABILITY	806.46	866.49	-6.93%		477.26	792.84	941.85	-15.82%	1,077.33	14.38%
100-522100-159	PD; LONGEVITY	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-522100-191	PD; TRAINING	1,924.78	3,000.00	-35.84%		1,175.69	2,500.00	6,000.00	-58.33%	7,000.00	16.67%
100-522100-195	PD; CUSTODIAL SVCS	1,801.29	1,572.45	14.55%		268.84	1,852.56	1,746.19	6.09%	-	-100.00%
100-522100-219	PD; PROFESSIONAL FEES	12,008.57	16,500.00	-27.22%		10,229.68	14,500.00	16,500.00	-12.12%	16,500.00	0.00%
100-522100-220	PD; PFC LEGAL/PROFL SERVICES	1,075.00	2,000.00	-46.25%		350.00	2,000.00	2,000.00	0.00%	2,000.00	0.00%
100-522100-221	PD; UTILITIES	7,043.85	7,000.00	0.63%		5,228.29	7,000.00	7,500.00	-6.67%	7,500.00	0.00%
100-522100-224	PD; HEAT	916.74	1,300.00	-29.48%		791.62	1,018.47	1,100.00	-7.41%	1,300.00	18.18%
100-522100-225	PD; TELEPHONE & WIRELESS	9,674.49	9,500.00	1.84%		11,082.19	9,500.00	10,200.00	-6.86%	10,200.00	0.00%
100-522100-249	PD; BLDG REPAIRS/MAINTENANCE	3,529.47	4,000.00	-11.76%		1,174.78	10,000.00	11,500.00	-13.04%	5,000.00	-56.52%
100-522100-291	PD; SOFTWARE LICENSING/SVCS	9,827.86	9,200.00	6.82%		16,623.86	20,000.00	21,500.00	-6.98%	30,000.00	39.53%
100-522100-300	PD; COURT & JAIL FEES	1,838.70	3,000.00	-38.71%		2,062.00	2,000.00	2,000.00	0.00%	2,000.00	0.00%
100-522100-314	PD; SMALL ITEMS OF EQUIPMENT	1,851.44	2,000.00	-7.43%		1,758.97	2,000.00	2,000.00	0.00%	2,000.00	0.00%
100-522100-346	PD; UNIFORMS	1,651.83	2,250.00	-26.59%		462.38	1,950.00	2,550.00	-23.53%	2,600.00	1.96%
100-522100-347	PD; SOFT BODY ARMOUR	-	1,000.00	-100.00%		1,000.00	1,000.00	1,000.00	0.00%	1,100.00	10.00%
100-522100-800	PD; DONATED FUNDS PURCHASES	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-522100-852	PD; TECHNOLOGY	28,298.99	33,500.00	-15.53%		758.10	2,000.00	2,000.00	0.00%	2,000.00	0.00%
100-522100-935	PD; COMMUNITY SERVICES	8,390.18	5,000.00	67.80%		7,947.13	7,914.37	5,000.00	58.29%	5,000.00	0.00%
100-522100-940	PD; HIRING PROCESS	-	-	0.00%		-	-	-	0.00%	-	0.00%
	TOTAL POLICE ADMINISTRATION	499,171.36	500,542.52	-0.27%		341,480.07	484,186.75	522,955.87	-7.41%	579,711.27	10.85%

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
100-522120-111	PD; PATROL SALARY	315,489.81	371,420.31	-15.06%		239,825.22	350,864.00	369,515.37	-5.05%	429,785.37	16.31%
100-522120-112	PD; PATROL OVERTIME	20,563.06	19,124.69	7.52%		18,545.19	18,213.99	19,999.28	-8.93%	23,111.78	15.56%
100-522120-113	PD; PATROL PART TIME	29,144.86	11,457.95	154.36%		14,792.65	131.50	11,917.50	-98.90%	12,215.46	2.50%
100-522120-114	PD; SERGEANT	67,718.80	69,350.68	-2.35%		62,978.68	66,186.75	73,047.24	-9.39%	83,092.24	13.75%
100-522120-151	PD; PATROL SOCIAL SECURITY	32,378.12	36,058.55	-10.21%		24,102.47	12,916.11	36,297.67	-64.42%	41,937.67	15.54%
100-522120-152	PD; PATROL RETIREMENT	54,903.15	65,765.08	-16.52%		49,475.93	51,722.23	69,153.00	-25.21%	78,790.44	13.94%
100-522120-154	PD; PATROL HEALTH/DENTAL/VISIO	101,098.71	128,063.48	-21.06%		77,508.97	96,033.10	143,012.16	-32.85%	154,448.86	8.00%
100-522120-155	PD; PATROL LIFE INSURANCE	93.50	218.89	-57.28%		201.47	56.00	218.89	-74.42%	218.89	0.00%
100-522120-156	PD; PATROL LT DISABILITY	1,065.69	1,465.48	-27.28%		1,020.50	1,008.00	1,548.97	-34.92%	1,795.07	15.89%
100-522120-159	PD; PATROL OTHER PAY	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-522120-191	PD; PATROL TRAINING	5,909.22	6,000.00	-1.51%		5,531.00	7,000.00	7,000.00	0.00%	7,000.00	0.00%
100-522120-249	PD; PATROL EQUIP REPAIR/MAIN	200.00	1,900.00	-89.47%		1,036.44	1,900.00	1,900.00	0.00%	2,000.00	5.26%
100-522120-250	PD; PATROL FLEET REPAIR/MAIN	14,285.82	15,500.00	-7.83%		12,524.41	15,500.00	17,000.00	-8.82%	18,500.00	8.82%
100-522120-314	PD; PATROL SMALL EQUIP ITEMS	2,068.06	2,400.00	-13.83%		959.68	2,400.00	2,400.00	0.00%	2,500.00	4.17%
100-522120-332	PD; PATROL TRAINING FEES/EXP	2,645.51	3,000.00	-11.82%		1,567.06	4,000.00	4,000.00	0.00%	4,000.00	0.00%
100-522120-345	PD; PATROL FLEET GAS/OIL	21,067.25	35,000.00	-39.81%		13,936.90	30,000.00	37,000.00	-18.92%	37,000.00	0.00%
100-522120-346	PD; PATROL UNIFORM ALLOWANCE	11,694.44	12,000.00	-2.55%		5,407.48	12,000.00	13,000.00	-7.69%	13,000.00	0.00%
100-522120-347	PD; FIELD SVCS SOFT BODY ARMOR	2,772.00	2,850.00	-2.74%		2,200.00	2,200.00	2,200.00	0.00%	2,200.00	0.00%
100-522120-349	PD; FIELD SVCS OTHER OP EXP	1,955.74	2,000.00	-2.21%		1,056.96	2,000.00	2,000.00	0.00%	2,000.00	0.00%
100-522120-810	PD; FIELD SVCS; CAPITAL EQUIP	-	-	#DIV/0!		-	-	-	0.00%	-	0.00%
100-522120-818	PD; FIELD SVCS DRUG INVEST	622.12	1,800.00	-65.44%		585.97	1,800.00	1,800.00	0.00%	2,500.00	38.89%
100-522120-852	PD; FIELD SVCS TECHNOLOGY	5,307.09	8,500.00	-37.56%		28,751.98	33,500.00	34,361.00	-2.51%	15,000.00	-56.35%
100-522120-853	PD; FIELD SVCS FIREARMS/AMMO	4,396.68	4,500.00	-2.30%		3,955.60	5,000.00	5,000.00	0.00%	6,000.00	20.00%
100-522120-854	PD; PATROL MOTORCYCLE	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-522120-935	PD; FDS FROM OTHERS FOR PROGRM	-	-	0.00%		-	-	-	0.00%	-	0.00%
	TOTAL POLICE PATROL/FIELD SVCS	695,379.63	798,375.11	-12.90%		565,964.56	714,431.68	852,371.08	-16.18%	937,095.78	9.94%
100-522160-111	PD; SUPPORT SVCS - FULL-TIME	89,752.37	82,976.59	8.17%		72,437.97	79,025.00	91,410.14	-13.55%	96,039.76	5.06%
100-522160-112	PD; SUPPORT SVCS - OVERTIME	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-522160-121	PD; SUPPORT SVCS - PART-TIME	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-522160-151	PD; SUPPORT SVCS - SOC SEC	6,891.48	6,347.71	8.57%		5,221.32	6,045.00	6,992.88	-13.55%	7,347.04	5.06%
100-522160-152	PD; SUPPORT SVCS - RETIREMENT	5,360.51	5,725.38	-6.37%		4,680.67	5,374.00	6,353.00	-15.41%	14,117.85	122.22%
100-522160-154	PD; SUPPORT SVCS-HEALTH/DENTAL	9,471.22	24,303.57	-61.03%		17,977.79	11,255.35	34,950.40	-67.80%	37,823.25	8.22%
100-522160-155	PD; SUPPORT SVCS - LIFE INS	100.84	76.03	32.63%		146.30	101.52	76.03	33.53%	76.03	0.00%
100-522160-156	PD; SUPPORT SVCS - LT DIS	237.03	276.59	-14.30%		234.15	249.57	319.94	-21.99%	336.14	5.06%
100-522160-159	PD; SUPPORT SVCS - OTHER PAY	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-522160-191	PD; SUPPORT SVCS - TRAINING	972.30	1,300.00	-25.21%		870.68	1,300.00	1,600.00	-18.75%	2,000.00	25.00%
100-522160-249	PD; SUPPORT SVCS - EQUIP REP	331.20	900.00	-63.20%		543.75	900.00	900.00	0.00%	900.00	0.00%
100-522160-291	PD; SUPPORT SVCS - CONTRACTED	764.96	800.00	-4.38%		549.92	800.00	800.00	0.00%	800.00	0.00%
100-522160-312	PD; SUPPORT SVCS - OP EXPENSES	2,615.54	2,500.00	4.62%		1,872.49	2,500.00	3,000.00	-16.67%	3,000.00	0.00%
100-522160-346	PD; SUPPORT SVCS - UNIFORMS	-	-	0.00%		-	-	500.00	0.00%	500.00	100.00%
100-522160-810	PD; SUPPORT SVCS - EQUIPMENT	271.59	500.00	-45.68%		-	500.00	500.00	0.00%	500.00	0.00%
100-522160-820	PD; SUPPORT SVCS - CAP EXPENSE	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-522160-825	PD; SUPPORT SVCS - CAP LEASE	1,802.45	3,000.00	-39.92%		1,357.40	3,000.00	3,000.00	0.00%	2,600.00	-13.33%
100-522160-852	PD; SUPPORT SVCS - TECHNOLOGY	999.00	1,500.00	-33.40%		1,000.00	1,500.00	1,500.00	0.00%	1,500.00	0.00%
	TOTAL POLICE CLERICAL/SUPPORT	119,570.49	130,205.87	-8.17%		106,892.44	112,550.44	151,902.39	-25.91%	167,540.07	10.29%

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
100-522170-111	CROSSING GUARDS; SALARY	24,017.96	27,303.79	-12.03%		17,672.17	26,004.00	28,122.88	-7.53%	29,690.71	5.57%
100-522170-151	CROSSING GUARDS; SOCIAL SEC	1,859.53	2,088.74	-10.97%		1,352.08	1,990.00	2,151.40	-7.50%	2,271.34	5.57%
100-522170-314	CROSSING GUARDS; OP SUPPLIES	1,952.28	2,000.00	-2.39%		886.45	1,500.00	2,000.00	-25.00%	2,000.00	0.00%
	TOTAL CROSSING GUARDS	27,829.77	31,392.53	-11.35%		19,910.70	29,494.00	32,274.28	-8.61%	33,962.05	5.23%
100-522200-111	FIRE; FIRE CALLS	72,157.33	47,453.70	52.06%		24,312.71	66,917.84	68,925.38	-2.91%	70,648.45	2.50%
100-522200-112	FIRE; TRAINING WAGES	71,179.40	67,880.00	4.86%		20,979.70	67,830.33	69,865.24	-2.91%	71,612.16	2.50%
100-522200-113	FIRE; ADMINISTRATION OFFICERS	50,463.59	47,169.88	6.98%		38,050.46	47,747.64	49,179.94	-2.91%	50,409.36	2.50%
100-522200-114	FIRE; PUBLIC EDUCATION	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-522200-123	FIRE; CLERICAL SUPPORT	6,481.77	9,098.54	-28.76%		6,632.86	9,512.68	9,371.48	1.51%	10,191.88	8.75%
100-522200-138	FIRE; INSPECTIONS	3,761.24	5,065.82	-25.75%		2,589.16	2,583.55	5,009.08	-48.42%	5,134.32	2.50%
100-522200-151	FIRE; SOCIAL SECURITY	14,068.52	12,179.64	15.51%		6,912.40	15,508.00	15,680.24	-1.10%	15,911.71	1.48%
100-522200-152	FIRE; RETIREMENT	449.15	627.80	-28.46%		460.92	673.73	651.32	3.44%	1,498.21	130.03%
100-522200-154	FIRE; HEALTH INS (FT)	2,602.60	3,904.26	-33.34%		4,386.66	3,903.90	6,316.93	-38.20%	6,855.91	8.53%
100-522200-155	FIRE; FT - LIFE INSURANCE	5.28	-	0.00%		6.09	7.92	-	0.00%	-	0.00%
100-522200-156	FIRE; LT DISABILITY	20.40	30.33	-32.74%		24.57	30.60	32.80	-6.71%	35.67	8.75%
100-522200-160	FIRE; LOSA CONTRIBUTION	-	14,500.00	-100.00%		13,681.50	14,500.00	14,500.00	0.00%	14,500.00	0.00%
100-522200-195	FIRE; CUSTODIAL SERVICE	2,446.93	3,361.75	-27.21%		65.21	2,543.00	2,619.29	-2.91%	-	-100.00%
100-522200-221	FIRE; UTILITIES	7,892.36	5,000.00	57.85%		5,801.71	7,950.00	8,000.00	-0.63%	8,000.00	0.00%
100-522200-224	FIRE; HEAT	3,181.64	5,000.00	-36.37%		2,899.32	4,092.00	4,500.00	-9.07%	4,500.00	0.00%
100-522200-225	FIRE; TELEPHONE/TV/INTERNET SV	5,282.91	7,000.00	-24.53%		4,327.68	6,563.62	6,000.00	9.39%	5,500.00	-8.33%
100-522200-230	FIRE; MEMBERSHIPS, DUES	2,996.22	3,200.00	-6.37%		3,329.42	3,329.42	4,000.00	-16.76%	3,500.00	-12.50%
100-522200-233	FIRE; PFL SVCS - LEGAL	4,070.40	2,500.00	62.82%		1,594.50	3,500.00	3,500.00	0.00%	3,500.00	0.00%
100-522200-249	FIRE; REPAIR & MAINTENANCE	50,752.84	40,000.00	26.88%		22,872.61	22,802.55	40,000.00	-42.99%	40,000.00	0.00%
100-522200-250	FIRE; EQUIP SAFETY INSPECTION	6,901.38	6,000.00	15.02%		5,903.00	5,000.00	6,000.00	-16.67%	6,000.00	0.00%
100-522200-312	FIRE; OFFICE SUPPLIES & EXPENS	2,115.05	1,750.00	20.86%		2,815.57	2,767.65	2,100.00	31.79%	3,000.00	42.86%
100-522200-315	FIRE; TRAINING & SEMINAR FEES	3,438.30	5,000.00	-31.23%		2,097.98	5,000.00	5,500.00	-9.09%	5,000.00	-9.09%
100-522200-332	FIRE; MILEAGE, MEALS, LODGING	4,562.01	4,500.00	1.38%		1,359.75	4,500.00	4,500.00	0.00%	4,500.00	0.00%
100-522200-340	FIRE; SOFTWARE SUPPORT	4,936.54	4,700.00	5.03%		5,111.91	4,700.00	4,700.00	0.00%	5,000.00	6.38%
100-522200-345	FIRE; VEHICLE FUEL	9,382.14	8,800.00	6.62%		6,000.96	7,911.02	8,800.00	-10.10%	8,800.00	0.00%
100-522200-346	FIRE; MILEAGE	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-522200-817	FIRE; BLDG REPAIR/MAINTENANCE	15,077.17	6,000.00	151.29%		11,629.37	26,500.00	7,500.00	253.33%	10,000.00	33.33%
100-522200-819	FIRE; PURCHASE FROM DONATIONS	-	-	100.00%		-	-	-	0.00%	-	0.00%
100-522200-820	FIRE; EQUIP REPLACEMENT	97,056.90	20,000.00	385.28%		28,158.55	27,553.08	23,500.00	17.25%	23,500.00	0.00%
100-522200-920	FIRE; 2% FUND ELIGIBLE EXP	21,885.09	21,400.00	2.27%		18,528.07	21,400.00	24,088.62	-11.16%	26,834.67	11.40%
	TOTAL FIRE DEPARTMENT	463,167.16	352,121.72	31.54%		240,532.64	385,328.53	394,840.32	-2.41%	404,432.33	2.43%

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
100-522410-111	EMD; SALARY	886.51	4,262.49	-79.20%		3,889.25	4,390.37	4,390.37	0.00%	8,780.73	100.00%
100-522410-151	EMD; SOCIAL SECURITY	67.80	326.08	-79.21%		297.52	335.86	335.86	0.00%	671.73	100.00%
100-522410-191	EMD; TRAINING	-	400.00	-100.00%		525.00	525.00	400.00	31.25%	500.00	25.00%
100-522410-221	EMD; SIREN ELECTRICITY	290.82	250.00	16.33%		202.67	250.00	250.00	0.00%	250.00	0.00%
100-522410-225	EMD; TELEPHONE CIRCUIT	390.46	450.00	-13.23%		202.28	450.00	450.00	0.00%	450.00	0.00%
100-522410-249	EMD; CONT SVCS/MAINTENANCE	2,435.60	5,000.00	-51.29%		360.00	500.00	5,000.00	-90.00%	5,000.00	0.00%
100-522410-291	EMD; CONTRACT SERVICES	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-522410-310	EMD; CONTRACTED HAZ MAT COSTS	1,000.00	1,000.00	0.00%		943.00	1,000.00	1,000.00	0.00%	1,000.00	0.00%
100-522410-312	EMD; SUPPLIES	1,844.66	1,500.00	22.98%		64.49	100.00	1,500.00	-93.33%	1,500.00	0.00%
100-522410-330	EMD; RIVER GAUGE	218.60	500.00	-56.28%		120.13	200.00	500.00	-60.00%	500.00	0.00%
100-522410-333	EMD; DUES	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-522410-348	EMD; EVENT EXPENDITURES	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-522410-349	EMD; OTHER EXPENSES	1,674.43	600.00	179.07%		2,008.77	1,984.33	1,800.00	10.24%	2,000.00	11.11%
100-522410-350	EMD; EXPENSES - COVID-19	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-522410-352	EMD; EQUIPMENT REPLACEMENT	-	1,000.00	-100.00%		-	-	1,000.00	-100.00%	1,000.00	0.00%
	TOTAL EMERGENCY MANAGEMENT	8,808.88	15,288.57	-42.38%		8,613.11	9,735.56	16,626.23	-41.44%	21,652.46	30.23%
100-522420-111	UDEY DAM; WAGES	3,715.94	3,510.63	5.85%		2,362.46	3,573.25	3,883.21	-7.98%	4,350.00	12.02%
100-522420-112	UDEY DAM; OVERTIME	135.41	80.60	0.00%		35.79	144.38	169.06	-14.60%	162.76	-3.73%
100-522420-151	UDEY DAM; SOCIAL SECURITY	288.94	268.56	7.59%		197.48	278.71	310.00	-10.09%	345.23	11.36%
100-522420-152	UDEY DAM; RETIREMENT	247.16	224.90	9.90%		158.22	244.85	281.63	-13.06%	324.92	15.37%
100-522420-154	UDEY DAM; HEALTH/DENTAL/VISION	764.70	1,036.34	-26.21%		443.25	802.33	1,027.99	-21.95%	1,082.22	5.28%
100-522420-155	UDEY DAM; LIFE INSURANCE	6.32	9.82	-35.64%		5.32	6.65	9.82	-32.30%	10.34	5.28%
100-522420-156	UDEY DAM; LT DISABILITY	8.43	10.52	-19.87%		9.46	8.47	12.62	-32.87%	16.60	31.51%
100-522420-221	UDEY DAM; UTILITIES	222.92	290.00	-23.13%		153.68	167.37	290.00	-42.29%	290.00	0.00%
100-522420-225	UDEY DAM; TELEPHONE	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-522420-249	UDEY DAM; REPAIR/MAINTENANCE	1,677.31	600.00	179.55%		6,594.25	2,000.00	7,000.00	-71.43%	3,000.00	-57.14%
	TOTAL UDEY DAM	7,067.13	6,031.37	17.17%		9,959.91	7,226.02	12,984.33	-44.35%	9,582.06	-26.20%
100-522430-291	EMS; CONTRACTED AMBULANCE SVCS	97,910.44	97,910.42	0.00%		72,799.04	97,910.42	97,065.38	0.87%	130,050.55	33.98%
100-522430-292	EMERGENCY SVCS; CONTINGENCY	-	-	0.00%		-	-	-	0.00%	-	0.00%
	TOTAL EMERGENCY MEDICAL SVCS	97,910.44	97,910.42	0.00%		72,799.04	97,910.42	97,065.38	0.87%	130,050.55	33.98%
100-522440-228	STREET LIGHTING	123,457.59	122,000.00	1.19%		82,671.81	117,711.00	122,000.00	-3.52%	125,000.00	2.46%
	TOTAL STREET LIGHTING	123,457.59	122,000.00	1.19%		82,671.81	117,711.00	122,000.00	-3.52%	125,000.00	2.46%

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)	2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
100-533100-111	GARAGE; WAGES	37,018.67	36,809.83	0.57%	23,624.79	35,563.57	40,586.74	-12.38%	39,111.25	-3.64%
100-533100-112	GARAGE; OVERTIME	1,351.09	806.00	0.00%	357.72	1,440.34	1,690.56	-14.80%	1,627.62	-3.72%
100-533100-151	GARAGE; SOCIAL SECURITY	2,856.17	2,877.61	-0.75%	1,882.74	2,747.03	3,234.21	-15.06%	3,116.52	-3.64%
100-533100-152	GARAGE; RETIREMENT	2,451.11	2,304.65	6.35%	1,582.39	2,424.35	2,938.27	-17.49%	3,618.74	23.16%
100-533100-154	GARAGE; HEALTH/DENTAL/VISION	7,399.44	10,363.38	-28.60%	4,431.84	7,725.68	10,279.91	-24.85%	9,820.64	-4.47%
100-533100-155	GARAGE; LIFE INSURANCE	63.06	107.19	-41.17%	53.45	66.16	107.19	-38.28%	100.78	-5.98%
100-533100-156	GARAGE; LT DISABILITY	83.33	110.90	-24.86%	94.52	83.69	132.37	-36.78%	150.61	13.78%
100-533100-249	GARAGE; VEHICLE REPAIRS/MAIN	35,679.05	40,000.00	-10.80%	8,328.26	35,000.00	40,000.00	-12.50%	35,000.00	-12.50%
100-533100-250	GARAGE; BUILDING REPAIRS/MAINT	7,952.43	7,500.00	6.03%	2,717.40	7,500.00	7,500.00	0.00%	7,500.00	0.00%
100-533100-251	GARAGE; EQUIP LEASE/RENTAL	7,403.41	5,500.00	34.61%	4,157.96	7,300.00	5,500.00	32.73%	5,500.00	0.00%
100-533100-312	GARAGE; SUPPLIES	5,930.32	5,500.00	7.82%	2,722.37	5,000.00	5,500.00	-9.09%	5,500.00	0.00%
100-533100-343	GARAGE; FLEET FUEL	25,828.39	30,000.00	-13.91%	16,022.41	23,295.00	30,000.00	-22.35%	30,000.00	0.00%
100-533100-810	GARAGE; CAPITAL EQUIPMENT	-	-	0.00%	-	-	-	0.00%	-	0.00%
100-533100-815	GARAGE; EQUIPMENT REPLACEMENT	16,801.29	20,000.00	-15.99%	-	20,000.00	20,000.00	0.00%	10,000.00	-50.00%
	TOTAL MUNICIPAL GARAGE	150,817.76	161,879.56	-6.83%	65,975.85	148,145.81	167,469.25	-11.54%	151,046.16	-9.81%
100-533200-111	PWKS ADMIN; MANAGER	-	35,625.00	-100.00%	39,111.72	50,000.00	-		27,210.11	100.00%
100-533200-112	PWKS ADMIN; OVERTIME	-	-	0.00%	-	-	-	0.00%	-	0.00%
100-533200-115	PWKS ADMIN; OFFICE ASSISTANT	50,987.35	42,484.00	20.02%	30,861.01	48,455.66	45,223.92	7.15%	21,957.44	-51.45%
100-533200-116	PWKS ADMIN; CREW LEADER	188.70	-	0.00%	-	-	-	0.00%	-	0.00%
100-533200-151	PWKS ADMIN; SOCIAL SECURITY	3,858.07	6,169.88	-37.47%	5,091.22	3,705.35	3,660.01	1.24%	3,761.32	2.77%
100-533200-152	PWKS ADMIN; RETIREMENT	3,585.12	5,389.52	-33.48%	4,928.38	3,407.88	3,143.06	8.43%	3,540.06	12.63%
100-533200-154	PWKS ADMIN; HEALTH/VISION/DENT	16,556.76	20,252.53	-18.25%	19,269.51	16,137.13	16,945.98	-4.77%	14,821.32	-12.54%
100-533200-155	PWKS ADMIN; LIFE INSURANCE	60.68	74.39	-18.43%	606.68	59.04	59.10	-0.10%	44.12	-25.35%
100-533200-156	PWKS ADMIN; LT DISABILITY	120.44	250.00	-51.82%	241.32	117.50	158.28	-25.76%	172.09	8.72%
100-533200-191	PWKS ADMIN; TRAINING	7,699.16	10,000.00	-23.01%	6,603.49	8,500.00	10,000.00	-15.00%	10,000.00	0.00%
100-533200-195	PWKS; CUSTODIAN	2,772.59	2,543.00	9.03%	97.80	3,205.34	2,619.29	22.37%	-	-100.00%
100-533200-210	PWKS ADM; PFL SVCS	2,357.41	2,800.00	-15.81%	1,026.00	2,800.00	2,800.00	0.00%	2,800.00	0.00%
100-533200-215	PWKS ADM; ENGINEERING	15,024.75	12,000.00	25.21%	500.00	12,000.00	12,000.00	0.00%	12,000.00	0.00%
100-533200-221	PWKS ADMIN; UTILITIES	7,549.23	8,700.00	-13.23%	5,744.20	8,251.83	8,700.00	-5.15%	8,700.00	0.00%
100-533200-224	PWKS ADMIN; HEAT	5,068.95	6,800.00	-25.46%	4,602.94	5,653.56	6,800.00	-16.86%	6,800.00	0.00%
100-533200-225	PWKS ADMIN; TELEPHONE	6,486.59	7,400.00	-12.34%	3,369.60	6,762.24	7,400.00	-8.62%	7,400.00	0.00%
100-533200-249	PWKS ADMIN; REPAIR/MAINTENANCE	176.52	1,300.00	-86.42%	85.96	1,000.00	1,300.00	-23.08%	1,000.00	-23.08%
100-533200-310	PWKS ADMIN; COMPUTER/WEB SUPP	5,459.74	3,500.00	55.99%	4,167.84	4,997.35	5,000.00	-0.05%	5,000.00	0.00%
100-533200-312	PWKS ADMIN; SUPPLIES	4,896.43	4,500.00	8.81%	2,119.11	4,500.00	4,000.00	12.50%	4,000.00	0.00%
100-533200-313	PWKS ADMIN; MAPS & PLATS	-	-	0.00%	-	-	-	0.00%	-	0.00%
100-533200-318	PWKS ADMIN; ADVERTISING	777.36	900.00	-13.63%	286.57	900.00	900.00	0.00%	900.00	0.00%
100-533200-332	PWKS ADMIN; DUES	269.40	600.00	-55.10%	439.00	200.00	600.00	-66.67%	600.00	0.00%
100-533200-333	PWKS; MILEAGE/MEALS/LODGING	874.63	750.00	16.62%	564.70	776.73	750.00	3.56%	750.00	0.00%
100-533200-810	PWKS ADMIN; EQUIP REPLACEMENT	779.27	2,000.00	-61.04%	489.61	2,000.00	1,500.00	33.33%	1,500.00	0.00%
	TOTAL PUBLIC WORKS ADMINISTRATION	135,549.15	174,038.32	-22.12%	130,206.66	183,429.62	133,559.64	37.34%	132,956.45	-0.45%

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
100-533500-111	STREETS; WAGES	55,851.11	55,214.75	1.15%		35,437.14	53,733.06	60,880.10	-11.74%	62,616.73	2.85%
100-533500-112	STREETS; OVERTIME	2,032.93	1,209.00	100.00%		536.53	2,168.06	2,535.83	-14.50%	2,441.43	-3.72%
100-533500-151	STREETS; SOC SECURITY	4,351.08	4,316.42	0.80%		3,007.70	4,200.85	4,851.32	-13.41%	4,976.95	2.59%
100-533500-152	STREETS; RETIREMENT	3,719.67	3,456.97	7.60%		2,373.44	3,687.88	4,407.41	-16.33%	4,684.19	6.28%
100-533500-154	STREETS; HEALTH/DENTAL/VISION	11,668.48	15,545.07	-24.94%		6,647.91	12,271.67	15,419.87	-20.42%	15,632.34	1.38%
100-533500-155	STREETS; LIFE INSURANCE	97.90	160.78	-39.11%		80.18	103.18	160.78	-35.83%	153.52	-4.52%
100-533500-156	STREETS; LT DISABILITY	127.36	166.35	-23.44%		141.72	128.38	198.55	-35.34%	239.74	20.74%
100-533500-299	STREETS: CONTRACTED SVCS	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-533500-312	STREETS; OPERATING SUPPLIES	13,727.20	12,800.00	7.24%		5,555.71	12,800.00	12,800.00	0.00%	12,800.00	0.00%
100-533500-315	STREETS; SIGNS	2,551.18	3,500.00	-27.11%		368.93	3,500.00	7,000.00	-50.00%	3,500.00	-50.00%
100-533500-341	STREETS: PAINTING/STRIPING	4,349.03	3,000.00	44.97%		100.00	3,000.00	9,000.00	-66.67%	4,500.00	-50.00%
100-533500-346	STREETS; UNIFORMS (FT & PPT)	3,443.21	3,500.00	-1.62%		2,090.00	3,500.00	4,500.00	-22.22%	4,500.00	0.00%
100-533500-349	STREETS; SIDEWALK REP/MAIN	3,470.01	1,000.00	100.00%		9.99	4,800.00	10,000.00	-52.00%	10,000.00	0.00%
100-533500-392	STREETS; TRAFFIC LIGHTS EXPENS	5,034.68	3,750.00	34.26%		8,432.23	2,500.00	3,750.00	-33.33%	3,750.00	0.00%
100-533500-810	STREETS; ROAD MAIN/IN-HOUSE	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-533500-833	STREETS; CONTRACTED MAINTENANC	77,990.92	90,000.00	-13.34%		78,436.10	90,000.00	90,000.00	0.00%	95,000.00	5.56%
100-533500-840	STREETS; CTY AID PROGRAM	18,985.45	19,600.00	-3.14%		9,775.50	9,775.50	9,775.50	0.00%	9,775.50	0.00%
	TOTAL STREETS	207,400.21	217,219.34	-4.52%		152,993.08	206,168.57	235,279.36	-12.37%	234,570.38	-0.30%
100-533600-111	SNOW & ICE; WAGES	68,537.99	59,680.73	14.84%		40,162.20	67,535.18	66,014.59	2.30%	69,561.23	5.37%
100-533600-112	SNOW & ICE; OVERTIME	2,297.08	1,370.20	100.00%		608.06	2,686.36	2,873.94	-6.53%	2,766.95	-3.72%
100-533600-113	SNOW & ICE; STANDBY PLOWING	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-533600-151	SNOW & ICE; SOCIAL SECURITY	4,878.25	4,891.94	-0.28%		3,264.96	5,371.95	5,498.16	-2.30%	5,533.11	0.64%
100-533600-152	SNOW & ICE; RETIREMENT	4,169.33	3,917.90	6.42%		2,689.91	5,055.95	4,995.06	1.22%	5,207.63	4.26%
100-533600-154	SNOW & ICE; HEALTH/VISION/DENT	12,604.06	17,617.74	-28.46%		7,534.40	16,889.48	17,475.85	-3.36%	17,396.16	-0.46%
100-533600-155	SNOW & ICE; LIFE INSURANCE	107.31	182.22	-41.11%		90.83	168.11	182.22	-7.74%	173.15	-4.98%
100-533600-156	SNOW & ICE; LONG TERM DIS	141.68	188.53	-24.85%		160.62	259.02	225.03	15.10%	266.79	18.56%
100-533600-235	SNOW & ICE; SAND/SALT PURCHASE	35,350.41	35,000.00	1.00%		18,392.65	36,000.00	35,000.00	2.86%	35,000.00	0.00%
100-533600-249	SNOW & ICE; EQUIP REPAIR/MAINT	13,989.00	8,500.00	64.58%		1,475.31	8,500.00	8,500.00	0.00%	8,500.00	0.00%
100-533600-312	SNOW & ICE; SUPPLIES	68.31	750.00	-90.89%		-	750.00	650.00	15.38%	650.00	0.00%
100-533600-535	SNOW & ICE; TRUCK RENTAL	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-533600-810	SNOW & ICE; EQUIPMENT RPLCMNT	-	-	0.00%		-	-	-	0.00%	-	0.00%
	TOTAL SNOW & ICE	142,143.42	132,099.26	7.60%		74,378.94	143,216.04	141,414.85	1.27%	145,055.02	2.57%
100-533900-111	BLDGS & GROUNDS; WAGES	55,738.77	55,214.75	0.95%		35,437.14	67,535.18	60,880.10	10.93%	62,616.73	2.85%
100-533900-112	BLDGS & GROUNDS; OVERTIME	2,030.74	1,209.00	100.00%		536.53	2,686.36	2,535.83	5.94%	2,441.43	-3.72%
100-533900-113	BLDGS & GROUNDS; SEASONAL	1,749.93	1,461.91	19.70%		1,565.36	1,417.28	1,424.19	-0.49%	1,459.80	2.50%
100-533900-151	BLDGS & GROUNDS; SOC SECURITY	4,468.17	4,428.25	0.90%		3,081.57	5,480.37	4,960.27	10.49%	5,088.62	2.59%
100-533900-152	BLDGS & GROUNDS; RETIREMENT	3,704.96	3,456.97	7.17%		2,373.44	5,055.95	4,407.41	14.71%	4,684.19	6.28%
100-533900-154	BLDGS GROUNDS; HEALTH/DENT/VIS	11,470.54	15,545.07	-26.21%		6,647.91	16,889.48	15,419.87	9.53%	15,632.34	1.38%
100-533900-155	BLDGS & GROUNDS; LIFE INS	96.74	160.78	-39.83%		80.18	168.11	160.78	4.56%	153.52	-4.52%
100-533900-156	BLDGS & GROUNDS; LT DISABILITY	126.53	166.35	-23.94%		141.72	259.02	198.55	30.46%	239.74	20.74%
100-533900-250	BLDGS & GROUNDS; R&M SUPPLIES	2,999.27	3,000.00	-0.02%		1,822.96	2,500.00	2,500.00	0.00%	2,500.00	0.00%
100-533900-313	BLDGS & GROUNDS; MISC SUPPLIES	-	-	0.00%		-	-	-	0.00%	-	0.00%
	TOTAL BUILDINGS & GROUNDS	82,385.65	84,643.08	-2.67%		51,686.81	101,991.75	92,487.00	10.28%	94,816.36	2.52%

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
100-544300-348	ANIMAL CONTROL; EXPENSES	1,500.00	1,500.00	0.00%		1,800.00	1,500.00	1,500.00	0.00%	1,800.00	20.00%
	TOTAL ANIMAL CONTROL	1,500.00	1,500.00	0.00%		1,800.00	1,500.00	1,500.00	0.00%	1,800.00	20.00%
100-555100-111	C CENTER; DIRECTOR SALARY	50,108.60	47,646.01	5.17%		41,350.81	49,383.63	54,631.20	-9.61%	55,996.93	2.50%
100-555100-112	C CENTER; PT STAFF	23,378.85	22,276.80	4.95%		15,496.12	20,588.64	22,945.10	-10.27%	9,799.45	-57.29%
100-555100-151	C CENTER; SOCIAL SECURITY	5,596.87	5,608.48	-0.21%		3,936.14	6,021.12	6,201.75	-2.91%	5,033.42	-18.84%
100-555100-152	C CENTER; RETIREMENT	3,510.19	3,287.57	6.77%		2,873.82	3,316.63	3,796.87	-12.65%	4,031.78	6.19%
100-555100-154	C CENTER; HEALTH/VISION/DENT	20,309.58	19,229.26	5.62%		16,015.79	19,828.80	20,962.26	-5.41%	22,530.63	7.48%
100-555100-155	C CENTER; LIFE INSURANCE	253.54	247.10	2.61%		216.21	247.08	247.10	-0.01%	247.10	0.00%
100-555100-156	C CENTER; LT DISABILITY	157.32	158.82	-0.94%		137.44	153.48	191.21	-19.73%	195.99	2.50%
100-555100-195	C CENTER; CUSTODIAL SVCS	3,218.72	3,390.66	-5.07%		97.81	3,390.66	3,492.38	-2.91%	-	-100.00%
100-555100-221	C CENTER; UTILITIES	4,711.72	4,000.00	17.79%		3,833.98	4,014.26	4,000.00	0.36%	5,000.00	25.00%
100-555100-224	C CENTER; HEATING	2,684.90	4,000.00	-32.88%		2,215.73	2,383.01	4,000.00	-40.42%	3,000.00	-25.00%
100-555100-225	C CENTER; TELEPHONE	231.99	200.00	16.00%		55.63	216.00	200.00	8.00%	200.00	0.00%
100-555100-249	C CENTER; REPAIRS/MAINT	5,655.08	5,000.00	13.10%		4,563.32	5,575.06	5,000.00	11.50%	5,000.00	0.00%
100-555100-310	C CENTER; WEB MEDIA	800.50	600.00	100.00%		680.40	750.00	600.00	25.00%	900.00	50.00%
100-555100-312	C CENTER; OPERATING/SUPPL EXP	2,638.92	4,000.00	-34.03%		1,779.42	4,000.00	4,000.00	0.00%	3,000.00	-25.00%
100-555100-318	C CENTER; MARKETING/ADVERT	968.82	1,000.00	-3.12%		790.83	1,344.00	1,000.00	34.40%	1,500.00	50.00%
100-555100-333	C CENTER; EDUCATION/TRAVEL	466.85	1,000.00	-53.32%		7.00	350.00	1,000.00	-65.00%	1,000.00	0.00%
100-555100-340	C CENTER; PROGRAMS	8,743.03	8,000.00	9.29%		4,942.46	6,000.00	8,000.00	-25.00%	8,000.00	0.00%
100-555100-344	C CENTER; DUES & SUBSCRIP	270.90	300.00	-9.70%		288.51	300.00	300.00	0.00%	500.00	66.67%
100-555100-800	C CENTER; DONATED FD PURCHAS	647.53	-	100.00%		-	825.00	-	100.00%	-	0.00%
100-555100-810	C CENTER; CAPITAL ITEMS	830.05	5,000.00	-83.40%		(100.69)	-	-	0.00%	-	0.00%
100-555100-815	C CENTER; COMP LIC/REPAIR	1,795.47	3,000.00	-40.15%		-	2,000.00	500.00	300.00%	500.00	0.00%
	TOTAL COMMUNITY CENTER	136,979.43	137,944.70	-0.70%		99,180.73	130,687.38	141,067.87	-7.36%	126,435.30	-10.37%

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
100-555200-111	RECREATION; DIRECTOR SALARY	56,790.73	54,282.21	4.62%		44,144.75	61,891.91	62,193.87	-0.49%	63,748.67	2.50%
100-555200-112	RECREATION; OVERTIME-ASSISTANT	591.96	-	0.00%		483.56	362.81	-	100.00%	-	0.00%
100-555200-113	RECREATION; PART-TIME STAFF	13,594.75	15,000.00	-9.37%		16,806.26	13,594.75	15,000.00	-9.37%	15,375.00	2.50%
100-555200-123	RECREATION; ASSISTANT	30,641.12	33,854.00	0.00%		25,105.81	31,133.13	31,284.99	-0.49%	32,067.12	2.50%
100-555200-151	RECREATION; SOCIAL SECURITY	7,108.94	7,889.92	-9.90%		5,884.23	8,258.35	8,298.63	-0.49%	8,506.10	2.50%
100-555200-152	RECREATION; RETIREMENT	6,139.98	5,736.40	7.04%		4,826.52	6,697.80	6,496.78	3.09%	6,898.74	6.19%
100-555200-154	RECREATION; HEALTH/VISION/DENT	33,781.54	36,847.26	-8.32%		26,219.80	34,477.92	36,705.94	-6.07%	39,557.37	7.77%
100-555200-155	RECREATION; LIFE INS	305.58	331.20	-7.74%		242.67	294.06	307.06	-4.23%	307.06	0.00%
100-555200-156	RECREATION; LT DISABILITY	266.29	277.12	-3.91%		238.00	241.68	280.48	-13.83%	287.49	2.50%
100-555200-195	RECREATION; CUSTODIAL SVCS	-	-	#DIV/0!		-	-	-	0.00%	-	0.00%
100-555200-210	RECREATION; PROF SVCS/EXPENSES	1,640.09	800.00	105.01%		641.00	1,000.00	1,000.00	0.00%	1,000.00	0.00%
100-555200-221	RECREATION; UTILITIES	4,653.82	4,400.00	5.77%		3,426.61	3,776.23	5,000.00	-24.48%	5,000.00	0.00%
100-555200-224	RECREATION; HEATING	-	-	#DIV/0!		-	-	-	0.00%	-	0.00%
100-555200-225	RECREATION; TELEPHONE	1,156.45	1,000.00	15.65%		669.66	1,015.12	1,000.00	1.51%	1,000.00	0.00%
100-555200-249	RECREATION; REPAIR/MAINTENANCE	96.20	800.00	-87.98%		49.79	800.00	800.00	0.00%	800.00	0.00%
100-555200-310	RECREATION; WEB MEDIA	800.49	650.00	100.00%		680.40	695.77	650.00	7.04%	700.00	7.69%
100-555200-312	RECREATION; OPERATING SUPP/EXP	4,933.31	3,200.00	54.17%		4,749.35	4,194.03	3,200.00	31.06%	5,000.00	56.25%
100-555200-313	RECREATION; ADULT ENRICH/SPORT	130.00	400.00	-67.50%		151.64	400.00	400.00	0.00%	400.00	0.00%
100-555200-314	RECREATION; YOUTH ENRICHMENT	3,815.62	5,500.00	-30.63%		3,297.85	5,500.00	5,500.00	0.00%	6,000.00	9.09%
100-555200-315	RECREATION; SOCCER PROGRAMS	7,932.89	8,500.00	-6.67%		5,435.30	8,500.00	8,500.00	0.00%	8,500.00	0.00%
100-555200-316	RECREATION; TRACK/CROSS CNTRY	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-555200-317	RECREATION; VOLLEYBALL	1,227.13	800.00	53.39%		910.00	630.00	800.00	-21.25%	900.00	12.50%
100-555200-318	RECREATION; BASKETBALL-BOYS	424.12	400.00	6.03%		330.00	424.12	400.00	6.03%	450.00	12.50%
100-555200-319	RECREATION; ADVERTISING/MKTG	1,764.07	700.00	152.01%		933.01	1,076.48	700.00	53.78%	700.00	0.00%
100-555200-320	RECREATION; TENNIS	208.27	100.00	108.27%		124.97	208.27	100.00	108.27%	100.00	0.00%
100-555200-321	RECREATION; CHEER SQUAD	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-555200-322	RECREATION; BASKETBALL-GIRLS	4,320.03	2,500.00	72.80%		1,364.71	2,500.00	2,500.00	0.00%	3,000.00	20.00%
100-555200-332	RECREATION; EDUC/TRAIN/MILEAGE	972.69	900.00	8.08%		1,850.36	1,200.00	1,200.00	0.00%	1,500.00	25.00%
100-555200-340	RECREATION; SOFTWARE SUPPORT	2,225.00	925.00	140.54%		2,225.00	2,225.00	2,225.00	0.00%	2,225.00	0.00%
100-555200-382	RECREATION; DUES/MEMBERSHIPS	237.21	600.00	-60.47%		709.41	600.00	600.00	0.00%	-	-100.00%
100-555200-383	RECREATION; SPCL EVENTS/TRIPS	14,143.55	9,000.00	57.15%		10,372.90	9,000.00	10,000.00	-10.00%	10,000.00	0.00%
100-555200-385	RECREATION; OTHER PROGRAM EXP	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-555200-800	RECREATION; DONATED FD PURCHAS	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-555200-805	RECREATION; CC PROCESS FEES	1,095.65	700.00	0.00%		915.14	943.06	900.00	4.78%	950.00	5.56%
100-555200-810	RECREATION; EQUIP REPLACEMENT	4,205.73	4,450.00	-5.49%		6,394.15	4,000.00	4,000.00	0.00%	4,000.00	0.00%
	TOTAL RECREATION	205,203.21	200,543.11	2.32%		169,182.85	205,640.49	210,042.75	-2.10%	218,972.55	4.25%

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
100-555400-111	PARKS; PUBLIC WORKS; WAGES	63,338.29	62,576.71	100.00%		40,162.10	64,946.14	68,997.45	-5.87%	69,561.23	0.82%
100-555400-112	PARKS; PUBLIC WORKS; OVERTIME	2,304.33	1,370.20	100.00%		608.05	2,686.36	2,873.94	-6.53%	2,766.95	-3.72%
100-555400-113	PARKS; SEASONAL; LABOR	15,398.90	12,864.85	19.70%		13,774.96	13,191.56	12,532.91	5.26%	12,846.25	2.50%
100-555400-118	PARKS; PUBLIC WORKS;moved -111	-	-	#DIV/0!		-	-	-	0.00%	-	0.00%
100-555400-151	PARKS; SOCIAL SECURITY	6,115.37	5,876.10	4.07%		4,479.37	6,326.06	6,456.93	-2.03%	6,515.84	0.91%
100-555400-152	PARKS; RETIREMENT	4,220.77	3,917.90	7.73%		2,689.74	5,388.90	4,995.06	7.88%	5,550.56	11.12%
100-555400-154	PARKS; HEALTH/VISION/DENTAL	13,296.72	17,617.74	-24.53%		7,534.36	15,446.56	17,475.85	-11.61%	17,396.16	-0.46%
100-555400-155	PARKS; LIFE INSURANCE	111.42	182.22	-38.85%		90.83	117.49	182.22	-35.52%	173.15	-4.98%
100-555400-156	PARKS; LT DISABILITY	144.56	188.53	-23.32%		160.60	145.75	225.03	-35.23%	266.79	18.56%
100-555400-221	PARKS; UTILITIES	19,227.94	13,500.00	42.43%		16,343.58	19,573.00	20,000.00	-2.14%	20,000.00	0.00%
100-555400-224	PARKS; HEATING	1,308.52	1,800.00	-27.30%		1,181.06	1,466.11	1,800.00	-18.55%	1,800.00	0.00%
100-555400-225	PARKS; TELEPHONE	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-555400-249	PARKS; REPAIR & MAINTENANCE	18,483.01	13,500.00	36.91%		7,599.70	15,100.00	13,500.00	11.85%	13,500.00	0.00%
100-555400-250	PARKS; EQUIPMENT REPAIR/MAINT	3,757.22	3,800.00	-1.13%		8,744.48	3,800.00	9,800.00	-61.22%	4,000.00	-59.18%
100-555400-251	PARKS; PAVILION EXPENSES	26,905.10	21,600.00	24.56%		30,091.61	25,600.00	45,000.00	-43.11%	32,500.00	-27.78%
100-555400-260	PARKS; PLAYGROUND EXPENSES	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-555400-310	PARKS; PLAYGROUNDS - EXPENSES	3,740.48	5,000.00	-25.19%		5,726.35	3,296.80	5,000.00	-34.06%	5,000.00	0.00%
100-555400-312	PARKS; SUPPLIES	5,496.14	5,500.00	-0.07%		3,662.53	5,500.00	5,500.00	0.00%	5,500.00	0.00%
100-555400-314	PARKS; DEER OPERATING EXPENSES	1,200.25	1,400.00	-14.27%		729.50	1,273.00	1,400.00	-9.07%	4,025.00	187.50%
100-555400-343	PARKS; VEHICLE/MOWER FUEL	2,676.94	4,000.00	-33.08%		922.67	3,800.00	4,000.00	-5.00%	4,000.00	0.00%
100-555400-346	PARKS; UNIFORMS	1,986.14	2,000.00	-0.69%		708.00	2,000.00	2,000.00	0.00%	2,000.00	0.00%
100-555400-347	PARKS; PLANTINGS	19.31	250.00	-92.28%		29.99	250.00	250.00	0.00%	250.00	0.00%
100-555400-805	PARKS; CC PROCESS FEES	75.91	50.00	100.00%		228.58	270.00	300.00	-10.00%	300.00	0.00%
100-555400-810	PARKS; CAPITAL EQUIPMENT	8,848.97	10,000.00	-11.51%		6,857.74	10,000.00	10,000.00	0.00%	10,000.00	0.00%
100-555400-811	PARKS; DONATED CAP EQUIPMENT	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-555400-818	PARKS; SPECIAL EVENTS	717.90	750.00	-4.28%		-	750.00	750.00	0.00%	750.00	0.00%
100-555400-819	PARKS; TREE TRIMMING	2,415.00	3,500.00	-31.00%		-	3,500.00	3,500.00	0.00%	3,500.00	0.00%
	TOTAL PARKS	201,789.19	191,244.25	5.51%		152,325.80	204,427.73	236,539.39	-13.58%	222,201.94	-6.06%
100-555410-111	ATHLETIC FIELDS; PWKS WAGES	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-555410-112	ATHLETIC FIELDS; PWKS OVERTIME	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-555410-113	ATHLETIC FIELDS; SEASONAL STAFF	17,848.71	14,911.53	19.70%		15,966.40	15,290.16	14,526.78	5.25%	14,889.97	2.50%
100-555410-151	ATHLETIC FIELDS; SOCIAL SECRTY	1,365.26	1,140.73	19.68%		1,221.41	1,169.54	1,111.30	5.24%	1,139.08	2.50%
100-555410-221	ATHLETIC FIELDS; UTILITIES	2,940.91	1,500.00	96.06%		2,045.48	1,542.27	1,500.00	2.82%	1,800.00	20.00%
100-555410-249	ATHLETIC FIELDS; SETUP & MAINT	93.25	5,000.00	-98.14%		527.18	93.25	5,000.00	-98.14%	5,000.00	0.00%
100-555410-810	ATHLETIC FIELDS; CAP EXPENSES	-	-	0.00%		-	-	-	0.00%	-	0.00%
	TOTAL ATHLETIC FIELDS	22,248.13	22,552.26	-1.35%		19,760.47	18,095.22	22,138.08	-18.26%	22,829.05	3.12%

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
100-555510-111	FORESTRY; WAGES	56,188.15	55,214.75	1.76%		35,437.14	51,456.56	56,821.43	-9.44%	53,000.26	-6.72%
100-555510-112	FORESTRY; OVERTIME	2,039.49	1,209.00	100.00%		536.53	2,212.30	2,366.78	-6.53%	2,278.67	-3.72%
100-555510-151	FORESTRY; SOCIAL SECURITY	4,401.60	4,316.42	1.97%		3,145.40	4,105.67	4,527.90	-9.33%	4,228.84	-6.60%
100-555510-152	FORESTRY; RETIREMENT	3,763.82	3,456.97	8.88%		2,373.44	3,740.86	4,113.58	-9.06%	3,980.08	-3.25%
100-555510-154	FORESTRY; HEALTH/VISION/DENTAL	12,262.39	15,545.07	-21.12%		6,647.91	12,959.50	14,391.88	-9.95%	13,348.28	-7.25%
100-555510-155	FORESTRY; LIFE INSURANCE	101.44	160.78	-36.91%		80.18	135.98	150.06	-9.38%	140.06	-6.67%
100-555510-156	FORESTRY; LT DISABILITY	129.84	166.35	-21.95%		141.72	198.74	185.32	7.24%	204.71	10.46%
100-555510-249	FORESTRY; EQUIP REPAIR/REPLACE	2,755.22	3,000.00	-8.16%		1,459.80	3,000.00	3,000.00	0.00%	3,000.00	0.00%
100-555510-252	FORESTRY; TREE PURCHASE-OTHER	2,038.32	5,000.00	-59.23%		307.59	2,000.00	5,000.00	-60.00%	5,000.00	0.00%
100-555510-279	FORESTRY; GRANTS	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-555510-299	FORESTRY; CONTRACT TRIMMING	26,503.43	30,000.00	-11.66%		36,800.72	30,000.00	30,000.00	0.00%	35,000.00	16.67%
100-555510-310	FORESTRY; HONOR TREE PURCHASES	136.23	1,500.00	-90.92%		67.49	1,000.00	750.00	33.33%	750.00	0.00%
100-555510-312	FORESTRY; SUPPLIES	3,845.53	4,000.00	-3.86%		2,347.61	4,000.00	4,000.00	0.00%	4,000.00	0.00%
100-555510-810	FORESTRY; TREE PURCHASES	-	-	#DIV/0!		-	-	-	0.00%	-	0.00%
	TOTAL FORESTRY	114,165.46	123,569.34	-7.61%		89,345.53	114,809.61	125,306.95	-8.38%	124,930.89	-0.30%
100-555520-111	WEED CONTROL; WAGES	18,354.91	18,404.92	-0.27%		11,812.41	21,116.49	20,293.37	4.06%	21,749.99	7.18%
100-555520-112	WEED CONTROL; OVERTIME	672.57	403.00	0.00%		178.83	790.11	845.28	-6.53%	813.81	-3.72%
100-555520-151	WEED CONTROL; SOCIAL SECURITY	1,411.14	1,438.81	-1.92%		895.44	1,675.85	1,617.11	3.63%	1,726.13	6.74%
100-555520-152	WEED CONTROL; RETIREMENT	1,205.60	1,152.32	4.62%		791.02	1,577.28	1,469.14	7.36%	1,624.59	10.58%
100-555520-154	WEED CONTROL; HEALTH/VIS/DENT	3,427.70	5,181.69	-33.85%		2,216.20	5,253.48	5,139.96	2.21%	5,411.09	5.27%
100-555520-155	WEED CONTROL; LIFE INSURANCE	29.91	53.59	-44.19%		26.76	50.19	53.59	-6.35%	51.69	-3.54%
100-555520-156	WEED CONTROL; LT DISABILITY	40.50	55.45	-26.96%		47.21	80.57	66.18	21.74%	82.98	25.39%
100-555520-312	WEED CONTROL; SUPPLIES	1,041.68	2,500.00	-58.33%		1,750.00	2,500.00	2,500.00	0.00%	2,500.00	0.00%
100-555520-550	WEED CONTROL; PRIV PROPERTY	375.00	1,500.00	-75.00%		-	1,500.00	1,500.00	0.00%	1,500.00	0.00%
100-555520-599	WEED CONTROL; CITY PROPERTY	-	1,000.00	-100.00%		-	1,000.00	3,500.00	-71.43%	1,500.00	-57.14%
	TOTAL WEED CONTROL	26,559.01	31,689.78	-16.19%		17,717.87	35,543.96	36,984.63	-3.90%	36,960.28	-0.07%
100-577120-111	STORM SEWERS; WAGES	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-577120-151	STORM SEWERS; SOCIAL SECURITY	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-577120-152	STORM SEWERS; RETIREMENT	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-577120-154	STORM SEWERS; HEALTH/VIS/DENTA	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-577120-155	STORM SEWERS; LIFE INS	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-577120-156	STORM SEWERS; LT DISABILITY	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-577120-249	STORM SEWERS; REPAIR/MAINTEN	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-577120-312	STORM SEWERS; SUPPLIES	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-577120-817	STORM SEWERS; PROJECTS	-	-	0.00%		-	-	-	0.00%	-	0.00%
	TOTAL STORM SEWER	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-577130-833	RECYCLING; DISPOSAL/OP EXPENSE	-	-	0.00%		-	-	-	0.00%	-	0.00%
	TOTAL RECYCLING	-	-	0.00%		-	-	-	0.00%	-	0.00%

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
100-578000-210	ENGINEERING; PLANNING & OTHER	43,718.90	6,000.00	628.65%		49,911.25	28,000.00	25,000.00	12.00%	40,000.00	60.00%
100-578000-211	ENGINEERING; OTHER NON-INFRAST	21,513.00	20,000.00	7.57%		14,252.00	17,000.00	15,000.00	13.33%	20,000.00	33.33%
100-578000-212	ENGINEERING; GIS SERVICES PROV	14,901.37	9,000.00	65.57%		25,789.26	9,000.00	9,000.00	0.00%	26,000.00	188.89%
100-578000-249	ENGINEERING; OPERATING EXPENSE	-	-	0.00%		-	-	-	0.00%	-	0.00%
	TOTAL ENGINEERING	80,133.27	35,000.00	128.95%		89,952.51	54,000.00	49,000.00	10.20%	86,000.00	75.51%
100-581200-605	TRANSFER; CAP PROJECTS	206,000.00	206,000.00	0.00%		-	-	-	0.00%	-	-100.00%
100-581205-600	TRANSFER TO CDA FUND 205	40,000.00	40,000.00	0.00%		40,000.00	40,000.00	41,400.00	-3.38%	46,124.44	11.41%
100-581206-600	TRANSFER TO CEMETERY FUND 235	-	-	0.00%		-	-	-	0.00%	-	0.00%
100-581207-000	TRANSFER OUT - OTHER FUNDS	8,730.10	1,500.00	482.01%		4,500.00	3,000.00	3,000.00	0.00%	1,500.00	-50.00%
100-581300-000	TRANSFERS; MISCELLANEOUS	-	-	0.00%		-	-	-	0.00%	-	0.00%
	TOTAL TRANSFERS OUT	254,730.10	247,500.00	2.92%		44,500.00	43,000.00	44,400.00	-3.15%	47,624.44	7.26%
	TOTAL GENERAL FUND EXPENDITURES	4,815,981.14	5,376,346.22	-10.42%		3,369,242.35	4,531,903.17	5,605,829.84	-19.16%	5,773,865.27	3.00%
GENERAL FUND REVENUES OVER EXPENDITURES		(215,265.28)	-	100.00%		420,610.72	310,062.05	(235,000.00)	100.00%	0.00	0.00%

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)	2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
COMMUNITY DEVELOPMENT AUTHORITY										
	REVENUES									
205-421000-000	CDA; CONTRIBUTION FROM CITY	40,000.00	40,000.00	0.00%	40,000.00	40,000.00	41,400.00	-3.38%	46,124.44	11.41%
205-421000-100	CDA; CONTRIBUTION FROM SEWER	-	-	0.00%	-	-	-	0.00%	-	0.00%
205-421000-200	CDA; CONTRIBUTION FROM W&L	-	-	0.00%	-	-	-	0.00%	-	0.00%
205-421000-300	CDA; CONTR FROM CABLE FD	-	-	0.00%	-	-	-	0.00%	-	0.00%
205-421000-400	CDA; CONTR FROM ROOM TAX FD	14,873.58	16,500.00	-9.86%	306.50	14,142.86	13,500.00	4.76%	14,142.86	4.76%
205-421000-500	CDA; PYMT FROM ADAMS ADVERTIS	-	-	0.00%	-	-	-	0.00%	-	0.00%
205-421240-000	CDA; TIF #4 CONTRIBUTION	8,500.00	8,500.00	0.00%	8,500.00	8,500.00	8,500.00	0.00%	8,500.00	0.00%
205-421245-000	CDA; TIF #5 CONTRIBUTION	8,500.00	8,500.00	0.00%	8,500.00	8,500.00	8,500.00	0.00%	8,500.00	0.00%
205-421246-000	CDA; TIF #6 CONTRIBUTION	8,500.00	8,500.00	0.00%	8,500.00	8,500.00	8,500.00	0.00%	8,500.00	0.00%
205-421247-000	CDA; TIF #7 CONTRIBUTION	-	-	0.00%	-	-	-	0.00%	8,500.00	0.00%
205-454520-000	CDA; ADMINISTRATIVE FEES	-	-	0.00%	-	-	-	0.00%	-	0.00%
205-454550-000	CDA; CONTRACTED SERVICE FEES	-	-	0.00%	-	-	-	0.00%	-	0.00%
205-454560-000	CDA; MKTG & ANNUAL BUS DINNER	-	-	0.00%	-	-	-	0.00%	-	0.00%
205-484810-000	CDA; MISC. INCOME/REVENUES	332.69	200.00	100.00%	368.10	631.03	200.00	215.51%	200.00	0.00%
205-484815-000	CDA; DONATED - WPPI-DT FACADE	-	-	0.00%	-	-	-	0.00%	-	0.00%
205-484816-000	CDA; DONATED BUS INTERN PRGM	-	-	0.00%	-	-	-	0.00%	-	0.00%
205-484820-000	CDA; INTEREST ON INVESTMENTS	3,305.93	2,780.00	18.92%	1,892.21	3,100.00	3,100.00	0.00%	3,100.00	0.00%
205-484860-000	CDA; RENT OF PROPERTY	-	-	0.00%	-	-	-	0.00%	-	0.00%
205-484870-000	CDA; SALE OF PROPERTY	-	-	0.00%	-	-	-	0.00%	-	0.00%
205-492100-000	CDA; TSF FROM GENERAL FUND	-	-	0.00%	-	-	-	0.00%	-	0.00%
205-492200-000	CDA; TSF FROM SURPLUS FDS	-	-	0.00%	-	-	-	0.00%	-	0.00%
205-494950-000	CDA; INVESTMENT FUNDS	-	-	0.00%	-	-	-	0.00%	-	0.00%
	TOTAL CDA REVENUES	84,012.20	84,980.00	-1.14%	68,066.81	83,373.88	83,700.00	-0.39%	97,567.30	16.57%

CITY OF COLUMBUS
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Draft 2026 Budget As of 10/16/25		12/31/2024	12/31/2024	2024 Actual		12/31/2025	12/31/2025	2025 Projected	12/31/2026	2024 to 2025
Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)	2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
	EXPENDITURES									
205-511920-348	CDA; BAD DEBT EXPENSE	-	-	0.00%	-	-	-	0.00%	-	0.00%
205-560000-111	CDA; DIRECTOR	25,608.00	24,444.00	4.76%	19,685.34	25,881.29	26,007.53	-0.49%	26,657.73	2.50%
205-560000-113	CDA; PART-TIME STAFF	-	-	0.00%	-	-	-	0.00%	-	0.00%
205-560000-151	CDA; SOCIAL SECURITY	1,706.21	1,869.97	-8.76%	1,438.71	1,979.92	1,989.58	-0.49%	2,039.32	2.50%
205-560000-152	CDA; RETIREMENT	1,581.04	1,686.64	-6.26%	1,368.12	1,863.45	1,807.52	3.09%	1,919.36	6.19%
205-560000-154	CDA; HEALTH,DENTAL,VISION INS	2,852.66	7,131.56	-60.00%	3,651.35	5,132.19	4,886.01	5.04%	5,286.15	8.19%
205-560000-155	CDA; LIFE INSURANCE	74.55	21.65	244.34%	72.17	86.60	21.65	300.02%	21.65	0.00%
205-560000-156	CDA; LONG TERM DISABILITY	62.70	61.08	2.65%	68.21	90.58	91.03	-0.49%	93.30	2.50%
205-561000-219	CDA; PROFESSIONAL FEES	1,712.80	2,200.00	-22.15%	840.00	2,000.00	2,200.00	-9.09%	20,000.00	809.09%
205-561000-250	CDA; OFFICE EQUIPMENT	-	-	0.00%	-	-	-	0.00%	-	0.00%
205-561000-291	CDA; BUSINESS INTERNSHIP PRGRM	-	-	0.00%	-	-	-	0.00%	-	0.00%
205-561000-311	CDA; POSTAGE	18.22	50.00	-63.56%	143.05	20.00	200.00	-90.00%	100.00	-50.00%
205-561000-312	CDA; OP SUPPLIES & EXPENSES	103.41	250.00	-58.64%	5.43	150.00	250.00	-40.00%	200.00	-20.00%
205-561000-318	CDA; MARKETING & ADVERTISING	-	7,500.00	-100.00%	-	600.00	7,500.00	-92.00%	2,500.00	-66.67%
205-561000-319	CDA; FACADE IMPROVEMENT PRGM	25,000.00	32,500.00	-23.08%	6,729.30	32,500.00	32,500.00	0.00%	32,500.00	0.00%
205-561000-320	CDA; BUSINESS DEV & MARKETING	-	-	0.00%	-	-	-	0.00%	-	0.00%
205-561000-321	CDA; BUSINESS APPRECIATION	-	2,500.00	-100.00%	-	-	-	#DIV/0!	-	#DIV/0!
205-561000-332	CDA; MILEAGE & EXPENSES	820.11	750.00	9.35%	604.88	750.00	1,500.00	-50.00%	1,500.00	0.00%
205-561000-333	CDA; EDUCATION/TRAINING	1,130.90	2,000.00	-43.46%	1,181.88	1,000.00	2,000.00	-50.00%	2,000.00	0.00%
205-561000-334	CDA; MEMBERSHIP DUES	80.00	-	0.00%	155.00	200.00	700.00	0.00%	600.00	100.00%
205-561000-340	CDA; PROPERTY ACQUISITION FUND	-	-	#DIV/0!	-	-	-	0.00%	-	0.00%
205-561000-345	CDA; NEWSLETTER	-	-	0.00%	-	-	-	0.00%	-	0.00%
205-561000-346	CDA; WEBSITE SUPPORT/DESIGN	3,542.29	2,000.00	77.11%	2,558.80	3,500.00	2,000.00	75.00%	2,000.00	0.00%
205-561000-348	CDA; CONTINGENCY	-	-	0.00%	-	-	-	0.00%	-	0.00%
205-561000-351	CDA; ENERGY INDEP GRANT EXP	-	-	0.00%	-	-	-	0.00%	-	0.00%
	TOTAL CDA EXPENDITURES	64,292.89	84,964.90	-24.33%	38,502.24	75,754.04	83,653.32	-9.44%	97,417.51	16.45%
	CDA REVENUES OVER EXPENDITURES	19,719.31	15.10	-100.00%	29,564.57	7,619.85	46.68	16223.58%	149.79	220.88%
Budget approved by CDA _____										
		Beginning Fund Balance (1/1/2025)			\$94,720.86					
		Projected Ending Fund Balance (12/31/2025)			\$102,340.71					

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)	2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
LIBRARY FUND										
	REVENUES									
210-414110-000	LIBRARY; TAX SUBSIDY FROM CITY	295,000.00	295,000.00	0.00%	300,000.00	295,000.00	300,000.00	-1.67%	304,093.37	1.36%
210-474715-000	LIBRARY; COUNTY FUNDS	147,340.06	146,831.42	0.35%	157,659.92	147,340.06	161,659.50	-8.86%	166,084.94	2.74%
210-474716-000	LIBRARY; SCLS FUNDS	450.00	500.00	-10.00%	-	500.00	500.00	0.00%	500.00	0.00%
210-474717-000	LIBRARY; FINES & FEES	605.48	900.00	-32.72%	528.42	900.00	900.00	0.00%	800.00	-11.11%
210-474718-000	LIBRARY; FAX & COPIES	5,174.63	4,200.00	23.21%	4,389.71	5,000.00	4,200.00	19.05%	4,500.00	7.14%
210-484810-000	LIBRARY; DONATIONS	3,589.55	1,000.00	100.00%	5,430.53	3,500.00	1,000.00	250.00%	2,000.00	100.00%
210-484811-000	LIBRARY; GRANT REVENUES	18,968.29	-	100.00%	5,000.00	14,968.29	-	100.00%	-	0.00%
210-484812-000	LIBRARY; INSURANCE RECOVERIES	-	-	0.00%	-	-	-	0.00%	-	0.00%
210-484820-000	LIBRARY; INTEREST INCOME	3,238.52	1,000.00	223.85%	1,138.67	2,500.00	1,000.00	150.00%	1,000.00	0.00%
210-484860-000	LIBRARY; RENTAL INCOME-ANNEX	4,515.00	4,500.00	0.33%	3,430.00	4,500.00	5,760.00	-21.88%	5,760.00	0.00%
210-485100-000	LIBRARY; ARTISTS COLLABORATIVE	-	-	0.00%	-	-	-	0.00%	-	0.00%
210-494950-000	TRANSFER FROM SURPLUS FUNDS	-	9,801.68	0.00%	-	-	17,089.81	-100.00%	24,000.00	40.43%
210-494960-000	TRANSFER FROM OTHER FUNDS	-	-	0.00%	-	-	-	0.00%	-	0.00%
210-494970-000	OTHER FINANCING; SCLS FNDTION	-	-	0.00%	-	-	-	0.00%	-	0.00%
210-494980-000	OTHER SOURCES; PLA REIMBURSED	-	-	0.00%	-	-	-	0.00%	-	0.00%
	TOTAL LIBRARY REVENUES	478,881.53	463,733.10	3.27%	477,577.25	474,208.35	492,109.31	-3.64%	508,738.31	3.38%
	EXPENDITURES									
210-511570-210	LIBRARY; AUDIT/ACCOUNT SVCS	-	-	0.00%	-	-	1,500.00	0.00%	-	100.00%
210-511920-348	LIBRARY; BAD DEBT EXPENSE	-	-	0.00%	-	-	-	0.00%	-	0.00%
210-555000-111	LIBRARIAN SALARY	71,636.18	64,050.17	11.84%	57,914.37	67,336.36	72,820.18	-7.53%	74,640.59	2.50%
210-555000-112	LIBRARY; YOUTH SERV DIRECTOR	49,301.61	49,729.68	-0.86%	38,770.08	47,725.94	51,221.66	-6.82%	52,502.11	2.50%
210-555000-113	LIBRARY; PART-TIME	139,383.11	143,930.66	-3.16%	117,011.24	130,778.64	155,337.45	-15.81%	159,487.34	2.67%
210-555000-126	LIBRARY; ASSISTANT SALARY	-	-	0.00%	-	-	-	0.00%	-	0.00%
210-555000-127	LIBRARY; PAGES	-	-	0.00%	-	-	-	0.00%	-	0.00%
210-555000-151	LIBRARY; SOCIAL SECURITY	20,289.52	20,275.26	0.07%	16,072.54	19,524.62	21,917.63	-10.92%	22,534.41	2.81%
210-555000-152	LIBRARY; RETIREMENT	14,508.76	14,395.95	0.78%	11,716.43	13,991.24	16,327.21	-14.31%	17,337.37	6.19%
210-555000-154	LIBRARY; INSURANCE BENEFIT	40,118.79	37,657.25	6.54%	23,464.53	38,657.00	41,924.52	-7.79%	45,061.26	7.48%
210-555000-155	LIBRARY; LIFE INSURANCE	122.24	130.32	-6.20%	116.73	117.24	116.78	0.39%	116.78	0.00%
210-555000-156	LIBRARY; LT DISABILITY	383.02	379.27	0.99%	322.17	373.68	434.15	-13.93%	445.00	2.50%
210-555000-159	LIBRARY; LONGEVITY	-	-	0.00%	-	-	-	0.00%	-	0.00%
210-555000-195	LIBRARY; CUSTODIAN	7,183.43	7,325.54	-1.94%	5,865.78	6,877.46	7,125.73	-3.48%	7,937.44	11.39%
210-555000-210	LIBRARY; LEGAL SERVICES	-	250.00	-100.00%	-	-	250.00	-100.00%	250.00	0.00%
210-555000-219	LIBRARY; PROFESSIONAL FEES	603.08	250.00	141.23%	389.00	350.00	350.00	0.00%	500.00	42.86%
210-555000-220	LIBRARY; BANK FEES	173.26	125.00	38.61%	109.10	204.22	125.00	63.38%	250.00	100.00%
210-555000-221	LIBRARY; ELECTRIC/WATER/SEWER	5,671.63	5,500.00	3.12%	3,980.31	5,170.70	5,500.00	-5.99%	5,700.00	3.64%
210-555000-224	LIBRARY; HEAT	1,446.06	2,000.00	-27.70%	1,267.72	2,173.13	2,000.00	8.66%	2,000.00	0.00%
210-555000-225	LIBRARY; TELEPHONE & DATA	1,379.41	1,650.00	-16.40%	701.69	1,589.76	1,650.00	-3.65%	1,500.00	-9.09%
210-555000-226	LIBRARY; SAFETY TRAINING	-	-	0.00%	-	-	-	0.00%	-	0.00%
210-555000-249	LIBRARY; REPAIR & MAINTENANCE	2,723.96	6,000.00	-54.60%	27,230.95	6,000.00	6,000.00	0.00%	10,000.00	66.67%
210-555000-250	LIBRARY; ELEVATOR SERV/REPAIR	2,309.68	2,500.00	-7.61%	-	2,500.00	2,500.00	0.00%	-	-100.00%
210-555000-310	LIBRARY; WEB MEDIA	813.16	600.00	100.00%	853.83	813.16	800.00	1.65%	850.00	6.25%
210-555000-311	LIBRARY; POSTAGE	507.51	600.00	-15.42%	265.83	600.00	600.00	0.00%	-	-100.00%
210-555000-312	LIBRARY; SUPPLIES/OPERATNG EXP	13,513.06	9,500.00	42.24%	11,040.23	9,500.00	9,500.00	0.00%	15,000.00	57.89%
210-555000-313	LIBRARY; PRINTING	-	150.00	-100.00%	-	150.00	150.00	0.00%	-	-100.00%
210-555000-314	LIBRARY; EQUIPMENT	3,381.66	3,500.00	-3.38%	2,847.23	3,500.00	3,500.00	0.00%	3,500.00	0.00%
210-555000-315	LIBRARY; DELIVERY	6,291.00	6,291.00	0.00%	6,126.00	6,291.00	6,126.00	2.69%	6,000.00	-2.06%
210-555000-316	LIBRARY; FURNITURE & FIXTURES	3,067.44	2,500.00	22.70%	972.03	3,067.44	3,000.00	2.25%	3,000.00	0.00%
210-555000-330	LIBRARY; SAFETY TRAINING	-	500.00	-100.00%	150.98	100.00	500.00	-80.00%	-	-100.00%

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
210-555000-331	LIBRARY; COPIER	3,287.01	2,500.00	31.48%		2,755.96	2,569.82	2,500.00	2.79%	-	-100.00%
210-555000-333	LIBRARY; EDUCATION & TRAVEL	883.56	1,000.00	-11.64%		827.34	1,000.00	1,000.00	0.00%	2,000.00	100.00%
210-555000-371	LIBRARY; ADULT AUDIO VISUAL	1,495.47	3,500.00	-57.27%		1,582.91	1,277.36	3,000.00	-57.42%	2,500.00	-16.67%
210-555000-372	LIBRARY; YOUTH AUDIO VISUAL	431.00	600.00	-28.17%		434.34	570.42	600.00	-4.93%	500.00	-16.67%
210-555000-373	LIBRARY; YOUTH BOOKS	6,581.14	9,000.00	-26.88%		4,546.61	6,448.24	8,000.00	-19.40%	8,000.00	0.00%
210-555000-374	LIBRARY; PERIODICALS	1,811.76	3,000.00	-39.61%		1,755.42	3,000.00	2,000.00	50.00%	2,000.00	0.00%
210-555000-375	LIBRARY; REFERENCE MATERIALS	28.96	350.00	-91.73%		-	100.00	350.00	-71.43%	-	-100.00%
210-555000-376	LIBRARY; SOFTWARE/DATABASES	1,591.15	1,750.00	-9.08%		1,324.22	2,857.06	1,750.00	63.26%	1,750.00	0.00%
210-555000-377	LIBRARY; ADULT BOOKS	10,787.43	12,500.00	-13.70%		6,579.58	11,130.88	12,000.00	-7.24%	12,000.00	0.00%
210-555000-378	LIBRARY; TEEN BOOKS	1,259.47	1,800.00	-30.03%		658.11	1,451.10	1,800.00	-19.38%	1,500.00	-16.67%
210-555000-385	LIBRARY; YOUTH PROGRAMMING	5,840.71	6,000.00	-2.65%		7,719.66	5,972.68	6,000.00	-0.46%	7,000.00	16.67%
210-555000-386	LIBRARY; ADULT PROGRAMMING	8,214.92	5,000.00	64.30%		6,418.26	7,069.55	5,000.00	41.39%	6,000.00	20.00%
210-555000-387	LIBRARY; PUBLIC RELATIONS	600.99	1,000.00	-39.90%		325.00	790.00	1,000.00	-21.00%	1,000.00	0.00%
210-555000-388	LIBRARY; ROTATE BOOKS/CASSETTE	-	-	0.00%		-	-	-	0.00%		0.00%
210-555000-389	LIBRARY; DIGITAL MEDIA POOL	2,841.00	2,841.00	0.00%		3,073.00	2,841.00	2,983.00	-4.76%	2,832.00	-5.06%
210-555000-511	LIBRARY; PROP, LIAB, WC INS	3,225.74	3,800.00	-15.11%		3,521.32	3,800.00	3,800.00	0.00%	3,800.00	0.00%
210-555000-805	LIBRARY; SCLS CONSORTIUM	22,802.00	22,802.00	0.00%		22,460.00	22,802.00	22,550.00	1.12%	22,744.00	0.86%
210-555000-810	LIBRARY; CAPITAL BLDG EXPENSE	-	-	0.00%		-	-	-	0.00%		0.00%
210-555000-930	LIBRARY; TSF SCLS FOUNDATION	-	-	0.00%		-	-	-	0.00%		0.00%
210-555100-221	ANNEX; UTILITIES	-	-	0.00%		-	-	-	0.00%		0.00%
210-555100-224	ANNEX; HEATING/UTILITIES	3,684.22	4,500.00	-18.13%		2,831.11	4,353.60	4,500.00	-3.25%	4,500.00	0.00%
210-555100-249	ANNEX; REPAIRS & MAINTENANCE	5,081.95	1,500.00	238.80%		593.52	5,081.95	1,500.00	238.80%	1,500.00	0.00%
210-555100-312	ANNEX; MISC OPERATING EXP	260.88	500.00	-47.82%		147.43	350.00	500.00	-30.00%	500.00	0.00%
	TOTAL LIBRARY EXPENDITURES	465,516.93	463,733.10	0.38%		394,742.56	450,857.25	492,109.31	-8.38%	508,738.31	3.38%
LIBRARY REVENUES OVER EXPENDITURES		13,364.60	-	100.00%		82,834.69	23,351.10	-	100.00%	0.00	0.00%
Budget approved by Columbus Library Board on ?											
		Beginning Fund Balance (1/1/2025)				\$137,814.38					
		Projected Ending Fund Balance (12/31/2025)				\$161,165.48					

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)	2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
COLUMBUS AREA AQUATIC CENTER										
	REVENUES									
215-414110-000	POOL; LOCAL TAX SUBSIDY	100,250.00	100,250.00	0.00%	125,000.00	100,250.00	125,000.00	-19.80%	120,159.42	-3.87%
215-474730-000	POOL; ADMISSIONS-DAILY	67,288.84	63,000.00	6.81%	66,679.09	67,075.71	69,000.00	-2.79%	70,000.00	1.45%
215-474731-000	POOL; MEMBERSHIPS-FAMILY	28,434.51	32,000.00	-11.14%	21,487.61	30,226.85	26,000.00	16.26%	29,000.00	11.54%
215-474731-001	POOL; CAREGIVER MEMBERSHIPS	-	-	#DIV/0!	-	-	-	0.00%	-	0.00%
215-474732-000	POOL; MEMBERSHIPS-INDIVIDUAL	2,623.39	4,000.00	-34.42%	2,680.32	2,623.39	4,000.00	-34.42%	3,000.00	-25.00%
215-474733-000	POOL; SWIMMING LESSONS	25,279.74	20,500.00	23.32%	24,417.02	25,216.53	26,000.00	-3.01%	26,500.00	1.92%
215-474734-000	POOL; CONCESSIONS	34,477.83	31,500.00	9.45%	36,562.31	34,477.83	36,000.00	-4.23%	38,000.00	5.56%
215-474735-000	POOL; WATER AEROBICS/LAP SWIM	1,588.29	1,000.00	58.83%	1,675.15	1,588.29	1,500.00	5.89%	1,800.00	20.00%
215-474736-000	POOL; SWIM TEAM	3,861.84	30,000.00	-87.13%	4,717.61	3,861.84	4,000.00	-3.45%	5,000.00	25.00%
215-474737-000	POOL; PUNCH PASSES/GIFT CERT	-	-	0.00%	-	-	-	0.00%	-	0.00%
215-474738-000	POOL; COUPLES PASSES	1,068.27	1,500.00	-28.78%	1,329.34	1,068.27	1,500.00	-28.78%	1,500.00	0.00%
215-474739-000	POOL; CAREGIVER MEMBERSHIPS	297.77	300.00	0.00%	113.45	297.77	300.00	-0.74%	300.00	0.00%
215-474743-000	POOL; COMMUNITY EVENTS	-	-	0.00%	-	-	-	0.00%	-	0.00%
215-474770-000	POOL; FACILITY RENTAL	-	-	0.00%	-	-	-	100.00%	-	0.00%
215-484810-000	POOL; MISCELLANEOUS REVENUE	1,268.00	1,200.00	5.67%	1,407.00	1,268.00	1,500.00	-15.47%	1,800.00	20.00%
215-484811-000	MISCELLANEOUS - GRANT, OTHER	7,126.55	2,500.00	0.00%	(898.98)	7,123.25	4,800.00	48.40%	5,100.00	6.25%
215-484812-000	POOL; FUND RAISING REVENUE	-	-	0.00%	-	-	-	0.00%	-	0.00%
215-484815-000	POOL; DONATION REVENUE	504.00	500.00	0.80%	5,511.07	504.00	500.00	0.80%	500.00	0.00%
215-484816-000	POOL; LIFEGUARD CERT FEES	800.00	1,000.00	-20.00%	1,600.00	800.00	1,000.00	-20.00%	1,000.00	0.00%
215-484818-000	POOL; INSURANCE RECOVERIES	-	-	0.00%	-	-	-	0.00%	-	0.00%
215-484820-000	POOL; INTEREST INCOME	114.01	20.00	470.05%	50.43	150.00	150.00	0.00%	150.00	0.00%
215-494960-000	POOL; TRSF FROM OTHER FUNDS	-	-	0.00%	-	-	-	0.00%	-	0.00%
215-494970-000	POOL; TRSF FROM GENERAL FUND	-	-	0.00%	-	-	-	0.00%	-	0.00%
	TOTAL CAAC REVENUES	274,983.04	289,270.00	-4.94%	292,331.42	276,531.73	301,250.00	-8.21%	303,809.42	0.85%

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
	EXPENDITURES										
215-555210-111	POOL; MANAGER	15,301.46	22,575.00	-32.22%		16,395.20	15,301.46	23,260.51	-34.22%	23,842.03	2.50%
215-555210-112	POOL; OVERTIME	3,548.49	-	0.00%		-	3,548.49	-	100.00%	-	0.00%
215-555210-113	POOL; PART-TIME WAGES	83,868.38	83,500.00	0.44%		91,876.27	83,868.38	90,000.00	-6.81%	92,250.00	2.50%
215-555210-151	POOL; SOCIAL SECURITY	7,826.06	8,115.00	-3.56%		8,204.02	7,826.06	8,664.43	-9.68%	8,881.04	2.50%
215-555210-152	POOL; RETIREMENT	1,300.65	-	0.00%		1,139.45	1,300.65	1,616.61	0.00%	1,716.63	0.00%
215-555210-154	POOL; INSURANCE BENEFIT	2,404.09	-	0.00%		2,669.70	2,404.09	4,702.59	0.00%	5,057.33	0.00%
215-555210-155	POOL; LIFE INSURANCE	12.29	-	0.00%		13.58	12.29	19.53	0.00%	19.53	0.00%
215-555210-156	POOL; LT DISABILITY	62.00	-	0.00%		56.96	62.00	46.69	0.00%	47.86	0.00%
215-555210-221	POOL FACILITY; UTILITIES	52,052.06	30,000.00	73.51%		41,414.09	51,500.00	36,000.00	43.06%	40,000.00	11.11%
215-555210-224	POOL FACILITY; HEATING	5,610.79	12,000.00	-53.24%		4,477.31	5,263.35	6,000.00	-12.28%	6,000.00	0.00%
215-555210-225	POOL FACILITY; TELEPHONE	1,879.94	1,200.00	56.66%		1,588.59	1,644.79	2,000.00	-17.76%	2,000.00	0.00%
215-555210-248	POOL: MISC REPAIR & MAINT	14,441.98	10,000.00	44.42%		7,797.17	11,558.49	10,000.00	15.58%	10,000.00	0.00%
215-555210-249	POOL: EQUIPMENT MAINTENANCE	9,992.61	15,000.00	-33.38%		59.99	15,000.00	15,000.00	0.00%	12,500.00	-16.67%
215-555210-298	POOL; PROFL SVCS/CONSULTANTS	5,711.55	8,000.00	-28.61%		5,561.24	4,788.23	8,000.00	-40.15%	6,500.00	-18.75%
215-555210-310	POOL; WEB MEDIA	685.36	600.00	100.00%		559.50	580.62	1,100.00	-47.22%	1,000.00	-9.09%
215-555210-312	POOL; SUPPLIES & OP EXPENSES	12,801.49	10,000.00	28.01%		10,417.40	12,265.78	10,000.00	22.66%	8,500.00	-15.00%
215-555210-314	POOL; PROMOTIONS/PROGRAMS	2,424.41	1,000.00	142.44%		1,598.03	2,424.41	1,000.00	142.44%	1,500.00	50.00%
215-555210-318	POOL; MARKETING/ADVERTISING	3,155.17	1,500.00	110.34%		2,024.99	3,155.17	1,500.00	110.34%	1,500.00	0.00%
215-555210-332	POOL; TRAINING FEES/EXPENSES	1,593.10	2,000.00	-20.35%		2,184.76	1,593.10	3,000.00	-46.90%	2,500.00	-16.67%
215-555210-340	POOL; SOFTWARE SUPPORT	2,225.00	925.00	0.00%		2,225.00	2,225.00	2,225.00	0.00%	2,225.00	0.00%
215-555210-342	POOL; CHEMICALS	28,400.00	28,400.00	0.00%		28,400.00	28,400.00	28,400.00	0.00%	28,400.00	0.00%
215-555210-344	POOL; LICENSES, PERMITS & FEES	1,469.00	905.00	62.32%		1,520.00	1,469.00	1,469.00	0.00%	1,520.00	3.47%
215-555210-345	POOL; CONCESSION STAND EXP	22,464.51	20,000.00	12.32%		24,191.53	23,004.51	20,000.00	15.02%	22,500.00	12.50%
215-555210-346	POOL; UNIFORMS	716.19	2,000.00	-64.19%		1,735.00	716.19	2,000.00	-64.19%	2,000.00	0.00%
215-555210-347	POOL; SWIM TEAM EXPENSE	1,906.36	1,500.00	27.09%		1,172.69	1,906.36	2,000.00	-4.68%	2,000.00	0.00%
215-555210-348	POOL; SWIMMING LESSON EXPENSE	122.82	350.00	-64.91%		428.64	122.82	500.00	-75.44%	500.00	0.00%
215-555210-349	POOL; WATER AEROBICS EXPENSE	-	400.00	0.00%		-	-	500.00	-100.00%	200.00	-60.00%
215-555210-381	POOL; TOURNAMENT FEES	-	-	0.00%		-	-	-	0.00%	-	0.00%
215-555210-511	POOL: INSURANCES	9,608.38	9,000.00	6.76%		9,580.70	9,608.38	9,950.00	-3.43%	9,950.00	0.00%
215-555210-805	POOL; CC PROCESS FEES	2,493.02	2,800.00	100.00%		2,701.54	2,478.47	2,800.00	-11.48%	2,800.00	0.00%
215-555210-810	POOL; CAP EQUIP/REPAIRS	-	17,500.00	-100.00%		-	-	4,500.00	-100.00%	2,800.00	-37.78%
215-555210-811	POOL; PURCHASES FROM DONATED	1,389.00	-	100.00%		8,378.02	1,389.00	4,800.00	100.00%	5,100.00	100.00%
215-555210-890	POOL; CONTINGENCY	-	-	0.00%		-	-	-	0.00%	-	0.00%
	TOTAL CAAC EXPENDITURES	295,466.16	289,270.00	2.14%		278,371.37	295,417.09	301,054.36	-1.87%	303,809.42	0.92%
CAAC REVENUES OVER EXPENDITURES		(20,483.12)	-	-100.00%		13,960.05	(18,885.36)	195.64	100.00%	0.00	100.00%
		Beginning Fund Balance (1/1/2025)				\$255,129.51					
		Projected Ending Fund Balance (12/31/2025)				\$236,244.15					

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)	2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
ROOM TAX FUND										
REVENUES										
220-414135-000	ROOM TAX; ROOM TAX COLLECTED	49,578.60	55,000.00	-9.86%	30,775.84	47,142.85	45,000.00	4.76%	47,142.85	4.76%
220-484820-000	ROOM TAX; INTEREST INCOME	163.56	150.00	9.04%	29.68	158.11	150.00	5.41%	150.00	0.00%
	TOTAL ROOM TAX REVENUES	49,742.16	55,150.00	-9.81%	30,805.52	47,300.96	45,150.00	4.76%	47,292.85	4.75%
EXPENDITURES										
220-511000-310	ROOM TAX; SHARE OF WEBSITE	-	-	0.00%	-	-	-	0.00%	-	0.00%
220-511000-313	ROOM TAX; PRINT/PUBLISH COSTS	-	-	0.00%	-	-	-	0.00%	-	0.00%
220-511000-330	ROOM TAX; CONTR TO ECON DEV	14,873.58	16,500.00	-9.86%	306.50	14,142.86	13,500.00	4.76%	14,142.86	4.76%
220-511000-333	ROOM TAX; CONTR TO TOURISM FD	34,705.02	38,500.00	-9.86%	715.17	33,000.00	31,500.00	4.76%	33,000.00	4.76%
220-511000-345	ROOM TAX; SPECIAL EVENTS	-	-	0.00%	-	-	-	0.00%	-	0.00%
220-511920-348	ROOM TAX; BAD DEBT EXPENSE	-	-	0.00%	-	-	-	0.00%	-	0.00%
220-581200-600	ROOM TAX; TSF TO OTHER FUNDS	-	-	0.00%	-	-	-	0.00%	-	0.00%
	TOTAL ROOM TAX EXPENDITURES	49,578.60	55,000.00	-9.86%	1,021.67	47,142.85	45,000.00	4.76%	47,142.85	4.76%
ROOM TAX REVENUES OVER EXPENDITURES		163.56	150.00	9.04%	29,783.85	158.11	150.00	5.41%	150.00	0.00%
		Beginning Fund Balance (1/1/2025)			\$28,201.40					
		Projected Ending Fund Balance (12/31/2025)			\$28,359.51					

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
CABLE FUND											
	REVENUES										
225-434330-000	CABLE TV; FRANCHISE FEES	48,933.36	53,000.00	-7.67%		22,378.38	48,000.00	40,000.00	20.00%	40,000.00	0.00%
225-434350-000	CABLE TV; STATE AID PYMT	12,891.97	12,891.97	0.00%		12,891.97	12,832.50	12,000.00	6.94%	12,891.97	7.43%
225-484810-000	CABLE TV; MISC. REVENUES	-	-	0.00%		-	-	-	0.00%	-	0.00%
225-484820-000	CABLE TV; INTEREST ON INVESTME	6,231.82	2,000.00	211.59%		3,707.80	5,482.80	3,500.00	56.65%	1,500.00	-57.14%
225-494950-000	CABLE TV: TRANSFER SURPLUS	-	-	0.00%		-	-	-	0.00%	-	0.00%
	TOTAL CABLE FUND REVENUES	68,057.15	67,891.97	0.24%		38,978.15	66,315.30	55,500.00	19.49%	54,391.97	-2.00%
	EXPENDITURES										
225-511220-111	CABLE; SALARY/WAGES	58.80	3,360.00	-98.25%		-	58.80	6,813.45	-99.14%	-	-100.00%
225-511220-151	CABLE; SOC SEC/MEDICARE	4.50	257.04	-98.25%		-	4.50	521.23	-99.14%	-	-100.00%
225-511220-190	CABLE TV; TRAINING/MEMBERSHIPS	175.00	1,275.00	-86.27%		79.00	275.00	1,275.00	-78.43%	300.00	-76.47%
225-511220-225	CABLE TV; TELEPHONE	1,011.51	650.00	55.62%		589.34	1,057.00	1,000.00	5.70%	600.00	-40.00%
225-511220-249	CABLE TV; REPAIRS/MAINTENANCE	722.70	1,500.00	-51.82%		89.58	1,000.00	1,000.00	0.00%	1,000.00	0.00%
225-511220-291	CABLE TV; PROFL SERVICES	3,598.91	3,500.00	2.83%		5,582.10	3,500.00	7,000.00	-50.00%	7,000.00	0.00%
225-511220-312	CABLE TV; OPERATING SUPPLIES	33.41	250.00	-86.64%		15.98	250.00	250.00	0.00%	250.00	0.00%
225-511220-387	CABLE TV; CONTR PROGRAM SVCS	-	-	0.00%		-	-	-	100.00%	-	0.00%
225-511220-388	CABLE TV; VIDEO/WEBSITE	850.92	775.00	9.80%		943.35	895.42	1,300.00	-31.12%	1,200.00	-7.69%
225-511220-389	CABLE TV; CONTR-ECONOMIC DEV	-	-	0.00%		-	-	-	0.00%	-	0.00%
225-511220-810	CABLE TV; CAPITAL EQUIPMENT	4,758.61	15,500.00	-69.30%		634.79	5,000.00	10,000.00	-50.00%	10,000.00	0.00%
225-568000-610	CABLE TV; CONTRIBUTION-PROGRAM	24,042.94	30,964.11	-22.35%		8,333.36	20,989.91	10,487.07	100.15%	10,000.00	-4.64%
225-568000-620	CABLE TV; CONTRIBUTION-MEETING	7,138.97	7,404.46	-3.59%		5,817.64	5,413.10	4,766.85	13.56%	10,000.00	109.78%
	TOTAL CABLE FUND EXPENDITURES	42,396.27	65,435.61	-35.21%		22,085.14	38,443.73	44,413.60	-13.44%	40,350.00	-9.15%
CABLE FUND REVENUES OVER EXPENDITURES		25,660.88	2,456.36	944.67%		16,893.01	27,871.57	11,086.40	151.40%	14,041.97	26.66%
Budget approved by Cable Commission _____											
		Beginning Fund Balance (1/1/2025)				\$270,494.14					
		Projected Ending Fund Balance (12/31/2025)				\$298,365.71					

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)	2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
GARAGE-RECYCLING FUND										
	REVENUES									
230-454566-000	SPEC CHGS-GARBAGE/RECYCLING	386,035.09	403,585.71	-4.35%	400,670.00	400,670.00	400,684.12	0.00%	410,338.13	2.41%
230-464650-000	RECYCLING; FEES / TAGS	477.43	1,000.00	-52.26%	546.40	650.00	1,000.00	-35.00%	1,000.00	0.00%
230-464655-000	RECYCLING;FEES BULK ITEM DUMPS	2,449.26	3,500.00	-30.02%	1,914.20	2,500.00	2,500.00	0.00%	2,500.00	0.00%
230-464660-000	RECYCLING; OIL/SCRAP IRON	1,502.70	1,000.00	100.00%	483.10	483.10	1,000.00	-51.69%	1,000.00	0.00%
230-484810-000	MISC. REVENUES	-	-	0.00%	-	-	-	0.00%	-	0.00%
230-484820-000	INTEREST INCOME	227.54	50.00	355.08%	107.79	143.72	50.00	187.44%	100.00	100.00%
	TOTAL GARAGE-RECYCLING REVENUES	390,692.02	409,135.71	-4.51%	403,721.49	404,446.82	405,234.12	-0.19%	414,938.13	2.39%
	EXPENDITURES									
230-511920-219	PFL SVCS; LEGAL SERVICES	-	-	100.00%	-	-	-	0.00%	-	0.00%
230-511920-312	OPERATING SUPPLIES-EXPENSES	-	-	100.00%	-	-	-	0.00%	-	0.00%
230-511920-313	PRINTING & PUBLIC NOTICES	-	-	0.00%	-	-	-	0.00%	-	0.00%
230-511920-348	BAD DEBT EXPENSE	-	-	0.00%	-	-	-	0.00%	-	0.00%
230-577110-290	SPECIAL COLLECTIONS EXPENSE	-	-	#DIV/0!	-	-	-	0.00%	-	0.00%
230-577110-296	COLLECTION FEES GARBAGE/REC	347,829.51	381,031.20	-8.71%	299,822.88	356,882.38	359,620.80	-0.76%	369,982.08	2.88%
230-577110-300	TRASH; DUMPSTER CHARGES	1,410.42	1,380.00	2.20%	1,057.26	1,380.00	5,336.40	-74.14%	1,500.00	-71.89%
230-577300-111	RECYCLING; WAGES	8,268.81	9,422.12	-12.24%	6,039.61	7,977.42	9,704.79	-17.80%	9,947.44	2.50%
230-577300-151	RECYCLING; SS/MEDICARE TAX	632.59	720.79	-12.24%	462.03	610.31	742.42	-17.80%	760.98	2.50%
230-577400-221	RECYCLING; UTILITIES	792.98	1,200.00	-33.92%	402.41	1,000.00	1,000.00	0.00%	1,000.00	0.00%
230-577400-296	RECYCLING; DUMPSTER CHARGES	3,378.99	4,821.60	-29.92%	2,821.10	4,821.60	1,380.00	249.39%	5,000.00	262.32%
230-577400-312	RECYCLING; SUPPLIES	474.72	550.00	-13.69%	240.87	-	500.00	-100.00%	500.00	0.00%
230-577400-805	RECYCLING; CC PROCESS FEES	0.90	10.00	100.00%	2.75	1.80	10.00	-82.00%	10.00	0.00%
230-577400-817	RECYCLING; DISPOSAL OF RECYC	9,825.00	10,000.00	-1.75%	3,199.30	11,695.00	12,000.00	-2.54%	10,000.00	-16.67%
	TOTAL GARAGE-RECYCLING EXPENDITURE	372,613.92	409,135.71	-8.93%	314,048.21	384,368.51	390,294.41	-1.52%	398,700.50	2.15%
	GARAGE-RECYCLING REVENUES OVER EXPENDITURES	18,078.10	-	#DIV/0!	89,673.28	20,078.32	14,939.71	100.00%	16,237.63	100.00%
		Beginning Fund Balance (1/1/2025)			\$63,085.26					
		Projected Ending Fund Balance (12/31/2025)			\$83,163.58					

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)	2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
CEMETERY FUND										
	REVENUES									
235-414110-000	CEMETERY; TAX SUBSIDY	56,306.00	56,306.00	0.00%	82,255.00	56,306.00	82,255.15	-31.55%	90,766.20	10.35%
235-454550-000	CEMETERY; SLS PROCEEDS ASSETS	11,750.00	-	0.00%	-	11,750.00	-	100.00%	-	0.00%
235-474730-000	CEMETERY; LOT SALES	8,328.92	16,500.00	-49.52%	6,350.00	6,728.92	10,500.00	-35.92%	10,000.00	-4.76%
235-474731-000	CEMETERY; GRAVE STAKING	4,375.00	2,000.00	118.75%	4,375.00	3,200.00	2,800.00	14.29%	3,000.00	7.14%
235-474732-000	CEMETERY; MONUMENT FEES	1,200.00	1,200.00	0.00%	1,900.00	1,400.00	1,600.00	-12.50%	3,800.00	137.50%
235-474735-000	CEMETERY; GRAVE OPEN/DISENTERN	-	-	#DIV/0!	-	-	-	0.00%	-	0.00%
235-474736-000	CEMETERY; COLUMBARIUM SALES	700.00	600.00	16.67%	700.00	1,300.00	1,300.00	0.00%	1,400.00	7.69%
235-474737-000	CEM; COLUMBARIUM RESERVE FDS	700.00	600.00	0.00%	700.00	1,300.00	1,300.00	0.00%	700.00	-46.15%
235-484810-000	CEMETERY; MISC REVENUES	800.00	200.00	300.00%	971.10	850.00	800.00	6.25%	1,000.00	25.00%
235-484820-000	CEMETERY; INTEREST INCOME	384.72	40.00	861.80%	1,719.95	1,200.00	250.00	380.00%	250.00	0.00%
235-484850-000	CEMETERY; PERP CARE INTEREST	6,108.23	1,200.00	409.02%	1,654.26	6,500.00	6,500.00	0.00%	6,500.00	0.00%
235-494000-000	CEMETERY; PERPTUAL CARE FEES	3,193.98	5,400.00	-40.85%	2,400.00	4,000.00	2,300.00	73.91%	2,400.00	4.35%
235-494950-000	CEMETERY; TRS FROM PERP CARE	-	67,856.00	0.00%	-	47,065.00		#DIV/0!	-	#DIV/0!
235-494990-000	CEMETERY; DESIG PRIOR YR/CO	-	5,774.56	0.00%	-	-	6,000.00	-100.00%	-	-100.00%
235-499000-920	TRANSFERS FROM OTHER FUNDS	-	-	100.00%	-	-	15,000.00	0.00%	-	100.00%
	TOTAL CEMETERY FUND REVENUES	93,846.85	157,676.56	-40.48%	103,025.31	141,599.92	130,605.15	8.42%	119,816.20	-8.26%
	EXPENDITURES									
235-577800-111	CEMETERY; PWKS; WAGES	-	-	#DIV/0!	-	-	4,534.71	0.00%	3,472.25	100.00%
235-577800-112	CEMETERY; PWKS; OVERTIME	-	-	100.00%	-	-	169.06	0.00%	162.76	100.00%
235-577800-113	CEMETERY; PT SECRETARY	10,087.47	10,878.36	-7.27%	7,647.65	10,696.32	11,204.67	-4.54%	11,484.79	2.50%
235-577800-151	CEMETERY; SOCIAL SECURITY	792.64	832.20	-4.75%	619.48	860.20	1,187.96	-27.59%	1,156.67	-2.63%
235-577800-152	CEMETERY; RETIREMENT	-	-	#DIV/0!	-	-	314.72	0.00%	261.72	100.00%
235-577800-154	CEMETERY; HEALTH INSURANCE	-	-	#DIV/0!	-	-	1,206.37	0.00%	881.91	100.00%
235-577800-155	CEMETERY; LIFE INSURANCE	-	-	#DIV/0!	-	-	10.44	0.00%	9.82	100.00%
235-577800-156	CEMETERY; LONG TERM DISABILITY	-	-	#DIV/0!	-	-	19.29	0.00%	13.52	100.00%
235-577800-221	CEMETERY; UTILITIES	1,281.72	2,000.00	-35.91%	974.87	1,402.60	1,500.00	-6.49%	1,500.00	0.00%
235-577800-224	CEMETERY; HEATING	-	-	0.00%	-	-	-	0.00%	-	0.00%
235-577800-225	CEMETERY; TELEPHONE	649.20	-	0.00%	308.06	948.40	951.93	100.00%	672.76	100.00%
235-577800-249	CEMETERY; REPAIRS/MAINTENANCE	43,870.49	67,856.00	-35.35%	659.00	659.00	17,456.00	-96.22%	2,000.00	-88.54%
235-577800-250	CEMETERY; SOFTWARE MAINTENANCE	2,400.00	4,050.00	-40.74%	2,700.00	2,400.00	2,600.00	-7.69%	4,000.00	53.85%
235-577800-266	CEMETERY; MONUMENT REPAIRS	6,175.22	5,000.00	23.50%	3,133.52	6,103.22	5,000.00	22.06%	6,000.00	20.00%
235-577800-312	CEMETERY; OPERATING SUPPLIES	1,111.42	1,250.00	-11.09%	564.85	1,200.00	1,500.00	-20.00%	1,000.00	-33.33%
235-577800-318	CEMETERY; PUBLICATIONS	-	-	0.00%	-	-	-	0.00%	200.00	0.00%
235-577800-332	CEMETERY; MILEAGE/EXPENSES	300.00	300.00	0.00%	225.00	300.00	300.00	0.00%	600.00	100.00%
235-577800-347	CEMETERY; PLANTINGS/LANDSCAPE	419.94	500.00	-16.01%	-	419.94	500.00	-16.01%	800.00	60.00%
235-577800-511	CEMETERY; INSURANCES	467.59	500.00	-6.48%	480.45	500.00	500.00	0.00%	500.00	0.00%
235-577800-513	CEMETERY; LEGAL/PROFESSIONAL	950.00	950.00	100.00%	-	950.00	950.00	0.00%	2,000.00	110.53%
235-577800-550	CEMETERY; CONTRACTED LABOR	56,160.00	56,160.00	0.00%	64,400.00	56,160.00	74,100.00	-24.21%	74,100.00	0.00%
235-577800-560	CEMETERY; TREE TRIM CONTRACT	2,788.05	2,000.00	39.40%	8,588.28	2,788.05	3,000.00	-7.06%	9,000.00	200.00%
235-599000-920	CEMETERY; TRSF TO PERP INVMT	-	5,400.00	0.00%	-	5,300.00	3,600.00	47.22%	-	-100.00%
	TOTAL CEMETERY FUND EXPENDITURES	127,453.74	157,676.56	-19.17%	90,301.16	90,687.73	130,605.15	-30.56%	119,816.20	-8.26%
CEMETERY FUND REVENUES OVER EXPENDITURES		(33,606.89)	-	100.00%	12,724.15	50,912.19	-	100.00%	(0.00)	0.00%
	Beginning Fund Balance (1/1/2025)				\$124,102.45					
	Projected Ending Fund Balance (12/31/2025)				\$175,014.64					

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)	2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
COLUMBUS AREA EMS GROUP										
	REVENUES									
240-414100-000	CONTRIBUTION - CITY TRANSFER	97,910.44	97,910.42	0.00%	72,799.04	97,910.42	97,065.38	0.87%	130,050.55	33.98%
240-414101-000	CONTRIBUTION - FALL RIVER	32,261.88	32,261.88	0.00%	24,106.87	32,261.88	32,142.49	0.37%	43,223.73	34.48%
240-414102-000	CONTRIBUTION - OTSEGO	1,071.22	1,071.22	0.00%	797.36	1,071.22	1,063.15	0.76%	1,422.61	33.81%
240-414103-000	CONTRIBUTION - CALAMUS	4,642.00	4,642.00	0.00%	3,455.23	4,642.00	4,606.97	0.76%	6,164.66	33.81%
240-414104-000	CONTRIBUTION - TOWN COLUMBUS	11,283.62	11,283.62	0.00%	8,452.02	11,283.62	11,269.36	0.13%	15,008.57	33.18%
240-414105-000	CONTRIBUTION - ELBA	18,389.45	18,389.45	0.00%	13,714.60	18,389.45	18,286.14	0.56%	24,540.08	34.20%
240-414106-000	CONTRIBUTION - FOUNTAIN PRAIRI	16,711.19	16,711.19	0.00%	12,531.85	16,711.19	16,709.14	0.01%	22,287.60	33.39%
240-414107-000	CONTRIBUTION - HAMPDEN	6,873.74	6,873.74	0.00%	5,448.63	6,873.74	7,264.84	-5.38%	9,650.06	32.83%
240-414108-000	CONTRIBUTION - PORTLAND	5,731.08	5,731.08	0.00%	4,345.61	5,731.08	5,794.15	-1.09%	7,824.37	35.04%
240-414109-000	CONTRIBUTION - YORK	5,088.34	5,088.34	0.00%	3,787.46	5,088.34	5,049.95	0.76%	6,757.41	33.81%
240-414110-000	CONTRIBUTION - LOWELL	5,409.71	5,409.71	0.00%	4,000.09	5,409.71	5,333.46	1.43%	7,160.49	34.26%
240-414111-000	CONTRIBUTION - REESEVILLE	13,036.30	13,033.30	0.02%	10,365.69	13,033.30	13,820.92	-5.70%	17,782.66	28.66%
240-484820-000	EMS; INTEREST INCOME	218.86	5.00	4277.20%	46.31	175.00	150.00	16.67%	150.00	0.00%
	TOTAL EMS REVENUES	218,627.83	218,410.95	0.10%	163,850.76	218,580.95	218,555.95	0.01%	292,022.79	33.61%
	EXPENDITURES									
240-511350-111	EMS WAGES, SALARY	-	-	0.00%	-	-	-		-	
240-511350-123	EMS - 1% ADMIN ASSISTANCE FEE	2,147.39	2,147.39	0.00%	-	2,147.39	2,147.39	0.00%	2,874.78	33.87%
240-511350-151	EMS - SOCIAL SECURITY	-	-	0.00%	-	-	-	0.00%	-	0.00%
240-511350-152	EMS - RETIREMENT	-	-	0.00%	-	-	-	0.00%	-	0.00%
240-511350-154	EMS - HEALTH/DENTAL/VISION	-	-	0.00%	-	-	-	0.00%	-	0.00%
240-511350-155	EMS - LIFE INS	-	-	0.00%	-	-	-	0.00%	-	0.00%
240-511350-156	EMS - LT DISABILITY	-	-	0.00%	-	-	-	0.00%	-	0.00%
240-511350-216	EMS - PROFESS SERVICES LEGAL	-	1,300.00	-100.00%	-	1,300.00	1,300.00	0.00%	1,300.00	0.00%
240-511350-291	EMS - CONTRACTUAL SERVICES	214,738.56	214,738.56	0.00%	178,948.80	214,738.56	214,738.56	0.00%	287,478.00	33.87%
240-511350-310	EMS - OPERATING SUPPLIES	-	20.00	-100.00%	-	5.00	20.00	-75.00%	20.00	0.00%
240-511350-332	EMS - SECRETARY'S PER DIEM	200.00	200.00	0.00%	200.00	200.00	200.00	0.00%	200.00	0.00%
	TOTAL EMS EXPENDITURES	217,085.95	218,405.95	-0.60%	179,148.80	218,390.95	218,405.95	-0.01%	291,872.78	33.64%
EMS REVENUES OVER EXPENDITURES		1,541.88	5.00	30737.60%	(15,298.04)	190.00	150.00	26.67%	150.01	0.01%
		Beginning Fund Balance (1/1/2025)			\$12,988.65					
		Projected Ending Fund Balance (12/31/2025)			\$13,178.65					

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
SPECIAL PARKS FUND											
	REVENUES										
245-414110-000	PARKS; TAX SUBSIDY FROM CITY	-	-	0.00%		-	-	-	0.00%	-	0.00%
245-484810-000	PARKS; MISC. REVENUES	-	-	100.00%		1,500.00	-	-	0.00%	-	0.00%
245-484811-000	PARKS; AVALON PARK DONATIONS	-	-	0.00%		-	-	-	0.00%	-	0.00%
245-484812-000	PARKS; DAVIS PARK DONATION	-	-	0.00%		-	-	-	0.00%	-	0.00%
245-484813-000	PARKS; FIREMANS PARK DONATIONS	30,380.57	42,668.14	100.00%		-	30,030.57	-	100.00%	-	#DIV/0!
245-484814-000	PARKS; KIWANIS PARK DONATIONS	-	-	0.00%		-	-	-	0.00%	-	0.00%
245-484815-000	PARKS; MEADOW LANE PK DONATION	-	-	0.00%		-	-	-	0.00%	-	0.00%
245-484816-000	PARKS; MEISTER PARK DONATIONS	-	-	0.00%		-	-	-	0.00%	-	0.00%
245-484817-000	PARKS; PAVILION PRJT DONATIONS	-	-	0.00%		-	-	-	0.00%	-	0.00%
245-484818-000	PARKS; RESTHAVEN-DONATIONS	-	-	0.00%		-	-	-	0.00%	-	0.00%
245-484819-000	PARKS; WASHINGTON PK DONATIONS	-	-	0.00%		-	-	-	0.00%	-	0.00%
245-484820-000	PARKS; INTEREST ON INVESTMENTS	517.19	45.00	100.00%		213.78	337.64	45.00	650.30%	45.00	0.00%
245-484821-000	PARKS; WARNER ST. PARK	45,122.18	24,975.93	80.66%		21,665.00	44,495.33	25,000.00	77.98%	25,000.00	0.00%
245-484850-000	MULTIPLE PKS; DONATIONS & CONT	1,300.00	-	100.00%		-	1,300.00	-	100.00%	-	0.00%
245-484870-000	PARKS; NEW PARKS DEVELOPMENT	-	-	0.00%		-	-	-	0.00%	-	0.00%
245-494960-000	PARKS; TSF FROM OTHER FUNDS	-	-	0.00%		-	-	-	0.00%	-	0.00%
245-494990-000	PARKS; CARRYOVER FUNDS	-	82,355.93	0.00%		-	-	124,955.00	0.00%	-	-100.00%
	TOTAL SPECIAL PARKS FUND REVENUES	77,319.94	150,045.00	-48.47%		23,378.78	76,163.54	150,000.00	-49.22%	25,045.00	-83.30%
	EXPENDITURES										
245-555400-249	PARKS; REPAIRS TO BUILDINGS	-	-	0.00%		-	-	-	0.00%	-	0.00%
245-555400-250	PARKS; INFRASTRUCTURE REPAIRS	-	-	0.00%		-	-	-	0.00%	-	0.00%
245-555400-810	PARKS; CAPITAL PROJ/PURCHASES	-	150,000.00	-100.00%		14,678.80	-	150,000.00	-100.00%	150,000.00	0.00%
245-581207-000	PARKS; TRANSFER TO OTHER FUNDS	-	-	0.00%		-	-	-	0.00%	-	0.00%
	TOTAL SPECIAL PARKS FUND EXPENDITUR	-	150,000.00	-100.00%		14,678.80	-	150,000.00	-100.00%	150,000.00	0.00%
SPECIAL PARKS FUND REVENUES OVER EXPENDITURES		77,319.94	45.00	100.00%		8,699.98	76,163.54	-	#DIV/0!	(124,955.00)	#DIV/0!
	Beginning Fund Balance (1/1/2025)					\$121,012.20					
	Projected Ending Fund Balance (12/31/2025)					\$197,175.74					

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)	2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
TOURISM COMMISSION										
REVENUES										
250-414135-000	CONTRIBUTION FROM ROOM TAX FND	34,705.02	38,500.00	-9.86%	715.17	33,000.00	31,500.00	4.76%	33,000.00	4.76%
250-424218-000	STATE; TRAVEL GRANT	-	-	0.00%	-	-	-	0.00%	-	0.00%
250-484810-000	TOURISM; MISC. INCOME/REVENUES	-	-	0.00%	-	-	350.00	0.00%	-	100.00%
250-484820-000	TOURISM; INTERST INCOME	229.34	100.00	129.34%	74.68	210.00	100.00	110.00%	75.00	-25.00%
250-484830-000	TOURISM;; KAYAK RENTAL REV	-	-	0.00%	128.95	-	1,000.00	0.00%	1,000.00	100.00%
250-494990-000	TOURISM; CARRY OVER PY FUNDS	-	5,000.00	-100.00%	-	2,040.00	23,903.92	-91.47%	20,000.00	-16.33%
	TOTAL TOURISM REVENUES	34,934.36	43,600.00	-19.88%	918.80	35,250.00	56,853.92	-38.00%	54,075.00	-4.89%
EXPENDITURES										
250-511000-249	TOURISM; MATERIALS & SERVICES	9,962.50	10,000.00	-0.38%	-	9,800.00	20,000.00	-51.00%	20,325.00	1.63%
250-511000-310	TOURISM; WEB MEDIA	1,671.21	1,600.00	4.45%	1,480.32	1,600.00	1,600.00	0.00%	2,000.00	25.00%
250-511000-313	TOURISM; MARKETING/ADVERTISING	6,937.99	17,500.00	-60.35%	3,488.44	11,750.00	10,000.00	17.50%	6,000.00	-40.00%
250-511000-345	TOURISM; SPECIAL EVENTS	2,800.00	2,000.00	40.00%	-	10,000.00	10,000.00	0.00%	10,000.00	0.00%
250-568000-610	TOURISM; CONTR TO GEN FUND	13,567.16	12,500.00	8.54%	9,637.50	9,000.00	15,253.92	-41.00%	15,750.00	3.25%
	TOTAL TOURISM EXPENDITURES	34,938.86	43,600.00	-19.87%	14,606.26	42,150.00	56,853.92	-25.86%	54,075.00	-4.89%
TOURISM REVENUES OVER EXPENDITURES										
		(4.50)	-	#DIV/0!	(13,687.46)	(6,900.01)	-	100.00%	-	0.00%
Beginning Fund Balance (1/1/2025)					\$62,994.79					
Projected Ending Fund Balance (12/31/2025)					\$56,094.79					

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
REVOLVING LOAN FUND											
	REVENUES										
260-484811-000	LOANS - INTEREST PAID	975.05	1,041.26	-6.36%		609.58	1,041.26	900.00	15.70%	900.00	0.00%
260-484820-000	INTEREST ON INVESTMENTS	63.83	25.00	155.32%		31.13	46.70	50.00	-6.61%	50.00	0.00%
260-494960-000	TRANSFER FROM OTHER FUNDS	-	-	0.00%		-	-	-	0.00%	-	0.00%
	TOTAL LOAN FUND REVENUES	1,038.88	1,066.26	-2.57%		640.71	1,087.96	950.00	14.52%	950.00	0.00%
	EXPENDITURES										
260-511570-210	PROF SVCS; AUDIT/ACCOUNTING	-	-	0.00%		-	-	-	0.00%	-	0.00%
260-511570-219	PROF SVCS; ATTORNEY FEES	-	-	0.00%		-	-	-	0.00%	-	0.00%
260-511920-348	BAD DEBT EXPENSE	-	-	0.00%		-	-	-	0.00%	-	0.00%
260-577811-000	OPERATING/ADMIN EXPENSES	-	-	0.00%		-	-	-	0.00%	-	0.00%
260-581200-600	TRANSFER TO OTHER FUNDS	-	-	0.00%		-	-	-	0.00%	-	0.00%
	TOTAL LOAN FUND EXPENDITURES	-	-	0.00%		-	-	-	0.00%	-	0.00%
LOAN FUND REVENUES OVER EXPENDITURES		1,038.88	1,066.26	-2.57%		640.71	1,087.96	950.00	14.52%	950.00	0.00%
		Beginning Fund Balance (1/1/2025)				\$41,193.12					
		Projected Ending Fund Balance (12/31/2025)				\$42,281.08					

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)	2025 YTD	2025 Projected	2025 Budget	% over/(under)		2026 Budget	% inc/(dec)
DEBT SERVICE FUND											
	REVENUES										
300-414110-000	PROPERTY TAX REVENUES	927,279.00	927,279.00	0.00%	1,056,811.00	1,056,811.00	1,056,811.00	0.00%		1,089,798.10	3.12%
300-474710-000	FROM WATER & ELECTRIC	-	-	0.00%	-	-	-	0.00%		-	0.00%
300-474720-000	FROM SEWER UTILITY	-	-	0.00%	-	-	-	0.00%		-	0.00%
300-474725-000	SPCL ASSMTS; 2024 STREETS	300.75	-	0.00%	-	-	11,510.87	0.00%		6,229.84	100.00%
300-474730-000	SPCL ASSMTS; 2025 BROOKSIDE	-	-	0.00%	-	-	-	0.00%		5,000.00	0.00%
300-474740-000	SPCL ASSMTS; 2026 W SCHOOL	-	-	0.00%	-	-	-	0.00%		-	0.00%
300-474750-000	SPCL ASSMTS; 2024 STREETS	18,475.15	-	0.00%	9,520.08	-	-	0.00%		-	0.00%
300-474760-000	SPCL ASSMTS; FOLSOM ST	5,215.58	5,358.34	100.00%	6,050.24	5,358.34	5,358.34	0.00%		3,069.99	-42.71%
300-474770-000	SPCL ASSMTS; 2016 STREETS	19,294.16	14,730.58	30.98%	13,395.56	14,730.58	14,730.58	0.00%		12,698.20	-13.80%
300-474780-000	SPCL ASSMTS; 2018 STREETS	5,316.00	5,315.59	0.01%	5,315.59	5,315.59	5,315.59	0.00%		5,315.59	0.00%
300-474790-000	SPCL ASSMTS; 2020 HIBBARD ST	6,598.00	6,590.34	0.12%	6,598.05	6,590.34	6,590.34	0.00%		6,598.06	0.12%
300-484810-000	CAAC DONATIONS REVENUE	-	-	0.00%	-	-	-	0.00%		-	0.00%
300-484820-000	INTEREST ON INVESTMENTS	211.16	2,500.00	-91.55%	37.09	180.24	179.76	0.27%		200.00	11.26%
300-484835-000	INTEREST; SPECIAL ASSESSMENTS	6,868.21	7,324.58	-6.23%	6,562.36	7,324.88	16,821.19	-56.45%		9,513.22	-43.45%
300-484840-000	INTEREST; CAPITALIZED INTEREST	-	-	0.00%	-	-	-	0.00%		-	0.00%
300-492301-000	TRANSFER FROM TIF #3	-	-	0.00%	-	-	-	0.00%		-	0.00%
300-492302-000	TRANSFER FROM TIF #4	107,548.75	107,348.75	0.19%	86,338.75	105,501.25	105,501.25	0.00%		103,464.00	-1.93%
300-492304-000	TRANSFER FROM OTHER FUNDS	-	-	0.00%	-	-	-	0.00%		-	0.00%
300-492307-000	TRANSFER FROM TIF #7	-	-	0.00%	9,860.83	-	-	0.00%		14,899.00	0.00%
300-492320-000	TRANSFERS FROM STORMWATER	-	-	0.00%	18,698.33	-	24,252.00	0.00%		22,551.00	100.00%
300-494920-000	PROCEEDS FROM LONG TERM DEBT	-	-	0.00%	-	-	-	0.00%		-	0.00%
300-494921-000	PREMIUM ON LONG TERM DEBT	-	-	0.00%	-	-	-	0.00%		-	0.00%
300-494970-000	TRANSFER FROM GENERAL FUND	-	-	0.00%	-	-	-	0.00%		-	0.00%
300-494980-000	TRANSFER FROM SURPLUS FDS	-	-	0.00%	-	-	-	0.00%		-	0.00%
300-494990-000	MISC. REVENUE; BONDS	-	-	0.00%	-	-	-	0.00%		-	0.00%
	TOTAL DEBT SERVICE REVENUES	1,097,106.76	1,076,447.18	1.92%	1,219,187.88	1,201,812.22	1,247,070.92	-3.63%		1,279,337.00	2.59%
	EXPENDITURES										
300-511570-211	INVESTMENT SERVICES	-	-	0.00%	-	-	-	0.00%		-	0.00%
300-511570-213	DEBT; LEGAL/AUDIT SERVICES	7,000.00	2,750.00	154.55%	-	2,750.00	3,250.00	-15.38%		3,250.00	0.00%
300-581000-625	COUNTRY CLUB INTEREST PAYMENT	-	-	0.00%	-	-	-	0.00%		-	0.00%
300-581000-627	COUNTRY CLUB PRINCIPAL PAYMENT	-	-	0.00%	-	-	-	0.00%		-	0.00%
300-581000-630	DEBT; INTEREST PAYMENT	223,927.64	223,927.64	0.00%	320,325.57	223,927.64	285,727.81	-21.63%		235,469.00	-17.59%
300-581000-631	PENSION LIABILITY-INTEREST	-	-	0.00%	-	-	-	0.00%		-	0.00%
300-581000-635	DEBT; PRINCIPAL PAYMENT	787,919.46	778,919.54	1.16%	1,030,443.15	787,919.54	950,443.11	-17.10%		1,032,968.00	8.68%
300-581000-637	DEBT; DISCLOSURE EXPENSES	4,250.00	4,000.00	6.25%	-	4,250.00	4,550.00	-6.59%		4,550.00	0.00%
300-581000-650	INTEREST SUBSIDY EXPENSE	-	-	0.00%	-	-	-	0.00%		-	0.00%
300-581000-660	DEBT; PYMT TO ESCROW AGENT	2,700.00	2,600.00	3.85%	2,600.00	2,900.00	3,100.00	-6.45%		3,100.00	0.00%
300-581000-665	DEBT; ISSUANCE COSTS	-	64,250.00	0.00%	-	64,250.00	-	#DIV/0!		-	-100.00%
300-581000-667	DEBT; DISCOUNT ON NEW DEBT	-	-	0.00%	-	-	-	0.00%		-	0.00%
300-581200-600	DEBT; TRANSFER TO OTHERS	-	-	#DIV/0!	-	-	-	0.00%		-	0.00%
	TOTAL DEBT SERVICE EXPENDITURES	1,025,797.10	1,076,447.18	-4.71%	1,353,368.72	1,085,997.18	1,247,070.92	-12.92%		1,279,337.00	2.59%
DEBT SERVICE REVENUES OVER EXPENDITURES		71,309.66	-	100.00%	(134,180.84)	115,815.04	-	100.00%		-	0.00%
		Beginning Fund Balance (1/1/2025)			\$63,860.06						
		Projected Ending Fund Balance (12/31/2025)			\$179,675.10						

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
TAX INCREMENT DISTRICT #3											
	REVENUES										
410-414110-000	TIF #3; PERSONAL PROP - AID	-	-	0.00%		-	-	-	0.00%	-	0.00%
410-414190-000	TIF #3; TAX INCREMENTS	-	-	0.00%		-	-	-	0.00%	-	0.00%
410-414195-000	TIF #3; EXEMPT COMPUTER AID	-	-	0.00%		-	-	-	0.00%	-	0.00%
410-474720-000	TIF #3; EDA REVENUE	-	-	0.00%		-	-	-	0.00%	-	0.00%
410-484810-000	TIF #3; MISC REVENUES	-	-	0.00%		-	-	-	0.00%	-	0.00%
410-484820-000	TIF #3; INTEREST INCOME	-	-	100.00%		-	-	-	0.00%	-	0.00%
410-484860-000	TIF #3; RENTAL INCOME	-	-	0.00%		-		-	0.00%	-	0.00%
410-487000-000	TIF #3; REF PRIOR YR EXPENSES	-	-	0.00%		-		-	0.00%	-	0.00%
410-491100-000	TIF #3; PROCEEDS FROM DEBT	-	-	0.00%		-		-	0.00%	-	0.00%
410-494950-000	TIF #3; LAND SALE PROCEEDS	-	-	0.00%		-		-	0.00%	-	0.00%
410-494960-000	TIF #3; TRANSFER FROM OTHERS	-	-	0.00%		-		-	0.00%	-	0.00%
	TOTAL TID #3 REVENUES	-	-	100.00%		-	-	-	100.00%	-	0.00%
	EXPENDITURES										
410-511570-111	WAGES & SALARIES	-	-	0.00%		-	-	-	0.00%	-	0.00%
410-511570-151	SOCIAL SECURITY	-	-	0.00%		-	-	-	0.00%	-	0.00%
410-511570-152	RETIREMENT	-	-	0.00%		-	-	-	0.00%	-	0.00%
410-511570-154	HEALTH/DENTAL/VISION	-	-	0.00%		-	-	-	0.00%	-	0.00%
410-511570-155	LIFE INSURANCE	-	-	0.00%		-	-	-	0.00%	-	0.00%
410-511570-156	LT DISABILITY	-	-	0.00%		-	-	-	0.00%	-	0.00%
410-511570-212	TIF #3; LEGAL SVCS	3,406.50	-	100.00%		1,000.00	1,000.00	-	100.00%	-	0.00%
410-511570-213	TIF #3; AUDIT/ACCOUNTING	14,037.50	-	100.00%		-	-	-	100.00%	-	0.00%
410-511570-249	TIF #3; MISC OPERATING EXPENSE	-	-	100.00%		-	-	-	0.00%	-	0.00%
410-513000-600	TIF #3; CAPITAL OUTLAY	-	-	0.00%		-	-	-	0.00%	-	0.00%
410-574000-215	TIF #3; ENGINEERING	-	-	0.00%		-	-	-	0.00%	-	0.00%
410-574100-800	SEWER INTERCEPTOR EXPENSE	-	-	0.00%		-	-	-	0.00%	-	0.00%
410-581000-610	TIF #3; PRINCIPAL PAYMENTS	-	-	0.00%		-	-	-	0.00%	-	0.00%
410-581000-620	TIF #3; INTEREST PAYMENTS	-	-	0.00%		-	-	-	0.00%	-	0.00%
410-581000-630	TIF #3; TRANSFER - CDA	-	-	0.00%		-	-	-	0.00%	-	0.00%
410-581000-665	TIF #3; TRANSFER - GEN/SWR FN	-	-	0.00%		-	-	-	0.00%	-	0.00%
410-581000-667	TIF #3; DISCOUNT ON DEBT	-	-	0.00%		-	-	-	0.00%	-	0.00%
410-581100-620	TIF #3; INTEREST ON ADVANCE	-	-	0.00%		-	-	-	0.00%	-	0.00%
410-581100-660	TIF #3; PAYING AGENT FEES	-	-	0.00%		-	-	-	0.00%	-	0.00%
410-581200-600	TIF #3; TRANSFER - DEBT SERV	-	-	0.00%		-	-	-	0.00%	-	0.00%
410-595000-601	JJB - INCREMENT REPAYMENT	-	-	100.00%		-	-	-	0.00%	-	0.00%
410-595000-602	525 - INCREMENT REPAYMENT	-	-	100.00%		-	-	-	0.00%	-	0.00%
410-595000-603	FAP - INCREMENT REPAYMENT	-	-	100.00%		-	-	-	0.00%	-	0.00%
410-595000-604	ICB - INCREMENT REPAYMENT	-	-	0.00%		-	-	-	0.00%	-	0.00%
410-599000-600	DISTRIBUTION TO TAXING JURISDI	-	-	100.00%		-	-	-	0.00%	-	0.00%
	TOTAL TID #3 EXPENDITURES	17,444.00	-	100.00%		1,000.00	1,000.00	-	100.00%	-	0.00%
TID #3 REVENUES OVER EXPENDITURES		(17,444.00)	-	-100.00%		(1,000.00)	(1,000.00)	-	100.00%	-	0.00%

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
TAX INCREMENT DISTRICT #4											
	REVENUES										
412-414110-000	TIF #4; PERS PROP - STATE AID	1,353.40	1,353.40	0.00%		69,071.00	69,071.00	1,353.40	5003.52%	67,689.58	4901.45%
412-414128-000	TIF #4; AG LAND PENALTY	-	-	0.00%		-	-	-	0.00%	-	0.00%
412-414190-000	TIF #4; TAX INCREMENTS	413,868.92	393,093.92	5.28%		342,713.15	342,713.10	353,525.62	-3.06%	353,794.28	0.08%
412-414195-000	TIF #4; TAX EXEMPT COMPUTERS	309.65	309.65	0.00%		309.65	309.65	309.65	0.00%	309.65	0.00%
412-434370-000	TIF #4; LAND USE PERMITS/APPLI	-	-	0.00%		-	-	-	0.00%	-	0.00%
412-434420-000	TIF #4; OTHER PERMITS, FEES	-	-	0.00%		-	-	-	0.00%	-	0.00%
412-484810-000	TIF #4; MISCELLANEOUS INCOME	-	-	0.00%		-	-	-	0.00%	-	0.00%
412-484811-000	TIF #4; GRANT PROCEEDS	-	-	0.00%		-	-	-	0.00%	-	0.00%
412-484820-000	TIF #4; INTEREST INCOME	17,507.34	10,000.00	75.07%		9,695.05	17,000.00	14,000.00	21.43%	14,000.00	0.00%
412-484830-000	TIF #4; REIMBURSED EXPENSES	-	-	0.00%		-	-	-	0.00%	-	0.00%
412-494920-000	TIF #4; BOND PROCEEDS	-	-	0.00%		-	-	-	0.00%	-	0.00%
412-494940-000	TIF #4; CONTR BY DEVELOPER	-	-	0.00%		-	-	-	0.00%	-	0.00%
412-494970-000	TIF #4; TSF FROM OTHER FUNDS	-	-	0.00%		-	-	-	0.00%	-	0.00%
	TOTAL TID #4 REVENUES	433,039.31	404,756.97	6.99%		421,788.85	429,093.75	369,188.67	16.23%	435,793.51	18.04%
	EXPENDITURES										
412-511300-111	TIF #4; SALARY & WAGES	17,559.42	16,830.74	4.33%		10,210.92	13,259.47	13,259.47	0.00%	14,294.15	7.80%
412-511300-151	TIF #4; SOC SEC/MEDICARE TAX	1,190.03	1,287.56	-7.57%		754.56	1,014.35	1,014.35	0.00%	1,093.50	7.80%
412-511300-152	TIF #4; RETIREMENT	1,105.90	1,161.32	-4.77%		698.75	921.53	921.53	0.00%	1,029.18	11.68%
412-511300-154	TIF #4; HEALTH/DENTAL/VISION	2,605.36	4,469.72	-41.71%		2,009.70	2,784.82	2,784.82	0.00%	3,007.16	7.98%
412-511300-155	TIF #4; LIFE INSURANCE	57.28	35.56	61.08%		37.85	26.67	26.67	0.00%	26.67	0.01%
412-511300-156	TIF #4; LONG TERM DISABILITY	46.03	48.18	-4.46%		35.37	46.41	46.41	0.00%	50.03	7.80%
412-511570-210	TIF #4; PROFL SVCS - ENGINEERI	140.67	2,000.00	-92.97%		15,797.25	11,000.00	2,000.00	450.00%	10,000.00	400.00%
412-511570-211	TIF #4; PROF SVCS; OTHER	-	-	0.00%		-	-	-	0.00%	-	0.00%
412-511570-212	TIF #4; PROFL SVCS; LEGAL SVCS	-	1,000.00	-100.00%		-	-	1,000.00	-100.00%	1,000.00	0.00%
412-511570-213	TIF #4; PROFL SVCS; AUDIT/ACCT	3,412.50	3,250.00	5.00%		1,601.25	3,250.00	3,250.00	0.00%	3,250.00	0.00%
412-511570-214	TIF #4; STATE ANNUAL FEE	150.00	150.00	0.00%		150.00	150.00	150.00	0.00%	150.00	0.00%
412-511570-249	TIF #4; OPERATING EXP/SUPPLIES	20.42	300.00	-93.19%		-	300.00	300.00	0.00%	300.00	0.00%
412-513000-600	TIF #4; PROJECT ENGINEERING	-	1,000.00	-100.00%		-	-	1,000.00	-100.00%	1,000.00	0.00%
412-513000-700	TIF #4; ROADWAY CONSTRUCTION	-	-	0.00%		-	-	-	0.00%	-	0.00%
412-513000-710	TIF #4; STORMWATER CONSTRUCTIO	-	-	0.00%		-	-	-	0.00%	-	0.00%
412-513000-720	TIF #4; UTILITIES CONSTRUCTED	-	-	0.00%		-	-	-	0.00%	-	0.00%
412-513000-730	TIF #4; OTHER INFRASTRUCTURE	-	-	0.00%		-	-	-	0.00%	-	0.00%
412-561000-630	TIF #4; TRANSFER TO CDA	8,500.00	8,500.00	0.00%		8,500.00	8,500.00	8,500.00	100.00%	8,500.00	0.00%
412-581000-660	TIF #4; ESCROW AGENT FEES	-	-	0.00%		-	-	-	0.00%	-	0.00%
412-581000-665	TIF #4; BOND ISSUANCE COSTS	-	-	0.00%		-	-	-	0.00%	-	0.00%
412-581200-600	TIF #4; TRANSFER TO OTHER FDS	97,022.50	107,348.75	-9.62%		86,338.75	105,501.25	105,501.25	0.00%	103,464.00	-1.93%
412-595000-610	TIF #4; DUE TO OTTERY	21,661.50	22,087.78	-1.93%		13,752.18	13,752.18	22,094.73	-37.76%	14,027.22	-36.51%
412-595000-611	TIF #4; DUE TO DUFFY	33,486.83	34,146.29	-1.93%		26,597.88	26,597.88	34,156.57	-22.13%	27,129.84	-20.57%
412-595000-612	TIF #4; DUE TO FROMM	188,408.24	152,339.47	23.68%		134,968.87	134,968.87	192,176.40	-29.77%	137,668.25	-28.36%
412-595000-613	TIF #4; DUE TO DREXEL	39,802.96	46,107.02	-13.67%		42,770.85	42,770.85	40,599.02	5.35%	43,626.27	7.46%
	TOTAL TID #4 EXPENDITURES	415,169.64	402,062.39	3.26%		344,224.18	364,844.28	428,781.22	-14.91%	369,616.27	-13.80%
TID #4 REVENUES OVER EXPENDITURES		17,869.67	2,694.58	563.17%		77,564.67	64,249.47	(59,592.55)	-207.81%	66,177.24	-211.05%
		Beginning Fund Balance (1/1/2025)				\$378,305.27					
		Projected Ending Fund Balance (12/31/2025)				\$442,554.74					

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
TAX INCREMENT DISTRICT #5											
	REVENUES										
413-414110-000	TIF #5; PERS PROP - STATE AID					10,234.94	10,234.94			10,030.24	0.00%
413-414190-000	TIF #5; TAX INCREMENT	21,387.02	20,313.02	0.00%		26,317.12	20,313.02	27,147.41	-25.18%	31,254.00	15.13%
413-484820-000	TIF#5; INTEREST ON INVESTMENTS			0.00%		8.25	12.00	-	0.00%	12.00	
	TOTAL TID #5 REVENUES	-	-	0.00%		8.25	12.00	-	0.00%	41,296.24	
	EXPENDITURES										
413-511570-111	WAGES & SALARIES	17,559.42	16,830.74	4.33%		10,210.92	16,872.64	13,259.47	27.25%	14,294.15	7.80%
413-511570-151	SOC SEC/MEDICARE TAX	1,190.03	1,287.57	-7.58%		754.56	1,113.98	1,014.35	9.82%	1,093.50	7.80%
413-511570-152	RETIREMENT	1,105.90	1,161.32	-4.77%		698.75	1,037.30	921.53	12.56%	1,029.18	11.68%
413-511570-154	HEALTH/DENTAL/VISION	2,605.36	4,469.72	-41.71%		2,009.70	2,384.69	2,784.82	-14.37%	3,007.16	7.98%
413-511570-155	LIFE INSURANCE	57.28	35.56	61.08%		37.85	54.30	26.67	103.60%	26.67	0.01%
413-511570-156	LONG TERM DISABILITY	46.03	48.18	-4.46%		35.37	41.82	46.41	-9.89%	50.03	7.80%
413-511570-210	TIF #5; PRFL SVCS; ENGINEERING	140.67	1,500.00	-90.62%		-	140.67	1,000.00	-85.93%	1,000.00	0.00%
413-511570-211	TIF #5; PROF SVCS; OTHER	-	-	0.00%		-	-	-	0.00%	-	0.00%
413-511570-212	TIF #5; PROFL SVCS; LEGAL	38.00	1,500.00	-97.47%		550.00	550.00	1,500.00	-63.33%	1,500.00	0.00%
413-511570-213	TIF #5 PRFL SVCS; AUDIT/ACCOU	3,412.50	3,250.00	5.00%		1,601.25	3,412.50	3,250.00	5.00%	3,250.00	0.00%
413-511570-214	TIF #5; STATE; ANNUAL FEE	150.00	150.00	100.00%		150.00	150.00	150.00	0.00%	150.00	0.00%
413-561000-630	TIF #5; CONTRIBUTION TO CDA	8,500.00	8,500.00	100.00%		8,500.00	150.00	8,500.00	-98.24%	8,500.00	0.00%
	TOTAL TID #5 EXPENDITURES	34,805.19	38,733.09	-10.14%		24,548.40	25,907.90	32,453.25	-20.17%	33,900.70	4.46%
TID #5 REVENUES OVER EXPENDITURES		(34,805.19)	(38,733.09)	-10.14%		(24,540.15)	(25,895.90)	(32,453.25)	-20.21%	7,395.55	-122.79%
		Beginning Fund Balance (1/1/2025)				(\$57,789.28)					
		Projected Ending Fund Balance (12/31/2025)				(\$83,685.18)					

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
TAX INCREMENT DISTRICT #6											
	REVENUES										
414-414110-000	TIF #6; PERS PROP - STATE AID						14,117.00			13,834.66	
414-414190-000	TIF #6; TAX INCREMENT	63,892.50	60,685.50	0.00%		21,441.33	21,441.33	22,117.80	0.00%	169,402.49	100.00%
414-484820-000	TIF #6; INTEREST ON INVESTMENTS						51.30			66.00	
	TOTAL TID #6 REVENUES	63,892.50	60,685.50	0.00%		21,441.33	35,609.63	22,117.80	0.00%	183,303.15	100.00%
	EXPENDITURES										
414-511570-111	WAGES & SALARIES	17,559.42	16,830.74	4.33%		10,210.92	16,872.64	13,259.47	27.25%	14,294.15	7.80%
414-511570-151	SOC SEC/MEDICARE TAX	1,189.63	1,287.57	-7.61%		754.79	1,113.54	1,014.35	9.78%	1,093.50	7.80%
414-511570-152	RETIREMENT	1,106.49	1,161.32	-4.72%		698.73	1,037.87	921.53	12.62%	1,029.18	11.68%
414-511570-154	HEALTH/DENTAL/VISION	2,604.09	4,469.72	-41.74%		2,009.31	2,383.48	2,784.82	-14.41%	3,007.16	7.98%
414-511570-155	LIFE INSURANCE	57.16	35.56	60.74%		37.76	54.18	26.67	103.15%	26.67	0.01%
414-511570-156	LONG TERM DISABILITY	45.84	48.18	-4.86%		35.29	41.65	46.41	-10.25%	50.03	7.80%
414-511570-210	TIF #6; PROF SVCS; ENGINEERING	140.66	1,000.00	-85.93%		-	140.66	1,000.00	-85.93%	1,000.00	0.00%
414-511570-211	TIF #6; PROF SVCS; OTHER	-	-	0.00%		-	-	-	0.00%	-	0.00%
414-511570-212	TIF #6; PROF SVCS; LEGAL	-	1,500.00	-100.00%		-	-	1,500.00	-100.00%	1,500.00	0.00%
414-511570-213	TIF #6; PROF SVCS; AUDIT/ACCOU	3,412.50	3,250.00	5.00%		1,601.25	3,412.50	3,250.00	5.00%	3,250.00	0.00%
414-511570-214	TIF #6; STATE; ANNUAL FEE	150.00	150.00	0.00%		150.00	150.00	150.00	0.00%	150.00	0.00%
414-561000-630	TIF #6; TRANSFER TO CDA	8,500.00	8,500.00	0.00%		8,500.00	8,500.00	8,500.00	0.00%	8,500.00	0.00%
414-595000-610	TIF #6; DUE TO LUDINGTON	-	-	100.00%		-	-	-	0.00%	-	0.00%
414-595000-611	TIF #6; DUE TO MRW PROPERTIES	1,212.16	1,505.08	100.00%		292.91	1,212.16	292.91	313.83%	-	-100.00%
414-595000-6xx	TIF #6; DUE TO LOPPNOW	-	-	0.00%		-	-	-	0.00%	-	0.00%
	TOTAL TID #6 EXPENDITURES	35,977.95	39,738.17	-9.46%		24,290.96	34,918.67	32,746.16	6.63%	33,900.70	3.53%
TID #6 REVENUES OVER EXPENDITURES		27,914.55	20,947.33	33.26%		(2,849.63)	690.96	(10,628.36)	-106.50%	149,402.45	-1505.70%
		Beginning Fund Balance (1/1/2025)				(\$50,083.64)					
		Projected Ending Fund Balance (12/31/2025)				(\$49,392.68)					

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
CAPITAL PROJECTS AND EQUIPMENT											
	REVENUES										
415-414190-000	FUNDING; TAX LEVIED BY CITY	35,956.00	35,956.00	0.00%		-	35,956.00	-	#DIV/0!	-	#DIV/0!
415-414200-000	FUNDING; ADDL CITY FUNDS	-	-	#DIV/0!		-	-	-	0.00%	-	0.00%
415-424210-000	CAP PRJTS; STATE HWY AID	-	-	0.00%		-	-	-	0.00%	-	0.00%
415-424215-000	CAP PRJTS; COUNTY AID; TRIP	-	-	0.00%		-	-	-	0.00%	-	0.00%
415-424222-000	CAP PRJTS; SAFE ROUTES GRANT	-	-	0.00%		-	-	-	0.00%	-	0.00%
415-424230-000	CAP PRJTS; STATE AID/REIMB	-	-	0.00%		-	-	-	0.00%	-	0.00%
415-454550-000	PROCEEDS; DISPOSAL FIXED ASSET	9,635.00	12,500.00	-22.92%		6,685.00	5,785.00	5,000.00	15.70%	5,000.00	0.00%
415-454560-000	INTEREST ON SALE PROCEEDS	6,864.95	2,000.00	243.25%		1,512.54	2,000.00	5,000.00	-60.00%	2,000.00	-60.00%
415-484810-000	CAP PRJTS; MISC REVENUES	399.67	-	100.00%		-	399.67	-	100.00%	-	0.00%
415-484815-000	CAP PRJTS; DONATIONS/CONTRIBU	-	-	0.00%		-	-	-	0.00%	-	0.00%
415-484820-000	CAP PRJTS; INTEREST INCOME	32,519.38	3,500.00	829.13%		15,527.78	19,409.73	3,500.00	454.56%	15,000.00	328.57%
415-484835-000	CAP PROJ; INTEREST SPEC ASSESS	-	-	0.00%		208.52	-	-	#DIV/0!	-	#DIV/0!
415-484825-000	CAP PRJTS; SIDEWALK SPECIALS	-	2,835.00	-100.00%		2,835.00	2,835.00	2,835.00	0.00%	-	-100.00%
415-494920-000	CAP PRJTS; TSF IN-L/TBOND FDS	-	-	#DIV/0!		-	-	-	0.00%	-	0.00%
415-494920-001	CAP PRJTS; BOND PROCEEDS	2,410,000.00	-	0.00%		-	-	-	0.00%	5,004,782.00	
415-494960-000	CAP PRJTS; TRSF FROM OTHER FDS	206,000.00	206,000.00	0.00%		-	206,000.00	-	#DIV/0!	-	#DIV/0!
415-494990-000	CAP PRJTS; CARRY OVER/SURPLUS	-	31,224.00	-100.00%		-	1,623,821.68	1,484,700.00	9.37%	813,694.18	-45.19%
	TOTAL CAPITAL PROJECTS REVENUE	2,701,375.00	294,015.00	818.79%		26,768.84	1,896,207.08	1,501,035.00	26.33%	5,840,476.18	289.10%
	EXPENDITURES										
415-511570-200	CAP PRJTS; PFL'S SVCS - OTHER	14,535.00	28,500.00	0.00%		15,650.00	15,525.00	-	0.00%	-	0.00%
415-511570-210	CAP PRJTS; ENGINEERING	12,457.11	-	0.00%		10,575.14	10,575.14	3,000.00	100.00%	-	100.00%
415-511570-211	CAP PRJTS; BANK FEES/CHARGES	-	15.00	100.00%		80.00	80.00	15.00	433.33%	15.00	0.00%
415-511570-213	CAP PRJTS; AUDIT/LEGAL FEES	1,000.00	1,000.00	0.00%		925.00	925.00	1,000.00	-7.50%	1,000.00	0.00%
415-513000-600	CAP PRJTS; PUBLIC WORKS DEPART	64,580.85	65,000.00	0.00%		6,500.00	6,500.00	22,000.00	-70.45%	110,000.00	400.00%
415-513000-601	CAP PRJTS; SAFE RTS TO SCHOOL	-	-	0.00%		23,299.17	23,299.17	25,000.00	0.00%	-	100.00%
415-513000-602	CAP PRJTS; POLICE DEPARTMENT	-	-	0.00%		-	5,000.00	55,000.00	0.00%	-	100.00%
415-513000-604	CAP PRJTS; CITY HALL	25,262.40	39,000.00	-35.22%		1,154.94	1,154.94	10,000.00	-88.45%	-	-100.00%
415-513000-607	CAP PRJTS; PARKS IMPROVEMENTS	3,124.55	65,000.00	0.00%		8,284.98	111,800.00	169,700.00	-34.12%	617,000.00	263.58%
415-513000-608	CAP PRJTS; FIBER OPTIC NETWORK	-	-	0.00%		1,165.64	30,000.00	50,000.00	0.00%	50,000.00	100.00%
415-513000-610	CAP PRJTS; FIRE DEPARTMENT	25,250.85	-	#DIV/0!		-	-	25,000.00	0.00%	-	100.00%
415-513000-611	CAP PRJTS; AQUATIC CENTER	-	-	0.00%		-	13,000.00	23,000.00	0.00%	46,000.00	100.00%
415-513000-612	CAP PRJTS; PUBLIC LIBRARY	-	-	0.00%		-	-	-	0.00%	-	0.00%
415-513000-615	CAP PRJTS; COMMUNITY CENTER	-	-	0.00%		39,761.36	68,523.64	154,000.00	0.00%	70,000.00	100.00%
415-513000-699	CAP PRJTS; PRIOR YR STS PRJT	-	-	0.00%		-	-	-	0.00%	-	0.00%
415-513000-700	CAP PRJTS; STREET CONSTRUCTION	560.00	1,000,000.00	-99.94%		-	-	-	0.00%	-	0.00%
415-513000-710	CAP PRJTS; STORMWATER	-	897,500.00	100.00%		-	-	-	0.00%	-	0.00%
415-513000-720	CAP PRJTS; SIDEWALKS	-	37,500.00	-100.00%		-	-	-	0.00%	-	0.00%
415-513000-800	CAP PRJTS; VEHICLE PURCHASES	58,731.85	58,000.00	1.26%		-	-	-	0.00%	-	0.00%
415-513000-801	CAP PRJTS; FD VEHICLE PURCHASE	-	-	0.00%		54,355.50	54,355.50	65,500.00	0.00%	239,064.00	100.00%
415-513000-802	CAP PRJTS; PD VEHICLE PURCHASE	-	-	0.00%		77,779.19	81,479.19	85,000.00	0.00%	141,000.00	100.00%
415-513000-803	CAP PRJTS; PW VEHICLE PURCHASE	-	-	0.00%		46,942.00	46,942.00	35,000.00	0.00%	333,242.00	100.00%
415-513000-810	CAP PRJTS; EQUIPMENT PURCHASES	-	-	#DIV/0!		-	-	-	0.00%	-	0.00%
415-513000-811	CAP PRJTS; FD EQPMNT PURCHASE	-	-	0.00%		-	-	-	0.00%	15,000.00	0.00%
415-513000-812	CAP PRJTS; PD EQPMNT PURCHASE	-	-	0.00%		-	-	-	0.00%	40,500.00	0.00%
415-513000-813	CAP PRJTS; PW EQPMNT PURCHASE	-	-	0.00%		90,850.00	120,000.00	120,000.00	0.00%	72,000.00	100.00%
415-581000-215	CAP PRJTS; ENGINEER-TOWER DRIV	1,193.73	-	100.00%		9,444.97	-	-	100.00%	-	0.00%
415-581000-216	CAP PRJTS; ENGINEER-HWY. 89	-	-	100.00%		(7.59)	(7.59)	-	0.00%	-	0.00%
415-581000-217	CAP PRJTS; ENGINEER-2024 STS	770,758.52	-	100.00%		(5,296.94)	-	-	100.00%	-	0.00%

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)	2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
415-581000-218	CAP PRJTS; ENGINEER-STREETS	487.13	-	100.00%	-	-	-	100.00%	-	0.00%
415-581000-219	CAP PRJTS; ENGINEER-LUDINGTON	18,404.53	-	100.00%	249,059.32	203,834.66	283,000.00	100.00%	-	100.00%
415-581000-250	CAP PRJTS; 2025 BROOKSIDE LANE	11,418.56	-	0.00%	(46,713.35)	279,000.00	310,000.00	0.00%	-	100.00%
	CAP PRJTS; 2026 PSB DESIGN	-	-	0.00%	-	-	-	0.00%	1,976,065.00	100.00%
	CAP PRJTS; 2026 W SCHOOL ST	-	-	0.00%	-	-	-	0.00%	1,399,212.00	100.00%
415-581000-665	CAP PRJTS; DEBT ISSUANCE COST	42,112.71	-	0.00%	-	-	-	0.00%	-	100.00%
415-581000-667	CAP PRJTS; DISCOUNT ON DEBT	17,149.28	-	0.00%	-	-	-	0.00%	-	100.00%
415-581000-901	BOND ISSUANCE COSTS	-	-	0.00%	-	-	-	0.00%	-	0.00%
415-581200-600	CAP PRJTS; TRANSFERS OUT	10,526.25	-	0.00%	-	10,526.25	52,500.00	100.00%		100.00%
	TOTAL CAPITAL PROJECTS EXPENDITURES	1,077,553.32	2,191,515.00	-50.83%	583,809.33	1,082,512.90	1,488,715.00	-27.29%	5,110,098.00	243.26%
CAPITAL PROJECTS REVENUE OVER EXPENDITURES		1,623,821.68	(1,897,500.00)	-100.00%	(557,040.49)	813,694.18	12,320.00	100.00%	730,378.18	100.00%
		Beginning Fund Balance (1/1/2025)			\$2,263,334.37					
		Projected Ending Fund Balance (12/31/2025)			\$3,077,028.55					

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
TAX INCREMENT DISTRICT #7											
	REVENUES										
416-414110-000	TIF #7; PERSONAL PROP AID	-	-	0.00%		-	-	-	0.00%	-	0.00%
416-414190-000	TIF #7; TAX INCREMENTS	-	-	0.00%		-	-	-	0.00%	15,383.18	0.00%
416-414195-000	TIF #7; EXEMPT COMPUTER AID	-	-	0.00%		-	-	-	0.00%	-	0.00%
416-484810-000	TIF #7; MISC REVENUES	-	-	0.00%		-	-	-	0.00%	-	0.00%
416-484820-000	TIF #7; INTEREST INCOME	-	-	0.00%		441.15	441.15	-	0.00%	-	0.00%
416-484860-000	TIF #7; RENTAL INCOME	-	-	0.00%		-	-	-	0.00%	-	0.00%
416-494920-000	TIF #7; PROCEEDS FROM DEBT	810,000.00	-	0.00%		-	-	-	0.00%	-	0.00%
416-494921-000	TIF #7; PREMIUM ON LT DEBT	39,517.80	-	0.00%		-	-	-	0.00%	-	0.00%
416-494950-000	TIF #7; LAND SALE PROCEEDS	-	-	0.00%		-	-	-	0.00%	-	0.00%
416-494960-000	TIF #7; TRANSFER FROM OTHERS	-	-	0.00%		-	-	-	0.00%	-	0.00%
416-494990-000	TIF #7; CARRY OVER/SURPLUS	-	-	0.00%		-	-	-	0.00%	-	100.00%
	TOTAL TID #4 REVENUES	849,517.80	-	0.00%		441.15	441.15	-	0.00%	15,383.18	0.00%
	EXPENDITURES										
416-511570-111	TIF #7; WAGES & SALARIES	-	-	0.00%		10,210.91	13,259.47	13,259.47	0.00%	14,294.15	100.00%
416-511570-151	TIF #7; SOCIAL SECURITY	-	-	0.00%		704.85	1,014.35	1,014.35	0.00%	1,093.50	100.00%
416-511570-152	TIF #7; RETIREMENT	-	-	0.00%		651.38	921.53	921.53	0.00%	1,029.18	100.00%
416-511570-154	TIF #7; HEALTH/DENTAL/VISION	-	-	0.00%		1,866.45	2,784.82	2,784.82	0.00%	3,007.16	100.00%
416-511570-155	TIF #7; LIFE INSURANCE	-	-	0.00%		31.58	26.67	26.67	0.00%	26.67	100.00%
416-511570-156	TIF #7; LT DISABILITY	-	-	0.00%		30.53	46.41	46.41	0.00%	50.03	100.00%
416-511570-212	TIF #7; LEGAL SERVICES	20,730.36	-	0.00%		-	1,500.00	7,500.00	100.00%	1,500.00	100.00%
416-511570-213	TIF #7; AUDIT/ACCOUNTING	4,500.00	-	0.00%		1,601.25	4,500.00	3,250.00	100.00%	3,250.00	100.00%
416-511570-214	TIF #7; STATE ANNUAL FEE	-	-	0.00%		150.00	150.00	150.00	0.00%	150.00	100.00%
416-511570-249	TIF #7; MISC OPERATING EXPENSE	1,000.00	-	0.00%		-	-	-	0.00%	-	0.00%
416-513000-600	TIF #7; CAPITAL OUTLAY	-	-	0.00%		64,749.12	479,640.80	785,000.00	0.00%	305,359.20	100.00%
416-561000-630	TIF #7; TRANSFER - CDA	-	-	0.00%		-	-	-	0.00%	8,500.00	0.00%
416-574000-215	TIF #7; ENGINEERING	14,254.54	-	0.00%		21,116.89	8,000.00	8,000.00	100.00%	8,000.00	100.00%
416-574100-500	TIF #7; PROJECT ENGINEERING	9,868.25	-	0.00%		-	-	-	0.00%	-	0.00%
416-574100-600	TIF #7; ROADWAY CONSTRUCTION	-	-	0.00%		-	-	-	0.00%	-	0.00%
416-574100-700	TIF #7; STORMWATER CONSTRUCTIO	23,898.88	-	0.00%		70,985.65	-	-	0.00%	-	0.00%
416-574100-800	TIF #7; UTILITY CONSTRUCTION	-	-	0.00%		-	-	-	0.00%	-	0.00%
416-574100-900	TIF #7; OTHER INFRASTRUCTURE	-	-	0.00%		-	-	-	0.00%	-	0.00%
416-581000-610	TIF #7; PRINCIPAL PAYMENTS	-	-	0.00%		-	-	-	0.00%	-	0.00%
416-581000-620	TIF #7; INTEREST PAYMENTS	-	-	0.00%		-	-	-	0.00%	-	0.00%
416-581000-665		-	-	0.00%		-	-	-	0.00%	-	0.00%
416-581000-667	TIF #7; DISCOUNT ON DEBT	5,763.86	-	0.00%		-	-	-	0.00%	-	0.00%
416-581100-620	TIF #7; INTEREST ON ADVANCE	-	-	0.00%		-	-	-	0.00%	-	0.00%
416-581100-660	TIF #7; PAYING AGENT FEES	-	-	0.00%		-	-	-	0.00%	-	0.00%
416-581200-600	TIF #7; TRANSFER - DEBT SERV	-	-	0.00%		9,860.83	-	118,328.40	0.00%	14,899.00	100.00%
416-595000-601	TIF #7; TBD INCREMENT RPYMT	-	-	0.00%		-	-	-	0.00%	-	0.00%
416-595000-602	TIF #7; TBD INCREMENT RPYMT	-	-	0.00%		-	-	-	0.00%	-	0.00%
	TOTAL TID #7 EXPENDITURES	80,015.89	-	0.00%		181,959.44	511,844.05	940,281.65	100.00%	361,158.90	100.00%
TID #7 REVENUES OVER EXPENDITURES		769,501.91	-	0.00%		(181,518.29)	(511,402.90)	(940,281.65)	100.00%	(345,775.72)	-100.00%
		Beginning Fund Balance (1/1/2025)				\$752,059.30					
		Projected Ending Fund Balance (12/31/2025)				\$240,656.40					

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Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)	2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
STORMWATER FUND (all revenues and expenses - moved from General Fund in 2023)										
	REVENUES									
650-414110-000	STORMWATER; TAX LEVIED BY CITY	45,572.00	45,572.00	0.00%	72,761.00	45,572.00	72,760.79	-37.37%	74,441.81	2.31%
650-434400-000	STORM WATER; PERMITS	-	-	0.00%	943.63	-	-	0.00%	-	0.00%
650-464690-000	RESIDENTIAL REVENUE	-	-	0.00%	-	-	-	0.00%	-	0.00%
650-464691-000	COMMERCIAL REVENUE	-	-	0.00%	-	-	-	0.00%	-	0.00%
650-464692-000	INDUSTRIAL REVENUE	-	-	0.00%	-	-	-	0.00%	-	0.00%
650-464693-000	PUBLIC AUTHORITY REVENUE	-	-	0.00%	-	-	-	0.00%	-	0.00%
650-464694-000	SPECIAL ASSESSMENT REVENUE	-	-	0.00%	-	-	-	0.00%	-	0.00%
650-484810-000	MISC. REVENUE	-	-	0.00%	-	-	-	0.00%	-	0.00%
650-484820-000	INTEREST INCOME	36.42	4.50	709.33%	42.67	43.75	40.00	9.37%	40.00	0.00%
650-494920-000	STORM WATER; PROCEEDS LT DEBT	285,000.00	-	0.00%	-	287,300.00	-	100.00%	245,155.00	0.00%
650-494930-000	GRANTS RECEIVED	-	-	0.00%	-	-	-	0.00%	-	0.00%
650-494950-000	SURPLUS RETAINED EARNINGS	-	-	0.00%	-	-	40,000.00	0.00%	-	100.00%
	TOTAL STORMWATER FUND REVENUES	330,608.42	45,576.50	0.00%	73,747.30	332,915.75	112,800.79	195.14%	319,636.81	183.36%
	EXPENDITURES									
650-555200-212	PROF SERVICES; ATTORNEY	3,340.50	-	0.00%	350.00	3,000.00	3,000.00	100.00%	3,000.00	100.00%
650-555200-213	PROF SERVICES; AUDIT	400.00	400.00	100.00%	-	400.00	400.00	0.00%	400.00	0.00%
650-555200-215	PROF SERVICES; ENGINEER	23,306.25	2,500.00	100.00%	2,968.75	3,000.00	2,500.00	20.00%	3,000.00	20.00%
650-555200-311	POSTAGE/SUPPLIES	-	-	0.00%	-	-	-	0.00%	-	0.00%
650-555200-312	BILLING SERVICES	-	-	0.00%	-	-	-	0.00%	-	0.00%
650-555200-511	INSURANCE	-	-	0.00%	-	-	-	0.00%	-	0.00%
650-555210-111	STORM WATER; WAGES	21,122.75	22,515.92	-6.19%	15,495.19	21,551.00	22,197.52	-2.91%	24,189.70	8.97%
650-555210-112	STORM WATER; OVERTIME	674.21	403.00	100.00%	178.83	820.66	845.28	-2.91%	813.81	-3.72%
650-555210-151	STORM WATER; SOC SEC	1,612.93	1,655.41	-2.57%	1,192.00	1,650.79	1,700.31	-2.91%	1,912.77	12.50%
650-555210-152	STORM WATER; RETIREMENT	1,403.28	1,408.18	-0.35%	1,046.60	1,554.83	1,601.48	-2.91%	1,800.25	12.41%
650-555210-154	STORM WATER; INSURANCE	4,446.11	6,247.61	-28.84%	3,229.85	5,682.86	5,853.35	-2.91%	6,367.95	8.79%
650-555210-155	STORM WATER; LIFE INS.	34.00	69.86	-51.33%	58.53	66.45	68.44	-2.91%	54.80	-19.93%
650-555210-156	STORM WATER; LTD	47.39	76.52	-38.07%	59.92	80.01	82.41	-2.91%	91.52	11.06%
650-555210-249	STORM WATER; REPAIR/MAINT	585.89	10,000.00	-94.14%	1,006.40	2,000.00	10,000.00	-80.00%	10,000.00	0.00%
650-555210-250	STORM WATER; EQUIPMENT	-	-	0.00%	-	-	-	0.00%	-	0.00%
650-555210-251	STORM WATER; EQUIP REPAIR	-	-	0.00%	-	-	-	0.00%	-	0.00%
650-555210-290	STORM WATER; CONTRACT SERVICES	-	-	0.00%	-	-	-	0.00%	-	0.00%
650-555210-312	STORM WATER; SUPPLIES	8.66	300.00	100.00%	5.43	100.00	300.00	-66.67%	300.00	0.00%
650-555210-365	STORM WATER; FUEL	-	-	0.00%	-	-	-	0.00%	-	0.00%
650-555210-810	STORM WATER; CAPITAL EQUIPMENT	110,910.00	-	0.00%	-	112,300.00	-	100.00%	-	0.00%
650-555210-820	STORM WATER; CAPITAL PROJECTS	-	-	0.00%	-	-	-	0.00%	-	0.00%
650-555210-830	STORM WATER; STREET PROJECTS	154,606.94	-	100.00%	8,806.24	40,000.00	40,000.00	100.00%	245,155.00	100.00%
650-581000-600	DEBT SERVICE; PRINCIPAL	-	-	0.00%	-	-	-	0.00%	-	0.00%
650-581000-610	DEBT SERVICE; INTEREST	-	-	#DIV/0!	-	-	-	0.00%	-	0.00%
650-581000-650	STORM WATER; DEBT ISSUE COST	5,608.83	-	0.00%	-	-	-	0.00%	-	0.00%
650-581200-600	STORM WATER; TRANSFER DEBT SVC	-	-	0.00%	18,698.33	15,000.00	24,252.00	0.00%	22,551.00	100.00%
	TOTAL STORMWATER FUND EXPENDITURE	328,107.74	45,576.50	619.91%	53,096.07	207,206.60	112,800.79	83.69%	319,636.81	183.36%
	STORMWATER FUND REVENUES OVER EXPENDITURES	2,500.68	-	100.00%	20,651.23	125,709.14	-	100.00%	-	100.00%
	Beginning Fund Balance (1/1/2025)				(\$36,910.14)					
	Projected Ending Fund Balance (12/31/2025)				\$88,799.00					

CITY OF COLUMBUS
2026 BUDGET PREP
ALL FUNDS

Item #4.

Draft 2026 Budget As of 10/16/25		12/31/2024	12/31/2024	2024 Actual		12/31/2025	12/31/2025	2025 Projected	12/31/2026	2024 to 2025	
Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
FUNDS HELD IN TRUST (Mae Ward and Beautification Committee)											
	REVENUES										
800-474737-000	MAE WARD; DONATION	-	-	0.00%	-	-	-	0.00%	-	0.00%	
800-474737-100	BEAUTIFICATION DONATIONS	1,237.61	10,000.00	100.00%	-	617.61	14,000.00	-95.59%	-	-100.00%	
800-484820-000	INTEREST INCOME	-	-	#DIV/0!	-	-	-	0.00%	-	0.00%	
800-484827-000	INTEREST INCOME - BELLACK FUND	-	-	0.00%	-	-	-	0.00%	-	0.00%	
800-484829-000	INTEREST INCOME - MAE WARD FND	70.68	20.00	100.00%	-	-	75.00	-100.00%	-	-100.00%	
800-484830-000	INTEREST INCOME - BEAUT. COMM.	46.02	25.00	100.00%	-	-	25.00	-100.00%	-	-100.00%	
800-484831-000	INTEREST INCOME - CEMETERY FUN	-	-	100.00%	-	-	-	0.00%	-	0.00%	
800-494970-000	CONTRIBUTION FROM GENERAL FUND	1,500.00	1,500.00	0.00%	-	1,500.00	1,500.00	0.00%	-	-100.00%	
800-494990-000	APPLIED SURPLUS - PRIOR YEAR	-	10,049.06	0.00%	-	-	7,600.00	-100.00%	-	-100.00%	
	TOTAL TRUST FUND REVENUES	2,854.31	21,594.06	-86.78%	-	2,117.61	23,200.00	-90.87%	-	-100.00%	
	EXPENDITURES										
800-510000-340	BEAUTIFICATION EXPENSES	229.35	3,594.06	0.00%	-	-	1,700.00	-100.00%	-	-100.00%	
800-510000-341	BEAUTIFICATION COMMITTEE EXPS	1,038.23	16,500.00	100.00%	-	549.77	20,000.00	-97.25%	-	-100.00%	
800-511000-340	BELLACK FUND AWARDS/LOANS	-	-	0.00%	-	-	-	0.00%	-	0.00%	
800-511000-349	MAE WARD FUND AWARDS	-	1,500.00	-100.00%	-	-	1,500.00	-100.00%	-	-100.00%	
800-599000-920	TRANSFERS TO OTHER FUNDS	-	-	0.00%	-	-	-	0.00%	-	0.00%	
800-599100-920	BELLACK-TRANSFERS TO G/F	-	-	0.00%	-	-	-	0.00%	-	0.00%	
	TOTAL TRUST FUND EXPENDITURES	1,267.58	21,594.06	-94.13%	-	549.77	23,200.00	-97.63%	-	-100.00%	
TRUST FUND REVENUES OVER EXPENDITURES		1,586.73	-	#DIV/0!	-	1,567.84	-	-100.00%	-	0.00%	
Beautification Committee budget request											

CITY OF COLUMBUS
2026 BUDGET PREP
ALL FUNDS

Item #4.

Draft 2026 Budget As of 10/16/25		12/31/2024	12/31/2024	2024 Actual		12/31/2025	12/31/2025	2025 Projected	12/31/2026	2024 to 2025
Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)	2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
HISTORIC LAND PRESERVATION (Investments and other entered at year-end, no budget)										
	REVENUES									
810-484810-000	HLPC; MISC. REVENUES	-	-	0.00%	-	-	-	0.00%	-	0.00%
810-484811-000	HLPC; CALENDAR SALES	417.00	-	100.00%	-	-	-	0.00%	-	0.00%
810-484812-000	HLPC; TOUR BOOK SALES	388.00	-	100.00%	-	-	-	0.00%	-	0.00%
810-484830-000	HLPC; INTEREST INCOME	2,120.69	-	100.00%	-	-	-	0.00%	-	0.00%
810-484840-000	HLPC; DONATIONS - OTHER	1,146.00	-	100.00%	-	-	-	0.00%	-	0.00%
810-484850-000	HLPC; DONATIONS - PAVILION	6,480.00	-	100.00%	-	-	-	0.00%	-	0.00%
810-484860-000	HLPC; DONATIONS - RESTHAVEN	17,735.00	-	100.00%	-	-	-	0.00%	-	0.00%
810-492100-000	HLPC; TRANS/CONTRIBUT FROM GF	7,230.10	-	0.00%	-	1,500.00	-	100.00%	1,500.00	100.00%
	TOTAL HLPC REVENUES	28,286.69	-	100.00%	-	1,500.00	-	0.00%	1,500.00	0.00%
	EXPENDITURES									
810-511800-310	HLPC; OPERATING SUPPLIES/EXPEN	254.69	-	100.00%	-	-	-	0.00%	-	0.00%
810-511800-313	HLPC; PRINTING/PUBLISHING	1,566.32	-	100.00%	-	-	-	0.00%	-	0.00%
810-511800-318	HLPC; ADVERTISING	586.15	-	0.00%	352.00	-	-	0.00%	-	0.00%
810-511800-400	HLPC; PROJECT PAVILION	-	-	100.00%	-	-	-	0.00%	-	0.00%
810-511800-450	HLPC; PROJECT - RESTHAVEN	-	-	0.00%	396.00	-	-	0.00%	-	0.00%
810-511800-500	HLPC; OTHER EXPENSES/PROJECTS	5,742.30	-	100.00%	-	1,500.00	-	100.00%	1,500.00	100.00%
810-511800-511	HLPC; INSURANCE PREMIUMS	-	-	0.00%	-	-	-	0.00%	-	0.00%
	TOTAL HLPC EXPENDITURES	8,149.46	-	100.00%	748.00	1,500.00	-	0.00%	1,500.00	0.00%
HLPC REVENUES OVER EXPENDITURES		20,137.23	-	100.00%	(748.00)	-	-	0.00%	-	0.00%
		Beginning Fund Balance (1/1/2025)			\$198,878.00					
		Projected Ending Fund Balance (12/31/2025)			\$198,878.00					

CITY OF COLUMBUS
2026 BUDGET PREP
ALL FUNDS

Item #4.

Draft 2026 Budget As of 10/16/25		12/31/2024	12/31/2024	2024 Actual		12/31/2025	12/31/2025	2025 Projected	12/31/2026	2024 to 2025	
Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
HILLSIDE CEMETERY ASSOCIATION (Investments and other entered at year-end, no budget)											
	REVENUES										
820-474750-000	CEM ASSN; MISC. INCOME/CHAPEL	-	-	100.00%		-	-	-	0.00%	-	0.00%
820-484830-000	CEM ASSN; INTEREST EARNED	4,318.32	1,200.00	100.00%		-	1,200.00	-	0.00%	-	0.00%
820-484840-000	CEM ASSN; DONATIONS	21,225.00	-	0.00%		-	-	-	0.00%	-	0.00%
	TOTAL CEMETERY ASSOC. REVENUES	25,543.32	1,200.00	100.00%		-	1,200.00	-	0.00%	-	0.00%
	EXPENDITURES										
820-511800-310	CEM ASSN; OPERATING SUPP/EXPEN	-	-	0.00%		-	-	-	0.00%	-	0.00%
820-581200-600	CEM ASSN; TSF TO CEMETERY FD	-	-	-100.00%		-	-	-	0.00%	-	0.00%
	TOTAL CEMETERY ASSOC. EXPENDITURES	-	-	0.00%		-	-	-	0.00%	-	0.00%
CEMETERY ASSOC. REVENUES OVER EXPENDITURES		25,543.32	1,200.00	100.00%		-	1,200.00	-	0.00%	-	0.00%
No budget entry, actual entered at year-end for financial reporting only											

CITY OF COLUMBUS
2026 BUDGET PREP
ALL FUNDS

Item #4.

Draft 2026 Budget As of 10/16/25		12/31/2024	12/31/2024	2024 Actual		12/31/2025	12/31/2025	2025 Projected	12/31/2026	2024 to 2025	
Account Number	Account Description	2024 Actual	2024 Budget	% over/(under)		2025 YTD	2025 Projected	2025 Budget	% over/(under)	2026 Budget	% inc/(dec)
LIBRARY FOUNDATION FUNDS (Investments and other entered at year-end, no budget)											
	REVENUES										
830-484810-000	LIBRARY; MISC. REVENUES	-	-	0.00%		-	-	-	0.00%	-	0.00%
830-484830-000	LIBRARY; INTEREST INCOME	990.33	-	100.00%		590.37	-	-	100.00%	-	0.00%
830-484860-000	LIBRARY; DONATIONS/CONTRIBUTIO	1,080.00	-	100.00%		-	-	-	0.00%	-	0.00%
830-484920-000	LIBRARY; DIVIDENDS/INTER PAID	12,526.28	-	0.00%		-	-	-	0.00%	-	0.00%
830-484950-000	LIBRARY; MARKET GAINS	28,815.97	-	100.00%		-	-	-	0.00%	-	0.00%
	TOTAL LIBRARY FOUNDATION REVENUES	43,412.58	-	100.00%		590.37	-	-	0.00%	-	0.00%
	EXPENDITURES										
830-511800-310	LIBRARY; OPERATING EXPENSES	3,340.79	-	100.00%		-	-	-	0.00%	-	0.00%
830-511800-450	LIBRARY; ADMIN FEES	5,178.55	-	100.00%		-	-	-	0.00%	-	0.00%
830-511800-900	LIBRARY; MARKET LOSS/ADJUSTMT	-	-	0.00%		-	-	-	0.00%	-	0.00%
	TOTAL LIBRARY FOUNDATION EXPENDITU	8,519.34	-	100.00%		-	-	-	0.00%	-	0.00%
LIBRARY FOUNDATION REVENUES OVER EXPENDITURES		34,893.24	-	100.00%		590.37	-	-	0.00%	-	0.00%
No budget entry, actual entered at year-end for financial reporting only											
		Beginning Fund Balance (1/1/2025)				\$436,914.20					
		Projected Ending Fund Balance (12/31/2025)				\$436,914.20					



Agenda Item Report

Meeting Type: Common Council Meeting

Meeting Date: October 21, 2025

Item Title: Discussion of Employee Handbook

Submitted By: Kendra Riddle, Finance Director

Detailed Description of Subject Matter:

We have been working together on the new employee handbook to be rolled out for 2026 to update employee quality of life with added benefits and a revamp of our policies and procedures. All staff has had a chance to review the handbook draft and have brought back suggestions. I changed the items that I found necessary and needed. Staff brought suggestions for additions, changes, and suggestions that after speaking with consultants and the current budgetary restraints we will not be able to move forward with a few suggestions at this time.

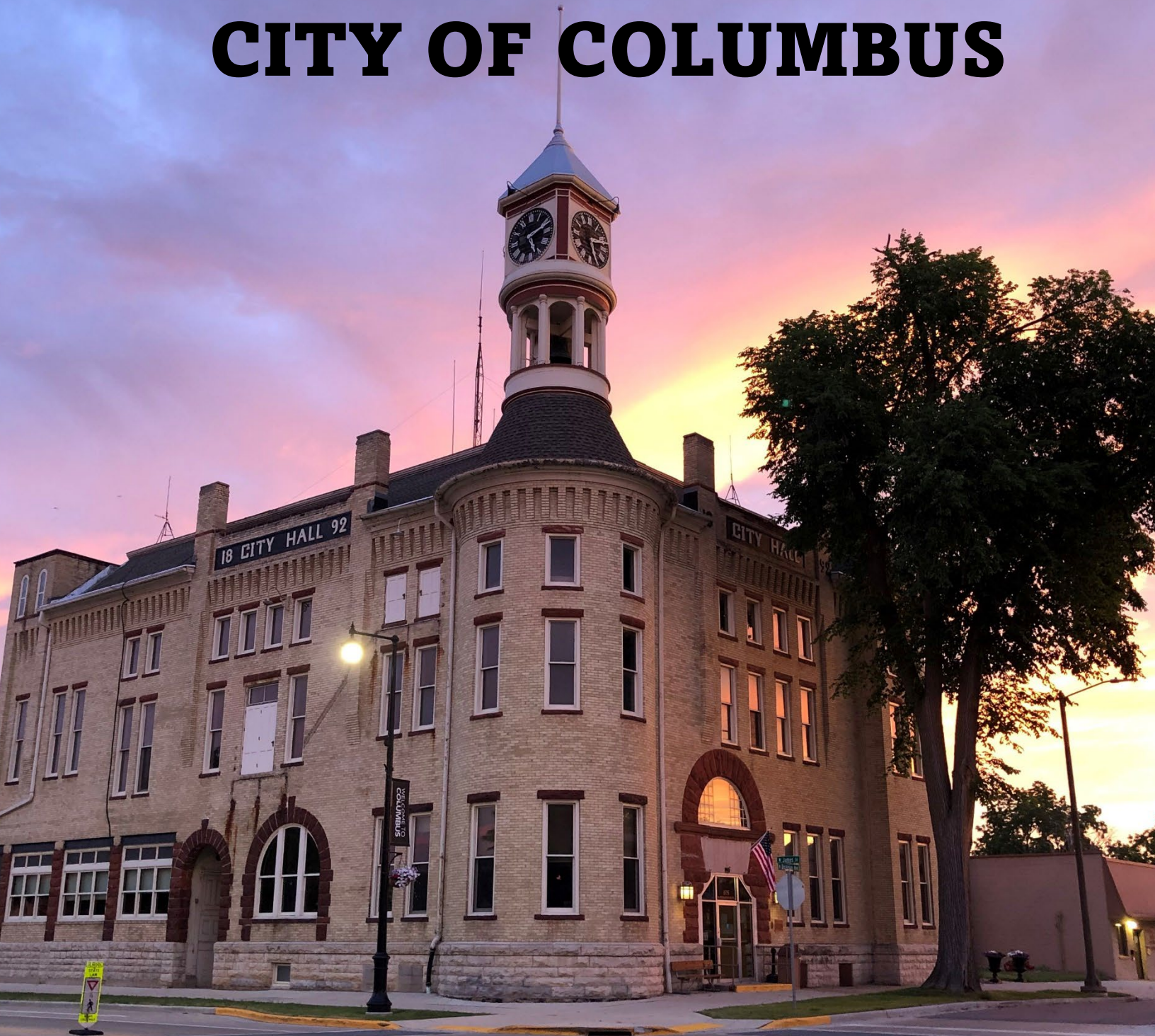
List all Supporting Documentation Attached:

Please see the handbook draft final and the inquiries document to review changes that were made and suggestions for consideration.

Action Requested of Council:

Approve the handbook as presented and addendums will be created based off approved handbook for departments who require them such as utilities, pd, fd, and library.

CITY OF COLUMBUS



Employee Handbook

01/01/2025

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Employee Acknowledgement

WELCOME FROM THE CITY ADMINISTRATOR

For employees who are beginning employment with the City of Columbus, let me extend a warm and sincere welcome.

For employees who have been with us, thank you for your past and continued service.

The City of Columbus values integrity, teamwork, honesty, diligence, compassion and strong ethics in interactions between and among employees, elected officials and the public. We strive to be highly open, transparent and accountable for public actions, expenses, and use of work time. As a city employee, you immediately become part of our work team and family. We value your insights into quality improvement and thank you for your dedication in making the city an even better place to live, work and play.

Purpose of the Handbook

This handbook contains information about working conditions, employee benefits, employee responsibilities, and City of Columbus (the “City”) employment policies. This handbook sets forth employment policy guidelines which employees are expected to follow and informs employees about what employees may generally expect from the City. As a City employee, it is the employee’s responsibility to read, understand, and comply with all provisions of this handbook. The City goal is to provide a work environment that is conducive to the personal and professional growth of all employees.

The City expects all employees to demonstrate professional, competent and reasonable behavior, and to continually serve, both on-duty and off-duty, as positive examples of the high-quality personnel affiliated with this organization and consistent with the high expectations of the public. Compliance with the policies, rules and general expectations of conduct is of paramount importance to fulfill these objectives and for the employee to have a successful career with the City. Failure to comply with the policies, rules and general expectations of conduct can undermine these objectives, and the trust and confidence that the public, businesses, employees and officers of the City must have in that employee. The City treats all violations of the policies, rules and general expectations of conduct very seriously. Violations of the policies, rules and general expectations of conduct can subject an employee to discipline, up to and including discharge.

This edition of the handbook cannot anticipate every possible circumstance or question about City employment policies. To meet the evolving needs of the organization, the City retains the right to revise, supplement or rescind such policies as may be deemed appropriate. The City reserves all its rights, and final interpretation and implementation of any of the policies in this handbook are vested solely with the City Council through the City Administrator.

This handbook and the statements in this handbook are not, and should not be construed as, an employment contract, nor do they imply that the City is guaranteeing employment for anyone or changing the at-will employment relationship in any manner. Only the Common Council may enter a contract with an employee, and that contract must be in writing and approved by vote of the Council at a duly noticed meeting. No statement or promise by a supervisor, manager, department head, elected or appointed official, or an employee may be interpreted as a change in or constituting a contract with an employee or modification of the at-will employment relationship.

Many of the topics addressed in this handbook are also addressed in the Local 237 employee bargaining group labor agreement. The provisions of this specific employee group labor agreement supersede information or policy provisions of this handbook. Additionally, any wages, hours and working conditions referenced in this handbook that are subject to the mandatory duty to bargain between the City and a collective bargaining representative are not binding on those parties, except for rules of conduct identified in this handbook that are made and revised from time to time under the City’s managements rights authority.

The contents of this handbook are also not to be used as a substitute for any controlling ordinance, resolution, regulation, state or federal statute, code or regulation, common law or other legally binding authority as updated from time to time. Applicable ordinances, resolutions, regulations, state or federal statutes, codes or regulations and common law shall supersede this handbook.

ABOUT THIS HANDBOOK/DISCLAIMER

We prepared this handbook to help employees find the answers to many questions that they may have regarding their employment with City of Columbus. Please take the necessary time to read it.

We do not expect this handbook to answer all questions. Supervisors and Human Resources also serve as a major source of information.

Neither this handbook nor any other verbal or written communication by a management representative is, nor should it be considered to be, an agreement, contract of employment, express or implied, or a promise of treatment in any particular manner in any given situation, nor does it confer any contractual rights whatsoever. City of Columbus adheres to the policy of employment at will, which permits the City or the employee to end the employment relationship at any time, for any reason, or no reason, with or without cause or notice.

No City representative other than the City Administrator may modify at-will status and/or provide any special arrangement concerning terms or conditions of employment in an individual case or generally and any such modification must be in a signed writing.

Many matters covered by this handbook, such as benefit plan descriptions, are also described in separate City documents. These City documents are always controlling over any statement made in this handbook or by any member of management.

This handbook states only general City guidelines. The City may, at any time, in its sole discretion, modify or vary from anything stated in this handbook, with or without notice, except for the rights of the parties to end employment at will, which may only be modified by an express written agreement signed by the employee and City Administrator.

This handbook is subject to the terms of any applicable collective bargaining agreement.

This handbook supersedes all prior handbooks.

Section 2 – Employment Policies

2-1. Equal Employment Opportunity

City of Columbus is an Equal Opportunity Employer that does not discriminate on the basis of actual or perceived race, color, creed, religion, national origin, ancestry, citizenship status, age, sex, or gender (including pregnancy, childbirth, pregnancy-related conditions, and lactation), gender identity or expression (including transgender status), sexual orientation, marital status, military service and veteran status, physical or mental disability, genetic information, or any other characteristic protected by applicable federal, state, or local laws and ordinances. City of Columbus's management team is dedicated to this policy with respect to recruitment, hiring, placement, promotion, transfer, training, compensation, benefits, employee activities, access to facilities and programs, and general treatment during employment.

Any employees with questions or concerns about equal employment opportunities in the workplace are encouraged to bring these issues to the attention of Human Resources Administrator. City of Columbus will not allow any form of retaliation against employees who raise issues of equal employment opportunity. If employees feel they have been subjected to any such retaliation, they should contact Human Resources Administrator. To ensure the workplace is free of artificial barriers, violation of this policy including any improper retaliatory conduct will lead to discipline, up to and including discharge. All employees must cooperate with all investigations conducted pursuant to this policy.

2-2. Harassment

It is City of Columbus's policy to prohibit intentional and unintentional harassment of or against job applicants, contractors, interns, volunteers or employees by another employee, supervisor, vendor, customer or any third party on the basis of actual or perceived race, color, creed, religion, national origin, ancestry, citizenship status, age, sex or gender (including pregnancy, childbirth and pregnancy-related conditions), gender identity or expression (including transgender status), sexual orientation, marital status, military service and veteran status, physical or mental disability, genetic information or any other characteristic protected by applicable federal, state or local laws (referred to as "protected characteristics"). Such conduct will not be tolerated by City of Columbus.

The purpose of this policy is not to regulate our employees' personal morality, but to ensure that no one harasses another individual in the workplace, including while on City premises, while on City business (whether on City premises or otherwise) or while representing the City. In addition to being a violation of this policy, harassment or retaliation based on any protected characteristic as defined by applicable federal, state, or local laws also is unlawful. For example, sexual harassment and retaliation against an individual because the individual filed a complaint of sexual harassment or because an individual aided, assisted or testified in an investigation or proceeding involving a complaint of sexual harassment as defined by applicable federal, state, or local laws are unlawful.

Harassment Defined

Harassment generally is defined in this policy as unwelcome verbal, visual or physical conduct that denigrates or shows hostility or aversion towards an individual because of any actual or perceived protected characteristic or has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

Harassment can be verbal (including slurs, jokes, insults, epithets, gestures or teasing), visual (including offensive posters, symbols, cartoons, drawings, computer displays, text messages, social media posts or e-mails) or physical conduct (including physically threatening another, blocking someone's way, etc.). Such conduct violates this policy, even if it does not rise to the level of a violation of applicable federal, state or local laws. Because it is difficult to define unlawful harassment, employees are expected to always behave in a manner consistent with the intended purpose of

this policy.

Sexual Harassment Defined

Sexual harassment can include all the above actions, as well as other unwelcome conduct, such as unwelcome or unsolicited sexual advances, requests for sexual favors, conversations regarding sexual activities and other verbal, visual or physical conduct of a sexual nature when:

- Submission to that conduct or those advances or requests is made either explicitly or implicitly a term or condition of an individual's employment; or
- Submission to or rejection of the conduct or advances or requests by an individual is used as the basis for employment decisions affecting the individual; or
- The conduct or advances or requests have the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

Examples of conduct that violate this policy include:

- Unwelcome flirtations, leering, whistling, touching, pinching, assault, blocking normal movement.
- Requests for sexual favors or demands for sexual favors in exchange for favorable treatment.
- Obscene or vulgar gestures, posters or comments.
- Sexual jokes or comments about a person's body, sexual prowess or sexual deficiencies.
- Propositions or suggestive or insulting comments of a sexual nature; derogatory cartoons, posters and drawings.
- Sexually explicit e-mails, text messages or voicemails.
- Uninvited touching of a sexual nature.
- Unwelcome sexually related comments.
- Conversation about one's own or someone else's sex life.
- Conduct or comments consistently targeted at only one gender, even if the content is not sexual; and
- Teasing or other conduct directed toward a person because of the person's gender.

Reporting Procedures

If the employee has been subjected to or witnessed conduct which violates this policy, the employee should immediately report the matter to the Employee's Supervisor. If the employee is unable for any reason to contact this person, or if the employee has not received an initial response within five (5) business days after reporting any incident of what the employee perceives to be harassment, the employee should contact Human Resources Administrator. If the person toward whom the complaint is directed is one of the individuals indicated above, the employee should contact any higher-level manager in the reporting hierarchy.

Investigation Procedures

Every report of perceived harassment will be fully investigated, and corrective action will be taken where appropriate. All complaints will be kept confidential to the extent possible, but confidentiality cannot be guaranteed. All employees must cooperate with all investigations conducted pursuant to this policy.

Retaliation Prohibited

In addition, the City will not allow any form of retaliation against individuals who report unwelcome conduct to management or who cooperate in the investigations of such reports in accordance with this policy. If the employee has been subjected to any such retaliation, the employee should report it in the same way the employee would report a claim of perceived harassment under this policy. Violation of this policy including any improper retaliatory conduct will result in disciplinary action, up to and including termination.

2-3. Recruitment and Selection

All City of Columbus employment opportunities will be posted through NeoGov onto our City website, as well as posted to other avenues relevant to the position open. If employees find a position of interest on the City website and they meet

the eligibility requirements, an online job posting application must be completed to be considered for the position.

All employees, except Columbus Utilities, Library, Police Chief, Fire Chief and subordinates in the Fire Department and Police Department shall be hired by the City Administrator. Department Heads shall be hired by the City Administrator with the consent of the City Council. The Police Chief, Fire Chief, and subordinates shall be hired by the Police and Fire Commission. Applications for employment must be submitted online at the City's website. All applications must adhere to the approved employment process. Employment process for Columbus Utilities and the Library Board shall be under the guidelines of the Library Board and Utilities Commission, but recruitment and onboarding will be facilitated by the city and the NeoGov platform.

The City Administrator will determine the need for an Interim Department Head and consult with the Human Resources Administrator regarding the selection process. An employee appointed to an Interim Department Head position shall be granted a salary increase. The increase will be determined by the City Administrator in consultation with the Mayor and not be an increase of more than 10% of the employees current salary.

2-4. Employee Classifications

For purposes of this handbook, all City of Columbus employees fall within one of the classifications below.

Regular Full-Time

A regular full-time employee is one who is scheduled to work 40 hours or more per week, on a regular basis, for a continuous and indefinite period. Full-time employees are eligible for all employee benefits.

Regular Part-Time

A regular part-time employee is one who is regularly scheduled to work less than full-time (less than 40 hours) but twenty hours or more on a full workweek basis for a continuous and indefinite period. Part-time employees are eligible for some benefits, as is further explained in the specific benefit information.

Part Time

A part-time employee is one who is regularly scheduled to work less than 20 hours per week for a continuous and indefinite period. Part-time employees are not eligible for benefits.

Temporary

Employees, hired as temporary replacements for full-time or part-time employees, or for short periods of employment such as summer months, peak periods, and vacations, are considered temporary employees. Temporary employees are not eligible for benefits regardless of the number of hours or weeks worked.

Hourly

Hourly employees are paid by an hourly rate for the pay period. Overtime for all authorized hours worked in excess of forty (40) hours per work week are paid out at time and half or banked at the rate of time and half per hour worked as compensatory time. *Refer to: Overtime/Compensatory Time and Flex Time*

Salaried

A salaried employee is paid a fixed rate for the pay period. Salaried employees who are employed in administrative, executive, or professional categories are specifically exempted from overtime pay for hours worked over 40 hours per week. The hours worked by salaried employees are often irregular and begin and end outside the normal workday. The salaried employee may be eligible to use flex time. *Refer to: Overtime/Compensatory Time and Flex Time*

Non-represented Employee

Employee not represented by collective bargaining agreement.

Represented Employee

Employee represented by collective bargaining agreement.

Appointed Employee

An appointed employee is an employee appointed to an officer position according to processes outlined in Wisconsin Statutes or City Ordinance, typically by the mayor with the advice and consent of the City Council, under may also have a specific agreement that outlines the terms and conditions of employment. benefits provided by the city, except as specifically noted.

In addition to the above classifications, employees are categorized as either "**exempt**" or "**non- exempt**" for purposes of federal and state wage and hour laws. Employees classified as exempt do not receive overtime pay; they generally receive the same weekly salary regardless of hours worked. Such salary may be paid less frequently than weekly. The employee will be informed of these classifications upon hire and informed of any subsequent changes to the classifications.

2-5. Employment in Multiple Positions

While uncommon, there may be occasion where the same employee is hired and concurrently working in multiple positions with the City of Columbus. This situation presents unique challenges for the employee, the department(s) the employee works for, and the City.

In these instances, if an employee is working at their primary position and then called to help in their other role for an emergency, the employee will be paid for the rate of the role that they are putting the hours in at.

2-6. Employment Eligibility Verification

New employees must complete Section 1 of the I-9 form. A Form I-9 is a document used by employers in the United States to verify the identity and employment eligibility of every new hire, ensuring they are legally authorized to work in the country. A list of acceptable documents for verifying identity and employment eligibility is provided on the I-9 form. Original documents must be provided to the Human Resources Administrator for verification.

Section 3 – Employee Benefits

3-1. Vacation

The City of Columbus appreciates how hard employees work and recognizes the importance of providing time away from the demands of work for rest, recovery, and recreation. City of Columbus fully encourages employees to use their earned vacation time in accordance with this policy.

Definition of Vacation Days/Time

Vacation Time/Days are paid per the number of scheduled hours for the employee, for which they are not present for work, on the day(s) on which the vacation hours are utilized. Employees cannot take Vacation Time/Days on or for any hours/days they are not scheduled to work, for more hours than they would normally be scheduled to work on a scheduled workday or workweek, or for any hours in which work is actually performed. Vacation policies for union employees are specified in their respective bargaining contracts. Starting discretionary vacation is negotiable with contract.

Vacation leave is calculated on January 1st of every year.

Regular Full Time and Salaried Employees:

<u>Years Employed</u>	<u>Vacation Earned</u>
Upon hire (after 30 days)-2 years completed	128 Hours
3-4 years completed	144 Hours
5-8 years completed	160 Hours
One additional day (8 hours) for each successive year completed after 8 years of service, to a maximum of 280 hours.	

Regular Part-Time Employees:

<u>Years Employed</u>	<u>Vacation Earned</u>
Upon hire (after 30 days)-2 years completed	64 hours
3-4 years completed	72 hours
5-8 years completed	80 hours
One additional day (8 hours) for every other year completed after 8 years of service, to a maximum of 140 hours.	

Employees must submit requests for vacation leave in writing to their supervisor. Vacation may be granted, at a minimum, in two-hour increments. A minimum of seven (7) days' notice must be made for any vacation requests. Vacation leave requests received less than seven days' notice will be considered at the discretion of the Department Head.

Employees who are unable to use all their vacation time due to work schedules and needs of the department may request to carry vacation over a maximum of 40 hours into the following anniversary year. Any vacation carry over must be approved in advance and in writing by the City Administrator, and any carried over vacation leave must be taken in the first six months of the subsequent anniversary year. Vacation not carried over or not used will not be paid out under any circumstances, except when separate employment agreements or collective bargaining agreements state otherwise.

Vacation pay is based on the pay rate in effect when the vacation is used and does not include bonuses or other special forms of compensation. Employees are paid for vacation time on their regular payday.

After 1 year of employment, upon separation of employment, an employee will be paid their earned unused vacation time based upon pay rate in effect. No unused vacation will be paid out if separation of employment occurs before one year of employment is completed. To receive a vacation payout, you must give at least a two week notice as an hourly team member and or a month notice as a salary team member.

In addition to our regular vacation plan, we offer the option to take 8 hours per calendar year to volunteer at an organization of your choice. To utilize this benefit, you must submit the volunteer form to the Human Resources Administrator requesting a day off to volunteer. After the day of volunteering, provide the volunteer confirmation form from the organization you volunteered for to the Human Resources Administrator. * Due to the nature of our organization, you cannot volunteer for a government or religious organization. *

3-2. Holiday Pay

The City provides the following days as paid holidays for regular full-time and salaried employees immediately upon hire:

New Year's Day
Memorial Day
Independence Day
Labor Day
Thanksgiving Day
Day after Thanksgiving
Christmas Eve Day
Christmas Day
New Year's Eve Day
3 Personal Days

The city provides 36 hours as paid holidays for regular part-time employee's Regular part-time employees can choose from the above list of holidays and the number of hours paid for those holidays not to exceed 36 hours per calendar year.

Employees will receive holiday pay for the preceding Friday if a holiday falls on a Saturday. Conversely employees will receive holiday pay for the following Monday if a holiday falls on a Sunday. If the Christmas Eve/Christmas Day and New Years Eve/New Years Day holidays fall on a Friday/Saturday or Sunday/Monday, employees will receive holiday pay for that Friday and Monday.

Employees must work the last scheduled workday preceding and the first scheduled workday following a holiday to be eligible for holiday pay, unless on an excused absence or on a paid leave of absence.

Holiday pay is calculated at the approved hourly rate.

When an hourly employee is required to work on a legal holiday, wages will be paid at the rate of time and one-half, comp time conversion, or according to union contract. Salary employees required to work on a recognized holiday will be eligible for flex time.

Personal Days are granted to give some flexibility for City employees to recognize state or federal holidays as holidays rather than workdays. For example, Martin Luther King Day is a federal holiday in which the City does not recognize as a paid holiday. Regular full-time employees must submit requests for personal days leave in writing to their supervisor. Personal days will be scheduled and considered for approval on a departmental basis. Personal days are not eligible for pay out or carryover.

If a paid holiday falls during an employee's vacation, the paid holiday will be applied in lieu of the paid vacation day.

3-3. Sick Leave

Regular full-time hourly and salaried employees will be granted 40 hours of sick leave upon hire. After completion of 5 months of employment, additional sick leave will accrue at a rate of 8 hours for each month worked up to a maximum of 720 hours.

Regular part-time hourly employees will be granted 20 hours of sick leave upon hire. After completion of three months of employment, additional sick leave will accrue at a rate of 4 hours for each month worked up to a maximum of 360 hours.

Sick leave balance will be paid out upon employees (**separation and/or retirement**). Payout of sick leave balance will not occur if employment is terminated for any reason within five years of hire. To receive sick leave payout an employee must give a one-month notice.

Sick Leave Payout balances are based off years of service:

- 5 Years 50%
- 7 Years 75%
- 10 Years 100%

Sick leave accrues from the employee's date of hire. Sick leave hours do not accrue during disability leave, authorized leave without pay, and absences without leave. Employees on suspension from work shall not be eligible to earn sick leave benefits during periods of suspension.

Sick leave may be used in the following situations:

- Absence from duty because of illness
- On a scheduled basis to attend necessary personal Doctor, Dentist, or other required medical appointments, including but not limited to pregnancy or other recognized health care
- Bodily injury, when not a Worker's Compensation case
- Exposure to contagious disease
- Pet vet appointments, illness, or death.
- Caregiver needs for a child, parent, or partner.
- Serious illness in the family of the employee requiring the employee to provide care for the ill family member
- In conjunction with, or in place of Bereavement Leave for the death of an employee's family member. For specifics on this see the Bereavement Policy.

For situations when the employee has advanced knowledge of the need for sick leave, the employee is to provide notification of the need for sick leave to their supervisor with as much advance notice as is possible. When sick leave is taken for unexpected, unplanned illnesses, the employee must notify their supervisor of intent to take sick leave no later than 30 minutes after the beginning of their regular workday. The supervisor may require a doctor's statement for any requested sick leave that exceeds 3 days or more.

Any payments of accrued but unused sick leave pursuant to this Policy are subject to the approval of the City.

3-4. Sick Leave Donation Program

The Sick Leave Donation Program is to permit an employee to donate sick leave to another employee. This Policy permits such donation to occur when an employee has a need for additional paid leave because they have exhausted all paid leave and have a need for additional Family Medical Leave Act (FMLA) qualifying leave. This need may arise for treatment or care of their own illness or qualifying condition; or from their need to care for a family member as permitted under FMLA. This Policy is not intended to provide for the donation of sick leave for common illnesses of short duration, or illnesses or injuries covered by employer paid long term disability policies or those illnesses compensated by Worker's Compensation.

To be eligible, an employee:

1. Must be a regular full-time or regular part-time employee.
2. Be eligible to accrue sick leave.

3. To have exhausted all forms of their own accrued leave (sick, vacation, compensatory time), or plan on exhausting all forms of leave, during or after the qualifying FMLA leave event.

Employees are ineligible to use this policy during any disciplinary suspension or if they are receiving Worker's Compensation benefits and pay.

Procedures:

The Human Resources Administrator is responsible for coordinating donations, reviewing donation requests and authorizing eligibility. Final decisions on eligibility and distribution of donated leave time rests with the City Administrator and shall not be subject to any grievance or appeal procedure.

3-5. Insurance Program Eligibility

Regular Full-time and part-time employees may participate in the City of Columbus insurance programs based on their individual eligibility. Under these plans, eligible employees may receive comprehensive health and other insurance coverage for themselves and their families, as well as other benefits. The benefits offered differ between regular full-time and part-time employees and will be presented to eligible employees as such.

Upon becoming eligible to participate in these plans, employees will receive summary plan descriptions describing the benefits in greater detail. Please refer to the summary plan descriptions for detailed plan information. Contact the Human Resources Administrator with any further questions.

3-6. Health, Dental, And Vision Insurance

Eligible City of Columbus employees have access to Health Insurance, Dental insurance, and Vision Insurance. Depending on the plan, several options may be available to enroll in. Specific information as to plans, providers, premiums, cost shares, and benefits are available from the Human Resources Administrator. These will be provided to eligible employees upon hire, during annual open enrollment and upon request. If you choose not to participate in our health insurance programs you will receive a monthly stipend of \$350.00 a month paid out quarterly.

3-7. Term Life Insurance Plans

Eligible City of Columbus employees have access to a group term Life Insurance program that, at no cost to you, provides coverage equal to your earnings rounded to the next \$1,000. Supplemental, additional, and dependent units may also be purchased at an additional price.

3-8. Long Term Disability

Regular full time hourly and exempt employees are automatically enrolled in long term disability insurance. The City pays for this benefit.

3-9. Wisconsin Retirement System (WRS) Pension Plan

The Wisconsin Retirement System (WRS) is a qualified retirement system under Section 401(a) of the Internal Revenue Code. It is a hybrid defined benefit plan, containing elements of both a 401(k) or defined contribution plan and a defined benefit plan.

Participation in WRS is compulsory for all employees of the City meeting the minimum thresholds for participation. City of Columbus employees are eligible and required to participate in City of Columbus retirement plan, The Wisconsin Retirement System (WRS) if they are:

- Regularly scheduled for and/or expected to work twenty-three (23) hours or more per week **-and-**
- Working or expected to work for 365 days or more **-or-**
- Were a previous participant in the WRS with the City of Columbus's or another participating agency, regardless of the hours worked/expected to work or time worked/expected to work with the City and have not previously retired and are collecting WRS pension payments.

The intention of the WRS pension plan is to provide you with a lifetime retirement payment (annuity) once you are vested and have reached the minimum retirement age. Your retirement annuity is calculated using both a formula calculation and a money purchase calculation. As a retiree, you receive the higher of the two benefit calculations. The money to pay WRS benefits comes from employee and employer-required contributions and investment (interest) earnings. The largest amount comes from investment earnings. Generally, employers pay 50% of the total amount required per pay period and employees pay the other 50%.

3-10. Deferred Compensation 457(B) Plan

City of Columbus employees regularly scheduled for 23 hours or more a week are eligible to participate in the City's voluntary Deferred Compensation 457(b) retirement savings plan. 457 plans allow you to save money directly from your paycheck for retirement, and offers tax benefits and different investment options. The value of your account is based on how much money you put into the account and how much money your investments make over time.

3-11. Supplemental Insurance Plans

City of Columbus offers a multitude of supplemental insurance including Aflac, Globelife, Assurity, and Champion Health. These plans are optional and can be elected by signing up with one of our representatives. To inquire about any of these contact your Human Resources Administrator.

3-12. Employee Assistance Plan (EAP)

The Employee Assistance Program is designed to assist in the prevention, early identification, and resolution of personal issues. EAP might be helpful in addressing health, marital, family, financial, alcohol and other drug, emotional, stress, and other personal concerns. They also offer financial advising sessions. All services are CONFIDENTIAL and at no cost to the employee.

Full details will be provided to employees upon hire or as requested to the Human Resources Administrator.

3-13. Workers' Compensation

On-the-job injuries are covered by the City of Columbus Workers' Compensation Insurance Policy, which is provided at no cost. If employees are injured on the job, no matter how slightly, they should report the incident immediately to their supervisor. Failure to follow City procedures may affect the ability of employees to receive Workers Compensation benefits.

This is solely a monetary benefit and not a leave of absence entitlement. Employees who need to miss work due to a workplace injury will also be placed on a formal leave of absence. See the Leave of Absence sections of this handbook for more information.

If any form of restricted or modified duty is prescribed and available for some or all of the employee's normally scheduled hours they are required to accept this duty. Failure to accept the duty may result in withdrawal of benefits or other actions. Employees for whom modified duty is available may also use accrued vacation or sick time, subject to the supervisor's approval, for hours for which there is modified duty available, in lieu of working those hours.

Section 4 – Leaves of Absence

4-1. Family And Medical Leave

Employees may be entitled to a leave of absence under the Family and Medical Leave Act ("FMLA") and/or the Wisconsin Family and Medical Leave Act ("WFMLA"). This policy provides employees information concerning FMLA and/or WFMLA entitlements and obligations employees may have during such leaves. Whenever permitted by law, the City will run FMLA leave concurrently with WFMLA and any other leave provided under state or local law. If employees have any questions concerning FMLA and/or WFMLA leave, they should contact Human Resources Administrator.

Eligibility

FMLA leave is available to "FMLA eligible employees." To be an "FMLA eligible employee," the employee must: 1) have been employed by the City for at least 12 months (which need not be consecutive); 2) have been employed by the City for at least 1,250 hours of service during the 12-month period immediately preceding the commencement of the leave; and 3) be employed at a worksite where 50 or more employees are located within 75 miles of the worksite. Special hours of service eligibility requirements apply to airline flight crew employees.

WFMLA leave is available to "WFMLA eligible employees." To be a WFMLA eligible employee, the employee must: 1) have worked for the City for at least 52 consecutive weeks and have worked at least 1,000 hours in the 52 weeks preceding the commencement of leave; **and** 2) be employed by an employer that has 50 or more employees.

Entitlements

As described below, the FMLA and WFMLA provide eligible employees with a right to leave, health insurance benefits and, with some limited exceptions, job restoration.

Basic FMLA and WFMLA Leave Entitlement

The FMLA provides eligible employees up to 12 workweeks of unpaid leave for certain family and medical reasons during a 12-month period. The WFMLA provides eligible employees up to six (6) weeks of unpaid leave during a calendar year if the leave is due to childbirth or adoption, an additional two (2) weeks of leave for the employee's serious health condition, and an additional two (2) weeks to care for a parent, spouse, son or daughter with a serious health condition (employees, however, are entitled to no more than a total of eight (8) weeks of family/medical unpaid leave, not to exceed 10 weeks within the 12-month period under the WFMLA - see further information below).

For WFMLA the 12-month period is measured by a calendar year from January 1 to December 31. Leave may be taken for any one, or for a combination, of the following reasons:

- To care for the employee's child after birth, or placement for adoption (or foster care - FMLA only);
- To care for the employee's spouse (or domestic partner WFMLA only), son, daughter or parent (and under the WFMLA parent-in-law) who has a **serious health condition**;
- For the employee's own **serious health condition** (including any period of incapacity due to pregnancy, prenatal medical care or childbirth) that makes the employee unable to perform one or more of the essential functions of the employee's job); and/or

Because of any **qualifying exigency** arising out of the fact that the employee's spouse, son, daughter or parent is a military member on covered active duty or called to covered active duty status (or has been notified of an impending call or order to covered active duty) in the Reserve component of the Armed Forces for deployment to a foreign country in support of contingency operation or Regular Armed Forces for deployment to a foreign country (FMLA only).

Under the FMLA, a **serious health condition** is an illness, injury, impairment or physical or mental condition that involves either an overnight stay in a medical care facility, or continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions of the employee's job, or prevents the qualified family member from participating in school or other daily activities. Subject to certain conditions, the continuing

treatment requirement may be met by a period of incapacity of more than 3 consecutive calendar days combined with at least two visits to a health care provider or one visit and a regimen of continuing treatment, or incapacity due to pregnancy, or incapacity due to a chronic condition. Other conditions may meet the definition of continuing treatment. Under the WFMLA, a **serious health condition** means a disabling physical or mental illness, injury, impairment or condition involving inpatient care in a hospital, nursing home or hospice, or out-patient care that requires continuing treatment or supervision by a health care provider. **Qualifying exigencies** for FMLA leave may include attending certain military events, arranging for alternative childcare, addressing certain financial and legal arrangements, attending certain counseling sessions, caring for the parents of the military member on covered active duty and attending post-deployment reintegration briefings.

Additional Military Family Leave Entitlement (Injured Servicemember Leave) (FMLA only)

In addition to the basic FMLA leave entitlement discussed above, an eligible employee who is the spouse, son, daughter, parent or next of kin of a **covered servicemember** is entitled to take up to 26 weeks of leave during a single 12-month period to care for the servicemember with a serious injury or illness. FMLA leave to care for a servicemember shall only be available during a single 12-month period and, when combined with other FMLA-qualifying leave, may not exceed 26 weeks during the single 12-month period. The single 12-month period begins on the first day an eligible employee takes leave to care for the injured servicemember.

A "**covered servicemember**" is a current member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status or is on the temporary retired list, for a severe injury or illness. These individuals are referred to in this policy as "current members of the Armed Forces." **Covered servicemembers** also include a veteran who is discharged or released from military service under conditions other than dishonorable at any time during the five year period preceding the date the eligible employee takes FMLA leave to care for the covered veteran, and who is who is undergoing medical treatment, recuperation or therapy for a serious injury or illness. These individuals are referred to in this policy as "covered veterans".

The FMLA definitions of a "serious injury or illness" for current Armed Forces members and covered veterans are distinct from the FMLA definition of "serious health condition" applicable to FMLA leave to care for a covered family member.

Intermittent Leave and Reduced Leave Schedules

FMLA and/or WFMLA leave usually will be taken for a period of consecutive days, weeks or months. However, employees also may be entitled to take leave intermittently or on a reduced leave schedule when medically necessary due to a serious health condition of the employee or covered family member (both FMLA and WFMLA) or the serious injury or illness of a covered servicemember (FMLA only) or birth or adoption (WFMLA only).

No Work While on Leave

The taking of another job while on FMLA/WFMLA or any other authorized leave of absence is grounds for immediate termination, to the extent permitted by applicable law.

Protection of Group Health Insurance Benefits

During FMLA/WFMLA leave, eligible employees are entitled to receive group health plan coverage on the same terms and conditions as if they had continued to work.

Restoration of Employment and Benefits

At the end of FMLA leave, subject to some exceptions, including situations where job restoration of "key employees" will cause the City substantial and grievous economic injury, employees generally have a right to return to the same or equivalent positions with equivalent pay, benefits and other employment terms. The City will notify employees if they qualify as "key employees," if it intends to deny reinstatement and of their rights in such instances. A "key employee" is defined under the FMLA as the employee among the highest paid 10 percent of all employees who are employed within

75 miles of the worksite. Use of FMLA leave will not result in the loss of any employment benefit that accrued prior to the start of an eligible employee's FMLA leave. As with FMLA leave, at the end of WFMLA leave, subject to some exceptions, employees generally have the right to return to the same or equivalent position with equivalent pay, benefits and other terms. There is no key employee exception under WFMLA.

Notice of Eligibility for, and Designation of, FMLA and WFMLA Leave

Employees requesting FMLA leave are entitled to receive written notice from the City telling them whether they are eligible for FMLA leave and, if not eligible, the reasons why they are not eligible. When eligible for FMLA leave, employees are entitled to receive written notice of: 1) their rights and responsibilities in connection with such leave; 2) the City's designation of leave as FMLA-qualifying or non-qualifying, and if not FMLA-qualifying, the reasons why; and 3) the amount of leave, if known, that will be counted against the employee's leave entitlement.

The City may retroactively designate leave as FMLA and/or WFMLA leave with appropriate written notice to employees provided the City's failure to designate leave as FMLA- or WFMLA-qualifying at an earlier date did not cause harm or injury to the employee. In all cases where leaves qualify for FMLA and/or WFMLA protection, the City and employee can mutually agree that leave be retroactively designated as FMLA and/or WFMLA leave. **[Note: There is always risk with retroactive designations.]**

Employees who wish to take FMLA and/or WFMLA leave must timely notify the City of their need for FMLA and/or WFMLA leave. The following describes the content and timing of such employee notices.

Content of Employee Notice

To trigger FMLA and/or WFMLA leave protections, employees must inform their Supervisor of the need for FMLA/WFMLA-qualifying leave and the anticipated timing and duration of the leave, if known. Employees may do this by either requesting FMLA and/or WFMLA leave specifically, or explaining the reasons for leave so as to allow the City to determine that the leave is FMLA/WFMLA-qualifying. For example, employees might explain that.

- a medical condition renders them unable to perform the functions of their job; • they are pregnant or have been hospitalized overnight;
- a covered family member (including domestic partner and parent-in-law under WFMLA) are under the continuing care of a health care provider or a condition renders the family member unable to perform daily activities;
- the leave is due to a qualifying exigency cause by a military member being on covered active duty or called to covered active duty status to a foreign country (FMLA only); or
- a family member is a covered servicemember with a severe injury or illness (FMLA only).

Calling in "sick," without providing the reasons for the needed leave will not be considered sufficient notice for leave under this policy. Employees must respond to the City's questions to determine if absences are potentially leave-qualifying.

If employees fail to explain the reasons for leave, the leave may be denied. When employees seek leave due to FMLA/WFMLA-qualifying reasons for which the City has previously provided FMLA/WFMLA-protected leave, employees must specifically reference the qualifying reason for the leave or the need for FMLA and/or WFMLA leave.

Timing of Employee Notice

Employees must provide 30 days' advance notice of the need to take FMLA and/or WFMLA leave when the need is foreseeable. When 30 days' notice is not possible, or the approximate timing of the need for leave is not foreseeable, employees must provide the City notice of the need for leave as soon as practicable under the facts and circumstances of the particular case. Employees who fail to give 30 days' notice for foreseeable leave without a reasonable excuse for the delay, or otherwise fail to satisfy FMLA and/or WFMLA notice obligations, may have leave delayed or denied.

Cooperate in the Scheduling of Planned Medical Treatment (Including Accepting Transfers to Alternative Positions)

and Intermittent Leave or Reduced Leave Schedules

When planning medical treatment, employees must consult with the City and make a reasonable effort to schedule treatment so as not to unduly disrupt the City's operations, subject to the approval of the employee's health care provider. Employees must consult with the City prior to the scheduling of treatment to work out a treatment schedule that best suits the needs of both the City and the employees, subject to the approval of the employee's health care provider. If employees providing notice of the need to take leave on an intermittent basis for planned medical treatment neglect to fulfill this obligation, the City may require employees to attempt to make such arrangements, subject to the approval of the employees' health care provider.

When employees take intermittent or reduced work schedule leave for foreseeable planned medical treatment for the employee or a family member, including during a period of recovery from a serious health condition or to care for a covered servicemember, the City may temporarily transfer employees, during the period that the intermittent or reduced leave schedules are required, to alternative positions with equivalent pay and benefits for which the employees are qualified and which better accommodate recurring periods of leave, to the extent permitted by law. When employees seek intermittent leave or a reduced leave schedule for reasons unrelated to the planning of medical treatment, upon request, employees must advise the City of the reason why such leave is medically necessary. In such instances, the City and employee shall attempt to work out a leave schedule that meets the employee's needs without unduly disrupting the City's operations, subject to the approval of the employee's health care provider.

Submit Medical Certifications Supporting Need for Leave (Unrelated to Requests for Military Family Leave)

Depending on the nature of leave sought, employees may be required to submit medical certifications supporting their need for FMLA/WFMLA-qualifying leave. As described below, there generally are three types of medical certifications: an **initial certification**, a **recertification** and a **return to work/fitness for duty certification**.

It is the employee's responsibility to provide the City with timely, complete and sufficient medical certifications. Whenever the City requests employees to provide medical certifications, employees must provide the requested certifications within 15 calendar days after the City's request, unless it is not practicable to do so despite the employee's diligent, good faith efforts. The City will inform employees if submitted medical certifications are incomplete or insufficient and provide employees at least seven (7) calendar days to cure deficiencies. The City will deny leave to employees who fail to timely cure deficiencies or otherwise fail to timely submit requested medical certifications. With the employee's permission, the City (through individuals other than the employee's direct supervisor) may contact the health care provider to authenticate or clarify completed and sufficient medical certifications. If the employee chooses not to provide the City with authorization allowing it to clarify or authenticate the certification with the health care provider, the City may deny leave if the medical certification is unclear.

Whenever the City deems it appropriate to do so, it may waive its right to receive timely, complete and/or sufficient medical certifications.

Initial Medical Certifications

Employees requesting leave because of their own, or a family member's serious health condition, or to care for a covered servicemember, must supply medical certification supporting the need for such leave from their health care provider or, if applicable, the health care provider of their covered family or service member. If employees provide at least 30 days' notice of medical leave, they should submit the medical certification before leave begins. A new initial medical certification will be required on an annual basis for serious medical conditions lasting beyond a single leave year.

If the City has reason to doubt initial medical certifications, it may require employees to obtain a second opinion at the City's expense. If the opinions of the initial and second health care providers differ, the City may, at its expense, require employees to obtain a third, final and binding certification from a health care provider designated or approved jointly by the City and the employee, to the extent permitted by applicable law.

Medical Recertifications

Depending on the circumstances and duration of FMLA leave, the City may require employees to provide recertification of medical conditions giving rise to the need for leave. The City will notify employees if recertification is required and will give employees at least 15 calendar days to provide medical recertification.

Return to Work/Fitness for Duty Medical Certifications

Unless notified that providing such certifications is not necessary, the employee returning to work from leave that was taken because of their own serious health conditions that made the employee unable to perform their job must provide the City medical certification confirming the employee is able to return to work and the employee's ability to perform the essential functions of the employee's position, with or without reasonable accommodation, to the extent permitted by law. The City may delay and/or deny job restoration until the employee provides a return to work/fitness for duty certification, subject to applicable law.

Submit Certifications Supporting Need for Military Family Leave

Upon request, the first time employees seek leave due to qualifying exigencies arising out of the covered active duty or call to covered active duty status of a military member, the City may require employees to provide: 1) a copy of the military member's active duty orders or other documentation issued by the military indicating the military member is on covered active duty or call to covered active duty status and the dates of the military member's covered active duty service; and 2) a certification from the employee setting forth information concerning the nature of the qualifying exigency for which leave is requested. Employees shall provide a copy of new active duty orders or other documentation issued by the military for leaves arising out of qualifying exigencies arising out of a different covered active duty or call to covered active duty status of the same or a different military member.

When leave is taken to care for a covered servicemember with a serious injury or illness, the City may require employees to obtain certifications completed by an authorized health care provider of the covered servicemember. In addition, and in accordance with the FMLA regulations, the City may request that the certification submitted by employees set forth additional information provided by the employee and/or the covered servicemember confirming entitlement to such leave.

Substitute Paid Leave for Unpaid FMLA and WFMLA Leave

Employees may use any accrued paid time while taking unpaid FMLA leave. Employees may elect to use any accrued paid time while taking unpaid WFMLA leave. The substitution of paid time for unpaid FMLA and/or WFMLA leave time does not extend the length of FMLA and/or WFMLA leaves and the paid time will run concurrently with the employee's FMLA and/or WFMLA entitlement.

During the leave, employees may be eligible for compensation, such as temporary disability benefits, family leave benefits or workers' compensation benefits. Any compensation or leave taken in connection with any other policy/plan shall run concurrently with any FMLA/WFMLA leave entitlement. Upon **[written]** request, the City will allow employees to use accrued paid time to supplement any paid disability benefits and workers' compensation benefits. Pay Employee's Share of Health Insurance Premiums During FMLA/WFMLA leave, employees are entitled to continued group health plan coverage under the same conditions as if they had continued to work. Unless the City notifies employees of other arrangements, whenever employees are receiving pay from the City during leave, the City will deduct the employee portion of the group health plan premium from the employee's paycheck in the same manner as if the employee was actively working. If leave is unpaid, employees must pay their portion of the group health premium through a "pay-as-you-go" method.

The City's obligation to maintain health care coverage ceases if the employee's premium payment is more than 30 days late. If the employee's payment is more than 15 days late, the City will send a letter notifying the employee that coverage will be dropped on a specified date unless the co-payment is received before that date. If employees do not return to work within 30 calendar days at the end of the leave period (unless employees cannot return to work because of a serious health condition or other circumstances beyond their control), they will be required to reimburse the City for the cost of the premiums the City paid for maintaining coverage during their unpaid FMLA leave.

Coordination of FMLA/WFMLA Leave with Other Leave Policies

The FMLA and WFMLA do not affect any federal, state or local law prohibiting discrimination, or supersede any State or local law or collective bargaining agreement that provides greater family or medical leave rights. However, whenever permissible by law, the City will run FMLA leave concurrently with WFMLA and any other leave provided under state or local law. For additional information concerning leave entitlements and obligations that might arise when FMLA/WFMLA leave is either not available or exhausted, please consult the City's other leave policies in this handbook or contact Human Resources Administrator.

Questions and/or Complaints about FMLA/WFMLA Leave

If you have questions regarding this FMLA/WFMLA policy, please contact Human Resources Manager. The City is committed to complying with the FMLA and, whenever necessary, shall interpret and apply this policy in a manner consistent with the FMLA/WFMLA.

The FMLA makes it unlawful for employers to: 1) interfere with, restrain or deny the exercise of any right provided under FMLA; or 2) discharge or discriminate against any person for opposing any practice made unlawful by FMLA or involvement in any proceeding under or relating to FMLA. If employees believe their rights have been violated, they should contact Human Resources Administrator immediately. City will investigate any complaints and take prompt and appropriate remedial action to address and/or remedy any violation. Employees also may file FMLA complaints with the United States Department of Labor or may bring private lawsuits alleging FMLA violations.

4-2. Parental Leave

General Policy

The City of Columbus will provide up to 160 hours (prorated for less than 1.0 FTE) of paid parental leave to employees following the birth of an employee's child or the placement of a child with an employee in connection with adoption or foster care. The purpose of paid parental leave is to enable the employee to care for and bond with a newborn or a newly adopted or newly placed child. This policy will be in effect for births, adoptions or placements of foster children.

Eligible employees must meet the following criteria:

Have been employed with the company for at least 12 months (the 12 months do not need to be consecutive).

Have worked at least 1,250 hours during the 12 consecutive months immediately preceding the date the leave would begin. Be a full- or part-time, regular employee (temporary employees and interns are not eligible for this benefit).

In addition, employees must meet one of the following criteria: Have given birth to a child.

Be a spouse or committed partner of a woman who has given birth to a child.

Have adopted a child or been placed with a foster child (in either case, the child must be age 17 or younger). The adoption of a new spouse's child is excluded from this policy.

Each week of paid parental leave is compensated at 100 percent of the employee's regular, straight-time weekly pay. Paid parental leave will be paid on a biweekly basis on regularly scheduled pay dates.

Approved paid parental leave may be taken at any time during the 12-month period immediately following the birth, adoption or placement of a child with the employee. Paid parental leave may not be used or extended beyond this 12-month time frame.

Employees must take paid parental leave during the 12-month time frame indicated above. Any unused paid parental leave will be forfeited at the end of the 12-month time frame.

Upon termination of the individual's employment at the company, he or she will not be paid for any unused paid parental leave for which he or she was eligible.

Paid parental leave taken under this policy will run concurrently with leave under the FMLA; thus, any leave taken under

this policy that falls under the definition of circumstances qualifying for leave due to the birth or placement of a child due to adoption or foster care, the leave will be counted toward the 12 weeks of available FMLA leave per a 12-month period. All other requirements and provisions under the FMLA will apply. In no case will the total amount of leave—whether paid or unpaid—granted to the employee under the FMLA exceed 12 weeks during the 12-month FMLA period. Please refer to the Family and Medical Leave Policy for further guidance on the FMLA.

The City will maintain all benefits for employees during the paid parental leave period just as if they were taking any other company paid leave such as paid vacation leave or paid sick leave.

If a company holiday occurs while the employee is on paid parental leave, such day will be charged to holiday pay; however, such holiday pay will not extend the total paid parental leave entitlement.

An employee who takes paid parental leave that does not qualify for FMLA leave will be afforded the same level of job protection for the period of time that the employee is on paid parental leave as if the employee were on FMLA-qualifying leave.

The employee will provide his or her supervisor and the human resource department with notice of the request for leave at least 30 days prior to the proposed date of the leave (or if the leave was not foreseeable, as soon as possible). The employee must complete the necessary HR forms and provide all documentation as required by the HR department to substantiate the request.

As is the case with all company policies, the organization has the exclusive right to interpret this policy.

4-3. Bereavement

Regular full-time employees may be eligible for paid bereavement leave of absence. In the event of a death of a member of the employee's family (spouse or domestic partner, child, parent, sibling, stepparents and stepchildren, parent of spouse or domestic partner, grandparent, grandchild, and spouse's or domestic partner's children) an employee will be granted time off up to a maximum of seven paid days for the express purpose of preparation for and attendance at the funeral. An additional three days of sick pay may be allowed if the employee has the time in their sick pay bank, and the department head approves the employee's request to use sick leave.

In the event of a death of the employee's spouse's or domestic partner's grandparent, brother or sister-in-law, uncle, aunt, nephew or niece, an employee may be granted three paid days for attendance at the funeral.

Employees may, at the discretion of the department head, be allowed up to one day with pay to attend the funeral of a close relative or friend.

Notice and prior approval must be obtained from the Human Resources Generalist as soon as the employee determines that he or she will be absent. The name and relationship of the deceased relative must be submitted in writing to the Human Resources Generalist before payment will be made.

4-4. Organ And Bone Marrow Donor Leave

Employees may take up to six (6) weeks of unpaid leave in a 12-month period for the purpose of serving as bone marrow or organ donors. Leave may only be taken for the period necessary to undergo and recover from the bone marrow or organ donation procedure.

In order to take leave to serve as a bone marrow or organ donor, employees must provide the City with advance notice of the bone marrow or organ donation in a reasonable and practicable manner. Employees must make a reasonable effort to schedule the bone marrow or organ donation procedure so that it does not unduly disrupt the City's operations

(subject to the approval of the bone marrow or organ recipient's health care provider).

Employees may substitute paid time off while taking otherwise unpaid leave under this policy, and the substitution of paid time does not extend the length of leave under this policy. If applicable, this leave also will run concurrently with FMLA and/or applicable state law.

If applicable, the City will maintain group health insurance coverage under the conditions that applied immediately before the leave began. In these cases, the City reserves the right to require the employee to have in escrow with the City an amount equal to the entire premium or similar expense for eight (8) weeks of the employee's group health insurance coverage (which may be paid in equal installments at regular intervals over at least a 12-month period and which the City will deposit in an interest-bearing account).

The City may require certification issued by a health care provider (of either the employee or the bone marrow/organ recipient, as appropriate) which indicates:

- the recipient has a serious health condition that necessitates a bone marrow or organ transplant;
- the employee is eligible and has agreed to serve as a bone marrow or organ donor for the recipient; and
- the amount of time expected to be necessary for the employee to recover from the bone marrow or organ donation procedure.

When employees return from bone marrow and organ donation leave, the City will return them to the position they held immediately before going on leave or, if that position is not available, to an equivalent position with equivalent compensation, benefits, working shift, hours of employment and other terms and conditions of employment. If the employee wishes to return to work before the end of the leave as scheduled, the City will return the employee to the same or a similar position (as described above) within a reasonable time (not to exceed the duration of the originally-scheduled leave).

When employees end their employment with the City, any payments in escrow (as described above) will be returned to them. If employees end their employment during or within 30 days after taking bone marrow and organ donation leave, the City reserves the right to deduct from the amount returned to the employee any premium or similar expense paid for the employee's group health insurance coverage while the employee was on leave under this policy.

4-5. Lactation Accommodations

City of Columbus will provide a reasonable amount of break time to accommodate lactating employees, in accordance with and to the extent required by applicable law. The break time if possible, must run concurrently with rest and meal periods already provided. If the break time cannot run concurrently with rest and meal periods already provided, the break time will be unpaid, subject to applicable law.

Employees should advise management if they need break time and an area for this purpose.

4-6. Voting Leave

In the event employees do not have sufficient time outside of working hours to vote in a statewide election, if required by state law, the employee may take off up to two hours working time to vote. Such time is unpaid. This time should be taken at the beginning or end of the regular work schedule, but in all circumstances is granted by the employer at the time most conducive to the employee.

Where possible, supervisors should be notified at least two (2) days prior to the voting day.

4-7. Jury Duty

The City of Columbus realizes that it is the obligation of all U.S. citizens to serve on a jury when summoned to do so.

All employees will be allowed time off to perform such civic service as required by law. Employees are expected, however, to provide proper notice of a request to perform jury duty and verification of their service. Employees also are expected to keep management informed of the expected length of jury duty service and to report to work for the major portion of the day if excused by the court.

Non-Exempt City employees absent from scheduled work hours due to jury duty, or travel to and from the location for performance of Jury Duty, where the salary paid for such jury duty is less than the salary paid by the City for such employee, the City shall reimburse said employee for the difference in pay.

Exempt employees will be paid their full salary for any week in which time is missed due to jury duty if work is performed for the City during such week.

4-8. Subpoenaed Witness Leave

Any employee missing scheduled work by virtue of a subpoena to testify in a matter directly related to City employment is paid for those hours missed without the requirement to apply any accrued paid time off.

Any employee missing scheduled work hours by virtue of a subpoena to testify in a matter not directly related to City employment must use vacation, accumulated compensatory time, personal day time, or leave without pay to cover the absence.

Notification and request for leave, should be submitted as far in advance as possible (ideally two weeks) in advance through the employee's Department head to the HR Administrator for final approval.

4-9. Military Leave

If employees are called into active military service or enlist in the uniformed services, they will be eligible to receive an unpaid military leave of absence. To be eligible for military leave, employees must provide management with advance notice of service obligations unless they are prevented from providing such notice by military necessity or it is otherwise impossible or unreasonable to provide such notice. Provided the absence does not exceed applicable statutory limitations, employees will retain reemployment rights and accrue seniority and benefits in accordance with applicable federal and state laws. Employees should ask management for further information about eligibility for Military Leave.

The City endeavors to comply with all requirements of the Uniformed Services Employment and Reemployment Rights Act (USERRA) regarding all employees engaged in part-time or mobilized full-time military service.

The City provides limited differential pay to certain employees ordered to service in the U.S. Armed Forces or National Guard. Individuals employed on a temporary, emergency, and/or limited term basis, are not eligible for differential pay. If the pay received by the eligible employee for the military service is less than the pay the employee would have received from the City during such period, the City shall pay the difference to the employee. Differential pay is paid for no more than two weeks of service time per calendar year.

Request, approval, certification, and all other details regarding the administration of military leave is made through the employee's Department Head to the HR Administrator.

4-10. Personal Leave

All employees may request Discretionary Personal Leave(s) of Absence. These leaves are unpaid, and other accrued Paid Time Off is not charged against the employee for any time missed pursuant to an approved Discretionary Personal Leave.

Such leaves of absence are limited to three (3) calendar days per year. The days may be continuous or non-continuous. Personal Leaves of Absence must be requested in writing through the employee's department head, and HR Administrator for final approval.

Exceptional Requests for a longer leave of absence without pay, may be submitted for consideration/review/recommendation in writing through the employee's supervisor, manager, and HR Administrator for final approval or disapproval.

During any exceptional extended personal leave, the employees will not earn vacation, personal days, or sick days. The City of Columbus will continue health insurance coverage during the leave if employees submit their share of the monthly premium payments to the City in a timely manner, subject to the terms of the plan documents.

Upon completion of an extended personal leave of absence, the City will attempt to return employees to their original job or a similar position, subject to prevailing business considerations. Reinstatement, however, is not guaranteed. Failure to advise management of availability to return to work, failure to return to work when notified or a continued absence from work beyond the time approved by the City will be considered a voluntary resignation of employment.

Section 5 – Compensation and Payroll

5-1. Pay Periods

Employees are paid bi-weekly, receiving their paychecks on Friday for the prior pay period's work. At the City's discretion, with advance notification to employees, paydays may be changed to occur on an alternate basis. If a payday falls on a Holiday, checks may be distributed on the preceding work day.

Payroll Corrections

Employees are responsible to contact their department head with any errors, omissions or deficiencies found on their paycheck.

Daily Time Reports

All employees are required to record time worked, break time, and use of paid time off. Employees are to record the beginning and end of every shift. Employees must obtain the approval of the supervisor if leaving the work site for any non-work-related reason.

Employees are prohibited from engaging in any conduct to falsify their own or another employee's time record. Tampering, altering or falsifying time records, or recording time on another employee's time or attendance record is a serious infraction of policy and may result in disciplinary action for both parties.

Compensation

Employees of the City of Columbus may receive a pay rate commensurate with the relevant labor market value of their position and individual performance.

Salary Plan

Employees are paid by an approved salary schedule and labor contracts.

5-2. Timekeeping Procedures

Employees must record their actual time worked, and/or benefit time off used for payroll and benefit purposes. Time entry methods vary between departments, physical work sites, and positions. Your supervisor will provide you detailed direction on how, and where, to enter your time worked.

Non-Exempt Employees

Non-exempt employees must record the time work begins and ends, as well as the beginning and ending time of any departure from work for any non-work-related reason, using the process and entry method prescribed by their Department and supervisor. This process will generally be accomplished through direct entry into the City's automated timekeeping system. Failure to enter time accurately, consistently, and in a timely manner is prohibited and may subject the employee to progressive discipline, up to and including discharge.

Non-exempt employees may not start work until their scheduled starting time, and must clock out at the end of their scheduled working time unless receiving prior approval for working beyond that time by a supervisor, or engaged in work reasonably considered to be critical for which stopping at a specific time will create a hazardous, disruptive, or other consequence negative to the consistent and effective operations of the City.

It is the employee's responsibility to correctly enter and certify the accuracy of all time recorded. Any errors in the time record should be reported immediately to a supervisor, who will attempt to correct legitimate errors.

Repeated failure by employees to enter time and verify time, by supervisors and managers to verify and validate their

employee time records, any altering, falsifying or tampering with time records is prohibited and subjects the employee to potential discipline, up to and including discharge.

Exempt Employees

Exempt employees are generally not required to enter time worked into the timekeeping system, or to tracking of starting and stopping times or breaks of any type. Exempt employees are not paid more per work week if they work beyond their generally expected and accepted hours of work, nor are they paid less if they work less except in specific circumstances.

Exempt employees must enter a request for any and all benefit time off used, prior to the time missed, or in compliance with the rules that are applicable to all other employees. Although it is not prohibited to require all time away from work to be covered by an appropriate accrued benefit time, it is not required and may not be appropriate given the extensive duties and variations in schedule that encumber many exempt employees.

Exempt employees are required to record and report full days of absence from work for reasons such as leaves of absence, sick leave or personal business not covered by accrued time off or leave. Reduction of pay may be made in the above circumstance, and in response to disciplinary time away from work only.

Supervisors may require exempt employees found or believed to be abusing the above timekeeping flexibility to record their start times and hours worked, but may not reduce their pay for any reason other than those stated above.

5-3. Overtime Compensation and Flex Time

All overtime and flex time work shall be authorized in advance by a Department Head or City Administrator before such time is worked or used. Employees may not work unauthorized overtime or take unauthorized flex time.

Hourly employees working over forty (40) hours in a given work week are paid out at time and half or hours may be banked at the rate of time and half per hour worked as compensatory time under the Fair Labor Standards Act. Banked compensatory time off for hours shall not be allowed to accumulate to more than forty (40) hours per calendar year. Compensatory time off is to be scheduled at the mutual convenience of the employer and employee. All compensatory time must be used prior to December 31st within the year of which it was earned, or it may be paid out. The City may elect to schedule or payout compensatory time off at any time. The City may not withhold payment of compensatory time upon separation of employment.

Salaried employees do not earn overtime for hours worked over forty (40) hours. In recognition of the varying and at times substantial workloads of salaried employees, the City may allow salaried employees to accrue a bank of flex time on an hour for hour basis for hours worked above forty (40) hours in each workweek. Salaried employees shall not be allowed to accumulate more than forty (40) hours of flex time at any time. Flex time off is to be scheduled at the mutual convenience of the employer and employee. The City Administrator reserves the right to determine when use of flex time may be permitted.

The City reserves the right to require mandatory overtime. Failure to report to duty under these circumstances may result in disciplinary action.

A non-clerical hourly employee of the Department of Public Works who is called in to work in the event of an emergency occurring outside the employee's normal working hours, as determined by the Department Director, may be eligible to receive two hours of pay at the rate of time and one-half as a minimum for up to two hours of work performed by the employee as a result of the call in and only if the employee reports to the onsite work location and performs compensable work. Additional work performed after this two-hour duration will be compensated at straight time unless an overtime rate is required by law. Employees who are called in and perform authorized work but who do not report to a worksite, employees who respond and work adjacent to normal work hours (typically within the two hours before or after the employee's shift or assignment ends), or employees performing previously scheduled work outside of the

normal work hours will be paid only as required by law. The City's decision as to whether an employee should receive the two-hour minimum pay at time and one-half shall be final. Employees are required to perform any call-in responsibilities in the most-efficient manner possible in the interests of the City. Employees are required to keep accurate time records of time worked for purposes of determining call-in compensation, if any is required by law. Employees must respond to calls from the City or as required by the City in a timely manner.

The City may assign on-call responsibilities to an employee of the Department of Public Works. Depending on the duration of the on-call assignment, the Department Director may determine the employee is eligible for an on-call stipend for a seven-day assignment. The City's decision as to whether the employee should receive the on-call stipend and the amount of the stipend shall be final.

Emergency Overtime

The Emergency Management Director, Mayor or City Administrator may declare an emergency during periods of disruption resulting from accidents, weather, acts of God, events of crisis proportions or as deemed necessary. Employees shall notify Department Heads by any means available and may instruct them to deploy their subordinates from home, job, or any other place for the purpose of alleviating such emergency situations. Department Heads will coordinate the Department's staff with the necessary other departments such as but not limited to the Fire Department, Emergency Medical or Police Department. Failure to report to duty under these circumstances may result in disciplinary action.

5-4. FLSA Safe Harbor Practice

The City has created this Safe Harbor Policy for employees who are classified as exempt under the FLSA. This Policy's purpose is to:

- Announce our "good faith" commitment to comply with the regulations and our commitment to reimburse employees for any improper deductions;
- Clearly state and inform our employees of the procedures and exceptions surrounding permissible salary deductions;
- Define "actual practice" in relation to improper salary deductions; and
- Inform our employees of a complaint mechanism if the employee believes that their pay has been improperly deducted.

The City is committed to complying with the pay practices governed by the Fair Labor Standards Act. If you have questions about this Policy or the regulations defining this Policy, please see the Human Resources Administrator. The City will work with you to help you understand how the regulations affect you.

Exempt employees are not entitled to receive overtime pay regardless of how many hours worked each week. Exempt employees receive a guaranteed salary of a "predetermined amount" and the amount cannot be reduced because of variations in the quality or quantity of work that you perform.

There are certain instances when the City is allowed to deduct wages from an exempt employee's salary. These permissible deductions are as follows:

- When an employee is absent from work for one or more full days for personal reasons, other than sickness or disability and the employee has no vacation or personal time off remaining for the year.
- When an employee is absent from work for one or more full days due to sickness or disability if the deductions are made under a bona fide plan, policy, or practice of providing wage replacement benefits for these types of absences, such as Long-term Disability, and the employee has no vacation or personal time off remaining for the year.
- Proportionate part of an employee's full salary may be paid for time actually worked in the first and last weeks of employment.
- To offset any amounts received as payment for jury fees, witness fees, or military pay.

- Penalties imposed in good faith for violating safety rules of “major significance” .
- Unpaid disciplinary suspension of one or more full days imposed in good faith for violations of workplace conduct rules such as insubordination, sexual harassment, workplace violence, or other violations as stated in this Manual
- Unpaid leave taken under the Family and Medical Leave Act.
- Pursuant to principles of public accountability, under which the employee accrues personal leave and sick leave and which requires the public agency employee's pay to be reduced or such employee to be placed on leave without pay for absences for personal reasons or because of illness or injury of less than one work-day when accrued leave is not used by an employee because: (1) Permission for its use has not been sought or has been sought and denied; (2) Accrued leave has been exhausted; or (3) The employee chooses to use leave without pay.
- Deductions from the pay of an employee of a public agency for absences due to a budget-required furlough.
- As otherwise permitted by law.

Isolated or inadvertent improper deductions will not result in the loss of an employee's exempt status if the employer reimburses the employee. However, an “actual practice” of making improper deductions from salary will result in the loss of the exemption:

- During the time period in which improper deductions were made.
- For employees in the same job classifications.
- Working for the same managers responsible for the actual improper deductions Factors that may suggest an actual practice of improper salary deductions include:
- The number of improper deductions, particularly as compared to the number of employee infractions warranting discipline;
- The time period during which the employer made improper deductions;
- The number and geographic location of both the employees whose salaries were improperly reduced and the managers responsible; or
- Whether the employer has a clearly communicated policy permitting or prohibiting improper deductions.

Improper deductions are a serious violation of this Safe Harbor Policy. If an employee feels improper deductions have been made from his or her paycheck, please contact the City Administrator immediately. Once notified, the employer will work to resolve the issue and reimburse if an improper deduction had in fact been made. If an employee feels the resolution offered is unsatisfactory or unlawful, then the employee may file a complaint with the U.S. Department of Labor, Wage and Hour Division either by mail or in person.

5-5. Your Paycheck

Employees will be paid bi-weekly for all the time worked during the past pay period.

Payroll stubs itemize deductions made from gross earnings. By law, the City of Columbus is required to make deductions for Social Security, federal income tax and any other appropriate taxes. These required deductions also may include any court-ordered garnishments. Payroll stubs also will differentiate between regular pay received and overtime pay received.

Deductions for any enrolled benefits will also be deducted from your paycheck.

If there is an error in any employee's pay, the employee should bring the matter to the attention of Human Resources Administrator, Deputy Treasurer or City Treasurer immediately so the City can resolve the matter quickly and amicably.

Payroll statements for employees using the miPay web portal are available on miPay. Hard copy statements will be provided to employees not on the miPay web portal.

Paychecks will be given only to the employee through Direct Deposit.

5.6. Performance Appraisals and Merit Increases

Depending on the employee's position and classification, the City of Columbus endeavors to review performance annually. However, a positive performance evaluation does not guarantee an increase in wages, a promotion or continued employment. Compensation increases and the terms and conditions of employment, including job assignments, transfers, promotions, and demotions, are determined by and at the discretion of management.

In addition to these formal performance evaluations, the City encourages employees and supervisors to discuss job performance on a frequent and ongoing basis.

Section 6 – Work Schedule and Attendance

6-1. Hours of Work

General

Each department, and often within those departments, specific work schedules are set and implemented to best support the needs of the community and its citizens. These tailored work weeks are set by department heads, with approval by the City Administrator, but subject to change.

The basic work-week length for most departments is no greater than forty (40) hours per week. Work schedules for Police Officers are governed by their respective collective bargaining agreements and department.

Employees will be assigned a work schedule and will be expected to begin and end work according to the schedule. To accommodate the needs of the City and its citizens, at some point the City of Columbus may need to change individual work schedules on either a short-term or long-term basis.

Schedules may be changed with mutual consent between supervisors and employees, or at the direction of supervisors with reasonable notification to the employee.

Temporary Changes to the Standard Workweek or Hours of Work

Emergency or routine operationally required changes are made at the discretion of the Department Head and City Administrator. This includes the scheduling and execution of specific tasks on off hours.

In the rare instance where a non-emergent change to standard workdays and/or work weeks does not meet the broad conditions of the previous paragraph, they may be implemented temporarily by the department heads, subject to the approval of the City Administrator.

Temporary changes must be communicated within a reasonable period in advance of the change. This is generally considered to be no less than one calendar week, and optionally two calendar weeks, unless required by emergency circumstances.

6-2. Attendance, Punctuality, And Absenteeism

All employees of the City of Columbus are expected to report to work in a timely and consistent manner in accordance with all their scheduled work hours. This includes reporting during inclement weather, disasters, and other adverse conditions.

Employees are hired to perform important functions at the City of Columbus. As with any group effort, operating effectively takes cooperation and commitment from everyone. Therefore, attendance and punctuality are very important. Unnecessary absences and lateness are expensive, disruptive and place an unfair burden on fellow employees and supervisors. We expect excellent attendance from all employees. Excessive absenteeism or tardiness will result in disciplinary action up to and including discharge.

We do recognize, however, there are times when absences and tardiness cannot be avoided. In such cases, employees are expected to notify supervisors as early as possible, but no later than one hour prior the start of the work day. Asking another employee, friend or relative to give this notice is improper and constitutes grounds for disciplinary action. Employees should call, stating the nature of the illness and its expected duration, for every day of absenteeism. Regular full-time and part-time employees earning accrued Paid Time Off of any type must have and use such time to substitute for all hours missed. No employee earning paid time off may be approved of unpaid time off in lieu of using paid time off, or after exhaustion of earned paid time off except as noted previously. Any employee not adhering to the guidance above are subject to discipline for absenteeism/tardiness.

Employees not earning accrued Paid Time Off must be approved for an unpaid leave status, or they are subject to discipline for absenteeism/tardiness.

Employees will adhere to their scheduled hours, directed meal or other breaks if so granted, and not leave the work site/duty in a paid status unless approved by a supervisor.

Acceptable leave status from work may include, as appropriate and approved:

- Sick Leave
- Vacation
- Personal Holiday
- Discretionary Unpaid Personal Leave
- Bereavement, Jury, or other special leave as authorized by the City Personnel Ordinance, or by policy as contained in this Employee Handbook.
- Supervisor approved unpaid time off for part-time employees not accruing any type of paid time off.

The specific request process, approval, applicability, use, and accounting of leave during employee absence from duty is per policy in the relevant sections of this Employee Handbook.

Unreported absences of three (3) consecutive work days generally will be considered job abandonment/voluntary resignation of employment with the City.

6-3. Meal Period And Other Breaks

Meal Periods

Employees under 18 years of age may not work longer than six consecutive hours without receiving at least a 30-minute duty free meal period. Breaks of shorter duration are not required, but may be offered per Departmental and facility standards established by the Department Head.

FLSA Non-Exempt Employees over 18 years of age, working six hours or greater are provided a paid or unpaid meal period determined by departmental procedures. The duration and type of meal period is determined by the Departments Head with consideration of impact to the employees and the efficiency and effectiveness of work. Supervisors will provide reasonable advance notice of any changes to the length or type of meal period

Duration: Meal Periods are 30 or 45 minutes in duration minutes and scheduled at times reasonably close to the usual meal period.

Unpaid Meal Periods: Employees are fully relieved of duty during unpaid meal periods but are allowed to use City vehicles to facilitate the Meal period as appropriate.

Paid Meal Periods: Employees must remain "ready to work" and within immediate recall availability during paid Meal Periods.

The timing of Meal Periods is determined directly between the supervisor and the employee. These meal breaks are required and cannot be skipped and added to time worked to leave early or arrive late to work, or in any other way reduce the normally scheduled workday.

FLSA Exempt Employees over 18 years of age are provided a 30 or 45-minute meal break. This meal break is integral to their schedule and salary and is not considered in terms of paid or unpaid time. These employees will determine the timing of their Meal Period independently or in conjunction with their supervisor. They may or may not be fully relieved of duty during this period.

Breaks

Department Heads will determine if break periods are offered and any appropriate break period timing for their employees. Break periods are paid. These breaks will not exceed two 15- minute breaks in one shift and cannot be combined to create a single longer break.

Section 7 – Code of Conduct and Ethics

7-1. Workplace And Personal Conduct

The City of Columbus endeavors to maintain a positive work environment. Each employee plays a role in fostering this environment. Accordingly, we all must abide by certain rules of conduct, based on honesty, common sense and fair play. Because everyone may not have the same idea about proper workplace conduct, it is helpful to adopt and enforce rules all can follow. Unacceptable conduct may subject the offender to disciplinary action, up to and including discharge, in the City's sole discretion. The following are examples of some, but not all, conduct which can be considered unacceptable:

- Obtaining employment based on false or misleading information.
- Stealing, removing or defacing City of Columbus property or a co-worker's property, and/or disclosure of confidential information.
- Completing another employee's time records.
- Violation of safety rules and policies.
- Violation of City of Columbus's Drug and Alcohol-Free Workplace Policy.
- Fighting, threatening or disrupting the work of others or other violations of City of Columbus's Workplace Violence Policy.
- Failure to follow lawful instructions of a supervisor.
- Failure to perform assigned job duties.
- Violation of the Punctuality and Attendance Policy, including but not limited to irregular attendance, habitual lateness or unexcused absences.
- Gambling on City property.
- Willful or careless destruction or damage to City assets or to the equipment or possessions of another employee.
- Wasting work materials.
- Performing work of a personal nature during working time.
- Violation of the Solicitation and Distribution Policy.
- Violation of City of Columbus's Harassment or Equal Employment Opportunity Policies.
- Violation of the Communication and Computer Systems Policy.
- Unsatisfactory job performance.
- Engaging in disruptive, disrespectful, inappropriate, or unprofessional behavior in the workplace or outside of the workplace that detrimentally impacts the work environment, productivity, negatively impacts the morale of colleagues-clients-public, damages the reputation of the City, creates an untenable or ineffective workplace, or hinders in any way the ability to discharge the duties of your position.
- Any other violation of City of Columbus policy.

Obviously, not every type of misconduct can be listed. Note that all employees are employed at-will, and the City of Columbus reserves the right to impose whatever discipline it chooses, or none at all, in a particular instance. The City will deal with each situation individually and nothing in this handbook should be construed as a promise of specific treatment in a given situation. However, the City of Columbus will endeavor to utilize progressive discipline but reserves the right in its sole discretion to terminate the employee at any time for any reason.

The observance of these rules will help to ensure that our workplace remains a safe and desirable place to work.

7-2. Conflict of Interest and Business Ethics

It is City of Columbus's policy that all employees avoid any conflict between their personal interests and those of the City. The purpose of this policy is to ensure that the City's honesty and integrity, and therefore its reputation, are not compromised. The fundamental principle guiding this policy is that no employee should have, or appear to have,

personal interests or relationships that actually or potentially conflict with the best interests of the City.

It is not possible to give an exhaustive list of situations that might involve violations of this policy. However, the situations that would constitute a conflict in most cases include but are not limited to:

- Holding an interest in or accepting free or discounted goods from any organization that does, or is seeking to do, business with the City, by any employee who is in a position to directly or indirectly influence either the City's decision to do business, or the terms upon which business would be done with such organization;
- Holding any interest in an organization that competes with the City;
- Being employed by (including as a consultant) or serving on the board of any organization which does, or is seeking to do, business with the City or which competes with the City; and/or
- Profiting personally, e.g., through commissions, loans, expense reimbursements, or other payments, from any organization seeking to do business with the City.

A conflict of interest would also exist when a member of the employee's immediate family is involved in situations such as those above.

This policy is not intended to prohibit the acceptance of modest courtesies, openly given and accepted as part of the usual business amenities, for example, occasional business-related meals or promotional items of nominal or minor value.

It is the employee's responsibility to report any actual or potential conflict that may exist between the employee (and the employee's immediate family) and the City.

7-3. Confidentiality

During work, employees may become aware of confidential information about City of Columbus's business, including but not limited to information regarding City finances, pricing, products, and new product development, software, and computer programs, marketing strategies, suppliers, and customers and potential customers. Employees also may become aware of similar confidential information belonging to the City's clients. It is extremely important that all such information remain confidential, and particularly not be disclosed to City of Columbus's competitors. Any employee who improperly copies, removes (whether physically or electronically), uses, or discloses confidential information to anyone outside of the City may be subject to disciplinary action up to and including termination. Employees may be required to sign an agreement reiterating these obligations.

7-4. Social Media and Electronic Communications

Technology has permeated nearly every aspect of the business world. Electronic technology provides employees with tools that can enhance service to the public. These guidelines will assist in the appropriate, productive, and cost-effective use of this valuable resource.

Property, including technology, provided by the City is intended for City business purposes only. Any other use is prohibited.

No employee can have any reasonable expectation of privacy regarding the use of any City property. The City has the right to inspect and monitor use of its property, including records and information within its property and the City may inspect and monitor its property at any time.

All resources provided by the City, including programs and information created using City resources are considered City property. This includes, but is not limited to:

- Computers, electronic communications devices, and computer support equipment.
- Software programs, whether purchased or written in-house.
- Data created, sent from or received into City equipment, including e-mail.

Any provision of this policy that is violated, whether intentionally or innocently, is subject to appropriate discipline.

Computers

Hardware

Hardware is not to be moved between City departments or removed from City property without prior approval from the appropriate department head(s). This restriction does not apply to the transport of laptop computers in normal business use.

Software

Any software owned or leased by the City is not to be installed on any non-City equipment. Further:
Software is to remain on the machine on which it is installed.

Purchased or leased software may not be modified from its original content using debuggers, compilers or other programming tools.

Software is to be used specifically for City business activity only.

Usage

City property is to be used solely for the benefit and advancement of City goals and priorities. It may not be used for non-business use, nor may it be used for the illegal copying and/or distribution of software. Likewise, it may also not be used to set up, create, host or otherwise maintain any repository or bulletin board system that would carry materials or communications beyond specific City business purposes.

Citizens routinely visit city offices and form impressions based on what they see. Additionally, software is rarely written to exact standards, and the potential for conflicts between different programs is high. Given these conditions, the following are specifically prohibited on City equipment:

Third-party screen savers not included with the operating system.

It is prohibited to install games. It is prohibited to reinstall games after systems personnel have removed them.

Employees are strictly prohibited from downloading videos and movies or streaming music, without prior approval of Department Head.

Other third-party utilities or memory managers not specifically obtained and installed by Systems personnel.

Other programs not specifically obtained and installed by systems personnel.

The City recognizes it is common to customize the computer background (commonly referred to as 'wallpaper') with pictures of family, friends, etc. Since these are data files (and not running programs) they are allowed if:

- They do not conflict with other City software or equipment.
- They do not degrade network performance.
- They cannot be considered derogatory or offensive.
- They are not stored on file servers.
- They are less than one megabyte in size.
- They are virus-scanned before being installed onto hardware.
- Only one file resides on the machine at any given time.

The City maintains the right to periodically monitor, audit and inspect hardware, software and data for unauthorized or inappropriate usage or content. The City also retains the right to remove such content or access it without notice. This

includes, but is not limited to desktops, laptops, LAN equipment, backups, data files of any type (e.g., e-mail, fax, voice documents) as well as Internet access and usage.

Licensing

Software acquired by the City is used with the appropriate licensing strictly for City business purposes. Copying and/or distributing software without the appropriate licenses is illegal and puts the City at significant risk. Creating backups is legitimate usage. Beyond that, federal penalties may apply. Under no circumstances should license software be:

- Copied, transferred or installed to another machine or media, unless approved in writing by the appropriate department head.
- Taken outside City premises and installed elsewhere unless a specific written exception is made by the appropriate department head.

Electronic Communications

The City of Columbus maintains e-mail, voicemail and Internet and other electronic communications that are in place to facilitate employees' ability to do their jobs efficiently and productively. These systems are solely for business purposes; however, the City recognizes and understands that on occasion employees will use these systems for personal reasons. As long as such personal use complies with this policy, is not excessive, and is not done during normal working hours, such actions will not be prohibited.

The electronic communications may not be used at any time to solicit others for commercial purposes, for political or religious causes or for any other non-job-related solicitations. Confidential information should not be sent via the city's e-mail or voicemail systems. All copyright laws apply to all use of City property and electronic communications.

Employees are prohibited from using the City's electronic communications systems to display, communicate, or access sexually explicit images or messages. Obscene, profane or offensive materials may not be transmitted over any City communication system. Any communications that contain ethnic slurs, racial references or anything that would constitute harassment of others is not permitted. Such communications should be reported immediately to the City Administrator (or designee) or appropriate supervisor. Electronic communications systems should not be used in a way that would be disruptive or offensive to others or harmful to morale.

Management reserves the right to review, audit, intercept, access and disclose any messages created and transmitted on the system. All electronic communications, are not private and are considered City records and the City reserves the right to monitor and access those records at any time. Deleting an e-mail or voicemail message does not guarantee that it has been erased from the system; backup copies are retained.

No employee is authorized to retrieve or read any e-mail or voicemail not sent to them without prior approval or express permission. Employees' improperly accessing, using or monitoring e-mail, voicemail, or the Internet can be subject to discipline or discharge.

Social Media Policy

PURPOSE

This document defines the website and social media policy for the City of Columbus, Wisconsin and its departments. To address the fast-changing landscape of the internet and the way residents communicate and obtain information online, City departments may consider using various online tools to reach and engage a broader audience. The City encourages the use of its website, other external websites and social media sites to further the goals of the City and the missions of its departments, where appropriate.

This Policy applies to any current or proposed websites and social media sites created by City employees within the scope of their employment, and on which the public is encouraged to interact with the City.

PERSONAL VS. PROFESSIONAL GUIDELINES

Personal Use – All City employees may have personal social media sites. These sites should remain personal in nature and share personal opinions. While City employees may have a First Amendment right to comment on some City issues that are of significant public concern, employees should know that posts about City issues that are closer to employment complaints or human resources concerns may not be protected. Employees should be mindful of the distinction between sharing personal and City views.

City employees must never use their City e-mail account or password in conjunction with a personal social media site, blog, chat, or website, etc. The following guidance is for City employees who decide to have a personal social media or who decide to comment on posts about official City business:

State your name and, if relevant, role, when discussing City business.

Use a disclaimer such as: “The postings on this site are my own and don’t reflect or represent the opinions of the City for which I work.”

If online tools such as a website or social media is used for official City business, the entire City site, regardless of any personal views, is subject to best practice guidelines and standards.

Professional Use – All official City-related communication through website, blog, chat, social media, etc. should remain professional in nature. Employees must not use official City websites, social media accounts, etc. for political purposes, to conduct private commercial transactions, or to engage in private business activities.

If a City employee identifies themselves as such, be mindful that the content of the message is consistent with all City policies and procedures. Only individuals authorized by the City may publish content to the City’s online platforms.

GENERAL POLICY

This policy directs city staff on how to provide information to the public via the use of the City’s social media outlets.

In order for any city department to establish a social media site, the request must first be provided to the City Administrator and approved by the City Council. Requests for social media sites must include a plan that assigns certain individuals (department head or designees) to update and monitor the sites. The request must also include ways that the department plans to utilize their social media site.

All social media sites must be monitored on a daily basis.

Each site must clearly state that it is city-operated and maintained by city staff. The site must also include the City of Columbus logo that identifies it as such. All social media sites, when possible, should include a link back to the City of Columbus website: www.cityofcolumbuswi.com, or a subdomain thereof.

The City reserves the right to take down any abusive or inappropriate posts that violate this policy. Any post that is taken down from the site must be documented by the department head responsible for the social media site. Documentation must include a copy of the post, time of the post, date of the post, name of the individual responsible for the content, and any other relevant information.

City of Columbus social media sites are subject to State of Wisconsin public record laws. Any content on these sites related to City business is considered a public record. Content can range from messages, lists of subscribers, images and other content that exists. The department responsible for their social media site is responsible for following the City’s public record request process. If possible, all social media sites from the City should remind its viewers through a disclaimer that content on its site is considered public record.

Employees entrusted with maintaining social media sites on behalf of the City of Columbus must conduct themselves as

representatives of the City. All posts by employees must be completed in a professional manner that is strictly used for informative purposes related to the City. Employees who fail to conduct themselves in an appropriate manner can be subject to disciplinary action.

The City of Columbus encourages all departments and staff to use the following disclaimer for their social media sites, where possible:

"This is the official account for [insert department or affiliate name here]. Any abusive or inappropriate content that violates the City of Columbus social media policy will be removed from the site. All information posted on the site is subject to public record."

POSTING

Authorized City employees within each department as designated by the appropriate Department Head will manage appropriate City websites, pages and social media sites, blogs, etc. Access for authorized employees will be given by the City Administrator or Department Head, including those serving an independent Commission or their designee(s).

Official City websites and social media sites need to be clear, precise and follow industry best practices for posting updates. All content posted to the City's online platforms should be:

- Relevant – Information that engages residents, visitors and other appropriate users and pertains to their daily lives.
- Timely – Pertains to deadlines, upcoming events or current news.
- Actionable – Prompts residents, visitors and other appropriate users to take action.

What not to post:

- Confidential information.
- Copyrighted material without permission.
- Profane, discriminatory, threatening or derogatory content or comments.
- Partisan political views.
- Commercial endorsements or SPAM.

All City-sponsored social media sites must have one or more staff assigned to update content on the site, respond to requests or questions asked by the public, and monitor content posted. Posting administration: city staff must provide any planned text and get approval prior to posting information on a City social media profile.

Page type: City of Columbus Facebook pages will be an organizational-type page, which will allow for singular postings of information. Those posts will be closely monitored per the Comment policy listed.

Postings will frequently refer followers to follow up with the City website or particular city departments if there are specific questions or concerns about any post.

All City social media accounts will be updated at least on a bi-weekly basis. Though more frequent updates up to 3 times per day are encouraged. Emergency messaging may be posted as frequently as needed.

Any social media presence partially or totally controlled by City staff for work purposes must provide access to the City Administrator with the most administrative privileges possible.

Any monies spent on advertisements or features designed to increase the reach of a social media profile or post should come from funds budgeted for marketing or advertising.

Official City of Columbus social media are limited to the accounts, profiles and pages listed in this policy.

APPROVED ACCOUNTS

The City holds the list of approved accounts. Approved accounts that need to be changed and or removed must request updates through the City Administrator.

RETENTION

City websites and social media sites are subject to applicable public records laws. Any content produced or maintained on a City website or social media site, including communication posted by the City and communication received from citizens is a public record.

The City will preserve records of sites maintained by its departments pursuant to the relevant records retention schedule in a format that preserves the integrity of the original record and is easily producible. Furthermore, retention of website and social media records shall fulfill the following requirements:

- Social media and website records are captured in a continuous, automated fashion throughout the day to minimize a potential loss of data due to deletion, editing, and/or changes on the sites.
- Records are maintained in an authentic format (i.e. ideally the native technical format provided by the website or social media site such as XML or JSON) along with complete metadata.
- Records are archived in a system that preserves the context of communications, including conversation threads and rich media, to ensure completeness and availability of relevant information when records are accessed.
- Records are archived indexed based on specific criteria such as date, content type, and keywords to ensure that records can be quickly located and produced in an appropriate format for distribution (e.g. PDF).
- Designated City employees who administers one or more website or social media sites on behalf of the City has self-service, read-only access to search and produce relevant records to fulfill public information and legal discovery requests as needed.

The City utilizes an automated archiving solution to comply with applicable public records law and fulfill the above record retention requirements. The City's archive is accessible by the City Administrator, Clerk and other designated City employees.

REGISTERING A NEW PAGE

All City website pages, and third-party sites shall be (1) approved by the City Administrator or Department Head, including those serving an independent Commission, (2) published using approved website platforms and tools, and (3) administered by the Department Head or their designee.

For any city department to establish a social media site, the request must first be provided to the City Administrator and approved by the City Council. Requests for social media sites must include a plan that assigns certain individuals (department head or designees) to update and monitor the sites. The request must also include ways that the department plans to utilize their social media site.

DEREGISTERING AN EXISTING PAGE

If a City webpage, site or a social media page is no longer of use, (1) notify the City Administrator or Department Head, (2) ensure records have been archived according to City guidelines, (3) unpublish the page(s), de-register the page(s) and (4) hold or delete the page(s).

Unregistered, held and deleted pages are not archived and may be re-registered and published by following the steps outlined in this section of the Website and Social Media Internal Policy.

EXTERNAL POLICY

PURPOSE

To build communication and trust with our residents and visitors, and encourage participation through comments and feedback.

GOALS

The City of Columbus aims to effectively use websites, pages, blogs, social media sites, and other online tools to:

- Provide information.
- Support community engagement and outreach.
- Support marketing and promotional campaigns.
- Frame the public conversation around the City of Columbus.
- Assist with recruitment efforts.

MODERATION OF THIRD-PARTY CONTENT

The City of Columbus does not necessarily endorse, support, sanction, verify or agree with Third Party comments, messages, posts, opinions, advertisements, videos, promoted content, external hyperlinks, linked websites (or the information, products or services contained therein), statements, commercial products, processes or services posted on any City website, page, social media site, or any other online platform.

The City's social media sites serve as a limited public forum and all content published is subject to preservation and disclosure in accordance with Wisconsin Public Record Law. User-generated posts may be rejected or removed if the content:

- Contains obscenity.
- Incites or promotes violence or illegal activities.
- Contains SPAM or links to malware or inappropriate site(s).
- Promotes illegal discrimination.
- Contains actual defamation.
- Uses the copyrighted work of another without expressed written permission.

The City does not allow information intended to compromise the safety or security of the public or public systems. Users participate at their own risk, taking personal responsibility for comments, username and any information they provide.

RETENTION

Any communications sent to or received by the City of Columbus and its employees via social media may be subject to our retention and disclosure requirements. The City is required to comply with applicable WI State public records statute(s) to ensure government is open and that the public has access to public records and information of which the City is the custodian. These retention requirements apply regardless of the form of the record (e.g. digital text, photos, audio, and video). To that end, the City will automatically collect and store all information posted the City's social media sites. All information posted on these sites may be the subject of public disclosure under applicable WI State public records statute(s), even if it has been edited or deleted. The City shall preserve records pursuant to a relevant records retention schedule.

Section 8 – Health and Safety

8-1. Workplace Safety

The health and safety of employees and others on City property are of critical concern to the City of Columbus. The City intends to comply with all health and safety laws applicable to our business. To this end, the City must rely upon employees to ensure that work areas are kept safe and free of hazardous conditions. Employees are required to be conscientious about workplace safety, including proper operating methods, and recognize dangerous conditions or hazards. Any unsafe conditions or potential hazards should be reported to management immediately, even if the problem appears to be corrected. Any suspicion of a concealed danger present on the City's premises, or in a product, facility, piece of equipment, process, or business practice for which the City is responsible should be brought to the attention of management immediately.

Periodically, the City may issue rules and guidelines governing workplace safety and health. The City may also issue rules and guidelines regarding the handling and disposal of hazardous substances and waste. All employees should familiarize themselves with these rules and guidelines as strict compliance will be expected.

Any workplace injury, accident, or illness must be reported to the employee's supervisor as soon as possible, regardless of the severity of the injury or accident.

8-2. Accident Reporting

Employees must report all work-related injuries and/or illnesses immediately and complete an accident report (regardless of the seriousness of the injury/illness) within 24 hours to their immediate supervisor or Human Resources. This applies whether the employee is involved in an accident or witness an accident while working. Failure to follow this work rule, or any other City safety policy or procedure, may result in disciplinary action.

All City owned vehicles and facilities are equipped with first aid kits. Minor injuries may be attended to using these kits.

If outside medical attention is required, the City will allow the employee to go (or will transport) to a clinic, urgent care center or emergency room. In non-emergency situations, do not leave City premises or the job site to obtain outside medical attention without first obtaining approval from one's immediate supervisor, department head or the City Administrator's office.

Employees have the right to secure treatment from the physician of their choice; however, to avoid responsibility for these personal medical bills, the employee must participate and cooperate in the worker's compensation process. An employee injured while working must provide a release signed by a licensed physician stating they are able to return specifically to light or full duty. This will assure the employee and the City that the employee is safe to resume their responsibilities. All accidents will be investigated and corrective actions written to prevent reoccurrence.

8-3. Drug-Free and Alcohol-Free Workplace

To help ensure a safe, healthy and productive work environment for our employees and others, to protect City property, and to ensure efficient operations, the City of Columbus has adopted a policy of maintaining a workplace free of drugs and alcohol. This policy applies to all employees and other individuals who perform work for the City.

The unlawful or unauthorized use, abuse, solicitation, theft, possession, transfer, purchase, sale or distribution of controlled substances (including medical marijuana), drug paraphernalia or alcohol by an individual anywhere on City premises, while on City business (whether or not on City premises) or while representing the City, is strictly prohibited. This prohibition regarding alcohol does not include events, receptions, or other incidental occasions that may be a

part of off-work employee social events, training seminars, remote professional seminars or similar events. It is important to note that employee behavior at these events is still important and any consumption should be in moderation.

Employees and other individuals who work for the City also are prohibited from reporting to work or working while they are using or under the influence of alcohol or any controlled substances, which may impact the employee's ability to perform their job or otherwise pose safety concerns, except when the use is pursuant to a licensed medical practitioner's instructions and the licensed medical practitioner authorized the employee or individual to report to work. However, consistent with Wisconsin law, this exception does not extend any right to report to work under the influence of medical marijuana or to use medical marijuana as a defense to a positive drug test, to the extent the employee is subject to any drug testing requirement, except as permitted by and in accordance with applicable law. Violation of this policy will result in disciplinary action, up to and including discharge.

The City maintains a policy of non-discrimination and will endeavor to make reasonable accommodations to assist individuals recovering from substance and alcohol dependencies, and those who have a medical history which reflects treatment for substance abuse conditions. However, employees may not request an accommodation to avoid discipline for a policy violation. We encourage employees to seek assistance before their substance abuse or alcohol misuse renders them unable to perform the essential functions of their jobs or jeopardizes the health and safety of any City employee, including themselves.

However, this exception does not extend any right to report to work under the influence of lawful recreational or medical marijuana or to use such as a defense to a positive drug test, to the extent the employee is subject to any drug testing requirement, except as permitted by and in accordance with applicable law.

Violation of this policy will result in disciplinary action, up to and including discharge.

The City maintains a policy of non-discrimination and will endeavor to make reasonable accommodations to assist individuals recovering from substance and alcohol dependencies, and those who have a medical history which reflects treatment for substance abuse conditions. However, employees may not request an accommodation to avoid discipline for a policy violation. We encourage employees to seek assistance before their substance abuse or alcohol misuse renders them unable to perform the essential functions of their jobs, or jeopardizes the health and safety of any City employee, including themselves.

Employees are strictly prohibited from abusing or misusing prescription drugs while on workplace premises or when reporting to work. Prescription drugs must be used only as prescribed by a licensed medical professional.

Employees who are prescribed medication that may impair their ability to perform their job safely and effectively must report such use to their immediate supervisor or Human Resources Administrator. This reporting should be made before the employee's next scheduled work shift or as soon as reasonably possible if the medication is newly prescribed during employment.

Employees are expected to be fit for duty while at work. Any impairment caused by prescription drug use that could compromise job performance or the safety of others is strictly prohibited. If an employee is uncertain about their ability to perform their duties safely due to medication use, they must notify their supervisor or HR Administrator and refrain from engaging in potentially hazardous tasks until they are fit for duty.

8-4. Drug and Alcohol Testing

Employees will be required to submit to drug and/or alcohol testing under certain circumstances. An employee that refuses to take a required drug and/or alcohol test will be removed from their assignments, and be subject to discipline. Testing will be conducted in the following situations:

1. Pre-Employment Testing. All Individuals being considered for positions with the City of Columbus will be required to undergo a pre-employment drug and alcohol test after a conditional offer of employment has been made. The City will not hire an applicant who tests positive on a pre-employment drug and alcohol test.

2. Random Testing. To the extent permitted by law, employees will participate in random drug and alcohol testing. The random selection of eligible employees for testing will be done by a contracted agent. Under the random selection process, each employee subject to testing will be part of the “pool” of employees from which the random selections will be made. Each employee will have an equal chance of being tested each time selections are made. As a result, some employees may be tested more than once a year, while other employees may not be tested at all. Safety sensitive positions will be subject to random testing to the extent permitted by law, and these positions include those in which employees regularly or occasionally operate a commercial vehicle, including mechanics and supervisors or anyone else who is required by the City to have a Commercial Driver’s License (CDL).

3. Reasonable Suspicion Testing. In cases where an employee is acting in an abnormal manner or appears unfit to perform his or her duties in a safe manner, which results in reasonable suspicion to believe the employee is using or is under the influence of alcohol or a controlled substance, the employee will be required to submit to a drug and/or alcohol test. Reasonable Suspicion of alcohol or controlled substances use is a belief that an employee is using or has used alcohol or controlled substances in violation of the City’s policy drawn from specific, objective, and articulable facts and reasonable inferences drawn from those facts in light of familiarity with the individual. The symptoms of influence are not confined to those consistent with misconduct, or to obvious impairment of physical or mental ability, such as slurred speech or difficulty in maintaining balance. A determination of influence can be established by professional opinion, a scientifically valid test, and, in many cases, by a layperson’s opinion based on observations including the appearance, behavior, speech or body odors of the employee.

4. Post-Accident Testing. All employees must submit to post-accident drug and/or alcohol testing when involved in an accident that results in personal injury or property damage.

Post-accident testing is to be conducted as soon as practicable following the accident. The employee involved must remain readily available for such testing or may be deemed by the City to have refused to submit to testing. Employees who test positive for alcohol or other controlled substances as the result of post-accident testing will be subject to discipline. In any event an employee may not be allowed to return to work without first having been evaluated in order to determine the employee’s fitness for duty.

Section 9 – Performance Management

9-1. Performance Expectations

Public service as an employee of the City is a privilege and not a right. The City desires to employ public servants who serve the public, who protect and further the trust and confidence the public has placed in its servants, who work together as team members, and who strive for professional growth and effective service.

High quality performance, honesty, respect, reliability, professionalism and good judgment are fundamentally required of each employee. Other standards of conduct exist in order to maintain an orderly and efficient working environment and for preservation of the public's trust in its public servants. These expectations apply to all City employees.

9-2. Performance Evaluation Process

Performance evaluations are given to new employees when they have completed six months of employment with the City and then annually thereafter. Performance evaluations are for the improvement of individual job performance, the strengthening of supervisor/employee relationships and the recognition of employee accomplishments and good work.

Performance evaluation results shall be considered in personnel decisions affecting merit pay increases, promotion, demotion, layoff, re-employment, training and termination.

The Human Resources Administrator shall be responsible for the overall administration of the employee performance evaluation program and shall advise and assist employees and Department Heads to ensure that performance evaluation procedures are handled as intended. Both the employee and their supervisor will complete the performance evaluation form.

9-3. Work Rules, Correction Action and Disciplinary Procedures

Work Rules

Public service as an employee of the City is a privilege and not a right. The City desires to employ public servants who serve the public, who protect and further the trust and confidence the public has placed in its servants, who work together as team members, and who strive for professional growth and effective service.

High quality performance, honesty, respect, reliability, professionalism, and good judgment are fundamentally required of each employee. Other standards of conduct exist to maintain an orderly and efficient working environment and for preservation of the public's trust in its public servants. The Rules of Conduct apply to all City employees.

The primary objectives for each employee are to protect and further the public's trust and confidence and to perform at a high-quality level so that the City's citizens, businesses, representatives of other entities, co-workers, and visitors receive high quality services from each employee. Conduct that is inconsistent with those objectives or in violation of policy, rules or general expectations of professional conduct is forbidden and will subject the offending employee to discipline up to and including discharge. The City has established policies, rules and general expectations of conduct in furtherance of the effective operation of the City, to further these objectives, and for the employee to have a successful career.

No list of rules or types of unacceptable conduct can substitute for the sound and reasonable judgment expected of each employee. It is impossible to list every conceivable type of unacceptable conduct contrary to the interests of the City. The City believes unacceptable acts of misconduct, stand alone, warrant serious discipline up to and including discharge, such as the following:

- Dishonest, misleading or deceptive conduct

- Unauthorized circumvention of the chain of command
- Undermining the authority of a supervisor
- Refusing or failing to follow an order or directive
- Theft, falsification, or misappropriation of City records or property, or the property of others, including theft of work time, excessive unauthorized time at break periods, misuse of sick leave or other designated leave, misrepresenting work time, or failing to accurately record work time
- Failing to completely and accurately document relevant information
- Failing to provide accurate and complete information to a supervisor or others who require the information
- Leaving the job without permission
- Causing or working unauthorized overtime
- Failing to cooperate/communicate with others
- Engaging in conduct that creates an unsafe work environment
- Fighting, threats, intimidation or harassment of others
- Damage or defacing of City or employee property
- Failure to report damage of equipment or property to supervisor
- Misuse or unauthorized use of City property
- Possession, use, or being under the influence of illegal substances or alcohol while on duty or refusal to take a drug or alcohol test
- Engaging in unethical conduct
- Conviction of a crime or other offense subject to civil forfeiture, while on or off duty, if the conviction makes it impossible for the employee to perform their duties
- Unauthorized possession of weapons or firearms during work time or on City premises or property
- Absence of two consecutive workdays without notifying supervisor prior to start of work shift
- Excessive absenteeism or tardiness
- Failing to promptly report absence or tardiness to supervisor prior to start of work shift
- Working another job while on sick leave or when not released for full duty while receiving workers' compensation benefits
- Disclosing confidential information to unauthorized sources
- Loafing or sleeping on the job during working hours
- Misuse of licenses, patents or copyrights while on work time or using work resources
- Unauthorized solicitations or distributions
- Failure to promptly report defective equipment or safety hazard
- Failure to report injury or accident immediately to supervisor within 24 hours
- Horseplay or violation of safety rules
- Engaging in conduct or activities which serve to lengthen the healing period for a work-related injury
- Substandard quality or quantity of work, including deliberate reduction of output
- Failure to complete assignments promptly and accurately
- Smoking, use of e-cigarettes, or use of smokeless tobacco in unauthorized areas during work time (unpaid break times excluded)
- Unprofessional appearance
- Discourteous treatment of others
- Profane or disrespectful conduct
- Conducting more than a diminutive amount of personal business on City time or property, including promoting or selling any item or soliciting, unless permission is obtained from your supervisor
- Failing to fully comply with standard operating procedures, policies or rules
- Failing to comply with expectations of conduct communicated to an employee
- Failing to appropriately supervise an employee or hold employee accountable
- Failing to report a possible violation of the policies or rules through the chain of command or other authorized reporting procedure
- Inability to work as a member of a team or having attitudinal issues

The City reserves the right to determine whether any other conduct is contrary to the interests of the City and warranting disciplinary action, up to and including discharge.

Corrective Action

The City treats all violations of the policies, rules and general expectations of conduct very seriously. Violations of these policies, rules, and general expectations of conduct can subject an employee to discipline, up to and including termination.

The City's corrective action program is designed to encourage individuals to be high-quality employees and to remove employees from service who do not or will not meet that high standard of performance. Some discipline is intended to be corrective in nature to allow the employee an opportunity to rehabilitate their conduct. Employee misconduct may call for severe forms of discipline such as suspension, transfer, demotion, termination or other action. In some cases, termination of an employee is appropriate because of the nature, seriousness or continuation of unacceptable conduct. The appropriate level of discipline is determined by the City Administration on a case-by-case basis, and any pre-termination disciplinary measure may be passed over in favor of more severe discipline including termination of the employee. The City's imposition of discipline or other corrective action, or the City's use of any form of progressive discipline, does not change any employee's status as an at-will employee or create any additional rights. The Human Resources Administrator must review and approve any suspension, demotion, or termination prior to it being issued.

Investigation and Administrative Leave

The City Administrator will determine the scope, duration and strategy of internal investigations into employee conduct. The City reserves its right to place an employee on administrative leave, with or without pay. The determination of whether leave will be with pay or without pay is reserved to the City. The City may place an employee on administrative leave pending an internal investigation, pending disposition of a criminal matter, or for other reasons determined by the City.

9-4. Grievance Policy and Procedure

The City has adopted a Grievance Policy and Procedure pursuant to the requirements of Wis. Stat. § 66.0509(1m) (a) for purposes of providing a process for employee grievances regarding workplace safety, employee discipline, and employee termination. Public safety employees shall adhere to the provisions of Wis. Stat. § 62.13, when applicable, to address employee discipline and termination rather than utilizing the Grievance Policy and Procedure.

This policy formalizes a grievance procedure to review employee concerns. It is not intended to discourage discussion between employees and supervisors on an informal basis. Every reasonable effort should be made by supervisors and employees to resolve any questions, problems and/or misunderstandings that have arisen. Accordingly, employees should first discuss any complaints or questions they may have with their immediate supervisors, and are urged to initiate such discussions at the time the dissatisfaction or questions arises. Supervisors, in turn, should take positive and prompt action to answer employees' questions and resolve complaints presented to them.

A. Definitions

The following words shall be given the meaning as set forth below wherever such words appear within this policy:

Discipline: Any written reprimand, unpaid suspension, demotion, or other formal adverse disciplinary action, other than termination, issued against an employee by a supervisor. The term discipline does not include performance meetings or evaluations, implementation and evaluation of an employee, a performance improvement plan, informal discussions between a supervisor and employee, employee assignments or transfers, or any oral reprimand that is not memorialized in writing and placed in the employee's personnel file.

Employee: For purposes of a grievance of discipline and termination (as defined in this Grievance Procedure) means a benefit eligible full time or regular part-time employee who has completed one (1) year of continuous employment with

the City. "Employee" does not include, without limitation, any of the following: other part-time employees, temporary employees, seasonal employees, limited term employees, contractors, or their respective employees, elected officials, or employees covered by the collective bargaining agreement containing a grievance procedure for discipline or termination. "Employee" for the purposes of Workplace Safety (as defined in this procedure) means any employee of the City.

Grievance: A written complaint by an employee filed with the Human Resources Administrator that seeks review of the discipline, termination, or workplace safety of that employee.

Termination: Any involuntary termination of an employee's employment with the City, excluding such termination due to layoff, partial layoff, voluntary resignation, retirement, job abandonment (no call, no show), or termination due to the employee's lack of qualifications or other inability to perform the job.

Workplace Safety: Any conditions of employment affecting an employee's physical health or safety, the safe operation of workplace equipment and tools, safety of the physical work environment, personal protective equipment, workplace violence, and training related to the same.

B. Grievance Procedure

1. An earnest and deliberate effort shall be made to informally resolve the matter between grievant by meeting with their immediate supervisor and department head to discuss the subject of the grievance. If the matter is not resolved, then the employee shall reduce the grievance to writing and submit the grievance to their immediate supervisor within ten days after the facts upon which the grievance is known or should have been known to the employee. The immediate supervisor shall give a written answer within ten business days of receipt of the grievance, with a copy to the Human Resources Administrator.
2. If the grievance is not satisfactorily resolved at Step A and the grievant wishes to appeal the decision, the grievant may submit the grievance to the City Administrator within five business days after having received the answer in the Step A. After receipt of the written grievance by the City Administrator, the City Administrator will meet with the grievant in an effort to resolve the issues raised by the grievance. Within ten days after the meeting, the City Administrator shall respond to the grievance in writing. The City Administrator shall also determine if the grievance is timely, if the subject matter of the grievance is within the scope of this policy, and otherwise properly processed as required by this policy. If the City Administrator is aware of other similar pending grievances, then the City Administrator may consolidate those matters and process them as one grievance.

This step shall be omitted and grievance moved from Step A to Step C in cases where a department head is the grievant and the grievance is initially filed with the City Administrator under Step A.

3. The decision of the City Administrator shall be final unless the grievant files a written appeal requesting a hearing before an Impartial Hearing Officer (IHO) within five days of the City Administrator's response. The grievance will be referred to an IHO who will be designated by the City Attorney.

The IHO will convene a hearing in the manner which the IHO determines necessary. The IHO shall have the authority to administer oaths, issue subpoenas at the request of the parties, and decide if a transcript is necessary. The IHO may require the parties to submit grievance documents and witness lists in advance of the hearing to expedite the hearing. The IHO shall make evidentiary rulings utilizing a relaxed standard of evidence and may accept hearsay evidence. The burden of proof shall be a preponderance of the evidence.

In all cases, the employee shall have the burden of proof. The IHO may request oral or written arguments and replies. The IHO shall provide the parties with a written decision.

The IHO may only consider the matter presented in the initial grievance filed by the employee. The IHO shall have no power to add to, subtract from, or modify the terms of the City policy or rule that forms the basis for the grievance.

After receiving the evidence and closing the hearing, the IHO shall issue a written response. The recommendation shall contain findings of fact, analysis and a recommendation. The IHO must answer the following question: Based on the preponderance of the evidence presented, has the grievant proven the decision of the Administration was arbitrary or capricious?

The IHO shall have the power to issue a response to the grievance. The IHO shall have no power to issue any remedy, but the IHO may recommend a remedy. Remedial authority shall be subject to the determination and approval of the City Administrator and shall be addressed by the governmental body in the event the grievance is sustained.

Either party may appeal an adverse determination at Step C to the Common Council, by filing a written notice appealing the decision of the IHO in the City Administrator's office within five days of the decision of the IHO. The written request for review must clearly state the reasons why the decision of the IHO is not acceptable. New issues to the grievance not raised at Step A may not be considered by the Common Council. The Common Council shall, within 30 days after submission of the appeal, schedule a review of the IHO's decision. The review will be conducted by the Common Council during a closed session meeting unless an open session is requested by the employee. The Common Council may make its decision based on the written decision of the IHO or the Common Council may examine any records, evidence and testimony produced at the hearing before the IHO. A simple majority vote of the Common Council membership shall decide the appeal within 20 days following the last session scheduled for review. The Common Council will issue a final written decision which shall be binding on all parties.

Each party shall bear its own costs for witnesses and all other out-of-pocket expenses, including possible attorney fees, in investigating, preparing or presenting a grievance. The costs and fees of the IHO will be borne by the City.

Failure to process a grievance within the time limit, or agreed-upon extensions, shall constitute a waiver of the grievance and the grievance will be considered resolved on the basis of the City's or IHO's last answer. Failure of a management representative to meet the time limits shall cause the grievance to move automatically to the next step in the procedure. To encourage that grievances are addressed in a prompt manner, the time limits set by this policy are intended to be strictly observed and may not be extended except in extreme circumstances and then only upon the express written consent of the parties.

This procedure constitutes the exclusive process for the redress of any employee grievances as defined herein. However, nothing in this grievance procedure shall prevent any employee from addressing concerns regarding matters not subject to the grievance procedure with administration, and employees are encouraged to do so. Matters not subject to the grievance procedure that are raised by employees shall be considered by administration which has final authority, subject to any applicable City policy or directive, to resolve the matter.

C. Procedure for Workplace Safety Grievance

1. Any employee personally involved in a workplace safety issue or incident must notify their supervisor of the issue or incident as soon as reasonably practicable. All safety issues, no matter how insignificant the situation may appear to be, must be reported.

Time Limit: Any workplace safety incident or issue must be reported by an employee within 24 hours after the incident or issue was raised in order to be addressed as part of the grievance procedure.

A written report of the incident or issue, outlining the events that transpired and resolution, if any, shall be created by the supervisor involved in the incident and signed by all concerned parties and submitted to the Human Resources Administrator for review and consideration within five days of the incident or issue.

2. After receipt of the written report, the Human Resources Administrator will conduct an additional investigation, if required, and normally issue a final report on its findings and conclusions within ten days of meeting to review the written report. Copies of the report will be given to the grievant, the person(s) who signed the written report and to the City Administrator.

3. The employee may appeal the findings and conclusions of the Human Resources Administrator and request the appointment of an IHO. The grievant shall have the burden of proof to show the decision of the Human Resources Administrator was arbitrary or capricious. The IHO may request oral or written arguments and replies. The IHO shall provide the parties with a written decision. The IHO may only consider the matter presented in the initial grievance filed by the employee. The IHO shall have no power to add to, subtract from or modify the terms of the City policy or rule that forms the basis for the grievance.

Time Limit: If the employee does not submit a written grievance to the City Administrator requesting a hearing before an IHO within five days after receipt of the Human Resources Administrators Report, the grievance can no longer be addressed in the grievance procedure. If timely requested, the hearing will normally be scheduled within 30 days of receipt of the request for hearing. The IHO may require the parties to submit documents and witness lists in advance of the hearing in order to expedite the hearing. At the conclusion of the hearing, the IHO shall record one of three outcomes:

- (1) Sustaining the conclusions of the Human Resources Administrator,
- (2) Denying the conclusions of the Employee Safety Team, or
- (3) Recommending additional investigation prior to a final determination.

4. The City or employee may appeal the decision of the IHO to the Common Council. In cases where the IHO recommends an additional investigation, at the conclusion of the additional investigation, the matter will be automatically referred to the Common Council. The decision of the Common Council shall be final and binding upon the parties.

Time Limit: The employee may request a hearing before the Common Council by filing a request within five days of receipt of the written decision of the IHO. If not timely submitted, the grievance can no longer be addressed in the grievance procedure.

Each party shall bear its own costs for witnesses and all other out-of-pocket expenses, including possible attorney fees, in investigating, preparing or presenting a grievance. The costs and fees of the IHO will be borne by the City.

Failure to process a grievance within the time limit, or agreed-upon extensions, shall constitute a waiver of the grievance and the grievance will be considered resolved on the basis of the City's or IHO's last answer. Failure of a management representative to meet the time limits shall cause the grievance to move automatically to the next step in the procedure. To encourage that grievances are addressed in a prompt manner, the time limits set by this policy are intended to be strictly observed and may not be extended except in extreme circumstances and then only upon the express written consent of the parties.

Section 10 – Miscellaneous Policies

10-1. Dress Code and Personal Appearance

Employees are expected to report to work well-groomed, clean, and dressed according to the requirements of their position. Some employees may be required to wear uniforms or safety equipment/clothing. Employees should contact their supervisor for specific information regarding acceptable attire for their position. If employees report to work dressed or groomed inappropriately, they may be prevented from working until they return to work well-groomed and wearing the proper attire.

10-2. Personal Use Of City Facilities, Equipment, And Property

The City of Columbus provides its employees with a variety of facilities and resources to facilitate the efficient delivery of City services. These resources include equipment, vehicles, buildings, materials, tools, and land. All city facilities and resources are provided to City of Columbus employees to serve the public and are part of the public trust. It is important that these resources are used only for official City business and that the personal use of City property and facilities is strictly prohibited. This policy has been established to ensure that all City of Columbus property and facilities are used solely for the benefit of the City and its citizens.

Exceptions can be made when such use is in accordance with goals and objectives and specifically authorized by the City Administrator.

10-3. Smoking Policy

Smoking, including the use of eCigarettes and chewing tobacco, is prohibited in all City buildings and on all City grounds, unless it is identified and marked as an approved smoking area. Approved smoking areas are only permitted with the approval of the City Administrator and/or Common Council.

The use of any tobacco products, including eCigarettes, is prohibited in any City-owned vehicle.

Violations of this policy should be reported to a supervisor and will be subject to disciplinary action.

10-4. Hiring Relatives/Employee Relationships

A familial relationship among employees can create an actual or at least a potential conflict of interest in the employment setting, especially where one relative supervises another relative. To avoid this problem, the City of Columbus may refuse to hire or place a relative in a position where the potential for favoritism or conflict exists.

In other cases, such as personal relationships where a conflict or the potential for conflict arises, even if there is no supervisory relationship involved, the parties may be separated by reassignment or discharged from employment, at the discretion of the City. Accordingly, all parties to any type of intimate personal relationship must inform management.

If two employees marry, become related, or enter an intimate relationship, they may not remain in a reporting relationship or in positions where one individual may affect the compensation or other terms or conditions of employment of the other individual. The City generally will attempt to identify other available positions, but if no alternate position is available, the City retains the right to decide which employee will remain with the City.

For the purposes of this policy, a relative is any person who is related by blood or marriage, or whose relationship with the employee is like that of persons who are related by blood or marriage.

10-5. Possession of Weapons

No employee or City official may possess a weapon or ammunition while on City property, at a City job site or within a City vehicle. Prohibited weapons include not only guns, clubs and knives of any size, but any other device used to hurt, threaten or endanger another person. Nothing in this policy prohibits an individual with a concealed carry permit from keeping a weapon in his or her vehicle to the extent required by law, or from carrying the weapon while traveling during his or her duties to the extent required by law. This policy does not apply to sworn Police Officers employed by the City.

10-6. Business Expense Reimbursement

Employees will be reimbursed for reasonable approved expenses incurred during business. These expenses must be approved by the employee's supervisor, and may include air travel, hotels, motels, meals, cab fare, required licenses, rental vehicles, or gas and car mileage for personal vehicles. All expenses incurred should be submitted along with the receipts in a timely manner.

Employees are expected to exercise restraint and good judgment when incurring expenses. Employees should contact their supervisor in advance if they have any questions about whether an expense will be reimbursed.

10-7. Publicity/Statements to The Media

All media inquiries regarding the position of the City as to any issues should be referred to City Administrator, or a designated representative for specific or departmental issues. Only the City Administrator or duly designated representatives are authorized to make or approve public statements on behalf of the City. No employees, unless specifically designated by the City Administrator, are authorized to make those statements on behalf of the City. Any employee wishing to write and/or publish an article, paper, or other publication on behalf of the City other than those for whom this is a specific duty of their position must first obtain approval from the City Administrator.

10-8. Outside Employment

It is the policy of the City to allow its employees to engage in secondary employment. Department heads must be advised in writing of an employee's intent to accept outside employment. Department heads need to set a clear expectation of what is expected of the employee when accepting outside employment.

Such employment shall not be acceptable if any of the following conditions apply or develop:

- Where the performance of duties for the secondary employment interferes with the best quality performance and work time of the employee when performing his or her duties for the City.
- Where the nature or place of employment might bring disfavor on the employee or City.
- Where the secondary employment involves the employee's appearance in City uniform or involves use of City equipment.
- Where an employee might consider using their city position to influence their outside employment.

The City may terminate the employment of an employee whose secondary employment may interfere with the performance of his or her work, where a conflict, whether real or implied exists, where the interests of the City are impacted as a result of the secondary employment, or where such employment or conduct negatively affects the image of the City or employees. The City may also notify an employee at any given time that they must decide whether to keep their employment with the City and end their secondary employment.

10-9. Recording of Conversations

Secret recordings of employees are strictly prohibited unless authorized in writing by the City Attorney's Office. A

violation of this provision may result in disciplinary action, including termination. The Police Department is exempt from this policy.

10-10. Confidential City Information

During work, employees may become aware of confidential information about City of Columbus business, including but not limited to information regarding City finances, pricing, products, software, computer programs, suppliers and citizens. It is extremely important that all such information remain confidential, and particularly not to be disclosed to City of Columbus' competitors. Any employee who improperly copies, removes (whether physically or electronically), uses, or discloses confidential information to anyone outside of the City may be subject to disciplinary action up to and including termination.

Section 11 – Employee Separation

11-1. Resignation, Retirement and Involuntary Termination

Voluntary Resignation of Employment: Resigning department heads are asked to submit a letter to the City Administrator at least 30 days prior to such resignation. All other employees should submit a letter to the department head and the Human Resources Administrator at least two weeks prior to such resignation.

Retirement: Employees desiring to retire are asked to submit a letter to their department head and the Human Resources Administrator at least sixty (60) days prior to such retirement.

Involuntary Termination: The City of Columbus is an “at will” employer which means the City may terminate the employment of any employee at any time, with or without cause, and with or without notice.

11-2. Exit Interviews

Employees who resign are requested to participate in an exit interview with the Human Resources Administrator, if possible.

The purpose of the exit interview is to gain insight into the effectiveness of City personnel and managerial practices, to determine where personnel policies and procedures need review or revision, and to determine where supervisory or managerial practices need modification or improvement.

An exit interview will be conducted, when possible, with every employee who is separating from City employment regardless of her/his length of service, position or circumstances of separation. An employee may complete an exit interview questionnaire on their own if so desired. This questionnaire must be returned to Human Resources Administrator prior to the employee’s separation from City employment.

11-3. Return of Property

All City property including, but not limited to, keys, laptop computers, tablets, cell phones, power cords, credit cards, uniforms, etc., must be returned at separation. Police Officers must return all City issued equipment as per their hiring agreement.

Employees also must return all the City's Confidential Information upon separation. To the extent permitted by law, employees will be required to repay the City (through payroll deduction, if lawful) for any lost or damaged City property.

Employment at Will

Neither this handbook, nor any of the principles, policies and procedures contained herein, is intended to create contractual obligations for either the City of Columbus or any of its employees. The City is not guaranteeing employment for anyone. Your employment with the City is at-will. You are free to terminate your employment with the City at any time, with or without reason. Likewise, the City has the right to make changes regarding your employment status, including termination, with or without reason.

With the exception of any collective bargaining agreement; any oral statements, promises, or assurances to the contrary are not binding to the City and should not be relied upon by the employee. The City is not responsible for and shall not be bound by any statements that are not reaffirmed in writing by the Mayor and approved at a duly-noticed meeting of the City Council.

Statements on the City's employment application, in this handbook, in our training manuals, or in other City documents do not constitute or imply an employment contract and should not be relied upon by the employee under any circumstances to assure continued employment or superseding the City's decision to terminate an employee's employment.

RECEIPT: I have received a copy of the Policy Manual. I have read and I understand its contents. I acknowledge that it is my responsibility to ask questions about anything I do not understand. I understand that the contents of this Manual and my compensation and benefits may be changed by the city at any time, with or without notice to the extent permitted by law.

EMPLOYEE NAME – *PLEASE PRINT*

DEPARTMENT

EMPLOYEE SIGNATURE DATE

Columbus Team Member Inquiries for Council Consideration To Be Added or Addressed

1. Utilities – Addendum item. Based on surrounding stipend rate study. \$1200 annually for lineman and \$750 annually for water/wastewater operators. Asking to eliminate the wording of clothing, boots, etc. as itemized amounts, but rather changing it to a “Stipend for Clothing/PPE”. They have already allocated for their 2026 budget with these amounts. Need direction for their addendum if you want an itemized list and allowance for each individual item needed or the generic overview of stipend for clothing/ppe.
2. DPW – Stipend for clothing is at \$300 annually. This is not only a handbook update request but would involve budget implications to up this stipend amount. With rising costs of clothing and ppe there is want for consideration for an increase in this amount.
3. Inquiry regarding the unfairness of new employees getting more vacation/sick time to start than people who have years of service with the city. Will there be consideration for a one-time payout of the additional vacation and sick time that they did not receive. Also, a budget implication for 2026 to consider.
4. Inquiry regarding if longevity pay based on years of service is being considered? Also, a budget implication for 2026 and beyond to consider.
5. Inquiry regarding if recognition for years of service can be considered to be added? Also, a budget implication for 2026 to consider. Could be something engagement committee looks at for celebrations for employees who hit milestones in their career with the city. Could be factored into their budget.
6. Addendums for specific departments will be finalized in November for approvals (Utilities, Library, PD, FD) after I am given direction from the above items to let department heads know if we are adding anything additional or changing before they finalize their addendums.

Items that were changed for review

1. Sick time – after multiple inquiries I changed the sick leave policy to state that after 3 days or more a supervisor may require a sick note rather than any sick time at all requiring a sick note from a doctor. I trust our employees that they will not abuse sick time and that is a department head discretionary item to monitor their staff. Exact wording: "The supervisor may require a doctor's statement for any requested sick leave that exceeds 3 days or more."
2. Secondary Jobs – we should not be requiring an employee to wait 10 days to get approval from a supervisor to take a second job. Most job offers need to be accepted within a day or two so that is unfair. Employees should simply have to let their department head know they are taking a second job in writing so they are aware of it and that it is not a conflict of interest and or will not interfere with their

job with the city. This is again a department heads discretion to trust their team and work with them. New wording refers to 10-8. Outside Employment.

3. Holiday Pay I changed the following to account for hourly employees who wish to convert to comp time rather than receive time and a half pay for holiday work:
"When an hourly employee is required to work on a legal holiday, wages will be paid at the rate of time and one-half, comp time conversion, or according to union contract. Salary employees required to work on a recognized holiday will be eligible for flex time."
4. Parental Leave 160 Hours. Not all parents need to take off the entire time consecutively. Parental leave should be allotted to be used for the new child and should be able to use the leave within the first 12 months after the event rather than lose the time after the initial time off. All allotted time for parental leave should be able to be used for follow up appointments, emergencies, and items after the return to work if they did not take the full amount of time initially rather than losing it. I updated the section to state: Approved paid parental leave may be taken at any time during the 12-month period immediately following the birth, adoption or placement of a child with the employee. Paid parental leave may not be used or extended beyond this 12-month time frame Employees must take paid parental leave during the 12-month time frame indicated above. Any unused paid parental leave will be forfeited at the end of the 12-month time frame.



Agenda Item Report

Meeting Type:

Meeting Date:

Item Title: Tower Housing Project Request for Qualifications

Submitted By: Mike Kornmann, Director of Community and Economic Development

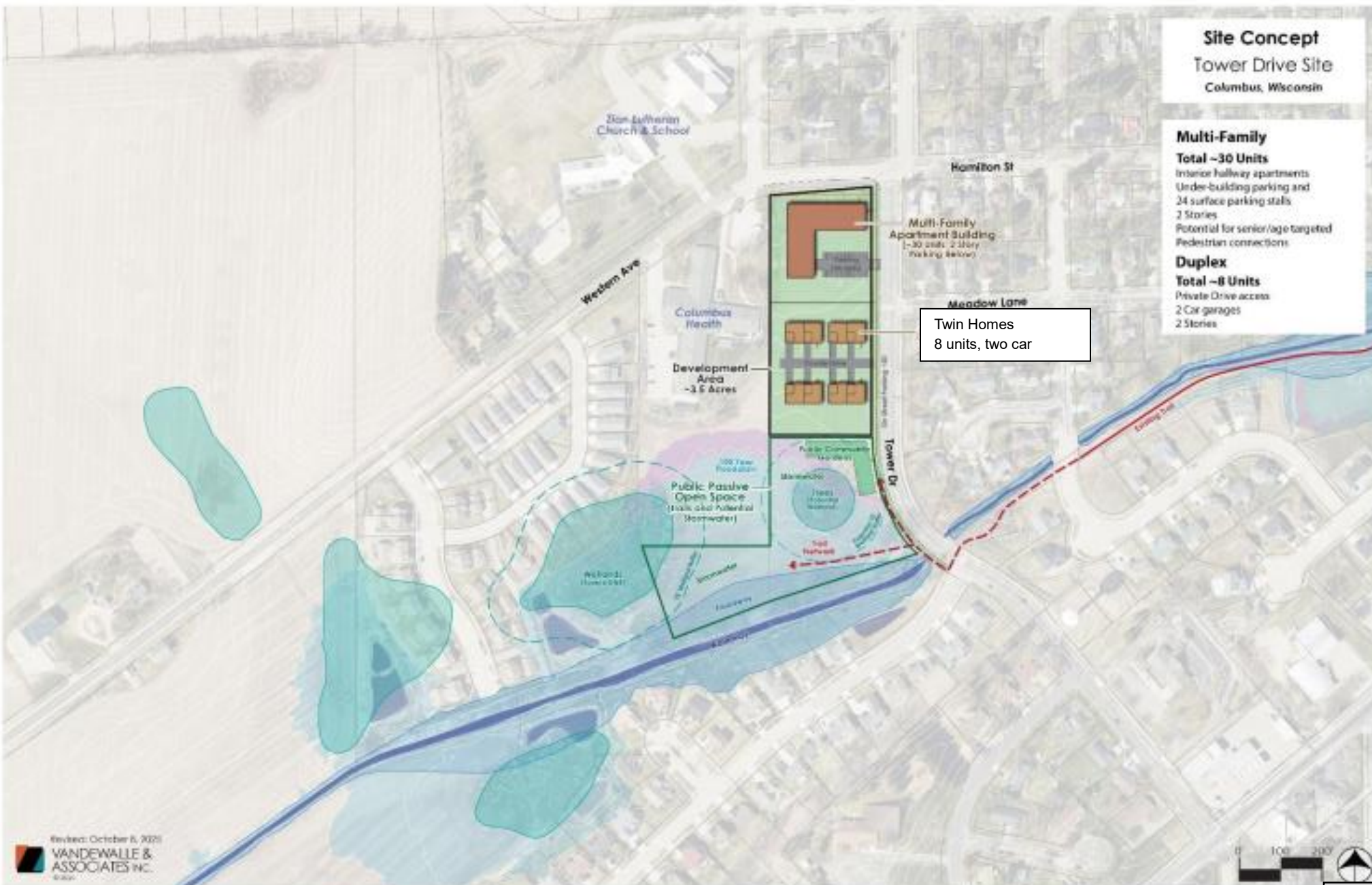
Detailed Description of Subject Matter:

Attached is the requested graphic for concept three for the Tower Housing Project. This consists of a two-story apartment building (approximately 30 units) and 8 twin homes. The community garden moves to the south end of the property along with the community trail. This development will add to the city's housing supply and provide needed revenue. The RFQ provides a process for development submittals and a timeline for review.

List all Supporting Documentation Attached:

- Concept 3
- Tower Housing Request for Qualifications

Action Requested of Council: Approved the RFQ



City of Columbus, Wisconsin

Tower Drive Property Residential Development REQUEST FOR QUALIFICATIONS

Issued: October 23, 2025

Due: December 4, 2025

City Contacts:

Mike Kornmann, Director of Community and Economic Development / Zoning
Administrator

MKornmann@columbuswi.gov

(920) 623-5900 Ext. 1106



Introduction

Purpose of RFQ and Objectives

The City of Columbus is seeking Statements of Qualifications from interested developers and/or builders to construct a residential project. The property comprises two vacant parcels at the intersection of Tower Drive and Hamilton Street, totaling approximately 7.19 acres (5.91 acres and 1.28 acres). Originally acquired as a potential fire station site, a feasibility study by Bray and Associates determined the location did not meet operational requirements for that use. The city is now pursuing residential development and seeks a qualified partner to deliver high-quality housing aligned with Columbus's growth and community development objectives.

Objectives for the project include:

- Multifamily residential development consistent with surrounding residential uses.
- Partnering with a developer and/or builder to plan and construct project.
- Intention to evaluate proposals from interested entities and enter negotiations with the selected developer to craft a project, identify city participation in it, and transfer the property for its construction.

The city is committed to working with a developer and/or builder to develop the site and recognizes the latitude needed to address economic realities of the project. Accordingly, the City is committed to logical solutions, which may include sale of the property and TIF funding as necessary to serve the project. The subject properties are situated within Tax Increment District (TID) No. 7. The city will evaluate requests for Tax Increment Financing (TIF) assistance on a case-by-case basis. Any TIF assistance will be structured on a pay-as-you-go basis and must include documentation supporting financial needs. Zoning map amendments will be reviewed and processed in accordance with all applicable code requirements. The city is agreeable to complete necessary zoning actions after execution of an approved Developer's Agreement.

The city already has taken several proactive steps in advancing this project. These include the creation of a concept, seeking public support, conducting an inventory of the property, and establishing a streamlined and straightforward review, permitting, and approval process aligned with community and site-specific goals. Overall, Columbus's size provides nimbleness that can be advantageous throughout the development review process.

In turn, it is expected that the developer will commit to a reasonable implementation schedule, a development plan that maintains much of the intended feel and quality of surrounding neighborhoods, and a fair return on investment. The mutual commitment of both the City and developer will be solidified in a Development Agreement between the parties. Elements of the agreement could include:

- | | |
|---------------------------------|-------------------------|
| ▪ Private Financing Commitments | ▪ Development Standards |
| ▪ City Assistance Commitments | ▪ Site Conditions |



* Project Location



- Approval Milestones
- Construction Milestones
- Cost Responsibilities
- Pre-Closing Obligations for Property Conveyance
- Flexibilities/Zoning
- Responsibilities of the City
- Responsibilities of the Developer/s
- Others, as negotiated

Property Information

- The southern portion of the property is constrained by floodplain and floodway conditions; however, approximately four acres of unconstrained, developable land remain suitable for new residential construction.
- A wetland delineation has not yet been completed, though a preliminary site inventory has been conducted. Stormwater management must be addressed as part of the site design.
- Existing City utilities are available along Tower Drive, providing ready access to water and sewer infrastructure to support the development.
- The property is adjacent to single-family residential neighborhoods and a nursing home to the west with easy access to US 151.
- The property has historically been used for agricultural purposes and served as the location for the Community Garden. The selected developer will be expected to coordinate with the city to relocate the garden as part of the project.

Development Vision and Design Guidelines

The City Council supports the included concept plan for the site and encourages proposals that are consistent with its intent while allowing flexibility for innovative, compatible approaches.

Key design elements include:

- Primary access from Tower Drive, limited to no more than two access points.
- A two-story apartment building designed for older residents.
- Approximately eight twin homes or zero lot line single-family attached units, with an emphasis on homeownership opportunities.
- Construction of an on-site pedestrian path connecting to the existing sidewalk network.
- The proposed development should exemplify quality in both site and building design, incorporating high-quality, durable materials that enhance and contribute positively to the community's built environment.

Potential Funding Sources

Funding sources potentially available to assist with the cost of redevelopment included:

- WEDC [Community Development Investment Grant](#)
- WHEDA [Infrastructure Access Loan Program](#)
- [Tax Increment Financing](#) (TIF) TID No. 7



Background

City of Columbus

Located less than 30 miles from Madison, Columbus, Wisconsin is a thriving small town in Columbia County, offering an ideal balance of small-town charm and convenient regional access. With a population of approximately 5,400 residents, Columbus serves as a family-friendly community and an increasingly attractive residential hub in south-central Wisconsin.

- **Transportation:** Columbus benefits from excellent transportation connectivity, situated along five major highway corridors, Highways 151, 73, 89, 16, and 60. It's served by daily Amtrak passenger rail and Lamers Connect bus routes linking to Madison, the Fox Valley, and surrounding communities. This multimodal access makes Columbus an appealing location for both commuters and local professionals seeking proximity to employment centers while enjoying the advantages of a smaller community.
- **Social and Recreation Amenities:** Recreation and quality of life are central to the Columbus experience. The Crawfish River offers opportunities for kayaking, fishing, and nature exploration, while the City's two golf courses, Aquatic Center, and network of community parks provide residents with abundant ways to stay active and engaged. Year-round events such as Redbud Day, the Holiday Train, and the Independence Day Celebration. A historic downtown offering shopping, dining, and entertainment, all contribute to a strong sense of community pride and connection.
- **Schools:** The Columbus School District operates three public schools and one charter school and enrolls over 1,145 students. Additionally, there also are multiple private school options.
- **Job Market:** The Columbus Planning Area is home to several large employers, including American Packaging Corporation, ENERPAC, Prairie Ridge Hospital, Lyco Manufacturing Inc., Rodes Bake-N-Serv, and Columbus High School. Within the City of Columbus itself, there are 2,567 jobs, with manufacturing being the largest industry, making up the largest share of employment. Additionally, the city offers excellent accessibility to major employment markets in the Madison and Fox Valley areas, providing opportunities for hybrid office and remote workers, as well as commuters.
- **Healthcare:** The primary healthcare provider is Prairie Ridge Health, a full-service regional hospital and clinic system employing more than 300 healthcare professionals and over 150 medical staff. The hospital provides 24/7 emergency care, inpatient and outpatient services, surgery, obstetrics, rehabilitation, imaging, and mental health care, supported by additional clinics in Beaver Dam, Marshall, and Sun Prairie. Prairie Ridge Health serves approximately 27,000 residents across the greater Columbus area. Residents have access to comprehensive, high-quality healthcare within their community.
- **Housing Market Overview:** Columbus offers a diverse housing stock with a wider variety of housing types compared to both Columbia County and the State of Wisconsin. The city features a higher proportion of duplexes and multi-unit structures, providing options that appeal to a broad range of residents, from first-time homebuyers to retirees. The median home sold price reached \$295,500. Between 2022 and 2023, the median property value rose from \$209,500 to \$225,700, a 7.7% increase, underscoring steady growth in the local housing market. As of September 2025, the median listing home price in Columbus was \$372,400, reflecting a 6.4% year-over-year increase. Columbus maintains a homeownership rate of 66.7%, slightly above the national average of 65%, signaling both stability and strong demand within the community.



Relevant Reports and Ordinances

City of Columbus 2040 Comprehensive Plan

- The project area is designated as Multifamily Residential on the Future Land Use Map.
- The Multifamily Residential land use classification is intended to accommodate areas where their properties with 3 or more dwelling units will be located. Areas designated for residential structures meant to be occupied by more than one dwelling unit.
- A residential project on the site would help the city accomplish its goals of providing a variety of housing types to meet the needs and encourage future growth within the City of Columbus. Support the objective of creating mixed neighborhoods that provide a range of housing types, densities and costs.

Zoning Ordinance

- The property is zoned Multi-Family Residential and compatible with the Future Land Use designation. The R-4 district provides for the conversion of single-family structures to two-family and multifamily uses in the established portions of the city where larger two-story homes predominate and provides for new areas of modern, multifamily developments, including condominiums.
- Columbus's zoning code accommodates both twin homes and duplexes, and a multi-family district that can accommodate larger apartment or townhome-type developments.
- Planned Unit Development (PUD) rezoning is also an option to provide flexibility as may be needed for the proposed development concept.
- The city is currently rewriting the City of Columbus Zoning Code which has an anticipated adoption date in late 2026. The Zoning Code rewrite will result in adoption of a new zoning map, new zoning districts, and zoning regulations.

Subdivision Ordinance

- Chapter 90 - Subdivisions provides requirements and processes for dividing land, developing parcels, and laying out subdivisions in the city.
- The chapter describes required public improvements, how they are approved, and how they are constructed.

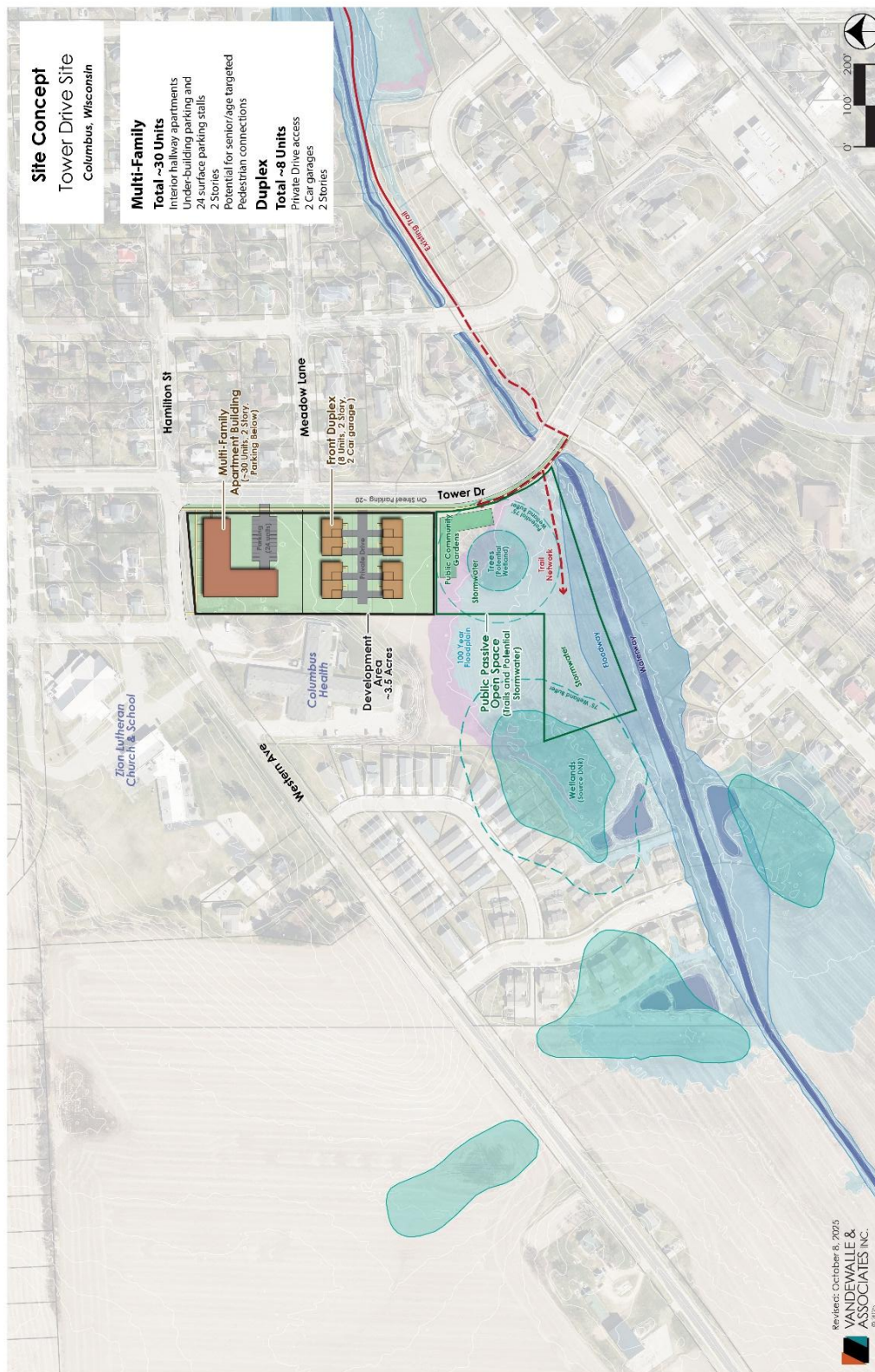


Print Date: 7/9/2025

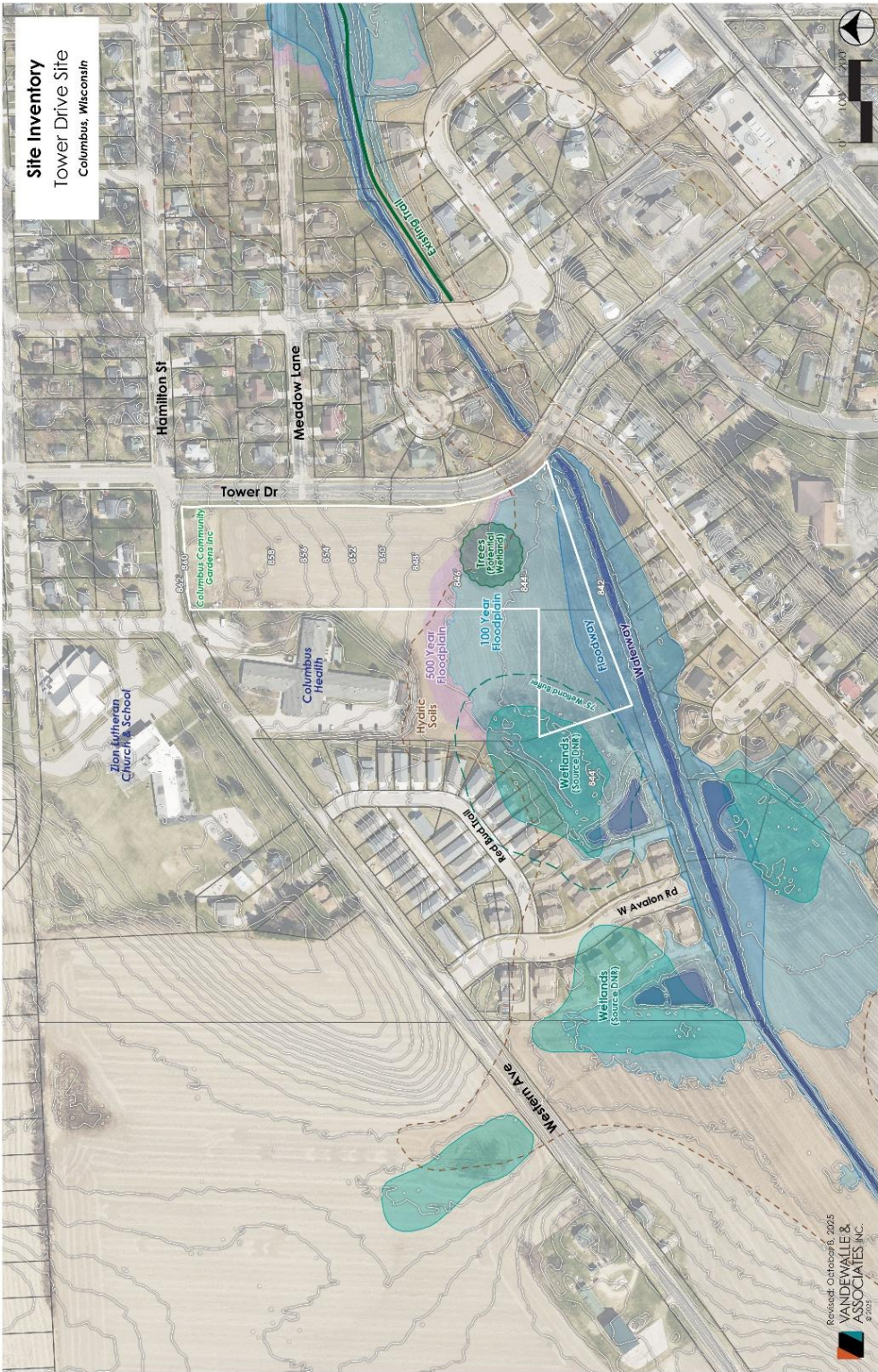


COLUMBUS
WISCONSIN

Concept Plan



Site Inventory Map



Housing Vision Board

Photo Examples
Residential Concepts
Columbus, Wisconsin



Revised: April 22, 2025
VANDEWALLE &
ASSOCIATES INC.
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Submittal of Interest Requirements

Submittal Contents

Interested parties should submit the following information with a maximum of 10 pages not including section dividers (if provided) and appendices. Weblinks in lieu of appendices are acceptable and encouraged. Information should be provided in the order shown below.

Cover: Include project name, respondent name, and date (1 page).

Section 1 Cover Letter: Introductory cover letter identifying the lead entity, contact information for the proposed project manager, and a statement that the respondent has reviewed this RFQ including a list of all specific addendums that the City may subsequently issue (1 page max).

Section 2 Development Team Organization: Overview of the development team organization indicating the lead entity and lead individual for each component of the work (1 page max). Include resumes for the key project team members (1 page max per individual) in an appendix.

Section 3 Summary of Experience: Feature the development team's skills and relevant experience applicable to this site. Include brief descriptions of at least three specific projects and list municipal references for each (3 pages max). More detailed project descriptions may be provided in an appendix.

Section 4 Financial Relationships: Provide contact information for banking and other financial entities that have participated in past projects (1 page max).

Section 5 General Project Approach Summary: Include a brief narrative summary (3 pages max) expressing your team's:

- Project understanding and interest
- Project approach and potential development ideas or concepts you have for the site (note that drawings and project details are not required but can be attached as an appendix if desired)
- Approach to working with the City to craft and execute a development plan
- Tentative project schedule
- Purchase Price. Provide an Offer to Purchase based upon the development of the proposal, as well as any contingencies that would be related to the purchase.

Format, Transmittal, and Questions

The entire submittal including all appendices must be provided in a single PDF file and delivered to the City **no later than 4:00 pm, December 4, 2025**. Transmit the file, or a link to it, electronically to the following address. Please use the subject line "Tower Drive RFQ Submittal."

Mike Kornmann, Director of Community and Economic Development

MKornmann@columbuswi.gov

Questions about the contents of this RFQ can be submitted via email to the above address or by phone to (920) 623-5900 Ext. 1106 by 4:00 pm, November 13, 2025. All questions will be recorded and responses posted to the Project [webpage](#) by November 19, 2025. Questions and inquiries submitted after November 19, 2025, will not be answered.



Evaluation of Statements of Qualifications

The City has a Development Review Team consisting of the City Administrator, Community Development Director, City Engineer, Utilities Director, City Attorney and Mayor to evaluate all submittals, conduct interviews, and recommend a preferred developer to the full City Council.

The city will use a “Qualifications Based Selection Process” to review and rank the written proposals based on the following:

- The completeness of the submittal and its consistency with the requirements contained in this RFQ;
- The qualifications and experience of the development team with projects similar in scope to that proposed;
- The development team’s financial strength and ability to secure financing for the project;
- The consistency of the proposed concepts and timeframes with the City’s goal and objectives as described in this RFQ; and
- The proposed approach to working with the city as a partner to craft and execute a final project concept.

Based on the above, the Project Team will invite no more than three of the top-ranked development teams for an interview. The interviewed teams will then be evaluated using the criteria listed above in addition to any other information requested at the time of the interview.

Project Schedule

The following contains a tentative schedule the City intends to follow in selecting qualified developers, soliciting proposals from them, and negotiating terms with them. The City reserves the right to alter this schedule at any time, with or without prior notice, and will post any changes on its website.

Task	Timing
RFQ Issued	October 23, 2025
Questions on RFQ Due	November 13, 2025
Answers to Question/Addendum to RFQ	November 19, 2025
RFQ Response Deadline	December 4, 2025
Interviews Scheduled with Respondents	December 8, 2025
Interviews with Respondents	Week of December 15, 2025
City Council Evaluation and Selection of Development Entity	January 6, 2026
Negotiate Development Agreement	January-February 2026
Developer Seeks Project Entitlements	January-February 2026
Platting and Permitting Begins	January-February 2026
Construction Begins	Summer of 2026



Disclaimers

Project Webpage: The City has created a Tower Drive RFQ section on its Economic Development [webpage](#) where it will post all information related to this project. Respondents are advised to check the page regularly for any updates.

Property Conditions: The descriptions of the conditions of the property contained herein are generalized depictions. The City does not represent or warrant the accuracy of any of the information, and no party should rely on such information.

Insurance Requirements: To the extent that the developer wishes to do onsite investigation and/or testing of the site, the developer would be asked to pay attention to the insurance requirements of the city. A Certificate of Insurance with supporting Endorsement shall be submitted with the signed contract with limits acceptable to the city and which identifies the city as an Additional Insured for comprehensive general liability purposes via Policy Endorsement on a primary and non-contributory basis.

All Costs on Respondent: Respondents shall be responsible for any and all costs they incur in responding to this RFQ.

Submittals Subject to Open Records: All responses to this RFQ shall become property of the City of Columbus and are subject to the Open Records laws of the State of Wisconsin. Any information a respondent deems to be proprietary, or trade secrets should be specifically identified as such, but the City cannot guarantee that such information will remain confidential if required to be disclosed under Wisconsin law.

Schedule Subject to Change: The City will use good faith efforts to adhere to the schedule described herein but reserves the right to modify the schedule at any time and without prior notice where it is in its best interest to do so. Any changes will be posted to the project [webpage](#).

Right Reject All: The City of Columbus reserves the right to cancel any contract for failure of the successful firm to comply with the terms, conditions, and specifications of this request and/or contract. The City of Columbus reserves the right to award this request to the responsible, responsive firm whose proposal is overall most advantageous to the City and can meet the requirements of this request.

Links

Project Webpage: <https://www.cityofcolumbuswi.com/2566/Housing-Project-at-Tower-Drive>

City of Columbus Comprehensive Plan: <https://www.cityofcolumbuswi.com/2284/Planning-Zoning>

Columbus Zoning Code:

https://library.municode.com/wi/columbus/codes/code_of_ordinances?nodeId=MUCO_CH114ZO

Columbus Subdivision Code:

https://library.municode.com/wi/columbus/codes/code_of_ordinances?nodeId=MUCO_CH90SU



RESOLUTION NO. 12-25**PRELIMINARY RESOLUTION DECLARING INTENT TO LEVY
SPECIAL ASSESSMENTS UNDER MUNICIPAL POLICE POWERS
PURSUANT TO SECTION 66.0703, STATS.**

The City of Columbus, Columbia County, Wisconsin, by its Common Council, hereby resolves as follows:

1. The City of Columbus Common Council hereby declares its intention to exercise its police power under Section 66.0703, Stats., to levy special assessments upon property in the Assessment District hereafter described, for benefits conferred upon such properties by reason of the following public work and improvements: Street replacement, utility improvements, installation of curb and gutter, driveway aprons, stormwater improvements, and restoration.
2. The Properties to be assessed are within the following described Assessment District as shown on the attached Exhibit A, all lying within the City of Columbus, Columbia County, Wisconsin:
 - a. The lots abutting both sides of West School Street between South Ludington Street and Hibbard Street.
3. The total amount assessed against the properties in the described Assessment District shall not exceed 100% of the administrative expenses and total costs of the improvements.
4. The Common Council determines that the improvements constitute an exercise of the police power for the health, safety and general welfare of the municipality and its inhabitants.
5. The Municipal Engineer, Ruekert & Mielke Inc. shall prepare a report which shall consist of:
 - a. Preliminary Plans and specifications for the improvements; and
 - b. Schedule of proposed assessments for all properties within the Assessment District.
6. When the report is completed, the Municipal Engineer shall file a copy of the report with the Municipal Clerk for public inspection.

7. All interested persons and owners of the property affected by this special assessment shall be provided with the notice and hearing requirements as set forth in sec. 66.0703(7)(a) Stats.
8. The assessment against any parcel may be paid in cash or in annual installments, the number of which shall be determined at the public hearing on the proposed assessments.

Dated this _____ day _____, 2025.

CITY OF COLUMBUS

By: _____
Joseph Hammer, Mayor

Attest: _____
Susan L. Caine, Clerk



Item #7.

146



Agenda Item Report

Meeting Type: Committee of the Whole/Common Council

Meeting Date: November 21, 2025

Item Title: 2026 Dodge County Humane Society Stray Animal Contract

Submitted By: Susan L. Caine, Clerk

Detailed Description of Subject Matter: The City of Columbus has had an annual contract with the Dodge County Humane Society which in exchange for an annual lump sum payment from the city, we are covered for up to five domestic stray animals, with an additional amount for each animal over five. The Humane Society has been required to seek approval from the city before accepting any animal.

The lump sum fee for 2026 is quoted at \$1,800, the same as in 2025, for up to five domestic stray animals, and animals in excess of five would be an additional \$450 each. There are other options available for up to 10, 20, or 40 animals.

The approved, signed contract is due back to Dodge County Humane Society by January 1, 2026, to be in effect.

List all Supporting Documentation Attached: The cover letter received and 2026 contract are attached.

Action Requested of Council: Consideration of approval.



September 19, 2025

To our Dodge County Municipal and Law Enforcement Partners,

The Dodge County Humane Society remains committed to animal welfare by providing care and shelter to animals throughout Dodge County. Over the past year, DCHS has taken in nearly 300 animals through stray pick-up services and law enforcement seizure. In addition, suitable homes were found for all adoptable animals and over 100 lost pets were reunited with their owners.

Attached please find the stray animal services contract offering for 2026. As we work to encourage municipalities to provide help for more animals, you will notice that the fee per animal decreases as more animals are covered.

Choosing to contract with DCHS benefits your municipality with both time and cost savings. The following are a direct result of the services that we are able to provide:

- Local law officials can be relieved of most of the calls and subsequent duties related to stray animals.
- Area citizens need not be burdened with the health hazards and safety issues related to stray animals.
- Municipalities do not have to house and feed stray animals for five days in order to be in compliance with state statutes.
- Owners of lost pets have a consistent and safe place to contact to reclaim their pet.

As part of this contract, we make the following commitments to you and your municipality:

- We guarantee that all animals will be handled in a humane way.
- We will make shelter staff accessible to you at all times. This will include use of our call system and also personal cell phone numbers of our Executive Director.
- We agree to be the responsible agency and quarantine facility for all domestic animal bite cases. This includes compliance with all state requirements.
- We agree to assist your officers with any neglect or abuse calls including both domestic animals and livestock.

The Dodge County Humane Society is also happy to work with municipalities that do not feel a contract is right for them. In an effort to provide services for as many animals as possible, we are offering a per animal option. We will accept animals from non-contracted areas at a cost of \$650 per animal, as space permits. This fee helps to offset the costs of any necessary medical care the animal may need.

We appreciate the opportunity to be of service to you and believe that the attached contract accurately summarizes the significant terms of our agreement. The attached contract reflects our best efforts to streamline our services and our strong desire to partner with your municipality. If you agree with the terms as described, please sign the contract and return it to us. If you have any questions, please feel free to contact me.

Kensie Drinkwine, Executive Director
Dodge County Humane Society



2026 STRAY ANIMAL CONTRACT

WHEREAS, the **City of Columbus** desires to enter into a contract (“the Annual Contract”) with The Dodge County Humane Society, Inc. for the care of stray and domesticated animals; and

WHEREAS, the Dodge County Humane Society is willing to agree to contract with the **City of Columbus** to provide such services for the term and subject to the terms and conditions described below;

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the **City of Columbus** (hereafter referenced as “the municipality”) hereby enters into the following agreement with The Dodge County Humane Society, Inc. (hereafter referenced as “the humane society”), a Wisconsin not-for-profit Corporation, organized under Chapter 181 of the Wisconsin Statutes, without stock, located at N6839 State Road 26, Juneau, WI 53039, for the care of stray and domesticated animals (referenced as “the services”).

In consideration for the humane society’s agreement to provide the services during the term of this agreement, the municipality shall pay to the Dodge County Humane Society one of the following:

Please choose one of the following contract options:

- ☐ A lump sum of \$1,800. Covers up to 5 domestic stray animals. Animals in excess of 5 will be charged \$450/animal over 5.
- ☐ A lump sum of \$2,900. Covers up to 10 domestic stray animals. Animals in excess of 10 will be charged \$400/animal over 10.
- ☐ A lump sum of \$4,000. Covers up to 20 domestic stray animals. Animals in excess of 20 will be charged \$350/animal over 20.
- ☐ A lump sum of \$5,500. Covers up to 40 domestic stray animals. Animals in excess of 40 will be charged \$250/animal over 40.

Please choose one of the following approval options:

- ☐ Humane society must have approval before accepting any animal. In the event that a municipal representative cannot be reached, **City of Columbus** authorizes the Executive Director of DCHS to act on your behalf in emergency situations.
- ☐ Humane society must have approval for each animal after the contract term has been reached.
- ☐ No pre-approval is needed before accepting animals.

(Municipality must provide contact list to humane society by January 1, 2026.)

1. Other Fees and Charges. In addition to the municipality's agreement to pay the sum(s) specified above, the municipality also agrees to pay all other fees and charges that it may incur under the terms of this agreement, including but not limited to pick-up and/or drop-off fees, after-hours drop-off fees, and all charges and fees associated with quarantines as provided in this agreement. All such fees and charges shall be billed to the municipality monthly and will be due and payable to the humane society no later than 15 days after the date of the invoice.
2. Drop-Off and Pick-Up of Animals: Days/Hours, Fees, and Manner of Delivery.
 - a. Normal Hours. On days that are not legal holidays, the humane society agrees to accept stray and domesticated animals during the following hours, which are subject to change upon notice by the humane society:

Monday/Wednesday/Friday	8:00am – 1:00pm
Tuesday/Thursday	8:00am – 7:00pm
Saturday	8:00am – 4:00pm
 - b. Delivery of Animals. The animals must be either (1) brought to the humane society by an agent of the municipality at the humane society's address as listed above; or (2) picked up by humane society staff when staff members are available to respond to requests for pick up, subject to the terms set forth in paragraph 2.c. and 2.d., below.
 - c. Pick-Up Fee Normal Hours. The humane society may, at its sole discretion and if it has staff available, agree to pick up an animal, during the normal hours listed in paragraph 2.a., above, for a fee of \$100. Staff members may not be available to respond to requests for pick up during all of the hours during which the humane society accepts animals by drop off.

- d. After-Hours Pick-Up Fee. The humane society may, at its sole discretion and if it has staff available, agree to accept an animal or to pick up an animal outside of the normal hours listed in paragraph 2.a., above. Any pick-up of an animal outside of the normal hours listed in paragraph 2.a., above, shall constitute an after-hours pick-up and shall be subject to an “after-hours” pick-up fee of \$200. The after-hours pick-up fee shall apply if the pick-up occurs outside of normal hours regardless of whether municipality’s request for an after-hours pick-up was made during normal hours.
- e. Hours for Public Redemption of Strays. The humane society shelter building will be open to the public for stray animal redemption during the following hours, subject to change upon notice:
- | | |
|----------|----------------|
| Tuesday | 12:00 – 7:00pm |
| Thursday | 12:00 – 7:00pm |
| Saturday | 12:00 – 4:00pm |
- f. Drop-Offs by Police Officers. At its sole discretion, the humane society may allow the municipality’s police officers to drop off animals from contracted areas outside normal pick-up and drop-off hours by special arrangement with the humane society, the terms are subject to change on notice at the sole discretion of the humane society.
- g. Canceled Pick-Ups. If an animal is reclaimed by its owner and a request for pick-up is canceled prior to the arrival of humane society staff, there will be no pick-up fee. If a humane society staff member arrives at the designated location to pick up the animal, the appropriate pick-up fee will apply even if the animal has been reclaimed by its owner prior to the staff member’s arrival.
3. Drop-Off and Pick-Up of Animals: Containment. Any stray domestic animal must be contained in some manner so as to be easily approached and apprehended. The humane society may, at its sole discretion, attempt to capture a stray animal that is running at large.
4. Care of Relinquished Animals. Upon acceptance of an animal, the humane society will have sole responsibility for the animal(s) and the sole right to determine the means of its care, relieving the municipality of any further care for the animal(s), subject to the municipality’s responsibility to pay all applicable fees owed under this contract. The humane society will furnish and maintain facilities and equipment adequate for the humane care and treatment of the animals in compliance with Wisconsin laws and regulations concerning the humane treatment of animals. The humane society will use reasonable care to employ competent persons to perform the necessary functions of its shelter.

5. Stray Holding Period. The parties understand that Wisconsin law requires that stray dogs must be held for four (4) days plus the day of impoundment prior to disposition (adoption or euthanasia) and that notice of a stray animal must be provided in the county in which the animal is apprehended. Stray cats will be held for a minimum of four (4) days plus the day of impoundment prior to disposition. The holding period may be waived if a licensed veterinarian determines that an animal is so ill or injured that housing it for the lawful period will only prolong its death.
6. Stray Redemption by Owner. If an animal is redeemed by an owner in accordance with the procedures prescribed by Wisconsin Statutes, the owner will be required to pay any and all expenses incurred and/or fees charged by the humane society, including, but not limited to, veterinary costs and daily boarding fees. If an animal is not rabies vaccinated or licensed, an owner must sign a contract agreeing to have the pet rabies vaccinated and licensed by the deadline stated in the contract. If the municipality requests, and provides the humane society with a fax number, the humane society will fax a copy of the contract to the municipality for follow-up.
7. Records. Upon request, the humane society will submit a record showing the date each animal entered the shelter, where it was originally found, and how and when the animal was disposed of.
8. Bite/Rabies Quarantine; Seizures.
 - a. Known Owner. If an animal that is subject to a bite or rabies quarantine has a known owner, the animal will be held only if space is available at the shelter. The owner will be primarily responsible for daily boarding fees, travel time, charges incurred for veterinary checks on the animal(s), and all other fees and costs for the animal's care, as described in Paragraph 2 of Exhibit A to this agreement; however, if the animal has a known owner and an officer of the municipality requires the animal to be quarantined at the humane society and the owner is unable to pay the daily boarding fees, travel time, charges incurred for veterinary checks, and all other fees and costs associated with the animal's care, the municipality will be responsible for payment of all such fees and charges directly to the humane society.
 - b. Owner Unknown/Unavailable. Animals that must be held for rabies or bite quarantine will be held by the humane society if the owner is unknown or unavailable, and if space is available. In the event the owner is unable to be found or identified, the humane society will request reimbursement from Dodge County for quarantine, travel time, and veterinary expenses pursuant to Wisconsin Statutes Section 95.21(8). Any amount not reimbursed by Dodge County will become the responsibility of the municipality.
 - c. Policies, Fees and Charges. The humane society's current rabies/bite policies and the amounts of fees and charges for quarantine are attached hereto as Exhibit A;

however, all policies are subject to change on notice at the humane society's sole discretion.

- d. Seizures. Animals that are seized by a law enforcement officer can be housed at the humane society if space is available. If the animal has a known owner and an officer of the municipality requires the animal to be quarantined at the humane society, the municipality will be responsible for payment directly to the humane society for the daily boarding fees, travel time, charges incurred for veterinary checks, and all other fees and costs for the animal's care.

9. General Provisions.

- a. Inspection. Any official of any contracted municipality shall have access to the humane society shelter building for the purposes of inspecting the conditions of the shelter. Any such visits shall be conducted during normal staffed hours as listed in paragraph 2a.
- b. Indemnification. Each party agrees to indemnify and save harmless the other from all suits, claims and demands and actions arising out of its own alleged actions or inactions and agrees that it is solely responsible for its own operations, employees and agents.
- c. Effect of Waiver. If the humane society waives any term of this contract at any time, it will not constitute a waiver of the same term for other instances in which it might apply, nor will it constitute a waiver of any of the other provisions of this contract.
- d. Effect of Invalidity of Provision. If any provision in this contract shall be declared invalid, the remaining provisions shall continue in full force and effect.
- e. Entire Agreement. This document contains the entire agreement between the parties and the municipality warrants and represents that there are no statements or representations by any humane society representatives which are contrary to or which would vary or add to the terms of this agreement.
- f. Limited to Stray and domesticated animals. The term "stray and domesticated animals for purposes of this agreement includes dogs, cats, rabbits, hamsters, and domesticated gerbils, mice, rats, certain snakes, and birds. It does not include any other animals, including but not limited to livestock, wild or exotic animals or birds of prey.

- 10. Additional Services. The humane society may, upon request by the municipality, and at the humane society's sole discretion, agree to perform additional or ancillary services or services in extraordinary circumstances beyond those contemplated as within the

normal scope of this agreement. The municipality will pay to the humane society a reasonable or hourly reasonable and customary fee in an amount determined by the humane society as appropriate for additional services under the circumstances of each such request.

11. Term; Binding Effect. The term of this agreement shall be for a period of twelve months, commencing January 1, 2026 and expiring December 31, 2026. Therefore, services provided by the humane society to the municipality will be governed by the terms of this agreement commencing January 1, 2026 and continuing through December 31, 2026. However, this agreement shall be binding upon the parties hereto as soon as it is legally executed by resolution and approved by the municipality and when executed by the humane society.

IN WITNESS WHEREOF, the parties hereto have executed this agreement on the dates indicated below:

City of Columbus

By: _____ Title: _____ Date: _____

By: _____ Title: _____ Date: _____

The Dodge County Humane Society, Inc.

By: *Kensington Drinkwine* Title: Executive Director Date: 9/19/25

Exhibit A – Rabies/Bite Quarantine Policies, Fees and Charges*

1. Owned animal up to date on rabies vaccination, not vicious: Not required to be quarantined at a facility; owner can quarantine at home with the following provisions:
 - a. THREE veterinary checks are required: one within 24 hours of bite; a second check thereafter but before 10 days elapse from the date of the bite; and a third on 10th day after the bite. The owner is responsible for veterinary charges for all visits.
 - b. The animal must be kept separate from other animals and have minimal human contact. This means no playing in a yard that is not securely fenced, no walking a dog outside the yard, and no playing with other dogs or cats.
 - c. If there are multiple animals in the home, the animal must be kept in a separate room or crated.

2. Owned animal not up to date on rabies vaccination, not vicious: Must be quarantined off site (not at the home). If the animal will be quarantined at the humane society. Fee is \$500.00. Owner is responsible for the applicable fees at time of drop off.

3. Owned animal considered vicious (whether up to date on rabies or not): Bite euthanasia is an option. Animal will be immediately euthanized and the head sent in to the state for evaluation. Fee is \$750.00. Owner is responsible for the applicable fees at time of drop off.

4. Unknown owner: After applicable stray hold period is up, animal will be euthanized. Charges as listed in paragraphs 2a-2d will apply; however, prior to billing the municipality for the charges, the humane society will attempt to bill the county, per state law. If the animal is injured or considered vicious, a veterinarian will be consulted as to whether the four day stray hold can be waived.

*If state statute or state or local health department directive requires a course of action inconsistent with these policies, they shall be deemed modified to the extent of such statutory or health department directive only, and all remaining portions of these policies, fees and charges shall remain in full force and effect.



Agenda Item Report

Meeting Type: Common Council

Meeting Date: 10/7/2025

Item Title: Claims Packet

Submitted By: Kendra Riddle, Finance Director

Detailed Description of Subject Matter:

Claims from 10/1/2025 to 10/14/2025 in the amount of \$999,637.35

List all Supporting Documentation Attached:

Claims Packet 10/1/2025 – 10/14/2025

Action Requested of Council:

Consider and take action on claims in the amount of \$999,637.35

CITY CLAIMS

THROUGH: 10/14/2025

PAYROLL MONTHLY LIABILITIES - ACH	\$	145,643.24
PAYROLL - PAYDATE 10/17/2025	\$	79,921.23
TOTAL PAYROLL	\$	225,564.47

ADMINISTRATION	\$	122,105.88
CABLE	\$	-
CAPITAL PROJECTS	\$	564,311.35
COMMUNITY CENTER	\$	504.80
COMMUNITY ECONOMIC DEVELOPMENT	\$	1,953.70
DEBT PAYMENTS	\$	-
FIRE DEPARTMENT	\$	62.00
HISTORIC LAND PRESERVATION	\$	-
LIBRARY	\$	2,597.78
MUNICIPAL COURT	\$	-
POLICE DEPARTMENT	\$	9,297.77
POOL	\$	-
PR ADMIN	\$	312.50
PUBLIC WORKS DEPARTMENT	\$	4,381.53
RECREATION	\$	4,546.45
REVOLVING LOAN FUND	\$	-
TAX INCREMENTAL FINANCIAL DISTRICT	\$	63,999.12
TOURISM COMMISSION	\$	-
TOTAL OPERATIONS	\$	774,072.88

TOTAL ALL CLAIMS:	\$	999,637.35
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Kendra Riddle, Finance Director

10/15/25

Date

CITY OF COLUMBUS

Journals

Page: 1

Period 09/25 (09/30/2025)

Oct 15, 2025 9:58AM

Report Criteria:

Including transaction count

Journal Code.Journal code = "CDJE"

Transaction.Reference number = 1

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
CASH DISBURSEMENT JE (CDJE)						
1						
09/30/2025	1 9/5/2025 PR - SOC SEC/MED ACH		100-215110	SOCIAL SECURITY PAY	11,084.98	
	9/5/2025 PR - FED WH TAX ACH		100-215120	FEDERAL WITHHOLDING PAY	4,753.88	
	9/5/2025 PR - STATE WH TAX ACH		100-215130	STATE WITHHOLDING PAY	2,313.88	
	9/5/2025 PR - EMPOWER DEF COMP AC		100-215907	DEFERRED COMPENSATION	326.76	
	9/5/2025 PR - NOTH SHORE DEF COMP		100-215907	DEFERRED COMPENSATION	200.00	
	9/5/2025 PR - HSA CITY/UTIL ACH		100-215311	HSA - CITY/W&L	1,923.08	
	9/5/2025 PR - CHILD SUPPORT ACH		100-215902	CHILD SUPPORT	734.00	
	9/19/2025 PR - SOC SEC/MED ACH		100-215110	SOCIAL SECURITY PAY	12,260.56	
	9/19/2025 PR - FED WH TAX ACH		100-215120	FEDERAL WITHHOLDING PAY	5,522.85	
	9/19/2025 PR - STATE WH TAX ACH		100-215130	STATE WITHHOLDING PAY	2,596.38	
	9/19/2025 PR - EMPOWER DEF COMP A		100-215907	DEFERRED COMPENSATION	345.88	
	9/19/2025 PR - NORTH SHORE DEF CO		100-215907	DEFERRED COMPENSATION	200.00	
	9/19/2025 PR - HSA CITY/UTIL ACH		100-215311	HSA - CITY/W&L	1,923.08	
	9/19/2025 PR - CHILD SUPPORT ACH		100-215902	CHILD SUPPORT	734.00	
	9/2025 AFLAC ACH		100-215910	AMERICAN FAMILY LIFE ASSURANCE	82.42	
	9/2025 DEAN HEALTH INS ACH		100-215310	HEALTH INSURANCE	56,870.08	
	9/2025 DELTA DENTAL/VISION INS ACH		100-215911	DENTAL/VISION INSURANCE	3,775.47	
	10/2025 SECURIAN LIFE INS ACH		100-215901	LIFE INSURANCE	1,047.53	
	10/2025 RELIANCE LTD ACH		100-215908	LONG TERM DISABILITY	813.29	
	8/2025 WI RETIREMENT ACH		100-215210	RETIREMENT PAY	38,135.12	
	MONTHLY PAYROLL ACH PAYMENTS		001-111100	GENERAL CASH	.00	145,643.24-
Total 1:					145,643.24	145,643.24-
Total CASH DISBURSEMENT JE (CDJE):					145,643.24	145,643.24-
References: 1 Transactions: 21						
Grand Totals:					145,643.24	145,643.24-

Report Criteria:

Including transaction count

Journal Code.Journal code = "CDJE"

Transaction.Reference number = 1

CITY OF COLUMBUS

Check Register - Payroll Claims Report
Pay Period Dates: 09/29/2025 - 10/12/2025

Page: 1

Oct 14, 2025 1:03PM

Pay Period Date	Journal Code	Check Issue Date	Check Number	Description	GL Account	Amount
10/12/2025	PC	10/17/2025	101725001		001-111000	-2,545.60
10/12/2025	PC	10/17/2025	101725002		001-111000	-1,495.28
10/12/2025	PC	10/17/2025	101725003		001-111000	-135.16
10/12/2025	PC	10/17/2025	101725004		001-111000	-1,452.50
10/12/2025	PC	10/17/2025	101725005		001-111000	-1,771.03
10/12/2025	PC	10/17/2025	101725006		001-111000	-2,291.75
10/12/2025	PC	10/17/2025	101725007		001-111000	-2,439.10
10/12/2025	PC	10/17/2025	101725008		001-111000	-1,330.12
10/12/2025	PC	10/17/2025	101725009		001-111000	-1,652.08
10/12/2025	PC	10/17/2025	101725010		001-111000	-132.26
10/12/2025	PC	10/17/2025	101725011		001-111000	-139.28
10/12/2025	PC	10/17/2025	101725012		001-111000	-60.12
10/12/2025	PC	10/17/2025	101725013		001-111000	-155.36
10/12/2025	PC	10/17/2025	101725014		001-111000	-1,652.89
10/12/2025	PC	10/17/2025	101725015		001-111000	-108.21
10/12/2025	PC	10/17/2025	101725016		001-111000	-1,705.65
10/12/2025	PC	10/17/2025	101725017		001-111000	-1,282.46
10/12/2025	PC	10/17/2025	101725018		001-111000	-1,578.04
10/12/2025	PC	10/17/2025	101725019		001-111000	-238.97
10/12/2025	PC	10/17/2025	101725020		001-111000	-2,074.86
10/12/2025	PC	10/17/2025	101725021		001-111000	-942.65
10/12/2025	PC	10/17/2025	101725022		001-111000	-1,470.12
10/12/2025	PC	10/17/2025	101725023		001-111000	-216.43
10/12/2025	PC	10/17/2025	101725024		001-111000	-108.21
10/12/2025	PC	10/17/2025	101725025		001-111000	-2,744.42
10/12/2025	PC	10/17/2025	101725026		001-111000	-2,222.49
10/12/2025	PC	10/17/2025	101725027		001-111000	-1,434.06
10/12/2025	PC	10/17/2025	101725028		001-111000	-506.97
10/12/2025	PC	10/17/2025	101725029		001-111000	-1,576.22
10/12/2025	PC	10/17/2025	101725030		001-111000	-378.77
10/12/2025	PC	10/17/2025	101725031		001-111000	-2,320.23
10/12/2025	PC	10/17/2025	101725032		001-111000	-435.34
10/12/2025	PC	10/17/2025	101725033		001-111000	-917.57
10/12/2025	PC	10/17/2025	101725034		001-111000	-1,590.74
10/12/2025	PC	10/17/2025	101725035		001-111000	-1,347.16
10/12/2025	PC	10/17/2025	101725036		001-111000	-1,544.56
10/12/2025	PC	10/17/2025	101725037		001-111000	-1,529.96
10/12/2025	PC	10/17/2025	101725038		001-111000	-1,032.16
10/12/2025	PC	10/17/2025	101725039		001-111000	-1,055.57
10/12/2025	PC	10/17/2025	101725040		001-111000	-64.45
10/12/2025	PC	10/17/2025	101725041		001-111000	-826.84
10/12/2025	PC	10/17/2025	101725042		001-111000	-812.61
10/12/2025	PC	10/17/2025	101725043		001-111000	-737.95
10/12/2025	PC	10/17/2025	101725044		001-111000	-748.68
10/12/2025	PC	10/17/2025	101725045		001-111000	-267.93
10/12/2025	PC	10/17/2025	101725046		001-111000	-139.37

CITY OF COLUMBUS

Check Register - Payroll Claims Report
 Pay Period Dates: 09/29/2025 - 10/12/2025

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Pay Period Date	Journal Code	Check Issue Date	Check Number	Description	GL Account	Amount
10/12/2025	PC	10/17/2025	101725047		001-111000	-115.66
10/12/2025	PC	10/17/2025	101725048		001-111000	-1,954.72
10/12/2025	PC	10/17/2025	101725049		001-111000	-631.20
10/12/2025	PC	10/17/2025	101725050		001-111000	-1,407.79
10/12/2025	PC	10/17/2025	101725051		001-111000	-652.62
10/12/2025	PC	10/17/2025	101725052		001-111000	-50.19
10/12/2025	PC	10/17/2025	101725053		001-111000	-690.95
10/12/2025	PC	10/17/2025	101725054		001-111000	-673.56
10/12/2025	PC	10/17/2025	101725055		001-111000	-474.89
10/12/2025	PC	10/17/2025	101725056		001-111000	-318.68
10/12/2025	PC	10/17/2025	101725057		001-111000	-591.27
10/12/2025	PC	10/17/2025	101725058		001-111000	-245.46
10/12/2025	PC	10/17/2025	101725059		001-111000	-1,535.51
10/12/2025	PC	10/17/2025	101725060		001-111000	-1,064.12
10/12/2025	PC	10/17/2025	101725061		001-111000	-1,066.03
10/12/2025	PC	10/17/2025	101725062		001-111000	-987.40
10/12/2025	PC	10/17/2025	101725063		001-111000	-446.80
10/12/2025	PC	10/17/2025	101725064		001-111000	-1,074.18
10/12/2025	PC	10/17/2025	101725065		001-111000	-661.12
10/12/2025	PC	10/17/2025	101725066		001-111000	-302.22
10/12/2025	PC	10/17/2025	101725067		001-111000	-250.94
10/12/2025	PC	10/17/2025	101725068		001-111000	-764.52
10/12/2025	PC	10/17/2025	101725069		001-111000	-786.64
10/12/2025	PC	10/17/2025	101725070		001-111000	-749.35
10/12/2025	PC	10/17/2025	101725071		001-111000	-101.31
10/12/2025	PC	10/17/2025	101725072		001-111000	-664.72
10/12/2025	PC	10/17/2025	101725073		001-111000	-1,020.97
10/12/2025	PC	10/17/2025	101725074		001-111000	-656.51
10/12/2025	PC	10/17/2025	101725075		001-111000	-450.93
10/12/2025	PC	10/17/2025	101725076		001-111000	-161.30
10/12/2025	PC	10/17/2025	101725077		001-111000	-299.49
10/12/2025	PC	10/17/2025	101725078		001-111000	-535.09
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10/12/2025	PC	10/17/2025	101725080		001-111000	-702.82
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10/12/2025	PC	10/17/2025	101725083		001-111000	-1,466.64
10/12/2025	PC	10/17/2025	101725084		001-111000	-373.22
10/12/2025	PC	10/17/2025	101725085		001-111000	-834.97
10/12/2025	PC	10/17/2025	101725086		001-111000	-373.22
10/12/2025	PC	10/17/2025	101725087		001-111000	-373.22
10/12/2025	PC	10/17/2025	101725088		001-111000	-373.22
10/12/2025	PC	10/17/2025	101725089		001-111000	-373.22
10/12/2025	PC	10/17/2025	101725090		001-111000	-343.22
Grand Totals:						-79,921.23

CITY OF COLUMBUS

Payment Approval Report - By Department
Report dates: 10/1/2025-10/14/2025Page: 1
Oct 15, 2025 09:53AM

Department	Vendor Name	Invoice #	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Voided
ADMINISTRATION							
	BAKER TILLY US LLP	BT333425	PROFESSIONAL SERVICES - PERIOD ENDING SEP 30, 2025	100-511570-213 ACCTG; AUDIT & ACCTG FEES	09/29/2025	9,110.85	
Total BAKER TILLY US LLP:						9,110.85	
	BP INC	69204741	FUEL CHARGES - FIRE DEPT 9/2025 (RFG TO REIMBURSE 50%)	100-522200-345 FIRE; VEHICLE FUEL	10/01/2025	41.64	
	BP INC	69204741	DPW	100-533100-343 GARAGE; FLEET FUEL	10/01/2025	1,794.09	
	BP INC	69204741	PARKS	100-555400-343 PARKS; VEHICLE/MOWER FUEL	10/01/2025	65.55	
Total BP INC:						1,901.28	
	CENTURY LINK	75628494	LONG DISTANCE - ADMINISTRATION (CU/WW TO REIMBURSE)	100-511800-225 CITY HALL; TELEPHONE	10/01/2025	1.09	
	CENTURY LINK	75628494	POLICE DEPT	100-522100-225 PD; TELEPHONE & WIRELESS	10/01/2025	.30	
	CENTURY LINK	75628494	LIBRARY	210-555000-225 LIBRARY; TELEPHONE & DATA	10/01/2025	1.12	
Total CENTURY LINK:						2.51	
	CHARTER COMMUNICATIONS	17113430	INTERNET SERVICES 10/25 - CITY HALL	100-511800-226 CITY HALL; INTERNET CHARGES	10/01/2025	24.45	
	CHARTER COMMUNICATIONS	17113430	CABLE	225-511220-291 CABLE TV; PROFL SERVICES	10/01/2025	24.44	
	CHARTER COMMUNICATIONS	17113430	CDA	205-561000-346 CDA; WEBSITE SUPPORT/DESIGN	10/01/2025	24.44	
	CHARTER COMMUNICATIONS	17113430	EMERGENCY MANAGEMENT	100-522410-349 EMD; OTHER EXPENSES	10/01/2025	24.44	
	CHARTER COMMUNICATIONS	17113430	FIRE DEPT	100-522200-225 FIRE; TELEPHONE/TV/INTERNET SV	10/01/2025	24.45	
	CHARTER COMMUNICATIONS	17113430	POLICE DEPT	100-522100-221 PD; UTILITIES	10/01/2025	24.45	
	CHARTER COMMUNICATIONS	17113430	DPW	100-533200-225 PWKS ADMIN; TELEPHONE	10/01/2025	24.44	
	CHARTER COMMUNICATIONS	17113430	161 BUILDING	100-555200-225 RECREATION; TELEPHONE	10/01/2025	24.44	
	CHARTER COMMUNICATIONS	17113430	COMMUNITY CENTER	100-555100-340 C CENTER; PROGRAMS	10/01/2025	24.44	
	CHARTER COMMUNICATIONS	17113430	TV SERVICES 9/2025 - CITY HALL	100-511800-226 CITY HALL; INTERNET CHARGES	10/01/2025	32.27	
	CHARTER COMMUNICATIONS	17113430	CABLE	225-511220-291 CABLE TV; PROFL SERVICES	10/01/2025	32.27	
	CHARTER COMMUNICATIONS	17113430	COMMUNITY CENTER	100-555100-221 C CENTER; UTILITIES	10/01/2025	64.55	
Total CHARTER COMMUNICATIONS:						349.08	
	COLUMBUS UTILITIES	9/1-10/1/2	CITY HALL	100-511800-221 CITY HALL; UTILITIES	10/08/2025	895.08	
	COLUMBUS UTILITIES	9/1-10/1/2	EMERGENCY CITY SIRENS	100-522410-221 EMD; SIREN ELECTRICITY	10/08/2025	25.47	
	COLUMBUS UTILITIES	9/1-10/1/2	STREET LIGHTING	100-522440-228 STREET LIGHTING	10/08/2025	10,429.48	
	COLUMBUS UTILITIES	9/1-10/1/2	TRAFFIC LIGHTS	100-533500-392 STREETS; TRAFFIC LIGHTS EXPENS	10/08/2025	201.60	
	COLUMBUS UTILITIES	9/1-10/1/2	1149 W JAMES ST	100-511230-348 CONTINGENCY ACCOUNT	10/08/2025	45.24	
	COLUMBUS UTILITIES	9/1-10/1/2	POLICE DEPT	100-522100-221 PD; UTILITIES	10/08/2025	468.67	
	COLUMBUS UTILITIES	9/1-10/1/2	FIRE DEPT	100-522200-221 FIRE; UTILITIES	10/08/2025	381.92	
	COLUMBUS UTILITIES	9/1-10/1/2	FIRE DEPT - WATER ONLY	100-522200-221 FIRE; UTILITIES	10/08/2025	99.33	
	COLUMBUS UTILITIES	9/1-10/1/2	COMMUNITY CENTER	100-555100-221 C CENTER; UTILITIES	10/08/2025	311.81	

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	COLUMBUS UTILITIES	9/1-10/1/2	161 BUILDING	100-555200-221 RECREATION; UTILITIES	10/08/2025	209.00	
	COLUMBUS UTILITIES	9/1-10/1/2	POOL	215-555210-221 POOL FACILITY; UTILITIES	10/08/2025	1,089.30	
	COLUMBUS UTILITIES	9/1-10/1/2	LIBRARY	210-555000-221 LIBRARY; ELECTRIC/WATER/SEWER	10/08/2025	446.06	
	COLUMBUS UTILITIES	9/1-10/1/2	LIBRARY ANNEX	210-555100-224 ANNEX; HEATING/UTILITIES	10/08/2025	139.78	
	COLUMBUS UTILITIES	9/1-10/1/2	UDEY DAM LIGHTS	100-522420-221 UDEY DAM; UTILITIES	10/08/2025	19.70	
	COLUMBUS UTILITIES	9/1-10/1/2	SCHOOL CROSSING LIGHTS	100-522440-228 STREET LIGHTING	10/08/2025	10.30	
	COLUMBUS UTILITIES	9/1-10/1/2	DPW OFFICES	100-533200-221 PWKS ADMIN; UTILITIES	10/08/2025	618.30	
	COLUMBUS UTILITIES	9/1-10/1/2	PAVILION	100-555400-251 PARKS; PAVILION EXPENSES	10/08/2025	390.10	
	COLUMBUS UTILITIES	9/1-10/1/2	LANDSCAPE RECYCLING CENTER	230-577400-221 RECYCLING; UTILITIES	10/08/2025	45.57	
	COLUMBUS UTILITIES	9/1-10/1/2	CEMETERY	235-577800-221 CEMETERY; UTILITIES	10/08/2025	71.30	
	COLUMBUS UTILITIES	9/1-10/1/2	PARKS ATHLETIC FIELDS	100-555410-221 ATHLETIC FIELDS; UTILITIES	10/08/2025	420.83	
	COLUMBUS UTILITIES	9/1-10/1/2	PARKS	100-555400-221 PARKS; UTILITIES	10/08/2025	964.19	
Total COLUMBUS UTILITIES:						17,283.03	
	CREXENDO BUSINESS SOLUTI	289169	PHONE SERVICES - 10/7- 11/6/2025	100-511800-225 CITY HALL; TELEPHONE	10/07/2025	1,052.28	
Total CREXENDO BUSINESS SOLUTIONS:						1,052.28	
	DAILY CITIZEN	D7402F73	PLAN COMMISSION AD 11/13/2025	100-511240-313 LEGIS SUPPORT; LEGAL NOTICES	10/07/2025	51.66	
Total DAILY CITIZEN:						51.66	
	EGOLDFAX	12150409	EMAIL FAX SERVICE - ADMINISTRATION	100-511800-225 CITY HALL; TELEPHONE	10/13/2025	15.25	
	EGOLDFAX	12150409	LIBRARY	210-555000-225 LIBRARY; TELEPHONE & DATA	10/13/2025	15.24	
Total EGOLDFAX:						30.49	
	GFL ENVIRONMENTAL	U9000028	CITY HALL - DUMPSTERS	100-511800-221 CITY HALL; UTILITIES	09/19/2025	150.00	
	GFL ENVIRONMENTAL	U9000028	POLICE DEPT - DUMPSTERS	100-522100-221 PD; UTILITIES	09/19/2025	150.00	
	GFL ENVIRONMENTAL	U9000028	FIRE DEPT - DUMPSTERS	100-522200-221 FIRE; UTILITIES	09/19/2025	150.00	
	GFL ENVIRONMENTAL	U9000028	DPW - DUMPSTER	100-533200-221 PWKS ADMIN; UTILITIES	09/19/2025	85.00	
	GFL ENVIRONMENTAL	U9000028	PARKS - DUMPSTERS	100-555400-221 PARKS; UTILITIES	09/19/2025	830.00	
	GFL ENVIRONMENTAL	U9000028	POOL - DUMPSTERS	215-555210-221 POOL FACILITY; UTILITIES	09/19/2025	7.59	
	GFL ENVIRONMENTAL	U9000028	RESIDENTIAL GARBAGE/RECYCLING	230-577110-286 COLLECTION FEES GARBAGE/REC	09/19/2025	29,944.22	
	GFL ENVIRONMENTAL	U9000028	DPW - ROLL OFF DUMPSTER	230-577400-296 RECYCLING; DUMPSTER CHARGES	09/19/2025	636.65	
	GFL ENVIRONMENTAL	U9000028	/LRC - CARDBOARD DUMPSTER	230-577110-300 TRASH; DUMPSTER CHARGES	09/19/2025	115.00	
Total GFL ENVIRONMENTAL:						32,068.46	
	GLS UTILITY LLC INC	17424	MONTHLY ACCOUNT MAINTENANCE - 9/2025	100-511800-251 CITY HALL; SOFTWARE/LICENSES	09/30/2025	153.70	

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Total GLS UTILITY LLC INC:						153.70	
	HAMMES FIRE & SAFETY LLC	44450	ANNUAL MONITORING OF SECURITY PANEL - CITY HALL	100-511800-249 CITY HALL; BLDG REPAIR/MAINT	09/29/2025	384.00	
Total HAMMES FIRE & SAFETY LLC:						384.00	
	KORNMANN, MICHAEL	09112025	PLANNING CONFERENCE - CED	100-511421-310 PLANNER; OPERATING EXP	09/12/2025	300.00	
	KORNMANN, MICHAEL	09112025	MILEAGE & MEAL	100-511421-195 PLANNER; MILEAGE & LODGING	09/12/2025	178.80	
Total KORNMANN, MICHAEL:						478.80	
	KWIK TRIP	9/2025	FUEL CHARGES 9/2025 - POLICE DEPT	100-522120-345 PD; PATROL FLEET GAS/OIL	10/01/2025	1,684.32	
	KWIK TRIP	9/2025	FIRE DEPT (RFG TO REIMBURSE 50%)	100-522200-345 FIRE; VEHICLE FUEL	10/01/2025	628.18	
	KWIK TRIP	9/2025	DPW	100-533100-343 GARAGE; FLEET FUEL	10/01/2025	414.84	
Total KWIK TRIP:						2,727.34	
	PRAIRIE RIDGE HEALTH INC	G#285483	NEW EMPLOYEE DRUG SCREEN	100-511800-312 CITY HALL; OPER EXP & SUPPLIES	10/08/2025	27.00	
Total PRAIRIE RIDGE HEALTH INC:						27.00	
	RHYME BUSINESS PRODUCTS	40277996	STANDARD PAYMENT/MAINTENANCE 9/2025 - ADMINISTRATION	100-511800-250 CITY HALL; TECH MAINTENANCE	10/06/2025	2,125.12	
	RHYME BUSINESS PRODUCTS	40277996	MEDIA	100-511450-310 MEDIA/COM.DEV; MEDIA/WEB MISC	10/06/2025	163.21	
	RHYME BUSINESS PRODUCTS	40277996	EMERGENCY MANAGEMENT	100-522410-349 EMD; OTHER EXPENSES	10/06/2025	163.21	
	RHYME BUSINESS PRODUCTS	40277996	CDA	205-561000-346 CDA; WEBSITE SUPPORT/DESIGN	10/06/2025	163.21	
	RHYME BUSINESS PRODUCTS	40277996	COMMUNITY CENTER	100-555100-249 C CENTER; REPAIRS/MAINT	10/06/2025	280.67	
	RHYME BUSINESS PRODUCTS	40277996	POOL	215-555210-298 POOL; PROF L SVCS/CONSULTANTS	10/06/2025	399.31	
	RHYME BUSINESS PRODUCTS	40277996	RECREATION	100-555200-810 RECREATION; EQUIP REPLACEMENT	10/06/2025	115.62	
	RHYME BUSINESS PRODUCTS	40277996	DPW	100-533200-310 PWKS ADMIN; COMPUTER/WEB SUPP	10/06/2025	420.19	
	RHYME BUSINESS PRODUCTS	40277996	POLICE DEPT	100-522100-291 PD; SOFTWARE LICENSING/SVCS	10/06/2025	1,434.23	
	RHYME BUSINESS PRODUCTS	40277996	FIRE DEPT	100-522200-340 FIRE; SOFTWARE SUPPORT	10/06/2025	420.19	
	RHYME BUSINESS PRODUCTS	40277996	MUNICIPAL COURT	100-511200-251 COURT; SOFTWARE/LICENSING	10/06/2025	131.96	
Total RHYME BUSINESS PRODUCTS:						5,816.92	
	RHYME BUSINESS PRODUCTS	AR876732	CITY HALL COPIER CONTRACT - 10/12-11/11/2025	100-511800-312 CITY HALL; OPER EXP & SUPPLIES	10/10/2025	134.00	
Total RHYME BUSINESS PRODUCTS LLC:						134.00	
	SALZWEDEL, JOHN C	128	MONTHLY CLOCKTOWER MAINTENANCE - 10/2025	100-511800-245 CITY HALL; CLOCK TWR CONTRACT	10/01/2025	325.00	
Total SALZWEDEL, JOHN C:						325.00	

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	SHRED-IT USA LLC	80121736	SHREDDING SERVICE 9/2025 - CITY HALL	100-511800-312 CITY HALL; OPER EXP & SUPPLIES	09/30/2025	58.33	
	SHRED-IT USA LLC	80121736	POLICE DEPT	100-522100-249 PD; BLDG REPAIRS/MAINTENANCE	09/30/2025	58.33	
Total SHRED-IT USA LLC:						116.66	
	STRUCK & IRWIN PAVING INC	PAY REQ	2025 SLURRY SEALING PROGRAM	100-533500-833 STREETS; CONTRACTED MAINTENANC	10/01/2025	49,424.10	
Total STRUCK & IRWIN PAVING INC:						49,424.10	
	US CELLULAR	75912806	CEMETERY CELL PHONE	235-577800-225 CEMETERY; TELEPHONE	09/28/2025	35.00	
	US CELLULAR	75912806	DPW CELL PHONES/TABLETS	100-533200-225 PWKS ADMIN; TELEPHONE	09/28/2025	259.75	
	US CELLULAR	75912806	CDA CELL PHONE	205-561000-332 CDA; MILEAGE & EXPENSES	09/28/2025	35.72	
	US CELLULAR	75912806	EMERGENCY MANAGEMENT CELL PHONE	100-522410-225 EMD; TELEPHONE CIRCUIT	09/28/2025	22.18	
	US CELLULAR	75912806	CU/WW CELL PHONES/IPADS (WILL REIMBURSE)	100-511800-225 CITY HALL; TELEPHONE	09/28/2025	316.07	
Total US CELLULAR:						668.72	
Total ADMINISTRATION:						122,105.88	

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CAPITAL PROJECTS							
	FOREST LANDSCAPING & CON	PAY REQ	CITY OF COLUMBUS - STREET	415-581000-219 CAP PRJTS: ENGINEER-LUDINGTON	10/07/2025	273,366.47	
	FOREST LANDSCAPING & CON	PAY REQ	COLUMBUS UTILITIES - SANITARY SEWER	415-581000-219 CAP PRJTS: ENGINEER-LUDINGTON	10/07/2025	78,104.70	
	FOREST LANDSCAPING & CON	PAY REQ	COLUMBUS UTILITIES - WATER	415-581000-219 CAP PRJTS: ENGINEER-LUDINGTON	10/07/2025	206,419.57	
Total FOREST LANDSCAPING & CONST INC:						557,890.74	
	TAS HEATING & COOLING LLC	19073	COMMUNITY CENTER RE- ROOF PROJECT - GAS LINE	415-513000-615 CAP PRJTS; COMMUNITY CENTER	09/26/2025	4,368.43	
Total TAS HEATING & COOLING LLC:						4,368.43	
	WI DEPT OF TRANSPORTATION	395-00004	LUDINGTON ST - 8/31-9/30/2025	415-581000-219 CAP PRJTS: ENGINEER-LUDINGTON	10/01/2025	2,052.18	
Total WI DEPT OF TRANSPORTATION:						2,052.18	
Total CAPITAL PROJECTS:						564,311.35	

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SENIOR CENTER							
	LANG, KIM M	Oct 2025	FLOWERS FOR FRONT	100-555100-312 C CENTER; OPERATING/SUPPL EXP	10/09/2025	7.55	
	LANG, KIM M	Oct 2025	BINGO PRIZES	100-555100-340 C CENTER; PROGRAMS	10/09/2025	24.75	
	LANG, KIM M	Oct 2025	BIRTHDAY LUNCH SEP	100-555100-340 C CENTER; PROGRAMS	10/09/2025	174.80	
	LANG, KIM M	Oct 2025	BIRTHDAY LUNCH OCT	100-555100-340 C CENTER; PROGRAMS	10/09/2025	106.57	
Total LANG, KIM M:						313.67	
	RHYME BUSINESS PRODUCTS	40244171	LEASE FOR COPY MACHINE	100-555100-312 C CENTER; OPERATING/SUPPL EXP	09/30/2025	191.13	
Total RHYME BUSINESS PRODUCTS:						191.13	
Total SENIOR CENTER:						504.80	

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CDA	OLIVE & HERB	10/2025	FACADE GRANT 2025	205-561000-319 CDA; FACADE IMPROVEMENT PRGM	10/08/2025	1,953.70	
Total OLIVE & HERB:						1,953.70	
Total CDA:						1,953.70	

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FIRE							
	PRAIRIE RIDGE HEALTH INC	09/09/25	EMPLOYEE DRUG/ALCOHOL TEST	100-522200-233 FIRE; PFL SVCS - LEGAL	10/01/2025	62.00	
Total PRAIRIE RIDGE HEALTH INC:						62.00	
Total FIRE:						62.00	

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LIBRARY							
	AMERICAN EXPRESS	7-41001 O	DVDS	210-555000-371 LIBRARY; ADULT AUDIO VISUAL	09/23/2025	193.06	
	AMERICAN EXPRESS	7-41001 O	ADULT BOOKS	210-555000-377 LIBRARY; ADULT BOOKS	09/23/2025	68.31	
	AMERICAN EXPRESS	7-41001 O	FOLDING CHAIRS	210-555000-316 LIBRARY; FURNITURE & FIXTURES	09/23/2025	80.98	
	AMERICAN EXPRESS	7-41001 O	COMPUTER PRIVACY SCREEN AND COIN COUNTER	210-555000-314 LIBRARY; EQUIPMENT	09/23/2025	156.67	
	AMERICAN EXPRESS	7-41001 O	GAMES FOR CIRCULATION	210-555000-373 LIBRARY; YOUTH BOOKS	09/23/2025	77.97	
	AMERICAN EXPRESS	7-41001 O	KAROEK SUPPLIES	210-555000-386 LIBRARY; ADULT PROGRAMMING	09/23/2025	35.92	
	AMERICAN EXPRESS	7-41001 O	SUPPLIES, NAMETAGE FOR KH, HALLOWEEN DECOR	210-555000-312 LIBRARY; SUPPLIES/OPERATNG EXP	09/23/2025	70.96	
Total AMERICAN EXPRESS:						683.87	
	DAILY CITIZEN - SUBSCRIPTIO	190-00188	DAILY CITIZEN SUBSCRIPTION	210-555000-374 LIBRARY; PERIODICALS	09/23/2025	418.49	
Total DAILY CITIZEN - SUBSCRIPTIONS:						418.49	
	RELIABLE FLOOR CARE	31206	BATHROOM GROUT CLEAN AND SEAL	210-555000-249 LIBRARY; REPAIR & MAINTENANCE	09/19/2025	1,285.00	
Total RELIABLE FLOOR CARE:						1,285.00	
	RHYME BUSINESS PRODUCTS	40173390	COPY MACHINE LEASE	210-555000-331 LIBRARY; COPIER	09/22/2025	210.42	
Total RHYME BUSINESS PRODUCTS:						210.42	
Total LIBRARY:						2,597.78	

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POLICE							
	AMAZON CAPITAL SERVICES	1C9T-VW	NEW WINDSHIELD WIPER BLADES	100-522120-250 PD; PATROL FLEET REPAIR/MAIN	10/07/2025	193.25	
	AMAZON CAPITAL SERVICES	1FFL-V41	PLASTIC STORAGE FOR FIELD TEST KITS	100-522120-818 PD; FIELD SVCS DRUG INVEST	09/29/2025	29.67	
	AMAZON CAPITAL SERVICES	1PNG-JY	TOILET PAPER AND TOILET CLEANER	100-522100-195 PD; CUSTODIAL SVCS	10/03/2025	30.76	
	AMAZON CAPITAL SERVICES	1PNG-JY	SMALL EVIDENCE BAGS	100-522120-818 PD; FIELD SVCS DRUG INVEST	10/03/2025	55.98	
	AMAZON CAPITAL SERVICES	1PNG-JY	SMALL BOXES CRAYONS FOR SPECIAL EVENTS	100-522100-935 PD; COMMUNITY SERVICES	10/03/2025	31.34	
	AMAZON CAPITAL SERVICES	1V44-7X4	SCANSNAP FOR CLERICAL	100-522160-852 PD; SUPPORT SVCS - TECHNOLOGY	09/29/2025	419.99	
	AMAZON CAPITAL SERVICES	1V44-7X4	CLERICAL PRINTER RETURNED CREDIT MEMO 19V3-Y6R9-1V1G	100-522160-852 PD; SUPPORT SVCS - TECHNOLOGY	09/29/2025	249.99-	
Total AMAZON CAPITAL SERVICES:						511.00	
	MULLINS, CHASE	PD-10-202	DAMAGE RESOLUTION	100-522100-219 PD; PROFESSIONAL FEES	10/06/2025	4,173.68	
Total MULLINS, CHASE:						4,173.68	
	PRAIRIE RIDGE HEALTH INC	PD 10/202	OWI BLOOD DRAWS	100-522100-300 PD; COURT & JAIL FEES	10/02/2025	624.00	
Total PRAIRIE RIDGE HEALTH INC:						624.00	
	PREMIUM WATERS INC	802496-09	WATER COOLER REFILLS	100-522120-349 PD; FIELD SVCS OTHER OP EXP	09/30/2025	23.99	
Total PREMIUM WATERS INC:						23.99	
	STOP STICK LTD	2025-3849	STOP STICKS FOR NEW SQUAD	415-513000-802 CAP PRJTS; PD VEHICLE PURCHASE	09/25/2025	634.00	
Total STOP STICK LTD:						634.00	
	VORPAHL FIRE & SAFETY	21540975	NEW DEFIB FOR NEW SQUAD	415-513000-802 CAP PRJTS; PD VEHICLE PURCHASE	10/02/2025	1,678.73	
Total VORPAHL FIRE & SAFETY:						1,678.73	
	WI COPY & BUSINESS	AR67559	COPIER MAINTENANCE CONTRACT	100-522160-291 PD; SUPPORT SVCS - CONTRACTED	09/25/2025	57.00	
Total WI COPY & BUSINESS:						57.00	
	WISE GUYS AUTO REPAIR LLC	60642	120 OIL CHANGE	100-522120-250 PD; PATROL FLEET REPAIR/MAIN	09/26/2025	40.00	
	WISE GUYS AUTO REPAIR LLC	60820	223 COMPLETE 4 WHEEL BRAKE JOB	100-522120-250 PD; PATROL FLEET REPAIR/MAIN	10/08/2025	1,555.37	
Total WISE GUYS AUTO REPAIR LLC:						1,595.37	
Total POLICE:						9,297.77	

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PR ADMIN							
	DIVERSIFIED BENEFIT SERV IN	455806	HSA SERVICES 10/2025	100-511800-805 CITY HALL; PFL SVCS/BANK FEES	10/01/2025	84.00	
Total DIVERSIFIED BENEFIT SERV INC:						84.00	
	WI PROFESSIONAL POLICE AS	25301, 25	UNION DUES - OCTOBER 2025	100-215903 UNION DUES	09/30/2025	228.50	
Total WI PROFESSIONAL POLICE ASSOC INC:						228.50	
Total PR ADMIN:						312.50	

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PUBLIC WORKS							
	BJERKE, COLLIN	10072025	CDL LICENSE REIMBURSEMENT	100-533200-191 PWKS ADMIN; TRAINING	10/07/2025	69.36	
	BJERKE, COLLIN	10072025	MILEAGE	100-533200-333 PWKS; MILEAGE/MEALS/LODGING	10/07/2025	19.60	
Total BJERKE, COLLIN:						88.96	
	COLUMBUS UTILITIES	2887	VAC TRUCK BATTERIES	100-533100-249 GARAGE; VEHICLE REPAIRS/MAIN	09/22/2025	124.19	
Total COLUMBUS UTILITIES:						124.19	
	DUFFY FLEET SERVICES INC	49420	NEW TIRES	100-533100-249 GARAGE; VEHICLE REPAIRS/MAIN	09/26/2025	2,273.28	
Total DUFFY FLEET SERVICES INC:						2,273.28	
	GFL ENVIRONMENTAL	UN----550	PORTA POTTY'S	100-555400-310 PARKS; PLAYGROUNDS - EXPENSES	09/18/2025	480.32	
Total GFL ENVIRONMENTAL:						480.32	
	MID-STATE EQUIPMENT JANES	P04242	POLE SAW CHAIN	100-555400-250 PARKS; EQUIPMENT REPAIR/MAINT	09/24/2025	32.99	
	MID-STATE EQUIPMENT JANES	P04466	BELT FOR SCAG MOWER	100-555400-250 PARKS; EQUIPMENT REPAIR/MAINT	10/03/2025	94.79	
Total MID-STATE EQUIPMENT JANESVILLE INC:						127.78	
	PRAIRIE RIDGE HEALTH INC	DPW0902	DPW EMPLOYEE DRUG SCREENS	100-533200-210 PWKS ADM; PFL SVCS	10/08/2025	27.00	
Total PRAIRIE RIDGE HEALTH INC:						27.00	
	RC KOCH LLC	9001	8 YDS SHREDDDED DIRT	100-533500-312 STREETS; OPERATING SUPPLIES	09/26/2025	290.00	
Total RC KOCH LLC:						290.00	
	TAPCO INC	I810176	REPAIR (2) SIGNAL LIGHTS	100-533500-392 STREETS; TRAFFIC LIGHTS EXPENS	10/07/2025	970.00	
Total TAPCO INC:						970.00	
Total PUBLIC WORKS:						4,381.53	

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RECREATION							
	KAYLA'S CUSTOM CLEANING	99149	PAVILION CLEANING SEPT. SERVICES	100-555400-251 PARKS; PAVILION EXPENSES	09/30/2025	1,118.00	
Total KAYLA'S CUSTOM CLEANING:						1,118.00	
	KLUG, SARA	10052025	DEPOSIT RETURN	100-233000 PARKS; FACILITY RENT DEPOSITS	10/05/2025	100.00	
	KLUG, SARA	10052025	DEDUCTION FOR PAYMENT OF SALES TAX	100-243300 DUE TO STATE - SALES TAX	10/05/2025	3.30-	
Total KLUG, SARA:						96.70	
	MECKLENBERG, STEVEN P	11012025	DJ FOR BONFIRE EVENT	100-555200-383 RECREATION; SPCL EVENTS/TRIPS	10/01/2025	250.00	
Total MECKLENBERG, STEVEN P:						250.00	
	MEYERS, AMY JO	09302025	TRAVEL FOR WPRA CONFERENCE	100-555200-332 RECREATION; EDUC/TRAIN/MILEAGE	09/30/2025	197.40	
	MEYERS, AMY JO	ESYBL 20	START UP FUNDS FOR TOURNAMENTS	100-233000 PARKS; FACILITY RENT DEPOSITS	10/01/2025	1,500.00	
	MEYERS, AMY JO	OCTOBE	TRAVEL MILEAGE FOR OCTOBER	100-555200-332 RECREATION; EDUC/TRAIN/MILEAGE	10/01/2025	40.00	
Total MEYERS, AMY JO:						1,737.40	
	ODD FELLOWS	09262025	PAVILION DEPOSIT RETURN	100-233000 PARKS; FACILITY RENT DEPOSITS	09/26/2025	200.00	
Total ODD FELLOWS:						200.00	
	QUIMBY, SCOTT	COL REC	9 GIRLS TEAMS BASKETBALL ESYBL LEAGUE	100-555200-322 RECREATION; BASKETBALL-GIRLS	10/01/2025	450.00	
Total QUIMBY, SCOTT:						450.00	
	SALAMONE SUPPLIES INC	181933	CLEANING SUPPLIES FOR PAVILION	100-555400-251 PARKS; PAVILION EXPENSES	10/01/2025	594.35	
Total SALAMONE SUPPLIES INC:						594.35	
	SCHAEFER, SHANNON	10042025	DEPOSIT RETURN FOR OPEN SHELTER	100-233000 PARKS; FACILITY RENT DEPOSITS	10/04/2025	100.00	
Total SCHAEFER, SHANNON:						100.00	
Total RECREATION:						4,546.45	

CITY OF COLUMBUS

Payment Approval Report - By Department
Report dates: 10/1/2025-10/14/2025Page: 14
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Department	Vendor Name	Invoice #	Description	GL Account and Title	Invoice Date	Net Invoice Amount	Voided
TAX INCREMENTAL FINANCING DIST							
	EGBERT EXCAVATING INC	PAY REQ	FIREMAN'S PARK CULVERT REMOVAL	416-513000-600 TIF #7; CAPITAL OUTLAY	10/06/2025	63,999.12	
Total EGBERT EXCAVATING INC:						63,999.12	
Total TAX INCREMENTAL FINANCING DIST:						63,999.12	
Grand Totals:						774,072.88	

Report Criteria:

Detail report.

Invoice detail records above \$0.00 included.

Paid and unpaid invoices included.