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## City of Columbus Special Council Meeting

**August 27, 2025**

**Agenda Item Number:** Item 1

**Agenda Item:** 2026 Budget Discussion

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### **Background Information**

Attached is the first complete draft of the 2026 Preliminary Budget. The initial proposal for the 2026 Preliminary Budget is \$5,116,600. In the attached budget spreadsheets, the following color codes are provided to highlight major changes in the budget:

- Yellow – categories that are place holders until these costs are finalized
- Red – categories that are significant increases over the 2025 budget
- Green – categories that are significant reductions of the 2025 costs for these budget line items
- Blue – categories that are added changes to the budget line items.

The previous two years of final budgets were absent of general levy increases and have necessitated increased costs for this year's budget. In addition, this year's budget was encumbered by \$132,000 of additional costs in the G.O. Bond payments and fire and law enforcement contracts that were beyond the City's control. The cost of these three items constitutes 48% of the preliminary levy. Costs to partially restore Capital Funds (406, 401 and 407), that were used to reduce 2025 levy in the amount of \$50,000, have been included in the draft 2026 preliminary budget.

The restoration of the Capital Funds along with the increases in the G.O. Bond payments and Public Safety total an additional \$182,000 in costs over their 2025 amounts and comprise 66% of the proposed 2026 disbursements.

The preliminary General Fund expenditures as presented are \$5,116,600 (includes the EDA levy of \$88,650) or an increase of \$268,550 over the 2025 expense of \$4,848,050. The HRA is a separate levy and Water and Sewer Enterprise Accounts are funded by user fees with neither being a part of the General Fund Budget.

This draft represents a 5.5% increase in expenditures over the 2025 budget of \$4,848,000. However, the levy increase (the total general fund account less the non-levy revenue of each year / the 2024 certified levy amount) stands at 6.5% with the adjustments made in the attached spreadsheets.

The Preliminary Budget must be submitted to the Anoka County Property Records and Taxation Department by September 30, 2025

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**PRELIMINARY BUDGET 2026 WORKSHEET  
DISBURSEMENTS**

19-Aug-26

CHART/ACCT	LINE ITEM DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	COMMENTS
<b>GENERAL FUND 100: GENERAL GOVERNMENT</b>		<b>2021 ACTUAL</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>	<b>2026 BUDGET</b>	
100-4100-1107	FOREST LAKE CABLE COMM									240	250	added compensation for board
100-4100-1150	ELECTION EXPENSES	794.54	11,853.29	996.87	13,956.51	8,000	8,000	8,000	10,000	3,500	14,000	
100-4100-2000	OFFICE SUPPLIES	3,160.21	3,190.12	4,251.02	3,694.56	3,000	3,000	3,500	3,500	3,500	3,800	
100-4100-2010	COMPUTER SOFT/SUPPORT	13,021.59	16,239.58	22,654.67	38,559.26	12,000	17,000	47,000	45,000	90,000	60,000	includes \$25,000 for document management system
100-4100-2020	SAFETY SUPPLIES	50.00	313.23	55.00	548.08	1,000	1,000	500	500	500	400	
100-4100-3170	CONTRACT SERVICES	20,890.98	113,486.56	11,708.76	25,056.37	25,000	30,000	55,000	50,000	65,000	80,000	IT services (Paragon, Catalis, HP Enterprise, etc)
100-4100-3220	POSTAGE	1,654.75	1,668.93	1,871.32	2,678.42	2,000	4,000	3,500	3,500	3,500	3,000	
100-4100-3300	SEMINARS/EDUCATION	90.00	1,092.76	850.87	1,075.76	3,500	3,500	3,500	3,500	2,500	5,500	
100-4100-3310	MILEAGE	68.33	266.35	54.71	1,964.95	1,200	1,200	1,000	1,000	1,000	1,000	
100-4100-3400	ADS/NEWSLETTER		2,026.84	3,230.09	3,320.03	500	2,000	4,500	4,500	4,500	4,500	2 Newsletters (Residents & Businesses) (2,625)
100-4100-3510	LEGAL NOTICES	1,779.30	1,319.00	1,610.01	1,487.95	2,000	2,000	2,000	2,000	2,000	2,000	
100-4100-3514	SPECIAL ASSESSMENT	204.56	233.78	545.16	645.16	300	300	300	300	700	700	
100-4100-3515	TRUTH IN TAXATION	1,484.93	1,497.42	1,778.83	1,494.65	3,500	3,500	2,500	2,500	2,000	1,800	
100-4100-3525	RECORDING	322.00	690.00	2,329.00	1,196.00	1,000	1,000	1,000	1,000	1,500	1,500	
100-4100-3530	COMP/ORDINANCE AMENDMENT			15,595.70	14,304.24			25,000				
100-4100-3610	LIABILITY INSURANCE	21,399.14	19,001.25	21,979.67	21,785.23	13,000	16,000	22,000	21,000	21,000	21,000	
100-4100-4135	COPY MACH CONTRACT	4,323.38	4,846.39	3,252.81	3,482.05	3,500	5,500	6,000	5,500	5,500	5,500	
100-4100-4300	MISCELLANEOUS	166.63	646.91	4,108.65	2,097.77	1,500	1,500	1,500	1,500	5,500	3,000	
100-4100-4335	MEMBERSHIP DUES	4,950.00	5,011.00	5,121.00	2,004.00	4,600	4,800	5,000	5,300	2,000	2,000	
100-4100-4371	RESERVED					0	0	0	0	5,800	5,000	
100-4100-4510	COMMUNITY EVENTS			13,795.35	12,066.96	500	3,000	3,000	3,000	3,000	3,000	Fall Fest
100-4100-8101	REFUNDS/REIMBURSABLE	1,119.11				0	0	0	0			
	<b>SUB-TOTAL</b>	<b>75,479.45</b>	<b>183,383.41</b>	<b>115,789.49</b>	<b>151,417.95</b>	<b>86,100</b>	<b>107,300</b>	<b>194,800</b>	<b>163,600</b>	<b>223,240</b>	<b>217,950</b>	

<b>ADMINISTRATIVE EXPENSES</b>		<b>2021 ACTUAL</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>	<b>2026 BUDGET</b>	
100-4110-10001220	CITY COUNCIL	24,621.76	25,483.85	30,878.14	33,494.90	25,000	25,000	25,000	27,000	32,000	32,000	
100-4110-1230	COUNCIL DCP PAYMENTS	239.61	268.19	372.18	457.72	650	700	700	500	600	700	
100-4110-1500	CC WORKERS' COMP INS	157.18	-	138.00	221.03	100	200	200	200	200	250	
100-4110-200020103	CC COMPUTER CELL PHONE	1,352.46	1,536.21	1,428.05	1,413.72	1,200	1,200	1,400	1,600	7,500	2,000	
100-4130-1000	ADMIN WAGES	300,646.00	363,137.76	386,829.01	526,083.75	316,500	350,000	480,000	583,000	646,700	617,900	
100-4130-1500	ADMIN WORKERS' COMP	1,995.46	1,974.13	3,420.95	3,108.43	1,500	2,000	2,000	2,000	2,500	2,500	
100-4130-1200	P.E.R.A.	21,852.95	26,517.06	27,770.03	34,204.29	23,738	26,250	36,000	43,725	48,503	46,000	Formula 7.5%
100-4130-1220	SOCIAL SEC./MEDICARE	27,947.43	27,353.35	31,406.42	41,553.20	23,500	25,000	29,000	29,100	49,473	47,000	Formula 7.65%
100-4130-1310	MEDICAL INSURANCE	50,253.16	39,465.69	60,403.86	58,828.90	52,000	67,500	89,800	100,500	110,400	102,900	
100-4130-1350	EMPLOYER PAID FSA			525.00	506.25					525	550	
100-4130-1300	EMPLOYER PAID UNIFORMS			31.31						300	300	
100-4140-3100	HR PROFESSIONAL SERVICES			15,107.50	42,709.75						9,900	
100-4150-3010	ACCOUNTING AND AUDIT SERVICE	34,424.00	38,667.00	50,687.00	63,634.91	28,000	32,500	35,000	39,000	48,000	52,000	
100-4150-3011	BANK CHARGES	1,008.62	1,073.03	-		500	500	1,000	1,100	500	500	
100-4155-3100	ASSESSOR	12,000.00	25,412.00	26,173.00	26,094.00	23,000	24,500	24,500	25,500	27,500	29,000	
100-4160-3040	ATTORNEY/CRIMINAL	16,487.53	16,982.19	17,491.27	18,016.49	16,000	16,500	17,000	17,500	19,000	20,000	
100-4160-3100	ATTORNEY/CIVIL	110,192.04	155,509.78	208,225.82	157,757.14	80,000	90,000	105,000	115,000	125,000	125,000.00	
100-4160-3150	ATTORNEY REIMB	1,006.00	4,607.50	5,613.50	4,375.10	0	0	0	0	0	0	
100-4160-3165	TAX APPEAL	2,774.00	-	-		5,000	5,000	0	0	0	0	
100-4160-8101	REFUNDS & REIMBURSEMENT			1,062.50								
100-4170-3100	ENGINEER	17,778.55	11,673.50	24,524.42	28,543.00	10,000	10,000	15,000	15,000	28,000	28,000	
100-4170-3150	ENGINEER REIMBURSE	3,126.50	4,128.25			0	0	0	0	0	0	
100-4170-8101	REFUNDS & REIMBURSEMENT			1,000.00								
100-4180-3100	PLANNER PROFESSIONAL	7,260.00	7,717.50	11,380.00	11,402.00	10,000	10,000	10,000	10,000	16,000	12,000	
100-4180-3170	CONTRACT SERVICES	-			1,907.00		0	0	0	0	0	
100-4100-3530	ORDINANCE / COMP PLAN	14,759.80	34,003.65			20,000	25,000	25,000	25,000	0	0	
100-4133-1101	PLANNING COMMISSION	2,365.30	2,030.70	2,008.29	1,667.60	2,500	2,500	2,500	2,500	5,000	5,000	
100-4133-1106	VOLUNTEER APPRECIATION	31.12	43.12			500	500	500	500	500	500	
4110-4133-3300	SEMINAR/MILEAGE/DUES	570.00	-	882.50	164.00	1,000	1,000	1,000	1,000	3,000	3,000	
	<b>SUB-TOTAL</b>	<b>652,849.47</b>	<b>787,584.46</b>	<b>907,358.75</b>	<b>1,056,143.18</b>	<b>640,688</b>	<b>715,850</b>	<b>900,600</b>	<b>1,039,725</b>	<b>1,171,200</b>	<b>1,137,000</b>	

<b>CITY HALL EXPENSES</b>		<b>2021 ACTUAL</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>	<b>2026 BUDGET</b>	
100-4194-3170	CONTRACT SERV CLEANING	5,439.94	5,685.00	5,888.81	6,286.71	9,000	8,000	9,000	8000	7000	7000	
100-4194-2050	SUPPLIES	154.73	1,447.08	222.99	1,095.96	1,200	1,000	750	1500	1500	1200	
100-4194-4000	REPAIRS/MAINTENANCE/GRDS M	814.14	5,413.18	17,231.16	4,221.75	5,500	5,500	5,500	5500	5500	5000	
100-4194-3810	ELECTRICITY	4,264.81	4,343.76	4,019.55	3,895.80	3,500	4,000	4,500	4500	5000	5000	
100-4194-3830	NATURAL GAS	1,338.90	1,775.68	2,021.70	1,451.92	1,750	1,650	1,650	1800	2300	3000	

**PRELIMINARY BUDGET 2026 WORKSHEET  
DISBURSEMENTS**

19-Aug-26

CHART/ACCT	LINE ITEM DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	COMMENTS
100-4194-3210	TELEPHONE/INTERNET	6,303.11	6,323.38	6,843.04	7,525.33	5,250	6,000	6,500	6500	8000	8500	
100-4194-3840	REFUSE/GARBAGE DISPOSAL	896.16	853.81	975.02	1,065.28	800	950	1,000	1000	1200	1300	
100-4194-4380	OFFICE EQUIP & FURNISH	99.97	1,380.37	2,546.96	4,270.33	1,250	1,250	1,500	1500	2500	2500	
	<b>SUB-TOTAL</b>	<b>19,311.76</b>	<b>27,222.26</b>	<b>39,749.23</b>	<b>29,813.08</b>	<b>28,250</b>	<b>28,350</b>	<b>30,400</b>	<b>30,300</b>	<b>33,000</b>	<b>33,500</b>	
<b>SENIOR CENTER EXPENSES</b>		<b>2021 ACTUAL</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>	<b>2026 BUDGET</b>	
100-4195-3170	CONTRACT SERV CLEANING	290.00	607.14	1,460.00	1,680.00	1,200	1,200	1,680	1,680	1,600	1,600	12 per year
100-4195-3610	LIABILITY INSURANCE	1,081.86	1,525.08	1,940.82	2,083.77	2,000	1,500	1,200	1,800	2,000	2,000	
100-4195-3810	ELECTRICITY	742.65	775.41	824.60	848.02	2,500	2,500	2,500	1,200	2,000	1,500	
100-4195-3830	NATURAL GAS	1,143.41	1,393.35	221.46	1,209.63	3,000	2,500	2,500	1,500	1,800	2,800	
100-4195-2050	SUPPLIES		57.04						100	100	100	
100-4195-3210	TELEPHONE/INTERNET		78.93						100	100	100	
100-4195-4000	REPAIRS/MAINTENANCE	557.58	5,174.24	375.00	57.00	2,600	3,000	3,000	3,000	3,000	2,000	
100-4195-4380	OFFICE EQUIP & FURNISH		1,555.68	1,178.60						1,000	1,000	
100-4195-4370	MISC	65.00	462.98			800	1,000	1,000	1,000	0		
100-4195-3170	SENIOR CENTER										500	
	<b>SUB-TOTAL</b>	<b>3,880.50</b>	<b>11,629.85</b>	<b>6,000.48</b>	<b>5,878.42</b>	<b>12,100</b>	<b>11,700</b>	<b>11,880</b>	<b>10,380</b>	<b>11,600</b>	<b>11,600</b>	

PRELIMINARY BUDGET 2026 WORKSHEET  
DISBURSEMENTS

19-Aug-26

CHART/ACCT	LINE ITEM DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	COMMENTS
<b>BUILDING INSPECTION</b>												
		2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	
100-4240-1000	BLDG DEPT WAGES	48,078.29	67,572.95	92,326.94	70,188.83	136,450	95,500	57,000	68,500	60,929	54,550	87.5% of wages
100-4240-1500	BLDG DEPT WORKERS' COMP	6.06		508.91	455.59	600	0	0	0	0	0	
100-4240-1200	BLDG DEPT PERA	3,217.31	5,009.29	5,237.53	5,704.17	10,234	7,163	4,275	5,138	3,998	4,100	7.5% of 87.5% of FICA
100-4240-1220	BLDG DEPT SS/MED	4,122.73	5,932.71	7,820.24	6,407.10	7,000	7,000	7,000	7,000	4,078	4,200	7.65% of 87.5% of PERA
100-4240-1310	BLDG DEPT MEDICAL	8,293.75	11,962.20	12,194.40	16,921.36	11,750	8,900	12,900	12,900	12,075	12,850	87.5% of insurance
100-4240-1330	BLDG OFFICIAL UNIFORMS	359.17	319.41			400	0	0	0	75	0	
100-4240-1350	BLDG EMPLOYER PAID FSA			75.00	75.00					700	700	
100-4240-2000	BLDG DEPT OFFICE SUPPLIES		526.21	570.87	36.68	1,000	1,000	1,000	1,000	2,500	1,500	
100-4240-2010	BLDG-COMPUTER SUPPORT	1,736.00	2,547.44	2,207.03	823.87	2,500	2,500	2,500	3,000	100	3,000	
100-4240-4335	BLDG DEPT MEMBERSHIP		100.00	100.00	100.00	250	0	100	100	300	100	
100-4240-3300	BLDG DEPT SEMINARS	135.00		100.00		2,000	983	500	500	0	0	
100-4240-4330	BLDG DEPT SUBSCRIPTIONS					150	150	0	0		0	
100-4240-3100	BLDG DEPT - PROF SERV			175.00								
100-4240-3170	BLDG INSP-CONTRACT SERV	214,972.88	216,289.90	165,214.73	238,487.80	2,500	98,000	215,000	210,000	210,000	150,000	
100-4240-3160	BLDG - CODE ENFORCE		7,750.00									
100-4240-3310	BLDG INSP-MILEAGE		130.34	150.38	23.32	250	0	0	0	0	0	
2120/2208	BLDG FUEL/CAR MAINT.	1,242.23				2,500	0	0	0	0	0	
100-4240-3610	BLDG INSP- LIABILITY INSURANCE					400	0	0	0	0	0	
100-4240-2400	BLDG INSP-SMALL TOOLS	94.66		23.50		50	0	0	0	0	0	
100-4240-3210	BLDG INSP-TELEPHONE	1,049.74	1,041.04	1,048.97	1,319.74	1,700	1,300	1,300	1,312	1,300	1,500	
100-4240-4373	PERMIT SURCHARGE					0	0	0	0	0	0	
100-4240-4370	MISCELLANEOUS	155.00	2,108.72	18.92		100	0	0	0	0	0	
100-4240-5500	MOTOR VEHICLES	66.89				0	0	0	0	0	0	
100-4240-5700	OFFICE EQUIP/COMPUTER					3,500	2,500	2,500	2,500	1,500	1,000	
100-4295-1330	EMPLOYER PAID UNIFORMS			216.60	371.80						400	
100-4295-2000	OFFICE SUPPLIES			283.08								
100-4295-2120	MOTOR FUELS-GASOLINE & DIESEL			791.05	1,424.65							
100-4295-3210	TELEPHONE/INTERNET			88.93	664.18							
	<b>SUB-TOTAL</b>	<b>283,529.71</b>	<b>321,290.21</b>	<b>289,152.08</b>	<b>343,004.09</b>	<b>183,334</b>	<b>224,996</b>	<b>304,075</b>	<b>311,950</b>	<b>297,556</b>	<b>233,900</b>	
<b>CONTRACT SERVICES</b>												
		2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	
100-4270-3100	ANIMAL CONTROL	23.50	1,202.50	3,772.10	5,465.96	500	500	1,000	1,000	2,000	5,000	
100-4270-XXXX	CODE COMPLIANCE WAGES	58.30					12,500	50,500	0		0	
100-4280-4500	SCORE / RECYCLING	12,465.48	27,102.31	21,740.56	21,867.60	18,876	24,200	24,296	22,020	21,926	22,000	
100-4280-1000	SCORE/RECYCLING WAGES	3,878.26	4,441.56	4,934.20	5,758.24	4,500	6,500	6,575	6,900	7,340	7,000	
100-4280-3200	SCORE/COMMUNICATIONS		1,044.00	1,936.76	1,550.90	0	0	0	2,000	1,745	1,900	
100-4280-4300	MISCELLANEOUS					500	500	500	500	500	250	
100-4280-4910	ALEXANDRA HOUSE, INC.	356.00	-	-	-	356	356	356	356			
	<b>SUB-TOTAL</b>	<b>16,781.54</b>	<b>33,790.37</b>	<b>32,383.62</b>	<b>34,642.70</b>	<b>24,732</b>	<b>44,556</b>	<b>83,227</b>	<b>32,776</b>	<b>33,511</b>	<b>36,150</b>	
100-4936-7200	OPERATING TRANSFER	70,000.00	70,000.00	394,306.47	326,442.00	0	0	0	0	0	0	
100-4984-3155	CABLE FRANCHISE	15,691.97	15,127.51	15,983.21	15,868.58	13,000	14,500	14,500	15,200	16,000	16,000	
100-4280-4300	MISCELLANEOUS					500	500	500	500	0	0	
	<b>SUB-TOTAL</b>	<b>85,691.97</b>	<b>85,127.51</b>	<b>410,289.68</b>	<b>342,310.58</b>	<b>13,500</b>	<b>15,000</b>	<b>15,000</b>	<b>15,700</b>	<b>16,000</b>	<b>16,000</b>	
100-4701-4377	<b>DEBT SERVICE-MGMT</b>	-	-	-	-	<b>245,550</b>	<b>16,500</b>	<b>68,459</b>	<b>55,000</b>	<b>0</b>	<b>0</b>	
<b>TOTAL GENERAL FUND:</b>		<b>1,137,524.40</b>	<b>1,450,028.07</b>	<b>1,800,723.33</b>	<b>1,963,210.00</b>	<b>1,234,253.25</b>	<b>1,164,251.50</b>	<b>1,608,441.00</b>	<b>1,659,430.50</b>	<b>1,786,106.00</b>	<b>1,686,100.00</b>	
<b>GENERAL CITY CAPITAL 407</b>												
		2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	
407-4198-5700	OFFICE EQUIP/COMPUTERS	4,930.56	8,108.36	800.92		10,000	10,000	10,000	10,000	0		
407-4198-5200	BLDG IMPROVE/REPAIR	28,567.40	16,843.58	2,399.92	3,132.52	4,000	4,000	4,000	4,000			
407-4198-5800	CAPITAL General (ASSETS)	16,877	11,645	18,072		5,000	5,000	110,000	115,000	40,000	75,000	
	<b>TOTAL</b>	<b>50,374.67</b>	<b>36,596.94</b>	<b>21,272.80</b>	<b>3,132.52</b>	<b>19,000</b>	<b>19,000</b>	<b>124,000</b>	<b>129,000</b>	<b>40,000</b>	<b>75,000</b>	

PRELIMINARY BUDGET 2026 WORKSHEET  
DISBURSEMENTS

19-Aug-26

CHART/ACCT	LINE ITEM DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	COMMENTS
<b>PUBLIC WORKS: 120</b>		<b>2021 ACTUAL</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>	<b>2026 BUDGET</b>	
120-4310-1000	PW WAGES	246,023.92	305,175.14	319,016.01	370,993.46	244,000	299,000	327,850	353,000	320,398	335,150	
120-4310-1103	PUBLIC WORKS AD BOARD		423.83			560	560	560	560	560		
120-4310-1200	P.E.R.A.	17,204.37	22,275.32	24,253.59	27,828.40	18,300	22,425	24,589	26,475	23,343	25,150	
120-4310-1220	SOCIAL SEC./MEDICARE	19,989.24	25,425.60	27,474.26	30,773.35	18,500	22,075	23,500	23,500	23,809	25,650	
120-4310-1310	MEDICAL INSURANCE	35,868.00	49,648.00	54,401.00	54,223.51	35,900	49,200	53,200	55,000	53,475	59,000	
120-4310-1330	UNIFORMS	903.82	2,178.04	2,232.78	2,349.03	2,500	2,500	2,500	2,500	2,500	2,500	
120-4310-1350	EMPLOYER PAID FSA			300.00	318.75						300	
120-4310-1500	WORKERS' COMP INS.	19,557.08	20,965.53	30,657.53	26,620.88	16,500	20,000	20,500	20,500	30,000	30,000	
120-4310-2010	COMPUTER SUPPLIES&SOFTWARE	1,474.45	1,767.94	2,319.34	3,479.44	2,000	2,000	2,500	2,500	2,500	3,000	
1204310-3011	BANK CHARGES		240.18			0	0	0	0	0	0	
120-4310-3172	CAPITAL EQUIPMENT					0	0	0	0	0	0	
120-4310-3300	SEMINARS/MEMBERSHIPS	105.50	947.00	1,117.00	1,030.50	2,000	3,000	3,000	3,000	2,000	2,000	
120-4310-4300	MISC / REFUND / REIMBURSEMENT		488.00		255.00	473	473	473	473	500	500	
	<b>SUB-TOTAL</b>	<b>341,126.38</b>	<b>429,534.58</b>	<b>461,771.51</b>	<b>517,872.32</b>	<b>340,733</b>	<b>421,233</b>	<b>458,672</b>	<b>487,508</b>	<b>459,085</b>	<b>483,250</b>	
4160-4170-4180	PROFESSION SER & STUDIES	12,989.88	63,428.00	21,831.00	7,802.50	50,000	50,000	50,000	50,000	15,000	15,000	
120-4190-2225	TRAFFIC SIGNAL MAINT	3,808.21	686.68	1,033.86	466.28	10,000	10,000	10,000	7,500	1,000	1,000	1/2 17/18 1/2 HORNSBY ZURICH
120-4190-3610	STREET LIGHT LIABILITY INSUR	1,360.00	569.43	765.95	812.00	1,400	1,400	1,400	1,400	1,400	1,400	Street Lights
120-4190-3810	STREET LIGHT-SIGNAL-ELECTRICITY	4,560.87	4,525.67	5,154.68	4,878.98	3,000	3,000	4,500	5,000	5,000	6,000	
120-4190-2240	STREET LIGHT-SIGNAL MAINT	111.41	1,283.03	(687.00)		4,950	4,950	4,950	4,950	4,950	5,000	32 Street Lights Roundabout
120-4190-4300	MISCELLANEOUS		262.99								4,500	2-residential street lights
120-4190-3170	CONTRACT SERVICES				655.00	1,700	1,700	1,700	2,000	500	700	
120-4100-5000	CAPITAL OUTLAY		35,220.80		(42,955.25)							
120-4190-5000	TRANSFER TO OTHER			300,000.00								
	<b>SUB-TOTAL</b>	<b>22,830.37</b>	<b>105,976.60</b>	<b>328,098.49</b>	<b>(28,340.49)</b>	<b>71,050</b>	<b>71,050</b>	<b>72,550</b>	<b>70,850</b>	<b>27,850</b>	<b>33,600</b>	
	<b>TOTAL PUBLIC WORKS</b>	<b>363,956.75</b>	<b>535,511.18</b>	<b>789,870.00</b>	<b>489,531.83</b>	<b>411,783.00</b>	<b>492,283.00</b>	<b>531,221.75</b>	<b>558,358.00</b>	<b>486,935.30</b>	<b>516,850.00</b>	
<b>SHOP EXPENSES</b>		<b>2021 ACTUAL</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>	<b>2026 BUDGET</b>	
120-4325-3610	GEN LIABILITY INSURANCE	7,930.00	7,773.25	10,413.70	11,078.00	10,000	9,000	9,000	9,000	10,500	10,500	
120-4325-2100	SHOP SUPPLIES	3,955.14	5,353.27	2,148.73	2,794.02	5,000	5,000	7,500	7,500	5,000	4,000	
120-4325-2400	SMALL EQUIPMENT/TOOLS	1,633.99	3,627.70	2,319.50	2,206.40	2,500	2,500	3,500	3,500	4,000	3,500	
120-4325-2151	CUTTING EDGES	1,680.00	4,984.00	4,563.00	318.92	3,000	3,000	3,000	4,000	5,000	5,000	
120-4325-2120	GAS AND DIESEL FUEL	15,664.41	30,646.39	28,954.73	20,026.65	22,000	22,000	27,000	30,000	31,000	30,000	
120-4320-2208	EQUIP REPAIR & MAINT.	10,014.08	19,188.08	19,784.72	19,138.30	25,000	25,000	25,000	25,000	22,000	22,000	
120-4325-2080	BUILDING MAINTENANCE	1,104.99	4,676.77	4,656.64	2,682.01	5,000	5,000	5,000	5,000	5,000	5,500	
120-4325-3810	ELECTRICITY	6,218.46	6,319.75	6,215.79	5,547.46	7,000	7,000	7,000	7,000	7,000	7,000	
120-4325-3830	NATURAL GAS	4,311.03	6,877.98	6,216.60	4,339.80	5,500	5,500	5,500	7,500	8,000	9,500	
120-4325-3210	TELEPHONE/INTERNET	3,242.18	4,116.17	4,971.79	3,739.87	3,000	3,200	3,400	4,200	5,000	4,000	
120-4325-3840	REFUSE/GARBAGE DISPOSAL	2,146.85	1,047.82	975.07	1,065.28	1,000	1,300	1,300	1,300	1,300	1,300	
120-4310-4135	COPY MACHINE CONTRACT		165.33	234.72	256.91						450	
120-4325-4380	MISC OFFICE FURNISHING	160.59	20.00			125	125	125	125	125	300	
	<b>SUB-TOTAL</b>	<b>58,061.72</b>	<b>94,796.51</b>	<b>91,454.99</b>	<b>73,193.62</b>	<b>89,125</b>	<b>88,625</b>	<b>97,325</b>	<b>104,125</b>	<b>103,925</b>	<b>103,050</b>	
<b>REPAIR AND MAINTENANCE</b>		<b>2021 ACTUAL</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>	<b>2026 BUDGET</b>	
120-4320-2241	SALT SAND / BLACKTOP PATCH	22,169.55	39,610.36	27,069.48	42,244.41	22,000	30,000	35,000	40,000	45,000	45,000	
120-4320-2090	DUST CONTROL	42,315.97	43,334.05	49,962.06	61,442.87	40,000	45,000	50,000	60,000	65,000	70,000	
120-4320-2265	STREET SIGNS	8,816.41	5,580.95	7,766.83	6,534.82	8,000	8,000	8,000	8,000	8,000	8,000	
120-4320-2420	CULVERTS/ DITCH WORK/PONDS	(824.54)	1,789.08	2,685.52	5,453.93	14,500	14,500	14,500	10,000	9,000	9,000	
120-4323-3170	CONTRACT SERVICES	9,624.97	22,860.66	11,394.06	14,297.23	30,000	30,000	30,000	30,000	30,000	25,000	
120-4290-	EMERGENCY EXPENSES					5,000	5,000	5,000	5,000	0	0	
120-4320-8101	REFUNDS/REIMBURSE					0	0	0	0	0	0	
	<b>SUB-TOTAL</b>	<b>82,102.36</b>	<b>113,175.10</b>	<b>98,877.95</b>	<b>129,973.26</b>	<b>119,500</b>	<b>132,500</b>	<b>142,500</b>	<b>153,000</b>	<b>157,000</b>	<b>157,000</b>	
	<b>TOTAL PUBLIC WORKS</b>	<b>481,290.46</b>	<b>637,506.19</b>	<b>652,104.45</b>	<b>721,039.20</b>	<b>549,358</b>	<b>642,358</b>	<b>698,497</b>	<b>744,633</b>	<b>747,860</b>	<b>776,900</b>	

PRELIMINARY BUDGET 2026 WORKSHEET  
DISBURSEMENTS

19-Aug-26

CHART/ACCT	LINE ITEM DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	COMMENTS
<b>PW CAPITAL FUND 401</b>		<b>2021 ACTUAL</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>	<b>2026 BUDGET</b>	
401-4930-5400	CAPITAL EQUIP RESERVE					109,000	111,425	135,582	140,705	146,033	155,000	6% increase
401-4930-5400	EQUIPMENT PURCHASES	-		370,250.00	46,793.73	0	0	0	0			
	UNALLOCATED AID/CREDITS					0	0	0	0			
	<b>TOTAL PW CAPITAL FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>370,250.00</b>	<b>46,793.73</b>	<b>109,000</b>	<b>111,425</b>	<b>135,582</b>	<b>140,705</b>	<b>146,033</b>	<b>155,000</b>	
<b>PW ROAD MAINT CAPITAL FUND 402</b>		<b>2021 ACTUAL</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>	<b>2026 BUDGET</b>	
402-4170-3100	PROFESSIONAL SERVICES				61,588.98							
402-4312-2248 & 3100	BLACKTOP PROF & SUBCON	42,528.00	983,433.55	34,407.74	681,018.94	398,338	399,088	415,051	431,653	528,000	574,000	
402-4320-2243	GRAVEL/ LIMESTONE	38,234.30	45,172.15	51,912.24	60,523.55	50,000	50,000	60,000	60,000	70,000	70,000	
402-4312-2245	CRACKFILL/SEALANTS	323,194.23	15,000.00	23,680.00		20,000	20,000	20,000	20,000	20,000	20,000	
402-4312-2280	MISC / LEGAL NOTICES	251.75	332.34	103.60	297.00							
402-4312-3170	CONTRACT SERVICES	96,604.56	10,708.00	3,045.25								
402-4936-7236	TRANSFER TO OTHER	650,000.00										
402-4312-8101	REFUNDS	(168,434.12)										
	<b>TOTAL PW ROAD MAINT FUND:</b>	<b>982,378.72</b>	<b>1,054,646.04</b>	<b>113,148.83</b>	<b>803,428.47</b>	<b>468,338</b>	<b>469,088</b>	<b>495,051</b>	<b>511,653</b>	<b>618,000</b>	<b>664,000</b>	

PRELIMINARY BUDGET 2026 WORKSHEET  
DISBURSEMENTS

19-Aug-26

CHART/ACCT	LINE ITEM DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	COMMENTS
<b>POLICE FUND: 142-4210</b>												
		2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	
142-4210-3112	SHERIFF OFFICE CONTRACT	375,019.00	377,875.00	404,864.00	457,542.00	385,100	385,000	427,900	482,500	494,000	531,000	estimated contract price - 7.4% increase
142-4210-3113	CSO	7,291.00	7,431.00	(1,021.24)		7,300	7,300	0	0			
	<b>SUBTOTAL POLICE</b>	<b>382,310.00</b>	<b>385,306.00</b>	<b>403,842.76</b>	<b>457,542.00</b>	<b>392,400</b>	<b>392,300</b>	<b>427,900</b>	<b>482,500</b>	<b>494,000</b>	<b>531,000</b>	
<b>EMERGENCY MGMT FUND: 142-4350</b>												
		2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	
142-4350-21702010	EMER EOC-SOFTWARE EXP	957.00	50.00		2,608.00	3,000	3,000	3,000	3,000	3,000	3,000	8,300.00
142-4350-33003100	PROFESSIONAL COMPUTER	13,900.75	70,966.95	20,915.57	13,160.00	500	500	500	500	500	500	
142-4350-3230	RADIO UNITS	-	3,298.50			400	400	400	400	400	400	
	<b>SUBTOTAL EMERGENCY MGMT</b>	<b>14,857.75</b>	<b>74,315.45</b>	<b>20,915.57</b>	<b>15,768.00</b>	<b>3,900</b>	<b>3,900</b>	<b>3,900</b>	<b>3,900</b>	<b>3,900</b>	<b>3,900</b>	
<b>FIRE FUND: 4220</b>												
142-4220-3100	FIRE PROTECTION	143,184.67	146,905.19	147,753.81	163,286.38	149,500	155,000	163,900	176,500	218,300	242,000	
142-4220-4401	FIRE CAPITAL	71,622.14	4,929.68			110,000	110,000	115,500	120,500			
142-4220-2200	REPAIR/MAINTENANCE	0.00	570.00	147.34	115.36	0	0	0	0	0	0	
142-4220-3110	FIRE INSPECTION	0.00				0	0	0	0	0	0	
	<b>SUBTOTAL FIRE</b>	<b>214,806.81</b>	<b>152,404.87</b>	<b>147,901.15</b>	<b>163,401.74</b>	<b>259,500</b>	<b>265,000</b>	<b>279,400</b>	<b>297,000</b>	<b>218,300</b>	<b>242,000</b>	
<b>FIRE HALL FUND: 142-4230</b>												
		2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	
142-4230-2200	FIRE BLDG MAINTENANCE	2,460.08	4,269.22	39.92	522.90	3,000	3,500	3,500	3,500	3,500	3,500	
142-4230-3170	CONTRACT SERVICES	1,410.00	1,463.00	3,390.69	2,550.00	2,000	2,000	2,000	2,000	2,000	2,000	
142-4230-3210	FIRE BLDG INTERNET	450.00	450.00	450.00	450.00	450	450	450	450	500	500	
142-4230-3610	FIRE BLDG INSURANCE	914.00	1,574.69	2,014.51	2,157.00	1,000	1,000	1,000	1,600	1,700	2,000	
142-4230-3810	FIRE BLDG ELECTRICITY	2,695.27	2,709.26	2,310.41	2,112.71	2,500	2,500	2,900	2,900	3,000	2,800	
142-4230-3830	FIRE BLDG NATURAL GAS	2,786.56	4,413.57	4,054.32	3,311.44	4,000	4,000	4,000	4,500	4,800	6,500	
142-4230-4370	MISCELLANEOUS/TRANSFERS		30,000.00			0	0	0	0	0	0	
	<b>SUBTOTAL FIRE HALL</b>	<b>10,715.91</b>	<b>44,879.74</b>	<b>12,259.85</b>	<b>11,104.05</b>	<b>12,950</b>	<b>13,450</b>	<b>13,850</b>	<b>14,950</b>	<b>15,500</b>	<b>17,300</b>	
	<b>TOTAL PUBLIC SAFETY</b>	<b>622,690.47</b>	<b>656,906.06</b>	<b>584,919.33</b>	<b>647,815.79</b>	<b>668,750</b>	<b>674,650</b>	<b>725,050</b>	<b>798,350</b>	<b>731,700</b>	<b>794,200</b>	
<b>FIRE HALL CAPITAL FUND: 405</b>												
		2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	
405-4930-5300	FIRE BUILDING CAPITAL	560.00	13.09	7,414.26	69,633.83	10,000	10,000	15,000	15,600	16,224	16,900	
<b>FIRE EQUIP &amp; VEH CAPITAL FUND: 406</b>												
406-4220-4401	FIRE CAPITAL	71,622.14	4,929.68	95,263.71	284,737.37	110,000	110,000	115,500	120,500	101,000	107,000	
	<b>TOTAL FIRE CAPITAL FUND</b>	<b>72,182.14</b>	<b>4,942.77</b>	<b>102,677.97</b>	<b>354,371.20</b>	<b>10,000</b>	<b>10,000</b>	<b>15,000</b>	<b>15,600</b>	<b>117,224</b>	<b>123,900</b>	

**PRELIMINARY BUDGET 2026 WORKSHEET  
DISBURSEMENTS**

19-Aug-26

CHART/ACCT	LINE ITEM DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	COMMENTS
<b>PARK FUND: 150 (PW FUND - 150)</b>		<b>2021 ACTUAL</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>	<b>2026 BUDGET</b>	
150-4133-1102	PARK BOARD	440.00	300.00	520.00	400.00	500	500	500	500	1,500	1,500	
150-4520-1000	WAGES AND SALARIES	6,372.00	Transfer	-		3,000	4,000	4,500	4,500	4,500	18,000	2 seasonal employees
150-4520-1200	PERA					0	300	338	337	337	1,350	Formula 7.5%
150-4520-1220	FICA - SOCSEC MEDICARE	Transfer	Transfer	-		186	230	230	230	230	1,400	Formula 7.65%
150-4520-1500	WORKERS' COMP INS.	141.70	229.74	344.35	299.24	200	200	200	200	350	350	
150-4520-3011	BANK CHARGES		44.85			-	-	0	0			
150-4520-2175	PARK SUPPLIES	415.90	89.94	2,160.17	1,076.89	1,250	1,250	1,250	1,250	1,500	1,500	
150-4520-2200	REPAIRS-MAINT SUPPLIES	1,720.24	767.69	675.63	3,603.95	3,000	3,000	3,000	3,000	2,500	3,500	
150-4520-2400	SMALL TOOLS		564.96		500.00	500	500	500	500	500	1,000	
150-4520-3170	CONTRACT SERVICES				492.00	500	500	500	500	500	500	
150-4520-3175	LAWN CARE/TRUE GREEN	16,084.61	15,940.37	19,230.13	21,598.92	20,800	19,800	22,000	17,500	18,500	0	Transfer 18.5 K to Fund 403
150-4520-3176	PARK MAINTENANCE/TRUE	24,447.17	14,179.87	18,516.88	17,787.35	15,500	16,500	12,000	16,500	19,000	6,000	Transfer 6.5 K to Fund 403 and 6.5 K to Fund 401
150-4520-3610	GENERAL LIABILITY INS.	3,275.00	1,239.73	1,596.67	1,698.00	2,200	3,200	3,300	3,300	2,000	2,000	
150-4520-3810	PARK ELECTRICITY	540.98	501.07	565.34	533.84	850	850	750	750	750	750	
150-4520-3840	REFUSE/GARBAGE DISPOSAL	896.16	853.81	975.02	1,065.28	800	950	950	950	950	1,200	
150-4520-4450	PORTABLE TOILETS	2,331.08	2,496.01	2,853.58	3,937.89	2,500	2,500	2,700	2,700	2,700	3,400	
150-4520-4510	COMMUNITY EVENTS					-	-	0	0	0	0	
150-4520-8101	REFUNDS/REIMBURSE	402.00	402.00	625.00	78.00	-	-	0	0	0	0	
	<b>TOTAL PARK FUND</b>	<b>57,066.84</b>	<b>37,610.04</b>	<b>48,062.77</b>	<b>53,071.36</b>	<b>51,786</b>	<b>54,280</b>	<b>52,717</b>	<b>52,717</b>	<b>55,817</b>	<b>42,450</b>	
<b>PARK CAPITAL FUND: 403</b>		<b>2021 ACTUAL</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>	<b>2026 BUDGET</b>	
403-4521-5300	PARK CAPITAL/MAINT	6,831.00	27.83	6,622.00	9,922.00	7,800	6,000	6,307	6,614	2,700	17,700	
	<b>TOTAL PARK CAPITAL FUND</b>	<b>6,831.00</b>	<b>27.83</b>	<b>6,622.00</b>	<b>9,922.00</b>	<b>7,800</b>	<b>6,000</b>	<b>6,307</b>	<b>6,614</b>	<b>2,700</b>	<b>17,700</b>	
<b>PARK LAND FUND 404</b>		<b>2021 ACTUAL</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>	<b>2026 BUDGET</b>	
404-4520-5000	CAPITAL OUTLAY	-	6,359.35			-			0	0	0	
404-4521-4032	EQUIPMENT	-	-			-			0	0	0	
404-4521-8101	REFUNDS & REIM	-	58.41			-				0	0	
404-4521-5300	IMPROVEMENTS OTHER	-	79,508.00	25,975.60		-			0	0	0	
	<b>TOTAL PARK LAND FUND</b>	<b>0.00</b>	<b>85,925.76</b>	<b>25,975.60</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	

PRELIMINARY BUDGET 2026 WORKSHEET  
DISBURSEMENTS

19-Aug-26

CHART/ACCT	LINE ITEM DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	COMMENTS
<b>CHARITABLE GAMBLING FUND:230</b>		<b>2021 ACTUAL</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>	<b>2026 BUDGET</b>	
230-4901-8101	REFUND 1% FUND	2,505.98	14,011.63	6,692.34	6,692.47	0	0	0	0	0	0	
	EXPENSES 10% FUND	14,000.00	6,269.87	14,000.00	15,000.00	0	0	0	0	0	0	
	<b>TOTAL CHARITABLE GAMBLING F</b>	<b>16,505.98</b>	<b>20,281.50</b>	<b>20,692.34</b>	<b>21,692.47</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SUNRISE RIVER WMO FUND:250</b>		<b>2021 ACTUAL</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>	<b>2026 BUDGET</b>	
250-4285-1108	SUNRISE RIVER WMO BOARD			829.34	1019.94					240		
250-4285-3100	EXPENSES	11,816.56	0.00	14,887.76	14,174.15	9,500	19,100	19,350	19,050	19,350	19,600	
	<b>TOTAL SUNRISE FUND</b>	<b>11,036.37</b>	<b>0.00</b>	<b>15,717.10</b>	<b>15,194.09</b>	<b>9,500</b>	<b>19,100</b>	<b>19,350</b>	<b>19,050</b>	<b>19,590</b>	<b>19,600</b>	
<b>COLUMBUS CITY BONDS:</b>		<b>2021 ACTUAL</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>	<b>2026 BUDGET</b>	
308-4723/24-6010	2018A Bond Payments											
	2018-2 & 2018-2 Pond PU	306,880.62	0.00	451,763.34	510,312.50		241,359	237,368				
308-4722-6010	HORNSBY (North): 308	261,175.02	0.00	138,290.84	0.00	162,212	157,802	158,642	160,427	153,188	162,300	Hornsby St North Debt Service 105%
	<b>SUBTOTAL</b>	<b>306,880.62</b>	<b>-</b>	<b>451,763.34</b>	<b>510,312.50</b>	<b>162,212</b>	<b>399,161</b>	<b>396,010</b>	<b>160,427</b>	<b>153,188</b>	<b>162,300</b>	Levy in 2025, Collect in 2026, Pay in 2027
	HORNSBY: (340) (Middle)											
377-4726-6010	2021A Refunded	30,285.08	0.00	123,800.00	126,025.00	69,243	69,450	134,925	140,858	131,000	212,050	Hornsby (Middle) & (South) Debt Service-105%
	<b>SUBTOTAL</b>	<b>30,285.08</b>	<b>0.00</b>	<b>123,800.00</b>	<b>126,025.00</b>	<b>69,243</b>	<b>69,450</b>	<b>134,925</b>	<b>140,856</b>	<b>131,000</b>	<b>212,050</b>	Levy in 2025, Collect in 2026, Pay in 2027
314-4700-6010	2014A Bond Payments											
		84,881.86	0.00	46,735.25	46,828.00	130,410	125,580	0	0	46,771	0	
	<b>SUBTOTAL</b>	<b>84,881.86</b>	<b>0.00</b>	<b>46,735.25</b>	<b>46,828.00</b>	<b>130,410</b>	<b>125,580</b>	<b>0</b>	<b>0</b>	<b>46,771</b>	<b>0</b>	
	LAND TAX ABATEMENT: 360											
360-4700-6010	2015A 2020A Bonds	311,583.14	-	3,940,734.50	248,747.50	290,168	302,505	270,596	284,946	271,378	298,750	Land Debt Service 105%
	<b>SUBTOTAL</b>					<b>290,168</b>	<b>302,505</b>	<b>270,596</b>	<b>284,946</b>	<b>271,378</b>	<b>298,750</b>	Levy in 2025, Collect in 2026, Pay in 2027
	<b>TOTAL GO BONDS DEBT</b>	<b>\$ 733,630.70</b>	<b>\$ -</b>	<b>\$ 4,563,033.09</b>	<b>\$ 931,913.00</b>	<b>652,033</b>	<b>896,696</b>	<b>801,531</b>	<b>586,229</b>	<b>602,336</b>	<b>673,100</b>	

PRELIMINARY BUDGET 2026 WORKSHEET  
DISBURSEMENTS

19-Aug-26

CHART/ACCT	LINE ITEM DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	COMMENTS
<b>WATER FUND: 601</b>		<b>2021 ACTUAL</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>	<b>2026 BUDGET</b>	
601-4940-1000	WAGES									17,860	7,800	12.5% of wages
601-4940-1200	P.E.R.A.									1,339	600	7.5% of 12.5% of FICA
601-4940-1220	SOCIAL SEC./MEDICARE									1,366	600	7.65% of 12.5% of PERA
601-4940-1310	MEDICAL INSURANCE									1,725	1,850	12.5% of insurance
601-4170-3100	PROFESSIONAL SERVICES			24,228.25	20,179.00							
601-4170-3150	REIMBURSABLE SERVICES				4,473.13							
601-4945-9997	DEPRECIATION EXPENSE	144,723.23	144,723.00	144,823.00						5,000	5,000	
601-4940-3100	PROFESSIONAL SERVICES	311.25	-		500.00	5,000	5,000	5,000	5,000	3,000	3,000	
601-4940-2010	COMPUTER SUPPLIES	55.08	715.00	715.00	715.00	3,000	3,000	3,000	3,000	5,000	2,000	
601-4940-2200	REPAIRS/MAIN/SUPPLY	4,005.61	3,082.96	882.28	2,852.51	5,000	5,000	5,000	5,000	4,000	8,200	
601-4940-2160	CHEMICAL&CHEMICAL PRODUCT	1,587.20	2,154.34	3,838.42	4,539.06	3,000	3,000	3,000	3,000	300	4,500	
601-4940-3011	BANK CHARGES		267.80						300	0	0	
601-4940-4020	METERS RESALE/REPAIRS	17,631.63	3,632.29	5,229.20	4,905.74	775			0	0	0	
601-4940-2400	SMALL TOOLS/MINOR EQUIP	250.00	0.00	(787.58)	3,339.71	1,500	1,500	1,500	1,500	1,500	1,500	
601-4940-3210	TELEPHONE	2,935.61	2,919.75	3,036.47	3,061.25	3,000	3,000	3,000	3,000	3,000	3,300	
601-4940-3170	CONTRACT SERVICES	1,217.94	3,000.48	6,552.80	3,260.99	6,000	6,000	6,000	6,000	6,000	5,500	
601-4940-3300	SEMINAR/ED/EXPENSE	525.00	32.00	582.03	275.00	1,000	1,500	1,500	1,500	1,500	1,200	
601-4940-3610	GENERAL LIABILITY INS.	3,681.00	5,212.72	4,127.01	4,467.00	3,000	4,000	4,000	5,500	5,500	5,500	
601-4940-3810	ELECTRICITY	18,863.31	21,199.50	18,468.58	17,655.97	16,000	20,000	20,000	22,000	22,000	24,000	
601-4940-3830	NATURAL GAS	1,532.24	2,042.60	4,287.98	2,140.85	2,000	2,000	2,000	2,500	3,500	3,000	
601-4940-4335	MEMBERSHIP DUES	206.00	240.83	420.00	256.00	275	250	250	250	500	500	
601-4940-4300	MISCELLANEOUS	0.00	0.00			100	100	100	100	100	100	
601-4940-2120	GAS AND DIESEL FUEL	692.50	0.00		1,659.00	1,500	1,500	1,500	1,500	1,200	1,200	
601-4940-4000	CAPITAL SYSTEM MAINT.	0.00	0.00			10,000	20,000	30,000	30,000	33,000	38,000	
	<b>TOTAL WATER FUND</b>	<b>198,217.60</b>	<b>189,223.27</b>	<b>216,403.44</b>	<b>74,280.21</b>	<b>61,150</b>	<b>75,850</b>	<b>85,850</b>	<b>90,150</b>	<b>117,390</b>	<b>117,350</b>	
		<b>53,494.37</b>	<b>44,500.27</b>	<b>71,580.44</b>	<b>74,280.21</b>							
<b>SEWER FUND: 602</b>		<b>2021 ACTUAL</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>	<b>2026 BUDGET</b>	
602-4170-3100	PROFESSIONAL SERVICES			1213.75								
602-4947-2160	CHEMICALS/PRODUCTS	1,721.00	1,870.00	1,870.00	1,870.00	4,000	4,000	4,000	4,000	4,000	4,000	
602-4945-9997	DEPRECIATION EXPENSE	123,673.20	123,673.00	123,673.00								
602-4947-2200	REPAIR/ MAINT. SUPPLY	7,477.18	3,725.71	1,535.30	811.15	5,000	5,000	5,000	5,000	6,000	5,000	
602-4947-2400	SMALL TOOLS	463.82	1,078.00	(516.63)	1,017.08	1,500	1,500	1,500	1,500	1,500	1,500	
602-4945-3011	BANK CHARGES		166.20									
602-4947-3100	PROFESSIONAL SERVICES	311.25	0.00	1,383.55	3,890.00	1,000	1,000	1,000	1,000	1,000	1,000	
602-4947-3850	SEWER EXP(MET COUNCIL)	29,707.67	28,242.46	39,258.54	45,663.76	29,950	28,000	28,000	50,750	70,000	74,000	
602-4947-3170	CONTRACT SERVICES	5,086.04	4,082.40		3,329.05	4,000	4,500	4,500	4,500	4,500	4,000	
602-4947-3210	TELEPHONE	2,924.97	2,995.77	3,065.54	3,217.04	3,000	3,000	3,000	3,000	3,000	3,500	
602-4947-3300	SEMINAR/ED/EXPENSES	375.00	0.00	360.00	275.00	1,000	1,000	1,000	1,000	500	500	
602-4947-3610	GENERAL LIABILITY INS.	752.00	1,218.85	1,781.67	1,914.00	1,000	1,000	1,000	1,400	1,800	1,500	
602-4947-3810	ELECTRICITY	4,949.69	5,466.47	5,925.78	6,190.08	5,000	5,000	5,000	5,750	6,500	7,000	
602-4947-4335	MEMBERSHIP	160.00	206.00		210.00	200	200	200	200	200	250	
602-4947-2280	OTHER REPAIR SUPPLIES	18.48				0	0	0	0	0	0	
602-4947-4000	CAPITAL SYSTEM MAINTENANCE	22,960.00	6,900.00	603.40	63,220.00	20,000	30,000	30,000	30,000	33,000	41,000	
602-4947-2010	COMPUTER SUPPLIES	692.50	715.00	715.00	715.00	2,000	2,000	2,000	2,000	2,000	1,500	
	<b>TOTAL SEWER FUND</b>	<b>201,272.80</b>	<b>180,339.86</b>	<b>180,868.90</b>	<b>132,322.16</b>	<b>77,650</b>	<b>86,200</b>	<b>86,200</b>	<b>110,100</b>	<b>134,000</b>	<b>144,750</b>	
		<b>77,599.60</b>	<b>56,666.86</b>	<b>57,195.90</b>	<b>132,322.16</b>							
	<b>TOTAL</b>	<b>4,520,627.48</b>	<b>4,317,437.39</b>	<b>8,701,199.15</b>	<b>5,775,053.68</b>	<b>3,760,818</b>	<b>4,047,849</b>	<b>4,557,526</b>	<b>4,534,982</b>	<b>4,766,366</b>	<b>5,027,950</b>	
	<b>SEWER(602)WATER(601)OPS</b>					<b>138,800</b>	<b>162,050</b>	<b>172,050</b>	<b>200,250</b>	<b>251,390</b>	<b>262,100</b>	
	<b>ECON DEV AUTHORITY(240)OPS</b>					<b>73,200</b>	<b>76,305</b>	<b>76,638</b>	<b>76,638</b>	<b>81,638</b>	<b>88,650</b>	
	<b>ADJUSTED TOTAL</b>					<b>3,972,818</b>	<b>4,286,203</b>	<b>4,806,213</b>	<b>4,811,869</b>	<b>5,099,395</b>	<b>5,378,700</b>	
	<b>ECON DEV AUTHORITY - HRA: 241</b>					<b>92,000</b>	<b>92,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	
						<b>4,064,818</b>	<b>4,378,203</b>	<b>4,926,213</b>	<b>4,931,869</b>	<b>5,219,395</b>	<b>5,498,700</b>	

PRELIMINARY BUDGET 2026 WORKSHEET  
DISBURSEMENTS

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CHART/ACCT	LINE ITEM DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	COMMENTS
<b>ECON DEV AUTHORITY - OPS: 240</b>		<b>2021 ACTUAL</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>	<b>2026 BUDGET</b>	
240-4650-1000	ADMIN - WAGES	7,058.96	7,252.54	6,888.95	10,635.64	5,500	6,300	7,500	7,500	7,500	26,750	Executive Director (5%), *Tourist Tax to Pay
	ADMIN PT - WAGES					TRANSFER	1,200	2,000	2,000	2,000		\$19,000 of Assistant City Administrator Wages
240-41604170-3100	PROFESSIONAL SERVICES	61,875.00	42,524.50	52,873.18	56,410.00	15,000	15,000	15,000	15,000	20,000	30,000	FD Lobbying
240-4650-1105	EDA COMMISSION	260.00	140.00	260.00		1,200	1,200	1,200	1,200	1,200	1,200	
240-4650-1200	PERA	455.83	520.48	501.18	743.16	0	563	713	713	713	1,300	
240-4650-1220	MEDICARE / FICA	467.93	547.29	539.72	809.64	0	600	750	750	750	1,450	
240-4650-1500	WORKERS' COMPENSATION	78.52	69.60	92.26	79.86	50	100	125	125	125	150	
240-4650-2010	COMPUTER SUPPLIES&SOFT	384.00		-		1,000	1,000	1,000	1,000	1,000	500	
240-4650-3400	NEWSLETTER			-		250	250	1,500	1,500	1,500	1,200	1/4 of City Wide Newsletter
240-4650-2031	PUBLICATIONS/PRINTING			-		500	500	500	500	500	500	
240-4650-2580	MAPS			85.00		250	250	250	250	250	0	
240-4650-3300	SEMINAR/ED EXPENSE			396.00				0	0	0	0	
240-4650-3510	LEGAL NOTICES				75.00	100	100	100	100	100	100	
240-4650-3430	MARKETING	1,344.81		1,274.12	1,179.90	10,000	10,000	7,500	7,500	7,500	5,000	
240-4650-4335	MEMBERSHIP DUES					500	500	250	250	250	250	
240-4650-4300	MISCELLANEOUS		77.35	85.62		250	150	150	150	150	150	
240-4650-3220	POSTAGE					100	92	100	100	100	100	
240-4650-3100	PROFESSIONAL FINANCIAL	1,369.50		688.00	238.00	10,000	10,000	10,000	10,000	10,000	10,000	
240-4650-3185	LAND FOR RESALE EXPENSES	22,090.91	24,530.20	8,519.37	33,929.00	28,500	28,500	28,000	28,000	28,000	10,000	
240-4650-4376	STUDIES					0	0	0	0	0	0	
240-4650-8101	REIMBURSEMENTS					0	0	0	0	0	0	
240-4650-7236	TRANSFERS	3,125.60										
	<b>TOTAL EDA - OPS</b>	<b>98,511.06</b>	<b>75,661.96</b>	<b>72,203.40</b>	<b>104,100.20</b>	<b>73,200</b>	<b>76,305</b>	<b>76,638</b>	<b>76,638</b>	<b>81,638</b>	<b>88,650</b>	
<b>ECON DEV AUTHORITY - HRA : 241</b>		<b>2021 ACTUAL</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>	<b>2026 BUDGET</b>	
241-4187-3000	ROFESSIONAL SERVICES (GENERAL)				5,950.00							
241-4187-3100	PROFESSIONAL SERVICES				2,562.50							
241-4700-7236	CAPITAL - TRANSPORTATION	TRANSFER	TRANSFER	TRANSFER	TRANSFER	92,000	92,000	120,000	120,000	120,000	120,000	\$650,638,624 * .0185% = \$120,365
	<b>TOTAL EDA - HRA</b>				<b>8,512.50</b>	<b>92,000.00</b>	<b>92,000.00</b>	<b>120,000.00</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	