

# PUBLIC HEARING NOTICE - 2025 PROPOSED BUDGET - CITY OF COLUMBUS

as required by Section 65.90 (3)

The City of Columbus detailed proposed budget is available for public inspection at Columbus City Hall, 105 N. Dickason Blvd, Monday through Friday 8:00AM to 4:30PM  
The **PUBLIC HEARING** on the proposed 2024 budget will be held in the Council Chambers at **Columbus City Hall located at 105 N. Dickason Blvd, on OCTOBER 29, 2024 at 6:30 p.m.**

All interested citizens are encouraged to attend.

	2024	2024	2025	Amount of	% of
	ADOPTED	ESTIMATED	PROPOSED	Change:	Change:
GENERAL FUND - REVENUES	BUDGET	YEAR-END	BUDGET		
Taxes (other than property tax)	\$ 481,105	\$ 435,536	\$ 480,855	\$ (250)	-0.1%
Intergovernmental Revenues	1,254,261	1,243,027	1,327,362	73,101	5.8%
Licenses and Permits	97,300	89,514	96,500	(800)	-0.8%
Fines & Forfeitures	17,500	8,500	8,500	(9,000)	-51.4%
Public Charges for Services	95,347	183,766	123,597	28,250	29.6%
Cultural & Recreational	109,340	107,051	133,240	23,900	21.9%
Miscellaneous Revenues	79,101	89,323	80,435	1,334	1.7%
Other Revenue Sources	51,158	913,128	68,008	16,850	32.9%
<b>TOTAL REVENUES:</b>	<b>\$ 2,185,112</b>	<b>\$ 3,069,844</b>	<b>\$ 2,318,497</b>	<b>\$ 133,385</b>	<b>6.1%</b>
GENERAL FUND - EXPENDITURES					
General Government	\$ 1,552,055	\$ 977,091	\$ 1,527,120	\$ (24,935)	-1.61%
Public Safety	\$ 1,927,337	\$ 1,929,650	\$ 2,069,416	\$ 142,080	7.37%
Public Works	\$ 1,053,170	\$ 999,650	\$ 1,067,410	\$ 14,240	1.35%
Culture and Recreation	\$ 561,284	\$ 561,806	\$ 609,788	\$ 48,504	8.64%
Conservation and Development	\$ 35,000	\$ 49,908	\$ 49,000	\$ 14,000	40.00%
Transfer to Other Funds	\$ 247,500	\$ 245,230	\$ 44,400	\$ (203,100)	-82.06%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 5,376,346</b>	<b>\$ 4,763,334</b>	<b>\$ 5,367,134</b>	<b>\$ (9,212)</b>	<b>-0.17%</b>
<b>TOTAL BUDGET:</b>	<b>\$ 5,376,346</b>		<b>\$ 5,367,134</b>		
GENERAL FUND TAX LEVY CALCULATION:					
Excess(Deficit) Revenues over Expenditures:	\$ (3,191,234)		\$ (3,048,637)		
Surplus or Carry Over of Funds:	\$ 875,000		\$ 552,500		
<b>NET: Excess(Deficit) Revenues over Expenditures</b>	<b>\$ (2,316,234)</b>		<b>\$ (2,496,137)</b>		
<b>TOTAL TAX LEVY - GENERAL FUND:</b>	<b>\$ (2,316,234)</b>		<b>\$ (2,496,137)</b>	<b>\$ (179,903)</b>	<b>7.77%</b>

PROPERTY TAXES ARE SUMMARIZED AS FOLLOW:					
	FUND:	2023 Tax Bill	2024 Tax Bill	Change:	% of Change:
General Fund	100	\$ 2,316,234	\$ 2,496,137	\$ 179,903	<b>7.8%</b>
Columbus Public Library	210	\$ 295,000	\$ 300,000	\$ 5,000	<b>1.7%</b>
Columbus Aquatic Center	215	\$ 100,250	\$ 124,000	\$ 23,750	<b>23.7%</b>
Hillside Cemetery	235	\$ 56,306	\$ 66,150	\$ 9,844	<b>17.5%</b>
Debt Service	300	\$ 927,279	\$ 1,080,798	\$ 153,519	<b>16.6%</b>
Capital Projects	415	\$ 35,956	\$ -	\$ (35,956)	<b>-100.0%</b>
Storm Sewer	650	\$ 45,572	\$ 85,723	\$ 40,151	<b>88.1%</b>
<b>SUB-TOTAL: GENERAL LEVY</b>		<b>\$ 3,776,597</b>	<b>\$ 4,152,808</b>	<b>\$ 376,211</b>	<b>10.0%</b>
<b>Mill Rate</b>		<b>\$ 7.75</b>	<b>\$ 6.84</b>	<b>\$ (0.91)</b>	<b>-11.7%</b>
Tax Incremental Finance Districts Levies	412/413/414/416	\$ 471,391	\$ 403,374	\$ (68,018)	<b>-14.4%</b>
<b>TOTAL LEVY</b>		<b>\$ 4,247,988</b>	<b>\$ 4,556,182</b>	<b>\$ 308,194</b>	<b>7.3%</b>
<b>Mill Rate with TID's included</b>		<b>\$ 8.05</b>	<b>\$ 7.09</b>	<b>\$ (0.96)</b>	<b>-11.9%</b>

The following is a budget and fund balance projection of indicated funds of the City for 2025:

	General	Community	Columbus		Room
	Fund	Development	Public	Aquatic	Tax
		Authority	Library	Center	Fund
Total Revenues	\$ 2,318,497	\$ 83,700	\$ 175,020	\$ 176,250	\$ 45,150
Total Expenditures	\$ 5,367,134	\$ 83,653	\$ 492,109	\$ 300,104	\$ 45,000
Excess (deficit)	\$ (3,048,637)	\$ 47	\$ (317,090)	\$ (123,854)	\$ 150
Fund Balance - Jan 1	\$ 3,733,494	\$ 86,963	\$ 146,914	\$ (234,173)	\$ 37,005
Fund Balance - Dec 31	\$ 3,180,995	\$ 87,010	\$ 129,824	\$ (234,027)	\$ 37,155
Property Taxes	\$ 2,496,137	\$ 0	\$ 300,000	\$ 124,000	\$ 0
Funds Applied	\$ 552,500	\$ 0	\$ 17,090	\$ 0	\$ 0
	Cable TV	Solid Waste	Hillside	Joint EMS	Special Parks
	Fund	Fund	Cemetery	Fund	Fund
Total Revenues	\$ 55,500	\$ 405,234	\$ 42,350	\$ 218,556	\$ 25,045
Total Expenditures	\$ 44,414	\$ 390,294	\$ 114,505	\$ 218,406	\$ 150,000
Excess (deficit)	\$ 11,086	\$ 14,940	\$ (72,155)	\$ 150	\$ (124,955)
Fund Balance - Jan 1	\$ 273,103	\$ (75,166)	\$ 229,432	\$ (8,130)	\$ 119,856
Fund Balance - Dec 31	\$ 284,190	\$ (60,226)	\$ 223,427	\$ (7,980)	\$ (5,099)
Property Taxes	\$ 0	\$ 0	\$ 66,150	\$ 0	\$ 0
Funds Applied	\$ 0	\$ 0	\$ 6,000	\$ 0	\$ 124,955

				Tax	
				Incremental	Capital
	Tourism	Revolving	Debt	Finance	Projects
	Fund	Fund	Service	Districts	Fund
Total Revenues	\$ 32,950	\$ 950	\$ 321,551	\$ 815,663.05	\$ 821,535
Total Expenditures	\$ 56,854	\$ 0	\$ 1,402,349	\$ 2,234,262	\$ 1,442,779
Excess (deficit)	\$ (23,904)	\$ 950	\$ (1,080,798)	\$ (1,418,599)	\$ (621,244)
Fund Balance - Jan 1	\$ 54,723	\$ 41,258	\$ (22,154)	\$ 1,015,001	\$ 1,134,617
Fund Balance - Dec 31	\$ 30,819	\$ 42,208	\$ (22,154)	\$ (224)	\$ 513,373
Property Taxes	\$ 0	\$ 0	\$ 1,080,798	\$ 403,374	\$ -
Funds Applied	\$ 23,904	\$ 0	\$ 0	\$ 785,000	\$ 623,564

				Historic	
				Landmarks	
	Storm Sewer	Beautification	and	Library	Total
	Fund	Fund	Preservation	Foundation	All Funds
Total Revenues	\$ 40	\$ 15,600	\$ 13,870	\$ 78,043	\$ 5,645,503
Total Expenditures	\$ 85,763	\$ 23,200	\$ 5,120	\$ 6,000	\$ 12,461,947
Excess (deficit)	\$ (85,723)	\$ (7,600)	\$ 8,750	\$ 72,043	\$ (6,816,444)
Fund Balance - Jan 1	\$ (73,768)	\$ 15,243	\$ 171,638	\$ 474,064	\$ 7,119,920
Fund Balance - Dec 31	\$ (73,768)	\$ 7,643	\$ 180,388	\$ 546,106	\$ 4,859,658
Property Taxes	\$ 85,723	\$ 0	\$ 0	\$ 0	\$ 4,556,182
Funds Applied	\$ 0	\$ 7,600	\$ 0	\$ 0	\$ 2,140,613

The City's outstanding General Obligation Debt at 12-31-2024 is estimated to be \$11,413,649

Matt Amundson, City Administrator  
City of Columbus