PUBLIC HEARING NOTICE - 2026 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 2026 budget will be held in the Council Chambers at **Columbus City Hall located at 105 N. Dickason Blvd, on November 4, 2025 at 6:30 p.m.**

All interested citizens are encouraged to attend.

GENERAL FUND - REVENUES	2025 ADOPTED BUDGET	2025 ESTIMATED YEAR-END	2026 PROPOSED BUDGET	Amount of Change:	% of Change:
Taxes (other than property tax)	$ 480,855	$ 481,045	$ 455,800	$ (25,055)	-5.2%
Intergovernmental Revenues	1,327,362	1,331,864	1,380,763	53,401	4.0%
Licenses and Permits	96,500	114,329	109,300	12,800	13.3%
Fines & Forfeitures	8,500	8,500	4,000	(4,500)	-52.9%
Public Charges for Services	123,597	135,260	110,989	(12,608)	-10.2%
Cultural & Recreational	133,240	123,094	4,500	(128,740)	-96.6%
Miscellaneous Revenues	80,435	109,912	87,935	7,500	9.3%
Other Revenue Sources	68,008	38,128	35,750	(32,258)	-47.4%
TOTAL REVENUES:	**$ 2,318,497**	**$ 2,342,132**	**$ 2,189,037**	$ (129,460)	-5.6%
GENERAL FUND - EXPENDITURES					
General Government	$ 1,530,620	$ 976,124	$ 1,715,663	$ 185,042	12.09%
Public Safety	$ 2,069,536	$ 1,835,137	$ 2,276,245	$ 206,709	9.99%
Public Works	$ 1,067,486	$ 1,058,242	$ 1,054,918	$ (12,568)	-1.18%
Culture and Recreation	$ 609,788	$ 565,399	$ 351,506	$ (258,282)	-42.36%
Conservation and Development	$ 49,000	$ 54,000	$ 86,000	$ 37,000	75.51%
Transfer to Other Funds	$ 44,400	$ 43,000	$ 47,624	$ 3,224	7.26%
TOTAL EXPENDITURES:	**$ 5,370,830**	**$ 4,531,903**	**$ 5,531,955**	$ 161,125	3.00%
TOTAL BUDGET:	**$ 5,370,830**		**$ 5,531,955**		
GENERAL FUND TAX LEVY CALCULATION:					
Excess(Deficit) Revenues over Expenditures:	$ (3,052,333)		$ (3,342,917)		
Surplus or Carry Over of Funds:	$ 552,500		$ 500,000		
NET: Excess(Deficit) Revenues over Expenditures	**$ (2,499,833)**		**$ (2,842,917)**		
TOTAL TAX LEVY - GENERAL FUND:	**$ (2,499,833)**		**$ (2,842,917)**	**$ (343,084)**	13.72%

PROPERTY TAXES ARE SUMMARIZED AS FOLLOW:	FUND:	2024 Tax Bill	2025 Tax Bill	Change:	% of Change:
General Fund	100	$ 2,499,833	$ 2,842,917	$ 343,084	**13.7%**
Columbus Public Library	210	$ 300,000	$ 304,093	$ 4,093	**1.4%**
Columbus Aquatic Center	215	$ 125,000	$ 120,159	$ (4,841)	**-3.9%**
Recreation		$ -	$ 134,239	$ 134,239	
Hillside Cemetery	235	$ 82,255	$ 90,766	$ 8,511	**10.3%**
Debt Service	300	$ 1,056,811	$ 1,089,798	$ 32,987	**3.1%**
Capital Projects	415	$ -	$ -	$ -	
Storm Sewer	650	$ 72,761	$ 74,442	$ 1,681	**2.3%**
SUB-TOTAL: GENERAL LEVY		**$ 4,136,660**	**$ 4,656,415**	**$ 519,755**	**12.6%**
Mill Rate		**$ 6.28**	**$ 7.02**	**$ 0.74**	**11.7%**
Tax Incremental Finance Districts Levies	412/413/414/416	$ 364,166	$ 524,576	$ 160,409	**44.0%**
TOTAL LEVY		**$ 4,500,826**	**$ 5,180,991**	**$ 680,165**	**15.1%**
Mill Rate with TID's included		**$ 6.00**	**$ 7.36**	**$ 1.36**	**22.7%**

The City's outstanding General Obligation Debt at 12-31-2025 is estimated to be $10,922,280.

Matt Amundson, City Administrator
City of Columbus

The following is a budget and fund balance projection of indicated funds of the City for 2026:

	General Fund	Community Development Authority	Columbus Public Library	Aquatic Center	Room Tax Fund
Total Revenues	$ 2,189,037	$ 97,567	$ 180,645	$ 183,650	$ 47,293
Total Expenditures	$ 5,531,955	$ 97,418	$ 508,738	$ 303,809	$ 47,143
Excess (deficit)	$ (3,342,917)	$ 150	$ (328,093)	$ (120,159)	$ 150
Fund Balance - Jan 1	$ 3,420,813	$ 80,019	$ 147,801	$ (253,282)	$ 37,038
Fund Balance - Dec 31	$ 2,920,813	$ 80,169	$ 123,801	$ (253,282)	$ 37,188
Property Taxes	$ 2,842,917	$ 0	$ 304,093	$ 120,159	$ 0
Funds Applied	$ 500,000	$ 0	$ 24,000	$ 0	$ 0

	Cable TV Fund	Solid Waste Fund	Hillside Cemetery	Joint EMS Fund	Special Parks Fund
Total Revenues	$ 54,392	$ 414,938	$ 29,050	$ 292,023	$ 25,045
Total Expenditures	$ 40,350	$ 398,700	$ 119,816	$ 291,873	$ 150,000
Excess (deficit)	$ 14,042	$ 16,238	$ (90,766)	$ 150	$ (124,955)
Fund Balance - Jan 1	$ 272,705	$ (61,060)	$ 275,725	$ (12,341)	$ 119,856
Fund Balance - Dec 31	$ 286,747	$ (44,822)	$ 275,725	$ (12,191)	$ (5,099)
Property Taxes	$ 0	$ 0	$ 90,766	$ 0	$ 0
Funds Applied	$ 0	$ 0	$ -	$ 0	$ -

	Tourism Fund	Revolving Loan Fund	Debt Service Fund	Tax Incremental Finance Districts	Capital Projects Fund
Total Revenues	$ 34,075	$ 950	$ 189,539	$ 137,256.15	$ 5,026,782
Total Expenditures	$ 54,075	$ 0	$ 1,279,337	$ 798,577	$ 5,110,098
Excess (deficit)	$ (20,000)	$ 950	$ (1,089,798)	$ (661,320)	$ (83,316)
Fund Balance - Jan 1	$ 49,911	$ 41,252	$ 105,530	$ (234,232)	$ 1,326,451
Fund Balance - Dec 31	$ 29,911	$ 42,202	$ 105,530	$ (355,553)	$ 1,243,135
Property Taxes	$ 0	$ 0	$ 1,089,798	$ 539,999	$ -
Funds Applied	$ 20,000	$ 0	$ 0	$ -	$ 813,694

	Storm Sewer Fund	Beautification Fund	Historic Landmarks and Preservation	Library Foundation	Total All Funds
Total Revenues	$ 245,195	$ (0)	$ 1,500	$ -	$ 9,148,937
Total Expenditures	$ 319,637	$ -	$ 1,500	$ -	$ 15,053,026
Excess (deficit)	$ (74,442)	$ (0)	$ -	$ -	$ (5,904,088)
Fund Balance - Jan 1	$ 72,356	$ 15,120	$ 162,888	$ 402,021	$ 5,968,570
Fund Balance - Dec 31	$ 72,356	$ 15,120	$ 162,888	$ 402,021	$ 5,126,657
Property Taxes	$ 74,442	$ 0	$ 0	$ 0	$ 5,062,176
Funds Applied	$ 0	$ -	$ 0	$ 0	$ 1,357,694