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	111,796	95,300	(1,200)	-1.2%
Fines & Forfeitures	8,500	8,500	4,000	(4,500)	-52.9%
Public Charges for Services	123,597	135,260	131,725	8,127	6.6%
Cultural & Recreational	133,240	119,440	132,994	(246)	-0.2%
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**	**$ 2,335,946**	**$ 2,324,267**	$ 5,770	0.2%
GENERAL FUND - EXPENDITURES					
General Government	$ 1,530,620	$ 1,024,652	$ 1,582,246	$ 51,626	3.37%
Public Safety	$ 2,069,536	$ 1,882,559	$ 2,284,819	$ 215,284	10.40%
Public Works	$ 1,067,486	$ 991,147	$ 1,076,534	$ 9,048	0.85%
Culture and Recreation	$ 609,788	$ 566,297	$ 627,604	$ 17,816	2.92%
Conservation and Development	$ 49,000	$ 54,000	$ 92,000	$ 43,000	87.76%
Transfer to Other Funds	$ 44,400	$ 43,000	$ 47,624	$ 3,224	7.26%
TOTAL EXPENDITURES:	**$ 5,370,830**	**$ 4,561,655**	**$ 5,710,828**	$ 339,998	6.33%
TOTAL BUDGET:	**$ 5,370,830**		**$ 5,710,828**		
GENERAL FUND TAX LEVY CALCULATION:					
Excess(Deficit) Revenues over Expenditures:	$ (3,052,333)		$ (3,386,561)		
Surplus or Carry Over of Funds:	$ 552,500		$ 566,161		
NET: Excess(Deficit) Revenues over Expenditures	$ (2,499,833)		$ (2,820,400)		
TOTAL TAX LEVY - GENERAL FUND:	**$ (2,499,833)**		**$ (2,820,400)**	**$ (320,567)**	12.82%

PROPERTY TAXES ARE SUMMARIZED AS FOLLOW:	**FUND:**	**2024 Tax Bill**	**2025 Tax Bill**	**Change:**	**% of Change:**
General Fund	100	$ 2,499,833	$ 2,820,400	$ 320,567	**12.8%**
Columbus Public Library	210	$ 300,000	$ 305,727	$ 5,727	**1.9%**
Columbus Aquatic Center	215	$ 125,000	$ 128,978	$ 3,978	**3.2%**
Hillside Cemetery	235	$ 82,255	$ 87,000	$ 4,745	**5.8%**
Debt Service	300	$ 1,056,811	$ 1,089,798	$ 32,987	**3.1%**
Capital Projects	415	$ -	$ -	$ -	**#DIV/0!**
Storm Sewer	650	$ 72,761	$ 73,010	$ 250	**0.3%**
SUB-TOTAL: GENERAL LEVY		**$ 4,136,660**	**$ 4,504,913**	**$ 368,253**	**8.9%**
Mill Rate		**$ 6.28**	**$ 6.79**	**$ 0.51**	**8.1%**
Tax Incremental Finance Districts Levies	412/413/414/416	$ 364,166	$ 501,383	$ 137,216	**37.7%**
TOTAL LEVY		**$ 4,500,826**	**$ 5,006,295**	**$ 505,469**	**11.2%**
Mill Rate with TID's included		**$ 6.00**	**$ 7.12**	**$ 1.12**	**18.7%**

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	$ 2,324,267	$ 97,567	$ 180,645	$ 180,650	$ 47,293
Total Expenditures	$ 5,710,828	$ 97,567	$ 510,372	$ 309,628	$ 47,143
Excess (deficit)	$ (3,386,561)	$ 0	$ (329,727)	$ (128,978)	$ 150
Fund Balance - Jan 1	$ 3,384,875	$ 79,832	$ 147,801	$ (255,672)	$ 37,038
Fund Balance - Dec 31	$ 2,818,714	$ 79,832	$ 123,801	$ (255,672)	$ 37,188
Property Taxes	$ 2,820,400	$ 0	$ 305,727	$ 128,978	$ 0
Funds Applied	$ 566,161	$ 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	$ 47,905	$ 398,753	$ 116,050	$ 291,873	$ 150,000
Excess (deficit)	$ 6,487	$ 16,185	$ (87,000)	$ 150	$ (124,955)
Fund Balance - Jan 1	$ 272,705	$ (61,085)	$ 227,914	$ (12,341)	$ 119,856
Fund Balance - Dec 31	$ 279,192	$ (44,899)	$ 227,914	$ (12,191)	$ (5,099)
Property Taxes	$ 0	$ 0	$ 87,000	$ 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	$ 136,640.17	$ 5,026,782
Total Expenditures	$ 54,075	$ 0	$ 1,279,337	$ 798,898	$ 5,088,297
Excess (deficit)	$ (20,000)	$ 950	$ (1,089,798)	$ (662,258)	$ (61,515)
Fund Balance - Jan 1	$ 58,311	$ 41,242	$ 105,530	$ (234,412)	$ 1,326,451
Fund Balance - Dec 31	$ 38,311	$ 42,192	$ 105,530	$ (380,070)	$ 1,264,936
Property Taxes	$ 0	$ 0	$ 1,089,798	$ 516,600	$ -
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	$ -	$ 9,280,551
Total Expenditures	$ 318,205	$ -	$ 1,500	$ -	$ 15,220,430
Excess (deficit)	$ (73,010)	$ (0)	$ -	$ -	$ (5,939,879)
Fund Balance - Jan 1	$ 72,356	$ 15,120	$ 162,888	$ 402,021	$ 5,890,430
Fund Balance - Dec 31	$ 72,356	$ 15,120	$ 162,888	$ 402,021	$ 4,972,063
Property Taxes	$ 73,010	$ 0	$ 0	$ 0	$ 5,021,512
Funds Applied	$ 0	$ -	$ 0	$ 0	$ 1,423,856