



Special Committee of the Whole (amended) Agenda

Tuesday, October 01, 2024 at 6:30 PM

Columbus City Hall – 105 N. Dickason Boulevard

Roll Call

Notice of Open Meeting

Approval of Agenda

Public Comment

New Business

- [1.](#) Discussion of 2025 Budget Ad Date for publishing
2. Discussion on advance of \$500,000 in 2024 Bond Proceeds to Columbus Utilities

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.

This agenda was amended at 1:30pm on September 30, 2024 to include "Discussion on advance of \$500,000 in 2024 Bond Proceeds to Columbus Utilities" and the inclusion of an updated draft of the budget ad.

PUBLIC HEARING NOTICE - 2025 PROPOSED BUDGET - CITY OF COLUMBUS

as required by Section 65.90 (3)

Item #1.

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 ADOPTED BUDGET	2024 ESTIMATED YEAR-END	2025 PROPOSED BUDGET	Amount of Change:	% of Change:
GENERAL FUND - REVENUES					
Taxes (other than property tax)	\$ 481,105	\$ 435,536	\$ 435,130	\$ (45,975)	-9.6%
Intergovernmental Revenues	1,254,261	1,243,027	1,327,362	73,101	5.8%
Licenses and Permits	97,300	89,514	93,500	(3,800)	-3.9%
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	106,551	122,240	12,900	11.8%
Miscellaneous Revenues	79,101	89,323	80,435	1,334	1.7%
Other Revenue Sources	51,158	38,128	68,008	16,850	32.9%
TOTAL REVENUES:	\$ 2,185,112	\$ 2,194,344	\$ 2,258,772	\$ 73,660	3.4%
GENERAL FUND - EXPENDITURES					
General Government	\$ 1,552,055	\$ 977,091	\$ 1,621,261	\$ 69,205	4.46%
Public Safety	\$ 1,927,337	\$ 1,918,441	\$ 2,099,491	\$ 172,155	8.93%
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	\$ 54,400	\$ (193,100)	-78.02%
TOTAL EXPENDITURES:	\$ 5,376,346	\$ 4,752,125	\$ 5,501,350	\$ 125,004	2.33%
TOTAL BUDGET:	\$ 5,376,346		\$ 5,501,350		
GENERAL FUND TAX LEVY CALCULATION:					
Excess(Deficit) Revenues over Expenditures:	\$ (3,191,234)		\$ (3,242,578)		
Surplus or Carry Over of Funds:	\$ 875,000		\$ 552,500		
NET: Excess(Deficit) Revenues over Expenditures	\$ (2,316,234)		\$ (2,690,078)		
TOTAL TAX LEVY - GENERAL FUND:	\$ (2,316,234)		\$ (2,690,078)	\$ (373,844)	16.14%

PROPERTY TAXES ARE SUMMARIZED AS FOLLOW:	FUND:	2023 Tax Bill	2024 Tax Bill	Change:	% of Change:
General Fund	100	\$ 2,316,234	\$ 2,690,078	\$ 373,844	16.1%
Columbus Public Library	210	\$ 295,000	\$ 300,000	\$ 5,000	1.7%
Columbus Aquatic Center	215	\$ 100,250	\$ 124,000	\$ 23,750	23.7%
Hillside Cemetery	235	\$ 56,306	\$ 66,150	\$ 9,844	17.5%
Debt Service	300	\$ 927,279	\$ 1,181,698	\$ 254,419	27.4%
Capital Projects	415	\$ 35,956	\$ -	\$ (35,956)	-100.0%
Storm Sewer	650	\$ 45,572	\$ 85,723	\$ 40,151	88.1%
SUB-TOTAL: GENERAL LEVY		\$ 3,776,597	\$ 4,447,649	\$ 671,052	17.8%
Mill Rate		\$ 7.75	\$ 7.29	\$ (0.46)	-6.0%
Tax Incremental Finance Districts Levies	412/413/414/416	\$ 471,391	\$ 414,026	\$ (57,365)	-12.2%
TOTAL LEVY		\$ 4,247,988	\$ 4,861,676	\$ 613,687	14.4%
Mill Rate with TID's included		\$ 8.05	\$ 7.55	\$ (0.50)	-6.2%

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

	General Fund	Community Development Authority	Columbus Public Library	Aquatic Center	Room Tax Fund
Total Revenues	\$ 2,258,772	\$ 93,700	\$ 175,020	\$ 176,250	\$ 45,150
Total Expenditures	\$ 5,501,350	\$ 93,653	\$ 492,109	\$ 300,104	\$ 45,000
Excess (deficit)	\$ (3,242,578)	\$ 47	\$ (317,090)	\$ (123,854)	\$ 150
Fund Balance - Jan 1	\$ 2,869,204	\$ 86,963	\$ 146,914	\$ (234,173)	\$ 37,005
Fund Balance - Dec 31	\$ 2,316,704	\$ 87,010	\$ 129,824	\$ (234,027)	\$ 37,155
Property Taxes	\$ 2,690,078	\$ 0	\$ 300,000	\$ 124,000	\$ 0
Funds Applied	\$ 552,500	\$ 0	\$ 17,090	\$ 0	\$ 0
	Cable TV Fund	Solid Waste Fund	Hillside Cemetery	Joint EMS Fund	Special Parks 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

	Tourism Fund	Revolving Loan Fund	Debt Service Fund	Tax Incremental Finance Districts	Capital Projects Fund
Total Revenues	\$ 32,950	\$ 950	\$ 321,551	\$ 815,663.05	\$ 821,535
Total Expenditures	\$ 56,854	\$ 0	\$ 1,503,249	\$ 2,234,262	\$ 1,442,779
Excess (deficit)	\$ (23,904)	\$ 950	\$ (1,181,698)	\$ (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)	\$ 10,428	\$ 513,373
Property Taxes	\$ 0	\$ 0	\$ 1,181,698	\$ 414,026	\$ -
Funds Applied	\$ 23,904	\$ 0	\$ 0	\$ 785,000	\$ 623,564

	Storm Sewer Fund	Beautification Fund	Historic Landmarks and Preservation	Library Foundation	Total All Funds
Total Revenues	\$ 40	\$ 15,600	\$ 13,870	\$ 78,043	\$ 5,595,778
Total Expenditures	\$ 85,763	\$ 23,200	\$ 5,120	\$ 6,000	\$ 12,707,063
Excess (deficit)	\$ (85,723)	\$ (7,600)	\$ 8,750	\$ 72,043	\$ (7,111,285)
Fund Balance - Jan 1	\$ (73,768)	\$ 15,243	\$ 171,638	\$ 474,064	\$ 6,255,629
Fund Balance - Dec 31	\$ (73,768)	\$ 7,643	\$ 180,388	\$ 546,106	\$ 4,006,019
Property Taxes	\$ 85,723	\$ 0	\$ 0	\$ 0	\$ 4,861,676
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

PUBLIC HEARING NOTICE - 2025 PROPOSED BUDGET - CITY OF COLUMBUS

as required by Section 65.90 (3)

Item #1.

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All interested citizens are encouraged to attend.

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GENERAL FUND - REVENUES					
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%
TOTAL REVENUES:	\$ 2,185,112	\$ 3,069,844	\$ 2,318,497	\$ 133,385	6.1%
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%
TOTAL EXPENDITURES:	\$ 5,376,346	\$ 4,763,334	\$ 5,367,134	\$ (9,212)	-0.17%
TOTAL BUDGET:	\$ 5,376,346		\$ 5,367,134		
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		
NET: Excess(Deficit) Revenues over Expenditures	\$ (2,316,234)		\$ (2,496,137)		
TOTAL TAX LEVY - GENERAL FUND:	\$ (2,316,234)		\$ (2,496,137)	\$ (179,903)	7.77%

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

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

	General Fund	Community Development Authority	Columbus Public Library	Aquatic Center	Room Tax 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 Fund	Solid Waste Fund	Hillside Cemetery	Joint EMS Fund	Special Parks Fund
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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

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