



Special Common Council Meeting Agenda

Tuesday, October 14, 2025 at 6:35 PM

Columbus City Hall – 105 N. Dickason Boulevard

Roll Call

Pledge of Allegiance

Notice of Open Meeting

Approval of Agenda

Public Comment

New Business

1. Consider and take action on Res. 11-25: A Resolution to Approve an Amendment to 2025 General Fund Budget for Expenditure Restraint Program to Adjust Base Budget by \$235,000 in the City of Columbus, Wisconsin.
2. Consider and take possible action on 2026 Budget Ad Date for publishing (CoW 10/14/25).

Report of City Officers – City Administrator, Mayor

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.



Agenda Item Report

Meeting Type: Committee of the Whole/Council

Meeting Date: October 14, 2025

Item Title: 2025 Budget Amendment Resolution

Submitted By: Matt Amundson, City Administrator

Detailed Description of Subject Matter:

Russ Van Gompel of McMahon is advising the City as a mentor to Finance Director, Kendra Riddle and assisting us with the 2026 budget process. Following the discussions and challenges presented with our budget following the October 7th meeting, Russ reviewed the City's 2025 Expenditure Restraint Worksheet and note the we only used .7% of an allowable 4.7%.

His recommendation is to do a 2025 budget amendment increasing the amount in our contingency fund by \$235,000. This builds our 2025 "base" for expenditure restraint and allows us flexibility to qualify in 2026.

List all Supporting Documentation Attached:

Draft Resolution to Amend the 2025 Budget

Action Requested of Council:

Consider and take action on 2025 budget amendment.

RESOLUTION NO. 11-25

**A RESOLUTION TO APPROVE AN AMENDMENT TO 2025 GENERAL FUND
BUDGET FOR EXPENDITURE RESTRAINT PROGRAM TO ADJUST BASE BUDGET
BY \$235,000 IN THE CITY OF COLUMBUS, WISCONSIN**

WHEREAS, the Common Council appropriates the necessary funds for the operation of the government of the City of Columbus, Wisconsin; and

WHEREAS, the Common Council has adopted the 2025 General Fund Budget, which is on file in the Office of the City Clerk and available for public inspection; and

WHEREAS, it is necessary to amend the 2025 General Fund Budget to provide for the percentage increase of expenditures subject to the Expenditure Restraint Program in order to position the City in the most favorable position for the 2026 Expenditure Restraint Program.

NOW, THEREFORE, BE IT RESOLVED, by the Common Council of the City of Columbus, Wisconsin that the 2025 General Fund Budget, on file in the City Clerk's Office, is hereby amended with an increase in the Contingency Account, 100-511230-348, by \$235,000.

Dated this ____ day of October, 2025.

CITY OF COLUMBUS

Joe Hammer, Mayor

ATTEST:

Susan L. Caine, City Clerk

PUBLIC HEARING NOTICE - 2026 PROPOSED BUDGET - CITY OF COLUMBUS

as required by Section 65.90 (3)

Item #2.

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.

	2025 ADOPTED BUDGET	2025 ESTIMATED YEAR-END	2026 PROPOSED BUDGET	Amount of Change:	% of Change:
GENERAL FUND - REVENUES					
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	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	141,694	8,454	6.3%
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	\$ 2,339,599	\$ 2,326,231	\$ 7,734	0.3%

GENERAL FUND - EXPENDITURES					
General Government	\$ 1,765,620	\$ 976,124	\$ 1,723,366	\$ (42,254)	-2.39%
Public Safety	\$ 2,069,536	\$ 1,835,137	\$ 2,271,518	\$ 201,983	9.76%
Public Works	\$ 1,067,486	\$ 1,058,242	\$ 1,054,918	\$ (12,568)	-1.18%
Culture and Recreation	\$ 609,788	\$ 565,399	\$ 590,439	\$ (19,349)	-3.17%
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:	\$ 5,605,830	\$ 4,531,903	\$ 5,773,865	\$ 168,035	3.00%

TOTAL BUDGET: \$ 5,605,830 \$ 5,773,865

GENERAL FUND TAX LEVY CALCULATION:

Excess(Deficit) Revenues over Expenditures:	\$ (3,287,333)	\$ (3,447,634)
Surplus or Carry Over of Funds:	\$ 552,500	\$ 500,000
NET: Excess(Deficit) Revenues over Expenditures	\$ (2,734,833)	\$ (2,947,634)

TOTAL TAX LEVY - GENERAL FUND: \$ (2,734,833) \$ (2,947,634) \$ (212,801) 7.78%

PROPERTY TAXES ARE SUMMARIZED AS FOLLOW:	FUND:	2024 Tax Bill	2025 Tax Bill	Change:	% of Change:
General Fund	100	\$ 2,499,833	\$ 2,947,634	\$ 447,801	17.9%
Columbus Public Library	210	\$ 300,000	\$ 304,093	\$ 4,093	1.4%
Columbus Aquatic Center	215	\$ 125,000	\$ 120,159	\$ (4,841)	-3.9%
Hillside Cemetery	235	\$ 82,255	\$ 90,800	\$ 8,545	10.4%
Debt Service	300	\$ 1,056,811	\$ 1,089,798	\$ 32,987	3.1%
Capital Projects	415	\$ -	\$ -	\$ -	#DIV/0!
Storm Sewer	650	\$ 72,761	\$ 74,442	\$ 1,681	2.3%
SUB-TOTAL: GENERAL LEVY		\$ 4,136,660	\$ 4,626,927	\$ 490,267	11.9%
Mill Rate		\$ 6.28	\$ 6.97	\$ 0.69	11.0%
Tax Incremental Finance Districts Levies	412/413/414/416	\$ 364,166	\$ 523,210	\$ 159,043	43.7%
TOTAL LEVY		\$ 4,500,826	\$ 5,150,137	\$ 649,310	14.4%
Mill Rate with TID's included		\$ 6.00	\$ 7.32	\$ 1.31	21.9%

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	\$ 2,326,231	\$ 97,567	\$ 180,645	\$ 183,650	\$ 47,293
Total Expenditures	\$ 5,773,865	\$ 97,418	\$ 508,738	\$ 303,809	\$ 47,143
Excess (deficit)	\$ (3,447,634)	\$ 150	\$ (328,093)	\$ (120,159)	\$ 150
Fund Balance - Jan 1	\$ 3,418,280	\$ 79,978	\$ 147,801	\$ (253,282)	\$ 37,038
Fund Balance - Dec 31	\$ 2,918,280	\$ 80,128	\$ 123,801	\$ (253,282)	\$ 37,188
Property Taxes	\$ 2,947,634	\$ 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	\$ (61,085)	\$ 227,914	\$ (12,341)	\$ 119,856
Fund Balance - Dec 31	\$ 286,747	\$ (44,847)	\$ 227,948	\$ (12,191)	\$ (5,099)
Property Taxes	\$ 0	\$ 0	\$ 90,800	\$ 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	\$ 137,184.20	\$ 5,026,782
Total Expenditures	\$ 54,075	\$ 0	\$ 1,279,337	\$ 798,577	\$ 5,088,297
Excess (deficit)	\$ (20,000)	\$ 950	\$ (1,089,798)	\$ (661,392)	\$ (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	\$ (357,212)	\$ 1,264,936
Property Taxes	\$ 0	\$ 0	\$ 1,089,798	\$ 538,593	\$ -
Funds Applied	\$ 20,000	\$ 0	\$ 0	\$ -	\$ 813,694

	Storm Sewer Fund	Historic Landmarks Beautification Fund	and Library Foundation Preservation	Total All Funds
Total Revenues	\$ 245,195	\$ (0)	\$ 1,500	\$ 9,286,059
Total Expenditures	\$ 319,637	\$ -	\$ 1,500	\$ 15,273,135
Excess (deficit)	\$ (74,442)	\$ (0)	\$ -	\$ (5,987,076)
Fund Balance - Jan 1	\$ 72,356	\$ 15,120	\$ 162,888	\$ 5,926,370
Fund Balance - Dec 31	\$ 72,356	\$ 15,120	\$ 162,888	\$ 5,104,814
Property Taxes	\$ 74,442	\$ 0	\$ 0	\$ 5,165,520
Funds Applied	\$ 0	\$ -	\$ 0	\$ 1,357,694