

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)

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.

				nterested citiz	zens are en	couraged to attend.									
	2025	2025	2026	_											
	ADOPTED	ESTIMATED	PROPOSED	Amount of	% of										
GENERAL FUND - REVENUES	BUDGET	YEAR-END	BUDGET	Change:	Change:	The following is a budget and fund balance projection of indicated funds of the City for 2026:									
Taxes (other than property tax)	\$ 480,855		\$ 455,800	\$ (25,055)						ommunity	(Columbus			Room
Intergovernmental Revenues	1,327,362	1,331,864	1,380,763	53,401	4.0%			General		evelopment		Public	Aquatic		Тах
Licenses and Permits	96,500	111,796	109,300	12,800	13.3%			Fund		Authority		Library	Center		Fund
Fines & Forfeitures	8,500	8,500	4,000	(4,500)		Total Revenues		2,326,231		97,567		180,645			47,293
Public Charges for Services	123,597	135,260	110,989	(12,608)	-10.2%	Total Expenditures	\$	5,773,865	\$	97,418	\$	508,738	\$ 303,80	9 \$	47,143
Cultural & Recreational	133,240	123,094	141,694	8,454	6.3%	Excess (deficit)		(3,447,634)		150	•	(328,093)		, .	150
Miscellaneous Revenues	80,435	109,912	87,935	7,500	9.3%	Fund Balance - Jan 1	\$	3,418,280	\$	79,978	\$	147,801	\$ (253,28	2) \$	37,038
Other Revenue Sources	68,008	38,128	35,750	(32,258)	-	Fund Balance - Dec 31	\$	2,918,280	\$	80,128	\$	123,801	\$ (253,28	2) \$	37,188
TOTAL REVENUES:	\$ 2,318,497	\$ 2,339,599	\$ 2,326,231	\$ 7,734	0.3%	Property Taxes	\$	2,947,634	\$	0	\$	304,093	\$ 120,15	9 \$	0
GENERAL FUND - EXPENDITURES					-	Funds Applied	\$	500,000	\$	0	\$	24,000	\$ () \$	0
General Government	\$ 1,765,620	\$ 976,124	\$ 1,723,366	\$ (42,254)	-2.39%		(Cable TV	Sc	olid Waste		Hillside	Joint EMS	S	pecial Parks
Public Safety	\$ 2,069,536	\$ 1,835,137	\$ 2,271,518	\$ 201,983	9.76%			Fund		Fund	(Cemetery	Fund		Fund
Public Works	\$ 1,067,486	\$ 1,058,242	\$ 1,054,918	\$ (12,568)	-1.18%	Total Revenues	\$	54,392	\$	414,938	\$	29,050	\$ 292,02	3 \$	25,045
Culture and Recreation	\$ 609,788	\$ 565,399	\$ 590,439	\$ (19,349)	-3.17%	Total Expenditures	\$	40,350	\$	398,700	\$	119,816	\$ 291,87	3 \$	150,000
Conservation and Development	\$ 49,000	\$ 54,000	\$ 86,000	\$ 37,000	75.51%	Excess (deficit)	\$	14,042	\$	16,238	\$	(90,766)	\$ 15) \$	(124,955)
Transfer to Other Funds	\$ 44,400	\$ 43,000	\$ 47,624	\$ 3,224	7.26%	Fund Balance - Jan 1	\$	272,705	\$	(61,085)	\$	227,914	\$ (12,34	1) \$	119,856
TOTAL EXPENDITURES:	\$ 5,605,830	\$ 4,531,903	\$ 5,773,865	\$ 168,035	3.00%	Fund Balance - Dec 31	\$	286,747	\$	(44,847)	\$	227,948	\$ (12,19	1) \$	(5,099)
TOTAL BUDGET:	\$ 5,605,830		\$ 5,773,865		•	Property Taxes	\$	0	\$	0	\$	90,800	\$ () \$	0
GENERAL FUND TAX LEVY CALCULATION:	1					Funds Applied	\$	0	\$	0	\$	-	\$ \$) \$	-
	8														
Excess(Deficit) Revenues over Expenditures:	\$ (3,287,333))	\$ (3,447,634)										Tax		
Excess(Deficit) Revenues over Expenditures: Surplus or Carry Over of Funds:	\$ (3,287,333) \$ 552,500		\$ (3,447,634) \$ 500,000						F	Revolving		Debt	Tax Incremental		Capital
		_		_			,	Tourism	F	Revolving Loan		Debt Service	Incremental		Capital Projects
Surplus or Carry Over of Funds: NET: Excess(Deficit) Revenues over Expenditures	\$ 552,500 \$ (2,734,833)	- -	\$ 500,000 \$ (2,947,634)	- -	7.78%		,	Tourism Fund	F	Loan		Service	Incremental Finance		Projects
Surplus or Carry Over of Funds: NET: Excess(Deficit) Revenues over Expenditures TOTAL TAX LEVY - GENERAL FUND:	\$ 552,500 \$ (2,734,833)		\$ 500,000 \$ (2,947,634) \$ (2,947,634)	- -		Total Revenues		Fund		Loan Fund	\$	Service Fund	Incremental Finance Districts	n Ś	Projects Fund
Surplus or Carry Over of Funds: NET: Excess(Deficit) Revenues over Expenditures TOTAL TAX LEVY - GENERAL FUND: PROPERTY TAXES ARE SUMMARIZED	\$ 552,500 \$ (2,734,833) \$ (2,734,833)	2024	\$ 500,000 \$ (2,947,634) \$ (2,947,634) 2025	\$ (212,801)	% of	Total Revenues	\$	Fund 34,075	\$	Loan Fund 950		Service Fund 189,539	Incremental Finance Districts \$ 137,184.2		Projects Fund 5,026,782
Surplus or Carry Over of Funds: NET: Excess(Deficit) Revenues over Expenditures TOTAL TAX LEVY - GENERAL FUND: PROPERTY TAXES ARE SUMMARIZED AS FOLLOW:	\$ 552,500 \$ (2,734,833) \$ (2,734,833) FUND:	2024 Tax Bill	\$ 500,000 \$ (2,947,634) \$ (2,947,634) 2025 Tax Bill	\$ (212,801) Change:	% of Change:	Total Expenditures	\$ \$	Fund 34,075 54,075	\$	Loan Fund 950 0	\$	Service Fund 189,539 1,279,337	Incremental Finance Districts \$ 137,184.2 \$ 798,57	7 \$	Projects Fund 5,026,782 5,088,297
Surplus or Carry Over of Funds: NET: Excess(Deficit) Revenues over Expenditures TOTAL TAX LEVY - GENERAL FUND: PROPERTY TAXES ARE SUMMARIZED AS FOLLOW: General Fund	\$ 552,500 \$ (2,734,833) \$ (2,734,833) FUND: 100	2024 Tax Bill \$ 2,499,833	\$ 500,000 \$ (2,947,634) \$ (2,947,634) 2025 Tax Bill \$ 2,947,634	\$ (212,801) Change: \$ 447,801	% of Change: 17.9%	Total Expenditures Excess (deficit)	\$ \$ \$	Fund 34,075 54,075 (20,000)	\$ \$ \$	Loan Fund 950 0 950	\$ \$	Service Fund 189,539 1,279,337 (1,089,798)	Incremental Finance Districts \$ 137,184.2 \$ 798,57 \$ (661,39	7 \$ 2) \$	Projects Fund 5,026,782 5,088,297 (61,515)
Surplus or Carry Over of Funds: NET: Excess(Deficit) Revenues over Expenditures TOTAL TAX LEVY - GENERAL FUND: PROPERTY TAXES ARE SUMMARIZED AS FOLLOW: General Fund Columbus Public Library	\$ 552,500 \$ (2,734,833) \$ (2,734,833) FUND: 100 210	2024 Tax Bill \$ 2,499,833 \$ 300,000	\$ 500,000 \$ (2,947,634) \$ (2,947,634) 2025 Tax Bill \$ 2,947,634 \$ 304,093	\$ (212,801) Change: \$ 447,801 \$ 4,093	% of Change: 17.9% 1.4%	Total Expenditures Excess (deficit) Fund Balance - Jan 1	\$ \$ \$ \$	Fund 34,075 54,075 (20,000) 58,311	\$ \$ \$ \$	Loan Fund 950 0 950 41,242	\$ \$ \$	Fund 189,539 1,279,337 (1,089,798) 105,530	Incremental Finance Districts \$ 137,184.2 \$ 798,57 \$ (661,39 \$ (234,41	7 \$ 2) \$ 2) \$	Frojects Fund 5,026,782 5,088,297 (61,515) 1,326,451
Surplus or Carry Over of Funds: NET: Excess(Deficit) Revenues over Expenditures TOTAL TAX LEVY - GENERAL FUND: PROPERTY TAXES ARE SUMMARIZED AS FOLLOW: General Fund Columbus Public Library Columbus Aquatic Center	\$ 552,500 \$ (2,734,833) \$ (2,734,833) FUND: 100 210 215	2024 Tax Bill \$ 2,499,833 \$ 300,000 \$ 125,000	\$ 500,000 \$ (2,947,634) \$ (2,947,634) 2025 Tax Bill \$ 2,947,634 \$ 304,093 \$ 120,159	\$ (212,801) Change: \$ 447,801 \$ 4,093 \$ (4,841)	% of Change: 17.9% 1.4% -3.9%	Total Expenditures Excess (deficit) Fund Balance - Jan 1 Fund Balance - Dec 31	\$ \$ \$ \$	Fund 34,075 54,075 (20,000) 58,311 38,311	\$ \$ \$ \$	Fund 950 0 950 41,242 42,192	\$ \$ \$ \$	Fund 189,539 1,279,337 (1,089,798) 105,530 105,530	Incremental Finance Districts \$ 137,184.2 \$ 798,57 \$ (661,39) \$ (234,41) \$ (357,21)	7 \$ 2) \$ 2) \$ 2) \$	Projects Fund 5,026,782 5,088,297 (61,515)
Surplus or Carry Over of Funds: NET: Excess(Deficit) Revenues over Expenditures TOTAL TAX LEVY - GENERAL FUND: PROPERTY TAXES ARE SUMMARIZED AS FOLLOW: General Fund Columbus Public Library Columbus Aquatic Center Hillside Cemetery	\$ 552,500 \$ (2,734,833) \$ (2,734,833) FUND: 100 210 215 235	2024 Tax Bill \$ 2,499,833 \$ 300,000 \$ 125,000 \$ 82,255	\$ 500,000 \$ (2,947,634) \$ (2,947,634) 2025 Tax Bill \$ 2,947,634 \$ 304,093 \$ 120,159 \$ 90,800	\$ (212,801) Change: \$ 447,801 \$ 4,093 \$ (4,841) \$ 8,545	% of Change: 17.9% 1.4% -3.9% 10.4%	Total Expenditures Excess (deficit) Fund Balance - Jan 1 Fund Balance - Dec 31 Property Taxes	\$ \$ \$ \$ \$	Fund 34,075 54,075 (20,000) 58,311 38,311 0	\$ \$ \$ \$ \$	Fund 950 0 950 41,242 42,192 0	\$ \$ \$ \$	Fund 189,539 1,279,337 (1,089,798) 105,530 105,530 1,089,798	Incremental Finance Districts \$ 137,184.2 \$ 798,57 \$ (661,39 \$ (234,41 \$ (357,21 \$ 538,59	7 \$ 2) \$ 2) \$ 2) \$ 3 \$	Projects Fund 5,026,782 5,088,297 (61,515) 1,326,451 1,264,936
Surplus or Carry Over of Funds: NET: Excess(Deficit) Revenues over Expenditures TOTAL TAX LEVY - GENERAL FUND: PROPERTY TAXES ARE SUMMARIZED AS FOLLOW: General Fund Columbus Public Library Columbus Aquatic Center Hillside Cemetery Debt Service	\$ 552,500 \$ (2,734,833) \$ (2,734,833) FUND: 100 210 215 235 300	2024 Tax Bill \$ 2,499,833 \$ 300,000 \$ 125,000 \$ 82,255 \$ 1,056,811	\$ 500,000 \$ (2,947,634) \$ (2,947,634) 2025 Tax Bill \$ 2,947,634 \$ 304,093 \$ 120,159 \$ 90,800	\$ (212,801) Change: \$ 447,801 \$ 4,093 \$ (4,841) \$ 8,545	% of Change: 17.9% 1.4% -3.9% 10.4% 3.1%	Total Expenditures Excess (deficit) Fund Balance - Jan 1 Fund Balance - Dec 31	\$ \$ \$ \$	Fund 34,075 54,075 (20,000) 58,311 38,311	\$ \$ \$ \$ \$	Fund 950 0 950 41,242 42,192 0	\$ \$ \$ \$	Fund 189,539 1,279,337 (1,089,798) 105,530 105,530 1,089,798 0	Incremental Finance Districts \$ 137,184.2 \$ 798,57 \$ (661,39 \$ (234,41 \$ (357,21 \$ 538,59	7 \$ 2) \$ 2) \$ 2) \$	Frojects Fund 5,026,782 5,088,297 (61,515) 1,326,451
Surplus or Carry Over of Funds: NET: Excess(Deficit) Revenues over Expenditures TOTAL TAX LEVY - GENERAL FUND: PROPERTY TAXES ARE SUMMARIZED AS FOLLOW: General Fund Columbus Public Library Columbus Aquatic Center Hillside Cemetery Debt Service Capital Projects	\$ 552,500 \$ (2,734,833) \$ (2,734,833) FUND: 100 210 215 235 300 415	2024 Tax Bill \$ 2,499,833 \$ 300,000 \$ 125,000 \$ 82,255 \$ 1,056,811 \$ -	\$ 500,000 \$ (2,947,634) \$ (2,947,634) 2025 Tax Bill \$ 2,947,634 \$ 304,093 \$ 120,159 \$ 90,800 \$ 1,089,798 \$ -	\$ (212,801) Change: \$ 447,801 \$ 4,093 \$ (4,841) \$ 8,545 \$ 32,987 \$ -	% of Change: 17.9% 1.4% -3.9% 10.4% 3.1% #DIV/0!	Total Expenditures Excess (deficit) Fund Balance - Jan 1 Fund Balance - Dec 31 Property Taxes	\$ \$ \$ \$ \$	Fund 34,075 54,075 (20,000) 58,311 38,311 0	\$ \$ \$ \$ \$	Fund 950 0 950 41,242 42,192 0	\$ \$ \$ \$ \$	Service Fund 189,539 1,279,337 (1,089,798) 105,530 105,530 1,089,798 0 Historic	Incremental Finance Districts \$ 137,184.2 \$ 798,57 \$ (661,39 \$ (234,41 \$ (357,21 \$ 538,59	7 \$ 2) \$ 2) \$ 2) \$ 3 \$	Projects Fund 5,026,782 5,088,297 (61,515) 1,326,451 1,264,936
Surplus or Carry Over of Funds: NET: Excess(Deficit) Revenues over Expenditures TOTAL TAX LEVY - GENERAL FUND: PROPERTY TAXES ARE SUMMARIZED AS FOLLOW: General Fund Columbus Public Library Columbus Aquatic Center Hillside Cemetery Debt Service Capital Projects Storm Sewer	\$ 552,500 \$ (2,734,833) \$ (2,734,833) FUND: 100 210 215 235 300	2024 Tax Bill \$ 2,499,833 \$ 300,000 \$ 125,000 \$ 82,255 \$ 1,056,811 \$ - \$ 72,761	\$ 500,000 \$ (2,947,634) \$ (2,947,634) 2025 Tax Bill \$ 2,947,634 \$ 304,093 \$ 120,159 \$ 90,800 \$ 1,089,798 \$ - \$ 74,442	\$ (212,801) Change: \$ 447,801 \$ 4,093 \$ (4,841) \$ 8,545 \$ 32,987 \$ - \$ 1,681	% of Change: 17.9% 1.4% -3.9% 10.4% 3.1%	Total Expenditures Excess (deficit) Fund Balance - Jan 1 Fund Balance - Dec 31 Property Taxes	\$ \$ \$ \$ \$	Fund 34,075 54,075 (20,000) 58,311 38,311 0 20,000	\$ \$ \$ \$ \$ \$	Fund 950 0 950 41,242 42,192 0 0	\$ \$ \$ \$ \$	Fund 189,539 1,279,337 (1,089,798) 105,530 105,530 1,089,798 0 Historic andmarks	Incremental Finance Districts \$ 137,184.2 \$ 798,57 \$ (661,39 \$ (234,41 \$ (357,21 \$ 538,59 \$ -	7 \$ 2) \$ 2) \$ 2) \$ 3 \$	Projects Fund 5,026,782 5,088,297 (61,515) 1,326,451 1,264,936 - 813,694
Surplus or Carry Over of Funds: NET: Excess(Deficit) Revenues over Expenditures TOTAL TAX LEVY - GENERAL FUND: PROPERTY TAXES ARE SUMMARIZED AS FOLLOW: General Fund Columbus Public Library Columbus Aquatic Center Hillside Cemetery Debt Service Capital Projects Storm Sewer SUB-TOTAL: GENERAL LEVY	\$ 552,500 \$ (2,734,833) \$ (2,734,833) FUND: 100 210 215 235 300 415	2024 Tax Bill \$ 2,499,833 \$ 300,000 \$ 125,000 \$ 82,255 \$ 1,056,811 \$ - \$ 72,761 \$ 4,136,660	\$ 500,000 \$ (2,947,634) \$ (2,947,634) 2025 Tax Bill \$ 2,947,634 \$ 304,093 \$ 120,159 \$ 90,800 \$ 1,089,798 \$ - \$ 74,442 \$ 4,626,927	\$ (212,801) Change: \$ 447,801 \$ 4,093 \$ (4,841) \$ 8,545 \$ 32,987 \$ - \$ 1,681 \$ 490,267	% of Change: 17.9% 1.4% -3.9% 10.4% 3.1% #DIV/0! 2.3% 11.9%	Total Expenditures Excess (deficit) Fund Balance - Jan 1 Fund Balance - Dec 31 Property Taxes	\$ \$ \$ \$ \$	Fund 34,075 54,075 (20,000) 58,311 38,311 0 20,000	\$ \$ \$ \$ \$ \$	Loan Fund 950 0 950 41,242 42,192 0 0	\$ \$ \$ \$ \$ \$	Fund 189,539 1,279,337 (1,089,798) 105,530 105,530 1,089,798 0 Historic andmarks and	Incremental Finance Districts \$ 137,184.2 \$ 798,57 \$ (661,39 \$ (234,41 \$ (357,21 \$ 538,59 \$ -	7 \$ 2) \$ 2) \$ 2) \$ 3 \$	Frojects Fund 5,026,782 5,088,297 (61,515) 1,326,451 1,264,936 - 813,694 Total
Surplus or Carry Over of Funds: NET: Excess(Deficit) Revenues over Expenditures TOTAL TAX LEVY - GENERAL FUND: PROPERTY TAXES ARE SUMMARIZED AS FOLLOW: General Fund Columbus Public Library Columbus Aquatic Center Hillside Cemetery Debt Service Capital Projects Storm Sewer SUB-TOTAL: GENERAL LEVY Mill Rate	\$ 552,500 \$ (2,734,833) \$ (2,734,833) FUND: 100 210 215 235 300 415 650	2024 Tax Bill \$ 2,499,833 \$ 300,000 \$ 125,000 \$ 82,255 \$ 1,056,811 \$ - \$ 72,761 \$ 4,136,660 \$ 6.28	\$ 500,000 \$ (2,947,634) \$ (2,947,634) 2025 Tax Bill \$ 2,947,634 \$ 304,093 \$ 120,159 \$ 90,800 \$ 1,089,798 \$ - \$ 74,442 \$ 4,626,927 \$ 6.97	\$ (212,801) Change: \$ 447,801 \$ 4,093 \$ (4,841) \$ 8,545 \$ 32,987 \$ - \$ 1,681 \$ 490,267 \$ 0.69	% of Change: 17.9% 1.4% -3.9% 10.4% 3.1% #DIV/0! 2.3% 11.9%	Total Expenditures Excess (deficit) Fund Balance - Jan 1 Fund Balance - Dec 31 Property Taxes Funds Applied	\$ \$ \$ \$ \$	Fund 34,075 54,075 (20,000) 58,311 38,311 0 20,000 Dorm Sewer Fund	\$ \$ \$ \$ \$ \$	Loan Fund 950 0 950 41,242 42,192 0 0 autification Fund	\$ \$ \$ \$ \$ Pr	Fund 189,539 1,279,337 (1,089,798) 105,530 105,530 1,089,798 0 Historic andmarks and reservation	Incremental Finance Districts \$ 137,184.2 \$ 798,57 \$ (661,39 \$ (234,41 \$ (357,21 \$ 538,59 \$ - Library Foundation	7 \$ 2) \$ 2) \$ 2) \$ 3 \$ \$	Frojects Fund 5,026,782 5,088,297 (61,515) 1,326,451 1,264,936 - 813,694 Total All Funds
Surplus or Carry Over of Funds: NET: Excess(Deficit) Revenues over Expenditures TOTAL TAX LEVY - GENERAL FUND: PROPERTY TAXES ARE SUMMARIZED AS FOLLOW: General Fund Columbus Public Library Columbus Aquatic Center Hillside Cemetery Debt Service Capital Projects Storm Sewer SUB-TOTAL: GENERAL LEVY Mill Rate Tax Incremental Finance Districts Levies	\$ 552,500 \$ (2,734,833) \$ (2,734,833) FUND: 100 210 215 235 300 415	2024 Tax Bill \$ 2,499,833 \$ 300,000 \$ 125,000 \$ 82,255 \$ 1,056,811 \$ - \$ 72,761 \$ 4,136,660 \$ 6.28 \$ 364,166	\$ 500,000 \$ (2,947,634) \$ (2,947,634) 2025 Tax Bill \$ 2,947,634 \$ 304,093 \$ 120,159 \$ 90,800 \$ 1,089,798 \$ - \$ 74,442 \$ 4,626,927 \$ 6.97 \$ 523,210	\$ (212,801) Change: \$ 447,801 \$ 4,093 \$ (4,841) \$ 8,545 \$ 32,987 \$ - \$ 1,681 \$ 490,267 \$ 0.69 \$ 159,043	% of Change: 17.9% 1.4% -3.9% 10.4% 3.1% #DIV/0! 2.3% 11.9% 43.7%	Total Expenditures Excess (deficit) Fund Balance - Jan 1 Fund Balance - Dec 31 Property Taxes Funds Applied Total Revenues	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Fund 34,075 54,075 (20,000) 58,311 38,311 0 20,000 orm Sewer Fund 245,195	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Loan Fund 950 0 950 41,242 42,192 0 0 autification Fund (0)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Fund 189,539 1,279,337 (1,089,798) 105,530 105,530 1,089,798 0 Historic andmarks and reservation 1,500	Incremental Finance Districts \$ 137,184.2 \$ 798,57 \$ (661,39 \$ (234,41 \$ (357,21 \$ 538,59 \$ - Library Foundation \$ -	7 \$ 2) \$ 2) \$ 2) \$ 3 \$ \$ \$	Frojects Fund 5,026,782 5,088,297 (61,515) 1,326,451 1,264,936 - 813,694 Total All Funds 9,286,059
Surplus or Carry Over of Funds: NET: Excess(Deficit) Revenues over Expenditures TOTAL TAX LEVY - GENERAL FUND: PROPERTY TAXES ARE SUMMARIZED AS FOLLOW: General Fund Columbus Public Library Columbus Aquatic Center Hillside Cemetery Debt Service Capital Projects Storm Sewer SUB-TOTAL: GENERAL LEVY Mill Rate Tax Incremental Finance Districts Levies TOTAL LEVY	\$ 552,500 \$ (2,734,833) \$ (2,734,833) FUND: 100 210 215 235 300 415 650	2024 Tax Bill \$ 2,499,833 \$ 300,000 \$ 125,000 \$ 82,255 \$ 1,056,811 \$ - \$ 72,761 \$ 4,136,660 \$ 6.28 \$ 364,166 \$ 4,500,826	\$ 500,000 \$ (2,947,634) \$ (2,947,634)	\$ (212,801) Change: \$ 447,801 \$ 4,093 \$ (4,841) \$ 8,545 \$ 32,987 \$ - \$ 1,681 \$ 490,267 \$ 0.69 \$ 159,043 \$ 649,310	% of Change: 17.9% 1.4% -3.9% 10.4% 3.1% #DIV/0! 2.3% 11.9% 11.0% 43.7% 14.4%	Total Expenditures Excess (deficit) Fund Balance - Jan 1 Fund Balance - Dec 31 Property Taxes Funds Applied Total Revenues Total Expenditures	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Fund 34,075 54,075 (20,000) 58,311 38,311 0 20,000 orm Sewer Fund 245,195 319,637	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Loan Fund 950 0 950 41,242 42,192 0 0 autification Fund (0)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Fund 189,539 1,279,337 (1,089,798) 105,530 105,530 1,089,798 0 Historic andmarks and esservation 1,500 1,500	Incremental Finance Districts \$ 137,184.2 \$ 798,57 \$ (661,39) \$ (234,41) \$ 538,59 \$ - Library Foundation \$ - \$ -	7 \$ 2) \$ 2) \$ 2) \$ 3 \$ \$ \$ \$ \$	Frojects Fund 5,026,782 5,088,297 (61,515) 1,326,451 1,264,936 - 813,694 Total All Funds 9,286,059 15,273,135
Surplus or Carry Over of Funds: NET: Excess(Deficit) Revenues over Expenditures TOTAL TAX LEVY - GENERAL FUND: PROPERTY TAXES ARE SUMMARIZED AS FOLLOW: General Fund Columbus Public Library Columbus Aquatic Center Hillside Cemetery Debt Service Capital Projects Storm Sewer SUB-TOTAL: GENERAL LEVY Mill Rate Tax Incremental Finance Districts Levies	\$ 552,500 \$ (2,734,833) \$ (2,734,833) FUND: 100 210 215 235 300 415 650	2024 Tax Bill \$ 2,499,833 \$ 300,000 \$ 125,000 \$ 82,255 \$ 1,056,811 \$ - \$ 72,761 \$ 4,136,660 \$ 6.28 \$ 364,166	\$ 500,000 \$ (2,947,634) 2025 Tax Bill \$ 2,947,634 \$ 304,093 \$ 120,159 \$ 90,800 \$ 1,089,798 \$ - \$ 74,442 \$ 4,626,927 \$ 6.97 \$ 523,210 \$ 5,150,137	\$ (212,801) Change: \$ 447,801 \$ 4,093 \$ (4,841) \$ 8,545 \$ 32,987 \$ - \$ 1,681 \$ 490,267 \$ 0.69 \$ 159,043 \$ 649,310	% of Change: 17.9% 1.4% -3.9% 10.4% 3.1% #DIV/0! 2.3% 11.9% 43.7%	Total Expenditures Excess (deficit) Fund Balance - Jan 1 Fund Balance - Dec 31 Property Taxes Funds Applied Total Revenues Total Expenditures Excess (deficit)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Fund 34,075 54,075 (20,000) 58,311 38,311 0 20,000 orm Sewer Fund 245,195 319,637 (74,442)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Loan Fund 950 0 950 41,242 42,192 0 0 0 autification Fund (0) - (0)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Service Fund 189,539 1,279,337 (1,089,798) 105,530 105,530 1,089,798 0 Historic andmarks and reservation 1,500 1,500	Incremental Finance Districts \$ 137,184.2 \$ 798,57 \$ (661,39) \$ (234,41) \$ (357,21) \$ 538,59 \$ - Library Foundation \$ - \$ - \$ -	7 \$ \$ 2) \$ \$ 22) \$ \$ \$ 33 \$ \$ \$ \$ \$ \$ \$	Projects Fund 5,026,782 5,088,297 (61,515) 1,326,451 1,264,936 - 813,694 Total All Funds 9,286,059 15,273,135 (5,987,076)
Surplus or Carry Over of Funds: NET: Excess(Deficit) Revenues over Expenditures TOTAL TAX LEVY - GENERAL FUND: PROPERTY TAXES ARE SUMMARIZED AS FOLLOW: General Fund Columbus Public Library Columbus Aquatic Center Hillside Cemetery Debt Service Capital Projects Storm Sewer SUB-TOTAL: GENERAL LEVY Mill Rate Tax Incremental Finance Districts Levies TOTAL LEVY Mill Rate with TID's included	\$ 552,500 \$ (2,734,833) \$ (2,734,833) FUND: 100 210 215 235 300 415 650	2024 Tax Bill \$ 2,499,833 \$ 300,000 \$ 125,000 \$ 82,255 \$ 1,056,811 \$ - \$ 72,761 \$ 4,136,660 \$ 6.28 \$ 364,166 \$ 4,500,826 \$ 6.00	\$ 500,000 \$ (2,947,634) 2025 Tax Bill \$ 2,947,634 \$ 304,093 \$ 120,159 \$ 90,800 \$ 1,089,798 \$ - \$ 74,442 \$ 4,626,927 \$ 6.97 \$ 523,210 \$ 5,150,137 \$ 7.32	\$ (212,801) Change: \$ 447,801 \$ 4,093 \$ (4,841) \$ 8,545 \$ 32,987 \$ - \$ 1,681 \$ 490,267 \$ 0.69 \$ 159,043 \$ 649,310 \$ 1.31	% of Change: 17.9% 1.4% -3.9% 10.4% 3.1% #DIV/0! 2.3% 11.9% 11.0% 43.7% 14.4%	Total Expenditures Excess (deficit) Fund Balance - Jan 1 Fund Balance - Dec 31 Property Taxes Funds Applied Total Revenues Total Expenditures Excess (deficit) Fund Balance - Jan 1	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Fund 34,075 54,075 (20,000) 58,311 38,311 0 20,000 orm Sewer Fund 245,195 319,637 (74,442) 72,356	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Loan Fund 950 0 950 41,242 42,192 0 0 autification Fund (0) - (0) 15,120	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Service Fund 189,539 1,279,337 (1,089,798) 105,530 1,089,798 0 Historic andmarks and reservation 1,500 1,500 - 162,888	Incremental Finance Districts \$ 137,184.2 \$ 798,57 \$ (661,39 \$ (234,41 \$ (357,21 \$ 538,59 \$ - Library Foundation \$ - \$ - \$ 402,02	7 \$ \$ 22) \$ \$ \$ 22) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Projects Fund 5,026,782 5,088,297 (61,515) 1,326,451 1,264,936 - 813,694 Total All Funds 9,286,059 15,273,135 (5,987,076) 5,926,370
Surplus or Carry Over of Funds: NET: Excess(Deficit) Revenues over Expenditures TOTAL TAX LEVY - GENERAL FUND: PROPERTY TAXES ARE SUMMARIZED AS FOLLOW: General Fund Columbus Public Library Columbus Aquatic Center Hillside Cemetery Debt Service Capital Projects Storm Sewer SUB-TOTAL: GENERAL LEVY Mill Rate Tax Incremental Finance Districts Levies TOTAL LEVY Mill Rate with TID's included The City's outstanding General Obligation Debt	\$ 552,500 \$ (2,734,833) \$ (2,734,833) FUND: 100 210 215 235 300 415 650	2024 Tax Bill \$ 2,499,833 \$ 300,000 \$ 125,000 \$ 82,255 \$ 1,056,811 \$ - \$ 72,761 \$ 4,136,660 \$ 6.28 \$ 364,166 \$ 4,500,826 \$ 6.00	\$ 500,000 \$ (2,947,634) 2025 Tax Bill \$ 2,947,634 \$ 304,093 \$ 120,159 \$ 90,800 \$ 1,089,798 \$ - \$ 74,442 \$ 4,626,927 \$ 6.97 \$ 523,210 \$ 5,150,137 \$ 7.32	\$ (212,801) Change: \$ 447,801 \$ 4,093 \$ (4,841) \$ 8,545 \$ 32,987 \$ - \$ 1,681 \$ 490,267 \$ 0.69 \$ 159,043 \$ 649,310 \$ 1.31	% of Change: 17.9% 1.4% -3.9% 10.4% 3.1% #DIV/0! 2.3% 11.9% 11.0% 43.7% 14.4%	Total Expenditures Excess (deficit) Fund Balance - Jan 1 Fund Balance - Dec 31 Property Taxes Funds Applied Total Revenues Total Expenditures Excess (deficit) Fund Balance - Jan 1 Fund Balance - Dec 31	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Fund 34,075 54,075 (20,000) 58,311 38,311 0 20,000 orm Sewer Fund 245,195 319,637 (74,442) 72,356 72,356	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Loan Fund 950 0 950 41,242 42,192 0 0 0 autification Fund (0) - (0) 15,120 15,120	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Fund 189,539 1,279,337 (1,089,798) 105,530 105,530 1,089,798 0 Historic andmarks and reservation 1,500 1,500 - 162,888 162,888	Incremental Finance Districts \$ 137,184.2 \$ 798,57 \$ (661,39 \$ (234,41 \$ (357,21 \$ 538,59 \$ - Library Foundation \$ - \$ - \$ 402,02 \$ 402,02	7 \$ \$ 2) \$ \$ 2) \$ \$ 2) \$ \$ \$ 3 \$ \$ \$ \$ \$ \$ 1 \$ 1 \$ \$	Frojects Fund 5,026,782 5,088,297 (61,515) 1,326,451 1,264,936 - 813,694 Total All Funds 9,286,059 15,273,135 (5,987,076) 5,926,370 5,104,814
Surplus or Carry Over of Funds: NET: Excess(Deficit) Revenues over Expenditures TOTAL TAX LEVY - GENERAL FUND: PROPERTY TAXES ARE SUMMARIZED AS FOLLOW: General Fund Columbus Public Library Columbus Aquatic Center Hillside Cemetery Debt Service Capital Projects Storm Sewer SUB-TOTAL: GENERAL LEVY Mill Rate Tax Incremental Finance Districts Levies TOTAL LEVY Mill Rate with TID's included	\$ 552,500 \$ (2,734,833) \$ (2,734,833) FUND: 100 210 215 235 300 415 650	2024 Tax Bill \$ 2,499,833 \$ 300,000 \$ 125,000 \$ 82,255 \$ 1,056,811 \$ - \$ 72,761 \$ 4,136,660 \$ 6.28 \$ 364,166 \$ 4,500,826 \$ 6.00	\$ 500,000 \$ (2,947,634) 2025 Tax Bill \$ 2,947,634 \$ 304,093 \$ 120,159 \$ 90,800 \$ 1,089,798 \$ - \$ 74,442 \$ 4,626,927 \$ 6.97 \$ 523,210 \$ 5,150,137 \$ 7.32	\$ (212,801) Change: \$ 447,801 \$ 4,093 \$ (4,841) \$ 8,545 \$ 32,987 \$ - \$ 1,681 \$ 490,267 \$ 0.69 \$ 159,043 \$ 649,310 \$ 1.31	% of Change: 17.9% 1.4% -3.9% 10.4% 3.1% #DIV/0! 2.3% 11.9% 11.0% 43.7% 14.4%	Total Expenditures Excess (deficit) Fund Balance - Jan 1 Fund Balance - Dec 31 Property Taxes Funds Applied Total Revenues Total Expenditures Excess (deficit) Fund Balance - Jan 1	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Fund 34,075 54,075 (20,000) 58,311 38,311 0 20,000 orm Sewer Fund 245,195 319,637 (74,442) 72,356	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Loan Fund 950 0 950 41,242 42,192 0 0 autification Fund (0) - (0) 15,120	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Service Fund 189,539 1,279,337 (1,089,798) 105,530 1,089,798 0 Historic andmarks and reservation 1,500 1,500 - 162,888	Incremental Finance Districts \$ 137,184.2 \$ 798,57 \$ (661,39 \$ (234,41 \$ (357,21 \$ 538,59 \$ - Library Foundation \$ - \$ - \$ 402,02 \$ 402,02 \$	7 \$ \$ 22) \$ \$ \$ 22) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Projects Fund 5,026,782 5,088,297 (61,515) 1,326,451 1,264,936 - 813,694 Total All Funds 9,286,059 15,273,135 (5,987,076) 5,926,370

Item #2.