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City of Fredonia
Regular Council Meeting Minutes
March 23, 2026

Officer: Mayor Logan Bean
Council Members: Dar-yl Renken, Rebecca Bean, Rob Bright, Julie Long, Olivia Cook

Meeting was called to order by Mayor Bean at 6:00pm.

Motion by Bean seconded by Long to add the 26-27 Budget to new business and to approve the agenda. All members voted yes. Motion carried.

Motion by Bean, seconded by Long to approve the minutes. All members voted yes. Motion carried.

Motioned by Cook, seconded by Bean to approve the bills. Renken-no, Bright-no, Cook-yes, Bean-yes, Long-yes. Motion carried.

Motioned by Bean, seconded by Long to adjourn the meeting. All members voted yes. Motion carried.

/s/ Logan Bean, Mayor of City of Fredonia, /s/ Kristen Clark, City Clerk.

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PUBLIC NOTICE

Columbus Community Schools
Special Meeting
First Budget Hearing/
Property Tax Levy
March 25, 2026 5:30 pm

The Board of Directors of Columbus Community School District convened a special board meeting/public hearing at 5:30 p.m. on Wednesday, March 25, 2026, at the Administration Building in Columbus Junction, Iowa.

Present were President Todd Heck, Vice-President Jeannene Clark and directors Dan Heindle, Frank Best and Todd Salazar.

In addition, Business Manager and Board Secretary Neil Mills was present.

Approval of the Agenda: Motion to approve the agenda was presented.

Motion made by Dan Heindle and seconded by Todd Salazar. Unanimously Approved.

Pledge of Allegiance-led by Dan Heindle.

Reading of the Columbus CSD Mission and Vision Statement-read by Frank Best.

Mission: To establish a safe, inclusive, and collaborative learning environment that values diversity and prepares students for life beyond the classroom.

Vision: Students will thrive socially, emotionally, and academically with skills and confidence to pursue their chose paths.

Presentation on proposed tax levy: Board President's statement: This public hearing is required as part of the district's certified budget. The notice provided to each resident shows the maximum total property taxes the district will adopt as the certified budget which will be adopted by April 30th, 2026.

Business Manager Neil Mills presented a review of the proposed tax levy.

Columbus Community School District will be lowering the tax levy rate from \$10.57336 to \$10.39845 per thousand. Property taxes may increase due to increased property valuations. However, the school district has lowered its rate by approximately 17.5 cents per thousand.

Citizen's Comments-There were no public comments at the hearing.

Adjournment-Motion to adjourn the meeting.

Motion made by Frank Best and seconded by Todd Salazar. Unanimously Approved.

The hearing adjourned at 5:36.

/s/ Todd Heck, School Board President, /s/ Neil A. Mills, School Board Secretary

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**NOTICE OF PUBLIC HEARING
Proposed COLUMBUS School Budget Summary
Fiscal Year 2026 - 2027**

Location of Public Hearing: Columbus Community School District- Admin Building Boardroom 1208 Colton Street Columbus Junction, IA 52738		Date of Hearing: 04/13/2026	Time of Hearing: 05:30 PM		
The Board of Directors will conduct a public hearing on the proposed 26/27 school budget at the above noted location and time. At the hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of the revenues and expenditures on file with the district secretary. A copy of the details will be furnished upon request.					
		Budget 2027	Re-est. 2026	Actual 2025	Avg % 25-27
Taxes Levied on Property	1	3,072,312	3,207,192	3,072,372	% 0.0
Utility Replacement Excise Tax	2	58,619	62,546	51,944	% 6.2
Income Surtaxes	3	320,879	335,295	337,396	% -2.5
Tuition/Transportation Received	4	306,000	300,000	297,239	
Earnings on Investments	5	277,236	256,000	339,188	
Nutrition Program Sales	6	96,900	95,000	134,804	
Student Activities and Sales	7	96,900	95,000	118,469	
Other Revenues from Local Sources	8	413,253	410,150	296,847	
Revenue from Intermediary Sources	9	0	0	0	
State Foundation Aid	10	6,955,282	6,873,920	6,697,894	
Instructional Support State Aid	11	24,225	0	0	
Other State Sources	12	1,043,970	1,053,500	1,144,303	
Two Tier Assessment Limitation Replacement	13	46,564	46,564	46,105	
Title I Grants	14	248,166	243,300	194,576	
IDEA and Other Federal Sources	15	424,728	416,400	853,730	
Total Revenues	16	13,385,034	13,394,867	13,584,867	
General Long-Term Debt Proceeds	17	0	0	0	
Transfers In	18	634,924	591,888	549,324	
Proceeds of Fixed Asset Dispositions	19	0	0	0	
Special Items/Upward Adjustments	20	0	0	0	
Total Revenues & Other Sources	21	14,019,958	13,986,755	14,134,191	
Beginning Fund Balance	22	6,538,130	6,946,776	8,655,824	
Total Resources	23	20,558,088	20,933,531	22,790,015	
*Instruction	24	8,387,460	8,262,000	8,778,539	% -2.3
Student Support Services	25	326,838	320,429	258,565	
Instructional Staff Support Services	26	848,598	831,959	737,778	
General Administration	27	380,395	402,936	396,403	
School Administration	28	489,600	450,000	451,012	
Business & Central Administration	29	196,962	203,100	208,181	
Plant Operation and Maintenance	30	1,522,760	1,238,000	1,842,180	
Student Transportation	31	483,540	327,000	578,986	
*Total Support Services (lines 25-31)	31A	4,248,693	3,773,424	4,473,105	% -2.5
*Noninstructional Programs	32	680,340	853,000	626,391	% 4.2
Facilities Acquisition and Construction	33	147,900	145,000	588,604	
Debt Service (Principal, interest, fiscal charges)	34	511,586	509,566	510,819	
AEA Support - Direct to AEA	35	296,773	260,523	316,457	
*Total Other Expenditures (lines 33-35)	35A	956,259	915,089	1,415,880	% -17.8
Total Expenditures	36	14,272,752	13,803,513	15,293,915	
Transfers Out	37	634,924	591,888	549,324	
Other Uses	38	0	0	0	
Total Expenditures, Transfers Out & Other Uses	39	14,907,676	14,395,401	15,843,239	
Ending Fund Balance	40	5,650,412	6,538,130	6,946,776	
Total Requirements	41	20,558,088	20,933,531	22,790,015	
Proposed Property Tax Rate (per \$1,000 taxable valuation)		9.96263			

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**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027**

City of: **COLUMBUS CITY**

The City Council will conduct a public hearing on the proposed Budget at: **CITY HALL Meeting Date: 4/13/2026 Meeting Time: 06:00 PM**
At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor.
City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-budget-appeals>.

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.				
The estimated Total tax levy rate per \$1000 valuation on regular property				7.11673
The estimated tax levy rate per \$1000 valuation on Agricultural property is				3.00375
At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.				
Phone Number (319) 728-2412			City Clerk/Finance Officer's NAME DONNA MINCER	
		Budget FY 2027	Re-estimated FY 2026	Actual FY 2025
Revenues & Other Financing Sources				
Taxes Levied on Property	1	52,818	52,000	52,747
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	52,818	52,000	52,747
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	32,787	31,000	32,445
Licenses & Permits	7	125	125	125
Use of Money and Property	8	8,500	8,400	3,714
Intergovernmental	9	42,500	42,000	42,808
Charges for Fees & Service	10	178,000	173,500	171,519
Special Assessments	11	0	0	0
Miscellaneous	12	2,000	2,000	2,239
Other Financing Sources	13	0	0	0
Transfers In	14	0	0	0
Total Revenues and Other Sources	15	316,730	309,025	305,597
Expenditures & Other Financing Uses				
Public Safety	16	15,800	15,400	15,520
Public Works	17	59,000	55,360	49,772
Health and Social Services	18	0	0	0
Culture and Recreation	19	2,700	2,000	2,250
Community and Economic Development	20	0	0	0
General Government	21	55,800	50,200	48,484
Debt Service	22	0	0	0
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	133,300	122,960	116,026
Business Type / Enterprises	25	171,824	176,985	191,646
Total ALL Expenditures	26	305,124	299,945	307,672
Transfers Out	27	0	0	0
Total ALL Expenditures/Transfers Out	28	305,124	299,945	307,672
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	11,606	9,080	-2,075
Beginning Fund Balance July 1	30	368,566	359,486	361,561
Ending Fund Balance June 30	31	380,172	368,566	359,486

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