State of Kansas
City

CERTIFICATE 2025

To the Clerk of Cherokee, State of Kansas

We, the undersigned, officers of

Columbus

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	3,057,288	958,866	37.559
Debt Service	10-113	8			
Library	12-1220	9	154,693	145,874	5.714
Employee Benefits (15)	12-16, 102	10	600,000	424,403	16.624
Special Liability (10)		10			
Special Highway		11	62,541		
Economic Development (02)		11	100,000		
Refuse Utility (05)		12	363,000		
Water Utility (06)		12	1,138,774		
Sewage Utility (07)		13	562,384		
Pathways Grant (08)		13			
Law Enforcement Trust (09)		14	10,000		
Special Parks (12)		14	2,500		
Tourism & Convention (16)		15	3,000		
Fire Prevention Trust (17)		15	2,000		
Non-Budgeted Funds-A		16			
Totals for City		xxxxx	6,056,170	1,529,143	
Recreation	12-1927	9	67,385	63,911	
Totals Including Recreation		xxxxx	6,123,555	1,593,054	
Budget Hearing Notice		17	25,529,727		County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Total City 59.897

Rec. 2.503

City Revenue Neutral Rate	63.648
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:
300 E. Maple St.
Columbus, KS 66725
Email:

Attest: _____, 2024

County Clerk

Governing Body

CPA Summary

Columbus

2025

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	989,648	85,755	1,029	732	198	221
Debt Service						
Library	140,533	12,177	146	104	28	31
Employee Benefits (15)	496,662	43,036	516	368	99	110
Special Liability (10)						
Recreation	54,520	4,724	57	40	11	12
TOTAL	1,626,843	140,968	1,691	1,204	325	362

County Treas Motor Vehicle Estimate	140,968				
County Treas Recreational Vehicle Estimate		1,691			
County Treas 16/20M Vehicle Estimate			1,204		
County Treas Commercial Vehicle Tax Estimate				325	
County Treas Watercraft Tax Estimate					362

Motor Vehicle Factor	0.08665				
Recreational Vehicle Factor		0.00104			
16/20M Vehicle Factor			0.00074		
Commercial Vehicle Factor				0.00020	
Watercraft Factor					0.00022

Columbus

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Equipment Reserve	100,000	53,200	50,000	KSA 12-1,117
General	Street Imp. Reserve	150,000	50,000	25,000	KSA 68-590
General	Capital Imp. Reserve	100,000	25,000	25,000	KSA 12-1,118
Refuse	General	-	-	10,000	KSA 12-825D
Refuse	Utility Reserve	60,000	25,000	25,000	KSA 12-825D
Water	General	-	-	10,000	KSA 12-825D
Water	Utility Reserve	90,319	25,000	25,000	KSA 12-825D
Sewer	General	-	-	10,000	KSA 12-825D
Sewer	Utility Reserve	105,000	45,000	25,000	KSA 12-825D
	Totals	605,319	223,200	205,000	
	Adjustments				
	Adjusted Totals	605,319	223,200	205,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Columbus

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Sewer Series 2019	12/19/2019	3/1/2034	3.00	1,290,000	1,200,000	3-1 & 9-1	3/1	34,575	95,000	31,725	95,000
HS Street Series 2021	9/1/2021	9/1/2041	0.5-3.0	1,075,000	980,000	3-1 & 9-1	3/1	21,500	50,000	21,275	50,000
Total G.O. Bonds					**2,180,000**			**56,075**	**145,000**	**53,000**	**145,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDOT - TR-0054	4/2/2007	8/1/2027	3.60	484,600	120,897	2-1 & 8-1	8/1	4,352	28,650	3,321	29,682
KDHE - C20 1742 01	11/2/2006	3/1/2030	2.60	700,000	263,338	3-1 & 9-1	3-1 & 9-1	6,603	37,692	5,077	39,219
Total Other					**384,235**			**10,955**	**66,342**	**8,398**	**68,900**
Total Indebtedness					**2,564,235**			**67,030**	**211,342**	**61,398**	**213,900**

State of Kansas
City

Columbus

2025

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2024	Payments Due 2024	Payments Due 2025
Fire Truck	7/25/2019	60	2.48	171,600	33,867	33,867	0
				Totals	**33,867**	**33,867**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2025

Library found in: Columbus
Cherokee

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$137,455	$145,874
Delinquent Tax	$0	$0
Motor Vehicle Tax	$12,345	$12,177
Recreational Vehicle Tax	$0	$146
16/20M Vehicle Tax	$0	$104
TOTAL TAXES	$149,800	$158,301
Difference in Total Taxes:	$8,501	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$27,189,853	$25,560,138
Did Assessed Valuation Decrease?	Yes	
Levy Rate	5.168	5.707
Difference in Levy Rate:	0.539	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	706,300	912,490	278,850
Receipts:			
Ad Valorem Tax	686,343	967,975	xxxxxxxxxxxxxxxxx
Delinquent Tax	25,046	10,000	10,000
Motor Vehicle Tax	91,208	72,660	85,755
Recreational Vehicle Tax	0	0	1,029
16/20M Vehicle Tax	0	0	732
Commercial Vehicle Tax	0	0	198
Watercraft Tax	0	0	221
Gross Earning (Intangible) Tax	0	0	0
Special Assessments	8,184	5,000	5,000
Sales Tax	1,085,545	1,050,000	1,075,000
State Special Alcohol Tax	1,897	2,000	2,000
KLINK Reimbursement Grant	189,189	0	0
Franchise Tax	224,275	200,000	225,000
Licenses, Fees, and Permits	12,442	14,500	15,000
Township Fire Protection Fees	62,194	60,000	60,000
Municipal Court Fines and Fees	36,478	60,000	60,000
State Connecting Links	4,260	8,460	8,460
Swimming Pool Revenue	22,451	22,000	20,000
Sale of Lots	3,375	2,500	3,000
Grave Openings	7,300	5,000	5,000
In Lieu of Taxes (PILOT)	1,332	1,332	1,332
Community Building Rentals	1,540	2,000	2,000
Reimbursements	14,287	20,000	20,000
Operating Transfer from Water Fund	0	0	10,000
Operating Transfer from Sewer Fund	0	0	10,000
Operating Transfer from Refuse Fund	0	0	10,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	174,502	75,000	225,000
Neighborhood Revitalization Rebate			-24,606
Miscellaneous	12,151	15,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,663,999**	**2,593,427**	**1,840,121**
Resources Available:	**3,370,300**	**3,505,917**	**2,118,971**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	3,370,300	3,505,917	2,118,971
Expenditures:			
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	0	0	0
Legislative	45,986	70,000	67,326
Administration	292,581	345,000	311,231
Street	615,491	600,000	650,000
Cemetery	60,258	67,000	71,879
Parks	26,978	66,000	71,167
Swimming Pool	58,171	76,000	78,645
Property	117,124	105,000	93,135
Municipal Court	83,279	102,000	101,866
Police	477,809	562,000	595,413
Fire	255,904	320,000	311,098
Animal Control	37,733	52,000	61,128
Fire Truck Lease Purchase	36,496	33,867	0
Operating Transfer to Capital Improvement	100,000	25,000	0
Operating Transfer to Capital Equipment	100,000	53,200	0
Operating Transfer to Street Improvement	150,000	50,000	0
Cash Reserve (2025 column)	0	700,000	644,400
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,457,810**	**3,227,067**	**3,057,288**
Unencumbered Cash Balance Dec 31	912,490	278,850	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	2,458,000	3,318,567	3,057,288
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,057,288
		Tax Required	938,317
	Delinquent Comp Rate:	2.2%	20,549
		Amount of 2024 Ad Valorem Tax	958,866

CPA Summary

Columbus 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.2%	0
		Amount of 2024 Ad Valorem Tax	**0**

CPA Summary

Columbus 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,769	2,943	2,943
Receipts:			
Ad Valorem Tax	116,126	137,455	xxxxxxxxxxxxxxx
Delinquent Tax	4,547	0	0
Motor Vehicle Tax	27,501	12,345	12,177
Recreational Vehicle Tax		0	146
16/20M Vehicle Tax		0	104
Commercial Vehicle Tax		0	28
Watercraft Tax		0	31
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-3,494
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**148,174**	**149,800**	**8,992**
Resources Available:	**150,943**	**152,743**	**11,935**
Expenditures:			
Appropriation to Library Board	148,000	149,800	154,683
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**148,000**	**149,800**	**154,683**
Unencumbered Cash Balance Dec 31	2,943	2,943	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	148,000	149,800	154,683
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	154,683
		Tax Required	142,748
	Delinquent Comp Rate:	2.2%	3,126
		Amount of -1 Ad Valorem Tax	145,874

Adopted Budget **Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,135	0	0
Receipts:			
Ad Valorem Tax	27,890	53,326	xxxxxxxxxxxxxxx
Delinquent Tax	704		0
Motor Vehicle Tax	5,130	3,291	4,724
Recreational Vehicle Tax		29	57
16/20M Vehicle Tax		23	40
Commercial Vehicle Tax		15	11
Watercraft Tax		9	12
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**33,724**	**56,693**	**4,844**
Resources Available:	**38,860**	**56,693**	**4,844**
Expenditures:			
Ad Valorem Distribution	38,860	56,693	67,385
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**38,860**	**56,693**	**67,385**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	42,605	58,525	67,385
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	67,385
		Tax Required	62,541
	Delinquent Comp Rate:	2.2%	1,370
		Amount of 2024 Ad Valorem Tax	63,911

CPA Summary

Columbus 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits (15)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	33,286	109,127	152,912
Receipts:			
Ad Valorem Tax	397,193	485,785	xxxxxxxxxxxxxxx
Delinquent Tax	14,177	10,000	
Motor Vehicle Tax	86,845	40,000	43,036
Recreational Vehicle Tax			516
16/20M Vehicle Tax			368
Commercial Vehicle Tax			99
Watercraft Tax			110
	0		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-12,349
Miscellaneous	4,711		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**502,927**	**535,785**	**31,780**
Resources Available:	536,212	644,912	184,692
Expenditures:			
Employee Benefits	427,085	492,000	500,000
Cash Reserve (2025 column)			100,000
Miscellaneous			0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**427,085**	**492,000**	**600,000**
Unencumbered Cash Balance Dec 31	109,127	152,912	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	535,000	600,000	600,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	600,000
		Tax Required	415,308
	Delinquent Comp Rate:	2.2%	9,095
		Amount of 2024 Ad Valorem Tax	424,403

Adopted Budget **Special Liability (10)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	10,000	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.2%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

Columbus 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	16,259	81,631	101,740
Receipts:			
State of Kansas Gas Tax	77,913	82,650	82,580
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**77,913**	**82,650**	**82,580**
Resources Available:	**94,172**	**164,281**	**184,320**
Expenditures:			
Loan Payment	12,541	12,541	12,541
Capital Outlay	0	50,000	50,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**12,541**	**62,541**	**62,541**
Unencumbered Cash Balance Dec 31	81,631	101,740	121,779
2023/2024/2025 Budget Authority Amoun	87,541	62,541	62,541

Adopted Budget **Economic Development (02)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	351,441	333,649	318,649
Receipts:			
Economic Development Revenue	2,750	50,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,750**	**50,000**	**5,000**
Resources Available:	**354,191**	**383,649**	**323,649**
Expenditures:			
Economic Development Expenses	20,542	65,000	100,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**20,542**	**65,000**	**100,000**
Unencumbered Cash Balance Dec 31	333,649	318,649	223,649
2023/2024/2025 Budget Authority Amoun	25,000	65,000	100,000

CPA Summary

Columbus 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse Utility (05)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	402,660	403,853	417,053
Receipts:			
User Fees	352,685	360,000	375,000
Service Charges	4,753	5,000	5,000
Reimbursements	0	0	0
Interest on Idle Funds			
Miscellaneous	148	200	200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**357,586**	**365,200**	**380,200**
Resources Available:	**760,247**	**769,053**	**797,253**
Expenditures:			
Garbage Treatment	295,393	300,000	325,000
GF Transfer & Reserve Outlay	60,000	50,000	35,000
Cash Reserve (2025 column)			
Miscellaneous	1,000	2,000	3,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**356,393**	**352,000**	**363,000**
Unencumbered Cash Balance Dec 31	403,853	417,053	434,253
2023/2024/2025 Budget Authority Amount	400,000	400,000	363,000

Adopted Budget **Water Utility (06)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	524,837	552,703	619,703
Receipts:			
User Fees	1,074,668	1,100,000	1,125,000
Service Charges	14,630	15,000	15,000
Other Charges and Fees	20,183	20,000	20,000
Sales Tax	1,851	2,000	2,000
Reimbursements	0	0	0
Miscellaneous	1,722	2,000	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,113,055**	**1,139,000**	**1,164,000**
Resources Available:	**1,637,891**	**1,691,703**	**1,783,703**
Expenditures:			
Personnel	188,582	200,000	210,000
Contractual	78,807	80,000	81,000
Commodities	661,880	675,000	700,000
Sales & Water Protection Fees	16,682	17,000	18,000
Debt Service	48,919	75,000	94,774
GF Transfer & Reserve Outlay	90,319	25,000	35,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,085,188**	**1,072,000**	**1,138,774**
Unencumbered Cash Balance Dec 31	552,703	619,703	644,929
2023/2024/2025 Budget Authority Amount	1,120,000	1,200,000	1,138,774

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewage Utility (07)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	396,453	399,466	446,853
Receipts:			
User Fees	526,752	550,000	575,000
Service Charges	7,508	7,500	7,500
Reimbursements	0	0	0
Interest on Idle Funds			
Miscellaneous	400	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**534,659**	**558,000**	**583,000**
Resources Available:	**931,112**	**957,466**	**1,029,853**
Expenditures:			
Personnel	108,776	118,000	125,000
Contractuals	67,916	70,000	72,000
Commodities & Capital Outlay	39,951	50,000	50,000
Debt Service	210,003	222,613	255,384
GF Transfer & Reserve Outlay	105,000	50,000	60,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**531,646**	**510,613**	**562,384**
Unencumbered Cash Balance Dec 31	399,466	446,853	467,469
2023/2024/2025 Budget Authority Amoun	600,000	600,000	562,384

Adopted Budget **Pathways Grant (08)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	43,789	28,952	1
Receipts:			
Grant Proceeds	57,572	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**57,572**	**0**	**0**
Resources Available:	**101,361**	**28,952**	**1**
Expenditures:			
Pathways Grant Expenses	72,410	28,951	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**72,410**	**28,951**	**0**
Unencumbered Cash Balance Dec 31	28,952	1	1
2023/2024/2025 Budget Authority Amoun	75,000	53,789	0

CPA Summary

Columbus 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Law Enforcement Trust (09)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	27,174	22,245	22,245
Receipts:			
VIN Inspection Fees	7,871	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,871**	**10,000**	**10,000**
Resources Available:	**35,045**	**32,245**	**32,245**
Expenditures:			
Capital Outlay	12,800	10,000	10,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**12,800**	**10,000**	**10,000**
Unencumbered Cash Balance Dec 31	22,245	22,245	22,245
2023/2024/2025 Budget Authority Amoun	15,000	10,000	10,000

Adopted Budget **Special Parks (12)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	32,054	33,951	33,951
Receipts:			
State Special Alcohol Tax	1,897	2,500	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,897**	**2,500**	**2,500**
Resources Available:	**33,951**	**36,451**	**36,451**
Expenditures:			
Park Projects	0	2,500	2,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**2,500**	**2,500**
Unencumbered Cash Balance Dec 31	33,951	33,951	33,951
2023/2024/2025 Budget Authority Amoun	10,000	4,054	2,500

CPA Summary

Columbus 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Tourism & Convention (16)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	20,788	17,003	18,003
Receipts:			
Transient Guest Tax	465	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**465**	**1,000**	**1,000**
Resources Available:	**21,253**	**18,003**	**19,003**
Expenditures:			
Fund Expenses	4,250	0	3,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,250**	**0**	**3,000**
Unencumbered Cash Balance Dec 31	17,003	18,003	16,003
2023/2024/2025 Budget Authority Amoun	5,000	2,500	3,000

Adopted Budget **Fire Prevention Trust (17)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	10,357	8,572	8,572
Receipts:			
Fund Revenues	150	2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**150**	**2,000**	**2,000**
Resources Available:	**10,507**	**10,572**	**10,572**
Expenditures:			
Fund Expenses	1,935	2,000	2,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,935**	**2,000**	**2,000**
Unencumbered Cash Balance Dec 31	8,572	8,572	8,572
2023/2024/2025 Budget Authority Amoun	5,000	3,000	2,000

CPA Summary

Columbus

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name: Capital Reserve		(2) Fund Name: Equipment Reserve		(3) Fund Name: Utility Reserve		(4) Fund Name: Street Imp. Reserve		(5) Fund Name: Gifts & Grants		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	315,846	Cash Balance Jan 1	271,130	Cash Balance Jan 1	229,104	Cash Balance Jan 1	68,262	Cash Balance Jan 1	465,763	1,350,105
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Miscellaneous	140	Miscellaneous	42,396	Refuse Utility	60,000	Miscellaneous	13,650	Grant Reimbursement	3,960	
General Fund Xfer	100,000	General Fund Xfer	100,000	Water Utility	90,319	General Fund Xfer	150,000			
				Sewer Utility	105,000					
				Miscellaneous	4,150					
Total Receipts	100,140	Total Receipts	142,396	Total Receipts	259,469	Total Receipts	163,650	Total Receipts	3,960	669,615
Resources Available:	415,986	Resources Available:	413,526	Resources Available:	488,573	Resources Available:	231,912	Resources Available:	469,723	2,019,720
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Admin	0	Admin	0	Refuse Utility	0	Capital Outlay	32,928	Capital Projects	56,524	
Cemetery	5,000	Parks	7,099	Water Utility	2,020					
Parks	3,027	Property	208	Sewer Utility	0					
Pool	39,375	Police	60,972							
Property	21,460	Animal Control	0							
Police	11,261	Fire	32,603							
Animal Control	0									
Total Expenditures	80,124	Total Expenditures	100,882	Total Expenditures	2,020	Total Expenditures	32,928	Total Expenditures	56,524	272,478
Cash Balance Dec 31	335,862	Cash Balance Dec 31	312,645	Cash Balance Dec 31	486,553	Cash Balance Dec 31	198,983	Cash Balance Dec 31	413,199	**1,747,243** **
										1,747,243 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF BUDGET HEARING

2025

The governing body of
Columbus
will meet on Monday, August 5, 2024 at 5:30 P.M. at City Hall - 300 E. Maple St. Columbus, KS 66725 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall - 300 E. Maple St. Columbus, KS 66725 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,457,810	35.944	3,227,067	36.398	3,057,288	958,866	37.514
Debt Service							
Library	148,000	6.351	149,800	5.168	154,683	145,874	5.707
Employee Benefits (15)	427,085	18.878	492,000	18.266	600,000	424,403	16.604
Special Liability (10)							
Special Highway	12,541		62,541		62,541		
Economic Development (02	20,542		65,000		100,000		
Refuse Utility (05)	356,393		352,000		363,000		
Water Utility (06)	1,085,188		1,072,000		1,138,774		
Sewage Utility (07)	531,646		510,613		562,384		
Pathways Grant (08)	72,410		28,951				
Law Enforcement Trust (09)	12,800		10,000		10,000		
Special Parks (12)			2,500		2,500		
Tourism & Convention (16)	4,250				3,000		
Fire Prevention Trust (17)	1,935		2,000		2,000		
Non-Budgeted Funds-A	272,478						
Totals for City	5,403,078	61.173	5,974,472	59.832	6,056,170	1,529,143	59.825
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*63.648*
Recreation	38,860		56,693	2.005	67,385	63,911	2.500
Totals Includes Recreation	5,441,938	61.173	6,031,165	61.837	6,123,555	1,593,054	62.325
Less: Transfers	605,319		223,200		205,000		
Net Expenditure	4,836,619		5,807,965		5,918,555		
Total Tax Levied	5,213,115		1,626,843		xxxxxxxxxxxxxxxxx		
Assessed Valuation	22,626,980		27,189,853		25,560,138		

Outstanding Indebtedness, January 1,

	2022	2023	2024
G.O. Bonds	2,943,218	2,315,000	2,180,000
Revenue Bonds	0	0	0
Other	493,327	448,620	384,235
Lease Purchase Principal	104,273	70,363	33,867
Total	3,540,818	2,833,983	2,598,102

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Jacob Letner
City Official Title: City Administrator

State of Kansas
City

Columbus 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	989,648	38.718	24,606
Debt Service			0
Library	140,533	5.498	3,494
Employee Benefits (1	496,662	19.431	12,349
Special Liability (10)	0		0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
Recreation			0
TOTAL	1,626,843	63.648	40,449

2024 July 1 Valuation: 25,560,138

Valuation Factor: 25,560.138

Neighborhood Revitalization Subj to Rebate: 635,517

Neighborhood Revitalization factor: 635.517

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

COLUMBUS CITY

Municipality

1. Estimated Assessed Valuation Information as of July 1, 2024

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	21,967,784	0	130,611
Personal Property	1,226,733	0	0
Oil and Gas	0	0	0
State Assessed Utilities	2,365,621	0	0
Severed Minerals	0	0	0
Total	**25,560,138**	**0**	**130,611**
New Improvements	190,130	0	
Remodel	0	0	

2. All Personal Property excluding Watercraft 1,226,733

3. Actual Tax Rates Levied for the 2024 Budget

Fund		Rate
COLUMBUS	BOND & INTEREST	0.000000
COLUMBUS	EMPLOYEE	18.266000
COLUMBUS	GENERAL	36.398000
COLUMBUS	INDUSTRIAL	0.000000
COLUMBUS	SPECIAL LIA	0.000000
COLUMBUS LIBRARY		5.168000
		59.832000
Revenue Neutral Rate:		**63.648000**

4. Final Assessed Valuation from November 1, 2023 Abstract 27,189,853

5. All Personal Property excluding Watercraft for 2023 1,176,314

6. Gross Earning (Intangible) Tax Estimate 0.00

7. Neighborhood Revitalization District Valuation Subject to Rebates 635,517

8. 2023 Column (2022 Tax) Delq % for COLUMBUS GENERAL Fund 2.19 %

9. 2023 Column (2022 Tax) Delq % for Special Assessments 0.00 %

Tax Increment Financing - TIF/RHID:

TIF/RHID Base Assessed Valuation 0

TIF/RHID Current Assessed Valuation 0

TIF/RHID is not subtracted from Real Estate Value.

If you have any Recreation Commissions funds listed on this page, please send a copy of this page to the Recreation Commission.

06/24/2024
Date

Provided by
Cherokee County
Name of County