**CERTIFICATE** 2024

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 2024; and
(3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

Received
9-6-23

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| Allocation of MVT, RVT, 16/20M Vehicle Tax | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| Computation to Determine State Library Grant | | 6 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 7 | 3,318,567 | 989,648 | 36.398 |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | 149,800 | 140,533 | 5.168 |
| Employee Benefits (15) | 12-16, 102 | | 600,000 | 496,662 | 18.2606 |
| Special Liability (10) | | | | | |
| Special Highway | | | 62,541 | | |
| Economic Development (02) | | | 65,000 | | |
| Refuse Utility (05) | | | 400,000 | | |
| Water Utility (06) | | | 1,200,000 | | |
| Sewage Utility (07) | | | 600,000 | | |
| Pathways Grant (08) | | | 53,789 | | |
| Law Enforcement Trust (09) | | | 10,000 | | |
| Special Parks (12) | | | 4,054 | | |
| Tourism & Convention (16) | | | 2,500 | | |
| Fire Prevention Trust (17) | | | 3,000 | | |
| Non-Budgeted Funds-A | | | | | |
| **Totals for City** | | xxxxx | 4,605,462 | 1,626,843 | |
| Recreation | 12-1927 | | 58,525 | 54,520 | 2.005 |
| **Totals Including Recreation** | | xxxxx | 4,663,987 | 1,681,363 | 61,837 |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | Nov 1. 2023 Total Assessed Valuation |

27,189,853

City Revenue Neutral Rate 49.524

Assisted by:

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

Attest: 9-6- 2023
Michael Leisland Deputy
County Clerk

Governing Body

**CPA Summary**

Columbus 2024

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

| Budgeted Fund for 2023 | Ad Valorem Levy Tax Year 2022 | Allocation for Year 2024 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 741,355 | 72,660 | 639 | 501 | 324 | 203 |
| Debt Service | | | | | | |
| Library | 137,724 | 13,498 | 119 | 93 | 60 | 38 |
| Employee Benefits (15) | 471,058 | 46,168 | 407 | 319 | 205 | 129 |
| Special Liability (10) | | | | | | |
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| Recreation | 33,579 | 3,291 | 29 | 23 | 15 | 9 |
| TOTAL | 1,350,137 | 132,326 | 1,165 | 913 | 589 | 370 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas Motor Vehicle Estimate | 132,326 | | | | |
| County Treas Recreational Vehicle Estimate | | 1,165 | | | |
| County Treas 16/20M Vehicle Estimate | | | 913 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 589 | |
| County Treas Watercraft Tax Estimate | | | | | 370 |

| | | | | | |
|---|---|---|---|---|---|
| Motor Vehicle Factor | 0.09801 | | | | |
| Recreational Vehicle Factor | | 0.00086 | | | |
| 16/20M Vehicle Factor | | | 0.00068 | | |
| Commercial Vehicle Factor | | | | 0.00044 | |
| Watercraft Factor | | | | | 0.00027 |

Columbus 2024

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2022 | Current Amount for 2023 | Proposed Amount for 2024 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| General Fund | Equipment Reserves | 68,200 | 48,200 | 53,200 | KSA 12-1, 117 |
| General Fund | Street Imp. Reserves | 25,000 | 50,000 | 50,000 | KSA 68-590 |
| General Fund | Capital Imp. Reserves | 15,000 | 15,000 | 25,000 | KSA 12-1, 118 |
| Refuse Utility | General Fund | 20,000 | 20,000 | 20,000 | KSA 12-825d |
| Refuse Utility | Utility Reserves | - | 25,000 | 25,000 | KSA 12-825d |
| Water Utility | General Fund | 20,000 | 20,000 | 20,000 | KSA 12-825d |
| Water Utility | Utility Reserves | - | 15,000 | 25,000 | KSA 12-825d |
| Sewer Utility | General Fund | 20,000 | 20,000 | 20,000 | KSA 12-825d |
| Sewer Utility | Utility Reserves | 48,000 | 45,000 | 45,000 | KSA 12-825d |
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| | | | | | |
| | **Totals** | 216,200 | 258,200 | 283,200 | |
| | **Adjustments** | | | | |
| | **Adjusted Totals** | 216,200 | 258,200 | 283,200 | |

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

**STATEMENT OF INDEBTEDNESS**

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1, 2023 | Date Due | | Amount Due 2023 | | Amount Due 2024 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| Sewer Series 2019 | 12/19/2019 | 3/1/2034 | 3.00 | 1,290,000 | 1,290,000 | 3/1 & 9/1 | 3/1 | 37,350 | 90,000 | 34,575 | 95,000 |
| Series 2021 | 9/1/2021 | 9/1/2041 | 0.5-3.0 | 1,075,000 | 1,025,000 | 3/1 & 9/1 | 3/1 | 21,815 | 45,000 | 21,500 | 50,000 |
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| **Total G.O. Bonds** | | | | | **2,315,000** | | | **59,165** | **135,000** | **56,075** | **145,000** |
| Revenue Bonds: | | | | | | | | | | | |
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| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| KDOT #TR-0054 | 4/2/2007 | 8/1/2027 | 3.60 | 484,600 | 148,551 | 2/1 & 8/1 | 8/1 | 5,348 | 27,655 | 4,352 | 28,650 |
| KDHE #C20 1742 01 | 11/2/2006 | 3/1/2030 | 2.60 | 700,000 | 300,069 | 3/1 & 9/1 | 3/1 & 9/1 | 7,565 | 36,731 | 6,603 | 37,692 |
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| **Total Other** | | | | | **448,620** | | | **12,913** | **64,386** | **10,955** | **66,342** |
| **Total Indebtedness** | | | | | **2,763,620** | | | **72,078** | **199,386** | **67,030** | **211,342** |

State of Kansas
City

Columbus 2024

**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 1,2023 | Payments Due 2023 | Payments Due 2024 |
|---|---|---|---|---|---|---|---|
| Fire Truck | 7/25/2019 | 60 | 2.48 | 171,600 | 70,363 | 36,496 | 33,867 |
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| | | | | **Totals** | **70,363** | **36,496** | **33,867** |

***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: 2024**

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 2023 | Proposed Year 2024 |
|---|---|---|
| Ad Valorem Tax | $130,838 | $140,533 |
| Delinquent Tax | $0 | $0 |
| Motor Vehicle Tax | $17,381 | $13,498 |
| Recreational Vehicle Tax | $153 | $119 |
| 16/20M Vehicle Tax | $82 | $93 |
| LAVTR | $0 | $0 |
| | $0 | $0 |
| TOTAL TAXES | $148,454 | $154,243 |
| Difference in Total Taxes: | $5,789 | |
| Qualify for grant: Qualify | | |

Second test:

| | | |
|---|---|---|
| Assessed Valuation | $22,626,980 | $27,263,722 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | 6.087 | 5.155 |
| Difference in Levy Rate: | (0.932) | |
| Qualify for grant: Not 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 from the State Library.

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>**General** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 586,326 | 706,300 | 758,108 |
| Receipts: | | | |
| Ad Valorem Tax | 640,941 | 704,287 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 20,564 | 0 | 0 |
| Motor Vehicle Tax | 87,080 | 80,000 | 72,660 |
| Recreational Vehicle Tax | 967 | 0 | 639 |
| 16/20M Vehicle Tax | 446 | 0 | 501 |
| Commercial Vehicle Tax | 217 | 0 | 324 |
| Watercraft Tax | 0 | | 203 |
| Gross Earning (Intangible) Tax | 0 | | 0 |
| LAVTR | 0 | | 0 |
| City and County Revenue Sharing | 0 | | 0 |
| State Special Alcohol Tax | 2,033 | 2,000 | 2,000 |
| Compensating Use Tax | 284,588 | 250,000 | 250,000 |
| Sales Tax | 832,073 | 800,000 | 800,000 |
| CCLIP Payment | 4,260 | 8,460 | 8,460 |
| Franchise Tax | 230,376 | 200,000 | 200,000 |
| Licenses, Fees, and Permits | 14,528 | 14,500 | 14,500 |
| Township Fire Protection Fees | 45,932 | 46,000 | 46,000 |
| Municipal Court Fines & Fees | 60,071 | 60,000 | 60,000 |
| Swimming Pool Revenue | 21,883 | 22,000 | 22,500 |
| Sale of Lots | 5,525 | 2,500 | 2,500 |
| Grave Openings | 7,325 | 5,000 | 5,000 |
| PILOTs | 1,332 | 1,332 | 1,332 |
| Community Building Rental Fees | 2,370 | 1,000 | 3,000 |
| Reimbursements | 18,697 | 189,425 | 20,000 |
| Operating Transfers from Utility Funds | 60,000 | 60,000 | 60,000 |
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| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | 36,607 | 50,000 | 50,000 |
| Neighborhood Revitalization Rebate | | | -21,292 |
| Miscellaneous | 16,343 | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **2,394,158** | **2,496,504** | **1,598,328** |
| **Resources Available:** | **2,980,484** | **3,202,804** | **2,356,436** |

**FUND PAGE - GENERAL**

| Adopted Budget<br>General | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| **Resources Available:** | 2,980,484 | 3,202,804 | 2,356,436 |
| 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 |
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| 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 | 62,672 | 70,000 | 70,000 |
| Administration | 302,985 | 310,000 | 345,000 |
| Streets | 625,678 | 650,000 | 600,000 |
| Cemetery | 52,782 | 65,000 | 67,000 |
| Parks | 49,779 | 60,000 | 66,000 |
| Swimming Pool | 57,385 | 80,000 | 76,000 |
| Property | 125,219 | 150,000 | 105,000 |
| Court | 93,517 | 100,000 | 102,000 |
| Police | 467,354 | 505,000 | 562,000 |
| Animal Control | 31,945 | 50,000 | 52,000 |
| Fire | 260,172 | 280,000 | 320,000 |
| Fire Truck Lease Payment | 36,496 | 36,496 | 33,867 |
| Transfer to Capital Improvement Reserves | 15,000 | 15,000 | 25,000 |
| Transfer to Equipment Reserves | 68,200 | 48,200 | 53,200 |
| Transfer to Street Improvement Reserves | 25,000 | 25,000 | 50,000 |
| | | | |
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| Cash Forward (2024 column) | | | 791,500 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **2,274,183** | **2,444,696** | **3,318,567** |
| Unencumbered Cash Balance Dec 31 | 706,300 | 758,108 | xxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount | 2,367,404 | 2,458,000 | 3,318,567 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 3,318,567 |
| | | Tax Required | 962,131 |
| | Delinquent Comp Rate: | 2.9% | 27,517 |
| | | Amount of 2023 Ad Valorem Tax | 989,648 |

**CPA Summary**

Columbus 2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Library** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,769 | 2,769 | 3,322 |
| Receipts: | | | |
| Ad Valorem Tax | 113,257 | 130,838 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 0 | 0 | |
| Motor Vehicle Tax | 20,898 | 17,381 | 13,498 |
| Recreational Vehicle Tax | | 153 | 119 |
| 16/20M Vehicle Tax | | 82 | 93 |
| Commercial Vehicle Tax | | 47 | 60 |
| Watercraft Tax | | 52 | 38 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | -3,956 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **134,155** | **148,553** | **9,852** |
| **Resources Available:** | **136,924** | **151,322** | **13,174** |
| Expenditures: | | | |
| Appropriation to Library Board | 134,155 | 148,000 | 149,800 |
| | | | |
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| | | | |
| Miscellaneous | | | |
| Does miscellanous exceed 10% Total Exp | | | |
| **Total Expenditures** | **134,155** | **148,000** | **149,800** |
| Unencumbered Cash Balance Dec 31 | 2,769 | 3,322 | xxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount | 141,425 | 148,000 | 149,800 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 149,800 |
| | | Tax Required | 136,626 |
| | Delinquent Comp Rate: | 2.9% | 3,907 |
| | | Amount of -1 Ad Valorem Tax | 140,533 |

| Adopted Budget **Recreation** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,493 | 5,136 | 2,154 |
| Receipts: | | | |
| Ad Valorem Tax | 16,666 | 31,900 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | 3,192 | 2,539 | 3,291 |
| Recreational Vehicle Tax | | 22 | 29 |
| 16/20M Vehicle Tax | | 12 | 23 |
| Commercial Vehicle Tax | | 7 | 15 |
| Watercraft Tax | | 8 | 9 |
| Grant Income | 195,500 | 0 | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **215,357** | **34,488** | **3,367** |
| **Resources Available:** | **217,850** | **39,624** | **5,521** |
| Expenditures: | | | |
| Appropriation to Recreation Commission | 212,714 | 37,470 | 58,525 |
| | | | |
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| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **212,714** | **37,470** | **58,525** |
| Unencumbered Cash Balance Dec 31 | 5,136 | 2,154 | xxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount | 215,400 | 37,470 | 58,525 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 58,525 |
| | | Tax Required | 53,004 |
| | Delinquent Comp Rate: | 2.9% | 1,516 |
| | | Amount of 2023 Ad Valorem Tax | 54,520 |

**CPA Summary**

Columbus 2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Employee Benefits (15)** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 72,782 | 33,286 | 83,449 |
| Receipts: | | | |
| Ad Valorem Tax | 336,583 | 447,505 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | 63,161 | 51,664 | 46,168 |
| Recreational Vehicle Tax | | 456 | 407 |
| 16/20M Vehicle Tax | | 243 | 319 |
| Commercial Vehicle Tax | | 139 | 205 |
| Watercraft Tax | | 156 | 129 |
| Reimbursements | 6,248 | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | -13,529 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **405,991** | **500,163** | **33,699** |
| **Resources Available:** | 478,774 | 533,449 | 117,148 |
| Expenditures: | | | |
| Employee Benefits | 445,488 | 450,000 | 600,000 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **445,488** | **450,000** | **600,000** |
| Unencumbered Cash Balance Dec 31 | 33,286 | 83,449 | xxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount | 522,350 | 535,000 | 600,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 600,000 |
| | | Tax Required | 482,852 |
| | Delinquent Comp Rate: | 2.9% | 13,810 |
| | | Amount of 2023 Ad Valorem Tax | 496,662 |

| Adopted Budget **Special Liability (10)** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 46,457 | 46,461 | 46,461 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 4 | | |
| 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** | **4** | **0** | **0** |
| **Resources Available:** | **46,461** | **46,461** | **46,461** |
| Expenditures: | | | |
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| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 46,461 | 46,461 | xxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount | 5,000 | 10,000 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 2.9% | 0 |
| | | Amount of 2023 Ad Valorem Tax | 0 |

**CPA Summary**

Columbus 2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Special Highway** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 16,259 | 43,918 |
| Receipts: | | | |
| State of Kansas Gas Tax | 79,585 | 83,200 | 82,580 |
| County Transfers Gas | 0 | 0 | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **79,585** | **83,200** | **82,580** |
| **Resources Available:** | **79,585** | **99,459** | **126,498** |
| Expenditures: | | | |
| Debt Service | 12,541 | 12,541 | 12,541 |
| Capital Projects | 50,785 | 43,000 | 50,000 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **63,326** | **55,541** | **62,541** |
| Unencumbered Cash Balance Dec 31 | 16,259 | 43,918 | 63,957 |
| 2022/2023/2024 Budget Authority Amoun | 89,598 | 87,541 | 62,541 |

| Adopted Budget **Economic Development (02)** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 328,251 | 351,441 | 341,441 |
| Receipts: | | | |
| Cable Television Payment | 37,662 | 0 | 0 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **37,662** | **0** | **0** |
| **Resources Available:** | **365,913** | **351,441** | **341,441** |
| Expenditures: | | | |
| Grants | 14,472 | 10,000 | 15,000 |
| Comprehensive Plan | | | 50,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **14,472** | **10,000** | **65,000** |
| Unencumbered Cash Balance Dec 31 | 351,441 | 341,441 | 276,441 |
| 2022/2023/2024 Budget Authority Amoun | 22,600 | 25,000 | 65,000 |

**CPA Summary**

Columbus 2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Refuse Utility (05)** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 519,978 | 404,334 | 404,334 |
| Receipts: | | | |
| Operating Revenue | 341,026 | 367,530 | 400,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **341,026** | **367,530** | **400,000** |
| **Resources Available:** | **861,004** | **771,864** | **804,334** |
| Expenditures: | | | |
| Operating Expenses | 456,670 | 367,530 | 400,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **456,670** | **367,530** | **400,000** |
| Unencumbered Cash Balance Dec 31 | 404,334 | 404,334 | 404,334 |
| 2022/2023/2024 Budget Authority Amount | 456,670 | 400,000 | 400,000 |

| Adopted Budget **Water Utility (06)** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 467,812 | 524,837 | 524,837 |
| Receipts: | | | |
| Operating Revenues | 1,093,213 | 1,112,250 | 1,200,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,093,213** | **1,112,250** | **1,200,000** |
| **Resources Available:** | **1,561,025** | **1,637,087** | **1,724,837** |
| Expenditures: | | | |
| Operating Expenses | 1,036,189 | 1,112,250 | 1,200,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,036,189** | **1,112,250** | **1,200,000** |
| Unencumbered Cash Balance Dec 31 | 524,837 | 524,837 | 524,837 |
| 2022/2023/2024 Budget Authority Amount | 1,088,620 | 1,120,000 | 1,200,000 |

**CPA Summary**

Columbus 2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Sewage Utility (07)** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 366,347 | 396,939 | 396,939 |
| Receipts: | | | |
| Operating Revenues | 524,714 | 565,257 | 600,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **524,714** | **565,257** | **600,000** |
| **Resources Available:** | **891,061** | **962,196** | **996,939** |
| Expenditures: | | | |
| Operating Expenses | 494,122 | 565,257 | 600,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **494,122** | **565,257** | **600,000** |
| Unencumbered Cash Balance Dec 31 | 396,939 | 396,939 | 396,939 |
| 2022/2023/2024 Budget Authority Amoun | 494,122 | 600,000 | 600,000 |

| Adopted Budget **Pathways Grant (08)** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 35,386 | 43,789 | 53,789 |
| Receipts: | | | |
| Operating Revenue | 57,933 | 50,000 | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **57,933** | **50,000** | **0** |
| **Resources Available:** | **93,319** | **93,789** | **53,789** |
| Expenditures: | | | |
| Operating Expenses | 49,529 | 40,000 | |
| Transfer Out | | | 53,789 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **49,529** | **40,000** | **53,789** |
| Unencumbered Cash Balance Dec 31 | 43,789 | 53,789 | 0 |
| 2022/2023/2024 Budget Authority Amoun | 60,000 | 65,000 | 53,789 |

**CPA Summary**

Columbus 2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Law Enforcement Trust (09)** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 33,016 | 27,174 | 27,174 |
| Receipts: | | | |
| VIN Inspection Revenues | 9,130 | 10,000 | 10,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **9,130** | **10,000** | **10,000** |
| **Resources Available:** | **42,146** | **37,174** | **37,174** |
| Expenditures: | | | |
| Operating Expenses | 14,972 | 10,000 | 10,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **14,972** | **10,000** | **10,000** |
| Unencumbered Cash Balance Dec 31 | 27,174 | 27,174 | 27,174 |
| 2022/2023/2024 Budget Authority Amoun | 15,000 | 15,000 | 10,000 |

| Adopted Budget **Special Parks (12)** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 32,821 | 32,054 | 32,054 |
| Receipts: | | | |
| State Special Alcohol Tax Distribution | 4,533 | 4,341 | 4,054 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **4,533** | **4,341** | **4,054** |
| **Resources Available:** | **37,354** | **36,395** | **36,108** |
| Expenditures: | | | |
| Capital Projects | 5,300 | 4,341 | 4,054 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **5,300** | **4,341** | **4,054** |
| Unencumbered Cash Balance Dec 31 | 32,054 | 32,054 | 32,054 |
| 2022/2023/2024 Budget Authority Amoun | 10,000 | 10,000 | 4,054 |

**CPA Summary**

Columbus 2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Tourism & Convention (16)** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 17,036 | 20,788 | 23,288 |
| Receipts: | | | |
| Transient Guest Tax | 3,832 | 5,000 | 5,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **3,832** | **5,000** | **5,000** |
| **Resources Available:** | **20,868** | **25,788** | **28,288** |
| Expenditures: | | | |
| Operating Expenses | 80 | 0 | |
| Freedom Fest Sponsorship | | 1,500 | 1,500 |
| Tourism/Special Event Support | | 1,000 | 1,000 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **80** | **2,500** | **2,500** |
| Unencumbered Cash Balance Dec 31 | 20,788 | 23,288 | 25,788 |
| 2022/2023/2024 Budget Authority Amoun | 5,000 | 5,000 | 2,500 |

| Adopted Budget **Fire Prevention Trust (17)** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 8,538 | 10,357 | 10,357 |
| Receipts: | | | |
| Donations/Grants | 3,125 | 3,000 | 3,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **3,125** | **3,000** | **3,000** |
| **Resources Available:** | **11,663** | **13,357** | **13,357** |
| Expenditures: | | | |
| Educational Activities & Events | 1,306 | 3,000 | 3,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,306** | **3,000** | **3,000** |
| Unencumbered Cash Balance Dec 31 | 10,357 | 10,357 | 10,357 |
| 2022/2023/2024 Budget Authority Amoun | 3,000 | 5,000 | 3,000 |

**CPA Summary**

Columbus

**NON-BUDGETED FUNDS (A)**

*(Only the actual budget year for 2022 is reported)*

2024

Non-Budgeted Funds-A

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **pital Improvement Rese** | | **apital Equipment Reserv** | | **reet Improvement Reser** | | **Utility Reserve** | | **ARPA** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 315,846 | Cash Balance Jan 1 | 271,130 | Cash Balance Jan 1 | 68,262 | Cash Balance Jan 1 | 229,104 | Cash Balance Jan 1 | 465,763 | 1,350,105 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Operating Transfers | 15,000 | Operating Transfers | 48,200 | Operating Transfers | 50,000 | Operating Transfers | 85,000 | Federal Grants | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 15,000 | Total Receipts | 48,200 | Total Receipts | 50,000 | Total Receipts | 85,000 | Total Receipts | 0 | 198,200 |
| Resources Available: | 330,846 | Resources Available: | 319,330 | Resources Available: | 118,262 | Resources Available: | 314,104 | Resources Available: | 465,763 | 1,548,305 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Capital Outlay | 30,846 | Capital Outlay | 48,200 | Capital Outlay | 50,000 | Capital Outlay | 85,000 | Capital Outlay | 465,763 | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 30,846 | Total Expenditures | 48,200 | Total Expenditures | 50,000 | Total Expenditures | 85,000 | Total Expenditures | 465,763 | 679,809 |
| Cash Balance Dec 31 | 300,000 | Cash Balance Dec 31 | 271,130 | Cash Balance Dec 31 | 68,262 | Cash Balance Dec 31 | 229,104 | Cash Balance Dec 31 | 0 | **868,496** ** |
| | | | | | | | | | | **868,496** ** |

**Note: These two block figures should agree.

CPA Summary

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

2024

The governing body of

**Columbus**

will meet on Tuesday, September 5 at 6:30 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2022 | | Current Year Estimate for 2023 | | Proposed Budget for 2024 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 2,274,183 | 35.944 | 2,444,696 | 32.765 | 3,318,567 | 989,648 | 36.299 |
| Debt Service | | | | | | | |
| Library | 134,155 | 6.351 | 148,000 | 6.087 | 149,800 | 140,533 | 5.155 |
| Employee Benefits (15) | 445,488 | 18.878 | 450,000 | 20.819 | 600,000 | 496,662 | 18.217 |
| Special Liability (10) | | | | | | | |
| Special Highway | 63,326 | | 55,541 | | 62,541 | | |
| Economic Development (02 | 14,472 | | 10,000 | | 65,000 | | |
| Refuse Utility (05) | 456,670 | | 367,530 | | 400,000 | | |
| Water Utility (06) | 1,036,189 | | 1,112,250 | | 1,200,000 | | |
| Sewage Utility (07) | 494,122 | | 565,257 | | 600,000 | | |
| Pathways Grant (08) | 49,529 | | 40,000 | | 53,789 | | |
| Law Enforcement Trust (09) | 14,972 | | 10,000 | | 10,000 | | |
| Special Parks (12) | 5,300 | | 4,341 | | 4,054 | | |
| Tourism & Convention (16) | 80 | | 2,500 | | 2,500 | | |
| Fire Prevention Trust (17) | 1,306 | | 3,000 | | 3,000 | | |
| Non-Budgeted Funds-A | 679,809 | | | | | | |
| Totals for City | 5,669,601 | 61.173 | 5,213,115 | 59.671 | 6,469,251 | 1,626,843 | 59.671 |
| | | | | | *City Revenue Neutral Rate (excluding Recreation Commission)*** | | *49.524* |
| Recreation | 212,714 | | 37,470 | 1.484 | 58,525 | 54,520 | 2.000 |
| Totals Includes Recreation | 5,882,315 | 61.173 | 5,250,585 | 61.155 | 6,527,776 | 1,681,363 | 61.671 |
| Less: Transfers | 216,200 | | 258,200 | | 283,200 | | |
| Net Expenditure | 5,666,115 | | 4,992,385 | | 6,244,576 | | |
| Total Tax Levied | 1,141,665 | | 1,350,137 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 18,663,183 | | 22,626,980 | | 27,263,722 | | |

Outstanding Indebtedness, January 1,

| | 2021 | 2022 | 2023 |
|---|---|---|---|
| G.O. Bonds | 1,455,000 | 2,943,218 | 2,315,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 571,756 | 493,327 | 448,620 |
| Lease Purchase Principal | 137,362 | 104,273 | 70,363 |
| Total | 2,164,118 | 3,540,818 | 2,833,983 |

*Tax rates are expressed in mills

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

**Jacob Letner**

City Official Title: City Administrator

Columbus 2024

**2024 Neighborhood Revitalization Rebate**

| Budgeted Funds for 2024 | 2023 Ad Valorem before Rebate** | 2023 Mil Rate before Rebate | Estimate 2024 NR Rebate |
|---|---|---|---|
| General | 704,287 | 25.832 | 21,292 |
| Debt Service | | | 0 |
| Library | 130,838 | 4.799 | 3,956 |
| Employee Benefits (15 | 447,505 | 16.414 | 13,529 |
| Special Liability (10) | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| Recreation | | | 0 |
| TOTAL | 1,282,630 | 47.045 | 38,777 |

2023 July 1 Valuation: 27,263,722

Valuation Factor: 27,263.722

Neighborhood Revitalization Subj to Rebate: 824,247

Neighborhood Revitalization factor: 824.247

**This information comes from the 2024 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

**AFFIDAVIT OF PUBLICATION**

**STATE OF KANSAS, COUNTY OF CHEROKEE, SS:**

**Larry Hiatt of lawful age, being first duly sworn, deposeth and saith, he/she is Legal Representative of the Columbus News-Report**

**A twice weekly newspaper published in the city of Columbus, Cherokee County, Kansas, and not a trade, religious, or fraternal publication, and which newspaper has been entered as second-class mail matter in the United States Post Office, Columbus, Kansas. The Columbus News-Report has been continuously and uninterruptedly published two times weekly for more than fifty weeks a year and has been so published for more than one year prior to the first publication of the notice hereinafter mentioned. A copy of that notice, is attached hereto attached, and was published in the regular July 7, 2023 Columbus News-Report. Affiant further says that he has personal knowledge of the statements set forth, and that they are true.**

Larry Hiatt

**July 7, 2023**

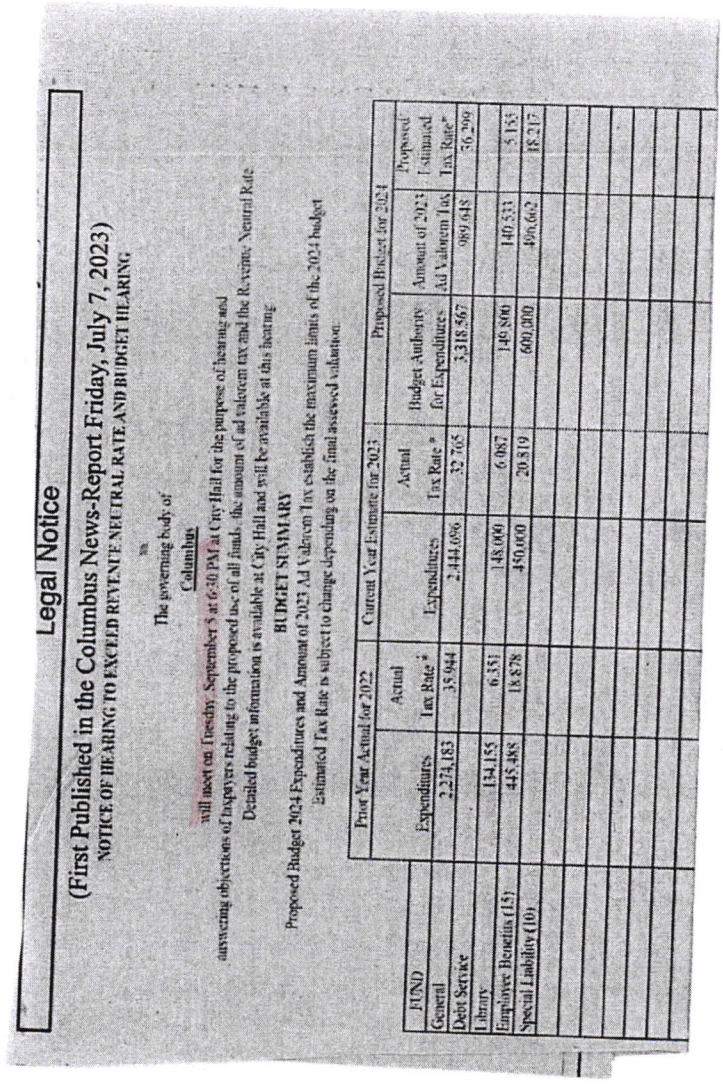
Donna Martin

**Notary Public**

**My Commission Expires:** May 14, 2025

**Printer's Fee:** $ 108

Donna Martin
Notary Public
State of Kansas
My Appt Exp: 5/14/25



Legal Notice

(First Published in the Columbus News-Report Friday, July 7, 2023)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Columbus

will meet on Tuesday, September 5 at 6:30 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2022 | | Current Year Estimate for 2023 | | Proposed Budget for 2024 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 2,273,183 | 35.944 | 2,444,686 | 32.765 | 3,318,567 | 989,648 | 36.299 |
| Debt Service | | | | | | | |
| Library | 134,155 | 6.351 | 148,000 | 6.087 | 140,800 | 140,533 | 5.153 |
| Employee Benefits (15) | 445,488 | 18.878 | 450,000 | 20.819 | 600,000 | 496,662 | 18.217 |
| Special Liability (10) | | | | | | | |

**Roll Call Vote**

A Roll Call Vote of the City of Columbus, Kansas to Levy a Property Tax Exceeding the Revenue Neutral Rate.

Hearing to Exceed Revenue Neutral Rate held on Tuesday, September 5, 2023, at 6:30 P.M. at City Hall, 300 E. Maple St. Columbus, KS 66725

**Resolution 652**

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Stephanie Farstvedt | ✓ | | |
| Lindsay Shoemaker | ✓ | | |
| Tom Pryor | ✓ | | |
| Wiley Sanders | ✓ | | |
| Kathy Doherty | ✓ | | |
| **TOTAL** | | | |

**Certified:**

Ruth Hutley

**Ruth Hutley, City Clerk**

CITY OF COLUMBUS KANSAS

Received
9-6-23

# STATEMENT

# OF

# INDEBTEDNESS

# OF

Columbus Ks

(Township, City or School District)

County of Cherokee

State of Kansas, or the year ending June 30, 20 23

Ruth Hutley Clerk

of Columbus Ks

(Township, City or School District)

Filed in my office this 28th day

of JUNE, 20 23

Rebecca S Brassart

County Clerk.

# STATEMENT OF BONDED & FLOATING INDEBTEDNESS

## ANNUAL STATEMENT

Of indebtedness of Columbus (Township, City, or School Dist.), County of Cherokee, Kansas,

In conformity with K.S.A. 10-1007a, as of June 30, 20 ____ .

### BONDED INDEBTEDNESS

| Indicate "General Obligation" "Revenue" or "Industrial Revenue" Bond | Date of Issue | | | Date of Maturity | | | Amount of Bonded Indebtedness | Statutory Authority For Issue |
|---|---|---|---|---|---|---|---|---|
| | Month | Day | Year | Month | Day | Year | | |
| Please see attached. | | | | | | | | |
| | | | | | | | | |
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### TEMPORARY NOTES

| Purpose | Date of Issue | | | Date of Maturity | | | Amount Outstanding | Statutory Authority For Issue |
|---|---|---|---|---|---|---|---|---|
| | Month | Day | Year | Month | Day | Year | | |
| | | | | | | | | |
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### NO-FUND WARRANTS

| Purpose | Date of Maturity | | | Amount Outstanding | Statutory Authority For Issue |
|---|---|---|---|---|---|
| | Month | Day | Year | | |
| | | | | | |
| | | | | | |
| | | | | | |
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| | | | | | |

STATE OF KANSAS, Cherokee, COUNTY, ss.

I, Ruth Hutley, City Clerk (Recording Officer) Of Said City of Columbus (Township, City or School Dist.)

Do hereby certify the above to be a full and correct statement of the indebtedness of the said City of Columbus as of June 30, 2023.

June 23 2023

State of Kansas
City

Columbus

2024

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1, 2023 | Date Due | | Amount Due 2023 | | Amount Due 2024 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| Sewer Series 2019 | 12/19/2019 | 3/1/2034 | 3.00 | 1,290,000 | 1,290,000 | 3/1 & 9/1 | 3/1 | 37,350 | 90,000 | 34,575 | 95,000 |
| Series 2021 | 9/1/2021 | 9/1/2041 | 0.5-3.0 | 1,075,000 | 1,025,000 | 3/1 & 9/1 | 3/1 | 21,815 | 45,000 | 21,500 | 50,000 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
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| **Total G.O. Bonds** | | | | | **2,315,000** | | | **59,165** | **135,000** | **56,075** | **145,000** |
| Revenue Bonds: | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| KDOT #TR-0054 | 4/2/2007 | 8/1/2027 | 3.60 | 484,600 | 148,551 | 2/1 & 8/1 | 8/1 | 5,348 | 27,655 | 4,352 | 28,650 |
| KDHE #C20 1742 01 | 11/2/2006 | 3/1/2030 | 2.60 | 700,000 | 300,069 | 3/1 & 9/1 | 3/1 & 9/1 | 7,565 | 36,731 | 6,603 | 37,692 |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Other** | | | | | **448,620** | | | **12,913** | **64,386** | **10,955** | **66,342** |
| **Total Indebtedness** | | | | | **2,763,620** | | | **72,078** | **199,386** | **67,030** | **211,342** |

State of Kansas
City

Columbus

2024

**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 1,2023 | Payments Due 2023 | Payments Due 2024 |
|---|---|---|---|---|---|---|---|
| Fire Truck | 7/25/2019 | 60 | 2.48 | 171,600 | 70,363 | 36,496 | 33,867 |
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| | | | | **Totals** | **70,363** | **36,496** | **33,867** |

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

COLUMBUS CITY

Municipality

1. Estimated Assessed Valuation Information as of July 1, 2023

| | Estimated Assd Valuation | Territory Added | Property With Changed Use |
|---|---|---|---|
| Real Estate | 20,829,754 | 0 | 122,831 |
| Personal Property | 941,986 | 0 | 0 |
| Oil and Gas | 0 | 0 | 0 |
| State Assessed Utilities | 5,491,982 | 0 | 0 |
| Severed Minerals | 0 | 0 | 0 |
| **Total** | **27,263,722** | **0** | **122,831** |
| New Improvements | 480,853 | 0 | |
| Remodel | 0 | 0 | |

2. All Personal Property excluding Watercraft 941,986

3. Actual Tax Rates Levied for the 2023 Budget

| Fund | | Rate |
|---|---|---|
| COLUMBUS | BOND & INTEREST | 0.000000 |
| COLUMBUS | EMPLOYEE | 20.819000 |
| COLUMBUS | GENERAL | 32.765000 |
| COLUMBUS | INDUSTRIAL | 0.000000 |
| COLUMBUS | SPECIAL LIA | 0.000000 |
| COLUMBUS LIBRARY | | 6.087000 |
| | | **59.671000** |
| **Revenue Neutral Rate:** | | **49.524000** |

4. Final Assessed Valuation from November 1, 2022 Abstract 22,626,980

5. All Personal Property excluding Watercraft for 2022 931,384

6. Gross Earning (Intangible) Tax Estimate 0.00

7. Neighborhood Revitalization District Valuation Subject to Rebates 824,247

8. 2022 Column (2021 Tax) Delq % for COLUMBUS GENERAL Fund 2.86 %

9. 2022 Column (2021 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.

06/19/2023

Date

Provided by

Cherokee County

Name of County

COLUMBUS CITY REC

Recreation Commission

1. Estimated Assessed Valuation Information as of July 1, 2023

| | Estimated Assd Valuation | Territory Added | Property With Changed Use |
|---|---|---|---|
| Real Estate | 20,829,754 | 0 | 122,831 |
| Personal Property | 941,986 | 0 | 0 |
| Oil and Gas | 0 | 0 | 0 |
| State Assessed Utilities | 5,491,982 | 0 | 0 |
| Severed Minerals | 0 | 0 | 0 |
| **Total** | **27,263,722** | **0** | **122,831** |
| New Improvements | 480,853 | 0 | |
| Remodel | 0 | 0 | |

2. All Personal Property excluding Watercraft 941,986

3. Actual Tax Rates Levied for the 2023 Budget

| Fund | Rate |
|---|---|
| COLUMBUS RECREATION | 1.484000 |
| | **1.484000** |
| **Revenue Neutral Rate:** | **1.232000** |

4. Final Assessed Valuation from November 1, 2022 Abstract 22,626,980

5. All Personal Property excluding Watercraft for 2022 931,384

6. Gross Earning (Intangible) Tax Estimate 0.00

7. Neighborhood Revitalization District Valuation Subject to Rebates 0

8. 2022 Column (2021 Tax) Delq % for COLUMBUS RECREATION Fund 2.86 %

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.*

06/19/2023
Date

Rebecca S Brassart
Provided by

Cherokee County
Name of County

# Cherokee County
# 2023 Notice of Proposed Property Tax Increase and Public Hearings
## Real Estate

Owner ID #: ABRA00002
Owner Name: ABRAM, LORINDA

Care Of:
Owner Address: 525 S MINNESOTA AVE
COLUMBUS, KS 66725-1733

**PROPERTY DESCRIPTION**

Parcel #: 13613030360150000000
Property Address: 525 S MINNESOTA AVE
COLUMBUS, KS 66725-173

Tax Unit: 210
COLUMBUS

**THIS IS NOT A BILL. Do not remit payment.**

*This notice contains estimates of the tax on your property and proposed property tax increases.*
***THE ACTUAL TAX ON YOUR PROPERTY MAY INCREASE OR DECREASE FROM THESE ESTIMATES.***
*Governing bodies of taxing subdivisions must vote in order to exceed the Revenue Neutral Rate to increase the total property taxes collected.*
*Governing bodies will vote at public hearings at the dates, times, and locations listed. Taxpayers may attend and comment at the hearings.*
*Property tax statements will be issued after mill rates are finalized and taxes are calculated in November.*

### Property Values

| Class | Prior Year Appraised | Prior Year Assessed | Current Year Appraised | Current Year Assessed |
|---|---|---|---|---|
| RU - RESIDENTIAL URBAN | 61,230 | 7,042 | 68,270 | 7,851 |
| | **61,230** | **7,042** | **68,270** | **7,851** |

### Current Year Tax Estimates

| Taxing Subdivision | Revenue Neutral Rate | Revenue Neutral Tax | Proposed Budget Rate | Proposed Budget Tax | Proposed Budget Total Property Tax Revenue | Proposed Increase Rate (%) | Proposed Increase Tax | Total Assessed Valuation |
|---|---|---|---|---|---|---|---|---|
| State | 0.000000 | $ 0.00 | 1.500000 | $ 11.78 | $ 336,364.00 | 0.00 | $ 11.78 | 224,242,959 |
| County | 29.069000 | $ 228.22 | 37.292000 | $ 292.78 | $ 8,362,468.00 | 28.29 | $ 64.56 | 224,242,959 |
| COLUMBUS CITY | 49.524000 | $ 388.81 | 59.671079 | $ 468.48 | $ 1,621,992.00 | 20.49 | $ 79.67 | 27,182,208 |
| COLUMBUS CITY REC | 1.232000 | $ 9.67 | 2.000000 | $ 15.70 | $ 54,364.00 | 62.34 | $ 6.03 | 27,182,208 |
| USD 493 - GENERAL | 17.767000 | $ 53.57 | 20.000000 | $ 60.30 | $ 1,592,776.00 | 12.57 | $ 6.73 | 79,638,824 |
| USD 493 - CAPITAL OU | 7.114000 | $ 55.85 | 8.000000 | $ 62.81 | $ 742,871.00 | 12.45 | $ 6.96 | 92,858,848 |
| USD 493 | 23.113000 | $ 181.46 | 25.763472 | $ 202.27 | $ 2,392,366.00 | 11.47 | $ 20.81 | 92,858,848 |

### Prior Year Tax

| Taxing Subdivision | Prior Year Tax Rate | Prior Year Tax Paid |
|---|---|---|
| State | 1.500000 | $ 10.56 |
| County | 33.204000 | $ 233.82 |
| COLUMBUS CITY | 59.671000 | $ 420.20 |
| COLUMBUS CITY REC | 1.484000 | $ 10.45 |
| USD 493 - GENERAL | 20.000000 | $ 48.84 |
| USD 493 - CAPITAL OU | 7.958000 | $ 56.04 |
| USD 493 | 25.857000 | $ 182.08 |

### Proposed Property Tax Increase Hearing Details

| Date, Time and Location for Public Comment |
|---|
| No Hearing Required per KSA 79-2988 |
| August 28, 6PM at the Courthouse im Columbus, Ks |
| Sep 5, 6:30PM at City Hall, 300 E Maple St Columbus, Ks |
| Sep 5, 6:30PM at City Hall, 300 E Maple St Columbus, Ks |
| Sep 6, 6PM at the board of education in columbus, KS |
| Sep 6, 6PM at the board of education in columbus, KS |
| Sep 6, 6PM at the board of education in columbus, KS |

State of Kansas
Recreation Commission

2024

# CERTIFICATE

To the Clerk of Cherokee, State of Kansas
We, the undersigned officers of
**Columbus Recreation Commission**
certify that the hearing mentioned in the attached publication was held and after the budget hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year. Per K.S.A. 12-1927 a copy of the budget has been submitted to the sponsoring entity and to county clerk .

| Table of Contents for the Adopted Budget | Page No. | 2024 Adopted Budget of Expenditures for the Proposed Budget Year |
|---|---|---|
| Statement of Cond. Lease-Purchase/Cert. of Participation | 2 | |
| General | 3 | 52,050 |
| | | |
| | | |
| **TOTAL** | xxxxxxx | 52,050 |
| Budget Hearing Notice | | |
| Combined Rate/Budget Hearing Notice | | |
| RNR Hearing Notice | | |

| | |
|---|---|
| Total Revenue Neutral Rate | 1.232 |
| Total Proposed Estimated Mill Rate | 2.000 |

Date Received: 7-25-23
Michaela Hestand - Deputy
County Clerk

Commission Members

| Permanent Recreation Commission Address | Sponsoring USD/City Address |
|---|---|
| Columbus Recreation Commission | Columbus |
| 300 E. Maple | 300 E. Maple |
| Columbus, KS 66725 | Columbus, KS 66725 |

Provide point of contact:
Liz Simpson
POC phone number:
620-674-1459

| | |
|---|---|
| Other County: | 0 |
| Other County: | 0 |
| Other County: | 0 |
| Other County: | 0 |
| Other County: | 0 |

CPA Summary

## Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF COLUMBUS, KANSAS HEREBY NOTIFIES THE CHEROKEE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE:

We intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 59.671 mills. The date and time of our hearing is September 5th at 6:30 PM and will be held at City Hall, 300 E. Maple St., in Columbus, KS 66725, United States of America.

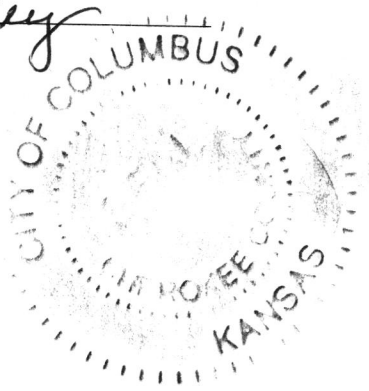
WITNESS my hand and official seal on July 3, 2023.

(Seal)

Grant Spieth, Mayor

ATTEST

Ruth Hutley, City Clerk



State of Kansas
City

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

**Columbus**

will meet on Tuesday, September 5 at 6:30 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2022 | | Current Year Estimate for 2023 | | Proposed Budget for 2024 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 2,274,183 | 35.944 | 2,444,696 | 32.765 | 3,318,567 | 989,648 | 36.299 |
| Debt Service | | | | | | | |
| Library | 134,155 | 6.351 | 148,000 | 6.087 | 149,800 | 140,533 | 5.155 |
| Employee Benefits (15) | 445,488 | 18.878 | 450,000 | 20.819 | 600,000 | 496,662 | 18.217 |
| Special Liability (10) | | | | | | | |
| Special Highway | 63,326 | | 55,541 | | 62,541 | | |
| Economic Development (02 | 14,472 | | 10,000 | | 65,000 | | |
| Refuse Utility (05) | 456,670 | | 367,530 | | 400,000 | | |
| Water Utility (06) | 1,036,189 | | 1,112,250 | | 1,200,000 | | |
| Sewage Utility (07) | 494,122 | | 565,257 | | 600,000 | | |
| Pathways Grant (08) | 49,529 | | 40,000 | | 53,789 | | |
| Law Enforcement Trust (09 | 14,972 | | 10,000 | | 10,000 | | |
| Special Parks (12) | 5,300 | | 4,341 | | 4,054 | | |
| Tourism & Convention (16) | 80 | | 2,500 | | 2,500 | | |
| Fire Prevention Trust (17) | 1,306 | | 3,000 | | 3,000 | | |
| Non-Budgeted Funds-A | 679,809 | | | | | | |
| Totals for City | 5,669,601 | 61.173 | 5,213,115 | 59.671 | 6,469,251 | 1,626,843 | 59.671 |
| | | | | | *City Revenue Neutral Rate (excluding Recreation Commission)*** | | *49.524* |
| Recreation | 212,714 | | 37,470 | 1.484 | 58,525 | 54,520 | 2.000 |
| Totals Includes Recreation | 5,882,315 | 61.173 | 5,250,585 | 61.155 | 6,527,776 | 1,681,363 | 61.671 |
| Less: Transfers | 216,200 | | 258,200 | | 283,200 | | |
| Net Expenditure | 5,666,115 | | 4,992,385 | | 6,244,576 | | |
| Total Tax Levied | 1,141,665 | | 1,350,137 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 18,663,183 | | 22,626,980 | | 27,263,722 | | |

Outstanding Indebtedness, January 1,

| | 2021 | 2022 | 2023 |
|---|---|---|---|
| G.O. Bonds | 1,455,000 | 2,943,218 | 2,315,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 571,756 | 493,327 | 448,620 |
| Lease Purchase Principal | 137,362 | 104,273 | 70,363 |
| Total | 2,164,118 | 3,540,818 | 2,833,983 |

*Tax rates are expressed in mills

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

**Jacob Letner**

City Official Title: City Administrator

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF CHEROKEE, SS:

Larry Hiatt of lawful age, being first duly sworn, deposeth and saith, he/she is Legal Representative of the Columbus News-Report

A twice weekly newspaper published in the city of Columbus, Cherokee County, Kansas, and not a trade, religious, or fraternal publication, and which newspaper has been entered as second-class mail matter in the United States Post Office, Columbus, Kansas. The Columbus News-Report has been continuously and uninterruptedly published two times weekly for more than fifty weeks a year and has been so published for more than one year prior to the first publication of the notice hereinafter mentioned. A copy of that notice, is hereto attached, and was published in the regular July 28, 2023 issue of the Columbus News-Report. Affiant further says that he has personal knowledge of the statements set forth, and that they are true.

July 28, 2023

Donna Martin

Notary Public

My Commission Expires: May 14, 2025

Printer's Fee: $ 60

Donna Martin
Notary Public
State of Kansas
My Appt Exp: 5/14/25

Legal Notice

(First Published in the Columbus News-Report, F

NOTICE OF REVENUE NEUTRAL RATE HEARING AN

The governing body of

Columbus Recreation Commission

will meet on 9-13-23 at 6:00pm at Red Iron Activity Cente

hearing and answering objections of taxpayers relating to the

Detailed budget information is available at Columbus City Hall and w

SUPPORTING COUNTIES

Cherokee (home county)

BUDGET SUMMARY OF EXPENDITU

The proposed budget year expenditure amount is the maximum expendit

| Fund | Prior Year Actual 2022 | Current Ye Estimate 2023 |
|---|---|---|
| General | 222,153 | |
| | | |
| | | |
| Totals | 222,153 | |

| Lease Purchases: | 2021 | 2022 |
|---|---|---|
| January 1, | 0 | 0 |

*Revenue Neutral Rate as defined by KSA*

*Total Proposed Estimated T*

Columbus Recreation Commission

Recreation Commission Secretary