City of Columbus

Updated April 2025

Kansas
Department of Administration

Office of Accounts and Reports
Municipal Services

Budget Document Checklist

Budget documents *required* by municipality type.

Counties and Cities

1. Certificate Page (signed by governing body)
2. Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates
3. Schedule of Transfers
4. Statement of Indebtedness
5. Statement of Lease Purchase
6. Library Grant Page (if applicable)
- **All** Applicable Fund Pages 10 pg
7. Published Notice of Budget Hearing
8. Published Notice of RNR Hearing (if applicable)
9. Neighborhood Revitalization (if applicable)
- TIF (if applicable) NO
10. Resolution to exceed RNR approved by governing body (if applicable)
- **Certified Roll Call Vote on resolution to exceed RNR (if applicable)**

Townships

- Certificate Page (signed by governing body)
- Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates
- Schedule of Transfers
- Statement of Indebtedness
- Statement of Lease Purchase
- Library Grant Page (if applicable)
- **All** Applicable Fund Pages
- Published Notice of Budget Hearing
- Published Notice of RNR Hearing (if applicable)
- Neighborhood Revitalization (if applicable)
- TIF (if applicable)
- Resolution to exceed RNR approved by governing body (if applicable)
- **Certified Roll Call Vote on resolution to exceed RNR (if applicable)**

Recreation Commissions

- The budget that is required by *KSA 12-1927*
- Certificate Page (signed by governing body)
- Statement of Lease Purchase
- **All** Applicable Fund Pages
- Published Notice of Budget Hearing
- Published Notice of RNR Hearing (if applicable)
- Resolution to exceed RNR approved by governing body (if applicable)
- **Certified Roll Call Vote on resolution to exceed RNR (if applicable)**

Special Districts

(Cemetery, Fire, Community College, Library Districts, Water Districts, etc.)

- Certificate Page (signed by governing body)
- Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates
- Schedule of Transfers
- Statement of Indebtedness
- Statement of Lease Purchase
- Library Grant Page (if applicable)
- **All** Applicable Fund Pages
- Published Notice of Budget Hearing
- Published Notice of RNR Hearing (if applicable)
- Neighborhood Revitalization (if applicable)
- TIF (if applicable)
- Resolution to exceed RNR approved by governing body (if applicable)
- **Certified Roll Call Vote on resolution to exceed RNR (if applicable)**

scanned emailed 4/29/24

KSA - 79-2929a

State of Kansas
Amendment

2025

Amended
Certificate
For Calendar Year 2025

To the Clerk of Cherokee, State of Kansas
We, the undersigned, duly elected, qualified, and acting 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 expenditure for the various funds for the year.

Table of Contents:		Page No.	2025 Amended Budget		
			Amount of 2024 Tax that was Levied	Adopted 2025 Expenditures	Proposed Amended 2025 Expenditures
Fund	**K.S.A.**				
Economic Development		2		100,000	300,000
Water Utility		3		1,138,774	1,500,000
Sewer Utility		4		562,384	750,000
Tourism & Convention		5		3,000	10,000
Totals		xxxxxxxxxx	0	1,804,158	2,560,000
Summary of Amendments		6			

Attested date:_____

County Clerk

Assisted by:

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

Email:

Governing Body

CPA Summary

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2026

CERTIFICATE

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 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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	3,267,609	1,007,377	
Debt Service	10-113	8			
Library	12-1220	9	160,815	150,674	
Employee Benefits (15)	12-16,102	10	613,683	391,764	
Special Liability (10)		10			
Special Highway		11	83,302		
Economic Development (02)		11	15,000		
Sanitation Utility (05)		12	364,815		
Water Utility (06)		12	1,388,294		
Sewer Utility (07)		13	723,773		
Law Enforcement Trust (09)		13	10,000		
Special Parks (12)		14	4,000		
Tourism & Convention (16)		14	5,000		
Fire Prevention Trust (17)		15	3,000		
		15			
Non-Budgeted Funds-A		16			
Totals for City		xxxxx	6,639,291	1,549,815	
Recreation	12-1927	9	69,950	64,660	
Totals Including Recreation		xxxxx	6,709,241	1,614,475	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		17			
RNR Hearing Notice					
Neighborhood Revitalization		18			Nov 1, 2025 Total Assessed Valuation

City Revenue Neutral Rate	59.202
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Jacob Letner
City Administrator
Address:
300 E. Maple St.
Columbus, KS 66725
Email:
jletner@columbusks.gov

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	958,866	87,297	744	755	238	171
Debt Service						
Library	145,874	13,281	113	115	36	26
Employee Benefits (15)	424,403	38,639	329	334	105	75
Special Liability (10)						
Recreation	63,911	5,819	50	50	16	11
TOTAL	1,529,143	139,217	1,186	1,204	379	272

County Treas Motor Vehicle Estimate	139,217				
County Treas Recreational Vehicle Estimate		1,186			
County Treas 16/20M Vehicle Estimate			1,204		
County Treas Commercial Vehicle Tax Estimate				379	
County Treas Watercraft Tax Estimate					272

Motor Vehicle Factor	0.09104				
Recreational Vehicle Factor		0.00078			
16/20M Vehicle Factor			0.00079		
Commercial Vehicle Factor				0.00025	
Watercraft Factor					0.00018

Columbus 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Equipment Reserve	72,500	50,000	28,000	KSA 12-1, 117
General	Special Street Imp.	72,500	25,000	50,000	KSA 68-590
General	Capital Improvement	470,000	25,000	200,000	KSA 12-1, 118
Water	Utility Reserve	180,000	25,000	200,000	KSA 12-825D
Sewer	Utility Reserve	120,000	25,000	100,000	KSA 12-825D
Garbage	Utility Reserve	50,000	25,000	25,000	KSA 12-825D
	Totals	965,000	175,000	603,000	
	Adjustments				
	Adjusted Totals	965,000	175,000	603,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Columbus

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Sewer Series 2019	12/19/2019	3/1/2034	3.00	1,290,000	1,105,000	3/1 & 9/1	3/1	31,725	95,000	28,800	100,000
Series 2021 (HS Street)	9/1/2021	9/1/2041	.5-3.0	1,075,000	930,000	3/1 & 9/1	3/1	21,275	50,000	20,825	50,000
Total G.O. Bonds					**2,035,000**			**53,000**	**145,000**	**49,625**	**150,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDOT #TR-0054	4/2/2007	8/1/2027	3.60	484,600	92,246	2/1 & 8/1	8/1	3,321	26,982	2,252	30,750
KDHE #C20-1742-01	11/2/2006	3/1/2030	2.60	700,000	225,646	3/1 & 9/1	3/1 & 9/1	5,617	38,678	4,605	39,691
Total Other					**317,892**			**8,938**	**65,660**	**6,857**	**70,441**
Total Indebtedness					**2,352,892**			**61,938**	**210,660**	**56,482**	**220,441**

State of Kansas
City

Columbus

2026

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 1,2025	Payments Due 2025	Payments Due 2026
Fire Tanker Lease Purchase	9/16/2024	84	4.80	200,000	200,000	34,000	34,000
				Totals	**200,000**	**34,000**	**34,000**

***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: 2026

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 2025	Proposed Year 2026
Ad Valorem Tax	$145,874	$150,674
Delinquent Tax	$0	$0
Motor Vehicle Tax	$8,809	$13,281
Recreational Vehicle Tax	$0	$113
16/20M Vehicle Tax	$0	$115
TOTAL TAXES	$154,683	$164,183
Difference in Total Taxes:	$9,500	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$25,529,727	$25,829,906
Did Assessed Valuation Decrease?	No	
Levy Rate	5.714	5.833
Difference in Levy Rate:	0.119	
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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	912,490	1,001,160	570,668
Receipts:			
Ad Valorem Tax	938,977	958,866	xxxxxxxxxxxxxxxx
Delinquent Tax	23,003	10,000	20,000
Motor Vehicle Tax	85,376	85,755	87,297
Recreational Vehicle Tax		1,029	744
16/20M Vehicle Tax		732	755
Commercial Vehicle Tax		198	238
Watercraft Tax		221	171
Gross Earning (Intangible) Tax			0
Special Assessments	7,362	5,000	10,000
Sales & Use Tax	1,107,678	1,075,000	1,100,000
State Special Alcohol Tax	2,829	2,000	2,000
State Connecting Links	4,263	4,263	4,263
Utility Franchise Taxes	205,871	200,000	210,000
Licenses, Fees, and Permits	11,821	11,000	11,000
Township Fire Protection Fees	50,652	50,000	50,000
Municipal Court Fines & Fees	41,287	40,000	40,000
Swimming Pool	21,171	20,000	20,000
Sale of Lots	7,100	5,000	5,000
Grave Openings	9,050	7,500	7,500
Payments In Lieu of Taxes	1,332	1,332	1,332
Community Building Rental Fees	2,875	2,500	2,500
Reimbursements	19,020	19,000	15,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	97,388	100,000	100,000
Neighborhood Revitalization Rebate			-25,230
Miscellaneous	15,476	20,000	45,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,652,531**	**2,619,396**	**1,707,571**
Resources Available:	**3,565,021**	**3,620,556**	**2,278,239**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	3,565,021	3,620,556	2,278,239
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
0	0	0	0
Subtotal detail (Should agree with detail)	0	0	0
Legislative	64,871	67,326	72,863
Administration	249,224	311,231	354,726
Streets	397,731	650,000	650,019
Cemetery	62,572	71,879	65,300
Parks	33,319	71,167	70,290
Swimming Pool	54,988	78,645	75,980
Property	118,090	93,135	120,240
Court	91,598	101,866	99,743
Police	499,083	595,413	581,082
Animal Control	53,348	61,128	60,520
Fire	287,540	311,098	281,147
Debt Service (Fire Truck Lease)	36,496	37,000	37,000
Transfer to Capital Improvement Reserve	470,000		200,000
Transfer to Capital Equipment Reserve	72,500		28,000
Transfer to Street Improvement Reserve	72,500		50,000
Carryover		600,000	520,700
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,563,861**	**3,049,888**	**3,267,609**
Unencumbered Cash Balance Dec 31	1,001,160	570,668	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	3,057,288	3,057,288	3,267,609
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,267,609
		Tax Required	989,370
	Delinquent Comp Rate:	1.8%	18,007
		Amount of 2025 Ad Valorem Tax	1,007,377

CPA Summary

Columbus 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.8%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Columbus 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,943	2,943	2,943
Receipts:			
Ad Valorem Tax	133,320	145,874	xxxxxxxxxxxxxxx
Delinquent Tax	4,188		
Motor Vehicle Tax	15,666	8,809	13,281
Recreational Vehicle Tax			113
16/20M Vehicle Tax			115
Commercial Vehicle Tax			36
Watercraft Tax			26
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-3,680
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**153,174**	**154,683**	**9,891**
Resources Available:	**156,117**	**157,626**	**12,834**
Expenditures:			
Appropriation to Library Board	153,174	154,683	160,815
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**153,174**	**154,683**	**160,815**
Unencumbered Cash Balance Dec 31	2,943	2,943	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	154,683	154,683	160,815
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	160,815
		Tax Required	147,981
	Delinquent Comp Rate:	1.8%	2,693
		Amount of -1 Ad Valorem Tax	150,674

Adopted Budget Recreation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	52,385	63,911	xxxxxxxxxxxxxxx
Delinquent Tax	828		500
Motor Vehicle Tax	3,443	3,474	5,819
Recreational Vehicle Tax			50
16/20M Vehicle Tax			50
Commercial Vehicle Tax			16
Watercraft Tax			11
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**56,656**	**67,385**	**6,446**
Resources Available:	**56,656**	**67,385**	**6,446**
Expenditures:			
Appropriation to Recreation Board	56,656	67,385	69,950
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**56,656**	**67,385**	**69,950**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	67,385	67,385	69,950
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	69,950
		Tax Required	63,504
	Delinquent Comp Rate:	1.8%	1,156
		Amount of 2025 Ad Valorem Tax	64,660

CPA Summary

Columbus 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits (15)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	109,127	189,346	189,346
Receipts:			
Ad Valorem Tax	471,218	424,403	xxxxxxxxxxxxxxxx
Delinquent Tax	13,456		10,000
Motor Vehicle Tax	51,855	175,597	38,639
Recreational Vehicle Tax			329
16/20M Vehicle Tax			334
Commercial Vehicle Tax			105
Watercraft Tax			75
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-9,906
Miscellaneous	41,413		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**577,942**	**600,000**	**39,576**
Resources Available:	687,069	789,346	228,922
Expenditures:			
Employee Benefits	497,723	500,000	559,458
Carryover		100,000	54,225
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**497,723**	**600,000**	**613,683**
Unencumbered Cash Balance Dec 31	189,346	189,346	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	600,000	600,000	613,683
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	613,683
		Tax Required	384,761
	Delinquent Comp Rate:	1.8%	7,003
		Amount of 2025 Ad Valorem Tax	391,764

Adopted Budget **Special Liability (10)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	46,490	46,491	46,491
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	1	0	
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	**1**	**0**	**0**
Resources Available:	**46,491**	**46,491**	**46,491**
Expenditures:			
Capital Outlay	0	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	46,491	46,491	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.8%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	81,631	147,231	167,570
Receipts:			
State of Kansas Gas Tax	78,141	82,880	82,880
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**78,141**	**82,880**	**82,880**
Resources Available:	**159,772**	**230,111**	**250,450**
Expenditures:			
State of Kansas Revolving Loan	12,541	30,302	33,302
Capital Projects		32,239	40,000
Public Transportation			10,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**12,541**	**62,541**	**83,302**
Unencumbered Cash Balance Dec 31	147,231	167,570	167,148
2024/2025/2026 Budget Authority Amount	62,541	62,541	83,302

Adopted Budget **Economic Development (02)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	333,649	363,136	263,136
Receipts:			
MIH Grant Proceeds	370,000		
CDBG Grant Proceeds	17,000		
Transfers In	122,260		
Interest on Idle Funds			
Miscellaneous	500		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**509,760**	**0**	**0**
Resources Available:	**843,409**	**363,136**	**263,136**
Expenditures:			
Economic Development	480,274	100,000	15,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**480,274**	**100,000**	**15,000**
Unencumbered Cash Balance Dec 31	363,136	263,136	248,136
2024/2025/2026 Budget Authority Amount	575,000	100,000	15,000

CPA Summary

Columbus 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation Utility (05)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	404,853	418,492	441,570
Receipts:			
Charges for Services	356,872	367,578	374,715
Service Charges	4,769	4,500	4,500
Interest on Idle Funds			
Miscellaneous	907	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**362,548**	**373,078**	**380,215**
Resources Available:	**767,401**	**791,570**	**821,785**
Expenditures:			
Garbage Treatment	298,909	325,000	339,815
Operating Transfers to Utility Reserve	50,000	25,000	25,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**348,909**	**350,000**	**364,815**
Unencumbered Cash Balance Dec 31	418,492	441,570	456,970
2024/2025/2026 Budget Authority Amoun	363,000	363,000	364,815

Adopted Budget **Water Utility (06)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	552,703	511,462	536,688
Receipts:			
Charges for Service	1,104,250	1,164,000	1,172,378
Service Charges	14,928		
Other Charges and Fees	18,225		
City Sales Tax	2,122		
Reimbursements	1,105		
Miscellaneous	896		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,141,527**	**1,164,000**	**1,172,378**
Resources Available:	**1,694,230**	**1,675,462**	**1,709,066**
Expenditures:			
Personal & Contractual Services	171,711	1,138,774	1,388,294
Commodities	111,513		
Sales & Water Protection Fees	659,996		
Debt Services	59,549		
Transfer to Reserves	180,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,182,768**	**1,138,774**	**1,388,294**
Unencumbered Cash Balance Dec 31	511,462	536,688	320,772
2024/2025/2026 Budget Authority Amoun	1,200,000	1,138,774	1,388,294

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility (07)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	399,466	398,154	410,770
Receipts:			
Charges for Services	544,101	575,000	575,000
Service Charges	7,753		
Interest on Idle Funds			
Miscellaneous	400		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**552,254**	**575,000**	**575,000**
Resources Available:	**951,720**	**973,154**	**985,770**
Expenditures:			
Personal & Contractual Services	141,156	562,384	723,773
Commodities	86,127		
Debt Services	206,283		
Transfer to Utility Reserves	120,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**553,566**	**562,384**	**723,773**
Unencumbered Cash Balance Dec 31	398,154	410,770	261,997
2024/2025/2026 Budget Authority Amount	562,384	562,384	723,773

Adopted Budget **Law Enforcement Trust (09)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	22,245	24,020	24,020
Receipts:			
VIN Inspections	9,375	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,375**	**10,000**	**10,000**
Resources Available:	**31,620**	**34,020**	**34,020**
Expenditures:			
Capital Projects	7,600	10,000	10,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,600**	**10,000**	**10,000**
Unencumbered Cash Balance Dec 31	24,020	24,020	24,020
2024/2025/2026 Budget Authority Amount	10,000	10,000	10,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks (12)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	33,951	36,780	36,780
Receipts:			
Special State Alcohol Tax	2,829	2,500	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,829**	**2,500**	**4,000**
Resources Available:	**36,780**	**39,280**	**40,780**
Expenditures:			
Capital Projects		2,500	4,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**2,500**	**4,000**
Unencumbered Cash Balance Dec 31	36,780	36,780	36,780
2024/2025/2026 Budget Authority Amount	2,500	25,000	4,000

Adopted Budget **Tourism & Convention (16)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	17,003	17,790	15,290
Receipts:			
Transient Guest Taxes	787	500	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**787**	**500**	**0**
Resources Available:	**17,790**	**18,290**	**15,290**
Expenditures:			
Tourism & Convention Initiatives		3,000	5,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**3,000**	**5,000**
Unencumbered Cash Balance Dec 31	17,790	15,290	10,290
2024/2025/2026 Budget Authority Amount	3,000	3,000	5,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Fire Prevention Trust (17)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,572	9,029	9,029
Receipts:			
Donations	1,650	2,000	3,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,650**	**2,000**	**3,000**
Resources Available:	**10,222**	**11,029**	**12,029**
Expenditures:			
Fire Prevention Outreach Activities	1,193	2,000	3,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,193**	**2,000**	**3,000**
Unencumbered Cash Balance Dec 31	9,029	9,029	9,029
2024/2025/2026 Budget Authority Amoun	2,000	2,000	3,000

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

CPA Summary

Legal Notice

(First Published in the Columbus News Report Tuesday, August 12, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of
Columbus
will meet on 09/02/2025 at 5:30 PM at 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, 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,563,861	36.398	3,049,888	37.559	3,267,609	1,007,377	39.000
Debt Service							
Library	153,174	5.108	154,683	5.714	160,815	150,674	5.833
Employee Benefits (15)	497,223	18.266	600,000	16.624	613,683	391,764	15.167
Special Liability (10)							
Special Highway	12,541		62,541		83,303		
Economic Development (02)	180,274		100,000		15,000		
Sanitation Utility (05)	348,909		350,000		364,815		
Water Utility (06)	1,182,768		1,138,774		1,388,294		
Sewer Utility (07)	553,566		562,384		729,773		
Law Enforcement Trust (09)	7,600		10,000		10,000		
Special Parks (12)			2,500		4,000		
Tourism & Convention (16)			3,000		5,000		
Fire Prevention Trust (17)	1,103		2,000		3,000		
Non-Budgeted Funds-A	185,902						
Totals for City	5,987,511	59.832	6,035,770	59.897	6,639,291	1,549,815	60.000
					City Revenue Neutral Rate (excluding Recreation Commission) **		59.202
Recreation	56,656		67,385	2.503	69,950	64,660	2.503
Totals Includes Recreation	6,044,167	59.832	6,103,155	62.400	6,709,241	1,614,475	62.503
Less: Transfers	965,000		175,000		278,000		
Net Expenditure	5,079,167		5,928,155		6431241		
Total Tax Levied	1,626,843		1,529,143		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	27,189,853		25,529,727		25,829,906		

Outstanding Indebtedness, January 1,

	2023	2024	2025
G.O. Bonds	2,315,000	2,180,000	2,035,000
Revenue Bonds	0	0	0
Other	448,620	384,235	317,892
Lease Purchase Principal	70,363	33,867	200,000
Total	2,833,983	2,598,102	2,552,892

*Tax rates are expressed in mills

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

Jacob Leiner
City Official Title: City Administrator

(7)

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 and entire edition published on the August 12, 2025 issue of said Columbus News-Report. Affiant further says that he has personal knowledge of the statements above set forth, and that they are true.

Larry Hiatt

August 12, 2025

Joleen M. Walden

Notary Public

My Commission Expires: November 13, 2028

Printer's Fee: $ 117.30

NOTARY PUBLIC STATE OF KANSAS

JOLEEN M. WALDEN
NOTARY PUBLIC
STATE OF KANSAS
My App. Exp 11/13/28

CERTIFICATE 2026

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 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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	3,267,609	1,007,377	
Debt Service	10-113	8			
Library	12-1220	9	160,815	150,674	
Employee Benefits (15)	12-16,102	10	613,683	391,764	
Special Liability (10)		10			
Special Highway		11	83,302		
Economic Development (02)		11	15,000		
Sanitation Utility (05)		12	364,815		
Water Utility (06)		12	1,388,294		
Sewer Utility (07)		13	723,773		
Law Enforcement Trust (09)		13	10,000		
Special Parks (12)		14	4,000		
Tourism & Convention (16)		14	5,000		
Fire Prevention Trust (17)		15	3,000		
		15			
Non-Budgeted Funds-A		16			
Totals for City		xxxxx	6,639,291	1,549,815	
Recreation	12-1927	9	69,950	64,660	
Totals Including Recreation		xxxxx	6,709,241	1,614,475	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		17			
RNR Hearing Notice					
Neighborhood Revitalization		18			Nov 1, 2025 Total Assessed Valuation

City Revenue Neutral Rate	59.202
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Jacob Letner
City Administrator
Address:
300 E. Maple St.
Columbus, KS 66725
Email:
jletner@columbusks.gov

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

Notice of Revenue Neutral Rate Intent

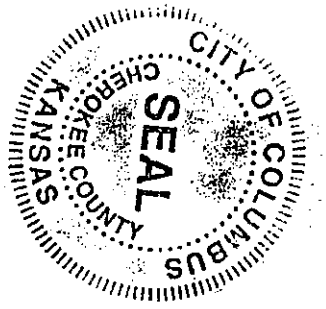
THE GOVERNING BODY OF COLUMBUS, KANSAS HEREBY NOTIFIES THE CHEROKEE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

✓ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 60. The date of our hearing is 09/02/2025 at 5:30 PM and will be held at 300 E. Maple Street in Columbus, Kansas.

___ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on July 7, 2025.

(Seal)



Ruth Hutley

Ruth Hutley, City Clerk

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2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	1,007,371	39.000	25,230
Debt Service			0
Library	146,927	5.688	3,680
Employee Benefits (1	395,499	15.312	9,906
Special Liability (10)			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
Recreation			0
TOTAL	1,549,797	60.000	38,816

2025 July 1 Valuation: 25,829,906

Valuation Factor: 25,829.906

Neighborhood Revitalization Subj to Rebate: 646,931

Neighborhood Revitalization factor: 646.931

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

9

Resolution No. 681

A RESOLUTION OF THE CITY OF COLUMBUS, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Columbus was calculated as 59.202 mills by the Cherokee County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Columbus will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 09/02/2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Columbus, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF COLUMBUS:

The City of Columbus shall levy a property tax rate exceeding the Revenue Neutral Rate of 59.202 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 2nd day of September, 2025 and SIGNED by the Mayor.

Grant Spieth, Mayor

Attested:

Ruth Hutley, City Clerk

CITY OF COLUMBUS SEAL CHEROKEE COUNTY KANSAS

(SEAL)

10

Roll Call Vote

A Roll Call Vote of the City of Columbus To Levy a Property Tax Exceeding

Hearing to Exceed Revenue Neutral Rate held on 09/02/2025

Resolution No. 681

Governing Body Member	Yes	No	No Vote
Laura Epler	✓		
Misty Spear	✓		
Tom Pryor	✓		
Steve Dunlap			✓
Kathy Doherty	✓		
TOTAL	4		1

Certified:

Ruth Hutley

Ruth Hutley
City Clerk

CITY OF COLUMBUS SEAL CHEROKEE COUNTY KANSAS