



2020 ADOPTED BUDGET

City of Columbus

www.columbusks.gov
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Columbus Vision Statement

“Columbus endures as a peaceful, safe and vibrant community while maintaining its small-town character. Families and retirees alike live in quality neighborhoods that are well-maintained, have access to goods and services, good schools and job opportunities. Columbus residents work together to ensure their community is a source of pride now and in the future.”

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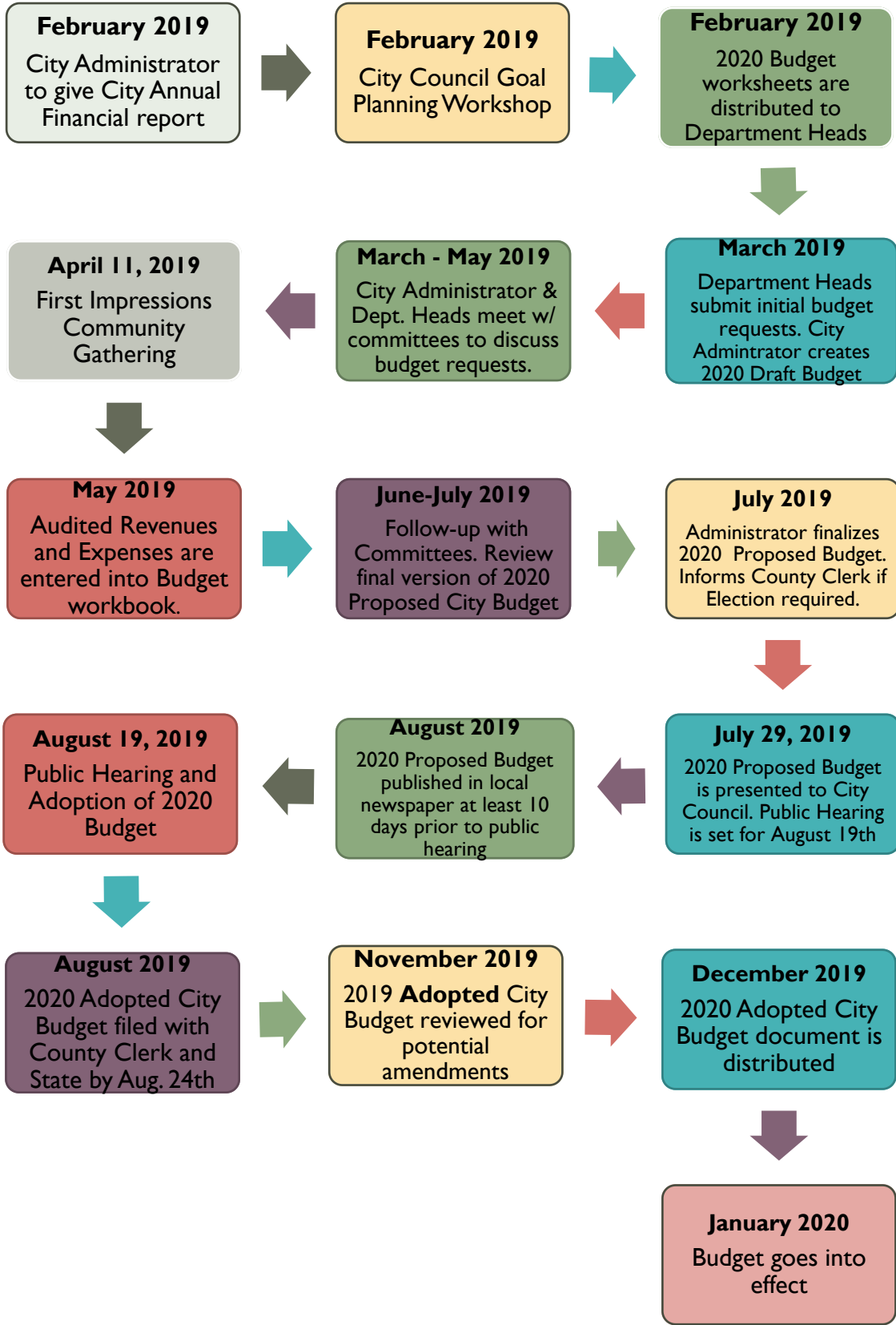
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Budget Process

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Budget Law KSA 79-2925 includes the following provisions

- Cities prepare annual, itemized budgets
- Present the budget no later than August 1
- Do not budget contingency greater than 10% of budgeted expenditures
- Do not budget fund balances (for applicable funds) of more than 5% of fund expenditures
- Adopt the annual budget no later than 10 days prior to August 25
- Provide notices of public hearings
- Provide the adopted budget to the County Clerk by August 25th

Cash Basis Law KSA 10-1101 includes the following provisions

- The Kansas Cash Basis Law prohibits cities from creating a financial obligation unless there is money on hand in the proper fund with which to pay the indebtedness.
- Municipalities and public libraries in Kansas may not create any indebtedness in excess of the amount of money on hand in the treasury
 - A city can issue “no fund warrants” by a resolution of the governing body declaring an extraordinary emergency

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Governing Body
Appointed Officials & Staff
Organizational Chart

2020 GOVERNING BODY

Jerri Burton

Ward I Council Member



Stephanie Farstvedt

Ward I Council Member



Grant Spieth
Mayor



Sean Gilmore

Ward II Council Member



Jan Houser

Ward II Council Member



Tom Pryor

Ward III Council Member



John Brassart

Ward III Council Member



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Nate Long

Ward IV Council Member



Sammye Opela

Ward IV Council Member



Connie Bennett

Ward V Council Member



Kathy Doherty

Ward V Council Member



Doug Mogle

City Treasurer



Elected Officials

<u>Name</u>	<u>Title</u>	<u>Term of Office</u>
Grant Spieth	Mayor	01/18 to 12/19
Jerri Burton Ward 1	Councilmember	01/18 to 12/19
James Lucian Ward 2	Councilmember	01/19 to 09/19
Sean Gilmore Ward 2	Councilmember	09/19 to 12/20
Ron Johnson Ward 2	Councilmember	01/18 to 06/19
Jan Houser Ward 2	Councilmember	06/19 to 12/19
Tom Pryor Ward 3	Councilmember	01/18 to 12/19
John Brassart Ward 3	Councilmember	01/19 to 12/20
Steve Dunlap Ward 4	Councilmember	01/18 to 12/19
Sammy Opela Ward 4	Councilmember	01/19 to 12/20
Connie Bennett Ward 5	Councilmember	01/19 to 12/20
Kathy Doherty Ward 5	Councilmember	11/19 to 12/19
John Paradee Ward 1	Councilmember	01/19 to 01/19
Alvin Patterson Ward 5	Councilmember	01/18 to 09/19
Randy Coble Ward 1	Councilmember	01/19 to 08/19
Stephanie Farstvedt Ward 1	Councilmember	09/19 to 12/20



Alvin H.G. Patterson

August 13, 1938 - September 19, 2019

Department Heads and Appointed Officials

Department Heads

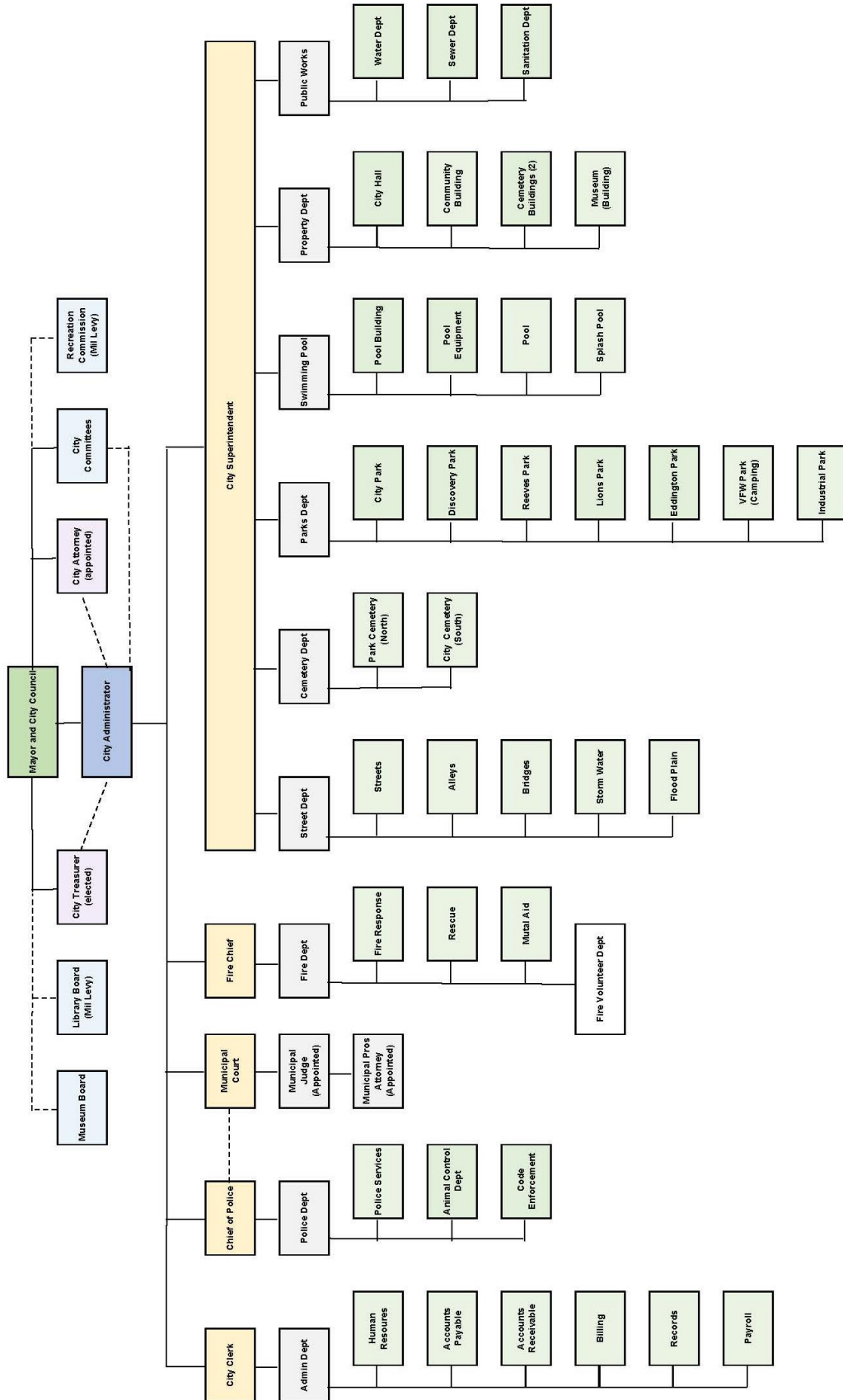
City Administrator	Daniela Rivas	drivas@Columbusks.gov
City Clerk	Cherri Chancellor	cityclerk@Columbusks.gov
Police Chief	Jason Daniels	jdaniels@Columbusks.gov
Fire Chief	Jason Allison	jallison198@gmail.com
Interim Public Works Superintendent	Scott Bennett	sbennett@Columbusks.gov

Appointed Officials

City Attorney	Barbara Wright
Municipal Judge	John Bullard
City Prosecutor	Jake Conard

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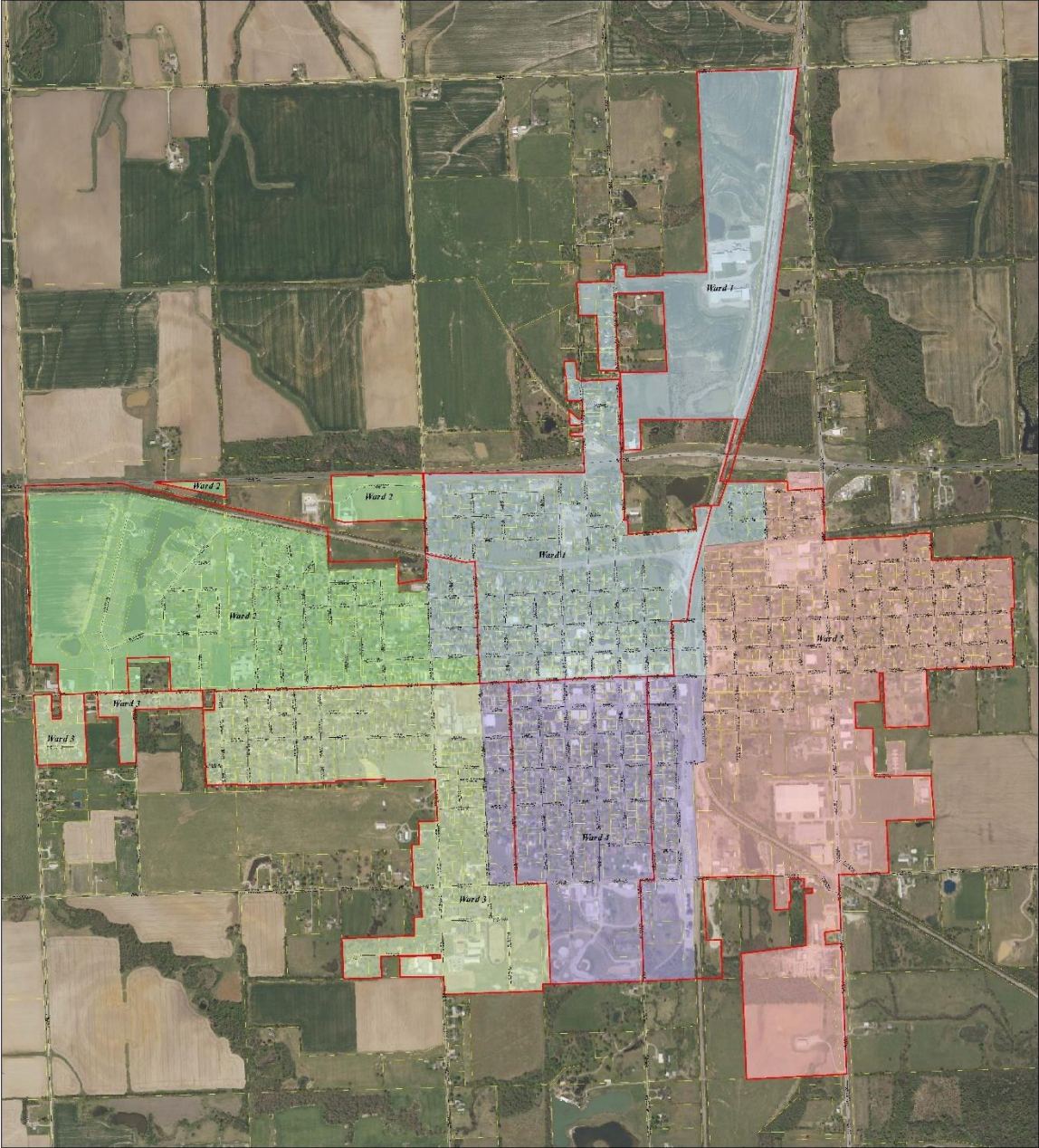
City Organizational Chart



City Ward Map

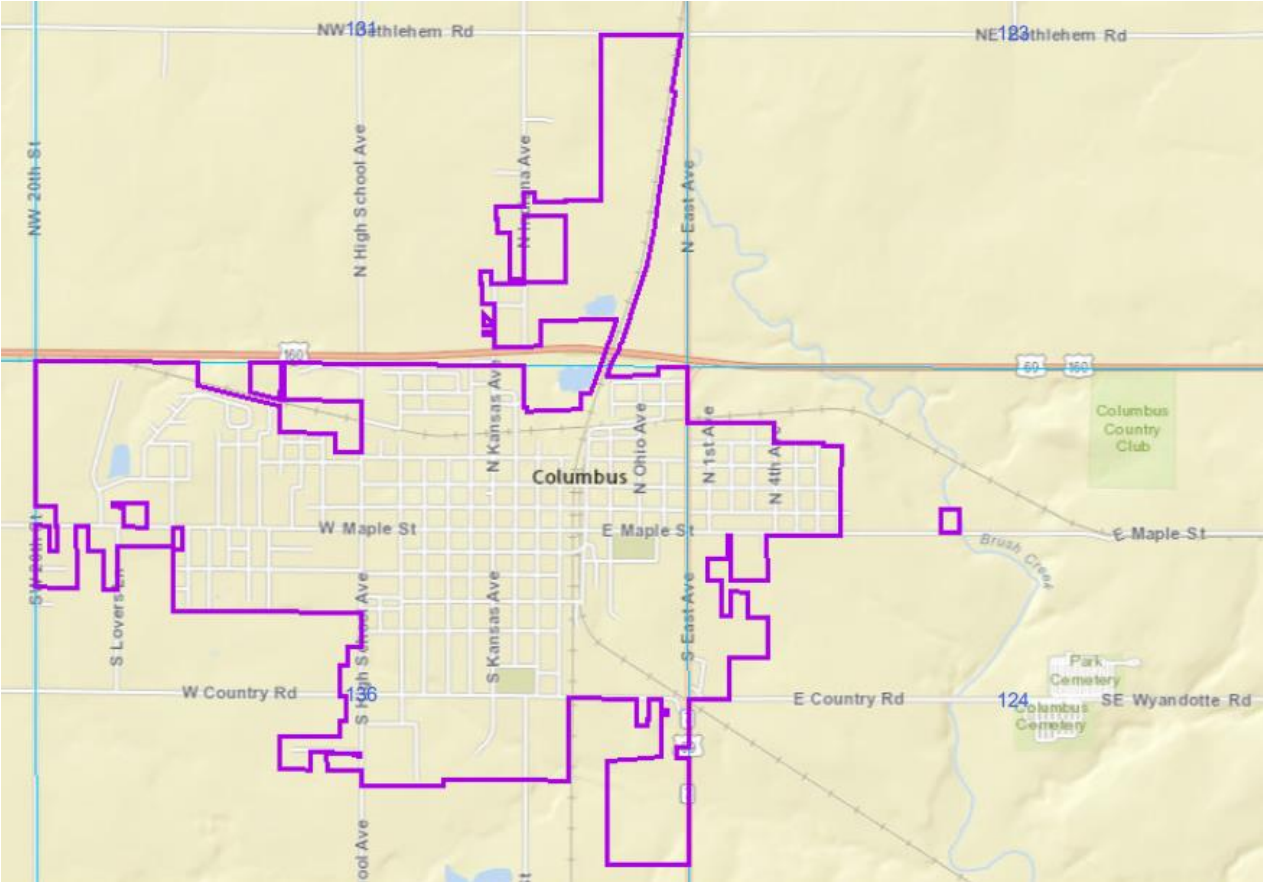
City Limit Map

Ward Map



Ward 1- Light Blue Ward 2- Light Green
Ward 3-Light Yellow Ward 4-Light Purple
Ward 5-Light Pink

City Limit Map



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Dear Honorable Mayor Spieth, City Council, and Citizens of the City of Columbus:

Enclosed is the Approved Fiscal Year 2020 Budget for the City of Columbus. Through the leadership of the governing body, input from Columbus residents and the diligence of Administration, we have put together this financial plan. Similar to previous years, we have worked through an approximate \$150,000 shortfall. Since 2016, the City has been managing expenses to meet the legal requirements of HB 2088, the State of Kansas's tax lid. This tax lid coupled with decreasing tax/service revenue and increased operating costs; our effort has shifted towards cost savings. This adopted budget continues to maintain outstanding services for residents and visitors to Columbus and ensures continued financial strength by meeting our internal cash reserve requirements and is a balanced budget.

The 2020 budget includes a 1.1 mill levy increase. The purpose of this increase is to help offset increased General Fund expenses and declining General Fund Revenue. In 2018, our assessed valuation was \$18,166,167. In 2019, our tax base decreased to \$17,512,827; a 3.5% decrease. The total 2020 adopted budget is \$5,193,966. This budget includes a 10% increase for the City's employee health insurance plan, an electric utility rate increase of 6%, a 3-5% increase in city contractual requirements and increases in base salaries. Even after numerous revenue shortfalls, our employees always stay the course and rise to the challenge as they continue to do less with less. We will continue to monitor our budget and make adjustments on both sides as we see necessary. We continue to work very hard on your behalf to maintain the difficult balance of addressing community needs while being responsible stewards of public funds. I would also like to thank our staff for their efforts in the preparation of the 2020 budget. They have been asked to prioritize, innovate and often delay projects in order to meet our budget requirements. They have continued to cut operating expenses and have prevented the need to consider layoffs or service cutbacks. I am confident that the budget reflects the vision and values of the City Council and am looking forward to another successful financial year.

Respectfully,

Daniela Rivas
City Administrator



2019 Highlights

2019 has seen a number of City Council priorities implemented or initiated.

In the **Police department**, officers were main priority. From the nation's largest police force to our small police force, police departments of all sizes are being forced to rethink how they fill their ranks. While public safety departments face some of the same problems other employers do with an incredibly low U.S. unemployment rate, police officers low pay, tarnished image, increasingly higher standards for new recruits and dangerous / limited job flexibility has led to recruitment stagnancy. With the turnover in the last several years, City Council approved a police retention plan that allows the Police department to hire and retain new officers. This plan includes take home police vehicles after officers successfully complete their first year (live within Cherokee County), a shift differential and the opportunity to gift officers with their off-duty handgun.



Staffing in the Police Department ended on a high note in 2019. It included three new officers: Officer Preston Hosier, Officer Antonio Petree and Officer Ray Vasquez. Officer Christopher Gurney, Officer Preston Hosier and Officer Antonio Petree successfully completed the police academy at KLETC during FY 2019. The City also welcomed animal control officer, Arlo Lewke, who joined us with several years of experience. For the first time in many years, the police department became fully staffed with trained officers in the 4th quarter of 2019. Columbus PD has eight full time officers (one who has taken on code enforcement responsibilities), one animal control officer, one court clerk and six part time officers. With new officers in the field, the need to retain and use the expertise of part time officers was important. Acknowledging the lack of experience and the need to retain and hire experienced officers throughout the year, the City of Columbus stepped up and increased the part-time officer wage from \$9.00 an hour to \$14.00, making Columbus competitive with local agencies. We hired two part-time officers from surrounding agencies to provide adequate coverage and assist with training our department during this transition period.

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Another effort the Columbus Police Department took on in 2019 is Code Enforcement. Discussion among Council led to possibilities of a future position of code enforcement officer. With slim budgets, the ability to create a new position was not in the foreseeable future. During these discussions, Officer Gary Holt stepped up and volunteered to take on those responsibilities. In addition, Officer Holt has been instrumental in developing procedures in code enforcement and successfully presented the International Public Maintenance Code including administrative processes which were adopted by City Council. Officer Holt is working towards a nationally recognized Code Enforcement certification. His efforts have resulted in several properties, the City has struggled with, to be cleaned up. The year ended up with the demolition of four structures. In addition to those, three additional structures are scheduled to be demolished by their owner. Also, 113 notices were sent out for mowing violations, 10 notices for sanitation issues, 23 notices for inoperable vehicle, 15 notices for dangerous or unfit structure violations and 12 notices of housing violations all with successful outcomes. Code Enforcement continues to look at ways to advance and implement more proactive measures so that the violations are addressed sooner.

Even with staffing shortages throughout the year, the department was able to be pro-active and handle all City drug cases. Several large drug seizures had successful outcomes. As the experience level increases and training opportunities are offered in 2020, we anticipate these results and actions only increase the enforcement of illegal drug activity which leads to a safer drug-free Columbus.

Training has become a priority for the police department. Police Chief Daniels approached training from a different angle in 2019. His goal is to continue to develop a career ladder for all officers. The goal is to create leaders in all levels of our chain of command. Within the second year of employment, the City will begin to send officers to leadership and supervision trainings. Even with all obstacles the Police Department faced, officers were able to attain the minimum 40-hour annual training requirement for each officer before the June 30th deadline; the first year we've met the deadline in Chief Daniels' 5 years as Chief of Police. During 2019, the department was able to send officers to evidence custodian certification training, advanced firearms instructor certification, Taser instructor certification, introduction to supervision training along with legal aspects of supervision.

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2019 also included preliminary plans for new Animal Shelter facility which will replace an aging animal shelter that the City has outgrown. Over the last three years, police department salary savings has allowed transfers to capital reserves to build a new animal shelter facility in the coming year. These transfers also allowed us to make minor improvements on the current animal shelter addressing areas of animal cleanliness and comfort per KDHE mandates.

The Police Department continued with its Fleet replacement program and replaced two police vehicles with Capital Equipment funds. This continued program will allow us to completely replace all Crown Victoria police vehicles by 2021.

A multi-department endeavor that included the Police and Fire department included a donation of \$500 to the Columbus Library for their “Dive into Reading” program. The donation funds come from Police VIN inspections and Fire volunteer funds. The goal for this program is to find ways to interact and build city youth and their parents with as many positive interactions as possible. The Columbus Police Department answered 221 9-1-1 calls in 2018 and 209 in 2019. These calls do not include calls that comes straight to the City Police Department. The City is working on tracking these calls to include to include comprehensive data. A successful year for Columbus Police Department.

In the **Fire Department**, 2019 was the year of capital equipment replacement. The Fire Department was able to mutually settle with the City insurance company on the replacement of our 2017 Fire Pumper from a wreck that nearly totaled it in 2018. The City applied insurance proceeds of \$278,400 and purchased a new 2019 Ferrara Pumper. The City completed a lease purchase with Commerce Bank to pay for the \$450,000 fire vehicle. The loan amount totaled \$171,600 with a payment schedule of \$36,500 in four yearly payments. The Department also had the opportunity to purchase a much-needed ladder truck. The ladder was purchased with the trade in of a 2002 Freightliner and a cash payment of \$50,000. The ladder will allow the department to respond quicker to City multi-story fires. Also, with the help of City, Fire volunteers, and the Columbus Community Grant foundation, Columbus Fire was able to purchase a UTV and a trailer. The UTV will assist Firefighters with grass fires to where our larger fire



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trucks have problems getting to. It is also used to respond to medical calls in pastures. The Fire department was able to replenish volunteer funds by selling an aging military fire truck that had been originally donated to the Fire department. With efforts to reduce the Fire fleet, the sale of this truck allowed the City to cut back on insurance, fuel and maintenance. With the replacement of heavy equipment, Columbus Fire was able to purchase a heavy-duty fire gear washer that was compliant with the NFPA standards to keep fire gear clean.



2019 was a rather low volume call year which allowed the Fire department to focus on additional training and needed capital equipment re-organization. Due to the increased changes in vehicles, Fire has been diligently working on outfitting the new fire vehicles within budget. The decrease in calls also allowed for a remodel of the fireman's quarters bathrooms. This update was much needed, and City plans to continue to be pro-active on City building maintenance in the coming years. Also implemented in the 4th quarter was monthly storm siren testing which are now conducted on the 1st Monday of every month at noon to ensure all sirens are performing properly.

Changes in Fire Department staffing included the retirement of Fire Chief Jason Allison. Chief Jason Allison led the fire department as Fire Chief for seven years and continues to be a fire volunteer. Chief Allison's departure allowed the City to re-assess the need for a full-time fire chief. With the hiring of Fire Lead Driver Steven Burton, the Fire Chief position was changed from a part time to a full-time department head position. Steven Burton will begin his duties early 2020. During the last quarter, the department was able to fill two experienced emergency relief driver positions, Derek Carroll and Korey Lucian. This allowed Fire to have adequate coverage while being down a driver. In the last quarter of 2019, Fire is fully staffed with recent hire of firefighter Jaden Tedlock. Our goal is to retain our firefighters and continue to recruit fire volunteers.

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The Fire Department successfully continued managing their social media platform which continues to grow in a positive direction. In 2019, this included videos containing life-saving content: a smoke detector video, a storm siren activation policy video and recently, an emergency ID app video for our viewers to take part in. The annual angel tree program was a success once again. This was the first year the angel tree program was held at the Fire station which allowed for Christmas events for parents and children and distributing of gifts. Administration and Fire department staff were on site participating in this fun event.

The Fire Department Fire Prevention program continued but in 2019, the Fire Department decided to keep Fire Prevention funds in house. We were able to launch and utilize the proceeds from this program in the 4th quarter of 2019. Rather than paying a flat fee to a 3rd party company, the City retained Fire Prevention donations and established a Fire Prevention Fund. This fund will be able to capture Fire Prevention donation savings through the years. The Columbus Fire Department was able to distribute 500 pieces of literature this year because of this program.

Grant applications for 2019 included a wildland grant through the Kansas Forestry Department in Spring 2019 for the replacement of handheld radios for each fire staff member. The City received notice that Columbus Fire was a recipient of this grant totaling \$4,500. The Radios were ordered from TBS Electronics totaling \$12,900.

The Fire Departments' fireman's relief committee was able to re-invest their funds to grow the coverage for all fire staff. This new program gives fire employees up to \$275,000 in additional life insurance as well as a 20-year pension/annuity payout. This will be a great benefit to fire staff and should result in retention of our firefighters.

The **Public Works** Department took on many projects for 2019.



City Parks made some major improvements this year. These updates include new bouncy toys, installation of a new playground set, new paint on all toys, and the scheduling of a new basketball court

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and goal installation to be completed in early 2020. Our City Park also saw the removal of dead trees and four new trees were planted.

A new disc golf course was also installed at City Park. Columbus Disc Golf starts at City Park and winds down through the fairgrounds and ballpark. The 9-hole course was made possible with Special Streets Fund. Public Works also assisted the Columbus Public Library with the installation of a story walk. The story walk, funded through grant monies, allows families to walk around the park and read a



page from a book while taking their stroll. Lions Park also received a new playground set with new paint on existing toys and new pipe border around all toys. Reeves Park saw the most improvements. Nine new trees were planted, new paint on existing toys and the aging park fence was welded, refurbished and painted. Reeves Park also received new grill tops. Horseshoe pits were refreshed with new poles and two new benches and tables were installed. An old park slide was removed, and a new playground set was installed with City and grant funds that came from Columbus Pride. Dirt additions to low spots in the park along with needed grading was also completed at Reeves Park. Two new soccer goals were installed as well. The highlight of Reeves Park was the beginning installation of an all wheel's bicycle playground named 'Ian's place.' It is named after Ian Qualls, an avid Columbus skateboarder, who passed away in a fire in 2015. With an initial donation from the Qualls Family & the Columbus Girls Scouts in 2016 and donations from the Houser and Beggs family in 2019, in kind matching from American Ramp Company Inc. and City park funding, the All Wheels Bicycle Playground was able to see fruition. The park playground plans to open in April of 2020.

There were some updates made to our City buildings. Early in the year, the City museum received a new heat and air unit and new tile in the bathrooms. The city also delivered new rock to add to the museum drive. The City Cemetery saw some general maintenance completed this year as well.

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Cemetery sign poles and flag poles were painted. We said goodbye to the oldest tree in our city, a Sweet Gum Tree. Due to large falling branches, the tree had to be removed to mitigate damage to headstones. Also new lettering was installed for row identification at Park Cemetery.

The City's investment in street infrastructure maintenance continued in FY19. City Street Overlay program included improvements to needed streets which allows the City to delay more significant reconstruction efforts along these corridors. This focus on critical infrastructure projects ensures that the City's streets remain well maintained, enhancing both drivability and mobility in the community. Despite escalation in construction costs, all projects planned for FY19 have been undertaken within the funding allotted for the fiscal year totaling \$180,000. The City overlaid 18 total blocks of streets which includes an asphalt overlay stretch on West Maple & our VFW pond. The Curb replacement program was able to replace 191 feet of curb and crack sealed 67 total blocks. Public works also replaced 68 new traffic signs. Due to the limited funds of street maintenance, the City submitted an application for CDBG grant funding. This qualification effort included going door to door to get census surveys filled out by as many residents for the possibility of reaching 51% low to moderate income completed surveys. The City reached enough LMI surveys in February of 2019 which allowed the City to apply for CDBG street facilities funding totaling \$600,000 to rehabilitate High School street from Maple to the Highway. The application was submitted in October and will be decided on in early 2020. Another grant effort the City assisted with in 2019 was the Columbus Safe Routes to School Phase I application. The grant application was for \$12,000 through the Kansas Department of Transportation that would pay for a study that would develop a long-range capital plan for safe walking and bicycling.

The City Pool has a decline in patrons in 2019. The City attributes this mostly to the incredibly high amount of rain Columbus saw. Rainfall broke records in Columbus. May weather totaled 20.17 inches which broke the old record of 18.4 inches in 1943. Pool revenue has steadily decreased since 2017. 2018 & 2019 revenue totaled \$22,673, \$21,932 and \$18,975 respectively. Pool improvements in and around the pool included bricking inside the pool near the children's area and the addition of new oversized umbrellas. The City pool slide was placed out of service twice this summer; first time due to two large leaks in the fiberglass slide and the second for a failing motor. Both were fixed by our Pool Department.

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Annual clean-up efforts continued in 2019. City Spring and Fall Clean up along with our E-Waste event were also held in 2019. Cherokee Co. collected 40 thousand pounds, had 123 participants and \$202 was donated to help offset the E-waste Cost. The City also completed the Leaf pick-up program in November and December. Continued requests through December for additional leaf pickups proved citizens' need for this service. The street sweeper which is being used to vacuum the leaves cannot keep up with the demand. City is looking at purchasing a larger leaf vacuum.



Other Public works efforts included City Water tower maintenance. The water tower was cleaned and inspected in 2019 with no major issues. It will be re-inspected in 2022. The City Standpipe had a pretty large leak that was fixed in 2019. It's scheduled maintenance and inspection will be held in 2020 with a three-year inspection schedule as well.

The Water/Sewer Department completed installation of new electronic meters in 2019. This included the installation of 1,536 electronic meters over three years costing the city \$377,138. Electronic water meters are quickly becoming the standard for utilities around the country. They allow for more accurate and quicker collection of water usage readings than the manual method we had been using previously. The utility billing department is looking at ways to improve water billing which includes an already extended due date (the 15th of the month instead of the 10th). It is one of many ways we can better serve our customers and improve the overall efficiency of City.

The department also managed and assisted with the Mulberry Street Drainage Improvements Project. The project was engineered by PEC and completed by Home Center Construction. This project included staking, removing a residential fence, clearing and grubbing, installing new 12" PVC and reinforced concrete pipe, erosion control with rip rap and reinstallation of the fence and sidewalk by City staff. This drainage project stemmed from an inadequate drainage throughout the residential area that prevented water runoff from being diverted away from homes. The lack of drainage was complicated by uneven sloping and decades of vegetation buildup.

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Columbus Sanitation department made some planned changes for the coming year. City Council approved an increase in City's Trash rates effective Jan 1, 2020. This increase is planned to assist in the future financing of a new/improved Public Works Facility and utility infrastructure improvements planned over the next 5 years. A new sanitation vehicle has been ordered along with 200 carts through a new program to test a cart system in the City in 2020.

Public Works saw turnover in 2019. This included a street laborer, an equipment operator and a city mechanic. The City hired Brent Perry in streets, Brian Vance in a new position as the utility technician and Jason Spainhower as our new mechanic, The savings from meter installation and receipts from selling of old analog meters, was able to start a uniform program which included purchasing boots for all staff. The 2020 training plan is to cross-train all public works employees which includes: one additional water operator, one additional sewer operator, two back-up equipment operators and a back-up pool maintenance staff member.

Community beautification efforts included a new Butterfly Garden at the entrance to the City through Liberty Utilities beautification program. Flowers, small trees and shrubs were planted near the Welcome to Columbus sign. Liberty Utilities also painted downtown light poles in an effort to beautify Columbus. Lastly, sponsored through the K-State extension office, a group of Columbus Girl Scouts became a youth tobacco prevention group, called RESIST. They have been working to spread awareness of the risks of tobacco and drug use to their peers in the Columbus School District and the local community. The girl scout troop attended a Columbus City Council meeting to express their concerns about smoking taking place in Columbus parks. Columbus already has a no-smoking ordinance in place. There was a request to City Council to approve the installation of tobacco-free signs in the parks throughout Columbus. Public Works was able to install the no tobacco signs in all City parks.



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The Public works department was able to assist with two farmers markets held at the square and another held at Reeves Park. These markets include vendors, food trucks and entertainment. The Columbus Project's Liz Simpson is a guiding force in putting these events together that bring in many customers to Columbus.

Administration stayed busy as well. The city is working on its 2020 codification of City Code.

This last City Code codification occurred in 2014. Municode includes a contracted service which will continuously update an electronic version of our City code effective January 1, 2020. This service will allow City staff to have quick and up to date access of our City laws as they get adopted. The City also agreed to partner with Pittsburg State University Computer Sciences department to revamp the City website. The website should be up and running by Summer of 2020. The City Administrative Department took on joining the social media world with the creation of a City Facebook page. After its implementation in summer of 2019, the Facebook page has 900 followers by the end of 2019 and continues to receive hundreds of engagements and shares of topics that the City had previously not communicated to citizens through an online platform. Administration efforts will include the creation of a comprehensive communication plan on reaching and effectively communicating to our citizens, customers, stakeholders and media in the coming years.

We also sponsored two trainings (internal and external): one for Department heads that included reasonable suspicion training to ensure staff has the knowledge and confidence they need to make reasonable suspicion determinations. The second was a city-wide mandatory training which included harassment & diversity training. The City-wide training will continue with one to two trainings a year.

The City was able to participate in CUHS career day again this year. Departments represented included Fire, Police, Code Enforcement, City Administration, and our Mayor, Grant Spieth, represented City elected officials. We love to participate in this yearly event to educate students of the government career possibilities at the local level.

The City's Economic Development efforts included the continuation of the Commercial Rehabilitation Grant program where Council approved six grants totaling almost \$30,000 to support rehabilitation

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and preservation of commercial buildings; encourage new businesses and retain, revitalize and expand existing businesses in Columbus, Kansas. Another successful project the City of Columbus was able to be a part of was the relocation of the RISE Center. Through the recommendation of the Columbus Economic Development Committee, City Council voted to approve the donation of \$75,000 to SEK Interlocal 637 to create the RISE Center. SEK Interlocal 637 is a special education organization established through an agreement between 13 Southeast Kansas school districts to provide special education and related services to identified students from each of the member districts. The school districts cover an area reaching as far north as Uniontown and as far south as Baxter Springs, with the new Columbus facility serving the southern region of the service area. This donation assisted interlocal 637 in its effort to remodel a vacant building and house students that were previously bussed all over Cherokee and Crawford County. The almost 16,000 square foot building formerly housed Elm Acres residential facility for girls. Built in 1992, the facility closed in December of 2009 when girls residing in Columbus were relocated to the Elm Acres Pittsburg facility. The building remained empty and was eventually given to USD 493. The Columbus district then donated the building to the Interlocal this past summer, for use as the RISE Center. The building has three wings, making it conducive to housing the differentiated programs of the Interlocal. A center core contains a large kitchen, multi-use classroom, meeting space, and a multi-purpose room.



In efforts to further development in Columbus, the City created the Columbus Land Bank. As the City copes with hundreds of abandoned, eyesore properties, it's looking beyond trying to fill them with new residents. The City Land Bank will focus on the conversion of vacant, abandoned, tax-delinquent, or otherwise underused properties into productive use. These properties are often grouped together as "problem properties" because they destabilize neighborhoods, create fire and safety hazards, drive down property values, and drain local tax dollars. The Columbus Land Bank was created to strategically acquire problem properties, eliminate the liabilities, and transfer the properties to new, responsible owners in a transparent manner that results in outcomes that will bring more residents to the City of Columbus.

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City Council also made some changes to Council structure. In May 2019, Charter Ordinance 1436 passed with a 6-5 vote in favor of reducing City Council size from 10 council members to 5 council members and establish a schedule for staggered three-year elective terms of office. The County received a protest petition with enough signatures that required the decision to go to public vote. On Aug 6th, 2019, Columbus residents voted in favor of reducing City Council size. This reduction will go into effect January 1, 2021. This reduction will require a change in committee structures for the City in 2020.

In efforts to spur beautification of our City, the City sponsored a committee called the City Beautification Team. This team was created to further enhance City's effort to improve Columbus's physical appearance. The Team was able to get Yard of the Month started and is working on a streetscape Beautification project.



Reader's Guide to the Budget Document

Elected leaders and City staff welcome the reader's involvement in City of Columbus government. Aware, engaged citizens are the cornerstone of good local government. In reviewing this budget document, readers have the opportunity to educate themselves about and become involved in the organization that most directly affects the quality of life for Columbus. The budget document is one of the City's most essential policy and operating tools. The budget document describes how the City plans to use its resources to meet the needs of the community. It is also a resource for citizens interested in learning more about the operation of their City government.

The City of Columbus' budget document is divided into 6 sections. This structure gives the reader insight into the structure of the organization. Through the City's departments and programs, the reader can see how property and sales taxes, utility payments, and other fees flow through the organization to support the services that residents need and expect from the City. The budget starts with several narrative sections, including the Administrators Message and the City of Columbus Highlights. These sections provide a context for the numbers that follow. Each figure—whether it represents dollars, people, or equipment—plays an important part in a service being provided to the community. The City budget fulfills several functions:

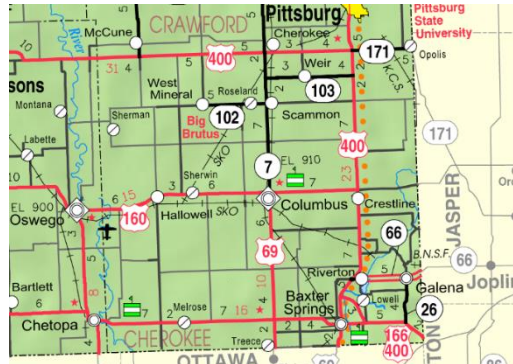
- At its most basic level, the budget is an accounting document. It establishes the basic guidelines that the City uses to measure and control expenditures and to track its revenues.
- The budget also serves as an operational guide. It identifies work programs and goals to be achieved for each department or unit in the coming fiscal year.
- At the highest level, the budget is an important policy document. The annual budget process is the one time during the year when all City operations and processes are reviewed in a comprehensive manner. The City reviews the needs of the community, priorities, and goals and then matches resources against those needs, priorities, and goals. Resources are limited, so choices must be made. The annual budget reflects those choices.
- Finally, throughout all levels, the budget is a communications tool. It is one of the means that the City uses to explain the various demands, needs, constraints, resources, and opportunities it faces. It communicates the choices made and the direction in which the City is headed.

City of Columbus Profile

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Where is Columbus located?

Columbus is the second largest city and county seat of Cherokee County, Kansas. It is located approximately 15 miles south-southwest of Pittsburg. The City is just a 25-minute drive west of downtown Joplin Mo along US 160. Within 20 miles of Columbus, other major highways include US 66 and US 400. The City is located 19 miles from Joplin Regional Airport and one hundred five miles from Tulsa International airport.



How big is Columbus?

Columbus has a total area of 2.42 square miles and 3,096 residents. Since 2013, Columbus has seen a steady decline in population (approx. 7%) since 2010 from 3,312 residents (2010 Census).

When was Columbus established?

Columbus' 1st settlement was established in 1868 and incorporated in 1871. Columbus was a railroad junction for the Saint Louis and San Francisco, and the Missouri, Kansas, and Texas railroads. It was named Columbus by A.L. Peters, one of the European-American founders, for his hometown of Columbus, Ohio; the name thus indirectly honors Christopher Columbus, the explorer.

Who lives in Columbus?

Columbus attracts families of all ages due to its proximity to Joplin Missouri and Pittsburg Kansas. The median age is 47 years old (Kansas median is 38 years old). The median household income in Columbus is \$38,236 (2017) with an average home value of \$83,853.

How is Columbus governed?

Columbus operates under the Mayor-Council-Administrator form of government, a system that combines strong political leadership of elected officials with strong managerial experience of a professional City Administrator. In this form of government, Council members and the Mayor are leaders and policy makers elected to represent both their wards and the City as a whole by

2020 ADOPTED BUDGET

concentrating on policy issues that are responsive to the needs and wishes of residents. The City Administrator is hired by the City Council and Mayor to carry out policies, oversee City operations, and ensure that the entire city is being served. The Administrator is also responsible for overseeing all planning functions and overseeing all economic development. The Governing Body establishes goals and policies which the staff executes under the supervision of the City Administrator. City Council meets at 6:30 p.m. the first and third Monday of each month at City Hall which is located at 300 E. Maple Columbus KS 66725.

What services does Columbus provide?

Led by the City Administrator, a staff of 33 full time employees provide the following services:

Professional City Management	Code Enforcement
Public Information/ Records Requests	Economic Development
Street Maintenance	Fire
Water & Sewer	Parks & Recreation
Sanitation	Police
Municipal Court	Cemetery
Pool	

The City operates its own water/sewer utility system (water is purchased from Bonecreek RW #11 and Spring River RW #19). Liberty Electric Utility supplies electricity and Kansas Gas Service supplies natural gas to the area. The City has 9 sworn law enforcement officers, 6 part time officers, 4 full time fire fighters, two relief firefighters and 14 fire volunteers who provide continuous full-time protection to the City. Emergency Medical Services are provided through Cherokee County.

What Educational Institutions and Facilities are in Columbus?

Opportunities for higher education are not far from home with students having access to four major universities; Pittsburg State University, Missouri Southern University, Missouri State University and Crowder College along with four small colleges; Coffeyville Community College, Labette Community College, Neo A&M and Fort Scott Community College and many community colleges all within three hours driving time. The City has USD 493 Schools District that includes Park and Highland Elementary, Central Middle School and Columbus High School.

2020 ADOPTED BUDGET

What Recreational and Cultural facilities are in Columbus?

There is a wide variety of recreation available in and near the City including Claythorne Lodge; a premier resort that can accommodate over 1,000 shooters including the U.S. Open Sporting Clays Championship scheduled for spring 2020. Rotating sites every year, the renowned championship draws approximately 1,200 shooters from across the country who compete in a variety of categories. The eight-day event is slated for May 31 to June 7, 2020 and offers more than \$50,000 in cash and prizes. The lodge includes spans over 280 acres and is located at 1329 N.W. 100th St., near Columbus. For more information, visits <https://www.claythornelodge.com/>.

The Strip Pits, mined land wildlife area is one of the most unique areas to fish in the state. Located in Cherokee, Crawford and Labette County, there are more than 1,000 unique previously strip-mined lakes that range in size from 0.5 acre to 50 acres. For more information, contact the Kansas Department of Wildlife, Parks & Tourism, Mined Land Wildlife Area Office at 620-231-3173 or <https://ksoutdoors.com/Fishing/Where-to-Fish-in-Kansas/Fishing-Locations-Public-Waters/Southeast-Region/Mined-Land-Wildlife-Area>

The City of Columbus has several recreational activities located within the City. Columbus is now home to a 9-hole Disc Golf Course. The Course was completed in the winter of 2019. This Disc golf course runs through City Park and the ball diamonds. Right outside the city is Brush Creek Golf & Grill Golf with a 10-tee driving range, 9 regulation holes and a full-service Country club and restaurant bar and grill.

An All Wheels Bicycle Playground located at Reeves Park (to be completed April 2020) began construction in late 2019. Called “Ian’s Place” this playground will include a trail, a pump track and sensory playground instruments.

The Columbus Public Library is located just eight blocks west of City Hall. The Library offers library on wheels, internet access computers, wifi device check out, weekly children’s activities, adult crafting and summer reading program for children.

2020 ADOPTED BUDGET

Do you have a recreation center/workout facility in Columbus?

Although the City does not have a recreation center, Titan Fitness is located at 200 W. Pine Columbus Kansas. It is a workout facility that has weight and cardio equipment. For more information, please visit <https://www.facebook.com/Titan-Fitness-642643439579280/>. 15 minutes southeast of Columbus in Riverton Kansas is Spring River Wellness Center (SRWC). SRWC is a full-service wellness center complete with a fitness center, personal training, full size gym, indoor walking track, group exercise classes, and a smoothie bar.

Do you have a Senior Center/Senior Services?

The City does not have a senior center, but Columbus does have a retirement living center called Autumn Place. This center includes all the amenities of a home including independent living apartments, residential care, assisted living, and memory care. Columbus also has a skilled nursing and rehabilitation community center called Medicalodge serving the short-term and long-term care needs of our residents.

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**2019
SUMMARY**



General Fund Summary

The following Chart outlines 3 years actual history and 2 years of budget.

2020 ADOPTED BUDGET

	2016	2017	2018	2019	2020
GENERAL FUND	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
BEGINNING BALANCE	490,008	427,578	299,582	336,867	223,102
REVENUE					
Taxes	668,786	682,874	734,862	680,650	720,739
Local Retail Sales Tax	839,274	800,145	817,248	807,000	807,000
Special Alcohol Tax	2,764	2,837	3,219	2,500	2,500
Franchise Fees	191,730	191,895	212,732	208,000	208,000
Intergovernmental	4,406	6,976	2,556	2,500	2,500
Licenses and Permits	12,270	15,434	8,453	8,950	7,800
Township Fire Protection Fees	35,613	42,588	32,125	35,000	50,446
Court	46,343	54,843	59,093	51,300	49,900
Interest	9,848	17,723	43,986	40,000	42,000
Swimming Pool	22,663	22,673	21,931	22,500	22,100
Sale of Lots	1,000	1,000	2,750	1,200	1,600
Grave Openings	7,200	8,850	8,250	8,000	9,000
PILOT	1,332	1,332	0	1,330	1,330
Community Building	2,500	3,180	3,500	3,000	3,000
Other	46,948	39,965	27,578	4,050	13,400
Transfers In	36,004	36,006	36,155	36,000	45,000
TOTAL REVENUES	1,928,680	1,928,320	2,014,438	1,911,980	1,986,315
EXPENDITURES					
Legislative	46,725	54,097	52,122	58,200	53,610
Administrative	227,975	186,804	216,822	249,600	269,681
Streets	411,069	396,742	432,153	495,255	534,925
Cemetery	62,106	62,864	54,535	70,535	75,886
Parks	34,485	63,845	36,430	47,755	48,804
Swimming Pool	67,087	84,775	67,877	82,055	63,957
Property	72,901	107,018	93,229	97,255	128,904
Police	441,680	483,931	461,891	531,290	536,199
Animal Control	27,405	35,882	31,664	38,350	41,840
Fire	219,284	244,523	253,191	259,950	269,770
Contingencies	33,904	-	-	-	-
Lease Purchase	23,990	53,836	-	-	36,495
Transfers Out	322,500	282,000	277,238	95,500	51,000
TOTAL EXPENDITURES	1,991,111	2,056,316	1,977,152	2,025,745	2,111,071
RECEIPTS OVER/(UNDER)	(62,431)	(127,996)	37,286	(113,765)	(124,756)
ENDING UNENCUMBERED CASH	427,578	299,582	336,867	223,102	98,347

2020 ADOPTED BUDGET

General Fund

The General Fund is used to account for all transactions not properly includable in other funds. The principal sources of revenue include property taxes, sales and franchise taxes, licenses and permits, fines and forfeitures, and charges for services. Expenditures include General Administration, Legislative Body, Streets, Parks, Pool, Cemetery, Property, Police & Code Enforcement, Animal Control, Fire & Municipal Court.

Total Revenues

City revenues have continued to decline over the years. The decline began during the last recession (around 2009). Figure 1 below graphs the breakout of revenue sources for the City of Columbus General Fund. 2020 Revenues are projected to be \$1,986,315, which is 4.0% higher than the 2019 Adopted budget. This increase is mainly from a 1.1 mil levy increase, more tax dollars re-allocated to General Fund (vs. Health Insurance Fund), an increase in township protection fees for Fire Service and increased interest income from investments moved over to the Kanas Municipal Investment Pool. The City also increased the sales tax revenue estimate which has been trending approx. 2%/ year increases over the last 5 years. The 2020 estimate is projected to be \$807,000.

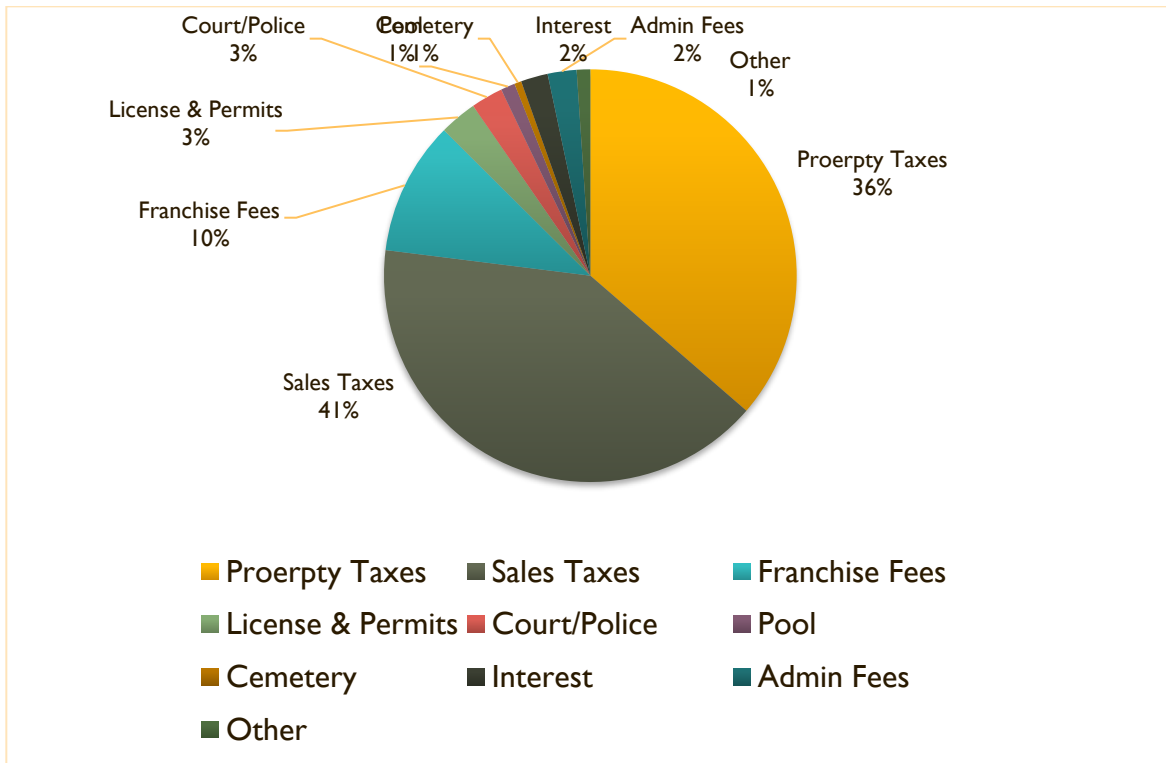


Figure 1- Revenue splits in City General Fund

2020 ADOPTED BUDGET

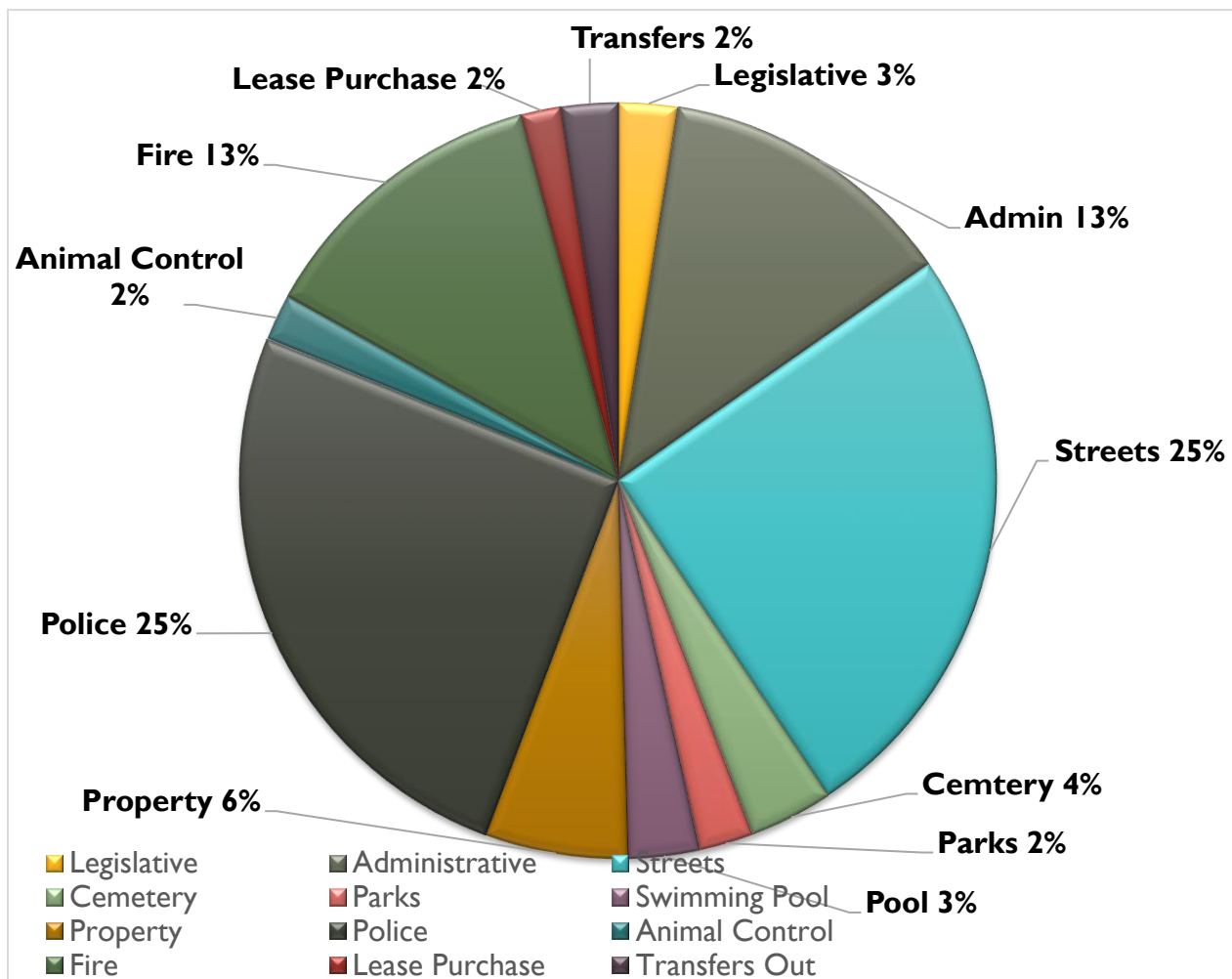
2018 City Tax Rates for 2019 (2nd Class Cities under 5K pop)				
City	2018 Population*	Tangible Valuation	Total City Levy	Levied by City by All Units
Fairway	3,957	97,055,669	19.917	120.873
Seneca	2,039	23,537,908	32.340	120.819
Hesston	3,782	32,254,436	36.062	150.974
Minneapolis	1,960	10,011,045	43.112	194.395
Hillsboro	2,850	18,853,659	43.176	181.694
Garnett	3,253	23,424,888	43.544	189.208
Lincoln Center	1,209	4,932,170	46.120	199.090
Edwardsville	4,498	62,112,524	46.139	180.750
Miami County	-	24,363,423	39.820	157.948
Frontenac	3,413	22,184,535	48.764	152.045
Hugoton	3,831	20,095,800	49.634	212.806
Goodland	4,411	32,213,043	50.061	164.246
Sterling	2,230	10,228,914	50.540	177.869
Caney	2,026	10,798,297	51.925	203.108
Lyons	3,565	15,024,709	52.256	172.280
Hiawatha	3,147	23,369,552	52.949	138.828
Mulberry	519	653,035	53.493	157.035
Osage City	2,796	17,138,621	55.880	179.182
Baxter Springs	3,958	21,361,710	57.459	160.032
Columbus	3,096	18,166,167	57.519	155.479
Beloit	3,710	27,595,948	57.803	200.265
Russell	4,463	29,487,678	58.832	195.202
Yates Center	1,335	6,122,452	59.166	212.859
Fredonia	2,270	10,640,891	59.757	178.514
Holton	3,266	21,346,738	60.745	198.725
Phillipsburg	2,512	11,161,384	61.010	200.574
Larned	3,855	18,604,378	61.273	198.776
Hoisington	2,559	10,747,537	62.764	204.399
Girard	2,706	12,674,970	63.807	178.131
Clay Center	3,980	27,347,714	65.849	185.880
Council Grove	2,051	13,093,112	65.970	207.614
Elkhart	1,869	9,762,196	66.081	212.723
Chetopa	1,050	3,148,693	66.867	229.576
Norton	2,775	13,594,076	67.079	196.925
Marysville	3,271	28,990,288	67.411	178.823
Horton	1,696	\$6,242,273	67.762	144.578
Eureka	2,401	10,509,557	67.803	204.665
Osawatomie	4,298	23,242,472	68.788	178.508
Kingman	2,929	16,926,268	69.553	200.614
Galena	2,900	19,800,477	69.697	176.690
Cherryvale	2,180	7,127,044	69.853	210.287
Marion	1,801	9,927,074	71.117	212.136
Caldwell	1,009	5,677,115	72.123	216.255
Scott City	3,851	26,258,303	72.206	207.964
Belleville	1,895	9,203,737	72.591	220.609
Halstead	2,054	13,500,995	72.727	171.520
Ellis	1,982	13,478,893	74.303	165.262
Oswego	1,719	7,192,946	74.312	233.066
Anthony	2,132	11,882,605	74.699	218.289
Nickerson	1,009	3,811,812	75.857	196.592
Kinsley	1,392	6,338,057	76.778	229.981
Neodesha	2,315	8,642,716	77.296	206.285
Harper	1,355	9,311,499	79.119	223.324
Florence	440	1,631,847	82.717	222.848
Humboldt	1,802	8,694,431	90.718	233.910
Osborne	1,339	6,286,481	91.729	229.376

Source: League of Kansas Municipalities, *Kansas Tax Rate and Fiscal Data Book: 2018 Taxes Levied for 2019*, 2019 Edition.

2020 ADOPTED BUDGET

Total Expenditures

Expenditures for FY20 are projected to be \$2,111,071. The 2019 expenditure budget totaled \$2,025,745. This is an increase in budgeted expenditures of 4%. Departments are expected to end 2020 within current budgeted expenditures with a budgeted cash carryover of at least \$98,000 with a projected carry-over of \$178,000. This increase in expenditures is attributed to many reasons. In 2019, Council approved increase in wages. The included an added shift differential for all police officers working 2nd and 3rd shift, an increase in part time police officers from \$9.00 to \$14.00 an hour and the continuation of 0-5% merit increases for all employees based on their performance evaluation throughout the year. This, in turn, increased the personnel budget in general fund departments. Also included in the budget is an increase in contractual requirements which includes an increase in our information technology contract, utility and insurance cost increases and the lease purchase payment on a new Fire Pumper.



2020 ADOPTED BUDGET

Utility Funds

The Water, Sewer & Sanitation utility funds operate as self-supporting Enterprise Funds. Charges for services have been down for the last several years and 2019 was not an exception. 2019 was a wet year. This coupled with declining water customers, the utility fund ended with a projected \$450,000 unreserved fund balance. This is a decrease in cash reserves of 9% over 2018. Declining cash carry over will be a topic of discussion in the coming years. Utility fund expenditures were up 12% primarily because of rising costs which include increases in personnel and benefits costs, contractual requirements and water purchase rates.

Factors Influencing 2020 Budget

The City budgeted revenue versus expenditures experienced a shortfall in 2020. This shortage was caused by an increase in operating expenditures and decrease in revenues to cover those expenditures. The tax base rose but only slightly. This increase in revenue (mainly mil levy) isn't enough to cover the shortfall due to shortages in all areas of our government. Even as City revenues have dropped, wages, pension and health insurance costs will steadily climb and will continue to do so in the coming years.

The 2020 Budget reinforces our commitment to public service. While always seeking to become more efficient, we capitalize on these opportunities to become more proactive and to evaluate alternative management practices and methods of service delivery. The most challenging aspect of this year's budget process has been maintaining high levels of service while the city's revenue streams decrease. City staff has done a remarkable job understanding the times and responding to them accordingly. The service levels have been maintained while keeping an eye on expenditures.



**GENERAL FUND
BUDGET SUMMARIES**

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2020 ADOPTED BUDGET

General Fund Revenues		2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET
TAXES	Ad Valorem Tax	573,231	576,401	612,589	575,000	612,589
	Special Assessment	1,849	4,422	6,357	4,000	4,100
	Commercial Vehicle Tax	405	504	562	700	550
	City Sales Tax	236,892	233,693	229,693	230,000	230,000
	City Sales Tax Special	236,891	233,693	229,689	230,000	230,000
	County Sales Tax	175,632	162,424	166,480	160,000	163,000
	Compensating Use Tax	189,859	170,335	191,386	180,000	184,000
	PILOT	1,332	1,332	-	1,330	1,330
	Delinquent Taxes	18,493	17,236	22,276	17,000	17,000
	Motor Vehicle Taxes	74,500	86,700	90,755	82,000	85,000
	Watercraft Taxes	398	391	479	400	250
	Recreation Vehicle Tax	826	928	775	950	750
	Watercraft Delinquent	-	89	105	-	-
	Rental Excise Tax	58	40	14	-	-
	16/20m Vehicle Tax	875	586	952	600	500
	Utility Franchise Tax	191,730	191,895	212,732	210,000	208,000
	Connection Links	2,558	2,554	2,556	2,500	2,500
	Alcohol Liquor Tax	2,764	2,837	3,217	2,600	2,500
	TOTAL TAXES	1,708,293	1,686,060	1,770,618	1,697,080	1,742,069
COURT	Cash Bonds	1,250	(2,650)	9,716	1,000	1,000
	Restitution	2,368	4,698	1,239	2,500	2,500
	Police Fund Diversion	1,976	2,143	2,469	2,000	2,100
	Equipment Fund Reserve PD	1,140	1,457	1,502	1,300	1,300
	State Tres Training	3,874	5,501	6,027	4,500	5,000
	Court Service Fees	8,075	11,579	12,315	10,000	10,000
	Court Fines	27,661	32,115	27,328	30,000	28,000
	TOTAL COURT	46,344	54,843	60,596	51,300	49,900
LICENSE & FEES	Beer/Liquor Sales	1,825	3,220	800	2,000	1,000
	Report Fees	85	194	143	200	100
	Animal Adoption Fees	210	10	20	-	-
	Pick-up/Impound Fees	1,095	947	310	500	350
	Dog License Fees	2,035	900	1,665	1,000	1,000
	License Plant/Golf Court Fees	100	85	175	150	150
	OCC license	4,925	6,075	5,280	5,100	5,200
	Township Protection Fees	35,613	42,588	32,125	35,000	50,446
	TOTAL LICENSE & FEES	45,888	54,019	40,518	43,950	58,246
SALES & RENT	Sale of Lots	1,000	1,000	2,750	1,200	1,600
	Grave Openings	7,200	8,850	8,250	8,000	9,000
	Street Openings	932	350	350	350	350
	Community Building Rent	2,500	3,180	3,500	3,000	3,000
	VFW Camping Fees	1,498	1,710	2,570	1,500	1,700
	Pool User Fees	18,203	17,634	16,472	18,000	17,300
	Pool Rentals	4,460	5,039	5,460	4,500	4,800
	Weed Income	1,810	1,565	1,687	1,000	2,000
	TOTAL TRAVEL & SUBSCRIPTIONS	37,603	39,328	41,039	37,550	39,750
INTEREST	Interest Income	9,848	17,723	43,986	40,000	42,000
	TOTAL INTEREST	9,848	17,723	43,986	40,000	42,000
OTHER	POP money	1,313	1,691	1,745	1,000	1,500
	Administrative Assessment	36,000	36,000	36,000	36,000	45,000
	Transfer In	21	32	155	50	
	CC Convenience Fee	1,995	2,203	2,865	2,000	2,600
	Service Charges	269	40	34	50	50
	Misc. Income	23,302	18,734	10,339	3,000	5,200
	Reimbursement	17,804	17,647	6,544	-	-
	TOTAL OTHER	80,704	76,347	57,681	42,100	54,350
TOTAL REVENUES		1,928,680	1,928,320	2,014,439	1,911,980	1,986,315

Legislative

Significant Expenditure Changes:

City of Columbus incurred an approximate unbudgeted \$12,000 expense for an election that was requested by citizens. A City Ordinance was approved that reduced council size from 10 to 5 and lengthened council terms. After the August 2019 election, citizens voted in favor of reducing council size and staggered lengthened terms.

2020 endeavors for the Legislative Department include looking at opportunities to go paperless. This would include purchasing laptops for council communication rather than paper packets that are hand delivered by City staff. This would include a potential increase in equipment and IT costs in year one but the cost savings of going to a paper-less process will see savings in years to come. The change would allow more efficient communication between council members, staff and constituents in a timelier manner.



Legislative Expenditures

DEPARTMENT EXPENDITURES		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET
PERSONNEL						
	Mayor Salary	1,350	-	1,350	1,650	1,785
	Council Salary	10,470	11,820	10,513	10,200	10,625
	Treasurer Salary	6,000	6,000	6,000	6,000	6,000
	Attorney Salary	12,000	12,000	14,176	14,400	14,400
	TOTAL PERSONNEL	29,820	29,820	32,039	32,250	32,810
OPERATING						
	Legal & Classified	5,615	5,472	5,568	6,000	6,000
	Audit Expense	1,000	1,000	1,500	1,000	1,000
	TOTAL OPERATING	6,615	6,472	7,068	7,000	7,000
INSURANCE						
	Linebacker	3,323	4,517	4,734	4,800	-
	General Liability	-	-	-	-	4,800
	TOTAL INSURANCE	3,323	4,517	4,734	4,800	4,800
TRAVEL & SUBSCRIP						
	Travel Meals & Accommodations	1,746	1,575	2,037	2,000	2,200
	Subscriptions	2,092	2,584	3,170	3,000	3,300
	Conferences & Seminars	853	1,231	1,503	2,000	-
	Training	-	-	-	-	2,000
	TOTAL TRAVEL & SUBSCRIPTIONS	4,691	5,390	6,710	7,000	7,500
MAINTENANCE						
	Contracted Services	417	399	1,121	1,000	-
	Equipment Repair	-	-	26	500	-
	TOTAL MAINTENANCE	417	399	1,147	1,500	-
CONTRACTED SERVICES						
	Contracted Services	-	6,258	-	4,000	-
	TOTAL CONTRACTED SERVICES	-	6,258	-	4,000	-
SAFETY PROMOTIONS						
	Transfer to-Equipment Reserve	-	-	3,748	-	-
	PILOT Distribution	733	733	-	750	750
	TOTAL SAFETY PROMOTIONS	733	733	3,748	750	750
UTILITIES						
	Telephone	519	(73)	-	400	-
	Misc. Expense	607	581	425	500	750
	TOTAL UTILITIES	1,126	508	425	900	750
TOTAL EXPENDITURES		46,725	54,097	55,870	58,200	53,610

Administration



Significant Expenditure Changes:

Administration's largest budgeted expenditures came from increase in contractual requirements which include IT, insurance and personnel costs. Administration also continued budgeting for the future purchase of a City records retention platform that would allow City to begin implementation of a paperless system.

A paperless system will require a capital purchase in the coming years but, over 5-7 years, be the cost-effective choice.



A position that was shared by Police and Administration was re-allocated to the Administration Department on a full-time basis in 2019. This position, Assistant City Clerk, was put in place to complete projects that have been placed on hold due to lack of resources. This includes implementation of the records retention program, city communications program, and sustainability of City operations through succession planning.

Other 2020 projects include a City front office remodel that will secure the front of the building and improvements in City processes to allow for efficiencies of city operations.



Administrative Expenditures

DEPARTMENT EXPENDITURES		2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET
PERSONNEL	Salary & Wages	131,166	107,501	116,955	154,000	164,081
	Overtime	300	6,935	9,669	8,000	8,500
	Group Health	1,739	-	-	-	-
	Car Allowance	108	681	1,202	3,100	2,600
	Drug Screens/Physicals	-	36	108	300	100
	TOTAL PERSONNEL	133,313	115,153	127,934	165,400	175,281
OPERATING	Postage	2,063	2,153	2,136	3,000	3,000
	Legal & Classified	-	913	337	300	600
	Printing	999	663	976	1,000	1,000
	Statements & Forms	124	128	131	150	150
	Legal & Audit Expense	11,206	11,855	11,950	13,000	13,000
	TOTAL OPERATING	14,392	15,712	15,529	17,450	17,750
INSURANCE	Bonds	150	200	11	200	-
	General Liability	382	573	692	600	3,900
	Commercial & Inland Marine	90	85	100	100	-
	Umbrella	441	431	447	500	-
	Crime	1,133	1,018	2,295	2,200	-
	TOTAL INSURANCE	2,196	2,307	3,546	3,600	3,900
TRAVEL & SUBSCRIP	Travel Meals & Accommodations	2,875	1,322	3,288	6,000	6,000
	Subscriptions	591	560	1,280	1,000	1,500
	Conferences & Seminars	1,380	840	1,103	4,000	-
	Training	-	25	75	500	4,500
	TOTAL TRAVEL & SUBSCRIPTIONS	4,846	2,747	5,746	11,500	12,000
REPAIRS & MAINTENANCE	Office Supplies	1,339	1,354	1,821	1,500	-
	Operating Supplies	1,713	2,055	2,314	2,200	4,300
	Equipment Repair	-	-	1,699	-	-
	TOTAL REPAIRS & MAINT	3,052	3,409	5,834	3,700	4,300
CONTRACTED SERVICES	Contracted Services	19,311	20,600	28,286	20,000	28,300
	Professional Services	8,049	8,335	7,263	8,200	9,000
	TOTAL CONTRACTED SERVICES	27,360	28,935	35,549	28,200	37,300
EQUIPMENT & RENTALS	Small Equipment Under \$5,000	4,447	75	5,450	2,000	-
	Capital Equipment Over \$5,000	-	-	-	-	-
	Equipment Rental	7,897	7,247	3,589	7,500	7,500
	Capital Projects	19,000	-	-	-	-
	TOTAL EQUIPMENT & RENTALS	31,344	7,322	9,039	9,500	7,500
TRANSFERS	Transfer to- Equip Reserve	-	-	10,000	-	3,000
	TOTAL TRANSFERS	-	-	10,000	-	3,000
UTILITIES	Cable	336	351	356	400	425
	Telephone	2,869	2,871	2,885	3,000	3,000
	Fax	576	559	560	650	650
	Internet Service	510	510	510	600	575
	Cell Phone	1,351	782	847	1,500	1,500
	CC Service Fees	2,448	2,033	2,261	2,000	2,500
	Pop Expense	1,269	1,262	1,694	1,500	1,500
	TOTAL UTILITIES	9,359	8,368	9,113	9,650	10,150
OTHER	BANK REC ADJ	-	-	3,661	-	-
	MISC EXP	2,113	2,851	870	600	1,500
	TOTAL OTHER	2,113	2,851	4,531	600	1,500
TOTAL EXPENDITURES		227,975	186,804	226,822	249,600	272,681

Streets

Significant Expenditure Changes:

Street Departments largest budgeted expenditures year after year continues to be street maintenance. The Street Department has increases in materials and contractals like every other department in the City. As the cost of street maintenance increases, the City will be looking at different ways to continue the City street overlay program. This includes applying for grant funds through KDOT, CDBG and KDOC.

In the coming years, the city plans on continuing the city asphalt overlay program, a curb replacement program and efforts to improve city sidewalks.

City Code outlines that city sidewalks are the responsibility of the homeowner. The City has a sidewalk replacement program which will pay for 75% of the cost of rehabilitating the homeowner's sidewalk. Although residents have taken advantage of this program, city sidewalks as a whole are in major need of rehabilitation. Council will be looking at all options in the coming years.



Street Expenditures

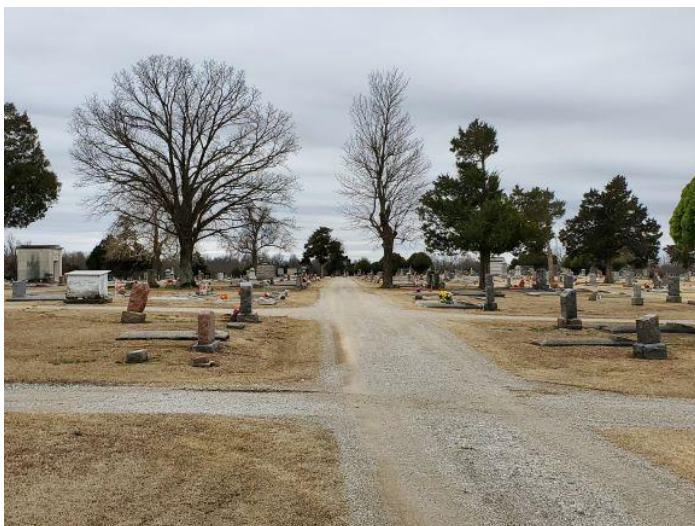
		2016	2017	2018	2019	2020
DEPARTMENT EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
PERSONNEL	Salary & Wages	87,651	142,773	150,686	160,000	183,201
	Wages PT	20,827	18,777	13,012	20,000	16,200
	Overtime	3,226	3,622	4,427	3,500	2,000
	Drug Screens/Physicals	1,008	967	1,100	1,000	1,100
	Uniform Allowance	604	777	631	900	2,000
	TOTAL PERSONNEL	113,316	166,916	169,856	185,400	204,501
OPERATING	Postage	519	433	665	500	500
	Legal & Classified	194	126	651	150	150
	TOTAL OPERATING	713	559	1,317	650	650
INSURANCE	General Liability	361	1,107	1,030	605	-
	Property Liability	-	-	184	200	-
	Commercial & Inland Marine	1,952	1,821	1,847	1,850	-
	Umbrella	441	431	447	450	-
	Automobile	6,023	6,854	8,597	7,600	11,030
	TOTAL INSURANCE	8,777	10,213	12,105	10,705	11,030
TRAVEL & SUBSCRIP	Travel Meals & Accomodations	784	774	44	750	750
	Conferences & Seminars	615	415	135	500	-
	Training	405	-	435	1,000	1,500
	TOTAL TRAVEL & SUBSCRIPTIONS	1,804	1,189	614	2,250	2,250
MAINTENANCE	Operating Supplies	10,137	8,007	4,702	7,000	8,000
	Gasoline & Oil	13,632	16,486	20,940	16,000	17,500
	Tires & Repair	855	3,143	1,309	2,000	-
	Vehicle Repair	5,898	2,604	3,100	5,000	5,000
	Equipment Repair	12,342	10,729	9,684	10,000	11,000
	Radio Repair	-	976	625	1,000	-
	Structure Repair	52	-	-	-	-
	TOTAL REPAIRS & MAINT	42,916	41,945	40,360	41,000	41,500
CONTRACTED SERVICES	Engineering	3,485	11,459	7,591	5,000	12,000
	Contracted Services	2,232	400	2,268	2,000	5,700
	Professional Services	1,900	-	-	3,000	-
	TOTAL CONTRACTED SERVICES	7,617	11,859	9,859	10,000	17,700
EQUIPMENT & RENTALS						
	Small Equipment Under \$5,000	3,109	1,612	895	2,000	2,000
	Capital Equipment Over \$5,000	-	1,291	-	-	-
	Small Tools	1,101	442	676	750	750
	Vehicles over \$5,000	25,912	-	-	-	-
	Capital Projects	101,837	49,980	84,900	125,000	117,000
	TOTAL EQUIPMENT & RENTALS	131,959	53,325	86,471	127,750	119,750
OPERATING	Safety Training Expenses	-	-	-	500	500
	Safety Equipment	210	138	295	500	1,000
	Signs & Materials	2,568	3,266	853	4,000	4,000
	Street Repair & Material	384	10,781	9,900	8,000	16,000
	Sand Rock Gravel	4,080	5,114	285	5,500	7,000
	Salt	-	-	-	1,000	1,000
	Hot Mix Cold Lay	3,514	1,503	3,626	3,000	4,000
	Storm Sewer Materials	3,801	6,609	6,999	10,000	10,000
	Electrical Supplies	-	-	536	-	-
	Paint (Striping)	3,661	4,214	5,903	5,000	6,000
	Chemicals	16,841	8,028	12,510	8,000	10,000
	TOTAL SAFETY PROMOTIONS	35,059	39,653	40,907	45,500	59,500
UTILITIES						
	Street Lights	67,107	69,138	68,767	70,000	75,644
	Cell Phone	1,441	1,893	1,898	1,600	1,900
	TOTAL UTILITIES	68,548	71,031	70,665	71,600	77,544
TRANSFERS						
	Transfer Out to Reserve	-	-	58,000	-	8,000
	TOTAL TRANSFERS	-	-	58,000	-	8,000
OTHER						
	Misc. Exp	360	52	-	400	500
	TOTAL OTHER	360	52	-	400	500
TOTAL EXPENDITURES		411,069	396,742	490,153	495,255	542,925

Cemetery

Significant Expenditure Changes:

The City Cemetery Department has seen an increase in personnel costs which includes a budgeted 3-5% merit increase. Also, the budget saw an increase in equipment maintenance due to the increased wear and tear on mowers and cemetery equipment. In order to stay above deteriorating equipment, the department will begin setting aside monies for the replacement of large mowers.

The Cemetery Department will be looking into expanding in the coming years including location of new trees and shrubbery and the possibility of a cemetery columbarium as the rate of cremations has surpassed the rate of burial in America (2017).



Cemetery Expenditures

DEPARTMENT EXPENDITURES		2016	2017	2018	2019	2020
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
PERSONNEL						
	Salary & Wages	23,061	28,884	25,834	27,500	29,000
	Wages PT	6,831	20,678	8,436	15,000	17,000
	Overtime	2,742	772	1,363	2,500	2,500
	Drug Screens/Physicals	495	341	216	500	500
	Uniform Allowance	-	-	143	-	250
	TOTAL PERSONNEL	33,129	50,675	35,992	45,500	49,250
INSURANCE						
	General Liability	361	573	602	625	1,136
	Property Liability	-	-	-	-	-
	Commercial & Inland Marine	52	57	57	60	-
	Umbrella	441	431	447	450	-
	TOTAL INSURANCE	854	1,061	1,106	1,135	1,136
REPAIRS & MAINTENANCE						
	Operating Supplies	717	940	976	1,500	1,500
	Gasoline & Oil	1,091	1,795	3,203	4,000	4,000
	Tires & Repair	56	34	93	100	-
	Vehicle Repair & Maintenance	-	171	49	500	500
	Equipment Repair & Maintenance	1,023	2,080	2,561	3,500	3,500
	Structure Repair	2,254	13	-	-	-
	Chemicals	197	131	224	300	300
	TOTAL REPAIRS & MAINT	5,338	5,164	7,105	9,900	9,800
CONTRACTED SERVICES						
	Contracted Services	1,567	1,011	360	2,000	2,150
	Cemetery Deeds	71	90	147	-	150
	TOTAL CONTRACTED SERVICES	1,638	1,101	507	2,000	2,300
EQUIPMENT & RENTALS						
	Small Equipment Under \$5,000	-	4,427	411	2,000	2,000
	Capital Equipment Over \$5,000	5,800	-	5,810	7,500	7,500
	Vehicles over \$5,000	13,600	-	-	-	-
	TOTAL EQUIPMENT & RENTALS	19,400	4,427	6,221	9,500	9,500
OPERATING SUPPLIES						
	Sand Rock & Gravel	-	-	-	500	1,500
	AB-3 Rock	1,025	-	-	-	-
	TOTAL OPERATING	1,025	-	-	500	1,500
UTILITIES						
	Electricity-General	-	-	-	300	300
	Water & Sewer	-	-	150	-	150
	Telephone	71	-	540	600	600
	Security Alarm System	-	-	181	600	300
	Cellular Phone Expense	526	436	578	300	600
	TOTAL UTILITIES	597	436	1,449	1,800	1,950
TRANSFERS						
	Transfer Out to Reserve	-	-	26,000	10,000	-
	TOTAL TRANSFERS	-	-	26,000	10,000	-
OTHER						
	Misc Exp	125	-	2,156	200	450
	TOTAL OTHER	125	-	2,156	200	450
TOTAL EXPENDITURES		62,106	62,864	80,535	80,535	75,886

Parks

Significant Expenditure Changes:

Park expenditures saw no significant budget increases in 2020 although all city parks have seen significant improvements in 2019. These improvements were made possible through grant funds and private donations with additional anticipated improvements in the coming years.

A planned All Wheels Bicycle Playground at Reeves Park, a new disc golf course and the City's newest Park, Eddington soccer park, will keep the City's park department busy in the coming years.

Anticipated Park improvements in 2020 include: expansion of the basketball court at City Park with the budget assistance of the Community Foundation and the Columbus Recreation Commission, Completion of the All Wheels Bicycle Playground (Ian's Place) and improvements to Eddington Park which include a concession stand and storage building.



2020 ADOPTED BUDGET

Park Expenditures

DEPARTMENT EXPENDITURES		2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET
PERSONNEL						
	Salary & Wages	22,367	26,289	19,965	23,000	24,166
	Overtime	-	240	77	500	500
	Drug Screens/Physicals	-	-	50		50
	Uniform Allowance	164	181	78	-	200
	TOTAL PERSONNEL	22,531	26,710	20,170	23,500	24,916
INSURANCE						
	General Liability	711	573	602	605	2,220
	Property Liability	2,160	577	1,017	1,025	-
	Commercial & Inland Marine	33	73	73	75	-
	Umbrella	441	431	447	450	-
	Crime	-	-	-	-	-
	Automobile	-	-	-	-	-
	TOTAL INSURANCE	3,345	1,654	2,139	2,155	2,220
REPAIRS & MAINTENANCE						
	Operating Supplies	1,543	1,731	706	3,000	2,000
	Gasoline & Oil	590	712	1,588	1,000	1,000
	Tires & Repair	69	54	254	200	200
	Equipment Repair & Maintenance	1,101	1,311	1,293	1,500	1,500
	Structure Repair	937	1,025	-	3,000	3,000
	TOTAL REPAIRS & MAINT	4,240	4,833	3,841	8,700	7,700
CONTRACTED SERVICES						
	Contracted Services	270	-	-	1,000	1,000
	TOTAL CONTRACTED SERVICES	270	-	-	1,000	1,000
EQUIPMENT & RENTALS						
	Small Equipment Under \$5,000	-	-	-	1,000	1,000
	Capital Equipment Over \$5,000	-	-	6,231	7,000	7,000
	TOTAL EQUIPMENT & RENTALS	-	-	6,231	8,000	8,000
TRANSFERS						
	Transfer Out to Reserve	-	26,352	32,500	20,000	12,500
	TOTAL TRANSFERS	-	26,352	32,500	20,000	12,500
UTILITIES						
	Electricity-General	4,074	4,088	3,890	4,200	4,668
	TOTAL UTILITIES	4,074	4,088	3,890	4,200	4,668
OTHER						
	Misc Exp	25	208	159	200	300
	TOTAL OTHER	25	208	159	200	300
TOTAL EXPENDITURES		34,485	63,845	68,930	67,755	61,304

Pool

Significant Expenditure Changes:

Pool expenditures continue to increase due to personnel expense increase and pool structure repair costs. The aging infrastructure continues to require approximately \$10,000 to \$15,000 in budgeted annual maintenance which is set aside into a reserve fund for a 3/6-year maintenance program.

The 2020 anticipated pool maintenance will cost approximately \$7,000-\$10,000 (year 3) with an anticipated full maintenance cost at year 6 (2022/2023) to be \$60,000-\$70,000.

General updates to the City Pool in the coming years includes locker updates, chair and umbrella replacement and bathroom improvements.



Pool Expenditures

DEPARTMENT EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET
PERSONNEL					
Wages PT	41,540	40,504	34,362	42,000	42,000
Overtime	960	4,246	4,017	4,000	4,500
Drug Screens/Physicals	2,310	1,968	1,730	2,300	250
TOTAL PERSONNEL	44,810	46,718	40,108	48,300	46,750
OPERATING					
Legal & Classified Advertising	515	272	217	500	500
TOTAL OPERATING	515	272	217	500	500
INSURANCE					
General Liability	1,127	573	529	605	2,889
Property Liability	1,528	1,815	1,754	1,750	-
Umbrella	441	431	447	450	-
TOTAL INSURANCE	3,096	2,819	2,730	2,805	2,889
TRAVEL & SUBSCRIP					
Training	2,145	980	1,265	2,200	2,200
TOTAL TRAVEL & SUBSCRIPTIONS	2,145	980	1,265	2,200	2,200
REPAIRS & MAINTENANCE					
Operating Supplies	2,289	2,139	2,022	3,000	2,500
Equipment Repair & Maintenance	2,587	3,833	2,882	5,000	5,000
Structure Repair	-	2,638	542	2,500	4,300
TOTAL REPAIRS & MAINT	4,876	8,610	5,446	10,500	11,800
CONTRACTED SERVICES					
Contracted Services	-	-	-	500	500
TOTAL CONTRACTED SERVICES	-	-	-	500	500
EQUIPMENT & RENTALS					
Small Equipment Under \$5,000	375	735	7,521	3,000	5,000
Capital Projects	-	3,000	-	-	-
TOTAL EQUIPMENT & RENTALS	375	3,735	7,521	3,000	5,000
OPERATING SUPPLIES					
Electrical Supplies	2,714	129	177	2,000	2,000
Chemicals	2,259	4,794	3,928	5,000	5,000
OPERATING SUPPLIES	4,973	4,923	4,105	7,000	7,000
UTILITIES					
Electricity-General	5,332	5,706	5,471	6,000	6,018
Telephone	125	125	146	150	150
Internet	840	840	837	900	900
TOTAL UTILITIES	6,297	6,671	6,454	7,050	7,068
TRANSFERS					
Transfer Out to Reserve	-	10,000	24,000	10,000	10,000
TOTAL TRANSFERS	-	10,000	24,000	10,000	10,000
OTHER					
Misc. Expenses	-	47	30	200	250
TOTAL OTHER	-	47	30	200	250
TOTAL EXPENDITURES	67,087	74,775	67,877	82,055	83,957

Property



Property Department has seen large budget increases over the last three years. A need for facilities janitorial services added approximately \$15,000 to the 2020 budget. The City went out for bid in 2019 and hired a company for cleaning services in early 2019. With continued issues with cleanliness of City buildings, the city decided to do away with the cleaning contract and has divided up cleaning responsibilities, as in previous years, within the departments. An increase in utility costs for 2020 also added to the bottom line.



The City Property department plans on its continued facilities maintenance program with an increased effort in being proactive with all city buildings. Property maintenance and updates begin in-house and are contracted out on an as needed basis.

The City Property Department is looking at remodeling the front office of City Hall, building a new animal shelter, and looking at possibilities of remodeling or building a new city public works shop and remodeling the community center.



2020 ADOPTED BUDGET

Property Expenditures

DEPARTMENT EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET
INSURANCE					
General Liability	1,125	646	334	605	16,681
Property Liability	11,258	13,517	14,587	15,000	-
Commercial & Inland Marine	781	827	827	-	-
Umbrella	441	431	447	450	-
TOTAL INSURANCE	13,605	15,421	16,195	16,055	16,681
REPAIRS & MAINTENANCE					
Operating Supplies	4,016	4,220	5,467	5,000	5,000
Janitorial Supplies	5,039	3,938	3,727	5,000	5,000
Equipment Repair & Mait	4,587	2,899	2,897	5,000	5,000
Structure Repair & Mait	2,657	11,183	14,767	20,000	16,000
TOTAL REPAIRS & MAINT	16,299	22,240	26,857	35,000	31,000
CONTRACTED SERVICES					
Contracted Services	1,465	2,512	5,330	5,000	17,000
TOTAL CONTRACTED SERVICES	1,465	2,512	5,330	5,000	17,000
EQUIPMENT & RENTALS					
Small Equipment Under \$5,000	995	379	1,198	1,000	1,000
TOTAL EQUIPMENT & RENTALS	995	379	1,198	1,000	1,000
TRANSFERS					
Transfer Out to Reserve	4,147	29,973	33,506	30,000	-
TOTAL TRANSFERS	4,147	29,973	33,506	30,000	-
UTILITIES					
Electricity-General	33,624	33,374	39,203	35,000	43,123
Gas	2,706	3,075	4,122	5,000	4,700
TOTAL UTILITIES	36,330	36,449	43,325	40,000	47,823
OTHER					
Misc Expenses	60	44	324	200	400
TOTAL OTHER	60	44	324	200	400
TOTAL EXPENDITURES	72,901	107,018	126,735	127,255	113,904

Police

The Columbus Police Department saw increases in the 2020 budget with the largest increases in salary and wages, gasoline, contractual services and equipment budget. The increase in personnel and vehicle costs are mainly due to the newly adopted Police retention program that allows officers to take home vehicles and increase the part time officer wage. We anticipate the benefit of this program will outweigh the cost so that we retain great officers for the sustainability of City operations.

Contractual increases as attributed to increases in IT costs, insurance increases and police software updates.

Future budgets may include a future Code Enforcement Department. In 2019, City Council pushed for the City to take on Code Enforcement. With limited budgets, Police department took this project on. With an officer taking on these duties in 2020, the Police department has worked on getting up to speed on all things code enforcement within the police department budget.

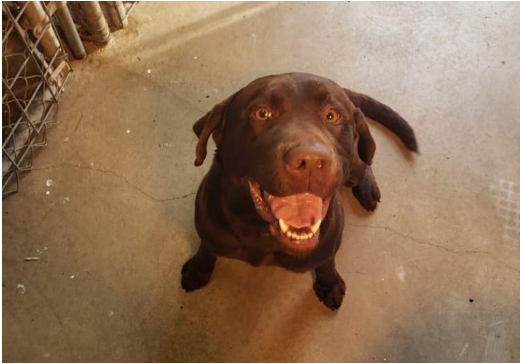
PD continues to budget \$15,000 for the demolition of blighted properties. Part of the City Council's short term plan is to clean up Columbus. Efforts that will assist with this includes the creation of a beautification committee, the creation of a City Land Bank and our newer position of Code Enforcement Officer.



Police Expenditures

DEPARTMENT EXPENDITURES		2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET
PERSONNEL	Salary & Wages	260,800	323,585	305,368	355,000	338,699
	Wages PT	645	3,510	6,674	15,000	15,000
	Overtime	11,364	7,708	10,848	12,500	15,000
	Municipal Judge Salary	12,000	12,000	14,400	14,400	14,400
	Prosecuting Attorney Salary	12,000	12,000	14,400	14,400	14,400
	Drug Screens/Physicals	2,101	957	1,248	1,000	1,300
	Uniform Allowance	4,461	5,369	4,393	5,000	5,500
	TOTAL PERSONNEL	303,371	365,129	357,330	417,300	404,299
OPERATING	Postage	1,200	1,507	1,050	1,500	2,000
	Legal & Classified	203	335	509	300	400
	Printing	-	150	-	150	150
	TOTAL OPERATING	1,403	1,992	1,559	1,950	2,550
INSURANCE	Bonds	-	175	-	200	-
	General Liability	3,415	3,506	3,535	3,490	10,100
	Commercial & Inland Marine	458	856	840	850	-
	Umbrella	441	431	447	450	-
	Automobile	3,567	4,766	4,979	4,400	-
	TOTAL INSURANCE	7,881	9,734	9,801	9,390	10,100
TRAVEL & SUBSCRIP	Travel Meals & Accom	239	1,109	1,590	1,500	2,000
	Subscriptions	871	918	836	500	900
	Conferences & Seminars	-	-	809	1,500	-
	Training	1,036	1,575	2,610	2,500	5,000
	TOTAL TRAVEL & SUBSCRIPTIONS	2,146	3,602	5,845	6,000	7,900
REPAIRS & MAINTENANCE	Office Supplies	1,937	1,520	3,212	2,000	-
	Operating Supplies	2,654	1,456	1,214	1,500	4,000
	Janitorial Supplies	95	-	-	-	-
	Guns & Ammunition	944	8,002	1,298	2,000	2,500
	Badges, Brass & Patches	109	31	93	250	250
	Gasoline & Oil	9,252	12,770	13,926	20,000	25,000
	Tires & Repair	1,980	2,044	3,427	4,000	-
	Vehicle Repair & Maintenance	2,582	4,486	2,173	5,000	9,000
	Equipment Repair & Maintenance	1,045	1,269	27	1,500	1,500
	Weapons Repair & Parts	-	-	-	250	250
	Equipment Certifications	240	200	200	250	250
	TOTAL REPAIRS & MAINT	20,838	31,778	25,569	36,750	42,750
CONTRACTED SERVICES	Contracted Services	6,794	7,863	3,452	2,000	5,000
	Property Cleanup	14,300	18,700	19,398	15,000	15,000
	Computer Services	8,348	10,420	9,698	10,500	12,000
	TOTAL CONTRACTED SERVICES	29,442	36,983	32,548	27,500	32,000
EQUIPMENT & RENTALS	Small Equipment Under \$5,000	4,217	11,449	3,295	2,000	2,000
	Capital Equipment Over \$5,000	9,737	-	-	-	-
	Vehicles	27,052	-	300	-	-
	Vehicle Equipment	3,573	863	-	2,500	4,000
	Radio Equipment	2,453	1,302	524	1,500	1,500
	TOTAL EQUIPMENT & RENTALS	47,032	13,614	4,119	6,000	7,500
OPERATING	Safety Equipment	20	13	504	-	-
	Computer Programs & Updates	160	-	1,475	-	-
	TOTAL OPERATING	180	13	1,980	-	-
UTILITIES	Telephone	3,688	3,760	3,917	3,750	4,100
	Cell Phone	6,542	1,149	1,276	1,200	1,300
	TOTAL UTILITIES	10,230	4,909	5,192	4,950	5,400
COURT RELATED	Prisoner Expense	188	-	-	2,500	2,500
	MC- Bad Check Returns	2,828	1,033	1,845	2,000	2,000
	MC Bonds & Misc	6,969	11,506	11,410	10,000	11,500
	Attorney Appointments	8,476	3,589	2,754	5,000	5,000
	Probation Officer Service	-	500	1,500	1,250	1,500
	COURT RELATED	18,461	16,628	17,509	20,750	22,500
TRANSFERS	Transfer to- Equip Reserve	-	-	75,225	-	-
	TOTAL OTHER	-	-	75,225	-	-
OTHER	Bad debt	269	33	34	200	200
	Misc Expense	427	(484)	405	500	1,000
	TOTAL OTHER	696	(451)	439	700	1,200
TOTAL EXPENDITURES		441,680	483,931	537,116	531,290	536,199

Animal Control



The Animal Control department saw its largest increase in salary and wages line. In the last three-five years, the need to retain employees has become priority. Competitive wages are necessary to recruit and retain positions that are tough to fill.

The department also strives to keep up with the replacement of its fleet. By setting aside \$3,000 a year, the Animal Control department will be able to replace its fleet vehicle every 7-8 years.



Under the supervision of Chief Jason Daniels, the department is working on plans to build a new animal control shelter. This shelter will be funded from reserve funds that have been set aside from police department budget savings. The City began setting aside monies several years ago, after an audit inspection by the Kansas Department of Health and Environment found the animal control



shelter to be out of compliance with State Kansas Animal Shelter requirements. In order to allow time to start setting aside reserves for this new shelter, the department made some needed (minimal) changes to the current shelter in early 2019. The anticipated building of the new shelter is 2020-2021.

2020 ADOPTED BUDGET

Animal Control Expenditures

DEPARTMENT EXPENDITURES		2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET
PERSONNEL						
	Salary & Wages	19,331	22,813	23,917	24,000	29,010
	Overtime	969	1,347	1,142	1,500	1,500
	Drug Screens/Physicals	443	18	-	100	100
	Uniform Allowance	504	370	135	250	250
	TOTAL PERSONNEL	21,247	24,548	25,194	25,850	30,860
OPERATING						
	Legal & Classified	-	-	-	75	200
	TOTAL OPERATING	-	-	-	75	200
INSURANCE						
	General Liability	530	573	602	625	1,850
	Umbrella	441	431	447	450	-
	Automobile	640	676	717	725	-
	TOTAL INSURANCE	1,611	1,680	1,766	1,800	1,850
TRAVEL & SUBSCRIP						
	Travel Meals & Accom	-	164	218	100	200
	Subscriptions	250	250	290	250	250
	Training	-	-	219	500	1,000
	TOTAL TRAVEL & SUBSCRIP	250	414	727	850	1,450
REPAIRS & MAINTENANCE						
	Food & Health	156	311	227	350	300
	Vet Services	187	1,699	226	1,000	1,000
	Operating Supplies	578	474	698	600	600
	T.N.R Program	-	937	220	1,000	750
	Gasoline & Oil	848	713	861	2,500	2,000
	Tires & Vehicle	-	-	677	750	-
	Vehicle Repair & Mait	-	57	5	1,000	1,750
	Equipment Repair & Mait	-	255	336	500	500
	TOTAL REPAIRS & MAINT	1,769	4,446	3,250	7,700	6,900
EQUIPMENT & RENTALS						
	Small Equipment Under \$5,000	1,588	2,619	727	1,500	-
	Animal Shelter Equipment	-	1,577	-	500	-
	TOTAL EQUIPMENT & RENTALS	1,588	4,196	727	2,000	-
TRANSFERS						
	Transfer to- Equip Reserve	-	-	2,500	2,500	2,500
	TOTAL TRANSFERS	-	-	2,500	2,500	2,500
UTILITIES						
	Cell Phone	915	598	-	-	480
	TOTAL UTILITIES	915	598	-	-	480
OTHER						
	Miscellaneous Expense	25	-	-	75	100
	TOTAL OTHER	25	-	-	75	100
TOTAL EXPENDITURES		27,405	35,882	34,164	40,850	44,340

Fire



The Columbus Fire Department saw increases in the 2020 Budget with the largest increases in salary and wages and debt service. The City purchased a much needed 2019 Ferrara Pumper to add to its fleet in 2019. The yearly lease payment totals \$37,000 which will be paid through 2024.

Aging fleet has also added to the vehicle repair maintenance line. The City continues to set aside monies for fleet replacement but comes nowhere close to setting aside the required budget to replace Fire fleet vehicles in a timely and cost effective manner.

The City's mil levy does not allow the required \$40,000/year budget transfer for vehicle replacement but was able to budget \$10,000 in 2020.



The 2020 budget includes 4 full time drivers, one of which became the full time Fire Chief in late 2019. The offset of the full-time wages will be made by the part time wages that were paid to the Part time Fire Chief.

This change will allow the City to have full time supervision of the Fire Department, will allow the creation and implementation of Fire department policy and procedure, additional resources and time for grant writing and programming, and the creation of a long term plan for the Columbus Fire Department.



2020 ADOPTED BUDGET

Fire Expenditures

DEPARTMENT EXPENDITURES		2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET
PERSONNEL	Salary & Wages	108,125	114,519	113,045	135,000	138,000
	Call Out	9,024	16,003	11,356	14,000	15,000
	Wages PT	11,728	15,545	14,201	12,500	14,000
	Overtime	14	1,315	7,239	3,000	3,000
	Drug Screens/Physicals	224	390	602	300	600
	Uniform Allowance	561	1,167	2,550	800	1,000
	TOTAL PERSONNEL	129,676	148,939	148,993	165,600	171,600
OPERATING	Postage	100	83	100	100	100
	Legal & Classified	86	205	48	200	200
	Safety Equipment	1,300	458	-	1,500	1,500
	TOTAL OPERATING	1,486	746	148	1,800	1,800
INSURANCE	General Liability	530	573	602	600	1,300
	Umbrella	441	431	447	600	-
	Fire Pak Insurance	5,342	4,999	5,004	5,500	5,500
	TOTAL INSURANCE	6,313	6,003	6,053	6,700	6,800
TRAVEL & SUBSCRIP	Subscriptions & Assoc.	-	-	14	200	200
	Training	2,252	3,116	2,026	3,500	3,500
	TOTAL TRAVEL & SUBSCRIPTIONS	2,252	3,116	2,040	3,700	3,700
REPAIRS & MAINTENANCE	Bunker Gear/Helmets	10,573	12,747	3,545	9,000	10,500
	Operating Supplies	5,345	4,267	3,487	5,000	6,000
	Hoses & Nozzles	1,834	1,075	3,279	4,000	3,000
	Rescue Opeating Supplies	-	552	-	1,000	-
	Gasoline & Oil	3,361	4,953	4,598	5,500	5,500
	Rescue Unit	588	309	400	-	-
	Tires & Repair	4,972	10	1,189	2,500	-
	Vehicle Repair & Maint	5,256	14,608	17,476	13,000	18,000
	Equipment Certification	4,605	2,391	1,699	3,000	2,500
	Equipment Repair & Maint	1,692	2,390	2,050	3,000	6,000
	Radio Repair & Maint	5,801	3,501	1,373	2,500	-
	TOTAL REPAIRS & MAINT	44,027	46,803	39,096	48,500	51,500
CONTRACTED SERVICES	Contracted Services	2,249	2,735	2,159	2,500	3,000
	Fire Runs	23,233	20,565	18,519	23,000	23,000
	TOTAL CONTRACTED SERVICES	25,482	23,300	20,677	25,500	26,000
EQUIPMENT & RENTALS	Small Equipment Under \$5,000	7,615	12,979	14,145	5,000	5,000
	Capital Equipment Over \$5,000	-	18,000	6,800	-	-
	Equipment Rental	-	7,445	12,500	-	-
	TOTAL EQUIPMENT & RENTALS	7,615	38,424	33,445	5,000	5,000
TRANSFERS						
	Transfer to- Equip Reserve	-	10,683	11,759	23,000	10,000
	TOTAL TRANSFERS	-	10,683	11,759	23,000	10,000
UTILITIES	Cable TV	336	366	356	300	375
	Telephone- Basic	1,243	1,262	1,267	1,250	1,300
	Internet	510	510	510	550	550
	Cell Phone	526	359	510	650	650
	TOTAL UTILITIES	2,615	2,497	2,643	2,750	2,875
OTHER	Miscellaneous Expense	182	2,290	95	400	495
	Lease pmt	22,555	53,826	-	-	36,495
	TOTAL OTHER	22,737	56,116	95	400	36,990
TOTAL EXPENDITURES		242,203	336,627	264,950	282,950	316,265

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Mil Levy Funds

Library

Rec Commission

Employee Benefits

2020 ADOPTED BUDGET

Library

This fund is used to account for the tax receipts collected and disbursed to the local public library. The library fund is a property tax supported fund.

		2016	2017	2018	2019	2020
DEPARTMENT REVENUES		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
	<i>BEGINNING BALANCE</i>	<i>9,962</i>	<i>9,962</i>	<i>10,310</i>	<i>5,631</i>	<i>5,631</i>
	Ad Valorem Tax	85,008	94,772	92,525	101,619	119,198
	Delinquent	3,083	2,797	3,558	5,081	5,676
	Motor Vehicle	13,563	13,694	15,131	15,230	15,116
	TOTAL REVENUE	101,654	111,263	111,213	121,930	139,990
DEPARTMENT EXPENDITURES						
RECREATION						
	Appropriation to Library	101,654	110,915	115,500	121,930	135,000
	TOTAL OPERATING	101,654	110,915	115,500	121,930	135,000
	TOTAL EXPENDITURES	101,654	110,915	115,500	121,930	135,000
	RECEIPTS OVER/(UNDER) EXPENDITURES	-	348	(4,287)	-	4,990
	ENDING UNENCUMBERED CASH	9,962	10,310	6,022	5,631	10,621

Significant Revenue Changes:

- City Council approved a budget of \$135,000
- Total mills assessed in 2020 was 5.9 mills
- The library mill levy was capped in 2020 at 6.0 mills for future budgets

Significant Expenditure Changes:

- Salaries and benefits, contractual requirements and operating expenditures are increasing
- Library mill provides 85% of the Columbus's Public Library's Total operating budget



Recreation Fund

This special revenue fund is used to account for user fees derived from recreational and cultural events and the expenditures necessary to carry out the recreation programs. A 5-member board, the recreation commission meets monthly at City Hall. Columbus Recreation Commission puts on programs that are not offered through Columbus school system and supports all USD 493 sports programs.

K.S.A. 12-1928 lays out the commission powers which include: create and establish an annual budget, levy an annual tax in an amount determined by the recreation commission to be necessary for the purposes for which such funds were created, anything in excess of one mill requires City approval,

		2016	2017	2018	2019	2020
DEPARTMENT REVENUES		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
	<i>BEGINNING BALANCE</i>	<i>8,986</i>	<i>12,841</i>	<i>5,634</i>	<i>123</i>	<i>904</i>
	Ad Valorem	10,742	9,014	12,753	18,992	17,189
	Delinquent	331	284	-	-	-
	Motor Vehicle Tax	782	1,495	-	1,669	2,691
	TOTAL REVENUE	11,855	10,794	12,753	20,661	19,880
DEPARTMENT EXPENDITURES						
RECREATION						
	Culture & Recreation	8,000	18,000	18,000	19,880	19,880
	TOTAL CAPITAL	8,000	18,000	18,000	19,880	19,880
	TOTAL EXPENDITURES	8,000	18,000	18,000	19,880	19,880
	RECEIPTS OVER/(UNDER) EXPENDITURES	3,855	(7,206)	(5,247)	781	0
	ENDING UNENCUMBERED CASH	12,841	5,634	387	904	904

Significant Revenue Changes:

- Total Mil levy assessed in 2020 is 1.05 mills
- Recreation Commission is operated by volunteers appointed By the Mayor & approved by City Council

Significant Expenditure Changes:

- No significant expenditures in 2019.



Employee Benefits

This fund is used to account for employee benefits that are not included in the City Enterprise Funds. The Employee Benefits fund is a property tax supported fund.

		2016	2017	2018	2019	2020
DEPARTMENT REVENUES		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
	<i>BEGINNING BALANCE</i>	<i>137,486</i>	<i>180,697</i>	<i>144,893</i>	<i>22,160</i>	<i>21,123</i>
	Ad Valorem Tax	290,348	286,717	320,508	443,588	441,894
	Delinquent	11,097	9,794	-	-	-
	Motor Vehicle	51,921	48,549	-	40,275	40,275
	Reimbursements	5,683	-	-	-	-
	TOTAL REVENUE	359,050	345,060	320,508	483,863	482,169
DEPARTMENT EXPENDITURES						
EMP BENEFITS						
	Employee Benefits	315,838	380,864	400,880	484,900	484,900
	TOTAL OPERATING	315,838	380,864	400,880	484,900	484,900
	TOTAL EXPENDITURES	315,838	380,864	400,880	484,900	484,900
	RECEIPTS OVER/(UNDER) EXPENDITURES	43,212	(35,805)	(80,372)	(1,037)	(2,731)
	ENDING UNENCUMBERED CASH	180,697	144,893	64,521	21,123	18,392

Significant Revenue Changes:

- Total Mil levy assessed in 2020 is 24.4 mills

Significant Expenditure Changes:

- City of Columbus budgeted a 10% increase in health and insurance benefits for 2020. Insurance renewal numbers were made available in October of 2019 at an increase of 3%. The budgeted increase difference will be used as cash carryover to help offset future health insurance increases.



Enterprise Funds

Water

Sewer

Sanitation

2020 ADOPTED BUDGET

Water Fund

This enterprise fund is used to account for the operation of the City's water system. The water fund is an enterprise (fee supported) fund.

	2016	2017	2018	2019	2020
DEPARTMENT REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
<i>BEGINNING BALANCE</i>	587,708	657,572	691,713	684,262	502,507
City Sales Tax	1,652	1,563	1,504	1,650	1,500
Bad Debt	-	152	1,310	500	500
User Charges	929,548	915,197	903,211	950,000	908,000
Plant Water Sales	498	130	100	100	100
Water Tap Fees		400	800	-	500
Reconnection Fees	6,800	5,250	7,010	6,000	6,000
Service Charges	29,240	27,273	27,387	29,500	27,500
Misc. Income	5,122	1,208	2,365	1,500	1,000
Reimbursements	11,883	17,264	11,515	10,000	10,000
TOTAL REVENUE	984,743	968,437	955,202	999,250	955,100

Significant Revenue Changes:

- Declining water usage over the last 5 years results in a decrease of user charges of 5% in 2020

Significant Expenditure Changes:

- Electronic Water Electronic Water Meters project was finalized in 2019. The 2020 budget has decreased because all electronic meters have been purchased.



2020 ADOPTED BUDGET

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET	
DEPARTMENT EXPENDITURES						
PERSONNEL	Salary & Wages	111,555	101,427	119,119	136,000	153,030
	Overtime	16,783	12,496	17,883	15,000	15,000
	Group Health	27,401	26,107	31,810	37,000	34,000
	Group Dental	865	760	939	1,100	1,100
	KPERS	10,563	8,637	10,757	15,000	15,138
	Social Security	7,575	6,462	7,884	9,500	9,500
	Medicare	1,772	1,511	1,844	2,200	2,219
	Am Fam	-	-	-	950	950
	Drug Screens/Physicals	284	367	236	500	500
	Uniform Allowance	322	294	441	500	1,000
	TOTAL PERSONNEL	177,120	158,061	190,913	217,750	232,437
OPERATING	Postage	2,669	2,743	3,146	3,000	3,000
	Legal & Classified	322	210	25	300	300
	TOTAL OPERATING	2,991	2,953	3,171	3,300	3,300
INSURANCE	General Liability	11,156	12,225	14,935	15,705	15,500
	TOTAL INSURANCE	11,156	12,225	14,935	15,705	15,500
TRAVEL & SUBSCRIP	Subscriptions	960	920	960	1,000	1,000
	Training	457	850	551	5,000	5,000
	TOTAL TRAVEL & SUBSCRIPTIONS	1,417	1,770	1,511	6,000	6,000
REPAIRS & MAINTENANCE	Operating/Office Supplies	9,878	5,437	5,544	11,000	11,000
	Gasoline & Oil	3,452	3,450	4,812	5,000	5,600
	Vehicle Repair & Maintenance	2,886	1,463	2,426	5,000	5,000
	Equipment Repair & Maintenance	3,240	2,425	2,163	3,500	3,500
	Structure Repair	369	437	22	3,000	3,000
	Administrative Fees	12,000	12,000	12,000	12,000	15,000
	Sand, gravel & rock	298	-	-	2,000	5,000
	Water main pipe	949	117	-	1,000	1,000
	Pumps, Blowers & Compressors	137	2,511	-	3,000	3,000
	Valves & Fittings	3,722	25,104	6,632	20,000	20,000
	Water Meters	6,749	3,939	40,250	250,000	5,000
	Chemicals	909	1,374	540	1,500	1,500
	Lab Testing	1,950	1,132	1,192	2,000	2,000
	Safety Equipment	-	-	-	2,000	2,000
	TOTAL REPAIRS & MAINT	46,539	59,389	75,581	321,000	82,600
CONTRACTED SERVICES	Engineering	110	4,865	420	5,000	10,000
	Loan Payment	15,511	15,511	15,511	15,600	15,511
	Purchase Water	566,191	515,098	530,390	525,000	550,000
	Contracted Services	14,258	15,506	23,397	15,000	20,000
	TOTAL CONTRACTED SERVICES	596,070	550,980	569,718	560,600	595,511
EQUIPMENT & RENTALS	Small Equipment Under \$5,000	1,314	233	398	2,000	2,000
	Equipment Rental	877	1,093	1,093	1,200	1,200
	Small Tools	1,044	397	259	1,000	1,000
	TOTAL EQUIPMENT & RENTALS	3,235	1,723	1,750	4,200	4,200
TRANSFERS	Transfer to Equip Reserve	-	-	50,850	-	55,000
	Transfer to Utility Reserve	-	100,000	-	-	-
	TOTAL TRANSFERS	-	100,000	50,850	-	55,000
UTILITIES	Electricity-General	24,469	18,427	19,032	20,000	21,532
	Cable TV	350	351	356	350	360
	Telephone/Fax/Internet	-	-	-	-	1,500
	Telephone	1,998	1,017	1,080	400	-
	Internet	443	449	455	500	-
	Fax	600	600	600	600	-
	Cell Phone	2,096	1,870	2,190	2,000	2,200
	Gas	5,755	5,681	7,290	6,500	7,500
	Water Protection Fees	4,972	4,827	4,777	5,500	4,950
	TOTAL UTILITIES	40,683	33,222	35,780	35,850	38,042
OTHER	Sales Tax	15,021	13,955	13,630	15,000	14,800
	Bad Debt	1,333	1,685	4,471	1,400	1,000
	Misc. Expense	19,314	(1,667)	343	200	1,000
	TOTAL OTHER	35,668	13,973	18,444	16,600	16,800
	TOTAL EXPENDITURES	914,879	934,296	962,653	1,181,005	1,049,390
	RECEIPTS OVER/(UNDER) EXPENDITURES	69,864	34,141	(7,451)	(181,755)	(94,290)
	ENDING UNENCUMBERD CASH	663,857	697,998	690,547	508,792	414,502

Sewer Fund

This enterprise fund is used to account for the operation of the City's sewer system. The sewer fund is an enterprise (fee supported) fund.

		2016	2017	2018	2019	2020
DEPARTMENT REVENUES		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
	<i>BEGINNING BALANCE</i>	<i>205,935</i>	<i>225,850</i>	<i>272,841</i>	<i>259,170</i>	<i>283,154</i>
	User Charges	460,260	453,367	445,817	460,000	455,000
	Service Charges	8,461	8,411	8,376	8,500	8,000
	Misc. Income	23,920	2,891	1,330		1,000
	Reimbursements	393	32	1,095	100	-
	TOTAL REVENUE	493,034	464,701	456,618	468,600	464,000

Significant Revenue Changes:

- Declining sewer service charges over the last 5 years resulted in a decrease of user charges of 3% in 2020

Significant Expenditure Changes:

- There are no significant expenditure changes in the sewer fund in 2020



2020 ADOPTED BUDGET

		2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET
DEPARTMENT EXPENDITURES						
PERSONNEL	Salary & Wages	51,105	29,917	26,503	60,000	60,000
	Overtime	9,460	7,298	7,392	8,000	8,500
	Group Health	10,467	5,565	5,941	6,400	11,622
	Group Dental	459	176	182	200	419
	KPERS	5,870	2,928	3,125	6,700	7,034
	Social Security	3,547	2,186	2,016	4,200	3,817
	Medicare	829	511	471	1,000	1,031
	Am Fam				150	150
	Drug Screens/Physicals	399	76	100	100	100
	Uniform Allowance	269	179	165	276	250
	TOTAL PERSONNEL	82,405	48,836	45,895	87,026	92,923
OPERATING	Postage	2,450	1,925	2,291	2,000	2,400
	TOTAL OPERATING	2,450	1,925	2,291	2,000	2,400
INSURANCE	General Liability	6,410	4,563	5,747	7,985	7,700
	TOTAL INSURANCE	6,410	4,563	5,747	7,985	7,700
TRAVEL & SUBSCRIP	Subscriptions	225	185	250	255	250
	Training	245	1,039	1,143	2,500	2,500
	TOTAL TRAVEL & SUBSCRIPTIONS	470	1,224	1,393	2,755	2,750
REPAIRS & MAINTENANCE	Operating/Office Supplies	6,594	4,384	3,813	7,500	5,500
	Gasoline & Oil	3,354	3,903	2,966	4,500	4,500
	Vehicle Repair & Maintenance	3,022	1,539	1,862	9,000	9,000
	Equipment Repair	7,747	4,505	8,160	8,000	9,000
	Administrative Fees	12,000	12,000	12,000	12,000	15,000
	Sand, gravel & rock	284	-	-	1,000	2,500
	Sanitary Sewer Pipe	162	-	428	2,000	2,000
	Couplings Valves & Fittings	1,347	2,848	2,212	3,000	3,000
	Pumps Blowers Compressors	2,734	7,793	276	8,000	8,500
	Electrical Supplies	672	120	-	2,000	1,000
	Chemicals	203	861	1,390	2,000	2,500
	Safety Equipment	-	-	-	1,000	1,000
	Lab Testing	1,657	1,257	1,935	2,000	2,500
	TOTAL REPAIRS & MAINT	39,776	39,210	35,042	62,000	66,000
CONTRACTED SERVICES	Engineering	8,597	1,785	1,624	5,000	5,000
	HWY 69 Loan Payment	4,950	4,950	4,950	5,000	4,950
	East Town Loan Pmt	44,295	44,295	44,295	45,000	44,295
	Bond Payment	140,626	139,595	138,376	141,000	141,500
	Contracted Services	2,857	2,419	2,264	3,000	3,000
	TOTAL CONTRACTED SERVICES	201,325	193,044	191,509	199,000	198,745
EQUIPMENT & RENTALS	Small Equipment Under \$5,000	2,988	3,049	4,108	-	4,000
	Capital Equipment Over \$5,000	-	-	5,921	-	5,000
	Equipment Rental	-	-	-	-	1,100
	Capital Projects	-	66,890	-	-	-
	TOTAL EQUIPMENT & RENTALS	2,988	69,939	10,029	-	10,100
TRANSFERS	Transfer to- Equip Reserve	-	-	150,000	50,000	40,000
	Transfer to Utility Reserve	110,000	28,000	-	1,000	-
	TOTAL TRANSFERS	110,000	28,000	150,000	51,000	40,000
UTILITIES	Electricity-General	24,963	29,987	27,835	32,000	31,732
	Cell Phone	863	514	536	650	650
	TOTAL UTILITIES	25,826	30,501	28,371	32,650	32,382
OTHER	Misc. Expense	1,469	468	11	200	375
	TOTAL OTHER	1,469	468	11	200	375
TOTAL EXPENDITURES		473,119	417,710	470,288	444,616	453,375
RECEIPTS OVER/(UNDER) EXPENDITURES		19,915	46,991	(13,670)	23,984	10,625
ENDING UNENCUMBERD CASH		225,850	272,841	259,170	283,154	293,779

Sanitation Fund

This enterprise fund is used to account for the operation of the City's refuse collection service. The solid waste fund is an enterprise (fee supported) fund.

	2016	2017	2018	2019	2020
DEPARTMENT REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
BEGINNING BALANCE	346,038	411,276	451,851	481,126	485,811
User Charges	289,201	288,525	288,617	289,000	316,000
Service Charges	4,826	4,357	4,484	4,500	4,500
Misc. Income	2,641	2,052	1,005	1,000	1,500
Reimbursements	682	-	-	-	-
TOTAL REVENUE	297,349	294,934	294,106	294,500	322,000

Significant Revenue Changes:

- Trash Rates increased for 2020
- Total revenue of \$322,000 includes budgeted increase in revenue of approx. 9%

Significant Expenditure Changes:

- Expenditures total \$497,834 an increase of 3.5% in 2019 over 2018.
- Expenditures include a budgeted transfer for the future replacement of sanitation vehicles and new building infrastructure.
- The City purchased a new 2020 Freightliner from Elliott Equipment totaling which \$72,120 which includes a trade in of our 2014 Sanitation vehicle. This purchase was paid for out of Sanitation Reserve Funds.



2020 ADOPTED BUDGET

	2016	2017	2018	2019	2020
DEPARTMENT EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
PERSONNEL					
Salary & Wages	77,666	78,859	82,205	93,000	99,877
Overtime	961	886	512	1,000	1,000
Group Health	9,855	15,145	12,369	24,000	28,900
Group Dental	314	453	379	800	800
KPERS	4,941	6,204	6,499	9,500	9,500
Social Security	4,829	4,754	5,069	5,800	5,800
Medicare	1,129	1,114	1,186	1,400	1,400
Am Fam	-	-	-	300	300
Drug Screens/Physicals	1,051	1,090	954	1,100	1,100
Uniform Allowance	180	234	215	300	750
TOTAL PERSONNEL	100,926	108,739	109,388	137,200	149,427
OPERATING					
Postage	1,925	1,755	1,775	2,000	2,000
Chemicals	138	-	502	500	500
Classifieds	177	419	276	250	300
TOTAL OPERATING	2,240	2,174	2,552	2,750	2,800
INSURANCE					
General Liability	7,656	9,984	9,598	11,565	11,912
TOTAL INSURANCE	7,656	9,984	9,598	11,565	11,912
TRAINING					
Conferences & Seminars	-	-	-	1,000	1,000
TOTAL TRAINING	-	-	-	1,000	1,000
REPAIRS & MAINTENANCE					
Operating/Office Supplies	3,243	3,509	3,752	3,500	3,500
Gasoline & Oil	9,728	11,033	13,120	12,000	12,500
Vehicle Repair & Maintenance	5,416	13,208	3,619	7,500	7,500
Administrative Fees	12,000	12,000	12,000	12,000	15,000
TOTAL REPAIRS & MAINT	30,387	39,750	32,491	35,000	38,500
CONTRACTED SERVICES					
Contracted Services	584	-	341	1,500	1,000
Recycling	-	-	-	-	1,000
Landfill Charges	60,068	63,043	64,247	65,000	67,488
TOTAL CONTRACTED SERVICES	60,653	63,043	64,588	66,500	69,488
EQUIPMENT & RENTALS					
Small Equipment Under \$5,000	4,965	5,071	5,565	10,000	6,000
TOTAL EQUIPMENT & RENTALS	4,965	5,071	5,565	10,000	6,000
TRANSFERS					
Transfer to Utility Reserve	25,000	25,000	40,000	25,000	30,000
TOTAL TRANSFERS	25,000	25,000	40,000	25,000	30,000
UTILITIES					
Cell Phone	44	320	568	600	600
TOTAL UTILITIES	44	320	568	600	600
OTHER					
Misc. Expense	242	278	80	200	250
TOTAL OTHER	242	278	80	200	250
TOTAL EXPENDITURES	232,112	254,359	264,831	289,815	309,977
RECEIPTS OVER/(UNDER) EXPENDITURES	65,238	40,575	29,275	4,685	12,023
ENDING UNENCUMBERED CASH	411,276	451,851	481,127	485,812	497,835

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Special Revenue Funds

Economic Development

Law Enforcement Trust Fund

Special Liability

Special Streets

Special Parks

Tourism & Convention

Economic Development

The Economic Development Funds are used to account for proceeds and expenditures related to economic development projects. This fund received monies from the sale of the City’s cable rights which will end in December of 2022.

DEPARTMENT REVENUES		2016	2017	2018	2019	2020
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
	<i>BEGINNING BALANCE</i>	351,174	378,891	361,807	383,548	221,206
	Misc Income	-	-	-	-	-
	Tax Abatement Renewal Fee	200	100	100	-	-
	CATV System Payment	37,658	37,658	37,658	37,658	37,658
	TOTAL REVENUE	37,858	37,758	37,758	37,658	37,658
DEPARTMENT EXPENDITURES						
OPERATING						
	Postage	250	-	-	-	100
	Contracted Services	-	-	-	-	-
	TOTAL OPERATING	250	-	-	-	100
DISBURSEMENTS						
	Grant Disbursement Phase III	5,620	2,490	-	-	-
	Capital Projects	-	30,442	1,835	200,000	200,000
	Grant Disbursement Phase IV	2,350	15,650	10,582	-	-
	Relocation Incentive	-	3,760	-	-	-
	TOTAL DISBURSEMENTS	7,970	52,342	12,417	200,000	200,000
OTHER						
	Miscellaneous Expense	1,921	2,500	3,600	-	-
	TOTAL OTHER	1,921	2,500	3,600	-	-
	TOTAL EXPENDITURES	10,141	54,842	16,017	200,000	200,100
	RECEIPTS OVER/(UNDER) EXPENDITURES	27,717	(17,084)	21,741	(162,342)	(162,442)
	ENDING UNENCUMBERD CASH	378,891	361,807	383,548	221,206	58,764

Significant Revenue Changes:

- No significant revenue changes.

Significant Expenditure Changes:

- City granted 6 commercial rehabilitation grants totaling approximately \$30,000 in 2019.
- City awarded \$75,000 donation to the Rise Center in Columbus in 2019.

2020 ADOPTED BUDGET

Law Enforcement Trust Fund

This special revenue fund is used to account for proceeds from the sale of assets forfeited in a legal proceeding. Receipts in the fund are used to defray the cost of complex investigations, purchase technical equipment or provide matching funds for federal grants.

	2016	2017	2018	2019	2020
DEPARTMENT REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
<i>BEGINNING BALANCE</i>	<i>16,533</i>	<i>17,123</i>	<i>20,061</i>	<i>15,061</i>	<i>10,061</i>
Licenses Fees & Permits	11,080	11,100	13,840	11,000	11,000
TOTAL REVENUE	11,080	11,100	13,840	11,000	11,000
DEPARTMENT EXPENDITURES					
POLICE					
Capital Outlay	10,490	8,162	10,273	16,000	16,000
TOTAL CAPITAL	10,490	8,162	10,273	16,000	16,000
TOTAL EXPENDITURES	10,490	8,162	10,273	16,000	16,000
RECEIPTS OVER/(UNDER) EXPENDITURES	590	2,938	3,567	(5,000)	(5,000)
ENDING UNENCUMBERED CASH	17,123	20,061	23,628	10,061	5,061

Significant Revenue Changes:

- No significant revenue changes.

Significant Expenditure Changes:

- Law Enforcement Fund Trust fund purchases include police uniforms & training for officers.

Special Liability

	2016	2017	2018	2019	2020
DEPARTMENT REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
<i>BEGINNING BALANCE</i>	<i>42,237</i>	<i>48,014</i>	<i>48,912</i>	<i>49,177</i>	<i>49,177</i>
Ad Valorem	5,021	1	265	-	-
Delinquent	165	134	-	-	-
Motor Vehicle	591	763	-	-	-
TOTAL REVENUE	5,776	899	265	-	-
DEPARTMENT EXPENDITURES					
PUBLIC SAFETY					
Capital Outlay	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
RECEIPTS OVER/(UNDER) EXPENDITURES	5,776	899	265	-	-
ENDING UNENCUMBERED CASH	48,014	48,912	49,177	49,177	49,177

Significant Revenue Changes:

- No significant revenue changes.

Significant Expenditure Changes:

- No significant expenditure changes.

Special Streets

This special revenue fund is used to account for the gasoline tax received from the State of Kansas and Cherokee County. The expenditures are primarily for repairs of streets.

		2016	2017	2018	2019	2020
DEPARTMENT REVENUES		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
	BEGINNING BALANCE	204,431	275,882	342,067	217,898	338,864
	Intergovernmental	-	-	-	-	-
	State Gasoline Tax	83,992	83,307	84,345	84,150	84,150
	TOTAL REVENUE	83,992	83,307	84,345	84,150	84,150
DEPARTMENT EXPENDITURES						
CAPITAL OUTLAY						
	Capital Outlay	-	4,581	75,007	200,000	400,000
	TOTAL CAPITAL OUTLAY	-	4,581	75,007	200,000	400,000
DEBT SERVICE						
	State of Kansas Revolving Loan	12,541	12,541	12,541	12,541	12,541
	TOTAL DEBT SERVICE	12,541	12,541	12,541	12,541	12,541
	TOTAL EXPENDITURES	12,541	17,122	87,548	212,541	412,541
	RECEIPTS OVER/(UNDER) EXPENDITURES	71,451	66,185	(3,203)	(128,391)	(328,391)
	ENDING UNENCUMBERED CASH	275,882	342,067	338,864	89,507	10,473

Significant Revenue Changes:

- Revenue from Highway Tax is estimated to remain flat in 2019

Significant Expenditure Changes:

- Expenditures were reduced in 2019 to set aside monies for the High School Street project grant that was submitted in 2019 to Kansas Department of Commerce CDBG program in the amount of \$600,000. The project total is \$1.8 million dollars. The anticipated spending of the 2019 carry-over was budgeted in 2020 to offset the cost of this street and utility project.



Special Alcohol-Parks

This special revenue fund is used to account for one-third of the liquor tax received by the City from the State of Kansas. The revenues are used to finance contractual programs for the prevention and treatment of drug and alcohol abuse.

	2016	2017	2018	2019	2020
DEPARTMENT REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
<i>BEGINNING BALANCE</i>	21,831	26,181	29,017	21,617	24,217
Special Alcohol Tax	2,764	2,836	3,219	2,600	2,600
Miscellaneous	1,585	-			
TOTAL REVENUE	4,349	2,836	3,219	2,600	2,600
DEPARTMENT EXPENDITURES					
RECREATION					
Culture & Recreation	-	-	-	-	20,000
TOTAL CULTURE & RECREATION	-	-	-	-	20,000
TOTAL EXPENDITURES	-	-	-	-	20,000
RECEIPTS OVER/(UNDER) EXPENDITURES	4,349	2,836	3,219	2,600	(17,400)
ENDING UNENCUMBERED CASH	26,181	29,017	32,236	24,217	6,817

Significant Revenue Changes:

- Proceeds from liquor tax projected to decrease 5%

Significant Expenditure Changes:

- No significant expenditure changes.



Tourism & Convention

This special revenue fund is used to account for the 6% guest tax received on the occupancy of hotels and motels in the City

DEPARTMENT REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET
<i>BEGINNING BALANCE</i>	20,190	20,906	20,967	20,467	14,967
Transient Guest Tax	4,716	4,061	4,286	4,500	4,200
TOTAL REVENUE	4,716	4,061	4,286	4,500	4,200
DEPARTMENT EXPENDITURES					
RECREATION					
General Government	4,000	4,000	4,500	10,000	10,000
TOTAL CAPITAL	4,000	4,000	4,500	10,000	10,000
TOTAL EXPENDITURES	4,000	4,000	4,500	10,000	10,000
RECEIPTS OVER/(UNDER) EXPENDITURES	716	61	(214)	(5,500)	(5,800)
ENDING UNENCUMBERED CASH	20,906	20,967	20,753	14,967	9,167

Significant Revenue Changes:

- Proceeds from motel tax have been decreasing over the last several years. projected to decrease \$5% due to loss of hosted sport events in the City.

Significant Expenditure Changes:

- No significant expenditure changes.



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Reserve Funds

Equipment Reserve

Capital Reserve

Street Reserve

Utility Reserve

The City's Reserve Funds outline the City's plan for achieving goals, objectives, and service levels. The purpose of these funds is to forecast and match projected revenues and major capital needs over a five-year period. Capital planning is an important management tool that coordinates community infrastructure needs with the financial capacity of the City.

A Capital Improvement Plan is vital for the following reasons:

- Enhances the City's credit rating by lowering interest rates & provide fiscal integrity.
- Controls the City's tax rate.
- Avoids sudden changes in debt service requirements.
- Identifies the most economical means of financing capital projects.
- Increases opportunities for obtaining federal and state grants.
- Keeps the public informed about future needs and projects.
- Encourages careful project planning and design to avoid costly mistakes.
- Help the City reach desired goals.

Major factors which impact capital planning

- Revenue – All budgets are constrained by available revenues due to the economic downturn.
- Maintaining existing infrastructure.
- Economic development.
- Future growth - Anticipated growth is considered to ensure the City is able to satisfy demands for public services provided to the citizens of Columbus.

2020 ADOPTED BUDGET

Capital Improvement Fund

This special revenue fund is used to account for major capital improvements which are not funded by long-term debt. Transfers from the General Fund provide the resources for these expenditures.

	AMOUNT	BREAKDOWN	DESCRIPTION	YEAR
Legislative	\$ -	\$ -		
Admin	\$ 38,893.63	\$ 9,330.00	CITY CODEBOOK CODIFICATION	2019/2020
		\$ 9,845.00	CITY WEBSITE UPDATE	2019/2020
		\$ 19,718.63	CITY HALL REMODEL	2020
Cemetery	\$ 48,735.71	\$ 48,735.71	COLUMBARIUM /CEMETERY PROJECTS	2020
Parks	\$ 55,670.62	\$ 55,670.62	PARK IMPROVEMENTS/EDDINGTON PARK	
	\$ 25,000.00	\$ 25,000.00	SKATE PARK	
Pool	\$ 36,818.96	\$ 12,400.00	SWIMMING POOL REPAINT (5 YR TRANSFER)	2023
		\$ 24,418.96	POOL HOUSE UPDATES	
Property	\$ 121,930.03	\$ 30,000.00	VENTALATION SYSTEM FIRE BAYS	
		\$ 40,000.00	NEW PUBLIC WORKS BLDG	
		\$ 13,506.00	COMMUNITY BUILDING REMODEL	
		\$ 38,424.03	NOT COMMITTED	
Police	\$ 5,000.00	\$ 5,000.00	NOT COMMITTED	
Police/ Demo	\$ 33,950.00	\$ 33,950.00	FUTURE DEMOLITION	
Animal Cont.	\$ 141,584.09	\$ 141,584.09	NEW ANIMAL CONTROL FACILITY	2022
Fire	\$ -	\$ -		
TOTAL	\$ 507,583.04	\$ 507,583.04		

Capital Equipment Fund

This special revenue fund is used to account for major equipment purchases which are not budgeted in the operating funds of the Governmental Fund Types or financed with general obligation bonds. Transfers from the General Fund provide the resources for these expenditures.

	AMOUNT	BREAKDOWN	DESCRIPTION	YEAR
Legislative	\$ 10,732.40	\$ 7,732.40	NOT COMMITTED	
		\$ 3,000.00	COUNCIL LAPTOPS	2021
Admin	\$ 25,402.86	\$ 19,307.86	RECORD RETENTION SOFTWARE	2020
		\$ 6,095.00	FURNITURE/EQUIPMENT CITY HALL	
Cemetery	\$ 2,251.94	\$ 2,251.94	CEMETERY UPDATES	
Parks	\$ 78,230.88	\$ 38,927.64	PARK IMPROVEMENTS	
		\$ 14,303.24	PLAYGROUND EQUIPMENT	
		\$ 11,000.00	LAWN MOWER (EDDINGTON PARK - 2 YR)	2020
		\$ 14,000.00	NEW VEHICLE (2001 FORD RANGER - 4 YR)	
Pool	\$ 5,000.00	\$ 5,000.00	FUTURE MAINTENANCE	
Property	\$ 5,130.10	\$ 5,130.10	2019 CLEANING CONTRACT	2019
Police	\$ 73,706.95	\$ 25,000.00	POLICE CAR	2020
		\$ 23,706.95	POLICE CAR	2021
		\$ 25,000.00	POLICE CAR	2022
Animal Cont.	\$ 9,191.29	\$ 9,191.29	ANIMAL CONTROL VEHICLE	2023
Fire	\$ -	\$ -		
TOTAL	\$ 209,646.42	\$ 209,646.42		



Street Reserve Fund

This special revenue fund is used to account for major street improvements which are not budgeted in the operating funds of the General Fund Streets, Special Street funds or financed with general obligation bonds.

Transfers from the General Fund & Special Streets provide the resources for these expenditures.

	AMOUNT	BREAKDOWN	DESCRIPTION	YEAR
Streets-CIP	\$ 169,008.59	\$ 26,394.50	MULBERRY PROJECT	2019
	\$ -	\$ 10,000.00	SIDEWALK GRANT PROG	2020
	\$ -	\$ 121,814.09	HIGH SCHOOL ST/FURURE STREET IMPROV	2020
Streets-CEF	\$ -	\$ 8,000.00	VEHICLE REPLACEMENT	
TOTAL	\$ 166,208.59	\$ 166,208.59		

Utility Reserve Fund

This special revenue fund is used to account for major utility improvements which are not budgeted in the operating funds of the Utility funds (Water, Sewer & Sanitation), Special Street funds or financed with general obligation bonds. Transfers from the Utility Funds provide the resources for these expenditures.

	AMOUNT	BREAKDOWN	DESCRIPTION	YEAR
Utility-Garbage	\$ 243,623.34	\$ 158,623.34	SANITATION TRUCK	2020
		\$ 85,000.00	NEW PUBLIC WORKS BLDG	2023
Utility-Water	\$ 188,310.76	\$ 88,310.76	NOT COMMITTED	
		\$ 20,000.00	VAC MACHINE (4 YR TRANSFER)	2022
		\$ 10,000.00	METER VEHICLE REPLACEMENT (5 YR)	2023
		\$ 70,000.00	NEW PUBLIC WORKS BLDG	2023
Utility-Sewer	\$ 283,183.25	\$ 110,000.00	BACKHOE	2020
		\$ 10,000.00	VEHICLE REPLACEMENT (2004 CHEVY-5 YR)	2020
		\$ 138,183.25	NOT COMMITTED	
		\$ 25,000.00	NEW PUBLIC WORKS BLDG	2023
	\$ 715,117.35	\$ 715,117.35		

