

## ORDINANCE NO. 166-14

**AN ORDINANCE AMENDING ORDINANCE NO. 157-13 TO ADOPT A BUDGET FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2014, AND ENDING SEPTEMBER 30, 2015, APPROPRIATING THE VARIOUS AMOUNTS THEREOF, AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the City Manager of the City of Columbus has submitted to the Board of Aldermen a proposed budget of the revenues of said City and the expenditures/expenses of conducting the affairs thereof and providing a complete financial plan for the 2014-2015 fiscal year which said proposed budget has been compiled from detailed information obtained from the several departments, and offices of the City;

WHEREAS, the Board of Aldermen have received said City Manager's proposed budget, a copy of which proposed budget and all supporting schedules have been filed with the City Secretary of the City of Columbus; and,

WHEREAS, the Board of Aldermen have conducted a public hearing on the budget, as provided by law;

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF COLUMBUS THAT:**

SECTION 1. The proposed budget of the revenue of the City of Columbus and the expenses of conducting the affairs thereof providing a complete financial plan for the ensuing fiscal year beginning October 1, 2014 and ending September 30, 2015, as submitted to the Board of Aldermen by the City Manager of said City, and which budget is attached hereto as Exhibit "A", be and the same is in all things adopted and approved as the budget of all current expenditures/expenses as well as fixed charges against said City for the fiscal year beginning October 1, 2014, and ending September 30, 2015.

SECTION 2. The sums below are hereby appropriated from the respective funds for the payment of expenditures on behalf of the city government as established in the approved budget document for the fiscal year ending September 30, 2015.

	<u>Fiscal Year 2014-2015</u>
General Fund	\$2,656,995
Utility Fund	\$5,440,539
Hotel Occupancy Tax Fund	\$ 606,300
Equipment Fund	\$ 28,000
Fire Equipment Fund	\$ 0
Capital Project Fund	\$ 0
Debt Service 2005/2013	\$ 318,925
Debt Service 2010	\$ 295,563

SECTION 3. Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

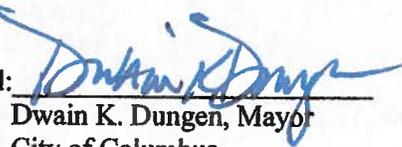
SECTION 4. This Ordinance shall be and remain in full force and effect from and after its final passage as herein provided.

SECTION 5. This Ordinance shall become effective upon its final passage and approval, in accordance with Local Government Code, Chapters 101 and 102.

SECTION 6. That the City Manager is hereby directed to file a copy of said budget with the Colorado County Clerk.

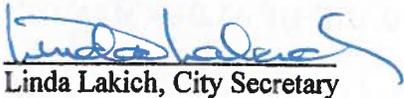
**PASSED, APPROVED AND ADOPTED ON THIS 2<sup>nd</sup> DAY OF SEPTEMBER 2014.**

Signed: \_\_\_\_\_

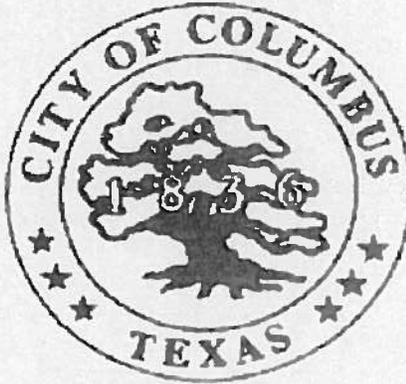


Dwain K. Dungen, Mayor  
City of Columbus

ATTEST:



Linda Lakich, City Secretary



# **CITY OF COLUMBUS**

## **OPERATING BUDGET**

OCTOBER 1, 2014 TO SEPTEMBER 30, 2015

**This Budget will raise more total property taxes than last year's budget by \$19,674 or 2.9%; and of that amount, \$12,246 is tax revenue to be raised from new property added to the tax roll this year.**



**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

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**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**Principal Officials**

<b>Name</b>	<b>Title</b>
Dwain Dungen	Mayor
Curtiss Schonenberg	Mayor Pro Tem
Steve Woodall	Alderman
Lori An Gobert	Alderwoman
Eddie Hernandez	Alderman
Chuck Rankin	Alderman
Donald Warschak	City Manager
Linda Lakich	Finance Director/City Secretary
Leonard Peters	Municipal Court Judge
W. E. "Bill" Lattimore	Police Chief
Doyle "Dusty" Dittmar	Fire Chief
Michael Poncik	Public Works Superintendent
Jody Ripper	Utilities Superintendent
Susan Chandler	Library Director

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**COMBINED BUDGET SUMMARY**

<b>Fund</b>	<b>Estimated Beginning Balance 10/01/2014</b>	<b>Revenues &amp; Transfers In</b>	<b>Expenditures &amp; Transfers Out</b>	<b>Estimated Ending Balance 09/30/2015</b>
<b>GOVERNMENTAL FUND TYPES:</b>				
GENERAL FUND	\$ 883,445	\$ 2,572,512	\$ 2,656,995	\$ 798,961
<b>SPECIAL REVENUE FUNDS:</b>				
Equipment Fund	43,107	20,700	28,000	35,807
Fire Equipment Fund	301,326	33,450	-	334,776
Hotel Occupancy Tax Fund	494,781	282,000	606,300	170,481
Subtotal Special Revenue Funds	<u>839,213</u>	<u>336,150</u>	<u>634,300</u>	<u>541,063</u>
<b>DEBT SERVICE FUNDS:</b>				
Debt Service 2005/2013	133	319,075	318,925	283
Debt Service 2010	1,083	296,392	295,563	1,913
Subtotal Debt Service	<u>1,216</u>	<u>615,467</u>	<u>614,488</u>	<u>2,196</u>
CAPITAL PROJECTS FUND	-	-	-	-
<b>TOTAL GOVERNMENTAL FUNDS</b>	<u>1,723,874</u>	<u>3,524,129</u>	<u>3,905,783</u>	<u>1,342,219</u>
<b>PROPRIETARY FUND TYPES:</b>				
UTILITY FUND	2,324,003	4,892,341	5,440,539	1,775,805
<b>TOTAL PROPRIETARY FUNDS</b>	<u>2,324,003</u>	<u>4,892,341</u>	<u>5,440,539</u>	<u>1,775,805</u>
<b>GRAND TOTAL</b>	<u>\$ 4,047,876</u>	<u>\$ 8,416,470</u>	<u>\$ 9,346,321</u>	<u>\$ 3,118,024</u>

**CITY OF COLUMBUS, TEXAS**  
**2014-2015 Budget**  
**Budget Fund Summary**

	Fund			
	General	Utility	2008 Water/Gas Impr. Project	Combined Utility
<b>FY 14/15 Est. Starting Balance</b>	<b>883,445</b>	<b>1,977,603</b>	<b>346,399</b>	<b>2,324,003</b>
FY 14/15 Budgeted Revenues	2,572,512	4,888,341	4,000	4,892,341
FY 14/15 Budgeted Expenditures	2,656,995	5,090,140	350,399	5,440,539
Net Revenues/(Net Expenditures)	(84,484)	(201,799)	(346,399)	(548,198)
<b>14/15 Year End Balance</b>	<b>798,961</b>	<b>1,775,804</b>	<b>0</b>	<b>1,775,805</b>

W/O Capital Expenditures	General	Combined Utility	Gain/(Loss)
FY 14/15 Budgeted Revenues	2,531,507	3,544,236	
FY 14/15 Budgeted Expenditures	2,589,990	3,746,035	
Net Revenues/(Net Expenditures)	(58,484)	(201,799)	(260,282)

	Fund				
	Equipment	Hotel Tax	Fire Equipment	Debt Service 05/13	Debt Service 10
<b>FY 14/15 Est. Starting Balance</b>	<b>43,107</b>	<b>494,781</b>	<b>301,326</b>	<b>133</b>	<b>1,083</b>
FY 14/15 Budgeted Revenues	20,700	282,000	33,450	319,075	296,392
FY 14/15 Budgeted Expenditures	28,000	606,300	0	318,925	295,563
Net Revenues/(Net Expenditures)	(7,300)	(324,300)	33,450	150	829
<b>14/15 Year End Balance</b>	<b>35,807</b>	<b>170,481</b>	<b>334,776</b>	<b>283</b>	<b>1,913</b>

## GENERAL FUND

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The General Fund is used to account for all revenues and expenditures applicable to the general operations of the City government except those required to be accounted for in another fund. General Fund revenues are derived primarily from local sales tax, property taxes, fees, fines, and transfers.

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**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**FYE 2015 General Fund Long-Term Financial Plan**

	Actual 2010-11	Actual 2011-12	Actual 2012-13	Estimate 2013-14	2014-15
<b>Beginning Fund Balance</b>	<b>943,649</b>	<b>849,067</b>	<b>844,446</b>	<b>844,528</b>	<b>883,447</b>
Revenues:					
Property Taxes	528,317	578,624	597,595	620,500	628,876
Other Local Taxes	1,004,620	1,029,227	1,076,125	1,111,000	1,136,000
Licenses/Permits/Fees	37,766	20,522	64,544	23,650	34,050
Capital & Property	8,301	8,011	18,863	9,929	9,100
Municipal Court	67,635	79,294	68,454	85,800	82,650
Public Safety	36,183	1,700	16,046	9,094	2,100
Fire Department	18,000	18,116	-	-	-
Library	38,165	22,137	21,724	28,300	31,500
Recreation	13,633	12,502	13,270	11,310	12,810
Miscellaneous	4,233	41,389	86,182	155,462	19,500
Transfers	476,517	541,517	563,084	700,446	615,926
Other Sources	-	-	-	-	-
<b>Total Revenue</b>	<b>2,233,370</b>	<b>2,353,039</b>	<b>2,525,886</b>	<b>2,755,491</b>	<b>2,572,512</b>
Operating Expenditures:					
Personnel	1,550,970	1,572,064	1,686,772	1,689,454	1,776,031
Maintenance & Supplies	336,306	315,840	327,143	351,346	419,370
Services	340,179	342,367	428,684	368,292	371,939
Transfers	12,650	22,650	22,650	22,650	22,650
<b>Total Operating Expenditures</b>	<b>2,240,105</b>	<b>2,252,921</b>	<b>2,465,249</b>	<b>2,431,742</b>	<b>2,589,990</b>
Non-Operating Expenditures:					
Debt Service	-	-	-	-	-
Capital Outlay	87,847	104,739	60,555	284,830	67,005
<b>Total Non-Operating Expenditures</b>	<b>87,847</b>	<b>104,739</b>	<b>60,555</b>	<b>284,830</b>	<b>67,005</b>
<b>Total Expenditures</b>	<b>2,327,952</b>	<b>2,357,660</b>	<b>2,525,804</b>	<b>2,716,572</b>	<b>2,656,995</b>
<b>Ending Fund Balance</b>	<b>849,067</b>	<b>844,446</b>	<b>844,528</b>	<b>883,447</b>	<b>798,963</b>
<b>Calculation of available funds:</b>					
Ending Fund Balance	849,067	844,446	844,528	883,447	798,963
Less 20% required minimum balance	448,021	450,584	493,050	486,348	517,998
Excess funds available for capital projects	401,046	393,862	351,478	397,098	280,965
<b>Tax rate variable:</b>					
General Fund	0.22364	0.23576	0.23626	0.23693	0.23839
Debt Service Fund	0.04948	0.03736	0.03686	0.03619	0.03473
<b>Total</b>	<b>0.27312</b>	<b>0.27312</b>	<b>0.27312</b>	<b>0.27312</b>	<b>0.27312</b>
<b>Staffing variable:</b>					
Full-time equivalent positions	28.55	28.90	29.60	29.85	29.10
Average cost per FTE	54,325	54,397	56,986	56,598	61,032

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**FYE 2015 General Fund Long-Term Financial Plan**

2015-16	2016-17	2017-18
<b>798,963</b>	<b>764,680</b>	<b>755,394</b>
647,742	668,174	708,219
1,192,800	1,252,440	1,315,062
35,072	36,124	37,207
9,373	9,654	9,944
85,130	87,683	90,314
2,163	2,228	2,295
-	-	-
32,445	33,418	34,421
13,194	13,590	13,998
20,085	20,688	21,308
634,404	653,436	673,039
-	-	-
<b>2,672,407</b>	<b>2,777,435</b>	<b>2,905,807</b>
1,829,312	1,884,192	1,940,717
431,951	444,910	458,257
383,097	394,590	406,428
23,330	24,029	24,750
<b>2,667,690</b>	<b>2,747,721</b>	<b>2,830,152</b>
-	-	-
39,000	39,000	39,000
<b>39,000</b>	<b>39,000</b>	<b>39,000</b>
<b>2,706,690</b>	<b>2,786,721</b>	<b>2,869,152</b>
<b>764,680</b>	<b>755,394</b>	<b>792,049</b>
764,680	755,394	792,049
533,538	549,544	566,030
231,142	205,850	226,018
0.23839	0.23839	0.23839
0.03473	0.03473	0.03473
0.27312	0.27312	0.27312
29.10	29.10	29.10
62,863	64,749	66,691

**GENERAL FUND FINANCIAL PROJECTION**

The plan presents the General Fund over eight fiscal years: three previous years, the estimate for FYE 2014, the budget for FYE 2015 and three projected years. The projections made for fiscal years 2016-2018 make the following assumptions.

Assumes ad valorem property values will increase in FY16, FY17, and FY18 by 3% per year. This reflects new home starts, new commercial improvements, etc.

Assumes sales tax revenue to increase 5% per year.

Assumes all other revenue to increase by 3%

Assumes personnel expenditures will increase 3% per year for cost of living increase with no staffing level increases.

Assumes maintenance, supplies, and services will increase 3% each year due to expected increase in fuel costs and inflation.

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**GENERAL FUND SUMMARY**

<b>Classification</b>	<b>2012-13 Actual</b>	<b>2013-2014 Budget</b>	<b>2013-2014 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>~GENERAL FUND SUMMARY~</b>					
<b>Resources:</b>					
Total Beginning Balance	\$ 844,444	\$ 843,462	\$ 844,526	\$ 883,445	4.74%
Revenues & Transfers In	2,525,886	2,705,742	2,755,491	2,572,512	-4.92%
Total Funds Available	<u>3,370,330</u>	<u>3,549,204</u>	<u>3,600,017</u>	<u>3,455,956</u>	-2.63%
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	2,525,804	2,809,148	2,716,572	2,656,995	-5.42%
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	844,526	740,056	883,445	798,961	7.96%
Reserved for Contingencies	-	-	-	-	
Reserved for Future Expenditures	-	-	-	-	
<b>Unreserved Fund Balance</b>	<u><b>844,526</b></u>	<u><b>740,056</b></u>	<u><b>883,445</b></u>	<u><b>798,961</b></u>	
<b>Total Expenditures</b>	2,525,804	2,809,148	2,716,572	2,656,995	
<b>Less: Capital Expenditures</b>	60,555	232,166	284,830	67,005	
<b>Operating Expenditures</b>	<u>2,465,249</u>	<u>2,576,982</u>	<u>2,431,742</u>	<u>2,589,990</u>	
<b>Target Fund Balance - 20% of Operating Expenditures</b>	493,050	515,396	486,348	517,998	
<b>Actual Fund Balance</b>	844,526	740,056	883,445	798,961	
<b>Difference</b>	<u>351,476</u>	<u>224,660</u>	<u>397,096</u>	<u>280,963</u>	
<b>Net Revenue (Expenditures)</b>	82	(103,406)	38,919	(84,484)	

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**GENERAL FUND REVENUE DETAIL**

<b>Classification</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>	<b>2013-2014 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b><u>PROPERTY TAXES:</u></b>					
05-3150 Property Tax: Current	\$ 566,816	\$ 581,052	\$ 584,000	\$ 601,376	3.50%
05-3200 Property Tax: Delinquent	17,560	16,000	23,500	16,000	0.00%
05-3300 Property Tax: P & I	13,219	11,500	13,000	11,500	0.00%
Subtotal	597,595	608,552	620,500	628,876	3.34%
<b><u>OTHER LOCAL TAXES</u></b>					
05-3400 Sales Tax	821,618	870,000	850,000	875,000	0.57%
05-3500 Franchise Fees	246,201	255,000	250,000	250,000	-1.96%
05-3700 Mixed Beverage Tax	8,306	7,300	11,000	11,000	50.68%
Subtotal	1,076,125	1,132,300	1,111,000	1,136,000	0.33%
<b><u>LICENSES/PERMITS/FEES</u></b>					
05-3900 Beverage Permits	4,738	4,000	2,700	4,000	0.00%
05-3910 Building Permits	47,600	20,000	6,500	20,000	0.00%
05-3920 License: Dog	135	100	150	100	0.00%
05-3940 Elect. Permits & Lic Fees	5,789	3,800	3,800	3,800	0.00%
05-3950 Mechanical Permits	3,714	3,500	3,500	3,500	0.00%
05-3960 Plumbing Permits	1,535	1,400	1,400	1,400	0.00%
05-3980 Peddling Permits	90	100	150	100	0.00%
05-6200 Dog Impoundment Fee	434	600	1,200	600	0.00%
05-6201 Dog Vaccination Fee	130	150	150	150	0.00%
05-6900 Cemetery Burial Fee	100	100	100	100	0.00%
05-7200 Miscellaneous	280	300	4,000	300	0.00%
Subtotal	64,544	34,050	23,650	34,050	0.00%
<b><u>CAPITAL &amp; PROPERTY</u></b>					
05-5100 Investments & Interest	7,888	8,500	7,900	7,900	-7.06%
05-5200 Leases & Rentals	990	1,200	1,700	1,200	0.00%
05-7500 Gain on Sale of Assets	9,985	-	329	-	N/A
Subtotal	18,863	9,700	9,929	9,100	-6.19%

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**GENERAL FUND REVENUE DETAIL**

<b>Classification</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>	<b>2013-2014 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>~REVENUE DETAIL (Continued)~</b>					
<b><u>MUNICIPAL COURT</u></b>					
11-4000 Court Fines	50,431	55,000	66,000	63,000	14.55%
11-7205 Arrest Fees	2,443	2,500	2,900	2,500	0.00%
11-7206 Driving Safety Course Fees	530	500	800	600	20.00%
11-7201 Warrant Fees	4,215	4,900	3,800	4,500	-8.16%
11-7209 Traffic Fees	921	1,300	1,200	1,300	0.00%
11-7211 Child Safety Fees	1,357	2,500	1,000	1,500	-40.00%
11-7213 Administrative Fees	430	500	400	500	0.00%
11-7214 Court Security Fees	1,434	1,400	1,500	1,400	0.00%
11-7215 Court Technology Fees	1,915	1,900	2,400	2,000	5.26%
11-7216 Omnibase	733	500	650	500	0.00%
11-7217 City Judicial Fee	293	350	350	350	0.00%
11-7200 Miscellaneous	3,752	4,000	4,800	4,500	12.50%
Subtotal	68,454	75,350	85,800	82,650	9.69%
<b><u>PUBLIC SAFETY</u></b>					
20-7200 Miscellaneous	7,215	900	1,300	900	0.00%
20-7500 Gain on Sale of Assets	1,980	-	-	-	N/A
20-4401 Donations	6,851	-	1,000	-	N/A
20-4402 Forfeiture Revenue	-	-	5,500	-	N/A
20-4403 LEOSE Revenue	-	-	1,294	1,200	N/A
Subtotal	16,046	900	9,094	2,100	133.33%
<b><u>FIRE DEPARTMENT</u></b>					
30-4200 Grant Funds	-	-	-	-	N/A
30-4401 Donations	-	-	-	-	N/A
Subtotal	-	-	-	-	N/A
<b><u>LIBRARY</u></b>					
53-4400 County Contributions	5,000	5,000	5,000	5,000	0.00%
53-4200 Grants	5,700	13,000	13,000	19,250	N/A
53-4401 Donations	635	-	600	-	N/A
53-5200 Lease & Rentals	1,414	900	1,200	900	0.00%
53-7202 Fines & Fees	3,492	3,500	4,500	3,500	0.00%
53-7203 Memorials	2,245	50	1,000	50	0.00%
53-7204 Copies	3,239	2,800	3,000	2,800	0.00%
Subtotal	21,724	25,250	28,300	31,500	24.75%
<b><u>RECREATION</u></b>					
52-5200 Golf Course Rental	-	10	10	10	0.00%
51-6100 Pool Admissions	10,945	11,000	10,000	11,000	0.00%
51-7200 Pool Concessions	2,324	1,800	1,300	1,800	0.00%
Subtotal	13,270	12,810	11,310	12,810	0.00%

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**GENERAL FUND REVENUE DETAIL**

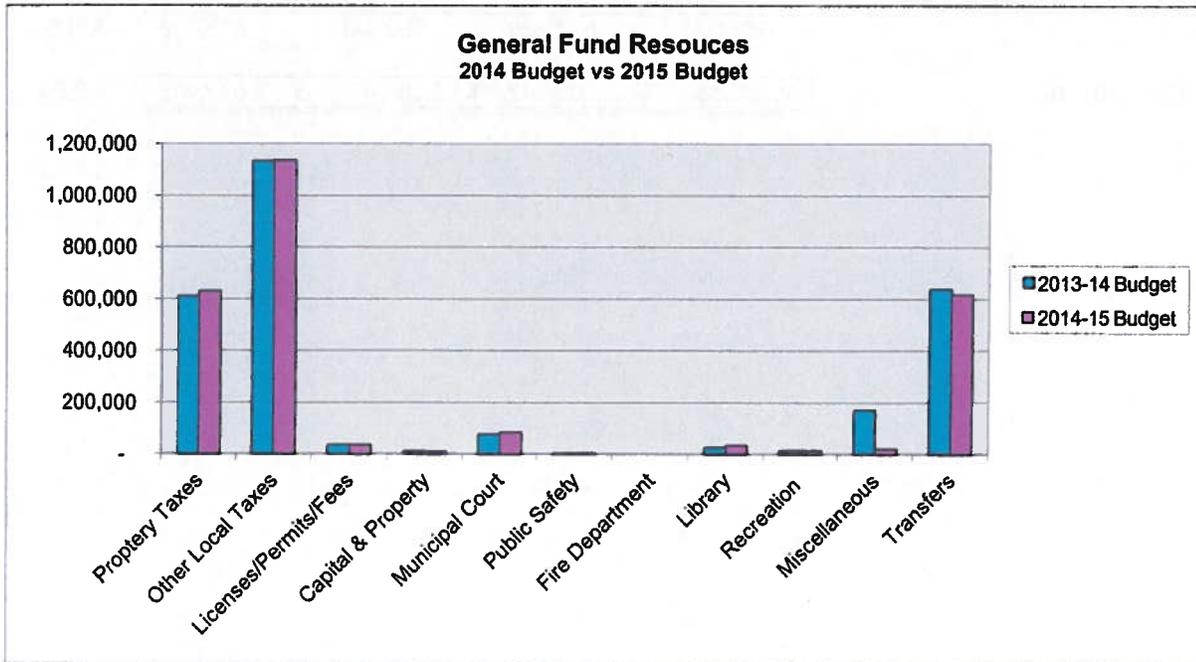
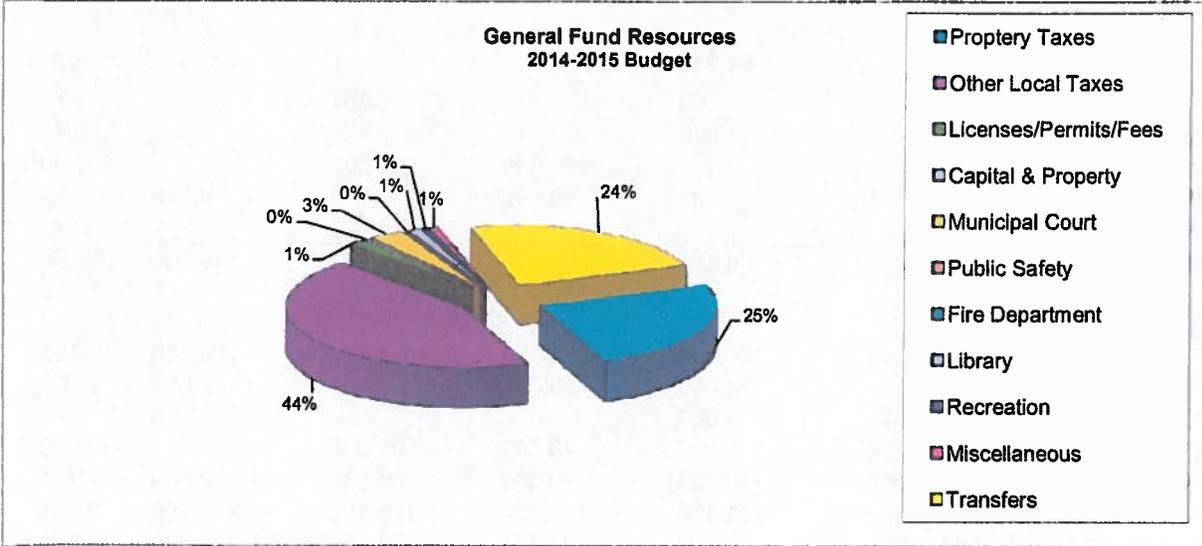
<b>Classification</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>	<b>2013-2014 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>~REVENUE DETAIL (Continued)~</b>					
<b><u>MISCELLANEOUS</u></b>					
10-4200 Grants	84,948	-	-	-	N/A
40-7200 Miscellaneous	100	-	862	-	N/A
50-7200 Miscellaneous	900	-	-	-	N/A
60-4200 Grants	-	150,000	150,000	-	-100.00%
60-6500 Sale of Materials	234	19,500	4,600	19,500	0.00%
60-7200 Miscellaneous	-	-	-	-	N/A
Subtotal	<u>86,182</u>	<u>169,500</u>	<u>155,462</u>	<u>19,500</u>	<u>-88.50%</u>
<b><u>TRANSFERS</u></b>					
05-3550 Utility Gross Receipts Fee	155,732	164,534	169,844	168,565	2.45%
20-7100 From Equipment Fund	28,000	28,000	28,000	28,000	0.00%
10-7110 Intergovernmental - CCIDC	2,000	-	-	6,000	N/A
60-7110 Intergovernmental - CCIDC	-	28,500	101,000	-	-100.00%
05-7110 Intergovernmental - CCIDC	18,000	30,000	30,000	30,000	0.00%
05-7170 From Water Department	121,426	133,024	125,151	132,290	-0.55%
05-7171 From Sewer Department	79,309	84,424	82,151	83,690	-0.87%
05-7172 From Garbage Department	79,309	84,424	82,151	83,690	-0.87%
05-7173 From Gas Department	79,309	84,424	82,151	83,690	-0.87%
05-7175 From Utility Department	-	-	-	-	N/A
Subtotal	<u>563,084</u>	<u>637,330</u>	<u>700,446</u>	<u>615,926</u>	<u>-3.36%</u>
<b>TOTAL REVENUES</b>	<u><u>\$ 2,525,886</u></u>	<u><u>\$ 2,705,742</u></u>	<u><u>\$ 2,755,491</u></u>	<u><u>\$ 2,572,512</u></u>	<u><u>-4.92%</u></u>

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**GENERAL FUND REVENUE SUMMARY**

**PROPERTY TAXES**

The property tax rate proposed in this budget is 27.312-cents for both maintenance and operations and debt service. This 27.312-cent rate is being allocated 23.839-cents to the General Fund and 3.473-cents to the Debt Service Fund. This year's effective rate is 26.953-cents per \$100 valuation and the rollback rate is 28.725-cents per \$100 valuation.



**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**GENERAL FUND REVENUE HISTORY**

**SALES TAX**

The City receives a 1% sales tax (collected by the State Comptroller of Public Accounts). Sales tax is the General Fund's largest revenue source. A decline in sales tax revenue would have a substantial impact on the General Fund. The City has no direct means of increasing sales tax revenue.

**PROPERTY TAX**

The City has a very low property tax rate. This is the only significant revenue source that the city can increase. The Maintenance and Operations tax rate will increase by \$0.00146 per \$100 valuation.

**RIGHT OF WAY FEES**

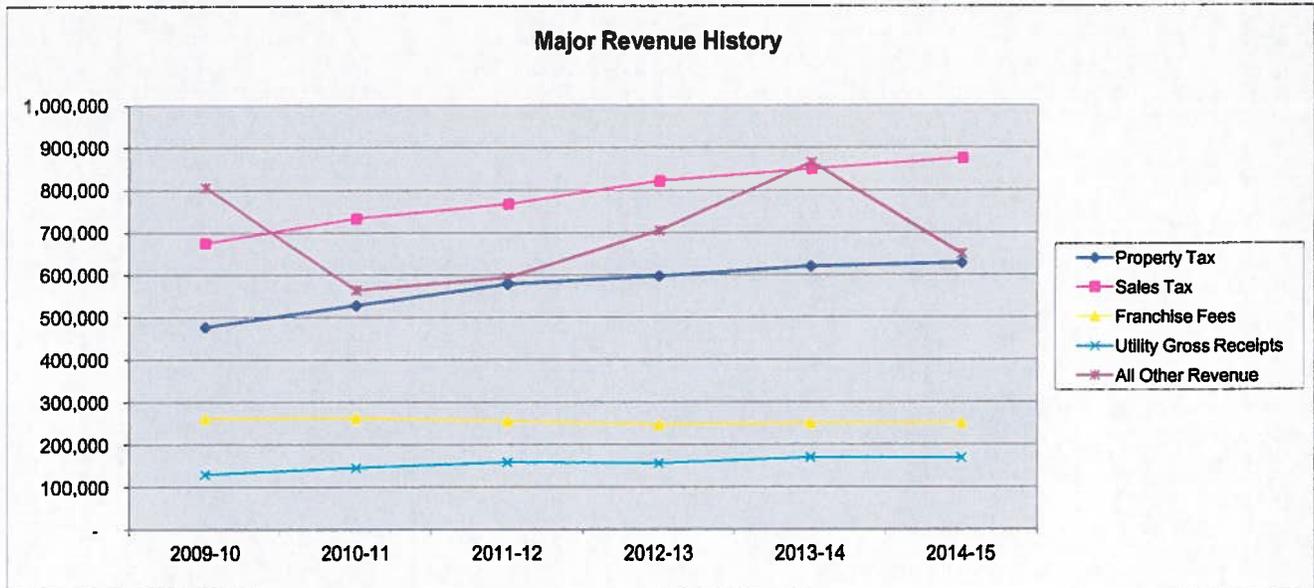
The City receives a use fee from utility providers operating within the City's rights-of-way. Right of way fees are regulated by state and federal law therefore the City has no means of increasing right of way fee revenues.

**UTILITY GROSS RECEIPTS**

The General Fund receives a use fee from the City owned and operated utilities. Revenues generated by utility gross receipts are expenses to the Utility Fund which are passed through to City utility customers. These receipts are treated as transfers.

**ALL OTHER REVENUES**

Other General Fund revenues include permit and license fees, grants, and reimbursements.



	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Estimated 2013-14	Budgeted 2014-15
Property Tax	477,045	528,317	578,624	597,595	620,500	628,876
Sales Tax	674,917	732,969	767,295	821,618	850,000	875,000
Franchise Fees	261,061	261,982	255,088	246,201	250,000	250,000
Utility Gross Receipts	129,806	145,653	158,634	155,732	169,844	168,565
All Other Revenue	806,557	564,451	593,397	704,741	865,147	650,071
<b>TOTAL</b>	<b>2,349,386</b>	<b>2,233,372</b>	<b>2,353,038</b>	<b>2,525,886</b>	<b>2,755,491</b>	<b>2,572,512</b>



**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**GENERAL FUND EXPENDITURE SUMMARY**

<b>Classification</b>	<b>2012-13 Actual</b>	<b>2013-14 Budget</b>	<b>2013-14 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 1,686,772	\$ 1,783,175	\$ 1,689,454	\$ 1,776,031	-0.40%
Maintenance & Supplies	327,143	394,870	351,346	419,370	6.20%
Services	428,684	376,287	368,292	371,939	-1.16%
Transfers	22,650	22,650	22,650	22,650	0.00%
Subtotal	<u>2,465,249</u>	<u>2,576,982</u>	<u>2,431,742</u>	<u>2,589,990</u>	0.50%
Capital Outlay	60,555	232,166	284,830	67,005	-71.14%
Total Expenditures	<u>2,525,804</u>	<u>2,809,148</u>	<u>2,716,572</u>	<u>2,656,995</u>	-5.42%

**~AUTHORIZED POSITIONS~**

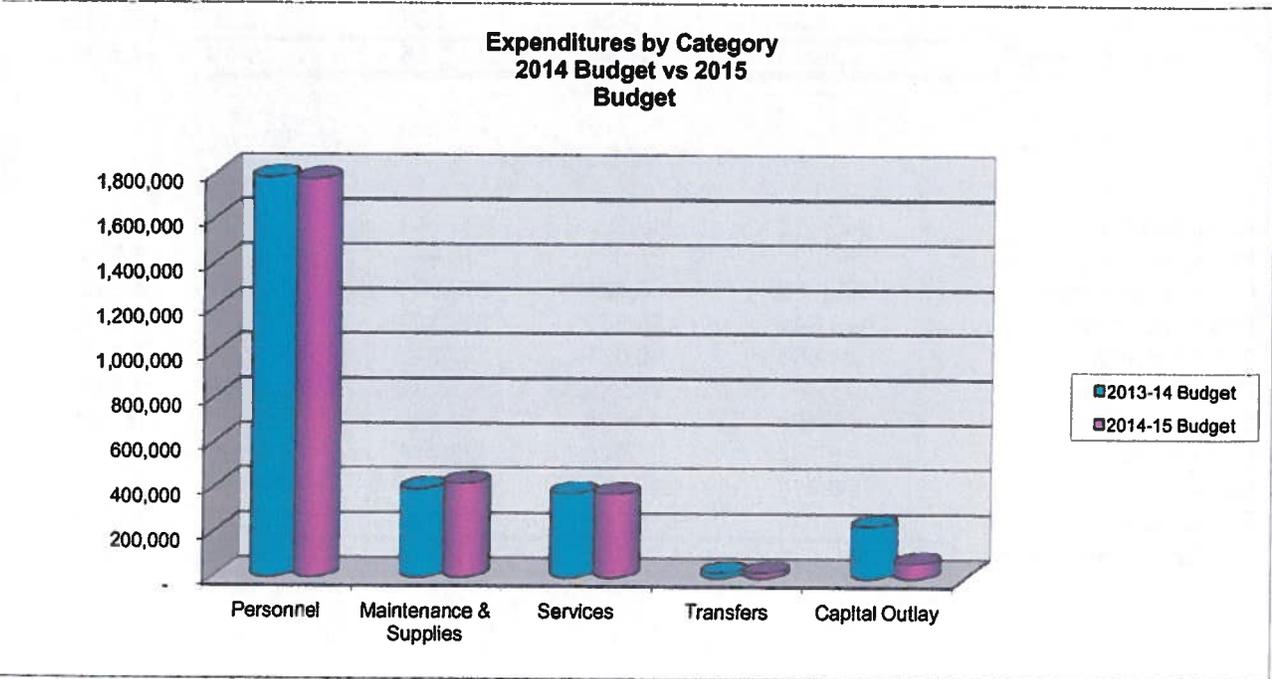
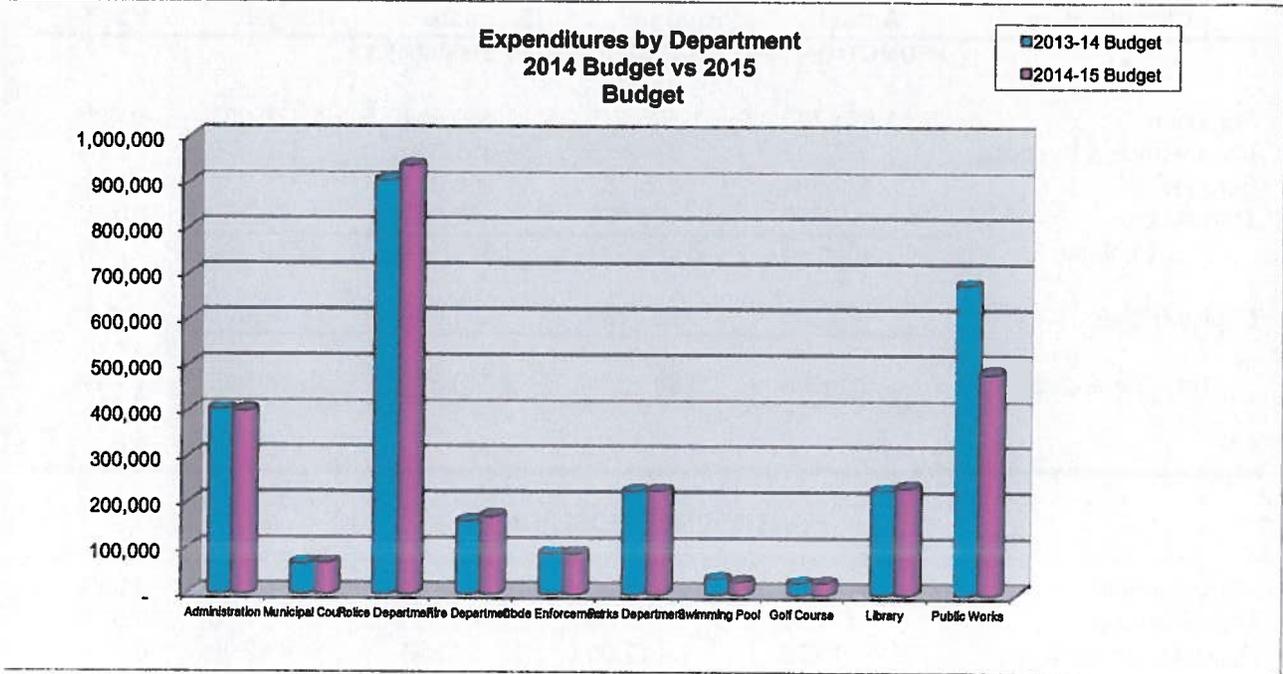
Administration	3.00	3.00	3.00	3.00	0.00%
Municipal Court	1.50	1.50	1.50	1.50	0.00%
Police Department	11.75	12.00	12.00	12.00	0.00%
Code Enforcement	1.00	1.00	1.00	1.00	0.00%
Parks Department	3.35	3.35	3.35	3.35	0.00%
Swimming Pool	0.90	0.90	0.90	0.90	0.00%
Golf Course	-	-	-	-	N/A
Library	3.75	3.75	3.75	3.50	-6.67%
Public Works	4.35	4.35	4.35	3.85	-11.49%
Total Personnel	<u>29.60</u>	<u>29.85</u>	<u>29.85</u>	<u>29.10</u>	-2.51%

**~DEPARTMENT SUMMARY~**

Administration	\$ 465,486	\$ 403,220	\$ 395,843	\$ 399,765	-0.86%
Municipal Court	64,337	66,081	64,944	68,009	2.92%
Police Department	839,705	905,621	888,988	937,621	3.53%
Fire Department	129,344	158,564	136,569	169,576	6.94%
Code Enforcement	81,983	88,071	75,242	87,534	-0.61%
Parks Department	210,704	224,279	211,201	225,616	0.60%
Swimming Pool	26,328	33,988	32,280	27,329	-19.59%
Golf Course	18,786	25,095	22,117	25,120	0.10%
Library	208,616	226,219	225,689	233,068	3.03%
Public Works	480,516	678,010	663,699	483,359	-28.71%
Total Expenditures	<u>\$ 2,525,804</u>	<u>\$ 2,809,148</u>	<u>\$ 2,716,572</u>	<u>\$ 2,656,995</u>	-5.42%

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**GENERAL FUND EXPENDITURES SUMMARY**



**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**Fund:**  
General

**Department:**  
Administration

**Account:**  
01-10

**Program Description:**

The City Manager is the chief executive officer for the City of Columbus, and is appointed by the Mayor and City Council. The administration staff also includes the Finance Director/City Secretary and Assistant City Secretary. The staff is responsible for administering the policies of City Council. The staff also coordinates, directs, and reviews the activities of all departments within the City of Columbus.

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Administration

**Account:**  
01-10

<b>Classification</b>	<b>2012-13 Actual</b>	<b>2013-14 Budget</b>	<b>2013-14 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 260,015	\$ 273,680	\$ 270,075	\$ 280,545	2.51%
Maintenance & Supplies	17,785	18,800	17,948	19,080	1.49%
Services	187,686	110,740	107,820	100,140	-9.57%
Subtotal	<u>465,486</u>	<u>403,220</u>	<u>395,843</u>	<u>399,765</u>	-0.86%
Capital Outlay	-	-	-	-	N/A
Total Expenditures	<u>\$ 465,486</u>	<u>\$ 403,220</u>	<u>\$ 395,843</u>	<u>\$ 399,765</u>	-0.86%

**~AUTHORIZED POSITIONS~**

<u>Position Title</u>					
City Manager	1.00	1.00	1.00	1.00	
Finance Director/City Secretary	1.00	1.00	1.00	1.00	
Assistant City Secretary	1.00	1.00	1.00	1.00	
Administrative Assistant	-	-	-	-	
Total Personnel	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	0.00%

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 192,472	\$ 202,404	\$ 200,500	\$ 208,198	
8107 Longevity	720	900	900	925	
8106 Council Attendance	7,775	8,500	7,500	8,500	
8120 Social Security	15,353	16,203	15,700	16,648	
8130 TMRS Retirement	27,388	29,189	29,100	28,972	
8140 Health & Life Insurance	15,805	15,898	15,850	16,701	
8150 Workers' Compensation	502	586	525	600	
Subtotal	<u>260,015</u>	<u>273,680</u>	<u>270,075</u>	<u>280,545</u>	2.51%

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Administration

**Account:**  
01-10

<b>Classification</b>	<b>2012-13 Actual</b>	<b>2013-14 Budget</b>	<b>2013-14 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	1,260	1,200	1,000	1,200	
8245 Office Supplies	4,856	5,000	4,000	5,000	
8246 Postage	97	200	150	200	
8260 Building Maintenance	1,940	2,000	2,800	2,000	
8263 Office Equipment Maint	-	300	-	300	
8264 Software Maintenance	8,111	8,500	8,438	8,780	
8267 Equipment Maintenance	1,520	1,600	1,560	1,600	
Subtotal	17,785	18,800	17,948	19,080	1.49%
<b>Services</b>					
8317 Appraisal District Fee	19,033	20,000	18,740	19,000	
8321 Dues & Subscriptions	3,020	3,200	3,100	3,200	
8325 Election Expense	488	2,100	1,090	2,100	
8326 Electricity	10,510	12,000	10,000	11,000	
8332 Liability Insurance	2,332	2,500	2,790	2,500	
8335 Building Insurance	903	1,000	1,235	1,000	
8350 Training	1,215	3,500	2,000	2,500	
8355 Outside Services	5,167	5,500	4,000	4,000	
8360 Janitorial Service	8,640	8,640	8,640	1,500	
8362 Printing & Advertising	2,112	1,500	1,500	1,500	
8363 Professional Services	26,895	28,000	29,500	29,000	
8367 Legal Fees	8,901	11,000	10,000	11,000	
8370 Rent/Lease	5,596	5,500	5,500	5,500	
8380 Telephone	3,052	3,500	3,375	3,500	
8385 Utilities	-	-	-	-	
8390 Miscellaneous	1,994	1,600	1,700	1,600	
8392 Economic Dev	87,748	1,200	4,650	1,240	
8394 Public Relations	79	-	-	-	
Subtotal	187,686	110,740	107,820	100,140	-9.57%
<b>Capital Outlay</b>					
8420 Improvements	-	-	-	-	
8460 Office Equipment	-	-	-	-	
Subtotal	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>\$ 465,486</b>	<b>\$ 403,220</b>	<b>\$ 395,843</b>	<b>\$ 399,765</b>	<b>-0.86%</b>



**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**Fund:**  
General

**Department:**  
Municipal Court

**Account:**  
01-11

**Program Description:**

The Municipal Court Judge and City Prosecutor are appointed by the Mayor and City Council. The Municipal Court is primarily responsible for providing administrative support for the City's justice system, processing traffic citations, Class C misdemeanors, and City Ordinance cases. The Court support staff is responsible for maintaining complete, accurate records prescribed by law and consistent with effective management of the court.

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Municipal Court

**Account:**  
01-11

<b>Classification</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>	<b>2013-2014 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 49,867	\$ 51,361	\$ 51,138	\$ 53,289	3.75%
Maintenance & Supplies	4,492	4,070	3,603	4,070	0.00%
Services	9,978	10,650	10,203	10,650	0.00%
Subtotal	<u>64,337</u>	<u>66,081</u>	<u>64,944</u>	<u>68,009</u>	2.92%
Capital Outlay	-	-	-	-	N/A
Total Expenditures	<u>\$ 64,337</u>	<u>\$ 66,081</u>	<u>\$ 64,944</u>	<u>\$ 68,009</u>	2.92%

**~AUTHORIZED POSITIONS~**

<b>Position Title</b>					
Judge	1.00	1.00	1.00	1.00	
Clerk	0.50	0.50	0.50	0.50	
Total Personnel	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	0.00%

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 33,808	\$ 34,857	\$ 34,725	\$ 36,175	
8107 Longevity	748	838	838	928	
8120 Social Security	2,632	2,731	2,655	2,838	
8130 TMRS Retirement	4,891	5,125	5,120	5,139	
8140 Health & Life Insurance	7,716	7,724	7,720	8,119	
8150 Workers' Compensation	73	86	80	89	
Subtotal	<u>49,867</u>	<u>51,361</u>	<u>51,138</u>	<u>53,289</u>	3.75%

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Municipal Court

**Account:**  
01-11

<b>Classification</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>	<b>2013-2014 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	1,360	400	433	400	
8220 Janitorial Supplies	-	-	-	-	
8245 Office Supplies	1,545	2,000	1,500	2,000	
8264 Software Maintenance	1,587	1,670	1,670	1,670	
8267 Equipment Maintenance	-	-	-	-	
Subtotal	<u>4,492</u>	<u>4,070</u>	<u>3,603</u>	<u>4,070</u>	0.00%
<b>Services</b>					
8332 Liability Insurance	318	400	403	400	
8338 Municipal Court Jury Fees	384	600	600	600	
8350 Training	932	600	700	600	
8363 Professional Services	294	400	400	400	
8364 Warrant Collect Service	-	50	-	50	
8367 Legal Fees	7,418	8,000	7,500	8,000	
8380 Telephone	495	500	500	500	
8390 Miscellaneous	136	100	100	100	
Subtotal	<u>9,978</u>	<u>10,650</u>	<u>10,203</u>	<u>10,650</u>	0.00%
<b>Capital Outlay</b>					
8420 Improvements	-	-	-	-	
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
<b>Total Expenditures</b>	<u><u>\$ 64,337</u></u>	<u><u>\$ 66,081</u></u>	<u><u>\$ 64,944</u></u>	<u><u>\$ 68,009</u></u>	2.92%



**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**Fund:**  
General

**Department:**  
Police

**Account:**  
01-20

**Program Description:**

The Police Department is under the direction of the Police Chief. The Department is responsible for enforcement of traffic laws, community education, crime prevention programs, investigations of crimes against persons and property, and narcotic investigations. In addition, the Department is responsible for the maintenance of criminal records, files, and prisoner processing.

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Police

**Account:**  
01-20

<b>Classification</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>	<b>2013-2014 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 681,557	\$ 740,346	\$ 714,356	\$ 762,538	3.00%
Maintenance & Supplies	80,184	81,550	91,550	87,300	7.05%
Services	41,291	39,892	40,282	43,783	9.75%
Transfers	5,000	5,000	5,000	5,000	0.00%
Subtotal	<u>808,032</u>	<u>866,788</u>	<u>851,188</u>	<u>898,621</u>	3.67%
Capital Outlay	<u>31,673</u>	<u>38,833</u>	<u>37,800</u>	<u>39,000</u>	0.43%
Total Expenditures	<u>\$ 839,705</u>	<u>\$ 905,621</u>	<u>\$ 888,988</u>	<u>\$ 937,621</u>	3.53%

**~AUTHORIZED POSITIONS~**

<u>Position Title</u>					
Police Chief	1.00	1.00	1.00	1.00	
Police Lieutenant	1.00	1.00	1.00	1.00	
Police Sergeant	2.00	2.00	2.00	3.00	
Police Corporal	1.00	1.00	1.00	-	
Patrol Officer	5.75	6.00	6.00	6.00	
Administrative Assistant	1.00	1.00	1.00	1.00	
Total Personnel	<u>11.75</u>	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>	0.00%

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 487,932	\$ 525,050	\$ 517,900	\$ 542,580	
8103 Wages, Overtime	5,467	10,000	6,000	10,000	
8107 Longevity	2,090	2,410	2,415	2,510	
8108 Certification Pay	7,575	8,800	8,750	8,800	
8120 Social Security	38,354	41,789	39,500	43,138	
8130 TMRS Retirement	71,136	78,429	77,051	78,090	
8140 Health & Life Insurance	58,602	62,625	61,700	65,815	
8150 Workers' Compensation	10,401	11,243	1,040	11,606	
Subtotal	<u>681,557</u>	<u>740,346</u>	<u>714,356</u>	<u>762,538</u>	3.00%

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Police

**Account:**  
01-20

<b>Classification</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>	<b>2013-2014 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	14,162	27,750	27,750	27,000	
8240 Gas & Oil	33,869	27,000	32,000	32,000	
8245 Office Supplies	3,838	3,800	3,800	3,800	
8264 Software Maint	5,980	7,000	7,000	7,000	
8266 Vehicle Maintenance	11,797	7,000	16,000	8,000	
8267 Equipment Maint	1,366	5,000	1,000	3,500	
8285 Wearing Apparel	9,172	4,000	4,000	6,000	
<b>Subtotal</b>	<b>80,184</b>	<b>81,550</b>	<b>91,550</b>	<b>87,300</b>	<b>7.05%</b>
<b>Services</b>					
8312 Maint Shop Labor	14,149	14,842	12,000	15,233	
8321 Dues & Subscriptions	558	500	500	500	
8332 Liability Insurance	3,980	5,000	5,032	5,000	
8333 Vehicle Insurance	2,142	2,250	2,230	2,250	
8350 Training	224	1,500	2,000	1,500	
8351 LEOSE Expenses	290	1,000	2,000	1,000	
8355 Outside Services	7,116	3,000	7,200	7,000	
8362 Printing & Advertising	650	500	300	500	
8363 Professional Services	470	750	820	750	
8370 Rent/Lease	2,452	2,500	2,500	2,500	
8371 Arrestee Medical Treat	-	250	-	250	
8380 Telephone	7,383	7,300	5,200	6,800	
8390 Miscellaneous	1,878	500	500	500	
<b>Subtotal</b>	<b>41,291</b>	<b>39,892</b>	<b>40,282</b>	<b>43,783</b>	<b>9.75%</b>
<b>Capital Outlay</b>					
8420 Improvements	-	833	-	-	
8460 Office Equipment	-	-	-	-	
8480 Vehicles	31,673	38,000	37,800	39,000	
8490 Equipment	-	-	-	-	
<b>Subtotal</b>	<b>31,673</b>	<b>38,833</b>	<b>37,800</b>	<b>39,000</b>	<b>0.43%</b>
<b>Transfers</b>					
8610 Transfer to Equipment Fund	5,000	5,000	5,000	5,000	
<b>Subtotal</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0.00%</b>
<b>Total Expenditures</b>	<b>\$ 839,705</b>	<b>\$ 905,621</b>	<b>\$ 888,988</b>	<b>\$ 937,621</b>	<b>3.53%</b>



**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**Fund:**  
General

**Department:**  
Fire

**Account:**  
01-30

**Program Description:**

The Fire Department is a totally volunteer department. The department is under the direction of the Fire Chief who is elected by the membership. The department is primarily responsible for fire suppression and fire administration. The Fire Marshal and department are responsible for fire prevention and fire safety education.

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Fire

**Account:**  
01-30

<b>Classification</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>	<b>2013-2014 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 44,067	\$ 50,600	\$ 44,950	\$ 50,600	0.00%
Maintenance & Supplies	35,811	45,900	49,120	60,900	32.68%
Services	28,196	39,414	29,849	30,426	-22.80%
Transfers	12,650	12,650	12,650	12,650	0.00%
Subtotal	<u>120,724</u>	<u>148,564</u>	<u>136,569</u>	<u>154,576</u>	4.05%
Capital Outlay	8,620	10,000	-	15,000	50.00%
Total Expenditures	<u>\$ 129,344</u>	<u>\$ 158,564</u>	<u>\$ 136,569</u>	<u>\$ 169,576</u>	6.94%

**~AUTHORIZED POSITIONS~**

No Authorized Positions

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8131 Retired Fireman Ben	\$ 42,117	\$ 48,600	\$ 43,000	\$ 48,600	
8160 Disability Insurance	1,950	2,000	1,950	2,000	
Subtotal	<u>44,067</u>	<u>50,600</u>	<u>44,950</u>	<u>50,600</u>	0.00%
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	5,481	7,000	6,000	7,000	
8227 Fire/Rescue	-	3,000	3,000	3,000	
8240 Gas & Oil	4,314	3,800	3,800	3,800	
8245 Office Supplies	10	100	320	100	
8260 Building Maintenance	2,913	2,000	1,000	17,000	
8266 Vehicle Maintenance	5,631	8,000	13,000	8,000	
8267 Equipment Maintenance	2,859	6,000	6,000	6,000	
8285 Wear Apparel	14,603	16,000	16,000	16,000	
Subtotal	<u>35,811</u>	<u>45,900</u>	<u>49,120</u>	<u>60,900</u>	32.68%

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Fire

**Account:**  
01-30

Classification	2012-2013 Actual	2013-2014 Budget	2013-2014 Estimate	2014-2015 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
<b>Services</b>					
8312 Maint Shop Labor	1,348	1,414	1,300	1,451	
8321 Dues & Subscriptions	1,644	1,800	1,800	1,800	
8326 Electricity	5,551	6,000	6,000	6,000	
8328 Firemen Attend Bonus	4,355	4,500	4,000	4,500	
8332 Liability Insurance	398	500	503	500	
8333 Vehicle Insurance	5,236	5,500	5,450	5,500	
8335 Building Insurance	294	325	401	400	
8350 Training	5,800	6,000	6,000	6,000	
8360 Janitorial Service	1,226	1,225	1,225	1,225	
8363 Professional Services	-	10,000	-	-	
8380 Telephone	2,346	2,100	3,120	3,000	
8385 Utilities	-	-	-	-	
8390 Miscellaneous	-	50	50	50	
Subtotal	28,196	39,414	29,849	30,426	-22.80%
<b>Capital Outlay</b>					
8490 Equipment	8,620	10,000	-	15,000	
8480 Vehicles	-	-	-	-	
Subtotal	8,620	10,000	-	15,000	50.00%
<b>Transfers</b>					
8611 Transfer to Fire Equip Fund	12,650	12,650	12,650	12,650	
Subtotal	12,650	12,650	12,650	12,650	0.00%
<b>Total Expenditures</b>	<b>\$ 129,344</b>	<b>\$ 158,564</b>	<b>\$ 136,569</b>	<b>\$ 169,576</b>	<b>6.94%</b>



**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**Fund:**  
General

**Department:**  
Code Enforcement

**Account:**  
01-40

**Program Description:**

The Code Enforcement Department, under the direction of the City Manager, is primarily responsible for the enforcement of the various codes and ordinances of the City to safeguard the public health, welfare, and safety of the citizens. This activity includes enforcement of codes for buildings, plumbing, gas, electrical, sign, and mechanical inspections, and issuing permits. Additional duties involve investigation and demolition of substandard structures, weed control and removal of debris.

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Code Enforcement

**Account:**  
01-40

<b>Classification</b>	<b>2012-13 Actual</b>	<b>2013-14 Budget</b>	<b>2013-14 Estimate</b>	<b>2014-15 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 60,420	\$ 61,859	\$ 61,767	\$ 63,803	3.14%
Maintenance & Supplies	11,293	7,525	7,700	7,525	0.00%
Services	9,770	18,187	5,275	15,705	-13.65%
Transfers	500	500	500	500	0.00%
Subtotal	<u>81,983</u>	<u>88,071</u>	<u>75,242</u>	<u>87,534</u>	-0.61%
<b>Total Expenditures</b>	<u><b>\$ 81,983</b></u>	<u><b>\$ 88,071</b></u>	<u><b>\$ 75,242</b></u>	<u><b>\$ 87,534</b></u>	-0.61%

**~AUTHORIZED POSITIONS~**

<u>Position Title</u>					
Building Inspector	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	
Total Personnel	<u><u>1.00</u></u>	<u><u>1.00</u></u>	<u><u>1.00</u></u>	<u><u>1.00</u></u>	0.00%

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 44,669	\$ 45,855	\$ 45,855	\$ 47,218	
8103 Wages, Overtime	240	200	-	200	
8107 Longevity	95	155	155	215	
8120 Social Security	3,483	3,535	3,515	3,644	
8130 TMRS Retirement	6,499	6,635	6,800	6,774	
8140 Health & Life Insurance	5,216	5,226	5,216	5,491	
8150 Workers' Compensation	218	253	226	260	
Subtotal	<u>60,420</u>	<u>61,859</u>	<u>61,767</u>	<u>63,803</u>	3.14%

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Code Enforcement

**Account:**  
01-40

<b>Classification</b>	<b>2012-13 Actual</b>	<b>2013-14 Budget</b>	<b>2013-14 Estimate</b>	<b>2014-15 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 Gen Supplies	3,306	500	500	500	
8216 Fire Prevention	343	500	400	500	
8226 Dog Pound Supplies	1,481	1,500	1,500	1,500	
8240 Gas, Oil, Lubricants	2,745	2,900	2,900	2,900	
8245 Office Supplies	930	100	300	100	
8264 Software Maintenance	1,329	1,400	1,400	1,400	
8266 Vehicle Maintenance	904	250	600	250	
8285 Wearing Apparel	253	375	100	375	
Subtotal	11,293	7,525	7,700	7,525	0.00%
<b>Services</b>					
8312 Maint Shop Labor	674	707	650	725	
8321 Dues & Subscriptions	789	500	500	500	
8332 Liability Insurance	48	60	60	60	
8333 Vehicle Insurance	143	150	150	150	
8335 Building Insurance	18	20	25	20	
8350 Training	1,780	1,500	700	1,000	
8363 Professional Services	1,180	1,600	1,600	1,600	
8366 Demolition Services	4,248	12,000	500	10,000	
8367 Legal Fees	251	800	500	800	
8380 Telephone	640	600	590	600	
8388 Mowing Services	-	250	-	250	
Subtotal	9,770	18,187	5,275	15,705	-13.65%
<b>Transfers</b>					
8610 Transfer to Equipment Fund	500	500	500	500	
Subtotal	500	500	500	500	0.00%
<b>Total Expenditures</b>	<b>\$ 81,983</b>	<b>\$ 88,071</b>	<b>\$ 75,242</b>	<b>\$ 87,534</b>	<b>-0.61%</b>



**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**Fund:**  
General

**Department:**  
Parks

**Account:**  
01-50

**Program Description:**

The Parks Department, under the direction of the Public Works Superintendent, is primarily responsible for the service and maintenance of park areas, athletic fields, and the City Cemetery. Park areas include three (3) parks, two (2) half-court and one (1) full-court basketball courts, and eleven (11) athletic fields. This includes all recreational equipment, picnic facilities, structures and utility infrastructures. Other activities include minor maintenance to all City facilities, mowing various areas, and maintaining various flower beds throughout the City.

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Parks

**Account:**  
01-50

<b>Classification</b>	<b>2012-13 Actual</b>	<b>2013-14 Budget</b>	<b>2013-14 Estimate</b>	<b>2014-15 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 163,917	\$ 170,915	\$ 161,116	\$ 176,215	3.10%
Maintenance & Supplies	11,356	17,800	11,300	13,800	-22.47%
Services	33,431	33,564	36,785	33,601	0.11%
Transfers	2,000	2,000	2,000	2,000	0.00%
Subtotal	<u>210,704</u>	<u>224,279</u>	<u>211,201</u>	<u>225,616</u>	0.60%
Capital Outlay	-	-	-	-	N/A
Total Expenditures	<u>\$ 210,704</u>	<u>\$ 224,279</u>	<u>\$ 211,201</u>	<u>\$ 225,616</u>	0.60%

**~AUTHORIZED POSITIONS~**

<u>Position Title</u>					
Superintendent	0.45	0.45	0.45	0.45	
Laborer	2.90	2.90	2.90	2.90	
Total Personnel	<u>3.35</u>	<u>3.35</u>	<u>3.35</u>	<u>3.35</u>	0.00%

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 113,663	\$ 117,137	\$ 110,750	\$ 121,100	
8103 Wages, Overtime	2,588	4,000	2,800	4,000	
8107 Longevity	2,302	2,416	2,416	2,530	
8120 Social Security	8,849	9,452	8,500	9,764	
8130 TMRS Retirement	16,770	17,739	16,800	17,672	
8140 Health & Life Insurance	17,357	17,383	17,360	18,270	
8150 Workers' Compensation	2,389	2,788	2,490	2,880	
Subtotal	<u>163,917</u>	<u>170,915</u>	<u>161,116</u>	<u>176,215</u>	3.10%

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Parks

**Account:**  
01-50

<b>Classification</b>	<b>2012-13 Actual</b>	<b>2013-14 Budget</b>	<b>2013-14 Estimate</b>	<b>2014-15 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	1,434	1,500	1,500	1,500	
8240 Gas & Oil	3,519	3,500	3,000	3,500	
8245 Office Supplies	-	-	-	-	
8250 Chemical Supplies	255	500	300	500	
8260 Building Maintenance	1,448	6,000	2,000	2,000	
8266 Vehicle Maintenance	124	500	400	500	
8267 Eq Maintenance	1,961	2,500	2,000	2,500	
8268 Other Maintenance	1,274	2,000	1,000	2,000	
8285 Wearing Apparel	1,342	1,300	1,100	1,300	
<b>Subtotal</b>	<b>11,356</b>	<b>17,800</b>	<b>11,300</b>	<b>13,800</b>	<b>-22.47%</b>
<b>Services</b>					
8312 Maint Shop Labor	1,348	1,414	1,359	1,451	
8326 Electricity	29,650	30,000	33,000	30,000	
8332 Liability Insurance	796	1,000	1,006	1,000	
8335 Building Insurance	1,039	1,150	1,420	1,150	
8355 Outside Services	-	-	-	-	
8363 Professional Services	-	-	-	-	
8385 Utilities	-	-	-	-	
8390 Miscellaneous	599	-	-	-	
<b>Subtotal</b>	<b>33,431</b>	<b>33,564</b>	<b>36,785</b>	<b>33,601</b>	<b>0.11%</b>
<b>Capital Outlay</b>					
8420 Improvements	-	-	-	-	
8490 Equipment	-	-	-	-	
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Transfers</b>					
8610 Transfer to Equipment Fund	2,000	2,000	2,000	2,000	
<b>Subtotal</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0.00%</b>
<b>Total Expenditures</b>	<b>\$ 210,704</b>	<b>\$ 224,279</b>	<b>\$ 211,201</b>	<b>\$ 225,616</b>	<b>0.60%</b>



**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**Fund:**  
General

**Department:**  
Swimming Pool

**Account:**  
01-51

**Program Description:**

The Columbus Memorial Swimming Pool, under the direction of the Public Works Superintendent, is open to the public from May to August. It is available for party rentals and offers an affordable form of family entertainment.

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Swimming Pool

**Account:**  
01-51

<b>Classification</b>	<b>2012-13 Actual</b>	<b>2013-14 Budget</b>	<b>2013-14 Estimate</b>	<b>2014-15 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 17,761	\$ 19,338	\$ 18,122	\$ 18,679	-3.41%
Maintenance & Supplies	5,195	5,900	6,000	5,900	0.00%
Services	3,373	2,750	2,758	2,750	0.00%
Subtotal	<u>26,328</u>	<u>27,988</u>	<u>26,880</u>	<u>27,329</u>	-2.36%
Capital Outlay	-	6,000	5,400	-	-100.00%
Total Expenditures	<u>\$ 26,328</u>	<u>\$ 33,988</u>	<u>\$ 32,280</u>	<u>\$ 27,329</u>	-19.59%

**~AUTHORIZED POSITIONS~**

<u>Position Title</u>					
Pool Manager	0.20	0.20	0.20	0.20	
Life Guards	0.70	0.70	0.70	0.70	
Total Personnel	<u>0.90</u>	<u>0.90</u>	<u>0.90</u>	<u>0.90</u>	0.00%

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 16,128	\$ 17,595	\$ 16,500	\$ 16,995	
8120 Social Security	1,234	1,346	1,262	1,300	
8150 Workers' Compensation	399	397	360	384	
Subtotal	<u>17,761</u>	<u>19,338</u>	<u>18,122</u>	<u>18,679</u>	-3.41%
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	2,309	1,700	1,000	1,500	
8250 Chemical Supplies	2,485	2,500	3,000	3,200	
8260 Building Maintenance	108	200	100	200	
8267 Equipment Maintenance	158	1,000	500	500	
8268 Other Maintenance	136	500	1,400	500	
Subtotal	<u>5,195</u>	<u>5,900</u>	<u>6,000</u>	<u>5,900</u>	0.00%

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Swimming Pool

**Account:**  
01-51

<b>Classification</b>	<b>2012-13 Actual</b>	<b>2013-14 Budget</b>	<b>2013-14 Estimate</b>	<b>2014-15 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Services</b>					
8326 Electricity	2,160	2,000	2,000	2,000	
8332 Liability Insurance	159	200	201	200	
8335 Building Insurance	45	50	62	50	
8380 Telephone	495	500	495	500	
8390 Miscellaneous	514	-			
Subtotal	<u>3,373</u>	<u>2,750</u>	<u>2,758</u>	<u>2,750</u>	0.00%
<b>Capital Outlay</b>					
8490 Equipment	-	6,000	5,400	-	
Subtotal	<u>-</u>	<u>6,000</u>	<u>5,400</u>	<u>-</u>	-100.00%
<b>Total Expenditures</b>	<u><u>\$ 26,328</u></u>	<u><u>\$ 33,988</u></u>	<u><u>\$ 32,280</u></u>	<u><u>\$ 27,329</u></u>	-19.59%



**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**Fund:**  
General

**Department:**  
Golf Course

**Account:**  
01-52

**Program Description:**

The City owns the golf course but operations and maintenance of the facilities are by a third party who leases the golf course. The City has taken over responsibility for golf course utilities and fuel expenditures.

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:** General                      **Department:** Golf Course                      **Account:** 01-52

<b>Classification</b>	<b>2012-13 Actual</b>	<b>2013-14 Budget</b>	<b>2013-14 Estimate</b>	<b>2014-15 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ -	\$ -	\$ -	\$ -	N/A
Maintenance & Supplies	-	7,000	5,000	7,000	N/A
Services	\$ 18,786	\$ 18,095	\$ 17,117	\$ 18,120	0.14%
Subtotal	<u>18,786</u>	<u>25,095</u>	<u>22,117</u>	<u>25,120</u>	0.10%
Total Expenditures	<u>\$ 18,786</u>	<u>\$ 25,095</u>	<u>\$ 22,117</u>	<u>\$ 25,120</u>	0.10%

**~AUTHORIZED POSITIONS~**

No Authorized Positions                      -                      -                      -                      -

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ -	\$ -	\$ -	\$ -	
8107 Longevity	-	-	-	-	
8120 Social Security	-	-	-	-	
8130 TMRS Retirement	-	-	-	-	
8140 Health & Life Insurance	-	-	-	-	
8150 Workers' Compensation	-	-	-	-	
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
<b>Maintenance &amp; Supplies</b>					
8240 Gas & Oil	-	7,000	5,000	7,000	
Subtotal	<u>-</u>	<u>7,000</u>	<u>5,000</u>	<u>7,000</u>	N/A
<b>Services</b>					
8268 Maintenance - Other	-	-	-	-	
8335 Building Insurance	86	95	117	120	
8355 Outside Services	-	-	-	-	
8385 Utilities	18,701	18,000	17,000	18,000	
Subtotal	<u>18,786</u>	<u>18,095</u>	<u>17,117</u>	<u>18,120</u>	0.14%
Total Expenditures	<u>\$ 18,786</u>	<u>\$ 25,095</u>	<u>\$ 22,117</u>	<u>\$ 25,120</u>	0.10%

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**Fund:**  
General

**Department:**  
Library

**Account:**  
01-53

**Program Description:**

The Nesbitt Memorial Library, under the direction of the Library Director, is primarily responsible for providing information to the public. The Library offers computer classes, reading and after school programs, and various other programs. The Library also offers the use of a meeting room.

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Library

**Account:**  
01-53

<b>Classification</b>	<b>2012-13 Actual</b>	<b>2013-14 Budget</b>	<b>2013-14 Estimate</b>	<b>2014-15 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 153,378	\$ 155,919	\$ 148,485	\$ 148,768	-4.59%
Maintenance & Supplies	37,150	50,175	49,800	38,745	-22.78%
Services	18,088	20,125	27,404	32,550	61.74%
Subtotal	<u>208,616</u>	<u>226,219</u>	<u>225,689</u>	<u>220,063</u>	-2.72%
Capital Outlay	-	-	-	13,005	N/A
Total Expenditures	<u>\$ 208,616</u>	<u>\$ 226,219</u>	<u>\$ 225,689</u>	<u>\$ 233,068</u>	3.03%

**~AUTHORIZED POSITIONS~**

<u>Position Title</u>					
Library Director	1.00	1.00	1.00	1.00	
Assistant Librarian	2.00	2.00	2.00	2.00	
Part-time	0.75	0.75	0.75	0.50	
Total Personnel	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>	<u>3.50</u>	-6.67%

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 113,478	\$ 114,933	\$ 109,000	\$ 108,329	
8107 Longevity	1,620	1,740	1,410	1,310	
8120 Social Security	8,672	8,925	8,000	8,387	
8130 TMRS Retirement	13,846	14,499	14,300	14,148	
8140 Health & Life Insurance	15,527	15,547	15,530	16,335	
8150 Workers' Compensation	235	275	245	259	
Subtotal	<u>153,378</u>	<u>155,919</u>	<u>148,485</u>	<u>148,768</u>	-4.59%

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Library

**Account:**  
01-53

<b>Classification</b>	<b>2012-13 Actual</b>	<b>2013-14 Budget</b>	<b>2013-14 Estimate</b>	<b>2014-15 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	4,514	12,393	12,000	8,195	
8211 Archive Supplies	316	500	500	500	
8212 Books	15,155	16,500	16,500	12,000	
8214 Audio Visual	2,799	2,732	2,700	2,200	
8215 Book Preparation Supplies	1,904	1,800	1,800	1,800	
8218 Promotional Supplies	961	1,500	1,500	2,000	
8220 Janitorial Supplies	738	600	500	600	
8245 Office Supplies	3,324	3,400	3,000	3,000	
8246 Postage	504	400	400	450	
8260 Building Maintenance	3,763	7,100	7,700	5,000	
8264 Software Maintenance	1,899	1,750	1,800	1,800	
8268 Other Maintenance	1,274	1,500	1,400	1,200	
<b>Subtotal</b>	<b>37,150</b>	<b>50,175</b>	<b>49,800</b>	<b>38,745</b>	<b>-22.78%</b>
<b>Services</b>					
8321 Dues & Subscriptions	1,705	1,600	1,600	3,250	
8326 Electricity	10,298	11,500	11,500	11,500	
8332 Liability Insurance	99	125	126	125	
8335 Building Insurance	497	550	678	675	
8350 Training	450	1,000	1,000	1,000	
8355 Outside Services	3,655	3,800	3,800	6,550	
8360 Janitorial Service	-	-	7,200	8,400	
8380 Telephone	1,384	1,500	1,450	1,000	
8385 Utilities	-	-	-	-	
8390 Miscellaneous	-	50	50	50	
<b>Subtotal</b>	<b>18,088</b>	<b>20,125</b>	<b>27,404</b>	<b>32,550</b>	<b>61.74%</b>
<b>Capital Outlay</b>					
8420 Improvements	-	-	-	-	
8490 Equipment	-	-	-	13,005	
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,005</b>	<b>N/A</b>
<b>Total Expenditures</b>	<b>\$ 208,616</b>	<b>\$ 226,219</b>	<b>\$ 225,689</b>	<b>\$ 233,068</b>	<b>3.03%</b>



**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**Fund:**  
General

**Department:**  
Public Works

**Account:**  
01-60

**Program Description:**

The Public Works Department, under the supervision of the Public Works Superintendent, is primarily responsible for the maintenance of streets, including the seal coat program, drainage ditches, storm sewers, and street sign repair and installation. The department also trims trees in the City right-of-way.

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Public Works

**Account:**  
01-60

<b>Classification</b>	<b>2012-13 Actual</b>	<b>2013-14 Budget</b>	<b>2013-14 Estimate</b>	<b>2014-15 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 255,790	\$ 259,157	\$ 219,445	\$ 221,594	-14.49%
Maintenance & Supplies	123,878	156,150	109,325	175,050	12.10%
Services	78,085	82,870	90,799	84,215	1.62%
Transfers	2,500	2,500	2,500	2,500	0.00%
Subtotal	<u>460,254</u>	<u>500,677</u>	<u>422,069</u>	<u>483,359</u>	-3.46%
Capital Outlay	20,262	177,333	241,630	-	-100.00%
Total Expenditures	<u>\$ 480,516</u>	<u>\$ 678,010</u>	<u>\$ 663,699</u>	<u>\$ 483,359</u>	-28.71%

**~AUTHORIZED POSITIONS~**

<u>Position Title</u>					
Superintendent	0.45	0.45	0.45	0.45	
Crew Chief	1.90	1.90	1.90	1.90	
Laborer	2.00	2.00	2.00	1.50	
Total Personnel	<u>4.35</u>	<u>4.35</u>	<u>4.35</u>	<u>3.85</u>	-11.49%

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 176,407	\$ 177,271	\$ 149,900	\$ 152,283	
8103 Wages, Overtime	3,908	3,500	3,000	3,500	
8107 Longevity	4,280	4,405	4,340	1,875	
8120 Social Security	13,496	14,166	10,800	12,061	
8130 TMRS Retirement	26,012	26,587	23,200	21,834	
8140 Health & Life Insurance	22,611	22,657	18,755	21,042	
8150 Workers' Compensation	9,076	10,571	9,450	9,000	
Subtotal	<u>255,790</u>	<u>259,157</u>	<u>219,445</u>	<u>221,594</u>	-14.49%

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Public Works

**Account:**  
01-60

<b>Classification</b>	<b>2012-13 Actual</b>	<b>2013-14 Budget</b>	<b>2013-14 Estimate</b>	<b>2014-15 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	15,252	27,000	25,000	22,000	
8230 Curb & Gutter Supplies	-	19,500	4,600	19,500	
8240 Gas & Oil	18,158	18,000	18,000	18,000	
8245 Office Supplies	4	50	25	50	
8250 Chemical Supplies	164	500	200	500	
8266 Vehicle Maintenance	3,164	4,000	3,200	4,000	
8267 Equipment Maintenance	4,151	5,000	4,000	5,000	
8269 Street Seal Coat	80,425	75,000	50,000	100,000	
8275 Signs	1,373	5,000	3,000	4,000	
8280 Small Tools	131	800	300	800	
8285 Wearing Apparel	1,056	1,300	1,000	1,200	
Subtotal	123,878	156,150	109,325	175,050	12.10%
<b>Services</b>					
8312 Maint Shop Labor	26,950	28,270	27,189	29,015	
8326 Electricity	45,735	46,000	45,600	46,000	
8332 Liability Insurance	1,194	1,500	1,510	1,500	
8333 Vehicle Insurance	2,047	2,150	2,128	2,150	
8335 Building Insurance	1,265	1,400	1,727	1,700	
8350 Training	5	100	50	100	
8355 Outside Services	446	1,500	-	1,500	
8362 Printing & Advertising	310	250	230	250	
8363 Professional Services	-	500	11,750	500	
8365 Engineering Fees	-	1,000	-	1,000	
8380 Telephone	133	200	615	500	
8385 Utilities	-	-	-	-	
Subtotal	78,085	82,870	90,799	84,215	1.62%
<b>Capital Outlay</b>					
8420 Improvements	20,262	177,333	241,630	-	
8480 Vehicles	-	-	-	-	
8490 Equipment	-	-	-	-	
Subtotal	20,262	177,333	241,630	-	-100.00%
<b>Transfers</b>					
8610 Transfer to Equipment Fund	2,500	2,500	2,500	2,500	
Subtotal	2,500	2,500	2,500	2,500	0.00%
<b>Total Expenditures</b>	<b>\$ 480,516</b>	<b>\$ 678,010</b>	<b>\$ 663,699</b>	<b>\$ 483,359</b>	<b>-28.71%</b>



## SPECIAL REVENUE FUNDS

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Special Revenue Funds are used to account for specific revenues that are either legally restricted to expenditures for particular purposes, or funds that have been established for sound financial management purposes.

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**Equipment Fund** - This fund is used to accumulate revenue for use in making capital equipment purchases. It is funded by contributions from the General and Utility Funds.

**Fire Equipment Fund** - This fund is used to accumulate revenue to be used in making capital equipment purchases for the Fire Department. It is funded by contributions from the General and Utility Fund.

**Hotel Occupancy Tax Fund** - This fund is used to account for revenue derived from hotel occupancy taxes, which are legally restricted to certain expenditures, such as those expenditures associated with promotion of tourism.

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**SPECIAL REVENUE FUNDS SUMMARY**

	<b>Equipment Replacement Fund</b>	<b>Fire Equipment Replacement Fund</b>	<b>Hotel Occupancy Tax Fund</b>	<b>Total</b>	<b>2013-2014 Budget*</b>
<b><u>RESOURCES</u></b>					
Total beginning fund balance	\$ 43,107	\$ 301,326	\$ 494,781	\$ 839,213	\$ 603,188
<b><u>REVENUES</u></b>					
Total Revenues	20,700	33,450	282,000	336,150	337,025
<b>TOTAL FUNDS AVAILABLE</b>	<b>63,807</b>	<b>334,776</b>	<b>776,781</b>	<b>1,175,363</b>	<b>940,213</b>
<b><u>EXPENDITURES</u></b>					
Maintenance & Supplies	\$ -	\$ -	\$ 150	\$ 150	\$ -
Services	-	-	106,150	106,150	73,000
Transfers	28,000	-	-	28,000	28,000
Subtotal	28,000	-	106,300	134,300	101,000
<b>TOTAL EXPENDITURES</b>	<b>28,000</b>	<b>-</b>	<b>606,300</b>	<b>634,300</b>	<b>101,000</b>
<b><u>ENDING FUND BALANCE</u></b>					
Total ending fund balance	\$ 35,807	\$ 334,776	\$ 170,481	\$ 541,063	\$ 839,213

\*This is the 2013-2014 Budget Estimate.

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**EQUIPMENT REPLACEMENT FUND SUMMARY**

<b>Classification</b>	<b>2012-13 Actual</b>	<b>2013-14 Budget</b>	<b>2013-14 Estimate</b>	<b>2014-15 Budget</b>	<b>Var %</b>
<b>Resources:</b>					
Total Beginning Balance	\$ 57,646	\$ 50,371	\$ 50,382	\$ 43,107	-14.42%
Revenues & Transfers In	20,735	20,700	20,725	20,700	0.00%
<b>Total Funds Available</b>	<b>78,382</b>	<b>71,071</b>	<b>71,107</b>	<b>63,807</b>	<b>-10.22%</b>
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	28,000	28,000	28,000	28,000	0.00%
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	50,382	43,071	43,107	35,807	-16.87%
<b>Fund Total</b>	<b>\$ 50,382</b>	<b>\$ 43,071</b>	<b>\$ 43,107</b>	<b>\$ 35,807</b>	
<b>Net Revenue (Expenditures)</b>	<b>(7,265)</b>	<b>(7,300)</b>	<b>(7,275)</b>	<b>(7,300)</b>	

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET  
EQUIPMENT FUND REVENUES/EXPENDITURES**

**Fund:**  
Equipment Replacement

**Department:**  
N/A

**Account:**  
11-05

Classification	2012-13 Actual	2013-14 Budget	2013-14 Estimate	2014-15 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
<b>Revenues</b>					
7100 Transfer from Utility Fund	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
7105 Transfer from General Fund	10,000	10,000	10,000	10,000	0.00%
5100 Interest	735	700	725	700	0.00%
Total Revenues	<u>\$ 20,735</u>	<u>\$ 20,700</u>	<u>\$ 20,725</u>	<u>\$ 20,700</u>	0.00%
<b>Expenditures</b>					
Transfers	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	0.00%
Subtotal	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	0.00%
Total Expenditures	<u>\$ 28,000</u>	<u>\$ 28,000</u>	<u>\$ 28,000</u>	<u>\$ 28,000</u>	0.00%

**~AUTHORIZED POSITIONS~**

No Authorized Positions

**~EXPENDITURE DETAIL~**

<b>Transfers</b>					
8605 Transfer to General Fund	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	
Subtotal	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	0.00%
Total Expenditures	<u>\$ 28,000</u>	<u>\$ 28,000</u>	<u>\$ 28,000</u>	<u>\$ 28,000</u>	0.00%

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**FIRE EQUIPMENT FUND SUMMARY**

<b>Classification</b>	<b>2012-13 Actual</b>	<b>2013-14 Budget</b>	<b>2013-14 Estimate</b>	<b>2014-15 Budget</b>	<b>Var %</b>
<b>Resources:</b>					
Total Beginning Balance	\$ 234,414	\$ 267,714	\$ 267,876	\$ 301,326	12.56%
Revenues & Transfers In	33,461	33,450	33,450	33,450	0.00%
Total Funds Available	<u>267,876</u>	<u>301,164</u>	<u>301,326</u>	<u>334,776</u>	11.16%
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	-	-	-	-	N/A
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	267,876	301,164	301,326	334,776	11.16%
<b>Fund Total</b>	<u>\$ 267,876</u>	<u>\$ 301,164</u>	<u>\$ 301,326</u>	<u>\$ 334,776</u>	
<b>Net Revenue (Expenditures)</b>	33,461	33,450	33,450	33,450	

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET  
FIRE EQUIPMENT FUND REVENUES/EXPENDITURES**

**Fund:** Fire Equipment Replacement      **Department:** N/A      **Account:** 04-30

Classification	2012-13 Actual	2013-14 Budget	2013-14 Estimate	2014-15 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
<b>Revenues</b>					
6302 Transfer from Utility Fund	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	0.00%
7100 Transfer from General Fund	12,650	12,650	12,650	12,650	0.00%
5100 Interest	4,311	4,300	4,300	4,300	0.00%
Total Revenues	\$ 33,461	\$ 33,450	\$ 33,450	\$ 33,450	0.00%

<b>Expenditures</b>					
Total Expenditures	\$ -	\$ -	\$ -	\$ -	N/A

**~AUTHORIZED POSITIONS~**

No Authorized Positions

**~EXPENDITURE DETAIL~**

<b>Transfers</b>					
8605 Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	
Subtotal	-	-	-	-	N/A
Total Expenditures	\$ -	\$ -	\$ -	\$ -	N/A

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**HOTEL OCCUPANCY TAX FUND SUMMARY**

<b>Classification</b>	<b>2012-13 Actual</b>	<b>2013-14 Budget</b>	<b>2013-14 Estimate</b>	<b>2014-15 Budget</b>	<b>Var %</b>
<b>Resources:</b>					
Total Beginning Balance	\$ 462,821	\$ 256,176	\$ 284,931	\$ 494,781	93.14%
Revenues & Transfers In	287,998	269,000	282,850	282,000	4.83%
Total Funds Available	<u>750,819</u>	<u>525,176</u>	<u>567,781</u>	<u>776,781</u>	47.91%
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	465,888	461,300	73,000	606,300	31.43%
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	284,931	63,876	494,781	170,481	166.89%
<b>Fund Total</b>	<u>\$ 284,931</u>	<u>\$ 63,876</u>	<u>\$ 494,781</u>	<u>\$ 170,481</u>	
<b>Net Revenue (Expenditures)</b>	(177,890)	(192,300)	209,850	(324,300)	

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET  
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

**Fund:**  
Hotel Occupancy Tax

**Department:**  
N/A

**Account:**  
05-12

Classification	2012-13 Actual	2013-14 Budget	2013-14 Estimate	2014-15 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
<b>Revenues</b>					
3600 Hotel Occupancy Tax	\$ 283,508	\$ 265,000	\$ 280,000	\$ 280,000	5.66%
7200 Miscellaneous	-	-	-	-	N/A
5100 Interest	4,489	4,000	2,850	2,000	-50.00%
Total Revenues	\$ 287,998	\$ 269,000	\$ 282,850	\$ 282,000	4.83%
<b>Expenditures</b>					
Personnel	\$ -	\$ -	\$ -	\$ -	N/A
Maintenance & Supplies	-	10,150	-	150	-98.52%
Services	257,954	101,150	73,000	106,150	4.94%
Subtotal	257,954	111,300	73,000	106,300	-4.49%
Capital Outlay	207,934	350,000	-	500,000	N/A
Total Expenditures	\$ 465,888	\$ 461,300	\$ 73,000	\$ 606,300	31.43%

**~AUTHORIZED POSITIONS~**

<u>Position Title</u>					
Hotel Tax Administrator	-	-	-	-	
Total Personnel	-	-	-	-	N/A

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ -	\$ -	\$ -	\$ -	
8103 Wages, Overtime	-	-	-	-	
8107 Longevity	-	-	-	-	
8120 Social Security	-	-	-	-	
8130 TMRS Retirement	-	-	-	-	
8140 Health & Life Insurance	-	-	-	-	
8150 Workers' Compensation	-	-	-	-	
Subtotal	-	-	-	-	N/A

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET  
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

**Fund:**  
Hotel Occupancy Tax

**Department:**  
N/A

**Account:**  
05-12

Classification	2012-13 Actual	2013-14 Budget	2013-14 Estimate	2014-15 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
<b>Maintenance &amp; Supplies</b>					
8245 Office Supplies	-	150	-	150	
8268 Maintenance	-	10,000	-	-	
Subtotal	-	10,150	-	150	-98.52%
<b>Services</b>					
8362 Printing & Advertising	-	50	-	50	
8367 Legal Fees	351	500	500	500	
8380 Telephone	495	600	500	600	
8363 Professional Services	6,171	30,000	10,000	20,000	
8391 Grants	250,938	70,000	62,000	85,000	
Subtotal	257,954	101,150	73,000	106,150	4.94%
<b>Capital Outlay</b>					
8420 Improvements	-	350,000	-	500,000	
8430 Land	207,934	-	-	-	
Subtotal	207,934	350,000	-	500,000	N/A
<b>Total Expenditures</b>	<b>\$ 465,888</b>	<b>\$ 461,300</b>	<b>\$ 73,000</b>	<b>\$ 606,300</b>	<b>31.43%</b>



## DEBT SERVICE FUNDS

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The Debt Service Funds are used to account for revenue designated for debt retirement only. Expenditures are legally restricted for payment of principal and interest on general obligation or tax supported debt.

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**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**DEBT SERVICE FUNDS SUMMARY**

	<b>Debt Service 2005/2013 Fund</b>	<b>Debt Service 2010 Fund</b>	<b>Total</b>	<b>2013-2014 Budget*</b>
<b><u>RESOURCES</u></b>				
Total beginning fund balance	\$ 133	\$ 1,083	\$ 1,216	\$ 2,760
<b><u>REVENUES</u></b>				
Total Revenues	319,075	296,392	615,467	619,594
<b>TOTAL FUNDS AVAILABLE</b>	<b>319,208</b>	<b>297,475</b>	<b>616,683</b>	<b>622,354</b>
<b><u>EXPENDITURES</u></b>				
Debt Service	\$ 318,925	\$ 295,563	\$ 614,488	\$ 621,138
Transfers	-	-	-	-
Subtotal	318,925	295,563	614,488	621,138
<b>TOTAL EXPENDITURES</b>	<b>318,925</b>	<b>295,563</b>	<b>614,488</b>	<b>621,138</b>
<b><u>ENDING FUND BALANCE</u></b>				
Total ending fund balance	\$ 283	\$ 1,913	\$ 2,196	\$ 1,216

\*This is the 2013-2014 Budget Estimate.

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**DEBT SERVICE 2005 FUND SUMMARY**

<b>Classification</b>	<b>2012-13 Actual</b>	<b>2013-14 Budget</b>	<b>2013-14 Estimate</b>	<b>2014-15 Budget</b>	<b>Var %</b>
<b>Resources:</b>					
Total Beginning Balance	\$ 90	\$ 899	\$ 93	\$ 133	-85.22%
Revenues & Transfers In	352,591	322,525	321,814	319,075	-1.07%
Total Funds Available	<u>352,681</u>	<u>323,424</u>	<u>321,908</u>	<u>319,208</u>	-1.30%
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	352,588	321,775	321,775	318,925	-0.89%
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	93	1,649	133	283	-82.85%
<b>Fund Total</b>	<u>\$ 93</u>	<u>\$ 1,649</u>	<u>\$ 133</u>	<u>\$ 283</u>	
<b>Net Revenue (Expenditures)</b>	3	750	39	150	

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET  
DEBT SERVICE 2005 & 2013 REVENUES/EXPENDITURES**

**Fund:**  
Debt Service 2005

**Department:**  
N/A

**Account:**  
02-05

Classification	2012-13 Actual	2013-14 Budget	2013-14 Estimate	2014-15 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
<b>Revenues</b>					
3150 Property Taxes	\$ -	\$ -	\$ -	\$ -	N/A
3200 Delinquent Taxes	1,151	500	250	100	-80.00%
3300 Penalty and Interest	692	250	100	50	-80.00%
7112 Bond Proceeds	-	-	4,464	-	N/A
7100 Transfer from Utility Fund	350,748	321,775	317,000	318,925	-0.89%
Total Revenues	<u>\$ 352,591</u>	<u>\$ 322,525</u>	<u>\$ 321,814</u>	<u>\$ 319,075</u>	-1.07%
<b>Services</b>					
Debt Service	\$ 350,748	\$ 321,775	\$ 321,775	\$ 318,925	-0.89%
Transfers	1,840	-	-	-	N/A
Subtotal	<u>352,588</u>	<u>321,775</u>	<u>321,775</u>	<u>318,925</u>	-0.89%
Total Expenditures	<u>\$ 352,588</u>	<u>\$ 321,775</u>	<u>\$ 321,775</u>	<u>\$ 318,925</u>	-0.89%

**~AUTHORIZED POSITIONS~**

No Authorized Positions

<b>Debt Service</b>					
8515 Principal	\$ 250,000	\$ 235,000	\$ 235,000	\$ 240,000	
8525 Interest	100,748	86,775	86,775	78,925	
Subtotal	<u>350,748</u>	<u>321,775</u>	<u>321,775</u>	<u>318,925</u>	-0.89%
8605 Transfer to General Fund	-	-	-	-	
8610 Transfer to Utility Fund	\$ 1,840	\$ -	\$ -	\$ -	
Subtotal	<u>1,840</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Total Expenditures	<u>\$ 352,588</u>	<u>\$ 321,775</u>	<u>\$ 321,775</u>	<u>\$ 318,925</u>	-0.89%

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**DEBT SERVICE 2010 FUND SUMMARY**

<b>Classification</b>	<b>2012-13 Actual</b>	<b>2013-14 Budget</b>	<b>2013-14 Estimate</b>	<b>2014-15 Budget</b>	<b>Var %</b>
<b>Resources:</b>					
Total Beginning Balance	\$ 1,775	\$ 2,062	\$ 2,666	\$ 1,083	-47.47%
Revenues & Transfers In	298,954	299,328	297,780	296,392	-0.98%
Total Funds Available	<u>300,729</u>	<u>301,390</u>	<u>300,446</u>	<u>297,475</u>	-1.30%
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	298,063	299,363	299,363	295,563	-1.27%
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	2,666	2,027	1,083	1,913	-5.64%
<b>Fund Total</b>	<u>\$ 2,666</u>	<u>\$ 2,027</u>	<u>\$ 1,083</u>	<u>\$ 1,913</u>	
<b>Net Revenue (Expenditures)</b>	891	(35)	(1,583)	829	

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET  
DEBT SERVICE 2010 FUND REVENUES/EXPENDITURES**

**Fund:**  
Debt Service 2010

**Department:**  
N/A

**Account:**  
12-05

<b>Classification</b>	<b>2012-13 Actual</b>	<b>2013-14 Budget</b>	<b>2013-14 Estimate</b>	<b>2014-15 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
<b>Revenues</b>					
3150 Property Taxes	\$ 88,432	\$ 88,753	\$ 88,500	\$ 87,612	-1.29%
3200 Delinquent Taxes	2,565	1,200	3,500	2,000	66.67%
3300 Penalty and Interest	1,803	950	1,700	1,000	5.26%
5100 Interest	103	100	80	100	0.00%
7112 Bond Proceeds	-	-	-	-	N/A
7150 Transfer from Utility Fund	206,051	208,325	204,000	205,680	-1.27%
Total Revenues	<u>\$ 298,954</u>	<u>\$ 299,328</u>	<u>\$ 297,780</u>	<u>\$ 296,392</u>	-0.98%
<b>Expenditures</b>					
Debt Service	\$ 298,063	\$ 299,363	\$ 299,363	\$ 295,563	-1.27%
Subtotal	<u>298,063</u>	<u>299,363</u>	<u>299,363</u>	<u>295,563</u>	-1.27%
Total Expenditures	<u>\$ 298,063</u>	<u>\$ 299,363</u>	<u>\$ 299,363</u>	<u>\$ 295,563</u>	-1.27%

**~AUTHORIZED POSITIONS~**

No Authorized Positions

**~EXPENDITURE DETAIL~**

<b>Debt Service</b>					
8515 Principal	\$ 185,000	\$ 190,000	\$ 190,000	\$ 190,000	
8525 Interest	113,063	109,363	109,363	105,563	
Subtotal	<u>298,063</u>	<u>299,363</u>	<u>299,363</u>	<u>295,563</u>	-1.27%
Total Expenditures	<u>\$ 298,063</u>	<u>\$ 299,363</u>	<u>\$ 299,363</u>	<u>\$ 295,563</u>	-1.27%

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**DEBT SERVICE CALCULATION**

<u>2005/2013</u>	<u>Water</u>	<u>Sewer</u>	
	100.00%	71.39%	28.61%
Interest	78,925	56,345	22,580
Principal	240,000	171,336	68,664
<b>Total</b>	<b>318,925</b>	<b>227,681</b>	<b>91,244</b>

<u>2010</u>	<u>Water</u>	<u>Gas</u>	<u>General</u>	
	61.9868%	7.6026%	30.4106%	
Interest	105,563	65,435	8,025	32,102
Principal	190,000	117,775	14,445	57,780
<b>Total</b>	<b>295,563</b>	<b>183,210</b>	<b>22,470</b>	<b>89,882</b>

**Amount Covered by Current Tax Rate**

	Principal	Interest
2005/2013*	-	-
2010	89,858	32,094

**Amount Covered by Delinquent Taxes**

	Water	Sewer	Gas	Total
2005/2013	107	43		150
2010	2,672		328	3,000

**Amount Covered by Utility Fund**

	Water	Sewer	Gas	Total
2005/2013	227,681	91,244	-	318,925
2010	183,210	-	22,470	205,680
<b>Total</b>	<b>410,890</b>	<b>91,244</b>	<b>22,470</b>	<b>524,605</b>

\*Zero percent of the 2005/2013 Debt is covered by the currant tax rate

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**Combination Tax & Revenue Certificates of Obligation  
Series 2005**

<b>Fiscal Year Ending Sept. 30th</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Balance Outstanding September 30th</b>
2005				\$ 4,750,000
2006	\$ 130,000	\$ 221,331	\$ 351,331	4,620,000
2007	175,000	179,693	354,693	4,445,000
2008	180,000	174,443	354,443	4,265,000
2009	185,000	169,043	354,043	4,080,000
2010	190,000	163,493	353,493	3,890,000
2011	200,000	157,793	357,793	3,690,000
2012	205,000	150,793	355,793	3,485,000
2013	210,000	79,334	289,334	3,275,000
2014	220,000	7,700	227,700	3,055,000
<b>Total</b>	<b>1,695,000</b>	<b>1,303,620</b>	<b>2,998,620</b>	

Refunded 8/15/14 by Series 2013 Bonds

4.08% for 20 years

**General Obligation Refunding Bonds  
Series 2013**

<b>Fiscal Year Ending Sept. 30th</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Balance Outstanding September 30th</b>
				\$ 3,065,000
2013	40,000	21,414	61,414	3,025,000
2014	15,000	79,075	94,075	3,010,000
2015	240,000	78,925	318,925	2,770,000
2016	245,000	74,125	319,125	2,525,000
2017	255,000	69,225	324,225	2,270,000
2018	260,000	64,125	324,125	2,010,000
2019	265,000	57,625	322,625	1,745,000
2020	270,000	51,000	321,000	1,475,000
2021	275,000	44,250	319,250	1,200,000
2022	285,000	36,000	321,000	915,000
2023	295,000	27,450	322,450	620,000
2024	305,000	18,600	323,600	315,000
2025	315,000	9,450	324,450	-
<b>Total</b>	<b>3,065,000</b>	<b>631,264</b>	<b>3,696,264</b>	

1.92% for 12 years

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**General Obligation Refunding Bonds  
Series 2010**

<b>Fiscal Year Ending Sept. 30th</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Balance Outstanding September 30th</b>
2010				\$ 3,960,000
2010	\$ 180,000	\$ 61,931	\$ 241,931	3,780,000
2011	175,000	120,263	295,263	3,605,000
2012	185,000	116,763	301,763	3,420,000
2013	185,000	113,063	298,063	3,235,000
2014	190,000	109,363	299,363	3,045,000
2015	190,000	105,563	295,563	2,855,000
2016	200,000	101,763	301,763	2,655,000
2017	205,000	96,763	301,763	2,450,000
2018	210,000	90,613	300,613	2,240,000
2019	220,000	84,313	304,313	2,020,000
2020	220,000	77,713	297,713	1,800,000
2021	230,000	70,563	300,563	1,570,000
2022	240,000	62,800	302,800	1,330,000
2023	245,000	53,200	298,200	1,085,000
2024	255,000	43,400	298,400	830,000
2025	265,000	33,200	298,200	565,000
2026	280,000	22,600	302,600	285,000
2027	285,000	11,400	296,400	-
<b>Total</b>	<b>3,960,000</b>	<b>1,375,268.75</b>	<b>5,335,269</b>	

3.41% for 17 years



## UTILITY FUND

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Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of these funds is to separate costs of providing goods or services to the general public on a continuing basis. Such funds are to be financed or recovered primarily through user charges. Separation is necessary in order to provide a periodic determination of net income for accountability purposes and to determine appropriate user rate schedules. This fund includes all revenues and expenses for the operation of water, sewer, garbage, and domestic gas utilities.

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**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**FY 15 Utility Fund Long-Term Financial Plan**

	Actual 2012-13	Estimate 2013-14	2014-15	2015-16
<b>Beginning Fund Balance</b>	<b>3,235,824</b>	<b>2,365,994</b>	<b>2,324,003</b>	<b>1,775,805</b>
Revenues:				
Water Department	881,687	899,301	1,215,455	918,091
Sewer Department	686,361	717,900	733,562	755,569
Garbage Department	796,800	854,400	882,350	888,221
Gas Department	653,297	979,000	1,898,500	925,455
Maintenance Department	44,468	44,862	47,874	49,310
Other Revenue	128,468	115,700	114,600	118,038
<b>Total Revenue</b>	<b>3,191,082</b>	<b>3,611,163</b>	<b>4,892,341</b>	<b>3,654,683</b>
Operating Expenditures:				
Personnel	586,037	624,691	628,772	647,635
Maintenance & Supplies	540,835	258,750	372,475	290,949
Services	1,257,389	1,537,641	1,641,757	1,691,010
Transfers	1,085,787	1,088,946	1,103,031	1,136,122
<b>Total Operating Expenditures</b>	<b>3,470,048</b>	<b>3,510,028</b>	<b>3,746,035</b>	<b>3,765,716</b>
Non-Operating Expenditures:				
Debt Service	-	-	-	-
Capital Outlay	590,864	143,126	1,694,504	-
<b>Total Non-Operating Expenditures</b>	<b>590,864</b>	<b>143,126</b>	<b>1,694,504</b>	<b>-</b>
<b>Total Expenditures</b>	<b>4,060,912</b>	<b>3,653,154</b>	<b>5,440,539</b>	<b>3,765,716</b>
<b>Ending Fund Balance</b>	<b>2,365,994</b>	<b>2,324,003</b>	<b>1,775,805</b>	<b>1,664,772</b>
<b>Calculation of available funds:</b>				
Ending Fund Balance	2,365,994	2,324,003	1,775,805	1,664,772
Less 20% required minimum balance	694,010	702,006	749,207	753,143
Excess funds available for capital projects	1,671,984	1,621,997	1,026,598	911,629
<b>Staffing variable:</b>				
Full-time equivalent positions	12.20	12.20	11.70	11.70
Average cost per FTE	48,036	51,204	53,741	55,353

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**FY 15 Utility Fund Long-Term Financial Plan**

2016-17	2017-18
<b>1,664,772</b>	<b>1,550,409</b>
945,633	974,002
778,236	801,583
914,867	942,313
953,219	981,815
50,790	52,313
121,579	125,227
<b>3,764,324</b>	<b>3,877,253</b>
667,064	687,076
299,678	308,668
1,741,740	1,793,992
1,170,206	1,205,312
<b>3,878,687</b>	<b>3,995,048</b>
-	-
-	-
-	-
<b>3,878,687</b>	<b>3,995,048</b>
<b>1,550,409</b>	<b>1,432,614</b>
1,550,409	1,432,614
775,737	799,010
774,671	633,604
11.70	11.70
57,014	58,724

**UTILITY FUND FINANCIAL PROJECTION**

The plan presents the Utility Fund over six fiscal years: one previous years, the estimate for FY 2014, the budget for FY 2015 and three projected years. The projections made for fiscal years 2016-2018 make the following assumptions.

Assumes that all revenue will increase by 3% with no proposed rate increase

Assumes personnel expenditures will increase 3% per year for cost of living increase with no staffing level increases.

Assumes maintenance, supplies, and services will increase 3% each year due to expected increase in fuel costs and inflation.

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**UTILITY FUND SUMMARY**

<b>Classification</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>	<b>2013-2014 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>Resources:</b>					
Total Beginning Balance	\$ 3,235,824	\$ 2,387,028	\$ 2,365,994	\$ 2,324,003	-2.64%
Revenues & Transfers In	3,191,082	4,716,722	3,611,163	4,892,341	3.72%
<b>Total Funds Available</b>	<b>6,426,906</b>	<b>7,103,750</b>	<b>5,977,157</b>	<b>7,216,343</b>	<b>1.58%</b>
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	4,060,912	5,271,322	3,653,154	5,440,539	3.21%
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	2,365,994	1,832,428	2,324,003	1,775,805	-3.09%
Reserved for Utility Water/Gas Capital Project	445,490	-	346,399	-	N/A
Reserved for Contingencies	-				
Reserved for Future Expenditures	-				
<b>Unreserved Fund Balance</b>	<b>1,920,504</b>	<b>1,832,428</b>	<b>1,977,603</b>	<b>1,775,805</b>	<b>-3.09%</b>
<b>Total Expenditures</b>	<b>4,060,912</b>	<b>5,271,322</b>	<b>3,653,154</b>	<b>5,440,539</b>	
<b>Less: Capital Expenditures</b>	<b>590,864</b>	<b>1,864,541</b>	<b>143,126</b>	<b>1,694,504</b>	
<b>Operating Expenditures</b>	<b>3,470,048</b>	<b>3,406,781</b>	<b>3,510,028</b>	<b>3,746,035</b>	
<b>Target Fund Balance 20% of Operating Expenditures</b>	<b>694,010</b>	<b>681,356</b>	<b>702,006</b>	<b>749,207</b>	
<b>Net Revenue (Expenditures)</b>	<b>(869,830)</b>	<b>(554,600)</b>	<b>(41,992)</b>	<b>(548,198)</b>	
<b>Less: Net Rev(Exp)-Capital Project</b>	<b>(579,617)</b>	<b>(424,208)</b>	<b>(48,031)</b>	<b>(346,399)</b>	
<b>Less: Net Rev(Exp)-Other Capital</b>	<b>8,000</b>	<b>(65,333)</b>	<b>(62,100)</b>	<b>-</b>	
<b>Net Rev/(Exp)-Operating</b>	<b>(298,214)</b>	<b>(65,059)</b>	<b>68,139</b>	<b>(201,799)</b>	

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**UTILITY FUND REVENUES**

<b>Classification</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>	<b>2013-2014 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b><u>WATER DEPARTMENT</u></b>					
70-4200 Grants	\$ -	\$ 350,000	\$ 25,895	\$ 324,105	-7.40%
70-6300 Sales of Service	863,338	869,800	846,000	870,000	0.02%
70-6400 Service Line Fees	8,706	5,000	15,000	9,000	80.00%
70-6500 Sale of Materials	-	-	-	-	N/A
70-6600 Penalties	6,963	7,000	7,000	7,200	2.86%
70-6700 Service Charge	2,680	5,000	3,500	5,000	0.00%
70-7200 Miscellaneous	-	150	306	150	0.00%
70-7500 Gain on Sale of Assets	-	-	1,600	-	N/A
Subtotal	881,687	1,236,950	899,301	1,215,455	-1.74%
<b><u>SEWER DEPARTMENT</u></b>					
71-6300 Sales of Service	579,586	617,776	619,000	635,000	2.79%
71-6301 Glidden Water District	83,589	84,100	84,550	86,062	2.33%
71-6400 Service Line Fees	10,065	5,000	8,500	7,000	40.00%
71-6600 Penalties	5,120	5,000	5,850	5,500	10.00%
71-7200 Miscellaneous	-	-	-	-	N/A
71-7500 Gain on Sale of Assets	8,000	-	-	-	N/A
Subtotal	686,361	711,876	717,900	733,562	3.05%
<b><u>GARBAGE DEPARTMENT</u></b>					
72-4200 Grants	-	20,000	-	20,000	0.00%
72-6300 Sales of Service	779,897	834,000	837,000	845,000	1.32%
72-6305 Wood Chipping/Mulch	157	250	100	250	0.00%
72-6600 Penalties	6,718	6,500	7,100	7,100	9.23%
72-6306 Recycle Revenue	9,842	10,000	10,000	10,000	0.00%
72-7200 Miscellaneous	187	-	200	-	N/A
Subtotal	796,800	870,750	854,400	882,350	1.33%
<b><u>GAS DEPARTMENT</u></b>					
73-4200 Grants	-	1,000,000	-	1,000,000	0.00%
73-6300 Sales of Service	646,814	724,400	965,000	890,000	22.86%
73-6400 Service Line Fees	-	500	3,600	500	0.00%
73-6500 Sale of Materials	-	-	-	-	N/A
73-6600 Penalties	5,856	6,000	9,200	7,000	16.67%
73-6700 Service Charge	440	1,000	1,000	1,000	0.00%
73-7200 Miscellaneous	187	-	200	-	N/A
Subtotal	653,297	1,731,900	979,000	1,898,500	9.62%

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

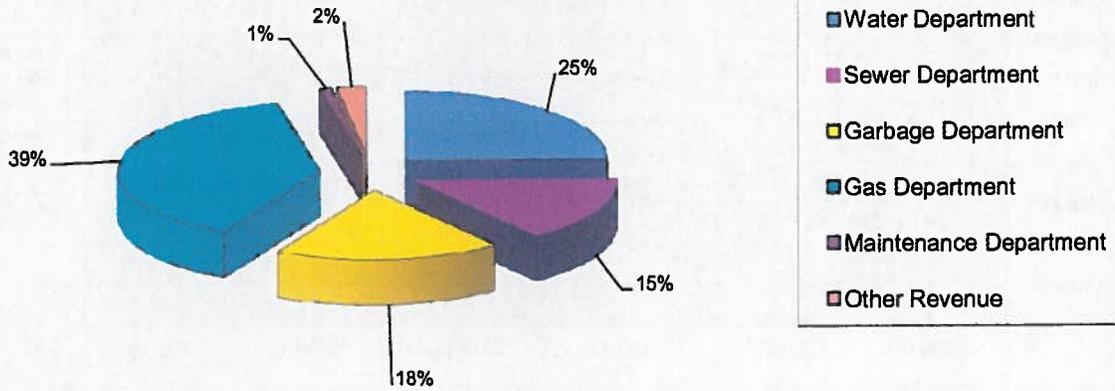
**UTILITY FUND REVENUES**

<b>Classification</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>	<b>2013-2014 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>~REVENUE DETAIL (Continued)~</b>					
<b><u>MAINTENANCE DEPARTMENT</u></b>					
74-6300 Sales of Service	44,468	46,646	44,862	47,874	2.63%
Subtotal	44,468	46,646	44,862	47,874	2.63%
<b><u>OTHER REVENUE</u></b>					
05-5100 Investments	25,114	23,000	20,000	20,000	-13.04%
05-5109 Investments - CO 2010	11,247	5,000	5,500	4,000	-20.00%
05-6800 Insufficient Checks	260	100	200	100	0.00%
05-7200 Miscellaneous	-	500	-	500	0.00%
05-7250 Overage/Shortage	7	-	-	-	N/A
05-7110 Intergovernmental (CCIDC)	90,000	90,000	90,000	90,000	0.00%
05-7175 Transfer from Debt Service	1,840	-	-	-	N/A
Subtotal	128,468	118,600	115,700	114,600	-3.37%
<b>TOTAL REVENUES</b>	<b>\$ 3,191,082</b>	<b>\$ 4,716,722</b>	<b>\$ 3,611,163</b>	<b>\$ 4,892,341</b>	

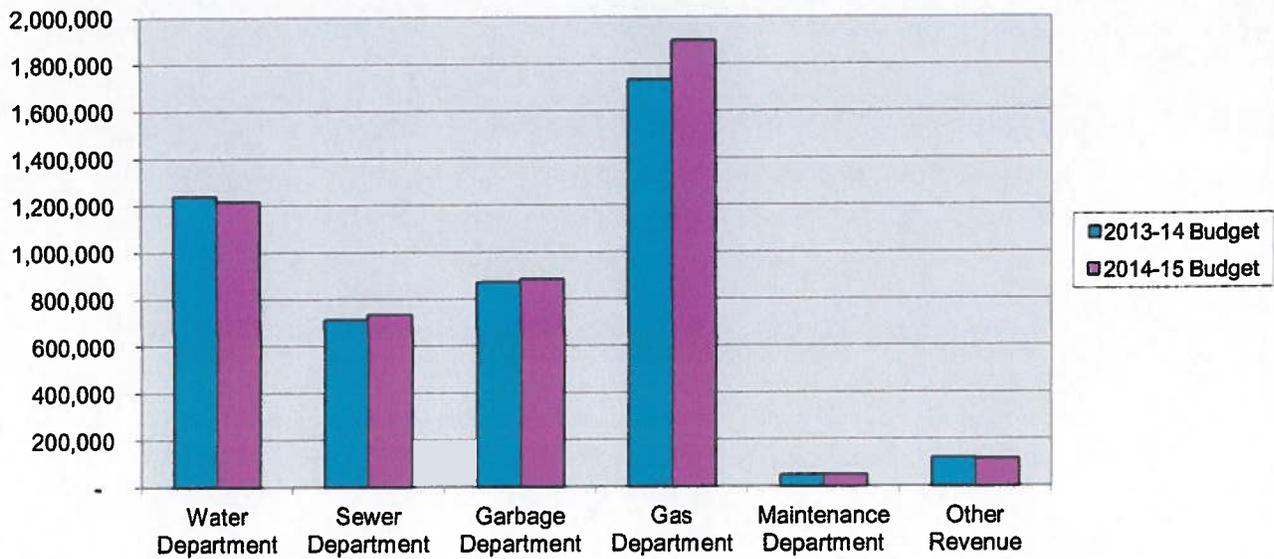
**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**UTILITY FUND REVENUE SUMMARY**

**Utility Fund Resources  
2014-2015  
Budget**

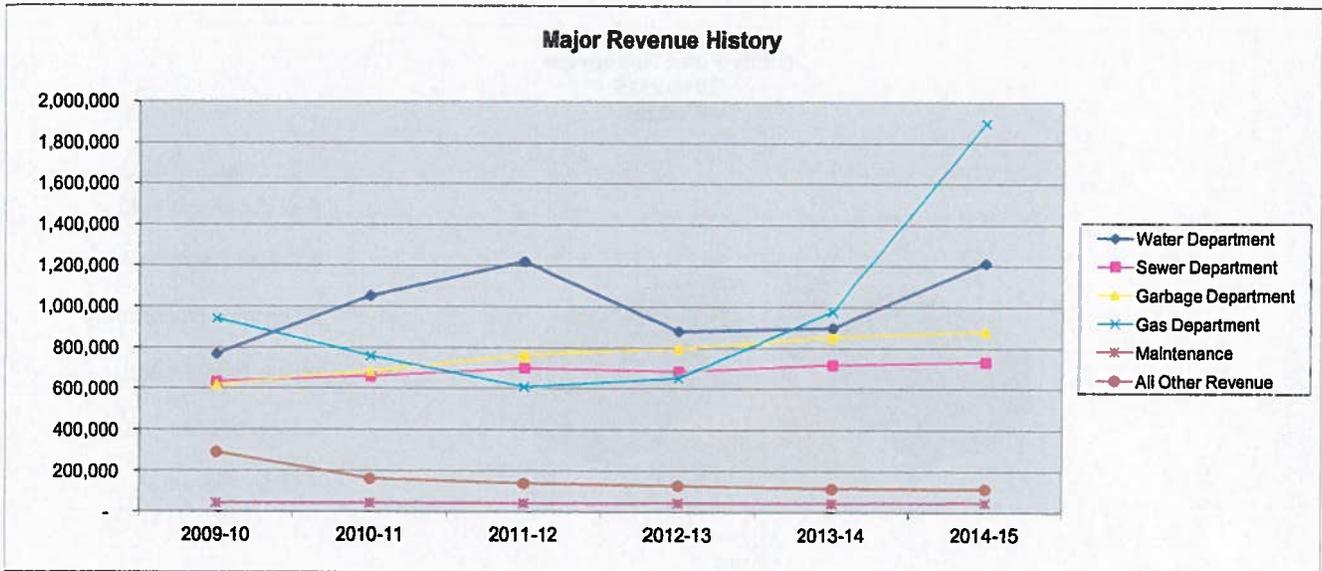


**Utility Fund Resources  
2014 Budget vs 2015  
Budget**



**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**UTILITY FUND REVENUE SUMMARY**



	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Estimated 2013-14	Budgeted 2014-15
Water Department	770,264	1,053,622	1,220,837	881,687	899,301	1,215,455
Sewer Department	634,214	660,203	699,940	686,361	717,900	733,562
Garbage Department	622,420	683,561	764,172	796,800	854,400	882,350
Gas Department	942,929	760,911	610,750	653,297	979,000	1,898,500
Maintenance	43,376	43,734	42,861	44,468	44,862	47,874
All Other Revenue	291,073	162,222	139,415	128,468	115,700	114,600
<b>TOTAL</b>	<b>3,304,276</b>	<b>3,364,253</b>	<b>3,477,975</b>	<b>3,191,082</b>	<b>3,811,163</b>	<b>4,892,341</b>

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**UTILITY EXPENDITURE SUMMARY**

<b>Classification</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>	<b>2013-2014 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 586,037	\$ 634,852	\$ 624,691	\$ 628,772	-0.96%
Maintenance & Supplies	540,835	343,275	258,750	372,475	8.51%
Services	1,257,389	1,322,225	1,537,641	1,641,757	24.17%
Transfers	1,085,787	1,106,429	1,088,946	1,103,031	-0.31%
Subtotal	<u>3,470,048</u>	<u>3,406,781</u>	<u>3,510,028</u>	<u>3,746,035</u>	9.96%
Capital Outlay	590,864	1,864,541	143,126	1,694,504	-9.12%
Total Expenditures	<u>4,060,912</u>	<u>5,271,322</u>	<u>3,653,154</u>	<u>5,440,539</u>	3.21%

**~AUTHORIZED POSITIONS~**

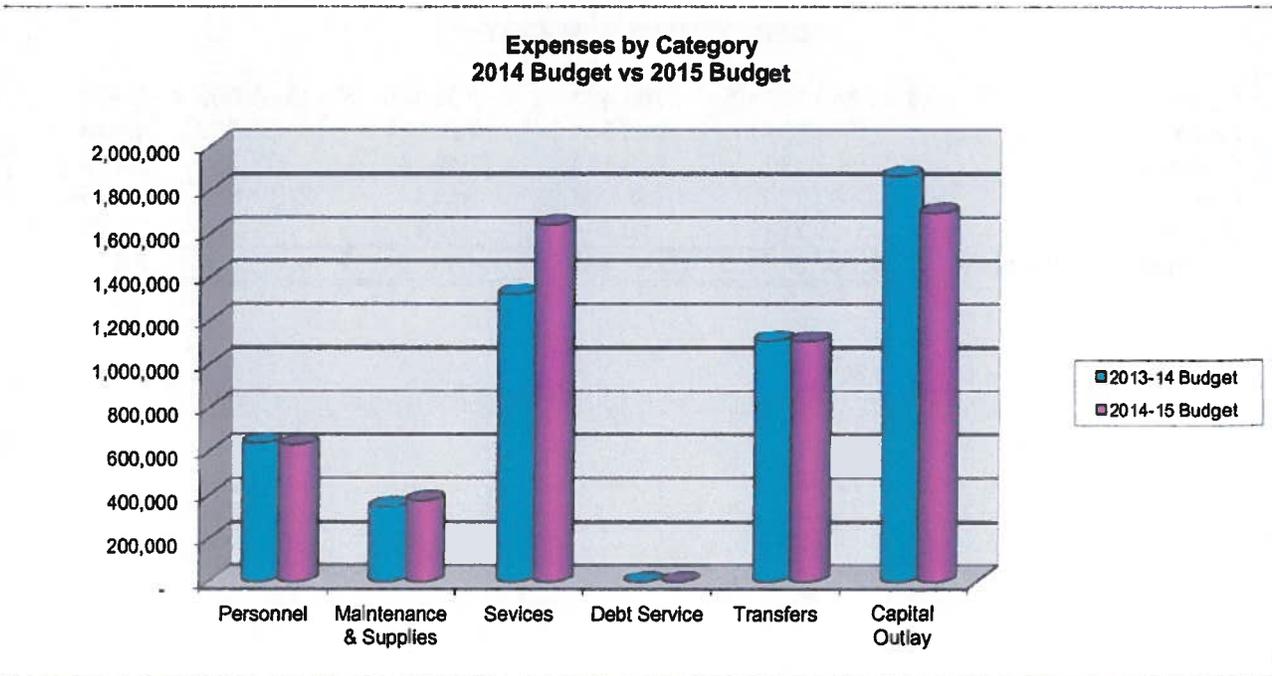
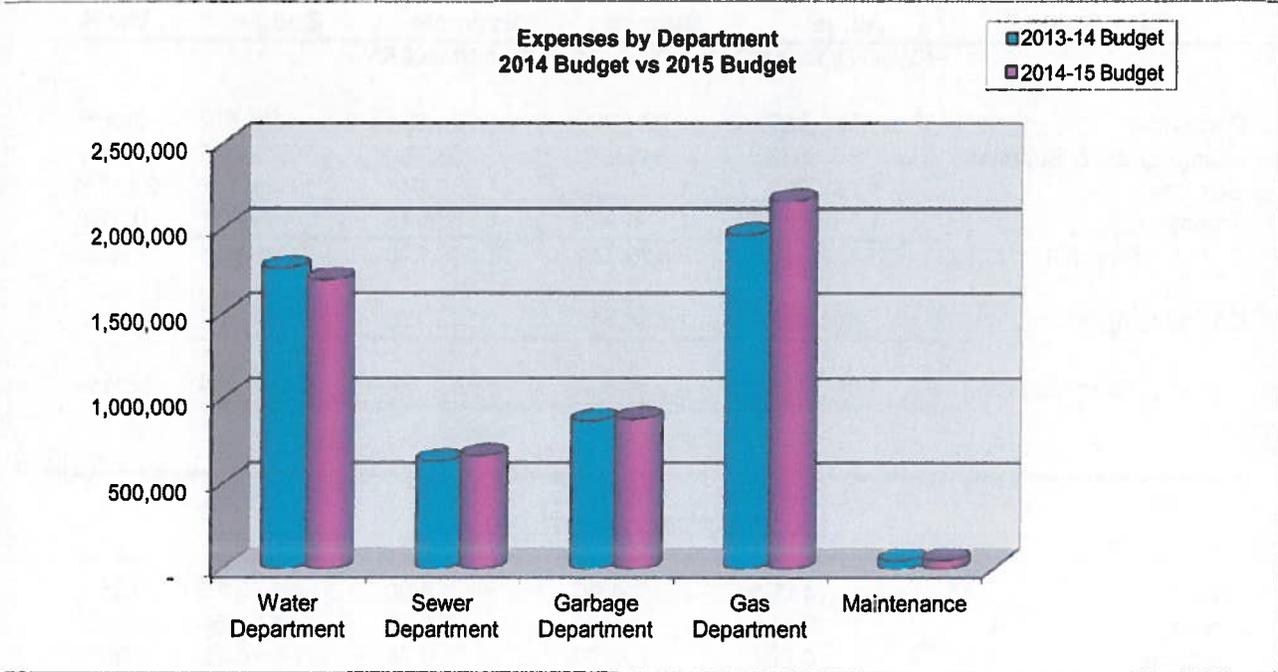
Water	4.00	4.00	4.00	3.75	-6.25%
Sewer	2.50	2.50	2.50	2.50	0.00%
Garbage	0.70	0.70	0.70	0.70	0.00%
Gas	4.00	4.00	4.00	3.75	-6.25%
Maintenance	1.00	1.00	1.00	1.00	0.00%
Total Personnel	<u>12.20</u>	<u>12.20</u>	<u>12.20</u>	<u>11.70</u>	-4.10%

**~DEPARTMENT SUMMARY~**

Water	\$ 1,840,537	\$ 1,766,451	\$ 1,154,126	\$ 1,696,562	-3.96%
Sewer	588,384	630,806	623,071	660,132	4.65%
Garbage	802,472	868,353	849,649	877,956	1.11%
Gas	783,726	1,959,068	981,447	2,158,014	10.16%
Maintenance	45,793	46,644	44,862	47,874	2.64%
Total Expenditures	<u>\$ 4,060,912</u>	<u>\$ 5,271,322</u>	<u>\$ 3,653,154</u>	<u>\$ 5,440,539</u>	3.21%

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**UTILITY FUND EXPENSE SUMMARY**



**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**Fund:**  
Utility

**Department:**  
Water

**Account:**  
03-70

**Program Description:**

The Water Department, under the direction of the Utility Superintendent, is primarily responsible for providing adequate, uninterrupted quantity and quality of water to meet the demands of the City's water users. The department also is responsible for the operation and maintenance of the City's water distribution and transmission system. The department maintains three (3) water plants that receive water from four (4) source-of-supply wells. It also maintains and installs piping, valves, fittings, fire hydrants, water meter reading equipment, and water taps.

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
Utility

**Department:**  
Water

**Account:**  
03-70

<b>Classification</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>	<b>2013-2014 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 176,073	\$ 216,444	\$ 219,692	\$ 191,218	-11.65%
Maintenance & Supplies	402,564	189,600	106,625	180,825	-4.63%
Services	108,944	125,831	104,677	227,435	80.75%
Debt Service	-	-	-	-	N/A
Transfers	636,149	639,788	623,560	635,001	-0.75%
Subtotal	<u>1,323,730</u>	<u>1,171,663</u>	<u>1,054,553</u>	<u>1,234,479</u>	5.36%
Capital Outlay	516,807	594,788	99,573	462,083	-22.31%
Total Expenditures	<u>\$ 1,840,537</u>	<u>\$ 1,766,451</u>	<u>\$ 1,154,126</u>	<u>\$ 1,696,562</u>	-3.96%

**~AUTHORIZED POSITIONS~**

<u>Position Title</u>					
Superintendent	1.00	1.00	1.00	1.00	
Laborer	2.00	2.00	2.00	1.75	
Clerk	1.00	1.00	1.00	1.00	
Total Personnel	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>3.75</u>	-6.25%

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 118,552	\$ 152,918	\$ 154,200	\$ 136,057	
8103 Wages, Overtime	7,724	1,500	3,200	1,500	
8107 Longevity	2,365	2,485	2,485	2,453	
8120 Social Security	9,757	12,003	12,150	10,711	
8130 TMRS Retirement	18,090	22,527	23,122	19,391	
8140 Health & Life Insurance	16,020	20,789	20,765	17,777	
8150 Workers' Compensation	3,564	4,222	3,770	3,329	
Subtotal	<u>176,073</u>	<u>216,444</u>	<u>219,692</u>	<u>191,218</u>	-11.65%

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
Utility

**Department:**  
Water

**Account:**  
03-70

<b>Classification</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>	<b>2013-2014 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	18,380	24,000	24,000	14,000	
8240 Gas & Oil	7,565	9,000	7,500	6,500	
8245 Office Supplies	1,407	800	800	800	
8246 Postage	2,545	2,700	2,200	2,200	
8250 Chemical Supplies	44,033	35,000	34,000	35,000	
8260 Building Maintenance	599	500	825	500	
8264 Software Maintenance	2,572	3,000	3,400	8,325	
8266 Vehicle Maintenance	1,036	2,000	1,500	1,000	
8267 Equipment Maintenance	321,525	110,000	30,000	110,000	
8268 Other Maintenance	594	1,000	500	1,000	
8280 Small Tools	1,848	1,000	1,400	1,000	
8285 Wearing Apparel	461	600	500	500	
<b>Subtotal</b>	<b>402,564</b>	<b>189,600</b>	<b>106,625</b>	<b>180,825</b>	<b>-4.63%</b>
<b>Services</b>					
8312 Maint Shop Labor	8,085	8,481	8,157	8,704	
8315 Bad Debt	5,904	2,500	2,500	2,500	
8321 Dues & Subscriptions	465	650	500	650	
8326 Electricity	75,390	90,000	76,000	80,000	
8332 Liability Insurance	557	700	705	700	
8333 Vehicle Insurance	904	950	940	950	
8340 Laboratory Analysis	2,156	4,000	4,000	4,000	
8350 Training	537	3,500	2,000	2,000	
8355 Outside Services	1,163	3,000	1,500	23,000	
8359 Regulatory Permitting	3,562	3,750	3,575	3,750	
8362 Printing & Advertising	302	300	300	300	
8363 Professional Services	2,188	200	200	200	
8365 Engineering Fees	-	500	-	500	
8373 One Call Notification	98	100	100	100	
8374 Capital Lease Payments	-	-	-	96,761	
8380 Telephone	6,546	6,000	3,000	2,100	
8390 Miscellaneous	686	600	600	600	
8392 Economic Dev Contract	400	600	600	620	
<b>Subtotal</b>	<b>108,944</b>	<b>125,831</b>	<b>104,677</b>	<b>227,435</b>	<b>80.75%</b>

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
Utility

**Department:**  
Water

**Account:**  
03-70

<b>Classification</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>	<b>2013-2014 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Capital Outlay</b>					
8410 Buildings	-	-	-	-	
8420 Improvements	-	443,500	25,895	417,605	
8420 Improvements	-	1,111	-	-	
8422 Water Distribution System	515,807	59,177	14,420	44,478	
8423 Water Plant	-	-	-	-	
8424 Telemetry	-	-	-	-	
8425 Tower Demo	-	62,000	28,558	-	
8465 Software	-	-	-	-	
8471 Water Well	1,000	-	-	-	
8480 Vehicles	-	25,000	26,700	-	
8490 Equipment	-	4,000	4,000	-	
<b>Subtotal</b>	<b>516,807</b>	<b>594,788</b>	<b>99,573</b>	<b>462,083</b>	<b>-22.31%</b>
<b>Transfers</b>					
8393 Gross Receipts Fee	69,763	69,984	68,880	70,320	
8605 Transfer to General Fund	121,426	133,024	125,151	132,290	
8607 Transfer to Debt Service Fund	423,460	415,280	408,029	410,890	
8610 Transfer to Equipment Fund	5,000	5,000	5,000	5,000	
8611 Transfer to Fire Equip Fund	16,500	16,500	16,500	16,500	
<b>Subtotal</b>	<b>636,149</b>	<b>639,788</b>	<b>623,560</b>	<b>635,001</b>	<b>-0.75%</b>
<b>Total Expenditures</b>	<b>\$ 1,840,537</b>	<b>\$ 1,766,451</b>	<b>\$ 1,154,126</b>	<b>\$ 1,696,562</b>	<b>-3.96%</b>

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**Fund:**  
Utility

**Department:**  
Sewer

**Account:**  
03-71

**Program Description:**

The Sewer Department, under the direction of the Utility Superintendent, is primarily responsible for the operation and maintenance of the City's wastewater collection system and for providing proper treatment of all wastewater received from the collection system. The department monitors the effluent discharge and biosolids in accordance with state and federal requirements and maintains and installs piping, valves, fittings, wastewater taps, and six (6) lift stations. The department also operates and maintains two (2) wastewater treatment plants.

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
Utility

**Department:**  
Sewer

**Account:**  
03-71

<u>Classification</u>	<u>2012-2013 Actual</u>	<u>2013-2014 Budget</u>	<u>2013-2014 Estimate</u>	<u>2014-2015 Budget</u>	<u>Var %</u>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 137,527	\$ 139,096	\$ 139,162	\$ 163,027	17.20%
Maintenance & Supplies	98,598	93,500	101,500	130,625	39.71%
Services	120,774	135,065	123,600	133,301	-1.31%
Debt Service	-	-	-	-	N/A
Transfers	231,484	233,034	229,809	233,180	0.06%
Subtotal	<u>588,384</u>	<u>600,695</u>	<u>594,071</u>	<u>660,132</u>	9.89%
Capital Outlay	-	30,111	29,000	-	-100.00%
Total Expenditures	<u>\$ 588,384</u>	<u>\$ 630,806</u>	<u>\$ 623,071</u>	<u>\$ 660,132</u>	4.65%

**~AUTHORIZED POSITIONS~**

<u>Position Title</u>					
Plant Operator	1.00	1.00	1.00	1.00	
Laborer	1.00	1.00	1.00	1.00	
Clerk	0.50	0.50	0.50	0.50	
Total Personnel	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	0.00%

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 96,959	\$ 98,523	\$ 98,500	\$ 115,647	
8103 Wages, Overtime	2,537	1,500	2,300	1,500	
8107 Longevity	1,578	1,728	1,728	2,110	
8120 Social Security	7,626	7,784	7,600	9,123	
8130 TMRS Retirement	14,235	14,609	14,300	16,517	
8140 Health & Life Insurance	12,978	13,010	13,000	16,386	
8150 Workers' Compensation	1,614	1,942	1,734	1,744	
Subtotal	<u>137,527</u>	<u>139,096</u>	<u>139,162</u>	<u>163,027</u>	17.20%

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
Utility

**Department:**  
Sewer

**Account:**  
03-71

<b>Classification</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>	<b>2013-2014 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	9,922	6,500	13,000	6,500	
8240 Gas & Oil	8,672	8,000	8,000	8,000	
8245 Office Supplies	1,449	800	800	800	
8246 Postage	2,128	2,000	2,300	2,300	
8250 Chemical Supplies	22,338	25,000	23,000	23,000	
8260 Build Maintenance	618	2,000	1,000	1,000	
8264 Software Maintenance	2,572	3,000	3,200	7,825	
8266 Vehicle Maintenance	1,971	2,000	2,000	8,500	
8267 Equipment Maintenance	44,442	40,000	45,000	70,000	
8268 Other Maintenance	337	2,000	1,000	1,000	
8280 Small Tools	3,422	1,500	1,500	1,000	
8285 Wearing Apparel	728	700	700	700	
<b>Subtotal</b>	<b>98,598</b>	<b>93,500</b>	<b>101,500</b>	<b>130,625</b>	<b>39.71%</b>
<b>Services</b>					
8312 Maint Shop Labor	11,454	12,015	11,555	12,331	
8315 Bad Debt	3,533	500	1,400	500	
8321 Dues & Subscriptions	501	500	500	500	
8326 Electricity	75,479	80,000	75,700	80,000	
8332 Liability Insurance	637	800	805	800	
8333 Vehicle Insurance	1,428	1,500	1,490	1,500	
8340 Laboratory Analysis	13,505	14,000	13,500	14,000	
8341 Waste Disposal	5,029	7,000	6,500	7,000	
8350 Training	50	3,500	1,000	1,400	
8355 Outside Services	861	5,000	1,200	5,000	
8359 Regulatory Permitting	5,619	6,500	6,500	6,500	
8363 Professional Services	877	1,000	1,000	1,000	
8365 Engineering Fees	-	500	-	500	
8373 One Call Notification	98	100	100	100	
8380 Telephone	1,300	1,300	1,500	1,300	
8385 Utilities	-	-	-	-	
8390 Miscellaneous	4	250	250	250	
8392 Economic Dev Contract	400	600	600	620	
<b>Subtotal</b>	<b>120,774</b>	<b>135,065</b>	<b>123,600</b>	<b>133,301</b>	<b>-1.31%</b>
<b>Capital Outlay</b>					
8425 Tower Demo	-	-	-	-	
8420 Improvements	-	1,111	-	-	
8426 Diffuser	-	-	-	-	
8465 Software	-	-	-	-	
8472 Lift Stations	-	-	-	-	
8480 Vehicles	-	-	-	-	
8490 Equipment	-	29,000	29,000	-	
<b>Subtotal</b>	<b>-</b>	<b>30,111</b>	<b>29,000</b>	<b>-</b>	<b>-100.00%</b>

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
Utility

**Department:**  
Sewer

**Account:**  
03-71

<b>Classification</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>	<b>2013-2014 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Transfers</b>					
8393 Gross Receipts Fee	53,859	56,550	56,964	58,245	
8605 Transfer to General Fund	79,309	84,424	82,151	83,690	
8607 Transfer to Debt Service Fund	98,316	92,060	90,694	91,244	
Subtotal	231,484	233,034	229,809	233,180	0.06%
Total Expenditures	<u>\$ 588,384</u>	<u>\$ 630,806</u>	<u>\$ 623,071</u>	<u>\$ 660,132</u>	4.65%

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**Fund:**  
Utility

**Department:**  
Garbage

**Account:**  
03-72

**Program Description:**

The Garbage Department, under the direction of the Public Works Superintendent, is primarily responsible for the operation and maintenance of the City's recycling center. The contract for the City's residential and commercial garbage pick-up is with Texas Disposal Systems, Inc.

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
Utility

**Department:**  
Garbage

**Account:**  
03-72

<b>Classification</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>	<b>2013-2014 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 29,883	\$ 29,629	\$ 29,385	\$ 29,240	-1.31%
Maintenance & Supplies	5,624	9,975	5,325	12,700	27.32%
Services	687,656	724,325	732,788	732,325	1.10%
Transfers	79,309	84,424	82,151	83,690	-0.87%
Subtotal	<u>802,472</u>	<u>848,353</u>	<u>849,649</u>	<u>857,956</u>	1.13%
Capital Outlay	-	20,000	-	20,000	
Total Expenditures	<u>\$ 802,472</u>	<u>\$ 868,353</u>	<u>\$ 849,649</u>	<u>\$ 877,956</u>	1.11%

**~AUTHORIZED POSITIONS~**

<u>Position Title</u>					
Superintendent	0.10	0.10	0.10	0.10	
Recycle Assistant	0.40	0.40	0.40	0.40	
Heavy Garbage Pickup	0.20	0.20	0.20	0.20	
Total Personnel	<u>0.70</u>	<u>0.70</u>	<u>0.70</u>	<u>0.70</u>	0.00%

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 23,217	\$ 23,087	\$ 22,100	\$ 22,628	
8107 Longevity	294	300	300	306	
8120 Social Security	1,722	1,789	1,700	1,754	
8130 TMRS Retirement	2,304	1,967	2,900	1,990	
8140 Health & Life Insurance	1,563	1,567	1,565	1,647	
8150 Workers' Compensation	785	919	820	916	
Subtotal	<u>29,883</u>	<u>29,629</u>	<u>29,385</u>	<u>29,240</u>	-1.31%

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
Utility

**Department:**  
Garbage

**Account:**  
03-72

<b>Classification</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>	<b>2013-2014 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	59	250	250	7,875	
8245 Office Supplies	1,192	400	600	400	
8246 Postage	1,952	2,000	2,000	2,000	
8264 Software Maintenance	1,556	1,700	1,700	1,800	
8268 Other Maintenance	803	5,500	700	500	
8280 Small Tools	-	50	-	50	
8285 Wearing Apparel	62	75	75	75	
<b>Subtotal</b>	<b>5,624</b>	<b>9,975</b>	<b>5,325</b>	<b>12,700</b>	<b>27.32%</b>
<b>Services</b>					
8315 Bad Debt	4,240	500	1,500	500	
8332 Liability Insurance	597	750	755	750	
8333 Vehicle Insurance	405	425	421	425	
8335 Building Insurance	45	50	62	50	
8341 Waste Disposal	681,847	722,000	730,000	730,000	
8355 Outside Services	523	550	-	550	
8362 Printing & Advertising	-	-	-	-	
8385 Utilities	-	-	-	-	
8390 Miscellaneous	-	50	50	50	
<b>Subtotal</b>	<b>687,656</b>	<b>724,325</b>	<b>732,788</b>	<b>732,325</b>	<b>1.10%</b>
<b>Capital Outlay</b>					
8490 Equipment	-	20,000	-	20,000	
<b>Subtotal</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>0.00%</b>
<b>Transfers</b>					
8605 Transfer to General Fund	79,309	84,424	82,151	83,690	
8607 Transfer to Debt Service Fund	-	-	-	-	
<b>Subtotal</b>	<b>79,309</b>	<b>84,424</b>	<b>82,151</b>	<b>83,690</b>	<b>-0.87%</b>
<b>Total Expenditures</b>	<b>\$ 802,472</b>	<b>\$ 868,353</b>	<b>\$ 849,649</b>	<b>\$ 877,956</b>	<b>1.11%</b>



**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**Fund:**  
Utility

**Department:**  
Gas

**Account:**  
03-73

**Program Description:**

The Gas Department, under the direction of the Utility Superintendent, is primarily responsible for the operation and maintenance of the City's natural gas distribution system. The department maintains and installs piping, valves, fittings, and meter reading equipment.

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
Utility

**Department:**  
Gas

**Account:**  
03-73

<b>Classification</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>	<b>2013-2014 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 179,460	\$ 184,509	\$ 173,430	\$ 178,250	-3.39%
Maintenance & Supplies	28,991	45,300	40,900	43,425	-4.14%
Services	362,373	360,434	599,137	572,758	58.91%
Transfers	138,846	149,183	153,428	151,161	1.33%
Subtotal	<u>709,669</u>	<u>739,426</u>	<u>966,894</u>	<u>945,594</u>	27.88%
Capital Outlay	74,057	1,219,642	14,553	1,212,421	-0.59%
Total Expenditures	<u>\$ 783,726</u>	<u>\$ 1,959,068</u>	<u>\$ 981,447</u>	<u>\$ 2,158,014</u>	10.16%

**~AUTHORIZED POSITIONS~**

<b>Position Title</b>					
Laborer	3.00	3.00	3.00	2.75	
Clerk	1.00	1.00	1.00	1.00	
Total Personnel	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>3.75</u>	-6.25%

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 122,716	\$ 127,037	\$ 118,000	\$ 122,503	
8103 Wages, Overtime	5,127	4,200	4,000	4,200	
8107 Longevity	1,695	1,695	1,935	2,175	
8120 Social Security	9,357	10,169	9,250	9,859	
8130 TMRS Retirement	18,574	19,086	18,125	17,845	
8140 Health & Life Insurance	20,671	20,712	20,670	20,407	
8150 Workers' Compensation	1,320	1,610	1,450	1,260	
Subtotal	<u>179,460</u>	<u>184,509</u>	<u>173,430</u>	<u>178,250</u>	-3.39%

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
Utility

**Department:**  
Gas

**Account:**  
03-73

Classification	2012-2013 Actual	2013-2014 Budget	2013-2014 Estimate	2014-2015 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	6,438	23,000	20,000	10,000	
8240 Gas & Oil	6,704	7,000	6,000	4,500	
8245 Office Supplies	1,581	1,000	1,000	1,000	
8246 Postage	2,075	2,000	2,100	2,100	
8260 Build Maintenance	596	500	900	500	
8264 Software Maintenance	2,459	3,700	3,700	8,525	
8266 Vehicle Maintenance	556	2,500	2,300	1,500	
8267 Equipment Maintenance	2,124	1,000	1,000	11,000	
8268 Other Maintenance	335	800	300	800	
8280 Small Tools	4,520	2,000	2,000	2,000	
8285 Wearing Apparel	1,604	1,800	1,600	1,500	
Subtotal	28,991	45,300	40,900	43,425	-4.14%
<b>Services</b>					
8312 Maint Shop Labor	3,369	3,534	3,399	3,627	
8315 Bad Debt	1,453	500	500	500	
8321 Dues & Subscriptions	360	400	360	400	
8332 Liability Insurance	796	1,000	1,006	1,000	
8333 Vehicle Insurance	1,238	1,300	1,287	1,300	
8335 Building Insurance	135	150	185	150	
8350 Training	1,244	3,000	2,000	3,000	
8355 Outside Services	5,182	16,000	5,000	13,000	
8360 Gas Purchased Discount	(22,489)	(21,000)	(26,400)	(24,000)	
8361 Gas Purchased	369,032	350,000	609,000	472,000	
8363 Professional Services	750	4,000	1,000	3,000	
8373 One Call Notification	98	100	100	100	
8374 Capital Lease Payments	-	-	-	96,761	
8380 Telephone	805	650	1,050	1,100	
8390 Miscellaneous	-	200	50	200	
8392 Economic Dev Contract	400	600	600	620	
Subtotal	362,373	360,434	599,137	572,758	58.91%
<b>Capital Outlay</b>					
8420 Improvements	-	1,111	-	-	
8440 Mains & Lines	74,057	1,214,531	10,553	1,122,421	
8450 Meters & Regulators	-	-	-	90,000	
8465 Software	-	-	-	-	
8490 Equipment	-	4,000	4,000	-	
Subtotal	74,057	1,219,642	14,553	1,212,421	-0.59%

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
Utility

**Department:**  
Gas

**Account:**  
03-73

<b>Classification</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>	<b>2013-2014 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Transfers</b>					
8393 Gross Receipts Fee	32,109	38,000	44,000	40,000	
8605 Transfer to General Fund	79,309	84,424	82,151	83,690	
8607 Transfer to Debt Service Fund	22,428	22,759	22,277	22,470	
8610 Transfer to Equipment Fund	5,000	4,000	5,000	5,000	
Subtotal	138,846	149,183	153,428	151,161	1.33%
Total Expenditures	<u>\$ 783,726</u>	<u>\$ 1,959,068</u>	<u>\$ 981,447</u>	<u>\$ 2,158,014</u>	10.16%

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**Fund:**  
Utility

**Department:**  
Maintenance

**Account:**  
03-74

**Program Description:**

The Maintenance Department, under the direction of the City Manager, is primarily responsible for providing internal support to all departments through vehicle and equipment maintenance activities.

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
Utility

**Department:**  
Maintenance

**Account:**  
03-74

<b>Classification</b>	<b>2012-13 Actual</b>	<b>2013-2014 Budget</b>	<b>2013-2014 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 63,094	\$ 65,174	\$ 63,022	\$ 67,036	2.86%
Maintenance & Supplies	5,057	4,900	4,400	4,900	0.00%
Services	(22,358)	(23,430)	(22,560)	(24,062)	2.70%
Subtotal	<u>45,793</u>	<u>46,644</u>	<u>44,862</u>	<u>47,874</u>	2.64%
<b>Total Expenditures</b>	<b>\$ 45,793</b>	<b>\$ 46,644</b>	<b>\$ 44,862</b>	<b>\$ 47,874</b>	<b>2.64%</b>

**~AUTHORIZED POSITIONS~**

<b>Position Title</b>					
Foreman	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	0.00%

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 46,065	\$ 47,491	\$ 45,700	\$ 48,911	
8103 Wages, Overtime	-	-	-	-	
8107 Longevity	740	800	800	860	
8120 Social Security	3,549	3,694	3,450	3,807	
8130 TMRS Retirement	6,626	6,933	6,932	6,894	
8140 Health & Life Insurance	5,222	5,231	5,225	5,497	
8150 Workers' Compensation	893	1,025	915	1,066	
Subtotal	<u>63,094</u>	<u>65,174</u>	<u>63,022</u>	<u>67,036</u>	2.86%

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET EXPENDITURES**

**Fund:**  
Utility

**Department:**  
Maintenance

**Account:**  
03-74

<b>Classification</b>	<b>2012-13 Actual</b>	<b>2013-2014 Budget</b>	<b>2013-2014 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	1,679	1,500	1,500	1,500	
8240 Gas & Oil	1,259	1,000	1,000	1,000	
8245 Office Supplies	91	50	50	50	
8266 Vehicle Maintenance	278	200	200	200	
8268 Other Maintenance	481	400	400	400	
8280 Small Tools	1,012	1,500	1,000	1,500	
8285 Wearing Apparel	258	250	250	250	
Subtotal	5,057	4,900	4,400	4,900	0.00%
<b>Services</b>					
8313 Reimb. Maintenance Labor	(22,908)	(24,030)	(23,110)	(24,662)	
8380 Telephone	550	600	550	600	
Subtotal	(22,358)	(23,430)	(22,560)	(24,062)	2.70%
<b>Total Expenditures</b>	<b>\$ 45,793</b>	<b>\$ 46,644</b>	<b>\$ 44,862</b>	<b>\$ 47,874</b>	<b>2.64%</b>



**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**Water/Gas Capital Project**

<b>Classification</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>	<b>2013-2014 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>~UTILITY CAPITAL PROJECT FUND SUMMARY~</b>					
<b>Resources:</b>					
Total Beginning Balance	\$ 974,047	\$ 424,208	\$ 394,430	\$ 346,399	-18.34%
Revenues & Transfers In	11,247	5,000	5,500	4,000	N/A
<b>Total Funds Available</b>	<b>985,294</b>	<b>429,208</b>	<b>399,930</b>	<b>350,399</b>	<b>-18.36%</b>
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	590,864	429,208	53,531	350,399	-18.36%
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	394,430.31	-	346,399	0	N/A
<b>Fund Total</b>	<b>\$ 394,430</b>	<b>\$ -</b>	<b>\$ 346,399</b>	<b>\$ 0</b>	
<b>Net Revenue (Expenditures)</b>	<b>(579,617)</b>	<b>(424,208)</b>	<b>(48,031)</b>	<b>(346,399)</b>	

**CITY OF COLUMBUS, TEXAS  
Water/Gas Capital Project  
2014-2015 BUDGET**

**Fund:**  
Utility

**Department:**  
N/A

**Account:**

<b>Classification</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>	<b>2013-2014 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
<b>Revenues</b>					
4200 Grants	-	-	-	-	
5100 Interest	11,247	5,000	5,500	4,000	N/A
<b>Total Revenues</b>	<b>\$ 11,247</b>	<b>\$ 5,000</b>	<b>\$ 5,500</b>	<b>\$ 4,000</b>	<b>N/A</b>
<b>Expenditures</b>					
Capital Outlay	590,864	429,208	53,531	350,399	-18.36%
<b>Total Expenditures</b>	<b>\$ 590,864</b>	<b>\$ 429,208</b>	<b>\$ 53,531</b>	<b>\$ 350,399</b>	<b>-18.36%</b>

**~AUTHORIZED POSITIONS~**

No Authorized Positions

**~EXPENDITURE DETAIL~**

<b>Capital Outlay</b>					
8440 Gas Lines	\$ 74,057	\$ 214,531	\$ 10,553	\$ 122,421	
8450 Gas Regulators/Meters				\$ 90,000	
8420 Improvements-Aerators		\$ 93,500		\$ 93,500	
8422 Water Distribution System	515,807	59,177	14,420	44,478	
8423 Water Plant	-	-	-	-	
8424 Telemetry	-	-	-	-	
8425 Tower Demolition	-	62,000	28,558	-	
8471 Water Well	1,000	-	-	-	
Subtotal	590,864	429,208	53,531	350,399	-18.36%
<b>Total Expenditures</b>	<b>\$ 590,864</b>	<b>\$ 429,208</b>	<b>\$ 53,531</b>	<b>\$ 350,399</b>	<b>-18.36%</b>

**CITY OF COLUMBUS, TEXAS  
Water/Gas Capital Project  
2014-2015 BUDGET**

**Fund:**  
Utility

**Department:**  
N/A

**Account:**

**Project Detail**

	<b>Spent to Date</b>
Bond Proceeds	\$ 2,746,000
Interest & Fee Refund Revenue	91,765
Total Revenue	<u>2,837,765</u>
Water Projects	
Highway 71 Improvements	77,180
Water Line Distribution	734,921
Water Line-2012	580,388
Water Line-Charter Street	550,462
Water Plant-2009	48,504
Telemetry	72,229
City Park Aerator	180,122
Tower Demo	28,558
Water Well	123,923
Aerator	-
Gas Projects	
Gas Lines	95,079
Total Spent to Date	<u>2,491,366</u>
Total Funds Available	<u><u>\$ 346,399</u></u>





**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**GENERAL FUND CHARGE BACK SCHEDULE  
Transferred from Utility Fund to General Fund**

Administration Department	Admin. 16%	Water 21%	Sewer 21%	Garbage 21%	Gas 21%	Total 100%
<b>Personnel</b>						
8102 Wages	\$ 33,312	\$ 43,722	\$ 43,722	\$ 43,722	\$ 43,722	\$ 208,198
8107 Longevity	148	194	194	194	194	925
8106 Council Attendance	1,360	1,785	1,785	1,785	1,785	8,500
8120 Social Security	2,664	3,496	3,496	3,496	3,496	16,648
8130 TMRS Retirement	4,636	6,084	6,084	6,084	6,084	28,972
8140 Health & Life Insurance	2,672	3,507	3,507	3,507	3,507	16,701
8150 Workers' Compensation	96	126	126	126	126	600
<b>Maintenance &amp; Supplies</b>						
8210 General Supplies	192	252	252	252	252	1,200
8245 Office Supplies	800	1,050	1,050	1,050	1,050	5,000
8246 Postage	32	42	42	42	42	200
8260 Building Maintenance	320	420	420	420	420	2,000
8263 Office Equipment Maint	48	63	63	63	63	300
8264 Software Maintenance	1,405	1,844	1,844	1,844	1,844	8,780
8267 Equipment Maintenance	256	336	336	336	336	1,600
<b>Services</b>						
8317 Appraisal District Fee	3,040	3,990	3,990	3,990	3,990	19,000
8321 Dues & Subscriptions	512	672	672	672	672	3,200
8325 Election Expense	336	441	441	441	441	2,100
8326 Electricity	1,760	2,310	2,310	2,310	2,310	11,000
8332 Liability Insurance	400	525	525	525	525	2,500
8335 Building Insurance	160	210	210	210	210	1,000
8350 Training	400	525	525	525	525	2,500
8355 Outside Services	640	840	840	840	840	4,000
8360 Janitorial Service	240	315	315	315	315	1,500
8362 Printing & Advertising	240	315	315	315	315	1,500
8363 Professional Services	4,640	6,090	6,090	6,090	6,090	29,000
8367 Legal Fees	1,760	2,310	2,310	2,310	2,310	11,000
8370 Rent/Lease	880	1,155	1,155	1,155	1,155	5,500
8380 Telephone	560	735	735	735	735	3,500
8385 Utilities	-	-	-	-	-	-
8390 Miscellaneous	256	336	336	336	336	1,600
Fire Pension	-	48,600	-	-	-	48,600
<b>Total</b>	<b>\$ 63,764</b>	<b>\$ 132,290</b>	<b>\$ 83,690</b>	<b>\$ 83,690</b>	<b>\$ 83,690</b>	<b>447,125</b>

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**Summary of Personnel Staffing Positions  
(Full-Time Equivalent Positions)**

<b>Fund/Department Position Title</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>	<b>2013-2014 Estimate</b>	<b>2014-2015 Budget</b>	<b>Var %</b>
<b>GENERAL FUND:</b>					
<b><u>Administration</u></b>					
City Manager	1.00	1.00	1.00	1.00	
Finance Director/City Secy	1.00	1.00	1.00	1.00	
Assistant City Secretary	1.00	1.00	1.00	1.00	
Administrative Assistant	-	-	-	-	
Subtotal	3.00	3.00	3.00	3.00	0.00%
<b><u>Municipal Court</u></b>					
Judge	1.00	1.00	1.00	1.00	
Clerk	0.50	0.50	0.50	0.50	
Subtotal	1.50	1.50	1.50	1.50	0.00%
<b><u>Police Department</u></b>					
Police Chief	1.00	1.00	1.00	1.00	
Police Lieutenant	1.00	1.00	1.00	1.00	
Police Sergeant	2.00	2.00	2.00	3.00	
Police Corporal	1.00	1.00	1.00	-	
Patrol Officer	5.75	6.00	6.00	6.00	
Administrative Assistant	1.00	1.00	1.00	1.00	
Subtotal	11.75	12.00	12.00	12.00	0.00%
<b><u>Code Enforcement</u></b>					
Building Inspector	1.00	1.00	1.00	1.00	
Subtotal	1.00	1.00	1.00	1.00	0.00%
<b><u>Parks Department</u></b>					
Superintendent	0.45	0.45	0.45	0.45	
Laborer	2.90	2.90	2.90	2.90	
Subtotal	3.35	3.35	3.35	3.35	0.00%
<b><u>Swimming Pool</u></b>					
Pool Manager	0.20	0.20	0.20	0.20	
Life Guards	0.70	0.70	0.70	0.70	
Subtotal	0.90	0.90	0.90	0.90	0.00%
<b><u>Golf Course</u></b>					
No Authorized Positions	-	-	-	-	
Subtotal	-	-	-	-	n/a

<b><u>Library</u></b>					
Library Director	1.00	1.00	1.00	1.00	
Assistant Librarian	2.00	2.00	2.00	2.00	
Part-time	0.75	0.75	0.75	0.5	
Subtotal	3.75	3.75	3.75	3.50	-6.67%
<b><u>Public Works</u></b>					
Superintendent	0.45	0.45	0.45	0.45	
Crew Chief	1.90	1.90	1.90	1.90	
Laborer	2.00	2.00	2.00	1.50	
Subtotal	4.35	4.35	4.35	3.85	-11.49%
<b>Total General Fund</b>	<b>29.60</b>	<b>29.85</b>	<b>29.85</b>	<b>29.10</b>	<b>-2.51%</b>
<b>UTILITY FUND:</b>					
<b><u>Water Department</u></b>					
Superintendent	1.00	1.00	1.00	1.00	
Laborer	2.00	2.00	2.00	1.75	
Clerk	1.00	1.00	1.00	1.00	
Subtotal	4.00	4.00	4.00	3.75	-6.25%
<b><u>Sewer Department</u></b>					
Plant Operator	1.00	1.00	1.00	1.00	
Laborer	1.00	1.00	1.00	1.00	
Clerk	0.50	0.50	0.50	0.50	
Subtotal	2.50	2.50	2.50	2.50	0.00%
<b><u>Garbage Department</u></b>					
Superintendent	0.10	0.10	0.10	0.10	
Heavy Garbage Pickup	0.20	0.20	0.20	0.20	
Recycle Assistant	0.40	0.40	0.40	0.40	
Subtotal	0.70	0.70	0.70	0.70	0.00%
<b><u>Gas Department</u></b>					
Laborer	3.00	3.00	3.00	2.75	
Clerk	1.00	1.00	1.00	1.00	
Subtotal	4.00	4.00	4.00	3.75	-6.25%
<b><u>Maintenance</u></b>					
Foreman	1.00	1.00	1.00	1.00	
Subtotal	1.00	1.00	1.00	1.00	0.00%
<b>Total Utility Fund</b>	<b>12.20</b>	<b>12.20</b>	<b>12.20</b>	<b>11.70</b>	<b>-4.10%</b>
<b>TOTAL FTE's</b>	<b>41.80</b>	<b>42.05</b>	<b>42.05</b>	<b>40.80</b>	<b>-2.97%</b>

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**Chart of Accounts**

**Funds**

- 01 **General Fund** - used to account for the City's general operating activities
- 02 **Debt Service 2005 Fund** - used for account for the revenue and expenditures associated with the Certificates of Obligation, Series 2005
- 03 **Utility Fund** - used to account for the City's enterprise activities
- 04 **Fire Equipment Fund** - used for capital equipment purchases for the Fire Department
- 05 **Hotel Occupancy Tax Fund** - used for restricted expenditures funded by the Hotel Occupancy Tax
- 08 **General Fixed Assets Fund** - used to account for the General Fund Assets
- 11 **Equipment Fund** - used for the capital equipment purchases of the General and Utility Funds
- 12 **Debt Service 2010 Fund** - used for account for the revenue and expenditures associated with the General Obligation Refunding, Series 2010
- 99 **Pooled Cash Fund** - this fund is used to account for pooled cash

**Departments**

- 10 **Administration** - used to account for the activities of administrative staff
- 11 **Municipal Court** - used to account for the activities of Municipal Court
- 20 **Police Department** - used to account for the activities of the Police Department
- 30 **Fire Department** - used to account for the activities of the Fire Department
- 40 **Code Enforcement** - used to account for the activities of Code Enforcement
- 50 **Parks Department** - used to account for the activities of the Parks Department
- 51 **Swimming Pool** - used to account for the activities of the swimming pool
- 52 **Golf Course** - used to account for the activities of the golf course
- 53 **Library** - used to account for the activities of the Library
- 60 **Public Works** - used to account for the activities of Public Works
- 61 **Contingency** - used to account for unexpected expenditures
- 70 **Water Department** - used to account for the activities of the Water Department
- 71 **Sewer Department** - used to account for the activities of the Sewer Department
- 72 **Garbage Department** - used to account for the activities of the Garbage Department
- 73 **Gas Department** - used to account for the activities of the Gas Department
- 74 **Maintenance** - used to account for the activities of the Maintenance Shop

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**Chart of Accounts**

**Revenues**

3150	<b>Property Tax Current</b> - taxes due for the budget year
3200	<b>Property Tax Delinquent</b> - taxes due for prior years
3300	<b>Property Tax P&amp;I</b> - penalty and interest due for delinquent taxes
3400	<b>Sales Tax</b> - general sales tax revenue (1% of taxable purchase)
3500	<b>Franchise Fees</b> - gross receipt tax and rights-of-way rentals charged to utilities
3550	<b>Utility Gross Receipts Fee</b> - fee paid to General Fund by utilities for rights-of-way rental
3600	<b>Hotel Occupancy Tax</b> - tax collected from hotels, motels, and bed-&-breakfast establishments
3700	<b>Mixed Beverage Tax</b> - special sales tax revenue from the sale of on-premise alcoholic beverage sales
3900	<b>Beverage Permits</b> - City fee charged on the issuance of state alcoholic beverage permits
3910	<b>Building Permits</b> - fee charged for the issuance & inspection of building permits
3920	<b>Dog License</b> - animal license fee
3940	<b>Electrical Permits</b> - fee charged for the issuance & inspection of electrical permits
3950	<b>Mechanical Permits</b> - fee charged for the issuance & inspection of mechanical permits
3960	<b>Plumbing Permits</b> - fee charged for the issuance & inspection of plumbing permits
3980	<b>Peddling Permits</b> - license fee
3995	<b>Demolition Fees</b> - fee charged for the City to demolish a substandard structure
4000	<b>Court Fines</b> - fines collected by the Municipal Court
4200	<b>Grant Funds</b> - includes funding from other governmental agencies
4400	<b>County Contributions</b> - funding support from Colorado County
4401	<b>Donations</b> - gift funds
4402	<b>Forfeiture Revenue</b> - revenue from court ordered forfeitures of seized property
4403	<b>LEOSE Revenue</b> - revenue from State LEOSE funds
4600	<b>Contribution from CCIDC</b> - Reimbursement for City's efforts toward economic development
5100	<b>Investments &amp; Interest</b> - interest earned on deposited or invested City funds
5105	<b>Investments - 2005 CO</b> - interest earned on funds from the Certificates of Obligation Series 2005
5108	<b>Investments - 2008 CO</b> - interest earned on funds from the Certificates of Obligation Series 2008
5200	<b>Lease &amp; Rentals</b> - income revenue from City leases and rentals
6100	<b>Pool Admissions</b> - use fees charged to swimmers at the municipal pool
6200	<b>Dog Impoundment Fee</b> - fee charged for the use of the City dog pound facilities
6201	<b>Dog Vaccination Fee</b> - fee charged for vaccination of impounded canines
6300	<b>Sales of Service</b> - proceeds from the sale of City services
6301	<b>Glidden Water District</b> - revenue from the treatment of Glidden Fresh Water District's sewage
6302	<b>Transfer from Utility Fund</b> - contribution to equipment funds
6305	<b>Wood Chipping</b> - proceeds from the sale of wood chipping services
6306	<b>Recycle Revenue</b> - proceeds from the sale of recyclable materials
6400	<b>Service Line Fees</b> - proceeds from service line fees
6401	<b>Service Charge</b> - proceeds from the sale of gas related services

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**Chart of Accounts**

**Revenues (Continued)**

6500	<b>Sale of Materials</b> - proceeds from the sale of materials
6600	<b>Penalties</b> - proceeds from penalties imposed on late service payments
6700	<b>Service Charge</b> - proceeds from service fee charge to open account or to re-start account after disconnected for non-payment
6800	<b>Insufficient Checks</b> - fee charged for returned checks
6900	<b>Cemetery Burial Fee</b> - plot charges for the City cemetery
7100	<b>Transfer from Other Funds</b> - funding for items by other funds
7110	<b>Intergovernmental Revenue</b> - proceeds from CCIDC to assist City's efforts towards economic development
7170	<b>Transfer from Utility Fund: Water</b> - pro rata share of General Fund administrative expenses and firemen's pension
7171	<b>Transfer from Utility Fund: Sewer</b> - pro rata share of General Fund administrative expenses
7172	<b>Transfer from Utility Fund: Garbage</b> - pro rata share of General Fund administrative expenses
7173	<b>Transfer from Utility Fund: Gas</b> - pro rata share of General Fund administrative expenses
7175	<b>Transfer from Debt Service</b> - transfer from debt service to fund debt service payments
7200	<b>Miscellaneous</b> - revenues that are not otherwise provided with a specific line item
7201	<b>Warrant Fee</b> - fee collected when authorized in connection with the issuance/execution of an arrest warrant
7202	<b>Fines &amp; Fees</b> - Library fines and fees
7203	<b>Memorials</b> - gift funds for memorial item purchases
7204	<b>Copies</b> - fees charged for document copies
7205	<b>Arrest Fees</b> - fee collected when authorized in connection with an arrest
7206	<b>Driving Safety Fees</b> - fee collected when authorized in connection with a conviction
7207	<b>Insurance Dismissal Fee</b> - fee collected when authorized
7209	<b>Traffic Fees</b> - fee collected when authorized in connection with certain traffic violations
7211	<b>Child Safety Fees</b> - fee collected when authorized in connection with certain violations
7213	<b>Administrative</b> - fee collected when authorized
7214	<b>Court Security Fees</b> - fee collected when authorized in connection with conviction
7215	<b>Court Technology Fees</b> - fee collected when authorized in connection with conviction
7216	<b>Omnibase</b> - fee collected when authorized in connection with the State Omnibase system
7217	<b>City Judicial Fee</b> - fee collected when authorized in connection with conviction
7250	<b>Overage/Shortage</b> - cash deposit overage or shortage
7500	<b>Sale of Assets</b> - proceeds from the sale of surplus property
7800	<b>Capital Lease</b> - financing proceeds for capital purchases

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**Chart of Accounts**

**Expenditures**

**Personnel**

8102	<b>Wages</b> - salaries and hourly wages paid to full-time and part-time City employees
8103	<b>Wages , Overtime</b> - hourly overtime wages paid to full-time regular City employees
8106	<b>Council Attendance</b> - stipend paid to City Council members for meeting attendance
8107	<b>Longevity</b> - annual longevity pay paid to full-time regular City employees
8108	<b>Certification Pay</b> - additional pay to officers after completion of certain training
8120	<b>Social Security</b> - 7.65% of all employee wages, overtime, and longevity
8130	<b>TMRS Retirement</b> - the City's contribution to City employees' retirement
8131	<b>TMRS Unfunded Liability/ Retired Fireman Benefit</b> - payment to Texas Municipal Retirement System to reduce unfunded liability and dues and contributions to Fireman's Pension Fund
8137	<b>Unemployment</b> - self-insured payments to eligible former employees
8140	<b>Health Insurance</b> - medical, dental, and long term disability insurance for eligible employees
8150	<b>Workers' Compensation</b> - workers' compensation insurance
8160	<b>Disability Insurance</b> - supplemental insurance

**Maintenance & Supplies**

8210	<b>General Supplies</b> - consumable supplies that are not otherwise provided for in another line item
8211	<b>Archive Supplies</b> - supplies for the preservation of archival documents
8212	<b>Books</b> - collection development purchases
8214	<b>Audio Visual</b> - collection development purchases
8215	<b>Book Preparation</b> - supplies to prepare books for check and to repair damaged books
8216	<b>Fire Prevention</b> - public education fire safety expenditures
8218	<b>Promotional Supplies</b> - reading program supplies
8220	<b>Janitorial Supplies</b> - cleaners, cleaning materials and tools
8226	<b>Dog Pound Expense</b> - animal food and other impound expenditures
8227	<b>Fire/Rescue Supplies</b> - consumable supplies
8230	<b>Curb &amp; Gutter</b> - expenditures for curb and gutter projects
8240	<b>Gas &amp; Oil</b> - vehicle and heavy equipment operating expenditures
8245	<b>Office Supplies</b> - general office supplies
8246	<b>Postage Supplies</b> - mailing and shipping expenses
8250	<b>Chemical Supplies</b> - chemicals
8260	<b>Building Maintenance</b> - general building maintenance and supplies
8263	<b>Office Equipment Maintenance</b> - repairs and preventive maintenance of office machines
8264	<b>Software Maintenance</b> - cost of maintenance contract related to accounting software
8266	<b>Vehicle Maintenance</b> - repairs and preventative maintenance of motor vehicles
8267	<b>Equipment Maintenance</b> - repairs and preventative maintenance on equipment
8268	<b>Other Maintenance</b> - maintenance expenses that are not otherwise provided for in another line item
8269	<b>Street Seal Coat</b> - expenditures for street topping projects
8275	<b>Signs</b> - new and replacement street signs and traffic regulation signs
8280	<b>Small Tools</b> - hand and portable power tools

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**Chart of Accounts**

**Expenditures (Continued)**

**Maintenance & Supplies (Continued)**

8285 **Wearing Apparel** - uniforms and protective clothing  
8717 **Memorial/Gifts** - purchase of items for which a donation has been made  
8728 **Designated Supplies** - purchase of items for which donation or grant has been made

**Services**

8312 **Maintenance Shop Labor** - expenditures paid to Utility Fund Maintenance Department for services provided  
8313 **Maintenance Shop Labor** - credits paid within the Utility Fund for services provided  
8315 **Bad Debt** - uncollectable debt  
8317 **Appraisal District Fee** - the City's share of the Colorado County Central Appraisal District's annual operating budget.  
8321 **Dues & Subscriptions** - professional association dues and subscriptions to professional journals  
8325 **Election Expense** - election supplies and judge and clerk expenditures  
8326 **Electricity** - monthly electrical service charges  
8328 **Firemen Attendance Bonus** - payment made to firefighters for meeting attendance  
8332 **Liability Insurance** - general liability and error & omission insurance  
8333 **Vehicle Insurance** - liability and in some instances casualty insurance  
8335 **Building Insurance** - casualty insurance  
8338 **Municipal Court Jury Fees** - fees paid to juror for their service  
8339 **Summer Youth Program** - equipment and services for the summer youth program  
8340 **Laboratory Analysis** - contract laboratory services  
8341 **Waste Disposal** - landfill and trash service expenses  
8350 **Training** - expenses related to seminars, conferences, association meetings, classes, courses, and continuing education  
8355 **Outside Services** - services provided by an outside vendor  
8357 **Canine** - Police dog services  
8359 **Regulatory Permitting** - fees paid to regulatory authorities for operating permits  
8360 **Janitorial Service** - contracted janitorial cleaning services  
8360 **Gas Purchase Discount** - discount on purchase of wholesale natural gas  
8361 **Natural Gas** - purchase of wholesale natural gas  
8362 **Printing & Advertising** - office forms and publishing of legal notices  
8363 **Professional Services** - services provided by a professional service company  
8364 **Warrant Collection Service** - fee paid for the collection of fines due  
8365 **Engineering Fees** - engineering services  
8366 **Demolition Services** - expenditures for demolition and removal of public nuisances  
8367 **Legal Fees** - all legal service fees and deductible charges  
8370 **Rent/Lease** - copier lease  
8371 **Arrestee Medical Treatment** - physician and emergency room expenditures  
8372 **Vehicle Allowance** - stipend paid to the employee for transportation  
8373 **One Call Notification** - underground locating service charges  
8374 **Capital Lease Payments** - payments for capital leases  
8380 **Telephone** - telephone and long distance charges

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**Chart of Accounts**

**Expenditures (Continued)**

**Services (Continued)**

- 8385 **Utilities** - water, sewer, and natural gas service charges
- 8386 **Internet** - internet service
- 8387 **Rent** - rent for office space
- 8390 **Miscellaneous** - expenditures not otherwise specifically identified in another line item
- 8391 **Grants** - grants to various entities for the support of tourism
- 8392 **Economic Development Contract** - funding for services contract with the Columbus Chamber of Commerce
- 8394 **Public Relations** - representational expenditures on behalf of the City

**Capital Outlay**

- 8410 **Buildings** - construction of buildings
- 8420 **Improvements** - construction and other expenditures to improve structures or buildings
- 8422 **Water Distribution System** - improvements to water distribution system
- 8423 **Water Plant** - improvements to water plants
- 8424 **Telemetry** - purchase of new telemetry system
- 8425 **Tower Demo** - demolition of Midtown Park water tower
- 8426 **Diffuser** - purchase new diffuser
- 8427 **Generator** - purchase of generator
- 8440 **Mains & Lines** - purchase of pipe, valves, hydrants and other capital material
- 8445 **Pipeline** - purchase of pipeline
- 8450 **Meters & Boxes** - purchase of meters, meter parts, and meter boxes
- 8460 **Office Equipment** - office equipment and furniture
- 8465 **Software** - purchase of new software
- 8471 **Water Well** - drilling of new water well
- 8472 **Lift Stations** - improvements to lift stations
- 8473 **Drying Beds** - improvements to drying beds
- 8475 **VFD Drive** - purchase variable flow drive
- 8478 **Chlorination** - new chlorination facilities
- 8479 **Tower Aerator** - purchase new aerator
- 8480 **Vehicles** - purchase of motor vehicles
- 8481 **Aerator** - purchase of aerator
- 8490 **Equipment** - purchase of capital equipment
- 8791 **Designated Equipment** - purchase of capital equipment for which a donation or grant has been made

**Debt Service**

- 8515 **Principal 2005** - principal payments
- 8525 **Interest 2005** - interest payments
- 8526 **Amortization of Bond Cost 2005** - amortization of issuance costs over life of the bond
- 8516 **Principal 2008** - principal payments
- 8527 **Interest 2008** - interest payments
- 8528 **Amortization of Bond Cost 2008** - amortization of issuance costs over life of the bond

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**Chart of Accounts**

**Expenditures (Continued)**

**Transfers**

8393	<b>Gross Receipt Fees</b> - franchise fee paid to the City for use of public rights-of-way
8605	<b>Transfer to General Fund</b> - transfer to operating fund for expenditures
8610	<b>Transfer to Utility Fund</b> - transfer to Utility Fund for purchases or debt service payments
8611	<b>Transfer to Fire Equipment Fund</b> - contributions to the Fire Equipment Fund for future purchases
8612	<b>Transfer to Debt Service 2008</b> - transfer to Debt Service Fund for debt payment



**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**Maintenance Reimbursement Schedule**

Maintenance Shop Expenses.

FY15 Budget

	<b>Police 21%</b>	<b>Fire 2%</b>	<b>Code 1%</b>	<b>Parks 2%</b>	<b>PW 40%</b>	<b>Water 12%</b>	<b>Sewer 17%</b>	<b>Gas 5%</b>	<b>Total 100%</b>
<b>Personnel</b>									
8102 Wages	\$ 10,271	\$ 978	\$ 489	\$ 978	\$ 19,564	\$ 5,869	\$ 8,315	\$ 2,446	\$ 48,911
8107 Longevity	181	17	9	17	344	103	146	43	860
8120 Social Security	800	76	38	76	1,523	457	647	190	3,807
8130 TMRS Retirement	1,448	138	69	138	2,758	827	1,172	345	6,894
8140 Health & Life Insurance	1,154	110	55	110	2,199	660	935	275	5,497
8150 Workers' Compensation	224	21	11	21	427	128	181	53	1,066
<b>Maintenance &amp; Supplies</b>									
8210 General Supplies	315	30	15	30	600	180	255	75	1,500
8240 Gas & Oil	210	20	10	20	400	120	170	50	1,000
8245 Office Supplies	11	1	1	1	20	6	9	3	50
8266 Vehicle Maintenance	42	4	2	4	80	24	34	10	200
8268 Other Maintenance	84	8	4	8	160	48	68	20	400
8280 Small Tools	315	30	15	30	600	180	255	75	1,500
8285 Wearing Apparel	53	5	3	5	100	30	43	13	250
<b>Services</b>									
8380 Telephone	126	12	6	12	240	72	102	30	600
<b>Total</b>	<b>15,233</b>	<b>1,451</b>	<b>725</b>	<b>1,451</b>	<b>29,015</b>	<b>8,704</b>	<b>12,331</b>	<b>3,627</b>	<b>72,536</b>

FY14 Estimate

	<b>Police 21%</b>	<b>Fire 2%</b>	<b>Code 1%</b>	<b>Parks 2%</b>	<b>PW 40%</b>	<b>Water 12%</b>	<b>Sewer 17%</b>	<b>Gas 5%</b>	<b>Total 100%</b>
<b>Estimate</b>	<b>14,274</b>	<b>1,359</b>	<b>680</b>	<b>1,359</b>	<b>27,189</b>	<b>8,157</b>	<b>11,555</b>	<b>3,399</b>	<b>67,972</b>

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET**

**GROSS RECEIPTS SCHEDULE**  
Transferred from Utility Fund to General Fund

**FY15 Budget**

<b>Department</b>	<b>Percent</b>	<b>Revenue</b>	<b>Gross Receipts</b>
Water	8%	879,000	70,320
Sewer	8%	728,062	58,245
	<b>mcf's</b>	<b>Per mcf</b>	<b>Gross Receipts</b>
Gas	80,000	0.50	40,000
		<b>Total</b>	<b>168,565</b>

**FY14 Estimate**

<b>Department</b>	<b>Percent</b>	<b>Revenue</b>	<b>Gross Receipts</b>
Water	8%	861,000	68,880
Sewer	8%	712,050	56,964
	<b>mcf's</b>	<b>Per mcf</b>	<b>Gross Receipts</b>
Gas	88,000	0.50	44,000
		<b>Total</b>	<b>169,844</b>

**CITY OF COLUMBUS, TEXAS  
2014-2015 BUDGET  
Capital Outlay Summary**

	<b>Improvements 8420</b>	<b>Vehicles 8480</b>	<b>Equipment 8490</b>	<b>Water/Gas Project various</b>	<b>KWI Gas Line</b>	<b>2012-2013 Total</b>
Administration - 10	-					-
Municipal Court - 11	-					-
Police Department - 20	-	39,000				39,000
Fire Department - 30			15,000			15,000
Code Enforcement Dept - 40						-
Parks Department - 50	-					-
Swimming Pool - 51			-			-
Golf Course - 52						-
Library Department - 53	-		13,005			13,005
Public Works Department - 60	-	-				-
<b>Total-General Fund</b>	-	39,000	28,005	-	-	67,005
Water Department - 70	324,105	-	-	137,978	-	462,083
Sewer Department - 71	-	-	-			-
Garbage Department - 72			20,000			20,000
Gas Department - 73	-		-	212,421	1,000,000	1,212,421
<b>Total-Utility Fund</b>	324,105	-	20,000	350,399	1,000,000	1,694,504
						1,761,509

Police Department-Vehicles	39,000	(Eq Fund)	Police Car
Fire Department-Equipment	15,000	(General)	SCBA Cylinders (3)
Library-Equipment	13,005	(Grant)	Microfilm Research Station
Water Department-Improvements	417,605	(Grant/W/G Pr)	Aerators-Water Plants
Water Department-W/G Proj	44,478	(W/G Project)	Water Distribution
Garbage Department-Equipment	20,000	(Grant)	Bailer-Recycling
Gas Department-W/G Proj	90,000	(W/G Project)	Gas Regulators/Meters
Gas Department-KWI Gas Line	1,000,000	(Grant)	KWI Gas Line
Gas Department-W/G Proj	122,421	(W/G Project)	Gas Lines/Regulators/Meters
<b>Total</b>	1,761,509		

**Other Major Purchases**

Public Works 60-8269	100,000	Street Seal Coat
Water 70-8267	10,000	Planning Study
Water 70-8267	70,000	Water Well Maintenance/Tait & Pool Wells
Water 70-8267	10,000	Ground Storage Tank Maintenance
Water 70-8267	10,000	SCADA System Maintenance
Water 70-8355	20,000	Cleaning Lines
Sewer 71-8267	10,000	Planning Study
Sewer 71-8267	20,000	Smoke Testing
Sewer 71-8267	30,000	Rehab Lift Station-RV Park
Water 70-8374	96,761	Capital Lease-Metering
Gas 73-8374	10,000	Planning Study
Gas 73-8374	96,761	Capital Lease-Metering

