

ORDINANCE NO. 173-15

AN ORDINANCE AMENDING ORDINANCE NO. 166-14 TO ADOPT A BUDGET FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2015, AND ENDING SEPTEMBER 30, 2016, 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 2015-2016 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, 2015 and ending September 30, 2016, 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, 2015, and ending September 30, 2016.

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, 2016.

	<u>Fiscal Year 2015-2016</u>
General Fund	\$ 3,335,139
Utility Fund	\$ 5,158,770
Hotel Occupancy Tax Fund	\$ 807,200
Equipment Fund	\$ 28,000
Fire Equipment Fund	\$ 250,000
Capital Project Fund	\$ 0
Debt Service 2013	\$ 319,125
Debt Service 2010	\$ 301,763

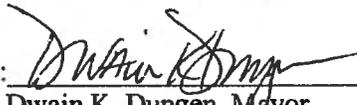
SECTION 3. Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

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

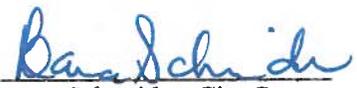
SECTION 5. This Ordinance shall become effective upon its final passage and approval, in accordance with Local Government Code, Chapters 101 and 102.

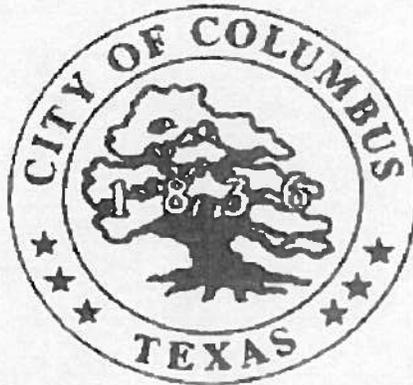
SECTION 6. That the City Manager is hereby directed to file a copy of said budget with the Colorado County Clerk.

PASSED, APPROVED AND ADOPTED ON THIS 3RD DAY OF SEPTEMBER 2015.

Signed: 
Dwain K. Dungen, Mayor
City of Columbus

ATTEST:


Bana Schneider, City Secretary



CITY OF COLUMBUS

OPERATING BUDGET

OCTOBER 1, 2015 TO SEPTEMBER 30, 2016

This Budget will raise more total property taxes than last year's budget by \$33,208 or 4.7%; and of that amount, \$10,220 is tax revenue to be raised from new property added to the tax roll this year.

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

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**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

Principal Officials

Name	Title
Dwain Dungen	Mayor
Curtiss Schonenberg	Mayor Pro Tem
Woodrow Moore	Alderman
Lori An Gobert	Alderwoman
Eddie Hernandez	Alderman
Chuck Rankin	Alderman
Donald Warschak	City Manager
Bana Schneider	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
2015-2016 BUDGET**

COMBINED BUDGET SUMMARY

Fund	Estimated Beginning Balance 10/01/2015	Revenues & Transfers In	Expenditures & Transfers Out	Estimated Ending Balance 09/30/2016
GOVERNMENTAL FUND TYPES:				
GENERAL FUND	\$ 973,243	\$ 3,199,098	\$ 3,335,139	\$ 837,202
SPECIAL REVENUE FUNDS:				
Equipment Fund	35,413	20,400	28,000	27,813
Fire Equipment Fund	223,781	33,450	250,000	7,231
Hotel Occupancy Tax Fund	678,101	278,000	807,200	148,901
Subtotal Special Revenue Funds	<u>937,295</u>	<u>331,850</u>	<u>1,085,200</u>	<u>183,945</u>
DEBT SERVICE FUNDS:				
Debt Service 2005/2013	2	319,165	319,125	42
Debt Service 2010	1,075	302,502	301,763	1,815
Subtotal Debt Service	<u>1,077</u>	<u>621,667</u>	<u>620,888</u>	<u>1,857</u>
CAPITAL PROJECTS FUND	-	-	-	-
TOTAL GOVERNMENTAL FUNDS	<u>1,911,616</u>	<u>4,152,615</u>	<u>5,041,227</u>	<u>1,023,005</u>
PROPRIETARY FUND TYPES:				
UTILITY FUND	1,996,771	4,561,883	5,158,770	1,399,884
TOTAL PROPRIETARY FUNDS	<u>1,996,771</u>	<u>4,561,883</u>	<u>5,158,770</u>	<u>1,399,884</u>
GRAND TOTAL	<u>\$ 3,908,387</u>	<u>\$ 8,714,499</u>	<u>\$ 10,199,997</u>	<u>\$ 2,422,889</u>

**CITY OF COLUMBUS, TEXAS
2015-2016 Budget
Budget Fund Summary**

	Fund			
	General	Utility	2008 Water/Gas Impr. Project	Combined Utility
FY 15/16 Est. Starting Balance	973,243	1,773,623	223,148	1,996,771
FY 15/16 Budgeted Revenues	3,199,098	4,559,883	2,000	4,561,883
FY 15/16 Budgeted Expenditures	3,335,139	4,933,622	225,148	5,158,770
Net Revenues/(Net Expenditures)	(136,041)	(373,738)	(223,148)	(596,887)
15/16 Year End Balance	837,202	1,399,884	(0)	1,399,884

W/O Capital Expenditures	General	Combined Utility	Gain/(Loss)
FY 15/16 Budgeted Revenues	2,639,823	3,611,073	
FY 15/16 Budgeted Expenditures	2,640,064	3,801,122	
Net Revenues/(Net Expenditures)	(241)	(190,048)	(190,289)

	Fund				
	Equipment	Hotel Tax	Fire Equipment	Debt Service 05/13	Debt Service 08/10
FY 15/16 Est. Starting Balance	35,413	678,101	223,781	2	1,075
FY 15/16 Budgeted Revenues	20,400	278,000	33,450	319,165	302,502
FY 15/16 Budgeted Expenditures	28,000	807,200	250,000	319,125	301,763
Net Revenues/(Net Expenditures)	(7,600)	(529,200)	(216,550)	40	740
15/16 Year End Balance	27,813	148,901	7,231	42	1,815

GENERAL FUND

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.

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

FYE 2016 General Fund Long-Term Financial Plan

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Estimate 2014-15	2015-16
Beginning Fund Balance	849,067	844,446	844,529	878,472	973,244
Revenues:					
Property Taxes	578,624	597,595	616,035	618,500	656,650
Other Local Taxes	1,029,227	1,076,125	1,123,874	1,171,500	1,204,000
Licenses/Permits/Fees	20,522	64,544	22,599	25,200	26,750
Capital & Property	8,011	18,863	8,899	7,400	9,100
Municipal Court	79,294	68,454	94,139	107,350	93,900
Public Safety	1,700	16,046	9,289	56,445	83,375
Fire Department	18,116	-	-	-	200,000
Library	22,137	21,724	29,063	59,025	13,050
Recreation	12,502	13,270	11,524	10,010	12,810
Miscellaneous	41,389	86,182	71,900	356,155	19,500
Transfers	541,517	563,084	684,052	731,939	879,963
Other Sources	-	-	-	-	-
Total Revenue	2,353,039	2,525,887	2,671,374	3,143,524	3,199,098
Operating Expenditures:					
Personnel	1,572,064	1,686,772	1,696,079	1,685,369	1,800,106
Maintenance & Supplies	315,840	327,143	345,450	426,656	433,965
Services	342,367	428,684	366,510	615,994	383,343
Transfers	22,650	22,650	22,650	22,650	22,650
Total Operating Expenditures	2,252,921	2,465,249	2,430,689	2,750,669	2,640,064
Non-Operating Expenditures:					
Debt Service	-	-	-	-	-
Capital Outlay	104,739	60,555	206,742	298,083	695,075
Total Non-Operating Expenditures	104,739	60,555	206,742	298,083	695,075
Total Expenditures	2,357,660	2,525,804	2,637,431	3,048,752	3,335,139
Ending Fund Balance	844,446	844,529	878,472	973,244	837,203
Calculation of available funds:					
Ending Fund Balance	844,446	844,529	878,472	973,244	837,203
Less 20% required minimum balance	450,584	493,050	486,138	550,134	528,013
Excess funds available for capital projects	393,862	351,479	392,334	423,110	309,190
Tax rate variable:					
General Fund	0.23576	0.23626	0.23693	0.23839	0.23925
Debt Service Fund	0.03736	0.03686	0.03619	0.03473	0.03387
Total	0.27312	0.27312	0.27312	0.27312	0.27312
Staffing variable:					
Full-time equivalent positions	28.90	29.60	29.10	29.10	29.30
Average cost per FTE	54,397	56,986	58,284	57,916	61,437

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

FYE 2016 General Fund Long-Term Financial Plan

2016-17	2017-18	2018-19
837,203	1,083,295	1,323,772
676,349	697,640	738,569
1,240,120	1,302,126	1,367,232
27,553	28,379	29,230
9,373	9,654	9,944
96,717	99,619	102,607
2,163	2,228	2,295
-	-	-
13,442	13,845	14,260
13,194	13,590	13,998
20,085	20,688	21,308
906,362	933,553	961,559
-	-	-
3,005,358	3,121,321	3,261,003
1,854,109	1,909,733	1,967,025
446,984	460,393	474,205
394,843	406,688	418,889
23,330	24,029	24,750
2,719,266	2,800,844	2,884,869
-	-	-
40,000	80,000	39,000
40,000	80,000	39,000
2,759,266	2,880,844	2,923,869
1,083,295	1,323,772	1,660,906
1,083,295	1,323,772	1,660,906
543,853	560,169	576,974
539,442	763,603	1,083,932
0.23925	0.23925	0.23925
0.03387	0.03387	0.03387
0.27312	0.27312	0.27312
29.30	29.30	29.30
63,280	65,179	67,134

GENERAL FUND FINANCIAL PROJECTION

The plan presents the General Fund over eight fiscal years: three previous years, the estimate for FYE 2015, the budget for FYE 2016 and three projected years. The projections made for fiscal years 2017-2019 make the following assumptions.

Assumes ad valorem property values will increase in FY17, FY18, and FY19 by 3% per year. This reflects new home starts, new commercial improvements, etc.

Assumes sales tax revenue to increase 3% 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
2015-2016 BUDGET**

GENERAL FUND SUMMARY

Classification	2013-14 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
~GENERAL FUND SUMMARY~					
Resources:					
Total Beginning Balance	\$ 844,528	\$ 883,445	\$ 878,471	\$ 973,243	10.16%
Revenues & Transfers In	2,671,374	2,749,144	3,143,524	3,199,098	16.37%
Total Funds Available	3,515,902	3,632,589	4,021,995	4,172,341	14.86%
Uses/Deductions					
Expenditures & Transfers Out	2,637,431	2,824,556	3,048,752	3,335,139	18.08%
Ending Fund Balance					
Total Ending Fund Balance	878,471	808,033	973,243	837,202	3.61%
Reserved for Contingencies	-	-	-	-	
Reserved for Future Expenditures	-	-	-	-	
Unreserved Fund Balance	878,471	808,033	973,243	837,202	
Total Expenditures	2,637,431	2,824,556	3,048,752	3,335,139	
Less: Capital Expenditures	206,742	217,339	298,083	695,075	
Operating Expenditures	2,430,689	2,607,217	2,750,669	2,640,064	
Target Fund Balance - 20% of Operating Expenditures	486,138	521,443	550,134	528,013	
Actual Fund Balance	878,471	808,033	973,243	837,202	
Difference	392,333	286,590	423,109	309,189	
Net Revenue (Expenditures)	33,943	(75,412)	94,772	(136,041)	

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

GENERAL FUND REVENUE DETAIL

Classification	2013-2014 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
<u>PROPERTY TAXES:</u>					
05-3150 Property Tax: Current	\$ 580,308	\$ 601,376	\$ 604,500	\$ 635,150	5.62%
05-3200 Property Tax: Delinquent	23,232	16,000	6,000	10,000	-37.50%
05-3300 Property Tax: P & I	12,494	11,500	8,000	11,500	0.00%
Subtotal	616,035	628,876	618,500	656,650	4.42%
<u>OTHER LOCAL TAXES</u>					
05-3400 Sales Tax	865,689	875,000	913,000	945,000	
05-3500 Franchise Fees	247,048	250,000	247,000	247,000	-1.20%
05-3700 Mixed Beverage Tax	11,137	11,000	11,500	12,000	9.09%
Subtotal	1,123,874	1,136,000	1,171,500	1,204,000	5.99%
<u>LICENSES/PERMITS/FEES</u>					
05-3900 Beverage Permits	2,623	4,000	3,000	4,000	0.00%
05-3910 Building Permits	8,182	20,000	10,000	15,000	-25.00%
05-3920 License: Dog	126	100	100	100	0.00%
05-3940 Elect. Permits & Lic Fees	2,435	3,800	2,000	2,500	-34.21%
05-3950 Mechanical Permits	1,638	3,500	1,600	2,500	-28.57%
05-3960 Plumbing Permits	1,776	1,400	1,200	1,400	0.00%
05-3980 Peddling Permits	200	100	150	100	0.00%
05-3990 Other Permits	195	-	-	-	N/A
05-6200 Dog Impoundment Fee	1,164	600	900	600	0.00%
05-6201 Dog Vaccination Fee	188	150	150	150	0.00%
05-6900 Cemetery Burial Fee	60	100	100	100	0.00%
05-7200 Miscellaneous	4,014	300	6,000	300	0.00%
Subtotal	22,599	34,050	25,200	26,750	-21.44%
<u>CAPITAL & PROPERTY</u>					
05-5100 Investments & Interest	6,950	7,900	6,000	7,900	0.00%
05-5200 Leases & Rentals	1,620	1,200	1,400	1,200	0.00%
05-7500 Gain on Sale of Assets	329	-	-	-	N/A
Subtotal	8,899	9,100	7,400	9,100	0.00%

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

GENERAL FUND REVENUE DETAIL

Classification	2013-2014 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
~REVENUE DETAIL (Continued)~					
<u>MUNICIPAL COURT</u>					
11-4000 Court Fines	72,371	63,000	80,000	72,000	14.29%
11-7205 Arrest Fees	3,446	2,500	4,000	3,400	36.00%
11-7206 Driving Safety Course Fees	880	600	2,000	900	50.00%
11-7201 Warrant Fees	4,356	4,500	4,500	4,500	0.00%
11-7209 Traffic Fees	1,217	1,300	2,000	1,300	0.00%
11-7211 Child Safety Fees	738	1,500	400	500	-66.67%
11-7213 Administrative Fees	360	500	500	500	0.00%
11-7214 Court Security Fees	2,009	1,400	2,500	2,000	42.86%
11-7215 Court Technology Fees	2,678	2,000	3,600	2,700	35.00%
11-7216 Omnibase	739	500	800	700	40.00%
11-7217 City Judicial Fee	414	350	550	400	14.29%
11-7200 Miscellaneous	4,932	4,500	6,500	5,000	11.11%
Subtotal	94,139	82,650	107,350	93,900	13.61%
<u>PUBLIC SAFETY</u>					
20-7200 Miscellaneous	1,298	900	4,000	900	0.00%
20-4200 Grants	-	48,250	48,250	81,275	68.45%
20-7500 Gain on Sale of Assets	-	-	2,880	-	N/A
20-4401 Donations	1,000	-	25	-	N/A
20-4402 Forfeiture Revenue	5,697	-	-	-	N/A
20-4403 LEOSE Revenue	1,294	1,200	1,290	1,200	0.00%
Subtotal	9,289	50,350	56,445	83,375	65.59%
<u>FIRE DEPARTMENT</u>					
30-4200 Grant Funds	-	-	-	200,000	N/A
30-4401 Donations	-	-	-	-	N/A
Subtotal	-	-	-	200,000	N/A
<u>LIBRARY</u>					
53-4400 County Contributions	5,000	5,000	5,000	5,000	0.00%
53-4200 Grants	13,000	35,355	43,025	-	-100.00%
53-4401 Donations	457	1,121	2,000	-	-100.00%
53-5200 Lease & Rentals	1,135	900	900	900	0.00%
53-7202 Fines & Fees	5,021	3,500	3,900	3,900	11.43%
53-7203 Memorials	1,080	50	1,000	50	0.00%
53-7204 Copies	3,370	2,800	3,200	3,200	14.29%
Subtotal	29,063	48,726	59,025	13,050	-73.22%
<u>RECREATION</u>					
52-5200 Golf Course Rental	-	10	10	10	0.00%
51-6100 Pool Admissions	10,349	11,000	9,000	11,000	0.00%
51-7200 Pool Concessions	1,175	1,800	1,000	1,800	0.00%
Subtotal	11,524	12,810	10,010	12,810	0.00%

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

GENERAL FUND REVENUE DETAIL

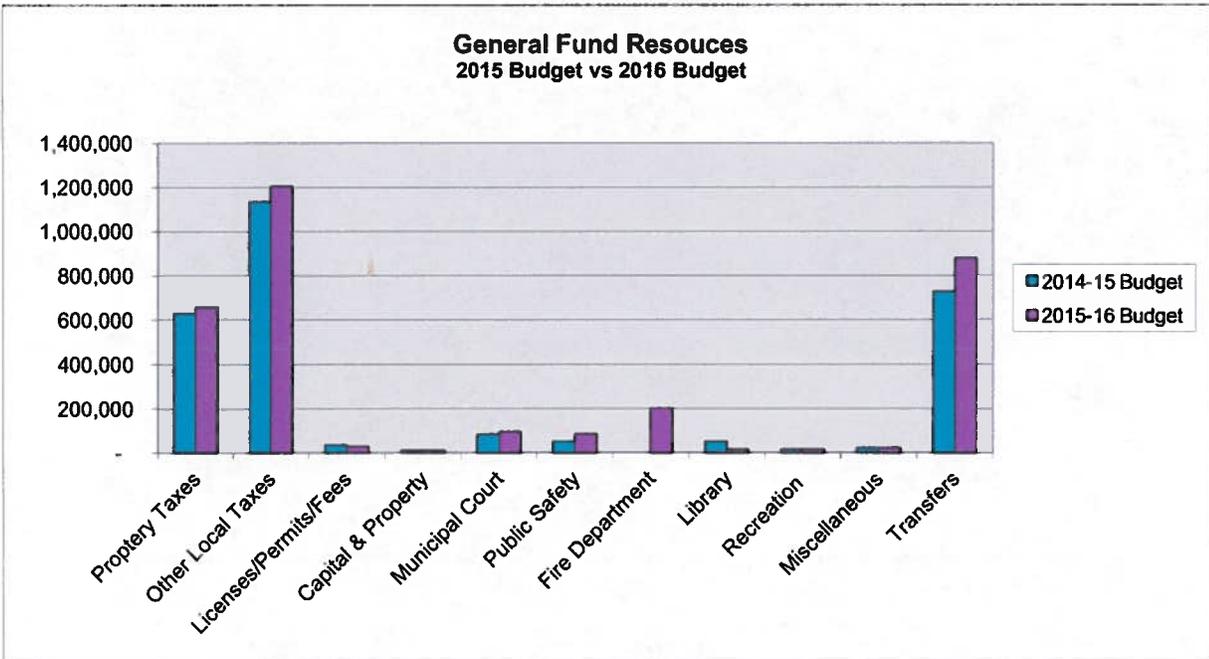
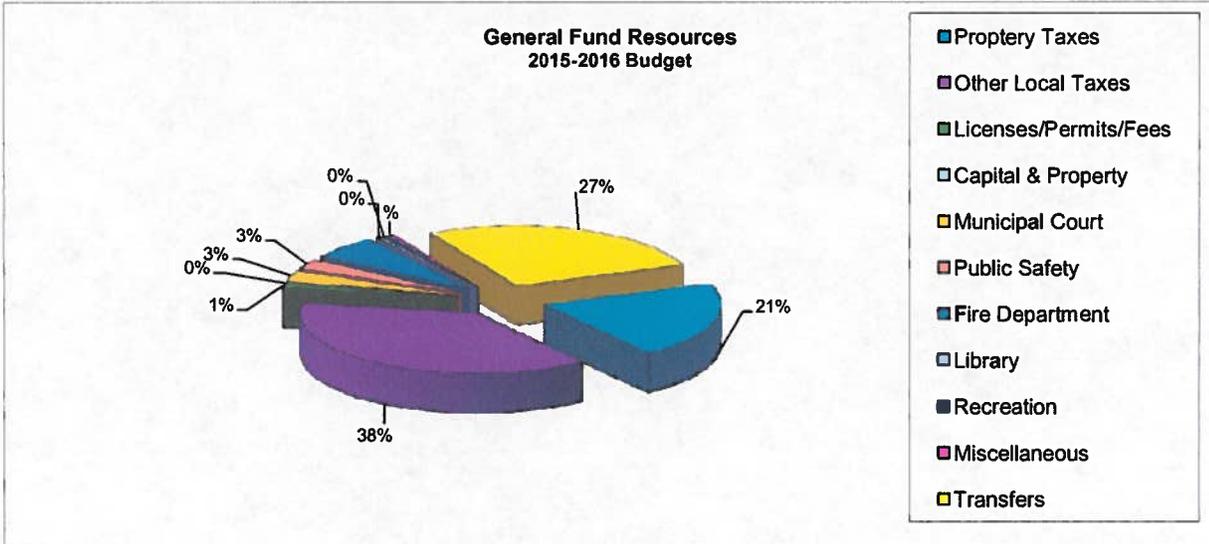
Classification	2013-2014 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
~REVENUE DETAIL (Continued)~					
<u>MISCELLANEOUS</u>					
10-4200 Grants	-	-	252,771	-	N/A
40-7200 Miscellaneous	1,062	-	100	-	N/A
50-7200 Miscellaneous	-	-	-	-	N/A
60-4200 Grants	66,216	-	83,784	-	N/A
60-6500 Sale of Materials	4,622	19,500	19,500	19,500	0.00%
Subtotal	71,900	19,500	356,155	19,500	0.00%
<u>TRANSFERS</u>					
05-3550 Utility Gross Receipts Fee	167,234	168,565	163,724	173,744	3.07%
20-7100 From Equipment Fund	28,000	28,000	28,000	28,000	0.00%
30-7100 From Fire Equip. Fund		111,157	111,157	250,000	124.91%
10-7110 Intergovernmental - CCIDC	-	6,000	4,000	2,000	-66.67%
60-7110 Intergovernmental - CCIDC	88,818	-	12,255	-	N/A
05-7110 Intergovernmental - CCIDC	30,000	30,000	30,000	30,000	0.00%
05-7170 From Water Department	124,644	132,290	127,726	135,955	2.77%
05-7171 From Sewer Department	81,785	83,690	85,026	86,755	3.66%
05-7172 From Garbage Department	81,785	83,690	85,026	86,755	3.66%
05-7173 From Gas Department	81,785	83,690	85,026	86,755	3.66%
05-7175 From Utility Department	-	-	-	-	N/A
Subtotal	684,052	727,082	731,939	879,963	
TOTAL REVENUES	\$ 2,671,374	\$ 2,749,144	\$ 3,143,524	\$ 3,199,098	16.37%

**CITY OF COLUMBUS, TEXAS
2015-2016 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 23.925-cents to the General Fund and 3.387-cents to the Debt Service Fund. This year's effective rate is 26.429-cents per \$100 valuation and the rollback rate is 28.300-cents per \$100 valuation.



**CITY OF COLUMBUS, TEXAS
2015-2016 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 \$0.00086 per \$100 valuation.

RIGHT OF WAY FEES

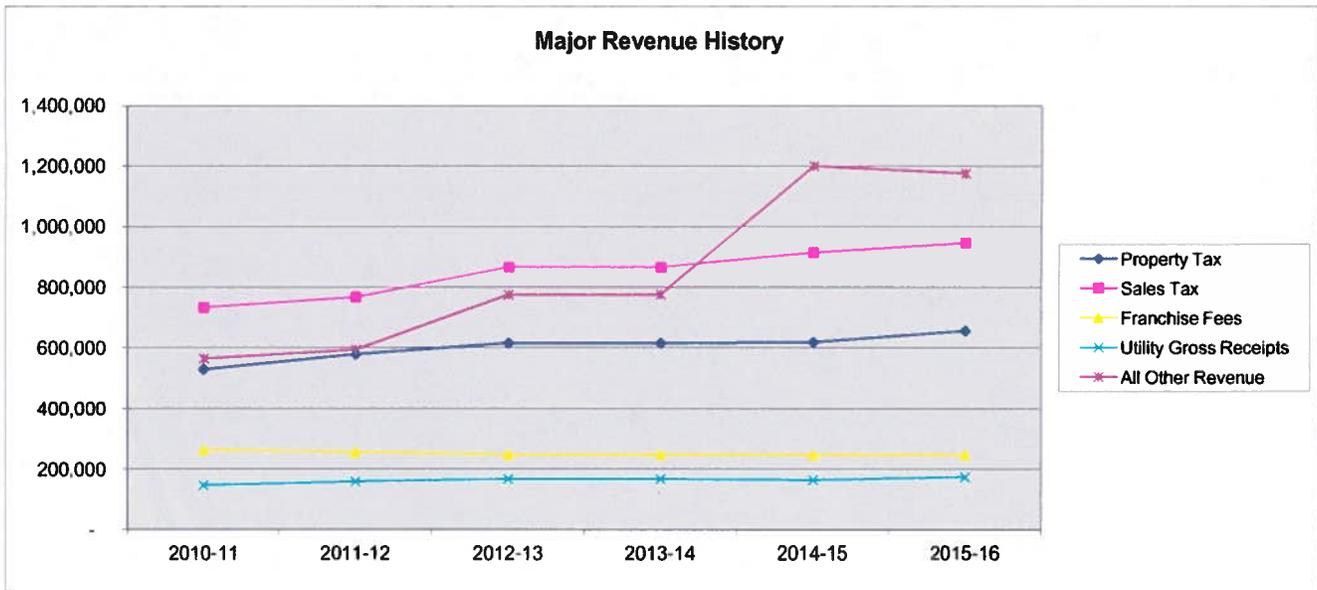
The City receives a use fee from utility providers operating within the City's rights-of-way. Right of way fees are regulated by state and federal law therefore the City has no means of increasing right of way fee revenues.

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 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Estimated 2014-15	Budgeted 2015-16
Property Tax	528,317	578,624	616,035	616,035	618,500	656,650
Sales Tax	732,969	767,295	865,689	865,689	913,000	945,000
Franchise Fees	261,982	255,088	247,048	247,048	247,000	247,000
Utility Gross Receipts	145,653	158,634	167,234	167,234	163,724	173,744
All Other Revenue	564,451	593,397	775,368	775,368	1,201,300	1,176,704
TOTAL	2,233,372	2,353,038	2,671,374	2,671,374	3,143,524	3,199,098

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

GENERAL FUND EXPENDITURE SUMMARY

Classification	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-2016 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 1,696,079	\$ 1,776,031	\$ 1,685,369	\$ 1,800,106	1.36%
Maintenance & Supplies	345,450	435,475	426,656	433,965	-0.35%
Services	366,510	373,061	615,994	383,343	2.76%
Transfers	22,650	22,650	22,650	22,650	0.00%
Subtotal	<u>2,430,689</u>	<u>2,607,217</u>	<u>2,750,669</u>	<u>2,640,064</u>	1.26%
Capital Outlay	<u>206,742</u>	<u>217,339</u>	<u>298,083</u>	<u>695,075</u>	219.81%
Total Expenditures	<u><u>2,637,431</u></u>	<u><u>2,824,556</u></u>	<u><u>3,048,752</u></u>	<u><u>3,335,139</u></u>	18.08%

~AUTHORIZED POSITIONS~

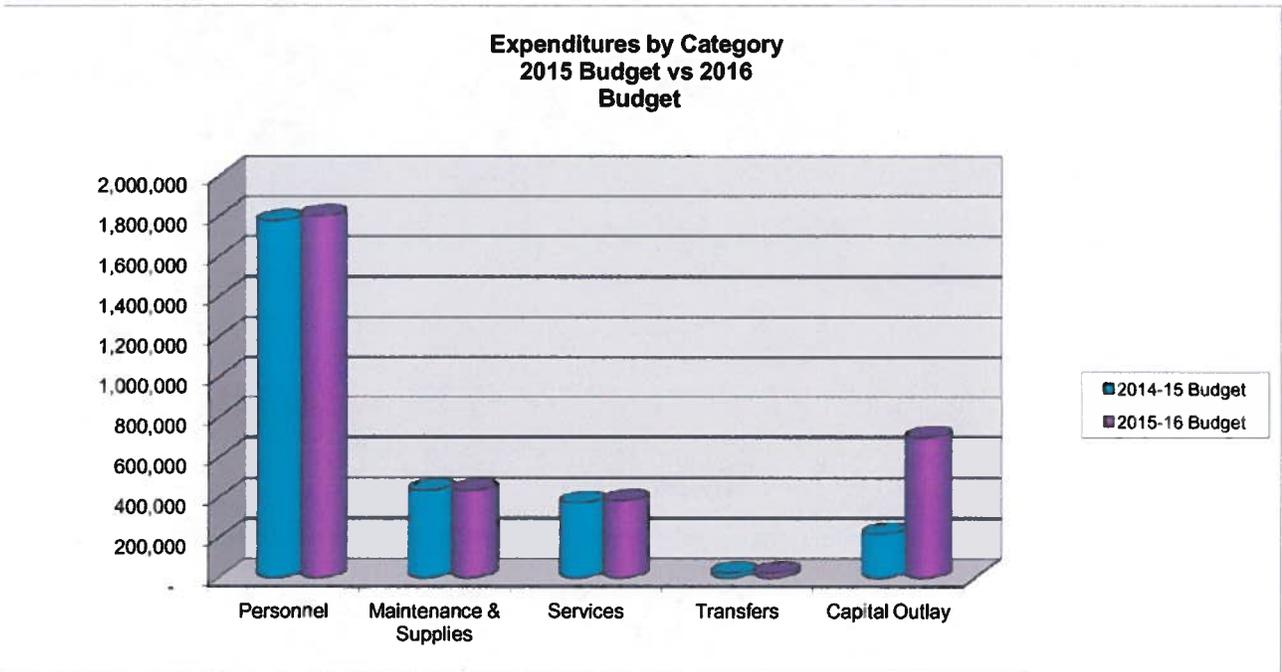
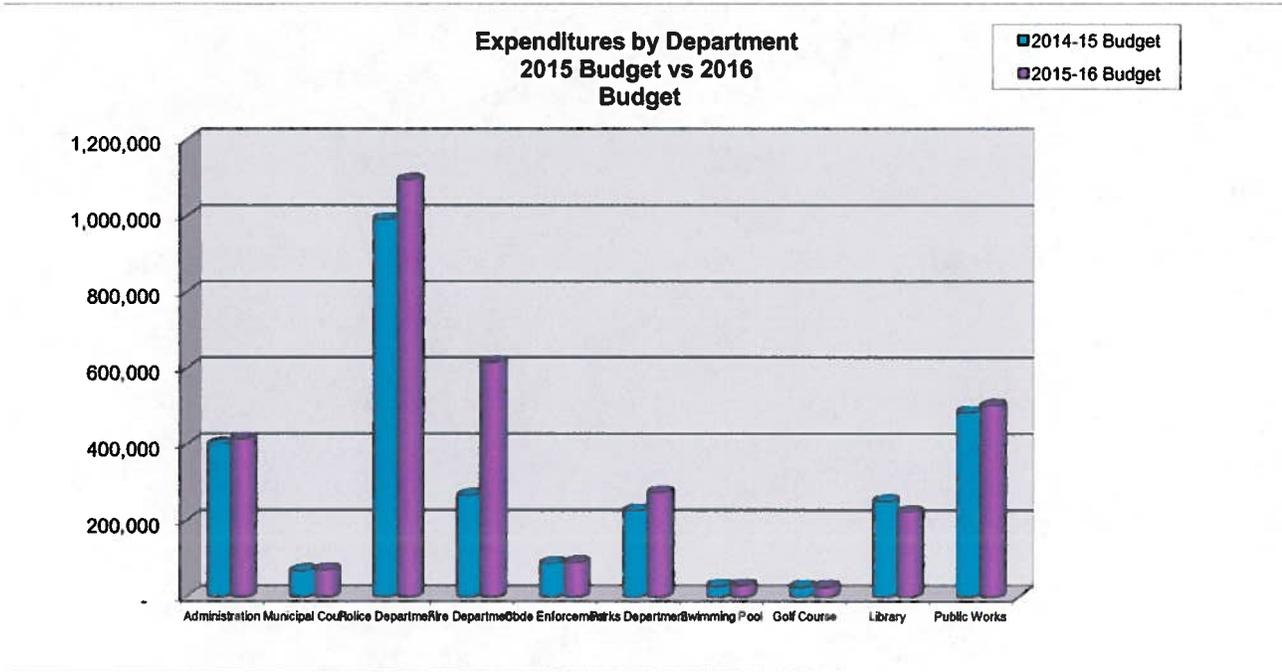
Administration	3.00	3.00	3.00	3.00	0.00%
Municipal Court	1.50	1.50	1.50	1.50	0.00%
Police Department	12.00	12.00	12.00	12.00	0.00%
Code Enforcement	1.00	1.00	1.00	1.00	0.00%
Parks Department	3.35	3.35	3.35	3.45	2.99%
Swimming Pool	0.90	0.90	0.90	0.90	0.00%
Golf Course	-	-	-	-	N/A
Library	3.50	3.50	3.50	3.50	0.00%
Public Works	3.85	3.85	3.85	3.95	2.60%
Total Personnel	<u>29.10</u>	<u>29.10</u>	<u>29.10</u>	<u>29.30</u>	0.69%

~DEPARTMENT SUMMARY~

Administration	\$ 394,177	\$ 399,764	\$ 656,361	\$ 414,438	3.67%
Municipal Court	66,198	68,008	68,594	70,702	3.96%
Police Department	906,502	991,799	1,000,097	1,095,874	10.49%
Fire Department	136,125	265,733	261,805	615,333	131.56%
Code Enforcement	72,783	87,532	75,523	89,448	2.19%
Parks Department	210,326	225,617	194,623	272,512	20.79%
Swimming Pool	30,972	27,329	25,880	28,956	5.95%
Golf Course	19,789	25,120	21,144	25,150	0.12%
Library	221,175	250,294	248,912	221,506	-11.50%
Public Works	579,384	483,360	495,813	501,219	3.69%
Total Expenditures	<u>\$ 2,637,431</u>	<u>\$ 2,824,556</u>	<u>\$ 3,048,752</u>	<u>\$ 3,335,139</u>	18.08%

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

GENERAL FUND EXPENDITURES SUMMARY



**CITY OF COLUMBUS, TEXAS
2015-2016 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
2015-2016 BUDGET EXPENDITURES**

Fund:
General

Department:
Administration

Account:
01-10

Classification	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-2016 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 271,263	\$ 280,544	\$ 283,382	\$ 289,243	3.10%
Maintenance & Supplies	17,853	19,080	22,881	19,500	2.20%
Services	105,061	100,140	350,098	105,695	5.55%
Subtotal	<u>394,177</u>	<u>399,764</u>	<u>656,361</u>	<u>414,438</u>	3.67%
Capital Outlay	-	-	-	-	
Total Expenditures	<u>\$ 394,177</u>	<u>\$ 399,764</u>	<u>\$ 656,361</u>	<u>\$ 414,438</u>	3.67%

~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~

Personnel					
8102 Wages	\$ 201,887	\$ 208,198	\$ 212,141	\$ 216,104	
8107 Longevity	900	925	925	470	
8106 Council Attendance	7,200	8,500	7,800	8,500	
8120 Social Security	15,903	16,648	16,055	17,218	
8130 TMRS Retirement	29,039	28,972	29,215	29,075	
8140 Health & Life Insurance	15,811	16,701	16,600	17,254	
8150 Workers' Compensation	523	600	646	623	
Subtotal	<u>271,263</u>	<u>280,544</u>	<u>283,382</u>	<u>289,243</u>	3.10%

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET EXPENDITURES**

Fund: General	Department: Administration	Account: 01-10				
Classification	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-2016 Budget	Var %	
~EXPENDITURE DETAIL (Continued)~						
Maintenance & Supplies						
8210 General Supplies	986	1,200	1,300	1,200		
8245 Office Supplies	3,997	5,000	5,000	5,000		
8246 Postage	150	200	200	200		
8260 Building Maintenance	2,727	2,000	6,000	2,000		
8263 Office Equipment Maint	-	300	-	300		
8264 Software Maintenance	8,438	8,780	8,781	9,200		
8267 Equipment Maintenance	1,555	1,600	1,600	1,600		
Subtotal	17,853	19,080	22,881	19,500	2.20%	
Services						
8317 Appraisal District Fee	18,737	19,000	20,832	21,475		
8321 Dues & Subscriptions	3,433	3,200	3,200	3,200		
8325 Election Expense	1,088	2,100	1,140	2,100		
8326 Electricity	8,963	11,000	9,000	11,000		
8332 Liability Insurance	2,788	2,500	2,700	2,500		
8335 Building Insurance	1,234	1,000	1,200	1,000		
8350 Training	2,332	2,500	2,500	2,500		
8355 Outside Services	4,064	4,000	8,000	4,000		
8360 Janitorial Service	8,640	1,500	1,000	4,000		
8362 Printing & Advertising	1,243	1,500	1,500	1,500		
8363 Professional Services	29,535	29,000	28,500	29,000		
8367 Legal Fees	6,968	11,000	7,000	11,000		
8370 Rent/Lease	5,469	5,500	5,500	5,500		
8380 Telephone	4,017	3,500	3,950	4,000		
8390 Miscellaneous	1,826	1,600	2,500	1,600		
8392 Economic Dev	4,646	1,240	251,476	1,320		
8394 Public Relations	79	-	100	-		
Subtotal	105,061	100,140	350,098	105,695	5.55%	
Capital Outlay						
8420 Improvements	-	-	-	-		
8460 Office Equipment	-	-	-	-		
Subtotal	-	-	-	-	N/A	
Total Expenditures	\$ 394,177	\$ 399,764	\$ 656,361	\$ 414,438	3.67%	

**CITY OF COLUMBUS, TEXAS
2015-2016 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
2015-2016 BUDGET EXPENDITURES**

Fund:
General

Department:
Municipal Court

Account:
01-11

Classification	2013-2014 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 51,451	\$ 53,288	\$ 53,609	\$ 54,812	2.86%
Maintenance & Supplies	3,791	4,070	4,850	5,240	28.75%
Services	10,956	10,650	10,135	10,650	0.00%
Subtotal	<u>66,198</u>	<u>68,008</u>	<u>68,594</u>	<u>70,702</u>	3.96%
Capital Outlay	-	-	-	-	
Total Expenditures	<u>\$ 66,198</u>	<u>\$ 68,008</u>	<u>\$ 68,594</u>	<u>\$ 70,702</u>	3.96%

~AUTHORIZED POSITIONS~

Position Title					
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~

Personnel					
8102 Wages	\$ 34,977	\$ 36,175	\$ 36,500	\$ 37,248	
8107 Longevity	838	928	928	1,018	
8120 Social Security	2,724	2,838	2,850	2,927	
8130 TMRS Retirement	5,119	5,139	5,125	5,136	
8140 Health & Life Insurance	7,716	8,119	8,110	8,386	
8150 Workers' Compensation	77	89	96	96	
Subtotal	<u>51,451</u>	<u>53,288</u>	<u>53,609</u>	<u>54,812</u>	2.86%

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET EXPENDITURES**

Fund:
General

Department:
Municipal Court

Account:
01-11

Classification	2013-2014 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	433	400	100	400	
8245 Office Supplies	1,692	2,000	3,000	3,000	
8264 Software Maintenance	1,666	1,670	1,750	1,840	
8267 Equipment Maintenance	-	-	-	-	
Subtotal	<u>3,791</u>	<u>4,070</u>	<u>4,850</u>	<u>5,240</u>	28.75%
Services					
8332 Liability Insurance	403	400	375	400	
8338 Municipal Court Jury Fees	912	600	500	600	
8350 Training	838	600	600	600	
8363 Professional Services	642	400	560	400	
8364 Warrant Collect Service	-	50	-	50	
8367 Legal Fees	7,529	8,000	7,500	8,000	
8380 Telephone	495	500	500	500	
8390 Miscellaneous	137	100	100	100	
Subtotal	<u>10,956</u>	<u>10,650</u>	<u>10,135</u>	<u>10,650</u>	0.00%
Capital Outlay					
8420 Improvements	-	-	-	-	
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Total Expenditures	<u><u>\$ 66,198</u></u>	<u><u>\$ 68,008</u></u>	<u><u>\$ 68,594</u></u>	<u><u>\$ 70,702</u></u>	3.96%

**CITY OF COLUMBUS, TEXAS
2015-2016 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
2015-2016 BUDGET EXPENDITURES**

Fund:
General

Department:
Police

Account:
01-20

Classification	2013-2014 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 722,726	\$ 762,539	\$ 765,265	\$ 784,011	2.82%
Maintenance & Supplies	92,078	87,300	86,950	97,300	11.45%
Services	46,980	43,783	50,282	43,088	-1.59%
Transfers	5,000	5,000	5,000	5,000	0.00%
Subtotal	<u>866,784</u>	<u>898,622</u>	<u>907,497</u>	<u>929,399</u>	3.42%
Capital Outlay	<u>39,719</u>	<u>93,177</u>	<u>92,600</u>	<u>166,475</u>	
Total Expenditures	<u>\$ 906,502</u>	<u>\$ 991,799</u>	<u>\$ 1,000,097</u>	<u>\$ 1,095,874</u>	10.49%

~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	3.00	3.00	3.00	3.00	
Police Corporal	-	-	-	-	
Patrol Officer	6.00	6.00	6.00	6.00	
Administrative Assistant	1.00	1.00	1.00	1.00	
Total Personnel	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 520,837	\$ 542,580	\$ 554,500	\$ 559,856	
8103 Wages, Overtime	2,919	10,000	2,000	10,000	
8107 Longevity	2,415	2,510	2,515	2,420	
8108 Certification Pay	8,825	8,800	8,750	8,800	
8120 Social Security	40,141	43,138	42,500	44,452	
8130 TMRS Retirement	76,367	78,090	77,500	78,007	
8140 Health & Life Insurance	61,184	65,815	65,000	67,979	
8150 Workers' Compensation	10,036	11,606	12,500	12,495	
Subtotal	<u>722,726</u>	<u>762,539</u>	<u>765,265</u>	<u>784,011</u>	2.82%

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET EXPENDITURES**

Fund:
General

Department:
Police

Account:
01-20

Classification	2013-2014 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	22,676	27,000	30,250	27,000	
8240 Gas & Oil	37,598	32,000	30,000	32,000	
8245 Office Supplies	2,904	3,800	3,000	13,800	
8264 Software Maint	7,246	7,000	7,500	7,000	
8266 Vehicle Maintenance	17,505	8,000	8,000	8,000	
8267 Equipment Maint	316	3,500	1,500	3,500	
8285 Wearing Apparel	3,833	6,000	6,700	6,000	
Subtotal	92,078	87,300	86,950	97,300	11.45%
Services					
8312 Maint Shop Labor	14,772	15,233	15,082	15,838	
8321 Dues & Subscriptions	359	500	500	500	
8332 Liability Insurance	5,032	5,000	4,750	5,000	
8333 Vehicle Insurance	2,227	2,250	2,350	2,250	
8350 Training	2,665	1,500	2,800	1,500	
8351 LEOSE Expenses	1,885	1,000	1,000	1,000	
8355 Outside Services	10,927	7,000	15,000	7,000	
8362 Printing & Advertising	403	500	400	500	
8363 Professional Services	1,019	750	700	750	
8370 Rent/Lease	2,425	2,500	2,400	2,500	
8371 Arrestee Medical Treat	-	250	-	250	
8380 Telephone	5,230	6,800	5,200	5,500	
8390 Miscellaneous	37	500	100	500	
Subtotal	46,980	43,783	50,282	43,088	-1.59%
Capital Outlay					
8420 Improvements	-	-	-	-	
8465 Software	-	54,177	54,200	-	
8480 Vehicles	39,719	39,000	38,400	85,200	
8490 Equipment	-	-	-	81,275	
Subtotal	39,719	93,177	92,600	166,475	78.67%
Transfers					
8610 Transfer to Equipment Fund	5,000	5,000	5,000	5,000	
Subtotal	5,000	5,000	5,000	5,000	
Total Expenditures	\$ 906,502	\$ 991,799	\$ 1,000,097	\$ 1,095,874	10.49%

**CITY OF COLUMBUS, TEXAS
2015-2016 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
2015-2016 BUDGET EXPENDITURES**

Fund:
General

Department:
Fire

Account:
01-30

Classification	2013-2014 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 44,809	\$ 50,600	\$ 44,650	\$ 51,200	1.19%
Maintenance & Supplies	49,885	60,900	63,650	54,100	-11.17%
Services	28,780	30,426	29,698	40,783	34.04%
Transfers	12,650	12,650	12,650	12,650	0.00%
Subtotal	<u>136,125</u>	<u>154,576</u>	<u>150,648</u>	<u>158,733</u>	2.69%
Capital Outlay	-	111,157	111,157	456,600	
Total Expenditures	<u>\$ 136,125</u>	<u>\$ 265,733</u>	<u>\$ 261,805</u>	<u>\$ 615,333</u>	131.56%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Personnel					
8131 Retired Fireman Ben	\$ 42,859	\$ 48,600	\$ 42,700	\$ 49,200	
8160 Disability Insurance	1,950	2,000	1,950	2,000	
Subtotal	<u>44,809</u>	<u>50,600</u>	<u>44,650</u>	<u>51,200</u>	1.19%
Maintenance & Supplies					
8210 General Supplies	4,926	7,000	5,000	7,000	
8227 Fire/Rescue	1,000	3,000	7,500	3,000	
8240 Gas & Oil	3,488	3,800	3,500	3,800	
8245 Office Supplies	316	100	150	100	
8260 Building Maintenance	2,210	17,000	21,000	5,000	
8266 Vehicle Maintenance	15,474	8,000	11,000	13,200	
8267 Equipment Maintenance	5,503	6,000	5,500	6,000	
8285 Wear Apparel	16,968	16,000	10,000	16,000	
Subtotal	<u>49,885</u>	<u>60,900</u>	<u>63,650</u>	<u>54,100</u>	-11.17%

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET EXPENDITURES**

Fund:
General

Department:
Fire

Account:
01-30

Classification	2013-2014 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Services					
8312 Maint Shop Labor	1,407	1,451	1,436	1,508	
8321 Dues & Subscriptions	1,625	1,800	1,800	1,800	
8326 Electricity	6,116	6,000	6,500	6,000	
8328 Firemen Attend Bonus	3,965	4,500	3,800	4,500	
8332 Liability Insurance	503	500	467	500	
8333 Vehicle Insurance	5,445	5,500	5,690	5,800	
8335 Building Insurance	401	400	480	400	
8350 Training	4,877	6,000	4,900	6,000	
8360 Janitorial Service	1,225	1,225	1,225	1,225	
8363 Professional Services	-	-	-	10,000	
8380 Telephone	3,194	3,000	3,200	3,000	
8390 Miscellaneous	23	50	200	50	
Subtotal	28,780	30,426	29,698	40,783	34.04%
Capital Outlay					
8490 Equipment	-	111,157	111,157	6,600	
8480 Vehicles	-	-	-	450,000	
Subtotal	-	111,157	111,157	456,600	310.77%
Transfers					
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%
Total Expenditures	\$ 136,125	\$ 265,733	\$ 261,805	\$ 615,333	131.56%

**CITY OF COLUMBUS, TEXAS
2015-2016 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
2015-2016 BUDGET EXPENDITURES**

Fund:
General

Department:
Code Enforcement

Account:
01-40

Classification	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 62,439	\$ 63,802	\$ 64,220	\$ 65,409	2.52%
Maintenance & Supplies	6,215	7,525	6,300	7,725	2.66%
Services	3,630	15,705	4,503	15,814	0.70%
Transfers	500	500	500	500	0.00%
Subtotal	<u>72,783</u>	<u>87,532</u>	<u>75,523</u>	<u>89,448</u>	2.19%
Total Expenditures	<u>\$ 72,783</u>	<u>\$ 87,532</u>	<u>\$ 75,523</u>	<u>\$ 89,448</u>	2.19%

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 46,269	\$ 47,218	\$ 47,800	\$ 48,632	
8103 Wages, Overtime	33	200	50	200	
8107 Longevity	155	215	215	275	
8120 Social Security	3,660	3,644	3,700	3,757	
8130 TMRS Retirement	6,880	6,774	6,700	6,592	
8140 Health & Life Insurance	5,216	5,491	5,475	5,672	
8150 Workers' Compensation	226	260	280	281	
Subtotal	<u>62,439</u>	<u>63,802</u>	<u>64,220</u>	<u>65,409</u>	2.52%

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET EXPENDITURES**

Fund:	Department:	Account:			
General	Code Enforcement	01-40			
Classification	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 Gen Supplies	-	500	500	500	
8216 Fire Prevention	295	500	500	500	
8226 Dog Pound Supplies	503	1,500	1,000	1,500	
8240 Gas, Oil, Lubricants	2,354	2,900	2,400	2,900	
8245 Office Supplies	796	100	100	100	
8264 Software Maintenance	1,559	1,400	1,500	1,600	
8266 Vehicle Maintenance	614	250	200	250	
8285 Wearing Apparel	93	375	100	375	
Subtotal	<u>6,215</u>	<u>7,525</u>	<u>6,300</u>	<u>7,725</u>	2.66%
Services					
8312 Maint Shop Labor	703	725	718	754	
8321 Dues & Subscriptions	317	500	350	500	
8332 Liability Insurance	60	60	56	60	
8333 Vehicle Insurance	148	150	155	200	
8335 Building Insurance	25	20	24	50	
8350 Training	(26)	1,000	400	1,000	
8363 Professional Services	1,545	1,600	600	1,600	
8366 Demolition Services	130	10,000	100	10,000	
8367 Legal Fees	151	800	1,500	800	
8380 Telephone	576	600	500	600	
8388 Mowing Services	-	250	100	250	
Subtotal	<u>3,630</u>	<u>15,705</u>	<u>4,503</u>	<u>15,814</u>	
Transfers					
8610 Transfer to Equipment Fund	500	500	500	500	
Subtotal	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>	0.00%
Total Expenditures	<u><u>\$ 72,783</u></u>	<u><u>\$ 87,532</u></u>	<u><u>\$ 75,523</u></u>	<u><u>\$ 89,448</u></u>	

**CITY OF COLUMBUS, TEXAS
2015-2016 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
2015-2016 BUDGET EXPENDITURES**

Fund:
General

Department:
Parks

Account:
01-50

<u>Classification</u>	<u>2013-14 Actual</u>	<u>2014-15 Budget</u>	<u>2014-15 Estimate</u>	<u>2015-16 Budget</u>	<u>Var %</u>
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 162,577	\$ 176,216	\$ 146,256	\$ 177,804	0.90%
Maintenance & Supplies	9,413	13,800	10,600	23,800	72.46%
Services	36,336	33,601	35,767	35,908	6.87%
Transfers	2,000	2,000	2,000	2,000	0.00%
Subtotal	<u>210,326</u>	<u>225,617</u>	<u>194,623</u>	<u>239,512</u>	6.16%
Capital Outlay	-	-	-	33,000	
Total Expenditures	<u>\$ 210,326</u>	<u>\$ 225,617</u>	<u>\$ 194,623</u>	<u>\$ 272,512</u>	20.79%

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
Superintendent	0.45	0.45	0.45	0.45	
Laborer	2.90	2.90	2.90	3.00	
Total Personnel	<u>3.35</u>	<u>3.35</u>	<u>3.35</u>	<u>3.45</u>	2.99%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 112,698	\$ 121,100	\$ 100,750	\$ 122,807	
8103 Wages, Overtime	2,059	4,000	4,750	4,000	
8107 Longevity	2,416	2,530	1,330	1,515	
8120 Social Security	8,708	9,764	7,775	9,817	
8130 TMRS Retirement	16,852	17,672	14,850	17,226	
8140 Health & Life Insurance	17,357	18,270	13,700	19,414	
8150 Workers' Compensation	2,489	2,880	3,101	3,025	
Subtotal	<u>162,577</u>	<u>176,216</u>	<u>146,256</u>	<u>177,804</u>	0.90%

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET EXPENDITURES**

Fund:
General

Department:
Parks

Account:
01-50

Classification	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	2,681	1,500	1,500	1,500	
8240 Gas & Oil	2,810	3,500	1,500	3,500	
8245 Office Supplies	-	-	-	-	
8250 Chemical Supplies	208	500	300	500	
8260 Building Maintenance	130	2,000	3,900	12,000	
8266 Vehicle Maintenance	513	500	500	500	
8267 Eq Maintenance	1,893	2,500	1,500	2,500	
8268 Other Maintenance	221	2,000	500	2,000	
8285 Wearing Apparel	957	1,300	900	1,300	
Subtotal	9,413	13,800	10,600	23,800	72.46%
Services					
8312 Maint Shop Labor	1,407	1,451	1,436	1,508	
8326 Electricity	32,344	30,000	32,000	32,000	
8332 Liability Insurance	1,006	1,000	950	1,000	
8335 Building Insurance	1,419	1,150	1,381	1,400	
8350 Training	125	-	-	-	
8390 Miscellaneous	35	-	-	-	
Subtotal	36,336	33,601	35,767	35,908	6.87%
Capital Outlay					
8420 Improvements	-	-	-	20,000	
8490 Equipment	-	-	-	13,000	
Subtotal	-	-	-	33,000	N/A
Transfers					
8610 Transfer to Equipment Fund	2,000	2,000	2,000	2,000	
Subtotal	2,000	2,000	2,000	2,000	0.00%
Total Expenditures	\$ 210,326	\$ 225,617	\$ 194,623	\$ 272,512	20.79%

**CITY OF COLUMBUS, TEXAS
2015-2016 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
2015-2016 BUDGET EXPENDITURES**

Fund:
General

Department:
Swimming Pool

Account:
01-51

Classification	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 17,350	\$ 18,679	\$ 15,013	\$ 18,696	0.09%
Maintenance & Supplies	5,787	5,900	7,100	6,600	11.86%
Services	2,492	2,750	3,767	3,660	33.09%
Subtotal	<u>25,628</u>	<u>27,329</u>	<u>25,880</u>	<u>28,956</u>	5.95%
Capital Outlay	5,344	-	-	-	
Total Expenditures	<u>\$ 30,972</u>	<u>\$ 27,329</u>	<u>\$ 25,880</u>	<u>\$ 28,956</u>	5.95%

~AUTHORIZED POSITIONS~

Position Title					
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~

Personnel					
8102 Wages	\$ 15,788	\$ 16,995	\$ 13,500	\$ 16,995	
8120 Social Security	1,208	1,300	1,100	1,300	
8150 Workers' Compensation	354	384	413	401	
Subtotal	<u>17,350</u>	<u>18,679</u>	<u>15,013</u>	<u>18,696</u>	0.09%
Maintenance & Supplies					
8210 General Supplies	945	1,500	1,200	1,000	
8250 Chemical Supplies	3,147	3,200	3,200	3,200	
8260 Building Maintenance	94	200	500	200	
8267 Equipment Maintenance	271	500	1,700	1,700	
8268 Other Maintenance	1,331	500	500	500	
Subtotal	<u>5,787</u>	<u>5,900</u>	<u>7,100</u>	<u>6,600</u>	11.86%

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET EXPENDITURES**

Fund:
General

Department:
Swimming Pool

Account:
01-51

Classification	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Services					
8326 Electricity	1,734	2,000	2,900	2,900	
8332 Liability Insurance	201	200	187	200	
8335 Building Insurance	62	50	60	60	
8380 Telephone	495	500	500	500	
8390 Miscellaneous	-	-	120	-	
Subtotal	2,492	2,750	3,767	3,660	33.09%
Capital Outlay					
8490 Equipment	5,344	-	-	-	
Subtotal	5,344	-	-	-	N/A
Total Expenditures	\$ 30,972	\$ 27,329	\$ 25,880	\$ 28,956	

**CITY OF COLUMBUS, TEXAS
2015-2016 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
2015-2016 BUDGET EXPENDITURES**

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

Classification	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ -	\$ -	\$ -	\$ -	N/A
Maintenance & Supplies	3,795	7,000	4,000	7,000	N/A
Services	\$ 15,995	\$ 18,120	\$ 17,144	\$ 18,150	0.17%
Subtotal	19,789	25,120	21,144	25,150	0.12%
Total Expenditures	\$ 19,789	\$ 25,120	\$ 21,144	\$ 25,150	0.12%

~AUTHORIZED POSITIONS~

No Authorized Positions	-	-	-	-	
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~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ -	\$ -	\$ -	\$ -	
8107 Longevity	-	-	-	-	
8120 Social Security	-	-	-	-	
8130 TMRS Retirement	-	-	-	-	
8140 Health & Life Insurance	-	-	-	-	
8150 Workers' Compensation	-	-	-	-	
Subtotal	-	-	-	-	N/A
Maintenance & Supplies					
8240 Gas & Oil	3,795	7,000	4,000	7,000	
Subtotal	3,795	7,000	4,000	7,000	
Services					
8268 Maintenance - Other	-	-	-	-	
8335 Building Insurance	117	120	144	150	
8355 Outside Services	-	-	-	-	
8385 Utilities	15,877	18,000	17,000	18,000	
Subtotal	15,995	18,120	17,144	18,150	0.17%
Total Expenditures	\$ 19,789	\$ 25,120	\$ 21,144	\$ 25,150	0.12%

**CITY OF COLUMBUS, TEXAS
2015-2016 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
2015-2016 BUDGET EXPENDITURES**

Fund:
General

Department:
Library

Account:
01-53

Classification	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 145,527	\$ 148,768	\$ 148,759	\$ 159,631	7.30%
Maintenance & Supplies	48,777	54,850	53,300	37,650	-31.36%
Services	26,871	33,671	34,148	24,225	-28.05%
Subtotal	<u>221,175</u>	<u>237,289</u>	<u>236,207</u>	<u>221,506</u>	-6.65%
Capital Outlay	-	13,005	12,705	-	
Total Expenditures	<u>\$ 221,175</u>	<u>\$ 250,294</u>	<u>\$ 248,912</u>	<u>\$ 221,506</u>	-11.50%

~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	0.50	0.50	0.50	0.50	
Total Personnel	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 105,993	\$ 108,329	\$ 108,300	\$ 117,769	
8107 Longevity	1,410	1,310	1,310	1,430	
8120 Social Security	8,166	8,387	8,400	9,119	
8130 TMRS Retirement	14,186	14,148	14,150	14,134	
8140 Health & Life Insurance	15,526	16,335	16,320	16,872	
8150 Workers' Compensation	245	259	279	307	
Subtotal	<u>145,527</u>	<u>148,768</u>	<u>148,759</u>	<u>159,631</u>	7.30%

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET EXPENDITURES**

Fund:
General

Department:
Library

Account:
01-53

Classification	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	12,332	20,300	21,700	4,500	
8211 Archive Supplies	437	500	200	250	
8212 Books	16,822	15,000	15,000	15,000	
8214 Audio Visual	3,376	3,200	3,200	3,200	
8215 Book Preparation Supplies	1,485	1,800	1,400	1,200	
8218 Promotional Supplies	1,357	2,000	1,800	2,000	
8220 Janitorial Supplies	552	600	700	2,000	
8245 Office Supplies	2,127	3,000	3,000	3,000	
8246 Postage	511	450	500	500	
8260 Building Maintenance	7,774	5,000	4,000	3,500	
8264 Software Maintenance	2,003	1,800	1,800	2,500	
8268 Other Maintenance	-	1,200	-	-	
Subtotal	48,777	54,850	53,300	37,650	-31.36%
Services					
8321 Dues & Subscriptions	1,790	4,371	4,371	4,700	
8326 Electricity	10,235	11,500	11,500	11,500	
8332 Liability Insurance	126	125	117	125	
8335 Building Insurance	678	675	810	850	
8350 Training	1,224	1,000	1,000	1,000	
8355 Outside Services	4,310	6,550	6,900	5,000	
8360 Janitorial Service	7,114	8,400	8,400	-	
8380 Telephone	1,394	1,000	1,000	1,000	
8390 Miscellaneous	-	50	50	50	
Subtotal	26,871	33,671	34,148	24,225	
Capital Outlay					
8420 Improvements	-	-	-	-	
8490 Equipment	-	13,005	12,705	-	
Subtotal	-	13,005	12,705	-	-100.00%
Total Expenditures	\$ 221,175	\$ 250,294	\$ 248,912	\$ 221,506	-11.50%

**CITY OF COLUMBUS, TEXAS
2015-2016 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
2015-2016 BUDGET EXPENDITURES**

Fund: General **Department:** Public Works **Account:** 01-60

Classification	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 217,938	\$ 221,595	\$ 164,215	\$ 199,301	-10.06%
Maintenance & Supplies	107,858	175,050	167,025	175,050	0.00%
Services	89,409	84,215	80,452	85,368	1.37%
Transfers	2,500	2,500	2,500	2,500	0.00%
Subtotal	<u>417,705</u>	<u>483,360</u>	<u>414,192</u>	<u>462,219</u>	-4.37%
Capital Outlay	161,679	-	81,621	39,000	
Total Expenditures	<u>\$ 579,384</u>	<u>\$ 483,360</u>	<u>\$ 495,813</u>	<u>\$ 501,219</u>	3.69%

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
Superintendent	0.45	0.45	0.45	0.45	
Crew Chief	1.90	1.90	1.90	1.00	
Laborer	1.50	1.50	1.50	2.50	
Total Personnel	<u>3.85</u>	<u>3.85</u>	<u>3.85</u>	<u>3.95</u>	2.60%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 148,272	\$ 152,283	\$ 113,000	\$ 136,368	
8103 Wages, Overtime	3,617	3,500	2,100	3,500	
8107 Longevity	4,340	1,875	1,620	1,765	
8120 Social Security	11,343	12,061	8,200	10,835	
8130 TMRS Retirement	22,656	21,834	15,800	19,013	
8140 Health & Life Insurance	18,274	21,042	13,800	19,460	
8150 Workers' Compensation	9,436	9,000	9,695	8,360	
Subtotal	<u>217,938</u>	<u>221,595</u>	<u>164,215</u>	<u>199,301</u>	-10.06%

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET EXPENDITURES**

Fund:
General

Department:
Public Works

Account:
01-60

Classification	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	19,428	22,000	18,000	22,000	
8230 Curb & Gutter Supplies	4,582	19,500	19,500	19,500	
8240 Gas & Oil	20,546	18,000	16,000	18,000	
8245 Office Supplies	-	50	25	50	
8250 Chemical Supplies	164	500	200	500	
8266 Vehicle Maintenance	3,438	4,000	4,000	4,000	
8267 Equipment Maintenance	3,066	5,000	4,000	5,000	
8269 Street Seal Coat	51,444	100,000	100,000	100,000	
8275 Signs	4,210	4,000	4,000	4,000	
8280 Small Tools	105	800	300	800	
8285 Wearing Apparel	874	1,200	1,000	1,200	
Subtotal	107,858	175,050	167,025	175,050	0.00%
Services					
8312 Maint Shop Labor	28,137	29,015	28,727	30,168	
8326 Electricity	43,173	46,000	44,000	46,000	
8332 Liability Insurance	1,510	1,500	1,450	1,500	
8333 Vehicle Insurance	2,128	2,150	2,225	2,150	
8335 Building Insurance	1,727	1,700	2,050	1,700	
8350 Training	186	100	100	100	
8355 Outside Services	103	1,500	1,000	1,500	
8362 Printing & Advertising	200	250	200	250	
8363 Professional Services	11,652	500	500	500	
8365 Engineering Fees	-	1,000	-	1,000	
8380 Telephone	595	500	200	500	
Subtotal	89,409	84,215	80,452	85,368	1.37%
Capital Outlay					
8420 Improvements	161,679	-	81,621	-	
8480 Vehicles	-	-	-	25,000	
8490 Equipment	-	-	-	14,000	
Subtotal	161,679	-	81,621	39,000	N/A
Transfers					
8610 Transfer to Equipment Fund	2,500	2,500	2,500	2,500	
Subtotal	2,500	2,500	2,500	2,500	0.00%
Total Expenditures	\$ 579,384	\$ 483,360	\$ 495,813	\$ 501,219	3.69%

SPECIAL REVENUE FUNDS

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.

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
2015-2016 BUDGET**

SPECIAL REVENUE FUNDS SUMMARY

	Equipment Replacement Fund	Fire Equipment Replacement Fund	Hotel Occupancy Tax Fund	Total	2013-2014 Budget*
<u>RESOURCES</u>					
Total beginning fund balance	\$ 35,413	\$ 223,781	\$ 678,101	\$ 937,295	\$ 841,562
<u>REVENUES</u>					
Total Revenues	20,400	33,450	278,000	331,850	333,890
TOTAL FUNDS AVAILABLE	55,813	257,231	956,101	1,269,145	1,175,452
<u>EXPENDITURES</u>					
Maintenance & Supplies	\$ -	\$ -	\$ 150	\$ 150	\$ -
Services	-	-	107,050	107,050	104,000
Transfers	28,000	250,000	-	278,000	139,157
Subtotal	28,000	250,000	107,200	385,200	238,157
Capital Outlay	-	-	700,000	700,000	-
TOTAL EXPENDITURES	28,000	250,000	807,200	1,085,200	238,157
<u>ENDING FUND BALANCE</u>					
Total ending fund balance	\$ 27,813	\$ 7,231	\$ 148,901	\$ 183,945	\$ 937,295

*This is the 2014-2015 Budget Estimate.

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

EQUIPMENT REPLACEMENT FUND SUMMARY

Classification	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Budget	Var %
Resources:					
Total Beginning Balance	\$ 50,382	\$ 43,107	\$ 42,973	\$ 35,413	-17.85%
Revenues & Transfers In	20,592	20,700	20,440	20,400	-1.45%
Total Funds Available	<u>70,973</u>	<u>63,807</u>	<u>63,413</u>	<u>55,813</u>	-12.53%
Uses/Deductions					
Expenditures & Transfers Out	28,000	28,000	28,000	28,000	0.00%
Ending Fund Balance					
Total Ending Fund Balance	42,973	35,807	35,413	27,813	-22.32%
Fund Total	<u>\$ 42,973</u>	<u>\$ 35,807</u>	<u>\$ 35,413</u>	<u>\$ 27,813</u>	
Net Revenue (Expenditures)	(7,408)	(7,300)	(7,560)	(7,600)	

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET
EQUIPMENT FUND REVENUES/EXPENDITURES**

Fund:
Equipment Replacement

Department:
N/A

Account:
11-05

Classification	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
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	592	700	440	400	-42.86%
Total Revenues	<u>\$ 20,592</u>	<u>\$ 20,700</u>	<u>\$ 20,440</u>	<u>\$ 20,400</u>	-1.45%
Expenditures					
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~

Transfers					
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
2015-2016 BUDGET**

FIRE EQUIPMENT FUND SUMMARY

Classification	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Budget	Var %
Resources:					
Total Beginning Balance	\$ 267,876	\$ 301,326	\$ 301,488	\$ 223,781	-25.73%
Revenues & Transfers In	33,612	33,450	33,450	33,450	0.00%
Total Funds Available	<u>301,488</u>	<u>334,776</u>	<u>334,938</u>	<u>257,231</u>	-23.16%
Uses/Deductions					
Expenditures & Transfers Out	-	111,157	111,157	250,000	N/A
Ending Fund Balance					
Total Ending Fund Balance	301,488	223,619	223,781	7,231	-96.77%
Fund Total	<u>\$ 301,488</u>	<u>\$ 223,619</u>	<u>\$ 223,781</u>	<u>\$ 7,231</u>	
Net Revenue (Expenditures)	33,612	(77,707)	(77,707)	(216,550)	

**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 %
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~FUNCTION AND CLASSIFICATION SUMMARY~

Revenues

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	4,462	4,300	4,300	4,300	0.00%
Total Revenues	\$ 33,612	\$ 33,450	\$ 33,450	\$ 33,450	0.00%

Expenditures

Total Expenditures	\$ -	\$ 111,157	\$ 111,157	\$ 250,000	N/A
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~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Transfers

8605 Transfer to General Fund	\$ -	\$ 111,157	\$ 111,157	\$ 250,000	
Subtotal	-	111,157	111,157	250,000	N/A
Total Expenditures	\$ -	\$ 111,157	\$ 111,157	\$ 250,000	N/A

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

HOTEL OCCUPANCY TAX FUND SUMMARY

Classification	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Budget	Var %
Resources:					
Total Beginning Balance	\$ 284,931	\$ 494,781	\$ 497,101	\$ 678,101	37.05%
Revenues & Transfers In	278,206	282,000	280,000	278,000	-1.42%
Total Funds Available	<u>563,136</u>	<u>776,781</u>	<u>777,101</u>	<u>956,101</u>	23.09%
Uses/Deductions					
Expenditures & Transfers Out	66,035	606,300	99,000	807,200	33.14%
Ending Fund Balance					
Total Ending Fund Balance	497,101	170,481	678,101	148,901	-12.66%
Fund Total	<u>\$ 497,101</u>	<u>\$ 170,481</u>	<u>\$ 678,101</u>	<u>\$ 148,901</u>	
Net Revenue (Expenditures)	212,171	(324,300)	181,000	(529,200)	

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

Fund:
Hotel Occupancy Tax

Department:
N/A

Account:
05-12

Classification	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
				\$ (5,000)	
Revenues					
3600 Hotel Occupancy Tax	\$ 274,796	\$ 280,000	\$ 275,000	\$ 275,000	-1.79%
7200 Miscellaneous	-	-	-	-	N/A
5100 Interest	3,410	2,000	5,000	3,000	50.00%
Total Revenues	\$ 278,206	\$ 282,000	\$ 280,000	\$ 278,000	-1.42%
Expenditures					
Personnel	\$ -	\$ -	\$ (5,000)	\$ -	N/A
Maintenance & Supplies	-	150	-	150	0.00%
Services	57,225	106,150	104,000	107,050	0.85%
Subtotal	57,225	106,300	99,000	107,200	0.85%
Capital Outlay	8,810	500,000	-	700,000	40.00%
Total Expenditures	\$ 66,035	\$ 606,300	\$ 99,000	\$ 807,200	33.14%

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
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
2015-2016 BUDGET
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

Fund:
Hotel Occupancy Tax

Department:
N/A

Account:
05-12

Classification	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8245 Office Supplies	-	150	-	150	
8268 Maintenance	-	-	-	-	
Subtotal	-	150	-	150	0.00%
Services					
8362 Printing & Advertising	-	50	-	50	
8367 Legal Fees	-	500	100	500	
8380 Telephone	495	600	500	500	
8363 Professional Services	-	20,000	300	1,000	
8391 Grants	56,730	85,000	103,100	105,000	
Subtotal	57,225	106,150	104,000	107,050	0.85%
Capital Outlay					
8420 Improvements	8,810	500,000	-	700,000	
8430 Land	-	-	-	-	
Subtotal	8,810	500,000	-	700,000	40.00%
Total Expenditures	\$ 66,035	\$ 606,300	\$ 104,000	\$ 807,200	33.14%

DEBT SERVICE FUNDS

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.

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

DEBT SERVICE FUNDS SUMMARY

	Debt Service 2005/2013 Fund	Debt Service 2010 Fund	Total	2014-2015 Budget*
<u>RESOURCES</u>				
Total beginning fund balance	\$ 2	\$ 1,075	\$ 1,077	\$ 665
<u>REVENUES</u>				
Total Revenues	319,165	302,502	621,667	614,900
TOTAL FUNDS AVAILABLE	319,167	303,578	622,745	615,565
<u>EXPENDITURES</u>				
Debt Service	\$ 319,125	\$ 301,763	\$ 620,888	\$ 614,488
Transfers	-	-	-	-
Subtotal	319,125	301,763	620,888	614,488
TOTAL EXPENDITURES	319,125	301,763	620,888	614,488
<u>ENDING FUND BALANCE</u>				
Total ending fund balance	\$ 42	\$ 1,815	\$ 1,857	\$ 1,077

*This is the 2014-2015 Budget Estimate.

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

DEBT SERVICE 2005 FUND SUMMARY

Classification	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Budget	Var %
Resources:					
Total Beginning Balance	\$ 93	\$ 133	\$ 7	\$ 2	-98.57%
Revenues & Transfers In	321,213	319,075	318,920	319,165	0.03%
Total Funds Available	<u>321,306</u>	<u>319,208</u>	<u>318,927</u>	<u>319,167</u>	-0.01%
Uses/Deductions					
Expenditures & Transfers Out	321,299	318,925	318,925	319,125	0.06%
Ending Fund Balance					
Total Ending Fund Balance	7	283	2	42	-85.19%
Fund Total	<u>\$ 7</u>	<u>\$ 283</u>	<u>\$ 2</u>	<u>\$ 42</u>	
Net Revenue (Expenditures)	(86)	150	(5)	40	

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET
DEBT SERVICE 2005 & 2013 REVENUES/EXPENDITURES**

Fund:
Debt Service 2013

Department:
N/A

Account:
02-05

Classification	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3150 Property Taxes	\$ -	\$ -	\$ -	\$ -	N/A
3200 Delinquent Taxes	251	100	70	30	-70.00%
3300 Penalty and Interest	168	50	50	10	-80.00%
7112 Bond Proceeds	-	-	-	-	N/A
7100 Transfer from Utility Fund	320,794	318,925	318,800	319,125	0.06%
Total Revenues	\$ 321,213	\$ 319,075	\$ 318,920	\$ 319,165	0.03%
Services					
Debt Service	\$ 320,794	\$ 318,925	\$ 318,925	\$ 319,125	0.06%
Transfers	505	-	-	-	N/A
Subtotal	321,299	318,925	318,925	319,125	0.06%
Total Expenditures	\$ 321,299	\$ 318,925	\$ 318,925	\$ 319,125	0.06%

~AUTHORIZED POSITIONS~

No Authorized Positions

Debt Service					
8515 Principal	\$ 235,000	\$ 240,000	\$ 240,000	\$ 245,000	
8525 Interest	85,794	78,925	78,925	74,125	
Subtotal	320,794	318,925	318,925	319,125	0.06%
8605 Transfer to General Fund	-	-	-	-	
8610 Transfer to Utility Fund	\$ 505	\$ -	\$ -	\$ -	
Subtotal	505	-	-	-	N/A
Total Expenditures	\$ 321,299	\$ 318,925	\$ 318,925	\$ 319,125	0.06%

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

DEBT SERVICE 2010 FUND SUMMARY

Classification	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Budget	Var %
Resources:					
Total Beginning Balance	\$ 2,665	\$ 1,083	\$ 658	\$ 1,075	-0.70%
Revenues & Transfers In	296,881	296,392	295,980	302,502	2.06%
Total Funds Available	<u>299,546</u>	<u>297,475</u>	<u>296,638</u>	<u>303,578</u>	2.05%
Uses/Deductions					
Expenditures & Transfers Out	298,888	295,563	295,563	301,763	2.10%
Ending Fund Balance					
Total Ending Fund Balance	658	1,912	1,075	1,815	-5.06%
Fund Total	<u>\$ 658</u>	<u>\$ 1,912</u>	<u>\$ 1,075</u>	<u>\$ 1,815</u>	
Net Revenue (Expenditures)	(2,006)	829	417	740	

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET
DEBT SERVICE 2010 FUND REVENUES/EXPENDITURES**

Fund:
Debt Service 2010

Department:
N/A

Account:
12-05

Classification	2013-14 Actual	2014-15 Budget	2014-15 Estimate	2015-16 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3150 Property Taxes	\$ 88,639	\$ 87,612	\$ 87,500	\$ 89,458	2.11%
3200 Delinquent Taxes	3,519	2,000	600	2,000	0.00%
3300 Penalty and Interest	1,716	1,000	800	1,000	0.00%
5100 Interest	81	100	80	50	-50.00%
7112 Bond Proceeds	-	-	-	-	N/A
7150 Transfer from Utility Fund	202,925	205,680	207,000	209,995	2.10%
Total Revenues	\$ 296,881	\$ 296,392	\$ 295,980	\$ 302,502	2.06%

Expenditures					
Debt Service	\$ 298,888	\$ 295,563	\$ 295,563	\$ 301,763	2.10%
Subtotal	298,888	295,563	295,563	301,763	2.10%
Total Expenditures	\$ 298,888	\$ 295,563	\$ 295,563	\$ 301,763	2.10%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Debt Service					
8515 Principal	\$ 190,000	\$ 190,000	\$ 190,000	\$ 200,000	
8525 Interest	108,888	105,563	105,563	101,763	
Subtotal	298,888	295,563	295,563	301,763	2.10%
Total Expenditures	\$ 298,888	\$ 295,563	\$ 295,563	\$ 301,763	2.10%

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

DEBT SERVICE CALCULATION

<u>2013</u>	<u>Water</u>	<u>Sewer</u>		
	100.00%	71.39%	28.61%	
Interest	74,125	52,918	21,207	
Principal	245,000	174,906	70,095	
Total	<u>319,125</u>	<u>227,823</u>	<u>91,302</u>	
<u>2010</u>	<u>Water</u>	<u>Gas</u>	<u>General</u>	
	61.9868%	7.6026%	30.4106%	
Interest	101,763	63,079	7,737	30,947
Principal	200,000	123,974	15,205	60,821
Total	<u>301,763</u>	<u>187,053</u>	<u>22,942</u>	<u>91,768</u>

Amount Covered by Current Tax Rate

	Principal	Interest	
<u>2013*</u>	-	-	-
<u>2010</u>	91,751	60,810	30,941

Amount Covered by Delinquent Taxes

	Water	Sewer	Gas	Total
<u>2013</u>	29	11		40
<u>2010</u>	2,672		328	3,000

Amount Covered by Utility Fund

	Water	Sewer	Gas	Total
<u>2013</u>	227,823	91,302	-	319,125
<u>2010</u>	187,053	-	22,942	209,995
Total	<u>414,876</u>	<u>91,302</u>	<u>22,942</u>	<u>529,120</u>

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

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

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

Fiscal Year Ending Sept. 30th	Principal	Interest	Total	Balance Outstanding September 30th
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
Total	1,695,000	1,303,620	2,998,620	

Refunded 8/15/14 by Series 2013 Bonds

4.08% for 20 years

**General Obligation Refunding Bonds
Series 2013**

Fiscal Year Ending Sept. 30th	Principal	Interest	Total	Balance Outstanding September 30th
				\$ 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	-
Total	3,065,000	631,264	3,696,264	

1.92% for 12 years

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

**General Obligation Refunding Bonds
Series 2010**

Fiscal Year Ending Sept. 30th	Principal	Interest	Total	Balance Outstanding September 30th
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	-
Total	3,960,000	1,375,268.75	5,335,269	

3.41% for 17 years

UTILITY FUND

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.

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

FY 16 Utility Fund Long-Term Financial Plan

	Actual 2012-13	Actual 2013-14	Estimate 2014-15	2015-16
Beginning Fund Balance	3,235,824	2,358,659	3,191,284	1,996,771
Revenues:				
Water Department	881,687	846,748	1,149,855	917,750
Sewer Department	686,361	721,118	696,400	771,896
Garbage Department	796,800	856,313	865,200	869,350
Gas Department	653,297	977,697	975,390	1,840,510
Maintenance Department	44,468	46,426	47,399	49,778
Other Revenue	128,468	1,017,028	115,000	112,600
Total Revenue	3,191,081	4,465,330	3,849,244	4,561,883
Operating Expenditures:				
Personnel	586,037	648,404	610,014	610,362
Maintenance & Supplies	540,835	276,758	218,475	472,950
Services	1,257,389	1,501,759	1,593,855	1,592,227
Transfers	1,085,787	1,075,797	1,098,827	1,125,583
Total Operating Expenditures	3,470,048	3,502,718	3,521,172	3,801,122
Non-Operating Expenditures:				
Debt Service	-	-	-	-
Capital Outlay	590,864	129,987	1,522,586	1,357,648
Total Non-Operating Expenditures	590,864	129,987	1,522,586	1,357,648
Total Expenditures	4,060,912	3,632,705	5,043,758	5,158,770
Ending Fund Balance	2,365,993	3,191,284	1,996,771	1,399,884
Reserved for Capital Projects	394,430	1,257,675	223,148	-
Unreserved Fund Balance	1,971,563	1,933,609	1,773,623	1,399,884
Calculation of available funds:				
Ending Unreserved Fund Balance	1,971,563	1,933,609	1,773,623	1,399,884
Less 20% required minimum balance	694,010	700,544	704,234	760,224
Excess funds available for capital projects	1,277,553	1,233,066	1,069,389	639,660
Staffing variable:				
Full-time equivalent positions	12.20	11.70	11.70	11.50
Average cost per FTE	48,036	55,419	52,138	53,075

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

FY 16 Utility Fund Long-Term Financial Plan

2016-17	2017-18	2018-19
1,399,884	1,336,567	1,339,748
945,283	973,641	1,002,850
795,052	818,904	843,471
874,831	901,075	928,108
939,051	967,223	996,239
51,271	52,809	54,394
115,978	119,457	123,041
3,721,466	3,833,110	3,948,103
628,673	647,533	666,959
425,339	438,099	451,242
1,586,422	1,580,616	1,574,810
1,144,350	1,163,681	1,183,591
3,784,783	3,829,928	3,876,602
-	-	-
-	-	-
-	-	-
3,784,783	3,829,928	3,876,602
1,336,567	1,339,748	1,411,249
-	-	-
1,336,567	1,339,748	1,411,249
1,336,567	1,339,748	1,411,249
756,957	765,986	775,320
579,610	573,763	635,929
11.50	11.50	11.50
54,667	56,307	57,996

UTILITY FUND FINANCIAL PROJECTION

The plan presents the Utility Fund over seven fiscal years: two previous years, the estimate for FY 2015, the budget for FY 2016 and three projected years. The projections made for fiscal years 2017-2019 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
2015-2016 BUDGET**

UTILITY FUND SUMMARY

Classification	2013-2014 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
Resources:					
Total Beginning Balance	\$ 2,358,659	\$ 2,324,003	\$ 3,191,284	\$ 1,996,771	-14.08%
Revenues & Transfers In	4,465,330	4,892,341	3,849,244	4,561,883	-6.75%
Total Funds Available	6,823,989	7,216,344	7,040,529	6,558,654	-9.11%
Uses/Deductions					
Expenditures & Transfers Out	3,632,705	5,440,535	5,043,758	5,158,770	-5.18%
Ending Fund Balance					
Total Ending Fund Balance	3,191,284	1,775,809	1,996,771	1,399,884	-21.17%
Reserved for Utility Water/Gas Capital Project	356,858	-	223,148	-	N/A
Reserved for Contingencies	-				
Reserved for Future Expenditures	900,817				
Unreserved Fund Balance	1,933,610	1,775,809	1,773,623	1,399,884	-21.17%
Total Expenditures	3,632,705	5,440,535	5,043,758	5,158,770	
Less: Capital Expenditures	129,987	1,694,504	1,522,586	1,357,648	
Operating Expenditures	3,502,718	3,746,031	3,521,172	3,801,122	
Target Fund Balance 20% of Operating Expenditures	700,544	749,206	704,234	760,224	
Net Revenue (Expenditures)	832,625	(548,194)	(1,194,513)	(596,887)	
Less: Net Rev(Exp)-Capital Project	(9,014)	(346,399)	(133,710)	(223,148)	
Less: Net Rev(Exp)-Other Capital	793,587	-	(979,181)	(146,190)	
Net Rev/(Exp)-Operating	48,052	(201,795)	(81,622)	(227,548)	

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

UTILITY FUND REVENUES

Classification	2013-2014 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
<u>WATER DEPARTMENT</u>					
70-4200 Grants	\$ 35,675	\$ 324,105	\$ 333,705	\$ -	-100.00%
70-6300 Sales of Service	812,477	870,000	800,000	896,400	3.03%
70-6400 Service Line Fees	15,291	9,000	6,000	9,000	0.00%
70-6500 Sale of Materials	-	-	-	-	N/A
70-6600 Penalties	6,857	7,200	6,500	7,200	0.00%
70-6700 Service Charge	3,100	5,000	3,500	5,000	0.00%
70-7200 Miscellaneous	306	150	150	150	0.00%
70-7500 Gain on Sale of Assets	(26,958)	-	-	-	N/A
Subtotal	846,748	1,215,455	1,149,855	917,750	-24.49%
<u>SEWER DEPARTMENT</u>					
71-6300 Sales of Service	622,283	635,000	601,000	674,000	6.14%
71-6301 Glidden Water District	84,550	86,062	84,550	85,396	-0.77%
71-6400 Service Line Fees	8,525	7,000	5,000	7,000	0.00%
71-6600 Penalties	5,760	5,500	5,850	5,500	0.00%
71-7200 Miscellaneous	-	-	-	-	N/A
71-7500 Gain on Sale of Assets	-	-	-	-	N/A
Subtotal	721,118	733,562	696,400	771,896	5.23%
<u>GARBAGE DEPARTMENT</u>					
72-4200 Grants	-	20,000	-	20,000	0.00%
72-6300 Sales of Service	836,039	845,000	848,000	832,000	-1.54%
72-6305 Wood Chipping/Mulch	63	250	100	250	0.00%
72-6600 Penalties	7,006	7,100	6,900	7,100	0.00%
72-6306 Recycle Revenue	12,981	10,000	10,000	10,000	0.00%
72-7200 Miscellaneous	223	-	200	-	N/A
Subtotal	856,313	882,350	865,200	869,350	-1.47%
<u>GAS DEPARTMENT</u>					
73-4200 Grants	-	1,000,000	71,190	928,810	-7.12%
73-6300 Sales of Service	964,186	890,000	895,000	903,200	1.48%
73-6400 Service Line Fees	3,605	500	500	500	0.00%
73-6500 Sale of Materials	-	-	-	-	N/A
73-6600 Penalties	8,819	7,000	7,500	7,000	0.00%
73-6700 Service Charge	830	1,000	1,000	1,000	0.00%
73-7200 Miscellaneous	258	-	200	-	N/A
Subtotal	977,697	1,898,500	975,390	1,840,510	-3.05%

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

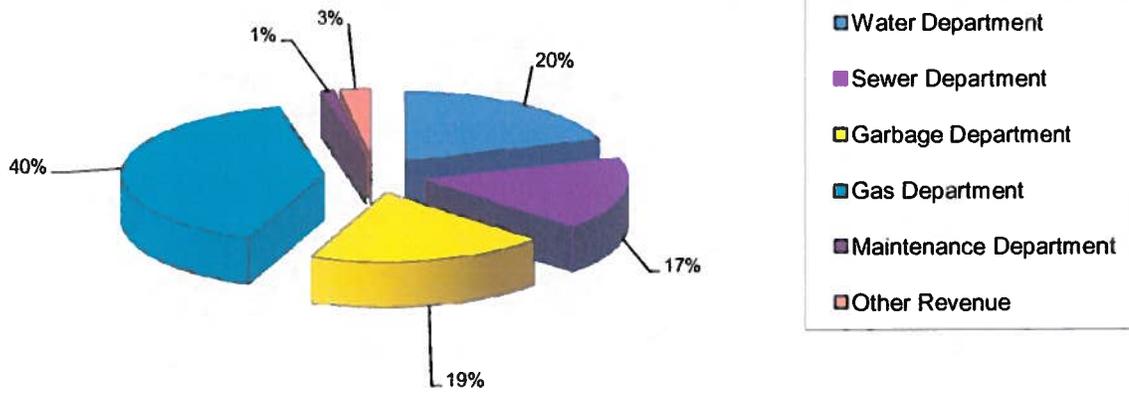
UTILITY FUND REVENUES

Classification	2013-2014 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
~REVENUE DETAIL (Continued)~					
<u>MAINTENANCE DEPARTMENT</u>					
74-6300 Sales of Service	46,426	47,874	47,399	49,778	3.98%
Subtotal	46,426	47,874	47,399	49,778	3.98%
<u>OTHER REVENUE</u>					
05-5100 Investments	20,539	20,000	20,000	20,000	0.00%
05-5109 Investments - CO 2010	5,843	4,000	4,800	2,000	-50.00%
05-6800 Insufficient Checks	140	100	200	100	0.00%
05-7200 Miscellaneous	-	500	-	500	0.00%
05-7250 Overage/Shortage	1	-	-	-	N/A
05-7800 Capital Lease Proceeds	900,000				
05-7110 Intergovernmental (CCIDC)	90,000	90,000	90,000	90,000	0.00%
05-7175 Transfer from Debt Service	505	-	-	-	N/A
Subtotal	1,017,028	114,600	115,000	112,600	-1.75%
TOTAL REVENUES	\$ 4,465,330	\$ 4,892,341	\$ 3,849,244	\$ 4,561,883	-6.75%

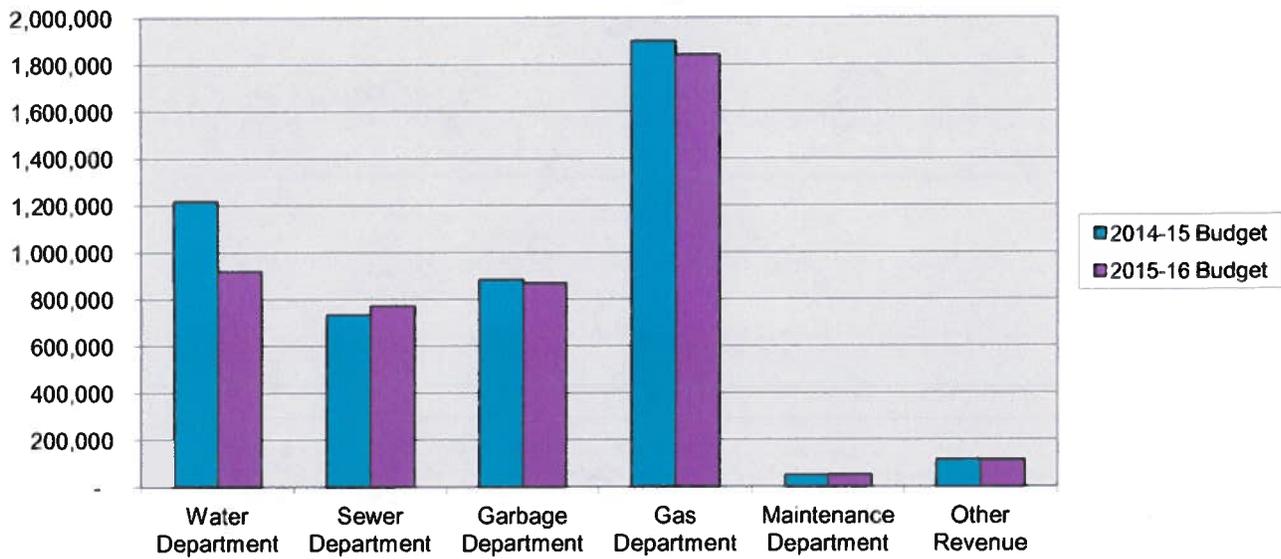
**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

UTILITY FUND REVENUE SUMMARY

**Utility Fund Resources
2015-2016
Budget**

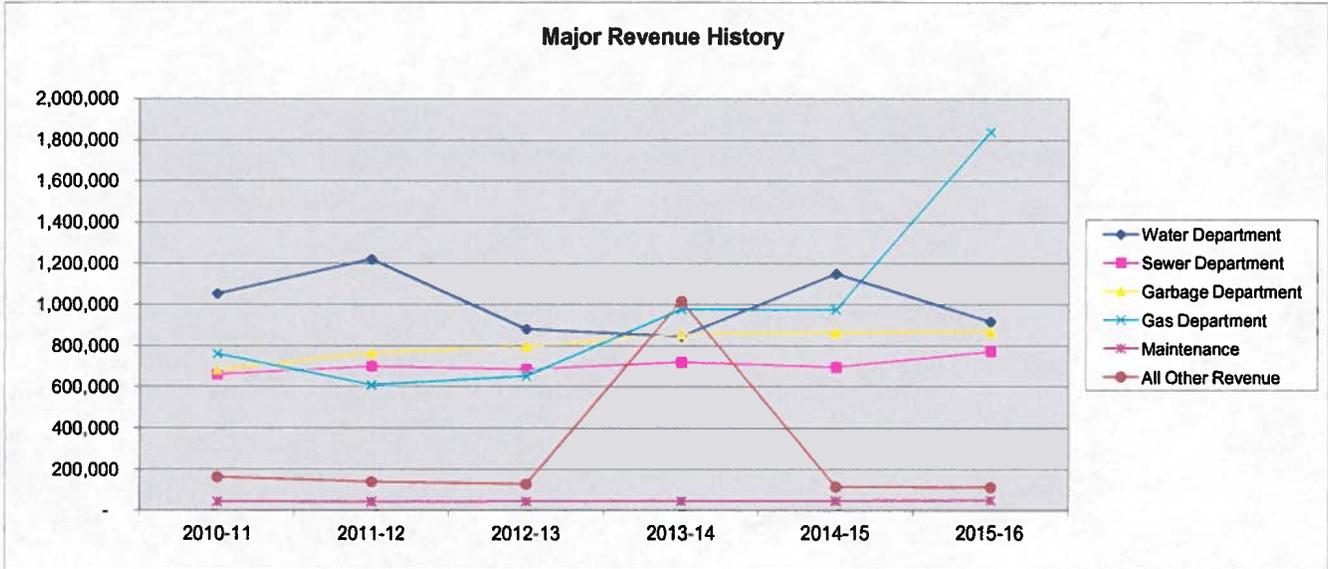


**Utility Fund Resources
2015 Budget vs 2016
Budget**



**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

UTILITY FUND REVENUE SUMMARY



	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Estimated 2014-15	Budgeted 2015-16
Water Department	1,053,622	1,220,837	881,687	846,748	1,149,855	917,750
Sewer Department	660,203	699,940	686,361	721,118	696,400	771,896
Garbage Department	683,561	764,172	796,800	856,313	865,200	869,350
Gas Department	760,911	610,750	653,297	977,697	975,390	1,840,510
Maintenance	43,734	42,861	44,468	46,426	47,399	49,778
All Other Revenue	162,222	139,415	128,468	1,017,028	115,000	112,600
TOTAL	3,364,253	3,477,975	3,191,081	4,465,330	3,849,244	4,561,883

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

UTILITY EXPENDITURE SUMMARY

Classification	2013-2014 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 648,404	\$ 628,770	\$ 610,014	\$ 610,362	-2.93%
Maintenance & Supplies	276,758	372,475	218,475	472,950	26.97%
Services	1,501,759	1,641,757	1,593,855	1,592,227	-3.02%
Transfers	1,075,797	1,103,029	1,098,827	1,125,583	2.04%
Subtotal	<u>3,502,718</u>	<u>3,746,031</u>	<u>3,521,172</u>	<u>3,801,122</u>	1.47%
Capital Outlay	129,987	1,694,504	1,522,586	1,357,648	-19.88%
Total Expenditures	<u><u>3,632,705</u></u>	<u><u>5,440,535</u></u>	<u><u>5,043,758</u></u>	<u><u>5,158,770</u></u>	

~AUTHORIZED POSITIONS~

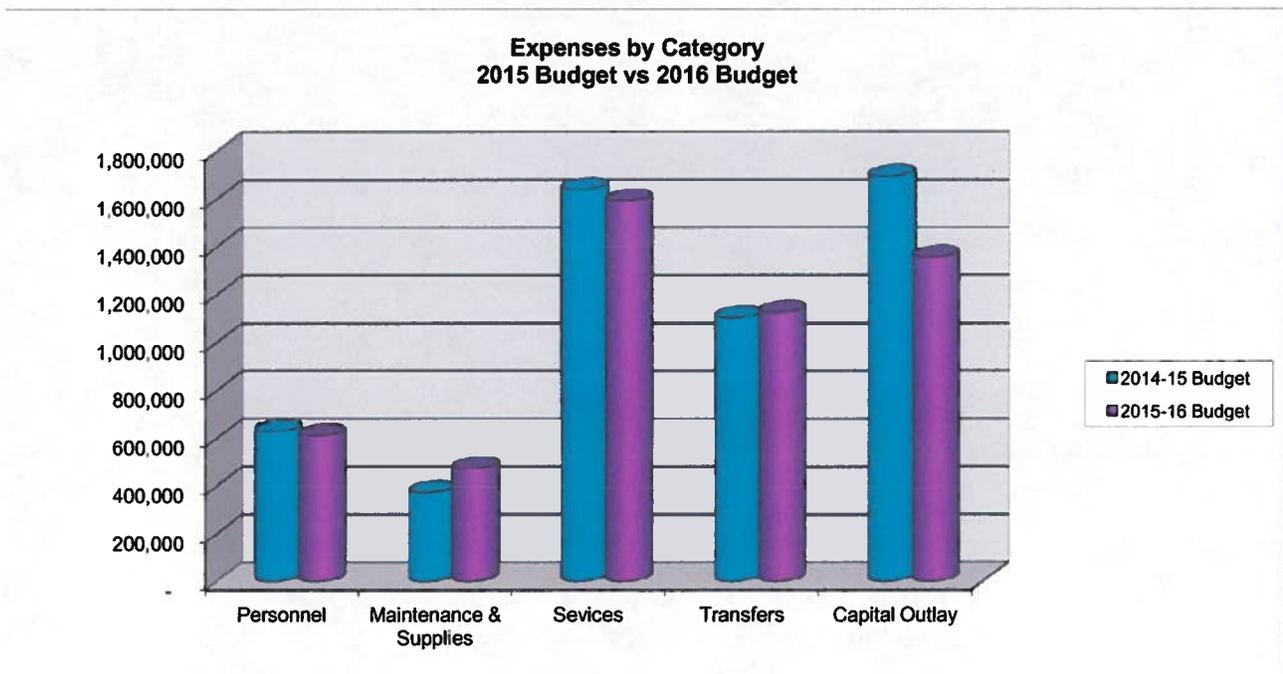
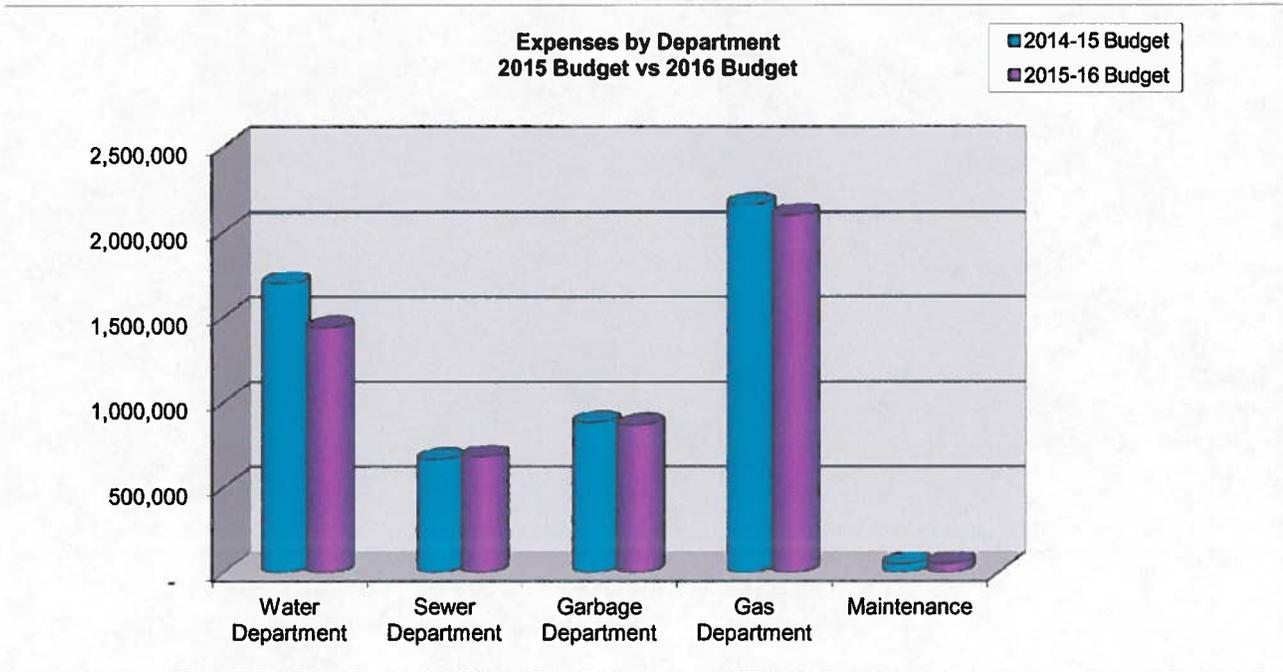
Water	3.75	3.75	3.75	3.75	0.00%
Sewer	2.50	2.50	2.50	2.50	0.00%
Garbage	0.70	0.70	0.70	0.50	-28.57%
Gas	3.75	3.75	3.75	3.75	0.00%
Maintenance	1.00	1.00	1.00	1.00	0.00%
Total Personnel	<u><u>11.70</u></u>	<u><u>11.70</u></u>	<u><u>11.70</u></u>	<u><u>11.50</u></u>	-1.71%

~DEPARTMENT SUMMARY~

Water	\$ 1,117,113	\$ 1,696,561	\$ 2,297,290	\$ 1,435,504	-15.39%
Sewer	650,037	660,132	665,517	676,777	2.52%
Garbage	849,487	877,956	864,564	863,986	-1.59%
Gas	969,642	2,158,013	1,167,988	2,095,226	-2.91%
Maintenance	46,426	47,873	48,399	49,778	3.98%
Total Expenditures	<u><u>\$ 3,632,705</u></u>	<u><u>\$ 5,440,535</u></u>	<u><u>\$ 5,043,758</u></u>	<u><u>\$ 5,121,270</u></u>	-5.87%

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

UTILITY FUND EXPENSE SUMMARY



**CITY OF COLUMBUS, TEXAS
2015-2016 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
2015-2016 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Water

Account:
03-70

Classification	2013-2014 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 224,126	\$ 191,218	\$ 212,638	\$ 207,801	8.67%
Maintenance & Supplies	102,513	180,825	90,800	288,200	59.38%
Services	93,767	227,435	232,337	238,848	5.02%
Debt Service	-	-	-	-	N/A
Transfers	610,512	635,000	625,682	644,763	1.54%
Subtotal	1,030,919	1,234,478	1,161,457	1,379,612	11.76%
Capital Outlay	86,194	462,083	1,135,833	55,891	-87.90%
Total Expenditures	\$ 1,117,113	\$ 1,696,561	\$ 2,297,290	\$ 1,435,504	-15.39%

~AUTHORIZED POSITIONS~

Position Title					
Superintendent	1.00	1.00	1.00	1.00	
Laborer	1.75	1.75	1.75	1.75	
Clerk	1.00	1.00	1.00	1.00	
Total Personnel	3.75	3.75	3.75	3.75	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 157,247	\$ 136,057	\$ 147,000	\$ 148,053	
8103 Wages, Overtime	4,289	1,500	7,500	1,500	
8107 Longevity	2,485	2,453	2,453	2,603	
8120 Social Security	12,260	10,711	11,500	11,640	
8130 TMRS Retirement	23,312	19,391	21,500	20,427	
8140 Health & Life Insurance	20,765	17,777	19,100	19,765	
8150 Workers' Compensation	3,769	3,329	3,585	3,813	
Subtotal	224,126	191,218	212,638	207,801	8.67%

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Water

Account:
03-70

Classification	2013-2014 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	25,398	14,000	30,000	20,000	
8240 Gas & Oil	8,513	6,500	6,000	6,500	
8245 Office Supplies	556	800	1,000	800	
8246 Postage	2,115	2,200	2,200	2,200	
8250 Chemical Supplies	35,508	35,000	25,000	35,000	
8260 Building Maintenance	806	500	-	500	
8264 Software Maintenance	2,782	8,325	4,000	8,600	
8266 Vehicle Maintenance	1,633	1,000	1,000	1,000	
8267 Equipment Maintenance	22,410	110,000	20,000	211,000	
8268 Other Maintenance	258	1,000	500	1,000	
8280 Small Tools	1,818	1,000	500	1,000	
8285 Wearing Apparel	717	500	600	600	
Subtotal	102,513	180,825	90,800	288,200	
Services					
8312 Maint Shop Labor	8,441	8,704	8,618	9,051	
8315 Bad Debt	(2,341)	2,500	2,500	2,500	
8321 Dues & Subscriptions	609	650	500	650	
8326 Electricity	71,738	80,000	65,000	70,000	
8332 Liability Insurance	705	700	654	700	
8333 Vehicle Insurance	940	950	982	950	
8340 Laboratory Analysis	3,511	4,000	3,000	4,000	
8350 Training	812	2,000	1,500	2,000	
8355 Outside Services	1,351	23,000	5,000	3,000	
8359 Regulatory Permitting	3,562	3,750	3,575	3,750	
8362 Printing & Advertising	286	300	300	300	
8363 Professional Services	-	200	200	200	
8365 Engineering Fees	-	500	-	500	
8373 One Call Notification	85	100	100	100	
8374 Capital Lease Payments	-	96,761	137,788	137,788	
8380 Telephone	2,869	2,100	1,400	2,100	
8390 Miscellaneous	600	600	600	600	
8392 Economic Dev Contract	600	620	620	660	
Subtotal	93,767	227,435	232,337	238,848	5.02%

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Water

Account:
03-70

Classification	2013-2014 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Capital Outlay					
8410 Buildings	-	-	-	-	
8420 Improvements	41,148	417,605	428,833	37,500	
8420 Improvements	-	-	707,000	-	
8422 Water Distribution System	14,420	44,478	-	18,391	
8423 Water Plant	-	-	-	-	
8424 Telemetry	-	-	-	-	
8425 Tower Demo	-	-	-	-	
8465 Software	-	-	-	-	
8471 Water Well	-	-	-	-	
8480 Vehicles	26,697	-	-	-	
8490 Equipment	3,929	-	-	-	
Subtotal	86,194	462,083	1,135,833	55,891	-87.90%
Transfers					
8393 Gross Receipts Fee	66,221	70,320	64,480	72,432	
8605 Transfer to General Fund	124,644	132,290	127,726	135,955	
8607 Transfer to Debt Service Fund	398,146	410,890	411,976	414,876	
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	
Subtotal	610,512	635,000	625,682	644,763	1.54%
Total Expenditures	<u>\$ 1,117,113</u>	<u>\$ 1,696,561</u>	<u>\$ 2,297,290</u>	<u>\$ 1,435,504</u>	-15.39%

**CITY OF COLUMBUS, TEXAS
2015-2016 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

Classification	2013-2014 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 141,396	\$ 163,027	\$ 162,588	\$ 167,605	2.81%
Maintenance & Supplies	126,408	130,625	75,400	136,400	4.42%
Services	122,129	133,301	123,050	133,404	0.08%
Debt Service	-	-	-	-	N/A
Transfers	230,793	233,179	231,479	239,368	2.65%
Subtotal	<u>620,726</u>	<u>660,132</u>	<u>592,517</u>	<u>676,777</u>	2.52%
Capital Outlay	29,311	-	73,000	-	N/A
Total Expenditures	<u>\$ 650,037</u>	<u>\$ 660,132</u>	<u>\$ 665,517</u>	<u>\$ 676,777</u>	2.52%

~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~

Personnel					
8102 Wages	\$ 99,960	\$ 115,647	\$ 115,000	\$ 119,117	
8103 Wages, Overtime	2,177	1,500	2,500	1,500	
8107 Longevity	1,728	2,110	2,110	2,285	
8120 Social Security	7,925	9,123	9,000	9,402	
8130 TMRS Retirement	14,895	16,517	15,750	16,498	
8140 Health & Life Insurance	12,978	16,386	16,350	16,924	
8150 Workers' Compensation	1,734	1,744	1,878	1,879	
Subtotal	<u>141,396</u>	<u>163,027</u>	<u>162,588</u>	<u>167,605</u>	2.81%

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

Fund:
Utility

Department:
Sewer

Account:
03-71

Classification	2013-2014 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	12,794	6,500	12,000	6,500	
8240 Gas & Oil	7,466	8,000	4,000	8,000	
8245 Office Supplies	579	800	1,000	800	
8246 Postage	2,290	2,300	2,200	2,300	
8250 Chemical Supplies	22,514	23,000	23,000	23,000	
8260 Building Maintenance	806	1,000	500	1,000	
8264 Software Maintenance	2,642	7,825	4,000	8,600	
8266 Vehicle Maintenance	8,929	8,500	6,000	8,500	
8267 Equipment Maintenance	65,893	70,000	20,000	75,000	
8268 Other Maintenance	258	1,000	1,000	1,000	
8280 Small Tools	1,271	1,000	1,000	1,000	
8285 Wearing Apparel	964	700	700	700	
Subtotal	126,408	130,625	75,400	136,400	4.42%
Services					
8312 Maint Shop Labor	11,958	12,331	12,209	12,822	
8315 Bad Debt	(541)	500	1,400	500	
8321 Dues & Subscriptions	469	500	500	500	
8326 Electricity	73,185	80,000	65,000	70,000	
8332 Liability Insurance	805	800	748	800	
8333 Vehicle Insurance	1,485	1,500	1,551	1,600	
8340 Laboratory Analysis	15,914	14,000	14,000	14,000	
8341 Waste Disposal	5,549	7,000	4,000	6,000	
8350 Training	641	1,400	1,400	1,400	
8355 Outside Services	1,195	5,000	1,200	3,000	
8359 Regulatory Permitting	8,666	6,500	6,500	6,500	
8363 Professional Services	-	1,000	-	1,000	
8365 Engineering Fees	-	500	-	500	
8373 One Call Notification	85	100	100	100	
8374 Capital Lease Payments	-	-	12,772	12,772	
8380 Telephone	1,492	1,300	800	1,000	
8385 Utilities	-	-	-	-	
8390 Miscellaneous	627	250	250	250	
8392 Economic Dev Contract	600	620	620	660	
Subtotal	122,129	133,301	123,050	133,404	0.08%
Capital Outlay					
8425 Tower Demo	-	-	-	-	
8420 Improvements	-	-	73,000	-	
8426 Diffuser	-	-	-	-	
8465 Software	-	-	-	-	
8472 Lift Stations	-	-	-	-	
8480 Vehicles	-	-	-	-	
8490 Equipment	29,311	-	-	-	
Subtotal	29,311	-	73,000	-	

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

Fund:
Utility

Department:
Sewer

Account:
03-71

Classification	2013-2014 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Transfers					
8393 Gross Receipts Fee	57,229	58,245	55,244	61,312	
8605 Transfer to General Fund	81,785	83,690	85,026	86,755	
8607 Transfer to Debt Service Fund	91,779	91,244	91,209	91,302	
Subtotal	230,793	233,179	231,479	239,368	2.65%
Total Expenditures	\$ 650,037	\$ 660,132	\$ 665,517	\$ 676,777	2.52%

**CITY OF COLUMBUS, TEXAS
2015-2016 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
2015-2016 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Garbage

Account:
03-72

Classification	2013-2014 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 32,729	\$ 29,241	\$ 29,513	\$ 18,531	-36.63%
Maintenance & Supplies	5,080	12,700	7,175	5,225	-58.86%
Services	729,893	732,325	742,850	733,475	0.16%
Transfers	81,785	83,690	85,026	86,755	3.66%
Subtotal	<u>849,487</u>	<u>857,956</u>	<u>864,564</u>	<u>843,986</u>	-1.63%
Capital Outlay	-	20,000	-	20,000	
Total Expenditures	<u>\$ 849,487</u>	<u>\$ 877,956</u>	<u>\$ 864,564</u>	<u>\$ 863,986</u>	-1.59%

~AUTHORIZED POSITIONS~

Position Title					
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	-	
Total Personnel	<u>0.70</u>	<u>0.70</u>	<u>0.70</u>	<u>0.50</u>	-28.57%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 25,106	\$ 22,628	\$ 22,800	\$ 15,245	
8107 Longevity	300	306	306	120	
8120 Social Security	1,848	1,754	1,780	1,175	
8130 TMRS Retirement	3,091	1,990	2,000	912	
8140 Health & Life Insurance	1,564	1,647	1,641	573	
8150 Workers' Compensation	820	916	986	505	
Subtotal	<u>32,729</u>	<u>29,241</u>	<u>29,513</u>	<u>18,531</u>	-36.63%

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Garbage

Account:
03-72

Classification	2013-2014 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	189	7,875	2,400	300	
8245 Office Supplies	469	400	600	400	
8246 Postage	2,063	2,000	2,000	2,000	
8264 Software Maintenance	1,702	1,800	1,800	1,900	
8268 Other Maintenance	606	500	300	500	
8280 Small Tools	-	50	-	50	
8285 Wearing Apparel	51	75	75	75	
Subtotal	5,080	12,700	7,175	5,225	-58.86%
Services					
8315 Bad Debt	(1,076)	500	500	500	
8332 Liability Insurance	755	750	701	750	
8333 Vehicle Insurance	421	425	439	425	
8335 Building Insurance	62	50	60	50	
8341 Waste Disposal	729,732	730,000	741,000	731,000	
8355 Outside Services	-	550	-	550	
8362 Printing & Advertising	-	-	100	150	
8385 Utilities	-	-	-	-	
8390 Miscellaneous	-	50	50	50	
Subtotal	729,893	732,325	742,850	733,475	0.16%
Capital Outlay					
8490 Equipment	-	20,000	-	20,000	
Subtotal	-	20,000	-	20,000	0.00%
Transfers					
8605 Transfer to General Fund	81,785	83,690	85,026	86,755	
8607 Transfer to Debt Service Fund	-	-	-	-	
Subtotal	81,785	83,690	85,026	86,755	3.66%
Total Expenditures	\$ 849,487	\$ 877,956	\$ 864,564	\$ 863,986	-1.59%

**CITY OF COLUMBUS, TEXAS
2015-2016 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
2015-2016 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2013-2014 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 185,098	\$ 178,249	\$ 138,233	\$ 147,504	-17.25%
Maintenance & Supplies	38,772	43,425	40,900	38,225	-11.97%
Services	578,583	572,758	518,461	510,543	-10.86%
Transfers	152,707	151,160	156,641	154,697	2.34%
Subtotal	<u>955,160</u>	<u>945,592</u>	<u>854,235</u>	<u>850,969</u>	-10.01%
Capital Outlay	14,482	1,212,421	313,753	1,244,257	2.63%
Total Expenditures	<u>\$ 969,642</u>	<u>\$ 2,158,013</u>	<u>\$ 1,167,988</u>	<u>\$ 2,095,226</u>	-2.91%

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
Laborer	2.75	2.75	2.75	2.75	
Clerk	1.00	1.00	1.00	1.00	
Total Personnel	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 127,858	\$ 122,503	\$ 95,000	\$ 101,314	
8103 Wages, Overtime	4,530	4,200	3,000	4,200	
8107 Longevity	1,935	2,175	1,345	1,465	
8120 Social Security	9,741	9,859	7,550	8,184	
8130 TMRS Retirement	18,926	17,845	13,750	14,361	
8140 Health & Life Insurance	20,671	20,407	16,280	16,863	
8150 Workers' Compensation	1,437	1,260	1,308	1,117	
Subtotal	<u>185,098</u>	<u>178,249</u>	<u>138,233</u>	<u>147,504</u>	-17.25%

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2013-2014 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	20,487	10,000	20,000	10,000	
8240 Gas & Oil	4,837	4,500	6,000	4,500	
8245 Office Supplies	561	1,000	1,000	1,000	
8246 Postage	2,112	2,100	2,100	2,100	
8260 Build Maintenance	795	500	900	500	
8264 Software Maintenance	2,642	8,525	3,700	8,825	
8266 Vehicle Maintenance	2,775	1,500	2,300	1,500	
8267 Equipment Maintenance	1,470	11,000	1,000	1,000	
8268 Other Maintenance	258	800	300	800	
8280 Small Tools	1,268	2,000	2,000	6,500	
8285 Wearing Apparel	1,565	1,500	1,600	1,500	
Subtotal	38,772	43,425	40,900	38,225	-11.97%
Services					
8312 Maint Shop Labor	3,517	3,627	3,591	3,771	
8315 Bad Debt	124	500	500	500	
8321 Dues & Subscriptions	-	400	360	400	
8332 Liability Insurance	1,006	1,000	1,006	1,000	
8333 Vehicle Insurance	1,287	1,300	1,287	1,300	
8335 Building Insurance	185	150	185	150	
8350 Training	1,731	3,000	2,000	3,000	
8355 Outside Services	5,755	13,000	5,000	5,000	
8360 Gas Purchased Discount	(29,974)	(24,000)	(30,500)	(24,000)	
8361 Gas Purchased	592,472	472,000	490,000	472,000	
8363 Professional Services	750	3,000	1,000	3,000	
8373 One Call Notification	85	100	100	100	
8374 Capital Lease Payments	-	96,761	42,962	42,962	
8380 Telephone	997	1,100	300	500	
8390 Miscellaneous	48	200	50	200	
8392 Economic Dev Contract	600	620	620	660	
Subtotal	578,583	572,758	518,461	510,543	-10.86%
Capital Outlay					
8420 Improvements	-	-	232,000	37,500	
8440 Mains & Lines	10,553	1,122,421	63,225	1,135,286	
8450 Meters & Regulators	-	90,000	18,528	71,471	
8465 Software	-	-	-	-	
8490 Equipment	3,929	-	-	-	
Subtotal	14,482	1,212,421	313,753	1,244,257	2.63%

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2013-2014 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Transfers					
8393 Gross Receipts Fee	43,784	40,000	44,000	40,000	
8605 Transfer to General Fund	81,785	83,690	85,026	86,755	
8607 Transfer to Debt Service Fund	22,137	22,470	22,615	22,942	
8610 Transfer to Equipment Fund	5,000	5,000	5,000	5,000	
Subtotal	152,707	151,160	156,641	154,697	2.34%
Total Expenditures	<u>\$ 969,642</u>	<u>\$ 2,158,013</u>	<u>\$ 1,167,988</u>	<u>\$ 2,095,226</u>	-2.91%

**CITY OF COLUMBUS, TEXAS
2015-2016 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
2015-2016 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Maintenance

Account:
03-74

Classification	2013-14 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 65,055	\$ 67,035	\$ 67,042	\$ 68,921	2.81%
Maintenance & Supplies	3,985	4,900	4,200	4,900	0.00%
Services	(22,614)	(24,062)	(22,843)	(24,043)	-0.08%
Subtotal	<u>46,426</u>	<u>47,873</u>	<u>48,399</u>	<u>49,778</u>	3.98%
Total Expenditures	<u>\$ 46,426</u>	<u>\$ 47,873</u>	<u>\$ 48,399</u>	<u>\$ 49,778</u>	3.98%

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 47,466	\$ 48,911	\$ 48,800	\$ 50,368	
8103 Wages, Overtime	34	-	-	-	
8107 Longevity	800	860	860	920	
8120 Social Security	3,681	3,807	3,800	3,924	
8130 TMRS Retirement	6,937	6,894	6,900	6,885	
8140 Health & Life Insurance	5,222	5,497	5,485	5,678	
8150 Workers' Compensation	915	1,066	1,197	1,148	
Subtotal	<u>65,055</u>	<u>67,035</u>	<u>67,042</u>	<u>68,921</u>	2.81%

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Maintenance

Account:
03-74

Classification	2013-14 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	1,205	1,500	1,600	1,500	
8240 Gas & Oil	976	1,000	700	1,000	
8245 Office Supplies	30	50	50	50	
8266 Vehicle Maintenance	289	200	200	200	
8268 Other Maintenance	352	400	400	400	
8280 Small Tools	823	1,500	1,000	1,500	
8285 Wearing Apparel	310	250	250	250	
Subtotal	3,985	4,900	4,200	4,900	0.00%
Services					
8313 Reimb. Maintenance Labor	(23,916)	(24,662)	(24,418)	(25,643)	
8326 Electricity	780	-	1,000	1,000	
8380 Telephone	522	600	575	600	
Subtotal	(22,614)	(24,062)	(22,843)	(24,043)	-0.08%
Total Expenditures	\$ 46,426	\$ 47,873	\$ 48,399	\$ 49,778	3.98%

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

Water/Gas Capital Project

Classification	2013-2014 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
~UTILITY CAPITAL PROJECT FUND SUMMARY~					
Resources:					
Total Beginning Balance	\$ 365,872	\$ 424,208	\$ 356,858	\$ 223,148	-47.40%
Revenues & Transfers In	5,594	4,000	4,800	2,000	-50.00%
Total Funds Available	371,466	428,208	361,658	225,148	-47.42%
Uses/Deductions					
Expenditures & Transfers Out	14,608	350,399	138,510	225,148	-35.75%
Ending Fund Balance					
Total Ending Fund Balance	356,858	77,809	223,148	(0)	-100.00%
Fund Total	\$ 356,858	\$ 77,809	\$ 223,148	\$ (0)	
Net Revenue (Expenditures)	(9,014)	(346,399)	(133,710)	(223,148)	

CITY OF COLUMBUS, TEXAS
Water/Gas Capital Project
2015-2016 BUDGET

Fund:
Utility

Department:
N/A

Account:

Classification	2013-2014 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
4200 Grants	-	-	-	-	
5100 Interest	5,594	4,000	4,800	2,000	N/A
Total Revenues	<u>\$ 5,594</u>	<u>\$ 4,000</u>	<u>\$ 4,800</u>	<u>\$ 2,000</u>	N/A
Expenditures					
Capital Outlay	14,608	350,399	138,510	225,148	-35.75%
Total Expenditures	<u>\$ 14,608</u>	<u>\$ 350,399</u>	<u>\$ 138,510</u>	<u>\$ 225,148</u>	-35.75%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Capital Outlay					
8440 Gas Lines	\$ 188	\$ 122,421	\$ -	\$ 135,286	
8450 Gas Regulators/Meters		\$ 90,000	\$ 18,529	\$ 71,471	
8420 Improvements-Aerators		\$ 93,500	\$ 119,981	\$ -	
8422 Water Distribution System	14,420	44,478	-	18,391	
8423 Water Plant	-	-	-	-	
8424 Telemetry	-	-	-	-	
8425 Tower Demolition	-	-	-	-	
8471 Water Well	-	-	-	-	
Subtotal	<u>14,608</u>	<u>350,399</u>	<u>138,510</u>	<u>225,148</u>	-35.75%
Total Expenditures	<u>\$ 14,608</u>	<u>\$ 350,399</u>	<u>\$ 138,510</u>	<u>\$ 225,148</u>	-35.75%

**CITY OF COLUMBUS, TEXAS
Water/Gas Capital Project
2015-2016 BUDGET**

Fund:
Utility

Department:
N/A

Account:

Project Detail

	Spent to Date
Bond Proceeds	\$ 2,746,000
Interest & Fee Refund Revenue	96,659
Total Revenue	2,842,659
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	119,981
Gas Projects	
Gas Meters	18,529
Gas Lines	84,714
Total Spent to Date	2,619,511
Total Funds Available	\$ 223,148

Supplemental Information

**CITY OF COLUMBUS, TEXAS
2015-2016 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%
Personnel						
8102 Wages	\$ 34,577	\$ 45,382	\$ 45,382	\$ 45,382	\$ 45,382	\$ 216,104
8107 Longevity	75	99	99	99	99	470
8106 Council Attendance	1,360	1,785	1,785	1,785	1,785	8,500
8120 Social Security	2,755	3,616	3,616	3,616	3,616	17,218
8130 TMRS Retirement	4,652	6,106	6,106	6,106	6,106	29,075
8140 Health & Life Insurance	2,761	3,623	3,623	3,623	3,623	17,254
8150 Workers' Compensation	100	131	131	131	131	623
Maintenance & Supplies						
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	1,472	1,932	1,932	1,932	1,932	9,200
8267 Equipment Maintenance	256	336	336	336	336	1,600
Services						
8317 Appraisal District Fee	3,436	4,510	4,510	4,510	4,510	21,475
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	640	840	840	840	840	4,000
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	640	840	840	840	840	4,000
8385 Utilities	-	-	-	-	-	-
8390 Miscellaneous	256	336	336	336	336	1,600
Fire Pension	-	49,200	-	-	-	49,200
Total	\$ 66,099	\$ 135,955	\$ 86,755	\$ 86,755	\$ 86,755	462,318

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

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

Fund/Department Position Title	2013-2014 Actual	2014-2015 Budget	2014-2015 Estimate	2015-2016 Budget	Var %
GENERAL FUND:					
<u>Administration</u>					
City Manager	1.00	1.00	1.00	1.00	
Finance Director/City Sec	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%
<u>Municipal Court</u>					
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%
<u>Police Department</u>					
Police Chief	1.00	1.00	1.00	1.00	
Police Lieutenant	1.00	1.00	1.00	1.00	
Police Sergeant	3.00	3.00	3.00	3.00	
Police Corporal	-	-	-	-	
Patrol Officer	6.00	6.00	6.00	6.00	
Administrative Assistant	1.00	1.00	1.00	1.00	
Subtotal	12.00	12.00	12.00	12.00	0.00%
<u>Code Enforcement</u>					
Building Inspector	1.00	1.00	1.00	1.00	
Subtotal	1.00	1.00	1.00	1.00	0.00%
<u>Parks Department</u>					
Superintendent	0.45	0.45	0.45	0.45	
Laborer	2.90	2.90	2.90	3.00	
Subtotal	3.35	3.35	3.35	3.45	2.99%
<u>Swimming Pool</u>					
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%
<u>Golf Course</u>					
No Authorized Positions	-	-	-	-	
Subtotal	-	-	-	-	n/a

<u>Library</u>					
Library Director	1.00	1.00	1.00	1.00	
Assistant Librarian	2.00	2.00	2.00	2.00	
Part-time	0.5	0.5	0.5	0.5	
Subtotal	3.50	3.50	3.50	3.50	0.00%
<u>Public Works</u>					
Superintendent	0.45	0.45	0.45	0.45	
Crew Chief	1.90	1.90	1.90	1.00	
Laborer	1.50	1.50	1.50	2.50	
Subtotal	3.85	3.85	3.85	3.95	2.60%
Total General Fund	29.10	29.10	29.10	29.30	0.69%
UTILITY FUND:					
<u>Water Department</u>					
Superintendent	1.00	1.00	1.00	1.00	
Laborer	1.75	1.75	1.75	1.75	
Clerk	1.00	1.00	1.00	1.00	
Subtotal	3.75	3.75	3.75	3.75	0.00%
<u>Sewer Department</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	
Subtotal	2.50	2.50	2.50	2.50	0.00%
<u>Garbage Department</u>					
Superintendent	0.10	0.10	0.10	0.10	
Heavy Garbage Pickup	0.20	0.20	0.20	-	
Recycle Assistant	0.40	0.40	0.40	0.40	
Subtotal	0.70	0.70	0.70	0.50	-28.57%
<u>Gas Department</u>					
Laborer	2.75	2.75	2.75	2.75	
Clerk	1.00	1.00	1.00	1.00	
Subtotal	3.75	3.75	3.75	3.75	0.00%
<u>Maintenance</u>					
Foreman	1.00	1.00	1.00	1.00	
Subtotal	1.00	1.00	1.00	1.00	0.00%
Total Utility Fund	11.70	11.70	11.70	11.50	-1.71%
TOTAL FTE's	40.80	40.80	40.80	40.80	0.00%

**CITY OF COLUMBUS, TEXAS
2015-2016 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
2015-2016 BUDGET**

Chart of Accounts

Revenues

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

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

Chart of Accounts

Revenues (Continued)

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

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

Chart of Accounts

Expenditures

Personnel

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

Maintenance & Supplies

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

**CITY OF COLUMBUS, TEXAS
2015-2016 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
2015-2016 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
2015-2016 BUDGET**

Chart of Accounts

Expenditures (Continued)

Transfers

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

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

Maintenance Reimbursement Schedule

Maintenance Shop Expenses

FY16 Budget

	Police 21%	Fire 2%	Code 1%	Parks 2%	PW 40%	Water 12%	Sewer 17%	Gas 5%	Total 100%
Personnel									
8102 Wages	\$ 10,577	\$ 1,007	\$ 504	\$ 1,007	\$ 20,147	\$ 6,044	\$ 8,563	\$ 2,518	\$ 50,368
8107 Longevity	193	18	9	18	368	110	156	46	920
8120 Social Security	824	78	39	78	1,569	471	667	196	3,924
8130 TMRS Retirement	1,446	138	69	138	2,754	826	1,170	344	6,885
8140 Health & Life Insurance	1,192	114	57	114	2,271	681	965	284	5,678
8150 Workers' Compensation	241	23	11	23	459	138	195	57	1,148
Maintenance & Supplies									
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
Services									
8380 Telephone	126	12	6	12	240	72	102	30	600
Total	15,838	1,508	754	1,508	30,168	9,051	12,822	3,771	75,421

FY14 Estimate

	Police 21%	Fire 2%	Code 1%	Parks 2%	PW 40%	Water 12%	Sewer 17%	Gas 5%	Total 100%
Estimate	15,082	1,436	718	1,436	28,727	8,618	12,209	3,591	71,817

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET**

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

FY16 Budget

Department	Percent	Revenue	Gross Receipts
Water	8%	905,400	72,432
Sewer	8%	766,396	61,312
	mcf's	Per mcf	Gross Receipts
Gas	80,000	0.50	40,000
		Total	173,744

FY15 Estimate

Department	Percent	Revenue	Gross Receipts
Water	8%	806,000	64,480
Sewer	8%	690,550	55,244
	mcf's	Per mcf	Gross Receipts
Gas	88,000	0.50	44,000
		Total	163,724

**CITY OF COLUMBUS, TEXAS
2015-2016 BUDGET
Capital Outlay Summary**

	Improvements 8420	Vehicles 8480	Equipment 8490	Water/Gas Project various	KWI Gas Line	2012-2013 Total
Administration - 10	-					-
Municipal Court - 11	-					-
Police Department - 20	-	85,200	81,275			166,475
Fire Department - 30		450,000	6,600			456,600
Code Enforcement Dept - 40						-
Parks Department - 50	20,000		13,000			33,000
Swimming Pool - 51			-			-
Golf Course - 52						-
Library Department - 53	-		-			-
Public Works Department - 60	-	25,000	14,000			39,000
Total-General Fund	20,000	560,200	114,875	-	-	695,075
Water Department - 70	37,500	-	-	55,891	-	93,391
Sewer Department - 71	-	-	-			-
Garbage Department - 72			20,000			20,000
Gas Department - 73	37,500		-	206,757	1,000,000	1,244,257
Total-Utility Fund	75,000	-	20,000	262,648	1,000,000	1,357,648
						2,052,723

Police Department-Vehicles	85,200	(Eq/Gen Fund)	2 Police Patrol Units
Police Department-Equipment	81,275	(Grant)	CJD Grant-Camera System
Fire Department-Vehicle	450,000	(Grant/Fire Eq.)	Fire Truck
Fire Department-Equipment	6,600	(General)	Inercom for Units 1421 & 1423
Parks Department-Improvements	20,000	(General)	Playground Equipment
Parks Department-Equipment	13,000	(General)	Zero Turn Mower
Public Works-Equipment	14,000	(General)	Shredder
Public Works-Vehicles	25,000	(General)	F250 Pickup
Water Department-W/G Proj	55,891	(W/G Project)	Water Distribution
Water Department-Improvements	37,500	(Utility)	Line Bore for Bridge
Garbage Department-Equipment	20,000	(Grant)	Forklift-Recycling
Gas Department-W/G Proj	71,471	(W/G Project)	Gas Regulators/Meters
Gas Department-Improvements	37,500	(Utility)	Line Bore for Bridge
Gas Department-KWI Gas Line	1,000,000	(Grant)	KWI Gas Line
Gas Department-W/G Proj	135,286	(W/G Project)	Gas Lines/Regulators/Meters
Total	2,052,724		

Other Major Purchases

Fire Department 30-8363	10,000	Facility Assessment
Public Works 60-8269	100,000	Street Seal Coat
Water 70-8267	70,000	Water Well Maintenance/Tait & Pool Wells
Water 70-8267	10,000	SCADA System Maintenance
Water 70-8367	86,000	Cleaning Lines/Ice Pigging
Water 70-8367	20,000	Water Storage Tank Maintenance
Water 70-8374	137,788	Capital Lease-Metering
Sewer 71-8267	39,000	Smoke Testing
Sewer 71-8267	30,000	Rehab Lift Station-RV Park
Sewer 71-8374	12,772	Capital Lease-Metering
Gas 73-8374	42,962	Capital Lease-Metering