

ORDINANCE NO. 181-16

AN ORDINANCE AMENDING ORDINANCE NO. 173-15 TO ADOPT A BUDGET FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2016, AND ENDING SEPTEMBER 30, 2017, 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 2016-2017 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, 2016 and ending September 30, 2017, 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, 2016, and ending September 30, 2017.

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, 2017.

	<u>Fiscal Year 2016-2017</u>
General Fund	\$ 2,926,417
Utility Fund	\$ 7,894,611
Hotel Occupancy Tax Fund	\$ 817,650
Equipment Fund	\$ 28,000
Fire Equipment Fund	\$ 0
Capital Project Fund	\$ 0
Debt Service 2016	\$ 205,593
Debt Service 2013	\$ 324,225
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 Ordinances or parts of Ordinances in conflict herewith are hereby repealed.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 15th DAY OF SEPTEMBER 2016.

Signed: 
Dwain K. Dungen, Mayor
City of Columbus

ATTEST:


Bana Schneider, City Secretary



CITY OF COLUMBUS

OPERATING BUDGET

OCTOBER 1, 2016 TO SEPTEMBER 30, 2017

This Budget will raise more total property taxes than last year's budget by \$66,118 or 8.94%; and of that amount, \$21,605 is tax revenue to be raised from new property added to the tax roll this year.

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

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**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

Principal Officials

Name	Title
Dwain Dungen	Mayor
Lori An Gobert	Mayor Pro Tem
Keith Cummings	Alderman
Gary Swindle	Alderman
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
2016-2017 BUDGET**

COMBINED BUDGET SUMMARY

Fund	Estimated Beginning Balance 10/01/2016	Revenues & Transfers In	Expenditures & Transfers Out	Estimated Ending Balance 09/30/2017
GOVERNMENTAL FUND TYPES:				
GENERAL FUND	\$ 964,461	\$ 2,743,435	\$ 2,926,417	\$ 781,479
SPECIAL REVENUE FUNDS:				
Equipment Fund	10,388	20,350	28,000	2,738
Fire Equipment Fund	253,235	51,850	-	305,085
Hotel Occupancy Tax Fund	679,164	273,000	817,650	134,514
Subtotal Special Revenue Funds	<u>942,786</u>	<u>345,200</u>	<u>845,650</u>	<u>442,336</u>
DEBT SERVICE FUNDS:				
Debt Service 2017	-	205,593	205,593	-
Debt Service 2005/2013	(605)	324,265	324,225	(565)
Debt Service 2010	(2,486)	300,693	301,763	(3,556)
Subtotal Debt Service	<u>(3,092)</u>	<u>830,551</u>	<u>831,581</u>	<u>(4,121)</u>
CAPITAL PROJECTS FUND	-	-	-	-
TOTAL GOVERNMENTAL FUNDS	<u>1,904,156</u>	<u>3,919,186</u>	<u>4,603,648</u>	<u>1,219,694</u>
PROPRIETARY FUND TYPES:				
UTILITY FUND	2,700,127	4,135,624	4,894,611	1,941,140
TOTAL PROPRIETARY FUNDS	<u>2,700,127</u>	<u>4,135,624</u>	<u>4,894,611</u>	<u>1,941,140</u>
GRAND TOTAL	<u>\$ 4,604,283</u>	<u>\$ 8,054,810</u>	<u>\$ 9,498,258</u>	<u>\$ 3,160,834</u>

**CITY OF COLUMBUS, TEXAS
2016-2017 Budget
Budget Fund Summary**

	Fund				
	2016 General	2016 Utility	2016 Water/Gas/ Sewer Impr. Proj.	2008 Water/Gas Impr. Project	2008 Combined Utility
FY 16/17 Est. Starting Balance	964,461	2,700,127	0	(0)	2,700,127
FY 16/17 Budgeted Revenues	2,743,435	4,135,624	3,002,500	0	7,138,124
FY 16/17 Budgeted Expenditures	2,926,417	4,894,610	3,000,000	0	7,894,611
Net Revenues/(Net Expenditures)	(182,982)	(758,986)	2,500	(0)	(756,487)
16/17 Year End Balance	781,479	1,941,141	2,500	(0)	1,943,640

W/O Capital Expenditures	General	Utility	Combined Utility	Gain/(Loss)
FY 16/17 Budgeted Revenues	2,715,435	3,740,624	3,740,624	
FY 16/17 Budgeted Expenditures	2,823,417	4,042,611	4,042,611	
Net Revenues/(Net Expenditures)	(107,982)	(301,987)	(301,987)	(409,969)

	Fund					
	Equipment	Hotel Tax	Fire Equipment	Debt Service 2016	Debt Service 05/13	Debt Service 08/10
FY 16/17 Est. Starting Balance	10,388	679,164	253,235	-	(605)	(2,486)
FY 16/17 Budgeted Revenues	20,350	273,000	51,850	205,593	324,265	300,693
FY 16/17 Budgeted Expenditures	28,000	817,650	0	205,593	324,225	301,763
Net Revenues/(Net Expenditures)	(7,650)	(544,650)	51,850	-	40	(1,070)
16/17 Year End Balance	2,738	134,514	305,085	-	(565)	(3,556)

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
2016-2017 BUDGET**

FYE 2017 General Fund Long-Term Financial Plan

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Estimate 2015-16	<u>2016-17</u>
Beginning Fund Balance	844,446	844,529	878,472	1,077,568	998,405
Revenues:					
Property Taxes	597,595	616,035	631,663	648,514	719,263
Other Local Taxes	1,076,125	1,123,874	1,170,619	1,177,900	1,213,500
Licenses/Permits/Fees	64,544	22,599	26,946	16,910	22,315
Capital & Property	18,863	8,899	7,850	8,950	8,000
Municipal Court	68,454	94,139	122,836	145,400	103,700
Public Safety	16,046	9,289	56,420	85,358	2,100
Fire Department	-	-	-	-	-
Library	21,724	29,063	60,562	35,680	13,250
Recreation	13,270	11,524	8,782	9,000	9,810
Miscellaneous	86,182	71,900	362,784	-	-
Transfers	563,084	684,052	752,149	589,000	651,497
Other Sources	-	-	-	-	-
Total Revenue	2,525,887	2,671,374	3,200,610	2,716,712	2,743,435
Operating Expenditures:					
Personnel	1,686,772	1,696,079	1,664,736	1,706,989	1,866,759
Maintenance & Supplies	327,143	345,450	381,638	404,055	435,075
Services	428,684	366,510	634,487	437,340	479,532
Transfers	22,650	22,650	22,650	22,650	42,050
Total Operating Expenditures	2,465,249	2,430,689	2,703,510	2,571,033	2,823,417
Non-Operating Expenditures:					
Debt Service	-	-	-	-	-
Capital Outlay	60,555	206,742	298,004	224,841	103,000
Total Non-Operating Expenditures	60,555	206,742	298,004	224,841	103,000
Total Expenditures	2,525,804	2,637,431	3,001,514	2,795,875	2,926,417
Ending Fund Balance	844,529	878,472	1,077,568	998,405	815,423
Calculation of available funds:					
Ending Fund Balance	844,529	878,472	1,077,568	998,405	815,423
Less 20% required minimum balance	493,050	486,138	540,702	514,207	564,683
Excess funds available for capital projects	351,479	392,334	536,866	484,198	250,739
Tax rate variable:					
General Fund	0.23626	0.23693	0.23693	0.23839	0.24877
Debt Service Fund	0.03686	0.03619	0.03619	0.03473	0.03123
Total	0.27312	0.27312	0.27312	0.27312	0.28000
Staffing variable:					
Full-time equivalent positions	28.90	29.10	29.10	28.20	28.80
Average cost per FTE	58,366	58,284	57,207	60,532	64,818

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

FYE 2017 General Fund Long-Term Financial Plan

2017-18	2018-19	2019-20
815,423	609,328	384,249
740,841	764,066	806,988
1,249,905	1,312,400	1,378,020
22,984	23,674	24,384
8,240	8,487	8,742
106,811	110,015	113,316
(81,550)	(83,997)	(86,517)
-	-	-
13,648	14,057	14,479
10,104	10,407	10,720
-	-	-
671,042	691,173	711,908
-	-	-
2,742,025	2,850,283	2,982,040
1,922,762	1,980,445	2,039,858
448,127	461,571	475,418
493,918	508,736	523,998
43,312	44,611	45,949
2,908,119	2,995,363	3,085,224
-	-	-
40,000	80,000	39,000
40,000	80,000	39,000
2,948,119	3,075,363	3,124,224
609,328	384,249	242,065
609,328	384,249	242,065
581,624	599,073	617,045
27,704	(214,824)	(374,980)
0.24877	0.24877	0.24877
0.03123	0.03123	0.03123
0.28000	0.28000	0.28000
28.80	28.80	28.80
66,763	68,765	70,828

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
2016-2017 BUDGET**

GENERAL FUND SUMMARY

Classification	2014-15 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~GENERAL FUND SUMMARY~					
Resources:					
Total Beginning Balance	\$ 844,528	\$ 883,445	\$ 1,043,624	\$ 964,461	9.17%
Revenues & Transfers In	3,200,610	3,199,099	2,716,712	2,743,435	-14.24%
Total Funds Available	<u>4,045,138</u>	<u>4,082,544</u>	<u>3,760,335</u>	<u>3,707,896</u>	-9.18%
Uses/Deductions					
Expenditures & Transfers Out	3,001,514	3,377,621	2,795,875	2,926,417	-13.36%
Ending Fund Balance					
Total Ending Fund Balance	1,043,624	704,923	964,461	781,479	10.86%
Reserved for Contingencies	-	-	-	-	
Reserved for Future Expenditures	-	-	-	-	
Unreserved Fund Balance	<u>1,043,624</u>	<u>704,923</u>	<u>964,461</u>	<u>781,479</u>	
Total Expenditures	3,001,514	3,377,621	2,795,875	2,926,417	
Less: Capital Expenditures	298,004	675,080	224,841	103,000	
Operating Expenditures	<u>2,703,510</u>	<u>2,702,541</u>	<u>2,571,033</u>	<u>2,823,417</u>	
Target Fund Balance - 20% of Operating Expenditures	540,702	540,508	514,207	564,683	
Actual Fund Balance	<u>1,043,624</u>	<u>704,923</u>	<u>964,461</u>	<u>781,479</u>	
Difference	<u>502,922</u>	<u>164,415</u>	<u>450,254</u>	<u>216,795</u>	
Net Revenue (Expenditures)	199,096	(178,522)	(79,163)	(182,982)	

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

GENERAL FUND REVENUE DETAIL

Classification	2014-15 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
<u>PROPERTY TAXES:</u>					
05-3150 Property Tax: Current	\$ 608,234	\$ 635,150	\$ 634,514	\$ 701,763	10.49%
05-3200 Property Tax: Delinquent	13,113	10,000	8,000	8,000	-20.00%
05-3300 Property Tax: P & I	10,316	11,500	6,000	9,500	-17.39%
Subtotal	631,663	656,650	648,514	719,263	9.54%
<u>OTHER LOCAL TAXES</u>					
05-3400 Sales Tax	907,471	945,000	933,000	966,000	2.22%
05-3500 Franchise Fees	250,639	247,000	230,000	235,000	-4.86%
05-3700 Mixed Beverage Tax	12,509	12,000	14,900	12,500	4.17%
Subtotal	1,170,619	1,204,000	1,177,900	1,213,500	0.79%
<u>LICENSES/PERMITS/FEES</u>					
05-3900 Beverage Permits	3,625	4,000	2,800	3,000	-25.00%
05-3910 Building Permits	11,947	15,000	8,000	12,000	-20.00%
05-3920 License: Dog	75	100	60	75	-25.00%
05-3940 Elect. Permits & Lic Fees	1,610	2,500	1,300	2,000	-20.00%
05-3950 Mechanical Permits	1,439	2,500	2,300	2,500	0.00%
05-3960 Plumbing Permits	1,014	1,400	1,200	1,400	0.00%
05-3980 Peddling Permits	140	100	30	100	0.00%
05-3990 Other Permits	195	-	-	-	N/A
05-6200 Dog Impoundment Fee	990	600	950	700	16.67%
05-6201 Dog Vaccination Fee	120	150	120	140	-6.67%
05-6900 Cemetery Burial Fee	100	100	100	100	0.00%
05-7200 Miscellaneous	5,691	300	50	300	0.00%
Subtotal	26,946	26,750	16,910	22,315	-16.58%
<u>CAPITAL & PROPERTY</u>					
05-5100 Investments & Interest	6,580	7,900	8,000	8,000	1.27%
05-5200 Leases & Rentals	1,270	1,200	950	-	-100.00%
05-7500 Gain on Sale of Assets	-	-	-	-	N/A
Subtotal	7,850	9,100	8,950	8,000	-12.09%

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

GENERAL FUND REVENUE DETAIL

Classification	2014-15 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~REVENUE DETAIL (Continued)~					
<u>MUNICIPAL COURT</u>					
11-4000 Court Fines	99,127	72,000	104,600	80,000	11.11%
11-7205 Arrest Fees	3,446	3,400	6,000	4,000	17.65%
11-7206 Driving Safety Course Fees	880	900	3,000	900	0.00%
11-7201 Warrant Fees	4,356	4,500	9,500	5,000	11.11%
11-7209 Traffic Fees	1,217	1,300	2,700	1,300	0.00%
11-7211 Child Safety Fees	738	500	400	400	-20.00%
11-7213 Administrative Fees	360	500	400	400	-20.00%
11-7214 Court Security Fees	2,009	2,000	3,500	2,500	25.00%
11-7215 Court Technology Fees	2,678	2,700	5,000	3,000	11.11%
11-7216 Omnibase	739	700	1,600	700	0.00%
11-7217 City Judicial Fee	414	400	700	500	25.00%
11-7200 Miscellaneous	6,872	5,000	8,000	5,000	0.00%
Subtotal	122,836	93,900	145,400	103,700	10.44%
<u>PUBLIC SAFETY</u>					
20-7200 Miscellaneous	3,974	900	250	900	0.00%
20-4200 Grants	48,250	81,275	70,923	-	-100.00%
20-7500 Gain on Sale of Assets	2,880	-	2,000	-	N/A
20-4401 Donations	25	-	10,908	-	N/A
20-4402 Forfeiture Revenue	-	-	-	-	N/A
20-4403 LEOSE Revenue	1,290	1,200	1,277	1,200	0.00%
Subtotal	56,420	83,375	85,358	2,100	-97.48%
<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	43,526	-	18,480	-	N/A
53-4401 Donations	1,557	-	2,300	-	N/A
53-5200 Lease & Rentals	1,110	900	700	800	-11.11%
53-7202 Fines & Fees	4,307	3,900	3,800	3,900	0.00%
53-7203 Memorials	1,060	50	1,400	50	0.00%
53-7204 Copies	4,002	3,200	4,000	3,500	9.38%
Subtotal	60,562	13,050	35,680	13,250	1.53%
<u>RECREATION</u>					
52-5200 Golf Course Rental	-	10	-	10	0.00%
51-6100 Pool Admissions	8,385	11,000	7,000	8,000	-27.27%
51-7200 Pool Concessions	397	1,800	2,000	1,800	0.00%
Subtotal	8,782	12,810	9,000	9,810	-23.42%

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

GENERAL FUND REVENUE DETAIL

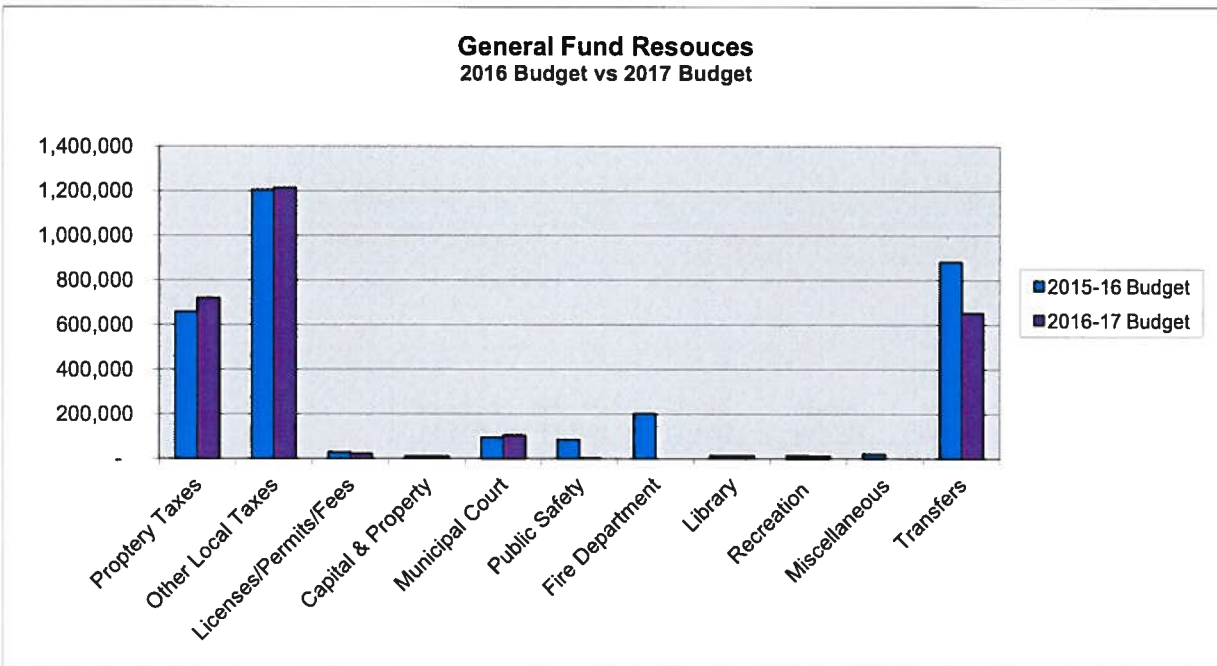
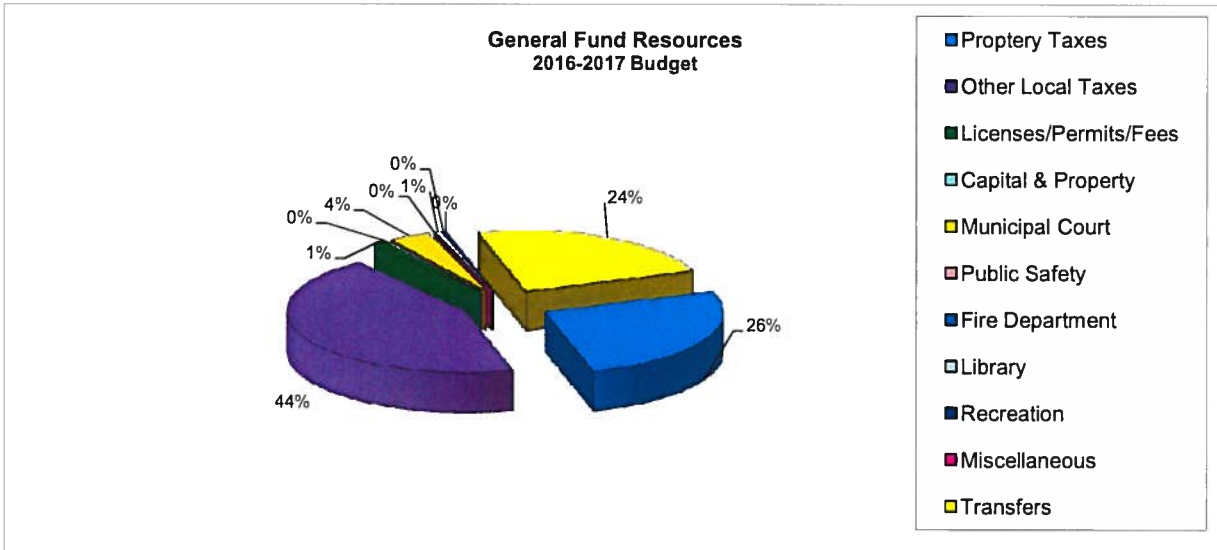
Classification	2014-15 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~REVENUE DETAIL (Continued)~					
<u>MISCELLANEOUS</u>					
10-4200 Grants	274,898	-	-	-	N/A
40-7200 Miscellaneous	100	-	-	-	N/A
50-7200 Miscellaneous	-	-	-	-	N/A
60-4200 Grants	87,784	-	-	-	N/A
60-6500 Sale of Materials	2	19,500	-	-	-100.00%
Subtotal	362,784	19,500	-	-	-100.00%
<u>TRANSFERS</u>					
05-3550 Utility Gross Receipts Fee	167,234	173,744	166,000	200,408	15.35%
20-7100 From Equipment Fund	28,000	28,000	28,000	28,000	0.00%
30-7100 From Fire Equip. Fund	111,157	250,000	-	-	-100.00%
10-7110 Intergovernmental - CCIDC	-	2,000	-	-	-100.00%
60-7110 Intergovernmental - CCIDC	12,255	-	-	-	N/A
05-7110 Intergovernmental - CCIDC	30,000	30,000	30,000	30,000	0.00%
05-7170 From Water Department	148,664	135,955	116,000	135,172	-0.58%
05-7171 From Sewer Department	84,947	86,755	83,000	85,972	-0.90%
05-7172 From Garbage Department	84,947	86,755	83,000	85,972	-0.90%
05-7173 From Gas Department	84,947	86,755	83,000	85,972	-0.90%
05-7175 From Utility Department	-	-	-	-	N/A
Subtotal	752,149	879,964	589,000	651,497	
TOTAL REVENUES	\$ 3,200,610	\$ 3,199,099	\$ 2,716,712	\$ 2,743,435	-14.24%

**CITY OF COLUMBUS, TEXAS
2016-2017 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
2016-2017 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 \$0.00952 per \$100 valuation.

RIGHT OF WAY FEES

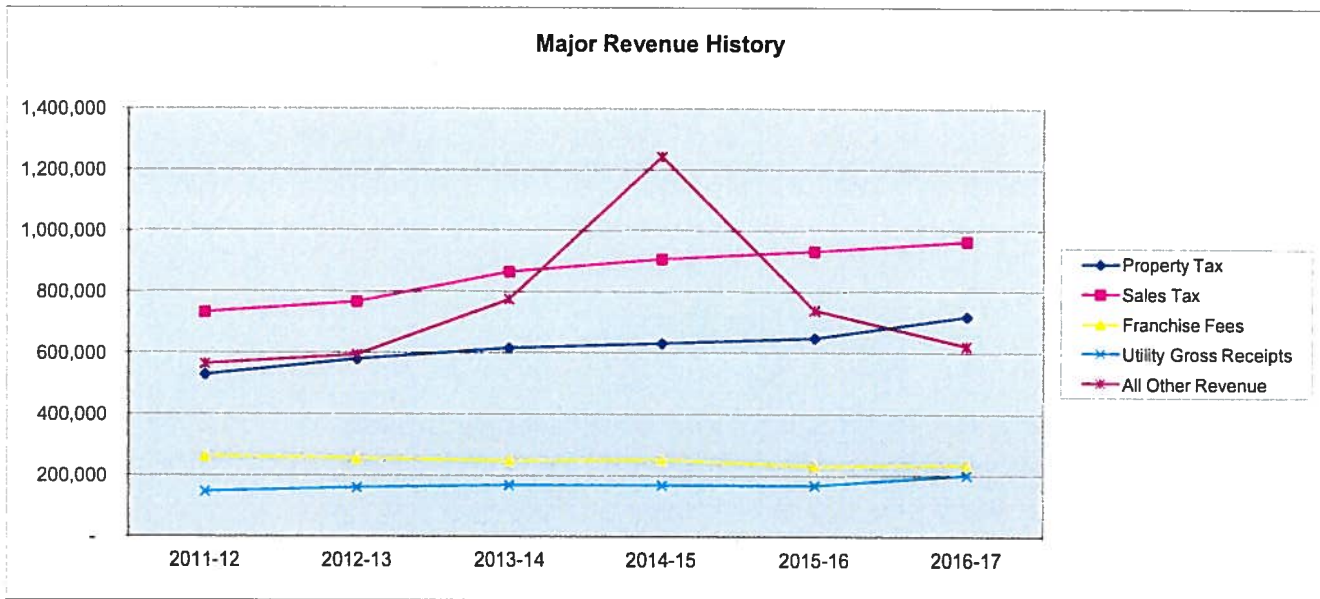
The City receives a use fee from utility providers operating within the City's rights-of-way. Right of way fees are regulated by state and federal law therefore the City has no means of increasing right of way fee revenues.

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 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Estimated 2015-16	Budgeted 2016-17
Property Tax	528,317	578,624	616,035	631,663	648,514	719,263
Sales Tax	732,969	767,295	865,689	907,471	933,000	966,000
Franchise Fees	261,982	255,088	247,048	250,639	230,000	235,000
Utility Gross Receipts	145,653	158,634	167,234	167,234	166,000	200,408
All Other Revenue	564,451	593,397	775,368	1,243,603	739,198	622,763
TOTAL	2,233,372	2,353,038	2,671,374	3,200,610	2,716,712	2,743,435

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

GENERAL FUND EXPENDITURE SUMMARY

Classification	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-2017 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 1,664,736	\$ 1,757,474	\$ 1,706,989	\$ 1,866,759	6.22%
Maintenance & Supplies	381,638	455,445	404,055	435,075	-4.47%
Services	634,487	466,972	437,340	479,532	2.69%
Transfers	22,650	22,650	22,650	42,050	85.65%
Subtotal	<u>2,703,510</u>	<u>2,702,541</u>	<u>2,571,033</u>	<u>2,823,417</u>	4.47%
Capital Outlay	<u>298,004</u>	<u>675,080</u>	<u>224,841</u>	<u>103,000</u>	-84.74%
Total Expenditures	<u><u>3,001,514</u></u>	<u><u>3,377,621</u></u>	<u><u>2,795,875</u></u>	<u><u>2,926,417</u></u>	-13.36%

~AUTHORIZED POSITIONS~

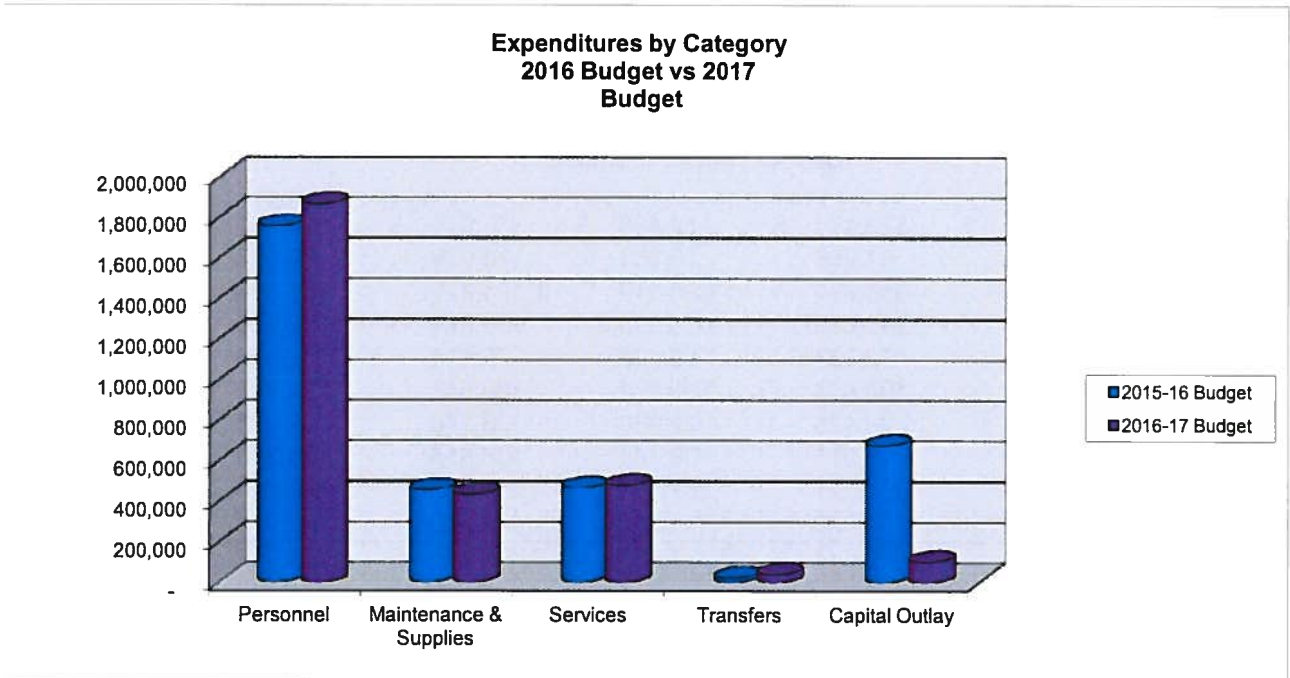
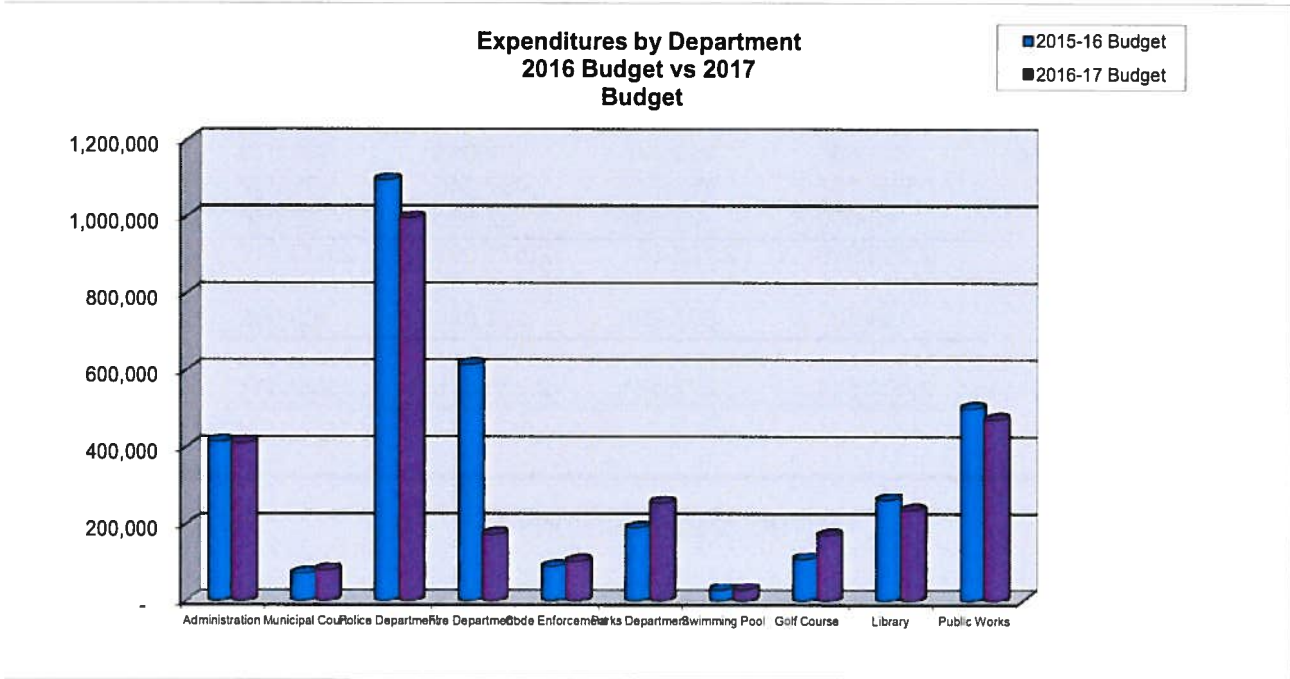
Administration	3.00	3.00	3.00	3.00	0.00%
Municipal Court	1.50	1.50	1.50	1.50	0.00%
Police Department	12.00	12.00	12.00	12.00	0.00%
Code Enforcement	1.00	1.00	1.00	1.00	0.00%
Parks Department	3.35	3.35	2.45	3.45	2.99%
Swimming Pool	0.90	0.90	0.90	0.90	0.00%
Golf Course	-	-	-	-	N/A
Library	3.50	3.50	3.50	3.50	0.00%
Public Works	3.85	3.85	3.85	3.45	-10.39%
Total Personnel	<u>29.10</u>	<u>29.10</u>	<u>28.20</u>	<u>28.80</u>	-1.03%

~DEPARTMENT SUMMARY~

Administration	\$ 679,475	\$ 414,439	\$ 376,071	\$ 410,791	-0.88%
Municipal Court	64,966	70,701	70,079	79,878	12.98%
Police Department	983,804	1,095,872	1,055,870	996,863	-9.03%
Fire Department	247,635	615,333	157,814	172,586	-71.95%
Code Enforcement	72,837	89,448	76,614	102,678	14.79%
Parks Department	194,558	189,881	180,537	254,881	34.23%
Swimming Pool	26,125	28,956	35,176	29,815	2.97%
Golf Course	15,973	108,781	108,816	170,200	56.46%
Library	251,321	262,991	266,097	236,723	-9.99%
Public Works	464,820	501,219	468,800	472,000	-5.83%
Total Expenditures	<u><u>\$ 3,001,514</u></u>	<u><u>\$ 3,377,621</u></u>	<u><u>\$ 2,795,875</u></u>	<u><u>\$ 2,926,417</u></u>	-13.36%

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

GENERAL FUND EXPENDITURES SUMMARY



**CITY OF COLUMBUS, TEXAS
2016-2017 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
2016-2017 BUDGET EXPENDITURES**

Fund: General **Department:** Administration **Account:** 01-10

Classification	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-2017 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 279,885	\$ 289,244	\$ 257,162	\$ 284,666	-1.58%
Maintenance & Supplies	23,093	19,500	18,859	20,150	3.33%
Services	376,498	105,695	100,049	105,975	0.26%
Subtotal	<u>679,475</u>	<u>414,439</u>	<u>376,071</u>	<u>410,791</u>	-0.88%
Capital Outlay	-	-	-	-	
Total Expenditures	<u>\$ 679,475</u>	<u>\$ 414,439</u>	<u>\$ 376,071</u>	<u>\$ 410,791</u>	-0.88%

~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	\$ 209,423	\$ 216,104	\$ 188,748	\$ 207,979	
8107 Longevity	925	470	470	670	
8106 Council Attendance	7,250	8,500	8,025	8,500	
8120 Social Security	16,328	17,218	14,850	16,612	
8130 TMRS Retirement	29,177	29,075	27,250	29,144	
8140 Health & Life Insurance	16,136	17,254	17,095	21,158	
8150 Workers' Compensation	646	623	724	603	
Subtotal	<u>279,885</u>	<u>289,244</u>	<u>257,162</u>	<u>284,666</u>	-1.58%

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET EXPENDITURES**

Fund:	Department:	Account:				
General	Administration	01-10				
Classification	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-2017 Budget	Var %	
~EXPENDITURE DETAIL (Continued)~						
Maintenance & Supplies						
8210 General Supplies	1,511	1,200	1,500	1,500		
8245 Office Supplies	5,051	5,000	4,500	5,000		
8246 Postage	143	200	150	200		
8260 Building Maintenance	5,847	2,000	1,750	2,000		
8263 Office Equipment Maint	-	300	-	300		
8264 Software Maintenance	8,949	9,200	9,327	9,500		
8267 Equipment Maintenance	1,593	1,600	1,633	1,650		
Subtotal	23,093	19,500	18,859	20,150	3.33%	
Services						
8317 Appraisal District Fee	20,832	21,475	20,162	21,475		
8321 Dues & Subscriptions	3,141	3,200	2,500	3,200		
8325 Election Expense	1,134	2,100	1,467	2,100		
8326 Electricity	9,037	11,000	9,000	10,000		
8332 Liability Insurance	2,678	2,500	2,352	2,500		
8335 Building Insurance	1,201	1,000	1,235	1,200		
8350 Training	3,197	2,500	3,112	3,000		
8355 Outside Services	11,289	4,000	5,200	4,000		
8360 Janitorial Service	458	4,000	1,700	4,000		
8362 Printing & Advertising	2,220	1,500	1,550	1,600		
8363 Professional Services	28,295	29,000	28,789	29,000		
8367 Legal Fees	7,640	11,000	10,550	11,000		
8370 Rent/Lease	5,568	5,500	5,427	5,500		
8380 Telephone	3,941	4,000	3,985	4,400		
8390 Miscellaneous	2,265	1,600	1,700	1,600		
8392 Economic Dev	273,603	1,320	1,320	1,400		
8394 Public Relations	-	-	-	-		
Subtotal	376,498	105,695	100,049	105,975	0.26%	
Capital Outlay						
8420 Improvements	-	-	-	-		
8460 Office Equipment	-	-	-	-		
Subtotal	-	-	-	-	N/A	
Total Expenditures	<u>\$ 679,475</u>	<u>\$ 414,439</u>	<u>\$ 376,071</u>	<u>\$ 410,791</u>	-0.88%	

**CITY OF COLUMBUS, TEXAS
2016-2017 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
2016-2017 BUDGET EXPENDITURES**

Fund: General **Department:** Municipal Court **Account:** 01-11

Classification	2014-2015 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 53,072	\$ 54,811	\$ 54,254	\$ 57,778	5.41%
Maintenance & Supplies	5,442	5,240	6,252	8,550	63.17%
Services	6,453	10,650	9,573	13,550	27.23%
Subtotal	<u>64,966</u>	<u>70,701</u>	<u>70,079</u>	<u>79,878</u>	12.98%
Capital Outlay	-	-	-	-	
Total Expenditures	<u>\$ 64,966</u>	<u>\$ 70,701</u>	<u>\$ 70,079</u>	<u>\$ 79,878</u>	12.98%

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
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	\$ 36,017	\$ 37,248	\$ 36,168	\$ 37,812	
8107 Longevity	928	1,018	1,018	1,108	
8120 Social Security	2,810	2,927	2,875	2,977	
8130 TMRS Retirement	5,114	5,136	5,710	5,430	
8140 Health & Life Insurance	8,108	8,386	8,371	10,354	
8150 Workers' Compensation	96	96	112	98	
Subtotal	<u>53,072</u>	<u>54,811</u>	<u>54,254</u>	<u>57,778</u>	5.41%

**CITY OF COLUMBUS, TEXAS
2016-2017 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
2016-2017 BUDGET EXPENDITURES**

Fund: General **Department:** Police **Account:** 01-20

Classification	2014-2015 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 761,560	\$ 784,009	\$ 765,265	\$ 814,345	3.87%
Maintenance & Supplies	74,367	97,300	77,755	91,300	-6.17%
Services	50,356	43,088	38,575	44,219	2.62%
Transfers	5,000	5,000	5,000	5,000	0.00%
Subtotal	<u>891,283</u>	<u>929,397</u>	<u>886,595</u>	<u>954,863</u>	2.74%
Capital Outlay	<u>92,521</u>	<u>166,475</u>	<u>169,275</u>	<u>42,000</u>	
Total Expenditures	<u>\$ 983,804</u>	<u>\$ 1,095,872</u>	<u>\$ 1,055,870</u>	<u>\$ 996,863</u>	-9.03%

~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	\$ 551,786	\$ 559,856	\$ 554,500	\$ 568,229	
8103 Wages, Overtime	512	10,000	2,000	10,000	
8107 Longevity	2,515	2,420	2,515	2,450	
8108 Certification Pay	8,925	8,800	8,750	8,800	
8120 Social Security	42,305	44,452	42,500	45,095	
8130 TMRS Retirement	77,848	78,007	77,500	82,335	
8140 Health & Life Insurance	65,170	67,979	65,000	83,736	
8150 Workers' Compensation	12,498	12,495	12,500	13,700	
Subtotal	<u>761,560</u>	<u>784,009</u>	<u>765,265</u>	<u>814,345</u>	3.87%

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET EXPENDITURES**

Fund:
General

Department:
Police

Account:
01-20

Classification	2014-2015 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	28,988	27,000	17,250	27,000	
8240 Gas & Oil	25,508	32,000	20,750	32,000	
8245 Office Supplies	3,590	13,800	7,985	7,300	
8264 Software Maint	484	7,000	12,511	7,500	
8266 Vehicle Maintenance	7,209	8,000	14,615	8,000	
8267 Equipment Maint	520	3,500	410	3,500	
8285 Wearing Apparel	8,067	6,000	4,234	6,000	
Subtotal	74,367	97,300	77,755	91,300	-6.17%
Services					
8312 Maint Shop Labor	15,198	15,838	15,637	16,394	
8321 Dues & Subscriptions	560	500	569	500	
8332 Liability Insurance	4,743	5,000	4,019	5,000	
8333 Vehicle Insurance	2,326	2,250	2,446	2,500	
8350 Training	1,802	1,500	2,936	1,500	
8351 LEOSE Expenses	1,070	1,000	1,302	1,325	
8355 Outside Services	15,312	7,000	3,450	7,000	
8362 Printing & Advertising	939	500	200	500	
8363 Professional Services	700	750	150	750	
8370 Rent/Lease	2,463	2,500	2,631	2,500	
8371 Arrestee Medical Treat	-	250	-	250	
8380 Telephone	5,173	5,500	5,200	5,500	
8390 Miscellaneous	70	500	35	500	
Subtotal	50,356	43,088	38,575	44,219	2.62%
Capital Outlay					
8420 Improvements	-	-	-	-	
8465 Software	54,177	-	-	-	
8480 Vehicles	38,344	85,200	88,375	42,000	
8490 Equipment	-	81,275	80,900	-	
Subtotal	92,521	166,475	169,275	42,000	-74.77%
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	\$ 983,804	\$ 1,095,872	\$ 1,055,870	\$ 996,863	-9.03%

**CITY OF COLUMBUS, TEXAS
2016-2017 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
2016-2017 BUDGET EXPENDITURES**

Fund: General **Department:** Fire **Account:** 01-30

Classification	2014-2015 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 34,317	\$ 51,200	\$ 45,355	\$ 51,200	0.00%
Maintenance & Supplies	59,746	54,100	70,392	57,900	7.02%
Services	29,765	40,783	29,417	31,436	-22.92%
Transfers	12,650	12,650	12,650	32,050	153.36%
Subtotal	<u>136,478</u>	<u>158,733</u>	<u>157,814</u>	<u>172,586</u>	8.73%
Capital Outlay	111,157	456,600	-	-	
Total Expenditures	<u>\$ 247,635</u>	<u>\$ 615,333</u>	<u>\$ 157,814</u>	<u>\$ 172,586</u>	-71.95%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Personnel					
8131 Retired Fireman Ben	\$ 32,367	\$ 49,200	\$ 43,405	\$ 49,200	
8160 Disability Insurance	1,950	2,000	1,950	2,000	
Subtotal	<u>34,317</u>	<u>51,200</u>	<u>45,355</u>	<u>51,200</u>	0.00%
Maintenance & Supplies					
8210 General Supplies	4,153	7,000	10,000	7,000	
8227 Fire/Rescue	7,038	3,000	7,500	3,000	
8240 Gas & Oil	3,013	3,800	2,000	3,800	
8245 Office Supplies	122	100	50	100	
8260 Building Maintenance	20,896	5,000	4,850	5,000	
8266 Vehicle Maintenance	11,005	13,200	28,000	14,000	
8267 Equipment Maintenance	5,472	6,000	2,401	9,000	
8285 Wear Apparel	8,048	16,000	15,591	16,000	
Subtotal	<u>59,746</u>	<u>54,100</u>	<u>70,392</u>	<u>57,900</u>	7.02%

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET EXPENDITURES**

Fund:
General

Department:
Fire

Account:
01-30

Classification	2014-2015 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Services					
8312 Maint Shop Labor	1,447	1,508	1,489	1,561	
8321 Dues & Subscriptions	1,653	1,800	1,944	1,800	
8326 Electricity	6,408	6,000	5,400	6,000	
8328 Firemen Attend Bonus	3,800	4,500	3,180	4,500	
8332 Liability Insurance	467	500	402	500	
8333 Vehicle Insurance	5,686	5,800	6,305	5,800	
8335 Building Insurance	480	400	494	500	
8350 Training	4,714	6,000	6,378	6,500	
8360 Janitorial Service	1,225	1,225	1,225	1,225	
8363 Professional Services	675	10,000	-	-	
8380 Telephone	3,038	3,000	2,600	3,000	
8390 Miscellaneous	171	50	-	50	
Subtotal	29,765	40,783	29,417	31,436	-22.92%
Capital Outlay					
8490 Equipment	111,157	6,600	-	-	
8480 Vehicles	-	450,000	-	-	
Subtotal	111,157	456,600	-	-	-100.00%
Transfers					
8611 Transfer to Fire Equip Fund	12,650	12,650	12,650	32,050	
Subtotal	12,650	12,650	12,650	32,050	153.36%
Total Expenditures	\$ 247,635	\$ 615,333	\$ 157,814	\$ 172,586	-71.95%

**CITY OF COLUMBUS, TEXAS
2016-2017 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
2016-2017 BUDGET EXPENDITURES**

Fund:	Department:	Account:				
General	Code Enforcement	01-40				
Classification	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Budget	Var %	
~EXPENDITURE DETAIL (Continued)~						
Maintenance & Supplies						
8210 Gen Supplies	209	500	250	500		
8216 Fire Prevention	465	500	450	500		
8226 Dog Pound Supplies	2	1,500	974	1,500		
8240 Gas, Oil, Lubricants	2,269	2,900	1,450	2,900		
8245 Office Supplies	17	100	75	100		
8264 Software Maintenance	1,435	1,600	1,454	1,600		
8266 Vehicle Maintenance	434	250	750	250		
8285 Wearing Apparel	83	375	100	375		
Subtotal	4,914	7,725	5,503	7,725	0.00%	
Services						
8312 Maint Shop Labor	724	754	745	781		
8321 Dues & Subscriptions	142	500	350	500		
8332 Liability Insurance	56	60	48	60		
8333 Vehicle Insurance	155	200	217	200		
8335 Building Insurance	24	50	62	75		
8350 Training	185	1,000	1,500	4,000		
8363 Professional Services	390	1,600	117	500		
8366 Demolition Services	10	10,000	75	10,000		
8367 Legal Fees	1,454	800	150	800		
8380 Telephone	416	600	435	700		
8388 Mowing Services	-	250	-	250		
Subtotal	3,557	15,814	3,699	17,866		
Transfers						
8610 Transfer to Equipment Fund	500	500	500	500		
Subtotal	500	500	500	500	0.00%	
Total Expenditures	<u>\$ 72,837</u>	<u>\$ 89,448</u>	<u>\$ 76,614</u>	<u>\$ 102,678</u>		

**CITY OF COLUMBUS, TEXAS
2016-2017 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
2016-2017 BUDGET EXPENDITURES**

Fund:
General

Department:
Parks

Account:
01-50

Classification	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 144,732	\$ 135,173	\$ 138,964	\$ 186,120	37.69%
Maintenance & Supplies	12,351	16,800	5,550	16,800	0.00%
Services	35,475	35,908	34,022	35,961	0.15%
Transfers	2,000	2,000	2,000	2,000	0.00%
Subtotal	<u>194,558</u>	<u>189,881</u>	<u>180,537</u>	<u>240,881</u>	26.86%
Capital Outlay	-	-	-	14,000	
Total Expenditures	<u>\$ 194,558</u>	<u>\$ 189,881</u>	<u>\$ 180,537</u>	<u>\$ 254,881</u>	34.23%

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
Superintendent	0.45	0.45	0.45	0.45	
Laborer	2.90	2.90	2.00	3.00	
Total Personnel	<u>3.35</u>	<u>3.35</u>	<u>2.45</u>	<u>3.45</u>	2.99%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 99,961	\$ 92,813	\$ 95,457	\$ 125,184	
8103 Wages, Overtime	4,248	4,000	4,119	4,000	
8107 Longevity	1,330	1,515	1,515	1,635	
8120 Social Security	7,689	7,522	7,316	10,008	
8130 TMRS Retirement	14,716	13,199	13,852	18,265	
8140 Health & Life Insurance	13,688	13,806	13,192	23,944	
8150 Workers' Compensation	3,101	2,318	3,514	3,084	
Subtotal	<u>144,732</u>	<u>135,173</u>	<u>138,964</u>	<u>186,120</u>	37.69%

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET EXPENDITURES**

Fund:
General

Department:
Parks

Account:
01-50

Classification	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	1,465	1,500	950	1,500	
8240 Gas & Oil	3,413	3,500	800	3,500	
8245 Office Supplies	-	-	-	-	
8250 Chemical Supplies	199	500	300	500	
8260 Building Maintenance	3,974	5,000	200	5,000	
8266 Vehicle Maintenance	309	500	1,050	500	
8267 Eq Maintenance	1,840	2,500	1,000	2,500	
8268 Other Maintenance	387	2,000	500	2,000	
8285 Wearing Apparel	764	1,300	750	1,300	
Subtotal	12,351	16,800	5,550	16,800	0.00%
Services					
8312 Maint Shop Labor	1,447	1,508	1,489	1,561	
8326 Electricity	31,712	32,000	30,000	32,000	
8332 Liability Insurance	934	1,000	804	1,000	
8335 Building Insurance	1,381	1,400	1,729	1,400	
8350 Training	-	-	-	-	
8390 Miscellaneous	-	-	-	-	
Subtotal	35,475	35,908	34,022	35,961	0.15%
Capital Outlay					
8420 Improvements	-	-	-	-	
8490 Equipment	-	-	-	14,000	
Subtotal	-	-	-	14,000	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	\$ 194,558	\$ 189,881	\$ 180,537	\$ 254,881	34.23%

**CITY OF COLUMBUS, TEXAS
2016-2017 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
2016-2017 BUDGET EXPENDITURES**

Fund: General **Department:** Swimming Pool **Account:** 01-51

Classification	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 16,180	\$ 18,696	\$ 21,382	\$ 19,540	4.51%
Maintenance & Supplies	5,961	6,600	9,838	6,600	0.00%
Services	3,984	3,660	3,957	3,675	0.41%
Subtotal	<u>26,125</u>	<u>28,956</u>	<u>35,176</u>	<u>29,815</u>	2.97%
Capital Outlay	-	-	-	-	
Total Expenditures	<u>\$ 26,125</u>	<u>\$ 28,956</u>	<u>\$ 35,176</u>	<u>\$ 29,815</u>	2.97%

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 14,646	\$ 16,995	\$ 19,389	\$ 17,763	
8120 Social Security	1,120	1,300	1,527	1,359	
8150 Workers' Compensation	414	401	466	419	
Subtotal	<u>16,180</u>	<u>18,696</u>	<u>21,382</u>	<u>19,540</u>	4.51%
Maintenance & Supplies					
8210 General Supplies	511	1,000	2,738	1,000	
8250 Chemical Supplies	2,897	3,200	3,800	3,200	
8260 Building Maintenance	440	200	350	200	
8267 Equipment Maintenance	1,826	1,700	2,800	1,700	
8268 Other Maintenance	287	500	150	500	
Subtotal	<u>5,961</u>	<u>6,600</u>	<u>9,838</u>	<u>6,600</u>	0.00%

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET EXPENDITURES**

Fund:
General

Department:
Swimming Pool

Account:
01-51

Classification	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Services					
8326 Electricity	3,122	2,900	3,225	2,900	
8332 Liability Insurance	187	200	161	200	
8335 Building Insurance	60	60	74	75	
8380 Telephone	495	500	497	500	
8390 Miscellaneous	120	-	-	-	
Subtotal	3,984	3,660	3,957	3,675	0.41%
Capital Outlay					
8490 Equipment	-	-	-	-	
Subtotal	-	-	-	-	N/A
Total Expenditures	<u>\$ 26,125</u>	<u>\$ 28,956</u>	<u>\$ 35,176</u>	<u>\$ 29,815</u>	

**CITY OF COLUMBUS, TEXAS
2016-2017 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
2016-2017 BUDGET EXPENDITURES**

Fund:
General

Department:
Golf Course

Account:
01-52

Classification	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Budget	Var %
Capital Outlay					
8420 Improvements	-	-	-	47,000	N/A
Subtotal	-	-	-	47,000	
Total Expenditures	\$ 15,973	\$ 108,781	\$ 108,816	\$ 170,200	56.46%

**CITY OF COLUMBUS, TEXAS
2016-2017 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
2016-2017 BUDGET EXPENDITURES**

Fund:
General

Department:
Library

Account:
01-53

Classification	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 148,428	\$ 159,631	\$ 156,364	\$ 168,498	5.55%
Maintenance & Supplies	57,156	66,130	67,005	44,000	-33.46%
Services	33,032	24,225	30,023	24,225	0.00%
Subtotal	<u>238,616</u>	<u>249,986</u>	<u>253,392</u>	<u>236,723</u>	-5.31%
Capital Outlay	12,705	13,005	12,705	-	
Total Expenditures	<u>\$ 251,321</u>	<u>\$ 262,991</u>	<u>\$ 266,097</u>	<u>\$ 236,723</u>	-9.99%

~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	\$ 108,051	\$ 117,769	\$ 114,000	\$ 121,195	
8107 Longevity	1,310	1,430	1,430	1,550	
8120 Social Security	8,315	9,119	8,525	9,390	
8130 TMRS Retirement	14,157	14,134	15,207	15,223	
8140 Health & Life Insurance	16,316	16,872	16,845	20,816	
8150 Workers' Compensation	279	307	357	323	
Subtotal	<u>148,428</u>	<u>159,631</u>	<u>156,364</u>	<u>168,498</u>	5.55%

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET EXPENDITURES**

Fund:
General

Department:
Library

Account:
01-53

Classification	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	21,611	14,500	14,500	4,500	
8211 Archive Supplies	479	250	465	500	
8212 Books	18,169	21,500	21,500	15,000	
8214 Audio Visual	3,484	4,200	4,200	3,200	
8215 Book Preparation Supplies	1,376	1,200	1,200	1,400	
8218 Promotional Supplies	1,837	2,980	3,600	2,400	
8220 Janitorial Supplies	529	2,000	1,100	1,500	
8245 Office Supplies	2,314	3,000	2,225	3,000	
8246 Postage	616	500	465	500	
8260 Building Maintenance	4,653	13,500	15,500	9,000	
8264 Software Maintenance	2,088	2,500	2,250	3,000	
8268 Other Maintenance	-	-	-	-	
Subtotal	57,156	66,130	67,005	44,000	-33.46%
Services					
8321 Dues & Subscriptions	3,339	4,700	3,700	4,000	
8326 Electricity	11,227	11,500	9,500	11,500	
8332 Liability Insurance	117	125	100	125	
8335 Building Insurance	810	850	1,050	1,050	
8350 Training	907	1,000	1,023	1,500	
8355 Outside Services	7,102	5,000	4,950	5,000	
8360 Janitorial Service	8,400	-	8,400	-	
8380 Telephone	1,130	1,000	1,250	1,000	
8390 Miscellaneous	-	50	50	50	
Subtotal	33,032	24,225	30,023	24,225	
Capital Outlay					
8420 Improvements	-	-	-	-	
8490 Equipment	12,705	13,005	12,705	-	
Subtotal	12,705	13,005	12,705	-	-100.00%
Total Expenditures	\$ 251,321	\$ 262,991	\$ 266,097	\$ 236,723	-9.99%

**CITY OF COLUMBUS, TEXAS
2016-2017 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
2016-2017 BUDGET EXPENDITURES**

Fund:
General

Department:
Public Works

Account:
01-60

Classification	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 162,695	\$ 199,301	\$ 201,331	\$ 208,025	4.38%
Maintenance & Supplies	135,637	175,050	140,400	175,050	0.00%
Services	82,367	85,368	81,708	86,426	1.24%
Transfers	2,500	2,500	2,500	2,500	0.00%
Subtotal	<u>383,199</u>	<u>462,219</u>	<u>425,939</u>	<u>472,000</u>	2.12%
Capital Outlay	81,621	39,000	42,861	-	
Total Expenditures	<u>\$ 464,820</u>	<u>\$ 501,219</u>	<u>\$ 468,800</u>	<u>\$ 472,000</u>	-5.83%

~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	2.00	
Total Personnel	<u>3.85</u>	<u>3.85</u>	<u>3.85</u>	<u>3.45</u>	-10.39%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 111,698	\$ 136,368	\$ 137,944	\$ 138,939	
8103 Wages, Overtime	2,235	3,500	5,200	3,500	
8107 Longevity	1,620	1,765	1,700	1,885	
8120 Social Security	8,001	10,835	10,144	11,041	
8130 TMRS Retirement	15,722	19,013	17,788	20,150	
8140 Health & Life Insurance	13,728	19,460	18,844	23,991	
8150 Workers' Compensation	9,692	8,360	9,711	8,519	
Subtotal	<u>162,695</u>	<u>199,301</u>	<u>201,331</u>	<u>208,025</u>	4.38%

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET EXPENDITURES**

Fund:
General

Department:
Public Works

Account:
01-60

Classification	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	16,118	22,000	12,439	22,000	
8230 Curb & Gutter Supplies	-	19,500	-	19,500	
8240 Gas & Oil	13,551	18,000	11,260	18,000	
8245 Office Supplies	12	50	6	50	
8250 Chemical Supplies	179	500	175	500	
8266 Vehicle Maintenance	3,357	4,000	6,525	4,000	
8267 Equipment Maintenance	3,963	5,000	4,645	5,000	
8269 Street Seal Coat	94,730	100,000	100,000	100,000	
8275 Signs	2,715	4,000	3,500	4,000	
8280 Small Tools	47	800	775	800	
8285 Wearing Apparel	964	1,200	1,075	1,200	
Subtotal	<u>135,637</u>	<u>175,050</u>	<u>140,400</u>	<u>175,050</u>	0.00%
Services					
8312 Maint Shop Labor	28,949	30,168	29,785	31,226	
8326 Electricity	42,817	46,000	41,836	46,000	
8332 Liability Insurance	1,402	1,500	1,206	1,500	
8333 Vehicle Insurance	2,223	2,150	2,337	2,150	
8335 Building Insurance	2,041	1,700	2,100	1,700	
8350 Training	-	100	-	100	
8355 Outside Services	3,385	1,500	4,150	1,500	
8362 Printing & Advertising	359	250	75	250	
8363 Professional Services	1,000	500	-	500	
8365 Engineering Fees	-	1,000	-	1,000	
8380 Telephone	192	500	218	500	
Subtotal	<u>82,367</u>	<u>85,368</u>	<u>81,708</u>	<u>86,426</u>	1.24%
Capital Outlay					
8420 Improvements	81,621	-	2,167	-	
8480 Vehicles	-	25,000	27,993	-	
8490 Equipment	-	14,000	12,701	-	
Subtotal	<u>81,621</u>	<u>39,000</u>	<u>42,861</u>	<u>-</u>	N/A
Transfers					
8610 Transfer to Equipment Fund	2,500	2,500	2,500	2,500	
Subtotal	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	0.00%
Total Expenditures	<u>\$ 464,820</u>	<u>\$ 501,219</u>	<u>\$ 468,800</u>	<u>\$ 472,000</u>	-5.83%

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
2016-2017 BUDGET**

SPECIAL REVENUE FUNDS SUMMARY

	Equipment Replacement Fund	Fire Equipment Replacement Fund	Hotel Occupancy Tax Fund	Total	2014-2015 Budget*
<u>RESOURCES</u>					
Total beginning fund balance	\$ 10,388	\$ 253,235	\$ 679,164	\$ 942,786	\$ 738,805
<u>REVENUES</u>					
Total Revenues	20,350	51,850	273,000	345,200	327,897
TOTAL FUNDS AVAILABLE	30,738	305,085	952,164	1,287,986	1,066,702
<u>EXPENDITURES</u>					
Maintenance & Supplies	\$ -	\$ -	\$ 150	\$ 150	\$ -
Services	-	-	117,500	117,500	89,616
Transfers	28,000	-	-	28,000	28,000
Subtotal	28,000	-	117,650	145,650	117,616
Capital Outlay	-	-	700,000	700,000	6,300
TOTAL EXPENDITURES	28,000	-	817,650	845,650	123,916
<u>ENDING FUND BALANCE</u>					
Total ending fund balance	\$ 2,738	\$ 305,085	\$ 134,514	\$ 442,336	\$ 942,786

*This is the 2014-2015 Budget Estimate.

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

EQUIPMENT REPLACEMENT FUND SUMMARY

Classification	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Budget	Var %
Resources:					
Total Beginning Balance	\$ 25,726	\$ 35,413	\$ 18,023	\$ 10,388	-70.67%
Revenues & Transfers In	20,297	20,400	20,365	20,350	-0.25%
Total Funds Available	<u>46,023</u>	<u>55,813</u>	<u>38,388</u>	<u>30,738</u>	-44.93%
Uses/Deductions					
Expenditures & Transfers Out	28,000	28,000	28,000	28,000	0.00%
Ending Fund Balance					
Total Ending Fund Balance	18,023	27,813	10,388	2,738	-90.16%
Fund Total	<u>\$ 18,023</u>	<u>\$ 27,813</u>	<u>\$ 10,388</u>	<u>\$ 2,738</u>	
Net Revenue (Expenditures)	(7,703)	(7,600)	(7,635)	(7,650)	

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET
EQUIPMENT FUND REVENUES/EXPENDITURES**

Fund:
Equipment Replacement

Department:
N/A

Account:
11-05

Classification	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 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	297	400	365	350	-12.50%
Total Revenues	\$ 20,297	\$ 20,400	\$ 20,365	\$ 20,350	-0.25%
Expenditures					
Transfers	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	0.00%
Subtotal	28,000	28,000	28,000	28,000	0.00%
Total Expenditures	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	0.00%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Transfers					
8605 Transfer to General Fund	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	
Subtotal	28,000	28,000	28,000	28,000	0.00%
Total Expenditures	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	0.00%

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

FIRE EQUIPMENT FUND SUMMARY

Classification	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Budget	Var %
Resources:					
Total Beginning Balance	\$ 301,488	\$ 223,781	\$ 220,902	\$ 253,235	13.16%
Revenues & Transfers In	30,571	33,450	32,333	51,850	55.01%
Total Funds Available	<u>332,059</u>	<u>257,231</u>	<u>253,235</u>	<u>305,085</u>	18.60%
Uses/Deductions					
Expenditures & Transfers Out	111,157	250,000	-	-	N/A
Ending Fund Balance					
Total Ending Fund Balance	220,902	7,231	253,235	305,085	4119.12%
Fund Total	<u>\$ 220,902</u>	<u>\$ 7,231</u>	<u>\$ 253,235</u>	<u>\$ 305,085</u>	
Net Revenue (Expenditures)	(80,586)	(216,550)	32,333	51,850	

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET
FIRE EQUIPMENT FUND REVENUES/EXPENDITURES**

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

Classification	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 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	32,050	153.36%
5100 Interest	1,421	4,300	3,183	3,300	-23.26%
Total Revenues	\$ 30,571	\$ 33,450	\$ 32,333	\$ 51,850	55.01%

Expenditures

Total Expenditures	\$ 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	\$ 250,000	\$ -	\$ -	
Subtotal	111,157	250,000	-	-	N/A
Total Expenditures	\$ 111,157	\$ 250,000	\$ -	\$ -	N/A

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

HOTEL OCCUPANCY TAX FUND SUMMARY

Classification	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Budget	Var %
Resources:					
Total Beginning Balance	\$ 427,657	\$ 678,101	\$ 499,880	\$ 679,164	0.16%
Revenues & Transfers In	263,276	278,000	275,200	273,000	-1.80%
Total Funds Available	<u>690,933</u>	<u>956,101</u>	<u>775,080</u>	<u>952,164</u>	-0.41%
Uses/Deductions					
Expenditures & Transfers Out	191,053	807,200	95,916	817,650	1.29%
Ending Fund Balance					
Total Ending Fund Balance	499,880	148,901	679,164	134,514	-9.66%
Fund Total	<u>\$ 499,880</u>	<u>\$ 148,901</u>	<u>\$ 679,164</u>	<u>\$ 134,514</u>	
Net Revenue (Expenditures)	72,223	(529,200)	179,284	(544,650)	

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

Fund: Hotel Occupancy Tax **Department:** N/A **Account:** 05-12

Classification	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3600 Hotel Occupancy Tax	\$ 258,465	\$ 275,000	\$ 270,000	\$ 270,000	-1.82%
7200 Miscellaneous	-	-	-	-	N/A
5100 Interest	4,811	3,000	5,200	3,000	0.00%
Total Revenues	<u>\$ 263,276</u>	<u>\$ 278,000</u>	<u>\$ 275,200</u>	<u>\$ 273,000</u>	<u>-1.80%</u>
Expenditures					
Personnel	\$ -	\$ -	\$ -	\$ -	N/A
Maintenance & Supplies	2,108	150	-	150	0.00%
Services	102,810	107,050	89,616	117,500	9.76%
Subtotal	<u>104,918</u>	<u>107,200</u>	<u>89,616</u>	<u>117,650</u>	<u>9.75%</u>
Capital Outlay	<u>86,135</u>	<u>700,000</u>	<u>6,300</u>	<u>700,000</u>	<u>0.00%</u>
Total Expenditures	<u>\$ 191,053</u>	<u>\$ 807,200</u>	<u>\$ 95,916</u>	<u>\$ 817,650</u>	<u>1.29%</u>

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

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

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

Fund:
Hotel Occupancy Tax

Department:
N/A

Account:
05-12

Classification	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 Supplies	2,108	-	-	-	
8245 Office Supplies	-	150	-	150	
8268 Maintenance	-	-	-	-	
Subtotal	2,108	150	-	150	0.00%
Services					
8326 Electricity	187	-	126	150	
8362 Printing & Advertising	-	50	-	50	
8367 Legal Fees	75	500	-	500	
8380 Telephone	495	500	600	800	
8363 Professional Services	300	1,000	200	1,000	
8391 Grants	101,752	105,000	88,690	115,000	
Subtotal	102,810	107,050	89,616	117,500	9.76%
Capital Outlay					
8420 Improvements	27,135	700,000	6,300	700,000	
8430 Land	59,000	-	-	-	
Subtotal	86,135	700,000	6,300	700,000	0.00%
Total Expenditures	\$ 191,053	\$ 807,200	\$ 95,916	\$ 817,650	1.29%

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
2016-2017 BUDGET**

DEBT SERVICE FUNDS SUMMARY

	Debt Service 2005/2013 Fund	Debt Service 2010 Fund	Debt Service 2016 Fund	Total	2015-2016 Budget*
<u>RESOURCES</u>					
Total beginning fund balance	\$ (605)	\$ (2,486)	\$ -	\$ (3,092)	\$ 3,688
<u>REVENUES</u>					
Total Revenues	324,265	300,693	205,593	830,551	617,526
TOTAL FUNDS AVAILABLE	323,660	298,206	205,593	827,459	621,214
<u>EXPENDITURES</u>					
Debt Service	\$ 324,225	\$ 301,763	\$ 205,593	\$ 831,581	\$ 624,213
Transfers	-	-	-	-	93
Subtotal	324,225	301,763	205,593	831,581	624,306
TOTAL EXPENDITURES	324,225	301,763	205,593	831,581	624,306
<u>ENDING FUND BALANCE</u>					
Total ending fund balance	\$ (565)	\$ (3,556)	\$ -	\$ (4,121)	\$ (3,092)

*This is the 2015-2016 Budget Estimate.

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

DEBT SERVICE 2016 FUND SUMMARY

Classification	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Budget	Var %
Resources:					
Total Beginning Balance	\$ -	\$ -	\$ -	\$ -	N/A
Revenues & Transfers In	-	-	-	205,593	N/A
Total Funds Available	-	-	-	<u>205,593</u>	N/A
Uses/Deductions					
Expenditures & Transfers Out	-	-	-	205,593	N/A
Ending Fund Balance					
Total Ending Fund Balance	-	-	-	-	N/A
Fund Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Net Revenue (Expenditures)	-	-	-	-	

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET
DEBT SERVICE 2016 REVENUES/EXPENDITURES**

Fund:
Debt Service 2017

Department:
N/A

Account:
02-05

Classification	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3150 Property Taxes	\$ -	\$ -	\$ -	\$ -	N/A
3200 Delinquent Taxes	-	-	-	-	N/A
3300 Penalty and Interest	-	-	-	-	N/A
7100 Transfer from Utility Fund	-	-	-	205,593	N/A
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 205,593</u>	N/A
Services					
Debt Service	\$ -	\$ -	\$ -	\$ 205,593	N/A
Transfers	-	-	-	-	N/A
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>205,593</u>	N/A
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 205,593</u>	N/A

~AUTHORIZED POSITIONS~

No Authorized Positions

-

Debt Service					
8515 Principal	\$ -	\$ -	\$ -	\$ 125,000	
8525 Interest	-	-	-	80,593	
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>205,593</u>	N/A
8605 Transfer to General Fund	-	-	-	-	
8610 Transfer to Utility Fund	\$ -	\$ -	\$ -	\$ -	
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 205,593</u>	N/A

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

DEBT SERVICE 2005 & 2013 FUND SUMMARY

Classification	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Budget	Var %
Resources:					
Total Beginning Balance	\$ 7	\$ 2	\$ (0)	\$ (605)	-30365.95%
Revenues & Transfers In	318,460	319,165	318,613	324,265	1.60%
Total Funds Available	<u>318,467</u>	<u>319,167</u>	<u>318,613</u>	<u>323,660</u>	1.41%
Uses/Deductions					
Expenditures & Transfers Out	318,467	319,125	319,218	324,225	1.60%
Ending Fund Balance					
Total Ending Fund Balance	(0)	42	(605)	(565)	-1446.00%
Fund Total	<u>\$ (0)</u>	<u>\$ 42</u>	<u>\$ (605)</u>	<u>\$ (565)</u>	
Net Revenue (Expenditures)	(7)	40	(605)	40	

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET
DEBT SERVICE 2005 & 2013 REVENUES/EXPENDITURES**

Fund: Debt Service 2013 **Department:** N/A **Account:** 02-05

Classification	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3150 Property Taxes	\$ -	\$ -	\$ -	\$ -	N/A
3200 Delinquent Taxes	72	30	33	30	0.00%
3300 Penalty and Interest	63	10	30	10	0.00%
7112 Bond Proceeds	-	-	-	-	N/A
7100 Transfer from Utility Fund	318,325	319,125	318,550	324,225	1.60%
Total Revenues	<u>\$ 318,460</u>	<u>\$ 319,165</u>	<u>\$ 318,613</u>	<u>\$ 324,265</u>	1.60%
Services					
Debt Service	-	-	-	-	N/A
Transfers	\$ 318,325	\$ 319,125	\$ 319,125	\$ 324,225	1.60%
Subtotal	<u>142</u>	<u>-</u>	<u>93</u>	<u>-</u>	N/A
Subtotal	<u>318,467</u>	<u>319,125</u>	<u>319,218</u>	<u>324,225</u>	1.60%
Total Expenditures	<u>\$ 318,467</u>	<u>\$ 319,125</u>	<u>\$ 319,218</u>	<u>\$ 324,225</u>	1.60%

~AUTHORIZED POSITIONS~

No Authorized Positions

Debt Service					
8515 Principal	\$ 240,000	\$ 245,000	\$ 245,000	\$ 255,000	
8525 Interest	78,325	74,125	74,125	69,225	
Subtotal	<u>318,325</u>	<u>319,125</u>	<u>319,125</u>	<u>324,225</u>	1.60%
8605 Transfer to General Fund	-	-	-	-	
8610 Transfer to Utility Fund	\$ 142	\$ -	\$ 93	\$ -	
Subtotal	<u>142</u>	<u>-</u>	<u>93</u>	<u>-</u>	N/A
Total Expenditures	<u>\$ 318,467</u>	<u>\$ 319,125</u>	<u>\$ 319,218</u>	<u>\$ 324,225</u>	1.60%

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

DEBT SERVICE 2010 FUND SUMMARY

Classification	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Budget	Var %
Resources:					
Total Beginning Balance	\$ 658	\$ 1,075	\$ 3,688	\$ (2,486)	-331.30%
Revenues & Transfers In	298,372	302,502	298,913	300,693	-0.60%
Total Funds Available	<u>299,030</u>	<u>303,577</u>	<u>302,601</u>	<u>298,206</u>	-1.77%
Uses/Deductions					
Expenditures & Transfers Out	295,342	301,763	305,088	301,763	0.00%
Ending Fund Balance					
Total Ending Fund Balance	3,688	1,814	(2,486)	(3,556)	-296.03%
Fund Total	<u>\$ 3,688</u>	<u>\$ 1,814</u>	<u>\$ (2,486)</u>	<u>\$ (3,556)</u>	
Net Revenue (Expenditures)	3,030	739	(6,175)	(1,070)	

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET
DEBT SERVICE 2010 FUND REVENUES/EXPENDITURES**

Fund: Debt Service 2010 **Department:** N/A **Account:** 12-05

Classification	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-17 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3150 Property Taxes	\$ 88,611	\$ 89,458	\$ 90,468	\$ 87,648	-2.02%
3200 Delinquent Taxes	1,946	2,000	600	2,000	0.00%
3300 Penalty and Interest	1,404	1,000	800	1,000	0.00%
5100 Interest	51	50	45	50	0.00%
7112 Bond Proceeds	-	-	-	-	N/A
7150 Transfer from Utility Fund	206,361	209,995	207,000	209,995	0.00%
Total Revenues	<u>\$ 298,372</u>	<u>\$ 302,503</u>	<u>\$ 298,913</u>	<u>\$ 300,693</u>	-0.60%
Expenditures					
Debt Service	\$ 295,342	\$ 301,763	\$ 305,088	\$ 301,763	0.00%
Subtotal	<u>295,342</u>	<u>301,763</u>	<u>305,088</u>	<u>301,763</u>	0.00%
Total Expenditures	<u>\$ 295,342</u>	<u>\$ 301,763</u>	<u>\$ 305,088</u>	<u>\$ 301,763</u>	0.00%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Debt Service					
8515 Principal	\$ 190,000	\$ 200,000	\$ 200,000	\$ 205,000	
8525 Interest	105,342	101,763	105,088	96,763	
Subtotal	<u>295,342</u>	<u>301,763</u>	<u>305,088</u>	<u>301,763</u>	0.00%
Total Expenditures	<u>\$ 295,342</u>	<u>\$ 301,763</u>	<u>\$ 305,088</u>	<u>\$ 301,763</u>	0.00%

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

DEBT SERVICE CALCULATION

<u>2016</u>	<u>Water</u>	<u>Sewer</u>	<u>Gas</u>	
	100.00%	83.33%	11.67%	5%
Interest	80,593	67,158	9,405	4,030
Principal	125,000	104,163	14,588	6,250
Total	205,593	171,321	23,993	10,280

<u>2013</u>	<u>Water</u>	<u>Sewer</u>	
	71.39%	28.61%	
Interest	69,225	49,420	19,805
Principal	255,000	182,045	72,956
Total	324,225	231,464	92,761

<u>2010</u>	<u>Water</u>	<u>Gas</u>	<u>General</u>
	61.9868%	7.6026%	30.4106%
Interest	96,763	59,980	7,356
Principal	205,000	127,073	15,585
Total	301,763	187,053	22,942

Amount Covered by Current Tax Rate

	Principal	Interest
<u>2016*</u>	-	-
<u>2013*</u>	-	-
<u>2010</u>	89,896	28,826

Amount Covered by Delinquent Taxes

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

Amount Covered by Utility Fund

	Water	Sewer	Gas	Total
<u>2016</u>	171,321	23,993	10,280	205,593
<u>2013</u>	231,464	92,761	-	324,225
<u>2010</u>	187,053	-	22,942	209,995
Total	589,838	116,754	33,221	739,813

*Zero percent of the 2013 and 2016 Debt is covered by the currant tax rate

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

**Combination Tax & Revenue Certificates of Obligation
Series 2016**

Fiscal Year Ending Sept. 30th	Principal	Interest	Total	Balance Outstanding September 30th
				\$ 3,080,000
2017	\$ 125,000	\$ 80,593	\$ 205,593	2,955,000
2018	115,000	88,650	203,650	2,840,000
2019	120,000	85,200	205,200	2,720,000
2020	125,000	81,600	206,600	2,595,000
2021	130,000	77,850	207,850	2,465,000
2022	130,000	73,950	203,950	2,335,000
2023	135,000	70,050	205,050	2,200,000
2024	140,000	66,000	206,000	2,060,000
2025	145,000	61,800	206,800	1,915,000
2026	150,000	57,450	207,450	1,765,000
2027	155,000	52,950	207,950	1,610,000
2028	160,000	48,300	208,300	1,450,000
2029	165,000	43,500	208,500	1,285,000
2030	165,000	38,550	203,550	1,120,000
2031	170,000	33,600	203,600	950,000
2032	180,000	28,500	208,500	770,000
2033	185,000	23,100	208,100	585,000
2034	190,000	17,550	207,550	395,000
2035	195,000	11,850	206,850	200,000
2036	200,000	6,000	206,000	-
Total	<u>3,080,000</u>	<u>1,047,043</u>	<u>4,127,043</u>	

3.00% for 20 years

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

**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

**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
2016-2017 BUDGET**

FY 17 Utility Fund Long-Term Financial Plan

	Actual 2013-14	Actual 2014-15	Estimate 2015-16	2016-17
Beginning Fund Balance	2,358,659	4,420,598	3,191,284	2,700,127
Revenues:				
Water Department	846,748	1,111,687	863,763	1,099,802
Sewer Department	721,118	707,917	773,900	923,150
Garbage Department	856,313	856,701	852,650	897,350
Gas Department	977,697	972,586	1,490,646	816,200
Maintenance Department	46,426	47,767	49,150	51,522
Other Revenue	1,017,028	116,004	109,618	110,600
Total Revenue	4,465,330	3,812,661	4,139,727	3,898,624
Operating Expenditures:				
Personnel	648,404	620,729	589,830	635,769
Maintenance & Supplies	276,758	299,303	357,102	493,650
Services	1,501,759	1,408,913	1,429,930	1,553,382
Transfers	1,075,797	1,119,256	1,086,399	1,359,810
Total Operating Expenditures	3,502,718	3,448,201	3,463,262	4,042,611
Non-Operating Expenditures:				
Debt Service	-	-	-	-
Capital Outlay	129,987	1,593,775	1,167,622	852,000
Total Non-Operating Expenditures	129,987	1,593,775	1,167,622	852,000
Total Expenditures	3,632,705	5,041,975	4,630,885	4,894,611
Ending Fund Balance	3,191,284	3,191,284	2,700,127	1,704,140
Reserved for Capital Projects	1,257,675	1,180,715	80,202	60,750
Unreserved Fund Balance	1,933,609	2,010,569	2,619,925	1,643,390
Calculation of available funds:				
Ending Unreserved Fund Balance	1,933,609	2,010,569	2,619,925	1,643,390
Less 20% required minimum balance	700,544	689,640	692,652	808,522
Excess funds available for capital projects	1,233,065	1,320,929	1,927,273	834,868
Staffing variable:				
Full-time equivalent positions	11.70	11.50	11.50	11.50
Average cost per FTE	55,419	53,976	51,290	55,284

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

FY 17 Utility Fund Long-Term Financial Plan

2017-18	2018-19	2019-20
1,704,140	707,767	(251,265)
1,132,796	1,166,780	1,201,783
950,844	979,369	1,008,750
903,671	930,781	958,704
(115,988)	(119,468)	(123,052)
53,068	54,660	56,300
113,918	117,336	120,856
3,038,308	3,129,458	3,223,341
654,842	674,487	694,722
446,660	460,059	473,861
1,547,577	1,541,771	1,535,965
1,385,604	1,412,172	1,439,537
4,034,682	4,088,489	4,144,085
-	-	-
-	-	-
-	-	-
4,034,682	4,088,489	4,144,085
707,767	(251,265)	(1,172,009)
-	-	-
707,767	(251,265)	(1,172,009)
707,767	(251,265)	(1,172,009)
806,936	817,698	828,817
(99,169)	(1,068,963)	(2,000,826)
11.50	11.50	11.50
56,943	58,651	60,411

UTILITY FUND FINANCIAL PROJECTION

The plan presents the Utility Fund over seven fiscal years: two previous years, the estimate for FY 2016, the budget for FY 2017 and three projected years. The projections made for fiscal years 2018-2020 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
2016-2017 BUDGET**

UTILITY FUND SUMMARY

Classification	2014-2015 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
Resources:					
Total Beginning Balance	\$ 4,420,598	\$ 1,996,771	\$ 3,191,284	\$ 2,700,127	35.22%
Revenues & Transfers In	3,812,661	4,561,884	4,139,727	4,135,624	-9.34%
Total Funds Available	<u>8,233,259</u>	<u>6,558,655</u>	<u>7,331,012</u>	<u>6,835,751</u>	4.22%
Uses/Deductions					
Expenditures & Transfers Out	5,041,975	5,121,264	4,630,885	4,894,611	-4.43%
Ending Fund Balance					
Total Ending Fund Balance	3,191,284	1,437,391	2,700,127	1,941,140	35.05%
Reserved for Utility Water/Gas Capital Project	279,898	-	(0)	(0)	N/A
Reserved for Contingencies	-				
Reserved for Future Expenditures	900,817				
Unreserved Fund Balance	<u>2,010,569</u>	<u>1,437,391</u>	<u>2,700,127</u>	<u>1,941,141</u>	35.05%
Total Expenditures	5,041,975	5,121,264	4,630,885	4,894,611	
Less: Capital Expenditures	1,593,775	1,320,148	1,167,622	852,000	
Operating Expenditures	<u>3,448,201</u>	<u>3,801,116</u>	<u>3,463,262</u>	<u>4,042,611</u>	
Target Fund Balance 20% of Operating Expenditures	689,640	760,223	692,652	808,522	
Net Revenue (Expenditures)	(1,229,314)	(559,380)	(491,157)	(758,987)	
Less: Net Rev(Exp)-Capital Project	(85,974)	(223,148)	(279,898)	(0)	
Less: Net Rev(Exp)-Other Capital	(1,121,856)	(146,190)	(14,361)	(694,000)	
Net Rev/(Exp)-Operating	<u>(21,484)</u>	<u>(190,042)</u>	<u>(196,898)</u>	<u>(64,987)</u>	

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

UTILITY FUND REVENUES

Classification	2014-2015 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
<u>WATER DEPARTMENT</u>					
70-4200 Grants	\$ 314,325	\$ -	\$ 27,363	\$ -	N/A
70-6300 Sales of Service	809,952	896,400	822,600	1,078,452	20.31%
70-6400 Service Line Fees	4,300	9,000	2,500	9,000	0.00%
70-6500 Sale of Materials	-	-	-	-	N/A
70-6600 Penalties	7,145	7,200	7,300	7,200	0.00%
70-6700 Service Charge	3,000	5,000	4,000	5,000	0.00%
70-7200 Miscellaneous	(78)	150	-	150	0.00%
70-7500 Gain on Sale of Assets	(26,958)	-	-	-	N/A
Subtotal	1,111,687	917,750	863,763	1,099,802	19.84%
<u>SEWER DEPARTMENT</u>					
71-6300 Sales of Service	612,675	674,000	678,500	825,000	22.40%
71-6301 Glidden Water District	84,550	85,396	84,550	85,650	0.30%
71-6400 Service Line Fees	5,000	7,000	5,000	7,000	0.00%
71-6600 Penalties	5,692	5,500	5,850	5,500	0.00%
71-7200 Miscellaneous	-	-	-	-	N/A
71-7500 Gain on Sale of Assets	-	-	-	-	N/A
Subtotal	707,917	771,896	773,900	923,150	19.60%
<u>GARBAGE DEPARTMENT</u>					
72-4200 Grants	-	20,000	-	-	-100.00%
72-6300 Sales of Service	843,605	832,000	840,000	880,000	5.77%
72-6305 Wood Chipping/Mulch	22	250	150	250	0.00%
72-6600 Penalties	6,927	7,100	7,000	7,100	0.00%
72-6306 Recycle Revenue	5,919	10,000	5,300	10,000	0.00%
72-7200 Miscellaneous	227	-	200	-	N/A
Subtotal	856,701	869,350	852,650	897,350	3.22%
<u>GAS DEPARTMENT</u>					
73-4200 Grants	93,650	928,810	842,000	158,000	-82.99%
73-6300 Sales of Service	871,779	903,200	643,396	650,000	-28.03%
73-6400 Service Line Fees	-	500	-	500	0.00%
73-6500 Sale of Materials	-	-	-	-	N/A
73-6600 Penalties	6,540	7,000	4,750	7,000	0.00%
73-6700 Service Charge	390	1,000	300	700	-30.00%
73-7200 Miscellaneous	227	-	200	-	N/A
Subtotal	972,586	1,840,510	1,490,646	816,200	-55.65%

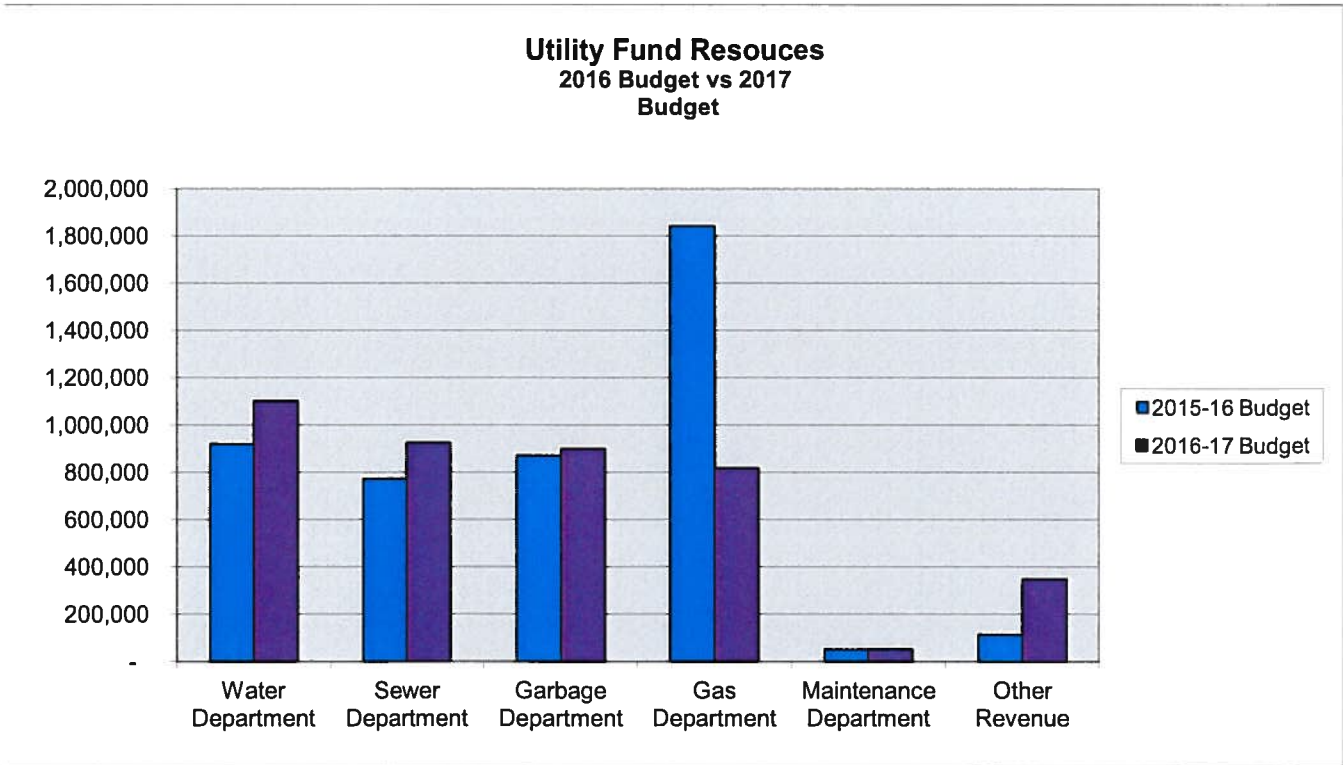
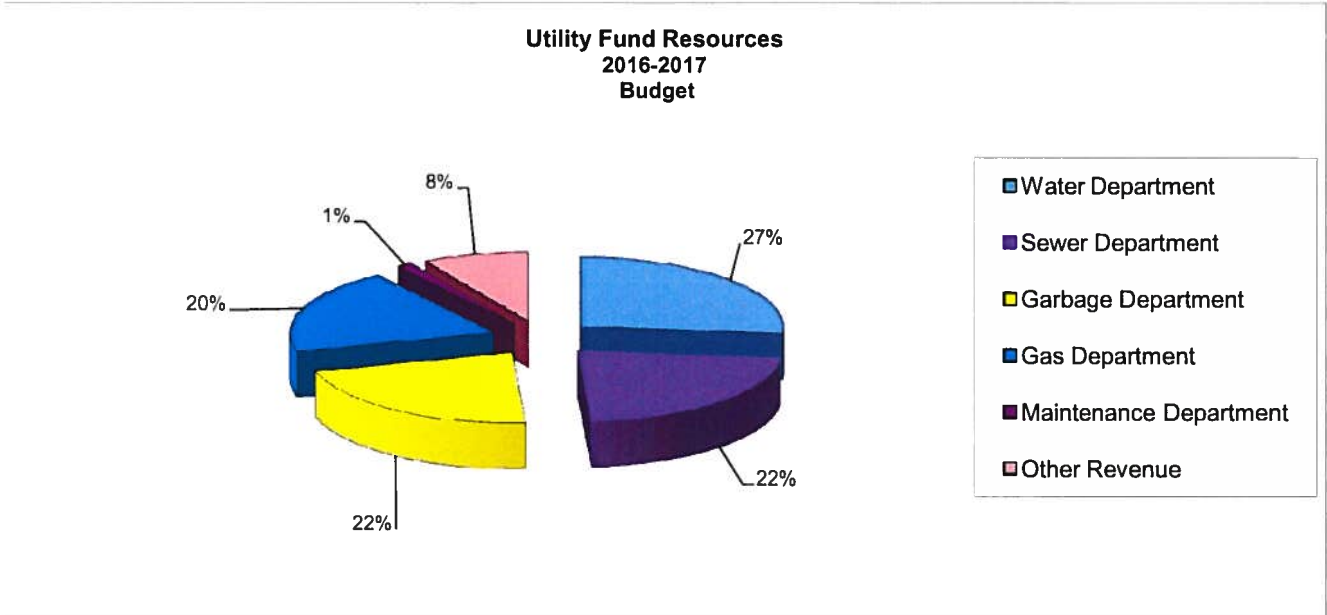
**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

UTILITY FUND REVENUES

Classification	2014-2015 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~REVENUE DETAIL (Continued)~					
<u>MAINTENANCE DEPARTMENT</u>					
74-6300 Sales of Service	47,767	49,778	49,150	51,522	3.50%
Subtotal	47,767	49,778	49,150	51,522	3.50%
<u>OTHER REVENUE</u>					
05-5100 Investments	20,871	20,000	15,500	20,000	0.00%
05-5109 Investments - CO 2010	4,927	2,000	4,000	-	-100.00%
05-6800 Insufficient Checks	100	100	80	100	0.00%
05-7200 Miscellaneous	-	500	-	500	0.00%
05-7250 Overage/Shortage	(35)	-	(67)	-	N/A
05-7800 Capital Lease Proceeds	-	-	-	-	N/A
05-7110 Intergovernmental (CCIDC)	90,000	90,000	90,000	327,000	263.33%
05-7175 Transfer from Debt Service	142	-	105	-	N/A
Subtotal	116,004	112,600	109,618	347,600	208.70%
TOTAL REVENUES	<u>\$ 3,812,661</u>	<u>\$ 4,561,884</u>	<u>\$ 4,139,727</u>	<u>\$ 4,135,624</u>	-9.34%

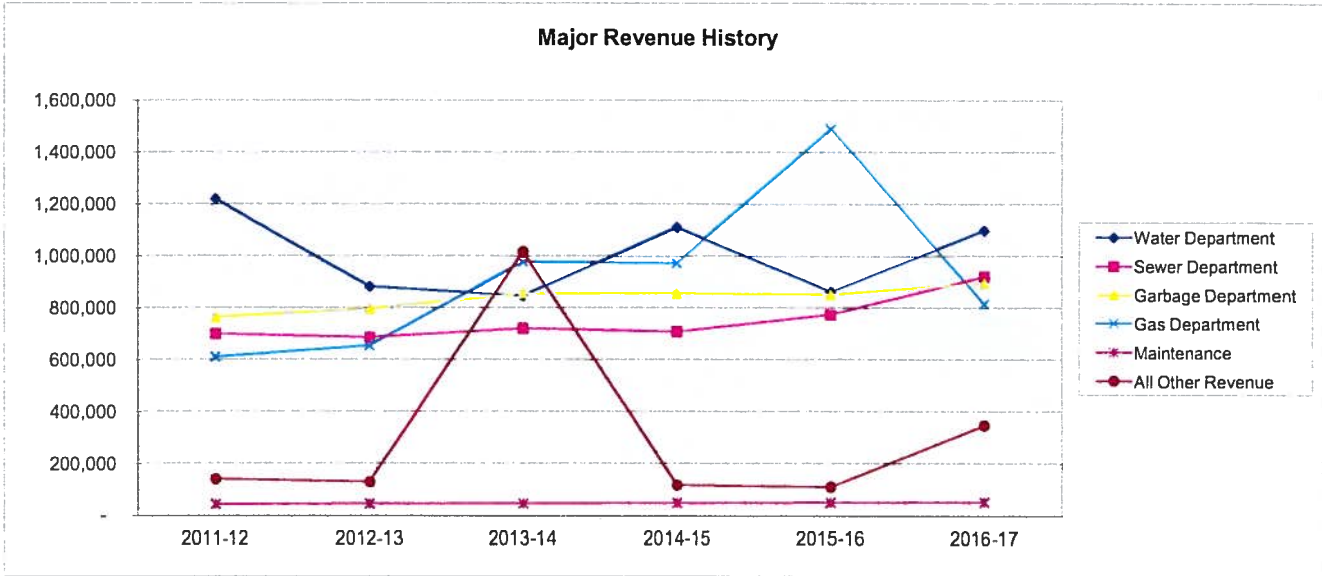
**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

UTILITY FUND REVENUE SUMMARY



CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET

UTILITY FUND REVENUE SUMMARY



	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Estimated 2015-16	Budgeted 2016-17
Water Department	1,220,837	881,687	846,748	1,111,687	863,763	1,099,802
Sewer Department	699,940	686,361	721,118	707,917	773,900	923,150
Garbage Department	764,172	796,800	856,313	856,701	852,650	897,350
Gas Department	610,750	653,297	977,697	972,586	1,490,646	816,200
Maintenance	42,861	44,468	46,426	47,767	49,150	51,522
All Other Revenue	139,415	128,468	1,017,028	116,004	109,618	347,600
TOTAL	3,477,975	3,191,081	4,465,330	3,812,661	4,139,727	4,135,624

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

UTILITY EXPENDITURE SUMMARY

Classification	2014-15 Actual	2015-16 Budget	2015-16 Estimate	2016-2017 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 620,729	\$ 610,363	\$ 589,830	\$ 635,769	4.16%
Maintenance & Supplies	299,303	472,950	357,102	493,650	4.38%
Services	1,408,913	1,592,228	1,429,930	1,553,382	-2.44%
Transfers	1,119,256	1,125,575	1,086,399	1,359,810	20.81%
Subtotal	<u>3,448,201</u>	<u>3,801,116</u>	<u>3,463,262</u>	<u>4,042,611</u>	6.35%
Capital Outlay	<u>1,593,775</u>	<u>1,320,148</u>	<u>1,167,622</u>	<u>852,000</u>	-35.46%
Total Expenditures	<u><u>5,041,975</u></u>	<u><u>5,121,264</u></u>	<u><u>4,630,885</u></u>	<u><u>4,894,611</u></u>	

~AUTHORIZED POSITIONS~

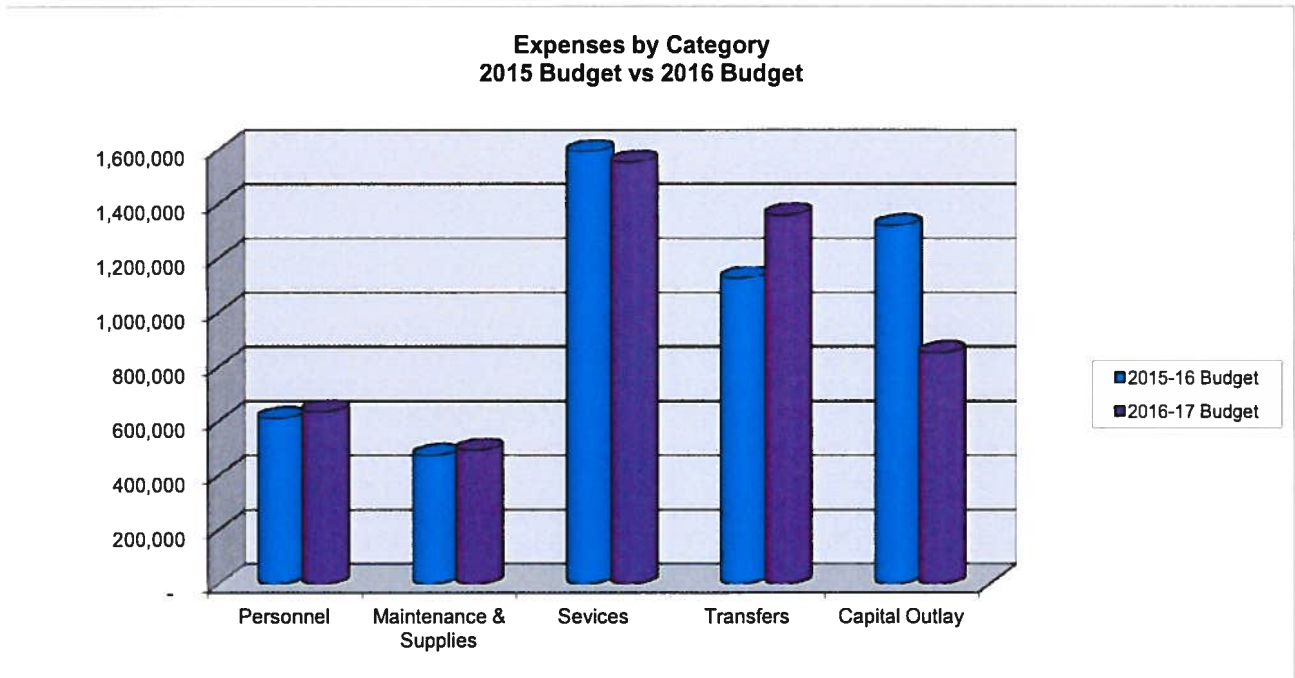
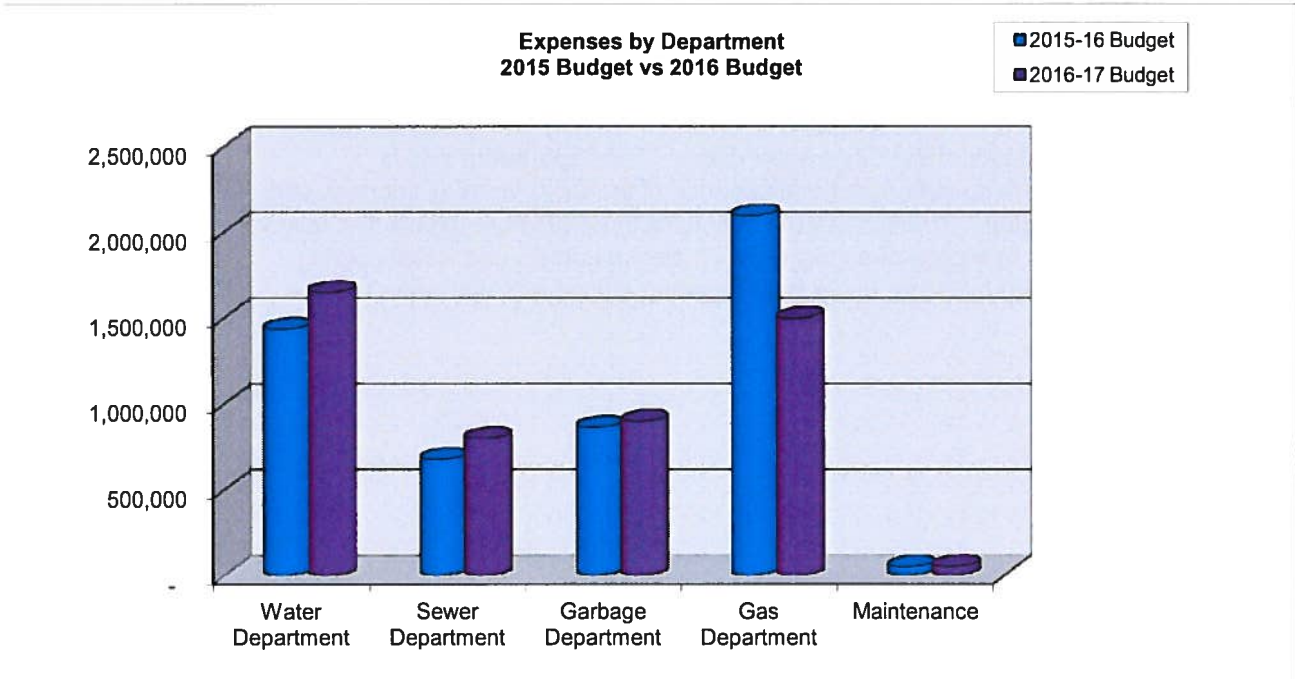
Water	3.75	3.75	3.75	3.75	0.00%
Sewer	2.50	2.50	2.50	2.50	0.00%
Garbage	0.50	0.50	0.50	0.50	0.00%
Gas	3.75	3.75	3.75	3.75	0.00%
Maintenance	1.00	1.00	1.00	1.00	0.00%
Total Personnel	<u>11.50</u>	<u>11.50</u>	<u>11.50</u>	<u>11.50</u>	0.00%

~DEPARTMENT SUMMARY~

Water	\$ 2,234,688	\$ 1,435,495	\$ 1,291,368	\$ 1,649,568	14.91%
Sewer	719,867	676,778	622,146	798,303	17.96%
Garbage	868,138	863,985	862,526	897,160	3.84%
Gas	1,170,492	2,095,226	1,808,899	1,498,057	-28.50%
Maintenance	48,790	49,780	45,945	51,522	3.50%
Total Expenditures	<u><u>\$ 5,041,975</u></u>	<u><u>\$ 5,121,264</u></u>	<u><u>\$ 4,630,885</u></u>	<u><u>\$ 4,894,611</u></u>	-4.43%

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

UTILITY FUND EXPENSE SUMMARY



**CITY OF COLUMBUS, TEXAS
2016-2017 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
2016-2017 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Water

Account:
03-70

Classification	2014-15 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 206,436	\$ 207,801	\$ 206,750	\$ 235,831	13.49%
Maintenance & Supplies	115,302	288,200	214,350	241,725	-16.13%
Services	91,855	238,849	229,949	246,506	3.21%
Debt Service	-	-	-	-	N/A
Transfers	646,605	644,754	616,030	833,506	29.28%
Subtotal	<u>1,060,198</u>	<u>1,379,604</u>	<u>1,267,079</u>	<u>1,557,568</u>	12.90%
Capital Outlay	<u>1,174,490</u>	<u>55,891</u>	<u>24,289</u>	<u>92,000</u>	64.61%
Total Expenditures	<u>\$ 2,234,688</u>	<u>\$ 1,435,495</u>	<u>\$ 1,291,368</u>	<u>\$ 1,649,568</u>	14.91%

~AUTHORIZED POSITIONS~

<u>Position Title</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	
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	\$ 148,939	\$ 148,053	\$ 139,500	\$ 163,069	
8103 Wages, Overtime	10,025	1,500	7,500	1,500	
8107 Longevity	2,453	2,603	2,603	3,045	
8120 Social Security	12,226	11,640	11,500	12,822	
8130 TMRS Retirement	10,111	20,427	21,050	23,416	
8140 Health & Life Insurance	19,097	19,765	20,168	27,819	
8150 Workers' Compensation	3,585	3,813	4,429	4,160	
Subtotal	<u>206,436</u>	<u>207,801</u>	<u>206,750</u>	<u>235,831</u>	13.49%

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Water

Account:
03-70

Classification	2014-15 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	26,300	20,000	15,000	30,000	
8240 Gas & Oil	6,353	6,500	5,000	6,500	
8245 Office Supplies	1,059	800	1,000	1,700	
8246 Postage	3,044	2,200	2,200	2,200	
8250 Chemical Supplies	25,333	35,000	25,000	35,000	
8260 Building Maintenance	-	500	-	500	
8264 Software Maintenance	4,314	8,600	10,000	12,225	
8266 Vehicle Maintenance	999	1,000	2,100	1,000	
8267 Equipment Maintenance	46,287	211,000	150,000	150,000	
8268 Other Maintenance	343	1,000	450	1,000	
8280 Small Tools	539	1,000	2,600	1,000	
8285 Wearing Apparel	730	600	1,000	600	
Subtotal	115,302	288,200	214,350	241,725	
Services					
8312 Maint Shop Labor	8,685	9,051	8,950	9,368	
8315 Bad Debt	2,596	2,500	2,500	2,500	
8321 Dues & Subscriptions	433	650	450	650	
8326 Electricity	65,559	70,000	59,000	70,000	
8332 Liability Insurance	654	700	563	700	
8333 Vehicle Insurance	982	950	1,033	1,050	
8340 Laboratory Analysis	2,380	4,000	2,000	4,000	
8350 Training	2,400	2,000	750	1,000	
8355 Outside Services	1,719	3,000	10,000	11,000	
8359 Regulatory Permitting	3,562	3,750	3,555	3,750	
8362 Printing & Advertising	240	300	600	300	
8363 Professional Services	-	200	-	200	
8365 Engineering Fees	-	500	-	500	
8373 One Call Notification	70	100	100	100	
8374 Capital Lease Payments	-	137,788	137,788	137,788	
8380 Telephone	1,278	2,100	1,350	2,300	
8390 Miscellaneous	679	600	650	600	
8392 Economic Dev Contract	620	660	660	700	
Subtotal	91,855	238,849	229,949	246,506	3.21%

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Water

Account:
03-70

Classification	2014-15 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Capital Outlay					
8410 Buildings	-	-	-	-	
8420 Improvements	423,008	37,500	3,850	60,000	
8420 Improvements	734,731	-	20,439	-	
8422 Water Distribution System	16,751	18,391	-	-	
8423 Water Plant	-	-	-	-	
8424 Telemetry	-	-	-	-	
8425 Tower Demo	-	-	-	-	
8465 Software	-	-	-	-	
8471 Water Well	-	-	-	-	
8480 Vehicles	-	-	-	32,000	
8490 Equipment	-	-	-	-	
Subtotal	1,174,490	55,891	24,289	92,000	64.61%
Transfers					
8393 Gross Receipts Fee	65,140	72,423	64,478	86,996	
8605 Transfer to General Fund	148,664	135,955	116,000	135,172	
8607 Transfer to Debt Service Fund	411,302	414,876	414,052	589,838	
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	646,605	644,754	616,030	833,506	29.28%
Total Expenditures	<u>\$ 2,234,688</u>	<u>\$ 1,435,495</u>	<u>\$ 1,291,368</u>	<u>\$ 1,649,568</u>	14.91%

**CITY OF COLUMBUS, TEXAS
2016-2017 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
2016-2017 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Sewer

Account:
03-71

Classification	2014-15 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 164,091	\$ 167,605	\$ 162,035	\$ 151,647	-9.52%
Maintenance & Supplies	123,003	136,400	98,500	190,325	39.53%
Services	110,271	133,404	126,111	140,193	5.09%
Debt Service	-	-	-	-	N/A
Transfers	232,291	239,369	235,500	276,138	15.36%
Subtotal	<u>629,656</u>	<u>676,778</u>	<u>622,146</u>	<u>758,303</u>	12.05%
Capital Outlay	90,211	-	-	40,000	N/A
Total Expenditures	<u>\$ 719,867</u>	<u>\$ 676,778</u>	<u>\$ 622,146</u>	<u>\$ 798,303</u>	17.96%

~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	\$ 115,744	\$ 119,117	\$ 112,000	\$ 104,958	
8103 Wages, Overtime	2,365	1,500	2,500	1,500	
8107 Longevity	2,110	2,285	2,285	2,420	
8120 Social Security	9,058	9,402	9,300	8,329	
8130 TMRS Retirement	16,506	16,498	16,900	15,195	
8140 Health & Life Insurance	16,431	16,924	16,867	17,399	
8150 Workers' Compensation	1,878	1,879	2,183	1,845	
Subtotal	<u>164,091</u>	<u>167,605</u>	<u>162,035</u>	<u>151,647</u>	-9.52%

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Sewer

Account:
03-71

Classification	2014-15 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	9,123	6,500	5,000	6,500	
8240 Gas & Oil	2,850	8,000	4,250	8,000	
8245 Office Supplies	1,104	800	600	1,500	
8246 Postage	2,461	2,300	2,400	2,300	
8250 Chemical Supplies	31,759	23,000	36,600	36,000	
8260 Building Maintenance	-	1,000	500	1,000	
8264 Software Maintenance	4,314	8,600	4,300	8,825	
8266 Vehicle Maintenance	4,360	8,500	2,500	8,500	
8267 Equipment Maintenance	64,918	75,000	40,000	115,000	
8268 Other Maintenance	343	1,000	350	1,000	
8280 Small Tools	1,017	1,000	1,300	1,000	
8285 Wearing Apparel	752	700	700	700	
Subtotal	123,003	136,400	98,500	190,325	39.53%
Services					
8312 Maint Shop Labor	12,304	12,822	12,660	13,271	
8315 Bad Debt	1,317	500	1,200	500	
8321 Dues & Subscriptions	358	500	358	500	
8326 Electricity	68,847	70,000	65,000	70,000	
8332 Liability Insurance	748	800	643	800	
8333 Vehicle Insurance	1,551	1,600	2,093	1,600	
8340 Laboratory Analysis	13,920	14,000	14,000	14,000	
8341 Waste Disposal	1,542	6,000	1,500	6,000	
8350 Training	1,719	1,400	-	2,000	
8355 Outside Services	460	3,000	8,000	8,500	
8359 Regulatory Permitting	6,076	6,500	6,250	6,500	
8363 Professional Services	-	1,000	-	1,000	
8365 Engineering Fees	-	500	-	500	
8373 One Call Notification	70	100	125	100	
8374 Capital Lease Payments	-	12,772	12,772	12,772	
8380 Telephone	742	1,000	850	1,200	
8385 Utilities	-	-	-	-	
8390 Miscellaneous	-	250	-	250	
8392 Economic Dev Contract	620	660	660	700	
Subtotal	110,271	133,404	126,111	140,193	5.09%
Capital Outlay					
8425 Tower Demo	-	-	-	-	
8420 Improvements	60,899	-	-	40,000	
8426 Diffuser	-	-	-	-	
8465 Software	-	-	-	-	
8472 Lift Stations	-	-	-	-	
8480 Vehicles	-	-	-	-	
8490 Equipment	29,311	-	-	-	
Subtotal	90,211	-	-	40,000	

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Sewer

Account:
03-71

Classification	2014-15 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Transfers					
8393 Gross Receipts Fee	56,178	61,312	61,000	73,412	
8605 Transfer to General Fund	84,947	86,755	83,300	85,972	
8607 Transfer to Debt Service Fund	91,166	91,302	91,200	116,754	
Subtotal	232,291	239,369	235,500	276,138	15.36%
Total Expenditures	<u>\$ 719,867</u>	<u>\$ 676,778</u>	<u>\$ 622,146</u>	<u>\$ 798,303</u>	17.96%

**CITY OF COLUMBUS, TEXAS
2016-2017 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
2016-2017 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Garbage

Account:
03-72

Classification	2014-15 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 30,522	\$ 18,530	\$ 19,977	\$ 18,963	2.34%
Maintenance & Supplies	7,325	5,225	7,084	7,550	44.50%
Services	745,344	733,475	752,215	764,675	4.25%
Transfers	84,947	86,755	83,250	85,972	-0.90%
Subtotal	<u>868,138</u>	<u>843,985</u>	<u>862,526</u>	<u>877,160</u>	3.93%
Capital Outlay	-	20,000	-	20,000	
Total Expenditures	<u>\$ 868,138</u>	<u>\$ 863,985</u>	<u>\$ 862,526</u>	<u>\$ 897,160</u>	3.84%

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
Superintendent	0.10	0.10	0.10	0.10	
Recycle Assistant	0.40	0.40	0.40	0.40	
Heavy Garbage Pickup	-	-	-	-	
Total Personnel	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 23,718	\$ 15,245	\$ 15,150	\$ 15,496	
8107 Longevity	306	120	240	120	
8120 Social Security	1,745	1,175	1,250	1,195	
8130 TMRS Retirement	2,127	912	1,050	935	
8140 Health & Life Insurance	1,641	573	1,700	704	
8150 Workers' Compensation	986	505	587	513	
Subtotal	<u>30,522</u>	<u>18,530</u>	<u>19,977</u>	<u>18,963</u>	2.34%

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Garbage

Account:
03-72

Classification	2014-15 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	2,406	300	150	300	
8240 Gas & Oil	227	-	300	-	
8245 Office Supplies	512	400	369	400	
8246 Postage	2,218	2,000	2,100	2,000	
8264 Software Maintenance	1,796	1,900	4,000	4,225	
8268 Other Maintenance	110	500	100	500	
8280 Small Tools	-	50	-	50	
8285 Wearing Apparel	56	75	65	75	
Subtotal	7,325	5,225	7,084	7,550	44.50%
Services					
8315 Bad Debt	(1,968)	500	500	500	
8332 Liability Insurance	701	750	603	750	
8333 Vehicle Insurance	739	425	-	425	
8335 Building Insurance	60	50	62	50	
8341 Waste Disposal	745,721	731,000	751,000	762,000	
8355 Outside Services	-	550	-	550	
8362 Printing & Advertising	91	150	-	150	
8380 Telephone	-	-	-	200	
8390 Miscellaneous	-	50	50	50	
Subtotal	745,344	733,475	752,215	764,675	4.25%
Capital Outlay					
8490 Equipment	-	20,000	-	20,000	
Subtotal	-	20,000	-	20,000	0.00%
Transfers					
8605 Transfer to General Fund	84,947	86,755	83,250	85,972	
8607 Transfer to Debt Service Fund	-	-	-	-	
Subtotal	84,947	86,755	83,250	85,972	-0.90%
Total Expenditures	\$ 868,138	\$ 863,985	\$ 862,526	\$ 897,160	3.84%

**CITY OF COLUMBUS, TEXAS
2016-2017 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
2016-2017 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2014-15 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 151,735	\$ 147,504	\$ 138,338	\$ 157,763	6.96%
Maintenance & Supplies	49,809	38,225	32,325	49,150	28.58%
Services	484,462	510,543	343,283	426,950	-16.37%
Transfers	155,413	154,697	151,620	164,194	6.14%
Subtotal	<u>841,418</u>	<u>850,969</u>	<u>665,567</u>	<u>798,057</u>	-6.22%
Capital Outlay	329,074	1,244,257	1,143,333	700,000	-43.74%
Total Expenditures	<u>\$ 1,170,492</u>	<u>\$ 2,095,226</u>	<u>\$ 1,808,899</u>	<u>\$ 1,498,057</u>	-28.50%

~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	\$ 106,243	\$ 101,314	\$ 95,000	\$ 106,456	
8103 Wages, Overtime	3,804	4,200	2,900	4,200	
8107 Longevity	1,345	1,465	1,525	1,645	
8120 Social Security	8,015	8,184	7,750	8,591	
8130 TMRS Retirement	14,740	14,361	13,060	14,892	
8140 Health & Life Insurance	16,280	16,863	16,806	20,794	
8150 Workers' Compensation	1,308	1,117	1,297	1,185	
Subtotal	<u>151,735</u>	<u>147,504</u>	<u>138,338</u>	<u>157,763</u>	6.96%

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2014-15 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	17,220	10,000	9,500	20,000	
8240 Gas & Oil	2,797	4,500	2,700	4,500	
8245 Office Supplies	1,034	1,000	750	1,700	
8246 Postage	2,439	2,100	2,150	2,100	
8260 Build Maintenance	-	500	-	500	
8264 Software Maintenance	4,314	8,825	6,000	9,050	
8266 Vehicle Maintenance	1,564	1,500	2,000	1,500	
8267 Equipment Maintenance	18,579	1,000	1,000	1,000	
8268 Other Maintenance	184	800	325	800	
8280 Small Tools	305	6,500	6,500	6,500	
8285 Wearing Apparel	1,373	1,500	1,400	1,500	
Subtotal	49,809	38,225	32,325	49,150	28.58%
Services					
8312 Maint Shop Labor	3,619	3,771	3,725	3,903	
8315 Bad Debt	1,190	500	500	500	
8321 Dues & Subscriptions	-	400	200	400	
8332 Liability Insurance	934	1,000	804	1,000	
8333 Vehicle Insurance	1,344	1,300	1,413	1,300	
8335 Building Insurance	180	150	185	185	
8350 Training	1,219	3,000	7,581	6,000	
8355 Outside Services	11,546	5,000	10,000	18,000	
8360 Gas Purchased Discount	(29,984)	(24,000)	(26,250)	(24,000)	
8361 Gas Purchased	490,030	472,000	300,000	372,000	
8363 Professional Services	3,406	3,000	1,000	3,000	
8373 One Call Notification	70	100	102	100	
8374 Capital Lease Payments	-	42,962	42,962	42,962	
8380 Telephone	288	500	351	700	
8390 Miscellaneous	-	200	50	200	
8392 Economic Dev Contract	620	660	660	700	
Subtotal	484,462	510,543	343,283	426,950	-16.37%
Capital Outlay					
8420 Improvements	226,220	37,500	23,333	-	
8440 Mains & Lines	84,325	1,135,286	1,075,000	680,000	
8450 Meters & Regulators	18,529	71,471	45,000	20,000	
8465 Software	-	-	-	-	
8490 Equipment	-	-	-	-	
Subtotal	329,074	1,244,257	1,143,333	700,000	-43.74%

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2014-15 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Transfers					
8393 Gross Receipts Fee	42,922	40,000	40,500	40,000	
8605 Transfer to General Fund	84,947	86,755	83,225	85,972	
8607 Transfer to Debt Service Fund	22,545	22,942	22,895	33,221	
8610 Transfer to Equipment Fund	5,000	5,000	5,000	5,000	
Subtotal	155,413	154,697	151,620	164,194	6.14%
Total Expenditures	<u>\$ 1,170,492</u>	<u>\$ 2,095,226</u>	<u>\$ 1,808,899</u>	<u>\$ 1,498,057</u>	-28.50%

**CITY OF COLUMBUS, TEXAS
2016-2017 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
2016-2017 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Maintenance

Account:
03-74

Classification	2014-15 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 67,945	\$ 68,923	\$ 62,730	\$ 71,564	3.83%
Maintenance & Supplies	3,864	4,900	4,843	4,900	0.00%
Services	(23,019)	(24,043)	(21,628)	(24,942)	3.74%
Subtotal	<u>48,790</u>	<u>49,780</u>	<u>45,945</u>	<u>51,522</u>	3.50%
Total Expenditures	<u>\$ 48,790</u>	<u>\$ 49,780</u>	<u>\$ 45,945</u>	<u>\$ 51,522</u>	3.50%

~AUTHORIZED POSITIONS~

Position Title					
Foreman	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	\$ 49,668	\$ 50,368	\$ 44,157	\$ 51,133	
8103 Wages, Overtime	44	-	-	-	
8107 Longevity	860	920	920	980	
8120 Social Security	3,790	3,924	3,771	3,987	
8130 TMRS Retirement	6,904	6,885	6,891	7,274	
8140 Health & Life Insurance	5,482	5,678	5,658	6,991	
8150 Workers' Compensation	1,197	1,148	1,333	1,200	
Subtotal	<u>67,945</u>	<u>68,923</u>	<u>62,730</u>	<u>71,564</u>	3.83%

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Maintenance

Account:
03-74

Classification	2014-15 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	1,316	1,500	1,200	1,500	
8240 Gas & Oil	605	1,000	850	1,000	
8245 Office Supplies	5	50	143	50	
8266 Vehicle Maintenance	189	200	700	200	
8268 Other Maintenance	317	400	400	400	
8280 Small Tools	1,196	1,500	1,300	1,500	
8285 Wearing Apparel	237	250	250	250	
Subtotal	3,864	4,900	4,843	4,900	0.00%
Services					
8313 Reimb. Maintenance Labor	(24,607)	(25,643)	(23,153)	(26,542)	
8326 Electricity	1,024	1,000	1,000	1,000	
8380 Telephone	564	600	525	600	
Subtotal	(23,019)	(24,043)	(21,628)	(24,942)	3.74%
Total Expenditures	\$ 48,790	\$ 49,780	\$ 45,945	\$ 51,522	3.50%

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

Water/Gas Capital Project

Classification	2014-2015 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~UTILITY CAPITAL PROJECT FUND SUMMARY~					
Resources:					
Total Beginning Balance	\$ 365,872	\$ 424,208	\$ 279,898	\$ (0)	-100.00%
Revenues & Transfers In	4,737	2,000	4,000	-	-100.00%
Total Funds Available	<u>370,609</u>	<u>426,208</u>	<u>283,898</u>	<u>(0)</u>	<u>-100.00%</u>
Uses/Deductions					
Expenditures & Transfers Out	90,711	225,148	283,898	0	-100.00%
Ending Fund Balance					
Total Ending Fund Balance	279,898	201,060	(0)	(0)	-100.00%
Fund Total	<u>\$ 279,898</u>	<u>\$ 201,060</u>	<u>\$ (0)</u>	<u>\$ (0)</u>	
Net Revenue (Expenditures)	(85,974)	(223,148)	(279,898)	(0)	

**CITY OF COLUMBUS, TEXAS
Water/Gas Capital Project
2016-2017 BUDGET**

Fund:
Utility

Department:
N/A

Account:

Classification	2014-2015 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
4200 Grants	-	-	-	-	
5100 Interest	4,737	2,000	4,000	-	N/A
Total Revenues	<u>\$ 4,737</u>	<u>\$ 2,000</u>	<u>\$ 4,000</u>	<u>\$ -</u>	N/A
Expenditures					
Capital Outlay	90,711	225,148	283,898	0	-100.00%
Total Expenditures	<u>\$ 90,711</u>	<u>\$ 225,148</u>	<u>\$ 283,898</u>	<u>\$ 0</u>	-100.00%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Capital Outlay					
8440 Gas Lines	\$ 73,960	\$ 135,286	\$ 249,582	\$ (303,129)	
8450 Gas Regulators/Meters		\$ 71,471	\$ 34,316	\$ 37,155	
8420 Improvements-Aerators		\$ -	\$ -	\$ -	
8422 Water Distribution System	16,751	18,391	-	265,974	
8423 Water Plant	-	-	-	-	
8424 Telemetry	-	-	-	-	
8425 Tower Demolition	-	-	-	-	
8471 Water Well	-	-	-	-	
Subtotal	<u>90,711</u>	<u>225,148</u>	<u>283,898</u>	<u>0</u>	-100.00%
Total Expenditures	<u>\$ 90,711</u>	<u>\$ 225,148</u>	<u>\$ 283,898</u>	<u>\$ 0</u>	-100.00%

**CITY OF COLUMBUS, TEXAS
Water/Gas Capital Project
2016-2017 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	52,844
Gas Lines	273,547
Total Spent to Date	2,842,659
Total Funds Available	\$ 0

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

Water/Gas/Sewer Capital Project

Classification	2014-2015 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~UTILITY CAPITAL PROJECT FUND SUMMARY~					
Resources:					
Total Beginning Balance	\$ -	\$ -	\$ -	\$ -	N/A
Revenues & Transfers In	-	-	-	3,002,500	N/A
Total Funds Available	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,002,500</u>	N/A
Uses/Deductions					
Expenditures & Transfers Out	-	-	-	3,000,000	N/A
Ending Fund Balance					
Total Ending Fund Balance	-	-	-	2,500	N/A
Fund Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,500</u>	
Net Revenue (Expenditures)	-	-	-	2,500	

**CITY OF COLUMBUS, TEXAS
Water/Gas/Sewer Capital Project
2016-2017 BUDGET**

Fund:
Utility

Department:
N/A

Account:

Classification	2014-2015 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
4200 Grants	-	-	-	-	N/A
5100 Interest	-	-	-	2,500	N/A
7112 Bond Proceeds	-	-	-	3,000,000	N/A
7240 Premium on Bonds	-	-	-	-	N/A
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,002,500</u>	N/A
Expenditures					
Personnel	\$ -	\$ -	\$ -	\$ -	N/A
Maintenance & Supplies	-	-	-	-	N/A
Services	-	-	-	-	N/A
Debt Service	\$ -	\$ -	\$ -	\$ -	N/A
Transfers	-	-	-	-	N/A
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Capital Outlay	-	-	-	3,000,000	N/A
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,000,000</u>	N/A

~AUTHORIZED POSITIONS~

No Authorized Positions

Capital Outlay					
8410 Buildings	-	-	-	-	
8440 Gas Lines	-	-	-	100,000	
8450 Gas Regulators/Meters	-	-	-	-	
8420 Improvements	-	-	-	400,000	
8422 Water Distribution System	-	-	-	2,500,000	
8423 Water Plant	-	-	-	-	
8424 Telemetry	-	-	-	-	
8425 Tower Demolition	-	-	-	-	
8460 Office Equipment	-	-	-	-	
8465 Software	-	-	-	-	
8471 Water Well	-	-	-	-	
8480 Vehicles	-	-	-	-	
8490 Equipment	-	-	-	-	
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000,000</u>	N/A
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,000,000</u>	N/A

Supplemental Information

**CITY OF COLUMBUS, TEXAS
2016-2017 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	\$ 33,277	\$ 43,676	\$ 43,676	\$ 43,676	\$ 43,676	\$ 207,979
8107 Longevity	107	141	141	141	141	670
8106 Council Attendance	1,360	1,785	1,785	1,785	1,785	8,500
8120 Social Security	2,658	3,488	3,488	3,488	3,488	16,612
8130 TMRS Retirement	4,663	6,120	6,120	6,120	6,120	29,144
8140 Health & Life Insurance	3,385	4,443	4,443	4,443	4,443	21,158
8150 Workers' Compensation	96	127	127	127	127	603
Maintenance & Supplies						
8210 General Supplies	240	315	315	315	315	1,500
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	1,520	1,995	1,995	1,995	1,995	9,500
8267 Equipment Maintenance	264	347	347	347	347	1,650
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	1,600	2,100	2,100	2,100	2,100	10,000
8332 Liability Insurance	400	525	525	525	525	2,500
8335 Building Insurance	192	252	252	252	252	1,200
8350 Training	480	630	630	630	630	3,000
8355 Outside Services	640	840	840	840	840	4,000
8360 Janitorial Service	640	840	840	840	840	4,000
8362 Printing & Advertising	256	336	336	336	336	1,600
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	704	924	924	924	924	4,400
8385 Utilities	-	-	-	-	-	-
8390 Miscellaneous	256	336	336	336	336	1,600
Fire Pension	-	49,200	-	-	-	49,200
Total	\$ 65,503	\$ 135,172	\$ 85,972	\$ 85,972	\$ 85,972	458,591

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

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

Fund/Department Position Title	2014-2015 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
GENERAL FUND:					
<u>Administration</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	-	-	-	-	
Subtotal	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	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	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	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	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>	0.00%
<u>Code Enforcement</u>					
Building Inspector	1.00	1.00	1.00	1.00	
Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	0.00%
<u>Parks Department</u>					
Superintendent	0.45	0.45	0.45	0.45	
Laborer	2.90	2.90	2.00	3.00	
Subtotal	<u>3.35</u>	<u>3.35</u>	<u>2.45</u>	<u>3.45</u>	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	<u>0.90</u>	<u>0.90</u>	<u>0.90</u>	<u>0.90</u>	0.00%
<u>Golf Course</u>					
No Authorized Positions	-	-	-	-	
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	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	0.50	0.50	0.50	0.50	
Subtotal	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	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	2.00	
Subtotal	<u>3.85</u>	<u>3.85</u>	<u>3.85</u>	<u>3.45</u>	-10.39%
Total General Fund	29.10	29.10	28.20	28.80	-1.03%
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	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>	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	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	0.00%
<u>Garbage Department</u>					
Superintendent	0.10	0.10	0.10	0.10	
Heavy Garbage Pickup	-	-	-	-	
Recycle Assistant	0.40	0.40	0.40	0.40	
Subtotal	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	0.00%
<u>Gas Department</u>					
Laborer	2.75	2.75	2.75	2.75	
Clerk	1.00	1.00	1.00	1.00	
Subtotal	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>	0.00%
<u>Maintenance</u>					
Foreman	1.00	1.00	1.00	1.00	
Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	0.00%
Total Utility Fund	11.50	11.50	11.50	11.50	0.00%
TOTAL FTE's	<u><u>40.60</u></u>	<u><u>40.60</u></u>	<u><u>39.70</u></u>	<u><u>40.30</u></u>	-0.74%

**CITY OF COLUMBUS, TEXAS
2016-2017 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
2016-2017 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
2016-2017 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
2016-2017 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
2016-2017 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
2016-2017 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
2016-2017 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
2016-2017 BUDGET**

Maintenance Reimbursement Schedule

Maintenance Shop Expenses.

FY17 Budget

	Police 21%	Fire 2%	Code 1%	Parks 2%	PW 40%	Water 12%	Sewer 17%	Gas 5%	Total 100%
Personnel									
8102 Wages	\$ 10,738	\$ 1,023	\$ 511	\$ 1,023	\$ 20,453	\$ 6,136	\$ 8,693	\$ 2,557	\$ 51,133
8107 Longevity	206	20	10	20	392	118	167	49	980
8120 Social Security	837	80	40	80	1,595	478	678	199	3,987
8130 TMRS Retirement	1,528	145	73	145	2,910	873	1,237	364	7,274
8140 Health & Life Insurance	1,468	140	70	140	2,796	839	1,188	350	6,991
8150 Workers' Compensation	252	24	12	24	480	144	204	60	1,200
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	16,394	1,561	781	1,561	31,226	9,368	13,271	3,903	78,064

FY14 Estimate

	Police 21%	Fire 2%	Code 1%	Parks 2%	PW 40%	Water 12%	Sewer 17%	Gas 5%	Total 100%
Estimate	14,301	1,362	681	1,362	27,239	8,172	11,577	3,405	68,098

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

GROSS RECEIPTS SCHEDULE

Transferred from Utility Fund to General Fund

FY17 Budget

Department	Percent	Revenue	Gross Receipts
Water	8%	1,087,452	86,996
Sewer	8%	917,650	73,412
	mcf's	Per mcf	Gross Receipts
Gas	80,000	0.50	40,000
		Total	200,408

FY16 Estimate

Department	Percent	Revenue	Gross Receipts
Water	8%	825,100	66,008
Sewer	8%	768,050	61,444
	mcf's	Per mcf	Gross Receipts
Gas	88,000	0.50	44,000
		Total	171,452

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET
Capital Outlay Summary**

	Improvements and Mains/Lines 8420/8440	Vehicles 8480	Equipment and Meters/Regul ators 8490/8450	Water/Gas/ Sewer Project various	KWI Gas Line	2016-2017 Total
Administration - 10	-					-
Municipal Court - 11	-					-
Police Department - 20	-	42,000	-			42,000
Fire Department - 30		-	-			-
Code Enforcement Dept - 40						-
Parks Department - 50	-		14,000			14,000
Swimming Pool - 51			-			-
Golf Course - 52	47,000					47,000
Library Department - 53	-		-			-
Public Works Department - 60	-	-	-			-
Total-General Fund	47,000	42,000	14,000	-	-	103,000

Water Department - 70	60,000	32,000	-	2,500,000		2,592,000
Sewer Department - 71	40,000	-	-	350,000		390,000
Garbage Department - 72			20,000			20,000
Gas Department - 73	-		20,000	150,000	680,000	850,000
Total-Utility Fund	100,000	32,000	40,000	3,000,000	680,000	3,852,000
						3,955,000

Police Department-Vehicles	42,000	(Eq/Gen Fund)	1 Police Patrol Units
Fire Department-Vehicle	-	(Fire Eq.)	Command Vehicle
Parks Department-Equipment	14,000	(General)	Zero Turn Mower
Golf Course-Improvements	22,000	(General)	Cart Shed
Golf Course-Improvements	25,000	(General)	Control Panel
Water Department-Vehicle	32,000	(Utility)	F250
Water Department-WGS Project	2,500,000	(2017 CO)	Water Filtration System
Water Department-Improvements	50,000	(Utility)	Line Bore for Bridge
Water Department Improvements	10,000	(Utility)	McCormick St. Improvements
Sewer Department Improvements	40,000	(Utility)	McCormick St. Improvements
Sewer Department WGS Projects	350,000	(Utility)	Sewer Outfall/Other Improvements
Garbage Department-Equipment	20,000	(Utility)	Forklift-Recycling
Gas Department-Meters/Regulato	20,000	(Utility)	Master Meter - School
Gas Department-WGS Project	150,000	(Utility)	Line Bore for Bridge/Other Improvements
Gas Department-KWI Gas Line	680,000	(Utility/CCIDC)	Grant Reimbursement
Total	3,955,000		

Other Major Purchases

Public Works 60-8269	100,000	Street Seal Coat	Total - General Fund	100,000
Water 70-8267	60,000	Water Well Maintenance/Tait		
Water 70-8267	20,000	SCADA System Maintenance		
Water 70-8367	10,000	Water Storage Tank Maintenance		
Water 70-8374	137,788	Capital Lease-Metering		
Sewer 71-8267	39,000	Smoke Testing		
Sewer 71-8267	15,000	Diffuser Maintenance		
Sewer 71-8267	60,000	Line Maintenance		
Sewer 71-8374	12,772	Capital Lease-Metering		
Gas 73-8374	42,962	Capital Lease-Metering	Total - Utility Fund	397,522