



# **CITY OF COLUMBUS**

## **OPERATING BUDGET**

OCTOBER 1, 2018 TO SEPTEMBER 30, 2019

**This Budget will raise more total property taxes than last year's budget by \$12,228 or 1.42%; this increase will compensate for the lost taxable value for the City of Columbus for the 2018 Tax year and 2019 Fiscal year.**



**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

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**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**Principal Officials**

<b>Name</b>	<b>Title</b>
Lori An Gobert	Mayor
Keith Cummings	Alderman
Michael Ridlen	Alderman
Gary Swindle	Alderman
Sandra Frnka	Alderwoman
Chuck Rankin	Alderman
Donald Warschak	City Manager
Bana Schneider	Finance Director/City Secretary
Leonard Peters	Municipal Court Judge
Milton "Skip" Edman	Police Chief
Doyle "Dusty" Dittmar	Fire Chief
Michael Poncik	Public Works Superintendent
Jody Ripper	Utilities Superintendent
Susan Chandler	Library Director

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**COMBINED BUDGET SUMMARY**

Fund	Estimated Beginning Balance 10/01/2018	Revenues & Transfers In	Expenditures & Transfers Out	Estimated Ending Balance 09/30/2019
<b>GOVERNMENTAL FUND TYPES:</b>				
GENERAL FUND	\$ 1,192,663	\$ 2,905,853	\$ 3,362,772	\$ 735,744
<b>SPECIAL REVENUE FUNDS:</b>				
Equipment Fund	30,557	20,475	10,000	41,032
Fire Equipment Fund	353,755	34,150	-	387,905
Hotel Occupancy Tax Fund	399,663	228,000	254,925	372,738
Subtotal Special Revenue Funds	<u>783,975</u>	<u>282,625</u>	<u>264,925</u>	<u>801,675</u>
<b>DEBT SERVICE FUNDS:</b>				
Debt Service 2016	326	190,500	190,500	326
Debt Service 2005/2013	13	322,660	322,625	48
Debt Service 2010	9,413	303,237	304,313	8,337
Subtotal Debt Service	<u>9,426</u>	<u>816,397</u>	<u>817,438</u>	<u>8,710</u>
CAPITAL PROJECTS FUND	<u>1,383,738</u>	<u>6,000</u>	<u>1,242,068</u>	<u>147,670</u>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<u><u>3,369,801</u></u>	<u><u>4,010,874</u></u>	<u><u>5,687,202</u></u>	<u><u>1,693,799</u></u>
<b>PROPRIETARY FUND TYPES:</b>				
UTILITY FUND	2,498,050	4,223,225	5,380,202	1,341,073
<b>TOTAL PROPRIETARY FUNDS</b>	<u><u>2,498,050</u></u>	<u><u>4,223,225</u></u>	<u><u>5,380,202</u></u>	<u><u>1,341,073</u></u>
<b>GRAND TOTAL</b>	<u><u>\$ 5,867,851</u></u>	<u><u>\$ 8,234,099</u></u>	<u><u>\$ 11,067,404</u></u>	<u><u>\$ 3,034,872</u></u>

**CITY OF COLUMBUS, TEXAS  
2018-2019 Budget**

**Budget Fund Summary**

	Fund			
	General	Utility	2016 Water/Gas/Sewer Impr. Proj.	Combined Utility
<b>FY 18/19 Est. Starting Balance</b>	1,192,663	2,498,050	1,383,738	3,881,788
FY 18/19 Budgeted Revenues	2,905,853	4,223,225	6,000	4,229,225
FY 18/19 Budgeted Expenditures	3,362,772	5,380,202	1,242,068	6,622,270
Net Revenues/(Net Expenditures)	(456,919)	(1,156,977)	(1,236,068)	(2,393,045)
<b>18/19 Year End Balance</b>	<b>735,744</b>	<b>1,341,073</b>	<b>147,670</b>	<b>1,488,743</b>

W/O Capital Expenditures	General	Utility	Combined Utility	Gain/(Loss)
FY 18/19 Budgeted Revenues	2,895,852		3,873,225	
FY 18/19 Budgeted Expenditures	3,228,772		4,574,352	
Net Revenues/(Net Expenditures)	(332,920)		(701,126)	(1,034,046)

	Fund					
	Equipment	Hotel Tax	Fire Equipment	Debt Service 2016	Debt Service 05/13	Debt Service 08/10
<b>FY 18/19 Est. Starting Balance</b>	30,557	399,663	353,755	326	13	9,413
FY 18/19 Budgeted Revenues	20,475	228,000	34,150	190,500	322,660	303,237
FY 18/19 Budgeted Expenditures	10,000	254,925	0	190,500	322,625	304,313
Net Revenues/(Net Expenditures)	10,475	(26,925)	34,150	-	35	(1,076)
<b>18/19 Year End Balance</b>	<b>41,032</b>	<b>372,738</b>	<b>387,905</b>	<b>326</b>	<b>48</b>	<b>8,337</b>

	Fund
	Capital Project
<b>FY 18/19 Est. Starting Balance</b>	<b>2,928,480</b>
FY 18/19 Budgeted Revenues	6,000
FY 18/19 Budgeted Expenditures	1,242,068
Net Revenues/(Net Expenditures)	(1,236,068)
<b>18/19 Year End Balance</b>	<b>147,670</b>

## GENERAL FUND

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

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**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**FYE 2019 General Fund Long-Term Financial Plan**

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimate 2017-2018	2018-2019
<b>Beginning Fund Balance</b>	<b>878,472</b>	<b>1,077,568</b>	<b>1,168,270</b>	<b>1,349,128</b>	<b>1,192,663</b>
<b>Revenues:</b>					
Property Taxes	631,663	723,730	723,730	774,101	778,363
Other Local Taxes	1,170,619	1,250,793	1,248,862	1,238,170	1,243,000
Licenses/Permits/Fees	26,946	22,363	39,757	31,351	27,100
Capital & Property	7,850	9,784	9,447	10,820	8,000
Municipal Court	122,836	180,359	132,371	140,321	119,100
Public Safety	56,420	83,625	15,459	5,907	2,100
Fire Department	-	-	9,500	-	-
Library	60,562	33,061	61,308	36,013	12,350
Recreation	8,782	12,543	11,117	9,728	9,510
Miscellaneous	362,784	-	7,469	68,645	45,465
Transfers	752,149	593,398	631,340	625,000	660,865
Other Sources	-	-	-	-	-
<b>Total Revenue</b>	<b>3,200,611</b>	<b>2,909,656</b>	<b>2,890,359</b>	<b>2,940,056</b>	<b>2,905,853</b>
<b>Operating Expenditures:</b>					
Personnel	1,664,736	1,750,325	1,837,142	1,934,215	2,073,672
Maintenance & Supplies	381,638	397,427	324,263	560,217	612,465
Services	634,487	435,081	438,455	410,268	519,985
Transfers	22,650	22,650	51,550	22,650	22,650
<b>Total Operating Expenditures</b>	<b>2,703,511</b>	<b>2,605,483</b>	<b>2,651,410</b>	<b>2,927,350</b>	<b>3,228,772</b>
<b>Non-Operating Expenditures:</b>					
Debt Service	-	-	-	-	-
Capital Outlay	298,004	213,471	58,092	169,170	134,000
<b>Total Non-Operating Expenditures</b>	<b>298,004</b>	<b>213,471</b>	<b>58,092</b>	<b>169,170</b>	<b>134,000</b>
<b>Total Expenditures</b>	<b>3,001,515</b>	<b>2,818,954</b>	<b>2,709,502</b>	<b>3,096,520</b>	<b>3,362,772</b>
<b>Ending Fund Balance</b>	<b>1,077,568</b>	<b>1,168,270</b>	<b>1,349,128</b>	<b>1,192,663</b>	<b>735,744</b>
<b>Calculation of available funds:</b>					
Ending Fund Balance	1,077,568	1,168,270	1,349,128	1,192,663	735,744
Less 20% required minimum balance	540,702	521,097	530,282	585,470	645,754
Excess funds available for capital projects	536,866	647,173	818,846	607,193	89,990
<b>Tax rate variable:</b>					
General Fund	0.23839	0.23925	0.23925	0.24877	0.25500
Debt Service Fund	0.03473	0.03387	0.03387	0.03123	0.03000
Total	0.27312	0.27312	0.27312	0.28000	0.28500
<b>Staffing variable:</b>					
Full-time equivalent positions	29.10	29.10	29.10	29.44	30.40
Average cost per FTE	58,284	57,207	63,132	65,700	68,213



**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**FYE 2019 General Fund Long-Term Financial Plan**

2019-2020	2020-2021	2021-2022
<b>735,744</b>	<b>440,309</b>	<b>123,816</b>
801,714	826,765	871,568
1,280,290	1,344,305	1,411,520
27,913	28,750	29,613
8,240	8,487	8,742
122,673	126,353	130,144
2,163	2,228	2,295
-	-	-
12,721	13,102	13,495
9,795	10,089	10,392
-	-	-
680,691	701,112	722,145
-	-	-
<b>2,946,200</b>	<b>3,061,192</b>	<b>3,199,913</b>
2,135,882	2,199,959	2,265,958
506,839	522,044	537,705
535,584	551,652	568,201
23,330	24,029	24,750
<b>3,201,635</b>	<b>3,297,684</b>	<b>3,396,615</b>
-	-	-
40,000	80,000	39,000
<b>40,000</b>	<b>80,000</b>	<b>39,000</b>
<b>3,241,635</b>	<b>3,377,684</b>	<b>3,435,615</b>
<b>440,309</b>	<b>123,816</b>	<b>(111,885)</b>
440,309	123,816	(111,885)
640,327	659,537	679,323
(200,018)	(535,721)	(791,208)
0.25500	0.25500	0.25500
0.03000	0.03000	0.03000
0.28500	0.28500	0.28500
30.40	30.40	30.40
70,259	72,367	74,538

**GENERAL FUND FINANCIAL PROJECTION**

The plan presents the General Fund over eight fiscal years: three previous years, the estimate for FYE 2018, the budget for FYE 2019 and three projected years. The projections made for fiscal years 2020-2022 make the following assumptions.

Assumes ad valorem property values will increase in FY20, FY21, and FY22 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  
2018-2019 BUDGET**

**GENERAL FUND SUMMARY**

Classification	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 Budget	Var %
<b>~GENERAL FUND SUMMARY~</b>					
<b>Resources:</b>					
Total Beginning Balance	\$ 1,168,270	\$ 1,233,292	\$ 1,349,128	\$ 1,192,663	-3.29%
Revenues & Transfers In	2,890,359	2,849,349	2,940,056	2,905,853	1.98%
Total Funds Available	<u>4,058,629</u>	<u>4,082,641</u>	<u>4,289,184</u>	<u>4,098,516</u>	0.39%
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	2,709,502	3,309,542	3,096,520	3,362,772	1.61%
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	1,349,128	773,099	1,192,663	735,744	-4.83%
Reserved for Contingencies	-	-	-	-	
Reserved for Future Expenditures	-	-	-	-	
<b>Unreserved Fund Balance</b>	<u><b>1,349,128</b></u>	<u><b>773,099</b></u>	<u><b>1,192,663</b></u>	<u><b>735,744</b></u>	
<b>Total Expenditures</b>	2,709,502	3,309,542	3,096,520	3,362,772	
<b>Less: Capital Expenditures</b>	58,092	233,710	169,170	134,000	
<b>Operating Expenditures</b>	<u>2,651,410</u>	<u>3,075,832</u>	<u>2,927,350</u>	<u>3,228,772</u>	
<b>Target Fund Balance - 20% of Operating Expenditures</b>	530,282	615,166	585,470	645,754	
<b>Actual Fund Balance</b>	1,349,128	773,099	1,192,663	735,744	
<b>Difference</b>	<u>818,846</u>	<u>157,933</u>	<u>607,193</u>	<u>89,990</u>	
 <b>Net Revenue (Expenditures)</b>	 180,858	 (460,193)	 (156,464)	 (456,919)	

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**GENERAL FUND REVENUE DETAIL**

<b>Classification</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Estimate</b>	<b>2018-2019 Budget</b>	<b>Var %</b>
<b><u>PROPERTY TAXES:</u></b>					
05-3150 Property Tax: Current	\$ 707,431	\$ 756,320	\$ 755,585	\$ 767,363	1.46%
05-3200 Property Tax: Delinquent	8,673	6,000	9,600	6,000	0.00%
05-3300 Property Tax: P & I	7,626	5,000	8,917	5,000	0.00%
Subtotal	<u>723,730</u>	<u>767,320</u>	<u>774,101</u>	<u>778,363</u>	1.44%
<b><u>OTHER LOCAL TAXES</u></b>					
05-3400 Sales Tax	998,674	987,000	990,500	990,000	0.30%
05-3500 Franchise Fees	236,828	265,000	235,000	240,000	-9.43%
05-3700 Mixed Beverage Tax	13,360	13,000	12,670	13,000	0.00%
Subtotal	<u>1,248,862</u>	<u>1,265,000</u>	<u>1,238,170</u>	<u>1,243,000</u>	-1.74%
<b><u>LICENSES/PERMITS/FEES</u></b>					
05-3900 Beverage Permits	2,728	3,000	3,370	3,000	0.00%
05-3910 Building Permits	25,210	15,000	18,000	15,000	0.00%
05-3920 License: Dog	111	75	69	75	0.00%
05-3940 Elect. Permits & Lic Fees	3,414	2,500	2,750	3,000	20.00%
05-3950 Mechanical Permits	4,175	2,750	4,078	3,000	9.09%
05-3960 Plumbing Permits	2,113	1,500	1,878	1,750	16.67%
05-3980 Peddling Permits	300	100	40	100	0.00%
05-3990 Other Permits	65	-	285	-	N/A
05-6200 Dog Impoundment Fee	1,355	800	410	800	0.00%
05-6201 Dog Vaccination Fee	147	125	85	125	0.00%
05-6900 Cemetery Burial Fee	100	100	100	100	0.00%
05-7200 Miscellaneous	40	150	286	150	0.00%
Subtotal	<u>39,757</u>	<u>26,100</u>	<u>31,351</u>	<u>27,100</u>	3.83%
<b><u>CAPITAL &amp; PROPERTY</u></b>					
05-5100 Investments & Interest	9,227	8,000	10,600	8,000	0.00%
05-5200 Leases & Rentals	220	-	220	-	N/A
05-7500 Gain on Sale of Assets	-	-	-	-	N/A
Subtotal	<u>9,447</u>	<u>8,000</u>	<u>10,820</u>	<u>8,000</u>	0.00%

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**GENERAL FUND REVENUE DETAIL**

Classification	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 Budget	Var %
<b>~REVENUE DETAIL (Continued)~</b>					
<b><u>MUNICIPAL COURT</u></b>					
11-4000 Court Fines	97,058	90,000	107,000	95,000	5.56%
11-7205 Arrest Fees	5,384	4,000	5,200	4,000	0.00%
11-7206 Driving Safety Course Fees	2,200	1,500	1,950	1,500	0.00%
11-7201 Warrant Fees	7,857	5,000	6,500	5,000	0.00%
11-7209 Traffic Fees	2,364	1,500	2,225	1,500	0.00%
11-7211 Child Safety Fees	225	350	150	300	-14.29%
11-7213 Administrative Fees	440	350	240	300	-14.29%
11-7214 Court Security Fees	3,208	2,000	3,275	2,000	0.00%
11-7215 Court Technology Fees	4,269	3,000	4,000	3,000	0.00%
11-7216 Omnibase	1,311	1,000	1,100	1,000	0.00%
11-7217 City Judicial Fee	645	500	600	500	0.00%
11-7200 Miscellaneous	7,411	5,000	8,081	5,000	0.00%
Subtotal	132,371	114,200	140,321	119,100	4.29%
<b><u>PUBLIC SAFETY</u></b>					
20-7200 Miscellaneous	1,359	900	1,520	900	0.00%
20-4200 Grants	-	-	500	-	N/A
20-7500 Gain on Sale of Assets	3,350	-	2,576	-	N/A
20-4401 Donations	-	-	50	-	N/A
20-4402 Forfeiture Revenue	9,480	-	-	-	N/A
20-4403 LEOSE Revenue	1,270	1,200	1,261	1,200	0.00%
Subtotal	15,459	2,100	5,907	2,100	0.00%
<b><u>FIRE DEPARTMENT</u></b>					
30-4200 Grant Funds	-	-	-	-	N/A
30-7500 Gain on Sale of Assets	9,500	-	-	-	N/A
Subtotal	9,500	-	-	-	N/A
<b><u>LIBRARY</u></b>					
53-4400 County Contributions	6,000	6,000	5,000	5,000	-16.67%
53-4200 Grants	34,088	-	17,942	-	N/A
53-4401 Donations	9,694	-	2,275	-	N/A
53-5200 Lease & Rentals	760	800	900	800	0.00%
53-7202 Fines & Fees	3,394	3,900	3,200	3,000	-23.08%
53-7203 Memorials	2,843	50	2,351	50	0.00%
53-7204 Copies	3,864	3,500	3,800	3,500	0.00%
53-7200 Miscellaneous	665	-	545	-	N/A
Subtotal	61,308	14,250	36,013	12,350	-13.33%
<b><u>RECREATION</u></b>					
52-5200 Golf Course Rental	-	10	-	10	0.00%
52-4401 Golf Course Donations	-	-	-	-	0.00%
51-6100 Pool Admissions	9,606	8,000	8,500	8,000	0.00%
51-7200 Pool Concessions	1,511	1,800	1,228	1,500	-16.67%
Subtotal	11,117	9,810	9,728	9,510	-3.06%

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**GENERAL FUND REVENUE DETAIL**

Classification	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 Budget	Var %
<b>~REVENUE DETAIL (Continued)~</b>					
<b><u>MISCELLANEOUS</u></b>					
10-4200 Grants	-	-	-	2,635	N/A
40-7200 Miscellaneous	-	-	6,100	-	N/A
50-4200 Grants	-	-	-	7,682	N/A
50-7200 Miscellaneous	1	-	-	-	N/A
60-4200 Grants	-	-	60,647	35,147	N/A
60-6500 Sale of Materials	7,468	-	1,899	-	N/A
Subtotal	<u>7,469</u>	<u>-</u>	<u>68,645</u>	<u>45,465</u>	<u>N/A</u>
<b><u>TRANSFERS</u></b>					
05-3550 Utility Gross Receipts Fee	188,640	192,197	195,000	197,541	2.78%
20-7100 From Equipment Fund	28,000	10,000	10,000	10,000	0.00%
30-7100 From Fire Equip. Fund	-	-	-	-	N/A
10-7110 Intergovernmental - CCIDC	-	-	-	-	N/A
60-7110 Intergovernmental - CCIDC	-	-	-	-	N/A
05-7110 Intergovernmental - CCIDC	30,000	30,000	30,000	30,000	0.00%
05-7170 From Water Department	129,565	139,493	120,000	142,731	2.32%
05-7171 From Sewer Department	85,045	90,293	90,000	93,531	3.59%
05-7172 From Garbage Department	85,045	90,293	90,000	93,531	3.59%
05-7173 From Gas Department	85,045	90,293	90,000	93,531	3.59%
05-7175 From Utility Department	-	-	-	-	N/A
Subtotal	<u>631,340</u>	<u>642,569</u>	<u>625,000</u>	<u>660,865</u>	
<b>TOTAL REVENUES</b>	<u><u>\$ 2,890,359</u></u>	<u><u>\$ 2,849,349</u></u>	<u><u>\$ 2,940,056</u></u>	<u><u>\$ 2,905,853</u></u>	<u>1.98%</u>

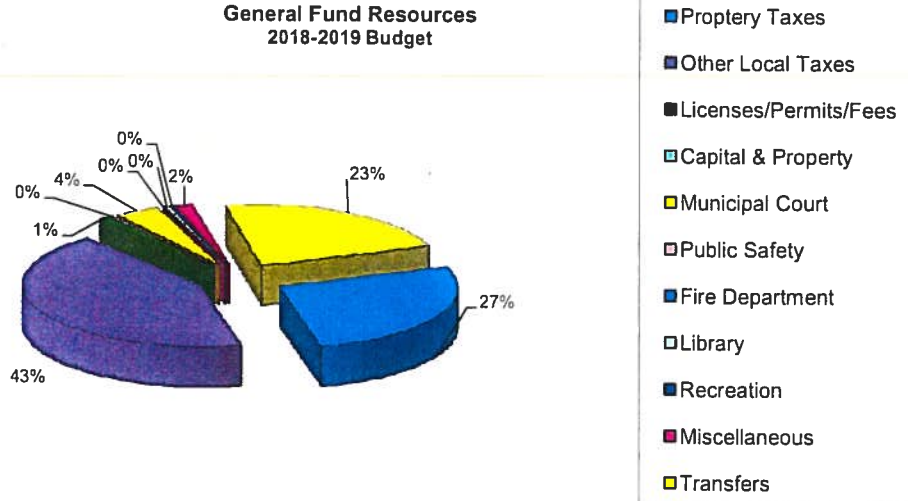
**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**GENERAL FUND REVENUE SUMMARY**

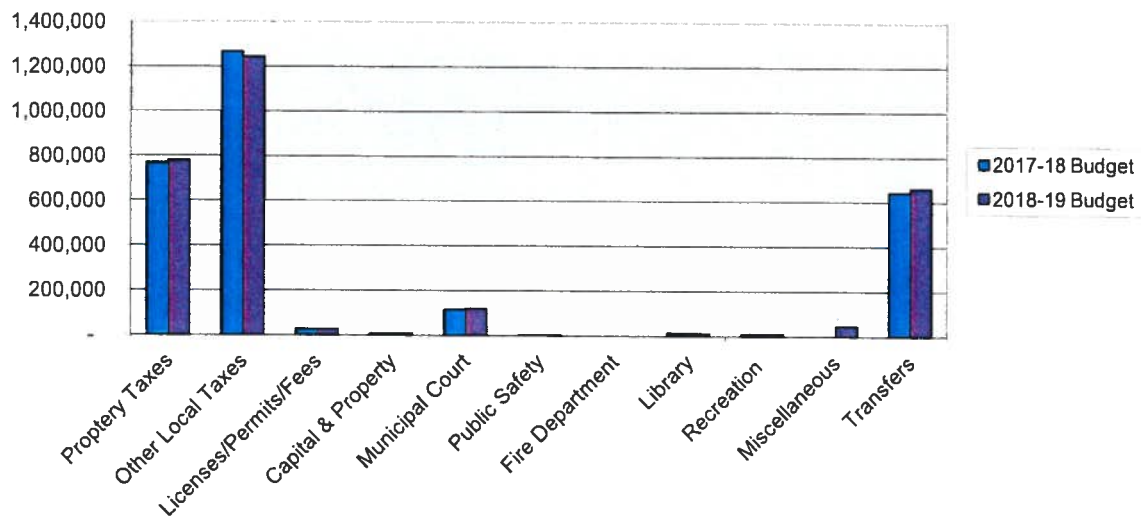
**PROPERTY TAXES**

The property tax rate proposed in this budget is 28.500-cents for both maintenance and operations and debt service. This 28.500-cent rate is being allocated 25.50-cents to the General Fund and 3.00-cents to the Debt Service Fund. This year's effective rate is 28.660-cents per \$100 valuation and the rollback rate is 30.695-cents per \$100 valuation.

**General Fund Resources  
2018-2019 Budget**



**General Fund Resources  
2018 Budget vs 2019 Budget**



**CITY OF COLUMBUS, TEXAS  
2018-2019 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 \$0.00428 per \$100 valuation.

**RIGHT OF WAY FEES**

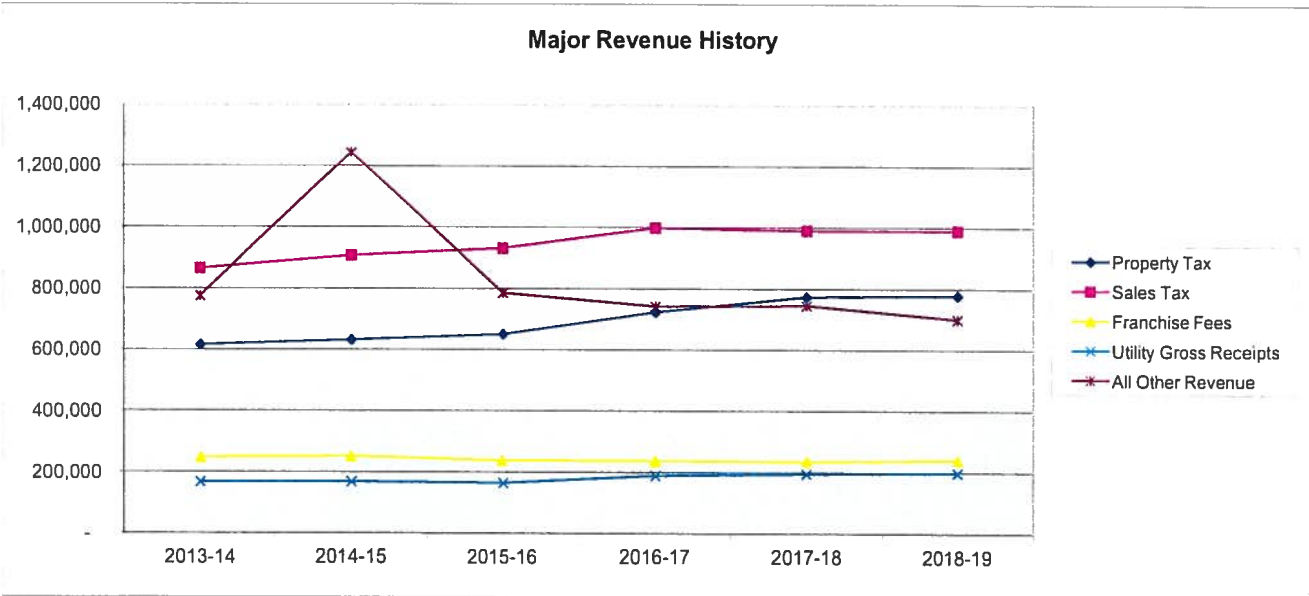
The City receives a use fee from utility providers operating within the City's rights-of-way. Right of way fees are regulated by state and federal law therefore the City has no means of increasing right of way fee revenues.

**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 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Budgeted 2018-19
Property Tax	616,035	631,663	650,560	723,730	774,101	778,363
Sales Tax	865,689	907,471	931,035	998,674	990,500	990,000
Franchise Fees	247,048	250,639	237,509	236,828	235,000	240,000
Utility Gross Receipts	167,234	167,234	163,974	188,640	195,000	197,541
All Other Revenue	775,368	1,243,603	785,769	742,487	745,455	699,949
<b>TOTAL</b>	<b>2,671,374</b>	<b>3,200,610</b>	<b>2,768,847</b>	<b>2,890,359</b>	<b>2,940,056</b>	<b>2,905,853</b>





**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**GENERAL FUND EXPENDITURE SUMMARY**

Classification	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 1,837,142	\$ 1,976,921	\$ 1,934,215	\$ 2,073,672	4.89%
Maintenance & Supplies	324,263	626,840	560,217	612,465	-2.29%
Services	438,455	449,421	410,268	519,985	15.70%
Transfers	51,550	22,650	22,650	22,650	0.00%
Subtotal	<u>2,651,410</u>	<u>3,075,832</u>	<u>2,927,350</u>	<u>3,228,772</u>	4.97%
Capital Outlay	<u>58,092</u>	<u>233,710</u>	<u>169,170</u>	<u>134,000</u>	-42.66%
Total Expenditures	<u><u>2,709,502</u></u>	<u><u>3,309,542</u></u>	<u><u>3,096,520</u></u>	<u><u>3,362,772</u></u>	1.61%

**~AUTHORIZED POSITIONS~**

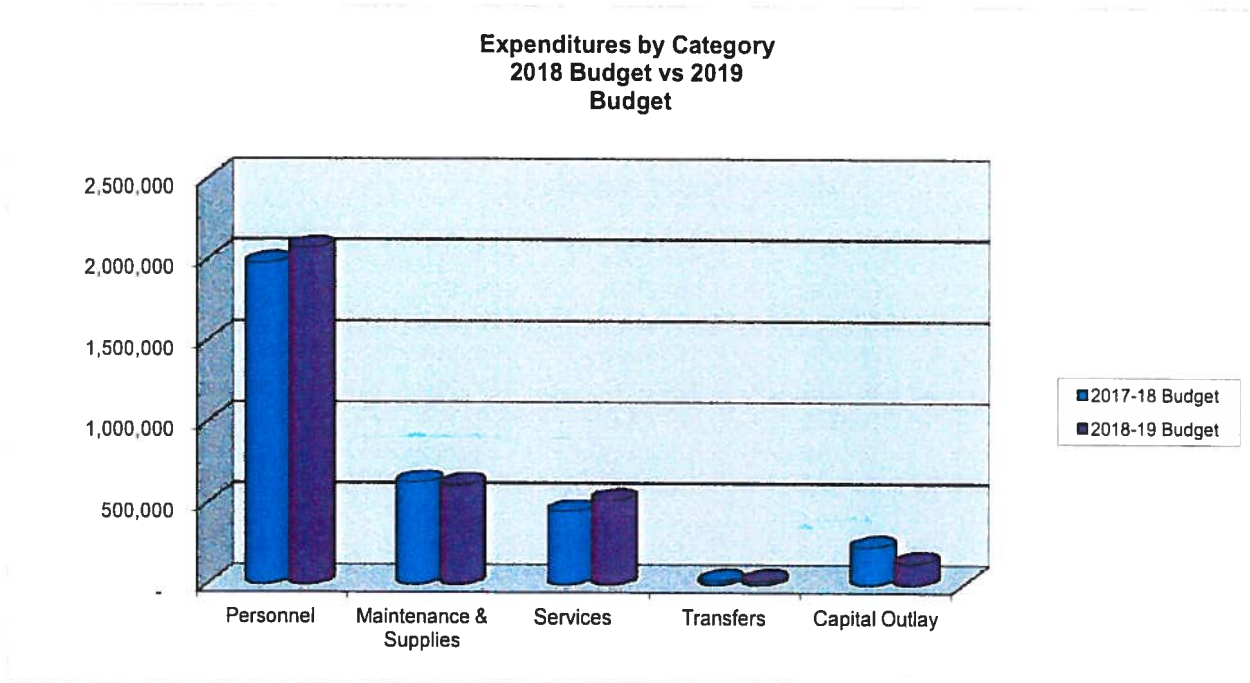
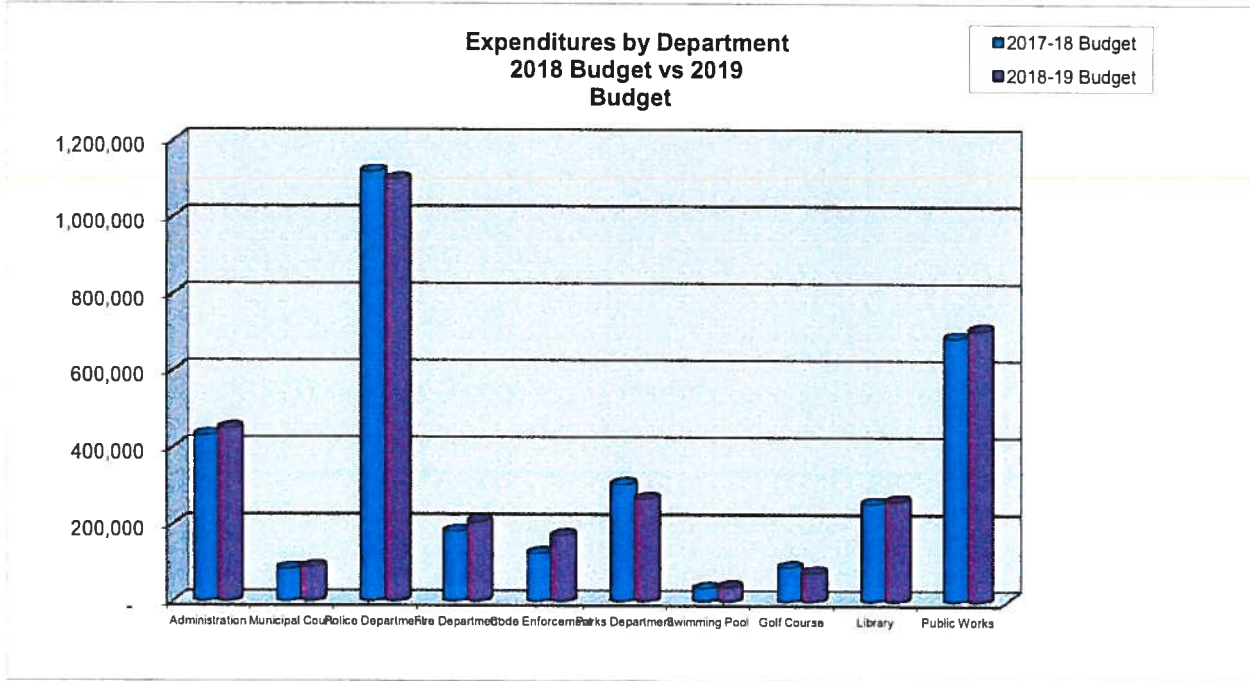
Administration	3.00	3.00	3.00	3.00	0.00%
Municipal Court	1.50	1.50	1.50	1.50	0.00%
Police Department	12.00	12.00	12.00	12.00	0.00%
Fire Department	-	-	-	0.20	100.00%
Code Enforcement	1.00	1.00	1.72	2.40	140.00%
Parks Department	3.35	3.35	3.45	3.45	2.99%
Swimming Pool	0.90	0.90	0.90	0.90	0.00%
Golf Course	-	-	-	-	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>29.92</u>	<u>30.40</u>	4.47%

**~DEPARTMENT SUMMARY~**

Administration	\$ 406,268	\$ 431,369	\$ 423,147	\$ 448,786	4.04%
Municipal Court	73,384	83,944	84,348	88,936	5.95%
Police Department	976,104	1,118,454	1,100,399	1,099,296	-1.71%
Fire Department	178,490	181,658	150,139	206,774	13.83%
Code Enforcement	88,394	124,458	97,644	170,895	37.31%
Parks Department	219,021	304,158	299,385	267,207	-12.15%
Swimming Pool	33,781	34,826	38,944	38,101	9.40%
Golf Course	102,910	89,150	60,392	74,900	-15.98%
Library	269,757	254,944	251,845	261,634	2.62%
Public Works	361,392	686,581	590,278	706,243	2.86%
Total Expenditures	<u>\$ 2,709,502</u>	<u>\$ 3,309,542</u>	<u>\$ 3,096,520</u>	<u>\$ 3,362,772</u>	1.61%

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**GENERAL FUND EXPENDITURES SUMMARY**



**CITY OF COLUMBUS, TEXAS  
2018-2019 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  
2018-2019 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Administration

**Account:**  
01-10

<b>Classification</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Estimate</b>	<b>2018-2019 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 276,847	\$ 299,054	\$ 293,067	\$ 303,253	1.40%
Maintenance & Supplies	21,343	20,900	22,846	26,300	25.84%
Services	108,079	111,415	107,233	119,233	7.02%
Subtotal	<u>406,268</u>	<u>431,369</u>	<u>423,147</u>	<u>448,786</u>	4.04%
Capital Outlay	-	-	-	-	
Total Expenditures	<u>\$ 406,268</u>	<u>\$ 431,369</u>	<u>\$ 423,147</u>	<u>\$ 448,786</u>	4.04%

**~AUTHORIZED POSITIONS~**

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

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 202,979	\$ 216,194	\$ 211,607	\$ 220,728	
8107 Longevity	665	850	845	735	
8106 Council Attendance	7,550	8,500	7,450	8,500	
8120 Social Security	15,820	17,254	16,446	17,592	
8130 TMRS Retirement	28,137	30,489	30,475	28,732	
8140 Health & Life Insurance	21,025	25,006	25,531	26,303	
8150 Workers' Compensation	671	761	713	663	
Subtotal	<u>276,847</u>	<u>299,054</u>	<u>293,067</u>	<u>303,253</u>	1.40%

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Administration

**Account:**  
01-10

<b>Classification</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Estimate</b>	<b>2018-2019 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	1,552	1,750	2,022	2,000	
8245 Office Supplies	5,877	5,000	6,175	6,000	
8246 Postage	74	200	100	200	
8260 Building Maintenance	2,432	2,000	2,700	4,000	
8263 Office Equipment Maint	-	300	-	300	
8264 Software Maintenance	9,705	10,000	10,133	12,000	
8267 Equipment Maintenance	1,702	1,650	1,716	1,800	
Subtotal	21,343	20,900	22,846	26,300	25.84%
<b>Services</b>					
8317 Appraisal District Fee	22,611	26,765	25,319	27,193	
8321 Dues & Subscriptions	3,330	3,350	3,340	3,350	
8325 Election Expense	1,557	2,100	1,374	2,500	
8326 Electricity	8,935	10,000	9,990	10,000	
8332 Liability Insurance	2,529	2,500	2,626	2,810	
8335 Building Insurance	1,472	1,200	1,467	1,930	
8350 Training	3,619	3,000	1,500	3,000	
8355 Outside Services	9,838	4,000	8,832	8,500	
8360 Janitorial Service	2,200	4,000	1,895	3,000	
8362 Printing & Advertising	2,186	1,600	2,250	2,500	
8363 Professional Services	30,307	29,000	25,790	29,000	
8367 Legal Fees	5,788	11,000	8,275	11,000	
8370 Rent/Lease	5,785	5,500	6,526	6,500	
8380 Telephone	4,586	4,400	4,650	4,750	
8390 Miscellaneous	1,935	1,600	2,000	1,600	
8392 Economic Dev	1,400	1,400	1,400	1,600	
8394 Public Relations	-	-	-	-	
Subtotal	108,079	111,415	107,233	119,233	7.02%
<b>Capital Outlay</b>					
8420 Improvements	-	-	-	-	
8460 Office Equipment	-	-	-	-	
Subtotal	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>\$ 406,268</b>	<b>\$ 431,369</b>	<b>\$ 423,147</b>	<b>\$ 448,786</b>	<b>4.04%</b>



**CITY OF COLUMBUS, TEXAS  
2018-2019 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  
2018-2019 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Municipal Court

**Account:**  
01-11

<b>Classification</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Estimate</b>	<b>2018-2019 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 57,691	\$ 61,244	\$ 60,493	\$ 65,501	6.95%
Maintenance & Supplies	5,593	8,750	10,307	8,750	0.00%
Services	10,100	13,950	13,548	14,685	5.27%
Subtotal	<u>73,384</u>	<u>83,944</u>	<u>84,348</u>	<u>88,936</u>	5.95%
Capital Outlay	-	-	-	-	
Total Expenditures	<u>\$ 73,384</u>	<u>\$ 83,944</u>	<u>\$ 84,348</u>	<u>\$ 88,936</u>	5.95%

**~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~**

<b>Personnel</b>					
8102 Wages	\$ 37,816	\$ 38,951	\$ 38,202	\$ 42,200	
8107 Longevity	1,108	1,198	1,198	1,288	
8120 Social Security	2,955	3,071	2,991	3,327	
8130 TMRS Retirement	5,367	5,632	5,740	5,654	
8140 Health & Life Insurance	10,337	12,268	12,246	12,920	
8150 Workers' Compensation	109	124	116	113	
Subtotal	<u>57,691</u>	<u>61,244</u>	<u>60,493</u>	<u>65,501</u>	6.95%



**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Municipal Court

**Account:**  
01-11

Classification	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	252	500	1,058	500	
8245 Office Supplies	2,587	5,500	6,570	5,500	
8264 Software Maintenance	2,754	2,750	2,679	2,750	
8267 Equipment Maintenance	-	-	-	-	
Subtotal	<u>5,593</u>	<u>8,750</u>	<u>10,307</u>	<u>8,750</u>	0.00%
<b>Services</b>					
8332 Liability Insurance	350	400	377	410	
8338 Municipal Court Jury Fees	528	600	624	600	
8350 Training	807	1,300	2,452	2,000	
8363 Professional Services	833	2,700	1,500	2,700	
8364 Warrant Collect Service	-	50	-	50	
8367 Legal Fees	6,775	8,000	7,700	8,000	
8380 Telephone	712	750	770	775	
8390 Miscellaneous	96	150	125	150	
Subtotal	<u>10,100</u>	<u>13,950</u>	<u>13,548</u>	<u>14,685</u>	5.27%
<b>Capital Outlay</b>					
8420 Improvements	-	-	-	-	
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Total Expenditures	<u>\$ 73,384</u>	<u>\$ 83,944</u>	<u>\$ 84,348</u>	<u>\$ 88,936</u>	5.95%



**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET EXPENDITURES**

**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  
2018-2019 BUDGET EXPENDITURES**

Fund:  
General

Department:  
Police

Account:  
01-20

Classification	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	4,932	27,000	13,500	27,000	
8240 Gas & Oil	22,921	32,000	28,267	32,000	
8245 Office Supplies	2,130	14,290	13,000	14,290	
8264 Software Maint	11,482	10,000	10,950	10,000	
8266 Vehicle Maintenance	11,834	8,000	18,520	8,000	
8267 Equipment Maint	5,359	6,500	4,000	6,500	
8285 Wearing Apparel	8,076	6,000	9,000	8,000	
Subtotal	66,733	103,790	97,237	105,790	1.93%
<b>Services</b>					
8312 Maint Shop Labor	16,219	17,149	16,175	17,846	
8321 Dues & Subscriptions	767	700	575	800	
8332 Liability Insurance	4,374	5,000	6,729	5,700	
8333 Vehicle Insurance	2,805	2,500	2,460	2,700	
8350 Training	2,122	2,000	6,100	6,000	
8351 LEOSE Expenses	1,975	1,800	1,514	1,800	
8355 Outside Services	9,844	10,000	8,500	10,000	
8362 Printing & Advertising	45	500	50	500	
8363 Professional Services	937	750	450	750	
8370 Rent/Lease	2,201	2,500	2,226	2,500	
8371 Arrestee Medical Treat	-	250	-	250	
8380 Telephone	5,410	5,500	5,450	5,500	
8390 Miscellaneous	601	500	221	500	
Subtotal	47,299	49,149	50,451	54,846	11.59%
<b>Capital Outlay</b>					
8420 Improvements	-	-	-	-	
8465 Software	-	-	-	-	
8480 Vehicles	42,192	105,360	105,175	54,000	
8490 Equipment	-	-	-	-	
Subtotal	42,192	105,360	105,175	54,000	-48.75%
<b>Transfers</b>					
8610 Transfer to Equipment Fund	5,000	5,000	5,000	5,000	
Subtotal	5,000	5,000	5,000	5,000	
Total Expenditures	\$ 976,104	\$ 1,118,454	\$ 1,100,399	\$ 1,099,296	-1.71%



**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET EXPENDITURES**

**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  
2018-2019 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Fire

**Account:**  
01-30

Classification	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
<b>Services</b>					
8312 Maint Shop Labor	1,545	1,633	1,450	1,700	
8321 Dues & Subscriptions	2,802	2,500	2,802	7,800	
8326 Electricity	4,913	6,000	4,750	6,000	
8328 Firemen Attend Bonus	3,500	4,500	3,500	16,000	
8332 Liability Insurance	437	500	437	500	
8333 Vehicle Insurance	6,507	6,600	6,507	7,000	
8335 Building Insurance	614	650	614	900	
8350 Training	2,574	6,500	1,500	6,500	
8360 Janitorial Service	1,225	1,225	1,225	1,225	
8363 Professional Services	-	-	-	-	
8380 Telephone	2,163	3,000	2,600	3,000	
8390 Miscellaneous	-	50	-	50	
Subtotal	28,506	33,158	25,385	50,675	52.83%
<b>Capital Outlay</b>					
8490 Equipment	-	6,850	6,003	-	
8480 Vehicles	-	-	-	-	
Subtotal	-	6,850	6,003	-	N/A
<b>Transfers</b>					
8611 Transfer to Fire Equip Fund	41,550	12,650	12,650	12,650	
Subtotal	41,550	12,650	12,650	12,650	0.00%
Total Expenditures	<u>\$ 178,490</u>	<u>\$ 181,658</u>	<u>\$ 150,139</u>	<u>\$ 206,774</u>	13.83%



**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET EXPENDITURES**

**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  
2018-2019 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Code Enforcement

**Account:**  
01-40

Classification	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
<b>Maintenance &amp; Supplies</b>					
8210 Gen Supplies	591	500	108	500	
8216 Fire Prevention	374	500	725	750	
8226 Dog Pound Supplies	546	1,500	500	4,500	
8240 Gas, Oil, Lubricants	763	2,900	775	2,900	
8245 Office Supplies	234	125	2,200	125	
8264 Software Maintenance	1,577	1,650	1,550	1,650	
8266 Vehicle Maintenance	2,518	250	15	250	
8285 Wearing Apparel	-	375	350	500	
Subtotal	6,603	7,800	6,222	11,175	43.27%
<b>Services</b>					
8312 Maint Shop Labor	772	817	785	850	
8321 Dues & Subscriptions	230	500	350	1,300	
8332 Liability Insurance	52	60	57	62	
8333 Vehicle Insurance	224	250	246	265	
8335 Building Insurance	92	100	122	250	
8350 Training	1,472	4,000	2,000	4,000	
8363 Professional Services	113	500	355	500	
8366 Demolition Services	85	10,000	457	10,000	
8367 Legal Fees	-	800	-	800	
8380 Telephone	608	700	1,635	1,500	
8388 Mowing Services	-	250	-	250	
Subtotal	3,648	17,977	6,007	19,777	10%
<b>Capital</b>					
8480 Vehicles	-	-	-	8,500	
8490 Equipment	-	5,500	5,392	-	
Subtotal	-	5,500	5,392	8,500	55%
<b>Transfers</b>					
8610 Transfer to Equipment Fund	500	500	500	500	
Subtotal	500	500	500	500	0.00%
Total Expenditures	\$ 88,394	\$ 124,458	\$ 97,644	\$ 170,895	37.31%



**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET EXPENDITURES**

**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  
2018-2019 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Parks

**Account:**  
01-50

<b>Classification</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Estimate</b>	<b>2018-2019 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 171,157	\$ 197,975	\$ 202,213	\$ 203,022	2.55%
Maintenance & Supplies	9,796	26,800	11,881	24,700	-7.84%
Services	36,068	36,383	42,691	37,485	3.03%
Transfers	2,000	2,000	2,000	2,000	0.00%
Subtotal	<u>219,021</u>	<u>263,158</u>	<u>258,785</u>	<u>267,207</u>	1.54%
Capital Outlay	-	41,000	40,600	-	
Total Expenditures	<u>\$ 219,021</u>	<u>\$ 304,158</u>	<u>\$ 299,385</u>	<u>\$ 267,207</u>	-12.15%

**~AUTHORIZED POSITIONS~**

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

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 114,843	\$ 130,470	\$ 133,681	\$ 134,387	
8103 Wages, Overtime	5,802	4,000	4,545	4,000	
8107 Longevity	1,727	1,675	1,939	2,030	
8120 Social Security	8,878	10,415	10,560	10,742	
8130 TMRS Retirement	16,766	19,117	19,693	18,616	
8140 Health & Life Insurance	19,697	28,355	28,104	29,842	
8150 Workers' Compensation	3,445	3,943	3,691	3,405	
Subtotal	<u>171,157</u>	<u>197,975</u>	<u>202,213</u>	<u>203,022</u>	2.55%



**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Parks

**Account:**  
01-50

Classification	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	2,010	6,500	1,587	6,500	
8240 Gas & Oil	759	3,500	850	3,500	
8245 Office Supplies	-	-	-	-	
8250 Chemical Supplies	673	500	500	500	
8260 Building Maintenance	1,786	5,000	3,000	5,000	
8266 Vehicle Maintenance	106	500	600	500	
8267 Eq Maintenance	1,966	4,000	2,400	5,000	
8268 Other Maintenance	1,540	2,000	1,050	2,000	
8285 Wearing Apparel	954	1,300	1,704	1,700	
8290 Storm Recovery	-	3,500	190	-	
Subtotal	9,796	26,800	11,881	24,700	-7.84%
<b>Services</b>					
8312 Maint Shop Labor	1,545	1,633	1,530	1,700	
8326 Electricity	31,930	32,000	38,080	32,000	
8332 Liability Insurance	875	1,000	942	1,010	
8335 Building Insurance	1,718	1,750	2,139	2,775	
8350 Training	-	-	-	-	
8390 Miscellaneous	-	-	-	-	
Subtotal	36,068	36,383	42,691	37,485	3.03%
<b>Capital Outlay</b>					
8480 Vehicle	-	26,000	28,500	-	
8490 Equipment	-	15,000	12,100	-	
Subtotal	-	41,000	40,600	-	N/A
<b>Transfers</b>					
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	<u>\$ 219,021</u>	<u>\$ 304,158</u>	<u>\$ 299,385</u>	<u>\$ 267,207</u>	-12.15%



**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET EXPENDITURES**

**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  
2018-2019 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Swimming Pool

**Account:**  
01-51

<b>Classification</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Estimate</b>	<b>2018-2019 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Services</b>					
8326 Electricity	3,672	2,900	3,807	3,500	
8332 Liability Insurance	175	200	188	210	
8335 Building Insurance	92	100	122	225	
8380 Telephone	548	550	572	580	
8390 Miscellaneous	-	-	-	-	
Subtotal	4,486	3,750	4,689	4,515	20.40%
<b>Capital Outlay</b>					
8490 Equipment	-	-	-	-	
Subtotal	-	-	-	-	N/A
Total Expenditures	\$ 33,781	\$ 34,826	\$ 38,944	\$ 38,101	9.40%



**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET EXPENDITURES**

**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 the Columbus Municipal Golf Association. The City has taken over responsibility for golf course utilities and fuel expenditures. The City also financially supports with some operational and capital expenditures.





**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Golf Course

**Account:**  
01-52

<b>Classification</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Estimate</b>	<b>2018-2019 Budget</b>	<b>Var %</b>
<b>Capital Outlay</b>					
8420 Improvements	40,855	15,000	12,010	7,500	N/A
Subtotal	40,855	15,000	12,010	7,500	
Total Expenditures	<u>\$ 102,910</u>	<u>\$ 89,150</u>	<u>\$ 60,392</u>	<u>\$ 74,900</u>	-15.98%



**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET EXPENDITURES**

**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  
2018-2019 BUDGET EXPENDITURES**

**Fund:** General                      **Department:** Library                      **Account:** 01-53

<b>Classification</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Estimate</b>	<b>2018-2019 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 164,807	\$ 180,169	\$ 172,630	\$ 185,857	3.16%
Maintenance & Supplies	69,856	49,800	55,586	51,100	2.61%
Services	19,195	24,975	23,629	24,677	-1.19%
Subtotal	<u>253,857</u>	<u>254,944</u>	<u>251,845</u>	<u>261,634</u>	2.62%
Capital Outlay	15,900	-	-	-	
Total Expenditures	<u>\$ 269,757</u>	<u>\$ 254,944</u>	<u>\$ 251,845</u>	<u>\$ 261,634</u>	2.62%

**~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~**

<b>Personnel</b>					
8102 Wages	\$ 118,034	\$ 127,375	\$ 120,536	\$ 131,810	
8107 Longevity	1,550	1,670	1,670	1,910	
8120 Social Security	9,045	9,872	9,230	10,230	
8130 TMRS Retirement	15,042	16,134	16,167	15,532	
8140 Health & Life Insurance	20,774	24,656	24,594	25,952	
8150 Workers' Compensation	362	462	432	424	
Subtotal	<u>164,807</u>	<u>180,169</u>	<u>172,630</u>	<u>185,857</u>	3.16%

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Library

**Account:**  
01-53

Classification	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	26,476	4,500	12,830	4,500	
8211 Archive Supplies	54	500	524	500	
8212 Books	18,278	17,000	23,927	17,000	
8214 Audio Visual	3,880	3,200	3,200	3,500	
8215 Book Preparation Supplies	1,218	1,700	1,255	1,700	
8218 Promotional Supplies	3,340	2,400	3,400	2,400	
8220 Janitorial Supplies	715	1,500	750	1,500	
8245 Office Supplies	2,650	3,000	3,350	4,000	
8246 Postage	463	500	350	500	
8260 Building Maintenance	9,652	12,000	2,500	12,000	
8264 Software Maintenance	3,130	3,500	3,500	3,500	
8268 Other Maintenance	-	-	-	-	
Subtotal	69,856	49,800	55,586	51,100	2.61%
<b>Services</b>					
8321 Dues & Subscriptions	4,511	4,000	4,000	4,000	
8326 Electricity	8,681	11,500	9,500	11,500	
8332 Liability Insurance	109	125	118	127	
8335 Building Insurance	1,288	1,300	1,518	2,000	
8350 Training	1,275	1,500	1,350	2,000	
8355 Outside Services	2,118	5,000	5,937	3,800	
8360 Janitorial Service	-	-	-	-	
8380 Telephone	1,211	1,500	1,157	1,200	
8390 Miscellaneous	-	50	50	50	
Subtotal	19,195	24,975	23,629	24,677	-1.19%
<b>Capital Outlay</b>					
8420 Improvements	-	-	-	-	
8490 Equipment	15,900	-	-	-	
Subtotal	15,900	-	-	-	N/A
Total Expenditures	<u>\$ 269,757</u>	<u>\$ 254,944</u>	<u>\$ 251,845</u>	<u>\$ 261,634</u>	2.62%



**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET EXPENDITURES**

**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  
2018-2019 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Public Works

**Account:**  
01-60

Classification	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	23,727	22,000	21,950	22,000	
8230 Curb & Gutter Supplies	9,366	19,500	15,000	19,500	
8240 Gas & Oil	11,619	18,000	17,885	18,000	
8245 Office Supplies	20	50	-	50	
8250 Chemical Supplies	144	500	430	500	
8266 Vehicle Maintenance	7,146	8,000	5,000	8,000	
8267 Equipment Maintenance	7,737	10,000	8,250	10,000	
8269 Street Seal Coat	6,000	200,000	200,000	75,000	
8275 Signs	1,829	4,000	1,500	4,000	
8280 Small Tools	615	800	550	800	
8285 Wearing Apparel	1,243	1,200	1,850	1,850	
8290 Storm Recovery	-	31,000	5,500	124,000	
Subtotal	69,447	315,050	277,915	283,700	-9.95%
<b>Services</b>					
8312 Maint Shop Labor	30,894	32,664	30,000	33,992	
8326 Electricity	41,018	46,000	42,500	46,000	
8332 Liability Insurance	1,312	1,500	1,413	1,500	
8333 Vehicle Insurance	2,412	2,500	2,460	2,650	
8335 Building Insurance	2,086	2,000	2,445	2,700	
8350 Training	105	100	-	100	
8355 Outside Services	2,888	2,500	1,500	42,500	
8362 Printing & Advertising	51	250	200	250	
8363 Professional Services	-	500	-	500	
8365 Engineering Fees	-	1,000	-	1,000	
8380 Telephone	221	500	225	500	
Subtotal	80,988	89,514	80,743	131,692	47.12%
<b>Capital Outlay</b>					
8420 Improvements	-	-	-	-	
8480 Vehicles	-	-	-	12,000	
8490 Equipment	-	-	-	4,000	
8495 Storm Recovery	-	60,000	12,000	48,000	
Subtotal	-	60,000	12,000	64,000	N/A
<b>Transfers</b>					
8610 Transfer to Equipment Fund	2,500	2,500	2,500	2,500	
Subtotal	2,500	2,500	2,500	2,500	0.00%
Total Expenditures	<u>\$ 361,392</u>	<u>\$ 686,581</u>	<u>\$ 590,278</u>	<u>\$ 706,243</u>	2.86%



## SPECIAL REVENUE FUNDS

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

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

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

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

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**SPECIAL REVENUE FUNDS SUMMARY**

	<b>Equipment Replacement Fund</b>	<b>Fire Equipment Replacement Fund</b>	<b>Hotel Occupancy Tax Fund</b>	<b>Total</b>	<b>2017-2018 Budget*</b>
<b><u>RESOURCES</u></b>					
Total beginning fund balance	\$ 30,557	\$ 353,755	\$ 399,663	\$ 783,975	\$ 843,377
<b><u>REVENUES</u></b>					
Total Revenues	20,475	34,150	228,000	282,625	275,565
<b>TOTAL FUNDS AVAILABLE</b>	<b>51,032</b>	<b>387,905</b>	<b>627,663</b>	<b>1,066,600</b>	<b>1,118,942</b>
<b><u>EXPENDITURES</u></b>					
Maintenance & Supplies	\$ -	\$ -	\$ 17,150	\$ 17,150	\$ 11,101
Services	-	-	237,775	237,775	225,800
Transfers	10,000	-	-	10,000	10,000
Subtotal	10,000	-	254,925	264,925	246,901
Capital Outlay	-	-	-	-	88,066
<b>TOTAL EXPENDITURES</b>	<b>10,000</b>	<b>-</b>	<b>254,925</b>	<b>264,925</b>	<b>334,967</b>
<b><u>ENDING FUND BALANCE</u></b>					
Total ending fund balance	\$ 41,032	\$ 387,905	\$ 372,738	\$ 801,675	\$ 783,975

\*This is the 2017-2018 Budget Estimate.

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**EQUIPMENT REPLACEMENT FUND SUMMARY**

<b>Classification</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Estimate</b>	<b>2018-2019 Budget</b>	<b>Var %</b>
<b>Resources:</b>					
Total Beginning Balance	\$ 27,803	\$ 20,132	\$ 20,092	\$ 30,557	51.78%
Revenues & Transfers In	20,289	20,325	20,465	20,475	0.74%
Total Funds Available	<u>48,092</u>	<u>40,457</u>	<u>40,557</u>	<u>51,032</u>	26.14%
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	28,000	10,000	10,000	10,000	0.00%
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	20,092	30,457	30,557	41,032	34.72%
<b>Fund Total</b>	<u>\$ 20,092</u>	<u>\$ 30,457</u>	<u>\$ 30,557</u>	<u>\$ 41,032</u>	
<b>Net Revenue (Expenditures)</b>	(7,711)	10,325	10,465	10,475	

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET  
EQUIPMENT FUND REVENUES/EXPENDITURES**

**Fund:** Equipment Replacement      **Department:** N/A      **Account:** 11-05

Classification	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 Budget	Var %
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~FUNCTION AND CLASSIFICATION SUMMARY~

<b>Revenues</b>					
7100 Transfer from Utility Fund	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
7105 Transfer from General Fund	10,000	10,000	10,000	10,000	0.00%
5100 Interest	289	325	465	475	46.15%
Total Revenues	\$ 20,289	\$ 20,325	\$ 20,465	\$ 20,475	0.74%
<b>Expenditures</b>					
Transfers	\$ 28,000	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
Subtotal	28,000	10,000	10,000	10,000	0.00%
Total Expenditures	\$ 28,000	\$ 10,000	\$ 10,000	\$ 10,000	0.00%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

<b>Transfers</b>					
8605 Transfer to General Fund	\$ 28,000	\$ 10,000	\$ 10,000	\$ 10,000	
Subtotal	28,000	10,000	10,000	10,000	0.00%
Total Expenditures	\$ 28,000	\$ 10,000	\$ 10,000	\$ 10,000	0.00%

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**FIRE EQUIPMENT FUND SUMMARY**

<b>Classification</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Estimate</b>	<b>2018-2019 Budget</b>	<b>Var %</b>
<b>Resources:</b>					
Total Beginning Balance	\$ 256,516	\$ 318,166	\$ 318,605	\$ 353,755	11.19%
Revenues & Transfers In	62,089	32,450	35,150	34,150	5.24%
Total Funds Available	<u>318,605</u>	<u>350,616</u>	<u>353,755</u>	<u>387,905</u>	10.64%
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	-	-	-	-	N/A
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	318,605	350,616	353,755	387,905	10.64%
<b>Fund Total</b>	<u>\$ 318,605</u>	<u>\$ 350,616</u>	<u>\$ 353,755</u>	<u>\$ 387,905</u>	
<b>Net Revenue (Expenditures)</b>	62,089	32,450	35,150	34,150	

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET  
FIRE EQUIPMENT FUND REVENUES/EXPENDITURES**

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

Classification	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 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	41,550	12,650	12,650	12,650	0.00%
5100 Interest	4,039	3,300	6,000	5,000	51.52%
Total Revenues	\$ 62,089	\$ 32,450	\$ 35,150	\$ 34,150	5.24%

**Expenditures**

Total Expenditures	\$ -	\$ -	\$ -	\$ -	N/A
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~AUTHORIZED POSITIONS~

No Authorized Positions

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~EXPENDITURE DETAIL~

**Transfers**

8605 Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	
Subtotal	-	-	-	-	N/A
Total Expenditures	\$ -	\$ -	\$ -	\$ -	N/A



**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**HOTEL OCCUPANCY TAX FUND SUMMARY**

<b>Classification</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Estimate</b>	<b>2018-2019 Budget</b>	<b>Var %</b>
<b>Resources:</b>					
Total Beginning Balance	\$ 740,778	\$ 694,569	\$ 504,680	\$ 399,663	-42.46%
Revenues & Transfers In	232,711	278,000	219,950	228,000	-17.99%
Total Funds Available	<u>973,489</u>	<u>972,569</u>	<u>724,630</u>	<u>627,663</u>	-35.46%
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	468,809	366,500	324,967	254,925	-30.44%
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	504,680	606,069	399,663	372,738	-38.50%
<b>Fund Total</b>	<u>\$ 504,680</u>	<u>\$ 606,069</u>	<u>\$ 399,663</u>	<u>\$ 372,738</u>	
<b>Net Revenue (Expenditures)</b>	(236,098)	(88,500)	(105,017)	(26,925)	

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET  
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

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

Classification	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
<b>Revenues</b>					
3600 Hotel Occupancy Tax	\$ 225,098	\$ 275,000	\$ 216,000	\$ 225,000	-18.18%
7200 Miscellaneous	-	-	-	-	N/A
5100 Interest	7,613	3,000	3,950	3,000	0.00%
Total Revenues	\$ 232,711	\$ 278,000	\$ 219,950	\$ 228,000	-17.99%
<b>Expenditures</b>					
Personnel	\$ -	\$ -	\$ -	\$ -	N/A
Maintenance & Supplies	-	150	11,101	17,150	11333.33%
Services	115,701	241,350	225,800	237,775	-1.48%
Subtotal	115,701	241,500	236,901	254,925	5.56%
Capital Outlay	353,107	125,000	88,066	-	-100.00%
Total Expenditures	\$ 468,809	\$ 366,500	\$ 324,967	\$ 254,925	-30.44%

**~AUTHORIZED POSITIONS~**

Position Title					
Hotel Tax Administrator	-	-	-	-	
Total Personnel	-	-	-	-	N/A

**~EXPENDITURE DETAIL~**

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

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET  
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

**Fund:**  
Hotel Occupancy Tax

**Department:**  
N/A

**Account:**  
05-12

Classification	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
<b>Maintenance &amp; Supplies</b>					
8210 Supplies	-	-	2,800	2,000	
8245 Office Supplies	-	150	1	150	
8268 Maintenance	-	-	8,300	15,000	
Subtotal	-	150	11,101	17,150	11333.33%
<b>Services</b>					
8326 Electricity	154	6,000	1,800	6,000	
8332 Liability Insurance	-	-	-	350	
8335 Building Insurance	-	-	-	475	
8362 Printing & Advertising	-	50	-	50	
8367 Legal Fees	-	500	-	500	
8380 Telephone	548	800	1,250	1,400	
8363 Professional Services	-	1,000	1,750	1,000	
8391 Grants	115,000	233,000	221,000	228,000	
Subtotal	115,701	241,350	225,800	237,775	-1.48%
<b>Capital Outlay</b>					
8420 Improvements	353,107	125,000	88,066	-	
8430 Land	-	-	-	-	
Subtotal	353,107	125,000	88,066	-	-100.00%
Total Expenditures	<u>\$ 468,809</u>	<u>\$ 366,500</u>	<u>\$ 324,967</u>	<u>\$ 254,925</u>	-30.44%



**DEBT SERVICE FUNDS**

2018-2019 BUDGET

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

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**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**DEBT SERVICE FUNDS SUMMARY**

	<b>Debt Service 2005/2013 Fund</b>	<b>Debt Service 2010 Fund</b>	<b>Debt Service 2016 Fund</b>	<b>Total</b>	<b>2016-2017 Budget*</b>
<b><u>RESOURCES</u></b>					
Total beginning fund balance	\$ 13	\$ 9,413	\$ 326	\$ 9,426	\$ 9,287
<b><u>REVENUES</u></b>					
Total Revenues	322,660	303,237	190,500	816,397	809,317
<b>TOTAL FUNDS AVAILABLE</b>	<b>322,673</b>	<b>312,649</b>	<b>190,826</b>	<b>826,148</b>	<b>818,603</b>
<b><u>EXPENDITURES</u></b>					
Debt Service	\$ 322,625	\$ 304,313	\$ 190,500	\$ 817,438	\$ 624,738
Transfers	-	-	-	-	277
Subtotal	322,625	304,313	190,500	817,438	625,015
<b>TOTAL EXPENDITURES</b>	<b>322,625</b>	<b>304,313</b>	<b>190,500</b>	<b>817,438</b>	<b>625,015</b>
<b><u>ENDING FUND BALANCE</u></b>					
Total ending fund balance	\$ 48	\$ 8,337	\$ 326	\$ 8,710	\$ 193,588

\*This is the 2016-2017 Budget Estimate.

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**DEBT SERVICE 2016 FUND SUMMARY**

<b>Classification</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Estimate</b>	<b>2018-2019 Budget</b>	<b>Var %</b>
<b>Resources:</b>					
Total Beginning Balance	\$ 4,326	\$ -	\$ 4,326	\$ 326	N/A
Revenues & Transfers In	196,650	187,900	184,163	190,500	N/A
Total Funds Available	<u>200,976</u>	<u>187,900</u>	<u>188,488</u>	<u>190,826</u>	N/A
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	196,650	187,900	188,163	190,500	N/A
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	4,326	-	326	326	N/A
<b>Fund Total</b>	<u>\$ 4,326</u>	<u>\$ -</u>	<u>\$ 326</u>	<u>\$ 326</u>	
<b>Net Revenue (Expenditures)</b>	-	-	(4,000)	-	

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET  
DEBT SERVICE 2016 REVENUES/EXPENDITURES**

**Fund:**  
Debt Service 2016

**Department:**  
N/A

**Account:**  
13-05

Classification	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
<b>Revenues</b>					
3150 Property Taxes	\$ -	\$ -	\$ -	\$ -	N/A
3200 Delinquent Taxes	-	-	-	-	N/A
3300 Penalty and Interest	-	-	-	-	N/A
7100 Transfer from Utility Fund	196,650	187,900	184,163	190,500	N/A
Total Revenues	<u>\$ 196,650</u>	<u>\$ 187,900</u>	<u>\$ 184,163</u>	<u>\$ 190,500</u>	N/A
<b>Services</b>					
Debt Service	\$ 196,650	\$ 187,900	\$ 187,600	\$ 190,500	N/A
Transfers	-	-	-	-	N/A
Subtotal	<u>196,650</u>	<u>187,900</u>	<u>187,600</u>	<u>190,500</u>	N/A
Total Expenditures	<u>\$ 196,650</u>	<u>\$ 187,900</u>	<u>\$ 187,600</u>	<u>\$ 190,500</u>	N/A

**~AUTHORIZED POSITIONS~**

No Authorized Positions

<b>Debt Service</b>					
8515 Principal	\$ 130,000	\$ 120,000	\$ 120,000	\$ 125,000	
8525 Interest	66,650	67,900	67,600	65,500	
Subtotal	<u>196,650</u>	<u>187,900</u>	<u>187,600</u>	<u>190,500</u>	N/A
<b>Transfers</b>					
8605 Transfer to General Fund	-	-	-	-	
8610 Transfer to Utility Fund	\$ -	\$ -	\$ -	\$ -	
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Total Expenditures	<u>\$ 196,650</u>	<u>\$ 187,900</u>	<u>\$ 187,600</u>	<u>\$ 190,500</u>	N/A



**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**DEBT SERVICE 2005 & 2013 FUND SUMMARY**

<b>Classification</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Estimate</b>	<b>2018-2019 Budget</b>	<b>Var %</b>
<b>Resources:</b>					
Total Beginning Balance	\$ 13	\$ 55	\$ 13	\$ 13	-76.36%
Revenues & Transfers In	323,655	324,125	324,402	322,660	-0.45%
Total Funds Available	<u>323,668</u>	<u>324,180</u>	<u>324,415</u>	<u>322,673</u>	-0.46%
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	323,655	324,125	324,402	322,625	-0.46%
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	13	55	13	48	-12.73%
<b>Fund Total</b>	<u>\$ 13</u>	<u>\$ 55</u>	<u>\$ 13</u>	<u>\$ 48</u>	
<b>Net Revenue (Expenditures)</b>	-	-	-	35	

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET  
DEBT SERVICE 2005 & 2013 REVENUES/EXPENDITURES**

**Fund:**  
Debt Service 2013

**Department:**  
N/A

**Account:**  
02-05

Classification	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
<b>Revenues</b>					
3150 Property Taxes	\$ -	\$ -	\$ -	\$ -	N/A
3200 Delinquent Taxes	33	30	125	25	-16.67%
3300 Penalty and Interest	34	10	152	10	0.00%
7112 Bond Proceeds	-	-	-	-	N/A
7100 Transfer from Utility Fund	323,588	324,125	324,125	322,625	-0.46%
Total Revenues	<u>\$ 323,655</u>	<u>\$ 324,165</u>	<u>\$ 324,402</u>	<u>\$ 322,660</u>	-0.46%
<b>Services</b>					
Debt Service	\$ 323,588	\$ 324,125	\$ 324,125	\$ 322,625	-0.46%
Transfers	67	-	277	-	N/A
Subtotal	<u>323,655</u>	<u>324,125</u>	<u>324,402</u>	<u>322,625</u>	-0.46%
Total Expenditures	<u>\$ 323,655</u>	<u>\$ 324,125</u>	<u>\$ 324,402</u>	<u>\$ 322,625</u>	-0.46%

**~AUTHORIZED POSITIONS~**

No Authorized Positions

<b>Debt Service</b>					
8515 Principal	\$ 255,000	\$ 260,000	\$ 260,000	\$ 265,000	
8525 Interest	68,588	64,125	64,125	57,625	
Subtotal	<u>323,588</u>	<u>324,125</u>	<u>324,125</u>	<u>322,625</u>	-0.46%
8605 Transfer to General Fund	-	-	-	-	
8610 Transfer to Utility Fund	\$ 67	\$ -	\$ 277	\$ -	
Subtotal	<u>67</u>	<u>-</u>	<u>277</u>	<u>-</u>	N/A
Total Expenditures	<u>\$ 323,655</u>	<u>\$ 324,125</u>	<u>\$ 324,402</u>	<u>\$ 322,625</u>	-0.46%

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**DEBT SERVICE 2010 FUND SUMMARY**

<b>Classification</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Estimate</b>	<b>2018-2019 Budget</b>	<b>Var %</b>
<b>Resources:</b>					
Total Beginning Balance	\$ 4,181	\$ 2,254	\$ 9,274	\$ 9,413	317.59%
Revenues & Transfers In	306,320	299,726	300,752	303,237	1.17%
Total Funds Available	<u>310,501</u>	<u>301,980</u>	<u>310,026</u>	<u>312,649</u>	3.53%
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	301,228	300,613	300,613	304,313	1.23%
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	9,274	1,367	9,413	8,337	509.85%
<b>Fund Total</b>	<u>\$ 9,274</u>	<u>\$ 1,367</u>	<u>\$ 9,413</u>	<u>\$ 8,337</u>	
<b>Net Revenue (Expenditures)</b>	5,093	(887)	139	(1,076)	

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET  
DEBT SERVICE 2010 FUND REVENUES/EXPENDITURES**

**Fund:**  
Debt Service 2010

**Department:**  
N/A

**Account:**  
12-05

Classification	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
<b>Revenues</b>					
3150 Property Taxes	\$ 88,831	\$ 88,882	\$ 88,882	\$ 89,817	1.05%
3200 Delinquent Taxes	1,208	1,000	995	1,000	0.00%
3300 Penalty and Interest	952	600	810	600	0.00%
5100 Interest	52	50	65	50	0.00%
7112 Bond Proceeds	-	-	-	-	N/A
7150 Transfer from Utility Fund	215,277	209,194	210,000	211,769	1.23%
Total Revenues	\$ 306,320	\$ 299,726	\$ 300,752	\$ 303,237	1.17%
<b>Expenditures</b>					
Debt Service	\$ 301,228	\$ 300,613	\$ 300,613	\$ 304,313	1.23%
Subtotal	301,228	300,613	300,613	304,313	1.23%
Total Expenditures	\$ 301,228	\$ 300,613	\$ 300,613	\$ 304,313	1.23%

**~AUTHORIZED POSITIONS~**

No Authorized Positions

**~EXPENDITURE DETAIL~**

<b>Debt Service</b>					
8515 Principal	\$ 205,000	\$ 210,000	\$ 210,000	\$ 220,000	
8525 Interest	96,228	90,613	90,613	84,313	
Subtotal	301,228	300,613	300,613	304,313	1.23%
Total Expenditures	\$ 301,228	\$ 300,613	\$ 300,613	\$ 304,313	1.23%

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**DEBT SERVICE CALCULATION**

<u>2016</u>	<u>Water</u>	<u>Sewer</u>	<u>Gas</u>	
	100.00%	83.33%	11.67%	5%
Interest	65,500	54,581	7,644	3,275
Principal	125,000	104,163	14,588	6,250
<b>Total</b>	<b>190,500</b>	<b>158,744</b>	<b>22,231</b>	<b>9,525</b>

<u>2013</u>	<u>Water</u>	<u>Sewer</u>	
	100.00%	71.39%	28.61%
Interest	57,625	41,138	16,487
Principal	265,000	189,184	75,817
<b>Total</b>	<b>322,625</b>	<b>230,322</b>	<b>92,303</b>

<u>2010</u>	<u>Water</u>	<u>Gas</u>	<u>General</u>
	100.00%	61.9868%	7.6026% 30.4106%
Interest	84,313	52,263	6,410 25,640
Principal	220,000	136,371	16,726 66,903
<b>Total</b>	<b>304,313</b>	<b>188,634</b>	<b>23,136 92,543</b>

**Amount Covered by Current Tax Rate**

	Principal	Interest
<u>2016*</u>	-	-
<u>2013*</u>	-	-
<u>2010</u>	92,120	66,598 25,523

**Amount Covered by Delinquent Taxes**

	Water	Sewer	Gas	Total
<u>2013</u>	25	10		35
<u>2010</u>	1,425		175	1,600

**Amount Covered by Utility Fund**

	Water	Sewer	Gas	Total
<u>2016</u>	158,744	22,231	9,525	190,500
<u>2013</u>	230,322	92,303	-	322,625
<u>2010</u>	188,634	-	23,136	211,769
<b>Total</b>	<b>577,699</b>	<b>114,534</b>	<b>32,661</b>	<b>724,894</b>

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

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

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

Fiscal Year Ending Sept. 30th	Principal	Interest	Total	Balance Outstanding September 30th
				\$ 2,935,000
2017	\$ 130,000	\$ 58,163	\$ 188,163	2,805,000
2018	120,000	67,900	187,900	2,685,000
2019	125,000	65,500	190,500	2,560,000
2020	125,000	63,000	188,000	2,435,000
2021	130,000	60,500	190,500	2,305,000
2022	130,000	57,900	187,900	2,175,000
2023	135,000	55,300	190,300	2,040,000
2024	135,000	52,600	187,600	1,905,000
2025	140,000	49,900	189,900	1,765,000
2026	140,000	47,100	187,100	1,625,000
2027	145,000	44,300	189,300	1,480,000
2028	150,000	41,400	191,400	1,330,000
2029	150,000	38,400	188,400	1,180,000
2030	155,000	35,400	190,400	1,025,000
2031	160,000	30,750	190,750	865,000
2032	165,000	25,950	190,950	700,000
2033	165,000	21,000	186,000	535,000
2034	170,000	16,050	186,050	365,000
2035	180,000	10,950	190,950	185,000
2036	185,000	5,550	190,550	-
<b>Total</b>	<b>2,935,000</b>	<b>847,613</b>	<b>3,782,613</b>	

3.00% for 20 years

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**General Obligation Refunding Bonds  
Series 2013**

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

1.92% for 12 years

**General Obligation Refunding Bonds  
Series 2010**

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

3.41% for 17 years





## UTILITY FUND

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

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**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**FY 19 Utility Fund Long-Term Financial Plan**

	Actual 2015-2016	Actual 2016-2017	Estimate 2017-2018	2018-2019
<b>Beginning Fund Balance</b>	<b>3,384,806</b>	<b>2,851,621</b>	<b>2,632,748</b>	<b>2,498,050</b>
Revenues:				
Water Department	867,695	1,061,350	1,078,440	1,400,300
Sewer Department	779,310	944,107	950,410	945,618
Garbage Department	849,244	905,690	904,064	997,489
Gas Department	1,387,810	630,457	756,913	718,131
Maintenance Department	48,984	50,975	50,400	56,087
Other Revenue	109,885	104,603	206,100	105,600
<b>Total Revenue</b>	<b>4,042,928</b>	<b>3,697,182</b>	<b>3,946,327</b>	<b>4,223,225</b>
Operating Expenditures:				
Personnel	625,437	633,094	655,271	692,610
Maintenance & Supplies	315,052	333,208	349,346	860,075
Services	1,411,561	1,515,932	1,589,395	1,649,407
Transfers	1,087,085	1,316,326	1,335,026	1,372,260
<b>Total Operating Expenditures</b>	<b>3,439,135</b>	<b>3,798,561</b>	<b>3,929,039</b>	<b>4,574,352</b>
Non-Operating Expenditures:				
Debt Service	-	-	-	-
Capital Outlay	1,355,850	117,495	151,986	805,850
<b>Total Non-Operating Expenditures</b>	<b>1,355,850</b>	<b>117,495</b>	<b>151,986</b>	<b>805,850</b>
<b>Total Expenditures</b>	<b>4,794,985</b>	<b>3,916,055</b>	<b>4,081,025</b>	<b>5,380,202</b>
<b>Ending Fund Balance</b>	<b>2,632,749</b>	<b>2,632,748</b>	<b>2,498,050</b>	<b>1,341,073</b>
Reserved for Capital Projects	80,202	60,750	-	-
<b>Unreserved Fund Balance</b>	<b>2,552,547</b>	<b>2,571,998</b>	<b>2,498,050</b>	<b>1,341,073</b>
<b>Calculation of available funds:</b>				
Ending Unreserved Fund Balance	2,552,547	2,571,998	2,498,050	1,341,073
Less 20% required minimum balance	687,827	759,712	785,808	914,870
Excess funds available for capital projects	1,864,720	1,812,286	1,712,242	426,203
<b>Staffing variable:</b>				
Full-time equivalent positions	11.50	11.50	11.50	11.50
Average cost per FTE	54,386	55,052	56,980	60,227

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**FY 19 Utility Fund Long-Term Financial Plan**

2019-2020	2020-2021	2021-2022
<b>1,341,073</b>	<b>1,171,122</b>	<b>1,011,073</b>
1,442,309	1,485,578	1,530,145
973,987	1,003,206	1,033,302
955,314	983,973	1,013,492
739,675	761,865	784,721
57,770	59,503	61,288
108,768	112,031	115,392
<b>4,277,822</b>	<b>4,406,156</b>	<b>4,538,341</b>
713,388	734,790	756,833
885,877	912,454	939,827
1,450,080	1,493,582	1,538,390
1,398,427	1,425,380	1,453,142
<b>4,447,772</b>	<b>4,566,206</b>	<b>4,688,192</b>
-	-	-
-	-	-
-	-	-
<b>4,447,772</b>	<b>4,566,206</b>	<b>4,688,192</b>
<b>1,171,122</b>	<b>1,011,073</b>	<b>861,222</b>
-	-	-
<b>1,171,122</b>	<b>1,011,073</b>	<b>861,222</b>
1,171,122	1,011,073	861,222
889,554	913,241	937,638
281,568	97,832	(76,417)
11.50	11.50	11.50
62,034	63,895	65,812

**UTILITY FUND FINANCIAL PROJECTION**

The plan presents the Utility Fund over seven fiscal years: two previous years, the estimate for FY 2018, the budget for FY 2019 and three projected years. The projections made for fiscal years 2020-2022 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  
2018-2019 BUDGET**

**UTILITY FUND SUMMARY**

Classification	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 Budget	Var %
<b>Resources:</b>					
Total Beginning Balance	\$ 2,851,621	\$ 2,498,417	\$ 2,632,748	\$ 2,498,050	-0.01%
Revenues & Transfers In	3,697,182	3,900,557	3,946,327	4,223,225	8.27%
Total Funds Available	<u>6,548,803</u>	<u>6,398,974</u>	<u>6,579,075</u>	<u>6,721,275</u>	5.04%
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	3,916,055	4,793,106	4,081,025	5,380,202	12.25%
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	2,632,748	1,605,868	2,498,050	1,341,073	-16.49%
Reserved for Utility Water/Gas Capital Project	-	-	-	-	N/A
Reserved for Contingencies	-				
Reserved for Future Expenditures	900,817				
<b>Unreserved Fund Balance</b>	<u>1,731,931</u>	<u>1,605,868</u>	<u>2,498,050</u>	<u>1,341,073</u>	-16.49%
<b>Total Expenditures</b>	3,916,055	4,793,106	4,081,025	5,380,202	
<b>Less: Capital Expenditures</b>	117,495	478,155	151,986	805,850	
<b>Operating Expenditures</b>	3,798,561	4,314,951	3,929,039	4,574,352	
<b>Target Fund Balance 20% of Operating Expenditures</b>	<b>759,712</b>	<b>862,990</b>	<b>785,808</b>	<b>914,870</b>	
<b>Net Revenue (Expenditures)</b>	(218,873)	(892,549)	(134,698)	(1,156,977)	
<b>Less: Net Rev(Exp)-Capital Project</b>	2,931,001	(2,867,301)	(1,569,927)	(1,236,068)	
<b>Less: Net Rev(Exp)-Other Capital</b>	(117,495)	(478,155)	(151,986)	(365,481)	
<b>Net Rev/(Exp)-Operating</b>	<u>(3,032,379)</u>	<u>2,452,907</u>	<u>1,587,215</u>	<u>444,572</u>	

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**UTILITY FUND REVENUES**

<b>Classification</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Estimate</b>	<b>2018-2019 Budget</b>	<b>Var %</b>
<b><u>WATER DEPARTMENT</u></b>					
70-4200 Grants	\$ -	\$ -	\$ -	\$ 358,804	N/A
70-6300 Sales of Service	1,046,750	1,010,000	1,050,000	1,020,146	1.00%
70-6400 Service Line Fees	3,750	9,000	18,386	9,000	0.00%
70-6500 Sale of Materials	-	-	-	-	N/A
70-6600 Penalties	6,724	7,200	7,500	7,200	0.00%
70-6700 Service Charge	4,000	5,000	2,500	5,000	0.00%
70-7200 Miscellaneous	127	150	54	150	0.00%
70-7500 Gain on Sale of Assets	-	-	-	-	N/A
Subtotal	1,061,350	1,031,350	1,078,440	1,400,300	35.77%
<b><u>SEWER DEPARTMENT</u></b>					
71-4200 Grants	-	-	-	-	N/A
71-6300 Sales of Service	848,504	825,000	850,000	849,618	2.98%
71-6301 Glidden Water District	85,790	85,713	86,410	86,500	0.92%
71-6400 Service Line Fees	4,000	4,000	7,500	4,000	0.00%
71-6600 Penalties	5,813	5,500	6,500	5,500	0.00%
71-7200 Miscellaneous	-	-	-	-	N/A
71-7500 Gain on Sale of Assets	-	-	-	-	N/A
Subtotal	944,107	920,213	950,410	945,618	2.76%
<b><u>GARBAGE DEPARTMENT</u></b>					
72-4200 Grants	-	-	-	76,269	N/A
72-6300 Sales of Service	888,839	880,000	890,000	904,470	2.78%
72-6305 Wood Chipping/Mulch	42	250	-	250	0.00%
72-6600 Penalties	5,239	6,500	5,500	6,500	0.00%
72-6306 Recycle Revenue	11,533	10,000	8,387	10,000	0.00%
72-7200 Miscellaneous	38	-	177	-	N/A
Subtotal	905,690	896,750	904,064	997,489	11.23%
<b><u>GAS DEPARTMENT</u></b>					
73-4200 Grants	-	-	-	5,297	N/A
73-6300 Sales of Service	626,546	650,000	750,000	707,134	8.79%
73-6400 Service Line Fees	-	500	-	500	0.00%
73-6500 Sale of Materials	-	-	-	-	N/A
73-6600 Penalties	3,581	4,500	5,350	4,500	0.00%
73-6700 Service Charge	290	700	250	700	0.00%
73-7200 Miscellaneous	40	-	1,313	-	N/A
Subtotal	630,457	655,700	756,913	718,131	9.52%

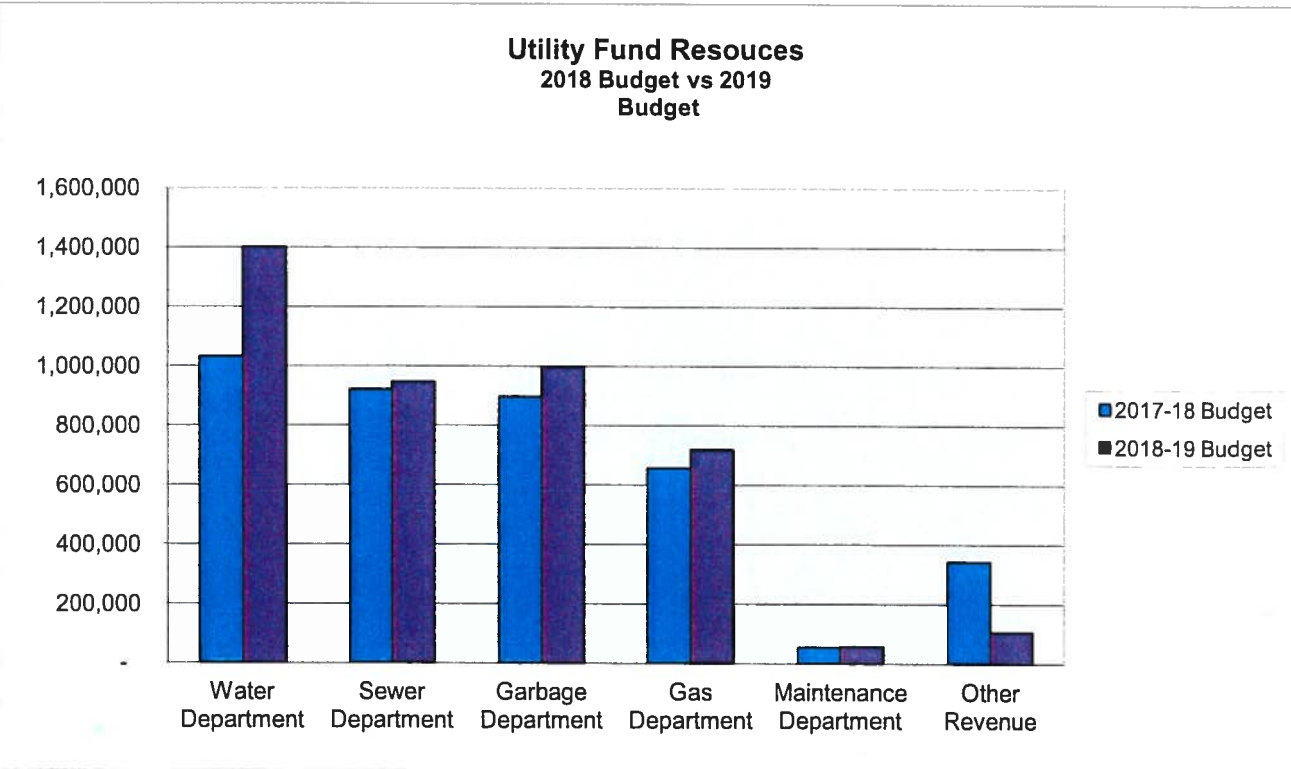
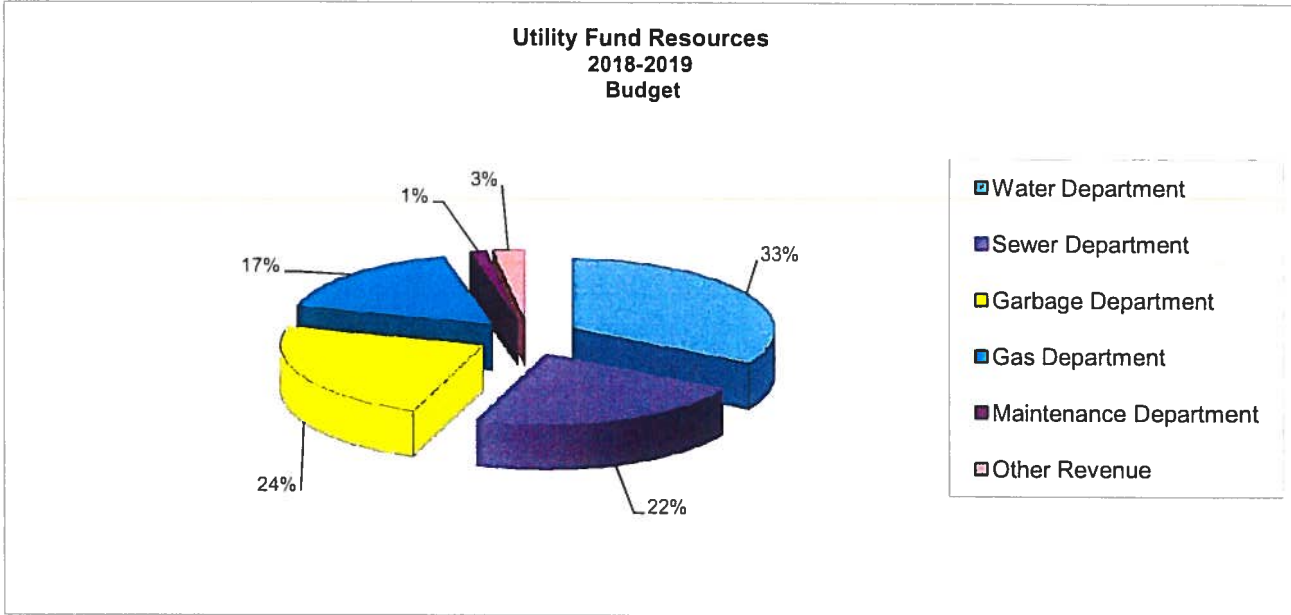
**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**UTILITY FUND REVENUES**

Classification	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 Budget	Var %
~REVENUE DETAIL (Continued)~					
<b><u>MAINTENANCE DEPARTMENT</u></b>					
74-6300 Sales of Service	50,975	53,944	50,400	56,087	3.97%
Subtotal	50,975	53,944	50,400	56,087	3.97%
<b><u>OTHER REVENUE</u></b>					
05-5100 Investments	14,415	15,000	15,500	15,000	0.00%
05-6800 Insufficient Checks	120	100	80	100	0.00%
05-7200 Miscellaneous	-	500	-	500	0.00%
05-7250 Overage/Shortage	1	-	(19)	-	N/A
05-7800 Capital Lease Proceeds	-	-	-	-	N/A
05-7110 Intergovernmental (CCIDC)	90,000	327,000	190,260	90,000	-72.48%
05-7175 Transfer from Debt Service	67	-	279	-	N/A
Subtotal	104,603	342,600	206,100	105,600	-69.18%
<b>TOTAL REVENUES</b>	<b>\$ 3,697,182</b>	<b>\$ 3,900,557</b>	<b>\$ 3,946,327</b>	<b>\$ 4,223,225</b>	<b>8.27%</b>

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

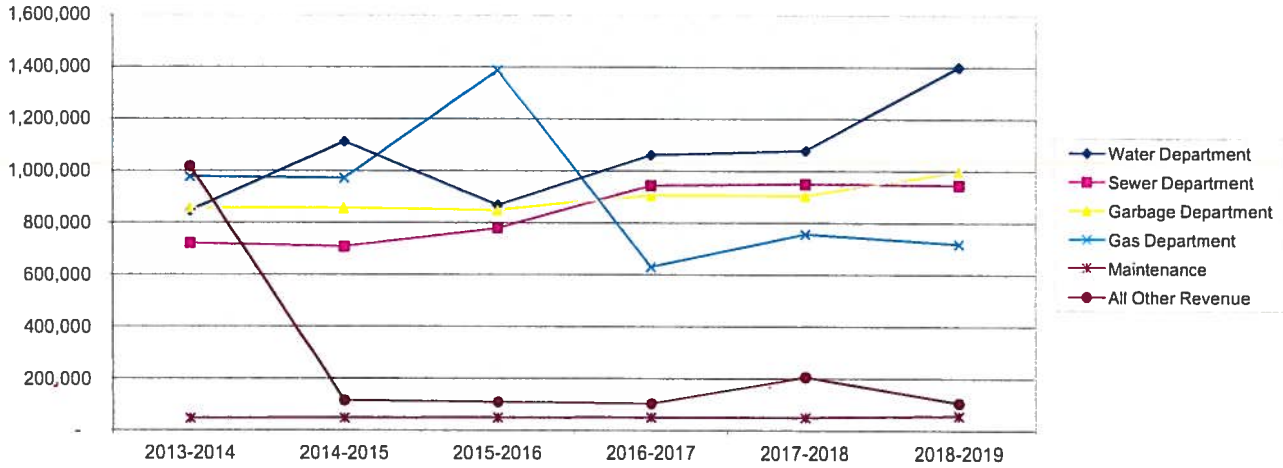
**UTILITY FUND REVENUE SUMMARY**



CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET

UTILITY FUND REVENUE SUMMARY

Major Revenue History



	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Budgeted 2018-2019
Water Department	846,748	1,111,687	867,695	1,061,350	1,078,440	1,400,300
Sewer Department	721,111	707,917	779,310	944,107	950,410	945,618
Garbage Department	856,313	856,701	849,244	905,690	904,064	997,489
Gas Department	977,697	972,586	1,387,810	630,457	756,913	718,131
Maintenance	46,426	47,767	48,984	50,975	50,400	56,087
All Other Revenue	1,017,028	116,004	109,885	104,603	206,100	105,600
<b>TOTAL</b>	<b>4,465,323</b>	<b>3,812,662</b>	<b>4,042,928</b>	<b>3,697,182</b>	<b>3,946,327</b>	<b>4,223,225</b>



**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**UTILITY EXPENDITURE SUMMARY**

Classification	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 633,094	\$ 671,647	\$ 655,271	\$ 692,610	3.12%
Maintenance & Supplies	333,208	705,750	349,346	860,075	21.87%
Services	1,515,932	1,587,266	1,589,395	1,649,407	3.91%
Transfers	1,316,326	1,350,288	1,335,026	1,372,260	1.63%
Subtotal	<u>3,798,561</u>	<u>4,314,951</u>	<u>3,929,039</u>	<u>4,574,352</u>	6.01%
Capital Outlay	<u>117,495</u>	<u>478,155</u>	<u>151,986</u>	<u>805,850</u>	68.53%
Total Expenditures	<u><u>3,916,055</u></u>	<u><u>4,793,106</u></u>	<u><u>4,081,025</u></u>	<u><u>5,380,202</u></u>	

**~AUTHORIZED POSITIONS~**

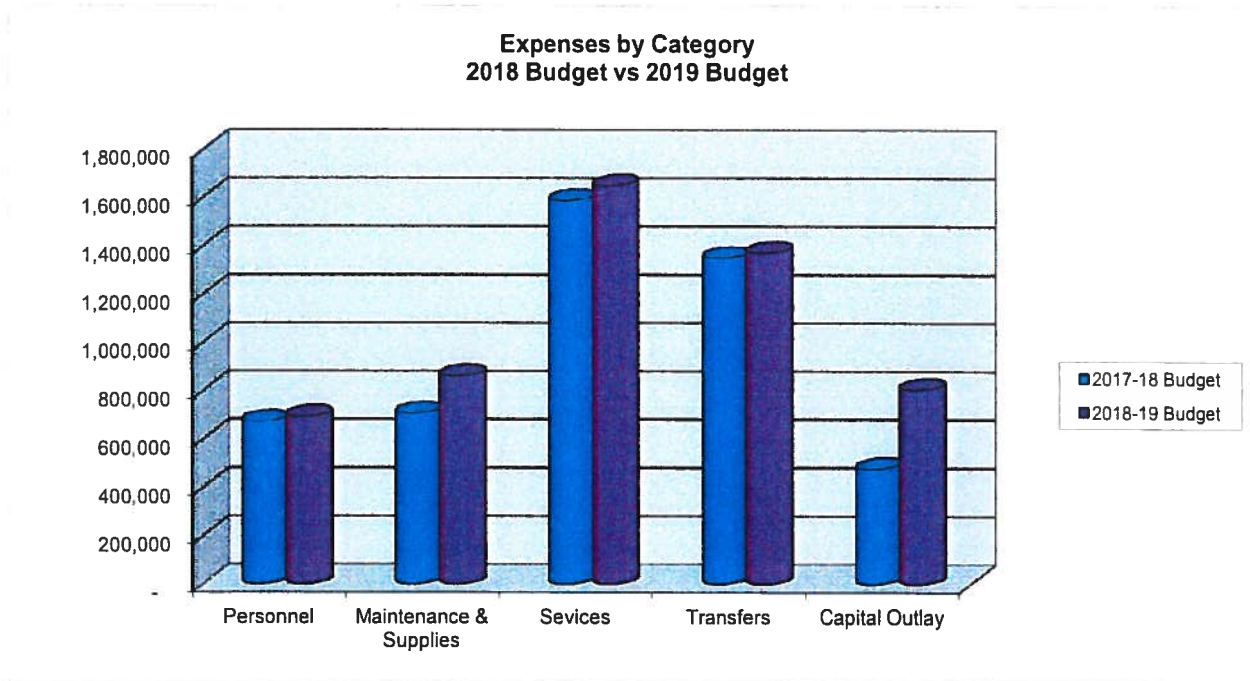
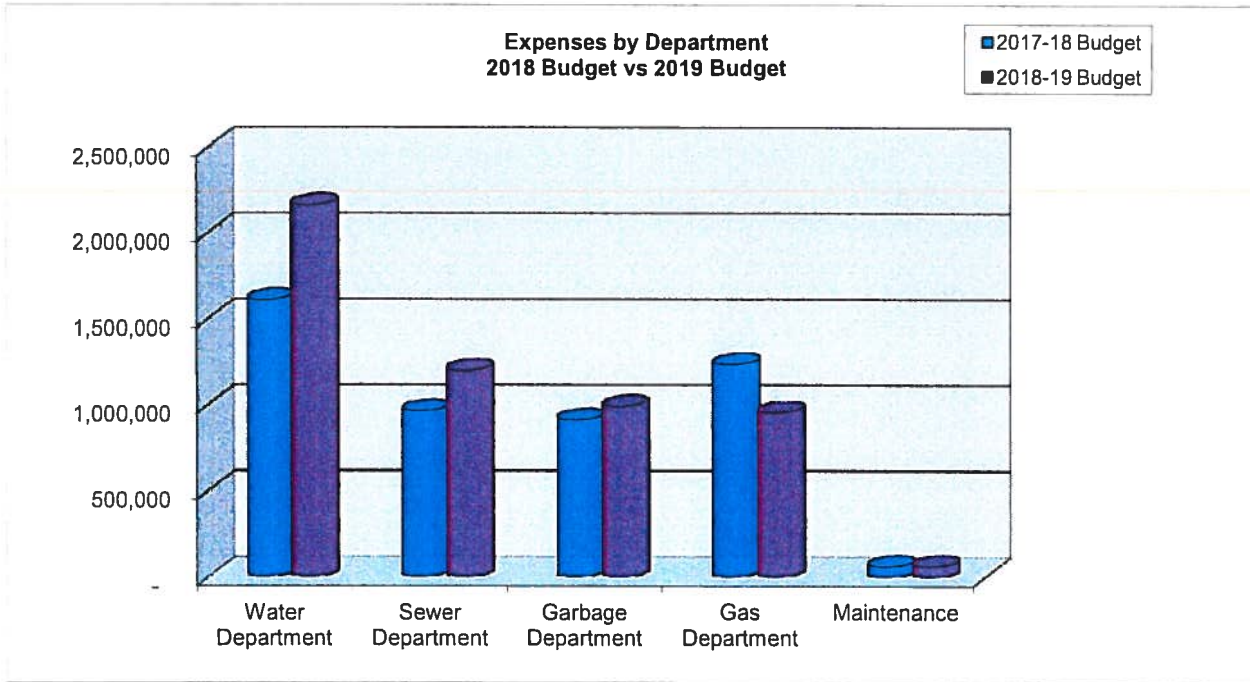
Water	3.75	3.75	3.75	3.75	0.00%
Sewer	2.50	2.50	2.50	2.50	0.00%
Garbage	0.50	0.50	0.50	0.50	0.00%
Gas	3.75	3.75	3.75	3.75	0.00%
Maintenance	1.00	1.00	1.00	1.00	0.00%
Total Personnel	<u>11.50</u>	<u>11.50</u>	<u>11.50</u>	<u>11.50</u>	0.00%

**~DEPARTMENT SUMMARY~**

Water	\$ 1,398,621	\$ 1,611,253	\$ 1,461,008	\$ 2,164,048	34.31%
Sewer	806,674	966,209	725,658	1,202,302	24.43%
Garbage	962,225	914,676	933,393	992,908	8.55%
Gas	696,731	1,237,073	905,212	956,331	-22.69%
Maintenance	51,805	63,895	55,752	64,612	1.12%
Total Expenditures	<u><u>\$ 3,916,055</u></u>	<u><u>\$ 4,793,106</u></u>	<u><u>\$ 4,081,025</u></u>	<u><u>\$ 5,380,202</u></u>	12.25%

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**UTILITY FUND EXPENSE SUMMARY**



**CITY OF COLUMBUS, TEXAS  
2018-2019 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  
2018-2019 BUDGET**

**Fund:**  
Utility

**Department:**  
Water

**Account:**  
03-70

<b>Classification</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Estimate</b>	<b>2018-2019 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 248,523	\$ 247,368	\$ 248,988	\$ 252,876	2.23%
Maintenance & Supplies	100,198	280,125	129,787	405,325	44.69%
Services	237,740	246,937	244,654	247,586	0.26%
Debt Service	-	-	-	-	N/A
Transfers	803,060	816,823	799,172	824,262	0.91%
Subtotal	<u>1,389,522</u>	<u>1,591,253</u>	<u>1,422,599</u>	<u>1,730,048</u>	8.72%
Capital Outlay	9,099	20,000	38,409	434,000	2070.00%
Total Expenditures	<u>\$ 1,398,621</u>	<u>\$ 1,611,253</u>	<u>\$ 1,461,008</u>	<u>\$ 2,164,048</u>	34.31%

**~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~**

<b>Personnel</b>					
8102 Wages	\$ 174,645	\$ 167,300	\$ 166,500	\$ 172,270	
8103 Wages, Overtime	5,574	1,500	3,366	1,500	
8107 Longevity	3,045	2,880	3,005	3,180	
8120 Social Security	13,266	13,134	12,975	13,537	
8130 TMRS Retirement	24,183	24,121	25,141	22,985	
8140 Health & Life Insurance	23,141	32,926	32,846	34,652	
8150 Workers' Compensation	4,668	5,507	5,154	4,753	
Subtotal	<u>248,523</u>	<u>247,368</u>	<u>248,988</u>	<u>252,876</u>	2.23%

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**Fund:**  
Utility

**Department:**  
Water

**Account:**  
03-70

Classification	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	15,498	30,000	15,800	30,000	
8240 Gas & Oil	7,033	6,500	6,256	6,500	
8245 Office Supplies	1,998	1,700	1,650	1,700	
8246 Postage	2,258	2,200	2,350	2,200	
8250 Chemical Supplies	19,436	30,000	17,475	30,000	
8260 Building Maintenance	-	500	-	500	
8264 Software Maintenance	4,371	12,225	4,400	15,225	
8266 Vehicle Maintenance	2,114	1,000	650	1,000	
8267 Equipment Maintenance	45,270	175,000	77,886	300,000	
8268 Other Maintenance	746	16,200	95	16,200	
8280 Small Tools	510	1,000	2,300	1,000	
8285 Wearing Apparel	964	800	925	1,000	
8290 Storm Recovery	-	3,000	-	-	
Subtotal	100,198	280,125	129,787	405,325	44.69%
<b>Services</b>					
8312 Maint Shop Labor	9,268	9,799	9,225	10,198	
8315 Bad Debt	(996)	2,500	2,500	2,500	
8321 Dues & Subscriptions	589	650	600	650	
8326 Electricity	70,382	70,000	71,775	70,000	
8332 Liability Insurance	612	700	659	725	
8333 Vehicle Insurance	1,178	1,200	1,181	1,275	
8340 Laboratory Analysis	941	4,000	3,775	4,000	
8350 Training	895	1,000	425	1,000	
8355 Outside Services	9,711	11,000	9,350	11,000	
8359 Regulatory Permitting	4,048	3,750	4,048	3,750	
8362 Printing & Advertising	171	300	52	300	
8363 Professional Services	-	200	-	200	
8365 Engineering Fees	-	500	-	500	
8373 One Call Notification	102	100	146	150	
8374 Capital Lease Payments	137,788	137,788	137,788	137,788	
8380 Telephone	1,597	2,000	1,675	2,000	
8390 Miscellaneous	754	750	755	750	
8392 Economic Dev Contract	700	700	700	800	
Subtotal	237,740	246,937	244,654	247,586	0.26%

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**Fund:**  
Utility

**Department:**  
Water

**Account:**  
03-70

Classification	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 Budget	Var %
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Capital Outlay</b>					
8410 Buildings	-	-	-	-	
8420 Improvements	5,430	20,000	-	20,000	
8420 Improvements	3,669	-	-	-	
8422 Water Distribution System	-	-	-	402,500	
8423 Water Plant	-	-	-	-	
8424 Telemetry	-	-	-	-	
8425 Tower Demo	-	-	-	-	
8465 Software	-	-	-	-	
8471 Water Well	-	-	-	-	
8480 Vehicles	-	-	38,409	7,500	
8490 Equipment	-	-	-	4,000	
Subtotal	9,099	20,000	38,409	434,000	2070.00%
<b>Transfers</b>					
8393 Gross Receipts Fee	83,752	81,520	81,699	82,332	
8605 Transfer to General Fund	129,565	139,493	122,785	142,731	
8607 Transfer to Debt Service Fund	568,243	574,310	573,188	577,699	
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	803,060	816,823	799,172	824,262	0.91%
Total Expenditures	<u>\$ 1,398,621</u>	<u>\$ 1,611,253</u>	<u>\$ 1,461,008</u>	<u>\$ 2,164,048</u>	34.31%

**CITY OF COLUMBUS, TEXAS  
2018-2019 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  
2018-2019 BUDGET**

**Fund:**  
Utility

**Department:**  
Sewer

**Account:**  
03-71

<b>Classification</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Estimate</b>	<b>2018-2019 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 137,609	\$ 160,950	\$ 153,215	\$ 167,318	3.96%
Maintenance & Supplies	200,684	288,225	162,028	318,225	10.41%
Services	128,321	141,104	126,879	142,184	0.77%
Debt Service	-	-	-	-	N/A
Transfers	274,903	278,130	283,537	283,275	1.85%
Subtotal	<u>741,517</u>	<u>868,409</u>	<u>725,658</u>	<u>911,002</u>	4.90%
Capital Outlay	65,157	97,800	-	291,300	N/A
Total Expenditures	<u>\$ 806,674</u>	<u>\$ 966,209</u>	<u>\$ 725,658</u>	<u>\$ 1,202,302</u>	24.43%

**~AUTHORIZED POSITIONS~**

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

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 90,232	\$ 109,477	\$ 102,629	\$ 114,856	
8103 Wages, Overtime	2,300	1,500	1,995	1,500	
8107 Longevity	2,113	2,420	2,203	2,660	
8120 Social Security	6,926	8,675	8,523	9,105	
8130 TMRS Retirement	12,603	15,915	15,123	15,465	
8140 Health & Life Insurance	21,380	20,598	20,528	21,684	
8150 Workers' Compensation	2,055	2,365	2,214	2,048	
Subtotal	<u>137,609</u>	<u>160,950</u>	<u>153,215</u>	<u>167,318</u>	3.96%



**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**Fund:**  
Utility

**Department:**  
Sewer

**Account:**  
03-71

<b>Classification</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Estimate</b>	<b>2018-2019 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	6,559	6,500	6,750	6,500	
8240 Gas & Oil	5,066	8,000	4,750	8,000	
8245 Office Supplies	1,383	1,500	1,250	1,500	
8246 Postage	2,255	2,300	2,300	2,300	
8250 Chemical Supplies	34,000	36,000	35,100	36,000	
8260 Building Maintenance	45	12,000	250	12,000	
8264 Software Maintenance	4,371	8,825	4,275	11,825	
8266 Vehicle Maintenance	1,300	8,500	2,066	8,500	
8267 Equipment Maintenance	125,894	126,500	95,000	160,000	
8268 Other Maintenance	17,765	1,000	150	1,000	
8280 Small Tools	1,208	1,000	2,690	1,000	
8285 Wearing Apparel	837	850	948	850	
8290 Storm Recovery	-	75,250	6,500	68,750	
Subtotal	200,684	288,225	162,028	318,225	10.41%
<b>Services</b>					
8312 Maint Shop Labor	13,130	13,882	13,007	14,447	
8315 Bad Debt	(1,477)	500	1,200	500	
8321 Dues & Subscriptions	811	500	702	750	
8326 Electricity	57,595	70,000	63,650	70,000	
8332 Liability Insurance	700	800	753	815	
8333 Vehicle Insurance	1,795	1,900	1,870	2,000	
8340 Laboratory Analysis	14,542	14,000	13,900	14,000	
8341 Waste Disposal	653	6,000	1,500	6,000	
8350 Training	2,405	2,000	1,300	2,000	
8355 Outside Services	8,503	8,500	7,900	8,500	
8359 Regulatory Permitting	6,436	6,500	6,411	6,500	
8363 Professional Services	8,601	1,000	-	1,000	
8365 Engineering Fees	-	500	-	500	
8373 One Call Notification	102	100	146	150	
8374 Capital Lease Payments	12,772	12,772	12,772	12,772	
8380 Telephone	1,046	1,200	1,064	1,200	
8385 Utilities	-	-	-	-	
8390 Miscellaneous	7	250	4	250	
8392 Economic Dev Contract	700	700	700	800	
Subtotal	128,321	141,104	126,879	142,184	0.77%

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**Fund:**  
Utility

**Department:**  
Sewer

**Account:**  
03-71

Classification	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
<b>Capital Outlay</b>					
8425 Tower Demo	-				
8420 Improvements	57,537	26,800	-	42,300	
8426 Diffuser	-	-	-	-	
8465 Software	-	-	-	-	
8472 Lift Stations	-	-	-	-	
8480 Vehicles	-	-	-	12,000	
8490 Equipment	7,620	-	-	12,000	
8495 Storm Recovery	-	71,000	-	225,000	
Subtotal	65,157	97,800	-	291,300	
<b>Transfers</b>					
8393 Gross Receipts Fee	74,331	73,177	78,440	75,209	
8605 Transfer to General Fund	85,045	90,293	90,473	93,531	
8607 Transfer to Debt Service Fund	115,527	114,660	114,624	114,534	
Subtotal	274,903	278,130	283,537	283,275	1.85%
Total Expenditures	<u>\$ 806,674</u>	<u>\$ 966,209</u>	<u>\$ 725,658</u>	<u>\$ 1,202,302</u>	24.43%

**CITY OF COLUMBUS, TEXAS  
2018-2019 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  
2018-2019 BUDGET**

**Fund:**  
Utility

**Department:**  
Garbage

**Account:**  
03-72

<b>Classification</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Estimate</b>	<b>2018-2019 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 20,888	\$ 20,049	\$ 19,509	\$ 20,502	2.26%
Maintenance & Supplies	6,834	14,850	11,475	14,850	0.00%
Services	849,458	789,484	820,953	834,025	5.64%
Transfers	85,045	90,293	81,456	93,531	3.59%
Subtotal	<u>962,225</u>	<u>914,676</u>	<u>933,393</u>	<u>962,908</u>	5.27%
Capital Outlay	-	-	-	30,000	
Total Expenditures	<u>\$ 962,225</u>	<u>\$ 914,676</u>	<u>\$ 933,393</u>	<u>\$ 992,908</u>	8.55%

**~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~**

<b>Personnel</b>					
8102 Wages	\$ 17,207	\$ 16,164	\$ 15,684	\$ 16,649	
8107 Longevity	120	120	120	120	
8120 Social Security	1,335	1,246	1,236	1,283	
8130 TMRS Retirement	952	996	994	949	
8140 Health & Life Insurance	702	833	829	876	
8150 Workers' Compensation	573	690	646	625	
Subtotal	<u>20,888</u>	<u>20,049</u>	<u>19,509</u>	<u>20,502</u>	2.26%

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**Fund:**  
Utility

**Department:**  
Garbage

**Account:**  
03-72

<b>Classification</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Estimate</b>	<b>2018-2019 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	147	300	75	300	
8240 Gas & Oil	318	300	200	300	
8245 Office Supplies	386	400	649	400	
8246 Postage	2,175	2,500	2,300	2,500	
8264 Software Maintenance	3,211	4,225	3,250	4,225	
8268 Other Maintenance	538	5,500	1,550	5,500	
8280 Small Tools	13	50	25	50	
8285 Wearing Apparel	45	75	62	75	
8290 Storm Recovery	-	1,500	3,364	1,500	
Subtotal	6,834	14,850	11,475	14,850	0.00%
<b>Services</b>					
8315 Bad Debt	568	500	500	500	
8332 Liability Insurance	656	750	706	775	
8333 Vehicle Insurance	477	425	418	475	
8335 Building Insurance	61	50	61	110	
8341 Waste Disposal	847,348	786,809	819,268	831,215	
8355 Outside Services	348	550	-	550	
8362 Printing & Advertising	-	150	-	150	
8380 Telephone	-	200	-	200	
8390 Miscellaneous	-	50	-	50	
Subtotal	849,458	789,484	820,953	834,025	5.64%
<b>Capital Outlay</b>					
8490 Equipment	-	-	-	30,000	
Subtotal	-	-	-	30,000	N/A
<b>Transfers</b>					
8605 Transfer to General Fund	85,045	90,293	81,456	93,531	
8607 Transfer to Debt Service Fund	-	-	-	-	
Subtotal	85,045	90,293	81,456	93,531	3.59%
Total Expenditures	<u>\$ 962,225</u>	<u>\$ 914,676</u>	<u>\$ 933,393</u>	<u>\$ 992,908</u>	8.55%



**CITY OF COLUMBUS, TEXAS  
2018-2019 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  
2018-2019 BUDGET**

**Fund:**  
Utility

**Department:**  
Gas

**Account:**  
03-73

<b>Classification</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Estimate</b>	<b>2018-2019 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 154,185	\$ 168,221	\$ 160,433	\$ 175,134	4.11%
Maintenance & Supplies	20,665	107,550	38,654	106,550	-0.93%
Services	325,324	435,905	421,686	452,906	3.90%
Transfers	153,318	165,042	170,862	171,192	3.73%
Subtotal	<u>653,492</u>	<u>876,718</u>	<u>791,635</u>	<u>905,781</u>	3.32%
Capital Outlay	43,239	360,355	113,577	50,550	-85.97%
Total Expenditures	<u>\$ 696,731</u>	<u>\$ 1,237,073</u>	<u>\$ 905,212</u>	<u>\$ 956,331</u>	-22.69%

**~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~**

<b>Personnel</b>					
8102 Wages	\$ 101,591	\$ 111,545	\$ 104,000	\$ 116,817	
8103 Wages, Overtime	5,340	4,200	3,850	4,200	
8107 Longevity	1,705	1,645	1,885	2,065	
8120 Social Security	8,139	8,980	8,000	9,416	
8130 TMRS Retirement	15,345	15,691	16,709	15,257	
8140 Health & Life Insurance	20,738	24,631	24,558	25,930	
8150 Workers' Compensation	1,327	1,529	1,431	1,449	
Subtotal	<u>154,185</u>	<u>168,221</u>	<u>160,433</u>	<u>175,134</u>	4.11%



**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**Fund:**  
Utility

**Department:**  
Gas

**Account:**  
03-73

<b>Classification</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Estimate</b>	<b>2018-2019 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	5,511	20,000	12,150	20,000	
8240 Gas & Oil	3,094	4,500	3,669	4,500	
8245 Office Supplies	1,185	1,700	1,522	1,700	
8246 Postage	2,242	2,500	2,475	2,500	
8260 Build Maintenance	-	500	-	500	
8264 Software Maintenance	4,371	9,050	4,600	13,050	
8266 Vehicle Maintenance	1,410	1,500	1,000	1,500	
8267 Equipment Maintenance	718	54,000	8,600	54,000	
8268 Other Maintenance	655	800	100	800	
8280 Small Tools	236	6,500	3,013	6,500	
8285 Wearing Apparel	1,242	1,500	1,525	1,500	
8290 Storm Recovery	-	5,000	-	-	
Subtotal	20,665	107,550	38,654	106,550	-0.93%
<b>Services</b>					
8312 Maint Shop Labor	3,862	4,083	3,850	4,249	
8315 Bad Debt	(1,727)	500	500	500	
8321 Dues & Subscriptions	103	400	105	400	
8332 Liability Insurance	875	1,000	942	1,010	
8333 Vehicle Insurance	1,458	1,500	1,476	1,590	
8335 Building Insurance	227	250	306	385	
8350 Training	1,531	7,500	11,830	15,000	
8355 Outside Services	20,684	25,000	18,150	40,000	
8360 Gas Purchased Discount	(37,704)	(24,000)	(31,460)	(30,000)	
8361 Gas Purchased	291,634	372,000	371,000	372,000	
8363 Professional Services	-	3,000	500	3,000	
8373 One Call Notification	102	110	150	110	
8374 Capital Lease Payments	42,962	42,962	42,962	42,962	
8380 Telephone	499	700	575	700	
8390 Miscellaneous	116	200	100	200	
8392 Economic Dev Contract	700	700	700	800	
Subtotal	325,324	435,905	421,686	452,906	3.90%
<b>Capital Outlay</b>					
8420 Improvements	833	-	-	-	
8440 Mains & Lines	2,754	360,355	113,220	50,550	
8450 Meters & Regulators	39,653	-	357	-	
8465 Software	-	-	-	-	
8490 Equipment	-	-	-	-	
Subtotal	43,239	360,355	113,577	50,550	-85.97%

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**Fund:**  
Utility

**Department:**  
Gas

**Account:**  
03-73

<b>Classification</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Estimate</b>	<b>2018-2019 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Transfers</b>					
8393 Gross Receipts Fee	30,558	37,500	43,138	40,000	
8605 Transfer to General Fund	85,045	90,293	90,475	93,531	
8607 Transfer to Debt Service Fund	32,716	32,249	32,249	32,661	
8610 Transfer to Equipment Fund	5,000	5,000	5,000	5,000	
Subtotal	153,318	165,042	170,862	171,192	3.73%
Total Expenditures	<u>\$ 696,731</u>	<u>\$ 1,237,073</u>	<u>\$ 905,212</u>	<u>\$ 956,331</u>	-22.69%

**CITY OF COLUMBUS, TEXAS  
2018-2019 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  
2018-2019 BUDGET**

**Fund:** Utility                      **Department:** Maintenance                      **Account:** 03-74

<u>Classification</u>	<u>2016-2017 Actual</u>	<u>2017-2018 Budget</u>	<u>2017-2018 Estimate</u>	<u>2018-2019 Budget</u>	<u>Var %</u>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 71,889	\$ 75,059	\$ 73,127	\$ 76,781	2.29%
Maintenance & Supplies	4,827	15,000	7,402	15,125	0.83%
Services	(24,911)	(26,164)	(24,777)	(27,294)	4.32%
Subtotal	<u>51,805</u>	<u>63,895</u>	<u>55,752</u>	<u>64,612</u>	1.12%
Total Expenditures	<u>\$ 51,805</u>	<u>\$ 63,895</u>	<u>\$ 55,752</u>	<u>\$ 64,612</u>	1.12%

**~AUTHORIZED POSITIONS~**

<u>Position Title</u>					
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~**

<b>Personnel</b>					
8102 Wages	\$ 51,452	\$ 52,660	\$ 50,881	\$ 54,246	
8103 Wages, Overtime	-	-	10	-	
8107 Longevity	980	980	1,040	1,100	
8120 Social Security	3,951	4,103	4,000	4,234	
8130 TMRS Retirement	7,195	7,529	7,535	7,190	
8140 Health & Life Insurance	6,969	8,269	8,242	8,702	
8150 Workers' Compensation	1,343	1,518	1,421	1,310	
Subtotal	<u>71,889</u>	<u>75,059</u>	<u>73,127</u>	<u>76,781</u>	2.29%

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**Fund:**  
Utility

**Department:**  
Maintenance

**Account:**  
03-74

Classification	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	1,791	1,500	1,666	3,000	
8240 Gas & Oil	960	1,000	741	1,000	
8245 Office Supplies	6	50	126	50	
8266 Vehicle Maintenance	307	200	741	200	
8268 Other Maintenance	860	400	988	400	
8280 Small Tools	534	1,500	1,233	1,500	
8285 Wearing Apparel	369	350	432	450	
8290 Storm Recovery	-	10,000	1,475	8,525	
Subtotal	4,827	15,000	7,402	15,125	0.83%
<b>Services</b>					
8313 Reimb. Maintenance Labor	(26,260)	(27,764)	(26,150)	(28,894)	
8326 Electricity	795	1,000	798	1,000	
8380 Telephone	554	600	576	600	
Subtotal	(24,911)	(26,164)	(24,777)	(27,294)	4.32%
Total Expenditures	\$ 51,805	\$ 63,895	\$ 55,752	\$ 64,612	1.12%



**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**Water/Gas/Sewer Capital Project  
Improvements and Mains/Lines/ Storm Recovery**

Classification	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 Budget	Var %
<b>~UTILITY CAPITAL PROJECT FUND SUMMARY~</b>					
<b>Resources:</b>					
Total Beginning Balance	\$ 3,125,801	\$ -	\$ 2,953,665	\$ 1,383,738	N/A
Revenues & Transfers In		6,000	63,111	6,000	N/A
Total Funds Available	<u>3,125,801</u>	<u>6,000</u>	<u>3,016,776</u>	<u>1,389,738</u>	N/A
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	172,137	2,873,301	1,633,038	1,242,068	N/A
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	2,953,665	(2,867,301)	1,383,738	147,670	N/A
<b>Fund Total</b>	<u>\$ 2,953,665</u>	<u>\$ (2,867,301)</u>	<u>\$ 1,383,738</u>	<u>\$ 147,670</u>	
<b>Net Revenue (Expenditures)</b>	(172,137)	(2,867,301)	(1,569,927)	(1,236,068)	

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**Fund:** Improvements and Mains/Lines/ Storm Recov Account:  
Utility 8420/8440/8495 N/A

Classification	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
<b>Revenues</b>					
4200 Grants	68,531	-	20,836	-	N/A
5109 Interest	34,606	6,000	42,275	6,000	N/A
7112 Bond Proceeds	3,000,000	-	-	-	N/A
7240 Premium on Bonds	-	-	-	-	N/A
Total Revenues	<u>\$ 3,103,137</u>	<u>\$ 6,000</u>	<u>\$ 63,111</u>	<u>\$ 6,000</u>	N/A
<b>Expenditures</b>					
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	<u>172,137</u>	<u>2,873,301</u>	<u>1,633,038</u>	<u>1,242,068</u>	N/A
Total Expenditures	<u>\$ 172,137</u>	<u>\$ 2,873,301</u>	<u>\$ 1,633,038</u>	<u>\$ 1,242,068</u>	N/A

**~AUTHORIZED POSITIONS~**

<b>Capital Outlay</b>					
8410 Buildings	-	-	-	-	
8440 Gas Lines	15,250	82,945	-	84,750	
8450 Gas Regulators/Meters	-	-	-	-	
8420 Improvements	119,157	328,000	33,850	294,150	
8422 Water Distribution System	37,730	2,462,356	1,599,188	863,168	
8423 Water Plant	-	-	-	-	
8424 Telemetry	-	-	-	-	
8425 Tower Demolition	-	-	-	-	
8460 Office Equipment	-	-	-	-	
8465 Software	-	-	-	-	
8471 Water Well	-	-	-	-	
8480 Vehicles	-	-	-	-	
8490 Equipment	-	-	-	-	
Subtotal	<u>172,137</u>	<u>2,873,301</u>	<u>1,633,038</u>	<u>1,242,068</u>	N/A
Total Expenditures	<u>\$ 172,137</u>	<u>\$ 2,873,301</u>	<u>\$ 1,633,038</u>	<u>\$ 1,242,068</u>	N/A



**Project Detail**

	<b>Fund Revenues</b>
Bond Proceeds	\$ 3,000,000
Grants - FEMA	89,368
Interest & Fee Refund Revenue	65,257
Total Revenue	<u>3,154,625</u>
	<b>Spent to Date</b>
	<hr/>
Water Projects	
Filtration System	1,441,617
Gas Projects	
New KWI Meter Run	15,250
Sewer Projects	
WWTP Outfall	153,007
Total Spent to Date	<hr/> 1,609,874
Total Funds Available	<hr/> <u>\$ 1,544,751</u>



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## **Supplemental Information**

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**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

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

Administration Department	Admin. 16%	Water 21%	Sewer 21%	Garbage 21%	Gas 21%	Total 100%
<b>Personnel</b>						
8102 Wages	\$ 35,316	\$ 46,353	\$ 46,353	\$ 46,353	\$ 46,353	\$ 220,728
8107 Longevity	118	154	154	154	154	735
8106 Council Attendance	1,360	1,785	1,785	1,785	1,785	8,500
8120 Social Security	2,815	3,694	3,694	3,694	3,694	17,592
8130 TMRS Retirement	4,597	6,034	6,034	6,034	6,034	28,732
8140 Health & Life Insurance	4,208	5,524	5,524	5,524	5,524	26,303
8150 Workers' Compensation	106	139	139	139	139	663
<b>Maintenance &amp; Supplies</b>						
8210 General Supplies	320	420	420	420	420	2,000
8245 Office Supplies	960	1,260	1,260	1,260	1,260	6,000
8246 Postage	32	42	42	42	42	200
8260 Building Maintenance	640	840	840	840	840	4,000
8263 Office Equipment Maint	48	63	63	63	63	300
8264 Software Maintenance	1,920	2,520	2,520	2,520	2,520	12,000
8267 Equipment Maintenance	-	-	-	-	-	-
<b>Services</b>						
8317 Appraisal District Fee	4,351	5,711	5,711	5,711	5,711	27,193
8321 Dues & Subscriptions	536	704	704	704	704	3,350
8325 Election Expense	400	525	525	525	525	2,500
8326 Electricity	1,600	2,100	2,100	2,100	2,100	10,000
8332 Liability Insurance	450	590	590	590	590	2,810
8335 Building Insurance	309	405	405	405	405	1,930
8350 Training	480	630	630	630	630	3,000
8355 Outside Services	1,360	1,785	1,785	1,785	1,785	8,500
8360 Janitorial Service	480	630	630	630	630	3,000
8362 Printing & Advertising	400	525	525	525	525	2,500
8363 Professional Services	4,640	6,090	6,090	6,090	6,090	29,000
8367 Legal Fees	1,760	2,310	2,310	2,310	2,310	11,000
8370 Rent/Lease	1,040	1,365	1,365	1,365	1,365	6,500
8380 Telephone	760	998	998	998	998	4,750
8385 Utilities	-	-	-	-	-	-
8390 Miscellaneous	256	336	336	336	336	1,600
Fire Pension	-	49,200	-	-	-	49,200
<b>Total</b>	<b>\$ 71,262</b>	<b>\$ 142,731</b>	<b>\$ 93,531</b>	<b>\$ 93,531</b>	<b>\$ 93,531</b>	<b>494,586</b>

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

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

Fund/Department Position Title	2016-2017 Actual	2017-2018 Budget	2017-2018 Estimate	2018-2019 Budget	Var %
<b>GENERAL FUND:</b>					
<b><u>Administration</u></b>					
City Manager	1.00	1.00	1.00	1.00	
Finance Director/City Secy	1.00	1.00	1.00	1.00	
Assistant City Secretary	1.00	1.00	1.00	1.00	
Administrative Assistant	-	-	-	-	
Subtotal	3.00	3.00	3.00	3.00	0.00%
<b><u>Municipal Court</u></b>					
Judge	1.00	1.00	1.00	1.00	
Clerk	0.50	0.50	0.50	0.50	
Subtotal	1.50	1.50	1.50	1.50	0.00%
<b><u>Police Department</u></b>					
Police Chief	1.00	1.00	1.00	1.00	
Police Captain	-	-	1.00	1.00	
Police Lieutenant	1.00	1.00	1.00	1.00	
Police Sergeant	3.00	3.00	1.00	1.00	
Police Detective	-	-	1.00	1.00	
Police Corporal	-	-	2.00	2.00	
Patrol Officer	6.00	6.00	4.00	4.00	
Administrative Assistant	1.00	1.00	1.00	1.00	
Subtotal	12.00	12.00	12.00	12.00	0.00%
<b><u>Fire Department</u></b>					
Administrative Assistant	-	-	-	0.20	
Subtotal	-	-	-	0.20	100%
<b><u>Code Enforcement</u></b>					
Fire Marshal	-	0.48	0.48	0.48	
Administrative Assistant	-	-	-	0.80	
Building Inspector	1.00	1.00	1.24	1.12	
Subtotal	1.00	1.00	1.24	2.40	140.00%
<b><u>Parks Department</u></b>					
Superintendent	0.45	0.45	0.45	0.45	
Laborer	2.90	2.90	3.00	3.00	
Subtotal	3.35	3.35	3.45	3.45	2.99%
<b><u>Swimming Pool</u></b>					
Pool Manager	0.20	0.20	0.20	0.20	
Life Guards	0.70	0.70	0.70	0.70	
Subtotal	0.90	0.90	0.90	0.90	0.00%

<b><u>Golf Course</u></b>					
No Authorized Positions	-	-	-	-	
Subtotal	-	-	-	-	n/a
<b><u>Library</u></b>					
Library Director	1.00	1.00	1.00	1.00	
Assistant Librarian	2.00	2.00	2.00	2.00	
Part-time	0.50	0.50	0.50	0.50	
Subtotal	3.50	3.50	3.50	3.50	0.00%
<b><u>Public Works</u></b>					
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	3.85	3.85	3.85	3.45	-10.39%
<b>Total General Fund</b>	<b>29.10</b>	<b>29.10</b>	<b>29.44</b>	<b>30.40</b>	<b>4.47%</b>
<b>UTILITY FUND:</b>					
<b><u>Water Department</u></b>					
Superintendent	1.00	1.00	1.00	1.00	
Laborer	1.75	1.75	1.75	1.75	
Clerk	1.00	1.00	1.00	1.00	
Subtotal	3.75	3.75	3.75	3.75	0.00%
<b><u>Sewer Department</u></b>					
Plant Operator	1.00	1.00	1.00	1.00	
Laborer	1.00	1.00	1.00	1.00	
Clerk	0.50	0.50	0.50	0.50	
Subtotal	2.50	2.50	2.50	2.50	0.00%
<b><u>Garbage Department</u></b>					
Superintendent	0.10	0.10	0.10	0.10	
Heavy Garbage Pickup	-	-	-	-	
Recycle Assistant	0.40	0.40	0.40	0.40	
Subtotal	0.50	0.50	0.50	0.50	0.00%
<b><u>Gas Department</u></b>					
Laborer	2.75	2.75	2.75	2.75	
Clerk	1.00	1.00	1.00	1.00	
Subtotal	3.75	3.75	3.75	3.75	0.00%
<b><u>Maintenance</u></b>					
Foreman	1.00	1.00	1.00	1.00	
Subtotal	1.00	1.00	1.00	1.00	0.00%
<b>Total Utility Fund</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>	<b>0.00%</b>
<b>TOTAL FTE's</b>	<b>40.60</b>	<b>40.60</b>	<b>40.94</b>	<b>41.90</b>	<b>3.20%</b>

**CITY OF COLUMBUS, TEXAS  
2018-2019 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  
2018-2019 BUDGET**

**Chart of Accounts**

**Revenues**

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



**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

**Chart of Accounts**

**Revenues (Continued)**

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

**CITY OF COLUMBUS, TEXAS  
2018-2019 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  
2018-2019 BUDGET**

**Chart of Accounts**

**Expenditures (Continued)**

*Maintenance & Supplies (Continued)*

- 8285 **Wearing Apparel** - uniforms and protective clothing
- 8290 **Storm Recovery** - Hurrican Harvey
- 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  
2018-2019 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  
8495 **Storm Recovery** - asset replacement Hurricane Harvey  
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  
2018-2019 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  
2018-2019 BUDGET**

**Maintenance Reimbursement Schedule**

Maintenance Shop Expenses

FY18 Budget

	Police 21%	Fire 2%	Code 1%	Parks 2%	PW 40%	Water 12%	Sewer 17%	Gas 5%	Total 100%
<b>Personnel</b>									
8102 Wages	\$ 11,392	\$ 1,085	\$ 542	\$ 1,085	\$ 21,698	\$ 6,509	\$ 9,222	\$ 2,712	\$ 54,246
8107 Longevity	231	22	11	22	440	132	187	55	1,100
8120 Social Security	889	85	42	85	1,694	508	720	212	4,234
8130 TMRS Retirement	1,510	144	72	144	2,876	863	1,222	360	7,190
8140 Health & Life Insurance	1,827	174	87	174	3,481	1,044	1,479	435	8,702
8150 Workers' Compensation	275	26	13	26	524	157	223	65	1,310
<b>Maintenance &amp; Supplies</b>									
8210 General Supplies	630	60	30	60	1,200	360	510	150	3,000
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	95	9	5	9	180	54	77	23	450
<b>Services</b>									
8380 Telephone	126	12	6	12	240	72	102	30	600
<b>Total</b>	<b>17,846</b>	<b>1,700</b>	<b>850</b>	<b>1,700</b>	<b>33,992</b>	<b>10,198</b>	<b>14,447</b>	<b>4,249</b>	<b>84,981</b>

FY17 Estimate

	Police 21%	Fire 2%	Code 1%	Parks 2%	PW 40%	Water 12%	Sewer 17%	Gas 5%	Total 100%
Estimate	17,032	1,622	811	1,622	32,442	9,733	13,788	4,055	81,105

**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET**

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

**FY19 Budget**

<b>Department</b>	<b>Percent</b>	<b>Revenue</b>	<b>Gross Receipts</b>
Water	8%	1,029,146	82,332
Sewer	8%	940,118	75,209

	<b>mcf's</b>	<b>Per mcf</b>	<b>Gross Receipts</b>
Gas	80,000	0.50	40,000
<b>Total</b>			<b>197,541</b>

**FY18 Estimate**

<b>Department</b>	<b>Percent</b>	<b>Revenue</b>	<b>Gross Receipts</b>
Water	8%	1,068,386	85,471
Sewer	8%	943,910	75,513

	<b>mcf's</b>	<b>Per mcf</b>	<b>Gross Receipts</b>
Gas	75,000	0.50	37,500
<b>Total</b>			<b>198,484</b>



**CITY OF COLUMBUS, TEXAS  
2018-2019 BUDGET  
Capital Outlay Summary**

	Improvements and Mains/Lines/ Storm Recovery 8420/8440/8495	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	-	54,000	-			54,000
Fire Department - 30		-	-			-
Code Enforcement Dept - 40		8,500	-			8,500
Parks Department - 50		-	-			-
Swimming Pool - 51			-			-
Golf Course - 52	7,500					7,500
Library Department - 53	-		-			-
Public Works Department - 60	48,000	12,000	4,000			64,000
<b>Total-General Fund</b>	<b>55,500</b>	<b>74,500</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>134,000</b>

Water Department - 70	422,500	7,500	4,000	863,168		1,297,168
Sewer Department - 71	267,300	12,000	12,000	294,150		585,450
Garbage Department - 72			30,000			30,000
Gas Department - 73	50,550		-	84,750		135,300
<b>Total-Utility Fund</b>	<b>740,350</b>	<b>19,500</b>	<b>46,000</b>	<b>1,242,068</b>	<b>-</b>	<b>2,047,918</b>
						<b>2,181,918</b>

Enterprise Vehicle Lease	40,000	(Utility/General)	Code, PW (2), Water, Sewer (2)
Police Department-Vehicles	54,000	(Eq/Gen Fund)	1 Police Patrol Units
Golf Course-Improvements	7,500	(General)	Sprinkler System
Public Works-Storm Recovery	48,000	General	Fencing/Buiding
Public Works-Equipment	4,000	(Utility/General)	Shared Tractor with Sewer and Water
Water Department-WGS Project	863,168	(2016 CO)	Water Filtration System/Waterlines
Water Department-Improvements	22,500	(Utility)	Improvements at Bridge
Water Department-Distribution	402,500	(Utility/Grant)	Waterline Replacement
Water Department-Equipment	4,000	(Utility/General)	Shared Tractor with Sewer and PW
Sewer Department-Improvements	294,150	(2016 CO)	Improvements at WWTP
Sewer Department-Storm Recove	267,300	(Utility)	Electrical/Generators
Sewer Department-Equipment	12,000	(Utility/General)	Shared Tractor with Water and PW
Garbage Department-Equipment	30,000	(Utility)	Forklift for Recycle Center
Gas Department-Gas Line	84,750	(2016 CO)	Gas Line Improvements
Gas Department-Gas Line	50,550	(Utility)	Gas Line Improvements
<b>Total</b>	<b>2,184,418</b>		

**Other Major Purchases**

PW 60-8295	100,000	Storm Drain Repair	<b>Total - General Fund</b>	100,000
Water 70-8267	60,000	Water Well Maintenance/Tait		
Water 70-8267	20,000	SCADA System Maintenance		
Water 70-8367	150,000	Water Storage Tank Maintenance		
Water 70-8374	137,788	Capital Lease-Metering		
Sewer 71-8267	15,000	Diffuser Maintenance		
Sewer 71-8267	74,250	Line Maintenance/Camera Survey		
Sewer 71-8260	10,000	Sewer Plant 2 Building Roof		
Sewer 71-8374	12,772	Capital Lease-Metering		
Gas 73-8267	50,000	Regulator Maintenance		
Gas 73-8355	20,000	Regulatory Reporting		
Gas 73-8374	42,962	Capital Lease-Metering	<b>Total - Utility Fund</b>	592,772