



CITY OF COLUMBUS

OPERATING BUDGET

OCTOBER 1, 2021 TO SEPTEMBER 30, 2022

Preliminary Budget
July 17, 2021

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

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**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Principal Officials

Name	Title
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
Kevin Faichtinger	Water Department Manager
Rolando Tello	Sewer Department Manager
Jody Ripper	Gas Department Manager
Susan Chandler	Library Director

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

COMBINED BUDGET SUMMARY

Fund	Estimated Beginning Balance 10/1/2021	Revenues & Transfers In	Expenditures & Transfers Out	Estimated Ending Balance 9/30/2022
GOVERNMENTAL FUND TYPES:				
GENERAL FUND	\$ 1,227,689	\$ 3,312,297	\$ 3,746,227	\$ 793,759
SPECIAL REVENUE FUNDS:				
Equipment Fund	75,525	21,100	14,000	82,625
Fire Equipment Fund	422,603	61,000	-	483,603
Hotel Occupancy Tax Fund	319,461	227,000	263,155	283,306
Subtotal Special Revenue Funds	<u>817,589</u>	<u>309,100</u>	<u>277,155</u>	<u>849,534</u>
DEBT SERVICE FUNDS:				
Debt Service 2016	333	187,900	187,900	333
Debt Service 2005/2013	266	321,020	321,000	286
Debt Service 2010	6,400	301,166	302,800	4,765
Subtotal Debt Service	<u>6,665</u>	<u>810,086</u>	<u>811,700</u>	<u>5,384</u>
CAPITAL PROJECTS FUND	<u>329,484</u>	<u>350,714</u>	<u>671,439</u>	<u>8,759</u>
TOTAL GOVERNMENTAL FUNDS	<u>2,381,428</u>	<u>4,782,196</u>	<u>5,506,522</u>	<u>1,657,435</u>
PROPRIETARY FUND TYPES:				
UTILITY FUND	1,441,180	4,228,179	4,608,047	1,061,312
TOTAL PROPRIETARY FUNDS	<u>1,441,180</u>	<u>4,228,179</u>	<u>4,608,047</u>	<u>1,061,312</u>
GRAND TOTAL	<u>\$ 3,822,607</u>	<u>\$ 9,010,375</u>	<u>\$ 10,114,568</u>	<u>\$ 2,718,747</u>

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Budget Fund Summary

Fund				
	General	Utility	2016 Water/Gas/Sewer Impr. Proj.	Combined Utility
FY 21/22 Est. Starting Balance	1,227,689	1,441,180	329,484	1,770,664
FY 21/22 Budgeted Revenues	3,312,297	4,228,179	350,714	4,578,893
FY 21/22 Budgeted Expenditures	3,746,227	4,608,047	671,439	5,279,486
Net Revenues/(Net Expenditures)	(433,930)	(379,868)	(320,725)	(700,593)
21/22 Year End Balance	793,759	1,061,312	8,759	1,070,071

W/O Capital Expenditures	General	Combined Utility	Gain/(Loss)
FY 21/22 Budgeted Revenues	3,234,608	3,932,602	
FY 21/22 Budgeted Expenditures	3,421,881	4,043,534	
Net Revenues/(Net Expenditures)	(187,273)	(110,932)	(298,205)

Fund						
	Equipment	Hotel Tax	Fire Equipment	Debt Service 2016	Debt Service 05/13	Debt Service 08/10
FY 21/22 Est. Starting Balance	75,525	319,461	422,603	333	266	6,400
FY 21/22 Budgeted Revenues	21,100	227,000	61,000	187,900	321,020	301,166
FY 21/22 Budgeted Expenditures	14,000	263,155	0	187,900	321,000	302,800
Net Revenues/(Net Expenditures)	7,100	(36,155)	61,000	-	20	(1,634)
21/22 Year End Balance	82,625	283,306	483,603	333	286	4,765

Fund	
	Capital Project
FY 21/22 Est. Starting Balance	329,484
FY 21/22 Budgeted Revenues	350,714
FY 21/22 Budgeted Expenditures	671,439
Net Revenues/(Net Expenditures)	(320,725)
20/21 Year End Balance	8,759

GENERAL FUND

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

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

FYE 2022 General Fund Long-Term Financial Plan

	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Estimate 2020-2021	Budget 2021-2022
Beginning Fund Balance	1,349,128	1,276,725	1,423,817	1,227,587	1,227,689
Revenues:					
Property Taxes	778,533	795,990	839,618	881,591	948,956
Other Local Taxes	1,248,310	1,381,531	1,420,270	1,324,417	1,358,000
Licenses/Permits/Fees	33,274	34,985	68,540	143,184	40,670
Capital & Property	11,966	17,391	7,185	1,100	1,200
Municipal Court	142,277	107,293	80,289	77,444	83,075
Public Safety	5,924	7,296	9,890	8,780	1,700
Fire Department	-	2,355	-	150,000	-
Library	37,017	52,918	38,690	71,150	27,350
Recreation	10,048	9,387	6,371	10,300	9,010
Miscellaneous	119,501	132,372	199,020	409,848	93,689
Transfers	638,236	715,152	673,176	774,187	748,647
Other Sources	-	-	-	-	-
Total Revenue	3,025,086	3,256,670	3,343,048	3,852,000	3,312,297
Operating Expenditures:					
Personnel	1,938,170	2,022,471	2,150,757	2,139,402	2,228,260
Maintenance & Supplies	561,351	418,684	499,552	456,117	628,631
Services	413,523	440,578	451,591	417,039	529,991
Transfers	22,650	33,295	25,000	33,000	35,000
Total Operating Expenditures	2,935,694	2,915,028	3,126,900	3,045,559	3,421,881
Non-Operating Expenditures:					
Debt Service	-	-	-	-	-
Capital Outlay	161,795	194,550	412,378	806,339	324,346
Total Non-Operating Expenditures	161,795	194,550	412,378	806,339	324,346
Total Expenditures	3,097,489	3,109,578	3,539,278	3,851,897	3,746,227
Ending Fund Balance	1,276,725	1,423,817	1,227,587	1,227,689	793,759
Calculation of available funds:					
Ending Fund Balance	1,276,725	1,423,817	1,227,587	1,227,689	793,759
Less 20% required minimum balance	587,139	583,006	625,380	609,112	684,376
Excess funds available for capital projects	689,586	840,811	602,207	618,577	109,382
Tax rate variable:					
General Fund	0.23925	0.24877	0.25500	0.25734	0.26471
Debt Service Fund	0.03387	0.03123	0.03000	0.02658	0.02529
Total	0.27312	0.28000	0.28500	0.28392	0.29000
Staffing variable:					
Full-time equivalent positions	29.10	29.10	29.10	30.48	30.28
Average cost per FTE	66,604	69,501	73,909	70,190	73,589

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

FYE 2022 General Fund Long-Term Financial Plan

2022-2023	2023-2024	2024-2025
793,759	573,187	336,174
977,425	1,007,748	1,057,980
1,398,740	1,468,677	1,542,111
41,890	43,147	44,441
1,236	1,273	1,311
85,567	88,134	90,778
1,751	1,804	1,858
-	-	-
28,171	29,016	29,886
9,280	9,559	9,845
-	-	-
771,106	794,240	818,067
-	-	-
3,315,166	3,443,596	3,596,278
2,295,108	2,363,961	2,434,880
618,690	637,250	656,368
545,890	562,267	579,135
36,050	37,132	38,245
3,495,738	3,600,610	3,708,628
-	-	-
40,000	80,000	39,000
40,000	80,000	39,000
3,535,738	3,680,610	3,747,628
573,187	336,174	184,823
573,187	336,174	184,823
699,148	720,122	741,726
(125,960)	(383,948)	(556,903)
0.26471	0.26471	0.26471
0.02529	0.02529	0.02529
0.29000	0.29000	0.29000
30.28	30.28	30.28
75,796	78,070	80,412

GENERAL FUND FINANCIAL PROJECTION

The plan presents the General Fund over eight fiscal years: three previous years, the estimate for FYE 2020, the budget for FYE 2021 and three projected years. The projections made for fiscal years 2023-2025 make the following assumptions.

Assumes ad valorem property values will increase in FY23, FY24, and FY25 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
2021-2022 BUDGET**

GENERAL FUND SUMMARY

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
Resources:					
Total Beginning Balance	\$ 1,423,817	\$ 1,466,241	\$ 1,227,587	\$ 1,227,689	-16.27%
Revenues & Transfers In	3,343,048	3,495,481	3,852,000	3,312,297	-5.24%
Total Funds Available	<u>4,766,865</u>	<u>4,961,722</u>	<u>5,079,586</u>	<u>4,539,986</u>	-8.50%
Uses/Deductions					
Expenditures & Transfers Out	3,539,278	4,056,533	3,851,897	3,746,227	-7.65%
Ending Fund Balance					
Total Ending Fund Balance	1,227,587	905,189	1,227,689	793,759	-12.31%
Reserved for Contingencies	-	-	-	-	
Reserved for Future Expenditures	-	-	-	-	
Unreserved Fund Balance	<u>1,227,587</u>	<u>905,189</u>	<u>1,227,689</u>	<u>793,759</u>	
Total Expenditures	3,539,278	4,056,533	3,851,897	3,746,227	
Less: Capital Expenditures	412,378	667,528	806,339	324,346	
Operating Expenditures	<u>3,126,900</u>	<u>3,389,005</u>	<u>3,045,559</u>	<u>3,421,881</u>	
Target Fund Balance - 20% of Operating Expenditures	625,380	677,801	609,112	684,376	
Actual Fund Balance	<u>1,227,587</u>	<u>905,189</u>	<u>1,227,689</u>	<u>793,759</u>	
Difference	<u>602,207</u>	<u>227,388</u>	<u>618,577</u>	<u>109,382</u>	
Net Revenue (Expenditures)	(196,230)	(561,052)	102	(433,930)	

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

GENERAL FUND REVENUE DETAIL

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
<u>PROPERTY TAXES:</u>					
05-3150 Property Tax: Current	\$ 827,581	\$ 864,591	\$ 869,495	\$ 938,956	8.60%
05-3200 Property Tax: Delinquent	5,636	5,000	6,550	5,000	0.00%
05-3300 Property Tax: P & I	6,401	5,000	5,546	5,000	0.00%
Subtotal	839,618	874,591	881,591	948,956	8.50%
<u>OTHER LOCAL TAXES</u>					
05-3400 Sales Tax	1,180,800	1,125,000	1,100,400	1,125,000	0.00%
05-3500 Franchise Fees	223,757	220,000	212,000	220,000	0.00%
05-3700 Mixed Beverage Tax	15,712	13,000	12,017	13,000	0.00%
Subtotal	1,420,270	1,358,000	1,324,417	1,358,000	0.00%
<u>LICENSES/PERMITS/FEES</u>					
05-3900 Beverage Permits	3,110	3,000	2,978	3,000	0.00%
05-3910 Building Permits	44,392	45,000	120,000	20,000	-55.56%
05-3920 License: Dog	96	75	55	95	26.67%
05-3940 Building-E Permits	5,900	3,000	6,500	6,000	100.00%
05-3950 Mechanical Permits	9,276	5,000	8,500	7,500	50.00%
05-3960 Plumbing Permits	2,430	2,000	3,500	3,000	50.00%
05-3980 Peddling Permits	-	100	70	100	0.00%
05-3990 Other Permits	255	-	335	-	N/A
05-6200 Dog Impoundment Fee	1,448	600	350	600	0.00%
05-6201 Dog Vaccination Fee	180	125	96	125	0.00%
05-6900 Cemetery Burial Fee	300	100	200	100	0.00%
05-7200 Miscellaneous	1,152	150	600	150	0.00%
Subtotal	68,540	59,150	143,184	40,670	-31.24%
<u>CAPITAL & PROPERTY</u>					
05-5100 Investments & Interest	7,085	8,000	1,100	1,200	-85.00%
05-5200 Leases & Rentals	100	-	-	-	N/A
05-7500 Gain on Sale of Assets	-	-	-	-	N/A
Subtotal	7,185	8,000	1,100	1,200	-85.00%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

GENERAL FUND REVENUE DETAIL

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~REVENUE DETAIL (Continued)~					
<u>MUNICIPAL COURT</u>					
11-4000 Court Fines	61,170	90,000	59,250	65,000	-27.78%
11-7205 Arrest Fees	2,511	4,000	2,000	2,500	-37.50%
11-7206 Driving Safety Course Fees	680	1,400	350	750	-46.43%
11-7201 Warrant Fees	5,304	5,000	7,200	5,500	10.00%
11-7209 Traffic Fees	867	1,500	684	800	-46.67%
11-7211 Child Safety Fees	50	150	75	100	-33.33%
11-7213 Administrative Fees	160	200	20	100	-50.00%
11-7214 Court Security Fees	1,838	2,000	1,861	1,875	-6.25%
11-7215 Court Technology Fees	2,015	3,000	1,673	1,750	-41.67%
11-7216 Omnibase	946	1,000	1,056	1,000	0.00%
11-7217 City Judicial Fee	197	500	36	200	-60.00%
11-7200 Miscellaneous	4,551	5,000	3,239	3,500	-30.00%
Subtotal	80,289	113,750	77,444	83,075	-26.97%
<u>PUBLIC SAFETY</u>					
20-7200 Miscellaneous	1,784	900	285	500	-44.44%
20-4200 Grants	-	-	-	-	N/A
20-7500 Gain on Sale of Assets	4,600	-	7,360	-	N/A
20-4401 Donations	15	-	-	-	N/A
20-4402 Forfeiture Revenue	2,250	-	-	-	N/A
20-4403 LEOSE Revenue	1,241	1,200	1,135	1,200	0.00%
Subtotal	9,890	2,100	8,780	1,700	-19.05%
<u>FIRE DEPARTMENT</u>					
30-4401 Donations	-	-	150,000	-	N/A
30-7500 Gain on Sale of Assets	-	-	-	-	N/A
Subtotal	-	-	150,000	-	N/A
<u>LIBRARY</u>					
53-4400 County Contributions	5,000	5,000	5,000	5,000	0.00%
53-4200 Grants	19,180	-	26,000	-	N/A
53-4401 Donations	7,522	-	35,468	15,000	N/A
53-5200 Lease & Rentals	700	800	200	800	0.00%
53-7202 Fines & Fees	1,396	3,000	305	3,000	0.00%
53-7203 Memorials	770	50	1,805	50	0.00%
53-7204 Copies	2,987	3,500	2,271	3,500	0.00%
53-7200 Miscellaneous	1,136	-	100	-	N/A
Subtotal	38,690	12,350	71,150	27,350	121.46%
<u>RECREATION</u>					
52-5200 Golf Course Rental	-	10	-	10	0.00%
52-4401 Golf Course Donations	-	-	-	-	0.00%
51-6100 Pool Admissions	5,571	8,000	8,000	7,500	-6.25%
51-7200 Pool Concessions	800	1,500	2,300	1,500	0.00%
Subtotal	6,371	9,510	10,300	9,010	-5.26%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

GENERAL FUND REVENUE DETAIL

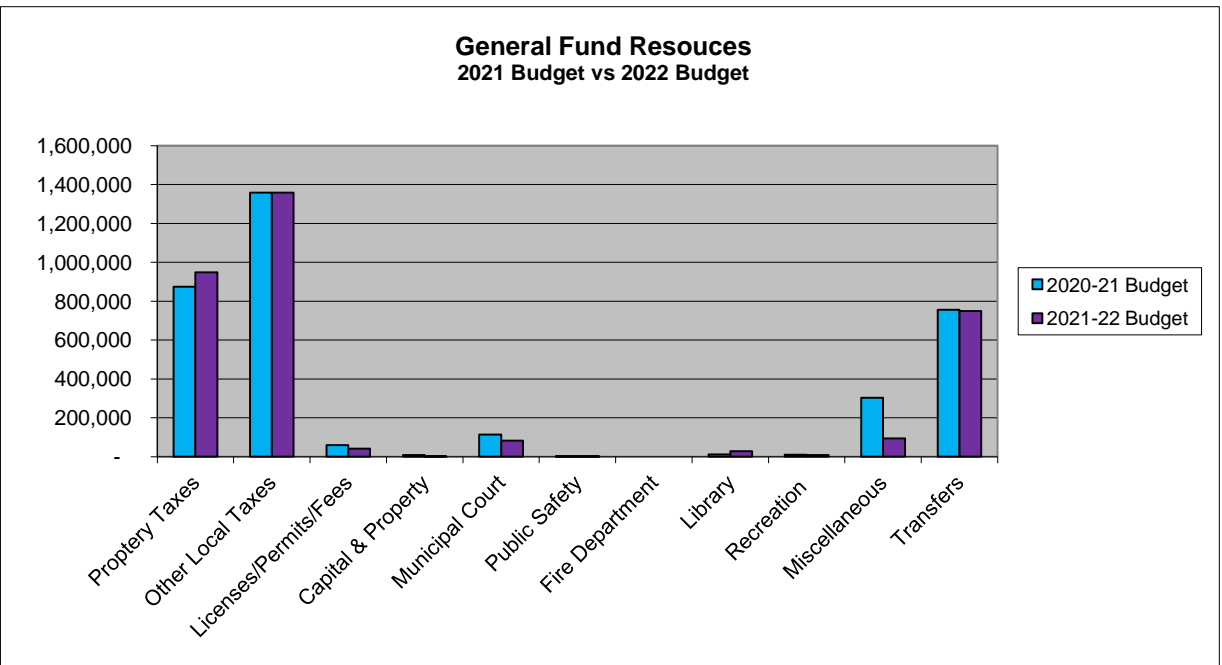
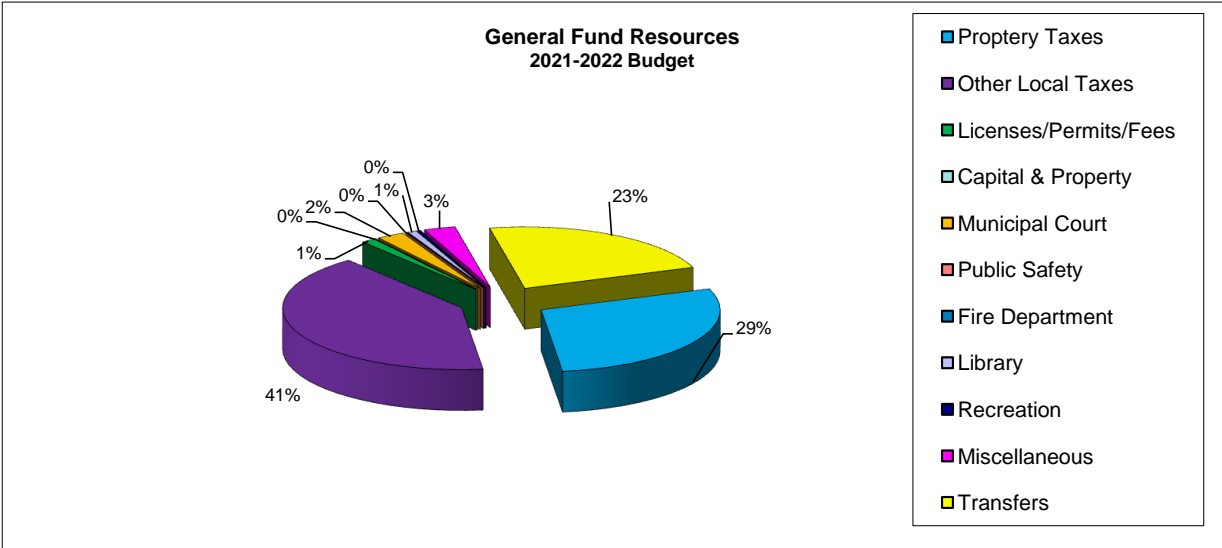
Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~REVENUE DETAIL (Continued)~					
<u>MISCELLANEOUS</u>					
05-4200 Grants	40,865	-	163,460	30,000	N/A
10-4200 Grants	11,250	-	-	-	N/A
10-7200 Miscellaneous	11	-	250	-	N/A
40-7200 Miscellaneous	99	-	-	-	N/A
50-4200 Grants	2,629	25,000	32,868	-	N/A
50-7200 Miscellaneous	-	-	-	-	N/A
50-7500 Gain on Sale of Fixed Assets	855	-	2,475	-	N/A
60-4200 Grants	174,391	277,306	209,190	63,689	N/A
60-6500 Sale of Materials	7,024	-	-	-	N/A
60-7200 Miscellaneous	1	-	750	-	N/A
60-7500 Gain on Sale of Fixed Assets	2,760	-	855	-	N/A
Subtotal	199,020	302,306	409,848	93,689	N/A
<u>TRANSFERS</u>					
05-3550 Utility Gross Receipts Fee	185,226	209,884	208,715	210,156	0.13%
20-7100 From Equipment Fund	14,000	10,000	10,000	14,000	40.00%
30-7100 From Fire Equip. Fund	-	-	94,543	-	N/A
10-7110 Intergovernmental - CCIDC	-	-	-	-	N/A
60-7110 Intergovernmental - CCIDC	-	-	-	-	N/A
05-7110 Intergovernmental - CCIDC	30,000	36,000	36,000	36,000	0.00%
05-7170 From Water Department	135,873	163,570	138,500	160,733	-1.73%
05-7171 From Sewer Department	102,692	112,090	95,476	109,253	-2.53%
05-7172 From Garbage Department	102,692	112,090	95,476	109,253	-2.53%
05-7173 From Gas Department	102,692	112,090	95,476	109,253	-2.53%
05-7175 From Utility Department	-	-	-	-	N/A
Subtotal	673,176	755,724	774,187	748,647	
TOTAL REVENUES	\$ 3,343,048	\$ 3,495,481	\$ 3,852,000	\$ 3,312,297	-5.24%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

GENERAL FUND REVENUE SUMMARY

PROPERTY TAXES

The property tax rate proposed in this budget is 29-cents for both maintenance and operations and debt service. This 29-cent rate is being allocated 26.471-cents to the General Fund and 2.529-cents to the Debt Service Fund. This year's no new revenue rate is 27.187-cents per \$100 valuation and the voter approval rate is 28.061-cents per \$100 valuation. This year's de minimis rate is 41.012-cents per \$100 valuation.



**CITY OF COLUMBUS, TEXAS
2021-2022 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 \$0.00737 per \$100 valuation.

RIGHT OF WAY FEES

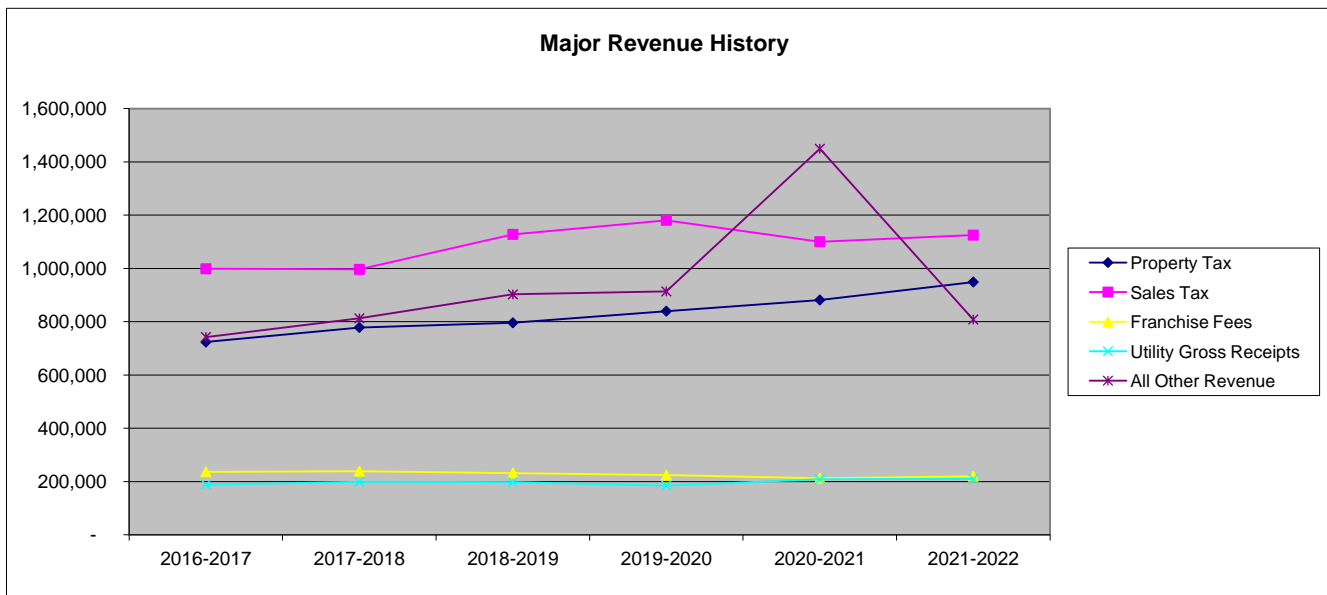
The City receives a use fee from utility providers operating within the City's rights-of-way. Right of way fees are regulated by state and federal law therefore the City has no means of increasing right of way fee revenues.

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 2016-2017	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Property Tax	723,730	778,533	795,990	839,618	881,591	948,956
Sales Tax	998,674	996,317	1,127,925	1,180,800	1,100,400	1,125,000
Franchise Fees	236,828	238,973	232,105	223,757	212,000	220,000
Utility Gross Receipts	188,640	198,699	198,176	185,226	208,715	210,156
All Other Revenue	742,487	812,564	902,473	913,646	1,449,294	808,185
TOTAL	2,890,359	3,025,086	3,256,669	3,343,048	3,852,000	3,312,297

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

GENERAL FUND EXPENDITURE SUMMARY

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 2,150,757	\$ 2,193,305	\$ 2,139,402	\$ 2,228,260	1.59%
Maintenance & Supplies	499,552	623,946	456,117	628,631	0.75%
Services	451,591	536,754	417,039	529,991	-1.26%
Transfers	25,000	35,000	33,000	35,000	0.00%
Subtotal	<u>3,126,900</u>	<u>3,389,005</u>	<u>3,045,559</u>	<u>3,421,881</u>	0.97%
Capital Outlay	412,378	667,528	806,339	324,346	-51.41%
Total Expenditures	<u><u>3,539,278</u></u>	<u><u>4,056,533</u></u>	<u><u>3,851,897</u></u>	<u><u>3,746,227</u></u>	-7.65%

~AUTHORIZED POSITIONS~

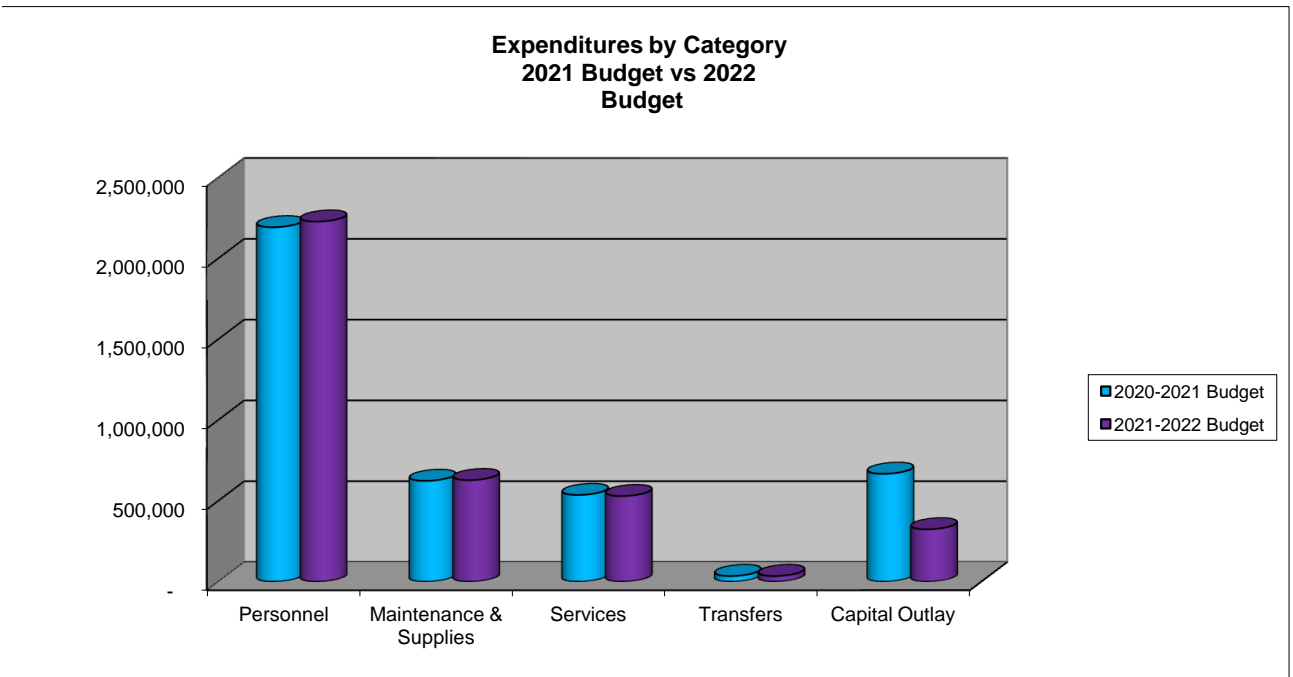
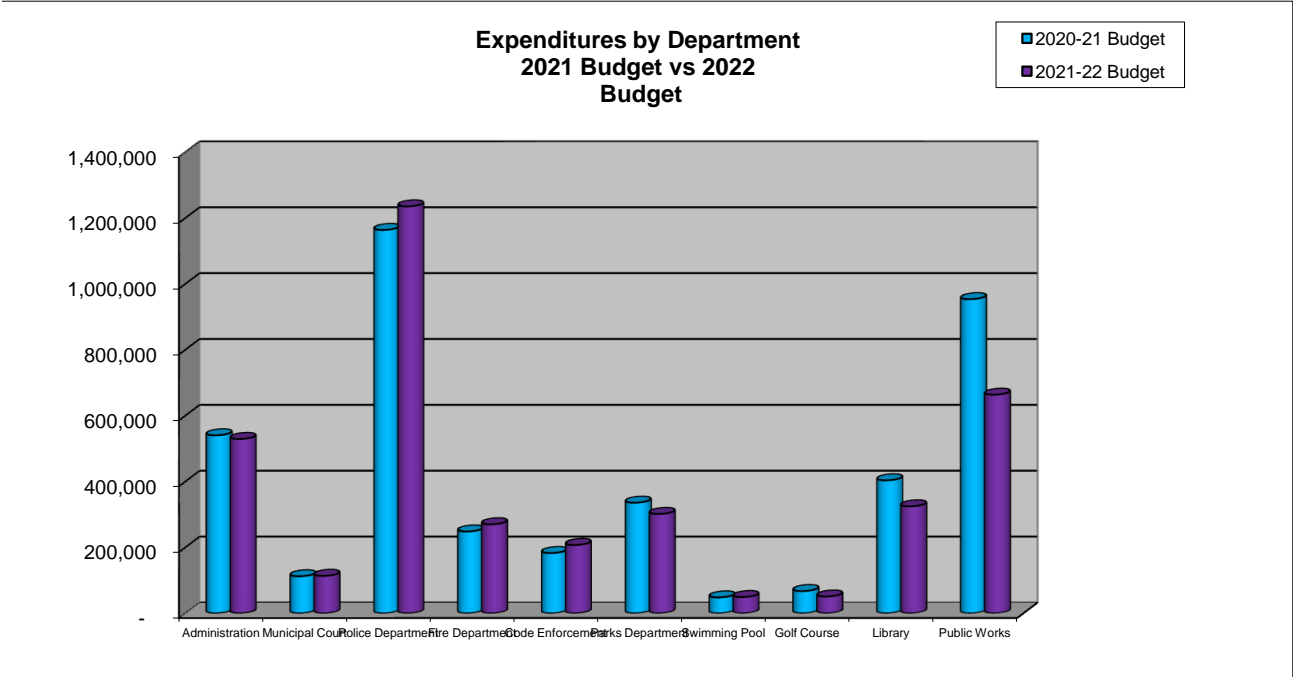
Administration	3.00	3.00	3.00	3.00	0.00%
Municipal Court	1.50	1.50	1.50	1.50	0.00%
Police Department	12.00	12.00	12.00	12.00	0.00%
Fire Department	-	-	0.20	0.20	100.00%
Code Enforcement	1.00	2.28	2.28	2.28	0.00%
Parks Department	3.35	3.35	3.45	3.45	2.99%
Swimming Pool	0.90	0.90	0.90	0.90	0.00%
Golf Course	-	-	-	-	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>30.38</u>	<u>30.68</u>	<u>30.28</u>	-0.33%

~DEPARTMENT SUMMARY~

Administration	\$ 516,775	\$ 540,364	\$ 491,317	\$ 529,251	-2.06%
Municipal Court	104,162	112,359	97,740	113,655	1.15%
Police Department	1,185,866	1,163,811	1,118,727	1,235,311	6.14%
Fire Department	252,979	248,421	536,745	270,220	8.77%
Code Enforcement	159,514	182,887	167,621	207,432	13.42%
Parks Department	288,822	335,724	266,115	301,626	-10.16%
Swimming Pool	29,332	48,212	32,391	49,383	2.43%
Golf Course	42,650	67,400	50,901	50,966	-24.38%
Library	333,856	403,708	374,817	324,732	-19.56%
Public Works	625,322	953,647	715,523	663,651	-30.41%
Total Expenditures	<u><u>\$ 3,539,278</u></u>	<u><u>\$ 4,056,533</u></u>	<u><u>\$ 3,851,897</u></u>	<u><u>\$ 3,746,227</u></u>	-7.65%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

GENERAL FUND EXPENDITURES SUMMARY



**CITY OF COLUMBUS, TEXAS
2021-2022 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
2021-2022 BUDGET**

Fund:
General

Department:
Administration

Account:
01-10

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 309,400	\$ 322,269	\$ 326,491	\$ 328,640	1.98%
Maintenance & Supplies	36,017	41,424	31,443	47,250	14.06%
Services	165,770	176,671	131,884	153,362	-13.19%
Subtotal	<u>511,187</u>	<u>540,364</u>	<u>489,817</u>	<u>529,251</u>	-2.06%
Capital Outlay	5,588	-	1,500	-	
Total Expenditures	<u>\$ 516,775</u>	<u>\$ 540,364</u>	<u>\$ 491,317</u>	<u>\$ 529,251</u>	-2.06%

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 227,164	\$ 236,293	\$ 239,116	\$ 242,172	
8107 Longevity	940	1,115	1,120	1,300	
8106 Council Attendance	7,700	8,500	7,500	8,500	
8120 Social Security	17,498	18,812	20,086	19,276	
8130 TMRS Retirement	29,542	30,142	29,669	30,236	
8140 Health & Life Insurance	25,938	26,702	28,504	26,505	
8150 Workers' Compensation	617	705	497	650	
Subtotal	<u>309,400</u>	<u>322,269</u>	<u>326,491</u>	<u>328,640</u>	1.98%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
General

Department:
Administration

Account:
01-10

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	12,025	3,500	2,845	3,500	
8245 Office Supplies	8,022	7,500	7,032	8,250	
8246 Postage	77	200	129	200	
8260 Building Maintenance	1,764	6,000	3,270	6,000	
8263 Office Equipment Maint	-	300	-	300	
8264 Software Maintenance	11,071	19,924	16,232	23,000	
8267 Equipment Maintenance	3,059	4,000	1,935	6,000	
Subtotal	36,017	41,424	31,443	47,250	14.06%
Services					
8317 Appraisal District Fee	24,103	28,961	27,922	29,976	
8321 Dues & Subscriptions	2,172	3,350	3,600	3,600	
8325 Election Expense	2,222	22,500	2,583	7,500	
8326 Electricity	7,836	10,000	6,000	7,500	
8332 Liability Insurance	2,581	2,810	2,563	2,810	
8335 Building Insurance	1,942	1,950	2,129	2,235	
8350 Training	1,606	7,500	5,500	7,500	
8355 Outside Services	13,035	15,000	13,741	16,000	
8360 Janitorial Service	2,809	3,000	3,186	3,200	
8362 Printing & Advertising	3,470	2,500	2,671	2,500	
8363 Professional Services	39,105	37,500	31,000	35,000	
8367 Legal Fees	34,307	25,000	16,500	18,000	
8370 Rent/Lease	4,797	6,000	4,655	6,000	
8380 Telephone	5,612	5,500	5,075	6,040	
8390 Miscellaneous	2,772	2,500	2,458	2,500	
8392 Economic Dev	17,400	2,600	2,300	3,000	
8394 Public Relations	-	-	-	-	
Subtotal	165,770	176,671	131,884	153,362	-13.19%
Capital Outlay					
8420 Improvements	-	-	-	-	
8460 Office Equipment	5,588	-	1,500	-	
Subtotal	5,588	-	1,500	-	N/A
Total Expenditures	\$ 516,775	\$ 540,364	\$ 491,317	\$ 529,251	-2.06%

**CITY OF COLUMBUS, TEXAS
2021-2022 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
2021-2022 BUDGET**

Fund:
General

Department:
Municipal Court

Account:
01-11

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 71,150	\$ 71,401	\$ 69,612	\$ 73,266	2.61%
Maintenance & Supplies	5,600	13,973	7,470	13,973	0.00%
Services	18,912	26,985	20,658	26,415	-2.11%
Subtotal	95,662	112,359	97,740	113,655	1.15%
Capital Outlay	8,500	-	-	-	
Total Expenditures	\$ 104,162	\$ 112,359	\$ 97,740	\$ 113,655	1.15%

~AUTHORIZED POSITIONS~

Position Title					
Judge	1.00	1.00	1.00	1.00	
Clerk	0.50	0.50	0.50	0.50	
Total Personnel	1.50	1.50	1.50	1.50	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 44,778	\$ 46,852	\$ 45,884	\$ 48,578	
8107 Longevity	1,378	1,468	1,438	1,498	
8120 Social Security	3,380	3,696	3,897	3,831	
8130 TMRS Retirement	5,893	6,152	6,026	6,239	
8140 Health & Life Insurance	15,616	13,108	12,286	13,006	
8150 Workers' Compensation	105	125	81	115	
Subtotal	71,150	71,401	69,612	73,266	2.61%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
General

Department:
Municipal Court

Account:
01-11

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	765	1,250	153	1,250	
8245 Office Supplies	1,974	5,500	1,817	5,500	
8264 Software Maintenance	2,861	7,223	5,500	7,223	
8267 Equipment Maintenance	-	-	-	-	
Subtotal	5,600	13,973	7,470	13,973	0.00%
Services					
8332 Liability Insurance	327	410	324	340	
8338 Municipal Court Jury Fees	192	600	600	600	
8350 Training	1,253	3,000	2,717	3,000	
8363 Professional Services	816	2,000	627	3,000	
8364 Warrant Collect Service	-	50	-	50	
8367 Legal Fees	15,407	20,000	15,585	18,500	
8380 Telephone	862	775	755	775	
8390 Miscellaneous	55	150	50	150	
Subtotal	18,912	26,985	20,658	26,415	-2.11%
Capital Outlay					
8465 Software	8,500	-	-	-	
Subtotal	8,500	-	-	-	N/A
Total Expenditures	\$ 104,162	\$ 112,359	\$ 97,740	\$ 113,655	1.15%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
General

Department:
Police

Account:
01-20

Program Description:

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

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
General

Department:
Police

Account:
01-20

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 932,795	\$ 928,189	\$ 925,483	\$ 945,480	1.86%
Maintenance & Supplies	86,497	122,872	76,135	98,464	-19.86%
Services	48,764	48,250	46,293	46,868	-2.87%
Transfers	5,000	5,000	13,000	5,000	0.00%
Subtotal	<u>1,073,056</u>	<u>1,104,311</u>	<u>1,060,911</u>	<u>1,095,811</u>	-0.77%
Capital Outlay	<u>112,810</u>	<u>59,500</u>	<u>57,816</u>	<u>139,500</u>	
Total Expenditures	<u>\$ 1,185,866</u>	<u>\$ 1,163,811</u>	<u>\$ 1,118,727</u>	<u>\$ 1,235,311</u>	6.14%

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
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	
Total Personnel	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 649,626	\$ 639,099	\$ 648,822	\$ 648,687	
8103 Wages, Overtime	12,374	10,000	10,000	20,000	
8104 Mental Health Transport	1,200	5,000	1,000	2,500	
8107 Longevity	3,260	3,620	3,620	3,990	
8108 Certification Pay	10,675	11,500	12,000	11,500	
8120 Social Security	49,602	50,989	54,071	52,516	
8130 TMRS Retirement	87,475	84,631	83,581	85,257	
8140 Health & Life Insurance	103,174	105,767	100,001	104,932	
8150 Workers' Compensation	15,409	17,583	12,389	16,098	
Subtotal	<u>932,795</u>	<u>928,189</u>	<u>925,483</u>	<u>945,480</u>	1.86%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
General

Department:
Police

Account:
01-20

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	27,382	33,408	11,000	17,500	
8240 Gas & Oil	21,652	30,000	23,123	25,000	
8245 Office Supplies	3,670	10,000	2,969	6,500	
8264 Software Maint	12,547	19,964	18,000	19,964	
8266 Vehicle Maintenance	14,072	15,000	15,841	15,000	
8267 Equipment Maint	624	6,500	1,000	6,500	
8285 Wearing Apparel	6,550	8,000	4,201	8,000	
Subtotal	86,497	122,872	76,135	98,464	-19.86%
Services					
8312 Maint Shop Labor	-	-	-	-	
8321 Dues & Subscriptions	576	800	676	800	
8332 Liability Insurance	4,541	5,700	4,505	4,730	
8333 Vehicle Insurance	2,697	2,700	2,845	2,987	
8350 Training	4,574	6,200	5,000	5,500	
8351 LEOSE Expenses	1,844	1,900	1,144	1,900	
8355 Outside Services	19,749	10,000	13,454	10,000	
8362 Printing & Advertising	-	500	-	500	
8363 Professional Services	133	3,000	350	3,000	
8370 Rent/Lease	3,717	3,700	3,725	3,700	
8371 Arrestee Medical Treat	-	250	-	250	
8380 Telephone	10,931	13,000	14,092	13,000	
8390 Miscellaneous	3	500	502	500	
Subtotal	48,764	48,250	46,293	46,868	-2.87%
Capital Outlay					
8460 Office Equipment	1,650	-	-	-	
8465 Software	-	-	-	-	
8480 Vehicles	111,160	59,500	57,816	139,500	
8490 Equipment	-	-	-	-	
Subtotal	112,810	59,500	57,816	139,500	134.45%
Transfers					
8610 Transfer to Equipment Fund	5,000	5,000	13,000	5,000	
Subtotal	5,000	5,000	13,000	5,000	
Total Expenditures	\$ 1,185,866	\$ 1,163,811	\$ 1,118,727	\$ 1,235,311	6.14%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
General

Department:
Fire

Account:
01-30

Program Description:

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

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
General

Department:
Fire

Account:
01-30

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 54,239	\$ 66,046	\$ 58,071	\$ 66,153	0.16%
Maintenance & Supplies	91,876	85,900	118,878	90,300	5.12%
Services	51,609	65,475	55,092	82,767	26.41%
Transfers	15,000	25,000	15,000	25,000	0.00%
Subtotal	<u>212,724</u>	<u>242,421</u>	<u>247,040</u>	<u>264,220</u>	8.99%
Capital Outlay	<u>40,256</u>	<u>6,000</u>	<u>289,706</u>	<u>6,000</u>	
Total Expenditures	<u>\$ 252,979</u>	<u>\$ 248,421</u>	<u>\$ 536,745</u>	<u>\$ 270,220</u>	8.77%

~AUTHORIZED POSITIONS~

Position/Title				
Administrative Assistant	-	0.20	0.20	0.20
Total Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.20</u>

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 8,465.33	\$ 8,715	\$ 8,964	\$ 8,846	
8107 Longevity	9	21	21	33	
8120 Social Security	625	668	741	679	
8130 TMRS Retirement	1,104	1,109	1,111	1,102	
8140 Health & Life Insurance	1,713	1,756	1,757	1,742	
8150 Workers' Compensation	-	277	195	250	
8131 Retired Fireman Ben	40,340	51,480	43,280	51,480	
8160 Disability Insurance	1,981	2,020	2,001	2,020	
Subtotal	<u>54,239</u>	<u>66,046</u>	<u>58,071</u>	<u>66,153</u>	0.16%
Maintenance & Supplies					
8210 General Supplies	8,433	8,600	6,632	8,000	
8227 Fire/Rescue	5,976	5,500	5,500	5,500	
8240 Gas & Oil	2,729	3,500	2,736	3,500	
8245 Office Supplies	119	300	90	300	
8260 Building Maintenance	17,344	10,000	13,627	15,000	
8264 Software Maintenance	6,384	-	-	-	
8266 Vehicle Maintenance	22,108	30,000	14,351	30,000	
8267 Equipment Maintenance	11,078	15,000	14,396	15,000	
8285 Wear Apparel	17,705	13,000	61,545	13,000	
Subtotal	<u>91,876</u>	<u>85,900</u>	<u>118,878</u>	<u>90,300</u>	5.12%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
General

Department:
Fire

Account:
01-30

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Services					
8312 Maint Shop Labor	-	-	-	-	
8321 Dues & Subscriptions	6,999	10,300	8,000	10,300	
8326 Electricity	4,662	5,500	4,000	5,500	
8328 Firemen Attend Bonus	17,050	22,000	18,675	22,000	
8332 Liability Insurance	398	500	395	415	
8333 Vehicle Insurance	6,992	7,000	7,376	7,745	
8335 Building Insurance	896	900	983	1,032	
8350 Training	7,517	10,000	7,828	10,000	
8360 Janitorial Service	1,225	1,225	1,225	1,225	
8363 Professional Services	1,532	5,000	-	17,500	
8380 Telephone	2,112	3,000	6,610	7,000	
8390 Miscellaneous	-	50	-	50	
Subtotal	51,609	65,475	55,092	82,767	26.41%
Capital Outlay					
8490 Equipment	40,256	6,000	39,706	6,000	
8480 Vehicles	-	-	250,000	-	
Subtotal	40,256	6,000	289,706	6,000	N/A
Transfers					
8611 Transfer to Fire Equip Fund	15,000	25,000	15,000	25,000	
Subtotal	15,000	25,000	15,000	25,000	0.00%
Total Expenditures	\$ 252,979	\$ 248,421	\$ 536,745	\$ 270,220	8.77%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
General

Department:
Code Enforcement

Account:
01-40

Program Description:

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

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
General

Department:
Code Enforcement

Account:
01-40

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 141,989	\$ 139,099	\$ 146,544	\$ 140,870	1.27%
Maintenance & Supplies	12,818	12,433	12,638	35,150	182.72%
Services	4,207	26,648	3,732	26,704	0.21%
Transfers	500	500	500	500	0.00%
Subtotal	<u>159,514</u>	<u>178,680</u>	<u>163,414</u>	<u>203,225</u>	13.74%
Capital Outlay	-	4,207	4,207	4,207	
Total Expenditures	<u>\$ 159,514</u>	<u>\$ 182,887</u>	<u>\$ 167,621</u>	<u>\$ 207,432</u>	13.42%

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
Building Inspector	1.00	1.00	1.00	1.00	
Fire Marshall	-	0.48	0.48	0.48	
Administrative Assistant	-	0.80	0.80	0.80	
Total Personnel	<u>1.00</u>	<u>2.28</u>	<u>2.28</u>	<u>2.28</u>	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 106,504	\$ 101,641	\$ 107,934	\$ 103,293	
8103 Wages, Overtime	72	200	43	200	
8107 Longevity	252	344	362	392	
8120 Social Security	7,868	7,817	8,820	7,947	
8130 TMRS Retirement	11,060	12,782	13,854	12,899	
8140 Health & Life Insurance	15,785	15,806	15,172	15,680	
8150 Workers' Compensation	448	509	359	460	
Subtotal	<u>141,989</u>	<u>139,099</u>	<u>146,544</u>	<u>140,870</u>	1.27%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
General

Department:
Parks

Account:
01-50

Program Description:

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

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
General

Department:
Parks

Account:
01-50

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 224,663	\$ 216,014	\$ 215,514	\$ 217,716	0.79%
Maintenance & Supplies	27,410	46,870	9,522	45,170	-3.63%
Services	34,748	38,510	34,204	36,740	-4.60%
Transfers	2,000	2,000	2,000	2,000	0.00%
Subtotal	<u>288,822</u>	<u>303,394</u>	<u>261,240</u>	<u>301,626</u>	-0.58%
Capital Outlay	-	32,330	4,875	-	
Total Expenditures	<u>\$ 288,822</u>	<u>\$ 335,724</u>	<u>\$ 266,115</u>	<u>\$ 301,626</u>	-10.16%

~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~

Personnel					
8102 Wages	\$ 150,590	\$ 142,662	\$ 141,903	\$ 144,696	
8103 Wages, Overtime	6,383	6,000	4,907	6,000	
8107 Longevity	2,259	2,200	2,502	2,320	
8120 Social Security	10,867	11,541	11,181	11,706	
8130 TMRS Retirement	20,596	19,685	21,312	19,670	
8140 Health & Life Insurance	30,765	30,268	31,132	30,026	
8150 Workers' Compensation	3,203	3,658	2,577	3,298	
Subtotal	<u>224,663</u>	<u>216,014</u>	<u>215,514</u>	<u>217,716</u>	0.79%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
General

Department:
Parks

Account:
01-50

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	1,725	1,500	1,000	2,000	
8240 Gas & Oil	1,790	3,500	1,900	2,500	
8245 Office Supplies	30	-	9	-	
8250 Chemical Supplies	157	500	348	500	
8260 Building Maintenance	159	3,000	1,180	3,000	
8264 Software Maintenance	-	670	-	670	
8266 Vehicle Maintenance	101	500	150	500	
8267 Eq Maintenance	2,749	4,000	1,769	4,000	
8268 Other Maintenance	440	1,500	93	1,500	
8285 Wearing Apparel	1,539	1,700	1,873	1,700	
8290 Storm Recovery	18,720	30,000	1,200	28,800	
Subtotal	27,410	46,870	9,522	45,170	-3.63%
Services					
8312 Maint Shop Labor	-	-	-	-	
8326 Electricity	30,589	32,000	29,690	32,000	
8332 Liability Insurance	805	1,010	798	838	
8335 Building Insurance	3,355	5,500	3,716	3,902	
8350 Training	-	-	-	-	
8390 Miscellaneous	-	-	-	-	
Subtotal	34,748	38,510	34,204	36,740	-4.60%
Capital Outlay					
8480 Vehicle	-	-	-	-	
8490 Equipment	-	32,330	4,875	-	
Subtotal	-	32,330	4,875	-	N/A
Transfers					
8610 Transfer to Equipment Fund	2,000	2,000	2,000	2,000	
Subtotal	2,000	2,000	2,000	2,000	0.00%
Total Expenditures	\$ 288,822	\$ 335,724	\$ 266,115	\$ 301,626	-10.16%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
General

Department:
Swimming Pool

Account:
01-51

Program Description:

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

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
General

Department:
Swimming Pool

Account:
01-51

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 18,833	\$ 21,682	\$ 21,409	\$ 21,953	1.25%
Maintenance & Supplies	6,699	21,950	7,123	22,700	3.42%
Services	3,800	4,580	3,858	4,731	3.29%
Subtotal	<u>29,332</u>	<u>48,212</u>	<u>32,391</u>	<u>49,383</u>	2.43%
Capital Outlay	-	-	-	-	
Total Expenditures	<u>\$ 29,332</u>	<u>\$ 48,212</u>	<u>\$ 32,391</u>	<u>\$ 49,383</u>	2.43%

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 17,121	\$ 19,697	\$ 19,536	\$ 19,992	
8120 Social Security	1,293	1,507	1,536	1,529	
8150 Workers' Compensation	418	478	337	431	
Subtotal	<u>18,833</u>	<u>21,682</u>	<u>21,409</u>	<u>21,953</u>	1.25%
Maintenance & Supplies					
8210 General Supplies	2,512	1,750	2,650	2,500	
8250 Chemical Supplies	1,417	6,500	2,500	6,500	
8260 Building Maintenance	342	1,200	432	1,200	
8267 Equipment Maintenance	847	10,000	1,292	10,000	
8268 Other Maintenance	1,581	2,500	250	2,500	
Subtotal	<u>6,699</u>	<u>21,950</u>	<u>7,123</u>	<u>22,700</u>	3.42%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
General

Department:
Swimming Pool

Account:
01-51

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Services					
8326 Electricity	2,776	3,500	2,700	3,500	
8332 Liability Insurance	167	210	167	175	
8335 Building Insurance	224	225	246	258	
8380 Telephone	632	645	745	797	
8390 Miscellaneous	-	-	-	-	
Subtotal	3,800	4,580	3,858	4,731	3.29%
Capital Outlay					
8490 Equipment	-	-	-	-	
Subtotal	-	-	-	-	N/A
Total Expenditures	\$ 29,332	\$ 48,212	\$ 32,391	\$ 49,383	2.43%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
General

Department:
Golf Course

Account:
01-52

Program Description:

The City owns the golf course but operations and maintenance of the facilities are by 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
2021-2022 BUDGET**

Fund:
General

Department:
Golf Course

Account:
01-52

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ -	\$ -	\$ -	\$ -	N/A
Maintenance & Supplies	3,108	5,000	3,100	4,000	N/A
Services	\$ 39,542	\$ 62,400	\$ 47,801	\$ 46,966	-24.73%
Subtotal	<u>42,650</u>	<u>67,400</u>	<u>50,901</u>	<u>50,966</u>	-24.38%
Capital Outlay	-	-	-	-	
 Total Expenditures	<u>\$ 42,650</u>	<u>\$ 67,400</u>	<u>\$ 50,901</u>	<u>\$ 50,966</u>	-24.38%

~AUTHORIZED POSITIONS~

No Authorized Positions	-	-	-	-	
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~EXPENDITURE DETAIL~

Maintenance & Supplies					
8240 Gas & Oil	3,108	5,000	3,100	4,000	
Subtotal	<u>3,108</u>	<u>5,000</u>	<u>3,100</u>	<u>4,000</u>	
Services					
8268 Maintenance - Other	3,267	450	735	450	
8335 Building Insurance	448	450	491	516	
8355 Outside Services	22,075	45,000	35,000	31,500	
8385 Utilities	13,752	16,500	11,575	14,500	
Subtotal	<u>39,542</u>	<u>62,400</u>	<u>47,801</u>	<u>46,966</u>	-24.73%
Capital Outlay					
8420 Improvements	-	-	-	-	N/A
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
 Total Expenditures	<u>\$ 42,650</u>	<u>\$ 67,400</u>	<u>\$ 50,901</u>	<u>\$ 50,966</u>	-24.38%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
General

Department:
Library

Account:
01-53

Program Description:

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

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
General

Department:
Library

Account:
01-53

Classification	2019-2020 Actual	2020-2021 Budget*	2020-2021 Estimate	2021-2022 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 175,086	\$ 195,135	\$ 172,056	\$ 199,473	2.22%
Maintenance & Supplies	63,911	55,431	51,572	57,431	3.61%
Services	26,008	29,735	23,449	27,828	-6.41%
Subtotal	<u>265,005</u>	<u>280,301</u>	<u>247,077</u>	<u>284,732</u>	1.58%
Capital Outlay	68,851	123,407	127,740	40,000	
Total Expenditures	<u>\$ 333,856</u>	<u>\$ 403,708</u>	<u>\$ 374,817</u>	<u>\$ 324,732</u>	-19.56%

* Budget modified by amendments

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
Library Director	1.00	1.00	1.00	1.00	
Assistant Librarian	2.00	2.00	2.00	2.00	
Part-time	0.50	0.50	0.50	0.50	
Total Personnel	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 129,364	\$ 139,388	\$ 126,736	\$ 143,765	
8107 Longevity	1,910	2,030	2,030	2,150	
8120 Social Security	9,536	10,819	10,230	11,163	
8130 TMRS Retirement	16,188	16,127	15,730	15,876	
8140 Health & Life Insurance	17,695	26,323	17,015	26,108	
8150 Workers' Compensation	392	448	316	411	
Subtotal	<u>175,086</u>	<u>195,135</u>	<u>172,056</u>	<u>199,473</u>	2.22%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
General

Department:
Library

Account:
01-53

Classification	2019-2020 Actual	2020-2021 Budget*	2020-2021 Estimate	2021-2022 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	11,546	4,500	10,000	5,500	
8211 Archive Supplies	492	500	250	500	
8212 Books	19,667	17,000	19,500	18,000	
8214 Audio Visual	4,126	3,500	4,165	3,500	
8215 Book Preparation Supplies	1,370	1,500	1,070	1,500	
8218 Promotional Supplies	2,754	2,400	2,900	2,400	
8220 Janitorial Supplies	683	1,000	690	1,000	
8245 Office Supplies	3,382	4,000	2,500	4,000	
8246 Postage	220	500	250	500	
8260 Building Maintenance	15,811	15,500	5,747	15,500	
8264 Software Maintenance	3,860	5,031	4,500	5,031	
8268 Other Maintenance	-	-	-	-	
Subtotal	63,911	55,431	51,572	57,431	3.61%
Services					
8321 Dues & Subscriptions	3,804	6,700	6,700	7,189	
8326 Electricity	7,157	8,000	3,761	4,200	
8332 Liability Insurance	100	125	99	104	
8335 Building Insurance	2,052	2,060	2,249	2,362	
8350 Training	1,583	1,500	1,500	2,000	
8355 Outside Services	10,045	10,000	7,724	10,000	
8360 Janitorial Service	-	-	-	-	
8380 Telephone	1,267	1,300	1,416	1,924	
8390 Miscellaneous	-	50	-	50	
Subtotal	26,008	29,735	23,449	27,828	-6.41%
Capital Outlay					
8420 Improvements	68,851	61,000	58,466	40,000	
8490 Equipment	-	62,407	69,274	-	
Subtotal	68,851	123,407	127,740	40,000	N/A
Total Expenditures	<u>\$ 333,856</u>	<u>\$ 403,708</u>	<u>\$ 374,817</u>	<u>\$ 324,732</u>	-19.56%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
General

Department:
Public Works

Account:
01-60

Program Description:

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

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
General

Department:
Public Works

Account:
01-60

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 222,604	\$ 233,470	\$ 204,223	\$ 234,709	0.53%
Maintenance & Supplies	165,614	218,093	138,237	214,193	-1.79%
Services	58,231	57,500	50,068	77,611	34.97%
Transfers	2,500	2,500	2,500	2,500	0.00%
Subtotal	<u>448,949</u>	<u>511,563</u>	<u>395,028</u>	<u>529,013</u>	3.41%
Capital Outlay	<u>176,373</u>	<u>442,084</u>	<u>320,495</u>	<u>134,639</u>	
Total Expenditures	<u>\$ 625,322</u>	<u>\$ 953,647</u>	<u>\$ 715,523</u>	<u>\$ 663,651</u>	-30.41%

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
Superintendent	0.45	0.45	0.45	0.45	
Crew Chief	1.90	1.90	1.90	1.00	
Laborer	1.50	1.50	1.50	2.00	
Total Personnel	<u>3.85</u>	<u>3.85</u>	<u>3.85</u>	<u>3.45</u>	-10.39%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 151,516	\$ 155,110	\$ 138,152	\$ 156,506	
8103 Wages, Overtime	2,912	3,500	3,858	4,500	
8107 Longevity	1,740	2,080	1,790	2,085	
8120 Social Security	10,969	12,293	10,977	12,476	
8130 TMRS Retirement	20,194	20,420	18,407	20,274	
8140 Health & Life Insurance	26,563	30,311	24,165	30,066	
8150 Workers' Compensation	8,709	9,756	6,874	8,801	
Subtotal	<u>222,604</u>	<u>233,470</u>	<u>204,223</u>	<u>234,709</u>	0.53%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
General

Department:
Public Works

Account:
01-60

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	19,498	22,000	14,670	22,000	
8230 Curb & Gutter Supplies	7,808	12,000	-	8,000	
8240 Gas & Oil	10,795	18,000	10,708	15,000	
8245 Office Supplies	107	50	25	50	
8250 Chemical Supplies	432	500	261	500	
8264 Software Maintenance	-	893	-	5,893	
8266 Vehicle Maintenance	3,536	8,000	11,224	10,000	
8267 Equipment Maintenance	7,605	10,000	3,210	7,500	
8269 Street Seal Coat	18,000	140,000	94,370	140,000	
8275 Signs	1,683	4,000	1,215	2,500	
8280 Small Tools	173	800	600	800	
8285 Wearing Apparel	1,664	1,850	1,954	1,950	
8290 Storm Recovery	94,313	-	-	-	
Subtotal	165,614	218,093	138,237	214,193	-1.79%
Services					
8312 Maint Shop Labor	-	-	-	-	
8326 Electricity	41,908	42,000	37,273	42,000	
8332 Liability Insurance	1,195	1,500	1,186	1,245	
8333 Vehicle Insurance	5,661	2,650	2,792	2,932	
8335 Building Insurance	4,628	5,500	6,785	7,124	
8350 Training	-	100	-	100	
8355 Outside Services	4,502	3,500	1,300	3,500	
8362 Printing & Advertising	106	250	46	250	
8363 Professional Services	-	500	168	15,000	
8365 Engineering Fees	-	1,000	-	1,000	
8380 Telephone	231	500	519	4,460	
Subtotal	58,231	57,500	50,068	77,611	34.97%
Capital Outlay					
8420 Improvements	47,662	429,034	307,445	121,589	
8480 Vehicles	100,007	13,050	13,050	13,050	
8490 Equipment	-	-	-	-	
8495 Storm Recovery	28,704	-	-	-	
Subtotal	176,373	442,084	320,495	134,639	N/A
Interest					
8525 Interest Due on Notes	4,077	4,579	4,077	4,579	
	4,077	4,579	4,077	4,579	
Transfers					
8610 Transfer to Equipment Fund	2,500	2,500	2,500	2,500	
Subtotal	2,500	2,500	2,500	2,500	0.00%
Total Expenditures	<u>\$ 629,400</u>	<u>\$ 958,226</u>	<u>\$ 719,600</u>	<u>\$ 668,231</u>	-30.26%

SPECIAL REVENUE FUNDS

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

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

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

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

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

SPECIAL REVENUE FUNDS SUMMARY

	Equipment Replacement Fund	Fire Equipment Replacement Fund	Hotel Occupancy Tax Fund	Total	2020-2021 Budget*
<u>RESOURCES</u>					
Total beginning fund balance	\$ 75,525	\$ 422,603	\$ 319,461	\$ 817,589	\$ 824,931
<u>REVENUES</u>					
Total Revenues	21,100	61,000	227,000	309,100	282,770
TOTAL FUNDS AVAILABLE	96,625	483,603	546,461	1,126,689	1,107,700
<u>EXPENDITURES</u>					
Maintenance & Supplies	\$ -	\$ -	\$ 15,650	\$ 15,650	\$ 16,175
Services	-	-	187,505	187,505	169,394
Transfers	14,000	-	-	14,000	104,543
Subtotal	14,000	-	203,155	217,155	290,112
Capital Outlay	-	-	60,000	60,000	-
TOTAL EXPENDITURES	14,000	-	263,155	277,155	290,112
<u>ENDING FUND BALANCE</u>					
Total ending fund balance	\$ 82,625	\$ 483,603	\$ 283,306	\$ 849,534	\$ 817,589

*This is the 2020-2021 Budget Estimate.

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

EQUIPMENT REPLACEMENT FUND SUMMARY

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
Resources:					
Total Beginning Balance	\$ 57,165	\$ 30,557	\$ 64,275	\$ 75,525	147.16%
Revenues & Transfers In	21,110	21,000	21,250	21,100	0.48%
Total Funds Available	<u>78,275</u>	<u>51,557</u>	<u>85,525</u>	<u>96,625</u>	87.41%
Uses/Deductions					
Expenditures & Transfers Out	14,000	10,000	10,000	14,000	40.00%
Ending Fund Balance					
Total Ending Fund Balance	64,275	41,557	75,525	82,625	98.82%
Fund Total	<u>\$ 64,275</u>	<u>\$ 41,557</u>	<u>\$ 75,525</u>	<u>\$ 82,625</u>	
Net Revenue (Expenditures)	7,110	11,000	11,250	7,100	

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET
EQUIPMENT FUND REVENUES/EXPENDITURES**

Fund:
Equipment Replacement

Department:
N/A

Account:
11-05

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
7100 Transfer from Utility Fund	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
7105 Transfer from General Fund	10,000	10,000	10,000	10,000	0.00%
5100 Interest	1,110	1,000	1,250	1,100	10.00%
Total Revenues	\$ 21,110	\$ 21,000	\$ 21,250	\$ 21,100	0.48%
Expenditures					
Transfers	\$ 14,000	\$ 10,000	\$ 10,000	\$ 14,000	40.00%
Subtotal	14,000	10,000	10,000	14,000	40.00%
Total Expenditures	\$ 14,000	\$ 10,000	\$ 10,000	\$ 14,000	40.00%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Transfers					
8605 Transfer to General Fund	\$ 14,000	\$ 14,000	\$ 14,000	\$ 10,000	
Subtotal	14,000	14,000	14,000	10,000	-28.57%
Total Expenditures	\$ 14,000	\$ 14,000	\$ 14,000	\$ 10,000	-28.57%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

FIRE EQUIPMENT FUND SUMMARY

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
Resources:					
Total Beginning Balance	\$ 418,340	\$ 393,899	\$ 466,646	\$ 422,603	7.29%
Revenues & Transfers In	48,305	51,000	50,500	61,000	19.61%
Total Funds Available	<u>466,646</u>	<u>444,899</u>	<u>517,146</u>	<u>483,603</u>	8.70%
Uses/Deductions					
Expenditures & Transfers Out	-	-	94,543	-	N/A
Ending Fund Balance					
Total Ending Fund Balance	466,646	444,899	422,603	483,603	8.70%
Fund Total	<u>\$ 466,646</u>	<u>\$ 444,899</u>	<u>\$ 422,603</u>	<u>\$ 483,603</u>	
Net Revenue (Expenditures)	48,305	51,000	(44,043)	61,000	

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET
FIRE EQUIPMENT FUND REVENUES/EXPENDITURES**

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

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
6302 Transfer from Utility Fund	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
7100 Transfer from General Fund	15,000	15,000	15,000	25,000	66.67%
5100 Interest	8,305	11,000	10,500	11,000	0.00%
Total Revenues	\$ 48,305	\$ 51,000	\$ 50,500	\$ 61,000	19.61%

Expenditures					
Total Expenditures	\$ -	\$ -	\$ 94,543	\$ -	N/A

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Transfers					
8605 Transfer to General Fund	\$ -	\$ -	\$ 94,543	\$ -	
Subtotal	-	-	94,543	-	N/A
Total Expenditures	\$ -	\$ -	\$ 94,543	\$ -	N/A

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

HOTEL OCCUPANCY TAX FUND SUMMARY

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
Resources:					
Total Beginning Balance	\$ 360,234	\$ 380,371	\$ 294,010	\$ 319,461	-16.01%
Revenues & Transfers In	203,501	202,800	211,020	227,000	11.93%
Total Funds Available	<u>563,735</u>	<u>583,171</u>	<u>505,030</u>	<u>546,461</u>	-6.29%
Uses/Deductions					
Expenditures & Transfers Out	269,725	331,110	185,569	263,155	-20.52%
Ending Fund Balance					
Total Ending Fund Balance	294,010	252,061	319,461	283,306	12.40%
Fund Total	<u>\$ 294,010</u>	<u>\$ 252,061</u>	<u>\$ 319,461</u>	<u>\$ 283,306</u>	
Net Revenue (Expenditures)	(66,224)	(128,310)	25,451	(36,155)	

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

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

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3600 Hotel Occupancy Tax	\$ 200,051	\$ 200,000	\$ 208,236	\$ 225,000	12.50%
7200 Miscellaneous	-	-	-	-	N/A
5100 Interest	3,451	2,800	2,784	2,000	-28.57%
Total Revenues	<u>\$ 203,501</u>	<u>\$ 202,800</u>	<u>\$ 211,020</u>	<u>\$ 227,000</u>	11.93%
Expenditures					
Personnel	\$ -	\$ -	\$ -	\$ -	N/A
Maintenance & Supplies	17,886	18,650	16,175	15,650	-16.09%
Services	249,413	252,460	169,394	187,505	-25.73%
Subtotal	<u>267,299</u>	<u>271,110</u>	<u>185,569</u>	<u>203,155</u>	-25.07%
Capital Outlay	<u>2,426</u>	<u>60,000</u>	<u>-</u>	<u>60,000</u>	N/A
Total Expenditures	<u>\$ 269,725</u>	<u>\$ 331,110</u>	<u>\$ 185,569</u>	<u>\$ 263,155</u>	-20.52%

~AUTHORIZED POSITIONS~

No Authorized Positions - - - -

~EXPENDITURE DETAIL~

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

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

Fund:
Hotel Occupancy Tax

Department:
N/A

Account:
05-12

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 Supplies	802	1,500	1,057	1,500	
8245 Office Supplies	14	150	25	150	
8268 Maintenance	17,071	17,000	15,093	14,000	
Subtotal	17,886	18,650	16,175	15,650	-16.09%
Services					
8326 Electricity	2,282	4,500	1,200	2,000	
8332 Liability Insurance	279	350	277	290	
8335 Building Insurance	473	475	519	545	
8362 Printing & Advertising	-	50	-	50	
8367 Legal Fees	1,102	500	-	500	
8380 Telephone	1,383	1,400	1,082	1,250	
8363 Professional Services	200	1,000	200	750	
8391 Grants	243,695	244,185	166,117	182,120	
Subtotal	249,413	252,460	169,394	187,505	-25.73%
Capital Outlay					
8420 Improvements	2,426	60,000	-	60,000	
8430 Land	-	-	-	-	
Subtotal	2,426	60,000	-	60,000	N/A
Total Expenditures	\$ 269,725	\$ 331,110	\$ 185,569	\$ 263,155	-20.52%

DEBT SERVICE FUNDS

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

**CITY OF COLUMBUS, TEXAS
2020-2021 BUDGET**

DEBT SERVICE FUNDS SUMMARY

	Debt Service 2005/2013 Fund	Debt Service 2010 Fund	Debt Service 2016 Fund	Total	2020-2021 Budget*
<u>RESOURCES</u>					
Total beginning fund balance	\$ 266	\$ 6,400	\$ 333	\$ 6,665	\$ 6,008
<u>REVENUES</u>					
Total Revenues	321,020	301,166	187,900	810,086	811,304
TOTAL FUNDS AVAILABLE	321,286	307,565	188,233	817,084	817,311
<u>EXPENDITURES</u>					
Debt Service	\$ 321,000	\$ 302,800	\$ 187,900	\$ 811,700	\$ 810,313
Transfers	-	-	-	-	-
Subtotal	321,000	302,800	187,900	811,700	810,313
TOTAL EXPENDITURES	321,000	302,800	187,900	811,700	810,313
<u>ENDING FUND BALANCE</u>					
Total ending fund balance	\$ 286	\$ 4,765	\$ 333	\$ 5,384	\$ 6,998

*This is the 2020-2021 Budget Estimate.

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

DEBT SERVICE 2016 FUND SUMMARY

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
Resources:					
Total Beginning Balance	\$ 333	\$ 333	\$ 333	\$ 333	N/A
Revenues & Transfers In	187,688	190,500	190,500	187,900	N/A
Total Funds Available	<u>188,021</u>	<u>190,833</u>	<u>190,833</u>	<u>188,233</u>	N/A
Uses/Deductions					
Expenditures & Transfers Out	187,688	188,000	190,500	187,900	N/A
Ending Fund Balance					
Total Ending Fund Balance	333	2,833	333	333	N/A
Fund Total	<u>\$ 333</u>	<u>\$ 2,833</u>	<u>\$ 333</u>	<u>\$ 333</u>	
Net Revenue (Expenditures)	0	2,500	-	-	

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET
DEBT SERVICE 2016 REVENUES/EXPENDITURES**

Fund:
Debt Service 2016

Department:
N/A

Account:
13-05

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3150 Property Taxes	\$ -	\$ -	\$ -	\$ -	N/A
3200 Delinquent Taxes	-	-	-	-	N/A
3300 Penalty and Interest	-	-	-	-	N/A
7100 Transfer from Utility Fund	187,688	190,500	190,500	187,900	N/A
Total Revenues	<u>\$ 187,688</u>	<u>\$ 190,500</u>	<u>\$ 190,500</u>	<u>\$ 187,900</u>	N/A
Services	-	-	-	-	N/A
Debt Service	\$ 187,688	\$ 188,000	\$ 190,500	\$ 187,900	N/A
Transfers	-	-	-	-	N/A
Subtotal	<u>187,688</u>	<u>188,000</u>	<u>190,500</u>	<u>187,900</u>	N/A
Total Expenditures	<u>\$ 187,688</u>	<u>\$ 188,000</u>	<u>\$ 190,500</u>	<u>\$ 187,900</u>	N/A

~AUTHORIZED POSITIONS~

No Authorized Positions

-

Debt Service

8515 Principal	\$ 125,000	\$ 130,000	\$ 130,000	\$ 130,000	
8525 Interest	62,688	60,500	60,500	57,900	
Subtotal	<u>187,688</u>	<u>190,500</u>	<u>190,500</u>	<u>187,900</u>	N/A
8605 Transfer to General Fund	-	-	-	-	
8610 Transfer to Utility Fund	\$ -	\$ -	\$ -	\$ -	
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Total Expenditures	<u>\$ 187,688</u>	<u>\$ 190,500</u>	<u>\$ 190,500</u>	<u>\$ 187,900</u>	N/A

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

DEBT SERVICE 2005 & 2013 FUND SUMMARY

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
Resources:					
Total Beginning Balance	\$ 69	\$ 7,940	\$ 186	\$ 266	-96.66%
Revenues & Transfers In	320,270	319,270	319,329	321,020	0.55%
Total Funds Available	<u>320,339</u>	<u>327,210</u>	<u>319,516</u>	<u>321,286</u>	-1.81%
Uses/Deductions					
Expenditures & Transfers Out	320,270	319,250	319,250	321,000	0.55%
Ending Fund Balance					
Total Ending Fund Balance	69	7,960	266	286	-96.41%
Fund Total	<u>\$ 69</u>	<u>\$ 7,960</u>	<u>\$ 266</u>	<u>\$ 286</u>	
Net Revenue (Expenditures)	0	20	79	20	

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET
DEBT SERVICE 2005 & 2013 REVENUES/EXPENDITURES**

Fund:
Debt Service 2013

Department:
N/A

Account:
02-05

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3150 Property Taxes	\$ -	\$ -	\$ -	\$ -	N/A
3200 Delinquent Taxes	56	10	34	10	0.00%
3300 Penalty and Interest	58	10	45	10	0.00%
7112 Bond Proceeds	-	-	-	-	N/A
7100 Transfer from Utility Fund	320,156	319,250	319,250	321,000	0.55%
Total Revenues	\$ 320,270	\$ 319,270	\$ 319,329	\$ 321,020	0.55%
Services					
Debt Service	-	-	-	-	N/A
Transfers	\$ 320,156	\$ 319,250	\$ 319,250	\$ 321,000	0.55%
Subtotal	114	-	-	-	N/A
Total Expenditures	\$ 320,270	\$ 319,250	\$ 319,250	\$ 321,000	0.55%

~AUTHORIZED POSITIONS~

No Authorized Positions

Debt Service					
8515 Principal	\$ 270,000	\$ 275,000	\$ 275,000	\$ 285,000	
8525 Interest	50,156	44,250	44,250	36,000	
Subtotal	320,156	319,250	319,250	321,000	0.55%
8605 Transfer to General Fund	-	-	-	-	
8610 Transfer to Utility Fund	\$ 114	\$ -	\$ -	\$ -	
Subtotal	114	-	-	-	N/A
Total Expenditures	\$ 320,270	\$ 319,250	\$ 319,250	\$ 321,000	0.55%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

DEBT SERVICE 2010 FUND SUMMARY

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
Resources:					
Total Beginning Balance	\$ 5,236	\$ 5,956	\$ 5,488	\$ 6,400	7.45%
Revenues & Transfers In	297,343	299,206	301,474	301,166	0.65%
Total Funds Available	<u>302,579</u>	<u>305,162</u>	<u>306,963</u>	<u>307,565</u>	0.79%
Uses/Deductions					
Expenditures & Transfers Out	297,091	297,713	300,563	302,800	1.71%
Ending Fund Balance					
Total Ending Fund Balance	5,488	7,449	6,400	4,765	-36.03%
Fund Total	<u>\$ 5,488</u>	<u>\$ 7,449</u>	<u>\$ 6,400</u>	<u>\$ 4,765</u>	
Net Revenue (Expenditures)	253	1,493	912	(1,634)	

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET
DEBT SERVICE 2010 FUND REVENUES/EXPENDITURES**

Fund: Debt Service 2010 **Department:** **Account:** 12-05

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3150 Property Taxes	\$ 89,380	\$ 88,846	\$ 88,882	\$ 89,249	0.45%
3200 Delinquent Taxes	655	600	616	600	0.00%
3300 Penalty and Interest	691	550	640	550	0.00%
5100 Interest	63	50	55	50	0.00%
7112 Bond Proceeds	-	-		-	N/A
7150 Transfer from Utility Fund	206,554	209,160	211,281	210,717	0.74%
Total Revenues	<u>\$ 297,343</u>	<u>\$ 299,206</u>	<u>\$ 301,474</u>	<u>\$ 301,166</u>	0.65%
Expenditures					
Debt Service	<u>\$ 297,091</u>	<u>\$ 297,713</u>	<u>\$ 300,563</u>	<u>\$ 302,800</u>	1.71%
Subtotal	297,091	297,713	300,563	302,800	1.71%
Total Expenditures	<u>\$ 297,091</u>	<u>\$ 297,713</u>	<u>\$ 300,563</u>	<u>\$ 302,800</u>	1.71%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Debt Service					
8515 Principal	\$ 220,000	\$ 230,000	\$ 230,000	\$ 240,000	
8525 Interest	77,091	70,563	70,563	62,800	
Subtotal	<u>297,091</u>	<u>300,563</u>	<u>300,563</u>	<u>302,800</u>	0.74%
Total Expenditures	<u>\$ 297,091</u>	<u>\$ 300,563</u>	<u>\$ 300,563</u>	<u>\$ 302,800</u>	0.74%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

DEBT SERVICE CALCULATION

<u>2016</u>	<u>Water</u>	<u>Sewer</u>	<u>Gas</u>	
	100.00%	83.33%	11.67%	5%
Interest	57,900	48,248	6,757	2,895
Principal	130,000	108,329	15,171	6,500
Total	<u>187,900</u>	<u>156,577</u>	<u>21,928</u>	<u>9,395</u>

<u>2013</u>	<u>Water</u>	<u>Sewer</u>		
	100.00%	71.39%	28.61%	
Interest	36,000	25,700	10,300	
Principal	285,000	203,462	81,539	
Total	<u>321,000</u>	<u>229,162</u>	<u>91,838</u>	

<u>2010</u>	<u>Water</u>	<u>Gas</u>	<u>General</u>	
	100.00%	61.9868%	7.6026%	30.4106%
Interest	62,800	38,928	4,774	19,098
Principal	240,000	148,768	18,246	72,985
Total	<u>302,800</u>	<u>187,696</u>	<u>23,021</u>	<u>92,083</u>

Amount Covered by Current Tax Rate

	Principal	Interest
<u>2016*</u>	-	-
<u>2013*</u>	-	-
<u>2010</u>	91,537	18,985

Amount Covered by Delinquent Taxes

	Water	Sewer	Gas	Total
<u>2013</u>	14	6		20
<u>2010</u>	1,024		126	1,150

Amount Covered by Utility Fund

	Water	Sewer	Gas	Total
<u>2016</u>	156,577	21,928	9,395	187,900
<u>2013</u>	229,162	91,838	-	321,000
<u>2010</u>	187,696	-	23,021	210,717
Total	<u>573,435</u>	<u>113,766</u>	<u>32,416</u>	<u>719,617</u>

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

**CITY OF COLUMBUS, TEXAS
2021-2022 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	-
Total	<u>2,935,000</u>	<u>847,613</u>	<u>3,782,613</u>	

3.00% for 20 years

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

**General Obligation Refunding Bonds
Series 2013**

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

1.92% for 12 years

**General Obligation Refunding Bonds
Series 2010**

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

3.41% for 17 years

UTILITY FUND

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

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

FYE 2022 Utility Fund Long-Term Financial Plan

	Actual 2018-2019	Actual 2019-2020	Estimate 2020-2021	Budget 2021-2022
Beginning Fund Balance	2,595,070	2,182,963	1,882,319	1,441,180
Revenues:				
Water Department	1,060,348	1,485,445	993,782	1,232,850
Sewer Department	1,010,441	960,369	949,984	1,192,525
Garbage Department	947,009	945,414	950,937	973,604
Gas Department	840,804	633,316	815,293	737,600
Maintenance Department	25,002	-	-	-
Other Revenue	117,869	102,083	92,143	91,600
Total Revenue	4,001,473	4,126,627	3,802,139	4,228,179
Operating Expenditures:				
Personnel	678,901	615,896	623,673	604,547
Maintenance & Supplies	259,084	357,643	629,429	496,983
Services	1,618,261	1,342,067	1,495,993	1,488,740
Transfers	1,439,548	1,395,888	1,384,408	1,453,264
Total Operating Expenditures	3,995,794	3,711,494	4,133,503	4,043,534
Non-Operating Expenditures:				
Debt Service	-	-	-	-
Capital Outlay	417,786	715,778	109,775	564,513
Total Non-Operating Expenditures	417,786	715,778	109,775	564,513
Total Expenditures	4,413,580	4,427,272	4,243,278	4,608,047
Ending Fund Balance	2,182,963	1,882,319	1,441,180	1,061,312
Reserved for Capital Projects	60,750	60,750	-	-
Unreserved Fund Balance	2,122,213	1,821,569	1,441,180	1,061,312
Calculation of available funds:				
Ending Unreserved Fund Balance	2,122,213	1,821,569	1,441,180	1,061,312
Less 20% required minimum balance	799,159	742,299	826,701	808,707
Excess funds available for capital projects	1,323,054	1,079,270	614,479	252,605
Staffing variable:				
Full-time equivalent positions	11.50	10.50	10.50	10.50
Average cost per FTE	59,035	58,657	59,397	57,576

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

FYE 2022 Utility Fund Long-Term Financial Plan

2022-2023	2023-2024	2024-2025
1,061,312	1,214,909	1,388,115
1,204,836	1,240,981	1,278,210
997,724	1,027,656	1,058,486
1,002,812	1,032,896	1,063,883
759,728	782,520	805,995
-	-	-
94,348	97,178	100,094
4,059,448	4,181,231	4,306,668
622,683	641,364	660,605
511,893	527,250	543,067
1,289,413	1,328,095	1,367,938
1,481,862	1,511,317	1,541,657
3,905,850	4,008,026	4,113,267
-	-	-
-	-	-
-	-	-
3,905,850	4,008,026	4,113,267
1,214,909	1,388,115	1,581,517
-	-	-
1,214,909	1,388,115	1,581,517
1,214,909	1,388,115	1,581,517
781,170	801,605	822,653
433,739	586,510	758,863
10.50	10.50	10.50
59,303	61,082	62,915

UTILITY FUND FINANCIAL PROJECTION

The plan presents the Utility Fund over seven fiscal years: two previous years, the estimate for FY 2021, the budget for FY 2022 and three projected years. The projections made for fiscal years 2023-2025 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
2021-2022 BUDGET**

UTILITY FUND SUMMARY

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
Resources:					
Total Beginning Balance	\$ 2,182,963	\$ 1,880,865	\$ 1,882,319	\$ 1,441,180	-23.38%
Revenues & Transfers In	4,126,627	4,053,629	3,802,139	4,228,179	4.31%
Total Funds Available	<u>6,309,590</u>	<u>5,934,494</u>	<u>5,684,458</u>	<u>5,669,358</u>	-4.47%
Uses/Deductions					
Expenditures & Transfers Out	4,427,272	4,867,873	4,243,278	4,608,047	-5.34%
Ending Fund Balance					
Total Ending Fund Balance	1,882,319	1,066,621	1,441,180	1,061,312	-0.50%
Reserved for Utility Water/Gas Capital Project	557,948	-	329,484	8,759	N/A
Reserved for Contingencies	-				
Reserved for Future Expenditures	-				
Unreserved Fund Balance	<u>1,324,370</u>	<u>1,066,621</u>	<u>1,111,695</u>	<u>1,052,553</u>	-1.32%
Total Expenditures	4,427,272	4,867,873	4,243,278	4,608,047	
Less: Capital Expenditures	715,778	644,191	109,775	564,513	
Operating Expenditures	<u>3,711,494</u>	<u>4,223,682</u>	<u>4,133,503</u>	<u>4,043,534</u>	
Target Fund Balance 20% of Operating Expenditures	742,299	844,736	826,701	808,707	
Net Revenue (Expenditures)	(300,644)	(814,244)	(441,139)	(379,868)	
Less: Net Rev(Exp)-Capital Project	(647,761)	(451,387)	(228,464)	(320,725)	
Less: Net Rev(Exp)-Other Capital	(409,749)	(644,191)	(105,925)	(499,513)	
Net Rev/(Exp)-Operating	<u>756,865</u>	<u>281,334</u>	<u>(106,750)</u>	<u>440,370</u>	

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

UTILITY FUND REVENUES

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
<u>WATER DEPARTMENT</u>					
70-4200 Grants	\$ 302,580	\$ -	\$ 3,850	\$ 65,000	N/A
70-6300 Sales of Service	1,164,508	1,150,000	968,984	1,150,000	0.00%
70-6400 Service Line Fees	11,660	8,000	4,950	8,000	0.00%
70-6500 Sale of Materials	-	-	-	-	N/A
70-6600 Penalties	3,710	7,200	7,726	7,200	0.00%
70-6700 Service Charge	1,046	2,500	600	2,500	0.00%
70-7200 Miscellaneous	1,941	150	7,672	150	0.00%
70-7500 Gain on Sale of Assets	-	-	-	-	N/A
Subtotal	1,485,445	1,167,850	993,782	1,232,850	5.57%
<u>SEWER DEPARTMENT</u>					
71-4200 Grants	4,118	220,576	-	230,576	N/A
71-6300 Sales of Service	857,269	862,000	846,676	862,000	0.00%
71-6301 Glidden Water District	86,495	87,053	87,007	90,448	3.90%
71-6400 Service Line Fees	9,363	4,000	7,375	4,000	0.00%
71-6600 Penalties	3,124	5,500	6,872	5,500	0.00%
71-7200 Miscellaneous	-	-	-	-	N/A
71-7500 Gain on Sale of Assets	-	-	2,055	-	N/A
Subtotal	960,369	1,179,129	949,984	1,192,525	1.14%
<u>GARBAGE DEPARTMENT</u>					
72-4200 Grants	708	-	-	-	N/A
72-6300 Sales of Service	935,308	935,000	937,377	961,854	2.87%
72-6305 Wood Chipping/Mulch	-	250	-	250	0.00%
72-6600 Penalties	2,918	6,500	6,221	6,500	0.00%
72-6306 Recycle Revenue	6,261	5,000	7,185	5,000	0.00%
72-7200 Miscellaneous	219	-	154	-	N/A
72-7500 Gain on Sale of Assets	-	-	-	-	N/A
Subtotal	945,414	946,750	950,937	973,604	2.84%
<u>GAS DEPARTMENT</u>					
73-4200 Grants	2,741	-	-	-	N/A
73-6300 Sales of Service	620,831	655,000	784,935	727,300	11.04%
73-6400 Service Line Fees	-	500	-	500	0.00%
73-6500 Sale of Materials	-	-	-	-	N/A
73-6600 Penalties	2,291	5,000	5,830	6,000	20.00%
73-6700 Service Charge	230	300	220	300	0.00%
73-7200 Miscellaneous	3,083	-	18,788	3,500	N/A
73-7500 Gain on Sale of Assts	4,140	-	5,520	-	N/A
Subtotal	633,316	660,800	815,293	737,600	11.62%

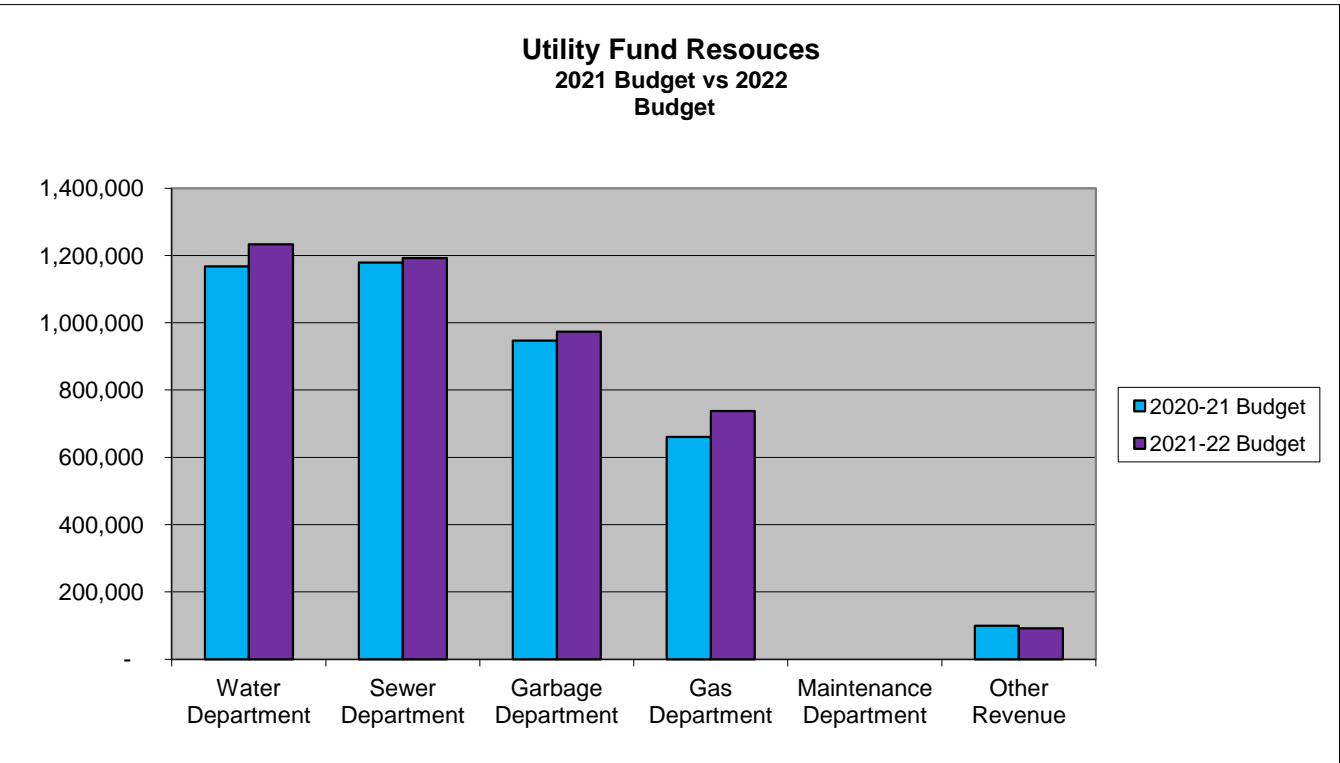
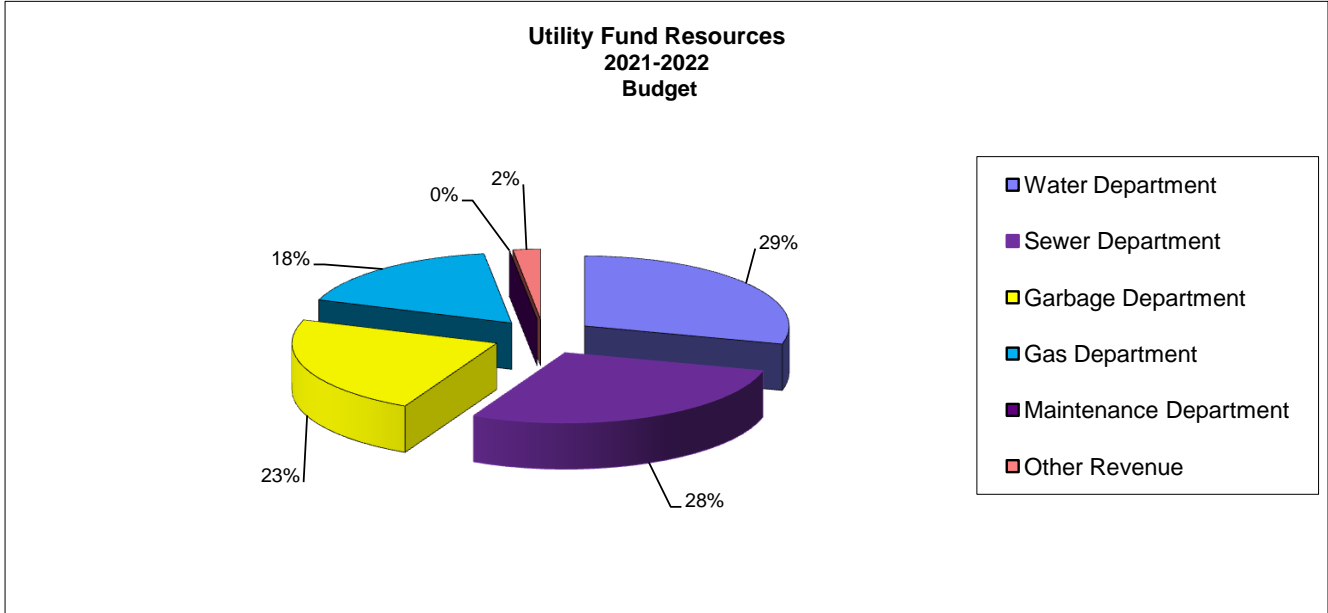
**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

UTILITY FUND REVENUES

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~REVENUE DETAIL (Continued)~					
<u>MAINTENANCE DEPARTMENT</u>					
74-6300 Sales of Service	-	-	-	-	N/A
Subtotal	-	-	-	-	N/A
<u>OTHER REVENUE</u>					
05-5100 Investments	10,489	8,500	732	1,000	-88.24%
05-6800 Insufficient Checks	160	100	80	100	0.00%
05-7200 Miscellaneous	1	500	1,250	500	0.00%
05-7250 Overage/Shortage	59	-	(9)	-	N/A
05-7500 Gain on Sale of Assets	1,260	-	-	-	N/A
05-7800 Capital Lease Proceeds	-	-	-	-	N/A
05-7110 Intergovernmental (CCIDC)	90,000	90,000	90,000	90,000	0.00%
05-7175 Transfer from Debt Service	114	-	90	-	N/A
Subtotal	102,083	99,100	92,143	91,600	-7.57%
TOTAL REVENUES	<u>\$ 4,126,627</u>	<u>\$ 4,053,629</u>	<u>\$ 3,802,139</u>	<u>\$ 4,228,179</u>	4.31%

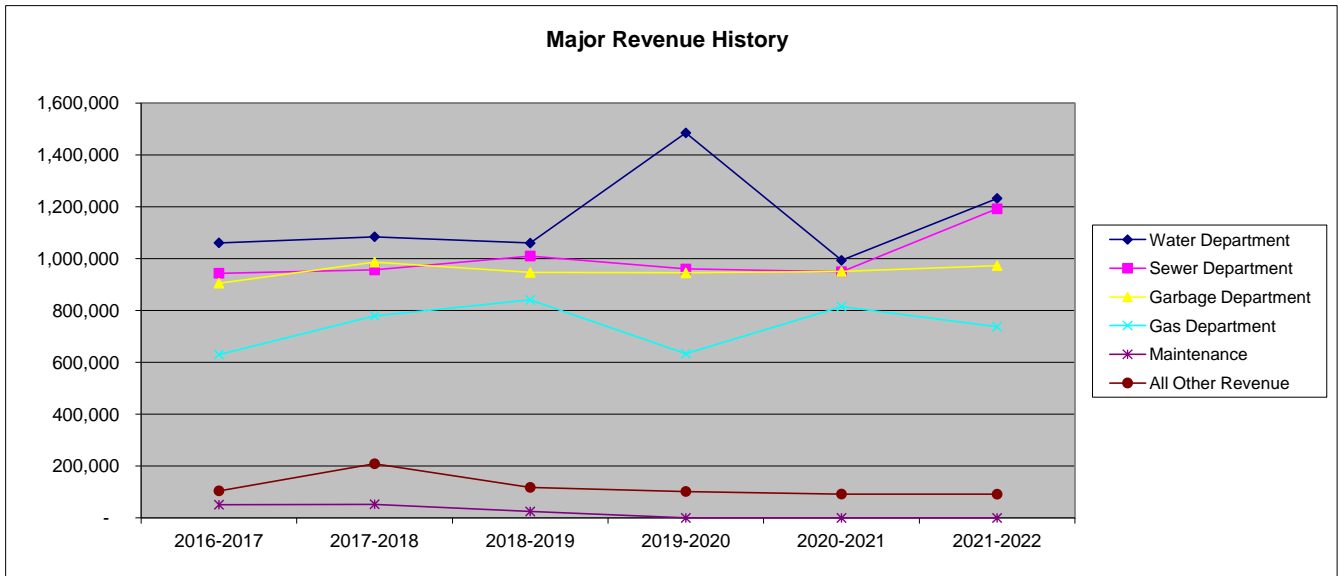
**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

UTILITY FUND REVENUE SUMMARY



**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

UTILITY FUND REVENUE SUMMARY



	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Water Department	1,061,350	1,084,666	1,060,348	1,485,445	993,782	1,232,850
Sewer Department	944,107	956,602	1,010,441	960,369	949,984	1,192,525
Garbage Department	905,690	986,885	947,009	945,414	950,937	973,604
Gas Department	630,457	779,727	840,804	633,316	815,293	737,600
Maintenance	50,975	52,759	25,002	-	-	-
All Other Revenue	104,603	209,050	117,869	102,083	92,143	91,600
TOTAL	3,697,182	4,069,689	4,001,474	4,126,627	3,802,139	4,228,179

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

UTILITY EXPENDITURE SUMMARY

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 615,896	\$ 669,446	\$ 623,673	\$ 604,547	-9.69%
Maintenance & Supplies	357,643	595,629	629,429	496,983	-16.56%
Services	1,342,067	1,494,972	1,495,993	1,488,740	-0.42%
Transfers	1,395,888	1,463,635	1,384,408	1,453,264	-0.71%
Subtotal	<u>3,711,494</u>	<u>4,223,682</u>	<u>4,133,503</u>	<u>4,043,534</u>	-4.27%
Capital Outlay	<u>715,778</u>	<u>644,191</u>	<u>109,775</u>	<u>564,513</u>	-12.37%
Total Expenditures	<u><u>4,427,272</u></u>	<u><u>4,867,873</u></u>	<u><u>4,243,278</u></u>	<u><u>4,608,047</u></u>	

~AUTHORIZED POSITIONS~

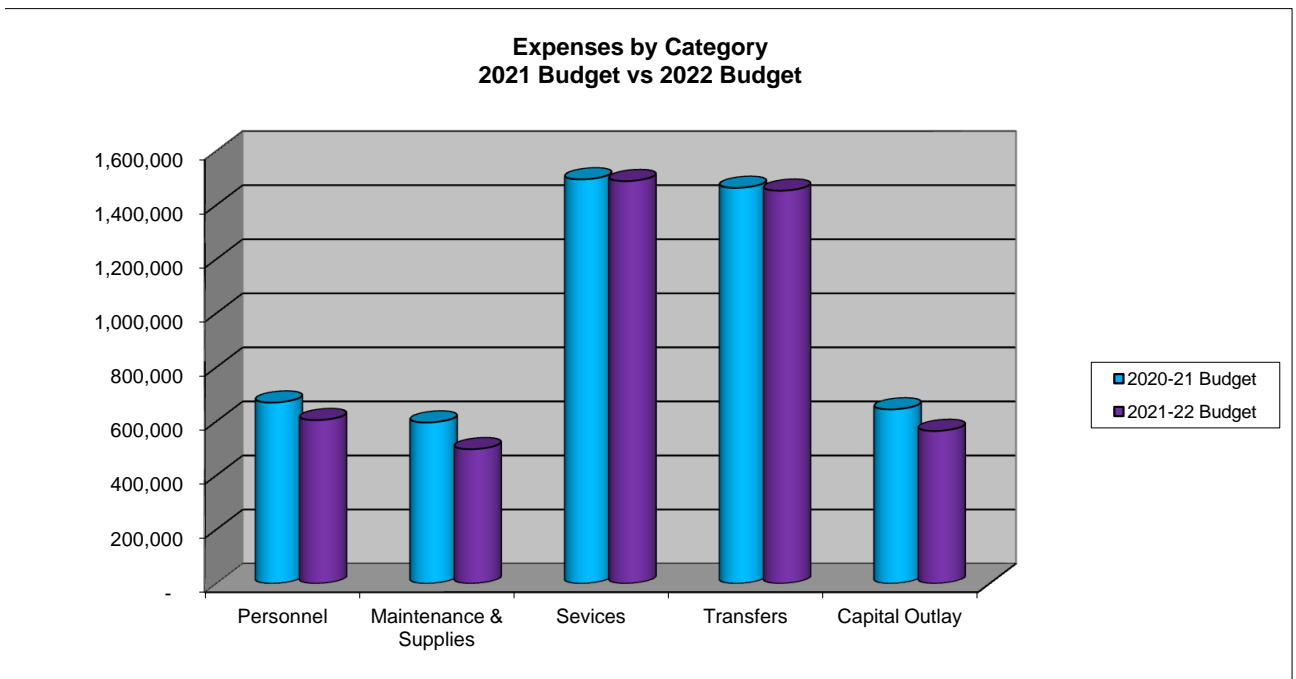
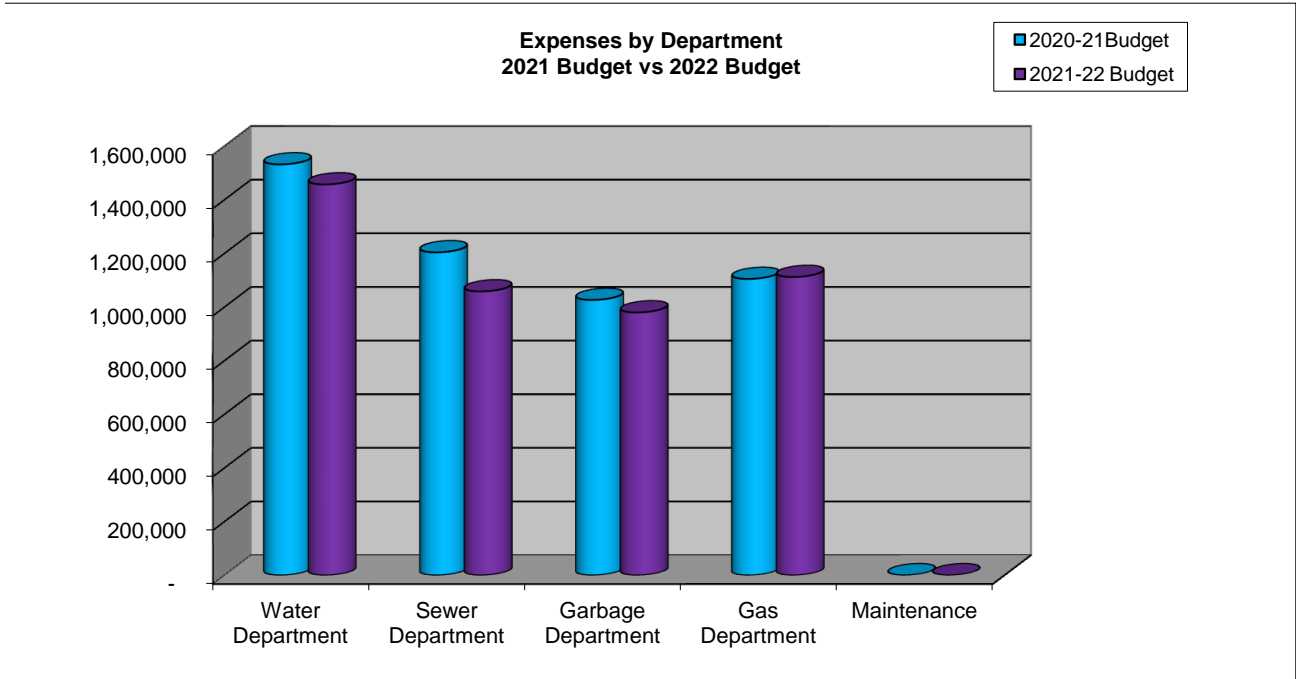
Water	3.75	3.75	3.75	3.75	0.00%
Sewer	2.50	2.50	2.50	2.50	0.00%
Garbage	0.50	0.50	0.50	0.50	0.00%
Gas	3.75	3.75	3.75	3.75	0.00%
Maintenance	-	-	-	-	#DIV/0!
Total Personnel	<u>10.50</u>	<u>10.50</u>	<u>10.50</u>	<u>10.50</u>	0.00%

~DEPARTMENT SUMMARY~

Water	\$ 1,736,445	\$ 1,532,093	\$ 1,538,505	\$ 1,457,368	-4.88%
Sewer	965,441	1,204,233	764,702	1,058,490	-12.10%
Garbage	996,705	1,026,578	934,041	980,051	-4.53%
Gas	728,681	1,104,969	1,006,030	1,112,138	0.65%
Maintenance	-	-	-	-	N/A
Total Expenditures	<u><u>\$ 4,427,272</u></u>	<u><u>\$ 4,867,873</u></u>	<u><u>\$ 4,243,278</u></u>	<u><u>\$ 4,608,047</u></u>	-5.34%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

UTILITY FUND EXPENSE SUMMARY



**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
Utility

Department:
Water

Account:
03-70

Program Description:

The Water Department, under the direction of the Water Department Manager, 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
2021-2022 BUDGET**

Fund:
Utility

Department:
Water

Account:
03-70

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 257,710	\$ 275,835	\$ 247,231	\$ 241,482	-12.45%
Maintenance & Supplies	198,020	216,909	354,448	152,792	-29.56%
Services	89,696	104,096	96,581	116,834	12.24%
Debt Service	-	-	-	-	N/A
Transfers	828,914	859,176	820,251	856,808	-0.28%
Subtotal	1,374,341	1,456,016	1,518,511	1,367,916	-6.05%
Capital Outlay	362,104	76,077	19,994	89,452	17.58%
Total Expenditures	\$ 1,736,445	\$ 1,532,093	\$ 1,538,505	\$ 1,457,368	-4.88%

~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	3.75	3.75	3.75	3.75	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 171,950	\$ 186,084	\$ 166,705	\$ 165,879	
8103 Wages, Overtime	5,183	6,000	7,848	6,000	
8107 Longevity	3,340	3,455	2,015	2,132	
8120 Social Security	13,782	14,959	14,901	13,312	
8130 TMRS Retirement	24,687	24,861	23,750	21,630	
8140 Health & Life Insurance	34,291	35,146	28,258	29,060	
8150 Workers' Compensation	4,478	5,330	3,755	3,470	
Subtotal	257,710	275,835	247,231	241,482	-12.45%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
Utility

Department:
Water

Account:
03-70

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	51,673	30,000	38,391	40,000	
8240 Gas & Oil	5,675	6,500	6,507	6,500	
8245 Office Supplies	1,039	1,700	1,000	1,950	
8246 Postage	1,934	3,000	2,475	3,000	
8250 Chemical Supplies	4,320	20,000	10,905	12,500	
8260 Building Maintenance	133	500	500	30,500	
8264 Software Maintenance	6,643	33,009	30,000	36,342	
8266 Vehicle Maintenance	1,285	1,500	4,509	5,000	
8267 Equipment Maintenance	123,529	102,000	258,115	13,500	
8268 Other Maintenance	85	16,200	95	1,000	
8280 Small Tools	835	1,500	719	1,500	
8285 Wearing Apparel	869	1,000	1,232	1,000	
8290 Storm Recovery	-	-	-	-	
Subtotal	198,020	216,909	354,448	152,792	-29.56%
Services					
8312 Maint Shop Labor	-	-	-	-	
8315 Bad Debt	3,238	2,500	2,500	2,500	
8321 Dues & Subscriptions	936	900	1,158	1,200	
8326 Electricity	64,895	70,000	54,772	70,000	
8332 Liability Insurance	578	607	480	504	
8333 Vehicle Insurance	1,274	1,350	1,423	1,494	
8335 Building Insurance	1,664	1,789	1,778	1,867	
8340 Laboratory Analysis	6,110	6,000	11,283	12,000	
8350 Training	1,333	1,500	750	1,500	
8355 Outside Services	1,408	10,000	12,669	13,000	
8359 Regulatory Permitting	4,023	4,100	4,063	4,100	
8362 Printing & Advertising	154	300	150	300	
8363 Professional Services	-	200	175	200	
8365 Engineering Fees	-	500	-	500	
8373 One Call Notification	187	250	215	250	
8374 Capital Lease Payments	-	-	-	-	
8380 Telephone	1,933	2,000	2,868	5,120	
8390 Miscellaneous	765	800	897	800	
8392 Economic Dev Contract	1,200	1,300	1,400	1,500	
Subtotal	89,696	104,096	96,581	116,834	12.24%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
Utility

Department:
Water

Account:
03-70

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Capital Outlay					
8410 Buildings	-	-	-	-	
8420 Improvements	-	-	-	-	
8420 Improvements	-	-	-	15,000	
8422 Water Distribution System	300,662	-	-	-	
8423 Water Plant	-	-	-	-	
8424 Telemetry	-	-	-	-	
8425 Tower Demo	-	-	-	-	
8440 Mains, Valves, Lines	6,009	-	-	-	
8465 Software	-	16,083	-	16,083	
8471 Water Well	-	-	-	-	
8480 Vehicles	31,028	18,369	18,369	18,369	
8490 Equipment	24,405	41,625	1,625	40,000	
Subtotal	362,104	76,077	19,994	89,452	17.58%
Interest					
8525 Interest Due on Notes	1,238	1,250	1,578	1,250	
	1,238	1,250	1,578	1,250	
Transfers					
8393 Gross Receipts Fee	94,093	92,640	78,785	92,640	
8605 Transfer to General Fund	135,873	163,570	138,500	160,733	
8607 Transfer to Debt Service Fund	568,948	572,966	572,966	573,435	
8610 Transfer to Equipment Fund	5,000	5,000	5,000	5,000	
8611 Transfer to Fire Equip Fund	25,000	25,000	25,000	25,000	
Subtotal	828,914	859,176	820,251	856,808	-0.28%
Total Expenditures	<u>\$ 1,737,683</u>	<u>\$ 1,533,343</u>	<u>\$ 1,540,083</u>	<u>\$ 1,458,618</u>	-4.87%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
Utility

Department:
Sewer

Account:
03-71

Program Description:

The Sewer Department, under the direction of the Sewer Department Manager, 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
2021-2022 BUDGET**

Fund:
Utility

Department:
Sewer

Account:
03-71

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 159,485	\$ 185,988	\$ 118,096	\$ 194,750	4.71%
Maintenance & Supplies	106,986	275,032	174,798	199,520	-27.46%
Services	104,409	109,279	106,094	125,708	15.03%
Debt Service	-	-	-	-	N/A
Transfers	292,442	301,903	293,079	299,535	-0.78%
Subtotal	<u>663,322</u>	<u>872,202</u>	<u>692,067</u>	<u>819,513</u>	-6.04%
Capital Outlay	302,119	332,031	72,635	238,977	N/A
Total Expenditures	<u>\$ 965,441</u>	<u>\$ 1,204,233</u>	<u>\$ 764,702</u>	<u>\$ 1,058,490</u>	-12.10%

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 111,964	\$ 131,353	\$ 78,101	\$ 135,145	
8103 Wages, Overtime	2,747	2,000	2,389	5,000	
8107 Longevity	1,598	970	653	1,560	
8120 Social Security	8,199	10,276	7,066	10,840	
8130 TMRS Retirement	14,952	17,059	10,871	17,611	
8140 Health & Life Insurance	17,903	22,029	17,395	22,571	
8150 Workers' Compensation	2,121	2,301	1,621	2,022	
Subtotal	<u>159,485</u>	<u>185,988</u>	<u>118,096</u>	<u>194,750</u>	4.71%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
Utility

Department:
Sewer

Account:
03-71

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	10,631	6,500	2,526	6,500	
8240 Gas & Oil	3,389	6,000	3,500	6,000	
8245 Office Supplies	1,067	1,500	1,000	1,750	
8246 Postage	1,927	2,500	2,425	2,500	
8250 Chemical Supplies	57,846	45,000	40,000	45,000	
8260 Building Maintenance	133	10,000	9,440	10,000	
8264 Software Maintenance	5,440	24,837	23,500	28,170	
8266 Vehicle Maintenance	1,240	4,000	5,925	4,000	
8267 Equipment Maintenance	23,109	104,000	35,000	55,000	
8268 Other Maintenance	85	500	93	500	
8280 Small Tools	1,345	3,000	253	3,000	
8285 Wearing Apparel	775	850	1,093	1,100	
8290 Storm Recovery	-	66,345	50,044	36,000	
Subtotal	106,986	275,032	174,798	199,520	-27.46%
Services					
8312 Maint Shop Labor	-	-	-	-	
8315 Bad Debt	2,560	1,000	1,200	1,200	
8321 Dues & Subscriptions	111	750	210	750	
8326 Electricity	54,307	56,000	49,009	55,000	
8332 Liability Insurance	649	815	644	700	
8333 Vehicle Insurance	1,998	2,000	2,107	2,213	
8335 Building Insurance	1,664	1,789	-	5,500	
8340 Laboratory Analysis	23,250	18,500	17,045	18,500	
8341 Waste Disposal	2,534	6,000	17,500	18,000	
8350 Training	550	2,000	500	2,000	
8355 Outside Services	7,036	9,250	9,087	9,250	
8359 Regulatory Permitting	7,409	6,700	6,336	6,700	
8363 Professional Services	-	1,000	168	1,000	
8365 Engineering Fees	-	500	-	500	
8373 One Call Notification	187	225	150	225	
8374 Capital Lease Payments	-	-	-	-	
8380 Telephone	954	1,200	635	2,420	
8385 Utilities	-	-	-	-	
8390 Miscellaneous	-	250	102	250	
8392 Economic Dev Contract	1,200	1,300	1,400	1,500	
Subtotal	104,409	109,279	106,094	125,708	15.03%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
Utility

Department:
Sewer

Account:
03-71

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Capital Outlay					
8425 Tower Demo	-				
8420 Improvements	244,012	136,429	41,750	40,000	
8426 Diffuser	-	-	-	-	
8465 Software	-	16,083	-	16,083	
8472 Lift Stations	-		-	-	
8480 Vehicles	10,414	10,414	10,414	10,414	
8490 Equipment	22,886	31,625	20,471	35,000	
8495 Storm Recovery	24,807	137,480	-	137,480	
Subtotal	<u>302,119</u>	<u>332,031</u>	<u>72,635</u>	<u>238,977</u>	
Interest					
8525 Interst Due on Notes	1,506	1,600	1,498	1,600	
	<u>1,506</u>	<u>1,600</u>	<u>1,498</u>	<u>1,600</u>	
Transfers					
8393 Gross Receipts Fee	76,250	76,244	84,106	76,516	
8605 Transfer to General Fund	102,692	112,090	95,476	109,253	
8607 Transfer to Debt Service Fund	113,500	113,569	113,497	113,766	
8610 Transfer to Equipment Fund	-	-	-	-	
Subtotal	<u>292,442</u>	<u>301,903</u>	<u>293,079</u>	<u>299,535</u>	-0.78%
Total Expenditures	<u><u>\$ 966,947</u></u>	<u><u>\$ 1,205,833</u></u>	<u><u>\$ 766,200</u></u>	<u><u>\$ 1,060,090</u></u>	-12.09%

**CITY OF COLUMBUS, TEXAS
2021-2022 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
2021-2022 BUDGET**

Fund:
Utility

Department:
Garbage

Account:
03-72

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 21,661	\$ 21,679	\$ 20,509	\$ 21,605	-0.34%
Maintenance & Supplies	9,678	14,212	8,278	14,212	0.00%
Services	862,673	878,597	809,779	834,981	-4.96%
Transfers	102,692	112,090	95,476	109,253	-2.53%
Subtotal	<u>996,705</u>	<u>1,026,578</u>	<u>934,041</u>	<u>980,051</u>	-4.53%
Capital Outlay	-	-	-	-	
Total Expenditures	<u>\$ 996,705</u>	<u>\$ 1,026,578</u>	<u>\$ 934,041</u>	<u>\$ 980,051</u>	-4.53%

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 17,799	\$ 17,662	\$ 16,773	\$ 17,700	
8107 Longevity	120	120	120	120	
8120 Social Security	1,304	1,360	1,253	1,363	
8130 TMRS Retirement	991	985	968	950	
8140 Health & Life Insurance	867	889	927	882	
8150 Workers' Compensation	581	663	467	590	
Subtotal	<u>21,661</u>	<u>21,679</u>	<u>20,509</u>	<u>21,605</u>	-0.34%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
Utility

Department:
Garbage

Account:
03-72

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	92	300	125	300	
8240 Gas & Oil	438	450	395	450	
8245 Office Supplies	924	1,000	500	1,000	
8246 Postage	1,906	2,500	2,415	2,500	
8264 Software Maintenance	3,539	4,337	3,750	4,337	
8268 Other Maintenance	2,725	5,500	1,000	5,500	
8280 Small Tools	-	50	-	50	
8285 Wearing Apparel	54	75	93	75	
8290 Storm Recovery	-	-	-	-	
Subtotal	9,678	14,212	8,278	14,212	0.00%
Services					
8315 Bad Debt	1,629	500	1,000	1,000	
8332 Liability Insurance	617	775	613	775	
8333 Vehicle Insurance	474	475	501	526	
8335 Building Insurance	1,659	1,700	1,759	1,847	
8341 Waste Disposal	858,294	874,197	805,906	830,084	
8355 Outside Services	-	550	-	550	
8362 Printing & Advertising	-	150	-	150	
8380 Telephone	-	200	-	-	
8390 Miscellaneous	-	50	-	50	
Subtotal	862,673	878,597	809,779	834,981	-4.96%
Capital Outlay					
8490 Equipment	-	-	-	-	
Subtotal	-	-	-	-	N/A
Transfers					
8605 Transfer to General Fund	102,692	112,090	95,476	109,253	
8607 Transfer to Debt Service Fund	-	-	-	-	
Subtotal	102,692	112,090	95,476	109,253	-2.53%
Total Expenditures	\$ 996,705	\$ 1,026,578	\$ 934,041	\$ 980,051	-4.53%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
Utility

Department:
Gas

Account:
03-73

Program Description:

The Gas Department, under the direction of the Gas Department Manager, 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
2021-2022 BUDGET**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 177,040	\$ 185,944	\$ 237,837	\$ 146,710	-21.10%
Maintenance & Supplies	42,958	89,476	91,906	130,459	45.80%
Services	285,289	403,000	483,539	411,217	2.04%
Transfers	171,839	190,466	175,602	187,668	-1.47%
Subtotal	<u>677,126</u>	<u>868,886</u>	<u>988,884</u>	<u>876,055</u>	0.83%
Capital Outlay	51,556	236,083	17,146	236,083	0.00%
Total Expenditures	<u>\$ 728,681</u>	<u>\$ 1,104,969</u>	<u>\$ 1,006,030</u>	<u>\$ 1,112,138</u>	0.65%

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 118,253	\$ 123,607	\$ 157,636	\$ 98,233	
8103 Wages, Overtime	3,955	5,900	6,104	5,900	
8107 Longevity	2,245	2,425	3,770	1,480	
8120 Social Security	9,109	10,093	13,781	8,079	
8130 TMRS Retirement	16,452	16,061	21,712	12,433	
8140 Health & Life Insurance	25,659	26,300	33,736	19,576	
8150 Workers' Compensation	1,367	1,558	1,098	1,009	
Subtotal	<u>177,040</u>	<u>185,944</u>	<u>237,837</u>	<u>146,710</u>	-21.10%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	22,335	20,600	53,587	33,000	
8240 Gas & Oil	2,903	4,500	3,288	4,500	
8245 Office Supplies	1,115	1,700	966	1,950	
8246 Postage	1,973	2,500	2,434	2,500	
8260 Build Maintenance	133	500	189	500	
8264 Software Maintenance	6,190	26,876	6,000	30,209	
8266 Vehicle Maintenance	1,054	1,500	3,381	1,500	
8267 Equipment Maintenance	3,837	25,000	17,705	50,000	
8268 Other Maintenance	85	800	95	800	
8280 Small Tools	1,435	3,500	1,880	3,500	
8285 Wearing Apparel	1,897	2,000	2,380	2,000	
8290 Storm Recovery	-	-	-	-	
Subtotal	42,958	89,476	91,906	130,459	45.80%
Services					
8312 Maint Shop Labor	-	-	-	-	
8315 Bad Debt	706	500	800	800	
8321 Dues & Subscriptions	111	400	220	400	
8332 Liability Insurance	765	1,000	790	830	
8333 Vehicle Insurance	1,588	1,590	1,675	1,759	
8335 Building Insurance	2,047	2,200	2,198	2,308	
8350 Training	4,997	15,000	15,731	18,000	
8355 Outside Services	19,484	25,000	22,808	27,500	
8360 Gas Purchased Discount	(21,359)	(28,000)	(22,237)	(28,000)	
8361 Gas Purchased	274,952	380,000	458,895	380,000	
8363 Professional Services	-	3,000	168	3,000	
8373 One Call Notification	187	110	206	250	
8374 Capital Lease Payments	-	-	-	-	
8380 Telephone	611	700	783	2,670	
8390 Miscellaneous	-	200	102	200	
8392 Economic Dev Contract	1,200	1,300	1,400	1,500	
Subtotal	285,289	403,000	483,539	411,217	2.04%
Capital Outlay					
8420 Improvements	833	-	-	-	
8440 Mains & Lines	50,723	220,000	-	220,000	
8450 Meters & Regulators	-	-	17,146	-	
8465 Software	-	16,083	-	16,083	
8490 Equipment	-	-	-	-	
Subtotal	51,556	236,083	17,146	236,083	0.00%

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Interest					
8525 Interest Due on Notes	3,658	3,658	3,650	3,658	
	<u>3,658</u>	<u>3,658</u>	<u>3,650</u>	<u>3,658</u>	
Transfers					
8393 Gross Receipts Fee	32,196	41,000	42,750	41,000	
8605 Transfer to General Fund	102,692	112,090	95,476	109,253	
8607 Transfer to Debt Service Fund	31,950	32,376	32,376	32,416	
8610 Transfer to Equipment Fund	5,000	5,000	5,000	5,000	
Subtotal	<u>171,839</u>	<u>190,466</u>	<u>175,602</u>	<u>187,668</u>	-1.47%
Total Expenditures	<u><u>\$ 732,340</u></u>	<u><u>\$ 1,108,627</u></u>	<u><u>\$ 1,009,680</u></u>	<u><u>\$ 1,115,796</u></u>	0.65%

**CITY OF COLUMBUS, TEXAS
2021-2022 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. Although the City no longer operates a maintenance department, some historical data remains in this document.

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
Utility

Department:
Maintenance

Account:
03-74

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ -	\$ -	\$ -	\$ -	
Maintenance & Supplies	-	-	-	-	
Services	-	-	-	-	
Subtotal	-	-	-	-	N/A
Total Expenditures	\$ -	\$ -	\$ -	\$ -	N/A

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
Foreman	-	-	-	-	
Total Personnel	-	-	-	-	N/A

~EXPENDITURE DETAIL~

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

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

Fund:
Utility

Department:
Maintenance

Account:
03-74

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	-	-	-	-	
8240 Gas & Oil	-	-	-	-	
8245 Office Supplies	-	-	-	-	
8266 Vehicle Maintenance	-	-	-	-	
8268 Other Maintenance	-	-	-	-	
8280 Small Tools	-	-	-	-	
8285 Wearing Apparel	-	-	-	-	
8290 Storm Recovery	-	-	-	-	
Subtotal	-	-	-	-	N/A
Services					
8313 Reimb. Maintenance Labor	-	-	-	-	
8326 Electricity	-	-	-	-	
8380 Telephone	-	-	-	-	
Subtotal	-	-	-	-	N/A
Total Expenditures	\$ -	\$ -	\$ -	\$ -	N/A

UTILITY CAPITAL PROJECTS FUND

The Utility Capital Projects Fund is used to account for the acquisition and construction of major capital projects and facilities, other than those project and facilities financed by proprietary funds and trust funds. These funds are presented as project-based budgets, rather than fiscal year budgets, since some projects may exceed one fiscal year.

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

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

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~UTILITY CAPITAL PROJECT FUND SUMMARY~					
Resources:					
Total Beginning Balance	\$ 1,205,709	\$ 568,359	\$ 557,948	\$ 329,484	N/A
Revenues & Transfers In	16,859	6,000	7,870	350,714	N/A
Total Funds Available	<u>1,222,568</u>	<u>574,359</u>	<u>565,818</u>	<u>680,198</u>	N/A
Uses/Deductions					
Expenditures & Transfers Out	664,620	457,387	236,334	671,439	N/A
Ending Fund Balance					
Total Ending Fund Balance	557,948	116,972	329,484	8,759	N/A
Fund Total	<u>\$ 557,948</u>	<u>\$ 116,972</u>	<u>\$ 329,484</u>	<u>\$ 8,759</u>	
Net Revenue (Expenditures)	(647,761)	(451,387)	(228,464)	(320,725)	

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

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

Classification	2019-2020 Actual	2020-2021 Budget	2020-2021 Estimate	2021-2022 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
4200 Grants	-	-	-	346,714	N/A
5109 Interest	16,859	6,000	7,870	4,000	N/A
7112 Bond Proceeds	-	-	-	-	N/A
7240 Premium on Bonds	-	-	-	-	N/A
Total Revenues	\$ 16,859	\$ 6,000	\$ 7,870	\$ 350,714	N/A
Expenditures					
Personnel	\$ -	\$ -	\$ -	\$ -	N/A
Maintenance & Supplies	-	-	-	-	N/A
Services	-	-	-	-	N/A
Debt Service	\$ -	\$ -	\$ -	\$ -	N/A
Transfers	-	-	-	-	N/A
Subtotal	-	-	-	-	N/A
Capital Outlay	664,620	457,387	236,334	671,439	N/A
Total Expenditures	\$ 664,620	\$ 457,387	\$ 236,334	\$ 671,439	N/A

~AUTHORIZED POSITIONS~

Capital Outlay					
8410 Buildings	-	-	-	-	
8440 Gas Lines	-	-	-	103,672	
8450 Gas Regulators/Meters	-	-	-	-	
8420 Improvements	-	294,150	225,180	68,970	
8422 Water Distribution System	664,620	163,237	11,154	498,797	
8423 Water Plant	-	-	-	-	
8424 Telemetry	-	-	-	-	
8425 Tower Demolition	-	-	-	-	
8460 Office Equipment	-	-	-	-	
8465 Software	-	-	-	-	
8471 Water Well	-	-	-	-	
8480 Vehicles	-	-	-	-	
8490 Equipment	-	-	-	-	
Subtotal	664,620	457,387	236,334	671,439	46.80%
Total Expenditures	\$ 664,620	\$ 457,387	\$ 236,334	\$ 671,439	N/A

Project Detail

	Fund Revenues
Bond Proceeds	\$ 3,000,000
Grants - FEMA	89,368
Grants - ARP	346,714
Interest & Fee Refund Revenue	140,995
Total Revenue	<u>3,577,076</u>

	Spent to Date
Water Projects	
Filtration System	2,236,882
Waterline Project	30,198
Waterline Grant Overages	187,199
Gas Projects	
New KWI Meter Run	15,250
Gas Line Work 2021	24,472
Sewer Projects	
WWTP Outfall	353,715
Total Spent to Date	<u>2,847,716</u>
Total Funds Available	<u><u>\$ 729,361</u></u>

Supplemental Information

**CITY OF COLUMBUS, TEXAS
2021-2022 BUDGET**

GENERAL FUND CHARGE BACK SCHEDULE

Transferred from Utility Fund to General Fund

Administration Department	Admin. 16%	Water 21%	Sewer 21%	Garbage 21%	Gas 21%	Total 100%
Personnel						
8102 Wages	\$ 38,748	\$ 50,856	\$ 50,856	\$ 50,856	\$ 50,856	\$ 242,172
8107 Longevity	208	273	273	273	273	1,300
8106 Council Attendance	1,360	1,785	1,785	1,785	1,785	8,500
8120 Social Security	3,084	4,048	4,048	4,048	4,048	19,276
8130 TMRS Retirement	4,838	6,350	6,350	6,350	6,350	30,236
8140 Health & Life Insurance	4,241	5,566	5,566	5,566	5,566	26,505
8150 Workers' Compensation	104	137	137	137	137	650
Maintenance & Supplies						
8210 General Supplies	560	735	735	735	735	3,500
8245 Office Supplies	1,320	1,733	1,733	1,733	1,733	8,250
8246 Postage	32	42	42	42	42	200
8260 Building Maintenance	960	1,260	1,260	1,260	1,260	6,000
8263 Office Equipment Maint	48	63	63	63	63	300
8264 Software Maintenance	3,680	4,830	4,830	4,830	4,830	23,000
8267 Equipment Maintenance	-	-	-	-	-	-
Services						
8317 Appraisal District Fee	4,796	6,295	6,295	6,295	6,295	29,976
8321 Dues & Subscriptions	576	756	756	756	756	3,600
8325 Election Expense	1,200	1,575	1,575	1,575	1,575	7,500
8326 Electricity	1,200	1,575	1,575	1,575	1,575	7,500
8332 Liability Insurance	450	590	590	590	590	2,810
8335 Building Insurance	358	469	469	469	469	2,235
8350 Training	1,200	1,575	1,575	1,575	1,575	7,500
8355 Outside Services	2,560	3,360	3,360	3,360	3,360	16,000
8360 Janitorial Service	512	672	672	672	672	3,200
8362 Printing & Advertising	400	525	525	525	525	2,500
8363 Professional Services	5,600	7,350	7,350	7,350	7,350	35,000
8367 Legal Fees	2,880	3,780	3,780	3,780	3,780	18,000
8370 Rent/Lease	960	1,260	1,260	1,260	1,260	6,000
8380 Telephone	966	1,268	1,268	1,268	1,268	6,040
8385 Utilities	-	-	-	-	-	-
8390 Miscellaneous	400	525	525	525	525	2,500
Fire Pension	-	51,480	-	-	-	51,480
Total	\$ 83,240	\$ 160,733	\$ 109,253	\$ 109,253	\$ 109,253	\$ 571,731

**CITY OF COLUMBUS, TEXAS
2020-2021 BUDGET**

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

Fund/Department Position Title	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
GENERAL FUND:					
<u>Administration</u>					
City Manager	1.00	1.00	1.00	1.00	
Finance Director/City Secretary	1.00	1.00	1.00	1.00	
Assistant City Secretary	1.00	1.00	1.00	1.00	
Administrative Assistant	-	-	-	-	
Subtotal	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	0.00%
<u>Municipal Court</u>					
Judge	1.00	1.00	1.00	1.00	
Clerk	0.50	0.50	0.50	0.50	
Subtotal	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	0.00%
<u>Police Department</u>					
Police Chief	1.00	1.00	1.00	1.00	
Police 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	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>	0.00%
<u>Fire Department</u>					
Administrative Assistant	-	0.20	0.20	0.20	
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.20</u>	100%
<u>Code Enforcement</u>					
Fire Marshal	-	0.48	0.48	0.48	
Administrative Assistant	-	0.80	0.80	0.80	
Building Inspector	1.00	1.00	1.00	1.00	
Subtotal	<u>1.00</u>	<u>2.28</u>	<u>2.28</u>	<u>2.28</u>	0.00%
<u>Parks Department</u>					
Superintendent	0.45	0.45	0.45	0.45	
Laborer	2.90	2.90	3.00	3.00	
Subtotal	<u>3.35</u>	<u>3.35</u>	<u>3.45</u>	<u>3.45</u>	2.99%
<u>Swimming Pool</u>					
Pool Manager	0.20	0.20	0.20	0.20	
Life Guards	0.70	0.70	0.70	0.70	
Subtotal	<u>0.90</u>	<u>0.90</u>	<u>0.90</u>	<u>0.90</u>	0.00%

<u>Golf Course</u>					
No Authorized Positions	-	-	-	-	
Subtotal	-	-	-	-	n/a
<u>Library</u>					
Library Director	1.00	1.00	1.00	1.00	
Assistant Librarian	2.00	2.00	2.00	2.00	
Part-time	0.50	0.50	0.50	0.50	
Subtotal	3.50	3.50	3.50	3.50	0.00%
<u>Public Works</u>					
Superintendent	0.45	0.45	0.45	0.45	
Crew Chief	1.90	1.90	1.90	1.00	
Laborer	1.50	1.50	1.50	2.00	
Subtotal	3.85	3.85	3.85	3.45	-10.39%
Total General Fund	29.10	30.38	30.48	30.28	-0.33%
UTILITY FUND:					
<u>Water Department</u>					
Superintendent	1.00	1.00	1.00	1.00	
Laborer	1.75	1.75	1.75	1.75	
Clerk	1.00	1.00	1.00	1.00	
Subtotal	3.75	3.75	3.75	3.75	0.00%
<u>Sewer Department</u>					
Plant Operator	1.00	1.00	1.00	1.00	
Laborer	1.00	1.00	1.00	1.00	
Clerk	0.50	0.50	0.50	0.50	
Subtotal	2.50	2.50	2.50	2.50	0.00%
<u>Garbage Department</u>					
Superintendent	0.10	0.10	0.10	0.10	
Heavy Garbage Pickup	-	-	-	-	
Recycle Assistant	0.40	0.40	0.40	0.40	
Subtotal	0.50	0.50	0.50	0.50	0.00%
<u>Gas Department</u>					
Laborer	2.75	2.75	2.75	2.75	
Clerk	1.00	1.00	1.00	1.00	
Subtotal	3.75	3.75	3.75	3.75	0.00%
<u>Maintenance</u>					
Foreman	-	-	-	-	
Subtotal	-	-	-	-	#DIV/0!
Total Utility Fund	10.50	10.50	10.50	10.50	0.00%
TOTAL FTE's	39.60	40.88	40.98	40.78	-0.24%

**CITY OF COLUMBUS, TEXAS
2020-2021 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
- 13 **Debt Service 2016 Fund** -used for for account to the revenues and expenditures associated with the Certificates of Obligation, Series 2016
- 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
2020-2021 BUDGET**

Chart of Accounts

Revenues

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

**CITY OF COLUMBUS, TEXAS
2020-2021 BUDGET**

Chart of Accounts

Revenues (Continued)

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

**CITY OF COLUMBUS, TEXAS
2020-2021 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
2020-2021 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
2020-2021 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 & 2016** - principal payments
- 8525 **Interest 2005 & 2016** - 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
2020-2021 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
2021-2022 BUDGET**

GROSS RECEIPTS SCHEDULE

Transferred from Utility Fund to General Fund

FY22 Budget

Department	Percent	Revenue	Gross Receipts
Water	8%	1,158,000	92,640
Sewer	8%	956,448	76,516
	mcf's	Per mcf	Gross Receipts
Gas	82,000	0.50	41,000
		Total	210,156

FY21 Estimate

Department	Percent	Revenue	Gross Receipts
Water	8%	973,934	77,915
Sewer	8%	941,058	75,285
	mcf's	Per mcf	Gross Receipts
Gas	74,522	0.50	37,261
		Total	190,460

**CITY OF COLUMBUS, TEXAS
2020-2021 BUDGET
Capital Outlay Summary**

	Improvements and Mains/Lines/ Storm Recovery 8420/8440/8495	Vehicles 8480	Equipment and Meters/Regulat ors/Software 8490/50/60/65	Water/Gas/ Sewer Project various	2020-2021 Total
Administration - 10	-		-		-
Municipal Court - 11	-		-		-
Police Department - 20	-	139,500	-		139,500
Fire Department - 30		-	6,000		6,000
Code Enforcement Dept - 40		4,207	-		4,207
Parks Department - 50		-	-		-
Swimming Pool - 51			-		-
Golf Course - 52	-				-
Library Department - 53	40,000		-		40,000
Public Works Department - 60	121,589	13,050	-		134,639
Total-General Fund	161,589	156,757	6,000	-	324,346
Water Department - 70	-	18,369	56,083	498,797	573,249
Sewer Department - 71	177,480	10,414	51,083	68,970	307,948
Garbage Department - 72			-		-
Gas Department - 73	220,000		16,083	103,672	339,755
Total-Utility Fund	397,480	28,783	123,249	671,439	1,220,952
					1,545,298
Enterprise Vehicle Lease	46,040	(Utility/General)	Code, PW (3), Water, Sewer (4)		
Police Department-Vehicles	139,500	(Eq/Gen Fund)	2 Police Patrol Units		
Fire Department-Equipment	6,000	(General)	KNOX Components		
Library Improvements	40,000	(General)	Carpet		
Public Works-Improvements	121,589	(General/Grant)	TxDOT Sidewalk Project/CDBG Storm Drain		
Public Works-Equipment	-	(General)	Backhoe		
Water/Sewer/Gas - Software	48,249	Utility	Sensus Upgrade		
Water Department-WGS Project	498,797	(2016 CO)	Waterlines		
Water Department-Equipment	40,000	(Utility)	SCADA Phase 2		
Sewer Department-Improvements	68,970	(2016 CO)	Improvements at WWTP (COE)		
Sewer Department-Improvements	177,480	(Utility/Grant)	Harvey Repairs/Collection Sys. Improvements		
Sewer Department-Equipment	35,000	(Utility)	Pumps		
Gas Department-Gas Line	323,672	(Utility/2016 CO)	Gas Line Improvements		
Total	1,545,297				
Other Major Purchases					
PW 60-8269	140,000	Street Seal Coat			
Parks 50-8290	28,800	Little League Field Lighting Controls			
		Total - General			168,800
Water 70-8267	13,500	Water Storage Tank Maintenance			
Sewer 71-8267	15,000	Diffuser Maintenance			
Sewer 71-8267	16,000	Line Maintenance/Camera Survey			
Gas 73-8267	50,000	Regulator Maintenance			
Gas 73-8355	20,000	Regulatory Reporting			
		Total - Utility			114,500