



CITY OF COLUMBUS

OPERATING BUDGET

OCTOBER 1, 2011 TO SEPTEMBER 30, 2012

This Budget will raise more total property taxes than last year's budget by \$8,880 or 1.4%, and of that amount, \$4,535 is tax revenue to be raised from new property added to the tax roll this year.

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

Table of Contents

Fund Summary	4
General Fund	6
Long-Term Financial Plan	7
General Fund Summary	9
Revenue Detail	11
Revenue Graphs	13
Department Expenditure Summary	15
Administration	18
Municipal Court	20
Police Department	23
Fire Department	26
Code Enforcement	29
Parks Department	32
Swimming Pool	35
Golf Course	38
Library	40
Public Works Department	43
Special Revenue Funds	46
Equipment Fund	48
Fire Equipment	50
Hotel Occupancy Fund	52
Debt Service Funds	
Debt Service 2005	57
Debt Service 2010	59
Debt Service Schedules	61
Capital Project Fund	64
Utility Fund	
Long-Term Financial Plan	68
Utility Fund Summary	70
Revenue Detail	71
Revenue Graphs	73
Department Expenditure Summary	75
Water Department	77
Sewer Department	81
Garbage Department	85
Gas Department	88
Maintenance Department	92
Supplemental Information	98

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

Principal Officials

Name	Title
Dwain Dungen	Mayor
Curtiss Schonenberg	Mayor Pro Tem
Steve Woodall	Alderman
John Axel	Alderman
Bruce Tesch	Alderman
Chuck Rankin	Alderman
Donald Warschak	City Manager
Linda Lakich	Finance Director/City Secretary
Leonard Peters	Municipal Court Judge
Danny Jackson	Police Chief
Walter Glaeser	Fire Chief
Michael Poncik	Public Works Superintendent
Jody Ripper	Utilities Superintendent
Nancy Koehl	Library Director

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

COMBINED BUDGET SUMMARY

Fund	Estimated Beginning Balance 10/1/2011	Revenues & Transfers In	Expenditures & Transfers Out	Estimated Ending Balance 9/30/1012
GOVERNMENTAL FUND TYPES:				
GENERAL FUND	\$ 776,214	\$ 2,533,456	\$ 2,704,748	\$ 604,922
SPECIAL REVENUE FUNDS:				
Equipment Fund	65,007	20,900	28,000	57,907
Fire Equipment Fund	201,332	31,150	-	232,482
Hotel Occupancy Tax Fund	251,584	167,000	161,850	256,734
Subtotal Special Revenue Funds	<u>517,923</u>	<u>219,050</u>	<u>189,850</u>	<u>547,123</u>
DEBT SERVICE FUNDS:				
Debt Service 2005	206	355,793	355,793	206
Debt Service 2010	3,329	300,141	301,763	1,707
Subtotal Debt Service	<u>3,536</u>	<u>655,933</u>	<u>657,555</u>	<u>1,914</u>
CAPITAL PROJECTS FUND	(0)	-	-	(0)
TOTAL GOVERNMENTAL FUNDS	<u>1,297,672</u>	<u>3,408,439</u>	<u>3,552,153</u>	<u>1,153,958</u>
PROPRIETARY FUND TYPES:				
UTILITY FUND	3,136,453	3,623,660	4,849,881	1,910,231
TOTAL PROPRIETARY FUNDS	<u>3,136,453</u>	<u>3,623,660</u>	<u>4,849,881</u>	<u>1,910,231</u>
GRAND TOTAL	<u>\$ 4,434,125</u>	<u>\$ 7,032,099</u>	<u>\$ 8,402,035</u>	<u>\$ 3,064,189</u>

**CITY OF COLUMBUS, TEXAS
2011-2012 Budget
Budget Fund Summary**

	Fund			
	General	Utility	2008 Water/Gas Impr. Project	Combined Utility
FY 11/12 Est. Starting Balance	776,214	2,072,990	1,063,463	3,136,453
FY 11/12 Budgeted Revenues	2,533,456	3,283,660	340,000	3,623,660
FY 11/12 Budgeted Expenditures	2,704,748	3,446,418	1,403,463	4,849,881
Net Revenues/(Net Expenditures)	(171,292)	(162,759)	(1,063,463)	(1,226,222)
11/12 Year End Balance	604,922	1,910,231	0	1,910,231
W/O Capital Expenditures	General		Combined Utility	Gain/(Loss)
FY 11/12 Budgeted Revenues	2,382,426		3,283,660	
FY 11/12 Budgeted Expenditures	2,478,648		3,352,917	
Net Revenues/(Net Expenditures)	(96,222)		(69,258)	(165,480)

	Fund					
	Equipment	Hotel Tax	Fire Equipment	Debt Service 05	Debt Service 10	Capital Project
FY 11/12 Est. Starting Balance	65,007	251,584	201,332	206	3,329	(0)
FY 11/12 Budgeted Revenues	20,900	167,000	31,150	355,793	300,141	0
FY 11/12 Budgeted Expenditures	28,000	161,850	0	355,793	301,763	0
Net Revenues/(Net Expenditures)	(7,100)	5,150	31,150	0	(1,622)	0
11/12 Year End Balance	57,907	256,734	232,482	206	1,707	(0)

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 the sales tax, property taxes, fees, and fines.

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

FY 12 General Fund Long-Term Financial Plan

	Actual 2007-08	Actual 2008-09	Actual 2009-10	Estimate 2010-11	2011-12
Beginning Fund Balance	1,109,796	762,933	718,885	844,563	776,214
Revenues:					
Property Taxes	388,223	434,243	477,045	546,608	577,583
Other Local Taxes	965,444	999,113	943,911	980,000	998,000
Licenses/Permits/Fees	45,040	40,388	39,062	39,300	37,310
Capital & Property	30,215	6,183	6,708	8,150	12,700
Municipal Court	52,743	74,652	57,622	69,550	63,125
Public Safety	11,625	4,021	88,664	36,114	2,000
Fire Department	-	-	250	18,000	-
Library	46,395	37,720	35,247	33,356	12,250
Recreation	10,506	13,368	11,291	11,800	131,800
Miscellaneous	15,732	12,265	13,810	23,033	42,530
Transfers	243,823	434,651	675,776	490,276	656,158
Other Sources	-	-	-	-	-
Total Revenue	1,809,746	2,056,604	2,349,386	2,256,187	2,533,456
Operating Expenditures:					
Personnel	1,329,993	1,413,752	1,501,928	1,543,536	1,702,688
Maintenance & Supplies	347,583	277,753	225,746	312,293	327,820
Services	299,164	342,902	336,505	358,281	425,491
Transfers	12,650	12,650	12,650	12,650	22,650
Total Operating Expenditures	1,989,390	2,047,056	2,076,830	2,226,760	2,478,648
Non-Operating Expenditures:					
Debt Service	-	-	-	-	-
Capital Outlay	167,219	53,596	146,878	97,776	226,100
Total Non-Operating Expenditures	167,219	53,596	146,878	97,776	226,100
Total Expenditures	2,156,609	2,100,653	2,223,708	2,324,536	2,704,748
Ending Fund Balance	762,933	718,885	844,563	776,214	604,922
Calculation of available funds:					
Ending Fund Balance	762,933	718,885	844,563	776,214	604,922
Less 20% required minimum balance	397,878	409,411	415,366	445,352	495,730
Excess funds available for capital projects	365,055	309,473	429,197	330,862	109,192
Tax rate variable:					
General Fund	0.19312	0.19202	0.21024	0.22364	0.23575
Debt Service Fund	0.04000	0.08110	0.06288	0.04948	0.03737
Total	0.23312	0.27312	0.27312	0.27312	0.27312
Staffing variable:					
Full-time equivalent positions	N/A	N/A	28.80	28.55	30.90
Average cost per FTE	N/A	N/A	52,150	54,064	55,103

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

FY 12 General Fund Long-Term Financial Plan

2012-13	2013-14	2014-15
604,922	700,645	840,241
606,462	636,785	668,625
1,047,900	1,100,295	1,155,310
38,429	39,582	40,770
13,081	13,473	13,878
65,019	66,969	68,978
2,060	2,122	2,185
-	-	-
12,618	12,996	13,386
135,754	139,827	144,021
43,806	45,120	46,474
675,843	696,118	717,002
-	-	-
2,640,971	2,753,288	2,870,628
1,753,768	1,806,382	1,860,573
334,376	341,064	347,885
434,000	442,680	451,534
23,103	23,565	24,036
2,545,248	2,613,691	2,684,029
-	-	-
-	-	-
2,545,248	2,613,691	2,684,029
700,645	840,241	1,026,841
700,645	840,241	1,026,841
509,050	522,738	536,806
191,595	317,503	490,035
0.23575	0.23575	0.23575
0.03737	0.03737	0.03737
0.27312	0.27312	0.27312
30.90	30.90	30.90
56,756	58,459	60,213

GENERAL FUND FINANCIAL PROJECTION

The plan presents the General Fund over eight fiscal years: three previous years, the estimate for FY 2011, the budget for FY 2012 and three projected years. The projections made for fiscal years 2013-2015 make the following assumptions.

Assumes ad valorem property values will increase in FY13, FY14, and FY15 by 5% respectfully. This reflects new home starts, new commercial improvements, etc.

Assumes sales tax revenue to increase 5% per year.

Assumes all other revenue to increase by 3%

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

Assumes maintenance, supplies, and services will increase 2% each year due to expected increase in fuel costs and inflation.

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

GENERAL FUND SUMMARY

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~GENERAL FUND SUMMARY~					
Resources:					
Total Beginning Balance	\$ 718,885	\$ 666,141	\$ 844,563	\$ 776,214	16.52%
Revenues & Transfers In	2,349,386	2,199,789	2,256,187	2,533,456	15.17%
Total Funds Available	3,068,271	2,865,930	3,100,750	3,309,670	15.48%
Uses/Deductions					
Expenditures & Transfers Out	2,223,708	2,469,896	2,324,536	2,704,748	9.51%
Ending Fund Balance					
Total Ending Fund Balance	844,563	396,034	776,214	604,922	52.75%
Reserved for Contingencies	-				
Reserved for Future Expenditures	-				
Unreserved Fund Balance	844,563	396,034	776,214	604,922	
Total Expenditures	2,223,708	2,469,896	2,324,536	2,704,748	
Less: Capital Expenditures	146,878	151,136	97,776	226,100	
Operating Expenditures	2,076,830	2,318,760	2,226,760	2,478,648	
Target Fund Balance 20% of Operating Expenditures	415,366	463,752	445,352	495,730	
Actual Fund Balance	844,563	396,034	776,214	604,922	
Difference	429,197	(67,719)	330,862	109,192	
Net Revenue (Expenditures)	125,678	(270,108)	(68,349)	(171,292)	

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

GENERAL FUND REVENUE DETAIL

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
<u>PROPERTY TAXES:</u>					
05-3150 Property Tax: Current	\$ 459,120	\$ 531,608	\$ 531,608	\$ 568,083	6.86%
05-3200 Property Tax: Delinquent	9,217	4,500	9,000	5,500	22.22%
05-3300 Property Tax: P & I	8,707	4,000	6,000	4,000	0.00%
Subtotal	477,045	540,108	546,608	577,583	6.94%
<u>OTHER LOCAL TAXES</u>					
05-3400 Sales Tax	674,917	680,000	712,000	730,000	7.35%
05-3500 Franchise Fees	261,061	260,000	260,000	260,000	0.00%
05-3700 Mixed Beverage Tax	7,934	7,800	8,000	8,000	2.56%
Subtotal	943,911	947,800	980,000	998,000	5.30%
<u>LICENSES/PERMITS/FEES</u>					
05-3900 Beverage Permits	3,490	3,000	3,500	3,500	16.67%
05-3910 Building Permits	24,409	20,000	20,000	20,000	0.00%
05-3920 License: Dog	60	100	60	60	-40.00%
05-3940 Elect. Permits & Lic Fees	2,032	1,800	3,500	3,000	66.67%
05-3950 Mechanical Permits	2,280	2,100	4,000	3,500	66.67%
05-3960 Plumbing Permits	1,183	1,000	1,400	1,400	40.00%
05-3980 Peddling Permits	70	100	120	100	0.00%
05-3995 Demolition Fees	-	-	-	-	N/A
05-6200 Dog Impoundment Fee	365	1,000	600	600	-40.00%
05-6201 Dog Vaccination Fee	130	200	120	150	-25.00%
05-6800 Insufficient Checks	4	-	-	-	N/A
05-6900 Cemetery Burial Fee	-	100	-	-	-100.00%
05-7200 Miscellaneous	5,039	4,000	6,000	5,000	25.00%
Subtotal	39,062	33,400	39,300	37,310	11.71%
<u>CAPITAL & PROPERTY</u>					
05-5100 Investments & Interest	5,728	6,000	6,750	11,500	91.67%
05-5200 Leases & Rentals	980	1,200	1,400	1,200	0.00%
Subtotal	6,708	7,200	8,150	12,700	76.39%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

GENERAL FUND REVENUE DETAIL

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~REVENUE DETAIL (Continued)~					
<u>MUNICIPAL COURT</u>					
11-4000 Court Fines	39,436	38,000	49,000	44,000	15.79%
11-7205 Arrest Fees	2,429	2,500	2,500	2,500	0.00%
11-7206 Driving Safety Course Fees	540	500	600	500	0.00%
11-7201 Warrant Fees	3,435	3,000	4,900	4,500	50.00%
11-7209 Traffic Fees	1,135	1,100	1,300	1,100	0.00%
11-7211 Child Safety Fees	2,388	1,900	2,500	2,300	21.05%
11-7213 Administrative Fees	360	375	500	375	0.00%
11-7214 Court Security Fees	1,451	1,400	1,400	1,400	0.00%
11-7215 Court Technology Fees	1,915	1,800	1,900	1,900	5.56%
11-7216 Omnibase	400	350	600	400	14.29%
11-7217 City Judicial Fee	282	350	350	350	0.00%
11-7218 City Judicial Fee	1	-	-	-	N/A
11-7200 Miscellaneous	3,850	3,800	4,000	3,800	0.00%
Subtotal	57,622	55,075	69,550	63,125	14.62%
<u>PUBLIC SAFETY</u>					
20-7200 Miscellaneous	1,748	200	1,900	800	300.00%
20-4200 Grant Funds	75,756	31,561	32,475	-	-100.00%
20-4401 Donations	9,197	-	500	-	N/A
20-4402 Forfeiture Revenue	713	-	-	-	N/A
20-4403 LEOSE Revenue	1,251	1,200	1,239	1,200	0.00%
Subtotal	88,664	32,961	36,114	2,000	-93.93%
<u>FIRE DEPARTMENT</u>					
30-4200 Grant Funds	-	18,000	18,000	-	-100.00%
30-4401 Donations	250	-	-	-	N/A
Subtotal	250	18,000	18,000	-	N/A
<u>LIBRARY</u>					
53-4400 County Contributions	5,000	5,000	5,000	5,000	0.00%
53-4200 Grants	18,999	15,732	15,731	-	N/A
53-4401 Donations	1,785	-	1,425	-	N/A
53-5200 Lease & Rentals	1,500	900	1,900	1,500	66.67%
53-7202 Fines & Fees	3,235	1,800	3,700	3,200	77.78%
53-7203 Memorials	2,205	50	2,700	50	0.00%
53-7204 Copies	2,523	1,800	2,900	2,500	38.89%
Subtotal	35,247	25,282	33,356	12,250	-51.55%
<u>RECREATION</u>					
52-5200 Golf Course Rental	-	-	-	120,000	N/A
51-6100 Pool Admissions	9,845	10,000	10,000	10,000	0.00%
51-7200 Pool Concessions	1,446	1,800	1,800	1,800	0.00%
Subtotal	11,291	11,800	11,800	131,800	1016.95%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

GENERAL FUND REVENUE DETAIL

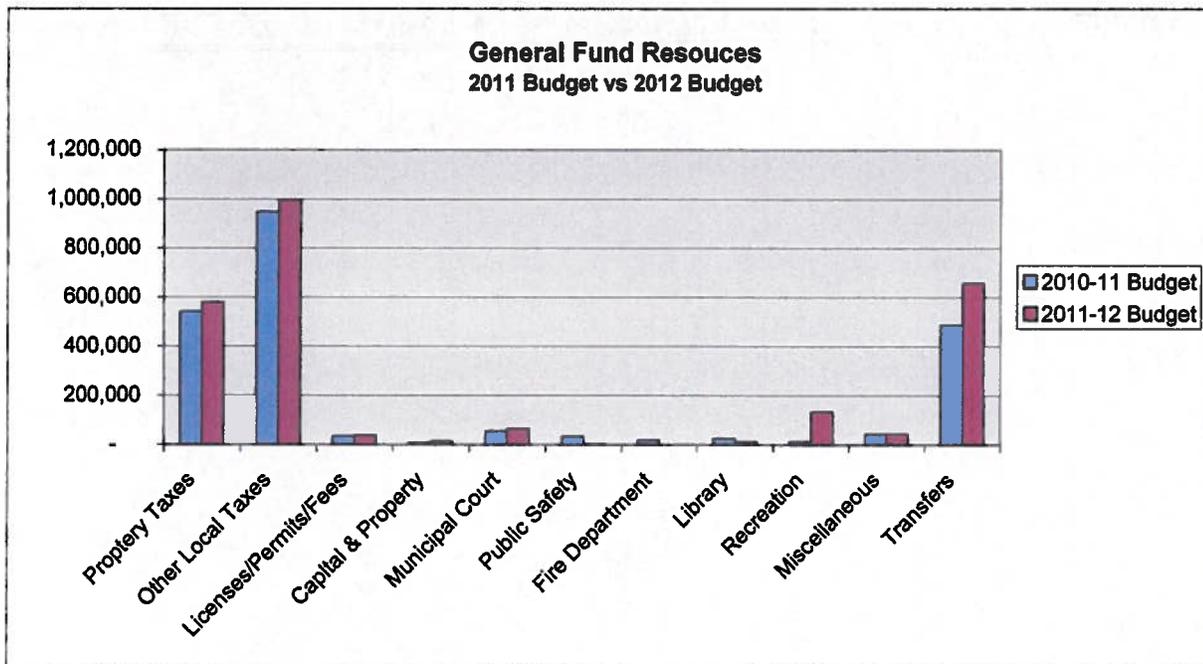
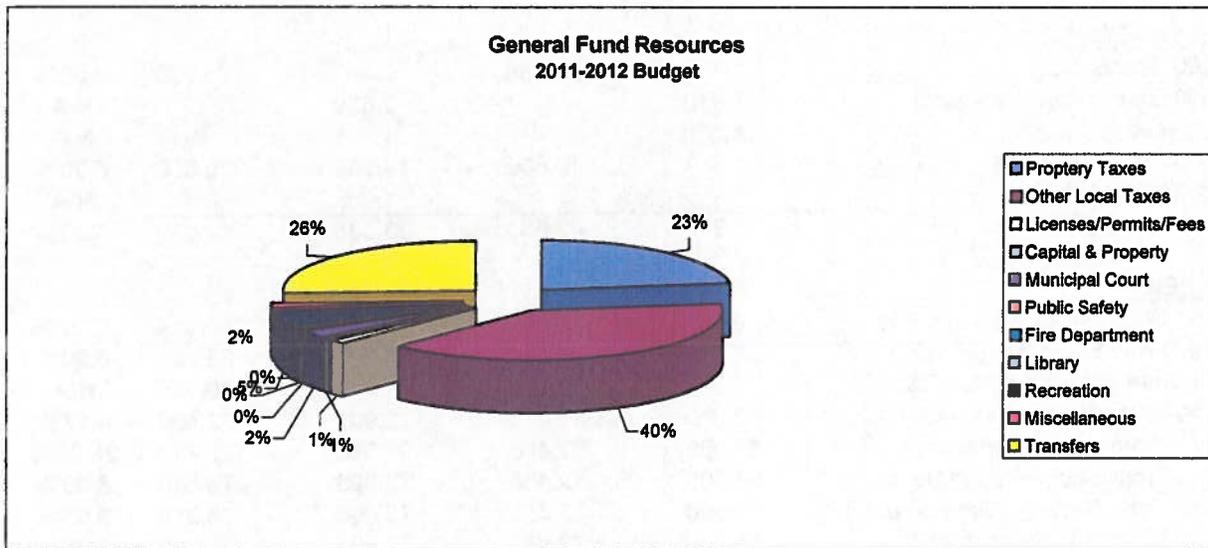
Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~REVENUE DETAIL (Continued)~					
<u>MISCELLANEOUS</u>					
10-4200 Grants	-	23,030	-	23,030	0.00%
20-7500 Gain on Sale of Assets	810	-	2,530	-	N/A
60-4200 Grants	13,000	-	-	-	N/A
60-6500 Sale of Materials	-	19,500	19,500	19,500	0.00%
60-7200 Miscellaneous	-	-	1,003	-	N/A
Subtotal	<u>13,810</u>	<u>42,530</u>	<u>23,033</u>	<u>42,530</u>	0.00%
<u>TRANSFERS</u>					
05-3550 Utility Gross Receipts Fee	129,806	130,809	134,906	160,019	22.33%
20-7100 From Equipment Fund	28,000	28,000	28,000	28,000	0.00%
50-7110 Intergovernmental - CCIDC	-	-	-	100,000	N/A
05-7110 Intergovernmental - CCIDC	12,000	12,000	12,000	12,500	4.17%
05-7170 From Water Department	89,469	97,456	97,593	120,710	23.86%
05-7171 From Sewer Department	65,500	72,456	72,593	78,310	8.08%
05-7172 From Garbage Department	65,500	72,456	72,593	78,310	8.08%
05-7173 From Gas Department	65,500	72,456	72,593	78,310	8.08%
05-7175 From Utility Department	220,000	-	-	-	N/A
Subtotal	<u>675,776</u>	<u>485,633</u>	<u>490,276</u>	<u>656,158</u>	35.11%
TOTAL REVENUES	<u><u>\$ 2,349,386</u></u>	<u><u>\$ 2,199,789</u></u>	<u><u>\$ 2,256,187</u></u>	<u><u>\$ 2,533,456</u></u>	15.17%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

GENERAL FUND REVENUE SUMMARY

PROPERTY TAXES

The property tax rate proposed in this budget is 27.312-cents for both maintenance and operations and debt service. This 27.312-cent rate is being allocated 23.576-cents to the General Fund and 3.736-cents to the Debt Service Fund. This year's effective rate is 27.058-cents per \$100 valuation and the rollback rate is 27.664-cents per \$100 valuation.



**CITY OF COLUMBUS, TEXAS
2011-2012 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 \$0.01212 per \$100 valuation.

RIGHT OF WAY FEES

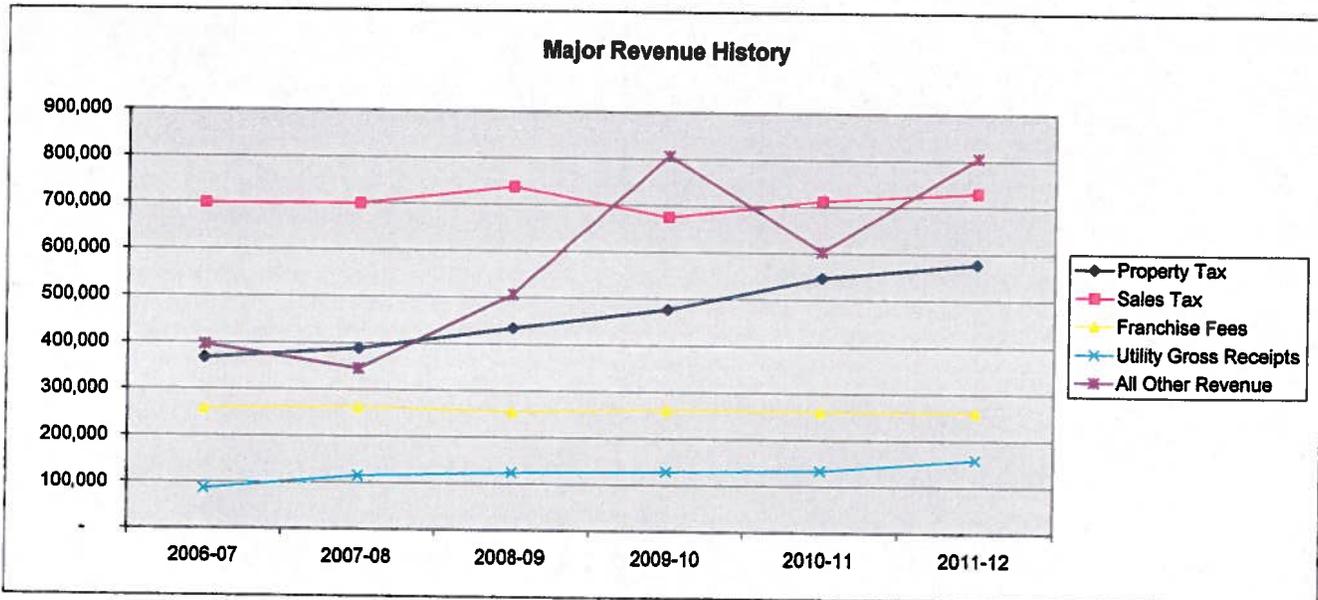
The City receives a use fee from utility providers operating within the City's rights-of-way. Right of way fees are regulated by state and federal law therefore the City has no means of increasing right of way fee revenues.

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 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	Estimated 2010-11	Budgeted 2011-12
Property Tax	367,137	388,223	434,243	477,045	546,608	577,583
Sales Tax	698,441	698,525	737,437	674,917	712,000	730,000
Franchise Fees	257,380	261,436	253,782	261,061	260,000	260,000
Utility Gross Receipts	86,944	116,633	125,192	129,806	134,906	160,019
All Other Revenue	395,621	344,928	505,950	806,557	602,673	805,854
TOTAL	1,805,523	1,809,745	2,056,604	2,349,386	2,256,187	2,533,456

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

GENERAL FUND EXPENDITURE SUMMARY

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 1,501,928	\$ 1,586,703	\$ 1,543,536	\$ 1,702,688	7.31%
Maintenance & Supplies	225,746	335,632	312,293	327,820	-2.33%
Services	336,505	383,775	358,281	425,491	10.87%
Transfers	12,650	12,650	12,650	22,650	79.05%
Subtotal	<u>2,076,830</u>	<u>2,318,760</u>	<u>2,226,760</u>	<u>2,478,648</u>	6.90%
Capital Outlay	<u>146,878</u>	<u>151,136</u>	<u>97,776</u>	<u>226,100</u>	49.60%
Total Expenditures	<u><u>2,223,708</u></u>	<u><u>2,469,896</u></u>	<u><u>2,324,536</u></u>	<u><u>2,704,748</u></u>	9.51%

~AUTHORIZED POSITIONS~

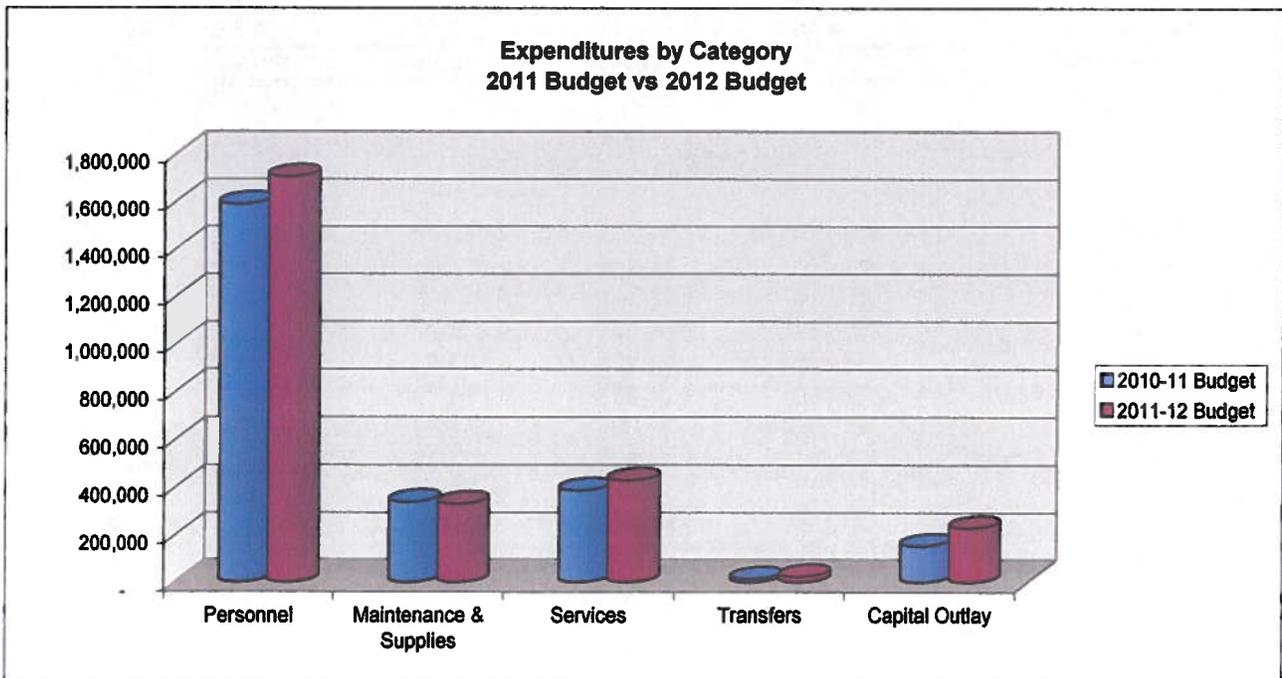
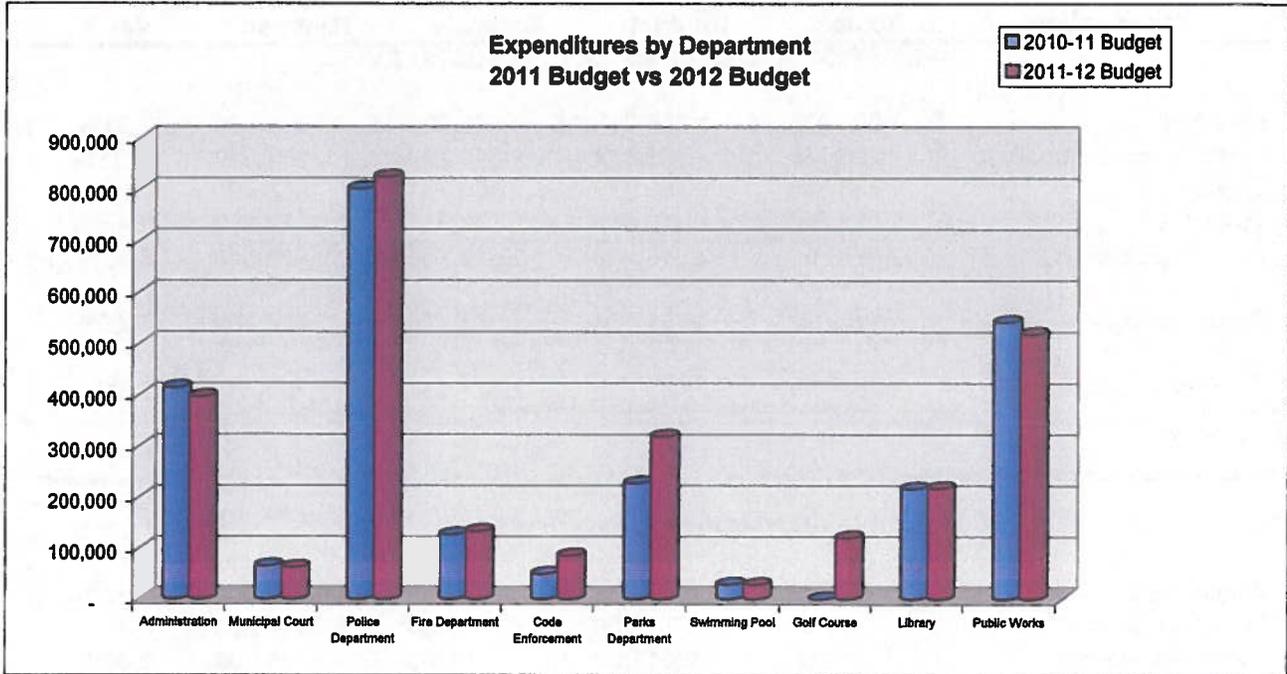
Administration	3.25	3.25	3.00	3.00	-7.69%
Municipal Court	1.50	1.50	1.50	1.50	0.00%
Police Department	11.00	11.00	11.00	11.00	0.00%
Code Enforcement	0.50	0.50	0.50	1.05	110.00%
Parks Department	3.45	3.45	3.45	3.55	2.90%
Swimming Pool	0.90	0.90	0.90	0.90	0.00%
Golf Course	-	-	-	1.80	N/A
Library	3.75	3.75	3.75	3.75	0.00%
Public Works	4.45	4.45	4.45	4.35	-2.25%
Total Personnel	<u><u>28.80</u></u>	<u><u>28.80</u></u>	<u><u>28.55</u></u>	<u><u>30.90</u></u>	7.29%

~DEPARTMENT SUMMARY~

Administration	\$ 362,723	\$ 414,003	\$ 363,763	\$ 396,704	-4.18%
Municipal Court	62,375	64,475	60,964	61,785	-4.17%
Police Department	789,826	802,214	765,402	825,759	2.93%
Fire Department	105,384	126,507	122,927	133,193	5.29%
Code Enforcement	36,405	49,164	58,895	85,324	73.55%
Parks Department	211,500	227,233	227,678	318,663	40.24%
Swimming Pool	44,365	28,367	26,735	27,662	-2.48%
Golf Course	91	100	79	120,000	119899.71%
Library	210,938	216,198	211,379	217,307	0.51%
Public Works	400,102	541,635	486,714	518,352	-4.30%
Total Expenditures	<u><u>\$ 2,223,708</u></u>	<u><u>\$ 2,469,896</u></u>	<u><u>\$ 2,324,536</u></u>	<u><u>\$ 2,704,748</u></u>	9.51%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

GENERAL FUND EXPENDITURES SUMMARY



**CITY OF COLUMBUS, TEXAS
2011-2012 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
2011-2012 BUDGET EXPENDITURES**

Fund:
General

Department:
Administration

Account:
01-10

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 226,166	\$ 260,028	\$ 233,293	\$ 239,764	-7.79%
Maintenance & Supplies	29,635	18,800	18,991	18,800	0.00%
Services	101,461	112,175	111,479	115,140	2.64%
Subtotal	<u>357,261</u>	<u>391,003</u>	<u>363,763</u>	<u>373,704</u>	-4.42%
Capital Outlay	5,462	23,000	-	23,000	0.00%
Total Expenditures	<u>\$ 362,723</u>	<u>\$ 414,003</u>	<u>\$ 363,763</u>	<u>\$ 396,704</u>	-4.18%

~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	0.25	0.25	-	-	
Total Personnel	<u>3.25</u>	<u>3.25</u>	<u>3.00</u>	<u>3.00</u>	-7.69%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 164,963	\$ 190,330	\$ 170,000	\$ 175,891	
8107 Longevity	590	408	395	515	
8106 Council Attendance	9,000	8,500	8,500	8,500	
8120 Social Security	13,590	15,242	13,700	14,145	
8130 TMRS Retirement	25,285	28,720	25,400	25,032	
8140 Health & Life Insurance	12,256	16,258	14,700	15,007	
8150 Workers' Compensation	481	570	598	674	
Subtotal	<u>226,166</u>	<u>260,028</u>	<u>233,293</u>	<u>239,764</u>	-7.79%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET EXPENDITURES**

Fund:
General

Department:
Administration

Account:
01-10

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	11,470	1,200	1,200	1,200	
8220 Janitorial Supplies	-	100	-	-	
8245 Office Supplies	8,646	7,000	6,000	6,000	
8246 Postage	159	500	300	300	
8260 Building Maintenance	2,140	2,000	2,000	2,000	
8263 Office Equipment Maint	-	1,000	100	300	
8264 Software Maintenance	7,221	6,000	8,391	8,000	
8267 Equipment Maintenance	-	1,000	1,000	1,000	
Subtotal	29,635	18,800	18,991	18,800	0.00%
Services					
8317 Appraisal District Fee	16,527	17,475	17,950	19,400	
8321 Dues & Subscriptions	2,866	4,000	3,500	3,500	
8325 Election Expense	1,831	2,100	1,189	2,100	
8326 Electricity	19,529	18,000	16,000	16,500	
8332 Liability Insurance	2,707	3,000	2,009	2,500	
8335 Building Insurance	796	1,000	791	1,000	
8350 Training	1,148	2,000	3,500	3,500	
8355 Outside Services	8,389	6,000	9,000	6,000	
8360 Janitorial Service	8,640	8,700	8,640	8,640	
8362 Printing & Advertising	1,292	750	750	750	
8363 Professional Services	20,124	30,350	27,000	28,000	
8367 Legal Fees	6,450	6,000	9,000	9,000	
8370 Rent/Lease	1,963	3,000	4,250	5,950	
8380 Telephone	4,373	5,000	4,000	4,000	
8385 Utilities	2,279	3,000	1,600	2,000	
8390 Miscellaneous	1,664	800	1,500	1,500	
8392 Economic Dev Contract	800	800	800	800	
8394 Public Relations	82	200	-	-	
Subtotal	101,461	112,175	111,479	115,140	2.64%
Capital Outlay					
8420 Improvements	-	23,000	-	23,000	
8460 Office Equipment	5,462	-	-	-	
Subtotal	5,462	23,000	-	23,000	0.00%
Total Expenditures	\$ 362,723	\$ 414,003	\$ 363,763	\$ 396,704	-4.18%

**CITY OF COLUMBUS, TEXAS
2011-2012 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
2011-2012 BUDGET EXPENDITURES**

Fund:
General

Department:
Municipal Court

Account:
01-11

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 44,826	\$ 46,475	\$ 46,540	\$ 48,060	3.41%
Maintenance & Supplies	3,745	3,550	3,300	3,525	-0.70%
Services	11,040	12,450	9,484	10,200	-18.07%
Subtotal	<u>59,611</u>	<u>62,475</u>	<u>59,324</u>	<u>61,785</u>	-1.10%
Capital Outlay	2,764	2,000	1,640	-	-100.00%
Total Expenditures	<u>\$ 62,375</u>	<u>\$ 64,475</u>	<u>\$ 60,964</u>	<u>\$ 61,785</u>	-4.17%

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 30,196	\$ 31,283	\$ 31,300	\$ 32,700	
8103 Wages, Overtime	-	-	60	-	
8107 Longevity	478	568	568	658	
8120 Social Security	2,424	2,437	2,450	2,552	
8130 TMRS Retirement	4,675	4,796	4,775	4,733	
8140 Health & Life Insurance	6,974	7,313	7,305	7,315	
8150 Workers' Compensation	79	78	82	102	
Subtotal	<u>44,826</u>	<u>46,475</u>	<u>46,540</u>	<u>48,060</u>	3.41%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET EXPENDITURES**

Fund:
General

Department:
Municipal Court

Account:
01-11

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	386	400	400	400	
8220 Janitorial Supplies	-	-	-	-	
8245 Office Supplies	1,988	1,500	1,500	1,500	
8264 Software Maintenance	1,371	1,400	1,400	1,525	
8267 Equipment Maintenance	-	250	-	100	
Subtotal	<u>3,745</u>	<u>3,550</u>	<u>3,300</u>	<u>3,525</u>	-0.70%
Services					
8332 Liability Insurance	365	600	384	400	
8338 Municipal Court Jury Fees	-	500	-	250	
8350 Training	274	500	450	500	
8363 Professional Services	216	200	350	200	
8364 Warrant Collect Service	-	50	-	50	
8367 Legal Fees	9,025	9,000	7,500	8,000	
8380 Telephone	1,074	1,500	700	700	
8390 Miscellaneous	86	100	100	100	
Subtotal	<u>11,040</u>	<u>12,450</u>	<u>9,484</u>	<u>10,200</u>	-18.07%
Capital Outlay					
8420 Improvements	2,764	2,000	1,640	-	
Subtotal	<u>2,764</u>	<u>2,000</u>	<u>1,640</u>	<u>-</u>	-100.00%
Total Expenditures	<u><u>\$ 62,375</u></u>	<u><u>\$ 64,475</u></u>	<u><u>\$ 60,964</u></u>	<u><u>\$ 61,785</u></u>	-4.17%

**CITY OF COLUMBUS, TEXAS
2011-2012 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
2011-2012 BUDGET EXPENDITURES**

Fund:
General

Department:
Police

Account:
01-20

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 603,160	\$ 646,535	\$ 615,141	\$ 662,409	2.46%
Maintenance & Supplies	41,522	44,300	47,200	54,200	22.35%
Services	34,052	55,318	47,000	51,149	-7.54%
Transfers	-	-	-	5,000	N/A
Subtotal	<u>678,735</u>	<u>746,153</u>	<u>709,341</u>	<u>772,759</u>	3.57%
Capital Outlay	111,091	56,061	56,061	53,000	-5.46%
Total Expenditures	<u>\$ 789,826</u>	<u>\$ 802,214</u>	<u>\$ 765,402</u>	<u>\$ 825,759</u>	2.93%

~AUTHORIZED POSITIONS~

Position Title					
Police Chief	1.00	1.00	1.00	1.00	
Police Lieutenant	1.00	1.00	1.00	1.00	
Police Sergeant	2.00	2.00	2.00	2.00	
Police Corporal	1.00	1.00	1.00	1.00	
Patrol Officer	5.00	5.00	5.00	5.00	
Administrative Assistant	1.00	1.00	1.00	1.00	
Total Personnel	<u>11.00</u>	<u>11.00</u>	<u>11.00</u>	<u>11.00</u>	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 424,604	\$ 457,389	\$ 430,750	\$ 466,850	
8103 Wages, Overtime	6,593	7,000	11,450	10,000	
8107 Longevity	3,255	3,200	3,260	3,755	
8108 Certification Pay	4,425	5,000	5,350	7,800	
8120 Social Security	35,143	36,153	35,500	37,363	
8130 TMRS Retirement	66,770	71,160	67,000	69,305	
8140 Health & Life Insurance	48,607	54,406	49,000	54,419	
8150 Workers' Compensation	13,763	12,227	12,831	12,917	
Subtotal	<u>603,160</u>	<u>646,535</u>	<u>615,141</u>	<u>662,409</u>	2.46%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET EXPENDITURES**

Fund:
General

Department:
Police

Account:
01-20

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	6,576	4,000	4,000	6,500	
8240 Gas & Oil	19,661	19,000	24,100	24,100	
8245 Office Supplies	3,811	4,000	3,100	3,800	
8264 Software Maintenance	4,666	6,800	5,500	5,800	
8266 Vehicle Maintenance	4,662	6,500	7,000	8,000	
8267 Equipment Maintenance	1,008	2,000	1,500	2,500	
8285 Wearing Apparel	1,139	2,000	2,000	3,500	
Subtotal	41,522	44,300	47,200	54,200	22.35%
Services					
8312 Maint Shop Labor	13,802	13,458	13,545	13,839	
8321 Dues & Subscriptions	384	600	400	500	
8332 Liability Insurance	5,480	9,000	5,766	6,500	
8333 Vehicle Insurance	1,889	2,000	1,929	2,250	
8350 Training	433	1,000	1,500	1,500	
8351 LEOSE Expenses	1,087	3,600	3,600	3,600	
8355 Outside Services	3,750	8,600	8,600	10,400	
8362 Printing & Advertising	494	500	500	500	
8363 Professional Services	540	800	600	750	
8370 Rent/Lease	2,099	2,700	2,500	2,500	
8371 Arrestee Medical Treat	-	500	-	250	
8380 Telephone	4,096	7,060	7,060	7,060	
8390 Miscellaneous	-	5,500	1,000	1,500	
Subtotal	34,052	55,318	47,000	51,149	-7.54%
Capital Outlay					
8420 Improvements	-	-	-	25,000	
8460 Office Equipment	2,335	-	-	-	
8480 Vehicles	26,513	24,500	24,500	28,000	
8490 Equipment	82,243	31,561	31,561	-	
Subtotal	111,091	56,061	56,061	53,000	-5.46%
Transfers					
8610 Transfer to Equipment Fund	-	-	-	5,000	
Subtotal	-	-	-	5,000	N/A
Total Expenditures	\$ 789,826	\$ 802,214	\$ 765,402	\$ 825,759	2.93%

**CITY OF COLUMBUS, TEXAS
2011-2012 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
2011-2012 BUDGET EXPENDITURES**

Fund:
General

Department:
Fire

Account:
01-30

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 25,832	\$ 27,800	\$ 27,414	\$ 44,300	59.35%
Maintenance & Supplies	37,384	38,550	37,600	37,400	-2.98%
Services	29,518	29,507	27,263	31,843	7.92%
Transfers	12,650	12,650	12,650	12,650	0.00%
Subtotal	<u>105,384</u>	<u>108,507</u>	<u>104,927</u>	<u>126,193</u>	16.30%
Capital Outlay	-	18,000	18,000	7,000	-61.11%
Total Expenditures	<u>\$ 105,384</u>	<u>\$ 126,507</u>	<u>\$ 122,927</u>	<u>\$ 133,193</u>	5.29%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Personnel					
8131 Retired Fireman Benefit	\$ 23,968	\$ 25,800	\$ 25,550	\$ 42,400	
8160 Disability Insurance	1,864	2,000	1,864	1,900	
Subtotal	<u>25,832</u>	<u>27,800</u>	<u>27,414</u>	<u>44,300</u>	59.35%
Maintenance & Supplies					
8210 General Supplies	5,379	6,000	5,500	6,000	
8227 Fire/Rescue	1,883	3,200	3,000	3,000	
8240 Gas & Oil	1,539	2,700	3,000	3,250	
8245 Office Supplies	8	150	100	150	
8260 Building Maintenance	1,229	5,500	5,500	2,000	
8266 Vehicle Maintenance	18,894	4,500	4,500	6,500	
8267 Equipment Maintenance	6,182	6,500	6,000	4,500	
8285 Wearing Apparel	2,270	10,000	10,000	12,000	
Subtotal	<u>37,384</u>	<u>38,550</u>	<u>37,600</u>	<u>37,400</u>	-2.98%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET EXPENDITURES**

Fund:
General

Department:
Fire

Account:
01-30

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Services					
8312 Maint Shop Labor	1,314	1,282	1,290	1,318	
8321 Dues & Subscriptions	1,346	1,500	1,450	1,500	
8326 Electricity	6,956	6,000	6,000	6,000	
8328 Firemen Attend Bonus	4,245	5,000	4,095	4,500	
8332 Liability Insurance	365	600	384	500	
8333 Vehicle Insurance	5,194	5,500	5,303	5,500	
8335 Building Insurance	259	325	257	325	
8350 Training	1,386	3,500	2,700	3,500	
8360 Janitorial Service	1,134	1,300	1,134	1,150	
8380 Telephone	2,466	1,600	2,000	4,500	
8385 Utilities	4,852	2,800	2,650	3,000	
8390 Miscellaneous	-	100	-	50	
Subtotal	29,518	29,507	27,263	31,843	7.92%
Capital Outlay					
8490 Equipment	-	-	-	7,000	
8480 Vehicles	-	18,000	18,000	-	
Subtotal	-	18,000	18,000	7,000	-61.11%
Transfers					
8611 Transfer to Fire Equip Fund	12,650	12,650	12,650	12,650	
Subtotal	12,650	12,650	12,650	12,650	0.00%
Total Expenditures	\$ 105,384	\$ 126,507	\$ 122,927	\$ 133,193	5.29%

**CITY OF COLUMBUS, TEXAS
2011-2012 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
2011-2012 BUDGET EXPENDITURES**

Fund:
General

Department:
Code Enforcement

Account:
01-40

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 29,548	\$ 29,215	\$ 41,675	\$ 62,314	113.30%
Maintenance & Supplies	2,856	3,700	2,920	3,270	-11.62%
Services	4,001	16,249	14,300	19,239	18.40%
Transfers	-	-	-	500	N/A
Subtotal	<u>36,405</u>	<u>49,164</u>	<u>58,895</u>	<u>85,324</u>	73.55%
Total Expenditures	<u>\$ 36,405</u>	<u>\$ 49,164</u>	<u>\$ 58,895</u>	<u>\$ 85,324</u>	73.55%

~AUTHORIZED POSITIONS~

Position Title					
Building Inspector	0.50	0.50	0.50	1.05	
Total Personnel	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>1.05</u>	110.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 20,540	\$ 20,280	\$ 30,200	\$ 46,645	
8103 Wages, Overtime	824	800	400	400	
8107 Longevity	600	600	600	35	
8120 Social Security	1,748	1,659	2,400	3,602	
8130 TMRS Retirement	3,337	3,264	4,600	6,349	
8140 Health & Life Insurance	2,353	2,475	3,300	4,954	
8150 Workers' Compensation	146	137	175	331	
Subtotal	<u>29,548</u>	<u>29,215</u>	<u>41,675</u>	<u>62,314</u>	113.30%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET EXPENDITURES**

Fund:
General

Department:
Code Enforcement

Account:
01-40

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	71	150	150	150	
8216 Fire Prevention	556	300	300	600	
8226 Dog Pound Supplies	1,002	1,500	1,100	1,100	
8245 Office Supplies	84	300	100	100	
8264 Software Maintenance	827	750	870	920	
8266 Vehicle Maintenance	228	500	250	250	
8268 Other Maintenance	-	50	-	-	
8285 Wearing Apparel	87	150	150	150	
Subtotal	<u>2,856</u>	<u>3,700</u>	<u>2,920</u>	<u>3,270</u>	-11.62%
Services					
8312 Maint Shop Labor	657	641	645	659	
8321 Dues & Subscriptions	435	500	500	500	
8332 Liability Insurance	41	68	44	60	
8333 Vehicle Insurance	142	150	145	150	
8335 Building Insurance	16	20	16	20	
8350 Training	1,400	1,500	1,500	3,000	
8363 Professional Services	1,148	1,000	1,000	1,000	
8366 Demolition Services	-	10,000	10,000	12,000	
8367 Legal Fees	-	2,000	-	1,000	
8380 Telephone	162	120	200	600	
8388 Mowing Services	-	250	250	250	
Subtotal	<u>4,001</u>	<u>16,249</u>	<u>14,300</u>	<u>19,239</u>	18.40%
Transfers					
8610 Transfer to Equipment Fund	-	-	-	500	
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>	N/A
Total Expenditures	<u><u>\$ 36,405</u></u>	<u><u>\$ 49,164</u></u>	<u><u>\$ 58,895</u></u>	<u><u>\$ 85,324</u></u>	73.55%

**CITY OF COLUMBUS, TEXAS
2011-2012 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 services 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 maintenance include minor maintenance to all City facilities, mowing various areas and maintaining various flower beds throughout the City.

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET EXPENDITURES**

Fund:
General

Department:
Parks

Account:
01-50

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 162,338	\$ 164,936	\$ 165,852	\$ 167,595	1.61%
Maintenance & Supplies	8,485	11,100	10,500	9,600	-13.51%
Services	40,677	39,122	39,251	39,468	0.88%
Transfers	-	-	-	2,000	N/A
Subtotal	<u>211,500</u>	<u>215,158</u>	<u>215,603</u>	<u>218,663</u>	1.63%
Capital Outlay	-	12,075	12,075	100,000	728.16%
Total Expenditures	<u>\$ 211,500</u>	<u>\$ 227,233</u>	<u>\$ 227,678</u>	<u>\$ 318,663</u>	40.24%

~AUTHORIZED POSITIONS~

Position Title					
Superintendent	0.45	0.45	0.45	0.45	
Laborer	3.00	3.00	3.00	3.10	
Total Personnel	<u>3.45</u>	<u>3.45</u>	<u>3.45</u>	<u>3.55</u>	2.90%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 112,398	\$ 113,649	\$ 113,900	\$ 115,253	
8103 Wages, Overtime	1,817	2,500	3,000	3,000	
8107 Longevity	2,005	2,185	2,185	2,118	
8120 Social Security	9,229	9,053	9,125	9,208	
8130 TMRS Retirement	17,645	17,818	17,775	17,081	
8140 Health & Life Insurance	16,154	16,977	16,977	17,442	
8150 Workers' Compensation	3,090	2,754	2,890	3,494	
Subtotal	<u>162,338</u>	<u>164,936</u>	<u>165,852</u>	<u>167,595</u>	1.61%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET EXPENDITURES**

Fund:
General

Department:
Parks

Account:
01-50

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	1,347	1,500	1,500	1,500	
8245 Office Supplies	-	50	-	50	
8250 Chemical Supplies	833	750	750	750	
8260 Building Maintenance	-	2,500	2,500	1,000	
8266 Vehicle Maintenance	384	800	800	800	
8267 Equipment Maintenance	3,995	2,500	2,500	2,500	
8268 Other Maintenance	1,095	2,000	1,500	2,000	
8285 Wearing Apparel	830	1,000	950	1,000	
Subtotal	8,485	11,100	10,500	9,600	-13.51%
Services					
8312 Maint Shop Labor	1,314	1,282	1,290	1,318	
8326 Electricity	31,658	30,000	30,000	30,000	
8332 Liability Insurance	834	1,370	878	1,000	
8335 Building Insurance	1,091	1,370	1,083	1,150	
8355 Outside Services	547	-	-	-	
8363 Professional Services	-	100	-	-	
8385 Utilities	5,233	5,000	6,000	6,000	
Subtotal	40,677	39,122	39,251	39,468	0.88%
Capital Outlay					
8420 Improvements	-	-	-	100,000	
8490 Equipment	-	12,075	12,075	-	
Subtotal	-	12,075	12,075	100,000	728.16%
Transfers					
8610 Transfer to Equipment Fund	-	-	-	2,000	
Subtotal	-	-	-	2,000	N/A
Total Expenditures	\$ 211,500	\$ 227,233	\$ 227,678	\$ 318,663	40.24%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

Fund:
General

Department:
Swimming Pool

Account:
01-51

Program Description:

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

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET EXPENDITURES**

Fund:
General

Department:
Swimming Pool

Account:
01-51

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 18,169	\$ 18,267	\$ 18,286	\$ 18,912	3.53%
Maintenance & Supplies	6,499	7,200	5,600	5,900	-18.06%
Services	3,160	2,900	2,849	2,850	-1.72%
Subtotal	<u>27,828</u>	<u>28,367</u>	<u>26,735</u>	<u>27,662</u>	-2.48%
Capital Outlay	16,537	-	-	-	N/A
Total Expenditures	<u>\$ 44,365</u>	<u>\$ 28,367</u>	<u>\$ 26,735</u>	<u>\$ 27,662</u>	-2.48%

~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	\$ 16,476	\$ 16,609	\$ 16,609	\$ 17,107	
8120 Social Security	1,260	1,271	1,271	1,309	
8150 Workers' Compensation	432	387	406	497	
Subtotal	<u>18,169</u>	<u>18,267</u>	<u>18,286</u>	<u>18,912</u>	3.53%
Maintenance & Supplies					
8210 General Supplies	1,643	2,000	1,700	1,700	
8250 Chemical Supplies	2,441	3,000	2,500	2,500	
8260 Building Maintenance	-	500	200	200	
8267 Equipment Maintenance	1,677	1,000	1,000	1,000	
8268 Other Maintenance	738	700	200	500	
Subtotal	<u>6,499</u>	<u>7,200</u>	<u>5,600</u>	<u>5,900</u>	-18.06%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET EXPENDITURES**

Fund:
General

Department:
Swimming Pool

Account:
01-51

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Services					
8326 Electricity	2,357	2,000	2,000	2,000	
8332 Liability Insurance	152	250	159	200	
8335 Building Insurance	40	50	40	50	
8380 Telephone	611	600	650	600	
Subtotal	<u>3,160</u>	<u>2,900</u>	<u>2,849</u>	<u>2,850</u>	-1.72%
Capital Outlay					
8420 Improvements	16,537	-	-	-	
Subtotal	<u>16,537</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Total Expenditures	<u>\$ 44,365</u>	<u>\$ 28,367</u>	<u>\$ 26,735</u>	<u>\$ 27,662</u>	-2.48%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

Fund:
General

Department:
Golf Course

Account:
01-52

Program Description:

The City owns the golf course but in past years all operations and maintenance of the facilities were by a third party who leases the golf course.

For the current budget year the City will maintain the golf course, but a third party who leases will run the operations.

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET EXPENDITURES**

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

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ -	\$ -	\$ -	\$ 67,184	N/A
Maintenance & Supplies	-	-	-	6,000	N/A
Services	\$ 91	\$ 100	\$ 79	\$ 46,816	46716.00%
Subtotal	91	100	79	120,000	119899.71%
Total Expenditures	\$ 91	\$ 100	\$ 79	\$ 120,000	119899.71%

~AUTHORIZED POSITIONS~

Laborer	-	-	-	1.80
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~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ -	\$ -	\$ -	\$ 46,800	
8107 Longevity	-	-	-	-	
8120 Social Security	-	-	-	3,580	
8130 TMRS Retirement	-	-	-	6,641	
8140 Health & Life Insurance	-	-	-	8,804	
8150 Workers' Compensation	-	-	-	1,358	
Subtotal	-	-	-	67,184	N/A
Maintenance & Supplies					
8240 Gas & Oil	-	-	-	6,000	
Subtotal	-	-	-	6,000	N/A
Services					
8268 Maintenance - Other	-	-	-	20,000	
8335 Building Insurance	91	100	79	95	
8355 Outside Services	-	-	-	1,721	
8385 Utilities	-	-	-	25,000	
Subtotal	91	100	79	46,816	46716.00%
Total Expenditures	\$ 91	\$ 100	\$ 79	\$ 120,000	119899.71%

**CITY OF COLUMBUS, TEXAS
2011-2012 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
2011-2012 BUDGET EXPENDITURES**

Fund:
General

Department:
Library

Account:
01-53

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 142,343	\$ 146,221	\$ 140,975	\$ 147,107	0.61%
Maintenance & Supplies	40,148	48,082	48,082	31,975	-33.50%
Services	26,323	21,895	22,322	24,125	10.18%
Subtotal	<u>208,814</u>	<u>216,198</u>	<u>211,379</u>	<u>203,207</u>	-6.01%
Capital Outlay	2,124	-	-	14,100	N/A
Total Expenditures	<u>\$ 210,938</u>	<u>\$ 216,198</u>	<u>\$ 211,379</u>	<u>\$ 217,307</u>	0.51%

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
Library Director	1.00	1.00	1.00	1.00	
Assistant Librarian	2.00	2.00	2.00	2.00	
Part-time	0.75	0.75	0.75	0.75	
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	\$ 103,862	\$ 105,534	\$ 102,600	\$ 108,700	
8107 Longevity	1,975	1,380	1,380	1,500	
8120 Social Security	8,355	8,179	8,000	8,430	
8130 TMRS Retirement	13,824	16,099	14,000	13,422	
8140 Health & Life Insurance	14,040	14,772	14,725	14,725	
8150 Workers' Compensation	288	257	270	330	
Subtotal	<u>142,343</u>	<u>146,221</u>	<u>140,975</u>	<u>147,107</u>	0.61%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET EXPENDITURES**

Fund:
General

Department:
Library

Account:
01-53

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	-	4,496	4,496	250	
8211 Archive Supplies	492	500	500	500	
8212 Books	17,718	13,486	13,486	12,000	
8214 Audio Visual	4,733	2,200	2,200	2,200	
8215 Book Preparation Supplies	1,422	1,800	1,800	1,800	
8218 Promotional Supplies	621	500	500	1,000	
8220 Janitorial Supplies	380	400	500	600	
8245 Office Supplies	10,427	7,400	7,400	3,400	
8246 Postage	271	400	300	375	
8260 Building Maintenance	2,412	14,500	14,500	7,100	
8264 Software Maintenance	-	1,400	1,400	1,750	
8268 Other Maintenance	1,673	1,000	1,000	1,000	
Subtotal	40,148	48,082	48,082	31,975	-33.50%
Services					
8321 Dues & Subscriptions	1,512	1,500	1,600	1,600	
8326 Electricity	16,092	13,000	13,000	13,000	
8332 Liability Insurance	97	160	103	125	
8335 Building Insurance	455	585	463	550	
8350 Training	242	800	806	1,000	
8355 Outside Services	4,336	2,300	2,300	3,800	
8363 Professional Services	53	-	-	-	
8380 Telephone	1,828	2,000	2,000	2,000	
8385 Utilities	1,668	1,500	2,000	2,000	
8390 Miscellaneous	39	50	50	50	
Subtotal	26,323	21,895	22,322	24,125	10.18%
Capital Outlay					
8420 Improvements	2,124	-	-	14,100	
Subtotal	2,124	-	-	14,100	N/A
Total Expenditures	\$ 210,938	\$ 216,198	\$ 211,379	\$ 217,307	0.51%

**CITY OF COLUMBUS, TEXAS
2011-2012 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
2011-2012 BUDGET EXPENDITURES**

Fund:
General

Department:
Public Works

Account:
01-60

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 249,547	\$ 247,226	\$ 254,360	\$ 245,041	-0.88%
Maintenance & Supplies	55,472	160,350	138,100	157,150	-2.00%
Services	86,182	94,059	84,254	84,660	-9.99%
Transfers	-	-	-	2,500	N/A
Subtotal	391,202	501,635	476,714	489,352	-2.45%
Capital Outlay	8,900	40,000	10,000	29,000	-27.50%
Total Expenditures	\$ 400,102	\$ 541,635	\$ 486,714	\$ 518,352	-4.30%

~AUTHORIZED POSITIONS~

Position Title					
Superintendent	0.45	0.45	0.45	0.45	
Crew Chief	2.00	2.00	2.00	1.90	
Laborer	2.00	2.00	2.00	2.00	
Total Personnel	4.45	4.45	4.45	4.35	-2.25%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 167,071	\$ 167,459	\$ 170,000	\$ 166,300	
8103 Wages, Overtime	4,173	2,500	5,000	2,500	
8107 Longevity	4,205	4,240	4,295	4,285	
8120 Social Security	13,755	13,326	14,200	13,241	
8130 TMRS Retirement	26,685	26,230	26,825	24,561	
8140 Health & Life Insurance	20,896	21,965	21,965	21,458	
8150 Workers' Compensation	12,763	11,506	12,075	12,697	
Subtotal	249,547	247,226	254,360	245,041	-0.88%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET EXPENDITURES**

Fund:
General

Department:
Public Works

Account:
01-60

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	22,491	30,000	25,000	25,000	
8230 Curb & Gutter Supplies	1,645	19,500	1,000	19,500	
8240 Gas & Oil	18,732	20,000	22,000	22,000	
8245 Office Supplies	-	50	-	50	
8250 Chemical Supplies	360	500	500	500	
8266 Vehicle Maintenance	3,383	4,000	3,500	4,000	
8267 Equipment Maintenance	4,551	5,000	5,000	5,000	
8269 Street Seal Coat	-	75,000	75,000	75,000	
8275 Signs	2,818	4,000	4,000	4,000	
8280 Small Tools	373	1,000	800	800	
8285 Wearing Apparel	1,119	1,300	1,300	1,300	
Subtotal	55,472	160,350	138,100	157,150	-2.00%
Services					
8312 Maint Shop Labor	26,289	25,634	25,800	26,360	
8326 Electricity	54,266	50,000	50,000	50,000	
8332 Liability Insurance	1,218	2,000	1,281	1,500	
8333 Vehicle Insurance	1,889	2,000	1,929	2,150	
8335 Building Insurance	1,354	1,700	1,344	1,400	
8350 Training	-	100	-	100	
8355 Outside Services	139	-	-	-	
8362 Printing & Advertising	30	500	100	250	
8363 Professional Services	-	1,500	500	500	
8365 Engineering Fees	-	2,500	1,900	1,000	
8380 Telephone	519	525	200	200	
8385 Utilities	480	7,600	1,200	1,200	
Subtotal	86,182	94,059	84,254	84,660	-9.99%
Capital Outlay					
8420 Improvements	-	10,000	10,000	5,000	
8480 Vehicles	-	30,000	-	24,000	
8490 Equipment	8,900	-	-	-	
Subtotal	8,900	40,000	10,000	29,000	-27.50%
Transfers					
8610 Transfer to Equipment Fund	-	-	-	2,500	
Subtotal	-	-	-	2,500	N/A
Total Expenditures	\$ 400,102	\$ 541,635	\$ 486,714	\$ 518,352	-4.30%

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
2011-2012 BUDGET**

SPECIAL REVENUE FUNDS SUMMARY

	Equipment Replacement Fund	Fire Equipment Replacement Fund	Hotel Occupancy Tax Fund	Total	2010-2011 Budget*
<u>RESOURCES</u>					
Total beginning fund balance	\$ 65,007	\$ 201,332	\$ 251,584	\$ 517,923	\$ 448,773
<u>REVENUES</u>					
Total Revenues	20,900	31,150	167,000	219,050	209,350
TOTAL FUNDS AVAILABLE	85,907	232,482	418,584	736,973	658,123
<u>EXPENDITURES</u>					
Maintenance & Supplies	\$ -	\$ -	\$ 150	\$ 150	\$ 500
Services	-	-	161,700	161,700	111,700
Transfers	28,000	-	-	28,000	28,000
Subtotal	28,000	-	161,850	189,850	140,200
TOTAL EXPENDITURES	28,000	-	161,850	189,850	140,200
<u>ENDING FUND BALANCE</u>					
Total ending fund balance	\$ 57,907	\$ 232,482	\$ 256,734	\$ 547,123	\$ 517,923
FUND TOTAL	\$ 85,907	\$ 232,482	\$ 418,584	\$ 736,973	\$ 658,123

*This is the 2010-2011 Budget Estimate.

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

EQUIPMENT REPLACEMENT FUND SUMMARY

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
Resources:					
Total Beginning Balance	\$ 99,171	\$ 104,610	\$ 82,107	\$ 65,007	-37.86%
Revenues & Transfers In	10,935	11,000	10,900	20,900	90.00%
Total Funds Available	<u>110,107</u>	<u>115,610</u>	<u>93,007</u>	<u>85,907</u>	<u>-25.69%</u>
Uses/Deductions					
Expenditures & Transfers Out	28,000	28,000	28,000	28,000	0.00%
Ending Fund Balance					
Total Ending Fund Balance	82,107	87,610	65,007	57,907	-33.90%
Fund Total	<u>\$ 82,107</u>	<u>\$ 87,610</u>	<u>\$ 65,007</u>	<u>\$ 57,907</u>	
Net Revenue (Expenditures)	(17,065)	(17,000)	(17,100)	(7,100)	

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET
EQUIPMENT FUND REVENUES/EXPENDITURES**

Fund:
Equipment Replacement

Department:
N/A

Account:
11-XX

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
7100 Transfer from Utility Fund	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
Transfer from General Fund	-	-	-	10,000	N/A
5100 Interest	935	1,000	900	900	-10.00%
Total Revenues	<u>\$ 10,935</u>	<u>\$ 11,000</u>	<u>\$ 10,900</u>	<u>\$ 20,900</u>	90.00%
Expenditures					
Transfers	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	0.00%
Subtotal	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	0.00%
Total Expenditures	<u>\$ 28,000</u>	<u>\$ 28,000</u>	<u>\$ 28,000</u>	<u>\$ 28,000</u>	0.00%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

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

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

FIRE EQUIPMENT FUND SUMMARY

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
Resources:					
Total Beginning Balance	\$ 138,964	\$ 170,081	\$ 170,182	\$ 201,332	18.37%
Revenues & Transfers In	31,218	31,450	31,150	31,150	-0.95%
Total Funds Available	<u>170,182</u>	<u>201,531</u>	<u>201,332</u>	<u>232,482</u>	15.36%
Uses/Deductions					
Expenditures & Transfers Out	-	-	-	-	N/A
Ending Fund Balance					
Total Ending Fund Balance	170,182	201,531	201,332	232,482	15.36%
Fund Total	<u>\$ 170,182</u>	<u>\$ 201,531</u>	<u>\$ 201,332</u>	<u>\$ 232,482</u>	
Net Revenue (Expenditures)	31,218	31,450	31,150	31,150	

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET
FIRE EQUIPMENT FUND REVENUES/EXPENDITURES**

Fund:
Fire Equipment Replacement

Department:
N/A

Account:
04-XX

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
6302 Transfer from Utility Fund	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	0.00%
7100 Transfer from General Fund	12,650	12,650	12,650	12,650	0.00%
5100 Interest	2,068	2,300	2,000	2,000	-13.04%
Total Revenues	\$ 31,218	\$ 31,450	\$ 31,150	\$ 31,150	-0.95%
Expenditures					
Total Expenditures	\$ -	\$ -	\$ -	\$ -	N/A

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

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

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

HOTEL OCCUPANCY TAX FUND SUMMARY

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
Resources:					
Total Beginning Balance	\$ 160,741	\$ 157,290	\$ 196,484	\$ 251,584	59.95%
Revenues & Transfers In	162,526	161,000	167,300	167,000	3.73%
Total Funds Available	<u>323,268</u>	<u>318,290</u>	<u>363,784</u>	<u>418,584</u>	31.51%
Uses/Deductions					
Expenditures & Transfers Out	126,783	123,420	112,200	161,850	31.14%
Ending Fund Balance					
Total Ending Fund Balance	196,484	194,870	251,584	256,734	31.75%
Fund Total	<u>\$ 196,484</u>	<u>\$ 194,870</u>	<u>\$ 251,584</u>	<u>\$ 256,734</u>	
Net Revenue (Expenditures)	35,743	37,580	55,100	5,150	

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

Fund:
Hotel Occupancy Tax

Department:
N/A

Account:
05-XX

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3600 Hotel Occupancy Tax	\$ 160,242	\$ 160,000	\$ 165,000	\$ 165,000	3.13%
7200 Miscellaneous	187	-	-	-	N/A
5100 Interest	2,098	1,000	2,300	2,000	100.00%
Total Revenues	\$ 162,526	\$ 161,000	\$ 167,300	\$ 167,000	3.73%
Expenditures					
Personnel	\$ 14,931	\$ 9,320	\$ -	\$ -	-100.00%
Maintenance & Supplies	88	1,200	500	150	-87.50%
Services	111,764	112,900	111,700	161,700	43.22%
Subtotal	126,783	123,420	112,200	161,850	31.14%
Total Expenditures	\$ 126,783	\$ 123,420	\$ 112,200	\$ 161,850	31.14%

~AUTHORIZED POSITIONS~

Position Title					
Hotel Tax Administrator	0.50	0.50	-	-	
Total Personnel	0.50	0.50	-	-	-100.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 10,282	\$ 6,604	\$ -	\$ -	
8103 Wages, Overtime	16	-	-	-	
8107 Longevity	35	-	-	-	
8120 Social Security	821	505	-	-	
8130 TMRS Retirement	1,597	985	-	-	
8140 Health & Life Insurance	2,140	1,206	-	-	
8150 Workers' Compensation	39	20	-	-	
Subtotal	14,931	9,320	-	-	-100.00%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

Fund:
Hotel Occupancy Tax

Department:
N/A

Account:
05-XX

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8245 Office Supplies	88	1,200	500	150	
Subtotal	<u>88</u>	<u>1,200</u>	<u>500</u>	<u>150</u>	-87.50%
Services					
8362 Printing & Advertising	1,131	-	-	200	
8367 Legal Fees	375	500	500	500	
8380 Telephone	1,044	2,400	1,200	1,000	
8391 Grants	109,097	110,000	110,000	160,000	
Subtotal	<u>111,764</u>	<u>112,900</u>	<u>111,700</u>	<u>161,700</u>	43.22%
Total Expenditures	<u>\$ 126,783</u>	<u>\$ 123,420</u>	<u>\$ 112,200</u>	<u>\$ 161,850</u>	N/A

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
2011-2012 BUDGET**

DEBT SERVICE FUNDS SUMMARY

	Debt Service 2005 Fund	Debt Service 2010 Fund	Total	2010-2011 Budget*
<u>RESOURCES</u>				
Total beginning fund balance	\$ 206	\$ 3,329	\$ 3,536	\$ 1,939
<u>REVENUES</u>				
Total Revenues	355,793	300,141	655,933	122,568
TOTAL FUNDS AVAILABLE	355,999	303,470	659,469	124,507
<u>EXPENDITURES</u>				
Debt Service	\$ 355,793	\$ 301,763	\$ 657,555	\$ 91,182
Transfers	-	-	-	29,789
Subtotal	355,793	301,763	657,555	120,971
TOTAL EXPENDITURES	355,793	301,763	657,555	120,971
<u>ENDING FUND BALANCE</u>				
Total ending fund balance	\$ 206	\$ 1,707	\$ 1,914	\$ 3,536

*This is the 2010-2011 Budget Estimate.

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

DEBT SERVICE 2005 FUND SUMMARY

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
Resources:					
Total Beginning Balance	\$ 404	\$ 218	\$ 206	\$ 206	-5.31%
Revenues & Transfers In	52,528	29,789	29,789	355,793	1094.38%
Total Funds Available	<u>52,932</u>	<u>30,007</u>	<u>29,995</u>	<u>355,999</u>	1086.39%
Uses/Deductions					
Expenditures & Transfers Out	52,726	29,789	29,789	355,793	1094.38%
Ending Fund Balance					
Total Ending Fund Balance	206	218	206	206	-5.31%
Fund Total	<u>\$ 206</u>	<u>\$ 218</u>	<u>\$ 206</u>	<u>\$ 206</u>	
Net Revenue (Expenditures)	(198)	-	-	-	

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET
DEBT SERVICE 2005 REVENUES/EXPENDITURES**

Fund:
Debt Service 2005

Department:
N/A

Account:
02-XX

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3150 Property Taxes	\$ 49,965	\$ 27,289	\$ 27,289	\$ -	-100.00%
3200 Delinquent Taxes	1,550	1,500	1,500	1,500	N/A
3300 Penalty and Interest	1,013	1,000	1,000	1,000	0.00%
7200 Transfer from Utility Fund	-	-	-	353,293	
Total Revenues	<u>\$ 52,528</u>	<u>\$ 29,789</u>	<u>\$ 29,789</u>	<u>\$ 355,793</u>	1094.38%
Expenditures					
Debt Service	\$ -	\$ -	\$ -	\$ 355,793	N/A
Transfers	52,726	29,789	29,789	-	-100.00%
Subtotal	<u>52,726</u>	<u>29,789</u>	<u>29,789</u>	<u>355,793</u>	1094.38%
Total Expenditures	<u>\$ 52,726</u>	<u>\$ 29,789</u>	<u>\$ 29,789</u>	<u>\$ 355,793</u>	1094.38%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Debt Service					
8515 Principal	\$ -	\$ -	\$ -	\$ 205,000	
8525 Interest	-	-	-	150,793	
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>355,793</u>	N/A
Transfers					
8610 Transfer to Utility Fund	\$ 52,726	\$ 29,789	\$ 29,789	\$ -	
Subtotal	<u>52,726</u>	<u>29,789</u>	<u>29,789</u>	<u>-</u>	-100.00%
Total Expenditures	<u>\$ 52,726</u>	<u>\$ 29,789</u>	<u>\$ 29,789</u>	<u>\$ -</u>	-100.00%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

DEBT SERVICE 2010 FUND SUMMARY

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
Resources:					
Total Beginning Balance	\$ 1,963	\$ -	\$ 1,732	\$ 3,329	N/A
Revenues & Transfers In	1,275,884	92,179	92,779	300,141	225.61%
Total Funds Available	<u>1,277,847</u>	<u>92,179</u>	<u>94,511</u>	<u>303,470</u>	229.22%
Uses/Deductions					
Expenditures & Transfers Out	1,276,115	91,182	91,182	301,763	230.95%
Ending Fund Balance					
Total Ending Fund Balance	1,732	997	3,329	1,707	71.25%
Fund Total	<u>\$ 1,732</u>	<u>\$ 997</u>	<u>\$ 3,329</u>	<u>\$ 1,707</u>	
Net Revenue (Expenditures)	(231)	997	1,597	(1,622)	

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET
DEBT SERVICE 2010 FUND REVENUES/EXPENDITURES**

Fund:
Debt Service 2010

Department:
N/A

Account:
12-XX

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3150 Property Taxes	\$ 87,352	\$ 90,329	\$ 90,329	\$ 90,046	-0.31%
3200 Delinquent Taxes	824	800	1,400	800	0.00%
3300 Penalty and Interest	1,031	950	950	950	0.00%
5100 Interest	4,149	100	100	100	0.00%
7112 Bond Proceeds	1,177,680	-	-	-	N/A
7200 Transfer from Utility Fund	4,847	-	-	208,245	N/A
Total Revenues	\$ 1,275,884	\$ 92,179	\$ 92,779	\$ 300,141	225.61%
Expenditures					
Debt Service	\$ 1,276,115	\$ 91,182	\$ 91,182	\$ 301,763	230.95%
Subtotal	1,276,115	91,182	91,182	301,763	230.95%
Total Expenditures	\$ 1,276,115	\$ 91,182	\$ 91,182	\$ 301,763	230.95%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Debt Service					
8515 Principal	\$ 1,224,027	\$ 53,219	\$ 53,219	\$ 185,000	
8525 Interest	52,088	37,963	37,963	116,763	
Subtotal	1,276,115	91,182	91,182	301,763	230.95%
Total Expenditures	\$ 1,276,115	\$ 91,182	\$ 91,182	\$ 301,763	230.95%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

DEBT SERVICE CALCULATION

<u>2005</u>	<u>Water</u>	<u>Sewer</u>		
	100.00%	71.39%	28.61%	
Interest	150,793	107,651	43,142	
Principal	205,000	146,350	58,651	
Total	<u>355,793</u>	<u>254,000</u>	<u>101,792</u>	

<u>2010</u>	<u>Water</u>	<u>Gas</u>	<u>General</u>	
	61.9868%	7.6026%	30.4106%	
Interest	116,763	72,377	8,877	35,508
Principal	185,000	114,676	14,065	56,260
Total	<u>301,763</u>	<u>187,053</u>	<u>22,942</u>	<u>91,768</u>

Amount Covered by Current Tax Rate

	Principal	Interest
2005*	-	-
2010**	90,046	34,842

Amount Covered by Delinquent Taxes

	Water	Sewer	Gas	Total
2005	1,785	715		2,500
2010	1,559		191	1,750

Amount Covered by Utility Fund

	Water	Sewer	Gas	Total
2005	252,216	101,077	-	353,293
2010	185,494	-	22,751	208,245
Total	<u>437,710</u>	<u>101,077</u>	<u>22,751</u>	<u>561,537</u>

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

**\$1,732 of the 2010 Debt is covered by fund balance.

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

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

Fiscal Year Beginning October 1st	Principal	Interest	Total	Balance Outstanding September 30th
2005				\$ 4,750,000
2006	\$ 130,000	\$ 221,331	\$ 351,331	4,620,000
2007	175,000	179,693	354,693	4,445,000
2008	180,000	174,443	354,443	4,265,000
2009	185,000	169,043	354,043	4,080,000
2010	190,000	163,493	353,493	3,890,000
2011	200,000	157,793	357,793	3,690,000
2012	205,000	150,793	355,793	3,485,000
2013	210,000	143,618	353,618	3,275,000
2014	220,000	136,268	356,268	3,055,000
2015	225,000	128,568	353,568	2,830,000
2016	235,000	120,468	355,468	2,595,000
2017	245,000	111,773	356,773	2,350,000
2018	255,000	102,218	357,218	2,095,000
2019	265,000	92,273	357,273	1,830,000
2020	275,000	81,938	356,938	1,555,000
2021	285,000	71,213	356,213	1,270,000
2022	295,000	59,456	354,456	975,000
2023	310,000	47,288	357,288	665,000
2024	325,000	32,253	357,253	340,000
2025	340,000	16,490	356,490	-
Total	4,750,000	2,360,405	7,110,405	

4.08% for 20 years

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

**General Obligation Refunding Bonds
Series 2010**

Fiscal Year Beginning October 1st	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

CAPITAL PROJECTS FUND

The 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
2011-2012 BUDGET**

CAPITAL PROJECT FUND SUMMARY

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
Resources:					
Total Beginning Balance	\$ 240,573	\$ 8,399	\$ 6,497	\$ (0)	-100.00%
Revenues & Transfers In	30,128	40	30	-	-100.00%
Total Funds Available	<u>270,701</u>	<u>8,439</u>	<u>6,527</u>	<u>(0)</u>	-100.00%
Uses/Deductions					
Expenditures & Transfers Out	264,204	8,439	6,527	-	-100.00%
Ending Fund Balance					
Total Ending Fund Balance	6,497	-	(0)	(0)	N/A
Fund Total	<u>\$ 6,497</u>	<u>\$ -</u>	<u>\$ (0)</u>	<u>\$ (0)</u>	
Net Revenue (Expenditures)	(234,077)	(8,399)	(6,497)	-	

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET
CAPITAL PROJECT FUND REVENUES/EXPENDITURES**

Fund: Capital Project **Department:** N/A **Account:** 06-XX

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
5100 Interest	298	40	30	-	-100.00%
7112 Bond Proceeds	26,580	-	-	-	N/A
7240 Premium on Bonds	3,250	-	-	-	N/A
Total Revenues	<u>\$ 30,128</u>	<u>\$ 40</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>-100.00%</u>
Expenditures					
Debt Service	<u>\$ 29,830</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A
Subtotal	<u>29,830</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Capital Outlay	<u>234,374</u>	<u>8,439</u>	<u>6,527</u>	<u>-</u>	-100.00%
Total Expenditures	<u>\$ 264,204</u>	<u>\$ 8,439</u>	<u>\$ 6,527</u>	<u>\$ -</u>	<u>-100.00%</u>

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Capital Outlay					
8420 Improvements	\$ 234,374	\$ 8,439	\$ 6,527	\$ -	
Subtotal	<u>234,374</u>	<u>8,439</u>	<u>6,527</u>	<u>-</u>	-100.00%
Debt Service					
8526 Cost of Issuance	29,830	-	-	-	
Subtotal	<u>29,830</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Total Expenditures	<u>\$ 264,204</u>	<u>\$ 8,439</u>	<u>\$ 6,527</u>	<u>\$ -</u>	<u>-100.00%</u>

Project Detail

	<u>Spent to Date</u>
Bond Proceeds	\$ 1,200,000
Interest & Fee Refund Revenue	10,075
Total Revenue	<u>1,210,075</u>
City Hall Improvements	1,162,191
Fire Station Windows	47,884
Total Spent to Date	<u>1,210,075</u>
Total Funds Available	<u>\$ -</u>

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
2011-2012 BUDGET**

FY 12 Utility Fund Long-Term Financial Plan

	Actual 2009-10	Estimate 2010-11	2011-12	2012-13
Beginning Fund Balance	3,886,161	3,119,684	3,136,453	1,910,231
Revenues:				
Water Department	770,264	920,950	1,212,550	1,248,927
Sewer Department	634,214	635,850	674,755	694,998
Garbage Department	622,420	674,725	774,600	797,838
Gas Department	942,929	777,113	799,500	823,485
Maintenance Department	43,376	42,570	43,495	44,799
Other Revenue	291,073	159,144	118,760	122,323
Total Revenue	3,304,277	3,210,352	3,623,660	3,732,369
Operating Expenditures:				
Personnel	589,178	542,551	544,264	560,591
Maintenance & Supplies	156,593	207,240	339,125	345,908
Services	1,425,865	1,295,911	1,358,055	1,385,216
Transfers	667,123	476,776	1,103,695	1,125,769
Total Operating Expenditures	2,838,759	2,522,478	3,345,139	3,417,484
Non-Operating Expenditures:				
Debt Service	598,185	575,695	7,778	7,778
Capital Outlay	633,811	95,410	1,496,964	-
Total Non-Operating Expenditures	1,231,995	671,105	1,504,743	7,778
Total Expenditures	4,070,754	3,193,583	4,849,881	3,425,263
Ending Fund Balance	3,119,684	3,136,453	1,910,231	2,217,338
Calculation of available funds:				
Ending Fund Balance	3,119,684	3,136,453	1,910,231	2,217,338
Less 20% required minimum balance	567,752	504,496	669,028	683,497
Excess funds available for capital projects	2,551,932	2,631,958	1,241,204	1,533,841
Staffing variable:				
Full-time equivalent positions	11.50	11.50	11.20	11.20
Average cost per FTE	51,233	47,178	48,595	50,053

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

FY 12 Utility Fund Long-Term Financial Plan

2013-14	2014-15
2,217,338	2,562,460
1,286,394	1,324,986
715,848	737,323
821,773	846,426
848,190	873,635
46,143	47,528
125,992	129,772
3,844,341	3,959,671
577,409	594,731
352,826	359,882
1,412,920	1,441,179
1,148,285	1,171,250
3,491,440	3,567,043
7,778	7,778
-	-
7,778	7,778
3,499,218	3,574,821
2,562,460	2,947,310
2,562,460	2,947,310
698,288	713,409
1,864,172	2,233,901
11.20	11.20
51,554	53,101

UTILITY FUND FINANCIAL PROJECTION

The plan presents the Utility Fund over six fiscal years: one previous years, the estimate for FY 2011, the budget for FY 2012 and three projected years. The projections made for fiscal years 2013-2015 make the following assumptions.

Assumes that all revenue will increase by 3% respectfully. 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 2% each year due to expected increase in fuel costs and inflation.

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

UTILITY FUND SUMMARY

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
Resources:					
Total Beginning Balance	\$ 3,886,161	\$ 4,104,315	\$ 3,119,684	\$ 3,136,453	-23.58%
Revenues & Transfers In	3,304,277	3,519,057	3,210,352	3,623,660	2.97%
Total Funds Available	7,190,438	7,623,372	6,330,036	6,760,113	-11.32%
Uses/Deductions					
Expenditures & Transfers Out	4,070,754	4,850,281	3,193,583	4,849,881	-0.01%
Ending Fund Balance					
Total Ending Fund Balance	3,119,684	2,773,091	3,136,453	1,910,231	-31.12%
Reserved for Utility Water/Gas Capital Project	1,144,554	1,252,000	1,403,463	-	-100.00%
Reserved for Contingencies	-	-	-	-	
Reserved for Future Expenditures	-	-	-	-	
Unreserved Fund Balance	1,975,130	1,521,091	1,732,990	1,910,231	25.58%
Total Expenditures	4,070,754	4,850,281	3,193,583	4,849,881	
Less: Capital Expenditures	633,811	1,634,815	95,410	1,496,964	
Operating Expenditures	3,436,944	3,215,466	3,098,173	3,352,917	
Target Fund Balance 20% of Operating Expenditures	687,389	643,093	619,635	670,583	
Net Revenue (Expenditures)	(766,477)	(1,331,224)	16,769	(1,226,222)	
Less: Net Rev(Exp)-Capital Project	(607,096)	(1,245,000)	(28,995)	(1,063,463)	
Less: Net Rev(Exp)-Other Capital	(9,916)	(32,815)	(32,815)	(93,501)	
Net Rev/(Exp)-Operating	(149,465)	(53,409)	78,579	(69,258)	

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

UTILITY FUND REVENUES

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
<u>WATER DEPARTMENT</u>					
70-4200 Grants	\$ -	\$ 350,000	\$ 18,000	\$ 332,000	-5.14%
70-6300 Sales of Service	748,657	800,000	880,000	859,400	7.43%
70-6400 Service Line Fees	2,000	5,000	6,200	5,000	0.00%
70-6500 Sale of Materials	-	200	-	-	-100.00%
70-6600 Penalties	6,626	5,500	6,600	6,000	9.09%
70-6700 Service Charge	10,075	10,000	10,000	10,000	0.00%
70-7200 Miscellaneous	2,905	300	150	150	-50.00%
Subtotal	770,264	1,171,000	920,950	1,212,550	3.55%
<u>SEWER DEPARTMENT</u>					
71-6300 Sales of Service	541,877	560,000	546,000	585,000	4.46%
71-6301 Glidden Water District	79,250	78,000	78,000	79,755	2.25%
71-6400 Service Line Fees	7,129	5,000	6,750	5,000	0.00%
71-6600 Penalties	5,239	4,700	5,100	5,000	6.38%
71-7500 Gain on Sale of Assets	720	-	-	-	N/A
Subtotal	634,214	647,700	635,850	674,755	4.18%
<u>GARBAGE DEPARTMENT</u>					
72-6300 Sales of Service	606,866	636,000	655,600	758,600	19.28%
72-6305 Wood Chipping	906	1,500	1,050	-	-100.00%
72-6600 Penalties	5,367	5,800	5,400	5,500	-5.17%
72-6306 Recycle Revenue	9,113	7,500	12,500	10,500	40.00%
72-7200 Miscellaneous	168	-	175	-	N/A
Subtotal	622,420	650,800	674,725	774,600	19.02%
<u>GAS DEPARTMENT</u>					
73-6300 Sales of Service	920,386	850,000	765,000	790,000	-7.06%
73-6401 Service Charges	-	500	500	500	0.00%
73-6500 Sale of Materials	12,405	-	3,063	-	N/A
73-6600 Penalties	8,990	11,000	7,000	8,000	-27.27%
73-6700 Service Charge	980	1,300	1,000	1,000	-23.08%
73-7200 Miscellaneous	168	-	550	-	N/A
Subtotal	942,929	862,800	777,113	799,500	-7.34%

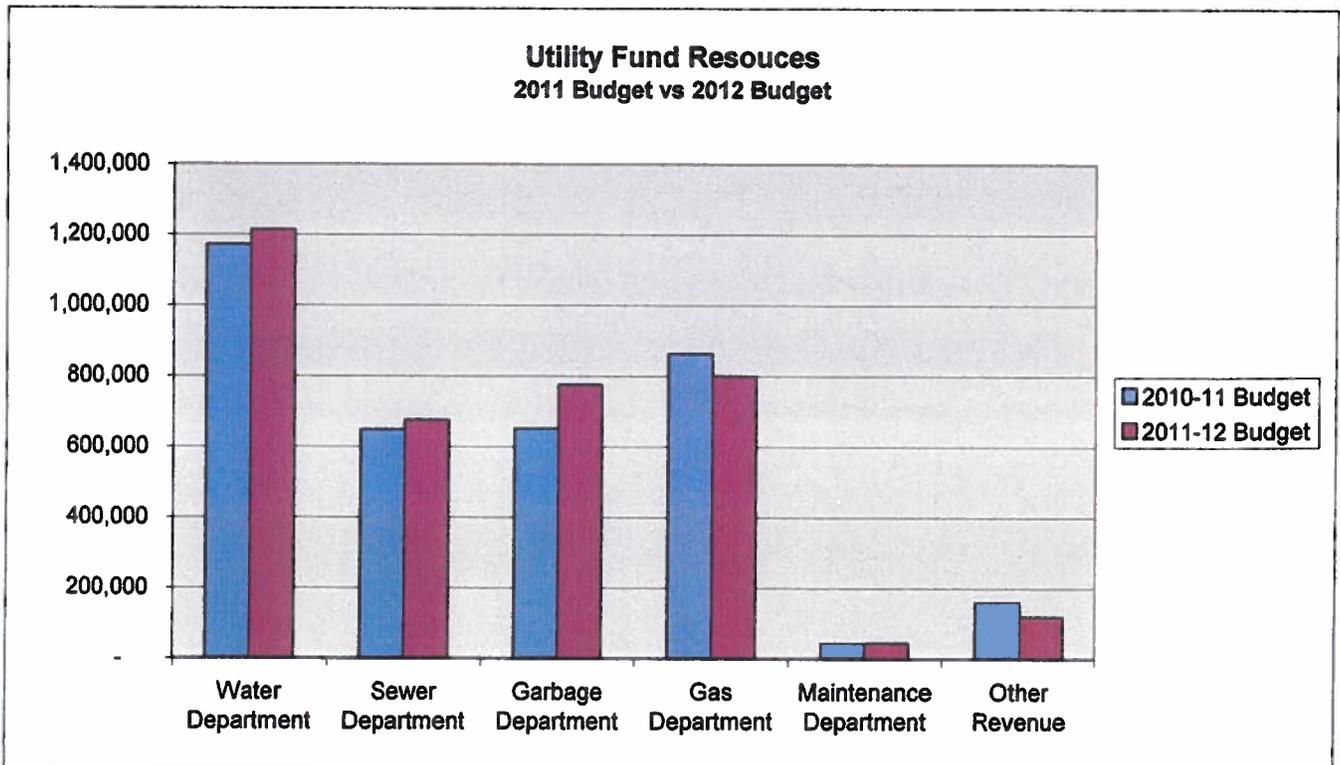
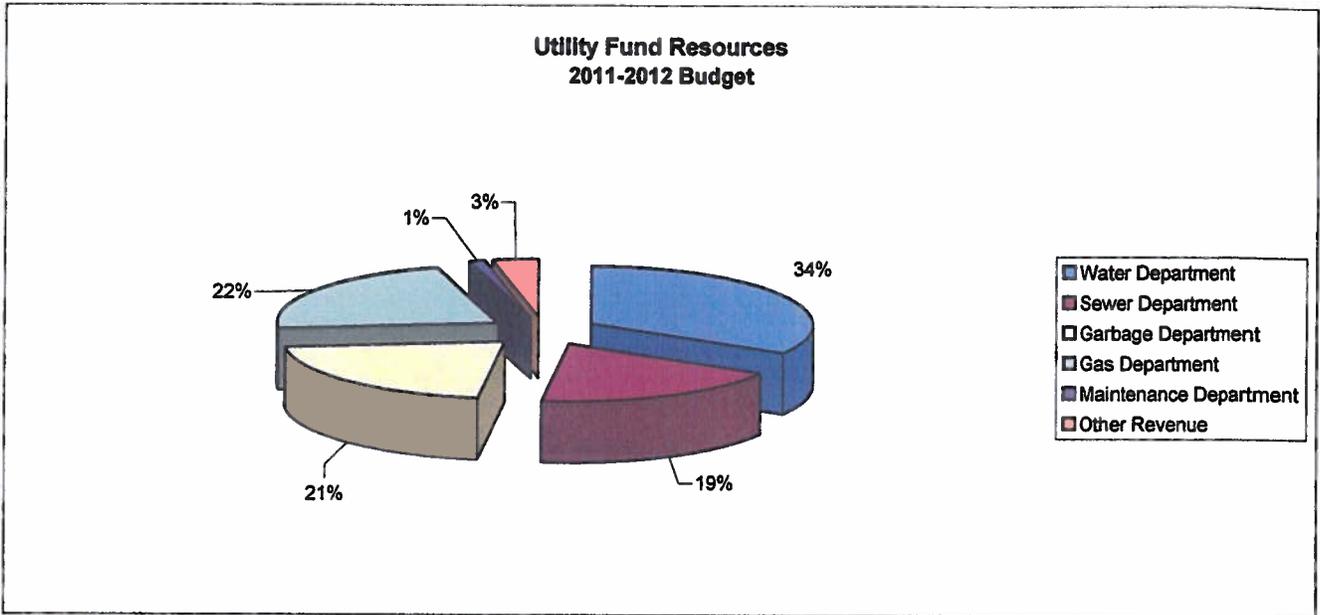
**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

UTILITY FUND REVENUES

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~REVENUE DETAIL (Continued)~					
<u>MAINTENANCE DEPARTMENT</u>					
74-6300 Sales of Service	43,376	42,297	42,570	43,495	2.83%
Subtotal	<u>43,376</u>	<u>42,297</u>	<u>42,570</u>	<u>43,495</u>	2.83%
<u>OTHER REVENUE</u>					
05-5100 Investments	20,771	20,000	21,000	20,000	0.00%
05-5108 Investments - CO 2008	20,180	-	-	-	N/A
05-5109 Investments - CO 2010	9,098	7,000	15,600	8,000	14.29%
05-6800 Insufficient Checks	520	60	300	260	333.33%
05-7200 Miscellaneous	4,328	100	4,962	500	400.00%
05-7250 Overage/Shortage	(49)	-	(18)	-	N/A
05-7100 Intergovernmental (CCIDC)	183,500	90,000	90,000	90,000	0.00%
05-7175 Transfer from Debt Service	52,726	27,300	27,300	-	-100.00%
Subtotal	<u>291,073</u>	<u>144,460</u>	<u>159,144</u>	<u>118,760</u>	-17.79%
TOTAL REVENUES	<u><u>\$ 3,304,277</u></u>	<u><u>\$ 3,519,057</u></u>	<u><u>\$ 3,210,352</u></u>	<u><u>\$ 3,623,660</u></u>	

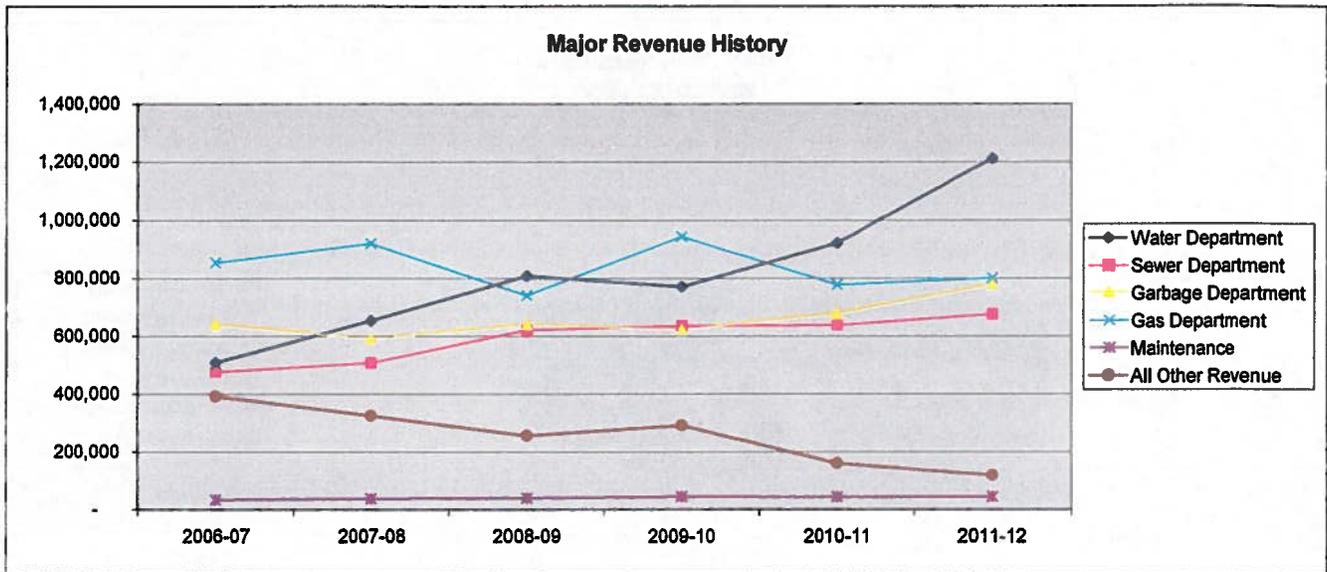
**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

UTILITY FUND REVENUE SUMMARY



**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

UTILITY FUND REVENUE SUMMARY



	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	Estimated 2010-11	Budgeted 2011-12
Water Department	507,916	652,811	807,929	770,264	920,950	1,212,550
Sewer Department	472,563	505,132	618,393	634,214	635,850	674,755
Garbage Department	637,545	589,443	637,383	622,420	674,725	774,600
Gas Department	852,237	918,425	739,790	942,929	777,113	799,500
Maintenance	31,823	36,268	38,293	43,376	42,570	43,495
All Other Revenue	390,518	323,123	255,002	291,073	159,144	118,760
TOTAL	2,892,602	3,025,202	3,096,790	3,304,276	3,210,352	3,623,660

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

UTILITY EXPENDITURE SUMMARY

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 589,178	\$ 600,228	\$ 542,551	\$ 544,264	-9.32%
Maintenance & Supplies	156,593	288,400	207,240	339,125	17.59%
Services	1,425,865	1,300,500	1,295,911	1,358,055	4.43%
Debt Service	598,185	575,695	575,695	7,778	-98.65%
Transfers	667,123	450,643	476,776	1,103,695	144.92%
Subtotal	<u>3,436,944</u>	<u>3,215,466</u>	<u>3,098,173</u>	<u>3,352,917</u>	4.27%
Capital Outlay	633,811	1,634,815	95,410	1,496,964	-8.43%
Total Expenditures	<u><u>4,070,754</u></u>	<u><u>4,850,281</u></u>	<u><u>3,193,583</u></u>	<u><u>4,849,881</u></u>	-0.01%

~AUTHORIZED POSITIONS~

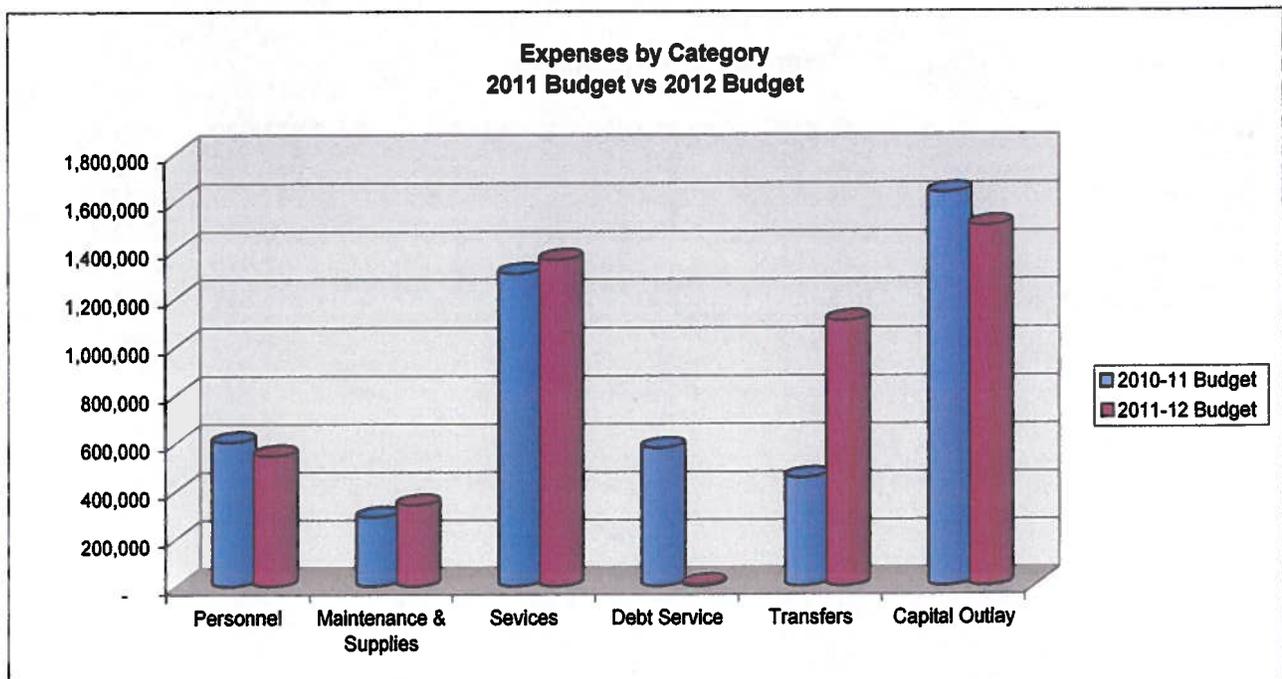
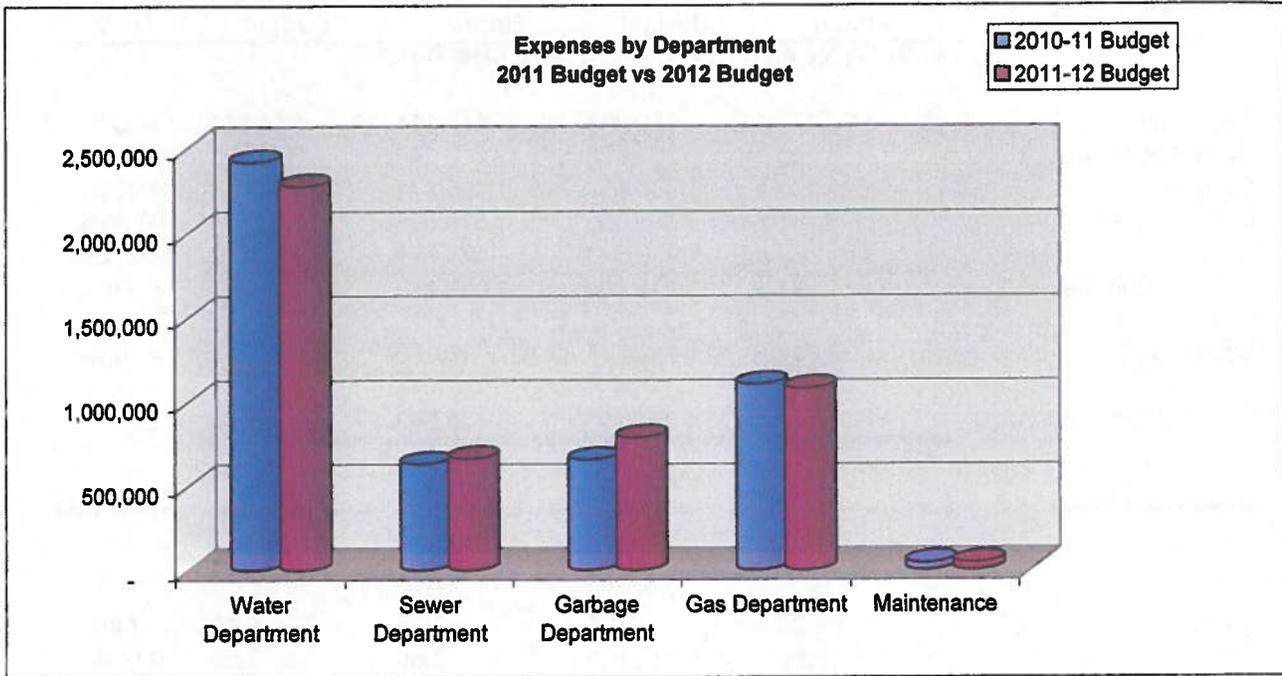
Water	3.25	3.25	3.25	3.00	-7.69%
Sewer	2.50	2.50	2.50	2.50	0.00%
Garbage	0.50	0.50	0.50	0.70	40.00%
Gas	4.25	4.25	4.25	4.00	-5.88%
Maintenance	1.00	1.00	1.00	1.00	0.00%
Total Personnel	<u><u>11.50</u></u>	<u><u>11.50</u></u>	<u><u>11.50</u></u>	<u><u>11.20</u></u>	-2.61%

~DEPARTMENT SUMMARY~

Water	\$ 1,688,641	\$ 2,419,835	\$ 1,039,844	\$ 2,277,679	-5.87%
Sewer	694,763	630,467	614,044	662,765	5.12%
Garbage	646,857	654,846	701,588	787,022	20.18%
Gas	997,066	1,102,836	795,537	1,078,920	-2.17%
Maintenance	43,427	42,297	42,570	43,495	2.83%
Total Expenditures	<u><u>\$ 4,070,754</u></u>	<u><u>\$ 4,850,281</u></u>	<u><u>\$ 3,193,583</u></u>	<u><u>\$ 4,849,881</u></u>	-0.01%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

UTILITY FUND EXPENSE SUMMARY



**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

Fund:
Utility

Department:
Water

Account:
03-70

Program Description:

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

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Water

Account:
03-70

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 172,077	\$ 172,684	\$ 123,455	\$ 159,042	-7.90%
Maintenance & Supplies	61,737	183,000	96,190	226,000	23.50%
Services	124,591	133,540	123,120	125,808	-5.79%
Debt Service	470,010	448,850	448,850	6,335	-98.59%
Transfers	237,674	176,426	182,299	650,363	268.63%
Subtotal	<u>1,066,088</u>	<u>1,114,500</u>	<u>973,914</u>	<u>1,167,549</u>	4.76%
Capital Outlay	622,552	1,305,335	65,930	1,110,130	-14.95%
Total Expenditures	<u>\$ 1,688,641</u>	<u>\$ 2,419,835</u>	<u>\$ 1,039,844</u>	<u>\$ 2,277,679</u>	-5.87%

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
Superintendent	1.00	1.00	1.00	1.00	
Laborer	1.00	1.00	1.00	1.00	
Clerk	1.00	1.00	1.00	1.00	
Building Inspector	0.25	0.25	0.25	-	
Total Personnel	<u>3.25</u>	<u>3.25</u>	<u>3.25</u>	<u>3.00</u>	-7.69%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 120,359	\$ 121,170	\$ 82,000	\$ 111,383	
8103 Wages, Overtime	1,913	1,500	2,000	1,500	
8107 Longevity	1,720	1,835	1,740	2,245	
8120 Social Security	9,771	9,525	7,400	8,807	
8130 TMRS Retirement	18,615	18,747	14,250	16,337	
8140 Health & Life Insurance	15,278	16,033	12,000	14,787	
8150 Workers' Compensation	4,420	3,874	4,065	3,982	
Subtotal	<u>172,077</u>	<u>172,684</u>	<u>123,455</u>	<u>159,042</u>	-7.90%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Water

Account:
03-70

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	19,372	18,000	18,000	18,000	
8240 Gas & Oil	6,180	6,500	7,500	8,000	
8245 Office Supplies	694	800	800	750	
8246 Postage	2,255	2,500	2,500	2,500	
8250 Chemical Supplies	23,005	25,250	25,250	25,250	
8264 Software Maintenance	1,747	1,000	1,840	1,900	
8266 Vehicle Maintenance	1,328	1,500	3,000	2,000	
8267 Equipment Maintenance	5,177	125,000	35,000	165,000	
8268 Other Maintenance	1,195	1,000	1,000	1,000	
8280 Small Tools	513	750	1,000	1,000	
8285 Wearing Apparel	271	700	300	600	
Subtotal	61,737	183,000	96,190	226,000	23.50%
Services					
8312 Maint Shop Labor	7,887	7,690	7,740	7,908	
8315 Bad Debt	2,356	750	750	750	
8321 Dues & Subscriptions	575	900	600	650	
8326 Electricity	90,024	95,000	90,000	90,000	
8332 Liability Insurance	548	900	577	700	
8333 Vehicle Insurance	850	900	868	950	
8340 Laboratory Analysis	3,410	2,500	2,500	3,000	
8350 Training	2,089	2,800	2,500	3,500	
8355 Outside Services	2,457	4,500	4,500	4,500	
8359 Regulatory Permitting	3,485	4,000	3,485	3,750	
8362 Printing & Advertising	938	1,400	900	900	
8363 Professional Services	2,455	2,500	200	200	
8365 Engineering Fees	-	1,000	-	500	
8373 One Call Notification	35	300	100	100	
8380 Telephone	4,856	5,000	5,000	5,000	
8385 Utilities	2,059	2,400	2,400	2,400	
8390 Miscellaneous	167	600	600	600	
8392 Economic Dev Contract	400	400	400	400	
Subtotal	124,591	133,540	123,120	125,808	-5.79%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Water

Account:
03-70

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Capital Outlay					
8420 Improvements	-	350,000	-	6,667	
8422 Water Distribution System	576,849	490,000	9,095	634,463	
8423 Water Plant	2,348				
8424 Telemetry	6,400				
8425 Tower Demo	-	62,000	-	62,000	
8465 Software	-	460	460	-	
8471 Water Well	21,499	400,000	53,500	407,000	
8480 Vehicles	15,456	2,875	2,875	-	
Subtotal	622,552	1,305,335	65,930	1,110,130	-14.95%
Debt Service					
8515 Principal - CO 2005	135,641	142,780	142,780	-	
8525 Interest - CO 2005	113,812	112,023	112,023	-	
8526 Amort. Bond Cost - CO 2005	4,714	4,714	4,714	2,397	
8516 Principal - CO 2008	111,576	-			
8527 Interest - CO 2008	53,779	-			
8528 Amort. Bond Cost - CO 2008	1,232	-			
8531 Principal - CO 2010	-	108,477	108,477	-	
8529 Interest - CO 2010	47,518	77,382	77,382	-	
8530 Amort. Bond Cost - CO 2010	1,737	3,474	3,474	3,938	
Subtotal	470,010	448,850	448,850	6,335	-98.59%
Transfers					
8393 Gross Receipts Fee	52,160	57,470	63,207	70,444	
8605 Transfer to General Fund	162,802	97,456	97,593	120,710	
8607 Transfer to Debt Service Fund	1,212	-	-	437,710	
8610 Transfer to Equipment Fund	5,000	5,000	5,000	5,000	
8611 Transfer to Fire Equip Fund	16,500	16,500	16,500	16,500	
Subtotal	237,674	176,426	182,299	650,363	268.63%
Total Expenditures	\$ 1,688,641	\$ 2,419,835	\$ 1,039,844	\$ 2,277,679	-5.87%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

Fund:
Utility

Department:
Sewer

Account:
03-71

Program Description:

The Sewer Department, under the direction of the Utility Superintendent, is primarily responsible for the operation and maintenance of the City's wastewater collection system and 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
2011-2012 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Sewer

Account:
03-71

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 135,460	\$ 142,224	\$ 130,281	\$ 126,667	-10.94%
Maintenance & Supplies	54,201	72,450	74,695	76,650	5.80%
Services	213,527	168,395	162,363	164,953	-2.04%
Debt Service	101,702	103,458	103,458	961	-99.07%
Transfers	184,155	117,795	117,102	233,367	98.11%
Subtotal	<u>689,045</u>	<u>604,322</u>	<u>587,899</u>	<u>602,598</u>	-0.29%
Capital Outlay	5,719	26,145	26,145	60,167	130.13%
Total Expenditures	<u>\$ 694,763</u>	<u>\$ 630,467</u>	<u>\$ 614,044</u>	<u>\$ 662,765</u>	5.12%

~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	\$ 93,872	\$ 99,237	\$ 91,000	\$ 89,081	
8103 Wages, Overtime	1,885	1,731	1,900	1,500	
8107 Longevity	1,163	1,278	1,278	1,428	
8120 Social Security	7,836	7,822	7,500	7,039	
8130 TMRS Retirement	15,010	15,396	14,000	13,056	
8140 Health & Life Insurance	13,853	14,756	12,500	12,310	
8150 Workers' Compensation	1,842	2,004	2,103	2,254	
Subtotal	<u>135,460</u>	<u>142,224</u>	<u>130,281</u>	<u>126,667</u>	-10.94%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Sewer

Account:
03-71

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	4,901	6,500	6,500	6,500	
8240 Gas & Oil	6,935	8,000	8,000	8,000	
8245 Office Supplies	489	500	800	800	
8246 Postage	1,829	2,000	2,000	2,000	
8250 Chemical Supplies	18,861	20,000	25,000	25,000	
8260 Building Maintenance	451	2,000	1,500	2,000	
8264 Software Maintenance	1,662	1,000	1,745	1,900	
8266 Vehicle Maintenance	2,576	3,000	1,500	2,000	
8267 Equipment Maintenance	14,554	25,000	25,000	25,000	
8268 Other Maintenance	1,155	3,000	1,200	2,000	
8280 Small Tools	355	750	750	750	
8285 Wearing Apparel	433	700	700	700	
Subtotal	54,201	72,450	74,695	76,650	5.80%
Services					
8312 Maint Shop Labor	11,173	10,895	10,965	11,203	
8315 Bad Debt	1,223	500	500	500	
8321 Dues & Subscriptions	-	500	500	500	
8326 Electricity	97,165	90,000	90,000	90,000	
8332 Liability Insurance	609	1,000	641	800	
8333 Vehicle Insurance	1,133	1,200	1,157	1,500	
8340 Laboratory Analysis	12,706	13,000	13,000	13,000	
8341 Waste Disposal	5,247	4,000	13,000	10,500	
8350 Training	1,403	1,300	1,300	3,500	
8355 Outside Services	25,361	15,000	200	200	
8359 Regulatory Permitting	5,453	7,000	5,500	6,500	
8363 Professional Services	28,726	3,500	2,000	2,500	
8365 Engineering Fees	-	1,000	-	500	
8373 One Call Notification	35	100	100	100	
8380 Telephone	1,155	1,000	1,250	1,300	
8385 Utilities	21,578	17,500	21,600	21,700	
8390 Miscellaneous	162	500	250	250	
8392 Economic Dev Contract	400	400	400	400	
Subtotal	213,527	168,395	162,363	164,953	-2.04%
Capital Outlay					
8420 Improvements	-	-	-	6,667	
8426 Diffuser	553	-	-	-	
8465 Software	-	460	460	-	
8472 Lift Stations	5,166	23,500	23,500	-	
8490 Equipment	-	2,185	2,185	53,500	
Subtotal	5,719	26,145	26,145	60,167	130.13%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Sewer

Account:
03-71

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Debt Service					
8515 Principal - CO 2005	54,359	57,220	57,220	-	
8525 Interest - CO 2005	45,611	44,894	44,894	-	
8526 Amort. Bond Cost - CO 2005	1,732	1,344	1,344	961	
Subtotal	101,702	103,458	103,458	961	-99.07%
Transfers					
8393 Gross Receipts Fee	44,109	45,339	44,510	53,980	
8605 Transfer to General Fund	138,834	72,456	72,593	78,310	
8607 Transfer to Debt Service Fund	1,212	-	-	101,077	
Subtotal	184,155	117,795	117,102	233,367	98.11%
Total Expenditures	\$ 694,763	\$ 630,467	\$ 614,044	\$ 662,765	5.12%

**CITY OF COLUMBUS, TEXAS
2011-2012 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
2011-2012 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Garbage

Account:
03-72

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 16,874	\$ 19,030	\$ 17,503	\$ 28,038	47.33%
Maintenance & Supplies	4,179	4,100	5,215	5,175	26.22%
Services	559,092	580,750	606,277	655,500	12.87%
Transfers	66,712	50,966	72,593	78,310	53.65%
Subtotal	<u>646,857</u>	<u>654,846</u>	<u>701,588</u>	<u>767,022</u>	17.13%
Total Expenditures	<u>\$ 646,857</u>	<u>\$ 654,846</u>	<u>\$ 701,588</u>	<u>\$ 787,022</u>	20.18%

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
Superintendent	0.10	0.10	0.10	0.10	
Recycle Assistant	0.40	0.40	0.40	0.40	
Heavy Garbage Pickup	-	-	-	0.20	
Total Personnel	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.70</u>	40.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 13,550	\$ 14,523	\$ 14,250	\$ 21,655	
8107 Longevity	120	120	120	288	
8120 Social Security	1,095	1,120	1,200	1,679	
8130 TMRS Retirement	855	2,205	875	1,825	
8140 Health & Life Insurance	475	530	500	1,484	
8150 Workers' Compensation	778	532	558	1,108	
Subtotal	<u>16,874</u>	<u>19,030</u>	<u>17,503</u>	<u>28,038</u>	47.33%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Garbage

Account:
03-72

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	161	300	200	250	
8245 Office Supplies	385	400	400	400	
8246 Postage	1,821	2,000	2,000	2,000	
8264 Software Maintenance	1,662	1,000	1,745	1,900	
8268 Other Maintenance	88	300	800	500	
8280 Small Tools	-	50	-	50	
8285 Wearing Apparel	62	50	70	75	
Subtotal	4,179	4,100	5,215	5,175	26.22%
Services					
8315 Bad Debt	2,457	500	500	500	
8332 Liability Insurance	609	1,000	641	750	
8333 Vehicle Insurance	378	400	386	425	
8335 Building Insurance	40	50	40	50	
8341 Waste Disposal	555,055	578,000	604,000	653,000	
8355 Outside Services	8	-	-	-	
8362 Printing & Advertising	-	100	-	-	
8385 Utilities	541	700	700	725	
8390 Miscellaneous	4	-	10	50	
Subtotal	559,092	580,750	606,277	655,500	12.87%
Capital Outlay					
8490 Equipment	-	-	-	20,000	
Subtotal	-	-	-	20,000	N/A
Transfers					
8605 Transfer to General Fund	65,500	50,966	72,593	78,310	
8607 Transfer to Debt Service Fund	1,212	-	-	-	
Subtotal	66,712	50,966	72,593	78,310	53.65%
Total Expenditures	\$ 646,857	\$ 654,846	\$ 701,588	\$ 787,022	20.18%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

Fund:
Utility

Department:
Gas

Account:
03-73

Program Description:

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

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 205,400	\$ 206,504	\$ 211,312	\$ 169,190	-18.07%
Maintenance & Supplies	30,709	25,000	27,340	27,450	9.80%
Services	550,362	439,154	425,381	433,475	-1.29%
Debt Service	26,473	23,387	23,387	483	-97.93%
Transfers	178,582	105,456	104,782	141,655	34.33%
Subtotal	991,526	799,501	792,202	772,253	-3.41%
Capital Outlay	5,540	303,335	3,335	306,667	1.10%
Total Expenditures	\$ 997,066	\$ 1,102,836	\$ 795,537	\$ 1,078,920	-2.17%

~AUTHORIZED POSITIONS~

Position Title					
Foreman	1.00	1.00	1.00	-	
Laborer	2.00	2.00	2.00	3.00	
Clerk	1.00	1.00	1.00	1.00	
Building Inspector	0.25	0.25	0.25	-	
Total Personnel	4.25	4.25	4.25	4.00	-5.88%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 140,155	\$ 143,738	\$ 143,738	\$ 115,625	
8103 Wages, Overtime	7,431	4,200	7,500	4,200	
8107 Longevity	1,995	1,990	2,235	1,430	
8120 Social Security	11,394	11,470	11,750	9,276	
8130 TMRS Retirement	22,752	22,575	23,500	17,206	
8140 Health & Life Insurance	19,887	20,922	20,900	19,605	
8150 Workers' Compensation	1,786	1,609	1,689	1,848	
Subtotal	205,400	206,504	211,312	169,190	-18.07%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	14,906	9,000	9,000	9,000	
8240 Gas & Oil	6,154	5,500	7,000	7,000	
8245 Office Supplies	499	500	750	750	
8246 Postage	1,842	2,000	2,000	2,000	
8264 Software Maintenance	1,747	1,000	1,840	1,900	
8266 Vehicle Maintenance	1,974	2,500	2,500	2,500	
8267 Equipment Maintenance	637	1,000	1,000	1,000	
8268 Other Maintenance	364	1,000	750	800	
8280 Small Tools	1,499	1,000	1,000	1,000	
8285 Wearing Apparel	1,087	1,500	1,500	1,500	
Subtotal	30,709	25,000	27,340	27,450	9.80%
Services					
8312 Maint Shop Labor	3,286	3,204	3,225	3,295	
8315 Bad Debt	409	500	500	500	
8321 Dues & Subscriptions	-	400	-	-	
8332 Liability Insurance	670	1,100	705	1,000	
8333 Vehicle Insurance	1,133	1,200	1,157	1,300	
8335 Building Insurance	119	150	119	150	
8350 Training	2,893	4,000	3,000	3,000	
8355 Outside Services	3,921	5,000	5,000	5,000	
8360 Gas Purchased Discount	(26,973)	(35,000)	(23,500)	(24,000)	
8361 Gas Purchased	562,843	450,000	431,000	438,000	
8363 Professional Services	1,051	7,200	3,000	4,000	
8373 One Call Notification	179	100	100	100	
8380 Telephone	347	400	525	530	
8390 Miscellaneous	84	500	150	200	
8392 Economic Dev Contract	400	400	400	400	
Subtotal	550,362	439,154	425,381	433,475	-1.29%
Capital Outlay					
8420 Improvements	-	-	-	6,667	
8440 Mains & Lines	-	300,000	-	300,000	
8450 Meters & Regulators	5,540	-	-	-	
8465 Software	-	460	460	-	
8490 Equipment	-	2,875	2,875	-	
Subtotal	5,540	303,335	3,335	306,667	1.10%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Debt Service					
8527 Interest - CO 2008	6,596	-	-	-	
8528 Amort. Bond Cost - CO 2008	151	165	165	-	
8531 Principal - CO 2010	13,685	13,305	13,305	-	
8529 Interest - CO 2010	5,828	9,491	9,491	-	
8530 Amort. Bond Cost - CO 2010	213	426	426	483	
Subtotal	26,473	23,387	23,387	483	-97.93%
Transfers					
8393 Gross Receipts Fee	33,536	28,000	27,190	35,594	
8605 Transfer to General Fund	138,834	72,456	72,593	78,310	
8607 Transfer to Debt Service Fund	1,212	-	-	22,751	
8610 Transfer to Equipment Fund	5,000	5,000	5,000	5,000	
Subtotal	178,582	105,456	104,782	141,655	34.33%
Total Expenditures	\$ 997,066	\$ 1,102,836	\$ 795,537	\$ 1,078,920	-2.17%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

Fund:
Utility

Department:
Maintenance

Account:
03-74

Program Description:

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

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Maintenance

Account:
03-74

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 59,368	\$ 59,786	\$ 60,000	\$ 61,326	2.58%
Maintenance & Supplies	5,766	3,850	3,800	3,850	0.00%
Services	(21,707)	(21,339)	(21,230)	(21,681)	1.60%
Subtotal	<u>43,427</u>	<u>42,297</u>	<u>42,570</u>	<u>43,495</u>	2.83%
Total Expenditures	<u>\$ 43,427</u>	<u>\$ 42,297</u>	<u>\$ 42,570</u>	<u>\$ 43,495</u>	2.83%

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 43,024	\$ 43,264	\$ 43,264	\$ 44,562	
8103 Wages, Overtime	116	-	250	-	
8107 Longevity	560	620	620	680	
8120 Social Security	3,407	3,357	3,380	3,461	
8130 TMRS Retirement	6,459	6,608	6,500	6,420	
8140 Health & Life Insurance	4,710	4,952	4,952	4,954	
8150 Workers' Compensation	1,091	985	1,034	1,249	
Subtotal	<u>59,368</u>	<u>59,786</u>	<u>60,000</u>	<u>61,326</u>	2.58%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Maintenance

Account:
03-74

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	2,108	1,500	1,500	1,500	
8245 Office Supplies	19	50	50	50	
8266 Vehicle Maintenance	1,600	-	150	200	
8268 Other Maintenance	336	600	400	400	
8280 Small Tools	1,495	1,500	1,500	1,500	
8285 Wearing Apparel	209	200	200	200	
Subtotal	5,766	3,850	3,800	3,850	0.00%
Services					
8313 Reimb. Maintenance Labor	(22,345)	(21,789)	(21,930)	(22,406)	
8380 Telephone	639	450	700	725	
Subtotal	(21,707)	(21,339)	(21,230)	(21,681)	1.60%
Total Expenditures	\$ 43,427	\$ 42,297	\$ 42,570	\$ 43,495	2.83%

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

Water/Gas Capital Project

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~UTILITY CAPITAL PROJECT FUND SUMMARY~					
Resources:					
Total Beginning Balance	\$ 1,690,456	\$ 1,245,242	\$ 1,092,458	\$ 1,063,463	-14.60%
Revenues & Transfers In	9,098	357,000	33,600	340,000	N/A
Total Funds Available	1,699,554	1,602,242	1,126,058	1,403,463	-12.41%
Uses/Deductions					
Expenditures & Transfers Out	607,096	1,252,000	62,595	1,403,463	12.10%
Ending Fund Balance					
Total Ending Fund Balance	1,092,458.28	350,242	1,063,463	0	-100.00%
Fund Total	\$ 1,092,458	\$ 350,242	\$ 1,063,463	\$ 0	
Net Revenue (Expenditures)	(597,998)	(895,000)	(28,995)	(1,063,463)	

**CITY OF COLUMBUS, TEXAS
Water/Gas Capital Project
2011-2012 BUDGET**

Fund:
Utility

Department:
N/A

Account:

Classification	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
4200 Grants	-	350,000	18,000	332,000	
5100 Interest	9,098	7,000	15,600	8,000	N/A
Total Revenues	<u>\$ 9,098</u>	<u>\$ 357,000</u>	<u>\$ 33,600</u>	<u>\$ 340,000</u>	N/A
Expenditures					
Capital Outlay	607,096	1,252,000	62,595	1,403,463	12.10%
Total Expenditures	<u>\$ 607,096</u>	<u>\$ 1,252,000</u>	<u>\$ 62,595</u>	<u>\$ 1,403,463</u>	12.10%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Capital Outlay					
8440 Gas Lines	\$ -	\$ 300,000	\$ -	\$ 300,000	
8422 Water Distribution System	576,849	490,000	9,095	634,463	
8423 Water Plant	2,348	-	-	-	
8424 Telemetry	6,400	-	-	-	
8425 Tower Demolition	-	62,000	-	62,000	
8471 Water Well	21,499	400,000	53,500	407,000	
Subtotal	<u>607,096</u>	<u>1,252,000</u>	<u>62,595</u>	<u>1,403,463</u>	12.10%
Total Expenditures	<u>\$ 607,096</u>	<u>\$ 1,252,000</u>	<u>\$ 62,595</u>	<u>\$ 1,403,463</u>	12.10%

**CITY OF COLUMBUS, TEXAS
Water/Gas Capital Project
2011-2012 BUDGET**

Fund:
Utility

Department:
N/A

Account:

Project Detail

	Spent to Date
Bond Proceeds	\$ 2,746,000
Interest & Fee Refund Revenue	55,060
Total Revenue	<u>2,801,060</u>
Water Projects	
Highway 71 Improvements	77,180
Water Line Distribution	734,921
Water Line-Charter Street	550,012
Water Plant-2009	48,504
Telemetry	72,229
City Park Aerator	180,122
Water Well	53,500
Gas Projects	
Gas Lines	10,470
Total Spent to Date	<u>1,726,938</u>
Total Funds Available	<u><u>\$ 1,074,122</u></u>

Supplemental Information

**CITY OF COLUMBUS, TEXAS
2011-2012 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	\$ 28,143	\$ 36,937	\$ 36,937	\$ 36,937	\$ 36,937	\$ 175,891
8107 Longevity	82	108	108	108	108	515
8106 Council Attendance	1,360	1,785	1,785	1,785	1,785	8,500
8120 Social Security	2,263	2,971	2,971	2,971	2,971	14,145
8130 TMRS Retirement	4,005	5,257	5,257	5,257	5,257	25,032
8140 Health & Life Insurance	2,401	3,151	3,151	3,151	3,151	15,007
8150 Workers' Compensation	108	142	142	142	142	674
Maintenance & Supplies						
8210 General Supplies	192	252	252	252	252	1,200
8245 Office Supplies	960	1,260	1,260	1,260	1,260	6,000
8246 Postage	48	63	63	63	63	300
8260 Building Maintenance	320	420	420	420	420	2,000
8263 Office Equipment Maint	48	63	63	63	63	300
8264 Software Maintenance	1,280	1,680	1,680	1,680	1,680	8,000
8267 Equipment Maintenance	160	210	210	210	210	1,000
Services						
8317 Appraisal District Fee	3,104	4,074	4,074	4,074	4,074	19,400
8321 Dues & Subscriptions	560	735	735	735	735	3,500
8325 Election Expense	336	441	441	441	441	2,100
8326 Electricity	2,640	3,465	3,465	3,465	3,465	16,500
8332 Liability Insurance	400	525	525	525	525	2,500
8335 Building Insurance	160	210	210	210	210	1,000
8350 Training	560	735	735	735	735	3,500
8355 Outside Services	960	1,260	1,260	1,260	1,260	6,000
8360 Janitorial Service	1,382	1,814	1,814	1,814	1,814	8,640
8362 Printing & Advertising	120	158	158	158	158	750
8363 Professional Services	4,480	5,880	5,880	5,880	5,880	28,000
8367 Legal Fees	1,440	1,890	1,890	1,890	1,890	9,000
8370 Rent/Lease	952	1,250	1,250	1,250	1,250	5,950
8372 Vehicle Allowance	-	-	-	-	-	-
8374 Capital Lease Payments	-	-	-	-	-	-
8380 Telephone	640	840	840	840	840	4,000
8385 Utilities	320	420	420	420	420	2,000
8390 Miscellaneous	240	315	315	315	315	1,500
8392 Economic Dev Contract	-	-	-	-	-	-
8394 Public Relations	-	-	-	-	-	-
8525 Interest	-	-	-	-	-	-
Fire Pension	-	42,400	-	-	-	42,400
Total	\$ 59,665	\$ 120,710	\$ 78,310	\$ 78,310	\$ 78,310	415,304

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

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

Fund/Department Position Title	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-2012 Budget	Var %
GENERAL FUND:					
<u>Administration</u>					
City Manager	1.00	1.00	1.00	1.00	
Finance Director/City Secre	1.00	1.00	1.00	1.00	
Assistant City Secretary	1.00	1.00	1.00	1.00	
Administrative Assistant	0.25	0.25	-	-	
Subtotal	3.25	3.25	3.00	3.00	-7.69%
<u>Municipal Court</u>					
Judge	1.00	1.00	1.00	1.00	
Clerk	0.50	0.50	0.50	0.50	
Subtotal	1.50	1.50	1.50	1.50	0.00%
<u>Police Department</u>					
Police Chief	1.00	1.00	1.00	1.00	
Police Lieutenant	1.00	1.00	1.00	1.00	
Police Sergeant	2.00	2.00	2.00	2.00	
Police Corporal	1.00	1.00	1.00	1.00	
Patrol Officer	5.00	5.00	5.00	5.00	
Administrative Assistant	1.00	1.00	1.00	1.00	
Subtotal	11.00	11.00	11.00	11.00	0.00%
<u>Code Enforcement</u>					
Building Inspector	0.50	0.50	0.50	1.05	
Subtotal	0.50	0.50	0.50	1.05	110.00%
<u>Parks Department</u>					
Superintendent	0.45	0.45	0.45	0.45	
Laborer	3.00	3.00	3.00	3.10	
Subtotal	3.45	3.45	3.45	3.55	2.90%
<u>Swimming Pool</u>					
Pool Manager	0.20	0.20	0.20	0.20	
Life Guards	0.70	0.70	0.70	0.70	
Subtotal	0.90	0.90	0.90	0.90	0.00%
<u>Golf Course</u>					
Laborer	-	-	-	1.80	
Subtotal	-	-	-	1.80	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	0.75	0.75	0.75	0.75	
Subtotal	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>	0.00%
<u>Public Works</u>					
Superintendent	0.45	0.45	0.45	0.45	
Crew Chief	2.00	2.00	2.00	1.90	
Laborer	2.00	2.00	2.00	2.00	
Subtotal	<u>4.45</u>	<u>4.45</u>	<u>4.45</u>	<u>4.35</u>	-2.25%
Total General Fund	28.80	28.80	28.55	30.90	7.29%
UTILITY FUND:					
<u>Water Department</u>					
Superintendent	1.00	1.00	1.00	1.00	
Laborer	1.00	1.00	1.00	1.00	
Clerk	1.00	1.00	1.00	1.00	
Building Inspector	0.25	0.25	0.25	-	
Subtotal	<u>3.25</u>	<u>3.25</u>	<u>3.25</u>	<u>3.00</u>	-7.69%
<u>Sewer Department</u>					
Plant Operator	1.00	1.00	1.00	1.00	
Laborer	1.00	1.00	1.00	1.00	
Clerk	0.50	0.50	0.50	0.50	
Subtotal	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	0.00%
<u>Garbage Department</u>					
Superintendent	0.10	0.10	0.10	0.10	
Heavy Garbage Pickup	-	-	-	0.20	
Recycle Assistant	0.40	0.40	0.40	0.40	
Subtotal	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.70</u>	40.00%
<u>Gas Department</u>					
Foreman	1.00	1.00	1.00	-	
Laborer	2.00	2.00	2.00	3.00	
Clerk	1.00	1.00	1.00	1.00	
Building Inspector	0.25	0.25	0.25	-	
Subtotal	<u>4.25</u>	<u>4.25</u>	<u>4.25</u>	<u>4.00</u>	-5.88%
<u>Maintenance</u>					
Foreman	1.00	1.00	1.00	1.00	
Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	0.00%
Total Utility Fund	11.50	11.50	11.50	11.20	-2.61%
TOTAL FTE's	<u>40.30</u>	<u>40.30</u>	<u>40.05</u>	<u>42.10</u>	4.47%

**CITY OF COLUMBUS, TEXAS
2011-2012 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
- 06 **Capital Projects Fund** - used to account for improvement to City Hall and the Fire Station
- 07 **Firemen's Relief & Retirement** - this fund is not used
- 08 **General Fixed Assets Fund** - used to account for the General Fund Assets
- 09 **Long Term Debt Service** - this fund is not used.
- 10 **Water & Sewer Project Fund** - used to account for the Utility Fund capital projects
- 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 **Special Reserve Fund** - this fund is not used
- 16 **Great Southern Wood Fund** - this fund is not used
- 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
2011-2012 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
2011-2012 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
2011-2012 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
2011-2012 BUDGET**

Chart of Accounts

Expenditures (Continued)

Maintenance & Supplies (Continued)

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

Services

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

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

Chart of Accounts

Expenditures (Continued)

Services (Continued)

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

Capital Outlay

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

Debt Service

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

**CITY OF COLUMBUS, TEXAS
2011-2012 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
2011-2012 BUDGET**

Maintenance Reimbursement Schedule

Maintenance Shop Expenses.

FY12

	Police 21%	Fire 2%	Code 1%	Parks 2%	PW 40%	Water 12%	Sewer 17%	Gas 5%	Total 100%
Personnel									
8102 Wages	\$ 9,358	\$ 891	\$ 446	\$ 891	\$ 17,825	\$ 5,347	\$ 7,576	\$ 2,228	\$ 44,562
8107 Longevity	143	14	7	14	272	82	116	34	680
8120 Social Security	727	69	35	69	1,384	415	588	173	3,461
8130 TMRS Retirement	1,348	128	64	128	2,568	770	1,091	321	6,420
8140 Health & Life Insurance	1,040	99	50	99	1,982	595	842	248	4,954
8150 Workers' Compensation	262	25	12	25	500	150	212	62	1,249
Maintenance & Supplies									
8210 General Supplies	315	30	15	30	600	180	255	75	1,500
8245 Office Supplies	11	1	1	1	20	6	9	3	50
8266 Vehicle Maintenance	42	4	2	4	80	24	34	10	200
8268 Other Maintenance	84	8	4	8	160	48	68	20	400
8280 Small Tools	315	30	15	30	600	180	255	75	1,500
8285 Wearing Apparel	42	4	2	4	80	24	34	10	200
Services									
8380 Telephone	152	15	7	15	290	87	123	36	725
Total	13,839	1,318	659	1,318	26,360	7,908	11,203	3,295	65,901

FY11

	Police 21%	Fire 2%	Code 1%	Parks 2%	PW 40%	Water 12%	Sewer 17%	Gas 5%	Total 100%
Estimate	13,545	1,290	645	1,290	25,800	7,740	10,965	3,225	64,500

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET**

GROSS RECEIPTS SCHEDULE
Transferred from Utility Fund to General Fund

FY12 Budget

Department	Percent	Revenue	Gross Receipts
Water	8%	880,550	70,444
Sewer	8%	674,755	53,980
	mcf's	Per mcf	Gross Receipts
Gas	71,189	0.50	35,594
		Total	160,019

FY11 Estimate

Department	Percent	Revenue	Gross Receipts
Water	7%	902,950	63,207
Sewer	7%	635,850	44,510
	mcf's	Per mcf	Gross Receipts
Gas	67,974	0.40	27,190
		Total	134,906

**CITY OF COLUMBUS, TEXAS
2011-2012 BUDGET
Capital Outlay Summary**

	Improvements 8420	Vehicles 8480	Equipment 8490	Water/Gas Project various	Water Well- Grant	2011-2012 Total
Administration - 10	23,000					23,000
Municipal Court - 11	-					-
Police Department - 20	25,000	28,000				53,000
Fire Department - 30			7,000			7,000
Code Enforcement Dept - 40						-
Parks Department - 50	100,000					100,000
Swimming Pool - 51						-
Golf Course - 52						-
Library Department - 53	14,100					14,100
Public Works Department - 60	5,000	24,000				29,000
Total-General Fund	167,100	52,000	7,000	-	-	226,100
Water Department - 70	6,667			771,463	332,000	1,110,130
Sewer Department - 71	6,667		53,500			60,167
Garbage Department - 72			20,000			20,000
Gas Department - 73	6,667			300,000		306,667
Total-Utility Fund	20,001	-	73,500	1,071,463	332,000	1,496,964
						1,723,064

Adminstration-Improvements	23,000	(Grant)	City Hall Windows
Police Department-Improvements	5,000		Fueling Station
	20,000		Storage Building
Police Department-Vehicles	28,000	(Eq Fund)	Police Car
Fire Department-Equipment	7,000		Bunker Gear Washer
Parks Department-Improvements	100,000	(Grant)	Paving at Little League
Library Dept-Improvements	14,100		Air Conditioners
Public Works Dept-Improvements	5,000		Fueling Station
Public Works Dept-Vehicles	24,000		F250 Pickup Truck
Water Department-Improvements	6,667		Fueling Station
Water Department-W/G Proj	634,463	(W/G Project)	Water Distribution
Water Department-W/G Proj	62,000	(W/G Project)	Tower Demo.
Water Department-W/G Proj	75,000	(W/G Project)	Water Well #9
Water Department-Grant	332,000	(Grant)	Water Well #9
Sewer Department-Equipment	8,500		Sewer Camera
	45,000		Sewer Machine
Sewer Department-Improvements	6,667		
Garbage Department-Equipment	20,000		Fork Lift
Gas Department-Equipment	6,667		Fork Lift
Gas Department-W/G Proj	300,000	(W/G Project)	Gas Lines
Total	1,723,064		

Other Major Purchases

Public Works 60-8269	75,000	Street Seal Coat
Water Department 70-8267	90,000	Water Tower Painting

