



# **CITY OF COLUMBUS**

## **OPERATING BUDGET**

**OCTOBER 1, 2012 TO SEPTEMBER 30, 2013**

**This Budget will raise more total property taxes than last year's budget by \$13,428 or 2.0%, and of that amount, \$6,654 is tax revenue to be raised from new property added to the tax roll this year.**



**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

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**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**Principal Officials**

<b>Name</b>	<b>Title</b>
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
Tomas Ramirez	Acting Police Chief
Walter Glaeser	Fire Chief
Michael Poncik	Public Works Superintendent
Jody Ripper	Utilities Superintendent
Nancy Koehl	Library Director

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**COMBINED BUDGET SUMMARY**

<b>Fund</b>	<b>Estimated Beginning Balance 10/01/2012</b>	<b>Revenues &amp; Transfers In</b>	<b>Expenditures &amp; Transfers Out</b>	<b>Estimated Ending Balance 9/30/1013</b>
<b>GOVERNMENTAL FUND TYPES:</b>				
GENERAL FUND	\$ 844,090	\$ 2,607,153	\$ 2,765,581	\$ 685,663
<b>SPECIAL REVENUE FUNDS:</b>				
Equipment Fund	57,722	20,700	28,000	50,422
Fire Equipment Fund	234,512	32,350	-	266,862
Hotel Occupancy Tax Fund	453,848	263,000	263,000	453,848
Subtotal Special Revenue Funds	<u>746,081</u>	<u>316,050</u>	<u>291,000</u>	<u>771,131</u>
<b>DEBT SERVICE FUNDS:</b>				
Debt Service 2005	90	354,368	353,618	840
Debt Service 2010	(1,011)	299,914	298,063	841
Subtotal Debt Service	<u>(920)</u>	<u>654,282</u>	<u>651,680</u>	<u>1,681</u>
CAPITAL PROJECTS FUND	-	-	-	-
<b>TOTAL GOVERNMENTAL FUNDS</b>	<u>1,589,251</u>	<u>3,577,485</u>	<u>3,708,261</u>	<u>1,458,475</u>
<b>PROPRIETARY FUND TYPES:</b>				
UTILITY FUND	3,235,583	3,606,333	4,972,566	1,869,350
<b>TOTAL PROPRIETARY FUNDS</b>	<u>3,235,583</u>	<u>3,606,333</u>	<u>4,972,566</u>	<u>1,869,350</u>
<b>GRAND TOTAL</b>	<u>\$ 4,824,834</u>	<u>\$ 7,183,818</u>	<u>\$ 8,680,827</u>	<u>\$ 3,327,825</u>

**CITY OF COLUMBUS, TEXAS**  
**2012-2013 Budget**  
**Budget Fund Summary**

	Fund			
	General	Utility	2008 Water/Gas Impr. Project	Combined Utility
<b>FY 12/13 Est. Starting Balance</b>	<b>844,090</b>	<b>2,277,514</b>	<b>958,069</b>	<b>3,235,583</b>
FY 12/13 Budgeted Revenues	2,607,153	3,601,333	5,000	3,606,333
FY 12/13 Budgeted Expenditures	2,765,581	4,009,496	963,070	4,972,566
Net Revenues/(Net Expenditures)	(158,428)	(408,164)	(958,070)	(1,366,233)
<b>12/13 Year End Balance</b>	<b>685,663</b>	<b>1,869,350</b>	<b>(0)</b>	<b>1,869,350</b>

W/O Capital Expenditures	General	Combined Utility	Gain/(Loss)
FY 12/13 Budgeted Revenues	2,384,153	3,251,333	
FY 12/13 Budgeted Expenditures	2,491,665	3,557,663	
Net Revenues/(Net Expenditures)	(107,512)	(306,331)	(413,842)

	Fund					
	Equipment	Hotel Tax	Fire Equipment	Debt Service 05	Debt Service 10	Capital Project
<b>FY 12/13 Est. Starting Balance</b>	<b>57,722</b>	<b>453,848</b>	<b>234,512</b>	<b>90</b>	<b>(1,011)</b>	<b>0</b>
FY 12/13 Budgeted Revenues	20,700	263,000	32,350	354,368	299,914	0
FY 12/13 Budgeted Expenditures	28,000	263,000	0	353,618	298,063	0
Net Revenues/(Net Expenditures)	(7,300)	0	32,350	750	1,852	0
<b>12/13 Year End Balance</b>	<b>50,422</b>	<b>453,848</b>	<b>266,862</b>	<b>840</b>	<b>841</b>	<b>0</b>

## GENERAL FUND

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

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**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**FYE 2013 General Fund Long-Term Financial Plan**

	Actual 2008-09	Actual 2009-10	Actual 2010-11	Estimate 2011-12	2012-13
<b>Beginning Fund Balance</b>	<b>762,933</b>	<b>718,884</b>	<b>943,650</b>	<b>849,071</b>	<b>844,090</b>
<b>Revenues:</b>					
Property Taxes	434,243	477,045	528,317	577,300	590,404
Other Local Taxes	999,113	1,042,998	1,004,620	1,036,600	1,063,800
Licenses/Permits/Fees	40,388	39,062	37,766	33,392	35,510
Capital & Property	6,183	6,708	8,301	8,900	9,700
Municipal Court	74,652	57,622	67,635	78,050	75,350
Public Safety	4,021	88,664	36,183	900	900
Fire Department	-	250	18,000	9,503	-
Library	37,720	35,247	38,165	17,280	12,250
Recreation	13,368	11,291	13,633	12,600	12,800
Miscellaneous	12,265	13,810	4,233	44,181	169,500
Transfers	434,651	675,776	476,517	552,901	636,940
Other Sources	-	-	-	-	-
<b>Total Revenue</b>	<b>2,056,604</b>	<b>2,448,473</b>	<b>2,233,371</b>	<b>2,371,607</b>	<b>2,607,153</b>
<b>Operating Expenditures:</b>					
Personnel	1,413,752	1,501,928	1,550,969	1,569,295	1,720,932
Maintenance & Supplies	277,753	225,746	336,306	317,096	357,160
Services	342,902	336,505	340,179	349,047	390,923
Transfers	12,650	12,650	12,650	22,650	22,650
<b>Total Operating Expenditures</b>	<b>2,047,056</b>	<b>2,076,829</b>	<b>2,240,104</b>	<b>2,258,087</b>	<b>2,491,665</b>
<b>Non-Operating Expenditures:</b>					
Debt Service	-	-	-	-	-
Capital Outlay	53,596	146,878	87,847	118,500	273,916
<b>Total Non-Operating Expenditures</b>	<b>53,596</b>	<b>146,878</b>	<b>87,847</b>	<b>118,500</b>	<b>273,916</b>
<b>Total Expenditures</b>	<b>2,100,653</b>	<b>2,223,707</b>	<b>2,327,950</b>	<b>2,376,587</b>	<b>2,765,581</b>
<b>Ending Fund Balance</b>	<b>718,884</b>	<b>943,650</b>	<b>849,071</b>	<b>844,090</b>	<b>685,663</b>
<b>Calculation of available funds:</b>					
Ending Fund Balance	718,884	943,650	849,071	844,090	685,663
Less 20% required minimum balance	409,411	415,366	448,021	451,617	498,333
Excess funds available for capital projects	309,473	528,284	401,050	392,473	187,330
<b>Tax rate variable:</b>					
General Fund	0.19202	0.21024	0.22364	0.23576	0.23576
Debt Service Fund	0.08110	0.06288	0.04948	0.03736	0.03736
<b>Total</b>	<b>0.27312</b>	<b>0.27312</b>	<b>0.27312</b>	<b>0.27312</b>	<b>0.27312</b>
<b>Staffing variable:</b>					
Full-time equivalent positions	N/A	28.80	28.55	29.10	29.80
Average cost per FTE	N/A	52,150	54,325	53,928	57,749

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**FYE 2013 General Fund Long-Term Financial Plan**

2013-14	2014-15	2015-16
<b>685,663</b>	<b>671,392</b>	<b>679,032</b>
608,116	626,359	645,150
1,116,990	1,172,840	1,231,481
36,575	37,673	38,803
9,991	10,291	10,599
77,611	79,939	82,337
927	955	983
-	-	-
12,618	12,996	13,386
13,184	13,580	13,987
20,085	20,688	21,308
656,048	675,729	696,001
-	-	-
<b>2,552,144</b>	<b>2,651,048</b>	<b>2,754,036</b>
1,772,560	1,825,737	1,880,509
367,875	378,911	390,278
402,650	414,730	427,172
23,330	24,029	24,750
<b>2,566,415</b>	<b>2,643,407</b>	<b>2,722,709</b>
-	-	-
-	-	-
<b>2,566,415</b>	<b>2,643,407</b>	<b>2,722,709</b>
<b>671,392</b>	<b>679,032</b>	<b>710,359</b>
671,392	679,032	710,359
513,283	528,681	544,542
158,109	150,351	165,817
0.23626	0.23626	0.23626
0.03686	0.03686	0.03686
0.27312	0.27312	0.27312
29.80	29.80	29.80
59,482	61,266	63,104

**GENERAL FUND FINANCIAL PROJECTION**

The plan presents the General Fund over eight fiscal years: three previous years, the estimate for FYE 2012, the budget for FYE 2013 and three projected years. The projections made for fiscal years 2014-2016 make the following assumptions.

Assumes ad valorem property values will increase in FY14, FY15, and FY16 by 3% per year. 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 3% each year due to expected increase in fuel costs and inflation.

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**GENERAL FUND SUMMARY**

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~GENERAL FUND SUMMARY~</b>					
<b>Resources:</b>					
Total Beginning Balance	\$ 943,650	\$ 776,214	\$ 849,071	\$ 844,090	8.74%
Revenues & Transfers In	2,233,371	2,538,187	2,371,607	2,607,153	2.72%
<b>Total Funds Available</b>	<b>3,177,021</b>	<b>3,314,401</b>	<b>3,220,678</b>	<b>3,451,243</b>	<b>4.13%</b>
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	2,327,950	2,720,980	2,376,587	2,765,581	1.64%
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	849,071	593,421	844,090	685,663	15.54%
Reserved for Contingencies	-	-	-	-	
Reserved for Future Expenditures	-	-	-	-	
<b>Unreserved Fund Balance</b>	<b>849,071</b>	<b>593,421</b>	<b>844,090</b>	<b>685,663</b>	
<b>Total Expenditures</b>					
	2,327,950	2,720,980	2,376,587	2,765,581	
<b>Less: Capital Expenditures</b>	<b>87,847</b>	<b>234,100</b>	<b>118,500</b>	<b>273,916</b>	
<b>Operating Expenditures</b>	<b>2,240,104</b>	<b>2,486,880</b>	<b>2,258,087</b>	<b>2,491,665</b>	
<b>Target Fund Balance 20% of Operating Expenditures</b>					
	448,021	497,376	451,617	498,333	
<b>Actual Fund Balance</b>	<b>849,071</b>	<b>593,421</b>	<b>844,090</b>	<b>685,663</b>	
<b>Difference</b>	<b>401,050</b>	<b>96,045</b>	<b>392,473</b>	<b>187,330</b>	
<b>Net Revenue (Expenditures)</b>	<b>(94,579)</b>	<b>(182,793)</b>	<b>(4,980)</b>	<b>(158,428)</b>	

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**GENERAL FUND REVENUE DETAIL**

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b><u>PROPERTY TAXES:</u></b>					
05-3150 Property Tax: Current	\$ 509,539	\$ 568,083	\$ 549,300	\$ 580,904	2.26%
05-3200 Property Tax: Delinquent	11,201	5,500	18,000	5,500	0.00%
05-3300 Property Tax: P & I	7,577	4,000	10,000	4,000	0.00%
Subtotal	<u>528,317</u>	<u>577,583</u>	<u>577,300</u>	<u>590,404</u>	<u>2.22%</u>
<b><u>OTHER LOCAL TAXES</u></b>					
05-3400 Sales Tax	732,969	730,000	770,000	797,000	9.18%
05-3500 Franchise Fees	261,982	260,000	260,000	260,000	0.00%
05-3700 Mixed Beverage Tax	9,670	8,000	6,600	6,800	-15.00%
Subtotal	<u>1,004,620</u>	<u>998,000</u>	<u>1,036,600</u>	<u>1,063,800</u>	<u>6.59%</u>
<b><u>LICENSES/PERMITS/FEEES</u></b>					
05-3900 Beverage Permits	2,573	3,500	4,800	4,000	14.29%
05-3910 Building Permits	19,485	20,000	19,000	20,000	0.00%
05-3920 License: Dog	60	60	72	60	0.00%
05-3940 Elect. Permits & Lic Fees	4,063	3,000	3,000	3,800	26.67%
05-3950 Mechanical Permits	4,177	3,500	3,500	4,300	22.86%
05-3960 Plumbing Permits	1,115	1,400	1,400	2,200	57.14%
05-3980 Peddling Permits	140	100	120	100	0.00%
05-3995 Demolition Fees	-	-	-	-	N/A
05-6200 Dog Impoundment Fee	690	600	1,000	600	0.00%
05-6201 Dog Vaccination Fee	130	150	200	150	0.00%
05-6800 Insufficient Checks	4	-	-	-	N/A
05-6900 Cemetery Burial Fee	-	-	-	-	N/A
05-7200 Miscellaneous	5,330	5,000	300	300	-94.00%
Subtotal	<u>37,766</u>	<u>37,310</u>	<u>33,392</u>	<u>35,510</u>	<u>-4.82%</u>
<b><u>CAPITAL &amp; PROPERTY</u></b>					
05-5100 Investments & Interest	6,876	11,500	7,500	8,500	-26.09%
05-5200 Leases & Rentals	1,425	1,200	1,400	1,200	0.00%
Subtotal	<u>8,301</u>	<u>12,700</u>	<u>8,900</u>	<u>9,700</u>	<u>-23.62%</u>

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**GENERAL FUND REVENUE DETAIL**

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~REVENUE DETAIL (Continued)~</b>					
<b><u>MUNICIPAL COURT</u></b>					
11-4000 Court Fines	45,560	44,000	56,000	55,000	25.00%
11-7205 Arrest Fees	2,534	2,500	3,000	2,500	0.00%
11-7206 Driving Safety Course Fees	490	500	600	500	0.00%
11-7201 Warrant Fees	5,428	4,500	4,900	4,900	8.89%
11-7209 Traffic Fees	1,274	1,100	1,300	1,300	18.18%
11-7211 Child Safety Fees	2,452	2,300	3,000	2,500	8.70%
11-7213 Administrative Fees	640	375	500	500	33.33%
11-7214 Court Security Fees	1,459	1,400	1,400	1,400	0.00%
11-7215 Court Technology Fees	1,937	1,900	1,900	1,900	0.00%
11-7216 Omnibase	698	400	600	500	25.00%
11-7217 City Judicial Fee	296	350	350	350	0.00%
11-7218 City Judicial Fee	-	-	-	-	N/A
11-7200 Miscellaneous	4,865	3,800	4,500	4,000	5.26%
Subtotal	67,635	63,125	78,050	75,350	19.37%
<b><u>PUBLIC SAFETY</u></b>					
20-7200 Miscellaneous	1,969	800	900	900	12.50%
20-4200 Grant Funds	32,475	-	-	-	N/A
20-4401 Donations	500	-	-	-	N/A
20-4402 Forfeiture Revenue	-	-	-	-	N/A
20-4403 LEOSE Revenue	1,239	1,200	-	-	-100.00%
Subtotal	36,183	2,000	900	900	-55.00%
<b><u>FIRE DEPARTMENT</u></b>					
30-4200 Grant Funds	18,000	-	9,503	-	N/A
30-4401 Donations	-	-	-	-	N/A
Subtotal	18,000	-	9,503	-	N/A
<b><u>LIBRARY</u></b>					
53-4400 County Contributions	5,000	5,000	5,000	5,000	0.00%
53-4200 Grants	15,732	4,730	4,730	-	N/A
53-4401 Donations	5,745	-	-	-	N/A
53-5200 Lease & Rentals	2,040	1,500	900	900	-40.00%
53-7202 Fines & Fees	3,884	3,200	3,700	3,500	9.38%
53-7203 Memorials	2,747	50	50	50	0.00%
53-7204 Copies	3,018	2,500	2,900	2,800	12.00%
Subtotal	38,165	16,980	17,280	12,250	-27.86%
<b><u>RECREATION</u></b>					
52-5200 Golf Course Rental	60	120,000	-	-	N/A
51-6100 Pool Admissions	11,646	10,000	11,000	11,000	10.00%
51-7200 Pool Concessions	1,927	1,800	1,600	1,800	0.00%
Subtotal	13,633	131,800	12,600	12,800	-90.29%

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**GENERAL FUND REVENUE DETAIL**

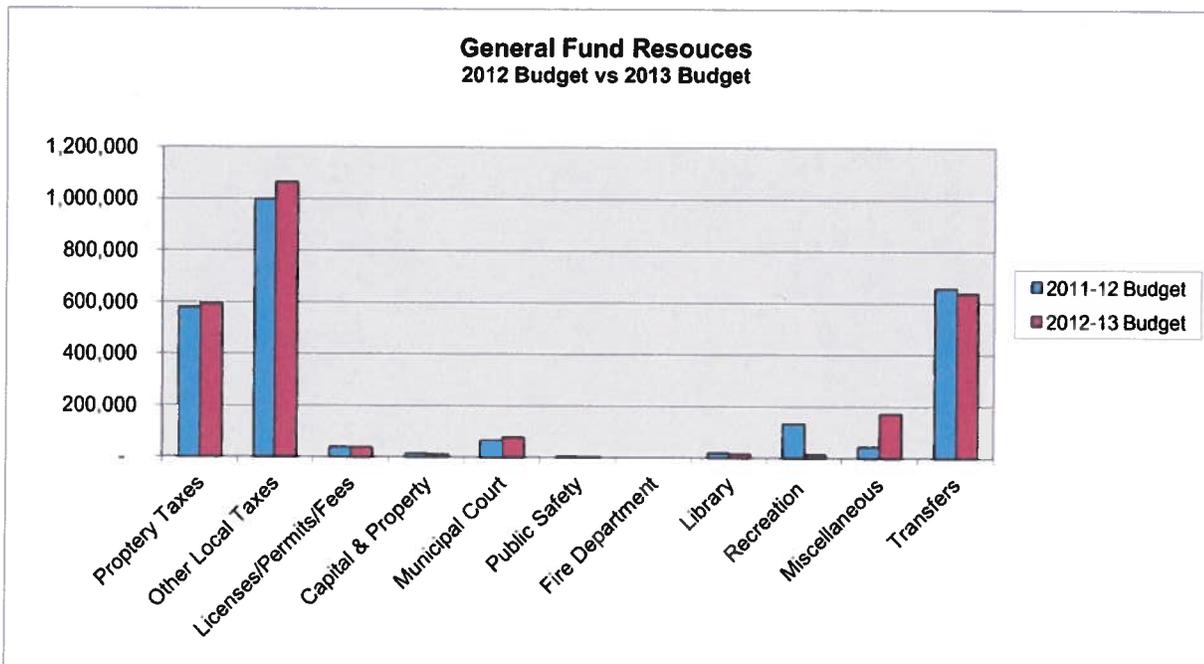
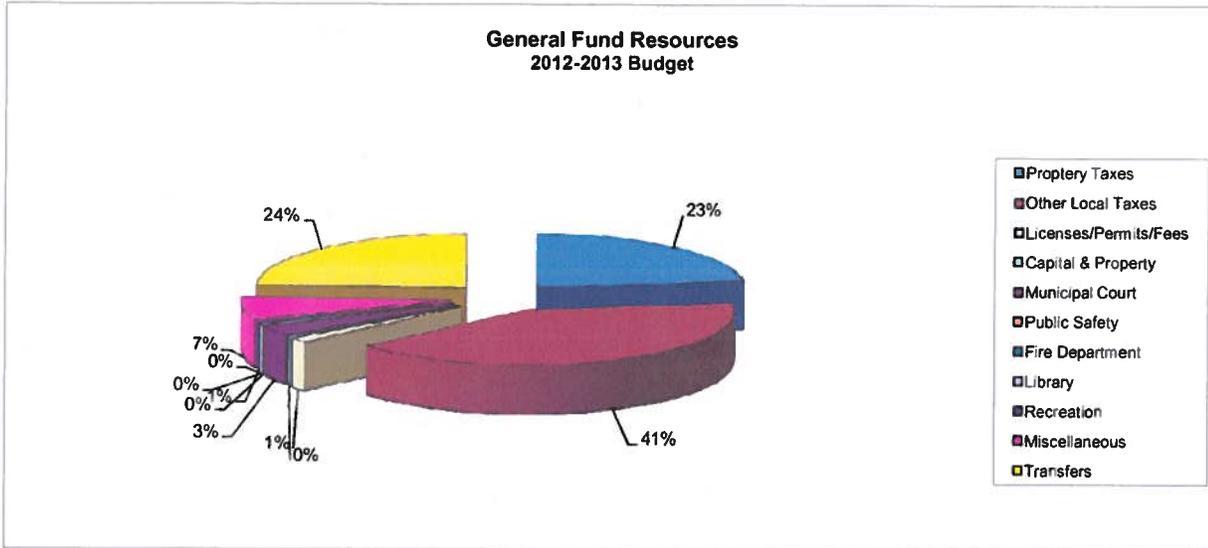
<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~REVENUE DETAIL (Continued)~</b>					
<b><u>MISCELLANEOUS</u></b>					
10-4200 Grants	-	23,030	23,030	-	-100.00%
20-7500 Gain on Sale of Assets	2,530	-	-	-	N/A
50-7200 Miscellaneous	300	-	-	-	N/A
60-4200 Grants	-	-	-	150,000	N/A
60-6500 Sale of Materials	200	19,500	17,651	19,500	0.00%
60-7200 Miscellaneous	1,203	-	3,500	-	N/A
Subtotal	4,233	42,530	44,181	169,500	298.54%
<b><u>TRANSFERS</u></b>					
05-3550 Utility Gross Receipts Fee	145,653	160,019	164,478	169,252	5.77%
20-7100 From Equipment Fund	28,000	28,000	28,000	28,000	0.00%
50-7110 Intergovernmental - CCIDC	-	100,000	-	45,000	-55.00%
05-7110 Intergovernmental - CCIDC	12,150	12,500	12,500	18,000	44.00%
05-7170 From Water Department	97,307	120,710	118,106	129,182	7.02%
05-7171 From Sewer Department	64,469	78,310	76,606	82,502	5.35%
05-7172 From Garbage Department	64,469	78,310	76,606	82,502	5.35%
05-7173 From Gas Department	64,469	78,310	76,606	82,502	5.35%
05-7175 From Utility Department	-	-	-	-	N/A
Subtotal	476,517	656,159	552,901	636,940	-2.93%
<b>TOTAL REVENUES</b>	<b>\$ 2,233,371</b>	<b>\$ 2,538,187</b>	<b>\$ 2,371,607</b>	<b>\$ 2,607,153</b>	<b>2.72%</b>

**CITY OF COLUMBUS, TEXAS  
2012-2013 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 23.626-cents to the General Fund and 3.686-cents to the Debt Service Fund. This year's effective rate is 26.994-cents per \$100 valuation and the rollback rate is 28.851-cents per \$100 valuation.



**CITY OF COLUMBUS, TEXAS  
2012-2013 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 \$0.0005 per \$100 valuation.

**RIGHT OF WAY FEES**

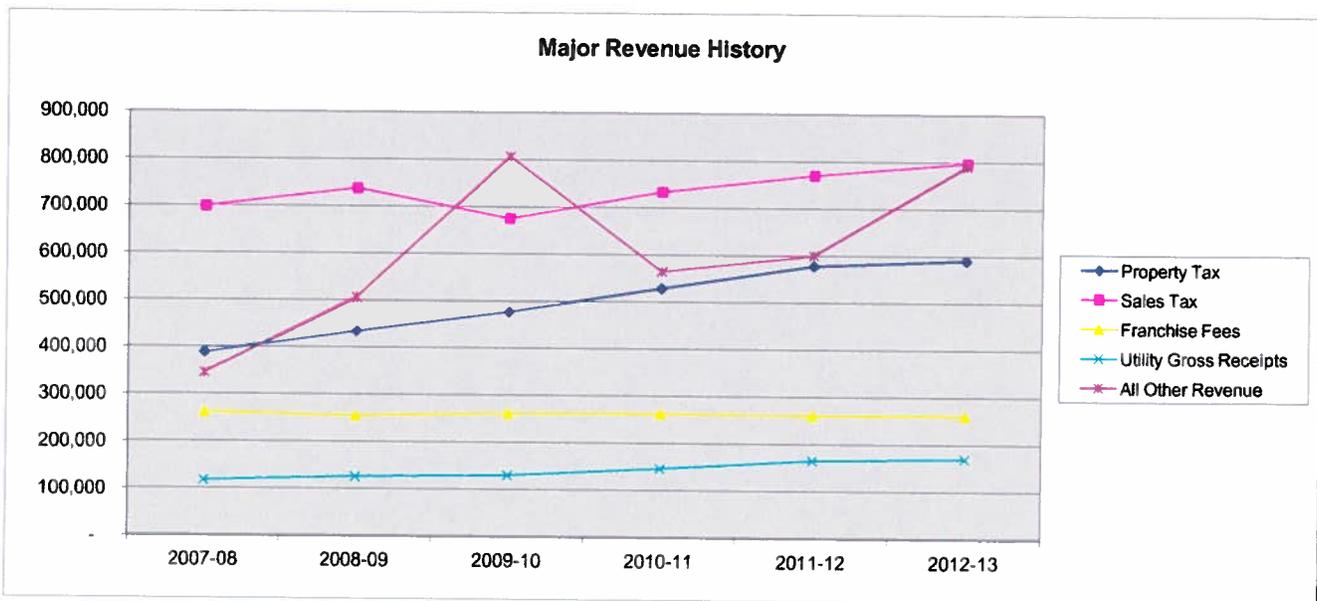
The City receives a use fee from utility providers operating within the City's rights-of-way. Right of way fees are regulated by state and federal law therefore the City has no means of increasing right of way fee revenues.

**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 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Estimated 2011-12	Budgeted 2012-13
Property Tax	388,223	434,243	477,045	528,317	577,300	590,404
Sales Tax	698,525	737,437	674,917	732,969	770,000	797,000
Franchise Fees	261,436	253,782	261,061	261,982	260,000	260,000
Utility Gross Receipts	116,633	125,192	129,806	145,653	164,478	169,252
All Other Revenue	344,928	505,950	806,557	564,451	599,829	790,498
<b>TOTAL</b>	<b>1,809,745</b>	<b>2,056,604</b>	<b>2,349,386</b>	<b>2,233,371</b>	<b>2,371,607</b>	<b>2,607,153</b>



**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**GENERAL FUND EXPENDITURE SUMMARY**

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 1,550,969	\$ 1,702,690	\$ 1,569,295	\$ 1,720,932	1.07%
Maintenance & Supplies	336,306	336,050	317,096	357,160	6.28%
Services	340,179	425,490	349,047	390,923	-8.12%
Transfers	12,650	22,650	22,650	22,650	0.00%
Subtotal	<u>2,240,104</u>	<u>2,486,880</u>	<u>2,258,087</u>	<u>2,491,665</u>	0.19%
Capital Outlay	<u>87,847</u>	<u>234,100</u>	<u>118,500</u>	<u>273,916</u>	17.01%
Total Expenditures	<u><u>2,327,950</u></u>	<u><u>2,720,980</u></u>	<u><u>2,376,587</u></u>	<u><u>2,765,581</u></u>	1.64%

**~AUTHORIZED POSITIONS~**

Administration	3.00	3.00	3.00	3.00	0.00%
Municipal Court	1.50	1.50	1.50	1.50	0.00%
Police Department	11.00	11.00	11.00	11.75	6.82%
Code Enforcement	0.50	1.05	1.05	1.00	-4.76%
Parks Department	3.45	3.55	3.45	3.45	-2.82%
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	4.35	4.45	4.45	2.30%
Total Personnel	<u>28.55</u>	<u>29.10</u>	<u>29.10</u>	<u>31.60</u>	8.59%

**~DEPARTMENT SUMMARY~**

Administration	\$ 365,369	\$ 396,704	\$ 389,339	\$ 393,666	-0.77%
Municipal Court	61,784	61,785	63,111	64,418	4.26%
Police Department	774,840	832,458	762,150	879,061	5.60%
Fire Department	127,271	133,193	127,489	140,749	5.67%
Code Enforcement	62,686	85,325	70,200	87,966	3.10%
Parks Department	219,073	318,663	201,441	222,354	-30.22%
Swimming Pool	30,182	32,463	34,487	37,313	14.94%
Golf Course	79	120,000	85	25,095	-79.09%
Library	221,403	222,037	215,229	207,734	-6.44%
Public Works	465,265	518,352	513,057	707,225	36.44%
Total Expenditures	<u><u>\$ 2,327,950</u></u>	<u><u>\$ 2,720,980</u></u>	<u><u>\$ 2,376,587</u></u>	<u><u>\$ 2,765,581</u></u>	1.64%



**CITY OF COLUMBUS, TEXAS  
2012-2013 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  
2012-2013 BUDGET EXPENDITURES**

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

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 231,131	\$ 239,764	\$ 238,769	\$ 260,276	8.56%
Maintenance & Supplies	17,994	18,800	18,500	18,800	0.00%
Services	111,438	115,140	108,320	114,590	-0.48%
Subtotal	<u>360,563</u>	<u>373,704</u>	<u>365,589</u>	<u>393,666</u>	5.34%
Capital Outlay	4,805	23,000	23,750	-	-100.00%
Total Expenditures	<u>\$ 365,369</u>	<u>\$ 396,704</u>	<u>\$ 389,339</u>	<u>\$ 393,666</u>	-0.77%

**~AUTHORIZED POSITIONS~**

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

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 170,097	\$ 175,891	\$ 175,100	\$ 191,755	
8107 Longevity	395	515	515	720	
8106 Council Attendance	6,975	8,500	8,500	8,500	
8120 Social Security	13,492	14,145	14,145	15,375	
8130 TMRS Retirement	25,470	25,032	25,000	27,341	
8140 Health & Life Insurance	14,104	15,007	15,050	15,862	
8150 Workers' Compensation	598	674	459	723	
Subtotal	<u>231,131</u>	<u>239,764</u>	<u>238,769</u>	<u>260,276</u>	8.56%

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Administration

**Account:**  
01-10

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	1,552	1,200	1,200	1,200	
8245 Office Supplies	4,719	6,000	6,000	6,000	
8246 Postage	239	300	300	300	
8260 Building Maintenance	2,065	2,000	2,000	2,000	
8263 Office Equipment Maint	38	300	100	300	
8264 Software Maintenance	8,391	8,000	7,800	8,000	
8267 Equipment Maintenance	990	1,000	1,100	1,000	
<b>Subtotal</b>	<b>17,994</b>	<b>18,800</b>	<b>18,500</b>	<b>18,800</b>	<b>0.00%</b>
<b>Services</b>					
8317 Appraisal District Fee	17,932	19,400	16,000	21,000	
8321 Dues & Subscriptions	3,281	3,500	3,800	3,500	
8325 Election Expense	1,189	2,100	1,000	2,100	
8326 Electricity	10,330	16,500	14,000	14,000	
8332 Liability Insurance	2,193	2,500	2,000	2,500	
8335 Building Insurance	791	1,000	880	1,000	
8350 Training	3,310	3,500	3,500	4,500	
8355 Outside Services	10,093	6,000	6,000	6,000	
8360 Janitorial Service	8,640	8,640	8,640	8,640	
8362 Printing & Advertising	1,554	750	750	750	
8363 Professional Services	26,677	28,000	28,000	28,000	
8367 Legal Fees	12,774	9,000	11,000	11,000	
8370 Rent/Lease	4,708	5,950	5,500	5,700	
8380 Telephone	3,926	4,000	3,300	3,500	
8385 Utilities	1,568	2,000	1,550	-	
8390 Miscellaneous	1,595	1,500	1,600	1,600	
8392 Economic Dev Contract	800	800	800	800	
8394 Public Relations	78	-	-	-	
<b>Subtotal</b>	<b>111,438</b>	<b>115,140</b>	<b>108,320</b>	<b>114,590</b>	<b>-0.48%</b>
<b>Capital Outlay</b>					
8420 Improvements	194	23,000	23,750	-	
8460 Office Equipment	4,611	-	-	-	
<b>Subtotal</b>	<b>4,805</b>	<b>23,000</b>	<b>23,750</b>	<b>-</b>	<b>-100.00%</b>
<b>Total Expenditures</b>	<b>\$ 365,369</b>	<b>\$ 396,704</b>	<b>\$ 389,339</b>	<b>\$ 393,666</b>	<b>-0.77%</b>



**CITY OF COLUMBUS, TEXAS  
2012-2013 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  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Municipal Court

**Account:**  
01-11

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 47,221	\$ 48,060	\$ 48,100	\$ 49,778	3.58%
Maintenance & Supplies	3,251	3,525	4,061	4,090	16.03%
Services	9,672	10,200	10,950	10,550	3.43%
Subtotal	<u>60,144</u>	<u>61,785</u>	<u>63,111</u>	<u>64,418</u>	4.26%
Capital Outlay	1,640	-	-	-	N/A
Total Expenditures	<u>\$ 61,784</u>	<u>\$ 61,785</u>	<u>\$ 63,111</u>	<u>\$ 64,418</u>	4.26%

**~AUTHORIZED POSITIONS~**

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

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 31,886	\$ 32,700	\$ 32,700	\$ 33,681	
8103 Wages, Overtime	60	-	-	-	
8107 Longevity	568	658	658	748	
8120 Social Security	2,485	2,552	2,552	2,634	
8130 TMRS Retirement	4,835	4,733	4,750	4,891	
8140 Health & Life Insurance	7,306	7,315	7,350	7,720	
8150 Workers' Compensation	82	102	90	105	
Subtotal	<u>47,221</u>	<u>48,060</u>	<u>48,100</u>	<u>49,778</u>	3.58%

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Municipal Court

**Account:**  
01-11

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	353	400	150	400	
8220 Janitorial Supplies	-	-	-	-	
8245 Office Supplies	1,459	1,500	2,400	2,000	
8264 Software Maintenance	1,440	1,525	1,511	1,590	
8267 Equipment Maintenance	-	100	-	100	
<b>Subtotal</b>	<b>3,251</b>	<b>3,525</b>	<b>4,061</b>	<b>4,090</b>	<b>16.03%</b>
<b>Services</b>					
8332 Liability Insurance	384	400	250	400	
8338 Municipal Court Jury Fees	-	250	1,200	600	
8350 Training	683	500	500	500	
8363 Professional Services	584	200	400	200	
8364 Warrant Collect Service	-	50	-	50	
8367 Legal Fees	7,251	8,000	8,000	8,000	
8380 Telephone	644	700	500	700	
8390 Miscellaneous	126	100	100	100	
<b>Subtotal</b>	<b>9,672</b>	<b>10,200</b>	<b>10,950</b>	<b>10,550</b>	<b>3.43%</b>
<b>Capital Outlay</b>					
8420 Improvements	1,640	-	-	-	
<b>Subtotal</b>	<b>1,640</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Total Expenditures</b>	<b>\$ 61,784</b>	<b>\$ 61,785</b>	<b>\$ 63,111</b>	<b>\$ 64,418</b>	<b>4.26%</b>



**CITY OF COLUMBUS, TEXAS  
2012-2013 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  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Police

**Account:**  
01-20

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 620,340	\$ 662,409	\$ 616,350	\$ 711,076	7.35%
Maintenance & Supplies	51,758	57,700	55,500	64,800	12.31%
Services	47,434	51,149	48,100	46,851	-8.40%
Transfers	-	5,000	5,000	5,000	0.00%
Subtotal	<u>719,532</u>	<u>776,258</u>	<u>724,950</u>	<u>827,728</u>	6.63%
Capital Outlay	55,307	56,200	37,200	51,333	-8.66%
Total Expenditures	<u>\$ 774,840</u>	<u>\$ 832,458</u>	<u>\$ 762,150</u>	<u>\$ 879,061</u>	5.60%

**~AUTHORIZED POSITIONS~**

<u>Position Title</u>					
Police Chief	1.00	1.00	1.00	1.00	
Police Lieutenant	1.00	1.00	1.00	1.00	
Police Sergeant	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	5.75	
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>11.75</u>	6.82%

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 433,902	\$ 466,850	\$ 435,000	\$ 500,619	
8103 Wages, Overtime	10,521	10,000	7,800	10,000	
8107 Longevity	3,260	3,755	3,225	2,550	
8108 Certification Pay	5,750	7,800	6,175	7,800	
8120 Social Security	34,629	37,363	36,500	39,854	
8130 TMRS Retirement	68,058	69,305	64,500	74,004	
8140 Health & Life Insurance	51,389	54,419	51,600	61,275	
8150 Workers' Compensation	12,831	12,917	11,550	14,975	
Subtotal	<u>620,340</u>	<u>662,409</u>	<u>616,350</u>	<u>711,076</u>	7.35%

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Police

**Account:**  
01-20

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	2,697	6,500	6,500	6,500	
8240 Gas & Oil	26,854	24,100	27,000	27,000	
8245 Office Supplies	2,749	3,800	4,000	3,800	
8264 Software Maintenance	5,424	9,300	9,300	6,000	
8266 Vehicle Maintenance	9,141	8,000	6,000	8,000	
8267 Equipment Maint	2,642	2,500	1,600	5,500	
8285 Wearing Apparel	2,250	3,500	1,100	8,000	
<b>Subtotal</b>	<b>51,758</b>	<b>57,700</b>	<b>55,500</b>	<b>64,800</b>	<b>12.31%</b>
<b>Services</b>					
8312 Maint Shop Labor	13,915	13,839	12,500	14,901	
8321 Dues & Subscriptions	708	500	500	500	
8332 Liability Insurance	5,766	6,500	4,000	5,000	
8333 Vehicle Insurance	1,929	2,250	2,200	2,250	
8350 Training	1,764	1,500	1,200	1,500	
8351 LEOSE Expenses	1,742	3,600	300	1,900	
8355 Outside Services	10,551	10,400	6,000	8,000	
8362 Printing & Advertising	451	500	500	500	
8363 Professional Services	578	750	100	750	
8370 Rent/Lease	2,193	2,500	2,500	2,500	
8371 Arrestee Medical Treat	-	250	-	250	
8380 Telephone	7,338	7,060	7,300	7,300	
8390 Miscellaneous	500	1,500	11,000	1,500	
<b>Subtotal</b>	<b>47,434</b>	<b>51,149</b>	<b>48,100</b>	<b>46,851</b>	<b>-8.40%</b>
<b>Capital Outlay</b>					
8420 Improvements	-	25,000	5,000	20,833	
8460 Office Equipment	-	-	-	-	
8480 Vehicles	24,421	31,200	32,200	30,500	
8490 Equipment	30,887	-	-	-	
<b>Subtotal</b>	<b>55,307</b>	<b>56,200</b>	<b>37,200</b>	<b>51,333</b>	<b>-8.66%</b>
<b>Transfers</b>					
8610 Transfer to Equipment Fund	-	5,000	5,000	5,000	
<b>Subtotal</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0.00%</b>
<b>Total Expenditures</b>	<b>\$ 774,840</b>	<b>\$ 832,458</b>	<b>\$ 762,150</b>	<b>\$ 879,061</b>	<b>5.60%</b>



**CITY OF COLUMBUS, TEXAS  
2012-2013 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  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Fire

**Account:**  
01-30

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 28,288	\$ 44,300	\$ 43,364	\$ 48,580	9.66%
Maintenance & Supplies	42,120	37,400	33,100	42,750	14.30%
Services	26,213	31,843	28,375	28,019	-12.01%
Transfers	12,650	12,650	12,650	12,650	0.00%
Subtotal	<u>109,271</u>	<u>126,193</u>	<u>117,489</u>	<u>131,999</u>	4.60%
Capital Outlay	18,000	7,000	10,000	8,750	25.00%
Total Expenditures	<u>\$ 127,271</u>	<u>\$ 133,193</u>	<u>\$ 127,489</u>	<u>\$ 140,749</u>	5.67%

**~AUTHORIZED POSITIONS~**

No Authorized Positions

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8131 Retired Fireman Ben	\$ 26,424	\$ 42,400	\$ 41,500	\$ 46,680	
8160 Disability Insurance	1,864	1,900	1,864	1,900	
Subtotal	<u>28,288</u>	<u>44,300</u>	<u>43,364</u>	<u>48,580</u>	9.66%
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	4,767	6,000	6,000	7,000	
8227 Fire/Rescue	4,760	3,000	3,000	3,000	
8240 Gas & Oil	2,749	3,250	1,500	1,600	
8245 Office Supplies	-	150	100	150	
8260 Building Maintenance	9,409	2,000	1,500	2,000	
8266 Vehicle Maintenance	7,726	6,500	6,500	8,000	
8267 Equipment Maintenance	7,953	4,500	4,500	6,000	
8285 Wear Apparel	4,756	12,000	10,000	15,000	
Subtotal	<u>42,120</u>	<u>37,400</u>	<u>33,100</u>	<u>42,750</u>	14.30%

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Fire

**Account:**  
01-30

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Services</b>					
8312 Maint Shop Labor	1,325	1,318	1,200	1,419	
8321 Dues & Subscriptions	1,404	1,500	1,400	1,500	
8326 Electricity	4,809	6,000	6,000	6,000	
8328 Firemen Attend Bonus	4,095	4,500	4,100	4,500	
8332 Liability Insurance	384	500	350	500	
8333 Vehicle Insurance	5,303	5,500	5,300	5,500	
8335 Building Insurance	257	325	300	325	
8350 Training	2,678	3,500	3,500	4,500	
8360 Janitorial Service	1,040	1,150	1,225	1,225	
8380 Telephone	2,305	4,500	2,500	2,500	
8385 Utilities	2,612	3,000	2,500	-	
8390 Miscellaneous	-	50	-	50	
<b>Subtotal</b>	<b>26,213</b>	<b>31,843</b>	<b>28,375</b>	<b>28,019</b>	<b>-12.01%</b>
<b>Capital Outlay</b>					
8490 Equipment	-	10,050	10,000	8,750	
8480 Vehicles	18,000	-	-	-	
<b>Subtotal</b>	<b>18,000</b>	<b>10,050</b>	<b>10,000</b>	<b>8,750</b>	<b>-12.94%</b>
<b>Transfers</b>					
8611 Transfer to Fire Equip Fund	12,650	12,650	12,650	12,650	
<b>Subtotal</b>	<b>12,650</b>	<b>12,650</b>	<b>12,650</b>	<b>12,650</b>	<b>0.00%</b>
<b>Total Expenditures</b>	<b>\$ 127,271</b>	<b>\$ 136,243</b>	<b>\$ 127,489</b>	<b>\$ 140,749</b>	<b>3.31%</b>



**CITY OF COLUMBUS, TEXAS  
2012-2013 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  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Code Enforcement

**Account:**  
01-40

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 42,633	\$ 62,316	\$ 58,002	\$ 59,881	-3.91%
Maintenance & Supplies	2,264	3,270	3,438	7,295	123.09%
Services	17,789	19,239	8,260	20,290	5.46%
Transfers	-	500	500	500	0.00%
Subtotal	<u>62,686</u>	<u>85,325</u>	<u>70,200</u>	<u>87,966</u>	3.10%
Total Expenditures	<u>\$ 62,686</u>	<u>\$ 85,325</u>	<u>\$ 70,200</u>	<u>\$ 87,966</u>	3.10%

**~AUTHORIZED POSITIONS~**

<b>Position Title</b>					
Building Inspector	0.50	1.05	1.05	1.00	
Total Personnel	<u>0.50</u>	<u>1.05</u>	<u>1.05</u>	<u>1.00</u>	-4.76%

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 31,170	\$ 46,645	\$ 42,900	\$ 44,305	
8103 Wages, Overtime	263	400	150	200	
8107 Longevity	600	35	35	95	
8120 Social Security	2,440	3,602	3,300	3,412	
8130 TMRS Retirement	4,722	6,349	6,200	6,335	
8140 Health & Life Insurance	3,294	4,954	4,975	5,221	
8150 Workers' Compensation	144	331	442	314	
Subtotal	<u>42,633</u>	<u>62,316</u>	<u>58,002</u>	<u>59,881</u>	-3.91%

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Code Enforcement

**Account:**  
01-40

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 Gen Supplies	37	150	100	2,650	
8216 Fire Prevention	464	600	600	600	
8226 Dog Pound Supplies	481	1,100	1,000	1,100	
8245 Office Supplies	209	100	200	1,000	
8264 Software Maintenance	869	920	913	1,320	
8266 Vehicle Maintenance	50	250	250	250	
8268 Other Maintenance	-	-	-	-	
8285 Wearing Apparel	155	150	375	375	
<b>Subtotal</b>	<b>2,264</b>	<b>3,270</b>	<b>3,438</b>	<b>7,295</b>	<b>123.09%</b>
<b>Services</b>					
8312 Maint Shop Labor	663	659	600	710	
8321 Dues & Subscriptions	435	500	500	500	
8332 Liability Insurance	44	60	40	60	
8333 Vehicle Insurance	145	150	150	150	
8335 Building Insurance	16	20	20	20	
8350 Training	895	3,000	3,000	3,000	
8363 Professional Services	1,030	1,000	1,600	2,000	
8366 Demolition Services	13,882	12,000	500	12,000	
8367 Legal Fees	188	1,000	1,000	1,000	
8380 Telephone	491	600	600	600	
8388 Mowing Services	-	250	250	250	
<b>Subtotal</b>	<b>17,789</b>	<b>19,239</b>	<b>8,260</b>	<b>20,290</b>	<b>5.46%</b>
<b>Transfers</b>					
8610 Transfer to Equipment Fund	-	500	500	500	
<b>Subtotal</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0.00%</b>
<b>Total Expenditures</b>	<b>\$ 62,686</b>	<b>\$ 85,325</b>	<b>\$ 70,200</b>	<b>\$ 87,966</b>	<b>3.10%</b>



**CITY OF COLUMBUS, TEXAS  
2012-2013 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 includes minor maintenance to all City facilities, mowing various areas and maintaining various flower beds throughout the City.

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Parks

**Account:**  
01-50

<u>Classification</u>	<u>2010-11 Actual</u>	<u>2011-12 Budget</u>	<u>2011-12 Estimate</u>	<u>2012-2013 Budget</u>	<u>Var %</u>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 167,404	\$ 167,595	\$ 152,765	\$ 165,185	-1.44%
Maintenance & Supplies	6,651	9,600	7,700	21,600	125.00%
Services	36,924	39,468	38,976	33,569	-14.95%
Transfers	-	2,000	2,000	2,000	0.00%
Subtotal	<u>210,979</u>	<u>218,663</u>	<u>201,441</u>	<u>222,354</u>	<u>1.69%</u>
Capital Outlay	8,094	100,000	-	-	-100.00%
Total Expenditures	<u>\$ 219,073</u>	<u>\$ 318,663</u>	<u>\$ 201,441</u>	<u>\$ 222,354</u>	<u>-30.22%</u>

**~AUTHORIZED POSITIONS~**

<u>Position Title</u>					
Superintendent	0.45	0.45	0.45	0.45	
Laborer	3.00	3.10	3.00	3.00	
Total Personnel	<u>3.45</u>	<u>3.55</u>	<u>3.45</u>	<u>3.45</u>	<u>-2.82%</u>

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 115,186	\$ 115,253	\$ 105,000	\$ 113,181	
8103 Wages, Overtime	3,167	3,000	1,500	3,000	
8107 Longevity	2,185	2,118	2,165	2,302	
8120 Social Security	9,012	9,208	7,800	9,064	
8130 TMRS Retirement	18,027	17,081	16,000	16,830	
8140 Health & Life Insurance	16,936	17,442	17,000	17,369	
8150 Workers' Compensation	2,890	3,494	3,300	3,439	
Subtotal	<u>167,404</u>	<u>167,596</u>	<u>152,765</u>	<u>165,185</u>	<u>-1.44%</u>

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Parks

**Account:**  
01-50

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	1,336	1,500	1,000	1,500	
8245 Office Supplies	-	50	-	50	
8250 Chemical Supplies	330	750	300	750	
8260 Building Maintenance	1,408	1,000	1,000	11,000	
8266 Vehicle Maintenance	318	800	800	800	
8267 Eq Maintenance	1,845	2,500	2,000	4,500	
8268 Other Maintenance	462	2,000	1,000	2,000	
8285 Wearing Apparel	953	1,000	1,600	1,000	
Subtotal	6,651	9,600	7,700	21,600	125.00%
<b>Services</b>					
8312 Maint Shop Labor	1,325	1,318	1,306	1,419	
8326 Electricity	24,453	30,000	30,000	30,000	
8332 Liability Insurance	878	1,000	620	1,000	
8335 Building Insurance	1,083	1,150	1,050	1,150	
8355 Outside Services	-	-	-	-	
8363 Professional Services	-	-	-	-	
8385 Utilities	9,185	6,000	6,000	-	
Subtotal	36,924	39,468	38,976	33,569	-14.95%
<b>Capital Outlay</b>					
8420 Improvements	-	100,000	-	-	
8490 Equipment	8,094	-	-	-	
Subtotal	8,094	100,000	-	-	-100.00%
<b>Transfers</b>					
8610 Transfer to Equipment Fund	-	2,000	2,000	2,000	
Subtotal	-	2,000	2,000	2,000	0.00%
<b>Total Expenditures</b>	<b>\$ 219,073</b>	<b>\$ 318,664</b>	<b>\$ 201,441</b>	<b>\$ 222,354</b>	<b>-30.22%</b>



**CITY OF COLUMBUS, TEXAS  
2012-2013 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  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Swimming Pool

**Account:**  
01-51

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 22,941	\$ 18,913	\$ 21,042	\$ 21,863	15.60%
Maintenance & Supplies	4,955	5,900	6,275	6,600	11.86%
Services	2,286	2,850	2,370	2,850	0.00%
Subtotal	<u>30,182</u>	<u>27,663</u>	<u>29,687</u>	<u>31,313</u>	13.19%
Capital Outlay	-	4,800	4,800	6,000	25.00%
Total Expenditures	<u>\$ 30,182</u>	<u>\$ 32,463</u>	<u>\$ 34,487</u>	<u>\$ 37,313</u>	14.94%

**~AUTHORIZED POSITIONS~**

<b>Position Title</b>					
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~**

<b>Personnel</b>					
8102 Wages	\$ 20,934	\$ 17,107	\$ 19,000	\$ 19,776	
8120 Social Security	1,601	1,309	1,454	1,513	
8150 Workers' Compensation	406	497	588	574	
Subtotal	<u>22,941</u>	<u>18,913</u>	<u>21,042</u>	<u>21,863</u>	15.60%
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	1,777	1,700	1,700	1,700	
8250 Chemical Supplies	2,282	2,500	2,300	2,500	
8260 Building Maintenance	12	200	675	200	
8267 Equipment Maintenance	811	1,000	1,500	1,700	
8268 Other Maintenance	73	500	100	500	
Subtotal	<u>4,955</u>	<u>5,900</u>	<u>6,275</u>	<u>6,600</u>	11.86%

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Swimming Pool

**Account:**  
01-51

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Services</b>					
8326 Electricity	1,453	2,000	1,600	2,000	
8332 Liability Insurance	159	200	125	200	
8335 Building Insurance	40	50	45	50	
8380 Telephone	633	600	600	600	
Subtotal	<u>2,286</u>	<u>2,850</u>	<u>2,370</u>	<u>2,850</u>	0.00%
<b>Capital Outlay</b>					
8490 Equipment	-	4,800	4,800	6,000	
Subtotal	<u>-</u>	<u>4,800</u>	<u>4,800</u>	<u>6,000</u>	25.00%
<b>Total Expenditures</b>	<u><u>\$ 30,182</u></u>	<u><u>\$ 32,463</u></u>	<u><u>\$ 34,487</u></u>	<u><u>\$ 37,313</u></u>	14.94%



**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**Fund:**  
General

**Department:**  
Golf Course

**Account:**  
01-52

**Program Description:**

The City owns the golf course but operations and maintenance of the facilities are by a third party who leases the golf course. In the current budget year the City took over responsibility for golf course utilities.

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Golf Course

**Account:**  
01-52

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ -	\$ 67,184	\$ -	\$ -	-100.00%
Maintenance & Supplies	-	6,000	-	-	-100.00%
Services	\$ 79	\$ 46,816	\$ 85	\$ 25,095	-46.40%
Subtotal	79	120,000	85	25,095	-79.09%
<b>Total Expenditures</b>	<b>\$ 79</b>	<b>\$ 120,000</b>	<b>\$ 85</b>	<b>\$ 25,095</b>	<b>-79.09%</b>

**~AUTHORIZED POSITIONS~**

Laborer	-	1.80	-	-
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**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
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	-	67,183	-	-	-100.00%
<b>Maintenance &amp; Supplies</b>					
8240 Gas & Oil	-	6,000	-	-	
Subtotal	-	6,000	-	-	-100.00%
<b>Services</b>					
8268 Maintenance - Other	-	20,000	-	-	
8335 Building Insurance	79	95	85	95	
8355 Outside Services	-	1,721	-	-	
8385 Utilities	-	25,000	-	25,000	
Subtotal	79	46,816	85	25,095	-46.40%
<b>Total Expenditures</b>	<b>\$ 79</b>	<b>\$ 119,999</b>	<b>\$ 85</b>	<b>\$ 25,095</b>	<b>-79.09%</b>

**CITY OF COLUMBUS, TEXAS  
2012-2013 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  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Library

**Account:**  
01-53

<u>Classification</u>	<u>2010-11 Actual</u>	<u>2011-12 Budget</u>	<u>2011-12 Estimate</u>	<u>2012-2013 Budget</u>	<u>Var %</u>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 143,595	\$ 147,107	\$ 147,153	\$ 151,534	3.01%
Maintenance & Supplies	60,966	36,705	33,846	34,075	-7.17%
Services	16,842	24,125	20,130	22,125	-8.29%
Subtotal	<u>221,403</u>	<u>207,937</u>	<u>201,129</u>	<u>207,734</u>	-0.10%
Capital Outlay	-	14,100	14,100	-	-100.00%
Total Expenditures	<u>\$ 221,403</u>	<u>\$ 222,037</u>	<u>\$ 215,229</u>	<u>\$ 207,734</u>	-6.44%

**~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~**

<b>Personnel</b>					
8102 Wages	\$ 105,371	\$ 108,700	\$ 108,700	\$ 111,528	
8107 Longevity	1,380	1,500	1,500	1,620	
8120 Social Security	8,044	8,430	8,300	8,656	
8130 TMRS Retirement	13,829	13,422	13,420	13,855	
8140 Health & Life Insurance	14,701	14,725	14,792	15,536	
8150 Workers' Compensation	270	330	441	339	
Subtotal	<u>143,595</u>	<u>147,107</u>	<u>147,153</u>	<u>151,534</u>	3.01%

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Library

**Account:**  
01-53

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	7,723	3,980	4,496	1,850	
8211 Archive Supplies	501	500	500	500	
8212 Books	15,616	13,000	13,000	12,000	
8214 Audio Visual	2,124	2,200	2,200	2,200	
8215 Book Preparation Supplies	1,484	1,800	1,500	1,800	
8218 Promotional Supplies	398	1,000	700	1,000	
8220 Janitorial Supplies	484	600	600	600	
8245 Office Supplies	7,061	3,400	3,400	3,400	
8246 Postage	210	375	300	375	
8260 Building Maintenance	22,950	7,100	4,000	7,100	
8264 Software Maintenance	1,050	1,750	1,750	1,750	
8268 Other Maintenance	1,366	1,000	1,400	1,500	
<b>Subtotal</b>	<b>60,966</b>	<b>36,705</b>	<b>33,846</b>	<b>34,075</b>	<b>-7.17%</b>
<b>Services</b>					
8321 Dues & Subscriptions	1,308	1,600	1,600	1,600	
8326 Electricity	8,805	13,000	10,000	13,000	
8332 Liability Insurance	103	125	80	125	
8335 Building Insurance	463	550	500	550	
8350 Training	806	1,000	1,000	1,000	
8355 Outside Services	2,227	3,800	3,800	3,800	
8363 Professional Services	-	-	-	-	
8380 Telephone	1,460	2,000	1,400	2,000	
8385 Utilities	1,670	2,000	1,700	-	
8390 Miscellaneous	-	50	50	50	
<b>Subtotal</b>	<b>16,842</b>	<b>24,125</b>	<b>20,130</b>	<b>22,125</b>	<b>-8.29%</b>
<b>Capital Outlay</b>					
8420 Improvements	-	14,100	14,100	-	
<b>Subtotal</b>	<b>-</b>	<b>14,100</b>	<b>14,100</b>	<b>-</b>	<b>-100.00%</b>
<b>Total Expenditures</b>	<b>\$ 221,403</b>	<b>\$ 222,037</b>	<b>\$ 215,229</b>	<b>\$ 207,734</b>	<b>-6.44%</b>



**CITY OF COLUMBUS, TEXAS  
2012-2013 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  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Public Works

**Account:**  
01-60

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 247,416	\$ 245,042	\$ 243,750	\$ 252,759	3.15%
Maintenance & Supplies	146,348	157,150	154,676	157,150	0.00%
Services	71,502	84,660	83,481	86,983	2.74%
Transfers	-	2,500	2,500	2,500	0.00%
Subtotal	<u>465,265</u>	<u>489,352</u>	<u>484,407</u>	<u>499,392</u>	2.05%
Capital Outlay	-	29,000	28,650	207,833	616.67%
Total Expenditures	<u>\$ 465,265</u>	<u>\$ 518,352</u>	<u>\$ 513,057</u>	<u>\$ 707,225</u>	36.44%

**~AUTHORIZED POSITIONS~**

<b>Position Title</b>					
Superintendent	0.45	0.45	0.45	0.45	
Crew Chief	2.00	1.90	2.00	2.00	
Laborer	2.00	2.00	2.00	2.00	
Total Personnel	<u>4.45</u>	<u>4.35</u>	<u>4.45</u>	<u>4.45</u>	2.30%

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 166,443	\$ 166,300	\$ 166,300	\$ 171,281	
8103 Wages, Overtime	4,389	2,500	2,500	2,500	
8107 Longevity	4,295	4,285	4,340	4,345	
8120 Social Security	13,192	13,241	13,241	13,627	
8130 TMRS Retirement	26,333	24,561	24,561	25,303	
8140 Health & Life Insurance	20,690	21,458	21,458	22,637	
8150 Workers' Compensation	12,075	12,697	11,350	13,067	
Subtotal	<u>247,416</u>	<u>245,042</u>	<u>243,750</u>	<u>252,759</u>	3.15%

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
General

**Department:**  
Public Works

**Account:**  
01-60

Classification	2010-11 Actual	2011-12 Budget	2011-12 Estimate	2012-2013 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	22,057	25,000	25,000	25,000	
8230 Curb & Gutter Supplies	-	19,500	17,651	19,500	
8240 Gas & Oil	25,088	22,000	22,000	22,000	
8245 Office Supplies	12	50	25	50	
8250 Chemical Supplies	174	500	400	500	
8266 Vehicle Maintenance	3,970	4,000	4,500	4,000	
8267 Equipment Maintenance	5,242	5,000	5,000	5,000	
8269 Street Seal Coat	86,729	75,000	75,000	75,000	
8275 Signs	1,333	4,000	3,000	4,000	
8280 Small Tools	606	800	800	800	
8285 Wearing Apparel	1,135	1,300	1,300	1,300	
Subtotal	146,348	157,150	154,676	157,150	0.00%
<b>Services</b>					
8312 Maint Shop Labor	26,505	26,360	26,116	28,383	
8326 Electricity	36,006	50,000	50,000	50,000	
8332 Liability Insurance	1,281	1,500	1,000	1,500	
8333 Vehicle Insurance	1,929	2,150	2,040	2,150	
8335 Building Insurance	1,344	1,400	1,250	1,400	
8350 Training	-	100	100	100	
8355 Outside Services	-	-	-	1,500	
8362 Printing & Advertising	228	250	100	250	
8363 Professional Services	975	500	500	500	
8365 Engineering Fees	1,885	1,000	1,000	1,000	
8380 Telephone	163	200	175	200	
8385 Utilities	1,186	1,200	1,200	-	
Subtotal	71,502	84,660	83,481	86,983	2.74%
<b>Capital Outlay</b>					
8420 Improvements	-	5,000	5,000	207,833	
8480 Vehicles	-	24,000	23,650	-	
8490 Equipment	-	-	-	-	
Subtotal	-	29,000	28,650	207,833	616.67%
<b>Transfers</b>					
8610 Transfer to Equipment Fund	-	2,500	2,500	2,500	
Subtotal	-	2,500	2,500	2,500	0.00%
<b>Total Expenditures</b>	<b>\$ 465,265</b>	<b>\$ 518,352</b>	<b>\$ 513,057</b>	<b>\$ 707,225</b>	<b>36.44%</b>



## SPECIAL REVENUE FUNDS

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

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

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

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

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**SPECIAL REVENUE FUNDS SUMMARY**

	<b>Equipment Replacement Fund</b>	<b>Fire Equipment Replacement Fund</b>	<b>Hotel Occupancy Tax Fund</b>	<b>Total</b>	<b>2011-2012 Budget*</b>
<b><u>RESOURCES</u></b>					
Total beginning fund balance	\$ 57,722	\$ 234,512	\$ 453,848	\$ 746,081	\$ 607,481
<b><u>REVENUES</u></b>					
Total Revenues	20,700	32,350	263,000	316,050	318,100
<b>TOTAL FUNDS AVAILABLE</b>	<b>78,422</b>	<b>266,862</b>	<b>716,848</b>	<b>1,062,131</b>	<b>925,581</b>
<b><u>EXPENDITURES</u></b>					
Maintenance & Supplies	\$ -	\$ -	\$ 150	\$ 150	\$ 150
Services	-	-	262,850	262,850	151,350
Transfers	28,000	-	-	28,000	28,000
Subtotal	28,000	-	263,000	291,000	179,500
<b>TOTAL EXPENDITURES</b>	<b>28,000</b>	<b>-</b>	<b>263,000</b>	<b>291,000</b>	<b>179,500</b>
<b><u>ENDING FUND BALANCE</u></b>					
Total ending fund balance	\$ 50,422	\$ 266,862	\$ 453,848	\$ 771,131	\$ 746,081

\*This is the 2011-2012 Budget Estimate.

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**EQUIPMENT REPLACEMENT FUND SUMMARY**

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>Resources:</b>					
Total Beginning Balance	\$ 82,107	\$ 65,007	\$ 64,972	\$ 57,722	-11.21%
Revenues & Transfers In	10,865	20,900	20,750	20,700	-0.96%
Total Funds Available	<u>92,972</u>	<u>85,907</u>	<u>85,722</u>	<u>78,422</u>	-8.71%
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	28,000	28,000	28,000	28,000	0.00%
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	64,972	57,907	57,722	50,422	-12.93%
<b>Fund Total</b>	<u>\$ 64,972</u>	<u>\$ 57,907</u>	<u>\$ 57,722</u>	<u>\$ 50,422</u>	
<b>Net Revenue (Expenditures)</b>	(17,135)	(7,100)	(7,250)	(7,300)	

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET  
EQUIPMENT FUND REVENUES/EXPENDITURES**

**Fund:**  
Equipment Replacement

**Department:**  
N/A

**Account:**  
11-05

Classification	2010-11 Actual	2011-12 Budget	2011-12 Estimate	2012-2013 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
<b>Revenues</b>					
7100 Transfer from Utility Fund	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
7105 Transfer from General Fund	-	10,000	10,000	10,000	0.00%
5100 Interest	865	900	750	700	-22.22%
Total Revenues	\$ 10,865	\$ 20,900	\$ 20,750	\$ 20,700	-0.96%
<b>Expenditures</b>					
Transfers	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	0.00%
Subtotal	28,000	28,000	28,000	28,000	0.00%
Total Expenditures	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	0.00%

**~AUTHORIZED POSITIONS~**

No Authorized Positions

**~EXPENDITURE DETAIL~**

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

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**FIRE EQUIPMENT FUND SUMMARY**

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>Resources:</b>					
Total Beginning Balance	\$ 170,182	\$ 201,332	\$ 202,162	\$ 234,512	16.48%
Revenues & Transfers In	31,980	31,150	32,350	32,350	3.85%
Total Funds Available	<u>202,162</u>	<u>232,482</u>	<u>234,512</u>	<u>266,862</u>	14.79%
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	-	-	-	-	N/A
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	202,162	232,482	234,512	266,862	14.79%
<b>Fund Total</b>	<u>\$ 202,162</u>	<u>\$ 232,482</u>	<u>\$ 234,512</u>	<u>\$ 266,862</u>	
<b>Net Revenue (Expenditures)</b>	31,980	31,150	32,350	32,350	

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET  
FIRE EQUIPMENT FUND REVENUES/EXPENDITURES**

**Fund:**  
Fire Equipment Replacement

**Department:**  
N/A

**Account:**  
04-30

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
<b>Revenues</b>					
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	2,830	2,000	3,200	3,200	60.00%
Total Revenues	\$ 31,980	\$ 31,150	\$ 32,350	\$ 32,350	3.85%
<b>Expenditures</b>					
Total Expenditures	\$ -	\$ -	\$ -	\$ -	N/A

**~AUTHORIZED POSITIONS~**

No Authorized Positions

**~EXPENDITURE DETAIL~**

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

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**HOTEL OCCUPANCY TAX FUND SUMMARY**

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>Resources:</b>					
Total Beginning Balance	\$ 196,484	\$ 251,584	\$ 340,348	\$ 453,848	80.40%
Revenues & Transfers In	235,190	167,000	265,000	263,000	57.49%
Total Funds Available	<u>431,674</u>	<u>418,584</u>	<u>605,348</u>	<u>716,848</u>	71.26%
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	91,326	161,850	151,500	263,000	62.50%
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	340,348	256,734	453,848	453,848	76.78%
<b>Fund Total</b>	<u>\$ 340,348</u>	<u>\$ 256,734</u>	<u>\$ 453,848</u>	<u>\$ 453,848</u>	
<b>Net Revenue (Expenditures)</b>	143,864	5,150	113,500	-	

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET  
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

**Fund:**  
Hotel Occupancy Tax

**Department:**  
N/A

**Account:**  
05-12

<u>Classification</u>	2010-11 Actual	2011-12 Budget	2011-12 Estimate	2012-2013 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
<b>Revenues</b>					
3600 Hotel Occupancy Tax	\$ 232,716	\$ 160,000	\$ 262,000	\$ 260,000	62.50%
7200 Miscellaneous	18	-	-	-	N/A
5100 Interest	2,456	1,000	3,000	3,000	200.00%
Total Revenues	\$ 235,190	\$ 161,000	\$ 265,000	\$ 263,000	63.35%
<b>Expenditures</b>					
Personnel	\$ 21	\$ -	\$ -	\$ -	N/A
Maintenance & Supplies	-	150	150	150	0.00%
Services	91,305	161,700	151,350	262,850	62.55%
Subtotal	91,326	161,850	151,500	263,000	62.50%
Total Expenditures	\$ 91,326	\$ 161,850	\$ 151,500	\$ 263,000	62.50%

**~AUTHORIZED POSITIONS~**

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

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ -	\$ -	\$ -	\$ -	
8103 Wages, Overtime	-	-	-	-	
8107 Longevity	-	-	-	-	
8120 Social Security	-	-	-	-	
8130 TMRS Retirement	-	-	-	-	
8140 Health & Life Insurance	-	-	-	-	
8150 Workers' Compensation	21	-	-	-	
Subtotal	21	-	-	-	N/A

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET  
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

**Fund:**  
Hotel Occupancy Tax

**Department:**  
N/A

**Account:**  
05-12

Classification	2010-11 Actual	2011-12 Budget	2011-12 Estimate	2012-2013 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
<b>Maintenance &amp; Supplies</b>					
8245 Office Supplies	-	150	150	150	
Subtotal	-	150	150	150	0.00%
<b>Services</b>					
8362 Printing & Advertising	217	200	250	250	
8367 Legal Fees	250	500	500	500	
8380 Telephone	950	1,000	600	600	
8391 Grants	89,889	160,000	150,000	261,500	
Subtotal	91,305	161,700	151,350	262,850	62.55%
Total Expenditures	<u>\$ 91,326</u>	<u>\$ 161,850</u>	<u>\$ 151,500</u>	<u>\$ 263,000</u>	62.50%



## **DEBT SERVICE FUNDS**

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

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**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**DEBT SERVICE FUNDS SUMMARY**

	<b>Debt Service 2005 Fund</b>	<b>Debt Service 2010 Fund</b>	<b>Total</b>	<b>2011-2012 Budget*</b>
<b><u>RESOURCES</u></b>				
Total beginning fund balance	\$ 90	\$ (1,011)	\$ (920)	\$ 2,098
<b><u>REVENUES</u></b>				
Total Revenues	354,368	299,914	654,282	654,538
<b>TOTAL FUNDS AVAILABLE</b>	<b>354,458</b>	<b>298,903</b>	<b>653,361</b>	<b>656,636</b>
<b><u>EXPENDITURES</u></b>				
Debt Service	\$ 353,618	\$ 298,063	\$ 651,680	\$ 657,556
Transfers	-	-	-	-
Subtotal	353,618	298,063	651,680	657,556
<b>TOTAL EXPENDITURES</b>	<b>353,618</b>	<b>298,063</b>	<b>651,680</b>	<b>657,556</b>
<b><u>ENDING FUND BALANCE</u></b>				
Total ending fund balance	\$ 840	\$ 841	\$ 1,681	\$ (920)

\*This is the 2011-2012 Budget Estimate.

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**DEBT SERVICE 2005 FUND SUMMARY**

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>Resources:</b>					
Total Beginning Balance	\$ 206	\$ 206	\$ 90	\$ 90	-56.13%
Revenues & Transfers In	28,458	355,793	355,793	354,368	-0.40%
Total Funds Available	<u>28,664</u>	<u>355,999</u>	<u>355,883</u>	<u>354,458</u>	-0.43%
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	28,574	355,793	355,793	353,618	-0.61%
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	90	206	90	840	307.95%
<b>Fund Total</b>	<u>\$ 90</u>	<u>\$ 206</u>	<u>\$ 90</u>	<u>\$ 840</u>	
<b>Net Revenue (Expenditures)</b>	(116)	-	-	750	

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET  
DEBT SERVICE 2005 REVENUES/EXPENDITURES**

**Fund:**  
Debt Service 2005

**Department:**  
N/A

**Account:**  
02-05

Classification	2010-11 Actual	2011-12 Budget	2011-12 Estimate	2012-2013 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
<b>Revenues</b>					
3150 Property Taxes	\$ 26,156	\$ -	\$ -	\$ -	N/A
3200 Delinquent Taxes	1,564	1,500	1,500	500	-66.67%
3300 Penalty and Interest	738	1,000	600	250	-75.00%
7100 Transfer from Utility Fund	-	353,293	353,693	353,618	0.09%
Total Revenues	\$ 28,458	\$ 355,793	\$ 355,793	\$ 354,368	-0.40%
<b>Expenditures</b>					
Debt Service	\$ -	\$ 355,793	\$ 355,793	\$ 353,618	-0.61%
Transfers	28,574	-	-	-	N/A
Subtotal	28,574	355,793	355,793	353,618	-0.61%
Total Expenditures	\$ 28,574	\$ 355,793	\$ 355,793	\$ 353,618	-0.61%

**~AUTHORIZED POSITIONS~**

No Authorized Positions

**~EXPENDITURE DETAIL~**

<b>Debt Service</b>					
8515 Principal	\$ -	\$ 205,000	\$ 205,000	\$ 210,000	
8525 Interest	-	150,793	150,793	143,618	
Subtotal	-	355,793	355,793	353,618	N/A
<b>Transfers</b>					
8610 Transfer to Utility Fund	\$ 28,574	\$ -	\$ -	\$ -	
Subtotal	28,574	-	-	-	N/A
Total Expenditures	\$ 28,574	\$ -	\$ -	\$ -	N/A

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**DEBT SERVICE 2010 FUND SUMMARY**

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>Resources:</b>					
Total Beginning Balance	\$ 1,732	\$ 3,329	\$ 2,007	\$ (1,011)	N/A
Revenues & Transfers In	90,066	300,141	298,745	299,914	-0.08%
<b>Total Funds Available</b>	<b>91,798</b>	<b>303,470</b>	<b>300,752</b>	<b>298,903</b>	<b>-1.50%</b>
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	89,791	301,763	301,763	298,063	-1.23%
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	2,007	1,707	(1,011)	841	-50.73%
<b>Fund Total</b>	<b>\$ 2,007</b>	<b>\$ 1,707</b>	<b>\$ (1,011)</b>	<b>\$ 841</b>	
<b>Net Revenue (Expenditures)</b>	<b>275</b>	<b>(1,622)</b>	<b>(3,018)</b>	<b>1,852</b>	

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET  
DEBT SERVICE 2010 FUND REVENUES/EXPENDITURES**

**Fund:**  
Debt Service 2010

**Department:**  
N/A

**Account:**  
12-05

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
<b>Revenues</b>					
3150 Property Taxes	\$ 86,579	\$ 90,046	\$ 87,000	\$ 90,629	0.65%
3200 Delinquent Taxes	1,669	800	2,200	800	0.00%
3300 Penalty and Interest	1,024	950	1,200	950	0.00%
5100 Interest	134	100	100	100	0.00%
7112 Bond Proceeds	660	-	-	-	N/A
7150 Transfer from Utility Fund	-	208,245	208,245	207,435	N/A
Total Revenues	<u>\$ 90,066</u>	<u>\$ 300,141</u>	<u>\$ 298,745</u>	<u>\$ 299,914</u>	-0.08%
<b>Expenditures</b>					
Debt Service	\$ 89,791	\$ 301,763	\$ 301,763	\$ 298,063	-1.23%
Subtotal	<u>89,791</u>	<u>301,763</u>	<u>301,763</u>	<u>298,063</u>	-1.23%
Total Expenditures	<u>\$ 89,791</u>	<u>\$ 301,763</u>	<u>\$ 301,763</u>	<u>\$ 298,063</u>	-1.23%

**~AUTHORIZED POSITIONS~**

No Authorized Positions

**~EXPENDITURE DETAIL~**

<b>Debt Service</b>					
8515 Principal	\$ 53,219	\$ 185,000	\$ 185,000	\$ 185,000	
8525 Interest	36,573	116,763	116,763	113,063	
Subtotal	<u>89,791</u>	<u>301,763</u>	<u>301,763</u>	<u>298,063</u>	-1.23%
Total Expenditures	<u>\$ 89,791</u>	<u>\$ 301,763</u>	<u>\$ 301,763</u>	<u>\$ 298,063</u>	-1.23%

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**DEBT SERVICE CALCULATION**

<u>2005</u>	<u>Water</u>	<u>Sewer</u>
	100.00%	71.39%
	28.61%	
Interest	143,618	102,529
Principal	210,000	149,919
Total	<u>353,618</u>	<u>252,448</u>

<u>2010</u>	<u>Water</u>	<u>Gas</u>	<u>General</u>
	61.9868%	7.6026%	30.4106%
Interest	113,063	70,084	8,596
Principal	185,000	114,676	14,065
Total	<u>298,063</u>	<u>184,759</u>	<u>22,660</u>

**Amount Covered by Current Tax Rate**

	Principal	Interest
2005*	-	-
2010**	90,629	56,251

**Amount Covered by Delinquent Taxes**

	Water	Sewer	Gas	Total
2005	535	215		750
2010	1,559		191	1,750

**Amount Covered by Utility Fund**

	Water	Sewer	Gas	Total
2005	252,448	101,170	-	353,618
2010	184,774	-	22,660	207,435
Total	<u>437,222</u>	<u>101,170</u>	<u>22,660</u>	<u>561,052</u>

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

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

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

<b>Fiscal Year Ending Sept. 30th</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Balance Outstanding September 30th</b>
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	-
<b>Total</b>	<b>4,750,000</b>	<b>2,360,405</b>	<b>7,110,405</b>	

4.08% for 20 years

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**General Obligation Refunding Bonds  
Series 2010**

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

3.41% for 17 years



## **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.

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**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**CAPITAL PROJECT FUND SUMMARY**

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>Resources:</b>					
Total Beginning Balance	\$ 6,497	\$ -	\$ 1,402	\$ -	N/A
Revenues & Transfers In	29	-	2	-	N/A
Total Funds Available	<u>6,526</u>	<u>-</u>	<u>1,403</u>	<u>-</u>	<u>N/A</u>
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	5,124	-	1,403	-	N/A
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	1,402	-	-	-	N/A
<b>Fund Total</b>	<u>\$ 1,402</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
<b>Net Revenue (Expenditures)</b>	(5,095)	-	(1,402)	-	

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET  
CAPITAL PROJECT FUND REVENUES/EXPENDITURES**

**Fund:** Capital Project                      **Department:** N/A                      **Account:** 06-10

Classification	2010-11 Actual	2011-12 Budget	2011-12 Estimate	2012-2013 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
<b>Revenues</b>					
5100 Interest	29	-	2	-	N/A
7112 Bond Proceeds	-	-	-	-	N/A
7240 Premium on Bonds	-	-	-	-	N/A
Total Revenues	<u>\$ 29</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ -</u>	N/A
<b>Expenditures</b>					
Debt Service	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A
Subtotal	-	-	-	-	N/A
Capital Outlay	<u>5,124</u>	<u>-</u>	<u>1,403</u>	<u>-</u>	N/A
Total Expenditures	<u>\$ 5,124</u>	<u>\$ -</u>	<u>\$ 1,403</u>	<u>\$ -</u>	N/A

**~AUTHORIZED POSITIONS~**

No Authorized Positions

**~EXPENDITURE DETAIL~**

<b>Capital Outlay</b>					
8420 Improvements	\$ 5,124	\$ -	\$ 1,403	\$ -	
Subtotal	<u>5,124</u>	<u>-</u>	<u>1,403</u>	<u>-</u>	N/A
<b>Debt Service</b>					
8526 Cost of Issuance	-	-	-	-	
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Total Expenditures	<u>\$ 5,124</u>	<u>\$ -</u>	<u>\$ 1,403</u>	<u>\$ -</u>	N/A

**Project Detail**

	<u>Spent to Date</u>
Bond Proceeds	\$ 1,200,000
Interest & Fee Refund Revenue	10,080
Total Revenue	<u>1,210,080</u>
City Hall Improvements	1,162,196
Fire Station Windows	47,884
Total Spent to Date	<u>1,210,080</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.

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**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**FY 13 Utility Fund Long-Term Financial Plan**

	Actual 2010-11	Estimate 2011-12	2012-13	2013-14
<b>Beginning Fund Balance</b>	<b>3,142,955</b>	<b>3,318,999</b>	<b>3,235,583</b>	<b>1,869,350</b>
Revenues:				
Water Department	1,053,622	1,268,019	1,328,150	1,007,495
Sewer Department	660,203	709,832	700,000	721,000
Garbage Department	683,561	762,625	798,250	822,198
Gas Department	760,911	612,925	614,500	632,935
Maintenance Department	43,734	43,091	46,833	48,238
Other Revenue	162,222	140,900	118,600	122,158
<b>Total Revenue</b>	<b>3,364,252</b>	<b>3,537,392</b>	<b>3,606,333</b>	<b>3,354,023</b>
Operating Expenditures:				
Personnel	538,437	554,254	604,086	622,209
Maintenance & Supplies	237,618	287,365	609,925	314,073
Services	1,242,681	1,173,785	1,210,160	1,246,465
Transfers	462,867	1,100,439	1,133,492	1,167,497
<b>Total Operating Expenditures</b>	<b>2,481,604</b>	<b>3,115,843</b>	<b>3,557,663</b>	<b>3,350,243</b>
Non-Operating Expenditures:				
Debt Service	558,302	-	-	-
Capital Outlay	148,302	504,965	1,414,903	-
<b>Total Non-Operating Expenditures</b>	<b>706,604</b>	<b>504,965</b>	<b>1,414,903</b>	<b>-</b>
<b>Total Expenditures</b>	<b>3,188,208</b>	<b>3,620,808</b>	<b>4,972,566</b>	<b>3,350,243</b>
<b>Ending Fund Balance</b>	<b>3,318,999</b>	<b>3,235,583</b>	<b>1,869,350</b>	<b>1,873,129</b>
<b>Calculation of available funds:</b>				
Ending Fund Balance	3,318,999	3,235,583	1,869,350	1,873,129
Less 20% required minimum balance	496,321	623,169	711,533	670,049
Excess funds available for capital projects	2,822,678	2,612,415	1,157,817	1,203,081
<b>Staffing variable:</b>				
Full-time equivalent positions	11.50	11.20	12.20	12.20
Average cost per FTE	46,821	49,487	49,515	51,001

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**FY 13 Utility Fund Long-Term Financial Plan**

2014-15	2015-16
<b>1,873,129</b>	<b>1,877,022</b>
1,037,719	1,068,851
742,630	764,909
846,863	872,269
651,923	671,481
49,685	51,175
125,823	129,597
<b>3,454,643</b>	<b>3,558,283</b>
640,875	660,101
323,495	333,200
1,283,859	1,322,375
1,202,522	1,238,597
<b>3,450,750</b>	<b>3,554,273</b>
-	-
-	-
-	-
<b>3,450,750</b>	<b>3,554,273</b>
<b>1,877,022</b>	<b>1,881,032</b>
1,877,022	1,881,032
690,150	710,855
1,186,872	1,170,177
12.20	12.20
52,531	54,107

**UTILITY FUND FINANCIAL PROJECTION**

The plan presents the Utility Fund over six fiscal years: one previous years, the estimate for FY 2012, the budget for FY 2013 and three projected years. The projections made for fiscal years 2014-2016 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 3% each year due to expected increase in fuel costs and inflation.

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**UTILITY FUND SUMMARY**

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>Resources:</b>					
Total Beginning Balance	\$ 3,142,955	\$ 3,136,453	\$ 3,318,999	\$ 3,235,583	3.16%
Revenues & Transfers In	3,364,252	3,623,660	3,537,392	3,606,333	-0.48%
<b>Total Funds Available</b>	<b>6,507,207</b>	<b>6,760,113</b>	<b>6,856,391</b>	<b>6,841,916</b>	<b>1.21%</b>
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	3,188,208	4,849,883	3,620,808	4,972,566	2.53%
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	3,318,999	1,910,230	3,235,583	1,869,350	-2.14%
Reserved for Utility Water/Gas Capital Project	1,088,830	-	963,070	-	N/A
Reserved for Contingencies	-				
Reserved for Future Expenditures	-				
<b>Unreserved Fund Balance</b>	<b>2,230,169</b>	<b>1,910,230</b>	<b>2,272,514</b>	<b>1,869,350</b>	<b>-2.14%</b>
<b>Total Expenditures</b>	<b>3,188,208</b>	<b>4,849,883</b>	<b>3,620,808</b>	<b>4,972,566</b>	
<b>Less: Capital Expenditures</b>	<b>148,302</b>	<b>1,496,964</b>	<b>504,965</b>	<b>1,414,903</b>	
<b>Operating Expenditures</b>	<b>3,039,906</b>	<b>3,352,919</b>	<b>3,115,843</b>	<b>3,557,663</b>	
<b>Target Fund Balance 20% of Operating Expenditures</b>	<b>607,981</b>	<b>670,584</b>	<b>623,169</b>	<b>711,533</b>	
<b>Net Revenue (Expenditures)</b>	<b>176,044</b>	<b>(1,226,223)</b>	<b>(83,416)</b>	<b>(1,366,233)</b>	
<b>Less: Net Rev(Exp)-Capital Project</b>	<b>(87,825)</b>	<b>(1,063,463)</b>	<b>(75,645)</b>	<b>(958,070)</b>	
<b>Less: Net Rev(Exp)-Other Capital</b>	<b>(24,281)</b>	<b>(93,501)</b>	<b>(101,301)</b>	<b>(8,333)</b>	
<b>Net Rev/(Exp)-Operating</b>	<b>288,150</b>	<b>(69,259)</b>	<b>93,531</b>	<b>(399,831)</b>	

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**UTILITY FUND REVENUES**

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b><u>WATER DEPARTMENT</u></b>					
70-4200 Grants	\$ 19,581	\$ 332,000	\$ 312,419	\$ 350,000	5.42%
70-6300 Sales of Service	1,011,591	859,400	935,000	940,000	9.38%
70-6400 Service Line Fees	8,700	5,000	5,000	26,000	420.00%
70-6500 Sale of Materials	-	-	-	-	N/A
70-6600 Penalties	7,369	6,000	7,200	7,000	16.67%
70-6700 Service Charge	6,250	10,000	5,000	5,000	-50.00%
70-7200 Miscellaneous	131	150	3,400	150	0.00%
Subtotal	1,053,622	1,212,550	1,268,019	1,328,150	9.53%
<b><u>SEWER DEPARTMENT</u></b>					
71-6300 Sales of Service	569,943	585,000	606,500	607,000	3.76%
71-6301 Glidden Water District	78,000	79,755	80,632	83,000	4.07%
71-6400 Service Line Fees	6,865	5,000	4,000	5,000	0.00%
71-6600 Penalties	5,395	5,000	5,400	5,000	0.00%
71-7200 Miscellaneous	-	-	3,300	-	N/A
71-7500 Gain on Sale of Assets	-	-	10,000	-	N/A
Subtotal	660,203	674,755	709,832	700,000	3.74%
<b><u>GARBAGE DEPARTMENT</u></b>					
72-6300 Sales of Service	658,564	758,600	744,000	780,000	2.82%
72-6305 Wood Chipping/Mulch	843	-	250	250	N/A
72-6600 Penalties	5,620	5,500	6,200	6,000	9.09%
72-6306 Recycle Revenue	18,362	10,500	12,000	12,000	14.29%
72-7200 Miscellaneous	172	-	175	-	N/A
Subtotal	683,561	774,600	762,625	798,250	3.05%
<b><u>GAS DEPARTMENT</u></b>					
73-6300 Sales of Service	747,580	790,000	603,500	608,000	-23.04%
73-6400 Service Line Fees	511	500	-	500	0.00%
73-6500 Sale of Materials	4,183	-	-	-	N/A
73-6600 Penalties	7,430	8,000	5,300	5,000	-37.50%
73-6700 Service Charge	630	1,000	650	1,000	0.00%
73-7200 Miscellaneous	577	-	3,475	-	N/A
Subtotal	760,911	799,500	612,925	614,500	-23.14%

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

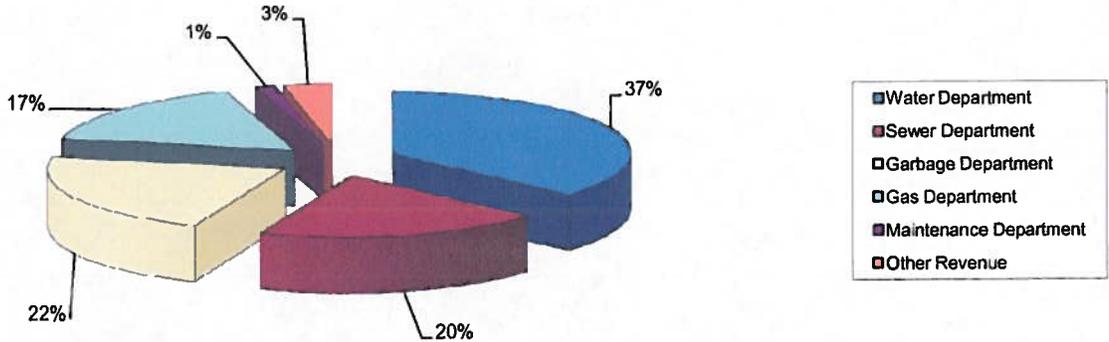
**UTILITY FUND REVENUES**

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~REVENUE DETAIL (Continued)~</b>					
<b><u>MAINTENANCE DEPARTMENT</u></b>					
74-6300 Sales of Service	43,734	43,495	43,091	46,833	7.67%
Subtotal	43,734	43,495	43,091	46,833	7.67%
<b><u>OTHER REVENUE</u></b>					
05-5100 Investments	21,771	20,000	24,500	23,000	15.00%
05-5108 Investments - CO 2008	-	-	-	-	N/A
05-5109 Investments - CO 2010	16,614	8,000	15,600	5,000	-37.50%
05-6800 Insufficient Checks	320	260	100	100	-61.54%
05-7200 Miscellaneous	4,962	500	-	500	0.00%
05-7250 Overage/Shortage	(19)	-	-	-	N/A
05-7110 Intergovernmental (CCIDC)	90,000	90,000	99,000	90,000	0.00%
05-7175 Transfer from Debt Service	28,574	-	1,700	-	N/A
Subtotal	162,222	118,760	140,900	118,600	-0.13%
<b>TOTAL REVENUES</b>	<b>\$ 3,364,252</b>	<b>\$ 3,623,660</b>	<b>\$ 3,537,392</b>	<b>\$ 3,606,333</b>	

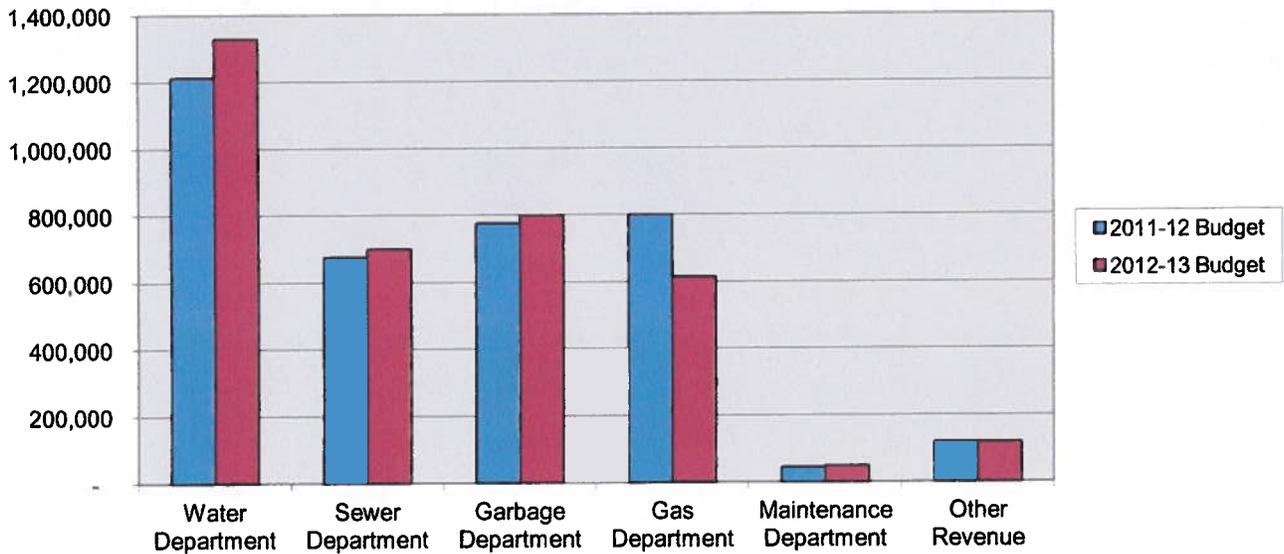
**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**UTILITY FUND REVENUE SUMMARY**

**Utility Fund Resources  
2012-2013  
Budget**

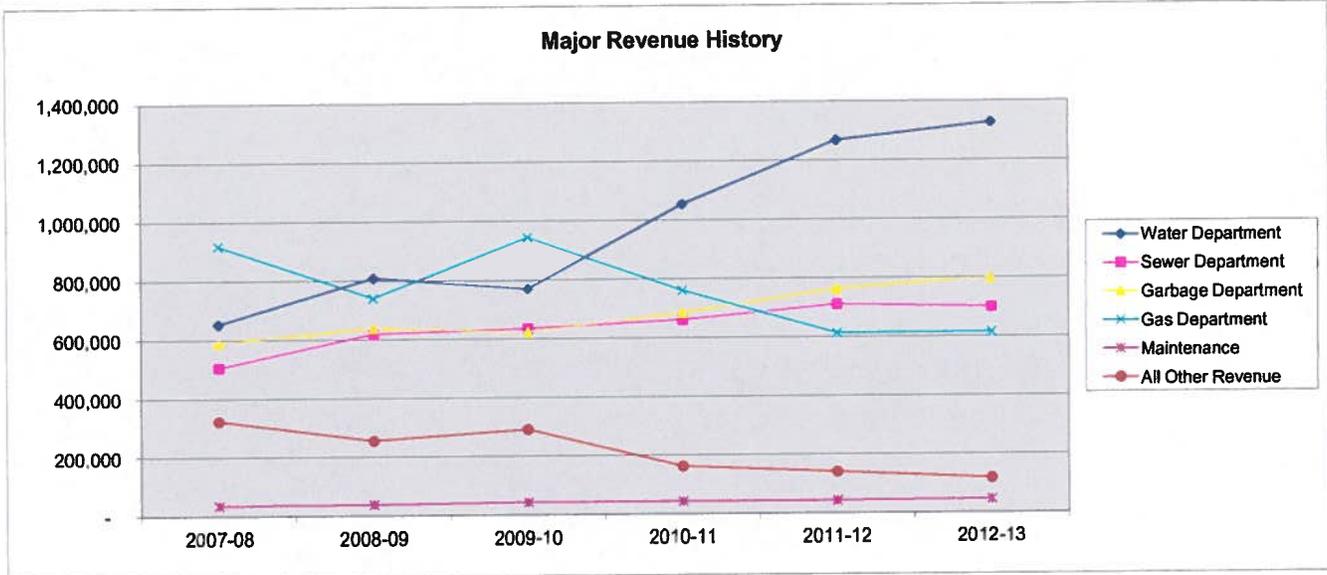


**Utility Fund Resources  
2012 Budget vs 2013  
Budget**



CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET

UTILITY FUND REVENUE SUMMARY



	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Estimated 2011-12	Budgeted 2012-13
Water Department	652,811	807,929	770,264	1,053,622	1,268,019	1,328,150
Sewer Department	505,132	618,393	634,214	660,203	709,832	700,000
Garbage Department	589,443	637,383	622,420	683,561	762,625	798,250
Gas Department	918,425	739,790	942,929	760,911	612,925	614,500
Maintenance	36,268	38,293	43,376	43,734	43,091	46,833
All Other Revenue	323,123	255,002	291,073	162,222	140,900	118,600
<b>TOTAL</b>	<b>3,025,202</b>	<b>3,096,790</b>	<b>3,304,276</b>	<b>3,364,252</b>	<b>3,537,392</b>	<b>3,606,333</b>

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**UTILITY EXPENDITURE SUMMARY**

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-2012 Budget</b>	<b>2011-2012 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 538,437	\$ 544,264	\$ 554,254	\$ 604,086	10.99%
Maintenance & Supplies	237,618	339,125	287,365	609,925	79.85%
Services	1,242,681	1,358,055	1,173,785	1,210,160	-10.89%
Debt Service	558,302	7,779	-	-	-100.00%
Transfers	462,867	1,103,696	1,100,439	1,133,492	2.70%
Subtotal	<u>3,039,906</u>	<u>3,352,919</u>	<u>3,115,843</u>	<u>3,557,663</u>	6.11%
Capital Outlay	<u>148,302</u>	<u>1,496,964</u>	<u>504,965</u>	<u>1,414,903</u>	-5.48%
<b>Total Expenditures</b>	<u><u>3,188,208</u></u>	<u><u>4,849,883</u></u>	<u><u>3,620,808</u></u>	<u><u>4,972,566</u></u>	2.53%

**~AUTHORIZED POSITIONS~**

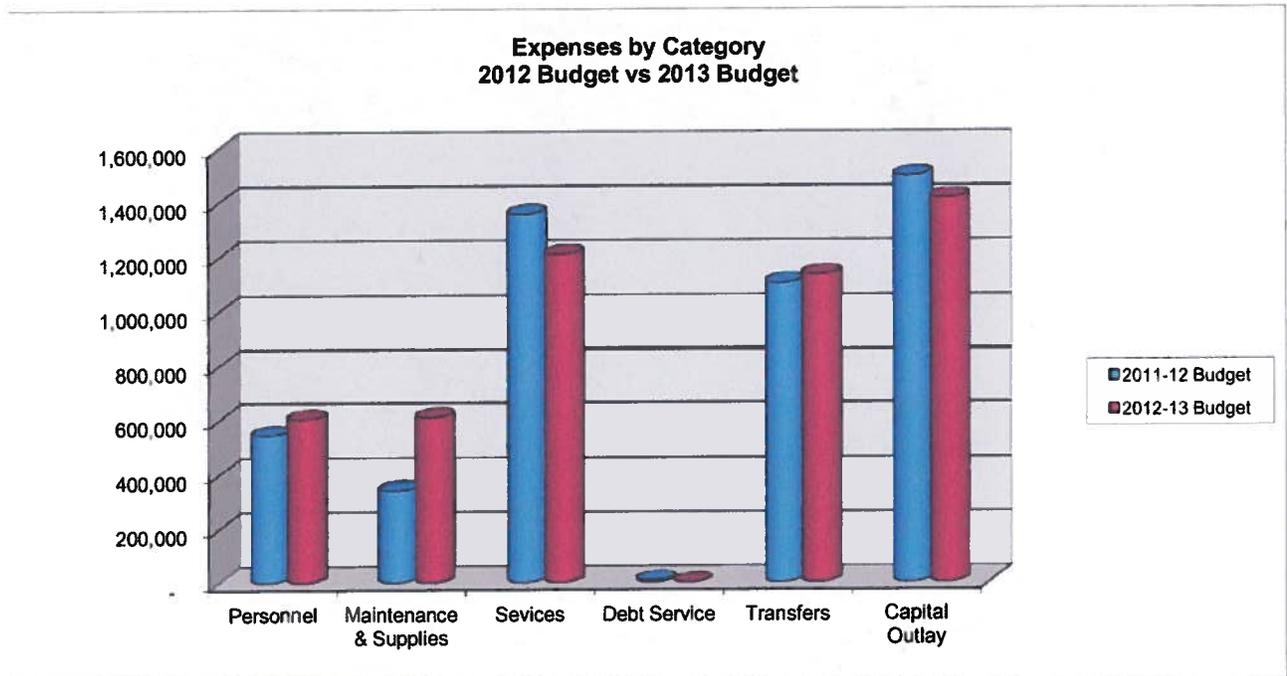
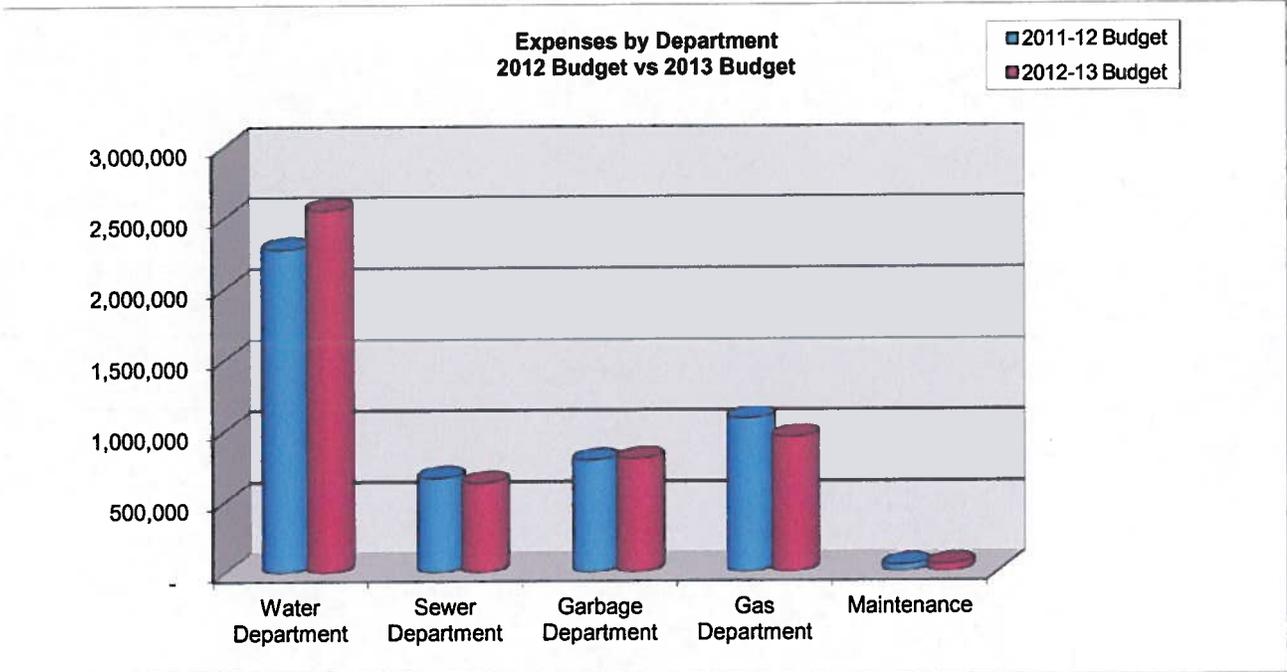
Water	3.25	3.00	3.00	4.00	33.33%
Sewer	2.50	2.50	2.50	2.50	0.00%
Garbage	0.50	0.70	0.70	0.70	0.00%
Gas	4.25	4.00	4.00	4.00	0.00%
Maintenance	1.00	1.00	1.00	1.00	0.00%
<b>Total Personnel</b>	<u>11.50</u>	<u>11.20</u>	<u>11.20</u>	<u>12.20</u>	8.93%

**~DEPARTMENT SUMMARY~**

Water	\$ 1,097,155	\$ 2,277,678	\$ 1,515,170	\$ 2,552,281	12.06%
Sewer	578,451	662,766	650,803	630,783	-4.83%
Garbage	697,049	787,024	775,819	795,859	1.12%
Gas	771,604	1,078,920	635,926	946,811	-12.24%
Maintenance	43,948	43,495	43,091	46,833	7.67%
<b>Total Expenditures</b>	<u>\$ 3,188,208</u>	<u>\$ 4,849,883</u>	<u>\$ 3,620,808</u>	<u>\$ 4,972,566</u>	2.53%

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**UTILITY FUND EXPENSE SUMMARY**



**CITY OF COLUMBUS, TEXAS  
2012-2013 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  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
Utility

**Department:**  
Water

**Account:**  
03-70

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 128,533	\$ 159,041	\$ 166,193	\$ 206,679	29.95%
Maintenance & Supplies	112,447	226,000	164,595	443,100	96.06%
Services	104,377	125,808	111,835	126,165	0.28%
Debt Service	434,781	6,335	-	-	-100.00%
Transfers	190,227	650,364	652,516	666,156	2.43%
Subtotal	<u>970,366</u>	<u>1,167,548</u>	<u>1,095,138</u>	<u>1,442,100</u>	23.52%
Capital Outlay	126,790	1,110,130	420,031	1,110,181	0.00%
Total Expenditures	<u>\$ 1,097,155</u>	<u>\$ 2,277,678</u>	<u>\$ 1,515,170</u>	<u>\$ 2,552,281</u>	12.06%

**~AUTHORIZED POSITIONS~**

<u>Position Title</u>					
Superintendent	1.00	1.00	1.00	1.00	
Laborer	1.00	1.00	1.00	2.00	
Clerk	1.00	1.00	1.00	1.00	
Building Inspector	0.25	-	-	-	
Total Personnel	<u>3.25</u>	<u>3.00</u>	<u>3.00</u>	<u>4.00</u>	33.33%

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 86,539	\$ 111,383	\$ 114,700	\$ 144,497	
8103 Wages, Overtime	3,064	1,500	4,400	1,500	
8107 Longevity	1,740	2,245	2,245	2,365	
8120 Social Security	7,119	8,807	8,625	11,350	
8130 TMRS Retirement	14,134	16,337	17,850	21,075	
8140 Health & Life Insurance	11,872	14,787	14,860	20,761	
8150 Workers' Compensation	4,065	3,982	3,513	5,132	
Subtotal	<u>128,533</u>	<u>159,041</u>	<u>166,193</u>	<u>206,679</u>	29.95%

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
Utility

**Department:**  
Water

**Account:**  
03-70

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	23,262	18,000	18,000	38,000	
8240 Gas & Oil	8,746	8,000	9,000	9,000	
8245 Office Supplies	763	750	800	800	
8246 Postage	2,234	2,500	2,620	2,500	
8250 Chemical Supplies	35,165	25,250	27,600	28,000	
8260 Build Maintenance	-	-	-	2,000	
8264 Software Maintenance	1,859	1,900	2,100	2,200	
8266 Vehicle Maintenance	2,786	2,000	2,000	2,000	
8267 Equipment Maintenance	32,832	165,000	100,000	356,000	
8268 Other Maintenance	2,624	1,000	1,000	1,000	
8280 Small Tools	1,886	1,000	1,000	1,000	
8285 Wearing Apparel	288	600	475	600	
<b>Subtotal</b>	<b>112,447</b>	<b>226,000</b>	<b>164,595</b>	<b>443,100</b>	<b>96.06%</b>
<b>Services</b>					
8312 Maint Shop Labor	7,951	7,908	7,835	8,515	
8315 Bad Debt	5,195	750	2,500	2,500	
8321 Dues & Subscriptions	441	650	450	650	
8326 Electricity	70,774	90,000	80,000	90,000	
8332 Liability Insurance	577	700	430	700	
8333 Vehicle Insurance	868	950	910	950	
8340 Laboratory Analysis	4,197	3,000	3,000	4,000	
8350 Training	152	3,500	3,000	3,500	
8355 Outside Services	2,800	4,500	2,000	4,500	
8359 Regulatory Permitting	3,485	3,750	3,510	3,750	
8362 Printing & Advertising	180	900	150	300	
8363 Professional Services	-	200	200	200	
8365 Engineering Fees	-	500	-	500	
8373 One Call Notification	141	100	100	100	
8380 Telephone	4,885	5,000	5,000	5,000	
8385 Utilities	1,902	2,400	1,800	-	
8390 Miscellaneous	431	600	550	600	
8392 Economic Dev Contract	400	400	400	400	
<b>Subtotal</b>	<b>104,377</b>	<b>125,808</b>	<b>111,835</b>	<b>126,165</b>	<b>0.28%</b>

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
Utility

**Department:**  
Water

**Account:**  
03-70

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Capital Outlay</b>					
8410 Buildings	-	-	-	-	
8420 Improvements	-	-	-	443,500	
8420 Improvements	-	6,667	6,667	1,111	
8422 Water Distribution System	9,094	634,463	58,090	601,070	
8423 Water Plant	-	-	-	-	
8424 Telemetry	-	-	-	-	
8425 Tower Demo	-	62,000	-	62,000	
8465 Software	-	-	-	-	
8471 Water Well	114,926	407,000	345,574	-	
8480 Vehicles	-	-	-	-	
8490 Equipment	2,769	-	9,700	2,500	
Subtotal	126,790	1,110,130	420,031	1,110,181	0.00%
<b>Debt Service</b>					
8515 Principal - CO 2005	142,780	-	-	-	
8525 Interest - CO 2005	109,627	-	-	-	
8526 Amort. Bond Cost - CO 2005	-	2,397	-	-	
8531 Principal - CO 2010	108,477	-	-	-	
8529 Interest - CO 2010	73,897	-	-	-	
8530 Amort. Bond Cost - CO 2010	-	3,938	-	-	
Subtotal	434,781	6,335	-	-	-100.00%
<b>Transfers</b>					
8393 Gross Receipts Fee	71,420	70,444	75,200	78,252	
8605 Transfer to General Fund	97,307	120,710	118,106	129,182	
8607 Transfer to Debt Service Fund	-	437,710	437,710	437,222	
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	190,227	650,364	652,516	666,156	2.43%
<b>Total Expenditures</b>	<b>\$ 1,097,155</b>	<b>\$ 2,277,678</b>	<b>\$ 1,515,170</b>	<b>\$ 2,552,281</b>	<b>12.06%</b>

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**Fund:**  
Utility

**Department:**  
Sewer

**Account:**  
03-71

**Program Description:**

The Sewer Department, under the direction of the Utility Superintendent, is primarily responsible for the operation and maintenance of the City's wastewater collection system and for providing proper treatment of all wastewater received from the collection system. The department monitors the effluent discharge and biosolids in accordance with state and federal requirements and maintains and installs piping, valves, fittings, wastewater taps, and six (6) lift stations. The department also operates and maintains two (2) wastewater treatment plants.

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
Utility

**Department:**  
Sewer

**Account:**  
03-71

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-2012 Budget</b>	<b>2011-2012 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 128,735	\$ 126,668	\$ 129,388	\$ 130,887	3.33%
Maintenance & Supplies	88,301	76,650	76,900	114,700	49.64%
Services	131,213	164,953	153,274	141,913	-13.97%
Debt Service	101,153	961	-	-	-100.00%
Transfers	110,305	233,367	232,973	239,672	2.70%
Subtotal	<u>559,708</u>	<u>602,599</u>	<u>592,536</u>	<u>627,172</u>	4.08%
Capital Outlay	18,743	60,167	58,267	3,611	-94.00%
Total Expenditures	<u>\$ 578,451</u>	<u>\$ 662,766</u>	<u>\$ 650,803</u>	<u>\$ 630,783</u>	-4.83%

**~AUTHORIZED POSITIONS~**

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

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 89,053	\$ 89,081	\$ 91,200	\$ 91,770	
8103 Wages, Overtime	3,050	1,500	1,900	1,500	
8107 Longevity	1,278	1,428	1,428	1,578	
8120 Social Security	7,002	7,039	7,100	7,256	
8130 TMRS Retirement	13,965	13,056	13,400	13,473	
8140 Health & Life Insurance	12,286	12,310	12,370	12,987	
8150 Workers' Compensation	2,103	2,254	1,990	2,324	
Subtotal	<u>128,735</u>	<u>126,668</u>	<u>129,388</u>	<u>130,887</u>	3.33%

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
Utility

**Department:**  
Sewer

**Account:**  
03-71

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-2012 Budget</b>	<b>2011-2012 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	8,221	6,500	6,500	6,500	
8240 Gas & Oil	8,891	8,000	9,000	8,000	
8245 Office Supplies	933	800	800	800	
8246 Postage	1,762	2,000	2,300	2,000	
8250 Chemical Supplies	27,833	25,000	25,000	25,000	
8260 Build Maintenance	1,230	2,000	1,000	4,000	
8264 Software Maintenance	1,766	1,900	2,100	2,200	
8266 Vehicle Maintenance	1,444	2,000	1,500	2,000	
8267 Equipment Maintenance	26,958	25,000	25,000	60,000	
8268 Other Maintenance	7,070	2,000	1,000	2,000	
8280 Small Tools	1,511	750	2,000	1,500	
8285 Wearing Apparel	684	700	700	700	
<b>Subtotal</b>	<b>88,301</b>	<b>76,650</b>	<b>76,900</b>	<b>114,700</b>	<b>49.64%</b>
<b>Services</b>					
8312 Maint Shop Labor	11,265	11,203	11,099	12,063	
8315 Bad Debt	4,254	500	2,500	500	
8321 Dues & Subscriptions	429	500	450	500	
8326 Electricity	55,067	90,000	78,000	85,000	
8332 Liability Insurance	641	800	500	800	
8333 Vehicle Insurance	1,157	1,500	1,425	1,500	
8340 Laboratory Analysis	10,684	13,000	13,500	14,000	
8341 Waste Disposal	10,521	10,500	7,000	7,000	
8350 Training	45	3,500	1,400	3,500	
8355 Outside Services	2,800	200	4,500	7,000	
8359 Regulatory Permitting	5,443	6,500	5,500	6,500	
8363 Professional Services	-	2,500	500	1,000	
8365 Engineering Fees	-	500	-	500	
8373 One Call Notification	141	100	100	100	
8380 Telephone	1,285	1,300	1,150	1,300	
8385 Utilities	27,052	21,700	25,000	-	
8390 Miscellaneous	31	250	250	250	
8392 Economic Dev Contract	400	400	400	400	
<b>Subtotal</b>	<b>131,213</b>	<b>164,953</b>	<b>153,274</b>	<b>141,913</b>	<b>-13.97%</b>
<b>Capital Outlay</b>					
8425 Tower Demo	-	-	-	-	
8420 Improvements	-	6,667	6,667	1,111	
8426 Diffuser	-	-	-	-	
8465 Software	-	-	-	-	
8472 Lift Stations	18,743	-	-	-	
8490 Equipment	-	53,500	51,600	2,500	
<b>Subtotal</b>	<b>18,743</b>	<b>60,167</b>	<b>58,267</b>	<b>3,611</b>	<b>-94.00%</b>

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
Utility

**Department:**  
Sewer

**Account:**  
03-71

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-2012 Budget</b>	<b>2011-2012 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Debt Service</b>					
8515 Principal - CO 2005	57,220	-	-	-	
8525 Interest - CO 2005	43,933	-	-	-	
8526 Amort. Bond Cost - CO 2005	-	961	-	-	
<b>Subtotal</b>	<b>101,153</b>	<b>961</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>
<b>Transfers</b>					
8393 Gross Receipts Fee	45,837	53,980	55,291	56,000	
8605 Transfer to General Fund	64,469	78,310	76,606	82,502	
8607 Transfer to Debt Service Fund	-	101,077	101,077	101,170	
<b>Subtotal</b>	<b>110,305</b>	<b>233,367</b>	<b>232,973</b>	<b>239,672</b>	<b>2.70%</b>
<b>Total Expenditures</b>	<b>\$ 578,451</b>	<b>\$ 662,766</b>	<b>\$ 650,803</b>	<b>\$ 630,783</b>	<b>-4.83%</b>

**CITY OF COLUMBUS, TEXAS  
2012-2013 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  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
Utility

**Department:**  
Garbage

**Account:**  
03-72

<u>Classification</u>	<u>2010-11 Actual</u>	<u>2011-2012 Budget</u>	<u>2011-12 Estimate</u>	<u>2012-2013 Budget</u>	<u>Var %</u>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 17,746	\$ 28,039	\$ 28,073	\$ 28,607	2.03%
Maintenance & Supplies	5,377	5,175	5,070	4,975	-3.86%
Services	609,457	655,500	646,070	679,775	3.70%
Transfers	64,469	78,310	76,606	82,502	5.35%
Subtotal	<u>697,049</u>	<u>767,024</u>	<u>755,819</u>	<u>795,859</u>	3.76%
Capital Outlay	-	20,000	20,000	-	
Total Expenditures	<u>\$ 697,049</u>	<u>\$ 787,024</u>	<u>\$ 775,819</u>	<u>\$ 795,859</u>	1.12%

**~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	0.20	0.20	
Total Personnel	<u>0.50</u>	<u>0.70</u>	<u>0.70</u>	<u>0.70</u>	0.00%

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 14,597	\$ 21,655	\$ 21,900	\$ 22,030	
8107 Longevity	120	288	288	294	
8120 Social Security	1,095	1,679	1,590	1,708	
8130 TMRS Retirement	877	1,825	1,825	1,881	
8140 Health & Life Insurance	499	1,484	1,490	1,565	
8150 Workers' Compensation	558	1,108	980	1,130	
Subtotal	<u>17,746</u>	<u>28,039</u>	<u>28,073</u>	<u>28,607</u>	2.03%

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
Utility

**Department:**  
Garbage

**Account:**  
03-72

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-2012 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	58	250	100	250	
8245 Office Supplies	564	400	500	400	
8246 Postage	1,759	2,000	2,300	2,000	
8264 Software Maintenance	1,766	1,900	1,600	1,700	
8268 Other Maintenance	1,167	500	500	500	
8280 Small Tools	-	50	-	50	
8285 Wearing Apparel	64	75	70	75	
<b>Subtotal</b>	<b>5,377</b>	<b>5,175</b>	<b>5,070</b>	<b>4,975</b>	<b>-3.86%</b>
<b>Services</b>					
8315 Bad Debt	1,850	500	2,500	500	
8332 Liability Insurance	641	750	460	750	
8333 Vehicle Insurance	386	425	410	425	
8335 Building Insurance	40	50	50	50	
8341 Waste Disposal	606,030	653,000	642,000	678,000	
8355 Outside Services	-	-	-	-	
8362 Printing & Advertising	72	-	200	-	
8385 Utilities	428	725	400	-	
8390 Miscellaneous	12	50	50	50	
<b>Subtotal</b>	<b>609,457</b>	<b>655,500</b>	<b>646,070</b>	<b>679,775</b>	<b>3.70%</b>
<b>Capital Outlay</b>					
8490 Equipment	-	20,000	20,000	-	
<b>Subtotal</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>N/A</b>
<b>Transfers</b>					
8605 Transfer to General Fund	64,469	78,310	76,606	82,502	
8607 Transfer to Debt Service Fund	-	-	-	-	
<b>Subtotal</b>	<b>64,469</b>	<b>78,310</b>	<b>76,606</b>	<b>82,502</b>	<b>5.35%</b>
<b>Total Expenditures</b>	<b>\$ 697,049</b>	<b>\$ 787,024</b>	<b>\$ 775,819</b>	<b>\$ 795,859</b>	<b>1.12%</b>



**CITY OF COLUMBUS, TEXAS  
2012-2013 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  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
Utility

**Department:**  
Gas

**Account:**  
03-73

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 202,573	\$ 169,190	\$ 169,460	\$ 174,580	3.19%
Maintenance & Supplies	26,585	27,450	37,200	40,250	46.63%
Services	419,444	433,475	284,255	285,708	-34.09%
Debt Service	22,368	483	-	-	-100.00%
Transfers	97,865	141,655	138,344	145,162	2.48%
Subtotal	<u>768,835</u>	<u>772,253</u>	<u>629,259</u>	<u>645,700</u>	-16.39%
Capital Outlay	2,769	306,667	6,667	301,111	-1.81%
Total Expenditures	<u>\$ 771,604</u>	<u>\$ 1,078,920</u>	<u>\$ 635,926</u>	<u>\$ 946,811</u>	-12.24%

**~AUTHORIZED POSITIONS~**

<u>Position Title</u>					
Foreman	1.00	-	-	-	
Laborer	2.00	3.00	3.00	3.00	
Clerk	1.00	1.00	1.00	1.00	
Building Inspector	0.25	-	-	-	
Total Personnel	<u>4.25</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	0.00%

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 137,746	\$ 115,625	\$ 116,800	\$ 118,839	
8103 Wages, Overtime	8,076	4,200	3,500	4,200	
8107 Longevity	2,235	1,430	1,430	1,695	
8120 Social Security	10,366	9,276	9,000	9,542	
8130 TMRS Retirement	22,017	17,206	17,400	17,718	
8140 Health & Life Insurance	20,445	19,605	19,700	20,684	
8150 Workers' Compensation	1,689	1,848	1,630	1,901	
Subtotal	<u>202,573</u>	<u>169,190</u>	<u>169,460</u>	<u>174,580</u>	3.19%

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
Utility

**Department:**  
Gas

**Account:**  
03-73

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	9,309	9,000	15,000	15,000	
8240 Gas & Oil	8,276	7,000	7,600	7,000	
8245 Office Supplies	763	750	900	750	
8246 Postage	1,770	2,000	2,300	2,000	
8260 Build Maintenance	-	-	-	2,000	
8264 Software Maintenance	1,859	1,900	2,600	2,700	
8266 Vehicle Maintenance	1,742	2,500	2,500	2,500	
8267 Equipment Maintenance	514	1,000	3,800	1,000	
8268 Other Maintenance	301	800	300	800	
8280 Small Tools	307	1,000	400	5,000	
8285 Wearing Apparel	1,744	1,500	1,800	1,500	
<b>Subtotal</b>	<b>26,585</b>	<b>27,450</b>	<b>37,200</b>	<b>40,250</b>	<b>46.63%</b>
<b>Services</b>					
8312 Maint Shop Labor	3,313	3,295	3,265	3,548	
8315 Bad Debt	3,465	500	2,500	500	
8321 Dues & Subscriptions	495	-	100	-	
8332 Liability Insurance	705	1,000	625	1,000	
8333 Vehicle Insurance	1,157	1,300	1,250	1,300	
8335 Building Insurance	119	150	140	150	
8350 Training	1,907	3,000	3,200	3,000	
8355 Outside Services	3,422	5,000	5,000	5,000	
8360 Gas Purchased Discount	(23,246)	(24,000)	(20,000)	(20,020)	
8361 Gas Purchased	425,979	438,000	280,000	286,000	
8363 Professional Services	975	4,000	7,000	4,000	
8373 One Call Notification	141	100	100	100	
8380 Telephone	586	530	625	530	
8390 Miscellaneous	27	200	50	200	
8392 Economic Dev Contract	400	400	400	400	
<b>Subtotal</b>	<b>419,444</b>	<b>433,475</b>	<b>284,255</b>	<b>285,708</b>	<b>-34.09%</b>
<b>Capital Outlay</b>					
8420 Improvements	-	6,667	6,667	1,111	
8440 Mains & Lines	-	300,000	-	300,000	
8450 Meters & Regulators	-	-	-	-	
8465 Software	-	-	-	-	
8490 Equipment	2,769	-	-	-	
<b>Subtotal</b>	<b>2,769</b>	<b>306,667</b>	<b>6,667</b>	<b>301,111</b>	<b>-1.81%</b>

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
Utility

**Department:**  
Gas

**Account:**  
03-73

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Debt Service</b>					
8531 Principal - CO 2010	13,305	-	-	-	
8529 Interest - CO 2010	9,063	-	-	-	
8530 Amort. Bond Cost - CO 2010	-	483	-	-	
Subtotal	<u>22,368</u>	<u>483</u>	<u>-</u>	<u>-</u>	-100.00%
<b>Transfers</b>					
8393 Gross Receipts Fee	28,396	35,594	33,988	35,000	
8605 Transfer to General Fund	64,469	78,310	76,606	82,502	
8607 Transfer to Debt Service Fund	-	22,751	22,751	22,660	
8610 Transfer to Equipment Fund	5,000	5,000	5,000	5,000	
Subtotal	<u>97,865</u>	<u>141,655</u>	<u>138,344</u>	<u>145,162</u>	2.48%
<b>Total Expenditures</b>	<u><u>\$ 771,604</u></u>	<u><u>\$ 1,078,920</u></u>	<u><u>\$ 635,926</u></u>	<u><u>\$ 946,811</u></u>	-12.24%

**CITY OF COLUMBUS, TEXAS  
2012-2013 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  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
Utility

**Department:**  
Maintenance

**Account:**  
03-74

<u>Classification</u>	<u>2010-11 Actual</u>	<u>2011-12 Budget</u>	<u>2010-11 Estimate</u>	<u>2011-2012 Budget</u>	<u>Var %</u>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 60,850	\$ 61,326	\$ 61,140	\$ 63,333	3.27%
Maintenance & Supplies	4,909	3,850	3,600	6,900	79.22%
Services	(21,811)	(21,681)	(21,649)	(23,401)	7.93%
Subtotal	<u>43,948</u>	<u>43,495</u>	<u>43,091</u>	<u>46,833</u>	<u>7.67%</u>
 Total Expenditures	 <u>\$ 43,948</u>	 <u>\$ 43,495</u>	 <u>\$ 43,091</u>	 <u>\$ 46,833</u>	 <u>7.67%</u>

**~AUTHORIZED POSITIONS~**

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

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 43,986	\$ 44,562	\$ 44,500	\$ 45,890	
8103 Wages, Overtime	250	-	-	-	
8107 Longevity	620	680	680	740	
8120 Social Security	3,399	3,461	3,380	3,567	
8130 TMRS Retirement	6,619	6,420	6,500	6,624	
8140 Health & Life Insurance	4,943	4,954	4,980	5,226	
8150 Workers' Compensation	1,034	1,249	1,100	1,286	
Subtotal	<u>60,850</u>	<u>61,326</u>	<u>61,140</u>	<u>63,333</u>	3.27%

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET EXPENDITURES**

**Fund:**  
Utility

**Department:**  
Maintenance

**Account:**  
03-74

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2010-11 Estimate</b>	<b>2011-2012 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	2,047	1,500	1,500	1,500	
8245 Office Supplies	31	50	50	50	
8266 Vehicle Maintenance	202	200	300	200	
8268 Other Maintenance	664	400	500	400	
8280 Small Tools	1,714	1,500	1,000	4,500	
8285 Wearing Apparel	252	200	250	250	
Subtotal	4,909	3,850	3,600	6,900	79.22%
<b>Services</b>					
8313 Reimb. Maintenance Labor	(22,529)	(22,406)	(22,199)	(24,126)	
8380 Telephone	718	725	550	725	
Subtotal	(21,811)	(21,681)	(21,649)	(23,401)	7.93%
Total Expenditures	<u>\$ 43,948</u>	<u>\$ 43,495</u>	<u>\$ 43,091</u>	<u>\$ 46,833</u>	7.67%



**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**Water/Gas Capital Project**

<b>Classification</b>	<b>2010-11 Actual</b>	<b>2011-2012 Budget</b>	<b>2011-2012 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>~UTILITY CAPITAL PROJECT FUND SUMMARY~</b>					
<b>Resources:</b>					
Total Beginning Balance	\$ 1,121,540	\$ 1,245,242	\$ 1,033,715	\$ 958,069	-23.06%
Revenues & Transfers In	36,195	340,000	328,019	5,000	N/A
<b>Total Funds Available</b>	<b>1,157,735</b>	<b>1,585,242</b>	<b>1,361,734</b>	<b>963,069</b>	<b>-39.25%</b>
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	124,021	1,403,463	403,664	963,070	-31.38%
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	1,033,714.50	181,779	958,069	(0)	-100.00%
<b>Fund Total</b>	<b>\$ 1,033,715</b>	<b>\$ 181,779</b>	<b>\$ 958,069</b>	<b>\$ (0)</b>	
<b>Net Revenue (Expenditures)</b>	<b>(87,825)</b>	<b>(1,063,463)</b>	<b>(75,645)</b>	<b>(958,070)</b>	

**CITY OF COLUMBUS, TEXAS  
Water/Gas Capital Project  
2012-2013 BUDGET**

**Fund:**  
Utility

**Department:**  
N/A

**Account:**

Classification	2010-11 Actual	2011-2012 Budget	2011-2012 Estimate	2012-2013 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
<b>Revenues</b>					
4200 Grants	19,581	332,000	312,419	-	
5100 Interest	16,614	8,000	15,600	5,000	N/A
Total Revenues	<u>\$ 36,195</u>	<u>\$ 340,000</u>	<u>\$ 328,019</u>	<u>\$ 5,000</u>	N/A
<b>Expenditures</b>					
Capital Outlay	<u>124,021</u>	<u>1,403,463</u>	<u>403,664</u>	<u>963,070</u>	-31.38%
Total Expenditures	<u>\$ 124,021</u>	<u>\$ 1,403,463</u>	<u>\$ 403,664</u>	<u>\$ 963,070</u>	-31.38%

**~AUTHORIZED POSITIONS~**

No Authorized Positions

**~EXPENDITURE DETAIL~**

<b>Capital Outlay</b>					
8440 Gas Lines	\$ -	\$ 300,000	\$ -	\$ 300,000	
8422 Water Distribution System	9,094	634,463	58,090	601,070	
8423 Water Plant	-	-	-	-	
8424 Telemetry	-	-	-	-	
8425 Tower Demolition	-	62,000	-	62,000	
8471 Water Well	114,926	407,000	345,574	-	
Subtotal	<u>124,021</u>	<u>1,403,463</u>	<u>403,664</u>	<u>963,070</u>	-31.38%
Total Expenditures	<u>\$ 124,021</u>	<u>\$ 1,403,463</u>	<u>\$ 403,664</u>	<u>\$ 963,070</u>	-31.38%

**CITY OF COLUMBUS, TEXAS  
Water/Gas Capital Project  
2012-2013 BUDGET**

**Fund:**  
Utility

**Department:**  
N/A

**Account:**

**Project Detail**

	<b>Spent to Date</b>	
Bond Proceeds	\$ 2,746,000	
Interest & Fee Refund Revenue	76,047	
Total Revenue	<u>2,822,047</u>	
Water Projects		
Highway 71 Improvements	77,180	
Water Line Distribution	734,921	
Water Line-2012	58,090	80% Eng & Survey
Water Line-Charter Street	550,462	
Water Plant-2009	48,504	
Telemetry	72,229	
City Park Aerator	180,122	
Water Well	132,000	
Gas Projects		
Gas Lines	10,470	
Total Spent to Date	<u>1,863,978</u>	
Total Funds Available	<u>\$ 958,070</u>	



## **Supplemental Information**

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

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

Administration Department	Admin. 16%	Water 21%	Sewer 21%	Garbage 21%	Gas 21%	Total 100%
<b>Personnel</b>						
8102 Wages	\$ 30,681	\$ 40,269	\$ 40,269	\$ 40,269	\$ 40,269	\$ 191,755
8107 Longevity	115	151	151	151	151	720
8106 Council Attendance	1,360	1,785	1,785	1,785	1,785	8,500
8120 Social Security	2,460	3,229	3,229	3,229	3,229	15,375
8130 TMRS Retirement	4,375	5,742	5,742	5,742	5,742	27,341
8140 Health & Life Insurance	2,538	3,331	3,331	3,331	3,331	15,862
8150 Workers' Compensation	116	152	152	152	152	723
<b>Maintenance &amp; Supplies</b>						
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
<b>Services</b>						
8317 Appraisal District Fee	3,360	4,410	4,410	4,410	4,410	21,000
8321 Dues & Subscriptions	560	735	735	735	735	3,500
8325 Election Expense	336	441	441	441	441	2,100
8326 Electricity	2,240	2,940	2,940	2,940	2,940	14,000
8332 Liability Insurance	400	525	525	525	525	2,500
8335 Building Insurance	160	210	210	210	210	1,000
8350 Training	720	945	945	945	945	4,500
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	1,760	2,310	2,310	2,310	2,310	11,000
8370 Rent/Lease	912	1,197	1,197	1,197	1,197	5,700
8380 Telephone	560	735	735	735	735	3,500
8385 Utilities	-	-	-	-	-	-
8390 Miscellaneous	256	336	336	336	336	1,600
Fire Pension	-	46,680	-	-	-	46,680
<b>Total</b>	<b>\$ 62,859</b>	<b>\$ 129,182</b>	<b>\$ 82,502</b>	<b>\$ 82,502</b>	<b>\$ 82,502</b>	<b>439,546</b>

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

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

<b>Fund/Department Position Title</b>	<b>2010-11 Actual</b>	<b>2011-2012 Budget</b>	<b>2011-2012 Estimate</b>	<b>2012-2013 Budget</b>	<b>Var %</b>
<b>GENERAL FUND:</b>					
<b><u>Administration</u></b>					
City Manager	1.00	1.00	1.00	1.00	
Finance Director/City Secy	1.00	1.00	1.00	1.00	
Assistant City Secretary	1.00	1.00	1.00	1.00	
Administrative Assistant	-	-	-	-	
Subtotal	3.00	3.00	3.00	3.00	0.00%
<b><u>Municipal Court</u></b>					
Judge	1.00	1.00	1.00	1.00	
Clerk	0.50	0.50	0.50	0.50	
Subtotal	1.50	1.50	1.50	1.50	0.00%
<b><u>Police Department</u></b>					
Police Chief	1.00	1.00	1.00	1.00	
Police 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	5.75	
Administrative Assistant	1.00	1.00	1.00	1.00	
Subtotal	11.00	11.00	11.00	11.75	6.82%
<b><u>Code Enforcement</u></b>					
Building Inspector	0.50	1.05	1.05	1.00	
Subtotal	0.50	1.05	1.05	1.00	-4.76%
<b><u>Parks Department</u></b>					
Superintendent	0.45	0.45	0.45	0.45	
Laborer	3.00	3.10	3.00	3.00	
Subtotal	3.45	3.55	3.45	3.45	-2.82%
<b><u>Swimming Pool</u></b>					
Pool Manager	0.20	0.20	0.20	0.20	
Life Guards	0.70	0.70	0.70	0.70	
Subtotal	0.90	0.90	0.90	0.90	0.00%
<b><u>Golf Course</u></b>					
Laborer	-	1.80	-	-	
Subtotal	-	1.80	-	-	-100.00%

<b><u>Library</u></b>					
Library Director	1.00	1.00	1.00	1.00	
Assistant Librarian	2.00	2.00	2.00	2.00	
Part-time	0.75	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%
<b><u>Public Works</u></b>					
Superintendent	0.45	0.45	0.45	0.45	
Crew Chief	2.00	1.90	2.00	2.00	
Laborer	2.00	2.00	2.00	2.00	
Subtotal	<u>4.45</u>	<u>4.35</u>	<u>4.45</u>	<u>4.45</u>	2.30%
<b>Total General Fund</b>	<b>28.55</b>	<b>29.10</b>	<b>29.10</b>	<b>29.80</b>	<b>2.41%</b>
<b>UTILITY FUND:</b>					
<b><u>Water Department</u></b>					
Superintendent	1.00	1.00	1.00	1.00	
Laborer	1.00	1.00	1.00	2.00	
Clerk	1.00	1.00	1.00	1.00	
Building Inspector	0.25	-	-	-	
Subtotal	<u>3.25</u>	<u>3.00</u>	<u>3.00</u>	<u>4.00</u>	33.33%
<b><u>Sewer Department</u></b>					
Plant Operator	1.00	1.00	1.00	1.00	
Laborer	1.00	1.00	1.00	1.00	
Clerk	0.50	0.50	0.50	0.50	
Subtotal	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	0.00%
<b><u>Garbage Department</u></b>					
Superintendent	0.10	0.10	0.10	0.10	
Heavy Garbage Pickup	-	0.20	0.20	0.20	
Recycle Assistant	0.40	0.40	0.40	0.40	
Subtotal	<u>0.50</u>	<u>0.70</u>	<u>0.70</u>	<u>0.70</u>	0.00%
<b><u>Gas Department</u></b>					
Foreman	1.00	-	-	-	
Laborer	2.00	3.00	3.00	3.00	
Clerk	1.00	1.00	1.00	1.00	
Building Inspector	0.25	-	-	-	
Subtotal	<u>4.25</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	0.00%
<b><u>Maintenance</u></b>					
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%
<b>Total Utility Fund</b>	<b>11.50</b>	<b>11.20</b>	<b>11.20</b>	<b>12.20</b>	<b>8.93%</b>
<b>TOTAL FTE's</b>	<b><u>40.05</u></b>	<b><u>40.30</u></b>	<b><u>40.30</u></b>	<b><u>42.00</u></b>	<b>4.22%</b>

**CITY OF COLUMBUS, TEXAS  
2012-2013 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  
2012-2013 BUDGET**

**Chart of Accounts**

**Revenues**

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

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**Chart of Accounts**

**Revenues (Continued)**

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

**CITY OF COLUMBUS, TEXAS  
2012-2013 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  
2012-2013 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  
2012-2013 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  
2012-2013 BUDGET**

**Chart of Accounts**

**Expenditures (Continued)**

**Transfers**

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



**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

**Maintenance Reimbursement Schedule**

Maintenance Shop Expenses.

FY13 Budget

	<b>Police 21%</b>	<b>Fire 2%</b>	<b>Code 1%</b>	<b>Parks 2%</b>	<b>PW 40%</b>	<b>Water 12%</b>	<b>Sewer 17%</b>	<b>Gas 5%</b>	<b>Total 100%</b>
<b>Personnel</b>									
8102 Wages	\$ 9,637	\$ 918	\$ 459	\$ 918	\$ 18,356	\$ 5,507	\$ 7,801	\$ 2,295	\$ 45,890
8107 Longevity	155	15	7	15	296	89	126	37	740
8120 Social Security	749	71	36	71	1,427	428	606	178	3,567
8130 TMRS Retirement	1,391	132	66	132	2,650	795	1,126	331	6,624
8140 Health & Life Insurance	1,097	105	52	105	2,090	627	888	261	5,226
8150 Workers' Compensation	270	26	13	26	514	154	219	64	1,286
<b>Maintenance &amp; Supplies</b>									
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	945	90	45	90	1,800	540	765	225	4,500
8285 Wearing Apparel	53	5	3	5	100	30	43	13	250
<b>Services</b>									
8380 Telephone	152	15	7	15	290	87	123	36	725
<b>Total</b>	<b>14,901</b>	<b>1,419</b>	<b>710</b>	<b>1,419</b>	<b>28,383</b>	<b>8,515</b>	<b>12,063</b>	<b>3,548</b>	<b>70,958</b>

FY12 Estimate

	<b>Police 21%</b>	<b>Fire 2%</b>	<b>Code 1%</b>	<b>Parks 2%</b>	<b>PW 40%</b>	<b>Water 12%</b>	<b>Sewer 17%</b>	<b>Gas 5%</b>	<b>Total 100%</b>
<b>Estimate</b>	13,711	1,306	653	1,306	26,116	7,835	11,099	3,265	65,290

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET**

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

**FY13 Budget**

<b>Department</b>	<b>Percent</b>	<b>Revenue</b>	<b>Gross Receipts</b>
Water	8%	978,150	78,252
Sewer	8%	700,000	56,000
	<b>mcf's</b>	<b>Per mcf</b>	<b>Gross Receipts</b>
Gas	70,000	0.50	35,000
		<b>Total</b>	<b>169,252</b>

**FY12 Estimate**

<b>Department</b>	<b>Percent</b>	<b>Revenue</b>	<b>Gross Receipts</b>
Water	8%	940,000	75,200
Sewer	8%	691,132	55,291
	<b>mcf's</b>	<b>Per mcf</b>	<b>Gross Receipts</b>
Gas	67,975	0.50	33,988
		<b>Total</b>	<b>164,478</b>

**CITY OF COLUMBUS, TEXAS  
2012-2013 BUDGET  
Capital Outlay Summary**

	Improvements 8420	Vehicles 8480	Equipment 8490	Water/Gas Project various	Water Well- Grant	2012-2013 Total
Administration - 10	-					-
Municipal Court - 11	-					-
Police Department - 20	20,833	30,500				51,333
Fire Department - 30			8,750			8,750
Code Enforcement Dept - 40						-
Parks Department - 50	-					-
Swimming Pool - 51			6,000			6,000
Golf Course - 52						-
Library Department - 53	-					-
Public Works Department - 60	207,833	-				207,833
<b>Total-General Fund</b>	<b>228,666</b>	<b>30,500</b>	<b>14,750</b>	<b>-</b>	<b>-</b>	<b>273,916</b>
Water Department - 70	444,611	-	2,500	663,070	-	1,110,181
Sewer Department - 71	1,111		2,500			3,611
Garbage Department - 72			-			-
Gas Department - 73	1,111			300,000		301,111
<b>Total-Utility Fund</b>	<b>446,833</b>	<b>-</b>	<b>5,000</b>	<b>963,070</b>	<b>-</b>	<b>1,414,903</b>
						<b>1,688,819</b>

Police Department-Improvements	20,000		Storage Building
Police Department-Improvements	833		Fueling Station Cover
Police Department-Vehicles	30,500	(Eq Fund)	Police Car
Fire Department-Equipment	8,750		SCBA Cylinders
Swimming Pool-Equipment	6,000		Circulation Pump
Public Works Dept-Improvements	12,000		Crossing Lights-Montezuma
Public Works Dept-Improvements	195,000	(Grant/CCIDC)	Sidewalk Project
Public Works Dept-Improvements	833		Fueling Station Cover
Water Department-Equipment	2,500		Generator
Water Department-Vehicles	-		Pickup/F450
Water Department-Improvements	443,500	(Grant/Utilities)	Aerators-Water Plants
Water Department-Improvements	1,111		Fueling Station Cover
Water Department-W/G Proj	507,048	(W/G Project)	Water Distribution-2012
Water Department-W/G Proj	94,022	(W/G Project)	Water Distribution
Water Department-W/G Proj	62,000	(W/G Project)	Tower Demo.
Sewer Department-Equipment	2,500		Generator
Sewer Department-Improvements	1,111		Fueling Station Cover
Gas Department-Improvements	1,111		Fueling Station Cover
Gas Department-W/G Proj	300,000	(W/G Project)	Gas Lines
<b>Total</b>	<b>1,688,819</b>		

**Other Major Purchases**

Public Works 60-8269	75,000	Street Seal Coat
Parks 50-8260	10,000	Air Conditioning and Paint at Mansfield Bldg.
Water 70-8267	270,000	Elevated Storage Tank Painting-Cardinal Hill
Water 70-8267	35,000	Water Well Maintenance/Tait
Water 70-8267	10,000	Ground Storage Tank Maintenance
Water 70-8267	12,000	Chlorinator System Maintenance
Water 70-8267	10,000	SCADA System Maintenance
Sewer 71-8267	10,000	Replace Auger Gear Drive & Motor @ WWTP2
Sewer 71-8267	20,000	Rehab Lift Station-RV Park

