



CITY OF COLUMBUS

OPERATING BUDGET

OCTOBER 1, 2019 TO SEPTEMBER 30, 2020

This Budget will raise more total property taxes than last year's budget by \$53,651 or 6.13%; and of that amount, \$26,392 is tax revenue to be raised from new property added to the tax roll this year.

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

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**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Principal Officials

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

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

COMBINED BUDGET SUMMARY

Fund	Estimated Beginning Balance 10/01/2019	Revenues & Transfers In	Expenditures & Transfers Out	Estimated Ending Balance 09/30/2020
GOVERNMENTAL FUND TYPES:				
GENERAL FUND	\$ 1,466,241	\$ 3,016,996	\$ 3,737,292	\$ 745,945
SPECIAL REVENUE FUNDS:				
Equipment Fund	57,181	21,000	14,000	64,181
Fire Equipment Fund	393,899	51,000	-	444,899
Hotel Occupancy Tax Fund	404,467	245,000	332,620	316,847
Subtotal Special Revenue Funds	<u>855,546</u>	<u>317,000</u>	<u>346,620</u>	<u>825,926</u>
DEBT SERVICE FUNDS:				
Debt Service 2016	333	188,000	188,000	333
Debt Service 2005/2013	13	321,035	321,000	48
Debt Service 2010	5,956	296,996	297,713	5,239
Subtotal Debt Service	<u>5,969</u>	<u>806,031</u>	<u>806,713</u>	<u>5,620</u>
CAPITAL PROJECTS FUND	<u>1,171,821</u>	<u>6,000</u>	<u>1,122,037</u>	<u>55,784</u>
TOTAL GOVERNMENTAL FUNDS	<u>3,499,577</u>	<u>4,146,028</u>	<u>6,012,662</u>	<u>1,633,275</u>
PROPRIETARY FUND TYPES:				
UTILITY FUND	2,537,977	4,244,038	5,475,262	1,306,753
TOTAL PROPRIETARY FUNDS	<u>2,537,977</u>	<u>4,244,038</u>	<u>5,475,262</u>	<u>1,306,753</u>
GRAND TOTAL	<u>\$ 6,037,553</u>	<u>\$ 8,390,066</u>	<u>\$ 11,487,924</u>	<u>\$ 2,940,028</u>

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET
Budget Fund Summary**

	Fund			
	General	Utility	2016 Water/Gas/Sewer Impr. Proj.	Combined Utility
FY 19/20 Est. Starting Balance	1,466,241	2,537,977	1,171,821	3,709,798
FY 19/20 Budgeted Revenues	3,016,996	4,244,038	6,000	4,250,038
FY 19/20 Budgeted Expenditures	3,737,292	5,475,262	1,122,037	6,597,299
Net Revenues/(Net Expenditures)	(720,296)	(1,231,224)	(1,116,037)	(2,347,261)
19/20 Year End Balance	745,945	1,306,753	55,784	1,362,537

W/O Capital Expenditures	General	Combined Utility	Gain/(Loss)
FY 19/20 Budgeted Revenues	3,002,996	3,761,365	
FY 19/20 Budgeted Expenditures	3,258,108	4,305,740	
Net Revenues/(Net Expenditures)	(255,111)	(544,375)	(799,487)

	Fund					
	Equipment	Hotel Tax	Fire Equipment	Debt Service 2016	Debt Service 05/13	Debt Service 08/10
FY 19/20 Est. Starting Balance	57,181	404,467	393,899	333	13	5,956
FY 19/20 Budgeted Revenues	21,000	245,000	51,000	188,000	321,035	296,996
FY 19/20 Budgeted Expenditures	14,000	332,620	0	188,000	321,000	297,713
Net Revenues/(Net Expenditures)	7,000	(87,620)	51,000	-	35	(717)
19/20 Year End Balance	64,181	316,847	444,899	333	48	5,239

	Fund
	Capital Project
FY 19/20 Est. Starting Balance	1,171,821
FY 19/20 Budgeted Revenues	6,000
FY 19/20 Budgeted Expenditures	1,122,037
Net Revenues/(Net Expenditures)	(1,116,037)
19/20 Year End Balance	55,784

GENERAL FUND

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

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

FYE 2020 General Fund Long-Term Financial Plan

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimate 2018-2019	Budget 2019-2020
Beginning Fund Balance	1,077,568	1,168,270	1,349,128	1,276,726	1,466,241
Revenues:					
Property Taxes	723,730	723,730	778,533	772,165	832,497
Other Local Taxes	1,250,793	1,248,862	1,248,310	1,378,431	1,308,000
Licenses/Permits/Fees	22,363	39,757	33,274	33,660	27,900
Capital & Property	9,784	9,447	11,966	16,625	10,000
Municipal Court	180,359	132,371	142,277	109,000	113,750
Public Safety	83,625	15,459	5,924	7,174	2,100
Fire Department	-	9,500	-	2,355	-
Library	33,061	61,308	37,017	52,337	12,350
Recreation	12,543	11,117	10,048	9,387	9,510
Miscellaneous	-	7,469	119,501	132,349	-
Transfers	593,398	631,340	638,236	668,648	700,889
Other Sources	-	-	-	-	-
Total Revenue	2,909,656	2,890,360	3,025,086	3,182,131	3,016,996
Operating Expenditures:					
Personnel	1,750,325	1,837,142	1,938,170	2,004,798	2,135,494
Maintenance & Supplies	397,427	324,263	561,351	400,244	606,819
Services	435,081	438,455	413,523	435,755	490,795
Transfers	22,650	51,550	22,650	33,295	25,000
Total Operating Expenditures	2,605,483	2,651,410	2,935,694	2,874,093	3,258,108
Non-Operating Expenditures:					
Debt Service	-	-	-	-	-
Capital Outlay	213,471	58,092	161,795	118,523	479,184
Total Non-Operating Expenditures	213,471	58,092	161,795	118,523	479,184
Total Expenditures	2,818,954	2,709,502	3,097,488	2,992,616	3,737,292
Ending Fund Balance	1,168,270	1,349,128	1,276,726	1,466,241	745,945
-					
Calculation of available funds:					
Ending Fund Balance	1,168,270	1,349,128	1,276,726	1,466,241	745,945
Less 20% required minimum balance	521,097	530,282	587,139	574,819	651,622
Excess funds available for capital projects	647,173	818,846	689,587	891,422	94,324
Tax rate variable:					
General Fund	0.23925	0.23925	0.24877	0.25500	0.25722
Debt Service Fund	0.03387	0.03387	0.03123	0.03000	0.02778
Total	0.27312	0.27312	0.28000	0.28500	0.28500
Staffing variable:					
Full-time equivalent positions	29.10	29.10	29.10	30.72	30.32
Average cost per FTE	60,149	63,132	66,604	65,260	70,432

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

FYE 2020 General Fund Long-Term Financial Plan

2020-2021	2021-2022	2022-2023
745,945	544,681	326,524
857,472	884,196	930,722
1,347,240	1,414,602	1,485,332
28,737	29,599	30,487
10,300	10,609	10,927
117,163	120,677	124,298
2,163	2,228	2,295
-	-	-
12,721	13,102	13,495
9,795	10,089	10,392
-	-	-
721,916	743,573	765,881
-	-	-
3,107,506	3,228,676	3,373,828
2,199,559	2,265,545	2,333,512
537,943	554,081	570,703
505,519	520,685	536,305
25,750	26,523	27,318
3,268,770	3,366,833	3,467,838
-	-	-
40,000	80,000	39,000
40,000	80,000	39,000
3,308,770	3,446,833	3,506,838
544,681	326,524	193,514
544,681	326,524	193,514
653,754	673,367	693,568
(109,073)	(346,843)	(500,054)
0.25722	0.25722	0.25722
0.02778	0.02778	0.02778
0.28500	0.28500	0.28500
30.32	30.32	30.32
72,545	74,721	76,963

GENERAL FUND FINANCIAL PROJECTION

The plan presents the General Fund over eight fiscal years: three previous years, the estimate for FYE 2019, the budget for FYE 2020 and three projected years. The projections made for fiscal years 2021-2023 make the following assumptions.

Assumes ad valorem property values will increase in FY21, FY22, and FY23 by 3% per year. This reflects new home starts, new commercial improvements, etc.

Assumes sales tax revenue to increase 3% per year.

Assumes all other revenue to increase by 3%

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

Assumes maintenance, supplies, and services will increase 3% each year due to expected increase in fuel costs and inflation.

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

GENERAL FUND SUMMARY

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~GENERAL FUND SUMMARY~					
Resources:					
Total Beginning Balance	\$ 1,349,128	\$ 1,192,663	\$ 1,276,726	\$ 1,466,241	22.94%
Revenues & Transfers In	3,025,086	2,952,380	3,182,131	3,016,996	2.19%
Total Funds Available	<u>4,374,214</u>	<u>4,145,043</u>	<u>4,458,857</u>	<u>4,483,237</u>	8.16%
Uses/Deductions					
Expenditures & Transfers Out	3,097,488	3,402,003	2,992,616	3,737,292	9.86%
Ending Fund Balance					
Total Ending Fund Balance	1,276,726	743,040	1,466,241	745,945	0.39%
Reserved for Contingencies	-	-	-	-	
Reserved for Future Expenditures	-	-	-	-	
Unreserved Fund Balance	<u>1,276,726</u>	<u>743,040</u>	<u>1,466,241</u>	<u>745,945</u>	
Total Expenditures	3,097,488	3,402,003	2,992,616	3,737,292	
Less: Capital Expenditures	161,795	162,621	118,523	479,184	
Operating Expenditures	<u>2,935,694</u>	<u>3,239,382</u>	<u>2,874,093</u>	<u>3,258,108</u>	
Target Fund Balance - 20% of Operating Expenditures	587,139	647,876	574,819	651,622	
Actual Fund Balance	<u>1,276,726</u>	<u>743,040</u>	<u>1,466,241</u>	<u>745,945</u>	
Difference	<u>689,587</u>	<u>95,164</u>	<u>891,422</u>	<u>94,324</u>	
Net Revenue (Expenditures)	(72,402)	(449,623)	189,515	(720,296)	

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

GENERAL FUND REVENUE DETAIL

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
<u>PROPERTY TAXES:</u>					
05-3150 Property Tax: Current	\$ 756,937	\$ 767,363	\$ 755,063	\$ 821,497	7.05%
05-3200 Property Tax: Delinquent	11,259	6,000	8,895	6,000	0.00%
05-3300 Property Tax: P & I	10,338	5,000	8,208	5,000	0.00%
Subtotal	778,533	778,363	772,165	832,497	6.95%
<u>OTHER LOCAL TAXES</u>					
05-3400 Sales Tax	996,317	990,000	1,120,000	1,075,000	8.59%
05-3500 Franchise Fees	238,973	240,000	238,181	220,000	-8.33%
05-3700 Mixed Beverage Tax	13,020	13,000	20,250	13,000	0.00%
Subtotal	1,248,310	1,243,000	1,378,431	1,308,000	5.23%
<u>LICENSES/PERMITS/FEES</u>					
05-3900 Beverage Permits	3,370	3,000	3,213	3,000	0.00%
05-3910 Building Permits	18,226	15,000	15,661	17,000	13.33%
05-3920 License: Dog	78	75	72	75	0.00%
05-3940 Building-E Permits	3,222	3,000	3,161	2,000	-33.33%
05-3950 Mechanical Permits	4,801	3,000	4,811	3,000	0.00%
05-3960 Plumbing Permits	2,237	1,750	1,347	1,750	0.00%
05-3980 Peddling Permits	40	100	80	100	0.00%
05-3990 Other Permits	310	-	175	-	N/A
05-6200 Dog Impoundment Fee	465	800	460	600	-25.00%
05-6201 Dog Vaccination Fee	85	125	110	125	0.00%
05-6900 Cemetery Burial Fee	100	100	200	100	0.00%
05-7200 Miscellaneous	340	150	4,370	150	0.00%
Subtotal	33,274	27,100	33,660	27,900	2.95%
<u>CAPITAL & PROPERTY</u>					
05-5100 Investments & Interest	11,726	8,000	16,425	10,000	25.00%
05-5200 Leases & Rentals	240	-	200	-	N/A
05-7500 Gain on Sale of Assets	-	-	-	-	N/A
Subtotal	11,966	8,000	16,625	10,000	25.00%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

GENERAL FUND REVENUE DETAIL

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~REVENUE DETAIL (Continued)~					
<u>MUNICIPAL COURT</u>					
11-4000 Court Fines	108,804	95,000	83,132	90,000	-5.26%
11-7205 Arrest Fees	5,400	4,000	3,975	4,000	0.00%
11-7206 Driving Safety Course Fees	1,880	1,500	1,400	1,400	-6.67%
11-7201 Warrant Fees	6,159	5,000	5,550	5,000	0.00%
11-7209 Traffic Fees	2,193	1,500	1,625	1,500	0.00%
11-7211 Child Safety Fees	150	300	50	150	-50.00%
11-7213 Administrative Fees	240	300	175	200	-33.33%
11-7214 Court Security Fees	3,205	2,000	2,350	2,000	0.00%
11-7215 Court Technology Fees	4,273	3,000	3,150	3,000	0.00%
11-7216 Omnibase	1,088	1,000	1,175	1,000	0.00%
11-7217 City Judicial Fee	647	500	475	500	0.00%
11-7200 Miscellaneous	8,239	5,000	5,943	5,000	0.00%
Subtotal	142,277	119,100	109,000	113,750	-4.49%
<u>PUBLIC SAFETY</u>					
20-7200 Miscellaneous	1,538	900	3,106	900	0.00%
20-4200 Grants	500	-	640	-	N/A
20-7500 Gain on Sale of Assets	2,576	2,160	2,160	-	N/A
20-4401 Donations	50	-	15	-	N/A
20-4402 Forfeiture Revenue	-	-	-	-	N/A
20-4403 LEOSE Revenue	1,261	1,200	1,253	1,200	0.00%
Subtotal	5,924	4,260	7,174	2,100	-50.70%
<u>FIRE DEPARTMENT</u>					
30-4200 Grant Funds	-	-	2,355	-	N/A
30-7500 Gain on Sale of Assets	-	-	-	-	N/A
Subtotal	-	-	2,355	-	N/A
<u>LIBRARY</u>					
53-4400 County Contributions	5,000	5,000	5,000	5,000	0.00%
53-4200 Grants	18,180	35,883	36,583	-	N/A
53-4401 Donations	2,275	-	1,945	-	N/A
53-5200 Lease & Rentals	1,030	800	650	800	0.00%
53-7202 Fines & Fees	3,259	3,000	2,900	3,000	0.00%
53-7203 Memorials	2,491	50	380	50	0.00%
53-7204 Copies	4,097	3,500	4,150	3,500	0.00%
53-7200 Miscellaneous	685	-	729	-	N/A
Subtotal	37,017	48,233	52,337	12,350	-74.40%
<u>RECREATION</u>					
52-5200 Golf Course Rental	-	10	-	10	0.00%
52-4401 Golf Course Donations	-	-	-	-	0.00%
51-6100 Pool Admissions	8,827	8,000	8,176	8,000	0.00%
51-7200 Pool Concessions	1,221	1,500	1,211	1,500	0.00%
Subtotal	10,048	9,510	9,387	9,510	0.00%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

GENERAL FUND REVENUE DETAIL

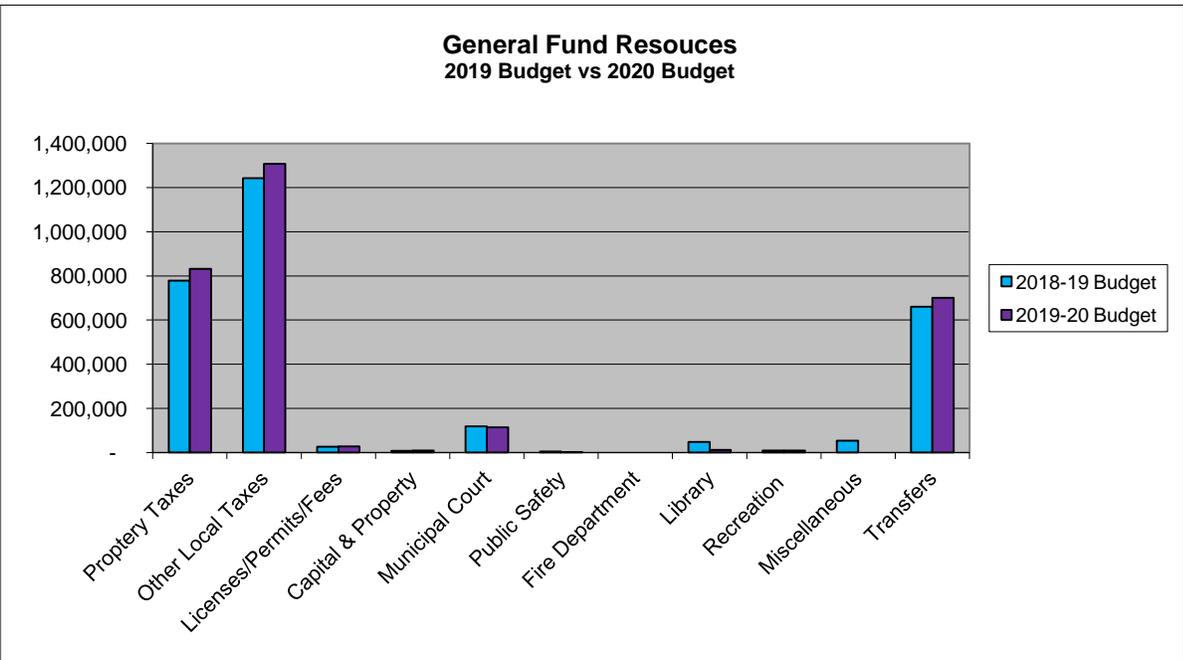
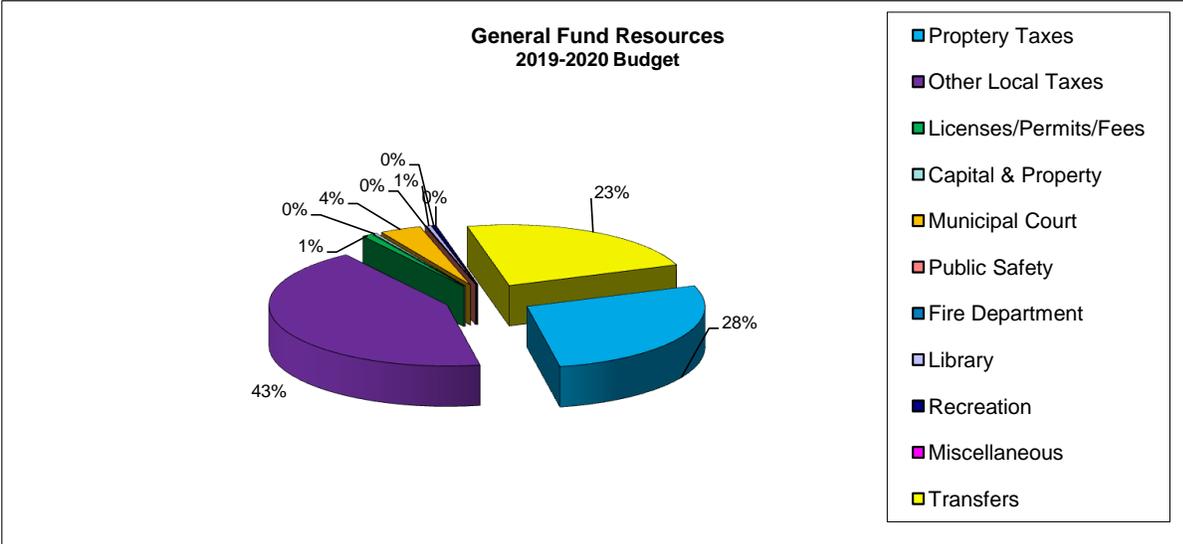
Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~REVENUE DETAIL (Continued)~					
<u>MISCELLANEOUS</u>					
10-4200 Grants	2,635	2,635	-	-	N/A
40-7200 Miscellaneous	11,493	-	-	-	N/A
50-4200 Grants	7,682	7,682	32,909	-	N/A
50-7200 Miscellaneous	-	-	-	-	N/A
50-7500 Gain on Sale of Fixed Assets	-	855	855	-	N/A
60-4200 Grants	95,794	35,147	90,955	-	N/A
60-6500 Sale of Materials	1,898	-	-	-	N/A
60-7500 Gain on Sale of Fixed Assets	-	7,630	7,630	-	-
Subtotal	119,501	53,949	132,349	-	N/A
<u>TRANSFERS</u>					
05-3550 Utility Gross Receipts Fee	198,699	197,541	193,962	199,800	1.14%
20-7100 From Equipment Fund	10,000	10,000	10,000	14,000	40.00%
30-7100 From Fire Equip. Fund	-	-	-	-	N/A
10-7110 Intergovernmental - CCIDC	-	-	-	-	N/A
60-7110 Intergovernmental - CCIDC	-	-	-	-	N/A
05-7110 Intergovernmental - CCIDC	30,000	30,000	30,000	30,000	0.00%
05-7170 From Water Department	115,731	142,731	155,000	152,522	6.86%
05-7171 From Sewer Department	94,602	93,531	93,229	101,522	8.54%
05-7172 From Garbage Department	94,602	93,531	93,229	101,522	8.54%
05-7173 From Gas Department	94,602	93,531	93,229	101,522	8.54%
05-7175 From Utility Department	-	-	-	-	N/A
Subtotal	638,236	660,865	668,648	700,889	
TOTAL REVENUES	\$ 3,025,086	\$ 2,952,380	\$ 3,182,131	\$ 3,016,996	2.19%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

GENERAL FUND REVENUE SUMMARY

PROPERTY TAXES

The property tax rate proposed in this budget is 28.500-cents for both maintenance and operations and debt service. This 28.500-cent rate is being allocated 25.722-cents to the General Fund and 2.778-cents to the Debt Service Fund. This year's effective rate is 27.614-cents per \$100 valuation and the rollback rate is 29.461-cents per \$100 valuation.



**CITY OF COLUMBUS, TEXAS
2019-2020 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 \$0.00222 per \$100 valuation.

RIGHT OF WAY FEES

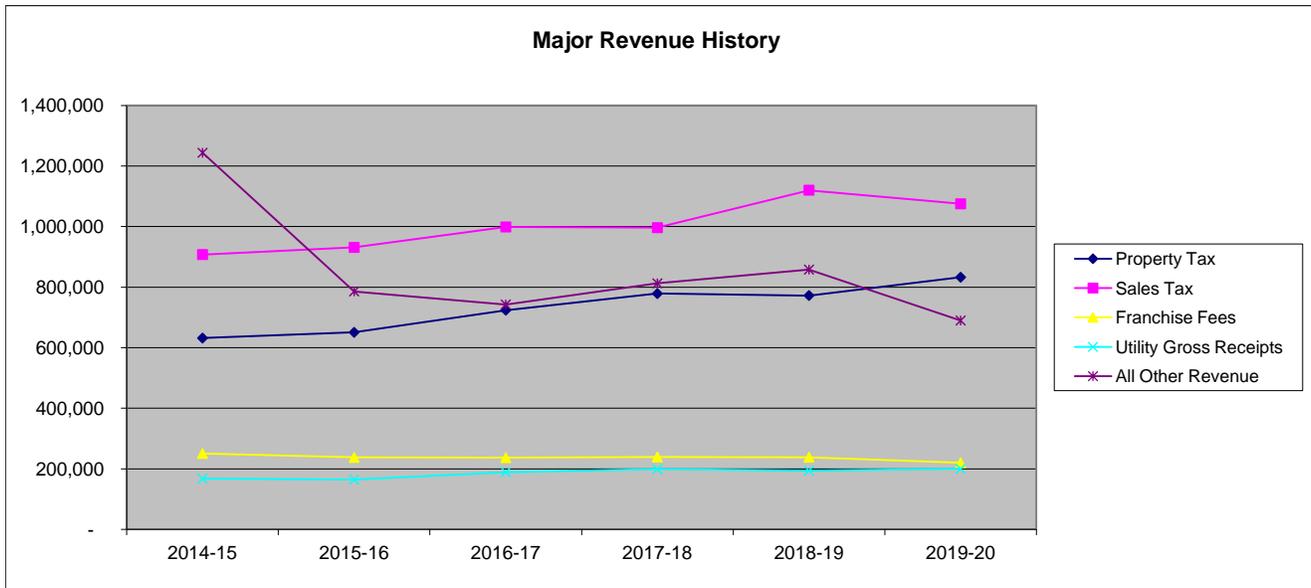
The City receives a use fee from utility providers operating within the City's rights-of-way. Right of way fees are regulated by state and federal law therefore the City has no means of increasing right of way fee revenues.

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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Estimated 2018-19	Budgeted 2019-20
Property Tax	631,663	650,560	723,730	778,533	772,165	832,497
Sales Tax	907,471	931,035	998,674	996,317	1,120,000	1,075,000
Franchise Fees	250,639	237,509	236,828	238,973	238,181	220,000
Utility Gross Receipts	167,234	163,974	188,640	198,699	193,962	199,800
All Other Revenue	1,243,603	785,769	742,487	812,564	857,823	689,700
TOTAL	3,200,610	2,768,847	2,890,359	3,025,086	3,182,131	3,016,996

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

GENERAL FUND EXPENDITURE SUMMARY

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 1,938,170	\$ 2,073,675	\$ 2,004,798	\$ 2,135,494	2.98%
Maintenance & Supplies	561,351	612,427	400,244	606,819	-0.92%
Services	413,523	519,985	435,755	490,795	-5.61%
Transfers	22,650	33,295	33,295	25,000	-24.91%
Subtotal	<u>2,935,694</u>	<u>3,239,382</u>	<u>2,874,093</u>	<u>3,258,108</u>	0.58%
Capital Outlay	161,795	162,621	118,523	479,184	194.66%
Total Expenditures	<u><u>3,097,488</u></u>	<u><u>3,402,003</u></u>	<u><u>2,992,616</u></u>	<u><u>3,737,292</u></u>	9.86%

~AUTHORIZED POSITIONS~

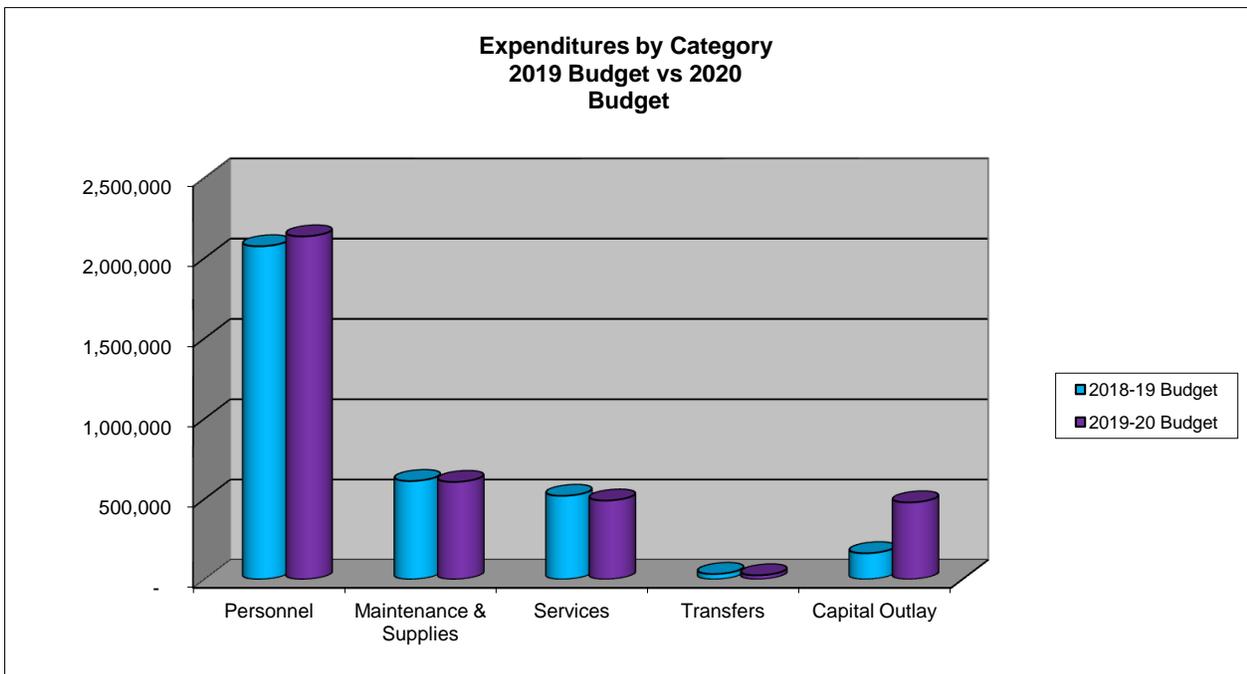
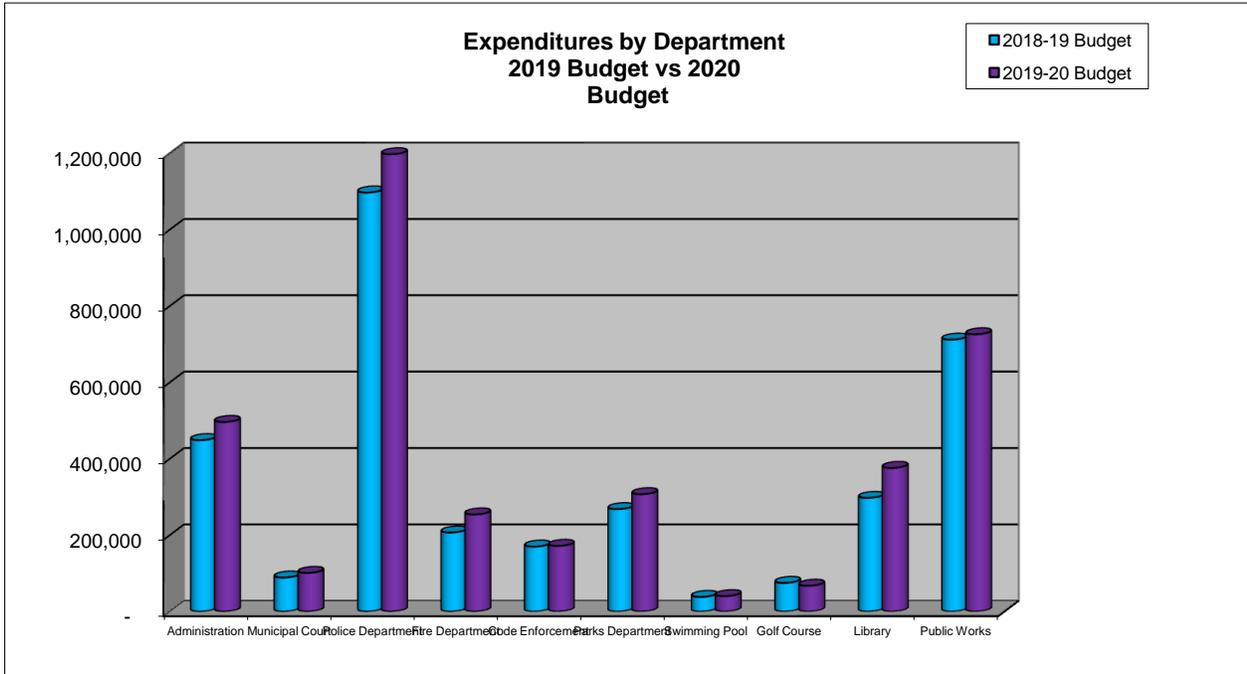
Administration	3.00	3.00	3.00	3.00	0.00%
Municipal Court	1.50	1.50	1.50	1.50	0.00%
Police Department	12.00	12.00	12.00	12.00	0.00%
Fire Department	-	-	0.20	0.20	100.00%
Code Enforcement	1.00	2.28	2.52	2.32	1.75%
Parks Department	3.35	3.35	3.45	3.45	2.99%
Swimming Pool	0.90	0.90	0.90	0.90	0.00%
Golf Course	-	-	-	-	N/A
Library	3.50	3.50	3.50	3.50	0.00%
Public Works	3.85	3.85	3.85	3.45	-10.39%
Total Personnel	<u><u>29.10</u></u>	<u><u>30.38</u></u>	<u><u>30.92</u></u>	<u><u>30.32</u></u>	-0.20%

~DEPARTMENT SUMMARY~

Administration	\$ 426,945	\$ 448,786	\$ 429,195	\$ 496,390	10.61%
Municipal Court	83,373	88,937	85,571	100,987	13.55%
Police Department	1,090,599	1,097,156	1,060,109	1,197,371	9.13%
Fire Department	179,570	206,774	184,055	254,094	22.88%
Code Enforcement	95,350	169,896	140,928	171,804	1.12%
Parks Department	298,891	268,062	254,462	307,105	14.57%
Swimming Pool	38,315	38,101	33,818	40,240	5.61%
Golf Course	48,676	74,900	2,900	67,400	-10.01%
Library	262,051	297,518	272,453	375,986	26.37%
Public Works	573,718	711,873	484,619	725,915	1.97%
Total Expenditures	<u><u>\$ 3,097,488</u></u>	<u><u>\$ 3,402,003</u></u>	<u><u>\$ 2,948,109</u></u>	<u><u>\$ 3,737,292</u></u>	9.86%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

GENERAL FUND EXPENDITURES SUMMARY



**CITY OF COLUMBUS, TEXAS
2019-2020 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
2019-2020 BUDGET**

Fund:
General

Department:
Administration

Account:
01-10

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 292,317	\$ 303,253	\$ 286,034	\$ 312,517	3.05%
Maintenance & Supplies	22,900	26,300	24,756	31,500	19.77%
Services	111,729	119,233	118,404	143,823	20.62%
Subtotal	426,945	448,786	429,195	487,840	8.70%
Capital Outlay	-	-	-	8,550	
Total Expenditures	\$ 426,945	\$ 448,786	\$ 429,195	\$ 496,390	10.61%

2900

~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	3.00	3.00	3.00	3.00	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 213,964	\$ 220,728	\$ 207,250	\$ 228,411	
8107 Longevity	845	735	735	935	
8106 Council Attendance	7,400	8,500	7,075	8,500	
8120 Social Security	16,652	17,592	17,590	18,195	
8130 TMRS Retirement	30,126	28,732	29,106	29,117	
8140 Health & Life Insurance	22,617	26,303	23,632	26,675	
8150 Workers' Compensation	713	663	646	684	
Subtotal	292,317	303,253	286,034	312,517	3.05%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Fund:
General

Department:
Administration

Account:
01-10

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	2,152	2,000	2,215	3,500	
8245 Office Supplies	6,121	6,000	6,150	7,500	
8246 Postage	102	200	100	200	
8260 Building Maintenance	2,676	4,000	2,700	6,000	
8263 Office Equipment Maint	-	300	-	300	
8264 Software Maintenance	10,133	12,000	10,613	12,000	
8267 Equipment Maintenance	1,716	1,800	2,978	2,000	
Subtotal	22,900	26,300	24,756	31,500	19.77%
Services					
8317 Appraisal District Fee	25,319	27,193	25,564	26,613	
8321 Dues & Subscriptions	3,163	3,350	3,340	3,350	
8325 Election Expense	1,374	2,500	1,554	2,500	
8326 Electricity	10,009	10,000	9,990	10,000	
8332 Liability Insurance	2,626	2,810	2,777	2,810	
8335 Building Insurance	1,467	1,930	1,949	1,950	
8350 Training	1,498	3,000	4,000	7,500	
8355 Outside Services	12,938	8,500	12,250	15,000	
8360 Janitorial Service	1,927	3,000	2,075	3,000	
8362 Printing & Advertising	2,856	2,500	2,581	2,500	
8363 Professional Services	25,787	29,000	28,700	34,200	
8367 Legal Fees	8,456	11,000	8,275	18,000	
8370 Rent/Lease	6,299	6,500	5,500	6,000	
8380 Telephone	4,606	4,750	5,750	5,500	
8390 Miscellaneous	2,005	1,600	2,500	2,500	
8392 Economic Dev	1,400	1,600	1,600	2,400	
8394 Public Relations	-	-	-	-	
Subtotal	111,729	119,233	118,404	143,823	20.62%
Capital Outlay					
8420 Improvements	-	-	-	-	
8460 Office Equipment	-	-	-	8,550	
Subtotal	-	-	-	8,550	N/A
Total Expenditures	\$ 426,945	\$ 448,786	\$ 429,195	\$ 496,390	10.61%

**CITY OF COLUMBUS, TEXAS
2019-2020 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
2019-2020 BUDGET**

Fund:
General

Department:
Municipal Court

Account:
01-11

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 60,231	\$ 65,502	\$ 65,342	\$ 67,202	2.60%
Maintenance & Supplies	9,310	8,750	7,268	9,600	9.71%
Services	13,831	14,685	12,961	15,685	6.81%
Subtotal	<u>83,373</u>	<u>88,937</u>	<u>85,571</u>	<u>92,487</u>	3.99%
Capital Outlay	-	-	-	8,500	
Total Expenditures	<u>\$ 83,373</u>	<u>\$ 88,937</u>	<u>\$ 85,571</u>	<u>\$ 100,987</u>	13.55%

2900

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 38,951	\$ 42,200	\$ 42,204	\$ 43,471	
8107 Longevity	1,198	1,288	1,288	1,378	
8120 Social Security	3,049	3,327	3,212	3,431	
8130 TMRS Retirement	5,625	5,654	5,650	5,710	
8140 Health & Life Insurance	11,292	12,920	12,878	13,097	
8150 Workers' Compensation	116	113	110	116	
Subtotal	<u>60,231</u>	<u>65,502</u>	<u>65,342</u>	<u>67,202</u>	2.60%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Fund:
General

Department:
Municipal Court

Account:
01-11

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	1,003	500	500	1,250	
8245 Office Supplies	5,629	5,500	4,000	5,500	
8264 Software Maintenance	2,679	2,750	2,768	2,850	
8267 Equipment Maintenance	-	-	-	-	
Subtotal	9,310	8,750	7,268	9,600	9.71%
Services					
8332 Liability Insurance	377	410	355	410	
8338 Municipal Court Jury Fees	624	600	400	600	
8350 Training	2,611	2,000	2,000	3,000	
8363 Professional Services	1,430	2,700	1,650	2,700	
8364 Warrant Collect Service	-	50	-	50	
8367 Legal Fees	7,910	8,000	7,800	8,000	
8380 Telephone	772	775	775	775	
8390 Miscellaneous	107	150	(19)	150	
Subtotal	13,831	14,685	12,961	15,685	6.81%
Capital Outlay					
8465 Software	-	-	-	8,500	
Subtotal	-	-	-	8,500	N/A
Total Expenditures	\$ 83,373	\$ 88,937	\$ 85,571	\$ 100,987	13.55%

**CITY OF COLUMBUS, TEXAS
2019-2020 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
2019-2020 BUDGET**

Fund:
General

Department:
Police

Account:
01-20

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 837,441	\$ 879,660	\$ 869,447	\$ 903,658	2.73%
Maintenance & Supplies	88,676	101,490	81,046	120,213	18.45%
Services	54,306	54,846	39,404	54,500	-0.63%
Transfers	5,000	7,160	7,160	5,000	-30.17%
Subtotal	<u>985,423</u>	<u>1,043,156</u>	<u>997,057</u>	<u>1,083,371</u>	3.86%
Capital Outlay	<u>105,175</u>	<u>54,000</u>	<u>63,052</u>	<u>114,000</u>	
Total Expenditures	<u>\$ 1,090,599</u>	<u>\$ 1,097,156</u>	<u>\$ 1,060,109</u>	<u>\$ 1,197,371</u>	9.13%

2900

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
Police Chief	1.00	1.00	1.00	1.00	
Police Captain	-	-	1.00	1.00	
Police Lieutenant	1.00	1.00	1.00	1.00	
Police Sergeant	3.00	3.00	1.00	1.00	
Police Detective	-	-	1.00	1.00	
Police Corporal	-	-	2.00	2.00	
Patrol Officer	6.00	6.00	4.00	4.00	
Administrative Assistant	1.00	1.00	1.00	1.00	
Total Personnel	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 589,890	\$ 602,721	\$ 600,000	\$ 620,782	
8103 Wages, Overtime	573	10,000	6,849	10,000	
8104 Mental Health Transport	-	5,000	1,500	5,000	
8107 Longevity	1,790	2,545	2,540	3,265	
8108 Certification Pay	8,250	8,800	9,725	10,000	
8120 Social Security	45,262	48,124	47,386	49,560	
8130 TMRS Retirement	84,147	81,617	81,580	82,256	
8140 Health & Life Insurance	90,506	104,258	103,708	105,704	
8150 Workers' Compensation	17,022	16,595	16,158	17,091	
Subtotal	<u>837,441</u>	<u>879,660</u>	<u>869,447</u>	<u>903,658</u>	2.73%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Fund:
General

Department:
Police

Account:
01-20

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	10,982	22,700	14,104	33,408	
8240 Gas & Oil	27,217	32,000	26,000	32,000	
8245 Office Supplies	11,137	14,290	8,791	12,020	
8264 Software Maint	10,592	10,000	10,764	13,285	
8266 Vehicle Maintenance	18,084	8,000	9,387	15,000	
8267 Equipment Maint	2,574	6,500	6,000	6,500	
8285 Wearing Apparel	8,090	8,000	6,000	8,000	
Subtotal	88,676	101,490	81,046	120,213	18.45%
Services					
8312 Maint Shop Labor	16,787	17,846	7,955	-	
8321 Dues & Subscriptions	210	800	791	800	
8332 Liability Insurance	9,709	5,700	4,938	5,700	
8333 Vehicle Insurance	2,460	2,700	2,540	2,700	
8350 Training	6,087	6,000	4,200	6,000	
8351 LEOSE Expenses	3,306	1,800	1,800	1,800	
8355 Outside Services	7,775	10,000	8,100	24,500	
8362 Printing & Advertising	-	500	-	500	
8363 Professional Services	-	750	1,467	750	
8370 Rent/Lease	2,226	2,500	2,159	2,500	
8371 Arrestee Medical Treat	-	250	-	250	
8380 Telephone	5,524	5,500	5,450	8,500	
8390 Miscellaneous	221	500	3	500	
Subtotal	54,306	54,846	39,404	54,500	-0.63%
Capital Outlay					
8460 Office Equipment	-	-	10,624	-	
8465 Software	-	-	-	-	
8480 Vehicles	105,175	54,000	52,428	114,000	
8490 Equipment	-	-	-	-	
Subtotal	105,175	54,000	63,052	114,000	111.11%
Transfers					
8610 Transfer to Equipment Fund	5,000	7,160	7,160	5,000	
Subtotal	5,000	7,160	7,160	5,000	
Total Expenditures	\$ 1,090,599	\$ 1,097,156	\$ 1,060,109	\$ 1,197,371	9.13%

**CITY OF COLUMBUS, TEXAS
2019-2020 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
2019-2020 BUDGET**

Fund:
General

Department:
Fire

Account:
01-30

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 46,281	\$ 60,649	\$ 47,767	\$ 65,219	7.54%
Maintenance & Supplies	81,819	82,800	78,261	87,400	5.56%
Services	32,817	50,675	45,376	58,475	15.39%
Transfers	12,650	12,650	12,650	15,000	18.58%
Subtotal	<u>173,567</u>	<u>206,774</u>	<u>184,055</u>	<u>226,094</u>	9.34%
Capital Outlay	6,003	-	-	28,000	
Total Expenditures	<u>\$ 179,570</u>	<u>\$ 206,774</u>	<u>\$ 184,055</u>	<u>\$ 254,094</u>	22.88%

2900

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ -	\$ 6,240	\$ 4,740	\$ 8,462	
8107 Longevity	-	-	-	9	
8120 Social Security	-	477	-	648	
8130 TMRS Retirement	-	809	-	1,075	
8140 Health & Life Insurance	-	1,725	-	1,755	
8150 Workers' Compensation	-	198	-	269	
8131 Retired Fireman Ben	42,344	49,200	41,071	51,000	
8160 Disability Insurance	3,937	2,000	1,956	2,000	
Subtotal	<u>46,281</u>	<u>60,649</u>	<u>47,767</u>	<u>65,219</u>	7.54%
Maintenance & Supplies					
8210 General Supplies	6,740	8,000	1,315	8,600	
8227 Fire/Rescue	3,911	4,000	2,657	4,000	
8240 Gas & Oil	3,085	3,500	2,719	3,500	
8245 Office Supplies	343	300	185	300	
8260 Building Maintenance	11,274	10,000	9,022	10,000	
8266 Vehicle Maintenance	28,090	30,000	25,561	30,000	
8267 Equipment Maintenance	12,414	9,000	12,500	13,000	
8285 Wear Apparel	15,962	18,000	24,302	18,000	
Subtotal	<u>81,819</u>	<u>82,800</u>	<u>78,261</u>	<u>87,400</u>	5.56%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Fund:
General

Department:
Fire

Account:
01-30

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Services					
8312 Maint Shop Labor	1,599	1,700	758	-	
8321 Dues & Subscriptions	4,257	7,800	6,382	7,800	
8326 Electricity	5,732	6,000	5,240	6,000	
8328 Firemen Attend Bonus	3,330	16,000	16,700	18,000	
8332 Liability Insurance	471	500	433	500	
8333 Vehicle Insurance	6,495	7,000	6,586	7,000	
8335 Building Insurance	795	900	899	900	
8350 Training	4,744	6,500	5,500	6,500	
8360 Janitorial Service	1,225	1,225	1,225	1,225	
8363 Professional Services	-	-	-	7,500	
8380 Telephone	1,944	3,000	1,653	3,000	
8390 Miscellaneous	-	50	-	50	
Subtotal	32,817	50,675	45,376	58,475	15.39%
Capital Outlay					
8490 Equipment	6,003	-	-	28,000	
8480 Vehicles	-	-	-	-	
Subtotal	6,003	-	-	28,000	N/A
Transfers					
8611 Transfer to Fire Equip Fund	12,650	12,650	12,650	15,000	
Subtotal	12,650	12,650	12,650	15,000	18.58%
Total Expenditures	\$ 179,570	\$ 206,774	\$ 184,055	\$ 254,094	22.88%

**CITY OF COLUMBUS, TEXAS
2019-2020 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
2019-2020 BUDGET**

Fund:
General

Department:
Code Enforcement

Account:
01-40

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 83,268	\$ 130,944	\$ 112,861	\$ 133,595	2.02%
Maintenance & Supplies	6,613	11,175	8,544	11,875	6.26%
Services	4,968	19,777	9,161	21,627	9.35%
Transfers	500	500	500	500	0.00%
Subtotal	<u>95,350</u>	<u>162,396</u>	<u>131,066</u>	<u>167,597</u>	3.20%
Capital Outlay	-	7,500	9,863	4,207	
Total Expenditures	<u>\$ 95,350</u>	<u>\$ 169,896</u>	<u>\$ 140,928</u>	<u>\$ 171,804</u>	1.12%

2900

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
Building Inspector	1.00	1.00	1.24	1.04	
Fire Marshall	-	0.48	0.48	0.48	
Administrative Assistant	-	0.80	0.80	0.80	
Total Personnel	<u>1.00</u>	<u>2.28</u>	<u>2.52</u>	<u>2.32</u>	1.75%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 63,374	\$ 97,518	\$ 84,221	\$ 99,311	
8103 Wages, Overtime	65	200	85	200	
8107 Longevity	91	140	153	236	
8120 Social Security	4,896	7,486	6,461	7,631	
8130 TMRS Retirement	6,446	9,532	8,521	9,922	
8140 Health & Life Insurance	7,924	15,575	13,003	15,798	
8150 Workers' Compensation	472	493	417	497	
Subtotal	<u>83,268</u>	<u>130,944</u>	<u>112,861</u>	<u>133,595</u>	2.02%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Fund:
General

Department:
Code Enforcement

Account:
01-40

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 Gen Supplies	208	500	861	500	
8216 Fire Prevention	1,546	750	1,099	750	
8226 Dog Pound Supplies	404	4,500	1,611	2,500	
8240 Gas, Oil, Lubricants	721	2,900	1,181	3,000	
8245 Office Supplies	2,129	125	1,100	125	
8264 Software Maintenance	1,367	1,650	1,942	2,000	
8266 Vehicle Maintenance	32	250	750	2,500	
8285 Wearing Apparel	204	500	-	500	
Subtotal	6,613	11,175	8,544	11,875	6.26%
Services					
8312 Maint Shop Labor	799	850	379	-	
8321 Dues & Subscriptions	55	1,300	970	1,300	
8332 Liability Insurance	57	62	54	62	
8333 Vehicle Insurance	246	265	249	265	
8335 Building Insurance	122	250	250	250	
8350 Training	1,414	4,000	1,850	6,000	
8363 Professional Services	445	500	100	500	
8366 Demolition Services	427	10,000	3,575	10,000	
8367 Legal Fees	-	800	-	800	
8380 Telephone	1,402	1,500	1,733	2,200	
8388 Mowing Services	-	250	-	250	
Subtotal	4,968	19,777	9,161	21,627	9%
Capital					
8460 Office Equipment	-	-	4,248	-	
8480 Vehicles	-	7,500	5,615	4,207	
8490 Equipment	10,785	-	-	-	
Subtotal	10,785	7,500	9,863	4,207	-44%
Interest					
8525 Interest Due on Notes	-	1,000	966	1,546	
	-	1,000	966	1,546	
Transfers					
8610 Transfer to Equipment Fund	500	500	500	500	
Subtotal	500	500	500	500	0.00%
Total Expenditures	\$ 106,135	\$ 170,896	\$ 141,895	\$ 173,350	1.44%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Fund:
General

Department:
Parks

Account:
01-50

Program Description:

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

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Fund:
General

Department:
Parks

Account:
01-50

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 205,096	\$ 203,022	\$ 207,488	\$ 210,633	3.75%
Maintenance & Supplies	10,424	24,700	9,763	58,687	137.60%
Services	40,724	37,485	34,356	35,785	-4.54%
Transfers	2,000	2,855	2,855	2,000	-29.95%
Subtotal	<u>258,243</u>	<u>268,062</u>	<u>254,462</u>	<u>307,105</u>	14.57%
Capital Outlay	40,648	-	-	-	
Total Expenditures	<u>\$ 298,891</u>	<u>\$ 268,062</u>	<u>\$ 254,462</u>	<u>\$ 307,105</u>	14.57%

2900

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 138,087	\$ 134,387	\$ 138,971	\$ 138,510	
8103 Wages, Overtime	4,873	4,000	5,589	6,000	
8107 Longevity	1,939	2,030	2,177	1,995	
8120 Social Security	10,400	10,742	10,560	11,208	
8130 TMRS Retirement	20,251	18,616	18,749	19,114	
8140 Health & Life Insurance	25,855	29,842	28,127	30,254	
8150 Workers' Compensation	3,691	3,405	3,315	3,553	
Subtotal	<u>205,096</u>	<u>203,022</u>	<u>207,488</u>	<u>210,633</u>	3.75%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Fund:
General

Department:
Parks

Account:
01-50

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	1,529	6,500	3,000	5,500	
8240 Gas & Oil	979	3,500	2,100	3,500	
8245 Office Supplies	-	-	-	-	
8250 Chemical Supplies	340	500	150	500	
8260 Building Maintenance	2,206	5,000	500	5,000	
8266 Vehicle Maintenance	546	500	150	500	
8267 Eq Maintenance	2,381	5,000	1,800	5,000	
8268 Other Maintenance	824	2,000	600	2,000	
8285 Wearing Apparel	1,619	1,700	1,463	1,700	
8290 Storm Recovery	-	-	-	34,987	
Subtotal	10,424	24,700	9,763	58,687	137.60%
Services					
8312 Maint Shop Labor	1,599	1,700	758	-	
8326 Electricity	36,044	32,000	29,950	32,000	
8332 Liability Insurance	942	1,010	875	1,010	
8335 Building Insurance	2,139	2,775	2,773	2,775	
8350 Training	-	-	-	-	
8390 Miscellaneous	-	-	-	-	
Subtotal	40,724	37,485	34,356	35,785	-4.54%
Capital Outlay					
8480 Vehicle	28,549	-	-	-	
8490 Equipment	12,100	-	-	-	
Subtotal	40,648	-	-	-	N/A
Transfers					
8610 Transfer to Equipment Fund	2,000	2,855	2,855	2,000	
Subtotal	2,000	2,855	2,855	2,000	-29.95%
Total Expenditures	\$ 298,891	\$ 268,062	\$ 254,462	\$ 307,105	14.57%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Fund:
General

Department:
Swimming Pool

Account:
01-51

Program Description:

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

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Fund:
General

Department:
Swimming Pool

Account:
01-51

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 19,224	\$ 20,436	\$ 19,470	\$ 21,050	3.00%
Maintenance & Supplies	14,464	13,150	9,875	14,650	11.41%
Services	4,627	4,515	4,473	4,540	0.55%
Subtotal	<u>38,315</u>	<u>38,101</u>	<u>33,818</u>	<u>40,240</u>	5.61%
Capital Outlay	-	-	-	-	
Total Expenditures	<u>\$ 38,315</u>	<u>\$ 38,101</u>	<u>\$ 33,818</u>	<u>\$ 40,240</u>	5.61%

2900

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 17,404	\$ 18,566	\$ 17,632	\$ 19,123	
8120 Social Security	1,331	1,420	1,399	1,463	
8150 Workers' Compensation	489	450	438	464	
Subtotal	<u>19,224</u>	<u>20,436</u>	<u>19,470</u>	<u>21,050</u>	3.00%
Maintenance & Supplies					
8210 General Supplies	1,396	1,750	1,300	1,750	
8250 Chemical Supplies	7,680	5,000	6,200	6,500	
8260 Building Maintenance	1,039	1,200	350	1,200	
8267 Equipment Maintenance	885	2,700	1,250	2,700	
8268 Other Maintenance	3,464	2,500	775	2,500	
Subtotal	<u>14,464</u>	<u>13,150</u>	<u>9,875</u>	<u>14,650</u>	11.41%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Fund:
General

Department:
Swimming Pool

Account:
01-51

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Services					
8326 Electricity	3,745	3,500	3,482	3,500	
8332 Liability Insurance	188	210	182	210	
8335 Building Insurance	122	225	225	225	
8380 Telephone	572	580	584	605	
8390 Miscellaneous	-	-	-	-	
Subtotal	4,627	4,515	4,473	4,540	0.55%
Capital Outlay					
8490 Equipment	-	-	-	-	
Subtotal	-	-	-	-	N/A
Total Expenditures	\$ 38,315	\$ 38,101	\$ 33,818	\$ 40,240	5.61%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Fund:
General

Department:
Golf Course

Account:
01-52

Program Description:

The City owns the golf course but operations and maintenance of the facilities are by the Columbus Municipal Golf Association. The City has taken over responsibility for golf course utilities and fuel expenditures. The City also financially supports with some operational and capital expenditures.

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Fund:
General

Department:
Golf Course

Account:
01-52

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
Capital Outlay					
8420 Improvements	10,811	7,500	24,404	-	N/A
Subtotal	<u>10,811</u>	<u>7,500</u>	<u>24,404</u>	<u>-</u>	
Total Expenditures	<u>\$ 48,676</u>	<u>\$ 74,900</u>	<u>\$ 47,407</u>	<u>\$ 67,400</u>	-10.01%

**CITY OF COLUMBUS, TEXAS
2019-2020 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
2019-2020 BUDGET**

Fund:
General

Department:
Library

Account:
01-53

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 174,776	\$ 185,858	\$ 173,422	\$ 190,151	2.31%
Maintenance & Supplies	63,638	55,362	45,656	51,100	-7.70%
Services	23,637	24,677	21,754	24,735	0.24%
Subtotal	<u>262,051</u>	<u>265,897</u>	<u>240,832</u>	<u>265,986</u>	0.03%
Capital Outlay	-	31,621	31,621	110,000	
Total Expenditures	<u>\$ 262,051</u>	<u>\$ 297,518</u>	<u>\$ 272,453</u>	<u>\$ 375,986</u>	26.37%

2900

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 124,543	\$ 131,810	\$ 127,684	\$ 135,344	
8107 Longevity	1,670	1,910	1,790	1,910	
8120 Social Security	9,518	10,230	9,488	10,500	
8130 TMRS Retirement	15,929	15,532	15,529	15,651	
8140 Health & Life Insurance	22,684	25,952	18,496	26,311	
8150 Workers' Compensation	432	424	433	435	
Subtotal	<u>174,776</u>	<u>185,858</u>	<u>173,422</u>	<u>190,151</u>	2.31%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Fund:
General

Department:
Library

Account:
01-53

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	15,489	8,762	8,762	4,500	
8211 Archive Supplies	655	500	675	500	
8212 Books	25,733	17,000	17,000	17,000	
8214 Audio Visual	4,473	3,500	3,000	3,500	
8215 Book Preparation Supplies	1,350	1,700	1,255	1,500	
8218 Promotional Supplies	3,639	2,400	3,300	2,400	
8220 Janitorial Supplies	769	1,500	750	1,000	
8245 Office Supplies	3,635	4,000	3,650	4,000	
8246 Postage	409	500	400	500	
8260 Building Maintenance	4,132	12,000	2,800	11,950	
8264 Software Maintenance	3,354	3,500	4,064	4,250	
8268 Other Maintenance	-	-	-	-	
Subtotal	63,638	55,362	45,656	51,100	-7.70%
Services					
8321 Dues & Subscriptions	2,832	4,000	3,000	3,000	
8326 Electricity	9,812	11,500	9,500	11,500	
8332 Liability Insurance	118	127	110	125	
8335 Building Insurance	1,589	2,000	1,999	2,060	
8350 Training	1,518	2,000	1,850	1,500	
8355 Outside Services	6,611	3,800	4,083	5,300	
8360 Janitorial Service	-	-	-	-	
8380 Telephone	1,157	1,200	1,213	1,200	
8390 Miscellaneous	-	50	-	50	
Subtotal	23,637	24,677	21,754	24,735	0.24%
Capital Outlay					
8420 Improvements	-	-		110,000	
8490 Equipment	-	31,621	31,621	-	
Subtotal	-	31,621	31,621	110,000	N/A
Total Expenditures	\$ 262,051	\$ 297,518	\$ 272,453	\$ 375,986	26.37%

**CITY OF COLUMBUS, TEXAS
2019-2020 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
2019-2020 BUDGET**

Fund:
General

Department:
Public Works

Account:
01-60

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 219,535	\$ 224,351	\$ 222,968	\$ 231,469	3.17%
Maintenance & Supplies	258,935	283,700	131,314	216,793	-23.58%
Services	82,780	131,692	106,221	69,225	-47.43%
Transfers	2,500	10,130	10,130	2,500	-75.32%
Subtotal	<u>563,750</u>	<u>649,873</u>	<u>470,632</u>	<u>519,988</u>	-19.99%
Capital Outlay	9,968	62,000	13,987	205,927	
Total Expenditures	<u>\$ 573,718</u>	<u>\$ 711,873</u>	<u>\$ 484,619</u>	<u>\$ 725,915</u>	1.97%

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 145,846	\$ 147,906	\$ 149,224	\$ 153,422	
8103 Wages, Overtime	4,571	3,500	3,095	3,500	
8107 Longevity	1,785	2,070	1,845	2,190	
8120 Social Security	10,077	11,741	10,322	12,172	
8130 TMRS Retirement	21,271	19,928	21,131	20,221	
8140 Health & Life Insurance	25,926	29,888	28,279	30,305	
8150 Workers' Compensation	10,059	9,318	9,072	9,660	
Subtotal	<u>219,535</u>	<u>224,351</u>	<u>222,968</u>	<u>231,469</u>	3.17%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Fund:
General

Department:
Public Works

Account:
01-60

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	24,024	22,000	22,000	22,000	
8230 Curb & Gutter Supplies	-	19,500	-	19,500	
8240 Gas & Oil	17,947	18,000	15,000	18,000	
8245 Office Supplies	-	50	28	50	
8250 Chemical Supplies	355	500	425	500	
8266 Vehicle Maintenance	4,344	8,000	6,600	8,000	
8267 Equipment Maintenance	7,481	10,000	8,070	10,000	
8269 Street Seal Coat	195,614	75,000	75,000	80,000	
8275 Signs	2,240	4,000	2,250	4,000	
8280 Small Tools	233	800	250	800	
8285 Wearing Apparel	1,695	1,850	1,675	1,850	
8290 Storm Recovery	5,001	124,000	16	52,093	
Subtotal	258,935	283,700	131,314	216,793	-23.58%
Services					
8312 Maint Shop Labor	31,975	33,992	15,153	-	
8326 Electricity	43,209	46,000	40,263	46,275	
8332 Liability Insurance	1,413	1,500	1,300	1,500	
8333 Vehicle Insurance	2,460	2,650	2,493	2,650	
8335 Building Insurance	2,445	2,700	2,698	2,700	
8350 Training	-	100	-	100	
8355 Outside Services	859	42,500	43,813	13,750	
8362 Printing & Advertising	200	250	250	250	
8363 Professional Services	-	500	-	500	
8365 Engineering Fees	-	1,000	-	1,000	
8380 Telephone	219	500	250	500	
Subtotal	82,780	131,692	106,221	69,225	-47.43%
Capital Outlay					
8420 Improvements	-	-	-	50,000	
8480 Vehicles	-	10,000	10,347	119,927	
8490 Equipment	-	4,000	3,639	-	
8495 Storm Recovery	9,968	48,000	-	36,000	
Subtotal	9,968	62,000	13,987	205,927	N/A
Interest					
8525 Interest Due on Notes	-	2,000	2,010	6,626	
	-	2,000	2,010	6,626	
Transfers					
8610 Transfer to Equipment Fund	2,500	10,130	10,130	2,500	
Subtotal	2,500	10,130	10,130	2,500	-75.32%
Total Expenditures	<u>\$ 573,718</u>	<u>\$ 713,873</u>	<u>\$ 486,629</u>	<u>\$ 732,540</u>	2.61%

SPECIAL REVENUE FUNDS

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

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

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

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

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

SPECIAL REVENUE FUNDS SUMMARY

	Equipment Replacement Fund	Fire Equipment Replacement Fund	Hotel Occupancy Tax Fund	Total	2018-2019 Budget*
<u>RESOURCES</u>					
Total beginning fund balance	\$ 57,181	\$ 393,899	\$ 404,467	\$ 855,546	\$ 794,866
<u>REVENUES</u>					
Total Revenues	21,000	51,000	245,000	317,000	321,365
TOTAL FUNDS AVAILABLE	78,181	444,899	649,467	1,172,546	1,116,231
<u>EXPENDITURES</u>					
Maintenance & Supplies	\$ -	\$ -	\$ 19,150	\$ 19,150	\$ 16,735
Services	-	-	253,470	253,470	233,950
Transfers	14,000	-	-	14,000	10,000
Subtotal	14,000	-	272,620	286,620	260,685
Capital Outlay	-	-	60,000	60,000	-
TOTAL EXPENDITURES	14,000	-	332,620	346,620	260,685
<u>ENDING FUND BALANCE</u>					
Total ending fund balance	\$ 64,181	\$ 444,899	\$ 316,847	\$ 825,926	\$ 855,546

*This is the 2018-2019 Budget Estimate.

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

EQUIPMENT REPLACEMENT FUND SUMMARY

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
Resources:					
Total Beginning Balance	\$ 20,104	\$ 30,557	\$ 30,766	\$ 57,181	87.13%
Revenues & Transfers In	20,662	35,890	36,415	21,000	-41.49%
Total Funds Available	<u>40,766</u>	<u>66,447</u>	<u>67,181</u>	<u>78,181</u>	17.66%
Uses/Deductions					
Expenditures & Transfers Out	10,000	10,000	10,000	14,000	40.00%
Ending Fund Balance					
Total Ending Fund Balance	30,766	30,457	57,181	64,181	110.73%
Fund Total	<u>\$ 30,766</u>	<u>\$ 56,447</u>	<u>\$ 57,181</u>	<u>\$ 64,181</u>	
Net Revenue (Expenditures)	10,662	25,890	26,415	7,000	

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET
EQUIPMENT FUND REVENUES/EXPENDITURES**

Fund:
Equipment Replacement

Department:
N/A

Account:
11-05

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
7100 Transfer from Utility Fund	\$ 10,000	\$ 14,770	\$ 14,770	\$ 10,000	-32.30%
7105 Transfer from General Fund	10,000	20,645	20,645	10,000	-51.56%
5100 Interest	662	475	1,000	1,000	110.53%
Total Revenues	\$ 20,662	\$ 35,890	\$ 36,415	\$ 21,000	-41.49%
Expenditures					
Transfers	\$ 10,000	\$ 10,000	\$ 10,000	\$ 14,000	40.00%
Subtotal	10,000	10,000	10,000	14,000	40.00%
Total Expenditures	\$ 10,000	\$ 10,000	\$ 10,000	\$ 14,000	40.00%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Transfers					
8605 Transfer to General Fund	\$ 10,000	\$ 10,000	\$ 10,000	\$ 14,000	
Subtotal	10,000	10,000	10,000	14,000	40.00%
Total Expenditures	\$ 10,000	\$ 10,000	\$ 10,000	\$ 14,000	40.00%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

FIRE EQUIPMENT FUND SUMMARY

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
Resources:					
Total Beginning Balance	\$ 318,605	\$ 353,755	\$ 354,249	\$ 393,899	11.35%
Revenues & Transfers In	35,644	34,150	39,650	51,000	49.34%
Total Funds Available	<u>354,249</u>	<u>387,905</u>	<u>393,899</u>	<u>444,899</u>	14.69%
Uses/Deductions					
Expenditures & Transfers Out	-	-	-	-	N/A
Ending Fund Balance					
Total Ending Fund Balance	354,249	387,905	393,899	444,899	14.69%
Fund Total	<u>\$ 354,249</u>	<u>\$ 387,905</u>	<u>\$ 393,899</u>	<u>\$ 444,899</u>	
Net Revenue (Expenditures)	35,644	34,150	39,650	51,000	

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET
FIRE EQUIPMENT FUND REVENUES/EXPENDITURES**

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

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
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~FUNCTION AND CLASSIFICATION SUMMARY~

Revenues

6302 Transfer from Utility Fund	\$ 16,500	\$ 16,500	\$ 16,500	\$ 25,000	51.52%
7100 Transfer from General Fund	12,650	12,650	12,650	15,000	18.58%
5100 Interest	6,494	5,000	10,500	11,000	120.00%
Total Revenues	\$ 35,644	\$ 34,150	\$ 39,650	\$ 51,000	49.34%

Expenditures

Total Expenditures	\$ -	\$ -	\$ -	\$ -	N/A
--------------------	------	------	------	------	-----

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Transfers

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

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

HOTEL OCCUPANCY TAX FUND SUMMARY

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
Resources:					
Total Beginning Balance	\$ 504,680	\$ 399,663	\$ 409,852	\$ 404,467	1.20%
Revenues & Transfers In	229,630	228,000	245,300	245,000	7.46%
Total Funds Available	<u>734,310</u>	<u>627,663</u>	<u>655,152</u>	<u>649,467</u>	3.47%
Uses/Deductions					
Expenditures & Transfers Out	324,459	258,500	250,685	332,620	28.67%
Ending Fund Balance					
Total Ending Fund Balance	409,852	369,163	404,467	316,847	-14.17%
Fund Total	<u>\$ 409,852</u>	<u>\$ 369,163</u>	<u>\$ 404,467</u>	<u>\$ 316,847</u>	
Net Revenue (Expenditures)	(94,828)	(30,500)	(5,385)	(87,620)	

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

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

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3600 Hotel Occupancy Tax	\$ 225,662	\$ 225,000	\$ 240,000	\$ 240,000	6.67%
7200 Miscellaneous	-	-	-	-	N/A
5100 Interest	3,968	3,000	5,300	5,000	66.67%
Total Revenues	\$ 229,630	\$ 228,000	\$ 245,300	\$ 245,000	7.46%
Expenditures					
Personnel	\$ -	\$ -	\$ -	\$ -	N/A
Maintenance & Supplies	10,716	17,150	16,735	19,150	11.66%
Services	225,677	241,350	233,950	253,470	5.02%
Subtotal	236,393	258,500	250,685	272,620	5.46%
Capital Outlay	88,066	-	-	60,000	N/A
Total Expenditures	\$ 324,459	\$ 258,500	\$ 250,685	\$ 332,620	28.67%

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

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

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

Fund:
Hotel Occupancy Tax

Department:
N/A

Account:
05-12

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 Supplies	2,523	2,000	1,500	2,000	
8245 Office Supplies	1	150	-	150	
8268 Maintenance	8,192	15,000	15,235	17,000	
Subtotal	10,716	17,150	16,735	19,150	11.66%
Services					
8326 Electricity	1,775	6,000	3,340	6,000	
8332 Liability Insurance	-	350	303	350	
8335 Building Insurance	-	475	475	475	
8362 Printing & Advertising	-	50	-	50	
8367 Legal Fees	-	500	-	500	
8380 Telephone	1,190	1,400	1,357	1,400	
8363 Professional Services	1,711	1,000	475	1,000	
8391 Grants	221,000	228,000	228,000	243,695	
Subtotal	225,677	237,775	233,950	253,470	6.60%
Capital Outlay					
8420 Improvements	88,066	-	-	60,000	
8430 Land	-	-	-	-	
Subtotal	88,066	-	-	60,000	N/A
Total Expenditures	\$ 324,459	\$ 254,925	\$ 250,685	\$ 332,620	30.48%

DEBT SERVICE FUNDS

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

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

DEBT SERVICE FUNDS SUMMARY

	Debt Service 2005/2013 Fund	Debt Service 2010 Fund	Debt Service 2016 Fund	Total	2018-2019 Budget*
<u>RESOURCES</u>					
Total beginning fund balance	\$ 13	\$ 5,956	\$ 333	\$ 5,969	\$ 6,163
<u>REVENUES</u>					
Total Revenues	321,035	296,996	188,000	806,031	815,654
TOTAL FUNDS AVAILABLE	321,048	302,952	188,333	812,333	821,817
<u>EXPENDITURES</u>					
Debt Service	\$ 321,000	\$ 297,713	\$ 188,000	\$ 806,713	\$ 815,238
Transfers	-	-	-	-	277
Subtotal	321,000	297,713	188,000	806,713	815,515
TOTAL EXPENDITURES	321,000	297,713	188,000	806,713	815,515
<u>ENDING FUND BALANCE</u>					
Total ending fund balance	\$ 48	\$ 5,239	\$ 333	\$ 5,620	\$ 6,302

*This is the 2018-2019 Budget Estimate.

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

DEBT SERVICE 2016 FUND SUMMARY

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
Resources:					
Total Beginning Balance	\$ 333	\$ 326	\$ 333	\$ 333	N/A
Revenues & Transfers In	187,600	190,500	190,500	188,000	N/A
Total Funds Available	<u>187,933</u>	<u>190,826</u>	<u>190,833</u>	<u>188,333</u>	N/A
Uses/Deductions					
Expenditures & Transfers Out	187,600	190,500	190,500	188,000	N/A
Ending Fund Balance					
Total Ending Fund Balance	333	326	333	333	N/A
Fund Total	<u>\$ 333</u>	<u>\$ 326</u>	<u>\$ 333</u>	<u>\$ 333</u>	
Net Revenue (Expenditures)	-	-	-	-	

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET
DEBT SERVICE 2016 REVENUES/EXPENDITURES**

Fund:
Debt Service 2016

Department:
N/A

Account:
13-05

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3150 Property Taxes	\$ -	\$ -	\$ -	\$ -	N/A
3200 Delinquent Taxes	-	-	-	-	N/A
3300 Penalty and Interest	-	-	-	-	N/A
7100 Transfer from Utility Fund	187,600	190,500	190,500	188,000	N/A
Total Revenues	<u>\$ 187,600</u>	<u>\$ 190,500</u>	<u>\$ 190,500</u>	<u>\$ 188,000</u>	N/A
Services	-	-	-	-	N/A
Debt Service	\$ 187,600	\$ 190,500	\$ 190,500	\$ 188,000	N/A
Transfers	-	-	-	-	N/A
Subtotal	<u>187,600</u>	<u>190,500</u>	<u>190,500</u>	<u>188,000</u>	N/A
Total Expenditures	<u>\$ 187,600</u>	<u>\$ 190,500</u>	<u>\$ 190,500</u>	<u>\$ 188,000</u>	N/A

~AUTHORIZED POSITIONS~

No Authorized Positions

-

Debt Service

8515 Principal	\$ 120,000	\$ 125,000	\$ 125,000	\$ 125,000	
8525 Interest	67,600	65,500	65,500	63,000	
Subtotal	<u>187,600</u>	<u>190,500</u>	<u>190,500</u>	<u>188,000</u>	N/A
8605 Transfer to General Fund	-	-	-	-	
8610 Transfer to Utility Fund	\$ -	\$ -	\$ -	\$ -	
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Total Expenditures	<u>\$ 187,600</u>	<u>\$ 190,500</u>	<u>\$ 190,500</u>	<u>\$ 188,000</u>	N/A

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

DEBT SERVICE 2005 & 2013 FUND SUMMARY

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
Resources:					
Total Beginning Balance	\$ 13	\$ 55	\$ 13	\$ 13	-76.36%
Revenues & Transfers In	323,731	322,625	324,402	321,035	-0.49%
Total Funds Available	<u>323,744</u>	<u>322,680</u>	<u>324,415</u>	<u>321,048</u>	-0.51%
Uses/Deductions					
Expenditures & Transfers Out	323,731	322,625	324,402	321,000	-0.50%
Ending Fund Balance					
Total Ending Fund Balance	13	55	13	48	-12.73%
Fund Total	<u>\$ 13</u>	<u>\$ 55</u>	<u>\$ 13</u>	<u>\$ 48</u>	
Net Revenue (Expenditures)	-	-	-	35	

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET
DEBT SERVICE 2005 & 2013 REVENUES/EXPENDITURES**

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

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3150 Property Taxes	\$ -	\$ -	\$ -	\$ -	N/A
3200 Delinquent Taxes	189	25	125	25	0.00%
3300 Penalty and Interest	229	10	152	10	0.00%
7112 Bond Proceeds	-	-	-	-	N/A
7100 Transfer from Utility Fund	323,313	322,625	324,125	321,000	-0.50%
Total Revenues	\$ 323,731	\$ 322,660	\$ 324,402	\$ 321,035	-0.50%
Services					
Debt Service	-	-	-	-	N/A
Transfers	\$ 323,313	\$ 322,625	\$ 324,125	\$ 321,000	-0.50%
Subtotal	418	-	277	-	N/A
Total Expenditures	\$ 323,731	\$ 322,625	\$ 324,402	\$ 321,000	-0.50%

~AUTHORIZED POSITIONS~

No Authorized Positions

Debt Service					
8515 Principal	\$ 260,000	\$ 265,000	\$ 260,000	\$ 270,000	
8525 Interest	63,313	57,625	64,125	51,000	
Subtotal	323,313	322,625	324,125	321,000	-0.50%
8605 Transfer to General Fund	-	-	-	-	
8610 Transfer to Utility Fund	\$ 418	\$ -	\$ 277	\$ -	
Subtotal	418	-	277	-	N/A
Total Expenditures	\$ 323,731	\$ 322,625	\$ 324,402	\$ 321,000	-0.50%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

DEBT SERVICE 2010 FUND SUMMARY

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
Resources:					
Total Beginning Balance	\$ 4,696	\$ 9,413	\$ 5,817	\$ 5,956	-36.73%
Revenues & Transfers In	301,734	303,236	300,752	296,996	-2.06%
Total Funds Available	<u>306,430</u>	<u>312,649</u>	<u>306,569</u>	<u>302,952</u>	-3.10%
Uses/Deductions					
Expenditures & Transfers Out	300,613	304,313	300,613	297,713	-2.17%
Ending Fund Balance					
Total Ending Fund Balance	5,817	8,336	5,956	5,239	-37.15%
Fund Total	<u>\$ 5,817</u>	<u>\$ 8,336</u>	<u>\$ 5,956</u>	<u>\$ 5,239</u>	
Net Revenue (Expenditures)	1,121	(1,077)	139	(717)	

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET
DEBT SERVICE 2010 FUND REVENUES/EXPENDITURES**

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

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3150 Property Taxes	\$ 90,041	\$ 89,817	\$ 88,882	\$ 88,270	-1.72%
3200 Delinquent Taxes	1,627	1,000	995	900	-10.00%
3300 Penalty and Interest	1,345	600	810	600	0.00%
5100 Interest	75	50	65	50	0.00%
7112 Bond Proceeds	-	-	-	-	N/A
7150 Transfer from Utility Fund	208,646	211,769	210,000	207,177	-2.17%
Total Revenues	\$ 301,734	\$ 303,236	\$ 300,752	\$ 296,996	-2.06%
Expenditures					
Debt Service	\$ 300,613	\$ 304,313	\$ 300,613	\$ 297,713	-2.17%
Subtotal	300,613	304,313	300,613	297,713	-2.17%
Total Expenditures	\$ 300,613	\$ 304,313	\$ 300,613	\$ 297,713	-2.17%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Debt Service					
8515 Principal	\$ 210,000	\$ 220,000	\$ 210,000	\$ 220,000	
8525 Interest	90,613	84,313	90,613	77,713	
Subtotal	300,613	304,313	300,613	297,713	-2.17%
Total Expenditures	\$ 300,613	\$ 304,313	\$ 300,613	\$ 297,713	-2.17%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

DEBT SERVICE CALCULATION

<u>2016</u>	<u>Water</u>	<u>Sewer</u>	<u>Gas</u>	
	100.00%	83.33%	11.67%	5%
Interest	63,000	52,498	7,352	3,150
Principal	125,000	104,163	14,588	6,250
Total	<u>188,000</u>	<u>156,660</u>	<u>21,940</u>	<u>9,400</u>

<u>2013</u>	<u>Water</u>	<u>Sewer</u>	
	100.00%	71.39%	28.61%
Interest	51,000	36,409	14,591
Principal	270,000	192,753	77,247
Total	<u>321,000</u>	<u>229,162</u>	<u>91,838</u>

<u>2010</u>	<u>Water</u>	<u>Gas</u>	<u>General</u>
	100.00%	61.9868%	30.4106%
Interest	77,713	48,172	23,633
Principal	220,000	136,371	66,903
Total	<u>297,713</u>	<u>184,543</u>	<u>90,536</u>

Amount Covered by Current Tax Rate

	Principal	Interest
<u>2016*</u>	-	-
<u>2013*</u>	-	-
<u>2010</u>	90,533	23,632

Amount Covered by Delinquent Taxes

	Water	Sewer	Gas	Total
<u>2013</u>	25	10		35
<u>2010</u>	1,336		164	1,500

Amount Covered by Utility Fund

	Water	Sewer	Gas	Total
<u>2016</u>	156,660	21,940	9,400	188,000
<u>2013</u>	229,162	91,838	-	321,000
<u>2010</u>	184,543	-	22,634	207,177
Total	<u>570,365</u>	<u>113,778</u>	<u>32,034</u>	<u>716,177</u>

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

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

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

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

3.00% for 20 years

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

**General Obligation Refunding Bonds
Series 2013**

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

1.92% for 12 years

**General Obligation Refunding Bonds
Series 2010**

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

3.41% for 17 years

UTILITY FUND

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

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

FYE 20 Utility Fund Long-Term Financial Plan

	Actual 2016-2017	Actual 2017-2018	Estimate 2018-2019	Budget 2019-2020
Beginning Fund Balance	2,851,621	2,632,748	2,595,070	2,537,977
Revenues:				
Water Department	1,061,350	1,084,666	1,148,547	1,318,947
Sewer Department	944,107	956,602	999,902	1,166,571
Garbage Department	905,690	986,885	943,136	917,720
Gas Department	630,457	779,727	916,832	731,200
Maintenance Department	50,975	52,759	25,002	-
Other Revenue	104,603	209,050	111,101	109,600
Total Revenue	3,697,182	4,069,689	4,144,520	4,244,038
Operating Expenditures:				
Personnel	633,094	657,059	631,463	649,915
Maintenance & Supplies	333,208	336,106	301,826	745,720
Services	1,515,932	1,617,070	1,634,951	1,502,039
Transfers	1,316,326	1,344,313	1,388,849	1,408,066
Total Operating Expenditures	3,798,560	3,954,548	3,957,088	4,305,740
Non-Operating Expenditures:				
Debt Service	-	-	-	-
Capital Outlay	117,495	152,819	244,525	1,169,522
Total Non-Operating Expenditures	117,495	152,819	244,525	1,169,522
Total Expenditures	3,916,055	4,107,367	4,201,613	5,475,262
Ending Fund Balance	2,632,748	2,595,070	2,537,977	1,306,753
Reserved for Capital Projects	60,750	60,750	-	-
Unreserved Fund Balance	2,571,998	2,534,320	2,537,977	1,306,753
Calculation of available funds:				
Ending Unreserved Fund Balance	2,571,998	2,534,320	2,537,977	1,306,753
Less 20% required minimum balance	759,712	790,910	791,418	861,148
Excess funds available for capital projects	1,812,286	1,743,410	1,746,559	445,605
Staffing variable:				
Full-time equivalent positions	11.50	11.50	11.50	10.50
Average cost per FTE	55,052	57,136	54,910	61,897

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

FYE 20 Utility Fund Long-Term Financial Plan

2020-2021	2021-2022	2022-2023
1,306,753	1,019,915	739,472
1,096,418	1,129,311	1,163,190
980,992	1,010,422	1,040,735
945,252	973,609	1,002,817
753,136	775,730	799,002
-	-	-
112,888	116,275	119,763
3,888,686	4,005,347	4,125,507
669,413	689,495	710,180
768,092	791,134	814,868
1,302,712	1,341,793	1,382,047
1,435,308	1,463,367	1,492,268
4,175,524	4,285,790	4,399,363
-	-	-
-	-	-
-	-	-
4,175,524	4,285,790	4,399,363
1,019,915	739,472	465,616
-	-	-
1,019,915	739,472	465,616
1,019,915	739,472	465,616
835,105	857,158	879,873
184,810	(117,686)	(414,256)
10.50	10.50	10.50
63,754	65,666	67,636

UTILITY FUND FINANCIAL PROJECTION

The plan presents the Utility Fund over seven fiscal years: two previous years, the estimate for FY 2019, the budget for FY 2020 and three projected years. The projections made for fiscal years 2021-2023 make the following assumptions.

Assumes that all revenue will increase by 3% with no proposed rate increase

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

Assumes maintenance, supplies, and services will increase 3% each year due to expected increase in fuel costs and inflation.

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

UTILITY FUND SUMMARY

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
Resources:					
Total Beginning Balance	\$ 2,632,748	\$ 2,498,050	\$ 2,595,070	\$ 2,537,977	1.60%
Revenues & Transfers In	4,069,689	4,108,697	4,144,520	4,244,038	3.29%
Total Funds Available	<u>6,702,437</u>	<u>6,606,747</u>	<u>6,739,590</u>	<u>6,782,015</u>	2.65%
Uses/Deductions					
Expenditures & Transfers Out	4,107,367	5,382,974	4,201,613	5,475,262	1.71%
Ending Fund Balance					
Total Ending Fund Balance	2,595,070	1,223,773	2,537,977	1,306,753	6.78%
Reserved for Utility Water/Gas Capital Project	-	-	-	-	N/A
Reserved for Contingencies	-				
Reserved for Future Expenditures	900,817				
Unreserved Fund Balance	<u>1,694,253</u>	<u>1,223,773</u>	<u>2,537,977</u>	<u>1,306,753</u>	6.78%
Total Expenditures	4,107,367	5,382,974	4,201,613	5,475,262	
Less: Capital Expenditures	152,819	803,850	244,525	1,169,522	
Operating Expenditures	<u>3,954,548</u>	<u>4,579,124</u>	<u>3,957,088</u>	<u>4,305,740</u>	
Target Fund Balance 20% of Operating Expenditures	790,910	915,825	791,418	861,148	
Net Revenue (Expenditures)	(37,678)	(1,274,277)	(57,093)	(1,231,224)	
Less: Net Rev(Exp)-Capital Project	(1,413,132)	(2,867,301)	(328,657)	(1,116,037)	
Less: Net Rev(Exp)-Other Capital	(61,939)	(363,480)	(104,835)	(907,425)	
Net Rev/(Exp)-Operating	<u>1,437,393</u>	<u>1,956,504</u>	<u>376,400</u>	<u>792,238</u>	

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

UTILITY FUND REVENUES

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
<u>WATER DEPARTMENT</u>					
70-4200 Grants	\$ 8,804	\$ 358,804	\$ 96,707	\$ 262,097	N/A
70-6300 Sales of Service	1,045,633	1,010,000	1,037,796	1,035,500	2.52%
70-6400 Service Line Fees	19,136	9,000	3,000	9,000	0.00%
70-6500 Sale of Materials	-	-	-	-	N/A
70-6600 Penalties	8,116	7,200	7,495	7,200	0.00%
70-6700 Service Charge	2,414	5,000	3,429	5,000	0.00%
70-7200 Miscellaneous	54	150	120	150	0.00%
70-7500 Gain on Sale of Assets	510	-	-	-	N/A
Subtotal	1,084,666	1,390,154	1,148,547	1,318,947	-5.12%
<u>SEWER DEPARTMENT</u>					
71-4200 Grants	-	-	49,792	220,576	N/A
71-6300 Sales of Service	854,528	825,000	853,669	850,000	3.03%
71-6301 Glidden Water District	86,414	85,713	86,495	86,495	0.91%
71-6400 Service Line Fees	8,250	4,000	-	4,000	0.00%
71-6600 Penalties	6,900	5,500	6,797	5,500	0.00%
71-7200 Miscellaneous	-	-	-	-	N/A
71-7500 Gain on Sale of Assets	510	3,150	3,150	-	N/A
Subtotal	956,602	923,363	999,902	1,166,571	26.34%
<u>GARBAGE DEPARTMENT</u>					
72-4200 Grants	76,269	76,269	8,495	-	N/A
72-6300 Sales of Service	895,605	880,000	921,485	904,470	2.78%
72-6305 Wood Chipping/Mulch	-	250	105	250	0.00%
72-6600 Penalties	5,904	6,500	6,381	6,500	0.00%
72-6306 Recycle Revenue	8,387	10,000	6,436	6,500	-35.00%
72-7200 Miscellaneous	210	-	234	-	N/A
72-7500 Gain on Sale of Assets	510	-	-	-	N/A
Subtotal	986,885	973,019	943,136	917,720	-5.68%
<u>GAS DEPARTMENT</u>					
73-4200 Grants	5,297	5,297	34,488	-	N/A
73-6300 Sales of Service	767,400	650,000	874,603	725,000	11.54%
73-6400 Service Line Fees	-	500	-	500	0.00%
73-6500 Sale of Materials	-	-	-	-	N/A
73-6600 Penalties	5,435	4,500	5,699	5,000	11.11%
73-6700 Service Charge	250	700	180	700	0.00%
73-7200 Miscellaneous	1,346	-	242	-	N/A
73-7500 Gain on Sale of Assts	-	1,620	1,620	-	N/A
Subtotal	779,727	662,617	916,832	731,200	10.35%

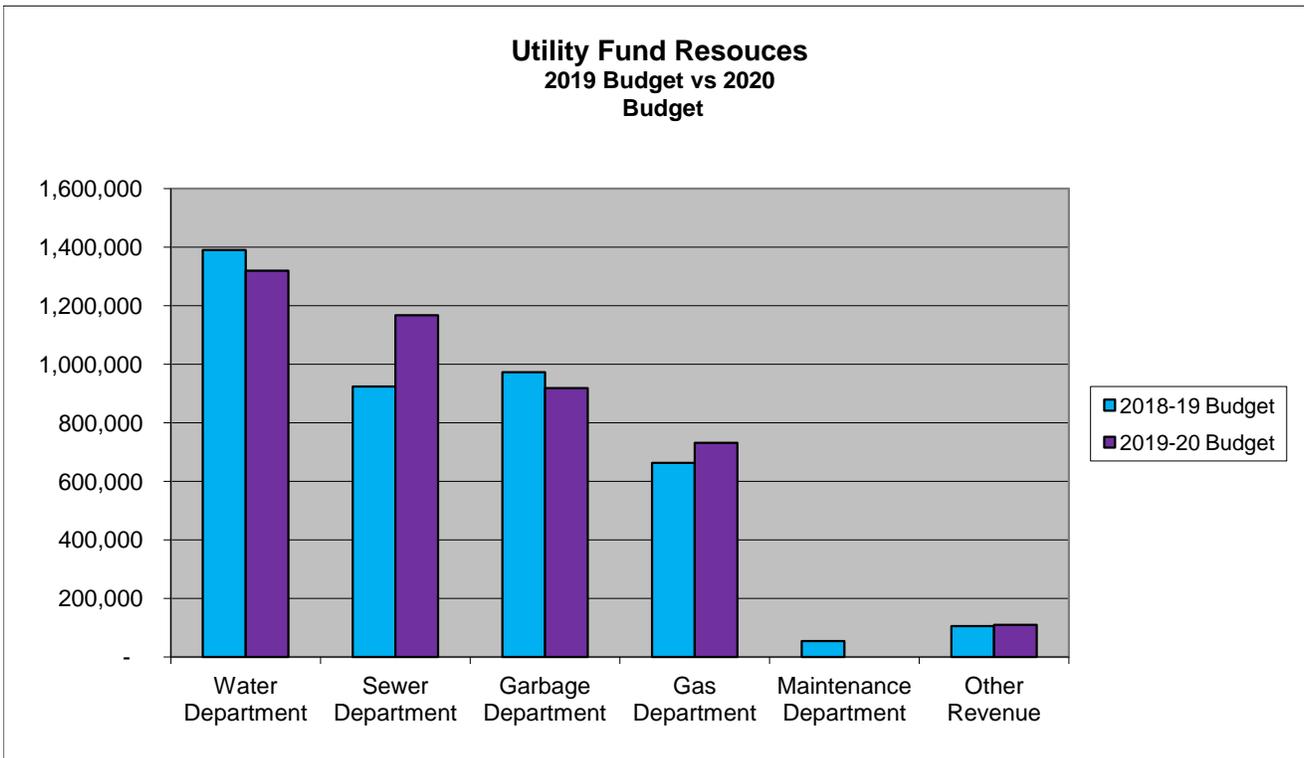
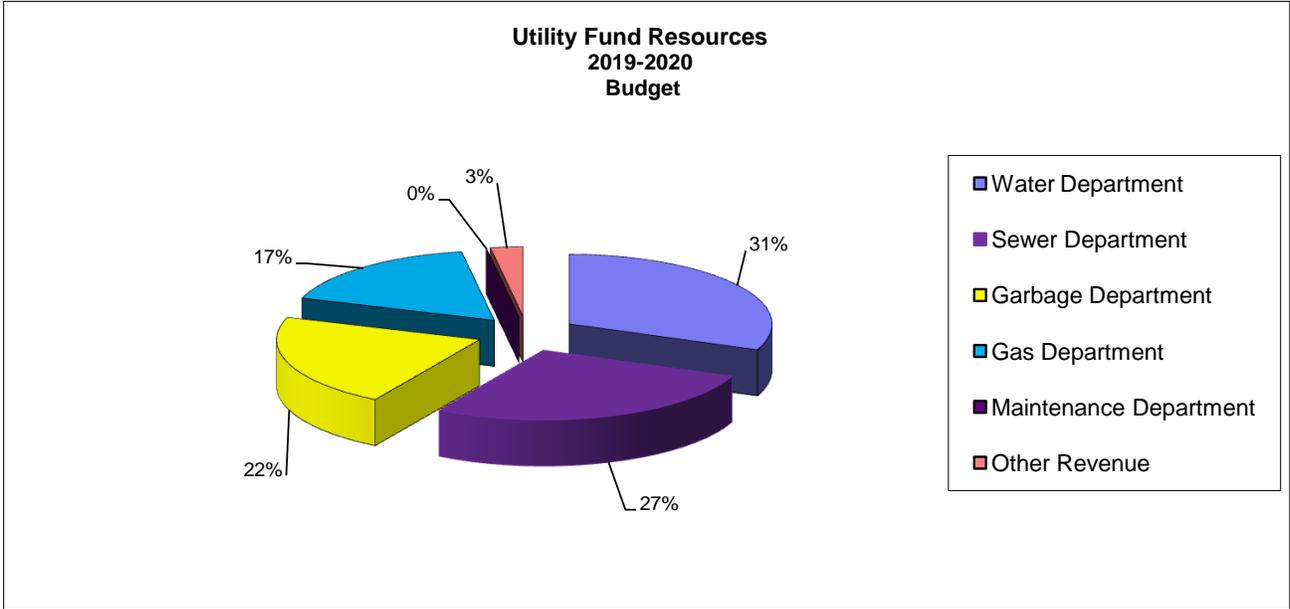
**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

UTILITY FUND REVENUES

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~REVENUE DETAIL (Continued)~					
<u>MAINTENANCE DEPARTMENT</u>					
74-6300 Sales of Service	52,759	53,944	25,002	-	-100.00%
Subtotal	52,759	53,944	25,002	-	-100.00%
<u>OTHER REVENUE</u>					
05-5100 Investments	18,311	15,000	20,595	19,000	26.67%
05-6800 Insufficient Checks	80	100	120	100	0.00%
05-7200 Miscellaneous	-	500	20	500	0.00%
05-7250 Overage/Shortage	(19)	-	120	-	N/A
05-7800 Capital Lease Proceeds	-	-	-	-	N/A
05-7110 Intergovernmental (CCIDC)	190,260	90,000	90,000	90,000	0.00%
05-7175 Transfer from Debt Service	418	-	246	-	N/A
Subtotal	209,050	105,600	111,101	109,600	3.79%
TOTAL REVENUES	\$ 4,069,689	\$ 4,108,697	\$ 4,144,520	\$ 4,244,038	3.29%

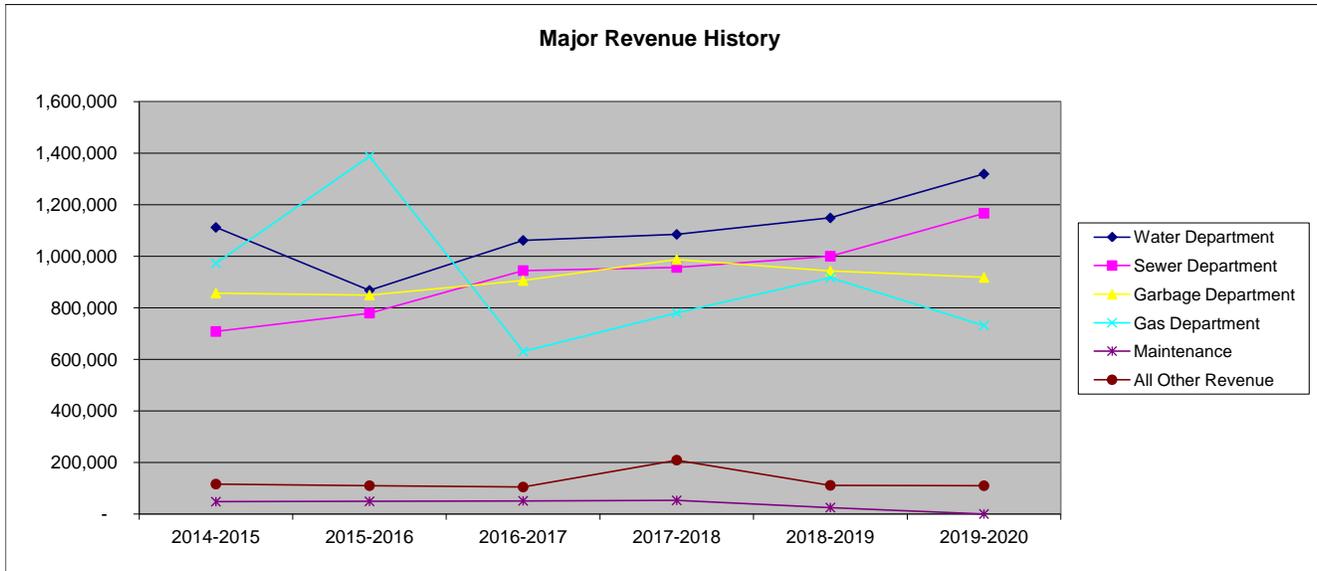
**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

UTILITY FUND REVENUE SUMMARY



**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

UTILITY FUND REVENUE SUMMARY



	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Budgeted 2019-2020
Water Department	1,111,687	867,695	1,061,350	1,084,666	1,148,547	1,318,947
Sewer Department	707,917	779,310	944,107	956,602	999,902	1,166,571
Garbage Department	856,701	849,244	905,690	986,885	943,136	917,720
Gas Department	972,586	1,387,810	630,457	779,727	916,832	731,200
Maintenance	47,767	48,984	50,975	52,759	25,002	-
All Other Revenue	116,004	109,885	104,603	209,050	111,101	109,600
TOTAL	3,812,662	4,042,928	3,697,182	4,069,689	4,144,520	4,244,038

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

UTILITY EXPENDITURE SUMMARY

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 657,059	\$ 692,613	\$ 631,463	\$ 649,915	-6.16%
Maintenance & Supplies	336,106	860,075	301,826	745,720	-13.30%
Services	1,617,070	1,649,407	1,634,951	1,502,039	-8.93%
Transfers	1,344,313	1,377,029	1,388,849	1,408,066	2.25%
Subtotal	<u>3,954,548</u>	<u>4,579,124</u>	<u>3,957,088</u>	<u>4,305,740</u>	-5.97%
Capital Outlay	<u>152,819</u>	<u>803,850</u>	<u>244,525</u>	<u>1,169,522</u>	45.49%
Total Expenditures	<u><u>4,107,367</u></u>	<u><u>5,382,974</u></u>	<u><u>4,201,613</u></u>	<u><u>5,475,262</u></u>	

~AUTHORIZED POSITIONS~

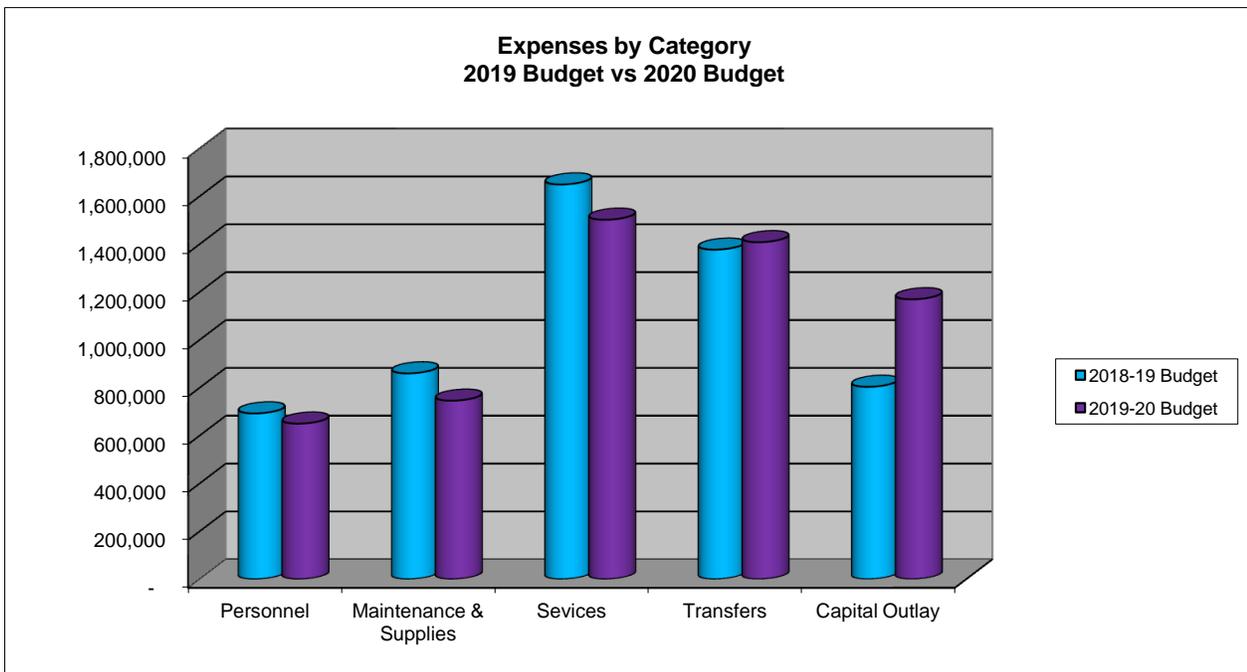
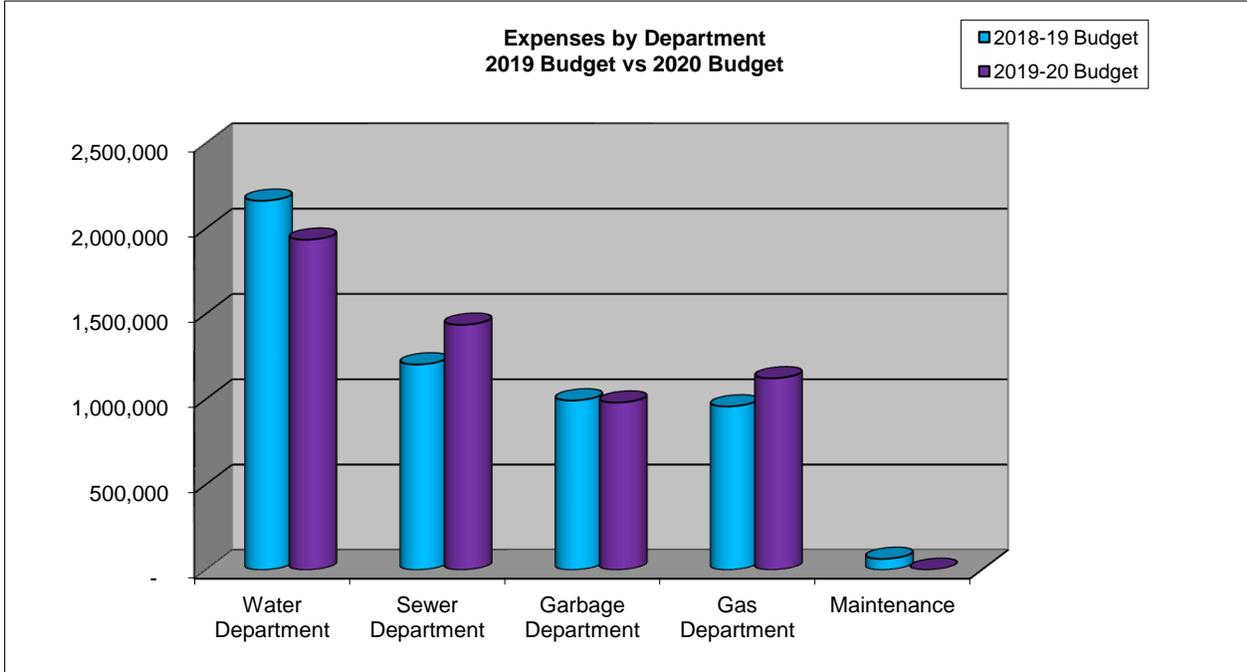
Water	3.75	3.75	3.75	3.75	0.00%
Sewer	2.50	2.50	2.50	2.50	0.00%
Garbage	0.50	0.50	0.50	0.50	0.00%
Gas	3.75	3.75	3.75	3.75	0.00%
Maintenance	1.00	1.00	1.00	-	-100.00%
Total Personnel	<u>11.50</u>	<u>11.50</u>	<u>11.50</u>	<u>10.50</u>	-8.70%

~DEPARTMENT SUMMARY~

Water	\$ 1,472,464	\$ 2,163,550	\$ 1,505,308	\$ 1,935,195	-10.55%
Sewer	704,946	1,203,951	803,665	1,436,492	19.31%
Garbage	955,069	992,908	982,661	980,764	-1.22%
Gas	919,792	957,952	879,158	1,122,812	17.21%
Maintenance	55,096	64,613	30,822	-	-100.00%
Total Expenditures	<u>\$ 4,107,367</u>	<u>\$ 5,382,974</u>	<u>\$ 4,201,613</u>	<u>\$ 5,475,262</u>	1.71%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

UTILITY FUND EXPENSE SUMMARY



**CITY OF COLUMBUS, TEXAS
2019-2020 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
2019-2020 BUDGET**

Fund:
Utility

Department:
Water

Account:
03-70

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 247,623	\$ 252,877	\$ 239,214	\$ 260,960	3.20%
Maintenance & Supplies	144,044	405,325	133,477	306,625	-24.35%
Services	246,734	247,586	235,002	100,925	-59.24%
Debt Service	-	-	-	-	N/A
Transfers	795,654	824,262	837,409	836,447	1.48%
Subtotal	<u>1,434,055</u>	<u>1,730,050</u>	<u>1,445,103</u>	<u>1,504,958</u>	-13.01%
Capital Outlay	<u>38,409</u>	<u>433,500</u>	<u>60,205</u>	<u>430,237</u>	-0.75%
Total Expenditures	<u>\$ 1,472,464</u>	<u>\$ 2,163,550</u>	<u>\$ 1,505,308</u>	<u>\$ 1,935,195</u>	-10.55%

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
Superintendent	1.00	1.00	1.00	1.00	
Laborer	1.75	1.75	1.75	1.75	
Clerk	1.00	1.00	1.00	1.00	
Total Personnel	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 167,332	\$ 172,270	\$ 156,905	\$ 176,362	
8103 Wages, Overtime	3,617	1,500	3,816	3,800	
8107 Longevity	3,005	3,180	3,185	3,335	
8120 Social Security	13,425	13,537	13,234	14,038	
8130 TMRS Retirement	24,791	22,985	22,932	23,331	
8140 Health & Life Insurance	30,300	34,652	34,515	35,127	
8150 Workers' Compensation	5,154	4,753	4,627	4,967	
Subtotal	<u>247,623</u>	<u>252,877</u>	<u>239,214</u>	<u>260,960</u>	3.20%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Fund:
Utility

Department:
Water

Account:
03-70

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	21,689	30,000	20,580	30,000	
8240 Gas & Oil	5,517	6,500	4,697	6,500	
8245 Office Supplies	1,454	1,700	1,100	1,700	
8246 Postage	2,419	2,200	2,963	3,000	
8250 Chemical Supplies	18,153	30,000	16,336	30,000	
8260 Building Maintenance	-	500	-	500	
8264 Software Maintenance	4,451	15,225	5,050	15,225	
8266 Vehicle Maintenance	529	1,000	650	1,000	
8267 Equipment Maintenance	86,617	300,000	80,000	200,000	
8268 Other Maintenance	92	16,200	95	16,200	
8280 Small Tools	2,073	1,000	1,017	1,500	
8285 Wearing Apparel	1,049	1,000	990	1,000	
8290 Storm Recovery	-	-	-	-	
Subtotal	144,044	405,325	133,477	306,625	-24.35%
Services					
8312 Maint Shop Labor	9,593	10,198	4,546	-	
8315 Bad Debt	2,289	2,500	2,500	2,500	
8321 Dues & Subscriptions	666	650	750	800	
8326 Electricity	73,431	70,000	66,500	70,275	
8332 Liability Insurance	659	725	628	725	
8333 Vehicle Insurance	1,181	1,275	1,200	1,275	
8340 Laboratory Analysis	3,840	4,000	3,000	4,000	
8350 Training	352	1,000	950	1,000	
8355 Outside Services	9,611	11,000	9,400	11,000	
8359 Regulatory Permitting	4,023	3,750	4,073	4,100	
8362 Printing & Advertising	-	300	32	300	
8363 Professional Services	-	200	-	200	
8365 Engineering Fees	-	500	-	500	
8373 One Call Notification	142	150	243	250	
8374 Capital Lease Payments	137,788	137,788	137,788	-	
8380 Telephone	1,721	2,000	1,825	2,000	
8390 Miscellaneous	738	750	768	800	
8392 Economic Dev Contract	700	800	800	1,200	
Subtotal	246,734	247,586	235,002	100,925	-59.24%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Fund:
Utility

Department:
Water

Account:
03-70

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Capital Outlay					
8410 Buildings	-	-	-	-	
8420 Improvements	-	20,000	-	20,000	
8420 Improvements	-	-	-	-	
8422 Water Distribution System	-	402,500	50,632	351,868	
8423 Water Plant	-	-	-	-	
8424 Telemetry	-	-	-	-	
8425 Tower Demo	-	-	-	-	
8465 Software	-	-	-	-	
8471 Water Well	-	-	-	-	
8480 Vehicles	38,409	7,000	5,934	18,369	
8490 Equipment	-	4,000	3,639	40,000	
Subtotal	38,409	433,500	60,205	430,237	-0.75%
Interest					
8525 Interest Due on Notes	-	500	478	8,247	
	-	500	478	8,247	
Transfers					
8393 Gross Receipts Fee	85,182	82,332	80,785	83,560	
8605 Transfer to General Fund	115,731	142,731	157,425	152,522	
8607 Transfer to Debt Service Fund	573,242	577,699	577,699	570,365	
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	25,000	
Subtotal	795,654	824,262	837,409	836,447	1.48%
Total Expenditures	<u>\$ 1,472,464</u>	<u>\$ 2,164,050</u>	<u>\$ 1,505,786</u>	<u>\$ 1,943,442</u>	-10.19%

**CITY OF COLUMBUS, TEXAS
2019-2020 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
2019-2020 BUDGET**

Fund:
Utility

Department:
Sewer

Account:
03-71

<u>Classification</u>	<u>2017-2018 Actual</u>	<u>2018-2019 Budget</u>	<u>2018-2019 Estimate</u>	<u>2019-2020 Budget</u>	<u>Var %</u>
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 159,115	\$ 167,318	\$ 166,955	\$ 186,357	11.38%
Maintenance & Supplies	134,127	318,225	119,995	317,695	-0.17%
Services	126,721	142,184	124,382	122,615	-13.76%
Debt Service	-	-	-	-	N/A
Transfers	284,983	286,424	285,900	290,540	1.44%
Subtotal	<u>704,946</u>	<u>914,151</u>	<u>697,233</u>	<u>917,207</u>	0.33%
Capital Outlay	-	289,800	106,432	519,285	N/A
Total Expenditures	<u>\$ 704,946</u>	<u>\$ 1,203,951</u>	<u>\$ 803,665</u>	<u>\$ 1,436,492</u>	19.31%

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 109,204	\$ 114,856	\$ 113,764	\$ 130,581	
8103 Wages, Overtime	1,631	1,500	1,881	2,000	
8107 Longevity	2,203	2,660	2,296	1,995	
8120 Social Security	8,757	9,105	9,250	10,295	
8130 TMRS Retirement	16,170	15,465	16,018	17,105	
8140 Health & Life Insurance	18,937	21,684	21,753	22,026	
8150 Workers' Compensation	2,214	2,048	1,994	2,355	
Subtotal	<u>159,115</u>	<u>167,318</u>	<u>166,955</u>	<u>186,357</u>	11.38%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Fund:
Utility

Department:
Sewer

Account:
03-71

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	6,346	6,500	5,500	6,500	
8240 Gas & Oil	3,720	8,000	4,515	8,000	
8245 Office Supplies	1,098	1,500	750	1,500	
8246 Postage	2,362	2,300	2,374	2,500	
8250 Chemical Supplies	37,830	36,000	39,950	40,000	
8260 Building Maintenance	236	12,000	-	12,000	
8264 Software Maintenance	4,451	11,825	4,500	7,500	
8266 Vehicle Maintenance	2,997	8,500	3,031	8,500	
8267 Equipment Maintenance	69,227	160,000	55,000	160,000	
8268 Other Maintenance	92	1,000	87	1,000	
8280 Small Tools	2,393	1,000	3,358	3,000	
8285 Wearing Apparel	969	850	930	850	
8290 Storm Recovery	2,405	68,750	-	66,345	
Subtotal	134,127	318,225	119,995	317,695	-0.17%
Services					
8312 Maint Shop Labor	13,589	14,447	6,440	-	
8315 Bad Debt	1,652	500	1,200	1,000	
8321 Dues & Subscriptions	480	750	450	750	
8326 Electricity	61,294	70,000	56,807	70,000	
8332 Liability Insurance	753	815	706	815	
8333 Vehicle Insurance	1,870	2,000	1,882	2,000	
8340 Laboratory Analysis	15,218	14,000	19,742	20,000	
8341 Waste Disposal	1,577	6,000	2,950	6,000	
8350 Training	1,228	2,000	1,450	2,000	
8355 Outside Services	7,885	8,500	9,037	9,250	
8359 Regulatory Permitting	6,411	6,500	8,841	6,500	
8363 Professional Services	-	1,000	-	1,000	
8365 Engineering Fees	-	500	-	500	
8373 One Call Notification	142	150	124	150	
8374 Capital Lease Payments	12,772	12,772	12,772	-	
8380 Telephone	1,145	1,200	1,181	1,200	
8385 Utilities	-	-	-	-	
8390 Miscellaneous	4	250	-	250	
8392 Economic Dev Contract	700	800	800	1,200	
Subtotal	126,721	142,184	124,382	122,615	-13.76%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Fund:
Utility

Department:
Sewer

Account:
03-71

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Capital Outlay					
8425 Tower Demo	-				
8420 Improvements	-	42,300	100	342,200	
8426 Diffuser	-	-	-	-	
8465 Software	-	-	-	-	
8472 Lift Stations	-	-	-	-	
8480 Vehicles	-	10,500	10,414	15,000	
8490 Equipment	-	12,000	10,918	-	
8495 Storm Recovery	-	225,000	85,000	162,085	
Subtotal	-	289,800	106,432	519,285	
Interest					
8525 Interst Due on Notes	-	1,500	2601	3358	
	-	1,500	2601	3358	
Transfers					
8393 Gross Receipts Fee	75,953	75,209	75,161	75,240	
8605 Transfer to General Fund	94,602	93,531	92,929	101,522	
8607 Transfer to Debt Service Fund	114,428	114,534	114,660	113,778	
8610 Transfer to Equipment Fund	-	3,150	3,150	-	
Subtotal	284,983	286,424	285,900	290,540	1.44%
Total Expenditures	<u>\$ 704,946</u>	<u>\$ 1,205,451</u>	<u>\$ 806,266</u>	<u>\$ 1,439,850</u>	19.44%

**CITY OF COLUMBUS, TEXAS
2019-2020 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
2019-2020 BUDGET**

Fund:
Utility

Department:
Garbage

Account:
03-72

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 20,267	\$ 20,502	\$ 20,003	\$ 21,077	2.81%
Maintenance & Supplies	12,223	14,850	10,856	13,750	-7.41%
Services	827,977	834,025	831,236	844,414	1.25%
Transfers	94,602	93,531	93,229	101,522	8.54%
Subtotal	955,069	962,908	955,323	980,764	1.85%
Capital Outlay	-	30,000	27,338	-	
Total Expenditures	\$ 955,069	\$ 992,908	\$ 982,661	\$ 980,764	-1.22%

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 16,481	\$ 16,649	\$ 16,220	\$ 17,148	
8107 Longevity	120	120	120	120	
8120 Social Security	1,260	1,283	1,234	1,321	
8130 TMRS Retirement	994	949	950	956	
8140 Health & Life Insurance	765	876	870	888	
8150 Workers' Compensation	646	625	608	644	
Subtotal	20,267	20,502	20,003	21,077	2.81%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Fund:
Utility

Department:
Garbage

Account:
03-72

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	148	300	60	300	
8240 Gas & Oil	197	300	334	350	
8245 Office Supplies	649	400	711	750	
8246 Postage	2,357	2,500	2,306	2,500	
8264 Software Maintenance	3,204	4,225	3,367	4,225	
8268 Other Maintenance	2,249	5,500	4,000	5,500	
8280 Small Tools	-	50	25	50	
8285 Wearing Apparel	53	75	53	75	
8290 Storm Recovery	3,364	1,500	-	-	
Subtotal	12,223	14,850	10,856	13,750	-7.41%
Services					
8315 Bad Debt	3,277	500	500	500	
8332 Liability Insurance	706	775	671	775	
8333 Vehicle Insurance	418	475	447	475	
8335 Building Insurance	61	110	110	110	
8341 Waste Disposal	823,514	831,215	829,507	841,604	
8355 Outside Services	-	550	-	550	
8362 Printing & Advertising	-	150	-	150	
8380 Telephone	-	200	-	200	
8390 Miscellaneous	-	50	-	50	
Subtotal	827,977	834,025	831,236	844,414	1.25%
Capital Outlay					
8490 Equipment	-	30,000	27,338	-	
Subtotal	-	30,000	27,338	-	N/A
Transfers					
8605 Transfer to General Fund	94,602	93,531	93,229	101,522	
8607 Transfer to Debt Service Fund	-	-	-	-	
Subtotal	94,602	93,531	93,229	101,522	8.54%
Total Expenditures	<u>\$ 955,069</u>	<u>\$ 992,908</u>	<u>\$ 982,661</u>	<u>\$ 980,764</u>	-1.22%

**CITY OF COLUMBUS, TEXAS
2019-2020 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
2019-2020 BUDGET**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 156,588	\$ 175,134	\$ 166,228	\$ 181,520	3.65%
Maintenance & Supplies	38,251	106,550	34,348	107,650	1.03%
Services	441,469	452,906	455,721	434,085	-4.16%
Transfers	169,074	172,812	172,311	179,556	3.90%
Subtotal	<u>805,382</u>	<u>907,402</u>	<u>828,608</u>	<u>902,812</u>	-0.51%
Capital Outlay	114,410	50,550	50,550	220,000	335.21%
Total Expenditures	<u>\$ 919,792</u>	<u>\$ 957,952</u>	<u>\$ 879,158</u>	<u>\$ 1,122,812</u>	17.21%

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 102,721	\$ 116,817	\$ 106,725	\$ 120,158	
8103 Wages, Overtime	3,967	4,200	5,569	5,900	
8107 Longevity	1,885	2,065	2,065	2,245	
8120 Social Security	7,768	9,416	8,568	9,815	
8130 TMRS Retirement	16,167	15,257	16,075	15,598	
8140 Health & Life Insurance	22,648	25,930	25,816	26,288	
8150 Workers' Compensation	1,431	1,449	1,411	1,516	
Subtotal	<u>156,588</u>	<u>175,134</u>	<u>166,228</u>	<u>181,520</u>	3.65%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	10,104	20,000	8,500	20,600	
8240 Gas & Oil	3,609	4,500	3,612	4,500	
8245 Office Supplies	1,141	1,700	550	1,700	
8246 Postage	2,395	2,500	2,400	2,500	
8260 Build Maintenance	-	500	-	500	
8264 Software Maintenance	4,451	13,050	4,600	13,050	
8266 Vehicle Maintenance	468	1,500	2,321	1,500	
8267 Equipment Maintenance	12,109	54,000	9,666	54,000	
8268 Other Maintenance	92	800	100	800	
8280 Small Tools	2,258	6,500	599	6,500	
8285 Wearing Apparel	1,623	1,500	2,000	2,000	
8290 Storm Recovery	-	-	-	-	
Subtotal	38,251	106,550	34,348	107,650	1.03%
Services					
8312 Maint Shop Labor	3,997	4,249	1,894	-	
8315 Bad Debt	1,316	500	500	500	
8321 Dues & Subscriptions	105	400	105	400	
8332 Liability Insurance	942	1,010	875	1,000	
8333 Vehicle Insurance	1,476	1,590	1,496	1,590	
8335 Building Insurance	306	385	385	385	
8350 Training	11,830	15,000	9,270	15,000	
8355 Outside Services	14,060	40,000	21,740	40,000	
8360 Gas Purchased Discount	(24,475)	(30,000)	(28,552)	(30,000)	
8361 Gas Purchased	387,536	372,000	402,939	400,000	
8363 Professional Services	-	3,000	500	3,000	
8373 One Call Notification	142	110	108	110	
8374 Capital Lease Payments	42,962	42,962	42,962	-	
8380 Telephone	574	700	600	700	
8390 Miscellaneous	-	200	100	200	
8392 Economic Dev Contract	700	800	800	1,200	
Subtotal	441,469	452,906	455,721	434,085	-4.16%
Capital Outlay					
8420 Improvements	833	-	-	-	
8440 Mains & Lines	113,220	50,550	50,550	220,000	
8450 Meters & Regulators	357	-	-	-	
8465 Software	-	-	-	-	
8490 Equipment	-	-	-	-	
Subtotal	114,410	50,550	50,550	220,000	335.21%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Transfers					
8393 Gross Receipts Fee	37,583	40,000	39,801	41,000	
8605 Transfer to General Fund	94,602	93,531	93,229	101,522	
8607 Transfer to Debt Service Fund	31,890	32,661	32,661	32,034	
8610 Transfer to Equipment Fund	5,000	6,620	6,620	5,000	
Subtotal	169,074	172,812	172,311	179,556	3.90%
Total Expenditures	\$ 919,792	\$ 957,952	\$ 879,158	\$ 1,122,812	17.21%

**CITY OF COLUMBUS, TEXAS
2019-2020 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
2019-2020 BUDGET**

Fund:
Utility

Department:
Maintenance

Account:
03-74

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 73,466	\$ 76,782	\$ 39,063	\$ -	-100.00%
Maintenance & Supplies	7,461	15,125	3,149	-	-100.00%
Services	(25,831)	(27,294)	(11,390)	-	-100.00%
Subtotal	55,096	64,613	30,822	-	-100.00%
Total Expenditures	\$ 55,096	\$ 64,613	\$ 30,822	\$ -	-100.00%

~AUTHORIZED POSITIONS~

Position Title					
Foreman	1.00	1.00	1.00	-	
Total Personnel	1.00	1.00	1.00	-	-100.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 51,715	\$ 54,246	\$ 25,875	\$ -	
8103 Wages, Overtime	10	-	10	-	
8107 Longevity	1,040	1,100	1,100	-	
8120 Social Security	4,074	4,234	2,255	-	
8130 TMRS Retirement	7,531	7,190	4,226	-	
8140 Health & Life Insurance	7,605	8,702	4,322	-	
8150 Workers' Compensation	1,491	1,310	1,275	-	
Subtotal	73,466	76,782	39,063	-	-100.00%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Fund:
Utility

Department:
Maintenance

Account:
03-74

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	1,794	3,000	750	-	
8240 Gas & Oil	771	1,000	400	-	
8245 Office Supplies	126	50	23	-	
8266 Vehicle Maintenance	741	200	125	-	
8268 Other Maintenance	1,015	400	1,192	-	
8280 Small Tools	1,106	1,500	425	-	
8285 Wearing Apparel	433	450	235	-	
8290 Storm Recovery	1,475	8,525	-	-	
Subtotal	7,461	15,125	3,149	-	-100.00%
Services					
8313 Reimb. Maintenance Labor	(27,179)	(28,894)	(12,880)	-	
8326 Electricity	772	1,000	906	-	
8380 Telephone	576	600	584	-	
Subtotal	(25,831)	(27,294)	(11,390)	-	-100.00%
Total Expenditures	\$ 55,096	\$ 64,613	\$ 30,822	\$ -	-100.00%

UTILITY CAPITAL PROJECTS FUND

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

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

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

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~UTILITY CAPITAL PROJECT FUND SUMMARY~					
Resources:					
Total Beginning Balance	\$ 2,953,665	\$ -	\$ 1,500,478	\$ 1,171,821	N/A
Revenues & Transfers In		6,000	42,000	6,000	N/A
Total Funds Available	<u>2,953,665</u>	<u>6,000</u>	<u>1,542,478</u>	<u>1,177,821</u>	N/A
Uses/Deductions					
Expenditures & Transfers Out	1,453,187	2,873,301	370,657	1,122,037	N/A
Ending Fund Balance					
Total Ending Fund Balance	1,500,478	(2,867,301)	1,171,821	55,784	N/A
Fund Total	<u>\$ 1,500,478</u>	<u>\$ (2,867,301)</u>	<u>\$ 1,171,821</u>	<u>\$ 55,784</u>	
Net Revenue (Expenditures)	(1,453,187)	(2,867,301)	(328,657)	(1,116,037)	

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

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

Classification	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
4200 Grants	-	-	-	-	N/A
5109 Interest	40,055	6,000	42,000	6,000	N/A
7112 Bond Proceeds	-	-	-	-	N/A
7240 Premium on Bonds	-	-	-	-	N/A
Total Revenues	\$ 40,055	\$ 6,000	\$ 42,000	\$ 6,000	N/A
Expenditures					
Personnel	\$ -	\$ -	\$ -	\$ -	N/A
Maintenance & Supplies	-	-	-	-	N/A
Services	-	-	-	-	N/A
Debt Service	\$ -	\$ -	\$ -	\$ -	N/A
Transfers	-	-	-	-	N/A
Subtotal	-	-	-	-	N/A
Capital Outlay	1,453,187	2,873,301	370,657	1,122,037	N/A
Total Expenditures	\$ 1,453,187	\$ 2,873,301	\$ 370,657	\$ 1,122,037	N/A

~AUTHORIZED POSITIONS~

Capital Outlay					
8410 Buildings	-	-	-	-	
8440 Gas Lines	15,250	84,750	34,750	-	
8450 Gas Regulators/Meters	-	-	-	-	
8420 Improvements	33,850	294,150	-	294,150	
8422 Water Distribution System	1,404,087	863,168	335,907	827,887	
8423 Water Plant	-	-	-	-	
8424 Telemetry	-	-	-	-	
8425 Tower Demolition	-	-	-	-	
8460 Office Equipment	-	-	-	-	
8465 Software	-	-	-	-	
8471 Water Well	-	-	-	-	
8480 Vehicles	-	-	-	-	
8490 Equipment	-	-	-	-	
Subtotal	1,453,187	1,242,068	370,657	1,122,037	N/A
Total Expenditures	\$ 1,453,187	\$ 1,242,068	\$ 370,657	\$ 1,122,037	N/A

Project Detail

	Fund Revenues
Bond Proceeds	\$ 3,000,000
Grants - FEMA	89,368
Interest & Fee Refund Revenue	112,575
Total Revenue	<u>3,201,943</u>
	Spent to Date
	<hr/>
Water Projects	
Filtration System	1,739,823
Waterline Project	30,044
Gas Projects	
New KWI Meter Run	15,250
Sewer Projects	
WWTP Outfall	153,007
Total Spent to Date	<hr/> 1,938,124
Total Funds Available	<hr/> <u>\$ 1,263,819</u>

Supplemental Information

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

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

Administration Department	Admin. 16%	Water 21%	Sewer 21%	Garbage 21%	Gas 21%	Total 100%
Personnel						
8102 Wages	\$ 36,546	\$ 47,966	\$ 47,966	\$ 47,966	\$ 47,966	\$ 228,411
8107 Longevity	150	196	196	196	196	935
8106 Council Attendance	1,360	1,785	1,785	1,785	1,785	8,500
8120 Social Security	2,911	3,821	3,821	3,821	3,821	18,195
8130 TMRS Retirement	4,659	6,115	6,115	6,115	6,115	29,117
8140 Health & Life Insurance	4,268	5,602	5,602	5,602	5,602	26,675
8150 Workers' Compensation	109	144	144	144	144	684
Maintenance & Supplies						
8210 General Supplies	560	735	735	735	735	3,500
8245 Office Supplies	1,200	1,575	1,575	1,575	1,575	7,500
8246 Postage	32	42	42	42	42	200
8260 Building Maintenance	960	1,260	1,260	1,260	1,260	6,000
8263 Office Equipment Maint	48	63	63	63	63	300
8264 Software Maintenance	1,920	2,520	2,520	2,520	2,520	12,000
8267 Equipment Maintenance	-	-	-	-	-	-
Services						
8317 Appraisal District Fee	4,258	5,589	5,589	5,589	5,589	26,613
8321 Dues & Subscriptions	536	704	704	704	704	3,350
8325 Election Expense	400	525	525	525	525	2,500
8326 Electricity	1,600	2,100	2,100	2,100	2,100	10,000
8332 Liability Insurance	450	590	590	590	590	2,810
8335 Building Insurance	312	410	410	410	410	1,950
8350 Training	1,200	1,575	1,575	1,575	1,575	7,500
8355 Outside Services	2,400	3,150	3,150	3,150	3,150	15,000
8360 Janitorial Service	480	630	630	630	630	3,000
8362 Printing & Advertising	400	525	525	525	525	2,500
8363 Professional Services	5,472	7,182	7,182	7,182	7,182	34,200
8367 Legal Fees	2,880	3,780	3,780	3,780	3,780	18,000
8370 Rent/Lease	960	1,260	1,260	1,260	1,260	6,000
8380 Telephone	880	1,155	1,155	1,155	1,155	5,500
8385 Utilities	-	-	-	-	-	-
8390 Miscellaneous	400	525	525	525	525	2,500
Fire Pension	-	51,000	-	-	-	51,000
Total	\$ 77,350	\$ 152,522	\$ 101,522	\$ 101,522	\$ 101,522	534,440

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

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

Fund/Department Position Title	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
GENERAL FUND:					
<u>Administration</u>					
City Manager	1.00	1.00	1.00	1.00	
Finance Director/City Sec	1.00	1.00	1.00	1.00	
Assistant City Secretary	1.00	1.00	1.00	1.00	
Administrative Assistant	-	-	-	-	
Subtotal	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	0.00%
<u>Municipal Court</u>					
Judge	1.00	1.00	1.00	1.00	
Clerk	0.50	0.50	0.50	0.50	
Subtotal	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	0.00%
<u>Police Department</u>					
Police Chief	1.00	1.00	1.00	1.00	
Police Captain	-	-	1.00	1.00	
Police Lieutenant	1.00	1.00	1.00	1.00	
Police Sergeant	3.00	3.00	1.00	1.00	
Police Detective	-	-	1.00	1.00	
Police Corporal	-	-	2.00	2.00	
Patrol Officer	6.00	6.00	4.00	4.00	
Administrative Assistant	1.00	1.00	1.00	1.00	
Subtotal	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>	0.00%
<u>Fire Department</u>					
Administrative Assistant	-	0.20	0.20	0.20	
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.20</u>	100%
<u>Code Enforcement</u>					
Fire Marshal	-	0.48	0.48	0.48	
Administrative Assistant	-	0.80	0.80	0.80	
Building Inspector	1.00	1.00	1.24	1.04	
Subtotal	<u>1.00</u>	<u>1.00</u>	<u>2.52</u>	<u>2.32</u>	132.00%
<u>Parks Department</u>					
Superintendent	0.45	0.45	0.45	0.45	
Laborer	2.90	2.90	3.00	3.00	
Subtotal	<u>3.35</u>	<u>3.35</u>	<u>3.45</u>	<u>3.45</u>	2.99%
<u>Swimming Pool</u>					
Pool Manager	0.20	0.20	0.20	0.20	
Life Guards	0.70	0.70	0.70	0.70	
Subtotal	<u>0.90</u>	<u>0.90</u>	<u>0.90</u>	<u>0.90</u>	0.00%

<u>Golf Course</u>					
No Authorized Positions	-	-	-	-	
Subtotal	-	-	-	-	n/a
<u>Library</u>					
Library Director	1.00	1.00	1.00	1.00	
Assistant Librarian	2.00	2.00	2.00	2.00	
Part-time	0.50	0.50	0.50	0.50	
Subtotal	3.50	3.50	3.50	3.50	0.00%
<u>Public Works</u>					
Superintendent	0.45	0.45	0.45	0.45	
Crew Chief	1.90	1.90	1.90	1.00	
Laborer	1.50	1.50	1.50	2.00	
Subtotal	3.85	3.85	3.85	3.45	-10.39%
Total General Fund	29.10	29.10	30.72	30.32	4.19%
UTILITY FUND:					
<u>Water Department</u>					
Superintendent	1.00	1.00	1.00	1.00	
Laborer	1.75	1.75	1.75	1.75	
Clerk	1.00	1.00	1.00	1.00	
Subtotal	3.75	3.75	3.75	3.75	0.00%
<u>Sewer Department</u>					
Plant Operator	1.00	1.00	1.00	1.00	
Laborer	1.00	1.00	1.00	1.00	
Clerk	0.50	0.50	0.50	0.50	
Subtotal	2.50	2.50	2.50	2.50	0.00%
<u>Garbage Department</u>					
Superintendent	0.10	0.10	0.10	0.10	
Heavy Garbage Pickup	-	-	-	-	
Recycle Assistant	0.40	0.40	0.40	0.40	
Subtotal	0.50	0.50	0.50	0.50	0.00%
<u>Gas Department</u>					
Laborer	2.75	2.75	2.75	2.75	
Clerk	1.00	1.00	1.00	1.00	
Subtotal	3.75	3.75	3.75	3.75	0.00%
<u>Maintenance</u>					
Foreman	1.00	1.00	1.00	-	
Subtotal	1.00	1.00	1.00	-	-100.00%
Total Utility Fund	11.50	11.50	11.50	10.50	-8.70%
TOTAL FTE's	40.60	40.60	42.22	40.82	0.54%

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Chart of Accounts

Funds

- 01 **General Fund** - used to account for the City's general operating activities
- 02 **Debt Service 2005 Fund** - used for account for the revenue and expenditures associated with the Certificates of Obligation, Series 2005
- 03 **Utility Fund** - used to account for the City's enterprise activities
- 04 **Fire Equipment Fund** - used for capital equipment purchases for the Fire Department
- 05 **Hotel Occupancy Tax Fund** - used for restricted expenditures funded by the Hotel Occupancy Tax
- 08 **General Fixed Assets Fund** - used to account for the General Fund Assets
- 11 **Equipment Fund** - used for the capital equipment purchases of the General and Utility Funds
- 12 **Debt Service 2010 Fund** - used for account for the revenue and expenditures associated with the General Obligation Refunding, Series 2010
- 99 **Pooled Cash Fund** - this fund is used to account for pooled cash

Departments

- 10 **Administration** - used to account for the activities of administrative staff
- 11 **Municipal Court** - used to account for the activities of Municipal Court
- 20 **Police Department** - used to account for the activities of the Police Department
- 30 **Fire Department** - used to account for the activities of the Fire Department
- 40 **Code Enforcement** - used to account for the activities of Code Enforcement
- 50 **Parks Department** - used to account for the activities of the Parks Department
- 51 **Swimming Pool** - used to account for the activities of the swimming pool
- 52 **Golf Course** - used to account for the activities of the golf course
- 53 **Library** - used to account for the activities of the Library
- 60 **Public Works** - used to account for the activities of Public Works
- 61 **Contingency** - used to account for unexpected expenditures
- 70 **Water Department** - used to account for the activities of the Water Department
- 71 **Sewer Department** - used to account for the activities of the Sewer Department
- 72 **Garbage Department** - used to account for the activities of the Garbage Department
- 73 **Gas Department** - used to account for the activities of the Gas Department
- 74 **Maintenance** - used to account for the activities of the Maintenance Shop

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Chart of Accounts

Revenues

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

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Chart of Accounts

Revenues (Continued)

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

**CITY OF COLUMBUS, TEXAS
2019-2020 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
2019-2020 BUDGET**

Chart of Accounts

Expenditures (Continued)

Maintenance & Supplies (Continued)

- 8285 **Wearing Apparel** - uniforms and protective clothing
- 8290 **Storm Recovery** - Hurrican Harvey
- 8717 **Memorial/Gifts** - purchase of items for which a donation has been made
- 8728 **Designated Supplies** - purchase of items for which donation or grant has been made

Services

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

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Chart of Accounts

Expenditures (Continued)

Services (Continued)

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

Capital Outlay

- 8410 **Buildings** - construction of buildings
- 8420 **Improvements** - construction and other expenditures to improve structures or buildings
- 8422 **Water Distribution System** - improvements to water distribution system
- 8423 **Water Plant** - improvements to water plants
- 8424 **Telemetry** - purchase of new telemetry system
- 8425 **Tower Demo** - demolition of Midtown Park water tower
- 8426 **Diffuser** - purchase new diffuser
- 8427 **Generator** - purchase of generator
- 8440 **Mains & Lines** - purchase of pipe, valves, hydrants and other capital material
- 8445 **Pipeline** - purchase of pipeline
- 8450 **Meters & Boxes** - purchase of meters, meter parts, and meter boxes
- 8460 **Office Equipment** - office equipment and furniture
- 8465 **Software** - purchase of new software
- 8471 **Water Well** - drilling of new water well
- 8472 **Lift Stations** - improvements to lift stations
- 8473 **Drying Beds** - improvements to drying beds
- 8475 **VFD Drive** - purchase variable flow drive
- 8478 **Chlorination** - new chlorination facilities
- 8479 **Tower Aerator** - purchase new aerator
- 8480 **Vehicles** - purchase of motor vehicles
- 8481 **Aerator** - purchase of aerator
- 8490 **Equipment** - purchase of capital equipment
- 8495 **Storm Recovery** - asset replacement Hurricane Harvey
- 8791 **Designated Equipment** - purchase of capital equipment for which a donation or grant has been made

Debt Service

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

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Chart of Accounts

Expenditures (Continued)

Transfers

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

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

Maintenance Reimbursement Schedule

Maintenance Shop Expenses.

FY20 Budget

	Police 21%	Fire 2%	Code 1%	Parks 2%	PW 40%	Water 12%	Sewer 17%	Gas 5%	Total 100%
Personnel									
8102 Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8107 Longevity	-	-	-	-	-	-	-	-	-
8120 Social Security	-	-	-	-	-	-	-	-	-
8130 TMRS Retirement	-	-	-	-	-	-	-	-	-
8140 Health & Life Insurance	-	-	-	-	-	-	-	-	-
8150 Workers' Compensation	-	-	-	-	-	-	-	-	-
Maintenance & Supplies									
8210 General Supplies	-	-	-	-	-	-	-	-	-
8240 Gas & Oil	-	-	-	-	-	-	-	-	-
8245 Office Supplies	-	-	-	-	-	-	-	-	-
8266 Vehicle Maintenance	-	-	-	-	-	-	-	-	-
8268 Other Maintenance	-	-	-	-	-	-	-	-	-
8280 Small Tools	-	-	-	-	-	-	-	-	-
8285 Wearing Apparel	-	-	-	-	-	-	-	-	-
Services									
8380 Telephone	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-

FY19 Estimate

	Police 21%	Fire 2%	Code 1%	Parks 2%	PW 40%	Water 12%	Sewer 17%	Gas 5%	Total 100%
Estimate	8,987	856	428	856	17,118	5,136	7,275	2,140	42,796

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET**

GROSS RECEIPTS SCHEDULE

Transferred from Utility Fund to General Fund

FY20 Budget

Department	Percent	Revenue	Gross Receipts
Water	8%	1,044,500	83,560
Sewer	8%	940,495	75,240
	mcf's	Per mcf	Gross Receipts
Gas	82,000	0.50	41,000
		Total	199,800

FY19 Estimate

Department	Percent	Revenue	Gross Receipts
Water	8%	1,040,796	83,264
Sewer	8%	940,164	75,213
	mcf's	Per mcf	Gross Receipts
Gas	81,000	0.50	40,500
		Total	198,977

**CITY OF COLUMBUS, TEXAS
2019-2020 BUDGET
Capital Outlay Summary**

	Improvements and Mains/Lines/ Storm Recovery 8420/8440/8495	Vehicles 8480	Equipment and Meters/Regul ators 8490/8450/8460	Water/Gas/ Sewer Project various	2019-2020 Total
Administration - 10	-		8,550		8,550
Municipal Court - 11	-		8,500		8,500
Police Department - 20	-	114,000	-		114,000
Fire Department - 30	-	-	28,000		28,000
Code Enforcement Dept - 40	-	4,207	-		4,207
Parks Department - 50	-	-	-		-
Swimming Pool - 51	-	-	-		-
Golf Course - 52	-	-	-		-
Library Department - 53	110,000		-		110,000
Public Works Department - 60	86,000	119,927	-		205,927
Total-General Fund	196,000	238,134	45,050	-	479,184

Water Department - 70	371,868	18,369	40,000	827,887	1,258,124
Sewer Department - 71	504,285	15,000	-	294,150	813,435
Garbage Department - 72	-		-		-
Gas Department - 73	220,000		-	-	220,000
Total-Utility Fund	1,096,153	33,369	40,000	1,122,037	2,291,559
					2,770,743

Enterprise Vehicle Lease	64,591	(Utility/General)	Code, PW (3), Water, Sewer (4)
Public Works Bucket Truck	92,912	(General)	
Admin & Police - Office Equipmen	8,550	(General)	New Servers
Municipal Court-Software	8,500	(General)	Brazos eCitation
Police Department-Vehicles	114,000	(Eq/Gen Fund)	2 Police Patrol Units
Fire Department-Equipment	28,000	(General)	Air Compressor/Knox System/Gear Lockers
Library Improvements	110,000	(General)	Roof
Public Works-Storm Recovery	36,000	General	Maintenance Yard Fencing/Building
Public Works-Improvements	50,000	(General/Grant)	TxDOT Sidewalk Project
Water Department-WGS Project	827,887	(2016 CO)	Water Filtration System/Waterlines
Water Department-Improvements	20,000	(Utility)	Improvements at Bridge
Water Department-Distribution	351,868	(Utility/Grant)	Waterline Replacement
Water Department-Equipment	40,000	(Utility)	SCADA Phase 1
Sewer Department-Improvements	294,150	(2016 CO)	Improvements at WWTP
Sewer Department	504,285	(Utility/Grant)	Harvey Repairs/Collection System/Skirting
Gas Department-Gas Line	220,000	(Utility)	Gas Line Improvements
Total	2,770,743		

Other Major Purchases

PW 60-8269	80,000	Street Seal Coat	
PW 60-8295	52,093	Storm Drain Repair	
			Total - General 132,093
Water 70-8267	135,000	Water Well Maintenance	
Water 70-8367	13,500	Water Storage Tank Maintenance	
Sewer 71-8267	15,000	Diffuser Maintenance	
Sewer 71-8267	16,000	Line Maintenance/Camera Survey	
Sewer 71-8260	10,000	Sewer Plant 2 Building Roof	
Gas 73-8267	50,000	Regulator Maintenance	
Gas 73-8355	20,000	Regulatory Reporting	
			Total - Utility 259,500