



# **CITY OF COLUMBUS**

## **OPERATING BUDGET**

OCTOBER 1, 2020 TO SEPTEMBER 30, 2021

**This Budget will raise more total property taxes than last year's budget by \$44,564 or 4.8%; and of that amount, \$12,023 is tax revenue to be raised from new property added to the tax roll this year.**

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

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

**Principal Officials**

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

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

**COMBINED BUDGET SUMMARY**

Fund	Estimated Beginning Balance 10/01/2020	Revenues & Transfers In	Expenditures & Transfers Out	Estimated Ending Balance 09/30/2021
<b>GOVERNMENTAL FUND TYPES:</b>				
GENERAL FUND	\$ 1,235,794	\$ 3,495,483	\$ 3,992,201	\$ 739,076
<b>SPECIAL REVENUE FUNDS:</b>				
Equipment Fund	64,415	21,000	10,000	75,415
Fire Equipment Fund	445,133	61,000	-	506,133
Hotel Occupancy Tax Fund	380,371	202,800	331,110	252,061
Subtotal Special Revenue Funds	<u>889,919</u>	<u>284,800</u>	<u>341,110</u>	<u>833,609</u>
<b>DEBT SERVICE FUNDS:</b>				
Debt Service 2016	333	190,500	190,500	333
Debt Service 2005/2013	7,940	319,270	319,250	7,960
Debt Service 2010	4,140	299,206	300,563	2,783
Subtotal Debt Service	<u>12,081</u>	<u>808,976</u>	<u>810,313</u>	<u>11,077</u>
CAPITAL PROJECTS FUND	<u>568,359</u>	<u>6,000</u>	<u>568,359</u>	<u>6,000</u>
TOTAL GOVERNMENTAL FUNDS	<u>2,706,153</u>	<u>4,595,259</u>	<u>5,711,983</u>	<u>1,589,762</u>
<b>PROPRIETARY FUND TYPES:</b>				
UTILITY FUND	1,880,865	4,053,630	4,849,422	1,085,073
TOTAL PROPRIETARY FUNDS	<u>1,880,865</u>	<u>4,053,630</u>	<u>4,849,422</u>	<u>1,085,073</u>
GRAND TOTAL	<u>\$ 4,587,018</u>	<u>\$ 8,648,888</u>	<u>\$ 10,561,404</u>	<u>\$ 2,674,835</u>

**CITY OF COLUMBUS, TEXAS  
2020-2021 BUDGET  
Budget Fund Summary**

	Fund			
	General	Utility	2016 Water/Gas/Sewer Impr. Proj.	Combined Utility
<b>FY 20/21 Est. Starting Balance</b>	<b>1,235,794</b>	<b>1,880,865</b>	<b>568,359</b>	<b>2,449,224</b>
FY 20/21 Budgeted Revenues	3,495,483	4,053,630	6,000	4,059,630
FY 20/21 Budgeted Expenditures	3,992,201	4,849,422	568,359	5,417,781
Net Revenues/(Net Expenditures)	(496,718)	(795,792)	(562,359)	(1,358,151)
<b>20/21 Year End Balance</b>	<b>739,076</b>	<b>1,085,073</b>	<b>6,000</b>	<b>1,091,074</b>

	General	Combined Utility	Gain/(Loss)
<b>W/O Capital Expenditures</b>			
FY 20/21 Budgeted Revenues	3,208,176	3,833,053	
FY 20/21 Budgeted Expenditures	3,389,003	4,208,480	
Net Revenues/(Net Expenditures)	(180,827)	(375,426)	(556,253)

	Fund					
	Equipment	Hotel Tax	Fire Equipment	Debt Service 2016	Debt Service 05/13	Debt Service 08/10
<b>FY 20/21 Est. Starting Balance</b>	<b>64,415</b>	<b>380,371</b>	<b>445,133</b>	<b>333</b>	<b>7,940</b>	<b>4,140</b>
FY 20/21 Budgeted Revenues	21,000	202,800	61,000	190,500	319,270	299,206
FY 20/21 Budgeted Expenditures	10,000	331,110	0	190,500	319,250	300,563
Net Revenues/(Net Expenditures)	11,000	(128,310)	61,000	-	20	(1,357)
<b>20/21 Year End Balance</b>	<b>75,415</b>	<b>252,061</b>	<b>506,133</b>	<b>333</b>	<b>7,960</b>	<b>2,783</b>

	Fund
	Capital Project
<b>FY 20/21 Est. Starting Balance</b>	<b>568,359</b>
FY 20/21 Budgeted Revenues	6,000
FY 20/21 Budgeted Expenditures	568,359
Net Revenues/(Net Expenditures)	(562,359)
<b>20/21 Year End Balance</b>	<b>6,000</b>

## **GENERAL FUND**

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

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

**FYE 2021 General Fund Long-Term Financial Plan**

	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimate 2019-2020	Budget 2020-2021
<b>Beginning Fund Balance</b>	<b>1,168,270</b>	<b>1,349,128</b>	<b>1,276,725</b>	<b>1,423,817</b>	<b>1,235,794</b>
Revenues:					
Property Taxes	723,730	778,533	795,990	840,470	874,591
Other Local Taxes	1,248,862	1,248,310	1,381,531	1,434,150	1,358,000
Licenses/Permits/Fees	39,757	33,274	34,985	66,491	59,150
Capital & Property	9,447	11,966	17,391	8,850	8,000
Municipal Court	132,371	142,277	107,293	77,742	113,750
Public Safety	15,459	5,924	7,296	9,875	2,100
Fire Department	9,500	-	2,355	-	-
Library	61,308	37,017	52,918	36,182	12,350
Recreation	11,117	10,048	9,387	6,371	9,510
Miscellaneous	7,469	119,501	132,372	115,620	302,306
Transfers	631,340	638,236	715,152	739,000	755,726
Other Sources	-	-	-	-	-
<b>Total Revenue</b>	<b>2,890,360</b>	<b>3,025,086</b>	<b>3,256,670</b>	<b>3,334,750</b>	<b>3,495,483</b>
Operating Expenditures:					
Personnel	1,837,142	1,938,170	2,022,471	2,099,460	2,193,304
Maintenance & Supplies	324,263	561,351	418,684	537,130	623,946
Services	438,455	413,523	440,578	462,256	536,754
Transfers	51,550	22,650	33,295	25,000	35,000
<b>Total Operating Expenditures</b>	<b>2,651,410</b>	<b>2,935,694</b>	<b>2,915,028</b>	<b>3,123,846</b>	<b>3,389,003</b>
Non-Operating Expenditures:					
Debt Service	-	-	-	-	-
Capital Outlay	58,092	161,795	194,550	398,927	603,198
<b>Total Non-Operating Expenditures</b>	<b>58,092</b>	<b>161,795</b>	<b>194,550</b>	<b>398,927</b>	<b>603,198</b>
<b>Total Expenditures</b>	<b>2,709,502</b>	<b>3,097,489</b>	<b>3,109,578</b>	<b>3,522,773</b>	<b>3,992,201</b>
<b>Ending Fund Balance</b>	<b>1,349,128</b>	<b>1,276,725</b>	<b>1,423,817</b>	<b>1,235,794</b>	<b>739,076</b>
<b>-</b>					
<b>Calculation of available funds:</b>					
Ending Fund Balance	1,349,128	1,276,725	1,423,817	1,235,794	739,076
Less 20% required minimum balance	530,282	587,139	583,006	624,769	677,801
Excess funds available for capital projects	818,846	689,586	840,811	611,025	61,276
<b>Tax rate variable:</b>					
General Fund	0.23925	0.24877	0.25500	0.25500	0.25734
Debt Service Fund	0.03387	0.03123	0.03000	0.03000	0.02658
Total	0.27312	0.28000	0.28500	0.28500	0.28392
<b>Staffing variable:</b>					
Full-time equivalent positions	29.10	29.10	29.10	30.48	30.28
Average cost per FTE	63,132	66,604	69,501	68,880	72,434

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

**FYE 2021 General Fund Long-Term Financial Plan**

2021-2022	2022-2023	2023-2024
<b>739,076</b>	<b>527,375</b>	<b>299,497</b>
900,829	928,853	976,719
1,398,740	1,468,677	1,542,111
60,925	62,752	64,635
8,240	8,487	8,742
117,163	120,677	124,298
2,163	2,228	2,295
-	-	-
12,721	13,102	13,495
9,795	10,089	10,392
-	-	-
778,397	801,749	825,802
-	-	-
<b>3,288,972</b>	<b>3,416,616</b>	<b>3,568,488</b>
2,259,103	2,326,876	2,396,682
612,664	631,044	649,975
552,856	569,442	586,525
36,050	37,132	38,245
<b>3,460,673</b>	<b>3,564,493</b>	<b>3,671,428</b>
-	-	-
40,000	80,000	39,000
<b>40,000</b>	<b>80,000</b>	<b>39,000</b>
<b>3,500,673</b>	<b>3,644,493</b>	<b>3,710,428</b>
<b>527,375</b>	<b>299,497</b>	<b>157,557</b>
527,375	299,497	157,557
692,135	712,899	734,286
(164,760)	(413,402)	(576,729)
0.25734	0.25734	0.25734
0.02658	0.02658	0.02658
0.28392	0.28392	0.28392
30.28	30.28	30.28
74,607	76,845	79,151

**GENERAL FUND FINANCIAL PROJECTION**

The plan presents the General Fund over eight fiscal years: three previous years, the estimate for FYE 2020, the budget for FYE 2021 and three projected years. The projections made for fiscal years 2022-2024 make the following assumptions.

Assumes ad valorem property values will increase in FY22, FY23, and FY24 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  
2020-2021 BUDGET**

**GENERAL FUND SUMMARY**

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
<b>~GENERAL FUND SUMMARY~</b>					
<b>Resources:</b>					
Total Beginning Balance	\$ 1,276,725	\$ 1,466,241	\$ 1,423,817	\$ 1,235,794	-15.72%
Revenues & Transfers In	3,256,670	3,016,995	3,334,750	3,495,483	15.86%
Total Funds Available	<u>4,533,395</u>	<u>4,483,236</u>	<u>4,758,567</u>	<u>4,731,277</u>	5.53%
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	3,109,578	3,756,473	3,522,773	3,992,201	6.28%
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	1,423,817	726,763	1,235,794	739,076	1.69%
Reserved for Contingencies	-	-	-	-	
Reserved for Future Expenditures	-	-	-	-	
<b>Unreserved Fund Balance</b>	<u><u>1,423,817</u></u>	<u><u>726,763</u></u>	<u><u>1,235,794</u></u>	<u><u>739,076</u></u>	
<b>Total Expenditures</b>	3,109,578	3,756,473	3,522,773	3,992,201	
<b>Less: Capital Expenditures</b>	194,550	479,184	398,927	603,198	
<b>Operating Expenditures</b>	<u>2,915,028</u>	<u>3,277,289</u>	<u>3,123,846</u>	<u>3,389,003</u>	
<b>Target Fund Balance - 20% of Operating Expenditures</b>	583,006	655,458	624,769	677,801	
<b>Actual Fund Balance</b>	<u>1,423,817</u>	<u>726,763</u>	<u>1,235,794</u>	<u>739,076</u>	
<b>Difference</b>	<u><u>840,811</u></u>	<u><u>71,305</u></u>	<u><u>611,025</u></u>	<u><u>61,276</u></u>	
<b>Net Revenue (Expenditures)</b>	147,092	(739,478)	(188,023)	(496,718)	

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

**GENERAL FUND REVENUE DETAIL**

<b>Classification</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>	<b>2019-2020 Estimate</b>	<b>2020-2021 Budget</b>	<b>Var %</b>
<b><u>PROPERTY TAXES:</u></b>					
05-3150 Property Tax: Current	\$ 778,350	\$ 821,497	\$ 828,813	\$ 864,591	5.25%
05-3200 Property Tax: Delinquent	8,937	6,000	5,549	5,000	-16.67%
05-3300 Property Tax: P & I	8,703	5,000	6,107	5,000	0.00%
Subtotal	795,990	832,497	840,470	874,591	5.06%
<b><u>OTHER LOCAL TAXES</u></b>					
05-3400 Sales Tax	1,127,925	1,075,000	1,200,000	1,125,000	4.65%
05-3500 Franchise Fees	232,105	220,000	220,500	220,000	0.00%
05-3700 Mixed Beverage Tax	21,501	13,000	13,650	13,000	0.00%
Subtotal	1,381,531	1,308,000	1,434,150	1,358,000	3.82%
<b><u>LICENSES/PERMITS/FEES</u></b>					
05-3900 Beverage Permits	3,393	3,000	2,735	3,000	0.00%
05-3910 Building Permits	16,279	17,000	43,021	45,000	164.71%
05-3920 License: Dog	78	75	90	75	0.00%
05-3940 Building-E Permits	3,421	2,000	5,875	3,000	50.00%
05-3950 Mechanical Permits	5,044	3,000	9,180	5,000	66.67%
05-3960 Plumbing Permits	1,370	1,750	2,391	2,000	14.29%
05-3980 Peddling Permits	80	100	-	100	0.00%
05-3990 Other Permits	175	-	190	-	N/A
05-6200 Dog Impoundment Fee	460	600	1,398	600	0.00%
05-6201 Dog Vaccination Fee	110	125	156	125	0.00%
05-6900 Cemetery Burial Fee	200	100	300	100	0.00%
05-7200 Miscellaneous	4,375	150	1,155	150	0.00%
Subtotal	34,985	27,900	66,491	59,150	112.01%
<b><u>CAPITAL &amp; PROPERTY</u></b>					
05-5100 Investments & Interest	17,191	10,000	8,750	8,000	-20.00%
05-5200 Leases & Rentals	200	-	100	-	N/A
05-7500 Gain on Sale of Assets	-	-	-	-	N/A
Subtotal	17,391	10,000	8,850	8,000	-20.00%

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

**GENERAL FUND REVENUE DETAIL**

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
<b>~REVENUE DETAIL (Continued)~</b>					
<b><u>MUNICIPAL COURT</u></b>					
11-4000 Court Fines	81,954	90,000	59,076	90,000	0.00%
11-7205 Arrest Fees	3,936	4,000	2,406	4,000	0.00%
11-7206 Driving Safety Course Fees	1,410	1,400	640	1,400	0.00%
11-7201 Warrant Fees	5,489	5,000	5,238	5,000	0.00%
11-7209 Traffic Fees	1,635	1,500	819	1,500	0.00%
11-7211 Child Safety Fees	75	150	50	150	0.00%
11-7213 Administrative Fees	190	200	160	200	0.00%
11-7214 Court Security Fees	2,355	2,000	1,738	2,000	0.00%
11-7215 Court Technology Fees	3,141	3,000	1,931	3,000	0.00%
11-7216 Omnibase	1,167	1,000	936	1,000	0.00%
11-7217 City Judicial Fee	472	500	197	500	0.00%
11-7200 Miscellaneous	5,469	5,000	4,551	5,000	0.00%
Subtotal	107,293	113,750	77,742	113,750	0.00%
<b><u>PUBLIC SAFETY</u></b>					
20-7200 Miscellaneous	3,228	900	1,784	900	0.00%
20-4200 Grants	640	-	-	-	N/A
20-7500 Gain on Sale of Assets	2,160	-	4,600	-	N/A
20-4401 Donations	15	-	-	-	N/A
20-4402 Forfeiture Revenue	-	-	2,250	-	N/A
20-4403 LEOSE Revenue	1,253	1,200	1,241	1,200	0.00%
Subtotal	7,296	2,100	9,875	2,100	0.00%
<b><u>FIRE DEPARTMENT</u></b>					
30-4200 Grant Funds	2,355	-	-	-	N/A
30-7500 Gain on Sale of Assets	-	-	-	-	N/A
Subtotal	2,355	-	-	-	N/A
<b><u>LIBRARY</u></b>					
53-4400 County Contributions	5,000	5,000	5,000	5,000	0.00%
53-4200 Grants	36,583	-	19,180	-	N/A
53-4401 Donations	1,945	-	5,357	-	N/A
53-5200 Lease & Rentals	1,030	800	700	800	0.00%
53-7202 Fines & Fees	3,041	3,000	1,300	3,000	0.00%
53-7203 Memorials	465	50	715	50	0.00%
53-7204 Copies	4,126	3,500	2,762	3,500	0.00%
53-7200 Miscellaneous	729	-	1,168	-	N/A
Subtotal	52,918	12,350	36,182	12,350	0.00%
<b><u>RECREATION</u></b>					
52-5200 Golf Course Rental	-	10	-	10	0.00%
52-4401 Golf Course Donations	-	-	-	-	0.00%
51-6100 Pool Admissions	8,176	8,000	5,571	8,000	0.00%
51-7200 Pool Concessions	1,211	1,500	800	1,500	0.00%
Subtotal	9,387	9,510	6,371	9,510	0.00%

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

**GENERAL FUND REVENUE DETAIL**

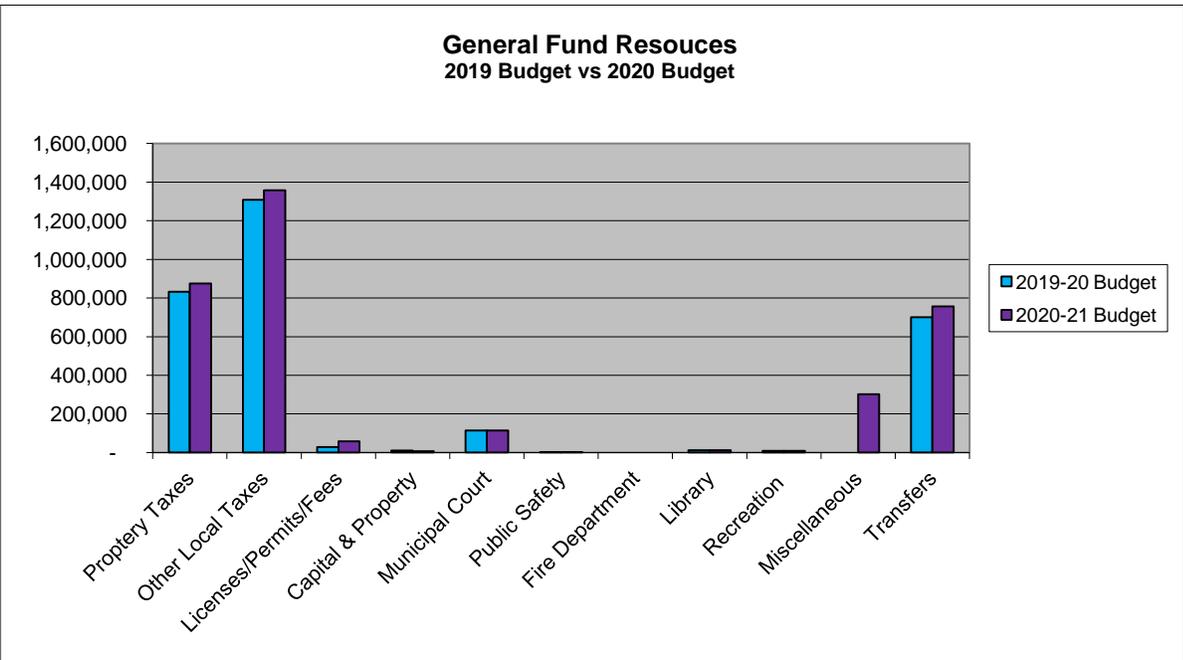
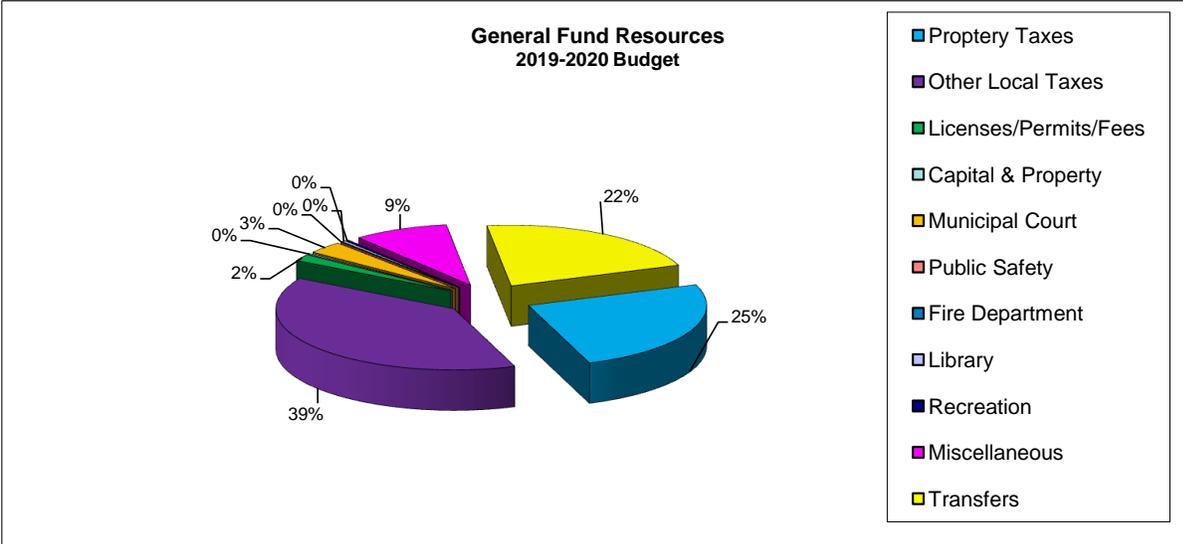
Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
~REVENUE DETAIL (Continued)~					
<b>MISCELLANEOUS</b>					
05-4200 Grants	-	-	50,377	-	N/A
10-4200 Grants	3,750	-	11,250	-	N/A
10-7200 Miscellaneous	3	-	11	-	N/A
40-7200 Miscellaneous	-	-	99	-	N/A
50-4200 Grants	32,909	-	2,629	25,000	N/A
50-7200 Miscellaneous	-	-	-	-	N/A
50-7500 Gain on Sale of Fixed Assets	855	-	-	-	N/A
60-4200 Grants	87,205	-	41,469	277,306	N/A
60-6500 Sale of Materials	-	-	7,024	-	N/A
60-7200 Miscellaneous	20	-	1	-	N/A
60-7500 Gain on Sale of Fixed Assets	7,630	-	2,760	-	N/A
Subtotal	132,372	-	115,620	302,306	N/A
<b>TRANSFERS</b>					
05-3550 Utility Gross Receipts Fee	198,176	199,800	205,000	209,884	5.05%
20-7100 From Equipment Fund	10,000	14,000	14,000	10,000	-28.57%
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	36,000	20.00%
05-7170 From Water Department	201,234	152,522	160,000	163,570	7.24%
05-7171 From Sewer Department	91,914	101,522	110,000	112,090	10.41%
05-7172 From Garbage Department	91,914	101,522	110,000	112,090	10.41%
05-7173 From Gas Department	91,914	101,522	110,000	112,090	10.41%
05-7175 From Utility Department	-	-	-	-	N/A
Subtotal	715,152	700,888	739,000	755,726	
<b>TOTAL REVENUES</b>	<b>\$ 3,256,670</b>	<b>\$ 3,016,995</b>	<b>\$ 3,334,750</b>	<b>\$ 3,495,483</b>	<b>15.86%</b>

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

**GENERAL FUND REVENUE SUMMARY**

**PROPERTY TAXES**

The property tax rate proposed in this budget is 28.392-cents for both maintenance and operations and debt service. This 28.392-cent rate is being allocated 25.734-cents to the General Fund and 2.658-cents to the Debt Service Fund. This year's no new revenue rate is 27.435-cents per \$100 valuation and the voter approval rate is 28.392-cents per \$100 valuation. This year's de minimis rate is 42.106-cents per \$100 valuation.



**CITY OF COLUMBUS, TEXAS  
2020-2021 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 \$0.00012 per \$100 valuation.

**RIGHT OF WAY FEES**

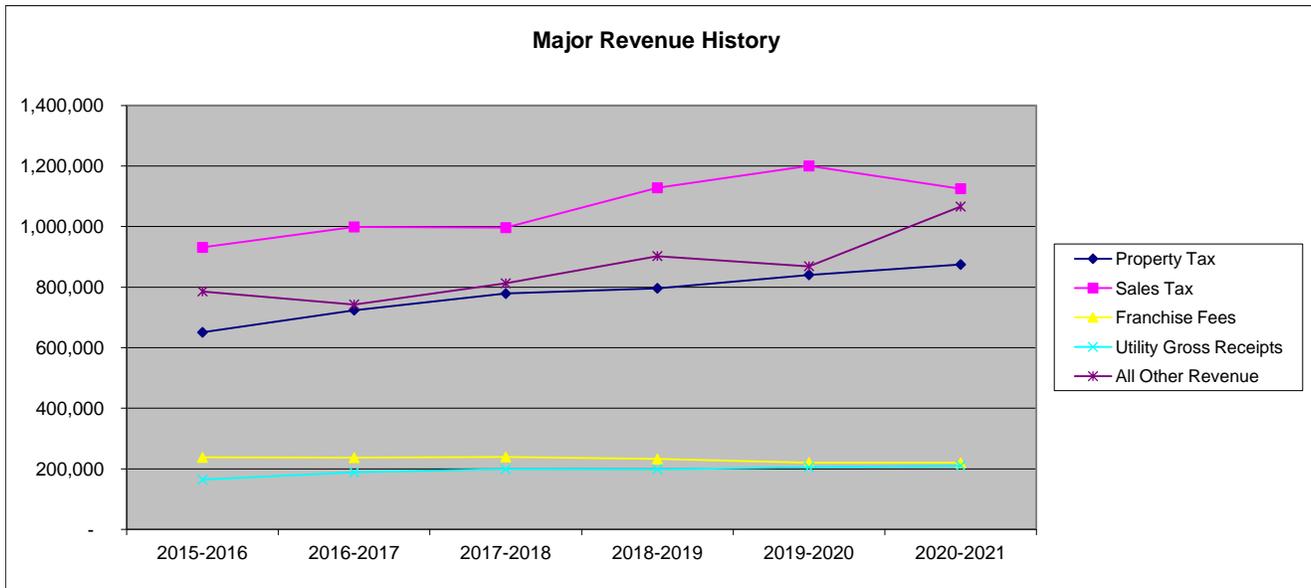
The City receives a use fee from utility providers operating within the City's rights-of-way. Right of way fees are regulated by state and federal law therefore the City has no means of increasing right of way fee revenues.

**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 2015-2016	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
Property Tax	650,560	723,730	778,533	795,990	840,470	874,591
Sales Tax	931,035	998,674	996,317	1,127,925	1,200,000	1,125,000
Franchise Fees	237,509	236,828	238,973	232,105	220,500	220,000
Utility Gross Receipts	163,974	188,640	198,699	198,176	205,000	209,884
All Other Revenue	785,769	742,487	812,564	902,473	868,780	1,066,008
<b>TOTAL</b>	<b>2,768,847</b>	<b>2,890,359</b>	<b>3,025,086</b>	<b>3,256,670</b>	<b>3,334,750</b>	<b>3,495,483</b>

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

**GENERAL FUND EXPENDITURE SUMMARY**

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 2,022,471	\$ 2,135,496	\$ 2,099,460	\$ 2,193,304	2.71%
Maintenance & Supplies	418,684	618,823	537,130	623,946	0.83%
Services	440,578	497,970	462,256	536,754	7.79%
Transfers	33,295	25,000	25,000	35,000	40.00%
Subtotal	<u>2,915,028</u>	<u>3,277,289</u>	<u>3,123,846</u>	<u>3,389,003</u>	3.41%
Capital Outlay	194,550	479,184	398,927	603,198	25.88%
Total Expenditures	<u><u>3,109,578</u></u>	<u><u>3,756,473</u></u>	<u><u>3,522,773</u></u>	<u><u>3,992,201</u></u>	6.28%

**~AUTHORIZED POSITIONS~**

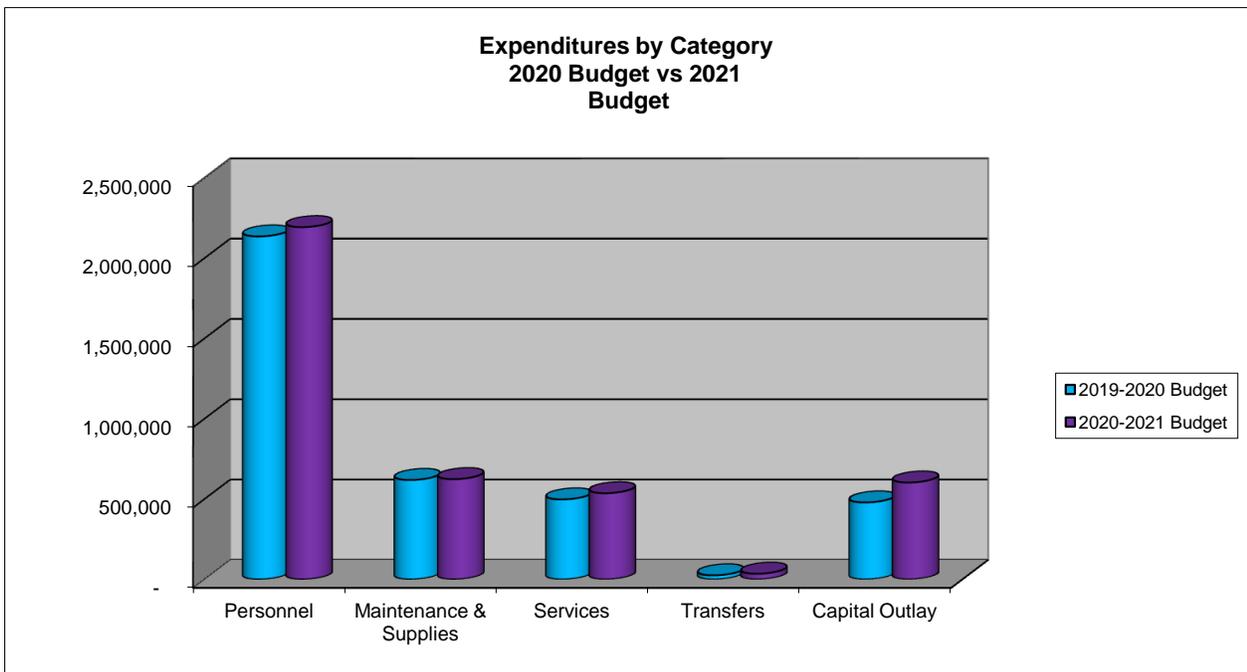
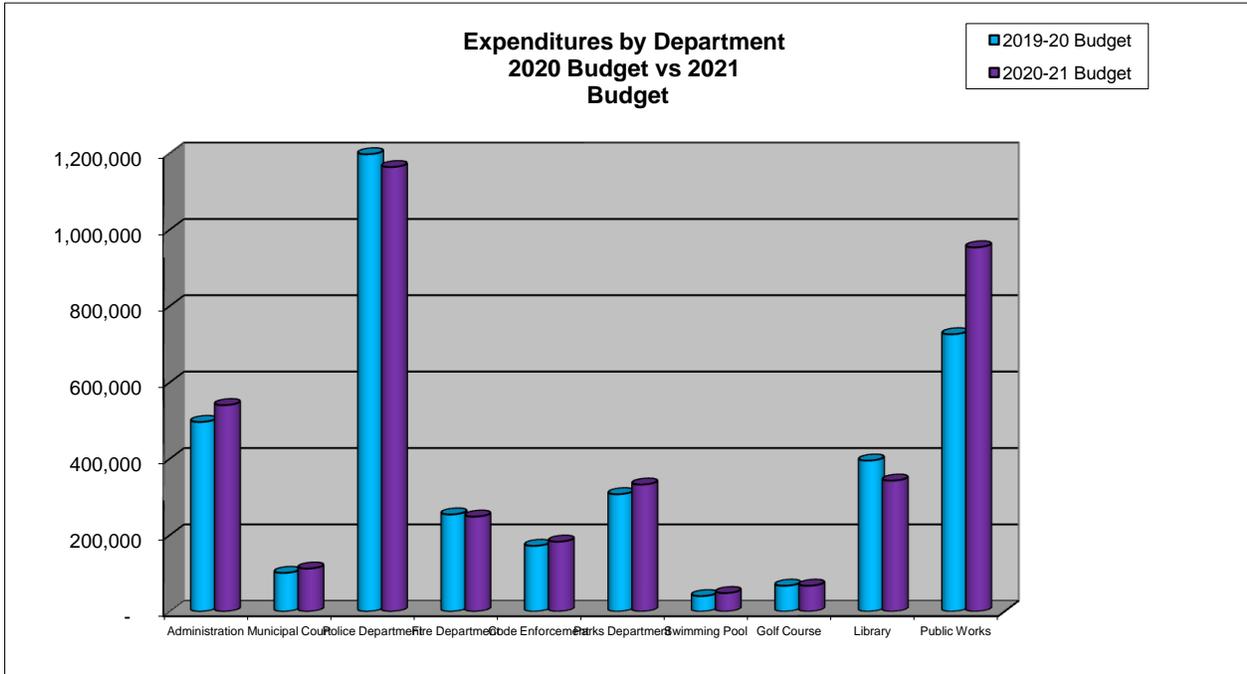
Administration	3.00	3.00	3.00	3.00	0.00%
Municipal Court	1.50	1.50	1.50	1.50	0.00%
Police Department	12.00	12.00	12.00	12.00	0.00%
Fire Department	-	-	0.20	0.20	100.00%
Code Enforcement	1.00	2.28	2.28	2.28	0.00%
Parks Department	3.35	3.35	3.45	3.45	2.99%
Swimming Pool	0.90	0.90	0.90	0.90	0.00%
Golf Course	-	-	-	-	N/A
Library	3.50	3.50	3.50	3.50	0.00%
Public Works	3.85	3.85	3.85	3.45	-10.39%
Total Personnel	<u>29.10</u>	<u>30.38</u>	<u>30.68</u>	<u>30.28</u>	-0.33%

**~DEPARTMENT SUMMARY~**

Administration	\$ 439,285	\$ 496,390	\$ 523,777	\$ 540,364	8.86%
Municipal Court	85,827	100,988	100,738	112,360	11.26%
Police Department	1,062,795	1,197,371	1,159,126	1,163,810	-2.80%
Fire Department	200,535	254,093	241,987	248,422	-2.23%
Code Enforcement	132,647	171,804	156,680	182,887	6.45%
Parks Department	254,353	307,106	280,591	332,394	8.23%
Swimming Pool	32,516	40,240	26,518	48,211	19.81%
Golf Course	74,808	67,400	2,900	67,400	0.00%
Library	295,541	395,166	338,691	342,708	-13.27%
Public Works	531,270	725,915	644,577	953,645	31.37%
Total Expenditures	<u>\$ 3,109,578</u>	<u>\$ 3,756,473</u>	<u>\$ 3,475,584</u>	<u>\$ 3,992,201</u>	6.28%

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

**GENERAL FUND EXPENDITURES SUMMARY**



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

**Fund:**  
General

**Department:**  
Administration

**Account:**  
01-10

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 295,403	\$ 312,517	\$ 305,802	\$ 322,269	3.12%
Maintenance & Supplies	22,967	31,500	37,244	41,424	31.50%
Services	120,916	143,823	172,181	176,671	22.84%
Subtotal	439,285	487,840	515,227	540,364	10.77%
Capital Outlay	-	8,550	8,550	-	
Total Expenditures	\$ 439,285	\$ 496,390	\$ 523,777	\$ 540,364	8.86%

**~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~**

<b>Personnel</b>					
8102 Wages	\$ 215,301	\$ 228,411	\$ 223,519	\$ 236,293	
8107 Longevity	735	935	940	1,115	
8106 Council Attendance	7,600	8,500	7,700	8,500	
8120 Social Security	17,197	18,195	17,831	18,812	
8130 TMRS Retirement	28,114	29,117	29,255	30,142	
8140 Health & Life Insurance	25,809	26,675	25,941	26,702	
8150 Workers' Compensation	646	684	617	705	
Subtotal	295,403	312,517	305,802	322,269	3.12%

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

**Fund:**  
General

**Department:**  
Administration

**Account:**  
01-10

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	1,994	3,500	12,227	3,500	
8245 Office Supplies	5,517	7,500	8,127	7,500	
8246 Postage	53	200	65	200	
8260 Building Maintenance	1,925	6,000	2,695	6,000	
8263 Office Equipment Maint	-	300	-	300	
8264 Software Maintenance	10,613	12,000	11,071	19,924	
8267 Equipment Maintenance	2,865	2,000	3,059	4,000	
Subtotal	22,967	31,500	37,244	41,424	31.50%
<b>Services</b>					
8317 Appraisal District Fee	25,564	26,613	24,103	28,961	
8321 Dues & Subscriptions	3,333	3,350	3,350	3,350	
8325 Election Expense	1,554	2,500	2,222	22,500	
8326 Electricity	8,180	10,000	8,250	10,000	
8332 Liability Insurance	2,777	2,810	2,581	2,810	
8335 Building Insurance	1,949	1,950	1,942	1,950	
8350 Training	4,865	7,500	1,900	7,500	
8355 Outside Services	13,126	15,000	15,172	15,000	
8360 Janitorial Service	2,053	3,000	2,800	3,000	
8362 Printing & Advertising	2,915	2,500	2,534	2,500	
8363 Professional Services	30,753	34,200	39,105	37,500	
8367 Legal Fees	8,559	18,000	36,997	25,000	
8370 Rent/Lease	5,570	6,000	5,500	6,000	
8380 Telephone	5,550	5,500	5,500	5,500	
8390 Miscellaneous	2,569	2,500	2,825	2,500	
8392 Economic Dev	1,600	2,400	17,400	2,600	
8394 Public Relations	-	-	-	-	
Subtotal	120,916	143,823	172,181	176,671	22.84%
<b>Capital Outlay</b>					
8420 Improvements	-	-	-	-	
8460 Office Equipment	-	8,550	8,550	-	
Subtotal	-	8,550	8,550	-	N/A
<b>Total Expenditures</b>	<b>\$ 439,285</b>	<b>\$ 496,390</b>	<b>\$ 523,777</b>	<b>\$ 540,364</b>	<b>8.86%</b>

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

**Fund:**  
General

**Department:**  
Municipal Court

**Account:**  
01-11

<b>Classification</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>	<b>2019-2020 Estimate</b>	<b>2020-2021 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 65,298	\$ 67,203	\$ 69,827	\$ 71,402	6.25%
Maintenance & Supplies	6,017	9,600	5,662	13,973	45.55%
Services	14,512	15,685	16,749	26,985	72.04%
Subtotal	<u>85,827</u>	<u>92,488</u>	<u>92,238</u>	<u>112,360</u>	21.49%
Capital Outlay	-	8,500	8,500	-	
Total Expenditures	<u>\$ 85,827</u>	<u>\$ 100,988</u>	<u>\$ 100,738</u>	<u>\$ 112,360</u>	11.26%

**~AUTHORIZED POSITIONS~**

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

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 42,079	\$ 43,471	\$ 43,593	\$ 46,852	
8107 Longevity	1,288	1,378	1,378	1,468	
8120 Social Security	3,295	3,431	3,337	3,696	
8130 TMRS Retirement	5,649	5,710	5,797	6,152	
8140 Health & Life Insurance	12,878	13,097	15,618	13,108	
8150 Workers' Compensation	110	116	105	125	
Subtotal	<u>65,298</u>	<u>67,203</u>	<u>69,827</u>	<u>71,402</u>	6.25%

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

**Fund:**  
General

**Department:**  
Municipal Court

**Account:**  
01-11

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	163	1,250	918	1,250	
8245 Office Supplies	3,086	5,500	1,883	5,500	
8264 Software Maintenance	2,768	2,850	2,861	7,223	
8267 Equipment Maintenance	-	-	-	-	
Subtotal	6,017	9,600	5,662	13,973	45.55%
<b>Services</b>					
8332 Liability Insurance	355	410	327	410	
8338 Municipal Court Jury Fees	-	600	192	600	
8350 Training	959	3,000	1,500	3,000	
8363 Professional Services	814	2,700	850	2,000	
8364 Warrant Collect Service	-	50	-	50	
8367 Legal Fees	11,613	8,000	13,000	20,000	
8380 Telephone	776	775	825	775	
8390 Miscellaneous	(4)	150	55	150	
Subtotal	14,512	15,685	16,749	26,985	72.04%
<b>Capital Outlay</b>					
8465 Software	-	8,500	8,500	-	
Subtotal	-	8,500	8,500	-	N/A
Total Expenditures	\$ 85,827	\$ 100,988	\$ 100,738	\$ 112,360	11.26%

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

**Fund:**  
General

**Department:**  
Police

**Account:**  
01-20

<b>Classification</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>	<b>2019-2020 Estimate</b>	<b>2020-2021 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 870,536	\$ 903,658	\$ 913,391	\$ 928,188	2.71%
Maintenance & Supplies	82,479	120,213	75,632	122,872	2.21%
Services	39,294	54,500	52,294	48,250	-11.47%
Transfers	7,160	5,000	5,000	5,000	0.00%
Subtotal	<u>999,469</u>	<u>1,083,371</u>	<u>1,046,316</u>	<u>1,104,310</u>	1.93%
Capital Outlay	<u>63,326</u>	<u>114,000</u>	<u>112,810</u>	<u>59,500</u>	
Total Expenditures	<u>\$ 1,062,795</u>	<u>\$ 1,197,371</u>	<u>\$ 1,159,126</u>	<u>\$ 1,163,810</u>	-2.80%

**~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~**

<b>Personnel</b>					
8102 Wages	\$ 604,125	\$ 620,782	\$ 638,278	\$ 639,099	
8103 Wages, Overtime	5,828	10,000	8,800	10,000	
8104 Mental Health Transport	990	5,000	1,296	5,000	
8107 Longevity	2,540	3,265	3,260	3,620	
8108 Certification Pay	9,300	10,000	11,125	11,500	
8120 Social Security	46,947	49,560	48,235	50,989	
8130 TMRS Retirement	80,940	82,256	83,803	84,631	
8140 Health & Life Insurance	103,708	105,704	103,185	105,767	
8150 Workers' Compensation	16,158	17,091	15,409	17,583	
Subtotal	<u>870,536</u>	<u>903,658</u>	<u>913,391</u>	<u>928,188</u>	2.71%

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

**Fund:**  
General

**Department:**  
Police

**Account:**  
01-20

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	14,608	33,408	14,000	33,408	
8240 Gas & Oil	28,630	32,000	21,850	30,000	
8245 Office Supplies	8,352	12,020	3,700	10,000	
8264 Software Maint	10,764	13,285	12,547	19,964	
8266 Vehicle Maintenance	9,420	15,000	14,785	15,000	
8267 Equipment Maint	4,687	6,500	2,000	6,500	
8285 Wearing Apparel	6,018	8,000	6,750	8,000	
Subtotal	82,479	120,213	75,632	122,872	2.21%
<b>Services</b>					
8312 Maint Shop Labor	7,955	-	-	-	
8321 Dues & Subscriptions	791	800	700	800	
8332 Liability Insurance	4,938	5,700	4,541	5,700	
8333 Vehicle Insurance	2,540	2,700	2,697	2,700	
8350 Training	4,100	6,000	5,000	6,200	
8351 LEOSE Expenses	1,310	1,800	1,844	1,900	
8355 Outside Services	7,950	24,500	22,000	10,000	
8362 Printing & Advertising	-	500	-	500	
8363 Professional Services	1,467	750	350	3,000	
8370 Rent/Lease	2,514	2,500	3,725	3,700	
8371 Arrestee Medical Treat	-	250	-	250	
8380 Telephone	5,725	8,500	11,436	13,000	
8390 Miscellaneous	3	500	-	500	
Subtotal	39,294	54,500	52,294	48,250	-11.47%
<b>Capital Outlay</b>					
8460 Office Equipment	10,899	-	1,650	-	
8465 Software	-	-	-	-	
8480 Vehicles	52,428	114,000	111,160	59,500	
8490 Equipment	-	-	-	-	
Subtotal	63,326	114,000	112,810	59,500	-47.81%
<b>Transfers</b>					
8610 Transfer to Equipment Fund	7,160	5,000	5,000	5,000	
Subtotal	7,160	5,000	5,000	5,000	
Total Expenditures	\$ 1,062,795	\$ 1,197,371	\$ 1,159,126	\$ 1,163,810	-2.80%

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

**Fund:**  
General

**Department:**  
Fire

**Account:**  
01-30

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 49,911	\$ 65,218	\$ 54,418	\$ 66,047	1.27%
Maintenance & Supplies	93,332	87,400	82,525	85,900	-1.72%
Services	44,642	58,475	49,789	65,475	11.97%
Transfers	12,650	15,000	15,000	25,000	66.67%
Subtotal	200,535	226,093	201,731	242,422	7.22%
Capital Outlay	-	28,000	40,256	6,000	
Total Expenditures	\$ 200,535	\$ 254,093	\$ 241,987	\$ 248,422	-2.23%

**~AUTHORIZED POSITIONS~**

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

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 4,898.00	\$ 8,462	\$ 8,331	\$ 8,715	
8107 Longevity	-	9	9	21	
8120 Social Security	374	648	640	668	
8130 TMRS Retirement	578	1,075	1,143	1,109	
8140 Health & Life Insurance	1,009	1,755	1,713	1,756	
8150 Workers' Compensation	-	269	240	277	
8131 Retired Fireman Ben	41,071	51,000	40,340	51,480	
8160 Disability Insurance	1,981	2,000	2,001	2,020	
Subtotal	49,911	65,218	54,418	66,047	1.27%
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	6,242	8,600	9,100	8,600	
8227 Fire/Rescue	14,327	4,000	6,000	5,500	
8240 Gas & Oil	3,417	3,500	2,800	3,500	
8245 Office Supplies	84	300	125	300	
8260 Building Maintenance	7,809	10,000	17,500	10,000	
8266 Vehicle Maintenance	29,094	30,000	23,805	30,000	
8267 Equipment Maintenance	12,429	13,000	11,195	15,000	
8285 Wear Apparel	19,930	18,000	12,000	13,000	
Subtotal	93,332	87,400	82,525	85,900	-1.72%

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

**Fund:**  
General

**Department:**  
Fire

**Account:**  
01-30

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
<b>Services</b>					
8312 Maint Shop Labor	758	-	-	-	
8321 Dues & Subscriptions	6,273	7,800	4,200	10,300	
8326 Electricity	5,021	6,000	4,800	5,500	
8328 Firemen Attend Bonus	12,195	18,000	20,460	22,000	
8332 Liability Insurance	433	500	398	500	
8333 Vehicle Insurance	6,586	7,000	6,992	7,000	
8335 Building Insurance	899	900	896	900	
8350 Training	7,245	6,500	7,517	10,000	
8360 Janitorial Service	1,225	1,225	1,225	1,225	
8363 Professional Services	-	7,500	1,100	5,000	
8380 Telephone	1,782	3,000	2,200	3,000	
8390 Miscellaneous	-	50	-	50	
Subtotal	44,642	58,475	49,789	65,475	11.97%
<b>Capital Outlay</b>					
8490 Equipment	-	28,000	40,256	6,000	
8480 Vehicles	-	-	-	-	
Subtotal	-	28,000	40,256	6,000	N/A
<b>Transfers</b>					
8611 Transfer to Fire Equip Fund	12,650	15,000	15,000	25,000	
Subtotal	12,650	15,000	15,000	25,000	66.67%
Total Expenditures	<u>\$ 200,535</u>	<u>\$ 254,093</u>	<u>\$ 241,987</u>	<u>\$ 248,422</u>	-2.23%

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

**Fund:**  
General

**Department:**  
Code Enforcement

**Account:**  
01-40

<b>Classification</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>	<b>2019-2020 Estimate</b>	<b>2020-2021 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 114,891	\$ 133,595	\$ 134,186	\$ 139,099	4.12%
Maintenance & Supplies	6,985	11,875	13,527	12,433	4.70%
Services	10,272	21,627	4,260	26,648	23.22%
Transfers	500	500	500	500	0.00%
Subtotal	<u>132,647</u>	<u>167,597</u>	<u>152,473</u>	<u>178,680</u>	6.61%
Capital Outlay	-	4,207	4,207	4,207	
Total Expenditures	<u>\$ 132,647</u>	<u>\$ 171,804</u>	<u>\$ 156,680</u>	<u>\$ 182,887</u>	6.45%

**~AUTHORIZED POSITIONS~**

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

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 86,033	\$ 99,311	\$ 100,683	\$ 101,641	
8103 Wages, Overtime	77	200	75	200	
8107 Longevity	153	236	252	344	
8120 Social Security	6,660	7,631	7,785	7,817	
8130 TMRS Retirement	8,547	9,922	9,159	12,782	
8140 Health & Life Insurance	13,003	15,798	15,784	15,806	
8150 Workers' Compensation	417	497	448	509	
Subtotal	<u>114,891</u>	<u>133,595</u>	<u>134,186</u>	<u>139,099</u>	4.12%

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

**Fund:**  
General

**Department:**  
Code Enforcement

**Account:**  
01-40

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 Gen Supplies	861	500	375	500	
8216 Fire Prevention	1,395	750	937	750	
8226 Dog Pound Supplies	105	2,500	1,014	2,500	
8240 Gas, Oil, Lubricants	1,342	3,000	1,732	3,000	
8245 Office Supplies	935	125	232	125	
8264 Software Maintenance	1,623	2,000	1,963	2,558	
8266 Vehicle Maintenance	723	2,500	7,275	2,500	
8285 Wearing Apparel	-	500	-	500	
Subtotal	6,985	11,875	13,527	12,433	4.70%
<b>Services</b>					
8312 Maint Shop Labor	379	-	-	-	
8321 Dues & Subscriptions	970	1,300	1,600	1,300	
8332 Liability Insurance	54	62	49	62	
8333 Vehicle Insurance	249	265	265	286	
8335 Building Insurance	250	250	249	250	
8350 Training	2,314	6,000	-	6,000	
8363 Professional Services	159	500	175	500	
8366 Demolition Services	3,571	10,000	113	15,000	
8367 Legal Fees	667	800	-	800	
8380 Telephone	1,659	2,200	1,809	2,200	
8388 Mowing Services	-	250	-	250	
Subtotal	10,272	21,627	4,260	26,648	23%
<b>Capital</b>					
8460 Office Equipment	4,248	-	-	-	
8480 Vehicles	24,613	4,207	4,207	4,207	
8490 Equipment	-	-	-	-	
Subtotal	28,861	4,207	4,207	4,207	0%
<b>Interest</b>					
8525 Interest Due on Notes	966	1,546	1,546	1,546	
	966	1,546	1,546	1,546	
<b>Transfers</b>					
8610 Transfer to Equipment Fund	500	500	500	500	
Subtotal	500	500	500	500	0.00%
Total Expenditures	\$ 162,475	\$ 173,350	\$ 158,226	\$ 184,433	6.39%

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

**Fund:**  
General

**Department:**  
Parks

**Account:**  
01-50

<b>Classification</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>	<b>2019-2020 Estimate</b>	<b>2020-2021 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 203,433	\$ 210,634	\$ 216,258	\$ 216,015	2.55%
Maintenance & Supplies	9,541	58,687	27,262	46,870	-20.14%
Services	38,524	35,785	35,071	38,510	7.61%
Transfers	2,855	2,000	2,000	2,000	0.00%
Subtotal	<u>254,353</u>	<u>307,106</u>	<u>280,591</u>	<u>303,394</u>	-1.21%
Capital Outlay	-	-	-	29,000	
Total Expenditures	<u>\$ 254,353</u>	<u>\$ 307,106</u>	<u>\$ 280,591</u>	<u>\$ 332,394</u>	8.23%

**~AUTHORIZED POSITIONS~**

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

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 136,103	\$ 138,510	\$ 142,590	\$ 142,662	
8103 Wages, Overtime	5,934	6,000	6,361	6,000	
8107 Longevity	2,177	1,995	2,259	2,200	
8120 Social Security	10,387	11,208	10,759	11,541	
8130 TMRS Retirement	18,825	19,114	20,039	19,685	
8140 Health & Life Insurance	26,692	30,254	31,044	30,268	
8150 Workers' Compensation	3,315	3,553	3,205	3,658	
Subtotal	<u>203,433</u>	<u>210,634</u>	<u>216,258</u>	<u>216,015</u>	2.55%

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

**Fund:**  
General

**Department:**  
Parks

**Account:**  
01-50

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	2,829	5,500	1,987	1,500	
8240 Gas & Oil	2,265	3,500	1,750	3,500	
8245 Office Supplies	-	-	30	-	
8250 Chemical Supplies	119	500	188	500	
8260 Building Maintenance	362	5,000	191	3,000	
8264 Software Maintenance	-	-	-	670	
8266 Vehicle Maintenance	70	500	113	500	
8267 Eq Maintenance	1,554	5,000	2,850	4,000	
8268 Other Maintenance	561	2,000	558	1,500	
8285 Wearing Apparel	1,638	1,700	1,574	1,700	
8290 Storm Recovery	142	34,987	18,021	30,000	
Subtotal	9,541	58,687	27,262	46,870	-20.14%
<b>Services</b>					
8312 Maint Shop Labor	758	-	-	-	
8326 Electricity	34,118	32,000	30,912	32,000	
8332 Liability Insurance	875	1,010	805	1,010	
8335 Building Insurance	2,773	2,775	3,355	5,500	
8350 Training	-	-	-	-	
8390 Miscellaneous	-	-	-	-	
Subtotal	38,524	35,785	35,071	38,510	7.61%
<b>Capital Outlay</b>					
8480 Vehicle	-	-	-	-	
8490 Equipment	-	-	-	29,000	
Subtotal	-	-	-	29,000	N/A
<b>Transfers</b>					
8610 Transfer to Equipment Fund	2,855	2,000	2,000	2,000	
Subtotal	2,855	2,000	2,000	2,000	0.00%
Total Expenditures	<u>\$ 254,353</u>	<u>\$ 307,106</u>	<u>\$ 280,591</u>	<u>\$ 332,394</u>	8.23%

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

**Fund:**  
General

**Department:**  
Swimming Pool

**Account:**  
01-51

<b>Classification</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>	<b>2019-2020 Estimate</b>	<b>2020-2021 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 20,249	\$ 21,050	\$ 17,104	\$ 21,681	3.00%
Maintenance & Supplies	7,615	14,650	6,195	21,950	49.83%
Services	4,653	4,540	3,219	4,580	0.88%
Subtotal	<u>32,516</u>	<u>40,240</u>	<u>26,518</u>	<u>48,211</u>	19.81%
Capital Outlay	-	-	-	-	
Total Expenditures	<u>\$ 32,516</u>	<u>\$ 40,240</u>	<u>\$ 26,518</u>	<u>\$ 48,211</u>	19.81%

**~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~**

<b>Personnel</b>					
8102 Wages	\$ 18,403	\$ 19,123	\$ 15,500	\$ 19,697	
8120 Social Security	1,408	1,463	1,186	1,507	
8150 Workers' Compensation	438	464	418	478	
Subtotal	<u>20,249</u>	<u>21,050</u>	<u>17,104</u>	<u>21,681</u>	3.00%
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	1,084	1,750	2,650	1,750	
8250 Chemical Supplies	4,879	6,500	1,445	6,500	
8260 Building Maintenance	211	1,200	350	1,200	
8267 Equipment Maintenance	1,020	2,700	150	10,000	
8268 Other Maintenance	420	2,500	1,600	2,500	
Subtotal	<u>7,615</u>	<u>14,650</u>	<u>6,195</u>	<u>21,950</u>	49.83%

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

**Fund:**  
General

**Department:**  
Swimming Pool

**Account:**  
01-51

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
<b>Services</b>					
8326 Electricity	3,660	3,500	2,200	3,500	
8332 Liability Insurance	182	210	167	210	
8335 Building Insurance	225	225	224	225	
8380 Telephone	585	605	628	645	
8390 Miscellaneous	-	-	-	-	
Subtotal	<u>4,653</u>	<u>4,540</u>	<u>3,219</u>	<u>4,580</u>	0.88%
<b>Capital Outlay</b>					
8490 Equipment	-	-	-	-	
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Total Expenditures	<u><u>\$ 32,516</u></u>	<u><u>\$ 40,240</u></u>	<u><u>\$ 26,518</u></u>	<u><u>\$ 48,211</u></u>	19.81%

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

**Fund:**  
General

**Department:**  
Library

**Account:**  
01-53

<b>Classification</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget*</b>	<b>2019-2020 Estimate</b>	<b>2020-2021 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 174,398	\$ 190,151	\$ 169,524	\$ 195,135	2.62%
Maintenance & Supplies	45,822	63,105	66,376	55,431	-12.16%
Services	19,799	31,910	27,790	29,735	-6.82%
Subtotal	<u>240,019</u>	<u>285,166</u>	<u>263,691</u>	<u>280,301</u>	-1.71%
Capital Outlay	<u>55,522</u>	<u>110,000</u>	<u>75,000</u>	<u>62,407</u>	
Total Expenditures	<u>\$ 295,541</u>	<u>\$ 395,166</u>	<u>\$ 338,691</u>	<u>\$ 342,708</u>	-13.27%

\* Budget modified by amendments

**~AUTHORIZED POSITIONS~**

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

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 128,338	\$ 135,344	\$ 124,124	\$ 139,388	
8107 Longevity	1,790	1,910	1,910	2,030	
8120 Social Security	9,811	10,500	9,532	10,819	
8130 TMRS Retirement	15,529	15,651	15,872	16,127	
8140 Health & Life Insurance	18,496	26,311	17,694	26,323	
8150 Workers' Compensation	433	435	392	448	
Subtotal	<u>174,398</u>	<u>190,151</u>	<u>169,524</u>	<u>195,135</u>	2.62%

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

**Fund:**  
General

**Department:**  
Library

**Account:**  
01-53

Classification	2018-2019 Actual	2019-2020 Budget*	2019-2020 Estimate	2020-2021 Budget	Var %
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	8,556	9,380	9,857	4,500	
8211 Archive Supplies	674	500	492	500	
8212 Books	17,604	19,500	19,500	17,000	
8214 Audio Visual	2,648	3,500	4,165	3,500	
8215 Book Preparation Supplies	1,614	1,500	1,070	1,500	
8218 Promotional Supplies	3,071	2,400	2,900	2,400	
8220 Janitorial Supplies	1,142	1,000	690	1,000	
8245 Office Supplies	3,327	4,000	2,500	4,000	
8246 Postage	437	500	250	500	
8260 Building Maintenance	2,686	16,575	20,955	15,500	
8264 Software Maintenance	4,063	4,250	3,997	5,031	
8268 Other Maintenance	-	-	-	-	
Subtotal	45,822	63,105	66,376	55,431	-12.16%
<b>Services</b>					
8321 Dues & Subscriptions	2,898	3,000	3,804	6,700	
8326 Electricity	7,991	11,500	6,500	8,000	
8332 Liability Insurance	110	125	110	125	
8335 Building Insurance	1,999	2,060	2,052	2,060	
8350 Training	1,508	1,500	1,583	1,500	
8355 Outside Services	4,090	12,475	12,475	10,000	
8360 Janitorial Service	-	-	-	-	
8380 Telephone	1,203	1,200	1,267	1,300	
8390 Miscellaneous	-	50	-	50	
Subtotal	19,799	31,910	27,790	29,735	-6.82%
<b>Capital Outlay</b>					
8420 Improvements	26,300	110,000	75,000	-	
8490 Equipment	29,222	-	-	62,407	
Subtotal	55,522	110,000	75,000	62,407	N/A
Total Expenditures	<u>\$ 295,541</u>	<u>\$ 395,166</u>	<u>\$ 338,691</u>	<u>\$ 342,708</u>	-13.27%

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

**Fund:**  
General

**Department:**  
Public Works

**Account:**  
01-60

<b>Classification</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>	<b>2019-2020 Estimate</b>	<b>2020-2021 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 228,353	\$ 231,470	\$ 218,950	\$ 233,468	0.86%
Maintenance & Supplies	140,099	216,793	219,598	218,093	0.60%
Services	101,942	69,225	53,924	57,500	-16.94%
Transfers	10,130	2,500	2,500	2,500	0.00%
Subtotal	<u>480,524</u>	<u>519,988</u>	<u>494,972</u>	<u>511,561</u>	-1.62%
Capital Outlay	<u>50,746</u>	<u>205,927</u>	<u>149,605</u>	<u>442,084</u>	
Total Expenditures	<u>\$ 531,270</u>	<u>\$ 725,915</u>	<u>\$ 644,577</u>	<u>\$ 953,645</u>	31.37%

**~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~**

<b>Personnel</b>					
8102 Wages	\$ 153,337	\$ 153,422	\$ 147,857	\$ 155,110	
8103 Wages, Overtime	3,401	3,500	3,300	3,500	
8107 Longevity	1,845	2,190	1,740	2,080	
8120 Social Security	10,469	12,172	11,411	12,293	
8130 TMRS Retirement	20,719	20,221	19,934	20,420	
8140 Health & Life Insurance	29,510	30,305	26,000	30,311	
8150 Workers' Compensation	9,072	9,660	8,709	9,756	
Subtotal	<u>228,353</u>	<u>231,470</u>	<u>218,950</u>	<u>233,468</u>	0.86%



## SPECIAL REVENUE FUNDS

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

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

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

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

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

**SPECIAL REVENUE FUNDS SUMMARY**

	<b>Equipment Replacement Fund</b>	<b>Fire Equipment Replacement Fund</b>	<b>Hotel Occupancy Tax Fund</b>	<b>Total</b>	<b>2019-2020 Budget*</b>
<b><u>RESOURCES</u></b>					
Total beginning fund balance	\$ 64,415	\$ 445,133	\$ 380,371	\$ 889,919	\$ 909,119
<b><u>REVENUES</u></b>					
Total Revenues	21,000	61,000	202,800	284,800	264,650
<b>TOTAL FUNDS AVAILABLE</b>	<b>85,415</b>	<b>506,133</b>	<b>583,171</b>	<b>1,174,719</b>	<b>1,173,769</b>
<b><u>EXPENDITURES</u></b>					
Maintenance & Supplies	\$ -	\$ -	\$ 18,650	\$ 18,650	\$ 16,975
Services	-	-	252,460	252,460	250,449
Transfers	10,000	-	-	10,000	14,000
Subtotal	10,000	-	271,110	281,110	281,424
Capital Outlay	-	-	60,000	60,000	2,426
<b>TOTAL EXPENDITURES</b>	<b>10,000</b>	<b>-</b>	<b>331,110</b>	<b>341,110</b>	<b>283,850</b>
<b><u>ENDING FUND BALANCE</u></b>					
Total ending fund balance	\$ 75,415	\$ 506,133	\$ 252,061	\$ 833,609	\$ 889,919

\*This is the 2019-2020 Budget Estimate.

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

**EQUIPMENT REPLACEMENT FUND SUMMARY**

<b>Classification</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>	<b>2019-2020 Estimate</b>	<b>2020-2021 Budget</b>	<b>Var %</b>
<b>Resources:</b>					
Total Beginning Balance	\$ 30,602	\$ 30,557	\$ 57,165	\$ 64,415	110.80%
Revenues & Transfers In	36,563	21,000	21,250	21,000	0.00%
Total Funds Available	<u>67,165</u>	<u>51,557</u>	<u>78,415</u>	<u>85,415</u>	65.67%
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	10,000	14,000	14,000	10,000	-28.57%
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	57,165	37,557	64,415	75,415	100.80%
<b>Fund Total</b>	<u>\$ 57,165</u>	<u>\$ 37,557</u>	<u>\$ 64,415</u>	<u>\$ 75,415</u>	
<b>Net Revenue (Expenditures)</b>	26,563	7,000	7,250	11,000	

**CITY OF COLUMBUS, TEXAS  
2020-2021 BUDGET  
EQUIPMENT FUND REVENUES/EXPENDITURES**

**Fund:**  
Equipment Replacement

**Department:**  
N/A

**Account:**  
11-05

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
<b>Revenues</b>					
7100 Transfer from Utility Fund	\$ 14,770	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
7105 Transfer from General Fund	20,645	10,000	10,000	10,000	0.00%
5100 Interest	1,148	1,000	1,250	1,000	0.00%
Total Revenues	\$ 36,563	\$ 21,000	\$ 21,250	\$ 21,000	0.00%
<b>Expenditures</b>					
Transfers	\$ 10,000	\$ 14,000	\$ 14,000	\$ 10,000	-28.57%
Subtotal	10,000	14,000	14,000	10,000	-28.57%
Total Expenditures	\$ 10,000	\$ 14,000	\$ 14,000	\$ 10,000	-28.57%

**~AUTHORIZED POSITIONS~**

No Authorized Positions

**~EXPENDITURE DETAIL~**

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

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

**FIRE EQUIPMENT FUND SUMMARY**

<b>Classification</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>	<b>2019-2020 Estimate</b>	<b>2020-2021 Budget</b>	<b>Var %</b>
<b>Resources:</b>					
Total Beginning Balance	\$ 354,248	\$ 393,899	\$ 394,633	\$ 445,133	13.01%
Revenues & Transfers In	40,385	51,000	50,500	61,000	19.61%
Total Funds Available	<u>394,633</u>	<u>444,899</u>	<u>445,133</u>	<u>506,133</u>	13.76%
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	-	-	-	-	N/A
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	394,633	444,899	445,133	506,133	13.76%
<b>Fund Total</b>	<u>\$ 394,633</u>	<u>\$ 444,899</u>	<u>\$ 445,133</u>	<u>\$ 506,133</u>	
<b>Net Revenue (Expenditures)</b>	40,385	51,000	50,500	61,000	

**CITY OF COLUMBUS, TEXAS  
2020-2021 BUDGET  
FIRE EQUIPMENT FUND REVENUES/EXPENDITURES**

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

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
<b>Revenues</b>					
6302 Transfer from Utility Fund	\$ 16,500	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
7100 Transfer from General Fund	12,650	15,000	15,000	25,000	66.67%
5100 Interest	11,235	11,000	10,500	11,000	0.00%
Total Revenues	\$ 40,385	\$ 51,000	\$ 50,500	\$ 61,000	19.61%
<b>Expenditures</b>					
Total Expenditures	\$ -	\$ -	\$ -	\$ -	N/A

**~AUTHORIZED POSITIONS~**

No Authorized Positions

**~EXPENDITURE DETAIL~**

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

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

**HOTEL OCCUPANCY TAX FUND SUMMARY**

<b>Classification</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>	<b>2019-2020 Estimate</b>	<b>2020-2021 Budget</b>	<b>Var %</b>
<b>Resources:</b>					
Total Beginning Balance	\$ 429,433	\$ 404,467	\$ 457,321	\$ 380,371	-5.96%
Revenues & Transfers In	277,839	245,000	192,900	202,800	-17.22%
Total Funds Available	<u>707,272</u>	<u>649,467</u>	<u>650,221</u>	<u>583,171</u>	-10.21%
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	249,951	332,620	269,850	331,110	-0.45%
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	457,321	316,847	380,371	252,061	-20.45%
<b>Fund Total</b>	<u>\$ 457,321</u>	<u>\$ 316,847</u>	<u>\$ 380,371</u>	<u>\$ 252,061</u>	
<b>Net Revenue (Expenditures)</b>	27,889	(87,620)	(76,950)	(128,310)	

**CITY OF COLUMBUS, TEXAS  
2020-2021 BUDGET  
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

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

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
<b>Revenues</b>					
3600 Hotel Occupancy Tax	\$ 263,440	\$ 240,000	\$ 189,000	\$ 200,000	-16.67%
7200 Miscellaneous	9,097	-	-	-	N/A
5100 Interest	5,302	5,000	3,900	2,800	-44.00%
Total Revenues	\$ 277,839	\$ 245,000	\$ 192,900	\$ 202,800	-17.22%
<b>Expenditures</b>					
Personnel	\$ -	\$ -	\$ -	\$ -	N/A
Maintenance & Supplies	16,256	19,150	16,975	18,650	-2.61%
Services	233,695	253,470	250,449	252,460	-0.40%
Subtotal	249,951	272,620	267,424	271,110	-0.55%
Capital Outlay	-	60,000	2,426	60,000	N/A
Total Expenditures	\$ 249,951	\$ 332,620	\$ 269,850	\$ 331,110	-0.45%

**~AUTHORIZED POSITIONS~**

No Authorized Positions	-	-	-	-	
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**~EXPENDITURE DETAIL~**

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

**CITY OF COLUMBUS, TEXAS  
2020-2021 BUDGET  
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

**Fund:**  
Hotel Occupancy Tax

**Department:**  
N/A

**Account:**  
05-12

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
<b>Maintenance &amp; Supplies</b>					
8210 Supplies	1,227	2,000	950	1,500	
8245 Office Supplies	-	150	25	150	
8268 Maintenance	15,029	17,000	16,000	17,000	
Subtotal	<u>16,256</u>	<u>19,150</u>	<u>16,975</u>	<u>18,650</u>	-2.61%
<b>Services</b>					
8326 Electricity	3,026	6,000	3,250	4,500	
8332 Liability Insurance	303	350	279	350	
8335 Building Insurance	475	475	473	475	
8362 Printing & Advertising	-	50	-	50	
8367 Legal Fees	58	500	1,102	500	
8380 Telephone	1,358	1,400	1,350	1,400	
8363 Professional Services	475	1,000	300	1,000	
8391 Grants	228,000	243,695	243,695	244,185	
Subtotal	<u>233,695</u>	<u>253,470</u>	<u>250,449</u>	<u>252,460</u>	-0.40%
<b>Capital Outlay</b>					
8420 Improvements	-	60,000	2,426	60,000	
8430 Land	-	-	-	-	
Subtotal	<u>-</u>	<u>60,000</u>	<u>2,426</u>	<u>60,000</u>	N/A
 Total Expenditures	 <u>\$ 249,951</u>	 <u>\$ 332,620</u>	 <u>\$ 269,850</u>	 <u>\$ 331,110</u>	 -0.45%

## **DEBT SERVICE FUNDS**

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

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

**DEBT SERVICE FUNDS SUMMARY**

	<b>Debt Service 2005/2013 Fund</b>	<b>Debt Service 2010 Fund</b>	<b>Debt Service 2016 Fund</b>	<b>Total</b>	<b>2019-2020 Budget*</b>
<b><u>RESOURCES</u></b>					
Total beginning fund balance	\$ 7,940	\$ 4,140	\$ 333	\$ 12,081	\$ 6,807
<b><u>REVENUES</u></b>					
Total Revenues	319,270	299,206	190,500	808,976	812,340
<b>TOTAL FUNDS AVAILABLE</b>	<b>327,210</b>	<b>303,346</b>	<b>190,833</b>	<b>821,390</b>	<b>819,147</b>
<b><u>EXPENDITURES</u></b>					
Debt Service	\$ 319,250	\$ 300,563	\$ 190,500	\$ 810,313	\$ 806,713
Transfers	-	-	-	-	21
Subtotal	319,250	300,563	190,500	810,313	806,734
<b>TOTAL EXPENDITURES</b>	<b>319,250</b>	<b>300,563</b>	<b>190,500</b>	<b>810,313</b>	<b>806,734</b>
<b><u>ENDING FUND BALANCE</u></b>					
Total ending fund balance	\$ 7,960	\$ 2,783	\$ 333	\$ 11,077	\$ 12,414

\*This is the 2019-2020 Budget Estimate.

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

**DEBT SERVICE 2016 FUND SUMMARY**

<b>Classification</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>	<b>2019-2020 Estimate</b>	<b>2020-2021 Budget</b>	<b>Var %</b>
<b>Resources:</b>					
Total Beginning Balance	\$ 333	\$ 333	\$ 333	\$ 333	N/A
Revenues & Transfers In	190,188	188,000	188,000	190,500	N/A
Total Funds Available	<u>190,521</u>	<u>188,333</u>	<u>188,333</u>	<u>190,833</u>	N/A
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	190,188	188,000	188,000	190,500	N/A
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	333	333	333	333	N/A
<b>Fund Total</b>	<u>\$ 333</u>	<u>\$ 333</u>	<u>\$ 333</u>	<u>\$ 333</u>	
<b>Net Revenue (Expenditures)</b>	-	-	-	-	

**CITY OF COLUMBUS, TEXAS  
2020-2021 BUDGET  
DEBT SERVICE 2016 REVENUES/EXPENDITURES**

**Fund:**  
Debt Service 2016

**Department:**  
N/A

**Account:**  
13-05

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
<b>Revenues</b>					
3150 Property Taxes	\$ -	\$ -	\$ -	\$ -	N/A
3200 Delinquent Taxes	-	-	-	-	N/A
3300 Penalty and Interest	-	-	-	-	N/A
7100 Transfer from Utility Fund	190,188	188,000	188,000	190,500	N/A
Total Revenues	<u>\$ 190,188</u>	<u>\$ 188,000</u>	<u>\$ 188,000</u>	<u>\$ 190,500</u>	N/A
Services	-	-	-	-	N/A
Debt Service	\$ 190,188	\$ 188,000	\$ 188,000	\$ 190,500	N/A
Transfers	-	-	-	-	N/A
Subtotal	<u>190,188</u>	<u>188,000</u>	<u>188,000</u>	<u>190,500</u>	N/A
Total Expenditures	<u>\$ 190,188</u>	<u>\$ 188,000</u>	<u>\$ 188,000</u>	<u>\$ 190,500</u>	N/A

**~AUTHORIZED POSITIONS~**

No Authorized Positions

-

**Debt Service**

8515 Principal	\$ 125,000	\$ 125,000	\$ 125,000	\$ 130,000	
8525 Interest	65,188	63,000	63,000	60,500	
Subtotal	<u>190,188</u>	<u>188,000</u>	<u>188,000</u>	<u>190,500</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>\$ 190,188</u>	<u>\$ 188,000</u>	<u>\$ 188,000</u>	<u>\$ 190,500</u>	N/A

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

**DEBT SERVICE 2005 & 2013 FUND SUMMARY**

<b>Classification</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>	<b>2019-2020 Estimate</b>	<b>2020-2021 Budget</b>	<b>Var %</b>
<b>Resources:</b>					
Total Beginning Balance	\$ 226	\$ 13	\$ 4,815	\$ 7,940	60979.92%
Revenues & Transfers In	327,419	321,035	324,147	319,270	-0.55%
Total Funds Available	<u>327,645</u>	<u>321,048</u>	<u>328,961</u>	<u>327,210</u>	1.92%
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	322,831	321,000	321,021	319,250	-0.55%
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	4,815	48	7,940	7,960	16484.15%
<b>Fund Total</b>	<u>\$ 4,815</u>	<u>\$ 48</u>	<u>\$ 7,940</u>	<u>\$ 7,960</u>	
<b>Net Revenue (Expenditures)</b>	4,589	35	3,126	20	

**CITY OF COLUMBUS, TEXAS  
2020-2021 BUDGET  
DEBT SERVICE 2005 & 2013 REVENUES/EXPENDITURES**

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

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
<b>Revenues</b>					
3150 Property Taxes	\$ -	\$ -	\$ -	\$ -	N/A
3200 Delinquent Taxes	86	25	10	10	-60.00%
3300 Penalty and Interest	120	10	12	10	0.00%
7112 Bond Proceeds	-	-	-	-	N/A
7100 Transfer from Utility Fund	327,214	321,000	324,125	319,250	-0.55%
Total Revenues	\$ 327,419	\$ 321,035	\$ 324,147	\$ 319,270	-0.55%
<b>Services</b>					
Debt Service	\$ 322,625	\$ 321,000	\$ 321,000	\$ 319,250	-0.55%
Transfers	206	-	21	-	N/A
Subtotal	322,831	321,000	321,021	319,250	-0.55%
Total Expenditures	\$ 322,831	\$ 321,000	\$ 321,021	\$ 319,250	-0.55%

**~AUTHORIZED POSITIONS~**

No Authorized Positions

<b>Debt Service</b>					
8515 Principal	\$ 265,000	\$ 270,000	\$ 270,000	\$ 275,000	
8525 Interest	57,625	51,000	51,000	44,250	
Subtotal	322,625	321,000	321,000	319,250	-0.55%
8605 Transfer to General Fund	-	-	-	-	
8610 Transfer to Utility Fund	\$ 206	\$ -	\$ 21	\$ -	
Subtotal	206	-	21	-	N/A
Total Expenditures	\$ 322,831	\$ 321,000	\$ 321,021	\$ 319,250	-0.55%

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

**DEBT SERVICE 2010 FUND SUMMARY**

<b>Classification</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>	<b>2019-2020 Estimate</b>	<b>2020-2021 Budget</b>	<b>Var %</b>
<b>Resources:</b>					
Total Beginning Balance	\$ 3,998	\$ 5,956	\$ 1,660	\$ 4,140	-30.48%
Revenues & Transfers In	305,053	296,997	300,193	299,206	0.74%
Total Funds Available	<u>309,051</u>	<u>302,953</u>	<u>301,853</u>	<u>303,346</u>	0.13%
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	307,392	297,713	297,713	300,563	0.96%
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	1,660	5,240	4,140	2,783	-46.88%
<b>Fund Total</b>	<u>\$ 1,660</u>	<u>\$ 5,240</u>	<u>\$ 4,140</u>	<u>\$ 2,783</u>	
<b>Net Revenue (Expenditures)</b>	(2,339)	(716)	2,481	(1,357)	

**CITY OF COLUMBUS, TEXAS  
2020-2021 BUDGET  
DEBT SERVICE 2010 FUND REVENUES/EXPENDITURES**

**Fund:**  
Debt Service 2010

**Department:**

**Account:**  
12-05

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
<b>Revenues</b>					
3150 Property Taxes	\$ 91,572	\$ 88,270	\$ 88,882	\$ 88,846	0.65%
3200 Delinquent Taxes	1,191	900	616	600	-33.33%
3300 Penalty and Interest	1,009	600	640	550	-8.33%
5100 Interest	86	50	55	50	0.00%
7112 Bond Proceeds	-	-		-	N/A
7150 Transfer from Utility Fund	211,195	207,177	210,000	209,160	0.96%
Total Revenues	\$ 305,053	\$ 296,997	\$ 300,193	\$ 299,206	0.74%
<b>Expenditures</b>					
Debt Service	\$ 307,392	\$ 297,713	\$ 297,713	\$ 300,563	0.96%
Subtotal	307,392	297,713	297,713	300,563	0.96%
Total Expenditures	\$ 307,392	\$ 297,713	\$ 297,713	\$ 300,563	0.96%

**~AUTHORIZED POSITIONS~**

No Authorized Positions

**~EXPENDITURE DETAIL~**

<b>Debt Service</b>					
8515 Principal	\$ 220,000	\$ 220,000	\$ 220,000	\$ 230,000	
8525 Interest	87,392	77,713	77,713	70,563	
Subtotal	307,392	297,713	297,713	300,563	0.96%
Total Expenditures	\$ 307,392	\$ 297,713	\$ 297,713	\$ 300,563	0.96%

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

**DEBT SERVICE CALCULATION**

<u>2016</u>	<u>Water</u>	<u>Sewer</u>	<u>Gas</u>	
	100.00%	83.33%	11.67%	5%
Interest	60,500	50,415	7,060	3,025
Principal	130,000	108,329	15,171	6,500
Total	<u>190,500</u>	<u>158,744</u>	<u>22,231</u>	<u>9,525</u>

<u>2013</u>	<u>Water</u>	<u>Sewer</u>	
	100.00%	71.39%	28.61%
Interest	44,250	31,590	12,660
Principal	275,000	196,323	78,678
Total	<u>319,250</u>	<u>227,913</u>	<u>91,337</u>

<u>2010</u>	<u>Water</u>	<u>Gas</u>	<u>General</u>
	100.00%	61.9868%	7.6026% 30.4106%
Interest	70,563	43,740	5,365 21,459
Principal	230,000	142,570	17,486 69,944
Total	<u>300,563</u>	<u>186,309</u>	<u>22,851 91,403</u>

**Amount Covered by Current Tax Rate**

	Principal	Interest
<u>2016*</u>	-	-
<u>2013*</u>	-	-
<u>2010</u>	91,124	21,393

**Amount Covered by Delinquent Taxes**

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

**Amount Covered by Utility Fund**

	Water	Sewer	Gas	Total
<u>2016</u>	158,744	22,231	9,525	190,500
<u>2013</u>	227,913	91,337	-	319,250
<u>2010</u>	186,309	-	22,851	209,160
Total	<u>572,966</u>	<u>113,569</u>	<u>32,376</u>	<u>718,910</u>

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

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

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

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

3.00% for 20 years

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

**General Obligation Refunding Bonds  
Series 2013**

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

1.92% for 12 years

**General Obligation Refunding Bonds  
Series 2010**

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

3.41% for 17 years

## UTILITY FUND

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

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

**FYE 2021 Utility Fund Long-Term Financial Plan**

	Actual 2017-2018	Actual 2018-2019	Estimate 2019-2020	Budget 2020-2021
<b>Beginning Fund Balance</b>	<b>2,632,748</b>	<b>2,595,070</b>	<b>2,182,965</b>	<b>1,880,865</b>
Revenues:				
Water Department	1,084,666	1,060,348	1,477,098	1,167,850
Sewer Department	956,602	1,010,441	960,100	1,179,130
Garbage Department	986,885	947,009	945,949	946,750
Gas Department	779,727	840,804	631,618	660,800
Maintenance Department	52,759	25,002	-	-
Other Revenue	209,050	117,869	104,557	99,100
<b>Total Revenue</b>	<b>4,069,689</b>	<b>4,001,474</b>	<b>4,119,321</b>	<b>4,053,630</b>
Operating Expenditures:				
Personnel	657,059	678,901	609,673	669,444
Maintenance & Supplies	336,106	259,084	359,467	580,428
Services	1,617,070	1,618,261	1,354,383	1,494,972
Transfers	1,344,313	1,439,548	1,376,207	1,463,636
<b>Total Operating Expenditures</b>	<b>3,954,548</b>	<b>3,995,794</b>	<b>3,699,730</b>	<b>4,208,480</b>
Non-Operating Expenditures:				
Debt Service	-	-	-	-
Capital Outlay	152,819	417,786	721,691	640,942
<b>Total Non-Operating Expenditures</b>	<b>152,819</b>	<b>417,786</b>	<b>721,691</b>	<b>640,942</b>
<b>Total Expenditures</b>	<b>4,107,367</b>	<b>4,413,580</b>	<b>4,421,421</b>	<b>4,849,422</b>
<b>Ending Fund Balance</b>	<b>2,595,070</b>	<b>2,182,965</b>	<b>1,880,865</b>	<b>1,085,073</b>
Reserved for Capital Projects	60,750	60,750	-	-
<b>Unreserved Fund Balance</b>	<b>2,534,320</b>	<b>2,122,215</b>	<b>1,880,865</b>	<b>1,085,073</b>
<b>Calculation of available funds:</b>				
Ending Unreserved Fund Balance	2,534,320	2,122,215	1,880,865	1,085,073
Less 20% required minimum balance	790,910	799,159	739,946	841,696
Excess funds available for capital projects	1,743,410	1,323,056	1,140,919	243,377
<b>Staffing variable:</b>				
Full-time equivalent positions	11.50	11.50	11.50	10.50
Average cost per FTE	57,136	59,035	53,015	63,757

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

**FYE 2021 Utility Fund Long-Term Financial Plan**

2021-2022	2022-2023	2023-2024
<b>1,085,073</b>	<b>964,178</b>	<b>854,657</b>
1,202,886	1,238,972	1,276,141
993,927	1,023,745	1,054,457
975,153	1,004,407	1,034,539
680,624	701,043	722,074
-	-	-
102,073	105,135	108,289
<b>3,954,662</b>	<b>4,073,302</b>	<b>4,195,501</b>
689,527	710,213	731,519
597,841	615,776	634,250
1,295,644	1,334,513	1,374,549
1,492,545	1,522,321	1,552,991
<b>4,075,557</b>	<b>4,182,824</b>	<b>4,293,309</b>
-	-	-
-	-	-
-	-	-
<b>4,075,557</b>	<b>4,182,824</b>	<b>4,293,309</b>
<b>964,178</b>	<b>854,657</b>	<b>756,850</b>
-	-	-
<b>964,178</b>	<b>854,657</b>	<b>756,850</b>
964,178	854,657	756,850
815,111	836,565	858,662
149,067	18,092	(101,812)
10.50	10.50	10.50
65,669	67,639	69,669

**UTILITY FUND FINANCIAL PROJECTION**

The plan presents the Utility Fund over seven fiscal years: two previous years, the estimate for FY 2020, the budget for FY 2021 and three projected years. The projections made for fiscal years 2022-2024 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  
2020-2021 BUDGET**

**UTILITY FUND SUMMARY**

<b>Classification</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>	<b>2019-2020 Estimate</b>	<b>2020-2021 Budget</b>	<b>Var %</b>
<b>Resources:</b>					
Total Beginning Balance	\$ 2,595,070	\$ 2,537,977	\$ 2,182,965	\$ 1,880,865	-25.89%
Revenues & Transfers In	4,001,474	4,244,038	4,119,321	4,053,630	-4.49%
Total Funds Available	<u>6,596,544</u>	<u>6,782,015</u>	<u>6,302,286</u>	<u>5,934,495</u>	-12.50%
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	4,413,580	5,538,142	4,421,421	4,849,422	-12.44%
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	2,182,965	1,243,873	1,880,865	1,085,073	-12.77%
Reserved for Utility Water/Gas Capital Project	(51,146)	-	(51,146)	(51,146)	N/A
Reserved for Contingencies	-				
Reserved for Future Expenditures	900,817				
<b>Unreserved Fund Balance</b>	<u>1,333,294</u>	<u>1,243,873</u>	<u>1,932,011</u>	<u>1,136,219</u>	-8.65%
<b>Total Expenditures</b>	4,413,580	5,538,142	4,421,421	4,849,422	
<b>Less: Capital Expenditures</b>	417,786	1,232,154	721,691	640,942	
<b>Operating Expenditures</b>	<u>3,995,794</u>	<u>4,305,988</u>	<u>3,699,730</u>	<u>4,208,480</u>	
<b>Target Fund Balance 20% of Operating Expenditures</b>	<b>799,159</b>	<b>861,198</b>	<b>739,946</b>	<b>841,696</b>	
<b>Net Revenue (Expenditures)</b>	(412,105)	(1,294,104)	(302,099)	(795,792)	
<b>Less: Net Rev(Exp)-Capital Project</b>	(294,769)	(1,116,037)	(637,350)	(562,359)	
<b>Less: Net Rev(Exp)-Other Capital</b>	(365,999)	(970,057)	(419,512)	(640,942)	
<b>Net Rev/(Exp)-Operating</b>	<u>248,663</u>	<u>791,990</u>	<u>754,762</u>	<u>407,509</u>	

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

**UTILITY FUND REVENUES**

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
<b><u>WATER DEPARTMENT</u></b>					
70-4200 Grants	\$ 8,804	\$ 262,097	\$ 298,730	\$ -	N/A
70-6300 Sales of Service	1,037,257	1,035,500	1,150,500	1,150,000	11.06%
70-6400 Service Line Fees	3,750	9,000	11,660	8,000	-11.11%
70-6500 Sale of Materials	-	-	-	-	N/A
70-6600 Penalties	7,159	7,200	3,710	7,200	0.00%
70-6700 Service Charge	3,258	5,000	1,046	2,500	-50.00%
70-7200 Miscellaneous	120	150	11,452	150	0.00%
70-7500 Gain on Sale of Assets	-	-	-	-	N/A
Subtotal	1,060,348	1,318,947	1,477,098	1,167,850	-11.46%
<b><u>SEWER DEPARTMENT</u></b>					
71-4200 Grants	49,792	220,576	4,118	220,576	N/A
71-6300 Sales of Service	860,132	850,000	857,000	862,000	1.41%
71-6301 Glidden Water District	86,495	86,495	86,495	87,053	0.65%
71-6400 Service Line Fees	4,500	4,000	9,363	4,000	0.00%
71-6600 Penalties	6,372	5,500	3,124	5,500	0.00%
71-7200 Miscellaneous	-	-	-	-	N/A
71-7500 Gain on Sale of Assets	3,150	-	-	-	N/A
Subtotal	1,010,441	1,166,571	960,100	1,179,130	1.08%
<b><u>GARBAGE DEPARTMENT</u></b>					
72-4200 Grants	8,495	-	708	-	N/A
72-6300 Sales of Service	924,916	904,470	935,857	935,000	3.38%
72-6305 Wood Chipping/Mulch	105	250	-	250	0.00%
72-6600 Penalties	5,933	6,500	2,918	6,500	0.00%
72-6306 Recycle Revenue	7,335	6,500	6,261	5,000	-23.08%
72-7200 Miscellaneous	226	-	205	-	N/A
72-7500 Gain on Sale of Assets	-	-	-	-	N/A
Subtotal	947,009	917,720	945,949	946,750	3.16%
<b><u>GAS DEPARTMENT</u></b>					
73-4200 Grants	34,488	-	2,741	-	N/A
73-6300 Sales of Service	799,221	725,000	619,165	655,000	-9.66%
73-6400 Service Line Fees	-	500	-	500	0.00%
73-6500 Sale of Materials	-	-	-	-	N/A
73-6600 Penalties	4,953	5,000	2,291	5,000	0.00%
73-6700 Service Charge	230	700	230	300	-57.14%
73-7200 Miscellaneous	293	-	3,050	-	N/A
73-7500 Gain on Sale of Assts	1,620	-	4,140	-	N/A
Subtotal	840,804	731,200	631,618	660,800	-9.63%

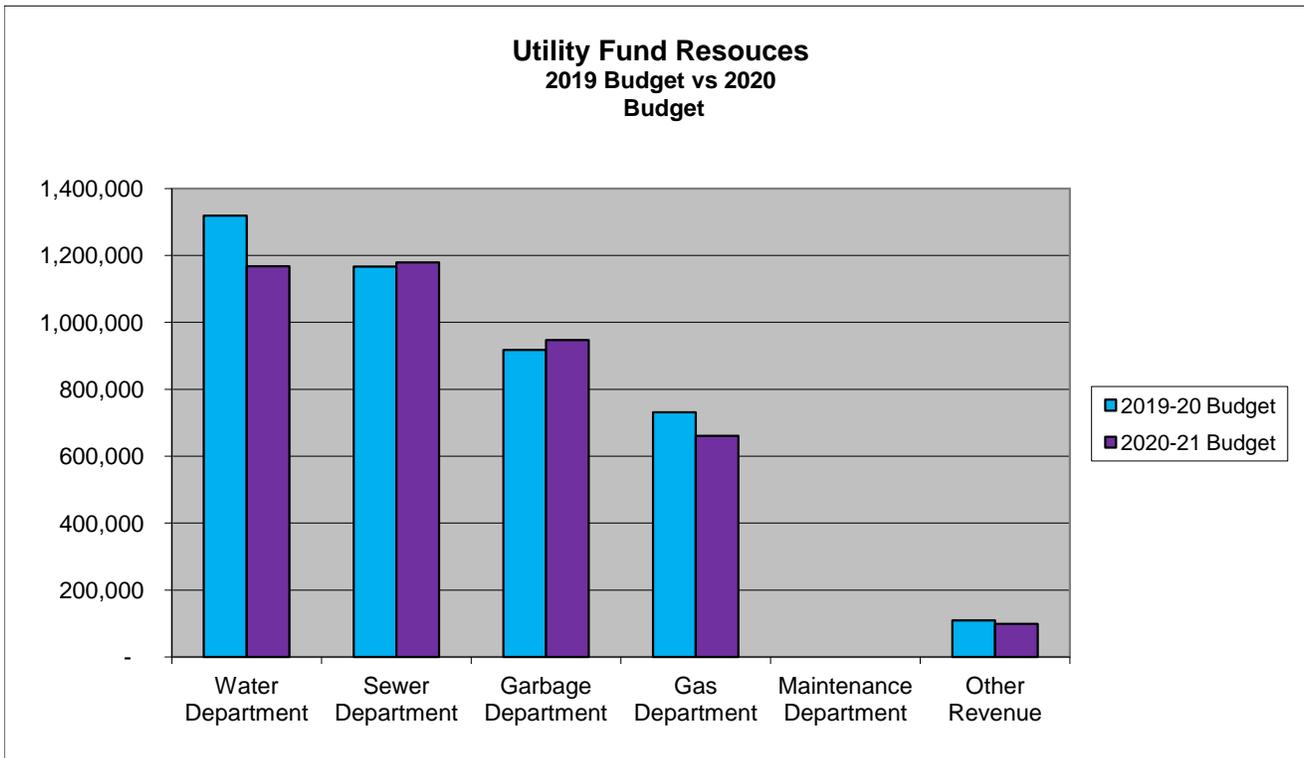
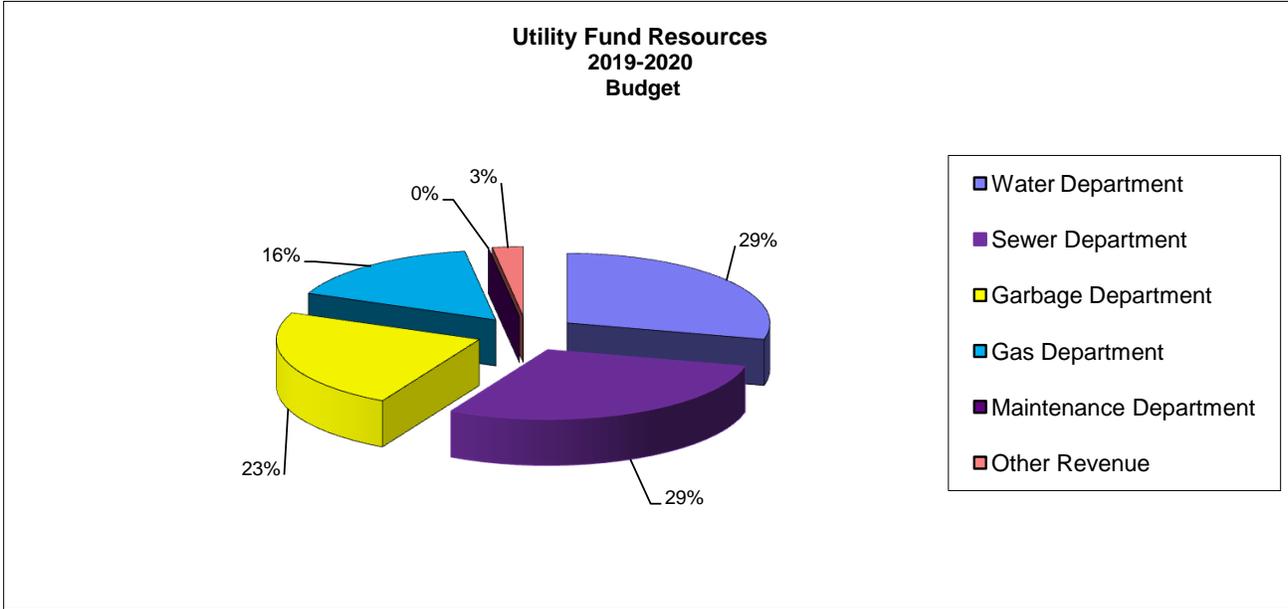
**CITY OF COLUMBUS, TEXAS  
2020-2021 BUDGET**

**UTILITY FUND REVENUES**

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
~REVENUE DETAIL (Continued)~					
<b><u>MAINTENANCE DEPARTMENT</u></b>					
74-6300 Sales of Service	25,002	-	-	-	N/A
Subtotal	25,002	-	-	-	N/A
<b><u>OTHER REVENUE</u></b>					
05-5100 Investments	27,404	19,000	13,000	8,500	-55.26%
05-6800 Insufficient Checks	120	100	160	100	0.00%
05-7200 Miscellaneous	20	500	1	500	0.00%
05-7250 Overage/Shortage	119	-	59	-	N/A
05-7500 Gain on Sale of Assets	-	-	1,260	-	N/A
05-7800 Capital Lease Proceeds	-	-	-	-	N/A
05-7110 Intergovernmental (CCIDC)	90,000	90,000	90,000	90,000	0.00%
05-7175 Transfer from Debt Service	206	-	77	-	N/A
Subtotal	117,869	109,600	104,557	99,100	-9.58%
<b>TOTAL REVENUES</b>	<b>\$ 4,001,474</b>	<b>\$ 4,244,038</b>	<b>\$ 4,119,321</b>	<b>\$ 4,053,630</b>	<b>-4.49%</b>

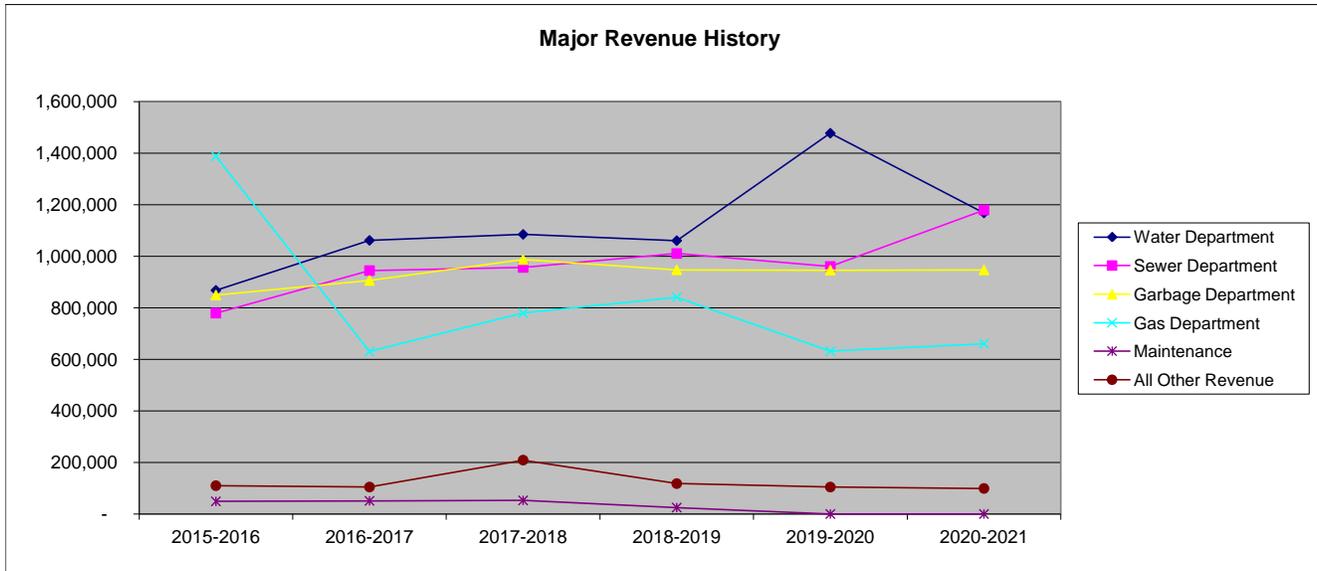
**CITY OF COLUMBUS, TEXAS  
2020-2021 BUDGET**

**UTILITY FUND REVENUE SUMMARY**



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

**UTILITY FUND REVENUE SUMMARY**



	<b>Actual 2015-2016</b>	<b>Actual 2016-2017</b>	<b>Actual 2017-2018</b>	<b>Actual 2018-2019</b>	<b>Estimated 2019-2020</b>	<b>Budgeted 2020-2021</b>
Water Department	867,695	1,061,350	1,084,666	1,060,348	1,477,098	1,167,850
Sewer Department	779,310	944,107	956,602	1,010,441	960,100	1,179,130
Garbage Department	849,244	905,690	986,885	947,009	945,949	946,750
Gas Department	1,387,810	630,457	779,727	840,804	631,618	660,800
Maintenance	48,984	50,975	52,759	25,002	-	-
All Other Revenue	109,885	104,603	209,050	117,869	104,557	99,100
<b>TOTAL</b>	<b>4,042,928</b>	<b>3,697,182</b>	<b>4,069,689</b>	<b>4,001,474</b>	<b>4,119,321</b>	<b>4,053,630</b>

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

**UTILITY EXPENDITURE SUMMARY**

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 678,901	\$ 649,914	\$ 609,673	\$ 669,444	3.01%
Maintenance & Supplies	259,084	745,720	359,467	580,428	-22.17%
Services	1,618,261	1,502,289	1,354,383	1,494,972	-0.49%
Transfers	1,439,548	1,408,065	1,376,207	1,463,636	3.95%
Subtotal	<u>3,995,794</u>	<u>4,305,988</u>	<u>3,699,730</u>	<u>4,208,480</u>	-2.26%
Capital Outlay	<u>417,786</u>	<u>1,232,154</u>	<u>721,691</u>	<u>640,942</u>	-47.98%
Total Expenditures	<u><u>4,413,580</u></u>	<u><u>5,538,142</u></u>	<u><u>4,421,421</u></u>	<u><u>4,849,422</u></u>	

**~AUTHORIZED POSITIONS~**

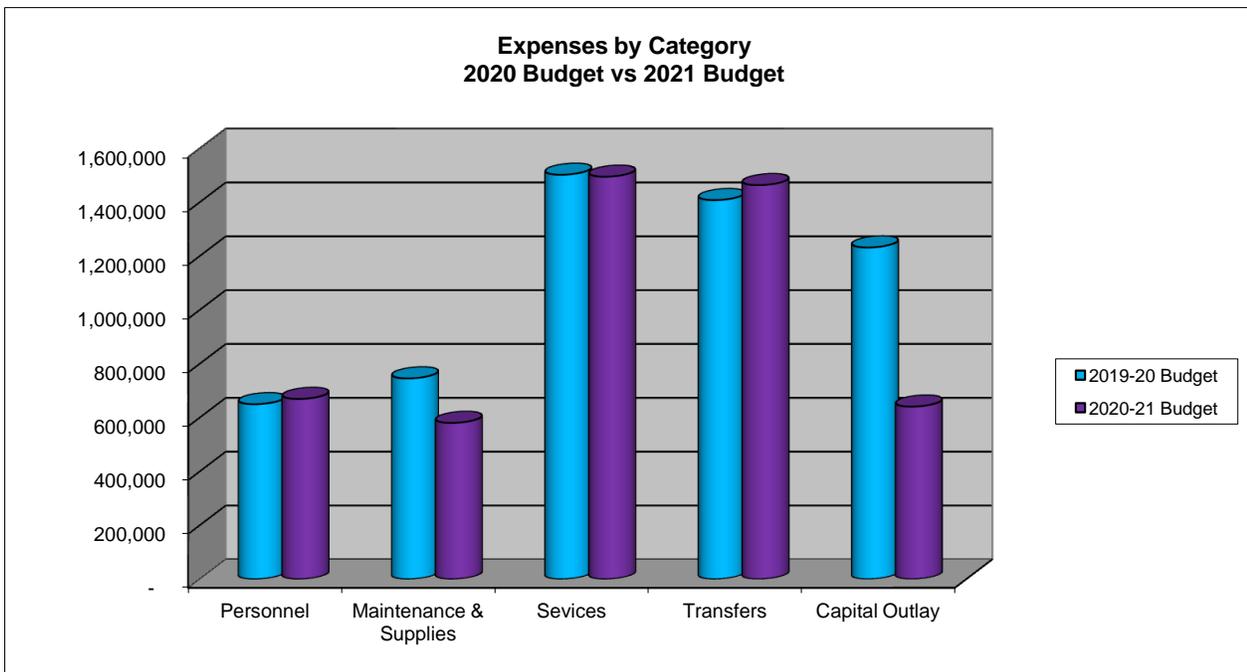
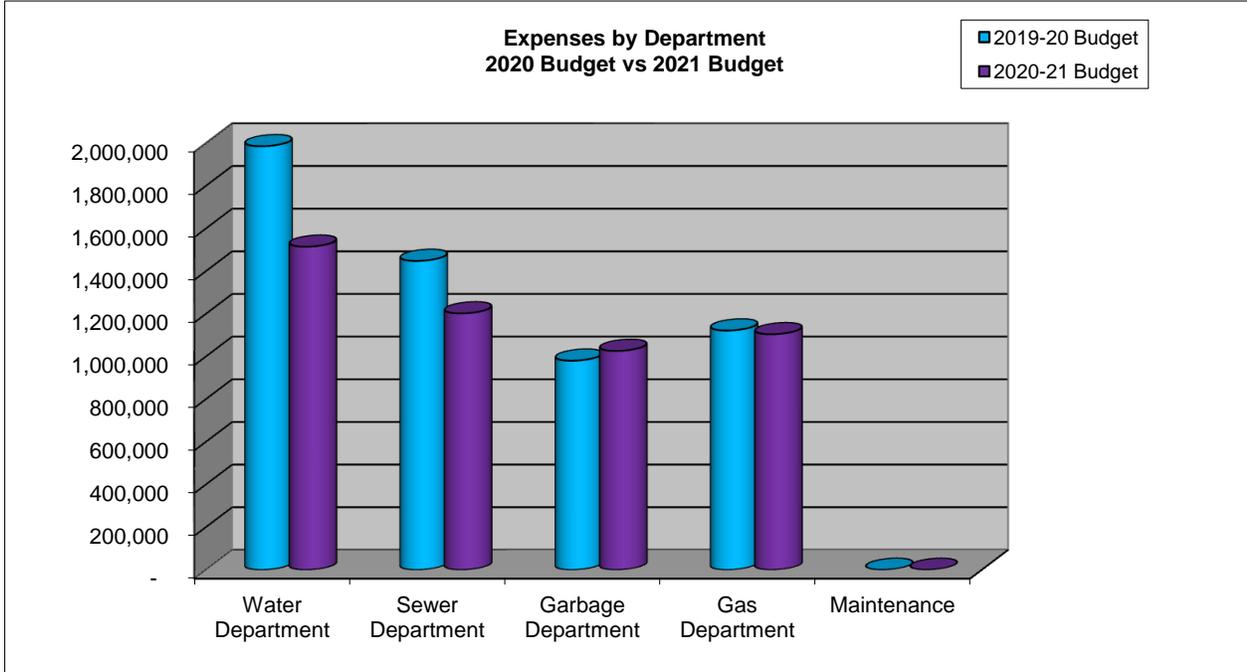
Water	3.75	3.75	3.75	3.75	0.00%
Sewer	2.50	2.50	2.50	2.50	0.00%
Garbage	0.50	0.50	0.50	0.50	0.00%
Gas	3.75	3.75	3.75	3.75	0.00%
Maintenance	1.00	1.00	1.00	-	-100.00%
Total Personnel	<u>11.50</u>	<u>11.50</u>	<u>11.50</u>	<u>10.50</u>	-8.70%

**~DEPARTMENT SUMMARY~**

Water	\$ 1,585,280	\$ 1,986,326	\$ 1,771,734	\$ 1,515,267	-23.72%
Sewer	865,436	1,448,742	923,563	1,202,607	-16.99%
Garbage	986,349	980,763	994,159	1,026,578	4.67%
Gas	945,859	1,122,311	731,966	1,104,969	-1.55%
Maintenance	30,655	-	-	-	N/A
Total Expenditures	<u><u>\$ 4,413,580</u></u>	<u><u>\$ 5,538,142</u></u>	<u><u>\$ 4,421,421</u></u>	<u><u>\$ 4,849,422</u></u>	-12.44%

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

**UTILITY FUND EXPENSE SUMMARY**



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

**Fund:**  
Utility

**Department:**  
Water

**Account:**  
03-70

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 273,311	\$ 260,960	\$ 255,630	\$ 275,834	5.70%
Maintenance & Supplies	102,435	307,125	196,972	201,709	-34.32%
Services	226,606	100,925	101,169	104,096	3.14%
Debt Service	-	-	-	-	N/A
Transfers	890,233	836,447	810,670	859,176	2.72%
Subtotal	1,492,586	1,505,457	1,364,441	1,440,815	-4.29%
Capital Outlay	92,695	480,869	407,293	74,452	-84.52%
Total Expenditures	\$ 1,585,280	\$ 1,986,326	\$ 1,771,734	\$ 1,515,267	-23.72%

**~AUTHORIZED POSITIONS~**

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

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 180,632	\$ 176,362	\$ 170,000	\$ 186,084	
8103 Wages, Overtime	3,786	3,800	5,500	6,000	
8107 Longevity	3,185	3,335	3,340	3,455	
8120 Social Security	13,604	14,038	14,127	14,959	
8130 TMRS Retirement	33,262	23,331	23,895	24,861	
8140 Health & Life Insurance	34,515	35,127	34,291	35,146	
8150 Workers' Compensation	4,327	4,967	4,478	5,330	
Subtotal	273,311	260,960	255,630	275,834	5.70%

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

**Fund:**  
Utility

**Department:**  
Water

**Account:**  
03-70

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	38,959	30,000	49,000	30,000	
8240 Gas & Oil	5,233	6,500	5,670	6,500	
8245 Office Supplies	815	1,700	1,100	1,700	
8246 Postage	2,732	3,000	2,000	3,000	
8250 Chemical Supplies	14,400	30,000	3,850	20,000	
8260 Building Maintenance	6	500	133	500	
8264 Software Maintenance	4,417	15,225	6,715	33,009	
8266 Vehicle Maintenance	2,085	1,500	1,500	1,500	
8267 Equipment Maintenance	31,639	200,000	125,000	102,000	
8268 Other Maintenance	86	16,200	233	1,000	
8280 Small Tools	1,041	1,500	895	1,500	
8285 Wearing Apparel	1,023	1,000	875	1,000	
8290 Storm Recovery	-	-	-	-	
Subtotal	102,435	307,125	196,972	201,709	-34.32%
<b>Services</b>					
8312 Maint Shop Labor	4,546	-	-	-	
8315 Bad Debt	1,929	2,500	2,500	2,500	
8321 Dues & Subscriptions	900	800	900	900	
8326 Electricity	60,018	70,275	67,331	70,000	
8332 Liability Insurance	628	725	578	607	
8333 Vehicle Insurance	1,200	1,275	1,274	1,350	
8335 Building Insurance	-	-	1,664	1,789	
8340 Laboratory Analysis	2,232	4,000	6,550	6,000	
8350 Training	936	1,000	1,333	1,500	
8355 Outside Services	8,725	11,000	11,172	10,000	
8359 Regulatory Permitting	4,073	4,100	4,023	4,100	
8362 Printing & Advertising	32	300	154	300	
8363 Professional Services	-	200	-	200	
8365 Engineering Fees	-	500	-	500	
8373 One Call Notification	182	250	214	250	
8374 Capital Lease Payments	137,788	-	-	-	
8380 Telephone	1,802	2,000	1,563	2,000	
8390 Miscellaneous	816	800	715	800	
8392 Economic Dev Contract	800	1,200	1,200	1,300	
Subtotal	226,606	100,925	101,169	104,096	3.14%

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

**Fund:**  
Utility

**Department:**  
Water

**Account:**  
03-70

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
<b>Capital Outlay</b>					
8410 Buildings	-	-	-	-	
8420 Improvements	666	20,000	-	-	
8420 Improvements	-	-	-	-	
8422 Water Distribution System	51,146	402,500	351,860	-	
8423 Water Plant	-	-	-	-	
8424 Telemetry	-	-	-	-	
8425 Tower Demo	-	-	-	-	
8465 Software	-	-	-	16,083	
8471 Water Well	-	-	-	-	
8480 Vehicles	37,243	18,369	31,028	18,369	
8490 Equipment	3,639	40,000	24,405	40,000	
Subtotal	<u>92,695</u>	<u>480,869</u>	<u>407,293</u>	<u>74,452</u>	-84.52%
<b>Interest</b>					
8525 Interest Due on Notes	2,736	8,247	1,238	1,250	
	<u>2,736</u>	<u>8,247</u>	<u>1,238</u>	<u>1,250</u>	
<b>Transfers</b>					
8393 Gross Receipts Fee	83,281	83,560	88,498	92,640	
8605 Transfer to General Fund	201,234	152,522	122,894	163,570	
8607 Transfer to Debt Service Fund	584,219	570,365	569,279	572,966	
8610 Transfer to Equipment Fund	5,000	5,000	5,000	5,000	
8611 Transfer to Fire Equip Fund	16,500	25,000	25,000	25,000	
Subtotal	<u>890,233</u>	<u>836,447</u>	<u>810,670</u>	<u>859,176</u>	2.72%
Total Expenditures	<u>\$ 1,588,016</u>	<u>\$ 1,994,573</u>	<u>\$ 1,772,972</u>	<u>\$ 1,516,517</u>	-23.97%

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

**Fund:**  
Utility

**Department:**  
Sewer

**Account:**  
03-71

<b>Classification</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>	<b>2019-2020 Estimate</b>	<b>2020-2021 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 169,175	\$ 186,357	\$ 155,829	\$ 185,987	-0.20%
Maintenance & Supplies	103,916	317,695	112,277	275,032	-13.43%
Services	120,666	122,865	98,612	109,279	-11.06%
Debt Service	-	-	-	-	N/A
Transfers	287,175	290,540	293,170	301,903	3.91%
Subtotal	<u>680,932</u>	<u>917,457</u>	<u>659,887</u>	<u>872,201</u>	-4.93%
Capital Outlay	184,503	531,285	263,675	330,407	N/A
Total Expenditures	<u>\$ 865,436</u>	<u>\$ 1,448,742</u>	<u>\$ 923,563</u>	<u>\$ 1,202,607</u>	-16.99%

**~AUTHORIZED POSITIONS~**

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

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 116,452	\$ 130,581	\$ 108,377	\$ 131,353	
8103 Wages, Overtime	1,865	2,000	2,980	2,000	
8107 Longevity	2,293	1,995	1,598	970	
8120 Social Security	9,202	10,295	8,500	10,276	
8130 TMRS Retirement	15,788	17,105	14,350	17,059	
8140 Health & Life Insurance	21,583	22,026	17,903	22,029	
8150 Workers' Compensation	1,994	2,355	2,121	2,301	
Subtotal	<u>169,175</u>	<u>186,357</u>	<u>155,829</u>	<u>185,987</u>	-0.20%

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

**Fund:**  
Utility

**Department:**  
Sewer

**Account:**  
03-71

<b>Classification</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>	<b>2019-2020 Estimate</b>	<b>2020-2021 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	5,539	6,500	6,603	6,500	
8240 Gas & Oil	5,471	8,000	3,500	6,000	
8245 Office Supplies	408	1,500	1,100	1,500	
8246 Postage	2,254	2,500	2,000	2,500	
8250 Chemical Supplies	45,386	40,000	55,000	45,000	
8260 Building Maintenance	6	12,000	133	10,000	
8264 Software Maintenance	4,417	7,500	5,440	24,837	
8266 Vehicle Maintenance	2,690	8,500	1,350	4,000	
8267 Equipment Maintenance	33,781	160,000	35,000	104,000	
8268 Other Maintenance	81	1,000	87	500	
8280 Small Tools	2,844	3,000	1,300	3,000	
8285 Wearing Apparel	1,040	850	765	850	
8290 Storm Recovery	-	66,345	-	66,345	
Subtotal	103,916	317,695	112,277	275,032	-13.43%
<b>Services</b>					
8312 Maint Shop Labor	6,440	-	-	-	
8315 Bad Debt	1,464	1,000	1,200	1,000	
8321 Dues & Subscriptions	111	1,000	486	750	
8326 Electricity	55,761	70,000	55,839	56,000	
8332 Liability Insurance	706	815	649	815	
8333 Vehicle Insurance	1,882	2,000	1,998	2,000	
8335 Building Insurance	-	-	1,664	1,789	
8340 Laboratory Analysis	17,806	20,000	16,413	18,500	
8341 Waste Disposal	1,543	6,000	3,526	6,000	
8350 Training	1,201	2,000	750	2,000	
8355 Outside Services	9,292	9,250	7,101	9,250	
8359 Regulatory Permitting	9,287	6,500	6,573	6,700	
8363 Professional Services	377	1,000	-	1,000	
8365 Engineering Fees	-	500	-	500	
8373 One Call Notification	59	150	214	225	
8374 Capital Lease Payments	12,772	-	-	-	
8380 Telephone	1,166	1,200	1,000	1,200	
8385 Utilities	-	-	-	-	
8390 Miscellaneous	-	250	-	250	
8392 Economic Dev Contract	800	1,200	1,200	1,300	
Subtotal	120,666	122,865	98,612	109,279	-11.06%

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

**Fund:**  
Utility

**Department:**  
Sewer

**Account:**  
03-71

<b>Classification</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>	<b>2019-2020 Estimate</b>	<b>2020-2021 Budget</b>	<b>Var %</b>
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Capital Outlay</b>					
8425 Tower Demo	-				
8420 Improvements	100	342,200	205,771	136,429	
8426 Diffuser	-	-	-	-	
8465 Software	-	-	-	16,083	
8472 Lift Stations	-	-	-	-	
8480 Vehicles	67,227	15,000	10,414	10,414	
8490 Equipment	34,177	12,000	22,886	30,000	
8495 Storm Recovery	82,999	162,085	24,605	137,480	
Subtotal	<u>184,503</u>	<u>531,285</u>	<u>263,675</u>	<u>330,407</u>	
<b>Interest</b>					
8525 Interst Due on Notes	1,635	3,358	1,506	1,600	
	<u>1,635</u>	<u>3,358</u>	<u>1,506</u>	<u>1,600</u>	
<b>Transfers</b>					
8393 Gross Receipts Fee	76,090	75,240	76,254	76,244	
8605 Transfer to General Fund	91,914	101,522	103,138	112,090	
8607 Transfer to Debt Service Fund	116,021	113,778	113,778	113,569	
8610 Transfer to Equipment Fund	3,150	-	-	-	
Subtotal	<u>287,175</u>	<u>290,540</u>	<u>293,170</u>	<u>301,903</u>	3.91%
Total Expenditures	<u><u>\$ 867,070</u></u>	<u><u>\$ 1,452,100</u></u>	<u><u>\$ 925,068</u></u>	<u><u>\$ 1,204,207</u></u>	-17.07%

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

**Fund:**  
Utility

**Department:**  
Garbage

**Account:**  
03-72

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 20,697	\$ 21,077	\$ 20,748	\$ 21,679	2.86%
Maintenance & Supplies	9,654	13,750	9,966	14,212	3.36%
Services	836,746	844,414	860,306	878,597	4.05%
Transfers	91,914	101,522	103,139	112,090	10.41%
Subtotal	<u>959,011</u>	<u>980,763</u>	<u>994,159</u>	<u>1,026,578</u>	4.67%
Capital Outlay	27,338	-	-	-	
Total Expenditures	<u>\$ 986,349</u>	<u>\$ 980,763</u>	<u>\$ 994,159</u>	<u>\$ 1,026,578</u>	4.67%

**~AUTHORIZED POSITIONS~**

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

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 16,843	\$ 17,148	\$ 16,900	\$ 17,662	
8107 Longevity	120	120	120	120	
8120 Social Security	1,306	1,321	1,326	1,360	
8130 TMRS Retirement	950	956	955	985	
8140 Health & Life Insurance	870	888	867	889	
8150 Workers' Compensation	608	644	581	663	
Subtotal	<u>20,697</u>	<u>21,077</u>	<u>20,748</u>	<u>21,679</u>	2.86%

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

**Fund:**  
Utility

**Department:**  
Garbage

**Account:**  
03-72

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	49	300	92	300	
8240 Gas & Oil	313	350	433	450	
8245 Office Supplies	355	750	924	1,000	
8246 Postage	2,184	2,500	1,950	2,500	
8264 Software Maintenance	3,367	4,225	3,539	4,337	
8268 Other Maintenance	3,332	5,500	2,973	5,500	
8280 Small Tools	-	50	-	50	
8285 Wearing Apparel	53	75	54	75	
8290 Storm Recovery	-	-	-	-	
Subtotal	9,654	13,750	9,966	14,212	3.36%
<b>Services</b>					
8315 Bad Debt	309	500	500	500	
8332 Liability Insurance	671	775	617	775	
8333 Vehicle Insurance	447	475	474	475	
8335 Building Insurance	110	110	1,659	1,700	
8341 Waste Disposal	835,209	841,604	857,056	874,197	
8355 Outside Services	-	550	-	550	
8362 Printing & Advertising	-	150	-	150	
8380 Telephone	-	200	-	200	
8390 Miscellaneous	-	50	-	50	
Subtotal	836,746	844,414	860,306	878,597	4.05%
<b>Capital Outlay</b>					
8490 Equipment	27,338	-	-	-	
Subtotal	27,338	-	-	-	N/A
<b>Transfers</b>					
8605 Transfer to General Fund	91,914	101,522	103,139	112,090	
8607 Transfer to Debt Service Fund	-	-	-	-	
Subtotal	91,914	101,522	103,139	112,090	10.41%
Total Expenditures	\$ 986,349	\$ 980,763	\$ 994,159	\$ 1,026,578	4.67%

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

**Fund:**  
Utility

**Department:**  
Gas

**Account:**  
03-73

<b>Classification</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>	<b>2019-2020 Estimate</b>	<b>2020-2021 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 176,654	\$ 181,520	\$ 177,466	\$ 185,944	2.44%
Maintenance & Supplies	40,088	107,150	40,252	89,476	-16.49%
Services	445,641	434,085	294,296	403,000	-7.16%
Transfers	170,226	179,556	169,229	190,466	6.08%
Subtotal	<u>832,609</u>	<u>902,311</u>	<u>681,243</u>	<u>868,886</u>	-3.70%
Capital Outlay	113,250	220,000	50,723	236,083	7.31%
Total Expenditures	<u>\$ 945,859</u>	<u>\$ 1,122,311</u>	<u>\$ 731,966</u>	<u>\$ 1,104,969</u>	-1.55%

**~AUTHORIZED POSITIONS~**

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

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 117,571	\$ 120,158	\$ 118,920	\$ 123,607	
8103 Wages, Overtime	5,529	5,900	4,148	5,900	
8107 Longevity	2,065	2,245	2,245	2,425	
8120 Social Security	8,641	9,815	9,253	10,093	
8130 TMRS Retirement	15,621	15,598	15,874	16,061	
8140 Health & Life Insurance	25,816	26,288	25,659	26,300	
8150 Workers' Compensation	1,411	1,516	1,367	1,558	
Subtotal	<u>176,654</u>	<u>181,520</u>	<u>177,466</u>	<u>185,944</u>	2.44%

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

**Fund:**  
Utility

**Department:**  
Gas

**Account:**  
03-73

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
<b>~EXPENDITURE DETAIL (Continued)~</b>					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	17,272	20,600	19,213	20,600	
8240 Gas & Oil	3,646	4,500	3,181	4,500	
8245 Office Supplies	411	1,700	1,116	1,700	
8246 Postage	2,250	2,500	2,000	2,500	
8260 Build Maintenance	-	500	133	500	
8264 Software Maintenance	4,417	13,050	6,190	26,876	
8266 Vehicle Maintenance	1,973	1,500	1,076	1,500	
8267 Equipment Maintenance	7,150	54,000	3,800	25,000	
8268 Other Maintenance	86	800	87	800	
8280 Small Tools	1,007	6,500	1,568	3,500	
8285 Wearing Apparel	1,876	1,500	1,888	2,000	
8290 Storm Recovery	-	-	-	-	
Subtotal	40,088	107,150	40,252	89,476	-16.49%
<b>Services</b>					
8312 Maint Shop Labor	1,894	-	-	-	
8315 Bad Debt	1,552	500	500	500	
8321 Dues & Subscriptions	644	400	220	400	
8332 Liability Insurance	875	1,000	797	1,000	
8333 Vehicle Insurance	1,496	1,590	1,588	1,590	
8335 Building Insurance	385	385	2,047	2,200	
8350 Training	7,725	15,000	5,600	15,000	
8355 Outside Services	20,029	40,000	22,409	25,000	
8360 Gas Purchased Discount	(24,461)	(30,000)	(21,375)	(28,000)	
8361 Gas Purchased	390,961	400,000	280,000	380,000	
8363 Professional Services	-	3,000	500	3,000	
8373 One Call Notification	199	110	160	110	
8374 Capital Lease Payments	42,962	-	-	-	
8380 Telephone	581	700	650	700	
8390 Miscellaneous	-	200	-	200	
8392 Economic Dev Contract	800	1,200	1,200	1,300	
Subtotal	445,641	434,085	294,296	403,000	-7.16%
<b>Capital Outlay</b>					
8420 Improvements	833	-	-	-	
8440 Mains & Lines	112,060	220,000	50,723	220,000	
8450 Meters & Regulators	357	-	-	-	
8465 Software	-	-	-	16,083	
8490 Equipment	-	-	-	-	
Subtotal	113,250	220,000	50,723	236,083	7.31%

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

**Fund:**  
Utility

**Department:**  
Gas

**Account:**  
03-73

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
<b>Interest</b>					
8525 Interest Due on Notes	-	-	3,658	3,658	
	-	-	3,658	3,658	
<b>Transfers</b>					
8393 Gross Receipts Fee	38,806	41,000	32,000	41,000	
8605 Transfer to General Fund	91,914	101,522	100,329	112,090	
8607 Transfer to Debt Service Fund	32,886	32,034	31,900	32,376	
8610 Transfer to Equipment Fund	6,620	5,000	5,000	5,000	
Subtotal	170,226	179,556	169,229	190,466	6.08%
Total Expenditures	<u>\$ 945,859</u>	<u>\$ 1,122,311</u>	<u>\$ 735,624</u>	<u>\$ 1,108,627</u>	-1.22%

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

**Fund:**  
Utility

**Department:**  
Maintenance

**Account:**  
03-74

<b>Classification</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>	<b>2019-2020 Estimate</b>	<b>2020-2021 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
Personnel	\$ 39,063	\$ -	\$ -	\$ -	
Maintenance & Supplies	2,992	-	-	-	
Services	(11,399)	-	-	-	
Subtotal	<u>30,655</u>	-	-	-	N/A
Total Expenditures	<u>\$ 30,655</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A

**~AUTHORIZED POSITIONS~**

<u>Position Title</u>					
Foreman	1.00	1.00	1.00	-	
Total Personnel	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	-	-100.00%

**~EXPENDITURE DETAIL~**

<b>Personnel</b>					
8102 Wages	\$ 25,875	\$ -	\$ -	\$ -	
8103 Wages, Overtime	10	-	-	-	
8107 Longevity	1,100	-	-	-	
8120 Social Security	2,255	-	-	-	
8130 TMRS Retirement	4,226	-	-	-	
8140 Health & Life Insurance	4,322	-	-	-	
8150 Workers' Compensation	1,275	-	-	-	
Subtotal	<u>39,063</u>	-	-	-	N/A

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

**Fund:**  
Utility

**Department:**  
Maintenance

**Account:**  
03-74

Classification	2018-2019 Actual	2019-2020 Budget	2019-2020 Estimate	2020-2021 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
<b>Maintenance &amp; Supplies</b>					
8210 General Supplies	542	-	-	-	
8240 Gas & Oil	392	-	-	-	
8245 Office Supplies	23	-	-	-	
8266 Vehicle Maintenance	213	-	-	-	
8268 Other Maintenance	1,192	-	-	-	
8280 Small Tools	396	-	-	-	
8285 Wearing Apparel	235	-	-	-	
8290 Storm Recovery	-	-	-	-	
Subtotal	2,992	-	-	-	N/A
<b>Services</b>					
8313 Reimb. Maintenance Labor	(12,880)	-	-	-	
8326 Electricity	896	-	-	-	
8380 Telephone	585	-	-	-	
Subtotal	(11,399)	-	-	-	N/A
Total Expenditures	\$ 30,655	\$ -	\$ -	\$ -	N/A

## UTILITY CAPITAL PROJECTS FUND

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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.

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

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

<b>Classification</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>	<b>2019-2020 Estimate</b>	<b>2020-2021 Budget</b>	<b>Var %</b>
<b>~UTILITY CAPITAL PROJECT FUND SUMMARY~</b>					
<b>Resources:</b>					
Total Beginning Balance	\$ 1,500,478	\$ 1,171,821	\$ 1,205,709	\$ 568,359	N/A
Revenues & Transfers In	42,521	6,000	20,000	6,000	N/A
Total Funds Available	<u>1,542,999</u>	<u>1,177,821</u>	<u>1,225,709</u>	<u>574,359</u>	N/A
<b>Uses/Deductions</b>					
Expenditures & Transfers Out	337,289	1,122,037	657,350	568,359	N/A
<b>Ending Fund Balance</b>					
Total Ending Fund Balance	1,205,709	55,784	568,359	6,000	N/A
<b>Fund Total</b>	<u>\$ 1,205,709</u>	<u>\$ 55,784</u>	<u>\$ 568,359</u>	<u>\$ 6,000</u>	
<b>Net Revenue (Expenditures)</b>	(294,769)	(1,116,037)	(637,350)	(562,359)	

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

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

<b>Classification</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>	<b>2019-2020 Estimate</b>	<b>2020-2021 Budget</b>	<b>Var %</b>
<b>~FUNCTION AND CLASSIFICATION SUMMARY~</b>					
<b>Revenues</b>					
4200 Grants	-	-	-	-	N/A
5109 Interest	42,521	6,000	20,000	6,000	N/A
7112 Bond Proceeds	-	-	-	-	N/A
7240 Premium on Bonds	-	-	-	-	N/A
<b>Total Revenues</b>	<b>\$ 42,521</b>	<b>\$ 6,000</b>	<b>\$ 20,000</b>	<b>\$ 6,000</b>	<b>N/A</b>
<b>Expenditures</b>					
Personnel	\$ -	\$ -	\$ -	\$ -	N/A
Maintenance & Supplies	-	-	-	-	N/A
Services	-	-	-	-	N/A
Debt Service	\$ -	\$ -	\$ -	\$ -	N/A
Transfers	-	-	-	-	N/A
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
Capital Outlay	337,289	1,122,037	657,350	568,359	N/A
<b>Total Expenditures</b>	<b>\$ 337,289</b>	<b>\$ 1,122,037</b>	<b>\$ 657,350</b>	<b>\$ 568,359</b>	<b>N/A</b>

**~AUTHORIZED POSITIONS~**

<b>Capital Outlay</b>					
8410 Buildings	-	-	-	-	
8440 Gas Lines	-	-	-	103,672	
8450 Gas Regulators/Meters	-	-	-	-	
8420 Improvements	100	294,150	-	294,150	
8422 Water Distribution System	337,189	827,887	657,350	170,537	
8423 Water Plant	-	-	-	-	
8424 Telemetry	-	-	-	-	
8425 Tower Demolition	-	-	-	-	
8460 Office Equipment	-	-	-	-	
8465 Software	-	-	-	-	
8471 Water Well	-	-	-	-	
8480 Vehicles	-	-	-	-	
8490 Equipment	-	-	-	-	
<b>Subtotal</b>	<b>337,289</b>	<b>1,122,037</b>	<b>657,350</b>	<b>568,359</b>	<b>-49.35%</b>
<b>Total Expenditures</b>	<b>\$ 337,289</b>	<b>\$ 1,122,037</b>	<b>\$ 657,350</b>	<b>\$ 568,359</b>	<b>N/A</b>

**Project Detail**

	<b>Fund Revenues</b>
Bond Proceeds	\$ 3,000,000
Grants - FEMA	89,368
Interest & Fee Refund Revenue	132,961
Total Revenue	<u>3,222,328</u>
	<b>Spent to Date</b>
	<hr/>
Water Projects	
Filtration System	2,225,728
Waterline Project	30,198
Waterline Grant Overages	187,199
Gas Projects	
New KWI Meter Run	15,250
Sewer Projects	
WWTP Outfall	153,007
Total Spent to Date	<hr/> 2,611,382
Total Funds Available	<hr/> <u>\$ 610,946</u>

## **Supplemental Information**

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

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

Administration Department	Admin. 16%	Water 21%	Sewer 21%	Garbage 21%	Gas 21%	Total 100%
<b>Personnel</b>						
8102 Wages	\$ 37,807	\$ 49,622	\$ 49,622	\$ 49,622	\$ 49,622	\$ 236,293
8107 Longevity	178	234	234	234	234	1,115
8106 Council Attendance	1,360	1,785	1,785	1,785	1,785	8,500
8120 Social Security	3,010	3,951	3,951	3,951	3,951	18,812
8130 TMRS Retirement	4,823	6,330	6,330	6,330	6,330	30,142
8140 Health & Life Insurance	4,272	5,607	5,607	5,607	5,607	26,702
8150 Workers' Compensation	113	148	148	148	148	705
<b>Maintenance &amp; Supplies</b>						
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	3,188	4,184	4,184	4,184	4,184	19,924
8267 Equipment Maintenance	-	-	-	-	-	-
<b>Services</b>						
8317 Appraisal District Fee	4,634	6,082	6,082	6,082	6,082	28,961
8321 Dues & Subscriptions	536	704	704	704	704	3,350
8325 Election Expense	3,600	4,725	4,725	4,725	4,725	22,500
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	6,000	7,875	7,875	7,875	7,875	37,500
8367 Legal Fees	4,000	5,250	5,250	5,250	5,250	25,000
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	-	51,480	-	-	-	51,480
<b>Total</b>	<b>\$ 85,402</b>	<b>\$ 163,570</b>	<b>\$ 112,090</b>	<b>\$ 112,090</b>	<b>\$ 112,090</b>	<b>585,244</b>

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

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

Fund/Department Position Title	2017-2018 Actual	2018-2019 Budget	2018-2019 Estimate	2019-2020 Budget	Var %
<b>GENERAL FUND:</b>					
<b><u>Administration</u></b>					
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	3.00	3.00	3.00	3.00	0.00%
<b><u>Municipal Court</u></b>					
Judge	1.00	1.00	1.00	1.00	
Clerk	0.50	0.50	0.50	0.50	
Subtotal	1.50	1.50	1.50	1.50	0.00%
<b><u>Police Department</u></b>					
Police Chief	1.00	1.00	1.00	1.00	
Police Captain	-	-	1.00	1.00	
Police Lieutenant	1.00	1.00	1.00	1.00	
Police Sergeant	3.00	3.00	1.00	1.00	
Police Detective	-	-	1.00	1.00	
Police Corporal	-	-	2.00	2.00	
Patrol Officer	6.00	6.00	4.00	4.00	
Administrative Assistant	1.00	1.00	1.00	1.00	
Subtotal	12.00	12.00	12.00	12.00	0.00%
<b><u>Fire Department</u></b>					
Administrative Assistant	-	0.20	0.20	0.20	
Subtotal	-	-	-	0.20	100%
<b><u>Code Enforcement</u></b>					
Fire Marshal	-	0.48	0.48	0.48	
Administrative Assistant	-	0.80	0.80	0.80	
Building Inspector	1.00	1.00	1.00	1.00	
Subtotal	1.00	2.28	2.28	2.28	0.00%
<b><u>Parks Department</u></b>					
Superintendent	0.45	0.45	0.45	0.45	
Laborer	2.90	2.90	3.00	3.00	
Subtotal	3.35	3.35	3.45	3.45	2.99%
<b><u>Swimming Pool</u></b>					
Pool Manager	0.20	0.20	0.20	0.20	
Life Guards	0.70	0.70	0.70	0.70	
Subtotal	0.90	0.90	0.90	0.90	0.00%

<b><u>Golf Course</u></b>					
No Authorized Positions	-	-	-	-	
Subtotal	-	-	-	-	n/a
<b><u>Library</u></b>					
Library Director	1.00	1.00	1.00	1.00	
Assistant Librarian	2.00	2.00	2.00	2.00	
Part-time	0.50	0.50	0.50	0.50	
Subtotal	3.50	3.50	3.50	3.50	0.00%
<b><u>Public Works</u></b>					
Superintendent	0.45	0.45	0.45	0.45	
Crew Chief	1.90	1.90	1.90	1.00	
Laborer	1.50	1.50	1.50	2.00	
Subtotal	3.85	3.85	3.85	3.45	-10.39%
<b>Total General Fund</b>	<b>29.10</b>	<b>30.38</b>	<b>30.48</b>	<b>30.28</b>	<b>-0.33%</b>
<b>UTILITY FUND:</b>					
<b><u>Water Department</u></b>					
Superintendent	1.00	1.00	1.00	1.00	
Laborer	1.75	1.75	1.75	1.75	
Clerk	1.00	1.00	1.00	1.00	
Subtotal	3.75	3.75	3.75	3.75	0.00%
<b><u>Sewer Department</u></b>					
Plant Operator	1.00	1.00	1.00	1.00	
Laborer	1.00	1.00	1.00	1.00	
Clerk	0.50	0.50	0.50	0.50	
Subtotal	2.50	2.50	2.50	2.50	0.00%
<b><u>Garbage Department</u></b>					
Superintendent	0.10	0.10	0.10	0.10	
Heavy Garbage Pickup	-	-	-	-	
Recycle Assistant	0.40	0.40	0.40	0.40	
Subtotal	0.50	0.50	0.50	0.50	0.00%
<b><u>Gas Department</u></b>					
Laborer	2.75	2.75	2.75	2.75	
Clerk	1.00	1.00	1.00	1.00	
Subtotal	3.75	3.75	3.75	3.75	0.00%
<b><u>Maintenance</u></b>					
Foreman	1.00	1.00	1.00	-	
Subtotal	1.00	1.00	1.00	-	-100.00%
<b>Total Utility Fund</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>	<b>10.50</b>	<b>-8.70%</b>
<b>TOTAL FTE's</b>	<b>40.60</b>	<b>41.88</b>	<b>41.98</b>	<b>40.78</b>	<b>-2.63%</b>

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

**Chart of Accounts**

**Funds**

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

**Departments**

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

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

**Chart of Accounts**

**Revenues**

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

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

**Chart of Accounts**

**Revenues (Continued)**

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

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

**Chart of Accounts**

**Expenditures**

*Personnel*

- 8102 **Wages** - salaries and hourly wages paid to full-time and part-time City employees
- 8103 **Wages , Overtime** - hourly overtime wages paid to full-time regular City employees
- 8106 **Council Attendance** - stipend paid to City Council members for meeting attendance
- 8107 **Longevity** - annual longevity pay paid to full-time regular City employees
- 8108 **Certification Pay** - additional pay to officers after completion of certain training
- 8120 **Social Security** - 7.65% of all employee wages, overtime, and longevity
- 8130 **TMRS Retirement** - the City's contribution to City employees' retirement
- 8131 **TMRS Unfunded Liability/ Retired Fireman Benefit-** payment to Texas Municipal Retirement System to reduce unfunded liability and dues and contributions to Fireman's Pension Fund
- 8137 **Unemployment** - self-insured payments to eligible former employees
- 8140 **Health Insurance** - medical, dental, and long term disability insurance for eligible employees
- 8150 **Workers' Compensation** - workers' compensation insurance
- 8160 **Disability Insurance** - supplemental insurance

*Maintenance & Supplies*

- 8210 **General Supplies** - consumable supplies that are not otherwise provided for in another line item
- 8211 **Archive Supplies** - supplies for the preservation of archival documents
- 8212 **Books** - collection development purchases
- 8214 **Audio Visual** - collection development purchases
- 8215 **Book Preparation** - supplies to prepare books for check and to repair damaged books
- 8216 **Fire Prevention** - public education fire safety expenditures
- 8218 **Promotional Supplies** - reading program supplies
- 8220 **Janitorial Supplies** - cleaners, cleaning materials and tools
- 8226 **Dog Pound Expense** - animal food and other impound expenditures
- 8227 **Fire/Rescue Supplies** - consumable supplies
- 8230 **Curb & Gutter** - expenditures for curb and gutter projects
- 8240 **Gas & Oil** - vehicle and heavy equipment operating expenditures
- 8245 **Office Supplies** - general office supplies
- 8246 **Postage Supplies** - mailing and shipping expenses
- 8250 **Chemical Supplies** - chemicals
- 8260 **Building Maintenance** - general building maintenance and supplies
- 8263 **Office Equipment Maintenance** - repairs and preventive maintenance of office machines
- 8264 **Software Maintenance** - cost of maintenance contract related to accounting software
- 8266 **Vehicle Maintenance** - repairs and preventative maintenance of motor vehicles
- 8267 **Equipment Maintenance-** repairs and preventative maintenance on equipment
- 8268 **Other Maintenance** - maintenance expenses that are not otherwise provided for in another line item
- 8269 **Street Seal Coat** - expenditures for street topping projects
- 8275 **Signs** - new and replacement street signs and traffic regulation signs
- 8280 **Small Tools** - hand and portable power tools

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

**Chart of Accounts**

**Expenditures (Continued)**

*Maintenance & Supplies (Continued)*

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

*Services*

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

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

**Chart of Accounts**

**Expenditures (Continued)**

Services (Continued)

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

Capital Outlay

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

Debt Service

- 8515 **Principal 2005** - 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  
2020-2021 BUDGET**

**Chart of Accounts**

**Expenditures (Continued)**

*Transfers*

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

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

**GROSS RECEIPTS SCHEDULE**

Transferred from Utility Fund to General Fund

**FY21 Budget**

<b>Department</b>	<b>Percent</b>	<b>Revenue</b>	<b>Gross Receipts</b>
Water	8%	1,158,000	92,640
Sewer	8%	953,053	76,244
	<b>mcf's</b>	<b>Per mcf</b>	<b>Gross Receipts</b>
Gas	82,000	0.50	41,000
		<b>Total</b>	<b>209,884</b>

**FY20 Estimate**

<b>Department</b>	<b>Percent</b>	<b>Revenue</b>	<b>Gross Receipts</b>
Water	8%	1,162,160	92,973
Sewer	8%	952,858	76,229
	<b>mcf's</b>	<b>Per mcf</b>	<b>Gross Receipts</b>
Gas	66,889	0.50	33,445
		<b>Total</b>	<b>202,646</b>

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

	<b>Improvements and Mains/Lines/ Storm Recovery 8420/8440/8495</b>	<b>Vehicles 8480</b>	<b>Equipment and Meters/Regulat ors/Software 8490/50/60/65</b>	<b>Water/Gas/ Sewer Project various</b>	<b>2020-2021 Total</b>
Administration - 10	-		-		-
Municipal Court - 11	-		-		-
Police Department - 20	-	59,500	-		59,500
Fire Department - 30		-	6,000		6,000
Code Enforcement Dept - 40		4,207	-		4,207
Parks Department - 50		-	29,000		29,000
Swimming Pool - 51			-		-
Golf Course - 52	-				-
Library Department - 53	-		62,407		62,407
Public Works Department - 60	429,034	13,050	-		442,084
<b>Total-General Fund</b>	<b>429,034</b>	<b>76,757</b>	<b>97,407</b>	<b>-</b>	<b>603,198</b>
Water Department - 70	-	18,369	56,083	170,537	244,989
Sewer Department - 71	273,909	10,414	46,083	294,150	624,557
Garbage Department - 72			-		-
Gas Department - 73	220,000		16,083	103,672	339,755
<b>Total-Utility Fund</b>	<b>493,909</b>	<b>28,783</b>	<b>118,250</b>	<b>568,359</b>	<b>1,209,301</b>
					<b>1,812,499</b>
Enterprise Vehicle Lease	46,040	(Utility/General)	Code, PW (3), Water, Sewer (4)		
Police Department-Vehicles	59,500	(Eq/Gen Fund)	1 Police Patrol Unit		
Parks Department-Equipment	24,000	(Gen Fund)	Shade Structure-Midtown Park		
Library Equipment	62,407	(General)	Shelving/Fire Alarm/Sapphire System		
Public Works-Improvements	429,034	(General/Grant)	TxDOT Sidewalk Project/CDBG Storm Drain		
Water/Sewer/Gas - Software	48,249	Utility	Sensus Upgrade		
Water Department-WGS Project	170,537	(2016 CO)	Water Filtration System/Waterlines		
Water Department-Distribution	-	(Utility/Grant)	Waterline Replacement		
Water Department-Equipment	40,000	(Utility)	SCADA Phase 2		
Sewer Department-Improvements	294,150	(2016 CO)	Improvements at WWTP		
Sewer Department-Improvements	273,909	(Utility/Grant)	Harvey Repairs/Collection Sys. Improvements		
Sewer Department-Equipment	30,000	(Utility)	Pumps		
Gas Department-Gas Line	323,672	(Utility/2016 CO)	Gas Line Improvements		
<b>Total</b>	<b>1,801,499</b>				
<b>Other Major Purchases</b>					
PW 60-8269	80,000	Street Seal Coat			
Parks 50-8290	30,000	Little League Field Lighting Controls			
				<b>Total - General</b>	<b>110,000</b>
Water 70-8267	86,500	Water Well Maintenance			
Water 70-8267	13,500	Water Storage Tank Maintenance			
Sewer 71-8267	15,000	Diffuser Maintenance			
Sewer 71-8267	16,000	Line Maintenance/Camera Survey			
Sewer 71-8260	10,000	Sewer Plant 2 Building Roof			
Gas 73-8267	50,000	Regulator Maintenance			
Gas 73-8355	20,000	Regulatory Reporting			
				<b>Total - Utility</b>	<b>211,000</b>