

CITY OF COLUMBUS

OPERATING BUDGET

OCTOBER 1, 2022 TO SEPTEMBER 30, 2023

This budget will raise more total property taxes than last year's budget by \$39,575 or 3.77% and of that amount, \$8,566 is tax revenue to be raised from new property added to the tax role this year.

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

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**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Principal Officials

| Name | Title |
|-----------------------|---------------------------------|
| Lori An Gobert | Mayor |
| Keith Cummings | Alderman |
| Ronny Daley | Alderman |
| Paige Sciba | Alderwoman |
| Michael Ridlen | Alderman |
| Chuck Rankin | Alderman |
| | |
| Donald Warschak | City Manager |
| Bana Schneider | Finance Director/City Secretary |
| Leonard Peters | Municipal Court Judge |
| Milton "Skip" Edman | Police Chief |
| Doyle "Dusty" Dittmar | Fire Chief |
| Michael Poncik | Public Works Superintendent |
| Kevin Faichtinger | Water & Gas Supervisor |
| Rolando Tello | Wastewater Supervisor |
| Susan Chandler | Library Director |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

COMBINED BUDGET SUMMARY

| Fund | Estimated Beginning Balance 10/1/2022 | Revenues & Transfers In | Expenditures & Transfers Out | Estimated Ending Balance 9/30/2023 |
|---------------------------------|--|----------------------------|------------------------------------|---|
| GOVERNMENTAL FUND TYPES: | | | | |
| GENERAL FUND | \$ 1,207,698 | \$ 3,901,598 | \$ 4,133,345 | \$ 930,342 |
| SPECIAL REVENUE FUNDS: | | | | |
| Equipment Fund | 81,948 | 20,600 | 65,000 | 37,548 |
| Fire Equipment Fund | 458,937 | 75,000 | - | 533,937 |
| Hotel Occupancy Tax Fund | 540,340 | 322,250 | 346,965 | 515,624 |
| Subtotal Special Revenue Funds | <u>1,081,225</u> | <u>417,850</u> | <u>411,965</u> | <u>1,087,110</u> |
| DEBT SERVICE FUNDS: | | | | |
| Debt Service 2016 | 333 | 190,300 | 190,300 | 333 |
| Debt Service 2005/2013 | 127 | 319,770 | 319,750 | 147 |
| Debt Service 2010 | 1,948 | 296,589 | 298,200 | 338 |
| Subtotal Debt Service | <u>2,075</u> | <u>806,659</u> | <u>808,250</u> | <u>817</u> |
| CAPITAL PROJECTS FUND | <u>637,042</u> | <u>284,717</u> | <u>471,326</u> | <u>450,433</u> |
| TOTAL GOVERNMENTAL FUNDS | <u>2,928,040</u> | <u>5,410,824</u> | <u>5,721,214</u> | <u>2,570,149</u> |
| PROPRIETARY FUND TYPES: | | | | |
| UTILITY FUND | 1,561,462 | 4,489,385 | 4,784,331 | 1,266,516 |
| TOTAL PROPRIETARY FUNDS | <u>1,561,462</u> | <u>4,489,385</u> | <u>4,784,331</u> | <u>1,266,516</u> |
| GRAND TOTAL | <u>\$ 4,489,502</u> | <u>\$ 9,900,209</u> | <u>\$ 10,348,276</u> | <u>\$ 3,877,681</u> |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Budget Fund Summary

| Fund | | | | |
|---------------------------------------|------------------|------------------|-------------------------------------|---------------------|
| | General | Utility | 2016 Water/Gas/Sewer Impr. Proj. | Combined Utility |
| FY 22/23 Est. Starting Balance | 1,207,698 | 1,561,462 | 637,042 | 2,198,504 |
| FY 22/23 Budgeted Revenues | 3,901,598 | 4,489,385 | 284,717 | 4,774,102 |
| FY 22/23 Budgeted Expenditures | 4,133,345 | 4,784,331 | 471,326 | 5,255,657 |
| Net Revenues/(Net Expenditures) | (250,371) | (294,946) | (186,609) | (481,555) |
| 22/23 Year End Balance | 930,342 | 1,266,516 | 450,433 | 1,716,949 |

| W/O Capital Expenditures | General | Combined Utility | Gain/(Loss) |
|---------------------------------|-----------|---------------------|-------------|
| FY 22/23 Budgeted Revenues | 3,701,598 | 4,282,260 | |
| FY 22/23 Budgeted Expenditures | 3,615,045 | 4,612,831 | |
| Net Revenues/(Net Expenditures) | 67,929 | (330,571) | (43,945) |

| Fund | | | | | | |
|---------------------------------------|---------------|----------------|-------------------|----------------------|-----------------------|-----------------------|
| | Equipment | Hotel Tax | Fire Equipment | Debt Service 2016 | Debt Service 05/13 | Debt Service 08/10 |
| FY 22/23 Est. Starting Balance | 81,948 | 540,340 | 458,937 | 333 | 127 | 1,948 |
| FY 22/23 Budgeted Revenues | 20,600 | 322,250 | 75,000 | 190,300 | 319,770 | 296,589 |
| FY 22/23 Budgeted Expenditures | 65,000 | 346,965 | 0 | 190,300 | 319,750 | 298,200 |
| Net Revenues/(Net Expenditures) | (44,400) | (24,715) | 75,000 | - | 20 | (1,611) |
| 22/23 Year End Balance | 37,548 | 515,624 | 533,937 | 333 | 147 | 338 |

| Fund | |
|---------------------------------------|--------------------|
| | Capital Project |
| FY 22/23 Est. Starting Balance | 637,042 |
| FY 22/23 Budgeted Revenues | 284,717 |
| FY 22/23 Budgeted Expenditures | 471,326 |
| Net Revenues/(Net Expenditures) | (186,609) |
| 22/23 Year End Balance | 450,433 |

GENERAL FUND

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

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

FYE 2023 General Fund Long-Term Financial Plan

| | Actual 2018-2019 | Actual 2019-2020 | Actual 2020-2021 | Estimate 2021-2022 | Budget 2022-2023 |
|---|---------------------|---------------------|---------------------|-----------------------|---------------------|
| Beginning Fund Balance | 1,276,725 | 1,423,817 | 1,227,587 | 1,279,286 | 1,207,698 |
| Revenues: | | | | | |
| Property Taxes | 795,990 | 839,618 | 893,154 | 960,237 | 993,112 |
| Other Local Taxes | 1,381,531 | 1,420,270 | 1,389,900 | 1,472,801 | 1,517,000 |
| Licenses/Permits/Fees | 34,985 | 68,540 | 147,999 | 56,344 | 46,170 |
| Capital & Property | 17,391 | 7,185 | 1,175 | 2,372 | 2,000 |
| Municipal Court | 107,293 | 80,289 | 73,550 | 77,275 | 88,200 |
| Public Safety | 7,296 | 9,890 | 8,787 | 3,835 | 1,500 |
| Fire Department | 2,355 | - | 157,360 | - | 75,000 |
| Library | 52,918 | 38,690 | 72,383 | 61,598 | 12,350 |
| Recreation | 9,387 | 6,371 | 11,648 | 12,423 | 11,510 |
| Miscellaneous | 132,372 | 199,020 | 392,493 | 204,999 | 315,000 |
| Transfers | 715,152 | 673,176 | 760,239 | 725,409 | 839,756 |
| Other Sources | - | - | - | - | - |
| Total Revenue | 3,256,670 | 3,343,049 | 3,908,689 | 3,577,295 | 3,901,598 |
| Operating Expenditures: | | | | | |
| Personnel | 2,022,471 | 2,150,757 | 2,122,886 | 2,124,234 | 2,345,441 |
| Maintenance & Supplies | 418,684 | 499,552 | 477,584 | 596,857 | 650,331 |
| Services | 440,578 | 451,591 | 438,322 | 496,508 | 576,273 |
| Transfers | 33,295 | 25,000 | 35,000 | 35,000 | 45,000 |
| Total Operating Expenditures | 2,915,028 | 3,126,900 | 3,073,792 | 3,252,598 | 3,615,045 |
| Non-Operating Expenditures: | | | | | |
| Debt Service | - | - | - | - | - |
| Capital Outlay | 194,550 | 412,378 | 783,198 | 396,284 | 518,300 |
| Total Non-Operating Expenditures | 194,550 | 412,378 | 783,198 | 396,284 | 518,300 |
| Total Expenditures | 3,109,578 | 3,539,278 | 3,856,990 | 3,648,882 | 4,133,345 |
| Ending Fund Balance | 1,423,817 | 1,227,587 | 1,279,286 | 1,207,698 | 949,159 |
| Calculation of available funds: | | | | | |
| Ending Fund Balance | 1,423,817 | 1,227,587 | 1,279,286 | 1,207,698 | 949,159 |
| Less 20% required minimum balance | 583,006 | 625,380 | 614,758 | 650,520 | 723,009 |
| Excess funds available for capital projects | 840,811 | 602,207 | 664,527 | 557,178 | 207,333 |
| Tax rate variable: | | | | | |
| General Fund | 0.24877 | 0.25500 | 0.25734 | 0.26471 | 0.26809 |
| Debt Service Fund | 0.03123 | 0.03000 | 0.02658 | 0.02529 | 0.02418 |
| Total | 0.28000 | 0.28500 | 0.28392 | 0.29000 | 0.29227 |
| Staffing variable: | | | | | |
| Full-time equivalent positions | 29.10 | 29.10 | 29.10 | 30.48 | 29.78 |
| Average cost per FTE | 69,501 | 73,909 | 72,951 | 69,693 | 77,458 |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

FYE 2023 General Fund Long-Term Financial Plan

| 2023-2024 | 2024-2025 | 2025-2026 |
|------------------|------------------|------------------|
| 949,159 | 793,409 | 645,818 |
| 1,022,905 | 1,054,592 | 1,106,230 |
| 1,562,510 | 1,640,636 | 1,722,667 |
| 47,555 | 48,982 | 50,451 |
| 2,060 | 2,122 | 2,185 |
| 90,846 | 93,571 | 96,379 |
| 1,545 | 1,591 | 1,639 |
| - | - | - |
| 12,721 | 13,102 | 13,495 |
| 11,855 | 12,211 | 12,577 |
| - | - | - |
| 864,949 | 890,897 | 917,624 |
| - | - | - |
| 3,616,946 | 3,757,704 | 3,923,248 |
| 2,415,804 | 2,488,279 | 2,562,927 |
| 641,041 | 660,272 | 680,080 |
| 593,561 | 611,368 | 629,709 |
| 46,350 | 47,741 | 49,173 |
| 3,694,696 | 3,805,537 | 3,919,703 |
| - | - | - |
| 40,000 | 80,000 | 39,000 |
| 40,000 | 80,000 | 39,000 |
| 3,734,696 | 3,885,537 | 3,958,703 |
| 793,409 | 645,818 | 590,012 |
| 793,409 | 645,818 | 590,012 |
| 738,939 | 761,107 | 783,941 |
| 54,470 | (115,289) | (193,928) |
| 0.26809 | 0.26809 | 0.26809 |
| 0.02418 | 0.02418 | 0.02418 |
| 0.29227 | 0.29227 | 0.29227 |
| 29.78 | 29.78 | 29.78 |
| 79,782 | 82,176 | 84,641 |

GENERAL FUND FINANCIAL PROJECTION

The plan presents the General Fund over eight fiscal years: three previous years, the estimate for FYE 2021, the budget for FYE 2021 and three projected years. The projections made for fiscal years 2024-2026 make the following assumptions.

Assumes ad valorem property values will increase in FY23, FY24, and FY25 by 3% per year. This reflects new home starts, new commercial improvements, etc.

Assumes sales tax revenue to increase 3% per year.

Assumes all other revenue to increase by 3%

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

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

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

GENERAL FUND SUMMARY

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|--|-----------------------------|-----------------------------|-------------------------------|-----------------------------|--------------|
| Resources: | | | | | |
| Total Beginning Balance | \$ 1,227,587 | \$ 1,226,247 | \$ 1,279,286 | \$ 1,207,698 | -1.51% |
| Revenues & Transfers In | 3,908,689 | 3,312,306 | 3,577,295 | 3,901,598 | 17.79% |
| Total Funds Available | <u>5,136,276</u> | <u>4,538,553</u> | <u>4,856,580</u> | <u>5,109,296</u> | 12.58% |
| Uses/Deductions | | | | | |
| Expenditures & Transfers Out | 3,856,990 | 3,740,249 | 3,648,882 | 4,133,345 | 10.51% |
| Ending Fund Balance | | | | | |
| Total Ending Fund Balance | 1,279,286 | 798,304 | 1,207,698 | 930,342 | 16.54% |
| Reserved for Contingencies | - | - | - | - | |
| Reserved for Future Expenditures | - | - | - | - | |
| Unreserved Fund Balance | <u>1,279,286</u> | <u>798,304</u> | <u>1,207,698</u> | <u>930,342</u> | |
| | | | | | |
| Total Expenditures | 3,856,990 | 3,740,249 | 3,648,882 | 4,133,345 | |
| Less: Capital Expenditures | 783,198 | 307,089 | 396,284 | 518,300 | |
| Operating Expenditures | <u>3,073,792</u> | <u>3,433,160</u> | <u>3,252,598</u> | <u>3,615,045</u> | |
| | | | | | |
| Target Fund Balance - 20% of Operating Expenditures | 614,758 | 686,632 | 650,520 | 723,009 | |
| Actual Fund Balance | 1,279,286 | 798,304 | 1,207,698 | 930,342 | |
| Difference | <u>664,527</u> | <u>111,672</u> | <u>557,178</u> | <u>207,333</u> | |
| | | | | | |
| Net Revenue (Expenditures) | 51,699 | (427,943) | (71,588) | (250,371) | |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

GENERAL FUND REVENUE DETAIL

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|--------------------------------------|---------------------|---------------------|-----------------------|---------------------|--------|
| <u>PROPERTY TAXES:</u> | | | | | |
| 05-3150 Property Tax: Current | \$ 872,714 | \$ 938,946 | \$ 944,283 | \$ 979,112 | 4.28% |
| 05-3200 Property Tax: Delinquent | 11,482 | 5,000 | 6,660 | 6,500 | 30.00% |
| 05-3300 Property Tax: P & I | 8,959 | 5,000 | 9,294 | 7,500 | 50.00% |
| Subtotal | 893,154 | 948,946 | 960,237 | 993,112 | 4.65% |
| <u>OTHER LOCAL TAXES</u> | | | | | |
| 05-3400 Sales Tax | 1,155,086 | 1,125,000 | 1,233,859 | 1,275,000 | 13.33% |
| 05-3500 Franchise Fees | 213,807 | 220,000 | 216,269 | 217,000 | -1.36% |
| 05-3700 Mixed Beverage Tax | 21,007 | 13,000 | 22,673 | 25,000 | 92.31% |
| Subtotal | 1,389,900 | 1,358,000 | 1,472,801 | 1,517,000 | 11.71% |
| <u>LICENSES/PERMITS/FEES</u> | | | | | |
| 05-3900 Beverage Permits | 2,918 | 3,000 | 3,178 | 3,000 | 0.00% |
| 05-3910 Building Permits | 120,066 | 20,000 | 31,784 | 25,000 | 25.00% |
| 05-3920 License: Dog | 72 | 95 | 50 | 95 | 0.00% |
| 05-3940 Building-E Permits | 9,907 | 6,000 | 4,581 | 6,000 | 0.00% |
| 05-3950 Mechanical Permits | 9,095 | 7,500 | 6,914 | 7,500 | 0.00% |
| 05-3960 Plumbing Permits | 3,521 | 3,000 | 3,080 | 3,000 | 0.00% |
| 05-3980 Peddling Permits | 100 | 100 | 50 | 100 | 0.00% |
| 05-3990 Other Permits | 565 | - | 2,158 | 500 | N/A |
| 05-6200 Dog Impoundment Fee | 370 | 600 | 535 | 600 | 0.00% |
| 05-6201 Dog Vaccination Fee | 133 | 125 | 120 | 125 | 0.00% |
| 05-6900 Cemetery Burial Fee | 300 | 100 | 100 | 100 | 0.00% |
| 05-7200 Miscellaneous | 954 | 150 | 3,795 | 150 | 0.00% |
| Subtotal | 147,999 | 40,670 | 56,344 | 46,170 | 13.52% |
| <u>CAPITAL & PROPERTY</u> | | | | | |
| 05-5100 Investments & Interest | 1,075 | 1,200 | 2,372 | 2,000 | 66.67% |
| 05-5200 Leases & Rentals | 100 | - | - | - | N/A |
| 05-7500 Gain on Sale of Assets | - | - | - | - | N/A |
| Subtotal | 1,175 | 1,200 | 2,372 | 2,000 | 66.67% |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

GENERAL FUND REVENUE DETAIL

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|-------------------------------------|---------------------|---------------------|-----------------------|---------------------|---------|
| ~REVENUE DETAIL (Continued)~ | | | | | |
| <u>MUNICIPAL COURT</u> | | | | | |
| 11-4000 Court Fines | 55,978 | 65,000 | 60,188 | 70,000 | 7.69% |
| 11-7205 Arrest Fees | 2,030 | 2,500 | 2,286 | 2,500 | 0.00% |
| 11-7206 Driving Safety Course Fees | 420 | 750 | 404 | 750 | 0.00% |
| 11-7201 Warrant Fees | 6,401 | 5,500 | 5,121 | 5,500 | 0.00% |
| 11-7209 Traffic Fees | 681 | 800 | 740 | 800 | 0.00% |
| 11-7211 Child Safety Fees | 125 | 100 | 100 | 100 | 0.00% |
| 11-7213 Administrative Fees | 30 | 100 | 225 | 200 | 100.00% |
| 11-7214 Court Security Fees | 1,823 | 1,875 | 2,126 | 2,000 | 6.67% |
| 11-7215 Court Technology Fees | 1,629 | 1,750 | 1,830 | 1,800 | 2.86% |
| 11-7216 Omnibase | 931 | 1,000 | 698 | 1,000 | 0.00% |
| 11-7217 City Judicial Fee | 11 | 200 | 3 | 50 | -75.00% |
| 11-7200 Miscellaneous | 3,492 | 3,500 | 3,555 | 3,500 | 0.00% |
| Subtotal | 73,550 | 83,075 | 77,275 | 88,200 | 6.17% |
| <u>PUBLIC SAFETY</u> | | | | | |
| 20-7200 Miscellaneous | 292 | 500 | 1,137 | 500 | 0.00% |
| 20-4200 Grants | - | - | - | - | N/A |
| 20-7500 Gain on Sale of Assets | 7,360 | - | - | - | N/A |
| 20-4401 Donations | - | - | 1,672 | - | N/A |
| 20-4402 Forfeiture Revenue | - | - | - | - | N/A |
| 20-4403 LEOSE Revenue | 1,135 | 1,200 | 1,026 | 1,000 | -16.67% |
| Subtotal | 8,787 | 1,700 | 3,835 | 1,500 | -11.76% |
| <u>FIRE DEPARTMENT</u> | | | | | |
| 30-4200 Grants | - | - | - | 75,000 | |
| 30-4401 Donations | 150,000 | - | - | - | N/A |
| 30-7500 Gain on Sale of Assets | 7,360 | - | - | - | N/A |
| Subtotal | 157,360 | - | - | 75,000 | N/A |
| <u>LIBRARY</u> | | | | | |
| 53-4400 County Contributions | 5,000 | 5,000 | 5,000 | 5,000 | 0.00% |
| 53-4200 Grants | 26,000 | - | 25,000 | - | N/A |
| 53-4401 Donations | 35,991 | 15,000 | 24,957 | - | N/A |
| 53-5200 Lease & Rentals | 180 | 800 | 540 | 800 | 0.00% |
| 53-7202 Fines & Fees | 495 | 3,000 | 1,730 | 3,000 | 0.00% |
| 53-7203 Memorials | 1,975 | 50 | 1,286 | 50 | 0.00% |
| 53-7204 Copies | 2,698 | 3,500 | 3,289 | 3,500 | 0.00% |
| 53-7200 Miscellaneous | 44 | - | (204) | - | N/A |
| Subtotal | 72,383 | 27,350 | 61,598 | 12,350 | -54.84% |
| <u>RECREATION</u> | | | | | |
| 52-4401 Golf Course Donations | - | - | - | - | 0.00% |
| 51-6100 Pool Admissions | 9,203 | 7,500 | 10,420 | 9,500 | 26.67% |
| 51-7200 Pool Concessions | 2,445 | 1,500 | 2,003 | 2,000 | 33.33% |
| Subtotal | 11,648 | 9,010 | 12,423 | 11,510 | 27.75% |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

GENERAL FUND REVENUE DETAIL

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|--------------------------------------|---------------------|---------------------|-----------------------|---------------------|---------------|
| ~REVENUE DETAIL (Continued)~ | | | | | |
| <u>MISCELLANEOUS</u> | | | | | |
| 05-4200 Grants | 163,460 | 30,000 | 16,523 | 25,000 | N/A |
| 10-4200 Grants | - | - | - | 40,000 | N/A |
| 10-7200 Miscellaneous | 250 | - | 169 | - | N/A |
| 40-7200 Miscellaneous | - | - | 360 | - | N/A |
| 50-4200 Grants | 32,868 | - | 2,739 | 100,000 | N/A |
| 50-7200 Miscellaneous | - | - | - | - | N/A |
| 50-7500 Gain on Sale of Fixed Assets | 2,475 | - | - | - | N/A |
| 60-4200 Grants | 191,360 | 63,689 | 181,336 | 150,000 | N/A |
| 60-6500 Sale of Materials | - | - | - | - | N/A |
| 60-7200 Miscellaneous | 1,225 | - | 3,872 | - | N/A |
| 60-7500 Gain on Sale of Fixed Assets | 855 | - | - | - | N/A |
| Subtotal | 392,493 | 93,689 | 204,999 | 315,000 | N/A |
| <u>TRANSFERS</u> | | | | | |
| 05-3550 Utility Gross Receipts Fee | 192,537 | 210,230 | 209,917 | 220,537 | 4.90% |
| 20-7100 From Equipment Fund | 10,000 | 14,000 | 14,000 | 10,000 | -28.57% |
| 60-7100 From Equipment Fund | - | - | - | 55,000 | N/A |
| 30-7100 From Fire Equip. Fund | 94,453 | - | - | - | N/A |
| 10-7110 Intergovernmental - CCIDC | - | - | - | - | N/A |
| 60-7110 Intergovernmental - CCIDC | - | - | - | - | N/A |
| 05-7110 Intergovernmental - CCIDC | 36,000 | 36,000 | 36,000 | 40,000 | 11.11% |
| 05-7170 From Water Department | 139,827 | 160,719 | 139,203 | 167,165 | 4.01% |
| 05-7171 From Sewer Department | 95,807 | 109,239 | 108,763 | 115,685 | 5.90% |
| 05-7172 From Garbage Department | 95,807 | 109,239 | 108,763 | 115,685 | 5.90% |
| 05-7173 From Gas Department | 95,807 | 109,239 | 108,763 | 115,685 | 5.90% |
| 05-7175 From Utility Department | - | - | - | - | N/A |
| Subtotal | 760,239 | 748,666 | 725,409 | 839,756 | |
| TOTAL REVENUES | \$ 3,908,689 | \$ 3,312,306 | \$ 3,577,295 | \$ 3,901,598 | 17.79% |

**CITY OF COLUMBUS, TEXAS
2022-2023 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 \$0.0034236 per \$100 valuation.

RIGHT OF WAY FEES

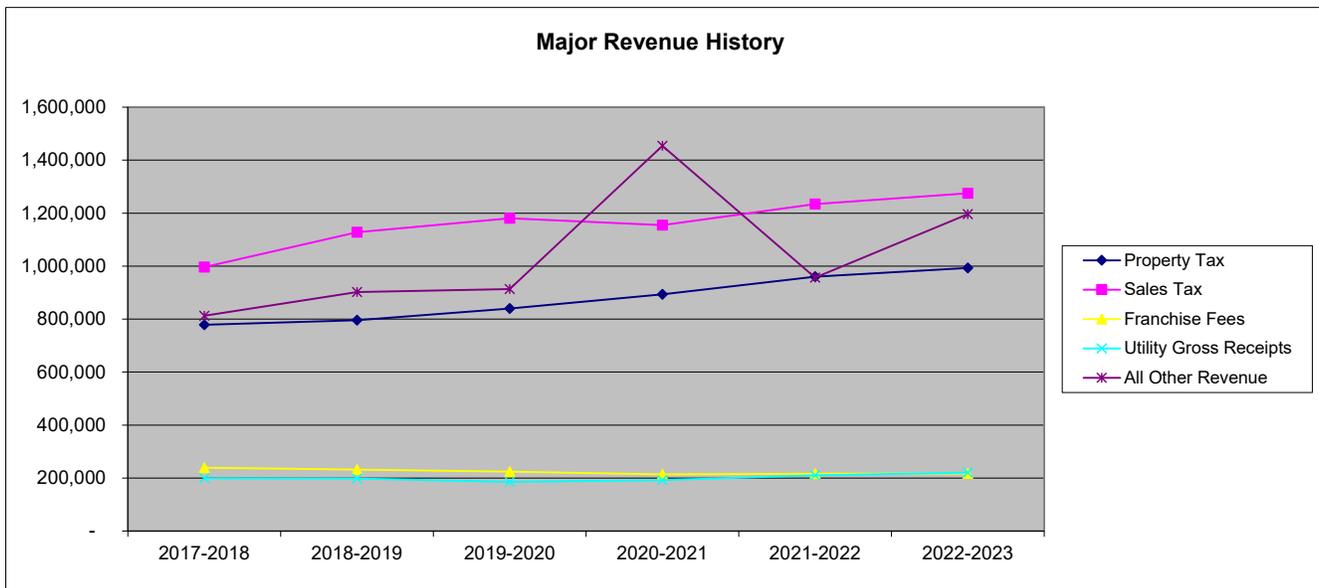
The City receives a use fee from utility providers operating within the City's rights-of-way. Right of way fees are regulated by state and federal law therefore the City has no means of increasing right of way fee revenues.

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.



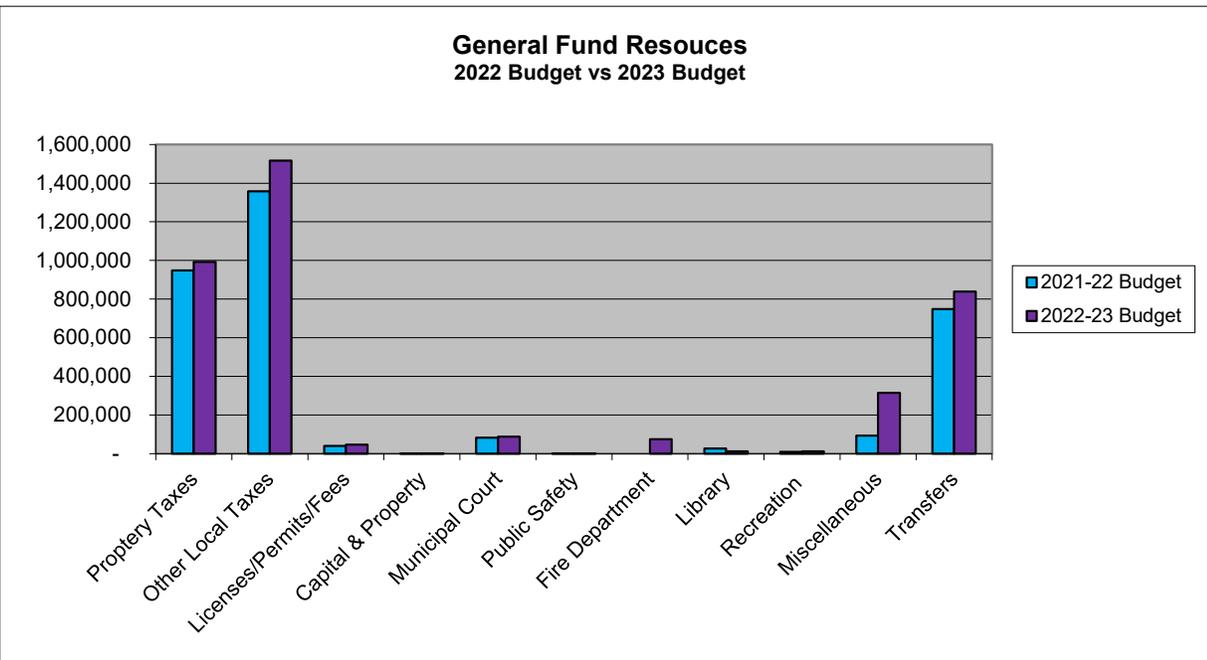
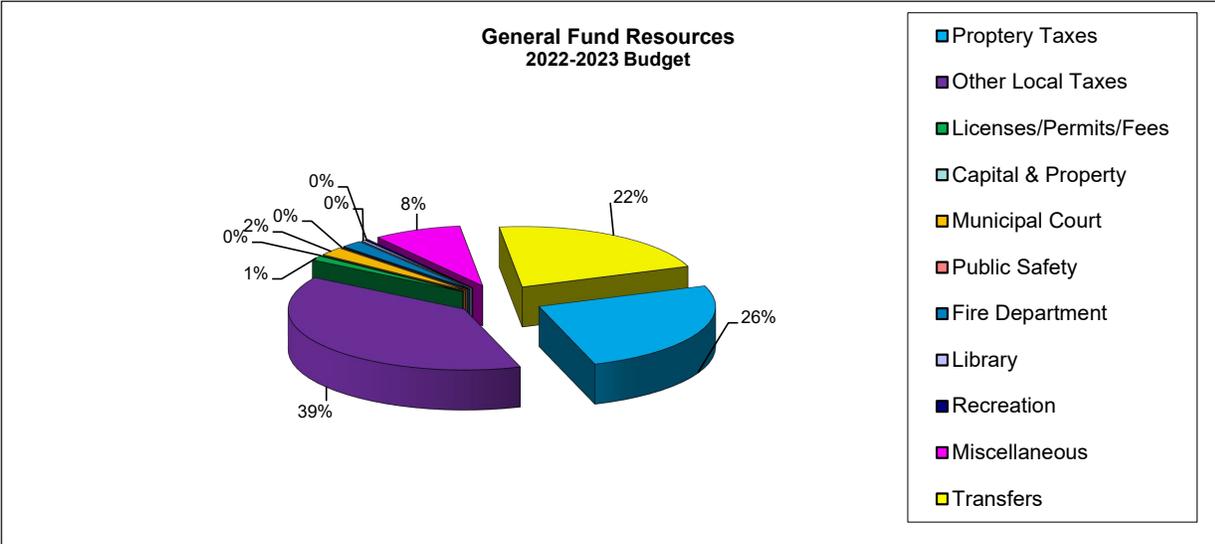
| | Actual 2017-2018 | Actual 2018-2019 | Actual 2019-2020 | Actual 2020-2021 | Estimated 2021-2022 | Budgeted 2022-2023 |
|------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|-----------------------|
| Property Tax | 778,533 | 795,990 | 839,618 | 893,154 | 960,237 | 993,112 |
| Sales Tax | 996,317 | 1,127,925 | 1,180,800 | 1,155,086 | 1,233,859 | 1,275,000 |
| Franchise Fees | 238,973 | 232,105 | 223,757 | 213,807 | 216,269 | 217,000 |
| Utility Gross Receipts | 198,699 | 198,176 | 185,226 | 192,537 | 209,917 | 220,537 |
| All Other Revenue | 812,564 | 902,473 | 913,646 | 1,454,105 | 957,013 | 1,195,949 |
| TOTAL | 3,025,086 | 3,256,669 | 3,343,047 | 3,908,689 | 3,577,295 | 3,901,598 |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

GENERAL FUND REVENUE SUMMARY

PROPERTY TAXES

The property tax rate proposed in this budget is 29.2273-cents for both maintenance and operations and debt service. This 29.2273-cent rate is being allocated 26.8089-cents to the General Fund and 2.4184-cents to the Debt Service Fund. This year's no new revenue rate is 28.3488-cents per \$100 valuation and the voter approval rate is 29.2273-cents per \$100 valuation. This year's de minimis rate is 41.7374-cents per \$100 valuation.



**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

GENERAL FUND EXPENDITURE SUMMARY

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|--|-------------------------|-------------------------|-------------------------|-------------------------|--------|
| ~FUNCTION AND CLASSIFICATION SUMMARY~ | | | | | |
| Personnel | \$ 2,122,886 | \$ 2,224,482 | \$ 2,124,234 | \$ 2,345,441 | 5.44% |
| Maintenance & Supplies | 477,584 | 618,631 | 596,857 | 650,331 | 5.12% |
| Services | 438,322 | 555,047 | 496,508 | 576,273 | 3.82% |
| Transfers | 35,000 | 35,000 | 35,000 | 45,000 | 28.57% |
| Subtotal | <u>3,073,792</u> | <u>3,433,160</u> | <u>3,252,598</u> | <u>3,615,045</u> | 5.30% |
| Capital Outlay | 783,198 | 307,089 | 396,284 | 518,300 | 68.78% |
| Total Expenditures | <u><u>3,856,990</u></u> | <u><u>3,740,249</u></u> | <u><u>3,648,882</u></u> | <u><u>4,133,345</u></u> | 10.51% |

~AUTHORIZED POSITIONS~

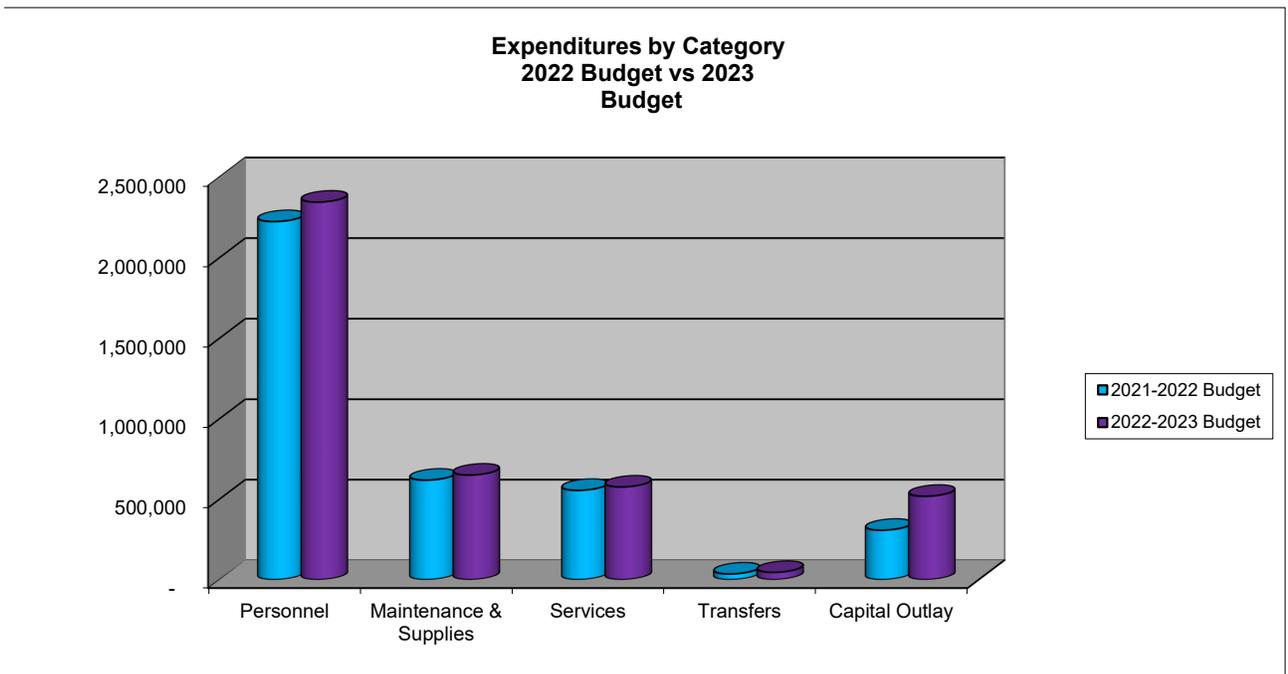
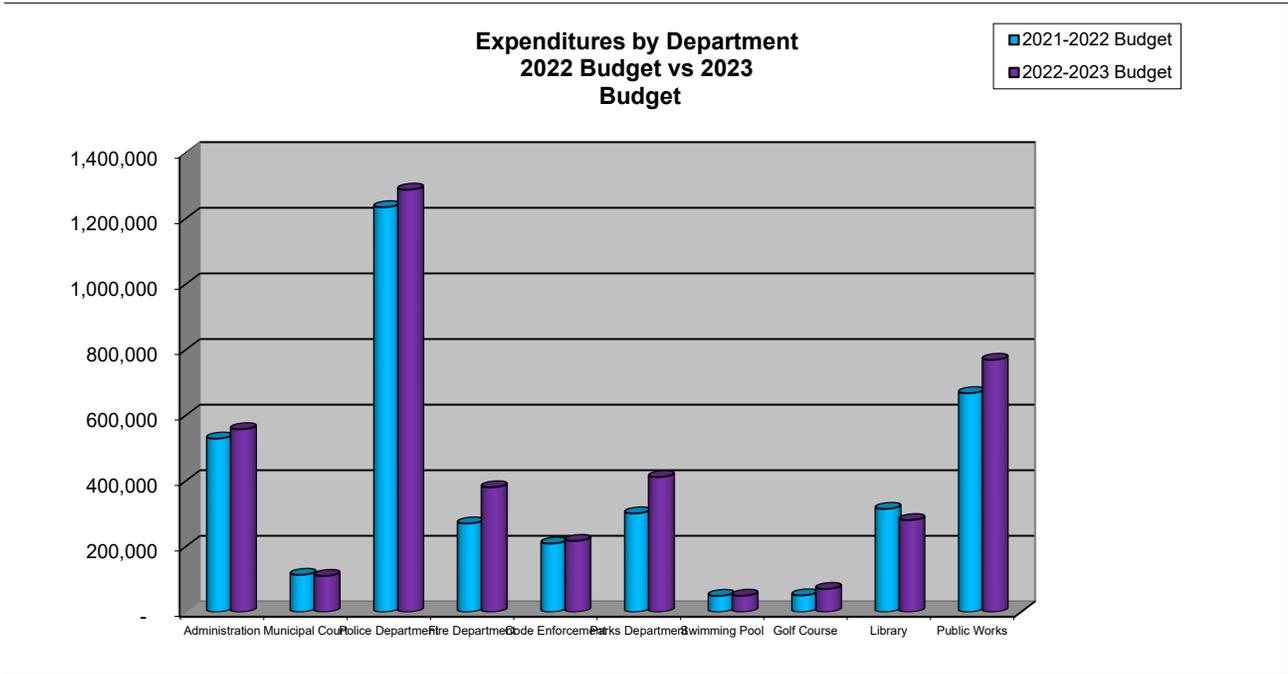
| | | | | | |
|-------------------|--------------|--------------|--------------|--------------|---------|
| Administration | 3.00 | 3.00 | 3.00 | 3.00 | 0.00% |
| Municipal Court | 1.50 | 1.50 | 1.50 | 1.50 | 0.00% |
| Police Department | 12.00 | 12.00 | 12.00 | 12.00 | 0.00% |
| Fire Department | - | - | 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 | 2.95 | -23.38% |
| Total Personnel | <u>29.10</u> | <u>30.38</u> | <u>30.68</u> | <u>29.78</u> | -1.97% |

~DEPARTMENT SUMMARY~

| | | | | | |
|--------------------|----------------------------|----------------------------|----------------------------|----------------------------|---------|
| Administration | \$ 485,774 | \$ 529,185 | \$ 508,470 | \$ 557,680 | 5.38% |
| Municipal Court | 95,706 | 113,642 | 87,172 | 110,289 | -2.95% |
| Police Department | 1,098,477 | 1,234,331 | 1,261,549 | 1,287,768 | 4.33% |
| Fire Department | 544,361 | 270,211 | 257,721 | 380,605 | 40.85% |
| Code Enforcement | 169,023 | 209,156 | 194,159 | 217,127 | 3.81% |
| Parks Department | 265,765 | 301,060 | 267,440 | 411,828 | 36.79% |
| Swimming Pool | 39,476 | 49,308 | 43,761 | 49,804 | 1.01% |
| Golf Course | 45,128 | 50,966 | 50,926 | 70,601 | 38.53% |
| Library | 374,942 | 314,720 | 313,605 | 280,498 | -10.87% |
| Public Works | 738,339 | 667,670 | 664,081 | 769,372 | 15.23% |
| Total Expenditures | <u><u>\$ 3,856,990</u></u> | <u><u>\$ 3,740,249</u></u> | <u><u>\$ 3,648,882</u></u> | <u><u>\$ 4,133,345</u></u> | 10.51% |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

GENERAL FUND EXPENDITURES SUMMARY



**CITY OF COLUMBUS, TEXAS
2022-2023 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
2022-2023 BUDGET**

Fund:
General

Department:
Administration

Account:
01-10

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|--|---------------------|---------------------|-----------------------|---------------------|--------|
| ~FUNCTION AND CLASSIFICATION SUMMARY~ | | | | | |
| Personnel | \$ 315,787 | \$ 328,574 | \$ 322,724 | \$ 353,564 | 7.61% |
| Maintenance & Supplies | 31,790 | 47,250 | 40,574 | 46,750 | -1.06% |
| Services | 135,071 | 153,361 | 145,172 | 157,366 | 2.61% |
| Subtotal | 482,648 | 529,185 | 508,470 | 557,680 | 5.38% |
| Capital Outlay | 3,126 | - | - | - | |
| Total Expenditures | \$ 485,774 | \$ 529,185 | \$ 508,470 | \$ 557,680 | 5.38% |

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

| | | | | | |
|------------------------------|------------|------------|------------|------------|-------|
| Personnel | | | | | |
| 8102 Wages | \$ 233,075 | \$ 242,172 | \$ 238,695 | \$ 260,543 | |
| 8107 Longevity | 1,120 | 1,300 | 1,300 | 1,480 | |
| 8106 Council Attendance | 8,100 | 8,500 | 7,900 | 8,500 | |
| 8120 Social Security | 18,266 | 19,276 | 19,353 | 20,695 | |
| 8130 TMRS Retirement | 29,802 | 30,236 | 29,107 | 31,682 | |
| 8140 Health & Life Insurance | 24,927 | 26,505 | 25,802 | 30,034 | |
| 8150 Workers' Compensation | 497 | 585 | 567 | 631 | |
| Subtotal | 315,787 | 328,574 | 322,724 | 353,564 | 7.61% |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Fund:
General

Department:
Administration

Account:
01-10

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|-----------------------------------|---------------------|---------------------|-----------------------|---------------------|--------|
| ~EXPENDITURE DETAIL (Continued)~ | | | | | |
| Maintenance & Supplies | | | | | |
| 8210 General Supplies | 2,308 | 3,500 | 4,020 | 4,000 | |
| 8245 Office Supplies | 6,598 | 8,250 | 7,200 | 8,250 | |
| 8246 Postage | 156 | 200 | 100 | 200 | |
| 8260 Building Maintenance | 3,815 | 6,000 | 5,454 | 6,000 | |
| 8263 Office Equipment Maint | - | 300 | - | 300 | |
| 8264 Software Maintenance | 17,109 | 23,000 | 21,000 | 23,000 | |
| 8267 Equipment Maintenance | 1,804 | 6,000 | 2,800 | 5,000 | |
| Subtotal | 31,790 | 47,250 | 40,574 | 46,750 | -1.06% |
| Services | | | | | |
| 8317 Appraisal District Fee | 27,922 | 29,976 | 26,029 | 25,335 | |
| 8321 Dues & Subscriptions | 3,104 | 3,600 | 3,850 | 4,000 | |
| 8325 Election Expense | 2,835 | 7,500 | 3,248 | 5,500 | |
| 8326 Electricity | 6,213 | 7,500 | 6,559 | 7,000 | |
| 8332 Liability Insurance | 2,563 | 2,810 | 3,487 | 4,010 | |
| 8335 Building Insurance | 2,129 | 2,235 | 2,453 | 2,821 | |
| 8350 Training | 4,935 | 7,500 | 7,475 | 8,000 | |
| 8355 Outside Services | 14,718 | 16,000 | 24,000 | 20,000 | |
| 8360 Janitorial Service | 3,082 | 3,200 | 3,215 | 3,400 | |
| 8362 Printing & Advertising | 2,481 | 2,500 | 2,850 | 3,000 | |
| 8363 Professional Services | 29,505 | 35,000 | 26,000 | 35,000 | |
| 8367 Legal Fees | 18,730 | 18,000 | 18,250 | 20,500 | |
| 8370 Rent/Lease | 5,677 | 6,000 | 5,190 | 6,000 | |
| 8380 Telephone | 6,288 | 6,040 | 7,265 | 7,500 | |
| 8390 Miscellaneous | 2,588 | 2,500 | 3,500 | 3,500 | |
| 8392 Economic Dev | 2,300 | 3,000 | 1,800 | 1,800 | |
| 8394 Public Relations | - | - | - | - | |
| Subtotal | 135,071 | 153,361 | 145,172 | 157,366 | 2.61% |
| Capital Outlay | | | | | |
| 8420 Improvements | - | - | - | - | |
| 8460 Office Equipment | 3,126 | - | - | - | |
| Subtotal | 3,126 | - | - | - | N/A |
| Total Expenditures | <u>\$ 485,774</u> | <u>\$ 529,185</u> | <u>\$ 508,470</u> | <u>\$ 557,680</u> | 5.38% |

**CITY OF COLUMBUS, TEXAS
2022-2023 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
2022-2023 BUDGET**

Fund:
General

Department:
Municipal Court

Account:
01-11

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|--|---------------------|---------------------|-----------------------|---------------------|---------|
| ~FUNCTION AND CLASSIFICATION SUMMARY~ | | | | | |
| Personnel | \$ 68,965 | \$ 73,254 | \$ 68,660 | \$ 75,401 | 2.93% |
| Maintenance & Supplies | 4,925 | 13,973 | 7,183 | 13,973 | 0.00% |
| Services | 21,816 | 26,415 | 11,328 | 20,915 | -20.82% |
| Subtotal | 95,706 | 113,642 | 87,172 | 110,289 | -2.95% |
| Capital Outlay | - | - | - | - | |
| Total Expenditures | \$ 95,706 | \$ 113,642 | \$ 87,172 | \$ 110,289 | -2.95% |

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

| | | | | | |
|------------------------------|-----------|-----------|-----------|-----------|-------|
| Personnel | | | | | |
| 8102 Wages | \$ 45,589 | \$ 48,578 | \$ 45,294 | \$ 48,963 | |
| 8107 Longevity | 1,468 | 1,498 | 1,558 | 1,588 | |
| 8120 Social Security | 3,570 | 3,831 | 3,695 | 3,867 | |
| 8130 TMRS Retirement | 5,978 | 6,239 | 5,745 | 6,138 | |
| 8140 Health & Life Insurance | 12,280 | 13,006 | 12,270 | 14,740 | |
| 8150 Workers' Compensation | 81 | 102 | 99 | 104 | |
| Subtotal | 68,965 | 73,254 | 68,660 | 75,401 | 2.93% |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Fund:
General

Department:
Municipal Court

Account:
01-11

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|-----------------------------------|---------------------|---------------------|-----------------------|---------------------|---------|
| ~EXPENDITURE DETAIL (Continued)~ | | | | | |
| Maintenance & Supplies | | | | | |
| 8210 General Supplies | 89 | 1,250 | 355 | 1,250 | |
| 8245 Office Supplies | 1,876 | 5,500 | 3,766 | 5,500 | |
| 8264 Software Maintenance | 2,959 | 7,223 | 3,062 | 7,223 | |
| 8267 Equipment Maintenance | - | - | - | - | |
| Subtotal | 4,925 | 13,973 | 7,183 | 13,973 | 0.00% |
| Services | | | | | |
| 8332 Liability Insurance | 324 | 340 | 372 | 340 | |
| 8338 Municipal Court Jury Fees | 216 | 600 | - | 600 | |
| 8350 Training | 2,625 | 3,000 | 1,453 | 3,000 | |
| 8363 Professional Services | 1,048 | 3,000 | 1,544 | 3,000 | |
| 8364 Warrant Collect Service | - | 50 | - | 50 | |
| 8367 Legal Fees | 16,760 | 18,500 | 7,332 | 13,000 | |
| 8380 Telephone | 768 | 775 | 572 | 775 | |
| 8390 Miscellaneous | 75 | 150 | 55 | 150 | |
| Subtotal | 21,816 | 26,415 | 11,328 | 20,915 | -20.82% |
| Capital Outlay | | | | | |
| 8465 Software | - | - | - | - | |
| Subtotal | - | - | - | - | N/A |
| Total Expenditures | <u>\$ 95,706</u> | <u>\$ 113,642</u> | <u>\$ 87,172</u> | <u>\$ 110,289</u> | -2.95% |

**CITY OF COLUMBUS, TEXAS
2022-2023 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
2022-2023 BUDGET**

Fund:
General

Department:
Police

Account:
01-20

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|--|-----------------------------|-----------------------------|-------------------------------|-----------------------------|--------------|
| ~FUNCTION AND CLASSIFICATION SUMMARY~ | | | | | |
| Personnel | \$ 915,908 | \$ 944,500 | \$ 943,300 | \$ 1,049,543 | 11.12% |
| Maintenance & Supplies | 70,283 | 98,464 | 110,140 | 109,464 | 11.17% |
| Services | 49,470 | 46,867 | 63,609 | 50,462 | 7.67% |
| Transfers | 5,000 | 5,000 | 5,000 | 5,000 | 0.00% |
| Subtotal | <u>1,040,661</u> | <u>1,094,831</u> | <u>1,122,049</u> | <u>1,214,468</u> | 10.93% |
| Capital Outlay | <u>57,816</u> | <u>139,500</u> | <u>139,500</u> | <u>73,300</u> | |
| Total Expenditures | <u>\$ 1,098,477</u> | <u>\$ 1,234,331</u> | <u>\$ 1,261,549</u> | <u>\$ 1,287,768</u> | 4.33% |

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

| | | | | | |
|------------------------------|----------------|----------------|----------------|------------------|--------|
| Personnel | | | | | |
| 8102 Wages | \$ 642,002 | \$ 648,687 | \$ 648,822 | \$ 701,832 | |
| 8103 Wages, Overtime | 9,885 | 20,000 | 14,703 | 20,000 | |
| 8104 Mental Health Transport | - | 2,500 | 1,305 | 5,000 | |
| 8107 Longevity | 3,620 | 3,990 | 3,875 | 4,600 | |
| 8108 Certification Pay | 11,775 | 11,500 | 13,250 | 28,000 | |
| 8120 Social Security | 50,732 | 52,516 | 52,324 | 58,372 | |
| 8130 TMRS Retirement | 84,992 | 85,257 | 83,907 | 92,265 | |
| 8140 Health & Life Insurance | 100,513 | 104,932 | 110,465 | 118,977 | |
| 8150 Workers' Compensation | 12,389 | 15,118 | 14,650 | 20,497 | |
| Subtotal | <u>915,908</u> | <u>944,500</u> | <u>943,300</u> | <u>1,049,543</u> | 11.12% |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Fund:
General

Department:
Police

Account:
01-20

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|---|---------------------|---------------------|-----------------------|---------------------|---------|
| ~EXPENDITURE DETAIL (Continued)~ | | | | | |
| Maintenance & Supplies | | | | | |
| 8210 General Supplies | 8,506 | 17,500 | 12,500 | 17,500 | |
| 8240 Gas & Oil | 25,519 | 25,000 | 39,905 | 35,000 | |
| 8245 Office Supplies | 2,810 | 6,500 | 7,276 | 6,500 | |
| 8264 Software Maint | 11,907 | 19,964 | 18,000 | 19,964 | |
| 8266 Vehicle Maintenance | 15,439 | 15,000 | 20,879 | 16,000 | |
| 8267 Equipment Maint | 171 | 6,500 | 1,125 | 6,500 | |
| 8285 Wearing Apparel | 5,929 | 8,000 | 10,455 | 8,000 | |
| Subtotal | 70,283 | 98,464 | 110,140 | 109,464 | 11.17% |
| Services | | | | | |
| 8312 Maint Shop Labor | - | - | - | - | |
| 8321 Dues & Subscriptions | 1,006 | 800 | 676 | 800 | |
| 8332 Liability Insurance | 4,505 | 4,730 | 5,174 | 5,950 | |
| 8333 Vehicle Insurance | 2,845 | 2,987 | 2,923 | 3,361 | |
| 8350 Training | 1,531 | 5,500 | 3,855 | 5,500 | |
| 8351 LEOSE Expenses | 1,144 | 1,900 | 1,196 | 1,900 | |
| 8355 Outside Services | 21,000 | 10,000 | 12,526 | 10,000 | |
| 8362 Printing & Advertising | - | 500 | - | 500 | |
| 8363 Professional Services | 266 | 3,000 | 350 | 3,000 | |
| 8370 Rent/Lease | 4,123 | 3,700 | 3,532 | 3,700 | |
| 8371 Arrestee Medical Treat | - | 250 | - | 250 | |
| 8380 Telephone | 12,531 | 13,000 | 14,290 | 15,000 | |
| 8390 Miscellaneous | 518 | 500 | 19,087 | 500 | |
| Subtotal | 49,470 | 46,867 | 63,609 | 50,462 | 7.67% |
| Capital Outlay | | | | | |
| 8460 Office Equipment | - | - | - | - | |
| 8465 Software | - | - | - | - | |
| 8480 Vehicles | 57,816 | 139,500 | 139,500 | 73,300 | |
| 8490 Equipment | - | - | - | - | |
| Subtotal | 57,816 | 139,500 | 139,500 | 73,300 | -47.46% |
| Transfers | | | | | |
| 8610 Transfer to Equipment Fund | 5,000 | 5,000 | 5,000 | 5,000 | |
| Subtotal | 5,000 | 5,000 | 5,000 | 5,000 | |
| Total Expenditures | \$ 1,098,477 | \$ 1,234,331 | \$ 1,261,549 | \$ 1,287,768 | 4.33% |

**CITY OF COLUMBUS, TEXAS
2022-2023 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
2022-2023 BUDGET**

Fund:
General

Department:
Fire

Account:
01-30

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|--|-----------------------------|-----------------------------|-------------------------------|-----------------------------|--------------|
| ~FUNCTION AND CLASSIFICATION SUMMARY~ | | | | | |
| Personnel | \$ 58,380 | \$ 66,144 | \$ 66,461 | \$ 66,689 | 0.82% |
| Maintenance & Supplies | 121,574 | 90,300 | 91,927 | 98,800 | 9.41% |
| Services | 55,782 | 82,767 | 74,333 | 102,616 | 23.98% |
| Transfers | 25,000 | 25,000 | 25,000 | 35,000 | 40.00% |
| Subtotal | <u>260,735</u> | <u>264,211</u> | <u>257,721</u> | <u>303,105</u> | 14.72% |
| Capital Outlay | 283,625 | 6,000 | - | 77,500 | |
| Total Expenditures | <u>\$ 544,361</u> | <u>\$ 270,211</u> | <u>\$ 257,721</u> | <u>\$ 380,605</u> | 40.85% |

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

| | | | | | |
|-----------------------------------|----------------|---------------|---------------|---------------|-------|
| Personnel | | | | | |
| 8102 Wages | \$ 8,717 | \$ 8,846 | \$ 8,708 | \$ 9,109 | |
| 8107 Longevity | 21 | 33 | 33 | 45 | |
| 8120 Social Security | 675 | 679 | 701 | 700 | |
| 8130 TMRS Retirement | 1,124 | 1,102 | 1,066 | 1,107 | |
| 8140 Health & Life Insurance | 1,646 | 1,742 | 1,704 | 1,974 | |
| 8150 Workers' Compensation | 195 | 242 | 235 | 254 | |
| 8131 Retired Fireman Ben | 44,020 | 51,480 | 52,000 | 51,480 | |
| 8160 Disability Insurance | 1,981 | 2,020 | 2,015 | 2,020 | |
| Subtotal | <u>58,380</u> | <u>66,144</u> | <u>66,461</u> | <u>66,689</u> | 0.82% |
| Maintenance & Supplies | | | | | |
| 8210 General Supplies | 5,556 | 8,000 | 5,000 | 8,000 | |
| 8227 Fire/Rescue | 6,932 | 5,500 | 16,762 | 5,500 | |
| 8240 Gas & Oil | 3,620 | 3,500 | 6,299 | 8,000 | |
| 8245 Office Supplies | 3 | 300 | 75 | 300 | |
| 8260 Building Maintenance | 14,582 | 15,000 | 7,223 | 15,000 | |
| 8264 Software Maintenance | - | - | 788 | 1,000 | |
| 8266 Vehicle Maintenance | 12,350 | 30,000 | 35,000 | 33,000 | |
| 8267 Equipment Maintenance | 16,346 | 15,000 | 10,065 | 15,000 | |
| 8285 Wear Apparel | 62,185 | 13,000 | 10,715 | 13,000 | |
| Subtotal | <u>121,574</u> | <u>90,300</u> | <u>91,927</u> | <u>98,800</u> | 9.41% |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Fund:
General

Department:
Fire

Account:
01-30

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|----------------------------------|---------------------|---------------------|-----------------------|---------------------|--------|
| ~EXPENDITURE DETAIL (Continued)~ | | | | | |
| Services | | | | | |
| 8312 Maint Shop Labor | - | - | - | - | |
| 8321 Dues & Subscriptions | 6,867 | 10,300 | 7,273 | 10,300 | |
| 8326 Electricity | 3,940 | 5,500 | 4,502 | 5,500 | |
| 8328 Firemen Attend Bonus | 16,895 | 22,000 | 22,960 | 50,000 | |
| 8332 Liability Insurance | 395 | 415 | 454 | 522 | |
| 8333 Vehicle Insurance | 7,376 | 7,745 | 7,579 | 8,716 | |
| 8335 Building Insurance | 983 | 1,032 | 1,133 | 1,303 | |
| 8350 Training | 7,828 | 10,000 | 7,500 | 10,000 | |
| 8360 Janitorial Service | 1,225 | 1,225 | 1,225 | 1,225 | |
| 8363 Professional Services | 1,532 | 17,500 | 14,419 | 7,500 | |
| 8380 Telephone | 6,516 | 7,000 | 7,289 | 7,500 | |
| 8390 Miscellaneous | - | 50 | - | 50 | |
| Subtotal | 55,782 | 82,767 | 74,333 | 102,616 | 23.98% |
| Capital Outlay | | | | | |
| 8420 Improvements | - | - | - | 75,000 | |
| 8490 Equipment | 39,357 | 6,000 | - | 2,500 | |
| 8480 Vehicles | 244,268 | - | - | - | |
| Subtotal | 283,625 | 6,000 | - | 77,500 | N/A |
| Transfers | | | | | |
| 8611 Transfer to Fire Equip Fund | 25,000 | 25,000 | 25,000 | 35,000 | |
| Subtotal | 25,000 | 25,000 | 25,000 | 35,000 | 40.00% |
| Total Expenditures | \$ 544,361 | \$ 270,211 | \$ 257,721 | \$ 380,605 | 40.85% |

**CITY OF COLUMBUS, TEXAS
2022-2023 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
2022-2023 BUDGET**

Fund:
General

Department:
Code Enforcement

Account:
01-40

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|--|-----------------------------|-----------------------------|-------------------------------|-----------------------------|--------------|
| ~FUNCTION AND CLASSIFICATION SUMMARY~ | | | | | |
| Personnel | \$ 150,366 | \$ 140,795 | \$ 146,864 | \$ 149,288 | 6.03% |
| Maintenance & Supplies | 12,346 | 35,150 | 31,169 | 36,000 | 2.42% |
| Services | 5,812 | 32,711 | 15,625 | 31,339 | -4.19% |
| Transfers | 500 | 500 | 500 | 500 | 0.00% |
| Subtotal | <u>169,023</u> | <u>209,156</u> | <u>194,159</u> | <u>217,127</u> | 3.81% |
| Capital Outlay | - | - | - | - | |
| Total Expenditures | <u>\$ 169,023</u> | <u>\$ 209,156</u> | <u>\$ 194,159</u> | <u>\$ 217,127</u> | 3.81% |

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

| | | | | | |
|------------------------------|----------------|----------------|----------------|----------------|-------|
| Personnel | | | | | |
| 8102 Wages | \$ 111,511 | \$ 103,293 | \$ 108,265 | \$ 108,631 | |
| 8103 Wages, Overtime | 44 | 200 | 32 | 200 | |
| 8107 Longevity | 362 | 392 | 472 | 658 | |
| 8120 Social Security | 8,627 | 7,947 | 8,282 | 8,376 | |
| 8130 TMRS Retirement | 14,298 | 12,899 | 13,742 | 13,239 | |
| 8140 Health & Life Insurance | 15,166 | 15,680 | 15,698 | 17,772 | |
| 8150 Workers' Compensation | 359 | 384 | 372 | 413 | |
| Subtotal | <u>150,366</u> | <u>140,795</u> | <u>146,864</u> | <u>149,288</u> | 6.03% |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Fund:
General

Department:
Code Enforcement

Account:
01-40

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|---|---------------------|---------------------|-----------------------|---------------------|-------|
| ~EXPENDITURE DETAIL (Continued)~ | | | | | |
| Maintenance & Supplies | | | | | |
| 8210 Gen Supplies | 606 | 2,300 | 1,800 | 2,000 | |
| 8216 Fire Prevention | 758 | 1,500 | 1,000 | 1,200 | |
| 8226 Dog Pound Supplies | 396 | 1,500 | 200 | 1,000 | |
| 8240 Gas, Oil, Lubricants | 2,843 | 3,000 | 4,228 | 5,000 | |
| 8245 Office Supplies | 401 | 350 | 75 | 300 | |
| 8264 Software Maintenance | 2,069 | 22,000 | 19,825 | 22,000 | |
| 8266 Vehicle Maintenance | 5,037 | 3,500 | 3,323 | 3,500 | |
| 8285 Wearing Apparel | 235 | 1,000 | 719 | 1,000 | |
| Subtotal | 12,346 | 35,150 | 31,169 | 36,000 | 2.42% |
| Services | | | | | |
| 8312 Maint Shop Labor | - | - | - | - | |
| 8321 Dues & Subscriptions | 185 | 1,300 | 1,009 | 1,300 | |
| 8332 Liability Insurance | 49 | 51 | 56 | 64 | |
| 8333 Vehicle Insurance | 301 | 316 | 309 | 355 | |
| 8335 Building Insurance | 273 | 287 | 315 | 362 | |
| 8350 Training | 424 | 6,000 | 2,200 | 4,500 | |
| 8363 Professional Services | 252 | 500 | 322 | 500 | |
| 8366 Demolition Services | 120 | 15,000 | 7,200 | 15,000 | |
| 8367 Legal Fees | - | 800 | - | 800 | |
| 8370 Rent/Lease | 4,207 | 4,207 | 4,207 | 4,207 | |
| 8388 Mowing Services | - | 250 | 7 | 250 | |
| Subtotal | 5,812 | 32,711 | 15,625 | 31,339 | -4% |
| Capital | | | | | |
| 8460 Office Equipment | - | - | - | - | |
| 8480 Vehicles | - | - | - | - | |
| 8490 Equipment | - | - | - | - | |
| Subtotal | - | - | - | - | |
| Interest | | | | | |
| 8525 Interest Due on Notes | 1,546 | 1,546 | 1,546 | 1,546 | |
| | 1,546 | 1,546 | 1,546 | 1,546 | |
| Transfers | | | | | |
| 8610 Transfer to Equipment Fund | 500 | 500 | 500 | 500 | |
| Subtotal | 500 | 500 | 500 | 500 | 0.00% |
| Total Expenditures | \$ 170,569 | \$ 210,702 | \$ 195,704 | \$ 218,673 | 3.78% |

**CITY OF COLUMBUS, TEXAS
2022-2023 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
2022-2023 BUDGET**

Fund:
General

Department:
Parks

Account:
01-50

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|--|-----------------------------|-----------------------------|-------------------------------|-----------------------------|--------------|
| ~FUNCTION AND CLASSIFICATION SUMMARY~ | | | | | |
| Personnel | \$ 214,384 | \$ 217,150 | \$ 214,772 | \$ 228,073 | 5.03% |
| Maintenance & Supplies | 10,602 | 45,170 | 17,786 | 44,170 | -2.21% |
| Services | 33,903 | 36,740 | 32,882 | 37,586 | 2.30% |
| Transfers | 2,000 | 2,000 | 2,000 | 2,000 | 0.00% |
| Subtotal | <u>260,890</u> | <u>301,060</u> | <u>267,440</u> | <u>311,828</u> | 3.58% |
| Capital Outlay | 4,875 | - | - | 100,000 | |
| Total Expenditures | <u>\$ 265,765</u> | <u>\$ 301,060</u> | <u>\$ 267,440</u> | <u>\$ 411,828</u> | 36.79% |

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

| | | | | | |
|------------------------------|----------------|----------------|----------------|----------------|-------|
| Personnel | | | | | |
| 8102 Wages | \$ 145,733 | \$ 144,696 | \$ 148,321 | \$ 150,446 | |
| 8103 Wages, Overtime | 5,180 | 6,000 | 4,025 | 6,000 | |
| 8107 Longevity | 2,502 | 2,320 | 2,738 | 2,500 | |
| 8120 Social Security | 10,879 | 11,706 | 11,736 | 12,159 | |
| 8130 TMRS Retirement | 19,508 | 19,670 | 18,753 | 20,052 | |
| 8140 Health & Life Insurance | 28,004 | 30,026 | 26,552 | 34,031 | |
| 8150 Workers' Compensation | 2,577 | 2,732 | 2,647 | 2,884 | |
| Subtotal | <u>214,384</u> | <u>217,150</u> | <u>214,772</u> | <u>228,073</u> | 5.03% |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Fund:
General

Department:
Parks

Account:
01-50

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|---|---------------------|---------------------|-----------------------|---------------------|--------|
| ~EXPENDITURE DETAIL (Continued)~ | | | | | |
| Maintenance & Supplies | | | | | |
| 8210 General Supplies | 780 | 2,000 | 3,570 | 3,000 | |
| 8240 Gas & Oil | 2,237 | 2,500 | 2,000 | 2,500 | |
| 8245 Office Supplies | 16 | - | 15 | - | |
| 8250 Chemical Supplies | 365 | 500 | 250 | 500 | |
| 8260 Building Maintenance | 2,050 | 3,000 | 6,431 | 3,000 | |
| 8264 Software Maintenance | - | 670 | 1,291 | 670 | |
| 8266 Vehicle Maintenance | 138 | 500 | 150 | 500 | |
| 8267 Eq Maintenance | 1,835 | 4,000 | 1,584 | 2,500 | |
| 8268 Other Maintenance | 93 | 1,500 | 288 | 1,000 | |
| 8285 Wearing Apparel | 1,888 | 1,700 | 2,207 | 1,700 | |
| 8290 Storm Recovery | 1,200 | 28,800 | - | 28,800 | |
| Subtotal | 10,602 | 45,170 | 17,786 | 44,170 | -2.21% |
| Services | | | | | |
| 8312 Maint Shop Labor | - | - | - | - | |
| 8326 Electricity | 29,389 | 32,000 | 26,712 | 32,000 | |
| 8332 Liability Insurance | 798 | 838 | 917 | 1,055 | |
| 8335 Building Insurance | 3,716 | 3,902 | 3,940 | 4,531 | |
| 8350 Training | - | - | 24 | - | |
| 8390 Miscellaneous | - | - | 1,289 | - | |
| Subtotal | 33,903 | 36,740 | 32,882 | 37,586 | 2.30% |
| Capital Outlay | | | | | |
| 8420 Improvements | - | - | - | 100,000 | |
| 8480 Vehicle | - | - | - | - | |
| 8490 Equipment | 4,875 | - | - | - | |
| Subtotal | 4,875 | - | - | 100,000 | N/A |
| Transfers | | | | | |
| 8610 Transfer to Equipment Fund | 2,000 | 2,000 | 2,000 | 2,000 | |
| Subtotal | 2,000 | 2,000 | 2,000 | 2,000 | 0.00% |
| Total Expenditures | <u>\$ 265,765</u> | <u>\$ 301,060</u> | <u>\$ 267,440</u> | <u>\$ 411,828</u> | 36.79% |

**CITY OF COLUMBUS, TEXAS
2022-2023 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
2022-2023 BUDGET**

Fund:
General

Department:
Swimming Pool

Account:
01-51

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|--|-----------------------------|-----------------------------|-------------------------------|-----------------------------|--------------|
| ~FUNCTION AND CLASSIFICATION SUMMARY~ | | | | | |
| Personnel | \$ 23,355 | \$ 21,878 | \$ 22,428 | \$ 22,208 | 1.51% |
| Maintenance & Supplies | 6,184 | 22,700 | 17,044 | 22,700 | 0.00% |
| Services | 4,239 | 4,730 | 4,289 | 4,896 | 3.51% |
| Subtotal | <u>33,777</u> | <u>49,308</u> | <u>43,761</u> | <u>49,804</u> | 1.01% |
| Capital Outlay | 5,699 | - | - | - | |
| Total Expenditures | <u>\$ 39,476</u> | <u>\$ 49,308</u> | <u>\$ 43,761</u> | <u>\$ 49,804</u> | 1.01% |

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

| | | | | | |
|-----------------------------------|---------------|---------------|---------------|---------------|-------|
| Personnel | | | | | |
| 8102 Wages | \$ 21,384 | \$ 19,992 | \$ 20,513 | \$ 20,288 | |
| 8120 Social Security | 1,634 | 1,529 | 1,569 | 1,552 | |
| 8150 Workers' Compensation | 337 | 357 | 346 | 368 | |
| Subtotal | <u>23,355</u> | <u>21,878</u> | <u>22,428</u> | <u>22,208</u> | 1.51% |
| Maintenance & Supplies | | | | | |
| 8210 General Supplies | 1,971 | 2,500 | 2,275 | 2,500 | |
| 8250 Chemical Supplies | 2,742 | 6,500 | 11,230 | 6,500 | |
| 8260 Building Maintenance | 324 | 1,200 | 1,053 | 1,200 | |
| 8267 Equipment Maintenance | 1,146 | 10,000 | 506 | 10,000 | |
| 8268 Other Maintenance | - | 2,500 | 1,979 | 2,500 | |
| Subtotal | <u>6,184</u> | <u>22,700</u> | <u>17,044</u> | <u>22,700</u> | 0.00% |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Fund:
General

Department:
Swimming Pool

Account:
01-51

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|----------------------------------|---------------------|---------------------|-----------------------|---------------------|-------|
| ~EXPENDITURE DETAIL (Continued)~ | | | | | |
| Services | | | | | |
| 8326 Electricity | 2,996 | 3,500 | 2,989 | 3,500 | |
| 8332 Liability Insurance | 166 | 175 | 191 | 220 | |
| 8335 Building Insurance | 246 | 258 | 283 | 326 | |
| 8380 Telephone | 745 | 797 | 825 | 850 | |
| 8390 Miscellaneous | 87 | - | - | - | |
| Subtotal | 4,239 | 4,730 | 4,289 | 4,896 | 3.51% |
| Capital Outlay | | | | | |
| 8490 Equipment | 5,699 | - | - | - | |
| Subtotal | 5,699 | - | - | - | N/A |
| Total Expenditures | \$ 39,476 | \$ 49,308 | \$ 43,761 | \$ 49,804 | 1.01% |

**CITY OF COLUMBUS, TEXAS
2022-2023 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
2022-2023 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
2022-2023 BUDGET**

Fund:
General

Department:
Library

Account:
01-53

| Classification | 2020-2021 Actual | 2021-2022 Budget* | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|--|-----------------------------|------------------------------|-------------------------------|-----------------------------|--------------|
| ~FUNCTION AND CLASSIFICATION SUMMARY~ | | | | | |
| Personnel | \$ 174,632 | \$ 199,460 | \$ 153,963 | \$ 201,130 | 0.84% |
| Maintenance & Supplies | 49,657 | 47,431 | 64,544 | 50,281 | 6.01% |
| Services | 21,981 | 27,829 | 28,110 | 29,087 | 4.52% |
| Subtotal | <u>246,270</u> | <u>274,720</u> | <u>246,617</u> | <u>280,498</u> | 2.10% |
| Capital Outlay | 128,672 | 40,000 | 66,988 | - | |
| Total Expenditures | <u>\$ 374,942</u> | <u>\$ 314,720</u> | <u>\$ 313,605</u> | <u>\$ 280,498</u> | -10.87% |

* Budget modified by amendments

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

| | | | | | |
|------------------------------|----------------|----------------|----------------|----------------|-------|
| Personnel | | | | | |
| 8102 Wages | \$ 129,582 | \$ 143,765 | \$ 112,654 | \$ 143,540 | |
| 8107 Longevity | 2,030 | 2,150 | 950 | 1,290 | |
| 8120 Social Security | 9,940 | 11,163 | 9,136 | 11,079 | |
| 8130 TMRS Retirement | 15,757 | 15,876 | 10,937 | 15,248 | |
| 8140 Health & Life Insurance | 17,008 | 26,108 | 19,900 | 29,572 | |
| 8150 Workers' Compensation | 316 | 398 | 386 | 401 | |
| Subtotal | <u>174,632</u> | <u>199,460</u> | <u>153,963</u> | <u>201,130</u> | 0.84% |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Fund:
General

Department:
Library

Account:
01-53

| Classification | 2020-2021 Actual | 2021-2022 Budget* | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|-----------------------------------|---------------------|----------------------|-----------------------|---------------------|---------|
| ~EXPENDITURE DETAIL (Continued)~ | | | | | |
| Maintenance & Supplies | | | | | |
| 8210 General Supplies | 3,757 | 5,500 | 19,808 | 6,000 | |
| 8211 Archive Supplies | 502 | 500 | 505 | 500 | |
| 8212 Books | 16,678 | 18,000 | 21,000 | 20,000 | |
| 8214 Audio Visual | 3,540 | 3,500 | 3,500 | 3,500 | |
| 8215 Book Preparation Supplies | 664 | 1,500 | 2,500 | 2,500 | |
| 8218 Promotional Supplies | 2,386 | 2,400 | 3,250 | 3,000 | |
| 8220 Janitorial Supplies | 551 | 1,000 | 1,150 | 1,250 | |
| 8245 Office Supplies | 1,280 | 4,000 | 2,000 | 2,500 | |
| 8246 Postage | 238 | 500 | 300 | 500 | |
| 8260 Building Maintenance | 18,128 | 5,500 | 5,500 | 5,500 | |
| 8264 Software Maintenance | 1,932 | 5,031 | 5,031 | 5,031 | |
| 8268 Other Maintenance | - | - | - | - | |
| Subtotal | 49,657 | 47,431 | 64,544 | 50,281 | 6.01% |
| Services | | | | | |
| 8321 Dues & Subscriptions | 5,530 | 7,189 | 5,530 | 6,000 | |
| 8326 Electricity | 5,370 | 4,200 | 6,200 | 6,000 | |
| 8332 Liability Insurance | 99 | 104 | 114 | 131 | |
| 8335 Building Insurance | 2,249 | 2,362 | 2,593 | 2,982 | |
| 8350 Training | - | 2,000 | 2,000 | 2,000 | |
| 8355 Outside Services | 7,243 | 10,000 | 10,000 | 10,000 | |
| 8360 Janitorial Service | - | - | - | - | |
| 8380 Telephone | 1,490 | 1,924 | 1,673 | 1,924 | |
| 8390 Miscellaneous | - | 50 | - | 50 | |
| Subtotal | 21,981 | 27,829 | 28,110 | 29,087 | 4.52% |
| Capital Outlay | | | | | |
| 8420 Improvements | 60,617 | 40,000 | 66,988 | - | |
| 8490 Equipment | 68,055 | - | - | - | |
| Subtotal | 128,672 | 40,000 | 66,988 | - | N/A |
| Total Expenditures | <u>\$ 374,942</u> | <u>\$ 314,720</u> | <u>\$ 313,605</u> | <u>\$ 280,498</u> | -10.87% |

**CITY OF COLUMBUS, TEXAS
2022-2023 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
2022-2023 BUDGET**

Fund:
General

Department:
Public Works

Account:
01-60

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|--|-----------------------------|-----------------------------|-------------------------------|-----------------------------|--------------|
| ~FUNCTION AND CLASSIFICATION SUMMARY~ | | | | | |
| Personnel | \$ 201,110 | \$ 232,727 | \$ 185,060 | \$ 199,774 | -14.16% |
| Maintenance & Supplies | 166,165 | 214,193 | 211,018 | 223,193 | 4.20% |
| Services | 69,180 | 96,661 | 75,707 | 101,406 | 4.91% |
| Transfers | 2,500 | 2,500 | 2,500 | 2,500 | 0.00% |
| Subtotal | <u>438,954</u> | <u>546,081</u> | <u>474,285</u> | <u>526,872</u> | -3.52% |
| Capital Outlay | <u>299,385</u> | <u>121,589</u> | <u>189,796</u> | <u>242,500</u> | |
| Total Expenditures | <u>\$ 738,339</u> | <u>\$ 667,670</u> | <u>\$ 664,081</u> | <u>\$ 769,372</u> | 15.23% |

~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 | 1.50 | |
| Total Personnel | <u>3.85</u> | <u>3.85</u> | <u>3.85</u> | <u>2.95</u> | -23.38% |

~EXPENDITURE DETAIL~

| | | | | | |
|------------------------------|----------------|----------------|----------------|----------------|---------|
| Personnel | | | | | |
| 8102 Wages | \$ 137,176 | \$ 157,034 | \$ 121,788 | \$ 136,004 | |
| 8103 Wages, Overtime | 3,318 | 4,500 | 1,498 | 4,500 | |
| 8107 Longevity | 1,790 | 2,085 | 1,740 | 2,145 | |
| 8120 Social Security | 10,319 | 12,517 | 9,442 | 10,913 | |
| 8130 TMRS Retirement | 18,160 | 20,339 | 15,187 | 16,489 | |
| 8140 Health & Life Insurance | 23,473 | 30,068 | 29,412 | 24,244 | |
| 8150 Workers' Compensation | 6,874 | 6,184 | 5,993 | 5,478 | |
| Subtotal | <u>201,110</u> | <u>232,727</u> | <u>185,060</u> | <u>199,774</u> | -14.16% |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Fund:
General

Department:
Public Works

Account:
01-60

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|---|-----------------------------|-----------------------------|-------------------------------|-----------------------------|--------------|
| ~EXPENDITURE DETAIL (Continued)~ | | | | | |
| Maintenance & Supplies | | | | | |
| 8210 General Supplies | 13,495 | 22,000 | 16,151 | 18,000 | |
| 8230 Curb & Gutter Supplies | - | 8,000 | - | 8,000 | |
| 8240 Gas & Oil | 12,157 | 15,000 | 18,364 | 18,000 | |
| 8245 Office Supplies | 9 | 50 | 174 | 50 | |
| 8250 Chemical Supplies | 300 | 500 | 275 | 500 | |
| 8264 Software Maintenance | - | 5,893 | 1,429 | 5,893 | |
| 8266 Vehicle Maintenance | 8,812 | 10,000 | 8,896 | 10,000 | |
| 8267 Equipment Maintenance | 4,551 | 7,500 | 8,406 | 7,500 | |
| 8269 Street Seal Coat | 123,768 | 140,000 | 151,500 | 150,000 | |
| 8275 Signs | 908 | 2,500 | 3,357 | 2,500 | |
| 8280 Small Tools | 450 | 800 | 479 | 800 | |
| 8285 Wearing Apparel | 1,715 | 1,950 | 1,986 | 1,950 | |
| 8290 Storm Recovery | - | - | - | - | |
| Subtotal | 166,165 | 214,193 | 211,018 | 223,193 | 4.20% |
| Services | | | | | |
| 8312 Maint Shop Labor | - | - | - | - | |
| 8326 Electricity | 41,994 | 42,000 | 43,477 | 45,000 | |
| 8332 Liability Insurance | 1,186 | 1,245 | 1,362 | 1,566 | |
| 8333 Vehicle Insurance | 2,792 | 2,932 | 2,869 | 3,300 | |
| 8335 Building Insurance | 6,785 | 7,124 | 7,113 | 8,180 | |
| 8350 Training | - | 100 | 264 | 100 | |
| 8355 Outside Services | 2,350 | 3,500 | 6,182 | 3,500 | |
| 8362 Printing & Advertising | 354 | 250 | - | 250 | |
| 8363 Professional Services | 168 | 15,000 | - | 15,000 | |
| 8365 Engineering Fees | - | 1,000 | - | 1,000 | |
| 8370 Rent/Lease | 13,050 | 13,050 | 13,050 | 13,050 | |
| 8380 Telephone | 502 | 4,460 | 1,391 | 4,460 | |
| Subtotal | 69,180 | 96,661 | 75,707 | 101,406 | 4.91% |
| Capital Outlay | | | | | |
| 8420 Improvements | 299,385 | 121,589 | 189,796 | 150,000 | |
| 8480 Vehicles | - | - | - | - | |
| 8490 Equipment | - | - | - | 92,500 | |
| 8495 Storm Recovery | - | - | - | - | |
| Subtotal | 299,385 | 121,589 | 189,796 | 242,500 | N/A |
| Interest | | | | | |
| 8525 Interest Due on Notes | 4,579 | 4,579 | 4,579 | 4,579 | |
| | 4,579 | 4,579 | 4,579 | 4,579 | |
| Transfers | | | | | |
| 8610 Transfer to Equipment Fund | 2,500 | 2,500 | 2,500 | 2,500 | |
| Subtotal | 2,500 | 2,500 | 2,500 | 2,500 | 0.00% |
| Total Expenditures | \$ 742,918 | \$ 672,249 | \$ 668,661 | \$ 773,952 | 15.13% |

SPECIAL REVENUE FUNDS

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

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

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

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

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

SPECIAL REVENUE FUNDS SUMMARY

| | Equipment Replacement Fund | Fire Equipment Replacement Fund | Hotel Occupancy Tax Fund | Total | 2021-2022 Budget* |
|-----------------------------------|---|--|---|------------------|------------------------------|
| <u>RESOURCES</u> | | | | | |
| Total beginning fund balance | \$ 81,948 | \$ 458,937 | \$ 540,340 | \$ 1,081,225 | \$ 890,535 |
| <u>REVENUES</u> | | | | | |
| Total Revenues | 20,600 | 75,000 | 322,250 | 417,850 | 377,804 |
| TOTAL FUNDS AVAILABLE | 102,548 | 533,937 | 862,590 | 1,499,075 | 1,268,339 |
| <u>EXPENDITURES</u> | | | | | |
| Maintenance & Supplies | \$ - | \$ - | \$ 20,090 | \$ 20,090 | \$ 16,247 |
| Services | - | - | 326,875 | 326,875 | 156,868 |
| Transfers | 65,000 | - | - | 65,000 | 14,000 |
| Subtotal | 65,000 | - | 346,965 | 411,965 | 187,114 |
| Capital Outlay | - | - | - | - | - |
| TOTAL EXPENDITURES | 65,000 | - | 346,965 | 411,965 | 187,114 |
| <u>ENDING FUND BALANCE</u> | | | | | |
| Total ending fund balance | \$ 37,548 | \$ 533,937 | \$ 515,624 | \$ 1,087,110 | \$ 1,081,225 |

*This is the 2021-2022 Budget Estimate.

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

EQUIPMENT REPLACEMENT FUND SUMMARY

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|-----------------------------------|-----------------------------|-----------------------------|-------------------------------|-----------------------------|--------------|
| Resources: | | | | | |
| Total Beginning Balance | \$ 64,270 | \$ 75,252 | \$ 75,167 | \$ 81,948 | 8.90% |
| Revenues & Transfers In | 20,897 | 21,100 | 20,781 | 20,600 | -2.37% |
| Total Funds Available | <u>85,167</u> | <u>96,352</u> | <u>95,948</u> | <u>102,548</u> | 6.43% |
| Uses/Deductions | | | | | |
| Expenditures & Transfers Out | 10,000 | 14,000 | 14,000 | 65,000 | 364.29% |
| Ending Fund Balance | | | | | |
| Total Ending Fund Balance | 75,167 | 82,625 | 81,948 | 37,548 | -54.56% |
| Fund Total | <u>\$ 75,167</u> | <u>\$ 82,352</u> | <u>\$ 81,948</u> | <u>\$ 37,548</u> | |
| Net Revenue (Expenditures) | 10,897 | 7,100 | 6,781 | (44,400) | |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET
EQUIPMENT FUND REVENUES/EXPENDITURES**

Fund:
Equipment Replacement

Department:
N/A

Account:
11-05

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|--|---------------------|---------------------|-----------------------|---------------------|---------|
| ~FUNCTION AND CLASSIFICATION SUMMARY~ | | | | | |
| Revenues | | | | | |
| 7100 Transfer from Utility Fund | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | 0.00% |
| 7105 Transfer from General Fund | 10,000 | 10,000 | 10,000 | 10,000 | 0.00% |
| 5100 Interest | 897 | 1,100 | 781 | 600 | -45.45% |
| Total Revenues | \$ 20,897 | \$ 21,100 | \$ 20,781 | \$ 20,600 | -2.37% |
| Expenditures | | | | | |
| Transfers | \$ 10,000 | \$ 14,000 | \$ 14,000 | \$ 65,000 | 364.29% |
| Subtotal | 10,000 | 14,000 | 14,000 | 65,000 | 364.29% |
| Total Expenditures | \$ 10,000 | \$ 14,000 | \$ 14,000 | \$ 65,000 | 364.29% |

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

| | | | | | |
|-------------------------------|-----------|-----------|-----------|-----------|---------|
| Transfers | | | | | |
| 8605 Transfer to General Fund | \$ 10,000 | \$ 14,000 | \$ 14,000 | \$ 65,000 | |
| Subtotal | 10,000 | 14,000 | 14,000 | 65,000 | 364.29% |
| Total Expenditures | \$ 10,000 | \$ 14,000 | \$ 14,000 | \$ 65,000 | 364.29% |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

FIRE EQUIPMENT FUND SUMMARY

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|-----------------------------------|-----------------------------|-----------------------------|-------------------------------|-----------------------------|--------------|
| Resources: | | | | | |
| Total Beginning Balance | \$ 442,939 | \$ 408,896 | \$ 403,915 | \$ 458,937 | 12.24% |
| Revenues & Transfers In | 55,429 | 61,000 | 55,023 | 75,000 | 22.95% |
| Total Funds Available | <u>498,368</u> | <u>469,896</u> | <u>458,937</u> | <u>533,937</u> | 13.63% |
| Uses/Deductions | | | | | |
| Expenditures & Transfers Out | 94,453 | - | - | - | N/A |
| Ending Fund Balance | | | | | |
| Total Ending Fund Balance | 403,915 | 469,896 | 458,937 | 533,937 | 13.63% |
| Fund Total | <u>\$ 403,915</u> | <u>\$ 469,896</u> | <u>\$ 458,937</u> | <u>\$ 533,937</u> | |
| Net Revenue (Expenditures) | (39,024) | 61,000 | 55,023 | 75,000 | |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET
FIRE EQUIPMENT FUND REVENUES/EXPENDITURES**

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

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|--|---------------------|---------------------|-----------------------|---------------------|---------|
| ~FUNCTION AND CLASSIFICATION SUMMARY~ | | | | | |
| Revenues | | | | | |
| 6302 Transfer from Utility Fund | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 35,000 | 40.00% |
| 7100 Transfer from General Fund | 25,000 | 25,000 | 25,000 | 35,000 | 40.00% |
| 5100 Interest | 5,429 | 11,000 | 5,023 | 5,000 | -54.55% |
| Total Revenues | \$ 55,429 | \$ 61,000 | \$ 55,023 | \$ 75,000 | 22.95% |

| | | | | | |
|---------------------|-----------|------|------|------|-----|
| Expenditures | | | | | |
| Total Expenditures | \$ 94,453 | \$ - | \$ - | \$ - | N/A |

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

| | | | | | |
|-------------------------------|-----------|------|------|------|-----|
| Transfers | | | | | |
| 8605 Transfer to General Fund | \$ 94,453 | \$ - | \$ - | \$ - | |
| Subtotal | 94,453 | - | - | - | N/A |
| Total Expenditures | \$ 94,453 | \$ - | \$ - | \$ - | N/A |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

HOTEL OCCUPANCY TAX FUND SUMMARY

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|-----------------------------------|-----------------------------|-----------------------------|-------------------------------|-----------------------------|--------------|
| Resources: | | | | | |
| Total Beginning Balance | \$ 370,536 | \$ 319,461 | \$ 411,453 | \$ 540,340 | 69.14% |
| Revenues & Transfers In | 224,858 | 227,000 | 302,001 | 322,250 | 41.96% |
| Total Funds Available | <u>595,394</u> | <u>546,461</u> | <u>713,454</u> | <u>862,590</u> | 57.85% |
| Uses/Deductions | | | | | |
| Expenditures & Transfers Out | 183,942 | 263,155 | 173,114 | 346,965 | 31.85% |
| Ending Fund Balance | | | | | |
| Total Ending Fund Balance | 411,453 | 283,306 | 540,340 | 515,624 | 82.00% |
| Fund Total | <u>\$ 411,453</u> | <u>\$ 283,306</u> | <u>\$ 540,340</u> | <u>\$ 515,624</u> | |
| Net Revenue (Expenditures) | 40,916 | (36,155) | 128,887 | (24,715) | |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

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

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|--|---------------------|---------------------|-----------------------|---------------------|--------|
| ~FUNCTION AND CLASSIFICATION SUMMARY~ | | | | | |
| Revenues | | | | | |
| 3600 Hotel Occupancy Tax | \$ 222,084 | \$ 225,000 | \$ 300,000 | \$ 320,000 | 42.22% |
| 7200 Miscellaneous | - | - | - | - | N/A |
| 5100 Interest | 2,774 | 2,000 | 2,001 | 2,250 | 12.50% |
| Total Revenues | \$ 224,858 | \$ 227,000 | \$ 302,001 | \$ 322,250 | 41.96% |
| Expenditures | | | | | |
| Personnel | \$ - | \$ - | \$ - | \$ - | N/A |
| Maintenance & Supplies | 14,716 | 15,650 | 16,247 | 20,090 | 28.37% |
| Services | 169,225 | 187,505 | 156,868 | 326,875 | 74.33% |
| Subtotal | 183,942 | 203,155 | 173,114 | 346,965 | 70.79% |
| Capital Outlay | - | 60,000 | - | - | N/A |
| Total Expenditures | \$ 183,942 | \$ 263,155 | \$ 173,114 | \$ 346,965 | 31.85% |

~AUTHORIZED POSITIONS~

No Authorized Positions - - - -

~EXPENDITURE DETAIL~

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

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

Fund:
Hotel Occupancy Tax

Department:
N/A

Account:
05-12

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|-----------------------------------|---------------------|---------------------|-----------------------|---------------------|--------|
| ~EXPENDITURE DETAIL (Continued)~ | | | | | |
| Maintenance & Supplies | | | | | |
| 8210 Supplies | 881 | 1,500 | 1,129 | 1,500 | |
| 8245 Office Supplies | 43 | 150 | 25 | 150 | |
| 8268 Maintenance | 13,793 | 14,000 | 15,093 | 18,440 | |
| Subtotal | 14,716 | 15,650 | 16,247 | 20,090 | 28.37% |
| Services | | | | | |
| 8326 Electricity | 999 | 2,000 | 3,000 | 3,000 | |
| 8332 Liability Insurance | 277 | 290 | 317 | 365 | |
| 8335 Building Insurance | 519 | 545 | 598 | 688 | |
| 8362 Printing & Advertising | - | 50 | - | 50 | |
| 8367 Legal Fees | - | 500 | 198 | 500 | |
| 8380 Telephone | 1,114 | 1,250 | 1,082 | 1,250 | |
| 8363 Professional Services | 200 | 750 | 200 | 750 | |
| 8391 Grants | 166,117 | 182,120 | 151,473 | 320,273 | |
| Subtotal | 169,225 | 187,505 | 156,868 | 326,875 | 74.33% |
| Capital Outlay | | | | | |
| 8420 Improvements | - | 60,000 | - | - | |
| 8430 Land | - | - | - | - | |
| Subtotal | - | 60,000 | - | - | N/A |
| | | | | | |
| Total Expenditures | \$ 183,942 | \$ 263,155 | \$ 173,114 | \$ 346,965 | 31.85% |

DEBT SERVICE FUNDS

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

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

DEBT SERVICE FUNDS SUMMARY

| | Debt Service 2005/2013 Fund | Debt Service 2010 Fund | Debt Service 2016 Fund | Total | 2021-2022 Budget* |
|-----------------------------------|--|---------------------------------------|---------------------------------------|----------------|------------------------------|
| <u>RESOURCES</u> | | | | | |
| Total beginning fund balance | \$ 127 | \$ 1,948 | \$ 333 | \$ 2,075 | \$ 3,179 |
| <u>REVENUES</u> | | | | | |
| Total Revenues | 319,770 | 296,589 | 190,300 | 806,659 | 810,929 |
| TOTAL FUNDS AVAILABLE | 319,897 | 298,538 | 190,633 | 809,067 | 814,108 |
| <u>EXPENDITURES</u> | | | | | |
| Debt Service | \$ 319,750 | \$ 298,200 | \$ 190,300 | \$ 808,250 | \$ 811,700 |
| Transfers | - | - | - | - | - |
| Subtotal | 319,750 | 298,200 | 190,300 | 808,250 | 811,700 |
| TOTAL EXPENDITURES | 319,750 | 298,200 | 190,300 | 808,250 | 811,700 |
| <u>ENDING FUND BALANCE</u> | | | | | |
| Total ending fund balance | \$ 147 | \$ 338 | \$ 333 | \$ 817 | \$ 2,408 |

*This is the 2021-2022 Budget Estimate.

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

DEBT SERVICE 2016 FUND SUMMARY

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|-----------------------------------|-----------------------------|-----------------------------|-------------------------------|-----------------------------|--------------|
| Resources: | | | | | |
| Total Beginning Balance | \$ 333 | \$ 333 | \$ 333 | \$ 333 | N/A |
| Revenues & Transfers In | 190,175 | 187,900 | 187,900 | 190,300 | N/A |
| Total Funds Available | <u>190,508</u> | <u>188,233</u> | <u>188,233</u> | <u>190,633</u> | N/A |
| Uses/Deductions | | | | | |
| Expenditures & Transfers Out | 190,175 | 187,900 | 187,900 | 190,300 | N/A |
| Ending Fund Balance | | | | | |
| Total Ending Fund Balance | 333 | 333 | 333 | 333 | N/A |
| Fund Total | <u>\$ 333</u> | <u>\$ 333</u> | <u>\$ 333</u> | <u>\$ 333</u> | |
| Net Revenue (Expenditures) | - | - | - | - | |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET
DEBT SERVICE 2016 REVENUES/EXPENDITURES**

Fund:
Debt Service 2016

Department:
N/A

Account:
13-05

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|--|---------------------|---------------------|-----------------------|---------------------|-------|
| ~FUNCTION AND CLASSIFICATION SUMMARY~ | | | | | |
| Revenues | | | | | |
| 3150 Property Taxes | \$ - | \$ - | \$ - | \$ - | N/A |
| 3200 Delinquent Taxes | - | - | - | - | N/A |
| 3300 Penalty and Interest | - | - | - | - | N/A |
| 7100 Transfer from Utility Fund | 190,175 | 187,900 | 187,900 | 190,300 | N/A |
| Total Revenues | <u>\$ 190,175</u> | <u>\$ 187,900</u> | <u>\$ 187,900</u> | <u>\$ 190,300</u> | N/A |
| Services | - | - | - | - | N/A |
| Debt Service | \$ 190,175 | \$ 187,900 | \$ 187,900 | \$ 190,300 | N/A |
| Transfers | - | - | - | - | N/A |
| Subtotal | <u>190,175</u> | <u>187,900</u> | <u>187,900</u> | <u>190,300</u> | N/A |
| Total Expenditures | <u>\$ 190,175</u> | <u>\$ 187,900</u> | <u>\$ 187,900</u> | <u>\$ 190,300</u> | N/A |

~AUTHORIZED POSITIONS~

No Authorized Positions

-

Debt Service

| | | | | | |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-----|
| 8515 Principal | \$ 130,000 | \$ 130,000 | \$ 130,000 | \$ 135,000 | |
| 8525 Interest | 60,175 | 57,900 | 57,900 | 55,300 | |
| Subtotal | <u>190,175</u> | <u>187,900</u> | <u>187,900</u> | <u>190,300</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>\$ 190,175</u> | <u>\$ 187,900</u> | <u>\$ 187,900</u> | <u>\$ 190,300</u> | N/A |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

DEBT SERVICE 2005 & 2013 FUND SUMMARY

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|-----------------------------------|-----------------------------|-----------------------------|-------------------------------|-----------------------------|--------------|
| Resources: | | | | | |
| Total Beginning Balance | \$ 69 | \$ 266 | \$ 69 | \$ 127 | -52.42% |
| Revenues & Transfers In | 318,360 | 321,020 | 321,058 | 319,770 | -0.39% |
| Total Funds Available | <u>318,428</u> | <u>321,286</u> | <u>321,127</u> | <u>319,897</u> | -0.43% |
| Uses/Deductions | | | | | |
| Expenditures & Transfers Out | 318,360 | 321,000 | 321,000 | 319,750 | -0.39% |
| Ending Fund Balance | | | | | |
| Total Ending Fund Balance | 69 | 286 | 127 | 147 | -48.76% |
| Fund Total | <u>\$ 69</u> | <u>\$ 286</u> | <u>\$ 127</u> | <u>\$ 147</u> | |
| Net Revenue (Expenditures) | - | 20 | 58 | 20 | |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET
DEBT SERVICE 2005 & 2013 REVENUES/EXPENDITURES**

Fund:
Debt Service 2013

Department:
N/A

Account:
02-05

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|--|---------------------|---------------------|-----------------------|---------------------|--------|
| ~FUNCTION AND CLASSIFICATION SUMMARY~ | | | | | |
| Revenues | | | | | |
| 3150 Property Taxes | \$ - | \$ - | \$ - | \$ - | N/A |
| 3200 Delinquent Taxes | 61 | 10 | 23 | 10 | 0.00% |
| 3300 Penalty and Interest | 80 | 10 | 35 | 10 | 0.00% |
| 7112 Bond Proceeds | - | - | - | - | N/A |
| 7100 Transfer from Utility Fund | 318,219 | 321,000 | 321,000 | 319,750 | -0.39% |
| Total Revenues | \$ 318,360 | \$ 321,020 | \$ 321,058 | \$ 319,770 | -0.39% |
| Services | | | | | |
| Debt Service | - | - | - | - | N/A |
| Transfers | \$ 318,219 | \$ 321,000 | \$ 321,000 | \$ 319,750 | -0.39% |
| Subtotal | 318,360 | 321,000 | 321,000 | 319,750 | -0.39% |
| Total Expenditures | \$ 318,360 | \$ 321,000 | \$ 321,000 | \$ 319,750 | -0.39% |

~AUTHORIZED POSITIONS~

No Authorized Positions

| | | | | | |
|-------------------------------|------------|------------|------------|------------|--------|
| Debt Service | | | | | |
| 8515 Principal | \$ 275,000 | \$ 285,000 | \$ 285,000 | \$ 295,000 | |
| 8525 Interest | 43,219 | 36,000 | 36,000 | 24,750 | |
| Subtotal | 318,219 | 321,000 | 321,000 | 319,750 | -0.39% |
| 8605 Transfer to General Fund | - | - | - | - | |
| 8610 Transfer to Utility Fund | \$ 141 | \$ - | \$ - | \$ - | |
| Subtotal | 141 | - | - | - | N/A |
| Total Expenditures | \$ 318,360 | \$ 321,000 | \$ 321,000 | \$ 319,750 | -0.39% |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

DEBT SERVICE 2010 FUND SUMMARY

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|-----------------------------------|-----------------------------|-----------------------------|-------------------------------|-----------------------------|--------------|
| Resources: | | | | | |
| Total Beginning Balance | \$ 1,576 | \$ 6,400 | \$ 2,777 | \$ 1,948 | -69.56% |
| Revenues & Transfers In | 301,764 | 301,165 | 301,971 | 296,589 | -1.52% |
| Total Funds Available | <u>303,340</u> | <u>307,565</u> | <u>304,748</u> | <u>298,538</u> | -2.94% |
| Uses/Deductions | | | | | |
| Expenditures & Transfers Out | 300,563 | 302,800 | 302,800 | 298,200 | -1.52% |
| Ending Fund Balance | | | | | |
| Total Ending Fund Balance | 2,777 | 4,765 | 1,948 | 338 | -92.91% |
| Fund Total | <u>\$ 2,777</u> | <u>\$ 4,765</u> | <u>\$ 1,948</u> | <u>\$ 338</u> | |
| Net Revenue (Expenditures) | 1,201 | (1,635) | (829) | (1,611) | |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET
DEBT SERVICE 2010 FUND REVENUES/EXPENDITURES**

Fund:
Debt Service 2010

Department:

Account:
12-05

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|--|---------------------|---------------------|-----------------------|---------------------|---------------|
| ~FUNCTION AND CLASSIFICATION SUMMARY~ | | | | | |
| Revenues | | | | | |
| 3150 Property Taxes | \$ 91,033 | \$ 89,248 | \$ 89,131 | \$ 87,874 | -1.54% |
| 3200 Delinquent Taxes | 1,291 | 600 | 616 | 600 | 0.00% |
| 3300 Penalty and Interest | 905 | 550 | 688 | 550 | 0.00% |
| 5100 Interest | 51 | 50 | 55 | 50 | 0.00% |
| 7112 Bond Proceeds | - | - | | - | N/A |
| 7150 Transfer from Utility Fund | 208,484 | 210,717 | 211,480 | 207,516 | -1.52% |
| Total Revenues | <u>\$ 301,764</u> | <u>\$ 301,165</u> | <u>\$ 301,971</u> | <u>\$ 296,589</u> | <u>-1.52%</u> |
| Expenditures | | | | | |
| Debt Service | <u>\$ 300,563</u> | <u>\$ 302,800</u> | <u>\$ 302,800</u> | <u>\$ 298,200</u> | -1.52% |
| Subtotal | 300,563 | 302,800 | 302,800 | 298,200 | -1.52% |
| Total Expenditures | <u>\$ 300,563</u> | <u>\$ 302,800</u> | <u>\$ 302,800</u> | <u>\$ 298,200</u> | -1.52% |

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

| | | | | | |
|---------------------|-------------------|-------------------|-------------------|-------------------|--------|
| Debt Service | | | | | |
| 8515 Principal | \$ 230,000 | \$ 240,000 | \$ 240,000 | \$ 245,000 | |
| 8525 Interest | 70,563 | 62,800 | 62,800 | 53,200 | |
| Subtotal | <u>300,563</u> | <u>302,800</u> | <u>302,800</u> | <u>298,200</u> | -1.52% |
| Total Expenditures | <u>\$ 300,563</u> | <u>\$ 302,800</u> | <u>\$ 302,800</u> | <u>\$ 298,200</u> | -1.52% |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

DEBT SERVICE CALCULATION

| <u>2016</u> | <u>Water</u> | <u>Sewer</u> | <u>Gas</u> | |
|-------------|----------------|----------------|---------------|--------------|
| | 100.00% | 83.33% | 11.67% | 5% |
| Interest | 55,300 | 46,081 | 6,454 | 2,765 |
| Principal | 135,000 | 112,496 | 15,755 | 6,750 |
| Total | <u>190,300</u> | <u>158,577</u> | <u>22,208</u> | <u>9,515</u> |

| <u>2013</u> | <u>Water</u> | <u>Sewer</u> | |
|-------------|----------------|----------------|---------------|
| | 100.00% | 71.39% | 28.61% |
| Interest | 24,750 | 17,669 | 7,081 |
| Principal | 295,000 | 210,601 | 84,400 |
| Total | <u>319,750</u> | <u>228,270</u> | <u>91,480</u> |

| <u>2010</u> | <u>Water</u> | <u>Gas</u> | <u>General</u> |
|-------------|----------------|----------------|----------------|
| | 100.00% | 61.9868% | 30.4106% |
| Interest | 53,200 | 32,977 | 16,178 |
| Principal | 245,000 | 151,868 | 74,506 |
| Total | <u>298,200</u> | <u>184,845</u> | <u>90,684</u> |

Amount Covered by Current Tax Rate

| | Principal | Interest |
|--------------|-----------|----------|
| <u>2016*</u> | - | - |
| <u>2013*</u> | - | - |
| <u>2010</u> | 90,127 | 16,079 |

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> | 158,577 | 22,208 | 9,515 | 190,300 |
| <u>2013</u> | 228,270 | 91,480 | - | 319,750 |
| <u>2010</u> | 184,845 | - | 22,671 | 207,516 |
| Total | <u>571,691</u> | <u>113,688</u> | <u>32,186</u> | <u>717,566</u> |

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

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

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

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

3.00% for 20 years

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

**General Obligation Refunding Bonds
Series 2013**

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

1.92% for 12 years

**General Obligation Refunding Bonds
Series 2010**

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

3.41% for 17 years

UTILITY FUND

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

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

FYE 2023 Utility Fund Long-Term Financial Plan

| | Actual 2019-2020 | Actual 2020-2021 | Estimate 2021-2022 | Budget 2022-2023 |
|---|---------------------|---------------------|-----------------------|---------------------|
| Beginning Fund Balance | 2,182,963 | 1,882,318 | 1,445,282 | 1,561,462 |
| Revenues: | | | | |
| Water Department | 1,485,445 | 1,094,693 | 1,185,596 | 1,261,724 |
| Sewer Department | 960,369 | 954,393 | 1,031,677 | 1,248,708 |
| Garbage Department | 945,414 | 951,771 | 1,012,505 | 1,052,052 |
| Gas Department | 633,316 | 828,427 | 967,956 | 835,300 |
| Maintenance Department | - | - | - | - |
| Other Revenue | 102,083 | 93,157 | 91,009 | 91,600 |
| Total Revenue | 4,126,627 | 3,922,442 | 4,288,743 | 4,489,385 |
| Operating Expenditures: | | | | |
| Personnel | 615,896 | 653,935 | 651,460 | 709,780 |
| Maintenance & Supplies | 357,643 | 566,417 | 387,964 | 703,282 |
| Services | 1,342,067 | 1,632,876 | 1,603,820 | 1,695,940 |
| Transfers | 1,395,888 | 1,371,734 | 1,399,663 | 1,503,830 |
| Total Operating Expenditures | 3,711,494 | 4,224,961 | 4,042,907 | 4,612,831 |
| Non-Operating Expenditures: | | | | |
| Debt Service | - | - | - | - |
| Capital Outlay | 715,778 | 134,516 | 129,657 | 171,500 |
| Total Non-Operating Expenditures | 715,778 | 134,516 | 129,657 | 171,500 |
| Total Expenditures | 4,427,272 | 4,359,477 | 4,172,564 | 4,784,331 |
| Ending Fund Balance | 1,882,318 | 1,445,282 | 1,561,462 | 1,266,516 |
| Reserved for Capital Projects | - | - | - | - |
| Unreserved Fund Balance | 1,882,318 | 1,445,282 | 1,561,462 | 1,266,516 |
| Calculation of available funds: | | | | |
| Ending Unreserved Fund Balance | 1,882,318 | 1,445,282 | 1,561,462 | 1,266,516 |
| Less 20% required minimum balance | 742,299 | 844,992 | 808,581 | 922,566 |
| Excess funds available for capital projects | 1,140,019 | 600,290 | 752,880 | 343,949 |
| Staffing variable: | | | | |
| Full-time equivalent positions | 10.50 | 10.50 | 10.50 | 9.00 |
| Average cost per FTE | 58,657 | 62,280 | 62,044 | 78,864 |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

FYE 2023 Utility Fund Long-Term Financial Plan

| 2023-2024 | 2024-2025 | 2025-2026 |
|------------------|------------------|------------------|
| 1,266,516 | 1,253,925 | 1,005,957 |
| 1,299,576 | 1,338,563 | 1,378,720 |
| 1,079,045 | 1,111,416 | 1,144,759 |
| 1,083,614 | 1,116,122 | 1,149,606 |
| 860,359 | 886,170 | 912,755 |
| - | - | - |
| 94,348 | 97,178 | 100,094 |
| 4,416,942 | 4,549,450 | 4,685,933 |
| 731,073 | 753,005 | 775,596 |
| 474,380 | 738,611 | 760,770 |
| 1,690,134 | 1,740,838 | 1,793,064 |
| 1,533,945 | 1,564,963 | 1,596,912 |
| 4,429,532 | 4,797,418 | 4,926,341 |
| - | - | - |
| - | - | - |
| - | - | - |
| 4,429,532 | 4,797,418 | 4,926,341 |
| 1,253,925 | 1,005,957 | 765,549 |
| - | - | - |
| 1,253,925 | 1,005,957 | 765,549 |
| 1,253,925 | 1,005,957 | 765,549 |
| 885,906 | 959,484 | 985,268 |
| 368,019 | 46,473 | (219,719) |
| 9.00 | 9.00 | 9.00 |
| 81,230 | 83,667 | 86,177 |

UTILITY FUND FINANCIAL PROJECTION

The plan presents the Utility Fund over seven fiscal years: two previous years, the estimate for FY 2022, the budget for FY 2023 and three projected years. The projections made for fiscal years 2024-2026 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
2022-2023 BUDGET**

UTILITY FUND SUMMARY

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|--|-----------------------|-------------------------|-----------------------|-----------------------|---------|
| Resources: | | | | | |
| Total Beginning Balance | \$ 1,882,318 | \$ 1,496,011 | \$ 1,445,282 | \$ 1,561,462 | 4.38% |
| Revenues & Transfers In | 3,922,442 | 4,249,107 | 4,288,743 | 4,489,385 | 5.65% |
| Total Funds Available | <u>5,804,760</u> | <u>5,745,118</u> | <u>5,734,026</u> | <u>6,050,847</u> | 5.32% |
| Uses/Deductions | | | | | |
| Expenditures & Transfers Out | 4,359,477 | 4,605,245 | 4,172,564 | 4,784,331 | 3.89% |
| Ending Fund Balance | | | | | |
| Total Ending Fund Balance | 1,445,282 | 1,139,873 | 1,561,462 | 1,266,516 | 11.11% |
| Reserved for Utility Water/Gas Capital Project | 892,886 | 8,759 | 637,042 | 450,433 | N/A |
| Reserved for Contingencies | - | | | | |
| Reserved for Future Expenditures | - | | | | |
| Unreserved Fund Balance | <u>552,397</u> | <u>1,131,114</u> | <u>924,419</u> | <u>816,082</u> | -27.85% |
| Total Expenditures | 4,359,477 | 4,605,245 | 4,172,564 | 4,784,331 | |
| Less: Capital Expenditures | 134,516 | 555,729 | 129,657 | 171,500 | |
| Operating Expenditures | <u>4,224,961</u> | <u>4,049,516</u> | <u>4,042,907</u> | <u>4,612,831</u> | |
| Target Fund Balance 20% of Operating Expenditures | 844,992 | 809,903 | 808,581 | 922,566 | |
| Net Revenue (Expenditures) | (437,036) | (356,138) | 116,179 | (294,946) | |
| Less: Net Rev(Exp)-Capital Project | (312,823) | (320,725) | (255,843) | (186,609) | |
| Less: Net Rev(Exp)-Other Capital | <u>(130,666)</u> | <u>(470,729)</u> | <u>(123,922)</u> | <u>(171,500)</u> | |
| Net Rev/(Exp)-Operating | 6,454 | 435,316 | 495,944 | 63,163 | |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

UTILITY FUND REVENUES

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|----------------------------------|---------------------|---------------------|-----------------------|---------------------|---------|
| <u>WATER DEPARTMENT</u> | | | | | |
| 70-4200 Grants | \$ 3,850 | \$ 85,000 | \$ 2,821 | \$ - | N/A |
| 70-6300 Sales of Service | 1,011,907 | 1,150,000 | 1,138,741 | 1,243,874 | 8.16% |
| 70-6400 Service Line Fees | 6,740 | 8,000 | 25,165 | 8,000 | 0.00% |
| 70-6500 Sale of Materials | - | - | - | - | N/A |
| 70-6600 Penalties | 6,948 | 7,200 | 6,866 | 7,200 | 0.00% |
| 70-6700 Service Charge | 700 | 2,500 | 11,703 | 2,500 | 0.00% |
| 70-7200 Miscellaneous | 64,548 | 150 | 300 | 150 | 0.00% |
| 70-7500 Gain on Sale of Assets | - | - | - | - | N/A |
| Subtotal | 1,094,693 | 1,252,850 | 1,185,596 | 1,261,724 | 0.71% |
| <u>SEWER DEPARTMENT</u> | | | | | |
| 71-4200 Grants | - | 230,576 | 1,777 | 207,125 | N/A |
| 71-6300 Sales of Service | 846,632 | 862,000 | 899,701 | 932,906 | 8.23% |
| 71-6301 Glidden Water District | 87,210 | 91,377 | 91,377 | 99,178 | 8.54% |
| 71-6400 Service Line Fees | 9,625 | 4,000 | 28,863 | 4,000 | 0.00% |
| 71-6600 Penalties | 6,217 | 5,500 | 6,229 | 5,500 | 0.00% |
| 71-7200 Miscellaneous | 2,655 | - | 3,730 | - | N/A |
| 71-7500 Gain on Sale of Assets | 2,055 | - | - | - | N/A |
| Subtotal | 954,393 | 1,193,453 | 1,031,677 | 1,248,708 | 4.63% |
| <u>GARBAGE DEPARTMENT</u> | | | | | |
| 72-4200 Grants | - | - | 1,137 | - | N/A |
| 72-6300 Sales of Service | 937,234 | 961,854 | 995,169 | 1,038,802 | 8.00% |
| 72-6305 Wood Chipping/Mulch | 22 | 250 | 43 | 250 | 0.00% |
| 72-6600 Penalties | 5,937 | 6,500 | 5,601 | 5,500 | -15.38% |
| 72-6306 Recycle Revenue | 8,381 | 5,000 | 10,320 | 7,500 | 50.00% |
| 72-7200 Miscellaneous | 197 | - | 234 | - | N/A |
| 72-7500 Gain on Sale of Assets | - | - | - | - | - |
| Subtotal | 951,771 | 973,604 | 1,012,505 | 1,052,052 | 8.06% |
| <u>GAS DEPARTMENT</u> | | | | | |
| 73-4200 Grants | - | - | 1,777 | - | N/A |
| 73-6300 Sales of Service | 795,627 | 727,300 | 914,479 | 825,000 | 13.43% |
| 73-6400 Service Line Fees | - | 500 | 43,388 | 500 | 0.00% |
| 73-6500 Sale of Materials | - | - | - | - | N/A |
| 73-6600 Penalties | 4,899 | 6,000 | 5,702 | 6,000 | 0.00% |
| 73-6700 Service Charge | 270 | 300 | 1,510 | 300 | 0.00% |
| 73-7200 Miscellaneous | 22,112 | 3,500 | 1,101 | 3,500 | N/A |
| 73-7500 Gain on Sale of Assts | 5,520 | - | - | - | - |
| Subtotal | 828,427 | 737,600 | 967,956 | 835,300 | 13.25% |

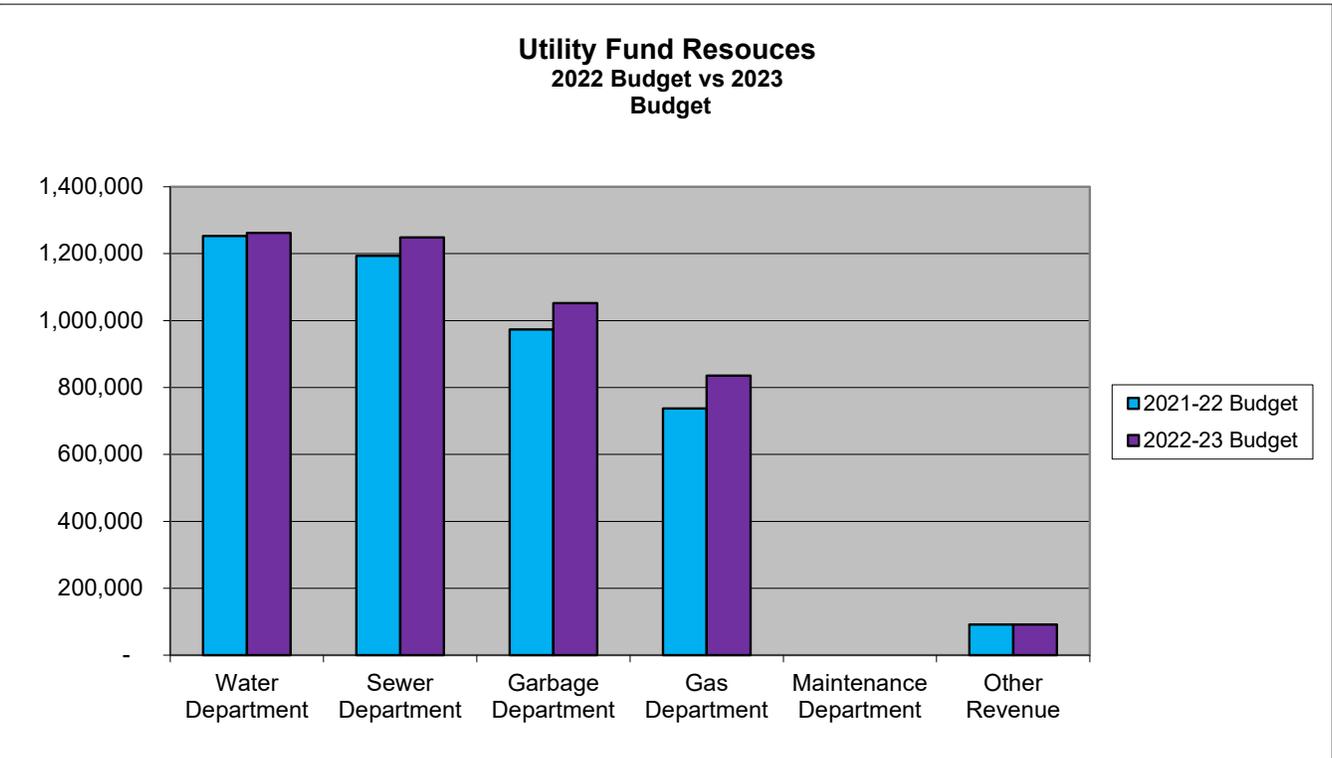
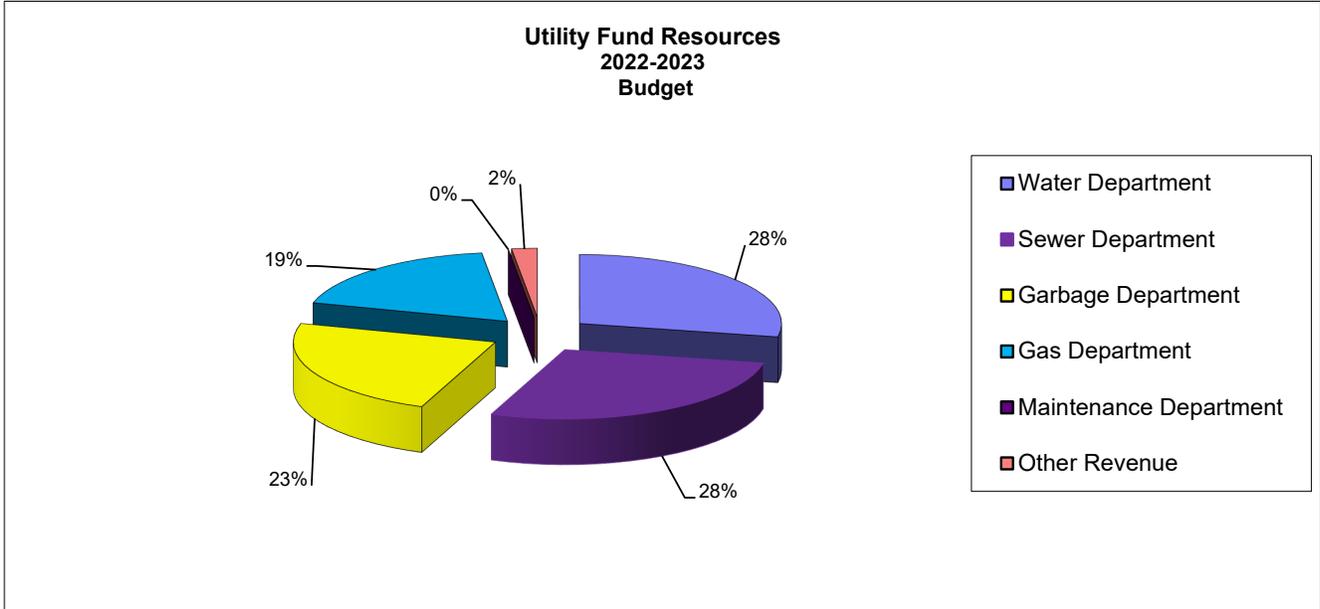
**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

UTILITY FUND REVENUES

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|--------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------|
| ~REVENUE DETAIL (Continued)~ | | | | | |
| <u>MAINTENANCE DEPARTMENT</u> | | | | | |
| 74-6300 Sales of Service | - | - | - | - | N/A |
| Subtotal | - | - | - | - | N/A |
| <u>OTHER REVENUE</u> | | | | | |
| 05-5100 Investments | 1,751 | 1,000 | 732 | 1,000 | 0.00% |
| 05-6800 Insufficient Checks | 100 | 100 | 200 | 100 | 0.00% |
| 05-7200 Miscellaneous | 1,250 | 500 | - | 500 | 0.00% |
| 05-7250 Overage/Shortage | (85) | - | 21 | - | N/A |
| 05-7500 Gain on Sale of Assets | - | - | - | - | 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 | 141 | - | 57 | - | N/A |
| Subtotal | 93,157 | 91,600 | 91,009 | 91,600 | 0.00% |
| TOTAL REVENUES | <u>\$ 3,922,442</u> | <u>\$ 4,249,107</u> | <u>\$ 4,288,743</u> | <u>\$ 4,489,385</u> | 5.65% |

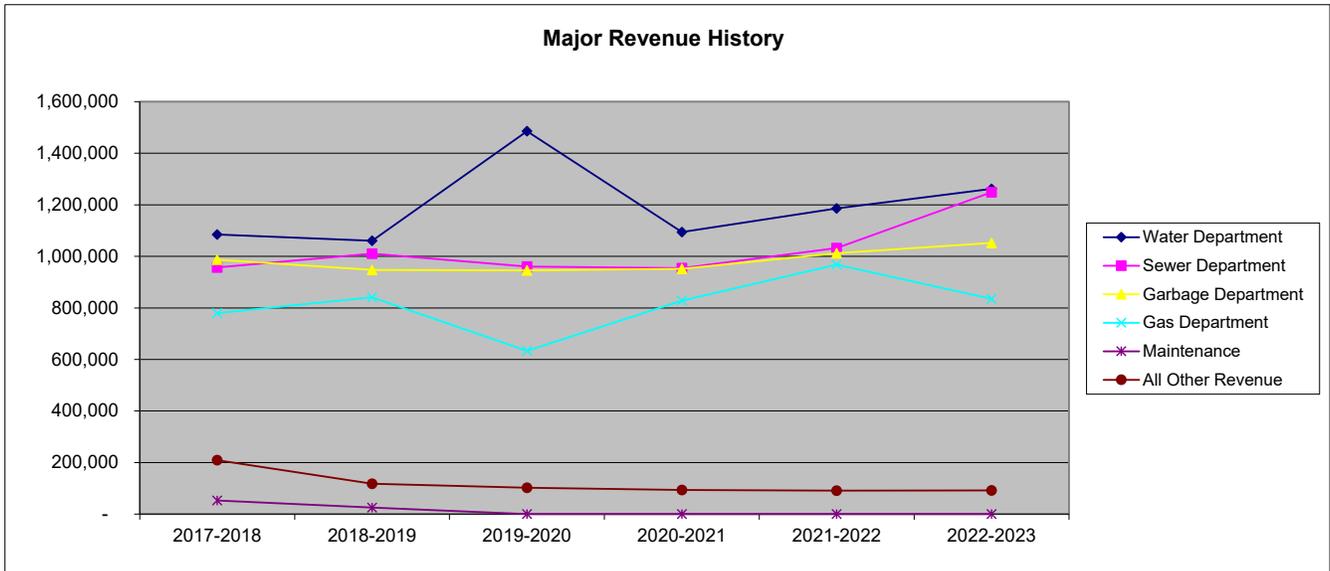
**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

UTILITY FUND REVENUE SUMMARY



**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

UTILITY FUND REVENUE SUMMARY



| | Actual 2017-2018 | Actual 2018-2019 | Actual 2019-2020 | Actual 2020-2021 | Estimated 2021-2022 | Budgeted 2022-2023 |
|--------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|-------------------------------|
| Water Department | 1,084,666 | 1,060,348 | 1,485,445 | 1,094,693 | 1,185,596 | 1,261,724 |
| Sewer Department | 956,602 | 1,010,441 | 960,369 | 954,393 | 1,031,677 | 1,248,708 |
| Garbage Department | 986,885 | 947,009 | 945,414 | 951,771 | 1,012,505 | 1,052,052 |
| Gas Department | 779,727 | 840,804 | 633,316 | 828,427 | 967,956 | 835,300 |
| Maintenance | 52,759 | 25,002 | - | - | - | - |
| All Other Revenue | 209,050 | 117,869 | 102,083 | 93,157 | 91,009 | 91,600 |
| TOTAL | 4,069,689 | 4,001,473 | 4,126,627 | 3,922,442 | 4,288,743 | 4,489,385 |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

UTILITY EXPENDITURE SUMMARY

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|--|-------------------------|-------------------------|-------------------------|-------------------------|---------|
| ~FUNCTION AND CLASSIFICATION SUMMARY~ | | | | | |
| Personnel | \$ 653,935 | \$ 576,225 | \$ 651,460 | \$ 709,780 | 23.18% |
| Maintenance & Supplies | 566,417 | 498,483 | 387,964 | 703,282 | 41.08% |
| Services | 1,632,876 | 1,521,525 | 1,603,820 | 1,695,940 | 11.46% |
| Transfers | 1,371,734 | 1,453,283 | 1,399,663 | 1,503,830 | 3.48% |
| Subtotal | <u>4,224,961</u> | <u>4,049,516</u> | <u>4,042,907</u> | <u>4,612,831</u> | 13.91% |
| Capital Outlay | 134,516 | 555,729 | 129,657 | 171,500 | -69.14% |
| Total Expenditures | <u><u>4,359,477</u></u> | <u><u>4,605,245</u></u> | <u><u>4,172,564</u></u> | <u><u>4,784,331</u></u> | |

~AUTHORIZED POSITIONS~

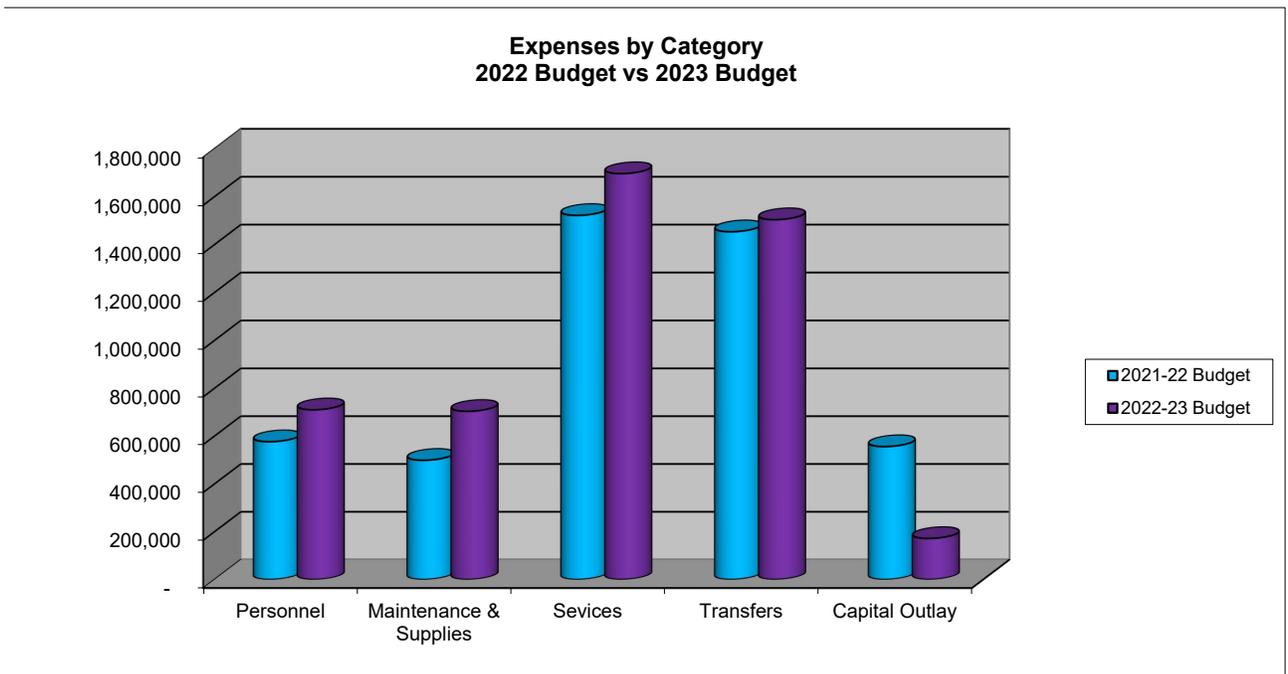
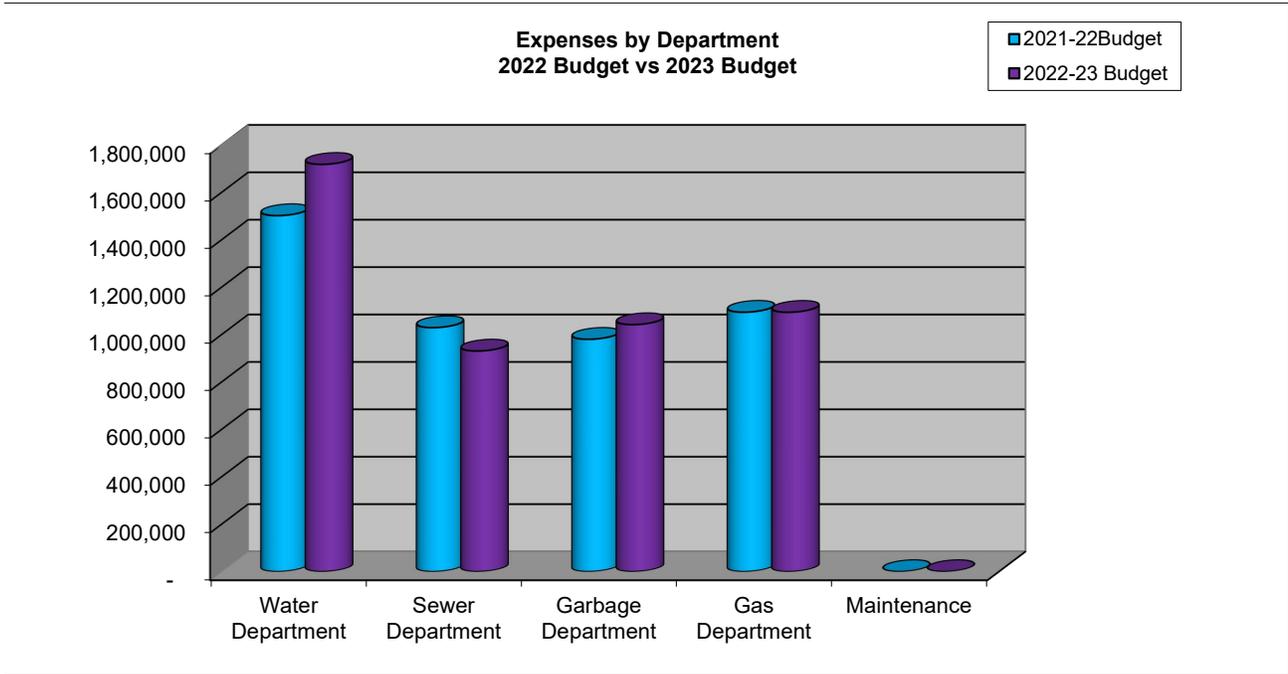
| | | | | | |
|-----------------|--------------|--------------|--------------|-------------|---------|
| Water | 3.75 | 3.75 | 3.75 | 3.34 | -10.93% |
| Sewer | 2.50 | 2.50 | 2.50 | 1.83 | -26.80% |
| Garbage | 0.50 | 0.50 | 0.50 | 0.50 | 0.00% |
| Gas | 3.75 | 3.75 | 3.75 | 3.33 | -11.20% |
| Maintenance | - | - | - | - | N/A |
| Total Personnel | <u>10.50</u> | <u>10.50</u> | <u>10.50</u> | <u>9.00</u> | -14.29% |

~DEPARTMENT SUMMARY~

| | | | | | |
|--------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------|
| Water | \$ 1,551,294 | \$ 1,501,819 | \$ 1,488,729 | \$ 1,718,050 | 14.40% |
| Sewer | 725,092 | 1,029,206 | 739,922 | 930,564 | -9.58% |
| Garbage | 1,008,201 | 980,020 | 940,973 | 1,041,765 | 6.30% |
| Gas | 1,074,891 | 1,094,200 | 1,002,939 | 1,093,951 | -0.02% |
| Maintenance | - | - | - | - | N/A |
| Total Expenditures | <u><u>\$ 4,359,477</u></u> | <u><u>\$ 4,605,245</u></u> | <u><u>\$ 4,172,564</u></u> | <u><u>\$ 4,784,331</u></u> | 3.89% |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

UTILITY FUND EXPENSE SUMMARY



**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Fund:
Utility

Department:
Water

Account:
03-70

Program Description:

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

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Fund:
Utility

Department:
Water

Account:
03-70

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|--|---------------------|---------------------|-----------------------|---------------------|---------|
| ~FUNCTION AND CLASSIFICATION SUMMARY~ | | | | | |
| Personnel | \$ 265,382 | \$ 262,446 | \$ 299,090 | \$ 272,802 | 3.95% |
| Maintenance & Supplies | 326,129 | 154,292 | 163,308 | 387,800 | 151.34% |
| Services | 114,893 | 137,204 | 155,399 | 133,192 | -2.92% |
| Debt Service | - | - | - | - | N/A |
| Transfers | 822,746 | 856,794 | 821,829 | 880,256 | 2.74% |
| Subtotal | 1,529,149 | 1,410,736 | 1,439,626 | 1,674,050 | 18.67% |
| Capital Outlay | 22,145 | 91,083 | 49,104 | 44,000 | -51.69% |
| Total Expenditures | \$ 1,551,294 | \$ 1,501,819 | \$ 1,488,729 | \$ 1,718,050 | 14.40% |

~AUTHORIZED POSITIONS~

| <u>Position Title</u> | | | | | |
|-----------------------|------|------|------|------|---------|
| Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | |
| Laborer | 1.75 | 1.75 | 1.75 | 1.34 | |
| Clerk | 1.00 | 1.00 | 1.00 | 1.00 | |
| Total Personnel | 3.75 | 3.75 | 3.75 | 3.34 | -10.93% |

~EXPENDITURE DETAIL~

| | | | | | |
|------------------------------|------------|------------|------------|------------|-------|
| Personnel | | | | | |
| 8102 Wages | \$ 183,756 | \$ 183,253 | \$ 212,982 | \$ 189,574 | |
| 8103 Wages, Overtime | 8,081 | 6,000 | 7,387 | 6,000 | |
| 8107 Longevity | 2,015 | 2,132 | 2,157 | 1,621 | |
| 8120 Social Security | 14,624 | 14,641 | 18,968 | 15,085 | |
| 8130 TMRS Retirement | 24,991 | 23,786 | 26,349 | 23,853 | |
| 8140 Health & Life Insurance | 28,160 | 29,120 | 27,842 | 32,991 | |
| 8150 Workers' Compensation | 3,755 | 3,514 | 3,405 | 3,677 | |
| Subtotal | 265,382 | 262,446 | 299,090 | 272,802 | 3.95% |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Fund:
Utility

Department:
Water

Account:
03-70

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|-----------------------------------|---------------------|---------------------|-----------------------|---------------------|---------|
| ~EXPENDITURE DETAIL (Continued)~ | | | | | |
| Maintenance & Supplies | | | | | |
| 8210 General Supplies | 47,566 | 40,000 | 51,777 | 45,000 | |
| 8240 Gas & Oil | 7,279 | 6,500 | 9,747 | 6,500 | |
| 8245 Office Supplies | 1,094 | 1,950 | 1,266 | 1,950 | |
| 8246 Postage | 2,827 | 3,000 | 2,696 | 3,000 | |
| 8250 Chemical Supplies | 9,320 | 12,500 | 9,292 | 10,000 | |
| 8260 Building Maintenance | 500 | 30,500 | 763 | 30,500 | |
| 8264 Software Maintenance | 6,209 | 36,342 | 15,000 | 20,000 | |
| 8266 Vehicle Maintenance | 5,128 | 5,000 | 5,251 | 5,500 | |
| 8267 Equipment Maintenance | 243,840 | 13,500 | 56,242 | 259,350 | |
| 8268 Other Maintenance | 93 | 1,000 | 132 | 1,000 | |
| 8280 Small Tools | 1,027 | 3,000 | 2,499 | 3,000 | |
| 8285 Wearing Apparel | 1,246 | 1,000 | 1,617 | 2,000 | |
| 8290 Storm Recovery | - | - | 7,025 | - | |
| Subtotal | 326,129 | 154,292 | 163,308 | 387,800 | 151.34% |
| Services | | | | | |
| 8312 Maint Shop Labor | - | - | - | - | |
| 8315 Bad Debt | 3,343 | 2,500 | 3,500 | 3,500 | |
| 8321 Dues & Subscriptions | 483 | 1,200 | 300 | 1,200 | |
| 8326 Electricity | 56,796 | 70,000 | 60,405 | 65,000 | |
| 8332 Liability Insurance | 480 | 504 | 551 | 634 | |
| 8333 Vehicle Insurance | 1,423 | 1,494 | 1,462 | 1,681 | |
| 8335 Building Insurance | 1,778 | 1,867 | 1,859 | 2,138 | |
| 8340 Laboratory Analysis | 11,436 | 12,000 | 5,749 | 12,000 | |
| 8350 Training | 60 | 1,500 | 2,416 | 1,500 | |
| 8355 Outside Services | 12,607 | 13,000 | 46,356 | 13,000 | |
| 8359 Regulatory Permitting | 4,063 | 4,100 | 4,063 | 4,100 | |
| 8362 Printing & Advertising | - | 300 | - | 300 | |
| 8363 Professional Services | 168 | 200 | - | 200 | |
| 8365 Engineering Fees | - | 500 | - | 500 | |
| 8370 Rent/Lease | 18,369 | 18,369 | 18,369 | 18,369 | |
| 8373 One Call Notification | 29 | 250 | 75 | 250 | |
| 8374 Capital Lease Payments | - | - | - | - | |
| 8380 Telephone | 1,572 | 5,120 | 2,619 | 5,120 | |
| 8390 Miscellaneous | 887 | 800 | 6,775 | 800 | |
| 8392 Economic Dev Contract | 1,400 | 1,500 | 900 | 900 | |
| Subtotal | 114,893 | 137,204 | 155,399 | 133,192 | -2.92% |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Fund:
Utility

Department:
Water

Account:
03-70

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|------------------------------------|---------------------|---------------------|-----------------------|---------------------|---------|
| ~EXPENDITURE DETAIL (Continued)~ | | | | | |
| Capital Outlay | | | | | |
| 8410 Buildings | - | - | - | - | |
| 8420 Improvements | - | 35,000 | 35,000 | - | |
| 8420 Improvements | - | - | 14,104 | - | |
| 8422 Water Distribution System | 14,558 | - | - | - | |
| 8423 Water Plant | - | - | - | - | |
| 8424 Telemetry | - | - | - | - | |
| 8425 Tower Demo | - | - | - | - | |
| 8440 Mains, Valves, Lines | 6,009 | - | - | - | |
| 8465 Software | - | 16,083 | - | - | |
| 8471 Water Well | - | - | - | - | |
| 8480 Vehicles | - | - | - | - | |
| 8490 Equipment | 1,578 | 40,000 | - | 44,000 | |
| Subtotal | 22,145 | 91,083 | 49,104 | 44,000 | -51.69% |
| Interest | | | | | |
| 8525 Interest Due on Notes | 1,238 | 1,250 | 1,578 | 1,250 | |
| | 1,238 | 1,250 | 1,578 | 1,250 | |
| Transfers | | | | | |
| 8393 Gross Receipts Fee | 81,492 | 92,640 | 78,785 | 100,150 | |
| 8605 Transfer to General Fund | 139,827 | 160,719 | 138,500 | 167,165 | |
| 8607 Transfer to Debt Service Fund | 571,427 | 573,435 | 572,966 | 571,691 | |
| 8610 Transfer to Equipment Fund | 5,000 | 5,000 | 5,000 | 5,000 | |
| 8611 Transfer to Fire Equip Fund | 25,000 | 25,000 | 25,000 | 35,000 | |
| Subtotal | 822,746 | 856,794 | 821,829 | 880,256 | 2.74% |
| Total Expenditures | <u>\$ 1,552,532</u> | <u>\$ 1,503,069</u> | <u>\$ 1,490,308</u> | <u>\$ 1,719,300</u> | 14.39% |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Fund:
Utility

Department:
Sewer

Account:
03-71

Program Description:

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

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Fund:
Utility

Department:
Sewer

Account:
03-71

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|--|-----------------------------|-----------------------------|-------------------------------|-----------------------------|--------------|
| ~FUNCTION AND CLASSIFICATION SUMMARY~ | | | | | |
| Personnel | \$ 126,964 | \$ 163,406 | \$ 137,975 | \$ 169,154 | 3.52% |
| Maintenance & Supplies | 164,076 | 199,520 | 152,765 | 172,520 | -13.53% |
| Services | 121,812 | 138,122 | 128,234 | 147,530 | 6.81% |
| Debt Service | - | - | - | - | N/A |
| Transfers | 284,520 | 299,595 | 294,577 | 313,860 | 4.76% |
| Subtotal | <u>697,372</u> | <u>800,643</u> | <u>713,550</u> | <u>803,064</u> | 0.30% |
| Capital Outlay | 27,720 | 228,563 | 26,372 | 127,500 | N/A |
| Total Expenditures | <u>\$ 725,092</u> | <u>\$ 1,029,206</u> | <u>\$ 739,922</u> | <u>\$ 930,564</u> | -9.58% |

~AUTHORIZED POSITIONS~

| <u>Position Title</u> | | | | | |
|-----------------------|-------------|-------------|-------------|-------------|---------|
| Plant Operator | 1.00 | 1.00 | 1.00 | 1.00 | |
| Laborer | 1.00 | 1.00 | 1.00 | 0.33 | |
| Clerk | 0.50 | 0.50 | 0.50 | 0.50 | |
| Total Personnel | <u>2.50</u> | <u>2.50</u> | <u>2.50</u> | <u>1.83</u> | -26.80% |

~EXPENDITURE DETAIL~

| | | | | | |
|------------------------------|----------------|----------------|----------------|----------------|-------|
| Personnel | | | | | |
| 8102 Wages | \$ 85,196 | \$ 114,334 | \$ 90,200 | \$ 117,407 | |
| 8103 Wages, Overtime | 5,645 | 5,000 | 8,746 | 5,000 | |
| 8107 Longevity | 653 | 1,560 | 763 | 1,740 | |
| 8120 Social Security | 6,824 | 9,248 | 8,369 | 9,497 | |
| 8130 TMRS Retirement | 11,467 | 15,028 | 12,180 | 15,031 | |
| 8140 Health & Life Insurance | 15,558 | 16,080 | 15,628 | 18,208 | |
| 8150 Workers' Compensation | 1,621 | 2,156 | 2,089 | 2,270 | |
| Subtotal | <u>126,964</u> | <u>163,406</u> | <u>137,975</u> | <u>169,154</u> | 3.52% |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Fund:
Utility

Department:
Sewer

Account:
03-71

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|---|-----------------------------|-----------------------------|-------------------------------|-----------------------------|--------------|
| ~EXPENDITURE DETAIL (Continued)~ | | | | | |
| Maintenance & Supplies | | | | | |
| 8210 General Supplies | 2,486 | 6,500 | 12,463 | 10,000 | |
| 8240 Gas & Oil | 3,755 | 6,000 | 5,868 | 6,000 | |
| 8245 Office Supplies | 833 | 1,750 | 936 | 1,750 | |
| 8246 Postage | 2,280 | 2,500 | 2,648 | 2,750 | |
| 8250 Chemical Supplies | 46,472 | 45,000 | 49,033 | 50,000 | |
| 8260 Building Maintenance | 9,440 | 10,000 | 1,800 | 10,000 | |
| 8264 Software Maintenance | 6,209 | 28,170 | 18,500 | 28,170 | |
| 8266 Vehicle Maintenance | 5,343 | 4,000 | 3,226 | 4,000 | |
| 8267 Equipment Maintenance | 35,222 | 55,000 | 55,000 | 55,000 | |
| 8268 Other Maintenance | 93 | 500 | 384 | 500 | |
| 8280 Small Tools | 725 | 3,000 | 1,635 | 3,000 | |
| 8285 Wearing Apparel | 1,174 | 1,100 | 1,272 | 1,350 | |
| 8290 Storm Recovery | 50,044 | 36,000 | - | - | |
| Subtotal | 164,076 | 199,520 | 152,765 | 172,520 | -13.53% |
| Services | | | | | |
| 8312 Maint Shop Labor | - | - | - | - | |
| 8315 Bad Debt | 2,803 | 1,200 | 2,500 | 2,000 | |
| 8321 Dues & Subscriptions | 360 | 750 | 210 | 750 | |
| 8326 Electricity | 55,689 | 55,000 | 49,130 | 55,000 | |
| 8332 Liability Insurance | 644 | 700 | 766 | 881 | |
| 8333 Vehicle Insurance | 2,107 | 2,213 | 2,166 | 2,491 | |
| 8335 Building Insurance | - | 5,500 | - | 5,500 | |
| 8340 Laboratory Analysis | 17,454 | 18,500 | 18,075 | 18,500 | |
| 8341 Waste Disposal | 14,394 | 18,000 | 11,622 | 18,000 | |
| 8350 Training | 20 | 2,000 | 1,089 | 2,000 | |
| 8355 Outside Services | 9,135 | 9,250 | 23,408 | 18,000 | |
| 8359 Regulatory Permitting | 6,441 | 6,700 | 6,346 | 6,700 | |
| 8363 Professional Services | 168 | 1,000 | - | 1,000 | |
| 8365 Engineering Fees | - | 500 | - | 500 | |
| 8370 Rent/Lease | 10,414 | 10,414 | 10,414 | 10,414 | |
| 8373 One Call Notification | 29 | 225 | 150 | 225 | |
| 8374 Capital Lease Payments | - | - | - | - | |
| 8380 Telephone | 650 | 2,420 | 1,457 | 2,420 | |
| 8385 Utilities | - | - | - | - | |
| 8390 Miscellaneous | 102 | 250 | - | 250 | |
| 8392 Economic Dev Contract | 1,400 | 1,500 | 900 | 900 | |
| Subtotal | 121,812 | 138,122 | 128,234 | 147,530 | 6.81% |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Fund:
Utility

Department:
Sewer

Account:
03-71

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|---|-----------------------------|-----------------------------|-------------------------------|-----------------------------|--------------|
| ~EXPENDITURE DETAIL (Continued)~ | | | | | |
| Capital Outlay | | | | | |
| 8425 Tower Demo | - | | | | |
| 8420 Improvements | 7,249 | 40,000 | - | - | |
| 8426 Diffuser | - | - | - | - | |
| 8465 Software | - | 16,083 | - | - | |
| 8472 Lift Stations | - | | - | - | |
| 8480 Vehicles | - | - | - | - | |
| 8490 Equipment | 20,471 | 35,000 | 18,818 | 40,000 | |
| 8495 Storm Recovery | - | 137,480 | 7,554 | 87,500 | |
| Subtotal | <u>27,720</u> | <u>228,563</u> | <u>26,372</u> | <u>127,500</u> | |
| Interest | | | | | |
| 8525 Interst Due on Notes | 1,498 | 1,600 | 1,498 | 1,600 | |
| | <u>1,498</u> | <u>1,600</u> | <u>1,498</u> | <u>1,600</u> | |
| Transfers | | | | | |
| 8393 Gross Receipts Fee | 75,477 | 76,590 | 84,106 | 82,887 | |
| 8605 Transfer to General Fund | 95,807 | 109,239 | 95,476 | 115,685 | |
| 8607 Transfer to Debt Service Fund | 113,236 | 113,766 | 113,497 | 113,688 | |
| 8610 Transfer to Equipment Fund | - | - | - | - | |
| Subtotal | <u>284,520</u> | <u>299,595</u> | <u>294,577</u> | <u>313,860</u> | 4.76% |
| Total Expenditures | <u>\$ 726,590</u> | <u>\$ 1,030,806</u> | <u>\$ 741,420</u> | <u>\$ 932,164</u> | -9.57% |

**CITY OF COLUMBUS, TEXAS
2022-2023 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
2022-2023 BUDGET**

Fund:
Utility

Department:
Garbage

Account:
03-72

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|--|-----------------------------|-----------------------------|-------------------------------|-----------------------------|--------------|
| ~FUNCTION AND CLASSIFICATION SUMMARY~ | | | | | |
| Personnel | \$ 19,382 | \$ 21,587 | \$ 21,326 | \$ 22,989 | 6.50% |
| Maintenance & Supplies | 7,578 | 14,212 | 9,541 | 14,212 | 0.00% |
| Services | 885,433 | 834,982 | 814,631 | 888,879 | 6.45% |
| Transfers | 95,807 | 109,239 | 95,476 | 115,685 | 5.90% |
| Subtotal | <u>1,008,201</u> | <u>980,020</u> | <u>940,973</u> | <u>1,041,765</u> | 6.30% |
| Capital Outlay | - | - | - | - | |
| Total Expenditures | <u>\$ 1,008,201</u> | <u>\$ 980,020</u> | <u>\$ 940,973</u> | <u>\$ 1,041,765</u> | 6.30% |

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

| | | | | | |
|------------------------------|---------------|---------------|---------------|---------------|-------|
| Personnel | | | | | |
| 8102 Wages | \$ 15,745 | \$ 17,700 | \$ 17,394 | \$ 18,463 | |
| 8107 Longevity | 120 | 120 | 120 | 440 | |
| 8120 Social Security | 1,229 | 1,363 | 1,442 | 1,446 | |
| 8130 TMRS Retirement | 987 | 950 | 953 | 1,025 | |
| 8140 Health & Life Insurance | 834 | 882 | 863 | 999 | |
| 8150 Workers' Compensation | 467 | 572 | 554 | 616 | |
| Subtotal | <u>19,382</u> | <u>21,587</u> | <u>21,326</u> | <u>22,989</u> | 6.50% |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Fund:
Utility

Department:
Garbage

Account:
03-72

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|------------------------------------|---------------------|---------------------|-----------------------|---------------------|-------|
| ~EXPENDITURE DETAIL (Continued)~ | | | | | |
| Maintenance & Supplies | | | | | |
| 8210 General Supplies | 107 | 300 | 452 | 300 | |
| 8240 Gas & Oil | 326 | 450 | 280 | 450 | |
| 8245 Office Supplies | 481 | 1,000 | 521 | 1,000 | |
| 8246 Postage | 2,274 | 2,500 | 2,648 | 2,500 | |
| 8264 Software Maintenance | 3,722 | 4,337 | 5,024 | 4,337 | |
| 8268 Other Maintenance | 586 | 5,500 | 550 | 5,500 | |
| 8280 Small Tools | - | 50 | - | 50 | |
| 8285 Wearing Apparel | 83 | 75 | 66 | 75 | |
| 8290 Storm Recovery | - | - | - | - | |
| Subtotal | 7,578 | 14,212 | 9,541 | 14,212 | 0.00% |
| Services | | | | | |
| 8315 Bad Debt | 1,844 | 1,000 | 1,800 | 2,000 | |
| 8332 Liability Insurance | 513 | 775 | 848 | 975 | |
| 8333 Vehicle Insurance | 501 | 526 | 515 | 592 | |
| 8335 Building Insurance | 1,759 | 1,847 | 1,840 | 2,116 | |
| 8341 Waste Disposal | 880,817 | 830,084 | 809,584 | 882,447 | |
| 8355 Outside Services | - | 550 | 44 | 550 | |
| 8362 Printing & Advertising | - | 150 | - | 150 | |
| 8380 Telephone | - | - | - | - | |
| 8390 Miscellaneous | - | 50 | - | 50 | |
| Subtotal | 885,433 | 834,982 | 814,631 | 888,879 | 6.45% |
| Capital Outlay | | | | | |
| 8490 Equipment | - | - | - | - | |
| Subtotal | - | - | - | - | N/A |
| Transfers | | | | | |
| 8605 Transfer to General Fund | 95,807 | 109,239 | 95,476 | 115,685 | |
| 8607 Transfer to Debt Service Fund | - | - | - | - | |
| Subtotal | 95,807 | 109,239 | 95,476 | 115,685 | 5.90% |
| Total Expenditures | \$ 1,008,201 | \$ 980,020 | \$ 940,973 | \$ 1,041,765 | 6.30% |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Fund:
Utility

Department:
Gas

Account:
03-73

Program Description:

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

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Fund:
Utility

Department:
Gas

Account:
03-73

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|--|-----------------------------|-----------------------------|-------------------------------|-----------------------------|--------------|
| ~FUNCTION AND CLASSIFICATION SUMMARY~ | | | | | |
| Personnel | \$ 242,207 | \$ 128,786 | \$ 193,069 | \$ 244,834 | 90.11% |
| Maintenance & Supplies | 68,634 | 130,459 | 62,351 | 128,750 | -1.31% |
| Services | 510,738 | 411,217 | 505,557 | 526,338 | 28.00% |
| Transfers | 168,661 | 187,655 | 187,781 | 194,029 | 3.40% |
| Subtotal | <u>990,240</u> | <u>858,117</u> | <u>948,758</u> | <u>1,093,951</u> | 27.48% |
| Capital Outlay | 84,651 | 236,083 | 54,182 | - | -100.00% |
| Total Expenditures | <u>\$ 1,074,891</u> | <u>\$ 1,094,200</u> | <u>\$ 1,002,939</u> | <u>\$ 1,093,951</u> | -0.02% |

~AUTHORIZED POSITIONS~

| <u>Position Title</u> | | | | | |
|-----------------------|-------------|-------------|-------------|-------------|---------|
| Laborer | 2.75 | 2.75 | 2.75 | 2.33 | |
| Clerk | 1.00 | 1.00 | 1.00 | 1.00 | |
| Total Personnel | <u>3.75</u> | <u>3.75</u> | <u>3.75</u> | <u>3.33</u> | -11.20% |

~EXPENDITURE DETAIL~

| | | | | | |
|------------------------------|----------------|----------------|----------------|----------------|--------|
| Personnel | | | | | |
| 8102 Wages | \$ 164,553 | \$ 85,302 | \$ 129,308 | \$ 167,219 | |
| 8103 Wages, Overtime | 5,388 | 5,900 | 3,567 | 5,900 | |
| 8107 Longevity | 3,770 | 1,480 | 1,998 | 2,141 | |
| 8120 Social Security | 12,849 | 7,090 | 11,168 | 13,407 | |
| 8130 TMRS Retirement | 22,557 | 10,828 | 17,881 | 20,534 | |
| 8140 Health & Life Insurance | 31,993 | 17,392 | 28,378 | 32,933 | |
| 8150 Workers' Compensation | 1,098 | 794 | 769 | 2,699 | |
| Subtotal | <u>242,207</u> | <u>128,786</u> | <u>193,069</u> | <u>244,834</u> | 90.11% |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Fund:
Utility

Department:
Gas

Account:
03-73

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|---|---------------------|---------------------|-----------------------|---------------------|----------|
| ~EXPENDITURE DETAIL (Continued)~ | | | | | |
| Maintenance & Supplies | | | | | |
| 8210 General Supplies | 32,834 | 33,000 | 24,500 | 33,000 | |
| 8240 Gas & Oil | 3,371 | 4,500 | 4,266 | 4,500 | |
| 8245 Office Supplies | 764 | 1,950 | 936 | 1,950 | |
| 8246 Postage | 2,288 | 2,500 | 2,858 | 3,000 | |
| 8260 Build Maintenance | 189 | 500 | 200 | 500 | |
| 8264 Software Maintenance | 4,815 | 30,209 | 17,255 | 25,000 | |
| 8266 Vehicle Maintenance | 3,495 | 1,500 | 4,404 | 4,500 | |
| 8267 Equipment Maintenance | 17,101 | 50,000 | 2,537 | 50,000 | |
| 8268 Other Maintenance | 93 | 800 | 136 | 800 | |
| 8280 Small Tools | 1,426 | 3,500 | 3,115 | 3,500 | |
| 8285 Wearing Apparel | 2,258 | 2,000 | 2,143 | 2,000 | |
| 8290 Storm Recovery | - | - | - | - | |
| Subtotal | 68,634 | 130,459 | 62,351 | 128,750 | -1.31% |
| Services | | | | | |
| 8312 Maint Shop Labor | - | - | - | - | |
| 8315 Bad Debt | 1,675 | 800 | 1,200 | 1,200 | |
| 8321 Dues & Subscriptions | - | 400 | 220 | 400 | |
| 8332 Liability Insurance | 790 | 830 | 908 | 1,044 | |
| 8333 Vehicle Insurance | 1,675 | 1,759 | 1,721 | 1,980 | |
| 8335 Building Insurance | 2,198 | 2,308 | 2,343 | 2,695 | |
| 8350 Training | 15,788 | 18,000 | 11,500 | 18,000 | |
| 8355 Outside Services | 18,118 | 27,500 | 16,767 | 22,000 | |
| 8360 Gas Purchased Discount | (21,956) | (28,000) | (18,661) | (28,000) | |
| 8361 Gas Purchased | 489,744 | 380,000 | 486,568 | 500,000 | |
| 8363 Professional Services | 168 | 3,000 | - | 3,000 | |
| 8373 One Call Notification | 274 | 250 | 212 | 250 | |
| 8374 Capital Lease Payments | - | - | - | - | |
| 8380 Telephone | 761 | 2,670 | 1,829 | 2,670 | |
| 8390 Miscellaneous | 102 | 200 | 50 | 200 | |
| 8392 Economic Dev Contract | 1,400 | 1,500 | 900 | 900 | |
| Subtotal | 510,738 | 411,217 | 505,557 | 526,338 | 28.00% |
| Capital Outlay | | | | | |
| 8420 Improvements | - | - | - | - | |
| 8440 Mains & Lines | 50,723 | 220,000 | - | - | |
| 8450 Meters & Regulators | 32,303 | - | 48,982 | - | |
| 8465 Software | - | 16,083 | - | - | |
| 8490 Equipment | 1,625 | - | 5,200 | - | |
| Subtotal | 84,651 | 236,083 | 54,182 | - | -100.00% |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Fund:
Utility

Department:
Gas

Account:
03-73

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|------------------------------------|---------------------|---------------------|-----------------------|---------------------|--------|
| ~EXPENDITURE DETAIL (Continued)~ | | | | | |
| Interest | | | | | |
| 8525 Interest Due on Notes | 3,650 | 3,658 | 3,650 | 3,658 | |
| | <u>3,650</u> | <u>3,658</u> | <u>3,650</u> | <u>3,658</u> | |
| Transfers | | | | | |
| 8393 Gross Receipts Fee | 35,568 | 41,000 | 38,071 | 37,500 | |
| 8605 Transfer to General Fund | 95,807 | 109,239 | 108,643 | 115,685 | |
| 8607 Transfer to Debt Service Fund | 32,286 | 32,416 | 32,416 | 32,186 | |
| 8610 Transfer to Equipment Fund | 5,000 | 5,000 | 5,000 | 5,000 | |
| Subtotal | <u>168,661</u> | <u>187,655</u> | <u>187,781</u> | <u>194,029</u> | 3.40% |
| Total Expenditures | <u>\$ 1,078,541</u> | <u>\$ 1,097,858</u> | <u>\$ 1,006,590</u> | <u>\$ 1,097,609</u> | -0.02% |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Fund:
Utility

Department:
Maintenance

Account:
03-74

Program Description:

The Maintenance Department, under the direction of the City Manager, is primarily responsible for providing internal support to all departments through vehicle and equipment maintenance activities. Although the City no longer operates a maintenance department, some historical data remains in this document.

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Fund:
Utility

Department:
Maintenance

Account:
03-74

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|--|-----------------------------|-----------------------------|-------------------------------|-----------------------------|--------------|
| ~FUNCTION AND CLASSIFICATION SUMMARY~ | | | | | |
| Personnel | \$ - | \$ - | \$ - | \$ - | |
| Maintenance & Supplies | - | - | - | - | |
| Services | - | - | - | - | |
| Subtotal | - | - | - | - | N/A |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | N/A |

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

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

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Fund:
Utility

Department:
Maintenance

Account:
03-74

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|-----------------------------------|---------------------|---------------------|-----------------------|---------------------|-------|
| ~EXPENDITURE DETAIL (Continued)~ | | | | | |
| Maintenance & Supplies | | | | | |
| 8210 General Supplies | - | - | - | - | |
| 8240 Gas & Oil | - | - | - | - | |
| 8245 Office Supplies | - | - | - | - | |
| 8266 Vehicle Maintenance | - | - | - | - | |
| 8268 Other Maintenance | - | - | - | - | |
| 8280 Small Tools | - | - | - | - | |
| 8285 Wearing Apparel | - | - | - | - | |
| 8290 Storm Recovery | - | - | - | - | |
| Subtotal | - | - | - | - | N/A |
| Services | | | | | |
| 8313 Reimb. Maintenance Labor | - | - | - | - | |
| 8326 Electricity | - | - | - | - | |
| 8380 Telephone | - | - | - | - | |
| Subtotal | - | - | - | - | N/A |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | N/A |

UTILITY CAPITAL PROJECTS FUND

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

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

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

| Classification | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|---|---------------------|---------------------|-----------------------|---------------------|-------|
| ~UTILITY CAPITAL PROJECT FUND SUMMARY~ | | | | | |
| Resources: | | | | | |
| Total Beginning Balance | \$ 1,205,709 | \$ 329,484 | \$ 892,886 | \$ 637,042 | N/A |
| Revenues & Transfers In | 7,413 | 330,714 | 8,642 | 284,717 | N/A |
| Total Funds Available | <u>1,213,122</u> | <u>660,198</u> | <u>901,528</u> | <u>921,759</u> | N/A |
| Uses/Deductions | | | | | |
| Expenditures & Transfers Out | 320,237 | 651,439 | 264,486 | 471,326 | N/A |
| Ending Fund Balance | | | | | |
| Total Ending Fund Balance | 892,886 | 8,759 | 637,042 | 450,433 | N/A |
| Fund Total | <u>\$ 892,886</u> | <u>\$ 8,759</u> | <u>\$ 637,042</u> | <u>\$ 450,433</u> | |
| Net Revenue (Expenditures) | (312,823) | (320,725) | (255,843) | (186,609) | |

Project Detail

| | Fund Revenues |
|-------------------------------|--------------------------|
| Bond Proceeds | \$ 3,000,000 |
| Grants - FEMA | 89,368 |
| Grants - ARP + Interest | 232,595 |
| Interest & Fee Refund Revenue | 145,334 |
| Total Revenue | <u>3,467,296</u> |

| | Spent to Date |
|--------------------------|--------------------------|
| Water Projects | |
| Filtration System | 2,243,598 |
| Waterline Project | 30,198 |
| Waterline Grant Overages | 187,199 |
| Gas Projects | |
| New KWI Meter Run | 15,250 |
| Gas Line Work 2021 | 24,472 |
| Sewer Projects | |
| WWTP Outfall | 448,215 |
| Total Spent to Date | <u>2,948,932</u> |
| Total Funds Available | <u><u>\$ 518,364</u></u> |

Supplemental Information

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

GENERAL FUND CHARGE BACK SCHEDULE

Transferred from Utility Fund to General Fund

| Administration Department | Admin. 16% | Water 21% | Sewer 21% | Garbage 21% | Gas 21% | Total 100% |
|-----------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| Personnel | | | | | | |
| 8102 Wages | \$ 41,687 | \$ 54,714 | \$ 54,714 | \$ 54,714 | \$ 54,714 | \$ 260,543 |
| 8107 Longevity | 237 | 311 | 311 | 311 | 311 | 1,480 |
| 8106 Council Attendance | 1,360 | 1,785 | 1,785 | 1,785 | 1,785 | 8,500 |
| 8120 Social Security | 3,311 | 4,346 | 4,346 | 4,346 | 4,346 | 20,695 |
| 8130 TMRS Retirement | 5,069 | 6,653 | 6,653 | 6,653 | 6,653 | 31,682 |
| 8140 Health & Life Insurance | 4,805 | 6,307 | 6,307 | 6,307 | 6,307 | 30,034 |
| 8150 Workers' Compensation | 101 | 132 | 132 | 132 | 132 | 631 |
| Maintenance & Supplies | | | | | | |
| 8210 General Supplies | 640 | 840 | 840 | 840 | 840 | 4,000 |
| 8245 Office Supplies | 1,320 | 1,733 | 1,733 | 1,733 | 1,733 | 8,250 |
| 8246 Postage | 32 | 42 | 42 | 42 | 42 | 200 |
| 8260 Building Maintenance | 960 | 1,260 | 1,260 | 1,260 | 1,260 | 6,000 |
| 8263 Office Equipment Maint | 48 | 63 | 63 | 63 | 63 | 300 |
| 8264 Software Maintenance | 3,680 | 4,830 | 4,830 | 4,830 | 4,830 | 23,000 |
| 8267 Equipment Maintenance | - | - | - | - | - | - |
| Services | | | | | | |
| 8317 Appraisal District Fee | 4,054 | 5,320 | 5,320 | 5,320 | 5,320 | 25,335 |
| 8321 Dues & Subscriptions | 640 | 840 | 840 | 840 | 840 | 4,000 |
| 8325 Election Expense | 880 | 1,155 | 1,155 | 1,155 | 1,155 | 5,500 |
| 8326 Electricity | 1,120 | 1,470 | 1,470 | 1,470 | 1,470 | 7,000 |
| 8332 Liability Insurance | 642 | 842 | 842 | 842 | 842 | 4,010 |
| 8335 Building Insurance | 451 | 592 | 592 | 592 | 592 | 2,821 |
| 8350 Training | 1,280 | 1,680 | 1,680 | 1,680 | 1,680 | 8,000 |
| 8355 Outside Services | 3,200 | 4,200 | 4,200 | 4,200 | 4,200 | 20,000 |
| 8360 Janitorial Service | 544 | 714 | 714 | 714 | 714 | 3,400 |
| 8362 Printing & Advertising | 480 | 630 | 630 | 630 | 630 | 3,000 |
| 8363 Professional Services | 5,600 | 7,350 | 7,350 | 7,350 | 7,350 | 35,000 |
| 8367 Legal Fees | 3,280 | 4,305 | 4,305 | 4,305 | 4,305 | 20,500 |
| 8370 Rent/Lease | 960 | 1,260 | 1,260 | 1,260 | 1,260 | 6,000 |
| 8380 Telephone | 1,200 | 1,575 | 1,575 | 1,575 | 1,575 | 7,500 |
| 8385 Utilities | - | - | - | - | - | - |
| 8390 Miscellaneous | 560 | 735 | 735 | 735 | 735 | 3,500 |
| Fire Pension | - | 51,480 | - | - | - | 51,480 |
| Total | \$ 88,141 | \$ 167,165 | \$ 115,685 | \$ 115,685 | \$ 115,685 | 602,360 |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

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

| Fund/Department Position Title | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Estimate | 2022-2023 Budget | Var % |
|-----------------------------------|---------------------|---------------------|-----------------------|---------------------|-------|
| GENERAL FUND: | | | | | |
| <u>Administration</u> | | | | | |
| City Manager | 1.00 | 1.00 | 1.00 | 1.00 | |
| Finance Director/City Secretary | 1.00 | 1.00 | 1.00 | 1.00 | |
| Assistant City Secretary | 1.00 | 1.00 | 1.00 | 1.00 | |
| Administrative Assistant | - | - | - | - | |
| Subtotal | 3.00 | 3.00 | 3.00 | 3.00 | 0.00% |
| <u>Municipal Court</u> | | | | | |
| Judge | 1.00 | 1.00 | 1.00 | 1.00 | |
| Clerk | 0.50 | 0.50 | 0.50 | 0.50 | |
| Subtotal | 1.50 | 1.50 | 1.50 | 1.50 | 0.00% |
| <u>Police Department</u> | | | | | |
| Police Chief | 1.00 | 1.00 | 1.00 | 1.00 | |
| Police 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% |
| <u>Fire Department</u> | | | | | |
| Administrative Assistant | - | 0.20 | 0.20 | 0.20 | |
| Subtotal | - | - | - | 0.20 | 100% |
| <u>Code Enforcement</u> | | | | | |
| Fire Marshal | - | 0.48 | 0.48 | 0.48 | |
| Administrative Assistant | - | 0.80 | 0.80 | 0.80 | |
| Building Inspector | 1.00 | 1.00 | 1.00 | 1.00 | |
| Subtotal | 1.00 | 2.28 | 2.28 | 2.28 | 0.00% |
| <u>Parks Department</u> | | | | | |
| Superintendent | 0.45 | 0.45 | 0.45 | 0.45 | |
| Laborer | 2.90 | 2.90 | 3.00 | 3.00 | |
| Subtotal | 3.35 | 3.35 | 3.45 | 3.45 | 2.99% |
| <u>Swimming Pool</u> | | | | | |
| Pool Manager | 0.20 | 0.20 | 0.20 | 0.20 | |
| Life Guards | 0.70 | 0.70 | 0.70 | 0.70 | |
| Subtotal | 0.90 | 0.90 | 0.90 | 0.90 | 0.00% |

| | | | | | |
|----------------------------------|--------------|--------------|--------------|--------------|----------------|
| <u>Golf Course</u> | | | | | |
| No Authorized Positions | - | - | - | - | |
| Subtotal | - | - | - | - | n/a |
| <u>Library</u> | | | | | |
| Library Director | 1.00 | 1.00 | 1.00 | 1.00 | |
| Assistant Librarian | 2.00 | 2.00 | 2.00 | 2.00 | |
| Part-time | 0.50 | 0.50 | 0.50 | 0.50 | |
| Subtotal | 3.50 | 3.50 | 3.50 | 3.50 | 0.00% |
| <u>Public Works</u> | | | | | |
| Superintendent | 0.45 | 0.45 | 0.45 | 0.45 | |
| Crew Chief | 1.90 | 1.90 | 1.90 | 1.00 | |
| Laborer | 1.50 | 1.50 | 1.50 | 1.50 | |
| Subtotal | 3.85 | 3.85 | 3.85 | 2.95 | -23.38% |
| Total General Fund | 29.10 | 30.38 | 30.48 | 29.78 | -1.97% |
| UTILITY FUND: | | | | | |
| <u>Water Department</u> | | | | | |
| Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | |
| Laborer | 1.75 | 1.75 | 1.75 | 1.34 | |
| Clerk | 1.00 | 1.00 | 1.00 | 1.00 | |
| Subtotal | 3.75 | 3.75 | 3.75 | 3.34 | -10.93% |
| <u>Sewer Department</u> | | | | | |
| Plant Operator | 1.00 | 1.00 | 1.00 | 1.00 | |
| Laborer | 1.00 | 1.00 | 1.00 | 0.33 | |
| Clerk | 0.50 | 0.50 | 0.50 | 0.50 | |
| Subtotal | 2.50 | 2.50 | 2.50 | 1.83 | -26.80% |
| <u>Garbage Department</u> | | | | | |
| Superintendent | 0.10 | 0.10 | 0.10 | 0.10 | |
| Heavy Garbage Pickup | - | - | - | - | |
| Recycle Assistant | 0.40 | 0.40 | 0.40 | 0.40 | |
| Subtotal | 0.50 | 0.50 | 0.50 | 0.50 | 0.00% |
| <u>Gas Department</u> | | | | | |
| Laborer | 2.75 | 2.75 | 2.75 | 2.33 | |
| Clerk | 1.00 | 1.00 | 1.00 | 1.00 | |
| Subtotal | 3.75 | 3.75 | 3.75 | 3.33 | -11.20% |
| <u>Maintenance</u> | | | | | |
| Foreman | - | - | - | - | |
| Subtotal | - | - | - | - | N/A |
| Total Utility Fund | 10.50 | 10.50 | 10.50 | 9.00 | -14.29% |
| TOTAL FTE's | 39.60 | 40.88 | 40.98 | 38.78 | -5.14% |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Chart of Accounts

Funds

- 01 **General Fund** - used to account for the City's general operating activities
- 02 **Debt Service 2005 Fund** - used for account for the revenue and expenditures associated with the Certificates of Obligation, Series 2005
- 03 **Utility Fund** - used to account for the City's enterprise activities
- 04 **Fire Equipment Fund** - used for capital equipment purchases for the Fire Department
- 05 **Hotel Occupancy Tax Fund** - used for restricted expenditures funded by the Hotel Occupancy Tax
- 08 **General Fixed Assets Fund** - used to account for the General Fund Assets
- 11 **Equipment Fund** - used for the capital equipment purchases of the General and Utility Funds
- 12 **Debt Service 2010 Fund** - used for account for the revenue and expenditures associated with the General Obligation Refunding, Series 2010
- 13 **Debt Service 2016 Fund** -used for for account to the revenues and expenditures associated with the Certificates of Obligation, Series 2016
- 99 **Pooled Cash Fund** - this fund is used to account for pooled cash

Departments

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

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Chart of Accounts

Revenues

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

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Chart of Accounts

Revenues (Continued)

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

**CITY OF COLUMBUS, TEXAS
2022-2023 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
2022-2023 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
2022-2023 BUDGET**

Chart of Accounts

Expenditures (Continued)

Services (Continued)

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

Capital Outlay

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

Debt Service

- 8515 **Principal 2005 & 2016** - principal payments
- 8525 **Interest 2005 & 2016** - interest payments
- 8526 **Amortization of Bond Cost 2005** - amortization of issuance costs over life of the bond
- 8516 **Principal 2008** - principal payments
- 8527 **Interest 2008** - interest payments
- 8528 **Amortization of Bond Cost 2008** - amortization of issuance costs over life of the bond

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

Chart of Accounts

Expenditures (Continued)

Transfers

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

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET**

GROSS RECEIPTS SCHEDULE

Transferred from Utility Fund to General Fund

FY23 Budget

| Department | Percent | Revenue | Gross Receipts |
|-------------------|----------------|----------------|-----------------------|
| Water | 8% | 1,251,874 | 100,150 |
| Sewer | 8% | 1,036,083 | 82,887 |
| | | | |
| | mcf's | Per mcf | Gross Receipts |
| Gas | 75,000 | 0.50 | 37,500 |
| | | | |
| | | Total | 220,537 |

FY22 Estimate

| Department | Percent | Revenue | Gross Receipts |
|-------------------|----------------|----------------|-----------------------|
| Water | 8% | 1,163,906 | 93,112 |
| Sewer | 8% | 1,019,941 | 81,595 |
| | | | |
| | mcf's | Per mcf | Gross Receipts |
| Gas | 72,060 | 0.50 | 36,030 |
| | | | |
| | | Total | 210,738 |

**CITY OF COLUMBUS, TEXAS
2022-2023 BUDGET
Capital Outlay Summary**

| | Improvements and Mains/Lines/ Storm Recovery 8420/8440/8495 | Vehicles 8480 | Equipment and Meters/Regulat ors/Software 8490/50/60/65 | Water/Gas/ Sewer Project various | 2022-2023 Total |
|------------------------------|--|--------------------------|--|---|----------------------------|
| Administration - 10 | - | | - | | - |
| Municipal Court - 11 | - | | - | | - |
| Police Department - 20 | - | 73,300 | - | | 73,300 |
| Fire Department - 30 | 75,000 | - | 2,500 | | 77,500 |
| Code Enforcement Dept - 40 | - | - | - | | - |
| Parks Department - 50 | 100,000 | - | - | | 100,000 |
| Swimming Pool - 51 | - | | - | | - |
| Golf Course - 52 | 25,000 | | - | | 25,000 |
| Library Department - 53 | - | | - | | - |
| Public Works Department - 60 | 150,000 | - | 92,500 | | 242,500 |
| Total-General Fund | 350,000 | 73,300 | 95,000 | - | 518,300 |

| | | | | | |
|-------------------------|--------|---|--------|---------|---------|
| Water Department - 70 | - | - | 44,000 | 367,654 | 411,654 |
| Sewer Department - 71 | 87,500 | - | 40,000 | - | 127,500 |
| Garbage Department - 72 | - | | - | | - |
| Gas Department - 73 | - | | - | 103,672 | 103,672 |

| | | | | | |
|---------------------------|---------------|----------|---------------|----------------|------------------|
| Total-Utility Fund | 87,500 | - | 84,000 | 471,326 | 642,826 |
| | | | | | 1,161,126 |

| | | | | | |
|---------------------------------|------------------|-------------------|---|--|--|
| Police Department-Vehicles | 73,300 | (Eq/Gen Fund) | 2 Police Patrol Units | | |
| Fire Department Improvements | 75,000 | (ARPA) | Roof | | |
| Fire Department Equipment | 2,500 | (General) | Pressure Washer | | |
| Parks Department - Improvements | 100,000 | (General/CCIDC) | Resroom Renovations | | |
| Golf Course Improvements | 25,000 | (ARPA) | Roof | | |
| Public Works-Improvements | 150,000 | (General/Grant) | TxDOT Sidewalk Project/CDBG Downtown | | |
| Public Works-Equipment | 92,500 | (General/Equipm) | Backhoe/Pressure Washer | | |
| Water Department-WGS Project | 367,654 | (2016 CO/ARPA) | Waterlines | | |
| Water Department-Equipment | 44,000 | (Utility) | SCADA Phase 2/Pressure Washer | | |
| Sewer Department-Improvements | 87,500 | (Utility/Grant) | Harvey Repairs/Collection Sys. Improvements | | |
| Sewer Department-Equipment | 40,000 | (Utility) | Pumps/Pressure Washer | | |
| Gas Department-Gas Line | 103,672 | (Utility/2016 CO) | Gas Line Improvements | | |
| Total | 1,161,126 | | | | |

Other Major Purchases

| | | | | | |
|---------------|---------|---------------------------------------|------------------------|--|----------------|
| PW 60-8269 | 150,000 | Street Seal Coat | | | |
| Parks 50-8290 | 28,800 | Little League Field Lighting Controls | | | |
| | | | Total - General | | 178,800 |

| | | | | | |
|---------------|---------|---|------------------------|--|----------------|
| Water 70-8267 | 259,350 | Water Storage Tank Maintenance/Painting | | | |
| Sewer 71-8267 | 15,000 | Diffuser Maintenance | | | |
| Sewer 71-8267 | 16,000 | Line Maintenance/Camera Survey | | | |
| Gas 73-8267 | 50,000 | Regulator Maintenance | | | |
| Gas 73-8355 | 20,000 | Regulatory Reporting | | | |
| | | | Total - Utility | | 360,350 |