



CITY OF COLUMBUS

OPERATING BUDGET

OCTOBER 1, 2023 TO SEPTEMBER 30, 2024

This budget will raise more total property taxes than last year's budget by \$68,146 or 6.26% and of that amount, \$7,125 is tax revenue to be raised from new property added to the tax role this year.

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

Table of Contents

Fund Summary	4
General Fund	6
Long-Term Financial Plan	7
General Fund Summary	9
Revenue Detail	10
Revenue Graphs	13
Department Expenditure Summary	15
Expenditure Graphs	16
Administration	17
Municipal Court	20
Police Department	23
Fire Department	26
Code Enforcement	29
Parks Department	32
Swimming Pool	35
Golf Course	38
Library	40
Public Works Department	43
Special Revenue Funds	46
Equipment Fund	48
Fire Equipment	50
Hotel Occupancy Fund	52
Debt Service Funds	55
Debt Service 2016	57
Debt Service 2005 & 2013	59
Debt Service 2010	61
Debt Service Schedules	63
Utility Fund	66
Long-Term Financial Plan	67
Utility Fund Summary	69
Revenue Detail	70
Revenue Graphs	72
Department Expenditure Summary	74
Expenditure Graphs	75
Water Department	76
Sewer Department	80
Garbage Department	84
Gas Department	87
Maintenance Department	91
Water/Sewer/Gas Capital Project	94
Supplemental Information	98

**CITY OF COLUMBUS, TEXAS
2023-2024 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
Dinah Jacobs	Human Resource Manager
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
2023-2024 BUDGET**

COMBINED BUDGET SUMMARY

Fund	Estimated Beginning Balance 10/1/2023	Revenues & Transfers In	Expenditures & Transfers Out	Estimated Ending Balance 9/30/2024
GOVERNMENTAL FUND TYPES:				
GENERAL FUND	\$ 1,385,444	\$ 4,587,204	\$ 4,970,078	\$ 1,002,571
SPECIAL REVENUE FUNDS:				
Equipment Fund	39,906	17,000	27,000	29,906
Fire Equipment Fund	562,627	106,000	668,627	0
Hotel Occupancy Tax Fund	485,567	282,250	354,426	413,391
Subtotal Special Revenue Funds	<u>1,088,101</u>	<u>405,250</u>	<u>1,050,053</u>	<u>443,297</u>
DEBT SERVICE FUNDS:				
Debt Service 2016	8	187,600	187,600	8
Debt Service 2005/2013	(1,058)	323,600	323,600	(1,058)
Debt Service 2010	3,468	296,605	298,400	1,673
Subtotal Debt Service	<u>2,410</u>	<u>807,805</u>	<u>809,600</u>	<u>623</u>
CAPITAL PROJECTS FUND	<u>1,047,668</u>	<u>8,000</u>	<u>994,921</u>	<u>60,747</u>
TOTAL GOVERNMENTAL FUNDS	<u>3,523,623</u>	<u>5,808,259</u>	<u>7,824,652</u>	<u>1,507,238</u>
PROPRIETARY FUND TYPES:				
UTILITY FUND	1,782,714	4,825,163	4,731,450	1,876,427
TOTAL PROPRIETARY FUNDS	<u>1,782,714</u>	<u>4,825,163</u>	<u>4,731,450</u>	<u>1,876,427</u>
GRAND TOTAL	<u>\$ 5,306,337</u>	<u>\$ 10,633,422</u>	<u>\$ 12,556,102</u>	<u>\$ 3,383,665</u>

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

Budget Fund Summary

Fund				
	General	Utility	2016 Water/Gas/Sewer Impr. Proj.	Combined Utility
FY 23/24 Est. Starting Balance	1,385,444	1,782,714	1,047,668	2,830,382
FY 23/24 Budgeted Revenues	4,587,204	4,825,163	8,000	4,833,163
FY 23/24 Budgeted Expenditures	4,970,078	4,731,450	994,921	5,726,371
Net Revenues/(Net Expenditures)	(382,873)	93,713	(986,921)	(893,208)
23/24 Year End Balance	1,002,571	1,876,427	60,747	1,937,174

W/O Capital Expenditures	General	Combined Utility	Gain/(Loss)
FY 23/24 Budgeted Revenues	3,851,577	4,724,287	
FY 23/24 Budgeted Expenditures	3,932,078	4,421,450	
Net Revenues/(Net Expenditures)	(80,500)	302,837	222,337

Fund						
	Equipment	Hotel Tax	Fire Equipment	Debt Service 2016	Debt Service 05/13	Debt Service 08/10
FY 23/24 Est. Starting Balance	39,906	485,567	562,627	8	(1,058)	3,468
FY 23/24 Budgeted Revenues	17,000	282,250	106,000	187,600	323,600	296,605
FY 23/24 Budgeted Expenditures	27,000	354,426	668,627	187,600	323,600	298,400
Net Revenues/(Net Expenditures)	(10,000)	(72,176)	(562,627)	-	0	(1,795)
23/24 Year End Balance	29,906	413,391	0	8	(1,058)	1,673

Fund	
	Capital Project
FY 23/24 Est. Starting Balance	1,047,668
FY 23/24 Budgeted Revenues	8,000
FY 23/24 Budgeted Expenditures	994,921
Net Revenues/(Net Expenditures)	(986,921)
23/24 Year End Balance	60,747

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
2023-2024 BUDGET**

FYE 2023 General Fund Long-Term Financial Plan

	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Estimate 2022-2023	Budget 2023-2024
Beginning Fund Balance	1,423,817	1,227,588	1,279,286	1,267,540	1,385,444
Revenues:					
Property Taxes	839,618	893,154	958,206	987,162	1,060,019
Other Local Taxes	1,420,270	1,389,900	1,512,393	1,625,962	1,584,000
Licenses/Permits/Fees	68,540	147,999	63,256	82,624	85,450
Capital & Property	7,185	1,175	4,832	21,000	10,000
Municipal Court	80,289	73,550	78,339	80,586	82,950
Public Safety	9,890	8,787	10,116	58,666	1,500
Fire Department	-	157,360	7,360	76,000	-
Library	38,690	72,383	55,123	152,955	11,050
Recreation	6,371	11,648	24,760	37,342	12,010
Miscellaneous	199,020	392,493	220,207	443,518	190,000
Transfers	673,176	760,239	746,352	846,855	1,550,225
Other Sources	-	-	-	-	-
Total Revenue	3,343,049	3,908,688	3,680,945	4,412,669	4,587,204
Operating Expenditures:					
Personnel	2,150,757	2,122,886	2,126,694	2,300,728	2,472,744
Maintenance & Supplies	499,552	477,584	646,339	605,910	748,195
Services	451,591	438,322	498,594	515,698	651,139
Transfers	25,000	35,000	35,000	45,000	60,000
Total Operating Expenditures	3,126,900	3,073,792	3,306,627	3,467,337	3,932,078
Non-Operating Expenditures:					
Debt Service	-	-	-	-	-
Capital Outlay	412,378	783,198	386,063	827,429	1,038,000
Total Non-Operating Expenditures	412,378	783,198	386,063	827,429	1,038,000
Total Expenditures	3,539,278	3,856,990	3,692,690	4,294,766	4,970,078
Ending Fund Balance	1,227,588	1,279,286	1,267,540	1,385,444	1,002,571
Calculation of available funds:					
Ending Fund Balance	1,227,588	1,279,286	1,267,540	1,385,444	1,002,571
Less 20% required minimum balance	625,380	614,758	661,325	693,467	786,416
Excess funds available for capital projects	602,207	664,527	606,215	691,977	216,155
Tax rate variable:					
General Fund	0.25500	0.25734	0.25734	0.26471	0.27206
Debt Service Fund	0.03000	0.02658	0.02658	0.02529	0.02294
Total	0.28500	0.28392	0.28392	0.29000	0.29500
Staffing variable:					
Full-time equivalent positions	29.10	29.10	29.10	30.48	29.78
Average cost per FTE	73,909	72,951	73,082	75,483	83,034

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

FYE 2023 General Fund Long-Term Financial Plan

2024-2025	2025-2026	2026-2027
1,002,571	800,451	587,099
1,091,820	1,125,575	1,179,342
1,631,520	1,713,096	1,798,751
88,014	90,654	93,374
10,300	10,609	10,927
85,439	88,002	90,642
1,545	1,591	1,639
-	-	-
11,382	11,723	12,075
12,370	12,741	13,124
-	-	-
926,732	954,534	983,170
-	-	-
3,859,121	4,008,525	4,183,042
2,546,926	2,623,334	2,702,034
741,840	764,096	787,019
670,674	690,794	711,518
61,800	63,654	65,564
4,021,240	4,141,877	4,266,134
-	-	-
40,000	80,000	39,000
40,000	80,000	39,000
4,061,240	4,221,877	4,305,134
800,451	587,099	465,007
800,451	587,099	465,007
804,248	828,375	853,227
(3,797)	(241,277)	(388,219)
0.27206	0.27206	0.27206
0.02294	0.02294	0.02294
0.29500	0.29500	0.29500
29.78	29.78	29.78
85,525	88,090	90,733

GENERAL FUND FINANCIAL PROJECTION

The plan presents the General Fund over eight fiscal years: three previous years, the estimate for FYE 2023, the budget for FYE 2024 and three projected years. The projections made for fiscal years 2025-2027 make the following assumptions.

Assumes ad valorem property values will increase in FY25, FY26, and FY27 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
2023-2024 BUDGET**

GENERAL FUND SUMMARY

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
Resources:					
Total Beginning Balance	\$ 1,279,286	\$ 1,207,698	\$ 1,267,540	\$ 1,385,444	14.72%
Revenues & Transfers In	3,680,945	3,902,407	4,412,669	4,587,204	17.55%
Total Funds Available	<u>4,960,231</u>	<u>5,110,105</u>	<u>5,680,210</u>	<u>5,972,649</u>	16.88%
Uses/Deductions					
Expenditures & Transfers Out	3,692,690	4,155,572	4,294,766	4,970,078	19.60%
Ending Fund Balance					
Total Ending Fund Balance	1,267,540	954,533	1,385,444	1,002,571	5.03%
Reserved for Contingencies	-	-	-	-	
Reserved for Future Expenditures	-	-	-	-	
Unreserved Fund Balance	<u>1,267,540</u>	<u>954,533</u>	<u>1,385,444</u>	<u>1,002,571</u>	
Total Expenditures	3,692,690	4,155,572	4,294,766	4,970,078	
Less: Capital Expenditures	386,063	548,300	827,429	1,038,000	
Operating Expenditures	<u>3,306,627</u>	<u>3,607,272</u>	<u>3,467,337</u>	<u>3,932,078</u>	
Target Fund Balance - 20% of Operating Expenditures	661,325	721,454	693,467	786,416	
Actual Fund Balance	1,267,540	954,533	1,385,444	1,002,571	
Difference	<u>606,215</u>	<u>233,079</u>	<u>691,977</u>	<u>216,155</u>	
Net Revenue (Expenditures)	(11,746)	(253,165)	117,904	(382,873)	

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

GENERAL FUND REVENUE DETAIL

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
<u>PROPERTY TAXES:</u>					
05-3150 Property Tax: Current	\$ 944,219	\$ 979,112	\$ 975,734	\$ 1,046,019	6.83%
05-3200 Property Tax: Delinquent	5,546	6,500	4,347	6,500	0.00%
05-3300 Property Tax: P & I	8,440	7,500	7,082	7,500	0.00%
Subtotal	958,206	993,112	987,162	1,060,019	6.74%
<u>OTHER LOCAL TAXES</u>					
05-3400 Sales Tax	1,264,959	1,275,000	1,388,000	1,350,000	5.88%
05-3500 Franchise Fees	223,954	217,000	212,882	210,000	-3.23%
05-3700 Mixed Beverage Tax	23,479	25,000	25,080	24,000	-4.00%
Subtotal	1,512,393	1,517,000	1,625,962	1,584,000	4.42%
<u>LICENSES/PERMITS/FEES</u>					
05-3900 Beverage Permits	3,525	3,000	2,683	3,000	0.00%
05-3910 Building Permits	37,036	25,000	57,243	35,000	40.00%
05-3920 License: Dog	66	95	192	60	-36.84%
05-3930 Park Permits	-	-	1,000	1,200	N/A
05-3940 Building-E Permits	4,267	6,000	3,687	4,500	-25.00%
05-3950 Mechanical Permits	6,342	7,500	7,551	7,500	0.00%
05-3960 Plumbing Permits	3,372	3,000	3,786	3,300	10.00%
05-3980 Peddling Permits	80	100	160	100	0.00%
05-3990 Other Permits	2,367	500	1,686	2,000	N/A
05-6200 Dog Impoundment Fee	560	600	810	600	0.00%
05-6201 Dog Vaccination Fee	120	125	84	125	0.00%
05-6900 Cemetery Burial Fee	100	100	300	100	0.00%
05-7200 Miscellaneous	5,422	150	3,442	27,965	18543.33%
Subtotal	63,256	46,170	82,624	85,450	85.08%
<u>CAPITAL & PROPERTY</u>					
05-5100 Investments & Interest	4,832	2,000	21,000	10,000	400.00%
05-5200 Leases & Rentals	-	-	-	-	N/A
05-7500 Gain on Sale of Assets	-	-	-	-	N/A
Subtotal	4,832	2,000	21,000	10,000	400.00%

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

GENERAL FUND REVENUE DETAIL

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~REVENUE DETAIL (Continued)~					
<u>MUNICIPAL COURT</u>					
11-4000 Court Fines	61,065	70,000	61,000	65,000	-7.14%
11-7205 Arrest Fees	2,412	2,500	2,450	2,500	0.00%
11-7206 Driving Safety Course Fees	530	750	630	750	0.00%
11-7201 Warrant Fees	4,409	5,500	4,900	5,000	-9.09%
11-7209 Traffic Fees	811	800	850	800	0.00%
11-7211 Child Safety Fees	75	100	150	100	0.00%
11-7213 Administrative Fees	350	200	280	200	0.00%
11-7214 Court Security Fees	2,267	2,000	2,075	2,000	0.00%
11-7215 Court Technology Fees	1,930	1,800	2,100	1,800	0.00%
11-7216 Omnibase	628	1,000	650	750	-25.00%
11-7217 City Judicial Fee	8	50	1	50	0.00%
11-7200 Miscellaneous	3,855	3,500	5,500	4,000	14.29%
Subtotal	78,339	88,200	80,586	82,950	-5.95%
<u>PUBLIC SAFETY</u>					
20-7200 Miscellaneous	978	500	7,700	500	0.00%
20-4200 Grants	-	-	48,265	-	N/A
20-7500 Gain on Sale of Assets	6,440	-	-	-	N/A
20-4401 Donations	1,672	-	1,672	-	N/A
20-4402 Forfeiture Revenue	-	-	-	-	N/A
20-4403 LEOSE Revenue	1,026	1,000	1,029	1,000	0.00%
Subtotal	10,116	1,500	58,666	1,500	0.00%
<u>FIRE DEPARTMENT</u>					
30-4200 Grants	-	75,000	75,000	-	N/A
30-4401 Donations	-	-	1,000	-	N/A
30-7500 Gain on Sale of Assets	7,360	-	-	-	N/A
Subtotal	7,360	75,000	76,000	-	N/A
<u>LIBRARY</u>					
53-4400 County Contributions	5,000	5,000	5,000	5,000	0.00%
53-4200 Grants	17,838	-	38,493	-	N/A
53-4401 Donations	25,239	-	101,750	-	N/A
53-5200 Lease & Rentals	640	800	275	500	-37.50%
53-7202 Fines & Fees	1,870	3,000	2,087	2,000	-33.33%
53-7203 Memorials	1,411	50	2,450	50	0.00%
53-7204 Copies	3,359	3,500	3,100	3,500	0.00%
53-7200 Miscellaneous	(235)	-	(200)	-	N/A
Subtotal	55,123	12,350	152,955	11,050	-10.53%
<u>RECREATION</u>					
52-4200 Golf Course Grants	12,250	25,000	25,000	-	0.00%
51-6100 Pool Admissions	10,769	9,500	10,026	10,000	5.26%
51-7200 Pool Concessions	1,741	2,000	2,316	2,000	0.00%
Subtotal	24,760	36,510	37,342	12,010	-67.10%

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

GENERAL FUND REVENUE DETAIL

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~REVENUE DETAIL (Continued)~					
<u>MISCELLANEOUS</u>					
05-4200 Grants	30,000	-	-	-	N/A
10-4200 Grants	-	40,000	-	40,000	N/A
10-7200 Miscellaneous	169	-	32	-	N/A
40-7200 Miscellaneous	360	-	500	-	N/A
50-4200 Grants	2,739	100,000	100,000	150,000	N/A
50-7200 Miscellaneous	-	-	-	-	N/A
50-7500 Gain on Sale of Fixed Assets	-	-	-	-	N/A
60-4200 Grants	182,566	150,000	342,426	-	N/A
60-6500 Sale of Materials	-	-	-	-	N/A
60-7200 Miscellaneous	4,372	-	560	-	N/A
60-7500 Gain on Sale of Fixed Assets	-	-	-	-	N/A
Subtotal	220,207	290,000	443,518	190,000	N/A
<u>TRANSFERS</u>					
05-3550 Utility Gross Receipts Fee	212,296	220,537	229,238	241,733	9.61%
20-7100 From Equipment Fund	14,000	10,000	10,000	27,000	170.00%
60-7100 From Equipment Fund	-	55,000	55,000	-	N/A
30-7100 From Fire Equip. Fund	-	-	-	668,627	N/A
10-7110 Intergovernmental - CCIDC	-	-	-	-	N/A
60-7110 Intergovernmental - CCIDC	-	-	-	-	N/A
05-7110 Intergovernmental - CCIDC	36,000	40,000	40,000	40,000	0.00%
05-7170 From Water Department	154,719	167,367	160,000	181,826	8.64%
05-7171 From Sewer Department	109,779	115,887	117,539	130,346	12.48%
05-7172 From Garbage Department	109,779	115,887	117,539	130,346	12.48%
05-7173 From Gas Department	109,779	115,887	117,539	130,346	12.48%
05-7175 From Utility Department	-	-	-	-	N/A
Subtotal	746,352	840,565	846,855	1,550,225	
TOTAL REVENUES	\$ 3,680,945	\$ 3,902,407	\$ 4,412,669	\$ 4,587,204	17.55%

**CITY OF COLUMBUS, TEXAS
2023-2024 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 \$0.014693 per \$100 valuation.

RIGHT OF WAY FEES

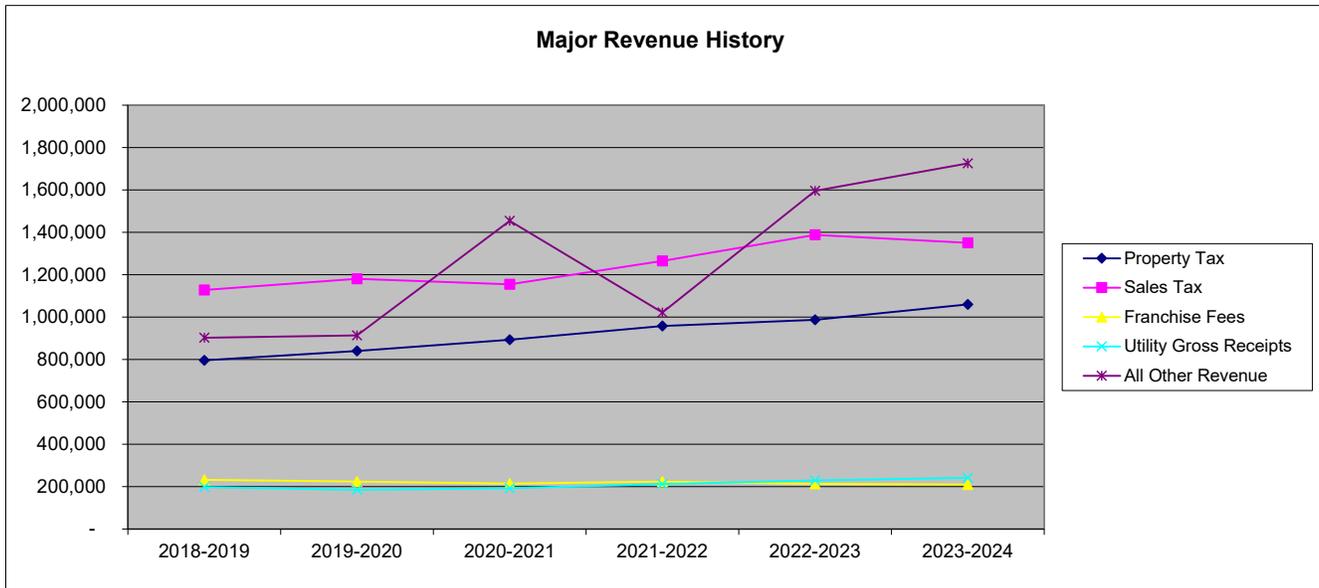
The City receives a use fee from utility providers operating within the City's rights-of-way. Right of way fees are regulated by state and federal law therefore the City has no means of increasing right of way fee revenues.

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.



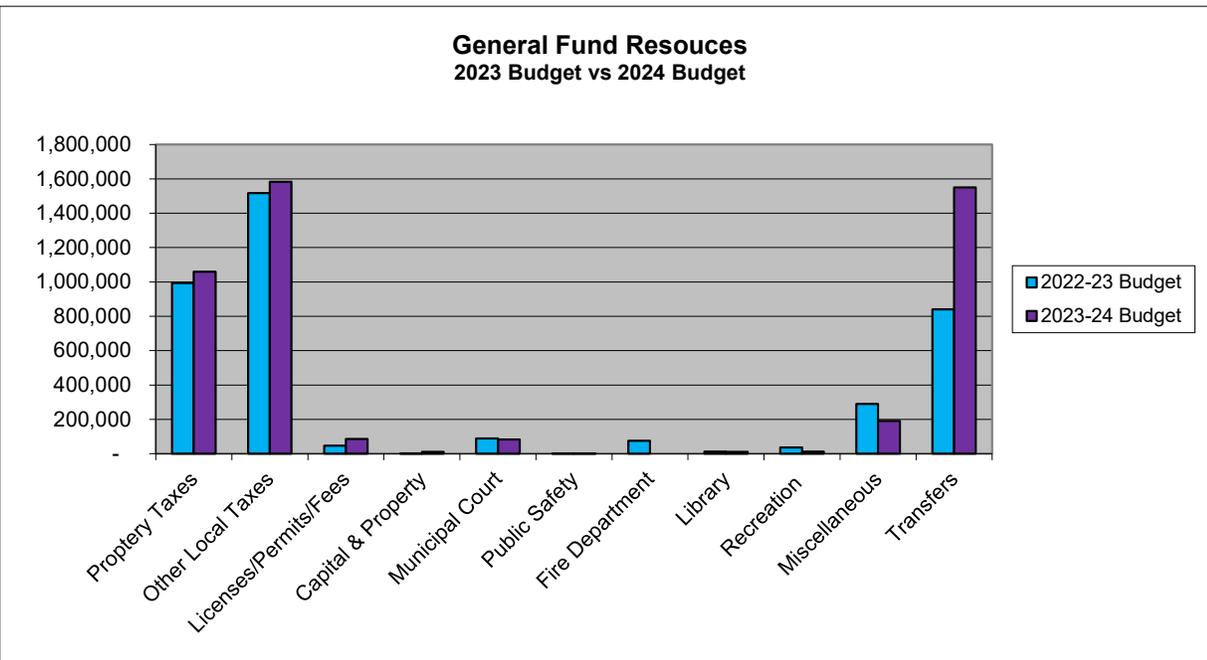
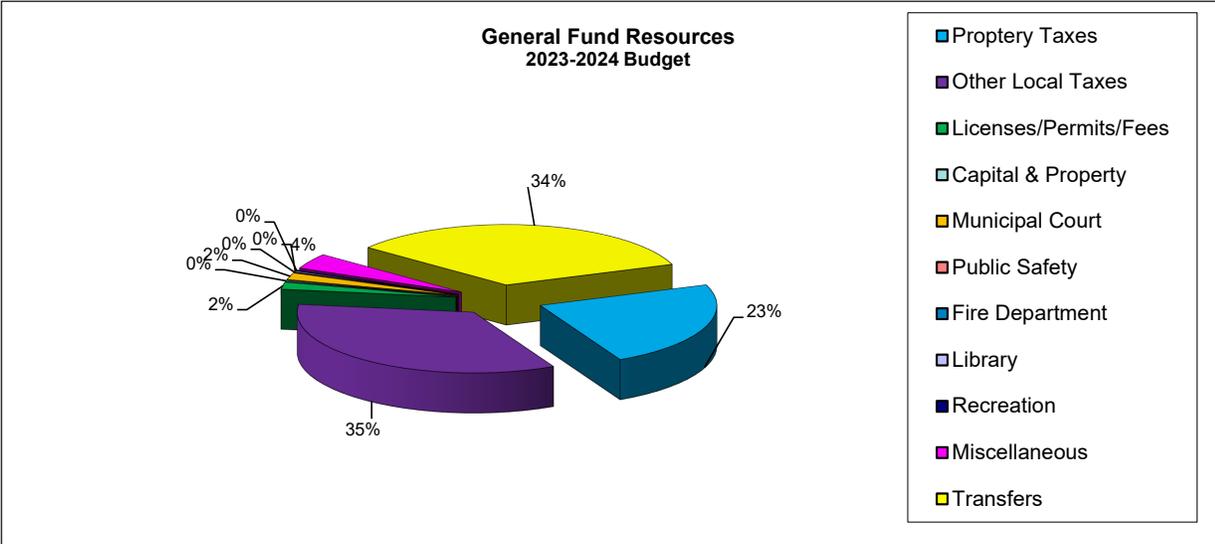
	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
Property Tax	795,990	839,618	893,154	958,206	987,162	1,060,019
Sales Tax	1,127,925	1,180,800	1,155,086	1,264,959	1,388,000	1,350,000
Franchise Fees	232,105	223,757	213,807	223,954	212,882	210,000
Utility Gross Receipts	198,176	185,226	192,537	212,296	229,238	241,733
All Other Revenue	902,473	913,646	1,454,105	1,021,529	1,595,387	1,725,452
TOTAL	3,256,669	3,343,047	3,908,689	3,680,945	4,412,669	4,587,204

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

GENERAL FUND REVENUE SUMMARY

PROPERTY TAXES

The property tax rate proposed in this budget is 29.5-cents for both maintenance and operations and debt service. This 29.5-cent rate is being allocated 27.2028-cents to the General Fund and 2.2973-cents to the Debt Service Fund. This year's no new revenue rate is 27.8318-cents per \$100 valuation and the voter approval rate is 28.7661-cents per \$100 valuation. This year's de minimis rate is 40.6155-cents per \$100 valuation.



**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

GENERAL FUND EXPENDITURE SUMMARY

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 2,126,694	\$ 2,345,669	\$ 2,300,728	\$ 2,472,744	5.42%
Maintenance & Supplies	646,339	650,331	605,910	748,195	15.05%
Services	498,594	566,272	515,698	651,139	14.99%
Transfers	35,000	45,000	45,000	60,000	33.33%
Subtotal	<u>3,306,627</u>	<u>3,607,272</u>	<u>3,467,337</u>	<u>3,932,078</u>	9.00%
Capital Outlay	<u>386,063</u>	<u>548,300</u>	<u>827,429</u>	<u>1,038,000</u>	89.31%
Total Expenditures	<u><u>3,692,690</u></u>	<u><u>4,155,572</u></u>	<u><u>4,294,766</u></u>	<u><u>4,970,078</u></u>	19.60%

~AUTHORIZED POSITIONS~

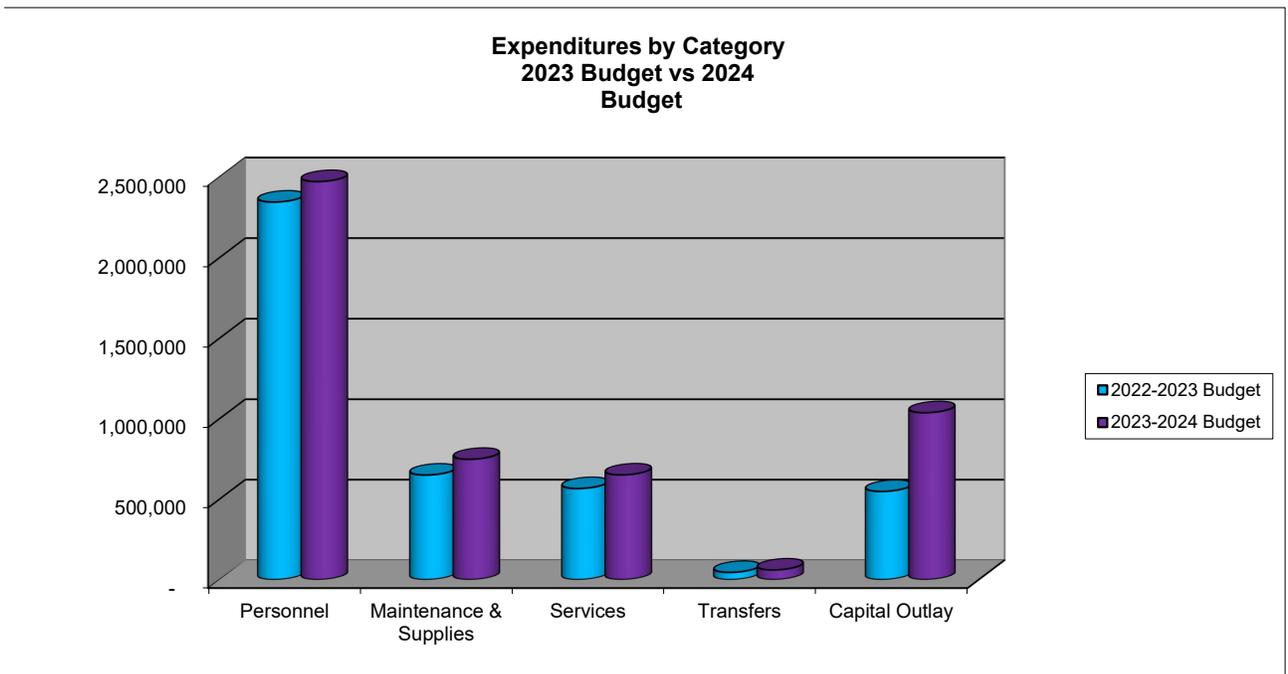
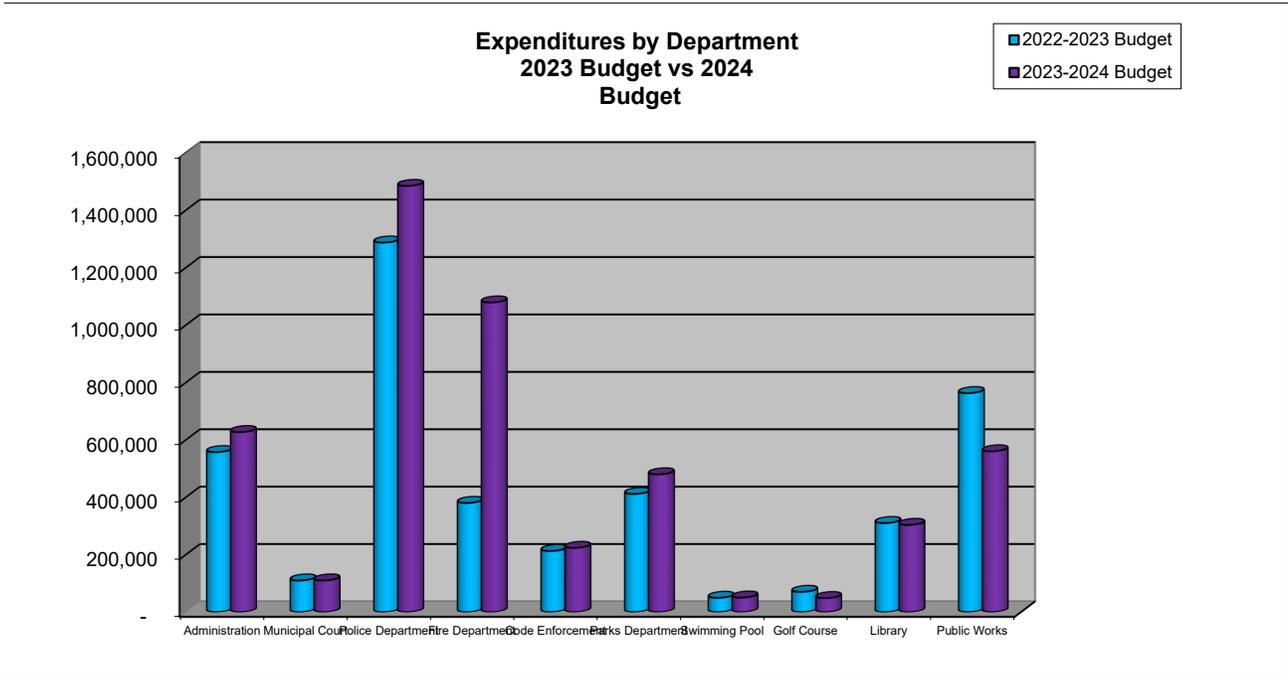
Administration	3.00	3.00	3.00	3.00	0.00%
Municipal Court	1.50	1.50	1.50	1.50	0.00%
Police Department	12.00	12.00	12.00	12.00	0.00%
Fire Department	-	-	0.20	0.20	100.00%
Code Enforcement	1.00	2.28	2.28	2.28	0.00%
Parks Department	3.35	3.35	3.45	3.45	2.99%
Swimming Pool	0.90	0.90	0.90	0.90	0.00%
Golf Course	-	-	-	-	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	\$ 526,443	\$ 557,681	\$ 570,107	\$ 627,497	12.52%
Municipal Court	87,068	110,288	99,316	110,313	0.02%
Police Department	1,242,132	1,287,768	1,316,060	1,484,820	15.30%
Fire Department	257,685	380,605	349,731	1,079,153	183.54%
Code Enforcement	204,500	213,127	197,463	224,021	5.11%
Parks Department	281,492	411,828	391,520	480,242	16.61%
Swimming Pool	48,968	49,804	40,917	50,654	1.71%
Golf Course	62,811	70,601	23,177	48,833	-30.83%
Library	314,554	310,498	390,201	304,088	-2.06%
Public Works	667,039	763,372	916,274	560,456	-26.58%
Total Expenditures	<u>\$ 3,692,690</u>	<u>\$ 4,155,572</u>	<u>\$ 4,294,766</u>	<u>\$ 4,970,078</u>	19.60%

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

GENERAL FUND EXPENDITURES SUMMARY



**CITY OF COLUMBUS, TEXAS
2023-2024 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
2023-2024 BUDGET**

Fund:
General

Department:
Administration

Account:
01-10

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 328,686	\$ 353,565	\$ 350,061	\$ 369,692	4.56%
Maintenance & Supplies	44,942	46,750	45,945	62,050	32.73%
Services	149,689	157,366	174,102	195,755	24.39%
Subtotal	<u>523,316</u>	<u>557,681</u>	<u>570,107</u>	<u>627,497</u>	12.52%
Capital Outlay	3,126	-	-	-	
Total Expenditures	<u>\$ 526,443</u>	<u>\$ 557,681</u>	<u>\$ 570,107</u>	<u>\$ 627,497</u>	12.52%

~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	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 243,787	\$ 260,543	\$ 261,329	\$ 269,235	
8107 Longevity	1,300	1,480	1,480	1,660	
8106 Council Attendance	8,125	8,500	8,200	8,500	
8120 Social Security	18,825	20,695	20,869	21,374	
8130 TMRS Retirement	30,281	31,682	31,236	32,541	
8140 Health & Life Insurance	25,802	30,034	26,368	35,732	
8150 Workers' Compensation	567	631	578	649	
Subtotal	<u>328,686</u>	<u>353,565</u>	<u>350,061</u>	<u>369,692</u>	4.56%

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

Fund:
General

Department:
Administration

Account:
01-10

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	4,999	4,000	3,500	4,000	
8245 Office Supplies	8,515	8,250	7,850	8,250	
8246 Postage	62	200	1,000	500	
8260 Building Maintenance	6,524	6,000	2,720	6,000	
8263 Office Equipment Maint	-	300	-	300	
8264 Software Maintenance	22,301	23,000	25,000	38,000	
8267 Equipment Maintenance	2,540	5,000	5,875	5,000	
Subtotal	44,942	46,750	45,945	62,050	32.73%
Services					
8317 Appraisal District Fee	26,029	25,335	35,297	46,000	
8321 Dues & Subscriptions	3,802	4,000	4,302	4,500	
8325 Election Expense	3,248	5,500	1,193	5,500	
8326 Electricity	6,736	7,000	6,000	7,000	
8332 Liability Insurance	3,487	4,010	3,443	4,325	
8335 Building Insurance	2,453	2,821	3,063	3,830	
8350 Training	7,594	8,000	9,525	9,000	
8355 Outside Services	26,980	20,000	28,059	30,000	
8360 Janitorial Service	3,047	3,400	3,215	3,400	
8362 Printing & Advertising	3,408	3,000	4,500	5,000	
8363 Professional Services	30,821	35,000	34,825	35,000	
8367 Legal Fees	17,723	20,500	24,850	25,000	
8370 Rent/Lease	2,595	6,000	2,600	3,500	
8380 Telephone	7,268	7,500	8,380	8,400	
8390 Miscellaneous	2,699	3,500	3,050	3,500	
8392 Economic Dev	1,800	1,800	1,800	1,800	
8394 Public Relations	-	-	-	-	
Subtotal	149,689	157,366	174,102	195,755	24.39%
Capital Outlay					
8420 Improvements	-	-	-	-	
8460 Office Equipment	3,126	-	-	-	
Subtotal	3,126	-	-	-	N/A
Total Expenditures	<u>\$ 526,443</u>	<u>\$ 557,681</u>	<u>\$ 570,107</u>	<u>\$ 627,497</u>	12.52%

**CITY OF COLUMBUS, TEXAS
2023-2024 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
2023-2024 BUDGET**

Fund:
General

Department:
Municipal Court

Account:
01-11

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 70,224	\$ 75,400	\$ 75,562	\$ 77,609	2.93%
Maintenance & Supplies	6,642	13,973	5,711	11,750	-15.91%
Services	10,202	20,915	18,043	20,954	0.19%
Subtotal	<u>87,068</u>	<u>110,288</u>	<u>99,316</u>	<u>110,313</u>	0.02%
Capital Outlay	-	-	-	-	
Total Expenditures	<u>\$ 87,068</u>	<u>\$ 110,288</u>	<u>\$ 99,316</u>	<u>\$ 110,313</u>	0.02%

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 46,668	\$ 48,963	\$ 49,518	\$ 48,909	
8107 Longevity	1,558	1,588	1,648	1,160	
8120 Social Security	3,665	3,867	4,013	3,830	
8130 TMRS Retirement	5,965	6,138	6,000	6,032	
8140 Health & Life Insurance	12,270	14,740	14,289	17,574	
8150 Workers' Compensation	99	104	95	103	
Subtotal	<u>70,224</u>	<u>75,400</u>	<u>75,562</u>	<u>77,609</u>	2.93%

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

Fund:
General

Department:
Municipal Court

Account:
01-11

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	400	1,250	400	1,250	
8245 Office Supplies	3,480	5,500	2,511	5,500	
8264 Software Maintenance	2,762	7,223	2,800	5,000	
8267 Equipment Maintenance	-	-	-	-	
Subtotal	6,642	13,973	5,711	11,750	-15.91%
Services					
8332 Liability Insurance	372	340	263	329	
8338 Municipal Court Jury Fees	-	600	348	600	
8350 Training	1,441	3,000	1,750	3,000	
8363 Professional Services	1,680	3,000	1,500	3,000	
8364 Warrant Collect Service	-	50	-	50	
8367 Legal Fees	6,019	13,000	13,334	13,000	
8380 Telephone	580	775	663	775	
8390 Miscellaneous	110	150	185	200	
Subtotal	10,202	20,915	18,043	20,954	0.19%
Capital Outlay					
8465 Software	-	-	-	-	
Subtotal	-	-	-	-	N/A
Total Expenditures	\$ 87,068	\$ 110,288	\$ 99,316	\$ 110,313	0.02%

**CITY OF COLUMBUS, TEXAS
2023-2024 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
2023-2024 BUDGET**

Fund:
General

Department:
Police

Account:
01-20

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 928,834	\$ 1,049,543	\$ 1,021,021	\$ 1,103,324	5.12%
Maintenance & Supplies	123,665	109,464	157,422	129,500	18.30%
Services	45,676	50,461	52,616	58,997	16.92%
Transfers	5,000	5,000	5,000	5,000	0.00%
Subtotal	<u>1,103,175</u>	<u>1,214,468</u>	<u>1,236,060</u>	<u>1,296,820</u>	6.78%
Capital Outlay	<u>138,956</u>	<u>73,300</u>	<u>80,000</u>	<u>188,000</u>	
Total Expenditures	<u>\$ 1,242,132</u>	<u>\$ 1,287,768</u>	<u>\$ 1,316,060</u>	<u>\$ 1,484,820</u>	15.30%

~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	\$ 643,195	\$ 701,832	\$ 694,010	\$ 722,618	
8103 Wages, Overtime	15,423	20,000	23,361	20,000	
8104 Mental Health Transport	870	5,000	780	5,000	
8107 Longevity	3,875	4,600	4,600	4,965	
8108 Certification Pay	14,225	28,000	32,575	28,000	
8109 Hiring Incentive	-	-	3,500	5,000	
8120 Social Security	51,223	58,372	61,677	60,250	
8130 TMRS Retirement	83,465	92,265	78,434	94,612	
8140 Health & Life Insurance	101,908	118,977	103,294	141,722	
8150 Workers' Compensation	14,650	20,497	18,791	21,157	
Subtotal	<u>928,834</u>	<u>1,049,543</u>	<u>1,021,021</u>	<u>1,103,324</u>	5.12%

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

Fund:
General

Department:
Police

Account:
01-20

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	29,269	17,500	59,091	25,000	
8240 Gas & Oil	41,030	35,000	39,250	40,000	
8245 Office Supplies	6,905	6,500	4,425	6,500	
8264 Software Maint	14,591	19,964	14,750	18,500	
8266 Vehicle Maintenance	21,790	16,000	30,581	25,000	
8267 Equipment Maint	1,139	6,500	1,125	6,500	
8285 Wearing Apparel	8,941	8,000	8,200	8,000	
Subtotal	123,665	109,464	157,422	129,500	18.30%
Services					
8312 Maint Shop Labor	-	-	-	-	
8321 Dues & Subscriptions	898	800	600	800	
8332 Liability Insurance	5,174	5,950	4,601	5,751	
8333 Vehicle Insurance	2,923	3,361	2,957	3,696	
8350 Training	4,663	5,500	5,800	6,000	
8351 LEOSE Expenses	1,196	1,900	1,224	1,500	
8355 Outside Services	12,269	10,000	14,950	15,000	
8362 Printing & Advertising	-	500	-	500	
8363 Professional Services	2,610	3,000	6,435	7,500	
8370 Rent/Lease	1,922	3,700	2,000	2,500	
8371 Arrestee Medical Treat	-	250	-	250	
8380 Telephone	13,972	15,000	14,000	15,000	
8390 Miscellaneous	50	500	50	500	
Subtotal	45,676	50,461	52,616	58,997	16.92%
Capital Outlay					
8460 Office Equipment	7,313	-	-	13,000	
8465 Software	-	-	-	-	
8480 Vehicles	131,643	73,300	80,000	175,000	
8490 Equipment	-	-	-	-	
Subtotal	138,956	73,300	80,000	188,000	156.48%
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	\$ 1,242,132	\$ 1,287,768	\$ 1,316,060	\$ 1,484,820	15.30%

**CITY OF COLUMBUS, TEXAS
2023-2024 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
2023-2024 BUDGET**

Fund:
General

Department:
Fire

Account:
01-30

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 57,600	\$ 66,689	\$ 58,183	\$ 67,411	1.08%
Maintenance & Supplies	98,232	98,800	82,091	150,800	52.63%
Services	76,854	102,616	90,137	110,942	8.11%
Transfers	25,000	35,000	35,000	50,000	42.86%
Subtotal	257,685	303,105	265,410	379,153	25.09%
Capital Outlay	-	77,500	84,321	700,000	
Total Expenditures	\$ 257,685	\$ 380,605	\$ 349,731	\$ 1,079,153	183.54%

~AUTHORIZED POSITIONS~

Position/Title				
Administrative Assistant	-	0.20	0.20	0.20
Total Personnel	-	-	-	0.20

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 8,883	\$ 9,109	\$ 9,110	\$ 9,384	
8107 Longevity	33	45	45	57	
8120 Social Security	690	700	736	722	
8130 TMRS Retirement	1,115	1,107	1,085	1,134	
8140 Health & Life Insurance	1,704	1,974	1,974	2,353	
8150 Workers' Compensation	235	254	233	261	
8131 Retired Fireman Ben	44,940	51,480	45,000	51,480	
8160 Disability Insurance	-	2,020	-	2,020	
Subtotal	57,600	66,689	58,183	67,411	1.08%
Maintenance & Supplies					
8210 General Supplies	2,953	8,000	14,191	10,000	
8227 Fire/Rescue	19,072	5,500	4,646	5,500	
8240 Gas & Oil	9,783	8,000	5,502	8,000	
8245 Office Supplies	1,080	300	250	300	
8260 Building Maintenance	10,143	15,000	4,014	30,000	
8264 Software Maintenance	788	1,000	711	1,000	
8266 Vehicle Maintenance	36,524	33,000	31,229	63,000	
8267 Equipment Maintenance	10,366	15,000	8,548	15,000	
8285 Wear Apparel	7,521	13,000	13,000	18,000	
Subtotal	98,232	98,800	82,091	150,800	52.63%

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

Fund:
General

Department:
Fire

Account:
01-30

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Services					
8312 Maint Shop Labor	-	-	-	-	
8321 Dues & Subscriptions	7,273	10,300	10,050	10,300	
8326 Electricity	4,374	5,500	4,375	5,000	
8328 Firemen Attend Bonus	22,960	6,400	6,400	7,500	
8332 Liability Insurance	454	522	404	505	
8333 Vehicle Insurance	7,579	8,716	7,667	9,584	
8335 Building Insurance	1,133	1,303	1,423	1,778	
8350 Training	6,045	10,000	9,000	10,000	
8355 Outside Services	-	43,600	42,090	50,000	
8360 Janitorial Service	1,225	1,225	1,225	1,225	
8363 Professional Services	11,464	7,500	243	7,500	
8380 Telephone	7,174	7,500	7,250	7,500	
8390 Miscellaneous	-	50	11	50	
Subtotal	<u>76,854</u>	<u>102,616</u>	<u>90,137</u>	<u>110,942</u>	8.11%
Capital Outlay					
8420 Improvements	-	75,000	75,000	-	
8490 Equipment	-	2,500	9,321	-	
8480 Vehicles	-	-	-	700,000	
Subtotal	<u>-</u>	<u>77,500</u>	<u>84,321</u>	<u>700,000</u>	N/A
Transfers					
8611 Transfer to Fire Equip Fund	25,000	35,000	35,000	50,000	
Subtotal	<u>25,000</u>	<u>35,000</u>	<u>35,000</u>	<u>50,000</u>	42.86%
Total Expenditures	<u>\$ 257,685</u>	<u>\$ 380,605</u>	<u>\$ 349,731</u>	<u>\$ 1,079,153</u>	183.54%

**CITY OF COLUMBUS, TEXAS
2023-2024 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
2023-2024 BUDGET**

Fund:
General

Department:
Code Enforcement

Account:
01-40

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 151,554	\$ 149,289	\$ 157,479	\$ 157,182	5.29%
Maintenance & Supplies	36,767	36,000	27,957	35,800	-0.56%
Services	15,679	27,338	11,527	30,539	11.71%
Transfers	500	500	500	500	0.00%
Subtotal	<u>204,500</u>	<u>213,127</u>	<u>197,463</u>	<u>224,021</u>	5.11%
Capital Outlay	-	-	-	-	
Total Expenditures	<u>\$ 204,500</u>	<u>\$ 213,127</u>	<u>\$ 197,463</u>	<u>\$ 224,021</u>	5.11%

~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	\$ 112,278	\$ 108,631	\$ 115,353	\$ 112,298	
8103 Wages, Overtime	55	200	40	200	
8107 Longevity	472	658	583	796	
8120 Social Security	8,652	8,376	9,252	8,667	
8130 TMRS Retirement	14,027	13,239	13,681	13,612	
8140 Health & Life Insurance	15,698	17,772	18,191	21,182	
8150 Workers' Compensation	372	413	379	427	
Subtotal	<u>151,554</u>	<u>149,289</u>	<u>157,479</u>	<u>157,182</u>	5.29%

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

Fund:
General

Department:
Code Enforcement

Account:
01-40

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 Gen Supplies	1,744	2,000	425	1,500	
8216 Fire Prevention	1,376	1,200	1,500	1,500	
8226 Dog Pound Supplies	97	1,000	912	1,000	
8240 Gas, Oil, Lubricants	4,476	5,000	3,151	5,000	
8245 Office Supplies	1,450	300	118	300	
8264 Software Maintenance	19,980	22,000	19,650	22,000	
8266 Vehicle Maintenance	6,619	3,500	1,500	3,500	
8285 Wearing Apparel	1,027	1,000	700	1,000	
Subtotal	36,767	36,000	27,957	35,800	-0.56%
Services					
8312 Maint Shop Labor	-	-	-	-	
8321 Dues & Subscriptions	185	1,300	1,181	1,300	
8332 Liability Insurance	49	64	49	62	
8333 Vehicle Insurance	301	355	312	390	
8335 Building Insurance	315	362	393	491	
8350 Training	2,020	4,500	1,500	4,500	
8363 Professional Services	214	500	587	500	
8366 Demolition Services	5,927	15,000	-	15,000	
8367 Legal Fees	-	800	-	800	
8370 Rent/Lease	4,207	4,207	4,369	6,996	
8380 Telephone	2,452	-	2,636	2,750	
8388 Mowing Services	7	250	500	500	
Subtotal	15,679	27,338	11,527	30,539	12%
Capital					
8460 Office Equipment	-	-	-	-	
8480 Vehicles	-	-	-	-	
8490 Equipment	-	-	-	-	
Subtotal	-	-	-	-	
Interest					
8525 Interest Due on Notes	1,546	1,546	1,610	1,700	
	1,546	1,546	1,610	1,700	
Transfers					
8610 Transfer to Equipment Fund	500	500	500	500	
Subtotal	500	500	500	500	0.00%
Total Expenditures	\$ 206,046	\$ 214,673	\$ 199,073	\$ 225,720	5.15%

**CITY OF COLUMBUS, TEXAS
2023-2024 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
2023-2024 BUDGET**

Fund:
General

Department:
Parks

Account:
01-50

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 222,913	\$ 228,072	\$ 229,641	\$ 240,252	5.34%
Maintenance & Supplies	19,114	44,170	14,547	44,495	0.73%
Services	37,465	37,586	39,320	43,495	15.72%
Transfers	2,000	2,000	2,000	2,000	0.00%
Subtotal	<u>281,492</u>	<u>311,828</u>	<u>285,508</u>	<u>330,242</u>	5.91%
Capital Outlay	-	100,000	106,012	150,000	
Total Expenditures	<u>\$ 281,492</u>	<u>\$ 411,828</u>	<u>\$ 391,520</u>	<u>\$ 480,242</u>	16.61%

~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	\$ 153,059	\$ 150,446	\$ 157,071	\$ 154,966	
8103 Wages, Overtime	4,359	6,000	3,047	6,000	
8107 Longevity	2,738	2,500	2,974	2,680	
8120 Social Security	11,381	12,159	11,495	12,519	
8130 TMRS Retirement	19,761	20,052	18,841	20,552	
8140 Health & Life Insurance	28,967	34,031	33,568	40,566	
8150 Workers' Compensation	2,647	2,884	2,644	2,969	
Subtotal	<u>222,913</u>	<u>228,072</u>	<u>229,641</u>	<u>240,252</u>	5.34%

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

Fund:
General

Department:
Parks

Account:
01-50

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	3,468	3,000	2,375	3,000	
8240 Gas & Oil	2,321	2,500	3,141	2,500	
8245 Office Supplies	14	-	109	25	
8250 Chemical Supplies	283	500	375	500	
8260 Building Maintenance	5,853	3,000	500	3,000	
8264 Software Maintenance	1,291	670	555	670	
8266 Vehicle Maintenance	108	500	777	800	
8267 Eq Maintenance	1,423	2,500	2,222	2,500	
8268 Other Maintenance	2,114	1,000	2,048	1,000	
8285 Wearing Apparel	2,238	1,700	2,446	1,700	
8290 Storm Recovery	-	28,800	-	28,800	
Subtotal	19,114	44,170	14,547	44,495	0.73%
Services					
8312 Maint Shop Labor	-	-	-	-	
8326 Electricity	31,377	32,000	32,315	35,000	
8332 Liability Insurance	917	1,055	816	1,020	
8335 Building Insurance	3,940	4,531	4,781	5,976	
8350 Training	24	-	-	-	
8380 Telephone	1,207	-	1,409	1,500	
8390 Miscellaneous	-	-	-	-	
Subtotal	37,465	37,586	39,320	43,495	15.72%
Capital Outlay					
8420 Improvements	-	100,000	106,012	150,000	
8480 Vehicle	-	-	-	-	
8490 Equipment	-	-	-	-	
Subtotal	-	100,000	106,012	150,000	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>\$ 281,492</u>	<u>\$ 411,828</u>	<u>\$ 391,520</u>	<u>\$ 480,242</u>	16.61%

**CITY OF COLUMBUS, TEXAS
2023-2024 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
2023-2024 BUDGET**

Fund:
General

Department:
Swimming Pool

Account:
01-51

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 27,741	\$ 22,208	\$ 27,435	\$ 22,874	3.00%
Maintenance & Supplies	17,108	22,700	9,349	22,700	0.00%
Services	4,118	4,896	4,134	5,080	3.76%
Subtotal	<u>48,968</u>	<u>49,804</u>	<u>40,917</u>	<u>50,654</u>	1.71%
Capital Outlay	-	-	-	-	
Total Expenditures	<u>\$ 48,968</u>	<u>\$ 49,804</u>	<u>\$ 40,917</u>	<u>\$ 50,654</u>	1.71%

~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	\$ 25,450	\$ 20,288	\$ 25,130	\$ 20,897	
8120 Social Security	1,946	1,552	1,967	1,599	
8150 Workers' Compensation	346	368	337	379	
Subtotal	<u>27,741</u>	<u>22,208</u>	<u>27,435</u>	<u>22,874</u>	3.00%
Maintenance & Supplies					
8210 General Supplies	2,907	2,500	2,250	2,500	
8250 Chemical Supplies	10,646	6,500	3,500	6,500	
8260 Building Maintenance	772	1,200	795	1,200	
8267 Equipment Maintenance	804	10,000	2,754	10,000	
8268 Other Maintenance	1,979	2,500	50	2,500	
Subtotal	<u>17,108</u>	<u>22,700</u>	<u>9,349</u>	<u>22,700</u>	0.00%

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

Fund:
General

Department:
Swimming Pool

Account:
01-51

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Services					
8326 Electricity	2,811	3,500	2,695	3,500	
8332 Liability Insurance	191	220	170	213	
8335 Building Insurance	283	326	354	442	
8380 Telephone	832	850	915	925	
8390 Miscellaneous	-	-	-	-	
Subtotal	4,118	4,896	4,134	5,080	3.76%
Capital Outlay					
8490 Equipment	-	-	-	-	
Subtotal	-	-	-	-	N/A
Total Expenditures	\$ 48,968	\$ 49,804	\$ 40,917	\$ 50,654	1.71%

**CITY OF COLUMBUS, TEXAS
2023-2024 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
2023-2024 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
2023-2024 BUDGET**

Fund:
General

Department:
Library

Account:
01-53

Classification	2021-2022 Actual	2022-2023 Budget*	2022-2023 Estimate	2023-2024 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 159,318	\$ 201,130	\$ 191,754	\$ 216,115	7.45%
Maintenance & Supplies	67,276	50,281	78,169	51,750	2.92%
Services	26,775	29,087	35,278	36,223	24.53%
Subtotal	253,369	280,498	305,201	304,088	8.41%
Capital Outlay	61,185	30,000	85,000	-	
Total Expenditures	\$ 314,554	\$ 310,498	\$ 390,201	\$ 304,088	-2.06%

* Budget modified by amendments

~AUTHORIZED POSITIONS~

Position Title					
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	3.50	3.50	3.50	3.50	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 116,772	\$ 143,540	\$ 135,450	\$ 151,633	
8107 Longevity	950	1,290	1,105	1,470	
8120 Social Security	8,918	11,079	10,681	11,712	
8130 TMRS Retirement	12,393	15,248	14,578	15,622	
8140 Health & Life Insurance	19,900	29,572	29,572	35,253	
8150 Workers' Compensation	386	401	368	424	
Subtotal	159,318	201,130	191,754	216,115	7.45%

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

Fund:
General

Department:
Library

Account:
01-53

Classification	2021-2022 Actual	2022-2023 Budget*	2022-2023 Estimate	2023-2024 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	19,560	6,000	16,330	6,000	
8211 Archive Supplies	505	500	9,080	500	
8212 Books	21,661	20,000	28,402	20,000	
8214 Audio Visual	7,041	3,500	3,500	3,500	
8215 Book Preparation Supplies	2,690	2,500	2,000	2,500	
8218 Promotional Supplies	3,258	3,000	4,707	3,000	
8220 Janitorial Supplies	1,075	1,250	1,150	1,250	
8245 Office Supplies	1,384	2,500	2,500	2,500	
8246 Postage	305	500	500	500	
8260 Building Maintenance	6,041	5,500	5,500	5,500	
8264 Software Maintenance	3,757	5,031	4,500	6,500	
8268 Other Maintenance	-	-	-	-	
Subtotal	67,276	50,281	78,169	51,750	2.92%
Services					
8321 Dues & Subscriptions	5,419	6,000	5,500	6,000	
8326 Electricity	6,506	6,000	6,431	6,500	
8332 Liability Insurance	114	131	101	127	
8335 Building Insurance	2,593	2,982	3,237	4,047	
8350 Training	1,811	2,000	2,000	2,000	
8355 Outside Services	8,660	10,000	15,692	15,000	
8360 Janitorial Service	-	-	-	-	
8380 Telephone	1,673	1,924	2,317	2,500	
8390 Miscellaneous	-	50	-	50	
Subtotal	26,775	29,087	35,278	36,223	24.53%
Capital Outlay					
8420 Improvements	61,185	30,000	75,000	-	
8490 Equipment	-	-	10,000	-	
Subtotal	61,185	30,000	85,000	-	N/A
Total Expenditures	<u>\$ 314,554</u>	<u>\$ 310,498</u>	<u>\$ 390,201</u>	<u>\$ 304,088</u>	-2.06%

**CITY OF COLUMBUS, TEXAS
2023-2024 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
2023-2024 BUDGET**

Fund:
General

Department:
Public Works

Account:
01-60

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 179,824	\$ 199,773	\$ 189,593	\$ 218,285	9.27%
Maintenance & Supplies	225,982	223,193	178,751	233,350	4.55%
Services	75,937	95,406	73,334	106,321	11.44%
Transfers	2,500	2,500	2,500	2,500	0.00%
Subtotal	<u>484,243</u>	<u>520,872</u>	<u>444,178</u>	<u>560,456</u>	7.60%
Capital Outlay	182,796	242,500	472,096	-	
Total Expenditures	<u>\$ 667,039</u>	<u>\$ 763,372</u>	<u>\$ 916,274</u>	<u>\$ 560,456</u>	-26.58%

~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	\$ 124,559	\$ 136,004	\$ 131,143	\$ 146,392	
8103 Wages, Overtime	1,773	4,500	2,151	6,000	
8107 Longevity	1,740	2,145	1,740	2,205	
8120 Social Security	9,168	10,913	9,808	11,827	
8130 TMRS Retirement	15,832	16,489	15,681	17,037	
8140 Health & Life Insurance	20,758	24,244	24,048	28,887	
8150 Workers' Compensation	5,993	5,478	5,022	5,937	
Subtotal	<u>179,824</u>	<u>199,773</u>	<u>189,593</u>	<u>218,285</u>	9.27%

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

Fund:
General

Department:
Public Works

Account:
01-60

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	26,062	18,000	17,500	18,000	
8230 Curb & Gutter Supplies	-	8,000	-	8,000	
8240 Gas & Oil	19,350	18,000	16,500	18,000	
8245 Office Supplies	171	50	109	150	
8250 Chemical Supplies	539	500	275	500	
8264 Software Maintenance	1,429	5,893	1,989	2,500	
8266 Vehicle Maintenance	7,066	10,000	11,405	12,500	
8267 Equipment Maintenance	8,226	7,500	3,370	7,500	
8269 Street Seal Coat	157,611	150,000	120,000	150,000	
8275 Signs	3,357	2,500	1,500	12,500	
8280 Small Tools	331	800	3,960	1,200	
8285 Wearing Apparel	1,839	1,950	2,143	2,500	
8290 Storm Recovery	-	-	-	-	
Subtotal	225,982	223,193	178,751	233,350	4.55%
Services					
8312 Maint Shop Labor	-	-	-	-	
8326 Electricity	45,105	45,000	46,097	47,500	
8332 Liability Insurance	1,362	1,566	1,211	1,514	
8333 Vehicle Insurance	2,869	3,300	2,903	3,629	
8335 Building Insurance	7,113	8,180	6,346	7,932	
8350 Training	264	100	78	100	
8355 Outside Services	4,871	3,500	775	3,500	
8362 Printing & Advertising	175	250	-	250	
8363 Professional Services	65	15,000	1,380	15,000	
8365 Engineering Fees	-	1,000	-	1,000	
8370 Rent/Lease	12,695	13,050	13,050	23,396	
8380 Telephone	1,418	4,460	1,495	2,500	
Subtotal	75,937	95,406	73,334	106,321	11.44%
Capital Outlay					
8420 Improvements	182,796	150,000	379,981	-	
8480 Vehicles	-	-	-	-	
8490 Equipment	-	92,500	92,115	-	
8495 Storm Recovery	-	-	-	-	
Subtotal	182,796	242,500	472,096	-	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	\$ 671,618	\$ 767,951	\$ 920,853	\$ 565,035	-26.42%

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
2023-2024 BUDGET**

SPECIAL REVENUE FUNDS SUMMARY

	Equipment Replacement Fund	Fire Equipment Replacement Fund	Hotel Occupancy Tax Fund	Total	2022-2023 Budget*
<u>RESOURCES</u>					
Total beginning fund balance	\$ 39,906	\$ 562,627	\$ 485,567	\$ 1,088,101	\$ 1,117,945
<u>REVENUES</u>					
Total Revenues	17,000	106,000	282,250	405,250	380,550
TOTAL FUNDS AVAILABLE	56,906	668,627	767,817	1,493,351	1,498,495
<u>EXPENDITURES</u>					
Maintenance & Supplies	\$ -	\$ -	\$ 95,340	\$ 95,340	\$ 18,510
Services	-	-	259,086	259,086	326,884
Transfers	27,000	668,627	-	695,627	65,000
Subtotal	27,000	668,627	354,426	1,050,053	410,394
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	27,000	668,627	354,426	1,050,053	410,394
<u>ENDING FUND BALANCE</u>					
Total ending fund balance	\$ 29,906	\$ 0	\$ 413,391	\$ 443,297	\$ 1,088,101

*This is the 2022-2023 Budget Estimate.

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

EQUIPMENT REPLACEMENT FUND SUMMARY

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
Resources:					
Total Beginning Balance	\$ 74,904	\$ 81,948	\$ 81,906	\$ 39,906	-51.30%
Revenues & Transfers In	21,002	20,600	23,000	17,000	-17.48%
Total Funds Available	<u>95,906</u>	<u>102,548</u>	<u>104,906</u>	<u>56,906</u>	-44.51%
Uses/Deductions					
Expenditures & Transfers Out	14,000	65,000	65,000	27,000	-58.46%
Ending Fund Balance					
Total Ending Fund Balance	81,906	37,548	39,906	29,906	-20.35%
Fund Total	<u>\$ 81,906</u>	<u>\$ 37,548</u>	<u>\$ 39,906</u>	<u>\$ 29,906</u>	
Net Revenue (Expenditures)	7,002	(44,400)	(42,000)	(10,000)	

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET
EQUIPMENT FUND REVENUES/EXPENDITURES**

Fund:
Equipment Replacement

Department:
N/A

Account:
11-05

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
7100 Transfer from Utility Fund	\$ 10,000	\$ 10,000	\$ 10,000	\$ 5,000	-50.00%
7105 Transfer from General Fund	10,000	10,000	10,000	10,000	0.00%
5100 Interest	1,002	600	3,000	2,000	233.33%
Total Revenues	\$ 21,002	\$ 20,600	\$ 23,000	\$ 17,000	-17.48%
Expenditures					
Transfers	\$ 14,000	\$ 65,000	\$ 65,000	\$ 27,000	-58.46%
Subtotal	14,000	65,000	65,000	27,000	-58.46%
Total Expenditures	\$ 14,000	\$ 65,000	\$ 65,000	\$ 27,000	-58.46%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Transfers					
8605 Transfer to General Fund	\$ 14,000	\$ 65,000	\$ 65,000	\$ 27,000	
Subtotal	14,000	65,000	65,000	27,000	-58.46%
Total Expenditures	\$ 14,000	\$ 65,000	\$ 65,000	\$ 27,000	-58.46%

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

FIRE EQUIPMENT FUND SUMMARY

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
Resources:					
Total Beginning Balance	\$ 404,342	\$ 458,937	\$ 460,327	\$ 562,627	22.59%
Revenues & Transfers In	55,985	75,000	102,300	106,000	41.33%
Total Funds Available	<u>460,327</u>	<u>533,937</u>	<u>562,627</u>	<u>668,627</u>	25.23%
Uses/Deductions					
Expenditures & Transfers Out	-	-	-	668,627	N/A
Ending Fund Balance					
Total Ending Fund Balance	460,327	533,937	562,627	0	-100.00%
Fund Total	<u>\$ 460,327</u>	<u>\$ 533,937</u>	<u>\$ 562,627</u>	<u>\$ 0</u>	
Net Revenue (Expenditures)	55,985	75,000	102,300	(562,627)	

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET
FIRE EQUIPMENT FUND REVENUES/EXPENDITURES**

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

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
6302 Transfer from Utility Fund	\$ 25,000	\$ 35,000	\$ 35,000	\$ 50,000	42.86%
7100 Transfer from General Fund	25,000	35,000	35,000	50,000	42.86%
5100 Interest	5,985	5,000	32,300	6,000	20.00%
Total Revenues	\$ 55,985	\$ 75,000	\$ 102,300	\$ 106,000	41.33%

Expenditures					
Total Expenditures	\$ -	\$ -	\$ -	\$ 668,627	N/A

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Transfers					
8605 Transfer to General Fund	\$ -	\$ -	\$ -	\$ 668,627	
Subtotal	-	-	-	668,627	N/A
Total Expenditures	\$ -	\$ -	\$ -	\$ 668,627	N/A

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

HOTEL OCCUPANCY TAX FUND SUMMARY

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
Resources:					
Total Beginning Balance	\$ 460,227	\$ 540,340	\$ 575,711	\$ 485,567	-10.14%
Revenues & Transfers In	285,215	322,250	255,250	282,250	-12.41%
Total Funds Available	<u>745,442</u>	<u>862,590</u>	<u>830,961</u>	<u>767,817</u>	-10.99%
Uses/Deductions					
Expenditures & Transfers Out	169,731	346,965	345,394	354,426	2.15%
Ending Fund Balance					
Total Ending Fund Balance	575,711	515,625	485,567	413,391	-19.83%
Fund Total	<u>\$ 575,711</u>	<u>\$ 515,625</u>	<u>\$ 485,567</u>	<u>\$ 413,391</u>	
Net Revenue (Expenditures)	115,484	(24,715)	(90,144)	(72,176)	

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

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

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3600 Hotel Occupancy Tax	\$ 282,152	\$ 320,000	\$ 245,500	\$ 280,000	-12.50%
7200 Miscellaneous	-	-	-	-	N/A
5100 Interest	3,063	2,250	9,750	2,250	0.00%
Total Revenues	\$ 285,215	\$ 322,250	\$ 255,250	\$ 282,250	-12.41%
Expenditures					
Personnel	\$ -	\$ -	\$ -	\$ -	N/A
Maintenance & Supplies	14,008	20,090	18,510	95,340	374.56%
Services	155,723	326,876	326,884	259,086	-20.74%
Subtotal	169,731	346,966	345,394	354,426	2.15%
Capital Outlay	-	-	-	-	N/A
Total Expenditures	\$ 169,731	\$ 346,966	\$ 345,394	\$ 354,426	2.15%

~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
2023-2024 BUDGET
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

Fund:
Hotel Occupancy Tax

Department:
N/A

Account:
05-12

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 Supplies	1,088	1,500	1,725	76,750	
8245 Office Supplies	41	150	35	150	
8268 Maintenance	12,879	18,440	16,750	18,440	
Subtotal	14,008	20,090	18,510	95,340	374.56%
Services					
8326 Electricity	1,997	3,000	3,500	3,500	
8332 Liability Insurance	317	365	282	353	
8335 Building Insurance	598	688	747	934	
8362 Printing & Advertising	-	50	-	50	
8367 Legal Fees	198	500	-	500	
8380 Telephone	940	1,250	1,082	1,250	
8363 Professional Services	200	750	1,000	2,500	
8391 Grants	151,473	320,273	320,273	250,000	
Subtotal	155,723	326,876	326,884	259,086	-20.74%
Capital Outlay					
8420 Improvements	-	-	-	-	
8430 Land	-	-	-	-	
Subtotal	-	-	-	-	N/A
Total Expenditures	\$ 169,731	\$ 346,966	\$ 345,394	\$ 354,426	2.15%

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
2023-2024 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	\$ (1,058)	\$ 3,468	\$ 8	\$ 2,410	\$ 2,611
<u>REVENUES</u>					
Total Revenues	323,600	296,605	187,600	807,805	808,057
TOTAL FUNDS AVAILABLE	322,542	300,073	187,608	810,223	810,668
<u>EXPENDITURES</u>					
Debt Service	\$ 323,600	\$ 298,400	\$ 187,600	\$ 809,600	\$ 808,250
Transfers	-	-	-	-	-
Subtotal	323,600	298,400	187,600	809,600	808,250
TOTAL EXPENDITURES	323,600	298,400	187,600	809,600	808,250
<u>ENDING FUND BALANCE</u>					
Total ending fund balance	\$ (1,058)	\$ 1,673	\$ 8	\$ 623	\$ 2,418

*This is the 2021-2022 Budget Estimate.

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

DEBT SERVICE 2016 FUND SUMMARY

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
Resources:					
Total Beginning Balance	\$ 333	\$ 333	\$ 8	\$ 8	N/A
Revenues & Transfers In	187,575	190,300	190,300	187,600	N/A
Total Funds Available	<u>187,908</u>	<u>190,633</u>	<u>190,308</u>	<u>187,608</u>	N/A
Uses/Deductions					
Expenditures & Transfers Out	187,900	190,300	190,300	187,600	N/A
Ending Fund Balance					
Total Ending Fund Balance	8	333	8	8	N/A
Fund Total	<u>\$ 8</u>	<u>\$ 333</u>	<u>\$ 8</u>	<u>\$ 8</u>	
Net Revenue (Expenditures)	(325)	-	-	-	

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET
DEBT SERVICE 2016 REVENUES/EXPENDITURES**

Fund:
Debt Service 2016

Department:
N/A

Account:
13-05

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3150 Property Taxes	\$ -	\$ -	\$ -	\$ -	N/A
3200 Delinquent Taxes	-	-	-	-	N/A
3300 Penalty and Interest	-	-	-	-	N/A
3301 Penalty and Interest	-	-	-	-	N/A
7100 Transfer from Utility Fund	187,575	190,300	190,300	187,600	N/A
Total Revenues	\$ 187,575	\$ 190,300	\$ 190,300	\$ 187,600	N/A
Services	-	-	-	-	N/A
Debt Service	\$ 187,900	\$ 190,300	\$ 190,300	\$ 187,600	N/A
Transfers	-	-	-	-	N/A
Subtotal	187,900	190,300	190,300	187,600	N/A
Total Expenditures	\$ 187,900	\$ 190,300	\$ 190,300	\$ 187,600	N/A

~AUTHORIZED POSITIONS~

No Authorized Positions

-

Debt Service

8515 Principal	\$ 130,000	\$ 135,000	\$ 135,000	\$ 135,000	
8525 Interest	57,900	55,300	55,300	52,600	
Subtotal	187,900	190,300	190,300	187,600	N/A
8605 Transfer to General Fund	-	-	-	-	
8610 Transfer to Utility Fund	\$ -	\$ -	\$ -	\$ -	
Subtotal	-	-	-	-	N/A
Total Expenditures	\$ 187,900	\$ 190,300	\$ 190,300	\$ 187,600	N/A

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

DEBT SERVICE 2005 & 2013 FUND SUMMARY

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
Resources:					
Total Beginning Balance	\$ 11	\$ 127	\$ (1,058)	\$ (1,058)	-933.05%
Revenues & Transfers In	319,988	319,770	319,750	323,600	1.20%
Total Funds Available	<u>319,999</u>	<u>319,897</u>	<u>318,692</u>	<u>322,542</u>	0.83%
Uses/Deductions					
Expenditures & Transfers Out	321,057	319,750	319,750	323,600	1.20%
Ending Fund Balance					
Total Ending Fund Balance	(1,058)	147	(1,058)	(1,058)	-819.71%
Fund Total	<u>\$ (1,058)</u>	<u>\$ 147</u>	<u>\$ (1,058)</u>	<u>\$ (1,058)</u>	
Net Revenue (Expenditures)	(1,069)	20	-	-	

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET
DEBT SERVICE 2005 & 2013 REVENUES/EXPENDITURES**

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

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3150 Property Taxes	\$ -	\$ -	\$ -	\$ -	N/A
3200 Delinquent Taxes	23	10	-	-	-100.00%
3300 Penalty and Interest	35	10	-	-	-100.00%
7112 Bond Proceeds	-	-	-	-	N/A
7100 Transfer from Utility Fund	319,931	319,750	319,750	323,600	1.20%
Total Revenues	\$ 319,988	\$ 319,770	\$ 319,750	\$ 323,600	1.20%
Services					
Debt Service	\$ 321,000	\$ 319,750	\$ 319,750	\$ 323,600	1.20%
Transfers	57	-	-	-	N/A
Subtotal	321,057	319,750	319,750	323,600	1.20%
Total Expenditures	\$ 321,057	\$ 319,750	\$ 319,750	\$ 323,600	1.20%

~AUTHORIZED POSITIONS~

No Authorized Positions

Debt Service					
8515 Principal	\$ 285,000	\$ 295,000	\$ 295,000	\$ 305,000	
8525 Interest	36,000	24,750	24,750	18,600	
Subtotal	321,000	319,750	319,750	323,600	1.20%
8605 Transfer to General Fund	-	-	-	-	
8610 Transfer to Utility Fund	\$ 57	\$ -	\$ -	\$ -	
Subtotal	57	-	-	-	N/A
Total Expenditures	\$ 321,057	\$ 319,750	\$ 319,750	\$ 323,600	1.20%

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

DEBT SERVICE 2010 FUND SUMMARY

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2025 Budget	Var %
Resources:					
Total Beginning Balance	\$ 4,964	\$ 1,948	\$ 3,661	\$ 3,468	78.04%
Revenues & Transfers In	301,497	296,589	298,007	296,605	0.01%
Total Funds Available	<u>306,461</u>	<u>298,537</u>	<u>301,668</u>	<u>300,073</u>	0.51%
Uses/Deductions					
Expenditures & Transfers Out	302,800	302,800	298,200	298,400	-1.45%
Ending Fund Balance					
Total Ending Fund Balance	3,661	(4,263)	3,468	1,673	-139.24%
Fund Total	<u>\$ 3,661</u>	<u>\$ (4,263)</u>	<u>\$ 3,468</u>	<u>\$ 1,673</u>	
Net Revenue (Expenditures)	(1,303)	(6,211)	(193)	(1,795)	

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET
DEBT SERVICE 2010 FUND REVENUES/EXPENDITURES**

Fund: Debt Service 2010 **Department:** **Account:** 12-05

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3150 Property Taxes	\$ 90,209	\$ 87,874	\$ 89,131	\$ 87,750	-0.14%
3200 Delinquent Taxes	579	600	616	600	0.00%
3300 Penalty and Interest	764	550	688	550	0.00%
5100 Interest	64	50	55	50	0.00%
7112 Bond Proceeds	-	-		-	N/A
7150 Transfer from Utility Fund	209,882	207,516	207,516	207,655	0.07%
Total Revenues	\$ 301,497	\$ 296,590	\$ 298,007	\$ 296,605	0.00%
Expenditures					
Debt Service	\$ 302,800	\$ 298,200	\$ 298,200	\$ 298,400	0.07%
Subtotal	302,800	298,200	298,200	298,400	0.07%
Total Expenditures	\$ 302,800	\$ 298,200	\$ 298,200	\$ 298,400	0.07%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Debt Service					
8515 Principal	\$ 240,000	\$ 245,000	\$ 245,000	\$ 255,000	
8525 Interest	62,800	53,200	53,200	43,400	
Subtotal	302,800	298,200	298,200	298,400	0.07%
Total Expenditures	\$ 302,800	\$ 298,200	\$ 298,200	\$ 298,400	0.07%

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

DEBT SERVICE CALCULATION

<u>2016</u>	<u>Water</u>	<u>Sewer</u>	<u>Gas</u>	
	100.00%	83.33%	11.67%	5%
Interest	52,600	43,832	6,138	2,630
Principal	135,000	112,496	15,755	6,750
Total	<u>187,600</u>	<u>156,327</u>	<u>21,893</u>	<u>9,380</u>

<u>2013</u>	<u>Water</u>	<u>Sewer</u>	
	100.00%	71.39%	28.61%
Interest	18,600	13,279	5,321
Principal	305,000	217,740	87,261
Total	<u>323,600</u>	<u>231,018</u>	<u>92,582</u>

<u>2010</u>	<u>Water</u>	<u>Gas</u>	<u>General</u>
	100.00%	61.9868%	7.6026% 30.4106%
Interest	43,400	26,902	3,300 13,198
Principal	255,000	158,066	19,387 77,547
Total	<u>298,400</u>	<u>184,969</u>	<u>22,686</u> <u>90,745</u>

Amount Covered by Current Tax Rate

	Principal	Interest
<u>2016*</u>	-	-
<u>2013*</u>	-	-
<u>2010</u>	90,000	76,910 13,090

Amount Covered by Delinquent Taxes

	Water	Sewer	Gas	Total
<u>2013</u>	-	-	-	-
<u>2010</u>	1,024	-	126	1,150

Amount Covered by Utility Fund

	Water	Sewer	Gas	Total
<u>2016</u>	156,327	21,893	9,380	187,600
<u>2013</u>	231,018	92,582	-	323,600
<u>2010</u>	184,969	-	22,686	207,655
Total	<u>572,314</u>	<u>114,475</u>	<u>32,066</u>	<u>718,855</u>

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

**CITY OF COLUMBUS, TEXAS
2023-2024 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
2023-2024 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
2023-2024 BUDGET**

FYE 2024 Utility Fund Long-Term Financial Plan

	Actual 2020-2021	Actual 2021-2022	Estimate 2022-2023	Budget 2023-2024
Beginning Fund Balance	1,882,318	1,445,281	1,572,264	1,782,714
Revenues:				
Water Department	1,094,693	1,255,738	1,331,190	1,435,382
Sewer Department	954,393	1,041,805	1,133,560	1,236,554
Garbage Department	951,771	1,016,395	1,052,825	1,082,585
Gas Department	828,427	933,227	881,540	955,042
Maintenance Department	-	-	-	-
Other Revenue	93,157	101,725	130,520	115,600
Total Revenue	3,922,441	4,348,890	4,529,635	4,825,163
Operating Expenditures:				
Personnel	653,935	667,024	672,416	733,243
Maintenance & Supplies	566,417	374,247	441,281	489,375
Services	1,632,876	1,582,146	1,584,167	1,603,544
Transfers	1,371,734	1,444,023	1,503,748	1,595,289
Total Operating Expenditures	4,224,962	4,067,440	4,201,612	4,421,450
Non-Operating Expenditures:				
Debt Service	-	-	-	-
Capital Outlay	134,516	154,466	117,573	310,000
Total Non-Operating Expenditures	134,516	154,466	117,573	310,000
Total Expenditures	4,359,478	4,221,907	4,319,185	4,731,450
Ending Fund Balance	1,445,281	1,572,264	1,782,714	1,876,427
Reserved for Capital Projects	-	-	-	-
Unreserved Fund Balance	1,445,281	1,572,264	1,782,714	1,876,427
Calculation of available funds:				
Ending Unreserved Fund Balance	1,445,281	1,572,264	1,782,714	1,876,427
Less 20% required minimum balance	844,992	813,488	840,322	884,290
Excess funds available for capital projects	600,289	758,776	942,392	992,137
Staffing variable:				
Full-time equivalent positions	10.50	10.50	10.50	9.00
Average cost per FTE	62,280	63,526	64,040	81,471

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

FYE 2024 Utility Fund Long-Term Financial Plan

2024-2025	2025-2026	2026-2027
1,876,427	2,510,287	3,253,163
1,478,444	1,522,797	1,568,481
1,172,775	1,207,958	1,244,197
1,115,062	1,148,514	1,182,970
983,693	1,013,204	1,043,600
-	-	-
119,068	122,640	126,319
4,869,042	5,015,113	5,165,567
755,240	777,897	801,234
254,056	511,678	527,028
1,597,738	1,645,670	1,695,040
1,628,148	1,336,992	1,362,102
4,235,182	4,272,237	4,385,404
-	-	-
-	-	-
-	-	-
4,235,182	4,272,237	4,385,404
2,510,287	3,253,163	4,033,326
-	-	-
2,510,287	3,253,163	4,033,326
2,510,287	3,253,163	4,033,326
847,036	854,447	877,081
1,663,251	2,398,716	3,156,245
9.00	9.00	9.00
83,916	86,433	89,026

UTILITY FUND FINANCIAL PROJECTION

The plan presents the Utility Fund over seven fiscal years: two previous years, the estimate for FY 2023, the budget for FY 2024 and three projected years. The projections made for fiscal years 2025-2027 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
2023-2024**

UTILITY FUND SUMMARY

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
Resources:					
Total Beginning Balance	\$ 1,445,281	\$ 1,561,462	\$ 1,572,264	\$ 1,782,714	14.17%
Revenues & Transfers In	4,348,890	4,489,385	4,529,635	4,825,163	7.48%
Total Funds Available	<u>5,794,171</u>	<u>6,050,847</u>	<u>6,101,899</u>	<u>6,607,877</u>	9.21%
Uses/Deductions					
Expenditures & Transfers Out	4,221,907	4,777,043	4,319,185	4,731,450	-0.95%
Ending Fund Balance					
Total Ending Fund Balance	1,572,264	1,273,804	1,782,714	1,876,427	47.31%
Reserved for Utility Water/Gas Capital Project	776,721	8,759	1,047,668	60,747	N/A
Reserved for Contingencies	-				
Reserved for Future Expenditures	-				
Unreserved Fund Balance	<u>795,543</u>	<u>1,265,045</u>	<u>735,046</u>	<u>1,815,680</u>	43.53%
Total Expenditures	4,221,907	4,777,043	4,319,185	4,731,450	
Less: Capital Expenditures	154,466	171,500	117,573	310,000	
Operating Expenditures	<u>4,067,440</u>	<u>4,605,543</u>	<u>4,201,612</u>	<u>4,421,450</u>	
Target Fund Balance 20% of Operating Expenditures	813,488	921,109	840,322	884,290	
Net Revenue (Expenditures)	126,983	(287,658)	210,450	93,713	
Less: Net Rev(Exp)-Capital Project	218,773	(466,826)	270,947	(986,921)	
Less: Net Rev(Exp)-Other Capital	<u>(148,731)</u>	<u>(171,500)</u>	<u>(103,530)</u>	<u>(310,000)</u>	
Net Rev/(Exp)-Operating	56,941	350,668	43,033	1,390,634	

**CITY OF COLUMBUS, TEXAS
2023-2024**

UTILITY FUND REVENUES

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
<u>WATER DEPARTMENT</u>					
70-4200 Grants	\$ 2,821	\$ -	\$ 14,043	\$ -	N/A
70-6300 Sales of Service	1,207,785	1,243,874	1,264,940	1,416,732	13.90%
70-6400 Service Line Fees	25,165	8,000	31,053	8,000	0.00%
70-6500 Sale of Materials	-	-	-	-	N/A
70-6600 Penalties	7,372	7,200	9,171	7,500	4.17%
70-6700 Service Charge	9,877	2,500	3,260	3,000	20.00%
70-7200 Miscellaneous	2,718	150	8,724	150	0.00%
70-7500 Gain on Sale of Assets	-	-	-	-	N/A
Subtotal	1,255,738	1,261,724	1,331,190	1,435,382	13.76%
<u>SEWER DEPARTMENT</u>					
71-4200 Grants	1,777	207,125	-	100,876	N/A
71-6300 Sales of Service	908,312	932,906	1,009,537	1,025,000	9.87%
71-6301 Glidden Water District	91,702	99,178	99,178	99,178	0.00%
71-6400 Service Line Fees	29,863	4,000	15,762	4,000	0.00%
71-6600 Penalties	6,421	5,500	8,126	7,500	36.36%
71-7200 Miscellaneous	3,730	-	958	-	N/A
71-7500 Gain on Sale of Assets	-	-	-	-	N/A
Subtotal	1,041,805	1,248,709	1,133,560	1,236,554	-0.97%
<u>GARBAGE DEPARTMENT</u>					
72-4200 Grants	1,137	-	-	-	N/A
72-6300 Sales of Service	996,557	1,038,802	1,036,733	1,067,835	2.79%
72-6305 Wood Chipping/Mulch	65	250	22	250	0.00%
72-6600 Penalties	5,758	5,500	7,299	7,250	31.82%
72-6306 Recycle Revenue	12,643	7,500	7,262	7,250	-3.33%
72-7200 Miscellaneous	235	-	1,510	-	N/A
72-7500 Gain on Sale of Assets	-	-	-	-	-
Subtotal	1,016,395	1,052,052	1,052,825	1,082,585	2.90%
<u>GAS DEPARTMENT</u>					
73-4200 Grants	1,777	-	-	-	N/A
73-6300 Sales of Service	878,478	825,000	870,506	944,042	14.43%
73-6400 Service Line Fees	43,388	500	600	500	0.00%
73-6500 Sale of Materials	-	-	-	-	N/A
73-6600 Penalties	5,361	6,000	7,262	7,300	21.67%
73-6700 Service Charge	1,910	300	1,400	1,200	300.00%
73-7200 Miscellaneous	2,313	3,500	1,772	2,000	N/A
73-7500 Gain on Sale of Assts	-	-	-	-	-
Subtotal	933,227	835,300	881,540	955,042	14.34%

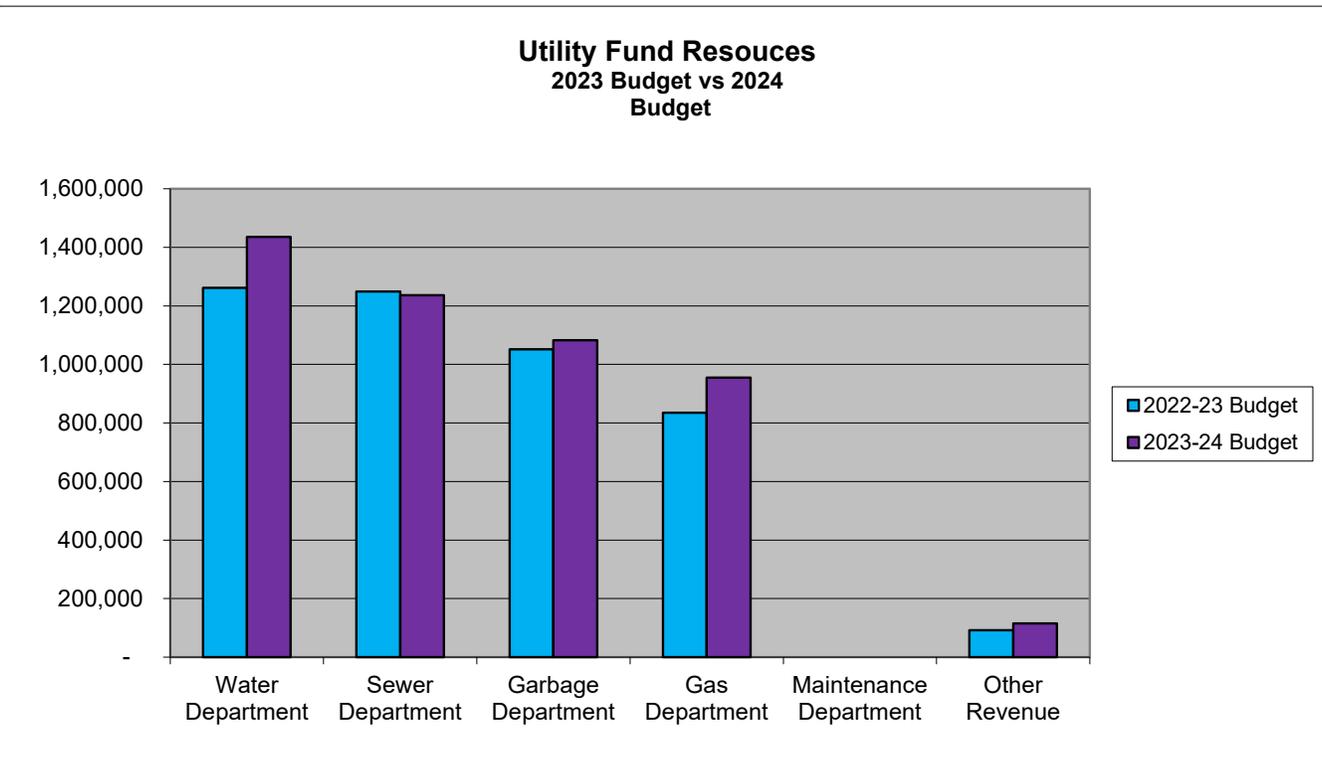
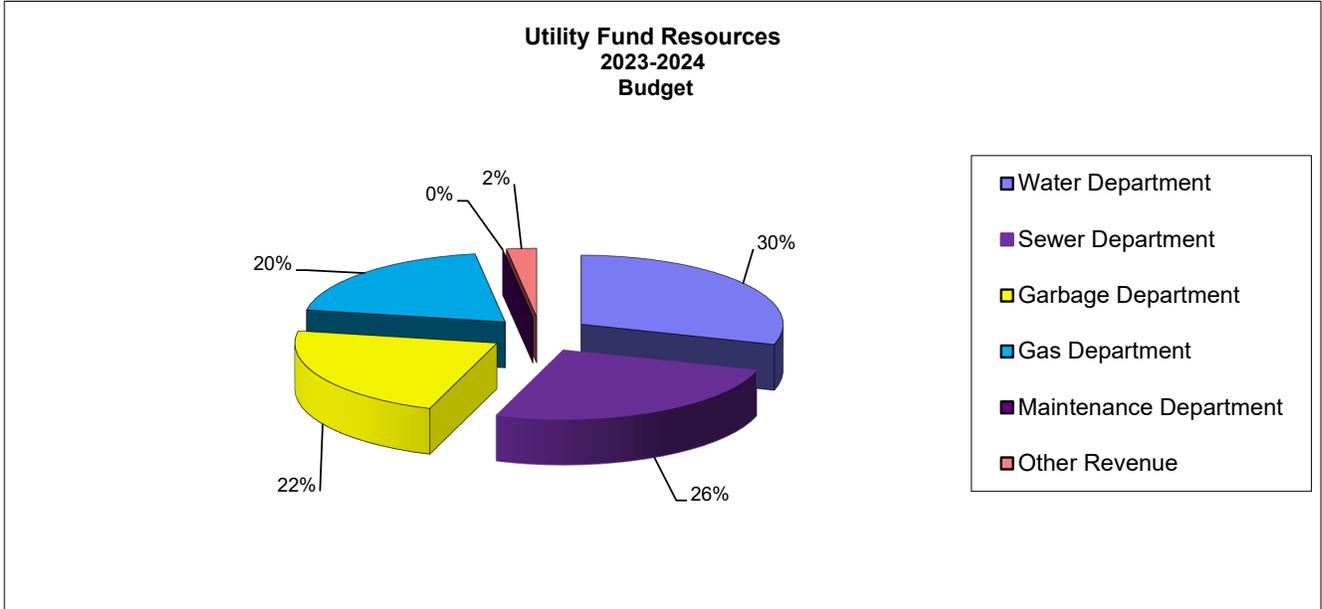
**CITY OF COLUMBUS, TEXAS
2023-2024**

UTILITY FUND REVENUES

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 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	10,897	1,000	40,646	25,000	2400.00%
05-6800 Insufficient Checks	240	100	180	100	0.00%
05-7200 Miscellaneous	-	500	112	500	0.00%
05-7250 Overage/Shortage	531	-	(421)	-	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	57	-	2	-	N/A
Subtotal	101,725	91,600	130,520	115,600	26.20%
TOTAL REVENUES	\$4,348,890	\$ 4,489,385	\$ 4,529,635	\$ 4,825,163	7.48%

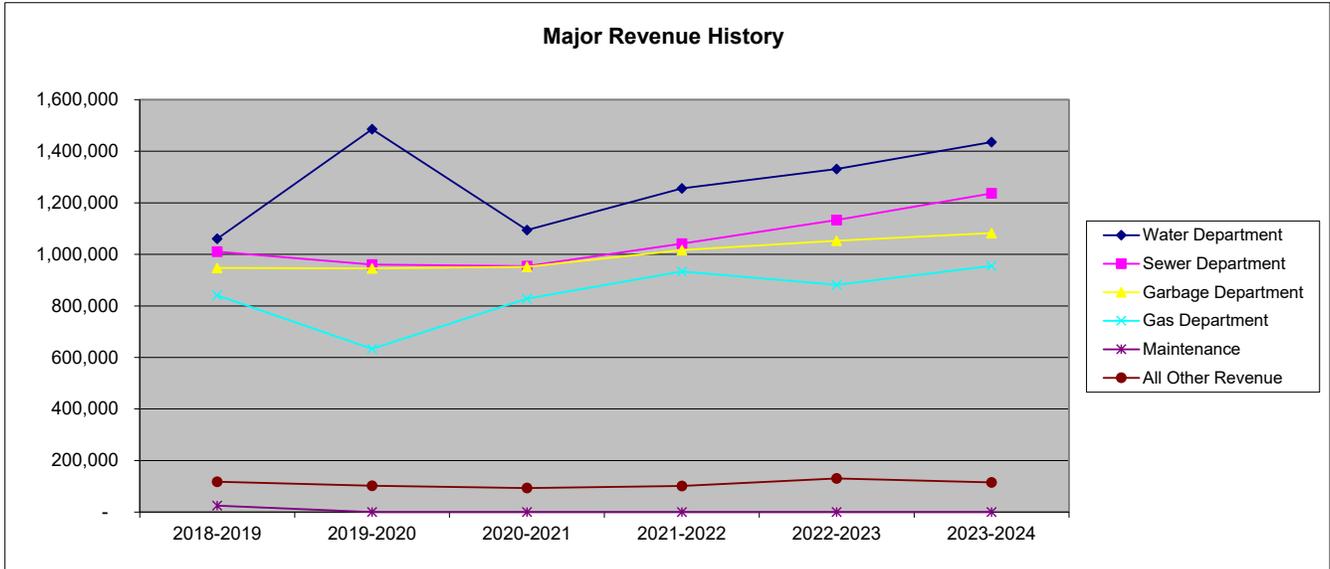
**CITY OF COLUMBUS, TEXAS
2023-2024**

UTILITY FUND REVENUE SUMMARY



CITY OF COLUMBUS, TEXAS
2023-2024

UTILITY FUND REVENUE SUMMARY



	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
Water Department	1,060,348	1,485,445	1,094,693	1,255,738	1,331,190	1,435,382
Sewer Department	1,010,441	960,369	954,393	1,041,805	1,133,560	1,236,554
Garbage Department	947,009	945,414	951,771	1,016,395	1,052,825	1,082,585
Gas Department	840,804	633,316	828,427	933,227	881,540	955,042
Maintenance	25,002	-	-	-	-	-
All Other Revenue	117,869	102,083	93,157	101,725	130,520	115,600
TOTAL	4,001,473	4,126,627	3,922,441	4,348,890	4,529,635	4,825,163

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

UTILITY EXPENDITURE SUMMARY

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 667,024	\$ 709,776	\$ 672,416	\$ 733,243	3.31%
Maintenance & Supplies	374,247	703,282	441,281	489,375	-30.42%
Services	1,582,146	1,700,163	1,584,167	1,603,544	-5.68%
Transfers	1,444,023	1,492,322	1,503,748	1,595,289	6.90%
Subtotal	<u>4,067,440</u>	<u>4,605,543</u>	<u>4,201,612</u>	<u>4,421,450</u>	-4.00%
Capital Outlay	154,466	171,500	117,573	310,000	80.76%
Total Expenditures	<u><u>4,221,907</u></u>	<u><u>4,777,043</u></u>	<u><u>4,319,185</u></u>	<u><u>4,731,450</u></u>	

~AUTHORIZED POSITIONS~

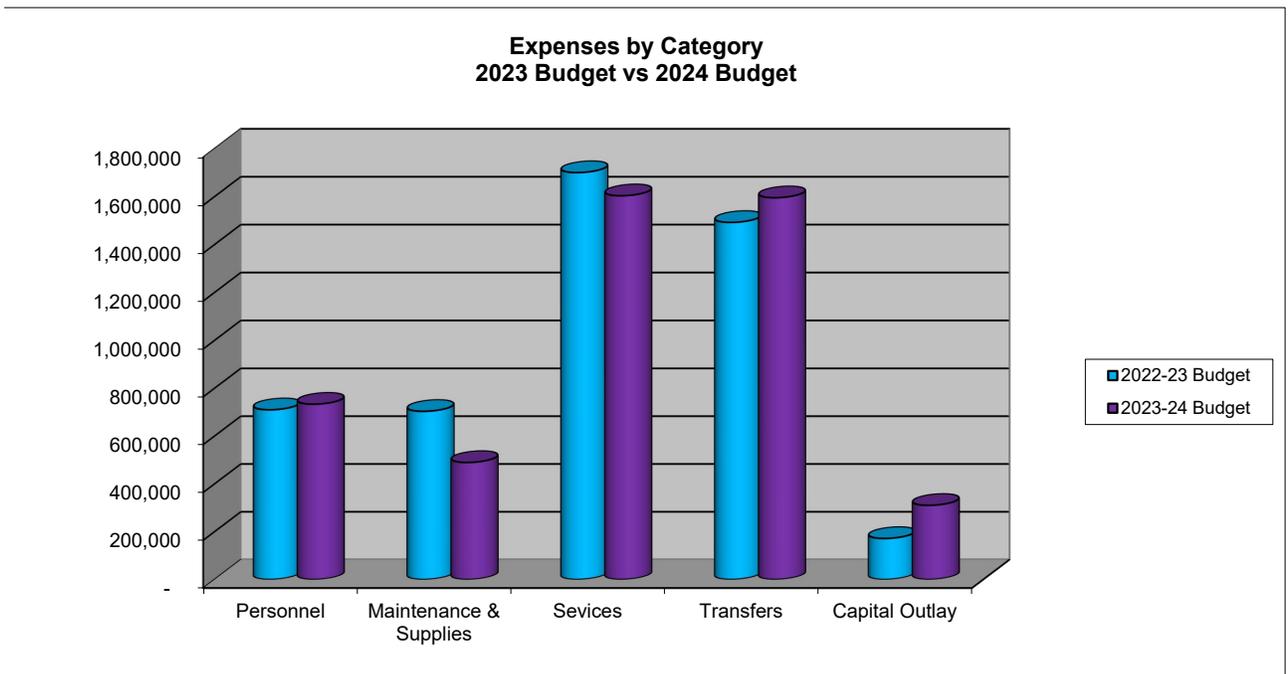
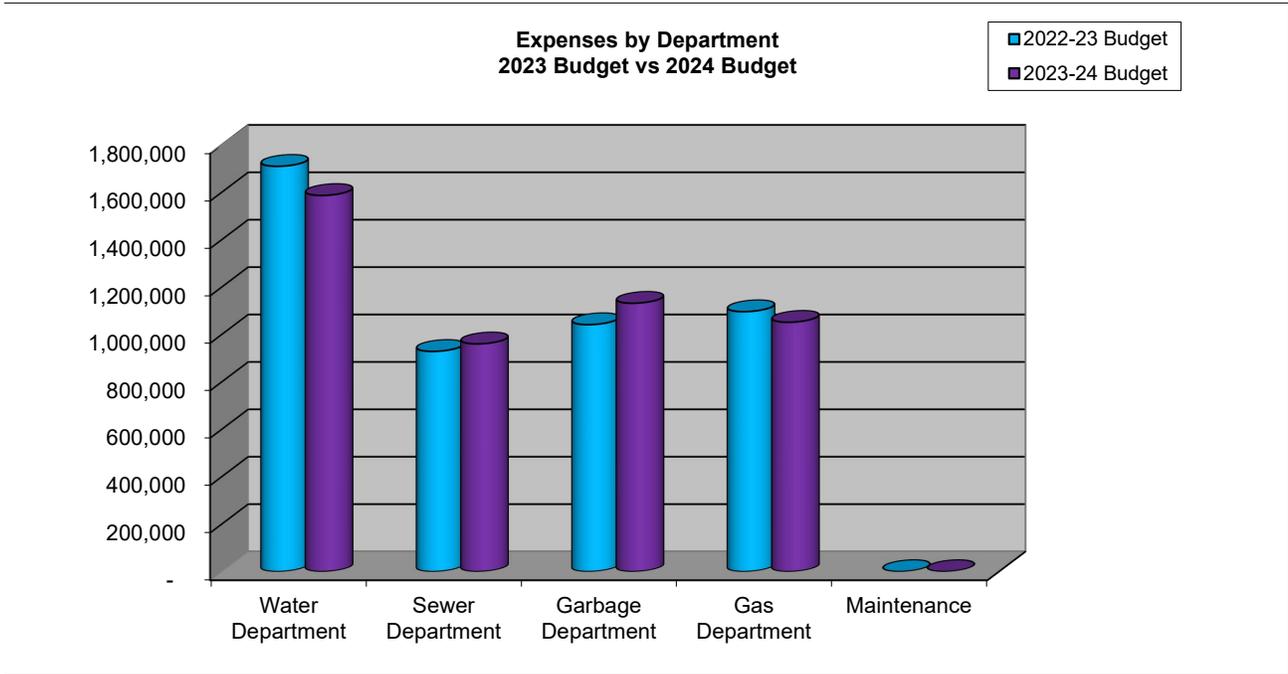
Water	3.75	3.75	3.75	3.09	-17.60%
Sewer	2.50	2.50	2.50	1.83	-26.80%
Garbage	0.50	0.50	0.50	0.50	0.00%
Gas	3.75	3.75	3.75	3.58	-4.53%
Maintenance	-	-	-	-	N/A
Total Personnel	<u>10.50</u>	<u>10.50</u>	<u>10.50</u>	<u>9.00</u>	-14.29%

~DEPARTMENT SUMMARY~

Water	\$ 1,529,581	\$ 1,709,799	\$ 1,582,940	\$ 1,586,938	-7.19%
Sewer	750,112	928,964	858,136	960,640	3.41%
Garbage	969,606	1,041,766	1,083,376	1,132,027	8.66%
Gas	972,608	1,096,514	794,733	1,051,844	-4.07%
Maintenance	-	-	-	-	N/A
Total Expenditures	<u><u>\$ 4,221,907</u></u>	<u><u>\$ 4,777,043</u></u>	<u><u>\$ 4,319,185</u></u>	<u><u>\$ 4,731,450</u></u>	-0.95%

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

UTILITY FUND EXPENSE SUMMARY



**CITY OF COLUMBUS, TEXAS
2023-2024 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
2023-2024 BUDGET**

Fund:
Utility

Department:
Water

Account:
03-70

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 292,886	\$ 272,801	\$ 300,642	\$ 269,408	-1.24%
Maintenance & Supplies	158,927	387,800	201,107	193,450	-50.12%
Services	147,152	131,192	159,703	129,384	-1.38%
Debt Service	-	-	-	-	N/A
Transfers	848,570	874,006	866,334	919,697	5.23%
Subtotal	1,447,535	1,665,799	1,527,786	1,511,938	-9.24%
Capital Outlay	82,046	44,000	55,154	75,000	70.45%
Total Expenditures	\$ 1,529,581	\$ 1,709,799	\$ 1,582,940	\$ 1,586,938	-7.19%

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
Superintendent	1.00	1.00	1.00	0.75	
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	3.09	-17.60%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 209,294	\$ 189,574	\$ 205,643	\$ 180,097	
8103 Wages, Overtime	6,685	6,000	10,612	10,000	
8107 Longevity	2,157	1,621	1,614	1,701	
8120 Social Security	16,443	15,085	18,868	14,673	
8130 TMRS Retirement	26,916	23,853	27,216	23,051	
8140 Health & Life Insurance	27,986	32,991	33,318	36,355	
8150 Workers' Compensation	3,405	3,677	3,371	3,531	
Subtotal	292,886	272,801	300,642	269,408	-1.24%

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

Fund:
Utility

Department:
Water

Account:
03-70

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	42,045	45,000	35,268	45,000	
8240 Gas & Oil	9,511	6,500	11,234	11,500	
8245 Office Supplies	874	1,950	1,888	1,950	
8246 Postage	2,664	3,000	3,831	3,000	
8250 Chemical Supplies	9,260	10,000	8,316	10,000	
8260 Building Maintenance	763	30,500	28,000	30,500	
8264 Software Maintenance	27,825	20,000	33,000	25,000	
8266 Vehicle Maintenance	4,575	5,500	3,300	5,500	
8267 Equipment Maintenance	50,285	259,350	72,095	55,000	
8268 Other Maintenance	134	1,000	150	1,000	
8280 Small Tools	2,256	3,000	2,075	3,000	
8285 Wearing Apparel	1,709	2,000	1,949	2,000	
8290 Storm Recovery	7,025	-	-	-	
Subtotal	158,927	387,800	201,107	193,450	-50.12%
Services					
8312 Maint Shop Labor	-	-	-	-	
8315 Bad Debt	(598)	3,500	3,500	3,500	
8321 Dues & Subscriptions	300	1,200	492	1,200	
8326 Electricity	61,799	65,000	59,000	65,000	
8332 Liability Insurance	551	634	490	613	
8333 Vehicle Insurance	1,462	1,681	1,479	1,848	
8335 Building Insurance	1,859	2,138	1,013	1,267	
8340 Laboratory Analysis	4,002	12,000	6,070	10,000	
8350 Training	2,479	1,500	1,500	1,500	
8355 Outside Services	41,025	13,000	59,000	13,000	
8359 Regulatory Permitting	4,063	4,100	4,038	4,100	
8362 Printing & Advertising	-	300	-	300	
8363 Professional Services	65	200	-	200	
8365 Engineering Fees	-	500	-	500	
8370 Rent/Lease	18,369	18,369	18,369	20,206	
8373 One Call Notification	67	250	75	250	
8380 Telephone	2,476	5,120	2,928	4,000	
8390 Miscellaneous	8,333	800	848	1,000	
8392 Economic Dev Contract	900	900	900	900	
Subtotal	147,152	131,192	159,703	129,384	-1.38%

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

Fund:
Utility

Department:
Water

Account:
03-70

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Capital Outlay					
8410 Buildings	-	-	-	-	
8420 Improvements	45,798	-	-	-	
8420 Improvements	14,103	-	51,846	-	
8422 Water Distribution System	14,558	-	-	-	
8423 Water Plant	-	-	-	-	
8424 Telemetry	-	-	-	-	
8425 Tower Demo	-	-	-	-	
8440 Mains, Valves, Lines	6,009	-	-	-	
8465 Software	-	-	-	-	
8471 Water Well	-	-	-	-	
8480 Vehicles	-	-	-	-	
8490 Equipment	1,578	44,000	3,308	75,000	
Subtotal	<u>82,046</u>	<u>44,000</u>	<u>55,154</u>	<u>75,000</u>	70.45%
Interest					
8525 Interest Due on Notes	1,578	1,250	1,578	1,578	
	<u>1,578</u>	<u>1,250</u>	<u>1,578</u>	<u>1,578</u>	
Transfers					
8393 Gross Receipts Fee	96,941	100,150	96,790	113,979	
8605 Transfer to General Fund	154,719	167,165	160,000	181,826	
8607 Transfer to Debt Service Fund	571,910	571,691	572,966	572,314	
8611 Transfer to Fire Equip Fund	25,000	35,000	35,000	50,000	
Subtotal	<u>848,570</u>	<u>874,006</u>	<u>866,334</u>	<u>919,697</u>	5.23%
Total Expenditures	<u>\$ 1,531,159</u>	<u>\$ 1,711,049</u>	<u>\$ 1,584,518</u>	<u>\$ 1,588,517</u>	-7.16%

**CITY OF COLUMBUS, TEXAS
2023-2024 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
2023-2024 BUDGET**

Fund:
Utility

Department:
Sewer

Account:
03-71

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 147,909	\$ 169,153	\$ 147,029	\$ 171,898	1.62%
Maintenance & Supplies	146,976	172,520	149,469	174,600	1.21%
Services	123,705	147,531	177,394	172,467	16.90%
Debt Service	-	-	-	-	N/A
Transfers	305,150	312,260	321,824	336,675	7.82%
Subtotal	<u>723,740</u>	<u>801,464</u>	<u>795,717</u>	<u>855,640</u>	6.76%
Capital Outlay	26,372	127,500	62,419	105,000	N/A
Total Expenditures	<u>\$ 750,112</u>	<u>\$ 928,964</u>	<u>\$ 858,136</u>	<u>\$ 960,640</u>	3.41%

~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	\$ 98,903	\$ 117,407	\$ 96,735	\$ 120,111	
8103 Wages, Overtime	9,181	5,000	7,906	10,000	
8107 Longevity	763	1,740	872	885	
8120 Social Security	8,080	9,497	8,232	10,021	
8130 TMRS Retirement	13,264	15,031	13,024	12,649	
8140 Health & Life Insurance	15,629	18,208	18,178	15,791	
8150 Workers' Compensation	2,089	2,270	2,081	2,440	
Subtotal	<u>147,909</u>	<u>169,153</u>	<u>147,029</u>	<u>171,898</u>	1.62%

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

Fund:
Utility

Department:
Sewer

Account:
03-71

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	12,040	10,000	8,984	10,000	
8240 Gas & Oil	6,251	6,000	5,859	6,000	
8245 Office Supplies	780	1,750	1,367	1,750	
8246 Postage	2,591	2,750	3,750	3,500	
8250 Chemical Supplies	49,522	50,000	56,215	57,500	
8260 Building Maintenance	1,435	10,000	1,250	10,000	
8264 Software Maintenance	17,317	28,170	18,500	22,000	
8266 Vehicle Maintenance	2,760	4,000	2,900	4,000	
8267 Equipment Maintenance	51,102	55,000	46,328	55,000	
8268 Other Maintenance	340	500	111	500	
8280 Small Tools	1,527	3,000	3,636	3,000	
8285 Wearing Apparel	1,311	1,350	569	1,350	
8290 Storm Recovery	-	-	-	-	
Subtotal	146,976	172,520	149,469	174,600	1.21%
Services					
8312 Maint Shop Labor	-	-	-	-	
8315 Bad Debt	618	2,000	2,500	2,000	
8321 Dues & Subscriptions	-	750	576	750	
8326 Electricity	47,130	55,000	55,816	57,000	
8332 Liability Insurance	766	881	4,673	851	
8333 Vehicle Insurance	2,166	2,491	2,191	2,739	
8335 Building Insurance	-	5,500	12	5,500	
8340 Laboratory Analysis	18,524	18,500	19,819	20,000	
8341 Waste Disposal	11,523	18,000	21,954	25,000	
8350 Training	989	2,000	2,056	2,000	
8355 Outside Services	22,388	18,000	48,116	25,000	
8359 Regulatory Permitting	6,846	6,700	6,311	6,700	
8363 Professional Services	65	1,000	400	1,000	
8365 Engineering Fees	-	500	-	500	
8370 Rent/Lease	10,414	10,414	10,414	17,632	
8374 Capital Lease Payments	-	-	-	-	
8380 Telephone	1,309	2,420	1,506	2,420	
8385 Utilities	-	-	-	-	
8390 Miscellaneous	-	250	-	250	
8392 Economic Dev Contract	900	900	900	900	
Subtotal	123,705	147,531	177,394	172,467	16.90%

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

Fund:
Utility

Department:
Sewer

Account:
03-71

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Capital Outlay					
8425 Tower Demo	-				
8420 Improvements	-	-	9,954	-	
8426 Diffuser	-	-	-	-	
8465 Software	-	-	-	-	
8472 Lift Stations	-		-	-	
8480 Vehicles	-	-	-	-	
8490 Equipment	18,818	40,000	17,566	105,000	
8495 Storm Recovery	7,554	87,500	34,899	-	
Subtotal	<u>26,372</u>	<u>127,500</u>	<u>62,419</u>	<u>105,000</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	81,949	82,887	89,290	90,254	
8605 Transfer to General Fund	109,779	115,685	117,539	130,346	
8607 Transfer to Debt Service Fund	113,422	113,688	113,497	114,475	
8610 Transfer to Equipment Fund	-	-	-	-	
Subtotal	<u>305,150</u>	<u>312,260</u>	<u>321,824</u>	<u>336,675</u>	7.82%
Total Expenditures	<u><u>\$ 751,609</u></u>	<u><u>\$ 930,564</u></u>	<u><u>\$ 859,634</u></u>	<u><u>\$ 962,240</u></u>	3.40%

**CITY OF COLUMBUS, TEXAS
2023-2024 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
2023-2024 BUDGET**

Fund:
Utility

Department:
Garbage

Account:
03-72

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 22,000	\$ 22,989	\$ 22,608	\$ 23,857	3.78%
Maintenance & Supplies	9,995	14,212	11,370	16,475	15.92%
Services	827,832	888,880	931,859	961,349	8.15%
Transfers	109,779	115,685	117,539	130,346	12.67%
Subtotal	<u>969,606</u>	<u>1,041,766</u>	<u>1,083,376</u>	<u>1,132,027</u>	8.66%
Capital Outlay	-	-	-	-	
Total Expenditures	<u>\$ 969,606</u>	<u>\$ 1,041,766</u>	<u>\$ 1,083,376</u>	<u>\$ 1,132,027</u>	8.66%

~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	\$ 18,102	\$ 18,463	\$ 18,520	\$ 19,020	
8107 Longevity	120	440	120	470	
8120 Social Security	1,383	1,446	1,448	1,491	
8130 TMRS Retirement	978	1,025	957	1,052	
8140 Health & Life Insurance	863	999	999	1,188	
8150 Workers' Compensation	554	616	565	636	
Subtotal	<u>22,000</u>	<u>22,989</u>	<u>22,608</u>	<u>23,857</u>	3.78%

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

Fund:
Utility

Department:
Garbage

Account:
03-72

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	452	300	750	600	
8240 Gas & Oil	279	450	295	450	
8245 Office Supplies	434	1,000	1,139	1,000	
8246 Postage	2,591	2,500	3,363	3,300	
8264 Software Maintenance	6,128	4,337	5,500	5,500	
8268 Other Maintenance	44	5,500	242	5,500	
8280 Small Tools	-	50	-	50	
8285 Wearing Apparel	68	75	81	75	
8290 Storm Recovery	-	-	-	-	
Subtotal	9,995	14,212	11,370	16,475	15.92%
Services					
8315 Bad Debt	486	2,000	1,800	2,000	
8332 Liability Insurance	848	975	754	942	
8333 Vehicle Insurance	515	592	521	651	
8335 Building Insurance	3,699	2,116	1,626	2,032	
8341 Waste Disposal	822,240	882,447	927,159	954,973	
8355 Outside Services	20	550	-	550	
8362 Printing & Advertising	-	150	-	150	
8380 Telephone	-	-	-	-	
8390 Miscellaneous	24	50	-	50	
Subtotal	827,832	888,880	931,859	961,349	8.15%
Capital Outlay					
8490 Equipment	-	-	-	-	
Subtotal	-	-	-	-	N/A
Transfers					
8605 Transfer to General Fund	109,779	115,685	117,539	130,346	
8607 Transfer to Debt Service Fund	-	-	-	-	
Subtotal	109,779	115,685	117,539	130,346	12.67%
Total Expenditures	<u>\$ 969,606</u>	<u>\$ 1,041,766</u>	<u>\$ 1,083,376</u>	<u>\$ 1,132,027</u>	8.66%

**CITY OF COLUMBUS, TEXAS
2023-2024 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
2023-2024 BUDGET**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 204,229	\$ 244,833	\$ 202,137	\$ 268,080	9.50%
Maintenance & Supplies	58,349	128,750	79,335	104,850	-18.56%
Services	483,457	532,560	315,211	340,344	-36.09%
Transfers	180,524	190,371	198,051	208,570	9.56%
Subtotal	<u>926,560</u>	<u>1,096,514</u>	<u>794,733</u>	<u>921,844</u>	-15.93%
Capital Outlay	46,048	-	-	130,000	N/A
Total Expenditures	<u>\$ 972,608</u>	<u>\$ 1,096,514</u>	<u>\$ 794,733</u>	<u>\$ 1,051,844</u>	-4.07%

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
Superintendent	-	-	-	0.25	
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>3.58</u>	-4.53%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 140,474	\$ 167,219	\$ 133,714	\$ 179,365	
8103 Wages, Overtime	3,563	5,900	2,917	6,000	
8107 Longevity	1,990	2,141	2,135	2,281	
8120 Social Security	10,747	13,407	10,694	14,355	
8130 TMRS Retirement	18,308	20,534	17,305	21,784	
8140 Health & Life Insurance	28,378	32,933	32,898	42,170	
8150 Workers' Compensation	769	2,699	2,474	2,125	
Subtotal	<u>204,229</u>	<u>244,833</u>	<u>202,137</u>	<u>268,080</u>	9.50%

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	15,669	33,000	20,806	33,000	
8240 Gas & Oil	4,622	4,500	4,469	4,500	
8245 Office Supplies	797	1,950	1,329	1,950	
8246 Postage	2,766	3,000	3,887	3,500	
8260 Build Maintenance	-	500	-	500	
8264 Software Maintenance	22,067	25,000	23,500	25,000	
8266 Vehicle Maintenance	4,347	4,500	1,044	4,500	
8267 Equipment Maintenance	2,865	50,000	19,452	25,000	
8268 Other Maintenance	139	800	124	800	
8280 Small Tools	2,836	3,500	2,239	3,500	
8285 Wearing Apparel	2,241	2,000	2,484	2,600	
8290 Storm Recovery	-	-	-	-	
Subtotal	58,349	128,750	79,335	104,850	-18.56%
Services					
8312 Maint Shop Labor	-	-	-	-	
8315 Bad Debt	714	1,200	1,200	1,200	
8321 Dues & Subscriptions	120	400	426	400	
8332 Liability Insurance	908	1,044	807	1,009	
8333 Vehicle Insurance	1,721	1,980	1,742	2,177	
8335 Building Insurance	484	2,695	1,606	2,008	
8350 Training	9,561	18,000	6,963	10,000	
8355 Outside Services	16,889	22,000	16,618	20,000	
8360 Gas Purchased Discount	(20,617)	(28,000)	(18,895)	(17,500)	
8361 Gas Purchased	464,790	500,000	293,794	305,000	
8363 Professional Services	65	3,000	1,709	3,000	
8370 Rent/Lease	6,120	6,121	6,121	9,500	
8373 One Call Notification	159	250	199	250	
8380 Telephone	1,644	2,670	1,870	2,200	
8390 Miscellaneous	-	200	150	200	
8392 Economic Dev Contract	900	1,000	900	900	
Subtotal	483,457	532,560	315,211	340,344	-36.09%
Capital Outlay					
8420 Improvements	-	-	-	-	
8440 Mains & Lines	-	-	-	130,000	
8450 Meters & Regulators	40,848	-	-	-	
8465 Software	-	-	-	-	
8490 Equipment	5,200	-	-	-	
Subtotal	46,048	-	-	130,000	0.00%

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Interest					
8525 Interest Due on Notes	3,650	3,658	3,650	3,658	
	3,650	3,658	3,650	3,658	
Transfers					
8393 Gross Receipts Fee	33,406	37,500	39,676	37,500	
8605 Transfer to General Fund	109,779	115,685	117,539	130,346	
8607 Transfer to Debt Service Fund	32,339	32,186	32,186	32,066	
8610 Transfer to Equipment Fund	5,000	5,000	5,000	5,000	
Subtotal	180,524	190,371	198,051	208,570	9.56%
Total Expenditures	\$ 976,258	\$ 1,100,172	\$ 798,383	\$ 1,051,844	-4.39%

**CITY OF COLUMBUS, TEXAS
2023-2024 BUDGET**

Fund:
Utility

Department:
Maintenance

Account:
03-74

Program Description:

Although the City no longer operates a maintenance department, some historical data remains in this document.

**CITY OF COLUMBUS, TEXAS
2023-2024**

Fund:
Utility

Department:
Maintenance

Account:
03-74

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 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
2023-2024**

Fund:
Utility

Department:
Maintenance

Account:
03-74

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 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
2023-2024**

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

Classification	2021-2022 Actual	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget	Var %
~UTILITY CAPITAL PROJECT FUND SUMMARY~					
Resources:					
Total Beginning Balance	\$ 557,948	\$ 637,042	\$ 776,721	\$ 1,047,668	N/A
Revenues & Transfers In	236,086	284,717	408,431	8,000	N/A
Total Funds Available	<u>794,034</u>	<u>921,759</u>	<u>1,185,152</u>	<u>1,055,668</u>	N/A
Uses/Deductions					
Expenditures & Transfers Out	17,313	471,326	137,485	994,921	N/A
Ending Fund Balance					
Total Ending Fund Balance	776,721	450,433	1,047,668	60,747	N/A
Fund Total	<u>\$ 776,721</u>	<u>\$ 450,433</u>	<u>\$ 1,047,668</u>	<u>\$ 60,747</u>	
Net Revenue (Expenditures)	218,773	(186,609)	270,947	(986,921)	

Project Detail

	Fund Revenues
Bond Proceeds	\$ 3,000,000
Grants - FEMA	89,368
Grants - ARP + Interest	809,149
Monthly MCF Transfer	75,000
Interest & Fee Refund Revenue	160,004
Total Revenue	<u>4,133,520</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
Gas Line Work 2023	123,672
Sewer Projects	
WWTP Outfall	458,715
Total Spent to Date	<u>3,083,104</u>
Total Funds Available	<u><u>\$ 1,050,417</u></u>

Supplemental Information

**CITY OF COLUMBUS, TEXAS
2023-2024 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	\$ 43,078	\$ 56,539	\$ 56,539	\$ 56,539	\$ 56,539	\$ 269,235
8107 Longevity	266	349	349	349	349	1,660
8106 Council Attendance	1,360	1,785	1,785	1,785	1,785	8,500
8120 Social Security	3,420	4,488	4,488	4,488	4,488	21,374
8130 TMRS Retirement	5,207	6,834	6,834	6,834	6,834	32,541
8140 Health & Life Insurance	5,717	7,504	7,504	7,504	7,504	35,732
8150 Workers' Compensation	104	136	136	136	136	649
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	80	105	105	105	105	500
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	6,080	7,980	7,980	7,980	7,980	38,000
8267 Equipment Maintenance	-	-	-	-	-	-
Services						
8317 Appraisal District Fee	7,360	9,660	9,660	9,660	9,660	46,000
8321 Dues & Subscriptions	720	945	945	945	945	4,500
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	692	908	908	908	908	4,325
8335 Building Insurance	613	804	804	804	804	3,830
8350 Training	1,440	1,890	1,890	1,890	1,890	9,000
8355 Outside Services	4,800	6,300	6,300	6,300	6,300	30,000
8360 Janitorial Service	544	714	714	714	714	3,400
8362 Printing & Advertising	800	1,050	1,050	1,050	1,050	5,000
8363 Professional Services	5,600	7,350	7,350	7,350	7,350	35,000
8367 Legal Fees	4,000	5,250	5,250	5,250	5,250	25,000
8370 Rent/Lease	560	735	735	735	735	3,500
8380 Telephone	1,344	1,764	1,764	1,764	1,764	8,400
8385 Utilities	-	-	-	-	-	-
8390 Miscellaneous	560	735	735	735	735	3,500
Fire Pension	-	51,480	-	-	-	51,480
Total	\$ 99,311	\$ 181,826	\$ 130,346	\$ 130,346	\$ 130,346	672,177

**CITY OF COLUMBUS, TEXAS
2023-2024 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	0.75	
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	3.09	-17.60%
<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>					
Superintendent	-	-	-	0.25	
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	3.58	-4.53%
<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
2023-2024 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
2023-2024 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
2023-2024 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
2023-2024 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
2023-2024 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
2023-2024 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
2023-2024 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
2023-2024 BUDGET**

GROSS RECEIPTS SCHEDULE

Transferred from Utility Fund to General Fund

FY24 Budget

Department	Percent	Revenue	Gross Receipts
Water	8%	1,424,732	113,979
Sewer	8%	1,128,178	90,254
	mcf's	Per mcf	Gross Receipts
Gas	75,000	0.50	37,500
		Total	241,733

FY23 Estimate

Department	Percent	Revenue	Gross Receipts
Water	8%	1,295,993	103,679
Sewer	8%	1,124,476	89,958
	mcf's	Per mcf	Gross Receipts
Gas	72,060	0.50	36,030
		Total	229,668

**CITY OF COLUMBUS, TEXAS
2023-2024 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	2023-2024 Total
Administration - 10	-		-		-
Municipal Court - 11	-		-		-
Police Department - 20	-	175,000	13,000		188,000
Fire Department - 30	-	700,000	-		700,000
Code Enforcement Dept - 40	-	-	-		-
Parks Department - 50	150,000	-	-		150,000
Swimming Pool - 51	-		-		-
Golf Course - 52	-		-		-
Library Department - 53	-		-		-
Public Works Department - 60	-	-	-		-
Total-General Fund	150,000	875,000	13,000	-	1,038,000

Water Department - 70	-	-	75,000	870,815	945,815
Sewer Department - 71	-	-	105,000	-	105,000
Garbage Department - 72	-		-		-
Gas Department - 73	130,000		-	124,106	254,106

Total-Utility Fund	130,000	-	180,000	994,921	1,304,921
					2,342,921

Police Department-Vehicles	175,000	(Eq/Gen Fund)	2 Police Patrol Units		
Police Department - Office Equip	13,000	(Gen Fund)	Server		
Fire Department Vehicle	700,000	(Fire Eq./General)	Fire Truck		
Parks Improvements	150,000	(Grant)	Midtown Improvements (CCIDC Grant)		
Water Department-WGS Project	870,815	(2016 CO/ARPA)	Waterlines		
Water Department-Equipment	75,000	(Utility)	SCADA Upgrade		
Sewer Department-Equipment	105,000	(Utility)	SCADA Upgrade/Pumps		
Gas Department-Gas Line	254,106	(Utility/2016 CO)	Gas Line Improvements		
Total	2,342,921				

Other Major Purchases

PW 60-8269	150,000	Street Seal Coat			
PW 60-8275	12,500	Street Signs			
Parks 50-8290	28,800	Little League Field Lighting Controls			
			Total - General		191,300
Water 70-8267	375,000	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		476,000