



CITY OF COLUMBUS

OPERATING BUDGET

OCTOBER 1, 2024 TO SEPTEMBER 30, 2025

This budget will raise more total property taxes than last years budget by \$110,771 or 9.57% and of that amount, \$26,922 is tax revenue to be raised from new property added to the tax role this year.

ORDINANCE NO. 279-24

AN ORDINANCE AMENDING ORDINANCE NO. 270-23 TO ADOPT A BUDGET FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025, APPROPRIATING THE VARIOUS AMOUNTS THEREOF, AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of Columbus has submitted to the Board of Aldermen a proposed budget of the revenues of said City and the expenditures/expenses of conducting the affairs thereof and providing a complete financial plan for the 2024-2025 fiscal year which said proposed budget has been compiled from detailed information obtained from the several departments, and offices of the City;

WHEREAS, the Board of Aldermen have received said City Manager's proposed budget, a copy of which proposed budget and all supporting schedules have been filed with the City Secretary of the City of Columbus; and,

WHEREAS, the Board of Aldermen have conducted a public hearing on the budget, as provided by law;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF COLUMBUS THAT:

SECTION 1. The proposed budget of the revenue of the City of Columbus and the expenses of conducting the affairs thereof providing a complete financial plan for the ensuing fiscal year beginning October 1, 2024 and ending September 30, 2025, as submitted to the Board of Aldermen by the City Manager of said City, and which budget is attached hereto as Exhibit "A", be and the same is in all things adopted and approved as the budget of all current expenditures/expenses as well as fixed charges against said City for the fiscal year beginning October 1, 2024, and ending September 30, 2025.

SECTION 2. The sums below are hereby appropriated from the respective funds for the payment of expenditures on behalf of the city government as established in the approved budget document for the fiscal year ending September 30, 2025.

	<u>Fiscal Year 2024-2025</u>
General Fund	\$ 4,966,689
Utility Fund	\$ 5,555,086
Hotel Occupancy Tax Fund	\$ 258,513
Equipment Fund	\$ 20,000
Fire Equipment Fund	\$ 0
Capital Project Fund	\$ 885,000
Debt Service 2016	\$ 189,900
Debt Service 2013	\$ 324,450
Debt Service 2010	\$ 298,200


SECTION 3. Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

SECTION 4. This Ordinance shall be and remain in full force and effect from and after its final passage as herein provided.


SECTION 5. This Ordinance shall become effective upon its final passage and approval, in accordance with Local Government Code, Chapters 101 and 102.

SECTION 6. That the City Manager is hereby directed to file a copy of said budget with the Colorado County Clerk.

PASSED, APPROVED AND ADOPTED ON THIS 19th DAY OF SEPTEMBER 2024.

Signed: 
Lori An Gobert, Mayor
City of Columbus

ATTEST:


Bana Schneider, City Secretary

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

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**CITY OF COLUMBUS, TEXAS
2024-2025 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 Operator
Susan Chandler	Library Director

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

COMBINED BUDGET SUMMARY

Fund	Estimated Beginning Balance 10/1/2024	Revenues & Transfers In	Expenditures & Transfers Out	Estimated Ending Balance 9/30/2025
GOVERNMENTAL FUND TYPES:				
GENERAL FUND	\$ 1,316,913	\$ 4,685,370	\$ 4,966,689	\$ 1,035,594
SPECIAL REVENUE FUNDS:				
Equipment Fund	86,241	18,000	20,000	84,241
Fire Equipment Fund	17,433	80,500	-	97,933
Hotel Occupancy Tax Fund	357,692	255,500	258,513	354,679
Subtotal Special Revenue Funds	461,366	354,000	278,513	536,853
DEBT SERVICE FUNDS:				
Debt Service 2016	333	189,900	189,900	333
Debt Service 2005/2013	84	324,450	324,450	84
Debt Service 2010	63	296,980	298,200	(1,157)
Subtotal Debt Service	147	811,330	812,550	(740)
CAPITAL PROJECTS FUND	765,578	135,000	885,000	15,578
TOTAL GOVERNMENTAL FUNDS	2,544,003	5,985,700	6,942,752	1,587,285
PROPRIETARY FUND TYPES:				
UTILITY FUND	2,253,457	5,121,492	5,555,086	1,819,862
TOTAL PROPRIETARY FUNDS	2,253,457	5,121,492	5,555,086	1,819,862
GRAND TOTAL	\$ 4,797,461	\$ 11,107,192	\$ 12,497,838	\$ 3,407,147

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

Budget Fund Summary

	Fund			
	General	Utility	2016 Water/Gas/Sewer Impr. Proj.	Combined Utility
FY 24/25 Est. Starting Balance	1,316,913	2,253,457	765,578	3,019,035
FY 24/25 Budgeted Revenues	4,685,370	5,121,492	135,000	5,256,492
FY 24/25 Budgeted Expenditures	4,966,689	5,555,086	885,000	6,440,086
Net Revenues/(Net Expenditures)	(281,319)	(433,595)	(750,000)	(1,183,595)
24/25 Year End Balance	1,035,594	1,819,862	15,578	1,835,440

W/O Capital Expenditures	General	Combined Utility	Gain/(Loss)
FY 24/25 Budgeted Revenues	3,947,875	4,730,687	
FY 24/25 Budgeted Expenditures	4,012,392	4,639,281	
Net Revenues/(Net Expenditures)	(64,517)	91,405	26,889

	Fund					
	Equipment	Hotel Tax	Fire Equipment	Debt Service 2016	Debt Service 05/13	Debt Service 08/10
FY 24/25 Est. Starting Balance	86,241	357,692	17,433	333	84	63
FY 24/25 Budgeted Revenues	18,000	255,500	80,500	189,900	324,450	296,980
FY 24/25 Budgeted Expenditures	20,000	258,513	0	189,900	324,450	298,200
Net Revenues/(Net Expenditures)	(2,000)	(3,013)	80,500	-	0	(1,220)
24/25 Year End Balance	84,241	354,679	97,933	333	84	(1,157)

	Fund
	Capital Project
FY 24/25 Est. Starting Balance	765,578
FY 24/25 Budgeted Revenues	135,000
FY 24/25 Budgeted Expenditures	885,000
Net Revenues/(Net Expenditures)	(750,000)
24/25 Year End Balance	15,578

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
2024-2025 BUDGET**

FYE 2025 General Fund Long-Term Financial Plan

	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimate 2023-2024	Budget 2024-2025
Beginning Fund Balance	1,227,588	1,279,286	1,267,540	1,328,172	1,316,913
Revenues:					
Property Taxes	893,154	958,206	990,135	1,075,850	1,168,058
Other Local Taxes	1,389,900	1,512,393	1,653,703	1,668,362	1,678,000
Licenses/Permits/Fees	147,999	63,256	142,495	154,236	54,700
Capital & Property	1,175	4,832	20,823	40,000	20,000
Municipal Court	73,550	78,339	82,821	51,298	57,135
Public Safety	8,787	10,116	58,698	30,829	1,500
Fire Department	157,360	7,360	6,950	126,879	-
Library	72,383	55,123	130,242	165,297	10,250
Recreation	11,648	24,760	12,240	33,576	11,010
Miscellaneous	392,493	220,207	443,277	61,092	767,495
Transfers	760,239	746,352	895,415	1,521,942	917,222
Other Sources	-	-	-	-	-
Total Revenue	3,908,688	3,680,944	4,436,800	4,929,361	4,685,370
Operating Expenditures:					
Personnel	2,122,886	2,126,694	2,342,091	2,375,881	2,630,205
Maintenance & Supplies	477,584	646,339	613,429	634,870	646,015
Services	438,322	498,594	579,667	582,913	686,172
Transfers	35,000	35,000	35,000	98,170	50,000
Total Operating Expenditures	3,073,792	3,306,627	3,570,187	3,691,834	4,012,392
Non-Operating Expenditures:					
Debt Service	-	-	-	-	-
Capital Outlay	783,198	386,063	805,980	1,248,786	954,297
Total Non-Operating Expenditures	783,198	386,063	805,980	1,248,786	954,297
Total Expenditures	3,856,990	3,692,690	4,376,168	4,940,620	4,966,689
Ending Fund Balance	1,279,286	1,267,540	1,328,172	1,316,913	1,035,594
Calculation of available funds:					
Ending Fund Balance	1,279,286	1,267,540	1,328,172	1,316,913	1,035,594
Less 20% required minimum balance	614,758	661,325	714,037	738,367	802,478
Excess funds available for capital projects	664,527	606,215	614,135	578,546	233,116
Tax rate variable:					
General Fund	0.25734	0.25734	0.25734	0.26471	0.27394
Debt Service Fund	0.02658	0.02658	0.02658	0.02529	0.02106
Total	0.28392	0.28392	0.28392	0.29000	0.29500
Staffing variable:					
Full-time equivalent positions	29.10	29.10	28.40	29.78	30.38
Average cost per FTE	72,951	73,082	82,468	79,781	86,577

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

FYE 2025 General Fund Long-Term Financial Plan

2025-2026	2026-2027	2027-2028
1,035,594	370,067	(318,659)
1,203,100	1,240,193	1,297,398
1,728,340	1,814,757	1,905,495
56,341	58,031	59,772
20,600	21,218	21,855
58,849	60,615	62,433
1,545	1,591	1,639
-	-	-
10,558	10,874	11,200
11,340	11,681	12,031
113,025	116,416	119,908
274,739	282,981	291,470
-	-	-
3,478,436	3,618,356	3,783,202
2,709,111	2,790,384	2,874,096
636,596	655,693	675,364
706,757	727,960	749,798
51,500	53,045	54,636
4,103,963	4,227,082	4,353,895
-	-	-
40,000	80,000	39,000
40,000	80,000	39,000
4,143,963	4,307,082	4,392,895
370,067	(318,659)	(928,352)
370,067	(318,659)	(928,352)
820,793	845,416	870,779
(450,726)	(1,164,076)	(1,799,131)
0.27394	0.27394	0.27394
0.02106	0.02106	0.02106
0.29500	0.29500	0.29500
30.38	30.38	30.38
89,174	91,849	94,605

GENERAL FUND FINANCIAL PROJECTION

The plan presents the General Fund over eight fiscal years: three previous years, the estimate for FYE 2024, the budget for FYE 2025 and three projected years. The projections made for fiscal years 2026-2028 make the following assumptions.

Assumes ad valorem property values will increase in FY26, FY27, and FY28 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
2024-2025 BUDGET**

GENERAL FUND SUMMARY

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
Resources:					
Total Beginning Balance	\$ 1,267,540	\$ 1,385,444	\$ 1,328,172	\$ 1,316,913	-4.95%
Revenues & Transfers In	4,436,800	4,585,687	4,929,361	4,685,370	2.17%
Total Funds Available	5,704,340	5,971,131	6,257,533	6,002,283	0.52%
Uses/Deductions					
Expenditures & Transfers Out	4,376,168	4,955,578	4,940,620	4,966,689	0.22%
Ending Fund Balance					
Total Ending Fund Balance	1,328,172	1,015,553	1,316,913	1,035,594	1.97%
Reserved for Contingencies	-	-	-	-	
Reserved for Future Expenditures	-	-	-	-	
Unreserved Fund Balance	1,328,172	1,015,553	1,316,913	1,035,594	
Total Expenditures	4,376,168	4,955,578	4,940,620	4,966,689	
Less: Capital Expenditures	805,980	1,025,000	1,248,786	954,297	
Operating Expenditures	3,570,187	3,930,578	3,691,834	4,012,392	
Target Fund Balance - 20% of Operating Expenditures	714,037	786,116	738,367	802,478	
Actual Fund Balance	1,328,172	1,015,553	1,316,913	1,035,594	
Difference	614,135	229,437	578,546	233,116	
Net Revenue (Expenditures)	60,632	(369,891)	(11,259)	(281,319)	

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

GENERAL FUND REVENUE DETAIL

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
<u>PROPERTY TAXES:</u>					
05-3150 Property Tax: Current	\$ 978,599	\$ 1,046,019	\$ 1,057,000	\$ 1,154,058	10.33%
05-3200 Property Tax: Delinquent	5,564	6,500	8,950	6,500	0.00%
05-3300 Property Tax: P & I	5,971	7,500	9,900	7,500	0.00%
Subtotal	990,135	1,060,019	1,075,850	1,168,058	10.19%
<u>OTHER LOCAL TAXES</u>					
05-3400 Sales Tax	1,402,643	1,350,000	1,424,250	1,450,000	7.41%
05-3500 Franchise Fees	225,012	210,000	215,000	200,000	-4.76%
05-3700 Mixed Beverage Tax	26,048	24,000	29,112	28,000	16.67%
Subtotal	1,653,703	1,584,000	1,668,362	1,678,000	5.93%
<u>LICENSES/PERMITS/FEEES</u>					
05-3900 Beverage Permits	2,683	3,000	1,000	3,000	0.00%
05-3910 Building Permits	66,159	35,000	136,517	35,000	0.00%
05-3920 License: Dog	336	60	206	75	25.00%
05-3930 Park Permits	850	1,200	775	700	N/A
05-3940 Building-E Permits	3,687	4,500	-	-	-100.00%
05-3950 Mechanical Permits	8,191	7,500	3,965	4,000	-46.67%
05-3960 Plumbing Permits	3,856	2,500	3,786	3,500	40.00%
05-3980 Peddling Permits	160	100	100	100	0.00%
05-3990 Other Permits	1,971	2,000	475	600	N/A
05-6200 Dog Impoundment Fee	810	600	50	75	-87.50%
05-6201 Dog Vaccination Fee	84	125	12	50	-60.00%
05-6900 Cemetery Burial Fee	300	100	100	100	0.00%
05-7200 Miscellaneous	53,409	27,965	7,250	7,500	-73.18%
Subtotal	142,495	84,650	154,236	54,700	-35.38%
<u>CAPITAL & PROPERTY</u>					
05-5100 Investments & Interest	20,823	10,000	40,000	20,000	100.00%
05-5200 Leases & Rentals	-	-	-	-	N/A
05-7500 Gain on Sale of Assets	-	-	-	-	N/A
Subtotal	20,823	10,000	40,000	20,000	100.00%

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

GENERAL FUND REVENUE DETAIL

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~REVENUE DETAIL (Continued)~					
<u>MUNICIPAL COURT</u>					
11-4000 Court Fines	63,987	65,000	40,085	45,000	-30.77%
11-7205 Arrest Fees	2,570	2,500	1,550	1,750	-30.00%
11-7206 Driving Safety Course Fees	580	750	253	500	-33.33%
11-7201 Warrant Fees	4,334	5,000	2,200	3,000	-40.00%
11-7209 Traffic Fees	834	800	408	650	-18.75%
11-7211 Child Safety Fees	150	100	125	125	25.00%
11-7213 Administrative Fees	330	200	253	225	12.50%
11-7214 Court Security Fees	2,455	2,000	1,489	1,575	-21.25%
11-7215 Court Technology Fees	2,057	1,800	1,242	1,300	-27.78%
11-7216 Omnibase	590	750	305	500	-33.33%
11-7217 City Judicial Fee	1	50	4	10	-80.00%
11-7200 Miscellaneous	4,934	4,000	3,384	2,500	-37.50%
Subtotal	82,821	82,950	51,298	57,135	-31.12%
<u>PUBLIC SAFETY</u>					
20-7200 Miscellaneous	7,732	500	2,500	500	0.00%
20-4200 Grants	48,265	-	-	-	N/A
20-7500 Gain on Sale of Assets	-	-	25,710	-	N/A
20-4401 Donations	1,672	-	-	-	N/A
20-4402 Forfeiture Revenue	-	-	-	-	N/A
20-4403 LEOSE Revenue	1,029	1,000	2,619	1,000	0.00%
Subtotal	58,698	1,500	30,829	1,500	0.00%
<u>FIRE DEPARTMENT</u>					
30-4200 Grants	-	-	75,000	-	
30-4401 Donations	1,000	-	-	-	N/A
30-7200 Miscellaneous	5,950	-	33,709	-	N/A
30-7500 Gain on Sale of Assets	-	-	18,170	-	N/A
Subtotal	6,950	-	126,879	-	N/A
<u>LIBRARY</u>					
53-4400 County Contributions	5,000	5,000	5,000	5,000	0.00%
53-4200 Grants	38,493	-	14,000	-	N/A
53-4401 Donations	78,320	-	99,806	-	N/A
53-5200 Lease & Rentals	340	500	200	200	-60.00%
53-7202 Fines & Fees	2,172	2,000	1,547	1,500	-25.00%
53-7203 Memorials	2,880	50	485	50	0.00%
53-7204 Copies	3,253	3,500	3,400	3,500	0.00%
53-7200 Miscellaneous	(216)	-	859	-	N/A
53-7500 Gain on Sale of Fixed Assets	-	-	40,000	-	
Subtotal	130,242	11,050	165,297	10,250	-7.24%
<u>RECREATION</u>					
52-4200 Golf Course Grants	-	-	23,807	-	0.00%
51-6100 Pool Admissions	9,926	10,000	8,418	9,500	-5.00%
51-7200 Pool Concessions	2,314	2,000	1,352	1,500	-25.00%
Subtotal	12,240	12,010	33,576	11,010	-8.33%

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

GENERAL FUND REVENUE DETAIL

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~REVENUE DETAIL (Continued)~					
<u>MISCELLANEOUS</u>					
05-4200 Grants	-	-	-	-	N/A
10-4200 Grants	-	40,000	-	40,000	N/A
10-7200 Miscellaneous	32	-	32	-	N/A
40-7200 Miscellaneous	250	-	500	-	N/A
50-4200 Grants	100,000	150,000	-	50,000	N/A
50-7200 Miscellaneous	6	-	60,000	-	N/A
50-7500 Gain on Sale of Fixed Assets	-	-	-	-	N/A
60-4200 Grants	342,429	-	-	677,495	N/A
60-6500 Sale of Materials	-	-	-	-	N/A
60-7200 Miscellaneous	560	-	560	-	N/A
60-7500 Gain on Sale of Fixed Assets	-	-	-	-	N/A
Subtotal	443,277	190,000	61,092	767,495	N/A
<u>TRANSFERS</u>					
05-3550 Utility Gross Receipts Fee	233,032	241,733	229,238	236,594	-2.13%
20-7100 From Equipment Fund	10,000	27,000	27,000	20,000	-25.93%
60-7100 From Equipment Fund	55,000	-	-	-	N/A
30-7100 From Fire Equip. Fund	-	668,627	667,050	-	N/A
10-7110 Intergovernmental - CCIDC	-	-	-	-	N/A
60-7110 Intergovernmental - CCIDC	-	-	-	-	N/A
05-7110 Intergovernmental - CCIDC	40,000	40,000	40,000	40,000	0.00%
05-7170 From Water Department	186,663	181,647	177,164	193,767	6.67%
05-7171 From Sewer Department	123,573	130,167	127,164	142,287	9.31%
05-7172 From Garbage Department	123,576	130,167	127,164	142,287	9.31%
05-7173 From Gas Department	123,573	130,167	127,164	142,287	9.31%
05-7175 From Utility Department	-	-	-	-	N/A
Subtotal	895,415	1,549,508	1,521,942	917,222	
TOTAL REVENUES	\$ 4,436,800	\$ 4,585,687	\$ 4,929,361	\$ 4,685,370	2.17%

**CITY OF COLUMBUS, TEXAS
2024-2025 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 \$0.00703234 per \$100 valuation.

RIGHT OF WAY FEES

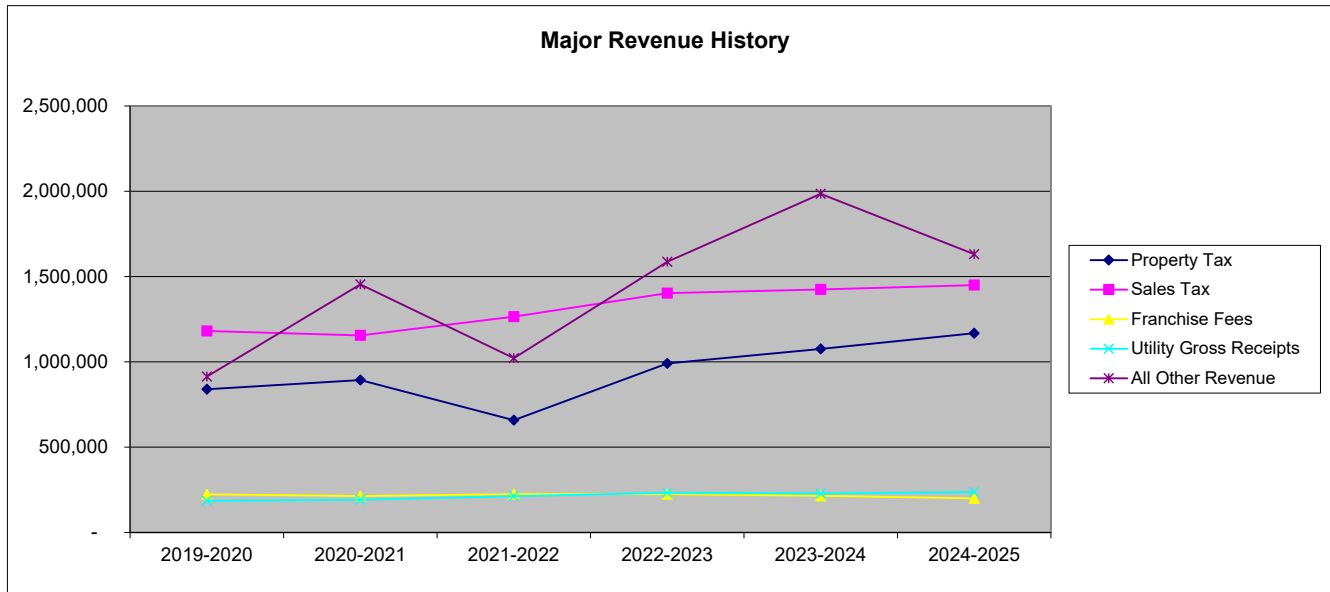
The City receives a use fee from utility providers operating within the City's rights-of-way. Right of way fees are regulated by state and federal law therefore the City has no means of increasing right of way fee revenues.

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.



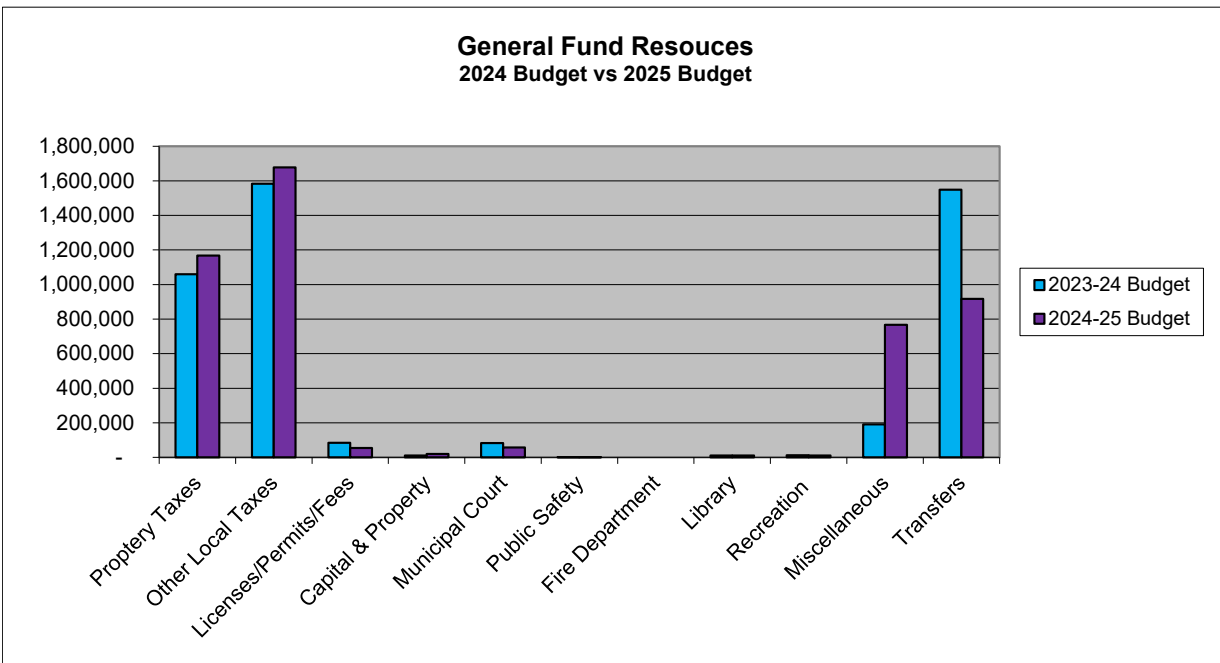
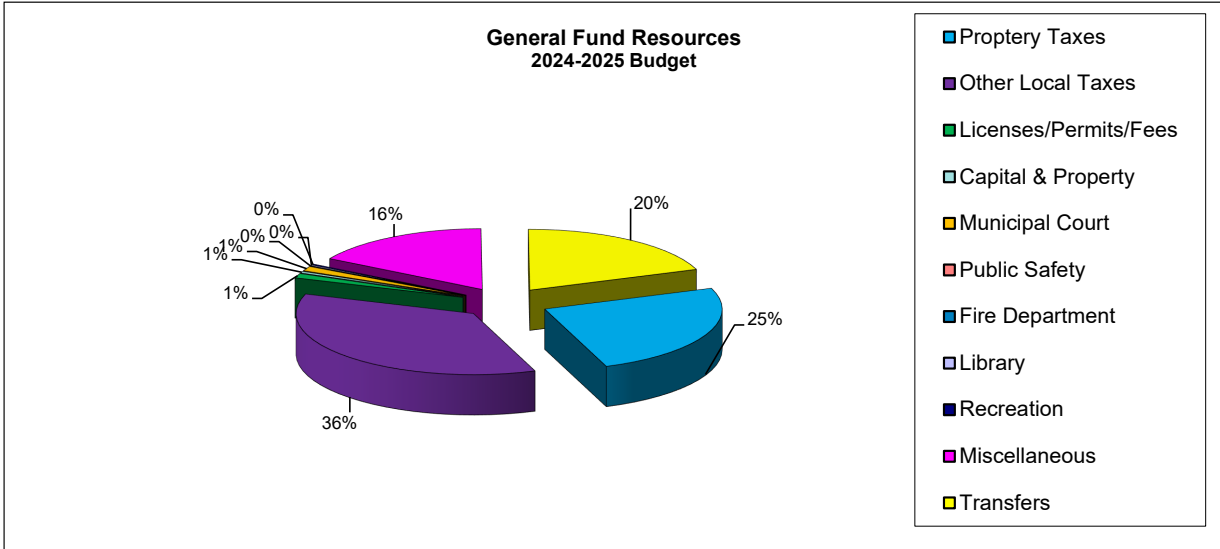
	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated 2023-2024	Budgeted 2024-2025
Property Tax	839,618	893,154	658,206	990,135	1,075,850	1,168,058
Sales Tax	1,180,800	1,155,086	1,264,959	1,402,643	1,424,250	1,450,000
Franchise Fees	223,757	213,807	223,954	225,012	215,000	200,000
Utility Gross Receipts	185,226	192,537	212,296	233,032	229,238	236,594
All Other Revenue	913,646	1,454,105	1,021,529	1,585,977	1,985,023	1,630,718
TOTAL	3,343,047	3,908,689	3,380,944	4,436,800	4,929,361	4,685,370

**CITY OF COLUMBUS, TEXAS
2024-2025 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 27.3941-cents to the General Fund and 2.1059-cents to the Debt Service Fund. This year's no new revenue rate is 27.5123-cents per \$100 valuation and the voter approval rate is 28.4667-cents per \$100 valuation. This year's de minimis rate is 39.2065-cents per \$100 valuation.



**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

GENERAL FUND EXPENDITURE SUMMARY

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 2,342,091	\$ 2,472,742	\$ 2,375,881	\$ 2,630,205	6.37%
Maintenance & Supplies	613,429	746,195	634,870	646,015	-13.43%
Services	579,667	651,641	582,913	686,172	5.30%
Transfers	35,000	60,000	98,170	50,000	-16.67%
Subtotal	3,570,187	3,930,578	3,691,834	4,012,392	2.08%
Capital Outlay	805,980	1,025,000	1,248,786	954,297	-6.90%
Total Expenditures	4,376,168	4,955,578	4,940,620	4,966,689	0.22%

~AUTHORIZED POSITIONS~

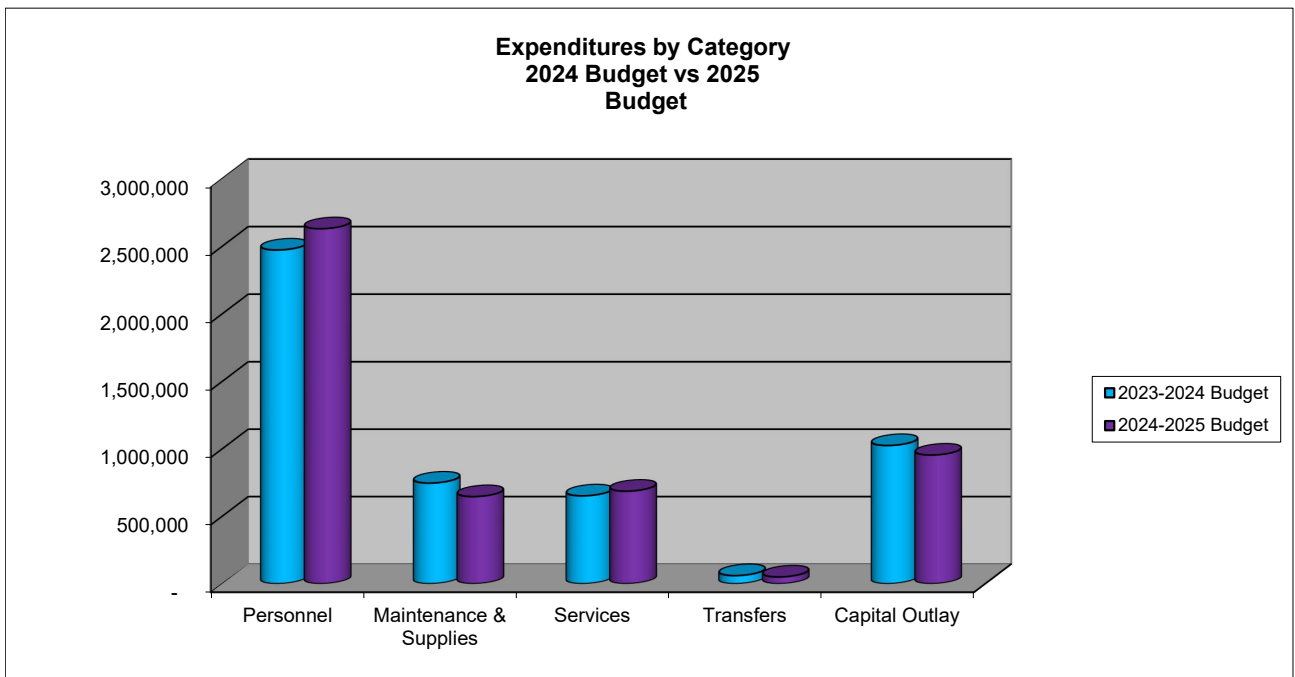
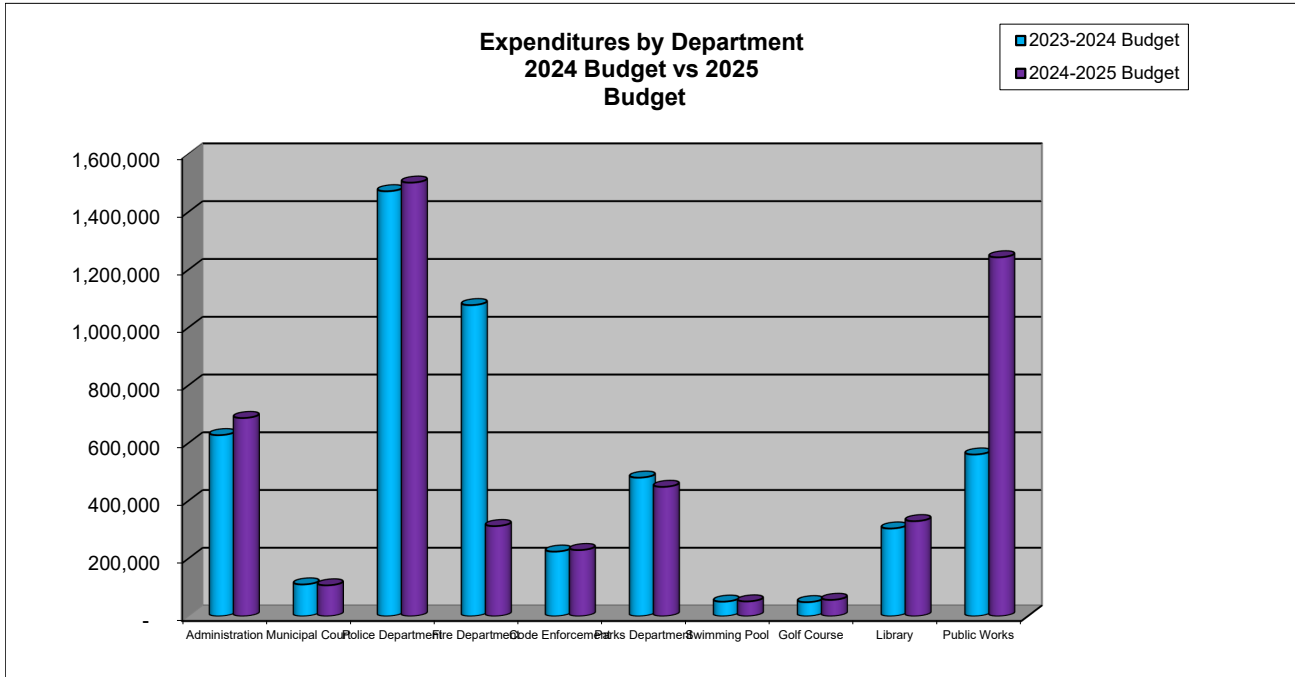
Administration	3.00	3.00	3.00	3.50	16.67%
Municipal Court	1.50	1.50	1.50	1.50	0.00%
Police Department	12.00	12.00	12.00	12.00	0.00%
Fire Department	-	-	0.20	0.20	100.00%
Code Enforcement	1.00	2.28	2.28	2.28	0.00%
Parks Department	3.35	3.35	3.45	3.45	2.99%
Swimming Pool	0.90	0.90	0.90	0.90	0.00%
Golf Course	-	-	-	-	N/A
Library	3.50	3.50	3.50	3.50	0.00%
Public Works	2.95	2.95	2.95	3.05	3.39%
Total Personnel	28.20	29.48	29.78	30.38	3.05%

~DEPARTMENT SUMMARY~

Administration	\$ 590,949	\$ 627,496	\$ 633,278	\$ 686,857	9.46%
Municipal Court	100,345	110,312	89,465	107,117	-2.90%
Police Department	1,353,534	1,471,821	1,453,381	1,501,633	2.03%
Fire Department	275,999	1,077,653	1,249,075	312,430	-71.01%
Code Enforcement	202,108	224,021	180,719	229,334	2.37%
Parks Department	403,725	480,243	389,510	448,354	-6.64%
Swimming Pool	43,326	50,655	49,385	51,451	1.57%
Golf Course	24,704	48,833	51,095	56,813	16.34%
Library	394,236	304,088	356,715	329,515	8.36%
Public Works	987,242	560,456	487,996	1,243,184	121.82%
Total Expenditures	\$ 4,376,168	\$ 4,955,578	\$ 4,940,620	\$ 4,966,689	0.22%

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

GENERAL FUND EXPENDITURES SUMMARY



**CITY OF COLUMBUS, TEXAS
2024-2025 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
2024-2025 BUDGET**

Fund:
General

Department:
Administration

Account:
01-10

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 355,421	\$ 369,691	\$ 378,018	\$ 378,301	2.33%
Maintenance & Supplies	63,490	62,050	49,843	65,700	5.88%
Services	172,038	195,755	199,916	242,856	24.06%
Subtotal	590,949	627,496	627,778	686,857	9.46%
Capital Outlay	-	-	5,500	-	
Total Expenditures	\$ 590,949	\$ 627,496	\$ 633,278	\$ 686,857	9.46%

~AUTHORIZED POSITIONS~

Position Title					
City Manager	1.00	1.00	1.00	0.50	
Finance Director/City Secretary	1.00	1.00	1.00	1.00	
Assistant City Secretary	1.00	1.00	1.00	1.00	
Executive Assistant	-	-	-	1.00	
Total Personnel	3.00	3.00	3.00	3.50	16.67%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 261,398	\$ 269,235	\$ 278,442	\$ 266,988	
8107 Longevity	1,480	1,660	1,660	1,390	
8106 Council Attendance	7,775	8,500	6,420	8,500	
8120 Social Security	19,994	21,374	21,310	21,181	
8130 TMRS Retirement	31,816	32,541	33,413	32,234	
8140 Health & Life Insurance	32,379	35,732	36,174	47,364	
8150 Workers' Compensation	578	649	600	644	
Subtotal	355,421	369,691	378,018	378,301	2.33%

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

Fund:
General

Department:
Administration

Account:
01-10

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	2,537	4,000	4,450	4,500	
8245 Office Supplies	6,116	8,250	9,397	9,750	
8246 Postage	1,182	500	649	650	
8260 Building Maintenance	1,998	6,000	2,656	5,000	
8263 Office Equipment Maint	-	300	-	300	
8264 Software Maintenance	43,218	38,000	25,000	38,000	
8267 Equipment Maintenance	8,439	5,000	7,691	7,500	
Subtotal	63,490	62,050	49,843	65,700	5.88%
Services					
8317 Appraisal District Fee	35,297	46,000	44,569	51,497	
8321 Dues & Subscriptions	3,865	4,500	13,500	14,000	
8325 Election Expense	1,499	5,500	1,406	3,500	
8326 Electricity	6,654	7,000	6,645	6,800	
8332 Liability Insurance	3,443	4,325	9,456	4,750	
8335 Building Insurance	3,063	3,830	3,443	3,959	
8350 Training	10,464	9,000	9,600	15,000	
8355 Outside Services	28,845	30,000	27,524	53,850	
8360 Janitorial Service	3,593	3,400	4,202	4,500	
8362 Printing & Advertising	5,910	5,000	7,247	7,300	
8363 Professional Services	31,824	35,000	34,155	35,000	
8367 Legal Fees	20,923	25,000	21,809	25,000	
8370 Rent/Lease	2,151	3,500	2,575	3,500	
8380 Telephone	9,157	8,400	7,972	8,400	
8390 Miscellaneous	3,551	3,500	4,014	4,000	
8392 Economic Dev	1,800	1,800	1,800	1,800	
8394 Public Relations	-	-	-	-	
Subtotal	172,038	195,755	199,916	242,856	24.06%
Capital Outlay					
8420 Improvements	-	-	-	-	
8460 Office Equipment	-	-	5,500	-	
Subtotal	-	-	5,500	-	N/A
Total Expenditures	\$ 590,949	\$ 627,496	\$ 633,278	\$ 686,857	9.46%

**CITY OF COLUMBUS, TEXAS
2024-2025 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
2024-2025 BUDGET**

Fund:
General

Department:
Municipal Court

Account:
01-11

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 78,954	\$ 77,608	\$ 74,729	\$ 81,972	5.62%
Maintenance & Supplies	6,651	11,750	8,206	11,000	-6.38%
Services	14,741	20,954	6,530	14,145	-32.49%
Subtotal	100,345	110,312	89,465	107,117	-2.90%
Capital Outlay	-	-	-	-	
Total Expenditures	\$ 100,345	\$ 110,312	\$ 89,465	\$ 107,117	-2.90%

~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	1.50	1.50	1.50	1.50	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 51,726	\$ 48,909	\$ 47,879	\$ 50,376	
8107 Longevity	1,648	1,160	1,200	1,240	
8120 Social Security	4,046	3,830	3,694	3,949	
8130 TMRS Retirement	6,448	6,032	6,113	6,219	
8140 Health & Life Insurance	14,991	17,574	15,748	20,081	
8150 Workers' Compensation	95	103	95	107	
Subtotal	78,954	77,608	74,729	81,972	5.62%

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

Fund:
General

Department:
Municipal Court

Account:
01-11

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	123	1,250	258	1,000	
8245 Office Supplies	2,585	5,500	3,448	5,000	
8264 Software Maintenance	3,943	5,000	4,500	5,000	
8267 Equipment Maintenance	-	-	-	-	
Subtotal	6,651	11,750	8,206	11,000	-6.38%
Services					
8332 Liability Insurance	263	329	313	345	
8338 Municipal Court Jury Fees	348	600	-	600	
8350 Training	1,145	3,000	1,143	2,500	
8363 Professional Services	1,460	3,000	688	2,500	
8364 Warrant Collect Service	-	50	-	50	
8367 Legal Fees	10,725	13,000	4,154	7,500	
8380 Telephone	614	775	322	550	
8390 Miscellaneous	185	200	(90)	100	
Subtotal	14,741	20,954	6,530	14,145	-32.49%
Capital Outlay					
8465 Software	-	-	-	-	
Subtotal	-	-	-	-	N/A
Total Expenditures	\$ 100,345	\$ 110,312	\$ 89,465	\$ 107,117	-2.90%

**CITY OF COLUMBUS, TEXAS
2024-2025 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
2024-2025 BUDGET**

Fund:
General

Department:
Police

Account:
01-20

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 1,044,820	\$ 1,103,324	\$ 1,075,022	\$ 1,169,349	5.98%
Maintenance & Supplies	162,540	129,500	115,893	128,500	-0.77%
Services	52,595	58,997	75,632	73,784	25.06%
Transfers	5,000	5,000	25,000	5,000	0.00%
Subtotal	1,264,955	1,296,821	1,291,546	1,376,633	6.15%
Capital Outlay	88,579	175,000	161,835	125,000	
Total Expenditures	\$ 1,353,534	\$ 1,471,821	\$ 1,453,381	\$ 1,501,633	2.03%

~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	12.00	12.00	12.00	12.00	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 693,413	\$ 722,618	\$ 717,232	\$ 748,485	
8103 Wages, Overtime	22,896	20,000	25,850	20,000	
8104 Mental Health Transport	870	5,000	144	5,000	
8107 Longevity	4,600	4,965	4,865	5,025	
8108 Certification Pay	32,650	28,000	32,970	40,000	
8109 Hiring Incentive	3,500	5,000	1,500	5,000	
8120 Social Security	57,523	60,250	57,211	62,999	
8130 TMRS Retirement	91,464	94,612	91,701	98,924	
8140 Health & Life Insurance	119,113	141,722	123,983	161,794	
8150 Workers' Compensation	18,791	21,157	19,566	22,122	
Subtotal	1,044,820	1,103,324	1,075,022	1,169,349	5.98%

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

Fund:
General

Department:
Police

Account:
01-20

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	57,169	25,000	15,500	25,000	
8240 Gas & Oil	41,182	40,000	37,559	40,000	
8245 Office Supplies	4,918	6,500	4,875	6,500	
8264 Software Maint	15,198	18,500	18,166	18,500	
8266 Vehicle Maintenance	34,706	25,000	30,581	25,000	
8267 Equipment Maint	2,425	6,500	1,000	5,000	
8285 Wearing Apparel	6,942	8,000	8,211	8,500	
Subtotal	162,540	129,500	115,893	128,500	-0.77%
Services					
8312 Maint Shop Labor	-	-	-	-	
8321 Dues & Subscriptions	546	800	655	800	
8332 Liability Insurance	4,601	5,751	5,470	6,039	
8333 Vehicle Insurance	2,957	3,696	3,116	3,696	
8350 Training	5,671	6,000	5,365	6,000	
8351 LEOSE Expenses	1,224	1,500	1,261	1,500	
8355 Outside Services	15,767	15,000	32,642	25,000	
8362 Printing & Advertising	-	500	-	500	
8363 Professional Services	6,727	7,500	10,317	12,000	
8370 Rent/Lease	1,671	2,500	1,891	3,000	
8371 Arrestee Medical Treat	-	250	-	250	
8380 Telephone	13,432	15,000	13,522	14,500	
8390 Miscellaneous	-	500	1,393	500	
Subtotal	52,595	58,997	75,632	73,784	25.06%
Capital Outlay					
8460 Office Equipment	-	-	-	30,000	
8465 Software	-	-	-	-	
8480 Vehicles	88,579	175,000	161,835	95,000	
8490 Equipment	-	-	-	-	
Subtotal	88,579	175,000	161,835	125,000	-28.57%
Transfers					
8610 Transfer to Equipment Fund	5,000	5,000	25,000	5,000	
Subtotal	5,000	5,000	25,000	5,000	
Total Expenditures	\$ 1,353,534	\$ 1,471,821	\$ 1,453,381	\$ 1,501,633	2.03%

**CITY OF COLUMBUS, TEXAS
2024-2025 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
2024-2025 BUDGET**

Fund:
General

Department:
Fire

Account:
01-30

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 58,226	\$ 67,411	\$ 52,010	\$ 67,272	-0.21%
Maintenance & Supplies	80,566	148,800	135,753	99,700	-33.00%
Services	102,689	111,442	81,611	105,458	-5.37%
Transfers	25,000	50,000	68,170	40,000	-20.00%
Subtotal	266,481	377,653	337,545	312,430	-17.27%
Capital Outlay	9,517	700,000	911,530	-	
Total Expenditures	\$ 275,999	\$ 1,077,653	\$ 1,249,075	\$ 312,430	-71.01%

~AUTHORIZED POSITIONS~				
Position/Title				
Administrative Assistant	0.20	0.20	0.20	0.20
Total Personnel	-	-	-	0.20

~EXPENDITURE DETAIL~					
Personnel					
8102 Wages	\$ 9,110	\$ 9,384	\$ 6,322	\$ 9,050	
8107 Longevity	45	57	57	5	
8120 Social Security	708	722	522	693	
8130 TMRS Retirement	1,117	1,134	797	1,087	
8140 Health & Life Insurance	2,072	2,353	1,471	2,685	
8150 Workers' Compensation	233	261	241	252	
8131 Retired Fireman Ben	44,940	51,480	42,600	51,480	
8160 Disability Insurance	-	2,020	-	2,020	
Subtotal	58,226	67,411	52,010	67,272	-0.21%
Maintenance & Supplies					
8210 General Supplies	12,121	8,000	6,111	8,000	
8227 Fire/Rescue	6,849	5,500	9,112	5,500	
8240 Gas & Oil	5,602	8,000	4,119	7,000	
8245 Office Supplies	260	300	240	300	
8260 Building Maintenance	6,441	30,000	30,000	20,000	
8264 Software Maintenance	711	1,000	771	900	
8266 Vehicle Maintenance	24,333	63,000	65,000	25,000	
8267 Equipment Maintenance	11,104	15,000	10,400	15,000	
8285 Wear Apparel	13,145	18,000	10,000	18,000	
Subtotal	80,566	148,800	135,753	99,700	-33.00%

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

Fund:
General

Department:
Fire

Account:
01-30

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Services					
8312 Maint Shop Labor	-	-	-	-	
8321 Dues & Subscriptions	10,028	10,300	14,489	14,500	
8326 Electricity	4,513	5,500	4,640	5,000	
8328 Firemen Attend Bonus	6,400	7,500	6,300	7,000	
8332 Liability Insurance	404	505	480	552	
8333 Vehicle Insurance	7,667	9,584	8,080	9,292	
8335 Building Insurance	1,423	1,778	1,599	1,839	
8350 Training	8,544	10,000	2,799	8,500	
8355 Outside Services	48,030	50,000	34,750	45,000	
8360 Janitorial Service	1,225	1,225	1,225	1,225	
8363 Professional Services	243	7,500	-	5,000	
8380 Telephone	7,029	7,500	7,250	7,500	
8390 Miscellaneous	11	50	-	50	
Subtotal	102,689	111,442	81,611	105,458	-5.37%
Capital Outlay					
8420 Improvements	196	-	82,366	-	
8490 Equipment	9,321	-	-	-	
8480 Vehicles	-	700,000	829,164	-	
Subtotal	9,517	700,000	911,530	-	N/A
Transfers					
8611 Transfer to Fire Equip Fund	25,000	50,000	68,170	40,000	
Subtotal	25,000	50,000	68,170	40,000	-20.00%
Total Expenditures	\$ 275,999	\$ 1,077,653	\$ 1,249,075	\$ 312,430	-71.01%

**CITY OF COLUMBUS, TEXAS
2024-2025 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
2024-2025 BUDGET**

Fund:
General

Department:
Code Enforcement

Account:
01-40

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 160,029	\$ 157,182	\$ 145,910	\$ 169,733	7.99%
Maintenance & Supplies	31,004	35,800	19,943	27,800	-22.35%
Services	10,575	30,539	14,366	31,301	2.49%
Transfers	500	500	500	500	0.00%
Subtotal	202,108	224,021	180,719	229,334	2.37%
Capital Outlay	-	-	-	-	
Total Expenditures	\$ 202,108	\$ 224,021	\$ 180,719	\$ 229,334	2.37%

~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	1.00	2.28	2.28	2.28	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 116,728	\$ 112,298	\$ 104,254	\$ 120,302	
8103 Wages, Overtime	74	200	57	200	
8107 Longevity	583	796	693	735	
8120 Social Security	8,975	8,667	8,155	9,275	
8130 TMRS Retirement	14,196	13,612	12,491	14,563	
8140 Health & Life Insurance	19,095	21,182	19,866	24,211	
8150 Workers' Compensation	379	427	394	448	
Subtotal	160,029	157,182	145,910	169,733	7.99%

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

Fund:
General

Department:
Code Enforcement

Account:
01-40

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 Gen Supplies	480	1,500	2,080	2,000	
8216 Fire Prevention	1,200	1,500	1,600	1,500	
8226 Dog Pound Supplies	902	1,000	541	750	
8240 Gas, Oil, Lubricants	3,788	5,000	2,306	4,000	
8245 Office Supplies	83	300	1,829	300	
8264 Software Maintenance	21,229	22,000	10,000	15,000	
8266 Vehicle Maintenance	2,639	3,500	1,278	3,500	
8285 Wearing Apparel	683	1,000	308	750	
Subtotal	31,004	35,800	19,943	27,800	-22.35%
Services					
8312 Maint Shop Labor	-	-	-	-	
8321 Dues & Subscriptions	1,181	1,300	750	1,300	
8332 Liability Insurance	49	62	59	68	
8333 Vehicle Insurance	312	390	329	378	
8335 Building Insurance	393	491	352	405	
8350 Training	1,065	4,500	750	3,500	
8363 Professional Services	313	500	880	850	
8366 Demolition Services	37	15,000	-	15,000	
8367 Legal Fees	-	800	-	800	
8370 Rent/Lease	4,207	6,996	6,996	8,500	
8380 Telephone	2,518	2,750	4,250	5,000	
8388 Mowing Services	500	500	-	500	
Subtotal	10,575	30,539	14,366	31,301	2%
Capital					
8460 Office Equipment	-	-	-	-	
8480 Vehicles	3,856	-	-	-	
8490 Equipment	-	-	-	-	
Subtotal	3,856	-	-	-	
Interest					
8525 Interest Due on Notes	1,685	1,700	1,610	2,250	
	1,685	1,700	1,610	2,250	
Transfers					
8610 Transfer to Equipment Fund	500	500	500	500	
Subtotal	500	500	500	500	0.00%
Total Expenditures	\$ 207,649	\$ 225,721	\$ 182,329	\$ 231,584	2.60%

**CITY OF COLUMBUS, TEXAS
2024-2025 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
2024-2025 BUDGET**

Fund:
General

Department:
Parks

Account:
01-50

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 233,371	\$ 240,252	\$ 239,656	\$ 254,564	5.96%
Maintenance & Supplies	13,727	44,495	14,110	46,765	5.10%
Services	38,614	43,496	42,681	45,025	3.52%
Transfers	2,000	2,000	2,000	2,000	0.00%
Subtotal	<u>287,713</u>	<u>330,243</u>	<u>298,447</u>	<u>348,354</u>	5.48%
Capital Outlay	<u>116,012</u>	<u>150,000</u>	<u>91,063</u>	<u>100,000</u>	
Total Expenditures	<u>\$ 403,725</u>	<u>\$ 480,243</u>	<u>\$ 389,510</u>	<u>\$ 448,354</u>	-6.64%

~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	\$ 156,400	\$ 154,966	\$ 158,303	\$ 161,752	
8103 Wages, Overtime	4,664	6,000	4,335	6,000	
8107 Longevity	2,974	2,680	3,210	2,860	
8120 Social Security	11,636	12,519	12,197	13,052	
8130 TMRS Retirement	19,816	20,552	20,520	21,462	
8140 Health & Life Insurance	35,236	40,566	38,346	46,342	
8150 Workers' Compensation	2,644	2,969	2,746	3,096	
Subtotal	<u>233,371</u>	<u>240,252</u>	<u>239,656</u>	<u>254,564</u>	5.96%

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

Fund:
General

Department:
Parks

Account:
01-50

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	2,550	3,000	3,471	3,000	
8240 Gas & Oil	3,530	2,500	3,837	4,000	
8245 Office Supplies	109	25	9	25	
8250 Chemical Supplies	335	500	250	500	
8260 Building Maintenance	68	3,000	175	2,500	
8264 Software Maintenance	735	670	663	690	
8266 Vehicle Maintenance	673	800	251	1,200	
8267 Eq Maintenance	1,967	2,500	2,225	2,500	
8268 Other Maintenance	1,511	1,000	279	750	
8285 Wearing Apparel	2,250	1,700	2,950	2,800	
8290 Storm Recovery	-	28,800	-	28,800	
Subtotal	13,727	44,495	14,110	46,765	5.10%
Services					
8312 Maint Shop Labor	-	-	-	-	
8326 Electricity	31,660	35,000	33,851	35,000	
8332 Liability Insurance	816	1,020	1,191	1,370	
8335 Building Insurance	4,781	5,976	6,179	7,106	
8350 Training	-	-	40	50	
8380 Telephone	1,358	1,500	1,420	1,500	
8390 Miscellaneous	-	-	-	-	
Subtotal	38,614	43,496	42,681	45,025	3.52%
Capital Outlay					
8420 Improvements	116,012	150,000	80,000	100,000	
8480 Vehicle	-	-	-	-	
8490 Equipment	-	-	11,063	-	
Subtotal	116,012	150,000	91,063	100,000	N/A
Transfers					
8610 Transfer to Equipment Fund	2,000	2,000	2,000	2,000	
Subtotal	2,000	2,000	2,000	2,000	0.00%
Total Expenditures	\$ 403,725	\$ 480,243	\$ 389,510	\$ 448,354	-6.64%

**CITY OF COLUMBUS, TEXAS
2024-2025 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
2024-2025 BUDGET**

Fund:
General

Department:
Swimming Pool

Account:
01-51

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 28,021	\$ 22,875	\$ 27,147	\$ 23,561	3.00%
Maintenance & Supplies	10,677	22,700	17,367	22,700	0.00%
Services	4,628	5,080	4,872	5,190	2.17%
Subtotal	43,326	50,655	49,385	51,451	1.57%
Capital Outlay	-	-	-	-	
Total Expenditures	\$ 43,326	\$ 50,655	\$ 49,385	\$ 51,451	1.57%

~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	0.90	0.90	0.90	0.90	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 25,698	\$ 20,897	\$ 24,892	\$ 21,524	
8120 Social Security	1,986	1,599	1,904	1,647	
8150 Workers' Compensation	337	379	351	391	
Subtotal	28,021	22,875	27,147	23,561	3.00%
Maintenance & Supplies					
8210 General Supplies	1,396	2,500	1,349	2,500	
8250 Chemical Supplies	6,709	6,500	6,119	6,500	
8260 Building Maintenance	485	1,200	419	1,200	
8267 Equipment Maintenance	2,066	10,000	9,479	10,000	
8268 Other Maintenance	21	2,500	-	2,500	
Subtotal	10,677	22,700	17,367	22,700	0.00%

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

Fund:
General

Department:
Swimming Pool

Account:
01-51

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Services					
8326 Electricity	3,188	3,500	3,090	3,250	
8332 Liability Insurance	170	213	203	233	
8335 Building Insurance	354	442	397	457	
8380 Telephone	916	925	1,182	1,250	
8390 Miscellaneous	-	-	-	-	
Subtotal	4,628	5,080	4,872	5,190	2.17%
Capital Outlay					
8490 Equipment	-	-	-	-	
Subtotal	-	-	-	-	N/A
Total Expenditures	<u>\$ 43,326</u>	<u>\$ 50,655</u>	<u>\$ 49,385</u>	<u>\$ 51,451</u>	1.57%

**CITY OF COLUMBUS, TEXAS
2024-2025 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
2024-2025 BUDGET**

Fund:
General

Department:
Golf Course

Account:
01-52

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ -	\$ -	\$ -	\$ -	N/A
Maintenance & Supplies	6,043	6,000	6,914	7,250	N/A
Services	\$ 18,662	\$ 42,833	\$ 44,181	\$ 34,563	-19.31%
Subtotal	24,704	48,833	51,095	41,813	-14.38%
Capital Outlay	-	-	-	15,000	
Total Expenditures	\$ 24,704	\$ 48,833	\$ 51,095	\$ 56,813	16.34%

~AUTHORIZED POSITIONS~

No Authorized Positions	-	-	-	-
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~EXPENDITURE DETAIL~

Maintenance & Supplies

8240 Gas & Oil	6,043	6,000	6,914	7,250
Subtotal	6,043	6,000	6,914	7,250

Services

8268 Maintenance - Other	851	450	300	450	
8335 Building Insurance	707	883	794	913	
8355 Outside Services	305	25,000	25,000	15,000	
8385 Utilities	16,799	16,500	18,087	18,200	
Subtotal	18,662	42,833	44,181	34,563	-19.31%

Capital Outlay

8420 Improvements	-	-	23,807	15,000	N/A
Subtotal	-	-	23,807	15,000	

Total Expenditures	\$ 24,704	\$ 48,833	\$ 74,902	\$ 56,813	16.34%
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**CITY OF COLUMBUS, TEXAS
2024-2025 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
2024-2025 BUDGET**

Fund:
General

Department:
Library

Account:
01-53

Classification	2022-2023 Actual	2023-2024 Budget*	2023-2024 Estimate	2024-2025 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 192,278	\$ 216,114	\$ 193,795	\$ 239,642	10.89%
Maintenance & Supplies	73,472	51,750	57,091	53,250	2.90%
Services	34,026	36,224	26,972	36,623	1.10%
Subtotal	299,776	304,088	277,858	329,515	8.36%
Capital Outlay	94,460	-	78,857	-	
Total Expenditures	\$ 394,236	\$ 304,088	\$ 356,715	\$ 329,515	8.36%

* Budget modified by amendments

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 134,386	\$ 151,633	\$ 133,388	\$ 167,712	
8107 Longevity	1,105	1,470	1,285	1,715	
8120 Social Security	10,225	11,712	10,204	12,961	
8130 TMRS Retirement	15,153	15,622	14,742	16,504	
8140 Health & Life Insurance	31,041	35,253	33,784	40,280	
8150 Workers' Compensation	368	424	392	470	
Subtotal	192,278	216,114	193,795	239,642	10.89%

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

Fund:
General

Department:
Library

Account:
01-53

Classification	2022-2023 Actual	2023-2024 Budget*	2023-2024 Estimate	2024-2025 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	16,710	6,000	11,040	4,000	
8211 Archive Supplies	4,777	500	1,981	500	
8212 Books	29,563	20,000	17,997	20,000	
8214 Audio Visual	3,637	3,500	2,464	3,500	
8215 Book Preparation Supplies	2,298	2,500	1,041	2,500	
8218 Promotional Supplies	4,678	3,000	5,036	3,000	
8220 Janitorial Supplies	1,054	1,250	1,033	1,250	
8245 Office Supplies	2,417	2,500	2,439	2,500	
8246 Postage	371	500	265	500	
8260 Building Maintenance	4,335	5,500	4,550	5,500	
8264 Software Maintenance	3,632	6,500	9,246	10,000	
8268 Other Maintenance	-	-	-	-	
Subtotal	73,472	51,750	57,091	53,250	2.90%
Services					
8321 Dues & Subscriptions	5,381	6,000	4,923	6,000	
8326 Electricity	6,400	6,500	5,563	6,500	
8332 Liability Insurance	101	127	121	139	
8335 Building Insurance	3,237	4,047	3,639	4,184	
8350 Training	1,845	2,000	575	2,000	
8355 Outside Services	14,604	15,000	9,455	15,000	
8360 Janitorial Service	-	-	-	-	
8380 Telephone	2,456	2,500	2,696	2,750	
8390 Miscellaneous	-	50	-	50	
Subtotal	34,026	36,224	26,972	36,623	1.10%
Capital Outlay					
8420 Improvements	65,702	-	66,424	-	
8490 Equipment	28,758	-	12,433	-	
Subtotal	94,460	-	78,857	-	N/A
Total Expenditures	<u>\$ 394,236</u>	<u>\$ 304,088</u>	<u>\$ 356,715</u>	<u>\$ 329,515</u>	8.36%

**CITY OF COLUMBUS, TEXAS
2024-2025 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
2024-2025 BUDGET**

Fund:
General

Department:
Public Works

Account:
01-60

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 190,971	\$ 218,285	\$ 189,593	\$ 245,812	12.61%
Maintenance & Supplies	165,260	233,350	209,751	183,350	-21.43%
Services	131,099	106,321	86,152	97,225	-8.55%
Transfers	2,500	2,500	2,500	2,500	0.00%
Subtotal	489,830	560,456	487,996	528,887	-5.63%
Capital Outlay	497,412	-	-	714,297	
Total Expenditures	\$ 987,242	\$ 560,456	\$ 487,996	\$ 1,243,184	121.82%

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
Superintendent	0.45	0.45	0.45	0.45	
Crew Chief	1.00	1.00	1.00	1.00	
Laborer	1.50	1.50	1.50	1.60	
Total Personnel	2.95	2.95	2.95	3.05	3.39%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 131,194	\$ 146,392	\$ 131,143	\$ 157,671	
8103 Wages, Overtime	1,968	6,000	2,151	6,000	
8107 Longevity	1,740	2,205	1,740	2,508	
8120 Social Security	9,510	11,827	9,808	12,713	
8130 TMRS Retirement	16,294	17,037	15,681	19,993	
8140 Health & Life Insurance	25,242	28,887	24,048	40,545	
8150 Workers' Compensation	5,022	5,937	5,022	6,382	
Subtotal	190,971	218,285	189,593	245,812	12.61%

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

Fund:
General

Department:
Public Works

Account:
01-60

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	17,241	18,000	17,500	18,000	
8230 Curb & Gutter Supplies	-	8,000	-	8,000	
8240 Gas & Oil	16,197	18,000	16,500	18,000	
8245 Office Supplies	109	150	109	150	
8250 Chemical Supplies	231	500	275	500	
8264 Software Maintenance	1,989	2,500	1,989	2,500	
8266 Vehicle Maintenance	8,108	12,500	11,405	12,500	
8267 Equipment Maintenance	4,686	7,500	3,370	7,500	
8269 Street Seal Coat	110,970	150,000	140,000	100,000	
8275 Signs	960	12,500	12,500	12,500	
8280 Small Tools	2,660	1,200	3,960	1,200	
8285 Wearing Apparel	2,108	2,500	2,143	2,500	
8290 Storm Recovery	-	-	-	-	
Subtotal	165,260	233,350	209,751	183,350	-21.43%
Services					
8312 Maint Shop Labor	-	-	-	-	
8326 Electricity	45,980	47,500	47,824	47,950	
8332 Liability Insurance	1,211	1,514	1,211	1,393	
8333 Vehicle Insurance	2,903	3,629	2,903	3,338	
8335 Building Insurance	6,346	7,932	6,346	7,298	
8350 Training	78	100	78	100	
8355 Outside Services	49,505	3,500	775	2,500	
8362 Printing & Advertising	186	250	-	250	
8363 Professional Services	-	15,000	1,380	7,500	
8365 Engineering Fees	-	1,000	-	1,000	
8370 Rent/Lease	23,396	23,396	23,396	23,396	
8380 Telephone	1,495	2,500	2,240	2,500	
Subtotal	131,099	106,321	86,152	97,225	-8.55%
Capital Outlay					
8420 Improvements	381,361	-	-	677,495	
8480 Vehicles	23,936	-	-	-	
8490 Equipment	92,115	-	-	36,802	
8495 Storm Recovery	-	-	-	-	
Subtotal	497,412	-	-	714,297	N/A
Interest					
8525 Interest Due on Notes	4,455	4,579	6,890	7,500	
	4,455	4,579	6,890	7,500	
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	\$ 991,697	\$ 565,035	\$ 494,886	\$ 1,250,684	121.35%

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
2024-2025 BUDGET**

SPECIAL REVENUE FUNDS SUMMARY

	Equipment Replacement Fund	Fire Equipment Replacement Fund	Hotel Occupancy Tax Fund	Total	2023-2024 Budget*
<u>RESOURCES</u>					
Total beginning fund balance	\$ 86,241	\$ 17,433	\$ 357,692	\$ 461,366	\$ 1,090,081
<u>REVENUES</u>					
Total Revenues	18,000	80,500	255,500	354,000	366,445
TOTAL FUNDS AVAILABLE	104,241	97,933	613,192	815,366	1,456,526
<u>EXPENDITURES</u>					
Maintenance & Supplies	\$ -	\$ -	\$ 32,650	\$ 32,650	\$ 23,256
Services	-	-	210,361	210,361	277,854
Transfers	20,000	-	-	20,000	694,050
Subtotal	20,000	-	258,513	278,513	995,160
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	20,000	-	258,513	278,513	995,160
<u>ENDING FUND BALANCE</u>					
Total ending fund balance	\$ 84,241	\$ 97,933	\$ 354,679	\$ 536,853	\$ 461,366

*This is the 2022-2023 Budget Estimate.

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

EQUIPMENT REPLACEMENT FUND SUMMARY

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
Resources:					
Total Beginning Balance	\$ 74,904	\$ 81,948	\$ 90,426	\$ 86,241	5.24%
Revenues & Transfers In	29,523	22,000	22,815	18,000	-18.18%
Total Funds Available	104,426	103,948	113,241	104,241	0.28%
Uses/Deductions					
Expenditures & Transfers Out	14,000	65,000	27,000	20,000	-69.23%
Ending Fund Balance					
Total Ending Fund Balance	90,426	37,548	86,241	84,241	124.35%
Fund Total	\$ 90,426	\$ 38,948	\$ 86,241	\$ 84,241	
Net Revenue (Expenditures)	15,523	(43,000)	(4,185)	(2,000)	

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET
EQUIPMENT FUND REVENUES/EXPENDITURES**

Fund:
Equipment Replacement

Department:
N/A

Account:
11-05

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
<u>Revenues</u>					
7100 Transfer from Utility Fund	\$ 10,000	\$ 10,000	\$ 10,000	\$ 5,000	-50.00%
7105 Transfer from General Fund	16,440	10,000	10,000	10,000	0.00%
5100 Interest	3,083	2,000	2,815	3,000	50.00%
Total Revenues	<u>\$ 29,523</u>	<u>\$ 22,000</u>	<u>\$ 22,815</u>	<u>\$ 18,000</u>	-18.18%
<u>Expenditures</u>					
Transfers	\$ 14,000	\$ 27,000	\$ 27,000	\$ 20,000	-25.93%
Subtotal	<u>14,000</u>	<u>27,000</u>	<u>27,000</u>	<u>20,000</u>	-25.93%
Total Expenditures	<u>\$ 14,000</u>	<u>\$ 27,000</u>	<u>\$ 27,000</u>	<u>\$ 20,000</u>	-25.93%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Transfers					
8605 Transfer to General Fund	\$ 14,000	\$ 27,000	\$ 27,000	\$ 20,000	
Subtotal	<u>14,000</u>	<u>27,000</u>	<u>27,000</u>	<u>20,000</u>	-25.93%
Total Expenditures	<u>\$ 14,000</u>	<u>\$ 27,000</u>	<u>\$ 27,000</u>	<u>\$ 20,000</u>	-25.93%

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

FIRE EQUIPMENT FUND SUMMARY

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
Resources:					
Total Beginning Balance	\$ 460,327	\$ 458,937	\$ 557,588	\$ 17,433	-96.20%
Revenues & Transfers In	97,261	106,000	126,895	80,500	-24.06%
Total Funds Available	<u>557,588</u>	<u>564,937</u>	<u>684,483</u>	<u>97,933</u>	<u>-82.66%</u>
Uses/Deductions					
Expenditures & Transfers Out	-	-	667,050	-	N/A
Ending Fund Balance					
Total Ending Fund Balance	557,588	564,937	17,433	97,933	-82.66%
Fund Total	<u>\$ 557,588</u>	<u>\$ 564,937</u>	<u>\$ 17,433</u>	<u>\$ 97,933</u>	
Net Revenue (Expenditures)	97,261	106,000	(540,155)	80,500	

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET
FIRE EQUIPMENT FUND REVENUES/EXPENDITURES**

Fund:
Fire Equipment Replacement

Department:
N/A

Account:
04-30

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
<u>Revenues</u>					
6302 Transfer from Utility Fund	\$ 35,000	\$ 50,000	\$ 50,000	\$ 40,000	-20.00%
7100 Transfer from General Fund	35,000	50,000	68,170	40,000	-20.00%
5100 Interest	27,261	6,000	8,725	500	-91.67%
Total Revenues	<u>\$ 97,261</u>	<u>\$ 106,000</u>	<u>\$ 126,895</u>	<u>\$ 80,500</u>	-24.06%
<u>Expenditures</u>					
Total Expenditures	<u>\$ -</u>	<u>\$ 668,627</u>	<u>\$ 667,050</u>	<u>\$ -</u>	N/A

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Transfers					
8605 Transfer to General Fund	\$ -	\$ 668,627	\$ 667,050	\$ -	
Subtotal	-	668,627	667,050	-	N/A
Total Expenditures	<u>\$ -</u>	<u>\$ 668,627</u>	<u>\$ 667,050</u>	<u>\$ -</u>	N/A

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

HOTEL OCCUPANCY TAX FUND SUMMARY

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
Resources:					
Total Beginning Balance	\$ 543,658	\$ 485,567	\$ 442,067	\$ 357,692	-26.34%
Revenues & Transfers In	249,768	282,250	216,736	255,500	-9.48%
Total Funds Available	793,426	767,817	658,802	613,192	-20.14%
Uses/Deductions					
Expenditures & Transfers Out	351,359	374,892	301,110	258,513	-31.04%
Ending Fund Balance					
Total Ending Fund Balance	442,067	392,925	357,692	354,679	-9.73%
Fund Total	\$ 442,067	\$ 392,925	\$ 357,692	\$ 354,679	
Net Revenue (Expenditures)	(101,591)	(92,642)	(84,374)	(3,013)	

CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES

Fund:
Hotel Occupancy Tax

Department:
N/A

Account:
05-12

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
<u>Revenues</u>					
3600 Hotel Occupancy Tax	\$ 239,864	\$ 280,000	\$ 205,390	\$ 250,000	-10.71%
7200 Miscellaneous	-	-	-	-	N/A
5100 Interest	9,904	2,250	11,346	5,500	144.44%
Total Revenues	<u>\$ 249,768</u>	<u>\$ 282,250</u>	<u>\$ 216,736</u>	<u>\$ 255,500</u>	-9.48%
<u>Expenditures</u>					
Personnel	\$ -	\$ -	\$ -	\$ 15,502	N/A
Maintenance & Supplies	25,691	95,340	23,256	32,650	-65.75%
Services	325,668	279,552	277,854	210,361	-24.75%
Subtotal	<u>351,359</u>	<u>374,892</u>	<u>301,110</u>	<u>258,513</u>	-31.04%
Capital Outlay	-	-	-	-	N/A
Total Expenditures	<u>\$ 351,359</u>	<u>\$ 374,892</u>	<u>\$ 301,110</u>	<u>\$ 258,513</u>	-31.04%

~AUTHORIZED POSITIONS~

No Authorized Positions	-	-	-	-
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~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ -	\$ -	\$ 3,600	\$ 14,400	
8103 Wages, Overtime	-	-	-	-	
8107 Longevity	-	-	-	-	
8120 Social Security	-	-	275	1,102	
8130 TMRS Retirement	-	-	-	-	
8140 Health & Life Insurance	-	-	-	-	
8150 Workers' Compensation	-	-	-	-	
Subtotal	-	-	3,875	15,502	N/A

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

Fund:
Hotel Occupancy Tax

Department:
N/A

Account:
05-12

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 Supplies	1,543	76,750	8,626	25,000	
8245 Office Supplies	16	150	130	150	
8268 Maintenance	24,132	18,440	14,500	7,500	
Subtotal	25,691	95,340	23,256	32,650	-65.75%
Services					
8326 Electricity	2,095	3,500	2,283	3,605	
8332 Liability Insurance	282	353	336	364	
8335 Building Insurance	747	934	840	962	
8362 Printing & Advertising	-	50	50	52	
8367 Legal Fees	-	500	500	515	
8380 Telephone	1,105	1,250	1,288	1,288	
8363 Professional Services	583	2,500	2,092	2,575	
8391 Grants	320,273	270,465	270,465	201,000	
Subtotal	325,668	279,552	277,854	210,361	-24.75%
Capital Outlay					
8420 Improvements	-	-	-	-	
8430 Land	-	-	-	-	
Subtotal	-	-	-	-	N/A
 Total Expenditures	 \$ 351,359	 \$ 374,892	 \$ 304,985	 \$ 258,513	 -31.04%

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
2024-2025 BUDGET**

DEBT SERVICE FUNDS SUMMARY

	Debt Service 2005/2013 Fund	Debt Service 2010 Fund	Debt Service 2016 Fund	Total	2023-2024 Budget*
<u>RESOURCES</u>					
Total beginning fund balance	\$ 84	\$ 63	\$ 333	\$ 147	\$ 1,762
<u>REVENUES</u>					
Total Revenues	324,450	296,980	189,900	811,330	808,318
TOTAL FUNDS AVAILABLE	324,534	297,043	190,233	811,810	810,080
<u>EXPENDITURES</u>					
Debt Service	\$ 324,450	\$ 298,200	\$ 189,900	\$ 812,550	\$ 809,600
Transfers	-	-	-	-	-
Subtotal	324,450	298,200	189,900	812,550	809,600
TOTAL EXPENDITURES	324,450	298,200	189,900	812,550	809,600
<u>ENDING FUND BALANCE</u>					
Total ending fund balance	\$ 84	\$ (1,157)	\$ 333	\$ (740)	\$ 480

*This is the 2022-2023-2022 Budget Estimate.

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

DEBT SERVICE 2016 FUND SUMMARY

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
Resources:					
Total Beginning Balance	\$ 333	\$ 333	\$ 333	\$ 333	N/A
Revenues & Transfers In	187,900	190,300	187,600	189,900	N/A
Total Funds Available	188,233	190,633	187,933	190,233	N/A
Uses/Deductions					
Expenditures & Transfers Out	187,900	190,300	187,600	189,900	N/A
Ending Fund Balance					
Total Ending Fund Balance	333	333	333	333	N/A
Fund Total	\$ 333	\$ 333	\$ 333	\$ 333	
Net Revenue (Expenditures)	-	-	-	-	

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET
DEBT SERVICE 2016 REVENUES/EXPENDITURES**

Fund:
Debt Service 2016

Department:
N/A

Account:
13-05

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
<u>Revenues</u>					
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	187,900	187,600	187,600	189,900	N/A
Total Revenues	<u>\$ 187,900</u>	<u>\$ 187,600</u>	<u>\$ 187,600</u>	<u>\$ 189,900</u>	N/A
Services	-	-	-	-	N/A
Debt Service	\$ 187,900	\$ 190,300	\$ 187,600	\$ 189,900	N/A
Transfers	-	-	-	-	N/A
Subtotal	<u>187,900</u>	<u>190,300</u>	<u>187,600</u>	<u>189,900</u>	N/A
Total Expenditures	<u>\$ 187,900</u>	<u>\$ 190,300</u>	<u>\$ 187,600</u>	<u>\$ 189,900</u>	N/A

~AUTHORIZED POSITIONS~

No Authorized Positions

-

Debt Service

8515 Principal	\$ 130,000	\$ 135,000	\$ 135,000	\$ 140,000	
8525 Interest	57,900	52,600	52,600	49,900	
Subtotal	<u>187,900</u>	<u>187,600</u>	<u>187,600</u>	<u>189,900</u>	N/A
8605 Transfer to General Fund	-	-	-	-	
8610 Transfer to Utility Fund	\$ -	\$ -	\$ -	\$ -	
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Total Expenditures	<u>\$ 187,900</u>	<u>\$ 187,600</u>	<u>\$ 187,600</u>	<u>\$ 189,900</u>	N/A

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

DEBT SERVICE 2005 & 2013 FUND SUMMARY

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
Resources:					
Total Beginning Balance	\$ 40	\$ (1,058)	\$ 84	\$ 84	-107.90%
Revenues & Transfers In	319,796	323,600	323,600	324,450	0.26%
Total Funds Available	319,836	322,542	323,684	324,534	0.62%
Uses/Deductions					
Expenditures & Transfers Out	319,752	323,600	323,600	324,450	0.26%
Ending Fund Balance					
Total Ending Fund Balance	84	(1,058)	84	84	-107.90%
Fund Total	\$ 84	\$ (1,058)	\$ 84	\$ 84	
Net Revenue (Expenditures)	44	-	-	-	

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET
DEBT SERVICE 2005 & 2013 REVENUES/EXPENDITURES**

Fund:
Debt Service 2013

Department:
N/A

Account:
02-05

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
<u>Revenues</u>					
3150 Property Taxes	\$ -	\$ -	\$ -	\$ -	N/A
3200 Delinquent Taxes	1	-	-	-	#DIV/0!
3300 Penalty and Interest	1	-	-	-	#DIV/0!
7112 Bond Proceeds	-	-	-	-	N/A
7100 Transfer from Utility Fund	319,794	323,600	323,600	324,450	0.26%
Total Revenues	<u>\$ 319,796</u>	<u>\$ 323,600</u>	<u>\$ 323,600</u>	<u>\$ 324,450</u>	0.26%
Services	-	-	-	-	N/A
Debt Service	\$ 319,750	\$ 323,600	\$ 323,600	\$ 324,450	0.26%
Transfers	2	-	-	-	N/A
Subtotal	<u>319,752</u>	<u>323,600</u>	<u>323,600</u>	<u>324,450</u>	0.26%
Total Expenditures	<u>\$ 319,752</u>	<u>\$ 323,600</u>	<u>\$ 323,600</u>	<u>\$ 324,450</u>	0.26%

~AUTHORIZED POSITIONS~

No Authorized Positions

Debt Service

8515 Principal	\$ 295,000	\$ 305,000	\$ 305,000	\$ 315,000	
8525 Interest	24,750	18,600	18,600	9,450	
Subtotal	<u>319,750</u>	<u>323,600</u>	<u>323,600</u>	<u>324,450</u>	0.26%
8605 Transfer to General Fund	-	-	-	-	
8610 Transfer to Utility Fund	\$ 2	\$ -	\$ -	\$ -	
Subtotal	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Total Expenditures	<u>\$ 319,752</u>	<u>\$ 323,600</u>	<u>\$ 323,600</u>	<u>\$ 324,450</u>	0.26%

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

DEBT SERVICE 2010 FUND SUMMARY

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
Resources:					
Total Beginning Balance	\$ 5,805	\$ 3,468	\$ 1,345	\$ 63	-98.18%
Revenues & Transfers In	293,740	296,605	297,118	296,980	0.13%
Total Funds Available	299,545	300,073	298,463	297,043	-1.01%
Uses/Deductions					
Expenditures & Transfers Out	298,200	298,400	298,400	298,200	-0.07%
Ending Fund Balance					
Total Ending Fund Balance	1,345	1,673	63	(1,157)	-169.13%
Fund Total	\$ 1,345	\$ 1,673	\$ 63	\$ (1,157)	
Net Revenue (Expenditures)	(4,460)	(1,795)	(1,282)	(1,220)	

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET
DEBT SERVICE 2010 FUND REVENUES/EXPENDITURES**

Fund:
Debt Service 2010

Department:

Account:
12-05

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
<u>Revenues</u>					
3150 Property Taxes	\$ 88,275	\$ 87,750	\$ 87,750	\$ 88,265	0.59%
3200 Delinquent Taxes	574	600	1,198	600	0.00%
3300 Penalty and Interest	671	550	1,098	550	0.00%
5100 Interest	74	50	72	50	0.00%
7112 Bond Proceeds	-	-		-	N/A
7150 Transfer from Utility Fund	204,146	207,655	207,000	207,516	-0.07%
Total Revenues	<u>\$ 293,740</u>	<u>\$ 296,605</u>	<u>\$ 297,118</u>	<u>\$ 296,980</u>	0.13%
<u>Expenditures</u>					
Debt Service	\$ 298,200	\$ 298,200	\$ 298,400	\$ 298,200	0.00%
Subtotal	<u>298,200</u>	<u>298,200</u>	<u>298,400</u>	<u>298,200</u>	0.00%
Total Expenditures	<u>\$ 298,200</u>	<u>\$ 298,200</u>	<u>\$ 298,400</u>	<u>\$ 298,200</u>	0.00%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Debt Service					
8515 Principal	\$ 245,000	\$ 255,000	\$ 255,000	\$ 265,000	
8525 Interest	53,200	43,400	43,400	33,200	
Subtotal	<u>298,200</u>	<u>298,400</u>	<u>298,400</u>	<u>298,200</u>	-0.07%
Total Expenditures	<u>\$ 298,200</u>	<u>\$ 298,400</u>	<u>\$ 298,400</u>	<u>\$ 298,200</u>	-0.07%

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

DEBT SERVICE CALCULATION

<u>2016</u>	<u>Water</u>	<u>Sewer</u>	<u>Gas</u>	
	100.00%	83.33%	11.67%	5%
Interest	49,900	41,582	5,823	2,495
Principal	140,000	116,662	16,338	7,000
Total	189,900	158,244	22,161	9,495

<u>2013</u>	<u>Water</u>	<u>Sewer</u>	
	100.00%	71.39%	28.61%
Interest	9,450	6,746	2,704
Principal	315,000	224,879	90,122
Total	324,450	231,625	92,825

<u>2010</u>	<u>Water</u>	<u>Gas</u>	<u>General</u>
	100.00%	61.9868%	7.6026% 30.4106%
Interest	33,200	20,580	2,524 10,096
Principal	265,000	164,265	20,147 80,588
Total	298,200	184,845	22,671 90,684

Amount Covered by Current Tax Rate

	Principal	Interest
<u>2016*</u>	-	-
<u>2013*</u>	-	-
<u>2010</u>	90,528	80,449 10,079

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>	158,244	22,161	9,495	189,900
<u>2013</u>	231,625	92,825	-	324,450
<u>2010</u>	184,845	-	22,671	207,516
Total	574,713	114,986	32,166	721,866

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

**CITY OF COLUMBUS, TEXAS
2024-2025 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	2,935,000	847,613	3,782,613	

3.00% for 20 years

**CITY OF COLUMBUS, TEXAS
2024-2025**

**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
2024-2025 BUDGET**

FYE 2025 Utility Fund Long-Term Financial Plan

	Actual 2021-2022	Actual 2022-2023	Estimate 2023-2024	Budget 2024-2025
Beginning Fund Balance	1,445,281	1,562,265	1,899,448	2,253,457
Revenues:				
Water Department	1,255,738	1,394,256	1,404,278	1,804,455
Sewer Department	1,041,805	1,137,070	1,222,028	1,155,678
Garbage Department	1,016,395	1,053,841	1,118,678	1,151,043
Gas Department	933,227	871,687	841,561	894,716
Maintenance Department	-	-	-	-
Other Revenue	101,725	150,707	125,300	115,600
Total Revenue	4,348,890	4,607,561	4,711,845	5,121,492
Operating Expenditures:				
Personnel	667,024	705,557	588,082	816,142
Maintenance & Supplies	374,247	393,370	328,186	467,955
Services	1,582,146	1,579,672	1,670,393	1,724,213
Transfers	1,454,023	1,539,931	1,569,360	1,630,971
Total Operating Expenditures	4,077,440	4,218,532	4,156,022	4,639,281
Non-Operating Expenditures:				
Debt Service	-	-	-	-
Capital Outlay	154,466	51,846	201,814	915,805
Total Non-Operating Expenditures	154,466	51,846	201,814	915,805
Total Expenditures	4,231,906	4,270,378	4,357,836	5,555,086
Ending Fund Balance	1,562,265	1,899,448	2,253,457	1,819,862
Reserved for Capital Projects	-	-	-	-
Unreserved Fund Balance	1,562,265	1,899,448	2,253,457	1,819,862
Calculation of available funds:				
Ending Unreserved Fund Balance	1,562,265	1,899,448	2,253,457	1,819,862
Less 20% required minimum balance	815,488	843,706	831,204	927,856
Excess funds available for capital projects	746,777	1,055,742	1,422,253	892,006
Staffing variable:				
Full-time equivalent positions	10.50	10.50	9.41	8.90
Average cost per FTE	63,526	67,196	62,495	91,701

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

FYE 2025 Utility Fund Long-Term Financial Plan

2025-2026	2026-2027	2027-2028
1,819,862	2,248,266	2,779,522
1,467,784	1,511,817	1,557,172
1,190,348	1,226,059	1,262,841
1,185,575	1,221,142	1,257,776
921,557	949,204	977,680
-	-	-
119,068	122,640	126,319
4,884,332	5,030,861	5,181,787
840,627	865,846	891,821
231,994	488,953	503,622
1,718,407	1,769,959	1,823,058
1,664,900	1,374,847	1,401,093
4,455,928	4,499,606	4,619,594
-	-	-
-	-	-
-	-	-
4,455,928	4,499,606	4,619,594
2,248,266	2,779,522	3,341,715
-	-	-
2,248,266	2,779,522	3,341,715
2,248,266	2,779,522	3,341,715
891,186	899,921	923,919
1,357,081	1,879,601	2,417,797
8.90	8.90	8.90
94,452	97,286	100,205

UTILITY FUND FINANCIAL PROJECTION

The plan presents the Utility Fund over seven fiscal years: two previous years, the estimate for FY 2024, the budget for FY 2025 and three projected years. The projections made for fiscal years 2026-2028 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
2024-2025 BUDGET**

UTILITY FUND SUMMARY

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
Resources:					
Total Beginning Balance	\$ 1,562,265	\$ 1,782,714	\$ 1,899,448	\$ 2,253,457	26.41%
Revenues & Transfers In	4,607,561	4,825,163	4,711,845	5,121,492	6.14%
Total Funds Available	6,169,826	6,607,877	6,611,293	7,374,949	11.61%
Uses/Deductions					
Expenditures & Transfers Out	4,270,378	4,724,670	4,357,836	5,555,086	17.58%
Ending Fund Balance					
Total Ending Fund Balance	1,899,448	1,883,207	2,253,457	1,819,862	-3.36%
Reserved for Utility Water/Gas Capital Project	890,058	60,747	765,578	15,578	N/A
Reserved for Contingencies	-				
Reserved for Future Expenditures	-				
Unreserved Fund Balance	1,009,390	1,822,460	1,487,879	1,804,285	-1.00%
Total Expenditures	4,270,378	4,724,670	4,357,836	5,555,086	
Less: Capital Expenditures	51,846	310,000	201,814	915,805	
Operating Expenditures	4,218,532	4,414,670	4,156,022	4,639,281	
Target Fund Balance 20% of Operating Expenditures	843,706	882,934	831,204	927,856	
Net Revenue (Expenditures)	337,183	100,493	354,009	(433,595)	
Less: Net Rev(Exp)-Capital Project	113,337	(487,260)	(124,480)	(750,000)	
Less: Net Rev(Exp)-Other Capital	(37,803)	(310,000)	(193,764)	(525,000)	
Net Rev/(Exp)-Operating	261,649	897,753	672,253	841,405	

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

UTILITY FUND REVENUES

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
<u>WATER DEPARTMENT</u>					
70-4200 Grants	\$ 14,043	\$ -	\$ -	\$ 390,805	N/A
70-6300 Sales of Service	1,314,448	1,416,732	1,373,621	1,395,000	-1.53%
70-6400 Service Line Fees	44,728	8,000	10,123	8,000	0.00%
70-6500 Sale of Materials	-	-	-	-	N/A
70-6600 Penalties	9,220	7,500	9,403	7,500	0.00%
70-6700 Service Charge	2,894	3,000	2,850	3,000	0.00%
70-7200 Miscellaneous	8,924	150	230	150	0.00%
70-7500 Gain on Sale of Assets	-	-	8,050	-	N/A
Subtotal	1,394,256	1,435,382	1,404,278	1,804,455	25.71%
<u>SEWER DEPARTMENT</u>					
71-4200 Grants	-	100,876	64,147	-	N/A
71-6300 Sales of Service	1,013,067	1,025,000	1,041,943	1,045,000	1.95%
71-6301 Glidden Water District	99,178	99,178	99,178	99,178	0.00%
71-6400 Service Line Fees	15,762	4,000	7,793	4,000	0.00%
71-6600 Penalties	8,105	7,500	8,967	7,500	0.00%
71-7200 Miscellaneous	958	-	-	-	N/A
71-7500 Gain on Sale of Assets	-	-	-	-	N/A
Subtotal	1,137,070	1,236,554	1,222,028	1,155,678	-6.54%
<u>GARBAGE DEPARTMENT</u>					
72-4200 Grants	-	-	-	-	N/A
72-6300 Sales of Service	1,037,805	1,067,835	1,102,469	1,135,543	6.34%
72-6305 Wood Chipping/Mulch	22	250	22	50	-80.00%
72-6600 Penalties	7,203	7,250	7,443	7,450	2.76%
72-6306 Recycle Revenue	7,300	7,250	8,048	8,000	10.34%
72-7200 Miscellaneous	1,510	-	696	-	N/A
72-7500 Gain on Sale of Assets	-	-	-	-	N/A
Subtotal	1,053,841	1,082,585	1,118,678	1,151,043	6.32%
<u>GAS DEPARTMENT</u>					
73-4200 Grants	-	-	-	-	N/A
73-6300 Sales of Service	859,867	944,042	822,772	885,516	-6.20%
73-6400 Service Line Fees	600	500	-	500	0.00%
73-6500 Sale of Materials	-	-	-	-	N/A
73-6600 Penalties	7,355	7,300	4,928	5,500	-24.66%
73-6700 Service Charge	1,400	1,200	825	1,200	0.00%
73-7200 Miscellaneous	2,465	2,000	13,036	2,000	N/A
73-7500 Gain on Sale of Assts	-	-	-	-	N/A
Subtotal	871,687	955,042	841,561	894,716	-6.32%

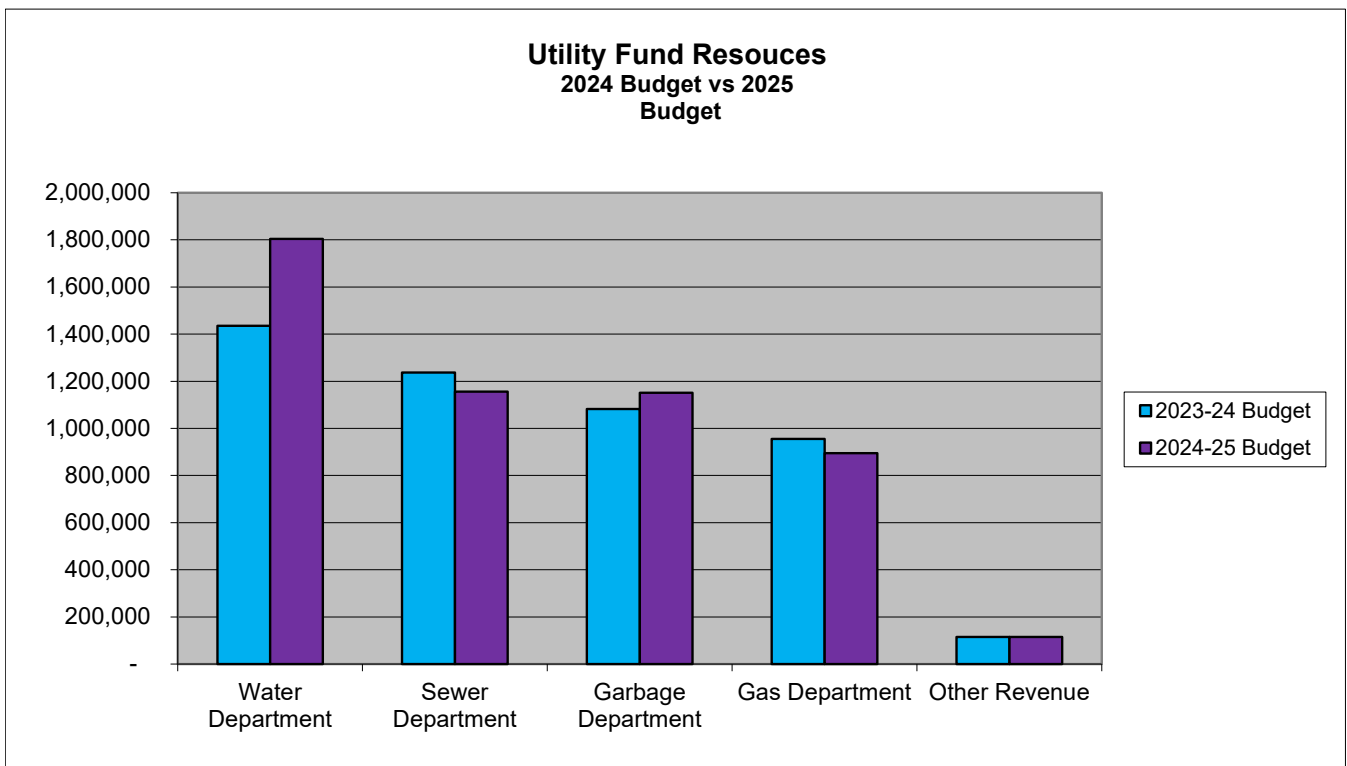
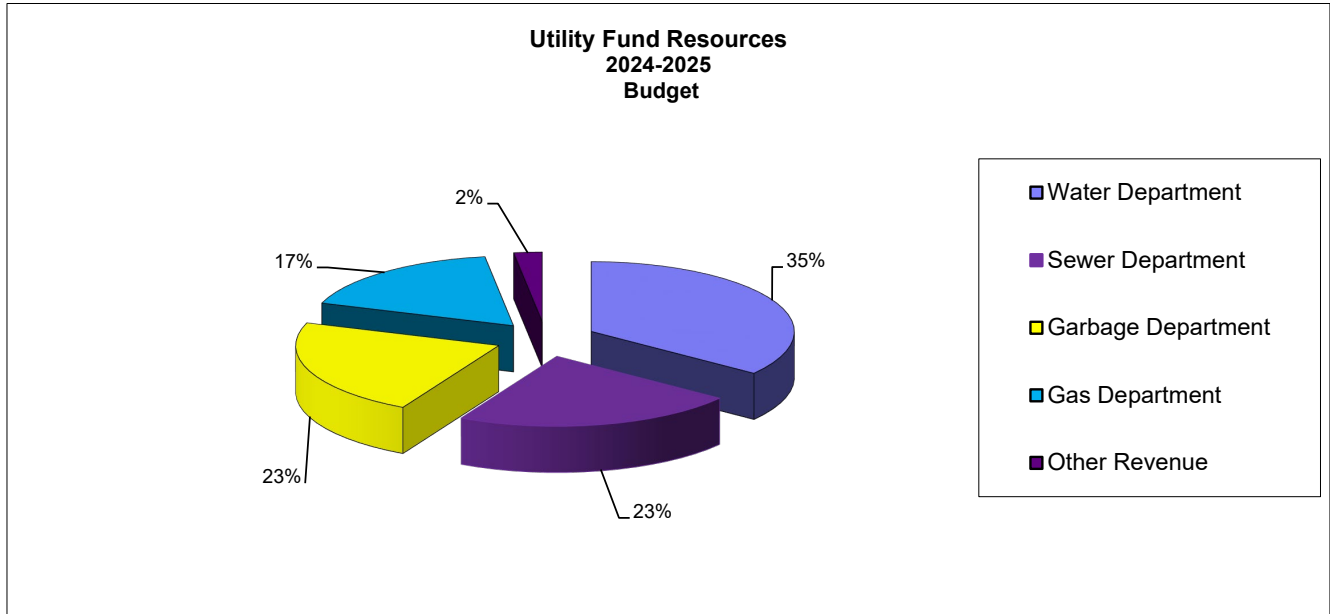
**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

UTILITY FUND REVENUES

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~REVENUE DETAIL (Continued)~					
<u>OTHER REVENUE</u>					
05-5100 Investments	60,833	25,000	35,000	25,000	0.00%
05-6800 Insufficient Checks	180	100	120	100	0.00%
05-7200 Miscellaneous	112	500	1	500	0.00%
05-7250 Overage/Shortage	(420)	-	171	-	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	2	-	8	-	N/A
Subtotal	150,707	115,600	125,300	115,600	0.00%
TOTAL REVENUES	\$ 4,607,561	\$ 4,825,163	\$ 4,711,845	\$ 5,121,492	6.14%

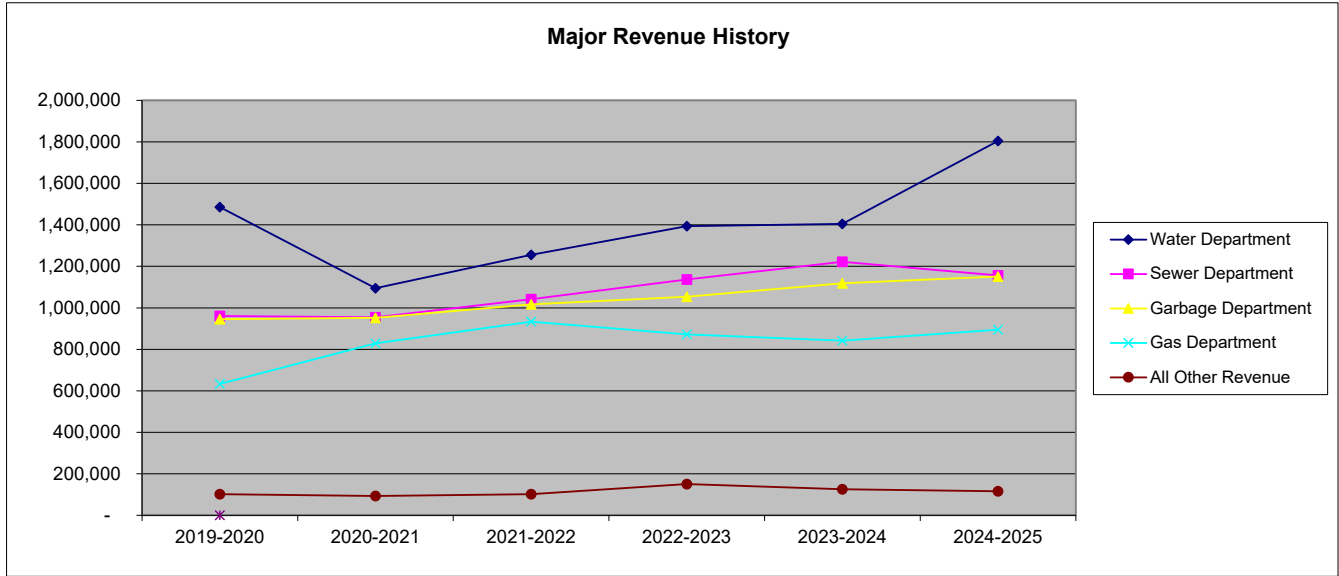
**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

UTILITY FUND REVENUE SUMMARY



**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

UTILITY FUND REVENUE SUMMARY



	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated 2023-2024	Budgeted 2024-2025
Water Department	1,485,445	1,094,693	1,255,738	1,394,256	1,404,278	1,804,455
Sewer Department	960,369	954,393	1,041,805	1,137,070	1,222,028	1,155,678
Garbage Department	945,414	951,771	1,016,395	1,053,841	1,118,678	1,151,043
Gas Department	633,316	828,427	933,227	871,687	841,561	894,716
All Other Revenue	102,083	93,157	101,725	150,707	125,300	115,600
TOTAL	4,126,627	3,922,441	4,348,890	4,607,561	4,711,845	5,121,492

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

UTILITY EXPENDITURE SUMMARY

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 705,557	\$ 733,242	\$ 588,082	\$ 816,142	11.31%
Maintenance & Supplies	393,370	489,375	328,186	467,955	-4.38%
Services	1,579,672	1,603,601	1,670,393	1,724,213	7.52%
Transfers	1,539,931	1,588,452	1,569,360	1,630,971	2.68%
Subtotal	<u>4,218,532</u>	<u>4,414,670</u>	<u>4,156,022</u>	<u>4,639,281</u>	5.09%
Capital Outlay	<u>51,846</u>	<u>310,000</u>	<u>201,814</u>	<u>915,805</u>	195.42%
Total Expenditures	<u><u>4,270,378</u></u>	<u><u>4,724,670</u></u>	<u><u>4,357,836</u></u>	<u><u>5,555,086</u></u>	

~AUTHORIZED POSITIONS~

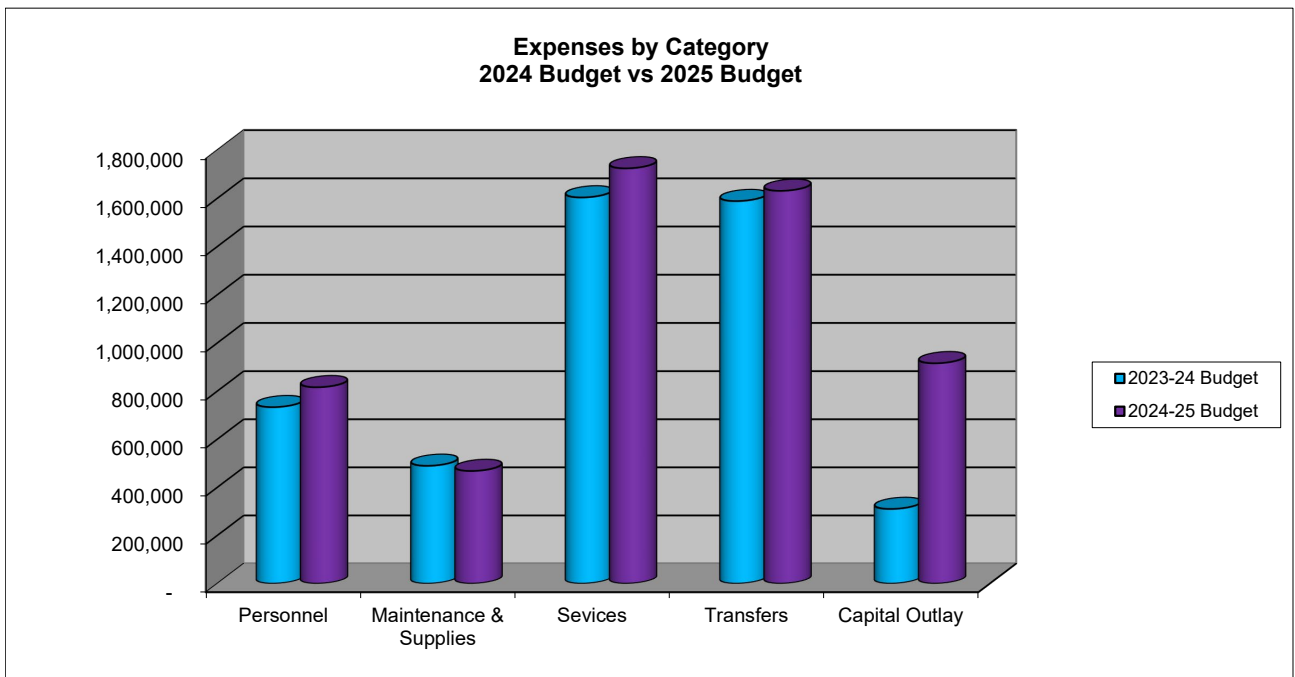
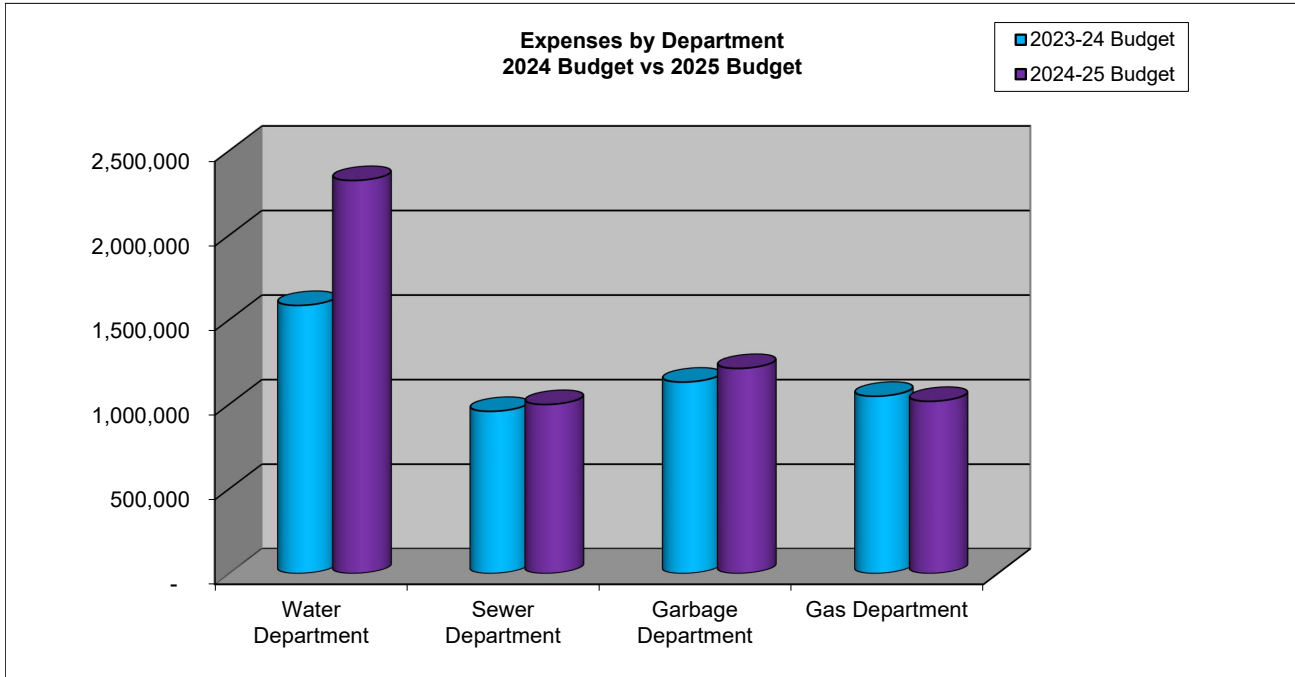
Water	3.75	3.50	3.75	3.34	-4.57%
Sewer	2.50	1.83	1.83	2.08	13.66%
Garbage	0.50	0.50	0.50	0.50	0.00%
Gas	3.75	3.33	3.33	2.98	-10.51%
Total Personnel	<u>10.50</u>	<u>9.16</u>	<u>9.41</u>	<u>8.90</u>	-2.84%

~DEPARTMENT SUMMARY~

Water	\$ 1,605,200	\$ 1,585,361	\$ 1,579,829	\$ 2,324,267	46.61%
Sewer	793,795	959,039	822,051	999,660	4.24%
Garbage	1,093,830	1,132,084	1,161,124	1,212,821	7.13%
Gas	777,553	1,048,186	794,832	1,018,338	-2.85%
Total Expenditures	<u><u>\$ 4,270,378</u></u>	<u><u>\$ 4,724,670</u></u>	<u><u>\$ 4,357,836</u></u>	<u><u>\$ 5,555,086</u></u>	17.58%

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

UTILITY FUND EXPENSE SUMMARY



**CITY OF COLUMBUS, TEXAS
2024-2025 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
2024-2025 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	\$ 315,886	\$ 269,408	\$ 273,832	\$ 344,233	27.77%
Maintenance & Supplies	170,660	193,450	133,964	165,000	-14.71%
Services	170,185	129,384	159,703	156,884	21.25%
Transfers	896,623	918,119	909,846	922,345	0.46%
Subtotal	1,553,354	1,510,361	1,477,345	1,588,462	5.17%
Capital Outlay	51,846	75,000	102,484	735,805	881.07%
Total Expenditures	\$ 1,605,200	\$ 1,585,361	\$ 1,579,829	\$ 2,324,267	46.61%

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
Superintendent	1.00	0.75	1.00	1.00	
Laborer	1.75	1.75	1.75	1.34	
Clerk	1.00	1.00	1.00	1.00	
Total Personnel	3.75	3.50	3.75	3.34	-4.57%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 219,534	\$ 180,097	\$ 191,024	\$ 233,458	
8103 Wages, Overtime	10,861	10,000	7,049	10,000	
8107 Longevity	1,614	1,701	1,756	1,251	
8120 Social Security	17,510	14,673	15,206	18,720	
8130 TMRS Retirement	28,021	23,051	26,300	29,391	
8140 Health & Life Insurance	34,975	36,355	29,233	47,191	
8150 Workers' Compensation	3,371	3,531	3,265	4,221	
Subtotal	315,886	269,408	273,832	344,233	27.77%

**CITY OF COLUMBUS, TEXAS
2024-2025 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	41,246	45,000	60,509	50,000	
8240 Gas & Oil	10,618	11,500	5,436	7,500	
8245 Office Supplies	1,383	1,950	1,920	2,000	
8246 Postage	3,891	3,000	3,724	4,000	
8250 Chemical Supplies	8,358	10,000	8,289	10,000	
8260 Building Maintenance	25,264	30,500	134	5,000	
8264 Software Maintenance	17,357	25,000	22,500	25,000	
8266 Vehicle Maintenance	3,599	5,500	1,411	5,500	
8267 Equipment Maintenance	55,338	55,000	26,000	50,000	
8268 Other Maintenance	127	1,000	122	1,000	
8280 Small Tools	1,569	3,000	1,963	3,000	
8285 Wearing Apparel	1,909	2,000	1,957	2,000	
8290 Storm Recovery	-	-	-	-	
Subtotal	170,660	193,450	133,964	165,000	-14.71%
Services					
8312 Maint Shop Labor	-	-	-	-	
8315 Bad Debt	3,206	3,500	3,500	3,500	
8321 Dues & Subscriptions	599	1,200	492	1,200	
8326 Electricity	65,117	65,000	59,000	62,000	
8332 Liability Insurance	490	613	490	613	
8333 Vehicle Insurance	1,479	1,848	1,479	1,848	
8335 Building Insurance	1,013	1,267	1,013	1,267	
8340 Laboratory Analysis	5,186	10,000	6,070	10,000	
8350 Training	2,915	1,500	1,500	5,000	
8355 Outside Services	60,811	13,000	59,000	40,000	
8359 Regulatory Permitting	4,038	4,100	4,038	4,100	
8362 Printing & Advertising	157	300	-	300	
8363 Professional Services	65	200	-	200	
8365 Engineering Fees	-	500	-	500	
8370 Rent/Lease	20,385	20,206	18,369	20,206	
8373 One Call Notification	126	250	75	250	
8380 Telephone	2,785	4,000	2,928	4,000	
8390 Miscellaneous	914	1,000	848	1,000	
8392 Economic Dev Contract	900	900	900	900	
Subtotal	170,185	129,384	159,703	156,884	21.25%

**CITY OF COLUMBUS, TEXAS
2024-2025 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	-	-	-	-	
8420 Improvements	51,846	-	-	300,000	
8422 Water Distribution System	-	-	-	75,000	
8423 Water Plant	-	-	-	-	
8424 Telemetry	-	-	-	-	
8425 Tower Demo	-	-	-	-	
8440 Mains, Valves, Lines	-	-	-	-	
8465 Software	-	-	-	-	
8471 Water Well	-	-	-	-	
8480 Vehicles	-	-	90,000	-	
8490 Equipment	-	75,000	12,484	360,805	
Subtotal	51,846	75,000	102,484	735,805	881.07%
Interest					
8525 Interest Due on Notes	1,578	1,250	1,064	1,625	
	1,578	1,250	1,064	1,625	
Transfers					
8393 Gross Receipts Fee	110,173	113,979	109,399	112,240	
8605 Transfer to General Fund	186,663	181,826	177,164	193,767	
8607 Transfer to Debt Service Fund	564,787	572,314	572,219	574,713	
8611 Transfer to Fire Equip Fund	35,000	50,000	50,000	40,000	
Subtotal	896,623	918,119	909,846	922,345	0.46%
Total Expenditures	\$ 1,606,778	\$ 1,586,611	\$ 1,580,892	\$ 2,325,892	46.59%

**CITY OF COLUMBUS, TEXAS
2024-2025 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
2024-202 BUDGET**

Fund:
Utility

Department:
Sewer

Account:
03-71

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 154,955	\$ 171,897	\$ 143,340	\$ 221,286	28.73%
Maintenance & Supplies	136,986	174,600	99,681	176,700	1.20%
Services	176,337	172,467	184,005	200,946	16.51%
Debt Service	-	-	-	-	N/A
Transfers	325,518	335,075	333,890	350,728	4.67%
Subtotal	793,795	854,039	760,915	949,660	11.20%
Capital Outlay	-	105,000	61,136	50,000	N/A
Total Expenditures	\$ 793,795	\$ 959,039	\$ 822,051	\$ 999,660	4.24%

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
City Manager	-	-	-	0.25	
Plant Operator	1.00	1.00	1.00	1.00	
Laborer	1.00	0.33	0.33	0.33	
Clerk	0.50	0.50	0.50	0.50	
Total Personnel	2.50	1.83	1.83	2.08	13.66%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 102,237	\$ 120,111	\$ 91,949	\$ 148,154	
8103 Wages, Overtime	8,714	10,000	7,324	10,000	
8107 Longevity	872	885	465	1,980	
8120 Social Security	8,430	10,021	7,558	12,250	
8130 TMRS Retirement	13,550	12,649	13,448	19,257	
8140 Health & Life Insurance	19,071	15,791	20,340	27,046	
8150 Workers' Compensation	2,081	2,440	2,257	2,600	
Subtotal	154,955	171,897	143,340	221,286	28.73%

**CITY OF COLUMBUS, TEXAS
2024-202 BUDGET**

Fund:
Utility

Department:
Sewer

Account:
03-71

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	8,970	10,000	10,692	11,500	
8240 Gas & Oil	5,368	6,000	5,454	6,000	
8245 Office Supplies	2,352	1,750	1,824	2,000	
8246 Postage	3,668	3,500	3,631	3,850	
8250 Chemical Supplies	45,681	57,500	32,119	57,500	
8260 Building Maintenance	830	10,000	206	10,000	
8264 Software Maintenance	11,885	22,000	18,500	22,000	
8266 Vehicle Maintenance	3,211	4,000	3,216	4,000	
8267 Equipment Maintenance	51,217	55,000	19,970	55,000	
8268 Other Maintenance	116	500	146	500	
8280 Small Tools	3,043	3,000	2,870	3,000	
8285 Wearing Apparel	644	1,350	1,052	1,350	
8290 Storm Recovery	-	-	-	-	
Subtotal	136,986	174,600	99,681	176,700	1.20%
Services					
8312 Maint Shop Labor	-	-	-	-	
8315 Bad Debt	2,397	2,000	2,500	2,500	
8321 Dues & Subscriptions	581	750	725	750	
8326 Electricity	54,142	57,000	54,158	57,000	
8332 Liability Insurance	4,673	851	809	894	
8333 Vehicle Insurance	2,191	2,739	2,309	2,876	
8335 Building Insurance	12	5,500	-	5,500	
8340 Laboratory Analysis	18,606	20,000	27,136	28,000	
8341 Waste Disposal	20,112	25,000	16,224	25,000	
8350 Training	1,713	2,000	4,203	5,000	
8355 Outside Services	52,435	25,000	43,262	40,000	
8359 Regulatory Permitting	6,311	6,700	11,516	8,500	
8363 Professional Services	400	1,000	-	1,000	
8365 Engineering Fees	-	500	-	500	
8370 Rent/Lease	10,414	17,632	17,632	17,632	
8374 Capital Lease Payments	-	-	-	-	
8380 Telephone	1,383	2,420	2,165	2,420	
8385 Utilities	-	-	-	-	
8390 Miscellaneous	-	250	317	250	
8392 Economic Dev Contract	900	900	900	900	
Subtotal	176,337	172,467	184,005	200,946	16.51%

**CITY OF COLUMBUS, TEXAS
2024-202 BUDGET**

Fund:
Utility

Department:
Sewer

Account:
03-71

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Capital Outlay					
8425 Tower Demo	-				
8420 Improvements	-	-	-	-	
8426 Diffuser	-	-	-	-	
8465 Software	-	-	-	-	
8472 Lift Stations	-		-	-	
8480 Vehicles	-	-	45,000	-	
8490 Equipment	-	105,000	16,136	50,000	
8495 Storm Recovery	-	-	-	-	
Subtotal	-	105,000	61,136	50,000	
Interest					
8525 Interst Due on Notes	9,159	1,600	2,283	1,600	
	9,159	1,600	2,283	1,600	
Transfers					
8393 Gross Receipts Fee	88,796	90,254	91,879	91,854	
8605 Transfer to General Fund	123,573	130,346	127,164	142,287	
8607 Transfer to Debt Service Fund	113,150	114,475	112,565	114,986	
8610 Transfer to Equipment Fund	-	-	-	-	
Subtotal	325,518	335,075	333,890	350,728	4.67%
Total Expenditures	<u>\$ 802,954</u>	<u>\$ 960,639</u>	<u>\$ 824,333</u>	<u>\$ 1,001,260</u>	4.23%

**CITY OF COLUMBUS, TEXAS
2024-2025 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
2024-2025 BUDGET**

Fund:
Utility

Department:
Garbage

Account:
03-72

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 23,107	\$ 23,857	\$ 22,323	\$ 24,651	3.33%
Maintenance & Supplies	14,085	16,475	13,798	17,355	5.34%
Services	933,065	961,406	997,840	1,028,528	6.98%
Transfers	123,573	130,346	127,164	142,287	9.16%
Subtotal	1,093,830	1,132,084	1,161,124	1,212,821	7.13%
Capital Outlay	-	-	-	-	
Total Expenditures	\$ 1,093,830	\$ 1,132,084	\$ 1,161,124	\$ 1,212,821	7.13%

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 18,940	\$ 19,020	\$ 18,041	\$ 19,592	
8107 Longevity	120	470	120	440	
8120 Social Security	1,453	1,491	1,411	1,532	
8130 TMRS Retirement	981	1,052	1,024	1,077	
8140 Health & Life Insurance	1,048	1,188	1,139	1,356	
8150 Workers' Compensation	565	636	588	653	
Subtotal	23,107	23,857	22,323	24,651	3.33%

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

Fund:
Utility

Department:
Garbage

Account:
03-72

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	669	600	161	600	
8240 Gas & Oil	250	450	378	450	
8245 Office Supplies	1,073	1,000	1,271	1,500	
8246 Postage	3,377	3,300	3,571	3,500	
8264 Software Maintenance	8,241	5,500	5,500	5,665	
8268 Other Maintenance	392	5,500	2,829	5,500	
8280 Small Tools	-	50	-	50	
8285 Wearing Apparel	83	75	89	90	
8290 Storm Recovery	-	-	-	-	
Subtotal	14,085	16,475	13,798	17,355	5.34%
Services					
8315 Bad Debt	1,886	2,000	2,000	2,060	
8332 Liability Insurance	754	975	896	1,030	
8333 Vehicle Insurance	521	592	549	631	
8335 Building Insurance	1,626	2,116	1,647	1,894	
8341 Waste Disposal	928,278	954,973	992,196	1,021,962	
8355 Outside Services	-	550	552	750	
8362 Printing & Advertising	-	150	-	150	
8380 Telephone	-	-	-	-	
8390 Miscellaneous	-	50	-	50	
Subtotal	933,065	961,406	997,840	1,028,528	6.98%
Capital Outlay					
8490 Equipment	-	-	-	-	
Subtotal	-	-	-	-	N/A
Transfers					
8605 Transfer to General Fund	123,573	130,346	127,164	142,287	
8607 Transfer to Debt Service Fund	-	-	-	-	
Subtotal	123,573	130,346	127,164	142,287	9.16%
Total Expenditures	\$ 1,093,830	\$ 1,132,084	\$ 1,161,124	\$ 1,212,821	7.13%

**CITY OF COLUMBUS, TEXAS
2024-2025 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
2024-2025 BUDGET**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 211,609	\$ 268,080	\$ 148,588	\$ 225,972	-15.71%
Maintenance & Supplies	71,640	104,850	80,743	108,900	3.86%
Services	300,086	340,344	328,846	337,855	-0.73%
Transfers	194,218	204,912	198,461	215,611	5.22%
Subtotal	<u>777,553</u>	<u>918,186</u>	<u>756,639</u>	<u>888,338</u>	-3.25%
Capital Outlay	-	130,000	38,194	130,000	N/A
Total Expenditures	<u>\$ 777,553</u>	<u>\$ 1,048,186</u>	<u>\$ 794,832</u>	<u>\$ 1,018,338</u>	-2.85%

~AUTHORIZED POSITIONS~

Position Title					
City Manager	-	-	-	0.25	
Superintendent	-	0.25	-	-	
Laborer	2.75	2.33	2.33	1.73	
Clerk	1.00	1.00	1.00	1.00	
Total Personnel	<u>3.75</u>	<u>3.33</u>	<u>3.33</u>	<u>2.98</u>	-10.51%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 141,453	\$ 179,365	\$ 87,847	\$ 148,561	
8103 Wages, Overtime	3,122	6,000	2,760	6,000	
8107 Longevity	2,135	2,281	950	533	
8120 Social Security	10,457	14,355	6,993	11,865	
8130 TMRS Retirement	18,415	21,784	11,697	18,622	
8140 Health & Life Insurance	33,554	42,170	36,376	38,992	
8150 Workers' Compensation	2,474	2,125	1,965	1,399	
Subtotal	<u>211,609</u>	<u>268,080</u>	<u>148,588</u>	<u>225,972</u>	-15.71%

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	23,561	33,000	38,770	40,000	
8240 Gas & Oil	4,606	4,500	4,637	4,750	
8245 Office Supplies	1,164	1,950	1,545	1,950	
8246 Postage	3,771	3,500	3,648	3,700	
8260 Build Maintenance	-	500	20	500	
8264 Software Maintenance	16,822	25,000	18,520	25,000	
8266 Vehicle Maintenance	919	4,500	3,336	4,500	
8267 Equipment Maintenance	16,426	25,000	3,948	20,000	
8268 Other Maintenance	127	800	146	800	
8280 Small Tools	1,735	3,500	1,762	3,500	
8285 Wearing Apparel	2,510	2,600	4,411	4,200	
8290 Storm Recovery	-	-	-	-	
Subtotal	71,640	104,850	80,743	108,900	3.86%
Services					
8312 Maint Shop Labor	-	-	-	-	
8315 Bad Debt	890	1,200	1,200	1,200	
8321 Dues & Subscriptions	953	400	1,188	1,250	
8332 Liability Insurance	807	1,009	960	1,104	
8333 Vehicle Insurance	1,742	2,177	1,835	2,110	
8335 Building Insurance	1,606	2,008	1,681	1,933	
8350 Training	7,532	10,000	10,702	10,750	
8355 Outside Services	1,591	20,000	27,639	20,000	
8360 Gas Purchased Discount	(18,877)	(17,500)	(19,920)	(19,500)	
8361 Gas Purchased	293,658	305,000	290,065	298,500	
8363 Professional Services	1,130	3,000	-	3,000	
8370 Rent/Lease	6,120	9,500	9,500	9,500	
8373 One Call Notification	143	250	288	300	
8380 Telephone	1,740	2,200	2,808	2,950	
8390 Miscellaneous	150	200	-	200	
8392 Economic Dev Contract	900	900	900	900	
Subtotal	300,086	340,344	328,846	334,197	-1.81%
Capital Outlay					
8420 Improvements	-	-	-	-	
8440 Mains & Lines	-	130,000	36,360	110,000	
8450 Meters & Regulators	-	-	-	-	
8465 Software	-	-	-	-	
8490 Equipment	-	-	1,834	20,000	
Subtotal	-	130,000	38,194	130,000	0.00%

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Interest					
8525 Interest Due on Notes	3,650	3,658	3,650	3,658	
	<u>3,650</u>	<u>3,658</u>	<u>3,650</u>	<u>3,658</u>	
Transfers					
8393 Gross Receipts Fee	34,064	37,500	31,148	32,500	
8605 Transfer to General Fund	123,573	130,346	127,164	142,287	
8607 Transfer to Debt Service Fund	31,582	32,066	31,500	32,166	
8610 Transfer to Equipment Fund	5,000	5,000	5,000	5,000	
Subtotal	<u>194,218</u>	<u>204,912</u>	<u>198,461</u>	<u>215,611</u>	5.22%
Total Expenditures	<u>\$ 781,203</u>	<u>\$ 1,051,844</u>	<u>\$ 798,483</u>	<u>\$ 1,018,338</u>	-3.19%

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
2024-2025 BUDGET**

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

Classification	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~UTILITY CAPITAL PROJECT FUND SUMMARY~					
Resources:					
Total Beginning Balance	\$ 776,721	\$ 1,047,668	\$ 890,058	\$ 765,578	N/A
Revenues & Transfers In	236,086	8,000	66,020	135,000	N/A
Total Funds Available	1,012,807	1,055,668	956,078	900,578	N/A
Uses/Deductions					
Expenditures & Transfers Out	122,749	994,921	190,500	885,000	N/A
Ending Fund Balance					
Total Ending Fund Balance	890,058	60,747	765,578	15,578	N/A
Fund Total	\$ 890,058	\$ 60,747	\$ 765,578	\$ 15,578	
Net Revenue (Expenditures)	113,337	(986,921)	(124,480)	(750,000)	

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

Fund: Improvements and Mains/Lines/ Storm Recov Account:
Utility

Classification	2021-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
<u>Revenues</u>					
4200 Grants	228,035	-	-	-	N/A
5109 Interest & MCF Deposits	8,050	4,500	66,020	135,000	N/A
7112 Bond Proceeds	-	-	-	-	N/A
7240 Premium on Bonds	-	-	-	-	N/A
Total Revenues	<u>\$ 236,086</u>	<u>\$ 4,500</u>	<u>\$ 66,020</u>	<u>\$ 135,000</u>	N/A
<u>Expenditures</u>					
Personnel	\$ -	\$ -	\$ -	\$ -	N/A
Maintenance & Supplies	-	-	-	-	N/A
Services	-	-	-	-	N/A
Debt Service	\$ -	\$ -	\$ -	\$ -	N/A
Transfers	-	-	-	-	N/A
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Capital Outlay	<u>122,749</u>	<u>491,760</u>	<u>190,500</u>	<u>885,000</u>	N/A
Total Expenditures	<u>\$ 122,749</u>	<u>\$ 491,760</u>	<u>\$ 190,500</u>	<u>\$ 885,000</u>	N/A

~AUTHORIZED POSITIONS~

Capital Outlay					
8410 Buildings	-	-	-	-	
8440 Gas Lines	108,706	124,106	180,000	110,000	
8450 Gas Regulators/Meters	-	-	-	-	
8420 Improvements	-	-	10,500	-	
8422 Water Distribution System	14,043	367,654	-	775,000	
8423 Water Plant	-	-	-	-	
8424 Telemetry	-	-	-	-	
8425 Tower Demolition	-	-	-	-	
8460 Office Equipment	-	-	-	-	
8465 Software	-	-	-	-	
8471 Water Well	-	-	-	-	
8480 Vehicles	-	-	-	-	
8490 Equipment	-	-	-	-	
Subtotal	<u>122,749</u>	<u>491,760</u>	<u>190,500</u>	<u>885,000</u>	79.97%
Total Expenditures	<u>\$ 122,749</u>	<u>\$ 491,760</u>	<u>\$ 190,500</u>	<u>\$ 885,000</u>	N/A

Project Detail

	Fund Revenues
Bond Proceeds	\$ 3,000,000
Grants - FEMA	89,368
Grants - ARP + Interest	855,682
Monthly MCF Transfer	177,556
Interest & Fee Refund Revenue	177,029
Total Revenue	4,299,634

	Spent to Date
Water Projects	
Filtration System	2,243,598
Waterline Project	44,841
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
Gas Line Work 2024	180,000
Sewer Projects	
WWTP Outfall	458,715

Total Spent to Date	3,277,747
Total Funds Available	\$ 1,021,888

Supplemental Information

**CITY OF COLUMBUS, TEXAS
2024-2025 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	\$ 42,718	\$ 56,067	\$ 56,067	\$ 56,067	\$ 56,067	\$ 266,988
8107 Longevity	222	292	292	292	292	1,390
8106 Council Attendance	1,360	1,785	1,785	1,785	1,785	8,500
8120 Social Security	3,389	4,448	4,448	4,448	4,448	21,181
8130 TMRS Retirement	5,157	6,769	6,769	6,769	6,769	32,234
8140 Health & Life Insurance	7,578	9,946	9,946	9,946	9,946	47,364
8150 Workers' Compensation	103	135	135	135	135	644
Maintenance & Supplies						
8210 General Supplies	720	945	945	945	945	4,500
8245 Office Supplies	1,560	2,048	2,048	2,048	2,048	9,750
8246 Postage	104	137	137	137	137	650
8260 Building Maintenance	800	1,050	1,050	1,050	1,050	5,000
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	8,239	10,814	10,814	10,814	10,814	51,497
8321 Dues & Subscriptions	2,240	2,940	2,940	2,940	2,940	14,000
8325 Election Expense	560	735	735	735	735	3,500
8326 Electricity	1,088	1,428	1,428	1,428	1,428	6,800
8332 Liability Insurance	760	998	998	998	998	4,750
8335 Building Insurance	634	831	831	831	831	3,959
8350 Training	2,400	3,150	3,150	3,150	3,150	15,000
8355 Outside Services	8,616	11,309	11,309	11,309	11,309	53,850
8360 Janitorial Service	720	945	945	945	945	4,500
8362 Printing & Advertising	1,168	1,533	1,533	1,533	1,533	7,300
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	640	840	840	840	840	4,000
Fire Pension	-	51,480	-	-	-	51,480
Total	\$ 108,409	\$ 193,767	\$ 142,287	\$ 142,287	\$ 142,287	729,037

**CITY OF COLUMBUS, TEXAS
2024-2025 BUDGET**

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

Fund/Department Position Title	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
GENERAL FUND:					
<u>Administration</u>					
City Manager	1.00	1.00	1.00	0.50	
Finance Director/City Secretary	1.00	1.00	1.00	1.00	
Assistant City Secretary	1.00	1.00	1.00	1.00	
Executive Assistant	-	-	-	1.00	
Subtotal	3.00	3.00	3.00	3.50	16.67%
<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	0.20	
Subtotal	0.20	0.20	0.20	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	1.00	1.00	1.00	1.00	
Laborer	1.50	1.50	1.50	1.60	
Subtotal	2.95	2.95	2.95	3.05	3.39%
Total General Fund	28.40	29.68	29.78	30.38	2.36%
UTILITY FUND:					
<u>Water Department</u>					
Superintendent	1.00	0.75	1.00	1.00	
Laborer	1.75	1.75	1.75	1.34	
Clerk	1.00	1.00	1.00	1.00	
Subtotal	3.75	3.50	3.75	3.34	-4.57%
<u>Sewer Department</u>					
City Manager	-	-	-	0.25	
Plant Operator	1.00	1.00	1.00	1.00	
Laborer	1.00	0.33	0.33	0.33	
Clerk	0.50	0.50	0.50	0.50	
Subtotal	2.50	1.83	1.83	2.08	13.66%
<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>					
City Manager	-	-	-	0.25	
Superintendent	-	0.25	-	-	
Laborer	2.75	2.33	2.33	1.73	
Clerk	1.00	1.00	1.00	1.00	
Subtotal	3.75	3.33	3.33	2.98	-10.51%
Total Utility Fund	10.50	9.16	9.41	8.90	-2.84%
TOTAL FTE's	38.90	38.84	39.19	39.28	1.13%

**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
2024-2025 BUDGET**

GROSS RECEIPTS SCHEDULE

Transferred from Utility Fund to General Fund

FY25 Budget

Department	Percent	Revenue	Gross Receipts
Water	8%	1,403,000	112,240
Sewer	8%	1,148,178	91,854
	mcf's	Per mcf	Gross Receipts
Gas	65,000	0.50	32,500
Total			236,594

FY24 Estimate

Department	Percent	Revenue	Gross Receipts
Water	8%	1,383,745	110,700
Sewer	8%	1,148,914	91,913
	mcf's	Per mcf	Gross Receipts
Gas	60,897	0.50	30,449
Total			233,061

**CITY OF COLUMBUS, TEXAS
2024-2025 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	-	95,000	30,000		125,000
Fire Department - 30	-	-	-		-
Code Enforcement Dept - 40	-	-	-		-
Parks Department - 50	100,000	-	-		100,000
Swimming Pool - 51			-		-
Golf Course - 52	15,000				15,000
Library Department - 53	-		-		-
Public Works Department - 60	677,495	-	36,802		714,297
Total-General Fund	792,495	95,000	66,802	-	954,297
Water Department - 70	75,000	-	660,805	775,000	1,510,805
Sewer Department - 71	-	-	50,000	-	50,000
Garbage Department - 72			-		-
Gas Department - 73	110,000		20,000	110,000	240,000
Total-Utility Fund	185,000	-	730,805	885,000	1,800,805
					2,755,102
Police Department-Vehicles	95,000	(Eq/Gen Fund)	1 Police Patrol Units		
Police Department - Office Equip	30,000	(Gen Fund)	Server		
Golf Course	15,000	(Gen Fund)	Maintenance Shed		
Public Works - Equipment	36,802	(Gen Fund)	Thumb/HydroVac		
Public Works - Improvements	677,495	(GLO)	Drainage Improvements		
Parks Improvements	100,000	(Gen Fund/Grant City Parks Improvements			
Water Department-WGS Project	775,000	(2016 CO/ARPA)	Waterlines		
Water Department-Equipment	735,805	(Utility/GLO)	Generator/HydroVac/Water Tower Coating		
Sewer Department-Equipment	50,000	(Utility)	Pumps/HydroVac		
Gas Department-Gas Line/Equipn	240,000	(Utility/MCF Tran Gas Line Improvements			
Total	2,755,102				
Other Major Purchases					
_ Admin 10-8355	25,000	Scanning/Records Management Program			
PW 60-8269	100,000	Street Seal Coat			
PW 60-8275	12,500	Street Signs			
Parks 50-8290	28,800	Little League Field Lighting Controls			
		Total - General			166,300
Sewer 71-8267	15,000	Diffuser Maintenance			
Sewer 71-8267	16,000	Line Maintenance/Camera Survey			
Gas 73-8267	20,000	Regulator Maintenance			
Gas 73-8355	20,000	Regulatory Reporting			
		Total - Utility			71,000