



CITY OF COLUMBUS

OPERATING BUDGET

OCTOBER 1, 2025 TO SEPTEMBER 30, 2026

This budget will raise more total property taxes than last years budget by \$114,170 or 9.08% and of that amount, \$20,922 is tax revenue to be raised from new property added to the tax role this year.

ORDINANCE NO. 290-25

AN ORDINANCE AMENDING ORDINANCE NO. 279-24 TO ADOPT A BUDGET FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026, 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 2025-2026 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, 2025 and ending September 30, 2026, 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, 2025, and ending September 30, 2026.

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, 2026.

	<u>Fiscal Year 2025-2026</u>
General Fund	\$ 5,092,510
Utility Fund	\$ 6,995,922
Hotel Occupancy Tax Fund	\$ 209,715
Equipment Fund	\$ 50,000
Fire Equipment Fund	\$ 0
Utility Maintenance Fund	\$ 0
Capital Project Fund	\$ 150,211
Debt Service 2016	\$ 189,900
Debt Service 2010	\$ 302,600

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 18th DAY OF SEPTEMBER 2025.

Signed: 
Lori An Gobert, Mayor
City of Columbus

ATTEST:


Bana Schneider, City Secretary

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

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**CITY OF COLUMBUS, TEXAS
2025-2026 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
Richard LaCourse	Fire Chief
Fred Heger	Public Works Superintendent
Utility Superintendent	Water & Gas Supervisor
Rolando Tello	Wastewater Operator
Lynnette Weido	Library Director

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

COMBINED BUDGET SUMMARY

Fund	Estimated Beginning Balance 10/1/2025	Revenues & Transfers In	Expenditures & Transfers Out	Estimated Ending Balance 9/30/2026
GOVERNMENTAL FUND TYPES:				
GENERAL FUND	\$ 999,138	\$ 5,079,017	\$ 5,091,666	\$ 986,489
SPECIAL REVENUE FUNDS:				
Equipment Fund	54,900	312,840	50,000	317,740
Fire Equipment Fund	122,757	282,403	-	405,160
Utility Maintenance Fund	-	468,903	-	468,903
Hotel Occupancy Tax Fund	361,373	205,000	209,715	356,659
Subtotal Special Revenue Funds	539,031	1,269,146	259,715	1,548,462
DEBT SERVICE FUNDS:				
Debt Service 2016	333	189,900	189,900	333
Debt Service 2005/2013	-	-	-	-
Debt Service 2010	5,693	300,471	302,600	3,564
Subtotal Debt Service	5,693	490,371	492,500	3,897
CAPITAL PROJECTS FUND	25,211	125,000	150,211	0
TOTAL GOVERNMENTAL FUNDS	1,569,073	6,963,535	5,994,092	2,538,849
PROPRIETARY FUND TYPES:				
UTILITY FUND	2,379,893	6,687,629	6,995,922	2,071,600
TOTAL PROPRIETARY FUNDS	2,379,893	6,687,629	6,995,922	2,071,600
GRAND TOTAL	\$ 3,948,966	\$ 13,651,163	\$ 12,990,013	\$ 4,610,449

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

Budget Fund Summary

	Fund			
	General	Utility	2016 Water/Gas/Sewer Impr. Proj.	Combined Utility
FY 25/26 Est. Starting Balance	999,138	2,379,893	25,211	2,405,104
FY 25/26 Budgeted Revenues	5,079,017	6,687,629	125,000	6,812,629
FY 25/26 Budgeted Expenditures	5,091,666	6,995,922	150,211	7,146,133
Net Revenues/(Net Expenditures)	(12,649)	(308,293)	(25,211)	(333,504)
25/26 Year End Balance	986,489	2,071,600	0	2,071,600

W/O Capital Expenditures	General	Combined Utility	Gain/(Loss)
FY 25/26 Budgeted Revenues	4,463,701	5,075,129	
FY 25/26 Budgeted Expenditures	4,351,666	5,094,059	
Net Revenues/(Net Expenditures)	112,035	(18,930)	93,105

	Fund					
	Equipment	Hotel Tax	Fire Equipment	Utility Maintenance Fund	Debt Service 2016	Debt Service 08/10
FY 25/26 Est. Starting Balance	54,900	361,373	122,757	-	333	5,693
FY 25/26 Budgeted Revenues	312,840	205,000	282,403	468,903	189,900	300,471
FY 25/26 Budgeted Expenditures	50,000	209,715	-	-	189,900	302,600
Net Revenues/(Net Expenditures)	262,840	(4,715)	282,403	468,903	-	(2,129)
25/26 Year End Balance	317,740	356,659	405,160	468,903	333	3,564

	Fund
	Capital Project
FY 25/26 Est. Starting Balance	25,211
FY 25/26 Budgeted Revenues	125,000
FY 25/26 Budgeted Expenditures	150,211
Net Revenues/(Net Expenditures)	(25,211)
25/26 Year End Balance	-

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
2025-2026 BUDGET**

FYE 2026 General Fund Long-Term Financial Plan

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimate 2024-2025	Budget 2025-2026
Beginning Fund Balance	1,279,286	1,267,540	1,328,172	1,023,815	999,138
Revenues:					
Property Taxes	958,206	990,135	1,074,444	1,176,629	1,272,979
Other Local Taxes	1,512,393	1,653,703	1,688,309	1,569,112	1,495,000
Licenses/Permits/Fees	63,256	142,495	62,357	105,283	140,475
Capital & Property	4,832	20,823	43,156	15,995	20,000
Municipal Court	78,339	82,821	57,277	64,576	62,160
Public Safety	10,116	58,698	30,584	14,897	1,500
Fire Department	7,360	6,950	149,379	-	-
Library	55,123	130,242	83,329	210,858	44,544
Recreation	24,760	12,240	34,321	10,290	10,510
Miscellaneous	220,207	443,277	30	561,503	883,585
Transfers	746,352	895,415	1,550,138	1,008,134	1,148,265
Other Sources	-	-	-	-	-
Total Revenue	3,680,944	4,436,799	4,773,324	4,737,277	5,079,017
Operating Expenditures:					
Personnel	2,126,694	2,342,091	2,409,220	2,615,388	2,673,975
Maintenance & Supplies	646,339	613,429	633,817	616,660	685,525
Services	498,594	579,667	573,618	687,718	916,327
Transfers	35,000	35,000	98,170	72,500	75,840
Total Operating Expenditures	3,306,627	3,570,187	3,714,825	3,992,266	4,351,666
Non-Operating Expenditures:					
Debt Service	-	-	-	-	-
Capital Outlay	386,063	805,980	1,362,857	769,687	740,000
Total Non-Operating Expenditures	386,063	805,980	1,362,857	769,687	740,000
Total Expenditures	3,692,690	4,376,167	5,077,682	4,761,954	5,091,666
Ending Fund Balance	1,267,540	1,328,172	1,023,815	999,138	986,489
Calculation of available funds:					
Ending Fund Balance	1,267,540	1,328,172	1,023,815	999,138	986,489
Less 20% required minimum balance	661,325	714,037	742,965	798,453	870,333
Excess funds available for capital projects	606,214	614,135	280,850	200,685	116,156
Tax rate variable:					
General Fund	0.25734	0.25734	0.25734	0.26471	0.26566
Debt Service Fund	0.02658	0.02658	0.02658	0.02529	0.01888
Total	0.28392	0.28392	0.28392	0.29000	0.28454
Staffing variable:					
Full-time equivalent positions	29.10	28.40	28.40	28.98	31.15
Average cost per FTE	73,082	82,468	84,832	90,248	85,842

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

FYE 2026 General Fund Long-Term Financial Plan

2026-2027	2027-2028	2028-2029
986,489	348,166	(316,311)
1,311,168	1,351,503	1,412,048
1,539,850	1,616,843	1,697,685
144,689	149,030	153,501
20,600	21,218	21,855
64,025	65,946	67,924
1,545	1,591	1,639
-	-	-
45,880	47,256	48,674
10,825	11,150	11,485
232,597	239,575	246,762
512,713	528,094	543,937
-	-	-
3,883,893	4,032,206	4,205,509
2,754,194	2,836,820	2,921,924
706,091	727,273	749,092
943,816	972,131	1,001,295
78,115	80,459	82,872
4,482,216	4,616,683	4,755,183
-	-	-
40,000	80,000	39,000
40,000	80,000	39,000
4,522,216	4,696,683	4,794,183
348,166	(316,311)	(904,984)
348,166	(316,311)	(904,984)
896,443	923,337	951,037
(548,278)	(1,239,647)	(1,856,021)
0.26566	0.26566	0.26566
0.01888	0.01888	0.01888
0.28454	0.28454	0.28454
31.15	31.15	31.15
88,417	91,070	93,802

GENERAL FUND FINANCIAL PROJECTION

The plan presents the General Fund over eight fiscal years: three previous years, the estimate for FYE 2025, the budget for FYE 2026 and three projected years. The projections made for fiscal years 2027-2029 make the following assumptions.

Assumes ad valorem property values will increase in FY27, FY28, and FY29 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
2025-2026 BUDGET**

GENERAL FUND SUMMARY

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
Resources:					
Total Beginning Balance	\$ 1,328,172	\$ 1,385,444	\$ 1,023,815	\$ 999,138	-27.88%
Revenues & Transfers In	4,773,324	4,685,370	4,737,277	5,079,017	8.40%
Total Funds Available	6,101,496	6,070,814	5,761,092	6,078,155	0.12%
Uses/Deductions					
Expenditures & Transfers Out	5,077,682	4,943,546	4,761,954	5,091,666	3.00%
Ending Fund Balance					
Total Ending Fund Balance	1,023,815	1,127,268	999,138	986,489	-12.49%
Reserved for Contingencies	-	-	-	-	
Reserved for Future Expenditures	-	-	-	-	
Unreserved Fund Balance	1,023,815	1,127,268	999,138	986,489	
Total Expenditures	5,077,682	4,943,546	4,761,954	5,091,666	
Less: Capital Expenditures	1,362,857	954,297	769,687	740,000	
Operating Expenditures	3,714,825	3,989,249	3,992,266	4,351,666	
Target Fund Balance - 20% of Operating Expenditures	742,965	797,850	798,453	870,333	
Actual Fund Balance	1,023,815	1,127,268	999,138	986,489	
Difference	280,850	329,418	200,685	116,156	
Net Revenue (Expenditures)	(304,357)	(258,176)	(24,677)	(12,649)	

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

GENERAL FUND REVENUE DETAIL

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
<u>PROPERTY TAXES:</u>					
05-3150 Property Tax: Current	\$ 1,047,839	\$ 1,154,058	\$ 1,151,023	\$ 1,254,479	8.70%
05-3200 Property Tax: Delinquent	13,539	6,500	14,484	10,000	53.85%
05-3300 Property Tax: P & I	13,066	7,500	11,121	8,500	13.33%
Subtotal	1,074,444	1,168,058	1,176,629	1,272,979	8.98%
<u>OTHER LOCAL TAXES</u>					
05-3400 Sales Tax	1,443,705	1,450,000	1,325,000	1,250,000	-13.79%
05-3500 Franchise Fees	212,822	200,000	215,000	215,000	7.50%
05-3700 Mixed Beverage Tax	31,782	28,000	29,112	30,000	7.14%
Subtotal	1,688,309	1,678,000	1,569,112	1,495,000	-10.91%
<u>LICENSES/PERMITS/FEES</u>					
05-3900 Beverage Permits	1,520	3,000	1,825	500	-83.33%
05-3910 Building Permits	36,309	35,000	85,000	120,000	242.86%
05-3920 License: Dog	206	75	40	75	0.00%
05-3930 Park Permits	775	700	925	900	28.57%
05-3940 Building-E Permits	3,457	-	5,335	5,000	N/A
05-3950 Mechanical Permits	5,029	4,000	5,425	5,000	25.00%
05-3960 Plumbing Permits	2,860	3,500	2,948	3,000	-14.29%
05-3980 Peddling Permits	100	100	30	100	0.00%
05-3990 Other Permits	655	600	630	600	N/A
05-6200 Dog Impoundment Fee	-	75	535	150	100.00%
05-6201 Dog Vaccination Fee	12	50	49	50	0.00%
05-6900 Cemetery Burial Fee	100	100	-	100	0.00%
05-7200 Miscellaneous	11,334	7,500	2,541	5,000	-33.33%
Subtotal	62,357	54,700	105,283	140,475	156.81%
<u>CAPITAL & PROPERTY</u>					
05-5100 Investments & Interest	43,156	20,000	15,995	20,000	0.00%
05-5200 Leases & Rentals	-	-	-	-	N/A
05-7500 Gain on Sale of Assets	-	-	-	-	N/A
Subtotal	43,156	20,000	15,995	20,000	0.00%

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

GENERAL FUND REVENUE DETAIL

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~REVENUE DETAIL (Continued)~					
<u>MUNICIPAL COURT</u>					
11-4000 Court Fines	44,223	45,000	52,753	50,000	11.11%
11-7205 Arrest Fees	1,664	1,750	1,583	1,750	0.00%
11-7206 Driving Safety Course Fees	290	500	300	500	0.00%
11-7201 Warrant Fees	2,670	3,000	3,180	3,000	0.00%
11-7209 Traffic Fees	468	650	569	650	0.00%
11-7211 Child Safety Fees	150	125	150	150	20.00%
11-7213 Administrative Fees	340	225	420	225	0.00%
11-7214 Court Security Fees	1,601	1,575	1,363	1,575	0.00%
11-7215 Court Technology Fees	1,334	1,300	1,139	1,300	0.00%
11-7216 Omnibase	328	500	367	500	0.00%
11-7217 City Judicial Fee	-	10	5	10	0.00%
11-7200 Miscellaneous	4,209	2,500	2,748	2,500	0.00%
Subtotal	57,277	57,135	64,576	62,160	8.79%
<u>PUBLIC SAFETY</u>					
20-7200 Miscellaneous	2,255	500	2,252	500	0.00%
20-4200 Grants	-	-	-	-	N/A
20-7500 Gain on Sale of Assets	25,710	-	10,000	-	N/A
20-4401 Donations	-	-	30	-	N/A
20-4402 Forfeiture Revenue	-	-	-	-	N/A
20-4403 LEOSE Revenue	2,619	1,000	2,615	1,000	0.00%
Subtotal	30,584	1,500	14,897	1,500	0.00%
<u>FIRE DEPARTMENT</u>					
30-4200 Grants	75,000	-	-	-	
30-4401 Donations	-	-	-	-	N/A
30-7200 Miscellaneous	33,709	-	-	-	N/A
30-7500 Gain on Sale of Assets	40,670	-	-	-	N/A
Subtotal	149,379	-	-	-	N/A
<u>LIBRARY</u>					
53-4400 County Contributions	5,000	5,000	5,000	5,000	0.00%
53-4200 Grants	14,000	-	22,917	-	N/A
53-4401 Donations	17,248	-	176,184	34,294	N/A
53-5200 Lease & Rentals	670	200	161	200	0.00%
53-7202 Fines & Fees	1,555	1,500	1,601	1,500	0.00%
53-7203 Memorials	485	50	425	50	0.00%
53-7204 Copies	3,571	3,500	4,334	3,500	0.00%
53-7200 Miscellaneous	800	-	236	-	N/A
53-7500 Gain on Sale of Fixed Assets	40,000	-	-	-	
Subtotal	83,329	10,250	210,858	44,544	334.57%
<u>RECREATION</u>					
52-4200 Golf Course Grants	23,807	-	-	-	0.00%
51-6100 Pool Admissions	9,074	9,500	8,315	8,500	-10.53%
51-7200 Pool Concessions	1,440	1,500	1,975	2,000	33.33%
Subtotal	34,321	11,010	10,290	10,510	-4.54%

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

GENERAL FUND REVENUE DETAIL

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~REVENUE DETAIL (Continued)~					
<u>MISCELLANEOUS</u>					
05-4200 Grants	-	-	-	-	N/A
10-4200 Grants	-	40,000	85,000	265,000	N/A
10-7200 Miscellaneous	30	-	-	-	N/A
40-7200 Miscellaneous	-	-	-	24,511	N/A
50-4200 Grants	-	50,000	-	268,758	N/A
50-7200 Miscellaneous	-	-	60,000	-	N/A
50-7500 Gain on Sale of Fixed Assets	-	-	2,340	-	N/A
60-4200 Grants	-	677,495	395,533	325,316	N/A
60-6500 Sale of Materials	-	-	-	-	N/A
60-7200 Miscellaneous	-	-	-	-	N/A
60-7500 Gain on Sale of Fixed Assets	-	-	18,630	-	N/A
Subtotal	30	767,495	561,503	883,585	N/A
<u>TRANSFERS</u>					
05-3550 Utility Gross Receipts Fee	235,408	236,594	237,303	260,751	10.21%
20-7100 From Equipment Fund	27,000	20,000	20,000	25,000	25.00%
60-7100 From Equipment Fund	-	-	-	6,370	N/A
30-7100 From Fire Equip. Fund	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	184,365	193,767	211,458	237,786	22.72%
05-7171 From Sewer Department	132,105	142,287	166,458	192,786	35.49%
05-7172 From Garbage Department	132,105	142,287	166,458	192,786	35.49%
05-7173 From Gas Department	132,105	142,287	166,458	192,786	35.49%
05-7175 From Utility Department	-	-	-	-	N/A
Subtotal	1,550,138	917,222	1,008,134	1,148,265	
TOTAL REVENUES	\$ 4,773,324	\$ 4,685,370	\$ 4,737,277	\$ 5,079,017	8.40%

**CITY OF COLUMBUS, TEXAS
2025-2026 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 decrease by \$0.006353 per \$100 valuation.

RIGHT OF WAY FEES

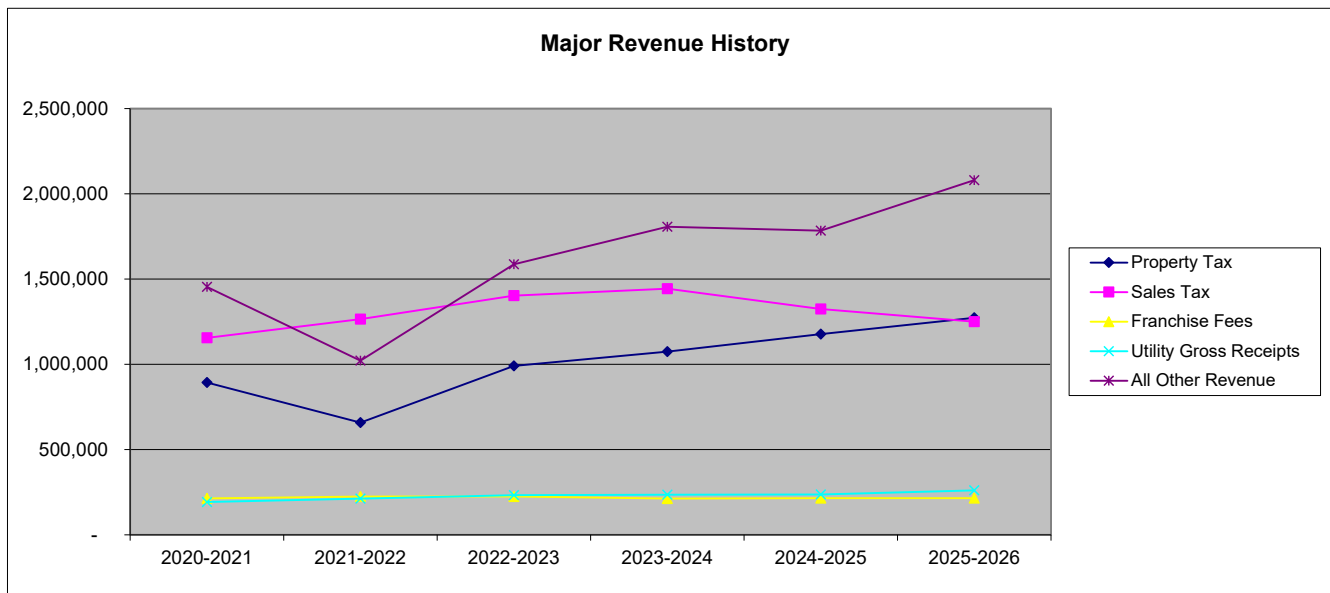
The City receives a use fee from utility providers operating within the City's rights-of-way. Right of way fees are regulated by state and federal law therefore the City has no means of increasing right of way fee revenues.

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.



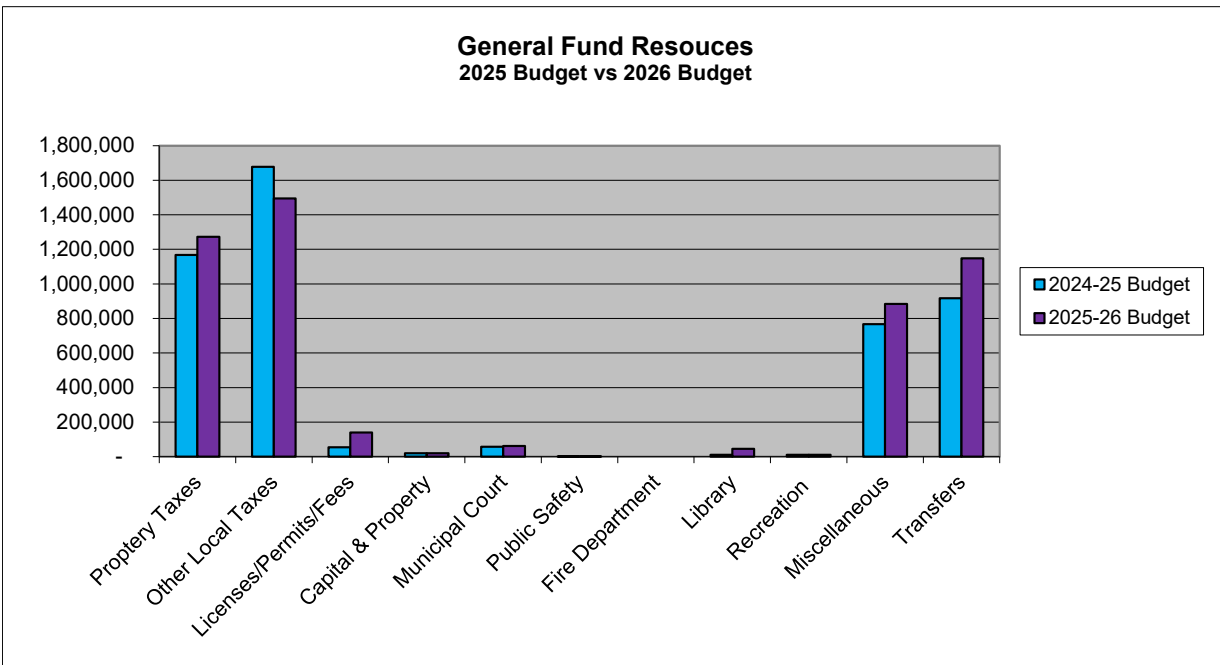
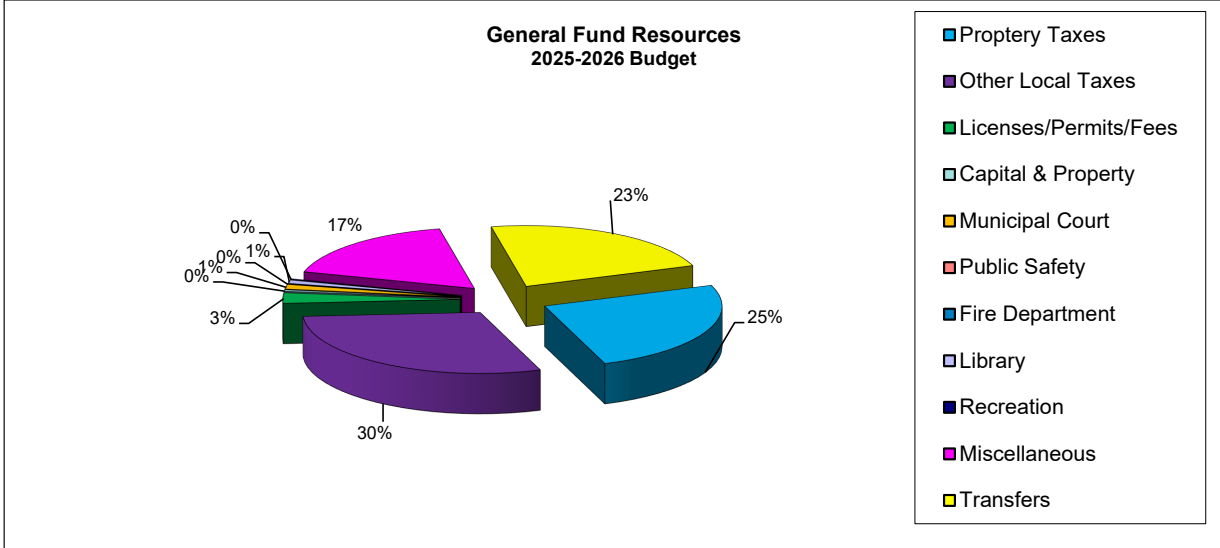
	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated 2024-2025	Budgeted 2025-2026
Property Tax	893,154	658,206	990,135	1,074,444	1,176,629	1,272,979
Sales Tax	1,155,086	1,264,959	1,402,643	1,443,705	1,325,000	1,250,000
Franchise Fees	213,807	223,954	225,012	212,822	215,000	215,000
Utility Gross Receipts	192,537	212,296	233,032	235,408	237,303	260,751
All Other Revenue	1,454,105	1,021,529	1,585,977	1,806,945	1,783,346	2,080,287
TOTAL	3,908,689	3,380,944	4,436,799	4,773,324	4,737,277	5,079,017

**CITY OF COLUMBUS, TEXAS
2025-2026 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
2025-2026 BUDGET**

GENERAL FUND EXPENDITURE SUMMARY

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 2,409,220	\$ 2,630,208	\$ 2,615,388	\$ 2,673,975	1.66%
Maintenance & Supplies	633,817	646,265	616,660	685,525	6.07%
Services	573,618	662,776	687,718	916,327	38.26%
Transfers	98,170	50,000	72,500	75,840	51.68%
Subtotal	3,714,825	3,989,249	3,992,266	4,351,666	9.08%
Capital Outlay	1,362,857	954,297	769,687	740,000	-22.46%
Total Expenditures	5,077,682	4,943,546	4,761,954	5,091,666	3.00%

~AUTHORIZED POSITIONS~

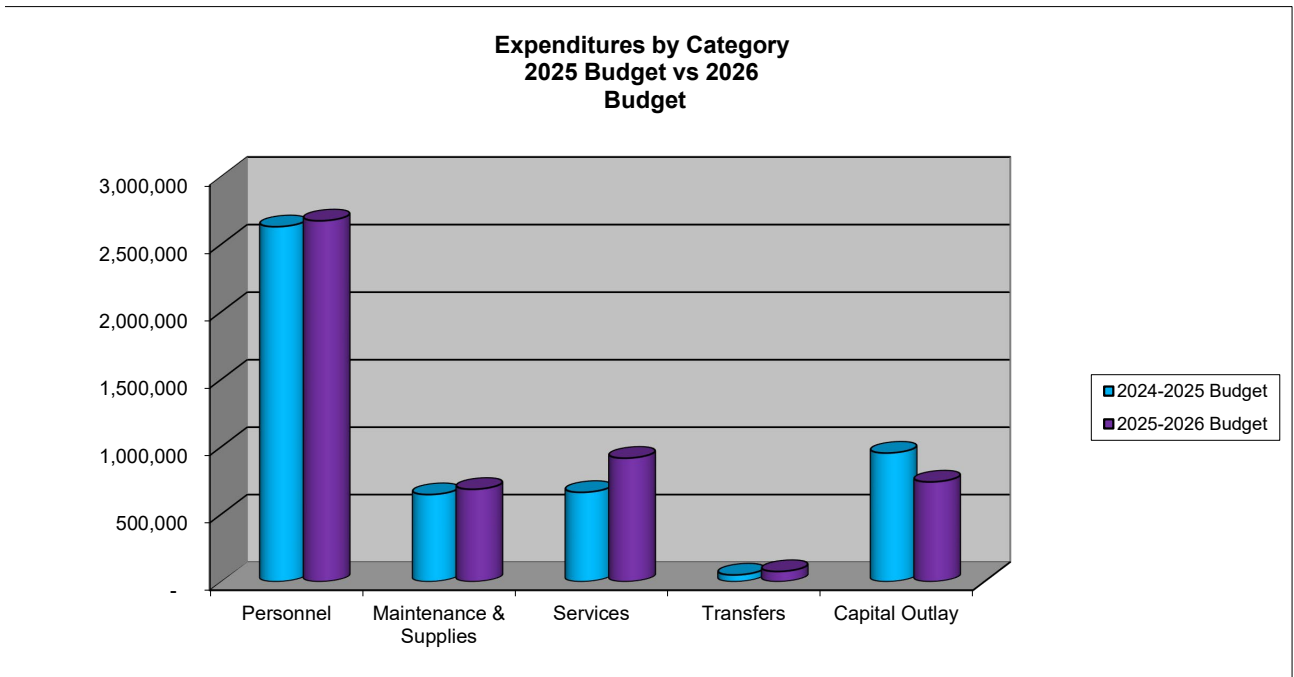
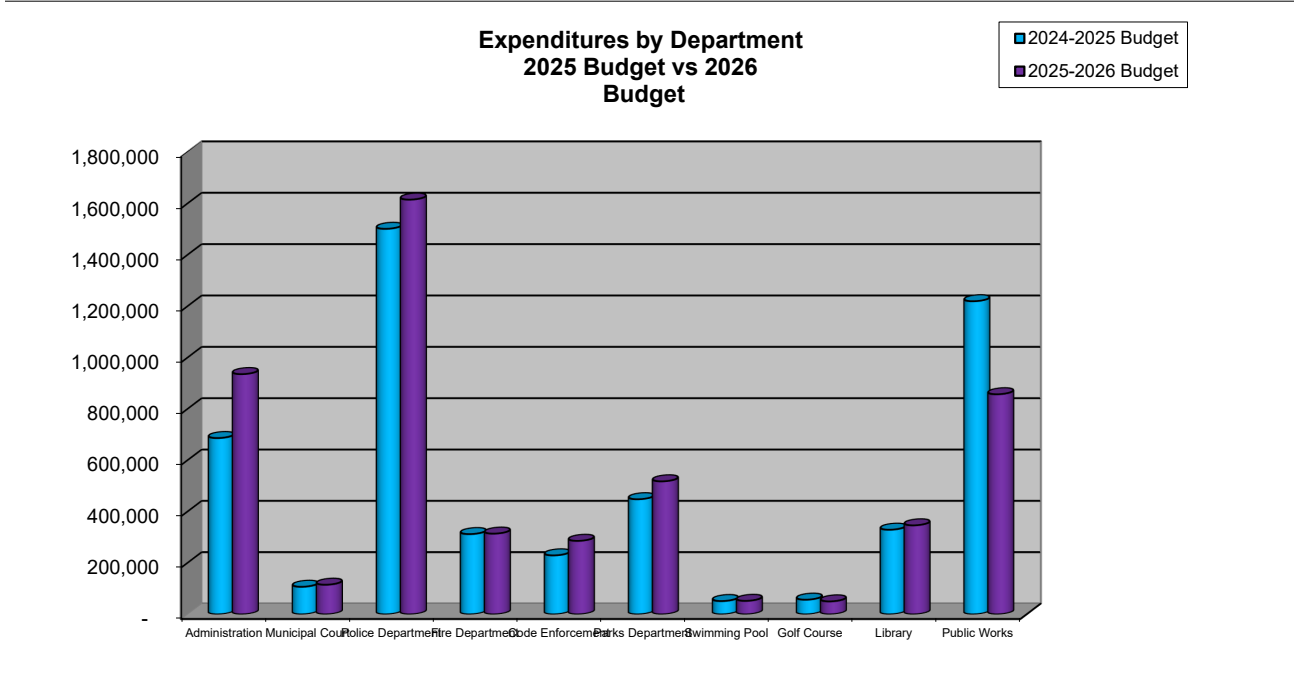
Administration	3.00	3.00	3.00	3.50	16.67%
Municipal Court	1.50	1.50	1.50	1.50	0.00%
Police Department	12.00	12.00	12.00	12.00	0.00%
Fire Department	-	-	0.20	0.20	100.00%
Code Enforcement	1.00	2.28	2.28	3.05	33.77%
Parks Department	3.35	3.35	3.45	3.45	2.99%
Swimming Pool	0.90	0.90	0.90	0.90	0.00%
Golf 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	31.15	5.66%

~DEPARTMENT SUMMARY~

Administration	\$ 646,042	\$ 686,857	\$ 772,359	\$ 936,028	36.28%
Municipal Court	91,090	107,117	104,251	115,140	7.49%
Police Department	1,427,574	1,501,634	1,414,482	1,615,401	7.58%
Fire Department	1,276,654	312,430	293,930	314,291	0.60%
Code Enforcement	168,378	229,585	196,262	286,108	24.62%
Parks Department	412,632	448,355	387,773	518,159	15.57%
Swimming Pool	48,563	51,452	48,084	52,264	1.58%
Golf Course	75,373	56,813	68,563	50,182	-11.67%
Library	309,020	329,515	477,820	346,578	5.18%
Public Works	622,357	1,219,788	998,431	857,514	-29.70%
Total Expenditures	\$ 5,077,682	\$ 4,943,546	\$ 4,761,954	\$ 5,091,666	3.00%

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

GENERAL FUND EXPENDITURES SUMMARY



**CITY OF COLUMBUS, TEXAS
2025-2026 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
2025-2026 BUDGET**

Fund:
General

Department:
Administration

Account:
01-10

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 373,085	\$ 378,301	\$ 375,725	\$ 393,235	3.95%
Maintenance & Supplies	56,889	65,700	60,609	69,950	6.47%
Services	210,819	242,856	334,625	462,843	90.58%
Subtotal	640,794	686,857	770,959	926,028	34.82%
Capital Outlay	5,248	-	1,400	10,000	
Total Expenditures	\$ 646,042	\$ 686,857	\$ 772,359	\$ 936,028	36.28%

~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	\$ 275,455	\$ 266,988	\$ 264,434	\$ 283,651	
8107 Longevity	1,660	1,390	1,390	1,620	
8106 Council Attendance	7,500	8,500	7,475	8,500	
8120 Social Security	19,805	21,181	19,750	23,269	
8130 TMRS Retirement	33,019	32,234	31,732	35,577	
8140 Health & Life Insurance	35,046	47,364	50,378	39,918	
8150 Workers' Compensation	600	644	566	700	
Subtotal	373,085	378,301	375,725	393,235	3.95%

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

Fund:
General

Department:
Administration

Account:
01-10

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	4,491	4,500	5,723	6,000	
8245 Office Supplies	7,336	9,750	6,200	8,000	
8246 Postage	687	650	600	650	
8260 Building Maintenance	3,374	5,000	3,886	5,000	
8263 Office Equipment Maint	-	300	-	300	
8264 Software Maintenance	36,825	38,000	41,400	45,000	
8267 Equipment Maintenance	4,178	7,500	2,800	5,000	
Subtotal	56,889	65,700	60,609	69,950	6.47%
Services					
8317 Appraisal District Fee	48,658	51,497	63,545	67,993	
8321 Dues & Subscriptions	13,892	14,000	13,500	14,000	
8325 Election Expense	1,406	3,500	1,805	3,500	
8326 Electricity	7,129	6,800	6,169	6,800	
8332 Liability Insurance	9,456	4,750	5,288	5,750	
8335 Building Insurance	3,443	3,959	3,891	4,000	
8350 Training	9,575	15,000	10,518	15,000	
8355 Outside Services	30,910	53,850	56,112	57,000	
8360 Janitorial Service	4,238	4,500	5,195	5,500	
8362 Printing & Advertising	6,827	7,300	5,578	7,300	
8363 Professional Services	34,155	35,000	119,155	230,000	
8367 Legal Fees	24,527	25,000	18,850	20,000	
8370 Rent/Lease	2,403	3,500	6,707	7,500	
8380 Telephone	8,352	8,400	9,463	9,750	
8390 Miscellaneous	4,048	4,000	5,844	5,750	
8392 Economic Dev	1,800	1,800	3,005	3,000	
8394 Public Relations	-	-	-	-	
Subtotal	210,819	242,856	334,625	462,843	90.58%
Capital Outlay					
8420 Improvements	-	-	1,400	10,000	
8460 Office Equipment	5,248	-	-	-	
Subtotal	5,248	-	1,400	10,000	N/A
Total Expenditures	\$ 646,042	\$ 686,857	\$ 772,359	\$ 936,028	36.28%

**CITY OF COLUMBUS, TEXAS
2025-2026 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
2025-2026 BUDGET**

Fund:
General

Department:
Municipal Court

Account:
01-11

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 75,765	\$ 81,972	\$ 84,241	\$ 85,494	4.30%
Maintenance & Supplies	7,999	11,000	6,432	11,000	0.00%
Services	7,327	14,145	13,578	18,645	31.82%
Subtotal	91,090	107,117	104,251	115,140	7.49%
Capital Outlay	-	-	-	-	
Total Expenditures	\$ 91,090	\$ 107,117	\$ 104,251	\$ 115,140	7.49%

~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	\$ 48,770	\$ 50,376	\$ 52,725	\$ 56,045	
8107 Longevity	1,200	1,240	1,238	1,270	
8120 Social Security	3,731	3,949	4,264	4,385	
8130 TMRS Retirement	5,997	6,219	6,327	6,904	
8140 Health & Life Insurance	15,971	20,081	19,593	16,773	
8150 Workers' Compensation	95	107	94	118	
Subtotal	75,765	81,972	84,241	85,494	4.30%

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

Fund:
General

Department:
Municipal Court

Account:
01-11

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	215	1,000	551	1,000	
8245 Office Supplies	4,505	5,000	1,381	5,000	
8264 Software Maintenance	2,551	5,000	4,500	5,000	
8267 Equipment Maintenance	728	-	-	-	
Subtotal	7,999	11,000	6,432	11,000	0.00%
Services					
8332 Liability Insurance	313	345	359	345	
8338 Municipal Court Jury Fees	-	600	292	600	
8350 Training	952	2,500	500	2,500	
8363 Professional Services	1,357	2,500	575	2,500	
8364 Warrant Collect Service	-	50	-	50	
8367 Legal Fees	4,353	7,500	11,500	12,000	
8380 Telephone	352	550	352	550	
8390 Miscellaneous	(1)	100	-	100	
Subtotal	7,327	14,145	13,578	18,645	31.82%
Capital Outlay					
8465 Software	-	-	-	-	
Subtotal	-	-	-	-	N/A
Total Expenditures	\$ 91,090	\$ 107,117	\$ 104,251	\$ 115,140	7.49%

**CITY OF COLUMBUS, TEXAS
2025-2026 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
2025-2026 BUDGET**

Fund:
General

Department:
Police

Account:
01-20

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 1,057,242	\$ 1,169,349	\$ 1,130,756	\$ 1,194,977	2.19%
Maintenance & Supplies	103,846	128,500	100,414	126,000	-1.95%
Services	79,650	73,785	65,120	74,424	0.87%
Transfers	25,000	5,000	5,000	10,000	100.00%
Subtotal	1,265,738	1,376,634	1,301,290	1,405,401	2.09%
Capital Outlay	161,835	125,000	113,192	210,000	
Total Expenditures	\$ 1,427,574	\$ 1,501,634	\$ 1,414,482	\$ 1,615,401	7.58%

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
Police Chief	1.00	1.00	1.00	1.00	
Police Captain	-	-	1.00	-	
Police Lieutenant	1.00	1.00	1.00	2.00	
Police Sergeant	3.00	3.00	1.00	2.00	
Police Detective	-	-	1.00	1.00	
Police Corporal	-	-	2.00	-	
Patrol Officer	6.00	6.00	4.00	5.00	
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	\$ 696,644	\$ 748,485	\$ 724,671	\$ 790,942	
8103 Wages, Overtime	29,620	20,000	49,712	20,000	
8104 Mental Health Transport	120	5,000	120	6,000	
8107 Longevity	4,865	5,025	4,980	3,700	
8108 Certification Pay	33,928	40,000	34,518	40,000	
8109 Hiring Incentive	141	5,000	2,500	5,000	
8120 Social Security	57,550	62,999	61,399	66,222	
8130 TMRS Retirement	89,845	98,924	95,854	103,953	
8140 Health & Life Insurance	124,963	161,794	137,562	135,907	
8150 Workers' Compensation	19,566	22,122	19,440	23,254	
Subtotal	1,057,242	1,169,349	1,130,756	1,194,977	2.19%

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

Fund:
General

Department:
Police

Account:
01-20

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	17,363	25,000	11,764	25,000	
8240 Gas & Oil	37,192	40,000	32,573	40,000	
8245 Office Supplies	4,493	6,500	7,204	7,500	
8264 Software Maint	18,166	18,500	19,834	20,000	
8266 Vehicle Maintenance	18,420	25,000	15,562	20,000	
8267 Equipment Maint	-	5,000	4,977	5,000	
8285 Wearing Apparel	8,211	8,500	8,500	8,500	
Subtotal	103,846	128,500	100,414	126,000	-1.95%
Services					
8321 Dues & Subscriptions	546	800	546	800	
8332 Liability Insurance	5,470	6,039	6,288	7,231	
8333 Vehicle Insurance	3,116	3,696	4,907	5,643	
8350 Training	5,521	6,000	5,530	6,000	
8351 LEOSE Expenses	2,559	1,500	1,500	1,500	
8355 Outside Services	37,030	25,000	23,500	25,000	
8362 Printing & Advertising	-	500	-	500	
8363 Professional Services	8,530	12,000	5,128	8,000	
8370 Rent/Lease	2,064	3,000	3,971	4,500	
8371 Arrestee Medical Treat	-	250	-	250	
8380 Telephone	13,422	14,500	13,500	14,500	
8390 Miscellaneous	1,393	500	250	500	
Subtotal	79,650	73,785	65,120	74,424	0.87%
Capital Outlay					
8460 Office Equipment	-	30,000	20,320	-	
8465 Software	-	-	-	-	
8480 Vehicles	161,835	95,000	92,872	210,000	
8490 Equipment	-	-	-	-	
Subtotal	161,835	125,000	113,192	210,000	68.00%
Transfers					
8610 Transfer to Equipment Fund	25,000	5,000	5,000	10,000	
Subtotal	25,000	5,000	5,000	10,000	
Total Expenditures	\$ 1,427,574	\$ 1,501,634	\$ 1,414,482	\$ 1,615,401	7.58%

**CITY OF COLUMBUS, TEXAS
2025-2026 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
2025-2026 BUDGET**

Fund:
General

Department:
Fire

Account:
01-30

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 49,670	\$ 67,272	\$ 36,750	\$ 62,006	-7.83%
Maintenance & Supplies	147,224	99,700	101,065	97,200	-2.51%
Services	84,298	105,458	93,615	105,085	-0.35%
Transfers	68,170	40,000	62,500	50,000	25.00%
Subtotal	349,362	312,430	293,930	314,291	0.60%
Capital Outlay	927,291	-	-	-	
Total Expenditures	\$ 1,276,654	\$ 312,430	\$ 293,930	\$ 314,291	0.60%

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

~EXPENDITURE DETAIL~					
Personnel					
8102 Wages	\$ 6,322	\$ 9,050	\$ -	\$ 10,400	
8107 Longevity	57	5	-	-	
8120 Social Security	522	693	-	796	
8130 TMRS Retirement	4,997	1,087	-	1,248	
8140 Health & Life Insurance	1,471	2,685	-	2,253	
8150 Workers' Compensation	241	252	-	289	
8131 Retired Fireman Ben	36,060	51,480	36,750	45,000	
8160 Disability Insurance	-	2,020	-	2,020	
Subtotal	49,670	67,272	36,750	62,006	-7.83%
Maintenance & Supplies					
8210 General Supplies	5,235	8,000	11,071	10,000	
8227 Fire/Rescue	9,112	5,500	3,321	5,500	
8240 Gas & Oil	3,975	7,000	4,808	5,500	
8245 Office Supplies	311	300	300	300	
8260 Building Maintenance	29,529	20,000	19,596	20,000	
8264 Software Maintenance	771	900	531	900	
8266 Vehicle Maintenance	70,209	25,000	24,568	25,000	
8267 Equipment Maintenance	14,668	15,000	13,643	15,000	
8285 Wear Apparel	13,413	18,000	23,228	15,000	
Subtotal	147,224	99,700	101,065	97,200	-2.51%

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

Fund:
General

Department:
Fire

Account:
01-30

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Services					
8321 Dues & Subscriptions	12,804	14,500	14,460	14,500	
8326 Electricity	4,880	5,000	4,925	5,000	
8328 Firemen Attend Bonus	6,300	7,000	5,790	7,000	
8332 Liability Insurance	480	552	575	661	
8333 Vehicle Insurance	8,080	9,292	12,337	13,570	
8335 Building Insurance	1,599	1,839	1,808	2,079	
8350 Training	3,313	8,500	8,500	8,500	
8355 Outside Services	32,520	45,000	36,880	40,000	
8360 Janitorial Service	1,225	1,225	1,296	1,225	
8363 Professional Services	-	5,000	-	5,000	
8380 Telephone	6,548	7,500	7,045	7,500	
8390 Miscellaneous	-	50	-	50	
Subtotal	84,298	105,458	93,615	105,085	-0.35%
Capital Outlay					
8420 Improvements	98,127	-	-	-	
8490 Equipment	-	-	-	-	
8480 Vehicles	829,164	-	-	-	
Subtotal	927,291	-	-	-	N/A
Transfers					
8611 Transfer to Fire Equip Fund	68,170	40,000	62,500	50,000	
Subtotal	68,170	40,000	62,500	50,000	25.00%
Total Expenditures	<u>\$ 1,276,654</u>	<u>\$ 312,430</u>	<u>\$ 293,930</u>	<u>\$ 314,291</u>	0.60%

**CITY OF COLUMBUS, TEXAS
2025-2026 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
2025-2026 BUDGET**

Fund:
General

Department:
Code Enforcement

Account:
01-40

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 149,234	\$ 169,734	\$ 164,704	\$ 229,797	35.39%
Maintenance & Supplies	12,026	28,050	16,559	23,800	-15.15%
Services	6,618	31,301	14,499	31,512	0.67%
Transfers	500	500	500	1,000	100.00%
Subtotal	<u>168,378</u>	<u>229,585</u>	<u>196,262</u>	<u>286,108</u>	24.62%
Capital Outlay	-	-	-	-	
Total Expenditures	<u>\$ 168,378</u>	<u>\$ 229,585</u>	<u>\$ 196,262</u>	<u>\$ 286,108</u>	24.62%

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
Building Inspector	1.00	1.00	1.00	1.00	
Fire Marshall	-	0.48	0.48	0.25	
Deputy Fire Marshal	-	-	-	0.80	
Assistant Builing Inspector	-	0.80	0.80	1.00	
Total Personnel	<u>1.00</u>	<u>2.28</u>	<u>2.28</u>	<u>3.05</u>	33.77%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 106,971	\$ 120,302	\$ 113,736	\$ 165,318	
8103 Wages, Overtime	78	200	112	200	
8107 Longevity	693	735	528	830	
8120 Social Security	8,270	9,275	8,779	12,726	
8130 TMRS Retirement	12,252	14,563	13,725	18,545	
8140 Health & Life Insurance	20,575	24,211	27,429	31,555	
8150 Workers' Compensation	395	448	394	623	
Subtotal	<u>149,234</u>	<u>169,734</u>	<u>164,704</u>	<u>229,797</u>	35.39%

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

Fund:
General

Department:
Code Enforcement

Account:
01-40

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 Gen Supplies	1,820	2,000	250	1,500	
8216 Fire Prevention	1,236	1,500	1,050	1,500	
8226 Dog Pound Supplies	451	750	200	750	
8240 Gas, Oil, Lubricants	2,640	4,000	2,324	3,000	
8245 Office Supplies	1,915	300	143	300	
8264 Software Maintenance	1,737	15,000	10,000	12,500	
8266 Vehicle Maintenance	1,919	3,500	2,592	3,500	
8285 Wearing Apparel	308	1,000	-	750	
Subtotal	12,026	28,050	16,559	23,800	-15.15%
Services					
8321 Dues & Subscriptions	103	1,300	750	1,000	
8332 Liability Insurance	59	68	71	81	
8333 Vehicle Insurance	329	378	502	552	
8335 Building Insurance	352	405	398	458	
8350 Training	572	3,500	506	3,500	
8363 Professional Services	1,292	850	37	850	
8366 Demolition Services	13	15,000	-	15,000	
8367 Legal Fees	-	800	-	800	
8370 Rent/Lease	-	8,500	8,770	8,770	
8380 Telephone	3,899	5,000	3,465	5,000	
8388 Mowing Services	-	500	-	500	
Subtotal	6,618	31,301	14,499	31,512	1%
Capital					
8460 Office Equipment	-	-	-	-	
8480 Vehicles	2,191	-	-	-	
8485 Right to Use Vehicles	43,268	-	-	-	
8490 Equipment	-	-	-	-	
Subtotal	45,459	-	-	-	
Interest					
8525 Interest Due on Notes	1,492	2,250	3,588	4,000	
	1,492	2,250	3,588	4,000	
Transfers					
8610 Transfer to Equipment Fund	500	500	500	1,000	
Subtotal	500	500	500	1,000	100.00%
Total Expenditures	\$ 215,329	\$ 231,835	\$ 199,850	\$ 290,108	25.14%

**CITY OF COLUMBUS, TEXAS
2025-2026 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
2025-2026 BUDGET**

Fund:
General

Department:
Parks

Account:
01-50

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 242,024	\$ 254,564	\$ 262,839	\$ 235,226	-7.60%
Maintenance & Supplies	17,053	46,765	58,041	29,525	-36.87%
Services	41,797	45,026	42,636	46,067	2.31%
Transfers	2,000	2,000	2,000	7,340	267.00%
Subtotal	302,874	348,355	365,516	318,159	-8.67%
Capital Outlay	109,758	100,000	22,257	200,000	
Total Expenditures	\$ 412,632	\$ 448,355	\$ 387,773	\$ 518,159	15.57%

~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	3.35	3.35	3.45	3.45	2.99%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 160,968	\$ 161,752	\$ 171,843	\$ 153,373	
8103 Wages, Overtime	4,739	6,000	6,212	6,000	
8107 Longevity	3,210	2,860	2,801	1,540	
8120 Social Security	11,778	13,052	12,610	12,310	
8130 TMRS Retirement	20,237	21,462	20,970	20,342	
8140 Health & Life Insurance	38,346	46,342	45,681	38,741	
8150 Workers' Compensation	2,746	3,096	2,721	2,920	
Subtotal	242,024	254,564	262,839	235,226	-7.60%

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

Fund:
General

Department:
Parks

Account:
01-50

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	6,248	3,000	5,861	8,500	
8240 Gas & Oil	4,057	4,000	4,000	4,000	
8245 Office Supplies	9	25	11	25	
8250 Chemical Supplies	353	500	266	500	
8260 Building Maintenance	146	2,500	2,426	2,500	
8264 Software Maintenance	663	690	532	7,500	
8266 Vehicle Maintenance	420	1,200	1,361	1,500	
8267 Eq Maintenance	2,198	2,500	1,740	2,500	
8268 Other Maintenance	252	750	200	500	
8285 Wearing Apparel	2,706	2,800	1,444	2,000	
8290 Storm Recovery	-	28,800	40,200	-	
Subtotal	17,053	46,765	58,041	29,525	-36.87%
Services					
8326 Electricity	32,932	35,000	33,306	35,000	
8332 Liability Insurance	1,191	1,370	1,427	1,641	
8335 Building Insurance	6,179	7,106	6,849	7,877	
8350 Training	40	50	-	50	
8380 Telephone	1,455	1,500	1,055	1,500	
8390 Miscellaneous	-	-	-	-	
Subtotal	41,797	45,026	42,636	46,067	2.31%
Capital Outlay					
8420 Improvements	55,426	100,000	22,257	200,000	
8480 Vehicle	-	-	-	-	
8485 Right To Use Vehicles	43,268				
8490 Equipment	11,063	-	-	-	
Subtotal	109,758	100,000	22,257	200,000	N/A
Transfers					
8610 Transfer to Equipment Fund	2,000	2,000	2,000	7,340	
Subtotal	2,000	2,000	2,000	7,340	267.00%
Total Expenditures	<u>\$ 412,632</u>	<u>\$ 448,355</u>	<u>\$ 387,773</u>	<u>\$ 518,159</u>	15.57%

**CITY OF COLUMBUS, TEXAS
2025-2026 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
2025-2026 BUDGET**

Fund:
General

Department:
Swimming Pool

Account:
01-51

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 27,145	\$ 23,562	\$ 27,353	\$ 24,268	3.00%
Maintenance & Supplies	16,211	22,700	16,007	22,700	0.00%
Services	5,207	5,190	4,724	5,296	2.03%
Subtotal	48,563	51,452	48,084	52,264	1.58%
Capital Outlay	-	-	-	-	
Total Expenditures	\$ 48,563	\$ 51,452	\$ 48,084	\$ 52,264	1.58%

~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	\$ 24,891	\$ 21,524	\$ 25,090	\$ 22,170	
8120 Social Security	1,904	1,647	1,919	1,696	
8150 Workers' Compensation	351	391	344	402	
Subtotal	27,145	23,562	27,353	24,268	3.00%
Maintenance & Supplies					
8210 General Supplies	1,180	2,500	2,512	2,500	
8250 Chemical Supplies	6,369	6,500	8,915	6,500	
8260 Building Maintenance	367	1,200	243	1,200	
8267 Equipment Maintenance	8,294	10,000	4,086	10,000	
8268 Other Maintenance	-	2,500	250	2,500	
Subtotal	16,211	22,700	16,007	22,700	0.00%

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

Fund:
General

Department:
Swimming Pool

Account:
01-51

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Services					
8326 Electricity	3,516	3,250	2,890	3,250	
8332 Liability Insurance	203	233	243	279	
8335 Building Insurance	397	457	449	517	
8380 Telephone	1,091	1,250	1,142	1,250	
8390 Miscellaneous	-	-	-	-	
Subtotal	5,207	5,190	4,724	5,296	2.03%
Capital Outlay					
8490 Equipment	-	-	-	-	
Subtotal	-	-	-	-	N/A
Total Expenditures	\$ 48,563	\$ 51,452	\$ 48,084	\$ 52,264	1.58%

**CITY OF COLUMBUS, TEXAS
2025-2026 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
2025-2026 BUDGET**

Fund:
General

Department:
Golf Course

Account:
01-52

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ -	\$ -	\$ -	\$ -	N/A
Maintenance & Supplies	6,685	7,250	4,542	5,500	N/A
Services	\$ 44,881	\$ 34,563	\$ 19,721	\$ 44,682	29.28%
Transfers	-	-	-	-	N/A
Subtotal	51,567	41,813	24,263	50,182	20.02%
Capital Outlay	23,807	15,000	44,300	-	
Total Expenditures	\$ 75,373	\$ 56,813	\$ 68,563	\$ 50,182	-11.67%

~AUTHORIZED POSITIONS~

No Authorized Positions	-	-	-	-
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~EXPENDITURE DETAIL~

Maintenance & Supplies

8240 Gas & Oil	6,685	7,250	4,542	5,500
Subtotal	6,685	7,250	4,542	5,500

Services

8268 Maintenance - Other	300	450	300	450	
8335 Building Insurance	794	913	897	1,032	
8355 Outside Services	25,000	15,000	798	25,000	
8385 Utilities	18,787	18,200	17,726	18,200	
Subtotal	44,881	34,563	19,721	44,682	29.28%

Capital Outlay

8420 Improvements	23,807	15,000	44,300	-	N/A
Subtotal	23,807	15,000	44,300	-	

Transfers

8610 Transfer to Equipment Fund	-	-	-	-	
Subtotal	-	-	-	-	N/A

Total Expenditures	\$ 75,373	\$ 56,813	\$ 68,563	\$ 50,182	-11.67%
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**CITY OF COLUMBUS, TEXAS
2025-2026 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
2025-2026 BUDGET**

Fund:
General

Department:
Library

Account:
01-53

Classification	2023-2024 Actual	2024-2025 Budget*	2024-2025 Estimate	2025-2026 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 195,182	\$ 239,642	\$ 244,081	\$ 230,583	-3.78%
Maintenance & Supplies	64,158	53,250	69,773	70,800	32.96%
Services	28,533	36,623	28,597	45,196	23.41%
Subtotal	<u>287,872</u>	<u>329,515</u>	<u>342,451</u>	<u>346,578</u>	5.18%
Capital Outlay	<u>21,148</u>	<u>-</u>	<u>135,369</u>	<u>-</u>	
Total Expenditures	<u>\$ 309,020</u>	<u>\$ 329,515</u>	<u>\$ 477,820</u>	<u>\$ 346,578</u>	5.18%

* Budget modified by amendments

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 134,855	\$ 167,712	\$ 169,820	\$ 166,130	
8107 Longevity	1,285	1,715	1,465	1,245	
8120 Social Security	10,223	12,961	12,862	12,804	
8130 TMRS Retirement	14,644	16,504	16,047	16,248	
8140 Health & Life Insurance	33,784	40,280	43,474	33,691	
8150 Workers' Compensation	392	470	413	464	
Subtotal	<u>195,182</u>	<u>239,642</u>	<u>244,081</u>	<u>230,583</u>	-3.78%

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

Fund:
General

Department:
Library

Account:
01-53

Classification	2023-2024 Actual	2024-2025 Budget*	2024-2025 Estimate	2025-2026 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	9,285	4,000	8,000	4,000	
8211 Archive Supplies	1,651	500	400	500	
8212 Books	23,568	20,000	26,000	35,000	
8214 Audio Visual	3,442	3,500	2,500	3,500	
8215 Book Preparation Supplies	1,653	2,500	1,550	2,500	
8218 Promotional Supplies	5,126	3,000	8,800	3,000	
8220 Janitorial Supplies	1,159	1,250	1,770	1,800	
8245 Office Supplies	2,325	2,500	2,000	2,500	
8246 Postage	432	500	450	500	
8260 Building Maintenance	3,971	5,500	8,303	7,500	
8264 Software Maintenance	11,546	10,000	10,000	10,000	
8268 Other Maintenance	-	-	-	-	
Subtotal	64,158	53,250	69,773	70,800	32.96%
Services					
8321 Dues & Subscriptions	5,510	6,000	5,550	6,000	
8326 Electricity	7,195	6,500	7,325	7,500	
8332 Liability Insurance	121	139	145	167	
8335 Building Insurance	3,639	4,184	4,112	4,729	
8350 Training	95	2,000	220	2,000	
8355 Outside Services	9,216	15,000	9,000	22,000	
8360 Janitorial Service	-	-	-	-	
8380 Telephone	2,757	2,750	2,245	2,750	
8390 Miscellaneous	-	50	-	50	
Subtotal	28,533	36,623	28,597	45,196	23.41%
Capital Outlay					
8420 Improvements	8,715	-	128,644	-	
8490 Equipment	12,433	-	6,725	-	
Subtotal	21,148	-	135,369	-	N/A
Total Expenditures	\$ 309,020	\$ 329,515	\$ 477,820	\$ 346,578	5.18%

**CITY OF COLUMBUS, TEXAS
2025-2026 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
2025-2026 BUDGET**

Fund:
General

Department:
Public Works

Account:
01-60

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 239,872	\$ 245,812	\$ 288,939	\$ 218,388	-11.16%
Maintenance & Supplies	201,725	183,350	183,219	229,050	24.93%
Services	64,490	73,829	70,604	82,576	11.85%
Transfers	2,500	2,500	2,500	7,500	200.00%
Subtotal	508,587	505,491	545,262	537,514	6.34%
Capital Outlay	113,770	714,297	453,169	320,000	
Total Expenditures	\$ 622,357	\$ 1,219,788	\$ 998,431	\$ 857,514	-29.70%

~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	\$ 170,266	\$ 157,671	\$ 188,785	\$ 140,774	
8103 Wages, Overtime	2,402	6,000	5,802	6,000	
8107 Longevity	1,740	2,508	2,545	1,665	
8120 Social Security	12,212	12,713	13,803	11,356	
8130 TMRS Retirement	20,163	19,993	22,790	17,847	
8140 Health & Life Insurance	27,599	40,545	49,604	36,031	
8150 Workers' Compensation	5,491	6,382	5,609	4,716	
Subtotal	239,872	245,812	288,939	218,388	-11.16%

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

Fund:
General

Department:
Public Works

Account:
01-60

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	14,686	18,000	14,300	25,000	
8230 Curb & Gutter Supplies	-	8,000	3,500	8,000	
8240 Gas & Oil	19,114	18,000	17,188	18,000	
8245 Office Supplies	9	150	100	150	
8250 Chemical Supplies	169	500	454	500	
8264 Software Maintenance	1,670	2,500	1,555	2,500	
8266 Vehicle Maintenance	13,040	12,500	13,706	15,000	
8267 Equipment Maintenance	7,492	7,500	22,000	15,000	
8269 Street Seal Coat	130,888	100,000	100,000	131,200	
8275 Signs	10,668	12,500	8,000	10,000	
8280 Small Tools	2,170	1,200	347	1,200	
8285 Wearing Apparel	1,818	2,500	2,069	2,500	
8290 Storm Recovery	-	-	-	-	
Subtotal	201,725	183,350	183,219	229,050	24.93%
Services					
8326 Electricity	47,570	47,950	49,750	50,000	
8332 Liability Insurance	1,440	1,393	1,450	1,668	
8333 Vehicle Insurance	3,060	3,338	4,432	4,875	
8335 Building Insurance	5,613	7,298	5,812	6,683	
8350 Training	40	100	238	250	
8355 Outside Services	4,088	2,500	3,013	7,500	
8362 Printing & Advertising	469	250	560	600	
8363 Professional Services	-	7,500	3,000	7,500	
8365 Engineering Fees	-	1,000	-	1,000	
8380 Telephone	2,211	2,500	2,350	2,500	
Subtotal	64,490	73,829	70,604	82,576	11.85%
Capital Outlay					
8420 Improvements	61,323	677,495	427,495	250,000	
8480 Vehicles	4,152	-	-	-	
8485 Right To Use Vehicles	48,294	-	-	-	
8490 Equipment	-	36,802	25,674	70,000	
8495 Storm Recovery	-	-	-	-	
Subtotal	113,770	714,297	453,169	320,000	N/A
Interest					
8525 Interest Due on Notes	3,691	7,500	6,515	7,500	
	3,691	7,500	6,515	7,500	
Transfers					
8610 Transfer to Equipment Fund	2,500	2,500	2,500	7,500	
Subtotal	2,500	2,500	2,500	7,500	200.00%
Total Expenditures	\$ 626,047	\$ 1,227,288	\$ 1,004,946	\$ 865,014	-29.52%

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.

Utility Maintenance Fund - This fund is used to accumulate revenue to be used for large scale utility maintenance projects. It is funded by contributions from the Water, Sewer, and Gas Departments within the 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
2025-2026 BUDGET**

SPECIAL REVENUE FUNDS SUMMARY

	Equipment Replacement Fund	Fire Equipment Replacement Fund	Utility Maintenance Fund	Hotel Occupancy Tax Fund	Total
<u>RESOURCES</u>					
Total beginning fund balance	\$ 54,900	\$ 122,757	\$ -	\$ 361,373	\$ 539,031
<u>REVENUES</u>					
Total Revenues	312,840	282,403	468,903	205,000	1,269,146
TOTAL FUNDS AVAILABLE	367,740	405,160	468,903	566,373	1,808,177
<u>EXPENDITURES</u>					
Maintenance & Supplies	\$ -	\$ -	\$ -	\$ 32,650	\$ 32,650
Services	-	-	-	161,563	161,563
Transfers	50,000	-	-	-	50,000
Subtotal	50,000	-	-	209,715	259,715
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	50,000	-	-	209,715	259,715
<u>ENDING FUND BALANCE</u>					
Total ending fund balance	\$ 317,740	\$ 405,160	\$ 468,903	\$ 356,659	\$ 1,548,462

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

EQUIPMENT REPLACEMENT FUND SUMMARY

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
Resources:					
Total Beginning Balance	\$ 46,697	\$ 86,241	\$ 57,595	\$ 54,900	-36.34%
Revenues & Transfers In	37,898	18,000	17,305	312,840	1638.00%
Total Funds Available	84,595	104,241	74,900	367,740	252.78%
Uses/Deductions					
Expenditures & Transfers Out	27,000	20,000	20,000	50,000	150.00%
Ending Fund Balance					
Total Ending Fund Balance	57,595	37,548	54,900	317,740	746.22%
Fund Total	\$ 57,595	\$ 84,241	\$ 54,900	\$ 317,740	
Net Revenue (Expenditures)	10,898	(2,000)	(2,695)	262,840	

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET
EQUIPMENT FUND REVENUES/EXPENDITURES**

Fund:
Equipment Replacement

Department:
N/A

Account:
11-05

Classification	2023-2024 Actual	2024-2025 Budget	2023-2024 Estimate	2024-2025 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
<u>Revenues</u>					
7100 Transfer from Utility Fund	\$ 5,000	\$ 5,000	\$ 5,000	\$ 284,000	5580.00%
7105 Transfer from General Fund	30,000	10,000	10,000	25,840	158.40%
5100 Interest	2,898	3,000	2,305	3,000	0.00%
Total Revenues	<u>\$ 37,898</u>	<u>\$ 18,000</u>	<u>\$ 17,305</u>	<u>\$ 312,840</u>	1638.00%
<u>Expenditures</u>					
Transfers	\$ 27,000	\$ 20,000	\$ 20,000	\$ 50,000	150.00%
Subtotal	<u>27,000</u>	<u>20,000</u>	<u>20,000</u>	<u>50,000</u>	150.00%
Total Expenditures	<u>\$ 27,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 50,000</u>	150.00%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Transfers					
8605 Transfer to General Fund	\$ 27,000	\$ 20,000	\$ 20,000	\$ 50,000	
Subtotal	<u>27,000</u>	<u>20,000</u>	<u>20,000</u>	<u>50,000</u>	150.00%
Total Expenditures	<u>\$ 27,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 50,000</u>	150.00%

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

FIRE EQUIPMENT FUND SUMMARY

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
Resources:					
Total Beginning Balance	\$ 557,588	\$ 17,433	\$ 17,561	\$ 122,757	604.16%
Revenues & Transfers In	127,023	80,500	105,196	282,403	250.81%
Total Funds Available	684,611	97,933	122,757	405,160	313.71%
Uses/Deductions					
Expenditures & Transfers Out	667,050	-	-	-	N/A
Ending Fund Balance					
Total Ending Fund Balance	17,561	97,933	122,757	405,160	313.71%
Fund Total	\$ 17,561	\$ 97,933	\$ 122,757	\$ 405,160	
Net Revenue (Expenditures)	(540,027)	80,500	105,196	282,403	

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET
FIRE EQUIPMENT FUND REVENUES/EXPENDITURES**

Fund:
Fire Equipment Replacement

Department:
N/A

Account:
04-30

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
<u>Revenues</u>					
6302 Transfer from Utility Fund	\$ 50,000	\$ 40,000	\$ 40,000	\$ 226,403	466.01%
7100 Transfer from General Fund	68,170	40,000	62,500	50,000	25.00%
5100 Interest	8,853	500	2,696	6,000	1100.00%
Total Revenues	<u>\$ 127,023</u>	<u>\$ 80,500</u>	<u>\$ 105,196</u>	<u>\$ 282,403</u>	250.81%
<u>Expenditures</u>					
Total Expenditures	<u>\$ 667,050</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

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

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

UTILITY MAINTENANCE FUND SUMMARY

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
Resources:					
Total Beginning Balance	\$ -	\$ -	\$ -	\$ -	N/A
Revenues & Transfers In	-	-	-	468,903	N/A
Total Funds Available	-	-	-	468,903	N/A
Uses/Deductions					
Expenditures & Transfers Out	-	-	-	-	N/A
Ending Fund Balance					
Total Ending Fund Balance	-	-	-	468,903	N/A
Fund Total	\$ -	\$ -	\$ -	\$ 468,903	
Net Revenue (Expenditures)	-	-	-	468,903	

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET
UTILITY MAINTENANCE REVENUES/EXPENDITURES**

Fund:
Equipment Replacement

Department:
N/A

Account:
23-05

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					

Revenues

7100 Transfer from Utility Fund	\$ -	\$ -	\$ -	\$ 460,403	N/A
5100 Interest	-	-	-	8,500	N/A
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 468,903</u>	N/A

Expenditures

Transfers	\$ -	\$ -	\$ -	\$ -	N/A
Subtotal	-	-	-	-	N/A
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Transfers

8605 Transfer to Utility Fund	\$ -	\$ -	\$ -	\$ -	N/A
Subtotal	-	-	-	-	N/A
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

HOTEL OCCUPANCY TAX FUND SUMMARY

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
Resources:					
Total Beginning Balance	\$ 442,649	\$ 357,692	\$ 363,284	\$ 361,373	1.03%
Revenues & Transfers In	221,961	282,250	223,240	205,000	-27.37%
Total Funds Available	664,610	639,942	586,524	566,373	-11.50%
Uses/Deductions					
Expenditures & Transfers Out	301,326	245,586	225,151	209,715	-14.61%
Ending Fund Balance					
Total Ending Fund Balance	363,284	394,356	361,373	356,659	-9.56%
Fund Total	\$ 363,284	\$ 394,356	\$ 361,373	\$ 356,659	
Net Revenue (Expenditures)	(79,365)	36,664	(1,910)	(4,715)	

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

Fund:
Hotel Occupancy Tax

Department:
N/A

Account:
05-12

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
<u>Revenues</u>					
3600 Hotel Occupancy Tax	\$ 210,601	\$ 250,000	\$ 215,500	\$ 200,000	-20.00%
7200 Miscellaneous	-	-	-	-	N/A
5100 Interest	11,360	5,500	7,740	5,000	-9.09%
Total Revenues	<u>\$ 221,961</u>	<u>\$ 255,500</u>	<u>\$ 223,240</u>	<u>\$ 205,000</u>	<u>-19.77%</u>
<u>Expenditures</u>					
Personnel	\$ 3,875	\$ -	\$ 15,548	\$ 15,502	N/A
Maintenance & Supplies	19,922	32,650	9,106	32,650	0.00%
Services	277,529	212,936	200,497	161,563	-24.13%
Subtotal	<u>301,326</u>	<u>245,586</u>	<u>225,151</u>	<u>209,715</u>	<u>-14.61%</u>
Capital Outlay	-	-	-	-	N/A
Total Expenditures	<u>\$ 301,326</u>	<u>\$ 245,586</u>	<u>\$ 225,151</u>	<u>\$ 209,715</u>	<u>-14.61%</u>

~AUTHORIZED POSITIONS~

No Authorized Positions	-	-	-	-
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~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 3,600	\$ -	\$ 14,400	\$ 14,400	
8103 Wages, Overtime	-	-	-	-	
8107 Longevity	-	-	-	-	
8120 Social Security	275	-	1,148	1,102	
8130 TMRS Retirement	-	-	-	-	
8140 Health & Life Insurance	-	-	-	-	
8150 Workers' Compensation	-	-	-	-	
Subtotal	<u>3,875</u>	<u>-</u>	<u>15,548</u>	<u>15,502</u>	N/A

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

Fund:
Hotel Occupancy Tax

Department:
N/A

Account:
05-12

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 Supplies	7,833	25,000	4,605	25,000	
8245 Office Supplies	148	150	1	150	
8268 Maintenance	11,940	7,500	4,500	7,500	
Subtotal	19,922	32,650	9,106	32,650	0.00%
Services					
8326 Electricity	2,184	3,605	2,575	2,875	
8332 Liability Insurance	336	364	379	417	
8335 Building Insurance	840	962	946	1,041	
8362 Printing & Advertising	-	52	-	52	
8367 Legal Fees	-	515	-	515	
8380 Telephone	1,187	1,288	1,187	1,288	
8363 Professional Services	1,934	2,575	200	2,575	
8391 Grants	270,465	201,000	195,211	152,800	
Subtotal	277,529	212,936	200,497	161,563	-24.13%
Capital Outlay					
8420 Improvements	-	-	-	-	
8430 Land	-	-	-	-	
Subtotal	-	-	-	-	N/A
 Total Expenditures	 \$ 301,326	 \$ 245,586	 \$ 225,151	 \$ 209,715	 -14.61%

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
2025-2026 BUDGET**

DEBT SERVICE FUNDS SUMMARY

	Debt Service 2005/2013 Fund	Debt Service 2010 Fund	Debt Service 2016 Fund	Total	2024-2025 Budget*
<u>RESOURCES</u>					
Total beginning fund balance	\$ -	\$ 5,693	\$ 333	\$ 5,693	\$ 7,347
<u>REVENUES</u>					
Total Revenues	-	300,471	189,900	490,371	818,278
TOTAL FUNDS AVAILABLE	-	306,164	190,233	496,397	825,625
<u>EXPENDITURES</u>					
Debt Service	\$ -	\$ 302,600	\$ 189,900	\$ 492,500	\$ 819,600
Transfers	-	-	-	-	-
Subtotal	-	302,600	189,900	492,500	819,600
TOTAL EXPENDITURES	-	302,600	189,900	492,500	819,600
<u>ENDING FUND BALANCE</u>					
Total ending fund balance	\$ -	\$ 3,564	\$ 333	\$ 3,897	\$ 6,025

*This is the 2024-2025 Budget Estimate.

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

DEBT SERVICE 2016 FUND SUMMARY

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
Resources:					
Total Beginning Balance	\$ 333	\$ 333	\$ 333	\$ 333	N/A
Revenues & Transfers In	187,262	189,900	187,600	189,900	N/A
Total Funds Available	187,595	190,233	187,933	190,233	N/A
Uses/Deductions					
Expenditures & Transfers Out	187,262	189,900	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
2025-2026 BUDGET
DEBT SERVICE 2016 REVENUES/EXPENDITURES**

Fund:
Debt Service 2016

Department:
N/A

Account:
13-05

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 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	187,262	189,900	187,600	189,900	N/A
Total Revenues	<u>\$ 187,262</u>	<u>\$ 189,900</u>	<u>\$ 187,600</u>	<u>\$ 189,900</u>	N/A
Services	-	-	-	-	N/A
Debt Service	\$ 187,262	\$ 189,900	\$ 187,600	\$ 189,900	N/A
Transfers	-	-	-	-	N/A
Subtotal	<u>187,262</u>	<u>189,900</u>	<u>187,600</u>	<u>189,900</u>	N/A
Total Expenditures	<u>\$ 187,262</u>	<u>\$ 189,900</u>	<u>\$ 187,600</u>	<u>\$ 189,900</u>	N/A

~AUTHORIZED POSITIONS~

No Authorized Positions

-

Debt Service

8515 Principal	\$ 135,000	\$ 140,000	\$ 135,000	\$ 140,000	
8525 Interest	52,262	49,900	52,600	49,900	
Subtotal	<u>187,262</u>	<u>189,900</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>\$ 187,262</u>	<u>\$ 189,900</u>	<u>\$ 187,600</u>	<u>\$ 189,900</u>	N/A

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

DEBT SERVICE 2005 & 2013 FUND SUMMARY

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
Resources:					
Total Beginning Balance	\$ 40	\$ 84	\$ 40	\$ -	-100.00%
Revenues & Transfers In	322,465	324,450	333,560	-	-100.00%
Total Funds Available	322,505	324,534	333,600	-	-100.00%
Uses/Deductions					
Expenditures & Transfers Out	322,465	324,450	333,600	-	-100.00%
Ending Fund Balance					
Total Ending Fund Balance	40	84	(0)	-	-100.00%
Fund Total	\$ 40	\$ 84	\$ (0)	\$ -	
Net Revenue (Expenditures)	-	-	(40)	-	

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET
DEBT SERVICE 2005 & 2013 REVENUES/EXPENDITURES**

Fund:
Debt Service 2013

Department:
N/A

Account:
02-05

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
<u>Revenues</u>					
3150 Property Taxes	\$ -	\$ -	\$ -	\$ -	N/A
3200 Delinquent Taxes	4	-	-	-	#DIV/0!
3300 Penalty and Interest	5	-	-	-	#DIV/0!
7112 Bond Proceeds	-	-	-	-	N/A
7100 Transfer from Utility Fund	322,456	324,450	333,560	-	-100.00%
Total Revenues	<u>\$ 322,465</u>	<u>\$ 324,450</u>	<u>\$ 333,560</u>	<u>\$ -</u>	<u>-100.00%</u>
Services	-	-	-	-	N/A
Debt Service	\$ 322,456	\$ 324,450	\$ 333,600	\$ -	-100.00%
Transfers	9	-	-	-	N/A
Subtotal	<u>322,465</u>	<u>324,450</u>	<u>333,600</u>	<u>-</u>	<u>-100.00%</u>
Total Expenditures	<u>\$ 322,465</u>	<u>\$ 324,450</u>	<u>\$ 333,600</u>	<u>\$ -</u>	<u>-100.00%</u>

~AUTHORIZED POSITIONS~

No Authorized Positions

Debt Service

8515 Principal	\$ 305,000	\$ 315,000	\$ 315,000	\$ -	
8525 Interest	17,456	9,450	18,600	-	
Subtotal	<u>322,456</u>	<u>324,450</u>	<u>333,600</u>	<u>-</u>	<u>-100.00%</u>
8605 Transfer to General Fund	-	-	-	-	
8610 Transfer to Utility Fund	\$ 9	\$ -	\$ -	\$ -	
Subtotal	<u>9</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Total Expenditures	<u>\$ 322,465</u>	<u>\$ 324,450</u>	<u>\$ 333,600</u>	<u>\$ -</u>	<u>-100.00%</u>

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

DEBT SERVICE 2010 FUND SUMMARY

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
Resources:					
Total Beginning Balance	\$ 6,552	\$ 63	\$ 6,975	\$ 5,693	8935.95%
Revenues & Transfers In	297,936	296,980	297,118	300,471	1.18%
Total Funds Available	304,487	297,043	304,093	306,164	3.07%
Uses/Deductions					
Expenditures & Transfers Out	297,513	298,400	298,400	302,600	1.41%
Ending Fund Balance					
Total Ending Fund Balance	6,975	(1,357)	5,693	3,564	-362.63%
Fund Total	\$ 6,975	\$ (1,357)	\$ 5,693	\$ 3,564	
Net Revenue (Expenditures)	423	(1,420)	(1,282)	(2,129)	

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET
DEBT SERVICE 2010 FUND REVENUES/EXPENDITURES**

Fund:
Debt Service 2010

Department:

Account:
12-05

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
<u>Revenues</u>					
3150 Property Taxes	\$ 89,380	\$ 88,265	\$ 87,750	\$ 88,694	0.49%
3200 Delinquent Taxes	1,237	600	1,198	600	0.00%
3300 Penalty and Interest	1,124	550	1,098	550	0.00%
5100 Interest	82	50	72	50	0.00%
7112 Bond Proceeds	-	-		-	N/A
7150 Transfer from Utility Fund	206,113	207,516	207,000	210,578	1.48%
Total Revenues	<u>\$ 297,936</u>	<u>\$ 296,981</u>	<u>\$ 297,118</u>	<u>\$ 300,471</u>	1.18%
<u>Expenditures</u>					
Debt Service	\$ 297,513	\$ 298,200	\$ 298,400	\$ 302,600	1.48%
Subtotal	<u>297,513</u>	<u>298,200</u>	<u>298,400</u>	<u>302,600</u>	1.48%
Total Expenditures	<u>\$ 297,513</u>	<u>\$ 298,200</u>	<u>\$ 298,400</u>	<u>\$ 302,600</u>	1.48%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Debt Service					
8515 Principal	\$ 255,000	\$ 265,000	\$ 255,000	\$ 280,000	
8525 Interest	42,513	33,200	43,400	22,600	
Subtotal	<u>297,513</u>	<u>298,200</u>	<u>298,400</u>	<u>302,600</u>	1.48%
Total Expenditures	<u>\$ 297,513</u>	<u>\$ 298,200</u>	<u>\$ 298,400</u>	<u>\$ 302,600</u>	1.48%

**CITY OF COLUMBUS, TEXAS
2025-2026 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	-	-	-	
Principal	-	-	-	
Total	-	-	-	

<u>2010</u>		<u>Water</u>	<u>Gas</u>	<u>General</u>
	100.00%	61.9868%	7.6026%	30.4106%
Interest	22,600	14,009	1,718	6,873
Principal	280,000	173,563	21,287	85,150
Total	302,600	187,572	23,005	92,022

Amount Covered by Current Tax Rate

		Principal	Interest
<u>2016*</u>	-	-	-
<u>2013*</u>	-	-	-
<u>2010</u>	90,968	84,174	6,794

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>	-	-	-	-
<u>2010</u>	187,572	-	23,005	210,578
Total	345,816	22,161	32,500	400,478

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

**CITY OF COLUMBUS, TEXAS
2025-2026 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
2025-2026**

**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	RETIRED			
2018				
2019				
2020				
2021				
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
2025-2026 BUDGET**

FYE 2025 Utility Fund Long-Term Financial Plan

	Actual 2022-2023	Actual 2023-2024	Estimate 2024-2025	Budget 2025-2026
Beginning Fund Balance	1,562,265	1,899,448	2,243,490	2,379,893
Revenues:				
Water Department	1,394,256	1,438,379	1,503,963	3,299,266
Sewer Department	1,137,070	1,227,049	1,149,039	1,162,650
Garbage Department	1,053,841	1,119,569	1,204,485	1,238,673
Gas Department	871,687	808,691	941,816	961,440
Maintenance Department	-	-	-	-
Other Revenue	150,707	150,707	118,187	25,600
Total Revenue	4,607,561	4,744,394	4,917,490	6,687,629
Operating Expenditures:				
Personnel	705,557	605,425	623,574	813,332
Maintenance & Supplies	393,370	317,906	342,214	589,723
Services	1,579,672	1,679,391	1,605,080	1,679,684
Transfers	1,539,931	1,581,172	1,725,304	2,011,321
Total Operating Expenditures	4,218,532	4,183,893	4,296,173	5,094,059
Non-Operating Expenditures:				
Debt Service	-	-	-	-
Capital Outlay	51,846	216,458	484,914	1,901,863
Total Non-Operating Expenditures	51,846	216,458	484,914	1,901,863
Total Expenditures	4,270,378	4,400,352	4,781,087	6,995,922
Ending Fund Balance	1,899,448	2,243,490	2,379,893	2,071,600
Reserved for Capital Projects	-	-	-	-
Unreserved Fund Balance	1,899,448	2,243,490	2,379,893	2,071,600
Calculation of available funds:				
Ending Unreserved Fund Balance	1,899,448	2,243,490	2,379,893	2,071,600
Less 20% required minimum balance	843,706	836,779	859,235	1,018,812
Excess funds available for capital projects	1,055,742	1,406,712	1,520,658	1,052,788
Staffing variable:				
Full-time equivalent positions	10.50	10.50	9.41	8.73
Average cost per FTE	67,196	57,660	66,267	93,201

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

FYE 2025 Utility Fund Long-Term Financial Plan

2026-2027	2027-2028	2028-2029
2,071,600	2,421,673	2,872,249
1,785,744	1,839,316	1,894,495
1,197,530	1,233,455	1,270,459
1,275,833	1,314,108	1,353,532
990,283	1,019,992	1,050,591
-	-	-
26,368	27,159	27,974
5,275,758	5,434,030	5,597,051
837,732	862,863	888,749
357,415	618,137	636,681
1,673,878	1,724,094	1,775,817
2,056,660	1,778,360	1,816,711
4,925,684	4,983,455	5,117,959
-	-	-
-	-	-
-	-	-
4,925,684	4,983,455	5,117,959
2,421,673	2,872,249	3,351,342
-	-	-
2,421,673	2,872,249	3,351,342
2,421,673	2,872,249	3,351,342
985,137	996,691	1,023,592
1,436,537	1,875,558	2,327,750
8.73	8.73	8.73
95,997	98,877	101,844

UTILITY FUND FINANCIAL PROJECTION

The plan presents the Utility Fund over seven fiscal years: two previous years, the estimate for FY 2025, the budget for FY 2026 and three projected years. The projections made for fiscal years 2027-2029 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
2025-2026 BUDGET**

UTILITY FUND SUMMARY

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
Resources:					
Total Beginning Balance	\$ 1,899,448	\$ 2,590,640	\$ 2,243,490	\$ 2,379,893	-8.13%
Revenues & Transfers In	4,744,394	5,121,492	4,917,490	6,687,629	30.58%
Total Funds Available	<u>6,643,842</u>	<u>7,712,132</u>	<u>7,160,980</u>	<u>9,067,522</u>	17.57%
Uses/Deductions					
Expenditures & Transfers Out	4,400,352	5,497,205	4,781,087	6,995,922	27.26%
Ending Fund Balance					
Total Ending Fund Balance	2,243,490	2,214,927	2,379,893	2,071,600	-6.47%
Reserved for Utility Water/Gas Capital Project	840,988	60,747	25,211	0	N/A
Reserved for Contingencies	-	-	-	-	
Reserved for Future Expenditures	-	-	-	-	
Unreserved Fund Balance	<u>1,402,503</u>	<u>2,154,180</u>	<u>2,354,682</u>	<u>2,071,600</u>	-3.83%
Total Expenditures	4,400,352	5,497,205	4,781,087	6,995,922	
Less: Capital Expenditures	216,458	915,805	484,914	1,901,863	
Operating Expenditures	<u>4,183,893</u>	<u>4,581,400</u>	<u>4,296,173</u>	<u>5,094,059</u>	
Target Fund Balance 20% of Operating Expenditures	836,779	916,280	859,235	1,018,812	
Net Revenue (Expenditures)	344,042	(375,713)	136,403	(308,293)	
Less: Net Rev(Exp)-Capital Project	(49,070)	(342,654)	(815,776)	(25,211)	
Less: Net Rev(Exp)-Other Capital	(208,408)	(525,000)	(433,237)	(289,363)	
Net Rev/(Exp)-Operating	<u>601,521</u>	<u>491,941</u>	<u>1,385,416</u>	<u>6,281</u>	

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

UTILITY FUND REVENUES

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
<u>WATER DEPARTMENT</u>					
70-4200 Grants	\$ -	\$ 390,805	\$ 51,677	\$ 1,612,500	312.61%
70-6300 Sales of Service	1,406,606	1,395,000	1,423,241	1,665,616	19.40%
70-6400 Service Line Fees	10,123	8,000	5,000	5,000	-37.50%
70-6500 Sale of Materials	-	-	-	-	N/A
70-6600 Penalties	10,419	7,500	12,015	10,000	33.33%
70-6700 Service Charge	2,950	3,000	11,700	6,000	100.00%
70-7200 Miscellaneous	230	150	330	150	0.00%
70-7500 Gain on Sale of Assets	8,050	-	-	-	N/A
Subtotal	1,438,379	1,804,455	1,503,963	3,299,266	82.84%
<u>SEWER DEPARTMENT</u>					
71-4200 Grants	64,147	-	10,000	-	N/A
71-6300 Sales of Service	1,047,257	1,045,000	1,026,647	1,045,000	0.00%
71-6301 Glidden Water District	99,178	99,178	99,178	104,400	5.27%
71-6400 Service Line Fees	7,793	4,000	5,000	5,000	25.00%
71-6600 Penalties	8,673	7,500	8,215	8,250	10.00%
71-7200 Miscellaneous	-	-	-	-	N/A
71-7500 Gain on Sale of Assets	-	-	-	-	N/A
Subtotal	1,227,049	1,155,678	1,149,039	1,162,650	0.60%
<u>GARBAGE DEPARTMENT</u>					
72-4200 Grants	-	-	-	-	N/A
72-6300 Sales of Service	1,102,701	1,135,543	1,187,256	1,222,873	7.69%
72-6305 Wood Chipping/Mulch	22	50	-	50	0.00%
72-6600 Penalties	8,408	7,450	7,875	7,750	4.03%
72-6306 Recycle Revenue	7,702	8,000	7,319	8,000	0.00%
72-7200 Miscellaneous	736	-	145	-	N/A
72-7500 Gain on Sale of Assets	-	-	1,890	-	
Subtotal	1,119,569	1,151,043	1,204,485	1,238,673	7.61%
<u>GAS DEPARTMENT</u>					
73-4200 Grants	-	-	-	-	N/A
73-6300 Sales of Service	789,301	885,516	926,760	951,240	7.42%
73-6400 Service Line Fees	-	500	5,843	1,500	200.00%
73-6500 Sale of Materials	-	-	-	-	N/A
73-6600 Penalties	4,776	5,500	5,327	5,500	0.00%
73-6700 Service Charge	825	1,200	600	1,200	0.00%
73-7200 Miscellaneous	13,789	2,000	946	2,000	N/A
73-7500 Gain on Sale of Assts	-	-	2,340	-	
Subtotal	808,691	894,716	941,816	961,440	7.46%

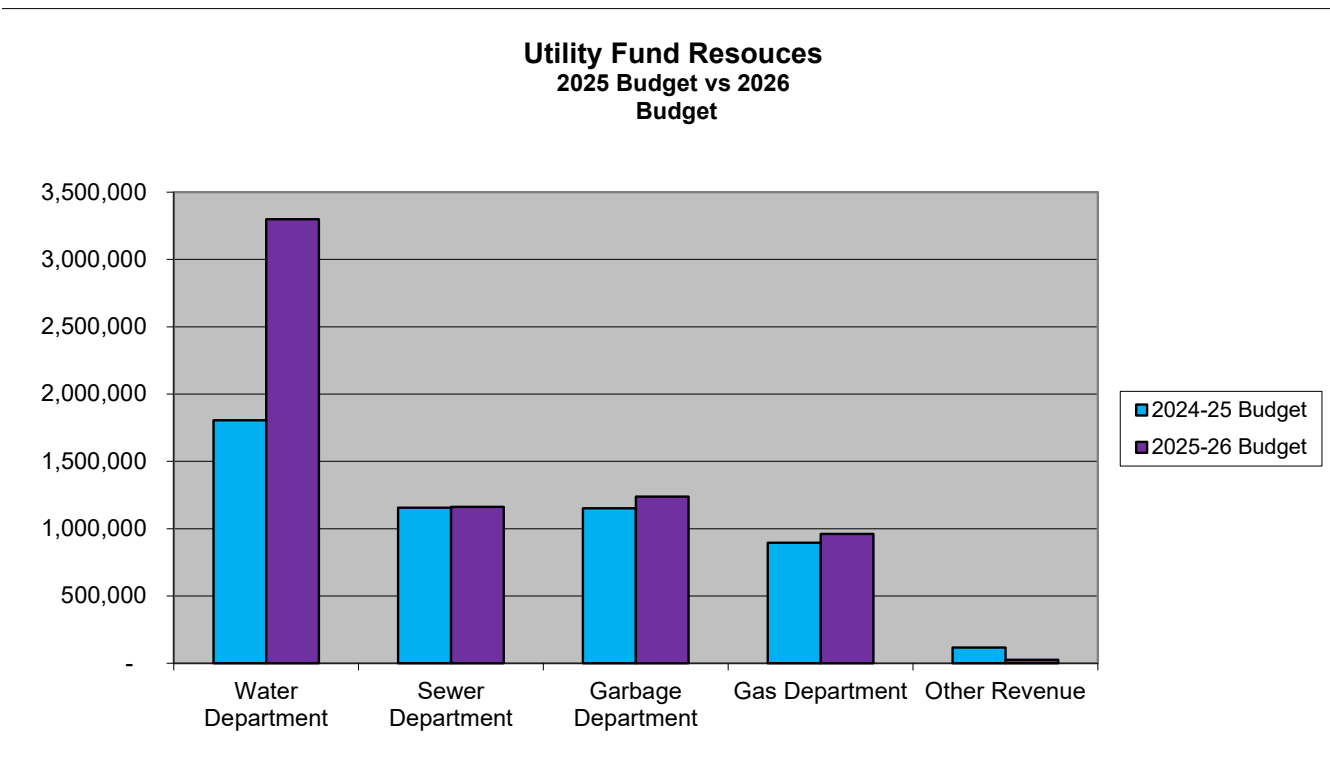
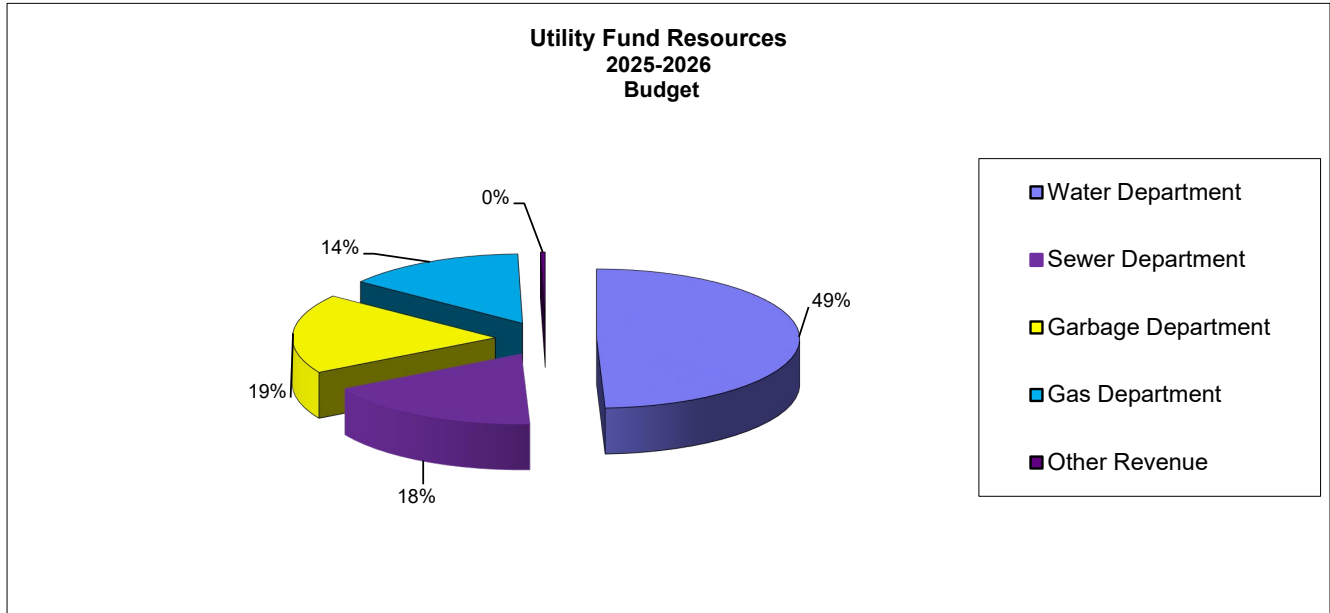
**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

UTILITY FUND REVENUES

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~REVENUE DETAIL (Continued)~					
<u>OTHER REVENUE</u>					
05-5100 Investments	60,833	25,000	22,000	25,000	0.00%
05-6800 Insufficient Checks	180	100	460	100	0.00%
05-7200 Miscellaneous	112	500	309	500	0.00%
05-7250 Overage/Shortage	(420)	-	5,418	-	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	-	-100.00%
05-7175 Transfer from Debt Service	2	-	-	-	N/A
Subtotal	150,707	115,600	118,187	25,600	-77.85%
TOTAL REVENUES	\$4,744,394	\$ 5,121,492	\$ 4,917,490	\$ 6,687,629	30.58%

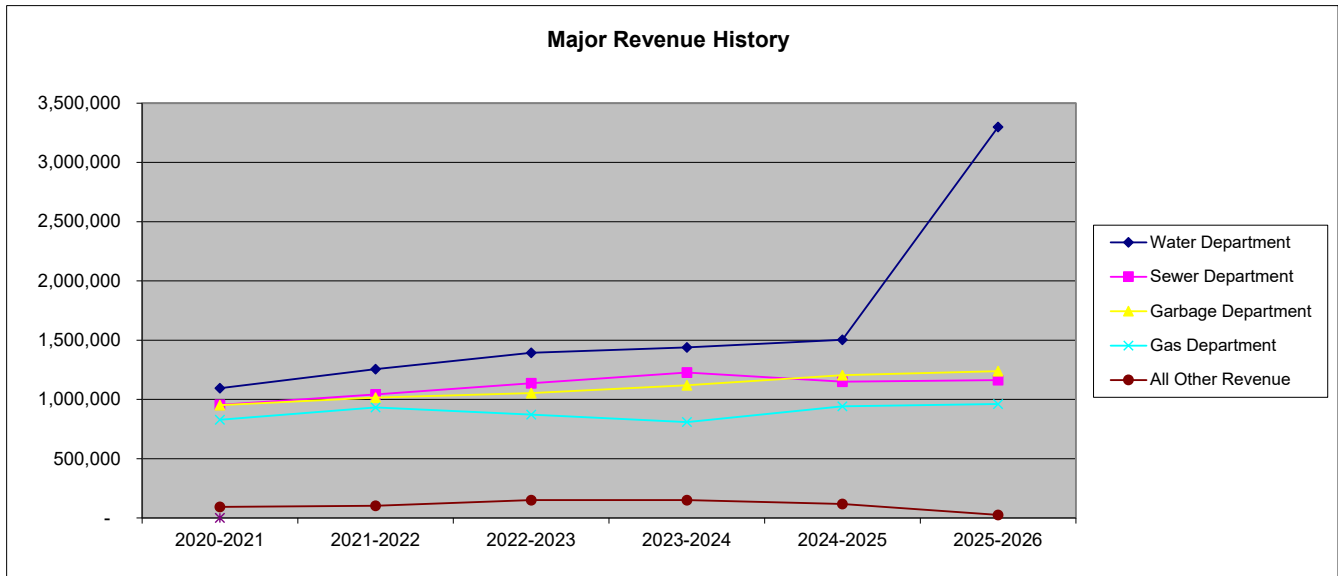
**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

UTILITY FUND REVENUE SUMMARY



**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

UTILITY FUND REVENUE SUMMARY



	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated 2024-2025	Budgeted 2025-2026
Water Department	1,094,693	1,255,738	1,394,256	1,438,379	1,503,963	3,299,266
Sewer Department	954,393	1,041,805	1,137,070	1,227,049	1,149,039	1,162,650
Garbage Department	951,771	1,016,395	1,053,841	1,119,569	1,204,485	1,238,673
Gas Department	828,247	933,227	871,687	808,691	941,816	961,440
All Other Revenue	93,157	101,725	150,707	150,707	118,187	25,600
TOTAL	3,922,261	4,348,890	4,607,561	4,744,394	4,917,490	6,687,629

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

UTILITY EXPENDITURE SUMMARY

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 605,425	\$ 816,141	\$ 623,574	\$ 813,332	-0.34%
Maintenance & Supplies	317,906	467,955	342,214	589,723	26.02%
Services	1,679,391	1,673,217	1,605,080	1,679,684	0.39%
Transfers	1,581,172	1,624,087	1,725,304	2,011,321	23.84%
Subtotal	<u>4,183,893</u>	<u>4,581,400</u>	<u>4,296,173</u>	<u>5,094,059</u>	11.19%
Capital Outlay	<u>216,458</u>	<u>915,805</u>	<u>484,914</u>	<u>1,901,863</u>	107.67%
Total Expenditures	<u><u>4,400,352</u></u>	<u><u>5,497,205</u></u>	<u><u>4,781,087</u></u>	<u><u>6,995,922</u></u>	

~AUTHORIZED POSITIONS~

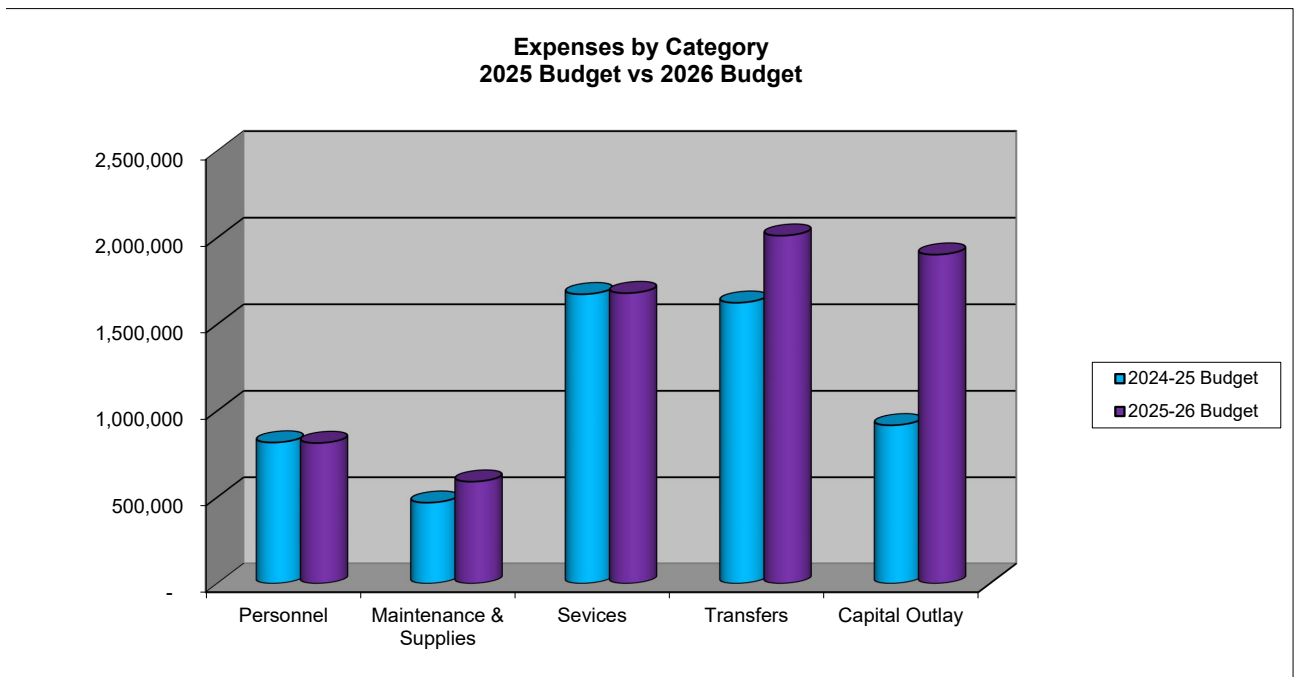
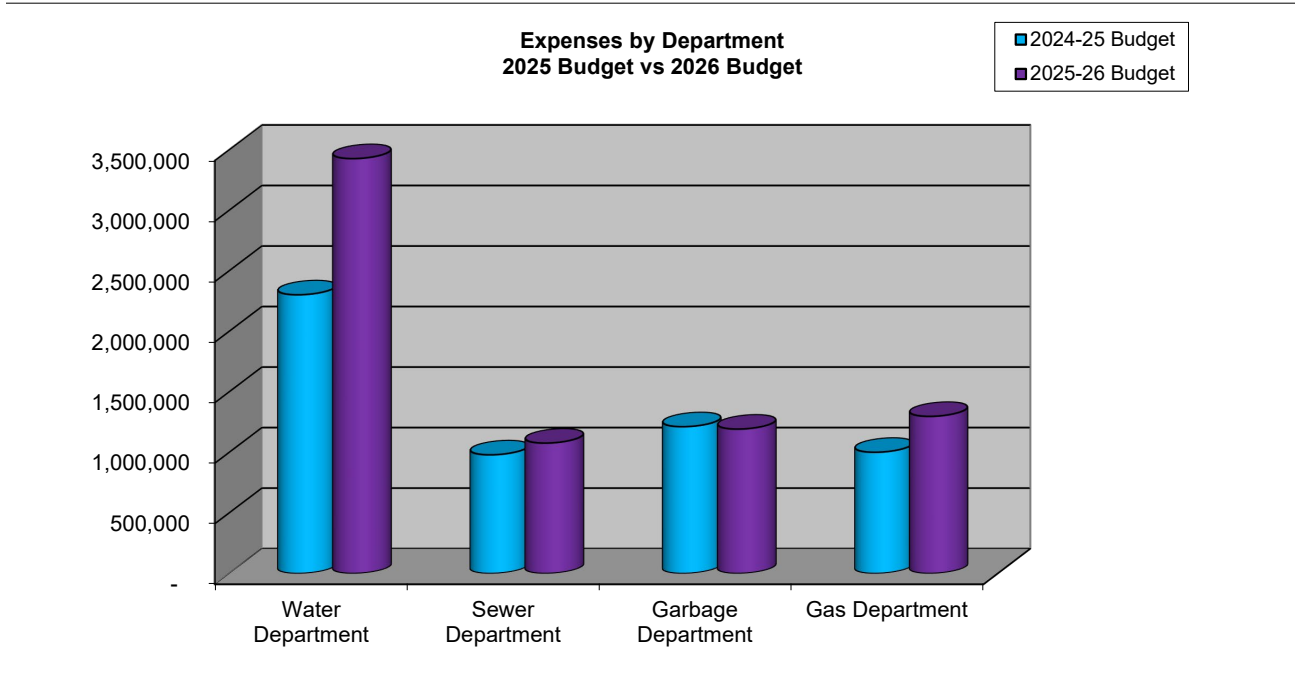
Water	3.75	3.50	3.75	3.34	-4.57%
Sewer	2.50	1.83	1.83	2.08	13.66%
Garbage	0.50	0.50	0.50	0.50	0.00%
Gas	3.75	3.33	3.33	2.98	-10.51%
Total Personnel	<u>10.50</u>	<u>9.16</u>	<u>9.41</u>	<u>8.90</u>	-2.84%

~DEPARTMENT SUMMARY~

Water	\$ 1,605,203	\$ 2,302,435	\$ 1,842,774	\$ 3,427,447	48.86%
Sewer	855,051	980,429	798,713	1,077,278	9.88%
Garbage	1,171,253	1,212,819	1,137,351	1,193,005	-1.63%
Gas	768,845	1,001,522	1,002,249	1,298,192	29.62%
Total Expenditures	<u><u>\$ 4,400,352</u></u>	<u><u>\$ 5,497,205</u></u>	<u><u>\$ 4,781,087</u></u>	<u><u>\$ 6,995,922</u></u>	27.26%

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

UTILITY FUND EXPENSE SUMMARY



**CITY OF COLUMBUS, TEXAS
2025-2026 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
2025-2026 BUDGET**

Fund:
Utility

Department:
Water

Account:
03-70

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 279,595	\$ 344,232	\$ 273,832	\$ 341,283	-0.86%
Maintenance & Supplies	130,597	165,000	133,964	276,000	67.27%
Services	183,835	136,678	141,334	143,678	5.12%
Transfers	920,097	920,720	944,140	998,654	8.46%
Subtotal	1,514,123	1,566,630	1,493,270	1,759,614	12.32%
Capital Outlay	91,080	735,805	349,504	1,667,833	126.67%
Total Expenditures	\$ 1,605,203	\$ 2,302,435	\$ 1,842,774	\$ 3,427,447	48.86%

~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	\$ 196,502	\$ 233,458	\$ 191,024	\$ 235,770	
8103 Wages, Overtime	7,012	10,000	7,049	10,000	
8107 Longevity	1,756	1,251	1,756	1,286	
8120 Social Security	16,286	18,720	15,206	19,474	
8130 TMRS Retirement	25,541	29,391	26,300	30,573	
8140 Health & Life Insurance	29,233	47,191	29,233	39,607	
8150 Workers' Compensation	3,265	4,221	3,265	4,572	
Subtotal	279,595	344,232	273,832	341,283	-0.86%

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

Fund:
Utility

Department:
Water

Account:
03-70

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	62,263	50,000	60,509	50,000	
8240 Gas & Oil	5,345	7,500	5,436	7,500	
8245 Office Supplies	2,044	2,000	1,920	2,000	
8246 Postage	3,988	4,000	3,724	4,000	
8250 Chemical Supplies	8,917	10,000	8,289	10,000	
8260 Building Maintenance	112	5,000	134	5,000	
8264 Software Maintenance	12,786	25,000	22,500	25,000	
8266 Vehicle Maintenance	1,638	5,500	1,411	5,500	
8267 Equipment Maintenance	29,820	50,000	26,000	161,000	
8268 Other Maintenance	141	1,000	122	1,000	
8280 Small Tools	1,793	3,000	1,963	3,000	
8285 Wearing Apparel	1,748	2,000	1,957	2,000	
8290 Storm Recovery	-	-	-	-	
Subtotal	130,597	165,000	133,964	276,000	67.27%
Services					
8315 Bad Debt	5,234	3,500	3,500	3,500	
8321 Dues & Subscriptions	604	1,200	492	1,200	
8326 Electricity	69,246	62,000	59,000	62,000	
8332 Liability Insurance	583	613	490	613	
8333 Vehicle Insurance	1,558	1,848	1,479	1,848	
8335 Building Insurance	2,140	1,267	1,013	1,267	
8340 Laboratory Analysis	4,567	10,000	6,070	10,000	
8350 Training	3,213	5,000	1,500	5,000	
8355 Outside Services	86,400	40,000	59,000	40,000	
8359 Regulatory Permitting	4,473	4,100	4,038	4,100	
8362 Printing & Advertising	256	300	-	300	
8363 Professional Services	-	200	-	200	
8365 Engineering Fees	-	500	-	7,500	
8373 One Call Notification	-	250	75	250	
8380 Telephone	3,730	4,000	2,928	4,000	
8390 Miscellaneous	930	1,000	848	1,000	
8392 Economic Dev Contract	900	900	900	900	
Subtotal	183,835	136,678	141,334	143,678	5.12%

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

Fund:
Utility

Department:
Water

Account:
03-70

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Capital Outlay					
8410 Buildings	-	-	-	-	
8420 Improvements	-	-	-	10,000	
8420 Improvements	-	300,000	305,000	-	
8422 Water Distribution System	-	75,000	-	212,500	
8423 Water Plant	-	-	-	-	
8424 Telemetry	-	-	-	-	
8425 Tower Demo	-	-	-	-	
8440 Mains, Valves, Lines	-	-	-	-	
8465 Software	-	-	-	-	
8471 Water Well	-	-	-	1,400,000	
8480 Vehicles	1,773	-	-	-	
8485 Right to Use Vehicles	43,921				
8490 Equipment	45,386	360,805	44,504	45,333	
Subtotal	91,080	735,805	349,504	1,667,833	126.67%
Interest					
8525 Interest Due on Notes	13,475	1,625	1,064	1,625	
	13,475	1,625	1,064	1,625	
Transfers					
8393 Gross Receipts Fee	112,806	112,240	109,399	133,649	
8605 Transfer to General Fund	184,365	193,767	211,458	237,786	
8607 Transfer to Debt Service Fund	570,426	574,713	572,219	345,816	
8610 Transfer to Equipment Fund	2,500	-	-	5,000	
8611 Transfer to Fire Equip Fund	50,000	40,000	50,000	50,000	
8613 Transfer to Utility Maint Fund	-	-	-	226,403	
Subtotal	920,097	920,720	944,140	998,654	8.46%
Total Expenditures	<u>\$ 1,618,679</u>	<u>\$ 2,304,060</u>	<u>\$ 1,843,838</u>	<u>\$ 3,429,073</u>	48.83%

**CITY OF COLUMBUS, TEXAS
2025-2026 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
2025-2026 BUDGET**

Fund:
Utility

Department:
Sewer

Account:
03-71

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 151,044	\$ 221,287	\$ 143,340	\$ 222,881	0.72%
Maintenance & Supplies	99,773	176,700	99,681	176,700	0.00%
Services	182,229	183,315	166,373	184,815	0.82%
Debt Service	-	-	-	-	N/A
Transfers	338,381	349,127	373,184	424,549	21.60%
Subtotal	771,427	930,429	782,577	1,008,945	8.44%
Capital Outlay	83,624	50,000	16,136	68,333	N/A
Total Expenditures	\$ 855,051	\$ 980,429	\$ 798,713	\$ 1,077,278	9.88%

~AUTHORIZED POSITIONS~

Position Title					
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	\$ 99,365	\$ 148,154	\$ 91,949	\$ 151,400	
8103 Wages, Overtime	7,234	10,000	7,324	10,000	
8107 Longevity	465	1,980	465	2,220	
8120 Social Security	8,187	12,250	7,558	13,091	
8130 TMRS Retirement	13,198	19,257	13,448	20,580	
8140 Health & Life Insurance	20,340	27,046	20,340	22,755	
8150 Workers' Compensation	2,257	2,600	2,257	2,835	
Subtotal	151,044	221,287	143,340	222,881	0.72%

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

Fund:
Utility

Department:
Sewer

Account:
03-71

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	14,443	11,500	10,692	11,500	
8240 Gas & Oil	5,393	6,000	5,454	6,000	
8245 Office Supplies	1,548	2,000	1,824	2,000	
8246 Postage	3,841	3,850	3,631	3,850	
8250 Chemical Supplies	40,518	57,500	32,119	57,500	
8260 Building Maintenance	824	10,000	206	10,000	
8264 Software Maintenance	7,150	22,000	18,500	22,000	
8266 Vehicle Maintenance	2,065	4,000	3,216	4,000	
8267 Equipment Maintenance	20,478	55,000	19,970	55,000	
8268 Other Maintenance	141	500	146	500	
8280 Small Tools	2,440	3,000	2,870	3,000	
8285 Wearing Apparel	932	1,350	1,052	1,350	
8290 Storm Recovery	-	-	-	-	
Subtotal	99,773	176,700	99,681	176,700	0.00%
Services					
8315 Bad Debt	3,418	2,500	2,500	2,500	
8321 Dues & Subscriptions	604	750	725	750	
8326 Electricity	53,894	57,000	54,158	57,000	
8332 Liability Insurance	809	894	809	894	
8333 Vehicle Insurance	2,309	2,876	2,309	2,876	
8335 Building Insurance	-	5,500	-	-	
8340 Laboratory Analysis	23,967	28,000	27,136	28,000	
8341 Waste Disposal	17,242	25,000	16,224	25,000	
8350 Training	4,203	5,000	4,203	5,000	
8355 Outside Services	60,702	40,000	43,262	40,000	
8359 Regulatory Permitting	11,516	8,500	11,516	8,500	
8363 Professional Services	-	1,000	-	1,000	
8365 Engineering Fees	-	500	-	7,500	
8374 Capital Lease Payments	-	-	-	-	
8380 Telephone	2,282	2,420	2,165	2,420	
8385 Utilities	-	-	-	-	
8390 Miscellaneous	317	250	317	250	
8392 Economic Dev Contract	900	900	900	900	
Subtotal	182,229	183,315	166,373	184,815	0.82%

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

Fund:
Utility

Department:
Sewer

Account:
03-71

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Capital Outlay					
8425 Tower Demo	-				
8420 Improvements	-	-	-	10,000	
8426 Diffuser	-	-	-	-	
8465 Software	-	-	-	-	
8472 Lift Stations	-		-	-	
8480 Vehicles	2,051	-	-	-	
8485 Right to Use Vehicles	65,437	-	-	-	
8490 Equipment	16,136	50,000	16,136	58,333	
8495 Storm Recovery	-	-	-	-	
Subtotal	83,624	50,000	16,136	68,333	
Interest					
8525 Interst Due on Notes	7,178	1,600	2,283	7,250	
	7,178	1,600	2,283	7,250	
Transfers					
8393 Gross Receipts Fee	92,168	91,854	91,879	92,352	
8605 Transfer to General Fund	132,105	142,287	166,458	192,786	
8607 Transfer to Debt Service Fund	114,108	114,986	112,565	22,161	
8610 Transfer to Equipment Fund	-	-	-	10,000	
8613 Transfer to Utility Maintenance F	-	-	-	100,000	
Subtotal	338,381	349,127	373,184	424,549	21.60%
Total Expenditures	<u>\$ 862,229</u>	<u>\$ 982,029</u>	<u>\$ 800,995</u>	<u>\$ 1,084,528</u>	10.44%

**CITY OF COLUMBUS, TEXAS
2025-2026 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
2025-2026 BUDGET**

Fund:
Utility

Department:
Garbage

Account:
03-72

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 23,014	\$ 24,650	\$ 24,209	\$ 23,111	-6.24%
Maintenance & Supplies	14,560	17,355	16,844	17,690	1.93%
Services	1,001,574	1,028,527	929,840	959,418	-6.72%
Transfers	132,105	142,287	166,458	192,786	35.49%
Subtotal	1,171,253	1,212,819	1,137,351	1,193,005	-1.63%
Capital Outlay	-	-	-	-	
Total Expenditures	\$ 1,171,253	\$ 1,212,819	\$ 1,137,351	\$ 1,193,005	-1.63%

~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	\$ 18,698	\$ 19,592	\$ 19,576	\$ 18,863	
8107 Longevity	120	440	120	120	
8120 Social Security	1,463	1,532	1,536	1,452	
8130 TMRS Retirement	1,005	1,077	1,052	919	
8140 Health & Life Insurance	1,139	1,356	1,351	1,138	
8150 Workers' Compensation	588	653	574	619	
Subtotal	23,014	24,650	24,209	23,111	-6.24%

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

Fund:
Utility

Department:
Garbage

Account:
03-72

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	521	600	2,241	600	
8240 Gas & Oil	315	450	264	450	
8245 Office Supplies	1,059	1,500	750	1,500	
8246 Postage	3,790	3,500	3,371	3,500	
8264 Software Maintenance	5,962	5,665	5,931	6,000	
8268 Other Maintenance	2,829	5,500	4,220	5,500	
8280 Small Tools	-	50	-	50	
8285 Wearing Apparel	83	90	67	90	
8290 Storm Recovery	-	-	-	-	
Subtotal	14,560	17,355	16,844	17,690	1.93%
Services					
8315 Bad Debt	3,256	2,060	2,060	3,000	
8332 Liability Insurance	896	1,030	1,072	1,233	
8333 Vehicle Insurance	549	631	838	964	
8335 Building Insurance	1,647	1,894	1,609	1,850	
8341 Waste Disposal	994,782	1,021,962	923,710	951,421	
8355 Outside Services	445	750	552	750	
8362 Printing & Advertising	-	150	-	150	
8380 Telephone	-	-	-	-	
8390 Miscellaneous	-	50	-	50	
Subtotal	1,001,574	1,028,527	929,840	959,418	-6.72%
Capital Outlay					
8490 Equipment	-	-	-	-	
Subtotal	-	-	-	-	N/A
Transfers					
8605 Transfer to General Fund	132,105	142,287	166,458	192,786	
8607 Transfer to Debt Service Fund	-	-	-	-	
Subtotal	132,105	142,287	166,458	192,786	35.49%
Total Expenditures	\$ 1,171,253	\$ 1,212,819	\$ 1,137,351	\$ 1,193,005	-1.63%

**CITY OF COLUMBUS, TEXAS
2025-2026 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
2025-2026 BUDGET**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 151,772	\$ 225,972	\$ 182,193	\$ 226,057	0.04%
Maintenance & Supplies	72,976	108,900	91,725	119,333	9.58%
Services	311,753	324,697	367,533	391,773	20.66%
Transfers	190,588	211,953	241,523	395,331	86.52%
Subtotal	<u>727,090</u>	<u>871,522</u>	<u>882,975</u>	<u>1,132,495</u>	29.94%
Capital Outlay	<u>41,754</u>	<u>130,000</u>	<u>119,274</u>	<u>165,697</u>	N/A
Total Expenditures	<u>\$ 768,845</u>	<u>\$ 1,001,522</u>	<u>\$ 1,002,249</u>	<u>\$ 1,298,192</u>	29.62%

~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	\$ 90,370	\$ 148,561	\$ 102,315	\$ 151,476	
8103 Wages, Overtime	3,007	6,000	3,426	6,000	
8107 Longevity	950	533	354	671	
8120 Social Security	7,827	11,865	8,803	12,672	
8130 TMRS Retirement	11,278	18,622	13,174	19,891	
8140 Health & Life Insurance	36,376	38,992	52,896	33,771	
8150 Workers' Compensation	1,965	1,399	1,225	1,576	
Subtotal	<u>151,772</u>	<u>225,972</u>	<u>182,193</u>	<u>226,057</u>	0.04%

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	37,819	40,000	32,671	40,000	
8240 Gas & Oil	4,487	4,750	4,503	4,750	
8245 Office Supplies	1,316	1,950	650	1,950	
8246 Postage	3,855	3,700	3,781	3,700	
8260 Build Maintenance	20	500	1,526	500	
8264 Software Maintenance	12,786	25,000	14,574	18,500	
8266 Vehicle Maintenance	3,101	4,500	3,200	4,500	
8267 Equipment Maintenance	3,901	20,000	22,290	36,933	
8268 Other Maintenance	141	800	150	800	
8280 Small Tools	1,504	3,500	1,000	3,500	
8285 Wearing Apparel	4,045	4,200	7,381	4,200	
8290 Storm Recovery	-	-	-	-	
Subtotal	72,976	108,900	91,725	119,333	9.58%
Services					
8315 Bad Debt	2,707	1,200	2,000	2,000	
8321 Dues & Subscriptions	1,081	1,250	2,548	1,250	
8332 Liability Insurance	960	1,104	1,150	1,323	
8333 Vehicle Insurance	1,835	2,110	2,801	3,221	
8335 Building Insurance	1,681	1,933	1,678	1,930	
8350 Training	10,786	10,750	18,436	10,750	
8355 Outside Services	59,686	20,000	45,000	50,000	
8360 Gas Purchased Discount	(19,390)	(19,500)	(20,363)	(19,500)	
8361 Gas Purchased	248,407	298,500	307,780	298,500	
8363 Professional Services	-	3,000	-	27,000	
8365 Engineering Fees	-	-	-	7,500	
8367 Legal Fees	-	-	-	-	
8370 Rent/Lease	-	-	-	-	
8373 One Call Notification	462	300	1,057	300	
8380 Telephone	2,639	2,950	2,042	2,950	
8390 Miscellaneous	-	200	2,505	200	
8392 Economic Dev Contract	900	900	900	900	
Subtotal	311,753	324,697	367,533	388,323	19.60%
Capital Outlay					
8420 Improvements	-	-	-	10,000	
8440 Mains & Lines	38,220	110,000	99,220	104,000	
8450 Meters & Regulators	-	-	-	-	
8465 Software	-	-	-	-	
8480 Vehicles	3,535	-	-	-	
8485 Right to Use Vehicles	-	-	-	-	
8490 Equipment	-	20,000	20,054	51,697	
Subtotal	41,754	130,000	119,274	165,697	0.00%

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Interest					
8525 Interest Due on Notes	3,637	3,658	3,215	3,450	
	<u>3,637</u>	<u>3,658</u>	<u>3,215</u>	<u>3,450</u>	
Transfers					
8393 Gross Receipts Fee	30,434	32,500	34,685	34,750	
8605 Transfer to General Fund	123,573	142,287	166,458	192,786	
8607 Transfer to Debt Service Fund	31,582	32,166	32,166	23,005	
8610 Transfer to Equipment Fund	5,000	5,000	5,000	7,340	
8613 Transfer to Utility Maintenance F	-	-	-	134,000	
Subtotal	<u>190,588</u>	<u>211,953</u>	<u>241,523</u>	<u>395,331</u>	86.52%
Total Expenditures	<u><u>\$ 772,482</u></u>	<u><u>\$ 1,005,180</u></u>	<u><u>\$ 1,005,464</u></u>	<u><u>\$ 1,298,192</u></u>	29.15%

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
2025-2026 BUDGET**

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

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~UTILITY CAPITAL PROJECT FUND SUMMARY~					
Resources:					
Total Beginning Balance	\$ 890,058	\$ 765,578	\$ 840,988	\$ 25,211	N/A
Revenues & Transfers In	114,973	135,000	133,086	125,000	N/A
Total Funds Available	1,005,031	900,578	974,074	150,211	N/A
Uses/Deductions					
Expenditures & Transfers Out	164,043	885,000	948,862	150,211	N/A
Ending Fund Balance					
Total Ending Fund Balance	840,988	15,578	25,211	0	N/A
Fund Total	\$ 840,988	\$ 15,578	\$ 25,211	\$ 0	
Net Revenue (Expenditures)	(49,070)	(750,000)	(815,776)	(25,211)	

**CITY OF COLUMBUS, TEXAS
2025-2026 BUDGET**

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

Classification	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
<u>Revenues</u>					
4200 Grants	-	-	-	-	N/A
5109 Interest & MCF Deposits	114,973	135,000	133,086	125,000	N/A
7112 Bond Proceeds	-	-	-	-	N/A
7240 Premium on Bonds	-	-	-	-	N/A
Total Revenues	<u>\$ 114,973</u>	<u>\$ 135,000</u>	<u>\$ 133,086</u>	<u>\$ 125,000</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>164,043</u>	<u>477,654</u>	<u>948,862</u>	<u>150,211</u>	N/A
Total Expenditures	<u>\$ 164,043</u>	<u>\$ 477,654</u>	<u>\$ 948,862</u>	<u>\$ 150,211</u>	N/A

~AUTHORIZED POSITIONS~

Capital Outlay					
8410 Buildings	-	-	-	-	
8440 Gas Lines	150,000	110,000	209,200	150,211	
8450 Gas Regulators/Meters	-	-	-	-	
8420 Improvements	-	-	-	-	
8422 Water Distribution System	14,043	367,654	739,662	-	
8423 Water Plant	-	-	-	-	
8424 Telemetry	-	-	-	-	
8425 Tower Demolition	-	-	-	-	
8460 Office Equipment	-	-	-	-	
8465 Software	-	-	-	-	
8471 Water Well	-	-	-	-	
8480 Vehicles	-	-	-	-	
8490 Equipment	-	-	-	-	
Subtotal	<u>164,043</u>	<u>477,654</u>	<u>948,862</u>	<u>150,211</u>	-68.55%
Total Expenditures	<u>\$ 164,043</u>	<u>\$ 477,654</u>	<u>\$ 948,862</u>	<u>\$ 150,211</u>	N/A

Project Detail

	Fund Revenues
Bond Proceeds	\$ 3,000,000
Grants - FEMA	89,368
Grants - ARP + Interest	777,648
Monthly MCF Transfer	299,478
Interest & Fee Refund Revenue	180,326
Total Revenue	4,346,820

	Spent to Date
Water Projects	
Filtration System	2,243,598
Waterline Project	784,503
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	150,000
Gas Line Work 2025	209,200
Gas Line Work 2026	150,211
Sewer Projects	
WWTP Outfall	458,715
Total Spent to Date	4,346,820
Total Funds Available	\$ 0

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	\$ 45,384	\$ 59,567	\$ 59,567	\$ 59,567	\$ 59,567	\$ 283,651
8107 Longevity	259	340	340	340	340	1,620
8106 Council Attendance	1,360	1,785	1,785	1,785	1,785	8,500
8120 Social Security	3,723	4,887	4,887	4,887	4,887	23,269
8130 TMRS Retirement	5,692	7,471	7,471	7,471	7,471	35,577
8140 Health & Life Insurance	6,387	8,383	8,383	8,383	8,383	39,918
8150 Workers' Compensation	112	147	147	147	147	700
Maintenance & Supplies						
8210 General Supplies	960	1,260	1,260	1,260	1,260	6,000
8245 Office Supplies	1,280	1,680	1,680	1,680	1,680	8,000
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	7,200	9,450	9,450	9,450	9,450	45,000
8267 Equipment Maintenance	-	-	-	-	-	-
Services						
8317 Appraisal District Fee	10,879	14,279	14,279	14,279	14,279	67,993
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	920	1,208	1,208	1,208	1,208	5,750
8335 Building Insurance	640	840	840	840	840	4,000
8350 Training	2,400	3,150	3,150	3,150	3,150	15,000
8355 Outside Services	9,120	11,970	11,970	11,970	11,970	57,000
8360 Janitorial Service	880	1,155	1,155	1,155	1,155	5,500
8362 Printing & Advertising	1,168	1,533	1,533	1,533	1,533	7,300
8363 Professional Services	36,800	48,300	48,300	48,300	48,300	230,000
8367 Legal Fees	3,200	4,200	4,200	4,200	4,200	20,000
8370 Rent/Lease	1,200	1,575	1,575	1,575	1,575	7,500
8380 Telephone	1,560	2,048	2,048	2,048	2,048	9,750
8385 Utilities	-	-	-	-	-	-
8390 Miscellaneous	920	1,208	1,208	1,208	1,208	5,750
Fire Pension	-	45,000	-	-	-	45,000
Total	\$ 146,885	\$ 237,786	\$ 192,786	\$ 192,786	\$ 192,786	963,028

**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	-	
Police Lieutenant	1.00	1.00	1.00	2.00	
Police Sergeant	3.00	3.00	1.00	2.00	
Police Detective	-	-	1.00	1.00	
Police Corporal	-	-	2.00	-	
Patrol Officer	6.00	6.00	4.00	5.00	
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	0.25	
Deputy Fire Marshal	-	-	-	0.80	
Building Inspector	1.00	1.80	1.00	2.00	
Subtotal	1.00	2.28	1.48	3.05	33.77%
<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	28.98	31.15	4.95%
UTILITY FUND:					
<u>Water Department</u>					
City Manager	-		0.17	0.17	
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	-	-	0.17	0.17	
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	2.00	9.10%
<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	-	-	0.16	0.16	
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	2.89	-13.21%
Total Utility Fund	10.50	9.16	9.41	8.73	-4.73%
TOTAL FTE's	38.90	38.84	38.39	39.88	2.67%

**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

FY26 Budget

Department	Percent	Revenue	Gross Receipts
Water	8%	1,670,616	133,649
Sewer	8%	1,154,400	92,352
	mcf's	Per mcf	Gross Receipts
Gas	69,500	0.50	34,750
Total			260,751

FY25 Estimate

Department	Percent	Revenue	Gross Receipts
Water	8%	1,428,241	114,259
Sewer	8%	1,130,825	90,466
	mcf's	Per mcf	Gross Receipts
Gas	67,309	0.50	33,655
Total			238,380

**CITY OF COLUMBUS, TEXAS
2054-2065 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	2025-2026 Total
Administration - 10	10,000		-		10,000
Municipal Court - 11	-		-		-
Police Department - 20	-	210,000	-		210,000
Fire Department - 30	-	-	-		-
Code Enforcement Dept - 40		-	-		-
Parks Department - 50	200,000	-	-		200,000
Swimming Pool - 51			-		-
Golf Course - 52	-				-
Library Department - 53	-		-		-
Public Works Department - 60	250,000	-	70,000		320,000
Total-General Fund	460,000	210,000	70,000	-	740,000
Water Department - 70	1,622,500	-	45,333	-	1,667,833
Sewer Department - 71	10,000	-	58,333	-	68,333
Garbage Department - 72			-		-
Gas Department - 73	104,000		51,697	150,211	305,908
Total-Utility Fund	1,736,500	-	155,363	150,211	2,042,074
					2,782,074
Admin-Improvements	10,000	City Hall Drive-Thru Window Replacement (Shared w/Utility)			
Police Department-Vehicles	210,000	(Eq/Gen Fund)	2 Police Patrol Units		
Public Works - Equipment	92,500	(Gen Fund)	Shared Tractor and Skid Steer		
Public Works - Improvements	250,000	(GLO)	Drainage Improvements		
Parks Improvements	200,000	(Gen Fund/Grant City Parks Improvements			
Water/Sewer/Gas Departments	30,000	City Hall Drive-Thru Window Replacement (Shared w/Admin)			
Water Department-Water Well	1,400,000	New Waterwell	Funding Via TWDB fro State Legislature		
Water Department-Improvements	212,500	(Utility/TDA)	Waterline Replacement		
Water Department-Equipment	45,333	(Utility)	Shared Tractor and Skid Steer		
Sewer Department-Equipment	58,333	(Utility)	Shared Tractor and Skid Steer/Pumps		
Gas Department-Equipment	51,697	(Utility)	Shared Tractor and Skid Steer/Misc Equip		
Gas Department-Gas Line	244,211	(Utility/MCF Tran Gas Line Improvements			
Total	2,804,574				
<u>Other Major Purchases</u>					
- Admin 10-8355	200,000	Resilient Communities Planning Grant			
- PW 60-8269	131,200	Street Seal Coat			
- PW 60-8275	10,000	Street Signs			
Total - General					341,200
Sewer 71-8267	15,000	Diffuser Maintenance			
Sewer 71-8267	16,000	Line Maintenance/Camera Survey			
Gas 73-8267	20,000	Regulator Maintenance			
Gas 73-8363	20,000	Meter Painting			
Total - Utility					71,000