

ORDINANCE NO. 194-17

AN ORDINANCE AMENDING ORDINANCE NO. 181-16 TO ADOPT A BUDGET FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2017, AND ENDING SEPTEMBER 30, 2018, 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 2017-2018 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, 2017 and ending September 30, 2018, 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, 2017, and ending September 30, 2018.

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, 2018.

	<u>Fiscal Year 2017-2018</u>
General Fund	\$ 3,309,539
Utility Fund	\$ 4,717,859
Hotel Occupancy Tax Fund	\$ 366,500
Equipment Fund	\$ 10,000
Fire Equipment Fund	\$ 0
Capital Project Fund	\$ 2,873,301
Debt Service 2016	\$ 187,900
Debt Service 2013	\$ 324,125
Debt Service 2010	\$ 300,613

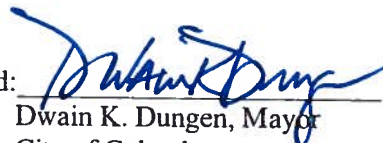
SECTION 3. Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

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 21st DAY OF SEPTEMBER 2017.

Signed: 
Dwain K. Dungen, Mayor
City of Columbus

ATTEST:


Bana Schneider, City Secretary



CITY OF COLUMBUS

OPERATING BUDGET

OCTOBER 1, 2017 TO SEPTEMBER 30, 2018

This Budget will raise more total property taxes than last year's budget by \$56,935 or 7.06%; and of that amount, \$18,235 is tax revenue to be raised from new property added to the tax roll this year.

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

Table of Contents

Fund Summary	4
General Fund	6
Long-Term Financial Plan	7
General Fund Summary	9
Revenue Detail	10
Revenue Graphs	13
Department Expenditure Summary	15
Expenditure Graphs	16
Administration	17
Municipal Court	20
Police Department	23
Fire Department	26
Code Enforcement	29
Parks Department	32
Swimming Pool	35
Golf Course	38
Library	41
Public Works Department	44
Special Revenue Funds	47
Equipment Fund	49
Fire Equipment	51
Hotel Occupancy Fund	53
Debt Service Funds	56
Debt Service 2016	58
Debt Service 2005 & 2013	60
Debt Service 2010	62
Debt Service Schedules	65
Utility Fund	67
Long-Term Financial Plan	68
Utility Fund Summary	70
Revenue Detail	71
Revenue Graphs	73
Department Expenditure Summary	75
Expenditure Graphs	76
Water Department	77
Sewer Department	81
Garbage Department	85
Gas Department	88
Maintenance Department	92
Watwe/Gas Capital Project	95
Supplemental Information	98

**CITY OF COLUMBUS, TEXAS
2016-2017 BUDGET**

Principal Officials

Name	Title
Dwain Dungen	Mayor
Lori An Gobert	Mayor Pro Tem
Keith Cummings	Alderman
Gary Swindle	Alderman
Eddie Hernandez	Alderman
Chuck Rankin	Alderman
Donald Warschak	City Manager
Bana Schneider	Finance Director/City Secretary
Leonard Peters	Municipal Court Judge
W. E. "Bill" Lattimore	Police Chief
Doyle "Dusty" Dittmar	Fire Chief
Michael Poncik	Public Works Superintendent
Jody Ripper	Utilities Superintendent
Susan Chandler	Library Director

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

COMBINED BUDGET SUMMARY

Fund	Estimated Beginning Balance 10/01/2017	Revenues & Transfers In	Expenditures & Transfers Out	Estimated Ending Balance 09/30/2018
GOVERNMENTAL FUND TYPES:				
GENERAL FUND	\$ 1,233,292	\$ 2,849,350	\$ 3,309,539	\$ 773,103
SPECIAL REVENUE FUNDS:				
Equipment Fund	20,132	20,325	10,000	30,457
Fire Equipment Fund	318,166	36,300	-	354,466
Hotel Occupancy Tax Fund	694,569	278,000	366,500	606,069
Subtotal Special Revenue Funds	<u>1,032,867</u>	<u>334,625</u>	<u>376,500</u>	<u>990,992</u>
DEBT SERVICE FUNDS:				
Debt Service 2016	326	187,900	187,900	326
Debt Service 2005/2013	55	324,165	324,125	95
Debt Service 2010	2,254	299,726	300,613	1,368
Subtotal Debt Service	<u>2,309</u>	<u>811,791</u>	<u>812,638</u>	<u>1,789</u>
CAPITAL PROJECTS FUND	<u>2,867,480</u>	<u>6,000</u>	<u>2,873,301</u>	<u>179</u>
TOTAL GOVERNMENTAL FUNDS	<u>5,135,949</u>	<u>4,001,767</u>	<u>7,371,978</u>	<u>1,766,063</u>
PROPRIETARY FUND TYPES:				
UTILITY FUND	2,498,417	3,920,509	4,717,859	1,701,066
TOTAL PROPRIETARY FUNDS	<u>2,498,417</u>	<u>3,920,509</u>	<u>4,717,859</u>	<u>1,701,066</u>
GRAND TOTAL	<u>\$ 7,634,365</u>	<u>\$ 7,922,275</u>	<u>\$ 12,089,837</u>	<u>\$ 3,467,130</u>

**CITY OF COLUMBUS, TEXAS
2017-2018 Budget
Budget Fund Summary**

Fund				
	General	Utility	2016 Water/Gas/Sewer Impr. Proj.	Combined Utility
FY 17/18 Est. Starting Balance	1,233,292	2,498,417	2,867,480	5,365,897
FY 17/18 Budgeted Revenues	2,849,350	3,920,509	6,000	3,926,509
FY 17/18 Budgeted Expenditures	3,309,539	4,717,859	2,873,301	7,591,160
Net Revenues/(Net Expenditures)	(460,189)	(797,350)	(2,867,301)	(3,664,651)
17/18 Year End Balance	773,103	1,701,066	179	1,701,246

W/O Capital Expenditures	General	Combined Utility	Gain/(Loss)
FY 17/18 Budgeted Revenues	2,839,350	3,663,509	
FY 17/18 Budgeted Expenditures	3,075,829	4,239,704	
Net Revenues/(Net Expenditures)	(236,479)	(576,195)	(812,674)

Fund						
	Equipment	Hotel Tax	Fire Equipment	Debt Service 2016	Debt Service 05/13	Debt Service 08/10
FY 16/17 Est. Starting Balance	20,132	694,569	318,166	326	55	2,254
FY 17/18 Budgeted Revenues	20,325	278,000	36,300	187,900	324,165	299,726
FY 17/18 Budgeted Expenditures	10,000	366,500	0	187,900	324,125	300,613
Net Revenues/(Net Expenditures)	10,325	(88,500)	36,300	-	40	(886)
17/18 Year End Balance	30,457	606,069	354,466	326	95	1,368

Fund	
	Capital Project
FY 16/17 Est. Starting Balance	2,928,480
FY 17/18 Budgeted Revenues	6,000
FY 17/18 Budgeted Expenditures	2,873,301
Net Revenues/(Net Expenditures)	(2,867,301)
17/18 Year End Balance	179

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
2017-2018 BUDGET**

FYE 2018 General Fund Long-Term Financial Plan

	Actual 2013-14	Actual 2014-15	Actual 2015-16	Estimate 2016-17	2017-18
Beginning Fund Balance	844,529	878,472	1,077,568	1,027,460	1,233,292
Revenues:					
Property Taxes	616,035	631,663	650,560	718,869	767,320
Other Local Taxes	1,123,874	1,170,619	1,183,154	1,244,750	1,265,000
Licenses/Permits/Fees	22,599	26,946	22,363	37,441	26,100
Capital & Property	8,899	7,850	9,784	7,620	8,000
Municipal Court	94,139	122,836	180,359	126,640	114,200
Public Safety	9,289	56,420	83,625	5,945	2,100
Fire Department	-	-	-	9,500	-
Library	29,063	60,562	33,061	61,092	14,250
Recreation	11,524	8,782	12,543	10,100	9,810
Miscellaneous	71,900	362,784	-	1,401	-
Transfers	684,052	752,149	593,398	627,544	642,570
Other Sources	-	-	-	-	-
Total Revenue	2,671,374	3,200,611	2,768,846	2,850,902	2,849,350
Operating Expenditures:					
Personnel	1,696,079	1,664,736	1,750,325	1,796,068	1,976,919
Maintenance & Supplies	345,450	381,638	397,427	300,501	626,840
Services	366,510	634,487	435,081	438,784	449,420
Transfers	22,650	22,650	22,650	51,550	22,650
Total Operating Expenditures	2,430,689	2,703,511	2,605,483	2,586,903	3,075,829
Non-Operating Expenditures:					
Debt Service	-	-	-	-	-
Capital Outlay	206,742	298,004	213,471	58,168	233,710
Total Non-Operating Expenditures	206,742	298,004	213,471	58,168	233,710
Total Expenditures	2,637,431	3,001,515	2,818,954	2,645,071	3,309,539
Ending Fund Balance	878,472	1,077,568	1,027,460	1,233,292	773,103
Calculation of available funds:					
Ending Fund Balance	878,472	1,077,568	1,027,460	1,233,292	773,103
Less 20% required minimum balance	486,138	540,702	521,097	517,381	615,166
Excess funds available for capital projects	392,334	536,866	506,364	715,911	157,937
Tax rate variable:					
General Fund	0.23693	0.23839	0.23925	0.24877	0.25042
Debt Service Fund	0.03619	0.03473	0.03387	0.03123	0.02958
Total	0.27312	0.27312	0.27312	0.28000	0.28000
Staffing variable:					
Full-time equivalent positions	29.10	29.10	29.10	29.44	29.04
Average cost per FTE	58,284	57,207	60,149	61,008	68,076

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

FYE 2018 General Fund Long-Term Financial Plan

2018-19	2019-20	2020-21
773,103	416,116	36,679
790,340	815,050	859,502
1,302,950	1,368,098	1,436,502
26,883	27,689	28,520
8,240	8,487	8,742
117,626	121,155	124,789
(81,550)	(83,997)	(86,517)
-	-	-
14,678	15,118	15,571
10,104	10,407	10,720
-	-	-
661,847	681,703	702,154
-	-	-
2,851,118	2,963,710	3,099,983
2,036,226	2,097,313	2,160,233
645,645	665,015	684,965
462,903	476,790	491,094
23,330	24,029	24,750
3,168,104	3,263,147	3,361,042
-	-	-
40,000	80,000	39,000
40,000	80,000	39,000
3,208,104	3,343,147	3,400,042
416,116	36,679	(263,379)
416,116	36,679	(263,379)
633,621	652,629	672,208
(217,504)	(615,950)	(935,587)
0.25042	0.25042	0.25042
0.02958	0.02958	0.02958
0.28000	0.28000	0.28000
29.04	29.04	29.04
70,118	72,222	74,388

GENERAL FUND FINANCIAL PROJECTION

The plan presents the General Fund over eight fiscal years: three previous years, the estimate for FYE 2017, the budget for FYE 2018 and three projected years. The projections made for fiscal years 2019-2021 make the following assumptions.

Assumes ad valorem property values will increase in FY19, FY20, and FY21 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
2017-2018 BUDGET**

GENERAL FUND SUMMARY

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~GENERAL FUND SUMMARY~					
Resources:					
Total Beginning Balance	\$ 1,077,568	\$ 883,445	\$ 1,027,460	\$ 1,233,292	39.60%
Revenues & Transfers In	2,768,846	2,743,434	2,850,902	2,849,350	3.86%
Total Funds Available	<u>3,846,414</u>	<u>3,626,879</u>	<u>3,878,362</u>	<u>4,082,642</u>	12.57%
Uses/Deductions					
Expenditures & Transfers Out	2,818,954	2,865,419	2,645,071	3,309,539	15.50%
Ending Fund Balance					
Total Ending Fund Balance	1,027,460	761,460	1,233,292	773,103	1.53%
Reserved for Contingencies	-	-	-	-	
Reserved for Future Expenditures	-	-	-	-	
Unreserved Fund Balance	<u><u>1,027,460</u></u>	<u><u>761,460</u></u>	<u><u>1,233,292</u></u>	<u><u>773,103</u></u>	
Total Expenditures	2,818,954	2,865,419	2,645,071	3,309,539	
Less: Capital Expenditures	213,471	42,000	58,168	233,710	
Operating Expenditures	<u>2,605,483</u>	<u>2,823,419</u>	<u>2,586,903</u>	<u>3,075,829</u>	
Target Fund Balance - 20% of Operating Expenditures	521,097	564,684	517,381	615,166	
Actual Fund Balance	<u>1,027,460</u>	<u>761,460</u>	<u>1,233,292</u>	<u>773,103</u>	
Difference	<u><u>506,364</u></u>	<u><u>196,776</u></u>	<u><u>715,911</u></u>	<u><u>157,937</u></u>	
Net Revenue (Expenditures)	(50,108)	(121,985)	205,832	(460,189)	

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

GENERAL FUND REVENUE DETAIL

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
<u>PROPERTY TAXES:</u>					
05-3150 Property Tax: Current	\$ 637,668	\$ 701,763	\$ 705,369	\$ 756,320	7.77%
05-3200 Property Tax: Delinquent	6,804	8,000	7,000	6,000	-25.00%
05-3300 Property Tax: P & I	6,088	9,500	6,500	5,000	-47.37%
Subtotal	<u>650,560</u>	<u>719,263</u>	<u>718,869</u>	<u>767,320</u>	6.68%
<u>OTHER LOCAL TAXES</u>					
05-3400 Sales Tax	931,035	966,000	960,500	987,000	2.17%
05-3500 Franchise Fees	237,509	235,000	270,750	265,000	12.77%
05-3700 Mixed Beverage Tax	14,610	12,500	13,500	13,000	4.00%
Subtotal	<u>1,183,154</u>	<u>1,213,500</u>	<u>1,244,750</u>	<u>1,265,000</u>	4.24%
<u>LICENSES/PERMITS/FEES</u>					
05-3900 Beverage Permits	2,988	3,000	2,500	3,000	0.00%
05-3910 Building Permits	10,890	12,000	24,350	15,000	25.00%
05-3920 License: Dog	72	75	93	75	0.00%
05-3940 Elect. Permits & Lic Fees	2,123	2,000	3,350	2,500	25.00%
05-3950 Mechanical Permits	2,861	2,500	3,595	2,750	10.00%
05-3960 Plumbing Permits	1,886	1,400	1,900	1,500	7.14%
05-3980 Peddling Permits	10	100	160	100	0.00%
05-3990 Other Permits	21	-	-	-	N/A
05-6200 Dog Impoundment Fee	1,245	700	1,260	800	14.29%
05-6201 Dog Vaccination Fee	128	140	135	125	-10.71%
05-6900 Cemetery Burial Fee	100	100	-	100	0.00%
05-7200 Miscellaneous	40	300	98	150	-50.00%
Subtotal	<u>22,363</u>	<u>22,315</u>	<u>37,441</u>	<u>26,100</u>	16.96%
<u>CAPITAL & PROPERTY</u>					
05-5100 Investments & Interest	8,764	8,000	7,400	8,000	0.00%
05-5200 Leases & Rentals	1,020	-	220	-	N/A
05-7500 Gain on Sale of Assets	-	-	-	-	N/A
Subtotal	<u>9,784</u>	<u>8,000</u>	<u>7,620</u>	<u>8,000</u>	0.00%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

GENERAL FUND REVENUE DETAIL

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
-REVENUE DETAIL (Continued)-					
<u>MUNICIPAL COURT</u>					
11-4000 Court Fines	130,836	80,000	95,000	90,000	12.50%
11-7205 Arrest Fees	7,262	4,000	4,660	4,000	0.00%
11-7206 Driving Safety Course Fees	3,290	900	1,950	1,500	66.67%
11-7201 Warrant Fees	11,579	5,000	7,000	5,000	0.00%
11-7209 Traffic Fees	3,370	1,300	2,000	1,500	15.38%
11-7211 Child Safety Fees	334	400	200	350	-12.50%
11-7213 Administrative Fees	410	400	380	350	-12.50%
11-7214 Court Security Fees	4,346	2,500	2,775	2,000	-20.00%
11-7215 Court Technology Fees	5,795	3,000	3,700	3,000	0.00%
11-7216 Omnibase	1,856	700	1,150	1,000	42.86%
11-7217 City Judicial Fee	871	500	575	500	0.00%
11-7200 Miscellaneous	10,410	5,000	7,250	5,000	0.00%
Subtotal	180,359	103,700	126,640	114,200	10.13%
<u>PUBLIC SAFETY</u>					
20-7200 Miscellaneous	517	900	1,325	900	0.00%
20-4200 Grants	70,923	-	-	-	N/A
20-7500 Gain on Sale of Assets	-	-	3,350	-	N/A
20-4401 Donations	10,908	-	-	-	N/A
20-4402 Forfeiture Revenue	-	-	-	-	N/A
20-4403 LEOSE Revenue	1,277	1,200	1,270	1,200	0.00%
Subtotal	83,625	2,100	5,945	2,100	0.00%
<u>FIRE DEPARTMENT</u>					
30-4200 Grant Funds	-	-	-	-	N/A
30-7500 Gain on Sale of Assets	-	-	9,500	-	N/A
Subtotal	-	-	9,500	-	N/A
<u>LIBRARY</u>					
53-4400 County Contributions	5,000	5,000	6,000	6,000	20.00%
53-4200 Grants	18,480	-	34,088	-	N/A
53-4401 Donations	-	-	9,654	-	N/A
53-5200 Lease & Rentals	805	800	650	800	0.00%
53-7202 Fines & Fees	4,229	3,900	3,750	3,900	0.00%
53-7203 Memorials	50	50	2,485	50	0.00%
53-7204 Copies	4,216	3,500	3,800	3,500	0.00%
53-7200 Miscellaneous	281	-	665	-	N/A
Subtotal	33,061	13,250	61,092	14,250	7.55%
<u>RECREATION</u>					
52-5200 Golf Course Rental	-	10	-	10	0.00%
52-4401 Golf Course Donations	1,000	-	-	-	0.00%
51-6100 Pool Admissions	9,689	8,000	8,550	8,000	0.00%
51-7200 Pool Concessions	1,854	1,800	1,550	1,800	0.00%
Subtotal	12,543	9,810	10,100	9,810	0.00%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

GENERAL FUND REVENUE DETAIL

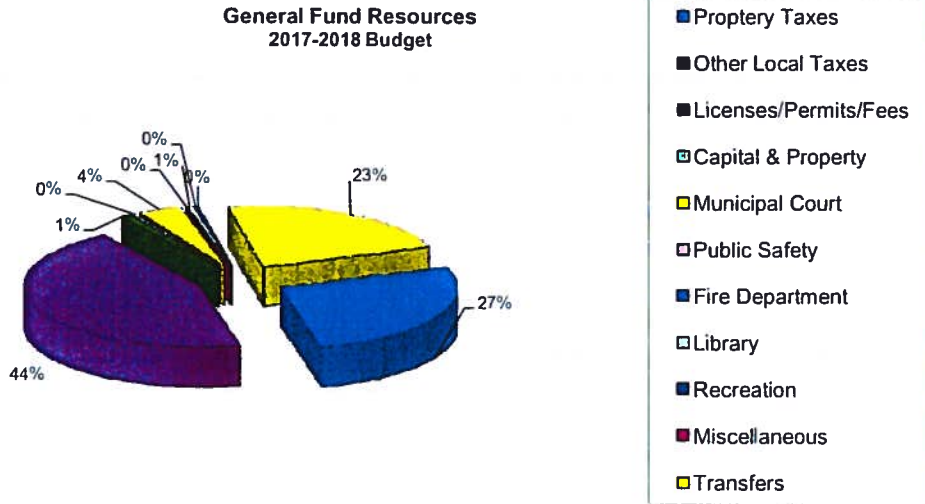
Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~REVENUE DETAIL (Continued)~					
MISCELLANEOUS					
10-4200 Grants	-	-	-	-	N/A
40-7200 Miscellaneous	-	-	-	-	N/A
50-7200 Miscellaneous	-	-	1	-	N/A
60-4200 Grants	-	-	-	-	N/A
60-6500 Sale of Materials	-	-	1,400	-	N/A
Subtotal	-	-	1,401	-	N/A
TRANSFERS					
05-3550 Utility Gross Receipts Fee	163,974	200,408	185,744	192,197	-4.10%
20-7100 From Equipment Fund	28,000	28,000	28,000	10,000	-64.29%
30-7100 From Fire Equip. Fund	-	-	-	-	N/A
10-7110 Intergovernmental - CCIDC	-	-	-	-	N/A
60-7110 Intergovernmental - CCIDC	-	-	-	-	N/A
05-7110 Intergovernmental - CCIDC	30,000	30,000	30,000	30,000	0.00%
05-7170 From Water Department	124,847	135,172	121,000	139,493	3.20%
05-7171 From Sewer Department	82,192	85,972	87,600	90,293	5.03%
05-7172 From Garbage Department	87,432	85,972	87,600	90,293	5.03%
05-7173 From Gas Department	76,952	85,972	87,600	90,293	5.03%
05-7175 From Utility Department	-	-	-	-	N/A
Subtotal	593,398	651,496	627,544	642,570	
TOTAL REVENUES	\$ 2,768,846	\$ 2,743,434	\$ 2,850,902	\$ 2,849,350	3.86%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

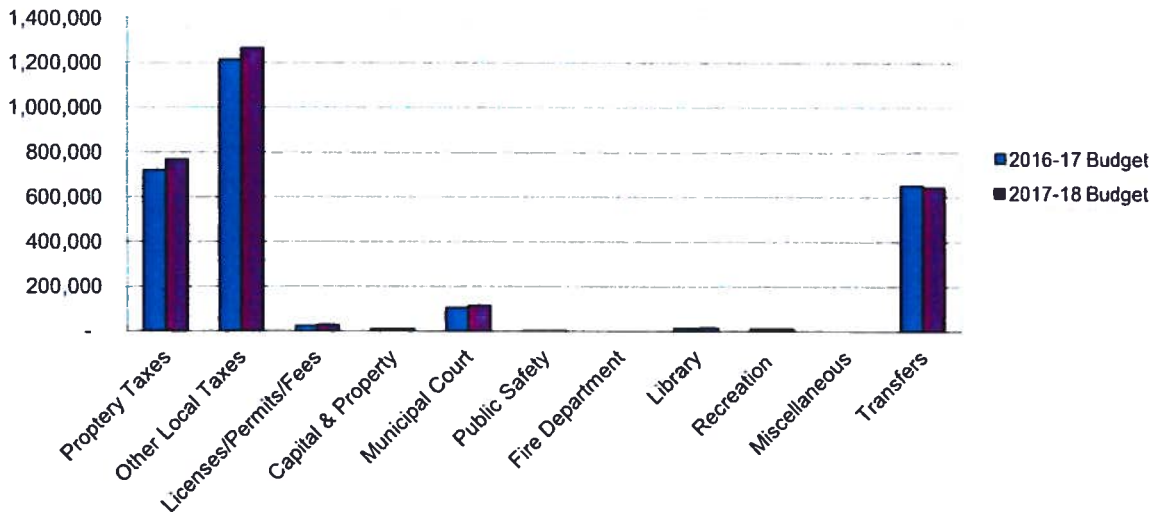
GENERAL FUND REVENUE SUMMARY

PROPERTY TAXES

The property tax rate proposed in this budget is 28.000-cents for both maintenance and operations and debt service. This 28.000-cent rate is being allocated 20.042-cents to the General Fund and 2.958-cents to the Debt Service Fund. This year's effective rate is 26.651-cents per \$100 valuation and the rollback rate is 28.531-cents per \$100 valuation.



**General Fund Resources
2017 Budget vs 2018 Budget**



**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

GENERAL FUND REVENUE HISTORY

SALES TAX

The City receives a 1% sales tax (collected by the State Comptroller of Public Accounts). Sales tax is the General Fund's largest revenue source. A decline in sales tax revenue would have a substantial impact on the General Fund. The City has no direct means of increasing sales tax revenue.

PROPERTY TAX

The City has a very low property tax rate. This is the only significant revenue source that the city can increase. The Maintenance and Operations tax rate will increase by \$0.00165 per \$100 valuation.

RIGHT OF WAY FEES

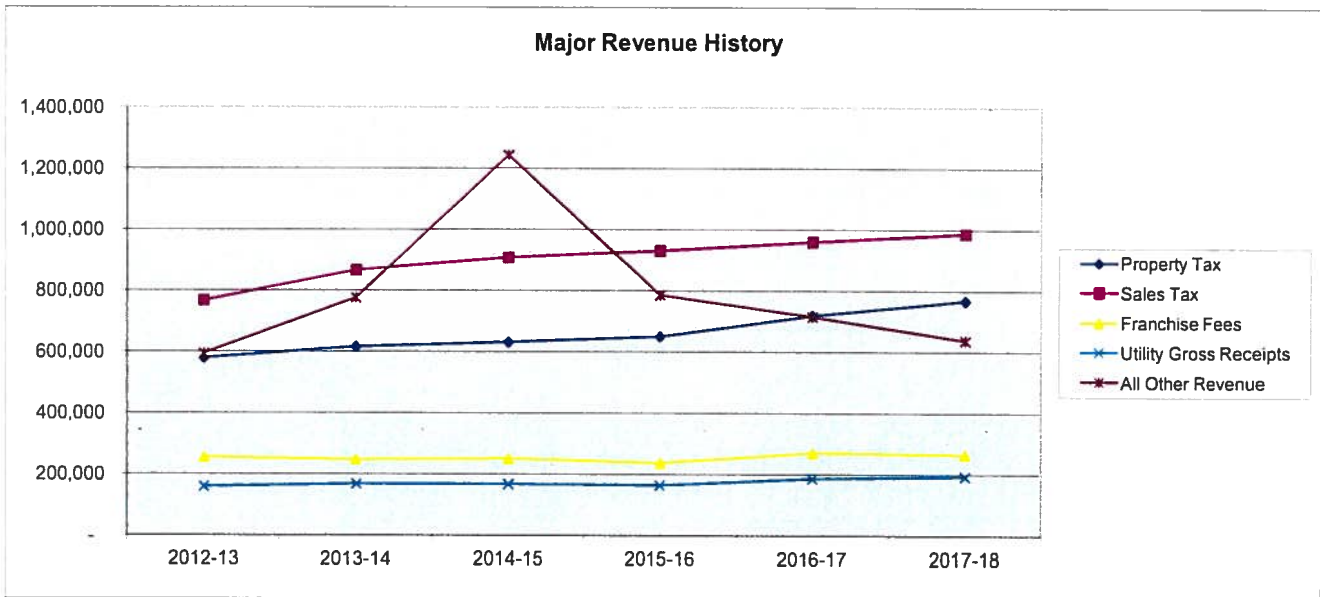
The City receives a use fee from utility providers operating within the City's rights-of-way. Right of way fees are regulated by state and federal law therefore the City has no means of increasing right of way fee revenues.

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 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Estimated 2016-17	Budgeted 2017-18
Property Tax	578,624	616,035	631,663	650,560	718,869	767,320
Sales Tax	767,295	865,689	907,471	931,035	960,500	987,000
Franchise Fees	255,088	247,048	250,639	237,509	270,750	265,000
Utility Gross Receipts	158,634	167,234	167,234	163,974	185,744	192,197
All Other Revenue	593,397	775,368	1,243,603	785,769	715,039	637,833
TOTAL	2,353,038	2,671,374	3,200,610	2,768,846	2,850,902	2,849,350

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

GENERAL FUND EXPENDITURE SUMMARY

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 1,750,325	\$ 1,866,761	\$ 1,796,068	\$ 1,976,919	5.90%
Maintenance & Supplies	397,427	435,075	300,501	626,840	44.08%
Services	435,081	479,533	438,784	449,420	-6.28%
Transfers	22,650	42,050	51,550	22,650	-46.14%
Subtotal	<u>2,605,483</u>	<u>2,823,419</u>	<u>2,586,903</u>	<u>3,075,829</u>	8.94%
Capital Outlay	213,471	42,000	58,168	233,710	456.45%
Total Expenditures	<u><u>2,818,954</u></u>	<u><u>2,865,419</u></u>	<u><u>2,645,071</u></u>	<u><u>3,309,539</u></u>	15.50%

~AUTHORIZED POSITIONS~

Administration	3.00	3.00	3.00	3.00	0.00%
Municipal Court	1.50	1.50	1.50	1.50	0.00%
Police Department	12.00	12.00	12.00	12.00	0.00%
Code Enforcement	1.00	1.00	1.24	1.63	63.00%
Parks Department	3.35	3.35	3.45	3.45	2.99%
Swimming Pool	0.90	0.90	0.90	0.90	0.00%
Golf Course	-	-	-	-	N/A
Library	3.50	3.50	3.50	3.50	0.00%
Public Works	3.85	3.85	3.85	3.45	-10.39%
Total Personnel	<u>29.10</u>	<u>29.10</u>	<u>29.44</u>	<u>29.43</u>	1.13%

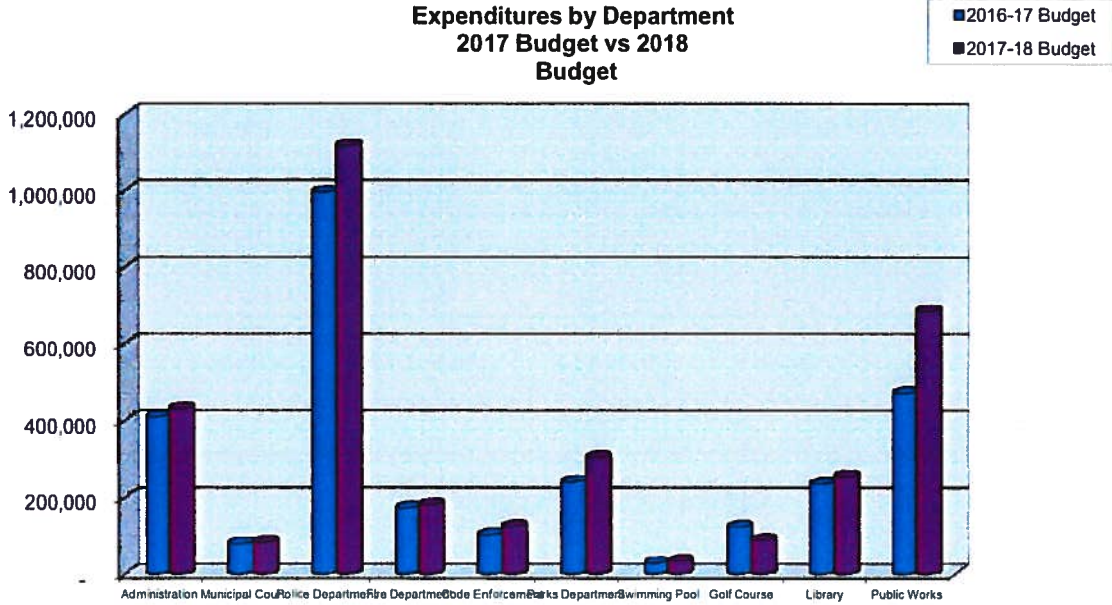
~DEPARTMENT SUMMARY~

Administration	\$ 385,864	\$ 410,791	\$ 390,796	\$ 431,368	5.01%
Municipal Court	71,247	79,879	74,761	83,944	5.09%
Police Department	1,073,718	996,864	960,449	1,118,453	12.20%
Fire Department	158,242	172,586	172,986	181,658	5.26%
Code Enforcement	83,561	102,679	89,904	124,458	21.21%
Parks Department	184,828	240,881	208,550	304,158	26.27%
Swimming Pool	34,724	29,816	31,088	34,826	16.80%
Golf Course	108,764	123,200	115,545	89,150	-27.64%
Library	242,768	236,722	265,345	254,943	7.70%
Public Works	475,238	472,001	335,646	686,581	45.46%
Total Expenditures	<u>\$ 2,818,954</u>	<u>\$ 2,865,419</u>	<u>\$ 2,645,071</u>	<u>\$ 3,309,539</u>	15.50%

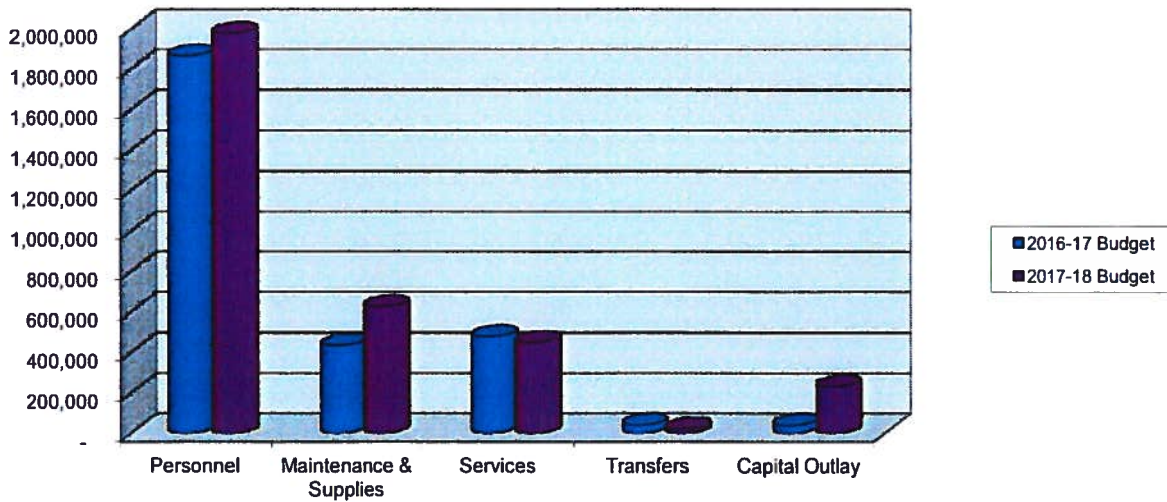
**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

GENERAL FUND EXPENDITURES SUMMARY

**Expenditures by Department
2017 Budget vs 2018
Budget**



**Expenditures by Category
2017 Budget vs 2018
Budget**



**CITY OF COLUMBUS, TEXAS
20167-2018 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
2017-2018 BUDGET EXPENDITURES**

Fund:
General

Department:
Administration

Account:
01-10

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 263,462	\$ 284,666	\$ 266,654	\$ 299,053	5.05%
Maintenance & Supplies	19,048	20,150	19,047	20,900	3.72%
Services	103,354	105,975	105,095	111,415	5.13%
Subtotal	<u>385,864</u>	<u>410,791</u>	<u>390,796</u>	<u>431,368</u>	5.01%
Capital Outlay	-	-	-	-	
Total Expenditures	<u>\$ 385,864</u>	<u>\$ 410,791</u>	<u>\$ 390,796</u>	<u>\$ 431,368</u>	5.01%

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 196,623	\$ 207,979	\$ 195,079	\$ 216,194	
8107 Longevity	470	670	665	850	
8106 Council Attendance	6,950	8,500	7,325	8,500	
8120 Social Security	15,372	16,612	14,945	17,254	
8130 TMRS Retirement	26,231	29,144	26,945	30,489	
8140 Health & Life Insurance	17,092	21,158	21,025	25,006	
8150 Workers' Compensation	724	603	671	761	
Subtotal	<u>263,462</u>	<u>284,666</u>	<u>266,654</u>	<u>299,053</u>	5.05%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET EXPENDITURES**

Fund:
General

Department:
Administration

Account:
01-10

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	1,797	1,500	1,600	1,750	
8245 Office Supplies	4,162	5,000	5,000	5,000	
8246 Postage	167	200	175	200	
8260 Building Maintenance	1,650	2,000	900	2,000	
8263 Office Equipment Maint	314	300	-	300	
8264 Software Maintenance	9,327	9,500	9,670	10,000	
8267 Equipment Maintenance	1,633	1,650	1,702	1,650	
Subtotal	19,048	20,150	19,047	20,900	3.72%
Services					
8317 Appraisal District Fee	20,162	21,475	22,521	26,765	
8321 Dues & Subscriptions	3,224	3,200	3,330	3,350	
8325 Election Expense	1,467	2,100	1,557	2,100	
8326 Electricity	8,101	10,000	8,850	10,000	
8332 Liability Insurance	2,352	2,500	2,529	2,500	
8335 Building Insurance	1,235	1,200	1,472	1,200	
8350 Training	2,972	3,000	3,700	3,000	
8355 Outside Services	7,800	4,000	7,350	4,000	
8360 Janitorial Service	1,799	4,000	2,200	4,000	
8362 Printing & Advertising	1,839	1,600	1,300	1,600	
8363 Professional Services	29,572	29,000	29,336	29,000	
8367 Legal Fees	10,138	11,000	7,500	11,000	
8370 Rent/Lease	5,561	5,500	5,825	5,500	
8380 Telephone	4,101	4,400	4,550	4,400	
8390 Miscellaneous	1,712	1,600	1,675	1,600	
8392 Economic Dev	1,320	1,400	1,400	1,400	
8394 Public Relations	-	-	-	-	
Subtotal	103,354	105,975	105,095	111,415	5.13%
Capital Outlay					
8420 Improvements	-	-	-	-	
8460 Office Equipment	-	-	-	-	
Subtotal	-	-	-	-	N/A
Total Expenditures	\$ 385,864	\$ 410,791	\$ 390,796	\$ 431,368	5.01%

**CITY OF COLUMBUS, TEXAS
2017-2018 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
2017-2018 BUDGET EXPENDITURES**

Fund: General **Department:** Municipal Court **Account:** 01-11

<u>Classification</u>	<u>2015-2016 Actual</u>	<u>2016-2017 Budget</u>	<u>2016-2017 Estimate</u>	<u>2017-2018 Budget</u>	<u>Var %</u>
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 55,192	\$ 57,779	\$ 57,894	\$ 61,244	6.00%
Maintenance & Supplies	6,198	8,550	5,862	8,750	2.34%
Services	9,858	13,550	11,004	13,950	2.95%
Subtotal	<u>71,247</u>	<u>79,879</u>	<u>74,761</u>	<u>83,944</u>	5.09%
Capital Outlay	-	-	-	-	
Total Expenditures	<u>\$ 71,247</u>	<u>\$ 79,879</u>	<u>\$ 74,761</u>	<u>\$ 83,944</u>	5.09%

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 37,623	\$ 37,812	\$ 37,999	\$ 38,951	
8107 Longevity	1,018	1,108	1,108	1,198	
8120 Social Security	2,932	2,977	2,975	3,071	
8130 TMRS Retirement	5,137	5,430	5,367	5,632	
8140 Health & Life Insurance	8,371	10,354	10,337	12,268	
8150 Workers' Compensation	112	98	109	124	
Subtotal	<u>55,192</u>	<u>57,779</u>	<u>57,894</u>	<u>61,244</u>	6.00%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET EXPENDITURES**

Fund: General **Department:** Municipal Court **Account:** 01-11

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	39	400	252	500	
8245 Office Supplies	4,545	5,500	2,900	5,500	
8264 Software Maintenance	1,613	2,650	2,710	2,750	
8267 Equipment Maintenance	-	-	-	-	
Subtotal	<u>6,198</u>	<u>8,550</u>	<u>5,862</u>	<u>8,750</u>	2.34%
Services					
8332 Liability Insurance	322	400	350	400	
8338 Municipal Court Jury Fees	84	600	450	600	
8350 Training	1,256	1,000	1,287	1,300	
8363 Professional Services	1,428	2,700	1,350	2,700	
8364 Warrant Collect Service	-	50	-	50	
8367 Legal Fees	6,055	8,000	6,700	8,000	
8380 Telephone	577	700	717	750	
8390 Miscellaneous	136	100	150	150	
Subtotal	<u>9,858</u>	<u>13,550</u>	<u>11,004</u>	<u>13,950</u>	2.95%
Capital Outlay					
8420 Improvements	-	-	-	-	
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Total Expenditures	<u><u>\$ 71,247</u></u>	<u><u>\$ 79,879</u></u>	<u><u>\$ 74,761</u></u>	<u><u>\$ 83,944</u></u>	5.09%

**CITY OF COLUMBUS, TEXAS
2017-2018 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
2017-2018 BUDGET EXPENDITURES**

Fund:
General

Department:
Police

Account:
01-20

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 783,518	\$ 814,345	\$ 803,642	\$ 855,154	5.01%
Maintenance & Supplies	75,275	91,300	65,800	103,790	13.68%
Services	40,650	44,219	43,815	49,149	11.15%
Transfers	5,000	5,000	5,000	5,000	0.00%
Subtotal	<u>904,443</u>	<u>954,864</u>	<u>918,257</u>	<u>1,013,093</u>	6.10%
Capital Outlay	<u>169,275</u>	<u>42,000</u>	<u>42,192</u>	<u>105,360</u>	
Total Expenditures	<u>\$ 1,073,718</u>	<u>\$ 996,864</u>	<u>\$ 960,449</u>	<u>\$ 1,118,453</u>	12.20%

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 568,097	\$ 568,229	\$ 562,500	\$ 585,261	
8103 Wages, Overtime	1,154	10,000	2,750	10,000	
8107 Longevity	1,790	2,450	2,510	2,275	
8108 Certification Pay	9,200	8,800	9,925	8,800	
8120 Social Security	43,526	45,095	43,750	46,385	
8130 TMRS Retirement	77,480	82,335	83,975	85,174	
8140 Health & Life Insurance	67,758	83,736	82,854	99,072	
8150 Workers' Compensation	14,514	13,700	15,378	18,188	
Subtotal	<u>783,518</u>	<u>814,345</u>	<u>803,642</u>	<u>855,154</u>	5.01%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET EXPENDITURES**

Fund:
General

Department:
Police

Account:
01-20

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	17,250	27,000	5,750	27,000	
8240 Gas & Oil	20,735	32,000	17,950	32,000	
8245 Office Supplies	7,876	7,300	3,500	14,290	
8264 Software Maint	12,511	7,500	11,600	10,000	
8266 Vehicle Maintenance	12,559	8,000	13,500	8,000	
8267 Equipment Maint	410	3,500	5,500	6,500	
8285 Wearing Apparel	3,934	6,000	8,000	6,000	
Subtotal	75,275	91,300	65,800	103,790	13.68%
Services					
8312 Maint Shop Labor	15,622	16,394	14,734	17,149	
8321 Dues & Subscriptions	247	500	767	700	
8332 Liability Insurance	4,019	5,000	4,374	5,000	
8333 Vehicle Insurance	2,446	2,500	2,805	2,500	
8350 Training	3,064	1,500	2,750	2,000	
8351 LEOSE Expenses	2,291	1,325	1,975	1,800	
8355 Outside Services	5,085	7,000	7,750	10,000	
8362 Printing & Advertising	50	500	50	500	
8363 Professional Services	-	750	937	750	
8370 Rent/Lease	2,631	2,500	2,201	2,500	
8371 Arrestee Medical Treat	-	250	-	250	
8380 Telephone	5,192	5,500	5,438	5,500	
8390 Miscellaneous	3	500	35	500	
Subtotal	40,650	44,219	43,815	49,149	11.15%
Capital Outlay					
8420 Improvements	-	-	-	-	
8465 Software	-	-	-	-	
8480 Vehicles	88,375	42,000	42,192	105,360	
8490 Equipment	80,900	-	-	-	
Subtotal	169,275	42,000	42,192	105,360	150.86%
Transfers					
8610 Transfer to Equipment Fund	5,000	5,000	5,000	5,000	
Subtotal	5,000	5,000	5,000	5,000	
Total Expenditures	\$ 1,073,718	\$ 996,864	\$ 960,449	\$ 1,118,453	12.20%

**CITY OF COLUMBUS, TEXAS
2017-2018 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
2017-2018 BUDGET EXPENDITURES**

Fund:
General

Department:
Fire

Account:
01-30

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 44,611	\$ 51,200	\$ 46,476	\$ 51,200	0.00%
Maintenance & Supplies	69,826	57,900	59,575	77,800	34.37%
Services	31,155	31,436	25,385	33,158	5.48%
Transfers	12,650	32,050	41,550	12,650	-60.53%
Subtotal	<u>158,242</u>	<u>172,586</u>	<u>172,986</u>	<u>174,808</u>	1.29%
Capital Outlay	-	-	-	6,850	
Total Expenditures	<u>\$ 158,242</u>	<u>\$ 172,586</u>	<u>\$ 172,986</u>	<u>\$ 181,658</u>	5.26%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Personnel					
8131 Retired Fireman Ben	\$ 42,655	\$ 49,200	\$ 44,520	\$ 49,200	
8160 Disability Insurance	1,956	2,000	1,956	2,000	
Subtotal	<u>44,611</u>	<u>51,200</u>	<u>46,476</u>	<u>51,200</u>	0.00%
Maintenance & Supplies					
8210 General Supplies	9,288	7,000	7,350	8,000	
8227 Fire/Rescue	6,010	3,000	3,575	4,000	
8240 Gas & Oil	2,023	3,800	3,100	3,500	
8245 Office Supplies	-	100	300	300	
8260 Building Maintenance	4,678	5,000	4,500	5,000	
8266 Vehicle Maintenance	29,041	14,000	16,250	30,000	
8267 Equipment Maintenance	3,395	9,000	8,950	9,000	
8285 Wear Apparel	15,391	16,000	15,550	18,000	
Subtotal	<u>69,826</u>	<u>57,900</u>	<u>59,575</u>	<u>77,800</u>	34.37%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET EXPENDITURES**

Fund:
General

Department:
Fire

Account:
01-30

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Services					
8312 Maint Shop Labor	1,488	1,561	1,450	1,633	
8321 Dues & Subscriptions	1,947	1,800	2,802	2,500	
8326 Electricity	4,994	6,000	4,750	6,000	
8328 Firemen Attend Bonus	3,180	4,500	3,500	4,500	
8332 Liability Insurance	402	500	437	500	
8333 Vehicle Insurance	6,305	5,800	6,507	6,600	
8335 Building Insurance	494	500	614	650	
8350 Training	6,641	6,500	1,500	6,500	
8360 Janitorial Service	1,225	1,225	1,225	1,225	
8363 Professional Services	-	-	-	-	
8380 Telephone	2,254	3,000	2,600	3,000	
8390 Miscellaneous	-	50	-	50	
Subtotal	31,155	31,436	25,385	33,158	5.48%
Capital Outlay					
8490 Equipment	-	-	-	6,850	
8480 Vehicles	-	-	-	-	
Subtotal	-	-	-	6,850	N/A
Transfers					
8611 Transfer to Fire Equip Fund	12,650	32,050	41,550	12,650	
Subtotal	12,650	32,050	41,550	12,650	-60.53%
Total Expenditures	\$ 158,242	\$ 172,586	\$ 172,986	\$ 181,658	5.26%

**CITY OF COLUMBUS, TEXAS
2017-2018 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
2017-2018 BUDGET EXPENDITURES**

Fund: General **Department:** Code Enforcement **Account:** 01-40

<u>Classification</u>	<u>2015-2016 Actual</u>	<u>2016-2017 Budget</u>	<u>2016-2017 Estimate</u>	<u>2017-2018 Budget</u>	<u>Var %</u>
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 72,509	\$ 76,588	\$ 76,966	\$ 92,681	21.01%
Maintenance & Supplies	5,863	7,725	7,225	7,800	0.97%
Services	4,688	17,866	5,213	17,977	0.62%
Transfers	500	500	500	500	0.00%
Subtotal	<u>83,561</u>	<u>102,679</u>	<u>89,904</u>	<u>118,958</u>	15.85%
Capital Outlay	-	-	-	5,500	
Total Expenditures	<u>\$ 83,561</u>	<u>\$ 102,679</u>	<u>\$ 89,904</u>	<u>\$ 124,458</u>	21.21%

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
Building Inspector	1.00	1.00	1.24	1.24	
Fire Marshall	-	-	-	0.39	
Total Personnel	<u>1.00</u>	<u>1.00</u>	<u>1.24</u>	<u>1.63</u>	63.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 53,455	\$ 58,309	\$ 58,500	\$ 71,540	
8103 Wages, Overtime	4	200	43	200	
8107 Longevity	275	-	8	85	
8120 Social Security	4,147	4,476	4,522	5,495	
8130 TMRS Retirement	9,120	6,304	6,275	6,613	
8140 Health & Life Insurance	5,182	6,965	7,239	8,244	
8150 Workers' Compensation	326	334	377	504	
Subtotal	<u>72,509</u>	<u>76,588</u>	<u>76,966</u>	<u>92,681</u>	21.01%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET EXPENDITURES**

Fund:
General

Department:
Code Enforcement

Account:
01-40

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 Gen Supplies	1,040	500	650	500	
8216 Fire Prevention	310	500	450	500	
8226 Dog Pound Supplies	789	1,500	800	1,500	
8240 Gas, Oil, Lubricants	1,185	2,900	800	2,900	
8245 Office Supplies	115	100	150	125	
8264 Software Maintenance	1,507	1,600	1,625	1,650	
8266 Vehicle Maintenance	856	250	2,650	250	
8285 Wearing Apparel	62	375	100	375	
Subtotal	5,863	7,725	7,225	7,800	0.97%
Services					
8312 Maint Shop Labor	744	781	725	817	
8321 Dues & Subscriptions	318	500	250	500	
8332 Liability Insurance	48	60	52	60	
8333 Vehicle Insurance	217	200	224	250	
8335 Building Insurance	62	75	92	100	
8350 Training	2,421	4,000	3,000	4,000	
8363 Professional Services	358	500	150	500	
8366 Demolition Services	45	10,000	85	10,000	
8367 Legal Fees	-	800	-	800	
8380 Telephone	476	700	635	700	
8388 Mowing Services	-	250	-	250	
Subtotal	4,688	17,866	5,213	17,977	
Capital					
8490 Equipment	-	-	-	5,500	
Subtotal	-	-	-	5,500	
Transfers					
8610 Transfer to Equipment Fund	500	500	500	500	
Subtotal	500	500	500	500	0.00%
Total Expenditures	\$ 83,561	\$ 102,679	\$ 89,904	\$ 124,458	21.21%

**CITY OF COLUMBUS, TEXAS
2017-2018 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
2017-2018 BUDGET EXPENDITURES**

Fund:
General

Department:
Parks

Account:
01-50

<u>Classification</u>	<u>2015-2016 Actual</u>	<u>2016-2017 Budget</u>	<u>2016-2017 Estimate</u>	<u>2017-2018 Budget</u>	<u>Var %</u>
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 142,392	\$ 186,120	\$ 160,704	\$ 197,975	6.37%
Maintenance & Supplies	6,967	16,800	9,642	26,800	59.52%
Services	33,468	35,961	36,204	36,383	1.17%
Transfers	2,000	2,000	2,000	2,000	0.00%
Subtotal	<u>184,828</u>	<u>240,881</u>	<u>208,550</u>	<u>263,158</u>	9.25%
Capital Outlay	-	-	-	41,000	
Total Expenditures	<u>\$ 184,828</u>	<u>\$ 240,881</u>	<u>\$ 208,550</u>	<u>\$ 304,158</u>	26.27%

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 98,653	\$ 125,184	\$ 107,000	\$ 130,470	
8103 Wages, Overtime	4,075	4,000	4,400	4,000	
8107 Longevity	1,515	1,635	1,727	1,675	
8120 Social Security	7,572	10,008	8,200	10,415	
8130 TMRS Retirement	13,872	18,265	16,235	19,117	
8140 Health & Life Insurance	13,192	23,944	19,697	28,355	
8150 Workers' Compensation	3,514	3,084	3,445	3,943	
Subtotal	<u>142,392</u>	<u>186,120</u>	<u>160,704</u>	<u>197,975</u>	6.37%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET EXPENDITURES**

Fund:
General

Department:
Parks

Account:
01-50

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	1,240	1,500	1,587	6,500	
8240 Gas & Oil	815	3,500	575	3,500	
8245 Office Supplies	-	-	-	-	
8250 Chemical Supplies	500	500	1,300	500	
8260 Building Maintenance	294	5,000	880	5,000	
8266 Vehicle Maintenance	947	500	150	500	
8267 Eq Maintenance	1,344	2,500	2,400	4,000	
8268 Other Maintenance	1,053	2,000	1,750	2,000	
8285 Wearing Apparel	774	1,300	1,000	1,300	
8290 Storm Recovery	-	-	-	3,500	
Subtotal	6,967	16,800	9,642	26,800	59.52%
Services					
8312 Maint Shop Labor	1,649	1,561	1,286	1,633	
8326 Electricity	29,286	32,000	32,326	32,000	
8332 Liability Insurance	804	1,000	875	1,000	
8335 Building Insurance	1,729	1,400	1,718	1,750	
8350 Training	-	-	-	-	
8390 Miscellaneous	-	-	-	-	
Subtotal	33,468	35,961	36,204	36,383	1.17%
Capital Outlay					
8480 Vehicle	-	-	-	26,000	
8490 Equipment	-	14,000	-	15,000	
Subtotal	-	14,000	-	41,000	N/A
Transfers					
8610 Transfer to Equipment Fund	2,000	2,000	2,000	2,000	
Subtotal	2,000	2,000	2,000	2,000	0.00%
Total Expenditures	\$ 184,828	\$ 254,881	\$ 208,550	\$ 304,158	19.33%

**CITY OF COLUMBUS, TEXAS
2017-2018 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
2017-2018 BUDGET EXPENDITURES**

Fund: General **Department:** Swimming Pool **Account:** 01-51

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 21,703	\$ 19,541	\$ 20,157	\$ 19,926	1.97%
Maintenance & Supplies	9,168	6,600	7,110	11,150	68.94%
Services	3,854	3,675	3,821	3,750	2.04%
Subtotal	<u>34,724</u>	<u>29,816</u>	<u>31,088</u>	<u>34,826</u>	16.80%
Capital Outlay	-	-	-	-	
Total Expenditures	<u>\$ 34,724</u>	<u>\$ 29,816</u>	<u>\$ 31,088</u>	<u>\$ 34,826</u>	16.80%

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 19,728	\$ 17,763	\$ 18,289	\$ 18,025	
8120 Social Security	1,509	1,359	1,399	1,379	
8150 Workers' Compensation	466	419	469	522	
Subtotal	<u>21,703</u>	<u>19,541</u>	<u>20,157</u>	<u>19,926</u>	1.97%
Maintenance & Supplies					
8210 General Supplies	2,573	1,000	1,750	1,750	
8250 Chemical Supplies	3,783	3,200	5,000	5,000	
8260 Building Maintenance	119	200	185	200	
8267 Equipment Maintenance	2,613	1,700	150	1,700	
8268 Other Maintenance	80	500	25	2,500	
Subtotal	<u>9,168</u>	<u>6,600</u>	<u>7,110</u>	<u>11,150</u>	68.94%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET EXPENDITURES**

Fund:
General

Department:
Swimming Pool

Account:
01-51

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Services					
8326 Electricity	3,122	2,900	3,007	2,900	
8332 Liability Insurance	161	200	175	200	
8335 Building Insurance	74	75	92	100	
8380 Telephone	497	500	548	550	
8390 Miscellaneous	-	-	-	-	
Subtotal	<u>3,854</u>	<u>3,675</u>	<u>3,821</u>	<u>3,750</u>	2.04%
Capital Outlay					
8490 Equipment	-	-	-	-	
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Total Expenditures	<u>\$ 34,724</u>	<u>\$ 29,816</u>	<u>\$ 31,088</u>	<u>\$ 34,826</u>	16.80%

**CITY OF COLUMBUS, TEXAS
2017-2018 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
2017-2018 BUDGET EXPENDITURES**

Fund: General **Department:** Golf Course **Account:** 01-52

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ -	\$ -	\$ -	\$ -	N/A
Maintenance & Supplies	2,647	7,000	2,800	5,000	N/A
Services	\$ 106,117	\$ 116,200	\$ 112,745	\$ 69,150	-40.49%
Subtotal	108,764	123,200	115,545	74,150	-39.81%
Capital Outlay	-	-	-	15,000	
 Total Expenditures	 \$ 108,764	 \$ 123,200	 \$ 115,545	 \$ 89,150	 -27.64%

~AUTHORIZED POSITIONS~

No Authorized Positions - - - -

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ -	\$ -	\$ -	\$ -	
8107 Longevity	-	-	-	-	
8120 Social Security	-	-	-	-	
8130 TMRS Retirement	-	-	-	-	
8140 Health & Life Insurance	-	-	-	-	
8150 Workers' Compensation	-	-	-	-	
Subtotal	-	-	-	-	N/A
 Maintenance & Supplies					
8240 Gas & Oil	2,647	7,000	2,800	5,000	
Subtotal	2,647	7,000	2,800	5,000	
 Services					
8268 Maintenance - Other	-	-	-	400	
8335 Building Insurance	185	200	245	250	
8355 Outside Services	92,131	98,000	98,000	52,000	
8385 Utilities	13,800	18,000	14,500	16,500	
Subtotal	106,117	116,200	112,745	69,150	-40.49%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET EXPENDITURES**

Fund:
General

Department:
Golf Course

Account:
01-52

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
Capital Outlay					
8420 Improvements	-	47,000	40,855	15,000	N/A
Subtotal	-	47,000	40,855	15,000	
Total Expenditures	<u>\$ 108,764</u>	<u>\$ 123,200</u>	<u>\$ 115,545</u>	<u>\$ 89,150</u>	-27.64%

**CITY OF COLUMBUS, TEXAS
2017-2018 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
2017-2018 BUDGET**

Fund:
General

Department:
Library

Account:
01-53

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 157,798	\$ 168,497	\$ 161,371	\$ 180,168	6.93%
Maintenance & Supplies	65,242	44,000	66,335	49,800	13.18%
Services	19,729	24,225	21,739	24,975	3.10%
Subtotal	<u>242,768</u>	<u>236,722</u>	<u>249,445</u>	<u>254,943</u>	7.70%
Capital Outlay	-	-	15,900	-	
Total Expenditures	<u>\$ 242,768</u>	<u>\$ 236,722</u>	<u>\$ 265,345</u>	<u>\$ 254,943</u>	7.70%

~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	\$ 116,100	\$ 121,195	\$ 114,750	\$ 127,375	
8107 Longevity	1,430	1,550	1,550	1,670	
8120 Social Security	8,940	9,390	8,500	9,872	
8130 TMRS Retirement	14,129	15,223	15,435	16,134	
8140 Health & Life Insurance	16,842	20,816	20,774	24,656	
8150 Workers' Compensation	357	323	362	462	
Subtotal	<u>157,798</u>	<u>168,497</u>	<u>161,371</u>	<u>180,168</u>	6.93%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

Fund:
General

Department:
Library

Account:
01-53

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	14,097	4,500	24,235	4,500	
8211 Archive Supplies	465	500	250	500	
8212 Books	18,556	15,000	17,000	17,000	
8214 Audio Visual	4,129	3,200	4,200	3,200	
8215 Book Preparation Supplies	1,459	1,400	1,400	1,700	
8218 Promotional Supplies	3,882	2,400	3,400	2,400	
8220 Janitorial Supplies	1,199	1,500	1,100	1,500	
8245 Office Supplies	2,521	3,000	2,600	3,000	
8246 Postage	392	500	400	500	
8260 Building Maintenance	15,914	9,000	9,000	12,000	
8264 Software Maintenance	2,627	3,000	2,750	3,500	
8268 Other Maintenance	-	-	-	-	
Subtotal	65,242	44,000	66,335	49,800	13.18%
Services					
8321 Dues & Subscriptions	4,018	4,000	3,950	4,000	
8326 Electricity	8,077	11,500	9,500	11,500	
8332 Liability Insurance	100	125	109	125	
8335 Building Insurance	1,050	1,050	1,288	1,300	
8350 Training	1,023	1,500	1,350	1,500	
8355 Outside Services	4,207	5,000	4,300	5,000	
8360 Janitorial Service	-	-	-	-	
8380 Telephone	1,253	1,000	1,192	1,500	
8390 Miscellaneous	-	50	50	50	
Subtotal	19,729	24,225	21,739	24,975	3.10%
Capital Outlay					
8420 Improvements	-	-	-	-	
8490 Equipment	-	-	15,900	-	
Subtotal	-	-	15,900	-	N/A
Total Expenditures	\$ 242,768	\$ 236,722	\$ 265,345	\$ 254,943	7.70%

**CITY OF COLUMBUS, TEXAS
2017-2018 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
2017-2018 BUDGET**

Fund:
General

Department:
Public Works

Account:
01-60

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 209,141	\$ 208,025	\$ 202,204	\$ 219,517	5.52%
Maintenance & Supplies	137,193	175,050	57,105	315,050	79.98%
Services	82,208	86,426	73,761	89,514	3.57%
Transfers	2,500	2,500	2,500	2,500	0.00%
Subtotal	<u>431,042</u>	<u>472,001</u>	<u>335,570</u>	<u>626,581</u>	32.75%
Capital Outlay	<u>44,196</u>	-	76	60,000	
Total Expenditures	<u>\$ 475,238</u>	<u>\$ 472,001</u>	<u>\$ 335,646</u>	<u>\$ 686,581</u>	45.46%

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
Superintendent	0.45	0.45	0.45	0.45	
Crew Chief	1.90	1.90	1.90	1.00	
Laborer	1.50	1.50	1.50	2.00	
Total Personnel	<u>3.85</u>	<u>3.85</u>	<u>3.85</u>	<u>3.45</u>	-10.39%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 142,920	\$ 138,939	\$ 135,351	\$ 142,891	
8103 Wages, Overtime	5,393	3,500	2,898	3,500	
8107 Longevity	1,700	1,885	1,840	1,830	
8120 Social Security	10,615	11,041	9,707	11,339	
8130 TMRS Retirement	19,958	20,150	20,300	20,812	
8140 Health & Life Insurance	18,844	23,991	22,592	28,397	
8150 Workers' Compensation	9,711	8,519	9,516	10,748	
Subtotal	<u>209,141</u>	<u>208,025</u>	<u>202,204</u>	<u>219,517</u>	5.52%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

Fund:
General

Department:
Public Works

Account:
01-60

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	19,554	22,000	17,515	22,000	
8230 Curb & Gutter Supplies	-	19,500	9,366	19,500	
8240 Gas & Oil	11,844	18,000	11,356	18,000	
8245 Office Supplies	4	50	-	50	
8250 Chemical Supplies	540	500	175	500	
8266 Vehicle Maintenance	5,524	4,000	7,733	8,000	
8267 Equipment Maintenance	3,914	5,000	7,406	10,000	
8269 Street Seal Coat	91,671	100,000	-	200,000	
8275 Signs	1,821	4,000	2,200	4,000	
8280 Small Tools	1,218	800	150	800	
8285 Wearing Apparel	1,103	1,200	1,204	1,200	
8290 Storm Recovery	-	-	-	31,000	
Subtotal	137,193	175,050	57,105	315,050	79.98%
Services					
8312 Maint Shop Labor	29,757	31,226	28,064	32,664	
8326 Electricity	41,520	46,000	37,111	46,000	
8332 Liability Insurance	1,206	1,500	1,312	1,500	
8333 Vehicle Insurance	2,337	2,150	2,412	2,500	
8335 Building Insurance	2,100	1,700	2,086	2,000	
8350 Training	-	100	-	100	
8355 Outside Services	4,011	1,500	2,555	2,500	
8362 Printing & Advertising	51	250	-	250	
8363 Professional Services	-	500	-	500	
8365 Engineering Fees	1,008	1,000	-	1,000	
8380 Telephone	218	500	221	500	
Subtotal	82,208	86,426	73,761	89,514	3.57%
Capital Outlay					
8420 Improvements	2,167	-	76	-	
8480 Vehicles	29,328	-	-	-	
8490 Equipment	12,701	-	-	-	
8495 Storm Recovery	-	-	-	60,000	
Subtotal	44,196	-	76	60,000	N/A
Transfers					
8610 Transfer to Equipment Fund	2,500	2,500	2,500	2,500	
Subtotal	2,500	2,500	2,500	2,500	0.00%
Total Expenditures	<u>\$ 475,238</u>	<u>\$ 472,001</u>	<u>\$ 335,646</u>	<u>\$ 686,581</u>	45.46%

SPECIAL REVENUE FUNDS

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

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

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

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

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

SPECIAL REVENUE FUNDS SUMMARY

	Equipment Replacement Fund	Fire Equipment Replacement Fund	Hotel Occupancy Tax Fund	Total	2016-2017 Budget*
<u>RESOURCES</u>					
Total beginning fund balance	\$ 20,132	\$ 318,166	\$ 694,569	\$ 1,032,867	\$ 1,163,417
<u>REVENUES</u>					
Total Revenues	20,325	36,300	278,000	334,625	313,150
TOTAL FUNDS AVAILABLE	40,457	354,466	972,569	1,367,492	1,476,567
<u>EXPENDITURES</u>					
Maintenance & Supplies	\$ -	\$ -	\$ 150	\$ 150	\$ -
Services	-	-	241,350	241,350	115,700
Transfers	10,000	-	-	10,000	28,000
Subtotal	10,000	-	241,500	251,500	143,700
Capital Outlay	-	-	125,000	125,000	300,000
TOTAL EXPENDITURES	10,000	-	366,500	376,500	443,700
<u>ENDING FUND BALANCE</u>					
Total ending fund balance	\$ 30,457	\$ 354,466	\$ 606,069	\$ 990,992	\$ 1,032,867

*This is the 2016-2017 Budget Estimate.

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

EQUIPMENT REPLACEMENT FUND SUMMARY

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
Resources:					
Total Beginning Balance	\$ 35,419	\$ 20,197	\$ 27,832	\$ 20,132	-0.32%
Revenues & Transfers In	20,413	20,350	20,300	20,325	-0.12%
Total Funds Available	<u>55,832</u>	<u>40,547</u>	<u>48,132</u>	<u>40,457</u>	-0.22%
Uses/Deductions					
Expenditures & Transfers Out	28,000	28,000	28,000	10,000	-64.29%
Ending Fund Balance					
Total Ending Fund Balance	27,832	12,547	20,132	30,457	142.74%
Fund Total	<u>\$ 27,832</u>	<u>\$ 12,547</u>	<u>\$ 20,132</u>	<u>\$ 30,457</u>	
Net Revenue (Expenditures)	(7,587)	(7,650)	(7,700)	10,325	

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET
EQUIPMENT FUND REVENUES/EXPENDITURES**

Fund:
Equipment Replacement

Department:
N/A

Account:
11-05

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
7100 Transfer from Utility Fund	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
7105 Transfer from General Fund	10,000	10,000	10,000	10,000	0.00%
5100 Interest	413	350	300	325	-7.14%
Total Revenues	\$ 20,413	\$ 20,350	\$ 20,300	\$ 20,325	-0.12%
Expenditures					
Transfers	\$ 28,000	\$ 28,000	\$ 28,000	\$ 10,000	-64.29%
Subtotal	28,000	28,000	28,000	10,000	-64.29%
Total Expenditures	\$ 28,000	\$ 28,000	\$ 28,000	\$ 10,000	-64.29%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Transfers					
8605 Transfer to General Fund	\$ 28,000	\$ 28,000	\$ 28,000	\$ 10,000	
Subtotal	28,000	28,000	28,000	10,000	-64.29%
Total Expenditures	\$ 28,000	\$ 28,000	\$ 28,000	\$ 10,000	-64.29%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

FIRE EQUIPMENT FUND SUMMARY

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
Resources:					
Total Beginning Balance	\$ 224,150	\$ 288,849	\$ 256,516	\$ 318,166	10.15%
Revenues & Transfers In	32,366	51,850	61,650	36,300	-29.99%
Total Funds Available	<u>256,516</u>	<u>340,699</u>	<u>318,166</u>	<u>354,466</u>	4.04%
Uses/Deductions					
Expenditures & Transfers Out	-	-	-	-	N/A
Ending Fund Balance					
Total Ending Fund Balance	256,516	340,699	318,166	354,466	4.04%
Fund Total	<u>\$ 256,516</u>	<u>\$ 340,699</u>	<u>\$ 318,166</u>	<u>\$ 354,466</u>	
Net Revenue (Expenditures)	32,366	51,850	61,650	36,300	

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET
FIRE EQUIPMENT FUND REVENUES/EXPENDITURES**

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

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
----------------	---------------------	---------------------	-----------------------	---------------------	-------

~FUNCTION AND CLASSIFICATION SUMMARY~

Revenues

6302 Transfer from Utility Fund	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	0.00%
7100 Transfer from General Fund	12,650	32,050	41,550	16,500	-48.52%
5100 Interest	3,216	3,300	3,600	3,300	0.00%
Total Revenues	\$ 32,366	\$ 51,850	\$ 61,650	\$ 36,300	-29.99%

Expenditures

Total Expenditures	\$ -	\$ -	\$ -	\$ -	N/A
--------------------	------	------	------	------	-----

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Transfers

8605 Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	
Subtotal	-	-	-	-	N/A
Total Expenditures	\$ -	\$ -	\$ -	\$ -	N/A

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

HOTEL OCCUPANCY TAX FUND SUMMARY

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
Resources:					
Total Beginning Balance	\$ 753,391	\$ 679,164	\$ 879,069	\$ 694,569	2.27%
Revenues & Transfers In	281,386	273,000	231,200	278,000	1.83%
Total Funds Available	<u>1,034,778</u>	<u>952,164</u>	<u>1,110,269</u>	<u>972,569</u>	2.14%
Uses/Deductions					
Expenditures & Transfers Out	155,708	817,650	415,700	366,500	-55.18%
Ending Fund Balance					
Total Ending Fund Balance	879,069	134,514	694,569	606,069	350.56%
Fund Total	<u>\$ 879,069</u>	<u>\$ 134,514</u>	<u>\$ 694,569</u>	<u>\$ 606,069</u>	
Net Revenue (Expenditures)	125,678	(544,650)	(184,500)	(88,500)	

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

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

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3600 Hotel Occupancy Tax	\$ 275,829	\$ 270,000	\$ 225,000	\$ 275,000	1.85%
7200 Miscellaneous	-	-	-	-	N/A
5100 Interest	5,558	3,000	6,200	3,000	0.00%
Total Revenues	\$ 281,386	\$ 273,000	\$ 231,200	\$ 278,000	1.83%
Expenditures					
Personnel	\$ -	\$ -	\$ -	\$ -	N/A
Maintenance & Supplies	-	150	-	150	0.00%
Services	89,581	117,500	115,700	241,350	105.40%
Subtotal	89,581	117,650	115,700	241,500	105.27%
Capital Outlay	66,127	700,000	300,000	125,000	-82.14%
Total Expenditures	\$ 155,708	\$ 817,650	\$ 415,700	\$ 366,500	-55.18%

~AUTHORIZED POSITIONS~

Position Title					
Hotel Tax Administrator	-	-	-	-	
Total Personnel	-	-	-	-	N/A

~EXPENDITURE DETAIL~

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

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

Fund:
Hotel Occupancy Tax

Department:
N/A

Account:
05-12

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 Supplies	-	-	-	-	
8245 Office Supplies	-	150	-	150	
8268 Maintenance	-	-	-	-	
Subtotal	-	150	-	150	0.00%
Services					
8326 Electricity	124	150	150	6,000	
8362 Printing & Advertising	-	50	-	50	
8367 Legal Fees	-	500	-	500	
8380 Telephone	579	800	550	800	
8363 Professional Services	188	1,000	-	1,000	
8391 Grants	88,690	115,000	115,000	233,000	
Subtotal	89,581	117,500	115,700	241,350	105.40%
Capital Outlay					
8420 Improvements	7,127	700,000	300,000	125,000	
8430 Land	59,000	-	-	-	
Subtotal	66,127	700,000	300,000	125,000	-82.14%
Total Expenditures	<u>\$ 155,708</u>	<u>\$ 817,650</u>	<u>\$ 415,700</u>	<u>\$ 366,500</u>	-55.18%

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
2017-2018 BUDGET**

DEBT SERVICE FUNDS SUMMARY

	Debt Service 2005/2013 Fund	Debt Service 2010 Fund	Debt Service 2016 Fund	Total	2016-2017 Budget*
<u>RESOURCES</u>					
Total beginning fund balance	\$ 55	\$ 2,254	\$ 326	\$ 2,309	\$ 4,184
<u>REVENUES</u>					
Total Revenues	324,165	299,726	187,900	811,791	811,601
TOTAL FUNDS AVAILABLE	324,220	301,981	188,226	814,426	815,784
<u>EXPENDITURES</u>					
Debt Service	\$ 324,125	\$ 300,613	\$ 187,900	\$ 812,638	\$ 629,313
Transfers	-	-	-	-	46
Subtotal	324,125	300,613	187,900	812,638	629,358
TOTAL EXPENDITURES	324,125	300,613	187,900	812,638	629,358
<u>ENDING FUND BALANCE</u>					
Total ending fund balance	\$ 95	\$ 1,368	\$ 326	\$ 1,789	\$ 186,426

*This is the 2016-2017 Budget Estimate.

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

DEBT SERVICE 2016 FUND SUMMARY

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
Resources:					
Total Beginning Balance	\$ -	\$ -	\$ 4,326	\$ 326	N/A
Revenues & Transfers In	-	205,893	184,163	187,900	N/A
Total Funds Available	-	205,893	188,488	188,226	N/A
Uses/Deductions					
Expenditures & Transfers Out	-	-	188,163	187,900	N/A
Ending Fund Balance					
Total Ending Fund Balance	-	205,893	326	326	N/A
Fund Total	\$ -	\$ 205,893	\$ 326	\$ 326	
Net Revenue (Expenditures)	-	205,893	(4,000)	-	

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET
DEBT SERVICE 2016 REVENUES/EXPENDITURES**

Fund: Debt Service 2016 **Department:** N/A **Account:** 13-05

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3150 Property Taxes	\$ -	\$ -	\$ -	\$ -	N/A
3200 Delinquent Taxes	-	-	-	-	N/A
3300 Penalty and Interest	-	-	-	-	N/A
7100 Transfer from Utility Fund	-	205,893	184,163	187,900	N/A
Total Revenues	\$ -	\$ 205,893	\$ 184,163	\$ 187,900	N/A
Services	-	-	-	-	N/A
Debt Service	\$ -	\$ 205,593	\$ 188,163	\$ 187,900	N/A
Transfers	-	-	-	-	N/A
Subtotal	-	205,593	188,163	187,900	N/A
Total Expenditures	\$ -	\$ 205,593	\$ 188,163	\$ 187,900	N/A

~AUTHORIZED POSITIONS~

No Authorized Positions -

Debt Service					
8515 Principal	\$ -	\$ 125,000	\$ 130,000	\$ 120,000	
8525 Interest	-	80,593	58,163	67,900	
Subtotal	-	205,593	188,163	187,900	N/A
8605 Transfer to General Fund	-	-	-	-	
8610 Transfer to Utility Fund	\$ -	\$ -	\$ -	\$ -	
Subtotal	-	-	-	-	N/A
Total Expenditures	\$ -	\$ 205,593	\$ 188,163	\$ 187,900	N/A

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

DEBT SERVICE 2005 & 2013 FUND SUMMARY

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
Resources:					
Total Beginning Balance	\$ -	\$ (605)	\$ -	\$ 55	-109.09%
Revenues & Transfers In	318,718	324,225	324,280	324,165	-0.02%
Total Funds Available	<u>318,718</u>	<u>323,620</u>	<u>324,280</u>	<u>324,220</u>	0.19%
Uses/Deductions					
Expenditures & Transfers Out	318,718	324,225	324,225	324,125	-0.03%
Ending Fund Balance					
Total Ending Fund Balance	-	(605)	55	95	-115.70%
Fund Total	<u>\$ -</u>	<u>\$ (605)</u>	<u>\$ 55</u>	<u>\$ 95</u>	
Net Revenue (Expenditures)	-	-	55	40	

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET
DEBT SERVICE 2005 & 2013 REVENUES/EXPENDITURES**

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

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3150 Property Taxes	\$ -	\$ -	\$ -	\$ -	N/A
3200 Delinquent Taxes	98	30	33	30	0.00%
3300 Penalty and Interest	107	10	22	10	0.00%
7112 Bond Proceeds	-	-	-	-	N/A
7100 Transfer from Utility Fund	318,513	324,225	324,225	324,125	-0.03%
Total Revenues	<u>\$ 318,718</u>	<u>\$ 324,265</u>	<u>\$ 324,280</u>	<u>\$ 324,165</u>	-0.03%
Services					
Debt Service	\$ 318,513	\$ 324,225	\$ 324,225	\$ 324,125	-0.03%
Transfers	205	-	46	-	N/A
Subtotal	<u>318,718</u>	<u>324,225</u>	<u>324,271</u>	<u>324,125</u>	-0.03%
Total Expenditures	<u>\$ 318,718</u>	<u>\$ 324,225</u>	<u>\$ 324,271</u>	<u>\$ 324,125</u>	-0.03%

~AUTHORIZED POSITIONS~

No Authorized Positions

Debt Service					
8515 Principal	\$ 245,000	\$ 255,000	\$ 255,000	\$ 260,000	
8525 Interest	73,513	69,225	69,225	64,125	
Subtotal	<u>318,513</u>	<u>324,225</u>	<u>324,225</u>	<u>324,125</u>	-0.03%
8605 Transfer to General Fund	-	-	-	-	
8610 Transfer to Utility Fund	\$ 205	\$ -	\$ 46	\$ -	
Subtotal	<u>205</u>	<u>-</u>	<u>46</u>	<u>-</u>	N/A
Total Expenditures	<u>\$ 318,718</u>	<u>\$ 324,225</u>	<u>\$ 324,271</u>	<u>\$ 324,125</u>	-0.03%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

DEBT SERVICE 2010 FUND SUMMARY

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
Resources:					
Total Beginning Balance	\$ 3,688	\$ (2,486)	\$ 4,184	\$ 2,254	-190.68%
Revenues & Transfers In	292,389	300,693	303,158	299,726	-0.32%
Total Funds Available	<u>296,077</u>	<u>298,207</u>	<u>307,342</u>	<u>301,981</u>	1.27%
Uses/Deductions					
Expenditures & Transfers Out	291,894	301,763	305,088	300,613	-0.38%
Ending Fund Balance					
Total Ending Fund Balance	4,184	(3,556)	2,254	1,368	-138.48%
Fund Total	<u>\$ 4,184</u>	<u>\$ (3,556)</u>	<u>\$ 2,254</u>	<u>\$ 1,368</u>	
Net Revenue (Expenditures)	495	(1,070)	(1,929)	(886)	

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET
DEBT SERVICE 2010 FUND REVENUES/EXPENDITURES**

Fund:
Debt Service 2010

Department:
N/A

Account:
12-05

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3150 Property Taxes	\$ 90,347	\$ 87,648	\$ 89,806	\$ 88,882	1.41%
3200 Delinquent Taxes	917	2,000	849	1,000	-50.00%
3300 Penalty and Interest	828	1,000	575	600	-40.00%
5100 Interest	62	50	48	50	0.00%
7112 Bond Proceeds	-	-	-	-	N/A
7150 Transfer from Utility Fund	200,235	209,995	211,881	209,194	-0.38%
Total Revenues	\$ 292,389	\$ 300,693	\$ 303,158	\$ 299,726	-0.32%
Expenditures					
Debt Service	\$ 291,894	\$ 301,763	\$ 305,088	\$ 300,613	-0.38%
Subtotal	291,894	301,763	305,088	300,613	-0.38%
Total Expenditures	\$ 291,894	\$ 301,763	\$ 305,088	\$ 300,613	-0.38%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Debt Service					
8515 Principal	\$ 200,000	\$ 205,000	\$ 200,000	\$ 210,000	
8525 Interest	91,894	96,763	105,088	90,613	
Subtotal	291,894	301,763	305,088	300,613	-0.38%
Total Expenditures	\$ 291,894	\$ 301,763	\$ 305,088	\$ 300,613	-0.38%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

DEBT SERVICE CALCULATION

<u>2016</u>	<u>Water</u>	<u>Sewer</u>	<u>Gas</u>	
	100.00%	83.33%	11.67%	5%
Interest	67,900	56,581	7,924	3,395
Principal	120,000	99,996	14,004	6,000
Total	187,900	156,577	21,928	9,395

<u>2013</u>	<u>Water</u>	<u>Sewer</u>	
	100.00%	71.39%	28.61%
Interest	64,125	45,779	18,346
Principal	260,000	185,614	74,386
Total	324,125	231,393	92,732

<u>2010</u>	<u>Water</u>	<u>Gas</u>	<u>General</u>
	100.00%	61.9868%	7.6026% 30.4106%
Interest	90,613	56,168	6,889 27,556
Principal	210,000	130,172	15,965 63,862
Total	300,613	186,340	22,854 91,418

Amount Covered by Current Tax Rate

	Principal	Interest
<u>2016*</u>	-	-
<u>2013*</u>	-	-
<u>2010</u>	91,161	63,683 27,478

Amount Covered by Delinquent Taxes

	Water	Sewer	Gas	Total
<u>2013</u>	29	11		40
<u>2010</u>	1,425		175	1,600

Amount Covered by Utility Fund

	Water	Sewer	Gas	Total
<u>2016</u>	156,577	21,928	9,395	187,900
<u>2013</u>	231,393	92,732	-	324,125
<u>2010</u>	186,340	-	22,854	209,194
Total	574,310	114,660	32,249	721,219

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

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

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

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

3.00% for 20 years

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

**General Obligation Refunding Bonds
Series 2013**

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

1.92% for 12 years

**General Obligation Refunding Bonds
Series 2010**

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

3.41% for 17 years

UTILITY FUND

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

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

FY 18 Utility Fund Long-Term Financial Plan

	Actual 2014-2015	Actual 2015-2016	Estimate 2016-2017	2017-2018
Beginning Fund Balance	4,420,598	3,384,806	2,632,748	2,498,417
Revenues:				
Water Department	1,111,687	867,695	1,021,237	1,031,350
Sewer Department	707,917	779,310	925,713	920,213
Garbage Department	856,701	849,244	905,997	896,750
Gas Department	972,586	1,387,810	655,364	655,700
Maintenance Department	47,767	48,984	46,305	53,896
Other Revenue	116,004	109,885	133,163	125,600
Total Revenue	3,812,662	4,042,927	3,687,779	3,683,509
Operating Expenditures:				
Personnel	620,729	625,437	604,797	671,648
Maintenance & Supplies	299,303	315,052	330,250	630,500
Services	1,408,913	1,411,561	1,498,918	1,587,267
Transfers	1,119,256	1,087,085	1,243,059	1,350,289
Total Operating Expenditures	3,448,201	3,439,136	3,677,024	4,239,704
Non-Operating Expenditures:				
Debt Service	-	-	-	-
Capital Outlay	1,593,775	1,355,850	145,087	478,155
Total Non-Operating Expenditures	1,593,775	1,355,850	145,087	478,155
Total Expenditures	5,041,976	4,794,985	3,822,110	4,717,859
Ending Fund Balance	3,191,284	2,632,748	2,498,417	1,464,066
Reserved for Capital Projects	1,180,715	1,180,715	80,202	60,750
Unreserved Fund Balance	2,010,569	1,452,033	2,418,215	1,403,316
Calculation of available funds:				
Ending Unreserved Fund Balance	2,010,569	1,452,033	2,418,215	1,403,316
Less 20% required minimum balance	689,640	687,827	735,405	847,941
Excess funds available for capital projects	1,320,929	764,206	1,682,810	555,376
Staffing variable:				
Full-time equivalent positions	11.50	11.50	11.50	11.50
Average cost per FTE	53,976	54,386	52,591	58,404

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

FY 18 Utility Fund Long-Term Financial Plan

2018-2019	2019-2020	2020-2021
1,464,066	1,000,809	591,903
1,062,291	1,094,159	1,126,984
947,819	976,254	1,005,542
903,053	930,144	958,048
675,371	695,632	716,501
55,513	57,178	58,893
129,368	133,249	137,247
3,773,414	3,886,616	4,003,215
691,797	712,551	733,928
587,615	605,243	623,401
1,581,461	1,575,655	1,569,850
1,375,798	1,402,072	1,429,134
4,236,671	4,295,522	4,356,312
-	-	-
-	-	-
-	-	-
4,236,671	4,295,522	4,356,312
1,000,809	591,903	238,806
-	-	-
1,000,809	591,903	238,806
1,000,809	591,903	238,806
847,334	859,104	871,262
153,475	(267,201)	(632,457)
11.50	11.50	11.50
60,156	61,961	63,820

UTILITY FUND FINANCIAL PROJECTION

The plan presents the Utility Fund over seven fiscal years: two previous years, the estimate for FY 2016, the budget for FY 2017 and three projected years. The projections made for fiscal years 2018-2020 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
2017-2018 BUDGET**

UTILITY FUND SUMMARY

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
Resources:					
Total Beginning Balance	\$ 3,384,806	\$ 2,700,127	\$ 2,632,748	\$ 2,498,417	-7.47%
Revenues & Transfers In	4,042,927	4,135,624	3,687,779	3,920,509	-5.20%
Total Funds Available	<u>7,427,733</u>	<u>6,835,751</u>	<u>6,320,527</u>	<u>6,418,925</u>	-6.10%
Uses/Deductions					
Expenditures & Transfers Out	4,794,985	4,894,609	3,822,110	4,717,859	-3.61%
Ending Fund Balance					
Total Ending Fund Balance	2,632,748	1,941,142	2,498,417	1,701,066	-12.37%
Reserved for Utility Water/Gas Capital Project	-	-	-	-	N/A
Reserved for Contingencies	-				
Reserved for Future Expenditures	900,817				
Unreserved Fund Balance	<u>1,731,931</u>	<u>1,941,142</u>	<u>2,498,417</u>	<u>1,701,066</u>	-12.37%
Total Expenditures	4,794,985	4,894,609	3,822,110	4,717,859	
Less: Capital Expenditures	1,355,850	852,000	145,087	478,155	
Operating Expenditures	<u>3,439,136</u>	<u>4,042,609</u>	<u>3,677,024</u>	<u>4,239,704</u>	
Target Fund Balance 20% of Operating Expenditures	687,827	808,522	735,405	847,941	
Net Revenue (Expenditures)	(752,058)	(758,985)	(134,331)	(797,350)	
Less: Net Rev(Exp)-Capital Project	(365,872)	-	-	-	
Less: Net Rev(Exp)-Other Capital	(208,970)	(694,000)	(112,087)	(458,155)	
Net Rev/(Exp)-Operating	<u>(177,216)</u>	<u>(64,985)</u>	<u>(22,245)</u>	<u>(339,195)</u>	

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

UTILITY FUND REVENUES

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
<u>WATER DEPARTMENT</u>					
70-4200 Grants	\$ -	\$ -	\$ -	\$ -	N/A
70-6300 Sales of Service	851,944	1,078,452	1,006,360	1,010,000	-6.35%
70-6400 Service Line Fees	4,000	9,000	3,000	9,000	0.00%
70-6500 Sale of Materials	-	-	-	-	N/A
70-6600 Penalties	7,423	7,200	7,750	7,200	0.00%
70-6700 Service Charge	4,250	5,000	4,000	5,000	0.00%
70-7200 Miscellaneous	78	150	127	150	0.00%
70-7500 Gain on Sale of Assets	-	-	-	-	N/A
Subtotal	867,695	1,099,802	1,021,237	1,031,350	-6.22%
<u>SEWER DEPARTMENT</u>					
71-4200 Grants					
71-6300 Sales of Service	685,166	825,000	830,000	825,000	0.00%
71-6301 Glidden Water District	84,550	85,650	85,713	85,713	0.07%
71-6400 Service Line Fees	3,500	7,000	3,250	4,000	-42.86%
71-6600 Penalties	6,094	5,500	6,750	5,500	0.00%
71-7200 Miscellaneous	-	-	-	-	N/A
71-7500 Gain on Sale of Assets	-	-	-	-	N/A
Subtotal	779,310	923,150	925,713	920,213	-0.32%
<u>GARBAGE DEPARTMENT</u>					
72-4200 Grants	-	-	-	-	N/A
72-6300 Sales of Service	836,168	880,000	888,500	880,000	0.00%
72-6305 Wood Chipping/Mulch	172	250	42	250	0.00%
72-6600 Penalties	6,794	7,100	5,750	6,500	-8.45%
72-6306 Recycle Revenue	5,909	10,000	11,533	10,000	0.00%
72-7200 Miscellaneous	202	-	172	-	N/A
Subtotal	849,244	897,350	905,997	896,750	-0.07%
<u>GAS DEPARTMENT</u>					
73-4200 Grants	776,610	158,000	-	-	-100.00%
73-6300 Sales of Service	605,976	650,000	651,000	650,000	0.00%
73-6400 Service Line Fees	-	500	-	500	0.00%
73-6500 Sale of Materials	-	-	-	-	N/A
73-6600 Penalties	4,722	7,000	3,899	4,500	-35.71%
73-6700 Service Charge	300	700	290	700	0.00%
73-7200 Miscellaneous	202	-	175	-	N/A
Subtotal	1,387,810	816,200	655,364	655,700	-19.66%

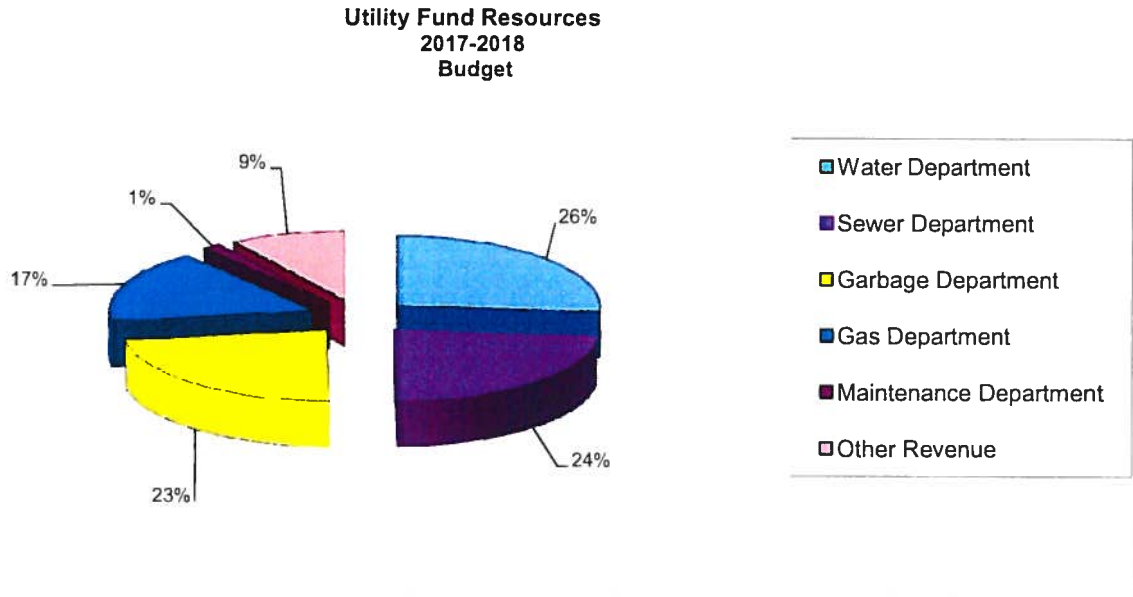
**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

UTILITY FUND REVENUES

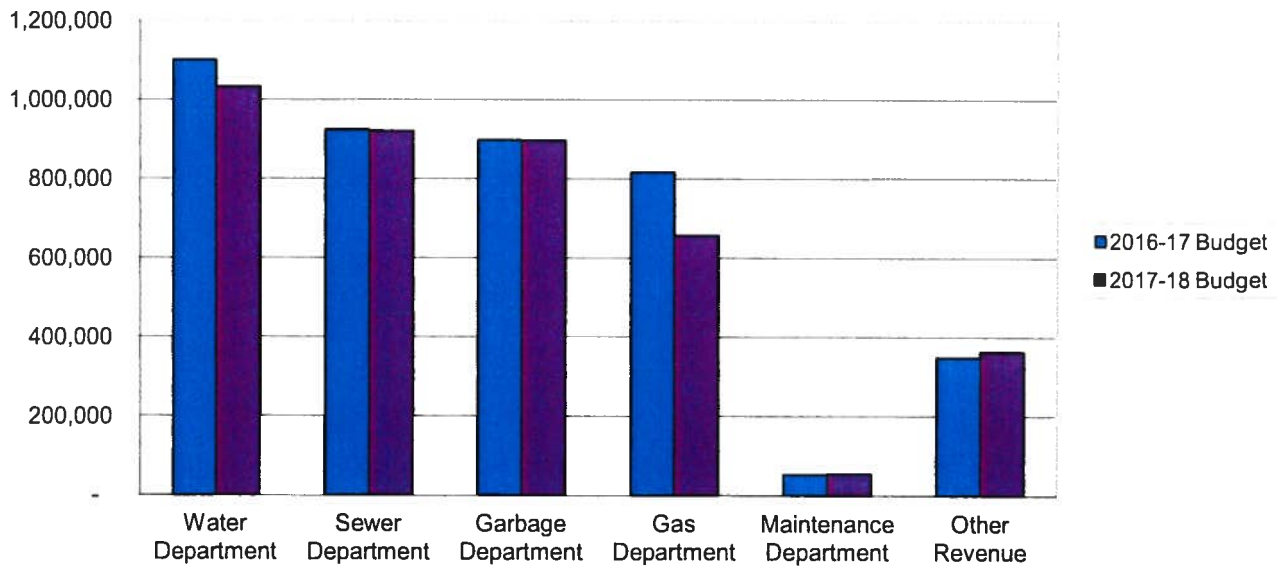
Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
-REVENUE DETAIL (Continued)-					
<u>MAINTENANCE DEPARTMENT</u>					
74-6300 Sales of Service	48,984	51,522	46,305	53,896	4.61%
Subtotal	48,984	51,522	46,305	53,896	4.61%
<u>OTHER REVENUE</u>					
05-5100 Investments	15,270	20,000	10,000	15,000	-25.00%
05-5109 Investments - CO 2016	4,398	-	33,000	20,000	N/A
05-6800 Insufficient Checks	80	100	100	100	0.00%
05-7200 Miscellaneous	-	500	-	500	0.00%
05-7250 Overage/Shortage	(68)	-	17	-	N/A
05-7800 Capital Lease Proceeds	-	-	-	-	N/A
05-7110 Intergovernmental (CCIDC)	90,000	327,000	90,000	327,000	0.00%
05-7175 Transfer from Debt Service	205	-	46	-	N/A
Subtotal	109,885	347,600	133,163	362,600	4.32%
TOTAL REVENUES	\$ 4,042,927	\$ 4,135,624	\$ 3,687,779	\$ 3,920,509	-5.20%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

UTILITY FUND REVENUE SUMMARY



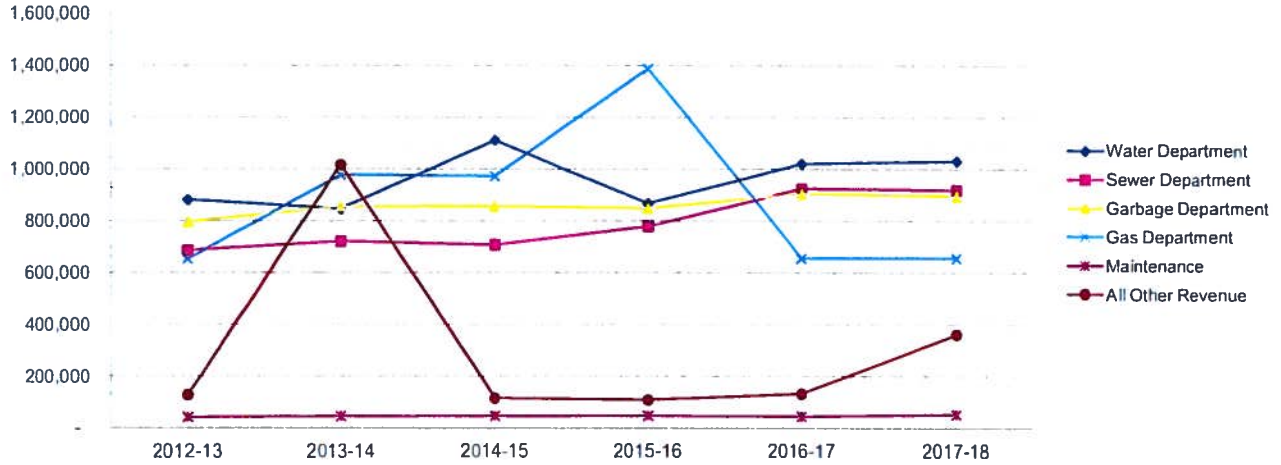
**Utility Fund Resources
2017 Budget vs 2018
Budget**



**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

UTILITY FUND REVENUE SUMMARY

Major Revenue History



	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Estimated 2016-17	Budgeted 2017-18
Water Department	881,687	846,748	1,111,687	867,695	1,021,237	1,031,350
Sewer Department	686,361	721,111	707,917	779,310	925,713	920,213
Garbage Department	796,800	856,313	856,701	849,244	905,997	896,750
Gas Department	653,297	977,697	972,586	1,387,810	655,364	655,700
Maintenance	42,861	46,426	47,767	48,984	46,305	53,896
All Other Revenue	128,468	1,017,028	116,004	109,885	133,163	362,600
TOTAL	3,189,474	4,465,323	3,812,662	4,042,927	3,687,779	3,920,509

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

UTILITY EXPENDITURE SUMMARY

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 625,437	\$ 635,768	\$ 604,797	\$ 671,648	5.64%
Maintenance & Supplies	315,052	493,650	330,250	630,500	27.72%
Services	1,411,561	1,553,382	1,498,918	1,587,267	2.18%
Transfers	1,087,085	1,359,809	1,243,059	1,350,289	-0.70%
Subtotal	<u>3,439,136</u>	<u>4,042,609</u>	<u>3,677,024</u>	<u>4,239,704</u>	4.88%
Capital Outlay	<u>1,355,850</u>	<u>852,000</u>	<u>145,087</u>	<u>478,155</u>	-43.88%
Total Expenditures	<u><u>4,794,985</u></u>	<u><u>4,894,609</u></u>	<u><u>3,822,110</u></u>	<u><u>4,717,859</u></u>	

~AUTHORIZED POSITIONS~

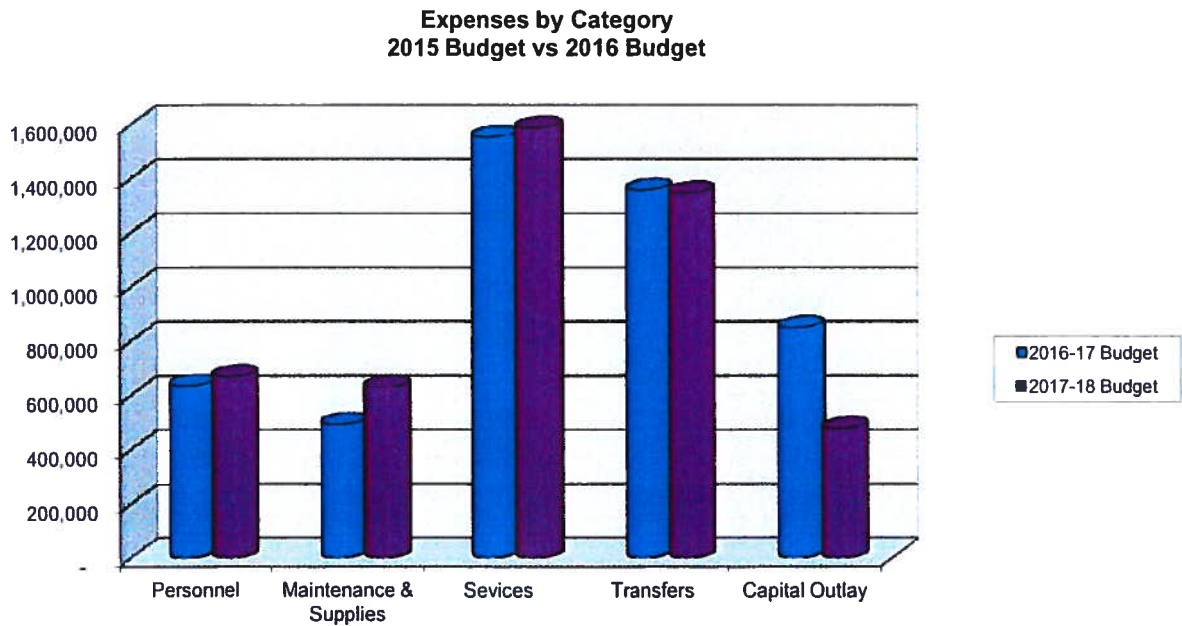
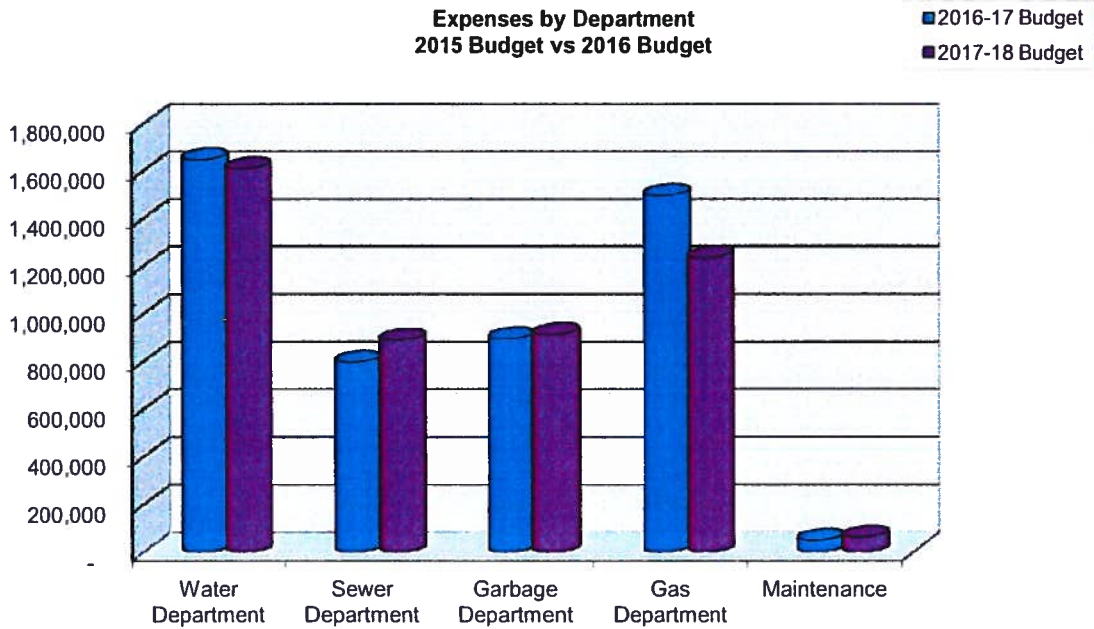
Water	3.75	3.75	3.75	3.75	0.00%
Sewer	2.50	2.50	2.50	2.50	0.00%
Garbage	0.50	0.50	0.50	0.50	0.00%
Gas	3.75	3.75	3.75	3.75	0.00%
Maintenance	1.00	1.00	1.00	1.00	0.00%
Total Personnel	<u>11.50</u>	<u>11.50</u>	<u>11.50</u>	<u>11.50</u>	0.00%

~DEPARTMENT SUMMARY~

Water	\$ 1,291,987	\$ 1,649,568	\$ 1,362,155	\$ 1,611,252	-2.32%
Sewer	731,083	798,302	754,345	890,960	11.61%
Garbage	869,163	897,160	909,302	914,677	1.95%
Gas	1,852,748	1,498,056	743,668	1,237,074	-17.42%
Maintenance	50,004	51,523	52,641	63,896	24.01%
Total Expenditures	<u>\$ 4,794,985</u>	<u>\$ 4,894,609</u>	<u>\$ 3,822,110</u>	<u>\$ 4,717,859</u>	-3.61%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

UTILITY FUND EXPENSE SUMMARY



**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

Fund:
Utility

Department:
Water

Account:
03-70

Program Description:

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

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

Fund:
Utility

Department:
Water

Account:
03-70

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 215,954	\$ 235,831	\$ 229,404	\$ 247,367	4.89%
Maintenance & Supplies	166,203	241,725	125,111	280,125	15.89%
Services	238,897	246,506	238,592	246,937	0.17%
Debt Service	-	-	-	-	N/A
Transfers	628,874	833,506	731,497	816,823	-2.00%
Subtotal	<u>1,249,928</u>	<u>1,557,568</u>	<u>1,324,605</u>	<u>1,591,252</u>	2.16%
Capital Outlay	42,059	92,000	37,550	20,000	-78.26%
Total Expenditures	<u>\$ 1,291,987</u>	<u>\$ 1,649,568</u>	<u>\$ 1,362,155</u>	<u>\$ 1,611,252</u>	-2.32%

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 148,611	\$ 163,069	\$ 157,100	\$ 167,300	
8103 Wages, Overtime	7,163	1,500	4,150	1,500	
8107 Longevity	2,603	3,045	3,045	2,880	
8120 Social Security	12,074	12,822	12,850	13,134	
8130 TMRS Retirement	20,906	23,416	24,450	24,121	
8140 Health & Life Insurance	20,168	27,819	23,141	32,926	
8150 Workers' Compensation	4,429	4,160	4,668	5,507	
Subtotal	<u>215,954</u>	<u>235,831</u>	<u>229,404</u>	<u>247,367</u>	4.89%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

Fund:
Utility

Department:
Water

Account:
03-70

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	12,489	30,000	25,000	30,000	
8240 Gas & Oil	4,662	6,500	6,150	6,500	
8245 Office Supplies	633	1,700	2,000	1,700	
8246 Postage	2,140	2,200	2,300	2,200	
8250 Chemical Supplies	26,472	35,000	30,000	30,000	
8260 Building Maintenance	-	500	500	500	
8264 Software Maintenance	4,307	12,225	4,500	12,225	
8266 Vehicle Maintenance	1,857	1,000	2,600	1,000	
8267 Equipment Maintenance	108,584	150,000	49,900	175,000	
8268 Other Maintenance	2,149	1,000	800	16,200	
8280 Small Tools	1,918	1,000	561	1,000	
8285 Wearing Apparel	992	600	800	800	
8290 Storm Recovery	-	-	-	3,000	
Subtotal	166,203	241,725	125,111	280,125	
Services					
8312 Maint Shop Labor	8,927	9,368	8,419	9,799	
8315 Bad Debt	5,902	2,500	2,500	2,500	
8321 Dues & Subscriptions	433	650	600	650	
8326 Electricity	63,425	70,000	67,500	70,000	
8332 Liability Insurance	563	700	612	700	
8333 Vehicle Insurance	1,033	1,050	1,178	1,200	
8340 Laboratory Analysis	3,924	4,000	2,500	4,000	
8350 Training	731	1,000	925	1,000	
8355 Outside Services	8,888	11,000	9,300	11,000	
8359 Regulatory Permitting	3,555	3,750	4,048	3,750	
8362 Printing & Advertising	534	300	52	300	
8363 Professional Services	330	200	-	200	
8365 Engineering Fees	-	500	-	500	
8373 One Call Notification	102	100	105	100	
8374 Capital Lease Payments	137,788	137,788	137,788	137,788	
8380 Telephone	1,386	2,300	1,600	2,000	
8390 Miscellaneous	715	600	765	750	
8392 Economic Dev Contract	660	700	700	700	
Subtotal	238,897	246,506	238,592	246,937	0.17%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

Fund:
Utility

Department:
Water

Account:
03-70

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Capital Outlay					
8410 Buildings	-	-	-	-	
8420 Improvements	3,850	60,000	5,550	20,000	
8420 Improvements	38,209	-	-	-	
8422 Water Distribution System	-	-	-	-	
8423 Water Plant	-	-	-	-	
8424 Telemetry	-	-	-	-	
8425 Tower Demo	-	-	-	-	
8465 Software	-	-	-	-	
8471 Water Well	-	-	-	-	
8480 Vehicles	-	32,000	32,000	-	
8490 Equipment	-	-	-	-	
Subtotal	42,059	92,000	37,550	20,000	-78.26%
Transfers					
8393 Gross Receipts Fee	68,476	86,996	77,500	81,520	
8605 Transfer to General Fund	124,847	135,172	122,000	139,493	
8607 Transfer to Debt Service Fund	414,052	589,838	510,497	574,310	
8610 Transfer to Equipment Fund	5,000	5,000	5,000	5,000	
8611 Transfer to Fire Equip Fund	16,500	16,500	16,500	16,500	
Subtotal	628,874	833,506	731,497	816,823	-2.00%
Total Expenditures	<u>\$ 1,291,987</u>	<u>\$ 1,649,568</u>	<u>\$ 1,362,155</u>	<u>\$ 1,611,252</u>	-2.32%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

Fund:
Utility

Department:
Sewer

Account:
03-71

Program Description:

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

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

Fund:
Utility

Department:
Sewer

Account:
03-71

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 171,222	\$ 151,646	\$ 129,344	\$ 160,949	6.13%
Maintenance & Supplies	113,784	190,325	166,742	212,975	11.90%
Services	123,576	140,193	126,985	141,105	0.65%
Debt Service	-	-	-	-	N/A
Transfers	232,291	276,138	273,737	278,130	0.72%
Subtotal	<u>640,872</u>	<u>758,302</u>	<u>696,808</u>	<u>793,160</u>	4.60%
Capital Outlay	90,211	40,000	57,537	97,800	N/A
Total Expenditures	<u>\$ 731,083</u>	<u>\$ 798,302</u>	<u>\$ 754,345</u>	<u>\$ 890,960</u>	11.61%

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 120,876	\$ 104,958	\$ 83,642	\$ 109,477	
8103 Wages, Overtime	2,588	1,500	1,200	1,500	
8107 Longevity	2,285	2,420	2,113	2,420	
8120 Social Security	9,532	8,329	6,670	8,675	
8130 TMRS Retirement	16,891	15,195	12,284	15,915	
8140 Health & Life Insurance	16,867	17,399	21,380	20,598	
8150 Workers' Compensation	2,183	1,845	2,055	2,365	
Subtotal	<u>171,222</u>	<u>151,646</u>	<u>129,344</u>	<u>160,949</u>	6.13%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

Fund:
Utility

Department:
Sewer

Account:
03-71

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	4,645	6,500	6,650	6,500	
8240 Gas & Oil	3,791	8,000	3,475	8,000	
8245 Office Supplies	488	1,500	1,500	1,500	
8246 Postage	2,333	2,300	2,375	2,300	
8250 Chemical Supplies	33,504	36,000	29,000	36,000	
8260 Building Maintenance	-	1,000	500	12,000	
8264 Software Maintenance	4,307	8,825	4,500	8,825	
8266 Vehicle Maintenance	2,443	8,500	1,200	8,500	
8267 Equipment Maintenance	60,170	115,000	115,000	126,500	
8268 Other Maintenance	281	1,000	450	1,000	
8280 Small Tools	1,017	1,000	1,260	1,000	
8285 Wearing Apparel	805	700	832	850	
8290 Storm Recovery	-	-	-	75,250	
Subtotal	113,784	190,325	166,742	212,975	11.90%
Services					
8312 Maint Shop Labor	12,647	13,271	12,000	13,882	
8315 Bad Debt	5,499	500	1,200	500	
8321 Dues & Subscriptions	358	500	850	500	
8326 Electricity	58,775	70,000	56,000	70,000	
8332 Liability Insurance	643	800	700	800	
8333 Vehicle Insurance	2,093	1,600	1,795	1,900	
8340 Laboratory Analysis	14,730	14,000	14,900	14,000	
8341 Waste Disposal	359	6,000	1,500	6,000	
8350 Training	-	2,000	2,405	2,000	
8355 Outside Services	7,515	8,500	8,400	8,500	
8359 Regulatory Permitting	6,201	6,500	6,436	6,500	
8363 Professional Services	330	1,000	6,119	1,000	
8365 Engineering Fees	-	500	-	500	
8373 One Call Notification	102	100	105	100	
8374 Capital Lease Payments	12,772	12,772	12,772	12,772	
8380 Telephone	889	1,200	1,100	1,200	
8385 Utilities	-	-	-	-	
8390 Miscellaneous	3	250	3	250	
8392 Economic Dev Contract	660	700	700	700	
Subtotal	123,576	140,193	126,985	141,105	0.65%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

Fund:
Utility

Department:
Sewer

Account:
03-71

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Capital Outlay					
8425 Tower Demo	-				
8420 Improvements	60,899	40,000	57,537	26,800	
8426 Diffuser	-	-	-	-	
8465 Software	-	-	-	-	
8472 Lift Stations	-	-	-	-	
8480 Vehicles	-	-	-	-	
8490 Equipment	29,311	-	-	-	
8495 Storm Recovery	-	-	-	71,000	
Subtotal	<u>90,211</u>	<u>40,000</u>	<u>57,537</u>	<u>97,800</u>	
Transfers					
8393 Gross Receipts Fee	56,178	73,412	73,500	73,177	
8605 Transfer to General Fund	84,947	85,972	87,694	90,293	
8607 Transfer to Debt Service Fund	91,166	116,754	112,542	114,660	
Subtotal	<u>232,291</u>	<u>276,138</u>	<u>273,737</u>	<u>278,130</u>	0.72%
Total Expenditures	<u>\$ 731,083</u>	<u>\$ 798,302</u>	<u>\$ 754,345</u>	<u>\$ 890,960</u>	11.61%

**CITY OF COLUMBUS, TEXAS
2017-2018 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
2017-2018 BUDGET**

Fund:
Utility

Department:
Garbage

Account:
03-72

Classification	2014-15 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 21,197	\$ 18,963	\$ 18,607	\$ 20,049	5.73%
Maintenance & Supplies	4,946	7,550	6,250	14,850	96.69%
Services	760,829	764,675	777,594	789,484	3.24%
Transfers	82,192	85,972	86,850	90,293	5.03%
Subtotal	<u>869,163</u>	<u>877,160</u>	<u>889,302</u>	<u>914,677</u>	4.28%
Capital Outlay	-	20,000	20,000	-	
Total Expenditures	<u>\$ 869,163</u>	<u>\$ 897,160</u>	<u>\$ 909,302</u>	<u>\$ 914,677</u>	1.95%

~AUTHORIZED POSITIONS~

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

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 16,401	\$ 15,496	\$ 15,059	\$ 16,164	
8107 Longevity	240	120	120	120	
8120 Social Security	1,261	1,195	1,199	1,246	
8130 TMRS Retirement	1,015	935	955	996	
8140 Health & Life Insurance	1,694	704	702	833	
8150 Workers' Compensation	587	513	573	690	
Subtotal	<u>21,197</u>	<u>18,963</u>	<u>18,607</u>	<u>20,049</u>	5.73%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

Fund:
Utility

Department:
Garbage

Account:
03-72

Classification	2014-15 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	102	300	150	300	
8240 Gas & Oil	250	-	275	300	
8245 Office Supplies	369	400	386	400	
8246 Postage	2,063	2,000	2,314	2,500	
8264 Software Maintenance	1,952	4,225	2,500	4,225	
8268 Other Maintenance	152	500	550	5,500	
8280 Small Tools	-	50	25	50	
8285 Wearing Apparel	58	75	50	75	
8290 Storm Recovery	-	-	-	1,500	
Subtotal	4,946	7,550	6,250	14,850	96.69%
Services					
8315 Bad Debt	3,175	500	500	500	
8332 Liability Insurance	603	750	656	750	
8333 Vehicle Insurance	-	425	477	425	
8335 Building Insurance	62	50	61	50	
8341 Waste Disposal	756,659	762,000	775,500	786,809	
8355 Outside Services	330	550	400	550	
8362 Printing & Advertising	-	150	-	150	
8380 Telephone	-	200	-	200	
8390 Miscellaneous	-	50	-	50	
Subtotal	760,829	764,675	777,594	789,484	3.24%
Capital Outlay					
8490 Equipment	-	20,000	20,000	-	
Subtotal	-	20,000	20,000	-	-100.00%
Transfers					
8605 Transfer to General Fund	82,192	85,972	86,850	90,293	
8607 Transfer to Debt Service Fund	-	-	-	-	
Subtotal	82,192	85,972	86,850	90,293	5.03%
Total Expenditures	<u>\$ 869,163</u>	<u>\$ 897,160</u>	<u>\$ 909,302</u>	<u>\$ 914,677</u>	1.95%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

Fund:
Utility

Department:
Gas

Account:
03-73

Program Description:

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

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 147,816	\$ 157,763	\$ 156,079	\$ 168,222	6.63%
Maintenance & Supplies	25,473	49,150	28,302	107,550	118.82%
Services	312,152	426,950	378,312	435,905	2.10%
Transfers	143,728	164,193	150,975	165,043	0.52%
Subtotal	629,169	798,056	713,668	876,719	9.86%
Capital Outlay	1,223,580	700,000	30,000	360,355	-48.52%
Total Expenditures	\$ 1,852,748	\$ 1,498,056	\$ 743,668	\$ 1,237,074	-17.42%

~AUTHORIZED POSITIONS~

Position Title					
Laborer	2.75	2.75	2.75	2.75	
Clerk	1.00	1.00	1.00	1.00	
Total Personnel	3.75	3.75	3.75	3.75	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 103,969	\$ 106,456	\$ 105,600	\$ 111,545	
8103 Wages, Overtime	3,209	4,200	3,500	4,200	
8107 Longevity	1,525	1,645	1,705	1,645	
8120 Social Security	7,824	8,591	7,928	8,980	
8130 TMRS Retirement	13,185	14,892	15,280	15,691	
8140 Health & Life Insurance	16,806	20,794	20,738	24,631	
8150 Workers' Compensation	1,297	1,185	1,327	1,529	
Subtotal	147,816	157,763	156,079	168,222	6.63%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	6,986	20,000	12,500	20,000	
8240 Gas & Oil	2,644	4,500	2,900	4,500	
8245 Office Supplies	402	1,700	1,250	1,700	
8246 Postage	2,105	2,100	2,352	2,500	
8260 Build Maintenance	-	500	-	500	
8264 Software Maintenance	4,328	9,050	4,600	9,050	
8266 Vehicle Maintenance	1,217	1,500	1,450	1,500	
8267 Equipment Maintenance	503	1,000	500	54,000	
8268 Other Maintenance	281	800	750	800	
8280 Small Tools	5,539	6,500	750	6,500	
8285 Wearing Apparel	1,467	1,500	1,250	1,500	
8290 Storm Recovery	-	-	-	5,000	
Subtotal	25,473	49,150	28,302	107,550	118.82%
Services					
8312 Maint Shop Labor	3,720	3,903	3,550	4,083	
8315 Bad Debt	4,016	500	500	500	
8321 Dues & Subscriptions	-	400	200	400	
8332 Liability Insurance	804	1,000	875	1,000	
8333 Vehicle Insurance	1,413	1,300	1,458	1,500	
8335 Building Insurance	185	185	227	250	
8350 Training	7,581	6,000	1,600	7,500	
8355 Outside Services	9,361	18,000	22,000	25,000	
8360 Gas Purchased Discount	(22,721)	(24,000)	(22,000)	(24,000)	
8361 Gas Purchased	263,321	372,000	325,000	372,000	
8363 Professional Services	330	3,000	500	3,000	
8373 One Call Notification	102	100	105	110	
8374 Capital Lease Payments	42,962	42,962	42,962	42,962	
8380 Telephone	418	700	510	700	
8390 Miscellaneous	-	200	125	200	
8392 Economic Dev Contract	660	700	700	700	
Subtotal	312,152	426,950	378,312	435,905	2.10%
Capital Outlay					
8420 Improvements	31,303	-	-	-	
8440 Mains & Lines	1,149,698	680,000	-	360,355	
8450 Meters & Regulators	42,578	20,000	30,000	-	
8465 Software	-	-	-	-	
8490 Equipment	-	-	-	-	
Subtotal	1,223,580	700,000	30,000	360,355	-48.52%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Transfers					
8393 Gross Receipts Fee	33,642	40,000	34,000	37,500	
8605 Transfer to General Fund	82,192	85,972	86,843	90,293	
8607 Transfer to Debt Service Fund	22,894	33,221	25,133	32,249	
8610 Transfer to Equipment Fund	5,000	5,000	5,000	5,000	
Subtotal	143,728	164,193	150,975	165,043	0.52%
Total Expenditures	<u>\$ 1,852,748</u>	<u>\$ 1,498,056</u>	<u>\$ 743,668</u>	<u>\$ 1,237,074</u>	-17.42%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

Fund:
Utility

Department:
Maintenance

Account:
03-74

Program Description:

The Maintenance Department, under the direction of the City Manager, is primarily responsible for providing internal support to all departments through vehicle and equipment maintenance activities.

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

Fund:
Utility

Department:
Maintenance

Account:
03-74

<u>Classification</u>	<u>2015-2016 Actual</u>	<u>2016-2017 Budget</u>	<u>2016-2017 Estimate</u>	<u>2017-2018 Budget</u>	<u>Var %</u>
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 69,249	\$ 71,565	\$ 71,362	\$ 75,060	4.88%
Maintenance & Supplies	4,646	4,900	3,844	15,000	206.12%
Services	(23,892)	(24,942)	(22,565)	(26,164)	4.90%
Subtotal	<u>50,004</u>	<u>51,523</u>	<u>52,641</u>	<u>63,896</u>	24.01%
Total Expenditures	<u>\$ 50,004</u>	<u>\$ 51,523</u>	<u>\$ 52,641</u>	<u>\$ 63,896</u>	24.01%

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
Foreman	1.00	1.00	1.00	1.00	
Total Personnel	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 50,521	\$ 51,133	\$ 50,881	\$ 52,660	
8103 Wages, Overtime	-	-	-	-	
8107 Longevity	920	980	980	980	
8120 Social Security	3,923	3,987	3,996	4,103	
8130 TMRS Retirement	6,894	7,274	7,194	7,529	
8140 Health & Life Insurance	5,658	6,991	6,969	8,269	
8150 Workers' Compensation	1,333	1,200	1,343	1,518	
Subtotal	<u>69,249</u>	<u>71,565</u>	<u>71,362</u>	<u>75,060</u>	4.88%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

Fund:
Utility

Department:
Maintenance

Account:
03-74

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	1,053	1,500	1,025	1,500	
8240 Gas & Oil	772	1,000	815	1,000	
8245 Office Supplies	143	50	25	50	
8266 Vehicle Maintenance	601	200	150	200	
8268 Other Maintenance	715	400	725	400	
8280 Small Tools	1,096	1,500	750	1,500	
8285 Wearing Apparel	266	250	354	350	
8290 Storm Recovery	-	-	-	10,000	
Subtotal	4,646	4,900	3,844	15,000	206.12%
Services					
8313 Reimb. Maintenance Labor	(25,293)	(26,542)	(23,965)	(27,764)	
8326 Electricity	905	1,000	850	1,000	
8380 Telephone	497	600	550	600	
Subtotal	(23,892)	(24,942)	(22,565)	(26,164)	4.90%
Total Expenditures	\$ 50,004	\$ 51,523	\$ 52,641	\$ 63,896	24.01%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

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

Classification	8420/8440/8495 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~UTILITY CAPITAL PROJECT FUND SUMMARY~					
Resources:					
Total Beginning Balance	\$ -	\$ -	\$ (60,000)	\$ 2,867,480	N/A
Revenues & Transfers In		3,002,500	3,100,531	6,000	N/A
Total Funds Available	<u>-</u>	<u>3,002,500</u>	<u>3,040,531</u>	<u>2,873,480</u>	N/A
Uses/Deductions					
Expenditures & Transfers Out	60,000	3,000,000	173,051	2,873,301	N/A
Ending Fund Balance					
Total Ending Fund Balance	(60,000)	2,500	2,867,480	179	N/A
Fund Total	<u>\$ (60,000)</u>	<u>\$ 2,500</u>	<u>\$ 2,867,480</u>	<u>\$ 179</u>	
	97800				
Net Revenue (Expenditures)	(60,000)	2,500	2,927,480	(2,867,301)	

**CITY OF COLUMBUS, TEXAS
Water/Gas/Sewer Capital Project
2017-2018 BUDGET**

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

Classification	2015-2016 Actual	2016-2017 Budget	2016-2017 Estimate	2017-2018 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
4200 Grants	60,000	-	68,531	-	N/A
5100 Interest	-	2,500	32,000	6,000	N/A
7112 Bond Proceeds	-	3,000,000	3,000,000	-	N/A
7240 Premium on Bonds	-	-	-	-	N/A
Total Revenues	<u>\$ 60,000</u>	<u>\$ 3,002,500</u>	<u>\$ 3,100,531</u>	<u>\$ 6,000</u>	N/A
Expenditures					
	97800				
Personnel	\$ -	\$ -	\$ -	\$ -	N/A
Maintenance & Supplies	-	-	-	-	N/A
Services	-	-	-	-	N/A
Debt Service	\$ -	\$ -	\$ -	\$ -	N/A
Transfers	-	-	-	-	N/A
Subtotal	-	-	-	-	N/A
Capital Outlay	-	3,000,000	173,051	2,873,301	N/A
Total Expenditures	<u>\$ -</u>	<u>\$ 3,000,000</u>	<u>\$ 173,051</u>	<u>\$ 2,873,301</u>	N/A

~AUTHORIZED POSITIONS~

Capital Outlay					
8410 Buildings	-	-	-	-	
8440 Gas Lines	-	100,000	15,250	82,945	
8450 Gas Regulators/Meters	-	-	-	-	
8420 Improvements	-	400,000	119,157	328,000	
8422 Water Distribution System	-	2,500,000	38,644	2,462,356	
8423 Water Plant	-	-	-	-	
8424 Telemetry	-	-	-	-	
8425 Tower Demolition	-	-	-	-	
8460 Office Equipment	-	-	-	-	
8465 Software	-	-	-	-	
8471 Water Well	-	-	-	-	
8480 Vehicles	-	-	-	-	
8490 Equipment	-	-	-	-	
Subtotal	-	3,000,000	173,051	2,873,301	N/A

Total Expenditures	<u>\$ -</u>	<u>\$ 3,000,000</u>	<u>\$ 173,051</u>	<u>\$ 2,873,301</u>	N/A
--------------------	-------------	---------------------	-------------------	---------------------	-----

Project Detail

	<u>Spent to Date</u>
Bond Proceeds	\$ 3,000,000
Interest & Fee Refund Revenue	25,515
Total Revenue	<u>3,025,515</u>
 Water Projects	
Filtration System	38,644
 Gas Projects	
New KWI Meter Run	15,250
 Sewer Projects	
WWTP Outfall	119,157
 Total Spent to Date	<u>173,051</u>
 Total Funds Available	<u>\$ 2,852,464</u>

Supplemental Information

**CITY OF COLUMBUS, TEXAS
2017-2018 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	\$ 34,591	\$ 45,401	\$ 45,401	\$ 45,401	\$ 45,401	\$ 216,194
8107 Longevity	136	179	179	179	179	850
8106 Council Attendance	1,360	1,785	1,785	1,785	1,785	8,500
8120 Social Security	2,761	3,623	3,623	3,623	3,623	17,254
8130 TMRS Retirement	4,878	6,403	6,403	6,403	6,403	30,489
8140 Health & Life Insurance	4,001	5,251	5,251	5,251	5,251	25,006
8150 Workers' Compensation	122	160	160	160	160	761
Maintenance & Supplies						
8210 General Supplies	280	368	368	368	368	1,750
8245 Office Supplies	800	1,050	1,050	1,050	1,050	5,000
8246 Postage	32	42	42	42	42	200
8260 Building Maintenance	320	420	420	420	420	2,000
8263 Office Equipment Maint	48	63	63	63	63	300
8264 Software Maintenance	1,600	2,100	2,100	2,100	2,100	10,000
8267 Equipment Maintenance	264	347	347	347	347	1,650
Services						
8317 Appraisal District Fee	4,282	5,621	5,621	5,621	5,621	26,765
8321 Dues & Subscriptions	536	704	704	704	704	3,350
8325 Election Expense	336	441	441	441	441	2,100
8326 Electricity	1,600	2,100	2,100	2,100	2,100	10,000
8332 Liability Insurance	400	525	525	525	525	2,500
8335 Building Insurance	192	252	252	252	252	1,200
8350 Training	480	630	630	630	630	3,000
8355 Outside Services	640	840	840	840	840	4,000
8360 Janitorial Service	640	840	840	840	840	4,000
8362 Printing & Advertising	256	336	336	336	336	1,600
8363 Professional Services	4,640	6,090	6,090	6,090	6,090	29,000
8367 Legal Fees	1,760	2,310	2,310	2,310	2,310	11,000
8370 Rent/Lease	880	1,155	1,155	1,155	1,155	5,500
8380 Telephone	704	924	924	924	924	4,400
8385 Utilities	-	-	-	-	-	-
8390 Miscellaneous	256	336	336	336	336	1,600
Fire Pension	-	49,200	-	-	-	49,200
Total	\$ 68,795	\$ 139,493	\$ 90,293	\$ 90,293	\$ 90,293	479,168

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

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

Fund/Department Position Title	2014-2015 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget	Var %
GENERAL FUND:					
<u>Administration</u>					
City Manager	1.00	1.00	1.00	1.00	
Finance Director/City Secy	1.00	1.00	1.00	1.00	
Assistant City Secretary	1.00	1.00	1.00	1.00	
Administrative Assistant	-	-	-	-	
Subtotal	3.00	3.00	3.00	3.00	0.00%
<u>Municipal Court</u>					
Judge	1.00	1.00	1.00	1.00	
Clerk	0.50	0.50	0.50	0.50	
Subtotal	1.50	1.50	1.50	1.50	0.00%
<u>Police Department</u>					
Police Chief	1.00	1.00	1.00	1.00	
Police Lieutenant	1.00	1.00	1.00	1.00	
Police Sergeant	3.00	3.00	3.00	3.00	
Police Corporal	-	-	-	-	
Patrol Officer	6.00	6.00	6.00	6.00	
Administrative Assistant	1.00	1.00	1.00	1.00	
Subtotal	12.00	12.00	12.00	12.00	0.00%
<u>Code Enforcement</u>					
Building Inspector	1.00	1.00	1.24	1.24	
Subtotal	1.00	1.00	1.24	1.24	24.00%
<u>Parks Department</u>					
Superintendent	0.45	0.45	0.45	0.45	
Laborer	2.90	2.90	3.00	3.00	
Subtotal	3.35	3.35	3.45	3.45	2.99%
<u>Swimming Pool</u>					
Pool Manager	0.20	0.20	0.20	0.20	
Life Guards	0.70	0.70	0.70	0.70	
Subtotal	0.90	0.90	0.90	0.90	0.00%
<u>Golf Course</u>					
No Authorized Positions	-	-	-	-	
Subtotal	-	-	-	-	n/a

<u>Library</u>					
Library Director	1.00	1.00	1.00	1.00	
Assistant Librarian	2.00	2.00	2.00	2.00	
Part-time	0.50	0.50	0.50	0.50	
Subtotal	3.50	3.50	3.50	3.50	0.00%
<u>Public Works</u>					
Superintendent	0.45	0.45	0.45	0.45	
Crew Chief	1.90	1.90	1.90	1.00	
Laborer	1.50	1.50	1.50	2.00	
Subtotal	3.85	3.85	3.85	3.45	-10.39%
Total General Fund	29.10	29.10	29.44	29.04	-0.21%
UTILITY FUND:					
<u>Water Department</u>					
Superintendent	1.00	1.00	1.00	1.00	
Laborer	1.75	1.75	1.75	1.75	
Clerk	1.00	1.00	1.00	1.00	
Subtotal	3.75	3.75	3.75	3.75	0.00%
<u>Sewer Department</u>					
Plant Operator	1.00	1.00	1.00	1.00	
Laborer	1.00	1.00	1.00	1.00	
Clerk	0.50	0.50	0.50	0.50	
Subtotal	2.50	2.50	2.50	2.50	0.00%
<u>Garbage Department</u>					
Superintendent	0.10	0.10	0.10	0.10	
Heavy Garbage Pickup	-	-	-	-	
Recycle Assistant	0.40	0.40	0.40	0.40	
Subtotal	0.50	0.50	0.50	0.50	0.00%
<u>Gas Department</u>					
Laborer	2.75	2.75	2.75	2.75	
Clerk	1.00	1.00	1.00	1.00	
Subtotal	3.75	3.75	3.75	3.75	0.00%
<u>Maintenance</u>					
Foreman	1.00	1.00	1.00	1.00	
Subtotal	1.00	1.00	1.00	1.00	0.00%
Total Utility Fund	11.50	11.50	11.50	11.50	0.00%
TOTAL FTE's	40.60	40.60	40.94	40.54	-0.15%

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

Chart of Accounts

Funds

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

Departments

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

**CITY OF COLUMBUS, TEXAS
2017-2018 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
2017-2018 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
2017-2018 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
2017-2018 BUDGET**

Chart of Accounts

Expenditures (Continued)

Maintenance & Supplies (Continued)

- 8285 **Wearing Apparel** - uniforms and protective clothing
- 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
2017-2018 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
8791 **Designated Equipment** - purchase of capital equipment for which a donation or grant has been made

Debt Service

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

CITY OF COLUMBUS, TEXAS
2017-2018 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
2017-2018 BUDGET**

Maintenance Reimbursement Schedule

Maintenance Shop Expenses.

FY18 Budget

	Police 21%	Fire 2%	Code 1%	Parks 2%	PW 40%	Water 12%	Sewer 17%	Gas 5%	Total 100%
Personnel									
8102 Wages	\$ 11,059	\$ 1,053	\$ 527	\$ 1,053	\$ 21,064	\$ 6,319	\$ 8,952	\$ 2,633	\$ 52,660
8107 Longevity	206	20	10	20	392	118	167	49	980
8120 Social Security	862	82	41	82	1,641	492	698	205	4,103
8130 TMRS Retirement	1,581	151	75	151	3,012	904	1,280	376	7,529
8140 Health & Life Insurance	1,737	165	83	165	3,308	992	1,406	413	8,269
8150 Workers' Compensation	319	30	15	30	607	182	258	76	1,518
Maintenance & Supplies									
8210 General Supplies	315	30	15	30	600	180	255	75	1,500
8240 Gas & Oil	210	20	10	20	400	120	170	50	1,000
8245 Office Supplies	11	1	1	1	20	6	9	3	50
8266 Vehicle Maintenance	42	4	2	4	80	24	34	10	200
8268 Other Maintenance	84	8	4	8	160	48	68	20	400
8280 Small Tools	315	30	15	30	600	180	255	75	1,500
8285 Wearing Apparel	74	7	4	7	140	42	60	18	350
Services									
8380 Telephone	126	12	6	12	240	72	102	30	600
Total	17,149	1,633	817	1,633	32,664	9,799	13,882	4,083	81,660

FY17 Estimate

	Police 21%	Fire 2%	Code 1%	Parks 2%	PW 40%	Water 12%	Sewer 17%	Gas 5%	Total 100%
Estimate	15,909	1,515	758	1,515	30,303	9,091	12,879	3,788	75,756

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET**

GROSS RECEIPTS SCHEDULE
Transferred from Utility Fund to General Fund

FY18 Budget

Department	Percent	Revenue	Gross Receipts
Water	8%	1,019,000	81,520
Sewer	8%	914,713	73,177
	mcf's	Per mcf	Gross Receipts
Gas	75,000	0.50	37,500
		Total	192,197

FY17 Estimate

Department	Percent	Revenue	Gross Receipts
Water	8%	1,009,360	80,749
Sewer	8%	918,963	73,517
	mcf's	Per mcf	Gross Receipts
Gas	62,957	0.50	31,479
		Total	185,744

**CITY OF COLUMBUS, TEXAS
2017-2018 BUDGET
Capital Outlay Summary**

	Improvements and Mains/Lines/ Storm Recovery 8420/8440/8495	Vehicles 8480	Equipment and Meters/Regul ators 8490/8450	Water/Gas/ Sewer Project various	KWI Gas Line	2016-2017 Total
Administration - 10	-					-
Municipal Court - 11	-					-
Police Department - 20	-	105,360	-			105,360
Fire Department - 30		-	6,850			6,850
Code Enforcement Dept - 40			5,500			5,500
Parks Department - 50		26,000	15,000			41,000
Swimming Pool - 51			-			-
Golf Course - 52	15,000					15,000
Library Department - 53	-					-
Public Works Department - 60	60,000	-	-			60,000
Total-General Fund	75,000	131,360	27,350	-	-	233,710

Water Department - 70	20,000	-	-	2,462,356		2,482,356
Sewer Department - 71	97,800	-	-	328,000		425,800
Garbage Department - 72						-
Gas Department - 73	40,055		-	82,945	320,300	443,300
Total-Utility Fund	157,855	-	-	2,873,301	320,300	3,351,456

3,585,166

Police Department-Vehicles	105,360	(Eq/Gen Fund)	1 Police Patrol Units
Fire Department-Vehicle	6,850	(Fire Eq.)	Hose
Code Enforcement - Fire Training	5,500	(General)	Fire Prevention/Training Equip
Parks Department-Equipment	15,000	(General)	Zero Turn Mower
Parks Department-Vehicle	26,000	(General)	F-150 Supercab
Golf Course-Improvements	15,000	(General)	Sprinkler System
Public Works-Storm Recovery	60,000	General	Fencing/Buiding
Water Department-WGS Project	2,462,356	(2016 CO)	Water Filtration System
Water Department-Improvements	20,000	(Utility)	Improvements at Bridge
Sewer Department-Improvements	26,800	(Utility)	Line Improvements
Sewer Department-Storm Recove	399,000	(Utility/2016 COWWTP/Electrical/Generator	
Gas Department-Gas Line	82,945	(2016 CO)	Gas Line Improvements
Gas Department-Gas Line	40,055	(Utility)	Gas Line Improvements
Gas Department-KWI Gas Line	320,300	(Utility/CCIDC)	Grant Reimbursement
Total	3,585,166		

Other Major Purchases				
Public Works 60-8269	200,000	Street Seal Coat	Total - General Fund	200,000
Water 70-8267	60,000	Water Well Maintenance/Tait		
Water 70-8267	20,000	SCADA System Maintenance		
Water 70-8367	20,000	Water Storage Tank Maintenance		
Water 70-8374	137,788	Capital Lease-Metering		
Sewer 71-8267	15,000	Diffuser Maintenance		
Sewer 71-8267	34,250	Line Maintenance		
Sewer 71-8260	10,000	Sewer Plant 2 Building Roof		
Sewer 71-8374	12,772	Capital Lease-Metering		
Gas 73-8267	50,000	Regulator Maintenance		
Gas 73-8374	42,962	Capital Lease-Metering	Total - Utility Fund	402,772

