



CITY OF COLUMBUS

OPERATING BUDGET

OCTOBER 1, 2013 TO SEPTEMBER 30, 2014

This Budget will raise more total property taxes than last year's budget by \$15,446 or 2.3%; and of that amount, \$6,280 is tax revenue to be raised from new property added to the tax roll this year.

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

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**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

Principal Officials

Name	Title
Dwain Dungen	Mayor
Curtiss Schonenberg	Mayor Pro Tem
Steve Woodall	Alderman
John Axel	Alderman
Eddie Hernandez	Alderman
Chuck Rankin	Alderman
Donald Warschak	City Manager
Linda Lakich	Finance Director/City Secretary
Leonard Peters	Municipal Court Judge
W. E. "Bill" Lattimore	Police Chief
Walter Glaeser	Fire Chief
Michael Poncik	Public Works Superintendent
Jody Ripper	Utilities Superintendent
Nancy Koehl	Library Director

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

COMBINED BUDGET SUMMARY

Fund	Estimated Beginning Balance 10/01/2013	Revenues & Transfers In	Expenditures & Transfers Out	Estimated Ending Balance 09/30/2014
GOVERNMENTAL FUND TYPES:				
GENERAL FUND	\$ 843,462	\$ 2,692,744	\$ 2,796,146	\$ 740,060
SPECIAL REVENUE FUNDS:				
Equipment Fund	50,371	20,700	28,000	43,071
Fire Equipment Fund	267,714	33,450	-	301,164
Hotel Occupancy Tax Fund	256,176	269,000	461,300	63,876
Subtotal Special Revenue Funds	<u>574,262</u>	<u>323,150</u>	<u>489,300</u>	<u>408,112</u>
DEBT SERVICE FUNDS:				
Debt Service 2005	899	322,525	321,775	1,649
Debt Service 2010	2,062	299,328	299,363	2,027
Subtotal Debt Service	<u>2,960</u>	<u>621,853</u>	<u>621,138</u>	<u>3,676</u>
CAPITAL PROJECTS FUND	-	-	-	-
TOTAL GOVERNMENTAL FUNDS	<u>1,420,684</u>	<u>3,637,746</u>	<u>3,906,583</u>	<u>1,151,847</u>
PROPRIETARY FUND TYPES:				
UTILITY FUND	2,387,028	4,716,722	5,271,321	1,832,428
TOTAL PROPRIETARY FUNDS	<u>2,387,028</u>	<u>4,716,722</u>	<u>5,271,321</u>	<u>1,832,428</u>
GRAND TOTAL	<u>\$ 3,807,712</u>	<u>\$ 8,354,468</u>	<u>\$ 9,177,905</u>	<u>\$ 2,984,275</u>

**CITY OF COLUMBUS, TEXAS
2013-2014 Budget**

Budget Fund Summary

	Fund			
	General	Utility	2008 Water/Gas Impr. Project	Combined Utility
FY 13/14 Est. Starting Balance	843,462	1,962,821	424,207	2,387,028
FY 13/14 Budgeted Revenues	2,692,744	4,711,722	5,000	4,716,722
FY 13/14 Budgeted Expenditures	2,796,146	4,842,114	429,207	5,271,321
Net Revenues/(Net Expenditures)	(103,402)	(130,393)	(424,207)	(554,600)
13/14 Year End Balance	740,060	1,832,428	0	1,832,428

W/O Capital Expenditures	General	Combined Utility	Gain/(Loss)
FY 13/14 Budgeted Revenues	2,486,244	3,361,722	
FY 13/14 Budgeted Expenditures	2,563,980	3,406,781	
Net Revenues/(Net Expenditures)	(77,736)	(45,060)	(122,796)

	Fund					
	Equipment	Hotel Tax	Fire Equipment	Debt Service 05	Debt Service 10	Capital Project
FY 12/13 Est. Starting Balance	50,371	256,176	267,714	899	2,062	0
FY 12/13 Budgeted Revenues	20,700	269,000	33,450	322,525	299,328	0
FY 12/13 Budgeted Expenditures	28,000	461,300	0	321,775	299,363	0
Net Revenues/(Net Expenditures)	(7,300)	(192,300)	33,450	750	(35)	0
12/13 Year End Balance	43,071	63,876	301,164	1,649	2,027	0

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, and fines.

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

FYE 2014 General Fund Long-Term Financial Plan

	Actual 2009-10	Actual 2010-11	Actual 2011-12	Estimate 2012-13	2013-14
Beginning Fund Balance	718,884	943,649	849,067	844,448	843,466
Revenues:					
Property Taxes	477,044	528,317	578,624	593,500	608,552
Other Local Taxes	1,042,998	1,004,620	1,029,227	1,087,300	1,132,300
Licenses/Permits/Fees	39,062	37,766	20,522	62,650	34,050
Capital & Property	6,708	8,301	8,011	19,868	9,700
Municipal Court	57,622	67,635	79,294	65,250	75,350
Public Safety	88,664	36,183	1,700	15,980	900
Fire Department	250	18,000	18,116	-	-
Library	35,247	38,165	22,137	21,700	12,250
Recreation	11,291	13,633	12,502	13,510	12,810
Miscellaneous	13,810	4,233	41,389	93,292	169,500
Transfers	675,776	476,517	541,517	582,776	637,332
Other Sources	-	-	-	-	-
Total Revenue	2,448,472	2,233,370	2,353,040	2,555,826	2,692,744
Operating Expenditures:					
Personnel	1,501,928	1,550,970	1,572,064	1,688,896	1,783,174
Maintenance & Supplies	225,746	336,306	315,840	348,848	381,870
Services	336,505	340,179	342,367	421,994	376,286
Transfers	12,650	12,650	22,650	22,650	22,650
Total Operating Expenditures	2,076,829	2,240,105	2,252,920	2,482,388	2,563,980
Non-Operating Expenditures:					
Debt Service	-	-	-	-	-
Capital Outlay	146,878	87,847	104,739	74,420	232,166
Total Non-Operating Expenditures	146,878	87,847	104,739	74,420	232,166
Total Expenditures	2,223,707	2,327,952	2,357,659	2,556,808	2,796,146
Ending Fund Balance	943,649	849,067	844,448	843,466	740,064
Calculation of available funds:					
Ending Fund Balance	943,649	849,067	844,448	843,466	740,064
Less 20% required minimum balance	415,366	448,021	450,584	496,478	512,796
Excess funds available for capital projects	528,283	401,046	393,864	346,988	227,268
Tax rate variable:					
General Fund	0.21024	0.22364	0.23576	0.23576	0.23693
Debt Service Fund	0.06288	0.04948	0.03736	0.03736	0.03619
Total	0.27312	0.27312	0.27312	0.27312	0.27312
Staffing variable:					
Full-time equivalent positions	28.80	28.55	28.90	29.60	29.85
Average cost per FTE	52,150	54,325	54,397	57,057	59,738

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

FYE 2014 General Fund Long-Term Financial Plan

2014-15	2015-16	2016-17
740,064	740,837	766,411
626,808	646,613	686,011
1,188,915	1,248,361	1,310,779
35,072	36,124	37,207
9,991	10,291	10,599
77,611	79,939	82,337
927	955	983
-	-	-
12,618	12,996	13,386
13,194	13,590	13,998
20,085	20,688	21,308
656,452	676,145	696,430
-	-	-
2,641,672	2,745,700	2,873,039
1,836,670	1,891,770	1,948,523
393,326	405,126	417,280
387,574	399,201	411,177
23,330	24,029	24,750
2,640,899	2,720,126	2,801,730
-	-	-
-	-	-
2,640,899	2,720,126	2,801,730
740,837	766,411	837,720
740,837	766,411	837,720
528,180	544,025	560,346
212,657	222,386	277,374
0.23693	0.23693	0.23693
0.03619	0.03619	0.03619
0.27312	0.27312	0.27312
29.85	29.85	29.85
61,530	63,376	65,277

GENERAL FUND FINANCIAL PROJECTION

The plan presents the General Fund over eight fiscal years: three previous years, the estimate for FYE 2013, the budget for FYE 2014 and three projected years. The projections made for fiscal years 2015-2017 make the following assumptions.

Assumes ad valorem property values will increase in FY15, FY16, and FY17 by 3% per year. This reflects new home starts, new commercial improvements, etc.

Assumes sales tax revenue to increase 5% 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
2013-2014 BUDGET**

GENERAL FUND SUMMARY

Classification	2011-12 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
~GENERAL FUND SUMMARY~					
Resources:					
Total Beginning Balance	\$ 849,063	\$ 844,090	\$ 844,444	\$ 843,462	-0.07%
Revenues & Transfers In	2,353,040	2,692,346	2,555,826	2,692,744	0.01%
Total Funds Available	<u>3,202,103</u>	<u>3,536,436</u>	<u>3,400,270</u>	<u>3,536,206</u>	-0.01%
Uses/Deductions					
Expenditures & Transfers Out	2,357,659	2,850,776	2,556,808	2,796,146	-1.92%
Ending Fund Balance					
Total Ending Fund Balance	844,444	685,660	843,462	740,060	7.93%
Reserved for Contingencies	-	-	-	-	
Reserved for Future Expenditures	-	-	-	-	
Unreserved Fund Balance	<u>844,444</u>	<u>685,660</u>	<u>843,462</u>	<u>740,060</u>	
Total Expenditures	2,357,659	2,850,776	2,556,808	2,796,146	
Less: Capital Expenditures	104,739	273,916	74,420	232,166	
Operating Expenditures	<u>2,252,920</u>	<u>2,576,860</u>	<u>2,482,388</u>	<u>2,563,980</u>	
Target Fund Balance 20% of Operating Expenditures	450,584	515,372	496,478	512,796	
Actual Fund Balance	844,444	685,660	843,462	740,060	
Difference	<u>393,860</u>	<u>170,288</u>	<u>346,984</u>	<u>227,264</u>	
Net Revenue (Expenditures)	(4,619)	(158,430)	(982)	(103,402)	

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

GENERAL FUND REVENUE DETAIL

Classification	2011-12 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
<u>PROPERTY TAXES:</u>					
05-3150 Property Tax: Current	\$ 550,203	\$ 580,904	\$ 566,000	\$ 581,052	0.03%
05-3200 Property Tax: Delinquent	18,137	5,500	16,000	16,000	190.91%
05-3300 Property Tax: P & I	10,285	4,000	11,500	11,500	187.50%
Subtotal	578,624	590,404	593,500	608,552	3.07%
<u>OTHER LOCAL TAXES</u>					
05-3400 Sales Tax	767,295	797,000	825,000	870,000	9.16%
05-3500 Franchise Fees	255,088	260,000	255,000	255,000	-1.92%
05-3700 Mixed Beverage Tax	6,843	6,800	7,300	7,300	7.35%
Subtotal	1,029,227	1,063,800	1,087,300	1,132,300	6.44%
<u>LICENSES/PERMITS/FEEES</u>					
05-3900 Beverage Permits	4,303	4,000	4,500	4,000	0.00%
05-3910 Building Permits	8,513	20,000	47,000	20,000	0.00%
05-3920 License: Dog	75	60	100	100	66.67%
05-3940 Elect. Permits & Lic Fees	1,914	3,800	5,100	3,800	0.00%
05-3950 Mechanical Permits	2,249	4,300	3,500	3,500	-18.60%
05-3960 Plumbing Permits	1,112	2,200	1,200	1,400	-36.36%
05-3980 Peddling Permits	200	100	100	100	0.00%
05-6200 Dog Impoundment Fee	800	600	600	600	0.00%
05-6201 Dog Vaccination Fee	195	150	150	150	0.00%
05-6800 Insufficient Checks	-	-	-	-	N/A
05-6900 Cemetery Burial Fee	100	-	100	100	N/A
05-7200 Miscellaneous	1,062	300	300	300	0.00%
Subtotal	20,522	35,510	62,650	34,050	-4.11%
<u>CAPITAL & PROPERTY</u>					
05-5100 Investments & Interest	6,856	8,500	8,500	8,500	0.00%
05-5200 Leases & Rentals	1,155	1,200	1,400	1,200	0.00%
05-7500 Gain on Sale of Assets	-	-	9,968	-	
Subtotal	8,011	9,700	19,868	9,700	0.00%

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

GENERAL FUND REVENUE DETAIL

Classification	2011-12 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
~REVENUE DETAIL (Continued)~					
<u>MUNICIPAL COURT</u>					
11-4000 Court Fines	56,377	55,000	47,500	55,000	0.00%
11-7205 Arrest Fees	2,848	2,500	2,300	2,500	0.00%
11-7206 Driving Safety Course Fees	510	500	500	500	0.00%
11-7201 Warrant Fees	4,701	4,900	4,300	4,900	0.00%
11-7209 Traffic Fees	1,492	1,300	900	1,300	0.00%
11-7211 Child Safety Fees	2,850	2,500	1,600	2,500	0.00%
11-7213 Administrative Fees	900	500	400	500	0.00%
11-7214 Court Security Fees	1,701	1,400	1,400	1,400	0.00%
11-7215 Court Technology Fees	2,266	1,900	1,900	1,900	0.00%
11-7216 Omnibase	747	500	650	500	0.00%
11-7217 City Judicial Fee	335	350	300	350	0.00%
11-7200 Miscellaneous	4,568	4,000	3,500	4,000	0.00%
Subtotal	79,294	75,350	65,250	75,350	0.00%
<u>PUBLIC SAFETY</u>					
20-7200 Miscellaneous	800	900	7,100	900	0.00%
20-7500 Gain on Sale of Assets	-	-	1,980	-	N/A
20-4401 Donations	900	3,700	6,900	-	-100.00%
20-4402 Forfeiture Revenue	-	-	-	-	N/A
Subtotal	1,700	4,600	15,980	900	-80.43%
<u>FIRE DEPARTMENT</u>					
30-4200 Grant Funds	18,116	-	-	-	N/A
30-4401 Donations	-	-	-	-	N/A
Subtotal	18,116	-	-	-	N/A
<u>LIBRARY</u>					
53-4400 County Contributions	5,000	5,000	5,000	5,000	0.00%
53-4200 Grants	4,730	5,700	5,700	-	-100.00%
53-4401 Donations	3,808	-	600	-	N/A
53-5200 Lease & Rentals	700	900	1,400	900	0.00%
53-7202 Fines & Fees	3,798	3,500	3,500	3,500	0.00%
53-7203 Memorials	1,089	50	2,500	50	0.00%
53-7204 Copies	3,013	2,800	3,000	2,800	0.00%
Subtotal	22,137	17,950	21,700	12,250	-31.75%
<u>RECREATION</u>					
52-5200 Golf Course Rental	10	-	10	10	N/A
51-6100 Pool Admissions	11,052	11,000	11,000	11,000	0.00%
51-7200 Pool Concessions	1,440	1,800	2,500	1,800	0.00%
Subtotal	12,502	12,800	13,510	12,810	0.08%

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

GENERAL FUND REVENUE DETAIL

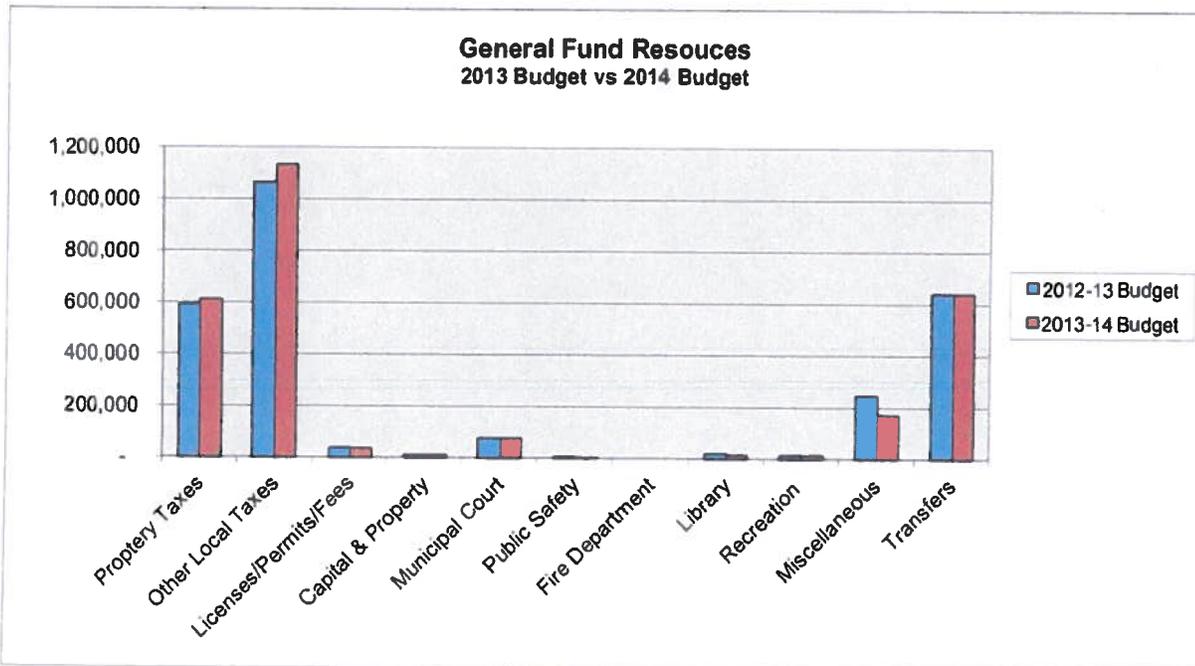
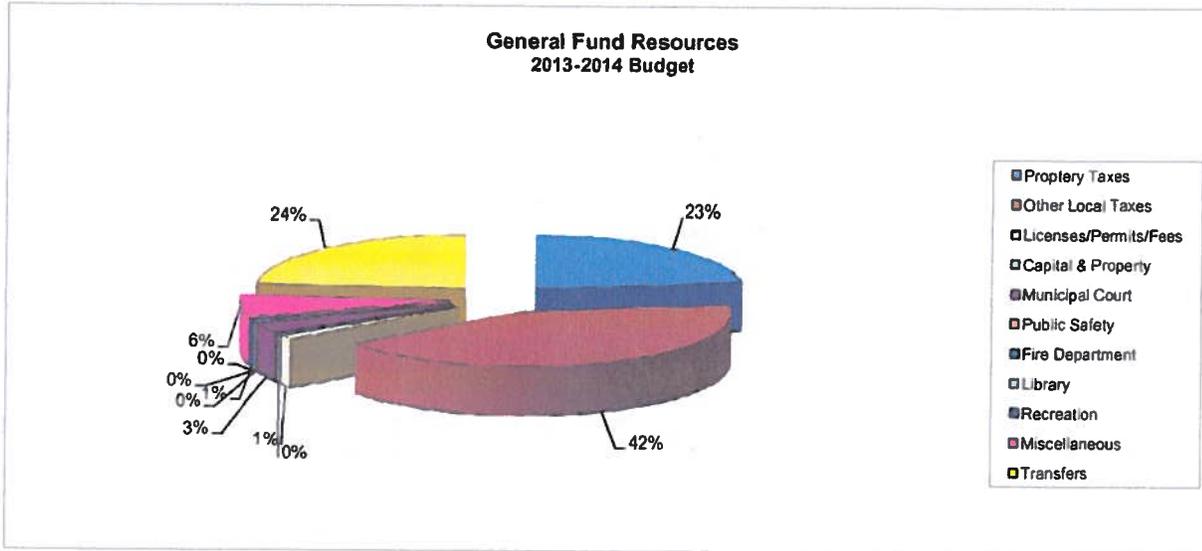
Classification	2011-12 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
~REVENUE DETAIL (Continued)~					
<u>MISCELLANEOUS</u>					
10-4200 Grants	16,348	73,792	73,792	-	-100.00%
20-7500 Gain on Sale of Assets	-	-	-	-	N/A
50-7200 Miscellaneous	26	-	-	-	N/A
60-4200 Grants	-	150,000	-	150,000	0.00%
60-6500 Sale of Materials	21,706	19,500	19,500	19,500	0.00%
60-7200 Miscellaneous	3,308	-	-	-	N/A
Subtotal	41,389	243,292	93,292	169,500	-30.33%
<u>TRANSFERS</u>					
05-3550 Utility Gross Receipts Fee	158,634	169,252	153,620	164,534	-2.79%
20-7100 From Equipment Fund	28,000	28,000	28,000	28,000	0.00%
50-7110 Intergovernmental - CCIDC	-	47,000	18,500	28,500	-39.36%
05-7110 Intergovernmental - CCIDC	12,500	18,000	18,000	30,000	66.67%
05-7170 From Water Department	115,714	129,182	123,789	133,024	2.97%
05-7171 From Sewer Department	75,556	82,502	80,289	84,424	2.33%
05-7172 From Garbage Department	75,556	82,502	80,289	84,424	2.33%
05-7173 From Gas Department	75,556	82,502	80,289	84,424	2.33%
05-7175 From Utility Department	-	-	-	-	N/A
Subtotal	541,517	638,940	582,776	637,332	-0.25%
TOTAL REVENUES	\$ 2,353,040	\$ 2,692,346	\$ 2,555,826	\$ 2,692,744	0.01%

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

GENERAL FUND REVENUE SUMMARY

PROPERTY TAXES

The property tax rate proposed in this budget is 27.312-cents for both maintenance and operations and debt service. This 27.312-cent rate is being allocated 23.693-cents to the General Fund and 3.619-cents to the Debt Service Fund. This year's effective rate is 26.929-cents per \$100 valuation and the rollback rate is 28.776-cents per \$100 valuation.



**CITY OF COLUMBUS, TEXAS
2013-2014 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 \$0.0007 per \$100 valuation.

RIGHT OF WAY FEES

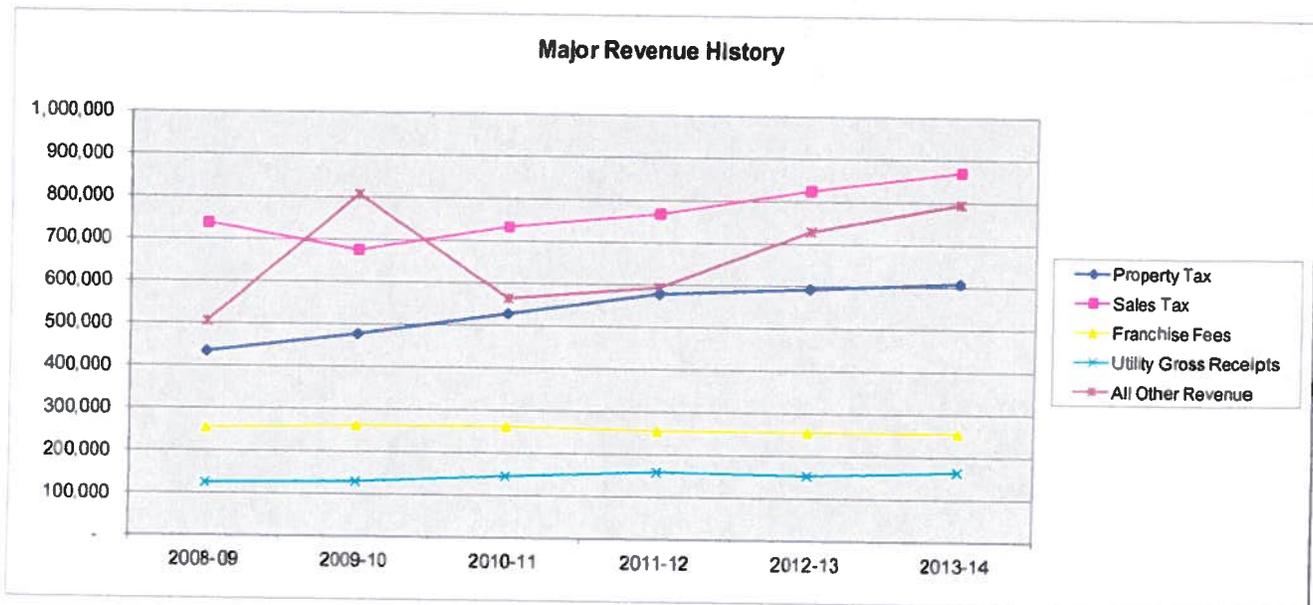
The City receives a use fee from utility providers operating within the City's rights-of-way. Right of way fees are regulated by state and federal law therefore the City has no means of increasing right of way fee revenues.

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 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Estimated 2012-13	Budgeted 2013-14
Property Tax	434,243	477,045	528,317	578,624	593,500	608,552
Sales Tax	737,437	674,917	732,969	767,295	825,000	870,000
Franchise Fees	253,782	261,061	261,982	255,088	255,000	255,000
Utility Gross Receipts	125,192	129,806	145,653	158,634	153,620	164,534
All Other Revenue	505,950	806,557	564,451	593,397	728,706	794,658
TOTAL	2,056,604	2,349,386	2,233,372	2,353,040	2,555,826	2,692,744

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

GENERAL FUND EXPENDITURE SUMMARY

Classification	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-2014 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 1,572,064	\$ 1,720,936	\$ 1,688,896	\$ 1,783,174	3.62%
Maintenance & Supplies	315,840	366,560	348,848	381,870	4.18%
Services	342,367	466,714	421,994	376,286	-19.38%
Transfers	22,650	22,650	22,650	22,650	0.00%
Subtotal	<u>2,252,920</u>	<u>2,576,860</u>	<u>2,482,388</u>	<u>2,563,980</u>	-0.50%
Capital Outlay	104,739	273,916	74,420	232,166	-15.24%
Total Expenditures	<u><u>2,357,659</u></u>	<u><u>2,850,776</u></u>	<u><u>2,556,808</u></u>	<u><u>2,796,146</u></u>	-1.92%

~AUTHORIZED POSITIONS~

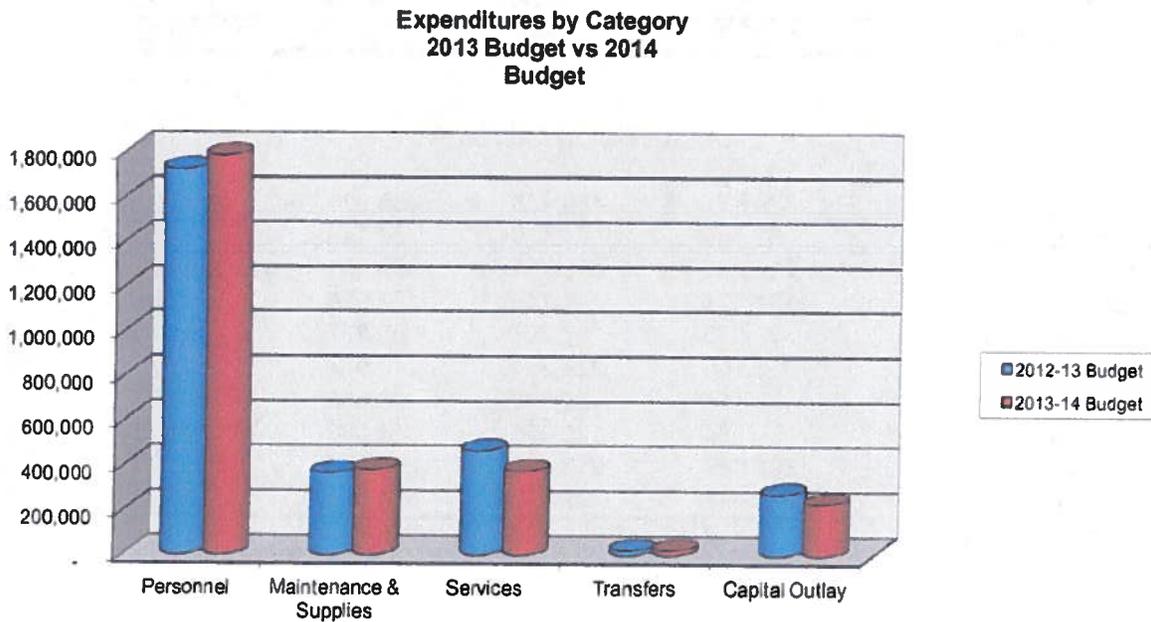
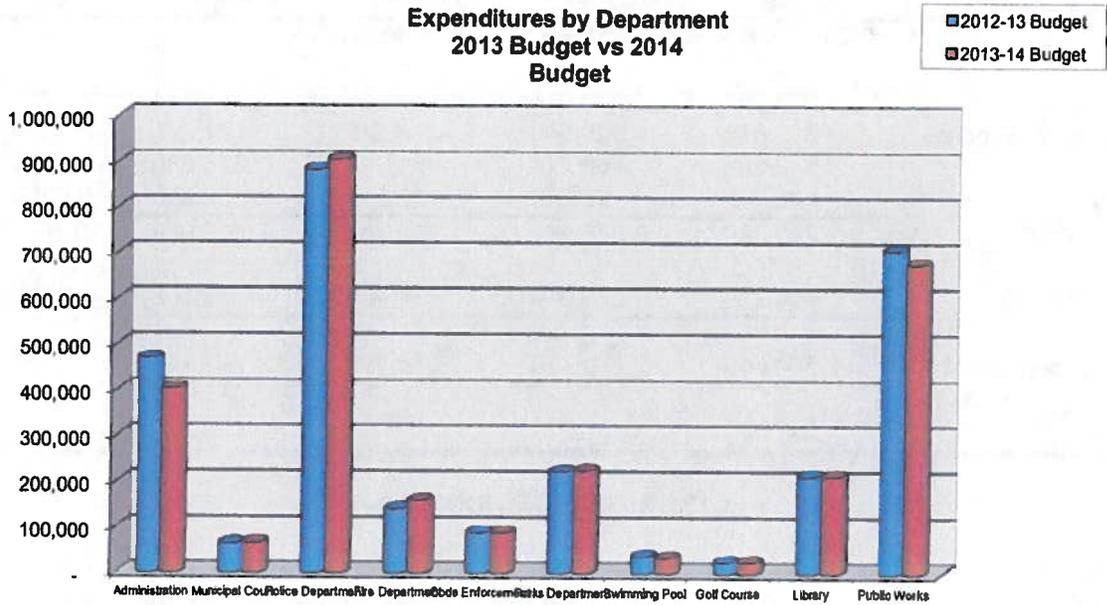
Administration	3.00	3.00	3.00	3.00	0.00%
Municipal Court	1.50	1.50	1.50	1.50	0.00%
Police Department	11.00	11.75	11.75	12.00	2.13%
Code Enforcement	1.05	1.00	1.00	1.00	0.00%
Parks Department	3.35	3.35	3.35	3.35	0.00%
Swimming Pool	0.90	0.90	0.90	0.90	0.00%
Golf Course	-	-	-	-	N/A
Library	3.75	3.75	3.75	3.75	0.00%
Public Works	4.35	4.35	4.35	4.35	0.00%
Total Personnel	<u>28.90</u>	<u>29.60</u>	<u>29.60</u>	<u>29.85</u>	0.84%

~DEPARTMENT SUMMARY~

Administration	\$ 384,671	\$ 469,458	\$ 458,921	\$ 403,221	-14.11%
Municipal Court	62,744	64,419	64,149	66,080	2.58%
Police Department	755,247	882,761	839,801	905,621	2.59%
Fire Department	131,574	140,749	137,995	158,564	12.66%
Code Enforcement	70,070	87,967	83,237	88,070	0.12%
Parks Department	206,155	222,354	210,904	224,278	0.87%
Swimming Pool	38,917	37,313	28,306	33,988	-8.91%
Golf Course	84	25,095	18,086	25,095	0.00%
Library	202,747	213,434	205,745	213,220	-0.10%
Public Works	505,449	707,226	509,665	678,010	-4.13%
Total Expenditures	<u><u>\$ 2,357,659</u></u>	<u><u>\$ 2,850,776</u></u>	<u><u>\$ 2,556,808</u></u>	<u><u>\$ 2,796,146</u></u>	-1.92%

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

GENERAL FUND EXPENDITURES SUMMARY



**CITY OF COLUMBUS, TEXAS
2013-2014 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
2013-2014 BUDGET EXPENDITURES**

Fund:
General

Department:
Administration

Account:
01-10

Classification	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-2014 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 238,555	\$ 260,276	\$ 259,528	\$ 273,681	5.15%
Maintenance & Supplies	17,477	18,800	17,661	18,800	0.00%
Services	104,895	190,382	181,732	110,740	-41.83%
Subtotal	<u>360,927</u>	<u>469,458</u>	<u>458,921</u>	<u>403,221</u>	-14.11%
Capital Outlay	23,744	-	-	-	N/A
Total Expenditures	<u>\$ 384,671</u>	<u>\$ 469,458</u>	<u>\$ 458,921</u>	<u>\$ 403,221</u>	-14.11%

~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	\$ 174,682	\$ 191,755	\$ 191,725	\$ 202,404	
8107 Longevity	515	720	720	900	
8106 Council Attendance	9,000	8,500	8,000	8,500	
8120 Social Security	14,065	15,375	15,375	16,203	
8130 TMRS Retirement	24,921	27,341	27,341	29,189	
8140 Health & Life Insurance	15,044	15,862	15,862	15,898	
8150 Workers' Compensation	329	723	505	586	
Subtotal	<u>238,555</u>	<u>260,276</u>	<u>259,528</u>	<u>273,681</u>	5.15%

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET EXPENDITURES**

Fund:
General

Department:
Administration

Account:
01-10

Classification	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-2014 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	1,067	1,200	800	1,200	
8245 Office Supplies	5,426	6,000	5,000	5,000	
8246 Postage	135	300	200	200	
8260 Building Maintenance	1,617	2,000	2,000	2,000	
8263 Office Equipment Maint	-	300	-	300	
8264 Software Maintenance	7,800	8,000	8,111	8,500	
8267 Equipment Maintenance	1,432	1,000	1,550	1,600	
Subtotal	17,477	18,800	17,661	18,800	0.00%
Services					
8317 Appraisal District Fee	15,215	21,000	19,050	20,000	
8321 Dues & Subscriptions	2,959	3,500	3,100	3,200	
8325 Election Expense	1,047	2,100	600	2,100	
8326 Electricity	10,856	14,000	11,500	12,000	
8332 Liability Insurance	1,803	2,500	2,200	2,500	
8335 Building Insurance	879	1,000	950	1,000	
8350 Training	3,082	4,500	2,000	3,500	
8355 Outside Services	5,409	6,000	5,500	5,500	
8360 Janitorial Service	8,640	8,640	8,640	8,640	
8362 Printing & Advertising	1,705	750	1,500	1,500	
8363 Professional Services	27,770	28,000	27,000	28,000	
8367 Legal Fees	13,531	11,000	10,000	11,000	
8370 Rent/Lease	5,435	5,700	5,500	5,500	
8380 Telephone	2,921	3,500	3,100	3,500	
8385 Utilities	1,294	-	-	-	
8390 Miscellaneous	1,550	1,600	4,500	1,600	
8392 Economic Dev Contract	800	76,592	76,592	1,200	
8394 Public Relations	-	-	-	-	
Subtotal	104,895	190,382	181,732	110,740	-41.83%
Capital Outlay					
8420 Improvements	23,744	-	-	-	
8460 Office Equipment	-	-	-	-	
Subtotal	23,744	-	-	-	N/A
Total Expenditures	\$ 384,671	\$ 469,458	\$ 458,921	\$ 403,221	-14.11%

**CITY OF COLUMBUS, TEXAS
2013-2014 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
2013-2014 BUDGET EXPENDITURES**

Fund:
General

Department:
Municipal Court

Account:
01-11

Classification	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 48,070	\$ 49,779	\$ 49,764	\$ 51,360	3.18%
Maintenance & Supplies	4,106	4,090	3,737	4,070	-0.49%
Services	10,568	10,550	10,648	10,650	0.95%
Subtotal	<u>62,744</u>	<u>64,419</u>	<u>64,149</u>	<u>66,080</u>	2.58%
Capital Outlay	-	-	-	-	N/A
Total Expenditures	<u>\$ 62,744</u>	<u>\$ 64,419</u>	<u>\$ 64,149</u>	<u>\$ 66,080</u>	2.58%

~AUTHORIZED POSITIONS~

Position Title					
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	\$ 32,719	\$ 33,681	\$ 33,680	\$ 34,857	
8103 Wages, Overtime	-	-	-	-	
8107 Longevity	658	748	748	838	
8120 Social Security	2,519	2,634	2,630	2,731	
8130 TMRS Retirement	4,732	4,891	4,917	5,125	
8140 Health & Life Insurance	7,349	7,720	7,716	7,724	
8150 Workers' Compensation	93	105	73	86	
Subtotal	<u>48,070</u>	<u>49,779</u>	<u>49,764</u>	<u>51,360</u>	3.18%

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET EXPENDITURES**

Fund:
General

Department:
Municipal Court

Account:
01-11

Classification	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	48	400	150	400	
8220 Janitorial Supplies	-	-	-	-	
8245 Office Supplies	2,730	2,000	2,000	2,000	
8264 Software Maintenance	1,327	1,590	1,587	1,670	
8267 Equipment Maintenance	-	100	-	-	
Subtotal	<u>4,106</u>	<u>4,090</u>	<u>3,737</u>	<u>4,070</u>	-0.49%
Services					
8332 Liability Insurance	245	400	318	400	
8338 Municipal Court Jury Fees	1,200	600	600	600	
8350 Training	485	500	700	600	
8363 Professional Services	400	200	400	400	
8364 Warrant Collect Service	-	50	-	50	
8367 Legal Fees	7,615	8,000	8,000	8,000	
8380 Telephone	497	700	500	500	
8390 Miscellaneous	126	100	130	100	
Subtotal	<u>10,568</u>	<u>10,550</u>	<u>10,648</u>	<u>10,650</u>	0.95%
Capital Outlay					
8420 Improvements	-	-	-	-	
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Total Expenditures	<u><u>\$ 62,744</u></u>	<u><u>\$ 64,419</u></u>	<u><u>\$ 64,149</u></u>	<u><u>\$ 66,080</u></u>	2.58%

**CITY OF COLUMBUS, TEXAS
2013-2014 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
2013-2014 BUDGET EXPENDITURES**

Fund:
General

Department:
Police

Account:
01-20

Classification	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 607,968	\$ 711,077	\$ 688,791	\$ 740,347	4.12%
Maintenance & Supplies	54,406	68,500	73,980	81,550	19.05%
Services	50,298	46,851	40,230	39,892	-14.85%
Transfers	5,000	5,000	5,000	5,000	0.00%
Subtotal	<u>717,672</u>	<u>831,428</u>	<u>808,001</u>	<u>866,788</u>	4.25%
Capital Outlay	37,576	51,333	31,800	38,833	-24.35%
Total Expenditures	<u>\$ 755,247</u>	<u>\$ 882,761</u>	<u>\$ 839,801</u>	<u>\$ 905,621</u>	2.59%

~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	2.00	2.00	2.00	2.00	
Police Corporal	1.00	1.00	1.00	1.00	
Patrol Officer	5.00	5.75	5.75	6.00	
Administrative Assistant	1.00	1.00	1.00	1.00	
Total Personnel	<u>11.00</u>	<u>11.75</u>	<u>11.75</u>	<u>12.00</u>	2.13%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 434,211	\$ 500,619	\$ 491,000	\$ 525,050	
8103 Wages, Overtime	3,435	10,000	7,200	10,000	
8107 Longevity	3,225	2,550	2,090	2,410	
8108 Certification Pay	6,425	7,800	7,500	8,800	
8120 Social Security	33,946	39,854	38,900	41,789	
8130 TMRS Retirement	63,382	74,004	71,700	78,429	
8140 Health & Life Insurance	51,576	61,275	60,000	62,625	
8150 Workers' Compensation	11,767	14,975	10,401	11,243	
Subtotal	<u>607,968</u>	<u>711,077</u>	<u>688,791</u>	<u>740,347</u>	4.12%

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET EXPENDITURES**

Fund:
General

Department:
Police

Account:
01-20

Classification	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	6,762	6,500	8,500	27,750	
8240 Gas & Oil	29,276	27,000	28,000	27,000	
8245 Office Supplies	4,970	3,800	3,800	3,800	
8264 Software Maint	5,696	6,000	10,680	7,000	
8266 Vehicle Maintenance	5,637	11,700	10,000	7,000	
8267 Equipment Maint	855	5,500	4,000	5,000	
8285 Wearing Apparel	1,210	8,000	9,000	4,000	
Subtotal	54,406	68,500	73,980	81,550	19.05%
Services					
8312 Maint Shop Labor	13,638	14,901	13,000	14,842	
8321 Dues & Subscriptions	753	500	500	500	
8332 Liability Insurance	3,981	5,000	3,980	5,000	
8333 Vehicle Insurance	2,135	2,250	2,200	2,250	
8350 Training	585	1,500	1,000	1,500	
8351 LEOSE Expenses	240	1,900	900	1,000	
8355 Outside Services	6,141	8,000	6,000	3,000	
8362 Printing & Advertising	410	500	500	500	
8363 Professional Services	173	750	500	750	
8370 Rent/Lease	2,451	2,500	2,500	2,500	
8371 Arrestee Medical Treat	-	250	-	250	
8380 Telephone	7,220	7,300	7,350	7,300	
8390 Miscellaneous	12,573	1,500	1,800	500	
Subtotal	50,298	46,851	40,230	39,892	-14.85%
Capital Outlay					
8420 Improvements	5,391	20,833	-	833	
8460 Office Equipment	-	-	-	-	
8480 Vehicles	32,184	30,500	31,800	38,000	
8490 Equipment	-	-	-	-	
Subtotal	37,576	51,333	31,800	38,833	-24.35%
Transfers					
8610 Transfer to Equipment Fund	5,000	5,000	5,000	5,000	
Subtotal	5,000	5,000	5,000	5,000	0.00%
Total Expenditures	\$ 755,247	\$ 882,761	\$ 839,801	\$ 905,621	2.59%

**CITY OF COLUMBUS, TEXAS
2013-2014 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
2013-2014 BUDGET EXPENDITURES**

Fund:
General

Department:
Fire

Account:
01-30

Classification	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 42,022	\$ 48,580	\$ 45,450	\$ 50,600	4.16%
Maintenance & Supplies	40,309	42,750	42,350	45,900	7.37%
Services	26,975	28,019	28,925	39,414	40.67%
Transfers	12,650	12,650	12,650	12,650	0.00%
Subtotal	<u>121,956</u>	<u>131,999</u>	<u>129,375</u>	<u>148,564</u>	12.55%
Capital Outlay	9,618	8,750	8,620	10,000	14.29%
Total Expenditures	<u>\$ 131,574</u>	<u>\$ 140,749</u>	<u>\$ 137,995</u>	<u>\$ 158,564</u>	12.66%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Personnel					
8131 Retired Fireman Ben	\$ 40,158	\$ 46,680	\$ 43,500	\$ 48,600	
8160 Disability Insurance	1,864	1,900	1,950	2,000	
Subtotal	<u>42,022</u>	<u>48,580</u>	<u>45,450</u>	<u>50,600</u>	4.16%
Maintenance & Supplies					
8210 General Supplies	4,192	7,000	6,000	7,000	
8227 Fire/Rescue	1,795	3,000	3,000	3,000	
8240 Gas & Oil	1,908	1,600	3,800	3,800	
8245 Office Supplies	14	150	50	100	
8260 Building Maintenance	825	2,000	3,000	2,000	
8266 Vehicle Maintenance	12,366	8,000	7,000	8,000	
8267 Equipment Maintenance	4,140	6,000	4,500	6,000	
8285 Wear Apparel	15,070	15,000	15,000	16,000	
Subtotal	<u>40,309</u>	<u>42,750</u>	<u>42,350</u>	<u>45,900</u>	7.37%

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET EXPENDITURES**

Fund:
General

Department:
Fire

Account:
01-30

Classification	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Services					
8312 Maint Shop Labor	1,299	1,419	1,300	1,414	
8321 Dues & Subscriptions	1,552	1,500	1,800	1,800	
8326 Electricity	5,562	6,000	6,000	6,000	
8328 Firemen Attend Bonus	4,100	4,500	4,400	4,500	
8332 Liability Insurance	306	500	400	500	
8333 Vehicle Insurance	5,219	5,500	5,250	5,500	
8335 Building Insurance	286	325	300	325	
8350 Training	3,561	4,500	5,800	6,000	
8360 Janitorial Service	1,165	1,225	1,225	1,225	
8363 Professional Services	-	-	-	10,000	
8380 Telephone	2,383	2,500	2,400	2,100	
8385 Utilities	1,542	-	-	-	
8390 Miscellaneous	-	50	50	50	
Subtotal	26,975	28,019	28,925	39,414	40.67%
Capital Outlay					
8490 Equipment	9,618	8,750	8,620	10,000	
8480 Vehicles	-	-	-	-	
Subtotal	9,618	8,750	8,620	10,000	14.29%
Transfers					
8611 Transfer to Fire Equip Fund	12,650	12,650	12,650	12,650	
Subtotal	12,650	12,650	12,650	12,650	0.00%
Total Expenditures	\$ 131,574	\$ 140,749	\$ 137,995	\$ 158,564	12.66%

**CITY OF COLUMBUS, TEXAS
2013-2014 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
2013-2014 BUDGET EXPENDITURES**

Fund:
General

Department:
Code Enforcement

Account:
01-40

Classification	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 58,291	\$ 59,882	\$ 59,831	\$ 61,858	3.30%
Maintenance & Supplies	3,099	7,295	11,545	7,525	3.15%
Services	8,180	20,290	11,361	18,187	-10.37%
Transfers	500	500	500	500	0.00%
Subtotal	<u>70,070</u>	<u>87,967</u>	<u>83,237</u>	<u>88,070</u>	0.12%
Total Expenditures	<u>\$ 70,070</u>	<u>\$ 87,967</u>	<u>\$ 83,237</u>	<u>\$ 88,070</u>	0.12%

~AUTHORIZED POSITIONS~

Position Title					
Building Inspector	1.05	1.00	1.00	1.00	
Total Personnel	<u>1.05</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 43,052	\$ 44,305	\$ 44,300	\$ 45,855	
8103 Wages, Overtime	372	200	250	200	
8107 Longevity	35	95	95	155	
8120 Social Security	3,341	3,412	3,400	3,535	
8130 TMRS Retirement	6,218	6,335	6,350	6,635	
8140 Health & Life Insurance	4,971	5,221	5,216	5,226	
8150 Workers' Compensation	302	314	220	253	
Subtotal	<u>58,291</u>	<u>59,882</u>	<u>59,831</u>	<u>61,858</u>	3.30%

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET EXPENDITURES**

Fund:
General

Department:
Code Enforcement

Account:
01-40

Classification	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 Gen Supplies	145	2,650	3,200	500	
8216 Fire Prevention	368	600	400	500	
8226 Dog Pound Supplies	300	1,100	1,500	1,500	
8240 Gas, Oil, Lubricants	-	-	2,900	2,900	
8245 Office Supplies	155	1,000	950	100	
8264 Software Maintenance	912	1,320	1,320	1,400	
8266 Vehicle Maintenance	826	250	975	250	
8285 Wearing Apparel	392	375	300	375	
Subtotal	3,099	7,295	11,545	7,525	3.15%
Services					
8312 Maint Shop Labor	649	710	650	707	
8321 Dues & Subscriptions	676	500	850	500	
8332 Liability Insurance	37	60	48	60	
8333 Vehicle Insurance	142	150	143	150	
8335 Building Insurance	18	20	20	20	
8350 Training	2,977	3,000	2,000	1,500	
8363 Professional Services	1,498	2,000	1,500	1,600	
8366 Demolition Services	494	12,000	5,000	12,000	
8367 Legal Fees	1,075	1,000	500	800	
8380 Telephone	614	600	650	600	
8388 Mowing Services	-	250	-	250	
Subtotal	8,180	20,290	11,361	18,187	-10.37%
Transfers					
8610 Transfer to Equipment Fund	500	500	500	500	
Subtotal	500	500	500	500	0.00%
Total Expenditures	\$ 70,070	\$ 87,967	\$ 83,237	\$ 88,070	0.12%

**CITY OF COLUMBUS, TEXAS
2013-2014 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
2013-2014 BUDGET EXPENDITURES**

Fund:
General

Department:
Parks

Account:
01-50

Classification	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 155,408	\$ 165,185	\$ 165,401	\$ 170,914	3.47%
Maintenance & Supplies	6,272	21,600	13,300	17,800	-17.59%
Services	42,476	33,569	30,203	33,564	-0.02%
Transfers	2,000	2,000	2,000	2,000	0.00%
Subtotal	<u>206,155</u>	<u>222,354</u>	<u>210,904</u>	<u>224,278</u>	0.87%
Capital Outlay	-	-	-	-	n/a
Total Expenditures	<u>\$ 206,155</u>	<u>\$ 222,354</u>	<u>\$ 210,904</u>	<u>\$ 224,278</u>	0.87%

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
Superintendent	0.45	0.45	0.45	0.45	
Laborer	2.90	2.90	2.90	2.90	
Total Personnel	<u>3.35</u>	<u>3.35</u>	<u>3.35</u>	<u>3.35</u>	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 107,463	\$ 113,181	\$ 115,000	\$ 117,137	
8103 Wages, Overtime	1,909	3,000	2,800	4,000	
8107 Longevity	2,118	2,302	2,302	2,416	
8120 Social Security	8,431	9,064	8,450	9,452	
8130 TMRS Retirement	15,767	16,830	17,100	17,739	
8140 Health & Life Insurance	16,536	17,369	17,360	17,383	
8150 Workers' Compensation	3,183	3,439	2,389	2,788	
Subtotal	<u>155,408</u>	<u>165,185</u>	<u>165,401</u>	<u>170,914</u>	3.47%

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET EXPENDITURES**

Fund:
General

Department:
Parks

Account:
01-50

Classification	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	897	1,500	1,000	1,500	
8240 Gas & Oil	-	-	3,500	3,500	
8245 Office Supplies	-	50	-	-	
8250 Chemical Supplies	214	750	300	500	
8260 Building Maintenance	967	11,000	3,000	6,000	
8266 Vehicle Maintenance	353	800	400	500	
8267 Eq Maintenance	2,040	4,500	2,000	2,500	
8268 Other Maintenance	257	2,000	1,800	2,000	
8285 Wearing Apparel	1,543	1,000	1,300	1,300	
Subtotal	6,272	21,600	13,300	17,800	-17.59%
Services					
8312 Maint Shop Labor	1,299	1,419	1,353	1,414	
8326 Electricity	32,464	30,000	27,000	30,000	
8332 Liability Insurance	612	1,000	800	1,000	
8335 Building Insurance	1,011	1,150	1,050	1,150	
8355 Outside Services	-	-	-	-	
8363 Professional Services	-	-	-	-	
8385 Utilities	7,090	-	-	-	
Subtotal	42,476	33,569	30,203	33,564	-0.02%
Capital Outlay					
8420 Improvements	-	-	-	-	
8490 Equipment	-	-	-	-	
Subtotal	-	-	-	-	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	\$ 206,155	\$ 222,354	\$ 210,904	\$ 224,278	0.87%

**CITY OF COLUMBUS, TEXAS
2013-2014 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 from May to August. It is open to the public and available for party rentals. It offers an affordable form of family entertainment.

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET EXPENDITURES**

Fund:
General

Department:
Swimming Pool

Account:
01-51

Classification	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Services					
8326 Electricity	2,144	2,000	2,000	2,000	
8332 Liability Insurance	122	200	160	200	
8335 Building Insurance	44	50	45	50	
8380 Telephone	497	600	500	500	
Subtotal	<u>2,807</u>	<u>2,850</u>	<u>2,705</u>	<u>2,750</u>	-3.51%
Capital Outlay					
8490 Equipment	4,789	6,000	-	6,000	
Subtotal	<u>4,789</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>	0.00%
Total Expenditures	<u>\$ 38,917</u>	<u>\$ 37,313</u>	<u>\$ 28,306</u>	<u>\$ 33,988</u>	-8.91%

**CITY OF COLUMBUS, TEXAS
2013-2014 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 a third party who leases the golf course. The City has taken over responsibility for golf course utilities and fuel expenditures.

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET EXPENDITURES**

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

Classification	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ -	\$ -	\$ -	\$ -	N/A
Maintenance & Supplies	-	-	-	7,000	N/A
Services	\$ 84	\$ 25,095	\$ 18,086	\$ 18,095	-27.89%
Subtotal	84	25,095	18,086	25,095	0.00%
Total Expenditures	\$ 84	\$ 25,095	\$ 18,086	\$ 25,095	0.00%

~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	-	-	-	7,000	
Subtotal	-	-	-	7,000	N/A
Services					
8268 Maintenance - Other	-	-	-	-	
8335 Building Insurance	84	95	86	95	
8355 Outside Services	-	-	-	-	
8385 Utilities	-	25,000	18,000	18,000	
Subtotal	84	25,095	18,086	18,095	-27.89%
Total Expenditures	\$ 84	\$ 25,095	\$ 18,086	\$ 25,095	0.00%

**CITY OF COLUMBUS, TEXAS
2013-2014 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
2013-2014 BUDGET EXPENDITURES**

Fund:
General

Department:
Library

Account:
01-53

Classification	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 150,037	\$ 151,534	\$ 150,945	\$ 155,920	2.89%
Maintenance & Supplies	33,727	39,775	34,850	37,175	-6.54%
Services	18,983	22,125	19,950	20,125	-9.04%
Subtotal	<u>202,747</u>	<u>213,434</u>	<u>205,745</u>	<u>213,220</u>	-0.10%
Capital Outlay	-	-	-	-	N/A
Total Expenditures	<u>\$ 202,747</u>	<u>\$ 213,434</u>	<u>\$ 205,745</u>	<u>\$ 213,220</u>	-0.10%

~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	0.75	0.75	0.75	0.75	
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	\$ 111,427	\$ 111,528	\$ 111,500	\$ 114,933	
8107 Longevity	1,500	1,620	1,620	1,740	
8120 Social Security	8,603	8,656	8,200	8,925	
8130 TMRS Retirement	13,415	13,855	13,855	14,499	
8140 Health & Life Insurance	14,792	15,536	15,530	15,547	
8150 Workers' Compensation	301	339	240	275	
Subtotal	<u>150,037</u>	<u>151,534</u>	<u>150,945</u>	<u>155,920</u>	2.89%

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET EXPENDITURES**

Fund:
General

Department:
Library

Account:
01-53

Classification	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	3,844	4,550	3,900	4,425	
8211 Archive Supplies	493	500	500	500	
8212 Books	14,907	15,000	15,000	12,000	
8214 Audio Visual	3,902	2,200	2,200	2,200	
8215 Book Preparation Supplies	1,309	1,800	1,400	1,800	
8218 Promotional Supplies	642	1,000	700	1,500	
8220 Janitorial Supplies	674	600	600	600	
8245 Office Supplies	2,932	3,400	3,000	3,400	
8246 Postage	301	375	400	400	
8260 Building Maintenance	1,434	7,100	4,000	7,100	
8264 Software Maintenance	1,945	1,750	1,750	1,750	
8268 Other Maintenance	1,343	1,500	1,400	1,500	
Subtotal	33,727	39,775	34,850	37,175	-6.54%
Services					
8321 Dues & Subscriptions	1,576	1,600	1,600	1,600	
8326 Electricity	10,556	13,000	11,500	11,500	
8332 Liability Insurance	77	125	100	125	
8335 Building Insurance	484	550	500	550	
8350 Training	-	1,000	1,000	1,000	
8355 Outside Services	3,533	3,800	3,800	3,800	
8363 Professional Services	-	-	-	-	
8380 Telephone	1,354	2,000	1,400	1,500	
8385 Utilities	1,403	-	-	-	
8390 Miscellaneous	-	50	50	50	
Subtotal	18,983	22,125	19,950	20,125	-9.04%
Capital Outlay					
8420 Improvements	-	-	-	-	
Subtotal	-	-	-	-	N/A
Total Expenditures	\$ 202,747	\$ 213,434	\$ 205,745	\$ 213,220	-0.10%

**CITY OF COLUMBUS, TEXAS
2013-2014 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
2013-2014 BUDGET EXPENDITURES**

Fund:
General

Department:
Public Works

Account:
01-60

Classification	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 249,302	\$ 252,760	\$ 250,486	\$ 259,157	2.53%
Maintenance & Supplies	147,534	157,150	144,525	156,150	-0.64%
Services	77,101	86,983	78,154	82,870	-4.73%
Transfers	2,500	2,500	2,500	2,500	0.00%
Subtotal	<u>476,437</u>	<u>499,393</u>	<u>475,665</u>	<u>500,677</u>	0.26%
Capital Outlay	29,012	207,833	34,000	177,333	-14.68%
Total Expenditures	<u>\$ 505,449</u>	<u>\$ 707,226</u>	<u>\$ 509,665</u>	<u>\$ 678,010</u>	-4.13%

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
Superintendent	0.45	0.45	0.45	0.45	
Crew Chief	1.90	1.90	1.90	1.90	
Laborer	2.00	2.00	2.00	2.00	
Total Personnel	<u>4.35</u>	<u>4.35</u>	<u>4.35</u>	<u>4.35</u>	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 170,133	\$ 171,281	\$ 174,300	\$ 177,271	
8103 Wages, Overtime	3,599	2,500	2,500	3,500	
8107 Longevity	4,220	4,345	4,280	4,405	
8120 Social Security	12,879	13,627	12,500	14,166	
8130 TMRS Retirement	25,358	25,303	25,200	26,587	
8140 Health & Life Insurance	21,547	22,637	22,630	22,657	
8150 Workers' Compensation	11,566	13,067	9,076	10,571	
Subtotal	<u>249,302</u>	<u>252,760</u>	<u>250,486</u>	<u>259,157</u>	2.53%

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET EXPENDITURES**

Fund:
General

Department:
Public Works

Account:
01-60

Classification	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	13,609	25,000	20,000	27,000	
8230 Curb & Gutter Supplies	21,927	19,500	19,500	19,500	
8240 Gas & Oil	23,817	22,000	17,000	18,000	
8245 Office Supplies	5	50	25	50	
8250 Chemical Supplies	192	500	200	500	
8266 Vehicle Maintenance	4,854	4,000	4,000	4,000	
8267 Equipment Maintenance	3,659	5,000	5,000	5,000	
8269 Street Seal Coat	75,561	75,000	75,000	75,000	
8275 Signs	2,157	4,000	2,200	5,000	
8280 Small Tools	400	800	400	800	
8285 Wearing Apparel	1,352	1,300	1,200	1,300	
Subtotal	147,534	157,150	144,525	156,150	-0.64%
Services					
8312 Maint Shop Labor	25,976	28,383	27,060	28,270	
8326 Electricity	45,455	50,000	45,600	46,000	
8332 Liability Insurance	919	1,500	1,194	1,500	
8333 Vehicle Insurance	2,040	2,150	2,050	2,150	
8335 Building Insurance	1,231	1,400	1,270	1,400	
8350 Training	50	100	100	100	
8355 Outside Services	-	1,500	-	1,500	
8362 Printing & Advertising	130	250	230	250	
8363 Professional Services	265	500	500	500	
8365 Engineering Fees	-	1,000	-	1,000	
8380 Telephone	132	200	150	200	
8385 Utilities	903	-	-	-	
Subtotal	77,101	86,983	78,154	82,870	-4.73%
Capital Outlay					
8420 Improvements	5,391	207,833	34,000	177,333	
8480 Vehicles	23,621	-	-	-	
8490 Equipment	-	-	-	-	
Subtotal	29,012	207,833	34,000	177,333	-14.68%
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	\$ 505,449	\$ 707,226	\$ 509,665	\$ 678,010	-4.13%

SPECIAL REVENUE FUNDS

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

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

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

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

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

SPECIAL REVENUE FUNDS SUMMARY

	Equipment Replacement Fund	Fire Equipment Replacement Fund	Hotel Occupancy Tax Fund	Total	2012-2013 Budget*
<u>RESOURCES</u>					
Total beginning fund balance	\$ 50,371	\$ 267,714	\$ 256,176	\$ 574,262	\$ 754,882
<u>REVENUES</u>					
Total Revenues	20,700	33,450	269,000	323,150	325,025
TOTAL FUNDS AVAILABLE	71,071	301,164	525,176	897,412	1,079,907
<u>EXPENDITURES</u>					
Maintenance & Supplies	\$ -	\$ -	\$ 10,150	\$ 10,150	\$ 150
Services	-	-	101,150	101,150	262,750
Transfers	28,000	-	-	28,000	28,000
Subtotal	28,000	-	111,300	139,300	290,900
TOTAL EXPENDITURES	28,000	-	461,300	489,300	505,645
<u>ENDING FUND BALANCE</u>					
Total ending fund balance	\$ 43,071	\$ 301,164	\$ 63,876	\$ 408,112	\$ 574,262

*This is the 2012-2013 Budget Estimate.

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

EQUIPMENT REPLACEMENT FUND SUMMARY

Classification	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Budget	Var %
Resources:					
Total Beginning Balance	\$ 64,972	\$ 57,700	\$ 57,646	\$ 50,371	-12.70%
Revenues & Transfers In	20,675	20,700	20,725	20,700	0.00%
Total Funds Available	85,646	78,400	78,371	71,071	-9.35%
Uses/Deductions					
Expenditures & Transfers Out	28,000	28,000	28,000	28,000	0.00%
Ending Fund Balance					
Total Ending Fund Balance	57,646	50,400	50,371	43,071	-14.54%
Fund Total	\$ 57,646	\$ 50,400	\$ 50,371	\$ 43,071	
Net Revenue (Expenditures)	(7,325)	(7,300)	(7,275)	(7,300)	

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET
EQUIPMENT FUND REVENUES/EXPENDITURES**

Fund:
Equipment Replacement

Department:
N/A

Account:
11-05

Classification	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 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	675	700	725	700	0.00%
Total Revenues	\$ 20,675	\$ 20,700	\$ 20,725	\$ 20,700	0.00%
Expenditures					
Transfers	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	0.00%
Subtotal	28,000	28,000	28,000	28,000	0.00%
Total Expenditures	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	0.00%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Transfers					
8605 Transfer to General Fund	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	
Subtotal	28,000	28,000	28,000	28,000	0.00%
Total Expenditures	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	0.00%

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

FIRE EQUIPMENT FUND SUMMARY

Classification	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Budget	Var %
Resources:					
Total Beginning Balance	\$ 202,162	\$ 234,512	\$ 234,414	\$ 267,714	14.16%
Revenues & Transfers In	32,253	32,350	33,300	33,450	3.40%
Total Funds Available	234,414	266,862	267,714	301,164	12.85%
Uses/Deductions					
Expenditures & Transfers Out	-	-	-	-	N/A
Ending Fund Balance					
Total Ending Fund Balance	234,414	266,862	267,714	301,164	12.85%
Fund Total	\$ 234,414	\$ 266,862	\$ 267,714	\$ 301,164	
Net Revenue (Expenditures)	32,253	32,350	33,300	33,450	

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET
FIRE EQUIPMENT FUND REVENUES/EXPENDITURES**

Fund:
Fire Equipment Replacement

Department:
N/A

Account:
04-30

Classification	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 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	12,650	12,650	12,650	0.00%
5100 Interest	3,103	3,200	4,150	4,300	34.38%
Total Revenues	\$ 32,253	\$ 32,350	\$ 33,300	\$ 33,450	3.40%
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
2013-2014 BUDGET**

HOTEL OCCUPANCY TAX FUND SUMMARY

Classification	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Budget	Var %
Resources:					
Total Beginning Balance	\$ 340,348	\$ 453,848	\$ 462,821	\$ 256,176	-43.55%
Revenues & Transfers In	266,184	263,000	271,000	269,000	2.28%
Total Funds Available	606,532	716,848	733,821	525,176	-26.74%
Uses/Deductions					
Expenditures & Transfers Out	143,711	263,000	477,645	461,300	75.40%
Ending Fund Balance					
Total Ending Fund Balance	462,821	453,848	256,176	63,876	-85.93%
Fund Total	\$ 462,821	\$ 453,848	\$ 256,176	\$ 63,876	
Net Revenue (Expenditures)	122,473	-	(206,645)	(192,300)	

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

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

Classification	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3600 Hotel Occupancy Tax	\$ 263,139	\$ 260,000	\$ 267,000	\$ 265,000	1.92%
7200 Miscellaneous	20	-	-	-	N/A
5100 Interest	3,026	3,000	4,000	4,000	33.33%
Total Revenues	\$ 266,184	\$ 263,000	\$ 271,000	\$ 269,000	2.28%
Expenditures					
Personnel	\$ -	\$ -	\$ -	\$ -	N/A
Maintenance & Supplies	-	150	150	10,150	6666.67%
Services	143,711	262,850	262,750	101,150	-61.52%
Subtotal	143,711	263,000	262,900	111,300	-57.68%
Capital Outlay	-	-	214,745	350,000	N/A
Total Expenditures	\$ 143,711	\$ 263,000	\$ 477,645	\$ 461,300	75.40%

~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
2013-2014 BUDGET
HOTEL OCCUPANCY TAX REVENUES/EXPENDITURES**

Fund:
Hotel Occupancy Tax

Department:
N/A

Account:
05-12

Classification	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8245 Office Supplies	-	150	150	150	
8268 Maintenance	-	-	-	10,000	
Subtotal	-	150	150	10,150	6666.67%
Services					
8362 Printing & Advertising	86	250	250	50	
8367 Legal Fees	103	500	500	500	
8380 Telephone	497	600	500	600	
8363 Professional Services	-	-	-	30,000	
8391 Grants	143,025	261,500	261,500	70,000	
Subtotal	143,711	262,850	262,750	101,150	-61.52%
Capital Outlay					
8420 Improvements	-	-	-	350,000	
8430 Land	-	-	214,745	-	
Subtotal	-	-	214,745	350,000	N/A
Total Expenditures	\$ 143,711	\$ 263,000	\$ 477,645	\$ 461,300	75.40%

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
2013-2014 BUDGET**

DEBT SERVICE FUNDS SUMMARY

	Debt Service 2005/2013 Fund	Debt Service 2010 Fund	Total	2012-2013 Budget*
<u>RESOURCES</u>				
Total beginning fund balance	\$ 899	\$ 2,062	\$ 2,960	\$ 3,621
<u>REVENUES</u>				
Total Revenues	322,525	299,328	621,853	648,150
TOTAL FUNDS AVAILABLE	323,424	301,389	624,813	651,771
<u>EXPENDITURES</u>				
Debt Service	\$ 321,775	\$ 299,363	\$ 621,138	\$ 648,811
Transfers	-	-	-	-
Subtotal	321,775	299,363	621,138	648,811
TOTAL EXPENDITURES	321,775	299,363	621,138	648,811
<u>ENDING FUND BALANCE</u>				
Total ending fund balance	\$ 1,649	\$ 2,027	\$ 3,676	\$ 2,960

*This is the 2012-2013 Budget Estimate.

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

DEBT SERVICE 2005 FUND SUMMARY

Classification	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Budget	Var %
Resources:					
Total Beginning Balance	\$ 90	\$ 206	\$ 1,847	\$ 899	336.25%
Revenues & Transfers In	356,652	354,368	349,800	322,525	-8.99%
Total Funds Available	<u>356,742</u>	<u>354,574</u>	<u>351,647</u>	<u>323,424</u>	-8.79%
Uses/Deductions					
Expenditures & Transfers Out	354,896	353,618	350,748	321,775	-9.00%
Ending Fund Balance					
Total Ending Fund Balance	1,847	956	899	1,649	72.46%
Fund Total	<u>\$ 1,847</u>	<u>\$ 956</u>	<u>\$ 899</u>	<u>\$ 1,649</u>	
Net Revenue (Expenditures)	1,756	750	(948)	750	

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET
DEBT SERVICE 2005 & 2013 REVENUES/EXPENDITURES**

Fund:
Debt Service 2005

Department:
N/A

Account:
02-05

Classification	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3150 Property Taxes	\$ -	\$ -	\$ -	\$ -	N/A
3200 Delinquent Taxes	1,283	500	1,000	500	0.00%
3300 Penalty and Interest	473	250	600	250	0.00%
7112 Bond Proceeds	-	-	3,100	-	N/A
7100 Transfer from Utility Fund	354,896	353,618	345,100	321,775	-9.00%
Total Revenues	<u>\$ 356,652</u>	<u>\$ 354,368</u>	<u>\$ 349,800</u>	<u>\$ 322,525</u>	-8.99%
Services					
Debt Service	\$ 354,896	\$ 353,618	\$ 350,748	\$ 321,775	-9.00%
Transfers	-	-	-	-	N/A
Subtotal	<u>354,896</u>	<u>353,618</u>	<u>350,748</u>	<u>321,775</u>	-9.00%
Total Expenditures	<u>\$ 354,896</u>	<u>\$ 353,618</u>	<u>\$ 350,748</u>	<u>\$ 321,775</u>	-9.00%

~AUTHORIZED POSITIONS~

No Authorized Positions

Debt Service					
8515 Principal	\$ 205,000	\$ 210,000	\$ 250,000	\$ 235,000	
8525 Interest	149,896	143,618	100,748	86,775	
Subtotal	<u>354,896</u>	<u>353,618</u>	<u>350,748</u>	<u>321,775</u>	N/A
8605 Transfer to General Fund	-	-	-	-	
8610 Transfer to Utility Fund	\$ -	\$ -	\$ -	\$ -	
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET.**

DEBT SERVICE 2010 FUND SUMMARY

Classification	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Budget	Var %
Resources:					
Total Beginning Balance	\$ 2,007	\$ (1,011)	\$ 1,775	\$ 2,062	-303.93%
Revenues & Transfers In	300,765	299,914	298,350	299,328	-0.20%
Total Funds Available	<u>302,772</u>	<u>298,903</u>	<u>300,125</u>	<u>301,389</u>	0.83%
Uses/Deductions					
Expenditures & Transfers Out	300,997	298,063	298,063	299,363	0.44%
Ending Fund Balance					
Total Ending Fund Balance	1,775	840	2,062	2,027	141.29%
Fund Total	<u>\$ 1,775</u>	<u>\$ 840</u>	<u>\$ 2,062</u>	<u>\$ 2,027</u>	
Net Revenue (Expenditures)	(232)	1,851	287	(35)	

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET
DEBT SERVICE 2010 FUND REVENUES/EXPENDITURES**

Fund:
Debt Service 2010

Department:
N/A

Account:
12-05

Classification	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
3150 Property Taxes	\$ 87,188	\$ 90,629	\$ 88,500	\$ 88,753	-2.07%
3200 Delinquent Taxes	2,802	800	2,200	1,200	50.00%
3300 Penalty and Interest	1,429	950	1,500	950	0.00%
5100 Interest	110	100	100	100	0.00%
7112 Bond Proceeds	-	-	-	-	N/A
7150 Transfer from Utility Fund	209,235	207,435	206,050	208,325	0.43%
Total Revenues	<u>\$ 300,765</u>	<u>\$ 299,914</u>	<u>\$ 298,350</u>	<u>\$ 299,328</u>	-0.20%
Expenditures					
Debt Service	<u>\$ 300,997</u>	<u>\$ 298,063</u>	<u>\$ 298,063</u>	<u>\$ 299,363</u>	0.44%
Subtotal	300,997	298,063	298,063	299,363	0.44%
Total Expenditures	<u>\$ 300,997</u>	<u>\$ 298,063</u>	<u>\$ 298,063</u>	<u>\$ 299,363</u>	0.44%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Debt Service					
8515 Principal	\$ 185,000	\$ 185,000	\$ 185,000	\$ 190,000	
8525 Interest	115,997	113,063	113,063	109,363	
Subtotal	<u>300,997</u>	<u>298,063</u>	<u>298,063</u>	<u>299,363</u>	0.44%
Total Expenditures	<u>\$ 300,997</u>	<u>\$ 298,063</u>	<u>\$ 298,063</u>	<u>\$ 299,363</u>	0.44%

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

DEBT SERVICE CALCULATION

<u>2005/2013</u>	<u>Water</u>	<u>Sewer</u>
	100.00%	71.39% 28.61%
Interest	86,775	61,949 24,826
Principal	235,000	167,767 67,234
Total	321,775	229,715 92,060

<u>2010</u>	<u>Water</u>	<u>Gas</u>	<u>General</u>
	61.9868%	7.6026%	30.4106%
Interest	109,363	67,790 8,314	33,258
Principal	190,000	117,775 14,445	57,780
Total	299,363	185,565 22,759	91,038

Amount Covered by Current Tax Rate

	Principal	Interest
2005/2013*	-	-
2010	91,029	57,774 33,254

Amount Covered by Delinquent Taxes

	Water	Sewer	Gas	Total
2005/2013	535	215		750
2010	1,915		235	2,150

Amount Covered by Utility Fund

	Water	Sewer	Gas	Total
2005/2013	229,715	92,060	-	321,775
2010	185,565	-	22,759	208,325
Total	415,280	92,060	22,759	530,100

*Zero percent of the 2005/2013 Debt is covered by the currant tax rate

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

**Combination Tax & Revenue Certificates of Obligation
Series 2005**

Fiscal Year Ending Sept. 30th	Principal	Interest	Total	Balance Outstanding September 30th
2005				\$ 4,750,000
2006	\$ 130,000	\$ 221,331	\$ 351,331	4,620,000
2007	175,000	179,693	354,693	4,445,000
2008	180,000	174,443	354,443	4,265,000
2009	185,000	169,043	354,043	4,080,000
2010	190,000	163,493	353,493	3,890,000
2011	200,000	157,793	357,793	3,690,000
2012	205,000	150,793	355,793	3,485,000
2013	210,000	79,334	289,334	3,275,000
2014	220,000	7,700	227,700	3,055,000
Total	1,695,000	1,303,620	2,998,620	

4.08% for 20 years

**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	

32% for 12 years

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

**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

CAPITAL PROJECTS FUND

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

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

CAPITAL PROJECT FUND SUMMARY

Classification	2011-12 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
Resources:					
Total Beginning Balance	\$ 1,402	\$ -	\$ -	\$ -	N/A
Revenues & Transfers In	2	-	-	-	N/A
Total Funds Available	1,404	-	-	-	N/A
Uses/Deductions					
Expenditures & Transfers Out	1,404	-	-	-	N/A
Ending Fund Balance					
Total Ending Fund Balance	(0)	-	-	-	N/A
Fund Total	\$ (0)	\$ -	\$ -	\$ -	
Net Revenue (Expenditures)	(1,402)	-	-	-	

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET
CAPITAL PROJECT FUND REVENUES/EXPENDITURES**

Fund: Capital Project **Department:** N/A **Account:** 06-10

Classification	2011-12 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
5100 Interest	2	-	-	-	N/A
7112 Bond Proceeds	-	-	-	-	N/A
7240 Premium on Bonds	-	-	-	-	N/A
Total Revenues	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A
Expenditures					
Debt Service	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A
Subtotal	-	-	-	-	N/A
Capital Outlay	<u>1,404</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Total Expenditures	<u>\$ 1,404</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Capital Outlay					
8420 Improvements	\$ 1,404	\$ -	\$ -	\$ -	
Subtotal	<u>1,404</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Debt Service					
8526 Cost of Issuance	-	-	-	-	
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Total Expenditures	<u>\$ 1,404</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A

Project Detail

	<u>Spent to Date</u>
Bond Proceeds	\$ 1,200,000
Interest & Fee Refund Revenue	10,080
Total Revenue	<u>1,210,080</u>
City Hall Improvements	1,162,196
Fire Station Windows	47,884
Total Spent to Date	<u>1,210,080</u>
Total Funds Available	<u>\$ -</u>

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
2013-2014 BUDGET**

FY 14 Utility Fund Long-Term Financial Plan

	Actual 2011-12	Estimate 2012-13	2013-14	2014-15
Beginning Fund Balance	3,295,704	3,237,895	2,387,028	1,832,428
Revenues:				
Water Department	1,220,837	867,000	1,236,950	913,559
Sewer Department	699,940	669,500	711,876	733,232
Garbage Department	764,172	799,200	870,750	876,273
Gas Department	610,750	659,300	1,731,900	753,857
Maintenance Department	42,861	44,649	46,646	48,045
Other Revenue	139,415	126,200	118,600	122,158
Total Revenue	3,477,974	3,165,849	4,716,722	3,447,123
Operating Expenditures:				
Personnel	562,529	572,985	634,850	653,895
Maintenance & Supplies	277,442	564,075	343,275	260,873
Services	1,161,789	1,218,595	1,322,225	1,361,892
Transfers	1,068,790	1,099,220	1,106,431	1,139,624
Total Operating Expenditures	3,070,551	3,454,876	3,406,781	3,416,285
Non-Operating Expenditures:				
Debt Service	-	-	-	-
Capital Outlay	465,233	561,840	1,864,540	-
Total Non-Operating Expenditures	465,233	561,840	1,864,540	-
Total Expenditures	3,535,784	4,016,715	5,271,321	3,416,285
Ending Fund Balance	3,237,895	2,387,028	1,832,428	1,863,267
Calculation of available funds:				
Ending Fund Balance	3,237,895	2,387,028	1,832,428	1,863,267
Less 20% required minimum balance	614,110	690,975	681,356	683,257
Excess funds available for capital projects	2,623,785	1,696,053	1,151,072	1,180,010
Staffing variable:				
Full-time equivalent positions	11.20	12.20	12.20	12.20
Average cost per FTE	50,226	46,966	52,037	53,598

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

FY 14 Utility Fund Long-Term Financial Plan

2015-16	2016-17
1,863,267	1,895,030
940,965	969,194
755,229	777,886
902,561	929,637
776,473	799,767
49,486	50,971
125,823	129,597
3,550,537	3,657,053
673,512	693,718
268,699	276,760
1,402,749	1,444,831
1,173,813	1,209,028
3,518,773	3,624,337
-	-
-	-
-	-
3,518,773	3,624,337
1,895,030	1,927,747
1,895,030	1,927,747
703,755	724,867
1,191,276	1,202,879
12.20	12.20
55,206	56,862

UTILITY FUND FINANCIAL PROJECTION

The plan presents the Utility Fund over six fiscal years: one previous years, the estimate for FY 2012, the budget for FY 2013 and three projected years. The projections made for fiscal years 2014-2016 make the following assumptions.

Assumes that all revenue will increase by 3%, respectfully, 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
2013-2014 BUDGET**

UTILITY FUND SUMMARY

Classification	2011-12 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
Resources:					
Total Beginning Balance	\$ 3,295,704	\$ 3,235,583	\$ 3,237,895	\$ 2,387,028	-26.23%
Revenues & Transfers In	3,477,974	3,606,333	3,165,849	4,716,722	30.79%
Total Funds Available	6,773,678	6,841,916	6,403,744	7,103,750	3.83%
Uses/Deductions					
Expenditures & Transfers Out	3,535,784	4,972,568	4,016,715	5,271,321	6.01%
Ending Fund Balance					
Total Ending Fund Balance	3,237,895	1,869,348	2,387,028	1,832,428	-1.97%
Reserved for Utility Water/Gas Capital Project	924,558	-	424,207	-	N/A
Reserved for Contingencies	-				
Reserved for Future Expenditures	-				
Unreserved Fund Balance	2,313,337	1,869,348	1,962,821	1,832,428	-1.97%
Total Expenditures	3,535,784	4,972,568	4,016,715	5,271,321	
Less: Capital Expenditures	465,233	1,414,903	561,840	1,864,540	
Operating Expenditures	3,070,551	3,557,665	3,454,876	3,406,781	
Target Fund Balance 20% of Operating Expenditures	614,110	711,533	690,975	681,356	
Net Revenue (Expenditures)	(57,810)	(1,366,235)	(850,866)	(554,600)	
Less: Net Rev(Exp)-Capital Project	(59,668)	(958,070)	(549,840)	(424,207)	
Less: Net Rev(Exp)-Other Capital	(23,634)	(8,333)	-	(85,333)	
Net Rev/(Exp)-Operating	25,492	(399,832)	(301,027)	(45,060)	

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

UTILITY FUND REVENUES

Classification	2011-12 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
<u>WATER DEPARTMENT</u>					
70-4200 Grants	\$ 308,819	\$ 350,000	\$ -	\$ 350,000	0.00%
70-6300 Sales of Service	893,113	940,000	850,000	869,800	-7.47%
70-6400 Service Line Fees	3,100	26,000	7,500	5,000	-80.77%
70-6500 Sale of Materials	-	-	-	-	N/A
70-6600 Penalties	7,342	7,000	6,500	7,000	0.00%
70-6700 Service Charge	5,070	5,000	3,000	5,000	0.00%
70-7200 Miscellaneous	3,393	150	-	150	0.00%
Subtotal	1,220,837	1,328,150	867,000	1,236,950	-6.87%
<u>SEWER DEPARTMENT</u>					
71-6300 Sales of Service	607,230	607,000	570,000	617,776	1.78%
71-6301 Glidden Water District	80,864	83,000	83,500	84,100	1.33%
71-6400 Service Line Fees	3,000	5,000	3,000	5,000	0.00%
71-6600 Penalties	5,513	5,000	5,000	5,000	0.00%
71-7200 Miscellaneous	3,333	-	-	-	N/A
71-7500 Gain on Sale of Assets	-	-	8,000	-	N/A
Subtotal	699,940	700,000	669,500	711,876	1.70%
<u>GARBAGE DEPARTMENT</u>					
72-4200 Grants	-	-	-	20,000	N/A
72-6300 Sales of Service	745,852	780,000	782,000	834,000	6.92%
72-6305 Wood Chipping/Mulch	192	250	150	250	N/A
72-6600 Penalties	6,378	6,000	6,900	6,500	8.33%
72-6306 Recycle Revenue	11,570	12,000	10,000	10,000	-16.67%
72-7200 Miscellaneous	179	-	150	-	N/A
Subtotal	764,172	798,250	799,200	870,750	9.08%
<u>GAS DEPARTMENT</u>					
73-4200 Grants	-	-	-	1,000,000	N/A
73-6300 Sales of Service	600,980	608,000	652,000	724,400	19.14%
73-6400 Service Line Fees	-	500	-	500	0.00%
73-6500 Sale of Materials	-	-	-	-	N/A
73-6600 Penalties	5,667	5,000	6,500	6,000	20.00%
73-6700 Service Charge	590	1,000	650	1,000	0.00%
73-7200 Miscellaneous	3,513	-	150	-	N/A
Subtotal	610,750	614,500	659,300	1,731,900	181.84%

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

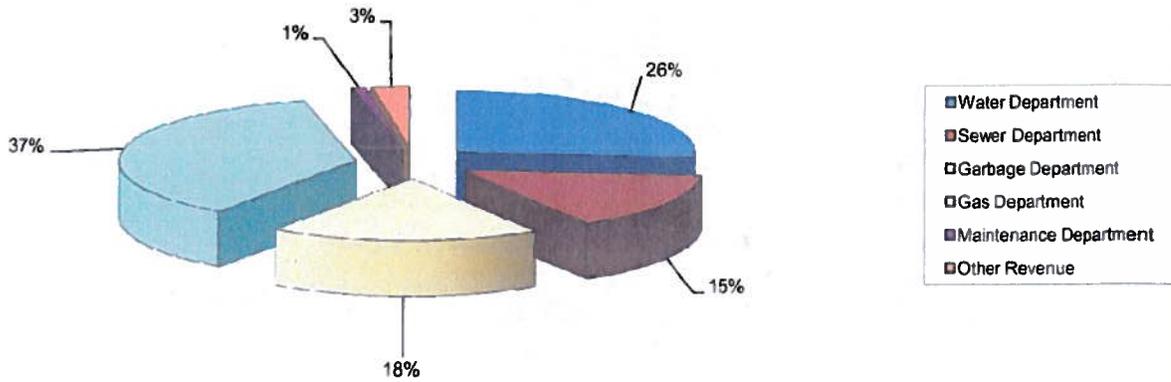
UTILITY FUND REVENUES

Classification	2011-12 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
~REVENUE DETAIL (Continued)~					
<u>MAINTENANCE DEPARTMENT</u>					
74-6300 Sales of Service	42,861	46,833	44,649	46,646	-0.40%
Subtotal	42,861	46,833	44,649	46,646	-0.40%
<u>OTHER REVENUE</u>					
05-5100 Investments	23,909	23,000	24,000	23,000	0.00%
05-5109 Investments - CO 2010	14,571	5,000	12,000	5,000	0.00%
05-6800 Insufficient Checks	160	100	200	100	0.00%
05-7200 Miscellaneous	-	500	-	500	0.00%
05-7250 Overage/Shortage	19	-	-	-	N/A
05-7110 Intergovernmental (CCIDC)	99,000	90,000	90,000	90,000	0.00%
05-7175 Transfer from Debt Service	1,757	-	-	-	N/A
Subtotal	139,415	118,600	126,200	118,600	0.00%
TOTAL REVENUES	\$3,477,974	\$ 3,606,333	\$ 3,165,849	\$ 4,716,722	

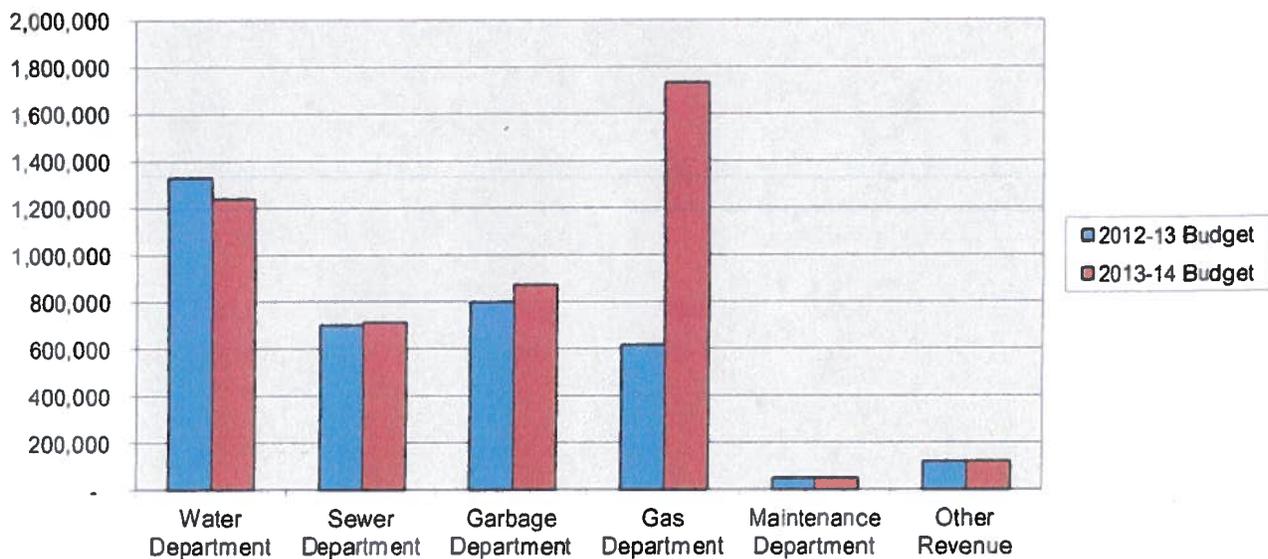
**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

UTILITY FUND REVENUE SUMMARY

**Utility Fund Resources
2013-2014
Budget**

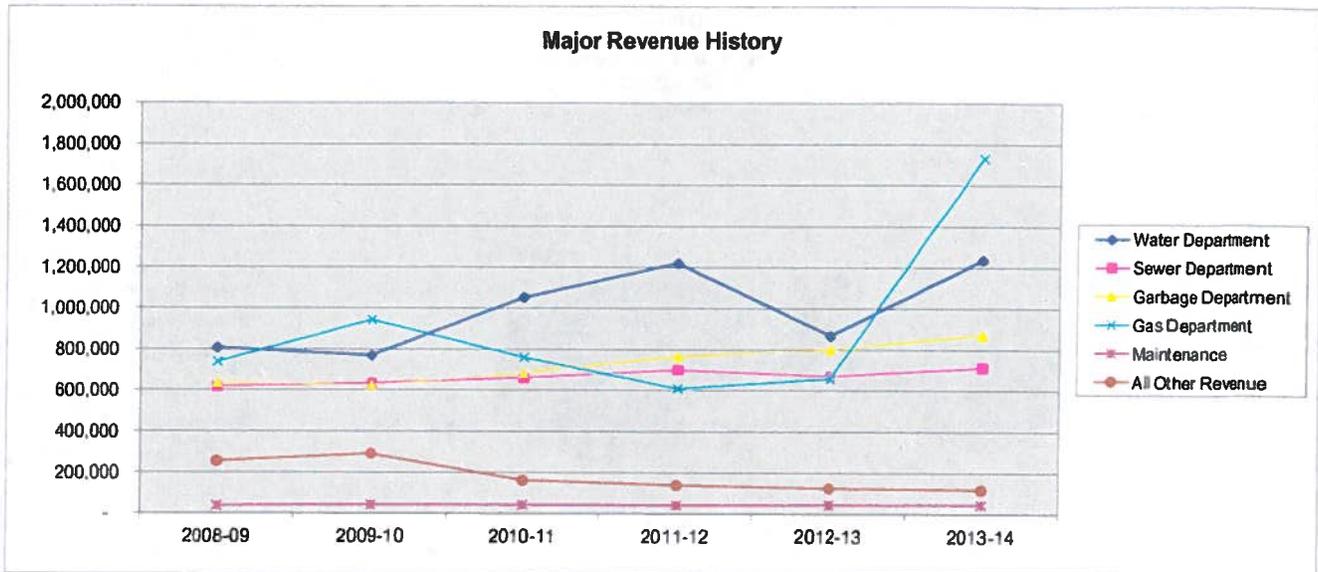


**Utility Fund Resources
2013 Budget vs 2014
Budget**



CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET

UTILITY FUND REVENUE SUMMARY



	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Estimated 2012-13	Budgeted 2013-14
Water Department	807,929	770,264	1,053,622	1,220,837	867,000	1,236,950
Sewer Department	618,393	634,214	660,203	699,940	669,500	711,876
Garbage Department	637,383	622,420	683,561	764,172	799,200	870,750
Gas Department	739,790	942,929	760,911	610,750	659,300	1,731,900
Maintenance	38,293	43,376	43,734	42,861	44,649	46,646
All Other Revenue	255,002	291,073	162,222	139,415	126,200	118,600
TOTAL	3,096,790	3,304,276	3,364,253	3,477,974	3,165,849	4,716,722

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

UTILITY EXPENDITURE SUMMARY

Classification	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 562,529	\$ 604,088	\$ 572,985	\$ 634,850	5.09%
Maintenance & Supplies	277,442	609,925	564,075	343,275	-43.72%
Services	1,161,789	1,210,160	1,218,595	1,322,225	9.26%
Debt Service	-	-	-	-	N/A
Transfers	1,068,790	1,133,492	1,099,220	1,106,431	-2.39%
Subtotal	<u>3,070,551</u>	<u>3,557,665</u>	<u>3,454,876</u>	<u>3,406,781</u>	<u>-4.24%</u>
Capital Outlay	465,233	1,414,903	561,840	1,864,540	31.78%
Total Expenditures	<u><u>3,535,784</u></u>	<u><u>4,972,568</u></u>	<u><u>4,016,715</u></u>	<u><u>5,271,321</u></u>	<u><u>6.01%</u></u>

~AUTHORIZED POSITIONS~

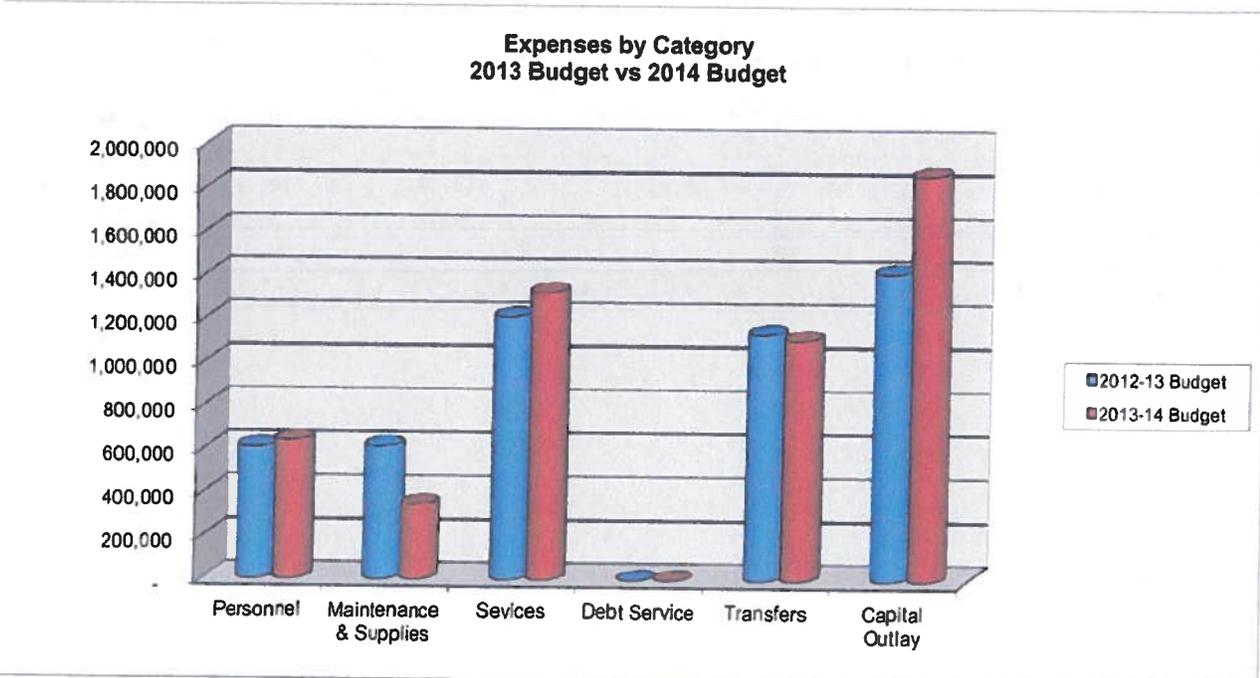
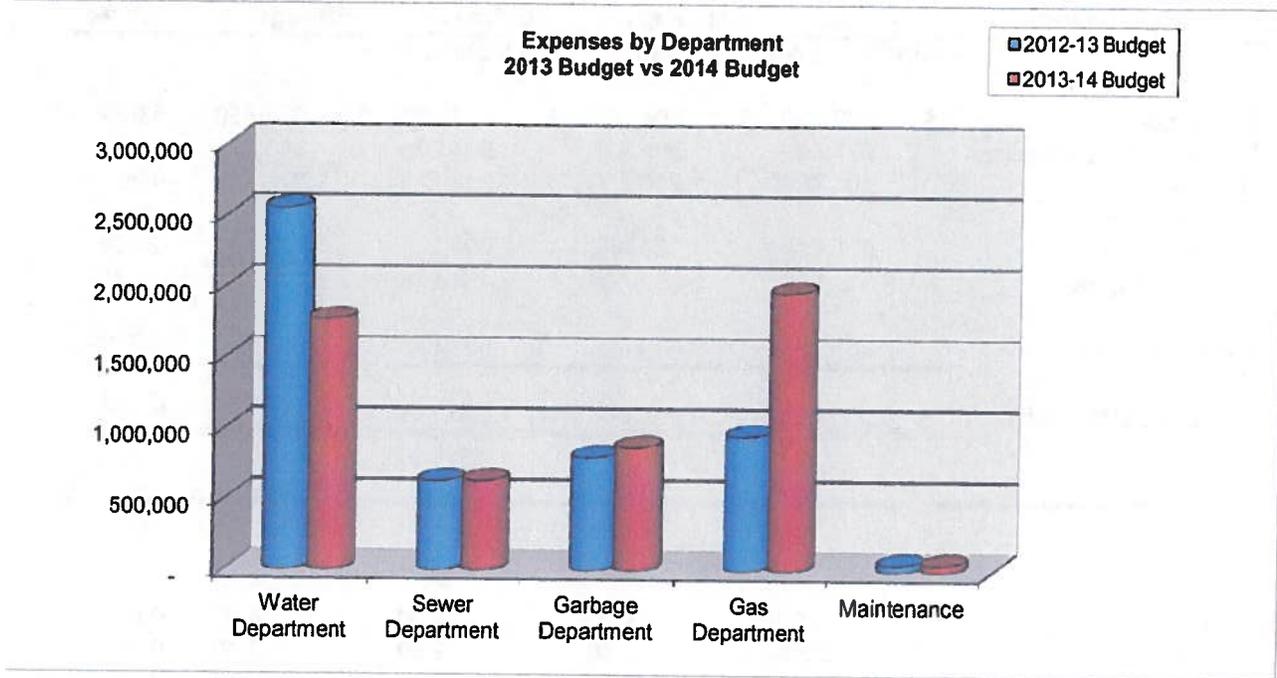
Water	3.00	4.00	4.00	4.00	0.00%
Sewer	2.50	2.50	2.50	2.50	0.00%
Garbage	0.70	0.70	0.70	0.70	0.00%
Gas	4.00	4.00	4.00	4.00	0.00%
Maintenance	1.00	1.00	1.00	1.00	0.00%
Total Personnel	<u>11.20</u>	<u>12.20</u>	<u>12.20</u>	<u>12.20</u>	<u>0.00%</u>

~DEPARTMENT SUMMARY~

Water	\$ 1,478,875	\$ 2,552,282	\$ 1,838,593	\$ 1,766,452	-30.79%
Sewer	638,203	630,784	586,162	630,805	0.00%
Garbage	754,429	795,860	795,768	868,352	9.11%
Gas	621,348	946,810	751,544	1,959,068	106.91%
Maintenance	42,929	46,832	44,649	46,646	-0.40%
Total Expenditures	<u><u>\$ 3,535,784</u></u>	<u><u>\$ 4,972,568</u></u>	<u><u>\$ 4,016,715</u></u>	<u><u>\$ 5,271,321</u></u>	<u><u>6.01%</u></u>

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

UTILITY FUND EXPENSE SUMMARY



**CITY OF COLUMBUS, TEXAS
2013-2014 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
2013-2014 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Water

Account:
03-70

Classification	2011-12 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 167,764	\$ 206,680	\$ 169,635	\$ 216,444	4.72%
Maintenance & Supplies	159,901	443,100	425,350	189,600	-57.21%
Services	102,854	126,165	110,128	125,831	-0.26%
Debt Service	-	-	-	-	N/A
Transfers	648,648	666,156	646,640	639,789	-3.96%
Subtotal	<u>1,079,167</u>	<u>1,442,101</u>	<u>1,351,753</u>	<u>1,171,664</u>	<u>-18.75%</u>
Capital Outlay	<u>399,709</u>	<u>1,110,181</u>	<u>486,840</u>	<u>594,788</u>	<u>-46.42%</u>
Total Expenditures	<u>\$ 1,478,875</u>	<u>\$ 2,552,282</u>	<u>\$ 1,838,593</u>	<u>\$ 1,766,452</u>	<u>-30.79%</u>

~AUTHORIZED POSITIONS~

<u>Position Title</u>					
Superintendent	1.00	1.00	1.00	1.00	
Laborer	1.00	2.00	2.00	2.00	
Clerk	1.00	1.00	1.00	1.00	
Total Personnel	<u>3.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 115,043	\$ 144,497	\$ 114,700	\$ 152,918	
8103 Wages, Overtime	5,582	1,500	6,900	1,500	
8107 Longevity	2,245	2,365	2,365	2,485	
8120 Social Security	9,010	11,350	8,600	12,003	
8130 TMRS Retirement	17,403	21,075	17,900	22,527	
8140 Health & Life Insurance	14,854	20,761	15,600	20,789	
8150 Workers' Compensation	3,627	5,132	3,570	4,222	
Subtotal	<u>167,764</u>	<u>206,680</u>	<u>169,635</u>	<u>216,444</u>	4.72%

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Water

Account:
03-70

Classification	2011-12 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	14,099	38,000	19,000	24,000	
8240 Gas & Oil	8,617	9,000	7,500	9,000	
8245 Office Supplies	840	800	1,500	800	
8246 Postage	2,538	2,500	2,700	2,700	
8250 Chemical Supplies	33,407	28,000	33,000	35,000	
8260 Building Maintenance	16	2,000	2,000	500	
8264 Software Maintenance	2,324	2,200	2,600	3,000	
8266 Vehicle Maintenance	2,078	2,000	1,200	2,000	
8267 Equipment Maintenance	94,446	356,000	353,000	110,000	
8268 Other Maintenance	459	1,000	1,000	1,000	
8280 Small Tools	709	1,000	1,400	1,000	
8285 Wearing Apparel	366	600	450	600	
Subtotal	159,901	443,100	425,350	189,600	-57.21%
Services					
8312 Maint Shop Labor	7,793	8,515	8,118	8,481	
8315 Bad Debt	992	2,500	1,000	2,500	
8321 Dues & Subscriptions	546	650	450	650	
8326 Electricity	75,373	90,000	76,000	90,000	
8332 Liability Insurance	429	700	575	700	
8333 Vehicle Insurance	901	950	910	950	
8340 Laboratory Analysis	1,147	4,000	4,000	4,000	
8350 Training	2,767	3,500	3,000	3,500	
8355 Outside Services	1,439	4,500	2,500	3,000	
8359 Regulatory Permitting	3,510	3,750	3,575	3,750	
8362 Printing & Advertising	118	300	200	300	
8363 Professional Services	-	200	2,200	200	
8365 Engineering Fees	-	500	-	500	
8373 One Call Notification	44	100	100	100	
8380 Telephone	5,276	5,000	6,500	6,000	
8385 Utilities	1,479	-	-	-	
8390 Miscellaneous	639	600	600	600	
8392 Economic Dev Contract	400	400	400	600	
Subtotal	102,854	126,165	110,128	125,831	-0.26%

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Water

Account:
03-70

Classification	2011-12 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Capital Outlay					
8410 Buildings	-	-	-	-	
8420 Improvements	-	443,500	-	443,500	
8420 Improvements	6,983	1,111	-	1,111	
8422 Water Distribution System	50,161	601,070	486,840	59,177	
8423 Water Plant	-	-	-	-	
8424 Telemetry	-	-	-	-	
8425 Tower Demo	-	62,000	-	62,000	
8465 Software	-	-	-	-	
8471 Water Well	332,897	-	-	-	
8480 Vehicles	-	-	-	25,000	
8490 Equipment	9,668	2,500	-	4,000	
Subtotal	399,709	1,110,181	486,840	594,788	-46.42%
Debt Service					
8515 Principal - CO 2005	-	-	-	-	
8525 Interest - CO 2005	-	-	-	-	
8526 Amort. Bond Cost - CO 2005	-	-	-	-	
8531 Principal - CO 2010	-	-	-	-	
8529 Interest - CO 2010	-	-	-	-	
8530 Amort. Bond Cost - CO 2010	-	-	-	-	
Subtotal	-	-	-	-	N/A
Transfers					
8393 Gross Receipts Fee	71,697	78,252	68,600	69,984	
8605 Transfer to General Fund	115,714	129,182	123,789	133,024	
8607 Transfer to Debt Service Fund	439,737	437,222	432,751	415,280	
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	648,648	666,156	646,640	639,789	-3.96%
Total Expenditures	\$ 1,478,875	\$ 2,552,282	\$ 1,838,593	\$ 1,766,452	-30.79%

**CITY OF COLUMBUS, TEXAS
2013-2014 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
2013-2014 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Sewer

Account:
03-71

<u>Classification</u>	<u>2011-2012 Actual</u>	<u>2012-2013 Budget</u>	<u>2012-2013 Estimate</u>	<u>2013-2014 Budget</u>	<u>Var %</u>
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 129,108	\$ 130,888	\$ 133,972	\$ 139,095	6.27%
Maintenance & Supplies	73,298	114,700	93,300	93,500	-18.48%
Services	144,877	141,913	127,201	135,065	-4.83%
Debt Service	-	-	-	-	N/A
Transfers	232,380	239,672	231,690	233,034	-2.77%
Subtotal	<u>579,662</u>	<u>627,173</u>	<u>586,162</u>	<u>600,694</u>	<u>-4.22%</u>
Capital Outlay	58,542	3,611	-	30,111	733.87%
Total Expenditures	<u>\$ 638,203</u>	<u>\$ 630,784</u>	<u>\$ 586,162</u>	<u>\$ 630,805</u>	<u>0.00%</u>

~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>	<u>0.00%</u>

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 91,211	\$ 91,770	\$ 94,000	\$ 98,523	
8103 Wages, Overtime	1,477	1,500	2,300	1,500	
8107 Longevity	1,428	1,578	1,578	1,728	
8120 Social Security	7,195	7,256	7,400	7,784	
8130 TMRS Retirement	13,378	13,473	14,100	14,609	
8140 Health & Life Insurance	12,366	12,987	12,980	13,010	
8150 Workers' Compensation	2,053	2,324	1,614	1,942	
Subtotal	<u>129,108</u>	<u>130,888</u>	<u>133,972</u>	<u>139,095</u>	<u>6.27%</u>

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Sewer

Account:
03-71

Classification	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	5,295	6,500	9,200	6,500	
8240 Gas & Oil	8,555	8,000	9,000	8,000	
8245 Office Supplies	809	800	1,500	800	
8246 Postage	2,153	2,000	2,300	2,000	
8250 Chemical Supplies	22,191	25,000	24,500	25,000	
8260 Build Maintenance	16	4,000	4,000	2,000	
8264 Software Maintenance	2,324	2,200	2,600	3,000	
8266 Vehicle Maintenance	2,159	2,000	2,000	2,000	
8267 Equipment Maintenance	25,663	60,000	30,000	40,000	
8268 Other Maintenance	1,277	2,000	5,000	2,000	
8280 Small Tools	2,166	1,500	2,500	1,500	
8285 Wearing Apparel	688	700	700	700	
Subtotal	73,298	114,700	93,300	93,500	-18.48%
Services					
8312 Maint Shop Labor	11,040	12,063	11,501	12,015	
8315 Bad Debt	1,349	500	1,400	500	
8321 Dues & Subscriptions	481	500	450	500	
8326 Electricity	77,053	85,000	78,000	80,000	
8332 Liability Insurance	490	800	650	800	
8333 Vehicle Insurance	1,423	1,500	1,450	1,500	
8340 Laboratory Analysis	12,553	14,000	13,500	14,000	
8341 Waste Disposal	3,815	7,000	6,500	7,000	
8350 Training	919	3,500	1,000	3,500	
8355 Outside Services	3,572	7,000	4,000	5,000	
8359 Regulatory Permitting	5,478	6,500	5,800	6,500	
8363 Professional Services	191	1,000	1,000	1,000	
8365 Engineering Fees	-	500	-	500	
8373 One Call Notification	44	100	100	100	
8380 Telephone	1,107	1,300	1,200	1,300	
8385 Utilities	24,962	-	-	-	
8390 Miscellaneous	-	250	250	250	
8392 Economic Dev Contract	400	400	400	600	
Subtotal	144,877	141,913	127,201	135,065	-4.83%
Capital Outlay					
8425 Tower Demo	-	-	-	-	
8420 Improvements	6,983	1,111	-	1,111	
8426 Diffuser	-	-	-	-	
8465 Software	-	-	-	-	
8472 Lift Stations	-	-	-	-	
8490 Equipment	51,559	2,500	-	29,000	
Subtotal	58,542	3,611	-	30,111	733.87%

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Sewer

Account:
03-71

Classification	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Debt Service					
8515 Principal - CO 2005	-	-	-	-	
8525 Interest - CO 2005	-	-	-	-	
8526 Amort. Bond Cost - CO 2005	-	-	-	-	
Subtotal	-	-	-	-	N/A
Transfers					
8393 Gross Receipts Fee	55,287	56,000	52,520	56,550	
8605 Transfer to General Fund	75,556	82,502	80,289	84,424	
8607 Transfer to Debt Service Fund	101,536	101,170	98,881	92,060	
Subtotal	232,380	239,672	231,690	233,034	-2.77%
Total Expenditures	\$ 638,203	\$ 630,784	\$ 586,162	\$ 630,805	0.00%

**CITY OF COLUMBUS, TEXAS
2013-2014 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
2013-2014 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Garbage

Account:
03-72

Classification	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 28,074	\$ 28,608	\$ 28,744	\$ 29,627	3.56%
Maintenance & Supplies	5,266	4,975	6,125	9,975	100.50%
Services	645,533	679,775	680,610	724,325	6.55%
Transfers	75,556	82,502	80,289	84,424	2.33%
Subtotal	754,429	795,860	795,768	848,352	6.60%
Capital Outlay	-	-	-	20,000	
Total Expenditures	\$ 754,429	\$ 795,860	\$ 795,768	\$ 868,352	9.11%

~AUTHORIZED POSITIONS~

Position Title					
Superintendent	0.10	0.10	0.10	0.10	
Recycle Assistant	0.40	0.40	0.40	0.40	
Heavy Garbage Pickup	0.20	0.20	0.20	0.20	
Total Personnel	0.70	0.70	0.70	0.70	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 21,824	\$ 22,030	\$ 22,500	\$ 23,087	
8107 Longevity	288	294	294	300	
8120 Social Security	1,628	1,708	1,600	1,789	
8130 TMRS Retirement	1,835	1,881	2,000	1,967	
8140 Health & Life Insurance	1,489	1,565	1,565	1,567	
8150 Workers' Compensation	1,009	1,130	785	919	
Subtotal	28,074	28,608	28,744	29,627	3.56%

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Garbage

Account:
03-72

Classification	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	-	250	250	250	
8245 Office Supplies	464	400	1,500	400	
8246 Postage	2,012	2,000	2,000	2,000	
8264 Software Maintenance	1,575	1,700	1,600	1,700	
8268 Other Maintenance	1,136	500	700	5,500	
8280 Small Tools	-	50	-	50	
8285 Wearing Apparel	79	75	75	75	
Subtotal	5,266	4,975	6,125	9,975	100.50%
Services					
8315 Bad Debt	1,517	500	1,500	500	
8332 Liability Insurance	459	750	600	750	
8333 Vehicle Insurance	403	425	410	425	
8335 Building Insurance	44	50	50	50	
8341 Waste Disposal	642,656	678,000	678,000	722,000	
8355 Outside Services	-	-	-	550	
8362 Printing & Advertising	182	-	-	-	
8385 Utilities	271	-	-	-	
8390 Miscellaneous	-	50	50	50	
Subtotal	645,533	679,775	680,610	724,325	6.55%
Capital Outlay					
8490 Equipment	-	-	-	20,000	
Subtotal	-	-	-	20,000	N/A
Transfers					
8605 Transfer to General Fund	75,556	82,502	80,289	84,424	
8607 Transfer to Debt Service Fund	-	-	-	-	
Subtotal	75,556	82,502	80,289	84,424	2.33%
Total Expenditures	\$ 754,429	\$ 795,860	\$ 795,768	\$ 868,352	9.11%

**CITY OF COLUMBUS, TEXAS
2013-2014 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
2013-2014 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2011-12 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 176,160	\$ 174,579	\$ 177,985	\$ 184,509	5.69%
Maintenance & Supplies	35,924	40,250	34,850	45,300	12.55%
Services	290,075	285,708	323,108	360,434	26.15%
Debt Service	-	-	-	-	N/A
Transfers	112,206	145,162	140,601	149,184	2.77%
Subtotal	<u>614,365</u>	<u>645,699</u>	<u>676,544</u>	<u>739,426</u>	14.52%
Capital Outlay	6,983	301,111	75,000	1,219,642	305.05%
Total Expenditures	<u>\$ 621,348</u>	<u>\$ 946,810</u>	<u>\$ 751,544</u>	<u>\$ 1,959,068</u>	106.91%

~AUTHORIZED POSITIONS~

Position Title					
Laborer	3.00	3.00	3.00	3.00	
Clerk	1.00	1.00	1.00	1.00	
Total Personnel	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	0.00%

~EXPENDITURE DETAIL~

Personnel					
8102 Wages	\$ 122,223	\$ 118,839	\$ 122,000	\$ 127,037	
8103 Wages, Overtime	4,515	4,200	5,600	4,200	
8107 Longevity	1,430	1,695	1,695	1,695	
8120 Social Security	8,754	9,542	8,800	10,169	
8130 TMRS Retirement	17,863	17,718	17,900	19,086	
8140 Health & Life Insurance	19,691	20,684	20,670	20,712	
8150 Workers' Compensation	1,683	1,901	1,320	1,610	
Subtotal	<u>176,160</u>	<u>174,579</u>	<u>177,985</u>	<u>184,509</u>	5.69%

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2011-12 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	12,346	15,000	10,000	23,000	
8240 Gas & Oil	7,846	7,000	6,000	7,000	
8245 Office Supplies	831	750	1,500	1,000	
8246 Postage	2,055	2,000	2,300	2,000	
8260 Build Maintenance	-	2,000	2,000	500	
8264 Software Maintenance	2,819	2,700	2,500	3,700	
8266 Vehicle Maintenance	4,075	2,500	500	2,500	
8267 Equipment Maintenance	3,748	1,000	2,800	1,000	
8268 Other Maintenance	268	800	450	800	
8280 Small Tools	94	5,000	5,000	2,000	
8285 Wearing Apparel	1,842	1,500	1,800	1,800	
Subtotal	35,924	40,250	34,850	45,300	12.55%
Services					
8312 Maint Shop Labor	3,247	3,548	3,383	3,534	
8315 Bad Debt	225	500	500	500	
8321 Dues & Subscriptions	59	-	360	400	
8332 Liability Insurance	612	1,000	800	1,000	
8333 Vehicle Insurance	1,234	1,300	1,250	1,300	
8335 Building Insurance	132	150	140	150	
8350 Training	3,142	3,000	2,000	3,000	
8355 Outside Services	6,648	5,000	5,000	16,000	
8360 Gas Purchased Discount	(21,111)	(20,020)	(19,500)	(21,000)	
8361 Gas Purchased	285,932	286,000	326,000	350,000	
8363 Professional Services	6,883	4,000	2,000	4,000	
8373 One Call Notification	44	100	100	100	
8380 Telephone	611	530	625	650	
8390 Miscellaneous	2,018	200	50	200	
8392 Economic Dev Contract	400	400	400	600	
Subtotal	290,075	285,708	323,108	360,434	26.15%
Capital Outlay					
8420 Improvements	6,983	1,111	-	1,111	
8440 Mains & Lines	-	300,000	75,000	1,214,531	
8450 Meters & Regulators	-	-	-	-	
8465 Software	-	-	-	-	
8490 Equipment	-	-	-	4,000	
Subtotal	6,983	301,111	75,000	1,219,642	305.05%

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Gas

Account:
03-73

Classification	2011-12 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Debt Service					
8531 Principal - CO 2010	-	-	-	-	
8529 Interest - CO 2010	-	-	-	-	
8530 Amort. Bond Cost - CO 2010	-	-	-	-	
Subtotal	-	-	-	-	N/A
Transfers					
8393 Gross Receipts Fee	31,650	35,000	32,500	38,000	
8605 Transfer to General Fund	75,556	82,502	80,289	84,424	
8607 Transfer to Debt Service Fund	-	22,660	22,812	22,759	
8610 Transfer to Equipment Fund	5,000	5,000	5,000	4,000	
Subtotal	112,206	145,162	140,601	149,184	2.77%
Total Expenditures	<u>\$ 621,348</u>	<u>\$ 946,810</u>	<u>\$ 751,544</u>	<u>\$ 1,959,068</u>	106.91%

**CITY OF COLUMBUS, TEXAS
2013-2014 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
2013-2014 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Maintenance

Account:
03-74

Classification	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-2014 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Personnel	\$ 61,424	\$ 63,333	\$ 62,650	\$ 65,175	2.91%
Maintenance & Supplies	3,054	6,900	4,450	4,900	-28.99%
Services	(21,549)	(23,401)	(22,451)	(23,430)	0.12%
Subtotal	<u>42,929</u>	<u>46,832</u>	<u>44,649</u>	<u>46,646</u>	-0.40%
Total Expenditures	<u>\$ 42,929</u>	<u>\$ 46,832</u>	<u>\$ 44,649</u>	<u>\$ 46,646</u>	-0.40%

~AUTHORIZED POSITIONS~

Position Title					
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	\$ 44,773	\$ 45,890	\$ 45,890	\$ 47,491	
8103 Wages, Overtime	-	-	-	-	
8107 Longevity	680	740	740	800	
8120 Social Security	3,442	3,567	3,200	3,694	
8130 TMRS Retirement	6,415	6,624	6,700	6,933	
8140 Health & Life Insurance	4,977	5,226	5,220	5,231	
8150 Workers' Compensation	1,138	1,286	900	1,025	
Subtotal	<u>61,424</u>	<u>63,333</u>	<u>62,650</u>	<u>65,175</u>	2.91%

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET EXPENDITURES**

Fund:
Utility

Department:
Maintenance

Account:
03-74

Classification	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-2014 Budget	Var %
~EXPENDITURE DETAIL (Continued)~					
Maintenance & Supplies					
8210 General Supplies	1,271	1,500	1,500	1,500	
8240 Gas & Oil	-	-	1,000	1,000	
8245 Office Supplies	25	50	100	50	
8266 Vehicle Maintenance	321	200	200	200	
8268 Other Maintenance	538	400	400	400	
8280 Small Tools	636	4,500	1,000	1,500	
8285 Wearing Apparel	263	250	250	250	
Subtotal	3,054	6,900	4,450	4,900	-28.99%
Services					
8313 Reimb. Maintenance Labor	(22,080)	(24,126)	(23,001)	(24,030)	
8380 Telephone	531	725	550	600	
Subtotal	(21,549)	(23,401)	(22,451)	(23,430)	0.12%
Total Expenditures	\$ 42,929	\$ 46,832	\$ 44,649	\$ 46,646	-0.40%

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

Water/Gas Capital Project

Classification	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
~UTILITY CAPITAL PROJECT FUND SUMMARY~					
Resources:					
Total Beginning Balance	\$ 1,033,715	\$ 958,069	\$ 974,047	\$ 424,207	-55.72%
Revenues & Transfers In	323,390	5,000	12,000	5,000	N/A
Total Funds Available	1,357,105	963,069	986,047	429,207	-55.43%
Uses/Deductions					
Expenditures & Transfers Out	383,058	963,070	561,840	429,207	-55.43%
Ending Fund Balance					
Total Ending Fund Balance	974,046.92	(1)	424,207	0	-135.00%
Fund Total	\$ 974,047	\$ (1)	\$ 424,207	\$ 0	
Net Revenue (Expenditures)	(59,668)	(958,070)	(549,840)	(424,207)	

**CITY OF COLUMBUS, TEXAS
Water/Gas Capital Project
2013-2014 BUDGET**

Fund:
Utility

Department:
N/A

Account:

Classification	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
~FUNCTION AND CLASSIFICATION SUMMARY~					
Revenues					
4200 Grants	308,819	-	-	-	
5100 Interest	14,571	5,000	12,000	5,000	N/A
Total Revenues	\$ 323,390	\$ 5,000	\$ 12,000	\$ 5,000	N/A
Expenditures					
Capital Outlay	383,058	963,070	561,840	429,207	-55.43%
Total Expenditures	\$ 383,058	\$ 963,070	\$ 561,840	\$ 429,207	-55.43%

~AUTHORIZED POSITIONS~

No Authorized Positions

~EXPENDITURE DETAIL~

Capital Outlay					
8440 Gas Lines	\$ -	\$ 300,000	\$ 75,000	\$ 214,531	
8420 Improvements-Aerators				\$ 93,500	
8422 Water Distribution System	50,161	601,070	486,840	59,177	
8423 Water Plant	-	-	-	-	
8424 Telemetry	-	-	-	-	
8425 Tower Demolition	-	62,000	-	62,000	
8471 Water Well	332,897	-	-	-	
Subtotal	383,058	963,070	561,840	429,207	-55.43%
Total Expenditures	\$ 383,058	\$ 963,070	\$ 561,840	\$ 429,207	-55.43%

**CITY OF COLUMBUS, TEXAS
Water/Gas Capital Project
2013-2014 BUDGET**

Fund:
Utility

Department:
N/A

Account:

Project Detail

	Spent to Date
Bond Proceeds	\$ 2,746,000
Interest & Fee Refund Revenue	87,018
Total Revenue	<u>2,833,018</u>
Water Projects	
Highway 71 Improvements	77,180
Water Line Distribution	734,921
Water Line-2012	537,000
Water Line-Charter Street	550,462
Water Plant-2009	48,504
Telemetry	72,229
City Park Aerator	180,122
Tower Demo	-
Water Well	122,923
Gas Projects	
Gas Lines	85,470
Total Spent to Date	<u>2,408,811</u>
Total Funds Available	<u><u>\$ 424,207</u></u>

Supplemental Information

**CITY OF COLUMBUS, TEXAS
2013-2014 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	\$ 32,385	\$ 42,505	\$ 42,505	\$ 42,505	\$ 42,505	\$ 202,404
8107 Longevity	144	189	189	189	189	900
8106 Council Attendance	1,360	1,785	1,785	1,785	1,785	8,500
8120 Social Security	2,592	3,403	3,403	3,403	3,403	16,203
8130 TMRS Retirement	4,670	6,130	6,130	6,130	6,130	29,189
8140 Health & Life Insurance	2,544	3,339	3,339	3,339	3,339	15,898
8150 Workers' Compensation	94	123	123	123	123	586
Maintenance & Supplies						
8210 General Supplies	192	252	252	252	252	1,200
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	1,360	1,785	1,785	1,785	1,785	8,500
8267 Equipment Maintenance	256	336	336	336	336	1,600
Services						
8317 Appraisal District Fee	3,200	4,200	4,200	4,200	4,200	20,000
8321 Dues & Subscriptions	512	672	672	672	672	3,200
8325 Election Expense	336	441	441	441	441	2,100
8326 Electricity	1,920	2,520	2,520	2,520	2,520	12,000
8332 Liability Insurance	400	525	525	525	525	2,500
8335 Building Insurance	160	210	210	210	210	1,000
8350 Training	560	735	735	735	735	3,500
8355 Outside Services	880	1,155	1,155	1,155	1,155	5,500
8360 Janitorial Service	1,382	1,814	1,814	1,814	1,814	8,640
8362 Printing & Advertising	240	315	315	315	315	1,500
8363 Professional Services	4,480	5,880	5,880	5,880	5,880	28,000
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	560	735	735	735	735	3,500
8385 Utilities	-	-	-	-	-	-
8390 Miscellaneous	256	336	336	336	336	1,600
Fire Pension	-	48,600	-	-	-	48,600
Total	\$ 64,323	\$ 133,024	\$ 84,424	\$ 84,424	\$ 84,424	450,621

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

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

Fund/Department Position Title	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimate	2013-2014 Budget	Var %
GENERAL FUND:					
<u>Administration</u>					
City Manager	1.00	1.00	1.00	1.00	
Finance Director/City Sec	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	2.00	2.00	2.00	2.00	
Police Corporal	1.00	1.00	1.00	1.00	
Patrol Officer	5.00	5.75	5.75	6.00	
Administrative Assistant	1.00	1.00	1.00	1.00	
Subtotal	11.00	11.75	11.75	12.00	2.13%
<u>Code Enforcement</u>					
Building Inspector	1.05	1.00	1.00	1.00	
Subtotal	1.05	1.00	1.00	1.00	0.00%
<u>Parks Department</u>					
Superintendent	0.45	0.45	0.45	0.45	
Laborer	2.90	2.90	2.90	2.90	
Subtotal	3.35	3.35	3.35	3.35	0.00%
<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	0.75	0.75	0.75	0.75	
Subtotal	3.75	3.75	3.75	3.75	0.00%
<u>Public Works</u>					
Superintendent	0.45	0.45	0.45	0.45	
Crew Chief	1.90	1.90	1.90	1.90	
Laborer	2.00	2.00	2.00	2.00	
Subtotal	4.35	4.35	4.35	4.35	0.00%
Total General Fund	28.90	29.60	29.60	29.85	0.84%
UTILITY FUND:					
<u>Water Department</u>					
Superintendent	1.00	1.00	1.00	1.00	
Laborer	1.00	2.00	2.00	2.00	
Clerk	1.00	1.00	1.00	1.00	
Subtotal	3.00	4.00	4.00	4.00	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	0.20	0.20	0.20	0.20	
Recycle Assistant	0.40	0.40	0.40	0.40	
Subtotal	0.70	0.70	0.70	0.70	0.00%
<u>Gas Department</u>					
Laborer	3.00	3.00	3.00	3.00	
Clerk	1.00	1.00	1.00	1.00	
Subtotal	4.00	4.00	4.00	4.00	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	11.20	12.20	12.20	12.20	0.00%
TOTAL FTE's	40.10	41.80	41.80	42.05	0.60%

**CITY OF COLUMBUS, TEXAS
2013-2014 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
- 06 **Capital Projects Fund** - used to account for improvement to City Hall and the Fire Station
- 07 **Firemen's Relief & Retirement** - this fund is not used
- 08 **General Fixed Assets Fund** - used to account for the General Fund Assets
- 09 **Long Term Debt Service** - this fund is not used.
- 10 **Water & Sewer Project Fund** - used to account for the Utility Fund capital projects
- 11 **Equipment Fund** - used for the capital equipment purchases of the General and Utility Funds
- 12 **Debt Service 2010 Fund** - used for account for the revenue and expenditures associated with the General Obligation Refunding, Series 2010
- 13 **Special Reserve Fund** - this fund is not used
- 16 **Great Southern Wood Fund** - this fund is not used
- 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
2013-2014 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
2013-2014 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
2013-2014 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
2013-2014 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
2013-2014 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
2013-2014 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
2013-2014 BUDGET**

Maintenance Reimbursement Schedule

Maintenance Shop Expenses

FY14 Budget

	Police 21%	Fire 2%	Code 1%	Parks 2%	PW 40%	Water 12%	Sewer 17%	Gas 5%	Total 100%
Personnel									
8102 Wages	\$ 9,973	\$ 950	\$ 475	\$ 950	\$ 18,996	\$ 5,699	\$ 8,073	\$ 2,375	\$ 47,491
8107 Longevity	168	16	8	16	320	96	136	40	800
8120 Social Security	776	74	37	74	1,478	443	628	185	3,694
8130 TMRS Retirement	1,456	139	69	139	2,773	832	1,179	347	6,933
8140 Health & Life Insurance	1,099	105	52	105	2,093	628	889	262	5,231
8150 Workers' Compensation	215	21	10	21	410	123	174	51	1,025
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	53	5	3	5	100	30	43	13	250
Services									
8380 Telephone	126	12	6	12	240	72	102	30	600
Total	14,842	1,414	707	1,414	28,270	8,481	12,015	3,534	70,675

FY13 Estimate

	Police 21%	Fire 2%	Code 1%	Parks 2%	PW 40%	Water 12%	Sewer 17%	Gas 5%	Total 100%
Estimate	14,207	1,353	677	1,353	27,060	8,118	11,501	3,383	67,650

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET**

GROSS RECEIPTS SCHEDULE
Transferred from Utility Fund to General Fund

FY14 Budget

Department	Percent	Revenue	Gross Receipts
Water	8%	874,800	69,984
Sewer	8%	706,876	56,550
	mcf's	Per mcf	Gross Receipts
Gas	76,000	0.50	38,000
		Total	164,534

FY13 Estimate

Department	Percent	Revenue	Gross Receipts
Water	8%	857,500	68,600
Sewer	8%	656,500	52,520
	mcf's	Per mcf	Gross Receipts
Gas	65,000	0.50	32,500
		Total	153,620

**CITY OF COLUMBUS, TEXAS
2013-2014 BUDGET
Capital Outlay Summary**

	Improvements 8420	Vehicles 8480	Equipment 8490	Water/Gas Project various	KWI Gas Line	2012-2013 Total
Administration - 10	-					-
Municipal Court - 11	-					-
Police Department - 20	833	38,000				38,833
Fire Department - 30			10,000			10,000
Code Enforcement Dept - 40						-
Parks Department - 50	-					-
Swimming Pool - 51			6,000			6,000
Golf Course - 52						-
Library Department - 53	-					-
Public Works Department - 60	177,333	-				177,333
Total-General Fund	178,166	38,000	16,000	-	-	232,166
Water Department - 70	444,611	25,000	4,000	121,177	-	594,788
Sewer Department - 71	1,111		29,000			30,111
Garbage Department - 72			20,000			20,000
Gas Department - 73	1,111		4,000	214,531	1,000,000	1,219,642
Total-Utility Fund	446,833	25,000	57,000	335,707	1,000,000	1,864,540
						2,096,706

Police Department-Improvements	833		Fueling Station Cover
Police Department-Vehicles	38,000	(Eq Fund)	Police Car
Fire Department-Equipment	10,000		SCBA Cylinders
Swimming Pool-Equipment	6,000		Circulation Pump
Public Works Dept-Improvements	176,500	(Grant/CCIDC)	Sidewalk Project
Public Works Dept-Improvements	833		Fueling Station Cover
Water Department-Equipment	4,000		GPS Mapping
Water Department-Vehicles	25,000		Pickup/F250
Water Department-Improvements	443,500	(Grant/Utilities)	Aerators-Water Plants
Water Department-Improvements	1,111		Fueling Station Cover
Water Department-W/G Proj	59,177	(W/G Project)	Water Distribution
Water Department-W/G Proj	62,000	(W/G Project)	Tower Demo.
Sewer Department-Equipment	25,000		Tractor/Front End Loader
Sewer Department-Equipment	4,000		GPS Mapping
Sewer Department-Improvements	1,111		Fueling Station Cover
Garbage Department-Equipment			Backhoe
Garbage Department-Equipment	20,000	(Grant)	Bailer-Recycling
Gas Department-GPS Mapping	4,000		GPS Mapping
Gas Department-Improvements	1,111		Fueling Station Cover
Gas Department-KWI Gas Line	1,000,000	(Grant)	KWI Gas Line
Gas Department-W/G Proj	214,531	(W/G Project)	Gas Lines
Total	2,096,706		

Other Major Purchases

Public Works 60-8269	75,000	Street Seal Coat
Water 70-8267	70,000	Water Well Maintenance/Tait & Pool Wells
Water 70-8267	10,000	Ground Storage Tank Maintenance
Water 70-8267	10,000	SCADA System Maintenance
Sewer 71-8267	30,000	Rehab Lift Station-RV Park
Gas 73-8267		Meters

