



*Gateway to the Texas Plains*



# City of Borger 2008 - 2009 Operating Budget

## City Council

Jeff Brain  
Mayor

Charles Gillingham  
Council Member

Leon DeWeese  
Council Member

Marvin "Bubba" Dickson  
Council Member

Robert Vinyard  
Council Member



**Final Document**  
**September 9, 2008**

# City of Borger

## Budget 2008 – 2009

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September 2, 2008

Honorable Mayor and City Council  
City of Borger, Texas

Dear Mayor and Council:

We are pleased to present the Proposed Budget of the City of Borger for the period beginning October 1, 2008.

This budget anticipates both revenues and expenditures of \$20,604,641. This figure is considerably inflated due to projects anticipated to start and/or be completed from the Certificates of Obligation authorized by the City Council in September of 2006. Traditionally, the General Fund and the Water/Sewer Fund represent the majority of the operating budget. For FY 2008 – 2009 the total revenue and expenditures of these funds is anticipated to be \$14,994,799 which reflects an increase of 7.5% over FY 2007 -2008. Major reasons for the increase are as follows:

- Across the board 3% salary increase. The City struggles to retain skilled personnel (i.e.: police officers, fire fighters, dispatchers, supervisors, heavy equipment operators and others). This adjustment is recommended to keep the City of Borger competitively aligned with other cities in the Panhandle market.
- Additional employees; a payroll administrative assistant was added in Administration; the contract positions in the Code Enforcement Department were made full time employees in February 2008 and one additional full time employee to help with code enforcement issues will be added in October 2008; one new SRO Police Officer will be added with the opening of the new elementary and remodeled middle school; and a full time employee has been budgeted to start in April 2009 to coincide with the opening of the newly renovated Johnson Park Youth Center.
- Continued investment in the Capital Equipment Fund. This fund, initiated in FY 2006 – 2007 allows for the purchase of major equipment without the need to seek outside financing for most of our capital equipment needs. This program has been very successful and has greatly diminished the need for outside financing. However, departments that have made purchases are still making payments for the original pieces of equipment purchased through the fund. These original purchases will start to pay off during this budget year.

- Funds allocated to streets and rights-of-ways represent a substantial increase. In FY 2006 – 2007 there was \$116,000 allocated; in FY 2007 – 2008 that amount was increased to \$200,000; and in the proposed budget for FY 2008 – 2009 this amount has increased again to \$225,000 for this line item.
- Expansion of the Animal Control Shelter. The success of this program has significantly improved over the last two years. Adoption rates have risen dramatically and are approaching 50%. Additional room is needed to segregate sick, quarantined, or highly aggressive animals. This budget includes \$55,000 for the proposed addition on the west side of the shelter.
- Fire Department six man staffing minimum. While not a new policy, this line item has been significantly under budgeted in the last two budget cycles. An additional \$40,000 has been budgeted for this line item.
- Costs for gasoline, diesel, other fuels, and utilities have risen dramatically in recent months. This budget includes additional funding of approximately \$70,000 in various line items.

The consumer price index has risen approximately 4.8% through June 2008. This budget includes increases in multiple fees and services to continue at or above the same level of service that our citizens have come to expect.

The intent of this letter is to explain the budget that is on the City Council agenda for final approval on September 9, 2008; several ordinances amending rates for water, sewer, and refuse services; and the ordinance setting the ad valorem tax rate, all of which are scheduled for final approval on September 16, 2008. The ordinances represent the following:

- An increase in the base rates for water and sewer by \$1.36 to \$11.00 for water and \$1.26 to \$11.60 for sewer. Utility and pumping costs are continuing to rise. We have already experienced one rate increase by Xcel which was approved by the Public Utilities Commission (PUC), and another rate case is pending before the PUC at this time.
- An increase in refuse charges of \$4.00 to \$22.00 per month for residential customers and a like increase based upon the number of weekly dumpsters and/or pickups per business for our commercial customers. An increase of \$5.00 to \$45.00 per ton for tipping fees. Although diesel fuel costs have fallen slightly in recent weeks, at today's price of \$4.25 gallon we have been significantly under budgeted in this area. We have also been informed by the City of Pampa to expect a significant per ton rate increase for the disposal of our solid waste. However, as of this writing, we have yet to receive a definitive amount.
- An increase in the Texas Gas Franchise Fee from 4% to 5%. Franchise fees are charged to utility companies for the right to use city streets and public rights-of-

way to deliver services. These fees are typically passed on to the customers who receive service within the city limits. This increase will equalize all of the franchise fees that the city still has the ability to regulate to 5%.

- An increase of 2.08% in the ad valorem tax rate from \$0.57997 to \$0.59206 per \$100 of valuation. However, due to an increase in appraised values, new construction, and debt placed on the Interest & Sinking Fund the actual amount realized from ad valorem taxes will increase by 9.46%.

The City is seeking every opportunity to make a difference in our community through the lives of our employees, our service to citizens, and our partnerships with industry and other agencies. Our goal is to operate and manage the financial aspects of the City with the principles and ideals of conservatism while offering the best customer service possible as well as improving the quality of life of our citizens. We are committed to this goal; along with our long term goal of building the financial reserves of the City while limiting and retiring outstanding debt.

My heartfelt thanks to the Mayor and members of the City Council for your confidence and trust in the staff, and for your commitment to funding quality of life projects that benefit the citizenry of this great community.

Respectfully submitted,



Wanda Klause, CPS  
City Manager

**CITY OF BORGER**  
**CITY COUNCIL BUDGET POLICY STATEMENT**  
**FY 2008-2009**  
**ADOPTED SEPTEMBER 9, 2008**

*The Mission of the City*

The goals of City Government are to create a strong community, foster a high quality of life, promote neighborhood integrity, support sound community and economic development, conserve and protect the City's natural resources, the environment, and safeguard the health, safety and welfare of the City's residents.

**I. City Services and Programs**

**⊕ Major Priorities for FY 2008-09**

- ✓ **Invest in the future through responsible planning for infrastructure development.**
- ✓ **Create a budget that emphasizes essential city services and is premised on conservative revenue estimates.**
- ✓ **Actively seek and be open to new ideas and concepts while looking for opportunities that enhance efficiencies and promote succession planning within the organizational structure.**
- ✓ **Continue to make the appearance of our City a top priority.**

**⊕ Service Levels**

- ✓ **Assure that essential services, including health, safety, welfare and mandated programs, are provided.**
- ✓ **Concentrate on expanding water sources and related infrastructure to assure the continued availability of quality water and continuity of service.**
- ✓ **Increase the level and magnitude of our efforts in the repair and upgrade of city streets and the re-establishment of preventative maintenance or seal coating programs.**

## ⊕ Personnel

- ✓ **Manage the hiring process by evaluating vacancies and determining whether positions should be filled, remain vacant, be reallocated, or be eliminated.**
- ✓ **Provide for a 3% salary adjustment and continuation of the compensation plan approved by the Council in the FY 2007 – 2008 Budget to maintain the City of Borger’s total benefit package commensurate with other cities in the Panhandle market.**
- ✓ **Educate current and prospective employees of the value received from the City’s benefit package.**

## ⊕ Capital Outlay

- ✓ **The Capital Equipment Fund started in FY2006-07 has thus far tremendously exceeded staff expectations. Additional capital equipment in the amount of \$600,500 has been purchased in the FY 2007 – 2008 Budget and an additional \$555,000 has been included for this year.**
- ✓ **Start and/or complete major projects such as the Johnson Park Youth Center; Mesh System, Water Wells 12 & 13 and other scheduled projects funded from proceeds of the Series 2006 Certificates of Obligation.**
- ✓ **Continue projects in which the City has already invested (ie: swimming pool, demolition of apartment complexes, nature trail, illegal dump sites, etc.), and provide Council with information about additional costs associated with these projects.**

## II. Financial Policies

### ⊕ New Debt/Bond Commitment

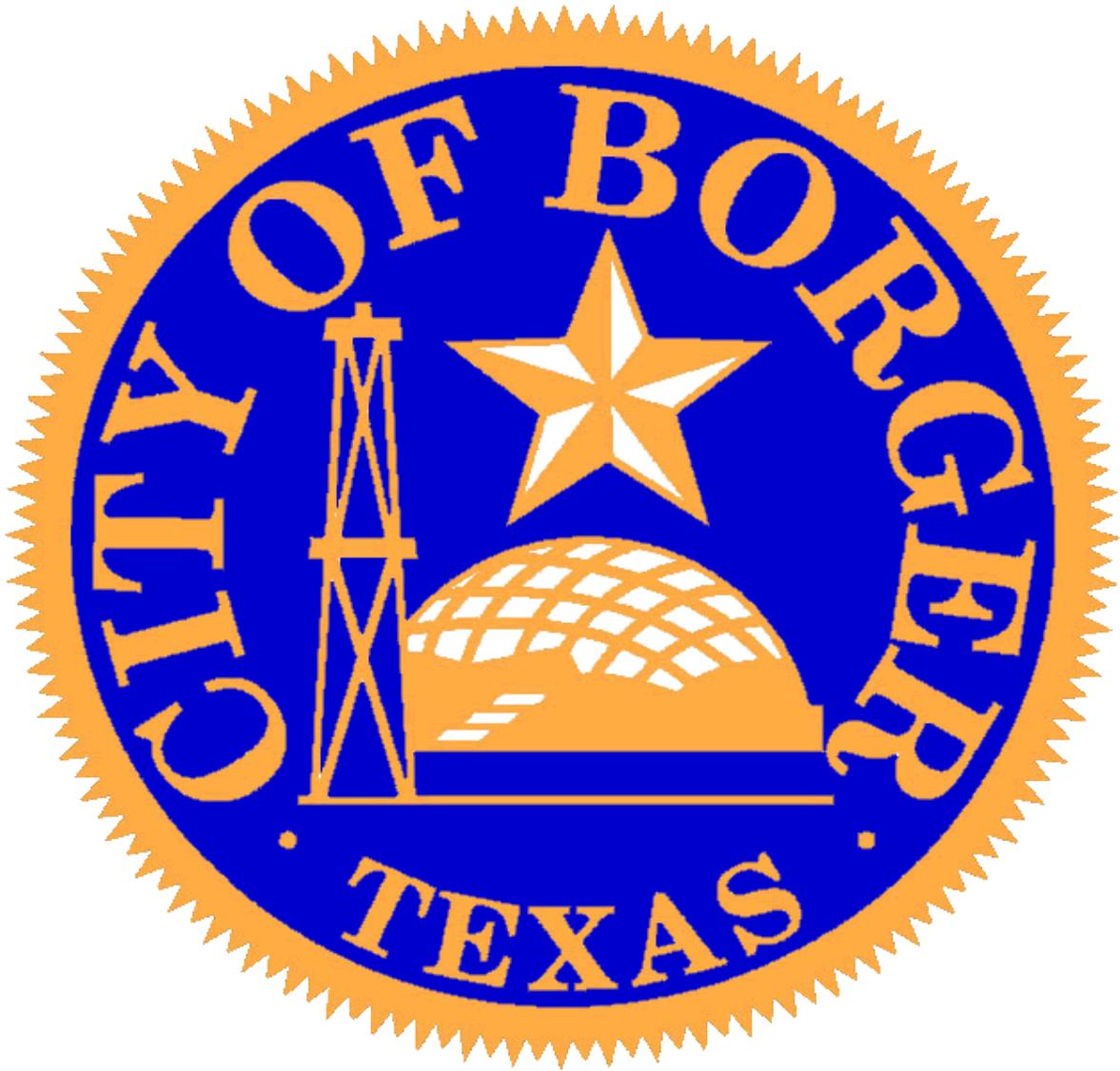
- ✓ **Deferring capital outlay expenditures to the extent of not providing for and managing anticipated growth in the Refuse Collection, Street, Police, Fire, and Utilities Departments can adversely impact the City’s ability to meet the service needs of it’s citizens.**
- ✓ **Provide detailed information about capital infrastructure and water source expansion and proceed cautiously while balancing the future needs of the city against the need for any new debt.**

### ⊕ **Hotel/Motel Fund**

- ✓ **Continually review allocations from the Hotel/Motel Fund, including reconsideration of amounts allocated to the Chamber of Commerce, Museum, Tri-City Concert Association, and other tourism supported entities as new Hotels and/or Motels open and revenue from those sources increase.**
- ✓ **Improve accountability and establish performance measures for all tourism organizations funded.**

### ⊕ **Fund Balances**

- ✓ **Continue to create, modify, and implement financial policies that emphasize and support increased reserve fund balances.**
- ✓ **Continue to accumulate reserve fund balances with a goal of \$5,000,000 or approximately a four month reserve.**
- ✓ **Established payments to the Capital Equipment Fund from the General and Water/Sewer Funds should now facilitate its growth and sustain a balance for future purchases.**



**2008 - 2009**  
**Operating Budget**



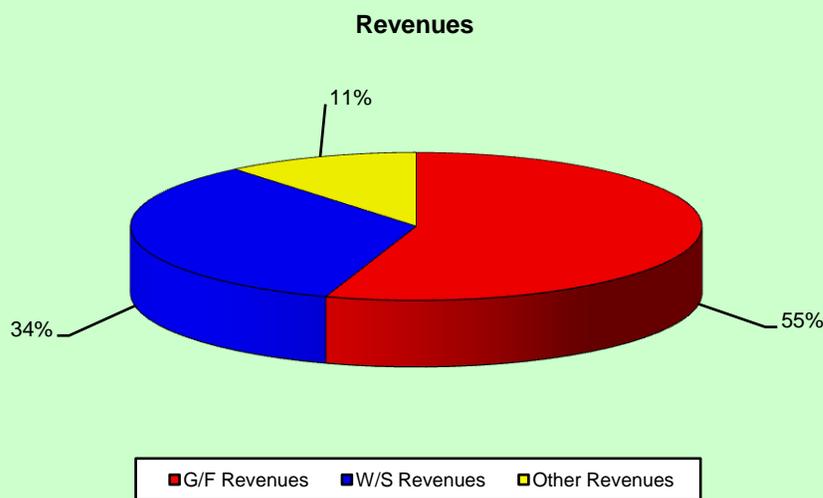
## Summary of Revenue Estimates

Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Fund 01 - General Fund</b>				
31001	Ad Valorem Tax	1,428,999	1,380,500	1,434,850
31005	Sales and Use Tax	2,649,904	2,400,000	2,448,000
31101	Gross Receipts Tax	774,600	690,500	1,003,000
31201	License and Permits	59,021	36,825	60,050
31301	Fines and Forfeits	311,593	370,650	317,150
31401	Service Charges	144,556	115,299	178,575
31405	Refuse Collection	1,363,423	1,500,000	1,713,700
31406	Vector Control	131,727	130,000	130,000
31408	Interest from Investments	76,673	55,000	55,000
31414	Industrial District	985,781	1,065,750	1,132,350
31418	Solid Waste Tipping Fees	132,437	130,500	144,500
31435	County Fire/Emergency Services Contract	37,500	30,000	35,000
31436	Radio Dispatching Contracts	82,000	90,000	90,000
31525	From W/S Fund for Services Rendered	0	400,000	538,374
		<u>8,178,214</u>	<u>8,395,024</u>	<u>9,280,549</u>
<b>Fund 02 - Water and Sewer Fund</b>				
31501	Water Sales	2,038,417	2,184,000	2,300,100
31502	Sewer Sales	1,578,142	1,510,000	1,565,000
31503	Plumbing Permits and Water Taps	14,813	6,000	8,000
31504	Agrium Water Sales	627,289	480,000	560,000
31505	Sale of City Assets	25,908	0	0
31507	Miscellaneous Revenues	65,946	25,000	28,000
31508	Interest from Investments	116,521	80,000	87,000
31509	Reconnect and Turn On Fees	30,004	26,500	28,000
31510	Insufficient Check Fees	2,175	1,650	1,650
31511	W/S Utility Penalty and Interest	66,041	65,000	67,000
31512	Conoco/Phillips Water Sales	292,651	299,000	310,500
31513	Sid Richardson Water Sales	485,575	475,000	430,500
31514	Degussa Water Sales	283,735	400,000	325,500
31515	Purchase Card Rebates	0	0	3,000
		<u>5,627,217</u>	<u>5,552,150</u>	<u>5,714,250</u>
<b>Fund 03 - Tourism Fund</b>		122,844	115,000	87,000
<b>Fund 05 - Tub Grinding Operations</b>		17,055	9,500	13,500
<b>Fund 09 - Parks, Recreation and Special Projects</b>		38,618	41,000	37,000
<b>Fund 25 - Fire Apparatus I&amp;S Fund</b>		0	61,166	62,916
<b>Fund 29 - Police Club 100 Fund</b>		1,544	450	450
<b>Fund 31 - Fire Equipment Fund</b>		710	40	0



Summary of Revenue Estimates

Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Fund 32 - Police Grants Fund</b>		62,282	31,000	3,000
<b>Fund 40 - M/C Building Security Fund</b>		6,073	6,000	6,000
<b>Fund 45 - G/O Refunding Bonds Series 1995</b>		235,873	141,535	181,100
<b>Fund 46 - G/O Refunding Bonds Series 2002</b>		525,261	487,058	480,800
<b>Fund 47 - C/O Series 2002</b>		131,884	72,350	98,000
<b>Fund 48 - Texas Plains Trail</b>		63,639	53,986	53,986
<b>Fund 49 - Supplemental Environmental Projects</b>		2,849	1,000	0
<b>Fund 50 - M/C Technology Fund</b>		6,455	6,250	6,250
<b>Fund 52 - C/O Series 2006</b>		444,309	364,975	269,975
<b>Fund 61 - Youth Facility Fund</b>		19,851	10,000	0
<b>Fund 65 - Capital Equipment Fund</b>		895,940	386,618	545,024
<b>Total of Revenue Estimates</b>		<b>16,380,618</b>	<b>15,735,102</b>	<b>16,839,800</b>



<b>Beginning Fund Balances</b>	5,980,876	5,415,257	3,764,841
<b>Total Operating Budget</b>	<b>22,361,494</b>	<b>21,150,359</b>	<b>20,604,641</b>



## Summary of All Expenditures by Account

Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Fund 01 - General Fund</b>				
0	Non - Departmental	545,501	0	0
1	General Fund Data Processing	27,716	31,860	31,348
2	Administration	197,428	233,341	265,656
3	Animal Control	144,453	162,899	231,700
4	Central Dispatching	263,893	302,951	319,164
5	Fire	1,376,156	1,342,571	1,408,660
6	Fire Prevention	63,089	69,705	71,954
7	Code Enforcement	152,552	169,004	284,302
8	Legal	20,272	25,500	20,500
9	Park	458,786	472,312	458,282
10	Planning and Zoning	299,924	350,045	395,821
11	Police	1,692,636	1,980,121	2,205,435
12	Public Works Director	175,312	197,704	210,544
13	Recreation	55,437	47,457	61,132
14	Refuse Collection	483,920	597,347	668,029
15	Street and Alley Maintenance	507,611	719,904	800,292
16	Swimming Pool	49,898	46,224	72,759
17	Recycling Center	54,225	60,543	34,016
18	Traffic Engineering Maintenance	66,911	0	0
19	Municipal Court	229,459	267,781	240,215
20	Transfer Station	781,097	803,974	897,100
21	Vehicle Service Center	163,635	198,459	207,379
22	Reserve Account Section	52,620	143,010	220,144
23	Building Standards and Facelift	70,471	89,217	87,003
32	Emergency Management	61,131	83,095	89,114
<b>Total General Fund Expenditures</b>		<b>7,994,133</b>	<b>8,395,024</b>	<b>9,280,549</b>
<b>Fund 02 - Water and Sewer Fund</b>				
24	Water/Sewer Customer Service	505,520	563,940	609,617
25	Water Maintenance Section	505,918	533,630	577,224
26	Sewer Maintenance Section	475,804	588,776	621,294
27	Water Production and Treatment	717,084	779,899	816,919
28	Wastewater Treatment	455,707	509,410	515,600
29	Water/Sewer Utilities Director	86,385	101,251	108,753
30	Water/Sewer Reserve Account Section	2,320,096	2,378,033	2,363,500
31	Water/Sewer Data Processing	74,246	97,211	101,343
<b>Total Water &amp; Sewer Fund Expenditures</b>		<b>5,140,760</b>	<b>5,552,150</b>	<b>5,714,250</b>



## Summary of All Expenditures by Account

Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
Fund 03 -	Tourism Fund	173,057	84,000	37,000
Fund 05 -	Tub Grinding Operations	6,005	4,900	59,300
Fund 09 -	Parks, Recreation and Special Projects	32,131	115,000	112,000
Fund 25 -	Fire Apparatus I&S Fund	0	61,166	61,166
Fund 29 -	Police Club 100 Fund	2,294	3,000	3,000
Fund 31 -	Fire Equipment Fund	3,055	2,000	0
Fund 32 -	Police Grants Fund	94,485	58,000	77,000
Fund 40 -	M/C Building Security Fund	2,584	8,000	6,000
Fund 45 -	G/O Refunding Bonds Series 1995	201,531	203,410	199,660
Fund 46 -	G/O Refunding Bonds Series 2002	502,678	500,678	498,978
Fund 47 -	C/O Series 2002	113,291	110,591	113,191
Fund 48 -	Texas Plains Trail	24,512	53,986	53,986
Fund 49 -	Supplemental Environmental Projects	0	20,000	0
Fund 50 -	M/C Technology Fund	14,844	13,000	6,250
Fund 52 -	C/O Series 2006	1,205,803	3,517,475	3,357,475
Fund 61 -	Youth Facility Fund	0	395,000	0
Fund 65 -	Capital Equipment Fund	551,782	600,500	555,000
<b>Total of Operating Expenditures</b>		<b>16,062,945</b>	<b>19,697,880</b>	<b>20,134,805</b>
<b>Ending Fund Balances</b>		<b>5,628,011</b>	<b>1,452,479</b>	<b>469,836</b>
<b>Total Operating Budget</b>		<b>21,690,956</b>	<b>21,150,359</b>	<b>20,604,641</b>

## Fund 01 - General Fund Detailed Revenue Estimates



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>General Fund</b>				
<b>Taxes</b>				
31001	Ad Valorem Taxes	1,355,636	1,330,000	1,383,000
31002	Taxes Prior	68,860	57,000	57,000
31003	Penalty and Interest	37,102	28,500	28,500
31004	Discounts	(37,719)	(38,500)	(38,500)
31006	Late Rendition Penalty	5,120	3,500	4,850
31015	Sales and Use Tax	2,649,904	2,400,000	2,448,000
		<u>4,078,903</u>	<u>3,780,500</u>	<u>3,882,850</u>
<b>Gross Receipts Tax</b>				
31101	AT&T	81,850	83,000	83,000
31102	X-Cel Energy (Southwestern Public Service)	347,320	300,000	550,000
31103	Texas Gas	218,725	193,000	250,000
31104	Cable One	106,975	90,500	100,000
31105	Telecommunications	19,730	24,000	20,000
		<u>774,600</u>	<u>690,500</u>	<u>1,003,000</u>
<b>License and Permits</b>				
31201	Zoning and Plat Fees	1,092	750	1,000
31202	Mechanical Permits	1,033	700	1,000
31203	Animal Shelter Fees	14,564	7,500	16,000
31204	Alcoholic Beverages	8,887	6,000	7,000
31205	Building Permits	26,095	14,000	15,000
31207	Electrical Permits	3,975	4,000	6,000
31208	Lease Agreements	3,300	3,800	14,000
31211	Moving Permits	75	75	50
		<u>59,021</u>	<u>36,825</u>	<u>60,050</u>
<b>Fines and Forfeits</b>				
31301	Municipal Court	199,874	240,000	160,000
31302	Court Operations Fund	806	650	650
31303	Delinquent Fines and Court Cost	0	0	60,000
31304	Bonds on Fines	(3,031)	(5,000)	(3,500)
31305	Court Costs	113,944	135,000	100,000
		<u>311,593</u>	<u>370,650</u>	<u>317,150</u>
<b>Service Charges</b>				
31401	Birth Certificates	1,417	1,250	1,275
31402	Vital Statistics	25,441	18,799	21,000
31403	Swimming Admissions	8,188	10,500	10,500
31404	Sale of City Assets	54,927	0	0

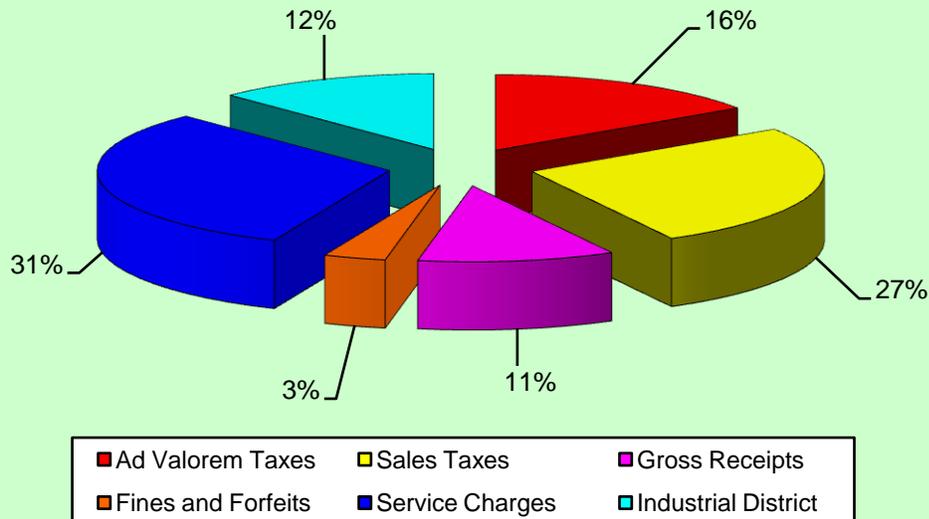
## Fund 01 - General Fund Detailed Revenue Estimates



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
31405	Refuse Collection	1,363,423	1,500,000	1,713,700
31406	Vector Control	131,727	130,000	130,000
31407	Miscellaneous Revenue	41,359	35,000	40,000
31408	Interest from Investments	76,673	55,000	55,000
31409	Refuse Penalty and Interest	26,377	26,500	28,000
31410	Insufficient Check Fees	0	0	0
31411	Housing Authority in Lieu of Taxes	5,724	5,000	5,500
31412	False Alarm Fees	385	250	300
31414	Industrial District Contracts	985,781	1,065,750	1,132,350
31415	Alley Paving Projects	0	0	0
31416	Purchase Card Rebates	0	0	5,000
31418	Solid Waste Tipping Fees	132,437	130,500	144,500
31421	Reimbursement Grants	0	0	45,000
31425	BISD SRO Reimbursement	13,178	18,000	22,000
31426	State Grants	(32,440)	0	0
31431	Jail Fees for Care of Prisoners	0	0	0
31435	County Fire/Emergency Services Contract	37,500	30,000	35,000
31436	Radio Dispatching Contracts	82,000	90,000	90,000
31525	From W/S Fund for Services Rendered	0	400,000	538,374
		<u>2,954,097</u>	<u>3,516,549</u>	<u>4,017,499</u>

<b>Total General Fund Revenues</b>	<b>8,178,214</b>	<b>8,395,024</b>	<b>9,280,549</b>
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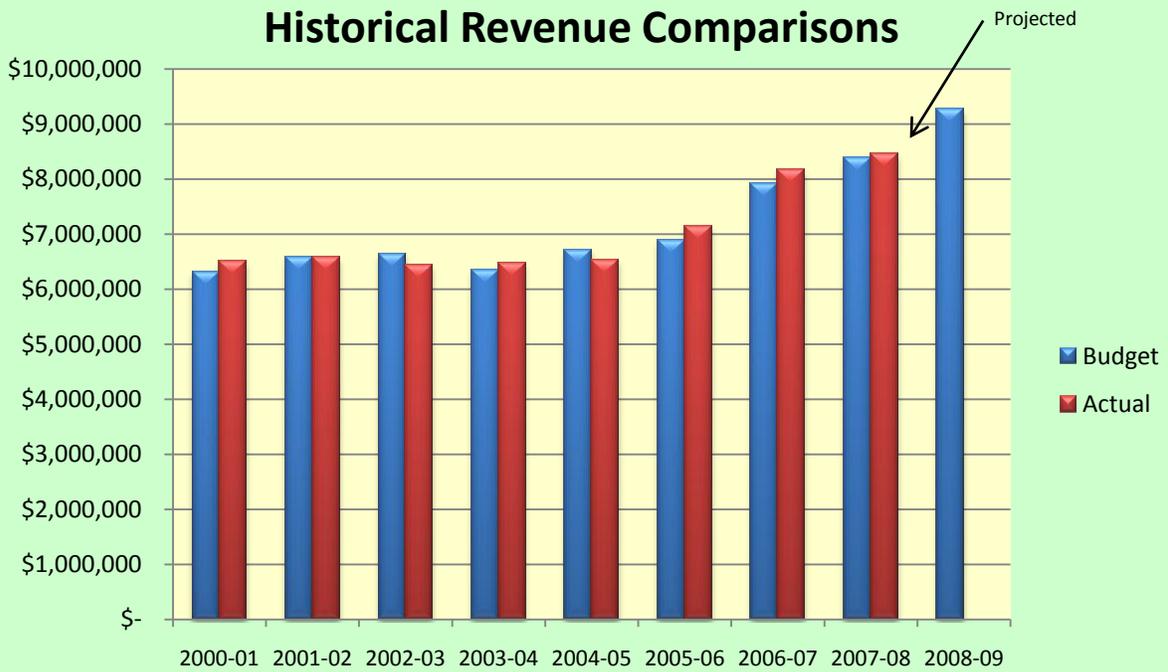
### Detailed Revenue



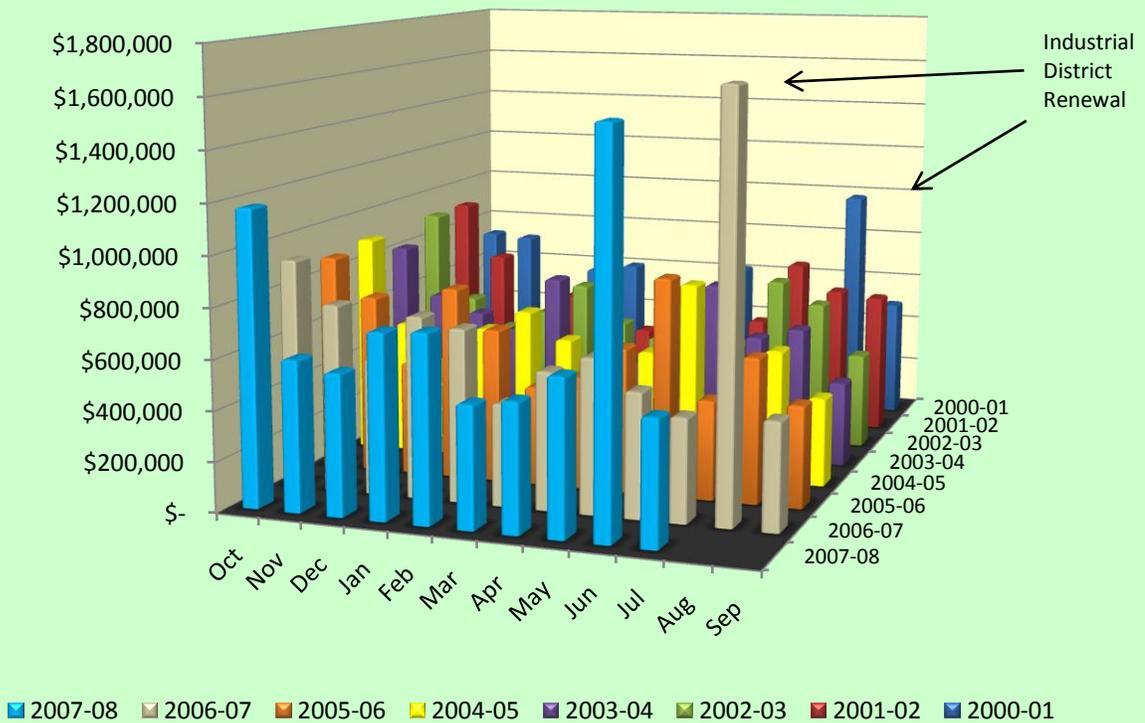
Fund 01 - General Fund  
Historical Revenues



Historical Revenue Comparisons



Historical Revenue by Month



## Fund 01 - General Fund Data Processing



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
401-111	Salaries - Regular	5,435	6,561	9,222
401-112	Salaries - Overtime	0	25	100
401-121	Retirement - TMRS	1,035	1,065	1,542
401-122	Social Security	91	96	135
401-123	Worker's Compensation	15	29	47
401-125	Group Insurance	1,625	1,739	1,012
		<u>8,201</u>	<u>9,515</u>	<u>12,058</u>
<b>Contractual and Miscellaneous Services</b>				
401-211	Postage	337	400	400
401-212	Communications	276	300	275
401-213	Printing	212	200	225
401-215	Travel	0	0	0
401-220	Insurances	105	150	150
401-253	Outside Professional	5,438	6,000	6,000
401-254	Special Services	600	750	700
		<u>6,968</u>	<u>7,800</u>	<u>7,750</u>
<b>General Services</b>				
401-314	Office Supplies	431	500	550
401-316	Wearing Apparel	0	100	100
401-317	Photo and Duplicating	6	50	30
401-318	Tools and Equipment	4	10	10
401-332	Other Supplies	11	25	40
		<u>452</u>	<u>685</u>	<u>730</u>
<b>Machinery and Equipment Maintenance</b>				
401-413	Office Equipment Maintenance	0	50	50
401-414	Equipment Maintenance	100	500	550
401-418	Software and Maintenance	8,231	8,500	8,500
		<u>8,331</u>	<u>9,050</u>	<u>9,100</u>
<b>Total Operating Budget</b>		<b>23,952</b>	<b>27,050</b>	<b>29,638</b>
<b>Capital Outlay</b>				
401-513	Office Equipment	0	700	0
401-535	Capital Lease Purchase Payments	3,764	4,110	1,710
		<u>3,764</u>	<u>4,810</u>	<u>1,710</u>
<b>Total Departmental Budget</b>		<b>27,716</b>	<b>31,860</b>	<b>31,348</b>

## Fund 01 - General Fund Administration



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
402-111	Salaries - Regular	52,904	61,232	85,678
402-112	Salaries - Overtime	301	200	500
402-113	Salaries - Seasonal and Part-time	3,000	3,000	4,000
402-121	Retirement - TMRS	9,404	9,930	14,254
402-122	Social Security	254	497	889
402-123	Worker's Compensation	133	284	451
402-125	Group Insurance	5,225	5,632	6,904
		<u>71,221</u>	<u>80,775</u>	<u>112,676</u>
<b>Contractual and Miscellaneous Services</b>				
402-211	Postage	577	750	700
402-212	Communications	4,275	4,900	4,900
402-213	Printing	50	500	400
402-214	Public Notices	1,578	2,450	3,500
402-215	Travel	7,789	11,225	11,650
402-216	Auto Allowance	0	0	0
402-217	Records Management	45	1,200	2,000
402-220	Insurances	1,173	1,600	2,400
402-223	Bonds	100	150	150
402-231	Equipment Rental	0	200	0
402-236	Staff Training	1,125	3,500	4,000
402-251	Utilities	5,118	5,400	5,000
402-252	Dues and Subscriptions	4,812	4,750	5,000
402-253	Outside Professional	2,464	6,800	6,500
402-254	Special Services	9,144	9,300	9,000
402-256	Laundry	70	75	250
402-260	Pest and Germ Control	65	300	300
402-262	Janitorial Service	150	0	0
402-263	Contract Labor	47,750	48,000	51,500
		<u>86,285</u>	<u>101,100</u>	<u>107,250</u>
<b>General Services</b>				
402-312	Chemical Supplies	0	0	0
402-313	Books and Educational	842	700	700
402-314	Office Supplies	3,352	3,250	3,500
402-315	Food Supplies	61	900	1,000
402-316	Wearing Apparel	123	300	250
402-317	Photo and Duplicating Supplies	4,488	4,250	4,800
402-318	Tools and Equipment	0	0	0
402-319	Vital Statistics	4,111	2,800	2,800

Fund 01 - General Fund  
Administration



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>General Services - Continued</b>				
402-321	Janitorial Supplies	869	1,200	1,100
402-323	Gas and Oil	70	0	0
402-325	Election Supplies and Expenses	8,890	8,500	10,000
402-330	Personnel Services	7,163	6,300	6,500
402-332	Other Supplies	2,428	2,400	2,000
		<u>32,397</u>	<u>30,600</u>	<u>32,650</u>
<b>Machinery and Equipment Maintenance</b>				
402-413	Office Equipment Maintenance	123	800	800
402-414	Equipment Maintenance	2,279	3,000	3,750
402-418	Software and Maintenance	3,966	14,600	8,000
402-421	Building Maintenance	0	0	0
		<u>6,368</u>	<u>18,400</u>	<u>12,550</u>
<b>Total Operating Budget</b>		<b>196,271</b>	<b>230,875</b>	<b>265,126</b>
<b>Capital Outlay</b>				
402-513	Office Equipment	0	1,200	0
402-514	Other Equipment	0	0	0
402-535	Capital Leases Purchase Payments	1,157	1,266	530
		<u>1,157</u>	<u>2,466</u>	<u>530</u>
<b>Total Departmental Budget</b>		<b>197,428</b>	<b>233,341</b>	<b>265,656</b>

## Fund 01 - General Fund Animal Control



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
403-111	Salaries - Regular	70,425	81,214	86,328
403-112	Salaries - Overtime	7,003	14,000	14,000
403-113	Salaries - Seasonal and Part-time	0	0	0
403-114	Salaries - Holiday Pay	692	0	0
403-121	Retirement - TMRS	13,276	15,390	16,594
403-122	Social Security	1,162	1,381	1,455
403-123	Worker's Compensation	1,404	2,790	3,401
403-125	Group Insurance	10,949	11,959	17,592
		<u>104,911</u>	<u>126,734</u>	<u>139,370</u>
<b>Contractual and Miscellaneous Services</b>				
403-200	Sanitary Landfill	2,677	3,000	2,000
403-211	Postage	92	40	80
403-212	Communications	447	475	400
403-213	Printing	6	50	100
403-214	Public Notices	0	100	100
403-215	Travel	1,265	2,750	2,500
403-220	Insurances	1,747	2,000	2,000
403-231	Equipment & Land Rental	35	0	0
403-251	Utilities	5,017	5,400	6,000
403-252	Dues and Subscriptions	145	150	100
403-253	Outside Professional	2,572	1,000	2,000
403-254	Special Services	1,777	150	150
403-255	Damage Claims	0	0	0
403-256	Laundry	51	0	450
403-259	Refunds	0	0	0
403-260	Pest and Germ Control	199	350	200
		<u>16,030</u>	<u>15,465</u>	<u>16,080</u>
<b>General Services</b>				
403-312	Chemical Supplies	1,880	1,800	1,800
403-313	Books and Educational	110	100	100
403-314	Office Supplies	628	600	600
403-315	Food Supplies	130	2,000	700
403-316	Wearing Apparel	1,117	1,100	1,800
403-317	Photo and Duplicating Supplies	36	100	100
403-318	Tools and Equipment	52	650	650
403-321	Janitorial Supplies	1,790	1,900	1,900

Fund 01 - General Fund  
Animal Control



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>General Services - Continued</b>				
403-323	Gas and Oil	5,096	5,900	5,900
403-324	Welding Supplies	0	0	0
403-326	Lube, Oil, and Gas	0	0	0
403-332	Other Supplies	5,665	1,600	1,500
		<u>16,504</u>	<u>15,750</u>	<u>15,050</u>
<b>Machinery and Equipment Maintenance</b>				
403-411	Motor Vehicle Maintenance	1,716	1,900	1,800
403-412	Machinery Maintenance	0	250	0
403-413	Office Equipment Maintenance	0	200	200
403-414	Equipment Maintenance	89	300	200
403-418	Software and Maintenance	10	300	200
403-421	Building Maintenance	5,177	1,500	1,500
403-425	Miscellaneous Repairs	16	500	300
		<u>7,008</u>	<u>4,950</u>	<u>4,200</u>
<b>Total Operating Budget</b>		<b>144,453</b>	<b>162,899</b>	<b>174,700</b>
<b>Capital Outlay</b>				
403-511	New Vehicles	0	0	0
403-512	Machinery and Equipment	0	0	0
403-513	Office Equipment	0	0	0
403-514	Other Equipment	0	0	0
403-521	Building Improvements	0	0	57,000
403-530	Equipment Fund Payments	0	0	0
403-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>0</u>	<u>57,000</u>
<b>Total Departmental Budget</b>		<b>144,453</b>	<b>162,899</b>	<b>231,700</b>

## Fund 01 - General Fund Central Dispatching



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
404-111	Salaries - Regular	178,261	203,454	215,974
404-112	Salaries - Overtime	7,864	8,500	10,000
404-113	Salaries - Seasonal and Part-time	0	5,000	2,500
404-114	Salaries - Holiday Pay	7,943	8,000	8,500
404-121	Retirement - TMRS	33,025	35,554	38,782
404-122	Social Security	2,426	3,182	3,180
404-123	Worker's Compensation	684	990	1,185
404-125	Group Insurance	33,690	38,271	39,043
		<u>263,893</u>	<u>302,951</u>	<u>319,164</u>
<b>Total Operating Budget</b>		263,893	302,951	319,164
<b>Total Departmental Budget</b>		263,893	302,951	319,164

Fund 01 - General Fund  
Central Dispatching



Account	Description	Actual 2005 - 2006	Budgeted 2006 - 2007	Proposed 2007 - 2008
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## Fund 01 - General Fund Fire Department



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
405-111	Salaries - Regular	696,312	705,705	725,569
405-112	Salaries - Overtime	157,817	110,000	160,000
405-113	Salaries - Seasonal and Part-time	0	0	0
405-114	Salaries - Holiday Pay	26,988	32,000	32,000
405-121	Retirement - TMRS	148,873	137,025	151,766
405-122	Social Security	12,987	11,400	12,354
405-123	Worker's Compensation	14,583	29,754	38,997
405-124	Insurance - Hazard	0	400	400
405-125	Group Insurance	100,484	104,408	105,159
		<u>1,158,044</u>	<u>1,130,692</u>	<u>1,226,245</u>
<b>Contractual and Miscellaneous Services</b>				
405-211	Postage	185	225	275
405-212	Communications	3,013	2,400	3,000
405-213	Printing	564	390	350
405-214	Public Notices	457	350	350
405-215	Travel	515	4,500	3,500
405-220	Insurances	5,559	12,400	12,500
405-231	Equipment Rental	260	100	100
405-251	Utilities	12,387	13,000	13,500
405-252	Dues and Subscriptions	973	550	4,000
405-253	Outside Professional	480	10,500	750
405-254	Special Services	5,928	5,800	6,000
405-255	Damage Claims	0	100	100
405-256	Laundry	2,639	4,900	4,000
405-260	Pest and Germ Control	113	325	325
		<u>33,073</u>	<u>55,540</u>	<u>48,750</u>
<b>General Services</b>				
405-310	Police Ammunition	0	0	0
405-311	Agriculture	279	250	250
405-312	Chemical Supplies	523	500	500
405-313	Books and Educational	713	3,000	2,000
405-314	Office Supplies	2,072	1,800	1,600
405-315	Food Supplies	321	400	750
405-316	Wearing Apparel	24,526	15,000	18,000
405-317	Photo and Duplicating Supplies	532	600	600
405-318	Tools and Equipment	1,869	2,400	2,750
405-321	Janitorial Supplies	2,428	1,400	2,000

Fund 01 - General Fund  
Fire Department



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>General Services - Continued</b>				
405-323	Gas and Oil	9,552	9,900	15,000
405-324	Welding Supplies	398	300	500
405-326	Lube, Oil, and Gas	12	175	175
405-332	Other Supplies	5,078	3,750	5,000
		<u>48,303</u>	<u>39,475</u>	<u>49,125</u>
<b>Machinery and Equipment Maintenance</b>				
405-411	Motor Vehicle Maintenance	10,370	13,500	17,000
405-412	Machinery Maintenance	105	1,000	1,000
405-413	Office Equipment Maintenance	140	500	300
405-414	Equipment Maintenance	17,252	15,000	17,000
405-418	Software and Maintenance	6,451	2,500	2,500
405-421	Building Maintenance	9,034	27,157	12,000
405-425	Miscellaneous Repairs	0	0	0
		<u>43,352</u>	<u>59,657</u>	<u>49,800</u>
<b>Total Operating Budget</b>		<b>1,282,772</b>	<b>1,285,364</b>	<b>1,373,920</b>
<b>Capital Outlay</b>				
405-511	New Vehicles	0	0	0
405-512	Machinery and Equipment	0	0	0
405-513	Office Equipment	0	0	0
405-514	Other Equipment	494	0	0
405-522	Land Improvements	0	0	0
405-530	Equipment Fund Payments	0	30,996	31,050
405-535	Capital Lease Purchase Payments	92,890	26,211	3,690
		<u>93,384</u>	<u>57,207</u>	<u>34,740</u>
<b>Total Departmental Budget</b>		<b>1,376,156</b>	<b>1,342,571</b>	<b>1,408,660</b>

Fund 01 - General Fund  
Fire Prevention



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
406-111	Salaries - Regular	45,318	47,226	48,623
406-112	Salaries - Overtime	508	1,500	2,000
406-114	Holiday Pay	130	0	0
406-121	Retirement - TMRS	7,814	7,876	8,373
406-122	Social Security	685	707	734
406-123	Worker's Compensation	865	1,710	2,152
406-124	Insurance - Hazard	0	0	0
406-125	Group Insurance	3,716	3,986	4,047
		<u>59,036</u>	<u>63,005</u>	<u>65,929</u>
<b>Contractual and Miscellaneous Services</b>				
406-211	Postage	0	100	125
406-212	Communications	882	900	900
406-213	Printing	0	100	50
406-214	Public Notices	0	100	0
406-215	Travel	20	600	750
406-220	Insurances	259	550	550
406-252	Dues and Subscriptions	0	200	0
406-253	Outside Professional	0	0	0
406-254	Special Services	0	0	0
406-256	Laundry	62	250	250
		<u>1,223</u>	<u>2,800</u>	<u>2,625</u>
<b>General Services</b>				
406-312	Chemical Supplies	0	0	0
406-313	Books and Educational	707	500	200
406-314	Office Supplies	0	75	200
406-316	Wearing Apparel	158	800	800
406-317	Photo and Duplicating Supplies	0	75	50
406-318	Tools and Equipment	0	150	200
406-321	Janitorial Supplies	0	0	0
406-323	Gas and Oil	461	850	1,000
406-326	Lube, Oil, and Gas	0	0	0
406-332	Other Supplies	4	50	50
		<u>1,330</u>	<u>2,500</u>	<u>2,500</u>

Fund 01 - General Fund  
Fire Prevention



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Machinery and Equipment Maintenance</b>				
406-411	Motor Vehicle Maintenance	1,500	400	400
406-412	Machinery Maintenance	0	0	0
406-413	Office Equipment Maintenance	0	0	0
406-414	Equipment Maintenance	0	100	150
406-418	Software and Maintenance	0	0	150
406-421	Building Maintenance	0	900	200
		1,500	1,400	900
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<b>Total Operating Budget</b>		63,089	69,705	71,954
<hr/>				
<b>Capital Outlay</b>				
406-511	New Vehicles	0	0	0
406-512	Machinery and Equipment	0	0	0
406-513	Office Equipment	0	0	0
406-514	Other Equipment	0	0	0
406-535	Capital Lease Purchase Payments	0	0	0
		0	0	0
<hr/>				
<b>Total Departmental Budget</b>		63,089	69,705	71,954

## Fund 01 - General Fund Code Enforcement



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
407-111	Salaries - Regular	33,170	35,964	115,799
407-112	Salaries - Overtime	0	0	1,000
407-113	Salaries - Part-time	0	0	15,000
407-121	Retirement - TMRS	5,646	5,813	19,319
407-122	Social Security	498	525	2,841
407-123	Worker's Compensation	513	464	2,185
407-125	Group Insurance	3,702	3,986	19,194
		<u>43,529</u>	<u>46,752</u>	<u>175,338</u>
<b>Contractual and Miscellaneous Services</b>				
407-211	Postage	898	1,300	2,500
407-212	Communications	932	1,200	1,600
407-213	Printing	129	225	250
407-214	Public Notices	0	300	250
407-215	Travel	161	400	500
407-220	Insurances	227	500	600
407-231	Machinery & Equipment Rental	0	0	0
407-251	Utilities	2	0	0
407-252	Dues and Subscriptions	241	325	300
407-253	Outside Professional	0	400	750
407-254	Special Services	0	0	0
407-255	Damage Claims	418	0	0
407-257	Contract Mowing	82,487	90,000	70,000
407-259	Refunds	0	0	0
		<u>85,495</u>	<u>94,650</u>	<u>76,750</u>
<b>General Services</b>				
407-312	Chemical Supplies	75	50	750
407-313	Books and Educational	298	250	250
407-314	Office Supplies	250	250	250
407-316	Wearing Apparel	138	300	1,000
407-317	Photo and Duplicating Supplies	301	350	350
407-318	Tools and Equipment	859	1,500	1,500
407-321	Janitorial Supplies	2	0	0
407-323	Gas and Oil	7,060	7,000	10,000
407-326	Lube, Grease, and Oil	32	150	150
407-332	Other Supplies	345	300	300
		<u>9,360</u>	<u>10,150</u>	<u>14,550</u>

Fund 01 - General Fund  
Code Enforcement



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Machinery and Equipment Maintenance</b>				
407-411	Motor Vehicle Maintenance	401	1,000	1,000
407-412	Machinery Maintenance	3,738	2,000	3,000
407-413	Office Equipment Maintenance	0	200	0
407-414	Equipment Maintenance	4,271	1,200	1,200
407-418	Software and Maintenance	1,260	500	500
		<u>9,670</u>	<u>4,900</u>	<u>5,700</u>
<hr/>				
<b>Total Operating Budget</b>		148,054	156,452	272,338
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<b>Capital Outlay</b>				
407-511	New Vehicles	0	0	0
407-512	New Equipment	0	0	0
407-514	Other Equipment	4,498	0	0
407-521	Building Improvements	0	0	0
407-530	Equipment Fund Payments	0	12,552	11,964
407-535	Capital Lease Purchase Payments	0	0	0
		<u>4,498</u>	<u>12,552</u>	<u>11,964</u>
<hr/>				
<b>Total Departmental Budget</b>		152,552	169,004	284,302

Fund 01 - General Fund  
 Legal Department



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Contractual and Miscellaneous Services</b>				
408-215	Travel	0	0	0
408-252	Dues and Subscriptions	0	0	0
408-253	Outside Professional	20,272	25,000	20,000
408-254	Special Services	0	500	500
		<u>20,272</u>	<u>25,500</u>	<u>20,500</u>
<b>General Services</b>				
408-313	Books and Educational	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Operating Budget</b>		20,272	25,500	20,500
<b>Total Departmental Budget</b>		20,272	25,500	20,500

Fund 01 - General Fund  
*Legal Department*



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
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## Fund 01 - General Fund Park Department



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
409-111	Salaries - Regular	191,465	209,007	194,951
409-112	Salaries - Overtime	5,793	8,000	8,000
409-113	Salaries - Seasonal and Part-time	8,406	9,000	9,000
409-114	Salaries - Holiday Pay	762	0	0
409-121	Retirement - TMRS	33,692	35,077	33,568
409-122	Social Security	3,479	3,835	3,631
409-123	Worker's Compensation	5,409	10,216	10,068
409-125	Group Insurance	39,386	42,328	35,119
		<u>288,392</u>	<u>317,463</u>	<u>294,337</u>
<b>Contractual and Miscellaneous Services</b>				
409-211	Postage	8	100	50
409-212	Communications	496	1,100	750
409-213	Printing	20	100	100
409-214	Public Notices	24	150	300
409-215	Travel	451	800	750
409-220	Insurances	3,617	4,800	4,800
409-231	Equipment and Land Rental	281	500	750
409-251	Utilities	27,001	25,000	27,500
409-252	Dues and Subscriptions	80	200	100
409-253	Outside Professional	220	800	1,000
409-254	Special Services	4,360	5,000	4,000
409-255	Damage Claims	0	0	0
409-257	Contract Mowing	0	0	0
409-259	Refunds	0	0	0
409-260	Pest and Germ Control	1,938	2,500	2,500
409-262	Janitorial Service	1,320	1,350	1,350
409-263	Contract Labor	0	0	0
409-265	Vector Control	(599)	4,400	4,000
		<u>39,217</u>	<u>46,800</u>	<u>47,950</u>
<b>General Services</b>				
409-305	Huber Park Agriculture	7,527	3,900	4,500
409-306	Huber Park Chemicals	280	2,900	2,000
409-311	Agriculture	3,326	2,150	3,500
409-312	Chemical Supplies	6,293	2,000	3,500
409-313	Books and Educational	0	300	300
409-314	Office Supplies	231	500	500
409-315	Food Supplies	1,501	1,600	1,600
409-316	Wearing Apparel	3,488	4,000	4,000

## Fund 01 - General Fund Park Department



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>General Services - Continued</b>				
409-317	Photo and Duplicating Supplies	68	75	75
409-318	Tools and Equipment	3,522	4,000	4,250
409-321	Janitorial Supplies	3,903	3,000	4,000
409-323	Gas and Oil	20,204	19,000	22,000
409-324	Welding Supplies	278	700	700
409-326	Lube, Grease, and Oil	83	50	75
409-332	Other Supplies	3,072	4,750	4,000
		<u>53,776</u>	<u>48,925</u>	<u>55,000</u>
<b>Machinery and Equipment Maintenance</b>				
409-411	Motor Vehicle Maintenance	9,364	7,000	6,500
409-412	Machinery Maintenance	13,307	7,000	6,500
409-413	Office Equipment Maintenance	0	50	0
409-414	Equipment Maintenance	887	1,200	1,200
409-415	Playground Equipment	0	0	1,000
409-416	Park Equipment	0	1,900	1,900
409-421	Building Maintenance	3,399	3,250	3,000
409-422	Rights of Way	0	0	0
409-425	Miscellaneous Repairs	12	100	100
409-426	Light System	10,044	3,800	7,000
409-427	Park Improvements Maintenance	20,556	16,500	20,000
		<u>57,569</u>	<u>40,800</u>	<u>47,200</u>
<b>Total Operating Budget</b>		<b>438,954</b>	<b>453,988</b>	<b>444,487</b>
<b>Capital Outlay</b>				
409-511	New Vehicles	0	0	0
409-512	Machinery and Equipment	475	0	0
409-513	Office Equipment	0	0	0
409-514	Other Equipment	12,066	0	0
409-515	Playground Equipment	0	0	0
409-516	Park Equipment	0	0	0
409-518	Parks Special Projects	0	0	0
409-527	Park Improvement	0	0	0
409-530	Equipment Fund Payments	0	11,424	10,920
409-535	Capital Lease Purchase Payments	7,291	6,900	2,875
		<u>19,832</u>	<u>18,324</u>	<u>13,795</u>
<b>Total Departmental Budget</b>		<b>458,786</b>	<b>472,312</b>	<b>458,282</b>

## Fund 01 - General Fund Planning and Zoning



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
410-111	Salaries - Regular	86,070	92,394	99,052
410-112	Salaries - Overtime	0	0	500
410-121	Retirement - TMRS	14,668	14,935	16,466
410-122	Social Security	387	461	504
410-123	Worker's Compensation	204	407	498
410-125	Group Insurance	10,203	11,708	11,101
		<u>111,532</u>	<u>119,905</u>	<u>128,121</u>
<b>Contractual and Miscellaneous Services</b>				
410-211	Postage	1,278	1,250	1,750
410-212	Communications	1,025	1,200	1,150
410-213	Printing	150	300	150
410-214	Public Notices	1,324	1,200	1,750
410-215	Travel	160	350	400
410-220	Insurances	727	1,600	1,600
410-223	Bonds	0	100	0
410-250	Lighting Fixture Rental	175,526	212,000	215,000
410-252	Dues and Subscriptions	357	500	650
410-253	Outside Professional	120	2,250	37,000
410-254	Special Services	445	2,250	1,000
410-255	Damage Claims	0	0	0
410-257	Contract Mowing	0	0	0
410-259	Refunds	0	0	0
		<u>181,112</u>	<u>223,000</u>	<u>260,450</u>
<b>General Services</b>				
410-313	Books and Educational	759	450	425
410-314	Office Supplies	1,248	900	1,000
410-316	Wearing Apparel	0	0	0
410-317	Photo and Duplicating Supplies	1,361	1,400	1,400
410-318	Tools and Equipment	0	40	50
410-323	Gas and Oil	1,725	1,500	1,900
410-332	Other Supplies	158	200	175
		<u>5,251</u>	<u>4,490</u>	<u>4,950</u>

Fund 01 - General Fund  
 Planning and Zoning



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Machinery and Equipment Maintenance</b>				
410-411	Motor Vehicle Maintenance	709	400	500
410-412	Machinery Maintenance	0	0	0
410-413	Office Equipment Maintenance	410	700	750
410-414	Equipment Maintenance	380	50	50
410-417	Access TV Channel	0	750	0
410-418	Software and Maintenance	530	750	1,000
		<u>2,029</u>	<u>2,650</u>	<u>2,300</u>
<b>Total Operating Budget</b>				
		299,924	350,045	395,821
<b>Capital Outlay</b>				
410-511	New Vehicles	0	0	0
410-513	Office Equipment	0	0	0
410-514	Street Lighting Fixtures	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Departmental Budget</b>				
		299,924	350,045	395,821

## Fund 01 - General Fund Police Department



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
411-111	Salaries - Regular	889,942	1,022,034	1,111,285
411-112	Salaries - Overtime	125,698	95,000	120,000
411-113	Salaries - Seasonal and Part-time	7,693	25,000	25,000
411-114	Salaries - Holiday Pay	24,072	30,000	30,000
411-121	Retirement - TMRS	182,641	185,409	208,616
411-122	Social Security	14,951	18,544	20,201
411-123	Worker's Compensation	29,283	58,979	65,012
411-124	Insurance - Hazard	0	610	610
411-125	Group Insurance	132,001	166,651	146,405
411-126	Law Enforcement Liability	14,477	15,500	15,500
		<u>1,420,758</u>	<u>1,617,727</u>	<u>1,742,629</u>
<b>Contractual and Miscellaneous Services</b>				
411-209	Canine Care	1,282	0	0
411-210	Printed Forms	948	1,200	1,000
411-211	Postage	1,561	1,600	1,600
411-212	Communications	17,121	13,500	14,000
411-213	Printing	241	900	1,200
411-214	Public Notices	1,134	1,000	1,500
411-215	Travel	9,936	9,000	9,000
411-218	County Care of Prisoners	0	0	0
411-220	Insurances	5,346	10,000	10,000
411-223	Bonds	200	300	300
411-231	Equipment Rental	0	0	0
411-240	Police Community Relations	535	450	0
411-241	Police Training	10,343	11,000	10,000
411-243	Police Accreditation Program	0	0	0
411-251	Utilities	18,204	19,000	21,000
411-252	Dues and Subscriptions	1,588	1,200	1,500
411-253	Outside Professional	2,714	2,400	2,400
411-254	Special Services	4,249	3,000	2,000
411-255	Damage Claims	0	500	500
411-256	Laundry	10,901	12,000	13,500
411-258	Dare Expenses	0	0	0
411-260	Pest and Germ Control	169	350	350
411-262	Janitorial Service	150	1,000	1,000
		<u>86,622</u>	<u>88,400</u>	<u>90,850</u>

## Fund 01 - General Fund Police Department



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>General Services</b>				
411-310	Police Ammunition	2,803	3,500	4,500
411-312	Chemical Supplies	596	600	1,000
411-313	Books and Educational	486	500	550
411-314	Office Supplies	9,142	5,500	6,500
411-315	Food Supplies	1,798	2,500	3,250
411-316	Wearing Apparel	17,362	15,000	15,000
411-317	Photo and Duplicating Supplies	7,881	9,000	11,000
411-318	Tools and Equipment	491	850	850
411-321	Janitorial Supplies	4,462	2,500	2,500
411-323	Gas and Oil	43,021	48,500	55,000
411-326	Lube, Grease, and Oil	17	0	0
411-332	Other Supplies	12,037	7,000	7,000
		<u>100,096</u>	<u>95,450</u>	<u>107,150</u>
<b>Machinery and Equipment Maintenance</b>				
411-411	Motor Vehicle Maintenance	24,527	14,000	15,500
411-412	Machinery Maintenance	522	500	500
411-413	Office Equipment Maintenance	2,068	1,400	1,400
411-414	Equipment Maintenance	15,250	8,500	10,356
411-418	Software and Maintenance	3,198	19,200	21,000
411-421	Building Maintenance	23,894	25,000	25,000
		<u>69,459</u>	<u>68,600</u>	<u>73,756</u>
<b>Total Operating Budget</b>		<b>1,676,935</b>	<b>1,870,177</b>	<b>2,014,385</b>
<b>Capital Outlay</b>				
411-511	New Vehicles	0	0	0
411-512	Machinery & Equipment	0	0	0
411-513	Office Equipment	0	0	0
411-514	Other Equipment	0	8,700	21,000
411-519	Grant for Police Equipment	0.00	0.00	6,510.00
411-530	Equipment Fund Payments	0	75,534	129,550
411-535	Capital Lease Purchase Payments	15,701	25,710	33,990
		<u>15,701</u>	<u>109,944</u>	<u>191,050</u>
<b>Total Departmental Budget</b>		<b>1,692,636</b>	<b>1,980,121</b>	<b>2,205,435</b>

Fund 01 - General Fund  
Public Works Director



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
412-111	Salaries - Regular	118,911	132,774	137,534
412-112	Salaries - Overtime	0	200	200
412-114	Salaries - Holiday Pay	0	0	0
412-121	Retirement - TMRS	15,980	21,494	22,781
412-122	Social Security	1,647	1,928	1,997
412-123	Worker's Compensation	2,154	4,529	6,444
412-125	Group Insurance	18,947	21,629	21,938
		<u>157,639</u>	<u>182,554</u>	<u>190,894</u>
<b>Contractual and Miscellaneous Services</b>				
412-211	Postage	45	150	150
412-212	Communications	940	800	1,000
412-213	Printing	0	450	100
412-214	Public Notices	0	0	0
412-215	Travel	329	1,800	1,800
412-220	Insurances	1,414	1,500	1,500
412-252	Dues and Subscriptions	1,595	1,400	1,000
412-253	Outside Professional	233	0	0
412-254	Special Services	0	0	0
412-255	Damage Claims	0	0	0
		<u>4,556</u>	<u>6,100</u>	<u>5,550</u>
<b>General Services</b>				
412-313	Books and Educational	0	0	100
412-314	Office Supplies	439	450	750
412-316	Wearing Apparel	197	300	1,000
412-317	Photo and Duplicating Supplies	282	150	100
412-318	Tools and Equipment	341	500	750
412-321	Janitorial Supplies	0	0	100
412-323	Gas and Oil	4,364	4,000	5,000
412-324	Welding Supplies	0	0	0
412-331	Safety Program	684	1,000	1,500
412-332	Other Supplies	1,571	400	400
		<u>7,878</u>	<u>6,800</u>	<u>9,700</u>

Fund 01 - General Fund  
Public Works Director



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Machinery and Equipment Maintenance</b>				
412-411	Motor Vehicle Maintenance	1,261	1,000	1,200
412-412	Machinery Maintenance	0	150	0
412-413	Office Equipment Maintenance	90	300	300
412-414	Equipment Maintenance	233	400	400
412-418	Software and Maintenance	0	400	2,500
		<u>1,584</u>	<u>2,250</u>	<u>4,400</u>
<hr/>				
<b>Total Operating Budget</b>		171,657	197,704	210,544
<hr/>				
<b>Capital Outlay</b>				
412-511	New Vehicles	0	0	0
412-513	Office Equipment	0	0	0
412-514	Other Equipment	494	0	0
412-530	Equipment Fund Payments	0	0	0
412-535	Capital Lease Purchase Payments	3,161	0	0
		<u>3,655</u>	<u>0</u>	<u>0</u>
<hr/>				
<b>Total Departmental Budget</b>		175,312	197,704	210,544

Fund 01 - General Fund  
Recreation



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
413-111	Salaries - Regular	0	0	0
413-112	Salaries - Overtime	0	500	500
413-113	Salaries - Seasonal	29,336	20,000	20,000
413-121	Retirement - TMRS	0	0	0
413-122	Social Security	2,244	1,645	1,568
413-123	Worker's Compensation	365	972	974
413-125	Group Insurance	0	0	0
		<u>31,945</u>	<u>23,117</u>	<u>23,042</u>
<b>Contractual and Miscellaneous Services</b>				
413-211	Postage	0	15	15
413-212	Communications	201	450	500
413-213	Printing	0	50	50
413-214	Public Notices	36	50	50
413-215	Travel	0	0	0
413-216	Auto Allowance	0	0	0
413-220	Insurances	937	2,100	4,000
413-231	Equipment Rental	0	0	0
413-251	Utilities	8,984	8,250	20,000
413-252	Dues and Subscriptions	0	0	0
413-253	Outside Professional	770	850	850
413-254	Special Services	235	50	50
413-260	Pest and Germ Control	275	350	350
413-261	Change Fund	0	50	0
413-262	Janitorial Service	8,400	8,500	8,500
		<u>19,838</u>	<u>20,715</u>	<u>34,365</u>
<b>General Services</b>				
413-313	Books and Educational	86	350	350
413-314	Office Supplies	14	100	100
413-315	Food Supplies	85	500	500
413-316	Wearing Apparel	262.00	0.00	0.00
413-317	Photo and Duplicating	0	75	75
413-321	Janitorial Supplies	232	500	500
413-323	Gas and Oil	0	0	0
413-332	Other Supplies	1,136	500	500
		<u>1,815</u>	<u>2,025</u>	<u>2,025</u>
<b>Machinery and Equipment Maintenance</b>				
413-421	Building Maintenance	1,839	1,600	1,700
		<u>1,839</u>	<u>1,600</u>	<u>1,700</u>

Fund 01 - General Fund  
Recreation



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Total Operating Budget</b>		55,437	47,457	61,132
<b>Capital Outlay</b>				
413-513	Office Equipment	0	0	0
413-514	Other Equipment	0	0	0
413-521	Building Improvements	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Departmental Budget</b>		55,437	47,457	61,132

## Fund 01 - General Fund Refuse Collection



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
414-111	Salaries - Regular	230,327	221,751	233,412
414-112	Salaries - Overtime	14,588	10,000	14,000
414-113	Salaries - Seasonal and Part-time	0	0	0
414-121	Retirement - TMRS	41,883	37,461	40,922
414-122	Social Security	3,568	3,475	3,587
414-123	Worker's Compensation	8,574	17,307	18,358
414-125	Group Insurance	41,588	38,311	38,879
		<u>340,528</u>	<u>328,305</u>	<u>349,158</u>
<b>Contractual and Miscellaneous Services</b>				
414-200	Sanitary Landfill	0	0	0
414-211	Postage	4	40	40
414-212	Communications	0	250	200
414-213	Printing	0	50	0
414-214	Public Notices	171	150	200
414-215	Travel	540	450	500
414-220	Insurances	10,515	11,500	12,000
414-231	Equipment Rental	0	0	0
414-252	Dues and Subscriptions	0	0	0
414-253	Outside Professional	242	400	750
414-254	Special Services	0	0	0
414-255	Damage Claims	232	500	500
414-260	Pest and Germ Control	0	0	0
		<u>11,704</u>	<u>13,340</u>	<u>14,190</u>
<b>General Services</b>				
414-312	Chemical Supplies	0	300	300
414-313	Books and Educational	0	200	200
414-314	Office Supplies	2	100	100
414-316	Wearing Apparel	1,724	2,250	2,500
414-317	Photo and Duplicating Supplies	0	0	0
414-318	Tools and Equipment	210	400	400
414-321	Janitorial Supplies	496	200	700
414-322	Street and Sign Marking	0	100	0
414-323	Gas and Oil	49,441	60,000	65,000
414-324	Welding Supplies	0	0	0
414-326	Lube, Grease, and Oil	0	100	100
414-332	Other Supplies	267	11,000	61,000
		<u>52,140</u>	<u>74,650</u>	<u>130,300</u>

Fund 01 - General Fund  
 Refuse Collection



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Machinery and Equipment Maintenance</b>				
414-411	Motor Vehicle Maintenance	31,632	30,000	40,000
414-412	Machinery Maintenance	2,920	4,000	3,000
414-413	Office Equipment Maintenance	0	0	0
414-414	Equipment Maintenance	60	1,000	1,000
414-421	Building Maintenance	0	0	0
414-422	Rights of Way	0	0	0
414-425	Miscellaneous Repairs	0	0	0
		<u>34,612</u>	<u>35,000</u>	<u>44,000</u>
<b>Total Operating Budget</b>				
		438,984	451,295	537,648
<b>Capital Outlay</b>				
414-511	New Vehicles	0	0	0
414-512	Machinery and Equipment	0	0	0
414-513	Office Equipment	0	0	0
414-514	Other Equipment	0	0	0
414-521	Building Improvements	0	0	0
414-530	Equipment Fund Payments	0	97,032	109,956
414-535	Capital Lease Purchase Payments	44,936	49,020	20,425
		<u>44,936</u>	<u>146,052</u>	<u>130,381</u>
<b>Total Departmental Budget</b>				
		483,920	597,347	668,029

## Fund 01 - General Fund Street and Alley Maintenance



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
415-111	Salaries - Regular	165,436	231,380	268,478
415-112	Salaries - Overtime	6,642	8,000	8,000
415-113	Salaries - Seasonal and Part-time	0	0	0
415-121	Retirement - TMRS	28,173	38,694	45,729
415-122	Social Security	2,529	3,471	4,009
415-123	Worker's Compensation	10,916	29,132	35,334
415-125	Group Insurance	23,453	31,891	36,422
		<u>237,149</u>	<u>342,568</u>	<u>397,972</u>
<b>Contractual and Miscellaneous Services</b>				
415-211	Postage	24	20	20
415-212	Communications	606	450	450
415-213	Printing	0	150	150
415-214	Public Notices	0	150	100
415-215	Travel	314	300	300
415-220	Insurances	8,168	9,500	10,500
415-231	Equipment Rental	1,574	1,400	2,000
415-251	Utilities	0	0	0
415-252	Dues and Subscriptions	100	0	100
415-253	Outside Professional	378	400	400
415-254	Special Services	0	0	0
415-255	Damage Claims	15	0	0
415-260	Pest and Germ Control	0	0	0
		<u>11,179</u>	<u>12,370</u>	<u>14,020</u>
<b>General Services</b>				
415-312	Chemical Supplies	941	500	1,500
415-313	Books and Educational	0	0	200
415-314	Office Supplies	31	200	250
415-315	Food Supplies	0	250	0
415-316	Wearing Apparel	2,482	2,250	4,000
415-317	Photo and Duplicating Supplies	0	100	0
415-318	Tools and Equipment	2,405	1,600	2,000
415-321	Janitorial Supplies	750	500	750
415-322	Street and Sign Marking	3,104	3,800	5,000
415-323	Gas and Oil	30,657	37,000	45,000
415-324	Welding Supplies	67	350	350
415-326	Lube, Grease, and Oil	2	100	100
415-332	Other Supplies	1,178	2,300	2,250
		<u>41,617</u>	<u>48,950</u>	<u>61,400</u>

Fund 01 - General Fund  
Street and Alley Maintenance



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Machinery and Equipment Maintenance</b>				
415-411	Motor Vehicle Maintenance	6,091	6,800	10,000
415-412	Machinery Maintenance	15,852	11,000	12,500
415-413	Office Equipment Maintenance	0	100	0
415-414	Equipment Maintenance	187	1,500	2,000
415-418	Computer Hardware & Software	0	2,000	0
415-422	Rights of Way	74,766	198,000	225,000
415-424	Sewer Facilities	0	0	0
415-430	Alley Paving Projects	5,843	1,000	1,000
		102,739	220,400	250,500
<b>Total Operating Budget</b>				
		392,684	624,288	723,892
<b>Capital Outlay</b>				
415-511	New Vehicles	0	0	0
415-512	Machinery and Equipment	1,000	0	0
415-514	Other Equipment	15,907	0	0
415-519	Final Payment - Wilson Street Project	76,347	0	0
415-521	Building Improvements	0	0	0
415-530	Equipment Fund Payments	0	73,110	71,204
415-535	Capital Lease Purchase Payments	21,673	22,506	5,196
		114,927	95,616	76,400
<b>Total Departmental Budget</b>				
		507,611	719,904	800,292

## Fund 01 - General Fund Swimming Pool



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
416-111	Salaries - Regular	0	0	16,513
416-112	Salaries - Overtime	693	500	2,500
416-113	Salaries - Seasonal and Part-time	32,621	25,500	26,000
416-121	Retirement - TMRS	0	0	3,145
416-122	Social Security	2,396	1,989	2,265
416-123	Workers Compensation	615	1,185	2,138
416-125	Group Insurance	0	0	2,023
		<u>36,325</u>	<u>29,174</u>	<u>54,584</u>
<b>Contractual and Miscellaneous Services</b>				
416-211	Postage	0	0	0
416-212	Communications	0	400	250
416-213	Printing	0	50	50
416-214	Public Notices	0	50	50
416-215	Travel	0	0	0
416-220	Insurances	(42)	250	325
416-231	Equipment Rental	0	0	0
416-251	Utilities	93	400	600
416-253	Outside Professional	770	750	750
416-254	Special Services	527	750	750
416-259	Refunds	140	100	100
416-260	Pest and Germ Control	344	500	500
416-261	Change Fund	0	50	50
		<u>1,832</u>	<u>3,300</u>	<u>3,425</u>
<b>General Services</b>				
416-312	Chemical Supplies	3,348	3,300	3,600
416-313	Books and Educational	0	25	25
416-314	Office Supplies	24	25	25
416-315	Food Supplies	0	0	0
416-316	Wearing Apparel	5	400	700
416-317	Photo and Duplicating Supplies	0	0	0
416-318	Tools and Equipment	96	150	150
416-321	Janitorial Supplies	410	1,200	1,200
416-324	Welding Supplies	0	50	50
416-332	Other Supplies	2,128	700	1,000
		<u>6,011</u>	<u>5,850</u>	<u>6,750</u>

Fund 01 - General Fund  
Swimming Pool



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
	<b>Machinery and Equipment</b>			
416-412	Machinery Maintenance	1,390	1,800	2,000
416-421	Building Maintenance	1,201	1,100	1,000
416-425	Miscellaneous Repairs	3,139	5,000	5,000
		<u>5,730</u>	<u>7,900</u>	<u>8,000</u>
<b>Total Operating Budget</b>		49,898	46,224	72,759
	<b>Capital Outlay</b>			
416-514	Other Equipment	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Departmental Budget</b>		49,898	46,224	72,759

Fund 01 - General Fund  
 Recycling Center



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
417-111	Salaries - Regular	25,852	27,903	0
417-112	Salaries - Overtime	0	800	0
417-113	Salaries - Seasonal and Part-time	0	0	0
417-121	Retirement - TMRS	4,400	4,640	0
417-122	Social Security	343	416	0
417-123	Worker's Compensation	62	2,130	0
417-125	Group Insurance	6,501	6,954	0
		<u>37,158</u>	<u>42,843</u>	<u>0</u>
<b>Contractual and Miscellaneous Services</b>				
417-211	Postage	0	0	0
417-213	Printing	0	0	0
417-214	Public Notices	0	0	0
417-215	Travel	0	0	0
417-220	Insurances	186	200	0
417-231	Equipment Rental	0	0	0
417-251	Utilities	46	500	6,000
417-252	Dues and Subscriptions	0	0	0
417-253	Outside Professional	0	0	0
417-254	Special Services	16,835	17,000	17,000
417-260	Pest and Germ Control	0	0	0
		<u>17,067</u>	<u>17,700</u>	<u>23,000</u>
<b>General Services</b>				
417-312	Chemical Supplies	0	0	0
417-313	Books and Educational	0	0	0
417-316	Wearing Apparel	0	0	0
417-332	Other Supplies	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<b>Machinery and Equipment Maintenance</b>				
417-421	Building Maintenance	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>

Fund 01 - General Fund  
 Recycling Center



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Total Operating Budget</b>		54,225	60,543	23,000
<b>Capital Outlay</b>				
417-514	Other Equipment	0	0	0
417-530	Equipment Fund Payments	0	0	11,016
		0	0	11,016
<b>Total Departmental Budget</b>		54,225	60,543	34,016

## Fund 01 - General Fund Traffic Engineering



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
418-111	Salaries - Regular	35,210	0	0
418-112	Salaries - Overtime	386	0	0
418-121	Retirement - TMRS	6,146	0	0
418-122	Social Security	533	0	0
418-123	Worker's Compensation	1,900	0	0
418-125	Group Insurance	6,095	0	0
		<u>50,270</u>	<u>0</u>	<u>0</u>
<b>Contractual and Miscellaneous Services</b>				
418-211	Postage	62	0	0
418-212	Communications	280	0	0
418-213	Printing	0	0	0
418-214	Public Notices	0	0	0
418-215	Travel	0	0	0
418-220	Insurances	566	0	0
418-251	Utilities	116	0	0
418-252	Dues and Subscriptions	0	0	0
418-253	Outside Professional	0	0	0
418-260	Pest and Germ Control	0	0	0
418-262	Janitorial Service	0	0	0
		<u>1,024</u>	<u>0</u>	<u>0</u>
<b>General Services</b>				
418-312	Chemical Supplies	0	0	0
418-314	Office Supplies	81	0	0
418-316	Wearing Apparel	420	0	0
418-317	Photo and Duplicating Supplies	0	0	0
418-318	Tools and Equipment	384	0	0
418-321	Janitorial Supplies	192	0	0
418-322	Street and Sign Marking	6,096	0	0
418-323	Gas and Oil	1,000	0	0
418-324	Welding Supplies	0	0	0
418-332	Other Supplies	743	0	0
		<u>8,916</u>	<u>0</u>	<u>0</u>

Fund 01 - General Fund  
Traffic Engineering



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Machinery and Equipment Maintenance</b>				
418-411	Motor Vehicle Maintenance	1,986	0	0
418-412	Machinery Maintenance	58	0	0
418-413	Office Equipment Maintenance	2,870	0	0
418-414	Equipment Maintenance	0	0	0
418-418	Computer Hardware & Software	1,155	0	0
418-421	Building Maintenance	280	0	0
418-426	Lighting System	352	0	0
		<u>6,701</u>	<u>0</u>	<u>0</u>
<b>Total Operating Budget</b>				
		66,911	0	0
<b>Capital Outlay</b>				
418-511	New Vehicles	0	0	0
418-512	Machinery and Equipment	0	0	0
418-513	Office Equipment	0	0	0
418-514	Other Equipment	0	0	0
418-530	Equipment Fund Payments	0	0	0
418-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Departmental Budget</b>				
		66,911	0	0

## Fund 01 - General Fund Municipal Court



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
419-111	Salaries - Regular	45,974	50,314	53,091
419-112	Salaries - Overtime	793	750	750
419-113	Salaries - Seasonal and Part-time	0	0	0
419-121	Retirement - TMRS	7,949	8,254	8,905
419-122	Social Security	673	740	781
419-123	Worker's Compensation	108	225	269
419-125	Group Insurance	7,373	7,973	8,094
		<u>62,870</u>	<u>68,256</u>	<u>71,890</u>
<b>Contractual and Miscellaneous Services</b>				
419-211	Postage	1,274	1,400	1,400
419-212	Communications	1,195	1,400	1,400
419-213	Printing	31	300	300
419-214	Public Notices	138	200	300
419-215	Travel	2,828	2,750	2,750
419-216	Auto Allowance	0	0	0
419-218	County Care of Prisoners	7,368	11,500	3,500
419-220	Insurances	39	1,000	1,200
419-223	Bonds	0	125	125
419-239	Municipal Court Costs	115,051	137,700	100,000
419-252	Dues and Subscriptions	230	250	250
419-253	Outside Professional	34,800	39,000	39,000
419-254	Special Services	0	50	50
419-259	Refunds	0	100	100
419-261	Change Fund	0	100	100
419-275	Collection Fees	0	0	15,000
		<u>162,954</u>	<u>195,875</u>	<u>165,475</u>
<b>General Services</b>				
419-313	Books and Educational	747	500	250
419-314	Office Supplies	2,534	2,100	1,800
419-316	Wearing Apparel	12	200	100
419-317	Photo and Duplicating Supplies	168	300	200
419-321	Janitorial Supplies	0	50	50
419-332	Other Supplies	77	250	200
		<u>3,538</u>	<u>3,400</u>	<u>2,600</u>

Fund 01 - General Fund  
Municipal Court



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Machinery and Equipment</b>				
419-413	Office Equipment Maintenance	97	250	250
419-414	Equipment Maintenance	0	0	0
419-418	Computer Software and Maintenance	0	0	0
		97	250	250
<hr/>				
<b>Total Operating Budget</b>		229,459	267,781	240,215
<hr/>				
<b>Capital Outlay</b>				
419-513	Office Equipment	0	0	0
419-514	Other Equipment	0	0	0
		0	0	0
<hr/>				
<b>Total Departmental Budget</b>		229,459	267,781	240,215

## Fund 01 - General Fund Transfer Station



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
420-111	Salaries - Regular	118,191	143,570	151,575
420-112	Salaries - Overtime	7,401	9,000	10,000
420-113	Salaries - Seasonal and Part-time	0	3,500	3,500
420-121	Retirement - TMRS	21,346	24,662	26,724
420-122	Social Security	1,329	2,085	2,194
420-123	Worker's Compensation	5,806	11,580	12,249
420-125	Group Insurance	24,723	30,319	27,752
		<u>178,796</u>	<u>224,716</u>	<u>233,994</u>
<b>Contractual and Miscellaneous Services</b>				
420-200	Sanitary Landfill	469,180	410,000	410,000
420-211	Postage	0	0	50
420-212	Communications	578	750	700
420-213	Printing	0	0	0
420-214	Public Notices	0	50	200
420-215	Travel	762	800	500
420-220	Insurances	9,263	10,500	12,000
420-231	Equipment Rental	0	0	0
420-251	Utilities	17,418	17,000	18,000
420-252	Dues and Subscriptions	0	0	0
420-253	Outside Professional	9,832	200	500
420-254	Special Services	2,627	1,900	1,900
420-255	Damage Claims	0	500	500
420-260	Pest and Germ Control	585	700	500
420-275	Collection Fees	0	0	0
		<u>510,245</u>	<u>442,400</u>	<u>444,850</u>
<b>General Services</b>				
420-311	Agriculture	105	100	100
420-312	Chemical Supplies	0	100	0
420-313	Books and Educational	0	350	0
420-314	Office Supplies	723	600	700
420-315	Food Supplies	0	0	0
420-316	Wearing Apparel	2,733	3,000	5,000
420-317	Photo and Duplicating Supplies	54	100	100
420-318	Tools and Equipment	343	500	600
420-321	Janitorial Supplies	2,035	1,600	2,500

Fund 01 - General Fund  
Transfer Station



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>General Services - Continued</b>				
420-323	Gas and Oil	48,630	56,000	65,000
420-324	Welding Supplies	(151)	200	200
420-326	Lube, Grease, and Oil	125	500	500
420-332	Other Supplies	1,524	1,900	2,000
		<u>56,121</u>	<u>64,950</u>	<u>76,700</u>
<b>Machinery and Equipment Maintenance</b>				
420-411	Motor Vehicle Maintenance	14,670	19,750	22,500
420-412	Machinery Maintenance	10,116	12,250	11,000
420-414	Equipment Maintenance	6,956	6,800	12,000
420-421	Building Maintenance	4,182	1,800	5,000
420-422	Rights of Way	0	0	0
420-425	Miscellaneous Repairs	11	300	0
		<u>35,935</u>	<u>40,900</u>	<u>50,500</u>
<b>Total Operating Budget</b>		<b>781,097</b>	<b>772,966</b>	<b>806,044</b>
<b>Capital Outlay</b>				
420-511	New Vehicles	0	0	0
420-512	Machinery and Equipment	0	0	0
420-513	Office Equipment	0	0	0
420-514	Other Equipment	0	0	0
420-521	Building Improvements	0	0	0
420-530	Equipment Fund Payments	0	31,008	91,056
420-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>31,008</u>	<u>91,056</u>
<b>Total Departmental Budget</b>		<b>781,097</b>	<b>803,974</b>	<b>897,100</b>

## Fund 01 - General Fund Vehicle Service Center



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
421-111	Salaries - Regular	85,457	94,767	98,459
421-112	Salaries - Overtime	1,907	6,500	6,500
421-121	Retirement - TMRS	14,867	16,369	17,360
421-122	Social Security	1,311	1,468	1,522
421-123	Worker's Compensation	2,251	4,638	4,807
421-125	Group Insurance	13,905	14,927	18,932
		<u>119,698</u>	<u>138,669</u>	<u>147,580</u>
<b>Contractual and Miscellaneous Services</b>				
421-211	Postage	2	35	35
421-212	Communications	1,115	1,050	1,000
421-213	Printing	0	200	100
421-214	Public Notices	0	0	0
421-215	Travel	9	300	200
421-220	Insurances	1,294	2,831	3,300
421-231	Equipment Rental	0	0	0
421-251	Utilities	11,263	13,000	13,000
421-252	Dues and Subscriptions	0	0	0
421-253	Outside Professional	0	400	400
421-254	Special Services	658	900	900
421-260	Pest and Germ Control	287	400	400
		<u>14,628</u>	<u>19,116</u>	<u>19,335</u>
<b>General Services</b>				
421-311	Agriculture	47	0	0
421-312	Chemical Supplies	487	500	500
421-313	Books and Educational	0	100	150
421-314	Office Supplies	274	350	300
421-316	Wearing Apparel	1,270	1,450	2,000
421-317	Photo and Duplicating Supplies	0	0	0
421-318	Tools and Equipment	3,508	4,800	4,500
421-321	Janitorial Supplies	4,752	4,000	4,250
421-323	Gas and Oil	4,461	5,500	5,500
421-324	Welding Supplies	2,196	2,500	3,000
421-326	Lube, Grease, and Oil	0	0	0
421-332	Other Supplies	621	1,150	1,000
		<u>17,616</u>	<u>20,350</u>	<u>21,200</u>

Fund 01 - General Fund  
 Vehicle Service Center



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Machinery and Equipment Maintenance</b>				
421-411	Motor Vehicle Maintenance	608	2,000	1,750
421-412	Machinery Maintenance	649	1,700	1,000
421-413	Office Equipment Maintenance	0	100	0
421-414	Equipment Maintenance	1,948	1,500	2,500
421-418	Software and Maintenance	4,523	5,000	4,500
421-421	Building Maintenance	3,965	4,000	4,000
		11,693	14,300	13,750
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<b>Total Operating Budget</b>		163,635	192,435	201,865
<hr/>				
<b>Capital Outlay</b>				
421-511	New Vehicles	0	0	0
421-512	Machinery and Equipment	0	0	0
421-513	Office Equipment	0	0	0
421-514	Other Equipment	0	0	0
421-521	Building Improvements	0	0	0
421-530	Equipment Fund Payments	0	6,024	5,514
421-535	Capital Lease Purchase Payments	0	0	0
		0	6,024	5,514
<hr/>				
<b>Total Departmental Budget</b>		163,635	198,459	207,379

Fund 01 - General Fund  
Reserve Account Section



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
422-010	Borger Youth Center	9,135	9,135	0
422-012	Washington Youth Center	0	1,000	0
422-014	Opportunities Incorporated	7,875	7,875	12,000
422-015	The House of Friends	0	0	0
422-021	G/F Group Insurance Contingencies	7,339	15,000	15,000
422-022	General Fund Contingencies	3,701	85,000	85,000
422-030	Loan Payment - LaSalle Bank	2,214	0	53,144
422-040	Capital Equipment	0	0	0
422-042	Main Street Landscaping	0	0	30,000
422-421	City Hall Building Maintenance	22,356	25,000	25,000
		52,620	143,010	220,144
<b>Total Reserve Account Section</b>		52,620	143,010	220,144

Fund 01 - General Fund  
Reserve Account Section



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
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## Fund 01 - General Fund Building Standards



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
423-111	Salaries - Regular	28,651	31,573	33,314
423-112	Salaries - Overtime	107	600	600
423-121	Retirement - TMRS	4,894	5,201	5,609
423-122	Social Security	432	467	492
423-123	Worker's Compensation	1,916	3,915	2,516
423-125	Group Insurance	3,702	3,986	4,047
		<u>39,702</u>	<u>45,742</u>	<u>46,578</u>
<b>Contractual and Miscellaneous Services</b>				
423-200	Sanitary Landfill	18,831	25,000	20,000
423-211	Postage	0	0	0
423-212	Communications	0	0	0
423-213	Printing	0	0	0
423-214	Public Notices	0	0	0
423-215	Travel	0	0	0
423-220	Insurances	907	1,175	1,175
423-252	Dues and Subscriptions	0	0	0
423-253	Outside Professional	0	0	0
423-254	Special Services	0	0	0
423-255	Damage Claims	0	0	0
		<u>19,738</u>	<u>26,175</u>	<u>21,175</u>
<b>General Services</b>				
423-312	Chemicals	0	0	0
423-314	Office Supplies	0	0	0
423-316	Wearing Apparel	174	300	500
423-317	Photo and Duplicating Supplies	0	0	0
423-318	Tools and Equipment	0	0	500
423-321	Janitorial Supplies	0	0	0
423-323	Gas and Oil	9,061	10,000	12,000
423-324	Welding Supplies	0	0	0
423-326	Lube, Grease, and Oil	0	0	0
423-332	Other Supplies	20	0	0
		<u>9,255</u>	<u>10,300</u>	<u>13,000</u>

Fund 01 - General Fund  
 Building Standards



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Machinery and Equipment Maintenance</b>				
423-411	Motor Vehicle Maintenance	223	2,500	1,500
423-412	Machinery Maintenance	1,553	3,500	3,750
423-413	Office Equipment Maintenance	0	0	0
423-414	Equipment Maintenance	0	1,000	1,000
423-425	Miscellaneous Repairs	0	0	0
		<u>1,776</u>	<u>7,000</u>	<u>6,250</u>
<hr/>				
<b>Total Operating Budget</b>		70,471	89,217	87,003
<hr/>				
<b>Capital Outlay</b>				
423-511	New Vehicles	0	0	0
423-512	Machinery and Equipment	0	0	0
423-514	Other Equipment	0	0	0
423-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<hr/>				
<b>Total Departmental Budget</b>		70,471	89,217	87,003

## Fund 01 - General Fund Emergency Management



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
432-111	Salaries - Regular	43,494	54,889	58,628
432-112	Salaries - Overtime	0	0	0
432-121	Retirement - TMRS	7,405	8,872	9,697
432-122	Social Security	652	796	850
432-123	Worker's Compensation	905	1,927	2,492
432-124	Insurance - Hazard	0	0	0
432-125	Group Insurance	4,959	3,986	4,047
		<u>57,415</u>	<u>70,470</u>	<u>75,714</u>
<b>Contractual and Miscellaneous Services</b>				
432-211	Postage	22	200	200
432-212	Communications	561	1,200	1,200
432-213	Printing	0	0	200
432-214	Public Notices	122	200	200
432-215	Travel	0	750	2,000
432-220	Insurances	398	550	600
432-252	Dues and Subscriptions	0	0	250
432-253	Outside Professional	0	0	0
432-254	Special Services	0	0	0
432-256	Laundry	0	0	0
		<u>1,103</u>	<u>2,900</u>	<u>4,650</u>
<b>General Services</b>				
432-313	Books and Educational	0	250	0
432-314	Office Supplies	2	250	0
432-316	Wearing Apparel	0	200	0
432-317	Photo and Duplicating Supplies	0	75	0
432-318	Tools and Equipment	0	150	0
432-323	Gas and Oil	34	1,000	500
432-332	Other Supplies	23	250	0
		<u>59</u>	<u>2,175</u>	<u>500</u>

Fund 01 - General Fund  
Emergency Management



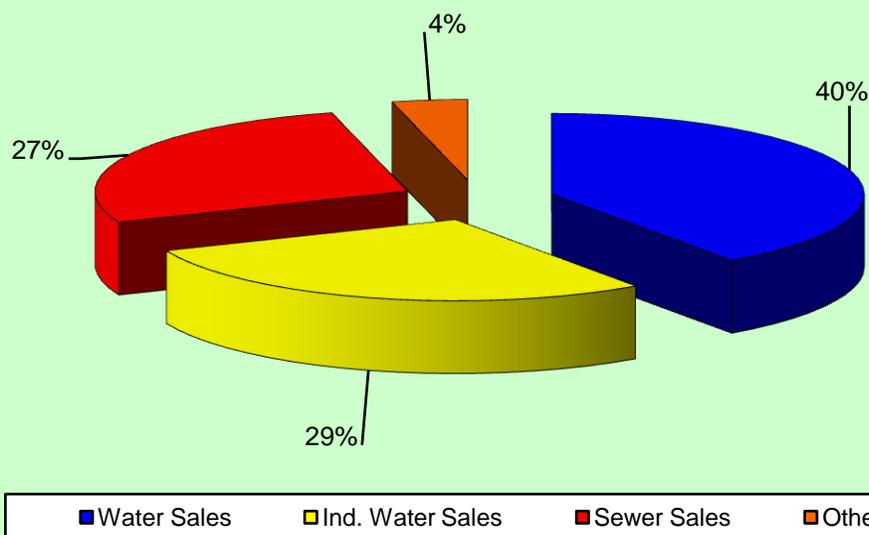
Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Machinery and Equipment Maintenance</b>				
432-411	Motor Vehicle Maintenance	12	750	750
432-413	Office Equipment Maintenance	0	300	0
432-414	Equipment Maintenance	2,542	5,000	5,000
432-417	TV Access Channel	0	0	2,500
432-418	Software and Maintenance	0	1,500	0
		<u>2,554</u>	<u>7,550</u>	<u>8,250</u>
<hr/>				
<b>Total Operating Budget</b>		61,131	83,095	89,114
<hr/>				
<b>Capital Outlay</b>				
432-511	New Vehicles	0	0	0
432-512	Machinery and Equipment	0	0	0
432-513	Office Equipment	0	0	0
432-514	Other Equipment	0	0	0
432-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<hr/>				
<b>Total Departmental Budget</b>		61,131	83,095	89,114

## Fund 02 - Water and Sewer Fund Detailed Revenue Estimates



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Water and Sewer Fund</b>				
31501	Water Sales	2,038,417	2,184,000	2,300,100
31502	Sewer Sales	1,578,142	1,510,000	1,565,000
31503	Plumbing Permits and Tap Fees	14,813	6,000	8,000
31504	Agrium Water Sales	627,289	480,000	560,000
31505	Sale of City Assets	25,908	0	0
31507	Miscellaneous Revenues	65,946	25,000	28,000
31508	Interest from Investments	116,521	80,000	87,000
31509	Reconnect and Turn On Fees	30,004	26,500	28,000
31510	Insufficient Check Fees	2,175	1,650	1,650
31511	Utility Penalty and Interest	66,041	65,000	67,000
31512	Conoco/Phillips Water Sales	292,651	299,000	310,500
31513	Sid Richardson Water Sales	485,575	475,000	430,500
31514	Degussa Water Sales	283,735	400,000	325,500
31515	Purchase Card Rebates	0	0	3,000
		<u>5,627,217</u>	<u>5,552,150</u>	<u>5,714,250</u>
<b>Total Water and Sewer Revenue Estimates</b>		<b>5,627,217</b>	<b>5,552,150</b>	<b>5,714,250</b>

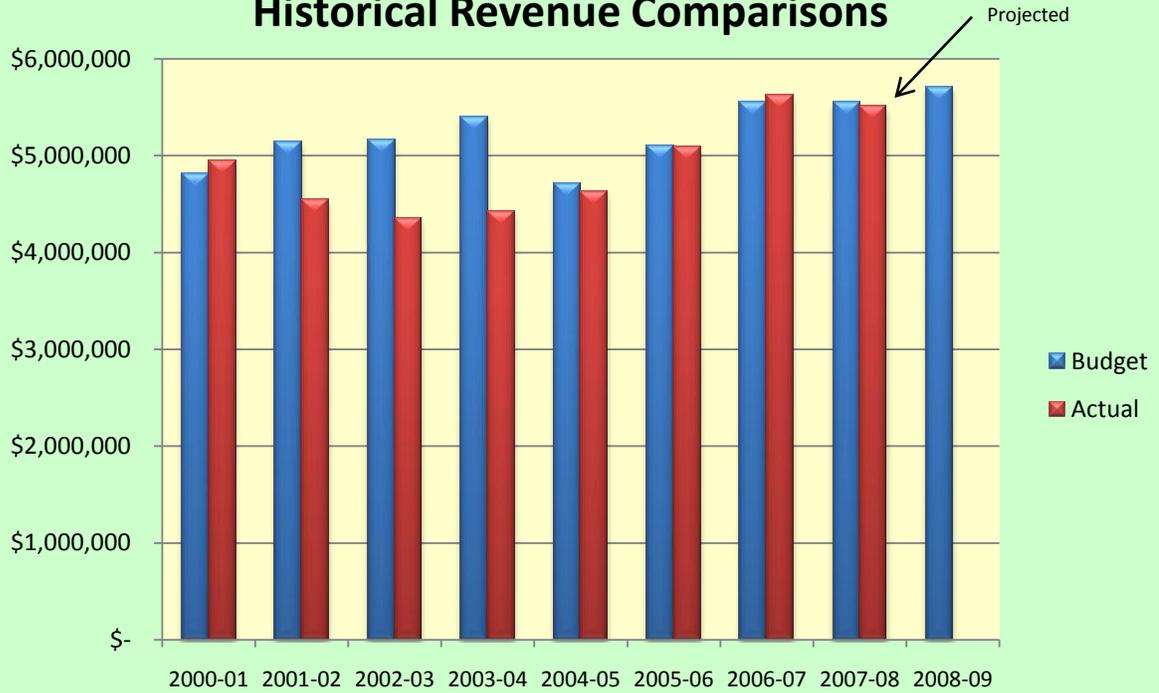
**Detailed Revenue**



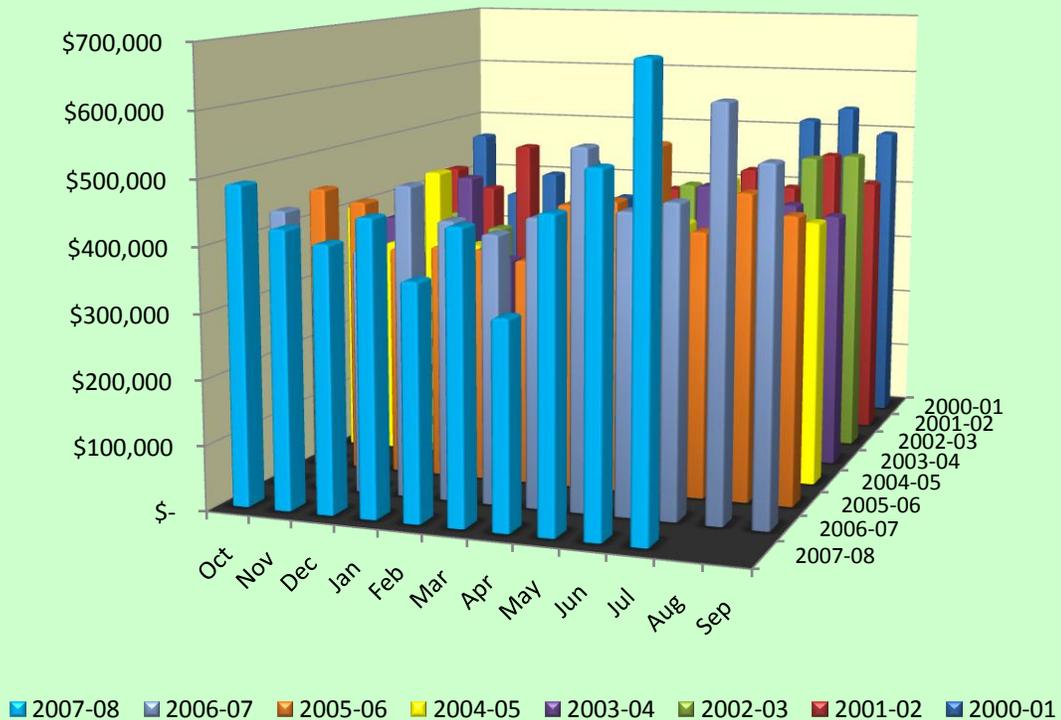
Fund 02 - Water and Sewer Fund  
Detailed Revenue Estimates



Historical Revenue Comparisons



Historical Revenue by Month



## Fund 02 - Water and Sewer Fund Customer Service



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
424-111	Salaries - Regular	185,580	199,826	225,547
424-112	Salaries - Overtime	4,539	6,000	4,000
424-113	Salaries - Seasonal	21,092	20,000	22,000
424-121	Retirement - TMRS	32,757	33,270	37,967
424-122	Social Security	2,539	2,545	3,422
424-123	Worker's Compensation	410	994	1,258
424-125	Group Insurance	22,832	24,545	26,098
		<u>269,749</u>	<u>287,180</u>	<u>320,292</u>
<b>Contractual and Miscellaneous Services</b>				
424-211	Postage	38,594	40,000	41,500
424-212	Communications	3,055	3,500	3,250
424-213	Printing	7,989	6,200	6,200
424-214	Public Notices	0	100	100
424-215	Travel	6,867	11,500	11,500
424-220	Insurances	1,508	5,500	5,500
424-231	Equipment Rental	0	100	100
424-251	Utilities	11,171	12,000	12,000
424-252	Dues and Subscriptions	1,886	2,500	2,500
424-253	Outside Professional	24,949	30,000	30,000
424-254	Special Services	35,733	38,000	40,000
424-259	Refunds	893	750	750
424-260	Pest and Germ Control	65	450	450
424-262	Janitorial Service	27,521	29,500	29,000
424-263	Contract Labor	47,750	48,000	51,500
424-275	Collection Fee Charges	3,977	2,650	6,500
		<u>211,958</u>	<u>230,750</u>	<u>240,850</u>
<b>General Services</b>				
424-312	Chemical Supplies	0	0	0
424-313	Books and Educational	364	100	500
424-314	Office Supplies	3,313	4,300	4,500
424-316	Wearing Apparel	89	250	250
424-317	Photo and Duplicating Supplies	83	100	100
424-318	Tools and Equipment	11	50	50
424-321	Janitorial Supplies	1,006	1,200	1,200
424-323	Gas and Oil	920	2,500	3,000
424-331	Safety Program	700	1,100	1,100
424-332	Other Supplies	942	1,000	1,000
		<u>7,428</u>	<u>10,600</u>	<u>11,700</u>

Fund 02 - Water and Sewer Fund  
Customer Service



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Machinery and Equipment Maintenance</b>				
424-411	Motor Vehicle Maintenance	831	1,200	1,200
424-413	Office Equipment Maintenance	30	250	250
424-414	Equipment Maintenance	2,378	4,200	5,500
424-418	Software and Maintenance	10,173	19,300	19,300
424-421	Building Maintenance	14	0	0
424-423	Water Facilities	2,959	8,000	10,000
		<u>16,385</u>	<u>32,950</u>	<u>36,250</u>
<b>Total Operating Budget</b>				
		505,520	561,480	609,092
<b>Capital Outlay</b>				
424-511	New and Used Vehicles	0	0	0
424-513	Office Equipment	0	1,200	0
424-514	Other Equipment	0	0	0
424-521	Building Improvements	0	0	0
424-523	Water Facilities	0	0	0
424-535	Capital Lease Purchase Payments	0	1,260	525
		<u>0</u>	<u>2,460</u>	<u>525</u>
<b>Total Departmental Budget</b>				
		505,520	563,940	609,617

## Fund 02 - Water and Sewer Fund Water Maintenance



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
425-111	Salaries - Regular	214,009	222,324	242,582
425-112	Salaries - Overtime	40,901	42,000	45,000
425-112	Salaries - Seasonal	2,730	0	0
425-114	Salaries - Holiday Pay	2,431	0	0
425-121	Retirement - TMRS	43,861	42,726	47,566
425-122	Social Security	3,931	3,833	4,170
425-123	Worker's Compensation	8,726	16,785	18,261
425-125	Group Insurance	47,161	49,394	54,227
		<u>363,750</u>	<u>377,062</u>	<u>411,806</u>
<b>Contractual and Miscellaneous Services</b>				
425-211	Postage	19	50	50
425-212	Communications	1,478	1,800	1,500
425-213	Printing	106	50	50
425-214	Public Notices	26	0	200
425-215	Travel	2,041	1,750	1,750
425-220	Insurances	1,764	4,000	4,000
425-231	Equipment Rental	0	500	500
425-251	Utilities	4,336	5,000	6,000
425-252	Dues and Subscriptions	529	500	500
425-253	Outside Professional	1,916	2,000	2,000
425-254	Special Services	246	500	500
425-255	Damage Claims	1,533	500	500
425-256	Laundry	30	0	0
425-260	Pest and Germ Control	161	200	200
		<u>14,185</u>	<u>16,850</u>	<u>17,750</u>
<b>General Services</b>				
425-312	Chemical Supplies	0	300	300
425-313	Books and Educational	0	0	0
425-314	Office Supplies	559	800	800
425-316	Wearing Apparel	3,992	3,200	5,000
425-317	Photo and Duplicating Supplies	135	100	150
425-318	Tools and Equipment	4,116	3,500	4,000
425-321	Janitorial Supplies	1,052	1,600	1,600

## Fund 02 - Water and Sewer Fund Water Maintenance



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>General Services - Continued</b>				
425-323	Gas and Oil	33,146	33,000	33,000
425-324	Welding Supplies	761	800	1,200
425-326	Lube, Grease, and Oil	52	100	200
425-332	Other Supplies	5,271	3,000	3,000
		49,084	46,400	49,250
<b>Machinery and Equipment Maintenance</b>				
425-411	Motor Vehicle Maintenance	12,439	10,000	10,000
425-412	Machinery Maintenance	263	1,500	1,500
425-413	Office Equipment Maintenance	0	50	50
425-414	Equipment Maintenance	12,308	3,500	5,000
425-418	Software and Maintenance	7	50	50
425-421	Building Maintenance	109	500	1,000
425-422	Rights of Way	2,240	5,000	0
425-423	Water Facilities	50,998	55,000	55,000
425-424	Sewer Facilities	15	0	0
425-435	Miscellaneous Repairs	3	0	0
		78,382	75,600	72,600
<b>Total Operating Budget</b>		<b>505,401</b>	<b>515,912</b>	<b>551,406</b>
<b>Capital Outlay</b>				
425-511	New Vehicles	0	0	0
425-512	Machinery and Equipment	0	0	0
425-513	Office Equipment	0	0	0
425-514	Other Equipment	517	0	0
425-521	Building Improvements	0	0	0
425-523	Water Facilities	0	0	0
425-524	Sewer Facilities	0	0	0
425-530	Equipment Fund Payments	0	17,718	25,818
		517	17,718	25,818
<b>Total Departmental Budget</b>		<b>505,918</b>	<b>533,630</b>	<b>577,224</b>

## Fund 02 - Water and Sewer Fund Sewer Maintenance



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
426-111	Salaries - Regular	174,951	188,472	196,172
426-112	Salaries - Overtime	57,471	58,000	60,000
426-113	Salaries - Seasonal and Part-time	0	0	0
426-114	Salaries - Holiday Pay	4,021	0	0
426-121	Retirement - TMRS	40,180	39,840	42,371
426-122	Social Security	4,032	3,574	3,715
426-123	Worker's Compensation	4,301	8,528	10,247
426-125	Group Insurance	30,464	38,342	35,119
		<u>315,420</u>	<u>336,756</u>	<u>347,624</u>
<b>Contractual and Miscellaneous Services</b>				
426-211	Postage	0	0	0
426-212	Communications	3,224	3,750	3,750
426-213	Printing	0	100	100
426-214	Public Notices	67	100	100
426-215	Travel	783	1,500	1,500
426-220	Insurances	979	4,000	4,000
426-231	Equipment Rental	1,136	2,500	2,500
426-251	Utilities	37,205	40,000	40,000
426-252	Dues and Subscriptions	474	500	500
426-253	Outside Professional	1,193	500	800
426-254	Special Services	257	350	350
426-255	Damage Claims	420	500	500
426-256	Laundry	0	0	0
426-260	Pest and Germ Control	252	300	300
		<u>45,990</u>	<u>54,100</u>	<u>54,400</u>
<b>General Services</b>				
426-312	Chemical Supplies	6,993	7,500	7,500
426-313	Books and Educational	0	0	0
426-314	Office Supplies	40	200	200
426-316	Wearing Apparel	3,517	3,000	4,750
426-317	Photo and Duplicating Supplies	70	100	100
426-318	Tools and Equipment	1,248	2,500	2,500
426-321	Janitorial Supplies	865	1,000	1,000

## Fund 02 - Water and Sewer Fund Sewer Maintenance



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>General Services - Continued</b>				
426-323	Gas and Oil	20,049	24,000	35,000
426-324	Welding Supplies	728	1,000	1,000
426-326	Lube, Grease, and Oil	163	700	700
426-332	Other Supplies	624	1,000	1,000
		<u>34,297</u>	<u>41,000</u>	<u>53,750</u>
<b>Machinery and Equipment Maintenance</b>				
426-411	Motor Vehicle Maintenance	8,137	7,000	7,000
426-412	Machinery Maintenance	1,280	5,000	5,000
426-413	Office Equipment Maintenance	4	0	0
426-414	Equipment Maintenance	2,191	2,500	2,500
426-418	Computer Software and Maintenance	740	0	0
426-421	Building Maintenance	106	1,000	1,500
426-422	Rights of Way	1,365	5,000	0
426-423	Water Facilities	45	200	200
426-424	Sewer Facilities	13,202	25,000	25,000
426-425	Miscellaneous Repairs	0	0	0
426-429	Lift Stations	50,487	25,000	30,000
		<u>77,557</u>	<u>70,700</u>	<u>71,200</u>
<b>Total Operating Budget</b>		<b>473,264</b>	<b>502,556</b>	<b>526,974</b>
<b>Capital Outlay</b>				
426-511	New Vehicles	0	0	0
426-512	Machinery and Equipment	0	0	0
426-513	Office Equipment	0	0	0
426-514	Other Equipment	2,540	0	0
426-524	Sewer Facilities	0	60,000	60,000
426-521	Building Improvements	0	0	0
426-529	Lift Station Improvements	0	0	0
426-530	Equipment Fund Payments	0	26,220	34,320
426-535	Capital Lease Purchase Payments	0	0	0
		<u>2,540</u>	<u>86,220</u>	<u>94,320</u>
<b>Total Departmental Budget</b>		<b>475,804</b>	<b>588,776</b>	<b>621,294</b>

## Fund 02 - Water and Sewer Fund Water Production and Treatment



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
427-111	Salaries - Regular	135,152	147,994	146,494
427-112	Salaries - Overtime	6,101	6,600	6,600
427-114	Salaries - Holiday Pay	4,375	2,600	2,600
427-121	Retirement - TMRS	24,824	25,409	25,752
427-122	Social Security	1,332	1,852	2,258
427-123	Worker's Compensation	5,003	9,982	9,887
427-125	Group Insurance	23,478	25,312	20,234
		<u>200,265</u>	<u>219,749</u>	<u>213,825</u>
<b>Contractual and Miscellaneous Services</b>				
427-200	Sanitary Landfill	0	0	0
427-211	Postage	110	100	750
427-212	Communications	850	1,200	1,200
427-213	Printing	604	200	200
427-214	Public Notices	222	1,800	1,500
427-215	Travel	444	1,000	1,000
427-220	Insurances	6,644	9,000	11,000
427-231	Equipment Rental	4,600	4,200	4,200
427-251	Utilities	112,687	140,000	140,000
427-252	Dues and Subscriptions	240	300	500
427-253	Outside Professional	10,959	30,000	15,000
427-254	Special Services	5,039	7,000	6,000
427-255	Damage Claims	0	0	0
427-256	Laundry	56	150	150
427-260	Pest and Germ Control	406	750	750
427-262	Janitorial Service	270	600	600
427-271	Utilities for Wells	232,710	240,000	280,000
		<u>375,841</u>	<u>436,300</u>	<u>462,850</u>
<b>General Services</b>				
427-311	Agriculture	875	600	700
427-312	Chemical Supplies	29,805	35,000	35,000
427-313	Books and Educational	0	150	200
427-314	Office Supplies	547	700	700
427-315	Food Supplies	0	50	100
427-316	Wearing Apparel	1,199	1,500	2,200
427-317	Photo and Duplicating Supplies	13	100	100
427-318	Tools and Equipment	1,238	1,000	2,000
427-320	Laboratory Supplies	7,833	8,000	10,000
427-321	Janitorial Supplies	1,783	1,800	1,800

Fund 02 - Water and Sewer Fund  
 Water Production and Treatment



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>General Services - Continued</b>				
427-323	Gas and Oil	1,731	2,500	4,000
427-324	Welding Supplies	259	500	500
427-326	Lube, Grease, and Oil	730	1,600	2,000
427-332	Other Supplies	1,115	1,250	1,300
		47,128	54,750	60,600
<b>Machinery and Equipment Maintenance</b>				
427-411	Motor Vehicle Maintenance	1,597	800	800
427-412	Machinery Maintenance	692	1,000	1,000
427-413	Office Equipment Maintenance	762	500	500
427-414	Equipment Maintenance	7,044	2,000	4,000
427-418	Software and Maintenance	870	800	800
427-421	Building Maintenance	3,674	5,000	5,000
427-423	Water Facilities	22,276	18,000	20,000
427-426	Lighting Systems	6	200	200
427-433	Well Field Maintenance	56,929	30,000	40,000
		93,850	58,300	72,300
<b>Total Operating Budget</b>		717,084	769,099	809,575
<b>Capital Outlay</b>				
427-511	New Vehicles	0	0	0
427-512	Machinery and Equipment	0	0	0
427-513	Office Equipment	0	0	0
427-514	Other Equipment	0	1,800	0
427-520	Lab Equipment	0	0	0
427-521	Building Improvements	0	1,000	0
427-523	Water Facilities	0	8,000	0
427-530	Equipment Fund Payments	0	0	7,344
		0	10,800	7,344
<b>Total Departmental Budget</b>		717,084	779,899	816,919

Fund 02 - Water and Sewer Fund  
Wastewater Treatment



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
428-111	Salaries - Regular	147,289	166,266	168,679
428-112	Salaries - Overtime	7,135	7,000	9,000
428-114	Salaries - Holiday Pay	3,197	2,500	2,500
428-121	Retirement - TMRS	26,867	28,411	29,802
428-122	Social Security	2,341	2,549	2,613
428-123	Worker's Compensation	3,123	6,082	7,207
428-125	Group Insurance	26,062	28,531	31,849
		<u>216,014</u>	<u>241,339</u>	<u>251,650</u>
<b>Contractual and Miscellaneous Services</b>				
428-200	Sanitary Landfill	11,745	20,000	15,000
428-211	Postage	865	1,200	1,200
428-212	Communications	839	1,400	1,400
428-213	Printing	0	0	0
428-214	Public Notices	30	0	0
428-215	Travel	1,339	1,500	1,500
428-220	Insurances	6,207	8,821	8,800
428-231	Equipment Rental	55	500	1,000
428-251	Utilities	100,656	125,000	110,000
428-252	Dues and Subscriptions	368	500	500
428-253	Outside Professional	12,887	12,000	15,000
428-254	Special Services	17,418	18,000	18,000
428-256	Laundry	0	0	0
428-260	Pest and Germ Control	358	400	400
		<u>152,767</u>	<u>189,321</u>	<u>172,800</u>
<b>General Services</b>				
428-311	Agriculture	651	500	500
428-312	Chemical Supplies	12,604	13,000	17,000
428-313	Books and Educational	0	400	400
428-314	Office Supplies	527	700	700
428-315	Food Supplies	13	0	0
428-316	Wearing Apparel	2,200	2,600	3,200
428-317	Photo and Duplicating Supplies	115	200	200
428-318	Tools and Equipment	2,025	2,000	2,500
428-320	Laboratory Supplies	3,909	5,000	5,000
428-321	Janitorial Supplies	1,336	1,800	1,800

## Fund 02 - Water and Sewer Fund Wastewater Treatment



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>General Services - Continued</b>				
428-323	Gas and Oil	4,184	5,500	7,250
428-324	Welding Supplies	64	300	300
428-326	Lube, Oil, and Gas	1,946	2,500	2,500
428-332	Other Supplies	1,312	2,500	4,000
		<u>30,886</u>	<u>37,000</u>	<u>45,350</u>
<b>Machinery and Equipment Maintenance</b>				
428-411	Motor Vehicle Maintenance	839	2,500	2,500
428-412	Machinery Maintenance	4,034	3,000	4,500
428-413	Office Equipment Maintenance	742	500	500
428-414	Equipment Maintenance	6,924	3,000	5,000
428-418	Software and Maintenance	0	0	1,000
428-421	Building Maintenance	1,830	1,500	2,000
428-422	Rights of Way	0	0	0
428-423	Water Facilities	100	50	100
428-424	Sewer Facilities	40,997	20,000	30,000
428-425	Miscellaneous Repairs	574	100	100
428-426	Lighting Systems	0	100	100
428-429	Lift Stations	0	0	0
		<u>56,040</u>	<u>30,750</u>	<u>45,800</u>
<b>Total Operating Budget</b>		<b>455,707</b>	<b>498,410</b>	<b>515,600</b>
<b>Capital Outlay</b>				
428-511	New Vehicles	0	0	0
428-512	Machinery and Equipment	0	0	0
428-513	Office Equipment	0	0	0
428-514	Other Equipment	0	3,000	0
428-520	Lab Equipment	0	0	0
428-524	Sewer Facilities	0	8,000	0
		<u>0</u>	<u>11,000</u>	<u>0</u>
<b>Total Departmental Budget</b>		<b>455,707</b>	<b>509,410</b>	<b>515,600</b>

## Fund 02 - Water and Sewer Fund Utility Director



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
429-111	Salaries - Regular	56,843	61,922	66,813
429-112	Salaries - Overtime	0	0	0
429-113	Salaries - Seasonal and Part-time	0	0	0
429-121	Retirement - TMRS	9,667	10,009	11,051
429-122	Social Security	803	898	969
429-123	Worker's Compensation	130	272	334
429-125	Group Insurance	7,188	7,721	7,831
		<u>74,631</u>	<u>80,822</u>	<u>86,998</u>
<b>Contractual and Miscellaneous Services</b>				
429-211	Postage	197	300	300
429-212	Communications	450	1,000	1,000
429-213	Printing	25	150	150
429-214	Public Notices	111	200	200
429-215	Travel	729	1,200	2,000
429-220	Insurances	713	1,287	1,300
429-252	Dues and Subscriptions	1,958	2,000	2,000
429-253	Outside Professional	120	100	500
429-254	Special Services	84	100	100
		<u>4,387</u>	<u>6,337</u>	<u>7,550</u>
<b>General Services</b>				
429-313	Books and Educational	0	200	500
429-314	Office Supplies	288	400	400
429-316	Wearing Apparel	164	300	300
429-317	Photo and Duplicating Supplies	548	700	700
429-318	Tools and Equipment	1,111	1,000	1,500
429-321	Janitorial Supplies	0	100	0
429-323	Gas and Oil	2,429	2,700	3,500
429-332	Other Supplies	538	1,000	1,000
429-335	Engineering and Drafting Services	0	500	500
		<u>5,078</u>	<u>6,900</u>	<u>8,400</u>

Fund 02 - Water and Sewer Fund  
Utility Director



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Machinery and Equipment Maintenance</b>				
429-411	Motor Vehicle Maintenance	1,020	1,000	2,000
429-412	Machinery Maintenance	0	0	0
429-413	Office Equipment Maintenance	410	1,000	1,000
429-414	Equipment Maintenance	476	100	100
429-418	Software and Maintenance	383	1,000	1,000
		<u>2,289</u>	<u>3,100</u>	<u>4,100</u>
<hr/>				
<b>Total Operating Budget</b>		86,385	97,159	107,048
<hr/>				
<b>Capital Outlay</b>				
429-511	New Vehicles	0	0	0
429-513	Office Equipment	0	0	0
429-514	Other Equipment	0	0	0
429-535	Capital Lease Purchase Payments	0	4,092	1,705
		<u>0</u>	<u>4,092</u>	<u>1,705</u>
<hr/>				
<b>Total Departmental Budget</b>		86,385	101,251	108,753

## Fund 02 - Water and Sewer Reserve Account Section

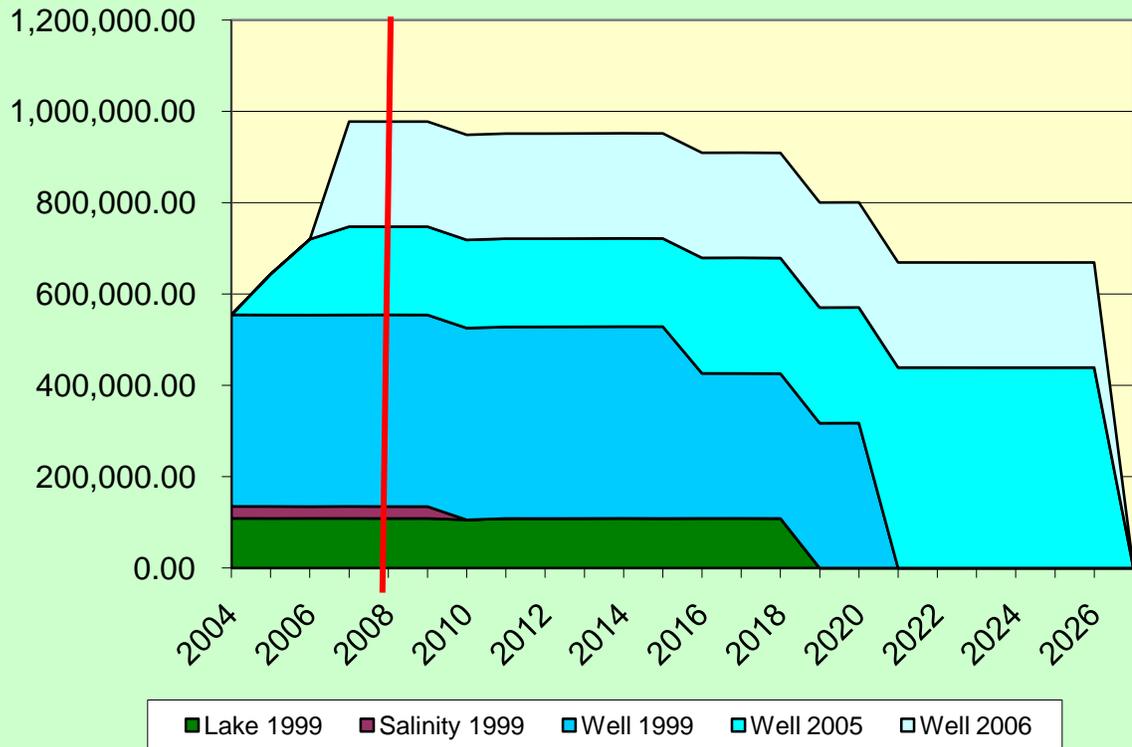


Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
430-030	G/O Refunding 2002 Bond Payment	378,169	250,000	70,000
430-035	Loan Payment - LaSalle Bank	0	0	10,308
430-045	Contingencies	6,638	85,000	85,000
430-046	CRMWA - Lake Pumping and Chemicals	22,362	0	0
430-047	CRMWA - Operations and Maintenance	229,267	281,611	281,611
430-048	CRMWA - Original Bond Payment	0	108,527	108,610
430-049	CRMWA - Salinity Control Payment	0	26,771	26,673
430-050	CRMWA - 1999 Roberts Co. Bond Payment	0	408,436	409,012
430-051	CRMWA - Pumping and Chemical	260,007	315,000	315,000
430-052	Water Purchased - Conoco/Phillips	0	0	0
430-053	CRMWA - 2005 Roberts Co. Bond Payment	148,639	137,206	137,206
430-054	CRMWA - 2006 Roberts Co. Bond Payment	92,837	222,912	222,868
430-066	Transfer to General Fund for Services	0	400,000	538,374
430-068	W/S Capital Infrastructure	0	117,570	133,838
430-070	Civil Defense	1,652	0	0
430-080	Depreciation	627,612	0	0
430-090	Amortization	279,719	0	0
430-095	Interest Expense	250,544	0	0
430-421	City Hall Building Maintenance	22,650	25,000	25,000
		2,320,096	2,378,033	2,363,500
<b>Total Departmental Budget</b>		2,320,096	2,378,033	2,363,500

Fund 02 - Water and Sewer  
CRMWA Bond Payments



CRMWA Annual Bond Payments



## Fund 02 - Water and Sewer Data Processing



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
431-111	Salaries - Regular	18,898	19,684	27,667
431-112	Salaries - Overtime	0	75	150
431-121	Retirement - TMRS	3,106	3,194	4,601
431-122	Social Security	274	287	403
431-123	Worker's Compensation	44	87	139
431-125	Group Insurance	4,876	5,216	3,035
		<u>27,198</u>	<u>28,543</u>	<u>35,995</u>
<b>Contractual and Miscellaneous Services</b>				
431-211	Postage	983	1,200	1,200
431-212	Communications	736	900	750
431-213	Printing	634	800	800
431-215	Travel	0	50	50
431-220	Insurances	318	500	500
431-231	Equipment and Land Rental	0	0	0
431-253	Outside Professional	16,313	18,500	22,000
431-254	Special Services	1,800	2,200	2,200
		<u>20,784</u>	<u>24,150</u>	<u>27,500</u>
<b>General Services</b>				
431-314	Office Supplies	1,240	1,800	2,100
431-316	Wearing Apparel	0	75	75
431-317	Photo and Duplicating	18	50	65
431-318	Tools and Equipment	0	25	25
431-332	Other Supplies	14	75	125
		<u>1,272</u>	<u>2,025</u>	<u>2,390</u>
<b>Machinery and Equipment Maintenance</b>				
431-413	Office Equipment Maintenance	0	125	125
431-414	Equipment Maintenance	299	1,850	2,000
431-418	Software and Maintenance	24,693	27,000	27,000
		<u>24,992</u>	<u>28,975</u>	<u>29,125</u>
<b>Total Operating Budget</b>		<b>74,246</b>	<b>83,693</b>	<b>95,010</b>
431-513	Office Equipment	0	1,200	1,200
431-535	Capital Lease Purchase Payments	0	12,318	5,133
		<u>0</u>	<u>13,518</u>	<u>6,333</u>
<b>Total Departmental Budget</b>		<b>74,246</b>	<b>97,211</b>	<b>101,343</b>

Fund 02 - Water and Sewer  
Data Processing



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
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Fund 03 - Tourism Fund  
Non- Departmental



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Beginning Fund Balance</b>				
17023	Texpool Funds	160,396	150,000	105,000
<b>Revenues</b>				
30010	Revenue and Deposits	0	0	0
31110	Transfers from Hotel and Motel Fund	116,113	110,000	82,000
31408	Interest from Investments	6,731	5,000	5,000
31810	Nature Trail Reimbursement	0	0	0
		<u>122,844</u>	<u>115,000</u>	<u>87,000</u>
<b>Expenditures</b>				
<b>Projects</b>				
400-795	Consulting Services	0	0	0
400-800	Main Street Walk Through Project	80,398	0	0
400-803	Main Street Landscaping	20,731	25,000	0
400-805	Pump Jack Project	1,761	4,000	6,000
400-810	Nature Trail Project	0	0	0
400-815	Christmas Decorations	32,244	25,000	31,000
400-816	Building for Christmas Decorations	14,435	0	0
400-817	Main Street Gazebo Project	0	30,000	0
400-850	Elephant Vac for Main Street Cleanup	23,488	0	0
		<u>173,057</u>	<u>84,000</u>	<u>37,000</u>
<b>Total Projects</b>		<b>173,057</b>	<b>84,000</b>	<b>37,000</b>

## Fund 03 - Tourism Fund Main Street Coordinator



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Personal Services</b>				
433-111	Salaries - Regular	0	0	0
433-121	Retirement - TMRS	0	0	0
433-122	Social Security	0	0	0
433-123	Worker's Compensation	0	0	0
433-125	Group Insurance	0	0	0
		<hr/>	<hr/>	<hr/>
		0	0	0
<b>Contractual and Miscellaneous Services</b>				
433-211	Postage	0	0	0
433-212	Communications	0	0	0
433-213	Printing	0	0	0
433-214	Public Notices	0	0	0
433-215	Travel	0	0	0
433-216	Auto Allowance	0	0	0
433-252	Dues and Subscriptions	0	0	0
433-253	Outside Professional	0	0	0
433-254	Special Services	0	0	0
		<hr/>	<hr/>	<hr/>
		0	0	0
<b>General Services</b>				
433-313	Books and Educational	0	0	0
433-314	Office Supplies	0	0	0
433-317	Photo and Duplicating Supplies	0	0	0
433-332	Other Supplies	0	0	0
		<hr/>	<hr/>	<hr/>
		0	0	0
<b>Machinery and Equipment Maintenance</b>				
433-413	Office Equipment Maintenance	0	0	0
433-418	Software and Maintenance	0	0	0
		<hr/>	<hr/>	<hr/>
		0	0	0
<b>Total Operating Budget</b>				
		0	0	0
<b>Total Fund Expenditures</b>				
		173,057	84,000	37,000
<b>Ending Fund Balance</b>				
		110,183	181,000	155,000

Fund 05 - Tub Grinder Fund  
 Tub Grinder Operations



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Beginning Fund Balance</b>				
17023	Texpool Funds	51,593	53,000	70,000
<b>Revenues</b>				
31408	Interest from Investments	2,857	1,500	1,500
31410	Tub Grinder Fees	14,198	8,000	12,000
		<u>17,055</u>	<u>9,500</u>	<u>13,500</u>
<b>Expenditures</b>				
<b>Contractual and Miscellaneous Services</b>				
414-215	Travel	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<b>General Services</b>				
414-318	Tools and Equipment	656	400	800
414-323	Gas and Oil	0	500	500
414-332	Other Supplies	23	0	0
		<u>679</u>	<u>900</u>	<u>1,300</u>
<b>Machinery and Equipment Maintenance</b>				
414-412	Machinery Maintenance	5,326	4,000	8,000
		<u>5,326</u>	<u>4,000</u>	<u>8,000</u>
<b>Total Operating Budget</b>		<b>6,005</b>	<b>4,900</b>	<b>9,300</b>
<b>Capital Outlay</b>				
414-514	Other Equipment	0	0	50,000
		<u>0</u>	<u>0</u>	<u>50,000</u>
<b>Total Fund Budget</b>		<b>6,005</b>	<b>4,900</b>	<b>59,300</b>
<b>Ending Fund Balance</b>		<b>62,643</b>	<b>57,600</b>	<b>24,200</b>

Fund 09 - Parks, Recreation and Special Projects  
Projects



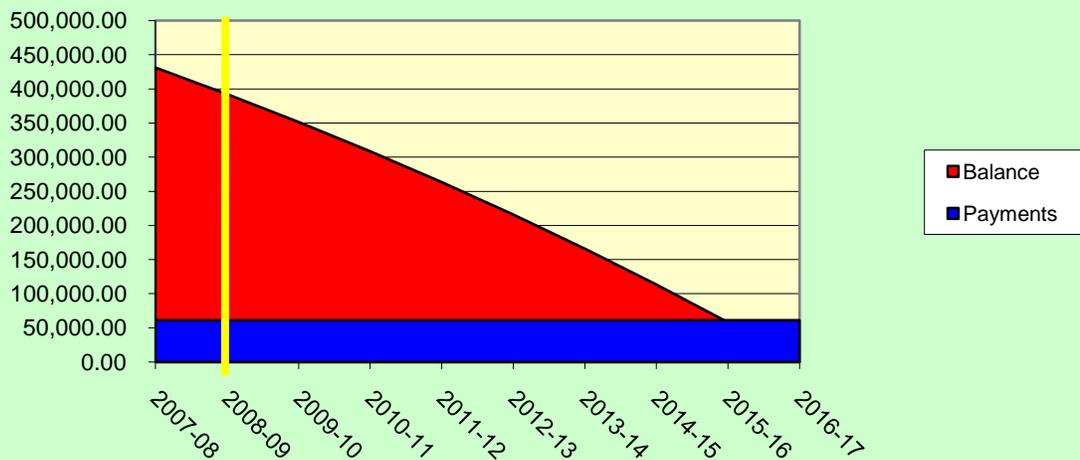
Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Beginning Fund Balance</b>				
17023	Texpool Funds	79,323	89,500	75,000
<b>Revenues</b>				
30010	Revenue and Deposits	34,156	37,500	34,000
31408	Interest from Investments	4,462	3,500	3,000
		<u>38,618</u>	<u>41,000</u>	<u>37,000</u>
<b>Expenditures</b>				
<b>Projects</b>				
409-800	North Hughs Pitts (Partnership with Agrium)	0	0	65,000
409-805	Agnes Howe Youth Projects	2,000	60,000	28,000
409-806	Huber Park Baseball Field	0	10,000	6,000
409-810	Golf Course Tree Farm	0	10,000	1,000
409-820	Johnson Park Sports Complex	0	10,000	6,000
409-830	Johnson Park Youth Center	0	0	0
409-840	Various Other Parks	114	15,000	0
409-850	Park Maintenance Equipment	26,361	0	0
409-871	Splash Park Landscaping	3,656	10,000	6,000
		<u>32,131</u>	<u>115,000</u>	<u>112,000</u>
<b>Total Fund Budget</b>		32,131	115,000	112,000
<b>Ending Fund Balance</b>				
		85,810	15,500	0

## Fund 25 - Fire Apparatus I&S Capital Lease Purchase Debt



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Beginning Fund Balance</b>				
17023	Texpool Funds	0	0	3,408
<b>Revenues</b>				
31001	Ad Valorem Interest and Sinking Fund Tax	0	61,166	61,166
31002	Delinquent Interest and Sinking Fund Taxes	0	0	750
31003	Penalty and Interest	0	0	750
31408	Interest on Investments	0	0	250
		<u>0</u>	<u>61,166</u>	<u>62,916</u>
<b>Bond Payments</b>				
400-254	Bank Service Charges	0	0	0
405-535	Capital Lease Purchase Payments	0	61,166	61,166
		<u>0</u>	<u>61,166</u>	<u>61,166</u>
<b>Ending Fund Balance</b>				
		0	0	5,158

**Fire Apparatus  
2001 L23R-75 American LaFrance Ladder**



Fund 29 - Police Club 100 Fund  
Police Department



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Beginning Fund Balance</b>				
17023	Texpool Funds	13,287	11,750	14,650
<b>Revenues</b>				
30010	Revenue and Deposits	1,000	0	0
31408	Interest from Investments	544	450	450
31422	Child Identification Program	0	0	0
		<u>1,544</u>	<u>450</u>	<u>450</u>
<b>Expenditures</b>				
400-800	Expenditures	2,294	3,000	3,000
<b>Total Fund Budget</b>		<b>2,294</b>	<b>3,000</b>	<b>3,000</b>
<b>Ending Fund Balance</b>				
		12,537	9,200	12,100

Fund 31 - Fire Equipment Fund  
 Fire Department



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Beginning Fund Balance</b>				
17023	Texpool Funds	3,729	3,000	0
<b>Revenues</b>				
30010	Revenue and Deposits	321	0	0
31408	Interest from Investments	389	40	0
		<u>710</u>	<u>40</u>	<u>0</u>
<b>Expenditures</b>				
405-514	Other Equipment	1,384	2,000	0
<b>Total Fund Budget</b>		<b>3,055</b>	<b>2,000</b>	<b>0</b>
<hr/>				
<b>Ending Fund Balance</b>		<b>1,384</b>	<b>1,040</b>	<b>0</b>

## Fund 32 - Police Grants Fund Police Department



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Beginning Fund Balance</b>				
17023	Texpool Funds	117,280	77,000	80,000
<b>Revenues</b>				
31408	Interest from Investments	3,847	3,000	3,000
31420	Underage Alcohol Grant	0	0	0
31421	Police Education Grant	2,415	0	0
31422	Tobacco Grant	0	0	0
31423	School Resource Officer	0	28,000	0
31424	911 Equipment Grant	27,670	0	0
31425	School Resource Officer Grant	27,080	0	0
31427	Grant for Bullet Proof Vests	1,270	0	0
		<u>62,282</u>	<u>31,000</u>	<u>3,000</u>
<b>Expenditures</b>				
<b>Personnel Services</b>				
411-111	Salaries - Regular	0	28,000	0
		<u>0</u>	<u>28,000</u>	<u>0</u>
<b>Contractual and Miscellaneous Services</b>				
411-242	State Grant for Police Education	0	0	0
411-244	State Tobacco Grant Expenses	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<b>General Services</b>				
411-316	Wearing Apparel	0	0	7,000
		<u>0</u>	<u>0</u>	<u>7,000</u>
<b>Machinery &amp; Equipment Maintenance</b>				
411-418	Computer Software & Maintenance	10,000	0	0
		<u>10,000</u>	<u>0</u>	<u>0</u>
<b>Total Operating Budget</b>		<b>10,000</b>	<b>28,000</b>	<b>7,000</b>
<b>Capital Outlay</b>				
411-511	New & Used Vehicles	15,004	0	0
411-518	911 Equipment	69,481	30,000	70,000
		<u>84,485</u>	<u>30,000</u>	<u>70,000</u>
<b>Total Fund Budget</b>		<b>94,485</b>	<b>58,000</b>	<b>77,000</b>
<b>Ending Fund Balance</b>		<b>85,077</b>	<b>50,000</b>	<b>6,000</b>

Fund 40 - Municipal Court Building Security Fund  
Municipal Court



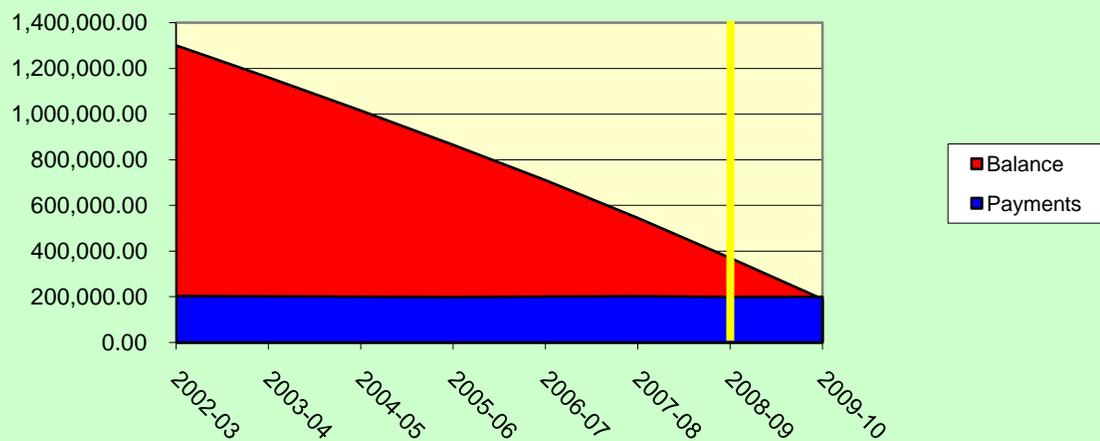
Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Beginning Fund Balance</b>				
17023	Texpool Funds	13,825	16,000	10,500
<b>Revenues</b>				
30010	Revenue and Deposits	4,492	5,000	5,000
31408	Interest from Investments	1,581	1,000	1,000
		<u>6,073</u>	<u>6,000</u>	<u>6,000</u>
<b>Expenditures</b>				
<b>General Services</b>				
419-317	Security Camera Equipment	0	4,000	2,000
		<u>0</u>	<u>4,000</u>	<u>2,000</u>
<b>Machinery &amp; Equipment Maintenance</b>				
419-421	Building Maintenance	2,584	4,000	4,000
<b>Total Fund Budget</b>		<u>2,584</u>	<u>8,000</u>	<u>6,000</u>
<b>Ending Fund Balance</b>				
		17,314	14,000	10,500

## Fund 45 - G/O Refunding Bonds Series 1995 Transfer Station Debt



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Beginning Fund Balance</b>				
17023	Texpool Funds	54,997	83,000	28,687
<b>Revenues</b>				
31001	Ad Valorem Interest and Sinking Fund Tax	212,687	127,810	170,000
31002	Delinquent Interest and Sinking Fund Taxes	8,397	4,725	4,800
31003	Penalty and Interest	5,040	3,000	1,300
31408	Interest on Investments	9,749	6,000	5,000
		<u>235,873</u>	<u>141,535</u>	<u>181,100</u>
<b>Bond Payments</b>				
400-254	Bank Service Charges	636	600	600
400-800	1995 (Transfer Station) - Payoff 2010	200,895	202,810	199,060
		<u>201,531</u>	<u>203,410</u>	<u>199,660</u>
<b>Ending Fund Balance</b>		89,339	21,125	10,127

**Transfer Station 1995**

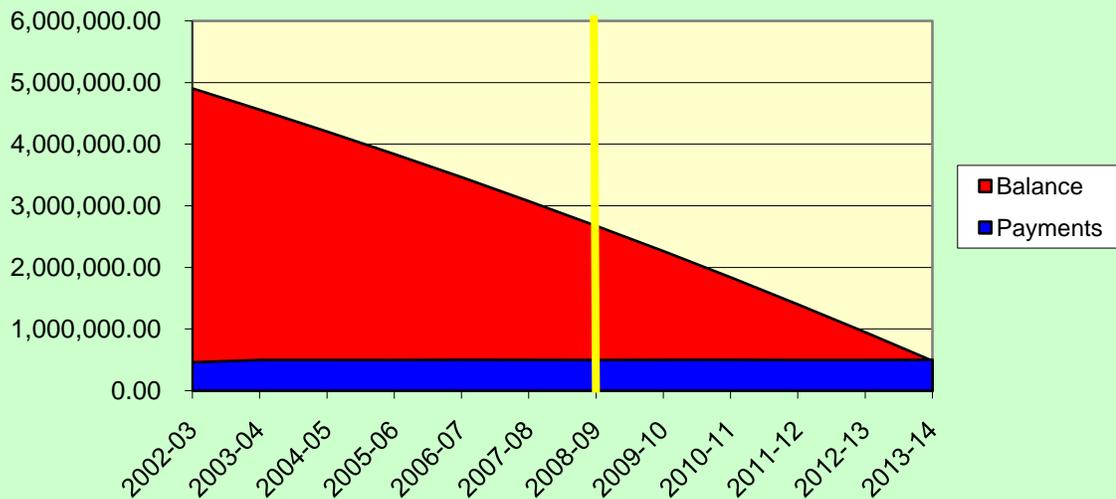


Fund 46 - General Obligation Refunding Bonds Series 2002  
 Series 1992 Water and Sewer Refunding Bonds



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Beginning Fund Balance</b>				
17023	Texpool Funds	15,118	34,530	36,112
<b>Revenues</b>				
31001	Ad Valorem Interest and Sinking Fund Tax	131,499	226,258	400,000
31002	Delinquent Interest and Sinking Fund Taxes	4,732	4,500	4,500
31003	Penalty and Interest	2,807	2,500	2,500
31508	Interest on Investments	8,054	3,800	3,800
400-710	Transfers From Water & Sewer Fund	378,169	250,000	70,000
		<u>525,261</u>	<u>487,058</u>	<u>480,800</u>
<b>Bond Payments</b>				
400-800	G/O Refunding Bonds 2002	<u>502,678</u>	<u>500,678</u>	<u>498,978</u>
		502,678	500,678	498,978
<b>Ending Fund Balance</b>				
		37,701	20,910	17,934

General Obligation Refunding Series 2002

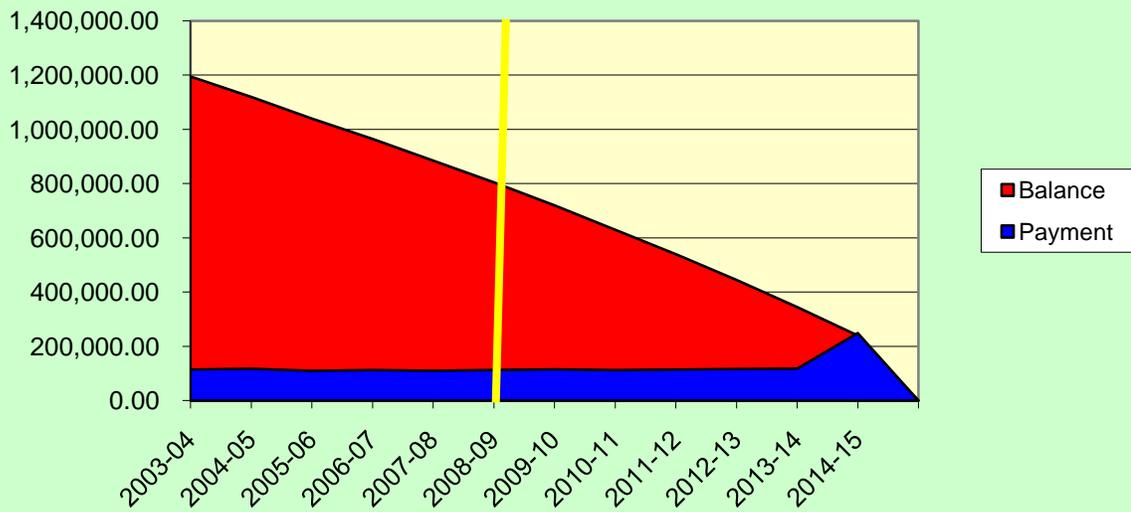


## Fund 47 - Certificates of Obligation Series 2002 Water and Sewer Capital Projects 2002



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Beginning Fund Balance</b>				
17023	Texpool Funds	39,864	55,280	20,202
<b>Revenues</b>				
31001	Ad Valorem Interest and Sinking Fund Tax	119,307	65,291	92,800
31002	Delinquent Interest and Sinking Fund Taxes	4,293	2,330	1,400
31003	Penalty and Interest	2,548	1,229	1,000
31508	Interest on Investments	5,736	3,500	2,800
		<u>131,884</u>	<u>72,350</u>	<u>98,000</u>
<b>Bond Payments</b>				
400-254	Bank Charges	300	300	300
400-800	WW and SS Revenue C/O (Paid thru I and S)	112,991	110,291	112,891
		<u>113,291</u>	<u>110,591</u>	<u>113,191</u>
<b>Ending Fund Balance</b>				
		58,457	17,039	5,011

### Certificates of Obligation 2002



Fund 48 - Texas Plains Trail Fund  
 Non- Departmental



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Beginning Fund Balance</b>				
17023	Texpool Funds	0	0	0
<b>Revenues</b>				
31448	Texas Historical Commission Funding	62,500	50,000	50,000
31505	City Insurance Funding	1,139	3,986	3,986
		<u>63,639</u>	<u>53,986</u>	<u>53,986</u>
<b>Expenditures</b>				
<b>Personal Services</b>				
433-111	Salaries - Regular	9,586	30,000	30,000
433-122	Social Security	803	2,295	2,295
433-123	Worker's Compensation	59	120	120
433-125	Group Insurance	1,131	3,986	3,986
		<u>11,579</u>	<u>36,401</u>	<u>36,401</u>
<b>Contractual and Miscellaneous Services</b>				
433-211	Postage	149	700	700
433-212	Communications	835	1,200	1,200
433-213	Printing	6,064	1,000	1,000
433-214	Public Notices	1,875	0	0
433-215	Travel	3,803	11,185	11,185
433-252	Dues and Subscriptions	0	1,800	1,800
		<u>12,726</u>	<u>15,885</u>	<u>15,885</u>
<b>General Services</b>				
433-313	Books and Educational	0	700	700
433-314	Office Supplies	34	950	950
433-317	Photo and Duplicating Supplies	0	0	0
433-332	Other Supplies	108	50	50
		<u>142</u>	<u>1,700</u>	<u>1,700</u>
<b>Machinery and Equipment Maintenance</b>				
433-418	Software and Maintenance	65	0	0
		<u>65</u>	<u>0</u>	<u>0</u>
<b>Total Operating Budget</b>		<b>24,512</b>	<b>53,986</b>	<b>53,986</b>
<b>Total Fund Expenditures</b>		<b>24,512</b>	<b>53,986</b>	<b>53,986</b>
<b>Ending Fund Balance</b>		<b>39,127</b>	<b>0</b>	<b>0</b>

Fund 49 - Supplemental Environmental Projects Fund  
*Asbestos Abatement and Environmental Projects*



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Beginning Fund Balance</b>				
17023	Texpool Funds	43,000	45,000	0
<b>Revenues</b>				
30010	Revenue and Deposits	0	0	0
31408	Interest from Investments	2,849	1,000	0
		<u>2,849</u>	<u>1,000</u>	<u>0</u>
<b>Expenditures</b>				
<b>Contractual and Miscellaneous Services</b>				
449-253	Outside Professional	0	20,000	0
449-254	Special Services	0	0	0
		<u>0</u>	<u>20,000</u>	<u>0</u>
<b>Total Fund Budget</b>		<b>0</b>	<b>20,000</b>	<b>0</b>
<b>Ending Fund Balance</b>				
		45,849	26,000	0

Fund 50 - Municipal Court Technology Fund  
Municipal Court



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Revenues</b>				
17023	Texpool Funds	11,052	7,800	6,282
<b>Revenues</b>				
30010	Revenue and Deposits	6,102	6,000	6,000
31408	Interest from Investments	353	250	250
		<u>6,455</u>	<u>6,250</u>	<u>6,250</u>
<b>Expenditures</b>				
<b>Machinery and Equipment Maintenance</b>				
419-414	Equipment Maintenance	2,561	300	1,250
419-418	Computer Software and Maintenance	12,283	11,500	3,500
		<u>14,844</u>	<u>11,800</u>	<u>4,750</u>
<b>Capital Outlay</b>				
419-513	Capital Office Equipment	0	1,200	1,500
		<u>0</u>	<u>1,200</u>	<u>1,500</u>
<b>Total Fund Budget</b>		<b>14,844</b>	<b>13,000</b>	<b>6,250</b>
<b>Ending Fund Balance</b>				
		<b>2,663</b>	<b>1,050</b>	<b>6,282</b>

Fund 50 - Municipal Court Technology Fund  
Municipal Court



Account	Description	Actual 2005 - 2006	Budgeted 2006 - 2007	Proposed 2007 - 2008
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Fund 52 - C/O Revenue Bonds Series 2006  
New Infrastructure



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Beginning Fund Balance</b>				
17023	Texpool Funds	5,009,846	4,164,236	3,170,000
<b>Revenues</b>				
31001	Ad Valorem Interest and Sinking Fund Tax	188,882	217,475	217,475
31002	Delinquent Interest and Sinking Fund Taxes	0	1,000	1,000
31003	Penalty and Interest	1,949	1,500	1,500
31408	Interest on Investments	253,478	145,000	50,000
		<u>444,309</u>	<u>364,975</u>	<u>269,975</u>
<b>Bond Payments</b>				
400-800	Series 2006 - Payoff 2019	199,352	217,475	217,475
		<u>199,352</u>	<u>217,475</u>	<u>217,475</u>
<b>Projects</b>				
452-870	Emergency Service Radios	203,609	0	0
452-871	Huber Park Restrooms	72,789	0	0
452-872	Degussa Water Rights	82,649	0	0
452-873	EOC Radar	205,256	0	0
452-874	Water Well #12	0	375,000	550,000
452-875	Johnson Park Youth Center	225,596	2,400,000	2,000,000
452-876	Splash Park	200,954	0	0
452-877	Motorola Mesh System	0	0	30,000
452-878	Colfield Community Building	15,598	225,000	30,000
452-879	Roberts County - Degussa Pipeline	0	300,000	0
452-880	Water Plant Upgrades	0	0	0
452-881	Water Well #13	0	0	530,000
		<u>1,205,803</u>	<u>3,517,475</u>	<u>3,357,475</u>
<b>Ending Fund Balance</b>		4,248,352	1,011,736	82,500

Fund 52 - C/O Revenue Bonds Series 2006  
 New Infrastructure

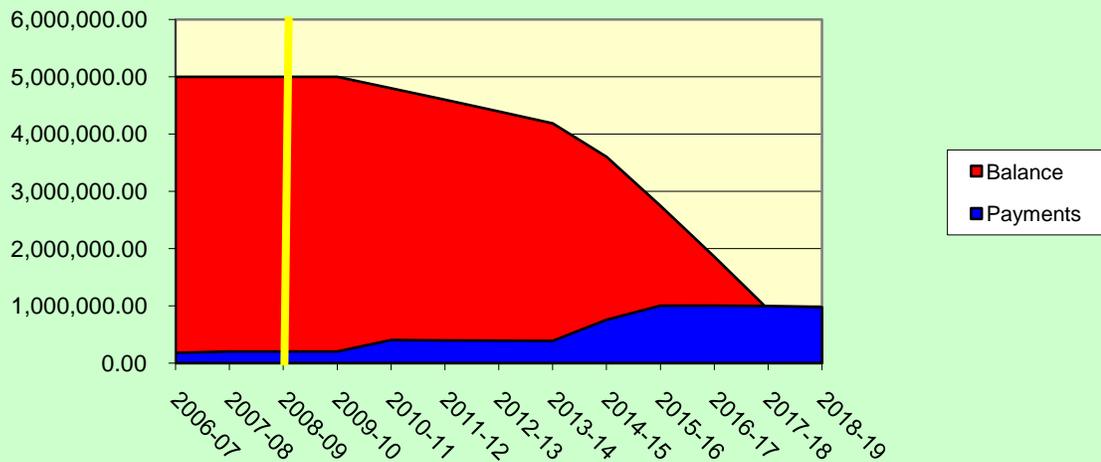


Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
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Proposed Project Costs



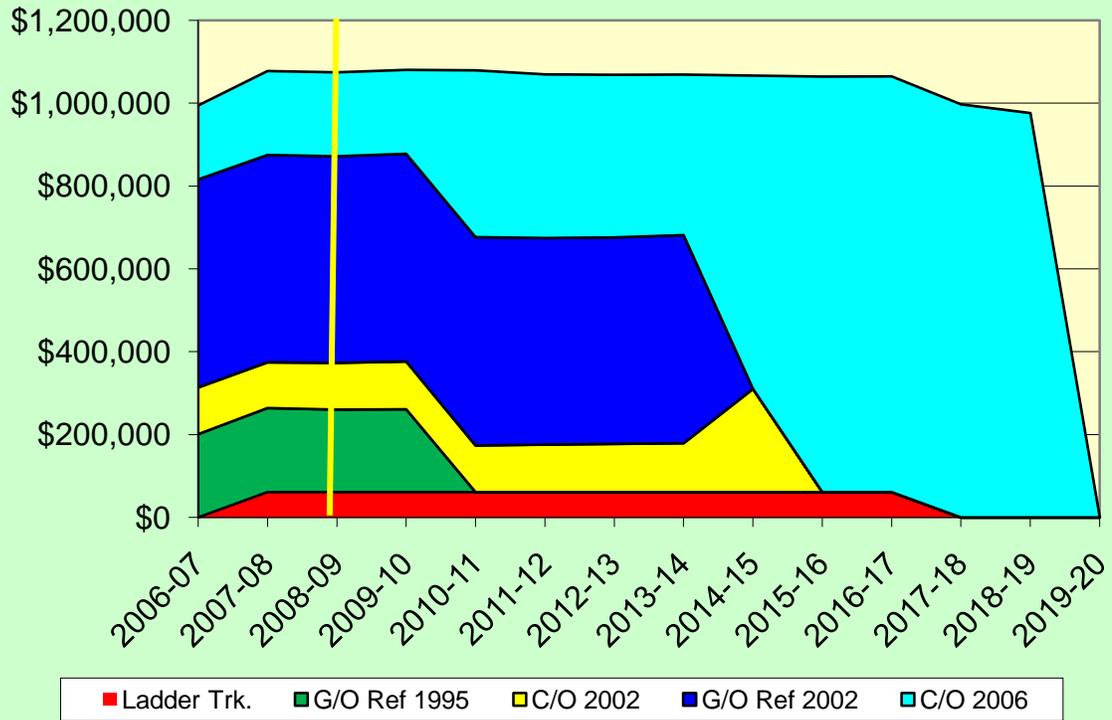
Certificates of Obligation Series 2006



Funds 25, 45,46,47, and 52  
 Bond and Other Payments on I&S



Annual Bond Payments



Fund 61 - Youth Facility Fund  
 Gymnasium and Youth Center Renovations



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Beginning Fund Balance</b>				
17023	Texpool Funds	367,566	385,000	0
<b>Revenues</b>				
30010	Revenue and Deposits	0	0	0
31408	Interest from Investments	19,851	10,000	0
		<u>19,851</u>	<u>10,000</u>	<u>0</u>
<b>Expenditures</b>				
461-875	Johnson Park Youth Center	0	395,000	0
<b>Total Fund Budget</b>		0	395,000	0
<hr/>				
<b>Ending Fund Balance</b>		387,417	0	0

## Fund 65 - Equipment Fund Capital Equipment



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
<b>Beginning Fund Balance</b>				
17023	Texpool Reserve Funds	0	240,161	145,000
<b>Revenues</b>				
30005	Fire Department	0	30,996	31,050
30007	Code Enforcement	0	12,552	11,964
30009	Park Department	0	11,424	10,920
30010	Revenue and Deposits	880,133	0	0
30011	Police Department	0	75,534	129,550
30012	Public Works	0	0	0
30014	Refuse Collection	0	97,032	109,956
30015	Street Department	0	73,110	71,204
30017	Recycle Center	0	0	11,016
30020	Transfer Station	0	31,008	91,056
30021	Vehicle Service Center	0	6,024	5,514
30025	Water Maintenance	0	17,718	25,818
30026	Sewer Maintenance	0	26,220	34,320
30027	Water Treatment	0	0	7,344
31408	Interest from Investments	15,807	5,000	5,312
		<u>895,940</u>	<u>386,618</u>	<u>545,024</u>
<b>Expenditures</b>				

405-514	Grass Rig Apparatus - 09/2010	36,342	0	0
405-550	Cascade System - 09/2010	0	30,000	0
405-551	Air Packs/Accountability - 09-2011	0	25,000	25,000
407-514	Mowers & Trailer - 09-2009	18,148	0	0
407-550	1/2 Ton Used Pickup - 09-2010	0	16,500	0
409-511	1/2 Ton Used Pickup - 09-2009	15,000	0	0
409-550	1/2 Ton Used Pickup - 09-2010	0	16,500	0
411-511	5 - New Patrol Cars - 09-2009	141,945	0	0
411-514	Live Scan Finger Print	4,087	0	0
411-550	2 - Used Staff Cars - 09-2010	0	35,000	0
411-551	2 - New Patrol Cars - 09-2010	0	60,000	0
411-552	2 - New Patrol Cars - 09-2011	0	0	68,000
411-553	Laser Finger Print Machine	0	0	28,000
411-554	2 - Police Motorcycles	0	0	55,000
414-511	35,000 GVW C/C - 12/2011	0	0	0
414-512	Packer Body - 12/2011	0	0	0

## Fund 65 - Equipment Fund Capital Equipment



Account	Description	Actual 2006 - 2007	Budgeted 2007 - 2008	Proposed 2008 - 2009
414-514	150 - Dumpsters - 10/2009	84,908	0	0
414-550	Dumpsters	0	85,000	0
414-551	1 - New Sideloader	0	115,000	0
415-511	1 - Dump Truck - 12/2011	61,284	0	0
415-512	Asphalt Laydown Machine - 12/2011	53,158	0	0
415-550	1/2 Ton New Pickup - 09-2010	0	23,000	0
415-551	Street Sweeper - 09-2012	0	135,000	0
415-552	Paint Machine - 09-2010	0	15,000	0
415-554	1 - One Ton Cab/Chassis	0	0	25,000
417-550	Recycle Bailer	0	0	30,000
420-511	Truck/Tractor - 12/2011	78,450	0	0
420-512	Transfer Trailer - 12/2011	58,460	0	0
420-550	Truck/Tractor - 12/2013	0	0	130,000
420-551	Transfer Trailer - 12/2013	0	0	130,000
421-550	1/2 Ton Used Pickup - 09-2010	0	16,500	0
425-511	1/2 Ton Used Pickup - 12-2009	0	0	0
425-550	1 Ton New Cab/Chassis - 09-2010	0	28,000	0
425-551	1 Ton New Cab/Chassis - 09-2010	0	0	22,000
426-511	1/2 & 1 Ton Vehicles - 09-2009	0	0	0
426-514	Sewer Camera - 09-2009	0	0	0
426-550	1 - One Ton Cab/Chassis - 09/2011	0	0	22,000
427-550	1 - 1/2 Ton Pickup - 09/2011	0	0	20,000
		551,782	600,500	555,000
<b>Total Expenditures</b>		551,782	600,500	555,000
<b>Total Fund Expenditures</b>		551,782	600,500	555,000
<b>Ending Fund Balance</b>		344,158	26,279	135,024

Information Only  
 Lease Purchase Payments



Dept.	Lease Purchase Debt	Monthly Payment	Annual Payment	Payoff Date
01	Incode Software	342	4,106	02/15/2009
02	1/2 Of Phone System	105	1,262	02/15/2009
05	2007 Ford Grass Rig	738	8,855	02/15/2009
09	1/2 Ton Used Pickup	287	3,448	02/15/2009
09	1/2 Ton Used Pickup	287	3,448	02/15/2009
11	2005 Patrol Car	917	11,009	02/15/2009
11	Incode Software	2,443	29,316	12/10/2012
14	Two 2005 Refuse Trucks & 65 Containers	4,085	49,021	02/15/2009
15	Skid Loader & Milling Machine	1,046	12,549	10/18/2008
15	Mowing Tractor and Sand Spreader	829	9,954	02/15/2009
24	1/2 Of Phone System	105	1,262	02/15/2009
29	Used Pickup	341	4,092	02/15/2009
31	Incode Software	1,027	12,324	02/15/2009
		<u>12,554</u>	<u>150,646</u>	

Information Only  
*Lease Purchase Payments*



Dept.	Lease Purchase Debt	Monthly Payment	Annual Payment	Payoff Date
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