

City of Borger 2009-2010 Operating Budget

City Council

Jeff Brain
Mayor

Charles Gillingham
Council Member

Leon DeWeese
Council Member

Bubba Dickson
Council Member

Robert Vinyard
Council Member



Final Document
August 25, 2009



This Statement complies with Texas LGC, Section 102.005

This budget will raise more total property taxes than last year's budget by \$110,704 or 4.57%, and of that amount \$55,463 is tax revenue to be raised from new property added to the tax roll this year.

A Public Hearing on the proposed Budget will be held at City Hall on September 1th, 2009 at 1:30pm in the Council Chambers.

City of Borger

Budget 2009 – 2010

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City of Borger

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September 8, 2009

Honorable Mayor and City Council
City of Borger, Texas

Dear Mayor and Council:

We are pleased to present the Proposed Budget for the City of Borger for the period beginning October 1, 2009.

The proposed budget, which does call for an increase in the tax rate, reflects a continuation of efforts to maintain an adequate level of services while improving the quality of public facilities. With one exception, there are no other increases of charges or service fees proposed. We wish to remind Council that the Canadian River Municipal Water Authority is poised to sell Series 2009 or 2010 Revenue Bonds for the continued development of infrastructure in the John C. Williams Well Field. Depending on the amount of proceeds, and when these bonds are sold, a mid-year increase in the base rate may be necessary.

This budget anticipates General and Water/Sewer Fund revenues/expenditures of \$15,362,612 which reflects a decrease of 0.6% over FY 2008 -2009. Revenues and expenditures from the remaining funds total \$2,114,968 and \$2,421,001 respectively.

As a whole, Personnel Services represent the biggest increase in the proposed FY 2009-2010 Budget. In the General Fund alone, personnel services represent 63.3% of the total budget as compared to 32.4% in the Water/Sewer Fund. Major changes in Personnel Services for this budget include:

- Six additional full time fire fighters at a cost of approximately \$240,000. All of which will be offset by a SAFER Grant from the Department of Homeland Security and a reduction in overtime costs.
- Two additional Dispatchers at an approximate cost of \$91,000 to handle the added work load of dispatching all of the Emergency Medical Services throughout the County. This will also guarantee a minimum of two dispatchers on duty 24/7. Approximately half of the additional cost will be offset with additional revenues from new and re-negotiated interlocal agreements for dispatch services.
- One new position in the Parks Department has also been authorized beginning in April 2010.

- No across the board salary increase; however, scheduled step adjustments for employees that have not reached the top of their scale are included. Staff feels that maintaining scheduled step raises supports the City's efforts to retain skilled personnel (i.e.: police officers, fire fighters, dispatchers, supervisors, heavy equipment operators and others). These adjustments are necessary to maintain comparable compensation levels with other cities in the Panhandle market.
- This year will see a substantial change in the way the City of Borger funds employee healthcare. We are changing to a Defined Contribution approach and through attrition, we will move away from participation in the cost of dependent coverage. Under this approach, the Council, through the budget process will authorize a defined amount to each employee for the selection and purchase of healthcare. Employees will have three plans with varying deductibles and out of pocket expenses to select from. Any monies remaining out of the employee's defined amount may be applied toward dependent coverage, used to purchase additional IRS approved healthcare products, or deposited in a Health Reimbursement Account. Total cost for healthcare in the proposed FY 2009-2010 Budget is \$867,252. This represents an increase of \$141,149.88 over FY 2008-2009.

In order to propose a balanced budget with limited revenue increases, staff applied several strategies that may or may not be readily apparent upon casual inspection of the budget:

- No major projects are included within the proposed FY 2009-2010 Operating Budget; however, all existing programs and services have been maintained at their current level and in some cases increased.
- The Capital Equipment Fund, which was initiated in FY 2006 – 2007 continues to be a great success. Over the last three fiscal years, Council has allowed multiple transfers into the fund, thus building a solid balance. This year, staff effectively re-financed or lowered existing payments as one of several strategies to balance the budget.
- Funds allocated to streets and rights-of-way continue to represent a substantial increase. In FY 2006 – 2007 there was \$116,000 allocated; in FY 2007 – 2008 - \$200,000; in FY 2008-2009 - \$225,000; for this year, staff has increased this line item to \$245,000 to continue the preventative maintenance and seal coating program.
- Traditionally, staff has conservatively estimated revenues and liberally estimated expenditures. This year, those margins of safety have been reduced.

The intent of this letter is to explain the budget that is on the City Council agenda for final approval on September 8, 2009 and the ordinance that will set the ad valorem tax rate scheduled for final approval on September 15, 2009. The ordinances represent the following:

- Budget Ordinance - by statute, the Budget Ordinance appropriates funds in support of the operation of the City during the fiscal year. The Budget Document, an exhibit to the ordinance, is the single most important financial responsibility of a local government. This document represents proof that city officials and staff are accountable for how they spend taxpayers' dollars.

- Tax Rate Ordinance - By statute, the tax rate has to be adopted by ordinance each year before September 30th or by the 60th day after the taxing unit receives the certified appraisal role, whichever is later. The tax rate is adopted as a two part rate. The maintenance and operation (M&O) part supports the city's general fund while the debt service part, sometimes referred to as the interest and sinking (I&S) fund is specifically earmarked to payoff bonded indebtedness. For FY 2009-2010 staff proposes a combined rate of 0.61561 per \$100 valuation on all taxable property in the city. This rate represents an increase of 3.97% over last year's combined rate of \$0.59206. This rate will raise \$110,704 or 4.57% more revenue than last year's rate. This increase is requested for debt service on the 2008 Seagraves Marauder Fire Engine and the transfer of remaining debt from the operating budget to the I&S Fund.

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.

The FY 2009 – 2010 budget has been prepared with the assistance of many dedicated employees; however, I would like to acknowledge the efforts of Finance Director Glynn Carlock, and Assistant City Manager Eddie Edwards, for their commitment to the completion of this budget.

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

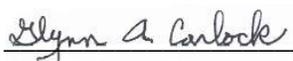
Respectfully submitted,



 Wanda Klause
 City Manager



 Eddie E. Edwards
 Assistant City Manager



 Glynn Carlock
 Director of Finance

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City of Borger

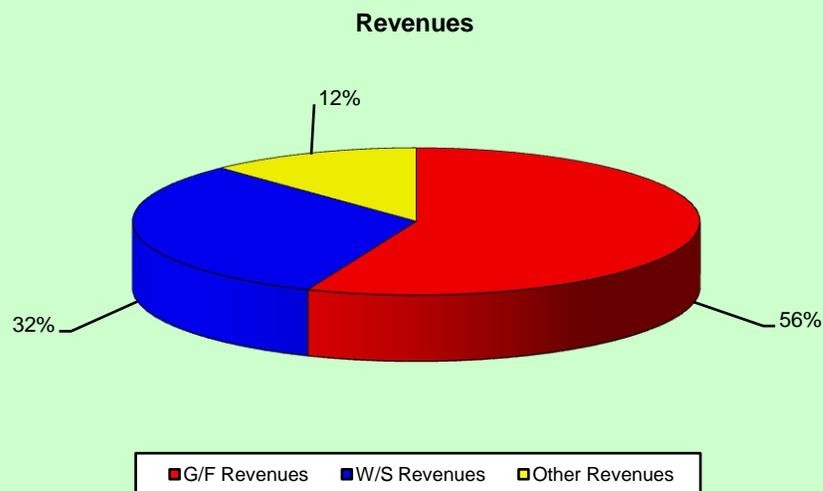
Summary of Revenue Estimates

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Beginning Fund Balances		7,307,584	7,156,815	3,722,158
Fund 01 - General Fund				
31001	Ad Valorem Tax	1,437,058	1,434,850	1,434,850
31005	Sales and Use Tax	2,780,692	2,653,000	2,630,000
31101	Gross Receipts Tax	1,067,479	1,253,000	1,002,000
31201	License and Permits	50,738	60,050	61,050
31301	Fines and Forfeits	283,611	317,150	302,150
31401	Service Charges	271,691	183,015	505,512
31405	Refuse Collection	1,486,198	1,713,700	1,713,700
31406	Vector Control	130,582	130,000	130,000
31408	Interest from Investments	57,647	55,000	30,000
31414	Industrial District	1,072,433	1,132,350	1,200,000
31418	Solid Waste Tipping Fees	120,881	144,500	144,500
31435	County Fire/Emergency Services Contract	30,000	35,000	35,000
31436	Radio Dispatching Contracts	95,000	90,000	136,000
31525	From W/S Fund for Services Rendered	200,000	538,374	500,000
		<u>9,084,010</u>	<u>9,739,989</u>	<u>9,824,762</u>
Fund 02 - Water and Sewer Fund				
31501	Water Sales	1,999,091	2,300,100	2,100,000
31502	Sewer Sales	1,352,783	1,565,000	1,530,000
31503	Plumbing Permits and Water Taps	13,040	8,000	10,000
31504	Agrium Water Sales	749,522	560,000	660,000
31505	Sale of City Assets	(1,554)	0	0
31507	Miscellaneous Revenues	37,409	28,000	35,000
31508	Interest from Investments	83,514	87,000	30,350
31509	Reconnect and Turn On Fees	29,495	28,000	30,000
31510	Insufficient Check Fees	1,850	1,650	1,500
31511	W/S Utility Penalty and Interest	76,161	67,000	68,000
31512	Conoco/Phillips Water Sales	440,303	310,500	350,000
31513	Sid Richardson Water Sales	409,119	430,500	415,000
31514	Degussa Water Sales	326,138	325,500	300,000
31515	Purchase Card Rebates	0	3,000	8,000
		<u>5,516,871</u>	<u>5,714,250</u>	<u>5,537,850</u>
Fund 03 - Tourism Fund		92,259	87,000	92,850
Fund 05 - Tub Grinding Operations		30,460	13,500	16,500
Fund 09 - Parks, Recreation and Special Projects		37,365	37,000	34,000
Fund 25 - Fire Apparatus I&S Fund		65,399	62,916	117,166
Fund 29 - Police Club 100 Fund		2,112	450	200



Summary of Revenue Estimates

Account Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Fund 31 - Fire Equipment Fund	1,433	0	0
Fund 32 - Police Grants Fund	36,912	3,000	1,000
Fund 35 - Emergency Operations Fund	19,850	0	100
Fund 40 - M/C Building Security Fund	5,523	6,000	3,800
Fund 45 - G/O Refunding Bonds Series 1995	144,541	181,100	200,516
Fund 46 - G/O Refunding Bonds Series 2002	503,314	480,800	500,300
Fund 47 - C/O Series 2002	74,394	98,000	115,641
Fund 48 - Texas Plains Trail	60,386	53,986	79,605
Fund 50 - M/C Technology Fund	6,204	6,250	7,195
Fund 52 - C/O Series 2006	369,204	269,975	221,800
Fund 61 - Hotel / Motel Occupancy Fund	203,028	200,000	215,000
Fund 65 - Capital Equipment Fund	328,067	545,024	509,295
Total of Revenue Estimates	16,581,332	17,499,240	17,477,580



Total Operating Budget	23,888,916	24,656,055	21,199,738
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City of Borger

Summary of All Expenditures by Account

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Fund 01 - General Fund				
	Non-Departmental	312,797	0	0
1	General Fund Data Processing	22,723	33,643	30,105
2	Administration	260,059	287,092	273,714
3	Animal Control	163,856	265,000	171,851
4	Central Dispatching	294,152	319,164	438,378
5	Fire	1,444,236	1,407,551	1,624,004
6	Fire Prevention	71,370	80,510	89,354
7	Code Enforcement	188,860	286,302	283,235
8	Wild Land Fire Department	0	0	98,995
9	Park	464,527	464,305	496,111
10	Planning and Zoning	384,301	384,871	406,163
11	Police	2,027,800	2,215,657	2,175,982
12	Public Works Director	215,662	210,544	212,425
13	Recreation	46,203	69,814	63,041
14	Refuse Collection	592,736	698,125	564,934
15	Street and Alley Maintenance	684,568	806,698	821,176
16	Swimming Pool	6,078	213,767	209,873
17	Recycling Center	38,974	34,041	21,225
19	Municipal Court	216,560	239,515	265,206
20	Transfer Station	824,888	891,000	927,671
21	Vehicle Service Center	193,069	207,379	235,433
22	Reserve Account Section	78,167	420,494	197,279
23	Building Standards and Facelift	98,223	114,253	118,516
32	Emergency Management	80,781	90,214	100,091
Total General Fund Expenditures		8,710,590	9,739,939	9,824,762
Fund 02 - Water and Sewer Fund				
	Non-Departmental	(446,287)	0	0
24	Water/Sewer Customer Service	537,855	610,353	589,965
25	Water Maintenance Section	547,967	578,724	580,267
26	Sewer Maintenance Section	497,640	622,794	558,578
27	Water Production and Treatment	774,699	816,919	834,387
28	Wastewater Treatment	545,869	512,600	522,318
29	Water/Sewer Utilities Director	121,544	111,139	180,525
30	Water/Sewer Reserve Account Section	2,283,462	2,353,192	2,181,500
31	Water/Sewer Data Processing	71,641	108,529	90,310
Total Water & Sewer Fund Expenditures		4,934,390	5,714,250	5,537,850



Summary of All Expenditures by Account

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Fund 03 -	Tourism Fund	113,202	37,000	173,850
Fund 05 -	Tub Grinding Operations	14,873	59,300	38,500
Fund 09 -	Parks, Recreation and Special Projects	50,793	112,000	0
Fund 25 -	Fire Apparatus I&S Fund	61,166	61,166	117,166
Fund 29 -	Police Club 100 Fund	0	3,000	3,000
Fund 31 -	Fire Equipment Fund	6,146	0	0
Fund 32 -	Police Grants Fund	29,971	77,000	107,000
Fund 35 -	Emergency Operations Fund	0	0	19,950
Fund 40 -	M/C Building Security Fund	11,905	6,000	3,800
Fund 45 -	G/O Refunding Bonds Series 1995	203,128	199,660	200,516
Fund 46 -	G/O Refunding Bonds Series 2002	501,278	499,278	500,300
Fund 47 -	C/O Series 2002	111,191	113,191	115,641
Fund 48 -	Texas Plains Trail	60,768	53,986	79,605
Fund 50 -	M/C Technology Fund	7,148	6,250	7,195
Fund 52 -	C/O Series 2006	1,575,110	3,357,475	217,475
Fund 59 -	Hotel / Motel Occupancy Fund	203,029	200,000	215,000
Fund 65 -	Capital Equipment Fund	542,675	823,000	622,000
Total of Operating Expenditures		17,137,363	21,062,495	17,783,610
Ending Fund Balances		6,743,905	3,593,560	3,416,128
Total Operating Budget		23,881,268	24,656,055	21,199,738



City of Borger

Fund 01 - General Fund Detailed Revenue Estimates

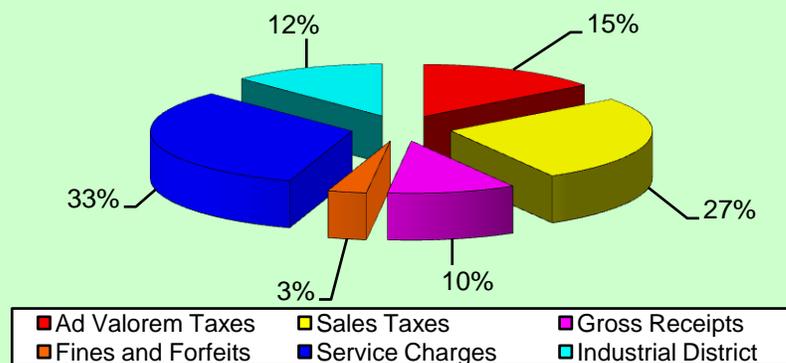
Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Beginning Fund Balance				
17023	Texpool Funds	500,000	725,000	600,000
Taxes				
31001	Ad Valorem Taxes	1,385,598	1,383,000	1,383,000
31002	Taxes Prior	57,686	57,000	57,000
31003	Penalty and Interest	27,579	28,500	28,500
31004	Discounts	(39,466)	(38,500)	(38,500)
31006	Late Rendition Penalty	5,661	4,850	4,850
31015	Sales and Use Tax	2,780,692	2,653,000	2,630,000
		<u>4,217,750</u>	<u>4,087,850</u>	<u>4,064,850</u>
Gross Receipts Tax				
31101	Southwestern Bell	79,931	73,000	76,000
31102	X-Cel Energy (Southwestern Public Service)	637,692	870,000	612,000
31103	Texas Gas	213,817	190,000	191,000
31104	Cable One	121,160	100,000	105,000
31105	Telecommunications	14,879	20,000	18,000
		<u>1,067,479</u>	<u>1,253,000</u>	<u>1,002,000</u>
License and Permits				
31201	Zoning and Plat Fees	866	1,000	1,000
31202	Mechanical Permits	1,112	1,000	1,000
31203	Animal Shelter Fees	16,480	16,000	16,500
31204	Alcoholic Beverages	9,491	7,000	7,500
31205	Building Permits	12,469	15,000	15,000
31206	Electricians Licenses	0	0	0
31207	Electrical Permits	6,422	6,000	6,000
31208	Lease Agreements	3,823	14,000	14,000
31209	Taxicab Driver Permits	0	0	0
31210	Occupational License Permits	0	0	0
31211	Moving Permits	75	50	50
		<u>50,738</u>	<u>60,050</u>	<u>61,050</u>
Fines and Forfeits				
31301	Municipal Court Fines	169,871	160,000	155,000
31302	Court Operations Fund	859	650	650
31303	Delinquent Fines & Court Costs	135.00	60,000.00	60,000.00
31304	Bonds on Fines	(790)	(3,500)	(3,500)
31305	Court Costs	113,536	100,000	90,000
		<u>283,611</u>	<u>317,150</u>	<u>302,150</u>



Fund 01 - General Fund
Detailed Revenue Estimates

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Service Charges				
31401	Birth Certificates	1,517	1,275	1,275
31402	Vital Statistics	27,335	21,000	21,000
31403	Swimming Admissions	0	10,500	35,000
31404	Sale of City Assets	1,500	0	0
31405	Refuse Collection	1,486,198	1,713,700	1,713,700
31406	Vector Control	130,582	130,000	130,000
31407	Miscellaneous Revenue	81,214	40,000	40,000
31408	Interest from Investments	57,647	55,000	30,000
31409	Refuse Penalty and Interest	29,050	28,000	28,000
31411	Housing Authority in Lieu of Taxes	6,575	5,500	5,500
31412	False Alarm Fees	420	300	300
31414	Industrial District Contracts	1,072,433	1,132,350	1,200,000
31415	Alley Paving Projects	0	0	10,000
31416	Purchase Card Rebates	0	5,000	8,000
31418	Solid Waste Tipping Fees	120,881	144,500	144,500
31421	Reimbursement Grants	0	45,000	160,687
31425	BISD SRO Reimbursement	18,000	22,000	30,000
31430	Insurance Claim Reimbursment	106,080	0	0
31434	Contract Fire Services	0	0	130,750
31435	County Fire/Emergency Services Contract	30,000	35,000	35,000
31436	Radio Dispatching Contracts	95,000	90,000	136,000
31448	Youth Facility Rentals	0	2,220	5,000
31449	Youth Facility Concession Sales	0	2,220	30,000
31450	Returned Checks	0	0	0
31525	From W/S Fund for Services Rendered	200,000	538,374	500,000
		<u>3,464,432</u>	<u>4,021,939</u>	<u>4,394,712</u>
Total General Fund Revenues		9,084,010	9,739,989	9,824,762

Detailed Revenue



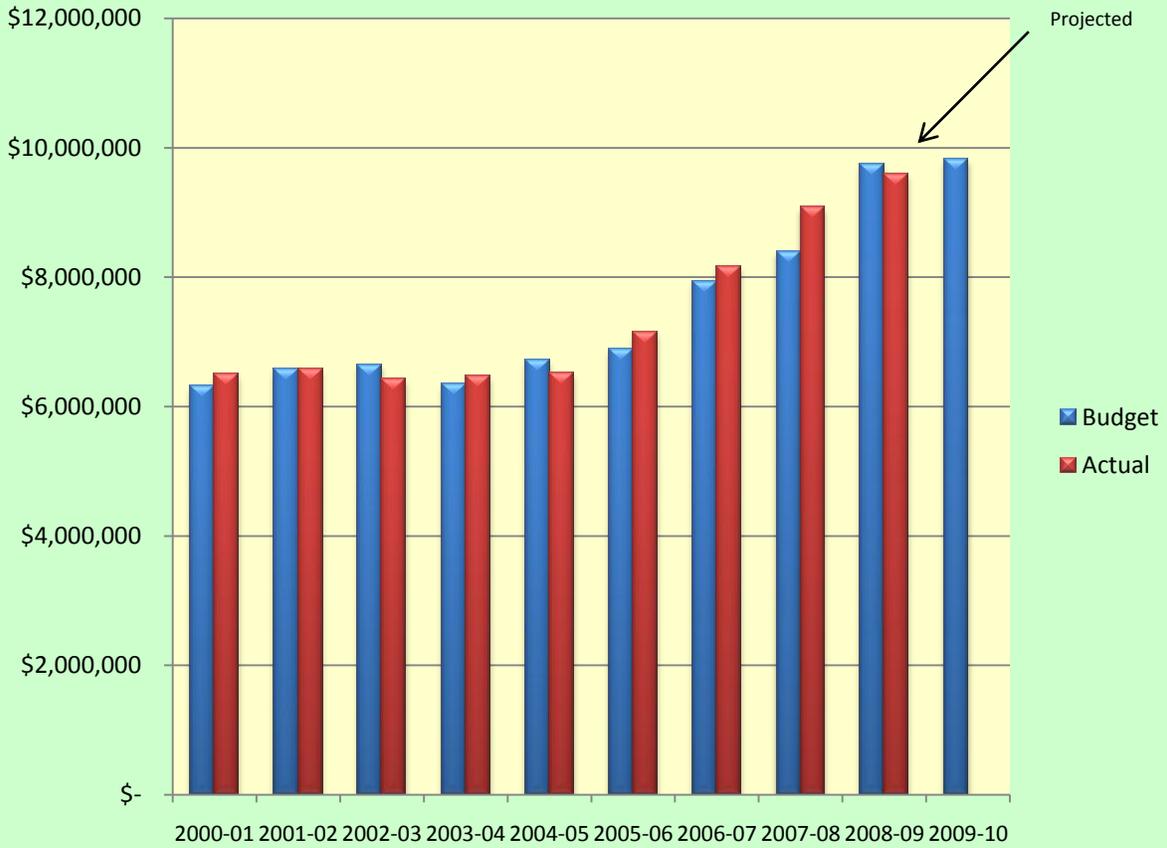


City of Borger

Fund 01 - General Fund

Historical Revenues

Historical Revenue Comparisons





Fund 01 - General Fund
Data Processing

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
401-111	Salaries - Regular	8,187	9,222	9,435
401-112	Salaries - Overtime	0	100	100
401-121	Retirement - TMRS	1,284	1,542	1,686
401-122	Social Security	115	135	140
401-123	Worker's Compensation	18	47	42
401-125	Group Insurance	1,539	1,012	1,200
		<u>11,143</u>	<u>12,058</u>	<u>12,603</u>
Contractual and Miscellaneous Services				
401-211	Postage	370	400	250
401-212	Communications	284	275	275
401-213	Printing	205	225	225
401-215	Travel	0	1,350	1,325
401-220	Insurances	78	50	65
401-253	Outside Professional	0	650	5,750
401-254	Special Services	600	700	600
		<u>1,537</u>	<u>3,650</u>	<u>8,490</u>
General Services				
401-314	Office Supplies	541	550	525
401-316	Wearing Apparel	0	100	50
401-317	Photo and Duplicating	23	30	30
401-318	Tools and Equipment	0	10	0
401-332	Other Supplies	19	40	25
		<u>583</u>	<u>730</u>	<u>630</u>
Machinery and Equipment Maintenance				
401-413	Office Equipment Maintenance	24	50	30
401-414	Equipment Maintenance	465	550	475
401-418	Software and Maintenance	4,523	12,500	7,877
		<u>5,012</u>	<u>13,100</u>	<u>8,382</u>
Total Operating Budget		18,275	29,538	30,105
Capital Outlay				
401-513	Office Equipment	0	0	0
401-535	Capital Lease Purchase Payments	4,448	4,105	0
		<u>4,448</u>	<u>4,105</u>	<u>0</u>
Total Departmental Budget		22,723	33,643	30,105



City of Borger

Fund 01 - General Fund Administration

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
402-111	Salaries - Regular	63,792	85,678	88,096
402-112	Salaries - Overtime	158	500	500
402-113	Salaries - Seasonal and Part-time	3,190	4,000	4,000
402-121	Retirement - TMRS	10,335	14,254	15,504
402-122	Social Security	279	889	912
402-123	Worker's Compensation	180	451	383
402-125	Group Insurance	5,227	6,904	7,200
		<u>83,161</u>	<u>112,676</u>	<u>116,595</u>
Contractual and Miscellaneous Services				
402-211	Postage	423	700	700
402-212	Communications	5,041	4,900	4,750
402-213	Printing	378	400	700
402-214	Public Notices	6,064	3,500	4,000
402-215	Travel	12,234	12,650	12,000
402-216	Auto Allowance	0	0	0
402-217	Records Management	1,129	2,000	1,750
402-220	Insurances	2,137	2,600	2,750
402-223	Bonds	255	150	200
402-231	Equipment Rental	0	0	0
402-236	Staff Training	4,847	3,000	3,000
402-251	Utilities	5,350	5,000	5,500
402-252	Dues and Subscriptions	5,157	5,500	5,500
402-253	Outside Professional	24,255	24,000	12,500
402-254	Special Services	9,154	5,000	5,000
402-256	Laundry	62	250	125
402-260	Pest and Germ Control	330	300	300
402-262	Janitorial Service	0	0	0
402-263	Contract Labor	50,142	51,500	52,500
		<u>126,958</u>	<u>121,450</u>	<u>111,275</u>
General Services				
402-312	Chemical Supplies	0	0	0
402-313	Books and Educational	425	200	400
402-314	Office Supplies	5,814	3,500	3,500
402-315	Food Supplies	474	1,000	900
402-316	Wearing Apparel	22	250	500
402-317	Photo and Duplicating Supplies	5,991	4,800	5,000
402-318	Tools and Equipment	3	0	50
402-319	Vital Statistics	3,393	2,800	3,000



Fund 01 - General Fund
Administration

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
General Services - Continued				
402-321	Janitorial Supplies	1,102	1,100	1,100
402-323	Gas and Oil	0	0	0
402-325	Election Supplies and Expenses	8,451	1,500	10,000
402-330	Personnel Services	9,494	6,500	8,000
402-332	Other Supplies	713	2,000	1,800
		<u>35,882</u>	<u>23,650</u>	<u>34,250</u>
Machinery and Equipment Maintenance				
402-413	Office Equipment Maintenance	228	800	700
402-414	Equipment Maintenance	3,745	3,750	3,500
402-418	Software and Maintenance	6,750	23,500	7,394
402-421	Building Maintenance	1,968	0	0
		<u>12,691</u>	<u>28,050</u>	<u>11,594</u>
Total Operating Budget		258,692	285,826	273,714
Capital Outlay				
402-513	Office Equipment	0	0	0
402-514	Other Equipment	0	0	0
402-535	Capital Lease Purchase Payments	1,367	1,266	0
		<u>1,367</u>	<u>1,266</u>	<u>0</u>
Total Departmental Budget		260,059	287,092	273,714



City of Borger

Fund 01 - General Fund

Animal Control

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
403-111	Salaries - Regular	83,573	86,328	84,835
403-112	Salaries - Overtime	6,928	12,500	14,000
403-113	Salaries - Seasonal and Part-time	0	0	0
403-114	Salaries - Holiday Pay	764	1,500	1,500
403-121	Retirement - TMRS	14,694	16,594	17,296
403-122	Social Security	1,284	1,455	1,455
403-123	Worker's Compensation	1,585	3,401	3,167
403-125	Group Insurance	15,031	17,592	15,948
		<u>123,859</u>	<u>139,370</u>	<u>138,201</u>
Contractual and Miscellaneous Services				
403-200	Sanitary Landfill	2,668	1,000	1,000
403-211	Postage	109	200	175
403-212	Communications	526	400	400
403-213	Printing	107	100	75
403-214	Public Notices	0	100	100
403-215	Travel	3,295	2,500	2,500
403-220	Insurances	1,862	2,300	2,300
403-231	Equipment & Land Rental	0	0	0
403-251	Utilities	5,640	6,000	6,000
403-252	Dues and Subscriptions	54	100	100
403-253	Outside Professional	4,593	2,000	2,000
403-254	Special Services	0	150	150
403-255	Damage Claims	0	0	0
403-256	Laundry	437	450	400
403-259	Refunds	0	0	0
403-260	Pest and Germ Control	253	200	200
		<u>19,544</u>	<u>15,500</u>	<u>15,400</u>
General Services				
403-312	Chemical Supplies	1,592	2,680	2,500
403-313	Books and Educational	100	100	100
403-314	Office Supplies	342	600	550
403-315	Food Supplies	46	700	600
403-316	Wearing Apparel	1,169	1,800	1,600
403-317	Photo and Duplicating Supplies	3	100	100
403-318	Tools and Equipment	331	650	600
403-321	Janitorial Supplies	2,912	1,900	2,400



Fund 01 - General Fund
Animal Control

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
General Services - Continued				
403-323	Gas and Oil	7,509	5,900	5,000
403-324	Welding Supplies	0	0	0
403-326	Lube, Oil, and Gas	0	0	0
403-332	Other Supplies	890	1,500	1,200
		<u>14,894</u>	<u>15,930</u>	<u>14,650</u>
Machinery and Equipment Maintenance				
403-411	Motor Vehicle Maintenance	1,618	1,800	1,700
403-412	Machinery Maintenance	0	0	0
403-413	Office Equipment Maintenance	0	200	0
403-414	Equipment Maintenance	76	200	200
403-418	Software and Maintenance	0	200	200
403-421	Building Maintenance	3,612	1,500	1,500
403-425	Miscellaneous Repairs	253	300	0
		<u>5,559</u>	<u>4,200</u>	<u>3,600</u>
Total Operating Budget		163,856	175,000	171,851
Capital Outlay				
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	90,000	0
403-530	Equipment Fund Payments	0	0	0
403-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>90,000</u>	<u>0</u>
Total Departmental Budget		163,856	265,000	171,851



City of Borger

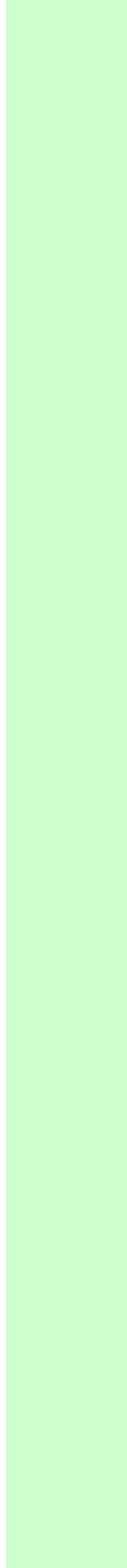
Fund 01 - General Fund

Central Dispatching

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
404-111	Salaries - Regular	199,321	215,974	294,599
404-112	Salaries - Overtime	9,410	10,000	15,000
404-113	Salaries - Seasonal and Part-time	0	2,500	0
404-114	Salaries - Holiday Pay	10,146	8,500	11,000
404-121	Retirement - TMRS	35,174	38,782	56,105
404-122	Social Security	2,632	3,180	4,189
404-123	Worker's Compensation	630	1,185	1,337
404-125	Group Insurance	36,839	39,043	56,148
		<u>294,152</u>	<u>319,164</u>	<u>438,378</u>
Total Operating Budget				
		294,152	319,164	438,378
Total Departmental Budget				
		294,152	319,164	438,378

Fund 01 - General Fund
Central Dispatching

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
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City of Borger

Fund 01 - General Fund

Fire Department

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
405-111	Salaries - Regular	701,256	725,569	916,967
405-112	Salaries - Overtime	181,429	160,000	73,850
405-113	Salaries - Seasonal and Part-time	0	0	0
405-114	Salaries - Holiday Pay	32,107	32,000	40,000
405-121	Retirement - TMRS	147,997	151,766	180,403
405-122	Social Security	12,701	12,354	13,960
405-123	Worker's Compensation	17,598	33,997	34,699
405-124	Insurance - Hazard	377	400	600
405-125	Group Insurance	103,543	105,159	139,320
		<u>1,197,008</u>	<u>1,221,245</u>	<u>1,399,799</u>
Contractual and Miscellaneous Services				
405-211	Postage	274	475	400
405-212	Communications	3,973	2,800	2,800
405-213	Printing	197	350	350
405-214	Public Notices	406	550	550
405-215	Travel	4,905	4,650	4,750
405-220	Insurances	9,620	8,200	8,200
405-231	Equipment Rental	125	100	100
405-251	Utilities	12,761	13,500	13,000
405-252	Dues and Subscriptions	5,870	4,000	3,000
405-253	Outside Professional	10,907	1,000	1,000
405-254	Special Services	10,391	5,750	5,500
405-255	Damage Claims	614	100	500
405-256	Laundry	1,689	4,000	4,000
405-260	Pest and Germ Control	211	325	300
		<u>61,943</u>	<u>45,800</u>	<u>44,450</u>
General Services				
405-310	Police Ammunition	0	0	0
405-311	Agriculture	44	250	500
405-312	Chemical Supplies	299	500	500
405-313	Books and Educational	1,132	1,100	1,500
405-314	Office Supplies	2,027	2,000	2,250
405-315	Food Supplies	992	1,250	1,500
405-316	Wearing Apparel	17,242	17,525	20,000
405-317	Photo and Duplicating Supplies	372	600	500
405-318	Tools and Equipment	3,305	2,750	3,500
405-321	Janitorial Supplies	3,104	2,000	2,600



Fund 01 - General Fund
Fire Department

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
General Services - Continued				
405-323	Gas and Oil	19,144	15,000	15,000
405-324	Welding Supplies	357	500	350
405-326	Lube, Oil, and Gas	87	175	200
405-332	Other Supplies	8,111	6,000	6,500
		<u>56,216</u>	<u>49,650</u>	<u>54,900</u>
Machinery and Equipment Maintenance				
405-411	Motor Vehicle Maintenance	52,299	23,000	28,000
405-412	Machinery Maintenance	1,285	1,000	2,500
405-413	Office Equipment Maintenance	33	300	300
405-414	Equipment Maintenance	17,558	15,000	15,000
405-418	Software and Maintenance	3,455	4,000	4,000
405-421	Building Maintenance	26,588	7,650	6,500
405-425	Miscellaneous Repairs	0	0	0
		<u>101,218</u>	<u>50,950</u>	<u>56,300</u>
Total Operating Budget		1,416,385	1,367,645	1,555,449
Capital Outlay				
405-511	New Vehicles	0	0	0
405-512	Machinery and Equipment	1,100	0	0
405-513	Office Equipment	0	0	0
405-514	Other Equipment	0	0	0
405-522	Land Improvements	0	0	0
405-530	Equipment Fund Payments	0	31,050	68,555
405-535	Capital Lease Purchase Payments	26,751	8,856	0
		<u>27,851</u>	<u>39,906</u>	<u>68,555</u>
Total Departmental Budget		1,444,236	1,407,551	1,624,004



City of Borger

Fund 01 - General Fund

Fire Prevention

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
406-111	Salaries - Regular	47,718	48,623	44,139
406-112	Salaries - Overtime	1,580	1,700	8,000
406-114	Holiday Pay	0	300	500
406-121	Retirement - TMRS	7,927	8,373	9,124
406-122	Social Security	706	734	764
406-123	Worker's Compensation	1,012	1,052	2,266
406-124	Insurance - Hazard	0	0	0
406-125	Group Insurance	3,986	4,047	8,304
		<u>62,929</u>	<u>64,829</u>	<u>73,097</u>
Contractual and Miscellaneous Services				
406-211	Postage	81	125	125
406-212	Communications	1,119	900	1,000
406-213	Printing	625	175	500
406-214	Public Notices	0	0	100
406-215	Travel	1,298	500	1,650
406-220	Insurances	314	625	625
406-252	Dues and Subscriptions	0	0	100
406-253	Outside Professional	0	0	0
406-254	Special Services	0	0	0
406-256	Laundry	386	250	200
		<u>3,823</u>	<u>2,575</u>	<u>4,300</u>
General Services				
406-312	Chemical Supplies	0	0	0
406-313	Books and Educational	0	1,100	1,600
406-314	Office Supplies	192	550	400
406-316	Wearing Apparel	802	1,900	750
406-317	Photo and Duplicating Supplies	0	50	100
406-318	Tools and Equipment	682	200	150
406-321	Janitorial Supplies	0	0	0
406-323	Gas and Oil	856	1,000	800
406-326	Lube, Oil, and Gas	0	0	0
406-332	Other Supplies	12	50	500
		<u>2,544</u>	<u>4,850</u>	<u>4,300</u>



Fund 01 - General Fund
Fire Prevention

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Machinery and Equipment Maintenance				
406-411	Motor Vehicle Maintenance	309	400	1,000
406-412	Machinery Maintenance	0	0	0
406-413	Office Equipment Maintenance	0	0	0
406-414	Equipment Maintenance	131	150	500
406-418	Software and Maintenance	840	1,000	1,750
406-421	Building Maintenance	794	200	0
		<u>2,074</u>	<u>1,750</u>	<u>3,250</u>
<hr/>				
Total Operating Budget		71,370	74,004	84,947
<hr/>				
Capital Outlay				
406-511	New Vehicles	0	0	0
406-512	Machinery and Equipment	0	0	0
406-513	Office Equipment	0	0	0
406-530	Equipment Fund Payments	0	0	0
406-514	Other Equipment	0	6,506	4,407
406-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>6,506</u>	<u>4,407</u>
<hr/>				
Total Departmental Budget		71,370	80,510	89,354



City of Borger

Fund 01 - General Fund

Code Enforcement

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
407-111	Salaries - Regular	59,591	115,799	116,517
407-112	Salaries - Overtime	0	1,000	1,000
407-113	Salaries - Part-time	9,892	15,000	15,000
407-121	Retirement - TMRS	9,505	19,319	20,566
407-122	Social Security	1,591	2,841	2,852
407-123	Worker's Compensation	237	2,185	3,892
407-125	Group Insurance	10,043	19,194	22,056
		<u>90,859</u>	<u>175,338</u>	<u>181,883</u>
Contractual and Miscellaneous Services				
407-211	Postage	3,666	2,500	3,000
407-212	Communications	1,395	1,600	1,600
407-213	Printing	38	250	250
407-214	Public Notices	1,756	2,250	2,800
407-215	Travel	977	500	500
407-220	Insurances	268	2,600	2,600
407-231	Machinery & Equipment Rental	0	0	0
407-251	Utilities	0	0	0
407-252	Dues and Subscriptions	226	300	300
407-253	Outside Professional	1,300	1,250	1,250
407-254	Special Services	0	0	0
407-257	Contract Mowing	64,627	63,000	55,000
407-259	Refunds	0	0	0
		<u>74,253</u>	<u>74,250</u>	<u>67,300</u>
General Services				
407-312	Chemical Supplies	536	750	750
407-313	Books and Educational	189	250	250
407-314	Office Supplies	303	250	300
407-315	Food Supplies	0	0	0
407-316	Wearing Apparel	412	1,200	1,600
407-317	Photo and Duplicating Supplies	313	350	750
407-318	Tools and Equipment	1,080	1,300	1,200
407-321	Janitorial Supplies	15	0	0
407-323	Gas and Oil	9,903	10,000	9,000
407-326	Lube, Grease, and Oil	25	150	150
407-332	Other Supplies	504	800	800
		<u>13,280</u>	<u>15,050</u>	<u>14,800</u>



Fund 01 - General Fund
Code Enforcement

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Machinery and Equipment Maintenance				
407-411	Motor Vehicle Maintenance	1,869	5,000	4,500
407-412	Machinery Maintenance	7,866	3,000	2,500
407-413	Office Equipment Maintenance	0	0	0
407-414	Equipment Maintenance	723	1,200	1,100
407-418	Software and Maintenance	10	500	1,000
		<u>10,468</u>	<u>9,700</u>	<u>9,100</u>
<hr/>				
Total Operating Budget		188,860	274,338	273,083
<hr/>				
Capital Outlay				
407-511	New Vehicles	0	0	0
407-512	New Equipment	0	0	0
407-514	Other Equipment	0	0	0
407-521	Building Improvements	0	0	0
407-530	Equipment Fund Payments	0	11,964	10,152
407-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>11,964</u>	<u>10,152</u>
<hr/>				
Total Departmental Budget		188,860	286,302	283,235



City of Borger

Fund 01 - General Fund Wild Land Fire Department

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
408-111	Salaries - Regular	0	0	0
408-112	Salaries - Overtime	0	0	17,500
408-113	Salaries - Seasonal and Part-time	0	0	15,000
408-114	Salaries - Holiday Pay	0	0	2,500
408-121	Retirement - TMRS	0	0	3,600
408-122	Social Security	0	0	1,450
408-123	Worker's Compensation	0	0	1,550
408-124	Insurance - Hazard	0	0	500
408-125	Group Insurance	0	0	0
		0	0	42,100
Contractual and Miscellaneous Services				
408-211	Postage	0	0	0
408-212	Communications	0	0	750
408-213	Printing	0	0	0
408-214	Public Notices	0	0	0
408-215	Travel	0	0	9,500
408-220	Insurances	0	0	1,000
408-231	Equipment Rental	0	0	500
408-251	Utilities	0	0	0
408-252	Dues and Subscriptions	0	0	0
408-253	Outside Professional	0	0	0
408-254	Special Services	0	0	0
408-255	Damage Claims	0	0	0
408-256	Laundry	0	0	0
408-260	Pest and Germ Control	0	0	0
		0	0	11,750
General Services				
408-312	Chemical Supplies	0	0	350
408-313	Books and Educational	0	0	0
408-314	Office Supplies	0	0	0
408-315	Food Supplies	0	0	0
408-316	Wearing Apparel	0	0	4,000
408-317	Photo and Duplicating Supplies	0	0	0
408-318	Tools and Equipment	0	0	5,000
408-321	Janitorial Supplies	0	0	0



Fund 01 - General Fund
Wild Land Fire Department

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
General Services - Continued				
408-323	Gas and Oil	0	0	7,000
408-324	Welding Supplies	0	0	250
408-326	Lube, Oil, and Gas	0	0	0
408-332	Other Supplies	0	0	1,000
		<u>0</u>	<u>0</u>	<u>17,600</u>
Machinery and Equipment Maintenance				
408-411	Motor Vehicle Maintenance	0	0	2,000
408-412	Machinery Maintenance	0	0	0
408-413	Office Equipment Maintenance	0	0	2,000
408-414	Equipment Maintenance	0	0	0
408-418	Software and Maintenance	0	0	0
408-421	Building Maintenance	0	0	0
408-425	Miscellaneous Repairs	0	0	0
		<u>0</u>	<u>0</u>	<u>4,000</u>
Total Operating Budget		0	0	75,450
Capital Outlay				
408-511	New Vehicles	0	0	0
408-512	Machinery and Equipment	0	0	0
408-513	Office Equipment	0	0	0
408-514	Other Equipment	0	0	0
408-522	Land Improvements	0	0	0
408-530	Equipment Fund Payments	0	0	23,545
408-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>0</u>	<u>23,545</u>
Total Departmental Budget		0	0	98,995



City of Borger

Fund 01 - General Fund

Park Department

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
409-111	Salaries - Regular	195,065	194,951	209,523
409-112	Salaries - Overtime	4,440	7,000	7,000
409-113	Salaries - Seasonal and Part-time	11,780	9,000	9,000
409-114	Salaries - Holiday Pay	671	1,000	1,000
409-121	Retirement - TMRS	32,214	33,568	37,891
409-122	Social Security	3,650	3,631	3,843
409-123	Worker's Compensation	5,233	9,668	8,789
409-125	Group Insurance	38,951	35,119	42,360
		<u>292,004</u>	<u>293,937</u>	<u>319,406</u>
Contractual and Miscellaneous Services				
409-211	Postage	8	50	50
409-212	Communications	418	750	950
409-213	Printing	42	100	75
409-214	Public Notices	249	300	300
409-215	Travel	719	750	750
409-220	Insurances	4,646	6,800	6,800
409-231	Equipment and Land Rental	519	2,550	2,550
409-251	Utilities	29,073	27,500	27,500
409-252	Dues and Subscriptions	180	100	200
409-253	Outside Professional	1,967	1,800	800
409-254	Special Services	3,650	1,800	1,150
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	2,922	2,500	2,500
409-262	Janitorial Service	1,380	1,350	0
409-263	Contract Labor	0	0	0
409-265	Vector Control	3,057	4,000	5,500
		<u>48,830</u>	<u>50,350</u>	<u>49,125</u>
General Services				
409-305	Huber Park Agriculture	6,554	4,500	6,500
409-306	Huber Park Chemicals	651	2,000	750
409-311	Agriculture	5,243	4,000	5,000
409-312	Chemical Supplies	3,920	3,000	3,000
409-313	Books and Educational	0	300	300
409-314	Office Supplies	388	500	500
409-315	Food Supplies	1,140	1,600	1,500
409-316	Wearing Apparel	4,768	4,000	4,250



Fund 01 - General Fund
Park Department

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
General Services - Continued				
409-317	Photo and Duplicating Supplies	0	75	75
409-318	Tools and Equipment	4,352	4,250	4,000
409-321	Janitorial Supplies	7,302	4,000	1,500
409-323	Gas and Oil	29,294	22,000	18,000
409-324	Welding Supplies	619	700	600
409-326	Lube, Grease, and Oil	194	75	75
409-332	Other Supplies	3,636	4,000	3,800
		68,061	55,000	49,850
Machinery and Equipment Maintenance				
409-411	Motor Vehicle Maintenance	4,083	6,500	6,000
409-412	Machinery Maintenance	7,990	6,500	9,000
409-413	Office Equipment Maintenance	450	0	0
409-414	Equipment Maintenance	2,393	1,200	1,100
409-415	Playground Equipment	1,415	1,000	800
409-416	Park Equipment	94	3,700	3,500
409-421	Building Maintenance	1,954	3,000	3,000
409-422	Rights of Way	2,794	0	0
409-425	Miscellaneous Repairs	0	100	0
409-426	Light System	5,369	7,000	7,000
409-427	Park Improvements Maintenance	21,331	18,200	18,500
		47,873	47,200	48,900
Total Operating Budget		456,768	446,487	467,281
Capital Outlay				
409-511	New Vehicles	0	0	0
409-512	Machinery and Equipment	0	0	12,000
409-513	Office Equipment	0	0	0
409-514	Other Equipment	0	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	10,920	16,830
409-535	Capital Lease Purchase Payments	7,759	6,898	0
		7,759	17,818	28,830
Total Departmental Budget		464,527	464,305	496,111



City of Borger

Fund 01 - General Fund

Planning and Zoning

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
410-111	Salaries - Regular	93,893	99,052	104,334
410-112	Salaries - Overtime	0	500	500
410-121	Retirement - TMRS	15,088	16,466	18,346
410-122	Social Security	418	504	580
410-123	Worker's Compensation	259	498	453
410-125	Group Insurance	10,940	11,101	9,600
		<u>120,598</u>	<u>128,121</u>	<u>133,813</u>
Contractual and Miscellaneous Services				
410-211	Postage	1,881	1,500	1,300
410-212	Communications	1,009	1,150	1,000
410-213	Printing	206	300	400
410-214	Public Notices	2,780	1,750	1,750
410-215	Travel	218	400	400
410-220	Insurances	1,288	2,500	2,500
410-223	Bonds	0	100	0
410-250	Lighting Fixture Rental	229,739	203,150	210,000
410-252	Dues and Subscriptions	633	650	400
410-253	Outside Professional	18,877	35,500	30,000
410-254	Special Services	100	2,500	500
410-255	Damage Claims	0	0	0
410-257	Contract Mowing	0	0	0
410-259	Refunds	0	0	0
		<u>256,731</u>	<u>249,500</u>	<u>248,250</u>
General Services				
410-313	Books and Educational	316	425	600
410-314	Office Supplies	1,309	1,000	1,000
410-316	Wearing Apparel	70	0	0
410-317	Photo and Duplicating Supplies	1,977	1,400	1,200
410-318	Tools and Equipment	2	50	0
410-323	Gas and Oil	1,352	1,900	1,000
410-332	Other Supplies	190	475	300
		<u>5,216</u>	<u>5,250</u>	<u>4,100</u>



Fund 01 - General Fund
 Planning and Zoning

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Machinery and Equipment Maintenance				
410-411	Motor Vehicle Maintenance	625	500	500
410-412	Machinery Maintenance	0	0	0
410-413	Office Equipment Maintenance	100	450	450
410-414	Equipment Maintenance	200	50	50
410-417	Access TV Channel	0	0	0
410-418	Software and Maintenance	831	1,000	19,000
		<u>1,756</u>	<u>2,000</u>	<u>20,000</u>
<hr/>				
Total Operating Budget		384,301	384,871	406,163
<hr/>				
Capital Outlay				
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>
<hr/>				
Total Departmental Budget		384,301	384,871	406,163



City of Borger

Fund 01 - General Fund

Police Department

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
411-111	Salaries - Regular	1,026,860	1,111,285	1,134,925
411-112	Salaries - Overtime	128,052	120,000	120,000
411-113	Salaries - Seasonal and Part-time	16,809	25,000	25,000
411-114	Salaries - Holiday Pay	31,600	30,000	30,000
411-121	Retirement - TMRS	189,150	208,616	224,862
411-122	Social Security	20,864	20,201	20,544
411-123	Worker's Compensation	30,112	64,962	54,552
411-124	Insurance - Hazard	632	660	860
411-125	Group Insurance	138,373	146,405	164,628
411-127	Law Enforcement Liability	15,549	15,500	16,000
		<u>1,598,001</u>	<u>1,742,629</u>	<u>1,791,371</u>
Contractual and Miscellaneous Services				
411-209	Canine Care	0	0	0
411-210	Printed Forms	25	1,000	0
411-211	Postage	1,427	1,600	1,600
411-212	Communications	15,277	14,000	14,000
411-213	Printing	1,694	1,200	1,200
411-214	Public Notices	2,013	2,300	2,000
411-215	Travel	12,141	13,500	13,500
411-218	County Care of Prisoners	0	0	0
411-220	Insurances	9,390	13,800	13,800
411-223	Bonds	242	300	300
411-231	Equipment Rental	0	0	0
411-240	Police Community Relations	0	0	500
411-241	Police Training	5,710	5,000	5,000
411-243	Police Accreditation Program	91	285	0
411-251	Utilities	18,276	21,000	18,500
411-252	Dues and Subscriptions	1,855	1,500	1,500
411-253	Outside Professional	2,129	2,115	2,000
411-254	Special Services	944	2,000	1,500
411-255	Damage Claims	0	500	500
411-256	Laundry	13,603	13,100	10,500
411-258	Dare Expenses	0	0	0
411-260	Pest and Germ Control	151	350	350
411-261	Change Fund	0	0	0
411-262	Janitorial Service	0	1,000	1,000
		<u>84,968</u>	<u>94,550</u>	<u>87,750</u>



Fund 01 - General Fund
Police Department

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
General Services				
411-310	Police Ammunition	4,400	12,200	10,000
411-312	Chemical Supplies	1,177	1,000	2,500
411-313	Books and Educational	798	550	500
411-314	Office Supplies	7,029	11,000	9,000
411-315	Food Supplies	3,092	3,250	3,250
411-316	Wearing Apparel	17,801	13,900	14,500
411-317	Photo and Duplicating Supplies	10,604	6,400	5,000
411-318	Tools and Equipment	563	850	1,250
411-320	Lab Supplies	0	0	2,000
411-321	Janitorial Supplies	2,732	2,500	2,000
411-323	Gas and Oil	59,891	52,000	40,000
411-326	Lube, Grease, and Oil	2	0	0
411-332	Other Supplies	10,166	7,000	7,000
		118,255	110,650	97,000
Machinery and Equipment Maintenance				
411-411	Motor Vehicle Maintenance	19,579	12,900	15,000
411-412	Machinery Maintenance	130	3,100	1,500
411-413	Office Equipment Maintenance	832	2,000	2,000
411-414	Equipment Maintenance	15,087	8,356	8,000
411-418	Software and Maintenance	13,273	24,000	30,068
411-421	Building Maintenance	26,552	23,000	15,000
		75,453	73,356	71,568
Total Operating Budget		1,876,677	2,021,185	2,047,689
Capital Outlay				
411-511	New Vehicles	0	0	0
411-512	Machinery & Equipment	1,100	0	0
411-513	Office Equipment	110,966	2,575	0
411-514	Other Equipment	0	15,425	9,600
411-514	Grant for Police Equipment	0	6,510	0
411-530	Equipment Fund Payments	2,696	129,550	89,293
411-535	Capital Lease Purchase Payments	36,361	40,412	29,400
		151,123	194,472	128,293
Total Departmental Budget		2,027,800	2,215,657	2,175,982



City of Borger

Fund 01 - General Fund

Public Works Director

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
412-111	Salaries - Regular	144,333	137,534	142,016
412-112	Salaries - Overtime	192	200	200
412-114	Salaries - Holiday Pay	0	250	250
412-121	Retirement - TMRS	26,119	22,781	24,888
412-122	Social Security	2,931	1,997	2,066
412-123	Worker's Compensation	372	3,244	614
412-125	Group Insurance	18,590	21,938	23,616
		<u>192,537</u>	<u>187,944</u>	<u>193,650</u>
Contractual and Miscellaneous Services				
412-211	Postage	9	150	100
412-212	Communications	1,204	1,600	1,300
412-213	Printing	150	100	75
412-214	Public Notices	2,124	300	150
412-215	Travel	2,549	1,800	1,750
412-220	Insurances	1,002	1,500	1,500
412-252	Dues and Subscriptions	495	1,000	250
412-253	Outside Professional	55	0	0
412-254	Special Services	111	0	0
412-255	Damage Claims	0	0	0
		<u>7,699</u>	<u>6,450</u>	<u>5,125</u>
General Services				
412-313	Books and Educational	14	1,500	500
412-314	Office Supplies	1,323	750	1,000
412-316	Wearing Apparel	607	1,000	900
412-317	Photo and Duplicating Supplies	18	100	75
412-318	Tools and Equipment	1,024	1,250	1,200
412-321	Janitorial Supplies	67	100	75
412-323	Gas and Oil	6,353	4,150	3,400
412-324	Welding Supplies	0	0	0
412-331	Safety Program	1,454	1,500	750
412-332	Other Supplies	795	1,400	900
		<u>11,655</u>	<u>11,750</u>	<u>8,800</u>



Fund 01 - General Fund
Public Works Director

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Machinery and Equipment Maintenance				
412-411	Motor Vehicle Maintenance	1,591	1,200	1,200
412-412	Machinery Maintenance	0	0	0
412-413	Office Equipment Maintenance	1,107	300	900
412-414	Equipment Maintenance	0	400	250
412-418	Software and Maintenance	1,360	2,500	2,500
		<u>4,058</u>	<u>4,400</u>	<u>4,850</u>
<hr/>				
Total Operating Budget		215,949	210,544	212,425
<hr/>				
Capital Outlay				
412-511	New Vehicles	0	0	0
412-513	Office Equipment	0	0	0
412-514	Other Equipment	0	0	0
412-530	Equipment Fund Payments	0	0	0
412-535	Capital Lease Purchase Payments	(287)	0	0
		<u>(287)</u>	<u>0</u>	<u>0</u>
<hr/>				
Total Departmental Budget		215,662	210,544	212,425



City of Borger

Fund 01 - General Fund

Recreation / Community Centers

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
413-111	Salaries - Regular	(6,000)	0	0
413-112	Salaries - Overtime	158	1,500	500
413-113	Salaries - Seasonal	30,486	35,000	35,000
413-121	Retirement - TMRS	0	0	0
413-122	Social Security	2,344	2,750	2,716
413-123	Worker's Compensation	475	974	1,600
413-125	Group Insurance	0	0	0
		<u>27,463</u>	<u>40,224</u>	<u>39,816</u>
Contractual and Miscellaneous Services				
413-211	Postage	0	15	50
413-212	Communications	973	500	600
413-213	Printing	0	50	50
413-214	Public Notices	61	50	250
413-215	Travel	13	0	0
413-216	Auto Allowance	0	0	0
413-220	Insurances	1,842	2,000	1,800
413-231	Equipment Rental	0	0	0
413-251	Utilities	4,426	10,000	6,500
413-252	Dues and Subscriptions	350	0	0
413-253	Outside Professional	770	850	750
413-254	Special Services	2,436	50	750
413-260	Pest and Germ Control	83	350	350
413-261	Change Fund	0	0	0
413-262	Janitorial Service	5,687	8,500	0
		<u>16,641</u>	<u>22,365</u>	<u>11,100</u>
General Services				
413-313	Books and Educational	0	350	150
413-314	Office Supplies	27	100	100
413-315	Food Supplies	142	500	200
413-316	Wearing Apparel	288.00	0.00	300.00
413-317	Photo and Duplicating	35	75	75
413-321	Janitorial Supplies	257	500	3,000
413-323	Gas and Oil	0	0	1,000
413-332	Other Supplies	1,350	4,000	1,800
		<u>2,099</u>	<u>5,525</u>	<u>6,625</u>



Fund 01 - General Fund
Recreation / Community Centers

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Machinery and Equipment Maintenance				
413-412	Machinery Maintenance	0	0	0
413-413	Office Equipment Maintenance	0	0	0
413-418	Software and Maintenance	0	0	0
413-421	Building Maintenance	0	1,700	4,000
413-425	Miscellaneous Repairs	0	0	1,500
		0	1,700	5,500
Total Operating Budget		46,203	69,814	63,041
Capital Outlay				
413-513	Office Equipment	0	0	0
413-514	Other Equipment	0	0	0
413-521	Building Improvements	0	0	0
		0	0	0
Total Departmental Budget		46,203	69,814	63,041



City of Borger

Fund 01 - General Fund

Refuse Collection

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
414-111	Salaries - Regular	231,603	233,412	238,599
414-112	Salaries - Overtime	12,304	14,000	14,000
414-113	Salaries - Seasonal and Part-time	0	0	0
414-114	Holiday Pay	146	0	0
414-121	Retirement - TMRS	39,266	40,922	44,205
414-122	Social Security	3,408	3,587	3,663
414-123	Worker's Compensation	8,383	15,838	15,436
414-125	Group Insurance	39,537	38,879	44,472
		<u>334,647</u>	<u>346,638</u>	<u>360,375</u>
Contractual and Miscellaneous Services				
414-200	Sanitary Landfill	0	0	0
414-211	Postage	18	40	40
414-212	Communications	0	600	700
414-213	Printing	103	750	750
414-214	Public Notices	180	600	600
414-215	Travel	506	750	1,000
414-220	Insurances	11,678	13,500	13,500
414-231	Equipment Rental	0	0	0
414-252	Dues and Subscriptions	0	120	150
414-253	Outside Professional	703	1,000	1,000
414-254	Special Services	0	0	0
414-255	Damage Claims	281	500	500
414-260	Pest and Germ Control	40	0	150
		<u>13,509</u>	<u>17,860</u>	<u>18,390</u>
General Services				
414-312	Chemical Supplies	570	300	500
414-313	Books and Educational	0	200	150
414-314	Office Supplies	11	100	100
414-315	Food Supplies	191	0	0
414-316	Wearing Apparel	1,551	2,500	1,800
414-317	Photo and Duplicating Supplies	0	0	0
414-318	Tools and Equipment	422	400	600
414-321	Janitorial Supplies	464	700	500
414-322	Street and Sign Marking	0	0	0
414-323	Gas and Oil	67,962	65,000	52,000
414-324	Welding Supplies	0	150	100
414-326	Lube, Grease, and Oil	270	100	100
414-332	Other Supplies	60,967	61,000	8,000
		<u>132,408</u>	<u>130,450</u>	<u>63,850</u>



Fund 01 - General Fund
 Refuse Collection

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Machinery and Equipment Maintenance				
414-411	Motor Vehicle Maintenance	56,911	38,600	40,000
414-412	Machinery Maintenance	1,543	3,000	1,000
414-413	Office Equipment Maintenance	0	200	150
414-414	Equipment Maintenance	612	1,000	750
414-418	Software & Maintenance	0	1,400	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>59,066</u>	<u>44,200</u>	<u>42,900</u>
Total Operating Budget				
		539,630	539,148	485,515
Capital Outlay				
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	109,956	79,419
414-535	Capital Lease Purchase Payments	53,106	49,021	0
		<u>53,106</u>	<u>158,977</u>	<u>79,419</u>
Total Departmental Budget				
		592,736	698,125	564,934



City of Borger

Fund 01 - General Fund Street and Alley Maintenance

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
415-111	Salaries - Regular	240,624	268,478	272,795
415-112	Salaries - Overtime	5,111	8,000	8,000
415-113	Salaries - Seasonal and Part-time	0	0	0
415-121	Retirement - TMRS	38,895	45,729	49,139
415-122	Social Security	3,494	4,009	4,072
415-123	Worker's Compensation	14,748	29,834	31,160
415-125	Group Insurance	33,403	36,422	43,200
		<u>336,275</u>	<u>392,472</u>	<u>408,366</u>
Contractual and Miscellaneous Services				
415-211	Postage	0	20	50
415-212	Communications	691	1,050	1,000
415-213	Printing	23	150	150
415-214	Public Notices	398	100	100
415-215	Travel	74	700	650
415-220	Insurances	9,958	10,850	10,850
415-231	Equipment Rental	9,861	4,600	4,000
415-251	Utilities	136	0	0
415-252	Dues and Subscriptions	60	500	400
415-253	Outside Professional	4,511	1,900	2,400
415-254	Special Services	0	0	0
415-255	Damage Claims	0	0	500
415-260	Pest and Germ Control	0	0	0
		<u>25,712</u>	<u>19,870</u>	<u>20,100</u>
General Services				
415-312	Chemical Supplies	1,393	1,500	1,200
415-313	Books and Educational	0	200	100
415-314	Office Supplies	273	250	200
415-315	Food Supplies	0	250	100
415-316	Wearing Apparel	4,191	4,000	4,000
415-317	Photo and Duplicating Supplies	0	0	0
415-318	Tools and Equipment	2,369	2,000	2,000
415-321	Janitorial Supplies	401	750	700
415-322	Street and Sign Marking	10,988	5,000	7,000
415-323	Gas and Oil	41,261	45,000	34,000
415-324	Welding Supplies	0	350	0
415-326	Lube, Grease, and Oil	11	100	50
415-332	Other Supplies	2,030	1,750	2,000
		<u>62,917</u>	<u>61,150</u>	<u>51,350</u>



Fund 01 - General Fund
Street and Alley Maintenance

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Machinery and Equipment Maintenance				
415-411	Motor Vehicle Maintenance	16,025	10,000	18,000
415-412	Machinery Maintenance	25,078	12,500	12,500
415-413	Office Equipment Maintenance	1,449	0	0
415-414	Equipment Maintenance	2,588	2,000	1,800
415-418	Software and Maintenance	0	500	750
415-422	Rights of Way	180,679	225,000	245,000
415-430	Alley Paving Projects	1,326	1,000	0
		<u>227,145</u>	<u>251,000</u>	<u>278,050</u>
Total Operating Budget				
		652,049	724,492	757,866
Capital Outlay				
415-511	New Vehicles	0	0	0
415-512	Machinery and Equipment	9,254	0	0
415-514	Other Equipment	0	0	0
415-519	Final Payment - Wilson Street Project	0	0	0
415-530	Equipment Fund Payments	0	71,204	63,310
415-535	Capital Lease Purchase Payments	23,265	11,002	0
		<u>32,519</u>	<u>82,206</u>	<u>63,310</u>
Total Departmental Budget				
		684,568	806,698	821,176



City of Borger

Fund 01 - General Fund Johnson Park Youth Center

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
416-111	Salaries - Regular	102	37,500	62,752
416-112	Salaries - Overtime	63	2,500	2,500
416-113	Salaries - Seasonal and Part-time	4,011	56,000	26,000
416-114	Holiday Pay	0	0	0
416-121	Retirement - TMRS	0	7,016	11,419
416-122	Social Security	312	2,265	2,936
416-123	Workers Compensation	602	2,138	4,110
416-125	Group Insurance	0	6,023	12,456
		<u>5,090</u>	<u>113,442</u>	<u>122,173</u>
Contractual and Miscellaneous Services				
416-211	Postage	0	0	200
416-212	Communications	0	250	1,000
416-213	Printing	0	50	300
416-214	Public Notices	0	50	200
416-215	Travel	0	1,000	1,000
416-220	Insurances	0	625	10,000
416-231	Equipment Rental	274	500	500
416-251	Utilities	0	20,000	37,500
416-253	Outside Professional	0	750	750
416-254	Special Services	0	750	500
416-256	Laundry	0	0	50
416-259	Refunds	0	100	100
416-260	Pest and Germ Control	138	500	500
416-261	Change Fund	0	50	0
		<u>412</u>	<u>24,625</u>	<u>52,600</u>
General Services				
416-311	Agriculture	0	0	0
416-312	Chemical Supplies	0	3,600	4,000
416-313	Books and Educational	0	25	150
416-314	Office Supplies	0	25	400
416-315	Food Supplies	0	6,000	8,000
416-316	Wearing Apparel	0	700	1,200
416-317	Photo and Duplicating Supplies	0	0	250
416-318	Tools and Equipment	48	150	250
416-321	Janitorial Supplies	0	1,200	4,000
416-323	Gas and Oil	0	0	600
416-332	Other Supplies	40	50,000	6,000
		<u>88</u>	<u>61,700</u>	<u>24,850</u>



Fund 01 - General Fund
Johnson Park Youth Center

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Machinery and Equipment				
416-411	Motor Vehicle Maintenance	0	2,000	1,500
416-412	Machinery Maintenance	0	2,000	0
416-414	Equipment Maintenance	0	0	2,500
416-418	Machinery Maintenance	0	0	750
416-421	Building Maintenance	488	5,000	4,000
416-425	Miscellaneous Repairs	0	5,000	1,500
		488	14,000	10,250
<hr/>				
Total Operating Budget		6,078	213,767	209,873
<hr/>				
Capital Outlay				
416-511	New Vehicles	0	0	0
416-512	Machinery and Equipment	0	0	0
416-513	Office Equipment	0	0	0
416-514	Other Equipment	0	0	0
416-521	Building Improvements	0	0	0
416-530	Equipment Fund Payments	0	0	0
		0	0	0
<hr/>				
Total Departmental Budget		6,078	213,767	209,873



City of Borger

Fund 01 - General Fund

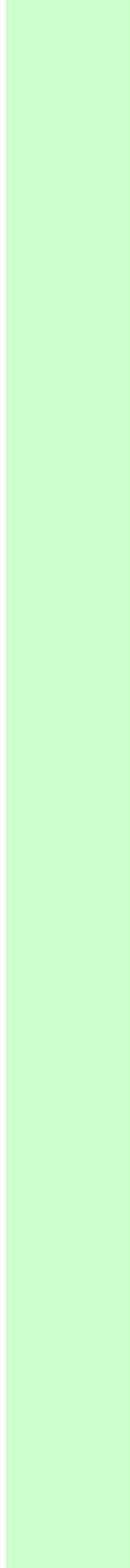
Recycling Center

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
417-111	Salaries - Regular	15,142	0	0
417-112	Salaries - Overtime	0	0	0
417-113	Salaries - Seasonal and Part-time	0	0	0
417-121	Retirement - TMRS	2,481	0	0
417-122	Social Security	195	0	0
417-123	Worker's Compensation	1,032	0	0
417-125	Group Insurance	3,744	0	0
		<u>22,594</u>	<u>0</u>	<u>0</u>
Contractual and Miscellaneous Services				
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	0	25	25
417-231	Equipment and Land Rental	0	6,000	0
417-251	Utilities	21	0	200
417-252	Dues and Subscriptions	0	0	0
417-253	Outside Professional	95	0	0
417-254	Special Services	16,257	17,000	21,000
		<u>16,373</u>	<u>23,025</u>	<u>21,225</u>
General Services				
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	7	0	0
		<u>7</u>	<u>0</u>	<u>0</u>
Machinery and Equipment Maintenance				
417-421	Building Maintenance	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Budget		38,974	23,025	21,225
Capital Outlay				
417-530	Equipment Fund Payments	0	11,016	0
		<u>0</u>	<u>11,016</u>	<u>0</u>
Total Departmental Budget		38,974	34,041	21,225



Fund 01 - General Fund
Recycling Center

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
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City of Borger

Fund 01 - General Fund

Municipal Court

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
419-111	Salaries - Regular	50,909	53,091	54,456
419-112	Salaries - Overtime	589	750	750
419-113	Salaries - Seasonal and Part-time	0	0	0
419-121	Retirement - TMRS	8,276	8,905	9,661
419-122	Social Security	711	781	801
419-123	Worker's Compensation	143	269	238
419-125	Group Insurance	7,865	8,094	9,600
		<u>68,493</u>	<u>71,890</u>	<u>75,506</u>
Contractual and Miscellaneous Services				
419-211	Postage	1,289	1,400	1,250
419-212	Communications	1,213	1,400	1,250
419-213	Printing	249	300	250
419-214	Public Notices	223	300	500
419-215	Travel	2,303	2,750	2,000
419-216	Auto Allowance	0	0	0
419-218	County Care of Prisoners	1,610	3,500	1,000
419-220	Insurances	1,011	500	500
419-223	Bonds	0	125	125
419-239	Municipal Court Costs	98,984	100,000	100,000
419-252	Dues and Subscriptions	180	250	200
419-253	Outside Professional	38,400	39,000	70,000
419-254	Special Services	25	50	0
419-259	Refunds	0	100	0
419-261	Change Fund	7	100	0
419-275	Collection Fees	0	15,000	10,000
		<u>145,494</u>	<u>164,775</u>	<u>187,075</u>
General Services				
419-313	Books and Educational	146	250	200
419-314	Office Supplies	1,968	1,800	1,800
419-316	Wearing Apparel	0	100	75
419-317	Photo and Duplicating Supplies	292	200	200
419-321	Janitorial Supplies	0	50	0
419-332	Other Supplies	(27)	200	100
		<u>2,379</u>	<u>2,600</u>	<u>2,375</u>



Fund 01 - General Fund
Municipal Court

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Machinery and Equipment				
419-413	Office Equipment Maintenance	194	250	250
419-414	Equipment Maintenance	0	0	0
419-418	Computer Software and Maintenance	0	0	0
		<u>194</u>	<u>250</u>	<u>250</u>
<hr/>				
Total Operating Budget		216,560	239,515	265,206
<hr/>				
Capital Outlay				
419-513	Office Equipment	0	0	0
419-514	Other Equipment	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<hr/>				
Total Departmental Budget		216,560	239,515	265,206



City of Borger

Fund 01 - General Fund

Transfer Station

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
420-111	Salaries - Regular	144,286	151,575	154,151
420-112	Salaries - Overtime	8,234	10,000	12,000
420-113	Salaries - Seasonal and Part-time	0	3,500	3,500
420-121	Retirement - TMRS	24,519	26,724	29,076
420-122	Social Security	1,651	2,194	2,250
420-123	Worker's Compensation	5,609	5,999	10,153
420-125	Group Insurance	27,351	27,752	28,284
		<u>211,650</u>	<u>227,744</u>	<u>239,414</u>
Contractual and Miscellaneous Services				
420-200	Sanitary Landfill	439,215	410,000	445,000
420-211	Postage	17	50	25
420-212	Communications	587	700	650
420-213	Printing	0	0	0
420-214	Public Notices	123	200	150
420-215	Travel	404	500	500
420-220	Insurances	10,770	4,450	4,450
420-231	Equipment Rental	0	0	0
420-251	Utilities	17,372	18,000	18,000
420-252	Dues and Subscriptions	12	0	0
420-253	Outside Professional	584	2,500	750
420-254	Special Services	979	1,900	1,000
420-255	Damage Claims	0	500	500
420-260	Pest and Germ Control	343	500	250
420-275	Collection Fees	0	0	0
		<u>470,406</u>	<u>439,300</u>	<u>471,275</u>
General Services				
420-311	Agriculture	76	100	100
420-312	Chemical Supplies	31	0	0
420-313	Books and Educational	0	0	0
420-314	Office Supplies	856	700	650
420-315	Food Supplies	0	0	0
420-316	Wearing Apparel	5,674	5,000	6,000
420-317	Photo and Duplicating Supplies	50	100	100
420-318	Tools and Equipment	598	600	600
420-321	Janitorial Supplies	2,144	2,500	2,000



Fund 01 - General Fund
Transfer Station

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
General Services - Continued				
420-323	Gas and Oil	69,589	60,000	55,000
420-324	Welding Supplies	24	200	100
420-326	Lube, Grease, and Oil	3	500	500
420-332	Other Supplies	1,222	7,000	2,000
		<u>80,267</u>	<u>76,700</u>	<u>67,050</u>
Machinery and Equipment Maintenance				
420-411	Motor Vehicle Maintenance	30,345	29,200	25,000
420-412	Machinery Maintenance	7,608	15,000	20,000
420-414	Equipment Maintenance	20,817	7,500	5,000
420-418	Software and Maintenance	1,041	0	750
420-421	Building Maintenance	2,580	4,500	8,500
420-422	Rights of Way	0	0	0
420-425	Miscellaneous Repairs	174	0	0
		<u>62,565</u>	<u>56,200</u>	<u>59,250</u>
Total Operating Budget		824,888	799,944	836,989
Capital Outlay				
420-511	New Vehicles	0	0	0
420-512	Machinery and Equipment	0	0	20,000
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	91,056	70,682
420-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>91,056</u>	<u>90,682</u>
Total Departmental Budget		824,888	891,000	927,671



City of Borger

Fund 01 - General Fund

Vehicle Service Center

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
421-111	Salaries - Regular	96,897	98,459	101,002
421-112	Salaries - Overtime	522	6,500	5,000
421-113	Salaries - Seasonal and Part-time	0	0	13,000
421-121	Retirement - TMRS	15,638	17,360	18,550
421-122	Social Security	1,387	1,522	2,532
421-123	Worker's Compensation	2,262	3,192	4,150
421-125	Group Insurance	15,492	18,932	20,760
		<u>132,198</u>	<u>145,965</u>	<u>164,994</u>
Contractual and Miscellaneous Services				
421-211	Postage	1	100	50
421-212	Communications	1,345	1,000	1,000
421-213	Printing	282	100	100
421-214	Public Notices	143	0	0
421-215	Travel	46	400	400
421-220	Insurances	2,920	3,300	3,300
421-231	Equipment Rental	0	0	0
421-251	Utilities	12,091	13,000	12,000
421-252	Dues and Subscriptions	0	0	0
421-253	Outside Professional	230	1,100	1,000
421-254	Special Services	8,074	200	200
421-260	Pest and Germ Control	230	400	300
421-262	Janitorial Service	0	0	0
		<u>25,362</u>	<u>19,600</u>	<u>18,350</u>
General Services				
421-311	Agriculture	0	0	0
421-312	Chemical Supplies	354	750	750
421-313	Books and Educational	0	150	0
421-314	Office Supplies	159	300	250
421-316	Wearing Apparel	2,178	2,000	2,250
421-317	Photo and Duplicating Supplies	0	0	0
421-318	Tools and Equipment	4,367	4,500	4,500
421-321	Janitorial Supplies	4,705	4,250	4,500
421-323	Gas and Oil	4,355	5,500	3,500
421-324	Welding Supplies	4,000	3,000	3,000
421-326	Lube, Grease, and Oil	0	0	0
421-332	Other Supplies	1,075	2,000	1,800
		<u>21,193</u>	<u>22,450</u>	<u>20,550</u>



Fund 01 - General Fund
 Vehicle Service Center

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Machinery and Equipment Maintenance				
421-411	Motor Vehicle Maintenance	1,120	1,750	1,750
421-412	Machinery Maintenance	3,918	1,000	1,000
421-413	Office Equipment Maintenance	0	100	75
421-414	Equipment Maintenance	3,607	2,500	2,000
421-418	Software and Maintenance	2,619	4,500	4,000
421-421	Building Maintenance	3,052	4,000	4,000
		<u>14,316</u>	<u>13,850</u>	<u>12,825</u>
<hr/>				
Total Operating Budget		193,069	201,865	216,719
<hr/>				
Capital Outlay				
421-511	New Vehicles	0	0	0
421-512	Machinery and Equipment	0	0	2,400
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	5,514	16,314
421-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>5,514</u>	<u>18,714</u>
<hr/>				
Total Departmental Budget		193,069	207,379	235,433



City of Borger

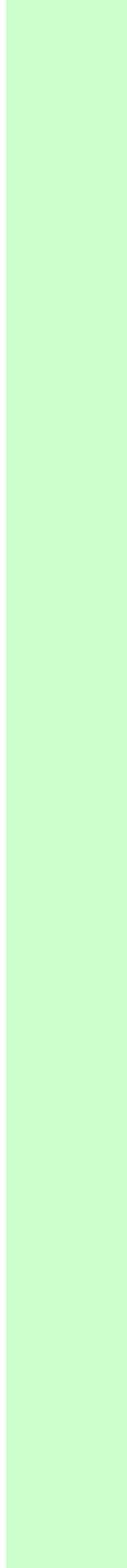
Fund 01 - General Fund Reserve Account Section

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
422-010	Borger Youth Center	9,135	0	0
422-012	Washington Youth Center	0	0	0
422-014	Opportunities Incorporated	7,875	12,000	12,000
422-015	The House of Friends	0	0	0
422-021	G/F Group Insurance Contingencies	2,913	15,000	12,500
422-022	General Fund Contingencies	49,324	78,494	85,000
422-030	Loan Payment - LaSalle Bank	0	0	22,779
422-040	Capital Equipment	0	0	0
422-042	Main Street Landscaping	0	30,000	40,000
422-044	Capital Equipment Transfer	0	260,000	0
422-421	City Hall Building Maintenance	8,920	25,000	25,000
		<hr/>	<hr/>	<hr/>
		78,167	420,494	197,279
Total Reserve Account Section		78,167	420,494	197,279



Fund 01 - General Fund
Reserve Account Section

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
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City of Borger

Fund 01 - General Fund

Building Standards

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
423-111	Salaries - Regular	31,790	33,314	34,164
423-112	Salaries - Overtime	410	600	1,000
423-121	Retirement - TMRS	5,174	5,609	6,154
423-122	Social Security	464	492	510
423-123	Worker's Compensation	1,156	2,516	2,149
423-125	Group Insurance	3,986	4,047	4,800
		<u>42,980</u>	<u>46,578</u>	<u>48,777</u>
Contractual and Miscellaneous Services				
423-200	Sanitary Landfill	23,690	35,000	30,000
423-211	Postage	0	0	0
423-212	Communications	0	0	0
423-213	Printing	0	0	0
423-214	Public Notices	123	0	0
423-215	Travel	0	0	0
423-220	Insurances	1,045	1,575	1,575
423-231	Equipment and Land Rental	7,855	0	500
423-252	Dues and Subscriptions	0	0	0
423-253	Outside Professional	0	0	0
423-254	Special Services	1,530	0	0
423-255	Damage Claims	0	0	0
		<u>34,243</u>	<u>36,575</u>	<u>32,075</u>
General Services				
423-312	Chemicals	0	0	0
423-314	Office Supplies	0	0	0
423-316	Wearing Apparel	313	500	450
423-317	Photo and Duplicating Supplies	0	0	0
423-318	Tools and Equipment	576	500	350
423-321	Janitorial Supplies	0	0	0
423-323	Gas and Oil	14,655	12,000	12,000
423-324	Welding Supplies	0	0	0
423-326	Lube, Grease, and Oil	0	0	0
423-332	Other Supplies	0	0	0
		<u>15,544</u>	<u>13,000</u>	<u>12,800</u>



Fund 01 - General Fund
Building Standards

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Machinery and Equipment Maintenance				
423-411	Motor Vehicle Maintenance	1,224	1,500	6,500
423-412	Machinery Maintenance	3,360	3,750	8,000
423-413	Office Equipment Maintenance	0	0	0
423-414	Equipment Maintenance	872	1,000	500
423-425	Miscellaneous Repairs	0	0	0
		<u>5,456</u>	<u>6,250</u>	<u>15,000</u>
<hr/>				
Total Operating Budget		98,223	102,403	108,652
<hr/>				
Capital Outlay				
423-511	New Vehicles	0	0	0
423-512	Machinery and Equipment	0	0	0
423-514	Other Equipment	0	11,850	0
423-530	Equipment Fund Payments	0	0	9,864
		<u>0</u>	<u>11,850</u>	<u>9,864</u>
<hr/>				
Total Departmental Budget		98,223	114,253	118,516



City of Borger

Fund 01 - General Fund Emergency Management

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
432-111	Salaries - Regular	55,221	58,628	60,897
432-112	Salaries - Overtime	0	0	0
432-121	Retirement - TMRS	8,872	9,697	10,657
432-122	Social Security	796	850	883
432-123	Worker's Compensation	1,139	1,492	2,329
432-124	Insurance - Hazard	0	0	0
432-125	Group Insurance	3,986	4,047	4,800
		<u>70,014</u>	<u>74,714</u>	<u>79,566</u>
Contractual and Miscellaneous Services				
432-211	Postage	0	200	150
432-212	Communications	1,191	1,200	1,500
432-213	Printing	0	200	75
432-214	Public Notices	0	200	150
432-215	Travel	3,947	2,000	1,200
432-220	Insurances	0	1,700	1,500
432-231	Equipment and Land Rental	0	480	500
432-251	Utilities	0	600	500
432-252	Dues and Subscriptions	321	250	150
432-253	Outside Professional	0	0	0
432-254	Special Services	0	0	0
432-256	Laundry	0	0	0
		<u>5,459</u>	<u>6,830</u>	<u>5,725</u>
General Services				
432-312	Chemical Supplies	0	0	0
432-313	Books and Educational	15	0	0
432-314	Office Supplies	0	0	150
432-316	Wearing Apparel	0	0	150
432-317	Photo and Duplicating Supplies	0	100	50
432-318	Tools and Equipment	0	300	300
432-321	Janitorial Supplies	0	0	0
432-323	Gas and Oil	172	500	400
432-326	Lube, Oil, and Gas	0	0	0
432-332	Other Supplies	14	0	100
		<u>201</u>	<u>900</u>	<u>1,150</u>



Fund 01 - General Fund
Emergency Management

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Machinery and Equipment Maintenance				
432-411	Motor Vehicle Maintenance	204	750	1,000
432-413	Office Equipment Maintenance	0	0	150
432-414	Equipment Maintenance	4,779	4,520	9,500
432-417	TV Access Channel	0	2,000	2,000
432-418	Software and Maintenance	124	500	1,000
		<u>5,107</u>	<u>7,770</u>	<u>13,650</u>
Total Operating Budget		80,781	90,214	100,091
Capital Outlay				
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>
Total Departmental Budget		80,781	90,214	100,091
Ending Fund Balance		873,420	725,050	600,000



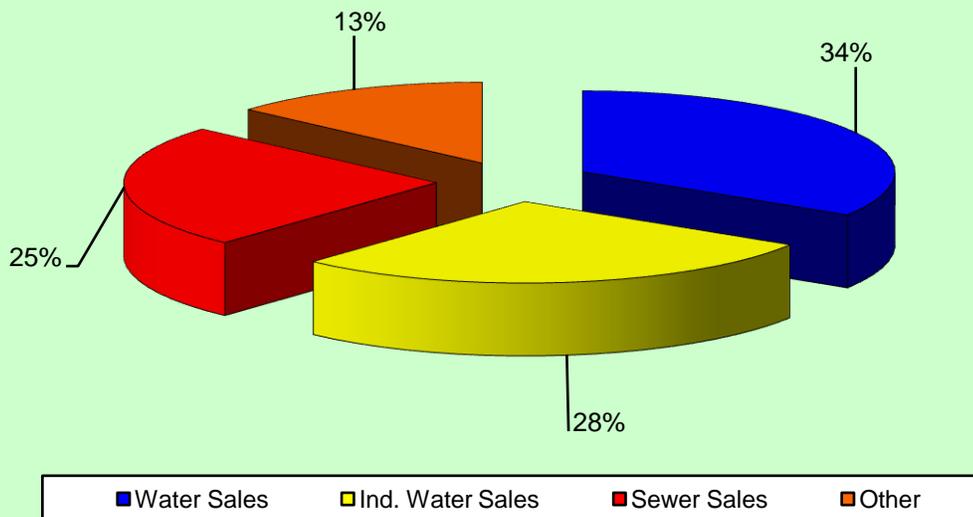
City of Borger

Fund 02 - Water and Sewer Fund

Detailed Revenue Estimates

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Beginning Fund Balance				
17023	Texpool Funds	1,800,000	2,100,000	2,370,008
31501	Water Sales	1,999,091	2,300,100	2,100,000
31502	Sewer Sales	1,352,783	1,565,000	1,530,000
31503	Plumbing Permits and Tap Fees	13,040	8,000	10,000
31504	Agrium Water Sales	749,522	560,000	660,000
31505	Sale of City Assets	(1,554)	0	0
31507	Miscellaneous Revenues	37,409	28,000	35,000
31508	Interest from Investments	83,514	87,000	30,350
31509	Reconnect and Turn On Fees	29,495	28,000	30,000
31510	Insufficient Check Fees	1,850	1,650	1,500
31511	Utility Penalty and Interest	76,161	67,000	68,000
31512	Conoco/Phillips Water Sales	440,303	310,500	350,000
31513	Sid Richardson Water Sales	409,119	430,500	415,000
31514	Degussa Water Sales	326,138	325,500	300,000
31515	Purchase Card Rebates	0	3,000	8,000
		5,516,871	5,714,250	5,537,850
Total Water and Sewer Revenue Estimates		5,516,871	5,714,250	5,537,850

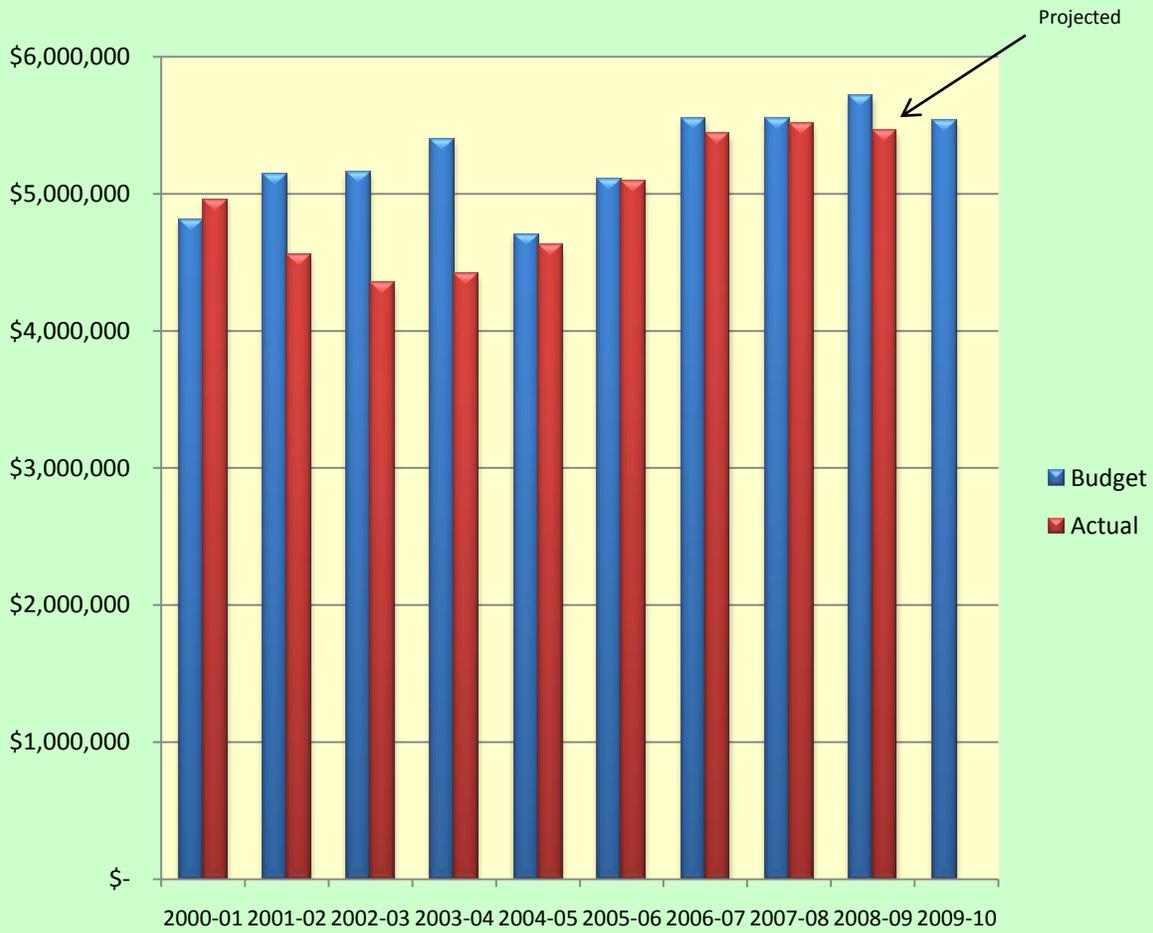
Detailed Revenue





Fund 02 - Water and Sewer Fund
Detailed Revenue Estimates

Historical Revenue Comparisons





City of Borger

Fund 02 - Water and Sewer Fund

Customer Service

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
424-111	Salaries - Regular	212,070	225,547	229,993
424-112	Salaries - Overtime	4,296	4,000	4,000
424-113	Salaries - Seasonal	18,857	22,000	22,000
424-121	Retirement - TMRS	35,265	37,967	40,949
424-122	Social Security	2,384	3,422	3,474
424-123	Worker's Compensation	632	1,258	1,011
424-125	Group Insurance	25,557	26,098	29,256
		<u>299,061</u>	<u>320,292</u>	<u>330,683</u>
Contractual and Miscellaneous Services				
424-211	Postage	41,157	41,500	41,000
424-212	Communications	3,158	3,250	3,250
424-213	Printing	51	6,200	5,500
424-214	Public Notices	31	300	300
424-215	Travel	411	6,500	8,750
424-220	Insurances	4,579	3,500	3,500
424-231	Equipment Rental	0	100	100
424-251	Utilities	12,002	12,000	12,500
424-252	Dues and Subscriptions	1,566	2,500	2,500
424-253	Outside Professional	15,110	25,800	12,500
424-254	Special Services	38,165	40,000	40,000
424-259	Refunds	58	750	500
424-260	Pest and Germ Control	190	450	300
424-262	Janitorial Service	28,356	29,000	29,500
424-263	Contract Labor	50,142	51,500	53,600
424-275	Collection Fee Charges	8,557	6,500	9,350
		<u>203,533</u>	<u>229,850</u>	<u>223,150</u>
General Services				
424-312	Chemical Supplies	0	0	0
424-313	Books and Educational	843	500	500
424-314	Office Supplies	3,983	4,500	4,000
424-315	Food Supplies	63	0	0
424-316	Wearing Apparel	0	250	400
424-317	Photo and Duplicating Supplies	39	100	100
424-318	Tools and Equipment	32	50	150
424-321	Janitorial Supplies	1,152	1,200	900
424-323	Gas and Oil	2,448	3,000	3,000
424-331	Safety Program	0	1,100	500
424-332	Other Supplies	552	1,000	1,000
		<u>9,112</u>	<u>11,700</u>	<u>10,550</u>



Fund 02 - Water and Sewer Fund
Customer Service

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Machinery and Equipment Maintenance				
424-411	Motor Vehicle Maintenance	1,235	1,200	1,000
424-413	Office Equipment Maintenance	560	250	250
424-414	Equipment Maintenance	5,357	5,500	5,000
424-418	Software and Maintenance	9,564	35,000	19,332
424-421	Building Maintenance	0	0	0
424-423	Water Facilities	9,328	5,300	0
		<u>26,044</u>	<u>47,250</u>	<u>25,582</u>
Total Operating Budget				
		537,750	609,092	589,965
Capital Outlay				
424-511	New and Used Vehicles	0	0	0
424-513	Office Equipment	0	0	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	105	1,261	0
		<u>105</u>	<u>1,261</u>	<u>0</u>
Total Departmental Budget				
		537,855	610,353	589,965



City of Borger

Fund 02 - Water and Sewer Fund

Water Maintenance

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
425-111	Salaries - Regular	250,185	242,582	235,170
425-112	Salaries - Overtime	45,048	44,000	45,000
425-113	Salaries - Seasonal and Part-time	1,860	0	0
425-114	Salaries - Holiday Pay	1,158	1,000	1,500
425-121	Retirement - TMRS	47,578	47,566	49,030
425-122	Social Security	4,239	4,170	4,084
425-123	Worker's Compensation	8,145	18,161	14,650
425-125	Group Insurance	54,220	54,227	56,412
		<u>412,433</u>	<u>411,706</u>	<u>405,846</u>
Contractual and Miscellaneous Services				
425-211	Postage	12	50	50
425-212	Communications	1,372	1,500	1,500
425-213	Printing	67	50	50
425-214	Public Notices	85	200	200
425-215	Travel	6,186	1,750	1,700
425-220	Insurances	3,387	5,600	6,000
425-231	Equipment Rental	55	500	500
425-251	Utilities	4,390	6,000	5,000
425-252	Dues and Subscriptions	453	500	500
425-253	Outside Professional	1,461	2,000	1,700
425-254	Special Services	104	500	500
425-255	Damage Claims	553	500	500
425-256	Laundry	0	0	0
425-260	Pest and Germ Control	208	200	200
		<u>18,333</u>	<u>19,350</u>	<u>18,400</u>
General Services				
425-312	Chemical Supplies	150	300	300
425-313	Books and Educational	0	0	0
425-314	Office Supplies	615	800	725
425-316	Wearing Apparel	4,836	5,000	5,000
425-317	Photo and Duplicating Supplies	82	150	150
425-318	Tools and Equipment	3,798	4,000	2,800
425-321	Janitorial Supplies	893	1,600	1,600



Fund 02 - Water and Sewer Fund
 Water Maintenance

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
General Services - Continued				
425-323	Gas and Oil	28,330	33,000	24,750
425-324	Welding Supplies	1,171	1,200	850
425-326	Lube, Grease, and Oil	135	200	175
425-332	Other Supplies	1,098	3,000	1,900
		<u>41,108</u>	<u>49,250</u>	<u>38,250</u>
Machinery and Equipment Maintenance				
425-411	Motor Vehicle Maintenance	10,967	10,000	8,750
425-412	Machinery Maintenance	2,229	1,500	1,500
425-413	Office Equipment Maintenance	0	50	0
425-414	Equipment Maintenance	12,017	5,000	4,800
425-418	Software and Maintenance	1,074	50	1,000
425-421	Building Maintenance	694	1,000	800
425-422	Rights of Way	2,426	0	0
425-423	Water Facilities	46,673	55,000	60,000
425-423	Sewer Facilities	9	0	0
425-435	Miscellaneous Repairs	4	0	0
		<u>76,093</u>	<u>72,600</u>	<u>76,850</u>
Total Operating Budget		547,967	552,906	539,346
Capital Outlay				
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	0	0	0
425-521	Building Improvements	0	0	15,750
425-523	Water Facilities	0	0	0
425-524	Sewer Facilities	0	0	0
425-530	Equipment Fund Payments	0	25,818	25,171
		<u>0</u>	<u>25,818</u>	<u>40,921</u>
Total Departmental Budget		547,967	578,724	580,267



City of Borger

Fund 02 - Water and Sewer Fund Sewer Maintenance

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
426-111	Salaries - Regular	198,380	196,172	203,252
426-112	Salaries - Overtime	59,604	57,000	60,000
426-113	Salaries - Seasonal and Part-time	0	0	0
426-114	Salaries - Holiday Pay	4,994	6,000	6,500
426-121	Retirement - TMRS	42,247	42,371	46,069
426-122	Social Security	3,611	3,715	3,912
426-123	Worker's Compensation	4,821	7,247	9,003
426-125	Group Insurance	36,465	35,119	37,104
		<u>350,122</u>	<u>347,624</u>	<u>365,840</u>
Contractual and Miscellaneous Services				
426-211	Postage	7	0	0
426-212	Communications	3,553	3,750	3,250
426-213	Printing	23	100	100
426-214	Public Notices	55	100	100
426-215	Travel	2,126	1,500	1,500
426-220	Insurances	3,212	5,300	5,000
426-231	Equipment Rental	0	3,500	1,000
426-251	Utilities	37,712	40,000	36,000
426-252	Dues and Subscriptions	352	850	800
426-253	Outside Professional	808	800	800
426-254	Special Services	104	350	325
426-255	Damage Claims	0	500	500
426-256	Laundry	0	0	0
426-260	Pest and Germ Control	207	300	300
		<u>48,159</u>	<u>57,050</u>	<u>49,675</u>
General Services				
426-312	Chemical Supplies	5,084	7,500	6,000
426-313	Books and Educational	95	0	0
426-314	Office Supplies	156	200	200
426-316	Wearing Apparel	4,188	4,750	4,300
426-317	Photo and Duplicating Supplies	14	100	100
426-318	Tools and Equipment	2,509	2,500	2,500
426-321	Janitorial Supplies	715	1,000	900



Fund 02 - Water and Sewer Fund
Sewer Maintenance

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
General Services - Continued				
426-323	Gas and Oil	37,486	33,850	27,000
426-324	Welding Supplies	840	1,000	800
426-326	Lube, Grease, and Oil	207	700	500
426-332	Other Supplies	600	1,000	1,000
		<u>51,894</u>	<u>52,600</u>	<u>43,300</u>
Machinery and Equipment Maintenance				
426-411	Motor Vehicle Maintenance	6,132	7,000	6,000
426-412	Machinery Maintenance	8,019	5,000	5,000
426-413	Office Equipment Maintenance	0	0	0
426-414	Equipment Maintenance	1,527	2,500	2,000
426-418	Computer Software and Maintenance	721	0	800
426-421	Building Maintenance	642	1,500	800
426-422	Rights of Way	1,214	0	0
426-423	Water Facilities	99	200	200
426-424	Sewer Facilities	7,317	25,000	25,000
426-425	Miscellaneous Repairs	0	0	0
426-429	Lift Stations	21,794	30,000	29,500
		<u>47,465</u>	<u>71,200</u>	<u>69,300</u>
Total Operating Budget		497,640	528,474	528,115
Capital Outlay				
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	0	0	0
426-524	Sewer Facilities	0	60,000	0
426-521	Building Improvements	0	0	15,750
426-529	Lift Station Improvements	0	0	0
426-530	Equipment Fund Payments	0	34,320	14,713
426-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>94,320</u>	<u>30,463</u>
Total Departmental Budget		497,640	622,794	558,578



City of Borger

Fund 02 - Water and Sewer Fund Water Production and Treatment

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
427-111	Salaries - Regular	136,658	146,494	151,436
427-112	Salaries - Overtime	5,957	6,600	6,600
427-114	Salaries - Holiday Pay	4,832	5,600	5,600
427-121	Retirement - TMRS	23,693	25,752	28,636
427-122	Social Security	1,637	2,258	2,373
427-123	Worker's Compensation	4,844	6,887	8,264
427-125	Group Insurance	21,434	20,234	26,856
		<u>199,055</u>	<u>213,825</u>	<u>229,765</u>
Contractual and Miscellaneous Services				
427-200	Sanitary Landfill	0	0	0
427-211	Postage	951	750	725
427-212	Communications	877	1,200	1,200
427-213	Printing	869	200	1,100
427-214	Public Notices	1,040	1,500	725
427-215	Travel	660	1,000	1,000
427-220	Insurances	9,947	10,800	10,000
427-231	Equipment Rental	4,950	4,200	5,100
427-251	Utilities	124,825	140,000	150,000
427-252	Dues and Subscriptions	383	700	600
427-253	Outside Professional	24,181	15,000	15,000
427-254	Special Services	4,253	6,000	6,000
427-255	Damage Claims	0	0	0
427-256	Laundry	69	150	150
427-260	Pest and Germ Control	324	750	500
427-262	Janitorial Service	0	600	0
427-271	Utilities for Wells	315,098	280,000	280,000
		<u>488,427</u>	<u>462,850</u>	<u>472,100</u>
General Services				
427-311	Agriculture	1,824	700	950
427-312	Chemical Supplies	9,013	35,000	27,750
427-313	Books and Educational	192	200	200
427-314	Office Supplies	539	700	650
427-315	Food Supplies	195	100	100
427-316	Wearing Apparel	1,619	2,200	2,500
427-317	Photo and Duplicating Supplies	3	100	50
427-318	Tools and Equipment	2,112	2,000	1,500
427-320	Laboratory Supplies	10,135	10,000	8,000
427-321	Janitorial Supplies	1,394	1,800	1,500



Fund 02 - Water and Sewer Fund
 Water Production and Treatment

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
General Services - Continued				
427-323	Gas and Oil	2,662	4,000	3,000
427-324	Welding Supplies	281	500	500
427-326	Lube, Grease, and Oil	1,250	2,000	1,500
427-332	Other Supplies	1,061	1,300	1,300
		<u>32,280</u>	<u>60,600</u>	<u>49,500</u>
Machinery and Equipment Maintenance				
427-411	Motor Vehicle Maintenance	128	800	800
427-412	Machinery Maintenance	1,203	1,000	800
427-413	Office Equipment Maintenance	0	500	250
427-414	Equipment Maintenance	2,068	4,000	3,000
427-418	Software and Maintenance	0	800	500
427-421	Building Maintenance	1,282	5,000	4,000
427-423	Water Facilities	9,711	20,000	20,000
427-426	Lighting Systems	506	200	200
427-433	Well Field Maintenance	40,039	40,000	40,000
		<u>54,937</u>	<u>72,300</u>	<u>69,550</u>
Total Operating Budget		774,699	809,575	820,915
Capital Outlay				
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	0	0
427-520	Lab Equipment	0	0	0
427-521	Building Improvements	0	0	0
427-523	Water Facilities	0	0	0
427-530	Equipment Fund Payments	0	7,344	13,472
		<u>0</u>	<u>7,344</u>	<u>13,472</u>
Total Departmental Budget		774,699	816,919	834,387



City of Borger

Fund 02 - Water and Sewer Fund

Wastewater Treatment

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
428-111	Salaries - Regular	164,141	168,679	167,481
428-112	Salaries - Overtime	12,275	9,000	15,000
428-114	Salaries - Holiday Pay	4,116	4,000	4,500
428-121	Retirement - TMRS	29,021	29,802	32,720
428-122	Social Security	2,505	2,613	2,711
428-123	Worker's Compensation	3,438	5,707	6,241
428-125	Group Insurance	28,410	31,849	38,664
		<u>243,906</u>	<u>251,650</u>	<u>267,317</u>
Contractual and Miscellaneous Services				
428-200	Sanitary Landfill	12,225	15,000	15,000
428-211	Postage	1,363	1,200	1,400
428-212	Communications	876	1,400	1,000
428-213	Printing	0	0	0
428-214	Public Notices	1,217	0	0
428-215	Travel	860	1,500	1,500
428-220	Insurances	8,445	5,800	5,500
428-231	Equipment Rental	1,975	1,000	1,000
428-251	Utilities	87,941	110,000	100,000
428-252	Dues and Subscriptions	304	500	700
428-253	Outside Professional	17,707	15,000	12,000
428-254	Special Services	17,720	18,000	18,000
428-256	Laundry	0	0	0
428-260	Pest and Germ Control	412	400	400
		<u>151,045</u>	<u>169,800</u>	<u>156,500</u>
General Services				
428-311	Agriculture	550	500	500
428-312	Chemical Supplies	14,016	17,000	14,750
428-313	Books and Educational	25	400	300
428-314	Office Supplies	574	700	600
428-315	Food Supplies	136	0	0
428-316	Wearing Apparel	3,042	3,200	3,500
428-317	Photo and Duplicating Supplies	75	200	150
428-318	Tools and Equipment	1,693	2,500	2,000
428-320	Laboratory Supplies	5,298	5,000	6,000
428-321	Janitorial Supplies	1,332	1,800	1,800



Fund 02 - Water and Sewer Fund
Wastewater Treatment

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
General Services - Continued				
428-323	Gas and Oil	8,028	7,250	6,500
428-324	Welding Supplies	103	300	300
428-326	Lube, Oil, and Gas	1,174	2,500	1,800
428-332	Other Supplies	4,598	4,000	3,000
		<u>40,644</u>	<u>45,350</u>	<u>41,200</u>
Machinery and Equipment Maintenance				
428-411	Motor Vehicle Maintenance	2,289	4,000	3,400
428-412	Machinery Maintenance	7,726	3,000	2,900
428-413	Office Equipment Maintenance	173	500	500
428-414	Equipment Maintenance	7,247	5,000	5,000
428-418	Software and Maintenance	1,032	1,000	1,000
428-421	Building Maintenance	1,292	2,100	2,500
428-422	Rights of Way	0	0	0
428-423	Water Facilities	61	100	100
428-424	Sewer Facilities	90,416	30,000	30,000
428-425	Miscellaneous Repairs	38	0	0
428-426	Lighting Systems	0	100	100
428-429	Lift Stations	0	0	0
		<u>110,274</u>	<u>45,800</u>	<u>45,500</u>
Total Operating Budget		545,869	512,600	510,517
Capital Outlay				
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	0	4,500
428-520	Lab Equipment	0	0	0
428-524	Sewer Facilities	0	0	0
428-530	Equipment Fund Payments	0	0	7,301
		<u>0</u>	<u>0</u>	<u>11,801</u>
Total Departmental Budget		545,869	512,600	522,318



City of Borger

Fund 02 - Water and Sewer Fund

Utility Director

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
429-111	Salaries - Regular	76,690	66,813	113,007
429-113	Salaries - Seasonal and Part-time	2,389	0	0
429-121	Retirement - TMRS	12,715	11,051	19,776
429-122	Social Security	1,085	969	1,639
429-123	Worker's Compensation	173	334	5,145
429-125	Group Insurance	11,285	7,831	16,608
		<u>104,337</u>	<u>86,998</u>	<u>156,175</u>
Contractual and Miscellaneous Services				
429-211	Postage	161	300	200
429-212	Communications	1,020	1,000	1,250
429-213	Printing	136	150	200
429-214	Public Notices	0	200	200
429-215	Travel	824	2,000	3,000
429-220	Insurances	939	1,300	1,300
429-252	Dues and Subscriptions	2,066	2,000	2,500
429-253	Outside Professional	205	500	500
429-254	Special Services	0	100	100
		<u>5,351</u>	<u>7,550</u>	<u>9,250</u>
General Services				
429-313	Books and Educational	356	500	500
429-314	Office Supplies	398	400	400
429-316	Wearing Apparel	147	300	350
429-317	Photo and Duplicating Supplies	489	700	700
429-318	Tools and Equipment	1,672	1,500	1,700
429-321	Janitorial Supplies	0	0	0
429-323	Gas and Oil	5,319	3,500	5,200
429-332	Other Supplies	339	1,000	900
429-335	Engineering and Drafting Services	0	500	500
		<u>8,720</u>	<u>8,400</u>	<u>10,250</u>



Fund 02 - Water and Sewer Fund
Utility Director

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Machinery and Equipment Maintenance				
429-411	Motor Vehicle Maintenance	1,804	2,000	1,950
429-412	Machinery Maintenance	0	0	0
429-413	Office Equipment Maintenance	0	1,000	1,000
429-414	Equipment Maintenance	0	100	400
429-418	Software and Maintenance	991	1,000	1,500
		<u>2,795</u>	<u>4,100</u>	<u>4,850</u>
Total Operating Budget				
		121,203	107,048	180,525
Capital Outlay				
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	341	4,091	0
		<u>341</u>	<u>4,091</u>	<u>0</u>
Total Departmental Budget				
		121,544	111,139	180,525



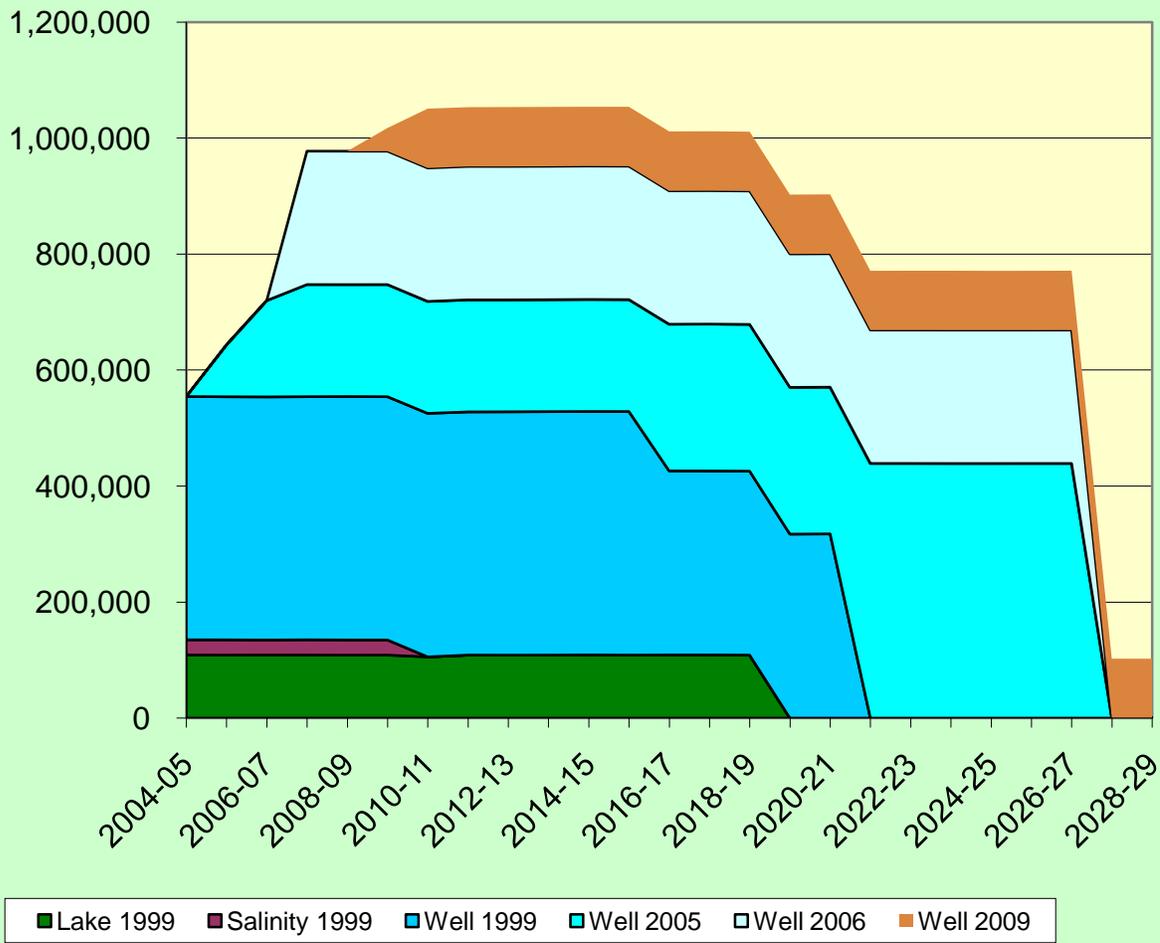
City of Borger

Fund 02 - Water and Sewer Reserve Account Section

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
430-030	G/O Refunding 2002 Bond Payment	250,000	70,000	0
430-045	Contingencies	15,330	85,000	92,500
430-046	CRMWA - Lake Pumping and Chemicals	22,362	0	0
430-047	CRMWA - Operations and Maintenance	264,255	281,611	285,000
430-048	CRMWA - Original Bond Payment	0	108,610	108,500
430-049	CRMWA - Salinity Control Payment	0	26,673	0
430-050	CRMWA - 1999 Roberts Co. Bond Payment	0	409,012	408,000
430-051	CRMWA - Pumping and Chemical	238,588	315,000	310,000
430-052	Water Purchased - Conoco/Phillips	0	0	0
430-053	CRMWA - 2005 Roberts Co. Bond Payment	0	137,206	137,200
430-054	CRMWA - 2006 Roberts Co. Bond Payment	0	222,868	222,800
430-066	Transfer to General Fund for Services	200,000	538,374	500,000
430-068	W/S Capital Infrastructure	0	133,838	92,500
430-070	Civil Defense	1,162	0	0
430-080	Depreciation	607,374	0	0
430-090	Amortization	312,621	0	0
430-095	Interest Expense	361,479	0	0
430-421	City Hall Building Maintenance	10,291	25,000	25,000
		2,283,462	2,353,192	2,181,500
Total Departmental Budget		2,283,462	2,353,192	2,181,500

Fund 02 - Water and Sewer
CRMWA Bond Payments

CRMWA Annual Bond Payments





City of Borger

Fund 02 - Water and Sewer Data Processing

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Personal Services				
431-111	Salaries - Regular	23,871	27,667	28,604
431-112	Salaries - Overtime	0	150	150
431-121	Retirement - TMRS	3,852	4,601	5,032
431-122	Social Security	346	403	417
431-123	Worker's Compensation	55	139	124
431-125	Group Insurance	4,616	3,035	3,600
		<u>32,740</u>	<u>35,995</u>	<u>37,927</u>
Contractual and Miscellaneous Services				
431-211	Postage	1,096	1,200	650
431-212	Communications	851	750	700
431-213	Printing	616	800	700
431-215	Travel	0	150	900
431-220	Insurances	228	400	400
431-231	Equipment and Land Rental	0	0	0
431-253	Outside Professional	16,313	22,000	22,000
431-254	Special Services	1,800	2,200	2,200
		<u>20,904</u>	<u>27,500</u>	<u>27,550</u>
General Services				
431-314	Office Supplies	1,418	2,100	1,500
431-316	Wearing Apparel	0	75	75
431-317	Photo and Duplicating	83	65	100
431-318	Tools and Equipment	0	25	25
431-332	Other Supplies	57	125	125
		<u>1,558</u>	<u>2,390</u>	<u>1,825</u>
Machinery and Equipment Maintenance				
431-413	Office Equipment Maintenance	73	125	125
431-414	Equipment Maintenance	1,396	2,000	2,250
431-418	Software and Maintenance	13,943	27,000	20,633
		<u>15,412</u>	<u>29,125</u>	<u>23,008</u>
Total Operating Budget		70,614	95,010	90,310
431-513	Office Equipment	0	1,200	0
431-535	Capital Lease Purchase Payments	1,027	12,319	0
		<u>1,027</u>	<u>13,519</u>	<u>0</u>
Total Departmental Budget		71,641	108,529	90,310
Ending Fund Balance		2,382,481	2,100,000	2,370,008



Fund 03 - Tourism Fund
Non- Departmental

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Beginning Fund Balance				
17023	Texpool Funds	109,015	61,515	160,000
Revenues				
30010	Revenue and Deposits	0	0	0
31110	Transfers from Hotel and Motel Fund	89,539	82,000	91,350
31408	Interest from Investments	2,720	5,000	1,500
31810	Nature Trail Reimbursement	0	0	0
		<u>92,259</u>	<u>87,000</u>	<u>92,850</u>
Expenditures				
Projects				
400-254	Special Services	550	0	45,000
400-795	Web Site Services	1,514	4,500	3,850
400-800	Main Street Walk Through Project	0	0	0
400-803	Main Street Landscaping	33,243	0	0
400-805	Pump Jack Project	11,559	6,000	0
400-810	Nature Trail Project	0	0	0
400-815	Christmas Decorations	7,170	26,500	25,000
400-817	Main Street Gazebo Project	59,166	0	0
400-850	Sports Complex Renovations	0	0	100,000
		<u>113,202</u>	<u>37,000</u>	<u>173,850</u>
Total Projects		113,202	37,000	173,850
Total Fund Expenditures		113,202	37,000	173,850
Ending Fund Balance		88,072	111,515	79,000



City of Borger

Fund 05 - Tub Grinder Fund Tub Grinder Operations

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Beginning Fund Balance				
17023	Texpool Funds	58,000	77,000	17,000
Revenues				
31408	Interest from Investments	2,246	1,500	1,500
31410	Tub Grinder Fees	28,214	12,000	15,000
		<u>30,460</u>	<u>13,500</u>	<u>16,500</u>
Expenditures				
General Services				
414-215	Travel	273	0	0
414-318	Tools and Equipment	797	800	1,300
414-323	Gas and Oil	72	500	700
414-332	Other Supplies	0	0	25,000
		<u>1,142</u>	<u>1,300</u>	<u>27,000</u>
Machinery and Equipment Maintenance				
414-412	Machinery Maintenance	16,932	8,000	11,500
		<u>13,731</u>	<u>8,000</u>	<u>11,500</u>
Total Operating Budget		14,873	9,300	38,500
Capital Outlay				
414-514	Other Equipment	0	50,000	0
		<u>0</u>	<u>50,000</u>	<u>0</u>
Total Fund Budget		14,873	59,300	38,500
Ending Fund Balance		73,587	31,200	(5,000)



Fund 09 - Parks, Recreation and Special Projects
Projects

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Beginning Fund Balance				
17023	Texpool Funds	92,500	74,500	(43,000)
Revenues				
30010	Revenue and Deposits	34,563	34,000	33,500
31408	Interest from Investments	2,802	3,000	500
		<u>37,365</u>	<u>37,000</u>	<u>34,000</u>
Expenditures				
Projects				
409-800	North Hughes-Pitts Park	0	65,000	0
409-805	Agnes Howe Youth Projects	43,376	28,000	0
409-806	Huber Park Baseball Field	0	6,000	0
409-810	Golf Course Tree Farm	793	1,000	0
409-820	Johnson Park Sports Complex	5,318	6,000	0
409-830	Johnson Park Youth Center	332	0	0
409-840	Various Other Parks	0	0	0
409-850	Park Maintenance Equipment	0	0	0
409-871	Splash Park Landscaping	974	6,000	0
		<u>50,793</u>	<u>112,000</u>	<u>0</u>
Total Fund Budget		50,793	112,000	0
Ending Fund Balance				
		79,072	(500)	(9,000)

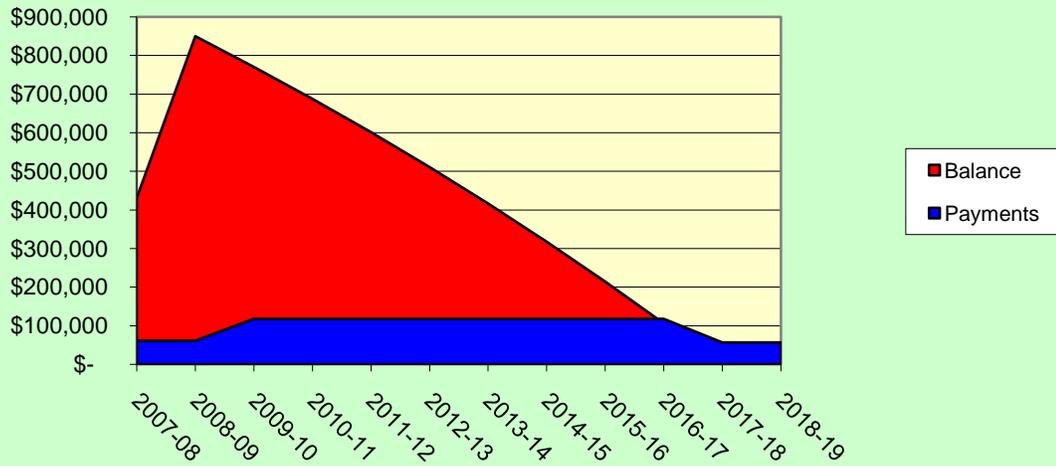


City of Borger

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

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Beginning Fund Balance				
17023	Texpool Funds	0	3,100	6,200
Revenues				
31001	Ad Valorem Interest and Sinking Fund Tax	64,480	61,166	115,000
31002	Delinquent Interest and Sinking Fund Taxes	0	750	958
31003	Penalty and Interest	718	750	958
31408	Interest on Investments	201	250	250
		<u>65,399</u>	<u>62,916</u>	<u>117,166</u>
Bond Payments				
400-254	Bank Service Charges	0	0	0
405-535	Capital Lease Purchase Payments	61,166	61,166	117,166
		<u>61,166</u>	<u>61,166</u>	<u>117,166</u>
Ending Fund Balance				
		4,233	4,850	6,200

**Fire Apparatus
2001 American LaFrance Ladder & 2008 Seagraves Marauder**





Fund 29 - Police Club 100 Fund
Police Department

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Beginning Fund Balance				
17023	Texpool Funds	8,600	11,600	8,100
Revenues				
30010	Revenue and Deposits	1,771	0	0
31408	Interest from Investments	341	450	200
31422	Child Identification Program	0	0	0
		<u>2,112</u>	<u>450</u>	<u>200</u>
Expenditures				
400-800	Expenditures	0	3,000	3,000
Total Fund Budget		0	3,000	3,000
Ending Fund Balance				
		10,712	9,050	5,300



City of Borger

Fund 31 - Fire Equipment Fund

Fire Department

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Beginning Fund Balance				
17023	Texpool Funds	7,450	2,800	1,500
Revenues				
30010	Revenue and Deposits	1,290	0	0
31408	Interest from Investments	143	0	0
		<u>1,433</u>	<u>0</u>	<u>0</u>
Expenditures				
405-332	Other Supplies	1,618	0	0
405-421	Building Maintenance	1,438	0	0
405-514	Other Equipment	3,090	0	0
Total Fund Budget		6,146	0	0
Ending Fund Balance				
		2,737	2,800	1,500



Fund 32 - Police Grants Fund
Police Department

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Beginning Fund Balance				
17023	Texpool Funds	53,500	73,500	140,000
Revenues				
31408	Interest from Investments	2,297	3,000	1,000
31420	Underage Alcohol Grant	0	0	0
31421	Police Education Grant	2,469	0	0
31422	Tobacco Grant	6,500	0	0
31423	Click-it or Ticket Grant	0	0	0
31424	911 Equipment Grant	0	0	0
31425	School Resource Officer Grant	25,646	0	0
31426	Grant for Police Equipment	0	0	0
		<u>36,912</u>	<u>3,000</u>	<u>1,000</u>
Expenditures				
Personnel Services				
411-111	Salaries - Regular	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Miscellaneous Services				
411-242	State Grant for Police Education	1,200	0	0
411-244	State Tobacco Grant Expenses	0	0	0
		<u>1,200</u>	<u>0</u>	<u>0</u>
General Services				
411-316	Wearing Apparel	18,771	7,000	7,000
		<u>18,771</u>	<u>7,000</u>	<u>7,000</u>
Machinery & Equipment Maintenance				
411-418	Computer Software & Maintenance	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Budget		19,971	7,000	7,000
Capital Outlay				
411-518	911 Equipment	10,000	70,000	100,000
411-519	State Grant for Police Equipment	0	0	0
		<u>10,000</u>	<u>70,000</u>	<u>100,000</u>
Total Fund Budget		29,971	77,000	107,000
Ending Fund Balance		60,441	(500)	34,000



City of Borger

Fund 35 - Emergency Operations Fund Emergency Operations

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Beginning Fund Balance				
17023	Texpool Funds	0	0	19,950
Revenues				
30010	Revenue and Deposits	19,850	0	0
31408	Interest from Investments	0	0	100
		<u>19,850</u>	<u>0</u>	<u>100</u>
Expenditures				
General Services				
432-332	Other Supplies	7,648	0	0
		<u>7,648</u>	<u>0</u>	<u>0</u>
Machinery & Equipment Maintenance				
432-418	Software and Maintenance	0	0	19,950
Total Fund Budget		<u>7,648</u>	<u>0</u>	<u>19,950</u>
Ending Fund Balance				
		12,202	0	100



Fund 40 - Municipal Court Building Security Fund
Municipal Court

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Beginning Fund Balance				
17023	Texpool Funds	31,150	24,150	30,000
Revenues				
30010	Revenue and Deposits	4,524	5,000	3,500
31408	Interest from Investments	999	1,000	300
		<u>5,523</u>	<u>6,000</u>	<u>3,800</u>
Expenditures				
General Services				
419-317	Security Camera Equipment	11,905	2,000	0
		<u>11,905</u>	<u>2,000</u>	<u>0</u>
Machinery & Equipment Maintenance				
419-421	Building Maintenance	0	4,000	3,800
Total Fund Budget		11,905	6,000	3,800
Ending Fund Balance				
		24,768	24,150	30,000



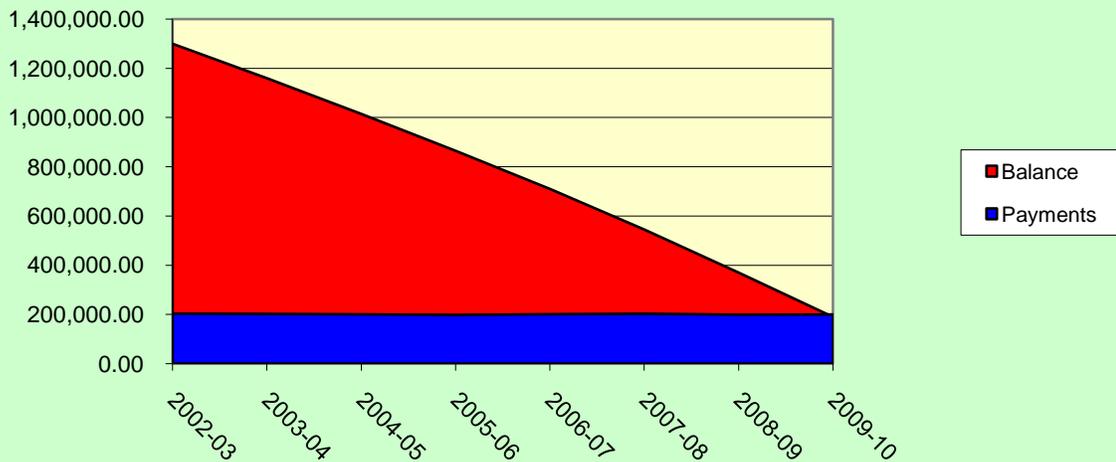
City of Borger

Fund 45 - G/O Refunding Bonds Series 1995

Transfer Station Debt

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Beginning Fund Balance				
17023	Texpool Funds	83,377	22,595	5,000
Revenues				
31001	Ad Valorem Interest and Sinking Fund Tax	134,721	170,000	195,616
31002	Delinquent Interest and Sinking Fund Taxes	2,798	4,800	2,350
31003	Penalty and Interest	2,550	1,300	1,800
31408	Interest on Investments	4,472	5,000	750
		<u>144,541</u>	<u>181,100</u>	<u>200,516</u>
Bond Payments				
400-254	Bank Service Charges	318	600	636
400-800	1995 (Transfer Station) - Payoff 2010	202,810	199,060	199,880
		<u>203,128</u>	<u>199,660</u>	<u>200,516</u>
Ending Fund Balance				
		24,790	4,035	5,000

Transfer Station 1995

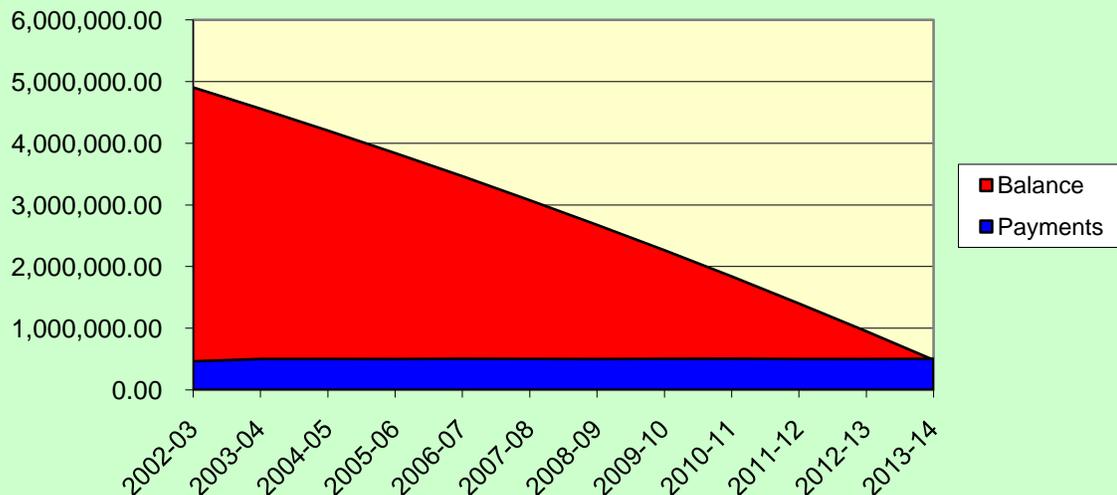




Fund 46 - General Obligation Refunding Bonds Series 2002
 Series 1992 Water and Sewer Refunding Bonds

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Beginning Fund Balance				
17023	Texpool Funds	34,650	14,175	24,000
Revenues				
31001	Ad Valorem Interest and Sinking Fund Tax	238,508	400,000	492,000
31002	Delinquent Interest and Sinking Fund Taxes	4,405	4,500	3,300
31003	Penalty and Interest	4,252	2,500	3,000
31508	Interest on Investments	6,149	3,800	2,000
17023	Texpool Funds	0	0	0
400-710	Transfers From Water & Sewer Fund	250,000	70,000	0
		<u>503,314</u>	<u>480,800</u>	<u>500,300</u>
Bond Payments				
400-254	Bank Service Charges	600	300	300
400-800	G/O Refunding Bonds 2002	500,678	498,978	500,000
		<u>501,278</u>	<u>499,278</u>	<u>500,300</u>
Ending Fund Balance				
		36,686	(4,303)	24,000

General Obligation Refunding Series 2002





City of Borger

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

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Beginning Fund Balance				
17023	Texpool Funds	55,497	20,035	3,900
Revenues				
31001	Ad Valorem Interest and Sinking Fund Tax	68,821	92,800	112,891
31002	Delinquent Interest and Sinking Fund Taxes	1,339	1,400	1,000
31003	Penalty and Interest	1,226	1,000	1,000
31508	Interest on Investments	3,008	2,800	750
		<u>74,394</u>	<u>98,000</u>	<u>115,641</u>
Bond Payments				
17023	Texpool Funds	0	0	0
400-254	Bank Charges	900	300	300
400-800	WW and SS Revenue C/O (Paid thru I and S)	110,291	112,891	115,341
		<u>111,191</u>	<u>113,191</u>	<u>115,641</u>
Ending Fund Balance				
		18,700	4,844	3,900

Certificates of Obligation 2002





Fund 48 - Texas Plains Trail Fund
Non- Departmental

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Beginning Fund Balance				
17023	Texpool Funds	0	40,000	34,500
Revenues				
31448	Texas Historical Commission Funding	57,473	50,000	75,300
31505	City Insurance Funding	2,913	3,986	4,305
		<u>60,386</u>	<u>53,986</u>	<u>79,605</u>
Expenditures				
Personal Services				
433-111	Salaries - Regular	23,241	32,000	38,301
433-122	Social Security	1,684	2,433	2,930
433-123	Worker's Compensation	84	125	170
433-125	Group Insurance	2,913	4,305	4,168
		<u>27,922</u>	<u>38,863</u>	<u>45,569</u>
Contractual and Miscellaneous Services				
433-211	Postage	437	700	700
433-212	Communications	4,141	1,200	1,400
433-213	Printing	1,282	1,000	1,000
433-214	Public Notices	5,904	0	7,920
433-215	Travel	15,121	9,073	12,919
433-252	Dues and Subscriptions	1,851	1,600	1,800
433-254	Special Services	745	0	0
		<u>29,481</u>	<u>13,573</u>	<u>25,739</u>
General Services				
433-313	Books and Educational	0	600	1,660
433-314	Office Supplies	2,438	900	800
433-315	Food Supplies	330	0	337
433-316	Wearing Apparel	24	0	0
433-332	Other Supplies	546	50	5,500
		<u>3,338</u>	<u>1,550</u>	<u>8,297</u>
Machinery and Equipment Maintenance				
433-418	Software and Maintenance	27	0	0
		<u>27</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures		60,768	53,986	79,605
Ending Fund Balance		(382)	40,000	34,500



City of Borger

Fund 50 - Municipal Court Technology Fund

Municipal Court

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Revenues				
17023	Texpool Funds	7,500	6,000	5,000
Revenues				
30010	Revenue and Deposits	6,032	6,000	7,000
31408	Interest from Investments	172	250	195
		<u>6,204</u>	<u>6,250</u>	<u>7,195</u>
Expenditures				
Contractual and Miscellaneous				
419-275	Collection Fee Charges	0	0	350
		<u>0</u>	<u>0</u>	<u>350</u>
Machinery and Equipment Maintenance				
419-414	Equipment Maintenance	0	1,250	0
419-418	Computer Software and Maintenance	7,148	3,500	6,845
		<u>7,148</u>	<u>4,750</u>	<u>6,845</u>
Capital Outlay				
419-513	Capital Office Equipment	0	1,500	0
		<u>0</u>	<u>1,500</u>	<u>0</u>
Total Fund Budget		7,148	6,250	7,195
Ending Fund Balance				
		6,556	6,000	5,000



Fund 50 - Municipal Court Technology Fund
Municipal Court

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
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City of Borger

Fund 52 - C/O Revenue Bonds Series 2006

New Infrastructure

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Beginning Fund Balance				
17023	Texpool Funds	4,240,845	3,750,845	0
Revenues				
31001	Ad Valorem Interest and Sinking Fund Tax	229,247	217,475	215,000
31002	Delinquent Interest and Sinking Fund Taxes	2,281	1,000	2,300
31003	Penalty and Interest	3,217	1,500	2,000
31408	Interest on Investments	134,459	50,000	2,500
		<u>369,204</u>	<u>269,975</u>	<u>221,800</u>
Bond Payments				
400-800	Series 2006 - Payoff 2019	217,475	217,475	217,475
		<u>217,475</u>	<u>217,475</u>	<u>217,475</u>
Projects				
452-870	Emergency Service Radios	75,230	0	0
452-871	Huber Park Restrooms	0	0	0
452-872	Degussa Water Rights	0	0	0
452-873	EOC Radar	0	0	0
452-874	Water Well #12	28,264	550,000	0
452-875	Johnson Park Youth Center	935,554	2,000,000	0
452-876	Splash Park	0	0	0
452-877	Motorola Mesh System	130,244	30,000	0
452-878	Colfield Community Building	176,292	30,000	0
452-879	Roberts County - Degussa Pipeline	0	0	0
452-880	Water Plant Upgrades	0	0	0
452-881	Water Well #13	12,051	530,000	0
		<u>1,357,635</u>	<u>3,140,000</u>	<u>0</u>
Total Fund Budget		1,575,110	3,357,475	217,475
Ending Fund Balance				
		3,034,939	663,345	4,325



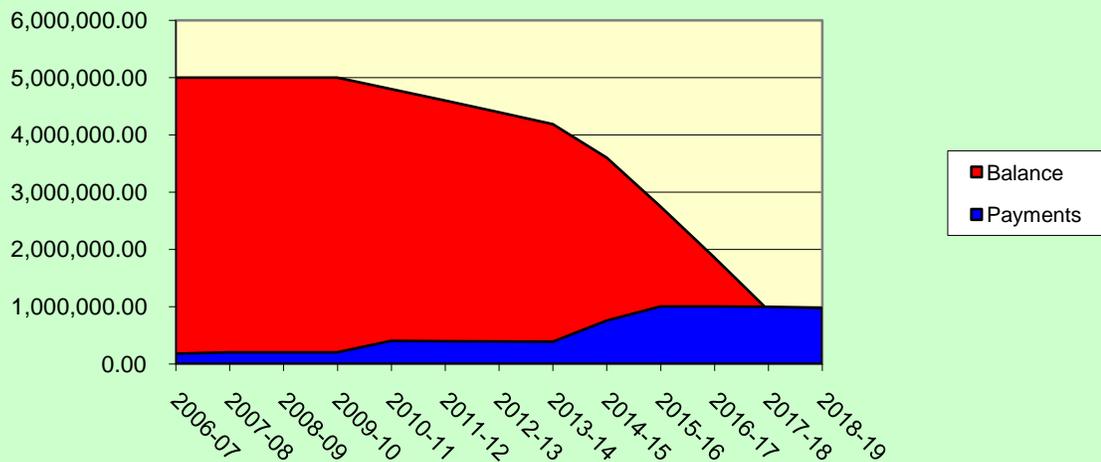
Fund 52 - C/O Revenue Bonds Series 2006
New Infrastructure

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
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Actual Project Costs



Certificates of Obligation Series 2006

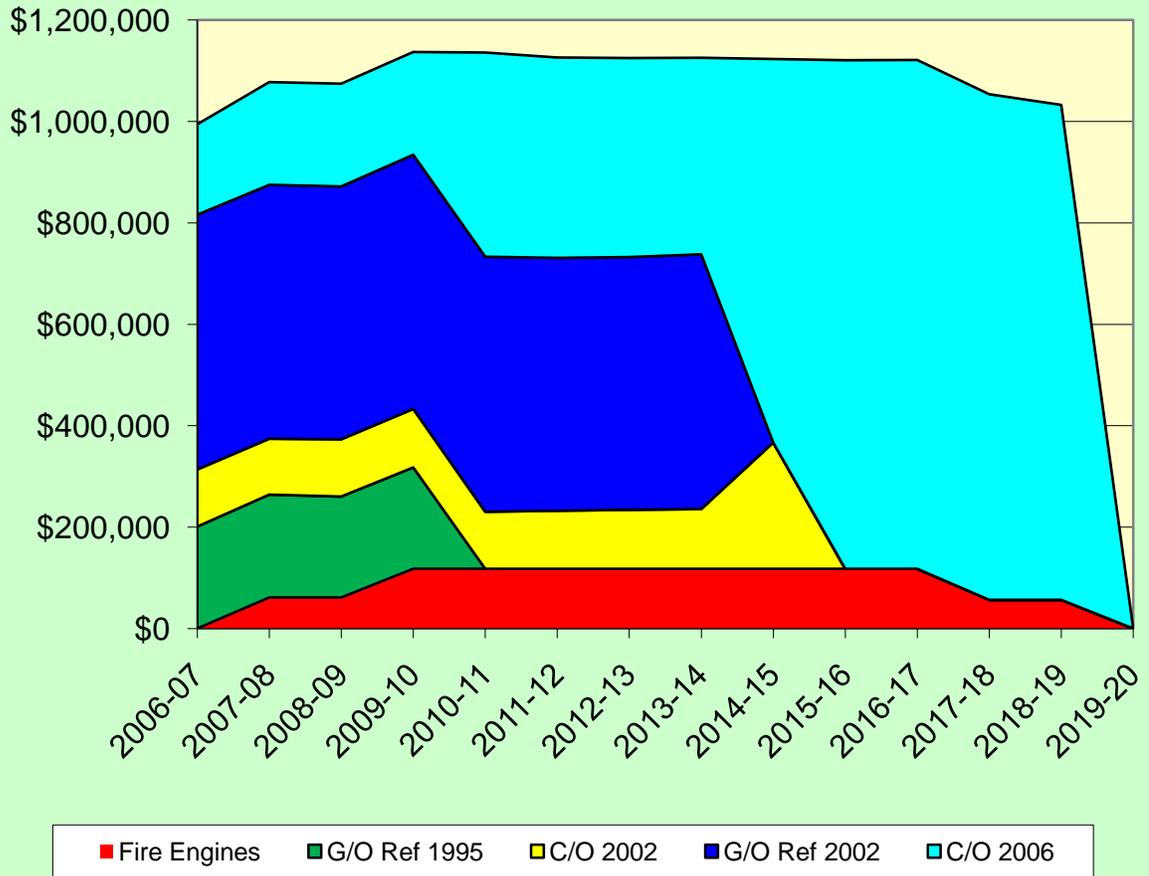




City of Borger

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

Annual Bond Payments





Fund 59 - Hotel and Motel Occupancy Fund
 Tourism Contracts

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Beginning Fund Balance				
17023	Texpool Funds	0	0	0
Revenues				
30010	Revenue and Deposits	203,028	200,000	215,000
31408	Interest from Investments	0	0	0
		<u>203,028</u>	<u>200,000</u>	<u>215,000</u>
Expenditures				
400-705	Transfer to Tourism Fund	89,539	82,000	91,350
400-800	Borger Chamber of Commerce	97,454	96,000	100,000
400-805	Friends of the Hutchinson County Museum	10,607	12,000	12,900
400-810	Tri-City Concert Association	5,429	10,000	10,750
Total Fund Budget		203,029	200,000	215,000
Ending Fund Balance		(1)	0	0



City of Borger

Fund 65 - Equipment Fund

Capital Equipment

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
Beginning Fund Balance				
17023	Texpool Reserve Funds	225,500	150,000	340,000
Revenues				
30005	Fire Department	21,098	31,050	68,555
30006	Fire Prevention	0	0	4,407
30007	Code Enforcement	12,035	11,964	10,152
30009	Park Department	10,991	10,920	16,830
30010	Revenue and Deposits	1,558	0	0
30011	Police Department	73,798	129,550	89,293
30012	Public Works	0	0	0
30014	Refuse Collection	79,458	109,956	79,419
30015	Street Department	64,804	71,204	63,310
30017	Recycle Center	0	11,016	0
30020	Transfer Station	31,004	91,056	85,182
30021	Vehicle Service Center	5,588	5,514	16,314
30023	Building Standards	0	0	9,864
30025	Water Maintenance	7,491	25,818	25,171
30026	Sewer Maintenance	26,224	34,320	14,713
30027	Water Plant	0	7,344	13,472
30028	Wastewater Plant	0	0	7,301
31408	Interest from Investments	5,720	5,312	5,312
31426	State Grants	(7,494)	0	0
31440	Insurance Claims	(4,208)	0	0
		<u>328,067</u>	<u>545,024</u>	<u>509,295</u>
Transfers				
400-710	Transfers In from other Funds	0	260,000	0
Expenditures				
405-511	New and Used Vehicles	0	0	42,500
405-550	Cascade System	27,500	0	0
405-551	Air Packs/Accountability	0	25,000	0
405-552	Fire Engine and Accessory Equipment	0	260,000	0
407-550	1/2 Ton Used Pickup	14,883	0	0
409-511	New and Used Vehicles	0	0	15,500
409-512	Machinery and Equipment	0	0	20,000



Fund 65 - Equipment Fund
Capital Equipment

Account	Description	Actual 2007 - 2008	Budgeted 2008 - 2009	Proposed 2009 - 2010
409-550	1/2 Ton Used Pickup	15,093	0	0
411-511	New & Used Vehicles	0	0	75,000
411-514	Other Equipment	4,500	0	0
411-550	2 - Used Staff Cars	26,300	0	0
411-551	2 - New Patrol Cars	65,276	0	0
411-552	2 - New Patrol Cars	0	69,073	0
411-553	Laser Finger Print Machine	0	26,927	0
411-554	2 - Police Motorcycles	0	55,000	0
414-511	New & Used Vehicles	55,656	0	50,000
414-512	Machinery and Equipment	46,600	0	0
414-514	Other Equipment	6,750	0	99,000
414-550	Dumpsters	7,905	0	0
414-551	1 - New Sideloader	108,711	0	0
415-511	New & Used Vehicles	0	0	25,000
415-512	Machinery and Equipment	0	0	0
415-514	Other Equipment	0	0	10,000
415-550	1/2 Ton New Pickup - 09-2010	12,879	0	0
415-551	Street Sweeper - 09-2012	135,550	0	0
415-553	Boom Lift	0	30,000	0
415-554	1 Ton New Cab/Chassis	0	25,000	0
416-511	New & Used Vehicles	0	0	20,000
416-514	Other Equipment	0	0	85,000
417-550	Recycle Bailer	0	30,000	0
420-511	New & Used Vehicles	0	0	15,000
420-512	Machinery and Equipment	0	0	0
420-550	Semi/Truck Cab/Chassis	0	130,000	0
420-551	Transfer Station Boom	0	130,000	0
421-511	New & Used Vehicles	0	0	17,000
421-514	Other Equipment	0	0	16,000
421-550	1/2 Ton Used Pickup	15,072	0	0
425-511	New & Used Vehicles	0	0	25,000
425-512	Machinery and Equipment	0	0	21,000
425-551	1 Ton New Cab/Chassis	0	0	0
426-511	New & Used Vehicles	0	0	25,000
426-512	Machinery and Equipment	0	0	21,000
426-514	Other Equipment	0	0	0
426-550	1 Ton New Cab/Chassis	0	22,000	0
427-511	New & Used Vehicles	0	0	20,000
427-550	1/2 Ton Used Pickup	0	20,000	0
428-511	New & Used Vehicles	0	0	20,000
		542,675	823,000	622,000
Total Fund Expenditures		542,675	823,000	622,000
Ending Fund Balance		10,892	(127,976)	227,295