



CITY OF BORGER
Gateway to the Texas Plains



Budget 2010 - 2011

City Council

Jeff Brain
Mayor

Charles Gillingham
Council Member

Leon DeWeese
Council Member

Bubba Dickson
Council Member

Robert Vinyard
Council Member





City of Borger

Budget 2010 – 2011

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City of Borger

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BORGER, TX 79008-5250

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September 21, 2010

Honorable Mayor and City Council
City of Borger, Texas

Dear Mayor and Council:

I am pleased to present the Proposed Budget for the City of Borger for the period beginning October 1, 2010.

The proposed budget does not call for an increase in total revenue from ad valorem taxes; however, does contain increases in water, sewer, and solid waste rates. The proposed FY 2010-2011 Budget continues our efforts to maintain an adequate level of services while improving the quality of public facilities.

This budget anticipates General and Water/Sewer Fund revenues and expenditures of \$16,717,673 which reflects an increase of 8.8% over FY 2009 -2010. Revenues and expenditures for the remaining funds total \$2,344,998 and \$2,387,586 respectively.

As a whole, Personnel Services continue to represent the biggest expense in the proposed FY 2010-2011 Budget comprising 52.3% of all expenditures in the General and Water/Sewer Funds. In the General Fund personnel services represent 64.7% of the total budget as compared to 31.2% in the Water/Sewer Fund. Increased expenses in Personnel Services for the proposed FY 2010-2011 Budget include:

- A Cost of Living Adjustment (COLA) of 2.5% effective January 1, 2011. Also, 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.
- Mandated actuarial changes in the Texas Municipal Retirement System (TMRS).
- Underestimated budgetary funding in the FY 2009-2010 Budget for part-time salaries for the recently re-opened Johnson Park Youth Center.

Other factors contributing to the increase for FY 2010-1011 include:

- Increased charges for solid waste disposal, street lights, and participation in the Canadian River Municipal Water Authority's Series 2009 Bonds.
- Projects including a major street repair in the 100 block of W. First, water well exploration and design, and depending on the outcome of a Community Development Block Grant, either a sewer replacement project on E. Third or a new lift station in the Johnson Park area.
- 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; in FY 2009-2010 - \$230,000; and for this year, staff has increased this line item to \$250,000 to continue the preventative maintenance and seal coating program.

The Capital Equipment Fund, which was initiated in FY 2006 – 2007 continues to be a great success. Over the first three fiscal years, Council allowed multiple transfers into the fund, thus building a solid balance. Last year, staff effectively re-financed or lowered existing payments as one of several strategies to balance the FY 2009-2010 Budget. This year staff proposes expenditures of \$638,500 for much needed equipment including but not limited to police vehicles, replacement dumpsters, front-end loader, and a new sewer jet-rodder.

Traditionally, staff has conservatively estimated revenues and liberally estimated expenditures. During the FY 2009-2010 budget process that margin of safety was reduced and even though the national economy has recently shown signs of recovery, those reduced margins have continued into this budget process.

The intent of this letter is to explain the FY 2010-2011 Budget that is on the City Council agenda for final approval on September 21, 2010 and the ordinance that will set the ad valorem tax rate scheduled for final approval also on September 21, 2010. 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 2010-2011 staff proposes a combined rate of 0.73585 per \$100 valuation on all taxable property in the City. This rate represents the “Effective Rate” as calculated by the Hutchinson County Appraisal District’s Chief Appraiser and will not raise any additional revenue from ad valorem taxes for the ensuing year.

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.

On behalf of the administration and employees of the City I wish to express a heartfelt thanks to the Mayor and members of the City Council for their confidence and trust in this staff, and for their continued commitment to adequately fund the operations of the City of Borger in a manner that benefits the citizenry of this great community.

Respectfully submitted,



Eddie E. Edwards
City Manager

ORDINANCE O-004-10

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF BORGER FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2010 AND ENDING SEPTEMBER 30, 2011; PROVIDING FOR THE APPROPRIATION OF AN INTEREST AND SINKING FUND TO PAY INTEREST AND PRINCIPAL ON THE CITY'S INDEBTEDNESS; PROVIDING FOR THE ADOPTION OF THE ANNUAL BUDGET OF THE CITY OF BORGER, TEXAS FOR THE 2010-2011 FISCAL YEAR; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; AUTHORIZING SPECIFIC BUDGET ADJUSTMENT AUTHORITY TO THE CITY MANAGER; PROVIDING FOR THE RATIFICATION OF BUDGETED APPROPRIATION TRANSFERS IN THE 2009-2010 FISCAL YEAR; AMENDING CHAPTER 13, UTILITIES, SECTIONS 13.04.010, 13.05.002, AND 13.06.045; PROVIDING A REPEALING CLAUSE; PROVIDING A SAVINGS CLAUSE; AND PROVIDING FOR PUBLICATION AND AN EFFECTIVE DATE

WHEREAS, on July 31, 2010, the proposed FY 2010-2011 Operating Budget was filed with the City Secretary, and made available for public inspection; and,

WHEREAS, the City Council has received the proposed Budget, appended hereto as Exhibit A, for the fiscal year beginning October 1, 2010 and ending September 30, 2011; and,

WHEREAS, a public hearing was ordered by the City Council, public notice of said hearing was caused to be given by the City Council, said notice was published in the Official Newspaper of the City of Borger, Texas, and said public hearing was held in accordance to said notice;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BORGER, TEXAS:

SECTION 1.

That, the appropriations for the Fiscal Year beginning October 1, 2010 and ending September 30, 2011, for the support of the general government of the City of Borger, Texas, be

fixed and determined for said terms in accordance with the expenditures shown in the proposed Fiscal Year 2010-2011 Budget, a copy of which is appended hereto as Exhibit A.

SECTION 2.

That, there is hereby appropriated the amount shown in said budget necessary to provide for an interest and sinking fund for the payment of principal and interest and the retirement of the bonded debt requirements of Fiscal Year 2010-2011 of the City of Borger, Texas.

SECTION 3.

That, the Budget, as shown in words and figures in Exhibit A, is hereby approved in all respects and adopted as the City of Borger's Budget for the Fiscal Year beginning October 1, 2010 and ending September 30, 2011.

SECTION 4.

That, the expenditures during the Fiscal Year beginning October 1, 2010 and ending September 30, 2011, shall be made in accordance with the Budget approved by this Ordinance unless otherwise authorized by a duly enacted ordinance of the City Council of the City of Borger, Texas.

SECTION 5.

That, specific authority is given to the City Manager to make the following adjustments to the City of Borger's Budget for the Fiscal Year beginning October 1, 2010 and ending September 30, 2011:

1. Transfer of appropriations budgeted from one account classification to another account classification within the same department.
2. Transfer of appropriations budgeted from one department or activity to another department or activity within the same fund.

SECTION 6.

That, all budget amendments and transfers of budgeted appropriations from one account to another account within any classification for the Fiscal Year beginning October 1, 2009 and ending on September 30, 2010, are hereby ratified, and that budget Ordinance O-006-09 as heretofore amended, for the Fiscal Year beginning October 1, 2009 and ending on September 30,

2010, heretofore enacted by the City Council be and the same is hereby amended to the extent of such transfers and amendments for all purposes.

SECTION 7.

That, Chapter 13, Utilities, Article 13.04, Rates and Charges, Section 13.04.010 (1) and (2) of the Code of Ordinances, City of Borger, Texas, is hereby amended to read as follows:

Section 13.04.010, Water Rates

- (1) Class A. All active Class A users inside the city limits shall be charged a minimum of twelve dollars (\$12.00) per month, plus a charge of two dollars and 80/100 (\$2.80) for each one thousand gallons of consumption.
- (2) Class B. All active Class B users inside the city limits shall be charged a minimum of twelve dollars (\$12.00) per month, plus a charge of two dollars and 80/100 (\$2.80) for each one thousand gallons of consumption.

SECTION 8.

That, Chapter 13, Utilities, Article 13.05, User Charge System, Section 13.05.002 (a) of the Code of Ordinances, City of Borger, Texas, is hereby amended to read as follows:

Section 13.05.002, Rates established; basis of charges

- (a) All users of the municipal wastewater facilities shall be charged a minimum of twelve dollars (\$12.00) per month, plus a charge of two dollars and 10/100 (\$2.10) per one thousand (1,000) gallons of metered water consumption.

SECTION 9.

That, Chapter 13, Utilities, Article 13.06, Solid Waste, Section 13.06.045 (a) (1), (2), (3), and (5) of the Code of Ordinances, City of Borger, Texas, is hereby amended to read as follows:

Section 13.06.045, Charges

- (a) Generally

- (1) Residential single-family property. The rate to be charged for the removal of refuse from single-family units shall be twenty-three dollars and 50/100 (\$23.50) per month. In the event a single family unit is vacant, no charge shall be made during the time that the same is unoccupied, provided the utility customer makes application with

the customer service office prior to billing, and thence, renews application with each 30-day period of vacancy.

(2) Multiple-family dwelling units, three units or less. Duplexes or triplexes connected to a single water meter shall be charged the same rate as a single family dwelling unit, twenty-three dollars and 50/100 (\$23.50) per month.

(3) Commercial Establishments. The rate to be charged for the removal of refuse from commercial establishments, including schools, churches and multiple family dwelling units comprised of more than three (3) units, shall be as follows:

<u>Container size</u>	<u>Pickups per week</u>	<u>Rate per month</u>
1½ yd ³	1	\$23.50
1½ yd ³	2	\$47.00
3 yd ³	1	\$44.00
3 yd ³	2	\$88.00
3 yd ³	3	\$132.00
3 yd ³	4	\$176.00
3 yd ³	5	\$220.00

(5) Inspections by Director. The Director of Public Works is hereby authorized to make such inspections as deemed reasonable to determine the number of containers and the number of pickups per week necessary to provide the level of service commercial establishments require for the removal of refuse, and to determine the rate to be used for such service based upon the schedule heretofore outlined. However, in no case shall the rate charged per month be less than twenty-three dollars and 50/100 (\$23.50).

(c) Extra pickups from commercial establishments. In the event unscheduled collection and hauling of refuse from commercial establishments is requested, the rate charged for such shall be \$30.00 for each pickup regardless of the size container.

SECTION 10.

That, all provisions of the ordinances of the City of Borger, Texas, in conflict with the provisions of this Ordinance be and the same are hereby repealed and all other provisions of the ordinances of the City of Borger, Texas, not in conflict with the provisions of this Ordinance shall remain in full force and effect.

SECTION 11.

That, if any word, sentence, paragraph, subdivision clause, phrase or section of this Ordinance be adjudged or held unconstitutional, illegal, or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal, or unconstitutional.

ORDINANCE O-005-10

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BORGER, TEXAS, FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES OF THE CITY OF BORGER, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2010 AND ENDING SEPTEMBER 30, 2011 AT THE RATE OF \$0.73585 PER ONE HUNDRED DOLLARS (\$100.00), AND FOR DIRECTING THE ASSESSMENT THEREOF; PROVIDING FOR A DATE ON WHICH SUCH TAXES BECOME DUE AND DELINQUENT TOGETHER WITH PENALTIES AND INTEREST THEREON; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE; AND PROVIDING FOR THE PUBLICATION OF THE CAPTION HEREOF

WHEREAS, the City Council hereby finds that the tax for the fiscal year beginning October 1, 2010 and ending September 30, 2011, thereafter levied for current expenses of the City and the general improvements of the City and its property must be levied to provide the revenue requirements of the budget for the ensuing year; and,

WHEREAS, the City Council approved on September 21, 2010 a separate budget ordinance for the fiscal year beginning October 1, 2010 and the 2010 assessments as equalized and approved by the Board of Review of the Hutchinson County Appraisal District, which assessments were delivered to the said Board of Review by Chief Appraiser Diana' Hooks and Prichard and Abbott, Appraisal Contractor for the Hutchinson County Appraisal District; and,

WHEREAS, all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been completed in due and correct time;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BORGER, TEXAS:

SECTION 1.

That, the findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

SECTION 2.

That, there is hereby levied and ordered to be assessed and collected for the fiscal year beginning October 1, 2010 and ending on September 30, 2011, and for each fiscal year thereafter until it be otherwise provided and ordained on all property situated within the corporate limits of the City of Borger, Texas, and not exempt from taxation by valid law, an ad valorem tax of \$0.32907 for interest and sinking funds required on the City's bonded indebtedness and \$0.40678 for the general operations of the City for a total of \$0.73585 on each One Hundred Dollar (\$100.00) valuation on said property.

SECTION 3.

That, the taxes assessed and levied hereby are payable anytime after the approval and publication of this Ordinance and not later than January 31 of the year following the year in which the taxes are assessed. The penalties and interest provided herein shall accrue after January 31 of the year following the year in which the taxes are assessed. However, if the entire taxes due as provided herein are paid in full by January 31 of the year following the year in which the taxes are assessed, no penalty or interest shall be due.

SECTION 4.

That, a delinquent tax shall incur the maximum penalty and interest authorized by Section 33.01, Texas Property Tax Code, to-wit: a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1st of the year in which it becomes delinquent.

Provided, however, a tax that is delinquent on July 1st of the year in which it becomes delinquent shall incur a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid. Taxes that remain delinquent on July 1st of each year in which they become delinquent shall incur an additional penalty of twenty percent (20%) of the amount of taxes, penalty and interest due; such additional penalty is to defray the costs of collection as authorized by Section 6.30, Texas Property Tax Code.

SECTION 5.

That, taxes are payable at the office of the Hutchinson County Tax Assessor-Collector, P.O. Box 989, Stinnett, Texas, or either of the Branch Offices: Tag & Title Office, 1400 Veta Street, Borger, Texas, 79007 or Tag & Title Office, 205 N. Cornell, Fritch, Texas, 79036. The Hutchinson County Tax Assessor-Collector shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

SECTION 6.

That, the tax roll, as presented to the City Council, together with any supplements thereto, is hereby accepted.

SECTION 7.

That, all provisions of any ordinance in conflict with this Ordinance are hereby repealed; but, such repeal shall not abate any pending prosecution for violation of the repealed ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.

SECTION 8.

That, should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. The City hereby declares that it would have passed this Ordinance, and each section, subsection, clause, or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared unconstitutional or invalid.

SECTION 9.

That, this Ordinance shall become effective from and after its adoption and publication as required by the City Charter and by law.

INTRODUCED, on this the 7th day of September 2010, at a regular meeting of the City Council of the City of Borger, Texas, which meeting was held in compliance with the Open Meetings Act, Tex Gov't Code, §551.001, et.seq. at which meeting a quorum was present and voting.

PASSED, APPROVED, AND ADOPTED, on this the 21st day of September 2010, at a regular meeting of the City Council of the City of Borger, Texas, which meeting was held in compliance with the Open Meetings Act, Tex Gov't Code, §551.001, et.seq. at which meeting a quorum was present and voting.

/s/ Jeff Brain
Jeff Brain, Mayor

ATTEST:

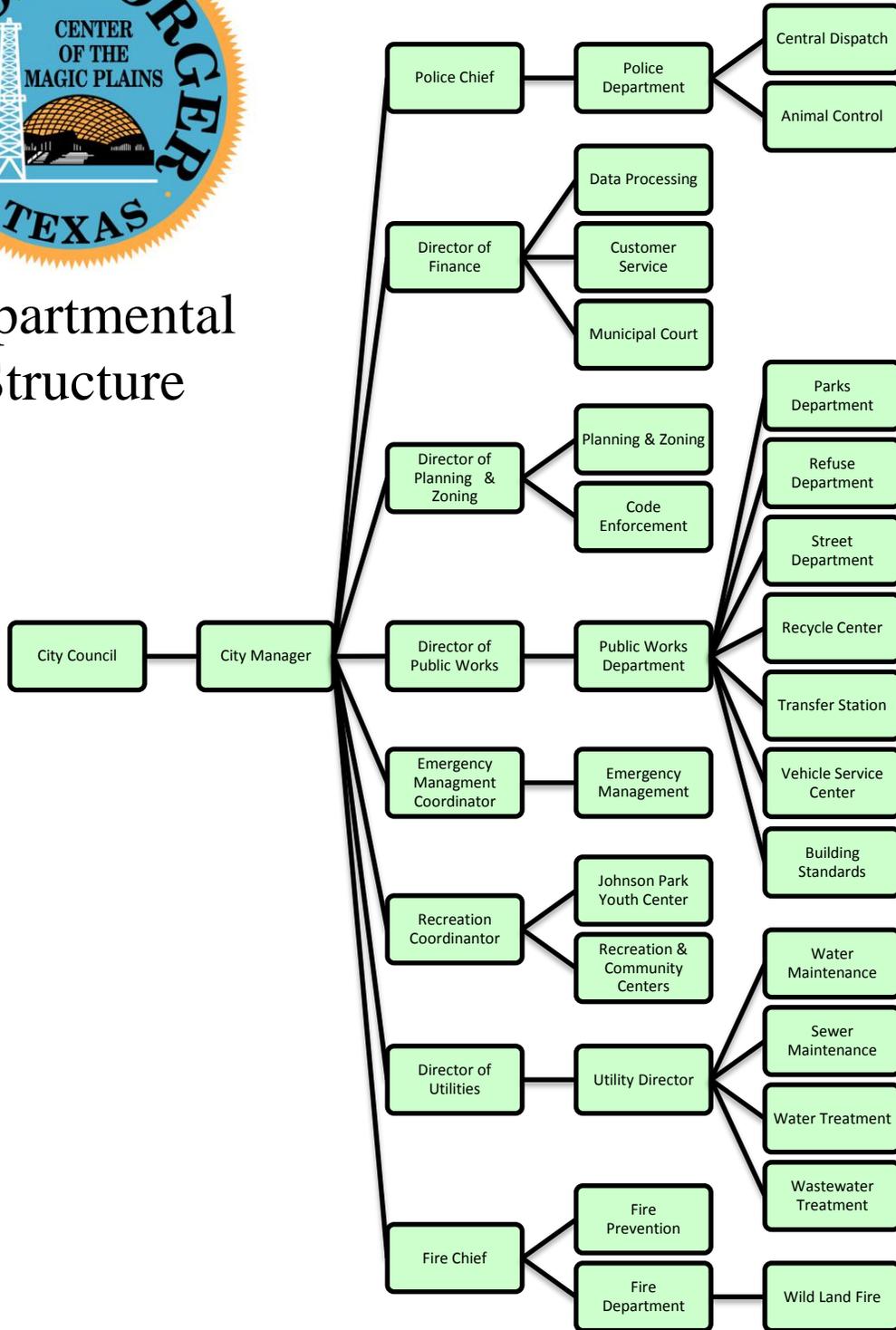
/s/ Stella E. Sauls
Stella Sauls, City Secretary

APPROVED AS TO FORM:

/s/ Angelique S. Weaver
Angelique S. Weaver, City Attorney



Departmental Structure



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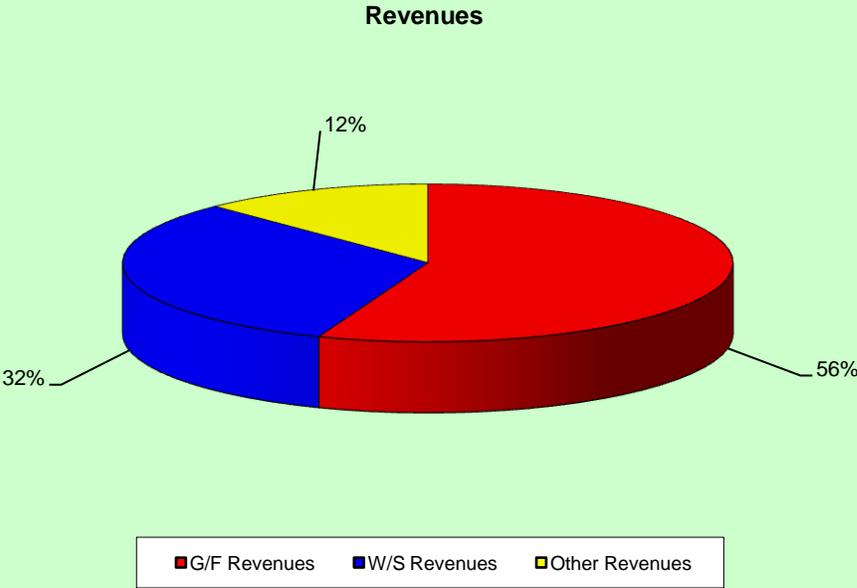
City of Borger

Summary of Revenue Estimates

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Fund 01 - General Fund				
31001	Ad Valorem Tax	1,295,475	1,434,850	1,431,925
31005	Sales and Use Tax	2,891,662	2,630,000	2,675,000
31101	Gross Receipts Tax	1,321,525	1,002,000	1,152,500
31201	License and Permits	44,757	61,050	53,550
31301	Fines and Forfeits	333,652	302,150	342,500
31401	Service Charges	248,174	549,782	531,275
31405	Refuse Collection	1,827,625	1,713,700	1,950,000
31406	Vector Control	131,636	130,000	130,000
31408	Interest from Investments	19,867	30,000	5,000
31414	Industrial District	1,158,106	1,200,000	1,317,940
31418	Solid Waste Tipping Fees	137,440	144,500	130,000
31435	County Fire/Emergency Services Contract	30,000	35,000	30,000
31436	Radio Dispatching Contracts	98,500	136,000	136,000
31525	From W/S Fund for Services Rendered	350,000	500,000	750,000
		9,888,417	9,869,032	10,635,690
Fund 02 - Water and Sewer Fund				
31501	Water Sales	2,063,931	2,100,000	2,227,800
31502	Sewer Sales	1,533,305	1,530,000	1,660,000
31503	Plumbing Permits and Water Taps	5,783	10,000	5,000
31504	Agrium Water Sales	704,820	660,000	690,000
31505	Sale of City Assets	(6,548)	0	0
31507	Miscellaneous Revenues	32,394	35,000	36,000
31508	Interest from Investments	19,991	30,350	3,413
31509	Reconnect and Turn On Fees	32,650	30,000	36,000
31510	Insufficient Check Fees	1,825	1,500	1,770
31511	W/S Utility Penalty and Interest	73,130	68,000	68,000
31512	Conoco/Phillips Water Sales	415,217	350,000	605,000
31513	Sid Richardson Water Sales	387,829	415,000	415,000
31514	Degussa Water Sales	243,844	300,000	325,000
31515	Purchase Card Rebates	8,315	8,000	9,000
31515	Purchase Card Rebates	(21)	0	0
		5,516,463	5,537,850	6,081,983
Fund 03 - Tourism Fund		99,292	92,850	91,500
Fund 05 - Tub Grinding Operations		5,998	16,500	16,500
Fund 09 - Parks, Recreation and Special Projects		114,758	34,000	33,525
Fund 29 - Police Club 100 Fund		7,416	200	0

Summary of Revenue Estimates

Account Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
<u>Fund 31 - Fire Equipment Fund</u>	94	0	0
<u>Fund 32 - Police Grants Fund</u>	82,647	82,000	113,200
<u>Fund 35 - Emergency Operations Fund</u>	0	1	0
<u>Fund 40 - M/C Building Security Fund</u>	5,218	3,800	4,030
<u>Fund 45 - G/O Refunding Bonds Series 1995</u>	192,515	1,155,423	1,178,869
<u>Fund 48 - Texas Plains Trail</u>	61,721	79,605	75,000
<u>Fund 50 - M/C Technology Fund</u>	6,700	7,195	7,000
<u>Fund 61 - Hotel / Motel Occupancy Fund</u>	234,701	215,000	215,000
<u>Fund 65 - Capital Equipment Fund</u>	923,372	509,295	610,374
Total of Revenue Estimates	17,139,312	17,602,751	19,062,671



City of Borger

Summary of All Expenditures by Account

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Fund 01 - General Fund				
	Non-Departmental	0	0	0
1	General Fund Data Processing	37,867	31,576	54,725
2	Administration	268,875	278,255	252,098
3	Animal Control	207,970	184,036	183,744
4	Central Dispatching	337,125	453,168	469,798
5	Fire	1,543,846	1,692,586	1,777,803
6	Fire Prevention	91,065	92,815	95,897
7	Code Enforcement	216,919	278,078	285,772
8	Wild Land Fire Department	0	97,284	74,505
9	Park	527,761	492,769	581,504
10	Planning and Zoning	361,849	420,987	440,014
11	Police	2,153,693	2,182,270	2,233,726
12	Public Works Director	206,674	218,409	232,167
13	Recreation/Community Centers	65,516	63,685	64,449
14	Refuse Collection	583,897	555,697	602,276
15	Street and Alley Maintenance	802,454	797,099	930,890
16	Johnson Park Youth Center	296,582	207,532	304,552
17	Recycling Center	27,743	32,241	18,200
19	Municipal Court	231,359	270,563	393,578
20	Transfer Station	850,558	921,589	917,413
21	Vehicle Service Center	208,816	233,489	230,204
22	Reserve Account Section	406,768	149,512	157,000
23	Building Standards and Facelift	163,995	117,391	120,177
32	Emergency Management	98,818	109,017	115,198
Total General Fund Expenditures		9,690,151	9,880,048	10,535,690
Fund 02 - Water and Sewer Fund				
	Non-Departmental	0	0	0
24	Water/Sewer Customer Service	617,535	598,195	605,644
25	Water Maintenance Section	567,119	574,322	590,345
26	Sewer Maintenance Section	557,772	566,995	808,589
27	Water Production and Treatment	741,388	840,671	933,454
28	Wastewater Treatment	473,338	519,894	505,642
29	Water/Sewer Utilities Director	106,027	179,867	195,048
30	Water/Sewer Reserve Account Section	2,318,967	2,165,930	2,396,870
31	Water/Sewer Data Processing	82,340	91,976	146,391
Total Water & Sewer Fund Expenditures		5,464,485	5,537,850	6,181,983

Summary of All Expenditures by Account

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Fund 03 -	Tourism Fund	26,627	173,850	163,700
Fund 05 -	Tub Grinding Operations	66,920	38,500	18,500
Fund 09 -	Parks, Recreation and Special Projects	235,795	0	25,000
Fund 29 -	Police Club 100 Fund	11,375	3,000	10,000
Fund 31 -	Fire Equipment Fund	1,502	0	0
Fund 32 -	Police Grants Fund	44,673	188,000	169,000
Fund 35 -	Emergency Operations Fund	1,642	19,950	3,000
Fund 40 -	M/C Building Security Fund	1,690	3,800	30,000
Fund 45 -	G/O Refunding Bonds Series 1995	199,696	1,033,932	1,037,236
Fund 48 -	Texas Plains Trail	82,778	79,605	75,000
Fund 50 -	M/C Technology Fund	8,822	7,195	2,650
Fund 59 -	Hotel / Motel Occupancy Fund	234,701	215,000	215,000
Fund 65 -	Capital Equipment Fund	680,250	586,500	638,500
Total of Operating Expenditures		16,751,106	17,767,230	19,105,259

City of Borger

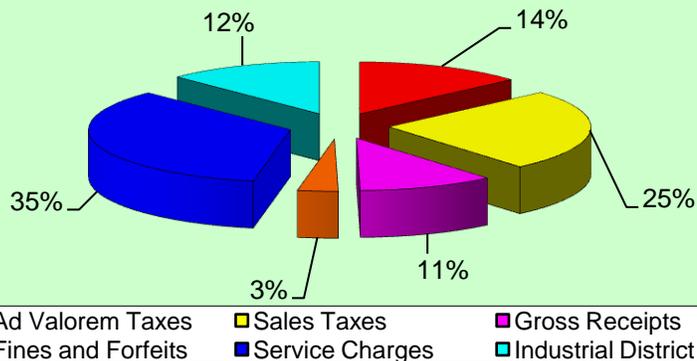
Fund 01 - General Fund Detailed Revenue Estimates

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Taxes				
31001	Ad Valorem Taxes	1,287,557	1,383,000	1,400,000
31002	Taxes Prior	23,032	57,000	44,000
31003	Penalty and Interest	25,409	28,500	28,500
31004	Discounts	(43,484)	(38,500)	(45,000)
31006	Late Rendition Penalty	2,961	4,850	4,425
31015	Sales and Use Tax	2,891,662	2,630,000	2,675,000
		<u>4,187,137</u>	<u>4,064,850</u>	<u>4,106,925</u>
Gross Receipts Tax				
31101	Southwestern Bell	75,922	76,000	0
31102	X-Cel Energy (Southwestern Public Service)	940,745	612,000	750,000
31103	Texas Gas	172,463	191,000	200,000
31104	Cable One	119,719	105,000	115,000
31105	Telecommunications	12,677	18,000	87,500
		<u>1,321,525</u>	<u>1,002,000</u>	<u>1,152,500</u>
License and Permits				
31201	Zoning and Plat Fees	1,324	1,000	1,000
31202	Mechanical Permits	965	1,000	1,000
31203	Animal Shelter Fees	13,315	16,500	16,000
31204	Alcoholic Beverages	8,970	7,500	13,500
31205	Building Permits	10,712	15,000	10,000
31206	Electricians Licenses	0	0	0
31207	Electrical Permits	3,146	6,000	6,000
31208	Lease Agreements	6,325	14,000	6,000
31209	Taxicab Driver Permits	0	0	0
31210	Occupational License Permits	0	0	0
31211	Moving Permits	0	50	50
		<u>44,757</u>	<u>61,050</u>	<u>53,550</u>
Fines and Forfeits				
31301	Municipal Court Fines	189,261	155,000	180,000
31302	Court Operations Fund	965	650	1,000
31303	Delinquent Fines & Court Costs	14,595	60,000	40,000
31304	Bonds on Fines	2,958	(3,500)	(3,500)
31305	Court Costs	125,872	90,000	125,000
		<u>333,652</u>	<u>302,150</u>	<u>342,500</u>

Fund 01 - General Fund
Detailed Revenue Estimates

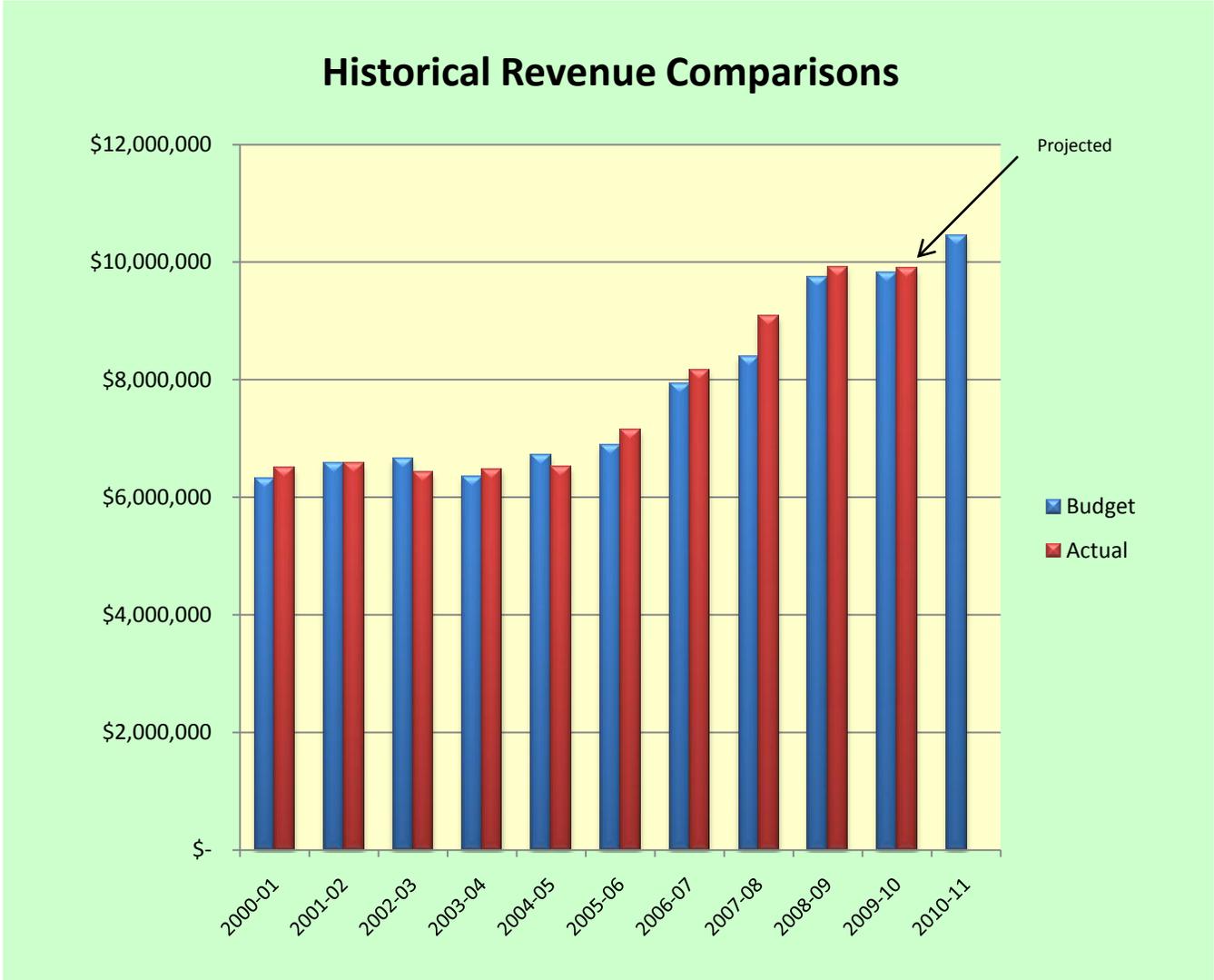
Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Service Charges				
31401	Birth Certificates	3,513	1,275	1,275
31402	Vital Statistics	20,349	21,000	18,000
31403	Swimming Admissions	34,407	35,000	35,000
31404	Sale of City Assets	0	0	0
31405	Refuse Collection	1,827,625	1,713,700	1,950,000
31406	Vector Control	131,636	130,000	130,000
31407	Miscellaneous Revenue	49,355	40,000	40,000
31408	Interest from Investments	19,867	30,000	5,000
31409	Refuse Penalty and Interest	32,726	28,000	30,000
31411	Housing Authority in Lieu of Taxes	7,018	5,500	6,500
31412	False Alarm Fees	210	300	0
31414	Industrial District Contracts	1,158,106	1,200,000	1,317,940
31415	Alley Paving Projects	0	10,000	0
31416	Purchase Card Rebates	13,858	8,000	15,000
31418	Solid Waste Tipping Fees	137,440	144,500	130,000
31419	Recreation Program Donations	7,109	0	6,000
31421	Reimbursement Grants	0	204,957	150,000
31425	BISD SRO Reimbursement	39,000	30,000	75,000
31434	Contract Fire Services	0	130,750	120,000
31435	County Fire/Emergency Services Contract	30,000	35,000	30,000
31436	Radio Dispatching Contracts	98,500	136,000	136,000
31437	Code Enforcement Grants	17,860	0	0
31448	Youth Facility Rentals	1,348	5,000	7,500
31449	Youth Facility Concession Sales	21,411	30,000	27,000
31450	Returned Checks	11	0	0
31525	From W/S Fund for Services Rendered	350,000	500,000	750,000
		4,001,347	4,438,982	4,980,215
Total General Fund Revenues		9,888,417	9,869,032	10,635,690

Detailed Revenue



City of Borger

Fund 01 - General Fund Historical Revenues



Fund 01 - General Fund
Data Processing

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
401-111	Salaries - Regular	9,725	9,435	19,880
401-112	Salaries - Overtime	106	600	2,000
401-121	Retirement - TMRS	1,593	1,686	4,339
401-122	Social Security	141	140	317
401-123	Worker's Compensation	(16)	183	57
401-125	Group Insurance	1,050	1,200	3,204
		<u>12,597</u>	<u>13,244</u>	<u>29,797</u>
Contractual and Miscellaneous Services				
401-211	Postage	159	250	200
401-212	Communications	283	275	275
401-213	Printing	45	225	200
401-215	Travel	263	1,325	1,000
401-220	Insurances	0	45	112
401-253	Outside Professional	5,688	5,750	10,000
401-254	Special Services	600	600	575
		<u>7,039</u>	<u>8,470</u>	<u>12,362</u>
General Services				
401-314	Office Supplies	442	525	475
401-316	Wearing Apparel	17	50	0
401-317	Photo and Duplicating	36	30	75
401-318	Tools and Equipment	0	0	0
401-332	Other Supplies	33	25	0
		<u>528</u>	<u>630</u>	<u>550</u>
Machinery and Equipment Maintenance				
401-413	Office Equipment Maintenance	0	880	1,000
401-414	Equipment Maintenance	8	475	150
401-418	Software and Maintenance	13,930	7,877	10,866
		<u>13,939</u>	<u>9,232</u>	<u>12,016</u>
Total Operating Budget		34,103	31,576	54,725
Capital Outlay				
401-513	Office Equipment	0	0	0
401-535	Capital Lease Purchase Payments	3,764	0	0
		<u>3,764</u>	<u>0</u>	<u>0</u>
Total Departmental Budget		37,867	31,576	54,725

City of Borger

Fund 01 - General Fund Administration

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
402-111	Salaries - Regular	80,825	96,096	106,870
402-112	Salaries - Overtime	123	1,000	1,250
402-113	Salaries - Seasonal and Part-time	3,000	4,000	2,000
402-121	Retirement - TMRS	13,083	17,000	21,440
402-122	Social Security	309	912	815
402-123	Worker's Compensation	106	1,774	288
402-125	Group Insurance	6,045	7,200	7,273
		<u>103,491</u>	<u>127,982</u>	<u>139,936</u>
Contractual and Miscellaneous Services				
402-211	Postage	1,046	1,000	900
402-212	Communications	4,359	4,750	4,000
402-213	Printing	512	700	750
402-214	Public Notices	845	4,000	3,000
402-215	Travel	13,537	12,000	10,000
402-216	Auto Allowance	0	0	0
402-217	Records Management	296	1,750	1,000
402-220	Insurances	2,055	2,900	2,031
402-223	Bonds	100	200	200
402-231	Equipment Rental	0	0	0
402-236	Staff Training	2,655	3,000	2,500
402-251	Utilities	5,139	5,500	5,000
402-252	Dues and Subscriptions	4,371	7,000	7,000
402-253	Outside Professional	20,424	11,500	13,000
402-254	Special Services	3,638	5,000	3,500
402-256	Laundry	12	200	200
402-260	Pest and Germ Control	183	400	450
402-262	Janitorial Service	58	0	0
402-263	Contract Labor	53,270	36,329	0
		<u>112,498</u>	<u>96,229</u>	<u>53,531</u>
General Services				
402-312	Chemical Supplies	0	0	0
402-313	Books and Educational	40	400	375
402-314	Office Supplies	4,245	3,500	3,500
402-315	Food Supplies	1,936	900	900
402-316	Wearing Apparel	449	500	500
402-317	Photo and Duplicating Supplies	4,657	5,000	4,500
402-318	Tools and Equipment	16	50	200
402-319	Vital Statistics	4,307	6,000	5,000

Fund 01 - General Fund
Administration

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
General Services - Continued				
402-321	Janitorial Supplies	515	1,100	1,100
402-323	Gas and Oil	0	0	0
402-325	Election Supplies and Expenses	239	10,000	15,000
402-330	Personnel Services	7,393	10,000	10,000
402-332	Other Supplies	438	1,800	1,000
		<u>24,235</u>	<u>39,250</u>	<u>42,075</u>
Machinery and Equipment Maintenance				
402-413	Office Equipment Maintenance	321	700	4,116
402-414	Equipment Maintenance	2,213	3,500	2,000
402-418	Software and Maintenance	24,400	10,594	10,440
402-421	Building Maintenance	561	0	0
		<u>27,495</u>	<u>14,794</u>	<u>16,556</u>
Total Operating Budget		267,719	278,255	252,098
Capital Outlay				
402-513	Office Equipment	0	0	0
402-514	Other Equipment	0	0	0
402-535	Capital Lease Purchase Payments	1,157	0	0
		<u>1,157</u>	<u>0</u>	<u>0</u>
Total Departmental Budget		268,875	278,255	252,098

City of Borger

Fund 01 - General Fund Animal Control

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
403-111	Salaries - Regular	87,735	84,835	88,651
403-112	Salaries - Overtime	7,325	14,000	12,500
403-113	Salaries - Seasonal and Part-time	0	0	0
403-114	Salaries - Holiday Pay	1,091	1,500	1,500
403-121	Retirement - TMRS	15,722	17,296	20,058
403-122	Social Security	1,362	1,455	1,488
403-123	Worker's Compensation	1,272	1,891	2,390
403-125	Group Insurance	14,331	15,948	15,579
		<u>128,837</u>	<u>136,925</u>	<u>142,166</u>
Contractual and Miscellaneous Services				
403-200	Sanitary Landfill	444	500	450
403-211	Postage	146	375	275
403-212	Communications	658	700	700
403-213	Printing	68	75	50
403-214	Public Notices	0	100	0
403-215	Travel	1,120	2,500	1,000
403-220	Insurances	1,765	2,511	1,729
403-231	Equipment & Land Rental	0	0	0
403-251	Utilities	5,412	6,000	5,800
403-252	Dues and Subscriptions	50	100	100
403-253	Outside Professional	2,401	2,000	1,800
403-254	Special Services	0	400	400
403-255	Damage Claims	0	0	0
403-256	Laundry	212	900	850
403-259	Refunds	0	0	0
403-260	Pest and Germ Control	296	600	550
		<u>12,573</u>	<u>16,761</u>	<u>13,704</u>
General Services				
403-312	Chemical Supplies	1,978	2,500	1,500
403-313	Books and Educational	0	100	0
403-314	Office Supplies	416	550	550
403-315	Food Supplies	149	1,000	1,000
403-316	Wearing Apparel	590	1,600	1,500
403-317	Photo and Duplicating Supplies	0	100	50
403-318	Tools and Equipment	424	600	400
403-321	Janitorial Supplies	3,379	3,200	3,200

Fund 01 - General Fund
Animal Control

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
General Services - Continued				
403-323	Gas and Oil	4,211	5,000	4,500
403-324	Welding Supplies	0	0	0
403-326	Lube, Oil, and Gas	0	0	0
403-332	Other Supplies	2,992	3,500	3,500
		<u>14,140</u>	<u>18,150</u>	<u>16,200</u>
Machinery and Equipment Maintenance				
403-411	Motor Vehicle Maintenance	622	3,300	2,500
403-412	Machinery Maintenance	(13)	0	0
403-413	Office Equipment Maintenance	0	0	0
403-414	Equipment Maintenance	0	200	100
403-418	Software and Maintenance	128	1,200	2,574
403-421	Building Maintenance	2,027	7,500	6,500
403-425	Miscellaneous Repairs	0	0	0
		<u>2,764</u>	<u>12,200</u>	<u>11,674</u>
Total Operating Budget		158,313	184,036	183,744
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	49,656	0	0
403-530	Equipment Fund Payments	0	0	0
403-535	Capital Lease Purchase Payments	0	0	0
		<u>49,656</u>	<u>0</u>	<u>0</u>
Total Departmental Budget		207,970	184,036	183,744

City of Borger

Fund 01 - General Fund Central Dispatching

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
	Personal Services			
404-111	Salaries - Regular	224,082	294,599	300,525
404-112	Salaries - Overtime	17,960	25,000	30,000
404-113	Salaries - Seasonal and Part-time	0	0	0
404-114	Salaries - Holiday Pay	10,616	11,000	11,000
404-121	Retirement - TMRS	41,344	58,105	67,724
404-122	Social Security	3,094	4,189	4,952
404-123	Worker's Compensation	(420)	6,127	893
404-125	Group Insurance	40,449	54,148	54,704
		<u>337,125</u>	<u>453,168</u>	<u>469,798</u>
	Total Operating Budget	337,125	453,168	469,798
	Total Departmental Budget	337,125	453,168	469,798

Fund 01 - General Fund
Central Dispatching

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
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City of Borger

Fund 01 - General Fund Fire Department

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
405-111	Salaries - Regular	755,492	896,967	948,896
405-112	Salaries - Overtime	204,368	136,550	115,000
405-113	Salaries - Seasonal and Part-time	0	0	0
405-114	Salaries - Holiday Pay	35,540	40,000	40,000
405-121	Retirement - TMRS	162,832	188,403	218,903
405-122	Social Security	13,250	13,960	14,965
405-123	Worker's Compensation	14,550	16,996	21,835
405-124	Insurance - Hazard	867	600	630
405-125	Group Insurance	101,492	122,320	138,357
		<u>1,288,390</u>	<u>1,415,796</u>	<u>1,498,586</u>
Contractual and Miscellaneous Services				
405-211	Postage	574	400	400
405-212	Communications	3,903	3,550	3,750
405-213	Printing	488	500	450
405-214	Public Notices	826	550	450
405-215	Travel	6,293	4,750	6,500
405-220	Insurances	3,844	8,435	15,459
405-231	Equipment Rental	9,919	100	0
405-236	Staff Training	0	0	0
405-251	Utilities	9,892	11,350	12,500
405-252	Dues and Subscriptions	2,681	3,000	4,000
405-253	Outside Professional	1,710	1,000	6,000
405-254	Special Services	4,611	4,000	1,000
405-255	Damage Claims	0	500	500
405-256	Laundry	4,402	7,000	6,500
405-260	Pest and Germ Control	216	300	375
		<u>49,359</u>	<u>45,435</u>	<u>57,884</u>
General Services				
405-310	Police Ammunition	0	0	0
405-311	Agriculture	166	300	300
405-312	Chemical Supplies	15	200	250
405-313	Books and Educational	5,963	1,200	1,200
405-314	Office Supplies	4,254	1,750	1,000
405-315	Food Supplies	2,273	3,500	2,500
405-316	Wearing Apparel	24,339	18,400	37,284
405-317	Photo and Duplicating Supplies	562	750	500
405-318	Tools and Equipment	6,050	4,500	4,000
405-321	Janitorial Supplies	3,713	3,600	3,000

Fund 01 - General Fund
Fire Department

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
General Services - Continued				
405-323	Gas and Oil	13,645	15,000	17,000
405-324	Welding Supplies	185	600	350
405-326	Lube, Oil, and Gas	483	200	200
405-332	Other Supplies	14,321	4,900	6,000
		<u>75,969</u>	<u>54,900</u>	<u>73,584</u>
Machinery and Equipment Maintenance				
405-411	Motor Vehicle Maintenance	67,957	30,000	39,000
405-412	Machinery Maintenance	2,609	2,500	5,000
405-413	Office Equipment Maintenance	2,007	300	2,100
405-414	Equipment Maintenance	17,461	15,000	15,000
405-418	Software and Maintenance	4,909	7,200	13,680
405-421	Building Maintenance	5,946	6,400	6,500
405-425	Miscellaneous Repairs	5	100	100
		<u>100,894</u>	<u>61,500</u>	<u>81,380</u>
Total Operating Budget		1,514,612	1,577,631	1,711,434
Capital Outlay				
405-511	New Vehicles	21,117	0	0
405-512	Machinery and Equipment	0	0	0
405-513	Office Equipment	0	0	0
405-514	Other Equipment	0	0	0
405-521	Building improvements	0	46,400	0
405-522	Land Improvements	0	0	0
405-530	Equipment Fund Payments	0	68,555	66,369
405-535	Capital Lease Purchase Payments	8,117	0	0
		<u>29,234</u>	<u>114,955</u>	<u>66,369</u>
Total Departmental Budget		1,543,846	1,692,586	1,777,803

City of Borger

Fund 01 - General Fund Fire Prevention

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
406-111	Salaries - Regular	49,919	44,139	51,800
406-112	Salaries - Overtime	7,927	9,295	5,000
406-114	Holiday Pay	1,033	500	500
406-121	Retirement - TMRS	9,624	9,124	11,264
406-122	Social Security	836	764	831
406-123	Worker's Compensation	819	861	1,406
406-124	Insurance - Hazard	0	0	0
406-125	Group Insurance	4,187	7,204	4,849
		<u>74,344</u>	<u>71,887</u>	<u>75,650</u>
Contractual and Miscellaneous Services				
406-211	Postage	13	125	100
406-212	Communications	799	1,500	1,200
406-213	Printing	1,799	400	375
406-214	Public Notices	0	100	75
406-215	Travel	2,321	1,200	1,850
406-220	Insurances	331	585	564
406-252	Dues and Subscriptions	0	100	0
406-253	Outside Professional	0	0	0
406-254	Special Services	0	0	0
406-256	Laundry	0	0	248
		<u>5,263</u>	<u>4,010</u>	<u>4,412</u>
General Services				
406-312	Chemical Supplies	60	0	0
406-313	Books and Educational	1,827	2,010	2,000
406-314	Office Supplies	939	400	400
406-316	Wearing Apparel	2,307	1,850	1,725
406-317	Photo and Duplicating Supplies	7	40	753
406-318	Tools and Equipment	42	300	340
406-321	Janitorial Supplies	19	0	0
406-323	Gas and Oil	502	1,800	1,650
406-326	Lube, Oil, and Gas	0	0	0
406-332	Other Supplies	280	450	400
		<u>5,983</u>	<u>6,850</u>	<u>7,268</u>

Fund 01 - General Fund
Fire Prevention

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Machinery and Equipment Maintenance				
406-411	Motor Vehicle Maintenance	3,378	1,000	1,000
406-412	Machinery Maintenance	372	0	0
406-413	Office Equipment Maintenance	25	0	0
406-414	Equipment Maintenance	422	500	500
406-418	Software and Maintenance	1,273	1,750	2,660
406-421	Building Maintenance	4	0	0
		<u>5,474</u>	<u>3,250</u>	<u>4,160</u>
Total Operating Budget				
		91,065	85,997	91,490
Capital Outlay				
406-511	New Vehicles	0	0	0
406-512	Machinery and Equipment	0	0	0
406-513	Office Equipment	0	0	0
406-514	Other Equipment	0	2,411	0
406-530	Equipment Fund Payments	0	4,407	4,407
406-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>6,818</u>	<u>4,407</u>
Total Departmental Budget				
		91,065	92,815	95,897

City of Borger

Fund 01 - General Fund Code Enforcement

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
407-111	Salaries - Regular	110,948	116,517	119,090
407-112	Salaries - Overtime	0	1,000	1,000
407-113	Salaries - Part-time	3,092	15,000	12,000
407-121	Retirement - TMRS	18,288	20,566	23,814
407-122	Social Security	2,465	2,852	2,659
407-123	Worker's Compensation	577	2,383	4,488
407-125	Group Insurance	19,226	22,056	19,395
		<u>154,596</u>	<u>180,374</u>	<u>182,446</u>
Contractual and Miscellaneous Services				
407-211	Postage	3,260	3,000	3,400
407-212	Communications	1,792	1,600	1,600
407-213	Printing	145	250	0
407-214	Public Notices	3,011	2,800	1,500
407-215	Travel	114	700	750
407-220	Insurances	1,595	2,452	1,962
407-231	Machinery & Equipment Rental	0	0	0
407-251	Utilities	0	0	0
407-252	Dues and Subscriptions	357	300	250
407-253	Outside Professional	1,139	1,250	30,000
407-254	Special Services	0	0	0
407-255	Damage Claims	0	0	500
407-257	Contract Mowing	27,318	50,500	20,000
407-259	Refunds	0	0	0
		<u>38,732</u>	<u>62,852</u>	<u>59,962</u>
General Services				
407-312	Chemical Supplies	0	750	500
407-313	Books and Educational	102	250	150
407-314	Office Supplies	430	300	250
407-315	Food Supplies	733	0	0
407-316	Wearing Apparel	2,258	1,600	1,400
407-317	Photo and Duplicating Supplies	565	750	500
407-318	Tools and Equipment	756	672	1,200
407-321	Janitorial Supplies	44	0	0
407-323	Gas and Oil	7,268	9,000	8,000
407-326	Lube, Grease, and Oil	30	150	100
407-332	Other Supplies	951	800	500
		<u>13,136</u>	<u>14,272</u>	<u>12,600</u>

Fund 01 - General Fund
Code Enforcement

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Machinery and Equipment Maintenance				
407-411	Motor Vehicle Maintenance	5,667	4,500	4,500
407-412	Machinery Maintenance	2,590	2,500	2,500
407-413	Office Equipment Maintenance	378	0	0
407-414	Equipment Maintenance	1,405	1,100	2,300
407-418	Software and Maintenance	415	1,800	6,745
		<u>10,455</u>	<u>9,900</u>	<u>16,045</u>
<hr/>				
Total Operating Budget		216,919	267,398	271,053
<hr/>				
Capital Outlay				
407-511	New Vehicles	0	0	0
407-512	New Equipment	0	0	0
407-514	Other Equipment	0	528	10,000
407-521	Building Improvements	0	0	0
407-530	Equipment Fund Payments	0	10,152	4,719
407-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>10,680</u>	<u>14,719</u>
<hr/>				
Total Departmental Budget		216,919	278,078	285,772

City of Borger

Fund 01 - General Fund Wild Land Fire Department

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
408-111	Salaries - Regular	0	0	0
408-112	Salaries - Overtime	0	17,500	17,500
408-113	Salaries - Seasonal and Part-time	0	15,000	15,000
408-114	Salaries - Holiday Pay	0	2,500	2,500
408-121	Retirement - TMRS	0	3,600	3,470
408-122	Social Security	0	1,450	2,678
408-123	Worker's Compensation	0	669	692
408-124	Insurance - Hazard	0	500	500
408-125	Group Insurance	0	0	0
		0	41,219	42,340
Contractual and Miscellaneous Services				
408-211	Postage	0	0	0
408-212	Communications	0	750	565
408-213	Printing	0	0	0
408-214	Public Notices	0	0	0
408-215	Travel	0	9,500	9,500
408-220	Insurances	0	170	0
408-231	Equipment Rental	0	500	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	10,920	10,565
General Services				
408-312	Chemical Supplies	0	350	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	4,000	4,000
408-317	Photo and Duplicating Supplies	0	0	0
408-318	Tools and Equipment	0	5,000	5,000
408-321	Janitorial Supplies	0	0	0

Fund 01 - General Fund
Wild Land Fire Department

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
General Services - Continued				
408-323	Gas and Oil	0	7,000	7,000
408-324	Welding Supplies	0	0	250
408-326	Lube, Oil, and Gas	0	250	0
408-332	Other Supplies	0	1,000	1,000
		0	17,600	17,600
Machinery and Equipment Maintenance				
408-411	Motor Vehicle Maintenance	0	2,000	2,000
408-412	Machinery Maintenance	0	0	0
408-413	Office Equipment Maintenance	0	0	2,000
408-414	Equipment Maintenance	0	2,000	0
408-418	Software and Maintenance	0	0	0
408-421	Building Maintenance	0	0	0
408-425	Miscellaneous Repairs	0	0	0
		0	4,000	4,000
Total Operating Budget		0	73,739	74,505
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	23,545	0
408-535	Capital Lease Purchase Payments	0	0	0
		0	23,545	0
Total Departmental Budget		0	97,284	74,505

City of Borger

Fund 01 - General Fund Park Department

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
409-111	Salaries - Regular	203,647	209,523	226,195
409-112	Salaries - Overtime	6,756	7,000	7,000
409-113	Salaries - Seasonal and Part-time	24,424	9,000	9,000
409-114	Salaries - Holiday Pay	1,097	1,000	1,000
409-121	Retirement - TMRS	34,633	37,891	46,243
409-122	Social Security	4,881	3,843	4,084
409-123	Worker's Compensation	4,092	3,629	6,024
409-125	Group Insurance	36,448	42,360	44,503
		<u>315,979</u>	<u>314,246</u>	<u>344,049</u>
Contractual and Miscellaneous Services				
409-211	Postage	85	50	50
409-212	Communications	1,160	950	1,000
409-213	Printing	47	75	50
409-214	Public Notices	34	300	100
409-215	Travel	301	1,150	400
409-220	Insurances	5,496	6,653	4,924
409-231	Equipment and Land Rental	2,763	2,550	2,000
409-251	Utilities	28,909	27,500	29,000
409-252	Dues and Subscriptions	294	200	200
409-253	Outside Professional	6,771	1,600	2,000
409-254	Special Services	1,556	1,150	1,600
409-255	Damage Claims	253	0	0
409-257	Contract Mowing	0	0	0
409-259	Refunds	0	0	0
409-260	Pest and Germ Control	5,860	2,500	2,500
409-262	Janitorial Service	581	0	0
409-263	Contract Labor	0	0	0
409-265	Vector Control	83	5,500	5,500
		<u>54,192</u>	<u>50,178</u>	<u>49,324</u>
General Services				
409-305	Huber Park Agriculture	5,316	7,665	0
409-306	Huber Park Chemicals	150	750	0
409-311	Agriculture	9,181	5,000	13,500
409-312	Chemical Supplies	201	3,000	3,000
409-313	Books and Educational	0	300	0
409-314	Office Supplies	591	500	500
409-315	Food Supplies	1,085	1,500	1,100
409-316	Wearing Apparel	5,359	4,250	5,400

Fund 01 - General Fund
Park Department

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
General Services - Continued				
409-317	Photo and Duplicating Supplies	30	75	0
409-318	Tools and Equipment	4,236	4,000	4,000
409-321	Janitorial Supplies	9,139	2,250	3,500
409-323	Gas and Oil	16,864	18,000	20,000
409-324	Welding Supplies	658	600	700
409-326	Lube, Grease, and Oil	45	75	150
409-332	Other Supplies	5,118	3,800	4,250
		<u>57,971</u>	<u>51,765</u>	<u>56,100</u>
Machinery and Equipment Maintenance				
409-411	Motor Vehicle Maintenance	7,202	6,000	6,000
409-412	Machinery Maintenance	15,220	9,000	9,000
409-413	Office Equipment Maintenance	0	0	150
409-414	Equipment Maintenance	804	1,100	900
409-415	Playground Equipment	816	800	2,000
409-416	Park Equipment	4,910	3,500	3,500
409-421	Building Maintenance	5,340	3,000	3,000
409-422	Rights of Way	0	0	0
409-425	Miscellaneous Repairs	75	0	0
409-426	Light System	8,350	7,000	6,000
409-427	Park Improvements Maintenance	50,580	18,500	40,000
		<u>93,297</u>	<u>48,900</u>	<u>70,550</u>
Total Operating Budget		521,439	465,089	520,023
Capital Outlay				
409-511	New Vehicles	0	0	0
409-512	Machinery and Equipment	0	10,850	0
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	50,000
409-527	Park Improvement	0	0	0
409-530	Equipment Fund Payments	0	16,830	11,481
409-535	Capital Lease Purchase Payments	6,322	0	0
		<u>6,322</u>	<u>27,680</u>	<u>61,481</u>
Total Departmental Budget		527,761	492,769	581,504

City of Borger

Fund 01 - General Fund Planning and Zoning

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
410-111	Salaries - Regular	106,018	104,334	109,386
410-112	Salaries - Overtime	0	500	500
410-113	Salaries - Seasonal and Part-time	0	5,000	7,500
410-121	Retirement - TMRS	17,466	18,346	21,790
410-122	Social Security	541	580	1,210
410-123	Worker's Compensation	(151)	1,969	307
410-125	Group Insurance	8,515	9,600	9,698
		<u>132,389</u>	<u>140,329</u>	<u>150,391</u>
Contractual and Miscellaneous Services				
410-211	Postage	1,197	1,300	1,400
410-212	Communications	1,202	1,000	1,000
410-213	Printing	295	400	250
410-214	Public Notices	2,806	1,940	1,800
410-215	Travel	336	400	500
410-220	Insurances	1,983	2,668	975
410-223	Bonds	100	0	0
410-231	Equipment & Land Rental	0	5,000	0
410-250	Lighting Fixture Rental	192,584	210,000	265,000
410-252	Dues and Subscriptions	457	400	475
410-253	Outside Professional	21,252	29,500	2,500
410-254	Special Services	3,031	500	500
410-255	Damage Claims	0	150	0
410-257	Contract Mowing	0	0	0
410-259	Refunds	0	0	0
		<u>225,244</u>	<u>253,258</u>	<u>274,400</u>
General Services				
410-313	Books and Educational	52	450	350
410-314	Office Supplies	651	1,000	750
410-316	Wearing Apparel	0	150	0
410-317	Photo and Duplicating Supplies	985	1,400	1,500
410-318	Tools and Equipment	3	0	0
410-323	Gas and Oil	626	800	750
410-332	Other Supplies	139	300	250
		<u>2,457</u>	<u>4,100</u>	<u>3,600</u>

Fund 01 - General Fund
Planning and Zoning

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Machinery and Equipment Maintenance				
410-411	Motor Vehicle Maintenance	1,045	500	1,000
410-412	Machinery Maintenance	0	0	0
410-413	Office Equipment Maintenance	300	3,250	4,578
410-414	Equipment Maintenance	0	50	2,300
410-417	Access TV Channel	0	0	0
410-418	Software and Maintenance	415	19,500	3,745
		<u>1,760</u>	<u>23,300</u>	<u>11,623</u>
<hr/>				
Total Operating Budget		361,849	420,987	440,014
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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		361,849	420,987	440,014

City of Borger

Fund 01 - General Fund Police Department

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
411-111	Salaries - Regular	1,117,910	1,134,925	1,131,292
411-112	Salaries - Overtime	125,259	120,000	120,000
411-113	Salaries - Seasonal and Part-time	33,942	50,000	45,000
411-114	Salaries - Holiday Pay	37,294	30,000	30,000
411-121	Retirement - TMRS	230,652	224,862	254,080
411-122	Social Security	21,381	20,544	22,021
411-123	Worker's Compensation	25,641	20,529	32,537
411-124	Insurance - Hazard	1,312	860	1,050
411-125	Group Insurance	138,996	159,628	152,376
411-127	Law Enforcement Liability	14,881	14,550	19,850
		<u>1,747,268</u>	<u>1,775,898</u>	<u>1,808,206</u>
Contractual and Miscellaneous Services				
411-209	Canine Care	0	0	0
411-210	Printed Forms	0	0	0
411-211	Postage	1,634	3,000	2,000
411-212	Communications	17,308	14,000	13,000
411-213	Printing	0	1,200	800
411-214	Public Notices	1,925	1,000	1,000
411-215	Travel	22,795	13,500	13,500
411-218	County Care of Prisoners	0	0	0
411-220	Insurances	12,436	15,211	19,406
411-223	Bonds	0	300	0
411-231	Equipment Rental	0	0	0
411-240	Police Community Relations	0	500	600
411-241	Police Training	2,438	5,000	5,000
411-243	Police Accreditation Program	310	0	700
411-251	Utilities	15,550	17,050	17,500
411-252	Dues and Subscriptions	999	2,000	1,500
411-253	Outside Professional	4,242	3,500	4,500
411-254	Special Services	2,179	8,000	7,500
411-255	Damage Claims	315	500	500
411-256	Laundry	10,930	10,500	10,500
411-258	Dare Expenses	0	0	0
411-260	Pest and Germ Control	224	350	350
411-261	Change Fund	18	0	0
411-262	Janitorial Service	399	0	0
		<u>93,702</u>	<u>95,611</u>	<u>98,356</u>

Fund 01 - General Fund
Police Department

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
General Services				
411-310	Police Ammunition	12,223	9,500	9,000
411-312	Chemical Supplies	1,375	3,000	1,000
411-313	Books and Educational	2,281	1,000	1,500
411-314	Office Supplies	14,749	9,000	9,500
411-315	Food Supplies	5,573	3,250	5,000
411-316	Wearing Apparel	21,635	14,500	14,500
411-317	Photo and Duplicating Supplies	2,310	3,400	3,000
411-318	Tools and Equipment	249	1,250	750
411-320	Lab Supplies	0	2,000	6,000
411-321	Janitorial Supplies	3,607	2,000	2,000
411-323	Gas and Oil	39,938	40,000	47,000
411-326	Lube, Grease, and Oil	0	0	0
411-332	Other Supplies	13,411	7,000	7,000
		117,352	95,900	106,250
Machinery and Equipment Maintenance				
411-411	Motor Vehicle Maintenance	31,752	14,000	17,200
411-412	Machinery Maintenance	5,632	2,500	2,500
411-413	Office Equipment Maintenance	4,034	2,000	3,852
411-414	Equipment Maintenance	5,537	8,000	7,000
411-418	Software and Maintenance	65,964	45,068	37,135
411-421	Building Maintenance	33,626	15,000	18,000
		146,545	86,568	85,687
Total Operating Budget		2,104,867	2,053,977	2,098,499
Capital Outlay				
411-511	New Vehicles	0	0	0
411-512	Machinery & Equipment	0	0	0
411-513	Office Equipment	0	0	0
411-514	Other Equipment	10,290	9,600	5,500
411-514	Grant for Police Equipment	0	0	0
411-530	Equipment Fund Payments	0	89,293	100,327
411-535	Capital Lease Purchase Payments	38,536	29,400	29,400
		48,826	128,293	135,227
Total Departmental Budget		2,153,693	2,182,270	2,233,726

City of Borger

Fund 01 - General Fund Public Works Director

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
412-111	Salaries - Regular	137,291	142,016	148,157
412-112	Salaries - Overtime	19	200	200
412-113	Salaries - Seasonal and Part-time	0	2,000	2,000
412-114	Salaries - Holiday Pay	188	250	250
412-121	Retirement - TMRS	22,474	24,888	29,418
412-122	Social Security	1,837	2,066	2,308
412-123	Worker's Compensation	2,483	2,278	394
412-125	Group Insurance	21,247	21,616	19,731
		<u>185,538</u>	<u>195,314</u>	<u>202,458</u>
Contractual and Miscellaneous Services				
412-211	Postage	122	100	150
412-212	Communications	1,938	1,300	1,500
412-213	Printing	9	75	50
412-214	Public Notices	200	150	150
412-215	Travel	1,213	1,750	1,900
412-220	Insurances	771	1,430	1,619
412-252	Dues and Subscriptions	208	250	400
412-253	Outside Professional	83	50	0
412-254	Special Services	0	0	0
412-255	Damage Claims	0	0	0
		<u>4,543</u>	<u>5,105</u>	<u>5,769</u>
General Services				
412-313	Books and Educational	1,465	500	500
412-314	Office Supplies	1,733	1,000	1,250
412-316	Wearing Apparel	1,258	1,200	1,500
412-317	Photo and Duplicating Supplies	230	75	200
412-318	Tools and Equipment	998	850	900
412-321	Janitorial Supplies	88	75	150
412-323	Gas and Oil	3,219	3,400	4,500
412-324	Welding Supplies	0	0	0
412-331	Safety Program	0	1,100	1,200
412-332	Other Supplies	2,349	900	900
		<u>11,340</u>	<u>9,100</u>	<u>11,100</u>

Fund 01 - General Fund
Public Works Director

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Machinery and Equipment Maintenance				
412-411	Motor Vehicle Maintenance	1,232	2,440	3,000
412-412	Machinery Maintenance	17	0	0
412-413	Office Equipment Maintenance	326	650	2,000
412-414	Equipment Maintenance	1,020	500	1,000
412-418	Software and Maintenance	2,659	5,300	6,840
		<u>5,254</u>	<u>8,890</u>	<u>12,840</u>
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Total Operating Budget		206,674	218,409	232,167
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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	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<hr/>				
Total Departmental Budget		206,674	218,409	232,167

City of Borger

Fund 01 - General Fund Recreation / Community Centers

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
413-111	Salaries - Regular	0	0	0
413-112	Salaries - Overtime	914	500	1,000
413-113	Salaries - Seasonal	36,199	35,000	35,000
413-121	Retirement - TMRS	0	0	0
413-122	Social Security	2,839	2,716	2,754
413-123	Worker's Compensation	369	679	892
413-125	Group Insurance	0	0	0
		<u>40,321</u>	<u>38,895</u>	<u>39,646</u>
Contractual and Miscellaneous Services				
413-211	Postage	0	250	75
413-212	Communications	328	600	500
413-213	Printing	0	50	50
413-214	Public Notices	139	250	200
413-215	Travel	0	0	0
413-216	Auto Allowance	0	0	0
413-220	Insurances	1,464	1,905	603
413-231	Equipment Rental	0	0	0
413-251	Utilities	8,140	6,500	7,500
413-252	Dues and Subscriptions	0	260	300
413-253	Outside Professional	660	750	750
413-254	Special Services	2,149	750	750
413-260	Pest and Germ Control	225	1,350	1,800
413-261	Change Fund	0	0	0
413-262	Janitorial Service	0	0	0
		<u>13,106</u>	<u>12,665</u>	<u>12,528</u>
General Services				
413-313	Books and Educational	39	150	100
413-314	Office Supplies	300	100	100
413-315	Food Supplies	839	200	200
413-316	Wearing Apparel	424.00	300.00	300.00
413-317	Photo and Duplicating	15	75	75
413-321	Janitorial Supplies	205	3,000	2,500
413-323	Gas and Oil	1,323	1,000	1,500
413-332	Other Supplies	7,126	1,800	2,500
		<u>10,271</u>	<u>6,625</u>	<u>7,275</u>

Fund 01 - General Fund
Recreation / Community Centers

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Machinery and Equipment Maintenance				
413-412	Machinery Maintenance	0	0	0
413-413	Office Equipment Maintenance	0	0	0
413-418	Software and Maintenance	987	0	0
413-421	Building Maintenance	831	4,000	4,000
413-425	Miscellaneous Repairs	0	1,500	1,000
		<u>1,818</u>	<u>5,500</u>	<u>5,000</u>
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Total Operating Budget		65,516	63,685	64,449
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Capital Outlay				
413-513	Office Equipment	0	0	0
413-514	Other Equipment	0	0	0
413-521	Building Improvements	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<hr/>				
Total Departmental Budget		65,516	63,685	64,449

City of Borger

Fund 01 - General Fund Refuse Collection

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
414-111	Salaries - Regular	242,643	238,599	243,194
414-112	Salaries - Overtime	13,479	14,000	14,000
414-113	Salaries - Seasonal and Part-time	0	0	0
414-114	Holiday Pay	0	0	0
414-121	Retirement - TMRS	41,764	44,205	51,002
414-122	Social Security	3,584	3,663	3,729
414-123	Worker's Compensation	7,953	3,577	8,876
414-125	Group Insurance	40,041	44,472	42,151
		<u>349,464</u>	<u>348,516</u>	<u>362,952</u>
Contractual and Miscellaneous Services				
414-200	Sanitary Landfill	0	0	0
414-211	Postage	14	40	40
414-212	Communications	699	1,100	900
414-213	Printing	738	750	400
414-214	Public Notices	490	600	500
414-215	Travel	1,280	1,000	1,000
414-220	Insurances	11,967	14,222	15,865
414-231	Equipment Rental	0	0	0
414-252	Dues and Subscriptions	136	150	100
414-253	Outside Professional	1,554	1,000	1,000
414-254	Special Services	0	0	0
414-255	Damage Claims	0	500	500
414-260	Pest and Germ Control	72	150	0
		<u>16,950</u>	<u>19,512</u>	<u>20,305</u>
General Services				
414-312	Chemical Supplies	595	500	150
414-313	Books and Educational	111	150	0
414-314	Office Supplies	190	200	150
414-315	Food Supplies	0	0	0
414-316	Wearing Apparel	2,306	2,200	2,200
414-317	Photo and Duplicating Supplies	0	0	0
414-318	Tools and Equipment	874	600	400
414-321	Janitorial Supplies	675	500	500
414-322	Street and Sign Marking	0	0	0
414-323	Gas and Oil	63,520	52,000	56,000
414-324	Welding Supplies	69	100	0
414-326	Lube, Grease, and Oil	0	100	75
414-332	Other Supplies	57,474	8,000	750
		<u>125,813</u>	<u>64,350</u>	<u>60,225</u>

Fund 01 - General Fund
Refuse Collection

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Machinery and Equipment Maintenance				
414-411	Motor Vehicle Maintenance	44,035	40,000	38,000
414-412	Machinery Maintenance	602	1,000	1,000
414-413	Office Equipment Maintenance	60	150	50
414-414	Equipment Maintenance	506	750	750
414-418	Software & Maintenance	1,360	2,000	2,460
414-421	Building Maintenance	0	0	0
414-422	Rights of Way	0	0	0
414-425	Miscellaneous Repairs	172	0	0
		<u>46,734</u>	<u>43,900</u>	<u>42,260</u>
Total Operating Budget				
		538,961	476,278	485,742
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	79,419	116,534
414-535	Capital Lease Purchase Payments	44,936	0	0
		<u>44,936</u>	<u>79,419</u>	<u>116,534</u>
Total Departmental Budget				
		583,897	555,697	602,276

City of Borger

Fund 01 - General Fund Street and Alley Maintenance

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
415-111	Salaries - Regular	282,404	272,795	284,169
415-112	Salaries - Overtime	9,506	8,000	8,000
415-113	Salaries - Seasonal and Part-time	0	4,000	0
415-121	Retirement - TMRS	48,023	49,139	57,937
415-122	Social Security	4,185	4,072	4,236
415-123	Worker's Compensation	15,777	2,916	19,489
415-125	Group Insurance	39,168	43,200	43,640
		<u>399,063</u>	<u>384,122</u>	<u>417,471</u>
Contractual and Miscellaneous Services				
415-211	Postage	6	50	50
415-212	Communications	1,166	1,900	1,500
415-213	Printing	47	300	400
415-214	Public Notices	670	100	0
415-215	Travel	807	1,800	1,500
415-220	Insurances	9,558	11,297	10,601
415-231	Equipment Rental	5,224	1,700	2,500
415-251	Utilities	192	0	0
415-252	Dues and Subscriptions	450	400	250
415-253	Outside Professional	5,556	900	1,000
415-254	Special Services	0	250	250
415-255	Damage Claims	100	500	500
415-260	Pest and Germ Control	0	0	0
		<u>23,776</u>	<u>19,197</u>	<u>18,551</u>
General Services				
415-312	Chemical Supplies	1,344	1,200	1,000
415-313	Books and Educational	0	100	0
415-314	Office Supplies	250	300	250
415-315	Food Supplies	109	100	75
415-316	Wearing Apparel	5,459	6,000	5,500
415-317	Photo and Duplicating Supplies	7	0	0
415-318	Tools and Equipment	528	2,000	1,800
415-321	Janitorial Supplies	961	700	700
415-322	Street and Sign Marking	13,996	7,000	10,000
415-323	Gas and Oil	27,692	34,000	34,000
415-324	Welding Supplies	0	0	0
415-326	Lube, Grease, and Oil	5	300	250
415-332	Other Supplies	6,317	2,000	1,500
		<u>56,666</u>	<u>53,700</u>	<u>55,075</u>

Fund 01 - General Fund
Street and Alley Maintenance

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Machinery and Equipment Maintenance				
415-411	Motor Vehicle Maintenance	25,128	30,000	32,000
415-412	Machinery Maintenance	20,242	14,000	18,000
415-413	Office Equipment Maintenance	0	0	0
415-414	Equipment Maintenance	3,371	2,000	1,750
415-418	Software and Maintenance	178	750	1,960
415-422	Rights of Way	259,747	230,020	250,000
415-430	Alley Paving Projects	5,157	0	0
		<u>313,824</u>	<u>276,770</u>	<u>303,710</u>
Total Operating Budget				
		793,329	733,789	794,807
Capital Outlay				
415-511	New Vehicles	0	0	0
415-512	Machinery and Equipment	0	0	0
415-514	Other Equipment	0	0	0
415-519	Capital Street Projects	0	0	62,000
415-530	Equipment Fund Payments	0	63,310	74,083
415-535	Capital Lease Purchase Payments	9,124	0	0
		<u>9,124</u>	<u>63,310</u>	<u>136,083</u>
Total Departmental Budget				
		802,454	797,099	930,890

City of Borger

Fund 01 - General Fund Johnson Park Youth Center

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
416-111	Salaries - Regular	32,928	62,752	78,982
416-112	Salaries - Overtime	17,424	6,000	3,000
416-113	Salaries - Seasonal and Part-time	66,389	26,000	75,000
416-114	Holiday Pay	0	0	1,000
416-121	Retirement - TMRS	8,196	12,000	16,257
416-122	Social Security	5,881	2,936	6,941
416-123	Workers Compensation	810	1,599	3,913
416-125	Group Insurance	6,827	12,456	12,290
		<u>138,454</u>	<u>123,743</u>	<u>197,383</u>
Contractual and Miscellaneous Services				
416-211	Postage	318	200	300
416-212	Communications	389	900	900
416-213	Printing	179	300	200
416-214	Public Notices	365	400	1,000
416-215	Travel	1,132	1,000	1,250
416-220	Insurances	384	1,190	989
416-231	Equipment Rental	3,935	500	500
416-251	Utilities	4,258	25,199	18,000
416-253	Outside Professional	4,231	750	2,500
416-254	Special Services	3,214	1,100	2,500
416-256	Laundry	0	50	0
416-259	Refunds	75	100	100
416-260	Pest and Germ Control	130	500	750
416-261	Change Fund	168	8,000	0
416-263	Contract Labor	0	0	10,000
		<u>18,777</u>	<u>40,189</u>	<u>38,989</u>
General Services				
416-311	Agriculture	3,150	0	0
416-312	Chemical Supplies	3,678	4,000	6,500
416-313	Books and Educational	0	150	500
416-314	Office Supplies	1,623	900	1,800
416-315	Food Supplies	12,805	8,000	12,000
416-316	Wearing Apparel	1,898	1,200	2,000
416-317	Photo and Duplicating Supplies	1,805	750	2,000
416-318	Tools and Equipment	1,237	750	1,000
416-321	Janitorial Supplies	4,667	7,000	4,750
416-323	Gas and Oil	0	600	1,200
416-332	Other Supplies	95,004	6,000	7,500
		<u>125,865</u>	<u>29,350</u>	<u>39,250</u>

Fund 01 - General Fund
Johnson Park Youth Center

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Machinery and Equipment				
416-411	Motor Vehicle Maintenance	826	1,500	1,500
416-412	Machinery Maintenance	539	0	0
416-414	Equipment Maintenance	0	2,500	1,000
416-418	Machinery Maintenance	1,966	750	3,420
416-421	Building Maintenance	3,614	9,000	10,000
416-425	Miscellaneous Repairs	6,542	500	6,000
		<u>13,486</u>	<u>14,250</u>	<u>21,920</u>
Total Operating Budget				
		296,582	207,532	297,542
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	7,010
		<u>0</u>	<u>0</u>	<u>7,010</u>
Total Departmental Budget				
		296,582	207,532	304,552

City of Borger

Fund 01 - General Fund Recycling Center

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
417-111	Salaries - Regular	0	0	0
417-112	Salaries - Overtime	0	0	0
417-113	Salaries - Seasonal and Part-time	0	0	0
417-121	Retirement - TMRS	0	0	0
417-122	Social Security	0	0	0
417-123	Worker's Compensation	0	0	0
417-125	Group Insurance	0	0	0
		<u>0</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	11	25	0
417-231	Equipment and Land Rental	0	0	0
417-251	Utilities	95	200	200
417-252	Dues and Subscriptions	0	0	0
417-253	Outside Professional	0	0	0
417-254	Special Services	27,636	21,000	18,000
		<u>27,743</u>	<u>21,225</u>	<u>18,200</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	0	0	0
		<u>0</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		27,743	21,225	18,200
Capital Outlay				
417-530	Equipment Fund Payments	0	11,016	0
		<u>0</u>	<u>11,016</u>	<u>0</u>
Total Departmental Budget		27,743	32,241	18,200

Fund 01 - General Fund
Recycling Center

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
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City of Borger

Fund 01 - General Fund Municipal Court

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
419-111	Salaries - Regular	55,407	54,456	119,764
419-112	Salaries - Overtime	806	3,388	5,000
419-113	Salaries - Seasonal and Part-time	0	0	0
419-121	Retirement - TMRS	9,197	9,661	24,741
419-122	Social Security	780	801	1,809
419-123	Worker's Compensation	(95)	1,037	326
419-125	Group Insurance	8,197	9,600	14,547
		<u>74,292</u>	<u>78,943</u>	<u>166,187</u>
Contractual and Miscellaneous Services				
419-211	Postage	1,407	1,250	1,250
419-212	Communications	1,194	1,250	1,200
419-213	Printing	71	250	150
419-214	Public Notices	1,086	500	400
419-215	Travel	1,314	3,800	3,000
419-216	Auto Allowance	0	0	0
419-218	County Care of Prisoners	175	1,000	0
419-220	Insurances	68	220	449
419-223	Bonds	0	125	0
419-239	Municipal Court Costs	97,831	100,000	120,000
419-252	Dues and Subscriptions	76	200	200
419-253	Outside Professional	38,400	67,500	69,400
419-254	Special Services	0	0	0
419-259	Refunds	0	0	0
419-261	Change Fund	0	0	0
419-275	Collection Fees	12,600	10,000	16,000
		<u>154,222</u>	<u>186,095</u>	<u>212,049</u>
General Services				
419-313	Books and Educational	149	200	100
419-314	Office Supplies	2,281	2,400	2,400
419-316	Wearing Apparel	0	75	50
419-317	Photo and Duplicating Supplies	1	200	100
419-321	Janitorial Supplies	0	100	100
419-332	Other Supplies	21	100	75
		<u>2,452</u>	<u>3,075</u>	<u>2,825</u>

Fund 01 - General Fund
Municipal Court

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Machinery and Equipment				
419-413	Office Equipment Maintenance	393	250	0
419-414	Equipment Maintenance	0	0	0
419-418	Computer Software and Maintenance	0	2,200	12,517
		<u>393</u>	<u>2,450</u>	<u>12,517</u>
Total Operating Budget				
		231,359	270,563	393,578
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>
Total Departmental Budget				
		231,359	270,563	393,578

City of Borger

Fund 01 - General Fund Transfer Station

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
420-111	Salaries - Regular	156,513	154,151	157,467
420-112	Salaries - Overtime	10,608	12,000	12,000
420-113	Salaries - Seasonal and Part-time	0	3,500	3,500
420-121	Retirement - TMRS	27,394	29,076	33,605
420-122	Social Security	1,873	2,250	2,291
420-123	Worker's Compensation	4,880	2,392	5,969
420-125	Group Insurance	25,988	28,284	28,132
		<u>227,257</u>	<u>231,653</u>	<u>242,964</u>
Contractual and Miscellaneous Services				
420-200	Sanitary Landfill	459,050	445,000	478,500
420-211	Postage	0	50	50
420-212	Communications	576	950	650
420-213	Printing	38	0	0
420-214	Public Notices	95	150	100
420-215	Travel	224	1,250	1,000
420-220	Insurances	3,490	3,814	8,700
420-231	Equipment Rental	0	0	0
420-251	Utilities	15,936	18,000	17,500
420-252	Dues and Subscriptions	25	0	0
420-253	Outside Professional	2,224	750	500
420-254	Special Services	835	750	0
420-255	Damage Claims	0	500	500
420-260	Pest and Germ Control	240	250	250
420-275	Collection Fees	0	0	0
		<u>482,735</u>	<u>471,464</u>	<u>507,750</u>
General Services				
420-311	Agriculture	0	100	0
420-312	Chemical Supplies	0	0	0
420-313	Books and Educational	0	0	0
420-314	Office Supplies	662	650	500
420-315	Food Supplies	0	0	0
420-316	Wearing Apparel	6,785	6,000	6,000
420-317	Photo and Duplicating Supplies	27	100	75
420-318	Tools and Equipment	954	600	400
420-321	Janitorial Supplies	2,303	2,000	1,250

Fund 01 - General Fund
Transfer Station

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
General Services - Continued				
420-323	Gas and Oil	37,178	51,500	35,000
420-324	Welding Supplies	26	100	100
420-326	Lube, Grease, and Oil	61	500	200
420-332	Other Supplies	3,132	3,000	2,500
		<u>51,128</u>	<u>64,550</u>	<u>46,025</u>
Machinery and Equipment Maintenance				
420-411	Motor Vehicle Maintenance	48,434	20,000	20,000
420-412	Machinery Maintenance	24,603	15,750	15,000
420-414	Equipment Maintenance	7,973	5,000	3,500
420-418	Software and Maintenance	0	750	1,960
420-421	Building Maintenance	8,429	21,740	3,000
420-422	Rights of Way	0	0	0
420-425	Miscellaneous Repairs	0	0	0
		<u>89,439</u>	<u>63,240</u>	<u>43,460</u>
Total Operating Budget		850,558	830,907	840,199
Capital Outlay				
420-511	New Vehicles	0	0	0
420-512	Machinery and Equipment	0	20,000	0
420-513	Office Equipment	0	0	0
420-514	Other Equipment	0	0	0
420-521	Building Improvements	0	0	0
420-530	Equipment Fund Payments	0	70,682	77,214
420-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>90,682</u>	<u>77,214</u>
Total Departmental Budget		850,558	921,589	917,413

City of Borger

Fund 01 - General Fund Vehicle Service Center

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
421-111	Salaries - Regular	102,342	101,002	105,499
421-112	Salaries - Overtime	1,916	5,000	6,000
421-113	Salaries - Seasonal and Part-time	10,728	13,000	10,000
421-121	Retirement - TMRS	17,168	18,550	22,110
421-122	Social Security	1,642	2,532	2,382
421-123	Worker's Compensation	1,906	1,944	2,901
421-125	Group Insurance	19,647	20,760	20,259
		<u>155,349</u>	<u>162,788</u>	<u>169,151</u>
Contractual and Miscellaneous Services				
421-211	Postage	24	50	0
421-212	Communications	1,404	1,500	1,500
421-213	Printing	272	100	50
421-214	Public Notices	0	0	0
421-215	Travel	356	550	500
421-220	Insurances	2,251	2,912	2,780
421-231	Equipment Rental	0	0	0
421-251	Utilities	10,563	12,000	13,500
421-252	Dues and Subscriptions	0	0	0
421-253	Outside Professional	1,257	1,000	1,250
421-254	Special Services	0	200	0
421-260	Pest and Germ Control	238	300	350
421-262	Janitorial Service	0	0	0
		<u>16,366</u>	<u>18,612</u>	<u>19,930</u>
General Services				
421-311	Agriculture	6	0	0
421-312	Chemical Supplies	684	750	500
421-313	Books and Educational	0	0	0
421-314	Office Supplies	104	250	200
421-316	Wearing Apparel	2,362	2,250	2,250
421-317	Photo and Duplicating Supplies	0	0	0
421-318	Tools and Equipment	4,976	4,250	4,000
421-321	Janitorial Supplies	4,815	4,500	4,500
421-323	Gas and Oil	2,069	3,500	3,250
421-324	Welding Supplies	2,243	2,750	2,000
421-326	Lube, Grease, and Oil	0	0	0
421-332	Other Supplies	2,529	1,800	1,500
		<u>19,788</u>	<u>20,050</u>	<u>18,200</u>

Fund 01 - General Fund
Vehicle Service Center

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Machinery and Equipment Maintenance				
421-411	Motor Vehicle Maintenance	1,766	1,750	1,750
421-412	Machinery Maintenance	3,995	1,000	1,000
421-413	Office Equipment Maintenance	26	75	0
421-414	Equipment Maintenance	1,822	2,000	1,000
421-418	Software and Maintenance	2,904	4,000	3,960
421-421	Building Maintenance	6,801	4,500	4,500
		<u>17,313</u>	<u>13,325</u>	<u>12,210</u>
Total Operating Budget				
		208,816	214,775	219,491
Capital Outlay				
421-511	New Vehicles	0	0	0
421-512	Machinery and Equipment	0	2,400	0
421-513	Office Equipment	0	0	0
421-514	Other Equipment	0	0	0
421-521	Building Improvements	0	0	0
421-530	Equipment Fund Payments	0	16,314	10,713
421-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>18,714</u>	<u>10,713</u>
Total Departmental Budget				
		208,816	233,489	230,204

City of Borger

Fund 01 - General Fund Reserve Account Section

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
422-010	Borger Youth Center	0	0	0
422-012	Washington Youth Center	0	0	0
422-014	Opportunities Incorporated	12,000	12,000	12,000
422-015	The House of Friends	0	0	0
422-021	G/F Group Insurance Contingencies	4,200	6,250	5,000
422-022	General Fund Contingencies	88,554	66,262	75,000
422-030	Loan Payment - LaSalle Bank	0	0	0
422-040	Capital Equipment	0	0	0
422-042	Main Street Landscaping	34,481	40,000	40,000
422-044	Capital Equipment Transfer	260,000	0	0
422-421	City Hall Building Maintenance	7,533	25,000	25,000
		<hr/>	<hr/>	<hr/>
		406,768	149,512	157,000
<hr/> Total Reserve Account Section		406,768	149,512	157,000

Fund 01 - General Fund
Reserve Account Section

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
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City of Borger

Fund 01 - General Fund Building Standards

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
423-111	Salaries - Regular	34,638	34,164	35,666
423-112	Salaries - Overtime	408	1,000	1,000
423-121	Retirement - TMRS	5,730	6,154	7,271
423-122	Social Security	507	510	532
423-123	Worker's Compensation	1,107	502	1,265
423-125	Group Insurance	4,200	4,800	4,849
		<u>46,590</u>	<u>47,130</u>	<u>50,583</u>
Contractual and Miscellaneous Services				
423-200	Sanitary Landfill	41,787	30,000	20,000
423-211	Postage	0	0	0
423-212	Communications	0	25	50
423-213	Printing	0	50	0
423-214	Public Notices	0	0	0
423-215	Travel	311	0	0
423-220	Insurances	1,299	1,562	1,502
423-231	Equipment and Land Rental	0	0	0
423-252	Dues and Subscriptions	0	0	0
423-253	Outside Professional	13,288	0	0
423-254	Special Services	5,776	0	0
423-255	Damage Claims	599	475	0
		<u>63,061</u>	<u>32,112</u>	<u>21,552</u>
General Services				
423-312	Chemicals	0	0	0
423-314	Office Supplies	0	0	0
423-316	Wearing Apparel	198	450	350
423-317	Photo and Duplicating Supplies	0	25	25
423-318	Tools and Equipment	0	350	250
423-321	Janitorial Supplies	0	0	0
423-323	Gas and Oil	11,478	12,000	10,500
423-324	Welding Supplies	71	0	0
423-326	Lube, Grease, and Oil	0	0	0
423-332	Other Supplies	8	460	350
		<u>11,754</u>	<u>13,285</u>	<u>11,475</u>

Fund 01 - General Fund
Building Standards

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Machinery and Equipment Maintenance				
423-411	Motor Vehicle Maintenance	10,727	6,500	5,000
423-412	Machinery Maintenance	5,806	8,000	5,000
423-413	Office Equipment Maintenance	0	0	0
423-414	Equipment Maintenance	208	500	300
423-425	Miscellaneous Repairs	0	0	0
		<u>16,741</u>	<u>15,000</u>	<u>10,300</u>
Total Operating Budget				
		138,145	107,527	93,910
Capital Outlay				
423-511	New Vehicles	14,000	0	0
423-512	Machinery and Equipment	0	0	0
423-514	Other Equipment	11,850	0	0
423-530	Equipment Fund Payments	0	9,864	26,267
		<u>25,850</u>	<u>9,864</u>	<u>26,267</u>
Total Departmental Budget				
		163,995	117,391	120,177

City of Borger

Fund 01 - General Fund Emergency Management

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
432-111	Salaries - Regular	60,932	60,897	64,384
432-112	Salaries - Overtime	0	0	0
432-113	Salaries - Seasonal and Part-time	0	9,000	0
432-121	Retirement - TMRS	9,962	10,657	12,767
432-122	Social Security	881	2,103	934
432-123	Worker's Compensation	994	994	1,985
432-124	Insurance - Hazard	0	0	0
432-125	Group Insurance	4,200	4,800	4,849
		<u>76,969</u>	<u>88,451</u>	<u>84,919</u>
Contractual and Miscellaneous Services				
432-211	Postage	150	150	100
432-212	Communications	2,867	3,000	3,000
432-213	Printing	0	75	0
432-214	Public Notices	200	150	0
432-215	Travel	0	1,200	800
432-220	Insurances	1,388	1,891	2,159
432-231	Equipment and Land Rental	480	500	500
432-251	Utilities	430	500	500
432-252	Dues and Subscriptions	377	2,000	1,500
432-253	Outside Professional	20	0	100
432-254	Special Services	40	300	300
432-256	Laundry	0	0	0
		<u>5,952</u>	<u>9,766</u>	<u>8,959</u>
General Services				
432-312	Chemical Supplies	0	0	0
432-313	Books and Educational	0	0	0
432-314	Office Supplies	7	150	150
432-316	Wearing Apparel	0	150	0
432-317	Photo and Duplicating Supplies	59	50	50
432-318	Tools and Equipment	230	300	460
432-321	Janitorial Supplies	0	0	0
432-323	Gas and Oil	107	400	400
432-326	Lube, Oil, and Gas	0	0	0
432-332	Other Supplies	42	600	0
		<u>446</u>	<u>1,650</u>	<u>1,060</u>

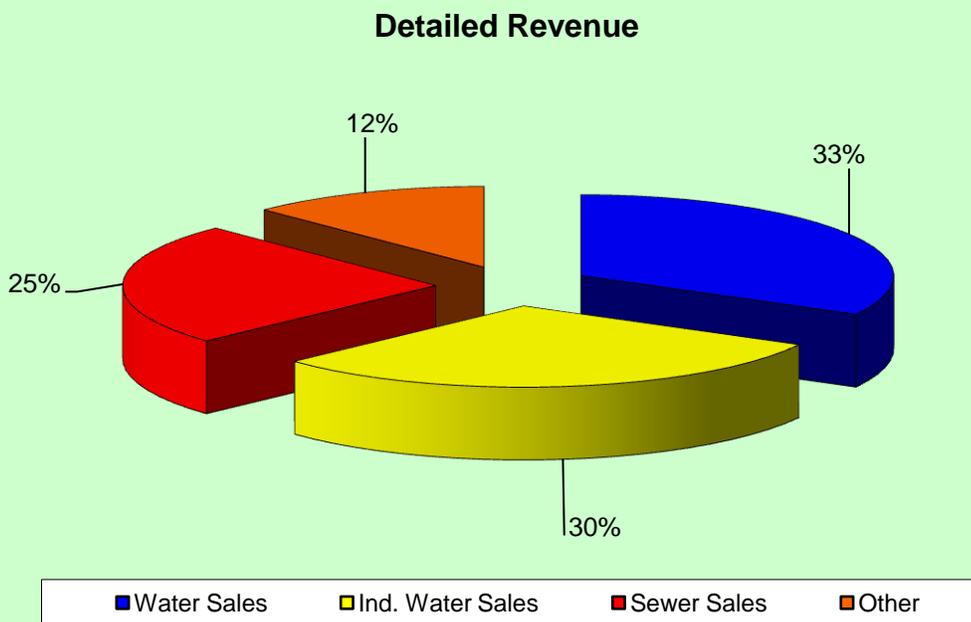
Fund 01 - General Fund
Emergency Management

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Machinery and Equipment Maintenance				
432-411	Motor Vehicle Maintenance	1,423	1,500	1,500
432-413	Office Equipment Maintenance	0	150	0
432-414	Equipment Maintenance	9,125	4,500	4,500
432-417	TV Access Channel	152	1,000	3,500
432-418	Software and Maintenance	4,751	2,000	10,760
		<u>15,451</u>	<u>9,150</u>	<u>20,260</u>
Total Operating Budget				
		98,818	109,017	115,198
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				
		98,818	109,017	115,198

City of Borger

Fund 02 - Water and Sewer Fund Detailed Revenue Estimates

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
31501	Water Sales	2,063,931	2,100,000	2,227,800
31502	Sewer Sales	1,533,305	1,530,000	1,660,000
31503	Plumbing Permits and Tap Fees	5,783	10,000	5,000
31504	Agrium Water Sales	704,820	660,000	690,000
31505	Sale of City Assets	(6,548)	0	0
31507	Miscellaneous Revenues	32,394	35,000	36,000
31508	Interest from Investments	19,991	30,350	3,413
31509	Reconnect and Turn On Fees	32,650	30,000	36,000
31510	Insufficient Check Fees	1,825	1,500	1,770
31511	Utility Penalty and Interest	73,130	68,000	68,000
31512	Conoco/Phillips Water Sales	415,217	350,000	605,000
31513	Sid Richardson Water Sales	387,829	415,000	415,000
31514	Degussa Water Sales	243,844	300,000	325,000
31515	Purchase Card Rebates	8,314.93	8,000.00	9,000.00
39999	Insufficiant Checks	(21)	0	0
		5,516,463	5,537,850	6,081,983
Total Water and Sewer Revenue Estimates		5,516,463	5,537,850	6,081,983



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 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
424-111	Salaries - Regular	248,239	237,993	255,639
424-112	Salaries - Overtime	3,201	4,000	4,000
424-113	Salaries - Seasonal	16,314	21,750	22,000
424-114	Salaries - Holiday	0	250	0
424-121	Retirement - TMRS	46,152	42,449	51,487
424-122	Social Security	2,740	3,474	3,570
424-123	Worker's Compensation	(394)	4,807	736
424-125	Group Insurance	29,247	29,256	26,669
		<u>345,498</u>	<u>343,979</u>	<u>364,101</u>
Contractual and Miscellaneous Services				
424-211	Postage	41,316	41,000	41,000
424-212	Communications	3,720	3,250	3,250
424-213	Printing	5,483	7,300	7,500
424-214	Public Notices	152	1,000	900
424-215	Travel	5,709	6,250	9,000
424-220	Insurances	1,991	3,049	3,455
424-231	Equipment Rental	0	100	100
424-251	Utilities	11,203	12,500	12,000
424-252	Dues and Subscriptions	1,688	2,500	2,000
424-253	Outside Professional	16,174	12,500	12,500
424-254	Special Services	40,054	45,000	45,000
424-259	Refunds	151	500	500
424-260	Pest and Germ Control	183	300	300
424-262	Janitorial Service	29,509	29,500	29,500
424-263	Contract Labor	53,270	35,970	10,000
424-275	Collection Fee Charges	8,775	9,350	10,000
		<u>219,377</u>	<u>210,069</u>	<u>187,005</u>
General Services				
424-312	Chemical Supplies	0	0	0
424-313	Books and Educational	0	500	500
424-314	Office Supplies	3,230	3,000	4,000
424-315	Food Supplies	0	0	0
424-316	Wearing Apparel	146	400	400
424-317	Photo and Duplicating Supplies	104	100	100
424-318	Tools and Equipment	0	150	150
424-321	Janitorial Supplies	573	1,900	900
424-323	Gas and Oil	2,460	3,000	3,000
424-331	Safety Program	0	1,500	1,500
424-332	Other Supplies	204	1,000	500
		<u>6,716</u>	<u>11,550</u>	<u>11,050</u>

Fund 02 - Water and Sewer Fund
Customer Service

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Machinery and Equipment Maintenance				
424-411	Motor Vehicle Maintenance	81	5,000	5,000
424-412	Machinery Maintenance	0	750	265
424-413	Office Equipment Maintenance	0	1,000	4,366
424-414	Equipment Maintenance	2,677	5,000	5,000
424-418	Software and Maintenance	31,202	19,847	27,857
424-421	Building Maintenance	0	0	0
424-423	Water Facilities	11,983	1,000	1,000
		<u>45,944</u>	<u>32,597</u>	<u>43,488</u>
Total Operating Budget				
		617,535	598,195	605,644
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	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
Total Departmental Budget				
		617,535	598,195	605,644

City of Borger

Fund 02 - Water and Sewer Fund Water Maintenance

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
425-111	Salaries - Regular	278,144	235,170	246,404
425-112	Salaries - Overtime	52,759	44,500	45,000
425-113	Salaries - Seasonal and Part-time	0	0	0
425-114	Salaries - Holiday Pay	2,039	2,000	2,500
425-121	Retirement - TMRS	54,522	49,030	57,785
425-122	Social Security	4,633	4,084	4,262
425-123	Worker's Compensation	7,540	4,117	8,677
425-125	Group Insurance	58,002	56,412	54,512
		<u>457,639</u>	<u>395,313</u>	<u>419,140</u>
Contractual and Miscellaneous Services				
425-211	Postage	36	50	50
425-212	Communications	2,551	4,500	3,500
425-213	Printing	94	50	50
425-214	Public Notices	33	200	200
425-215	Travel	1,768	1,700	1,700
425-220	Insurances	4,238	5,293	4,985
425-231	Equipment Rental	0	500	0
425-251	Utilities	3,665	4,700	5,000
425-252	Dues and Subscriptions	384	500	500
425-253	Outside Professional	1,182	1,200	1,200
425-254	Special Services	219	650	500
425-255	Damage Claims	224	730	500
425-256	Laundry	0	0	0
425-260	Pest and Germ Control	228	1,000	500
		<u>14,621</u>	<u>21,073</u>	<u>18,685</u>
General Services				
425-312	Chemical Supplies	260	300	300
425-313	Books and Educational	0	0	0
425-314	Office Supplies	859	990	1,000
425-316	Wearing Apparel	5,090	5,000	6,000
425-317	Photo and Duplicating Supplies	42	150	150
425-318	Tools and Equipment	6,065	2,800	2,800
425-321	Janitorial Supplies	958	1,600	1,200

Fund 02 - Water and Sewer Fund
Water Maintenance

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
General Services - Continued				
425-323	Gas and Oil	18,538	24,750	23,000
425-324	Welding Supplies	697	1,200	1,300
425-326	Lube, Grease, and Oil	98	300	400
425-332	Other Supplies	1,489	1,900	1,500
		<u>34,095</u>	<u>38,990</u>	<u>37,650</u>
Machinery and Equipment Maintenance				
425-411	Motor Vehicle Maintenance	8,396	11,000	12,000
425-412	Machinery Maintenance	3,092	1,500	1,500
425-413	Office Equipment Maintenance	132	0	0
425-414	Equipment Maintenance	390	4,800	4,800
425-418	Software and Maintenance	1,073	2,150	5,245
425-421	Building Maintenance	558	800	800
425-422	Rights of Way	0	0	0
425-423	Water Facilities	47,122	55,725	60,000
425-423	Sewer Facilities	0	0	0
425-435	Miscellaneous Repairs	0	0	0
		<u>60,763</u>	<u>75,975</u>	<u>84,345</u>
Total Operating Budget		567,119	531,351	559,820
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	0
425-523	Water Facilities	0	17,800	0
425-524	Sewer Facilities	0	0	0
425-530	Equipment Fund Payments	0	25,171	30,525
		<u>0</u>	<u>42,971</u>	<u>30,525</u>
Total Departmental Budget		567,119	574,322	590,345

City of Borger

Fund 02 - Water and Sewer Fund Sewer Maintenance

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
426-111	Salaries - Regular	219,296	203,252	211,355
426-112	Salaries - Overtime	66,735	60,000	60,000
426-113	Salaries - Seasonal and Part-time	0	0	0
426-114	Salaries - Holiday Pay	7,473	6,500	6,500
426-121	Retirement - TMRS	48,134	46,069	53,810
426-122	Social Security	4,126	3,912	4,029
426-123	Worker's Compensation	3,969	4,445	5,810
426-125	Group Insurance	33,285	37,104	37,062
		<u>383,018</u>	<u>361,282</u>	<u>378,566</u>
Contractual and Miscellaneous Services				
426-211	Postage	0	25	0
426-212	Communications	3,222	3,250	3,000
426-213	Printing	74	100	100
426-214	Public Notices	0	100	100
426-215	Travel	2,751	1,500	1,500
426-220	Insurances	4,114	5,705	10,257
426-231	Equipment Rental	3,145	1,000	1,000
426-251	Utilities	36,562	36,000	40,000
426-252	Dues and Subscriptions	931	800	800
426-253	Outside Professional	727	800	800
426-254	Special Services	219	925	750
426-255	Damage Claims	0	1,000	600
426-256	Laundry	0	0	0
426-260	Pest and Germ Control	184	300	300
		<u>51,930</u>	<u>51,505</u>	<u>59,207</u>
General Services				
426-312	Chemical Supplies	5,816	6,000	6,000
426-313	Books and Educational	0	0	0
426-314	Office Supplies	75	200	200
426-316	Wearing Apparel	5,092	4,300	5,500
426-317	Photo and Duplicating Supplies	105	100	100
426-318	Tools and Equipment	3,037	3,000	3,000
426-321	Janitorial Supplies	881	900	900

Fund 02 - Water and Sewer Fund
Sewer Maintenance

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
General Services - Continued				
426-323	Gas and Oil	25,574	27,000	32,500
426-324	Welding Supplies	818	1,000	1,000
426-326	Lube, Grease, and Oil	243	500	500
426-332	Other Supplies	674	1,000	1,000
		<u>42,315</u>	<u>44,000</u>	<u>50,700</u>
Machinery and Equipment Maintenance				
426-411	Motor Vehicle Maintenance	5,563	9,095	9,000
426-412	Machinery Maintenance	7,120	8,000	6,000
426-413	Office Equipment Maintenance	0	0	0
426-414	Equipment Maintenance	782	2,000	2,000
426-418	Computer Software and Maintenance	0	1,650	1,960
426-421	Building Maintenance	727	800	800
426-422	Rights of Way	0	7,825	0
426-423	Water Facilities	904	200	200
426-424	Sewer Facilities	44,728	21,200	25,000
426-425	Miscellaneous Repairs	4	0	0
426-429	Lift Stations	20,681	26,925	25,000
		<u>80,509</u>	<u>77,695</u>	<u>69,960</u>
Total Operating Budget		557,772	534,482	558,433
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	0	0
426-521	Building Improvements	0	17,800	0
426-529	Lift Station Improvements	0	0	200,000
426-530	Equipment Fund Payments	0	14,713	50,156
426-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>32,513</u>	<u>250,156</u>
Total Departmental Budget		557,772	566,995	808,589

City of Borger

Fund 02 - Water and Sewer Fund Water Production and Treatment

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
427-111	Salaries - Regular	155,248	151,436	158,067
427-112	Salaries - Overtime	7,487	7,285	9,000
427-114	Salaries - Holiday Pay	5,439	5,600	5,600
427-121	Retirement - TMRS	27,635	28,636	34,240
427-122	Social Security	2,381	2,373	2,504
427-123	Worker's Compensation	3,984	2,442	5,097
427-125	Group Insurance	24,352	26,856	26,836
		<u>226,525</u>	<u>224,628</u>	<u>241,344</u>
Contractual and Miscellaneous Services				
427-200	Sanitary Landfill	0	0	0
427-211	Postage	812	1,225	900
427-212	Communications	1,267	1,200	1,200
427-213	Printing	682	1,100	1,200
427-214	Public Notices	0	725	725
427-215	Travel	1,587	1,500	2,000
427-220	Insurances	8,618	10,151	12,823
427-231	Equipment Rental	4,600	5,100	5,100
427-251	Utilities	185,456	148,500	150,000
427-252	Dues and Subscriptions	675	600	800
427-253	Outside Professional	22,797	15,000	85,000
427-254	Special Services	4,642	13,000	14,000
427-255	Damage Claims	191	500	0
427-256	Laundry	0	150	150
427-260	Pest and Germ Control	422	500	500
427-262	Janitorial Service	0	0	0
427-271	Utilities for Wells	159,102	280,000	275,000
		<u>390,852</u>	<u>479,251</u>	<u>549,398</u>
General Services				
427-311	Agriculture	2,161	2,000	1,900
427-312	Chemical Supplies	24,515	23,450	30,000
427-313	Books and Educational	0	400	400
427-314	Office Supplies	848	900	750
427-315	Food Supplies	34	100	200
427-316	Wearing Apparel	2,658	2,500	2,500
427-317	Photo and Duplicating Supplies	62	50	50
427-318	Tools and Equipment	754	1,500	1,500
427-320	Laboratory Supplies	9,448	10,000	8,000
427-321	Janitorial Supplies	1,721	1,500	1,750

Fund 02 - Water and Sewer Fund
Water Production and Treatment

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
General Services - Continued				
427-323	Gas and Oil	2,935	4,000	4,000
427-324	Welding Supplies	278	500	500
427-326	Lube, Grease, and Oil	576	1,500	1,500
427-332	Other Supplies	1,140	1,300	1,300
		<u>47,128</u>	<u>49,700</u>	<u>54,350</u>
Machinery and Equipment Maintenance				
427-411	Motor Vehicle Maintenance	903	1,500	1,400
427-412	Machinery Maintenance	1,567	1,500	1,600
427-413	Office Equipment Maintenance	0	250	250
427-414	Equipment Maintenance	205	5,500	5,500
427-418	Software and Maintenance	15	1,470	3,170
427-421	Building Maintenance	9,875	3,200	4,000
427-423	Water Facilities	18,750	20,000	20,000
427-426	Lighting Systems	46	200	250
427-433	Well Field Maintenance	45,522	40,000	40,000
		<u>76,884</u>	<u>73,620</u>	<u>76,170</u>
Total Operating Budget		741,388	827,199	921,262
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	13,472	12,192
		<u>0</u>	<u>13,472</u>	<u>12,192</u>
Total Departmental Budget		741,388	840,671	933,454

City of Borger

Fund 02 - Water and Sewer Fund Wastewater Treatment

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
428-111	Salaries - Regular	164,467	167,481	174,730
428-112	Salaries - Overtime	15,210	15,000	15,000
428-114	Salaries - Holiday Pay	4,880	4,500	4,500
428-121	Retirement - TMRS	30,314	32,720	38,516
428-122	Social Security	2,587	2,711	2,816
428-123	Worker's Compensation	2,638	3,073	4,061
428-125	Group Insurance	33,742	38,664	37,925
		<u>253,838</u>	<u>264,149</u>	<u>277,548</u>
Contractual and Miscellaneous Services				
428-200	Sanitary Landfill	19,058	15,000	12,000
428-211	Postage	1,743	1,400	1,400
428-212	Communications	868	1,600	1,200
428-213	Printing	0	250	250
428-214	Public Notices	34	0	0
428-215	Travel	510	3,000	2,000
428-220	Insurances	3,121	3,790	4,991
428-231	Equipment Rental	0	0	1,000
428-251	Utilities	82,785	94,400	80,000
428-252	Dues and Subscriptions	550	700	700
428-253	Outside Professional	12,502	12,000	9,000
428-254	Special Services	15,883	18,000	18,000
428-256	Laundry	38	0	0
428-260	Pest and Germ Control	202	400	400
		<u>137,294</u>	<u>150,540</u>	<u>130,941</u>
General Services				
428-311	Agriculture	776	1,000	500
428-312	Chemical Supplies	13,422	14,750	12,000
428-313	Books and Educational	24	300	300
428-314	Office Supplies	855	900	1,000
428-315	Food Supplies	220	1,500	1,000
428-316	Wearing Apparel	3,772	4,500	4,500
428-317	Photo and Duplicating Supplies	60	150	150
428-318	Tools and Equipment	2,517	3,000	2,000
428-320	Laboratory Supplies	9,118	6,000	5,000
428-321	Janitorial Supplies	1,815	1,800	2,000

Fund 02 - Water and Sewer Fund
Wastewater Treatment

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
General Services - Continued				
428-323	Gas and Oil	4,777	6,500	6,500
428-324	Welding Supplies	31	300	300
428-326	Lube, Oil, and Gas	3,449	2,800	2,000
428-332	Other Supplies	1,735	3,000	2,500
		<u>42,571</u>	<u>46,500</u>	<u>39,750</u>
Machinery and Equipment Maintenance				
428-411	Motor Vehicle Maintenance	5,340	3,400	3,000
428-412	Machinery Maintenance	4,071	2,900	2,500
428-413	Office Equipment Maintenance	256	500	500
428-414	Equipment Maintenance	262	5,000	3,000
428-418	Software and Maintenance	1,051	1,750	3,170
428-421	Building Maintenance	2,523	2,500	2,500
428-422	Rights of Way	0	0	0
428-423	Water Facilities	101	100	100
428-424	Sewer Facilities	26,031	30,654	35,000
428-425	Miscellaneous Repairs	0	0	0
428-426	Lighting Systems	0	100	100
428-429	Lift Stations	0	0	0
		<u>39,635</u>	<u>46,904</u>	<u>49,870</u>
Total Operating Budget		473,338	508,093	498,109
Capital Outlay				
428-511	New Vehicles	0	0	0
428-512	Machinery and Equipment	0	0	0
428-513	Office Equipment	0	4,500	0
428-514	Other Equipment	0	0	0
428-520	Lab Equipment	0	0	0
428-524	Sewer Facilities	0	0	0
428-530	Equipment Fund Payments	0	7,301	7,533
		<u>0</u>	<u>11,801</u>	<u>7,533</u>
Total Departmental Budget		473,338	519,894	505,642

City of Borger

Fund 02 - Water and Sewer Fund Utility Director

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
429-111	Salaries - Regular	73,322	113,007	122,361
429-113	Salaries - Seasonal and Part-time	0	0	0
429-121	Retirement - TMRS	12,132	19,776	24,264
429-122	Social Security	1,015	1,639	1,774
429-123	Worker's Compensation	(93)	2,160	320
429-125	Group Insurance	8,698	16,608	15,410
		<u>95,075</u>	<u>153,190</u>	<u>164,129</u>
Contractual and Miscellaneous Services				
429-211	Postage	104	200	250
429-212	Communications	807	1,250	1,250
429-213	Printing	139	200	200
429-214	Public Notices	0	200	200
429-215	Travel	1,730	3,000	3,000
429-220	Insurances	312	827	1,127
429-252	Dues and Subscriptions	2,077	2,500	2,500
429-253	Outside Professional	0	500	500
429-254	Special Services	345	100	100
		<u>5,514</u>	<u>8,777</u>	<u>9,127</u>
General Services				
429-313	Books and Educational	0	500	500
429-314	Office Supplies	231	400	400
429-316	Wearing Apparel	72	350	750
429-317	Photo and Duplicating Supplies	463	700	700
429-318	Tools and Equipment	827	1,700	1,700
429-321	Janitorial Supplies	0	0	0
429-323	Gas and Oil	3,480	5,200	5,200
429-332	Other Supplies	64	900	900
429-335	Engineering and Drafting Services	0	500	500
		<u>5,136</u>	<u>10,250</u>	<u>10,650</u>

Fund 02 - Water and Sewer Fund
Utility Director

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Machinery and Equipment Maintenance				
429-411	Motor Vehicle Maintenance	173	2,950	2,750
429-412	Machinery Maintenance	0	0	0
429-413	Office Equipment Maintenance	0	1,000	4,822
429-414	Equipment Maintenance	0	400	400
429-418	Software and Maintenance	129	3,300	3,170
		<u>302</u>	<u>7,650</u>	<u>11,142</u>
Total Operating Budget				
		106,027	179,867	195,048
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	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
Total Departmental Budget				
		106,027	179,867	195,048

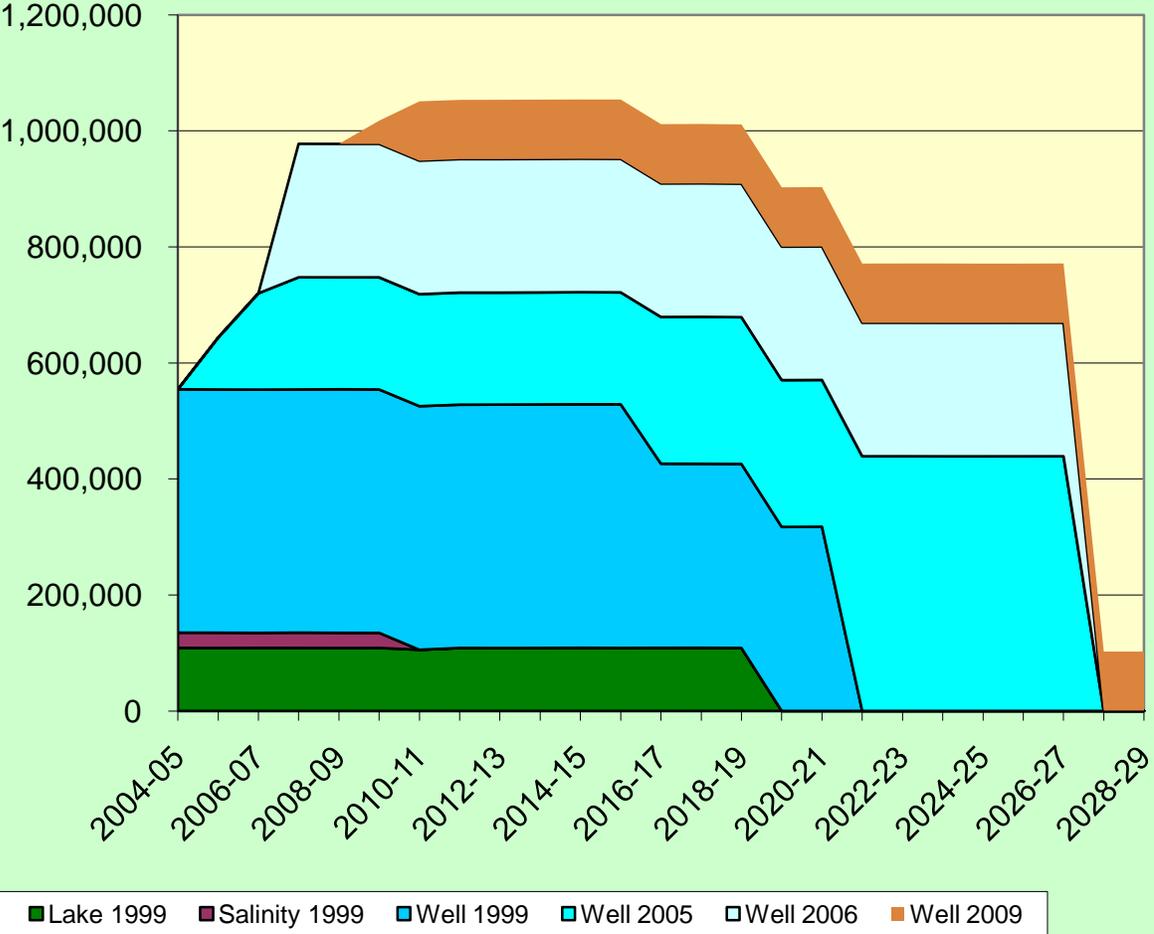
City of Borger

Fund 02 - Water and Sewer Reserve Account Section

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
430-030	G/O Refunding 2002 Bond Payment	70,000	0	0
430-035	Computer Network Services	0	0	25,600
430-045	Contingencies	34,074	76,930	85,000
430-046	CRMWA - Lake Pumping and Chemicals	46,056	0	0
430-047	CRMWA - Operations and Maintenance	254,543	268,554	285,000
430-048	CRMWA - Original Bond Payment	0	102,261	101,600
430-049	CRMWA - Salinity Control Payment	0	0	0
430-050	CRMWA - 1999 Roberts Co. Bond Payment	0	384,450	405,820
430-051	CRMWA - Pumping and Chemical	254,707	289,300	260,000
430-052	Water Purchased - Conoco/Phillips	0	0	0
430-053	CRMWA - 2005 Roberts Co. Bond Payment	0	129,311	137,200
430-054	CRMWA - 2006 Roberts Co. Bond Payment	0	209,989	222,755
430-055	CRMWA - 2009 Roberts Co. Bond Payment	0	87,635	98,895
430-066	Transfer to General Fund for Services	350,000	500,000	750,000
430-068	W/S Capital Infrastructure	0	92,500	0
430-070	Civil Defense	0	0	0
430-080	Depreciation	627,313	0	0
430-090	Amortization	312,993	0	0
430-095	Interest Expense	360,954	0	0
430-421	City Hall Building Maintenance	8,327	25,000	25,000
		2,318,967	2,165,930	2,396,870
Total Departmental Budget		2,318,967	2,165,930	2,396,870

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 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Personal Services				
431-111	Salaries - Regular	28,811	28,604	59,636
431-112	Salaries - Overtime	317	1,650	3,000
431-121	Retirement - TMRS	4,778	5,032	12,421
431-122	Social Security	422	417	908
431-123	Worker's Compensation	(49)	550	164
431-125	Group Insurance	3,150	3,600	9,613
		<u>37,429</u>	<u>39,853</u>	<u>85,742</u>
Contractual and Miscellaneous Services				
431-211	Postage	434	650	650
431-212	Communications	851	700	700
431-213	Printing	135	700	700
431-215	Travel	840	900	900
431-220	Insurances	1	140	336
431-231	Equipment and Land Rental	0	0	0
431-253	Outside Professional	17,063	22,000	40,000
431-254	Special Services	1,800	2,200	2,000
		<u>21,124</u>	<u>27,290</u>	<u>45,286</u>
General Services				
431-314	Office Supplies	1,246	1,500	1,500
431-316	Wearing Apparel	50	75	75
431-317	Photo and Duplicating	81	100	100
431-318	Tools and Equipment	0	25	25
431-332	Other Supplies	84	125	125
		<u>1,461</u>	<u>1,825</u>	<u>1,825</u>
Machinery and Equipment Maintenance				
431-413	Office Equipment Maintenance	0	125	125
431-414	Equipment Maintenance	0	2,250	2,250
431-418	Software and Maintenance	22,326	20,633	11,163
		<u>22,326</u>	<u>23,008</u>	<u>13,538</u>
Total Operating Budget		82,340	91,976	146,391
431-513	Office Equipment	0	0	0
431-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
Total Departmental Budget		82,340	91,976	146,391

Fund 02 - Water and Sewer
Data Processing

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
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City of Borger

Fund 03 - Tourism Fund Non- Departmental

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Revenues				
30010	Revenue and Deposits	0	0	0
31110	Transfers from Hotel and Motel Fund	98,742	91,350	91,350
31408	Interest from Investments	549	1,500	150
31810	Nature Trail Reimbursement	0	0	0
		<u>99,292</u>	<u>92,850</u>	<u>91,500</u>
Expenditures				
Projects				
400-254	Special Services	0	45,000	0
400-795	Web Site Services	4,500	3,850	4,200
400-800	Main Street Walk Through Project	0	0	0
400-803	911 Memorial Project	0	0	40,000
400-805	Pump Jack Project	0	0	4,500
400-810	Nature Trail Project	0	0	0
400-815	Christmas Decorations	22,127	25,000	15,000
400-817	Main Street Gazebo Project	0	0	0
400-850	Sports Complex Renovations	0	100,000	100,000
		<u>26,627</u>	<u>173,850</u>	<u>163,700</u>
Total Projects		26,627	173,850	163,700
Total Fund Expenditures		26,627	173,850	163,700

Fund 05 - Tub Grinder Fund
Tub Grinder Operations

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Revenues				
31408	Interest from Investments	514	1,500	1,500
31410	Tub Grinder Fees	5,484	15,000	15,000
		<u>5,998</u>	<u>16,500</u>	<u>16,500</u>
Expenditures				
General Services				
414-215	Travel	146	1,500	1,500
414-231	Land and Equipment Rental	0	0	0
414-318	Tools and Equipment	199	1,300	1,300
414-323	Gas and Oil	0	700	700
414-332	Other Supplies	0	25,000	0
		<u>345</u>	<u>28,500</u>	<u>3,500</u>
Machinery and Equipment Maintenance				
414-412	Machinery Maintenance	16,575	10,000	15,000
		<u>16,575</u>	<u>10,000</u>	<u>15,000</u>
Total Operating Budget		16,920	38,500	18,500
Capital Outlay				
414-514	Other Equipment	50,000	0	0
		<u>50,000</u>	<u>0</u>	<u>0</u>
Total Fund Budget		66,920	38,500	18,500

City of Borger

Fund 09 - Parks, Recreation and Special Projects Projects

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Revenues				
30010	Revenue and Deposits	34,182	33,500	33,500
31408	Interest from Investments	576	500	25
31419	Donations	80,000	0	0
		<u>114,758</u>	<u>34,000</u>	<u>33,525</u>
Expenditures				
Projects				
409-800	North Hughes-Pitts Park	168,429	0	0
409-805	Agnes Howe Youth Projects	46,814	0	0
409-806	Huber Park Baseball Field	4,000	0	0
409-810	Golf Course Tree Farm	0	0	0
409-820	Johnson Park Sports Complex	0	0	25,000
409-830	Johnson Park Youth Center	747	0	0
409-840	Various Other Parks	4	0	0
409-850	Park Maintenance Equipment	0	0	0
409-871	Splash Park Landscaping	15,802	0	0
		<u>235,795</u>	<u>0</u>	<u>25,000</u>
Total Fund Budget		235,795	0	25,000

Fund 29 - Police Club 100 Fund
Police Department

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Revenues				
30010	Revenue and Deposits	7,328	0	0
31408	Interest from Investments	88	200	0
31422	Child Identification Program	0	0	0
		<u>7,416</u>	<u>200</u>	<u>0</u>
Expenditures				
400-800	Expenditures	11,375	3,000	10,000
Total Fund Budget		11,375	3,000	10,000

City of Borger

Fund 31 - Fire Equipment Fund Fire Department

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Revenues				
30010	Revenue and Deposits	76	0	0
31408	Interest from Investments	18	0	0
		<u>94</u>	<u>0</u>	<u>0</u>
Expenditures				
405-332	Other Supplies	1,502	0	0
405-421	Building Maintenance	0	0	0
405-514	Other Equipment	0	0	0
Total Fund Budget		1,502	0	0

Fund 32 - Police Grants Fund
Police Department

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Revenues				
31408	Interest from Investments	668	1,000	200
31420	Underage Alcohol Grant	0	0	0
31421	Police Education Grant	2,407	0	0
31422	Tobacco Grant	3,000	0	0
31423	Click-it or Ticket Grant	0	0	0
31424	911 Equipment Grant	49,940	0	0
31425	School Resource Officer Grant	26,632	0	0
31426	Grant for Police Equipment	0	81,000	113,000
		<u>82,647</u>	<u>82,000</u>	<u>113,200</u>
Expenditures				
Personnel Services				
411-111	Salaries - Regular	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Miscellaneous Services				
411-244	State Tobacco Grant Expenses	760	0	0
411-252	Dues and Subscriptions	0	0	10,000
		<u>760</u>	<u>0</u>	<u>10,000</u>
General Services				
411-316	Wearing Apparel	0	7,000	0
		<u>0</u>	<u>7,000</u>	<u>0</u>
Machinery & Equipment Maintenance				
411-418	Computer Software & Maintenance	0	0	16,000
		<u>0</u>	<u>0</u>	<u>16,000</u>
Total Operating Budget		760	7,000	26,000
Capital Outlay				
411-511	New & Used Vehicles	17,886	0	0
411-514	Other Equipment	16,027	81,000	113,000
411-518	911 Equipment	10,000	100,000	30,000
411-519	State Grant for Police Equipment	0	0	0
		<u>43,913</u>	<u>181,000</u>	<u>143,000</u>
Total Fund Budget		44,673	188,000	169,000

City of Borger

Fund 35 - Emergency Operations Fund Emergency Operations

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Revenues				
30010	Revenue and Deposits	0	0	0
31408	Interest from Investments	0	1	0
		<u>0</u>	<u>1</u>	<u>0</u>
Expenditures				
General Services				
432-332	Other Supplies	6,903	0	0
		<u>6,903</u>	<u>0</u>	<u>0</u>
Machinery & Equipment Maintenance				
432-418	Software and Maintenance	1,642	19,950	3,000
Total Fund Budget		8,545	19,950	3,000

Fund 40 - Municipal Court Building Security Fund
Municipal Court

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Revenues				
30010	Revenue and Deposits	5,006	3,500	4,000
31408	Interest from Investments	211	300	30
		<u>5,218</u>	<u>3,800</u>	<u>4,030</u>
Expenditures				
General Services				
419-317	Security Camera Equipment	1,690	0	0
		<u>1,690</u>	<u>0</u>	<u>0</u>
Machinery & Equipment Maintenance				
419-421	Building Maintenance	0	3,800	30,000
Total Fund Budget		1,690	3,800	30,000

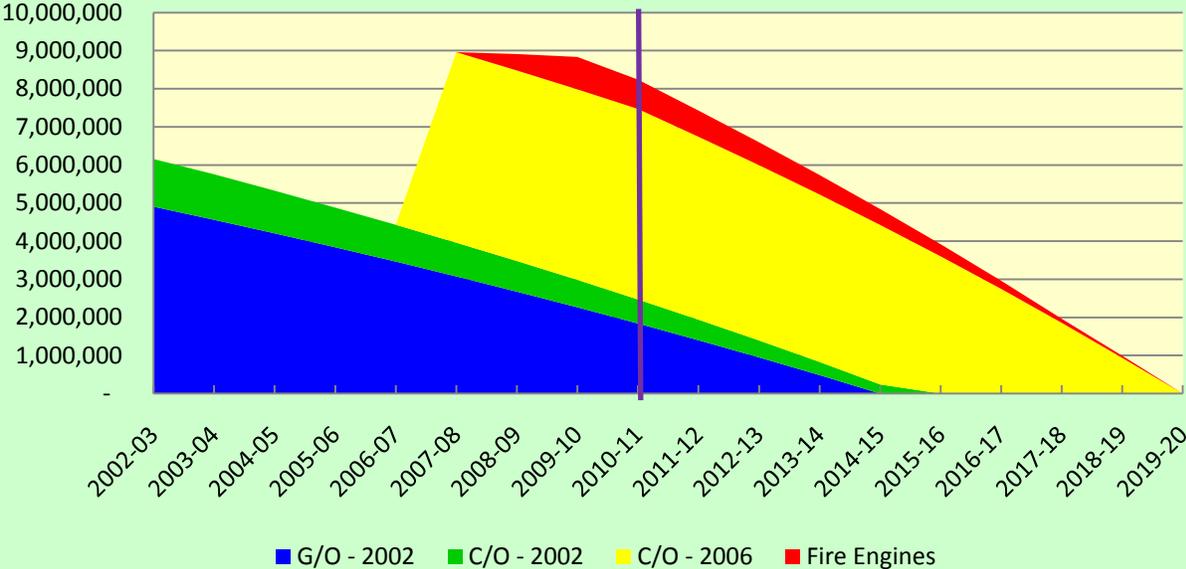
City of Borger

Fund 45 - Interest & Sinking Fund Bond Payments

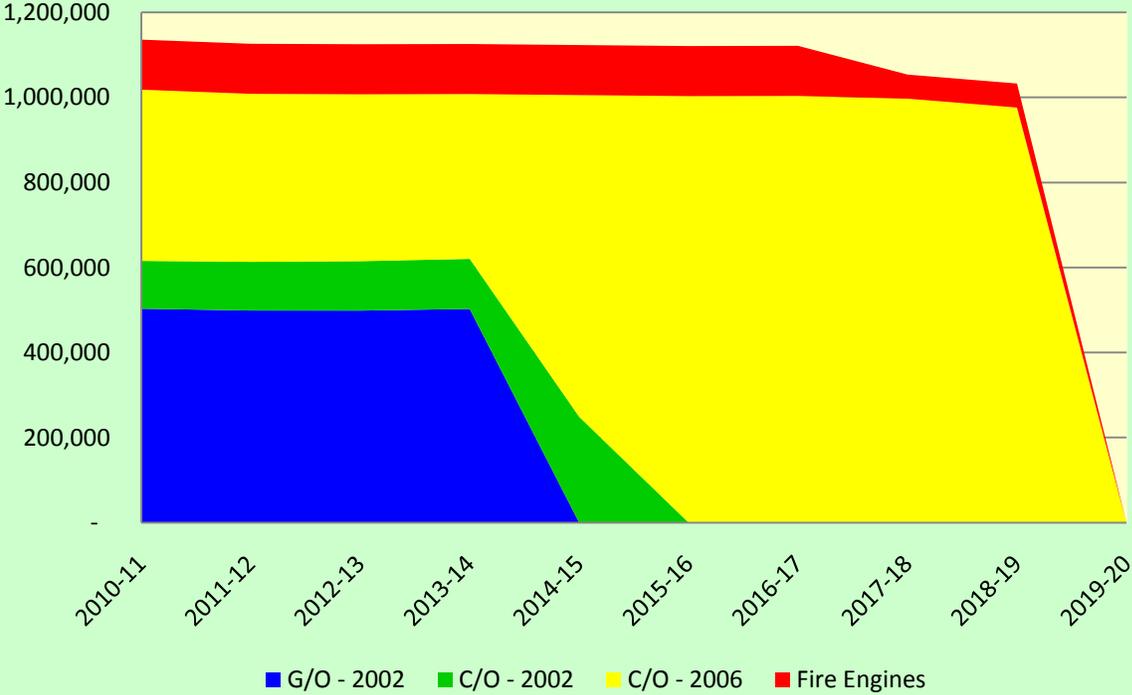
Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Revenues				
31001	Ad Valorem Interest and Sinking Fund Tax	185,974	1,130,507	1,150,669
31002	Delinquent Interest and Sinking Fund Taxes	2,308	9,908	15,000
31003	Penalty and Interest	3,489	8,758	12,000
31408	Interest on Investments	744	6,250	1,200
		<u>192,515</u>	<u>1,155,423</u>	<u>1,178,869</u>
Bond Payments				
400-254	Bank Service Charges	636	1,236	1,236
400-800	G/O 1995 (Transfer Station) - Payoff 2010	199,060	199,880	0
400-810	GO 2002 (92 W/S Ref. Bonds) - Payoff 2014	0	500,000	503,000
400-820	C/O 2002 (W/S Cap. Projects) - Payoff 2015	0	115,341	113,000
400-830	C/O 2006 (Cap. Projects) - Payoff 2019	0	217,475	420,000
		<u>199,696</u>	<u>1,033,932</u>	<u>1,037,236</u>
Lease Purchase Payments				
405-535	2002 American LaFrance/2008 Seagrave	0	117,166	117,700
		<u>0</u>	<u>117,166</u>	<u>117,700</u>
Total Fund Budget		<u>199,696</u>	<u>1,151,098</u>	<u>1,154,936</u>

Fund 45 - Interest & Sinking Fund
Bond Payments

Debt Balances



Annual Debt Payments



City of Borger

Fund 48 - Texas Plains Trail Fund Non- Departmental

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Revenues				
31448	Texas Historical Commission Funding	57,521	75,300	75,000
31505	City Insurance Funding	4,200	4,305	0
		<u>61,721</u>	<u>79,605</u>	<u>75,000</u>
Expenditures				
Personal Services				
433-111	Salaries - Regular	35,754	36,000	40,000
433-113	Salaries - Part Time/Seasonal	1,798	2,301	4,000
433-122	Social Security	2,845	2,930	3,200
433-123	Worker's Compensation	(67)	170	750
433-125	Group Insurance	4,200	4,168	0
		<u>44,530</u>	<u>45,569</u>	<u>47,950</u>
Contractual and Miscellaneous Services				
433-211	Postage	625	700	950
433-212	Communications	1,704	1,400	1,500
433-213	Printing	3,868	1,000	900
433-214	Public Notices	10,935	7,920	0
433-215	Travel	15,059	12,919	12,300
433-252	Dues and Subscriptions	2,900	1,800	650
433-254	Special Services	0	0	0
		<u>35,092</u>	<u>25,739</u>	<u>16,300</u>
General Services				
433-313	Books and Educational	893	1,660	0
433-314	Office Supplies	590	800	700
433-315	Food Supplies	0	337	0
433-316	Wearing Apparel	(35)	0	0
433-317	Photo and Duplicating	11	0	9,450
433-332	Other Supplies	1,698	5,500	300
		<u>3,157</u>	<u>8,297</u>	<u>10,450</u>
Machinery and Equipment Maintenance				
433-418	Software and Maintenance	0	0	300
		<u>0</u>	<u>0</u>	<u>300</u>
Total Fund Expenditures		82,778	79,605	75,000

Fund 50 - Municipal Court Technology Fund
Municipal Court

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Revenues				
30010	Revenue and Deposits	6,675	7,000	7,000
31408	Interest from Investments	24	195	0
		<u>6,700</u>	<u>7,195</u>	<u>7,000</u>
Expenditures				
Contractual and Miscellaneous				
419-275	Collection Fee Charges	461	350	700
		<u>461</u>	<u>350</u>	<u>700</u>
Machinery and Equipment Maintenance				
419-414	Equipment Maintenance	0	0	0
419-418	Computer Software and Maintenance	8,361	6,845	1,950
		<u>8,361</u>	<u>6,845</u>	<u>1,950</u>
Capital Outlay				
419-513	Capital Office Equipment	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Budget		8,822	7,195	2,650

City of Borger

Fund 59 - Hotel and Motel Occupancy Fund Tourism Contracts

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Revenues				
30010	Revenue and Deposits	234,701	215,000	215,000
31408	Interest from Investments	0	0	0
		<u>234,701</u>	<u>215,000</u>	<u>215,000</u>
Expenditures				
400-705	Transfer to Tourism Fund	98,742	91,350	91,350
400-800	Borger Chamber of Commerce	110,142	100,000	100,000
400-805	Friends of the Hutchinson County Museum	14,082	12,900	12,900
400-810	Tri-City Concert Association	11,735	10,750	10,750
Total Fund Budget		<u>234,701</u>	<u>215,000</u>	<u>215,000</u>

Fund 59 - Hotel and Motel Occupancy Fund
Tourism Contracts

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
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City of Borger

Fund 65 - Equipment Fund Capital Equipment

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
Revenues				
30005	Fire Department	30,212	68,555	66,366
30006	Fire Prevention	6,506	4,407	4,407
30007	Code Enforcement	16,744	10,152	7,908
30008	Wildland Fire Department	0	0	23,031
30009	Park Department	10,915	16,830	11,481
30010	Revenue and Deposits	0	0	0
30011	Police Department	125,520	89,293	96,519
30012	Public Works	0	0	0
30014	Refuse Collection	78,914	79,419	104,469
30015	Street Department	70,910	63,310	74,083
30016	Johnson Park Youth Center	0	0	7,010
30020	Transfer Station	82,132	85,182	77,214
30021	Vehicle Service Center	5,512	16,314	10,713
30023	Building Standards	1,063	9,864	26,267
30025	Water Maintenance	16,192	25,171	30,525
30026	Sewer Maintenance	26,224	14,713	50,156
30027	Water Plant	6,254	13,472	12,192
30028	Wastewater Plant	0	7,301	7,533
31408	Interest from Investments	774	5,312	500
31426	State Grants	(7,494)	0	0
31440	Insurance Claims	(4,208)	0	0
31440	Proceeds from Note Payable	457,200	0	0
		<u>923,372</u>	<u>509,295</u>	<u>610,374</u>
Transfers				
400-710	Transfers In from other Funds	(398,593)	0	0
Expenditures				
405-511	New and Used Vehicles	0	42,500	0
405-551	Air Packs/Accountability	25,000	0	0
405-552	Fire Engine and Accessory Equipment	557,358	0	0
406-550	Used Hummer	17,581	0	0
407-514	Other Equipment	0	0	0
407-552	Used Pickup	12,063	0	0
409-511	New and Used Vehicles	0	0	0
409-512	Machinery and Equipment	0	0	0

Fund 65 - Equipment Fund
Capital Equipment

Account	Description	Actual 2008 - 2009	Budgeted 2009 - 2010	Proposed 2010 - 2011
409-550	1/2 Ton Used Pickup	0	0	0
411-511	New & Used Vehicles	0	75,000	90,000
411-514	Other Equipment	0	0	0
411-550	2 - Used Staff Cars	0	0	0
411-551	2 - New Patrol Cars	0	0	0
411-552	2 - New Patrol Cars	72,726	0	0
411-553	Laser Finger Print Machine	26,927	0	0
411-554	2 - Police Motorcycles	49,484	0	0
414-511	New & Used Vehicles	0	50,000	0
414-512	Machinery and Equipment	0	0	0
414-514	Other Equipment	0	99,000	128,500
414-550	Dumpsters	0	0	0
414-551	1 - New Sideloader	0	0	0
415-511	New & Used Vehicles	0	25,000	0
415-512	Machinery and Equipment	0	0	50,000
415-514	Other Equipment	0	10,000	10,000
415-550	1/2 Ton New Pickup - 09-2010	0	0	0
415-551	Street Sweeper - 09-2012	0	0	0
415-554	1 Ton New Cab/Chassis	23,950	0	0
416-511	New & Used Vehicles	0	20,000	0
416-514	Other Equipment	0	85,000	0
420-511	New & Used Vehicles	0	15,000	0
420-512	Machinery and Equipment	0	0	20,000
420-550	Semi/Truck Cab/Chassis	95,819	0	0
420-551	Transfer Station Boom	122,520	0	0
421-511	New & Used Vehicles	0	17,000	0
421-514	Other Equipment	0	16,000	0
421-550	1/2 Ton Used Pickup	0	0	0
423-512	Machinery and Equipment	0	0	100,000
423-550	Track-Hoe - Used	35,000	0	0
425-511	New & Used Vehicles	0	25,000	20,000
425-512	Machinery and Equipment	0	21,000	0
425-551	1 Ton New Cab/Chassis	23,514	0	0
426-511	New & Used Vehicles	0	25,000	220,000
426-512	Machinery and Equipment	0	21,000	0
426-514	Other Equipment	0	0	0
426-550	1 Ton New Cab/Chassis	0	0	0
427-511	New & Used Vehicles	0	20,000	0
427-550	1/2 Ton Used Pickup	16,900	0	0
428-511	New & Used Vehicles	0	20,000	0
		1,078,842	586,500	638,500
Total Fund Expenditures		680,250	586,500	638,500