



# Budget 2013-2014



Jeff Brain  
Mayor

Robert Vinyard  
Mayor Pro-Tem

Charles Gillingham  
Council Member

Bubba Dickson  
Council Member

Brandy Callahan  
Council Member





This Statement complies with Texas LGC, Section 102  
and recently passed SB656 effective September 1, 2013

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$168,386, which is a 5.22% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$111,279.

Record vote on the FY 2013-2014 Budget:

- Jeff Brain, Council Member Place 2/Mayor – Aye
- Robert Vinyard, Council Member Place 3/Pro-Tem - Aye
- Brandy Callahan, Council Member Place 1 - Aye
- Marvin “Bubba” Dickson, Council Member Place 4 - Aye
- Charles Gillingham, Council Member Place 5 - Aye

<u>Tax Rates</u>	<u>FY2012-2013</u>	<u>FY2013-2014</u>
Property Tax Rate	\$0.815490/\$100	\$0.842070/\$100
Effective Tax Rate	\$0.884583/\$100	\$0.918814/\$100
Effective M&O Rate	\$0.610625/\$100	\$0.635000/\$100
Roll Back Rate	\$0.968116/\$100	\$1.027043/\$100
Debt Rate	\$0.273958/\$100	\$0.283814/\$100
Debt Obligations	\$6,020,000	\$8,140,000

# City of Borger

## Budget 2013 – 2014

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## City of Borger

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P.O. BOX 5250  
BORGER, TX 79008-5250

(806) 273-0900  
FAX (806) 273-0974

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September 17, 2013

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 fiscal year beginning October 1, 2013.

The proposed budget does call for an increase in total combined tax rate; however, the proposed \$0.842070/\$100 rate is well below effective tax rate of \$0.918814/\$100 as calculated by the Hutchinson County Tax Assessor Collector. The Budget as presented does contain an increase in the rates for sewer to cover the City's increasing costs to provide that service. There are no increases in solid waste rates in spite of the volatile cost of diesel fuel. The proposed FY 2013-2014 Budget continues our efforts to maintain an adequate level of services while improving the quality of public facilities.

This budget anticipates total revenues of \$28,404,694 which includes a \$1,200,000 capital transfer and \$5,250,000 from issued debt for the New Well Field Project. The remaining balance of \$21,954,694 represents an increase of 4.1% over FY 2012 -2013. This is a "Red Budget" with a revenue shortfall of \$1,779,771 due to planned expenditures from excess reserve balances of several restricted funds including \$1,307,994 from previously issued debt.

As a whole, personnel services continue to represent the biggest expense in the proposed FY 2013-2014 Budget comprising 47.3% of all expenditures in the General and Water/Sewer Funds. In the General Fund personnel services represent 64.1% of the total budget as compared to 25.2% in the Water/Sewer Fund. Increased expenses in personnel services for the proposed FY 2013-2014 Budget include:

- A Cost of Living Adjustment (COLA) of 3.0% effective October 1, 2013 and scheduled step adjustments for employees that have not reached the top of their scale are also 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.
- Several departments also requested additional personnel to cover increased and/or new work load. A total of 3 new full-time positions were included in the proposed Budget. These include a Human Resources Director in Administration, an additional police officer in the Police Department, and an additional light equipment operator for the

Transfer Station. This was offset by the combining of job duties in the staff of the Police Department which resulted in 1 less position through attrition.

- Correction of previously under budgeted overtime and part-time salaries as well as increased healthcare costs due to the implementation of the Patient Protection and Affordability Act.

Other factors contributing to the increase for FY 2013-1014 include:

- Large ticket projects include 1 additional water well, a new lift station in the Johnson Park area to service the expanding businesses, and refurbishment of an existing lift station in the Fairlanes 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; in FY 2010-2011 - \$250,000; in FY 2011-2012 - \$275,000; in FY 2012-2013 - \$300,000 and for this year, staff has increased this line item to \$325,000 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. Each year if necessary and appropriate, staff adjusts existing payments as one of several strategies to manage cash flow through the fund. This year staff proposes expenditures of \$873,520 for much needed equipment including but not limited to vehicles in multiple departments, replacement dumpsters, a rescue vehicle, new side loader, and an asphalt zipper.

Traditionally, staff has conservatively estimated revenues and liberally estimated expenditures. Beginning with the FY 2009-2010 budget processes that margin of safety was reduced. During the last several of budget cycles the national economy continues a slow and steady recovery; however, those reduced margins continue into this budget cycle.

This Budget also begins to account for the New Well Field Project. In December 2012 Council passed a Resolution supporting Agrium's proposed \$600,000,000 plant expansion and committed to provide the needed water capacity. During most of calendar year 2013 the engineering firm of Parkhill, Smith, & Cooper along with staff, conducted preliminary studies and initial design of this major project. The City's potential cost of this Project ranges from \$30,000,000 to \$40,000,000 and the initial debt issuance of \$5,250,000 is included as a revenue and expense in the W/S Capital Construction Fund (Fund 51). A mid-year Budget amendment of additional revenues from a second debt issuance is also likely to occur once Agrium's Board of Directors fully sanctions the "Lone Star Project."

The intent of this letter is to explain the FY 2013-2014 Budget that is on the City Council agenda for final approval on September 17, 2013 and the Ordinance that will set the ad valorem tax rate also scheduled for final approval on September 17, 2013. 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 30<sup>th</sup> or by the 60<sup>th</sup> 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 2013-2014 staff proposes a combined rate of \$0.842070 per \$100 valuation on all taxable property in the City. This rate is \$0.076744 per \$100 less than the effective rate of \$0.918814 per \$100 as calculated by the Hutchinson County Tax Assessor Collector.

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.

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-010-13**

**AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF BORGER FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2013 AND ENDING SEPTEMBER 30, 2014; 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 2013-2014 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 2012-2013 FISCAL YEAR; AMENDING CHAPTER 13, UTILITIES, SECTION 13.05.002; PROVIDING A REPEALING CLAUSE; PROVIDING A SAVINGS CLAUSE; AND PROVIDING FOR PUBLICATION AND AN EFFECTIVE DATE**

**WHEREAS**, on July 31, 2013, the proposed FY 2013-2014 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, 2013 and ending September 30, 2014; 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, 2013 and ending September 30, 2014, 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 2013-2014 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 2013-2014 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, 2013 and ending September 30, 2014.

## **SECTION 4.**

**That**, the expenditures during the Fiscal Year beginning October 1, 2013 and ending September 30, 2014, 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, 2013 and ending September 30, 2014:

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, 2012 and ending on September 30, 2013, are hereby ratified, and that Budget Ordinance O-009-12 as heretofore amended, for the Fiscal Year beginning October 1, 2012 and ending on September 30, 2013, 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 13.05, User Charge System for Domestic Wastewater Treatment, Section 13.05.002(a), Rates established; basis of charges, 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 fourteen dollars and 00/100 (\$14.00) per month, plus a charge of two dollars and 50/100 (\$2.50) per one thousand (1,000) gallons of metered water consumption.

## **SECTION 8.**

**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 9.**

**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.

**SECTION 10.**

**That**, this Ordinance shall become effective after its publication, and the City Secretary of the City of Borger, Texas, is hereby directed to publish in the Official Newspaper of the City of Borger, Texas, the Caption, and Effective Date of this Ordinance as required by Section 52.013, Texas Local Government Code.

**INTRODUCED**, on this the 3<sup>rd</sup> day of September 2013, 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 17<sup>th</sup> day of September 2013, 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.

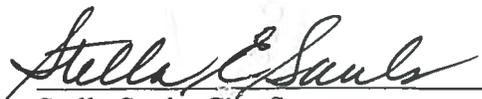
For the Adoption:     Jeff Brain  
                              Charles Gillingham  
                              Marvin Dickson  
                              Robert Vinyard  
                              Brandy Callahan

Against the Adoption: None

Abstaining:           None

  
\_\_\_\_\_  
Jeff Brain, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Stella Sauls, City Secretary

**APPROVED AS TO FORM:**

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

**ORDINANCE O-011-13**

**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, 2013 AND ENDING SEPTEMBER 30, 2014 AT THE RATE OF \$0.842070 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, 2013 and ending September 30, 2014, 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 20, 2013 a separate budget ordinance for the fiscal year beginning October 1, 2013 and the 2013 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 Joe Raper 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, 2013 and ending on September 30, 2014, and for each fiscal year thereafter until it be otherwise ordered, 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 \$0.283814 for interest and sinking funds required on the City's bonded indebtedness, and \$0.558256 for the general operations of the City for a total of \$0.842070 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 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 1<sup>st</sup> of the year in which it becomes delinquent.

Provided, however, a tax that is delinquent on July 1<sup>st</sup> 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 1<sup>st</sup> 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 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 3<sup>rd</sup> day of September 2013, 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 17<sup>th</sup> day of September 2013, 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.

  
\_\_\_\_\_  
Jeff Brain, Mayor

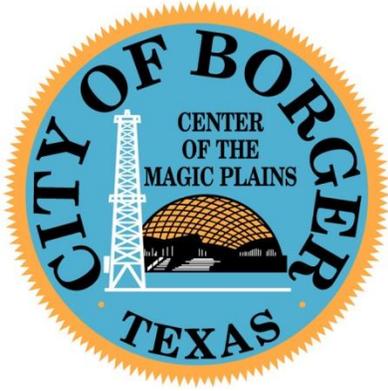
**ATTEST:**

  
\_\_\_\_\_  
Stella Sauls, City Secretary

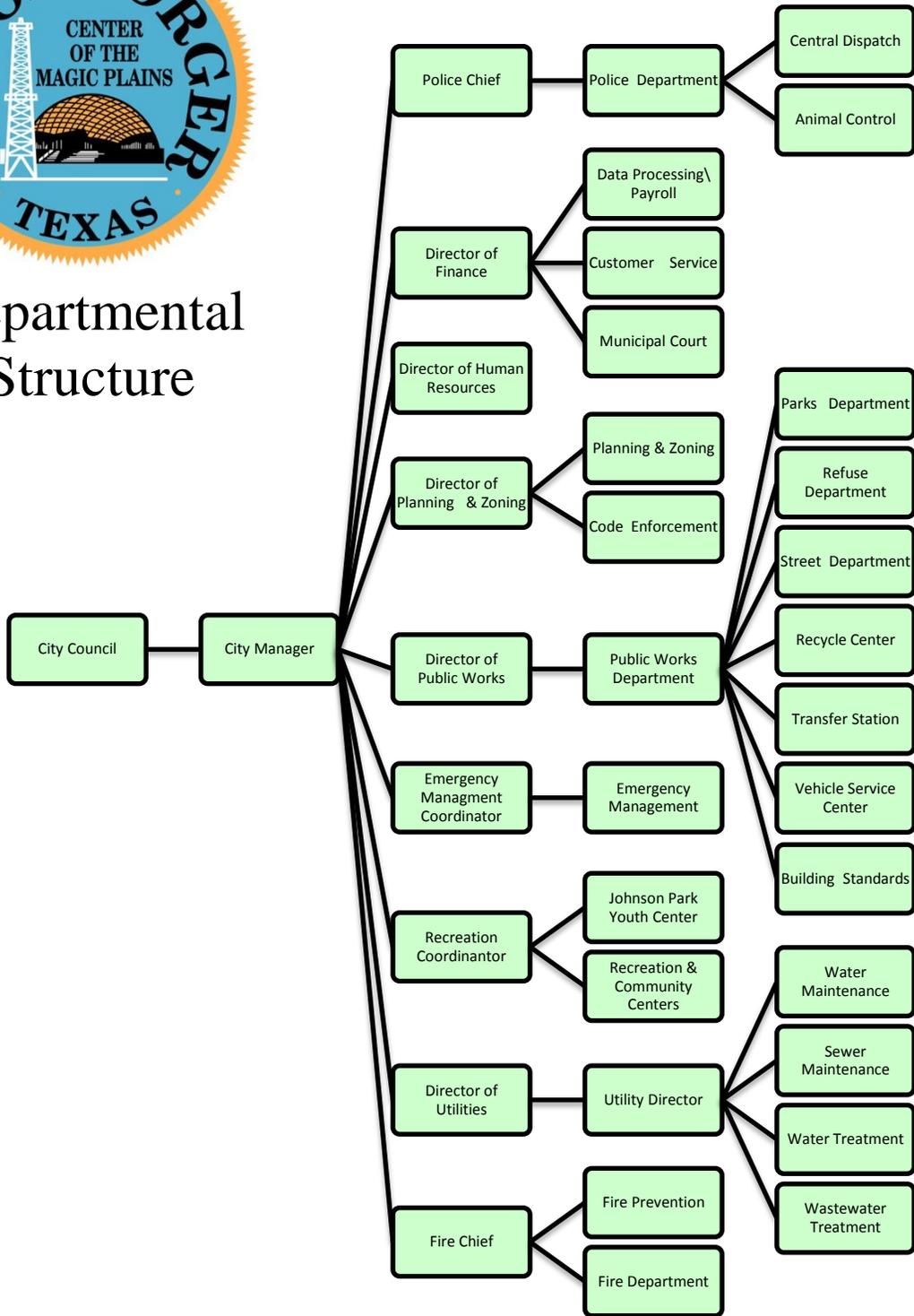
**APPROVED AS TO FORM:**

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

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# Departmental Structure



# City of Borger

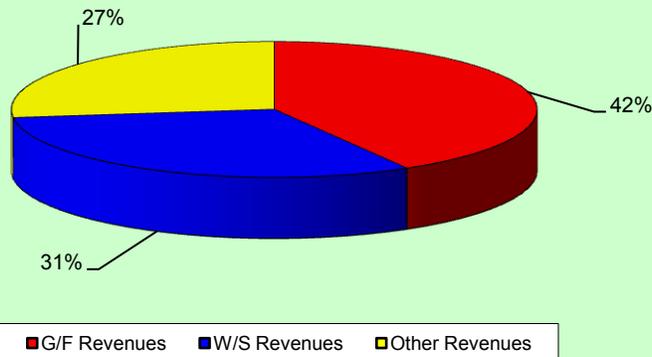
## Summary of Revenue Estimates

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Beginning Fund Balances</b>		7,985,177	10,101,865	11,142,292
<b>Fund 01 - General Fund</b>				
31001	Ad Valorem Tax	1,958,488	2,166,514	2,325,518
31005	Sales and Use Tax	2,786,650	2,760,000	2,860,000
31101	Gross Receipts Tax	931,975	945,000	949,000
31201	License and Permits	42,486	53,050	58,050
31301	Fines and Forfeits	341,343	336,000	348,000
31401	Service Charges	1,800,299	1,817,266	1,898,245
31405	Refuse Collection	1,963,709	1,990,452	1,990,452
31406	Vector Control	129,157	130,000	130,000
31408	Interest from Investments	4,539	4,000	3,000
31414	Industrial District	6	0	0
31418	Solid Waste Tipping Fees	214,894	184,818	184,830
31435	County Fire/Emergency Services Contract	26,500	30,000	34,000
31436	Radio Dispatching Contracts	136,000	136,000	136,000
31525	From W/S Fund for Services Rendered	1,150,000	750,000	900,000
		<u>11,486,046</u>	<u>11,303,100</u>	<u>11,817,095</u>
<b>Fund 02 - Water and Sewer Fund</b>				
31110	Transfers from Other Funds	0	0	1,200,000
31501	Water Sales	2,860,166	2,906,368	2,600,000
31502	Sewer Sales	1,650,263	1,714,600	1,915,956
31503	Plumbing Permits and Water Taps	15,508	7,500	8,500
31504	Agrium Water Sales	1,303,229	1,252,460	1,352,813
31505	Sale of City Assets	(93)	0	0
31507	Miscellaneous Revenues	54,922	37,000	38,000
31508	Interest from Investments	9,983	9,000	5,500
31509	Reconnect and Turn On Fees	40,480	36,000	35,000
31510	Insufficient Check Fees	1,350	1,514	1,000
31511	W/S Utility Penalty and Interest	98,967	81,000	75,000
31512	Conoco/Phillips Water Sales	832,091	875,000	890,234
31513	Sid Richardson Water Sales	510,911	475,000	501,059
31514	Degussa Water Sales	320,802	290,000	300,992
31515	Purchase Card Rebates	4,483	9,000	10,000
31521	Reimbursement Grants	253,825	20,000	0
39999	Insufficient Checks	0	0	0
		<u>7,956,887</u>	<u>7,714,442</u>	<u>8,934,054</u>
<b>Fund 03 - Tourism Fund</b>		150,543	159,450	149,500
<b>Fund 05 - Tub Grinding Operations</b>		82,940	5,000	0

*Summary of Revenue Estimates*

Account Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Fund 09 - Parks, Recreation and Special Projects</b>	33,081	34,000	32,100
<b>Fund 29 - Police Club 100 Fund</b>	714	10	12
<b>Fund 31 - Fire Training Fund</b>	13,025	12,000	12,000
<b>Fund 32 - Police Grants Fund</b>	1,356	0	0
<b>Fund 35 - Emergency Operations Fund</b>	0	0	0
<b>Fund 40 - M/C Building Security Fund</b>	4,769	4,600	4,600
<b>Fund 45 - Interest &amp; Sinking Fund</b>	1,215,448	1,115,620	1,193,633
<b>Fund 50 - M/C Technology Fund</b>	6,258	7,025	6,010
<b>Fund 51 - W/S Capital Construction Fund</b>	0	1,200,000	5,250,000
<b>Fund 52 - Capital Construction Fund</b>	0	3,010,395	500
<b>Fund 61 - Hotel / Motel Occupancy Fund</b>	302,778	285,000	280,000
<b>Fund 65 - Capital Equipment Fund</b>	560,351	666,701	725,190
<b>Total of Revenue Estimates</b>	<b>21,814,196</b>	<b>25,517,343</b>	<b>28,404,694</b>

Revenues



<b>Total Revenues and Reserves</b>	<b>29,799,373</b>	<b>35,619,208</b>	<b>39,546,986</b>
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# City of Borger

## Summary of All Expenditures by Account

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Fund 01 - General Fund</b>				
	Non-Departmental	(58,437)	0	0
1	General Fund Data Processing	45,311	58,368	56,646
2	Administration	249,728	310,501	317,754
3	Animal Control	194,931	207,216	211,566
4	Central Dispatching	486,572	535,308	573,736
5	Fire	1,911,193	1,941,119	2,023,107
6	Fire Prevention	101,608	100,010	86,778
7	Code Enforcement	210,491	259,419	269,787
8	Wild Land Fire Department	6,451	0	0
9	Park	583,458	558,947	557,065
10	Planning and Zoning	455,961	451,149	471,229
11	Police	2,373,255	2,542,495	2,612,824
12	Public Works Director	304,955	315,046	358,291
13	Recreation	78,961	93,839	88,327
14	Refuse Collection	634,080	633,634	698,846
15	Street and Alley Maintenance	854,718	865,503	875,388
16	Swimming Pool	407,691	461,963	471,615
17	Recycling Center	31,924	15,000	0
19	Municipal Court	377,144	392,399	421,918
20	Transfer Station	930,157	960,630	999,496
21	Vehicle Service Center	218,417	230,087	231,527
22	Reserve Account Section	101,580	116,059	239,247
23	Building Standards and Facelift	108,971	126,664	131,602
32	Emergency Management	111,164	127,744	120,346
<b>Total General Fund Expenditures</b>		<b>10,720,284</b>	<b>11,303,100</b>	<b>11,817,095</b>
<b>Fund 02 - Water and Sewer Fund</b>				
	Non-Departmental	(613,226)	1,200,000	0
24	Water/Sewer Customer Service	670,163	830,582	938,290
25	Water Maintenance Section	656,399	666,695	610,439
26	Sewer Maintenance Section	640,903	792,666	779,265
27	Water Production and Treatment	736,686	910,661	1,426,267
28	Wastewater Treatment	519,051	547,287	537,528
29	Water/Sewer Utilities Director	194,011	203,586	227,246
30	Water/Sewer Reserve Account Section	3,266,566	4,393,733	4,230,672
31	Water/Sewer Data Processing	136,585	147,232	184,347
<b>Total Water &amp; Sewer Fund Expenditures</b>		<b>6,207,138</b>	<b>9,692,442</b>	<b>8,934,054</b>

*Summary of All Expenditures by Account*

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
Fund 03 -	Tourism Fund	111,863	223,000	237,300
Fund 05 -	Tub Grinding Operations	8,974	88,950	0
Fund 09 -	Parks, Recreation and Special Projects	13,756	34,000	85,000
Fund 29 -	Police Club 100 Fund	417	10,020	10,000
Fund 31 -	Fire Training Fund	15,264	15,000	25,000
Fund 32 -	Police Grants Fund	(4,972)	0	0
Fund 35 -	Emergency Operations Fund	0	0	0
Fund 40 -	M/C Building Security Fund	1,116	40,000	40,000
Fund 45 -	Interest & Sinking Fund	1,140,799	1,190,914	1,313,493
Fund 50 -	M/C Technology Fund	1,641	7,025	6,010
<u>Fund 51 -</u>	<u>W/S Capital Construction Fund</u>	0	1,200,000	5,250,000
<u>Fund 52 -</u>	<u>Capital Construction Fund</u>	0	1,999,500	1,307,994
Fund 59 -	Hotel / Motel Occupancy Fund	302,778	285,000	280,000
Fund 65 -	Capital Equipment Fund	408,578	697,500	878,520
<b>Total of Operating Expenditures</b>		<b>18,927,637</b>	<b>26,786,451</b>	<b>30,184,466</b>
<b>Ending Fund Balances</b>		<b>10,101,865</b>	<b>11,142,292</b>	<b>9,362,520</b>
<b>Total Expenditures and Reserves</b>		<b>29,029,501</b>	<b>37,928,743</b>	<b>39,546,986</b>

# City of Borger

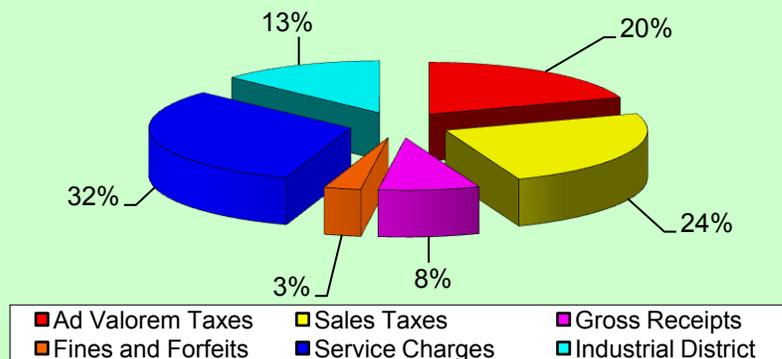
## Fund 01 - General Fund Detailed Revenue Estimates

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
	<b>Beginning Fund Balance</b>	1,560,822	2,326,561	2,750,000
	<b>Taxes</b>			
31001	Ad Valorem Taxes	1,850,139	2,097,514	2,248,518
31002	Delinquent Taxes	57,909	38,000	40,000
31003	Penalty and Interest	46,586	28,000	34,000
31004	Discounts	0	0	0
31006	Late Rendition Penalty	3,854	3,000	3,000
31015	Sales and Use Tax	2,786,650	2,760,000	2,860,000
		<u>4,745,138</u>	<u>4,926,514</u>	<u>5,185,518</u>
	<b>Gross Receipts Tax</b>			
31102	X-Cel Energy Franchise	563,622	564,000	568,000
31103	Texas Gas Franchise	178,657	178,000	178,000
31104	Cable One Franchise	122,405	127,000	127,000
31105	Telecommunications	67,291	76,000	76,000
		<u>931,975</u>	<u>945,000</u>	<u>949,000</u>
	<b>License and Permits</b>			
31201	Zoning and Plat Fees	2,340	1,000	1,000
31202	Mechanical Permits	640	1,000	1,000
31203	Animal Shelter Fees	18,307	16,000	18,000
31204	Alcoholic Beverages	8,423	10,000	15,000
31205	Building Permits	8,913	15,000	13,000
31206	Electricians Licenses	0	0	0
31207	Electrical Permits	3,845	4,000	4,000
31208	Lease Agreements	0	6,000	6,000
31209	Taxicab Driver Permits	0	0	0
31210	Occupational License Permits	0	0	0
31211	Moving Permits	18	50	50
		<u>42,486</u>	<u>53,050</u>	<u>58,050</u>
	<b>Fines and Forfeits</b>			
31301	Municipal Court Fines	191,913	180,000	192,000
31302	Court Operations Fund	924	1,000	1,000
31303	Delinquent Fines & Court Costs	28,839	30,000	30,000
31304	Bonds on Fines	240	0	0
31305	Municipal Court Costs	119,427	125,000	125,000
		<u>341,343</u>	<u>336,000</u>	<u>348,000</u>

Fund 01 - General Fund  
Detailed Revenue Estimates

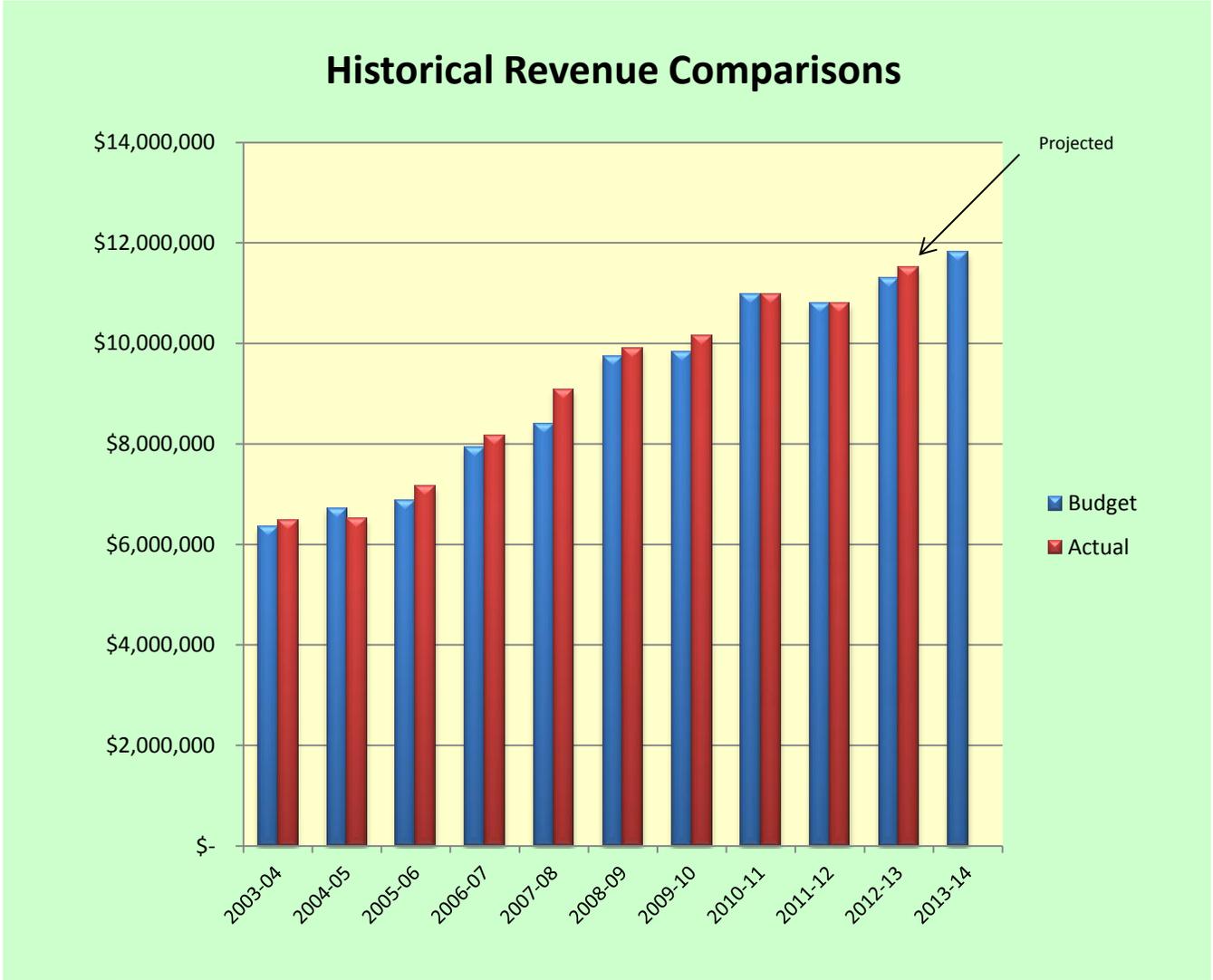
Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Service Charges</b>				
31401	Birth Certificates	1,213	1,274	1,200
31402	Vital Statistics	19,054	18,000	20,000
31403	Swimming/Dance Admissions	45,641	40,000	44,000
31404	Sale of City Assets	2	0	0
31405	Refuse Collection	1,963,709	1,990,452	1,990,452
31406	Vector Control	129,157	130,000	130,000
31407	Miscellaneous Revenue	24,572	40,000	40,000
31408	Interest from Investments	4,539	4,000	3,000
31409	Refuse Penalty and Interest	41,028	36,000	38,000
31411	Housing Authority in Lieu of Taxes	(1,691)	6,500	6,500
31412	False Alarm Fees	175	250	250
31413	Cash Over or Under	6	0	0
31414	Industrial District Contracts	1,409,944	1,485,952	1,536,545
31416	Purchase Card Rebates	13,449	15,000	18,000
31418	Solid Waste Tipping Fees	214,894	184,818	184,830
31419	Recreation Program Donations	8,494	7,500	10,000
31421	Reimbursement Grants	102,188	55,000	0
31425	BISD SRO Reimbursement	79,600	69,790	126,000
31434	Contract Fire Services	0	0	0
31435	County Fire/Emergency Services Contract	26,500	30,000	34,000
31436	Radio Dispatching Contracts	136,000	136,000	136,000
31437	Code Enforcement Grants	0	0	0
31448	Youth Facility Rentals	20,200	12,000	20,750
31449	Youth Facility Concession Sales	36,398	30,000	37,000
31450	Returned Checks	32	0	0
31499	From W/S Fund for Services Rendered	1,150,000	750,000	900,000
		<u>5,425,104</u>	<u>5,042,536</u>	<u>5,276,527</u>
<b>Total General Fund Revenues</b>		<b>11,486,046</b>	<b>11,303,100</b>	<b>11,817,095</b>

Detailed Revenue



# City of Borger

## Fund 01 - General Fund Historical Revenues



Fund 01 - General Fund  
Data Processing

Director: Scott Radach  
Authorized FTE's: 0.75

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
401-111	Salaries - Regular	21,534	30,762	28,634
401-112	Salaries - Overtime	1,420	1,400	500
401-121	Retirement - TMRS	4,140	5,696	5,098
401-122	Social Security	327	265	422
401-123	Worker's Compensation	50	48	67
401-125	Group Insurance	2,739	5,541	4,724
		<u>30,210</u>	<u>43,712</u>	<u>39,445</u>
<b>Contractual and Miscellaneous Services</b>				
401-211	Postage	216	750	375
401-212	Communications	693	900	900
401-213	Printing	101	0	75
401-215	Travel	883	100	900
401-220	Insurances	43	90	154
401-253	Outside Professional	5,000	4,000	4,900
401-254	Special Services	600	600	550
		<u>7,536</u>	<u>6,440</u>	<u>7,854</u>
<b>General Services</b>				
401-314	Office Supplies	488	1,000	1,200
401-316	Wearing Apparel	11	0	75
401-317	Photo and Duplicating	13	50	50
401-318	Tools and Equipment	0	0	0
401-332	Other Supplies	3	300	250
		<u>515</u>	<u>1,350</u>	<u>1,575</u>
<b>Machinery and Equipment Maintenance</b>				
401-413	Office Equipment Maintenance	91	200	1,400
401-414	Equipment Maintenance	0	50	50
401-418	Software and Hardware Maintenance	6,959	6,616	6,322
		<u>7,050</u>	<u>6,866</u>	<u>7,772</u>
<b>Total Operating Budget</b>		<b>45,311</b>	<b>58,368</b>	<b>56,646</b>
<b>Capital Outlay</b>				
401-513	Office Equipment	0	0	0
401-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Departmental Budget</b>		<b>45,311</b>	<b>58,368</b>	<b>56,646</b>

# City of Borger

## Fund 01 - General Fund Administration

Supervisor: Eddie Edwards

Authorized FTE's: 2.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
402-111	Salaries - Regular	119,210	144,572	156,777
402-112	Salaries - Overtime	426	4,400	2,000
402-113	Salaries - Seasonal and Part-time	3,000	3,000	3,000
402-114	Salaries - Holiday Pay	0	0	0
402-121	Retirement - TMRS	21,520	26,675	27,786
402-122	Social Security	421	1,095	1,086
402-123	Worker's Compensation	266	394	371
402-125	Group Insurance	7,490	11,130	11,909
		<u>152,333</u>	<u>191,266</u>	<u>202,929</u>
<b>Contractual and Miscellaneous Services</b>				
402-211	Postage	586	650	850
402-212	Communications	5,947	8,500	7,900
402-213	Printing	0	800	450
402-214	Public Notices	2,821	7,000	3,900
402-215	Travel	9,420	9,000	14,500
402-216	Auto Allowance	0	0	0
402-217	Records Management	0	250	450
402-220	Insurances	1,773	2,375	3,375
402-223	Bonds	200	250	250
402-231	Equipment Rental	0	0	0
402-236	Staff Training	1,347	1,000	1,700
402-251	Utilities	4,590	6,550	6,000
402-252	Dues and Subscriptions	4,577	4,000	5,000
402-253	Outside Professional	9,914	12,800	14,750
402-254	Special Services	1,875	1,250	1,700
402-255	Damage Claims	0	0	0
402-256	Laundry	0	0	0
402-259	Refunds	0	0	0
402-260	Pest and Germ Control	300	150	425
402-262	Janitorial Service	0	0	0
402-263	Contract Labor	0	0	0
402-275	Collection Fee Charges	187	250	250
		<u>43,537</u>	<u>54,825</u>	<u>61,500</u>
<b>General Services</b>				
402-312	Chemical Supplies	0	0	0
402-313	Books and Educational	277	100	250
402-314	Office Supplies	4,332	5,750	4,250
402-315	Food Supplies	275	600	500
402-316	Wearing Apparel	386	750	700

Fund 01 - General Fund  
Administration

Administration  
Reports To: Eddie Edwards

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>General Services - Continued</b>				
402-317	Photo and Duplicating Supplies	4,073	5,250	4,500
402-318	Tools and Equipment	0	100	75
402-319	Vital Statistics	4,893	2,500	4,000
402-321	Janitorial Supplies	987	2,000	2,500
402-323	Gas and Oil	0	0	0
402-325	Election Supplies and Expenses	10,020	9,750	9,750
402-330	Personnel Services	8,939	12,000	11,750
402-332	Other Supplies	702	2,500	1,900
		<u>34,884</u>	<u>41,300</u>	<u>40,175</u>
<b>Machinery and Equipment Maintenance</b>				
402-413	Office Equipment Maintenance	5,324	5,110	4,600
402-414	Equipment Maintenance	0	3,000	2,950
402-418	Software and Hardware Maintenance	13,650	15,000	5,600
402-421	Building Maintenance	0	0	0
		<u>18,974</u>	<u>23,110</u>	<u>13,150</u>
<b>Total Operating Budget</b>		<b>249,728</b>	<b>310,501</b>	<b>317,754</b>
<b>Capital Outlay</b>				
402-513	Office Equipment	0	0	0
402-514	Other Equipment	0	0	0
402-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Departmental Budget</b>		<b>249,728</b>	<b>310,501</b>	<b>317,754</b>

# City of Borger

## Fund 01 - General Fund Animal Control

Supervisor: Betsy Parks

Authorized FTE's: 3.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
403-111	Salaries - Regular	92,464	92,361	96,496
403-112	Salaries - Overtime	8,457	10,500	10,500
403-113	Salaries - Seasonal and Part-time	0	0	0
403-114	Salaries - Holiday Pay	1,108	1,500	1,500
403-121	Retirement - TMRS	18,310	18,351	18,724
403-122	Social Security	1,461	1,542	1,573
403-123	Worker's Compensation	2,115	2,145	2,280
403-125	Group Insurance	16,161	17,727	18,896
		<u>140,076</u>	<u>144,126</u>	<u>149,969</u>
<b>Contractual and Miscellaneous Services</b>				
403-200	Sanitary Landfill	492	700	475
403-211	Postage	188	700	700
403-212	Communications	1,250	1,475	900
403-213	Printing	0	0	0
403-214	Public Notices	0	0	0
403-215	Travel	472	250	950
403-220	Insurances	1,251	1,317	1,754
403-231	Equipment & Land Rental	0	0	0
403-236	Staff Training	0	650	1,450
403-251	Utilities	7,237	7,250	7,400
403-252	Dues and Subscriptions	0	50	75
403-253	Outside Professional	2,224	4,500	4,250
403-254	Special Services	0	0	225
403-255	Damage Claims	0	0	0
403-256	Laundry	2,006	2,300	1,800
403-259	Refunds	0	0	0
403-260	Pest and Germ Control	660	650	625
		<u>15,780</u>	<u>19,842</u>	<u>20,604</u>
<b>General Services</b>				
403-312	Chemical Supplies	79	2,250	2,450
403-313	Books and Educational	0	0	0
403-314	Office Supplies	689	950	850
403-315	Food Supplies	1,561	1,900	2,000
403-316	Wearing Apparel	1,602	1,300	2,000
403-317	Photo and Duplicating Supplies	7	0	50
403-318	Tools and Equipment	0	250	1,000
403-321	Janitorial Supplies	1,761	2,750	2,000

Fund 01 - General Fund  
Animal Control

Public Safety  
Reports To: Jimmy Adams

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>General Services - Continued</b>				
403-323	Gas and Oil	9,650	10,750	8,750
403-324	Welding Supplies	0	0	0
403-326	Lube, Oil, and Gas	0	0	0
403-332	Other Supplies	8,920	6,300	5,250
		<u>24,269</u>	<u>26,450</u>	<u>24,350</u>
<b>Machinery and Equipment Maintenance</b>				
403-411	Motor Vehicle Maintenance	955	2,300	2,000
403-412	Machinery Maintenance	0	0	0
403-413	Office Equipment Maintenance	0	0	0
403-414	Equipment Maintenance	0	0	500
403-418	Software and Hardware Maintenance	1,413	2,175	790
403-421	Building Maintenance	2,753	2,500	3,900
403-425	Miscellaneous Repairs	0	0	0
		<u>5,121</u>	<u>6,975</u>	<u>7,190</u>
<b>Total Operating Budget</b>		<b>185,246</b>	<b>197,393</b>	<b>202,113</b>
<b>Capital Outlay</b>				
403-511	New Vehicles	0	0	0
403-512	Machinery and Equipment	0	0	0
403-513	Office Equipment	0	0	0
403-514	Other Equipment	0	0	0
403-521	Building Improvements	0	0	0
403-530	Equipment Fund Payments	9,685	9,823	9,453
403-535	Capital Lease Purchase Payments	0	0	0
		<u>9,685</u>	<u>9,823</u>	<u>9,453</u>
<b>Total Departmental Budget</b>		<b>194,931</b>	<b>207,216</b>	<b>211,566</b>

# City of Borger

## Fund 01 - General Fund Central Dispatching

Supervisor: Anthony Griffin  
Authorized FTE's: 10.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
404-111	Salaries - Regular	303,672	315,735	324,531
404-112	Salaries - Overtime	32,853	44,000	37,500
404-113	Salaries - Seasonal and Part-time	0	0	0
404-114	Salaries - Holiday Pay	13,910	14,000	14,500
404-121	Retirement - TMRS	62,996	67,779	65,893
404-122	Social Security	4,866	5,702	5,460
404-123	Worker's Compensation	806	795	864
404-125	Group Insurance	51,769	59,547	61,610
		<u>470,872</u>	<u>507,558</u>	<u>510,358</u>
<b>Contractual and Miscellaneous Services</b>				
404-211	Postage	0	0	0
404-212	Communications	266	50	200
404-214	Public Notices	0	2,200	275
404-215	Travel	87	1,250	1,400
404-220	Insurances	0	0	2,053
404-231	Equipment & Land Rental	0	0	0
404-236	Staff Training	0	0	2,750
404-251	Utilities	0	0	0
404-252	Dues and Subscriptions	0	150	350
404-253	Outside Professional	694	4,300	2,800
404-254	Special Services	0	250	0
404-256	Laundry	0	0	275
404-260	Pest and Germ Control	0	0	0
		<u>1,047</u>	<u>8,200</u>	<u>10,103</u>
<b>General Services</b>				
404-313	Books and Educational	0	0	0
404-314	Office Supplies	235	300	700
404-316	Wearing Apparel	796	1,000	1,250
404-317	Photo and Duplicating Supplies	0	0	0
404-318	Tools and Equipment	0	0	0
404-321	Janitorial Supplies	0	0	0
404-332	Other Supplies	20	0	325
		<u>1,051</u>	<u>1,300</u>	<u>2,275</u>

Fund 01 - General Fund  
*Central Dispatching*

Public Safety  
 Reports To: Jimmy Adams

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Machinery and Equipment Maintenance</b>				
404-413	Office Equipment Maintenance	1,776	0	500
404-414	Equipment Maintenance	2,418	3,000	2,900
404-418	Software and Hardware Maintenance	9,408	15,250	32,600
404-421	Building Maintenance	0	0	0
		<u>13,602</u>	<u>18,250</u>	<u>36,000</u>
<hr/>				
<b>Total Operating Budget</b>		486,572	535,308	558,736
<hr/>				
<b>Capital Outlay</b>				
404-513	Office Equipment	0	0	0
404-514	Other Equipment	0	0	15,000
404-521	Building Improvements	0	0	0
404-530	Equipment Fund Payments	0	0	0
404-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>0</u>	<u>15,000</u>
<hr/>				
<b>Total Departmental Budget</b>		486,572	535,308	573,736

# City of Borger

## Fund 01 - General Fund Fire Department

Captains: M. Galloway; G. Riviera; S. Burleson  
Authorized FTE's: 25.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
405-111	Salaries - Regular	1,007,684	982,144	1,028,384
405-112	Salaries - Overtime	158,986	145,000	140,000
405-113	Salaries - Seasonal and Part-time	1,670	0	0
405-114	Salaries - Holiday Pay	40,666	40,000	45,000
405-121	Retirement - TMRS	217,858	203,550	212,342
405-122	Social Security	16,444	15,793	16,491
405-123	Worker's Compensation	18,725	18,610	20,174
405-124	Insurance - Hazard	961	0	630
405-125	Group Insurance	132,265	145,368	155,106
		<u>1,595,259</u>	<u>1,550,465</u>	<u>1,618,127</u>
<b>Contractual and Miscellaneous Services</b>				
405-211	Postage	338	500	475
405-212	Communications	6,162	7,600	5,500
405-213	Printing	857	0	475
405-214	Public Notices	840	900	850
405-215	Travel	7,878	5,500	8,250
405-220	Insurances	12,507	12,385	15,758
405-231	Equipment Rental	0	0	0
405-236	Staff Training	829	0	0
405-244	Citizen Fire Academy	0	0	5,000
405-249	Hazard Mitigation	0	50,000	50,000
405-251	Utilities	11,517	11,000	12,000
405-252	Dues and Subscriptions	6,511	5,500	5,500
405-253	Outside Professional	360	550	750
405-254	Special Services	1,427	0	0
405-255	Damage Claims	0	0	0
405-256	Laundry	6,732	4,500	5,250
405-260	Pest and Germ Control	331	375	350
		<u>56,289</u>	<u>98,810</u>	<u>110,158</u>
<b>General Services</b>				
405-311	Agriculture	12	200	200
405-312	Chemical Supplies	1,877	1,500	1,500
405-313	Books and Educational	237	2,250	700
405-314	Office Supplies	3,895	2,000	3,750
405-315	Food Supplies	6,051	5,250	5,750
405-316	Wearing Apparel	32,140	38,500	37,500
405-317	Photo and Duplicating Supplies	350	150	475
405-318	Tools and Equipment	6,508	12,000	7,500
405-321	Janitorial Supplies	3,723	3,000	3,800

Fund 01 - General Fund  
Fire Department

Public Safety  
Reports To: Bob Watson

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>General Services - Continued</b>				
405-323	Gas and Oil	26,972	30,750	30,000
405-324	Welding Supplies	468	350	700
405-326	Lube, Oil, and Gas	273	850	800
405-332	Other Supplies	8,046	9,800	8,000
		<u>90,552</u>	<u>106,600</u>	<u>100,675</u>
<b>Machinery and Equipment Maintenance</b>				
405-411	Motor Vehicle Maintenance	47,683	42,600	57,500
405-412	Machinery Maintenance	12,410	9,250	12,000
405-413	Office Equipment Maintenance	2,660	1,900	2,100
405-414	Equipment Maintenance	10,727	17,257	13,500
405-418	Software and Hardware Maintenance	15,517	10,930	6,000
405-421	Building Maintenance	9,391	7,500	10,000
405-425	Miscellaneous Repairs	421	100	0
		<u>98,809</u>	<u>89,537</u>	<u>101,100</u>
<b>Total Operating Budget</b>		<b>1,840,909</b>	<b>1,845,412</b>	<b>1,930,060</b>
<b>Capital Outlay</b>				
405-511	New Vehicles	0	0	0
405-512	Machinery and Equipment	0	0	0
405-513	Office Equipment	0	6,858	0
405-514	Other Equipment	0	11,600	0
405-521	Building Improvements	20,400	0	0
405-522	Land Improvements	0	0	0
405-530	Equipment Fund Payments	49,884	77,249	93,047
405-535	Capital Lease Purchase Payments	0	0	0
		<u>70,284</u>	<u>95,707</u>	<u>93,047</u>
<b>Total Departmental Budget</b>		<b>1,911,193</b>	<b>1,941,119</b>	<b>2,023,107</b>

# City of Borger

Fund 01 - General Fund  
*Fire Prevention*

Fire Marshal: Jason Pender  
 Authorized FTE's: 1.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
406-111	Salaries - Regular	58,287	51,495	48,304
406-112	Salaries - Overtime	5,736	10,300	5,000
406-114	Salaries - Holiday Pay	655	1,500	1,500
406-121	Retirement - TMRS	11,647	11,018	9,328
406-122	Social Security	944	945	795
406-123	Worker's Compensation	1,163	1,164	1,073
406-124	Insurance - Hazard	0	0	0
406-125	Group Insurance	5,039	5,065	5,955
		<u>83,471</u>	<u>81,487</u>	<u>71,955</u>
<b>Contractual and Miscellaneous Services</b>				
406-211	Postage	96	75	75
406-212	Communications	2,152	2,000	1,900
406-213	Printing	0	0	350
406-214	Public Notices	0	0	75
406-215	Travel	1,307	0	1,750
406-220	Insurances	403	398	498
406-252	Dues and Subscriptions	0	0	0
406-253	Outside Professional	0	0	0
406-254	Special Services	0	0	0
406-256	Laundry	176	0	225
		<u>4,134</u>	<u>2,473</u>	<u>4,873</u>
<b>General Services</b>				
406-310	Police Ammo	240	0	0
406-313	Books and Educational	1,464	1,100	1,400
406-314	Office Supplies	174	150	400
406-316	Wearing Apparel	1,114	900	700
406-317	Photo and Duplicating Supplies	144	0	250
406-318	Tools and Equipment	0	340	350
406-321	Janitorial Supplies	0	0	0
406-323	Gas and Oil	3,404	3,000	3,000
406-326	Lube, Oil, and Gas	0	0	0
406-332	Other Supplies	420	650	650
		<u>6,960</u>	<u>6,140</u>	<u>6,750</u>

Fund 01 - General Fund  
 Fire Prevention

Public Safety  
 Reports To: Bob Watson

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Machinery and Equipment Maintenance</b>				
406-411	Motor Vehicle Maintenance	477	1,750	1,000
406-412	Machinery Maintenance	31	0	0
406-413	Office Equipment Maintenance	0	0	0
406-414	Equipment Maintenance	200	3,000	500
406-418	Software and Hardware Maintenance	2,297	5,160	1,700
406-421	Building Maintenance	0	0	0
		<u>3,005</u>	<u>9,910</u>	<u>3,200</u>
<hr/>				
<b>Total Operating Budget</b>		97,570	100,010	86,778
<hr/>				
<b>Capital Outlay</b>				
406-511	New Vehicles	0	0	0
406-512	Machinery and Equipment	0	0	0
406-513	Office Equipment	0	0	0
406-514	Other Equipment	0	0	0
406-530	Equipment Fund Payments	4,038	0	0
406-535	Capital Lease Purchase Payments	0	0	0
		<u>4,038</u>	<u>0</u>	<u>0</u>
<hr/>				
<b>Total Departmental Budget</b>		101,608	100,010	86,778

# City of Borger

Fund 01 - General Fund  
Code Enforcement

Code Enf. Officer: Larry Byrd  
Authorized FTE's: 4.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
407-111	Salaries - Regular	113,403	128,469	137,414
407-112	Salaries - Overtime	89	1,800	1,000
407-113	Salaries - Part-time	10,144	17,500	12,000
407-121	Retirement - TMRS	20,375	22,657	24,222
407-122	Social Security	2,307	2,795	2,925
407-123	Worker's Compensation	3,926	4,060	3,271
407-125	Group Insurance	19,021	22,260	23,819
		<u>169,265</u>	<u>199,541</u>	<u>204,651</u>
<b>Contractual and Miscellaneous Services</b>				
407-211	Postage	2,080	1,750	1,900
407-212	Communications	2,363	3,064	2,580
407-213	Printing	0	75	100
407-214	Public Notices	467	540	200
407-215	Travel	2,250	3,350	3,750
407-220	Insurances	1,258	1,399	1,777
407-231	Machinery & Equipment Rental	0	0	0
407-251	Utilities	0	0	0
407-252	Dues and Subscriptions	170	400	225
407-253	Outside Professional	2,396	0	7,500
407-254	Special Services	155	250	225
407-255	Damage Claims	168	0	225
407-257	Contract Mowing	1,685	4,250	8,000
407-259	Refunds	0	0	0
		<u>12,992</u>	<u>15,078</u>	<u>26,482</u>
<b>General Services</b>				
407-312	Chemical Supplies	0	0	0
407-313	Books and Educational	55	0	2,500
407-314	Office Supplies	234	1,000	900
407-315	Food Supplies	0	0	0
407-316	Wearing Apparel	3,484	3,500	3,700
407-317	Photo and Duplicating Supplies	366	500	400
407-318	Tools and Equipment	1,088	1,500	2,500
407-321	Janitorial Supplies	94	50	50
407-323	Gas and Oil	12,183	12,000	11,500
407-326	Lube, Grease, and Oil	55	0	100
407-332	Other Supplies	265	1,500	500
		<u>17,824</u>	<u>20,050</u>	<u>22,150</u>

Fund 01 - General Fund  
Code Enforcement

Public Safety  
Reports To: Kenneth Petr

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Machinery and Equipment Maintenance</b>				
407-411	Motor Vehicle Maintenance	3,054	10,000	7,250
407-412	Machinery Maintenance	4,266	5,750	4,500
407-413	Office Equipment Maintenance	0	0	0
407-414	Equipment Maintenance	35	0	500
407-418	Software and Hardware Maintenance	3,055	3,000	1,500
		<u>10,410</u>	<u>18,750</u>	<u>13,750</u>
<hr/>				
<b>Total Operating Budget</b>		210,491	253,419	267,033
<hr/>				
<b>Capital Outlay</b>				
407-511	New Vehicles	0	0	0
407-512	New Equipment	0	0	0
407-513	Office Equipment	0	3,000	0
407-514	Other Equipment	0	0	0
407-521	Building Improvements	0	0	0
407-530	Equipment Fund Payments	0	3,000	2,754
407-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>6,000</u>	<u>2,754</u>
<hr/>				
<b>Total Departmental Budget</b>		210,491	259,419	269,787

# City of Borger

Fund 01 - General Fund  
*Wild Land Fire Department*

Captains: M. Galloway; G. Riviera; S. Burleson

Authorized FTE's: 0.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
408-111	Salaries - Regular	0	0	0
408-112	Salaries - Overtime	2,173	0	0
408-113	Salaries - Seasonal and Part-time	0	0	0
408-114	Salaries - Holiday Pay	0	0	0
408-121	Retirement - TMRS	767	0	0
408-122	Social Security	64	0	0
408-123	Worker's Compensation	591	0	0
408-124	Insurance - Hazard	0	0	0
408-125	Group Insurance	537	0	0
		<hr/> 4,132	0	0
<b>Contractual and Miscellaneous Services</b>				
408-211	Postage	0	0	0
408-212	Communications	51	0	0
408-213	Printing	0	0	0
408-214	Public Notices	0	0	0
408-215	Travel	0	0	0
408-220	Insurances	0	0	0
408-231	Equipment Rental	0	0	0
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
		<hr/> 51	0	0
<b>General Services</b>				
408-312	Chemical Supplies	0	0	0
408-313	Books and Educational	0	0	0
408-314	Office Supplies	0	0	0
408-315	Food Supplies	0	0	0
408-316	Wearing Apparel	0	0	0
408-317	Photo and Duplicating Supplies	0	0	0
408-318	Tools and Equipment	842	0	0
408-321	Janitorial Supplies	0	0	0

Fund 01 - General Fund  
Wild Land Fire Department

Public Safety  
Reports To: Bob Watson

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>General Services - Continued</b>				
408-323	Gas and Oil	0	0	0
408-324	Welding Supplies	0	0	0
408-326	Lube, Oil, and Gas	0	0	0
408-332	Other Supplies	0	0	0
		842	0	0
<b>Machinery and Equipment Maintenance</b>				
408-411	Motor Vehicle Maintenance	465	0	0
408-412	Machinery Maintenance	0	0	0
408-413	Office Equipment Maintenance	0	0	0
408-414	Equipment Maintenance	961	0	0
408-418	Software and Hardware Maintenance	0	0	0
408-421	Building Maintenance	0	0	0
408-425	Miscellaneous Repairs	0	0	0
		1,426	0	0
<b>Total Operating Budget</b>		6,451	0	0
<b>Capital Outlay</b>				
408-511	New Vehicles	0	0	0
408-512	Machinery and Equipment	0	0	0
408-513	Office Equipment	0	0	0
408-514	Other Equipment	0	0	0
408-522	Land Improvements	0	0	0
408-530	Equipment Fund Payments	0	0	0
408-535	Capital Lease Purchase Payments	0	0	0
		0	0	0
<b>Total Departmental Budget</b>		6,451	0	0

# City of Borger

Fund 01 - General Fund  
 Park Department

Superintendent: Martin Crump  
 Authorized FTE's: 8.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
409-111	Salaries - Regular	225,173	227,251	243,107
409-112	Salaries - Overtime	6,163	6,000	6,000
409-113	Salaries - Seasonal and Part-time	15,864	8,000	9,000
409-114	Salaries - Holiday Pay	465	1,000	1,000
409-121	Retirement - TMRS	41,604	42,306	43,594
409-122	Social Security	4,541	4,208	4,315
409-123	Worker's Compensation	5,366	5,208	5,563
409-125	Group Insurance	44,909	50,983	53,349
		<u>344,085</u>	<u>344,956</u>	<u>365,928</u>
<b>Contractual and Miscellaneous Services</b>				
409-211	Postage	212	100	225
409-212	Communications	1,598	1,850	1,020
409-213	Printing	0	250	225
409-214	Public Notices	324	400	375
409-215	Travel	2,071	1,250	1,200
409-220	Insurances	3,740	3,952	5,148
409-231	Equipment and Land Rental	1,481	0	900
409-251	Utilities	41,573	42,500	38,500
409-252	Dues and Subscriptions	61	0	200
409-253	Outside Professional	404	2,000	500
409-254	Special Services	4,335	3,750	4,000
409-255	Damage Claims	0	0	0
409-257	Contract Mowing	0	0	0
409-259	Refunds	0	0	0
409-260	Pest and Germ Control	2,867	2,900	2,700
409-262	Janitorial Service	0	0	0
409-263	Contract Labor	0	0	0
409-265	Vector Control	630	0	3,250
		<u>59,296</u>	<u>58,952</u>	<u>58,243</u>
<b>General Services</b>				
409-305	Huber Park Agriculture	0	0	0
409-306	Huber Park Chemicals	200	0	0
409-311	Agriculture	3,476	2,000	7,500
409-312	Chemical Supplies	1,638	1,100	1,250
409-313	Books and Educational	190	0	0
409-314	Office Supplies	895	500	500
409-315	Food Supplies	1,493	1,700	1,200
409-316	Wearing Apparel	7,594	8,000	7,400

Fund 01 - General Fund  
Park Department

Culture & Recreation  
Reports To: Ted Dodd

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>General Services - Continued</b>				
409-317	Photo and Duplicating Supplies	122	0	0
409-318	Tools and Equipment	4,156	6,000	3,750
409-321	Janitorial Supplies	4,883	4,500	3,500
409-323	Gas and Oil	28,256	25,000	27,000
409-324	Welding Supplies	665	600	650
409-326	Lube, Grease, and Oil	16	150	150
409-332	Other Supplies	3,660	5,000	3,800
		<u>57,244</u>	<u>54,550</u>	<u>56,700</u>
<b>Machinery and Equipment Maintenance</b>				
409-411	Motor Vehicle Maintenance	6,276	7,000	6,000
409-412	Machinery Maintenance	9,699	11,000	9,000
409-413	Office Equipment Maintenance	0	150	150
409-414	Equipment Maintenance	285	500	500
409-415	Playground Equipment	0	0	1,000
409-416	Park Equipment	1,423	3,000	3,000
409-421	Building Maintenance	4,662	3,500	4,000
409-422	Rights of Way	0	0	0
409-425	Miscellaneous Repairs	0	0	0
409-426	Light System	0	10,000	1,750
409-427	Park Improvements Maintenance	35,498	40,000	40,000
		<u>57,843</u>	<u>75,150</u>	<u>65,400</u>
<b>Total Operating Budget</b>		<b>518,468</b>	<b>533,608</b>	<b>546,271</b>
<b>Capital Outlay</b>				
409-511	New Vehicles	0	0	0
409-512	Machinery and Equipment	0	0	0
409-513	Office Equipment	0	0	0
409-514	Other Equipment	0	4,894	0
409-515	Playground Equipment	0	0	0
409-516	Park Equipment	0	0	0
409-518	Park Special Projects	54,468	0	0
409-527	Park Improvement	0	0	0
409-530	Equipment Fund Payments	10,522	20,445	10,794
409-535	Capital Lease Purchase Payments	0	0	0
		<u>64,990</u>	<u>25,339</u>	<u>10,794</u>
<b>Total Departmental Budget</b>		<b>583,458</b>	<b>558,947</b>	<b>557,065</b>

# City of Borger

## Fund 01 - General Fund Planning and Zoning

Director: Kenneth Petr  
Authorized FTE's: 2.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
410-111	Salaries - Regular	109,417	114,461	119,168
410-112	Salaries - Overtime	0	0	500
410-113	Salaries - Seasonal and Part-time	5,580	5,500	7,000
410-121	Retirement - TMRS	19,628	20,118	20,942
410-122	Social Security	1,999	2,241	2,271
410-123	Worker's Compensation	262	272	291
410-125	Group Insurance	10,116	11,330	11,909
		<u>147,002</u>	<u>153,922</u>	<u>162,081</u>
<b>Contractual and Miscellaneous Services</b>				
410-211	Postage	501	700	900
410-212	Communications	3,712	3,550	2,920
410-213	Printing	0	0	200
410-214	Public Notices	1,607	1,500	1,400
410-215	Travel	2,397	2,500	3,000
410-220	Insurances	663	682	868
410-223	Bonds	0	0	0
410-231	Equipment & Land Rental	0	0	0
410-250	Lighting Fixture Rental	278,123	270,800	279,600
410-252	Dues and Subscriptions	500	695	600
410-253	Outside Professional	3,594	1,000	3,750
410-254	Special Services	0	0	400
410-255	Damage Claims	0	0	0
410-257	Contract Mowing	0	0	0
410-275	Collection Fee Charges	125	100	100
		<u>291,222</u>	<u>281,527</u>	<u>293,738</u>
<b>General Services</b>				
410-313	Books and Educational	731	750	700
410-314	Office Supplies	1,333	1,650	1,250
410-316	Wearing Apparel	0	0	0
410-317	Photo and Duplicating Supplies	2,265	2,000	2,250
410-318	Tools and Equipment	13	0	0
410-321	Janitorial Supplies	0	0	0
410-323	Gas and Oil	2,181	1,700	2,100
410-332	Other Supplies	226	500	200
		<u>6,749</u>	<u>6,600</u>	<u>6,500</u>

Fund 01 - General Fund  
*Planning and Zoning*

General Government  
 Reports To: Kenneth Petr

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Machinery and Equipment Maintenance</b>				
410-411	Motor Vehicle Maintenance	203	750	750
410-412	Machinery Maintenance	0	0	0
410-413	Office Equipment Maintenance	4,976	5,550	6,000
410-414	Equipment Maintenance	0	0	0
410-417	Access TV Channel	0	0	0
410-418	Software and Hardware Maintenance	5,809	2,800	2,160
		<u>10,988</u>	<u>9,100</u>	<u>8,910</u>
<hr/>				
<b>Total Operating Budget</b>		455,961	451,149	471,229
<hr/>				
<b>Capital Outlay</b>				
410-511	New Vehicles	0	0	0
410-513	Office Equipment	0	0	0
410-514	Street Lighting Fixtures	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<hr/>				
<b>Total Departmental Budget</b>		455,961	451,149	471,229

# City of Borger

Fund 01 - General Fund  
*Police Department*

Capt.: B. Roberts; Lt's.: B. Griffin, J. Whisler, & J. Hundley

Authorized FTE's: 29.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
411-111	Salaries - Regular	1,219,131	1,240,000	1,346,947
411-112	Salaries - Overtime	160,380	150,000	140,000
411-113	Salaries - Seasonal and Part-time	16,728	20,000	20,000
411-114	Salaries - Holiday Pay	31,592	37,000	38,000
411-121	Retirement - TMRS	253,610	256,406	266,866
411-122	Social Security	21,394	23,859	23,642
411-123	Worker's Compensation	27,677	29,041	29,117
411-124	Insurance - Hazard	1,191	0	1,050
411-125	Group Insurance	151,497	165,159	182,021
411-126	Law Enforcement Liability	18,153	18,155	18,722
		<u>1,901,353</u>	<u>1,939,620</u>	<u>2,066,365</u>
<b>Contractual and Miscellaneous Services</b>				
411-209	Canine Care	0	15,340	5,675
411-210	Printed Forms	869	900	700
411-211	Postage	2,345	1,750	1,800
411-212	Communications	27,973	41,348	38,500
411-213	Printing	226	400	1,250
411-214	Public Notices	772	2,750	700
411-215	Travel	14,920	22,500	15,000
411-218	County Care of Prisoners	0	0	0
411-220	Insurances	11,607	12,955	15,276
411-223	Bonds	0	0	0
411-231	Equipment Rental	0	0	0
411-236	Staff Training	40	0	0
411-240	Police Community Relations	0	0	500
411-241	Police Training	1,465	1,750	4,500
411-244	Citizen Police Academy	0	0	5,000
411-251	Utilities	14,114	13,000	14,000
411-252	Dues and Subscriptions	3,246	1,300	3,800
411-253	Outside Professional	2,759	10,000	8,500
411-254	Special Services	775	500	750
411-255	Damage Claims	0	0	0
411-256	Laundry	9,802	9,000	10,000
411-258	Dare Expenses	0	0	0
411-260	Pest and Germ Control	300	350	300
411-261	Change Fund	0	0	0
411-262	Janitorial Service	0	0	0
		<u>91,213</u>	<u>133,843</u>	<u>126,251</u>

Fund 01 - General Fund  
Police Department

Public Safety  
Reports To: Jimmy Adams

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>General Services</b>				
411-310	Police Ammunition	9,432	9,250	12,000
411-312	Chemical Supplies	256	250	1,000
411-313	Books and Educational	684	700	1,250
411-314	Office Supplies	1,277	6,000	4,500
411-315	Food Supplies	9,578	10,500	11,000
411-316	Wearing Apparel	17,682	21,000	19,000
411-317	Photo and Duplicating Supplies	1,336	50	2,250
411-318	Tools and Equipment	68	3,960	7,565
411-320	Lab Supplies	656	2,600	3,000
411-321	Janitorial Supplies	2,700	3,500	2,250
411-323	Gas and Oil	62,430	66,000	70,000
411-326	Lube, Grease, and Oil	0	0	0
411-332	Other Supplies	10,309	9,000	6,250
		116,408	132,810	140,065
<b>Machinery and Equipment Maintenance</b>				
411-411	Motor Vehicle Maintenance	39,420	21,000	22,500
411-412	Machinery Maintenance	2,090	1,000	1,500
411-413	Office Equipment Maintenance	2,509	4,252	5,000
411-414	Equipment Maintenance	5,973	5,800	7,900
411-418	Software and Hardware Maintenance	38,036	41,424	37,495
411-421	Building Maintenance	10,174	0	12,000
		98,202	73,476	86,395
<b>Total Operating Budget</b>		2,207,176	2,279,749	2,419,076
<b>Capital Outlay</b>				
411-511	New Vehicles	0	0	0
411-512	Machinery & Equipment	0	0	0
411-513	Office Equipment	0	0	0
411-514	Other Equipment	0	129,217	42,770
411-519	Grant for Police Equipment	0		
411-521	Building Improvements	42,994	0	0
411-530	Equipment Fund Payments	93,764	126,279	150,978
411-535	Capital Lease Purchase Payments	29,321	7,250	0
		166,079	262,746	193,748
<b>Total Departmental Budget</b>		2,373,255	2,542,495	2,612,824

# City of Borger

Fund 01 - General Fund  
Public Works Director

Assistant to Director: Ralph Earles  
Authorized FTE's: 4.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
412-111	Salaries - Regular	181,038	168,688	204,925
412-112	Salaries - Overtime	5,173	200	1,500
412-113	Salaries - Seasonal and Part-time	0	13,000	12,000
412-114	Salaries - Holiday Pay	139	250	500
412-121	Retirement - TMRS	33,728	31,805	36,124
412-122	Social Security	2,662	3,440	3,918
412-123	Worker's Compensation	440	446	5,857
412-125	Group Insurance	21,189	22,852	26,411
		<u>244,369</u>	<u>240,681</u>	<u>291,235</u>
<b>Contractual and Miscellaneous Services</b>				
412-211	Postage	15	500	400
412-212	Communications	3,363	3,400	2,600
412-213	Printing	60	350	300
412-214	Public Notices	0	400	0
412-215	Travel	4,131	5,950	4,750
412-220	Insurances	1,278	1,463	1,848
412-252	Dues and Subscriptions	1,351	700	650
412-253	Outside Professional	195	325	300
412-254	Special Services	53	0	0
412-255	Damage Claims	0	600	0
		<u>10,446</u>	<u>13,688</u>	<u>10,848</u>
<b>General Services</b>				
412-313	Books and Educational	13	75	150
412-314	Office Supplies	2,643	4,000	3,250
412-316	Wearing Apparel	3,022	5,300	4,000
412-317	Photo and Duplicating Supplies	5	50	50
412-318	Tools and Equipment	2,951	3,100	2,750
412-321	Janitorial Supplies	336	300	300
412-323	Gas and Oil	7,888	6,500	6,250
412-324	Welding Supplies	0	0	0
412-331	Safety Program	871	1,250	800
412-332	Other Supplies	2,809	2,500	2,750
		<u>20,538</u>	<u>23,075</u>	<u>20,300</u>

Fund 01 - General Fund  
Public Works Director

Public Works  
Reports To: Ted Dodd

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Machinery and Equipment Maintenance</b>				
412-411	Motor Vehicle Maintenance	5,392	3,250	4,500
412-412	Machinery Maintenance	4,740	3,750	3,500
412-413	Office Equipment Maintenance	2,661	2,500	3,000
412-414	Equipment Maintenance	1,637	750	900
412-418	Software and Hardware Maintenance	6,093	5,000	2,000
		<u>20,523</u>	<u>15,250</u>	<u>13,900</u>
<hr/>				
<b>Total Operating Budget</b>		295,876	292,694	336,283
<hr/>				
<b>Capital Outlay</b>				
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	9,079	22,352	22,008
412-535	Capital Lease Purchase Payments	0	0	0
		<u>9,079</u>	<u>22,352</u>	<u>22,008</u>
<hr/>				
<b>Total Departmental Budget</b>		304,955	315,046	358,291

# City of Borger

## Fund 01 - General Fund Recreation / Community Centers

Youth Coordinator: Annadon Keys

Authorized FTE's: 0.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
413-111	Salaries - Regular	0	0	0
413-112	Salaries - Overtime	443	1,000	1,000
413-113	Salaries - Seasonal	52,050	50,000	55,000
413-121	Retirement - TMRS	0	0	0
413-122	Social Security	4,015	4,037	4,284
413-123	Worker's Compensation	780	873	1,202
413-125	Group Insurance	0	0	0
		<u>57,288</u>	<u>55,910</u>	<u>61,486</u>
<b>Contractual and Miscellaneous Services</b>				
413-211	Postage	21	0	50
413-212	Communications	1,214	1,125	1,200
413-213	Printing	0	0	50
413-214	Public Notices	0	0	100
413-215	Travel	0	275	0
413-216	Auto Allowance	0	0	0
413-220	Insurances	578	429	616
413-231	Equipment Rental	280	1,200	750
413-251	Utilities	6,510	6,000	5,500
413-252	Dues and Subscriptions	0	0	0
413-253	Outside Professional	960	0	750
413-254	Special Services	971	1,300	2,250
413-259	Refunds	0	0	0
413-260	Pest & Germ Control	1,240	1,200	1,250
413-261	Change Fund	0	0	0
413-262	Janitorial Service	0	0	0
		<u>11,774</u>	<u>11,529</u>	<u>12,516</u>
<b>General Services</b>				
413-313	Books and Educational	0	0	0
413-314	Office Supplies	271	100	250
413-315	Food Supplies	5,064	6,000	4,000
413-316	Wearing Apparel	399	500	750
413-317	Photo and Duplicating	0	0	75
413-321	Janitorial Supplies	229	900	500
413-323	Gas and Oil	1,804	4,000	2,500
413-332	Other Supplies	1,802	5,000	3,000
		<u>9,569</u>	<u>16,500</u>	<u>11,075</u>

Fund 01 - General Fund  
Recreation / Community Centers

Culture & Recreation  
Reports To: Eddie Edwards

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Machinery and Equipment Maintenance</b>				
413-412	Machinery Maintenance	0	0	0
413-413	Office Equipment Maintenance	81	0	0
413-418	Software and Hardware Maintenance	0	400	0
413-421	Building Maintenance	249	9,500	2,500
413-425	Miscellaneous Repairs	0	0	750
		<u>330</u>	<u>9,900</u>	<u>3,250</u>
<b>Total Operating Budget</b>		78,961	93,839	88,327
<b>Capital Outlay</b>				
413-513	Office Equipment	0	0	0
413-514	Other Equipment	0	0	0
413-521	Building Improvements	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Departmental Budget</b>		78,961	93,839	88,327

# City of Borger

## Fund 01 - General Fund Refuse Collection

Superintendent: David Arthur  
Authorized FTE's: 8.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
414-111	Salaries - Regular	249,291	240,666	263,545
414-112	Salaries - Overtime	12,290	12,500	14,000
414-113	Salaries - Seasonal and Part-time	0	0	0
414-114	Salaries - Holiday Pay	0	0	0
414-121	Retirement - TMRS	47,077	44,192	48,570
414-122	Social Security	3,713	3,910	4,024
414-123	Worker's Compensation	7,922	7,777	8,309
414-125	Group Insurance	42,234	44,349	48,933
		<u>362,527</u>	<u>353,394</u>	<u>387,381</u>
<b>Contractual and Miscellaneous Services</b>				
414-200	Sanitary Landfill	0	0	0
414-211	Postage	0	40	40
414-212	Communications	2,194	2,300	1,440
414-213	Printing	0	900	125
414-214	Public Notices	0	1,600	750
414-215	Travel	526	1,600	800
414-220	Insurances	13,753	11,642	13,688
414-231	Equipment Rental	0	0	0
414-252	Dues and Subscriptions	12	0	100
414-253	Outside Professional	819	500	700
414-254	Special Services	155	750	150
414-255	Damage Claims	131	1,250	500
414-260	Pest and Germ Control	0	0	0
414-275	Collection Fee Charges	0	0	0
		<u>17,590</u>	<u>20,582</u>	<u>18,293</u>
<b>General Services</b>				
414-312	Chemical Supplies	0	0	50
414-313	Books and Educational	0	0	0
414-314	Office Supplies	154	150	150
414-315	Food Supplies	0	0	0
414-316	Wearing Apparel	5,039	6,450	5,250
414-317	Photo and Duplicating Supplies	0	0	0
414-318	Tools and Equipment	367	800	475
414-321	Janitorial Supplies	765	1,000	850
414-322	Street and Sign Marking	0	0	0
414-323	Gas and Oil	102,943	88,500	90,000
414-324	Welding Supplies	0	100	75
414-326	Lube, Grease, and Oil	0	0	75
414-332	Other Supplies	1,038	1,250	900
		<u>110,306</u>	<u>98,250</u>	<u>97,825</u>

Fund 01 - General Fund  
 Refuse Collection

Public Works  
 Reports To: Ted Dodd

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Machinery and Equipment Maintenance</b>				
414-411	Motor Vehicle Maintenance	54,173	60,000	58,000
414-412	Machinery Maintenance	1,309	4,000	4,000
414-413	Office Equipment Maintenance	0	0	50
414-414	Equipment Maintenance	790	600	600
414-418	Software and Hardware Maintenance	1,098	1,750	750
414-421	Building Maintenance	0	0	0
414-422	Rights of Way	0	0	0
414-425	Miscellaneous Repairs	0	0	0
		<u>57,370</u>	<u>66,350</u>	<u>63,400</u>
<b>Total Operating Budget</b>				
		547,793	538,576	566,899
<b>Capital Outlay</b>				
414-511	New Vehicles	0	0	0
414-512	Machinery and Equipment	0	0	0
414-513	Office Equipment	0	0	0
414-514	Other Equipment	0	1,250	0
414-521	Building Improvements	0	0	0
414-530	Equipment Fund Payments	86,287	93,808	131,947
414-535	Capital Lease Purchase Payments	0	0	0
		<u>86,287</u>	<u>95,058</u>	<u>131,947</u>
<b>Total Departmental Budget</b>				
		634,080	633,634	698,846

# City of Borger

## Fund 01 - General Fund Street and Alley Maintenance

Supervisor: Doug Tipton

Authorized FTE's: 8.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
415-111	Salaries - Regular	251,797	245,863	227,796
415-112	Salaries - Overtime	5,196	5,000	6,000
415-113	Salaries - Seasonal and Part-time	5,317	0	0
415-121	Retirement - TMRS	46,085	44,426	40,914
415-122	Social Security	4,126	3,681	3,390
415-123	Worker's Compensation	14,971	14,137	12,567
415-125	Group Insurance	42,719	44,521	41,682
		<u>370,211</u>	<u>357,628</u>	<u>332,349</u>
<b>Contractual and Miscellaneous Services</b>				
415-211	Postage	0	0	50
415-212	Communications	1,401	2,008	2,150
415-213	Printing	0	0	150
415-214	Public Notices	432	350	0
415-215	Travel	1,039	4,250	3,750
415-220	Insurances	7,670	7,942	8,458
415-231	Equipment Rental	2,966	670	2,000
415-251	Utilities	0	0	0
415-252	Dues and Subscriptions	162	0	200
415-253	Outside Professional	3,549	5,000	3,750
415-254	Special Services	465	300	500
415-255	Damage Claims	0	0	500
415-260	Pest and Germ Control	0	0	0
		<u>17,684</u>	<u>20,520</u>	<u>21,508</u>
<b>General Services</b>				
415-312	Chemical Supplies	4,994	1,000	1,250
415-313	Books and Educational	190	0	0
415-314	Office Supplies	630	100	250
415-315	Food Supplies	824	1,300	850
415-316	Wearing Apparel	8,211	8,150	7,750
415-317	Photo and Duplicating Supplies	0	150	150
415-318	Tools and Equipment	2,294	2,750	2,750
415-321	Janitorial Supplies	137	700	650
415-322	Street and Sign Marking	15,690	14,250	10,500
415-323	Gas and Oil	53,343	43,000	42,500
415-324	Welding Supplies	0	100	0
415-326	Lube, Grease, and Oil	0	0	200
415-332	Other Supplies	1,211	1,000	1,100
		<u>87,524</u>	<u>72,500</u>	<u>67,950</u>

Fund 01 - General Fund  
Street and Alley Maintenance

Public Works  
Reports To: Ted Dodd

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Machinery and Equipment Maintenance</b>				
415-411	Motor Vehicle Maintenance	18,095	26,000	23,500
415-412	Machinery Maintenance	37,842	32,500	29,000
415-413	Office Equipment Maintenance	30	0	0
415-414	Equipment Maintenance	145	1,500	1,500
415-418	Software and Hardware Maintenance	1,398	1,250	750
415-422	Rights of Way	260,608	300,000	325,000
415-430	Alley Paving Projects	(5,652)	0	0
		<u>312,466</u>	<u>361,250</u>	<u>379,750</u>
<b>Total Operating Budget</b>				
		787,885	811,898	801,557
<b>Capital Outlay</b>				
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	0
415-530	Equipment Fund Payments	66,833	53,605	73,831
415-535	Capital Lease Purchase Payments	0	0	0
		<u>66,833</u>	<u>53,605</u>	<u>73,831</u>
<b>Total Departmental Budget</b>				
		854,718	865,503	875,388

# City of Borger

Fund 01 - General Fund  
Johnson Park Youth Center

Supervisor: Annadon Keys  
Authorized FTE's: 3.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
416-111	Salaries - Regular	75,970	110,193	118,583
416-112	Salaries - Overtime	5,819	6,000	8,000
416-113	Salaries - Seasonal and Part-time	123,719	120,000	120,000
416-114	Salaries - Holiday Pay	0	1,000	1,000
416-121	Retirement - TMRS	15,645	21,034	22,152
416-122	Social Security	10,427	12,760	11,030
416-123	Workers Compensation	3,514	4,266	5,316
416-125	Group Insurance	9,986	16,945	17,864
		<u>245,080</u>	<u>292,198</u>	<u>303,945</u>
<b>Contractual and Miscellaneous Services</b>				
416-211	Postage	78	225	275
416-212	Communications	2,261	2,746	2,400
416-213	Printing	77	0	200
416-214	Public Notices	449	1,000	850
416-215	Travel	2,152	6,800	6,000
416-220	Insurances	6,410	14,278	8,306
416-231	Equipment Rental	280	500	500
416-251	Utilities	27,188	23,500	23,750
416-253	Outside Professional	1,760	1,000	750
416-254	Special Services	1,513	3,250	3,500
416-259	Refunds	0	0	100
416-260	Pest and Germ Control	980	1,000	900
416-261	Change Fund	0	0	0
416-263	Contract Labor	15,803	16,000	17,500
416-275	Collection Fees	345	500	300
		<u>59,296</u>	<u>70,799</u>	<u>65,331</u>
<b>General Services</b>				
416-311	Agriculture	0	0	0
416-312	Chemical Supplies	6,610	6,750	7,250
416-313	Books and Educational	675	2,000	150
416-314	Office Supplies	2,361	2,250	2,000
416-315	Food Supplies	20,672	20,000	21,500
416-316	Wearing Apparel	2,266	3,000	3,000
416-317	Photo and Duplicating Supplies	1,133	800	1,500
416-318	Tools and Equipment	3,701	5,500	3,250
416-321	Janitorial Supplies	4,458	3,000	4,250
416-323	Gas and Oil	4,900	1,750	2,250
416-332	Other Supplies	13,523	11,500	11,000
		<u>60,299</u>	<u>56,550</u>	<u>56,150</u>

Fund 01 - General Fund  
Johnson Park Youth Center

Culture & Recreation  
Reports To: Eddie Edwards

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Machinery and Equipment</b>				
416-411	Motor Vehicle Maintenance	578	1,500	1,500
416-412	Machinery Maintenance	3,164	1,500	1,000
416-414	Equipment Maintenance	1,256	4,750	6,500
416-418	Software and Hardware Maintenance	3,366	3,420	1,500
416-421	Building Maintenance	13,528	12,000	13,500
416-425	Miscellaneous Repairs	5,171	2,950	2,250
		<u>27,063</u>	<u>26,120</u>	<u>26,250</u>
<b>Total Operating Budget</b>				
		391,738	445,667	451,676
<b>Capital Outlay</b>				
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	13,900
416-521	Building Improvements	0	0	0
416-530	Equipment Fund Payments	15,953	16,296	6,039
		<u>15,953</u>	<u>16,296</u>	<u>19,939</u>
<b>Total Departmental Budget</b>				
		407,691	461,963	471,615

# City of Borger

Fund 01 - General Fund  
*Recycling Center*

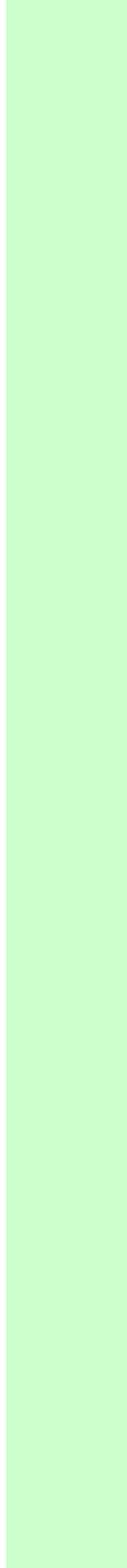
Superintendent: David Arthur  
 Authorized FTE's: 0.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
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
		<hr/>	<hr/>	<hr/>
		0	0	0
<b>Contractual and Miscellaneous Services</b>				
417-211	Postage	0	0	0
417-213	Printing	0	0	0
417-214	Public Notices	0	0	0
417-215	Travel	0	0	0
417-220	Insurances	0	0	0
417-231	Equipment and Land Rental	0	0	0
417-251	Utilities	0	0	0
417-252	Dues and Subscriptions	0	0	0
417-253	Outside Professional	0	0	0
417-254	Special Services	31,924	15,000	0
		<hr/>	<hr/>	<hr/>
		31,924	15,000	0
<b>General Services</b>				
417-312	Chemical Supplies	0	0	0
417-313	Books and Educational	0	0	0
417-316	Wearing Apparel	0	0	0
417-332	Other Supplies	0	0	0
		<hr/>	<hr/>	<hr/>
		0	0	0
<b>Machinery and Equipment Maintenance</b>				
417-421	Building Maintenance	0	0	0
		<hr/>	<hr/>	<hr/>
		0	0	0
<b>Total Operating Budget</b>		<hr/>	<hr/>	<hr/>
		31,924	15,000	0
<b>Capital Outlay</b>				
417-530	Equipment Fund Payments	0	0	0
		<hr/>	<hr/>	<hr/>
		0	0	0
<b>Total Departmental Budget</b>		<hr/>	<hr/>	<hr/>
		31,924	15,000	0

Fund 01 - General Fund  
*Recycling Center*

Public Works  
Reports To: Ted Dodd

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
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# City of Borger

Fund 01 - General Fund  
Municipal Court

Municipal Judge: Jack Worsham  
Authorized FTE's: 3.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
419-111	Salaries - Regular	114,251	115,992	130,382
419-112	Salaries - Overtime	2,207	4,000	5,000
419-113	Salaries - Seasonal and Part-time	0	0	0
419-121	Retirement - TMRS	20,926	21,949	23,692
419-122	Social Security	1,652	1,943	1,963
419-123	Worker's Compensation	294	294	901
419-125	Group Insurance	13,934	15,695	17,864
		<u>153,264</u>	<u>159,873</u>	<u>179,802</u>
<b>Contractual and Miscellaneous Services</b>				
419-211	Postage	1,495	1,300	1,400
419-212	Communications	2,015	3,218	2,500
419-213	Printing	94	50	100
419-214	Public Notices	400	1,150	1,250
419-215	Travel	5,413	5,700	5,000
419-216	Auto Allowance	0	0	0
419-218	County Care of Prisoners	0	0	0
419-220	Insurances	172	411	616
419-223	Bonds	0	0	0
419-239	Municipal Court Costs	104,151	117,500	125,000
419-252	Dues and Subscriptions	236	180	150
419-253	Outside Professional	68,400	54,400	57,400
419-254	Special Services	0	0	0
419-259	Refunds	0	0	0
419-261	Change Fund	0	100	0
419-275	Collection Fees	26,503	34,500	34,200
		<u>208,879</u>	<u>218,509</u>	<u>227,616</u>
<b>General Services</b>				
419-313	Books and Educational	0	0	75
419-314	Office Supplies	2,660	3,300	2,750
419-316	Wearing Apparel	457	400	300
419-317	Photo and Duplicating Supplies	260	50	300
419-321	Janitorial Supplies	0	0	0
419-332	Other Supplies	149	250	225
		<u>3,526</u>	<u>4,000</u>	<u>3,650</u>

Fund 01 - General Fund  
Municipal Court

Public Safety  
Reports To: Scott Radach

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Machinery and Equipment</b>				
419-413	Office Equipment Maintenance	270	400	350
419-414	Equipment Maintenance	0	0	0
419-418	Software and Hardware Maintenance	11,205	9,617	10,500
		<u>11,475</u>	<u>10,017</u>	<u>10,850</u>
<b>Total Operating Budget</b>				
		377,144	392,399	421,918
<b>Capital Outlay</b>				
419-513	Office Equipment	0	0	0
419-514	Other Equipment	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Departmental Budget</b>				
		377,144	392,399	421,918

# City of Borger

## Fund 01 - General Fund Transfer Station

Superintendent: David Arthur

Authorized FTE's: 6.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
420-111	Salaries - Regular	164,774	166,527	199,689
420-112	Salaries - Overtime	8,765	12,000	12,000
420-113	Salaries - Seasonal and Part-time	0	0	7,500
420-121	Retirement - TMRS	31,212	31,242	37,046
420-122	Social Security	1,975	2,409	3,183
420-123	Worker's Compensation	5,346	5,330	6,441
420-125	Group Insurance	29,111	31,714	39,616
		<u>241,183</u>	<u>249,222</u>	<u>305,475</u>
<b>Contractual and Miscellaneous Services</b>				
420-200	Sanitary Landfill	497,863	512,000	511,500
420-211	Postage	21	50	50
420-212	Communications	1,286	2,140	1,940
420-213	Printing	0	0	0
420-214	Public Notices	0	200	150
420-215	Travel	(17)	400	1,000
420-220	Insurances	7,405	7,429	9,327
420-231	Equipment Rental	762	1,000	1,000
420-251	Utilities	16,891	17,500	17,250
420-252	Dues and Subscriptions	425	0	0
420-253	Outside Professional	195	500	0
420-254	Special Services	415	300	14,000
420-255	Damage Claims	0	0	500
420-260	Pest and Germ Control	180	250	250
420-275	Collection Fees	230	300	300
		<u>525,656</u>	<u>542,069</u>	<u>557,267</u>
<b>General Services</b>				
420-311	Agriculture	0	100	200
420-312	Chemical Supplies	0	0	0
420-313	Books and Educational	0	0	0
420-314	Office Supplies	1,586	700	900
420-315	Food Supplies	500	500	500
420-316	Wearing Apparel	11,226	12,400	11,000
420-317	Photo and Duplicating Supplies	3	25	0
420-318	Tools and Equipment	392	1,150	1,250
420-321	Janitorial Supplies	1,284	2,500	1,500

Fund 01 - General Fund  
Transfer Station

Public Works  
Reports To: Ted Dodd

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>General Services - Continued</b>				
420-323	Gas and Oil	32,748	46,000	37,500
420-324	Welding Supplies	0	0	100
420-326	Lube, Grease, and Oil	0	100	200
420-332	Other Supplies	2,715	3,000	1,750
		<u>50,454</u>	<u>66,475</u>	<u>54,900</u>
<b>Machinery and Equipment Maintenance</b>				
420-411	Motor Vehicle Maintenance	20,732	27,500	21,000
420-412	Machinery Maintenance	22,174	27,000	17,000
420-414	Equipment Maintenance	9,830	5,000	6,500
420-418	Software and Hardware Maintenance	1,243	5,920	1,000
420-421	Building Maintenance	2,548	4,400	3,750
420-422	Rights of Way	0	0	0
420-425	Miscellaneous Repairs	0	0	0
		<u>56,527</u>	<u>69,820</u>	<u>49,250</u>
<b>Total Operating Budget</b>		<b>873,820</b>	<b>927,586</b>	<b>966,892</b>
<b>Capital Outlay</b>				
420-511	New Vehicles	0	0	0
420-512	Machinery and Equipment	0	0	0
420-513	Office Equipment	0	0	0
420-514	Other Equipment	0	0	0
420-521	Building Improvements	0	0	0
420-530	Equipment Fund Payments	56,337	33,044	32,604
420-535	Capital Lease Purchase Payments	0	0	0
		<u>56,337</u>	<u>33,044</u>	<u>32,604</u>
<b>Total Departmental Budget</b>		<b>930,157</b>	<b>960,630</b>	<b>999,496</b>

# City of Borger

Fund 01 - General Fund  
*Vehicle Service Center*

Garage Supervisor: Donald Taylor  
 Authorized FTE's: 3.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
421-111	Salaries - Regular	98,701	100,860	110,954
421-112	Salaries - Overtime	3,393	3,000	6,000
421-113	Salaries - Seasonal and Part-time	0	5,000	5,000
421-114	Holiday Pay	0	250	0
421-121	Retirement - TMRS	18,458	18,700	20,467
421-122	Social Security	1,404	2,314	2,078
421-123	Worker's Compensation	2,366	2,412	2,525
421-125	Group Insurance	18,665	20,319	20,456
		<u>142,987</u>	<u>152,855</u>	<u>167,480</u>
<b>Contractual and Miscellaneous Services</b>				
421-211	Postage	33	0	50
421-212	Communications	2,572	3,286	2,000
421-213	Printing	0	0	50
421-214	Public Notices	0	0	0
421-215	Travel	266	250	500
421-220	Insurances	2,355	2,807	3,889
421-231	Equipment Rental	0	0	0
421-251	Utilities	12,040	13,500	13,000
421-252	Dues and Subscriptions	12	0	0
421-253	Outside Professional	633	250	750
421-254	Special Services	0	0	0
421-260	Pest and Germ Control	320	350	350
421-262	Janitorial Service	0	0	0
		<u>18,231</u>	<u>20,443</u>	<u>20,589</u>
<b>General Services</b>				
421-311	Agriculture	0	0	0
421-312	Chemical Supplies	1,381	600	1,200
421-313	Books and Educational	0	0	0
421-314	Office Supplies	843	200	250
421-316	Wearing Apparel	3,626	4,500	3,250
421-317	Photo and Duplicating Supplies	0	0	0
421-318	Tools and Equipment	3,345	3,250	3,500
421-321	Janitorial Supplies	5,699	4,650	4,500
421-323	Gas and Oil	7,550	8,500	6,500
421-324	Welding Supplies	2,599	3,250	2,500
421-326	Lube, Grease, and Oil	0	150	150
421-332	Other Supplies	2,693	3,500	1,750
		<u>27,736</u>	<u>28,600</u>	<u>23,600</u>

Fund 01 - General Fund  
 Vehicle Service Center

General Government  
 Reports To: Ted Dodd

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Machinery and Equipment Maintenance</b>				
421-411	Motor Vehicle Maintenance	2,414	2,500	3,000
421-412	Machinery Maintenance	4,163	2,250	1,500
421-413	Office Equipment Maintenance	0	50	50
421-414	Equipment Maintenance	655	250	1,500
421-418	Software and Hardware Maintenance	2,240	1,260	2,000
421-421	Building Maintenance	5,758	13,450	7,500
		<u>15,230</u>	<u>19,760</u>	<u>15,550</u>
<hr/>				
<b>Total Operating Budget</b>		204,184	221,658	227,219
<hr/>				
<b>Capital Outlay</b>				
421-511	New Vehicles	0	0	0
421-512	Machinery and Equipment	0	0	0
421-513	Office Equipment	0	0	0
421-514	Other Equipment	0	0	0
421-521	Building Improvements	0	0	0
421-530	Equipment Fund Payments	14,233	8,429	4,308
421-535	Capital Lease Purchase Payments	0	0	0
		<u>14,233</u>	<u>8,429</u>	<u>4,308</u>
<hr/>				
<b>Total Departmental Budget</b>		218,417	230,087	231,527

# City of Borger

## Fund 01 - General Fund Reserve Account Section

Authorized FTE's: 0.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
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
422-020	Council Projects	0	0	5,000
422-021	G/F Group Insurance Contingencies	750	5,000	5,000
422-022	General Fund Contingencies	40,381	51,059	80,000
422-035	Computer Network Services	0	0	58,700
422-040	Capital Equipment	0	0	0
422-042	Main Street Landscaping	39,506	37,000	40,000
422-044	Capital Equipment Transfer	0	0	0
422-421	City Hall Building Maintenance	8,943	11,000	25,000
422-530	Equipment Fund Payments	0	0	13,547
		101,580	116,059	239,247
<b>Total Reserve Account Section</b>		101,580	116,059	239,247

Fund 01 - General Fund  
*Reserve Account Section*

General Government  
Reports To: Eddie Edwards

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
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# City of Borger

## Fund 01 - General Fund Building Standards

Superintendent: David Arthur

Authorized FTE's: 1.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
423-111	Salaries - Regular	36,842	37,718	38,854
423-112	Salaries - Overtime	898	2,500	3,000
423-121	Retirement - TMRS	6,778	6,926	7,324
423-122	Social Security	547	661	607
423-123	Worker's Compensation	1,144	1,146	1,253
423-125	Group Insurance	5,058	5,565	5,955
		<u>51,267</u>	<u>54,516</u>	<u>56,993</u>
<b>Contractual and Miscellaneous Services</b>				
423-200	Sanitary Landfill	10,492	10,350	9,000
423-211	Postage	0	0	0
423-212	Communications	557	630	0
423-213	Printing	0	0	0
423-214	Public Notices	183	250	150
423-215	Travel	400	900	1,000
423-220	Insurances	1,212	1,291	1,491
423-231	Equipment and Land Rental	0	0	0
423-252	Dues and Subscriptions	128	0	300
423-253	Outside Professional	0	0	0
423-254	Special Services	465	100	0
423-255	Damage Claims	0	0	0
		<u>13,437</u>	<u>13,521</u>	<u>11,941</u>
<b>General Services</b>				
423-312	Chemicals	0	0	0
423-314	Office Supplies	20	0	0
423-316	Wearing Apparel	368	350	350
423-317	Photo and Duplicating Supplies	0	25	25
423-318	Tools and Equipment	77	150	250
423-321	Janitorial Supplies	0	0	0
423-323	Gas and Oil	12,916	14,300	15,000
423-324	Welding Supplies	0	0	0
423-326	Lube, Grease, and Oil	0	0	0
423-332	Other Supplies	86	100	300
		<u>13,467</u>	<u>14,925</u>	<u>15,925</u>

Fund 01 - General Fund  
*Building Standards*

Public Safety  
 Reports To: Ted Dodd

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Machinery and Equipment Maintenance</b>				
423-411	Motor Vehicle Maintenance	2,735	1,500	4,500
423-412	Machinery Maintenance	4,103	4,000	5,000
423-413	Office Equipment Maintenance	0	0	0
423-414	Equipment Maintenance	0	500	500
423-425	Miscellaneous Repairs	700	0	150
		<u>7,538</u>	<u>6,000</u>	<u>10,150</u>
<hr/>				
<b>Total Operating Budget</b>		85,709	88,962	95,009
<hr/>				
<b>Capital Outlay</b>				
423-511	New Vehicles	0	0	0
423-512	Machinery and Equipment	0	0	0
423-514	Other Equipment	0	0	0
423-530	Equipment Fund Payments	23,262	37,702	36,593
		<u>23,262</u>	<u>37,702</u>	<u>36,593</u>
<hr/>				
<b>Total Departmental Budget</b>		108,971	126,664	131,602

# City of Borger

## Fund 01 - General Fund Emergency Management

Emergency Management Coordinantor: Danny Richards

Authorized FTE's: 1.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
432-111	Salaries - Regular	68,052	68,916	70,933
432-112	Salaries - Overtime	0	0	0
432-113	Salaries - Seasonal and Part-time	0	0	0
432-121	Retirement - TMRS	12,221	12,060	12,413
432-122	Social Security	986	999	1,029
432-123	Worker's Compensation	1,792	1,791	1,896
432-124	Insurance - Hazard	0	0	0
432-125	Group Insurance	5,058	5,565	5,955
		<u>88,109</u>	<u>89,331</u>	<u>92,226</u>
<b>Contractual and Miscellaneous Services</b>				
432-211	Postage	49	100	50
432-212	Communications	4,954	5,500	4,300
432-213	Printing	0	200	150
432-214	Public Notices	0	0	0
432-215	Travel	202	550	750
432-220	Insurances	1,492	1,103	1,460
432-231	Equipment and Land Rental	480	500	500
432-251	Utilities	543	700	600
432-252	Dues and Subscriptions	453	4,000	500
432-253	Outside Professional	0	0	2,500
432-254	Special Services	0	0	0
432-256	Laundry	0	0	0
		<u>8,173</u>	<u>12,653</u>	<u>10,810</u>
<b>General Services</b>				
432-312	Chemical Supplies	0	0	0
432-313	Books and Educational	0	250	250
432-314	Office Supplies	55	300	300
432-316	Wearing Apparel	0	0	0
432-317	Photo and Duplicating Supplies	0	50	50
432-318	Tools and Equipment	767	200	200
432-321	Janitorial Supplies	0	0	0
432-323	Gas and Oil	1,004	260	260
432-326	Lube, Oil, and Gas	0	0	0
432-332	Other Supplies	601	2,000	1,250
		<u>2,427</u>	<u>3,060</u>	<u>2,310</u>

Fund 01 - General Fund  
Emergency Management

Public Safety  
Reports To: Eddie Edwards

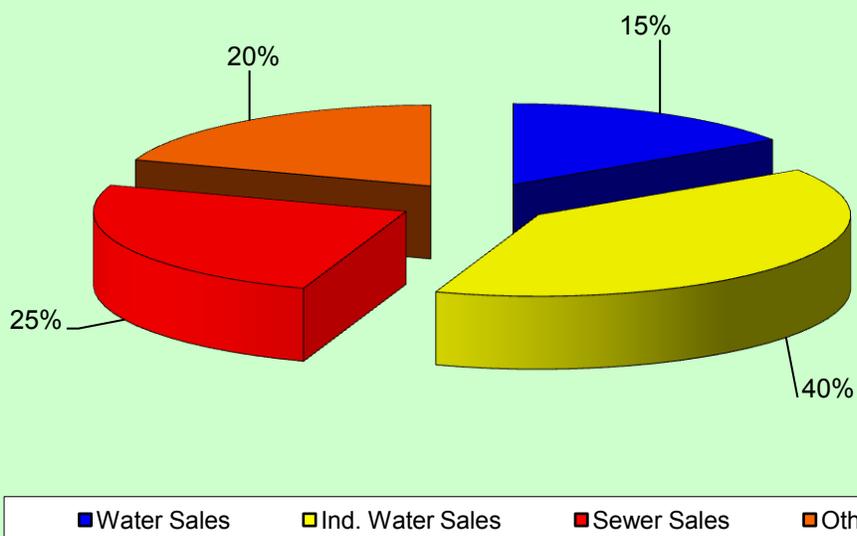
Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Machinery and Equipment Maintenance</b>				
432-411	Motor Vehicle Maintenance	815	500	1,000
432-413	Office Equipment Maintenance	0	0	0
432-414	Equipment Maintenance	2,498	8,700	9,500
432-417	TV Access Channel	1,793	5,500	2,000
432-418	Software and Hardware Maintenance	7,349	8,000	2,500
		<u>12,455</u>	<u>22,700</u>	<u>15,000</u>
<b>Total Operating Budget</b>				
		111,164	127,744	120,346
<b>Capital Outlay</b>				
432-511	New Vehicles	0	0	0
432-512	Machinery and Equipment	0	0	0
432-513	Office Equipment	0	0	0
432-514	Other Equipment	0	0	0
432-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Departmental Budget</b>				
		111,164	127,744	120,346
Administrative Adjustments to accurately reflect estimated ending fund balances		(23)	423,439	250,000
<b>Ending Fund Balance</b>		2,326,561	2,750,000	3,000,000

# City of Borger

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

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
	<b>Beginning Fund Balance</b>	5,803,247	6,783,147	5,997,334
31110	Transfers from Other Funds	0	0	1,200,000
31501	Water Sales	2,860,166	2,906,368	2,600,000
31502	Sewer Sales	1,650,263	1,714,600	1,915,956
31503	Plumbing Permits and Tap Fees	15,508	7,500	8,500
31504	Agrium Water Sales	1,303,229	1,252,460	1,352,813
31506	Cash Over or (Under)	(93)	0	0
31507	Miscellaneous Revenues	54,922	37,000	38,000
31508	Interest from Investments	9,983	9,000	5,500
31509	Reconnect and Turn On Fees	40,480	36,000	35,000
31510	Insufficient Check Fees	1,350	1,514	1,000
31511	Utility Penalty and Interest	98,967	81,000	75,000
31512	Conoco/Phillips Water Sales	832,091	875,000	890,234
31513	Sid Richardson Water Sales	510,911	475,000	501,059
31514	Degussa Water Sales	320,802	290,000	300,992
31515	Purchase Card Rebates	4,483	9,000	10,000
31521	Reimbursement Grants	253,825	20,000	0
39999	Insufficient Checks	0	0	0
		<u>7,956,887</u>	<u>7,714,442</u>	<u>8,934,054</u>
	<b>Total Water and Sewer Revenue Estimates</b>	<b>7,956,887</b>	<b>7,714,442</b>	<b>8,934,054</b>

### Detailed Revenue



Fund 02 - Water and Sewer Fund  
Detailed Revenue Estimates

### Historical Revenue Comparisons



# City of Borger

## Fund 02 - Water and Sewer Fund Customer Service

Supervisor: Wanda King

Authorized FTE's: 9.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
424-111	Salaries - Regular	276,927	358,121	412,755
424-112	Salaries - Overtime	5,968	11,500	9,000
424-113	Salaries - Seasonal	24,813	23,500	22,000
424-114	Salaries - Holiday	84	0	0
424-121	Retirement - TMRS	50,660	68,796	73,807
424-122	Social Security	4,683	6,358	6,550
424-123	Worker's Compensation	667	883	1,018
424-125	Group Insurance	27,722	43,391	53,592
		<u>391,524</u>	<u>512,549</u>	<u>578,722</u>
<b>Contractual and Miscellaneous Services</b>				
424-211	Postage	44,643	41,500	44,000
424-212	Communications	4,121	6,750	5,900
424-213	Printing	6,887	7,900	8,750
424-214	Public Notices	0	0	500
424-215	Travel	9,336	10,000	12,000
424-220	Insurances	2,611	3,316	5,349
424-231	Equipment Rental	0	0	0
424-251	Utilities	10,707	12,000	12,000
424-252	Dues and Subscriptions	1,518	1,900	2,000
424-253	Outside Professional	618	1,500	9,000
424-254	Special Services	61,609	82,000	86,000
424-259	Refunds	60	0	0
424-260	Pest and Germ Control	150	300	300
424-262	Janitorial Service	36,000	37,000	37,000
424-263	Contract Labor	0	0	0
424-275	Collection Fee Charges	46,732	54,000	48,000
		<u>224,992</u>	<u>258,166</u>	<u>270,799</u>
<b>General Services</b>				
424-312	Chemical Supplies	0	0	0
424-313	Books and Educational	0	0	0
424-314	Office Supplies	4,100	5,800	5,500
424-315	Food Supplies	0	0	0
424-316	Wearing Apparel	92	400	200
424-317	Photo and Duplicating Supplies	0	400	50
424-318	Tools and Equipment	0	50	50
424-321	Janitorial Supplies	1,013	1,250	1,200
424-323	Gas and Oil	2,616	4,000	7,750
424-331	Safety Program	723	750	750
424-332	Other Supplies	565	750	750
		<u>9,109</u>	<u>13,400</u>	<u>16,250</u>

Fund 02 - Water and Sewer Fund  
Customer Service

Utilities

Reports To: Scott Radach

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Machinery and Equipment Maintenance</b>				
424-411	Motor Vehicle Maintenance	949	500	4,000
424-412	Machinery Maintenance	0	0	0
424-413	Office Equipment Maintenance	5,638	6,866	12,678
424-414	Equipment Maintenance	115	2,500	8,250
424-418	Software and Hardware Maintenance	32,950	31,757	27,137
424-421	Building Maintenance	0	0	0
424-423	Water Facilities	0	0	0
		<u>39,652</u>	<u>41,623</u>	<u>52,065</u>
<b>Total Operating Budget</b>				
		665,277	825,738	917,836
<b>Capital Outlay</b>				
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
424-530	Equipment Fund Payments	4,886	4,844	20,454
424-535	Capital Lease Purchase Payments	0	0	0
		<u>4,886</u>	<u>4,844</u>	<u>20,454</u>
<b>Total Departmental Budget</b>				
		670,163	830,582	938,290

# City of Borger

## Fund 02 - Water and Sewer Fund Water Maintenance

Supervisor: Darik Schilling

Authorized FTE's: 8.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
425-111	Salaries - Regular	262,475	263,686	248,033
425-112	Salaries - Overtime	49,789	54,000	50,000
425-113	Salaries - Seasonal and Part-time	0	0	0
425-114	Salaries - Holiday Pay	1,858	2,500	2,500
425-121	Retirement - TMRS	56,085	53,645	52,156
425-122	Social Security	4,269	5,310	4,358
425-123	Worker's Compensation	7,781	9,392	7,694
425-125	Group Insurance	54,252	53,024	52,821
		<u>436,509</u>	<u>441,557</u>	<u>417,562</u>
<b>Contractual and Miscellaneous Services</b>				
425-211	Postage	15	50	50
425-212	Communications	4,318	4,864	3,500
425-213	Printing	0	50	50
425-214	Public Notices	282	800	400
425-215	Travel	523	1,700	2,250
425-220	Insurances	3,562	4,134	4,738
425-231	Equipment Rental	0	0	0
425-251	Utilities	3,565	4,600	4,500
425-252	Dues and Subscriptions	420	750	750
425-253	Outside Professional	255	1,000	500
425-254	Special Services	667	1,000	750
425-255	Damage Claims	588	1,000	750
425-256	Laundry	0	0	0
425-260	Pest and Germ Control	200	500	500
		<u>14,395</u>	<u>20,448</u>	<u>18,738</u>
<b>General Services</b>				
425-312	Chemical Supplies	165	300	300
425-313	Books and Educational	0	0	0
425-314	Office Supplies	600	1,000	750
425-316	Wearing Apparel	8,340	11,000	10,500
425-317	Photo and Duplicating Supplies	0	150	100
425-318	Tools and Equipment	2,865	3,500	2,600
425-321	Janitorial Supplies	983	1,200	1,200

Fund 02 - Water and Sewer Fund  
 Water Maintenance

Utilities  
 Reports To: Jim Harder

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>General Services - Continued</b>				
425-323	Gas and Oil	33,126	34,400	29,000
425-324	Welding Supplies	1,037	1,300	1,000
425-326	Lube, Grease, and Oil	165	400	400
425-332	Other Supplies	2,024	4,000	1,600
		<u>49,305</u>	<u>57,250</u>	<u>47,450</u>
<b>Machinery and Equipment Maintenance</b>				
425-411	Motor Vehicle Maintenance	8,620	11,500	11,000
425-412	Machinery Maintenance	5,960	1,500	2,000
425-413	Office Equipment Maintenance	0	0	0
425-414	Equipment Maintenance	1,252	1,500	2,750
425-418	Software and Hardware Maintenance	3,497	5,245	2,792
425-421	Building Maintenance	662	800	800
425-422	Rights of Way	0	0	0
425-423	Water Facilities	103,061	67,500	65,000
425-424	Sewer Facilities	944	500	500
425-425	Miscellaneous Repairs	0	0	0
		<u>123,996</u>	<u>88,545</u>	<u>84,842</u>
<b>Total Operating Budget</b>		<b>624,205</b>	<b>607,800</b>	<b>568,592</b>
<b>Capital Outlay</b>				
425-511	New Vehicles	0	0	0
425-512	Machinery and Equipment	0	0	0
425-513	Office Equipment	0	0	0
425-514	Other Equipment	0	0	0
425-521	Building Improvements	0	0	0
425-523	Water Facilities	0	0	0
425-524	Sewer Facilities	0	0	0
425-530	Equipment Fund Payments	32,194	58,895	41,847
		<u>32,194</u>	<u>58,895</u>	<u>41,847</u>
<b>Total Departmental Budget</b>		<b>656,399</b>	<b>666,695</b>	<b>610,439</b>

# City of Borger

## Fund 02 - Water and Sewer Fund Sewer Maintenance

Supervisor: Marc Wilson

Authorized FTE's: 7.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
426-111	Salaries - Regular	223,893	215,375	213,818
426-112	Salaries - Overtime	63,913	63,750	60,000
426-113	Salaries - Seasonal and Part-time	0	0	0
426-114	Salaries - Holiday Pay	5,398	6,500	6,500
426-121	Retirement - TMRS	52,912	51,691	47,918
426-122	Social Security	3,658	4,387	4,065
426-123	Worker's Compensation	5,241	4,938	5,089
426-125	Group Insurance	38,734	42,576	44,802
		<u>393,749</u>	<u>389,217</u>	<u>382,192</u>
<b>Contractual and Miscellaneous Services</b>				
426-211	Postage	0	100	75
426-212	Communications	5,882	6,392	5,640
426-213	Printing	72	100	75
426-214	Public Notices	539	400	350
426-215	Travel	3,029	2,000	1,850
426-220	Insurances	8,566	8,867	10,044
426-231	Equipment Rental	0	500	500
426-251	Utilities	36,875	38,000	37,500
426-252	Dues and Subscriptions	330	800	750
426-253	Outside Professional	1,070	1,500	1,250
426-254	Special Services	1,297	750	600
426-255	Damage Claims	716	1,500	500
426-256	Laundry	0	100	100
426-260	Pest and Germ Control	120	300	300
		<u>58,496</u>	<u>61,309</u>	<u>59,534</u>
<b>General Services</b>				
426-312	Chemical Supplies	7,294	9,800	7,500
426-313	Books and Educational	0	0	0
426-314	Office Supplies	169	600	500
426-316	Wearing Apparel	7,919	9,250	9,250
426-317	Photo and Duplicating Supplies	4	100	100
426-318	Tools and Equipment	2,595	3,000	2,750
426-321	Janitorial Supplies	939	1,400	1,250

Fund 02 - Water and Sewer Fund  
Sewer Maintenance

Utilities  
Reports To: Jim Harder

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>General Services - Continued</b>				
426-323	Gas and Oil	31,577	38,000	37,500
426-324	Welding Supplies	985	1,500	1,250
426-326	Lube, Grease, and Oil	280	750	1,000
426-332	Other Supplies	892	1,500	1,250
		<u>52,654</u>	<u>65,900</u>	<u>62,350</u>
<b>Machinery and Equipment Maintenance</b>				
426-411	Motor Vehicle Maintenance	6,077	10,500	7,500
426-412	Machinery Maintenance	969	4,000	4,000
426-413	Office Equipment Maintenance	0	0	0
426-414	Equipment Maintenance	1,407	1,500	1,250
426-418	Software and Hardware Maintenance	1,231	1,960	1,500
426-421	Building Maintenance	710	1,000	800
426-422	Rights of Way	0	0	0
426-423	Water Facilities	0	200	200
426-424	Sewer Facilities	35,604	22,550	22,000
426-425	Miscellaneous Repairs	0	0	0
426-429	Lift Stations	19,374	24,000	22,000
		<u>65,372</u>	<u>65,710</u>	<u>59,250</u>
<b>Total Operating Budget</b>		<b>570,271</b>	<b>582,136</b>	<b>563,326</b>
<b>Capital Outlay</b>				
426-511	New Vehicles	0	0	0
426-512	Machinery and Equipment	0	0	0
426-513	Office Equipment	0	0	0
426-514	Other Equipment	0	0	0
426-521	Building Improvements	0	0	0
426-524	Sewer Facilities	0	143,000	155,000
426-529	Lift Station Improvements	0	0	0
426-530	Equipment Fund Payments	70,632	67,530	60,939
426-535	Capital Lease Purchase Payments	0	0	0
		<u>70,632</u>	<u>210,530</u>	<u>215,939</u>
<b>Total Departmental Budget</b>		<b>640,903</b>	<b>792,666</b>	<b>779,265</b>

# City of Borger

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

Superintendent: Winston Sauls

Authorized FTE's: 5.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
427-111	Salaries - Regular	164,367	166,966	173,085
427-112	Salaries - Overtime	3,059	9,000	7,500
427-114	Salaries - Holiday Pay	4,150	5,600	5,500
427-121	Retirement - TMRS	30,844	31,774	32,565
427-122	Social Security	2,323	2,633	2,698
427-123	Worker's Compensation	4,564	4,501	4,764
427-125	Group Insurance	27,749	30,418	32,365
		<u>237,056</u>	<u>250,892</u>	<u>258,477</u>
<b>Contractual and Miscellaneous Services</b>				
427-200	Sanitary Landfill	0	0	0
427-211	Postage	229	900	225
427-212	Communications	2,153	3,300	1,920
427-213	Printing	1,256	1,800	1,750
427-214	Public Notices	0	400	400
427-215	Travel	2,636	2,500	2,750
427-220	Insurances	11,791	14,599	15,795
427-231	Equipment Rental	5,500	13,500	13,500
427-251	Utilities	108,266	120,000	115,000
427-252	Dues and Subscriptions	411	600	500
427-253	Outside Professional	4,113	10,000	19,000
427-254	Special Services	15,669	18,000	17,500
427-255	Damage Claims	0	0	0
427-256	Laundry	0	150	150
427-260	Pest and Germ Control	348	500	500
427-262	Janitorial Service	0	0	0
427-271	Utilities for Wells	276,902	280,000	297,000
		<u>429,274</u>	<u>466,249</u>	<u>485,990</u>
<b>General Services</b>				
427-311	Agriculture	1,234	1,900	1,750
427-312	Chemical Supplies	13,477	22,500	22,000
427-313	Books and Educational	0	400	400
427-314	Office Supplies	1,237	1,250	1,250
427-315	Food Supplies	68	200	200
427-316	Wearing Apparel	3,905	4,500	4,250
427-317	Photo and Duplicating Supplies	803	50	50
427-318	Tools and Equipment	867	1,000	750
427-320	Laboratory Supplies	8,180	12,500	8,000
427-321	Janitorial Supplies	1,581	1,800	1,750

Fund 02 - Water and Sewer Fund  
 Water Production and Treatment

Utilities  
 Reports To: Jim Harder

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>General Services - Continued</b>				
427-323	Gas and Oil	5,017	5,000	5,000
427-324	Welding Supplies	378	500	500
427-326	Lube, Grease, and Oil	608	750	750
427-332	Other Supplies	804	1,000	900
		<u>38,159</u>	<u>53,350</u>	<u>47,550</u>
<b>Machinery and Equipment Maintenance</b>				
427-411	Motor Vehicle Maintenance	165	1,900	1,900
427-412	Machinery Maintenance	1,066	1,600	1,600
427-413	Office Equipment Maintenance	0	250	250
427-414	Equipment Maintenance	605	4,000	3,750
427-418	Software and Hardware Maintenance	3,382	3,170	1,250
427-421	Building Maintenance	2,235	4,000	3,750
427-423	Water Facilities	3,205	35,000	34,000
427-426	Lighting Systems	60	250	250
427-433	Well Field Maintenance	15,960	90,000	87,500
		<u>26,678</u>	<u>140,170</u>	<u>134,250</u>
<b>Total Operating Budget</b>		<b>731,167</b>	<b>910,661</b>	<b>926,267</b>
<b>Capital Outlay</b>				
427-511	New Vehicles	0	0	0
427-512	Machinery and Equipment	0	0	0
427-513	Office Equipment	0	0	0
427-514	Other Equipment	0	0	0
427-520	Lab Equipment	0	0	0
427-521	Building Improvements	0	0	0
427-523	Water Facilities	0	0	500,000
427-530	Equipment Fund Payments	5,519	0	0
		<u>5,519</u>	<u>0</u>	<u>500,000</u>
<b>Total Departmental Budget</b>		<b>736,686</b>	<b>910,661</b>	<b>1,426,267</b>

# City of Borger

## Fund 02 - Water and Sewer Fund Wastewater Treatment

Supervisor: Jr. Hernandez

Authorized FTE's: 6.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
428-111	Salaries - Regular	186,752	189,325	193,446
428-112	Salaries - Overtime	15,521	15,000	15,000
428-114	Salaries - Holiday Pay	4,266	4,500	4,500
428-121	Retirement - TMRS	36,870	36,544	37,265
428-122	Social Security	2,730	3,028	3,088
428-123	Worker's Compensation	3,680	3,899	3,866
428-125	Group Insurance	36,959	42,223	41,440
		<u>286,778</u>	<u>294,519</u>	<u>298,605</u>
<b>Contractual and Miscellaneous Services</b>				
428-200	Sanitary Landfill	14,062	17,000	16,000
428-211	Postage	1,659	1,900	2,250
428-212	Communications	1,919	3,176	2,580
428-213	Printing	128	250	200
428-214	Public Notices	0	750	700
428-215	Travel	1,848	2,500	2,250
428-220	Insurances	5,631	5,172	6,793
428-231	Equipment Rental	0	500	500
428-251	Utilities	70,066	77,000	75,000
428-252	Dues and Subscriptions	471	700	650
428-253	Outside Professional	27,686	16,000	16,000
428-254	Special Services	19,422	18,000	17,500
428-256	Laundry	0	0	0
428-260	Pest and Germ Control	374	400	400
		<u>143,266</u>	<u>143,348</u>	<u>140,823</u>
<b>General Services</b>				
428-311	Agriculture	781	500	500
428-312	Chemical Supplies	13,088	15,000	15,000
428-313	Books and Educational	0	300	300
428-314	Office Supplies	1,222	1,300	1,250
428-315	Food Supplies	1,013	1,500	1,500
428-316	Wearing Apparel	6,234	8,000	7,750
428-317	Photo and Duplicating Supplies	23	150	150
428-318	Tools and Equipment	1,937	2,750	2,500
428-320	Laboratory Supplies	8,623	10,500	11,000
428-321	Janitorial Supplies	2,485	2,750	2,750

Fund 02 - Water and Sewer Fund  
Wastewater Treatment

Utilities  
Reports To: Jim Harder

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>General Services - Continued</b>				
428-323	Gas and Oil	7,292	8,000	8,000
428-324	Welding Supplies	265	800	250
428-326	Lube, Oil, and Gas	2,748	3,200	3,000
428-332	Other Supplies	864	1,500	1,500
		<u>46,575</u>	<u>56,250</u>	<u>55,450</u>
<b>Machinery and Equipment Maintenance</b>				
428-411	Motor Vehicle Maintenance	686	1,900	1,900
428-412	Machinery Maintenance	4,001	4,000	3,000
428-413	Office Equipment Maintenance	0	500	500
428-414	Equipment Maintenance	843	2,000	4,800
428-418	Software and Hardware Maintenance	2,058	3,170	1,250
428-421	Building Maintenance	1,365	1,000	1,000
428-422	Rights of Way	0	0	0
428-423	Water Facilities	0	500	100
428-424	Sewer Facilities	26,574	40,000	30,000
428-425	Miscellaneous Repairs	0	0	0
428-426	Lighting Systems	0	100	100
428-429	Lift Stations	0	0	0
		<u>35,527</u>	<u>53,170</u>	<u>42,650</u>
<b>Total Operating Budget</b>		<b>512,146</b>	<b>547,287</b>	<b>537,528</b>
<b>Capital Outlay</b>				
428-511	New Vehicles	0	0	0
428-512	Machinery and Equipment	0	0	0
428-513	Office Equipment	0	0	0
428-514	Other Equipment	0	0	0
428-520	Lab Equipment	0	0	0
428-524	Sewer Facilities	0	0	0
428-530	Equipment Fund Payments	6,905	0	0
		<u>6,905</u>	<u>0</u>	<u>0</u>
<b>Total Departmental Budget</b>		<b>519,051</b>	<b>547,287</b>	<b>537,528</b>

# City of Borger

## Fund 02 - Water and Sewer Fund Utility Director

Director: Jim Harder  
Authorized FTE's: 2.0

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
429-111	Salaries - Regular	128,973	130,220	150,847
429-113	Salaries - Seasonal and Part-time	0	0	0
429-121	Retirement - TMRS	23,131	22,789	26,398
429-122	Social Security	1,789	1,888	2,187
429-123	Worker's Compensation	287	343	346
429-125	Group Insurance	15,739	17,122	17,621
		<u>169,919</u>	<u>172,362</u>	<u>197,399</u>
<b>Contractual and Miscellaneous Services</b>				
429-211	Postage	483	250	200
429-212	Communications	2,161	2,352	1,524
429-213	Printing	0	200	150
429-214	Public Notices	1,352	200	150
429-215	Travel	720	2,000	2,750
429-220	Insurances	666	1,730	873
429-252	Dues and Subscriptions	759	1,000	800
429-253	Outside Professional	28	500	500
429-254	Special Services	0	100	100
		<u>6,169</u>	<u>8,332</u>	<u>7,047</u>
<b>General Services</b>				
429-313	Books and Educational	74	600	500
429-314	Office Supplies	681	800	750
429-316	Wearing Apparel	275	750	750
429-317	Photo and Duplicating Supplies	1,022	1,400	1,000
429-318	Tools and Equipment	698	1,700	1,500
429-321	Janitorial Supplies	0	0	0
429-323	Gas and Oil	5,321	5,150	6,000
429-332	Other Supplies	146	900	750
429-335	Engineering and Drafting Services	0	500	500
		<u>8,217</u>	<u>11,800</u>	<u>11,750</u>

Fund 02 - Water and Sewer Fund  
Utility Director

Utilities

Reports To: Eddie Edwards

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Machinery and Equipment Maintenance</b>				
429-411	Motor Vehicle Maintenance	2,011	1,500	3,000
429-412	Machinery Maintenance	0	0	0
429-413	Office Equipment Maintenance	5,058	6,022	6,400
429-414	Equipment Maintenance	50	400	400
429-418	Software and Hardware Maintenance	2,587	3,170	1,250
		<u>9,706</u>	<u>11,092</u>	<u>11,050</u>
<b>Total Operating Budget</b>				
		194,011	203,586	227,246
<b>Capital Outlay</b>				
429-511	New Vehicles	0	0	0
429-513	Office Equipment	0	0	0
429-514	Other Equipment	0	0	0
429-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Departmental Budget</b>				
		194,011	203,586	227,246

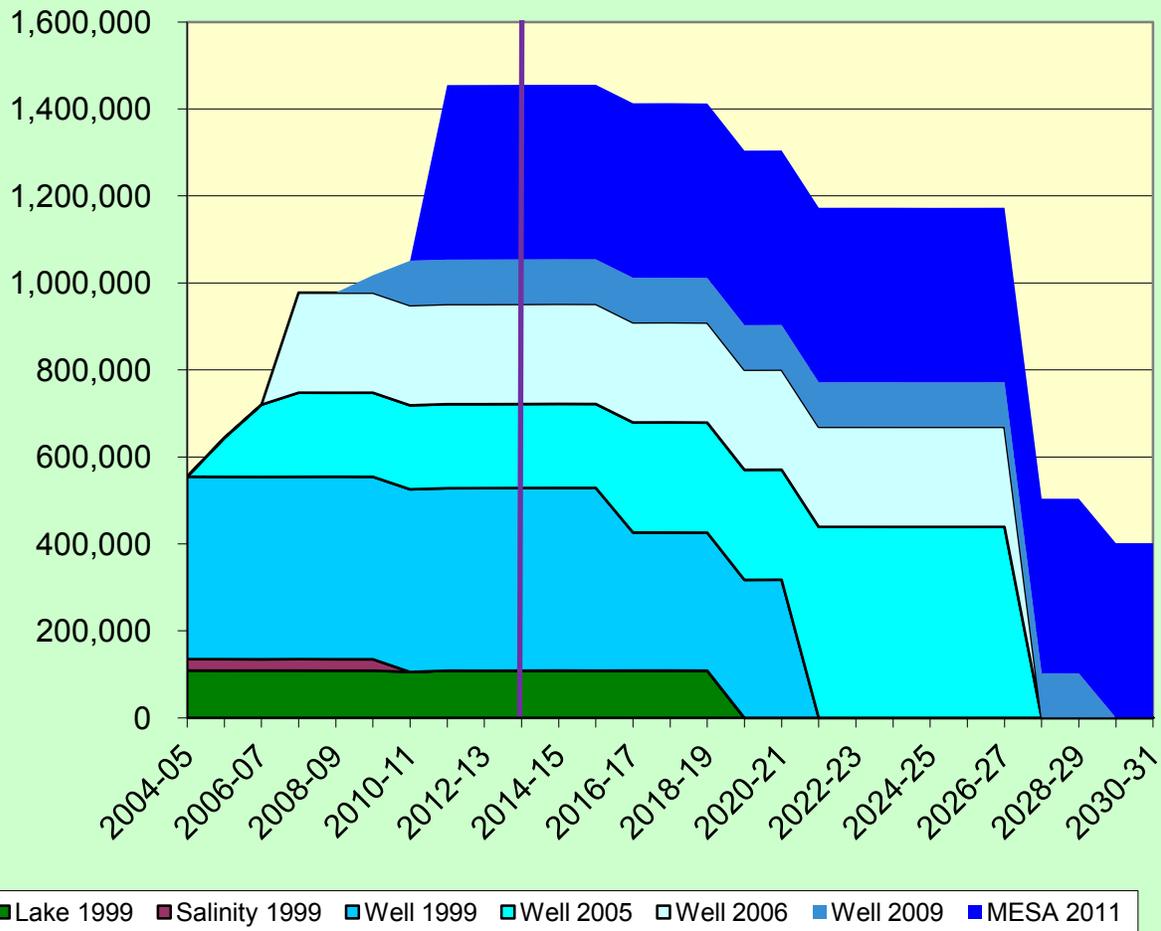
# City of Borger

## Fund 02 - Water and Sewer Reserve Account Section

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
430-020	Council Projects	0	0	5,000
430-030	Well Field Expansion Bond Principal	0	0	200,000
430-035	Computer Network Services	17,593	79,800	84,315
430-045	Contingencies	42,595	82,300	82,500
430-047	CRMWA - Operations and Maintenance	261,310	302,865	293,864
430-048	CRMWA - Original Bond Payment	0	81,566	84,690
430-050	CRMWA - 1999 Roberts Co. Bond Payment	0	305,451	321,519
430-051	CRMWA - Pumping and Chemical	175,685	278,192	324,680
430-054	CRMWA - 2006 Roberts Co. Bond Payment	0	110,247	116,268
430-055	CRMWA - 2009 Roberts Co. Bond Payment	0	43,745	45,363
430-056	CRMWA - 2011 MESA Bond Payment	0	157,323	166,326
430-066	Transfer to General Fund for Services	1,150,000	750,000	900,000
430-068	W/S Capital Infrastructure	(852)	1,550,000	800,000
430-080	Depreciation	1,037,409	0	0
430-090	Amortization	2,503	0	0
430-095	Interest Expense	571,224	628,744	767,600
430-421	City Hall Building Maintenance	9,099	23,500	25,000
430-530	Equipment Fund Payments	0	0	13,547
		3,266,566	4,393,733	4,230,672
<b>Total Departmental Budget</b>		3,266,566	4,393,733	4,230,672

Fund 02 - Water and Sewer  
 CRMWA Bond Payments

CRMWA Annual Bond Payments



# City of Borger

## Fund 02 - Water and Sewer Data Processing

Director: Scott Radach  
Authorized FTE's: 2.3

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<b>Personnel Services</b>				
431-111	Salaries - Regular	64,603	55,335	85,902
431-112	Salaries - Overtime	4,260	4,000	3,500
431-121	Retirement - TMRS	12,420	11,696	15,645
431-122	Social Security	980	1,719	1,296
431-123	Worker's Compensation	144	176	205
431-125	Group Insurance	8,219	9,122	14,172
		<u>90,626</u>	<u>82,048</u>	<u>120,720</u>
<b>Contractual and Miscellaneous Services</b>				
431-211	Postage	647	650	500
431-212	Communications	2,112	2,750	2,250
431-213	Printing	304	150	150
431-215	Travel	2,387	1,000	2,250
431-220	Insurances	129	271	462
431-253	Outside Professional	23,750	40,000	40,000
431-254	Special Services	1,800	1,500	1,500
		<u>31,129</u>	<u>46,321</u>	<u>47,112</u>
<b>General Services</b>				
431-314	Office Supplies	1,389	2,500	2,250
431-316	Wearing Apparel	33	75	50
431-317	Photo and Duplicating	39	200	100
431-318	Tools and Equipment	0	25	0
431-332	Other Supplies	7	500	500
		<u>1,468</u>	<u>3,300</u>	<u>2,900</u>
<b>Machinery and Equipment Maintenance</b>				
431-413	Office Equipment Maintenance	274	400	400
431-414	Equipment Maintenance	0	500	25
431-418	Software and Hardware Maintenance	13,088	14,663	13,190
		<u>13,362</u>	<u>15,563</u>	<u>13,615</u>
<b>Total Operating Budget</b>		<b>136,585</b>	<b>147,232</b>	<b>184,347</b>
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>

Fund 02 - Water and Sewer  
*Data Processing*

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
<hr/>				
	<b>Total Departmental Budget</b>	136,585	147,232	184,347
	Administrative Adjustments to accurately reflect estimated ending fund balances	(769,849)	1,192,187	(250,000)
	<b>Ending Fund Balance</b>	6,783,147	5,997,334	5,747,334

# City of Borger

## Fund 03 - Tourism Fund Non- Departmental

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
	<b>Beginning Fund Balance</b>	218,565	257,245	413,788
	<b>Revenues</b>			
30010	Revenue and Deposits	0	0	0
31110	Transfers from Hotel and Motel Fund	150,135	159,150	149,200
31408	Interest from Investments	408	300	300
31810	Nature Trail Reimbursement	0	0	0
		<u>150,543</u>	<u>159,450</u>	<u>149,500</u>
	<b>Expenditures</b>			
	<b>Projects</b>			
400-254	Special Services	49,777	22,000	50,000
400-795	Advertising Services	2,636	10,000	5,000
400-800	Main Street Walk Through Project	0	0	0
400-803	911 Memorial Project	0	50,000	50,000
400-805	Pump Jack Project	0	6,000	5,000
400-815	Christmas Decorations	7,919	15,000	25,000
400-816	Multi-Purpose Events Center	0	50,000	50,000
400-817	Main Street Gazebo Project	0	0	0
400-850	Sports Complex Maintenance	51,531	70,000	52,300
		<u>111,863</u>	<u>223,000</u>	<u>237,300</u>
	<b>Total Projects</b>	111,863	223,000	237,300
	<b>Total Fund Expenditures</b>	111,863	223,000	237,300
	Administrative Adjustments to accurately reflect estimated ending fund balances	0	220,093	0
	<b>Ending Fund Balance</b>	257,245	413,788	325,988

Fund 05 - Tub Grinder Fund  
*Tub Grinder Operations*

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
	<b>Beginning Fund Balance</b>	(293)	73,673	3,393
	<b>Revenues</b>			
30010	Revenue & Deposits	79,500	5,000	0
31408	Interest from Investments	46	0	0
31410	Tub Grinder Fees	3,394	0	0
		<u>82,940</u>	<u>5,000</u>	<u>0</u>
	<b>Expenditures</b>			
	<b>General Services</b>			
414-215	Travel	74	0	0
414-231	Land & Equipment Rental	0	0	0
414-318	Tools and Equipment	700	0	0
414-323	Gas and Oil	0	0	0
414-332	Other Supplies	0	0	0
		<u>774</u>	<u>0</u>	<u>0</u>
	<b>Machinery and Equipment Maintenance</b>			
414-412	Machinery Maintenance	8,200	0	0
		<u>8,200</u>	<u>0</u>	<u>0</u>
	<b>Total Operating Budget</b>	<b>8,974</b>	<b>0</b>	<b>0</b>
	<b>Capital Outlay</b>			
414-514	Other Equipment	0	88,950	0
		<u>0</u>	<u>88,950</u>	<u>0</u>
	<b>Total Fund Budget</b>	<b>8,974</b>	<b>88,950</b>	<b>0</b>
	Administrative Adjustments to accurately reflect estimated ending fund balances	0	13,670	0
	<b>Ending Fund Balance</b>	<b>73,673</b>	<b>3,393</b>	<b>3,393</b>

# City of Borger

## Fund 09 - Parks, Recreation and Special Projects Projects

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
	<b>Beginning Fund Balance</b>	20,711	40,036	65,002
<b>Revenues</b>				
30010	Revenue and Deposits	32,965	33,800	32,000
31408	Interest from Investments	0	0	0
31419	Donations	116	200	100
		<u>33,081</u>	<u>34,000</u>	<u>32,100</u>
<b>Expenditures</b>				
<b>Projects</b>				
400-800	Expenditures	0	4,000	0
409-800	North Hughes-Pitts Park	0	0	0
409-805	Agnes Howe Youth Projects	0	2,750	35,000
409-806	Huber Park Baseball Field	0	0	0
409-810	Golf Course Tree Farm	1,092	5,000	0
409-820	Johnson Park Sports Complex	3,514	0	0
409-830	Johnson Park Youth Center	0	0	0
409-840	Various Other Parks	9,150	22,250	50,000
409-850	Park Maintenance Equipment	0	0	0
409-871	Splash Park Landscaping	0	0	0
		<u>13,756</u>	<u>34,000</u>	<u>85,000</u>
<b>Total Fund Budget</b>		<b>13,756</b>	<b>34,000</b>	<b>85,000</b>
Administrative Adjustments to accurately reflect estimated ending fund balances		0	24,966	0
<b>Ending Fund Balance</b>		<b>40,036</b>	<b>65,002</b>	<b>12,102</b>

Fund 29 - Police Club 100 Fund  
*Police Department*

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
	<b>Beginning Fund Balance</b>	12,065	12,362	12,394
<b>Revenues</b>				
30010	Revenue and Deposits	690	0	0
31408	Interest from Investments	24	10	12
31422	Child Identification Program	0	0	0
		<u>714</u>	<u>10</u>	<u>12</u>
<b>Expenditures</b>				
400-800	Expenditures	417	10,010	10,000
<b>Total Fund Budget</b>		417	10,020	10,000
Administrative Adjustments to accurately reflect estimated ending fund balances		0	10,042	0
<b>Ending Fund Balance</b>		12,362	12,394	2,406

# City of Borger

## Fund 31 - Fire Training Fund Fire Department

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
	<b>Beginning Fund Balance</b>	10,873	8,634	16,086
	<b>Revenues</b>			
30010	Revenue and Deposits	13,018	12,000	12,000
31408	Interest from Investments	7	0	0
		<u>13,025</u>	<u>12,000</u>	<u>12,000</u>
	<b>Expenditures</b>			
400-800	Expenditures	300	0	0
405-215	Travel	854	0	0
405-236	Staff Training	10,626	15,000	25,000
405-332	Other Supplies	1,822	0	0
405-421	Building Maintenance	0	0	0
405-514	Other Equipment	1,662	0	0
	<b>Total Fund Budget</b>	<u>15,264</u>	<u>15,000</u>	<u>25,000</u>
	Administrative Adjustments to accurately reflect estimated ending fund balances	0	10,452	0
	<b>Ending Fund Balance</b>	8,634	16,086	3,086

Fund 32 - Police Grants Fund  
Police Department

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
	<b>Beginning Fund Balance</b>	(6,314)	14	131
	<b>Revenues</b>			
31408	Interest from Investments	268	0	0
31420	Underage Alcohol Grant	0	0	0
31421	Police Education Grant	0	0	0
31422	Tobacco Grant	0	0	0
31423	Click-it or Ticket Grant	0	0	0
31424	911 Equipment Grant	0	0	0
31425	School Resource Officer Grant	0	0	0
31426	Grant for Police Equipment	1,088	0	0
31428	JAG Grant	0	0	0
		<u>1,356</u>	<u>0</u>	<u>0</u>
	<b>Expenditures</b>			
	<b>Contractual and Miscellaneous Services</b>			
411-242	State Grant for Police Education	0	0	0
411-244	State Tobacco Grant Expenses	0	0	0
411-252	Dues & Subscriptions	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
	<b>General Services</b>			
411-316	Wearing Apparel	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
	<b>Total Operating Budget</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Outlay</b>			
411-511	New & Used Vehicles	0	0	0
411-514	Other Equipment	(5,296)	0	0
411-518	911 Equipment	324	0	0
411-519	State Grant for Police Equipment	0	0	0
		<u>(4,972)</u>	<u>0</u>	<u>0</u>
	<b>Total Fund Budget</b>	<b>(4,972)</b>	<b>0</b>	<b>0</b>
	Administrative Adjustments to accurately reflect estimated ending fund balances	0	117	0
	<b>Ending Fund Balance</b>	<b>14</b>	<b>131</b>	<b>131</b>

# City of Borger

## Fund 35 - Emergency Operations Fund Emergency Operations

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
	<b>Beginning Fund Balance</b>	3,131	3,131	3,131
<b>Revenues</b>				
30010	Revenue and Deposits	0	0	0
31408	Interest from Investments	0	0	0
		0	0	0
<b>Expenditures</b>				
<b>General Services</b>				
432-332	Other Supplies	0	0	0
		0	0	0
<b>Machinery &amp; Equipment Maintenance</b>				
432-418	Software and Hardware Maintenance	0	0	0
<b>Total Fund Budget</b>				
		0	0	0
Administrative Adjustments to accurately reflect estimated ending fund balances				
		0	0	0
<b>Ending Fund Balance</b>				
		3,131	3,131	3,131

Fund 40 - Municipal Court Building Security Fund  
*Municipal Court*

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
	<b>Beginning Fund Balance</b>	40,279	43,932	48,701
<b>Revenues</b>				
30010	Revenue and Deposits	4,685	4,500	4,500
31408	Interest from Investments	84	100	100
		<u>4,769</u>	<u>4,600</u>	<u>4,600</u>
<b>Expenditures</b>				
<b>General Services</b>				
419-317	Security Camera Equipment	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<b>Machinery &amp; Equipment Maintenance</b>				
419-421	Building Maintenance	1,116	40,000	40,000
	<b>Total Fund Budget</b>	<u>1,116</u>	<u>40,000</u>	<u>40,000</u>
	Administrative Adjustments to accurately reflect estimated ending fund balances	0	40,169	0
	<b>Ending Fund Balance</b>	43,932	48,701	13,301

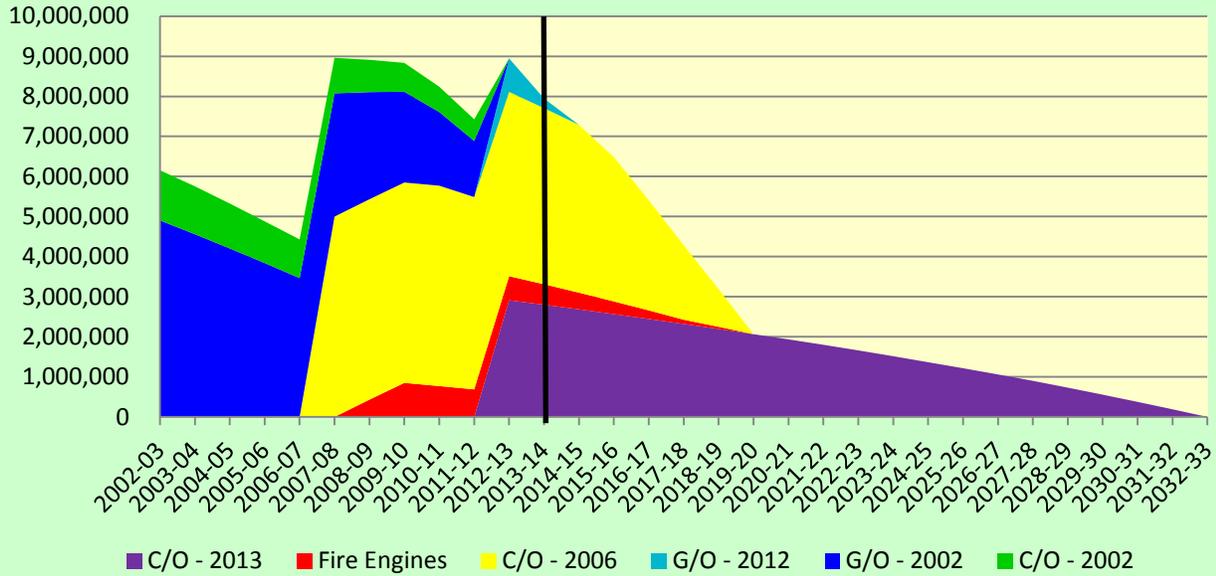
# City of Borger

## Fund 45 - Interest & Sinking Fund Bond Payments

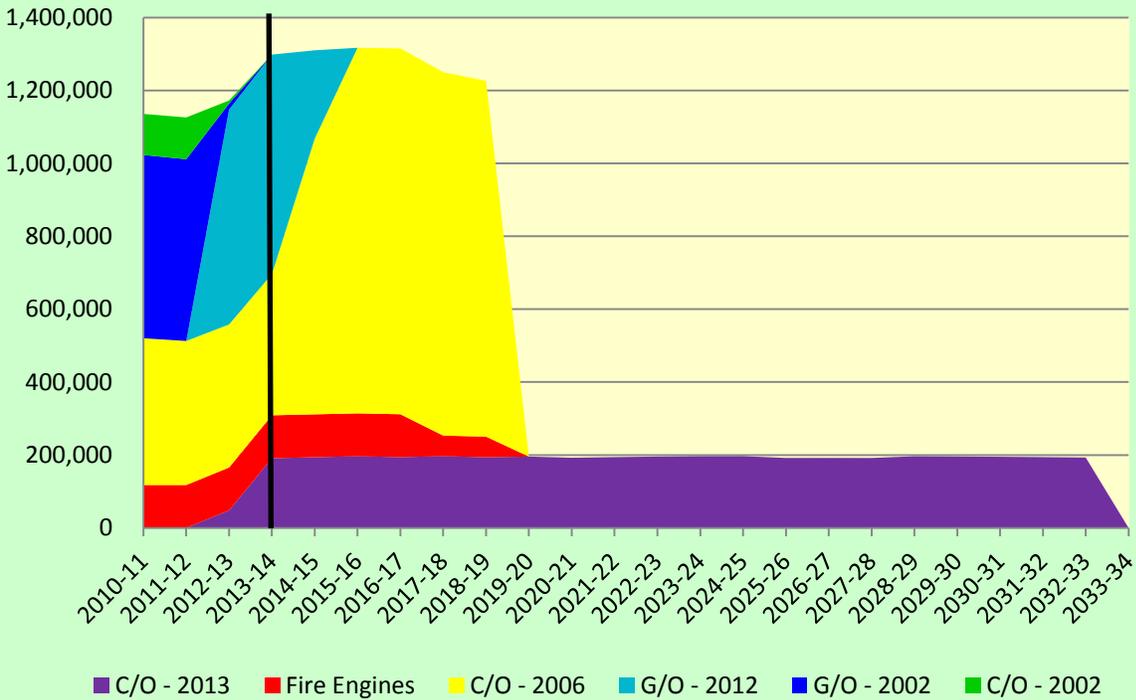
Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
	<b>Beginning Fund Balance</b>	327,458	402,107	388,706
	<b>Revenues</b>			
31001	Ad Valorem Interest and Sinking Fund Tax	1,134,356	1,061,120	1,143,133
31002	Delinquent Interest and Sinking Fund Taxes	47,716	32,000	29,000
31003	Penalty and Interest	31,528	21,000	20,000
31408	Interest on Investments	1,848	1,500	1,500
		<u>1,215,448</u>	<u>1,115,620</u>	<u>1,193,633</u>
	<b>Bond Payments</b>			
400-254	Bank Service Charges	900	1,236	1,236
400-800	G/O 1995 (Transfer Station) - Payoff 2010	0	0	0
400-810	GO 2002 (92 W/S Ref. Bonds) - Refunded	498,690	16,752	0
400-820	C/O 2002 (W/S Cap. Projects) - Refunded	114,536	8,154	0
400-830	C/O 2006 (Cap. Projects) - Payoff 2019	408,976	408,975	401,250
400-840	G/O 2012 (Refunding) - Payoff 2015	0	590,100	602,160
400-850	C/O 2013 (Cap. Projects) - Payoff 2032	0	48,000	191,150
		<u>1,023,102</u>	<u>1,073,217</u>	<u>1,195,796</u>
	<b>Lease Purchase Payments</b>			
405-535	Capital Lease Purchase Payments	<u>117,697</u>	<u>117,697</u>	<u>117,697</u>
		117,697	117,697	117,697
	<b>Total Fund Budget</b>	<u>1,140,799</u>	<u>1,190,914</u>	<u>1,313,493</u>
	Administrative Adjustments to accurately reflect estimated ending fund balances	0	61,893	0
	<b>Ending Fund Balance</b>	402,107	388,706	268,846

Fund 45 - Interest & Sinking Fund  
Bond Payments

Debt Balances



Annual Debt Payments



# City of Borger

## Fund 50 - Municipal Court Technology Fund

### Municipal Court

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
	<b>Beginning Fund Balance</b>	(2,893)	1,724	2,112
	<b>Revenues</b>			
30010	Revenue and Deposits	6,246	7,000	6,000
31408	Interest from Investments	12	25	10
		<u>6,258</u>	<u>7,025</u>	<u>6,010</u>
	<b>Expenditures</b>			
	<b>Contractual and Miscellaneous</b>			
419-275	Collection Fee Charges	98	300	185
		<u>98</u>	<u>300</u>	<u>185</u>
	<b>Machinery and Equipment Maintenance</b>			
419-414	Equipment Maintenance	60	2,288	2,300
419-418	Software and Hardware Maintenance	1,483	4,437	3,525
		<u>1,543</u>	<u>6,725</u>	<u>5,825</u>
	<b>Capital Outlay</b>			
419-513	Office Equipment	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
	<b>Total Fund Budget</b>	<u>1,641</u>	<u>7,025</u>	<u>6,010</u>
	Administrative Adjustments to accurately reflect estimated ending fund balances	0	388	0
	<b>Ending Fund Balance</b>	<u>1,724</u>	<u>2,112</u>	<u>2,112</u>

Fund 51 - Water/Sewer Construction Fund  
*Utilities Construction*

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
	<b>Beginning Fund Balance</b>	0	0	0
<b>Revenues</b>				
31408	Interest from Investments	0	0	0
31500	Bond Proceeds	0	0	5,250,000
31699	W/S Fund Transfers In	0	1,200,000	0
		0	1,200,000	5,250,000
<b>Expenditures</b>				
<b>Other Capital Expenses</b>				
451-820	Paint Storage Tanks	0	0	0
451-821	Sid Richardson Water Line	0	0	0
451-822	Fairlanes Lift Station	0	0	0
451-823	Refurbish Lift Stations	0	0	0
451-824	Agrium Effluent Pipeline	0	0	0
451-825	Emergency Service Radios	0	0	0
451-826	Huber Park Restrooms	0	0	0
451-827	New Well Field	0	1,200,000	5,250,000
		0	1,200,000	5,250,000
<b>Total Fund Budget</b>		0	1,200,000	5,250,000
Administrative Adjustments to accurately reflect estimated ending fund balances		0	0	0
<b>Ending Fund Balance</b>		0	0	0

# City of Borger

## Fund 52 - Capital Construction Fund Governmental Construction

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
	<b>Beginning Fund Balance</b>	0	0	1,307,494
<b>Revenues</b>				
30010	Revenue and Deposits	0	3,009,595	0
31408	Interest from Investments	0	800	500
		0	3,010,395	500
<b>Expenditures</b>				
<b>Other Capital Expenses</b>				
452-850	Roosevelt Street - 2013	0	1,074,000	28,454
452-851	Austin Street Drainage - 2013	0	427,000	400,000
452-852	Fire Station Renovations - 2014	0	0	725,000
452-853	Service Center Addition - 2013	0	95,000	77,800
452-854	Police Station HVAC - 2013	0	31,000	0
452-855	Weatherly Street Parking Lot - 2013	0	52,500	76,740
452-856	JPYC Improvements - 2013	0	240,000	0
452-857	Concrete Railroad Crossings - 2013	0	80,000	0
		0	1,999,500	1,307,994
<b>Total Fund Budget</b>		0	1,999,500	1,307,994
Administrative Adjustments to accurately reflect estimated ending fund balances		0	296,599	0
<b>Ending Fund Balance</b>		0	1,307,494	0

Fund 59 - Hotel and Motel Occupancy Fund  
*Tourism Contracts*

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
	<b>Beginning Fund Balance</b>	0	0	0
<b>Revenues</b>				
30010	Revenue and Deposits	302,778	285,000	280,000
31408	Interest from Investments	0	0	0
		<u>302,778</u>	<u>285,000</u>	<u>280,000</u>
<b>Expenditures</b>				
400-705	Transfer to Tourism Fund	150,135	159,150	149,200
400-800	Borger Chamber of Commerce	119,338	100,000	100,000
400-805	Friends of the Hutchinson County Museum	18,167	14,100	16,800
400-810	Tri-City Concert Association	15,138	11,750	14,000
<b>Total Fund Budget</b>				
		302,778	285,000	280,000
Administrative Adjustments to accurately reflect estimated ending fund balances				
		0	0	0
<b>Ending Fund Balance</b>				
		0	0	0

# City of Borger

## Fund 65 - Equipment Fund Capital Equipment

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
	<b>Beginning Fund Balance</b>	(2,474)	149,299	134,020
<b>Revenues</b>				
30003	Animal Control	9,685	15,323	9,453
30005	Fire Department	49,884	78,749	93,047
30006	Fire Prevention	4,038	0	0
30007	Code Enforcement	0	3,500	2,754
30008	Wildland Fire Department	0	0	0
30009	Park Department	10,522	23,445	10,794
30010	Planning & Zoning	0	0	0
30011	Police Department	93,764	128,779	150,978
30012	Public Works	9,079	20,602	22,008
30014	Refuse Collection	86,287	94,808	131,947
30015	Street Department	66,833	54,605	73,831
30016	Johnson Park Youth Center	15,952	16,296	6,039
30020	Transfer Station	56,336	27,744	32,604
30021	Vehicle Service Center	14,233	8,679	4,308
30022	G/F Reserve	0	0	13,547
30023	Building Standards	23,261	45,202	36,593
30024	Customer Service	4,886	12,044	20,454
30025	Water Maintenance	32,194	68,895	41,847
30026	Sewer Maintenance	70,632	67,530	60,939
30027	Water P&T	5,519	0	0
30028	Wastewater C&T	6,905	0	0
30030	W/S Reserve	0	0	13,547
31408	Interest from Investments	341	500	500
31440	Insurance Claims	0	0	0
		<u>560,351</u>	<u>666,701</u>	<u>725,190</u>
<b>Transfers</b>				
400-710	Transfers In from other Funds	0	0	0
<b>Expenditures</b>				
403-511	New and Used Vehicles	35,000	0	0
405-511	New and Used Vehicles	0	121,500	105,000
405-512	Machinery and Equipment	39,188	0	0
405-514	Other Equipment	0	0	0
407-511	New and Used Vehicles	0	0	0
407-514	Other Equipment	0	10,200	0
409-511	New and Used Vehicles	0	0	0
409-512	Machinery and Equipment	0	0	0
409-514	Other Equipment	0	62,000	0

Fund 65 - Equipment Fund  
*Capital Equipment*

Account	Description	Actual 2011 - 2012	Budgeted 2012 - 2013	Adopted 2013 - 2014
411-511	New & Used Vehicles	134,954	137,500	156,520
411-512	Machinery and Equipment	0	0	0
411-514	Other Equipment	5,296	0	0
412-511	New & Used Vehicles	32,811	48,700	0
412-512	Machinery and Equipment	0	0	0
412-514	Other Equipment	0	0	0
414-511	New & Used Vehicles	0	0	170,000
414-512	Machinery and Equipment	0	0	0
414-514	Other Equipment	89,416	96,000	100,000
415-511	New & Used Vehicles	0	17,600	0
415-512	Machinery and Equipment	0	0	175,000
415-514	Other Equipment	0	0	0
416-511	New & Used Vehicles	0	0	0
416-514	Other Equipment	37,963	0	0
420-511	New & Used Vehicles	0	0	0
420-512	Machinery and Equipment	0	0	0
421-511	New & Used Vehicles	0	0	0
421-514	Other Equipment	15,950	0	0
423-511	New & Used Vehicles	0	0	0
423-512	Machinery and Equipment	18,000	51,000	21,000
424-511	New & Used Vehicles	0	0	28,000
424-514	Other Equipment	0	13,000	123,000
425-511	New & Used Vehicles	0	65,000	0
425-512	Machinery and Equipment	0	75,000	0
426-511	New & Used Vehicles	0	0	0
426-512	Machinery and Equipment	0	0	0
426-514	Other Equipment	0	0	0
427-511	New & Used Vehicles	0	0	0
428-511	New & Used Vehicles	0	0	0
		408,578	697,500	878,520
<b>Total Fund Expenditures</b>		408,578	697,500	878,520
Administrative Adjustments to accurately reflect estimated ending fund balances		0	15,520	0
<b>Ending Fund Balance</b>		149,299	134,020	(19,310)