

Johnson Park Youth Center

Budget 2015-2016



Northwest Well Field Project



Robert Vinyard
Mayor



Bubba Dickson
Mayor Pro-Tem



Charles Gillingham
Council Member



Karen Felker
Council Member



Odys McClellan
Council Member

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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 \$100,001, which is a 2.78% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$214,026.

Record vote on the FY 2015-2016 Budget:

- Odis McClellan, Council Member Place 1 - Nay
- Karen Felker, Council Member Place 2 - Aye
- Robert Vinyard, Council Member Place 3/Mayor - Aye
- Marvin “Bubba” Dickson, Council Member Place 4 - Aye
- Charles Gillingham, Council Member Place 5 - Aye

<u>Tax Rates</u>	<u>FY2014-2015</u>	<u>FY2015-2016</u>
Property Tax Rate	\$0.860000/\$100	\$0.860000/\$100
Effective Tax Rate	\$0.822951/\$100	\$0.826377/\$100
Effective M&O Rate	\$0.544154/\$100	\$0.556901/\$100
Roll Back Rate	\$0.949976/\$100	\$0.984619/\$100
Debt Rate	\$0.278797/\$100	\$0.269476/\$100
Debt Obligations	\$7,945,755	\$7,286,282
(Ad Valorem Tax Supported)		

City of Borger

Budget 2015 – 2016

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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

September 8, 2015

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, 2015.

The proposed budget does call for adoption of a total combined tax rate of \$0.860000/\$100 which is above the effective tax rate of \$0.826377/\$100 as calculated by the Hutchinson County Tax Assessor Collector. The Budget as presented does contain increases in the rates for water, sewer, and refuse to cover the City's increasing costs to provide those services and to cover new debt service payments from the Series 2013 & Series 2014 Revenue Bonds. The proposed FY 2015-2016 Budget continues our efforts to maintain adequate levels of service while improving the quality of public facilities.

This Budget anticipates maintenance and operation revenues of \$24,719,974 which represents an increase of 4.9% over FY 2014 -2015. This Budget also includes anticipated issuance of \$8,000,000 of additional debt to fund the remodel of the SPS Office Building at 430 N. Deahl into a new Police Station; the expansion and remodel of the Central Fire Station at 200 N. Cedar; seed funding for the proposed Multi-Purpose Events Center; a proposed 4-Plex Softball Complex; as well as other less significant capital projects.

This is a "**Red Budget**" with planned expenditures totaling \$37,856,615. Included in that amount are three major projects, the aforementioned remodel of the Police Station, and the addition and remodel of the Central Fire Station. In addition, and in conjunction with Agrium's completion of their Lone Star Project, a major expansion of the City's Water System hereinafter described in detail is nearing completion. The remaining planned expenditures of \$25,526,615 for the normal operations of the City represent a 1.4% decrease from the FY 2014-2015 Budget, yet still produce a revenue shortfall of \$806,641 primarily due to additional debt service payments of \$2,613,309 for the Series 2013 & 2014 Revenue Bond issuances and the extended construction time of Agrium's Lone Star Project.

As heretofore mentioned, the major expansion of the City's Water System contained planned expenditures of \$29,150,000 in the FY2014-2015 Budget and \$3,250,000 in the proposed FY2015-2016 Budget. From research of old City records, this water project is by far, the largest single project in the City of Borger's 88 year history. Surpassing in size, scope, and certainly cost, the construction of the City's original Well Field and transmission pipeline in 1960. The Northwest Well Field Project consists of seven (7) water wells, two (2) one-million

gallon pre-stressed concrete ground storage tanks, one (1) five million gallon per day pump station, approximately 20 ¾ miles of collection and transmission pipeline ranging in size from 12” to 36”, one (1) one million five hundred thousand gallon pre-stressed concrete stand pipe, and one (1) one million five hundred thousand gallon per day pump station.

Specific to the normal operations and maintenance of the City, personnel services continue to represent the biggest expense in the proposed FY 2015-2016 Budget comprising 46.3% of all expenditures in the General and Water/Sewer Funds. In the General Fund personnel services represent 63.0% of the General Fund Budget as compared to 24.7% in the Water/Sewer Fund. This year’s Budget does not include a Cost of Living Adjustment for our employees; however, there are still significant increased expenses in personnel services for the proposed FY 2015-2016 Budget which include, but are not limited to:

- A new administrative clerk’s position in the Police Department totaling \$48,339 in salary and benefits. This new position is required due to the relocation of the Department to a new facility.
- The addition of one new position in the Parks Department at a salary & benefit cost of \$41,837. This position will primarily be responsible for the upkeep of the Central Business area and will be significantly offset by a reduction in cost for work that is now being contracted out.
- Increased healthcare costs of \$174,997 due to the continued implementation and ever changing rules of the Patient Protection and Affordable Care Act.

Other factors contributing to the slight overall decrease for FY 2015-2016 include:

- Less scheduled replacements of trucks and other in-efficient and worn-out vehicles.
- Less scheduled replacement of mobile equipment.
- Significant upgrades to the City’s computer and communication systems nearing completion.
- Purchase of fewer dumpsters as most have been replaced in the last 5 to 6 years.

A significant amount of the aforementioned vehicles and/or equipment will be funded out of the Capital Equipment Fund. This Fund was initiated in FY 2006 – 2007 and continues to be a viable alternative to commercial financing of vehicles and equipment. Since the Fund’s inception, over \$5,850,000 of vehicles and equipment have been purchased through the Fund. Each year if necessary and appropriate, staff may adjust existing departmental re-payments as one of several strategies to balance the budget and/or manage cash flow through the Capital Equipment Fund. This year staff proposes expenditures of \$721,119 for the purchase of vehicles and equipment to be repaid back to the Fund at 4% interest.

The intent of this letter is to explain the FY 2015-2016 Budget that is on the City Council agenda for final approval on September 8, 2015 and the Ordinances that will set the ad valorem tax rate and utility increases scheduled for final approval on September 15, 2015. 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. In an indirect way, every budget provides an implied statement of community goals. At a minimum, the allocation of resources among different functions reflects both the particular goals that the government hopes to attain and the relative priorities assigned to each goal. Additionally, the budget reflects the elected official's philosophy of local government. By allocating funds for certain activities or by reducing or omitting other functions, the elected official indicates those services, which the government will (or will not) attempt to provide. In addition, this document represents the basis upon which elected officials and city staff are held accountable for how they manage public funds.

- Tax Rate Ordinance - by statute, the tax rate has to be adopted by ordinance each year before September 30th or by the 60th day after the taxing unit receives the certified appraisal role, whichever is later. The tax rate is adopted as a two part rate; the maintenance and operation (M&O) part supports the city's governmental activities through the general fund, while the debt service part, sometimes referred to as the interest and sinking (I&S) fund is specifically earmarked to payoff tax supported bonded indebtedness. For FY 2015-2016 staff proposes a combined rate of \$0.860000 per \$100 valuation on all taxable property in the City.

- Utility Rate Ordinance – also by statute, municipal utility rates are set by ordinance. While these ordinances may take many forms, in general they amend sections of the city's code of ordinances that set the charges for the various available municipal services.

The City seeks opportunities 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 maintaining the financial integrity of the City for generations to come.

On behalf of the administrative staff, directors, supervisors, and employees of the City, I wish to express a heartfelt thanks to the Mayor, Mayor Pro-Tem, and council members for their confidence and trust, 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

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ORDINANCE O-002-15

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF BORGER FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015 AND ENDING SEPTEMBER 30, 2016; 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 2015-2016 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 2014-2015 FISCAL YEAR; PROVIDING A REPEALING CLAUSE; PROVIDING A SAVINGS CLAUSE; AND PROVIDING FOR PUBLICATION AND AN EFFECTIVE DATE

WHEREAS, on July 31, 2015, the proposed FY 2015-2016 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, 2015 and ending September 30, 2016; 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, 2015 and ending September 30, 2016, 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 2015-2016 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 2015-2016 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, 2015 and ending September 30, 2016.

SECTION 4.

That, the expenditures during the Fiscal Year beginning October 1, 2015 and ending September 30, 2016, 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, 2015 and ending September 30, 2016:

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, 2014 and ending on September 30, 2015, are hereby ratified, and that Budget Ordinance O-006-14 and Budget Amendment Ordinance O-001-15 as heretofore amended, for the Fiscal Year beginning October 1, 2014 and ending on September 30, 2015, 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, 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 8.

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 9.

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

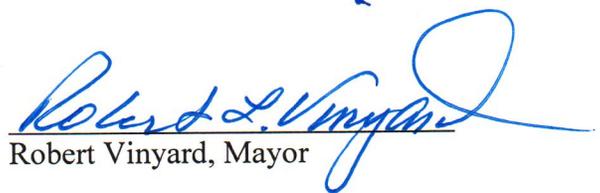
Newspaper of the City of Borger, Texas, the Caption, and Effective Date of this Ordinance as required by Section 52.013, Texas Local Government Code.

INTRODUCED, on this the 1st day of September 2015, 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 8th day of September 2015, at a special 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: Robert Vinyard Against the Adoption: Odis McClellan
Marvin Dickson
Charles Gillingham
Karen Felker

Abstaining: None


Robert Vinyard, Mayor

ATTEST:



Stella Sauls, City Secretary

APPROVED AS TO FORM:

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

ORDINANCE O-003-15

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BORGER, TEXAS, FIXING THE AD VALOREM TAX RATE AND PROVIDING FOR THE LEVYING OF AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF BORGER, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015 AND ENDING SEPTEMBER 30, 2016 AT THE RATE OF \$0.860000 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, 2015 and ending September 30, 2016, 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 8, 2015 a separate Budget Ordinance for the fiscal year beginning October 1, 2015 and the 2015 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, it is necessary that an ordinance be passed levying an ad valorem tax on all property, both real and personal, within the corporate limits of the City of Borger, Texas in accordance with such Budget and the Texas Tax Code; 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 Maintenance and Operations of the municipal government of the City of Borger and to provide an Interest and Sinking Fund for the Fiscal Year 2015-2016, upon all property, real, personal, and mixed within the corporate limits of said City on January 1, 2015 subject to taxation, a tax of \$0.860000 on each one hundred dollar (\$100.00) valuation on said property, said tax being levied and apportioned to the specific purposes hereinafter set forth:

- a. For the maintenance and operations support of the general government (General Fund), \$0.590524 on each \$100.00 of taxable valuation of property; and,
- b. For the Interest and Sinking Fund, \$0.269476 on each \$100.00 of taxable valuation of property.
- c. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE¹.
- d. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$33.62².

SECTION 3.

That, the taxes assessed and levied hereby are payable any time after the approval and publication of this Ordinance, and not later than January 31 of the year following the

1. Texas Tax Code, Section 26.05 (b)(1)(A)
2. Texas Tax Code, Section 26.05 (b)(1)(B)

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 1st of the year in which it becomes delinquent.

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

All taxes shall become a lien upon the property against which assessed, and the Hutchinson County Tax Assessor Collector as the collector for the City of Borger is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City, and shall by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real, personal, or mixed, for the payment of said taxes, penalty and interest, and, the penalty and interest collected from such delinquent taxes shall be apportioned to the General Fund of the City.

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.

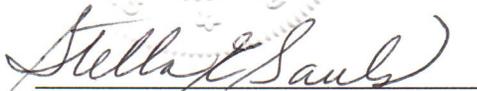
That, this Ordinance shall become effective from and after its adoption and publication as required by the City Charter and by law.

INTRODUCED, on this the 8th day of September 2015, at a special 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 15th day of September 2015, 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.


Robert Vinyard, Mayor

ATTEST:



Stella Sauls, City Secretary

APPROVED AS TO FORM:

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

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ORDINANCE O-004-15

AN ORDINANCE AMENDING THE CITY OF BORGER, CODE OF ORDINANCES, CHAPTER 13, UTILITIES, SECTIONS 13.04.009, 13.04.010, 13.05.002, AND 13.06.045; PROVIDING A REPEALING CLAUSE; PROVIDING A SAVINGS CLAUSE; AND PROVIDING FOR PUBLICATION AND AN EFFECTIVE DATE

WHEREAS, the City Council approved on September 8, 2015 a separate budget ordinance for the fiscal year beginning October 1, 2015 which requires an adjustment to utility and refuse rates to support the revenue requirements of said Budget; and,

WHEREAS, it is necessary that an Ordinance be passed amending the City of Borger Code of Ordinances Chapter 13, Utilities.

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

SECTION 1.

That, Chapter 13, Utilities, Article 13.04, Rates and Charges Generally, Section 13.04.009, User Classifications, of the Code of Ordinances, City of Borger, Texas, is hereby amended to read as follows:

Section 13.04.009, User classifications

(a) Established. A user classification is hereby established for all users of municipal water and wastewater facilities, as follows:

- (1) Class A. Residential users.
- (2) Class B. Commercial users.
- (3) Class C. Industrial or wholesale users.

(b) Defined. The user classifications established in the subsection (a) above are herein defined:

(1) Class A users shall include all residential-type users, including, but not limited to, residences, apartment units, trailer court units, duplexes, or any other service primarily intended for domestic or residential-type use. The city may include small office buildings, churches and other low-volume (similar to domestic volume) users in class A.

(2) Class B users shall include commercial users including, but not limited to, restaurants, cafes, carwashes, schools, hospitals, nursing homes, offices, hotels, motels, laundries, grocery stores, department stores, and the like, not included in class A.

(3) Class C users are generally industrial or wholesale customers, including, but not limited to, any users of:

- (A) untreated or raw water;
- (B) effluent or other non-potable water;
- (C) city produced potable well water;
- (D) Canadian River Municipal Water Authority (CRMWA) raw surface water or well water;
- (E) or any combination of the above, that requires, among other things:

- (1) oversized additions to the city's water system;
- (2) water delivery at a particular range of pressure;
- (3) delivery of a particular source (city well water and/or CRMWA water);
- (4) delivery at a high flow rate; and/or
- (5) delivery in quantities in excess of that required by a typical Class B commercial customer.

(4) Class C water service will be normally be provided pursuant to a written water supply agreement upon such terms and conditions as agreed to by the city council and at a rate for each source of water set to fully recover the city's cost of providing such service. Class C water rates shall be calculated using a cost-of-service rate methodology developed by the city and designed to recover the cost of providing such service. Rates for each source will be recalculated pursuant to Section 13.04.010(3) of this Article and effective for water taken on or after each January 1 of every fiscal year.

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

Section 13.04.010, Water Rates

(1) Class A. All active Class A users inside the city limits shall be charged a minimum of sixteen dollars and 50/100 (\$16.50) per month, plus a charge of three dollars and 25/100 (\$3.25) for each one thousand gallons of consumption.

(2) Class B. All active Class B users inside the city limits shall be charged a minimum of sixteen dollars and 50/100 (\$16.50) per month, plus a charge of three dollars and 25/100 (\$3.25) for each one thousand gallons of consumption.

(3) Class C. Absent specific terms (charge per 1,000 gallons) of a particular water supply or other mutually approved agreement, all active Class C users located inside or outside the city limits shall be charged a minimum of fifty dollars and 00/100 (\$50.00) per month for meter sizes of less than four (4) inches and one hundred dollars and 00/100 (\$100.00) per month for meter sizes of four (4) inches or more; plus a charge for each one thousand gallons of consumption pursuant to the following table:

Source of Water	Charge per 1,000 gallons
City System Water (potable)	\$3.25
City Well Water (potable)	\$2.12
City Effluent Water (non-potable)	\$1.06
CRMWA Raw Surface Water (non-potable)	\$1.25
CRMWA Well Water (non-potable)	\$2.26

(4) Class C. All active Class C users located outside the city limits that do not have an active water supply or other mutually approved agreement shall pay the rate of one and one-half times (150%) the current rate charged to Class C users located inside the city limits.

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 sixteen dollars and 50/100 (\$16.50) per month, plus a charge of two dollars and 95/100 (\$2.95) per one thousand (1,000) gallons of metered water consumption.

That, Chapter 13, Utilities, Article 13.06, Solid Waste, Section 13.06.045, Charges, of the Code of Ordinances, City of Borger, Texas, is hereby amended to read as follows:

Section 13.06.045, Charges

(1) Residential single-family property. The rate to be charged for the removal of refuse from single-family units shall be twenty-five dollars and 00/100 (\$25.00) per month. In the event a single-family unit is vacant, no charge shall be made during the time that the same is unoccupied, provided the utility customer makes application with the customer service office prior to billing, and thence, renews application with each 30-day period of vacancy.

(2) Multiple-family dwelling units, three units or less. Duplexes or triplexes connected to a single water meter shall be charged the same rate as a single-family dwelling unit, twenty-five dollars and 00/100 (\$25.00) per month.

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

<u>Container size</u>	<u>Pickups per week</u>	<u>Rate per month</u>
1-1/2 yd ³	1	\$25.00
1-1/2 yd ³	2	\$50.00
3 yd ³	1	\$45.50
3 yd ³	2	\$91.00
3 yd ³	3	\$136.50
3 yd ³	4	\$182.00
3 yd ³	5	\$227.50

SECTION 2.

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 3.

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.

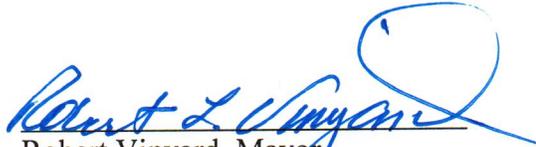
SECTION 4.

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.

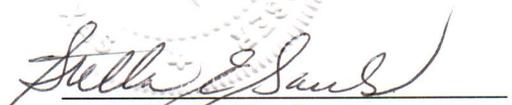
INTRODUCED, on this the 8th day of September 2015, at a special meeting of the City Council of the City of Borger, Texas, which meeting was held in compliance with the Open Meetings Act, Tex Gov't Code, §551.001, et.seq. at which meeting a quorum was present and voting.

PASSED, APPROVED, AND ADOPTED, on this the 15th day of September 2015, 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.




Robert Vinyard, Mayor

ATTEST:

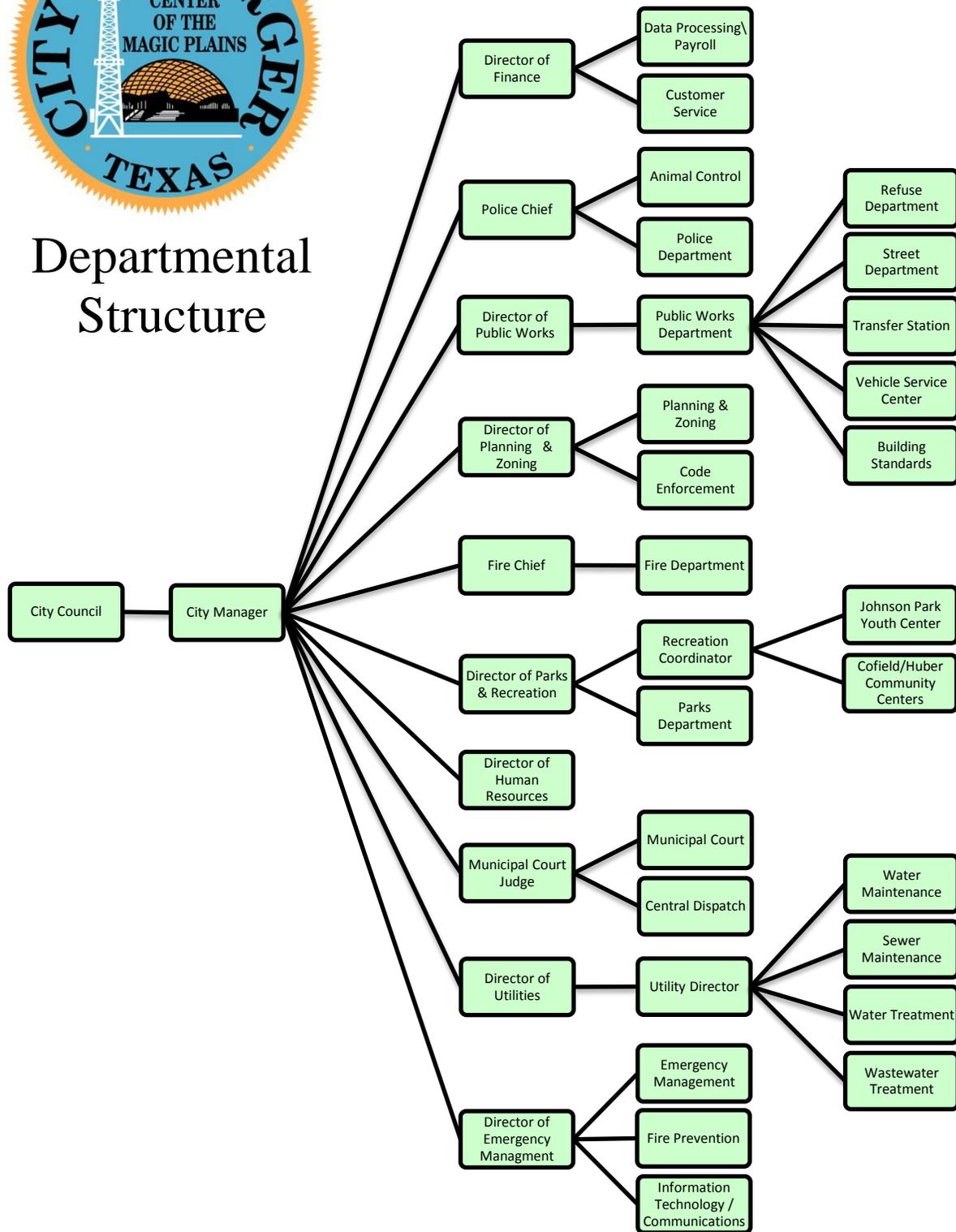

Stella Sauls, City Secretary

APPROVED AS TO FORM:

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



Departmental Structure



City of Borger

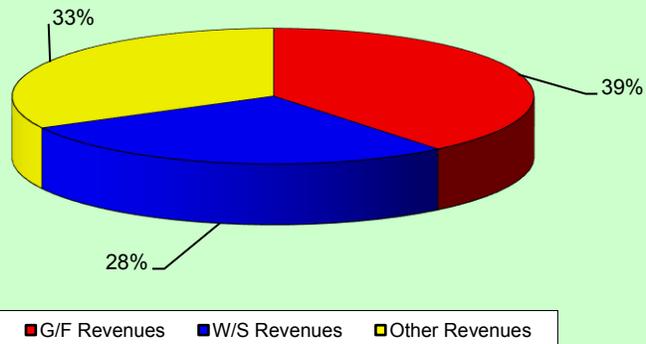
Summary of Revenue Estimates

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Beginning Fund Balances		15,801,468	49,800,926	19,947,151
Fund 01 - General Fund				
31001	Ad Valorem Tax	2,519,040	2,546,500	2,657,475
31005	Sales and Use Tax	3,063,471	3,087,000	3,250,000
31101	Gross Receipts Tax	1,027,092	972,000	995,000
31201	License and Permits	68,056	62,500	61,613
31301	Fines and Forfeits	331,126	365,500	376,000
31401	Service Charges	380,186	370,125	377,077
31405	Refuse Collection	2,003,677	2,035,000	2,100,000
31406	Vector Control	128,346	130,000	130,000
31408	Interest from Investments	2,890	4,000	6,000
31414	Industrial District	1,546,155	1,588,000	1,640,333
31418	Solid Waste Tipping Fees	165,843	190,000	180,000
31435	County Fire/Emergency Services Contract	34,000	50,000	50,000
31436	Radio Dispatching Contracts	136,000	160,000	160,000
31499	From W/S Fund for Services Rendered	1,200,000	1,000,000	850,000
		<u>12,605,884</u>	<u>12,560,625</u>	<u>12,833,498</u>
Fund 02 - Water and Sewer Fund				
31110	Transfers from Other Funds	523,779	0	0
31501	Water Sales	2,770,734	2,775,000	2,800,000
31502	Sewer Sales	1,799,710	2,082,000	2,232,000
31503	Plumbing Permits and Water Taps	6,051	8,500	8,000
31504	Agrium Water Sales	1,669,522	1,700,000	2,016,000
31505	Sale of City Assets	(148)	0	0
31506	Miscellaneous Revenues	67,213	50,000	50,000
31508	Interest from Investments	3,137	5,500	3,000
31509	Reconnect and Turn On Fees	41,455	35,000	35,000
31510	Insufficient Check Fees	900	1,000	1,000
31511	W/S Utility Penalty and Interest	97,008	85,000	86,000
31512	Conoco/Phillips Water Sales	659,930	750,000	975,000
31513	Sid Richardson Water Sales	455,585	512,000	575,000
31514	Orion Water Sales	320,610	368,000	385,000
31515	Purchase Card Rebates	7,562	10,000	10,000
31521	Reimbursement Grants	0	0	0
39999	Insufficient Checks	0	0	0
		<u>8,423,049</u>	<u>8,382,000</u>	<u>9,176,000</u>

Summary of Revenue Estimates

Account Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
<u>Fund 03 - Tourism Fund</u>	235,946	211,800	233,800
<u>Fund 09 - Parks, Recreation and Special Projects</u>	33,005	32,100	32,000
<u>Fund 31 - Fire Training Fund</u>	18,015	12,000	25,000
<u>Fund 40 - M/C Building Security Fund</u>	4,411	4,600	4,500
<u>Fund 45 - Interest & Sinking Fund</u>	1,290,228	1,172,298	1,216,054
<u>Fund 50 - M/C Technology Fund</u>	5,869	6,010	6,000
<u>Fund 51 - W/S Capital Construction Fund</u>	38,460,326	30,000	14,000
<u>Fund 52 - Capital Construction Fund</u>	340	1,000	8,014,000
<u>Fund 59 - Hotel / Motel Occupancy Fund</u>	395,885	350,000	375,000
<u>Fund 61 - Multi-Purpose Events Center Fund</u>	694	0	0
<u>Fund 65 - Capital Equipment Fund</u>	688,692	794,345	790,122
Total of Revenue Estimates	62,162,343	23,556,778	32,719,974

Revenues



Total Revenues and Reserves	77,963,811	73,357,704	52,667,125
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City of Borger

Summary of All Expenditures by Account

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Fund 01 - General Fund				
	Non-Departmental - Transfer Out	750,000	0	0
	Non-Departmental - Transfer In	(569,566)	0	0
1	General Fund Data Processing	53,377	60,360	61,998
2	Administration	337,732	302,885	292,541
3	Animal Control	217,521	246,108	245,583
4	Central Dispatching	561,063	550,083	564,718
5	Fire	2,097,200	2,149,815	2,153,577
6	Fire Prevention	88,223	105,937	104,120
7	Code Enforcement	255,268	279,320	303,896
8	Emergency Management / Info. Technology	126,052	208,840	260,695
9	Park	568,789	620,671	777,249
10	Planning and Zoning	458,294	483,132	477,902
11	Police	2,633,580	2,701,273	2,725,739
12	Public Works Director	274,461	288,472	203,193
13	Recreation	95,106	87,914	96,220
14	Refuse Collection	680,236	691,605	716,592
15	Street and Alley Maintenance	832,553	945,551	969,563
16	Swimming Pool	513,993	493,041	431,055
19	Municipal Court	395,225	550,085	601,092
20	Transfer Station	1,017,858	1,135,680	1,058,338
21	Vehicle Service Center	254,274	261,579	240,805
22	Reserve Account Section	216,987	255,247	418,598
23	Building Standards and Facelift	104,724	143,027	130,024
Total General Fund Expenditures		11,962,950	12,560,625	12,833,498
Fund 02 - Water and Sewer Fund				
	Non-Departmental - Transfer Out	387,351	850,000	0
	Non-Departmental - Transfer In	0	(335,556)	0
24	Water/Sewer Customer Service	925,772	997,552	1,035,727
25	Water Maintenance Section	644,228	662,150	645,529
26	Sewer Maintenance Section	607,249	664,118	642,957
27	Water Production and Treatment	809,218	992,841	947,755
28	Wastewater Treatment	585,906	568,789	587,770
29	Water/Sewer Utilities Director	215,504	234,152	229,418
30	Water/Sewer Reserve Account Section	4,062,657	5,752,240	5,654,679
31	Water/Sewer Data Processing	153,771	177,350	182,165
Total Water & Sewer Fund Expenditures		8,391,656	10,563,636	9,926,000

Summary of All Expenditures by Account

Account Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Fund 03 - Tourism Fund	43,375	211,800	233,800
Fund 09 - Parks, Recreation and Special Projects	53,056	85,500	32,000
Fund 31 - Fire Training Fund	8,921	25,000	25,000
Fund 40 - M/C Building Security Fund	0	50,000	50,000
Fund 45 - Interest & Sinking Fund	1,314,007	1,323,197	1,324,198
Fund 50 - M/C Technology Fund	5,092	6,010	6,000
Fund 51 - W/S Capital Construction Fund	5,412,312	29,150,000	4,430,000
Fund 52 - Capital Construction Fund	(1,113,967)	2,440,000	9,450,000
Fund 59 - Hotel / Motel Occupancy Fund	395,885	350,000	375,000
Fund 61 - Multi-Purpose Events Center Fund	377	0	(1,500,000)
Fund 65 - Capital Equipment Fund	738,826	753,500	721,119
Total of Operating Expenditures	27,212,491	57,469,268	37,856,615
Ending Fund Balances	49,800,926	19,947,151	15,478,510
Total Expenditures and Reserves	77,013,417	77,416,419	53,335,125

City of Borger

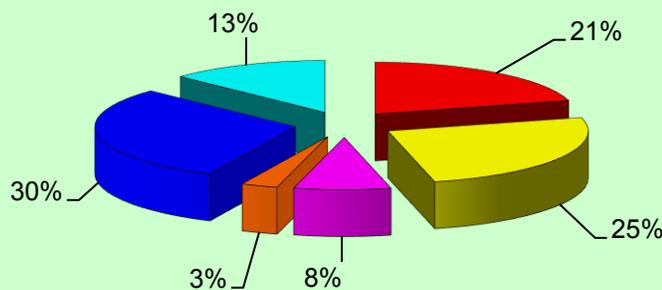
Fund 01 - General Fund Detailed Revenue Estimates

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
	Beginning Fund Balance	2,967,587	3,042,954	3,250,000
	Taxes			
31001	Ad Valorem Taxes	2,378,253	2,431,000	2,540,475
31002	Delinquent Taxes	74,648	61,000	60,000
31003	Penalty and Interest	60,329	50,500	50,000
31004	Discounts	0	0	0
31006	Late Rendition Penalty	5,810	4,000	7,000
31015	Sales and Use Tax	3,063,471	3,087,000	3,250,000
		<u>5,582,511</u>	<u>5,633,500</u>	<u>5,907,475</u>
	Gross Receipts Tax			
31102	X-Cel Energy Franchise	610,327	600,000	600,000
31103	Texas Gas Franchise	233,660	222,000	225,000
31104	Cable One Franchise	125,531	100,000	110,000
31105	Telecommunications	57,574	50,000	60,000
		<u>1,027,092</u>	<u>972,000</u>	<u>995,000</u>
	License and Permits			
31201	Zoning and Plat Fees	869	2,000	2,000
31202	Mechanical Permits	1,967	1,000	1,000
31203	Animal Shelter Fees	16,148	18,000	18,000
31204	Alcoholic Beverages	24,996	19,000	22,613
31205	Building Permits	20,281	18,500	14,000
31206	Electricians Licenses	0	0	0
31207	Electrical Permits	3,796	4,000	4,000
31208	Lease Agreements	0	0	0
31209	Taxicab Driver Permits	0	0	0
31210	Occupational License Permits	0	0	0
31211	Moving Permits	0	0	0
		<u>68,056</u>	<u>62,500</u>	<u>61,613</u>
	Fines and Forfeits			
31301	Municipal Court Fines	187,456	207,000	210,000
31302	Court Operations Fund	873	1,000	1,000
31303	Delinquent Fines & Court Costs	25,456	27,500	30,000
31304	Bonds on Fines	2,082	0	0
31305	Municipal Court Costs	115,259	130,000	135,000
		<u>331,126</u>	<u>365,500</u>	<u>376,000</u>

Fund 01 - General Fund
Detailed Revenue Estimates

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Service Charges				
31401	Birth Certificates	1,165	1,200	1,000
31402	Vital Statistics	17,295	20,000	22,000
31403	Youth Center Admissions	49,876	45,000	43,000
31404	Sale of City Assets	0	0	0
31405	Refuse Collection	2,003,677	2,035,000	2,100,000
31406	Vector Control	128,346	130,000	130,000
31407	Miscellaneous Revenue	34,989	40,000	42,000
31408	Interest from Investments	2,890	4,000	6,000
31409	Refuse Penalty and Interest	40,189	38,000	38,000
31411	Housing Authority in Lieu of Taxes	15,173	6,500	6,500
31412	False Alarm Fees	490	300	0
31413	Cash Over or Under	0	0	0
31414	Industrial District Contracts	1,546,155	1,588,000	1,640,333
31416	Purchase Card Rebates	22,685	20,000	25,000
31418	Solid Waste Tipping Fees	165,843	190,000	180,000
31419	Recreation Program Donations	7,761	10,000	10,000
31421	Reimbursement Grants	0	9,000	9,000
31425	BISD SRO Reimbursement	126,000	126,125	135,577
31434	Contract Fire Services	0	0	0
31435	County Fire Contract	34,000	50,000	50,000
31436	Radio Dispatching Contracts	136,000	160,000	160,000
31437	Code Enforcement Grants	0	0	0
31448	Youth Facility Rentals	36,223	22,000	20,000
31449	Youth Facility Concession Sales	28,340	32,000	25,000
31450	Returned Checks	0	0	0
31499	From W/S Fund for Services Rendered	1,200,000	1,000,000	850,000
		<u>5,597,097</u>	<u>5,527,125</u>	<u>5,493,410</u>
Total General Fund Revenues		12,605,884	12,560,625	12,833,498

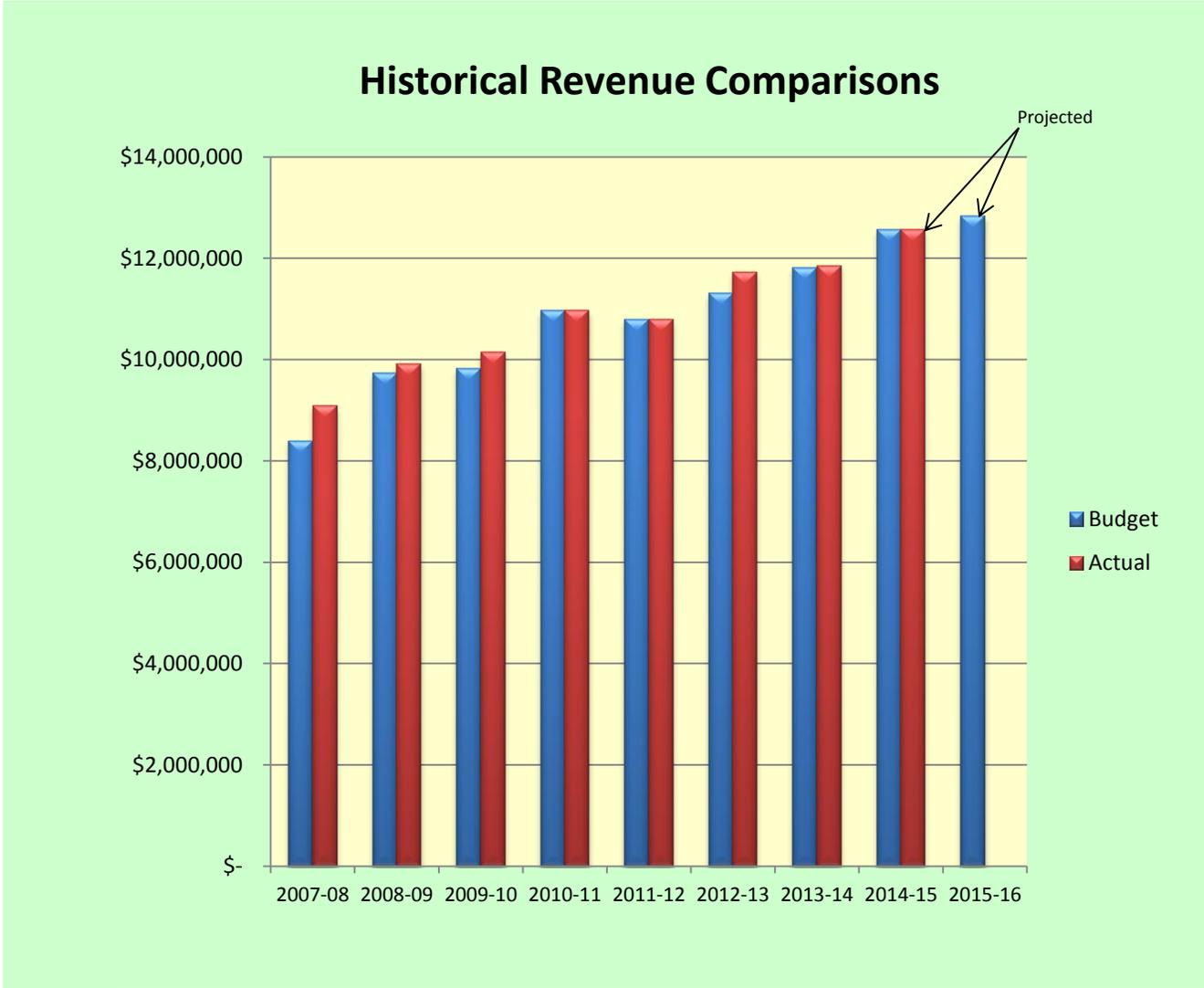
Detailed Revenue



■ Ad Valorem Taxes
 ■ Sales Taxes
 ■ Gross Receipts
■ Fines and Forfeits
 ■ Service Charges
 ■ Industrial District

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 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Personnel Services				
401-111	Salaries - Regular	27,524	30,460	30,031
401-112	Salaries - Overtime	992	1,500	1,500
401-121	Retirement - TMRS	4,842	5,225	4,898
401-122	Social Security	398	463	457
401-123	Worker's Compensation	51	68	78
401-125	Group Insurance	4,611	5,087	5,757
		<u>38,417</u>	<u>42,803</u>	<u>42,721</u>
Contractual and Miscellaneous Services				
401-211	Postage	257	750	750
401-212	Communications	445	500	422
401-213	Printing	96	100	100
401-215	Travel	0	600	400
401-220	Insurances	129	150	130
401-253	Outside Professional	5,925	7,500	8,000
401-254	Special Services	600	750	750
		<u>7,451</u>	<u>10,350</u>	<u>10,552</u>
General Services				
401-314	Office Supplies	1,542	1,200	1,000
401-316	Wearing Apparel	0	25	25
401-317	Photo and Duplicating	46	50	50
401-318	Tools and Equipment	0	0	0
401-332	Other Supplies	238	250	250
		<u>1,826</u>	<u>1,525</u>	<u>1,325</u>
Machinery and Equipment Maintenance				
401-413	Office Equipment Maintenance	16	150	100
401-414	Equipment Maintenance	0	0	0
401-418	Software and Hardware Maintenance	5,667	5,532	7,300
		<u>5,683</u>	<u>5,682</u>	<u>7,400</u>
Total Operating Budget		53,377	60,360	61,998
Capital Outlay				
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>
Total Departmental Budget		53,377	60,360	61,998

City of Borger

Fund 01 - General Fund Administration

Supervisor: Eddie Edwards

Authorized FTE's: 1.5

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Personnel Services				
402-111	Salaries - Regular	161,677	136,857	140,188
402-112	Salaries - Overtime	4,787	2,000	4,000
402-113	Salaries - Seasonal and Part-time	2,850	3,000	3,000
402-114	Salaries - Holiday Pay	0	0	0
402-121	Retirement - TMRS	28,442	23,030	22,400
402-122	Social Security	1,292	756	757
402-123	Worker's Compensation	282	506	366
402-125	Group Insurance	12,479	9,658	10,998
		<u>211,809</u>	<u>175,807</u>	<u>181,709</u>
Contractual and Miscellaneous Services				
402-211	Postage	973	750	750
402-212	Communications	6,420	7,000	6,750
402-213	Printing	236	1,300	500
402-214	Public Notices	2,940	2,600	3,000
402-215	Travel	28,599	19,500	12,000
402-216	Auto Allowance	0	0	0
402-217	Records Management	55	300	250
402-220	Insurances	3,068	2,903	3,107
402-223	Bonds	200	200	200
402-231	Equipment Rental	0	0	0
402-236	Staff Training	4,056	1,700	2,500
402-251	Utilities	5,638	6,000	6,000
402-252	Dues and Subscriptions	3,592	5,000	4,900
402-253	Outside Professional	12,339	13,000	13,000
402-254	Special Services	725	1,000	1,000
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	225	250	250
402-262	Janitorial Service	0	0	0
402-263	Contract Labor	0	0	0
402-275	Collection Fee Charges	258	250	250
		<u>69,323</u>	<u>61,753</u>	<u>54,457</u>
General Services				
402-312	Chemical Supplies	0	0	0
402-313	Books and Educational	149	250	250
402-314	Office Supplies	2,987	2,500	3,500
402-315	Food Supplies	991	3,500	3,000
402-316	Wearing Apparel	237	700	700

Fund 01 - General Fund
Administration

Administration
Reports To: Eddie Edwards

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
General Services - Continued				
402-317	Photo and Duplicating Supplies	2,779	3,000	3,000
402-318	Tools and Equipment	0	75	75
402-319	Vital Statistics	2,180	6,000	4,000
402-321	Janitorial Supplies	1,310	600	1,250
402-323	Gas and Oil	0	0	0
402-325	Election Supplies and Expenses	16,555	12,500	12,500
402-330	Personnel Services	14,399	14,000	13,000
402-332	Other Supplies	1,347	2,100	1,500
		<u>42,933</u>	<u>45,225</u>	<u>42,775</u>
Machinery and Equipment Maintenance				
402-413	Office Equipment Maintenance	3,269	4,600	4,100
402-414	Equipment Maintenance	179	2,500	2,000
402-418	Software and Hardware Maintenance	10,219	13,000	7,500
402-421	Building Maintenance	0	0	0
		<u>13,667</u>	<u>20,100</u>	<u>13,600</u>
Total Operating Budget		337,732	302,885	292,541
Capital Outlay				
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>
Total Departmental Budget		337,732	302,885	292,541

City of Borger

Fund 01 - General Fund Animal Control

Supervisor: Betsy Parks

Authorized FTE's: 3.0

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Personnel Services				
403-111	Salaries - Regular	99,226	102,048	102,777
403-112	Salaries - Overtime	10,631	10,000	10,000
403-113	Salaries - Seasonal and Part-time	0	0	0
403-114	Salaries - Holiday Pay	1,722	2,500	1,500
403-121	Retirement - TMRS	18,938	19,005	17,520
403-122	Social Security	1,590	1,646	1,657
403-123	Worker's Compensation	1,731	2,428	3,258
403-125	Group Insurance	18,651	20,348	23,028
		<u>152,488</u>	<u>157,975</u>	<u>159,740</u>
Contractual and Miscellaneous Services				
403-200	Sanitary Landfill	476	500	500
403-211	Postage	79	450	450
403-212	Communications	1,228	1,400	2,840
403-213	Printing	0	0	0
403-214	Public Notices	0	0	0
403-215	Travel	1,234	1,600	1,200
403-220	Insurances	1,667	1,790	2,197
403-231	Equipment & Land Rental	0	0	0
403-236	Staff Training	0	850	750
403-251	Utilities	8,015	7,400	7,400
403-252	Dues and Subscriptions	0	75	75
403-253	Outside Professional	2,284	4,000	3,000
403-254	Special Services	0	0	0
403-255	Damage Claims	0	0	0
403-256	Laundry	2,213	3,000	2,500
403-259	Refunds	0	0	0
403-260	Pest and Germ Control	610	1,000	700
		<u>17,805</u>	<u>22,065</u>	<u>21,612</u>
General Services				
403-312	Chemical Supplies	391	1,400	2,200
403-313	Books and Educational	0	300	0
403-314	Office Supplies	615	850	750
403-315	Food Supplies	820	2,000	1,750
403-316	Wearing Apparel	1,358	2,000	2,000
403-317	Photo and Duplicating Supplies	1	50	50
403-318	Tools and Equipment	807	750	750
403-321	Janitorial Supplies	3,028	2,500	1,800

Fund 01 - General Fund
Animal Control

Public Safety
Reports To: Bruce Roberts

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
General Services - Continued				
403-323	Gas and Oil	10,529	7,500	9,000
403-324	Welding Supplies	0	0	0
403-326	Lube, Oil, and Gas	0	0	0
403-332	Other Supplies	9,133	5,250	6,000
		<u>26,682</u>	<u>22,600</u>	<u>24,300</u>
Machinery and Equipment Maintenance				
403-411	Motor Vehicle Maintenance	2,995	2,800	2,750
403-412	Machinery Maintenance	0	0	0
403-413	Office Equipment Maintenance	0	0	0
403-414	Equipment Maintenance	612	500	500
403-418	Software and Hardware Maintenance	83	13,722	4,000
403-421	Building Maintenance	2,417	4,000	0
403-425	Miscellaneous Repairs	0	800	0
		<u>6,107</u>	<u>21,822</u>	<u>7,250</u>
Total Operating Budget		203,083	224,462	212,902
Capital Outlay				
403-511	New Vehicles	0	0	0
403-512	Machinery and Equipment	0	0	0
403-513	Office Equipment	0	0	0
403-514	Other Equipment	0	0	0
403-521	Building Improvements	4,986	0	20,000
403-530	Equipment Fund Payments	9,452	21,646	12,681
403-535	Capital Lease Purchase Payments	0	0	0
		<u>14,438</u>	<u>21,646</u>	<u>32,681</u>
Total Departmental Budget		217,521	246,108	245,583

City of Borger

Fund 01 - General Fund
Central Dispatching

Director: Anthony Griffin
 Authorized FTE's: 10.0

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Personnel Services				
404-111	Salaries - Regular	322,192	322,173	323,341
404-112	Salaries - Overtime	43,582	39,000	39,000
404-113	Salaries - Seasonal and Part-time	0	0	0
404-114	Salaries - Holiday Pay	13,668	14,500	14,500
404-121	Retirement - TMRS	64,952	61,422	58,542
404-122	Social Security	5,380	5,447	5,464
404-123	Worker's Compensation	656	810	937
404-125	Group Insurance	63,527	64,387	73,320
		<u>513,957</u>	<u>507,739</u>	<u>515,104</u>
Contractual and Miscellaneous Services				
404-211	Postage	0	0	0
404-212	Communications	0	200	300
404-214	Public Notices	0	275	275
404-215	Travel	439	2,100	2,000
404-220	Insurances	1,725	1,950	1,739
404-231	Equipment & Land Rental	0	0	0
404-236	Staff Training	0	1,750	2,500
404-251	Utilities	0	0	0
404-252	Dues and Subscriptions	0	350	350
404-253	Outside Professional	1,771	2,100	2,000
404-254	Special Services	0	0	0
404-256	Laundry	0	0	0
404-260	Pest and Germ Control	0	0	0
		<u>3,935</u>	<u>8,725</u>	<u>9,164</u>
General Services				
404-313	Books and Educational	0	0	0
404-314	Office Supplies	596	1,000	1,000
404-316	Wearing Apparel	1,029	1,600	1,200
404-317	Photo and Duplicating Supplies	0	150	150
404-318	Tools and Equipment	0	0	0
404-321	Janitorial Supplies	0	0	0
404-332	Other Supplies	72	150	150
		<u>1,696</u>	<u>2,900</u>	<u>2,500</u>

Fund 01 - General Fund
Central Dispatching

Public Safety
 Reports To: Anthony Griffin

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Machinery and Equipment Maintenance				
404-413	Office Equipment Maintenance	999	500	700
404-414	Equipment Maintenance	203	2,900	9,250
404-418	Software and Hardware Maintenance	29,287	27,319	28,000
404-421	Building Maintenance	0	0	0
		<u>30,489</u>	<u>30,719</u>	<u>37,950</u>
<hr/>				
Total Operating Budget		550,078	550,083	564,718
<hr/>				
Capital Outlay				
404-513	Office Equipment	0	0	0
404-514	Other Equipment	10,985	0	0
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>10,985</u>	<u>0</u>	<u>0</u>
<hr/>				
Total Departmental Budget		561,063	550,083	564,718

City of Borger

Fund 01 - General Fund Fire Department

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

Authorized FTE's: 25.0

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Personnel Services				
405-111	Salaries - Regular	1,012,394	1,072,649	1,068,918
405-112	Salaries - Overtime	159,042	155,000	155,000
405-113	Salaries - Seasonal and Part-time	0	0	0
405-114	Salaries - Holiday Pay	47,390	45,000	45,000
405-121	Retirement - TMRS	212,918	208,078	197,126
405-122	Social Security	17,690	17,330	17,276
405-123	Worker's Compensation	15,319	19,402	22,645
405-124	Insurance - Hazard	471	630	630
405-125	Group Insurance	157,096	167,207	189,540
		<u>1,622,322</u>	<u>1,685,296</u>	<u>1,696,135</u>
Contractual and Miscellaneous Services				
405-211	Postage	308	900	350
405-212	Communications	6,263	5,500	5,500
405-213	Printing	176	2,075	475
405-214	Public Notices	108	850	750
405-215	Travel	8,315	7,000	7,000
405-220	Insurances	15,211	15,400	17,181
405-231	Equipment Rental	0	17,000	0
405-236	Staff Training	(125)	0	0
405-244	Citizen Fire Academy	0	0	0
405-249	Hazard Mitigation	49,498	50,000	50,000
405-251	Utilities	13,010	12,000	12,000
405-252	Dues and Subscriptions	3,990	5,000	5,500
405-253	Outside Professional	1,399	750	750
405-254	Special Services	465	250	0
405-255	Damage Claims	(255)	0	0
405-256	Laundry	4,323	5,000	4,750
405-260	Pest and Germ Control	280	350	350
		<u>102,966</u>	<u>122,075</u>	<u>104,606</u>
General Services				
405-311	Agriculture	385	200	200
405-312	Chemical Supplies	1,828	1,000	1,500
405-313	Books and Educational	1,920	1,000	1,000
405-314	Office Supplies	2,917	3,500	3,000
405-315	Food Supplies	6,197	5,750	5,750
405-316	Wearing Apparel	44,300	40,000	45,000
405-317	Photo and Duplicating Supplies	691	475	475
405-318	Tools and Equipment	8,009	4,000	5,000
405-321	Janitorial Supplies	4,493	3,800	3,800

Fund 01 - General Fund
Fire Department

Public Safety
Reports To: Bob Watson

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
General Services - Continued				
405-323	Gas and Oil	32,646	26,000	28,000
405-324	Welding Supplies	874	700	700
405-326	Lube, Oil, and Gas	637	800	800
405-332	Other Supplies	17,256	9,000	9,000
		<u>122,153</u>	<u>96,225</u>	<u>104,225</u>
Machinery and Equipment Maintenance				
405-411	Motor Vehicle Maintenance	108,371	100,000	85,000
405-412	Machinery Maintenance	7,672	9,000	7,500
405-413	Office Equipment Maintenance	2,062	2,100	2,100
405-414	Equipment Maintenance	16,826	17,500	32,000
405-418	Software and Hardware Maintenance	1,999	6,000	5,000
405-421	Building Maintenance	10,521	10,000	10,000
405-425	Miscellaneous Repairs	0	0	0
		<u>147,451</u>	<u>144,600</u>	<u>141,600</u>
Total Operating Budget		1,994,891	2,048,196	2,046,566
Capital Outlay				
405-511	New Vehicles	0	0	0
405-512	Machinery and Equipment	8,525	0	0
405-513	Office Equipment	0	0	0
405-514	Other Equipment	0	0	0
405-521	Building Improvements	0	0	0
405-522	Land Improvements	0	0	0
405-530	Equipment Fund Payments	93,783	101,619	107,011
405-535	Capital Lease Purchase Payments	0	0	0
		<u>102,308</u>	<u>101,619</u>	<u>107,011</u>
Total Departmental Budget		2,097,200	2,149,815	2,153,577

City of Borger

Fund 01 - General Fund
Fire Prevention

Fire Marshal: Jason Pender
 Authorized FTE's: 1.0

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Personnel Services				
406-111	Salaries - Regular	50,065	52,372	53,705
406-112	Salaries - Overtime	3,652	5,000	5,000
406-114	Salaries - Holiday Pay	231	1,500	1,500
406-121	Retirement - TMRS	9,175	9,380	9,120
406-122	Social Security	725	854	873
406-123	Worker's Compensation	815	1,067	1,380
406-124	Insurance - Hazard	0	0	0
406-125	Group Insurance	6,038	6,439	7,332
		<u>70,702</u>	<u>76,612</u>	<u>78,910</u>
Contractual and Miscellaneous Services				
406-211	Postage	18	75	75
406-212	Communications	1,643	1,900	1,900
406-213	Printing	0	350	150
406-214	Public Notices	0	75	75
406-215	Travel	1,542	2,000	1,500
406-220	Insurances	493	563	512
406-252	Dues and Subscriptions	0	400	150
406-253	Outside Professional	0	0	0
406-254	Special Services	0	0	0
406-256	Laundry	0	225	0
		<u>3,695</u>	<u>5,588</u>	<u>4,362</u>
General Services				
406-310	Police Ammo	0	700	350
406-313	Books and Educational	1,089	2,200	1,750
406-314	Office Supplies	214	400	750
406-316	Wearing Apparel	1,920	700	700
406-317	Photo and Duplicating Supplies	0	250	50
406-318	Tools and Equipment	71	1,550	500
406-321	Janitorial Supplies	0	0	0
406-323	Gas and Oil	2,444	3,000	2,500
406-326	Lube, Oil, and Gas	0	0	0
406-332	Other Supplies	1,470	650	0
		<u>7,210</u>	<u>9,450</u>	<u>6,600</u>

Fund 01 - General Fund
Fire Prevention

Public Safety
Reports To: Danny Richards

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Machinery and Equipment Maintenance				
406-411	Motor Vehicle Maintenance	3,202	1,000	750
406-412	Machinery Maintenance	0	0	0
406-413	Office Equipment Maintenance	0	0	0
406-414	Equipment Maintenance	1,563	500	500
406-418	Software and Hardware Maintenance	1,851	1,000	1,250
406-421	Building Maintenance	0	0	0
		<u>6,616</u>	<u>2,500</u>	<u>2,500</u>
<hr/>				
Total Operating Budget		88,223	94,150	92,372
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Capital Outlay				
406-511	New Vehicles	0	0	0
406-512	Machinery and Equipment	0	0	0
406-513	Office Equipment	0	0	0
406-514	Other Equipment	0	0	0
406-530	Equipment Fund Payments	0	11,787	11,748
406-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>11,787</u>	<u>11,748</u>
<hr/>				
Total Departmental Budget		88,223	105,937	104,120

City of Borger

Fund 01 - General Fund Code Enforcement

Code Enf. Officer: Larry Byrd

Authorized FTE's: 4.0

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Personnel Services				
407-111	Salaries - Regular	138,598	147,530	146,258
407-112	Salaries - Overtime	95	1,000	1,000
407-113	Salaries - Part-time	11,697	12,000	14,000
407-121	Retirement - TMRS	23,714	24,285	22,877
407-122	Social Security	2,916	3,072	3,206
407-123	Worker's Compensation	3,367	3,402	4,007
407-125	Group Insurance	24,087	25,755	29,328
		<u>204,474</u>	<u>217,044</u>	<u>220,676</u>
Contractual and Miscellaneous Services				
407-211	Postage	2,101	2,400	2,400
407-212	Communications	1,899	2,200	2,200
407-213	Printing	45	100	100
407-214	Public Notices	267	1,200	1,250
407-215	Travel	1,344	3,000	1,750
407-220	Insurances	1,710	2,009	1,956
407-231	Machinery & Equipment Rental	0	0	0
407-251	Utilities	0	0	0
407-252	Dues and Subscriptions	225	350	350
407-253	Outside Professional	0	2,500	16,000
407-254	Special Services	0	225	225
407-255	Damage Claims	517	500	500
407-257	Contract Mowing	2,565	5,000	6,000
407-259	Refunds	0	0	0
		<u>10,673</u>	<u>19,484</u>	<u>32,731</u>
General Services				
407-312	Chemical Supplies	0	0	800
407-313	Books and Educational	157	2,000	500
407-314	Office Supplies	345	600	600
407-315	Food Supplies	0	0	0
407-316	Wearing Apparel	4,073	3,750	3,750
407-317	Photo and Duplicating Supplies	1,108	1,000	1,000
407-318	Tools and Equipment	976	3,000	1,250
407-321	Janitorial Supplies	37	50	50
407-323	Gas and Oil	12,458	13,000	12,500
407-326	Lube, Grease, and Oil	115	250	250
407-332	Other Supplies	1,230	500	500
		<u>20,500</u>	<u>24,150</u>	<u>21,200</u>

Fund 01 - General Fund
Code Enforcement

Public Safety
Reports To: Kenneth Petr

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Machinery and Equipment Maintenance				
407-411	Motor Vehicle Maintenance	7,750	4,800	7,000
407-412	Machinery Maintenance	5,731	5,500	7,000
407-413	Office Equipment Maintenance	0	0	0
407-414	Equipment Maintenance	1,680	500	500
407-418	Software and Hardware Maintenance	1,706	1,545	1,600
		<u>16,867</u>	<u>12,345</u>	<u>16,100</u>
<hr/>				
Total Operating Budget		252,513	273,023	290,707
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Capital Outlay				
407-511	New Vehicles	0	0	0
407-512	New Equipment	0	0	0
407-513	Office Equipment	0	0	0
407-514	Other Equipment	0	0	0
407-521	Building Improvements	0	0	0
407-530	Equipment Fund Payments	2,754	6,297	13,189
407-535	Capital Lease Purchase Payments	0	0	0
		<u>2,754</u>	<u>6,297</u>	<u>13,189</u>
<hr/>				
Total Departmental Budget		255,268	279,320	303,896

City of Borger

Fund 01 - General Fund Emergency Management

Emergency Management Coordinantor: Danny Richards

Authorized FTE's: 2.0

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Personnel Services				
408-111	Salaries - Regular	71,206	97,182	135,012
408-112	Salaries - Overtime	0	7,500	4,000
408-113	Salaries - Seasonal and Part-time	0	0	0
408-121	Retirement - TMRS	12,127	16,388	21,595
408-122	Social Security	1,029	1,643	2,016
408-123	Worker's Compensation	1,439	1,210	2,907
408-124	Insurance - Hazard	0	0	0
408-125	Group Insurance	6,038	10,139	17,784
		<u>91,838</u>	<u>134,062</u>	<u>183,314</u>
Contractual and Miscellaneous Services				
408-211	Postage	130	300	250
408-212	Communications	3,214	6,500	7,300
408-213	Printing	0	150	150
408-214	Public Notices	0	0	0
408-215	Travel	428	2,000	1,500
408-220	Insurances	1,407	1,561	2,214
408-231	Equipment and Land Rental	480	750	500
408-236	Staff Training	0	1,000	1,000
408-251	Utilities	876	1,200	1,000
408-252	Dues and Subscriptions	7,192	4,200	5,000
408-253	Outside Professional	3,568	4,000	3,000
408-254	Special Services	0	0	0
408-256	Laundry	0	0	0
		<u>17,295</u>	<u>21,661</u>	<u>21,914</u>
General Services				
408-312	Chemical Supplies	0	0	0
408-313	Books and Educational	0	250	350
408-314	Office Supplies	66	750	500
408-316	Wearing Apparel	0	250	250
408-317	Photo and Duplicating Supplies	2	50	50
408-318	Tools and Equipment	17	1,000	750
408-321	Janitorial Supplies	0	0	0
408-323	Gas and Oil	402	4,000	4,000
408-326	Lube, Oil, and Gas	0	0	0
408-332	Other Supplies	2,264	2,000	2,000
		<u>2,752</u>	<u>8,300</u>	<u>7,900</u>

Fund 01 - General Fund
Emergency Management

Public Safety
Reports To: Eddie Edwards

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Machinery and Equipment Maintenance				
408-411	Motor Vehicle Maintenance	949	4,000	4,000
408-413	Office Equipment Maintenance	0	500	500
408-414	Equipment Maintenance	4,941	10,000	10,500
408-417	TV Access Channel	4,187	5,000	5,000
408-418	Software and Hardware Maintenance	4,091	5,000	5,000
408-421	Building Maintenance	0	1,000	750
		<u>14,168</u>	<u>25,500</u>	<u>25,750</u>
Total Operating Budget				
		126,052	189,523	238,878
Capital Outlay				
408-511	New Vehicles	0	0	0
408-512	Machinery and Equipment	0	0	0
408-513	Office Equipment	0	0	0
408-514	Other Equipment	0	0	10,000
408-521	Building Improvements	0	7,500	0
408-530	Equipment Fund Payments	0	11,817	11,817
408-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>19,317</u>	<u>21,817</u>
Total Departmental Budget				
		126,052	208,840	260,695

City of Borger

Fund 01 - General Fund
 Park Department

Superintendent: Martin Crump
 Authorized FTE's: 10.0

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Personnel Services				
409-111	Salaries - Regular	245,753	256,576	357,688
409-112	Salaries - Overtime	6,291	8,000	6,000
409-113	Salaries - Seasonal and Part-time	13,239	9,000	12,000
409-114	Salaries - Holiday Pay	1,501	1,000	1,000
409-121	Retirement - TMRS	43,677	43,258	56,499
409-122	Social Security	4,593	4,539	6,206
409-123	Worker's Compensation	4,224	5,456	11,540
409-125	Group Insurance	54,568	56,693	78,504
		<u>373,846</u>	<u>384,522</u>	<u>529,437</u>
Contractual and Miscellaneous Services				
409-211	Postage	94	225	225
409-212	Communications	790	1,020	1,020
409-213	Printing	0	150	150
409-214	Public Notices	294	375	300
409-215	Travel	1,137	1,200	1,200
409-220	Insurances	4,901	5,121	6,376
409-231	Equipment and Land Rental	0	750	500
409-251	Utilities	45,237	44,000	45,000
409-252	Dues and Subscriptions	6	200	300
409-253	Outside Professional	4,175	3,000	2,500
409-254	Special Services	0	1,500	2,000
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	2,351	2,700	2,500
409-262	Janitorial Service	0	0	0
409-263	Contract Labor	0	0	0
409-265	Vector Control	8,034	8,000	9,000
		<u>67,017</u>	<u>68,241</u>	<u>71,071</u>
General Services				
409-305	Flowers & Plants	0	0	17,000
409-306	Huber Park Chemicals	0	0	0
409-311	Agriculture	1,994	4,000	3,000
409-312	Chemical Supplies	127	1,000	1,000
409-313	Books and Educational	0	400	0
409-314	Office Supplies	398	500	500
409-315	Food Supplies	2,421	1,500	2,000
409-316	Wearing Apparel	8,016	7,500	8,250
409-317	Photo and Duplicating Supplies	59	0	0
409-318	Tools and Equipment	3,357	3,750	3,750

Fund 01 - General Fund
Park Department

Culture & Recreation
Reports To: Ralph Earles

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
General Services - Continued				
409-321	Janitorial Supplies	4,431	3,500	3,500
409-323	Gas and Oil	26,299	24,000	24,000
409-324	Welding Supplies	580	650	500
409-326	Lube, Grease, and Oil	220	150	150
409-332	Other Supplies	4,046	3,800	4,734
		<u>51,947</u>	<u>50,750</u>	<u>68,384</u>
Machinery and Equipment Maintenance				
409-411	Motor Vehicle Maintenance	10,091	8,000	7,500
409-412	Machinery Maintenance	8,872	23,000	9,000
409-413	Office Equipment Maintenance	0	0	0
409-414	Equipment Maintenance	0	500	500
409-415	Playground Equipment	0	0	0
409-416	Park Equipment	1,874	3,000	3,000
409-421	Building Maintenance	3,361	4,000	4,000
409-422	Rights of Way	0	0	0
409-425	Miscellaneous Repairs	0	0	0
409-426	Light System	3,797	1,750	2,000
409-427	Park Improvements Maintenance	37,189	50,000	52,500
		<u>65,184</u>	<u>90,250</u>	<u>78,500</u>
Total Operating Budget		557,994	593,763	747,392
Capital Outlay				
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	0	0
409-515	Playground Equipment	0	0	0
409-516	Park Equipment	0	0	0
409-518	Park Special Projects	0	0	0
409-521	Building Improvements	0	0	0
409-527	Park Improvement	0	0	0
409-530	Equipment Fund Payments	10,795	26,908	29,857
409-535	Capital Lease Purchase Payments	0	0	0
		<u>10,795</u>	<u>26,908</u>	<u>29,857</u>
Total Departmental Budget		568,789	620,671	777,249

City of Borger

Fund 01 - General Fund Planning and Zoning

Director: Kenneth Petr
Authorized FTE's: 2.0

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Personnel Services				
410-111	Salaries - Regular	123,296	127,516	127,612
410-112	Salaries - Overtime	0	0	0
410-113	Salaries - Seasonal and Part-time	3,300	5,000	5,000
410-121	Retirement - TMRS	20,993	20,849	19,824
410-122	Social Security	2,002	2,231	2,233
410-123	Worker's Compensation	221	281	330
410-125	Group Insurance	12,076	12,877	14,664
		<u>161,888</u>	<u>168,754</u>	<u>169,663</u>
Contractual and Miscellaneous Services				
410-211	Postage	995	900	1,000
410-212	Communications	3,681	2,500	4,000
410-213	Printing	0	800	500
410-214	Public Notices	2,046	2,400	2,500
410-215	Travel	817	1,500	1,750
410-220	Insurances	840	953	884
410-223	Bonds	0	0	0
410-231	Equipment & Land Rental	0	0	0
410-250	Lighting Fixture Rental	270,867	280,200	280,200
410-252	Dues and Subscriptions	577	600	750
410-253	Outside Professional	860	2,000	1,000
410-254	Special Services	0	1,200	0
410-255	Damage Claims	0	0	0
410-257	Contract Mowing	0	0	0
410-275	Collection Fee Charges	165	100	200
		<u>280,849</u>	<u>293,153</u>	<u>292,784</u>
General Services				
410-313	Books and Educational	2,583	700	600
410-314	Office Supplies	1,116	1,250	1,250
410-316	Wearing Apparel	0	150	150
410-317	Photo and Duplicating Supplies	3,042	2,500	2,500
410-318	Tools and Equipment	0	0	0
410-321	Janitorial Supplies	0	0	0
410-323	Gas and Oil	1,407	2,000	2,000
410-332	Other Supplies	980	750	750
		<u>9,127</u>	<u>7,350</u>	<u>7,250</u>

Fund 01 - General Fund
Planning and Zoning

General Government
 Reports To: Eddie Edwards

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Machinery and Equipment Maintenance				
410-411	Motor Vehicle Maintenance	85	750	500
410-412	Machinery Maintenance	0	0	0
410-413	Office Equipment Maintenance	5,216	5,500	5,500
410-414	Equipment Maintenance	0	0	0
410-417	Access TV Channel	0	0	0
410-418	Software and Hardware Maintenance	1,129	2,205	2,205
		<u>6,430</u>	<u>8,455</u>	<u>8,205</u>
<hr/>				
Total Operating Budget		458,294	477,712	477,902
<hr/>				
Capital Outlay				
410-511	New Vehicles	0	0	0
410-513	Office Equipment	0	0	0
410-514	Street Lighting Fixtures	0	0	0
410-530	Equipment Fund Payments	0	5,420	0
		<u>0</u>	<u>5,420</u>	<u>0</u>
<hr/>				
Total Departmental Budget		458,294	483,132	477,902

City of Borger

Fund 01 - General Fund Police Department

Lt's.: J. Hundley & B. Strope
Authorized FTE's: 29.0

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Personnel Services				
411-111	Salaries - Regular	1,320,713	1,356,197	1,355,366
411-112	Salaries - Overtime	176,914	160,000	160,000
411-113	Salaries - Seasonal and Part-time	21,803	37,500	30,000
411-114	Salaries - Holiday Pay	41,998	38,000	38,000
411-121	Retirement - TMRS	261,881	254,838	241,315
411-122	Social Security	23,845	24,132	24,819
411-123	Worker's Compensation	22,974	28,200	36,179
411-124	Insurance - Hazard	705	1,050	1,050
411-125	Group Insurance	177,198	192,357	218,844
411-126	Law Enforcement Liability	18,722	18,350	19,850
		<u>2,066,754</u>	<u>2,110,624</u>	<u>2,125,423</u>
Contractual and Miscellaneous Services				
411-209	Canine Care	6,595	6,500	6,500
411-210	Printed Forms	0	700	700
411-211	Postage	664	1,750	1,750
411-212	Communications	38,547	39,500	40,500
411-213	Printing	410	900	900
411-214	Public Notices	88	700	700
411-215	Travel	21,858	15,000	15,000
411-218	County Care of Prisoners	960	0	0
411-220	Insurances	14,636	17,200	42,632
411-223	Bonds	0	0	0
411-231	Equipment Rental	0	250	250
411-236	Staff Training	0	5,000	5,000
411-240	Police Community Relations	0	500	500
411-241	Police Training	2,490	0	0
411-244	Citizen Police Academy	0	0	0
411-251	Utilities	13,546	15,000	25,000
411-252	Dues and Subscriptions	2,283	9,800	2,380
411-253	Outside Professional	6,654	9,000	10,000
411-254	Special Services	0	500	500
411-255	Damage Claims	134	0	0
411-256	Laundry	7,117	10,000	9,000
411-258	Dare Expenses	0	0	0
411-260	Pest and Germ Control	300	300	300
411-261	Change Fund	0	0	0
411-262	Janitorial Service	0	0	0
		<u>116,281</u>	<u>132,600</u>	<u>161,612</u>

Fund 01 - General Fund
Police Department

Public Safety
Reports To: Bruce Roberts

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
General Services				
411-310	Police Ammunition	12,513	14,000	13,500
411-312	Chemical Supplies	0	1,600	1,500
411-313	Books and Educational	228	1,750	1,000
411-314	Office Supplies	3,385	5,000	3,250
411-315	Food Supplies	8,948	6,500	6,500
411-316	Wearing Apparel	20,898	40,200	22,000
411-317	Photo and Duplicating Supplies	2,358	2,500	2,500
411-318	Tools and Equipment	7,382	6,440	8,800
411-320	Lab Supplies	2,596	3,000	2,500
411-321	Janitorial Supplies	3,288	3,250	3,250
411-323	Gas and Oil	76,847	70,000	65,000
411-327	City Jail Expenses	1,819	0	14,000
411-332	Other Supplies	13,465	10,250	10,250
		153,726	164,490	154,050
Machinery and Equipment Maintenance				
411-411	Motor Vehicle Maintenance	38,154	31,000	29,000
411-412	Machinery Maintenance	425	1,500	1,500
411-413	Office Equipment Maintenance	3,691	5,000	7,000
411-414	Equipment Maintenance	8,122	20,500	4,800
411-418	Software and Hardware Maintenance	38,422	45,606	61,630
411-421	Building Maintenance	15,366	12,000	12,000
		104,179	115,606	115,930
Total Operating Budget		2,440,940	2,523,320	2,557,015
Capital Outlay				
411-511	New Vehicles	0	0	0
411-512	Machinery & Equipment	0	0	0
411-513	Office Equipment	0	0	0
411-514	Other Equipment	38,883	2,750	0
411-518	Computer Harware	0	18,000	0
411-519	Grant for Police Equipment	0	0	0
411-521	Building Improvements	0	0	0
411-530	Equipment Fund Payments	153,758	157,203	168,724
411-535	Capital Lease Purchase Payments	0	0	0
		192,641	177,953	168,724
Total Departmental Budget		2,633,580	2,701,273	2,725,739

City of Borger

Fund 01 - General Fund
Public Works Director

Director: Ted Dodd
Authorized FTE's: 2.0

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Personnel Services				
412-111	Salaries - Regular	160,717	173,665	112,985
412-112	Salaries - Overtime	0	750	250
412-113	Salaries - Seasonal and Part-time	450	0	0
412-114	Salaries - Holiday Pay	0	0	0
412-121	Retirement - TMRS	27,037	28,435	17,591
412-122	Social Security	2,338	2,522	1,642
412-123	Worker's Compensation	382	983	2,029
412-125	Group Insurance	19,751	21,908	17,256
		<u>210,675</u>	<u>228,263</u>	<u>151,753</u>
Contractual and Miscellaneous Services				
412-211	Postage	131	400	300
412-212	Communications	4,216	3,500	4,200
412-213	Printing	49	400	200
412-214	Public Notices	145	0	0
412-215	Travel	2,937	2,000	2,500
412-220	Insurances	1,802	1,898	1,541
412-252	Dues and Subscriptions	444	650	650
412-253	Outside Professional	73	300	300
412-254	Special Services	0	0	0
412-255	Damage Claims	0	0	0
		<u>9,798</u>	<u>9,148</u>	<u>9,691</u>
General Services				
412-313	Books and Educational	0	500	250
412-314	Office Supplies	1,763	3,000	2,500
412-316	Wearing Apparel	4,006	4,000	3,500
412-317	Photo and Duplicating Supplies	3	50	50
412-318	Tools and Equipment	998	2,000	1,500
412-321	Janitorial Supplies	153	600	300
412-323	Gas and Oil	2,906	3,000	4,000
412-324	Welding Supplies	0	0	0
412-331	Safety Program	1,038	1,500	1,000
412-332	Other Supplies	760	2,000	1,750
		<u>11,628</u>	<u>16,650</u>	<u>14,850</u>

Fund 01 - General Fund
Public Works Director

Public Works
Reports To: Eddie Edwards

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Machinery and Equipment Maintenance				
412-411	Motor Vehicle Maintenance	14,270	4,000	4,000
412-412	Machinery Maintenance	1,510	2,500	2,000
412-413	Office Equipment Maintenance	2,345	3,000	3,000
412-414	Equipment Maintenance	530	900	2,750
412-418	Software and Hardware Maintenance	1,701	2,000	2,000
		<u>20,355</u>	<u>12,400</u>	<u>13,750</u>
<hr/>				
Total Operating Budget		252,455	266,461	190,044
<hr/>				
Capital Outlay				
412-511	New Vehicles	0	0	0
412-513	Office Equipment	0	0	0
412-514	Other Equipment	0	0	0
412-530	Equipment Fund Payments	22,007	22,011	13,149
412-535	Capital Lease Purchase Payments	0	0	0
		<u>22,007</u>	<u>22,011</u>	<u>13,149</u>
<hr/>				
Total Departmental Budget		274,461	288,472	203,193

City of Borger

Fund 01 - General Fund Recreation / Community Centers

Youth Coordinator: Annadon Keys

Authorized FTE's: 0.0

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Personnel Services				
413-111	Salaries - Regular	0	0	0
413-112	Salaries - Overtime	0	1,000	1,000
413-113	Salaries - Seasonal	59,856	55,000	60,000
413-121	Retirement - TMRS	0	0	0
413-122	Social Security	4,579	4,284	4,667
413-123	Worker's Compensation	913	1,125	1,419
413-125	Group Insurance	0	0	0
		<u>65,349</u>	<u>61,409</u>	<u>67,086</u>
Contractual and Miscellaneous Services				
413-211	Postage	0	50	50
413-212	Communications	772	1,200	1,200
413-213	Printing	0	50	50
413-214	Public Notices	0	100	100
413-215	Travel	0	0	0
413-216	Auto Allowance	0	0	0
413-220	Insurances	564	530	1,459
413-231	Equipment Rental	0	750	250
413-251	Utilities	6,300	6,000	6,000
413-252	Dues and Subscriptions	0	0	0
413-253	Outside Professional	160	750	350
413-254	Special Services	0	750	350
413-259	Refunds	0	0	0
413-260	Pest & Germ Control	1,430	1,250	1,250
413-261	Change Fund	0	0	0
413-262	Janitorial Service	0	0	0
		<u>9,225</u>	<u>11,430</u>	<u>11,059</u>
General Services				
413-313	Books and Educational	0	0	0
413-314	Office Supplies	196	250	250
413-315	Food Supplies	5,846	5,000	5,000
413-316	Wearing Apparel	935	750	750
413-317	Photo and Duplicating	242	75	75
413-321	Janitorial Supplies	704	500	500
413-323	Gas and Oil	8,329	3,000	6,000
413-332	Other Supplies	2,693	3,000	3,000
		<u>18,944</u>	<u>12,575</u>	<u>15,575</u>

Fund 01 - General Fund
Recreation / Community Centers

Culture & Recreation
Reports To: Ralph Earles

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Machinery and Equipment Maintenance				
413-412	Machinery Maintenance	0	0	0
413-413	Office Equipment Maintenance	0	0	0
413-414	Equipment Maintenance	247	0	0
413-418	Software and Hardware Maintenance	0	0	0
413-421	Building Maintenance	1,341	2,000	2,000
413-425	Miscellaneous Repairs	0	500	500
		<u>1,588</u>	<u>2,500</u>	<u>2,500</u>
Total Operating Budget		95,106	87,914	96,220
Capital Outlay				
413-513	Office Equipment	0	0	0
413-514	Other Equipment	0	0	0
413-521	Building Improvements	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
Total Departmental Budget		95,106	87,914	96,220

City of Borger

Fund 01 - General Fund Refuse Collection

Superintendent: Jason Anderson

Authorized FTE's: 9.0

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Personnel Services				
414-111	Salaries - Regular	262,859	271,981	288,379
414-112	Salaries - Overtime	17,644	17,500	14,000
414-113	Salaries - Seasonal and Part-time	0	0	0
414-114	Salaries - Holiday Pay	36	0	0
414-121	Retirement - TMRS	47,639	47,258	46,975
414-122	Social Security	3,989	4,147	4,385
414-123	Worker's Compensation	6,309	7,923	9,807
414-125	Group Insurance	46,867	52,805	65,988
		<u>385,343</u>	<u>401,614</u>	<u>429,534</u>
Contractual and Miscellaneous Services				
414-200	Sanitary Landfill	0	0	0
414-211	Postage	9	100	40
414-212	Communications	373	1,000	1,000
414-213	Printing	0	500	250
414-214	Public Notices	236	1,000	500
414-215	Travel	780	1,000	750
414-220	Insurances	14,273	16,316	14,140
414-231	Equipment Rental	0	0	0
414-252	Dues and Subscriptions	0	100	0
414-253	Outside Professional	770	700	700
414-254	Special Services	(480)	600	600
414-255	Damage Claims	684	500	500
414-260	Pest and Germ Control	0	0	0
414-275	Collection Fee Charges	0	0	0
		<u>16,644</u>	<u>21,816</u>	<u>18,480</u>
General Services				
414-312	Chemical Supplies	498	500	250
414-313	Books and Educational	0	0	0
414-314	Office Supplies	195	750	150
414-315	Food Supplies	0	0	0
414-316	Wearing Apparel	5,123	5,250	5,250
414-317	Photo and Duplicating Supplies	3	0	0
414-318	Tools and Equipment	186	750	750
414-321	Janitorial Supplies	1,090	1,500	1,000
414-322	Street and Sign Marking	0	0	0
414-323	Gas and Oil	70,053	65,000	70,000
414-324	Welding Supplies	0	100	150
414-326	Lube, Grease, and Oil	48	300	150
414-332	Other Supplies	1,291	1,000	1,000
		<u>78,488</u>	<u>75,150</u>	<u>78,700</u>

Fund 01 - General Fund
Refuse Collection

Public Works
 Reports To: Ted Dodd

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Machinery and Equipment Maintenance				
414-411	Motor Vehicle Maintenance	69,750	65,000	65,000
414-412	Machinery Maintenance	649	3,500	4,500
414-413	Office Equipment Maintenance	0	50	50
414-414	Equipment Maintenance	210	600	500
414-418	Software and Hardware Maintenance	69	750	750
414-421	Building Maintenance	0	0	0
414-422	Rights of Way	0	0	0
414-425	Miscellaneous Repairs	0	0	0
		70,679	69,900	70,800
<hr/>				
Total Operating Budget		551,154	568,480	597,514
<hr/>				
Capital Outlay				
414-511	New Vehicles	0	0	0
414-512	Machinery and Equipment	0	0	0
414-513	Office Equipment	0	0	0
414-514	Other Equipment	0	0	0
414-521	Building Improvements	0	0	0
414-530	Equipment Fund Payments	129,082	123,125	119,078
414-535	Capital Lease Purchase Payments	0	0	0
		129,082	123,125	119,078
<hr/>				
Total Departmental Budget		680,236	691,605	716,592

City of Borger

Fund 01 - General Fund Street and Alley Maintenance

Supervisor: Doug Tipton

Authorized FTE's: 9.0

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Personnel Services				
415-111	Salaries - Regular	244,686	270,695	273,809
415-112	Salaries - Overtime	4,540	5,000	5,000
415-113	Salaries - Seasonal and Part-time	1,593	0	0
415-121	Retirement - TMRS	42,608	45,076	43,313
415-122	Social Security	3,568	3,998	4,043
415-123	Worker's Compensation	10,267	13,829	16,381
415-125	Group Insurance	45,769	51,509	58,656
		<u>353,030</u>	<u>390,107</u>	<u>401,202</u>
Contractual and Miscellaneous Services				
415-211	Postage	0	50	50
415-212	Communications	1,832	2,150	2,150
415-213	Printing	393	150	150
415-214	Public Notices	236	750	500
415-215	Travel	1,815	3,500	2,250
415-220	Insurances	8,494	9,204	10,788
415-231	Equipment Rental	0	500	500
415-251	Utilities	0	0	0
415-252	Dues and Subscriptions	0	200	200
415-253	Outside Professional	8,449	6,000	3,000
415-254	Special Services	80	0	0
415-255	Damage Claims	0	500	500
415-260	Pest and Germ Control	0	0	0
		<u>21,300</u>	<u>23,004</u>	<u>20,088</u>
General Services				
415-312	Chemical Supplies	1,052	1,250	1,000
415-313	Books and Educational	0	0	0
415-314	Office Supplies	102	250	250
415-315	Food Supplies	646	850	600
415-316	Wearing Apparel	8,797	8,750	7,750
415-317	Photo and Duplicating Supplies	0	150	150
415-318	Tools and Equipment	1,876	2,500	2,500
415-321	Janitorial Supplies	670	1,100	750
415-322	Street and Sign Marking	11,589	10,000	10,000
415-323	Gas and Oil	55,941	55,000	50,000
415-324	Welding Supplies	192	0	0
415-326	Lube, Grease, and Oil	30	200	200
415-332	Other Supplies	2,663	1,500	1,500
		<u>83,557</u>	<u>81,550</u>	<u>74,700</u>

Fund 01 - General Fund
Street and Alley Maintenance

Public Works
Reports To: Ted Dodd

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Machinery and Equipment Maintenance				
415-411	Motor Vehicle Maintenance	23,129	18,000	22,000
415-412	Machinery Maintenance	40,349	25,000	30,000
415-413	Office Equipment Maintenance	0	0	0
415-414	Equipment Maintenance	22,082	16,500	3,500
415-418	Software and Hardware Maintenance	69	1,500	750
415-422	Rights of Way	218,944	325,000	350,000
415-430	Alley Paving Projects	0	0	0
		<u>304,574</u>	<u>386,000</u>	<u>406,250</u>
Total Operating Budget				
		762,461	880,661	902,240
Capital Outlay				
415-511	New Vehicles	0	0	0
415-512	Machinery and Equipment	0	0	7,500
415-514	Other Equipment	0	0	0
415-519	Capital Street Projects	0	0	0
415-530	Equipment Fund Payments	70,092	64,890	59,823
415-535	Capital Lease Purchase Payments	0	0	0
		<u>70,092</u>	<u>64,890</u>	<u>67,323</u>
Total Departmental Budget				
		832,553	945,551	969,563

City of Borger

Fund 01 - General Fund
Johnson Park Youth Center

Supervisor: Annadon Keys

Authorized FTE's: 3.0

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Personnel Services				
416-111	Salaries - Regular	80,914	123,115	123,868
416-112	Salaries - Overtime	4,452	6,000	6,000
416-113	Salaries - Seasonal and Part-time	222,734	140,000	110,000
416-114	Salaries - Holiday Pay	439	1,000	1,000
416-121	Retirement - TMRS	20,027	21,110	20,175
416-122	Social Security	16,444	12,597	10,313
416-123	Workers Compensation	4,036	5,368	5,603
416-125	Group Insurance	15,829	19,316	21,996
		<u>364,874</u>	<u>328,506</u>	<u>298,955</u>
Contractual and Miscellaneous Services				
416-211	Postage	170	275	200
416-212	Communications	2,890	2,400	2,400
416-213	Printing	173	200	150
416-214	Public Notices	1,332	1,500	1,250
416-215	Travel	3,580	3,500	3,000
416-220	Insurances	7,625	7,421	7,575
416-231	Equipment Rental	585	500	500
416-236	Staff Training	0	2,000	2,000
416-251	Utilities	33,753	25,000	25,000
416-253	Outside Professional	1,810	750	750
416-254	Special Services	2,268	3,500	3,500
416-259	Refunds	0	100	100
416-260	Pest and Germ Control	809	900	900
416-261	Change Fund	0	0	0
416-263	Contract Labor	938	5,000	0
416-275	Collection Fees	919	600	600
		<u>56,851</u>	<u>53,646</u>	<u>47,925</u>
General Services				
416-311	Agriculture	0	0	0
416-312	Chemical Supplies	3,747	7,000	6,250
416-313	Books and Educational	2,415	150	200
416-314	Office Supplies	2,651	2,000	2,000
416-315	Food Supplies	17,328	20,000	17,500
416-316	Wearing Apparel	3,941	5,000	3,500
416-317	Photo and Duplicating Supplies	1,587	1,500	1,000
416-318	Tools and Equipment	1,307	3,000	2,500
416-321	Janitorial Supplies	4,183	4,250	4,000
416-323	Gas and Oil	158	2,250	2,000
416-332	Other Supplies	16,587	16,000	14,000
		<u>53,904</u>	<u>61,150</u>	<u>52,950</u>

Fund 01 - General Fund
Johnson Park Youth Center

Culture & Recreation
Reports To: Ralph Earles

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Machinery and Equipment				
416-411	Motor Vehicle Maintenance	883	1,500	1,500
416-412	Machinery Maintenance	677	1,000	1,000
416-414	Equipment Maintenance	6,270	9,950	8,000
416-418	Software and Hardware Maintenance	2,421	6,500	3,800
416-421	Building Maintenance	9,826	15,000	10,000
416-425	Miscellaneous Repairs	0	2,250	2,500
		<u>20,078</u>	<u>36,200</u>	<u>26,800</u>
<hr/>				
Total Operating Budget		495,707	479,502	426,630
<hr/>				
Capital Outlay				
416-511	New Vehicles	0	0	0
416-512	Machinery and Equipment	0	0	0
416-513	Office Equipment	0	0	0
416-514	Other Equipment	12,247	7,500	0
416-521	Building Improvements	0	0	0
416-530	Equipment Fund Payments	6,038	6,039	4,425
		<u>18,285</u>	<u>13,539</u>	<u>4,425</u>
<hr/>				
Total Departmental Budget		513,993	493,041	431,055

City of Borger

Fund 01 - General Fund
Municipal Court

Municipal Judge: Anthony Griffin
Authorized FTE's: 5.0

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Personnel Services				
419-111	Salaries - Regular	125,106	216,768	248,357
419-112	Salaries - Overtime	3,562	4,000	5,000
419-113	Salaries - Seasonal and Part-time	0	0	0
419-121	Retirement - TMRS	21,881	36,244	39,359
419-122	Social Security	1,791	3,361	3,674
419-123	Worker's Compensation	236	1,083	4,102
419-125	Group Insurance	17,321	30,726	37,692
		<u>169,897</u>	<u>292,182</u>	<u>338,184</u>
Contractual and Miscellaneous Services				
419-211	Postage	1,297	5,400	5,000
419-212	Communications	2,580	2,500	2,500
419-213	Printing	0	100	500
419-214	Public Notices	800	1,250	1,500
419-215	Travel	3,845	5,000	5,000
419-216	Auto Allowance	0	0	0
419-218	County Care of Prisoners	17,925	26,000	30,000
419-220	Insurances	518	592	1,883
419-223	Bonds	0	0	0
419-239	Municipal Court Costs	102,401	130,000	120,000
419-252	Dues and Subscriptions	236	300	350
419-253	Outside Professional	52,710	30,400	30,400
419-254	Special Services	0	0	0
419-259	Refunds	0	0	0
419-261	Change Fund	10	100	0
419-275	Collection Fees	29,489	36,000	34,400
		<u>211,811</u>	<u>237,642</u>	<u>231,533</u>
General Services				
419-310	Poplice Ammunition	0	0	800
419-313	Books and Educational	0	250	300
419-314	Office Supplies	3,154	3,000	3,000
419-315	Food Supplies	0	2,500	0
419-316	Wearing Apparel	226	300	800
419-317	Photo and Duplicating Supplies	1	200	2,275
419-321	Janitorial Supplies	0	0	0
419-323	Gas & Oil	0	0	3,500
419-327	City Jail Expenses	0	2,500	0
419-332	Other Supplies	502	240	300
		<u>3,884</u>	<u>8,990</u>	<u>10,975</u>

Fund 01 - General Fund
Municipal Court

Public Safety
Reports To: Eddie Edwards

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Machinery and Equipment				
419-411	Motor Vehicle Maintenance	0	0	1,500
419-413	Office Equipment Maintenance	0	350	400
419-414	Equipment Maintenance	0	0	0
419-418	Software and Hardware Maintenance	9,633	10,921	18,500
		<u>9,633</u>	<u>11,271</u>	<u>20,400</u>
Total Operating Budget				
		395,225	550,085	601,092
Capital Outlay				
419-513	Office Equipment	0	0	0
419-514	Other Equipment	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
Total Departmental Budget				
		395,225	550,085	601,092

City of Borger

Fund 01 - General Fund
Transfer Station

Superintendent: Jason Anderson

Authorized FTE's: 5.0

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Personnel Services				
420-111	Salaries - Regular	201,357	209,937	177,709
420-112	Salaries - Overtime	17,233	15,000	15,000
420-113	Salaries - Seasonal and Part-time	0	0	0
420-121	Retirement - TMRS	36,807	36,777	29,937
420-122	Social Security	2,995	2,780	2,313
420-123	Worker's Compensation	4,983	6,232	6,250
420-125	Group Insurance	38,545	42,520	42,918
		<u>301,920</u>	<u>313,246</u>	<u>274,127</u>
Contractual and Miscellaneous Services				
420-200	Sanitary Landfill	456,652	549,000	547,000
420-211	Postage	23	50	50
420-212	Communications	1,444	1,500	1,940
420-213	Printing	0	300	0
420-214	Public Notices	73	150	150
420-215	Travel	2,327	1,100	1,000
420-220	Insurances	9,208	9,559	8,720
420-231	Equipment Rental	0	500	750
420-251	Utilities	19,341	18,000	19,000
420-252	Dues and Subscriptions	0	0	0
420-253	Outside Professional	648	0	0
420-254	Special Services	10,513	12,000	8,000
420-255	Damage Claims	350	500	500
420-260	Pest and Germ Control	207	250	250
420-275	Collection Fees	299	300	300
		<u>501,084</u>	<u>593,209</u>	<u>587,660</u>
General Services				
420-311	Agriculture	0	600	200
420-312	Chemical Supplies	0	0	0
420-313	Books and Educational	0	250	0
420-314	Office Supplies	1,217	1,750	1,750
420-315	Food Supplies	686	600	600
420-316	Wearing Apparel	18,036	13,000	13,000
420-317	Photo and Duplicating Supplies	0	0	0
420-318	Tools and Equipment	1,082	2,500	1,500
420-321	Janitorial Supplies	3,099	3,500	3,250

Fund 01 - General Fund
Transfer Station

Public Works
Reports To: Ted Dodd

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
General Services - Continued				
420-322	Stret & Sign Markings	41	0	0
420-323	Gas and Oil	69,481	60,000	60,000
420-324	Welding Supplies	120	300	100
420-326	Lube, Grease, and Oil	447	1,500	1,500
420-332	Other Supplies	4,560	2,500	2,750
		<u>98,769</u>	<u>86,500</u>	<u>84,650</u>
Machinery and Equipment Maintenance				
420-411	Motor Vehicle Maintenance	50,099	45,000	30,000
420-412	Machinery Maintenance	16,708	15,000	15,000
420-414	Equipment Maintenance	1,727	4,000	3,500
420-418	Software and Hardware Maintenance	1,068	1,000	750
420-421	Building Maintenance	9,680	25,000	10,000
420-422	Rights of Way	0	0	0
420-425	Miscellaneous Repairs	0	0	0
		<u>79,282</u>	<u>90,000</u>	<u>59,250</u>
Total Operating Budget		981,054	1,082,955	1,005,687
Capital Outlay				
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	10,000	0
420-530	Equipment Fund Payments	36,803	42,725	52,651
420-535	Capital Lease Purchase Payments	0	0	0
		<u>36,803</u>	<u>52,725</u>	<u>52,651</u>
Total Departmental Budget		1,017,858	1,135,680	1,058,338

City of Borger

Fund 01 - General Fund Vehicle Service Center

Garage Supervisor: Donald Taylor
Authorized FTE's: 3.0

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Personnel Services				
421-111	Salaries - Regular	123,711	115,876	108,104
421-112	Salaries - Overtime	5,074	7,500	4,500
421-113	Salaries - Seasonal and Part-time	0	0	0
421-114	Holiday Pay	0	500	0
421-121	Retirement - TMRS	22,476	23,873	17,493
421-122	Social Security	1,864	2,129	1,633
421-123	Worker's Compensation	1,917	2,354	2,601
421-125	Group Insurance	25,157	24,908	24,588
		<u>180,199</u>	<u>177,140</u>	<u>158,919</u>
Contractual and Miscellaneous Services				
421-211	Postage	0	50	0
421-212	Communications	2,548	2,500	2,500
421-213	Printing	0	50	0
421-214	Public Notices	0	0	0
421-215	Travel	615	0	700
421-220	Insurances	3,662	3,659	3,486
421-231	Equipment Rental	0	0	0
421-251	Utilities	15,865	14,500	15,000
421-252	Dues and Subscriptions	0	0	0
421-253	Outside Professional	732	750	500
421-254	Special Services	0	350	0
421-260	Pest and Germ Control	320	350	350
421-262	Janitorial Service	0	0	0
		<u>23,743</u>	<u>22,209</u>	<u>22,536</u>
General Services				
421-311	Agriculture	0	0	0
421-312	Chemical Supplies	284	800	750
421-313	Books and Educational	0	0	0
421-314	Office Supplies	128	400	400
421-316	Wearing Apparel	4,412	4,500	4,250
421-317	Photo and Duplicating Supplies	0	0	0
421-318	Tools and Equipment	1,433	3,500	7,000
421-321	Janitorial Supplies	5,421	4,500	4,500
421-323	Gas and Oil	7,541	6,000	6,500
421-324	Welding Supplies	2,944	2,000	2,500
421-326	Lube, Grease, and Oil	57	150	150
421-332	Other Supplies	6,436	4,500	4,500
		<u>28,656</u>	<u>26,350</u>	<u>30,550</u>

Fund 01 - General Fund
 Vehicle Service Center

General Government
 Reports To: Ted Dodd

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Machinery and Equipment Maintenance				
421-411	Motor Vehicle Maintenance	3,098	3,000	3,000
421-412	Machinery Maintenance	1,877	1,250	2,500
421-413	Office Equipment Maintenance	0	50	50
421-414	Equipment Maintenance	1,612	3,500	2,500
421-418	Software and Hardware Maintenance	3,757	2,750	2,750
421-421	Building Maintenance	7,025	10,000	7,500
		<u>17,369</u>	<u>20,550</u>	<u>18,300</u>
Total Operating Budget				
		249,967	246,249	230,305
Capital Outlay				
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	9,250	10,500
421-530	Equipment Fund Payments	4,307	6,080	0
421-535	Capital Lease Purchase Payments	0	0	0
		<u>4,307</u>	<u>15,330</u>	<u>10,500</u>
Total Departmental Budget				
		254,274	261,579	240,805

City of Borger

Fund 01 - General Fund Reserve Account Section

Authorized FTE's: 0.0

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
422-010	Borger Youth Center	0	0	0
422-012	Washington Youth Center	0	0	0
422-014	Opportunities Incorporated	12,000	18,000	36,000
422-015	The House of Friends	0	0	0
422-020	Council Projects	7,794	20,000	12,500
422-021	G/F Group Insurance Contingencies	(3,069)	5,000	5,000
422-022	General Fund Contingencies	94,881	80,000	80,000
422-030	Special Project - Black Hotel	0	0	175,000
422-035	Computer Network Services	57,016	58,700	65,000
422-040	Bad Debt Expense	5,907	0	7,500
422-042	Main Street Landscaping	33,710	40,000	0
422-044	Capital Equipment Transfer	0	0	0
422-421	City Hall Building Maintenance	8,750	20,000	20,000
422-530	Equipment Fund Payments	0	13,547	17,598
		216,987	255,247	418,598
Total Reserve Account Section		216,987	255,247	418,598

Fund 01 - General Fund
Reserve Account Section

General Government
Reports To: Eddie Edwards

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
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City of Borger

Fund 01 - General Fund Building Standards

Superintendent: Jason Anderson

Authorized FTE's: 1.0

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Personnel Services				
423-111	Salaries - Regular	39,075	40,721	40,721
423-112	Salaries - Overtime	919	2,000	3,000
423-121	Retirement - TMRS	6,788	7,148	6,792
423-122	Social Security	577	634	634
423-123	Worker's Compensation	951	1,211	1,418
423-125	Group Insurance	5,994	6,439	7,332
		<u>54,305</u>	<u>58,153</u>	<u>59,897</u>
Contractual and Miscellaneous Services				
423-200	Sanitary Landfill	14,317	16,000	14,000
423-211	Postage	0	0	0
423-212	Communications	0	0	0
423-213	Printing	0	0	0
423-214	Public Notices	942	350	750
423-215	Travel	389	1,000	500
423-220	Insurances	1,509	1,626	1,564
423-231	Equipment and Land Rental	0	2,500	0
423-252	Dues and Subscriptions	0	300	0
423-253	Outside Professional	145	0	0
423-254	Special Services	0	0	0
423-255	Damage Claims	0	0	0
		<u>17,302</u>	<u>21,776</u>	<u>16,814</u>
General Services				
423-312	Chemicals	0	0	0
423-314	Office Supplies	0	0	0
423-316	Wearing Apparel	332	350	350
423-317	Photo and Duplicating Supplies	0	25	0
423-318	Tools and Equipment	64	100	250
423-321	Janitorial Supplies	0	0	0
423-323	Gas and Oil	11,645	10,000	10,000
423-324	Welding Supplies	71	0	0
423-326	Lube, Grease, and Oil	0	100	0
423-332	Other Supplies	71	300	250
		<u>12,183</u>	<u>10,875</u>	<u>10,850</u>

Fund 01 - General Fund
Building Standards

Public Safety
Reports To: Ted Dodd

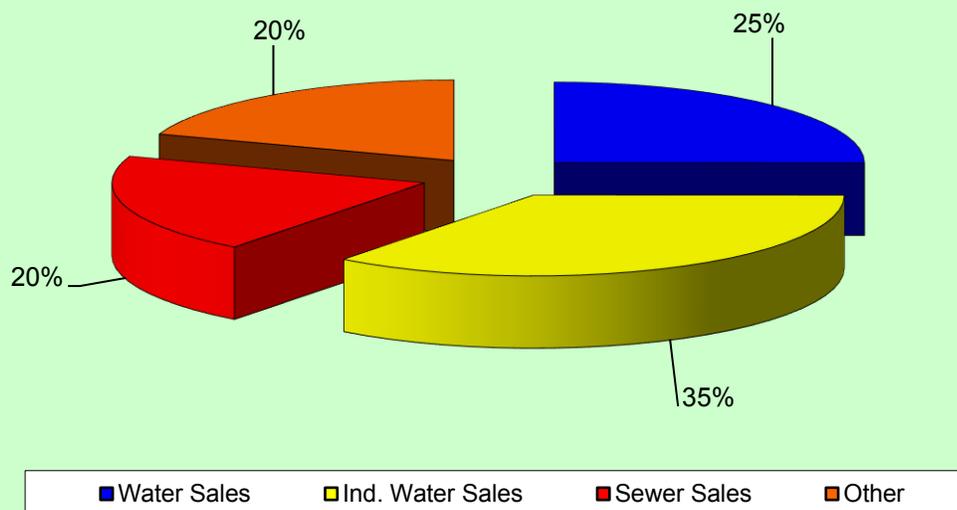
Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Machinery and Equipment Maintenance				
423-411	Motor Vehicle Maintenance	(9,565)	5,000	5,000
423-412	Machinery Maintenance	(1,579)	10,000	5,000
423-413	Office Equipment Maintenance	0	0	0
423-414	Equipment Maintenance	224	500	500
423-425	Miscellaneous Repairs	0	150	250
		<u>(10,920)</u>	<u>15,650</u>	<u>10,750</u>
Total Operating Budget				
		72,870	106,454	98,311
Capital Outlay				
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	31,855	36,573	31,713
		<u>31,855</u>	<u>36,573</u>	<u>31,713</u>
Total Departmental Budget				
		104,724	143,027	130,024
Adjustments to reflect Period 13 adjustments in actual and estimated ending fund balances for budget purposes				
		(567,567)	207,046	0
Ending Fund Balance				
		Audited 3,042,954	Estimated 3,250,000	Estimated 3,250,000

City of Borger

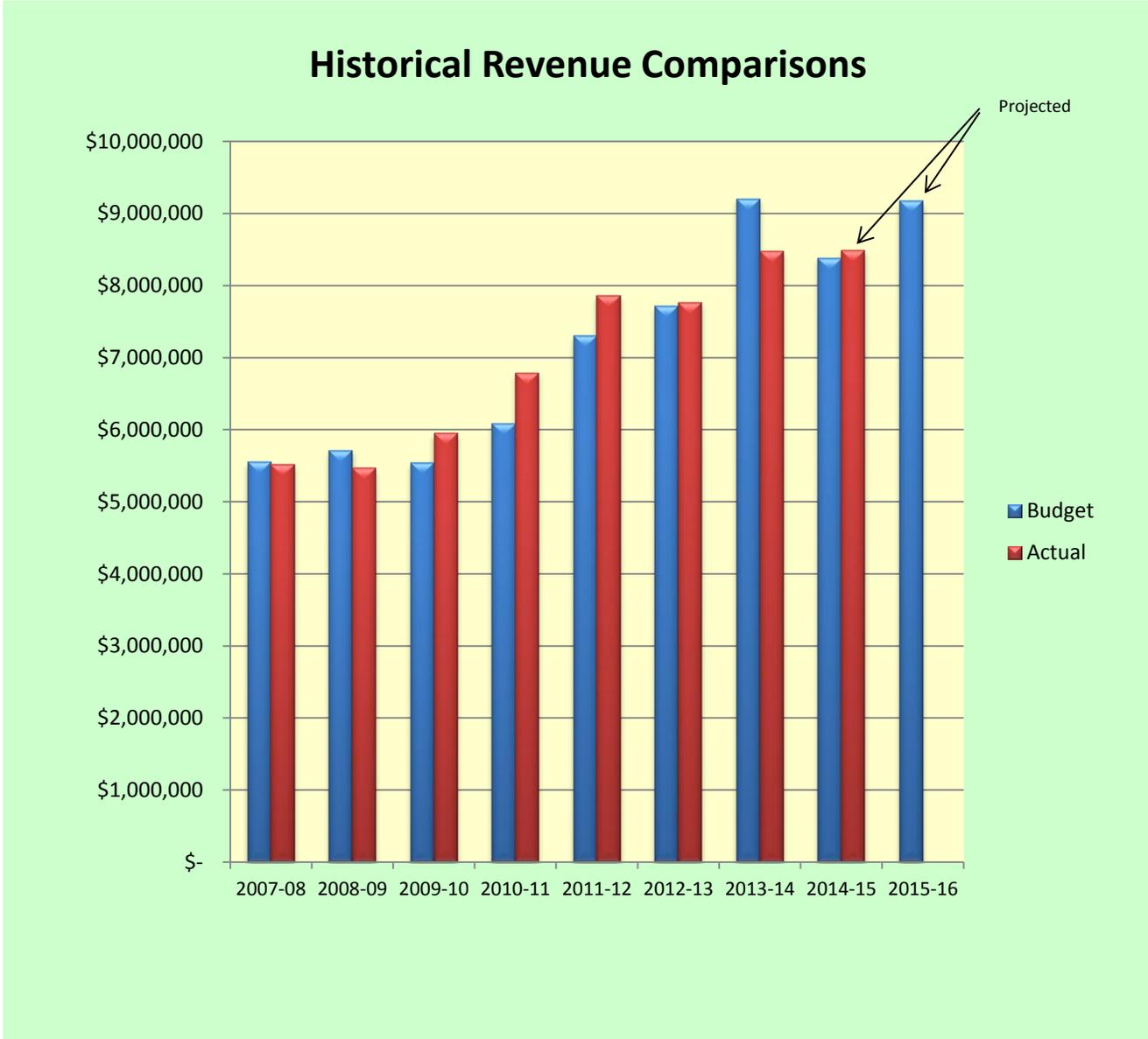
Fund 02 - Water and Sewer Fund Detailed Revenue Estimates

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
	Beginning Fund Balance	5,214,700	4,832,115	4,375,623
31110	Transfers from Other Funds	523,779	0	0
31501	Water Sales	2,770,734	2,775,000	2,800,000
31502	Sewer Sales	1,799,710	2,082,000	2,232,000
31503	Plumbing Permits and Tap Fees	6,051	8,500	8,000
31504	Agrium Water Sales	1,669,522	1,700,000	2,016,000
31506	Cash Over or (Under)	(148)	0	0
31507	Miscellaneous Revenues	67,213	50,000	50,000
31508	Interest from Investments	3,137	5,500	3,000
31509	Reconnect and Turn On Fees	41,455	35,000	35,000
31510	Insufficient Check Fees	900	1,000	1,000
31511	Utility Penalty and Interest	97,008	85,000	86,000
31512	Conoco/Phillips Water Sales	659,930	750,000	975,000
31513	Sid Richardson Water Sales	455,585	512,000	575,000
31514	Orion Water Sales	320,610	368,000	385,000
31515	Purchase Card Rebates	7,562	10,000	10,000
31521	Reimbursement Grants	0	0	0
39999	Insufficient Checks	0	0	0
		8,423,049	8,382,000	9,176,000
	Total Water and Sewer Revenue Estimates	8,423,049	8,382,000	9,176,000

Detailed Revenue



Fund 02 - Water and Sewer Fund
Detailed Revenue Estimates



City of Borger

Fund 02 - Water and Sewer Fund Customer Service

Supervisor: Wanda King
Authorized FTE's: 10.5

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Personnel Services				
424-111	Salaries - Regular	421,526	474,138	510,492
424-112	Salaries - Overtime	17,492	14,000	19,000
424-113	Salaries - Seasonal	22,375	15,000	0
424-114	Salaries - Holiday	618	0	0
424-121	Retirement - TMRS	74,974	82,628	82,257
424-122	Social Security	6,841	7,691	5,240
424-123	Worker's Compensation	773	2,006	2,416
424-125	Group Insurance	56,656	61,167	76,986
		<u>601,255</u>	<u>656,630</u>	<u>696,391</u>
Contractual and Miscellaneous Services				
424-211	Postage	42,492	31,000	36,000
424-212	Communications	4,633	5,600	5,600
424-213	Printing	10,206	8,000	6,000
424-214	Public Notices	0	2,000	1,750
424-215	Travel	10,461	12,000	10,000
424-220	Insurances	4,772	4,832	6,289
424-231	Equipment Rental	0	0	0
424-251	Utilities	11,907	14,000	12,000
424-252	Dues and Subscriptions	1,440	2,000	2,000
424-253	Outside Professional	1,948	3,000	3,000
424-254	Special Services	71,119	68,000	68,000
424-259	Refunds	0	0	0
424-260	Pest and Germ Control	225	300	300
424-262	Janitorial Service	36,000	37,000	37,000
424-263	Contract Labor	0	0	0
424-275	Collection Fee Charges	53,231	59,000	60,000
		<u>248,434</u>	<u>246,732</u>	<u>247,939</u>
General Services				
424-312	Chemical Supplies	0	0	0
424-313	Books and Educational	0	0	0
424-314	Office Supplies	5,065	5,500	5,500
424-315	Food Supplies	0	0	0
424-316	Wearing Apparel	290	600	200
424-317	Photo and Duplicating Supplies	3,684	2,700	2,700
424-318	Tools and Equipment	22	50	50
424-321	Janitorial Supplies	1,263	1,200	1,200
424-323	Gas and Oil	8,118	10,500	10,500
424-331	Safety Program	723	750	750
424-332	Other Supplies	910	1,500	750
		<u>20,074</u>	<u>22,800</u>	<u>21,650</u>

Fund 02 - Water and Sewer Fund
Customer Service

Utilities

Reports To: Scott Radach

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Machinery and Equipment Maintenance				
424-411	Motor Vehicle Maintenance	2,719	3,000	4,000
424-412	Machinery Maintenance	0	0	0
424-413	Office Equipment Maintenance	9,091	12,678	11,500
424-414	Equipment Maintenance	3,793	13,250	11,500
424-418	Software and Hardware Maintenance	27,134	34,050	30,000
424-421	Building Maintenance	50	0	0
424-423	Water Facilities	0	0	0
		<u>42,787</u>	<u>62,978</u>	<u>57,000</u>
Total Operating Budget				
		912,550	989,140	1,022,980
Capital Outlay				
424-511	New and Used Vehicles	0	0	0
424-513	Office Equipment	0	0	0
424-514	Other Equipment	0	0	0
424-521	Building Improvements	0	0	0
424-523	Water Facilities	0	0	0
424-530	Equipment Fund Payments	13,221	8,412	12,747
424-535	Capital Lease Purchase Payments	0	0	0
		<u>13,221</u>	<u>8,412</u>	<u>12,747</u>
Total Departmental Budget				
		925,772	997,552	1,035,727

City of Borger

Fund 02 - Water and Sewer Fund Water Maintenance

Supervisor: Darik Schilling

Authorized FTE's: 8.0

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Personnel Services				
425-111	Salaries - Regular	262,807	265,209	257,448
425-112	Salaries - Overtime	63,466	60,000	60,000
425-113	Salaries - Seasonal and Part-time	0	0	0
425-114	Salaries - Holiday Pay	2,760	5,000	2,500
425-121	Retirement - TMRS	55,505	53,172	49,316
425-122	Social Security	4,590	4,752	4,639
425-123	Worker's Compensation	5,842	7,390	9,581
425-125	Group Insurance	51,293	55,133	62,280
		<u>446,263</u>	<u>450,656</u>	<u>445,764</u>
Contractual and Miscellaneous Services				
425-211	Postage	0	50	0
425-212	Communications	3,615	5,000	4,000
425-213	Printing	0	50	50
425-214	Public Notices	0	1,200	400
425-215	Travel	1,035	2,250	2,200
425-220	Insurances	4,583	4,815	4,427
425-231	Equipment Rental	0	0	0
425-251	Utilities	4,626	6,500	5,000
425-252	Dues and Subscriptions	480	750	750
425-253	Outside Professional	73	500	500
425-254	Special Services	670	2,000	1,500
425-255	Damage Claims	0	400	500
425-256	Laundry	0	0	0
425-260	Pest and Germ Control	160	500	500
		<u>15,241</u>	<u>24,015</u>	<u>19,827</u>
General Services				
425-312	Chemical Supplies	0	300	300
425-313	Books and Educational	0	0	0
425-314	Office Supplies	246	750	500
425-316	Wearing Apparel	11,476	12,500	12,000
425-317	Photo and Duplicating Supplies	21	100	120
425-318	Tools and Equipment	3,636	3,500	3,500
425-321	Janitorial Supplies	737	1,200	1,000

Fund 02 - Water and Sewer Fund
Water Maintenance

Utilities
 Reports To: Jim Harder

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
General Services - Continued				
425-323	Gas and Oil	36,671	28,000	35,000
425-324	Welding Supplies	1,366	1,500	1,500
425-326	Lube, Grease, and Oil	301	400	400
425-332	Other Supplies	2,460	2,200	2,200
		<u>56,913</u>	<u>50,450</u>	<u>56,520</u>
Machinery and Equipment Maintenance				
425-411	Motor Vehicle Maintenance	12,100	10,000	11,000
425-412	Machinery Maintenance	4,129	2,000	2,000
425-413	Office Equipment Maintenance	0	0	0
425-414	Equipment Maintenance	89	4,000	2,750
425-418	Software and Hardware Maintenance	948	2,832	2,900
425-421	Building Maintenance	462	800	800
425-422	Rights of Way	0	0	0
425-423	Water Facilities	66,127	70,000	65,000
425-424	Sewer Facilities	109	0	0
425-425	Miscellaneous Repairs	0	0	0
		<u>83,964</u>	<u>89,632</u>	<u>84,450</u>
Total Operating Budget		602,382	614,753	606,561
Capital Outlay				
425-511	New Vehicles	0	0	0
425-512	Machinery and Equipment	0	0	0
425-513	Office Equipment	0	0	0
425-514	Other Equipment	0	0	0
425-521	Building Improvements	0	5,550	0
425-523	Water Facilities	0	0	0
425-524	Sewer Facilities	0	0	0
425-530	Equipment Fund Payments	41,846	41,847	38,968
		<u>41,846</u>	<u>47,397</u>	<u>38,968</u>
Total Departmental Budget		644,228	662,150	645,529

City of Borger

Fund 02 - Water and Sewer Fund Sewer Maintenance

Supervisor: Marc Wilson

Authorized FTE's: 7.0

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Personnel Services				
426-111	Salaries - Regular	214,640	231,182	222,858
426-112	Salaries - Overtime	61,946	65,000	65,000
426-113	Salaries - Seasonal and Part-time	0	0	0
426-114	Salaries - Holiday Pay	7,042	6,500	6,500
426-121	Retirement - TMRS	48,957	48,426	44,719
426-122	Social Security	4,050	4,389	4,268
426-123	Worker's Compensation	3,865	5,086	5,790
426-125	Group Insurance	45,510	45,071	51,324
		<u>386,011</u>	<u>405,654</u>	<u>400,459</u>
Contractual and Miscellaneous Services				
426-211	Postage	0	75	75
426-212	Communications	4,118	4,940	5,640
426-213	Printing	0	75	75
426-214	Public Notices	444	1,850	350
426-215	Travel	1,047	1,850	1,850
426-220	Insurances	9,602	9,835	11,825
426-231	Equipment Rental	0	500	500
426-251	Utilities	38,593	37,500	38,000
426-252	Dues and Subscriptions	360	750	500
426-253	Outside Professional	595	1,250	750
426-254	Special Services	825	1,000	1,000
426-255	Damage Claims	250	1,000	500
426-256	Laundry	0	100	0
426-260	Pest and Germ Control	160	300	300
		<u>55,994</u>	<u>61,025</u>	<u>61,365</u>
General Services				
426-312	Chemical Supplies	5,618	7,500	7,500
426-313	Books and Educational	0	0	0
426-314	Office Supplies	272	500	500
426-316	Wearing Apparel	9,194	9,500	9,500
426-317	Photo and Duplicating Supplies	7	100	50
426-318	Tools and Equipment	1,794	2,750	2,750
426-321	Janitorial Supplies	761	1,250	1,000

Fund 02 - Water and Sewer Fund
Sewer Maintenance

Utilities
Reports To: Jim Harder

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
General Services - Continued				
426-323	Gas and Oil	34,702	37,500	36,000
426-324	Welding Supplies	635	2,500	2,000
426-326	Lube, Grease, and Oil	276	1,000	1,000
426-332	Other Supplies	2,720	1,600	1,600
		<u>55,979</u>	<u>64,200</u>	<u>61,900</u>
Machinery and Equipment Maintenance				
426-411	Motor Vehicle Maintenance	5,914	9,000	7,500
426-412	Machinery Maintenance	8,855	4,000	4,000
426-413	Office Equipment Maintenance	0	0	0
426-414	Equipment Maintenance	83	1,250	750
426-418	Software and Hardware Maintenance	69	1,500	1,000
426-421	Building Maintenance	730	800	800
426-422	Rights of Way	0	0	0
426-423	Water Facilities	801	200	200
426-424	Sewer Facilities	18,132	22,000	24,000
426-425	Miscellaneous Repairs	0	0	0
426-429	Lift Stations	13,743	22,000	20,000
		<u>48,327</u>	<u>60,750</u>	<u>58,250</u>
Total Operating Budget		546,311	591,629	581,974
Capital Outlay				
426-511	New Vehicles	0	0	0
426-512	Machinery and Equipment	0	0	0
426-513	Office Equipment	0	0	0
426-514	Other Equipment	0	0	0
426-521	Building Improvements	0	5,550	0
426-524	Sewer Facilities	0	0	0
426-529	Lift Station Improvements	0	0	0
426-530	Equipment Fund Payments	60,938	66,939	60,983
426-535	Capital Lease Purchase Payments	0	0	0
		<u>60,938</u>	<u>72,489</u>	<u>60,983</u>
Total Departmental Budget		607,249	664,118	642,957

City of Borger

Fund 02 - Water and Sewer Fund Water Production and Treatment

Superintendent: Winston Sauls

Authorized FTE's: 5.0

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Personnel Services				
427-111	Salaries - Regular	172,966	183,719	181,951
427-112	Salaries - Overtime	3,101	7,000	4,000
427-114	Salaries - Holiday Pay	4,985	5,500	5,500
427-121	Retirement - TMRS	31,065	31,591	29,742
427-122	Social Security	2,512	2,802	2,776
427-123	Worker's Compensation	3,618	4,578	5,733
427-125	Group Insurance	31,170	34,785	36,660
		<u>249,415</u>	<u>269,975</u>	<u>266,362</u>
Contractual and Miscellaneous Services				
427-200	Sanitary Landfill	0	0	0
427-211	Postage	281	250	250
427-212	Communications	2,279	1,920	1,920
427-213	Printing	298	1,000	400
427-214	Public Notices	0	2,400	750
427-215	Travel	1,416	2,750	2,400
427-220	Insurances	14,493	13,526	18,973
427-231	Equipment Rental	13,009	13,500	13,500
427-251	Utilities	121,099	130,000	130,000
427-252	Dues and Subscriptions	466	500	400
427-253	Outside Professional	11,497	19,000	15,000
427-254	Special Services	14,845	17,500	17,500
427-255	Damage Claims	0	0	0
427-256	Laundry	0	150	150
427-260	Pest and Germ Control	515	800	700
427-262	Janitorial Service	0	0	0
427-271	Utilities for Wells	290,908	375,000	325,000
		<u>471,107</u>	<u>578,296</u>	<u>526,943</u>
General Services				
427-311	Agriculture	1,213	970	1,750
427-312	Chemical Supplies	18,691	12,000	15,000
427-313	Books and Educational	0	400	150
427-314	Office Supplies	1,261	1,250	1,150
427-315	Food Supplies	90	200	200
427-316	Wearing Apparel	4,910	5,500	5,000
427-317	Photo and Duplicating Supplies	0	50	50
427-318	Tools and Equipment	239	750	750
427-320	Laboratory Supplies	11,773	12,000	12,000
427-321	Janitorial Supplies	2,473	2,400	2,250

Fund 02 - Water and Sewer Fund
 Water Production and Treatment

Utilities
 Reports To: Jim Harder

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
General Services - Continued				
427-323	Gas and Oil	3,717	4,000	4,500
427-324	Welding Supplies	389	500	500
427-326	Lube, Grease, and Oil	618	750	750
427-332	Other Supplies	844	900	750
		<u>46,219</u>	<u>41,670</u>	<u>44,800</u>
Machinery and Equipment Maintenance				
427-411	Motor Vehicle Maintenance	278	1,900	1,750
427-412	Machinery Maintenance	1,587	1,600	1,500
427-413	Office Equipment Maintenance	0	250	150
427-414	Equipment Maintenance	1,169	3,000	2,500
427-418	Software and Hardware Maintenance	91	1,250	1,000
427-421	Building Maintenance	588	3,000	2,500
427-423	Water Facilities	12,978	30,000	20,000
427-426	Lighting Systems	0	250	250
427-433	Well Field Maintenance	25,787	50,000	50,000
		<u>42,477</u>	<u>91,250</u>	<u>79,650</u>
Total Operating Budget		809,218	981,191	917,755
Capital Outlay				
427-511	New Vehicles	0	0	0
427-512	Machinery and Equipment	0	0	0
427-513	Office Equipment	0	0	0
427-514	Other Equipment	0	0	0
427-520	Lab Equipment	0	0	0
427-521	Building Improvements	0	11,650	30,000
427-523	Water Facilities	0	0	0
427-530	Equipment Fund Payments	0	0	0
		<u>0</u>	<u>11,650</u>	<u>30,000</u>
Total Departmental Budget		809,218	992,841	947,755

City of Borger

Fund 02 - Water and Sewer Fund Wastewater Treatment

Supervisor: Jr. Hernandez

Authorized FTE's: 6.0

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Personnel Services				
428-111	Salaries - Regular	195,150	203,478	202,582
428-112	Salaries - Overtime	9,977	15,000	15,000
428-114	Salaries - Holiday Pay	4,826	4,500	4,500
428-121	Retirement - TMRS	35,868	36,457	34,500
428-122	Social Security	2,695	3,233	3,220
428-123	Worker's Compensation	2,936	3,747	4,368
428-125	Group Insurance	41,513	44,344	49,704
		<u>292,965</u>	<u>310,759</u>	<u>313,874</u>
Contractual and Miscellaneous Services				
428-200	Sanitary Landfill	11,315	16,000	13,000
428-211	Postage	1,658	2,250	2,000
428-212	Communications	1,644	2,580	2,580
428-213	Printing	0	400	250
428-214	Public Notices	0	700	750
428-215	Travel	1,310	2,250	2,250
428-220	Insurances	7,325	6,380	5,222
428-231	Equipment Rental	0	500	500
428-251	Utilities	83,661	83,000	85,000
428-252	Dues and Subscriptions	582	650	650
428-253	Outside Professional	5,979	10,000	35,000
428-254	Special Services	21,730	20,000	20,000
428-256	Laundry	0	0	0
428-260	Pest and Germ Control	280	450	450
		<u>135,483</u>	<u>145,160</u>	<u>167,652</u>
General Services				
428-311	Agriculture	1,184	500	500
428-312	Chemical Supplies	13,554	15,500	15,500
428-313	Books and Educational	386	300	300
428-314	Office Supplies	2,037	1,700	1,700
428-315	Food Supplies	419	1,500	1,000
428-316	Wearing Apparel	7,364	7,750	7,750
428-317	Photo and Duplicating Supplies	18	150	150
428-318	Tools and Equipment	1,215	2,500	1,750
428-320	Laboratory Supplies	16,244	13,000	13,000
428-321	Janitorial Supplies	2,871	2,750	3,000

Fund 02 - Water and Sewer Fund
Wastewater Treatment

Utilities
Reports To: Jim Harder

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
General Services - Continued				
428-323	Gas and Oil	5,428	5,000	5,250
428-324	Welding Supplies	135	500	400
428-326	Lube, Oil, and Gas	3,734	4,000	4,250
428-332	Other Supplies	1,019	1,500	1,500
		<u>55,609</u>	<u>56,650</u>	<u>56,050</u>
Machinery and Equipment Maintenance				
428-411	Motor Vehicle Maintenance	2,612	4,000	3,500
428-412	Machinery Maintenance	8,142	3,000	3,000
428-413	Office Equipment Maintenance	0	500	250
428-414	Equipment Maintenance	3,169	3,000	3,000
428-418	Software and Hardware Maintenance	1,004	1,250	1,000
428-421	Building Maintenance	17,457	1,000	1,000
428-422	Rights of Way	0	0	0
428-423	Water Facilities	0	100	100
428-424	Sewer Facilities	32,382	30,000	32,500
428-425	Miscellaneous Repairs	0	0	0
428-426	Lighting Systems	0	100	0
428-429	Lift Stations	0	0	0
		<u>64,766</u>	<u>42,950</u>	<u>44,350</u>
Total Operating Budget		548,824	555,519	581,926
Capital Outlay				
428-511	New Vehicles	0	0	0
428-512	Machinery and Equipment	37,082	0	0
428-513	Office Equipment	0	0	0
428-514	Other Equipment	0	0	0
428-520	Lab Equipment	0	0	0
428-521	Building Improvements	0	7,850	0
428-524	Sewer Facilities	0	0	0
428-530	Equipment Fund Payments	0	5,420	5,844
		<u>37,082</u>	<u>13,270</u>	<u>5,844</u>
Total Departmental Budget		585,906	568,789	587,770

City of Borger

Fund 02 - Water and Sewer Fund Utility Director

Director: Jim Harder
Authorized FTE's: 2.0

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Personnel Services				
429-111	Salaries - Regular	149,804	156,837	156,933
429-113	Salaries - Seasonal and Part-time	0	0	0
429-121	Retirement - TMRS	25,761	25,643	24,380
429-122	Social Security	1,969	2,274	2,276
429-123	Worker's Compensation	263	333	390
429-125	Group Insurance	17,700	18,589	20,376
		<u>195,497</u>	<u>203,676</u>	<u>204,355</u>
Contractual and Miscellaneous Services				
429-211	Postage	608	500	400
429-212	Communications	1,420	1,524	1,524
429-213	Printing	0	850	150
429-214	Public Notices	0	150	150
429-215	Travel	1,985	2,000	1,750
429-220	Insurances	0	852	889
429-252	Dues and Subscriptions	781	800	750
429-253	Outside Professional	0	500	500
429-254	Special Services	0	100	0
		<u>4,793</u>	<u>7,276</u>	<u>6,113</u>
General Services				
429-313	Books and Educational	0	500	150
429-314	Office Supplies	1,003	1,000	500
429-316	Wearing Apparel	798	900	900
429-317	Photo and Duplicating Supplies	563	1,000	750
429-318	Tools and Equipment	50	1,500	1,000
429-321	Janitorial Supplies	0	0	0
429-323	Gas and Oil	4,856	6,000	5,250
429-332	Other Supplies	150	750	500
429-335	Engineering and Drafting Services	30	500	250
		<u>7,449</u>	<u>12,150</u>	<u>9,300</u>

Fund 02 - Water and Sewer Fund
Utility Director

Utilities

Reports To: Eddie Edwards

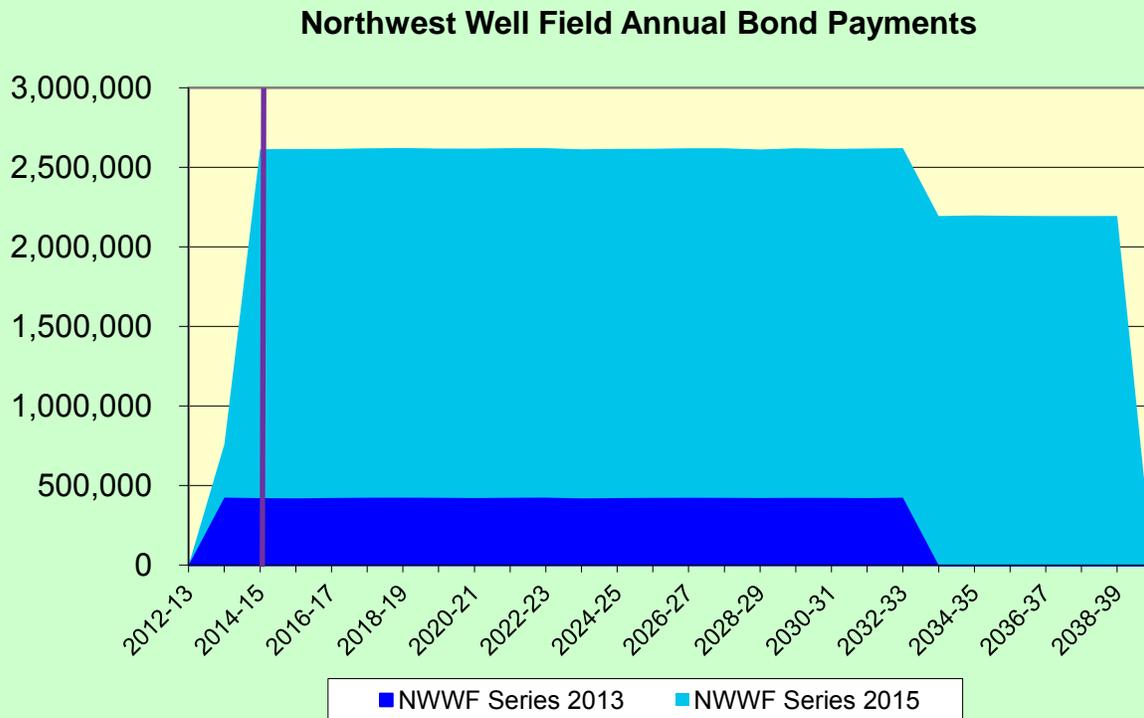
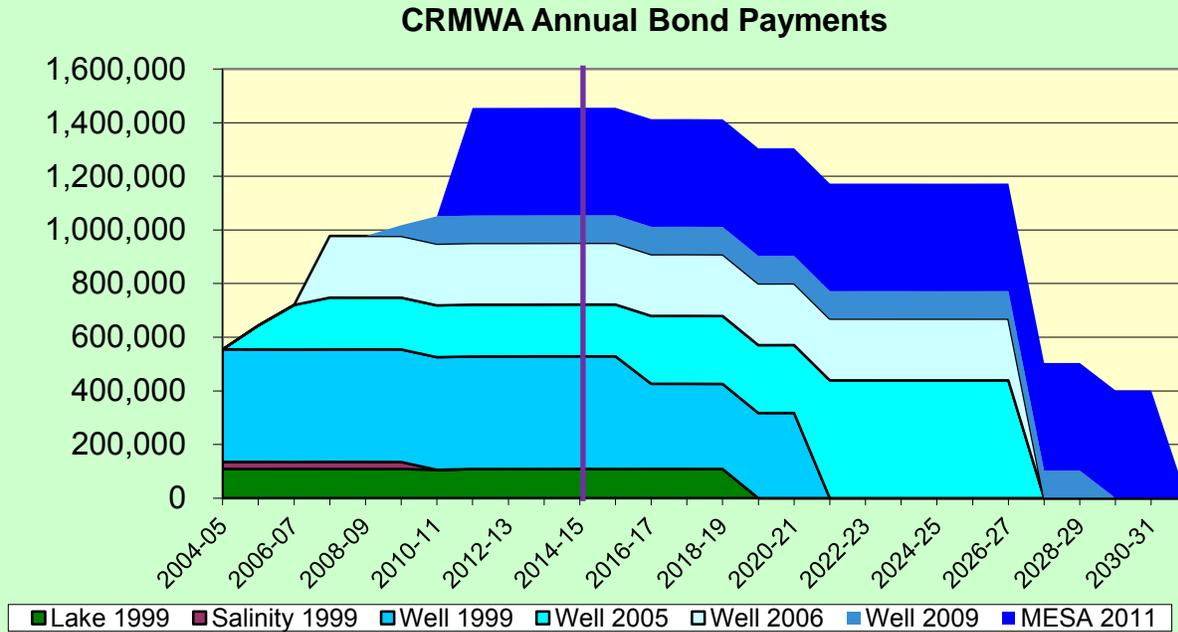
Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Machinery and Equipment Maintenance				
429-411	Motor Vehicle Maintenance	1,493	3,000	2,500
429-412	Machinery Maintenance	0	0	0
429-413	Office Equipment Maintenance	5,216	6,400	6,000
429-414	Equipment Maintenance	0	400	150
429-418	Software and Hardware Maintenance	1,056	1,250	1,000
		<u>7,765</u>	<u>11,050</u>	<u>9,650</u>
Total Operating Budget				
		215,504	234,152	229,418
Capital Outlay				
429-511	New Vehicles	0	0	0
429-513	Office Equipment	0	0	0
429-514	Other Equipment	0	0	0
429-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
Total Departmental Budget				
		215,504	234,152	229,418

City of Borger

Fund 02 - Water and Sewer Reserve Account Section

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
430-020	Council Projects	7,585	20,000	12,500
430-030	Well Field Expansion Bond Principal	250,000	1,040,000	1,060,000
430-035	Computer Network Services	77,746	84,315	104,315
430-040	Bad Debt Expense	14,853	0	15,000
430-045	Contingencies	14,274	82,500	100,000
430-047	CRMWA - Operations and Maintenance	268,676	293,864	278,997
430-048	CRMWA - Original Bond Payment	84,690	87,574	90,423
430-050	CRMWA - 1999 Roberts Co. Bond Payment	321,518	278,565	261,984
430-051	CRMWA - Pumping and Chemical	251,549	324,680	350,000
430-053	CRMWA - 2005 Roberts Co. Bond Payment	0	41,435	64,210
430-054	CRMWA - 2006 Roberts Co. Bond Payment	113,857	122,124	128,263
430-055	CRMWA - 2009 Roberts Co. Bond Payment	45,363	47,236	49,178
430-056	CRMWA - 2011 MESA Bond Payment	166,326	174,374	183,302
430-066	Transfer to General Fund for Services	1,200,000	1,000,000	850,000
430-068	W/S Capital Infrastructure	152,206	0	0
430-080	Depreciation	0	0	0
430-090	Amortization	0	0	0
430-095	Interest Expense	1,085,269	2,117,026	2,063,909
430-421	City Hall Building Maintenance	8,745	25,000	25,000
430-530	Equipment Fund Payments	0	13,547	17,598
		4,062,657	5,752,240	5,654,679
Total Departmental Budget		4,062,657	5,752,240	5,654,679

Fund 02 - Water and Sewer
 CRMWA & Northwest Well Field Bond Payments



City of Borger

Fund 02 - Water and Sewer Data Processing

Administrative Assistant: Kristi Powell
Authorized FTE's: 2.25

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
Personnel Services				
431-111	Salaries - Regular	82,338	91,079	91,079
431-112	Salaries - Overtime	2,975	3,500	3,500
431-121	Retirement - TMRS	14,484	15,464	14,693
431-122	Social Security	1,191	1,371	1,371
431-123	Worker's Compensation	156	201	235
431-125	Group Insurance	13,783	15,261	17,271
		<u>114,926</u>	<u>126,876</u>	<u>128,149</u>
Contractual and Miscellaneous Services				
431-211	Postage	770	800	750
431-212	Communications	1,327	1,500	1,500
431-213	Printing	287	300	300
431-215	Travel	0	1,800	1,000
431-220	Insurances	388	450	391
431-253	Outside Professional	17,774	24,000	24,000
431-254	Special Services	1,800	3,000	3,000
		<u>22,345</u>	<u>31,850</u>	<u>30,941</u>
General Services				
431-314	Office Supplies	4,238	3,000	3,600
431-316	Wearing Apparel	0	75	75
431-317	Photo and Duplicating	137	150	150
431-318	Tools and Equipment	0	0	0
431-332	Other Supplies	747	750	750
		<u>5,123</u>	<u>3,975</u>	<u>4,575</u>
Machinery and Equipment Maintenance				
431-413	Office Equipment Maintenance	48	900	500
431-414	Equipment Maintenance	0	75	0
431-418	Software and Hardware Maintenance	11,328	13,674	18,000
		<u>11,376</u>	<u>14,649</u>	<u>18,500</u>
Total Operating Budget		153,771	177,350	182,165
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

Utilities

Reports To: Scott Radach

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
<hr/>				
	Total Departmental Budget	153,771	177,350	182,165
	Adjustments to reflect Period 13 adjustments in actual and estimated ending fund balances for budget purposes	(413,978)	1,725,144	0
<hr/>				
	Ending Fund Balance	4,832,115	Estimated 4,375,623	Estimated 3,625,623

City of Borger

Fund 03 - Tourism Fund Non- Departmental

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
	Beginning Fund Balance	415,248	607,819	922,172
	Revenues			
30010	Revenue and Deposits	0	0	0
31110	Transfers from Hotel and Motel Fund	235,895	211,500	233,750
31408	Interest from Investments	50	300	50
31810	Nature Trail Reimbursement	0	0	0
		<u>235,946</u>	<u>211,800</u>	<u>233,800</u>
	Expenditures			
	Projects			
400-254	Special Services	(9,010)	0	0
400-795	Advertising Services	30,173	6,000	5,800
400-800	Main Street Walk Through Project	0	0	0
400-803	911 Memorial Project	0	50,000	40,000
400-805	Pump Jack Project	0	5,800	3,000
400-815	Christmas Decorations	4,777	0	25,000
400-816	Multi-Purpose Events Center	12,033	50,000	60,000
400-817	Main Street Gazebo Project	0	0	0
400-850	Sports Complex Maintenance	5,402	100,000	100,000
		<u>43,375</u>	<u>211,800</u>	<u>233,800</u>
	Total Projects	43,375	211,800	233,800
	Total Fund Expenditures	43,375	211,800	233,800
	Adjustments to reflect Period 13 adjustments in actual and estimated ending fund balances for budget purposes	0	314,353	0
	Ending Fund Balance	Audited 607,819	Estimated 922,172	Estimated 922,172

Fund 09 - Parks, Recreation and Special Projects
Projects

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
	Beginning Fund Balance	65,000	44,949	2,328
Revenues				
30010	Revenue and Deposits	32,990	32,000	32,000
31408	Interest from Investments	15	100	0
31419	Donations	0	0	0
		<u>33,005</u>	<u>32,100</u>	<u>32,000</u>
Expenditures				
Projects				
400-800	Expenditures	0	0	0
409-800	North Hughes-Pitts Park	0	0	0
409-805	Agnes Howe Youth Projects	31,516	18,000	16,000
409-806	Huber Park Baseball Field	7,263	67,500	0
409-810	Golf Course Tree Farm	0	0	0
409-820	Johnson Park Sports Complex	0	0	0
409-830	Johnson Park Youth Center	0	0	0
409-840	Various Other Parks	14,277	0	0
409-850	Park Maintenance Equipment	0	0	16,000
409-871	Splash Park Landscaping	0	0	0
		<u>53,056</u>	<u>85,500</u>	<u>32,000</u>
Total Fund Budget		53,056	85,500	32,000
Adjustments to reflect Period 13 adjustments in actual and estimated ending fund balances for budget purposes		0	10,779	0
Ending Fund Balance		Audited 44,949	Estimated 2,328	Estimated 2,328

City of Borger

Fund 31 - Fire Training Fund Fire Department

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
	Beginning Fund Balance	16,195	25,288	60,237
	Revenues			
30010	Revenue and Deposits	18,014	12,000	25,000
31408	Interest from Investments	1	0	0
		<u>18,015</u>	<u>12,000</u>	<u>25,000</u>
	Expenditures			
400-800	Expenditures	0	0	0
405-215	Travel	0	0	0
405-236	Staff Training	8,921	25,000	25,000
405-332	Other Supplies	0	0	0
405-421	Building Maintenance	0	0	0
405-514	Other Equipment	0	0	0
	Total Fund Budget	<u>8,921</u>	<u>25,000</u>	<u>25,000</u>
	Adjustments to reflect Period 13 adjustments in actual and estimated ending fund balances for budget purposes	0	47,949	0
	Ending Fund Balance	<u>Audited 25,288</u>	<u>Estimated 60,237</u>	<u>Estimated 60,237</u>

Fund 40 - Municipal Court Building Security Fund
Municipal Court

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
	Beginning Fund Balance	48,743	53,154	58,498
Revenues				
30010	Revenue and Deposits	4,400	4,500	4,500
31408	Interest from Investments	10	100	0
		<u>4,411</u>	<u>4,600</u>	<u>4,500</u>
Expenditures				
General Services				
419-317	Security Camera Equipment	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
Machinery & Equipment Maintenance				
419-421	Building Maintenance	0	50,000	50,000
Total Fund Budget		<u>0</u>	<u>50,000</u>	<u>50,000</u>
Adjustments to reflect Period 13 adjustments in actual and estimated ending fund balances for budget purposes		0	50,744	0
Ending Fund Balance		Audited 53,154	Estimated 58,498	Estimated 12,998

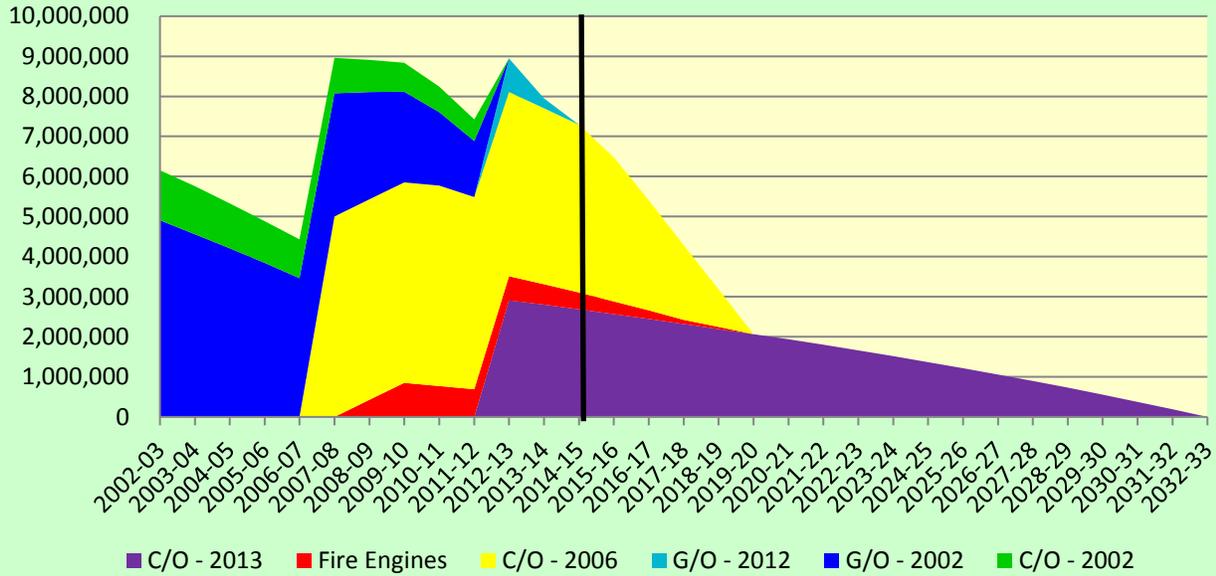
City of Borger

Fund 45 - Interest & Sinking Fund Bond Payments

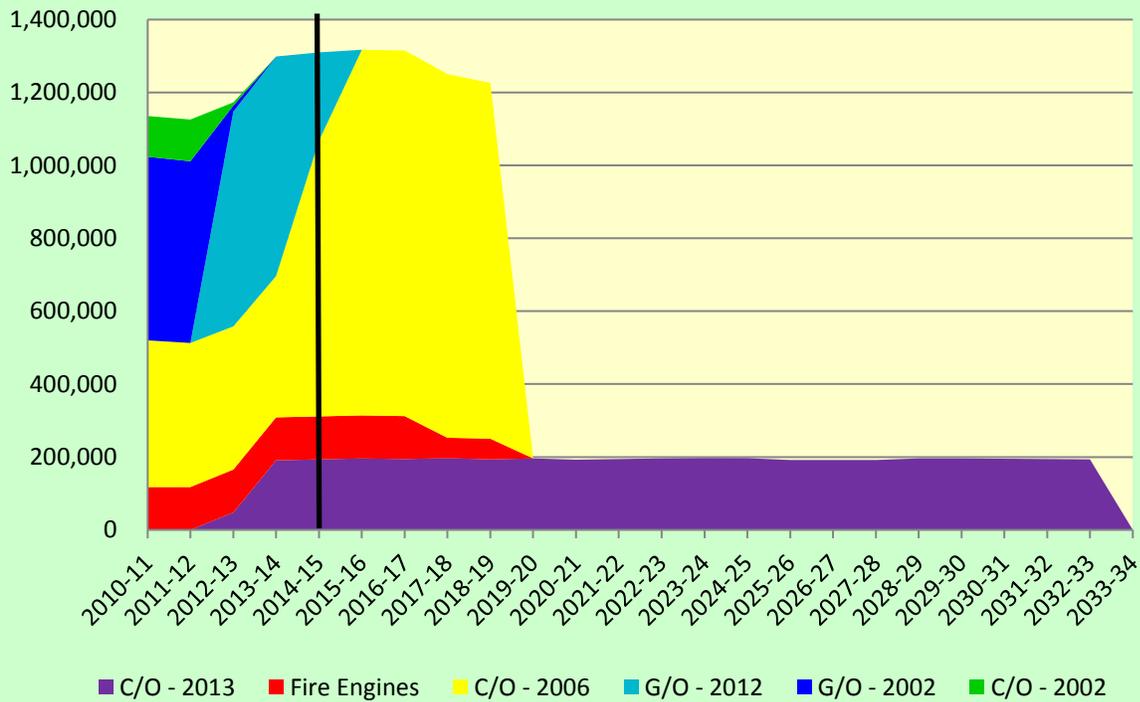
Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
	Beginning Fund Balance	388,128	364,349	301,318
	Revenues			
31001	Ad Valorem Interest and Sinking Fund Tax	1,205,798	1,120,798	1,159,304
31002	Delinquent Interest and Sinking Fund Taxes	46,971	30,000	35,000
31003	Penalty and Interest	35,505	20,000	20,000
31408	Interest on Investments	1,955	1,500	1,750
		<u>1,290,228</u>	<u>1,172,298</u>	<u>1,216,054</u>
	Bond Payments			
400-095	Bond Interest Expense	279,560	263,100	229,100
400-254	Bank Service Charges	1,750	2,400	2,400
400-800	G/O 1995 (Transfer Station) - Payoff 2010	0	0	0
400-810	GO 2002 (92 W/S Ref. Bonds) - Refunded	0	0	0
400-820	C/O 2002 (W/S Cap. Projects) - Refunded	0	0	0
400-830	C/O 2006 (Cap. Projects) - Payoff 2019	210,000	585,000	855,000
400-840	G/O 2012 (Refunding) - Payoff 2015	595,000	240,000	0
400-850	C/O 2013 (Cap. Projects) - Payoff 2032	110,000	115,000	120,000
		<u>1,196,310</u>	<u>1,205,500</u>	<u>1,206,500</u>
	Lease Purchase Payments			
405-095	Capital Lease Interest Expense	23,003	18,620	14,031
405-535	Capital Lease Purchase Payments	94,694	99,077	103,667
		<u>117,697</u>	<u>117,697</u>	<u>117,698</u>
	Total Fund Budget	<u>1,314,007</u>	<u>1,323,197</u>	<u>1,324,198</u>
	Adjustments to reflect Period 13 adjustments in actual and estimated ending fund balances for budget purposes	0	87,868	0
	Ending Fund Balance	Audited 364,349	Estimated 301,318	Estimated 193,174

Fund 45 - Interest & Sinking Fund
Bond Payments

Tax Supported Debt Balances



Tax Supported Annual Debt Payments



City of Borger

Fund 50 - Municipal Court Technology Fund

Municipal Court

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
	Beginning Fund Balance	2,495	3,271	7,614
	Revenues			
30010	Revenue and Deposits	5,867	6,000	6,000
31408	Interest from Investments	2	10	0
		<u>5,869</u>	<u>6,010</u>	<u>6,000</u>
	Expenditures			
	Contractual and Miscellaneous			
419-275	Collection Fee Charges	152	185	250
		<u>152</u>	<u>185</u>	<u>250</u>
	Machinery and Equipment Maintenance			
419-414	Equipment Maintenance	0	2,300	2,300
419-418	Software and Hardware Maintenance	4,940	3,525	3,450
		<u>4,940</u>	<u>5,825</u>	<u>5,750</u>
	Capital Outlay			
419-513	Office Equipment	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
	Total Fund Budget	<u>5,092</u>	<u>6,010</u>	<u>6,000</u>
	Adjustments to reflect Period 13 adjustments in actual and estimated ending fund balances for budget purposes	0	4,343	0
	Ending Fund Balance	Audited 3,271	Estimated 7,614	Estimated 7,614

Fund 51 - Water/Sewer Construction Fund
Utilities Construction

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
	Beginning Fund Balance	5,076,756	38,124,770	9,004,770
Revenues				
30100	Interest Income	206,655	0	0
31408	Interest from Investments	3,671	30,000	14,000
31500	Bond Proceeds	38,250,000	0	0
31699	W/S Fund Transfers In	0	0	0
		<u>38,460,326</u>	<u>30,000</u>	<u>14,000</u>
Expenditures				
Other Capital Expenses				
400-700	Transfer Out	335,556	0	0
451-820	Paint Storage Tanks	0	0	930,000
451-821	Sid Richardson Water Line	0	0	0
451-822	Fairlanes Lift Station	0	0	250,000
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	5,076,756	29,150,000	3,250,000
		<u>5,412,312</u>	<u>29,150,000</u>	<u>4,430,000</u>
Total Fund Budget		5,412,312	29,150,000	4,430,000
Adjustments to reflect Period 13 adjustments in actual and estimated ending fund balances for budget purposes		0	0	0
Ending Fund Balance		Audited 38,124,770	Estimated 9,004,770	Estimated 4,588,770

City of Borger

Fund 52 - Capital Construction Fund Governmental Construction

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
	Beginning Fund Balance	1,289,292	2,403,599	1,625,134
Revenues				
30010	Revenue and Deposits	0	0	8,000,000
31408	Interest from Investments	340	1,000	14,000
		<u>340</u>	<u>1,000</u>	<u>8,014,000</u>
Expenditures				
Other Capital Expenses				
400-700	Transfer Out	0	0	1,500,000
400-710	Transfer In	(1,600,000)	0	0
452-850	Roosevelt Street - 2013	4,531	0	250,000
452-851	Storm Drainage Improvemnets	353,364	0	290,000
452-852	Fire Station Renovations	36,955	1,700,000	2,750,000
452-853	Service Center Addition - 2013	32,742	0	0
452-854	Police Station	6,494	740,000	480,000
452-855	Municipal Court Improvements	42,423	0	500,000
452-856	JPYC Improvements - 2013	9,523	0	0
452-857	Concrete Railroad Crossings - 2013	0	0	0
452-858	Transfer Station Improvements	0	0	105,000
452-859	Golf Course Improvements	0	0	75,000
452-860	Softball 4-Plex	0	0	3,500,000
		<u>(1,113,967)</u>	<u>2,440,000</u>	<u>9,450,000</u>
Total Fund Budget		(1,113,967)	2,440,000	9,450,000
Adjustments to reflect Period 13 adjustments in actual and estimated ending fund balances for budget purposes				
		0	1,660,535	718,000
Ending Fund Balance		2,403,599	1,625,134	907,134

Fund 59 - Hotel and Motel Occupancy Fund
Tourism Contracts

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
	Beginning Fund Balance	0	0	0
Revenues				
30010	Revenue and Deposits	395,885	350,000	375,000
31408	Interest from Investments	0	0	0
		<u>395,885</u>	<u>350,000</u>	<u>375,000</u>
Expenditures				
400-705	Transfer to Tourism Fund	235,895	211,500	233,750
400-800	Borger Chamber of Commerce	116,442	100,000	100,000
400-805	Friends of the Hutchinson County Museum	23,753	21,000	22,500
400-810	Tri-City Concert Association	19,794	17,500	18,750
Total Fund Budget		<u>395,885</u>	<u>350,000</u>	<u>375,000</u>
Adjustments to reflect Period 13 adjustments in actual and estimated ending fund balances for budget purposes		0	0	0
Ending Fund Balance		Audited 0	Estimated 0	Estimated 0

City of Borger

Fund 61 - Multi-Purpose Events Center Fund

Funds held at Amarillo Area Foundation

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
	Beginning Fund Balance	100,108	100,425	100,425
Revenues				
30010	Revenue and Deposits	500	0	0
31408	Interest from Investments	194	0	0
		<u>694</u>	<u>0</u>	<u>0</u>
Expenditures				
400-700	Transfers Out	0	0	0
400-710	Transfers In	0	0	(1,500,000)
400-800	Expenditures	377	0	0
Total Fund Budget		<u>377</u>	<u>0</u>	<u>(1,500,000)</u>
Adjustments to reflect Period 13 adjustments in actual and estimated ending fund balances for budget purposes				
		0	0	0
Ending Fund Balance		Audited 100,425	Estimated 100,425	Estimated 1,600,425

Fund 61 - Multi-Purpose Events Center Fund

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
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City of Borger

Fund 65 - Equipment Fund Capital Equipment

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
	Beginning Fund Balance	217,216	198,233	239,032
	Revenues			
30003	Animal Control	9,452	21,646	12,681
30005	Fire Department	93,783	101,619	107,023
30006	Fire Prevention	0	11,786	11,748
30007	Code Enforcement	2,754	6,297	13,189
30008	EOC/IT	0	11,817	11,817
30009	Park Department	10,795	26,908	29,857
30010	Planning & Zoning	0	5,420	0
30011	Police Department	153,758	157,203	168,724
30012	Public Works	22,007	22,008	13,146
30014	Refuse Collection	129,082	123,125	119,078
30015	Street Department	70,092	64,887	59,826
30016	Johnson Park Youth Center	6,038	6,039	4,425
30020	Transfer Station	36,803	42,725	52,654
30021	Vehicle Service Center	4,307	6,080	0
30022	G/F Reserve	0	13,547	17,598
30023	Building Standards	31,855	36,573	31,713
30024	Customer Service	15,138	8,412	12,747
30025	Water Maintenance	41,846	41,847	38,968
30026	Sewer Maintenance	60,938	66,939	60,986
30027	Water P&T	0	0	0
30028	Wastewater C&T	0	5,420	5,844
30030	W/S Reserve	0	13,547	17,598
31408	Interest from Investments	45	500	500
31440	Insurance Claims	0	0	0
		<u>688,692</u>	<u>794,345</u>	<u>790,122</u>
	Transfers			
400-710	Transfers In from other Funds	0	0	0
	Expenditures			
403-511	New and Used Vehicles	0	45,000	0
405-511	New and Used Vehicles	107,211	54,000	0
405-512	Machinery and Equipment	0	0	0
405-514	Other Equipment	0	55,000	157,139
406-511	New and Used Vehicles	0	43,500	0
407-511	New and Used Vehicles	0	0	0
407-514	Other Equipment	0	10,000	16,000
408-514	Other Equipment	5,000	0	0

Fund 65 - Equipment Fund
Capital Equipment

Account	Description	Actual 2013 - 2014	Budgeted 2014 - 2015	Adopted 2015 - 2016
409-511	New & Used Vehicles	0	20,000	0
409-512	Machinery and Equipment	0	30,000	25,000
409-514	Other Equipment	8,177	15,000	0
410-511	New & Used Vehicles	0	20,000	0
411-511	New & Used Vehicles	161,461	120,000	132,000
411-512	Machinery and Equipment	0	0	0
411-514	Other Equipment	0	44,000	42,540
412-511	New & Used Vehicles	0	0	0
412-512	Machinery and Equipment	0	0	0
412-514	Other Equipment	0	0	0
414-511	New & Used Vehicles	161,923	0	0
414-512	Machinery and Equipment	0	0	0
414-514	Other Equipment	94,824	50,000	37,440
415-511	New & Used Vehicles	0	25,000	0
415-512	Machinery and Equipment	131,490	55,000	0
415-514	Other Equipment	0	0	0
416-511	New & Used Vehicles	0	0	0
416-514	Other Equipment	0	0	0
420-511	New & Used Vehicles	17,407	20,000	0
420-514	Other Equipment	0	0	200,000
421-511	New & Used Vehicles	0	0	0
421-514	Other Equipment	0	5,000	0
423-511	New & Used Vehicles	0	0	0
423-512	Machinery and Equipment	21,000	0	0
424-511	New & Used Vehicles	31,152	0	0
424-514	Other Equipment	0	100,000	16,000
425-511	New & Used Vehicles	(818)	0	35,000
425-512	Machinery and Equipment	0	0	0
426-511	New & Used Vehicles	0	22,000	60,000
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	20,000	0
		738,826	753,500	721,119
Total Fund Expenditures		738,826	753,500	721,119
Adjustments to reflect Period 13 adjustments in actual and estimated ending fund balances for budget purposes		31,151	(46)	0
Ending Fund Balance		Audited 198,233	Estimated 239,032	Estimated 308,035

