

Budget 2014-2015



Robert Vinyard
Mayor



Bubba Dickson
Mayor Pro-Tem



Charles Gillingham
Council Member



Brandy Callahan
Council Member



Karen Felker
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 \$148,941, which is a 4.50% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$85,757.

Record vote on the FY 2014-2015 Budget:

- Brandy Callahan, Council Member Place 1 - Aye
- 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>FY2013-2014</u>	<u>FY2014-2015</u>
Property Tax Rate	\$0.842070/\$100	\$0.860000/\$100
Effective Tax Rate	\$0.918814/\$100	\$0.822951/\$100
Effective M&O Rate	\$0.635000/\$100	\$0.544154/\$100
Roll Back Rate	\$1.027043/\$100	\$0.949976/\$100
Debt Rate	\$0.283814/\$100	\$0.278797/\$100
Debt Obligations (Ad Valorem Tax Supported)	\$8,140,000	\$7,945,755

City of Borger

Budget 2014 – 2015

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City of Borger

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BORGER, TX 79008-5250

(806) 273-0900
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September 9, 2014

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, 2014.

The proposed budget does call for an increase in total combined tax rate from \$0.842070/\$100 to \$0.860000/\$100 which is above the effective tax rate of \$0.822951/\$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 2014-2015 Budget continues our efforts to maintain adequate levels of service while improving the quality of public facilities. To that end, the Capital Construction Fund includes expenditures totaling \$2,440,000 for the purchase and remodel of the SPS Office Building at 430 N. Deahl into a new Police Station; and, the expansion and remodel of the Central Fire Station at 200 N. Cedar.

This Budget anticipates total revenues of \$23,353,528 which represents an increase of 1.7% over the FY 2013 -2014 Budget revenues. This is a "**Red Budget**" with planned expenditures totaling \$56,801,574. Included in that amount are three major projects, the aforementioned purchase and remodel of the Police Station, and the expansion 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. The remaining planned expenditures of \$25,211,574 for the normal operations of the City represent an increase of 3.5% over the FY 2013-2014 Budget, and still produces a revenue shortfall of \$1,667,192 primarily due to additional debt service payments of \$2,613,309 for the Series 2013 & 2014 Revenue Bond issuances.

As heretofore mentioned, the major expansion of the City's Water System contains planned expenditures of \$29,150,000 from the proceeds of the Series 2013 & 2014 Revenue Bonds for the construction of the Northwest Well Field Project. 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 eight (8) water wells, two (2) one-million gallon pre-stressed concrete ground storage tanks, one (1) five million gallon per day pump station, approximately 20 ³/₄ 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 2014-2015 Budget comprising 46.3% of all expenditures in the General and Water/Sewer Funds. In the General Fund personnel services represent 64.2% of the total budget as compared to 24.2% in the Water/Sewer Fund. Increased expenses in personnel services for the proposed FY 2014-2015 Budget include:

- A sliding percentage Cost of Living Adjustment (COLA) of 2.0% to 5.0% effective October 1, 2014 and scheduled step adjustments for employees that have not reached the top of their pay scale. Staff feels that maintaining scheduled step raises, supports the City's efforts to retain skilled personnel (i.e.: police officers, fire fighters, dispatchers, supervisors, heavy equipment operators and others). These adjustments are necessary to maintain comparable compensation levels with other demographically like cities in the Panhandle and South Plains markets.
- The addition of one Director Level position as a full time Municipal Court Judge. This new position will also be responsible for other non-enforcement public safety services such as Municipal Court, Central Dispatching, and overseeing the operation of the City's Temporary Holding Facility.
- Correction of previously under budgeted overtime and part-time salaries as well as significantly increased healthcare costs due to the continued implementation of the Patient Protection and Affordable Care Act.

Other factors contributing to the increase for FY 2014-1015 include:

- Scheduled replacement of trucks and other in-efficient and worn-out vehicles.
- New and scheduled replacement of mobile equipment.
- Significant upgrades to the City's computer and communication systems.
- Continued replacement of dumpsters.

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 \$5,000,000 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 \$803,500 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 2014-2015 Budget that is on the City Council agenda for final approval on September 9, 2014 and the Ordinances that will set the ad valorem tax rate and utility increases scheduled for final approval on September 16, 2014. 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 2014-2015 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-006-14

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF BORGER FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014 AND ENDING SEPTEMBER 30, 2015; 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 2014-2015 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 2013-2014 FISCAL YEAR; PROVIDING A REPEALING CLAUSE; PROVIDING A SAVINGS CLAUSE; AND PROVIDING FOR PUBLICATION AND AN EFFECTIVE DATE

WHEREAS, on July 31, 2014, the proposed FY 2014-2015 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, 2014 and ending September 30, 2015; 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, 2014 and ending September 30, 2015, 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 2014-2015 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 2014-2015 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, 2014 and ending September 30, 2015.

SECTION 4.

That, the expenditures during the Fiscal Year beginning October 1, 2014 and ending September 30, 2015, 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, 2014 and ending September 30, 2015:

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, 2013 and ending on September 30, 2014, are hereby ratified, and that Budget Ordinance O-010-13 as heretofore amended, for the Fiscal Year beginning October 1, 2013 and ending on September 30, 2014, 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 2nd day of September 2014, 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 9th day of September 2014, 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 Marvin Dickson Charles Gillingham Brandy Callahan Karen Felker	Against the Adoption:	None
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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-007-14

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, 2014 AND ENDING SEPTEMBER 30, 2015 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, 2014 and ending September 30, 2015, 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 9, 2014 a separate budget ordinance for the fiscal year beginning October 1, 2014 and the 2014 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 2014-2015, upon all property, real, personal, and mixed within the corporate limits of said City on January 1, 2014 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), \$0.581203 on each \$100.00 of taxable valuation of property; and,
- b. For the Interest and Sinking Fund, \$0.278797 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 4.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$37.05².

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 9th day of September 2014, 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 16th day of September 2014, 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-008-14

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

WHEREAS, the City Council approved on September 9, 2014 a separate budget ordinance for the fiscal year beginning October 1, 2014 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 13.04.010, 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 fifteen dollars and 50/100 (\$15.50) per month, plus a charge of three dollars and 15/100 (\$3.15) 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 fifteen dollars and 50/100 (\$15.50) per month, plus a charge of three dollars and 15/100 (\$3.15) for each one thousand gallons of consumption.

That, Chapter 13, Utilities, Article 13.04, Rates and Charges Generally, Section 13.04.010 (3), Class C water rates, of the Code of Ordinances, City of Borger, Texas, is hereby deleted in its entirety.

That, Chapter 13, Utilities, Article 13.05, User Charge System for Domestic Wastewater Treatment, Section 13.05.002(a), Rates established; basis of charges, of the Code of Ordinances, City of Borger, Texas, is hereby amended to read as follows:

Section 13.05.002, Rates established; basis of charges

- (a) All users of the municipal wastewater facilities shall be charged a minimum of fourteen dollars and 50/100 (\$14.50) per month, plus a charge of two dollars and 85/100 (\$2.85) 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-four dollars and 50/100 (\$24.50) per month. In the event a single-family unit is vacant, no charge shall be made during the time that the same is unoccupied, provided the utility customer makes application with the customer service office prior to billing, and thence, renews application with each 30-day period of vacancy.
- (2) Multiple-family dwelling units, three units or less. Duplexes or triplexes connected to a single water meter shall be charged the same rate as a single-family dwelling unit, twenty-four dollars and 50/100 (\$24.50) per month.
- (3) Commercial establishments. The rate to be charged for the removal of refuse from commercial establishments, including schools, churches and multiple-family dwelling units comprised of more than three (3) units, shall be as follows:

<u>Container size</u>	<u>Pickups per week</u>	<u>Rate per month</u>
1-1/2 yd ³	1	\$24.50
1-1/2 yd ³	2	\$49.00
3 yd ³	1	\$45.00
3 yd ³	2	\$90.00
3 yd ³	3	\$135.00
3 yd ³	4	\$180.00
3 yd ³	5	\$225.00

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 9th day of September 2014, 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 16th day of September 2014, 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:

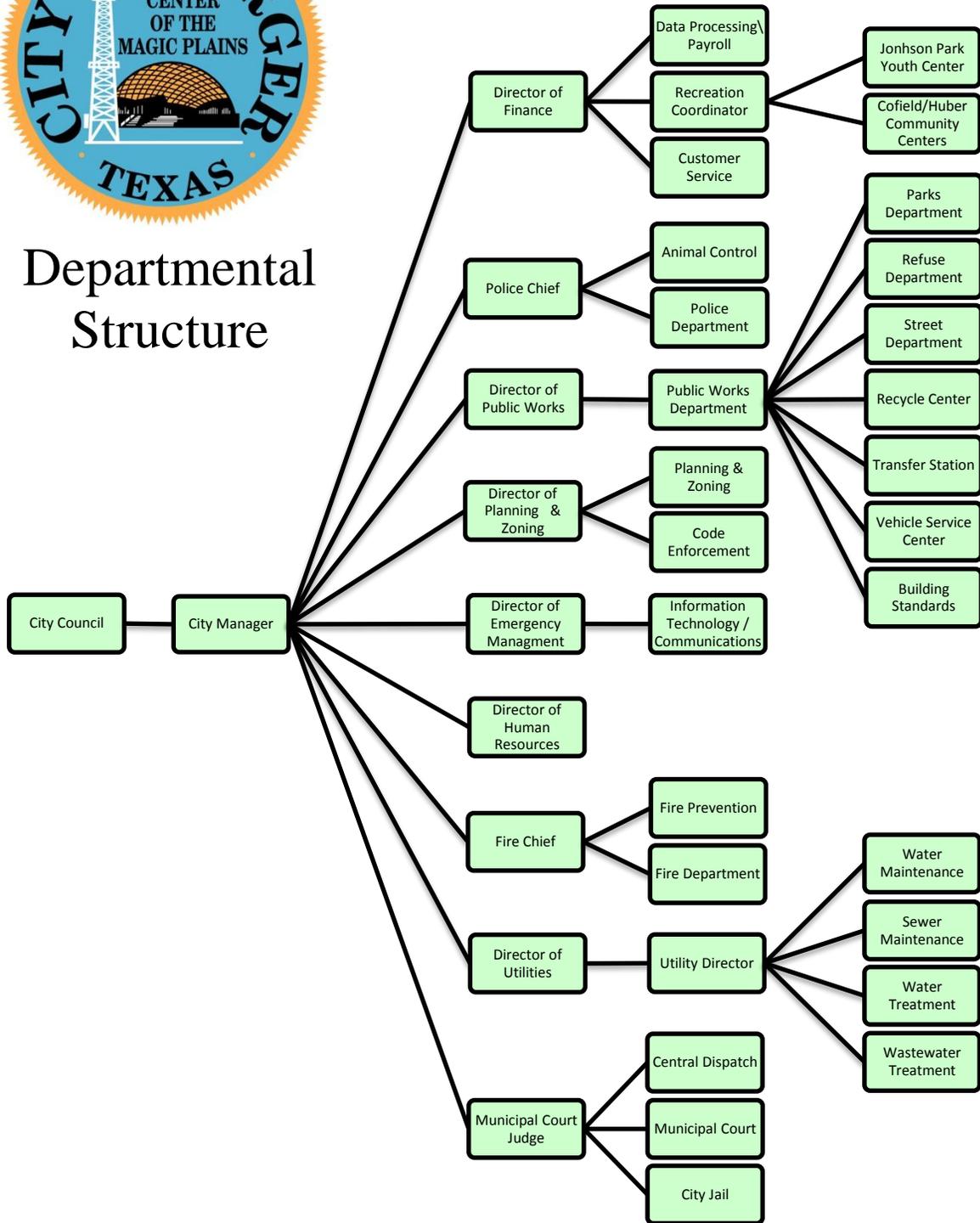
Stella Sauls, City Secretary

APPROVED AS TO FORM:

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



Departmental Structure



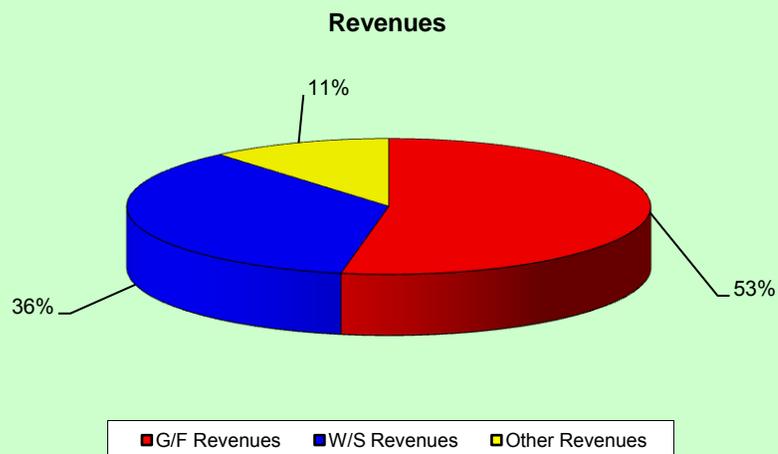
City of Borger

Summary of Revenue Estimates

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
	Beginning Fund Balances	9,240,206	12,700,578	46,458,665
Fund 01 - General Fund				
31001	Ad Valorem Tax	2,289,933	2,491,518	2,495,500
31005	Sales and Use Tax	2,993,673	3,010,000	2,982,000
31101	Gross Receipts Tax	914,850	1,041,000	970,000
31201	License and Permits	51,664	74,550	66,500
31301	Fines and Forfeits	344,437	348,000	318,500
31401	Service Charges	398,553	378,200	377,875
31405	Refuse Collection	2,001,397	1,990,452	2,035,000
31406	Vector Control	129,045	130,000	130,000
31408	Interest from Investments	3,449	3,000	4,000
31414	Industrial District	1,495,245	1,545,545	1,588,000
31418	Solid Waste Tipping Fees	189,011	184,830	180,000
31435	County Fire/Emergency Services Contract	34,000	34,000	50,000
31436	Radio Dispatching Contracts	136,000	136,000	160,000
31499	From W/S Fund for Services Rendered	750,000	1,200,000	1,000,000
		<u>11,731,257</u>	<u>12,567,095</u>	<u>12,357,375</u>
Fund 02 - Water and Sewer Fund				
31110	Transfers from Other Funds	0	1,200,000	0
31501	Water Sales	2,711,512	2,800,000	2,775,000
31502	Sewer Sales	1,682,433	1,915,956	2,082,000
31503	Plumbing Permits and Water Taps	11,910	8,500	8,500
31504	Agrium Water Sales	1,317,121	1,627,813	1,700,000
31505	Sale of City Assets	(50)	0	0
31506	Miscellaneous Revenues	61,015	60,500	50,000
31508	Interest from Investments	6,196	5,500	5,500
31509	Reconnect and Turn On Fees	39,675	35,000	35,000
31510	Insufficient Check Fees	1,250	1,000	1,000
31511	W/S Utility Penalty and Interest	80,944	85,000	85,000
31512	Conoco/Phillips Water Sales	972,268	650,234	750,000
31513	Sid Richardson Water Sales	515,000	501,059	512,000
31514	Orion Water Sales	329,976	300,992	368,000
31515	Purchase Card Rebates	6,988	10,000	10,000
31521	Reimbursement Grants	21,175	0	0
39999	Insufficient Checks	0	0	0
		<u>7,757,413</u>	<u>9,201,554</u>	<u>8,382,000</u>
Fund 03 - Tourism Fund		201,946	149,500	211,800
Fund 05 - Tub Grinding Operations		4,902	0	0

Summary of Revenue Estimates

Account Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
<u>Fund 09 - Parks, Recreation and Special Projects</u>	33,156	32,100	32,100
<u>Fund 29 - Police Club 100 Fund</u>	66	12	0
<u>Fund 31 - Fire Training Fund</u>	25,164	12,000	12,000
<u>Fund 32 - Police Grants Fund</u>	117	0	0
<u>Fund 35 - Emergency Operations Fund</u>	0	0	0
<u>Fund 40 - M/C Building Security Fund</u>	4,811	4,600	4,600
<u>Fund 45 - Interest & Sinking Fund</u>	1,173,282	1,193,633	1,172,298
<u>Fund 50 - M/C Technology Fund</u>	6,360	6,010	6,010
<u>Fund 51 - W/S Capital Construction Fund</u>	523,779	38,458,406	30,000
<u>Fund 52 - Capital Construction Fund</u>	3,010,425	500	1,000
<u>Fund 61 - Hotel / Motel Occupancy Fund</u>	335,375	280,000	350,000
<u>Fund 65 - Capital Equipment Fund</u>	623,439	725,190	794,345
Total of Revenue Estimates	25,431,492	62,630,600	23,353,528



Total Revenues and Reserves	34,671,699	75,331,178	69,812,193
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City of Borger

Summary of All Expenditures by Account

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Fund 01 - General Fund				
	Non-Departmental - Transfer Out		750,000	0
	Non-Departmental - Transfer In	(569,566)	0	0
1	General Fund Data Processing	56,568	56,646	59,410
2	Administration	331,647	317,754	299,167
3	Animal Control	215,339	211,566	243,298
4	Central Dispatching	556,133	573,736	550,171
5	Fire	2,054,782	2,023,107	2,115,415
6	Fire Prevention	101,899	86,778	105,937
7	Code Enforcement	260,005	269,787	280,395
8	Emergency Management / Info. Technology	126,006	120,346	166,320
9	Park	565,345	575,565	602,271
10	Planning and Zoning	450,307	471,229	482,232
11	Police	2,596,703	2,612,824	2,701,641
12	Public Works Director	306,009	339,791	294,222
13	Recreation	99,211	88,327	87,902
14	Refuse Collection	637,454	698,846	704,870
15	Street and Alley Maintenance	867,444	875,388	940,951
16	Swimming Pool	472,018	471,615	479,091
17	Recycling Center	13,139	0	0
19	Municipal Court	389,288	421,918	532,960
20	Transfer Station	1,002,405	999,496	1,084,520
21	Vehicle Service Center	228,658	231,527	236,343
22	Reserve Account Section	116,714	239,247	255,247
23	Building Standards and Facelift	124,817	131,602	135,012
Total General Fund Expenditures		11,002,325	12,567,095	12,357,375
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	864,063	951,090	1,005,902
25	Water Maintenance Section	608,023	633,689	665,075
26	Sewer Maintenance Section	617,548	784,415	661,368
27	Water Production and Treatment	760,685	927,517	982,571
28	Wastewater Treatment	508,972	598,928	572,764
29	Water/Sewer Utilities Director	204,409	227,796	233,722
30	Water/Sewer Reserve Account Section	2,908,107	4,377,078	5,752,240
31	Water/Sewer Data Processing	130,356	186,597	175,550
Total Water & Sewer Fund Expenditures		6,989,513	9,201,554	10,049,192

Summary of All Expenditures by Account

Account Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Fund 03 - Tourism Fund	43,943	237,300	211,800
Fund 05 - Tub Grinding Operations	75,182	0	0
Fund 09 - Parks, Recreation and Special Projects	8,192	85,000	85,500
Fund 29 - Police Club 100 Fund	0	10,000	0
Fund 31 - Fire Training Fund	17,624	25,000	25,000
Fund 32 - Police Grants Fund	0	0	0
Fund 35 - Emergency Operations Fund	0	0	0
Fund 40 - M/C Building Security Fund	0	40,000	50,000
Fund 45 - Interest & Sinking Fund	1,187,261	1,313,493	1,323,197
Fund 50 - M/C Technology Fund	5,590	6,010	6,010
Fund 51 - W/S Capital Construction Fund	0	5,585,556	29,150,000
Fund 52 - Capital Construction Fund	1,721,133	(292,006)	2,440,000
Fund 59 - Hotel / Motel Occupancy Fund	335,375	280,000	350,000
Fund 65 - Capital Equipment Fund	555,522	878,520	753,500
Total of Operating Expenditures	21,941,659	29,937,522	56,801,574
Ending Fund Balances	12,700,578	46,458,665	13,010,619
Total Expenditures and Reserves	34,642,236	76,396,187	69,812,193

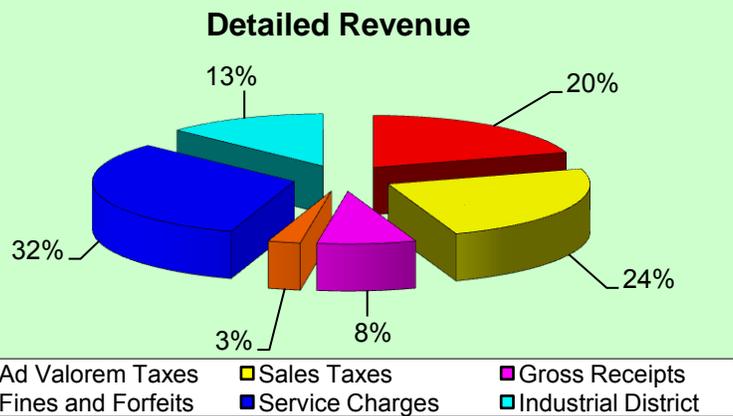
City of Borger

Fund 01 - General Fund Detailed Revenue Estimates

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
	Beginning Fund Balance	2,268,118	2,967,587	3,100,000
	Taxes			
31001	Ad Valorem Taxes	2,176,874	2,373,518	2,389,000
31002	Delinquent Taxes	61,069	62,000	56,000
31003	Penalty and Interest	48,074	51,000	46,500
31004	Discounts	0	0	0
31006	Late Rendition Penalty	3,916	5,000	4,000
31015	Sales and Use Tax	2,993,673	3,010,000	2,982,000
		<u>5,283,606</u>	<u>5,501,518</u>	<u>5,477,500</u>
	Gross Receipts Tax			
31102	X-Cel Energy Franchise	528,924	610,000	590,000
31103	Texas Gas Franchise	207,973	228,000	210,000
31104	Cable One Franchise	111,439	127,000	110,000
31105	Telecommunications	66,514	76,000	60,000
		<u>914,850</u>	<u>1,041,000</u>	<u>970,000</u>
	License and Permits			
31201	Zoning and Plat Fees	590	1,000	2,000
31202	Mechanical Permits	1,279	1,000	1,000
31203	Animal Shelter Fees	18,593	18,000	18,000
31204	Alcoholic Beverages	12,273	25,000	26,000
31205	Building Permits	12,678	19,500	15,500
31206	Electricians Licenses	0	0	0
31207	Electrical Permits	5,121	4,000	4,000
31208	Lease Agreements	1,130	6,000	0
31209	Taxicab Driver Permits	0	0	0
31210	Occupational License Permits	0	0	0
31211	Moving Permits	0	50	0
		<u>51,664</u>	<u>74,550</u>	<u>66,500</u>
	Fines and Forfeits			
31301	Municipal Court Fines	193,050	192,000	175,000
31302	Court Operations Fund	941	1,000	1,000
31303	Delinquent Fines & Court Costs	29,100	30,000	27,500
31304	Bonds on Fines	(173)	0	0
31305	Municipal Court Costs	121,518	125,000	115,000
		<u>344,437</u>	<u>348,000</u>	<u>318,500</u>

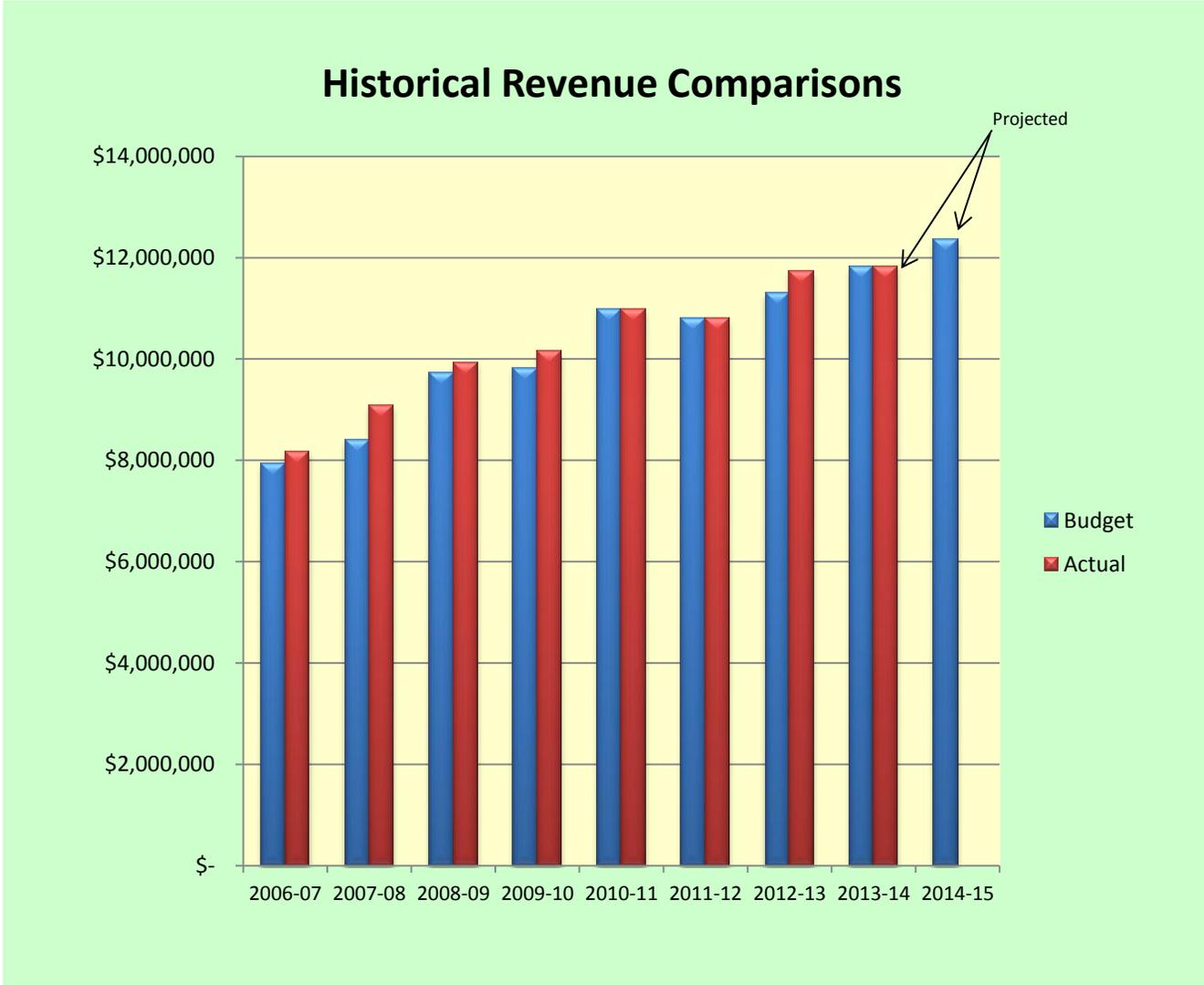
Fund 01 - General Fund
Detailed Revenue Estimates

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Service Charges				
31401	Birth Certificates	1,269	1,200	1,200
31402	Vital Statistics	19,683	20,000	20,000
31403	Youth Center Admissions	48,396	48,000	45,000
31404	Sale of City Assets	0	0	0
31405	Refuse Collection	2,001,397	1,990,452	2,035,000
31406	Vector Control	129,045	130,000	130,000
31407	Miscellaneous Revenue	50,689	40,000	40,000
31408	Interest from Investments	3,449	3,000	4,000
31409	Refuse Penalty and Interest	40,481	38,000	38,000
31411	Housing Authority in Lieu of Taxes	14,339	6,500	6,500
31412	False Alarm Fees	420	250	300
31413	Cash Over or Under	0	0	0
31414	Industrial District Contracts	1,495,245	1,545,545	1,588,000
31416	Purchase Card Rebates	20,965	22,500	20,000
31418	Solid Waste Tipping Fees	189,011	184,830	180,000
31419	Recreation Program Donations	14,861	10,000	10,000
31421	Reimbursement Grants	52,983	0	9,000
31425	BISD SRO Reimbursement	77,490	126,000	133,875
31434	Contract Fire Services	0	0	0
31435	County Fire Contract	34,000	34,000	50,000
31436	Radio Dispatching Contracts	136,000	136,000	160,000
31437	Code Enforcement Grants	0	0	0
31448	Youth Facility Rentals	25,106	28,750	22,000
31449	Youth Facility Concession Sales	31,871	37,000	32,000
31450	Returned Checks	0	0	0
31499	From W/S Fund for Services Rendered	750,000	1,200,000	1,000,000
		<u>5,136,700</u>	<u>5,602,027</u>	<u>5,524,875</u>
Total General Fund Revenues		11,731,257	12,567,095	12,357,375



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 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
401-111	Salaries - Regular	32,041	28,634	30,460
401-112	Salaries - Overtime	1,208	500	1,500
401-121	Retirement - TMRS	5,773	5,098	5,225
401-122	Social Security	(148)	422	463
401-123	Worker's Compensation	40	67	68
401-125	Group Insurance	5,547	4,724	5,087
		<u>44,461</u>	<u>39,445</u>	<u>42,803</u>
Contractual and Miscellaneous Services				
401-211	Postage	598	375	300
401-212	Communications	847	900	500
401-213	Printing	0	75	100
401-215	Travel	69	900	600
401-220	Insurances	68	154	150
401-253	Outside Professional	3,782	4,900	6,000
401-254	Special Services	660	550	750
		<u>6,024</u>	<u>7,854</u>	<u>8,400</u>
General Services				
401-314	Office Supplies	884	1,200	1,200
401-316	Wearing Apparel	0	75	25
401-317	Photo and Duplicating	42	50	50
401-318	Tools and Equipment	0	0	0
401-332	Other Supplies	(2)	250	250
		<u>924</u>	<u>1,575</u>	<u>1,525</u>
Machinery and Equipment Maintenance				
401-413	Office Equipment Maintenance	75	1,400	150
401-414	Equipment Maintenance	0	50	0
401-418	Software and Hardware Maintenance	5,083	6,322	6,532
		<u>5,158</u>	<u>7,772</u>	<u>6,682</u>
Total Operating Budget		56,568	56,646	59,410
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		56,568	56,646	59,410

City of Borger

Fund 01 - General Fund Administration

Supervisor: Eddie Edwards

Authorized FTE's: 1.5

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
402-111	Salaries - Regular	153,249	156,777	136,857
402-112	Salaries - Overtime	4,304	4,500	4,000
402-113	Salaries - Seasonal and Part-time	3,025	3,000	3,000
402-114	Salaries - Holiday Pay	0	0	0
402-121	Retirement - TMRS	27,432	27,786	23,030
402-122	Social Security	1,066	1,486	756
402-123	Worker's Compensation	326	371	306
402-125	Group Insurance	11,313	11,909	9,658
		<u>200,715</u>	<u>205,829</u>	<u>177,607</u>
Contractual and Miscellaneous Services				
402-211	Postage	588	850	750
402-212	Communications	7,932	7,000	7,000
402-213	Printing	465	450	300
402-214	Public Notices	6,496	3,000	3,000
402-215	Travel	20,057	14,500	19,500
402-216	Auto Allowance	0	0	0
402-217	Records Management	135	100	300
402-220	Insurances	2,361	3,075	2,885
402-223	Bonds	200	250	200
402-231	Equipment Rental	0	0	0
402-236	Staff Training	1,470	2,600	1,700
402-251	Utilities	6,440	6,000	6,000
402-252	Dues and Subscriptions	3,923	4,250	5,000
402-253	Outside Professional	13,601	10,750	13,000
402-254	Special Services	1,191	1,200	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	150	425	250
402-262	Janitorial Service	0	0	0
402-263	Contract Labor	0	0	0
402-275	Collection Fee Charges	190	250	250
		<u>65,199</u>	<u>54,700</u>	<u>61,135</u>
General Services				
402-312	Chemical Supplies	0	0	0
402-313	Books and Educational	96	250	250
402-314	Office Supplies	5,537	4,250	4,000
402-315	Food Supplies	429	1,000	500
402-316	Wearing Apparel	782	700	700

Fund 01 - General Fund
Administration

Administration
Reports To: Eddie Edwards

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
General Services - Continued				
402-317	Photo and Duplicating Supplies	5,528	3,500	4,000
402-318	Tools and Equipment	69	75	75
402-319	Vital Statistics	2,672	3,500	3,000
402-321	Janitorial Supplies	1,797	1,700	1,800
402-323	Gas and Oil	0	0	0
402-325	Election Supplies and Expenses	9,736	11,200	12,500
402-330	Personnel Services	12,269	13,750	12,000
402-332	Other Supplies	2,526	1,900	1,500
		<u>41,442</u>	<u>41,825</u>	<u>40,325</u>
Machinery and Equipment Maintenance				
402-413	Office Equipment Maintenance	5,203	3,800	4,600
402-414	Equipment Maintenance	2,765	2,000	2,500
402-418	Software and Hardware Maintenance	16,301	9,600	13,000
402-421	Building Maintenance	22	0	0
		<u>24,291</u>	<u>15,400</u>	<u>20,100</u>
Total Operating Budget		331,647	317,754	299,167
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		331,647	317,754	299,167

City of Borger

Fund 01 - General Fund Animal Control

Supervisor: Betsy Parks

Authorized FTE's: 3.0

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
403-111	Salaries - Regular	96,014	96,496	102,048
403-112	Salaries - Overtime	9,314	10,500	10,000
403-113	Salaries - Seasonal and Part-time	0	0	0
403-114	Salaries - Holiday Pay	1,505	1,500	1,500
403-121	Retirement - TMRS	18,696	18,724	18,320
403-122	Social Security	1,532	1,573	1,646
403-123	Worker's Compensation	2,065	1,780	2,428
403-125	Group Insurance	17,934	18,896	20,348
		<u>147,061</u>	<u>149,469</u>	<u>156,290</u>
Contractual and Miscellaneous Services				
403-200	Sanitary Landfill	607	475	500
403-211	Postage	620	450	450
403-212	Communications	1,331	1,650	1,400
403-213	Printing	0	0	0
403-214	Public Notices	0	0	0
403-215	Travel	65	1,400	1,200
403-220	Insurances	1,314	1,674	1,790
403-231	Equipment & Land Rental	0	0	0
403-236	Staff Training	650	450	850
403-251	Utilities	7,142	7,900	7,400
403-252	Dues and Subscriptions	50	75	75
403-253	Outside Professional	4,347	3,000	4,000
403-254	Special Services	0	225	0
403-255	Damage Claims	0	0	0
403-256	Laundry	2,521	2,300	2,000
403-259	Refunds	0	0	0
403-260	Pest and Germ Control	660	625	625
		<u>19,306</u>	<u>20,224</u>	<u>20,290</u>
General Services				
403-312	Chemical Supplies	2,083	2,450	2,200
403-313	Books and Educational	0	0	0
403-314	Office Supplies	861	850	850
403-315	Food Supplies	1,851	2,000	2,000
403-316	Wearing Apparel	1,229	2,000	1,750
403-317	Photo and Duplicating Supplies	0	50	50
403-318	Tools and Equipment	201	1,000	750
403-321	Janitorial Supplies	2,287	2,880	2,000

Fund 01 - General Fund
Animal Control

Public Safety
Reports To: Bruce Roberts

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
General Services - Continued				
403-323	Gas and Oil	10,754	8,750	9,000
403-324	Welding Supplies	0	0	0
403-326	Lube, Oil, and Gas	0	0	0
403-332	Other Supplies	6,585	5,250	6,250
		<u>25,850</u>	<u>25,230</u>	<u>24,850</u>
Machinery and Equipment Maintenance				
403-411	Motor Vehicle Maintenance	2,249	2,000	2,000
403-412	Machinery Maintenance	0	0	0
403-413	Office Equipment Maintenance	0	0	0
403-414	Equipment Maintenance	0	500	500
403-418	Software and Hardware Maintenance	960	790	13,722
403-421	Building Maintenance	2,526	3,900	4,000
403-425	Miscellaneous Repairs	0	0	0
		<u>5,735</u>	<u>7,190</u>	<u>20,222</u>
Total Operating Budget		197,952	202,113	221,652
Capital Outlay				
403-511	New Vehicles	7,936	0	0
403-512	Machinery and Equipment	0	0	0
403-513	Office Equipment	0	0	0
403-514	Other Equipment	0	0	0
403-521	Building Improvements	0	0	0
403-530	Equipment Fund Payments	9,452	9,453	21,646
403-535	Capital Lease Purchase Payments	0	0	0
		<u>17,387</u>	<u>9,453</u>	<u>21,646</u>
Total Departmental Budget		215,339	211,566	243,298

City of Borger

Fund 01 - General Fund Central Dispatching

Supervisor: Anthony Griffin

Authorized FTE's: 10.0

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
404-111	Salaries - Regular	322,967	324,531	322,173
404-112	Salaries - Overtime	53,782	41,500	39,000
404-113	Salaries - Seasonal and Part-time	0	0	0
404-114	Salaries - Holiday Pay	14,831	14,500	14,500
404-121	Retirement - TMRS	68,473	65,893	61,422
404-122	Social Security	5,588	5,460	5,447
404-123	Worker's Compensation	782	864	798
404-125	Group Insurance	59,793	61,610	64,387
		<u>526,215</u>	<u>514,358</u>	<u>507,727</u>
Contractual and Miscellaneous Services				
404-211	Postage	0	0	0
404-212	Communications	4	200	200
404-214	Public Notices	435	275	275
404-215	Travel	1,515	650	1,400
404-220	Insurances	0	1,728	1,950
404-231	Equipment & Land Rental	0	0	0
404-236	Staff Training	0	1,000	2,750
404-251	Utilities	0	0	0
404-252	Dues and Subscriptions	103	200	350
404-253	Outside Professional	4,943	2,500	2,800
404-254	Special Services	180	0	0
404-256	Laundry	0	25	0
404-260	Pest and Germ Control	0	0	0
		<u>7,180</u>	<u>6,578</u>	<u>9,725</u>
General Services				
404-313	Books and Educational	0	0	0
404-314	Office Supplies	1,690	800	700
404-316	Wearing Apparel	931	1,250	1,000
404-317	Photo and Duplicating Supplies	0	25	150
404-318	Tools and Equipment	0	0	0
404-321	Janitorial Supplies	0	0	0
404-332	Other Supplies	0	325	150
		<u>2,621</u>	<u>2,400</u>	<u>2,000</u>

Fund 01 - General Fund
Central Dispatching

Public Safety
Reports To: Bruce Roberts

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Machinery and Equipment Maintenance				
404-413	Office Equipment Maintenance	0	500	500
404-414	Equipment Maintenance	2,954	2,300	2,900
404-418	Software and Hardware Maintenance	17,163	32,600	27,319
404-421	Building Maintenance	0	0	0
		<u>20,117</u>	<u>35,400</u>	<u>30,719</u>
<hr/>				
Total Operating Budget		556,133	558,736	550,171
<hr/>				
Capital Outlay				
404-513	Office Equipment	0	0	0
404-514	Other Equipment	0	15,000	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>0</u>	<u>15,000</u>	<u>0</u>
<hr/>				
Total Departmental Budget		556,133	573,736	550,171

City of Borger

Fund 01 - General Fund Fire Department

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

Authorized FTE's: 25.0

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
405-111	Salaries - Regular	970,225	1,028,384	1,072,649
405-112	Salaries - Overtime	152,115	140,000	155,000
405-113	Salaries - Seasonal and Part-time	0	0	0
405-114	Salaries - Holiday Pay	45,782	45,000	45,000
405-121	Retirement - TMRS	214,266	212,342	208,078
405-122	Social Security	16,344	16,491	17,330
405-123	Worker's Compensation	18,606	15,674	19,402
405-124	Insurance - Hazard	0	630	630
405-125	Group Insurance	144,462	155,106	167,207
		<u>1,561,799</u>	<u>1,613,627</u>	<u>1,685,296</u>
Contractual and Miscellaneous Services				
405-211	Postage	426	475	350
405-212	Communications	7,233	5,500	5,500
405-213	Printing	0	475	475
405-214	Public Notices	726	350	850
405-215	Travel	4,138	6,250	7,000
405-220	Insurances	12,383	15,233	16,150
405-231	Equipment Rental	0	0	0
405-236	Staff Training	0	0	0
405-244	Citizen Fire Academy	0	2,500	0
405-249	Hazard Mitigation	48,296	50,000	50,000
405-251	Utilities	10,828	14,000	12,000
405-252	Dues and Subscriptions	5,667	4,200	5,500
405-253	Outside Professional	525	1,250	750
405-254	Special Services	32	500	0
405-255	Damage Claims	0	0	0
405-256	Laundry	5,235	4,500	5,000
405-260	Pest and Germ Control	320	350	350
		<u>95,809</u>	<u>105,583</u>	<u>103,925</u>
General Services				
405-311	Agriculture	214	400	200
405-312	Chemical Supplies	1,608	2,000	2,000
405-313	Books and Educational	1,945	1,100	1,000
405-314	Office Supplies	1,744	3,750	3,500
405-315	Food Supplies	5,082	5,750	5,750
405-316	Wearing Apparel	33,515	42,500	40,000
405-317	Photo and Duplicating Supplies	113	750	475
405-318	Tools and Equipment	11,779	7,500	6,000
405-321	Janitorial Supplies	3,016	3,800	3,800

Fund 01 - General Fund
Fire Department

Public Safety
Reports To: Bob Watson

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
General Services - Continued				
405-323	Gas and Oil	30,499	30,000	32,000
405-324	Welding Supplies	456	700	700
405-326	Lube, Oil, and Gas	809	800	800
405-332	Other Supplies	9,996	11,200	9,000
		<u>100,775</u>	<u>110,250</u>	<u>105,225</u>
Machinery and Equipment Maintenance				
405-411	Motor Vehicle Maintenance	141,049	57,500	72,000
405-412	Machinery Maintenance	9,491	8,000	9,000
405-413	Office Equipment Maintenance	2,070	2,100	2,100
405-414	Equipment Maintenance	18,402	16,000	20,250
405-418	Software and Hardware Maintenance	10,418	2,000	6,000
405-421	Building Maintenance	19,541	15,000	10,000
405-425	Miscellaneous Repairs	8	0	0
		<u>200,978</u>	<u>100,600</u>	<u>119,350</u>
Total Operating Budget		1,959,361	1,930,060	2,013,796
Capital Outlay				
405-511	New Vehicles	0	0	0
405-512	Machinery and Equipment	0	0	0
405-513	Office Equipment	6,792	0	0
405-514	Other Equipment	11,585	0	0
405-521	Building Improvements	0	0	0
405-522	Land Improvements	0	0	0
405-530	Equipment Fund Payments	77,044	93,047	101,619
405-535	Capital Lease Purchase Payments	0	0	0
		<u>95,421</u>	<u>93,047</u>	<u>101,619</u>
Total Departmental Budget		2,054,782	2,023,107	2,115,415

City of Borger

Fund 01 - General Fund
Fire Prevention

Fire Marshal: Jason Pender
 Authorized FTE's: 1.0

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
406-111	Salaries - Regular	54,618	48,304	52,372
406-112	Salaries - Overtime	10,152	5,000	5,000
406-114	Salaries - Holiday Pay	1,342	1,500	1,500
406-121	Retirement - TMRS	11,570	9,328	9,380
406-122	Social Security	957	795	854
406-123	Worker's Compensation	1,162	823	1,067
406-124	Insurance - Hazard	0	0	0
406-125	Group Insurance	4,830	5,955	6,439
		<u>84,630</u>	<u>71,705</u>	<u>76,612</u>
Contractual and Miscellaneous Services				
406-211	Postage	67	75	75
406-212	Communications	2,021	1,600	1,900
406-213	Printing	52	50	350
406-214	Public Notices	0	75	75
406-215	Travel	0	1,750	2,000
406-220	Insurances	396	498	563
406-252	Dues and Subscriptions	0	0	400
406-253	Outside Professional	0	0	0
406-254	Special Services	0	0	0
406-256	Laundry	0	25	225
		<u>2,535</u>	<u>4,073</u>	<u>5,588</u>
General Services				
406-310	Police Ammo	0	0	700
406-313	Books and Educational	1,290	1,100	2,200
406-314	Office Supplies	0	400	400
406-316	Wearing Apparel	954	2,200	700
406-317	Photo and Duplicating Supplies	0	100	250
406-318	Tools and Equipment	261	350	1,550
406-321	Janitorial Supplies	0	0	0
406-323	Gas and Oil	2,390	3,000	3,000
406-326	Lube, Oil, and Gas	0	0	0
406-332	Other Supplies	611	650	650
		<u>5,507</u>	<u>7,800</u>	<u>9,450</u>

Fund 01 - General Fund
Fire Prevention

Public Safety
Reports To: Bob Watson

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Machinery and Equipment Maintenance				
406-411	Motor Vehicle Maintenance	1,592	1,000	1,000
406-412	Machinery Maintenance	0	0	0
406-413	Office Equipment Maintenance	0	0	0
406-414	Equipment Maintenance	2,812	500	500
406-418	Software and Hardware Maintenance	4,843	1,700	1,000
406-421	Building Maintenance	0	0	0
		<u>9,247</u>	<u>3,200</u>	<u>2,500</u>
<hr/>				
Total Operating Budget		101,919	86,778	94,150
<hr/>				
Capital Outlay				
406-511	New Vehicles	0	0	0
406-512	Machinery and Equipment	0	0	0
406-513	Office Equipment	0	0	0
406-514	Other Equipment	(20)	0	0
406-530	Equipment Fund Payments	0	0	11,787
406-535	Capital Lease Purchase Payments	0	0	0
		<u>(20)</u>	<u>0</u>	<u>11,787</u>
<hr/>				
Total Departmental Budget		101,899	86,778	105,937

City of Borger

Fund 01 - General Fund
Code Enforcement

Code Enf. Officer: Larry Byrd

Authorized FTE's: 4.0

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
407-111	Salaries - Regular	131,805	137,414	147,530
407-112	Salaries - Overtime	0	1,000	1,000
407-113	Salaries - Part-time	16,050	12,000	12,000
407-121	Retirement - TMRS	23,171	24,222	24,285
407-122	Social Security	3,092	2,925	3,072
407-123	Worker's Compensation	4,007	3,371	3,402
407-125	Group Insurance	22,550	23,819	25,755
		<u>200,675</u>	<u>204,751</u>	<u>217,044</u>
Contractual and Miscellaneous Services				
407-211	Postage	2,396	1,900	2,400
407-212	Communications	2,816	2,200	2,200
407-213	Printing	54	100	100
407-214	Public Notices	659	400	200
407-215	Travel	3,695	2,000	3,000
407-220	Insurances	1,393	1,717	2,009
407-231	Machinery & Equipment Rental	0	0	0
407-251	Utilities	0	0	0
407-252	Dues and Subscriptions	340	225	225
407-253	Outside Professional	96	5,090	2,500
407-254	Special Services	300	225	225
407-255	Damage Claims	0	225	500
407-257	Contract Mowing	3,503	8,000	5,000
407-259	Refunds	0	0	0
		<u>15,252</u>	<u>22,082</u>	<u>18,359</u>
General Services				
407-312	Chemical Supplies	0	0	0
407-313	Books and Educational	0	500	2,000
407-314	Office Supplies	823	500	600
407-315	Food Supplies	0	0	0
407-316	Wearing Apparel	3,317	4,200	3,750
407-317	Photo and Duplicating Supplies	850	1,200	1,000
407-318	Tools and Equipment	965	2,500	3,000
407-321	Janitorial Supplies	0	50	50
407-323	Gas and Oil	12,496	14,000	13,000
407-326	Lube, Grease, and Oil	18	500	250
407-332	Other Supplies	1,370	1,500	500
		<u>19,840</u>	<u>24,950</u>	<u>24,150</u>

Fund 01 - General Fund
Code Enforcement

Public Safety
Reports To: Kenneth Petr

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Machinery and Equipment Maintenance				
407-411	Motor Vehicle Maintenance	10,033	7,250	7,000
407-412	Machinery Maintenance	5,382	5,500	5,500
407-413	Office Equipment Maintenance	0	0	0
407-414	Equipment Maintenance	0	1,000	500
407-418	Software and Hardware Maintenance	2,921	1,500	1,545
		<u>18,337</u>	<u>15,250</u>	<u>14,545</u>
<hr/>				
Total Operating Budget		254,104	267,033	274,098
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Capital Outlay				
407-511	New Vehicles	0	0	0
407-512	New Equipment	0	0	0
407-513	Office Equipment	3,079	0	0
407-514	Other Equipment	0	0	0
407-521	Building Improvements	0	0	0
407-530	Equipment Fund Payments	2,822	2,754	6,297
407-535	Capital Lease Purchase Payments	0	0	0
		<u>5,902</u>	<u>2,754</u>	<u>6,297</u>
<hr/>				
Total Departmental Budget		260,005	269,787	280,395

City of Borger

Fund 01 - General Fund Emergency Management

Emergency Management Coordinator: Danny Richards

Authorized FTE's: 1.0

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
408-111	Salaries - Regular	69,228	70,933	67,182
408-112	Salaries - Overtime	0	0	4,000
408-113	Salaries - Seasonal and Part-time	0	0	2,500
408-121	Retirement - TMRS	12,115	12,413	11,638
408-122	Social Security	999	1,029	1,223
408-123	Worker's Compensation	1,771	1,446	1,210
408-124	Insurance - Hazard	0	0	0
408-125	Group Insurance	5,649	5,955	6,439
		<u>89,762</u>	<u>91,776</u>	<u>94,192</u>
Contractual and Miscellaneous Services				
408-211	Postage	44	50	50
408-212	Communications	4,984	3,000	7,300
408-213	Printing	185	0	150
408-214	Public Notices	0	0	0
408-215	Travel	433	750	2,000
408-220	Insurances	1,093	1,460	1,161
408-231	Equipment and Land Rental	480	500	500
408-236	Staff Training	0	0	1,000
408-251	Utilities	695	900	600
408-252	Dues and Subscriptions	3,820	4,000	4,000
408-253	Outside Professional	0	2,500	2,500
408-254	Special Services	0	0	0
408-256	Laundry	0	0	0
		<u>11,735</u>	<u>13,160</u>	<u>19,261</u>
General Services				
408-312	Chemical Supplies	0	0	0
408-313	Books and Educational	186	0	250
408-314	Office Supplies	212	150	500
408-316	Wearing Apparel	0	0	250
408-317	Photo and Duplicating Supplies	2	50	50
408-318	Tools and Equipment	74	200	1,000
408-321	Janitorial Supplies	0	0	0
408-323	Gas and Oil	295	260	4,000
408-326	Lube, Oil, and Gas	0	0	0
408-332	Other Supplies	1,718	2,250	2,000
		<u>2,487</u>	<u>2,910</u>	<u>8,050</u>

Fund 01 - General Fund
Emergency Management

Public Safety
Reports To: Eddie Edwards

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Machinery and Equipment Maintenance				
408-411	Motor Vehicle Maintenance	544	1,500	4,000
408-413	Office Equipment Maintenance	0	0	500
408-414	Equipment Maintenance	8,310	5,500	10,000
408-417	TV Access Channel	5,027	3,500	5,000
408-418	Software and Hardware Maintenance	8,142	2,000	5,000
408-421	Building Maintenance	0	0	1,000
		<u>22,023</u>	<u>12,500</u>	<u>25,500</u>
<hr/>				
Total Operating Budget		126,006	120,346	147,003
<hr/>				
Capital Outlay				
408-511	New Vehicles	0	0	0
408-512	Machinery and Equipment	0	0	0
408-513	Office Equipment	0	0	0
408-514	Other Equipment	0	0	0
408-521	Building Improvements	0	0	7,500
408-530	Equipment Fund Payments	0	0	11,817
408-535	Capital Lease Purchase Payments	0	0	0
		<u>0</u>	<u>0</u>	<u>19,317</u>
<hr/>				
Total Departmental Budget		126,006	120,346	166,320

City of Borger

Fund 01 - General Fund
 Park Department

Superintendent: Martin Crump

Authorized FTE's: 8.0

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
409-111	Salaries - Regular	235,954	243,107	258,576
409-112	Salaries - Overtime	5,395	6,000	6,000
409-113	Salaries - Seasonal and Part-time	7,352	9,000	9,000
409-114	Salaries - Holiday Pay	694	1,000	1,000
409-121	Retirement - TMRS	43,065	43,594	43,258
409-122	Social Security	3,961	4,315	4,539
409-123	Worker's Compensation	5,199	4,263	5,456
409-125	Group Insurance	51,114	53,349	56,693
		<u>352,733</u>	<u>364,628</u>	<u>384,522</u>
Contractual and Miscellaneous Services				
409-211	Postage	125	225	225
409-212	Communications	1,673	1,020	1,020
409-213	Printing	201	25	150
409-214	Public Notices	352	375	375
409-215	Travel	867	1,200	1,200
409-220	Insurances	3,931	4,948	6,621
409-231	Equipment and Land Rental	0	400	750
409-251	Utilities	42,200	43,000	44,000
409-252	Dues and Subscriptions	0	200	200
409-253	Outside Professional	2,100	3,250	2,500
409-254	Special Services	3,695	0	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	3,141	2,700	2,700
409-262	Janitorial Service	0	0	0
409-263	Contract Labor	0	0	0
409-265	Vector Control	3,047	9,000	0
		<u>61,333</u>	<u>66,343</u>	<u>61,741</u>
General Services				
409-305	Huber Park Agriculture	0	0	0
409-306	Huber Park Chemicals	0	0	0
409-311	Agriculture	2,602	2,750	4,000
409-312	Chemical Supplies	964	750	1,000
409-313	Books and Educational	0	0	0
409-314	Office Supplies	493	500	500
409-315	Food Supplies	1,677	1,950	1,500
409-316	Wearing Apparel	8,137	7,400	7,500
409-317	Photo and Duplicating Supplies	0	200	0
409-318	Tools and Equipment	5,557	3,750	3,750

Fund 01 - General Fund
Park Department

Culture & Recreation
Reports To: Ted Dodd

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
General Services - Continued				
409-321	Janitorial Supplies	4,369	3,500	3,500
409-323	Gas and Oil	26,045	27,000	27,000
409-324	Welding Supplies	489	650	650
409-326	Lube, Grease, and Oil	109	350	150
409-332	Other Supplies	5,444	3,800	3,800
		<u>55,887</u>	<u>52,600</u>	<u>53,350</u>
Machinery and Equipment Maintenance				
409-411	Motor Vehicle Maintenance	6,774	10,000	8,000
409-412	Machinery Maintenance	11,814	7,800	9,000
409-413	Office Equipment Maintenance	0	150	0
409-414	Equipment Maintenance	0	500	0
409-415	Playground Equipment	0	1,000	0
409-416	Park Equipment	2,229	3,000	3,000
409-421	Building Maintenance	3,042	4,000	4,000
409-422	Rights of Way	0	0	0
409-425	Miscellaneous Repairs	0	0	0
409-426	Light System	6,003	4,250	1,750
409-427	Park Improvements Maintenance	38,266	50,500	50,000
		<u>68,129</u>	<u>81,200</u>	<u>75,750</u>
Total Operating Budget		538,082	564,771	575,363
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	4,894	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	6,500	0	0
409-527	Park Improvement	0	0	0
409-530	Equipment Fund Payments	15,869	10,794	26,908
409-535	Capital Lease Purchase Payments	0	0	0
		<u>27,263</u>	<u>10,794</u>	<u>26,908</u>
Total Departmental Budget		565,345	575,565	602,271

City of Borger

Fund 01 - General Fund
Planning and Zoning

Director: Kenneth Petr
 Authorized FTE's: 2.0

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
410-111	Salaries - Regular	114,783	119,168	127,516
410-112	Salaries - Overtime	0	500	0
410-113	Salaries - Seasonal and Part-time	5,211	7,000	5,000
410-121	Retirement - TMRS	20,087	20,942	20,849
410-122	Social Security	2,015	2,271	2,231
410-123	Worker's Compensation	267	291	281
410-125	Group Insurance	11,297	11,909	12,877
		<u>153,659</u>	<u>162,081</u>	<u>168,754</u>
Contractual and Miscellaneous Services				
410-211	Postage	550	900	900
410-212	Communications	3,238	3,520	4,000
410-213	Printing	0	200	200
410-214	Public Notices	1,074	1,400	1,200
410-215	Travel	2,382	1,500	2,500
410-220	Insurances	678	868	953
410-223	Bonds	0	0	0
410-231	Equipment & Land Rental	0	0	0
410-250	Lighting Fixture Rental	271,181	279,600	280,200
410-252	Dues and Subscriptions	690	600	600
410-253	Outside Professional	880	1,750	2,000
410-254	Special Services	0	400	0
410-255	Damage Claims	0	0	0
410-257	Contract Mowing	0	0	0
410-275	Collection Fee Charges	111	200	100
		<u>280,785</u>	<u>290,938</u>	<u>292,653</u>
General Services				
410-313	Books and Educational	505	2,750	700
410-314	Office Supplies	1,693	1,250	1,250
410-316	Wearing Apparel	0	0	0
410-317	Photo and Duplicating Supplies	2,592	2,250	2,500
410-318	Tools and Equipment	0	0	0
410-321	Janitorial Supplies	0	0	0
410-323	Gas and Oil	1,621	2,100	2,000
410-332	Other Supplies	370	950	500
		<u>6,782</u>	<u>9,300</u>	<u>6,950</u>

Fund 01 - General Fund
Planning and Zoning

General Government
 Reports To: Eddie Edwards

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Machinery and Equipment Maintenance				
410-411	Motor Vehicle Maintenance	583	750	750
410-412	Machinery Maintenance	0	0	0
410-413	Office Equipment Maintenance	5,604	6,000	5,500
410-414	Equipment Maintenance	0	0	0
410-417	Access TV Channel	0	0	0
410-418	Software and Hardware Maintenance	2,894	2,160	2,205
		<u>9,082</u>	<u>8,910</u>	<u>8,455</u>
<hr/>				
Total Operating Budget		450,307	471,229	476,812
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Capital Outlay				
410-511	New Vehicles	0	0	0
410-513	Office Equipment	0	0	0
410-514	Street Lighting Fixtures	0	0	0
410-530	Equipment Fund Payments	0	0	5,420
		<u>0</u>	<u>0</u>	<u>5,420</u>
<hr/>				
Total Departmental Budget		450,307	471,229	482,232

City of Borger

Fund 01 - General Fund
Police Department

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

Authorized FTE's: 29.0

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
411-111	Salaries - Regular	1,276,667	1,346,947	1,389,697
411-112	Salaries - Overtime	166,619	140,000	160,000
411-113	Salaries - Seasonal and Part-time	19,580	20,000	20,000
411-114	Salaries - Holiday Pay	40,203	38,000	38,000
411-121	Retirement - TMRS	258,626	266,866	259,588
411-122	Social Security	22,175	23,642	24,552
411-123	Worker's Compensation	29,041	29,117	28,042
411-124	Insurance - Hazard	0	1,050	1,050
411-125	Group Insurance	165,156	182,021	196,057
411-126	Law Enforcement Liability	18,153	18,722	19,850
		<u>1,996,221</u>	<u>2,066,365</u>	<u>2,136,836</u>
Contractual and Miscellaneous Services				
411-209	Canine Care	15,395	5,675	6,500
411-210	Printed Forms	884	700	700
411-211	Postage	1,693	1,800	1,750
411-212	Communications	39,335	38,500	39,500
411-213	Printing	315	1,250	900
411-214	Public Notices	2,800	700	700
411-215	Travel	22,435	15,000	15,000
411-218	County Care of Prisoners	0	0	0
411-220	Insurances	12,951	15,276	19,956
411-223	Bonds	0	0	0
411-231	Equipment Rental	0	0	0
411-236	Staff Training	0	0	0
411-240	Police Community Relations	0	500	500
411-241	Police Training	1,072	4,500	5,000
411-244	Citizen Police Academy	0	5,000	0
411-251	Utilities	13,024	14,000	15,000
411-252	Dues and Subscriptions	1,013	3,800	9,800
411-253	Outside Professional	9,762	8,500	9,000
411-254	Special Services	395	750	500
411-255	Damage Claims	0	0	0
411-256	Laundry	10,079	10,000	10,000
411-258	Dare Expenses	0	0	0
411-260	Pest and Germ Control	225	300	300
411-261	Change Fund	0	0	0
411-262	Janitorial Service	0	0	0
		<u>131,377</u>	<u>126,251</u>	<u>135,106</u>

Fund 01 - General Fund
Police Department

Public Safety
Reports To: Bruce Roberts

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
General Services				
411-310	Police Ammunition	9,177	12,000	14,000
411-312	Chemical Supplies	210	1,000	1,000
411-313	Books and Educational	962	1,250	1,000
411-314	Office Supplies	5,854	4,500	3,250
411-315	Food Supplies	10,692	11,000	3,500
411-316	Wearing Apparel	19,633	19,000	40,200
411-317	Photo and Duplicating Supplies	0	2,250	2,500
411-318	Tools and Equipment	3,832	7,565	6,440
411-320	Lab Supplies	2,442	3,000	3,000
411-321	Janitorial Supplies	3,378	2,250	3,250
411-323	Gas and Oil	66,423	70,000	70,000
411-327	City Jail Expenses	0	0	14,000
411-332	Other Supplies	8,014	6,250	6,250
		130,619	140,065	168,390
Machinery and Equipment Maintenance				
411-411	Motor Vehicle Maintenance	23,298	22,500	31,000
411-412	Machinery Maintenance	695	1,500	1,500
411-413	Office Equipment Maintenance	4,333	5,000	5,000
411-414	Equipment Maintenance	5,701	7,900	6,500
411-418	Software and Hardware Maintenance	38,140	37,495	45,606
411-421	Building Maintenance	198	12,000	12,000
		72,364	86,395	101,606
Total Operating Budget		2,330,581	2,419,076	2,541,938
Capital Outlay				
411-511	New Vehicles	(3,262)	0	0
411-512	Machinery & Equipment	0	0	0
411-513	Office Equipment	0	0	0
411-514	Other Equipment	136,238	42,770	2,500
411-519	Grant for Police Equipment	0	0	0
411-521	Building Improvements	0	0	0
411-530	Equipment Fund Payments	125,897	150,978	157,203
411-535	Capital Lease Purchase Payments	7,248	0	0
		266,122	193,748	159,703
Total Departmental Budget		2,596,703	2,612,824	2,701,641

City of Borger

Fund 01 - General Fund
Public Works Director

Assistant to Director: Ralph Earles
Authorized FTE's: 3.0

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
412-111	Salaries - Regular	167,795	204,925	173,665
412-112	Salaries - Overtime	98	500	250
412-113	Salaries - Seasonal and Part-time	10,056	2,000	0
412-114	Salaries - Holiday Pay	0	500	0
412-121	Retirement - TMRS	31,419	34,124	28,435
412-122	Social Security	3,267	3,918	2,522
412-123	Worker's Compensation	438	407	4,983
412-125	Group Insurance	22,634	24,411	21,908
		<u>235,706</u>	<u>270,785</u>	<u>231,763</u>
Contractual and Miscellaneous Services				
412-211	Postage	404	400	400
412-212	Communications	2,964	4,400	4,200
412-213	Printing	279	300	200
412-214	Public Notices	344	150	0
412-215	Travel	5,852	4,750	3,600
412-220	Insurances	1,457	1,848	1,898
412-252	Dues and Subscriptions	652	650	650
412-253	Outside Professional	308	300	300
412-254	Special Services	105	0	0
412-255	Damage Claims	(594)	0	0
		<u>11,772</u>	<u>12,798</u>	<u>11,248</u>
General Services				
412-313	Books and Educational	35	150	150
412-314	Office Supplies	3,366	3,250	3,000
412-316	Wearing Apparel	5,185	4,000	4,000
412-317	Photo and Duplicating Supplies	7	50	50
412-318	Tools and Equipment	3,092	2,750	2,500
412-321	Janitorial Supplies	190	300	300
412-323	Gas and Oil	6,346	6,250	4,000
412-324	Welding Supplies	0	0	0
412-331	Safety Program	1,234	800	800
412-332	Other Supplies	2,487	2,750	2,000
		<u>21,943</u>	<u>20,300</u>	<u>16,800</u>

Fund 01 - General Fund
Public Works Director

Public Works
Reports To: Ted Dodd

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Machinery and Equipment Maintenance				
412-411	Motor Vehicle Maintenance	3,026	4,500	4,000
412-412	Machinery Maintenance	3,226	3,500	2,500
412-413	Office Equipment Maintenance	2,524	3,000	3,000
412-414	Equipment Maintenance	661	900	900
412-418	Software and Hardware Maintenance	4,821	2,000	2,000
		<u>14,258</u>	<u>13,900</u>	<u>12,400</u>
<hr/>				
Total Operating Budget		283,678	317,783	272,211
<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	22,331	22,008	22,011
412-535	Capital Lease Purchase Payments	0	0	0
		<u>22,331</u>	<u>22,008</u>	<u>22,011</u>
<hr/>				
Total Departmental Budget		306,009	339,791	294,222

City of Borger

Fund 01 - General Fund Recreation / Community Centers

Youth Coordinator: Annadon Keys

Authorized FTE's: 0.0

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
413-111	Salaries - Regular	0	0	0
413-112	Salaries - Overtime	83	1,000	1,000
413-113	Salaries - Seasonal	56,914	55,000	55,000
413-121	Retirement - TMRS	0	0	0
413-122	Social Security	4,360	4,284	4,284
413-123	Worker's Compensation	847	1,202	1,113
413-125	Group Insurance	0	0	0
		<u>62,204</u>	<u>61,486</u>	<u>61,397</u>
Contractual and Miscellaneous Services				
413-211	Postage	0	50	50
413-212	Communications	1,191	1,200	1,200
413-213	Printing	0	50	50
413-214	Public Notices	0	100	100
413-215	Travel	257	0	0
413-216	Auto Allowance	0	0	0
413-220	Insurances	420	566	530
413-231	Equipment Rental	1,195	0	750
413-251	Utilities	5,899	7,000	6,000
413-252	Dues and Subscriptions	0	0	0
413-253	Outside Professional	0	0	750
413-254	Special Services	1,193	250	750
413-259	Refunds	(115)	0	0
413-260	Pest & Germ Control	1,300	1,250	1,250
413-261	Change Fund	0	0	0
413-262	Janitorial Service	0	0	0
		<u>11,339</u>	<u>10,466</u>	<u>11,430</u>
General Services				
413-313	Books and Educational	0	0	0
413-314	Office Supplies	29	250	250
413-315	Food Supplies	5,792	4,000	5,000
413-316	Wearing Apparel	380	1,000	750
413-317	Photo and Duplicating	0	250	75
413-321	Janitorial Supplies	681	900	500
413-323	Gas and Oil	4,846	4,800	3,000
413-332	Other Supplies	4,717	3,725	3,000
		<u>16,446</u>	<u>14,925</u>	<u>12,575</u>

Fund 01 - General Fund
Recreation / Community Centers

Culture & Recreation
Reports To: Eddie Edwards

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Machinery and Equipment Maintenance				
413-412	Machinery Maintenance	0	0	0
413-413	Office Equipment Maintenance	0	0	0
413-414	Equipment Maintenance	0	0	0
413-418	Software and Hardware Maintenance	348	0	0
413-421	Building Maintenance	8,874	1,450	2,000
413-425	Miscellaneous Repairs	0	0	500
		<u>9,222</u>	<u>1,450</u>	<u>2,500</u>
<hr/>				
Total Operating Budget		99,211	88,327	87,902
<hr/>				
Capital Outlay				
413-513	Office Equipment	0	0	0
413-514	Other Equipment	0	0	0
413-521	Building Improvements	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<hr/>				
Total Departmental Budget		99,211	88,327	87,902

City of Borger

Fund 01 - General Fund Refuse Collection

Superintendent: David Arthur

Authorized FTE's: 8.0

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
414-111	Salaries - Regular	240,765	263,545	271,981
414-112	Salaries - Overtime	12,420	14,000	14,000
414-113	Salaries - Seasonal and Part-time	0	0	0
414-114	Salaries - Holiday Pay	0	0	0
414-121	Retirement - TMRS	44,410	48,570	46,758
414-122	Social Security	3,579	4,024	4,147
414-123	Worker's Compensation	7,759	6,319	7,923
414-125	Group Insurance	43,309	48,933	52,805
		<u>352,242</u>	<u>385,391</u>	<u>397,614</u>
Contractual and Miscellaneous Services				
414-200	Sanitary Landfill	0	0	0
414-211	Postage	2	40	40
414-212	Communications	1,988	440	1,000
414-213	Printing	751	125	500
414-214	Public Notices	1,580	750	500
414-215	Travel	1,516	800	1,000
414-220	Insurances	11,634	14,288	16,316
414-231	Equipment Rental	0	0	0
414-252	Dues and Subscriptions	0	100	100
414-253	Outside Professional	455	950	700
414-254	Special Services	719	150	150
414-255	Damage Claims	1,164	500	500
414-260	Pest and Germ Control	0	0	0
414-275	Collection Fee Charges	0	0	0
		<u>19,808</u>	<u>18,143</u>	<u>20,806</u>
General Services				
414-312	Chemical Supplies	0	750	500
414-313	Books and Educational	0	0	0
414-314	Office Supplies	61	300	150
414-315	Food Supplies	0	0	0
414-316	Wearing Apparel	6,325	5,250	5,250
414-317	Photo and Duplicating Supplies	0	40	0
414-318	Tools and Equipment	740	475	475
414-321	Janitorial Supplies	845	1,000	850
414-322	Street and Sign Marking	0	0	0
414-323	Gas and Oil	87,564	80,000	85,000
414-324	Welding Supplies	472	75	100
414-326	Lube, Grease, and Oil	0	75	100
414-332	Other Supplies	2,557	900	1,000
		<u>98,565</u>	<u>88,865</u>	<u>93,425</u>

Fund 01 - General Fund
Refuse Collection

Public Works
 Reports To: Ted Dodd

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Machinery and Equipment Maintenance				
414-411	Motor Vehicle Maintenance	66,605	70,000	65,000
414-412	Machinery Maintenance	3,334	3,100	3,500
414-413	Office Equipment Maintenance	0	50	50
414-414	Equipment Maintenance	400	600	600
414-418	Software and Hardware Maintenance	1,482	750	750
414-421	Building Maintenance	0	0	0
414-422	Rights of Way	0	0	0
414-425	Miscellaneous Repairs	0	0	0
		<u>71,821</u>	<u>74,500</u>	<u>69,900</u>
<hr/>				
Total Operating Budget		542,436	566,899	581,745
<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	1,250	0	0
414-521	Building Improvements	0	0	0
414-530	Equipment Fund Payments	93,768	131,947	123,125
414-535	Capital Lease Purchase Payments	0	0	0
		<u>95,018</u>	<u>131,947</u>	<u>123,125</u>
<hr/>				
Total Departmental Budget		637,454	698,846	704,870

City of Borger

Fund 01 - General Fund Street and Alley Maintenance

Supervisor: Doug Tipton

Authorized FTE's: 9.0

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
415-111	Salaries - Regular	242,883	227,796	270,695
415-112	Salaries - Overtime	4,937	5,000	5,000
415-113	Salaries - Seasonal and Part-time	0	1,500	0
415-121	Retirement - TMRS	43,469	40,914	45,076
415-122	Social Security	3,521	3,390	3,998
415-123	Worker's Compensation	14,119	10,317	13,829
415-125	Group Insurance	42,398	45,682	51,509
		<u>351,328</u>	<u>334,599</u>	<u>390,107</u>
Contractual and Miscellaneous Services				
415-211	Postage	0	50	50
415-212	Communications	1,818	2,150	2,150
415-213	Printing	0	500	150
415-214	Public Notices	344	250	0
415-215	Travel	4,060	3,000	3,500
415-220	Insurances	7,940	8,508	11,554
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	5,293	8,000	6,000
415-254	Special Services	195	0	0
415-255	Damage Claims	0	500	500
415-260	Pest and Germ Control	0	0	0
		<u>19,651</u>	<u>23,658</u>	<u>24,604</u>
General Services				
415-312	Chemical Supplies	476	1,250	1,250
415-313	Books and Educational	0	0	0
415-314	Office Supplies	84	250	250
415-315	Food Supplies	1,177	850	850
415-316	Wearing Apparel	8,138	7,750	7,750
415-317	Photo and Duplicating Supplies	125	150	150
415-318	Tools and Equipment	2,506	2,500	2,500
415-321	Janitorial Supplies	499	650	650
415-322	Street and Sign Marking	11,878	12,000	10,000
415-323	Gas and Oil	48,006	50,000	50,000
415-324	Welding Supplies	45	250	0
415-326	Lube, Grease, and Oil	20	200	200
415-332	Other Supplies	1,075	2,500	1,500
		<u>74,029</u>	<u>78,350</u>	<u>75,100</u>

Fund 01 - General Fund
Street and Alley Maintenance

Public Works
Reports To: Ted Dodd

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Machinery and Equipment Maintenance				
415-411	Motor Vehicle Maintenance	24,289	23,500	24,000
415-412	Machinery Maintenance	37,038	29,000	35,000
415-413	Office Equipment Maintenance	0	0	0
415-414	Equipment Maintenance	1,270	4,000	1,500
415-418	Software and Hardware Maintenance	1,061	750	750
415-422	Rights of Way	305,179	307,700	325,000
415-430	Alley Paving Projects	0	0	0
		<u>368,837</u>	<u>364,950</u>	<u>386,250</u>
Total Operating Budget				
		813,845	801,557	876,061
Capital Outlay				
415-511	New Vehicles	0	0	0
415-512	Machinery and Equipment	0	0	0
415-514	Other Equipment	0	0	0
415-519	Capital Street Projects	0	0	0
415-530	Equipment Fund Payments	53,599	73,831	64,890
415-535	Capital Lease Purchase Payments	0	0	0
		<u>53,599</u>	<u>73,831</u>	<u>64,890</u>
Total Departmental Budget				
		867,444	875,388	940,951

City of Borger

Fund 01 - General Fund
Johnson Park Youth Center

Supervisor: Annadon Keys

Authorized FTE's: 3.0

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
416-111	Salaries - Regular	108,464	118,583	123,115
416-112	Salaries - Overtime	5,105	8,000	6,000
416-113	Salaries - Seasonal and Part-time	137,603	120,000	140,000
416-114	Salaries - Holiday Pay	656	1,000	1,000
416-121	Retirement - TMRS	20,573	22,152	21,110
416-122	Social Security	13,387	11,030	12,597
416-123	Workers Compensation	4,258	5,316	5,368
416-125	Group Insurance	16,676	17,864	19,316
		<u>306,722</u>	<u>303,945</u>	<u>328,506</u>
Contractual and Miscellaneous Services				
416-211	Postage	175	200	275
416-212	Communications	2,563	3,000	2,400
416-213	Printing	0	200	200
416-214	Public Notices	953	1,100	850
416-215	Travel	7,002	5,000	3,500
416-220	Insurances	14,220	7,656	7,421
416-231	Equipment Rental	367	750	500
416-236	Staff Training	0	0	2,000
416-251	Utilities	24,167	31,750	25,000
416-253	Outside Professional	431	1,750	750
416-254	Special Services	3,132	500	3,500
416-259	Refunds	0	100	100
416-260	Pest and Germ Control	1,000	900	900
416-261	Change Fund	0	0	0
416-263	Contract Labor	14,215	2,500	5,000
416-275	Collection Fees	444	1,000	300
		<u>68,669</u>	<u>56,406</u>	<u>52,696</u>
General Services				
416-311	Agriculture	0	0	0
416-312	Chemical Supplies	6,296	7,250	7,000
416-313	Books and Educational	1,800	2,650	150
416-314	Office Supplies	2,589	3,000	2,000
416-315	Food Supplies	18,938	21,500	20,000
416-316	Wearing Apparel	3,032	4,000	3,500
416-317	Photo and Duplicating Supplies	739	2,000	1,500
416-318	Tools and Equipment	5,206	3,250	3,000
416-321	Janitorial Supplies	2,865	4,250	4,250
416-323	Gas and Oil	1,155	2,250	2,250
416-332	Other Supplies	13,279	15,000	12,000
		<u>55,899</u>	<u>65,150</u>	<u>55,650</u>

Fund 01 - General Fund
Johnson Park Youth Center

Culture & Recreation
Reports To: Eddie Edwards

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Machinery and Equipment				
416-411	Motor Vehicle Maintenance	875	1,500	1,500
416-412	Machinery Maintenance	1,504	1,000	1,000
416-414	Equipment Maintenance	4,622	6,500	9,950
416-418	Software and Hardware Maintenance	3,501	2,500	6,500
416-421	Building Maintenance	11,141	13,500	10,000
416-425	Miscellaneous Repairs	2,792	2,250	2,250
		<u>24,436</u>	<u>27,250</u>	<u>31,200</u>
Total Operating Budget				
		455,726	452,751	468,052
Capital Outlay				
416-511	New Vehicles	0	0	0
416-512	Machinery and Equipment	0	0	0
416-513	Office Equipment	0	0	0
416-514	Other Equipment	0	12,825	5,000
416-521	Building Improvements	0	0	0
416-530	Equipment Fund Payments	16,292	6,039	6,039
		<u>16,292</u>	<u>18,864</u>	<u>11,039</u>
Total Departmental Budget				
		472,018	471,615	479,091

City of Borger

Fund 01 - General Fund
Recycling Center

Superintendent: David Arthur
 Authorized FTE's: 0.0

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
417-111	Salaries - Regular	0	0	0
417-112	Salaries - Overtime	0	0	0
417-113	Salaries - Seasonal and Part-time	0	0	0
417-121	Retirement - TMRS	0	0	0
417-122	Social Security	0	0	0
417-123	Worker's Compensation	0	0	0
417-125	Group Insurance	0	0	0
		<hr/>	<hr/>	<hr/>
		0	0	0
Contractual and Miscellaneous Services				
417-211	Postage	0	0	0
417-213	Printing	0	0	0
417-214	Public Notices	0	0	0
417-215	Travel	0	0	0
417-220	Insurances	0	0	0
417-231	Equipment and Land Rental	0	0	0
417-251	Utilities	29	0	0
417-252	Dues and Subscriptions	0	0	0
417-253	Outside Professional	0	0	0
417-254	Special Services	13,110	0	0
		<hr/>	<hr/>	<hr/>
		13,139	0	0
General Services				
417-312	Chemical Supplies	0	0	0
417-313	Books and Educational	0	0	0
417-316	Wearing Apparel	0	0	0
417-332	Other Supplies	0	0	0
		<hr/>	<hr/>	<hr/>
		0	0	0
Machinery and Equipment Maintenance				
417-421	Building Maintenance	0	0	0
		<hr/>	<hr/>	<hr/>
		0	0	0
Total Operating Budget		<hr/>	<hr/>	<hr/>
		13,139	0	0
Capital Outlay				
417-530	Equipment Fund Payments	0	0	0
		<hr/>	<hr/>	<hr/>
		0	0	0
Total Departmental Budget		<hr/>	<hr/>	<hr/>
		13,139	0	0

Fund 01 - General Fund
Recycling Center

Public Works
Reports To: Ted Dodd

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
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City of Borger

Fund 01 - General Fund
Municipal Court

Municipal Judge: Jack Worsham

Authorized FTE's: 5.0

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
419-111	Salaries - Regular	114,531	129,382	226,768
419-112	Salaries - Overtime	3,808	3,500	4,000
419-113	Salaries - Seasonal and Part-time	0	0	0
419-121	Retirement - TMRS	20,709	23,692	37,894
419-122	Social Security	1,677	1,963	3,361
419-123	Worker's Compensation	292	251	1,083
419-125	Group Insurance	15,628	17,864	33,226
		<u>156,646</u>	<u>176,652</u>	<u>306,332</u>
Contractual and Miscellaneous Services				
419-211	Postage	1,317	1,400	1,400
419-212	Communications	3,045	2,500	2,500
419-213	Printing	49	100	100
419-214	Public Notices	1,148	1,250	1,250
419-215	Travel	5,875	5,000	5,000
419-216	Auto Allowance	0	0	0
419-218	County Care of Prisoners	0	19,000	24,000
419-220	Insurances	405	616	592
419-223	Bonds	0	0	0
419-239	Municipal Court Costs	115,079	125,000	110,000
419-252	Dues and Subscriptions	310	150	300
419-253	Outside Professional	55,825	45,725	30,400
419-254	Special Services	0	0	0
419-259	Refunds	0	250	0
419-261	Change Fund	55	50	0
419-275	Collection Fees	34,066	34,200	36,000
		<u>217,174</u>	<u>235,241</u>	<u>211,542</u>
General Services				
419-313	Books and Educational	0	75	75
419-314	Office Supplies	3,217	3,500	3,000
419-316	Wearing Apparel	392	300	300
419-317	Photo and Duplicating Supplies	20	300	200
419-321	Janitorial Supplies	0	0	0
419-332	Other Supplies	246	500	240
		<u>3,875</u>	<u>4,675</u>	<u>3,815</u>

Fund 01 - General Fund
Municipal Court

Public Safety
Reports To: Scott Radach

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Machinery and Equipment				
419-413	Office Equipment Maintenance	277	350	350
419-414	Equipment Maintenance	0	0	0
419-418	Software and Hardware Maintenance	11,317	5,000	10,921
		<u>11,593</u>	<u>5,350</u>	<u>11,271</u>
<hr/>				
Total Operating Budget		389,288	421,918	532,960
<hr/>				
Capital Outlay				
419-513	Office Equipment	0	0	0
419-514	Other Equipment	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<hr/>				
Total Departmental Budget		389,288	421,918	532,960

City of Borger

Fund 01 - General Fund Transfer Station

Superintendent: David Arthur

Authorized FTE's: 6.0

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
420-111	Salaries - Regular	169,934	199,689	209,937
420-112	Salaries - Overtime	11,911	14,000	15,000
420-113	Salaries - Seasonal and Part-time	0	0	0
420-121	Retirement - TMRS	31,891	37,046	36,777
420-122	Social Security	2,021	3,183	2,780
420-123	Worker's Compensation	5,238	4,991	6,232
420-125	Group Insurance	32,042	39,616	42,520
		<u>253,037</u>	<u>298,525</u>	<u>313,246</u>
Contractual and Miscellaneous Services				
420-200	Sanitary Landfill	572,651	511,500	549,000
420-211	Postage	0	50	50
420-212	Communications	1,959	1,500	1,940
420-213	Printing	0	0	0
420-214	Public Notices	0	150	150
420-215	Travel	280	3,000	1,500
420-220	Insurances	7,413	9,217	8,959
420-231	Equipment Rental	780	0	1,000
420-251	Utilities	17,084	20,250	18,000
420-252	Dues and Subscriptions	0	0	0
420-253	Outside Professional	403	750	0
420-254	Special Services	295	14,000	8,000
420-255	Damage Claims	0	500	500
420-260	Pest and Germ Control	135	250	250
420-275	Collection Fees	223	300	300
		<u>601,221</u>	<u>561,467</u>	<u>589,649</u>
General Services				
420-311	Agriculture	45	200	200
420-312	Chemical Supplies	0	0	0
420-313	Books and Educational	0	0	0
420-314	Office Supplies	953	900	1,000
420-315	Food Supplies	261	500	600
420-316	Wearing Apparel	12,700	13,750	12,000
420-317	Photo and Duplicating Supplies	1	0	0
420-318	Tools and Equipment	1,060	1,250	1,250
420-321	Janitorial Supplies	2,437	1,500	2,000

Fund 01 - General Fund
Transfer Station

Public Works
Reports To: Ted Dodd

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
General Services - Continued				
420-323	Gas and Oil	46,911	37,500	60,000
420-324	Welding Supplies	120	100	100
420-326	Lube, Grease, and Oil	52	200	500
420-332	Other Supplies	3,213	1,750	2,500
		<u>67,752</u>	<u>57,650</u>	<u>80,150</u>
Machinery and Equipment Maintenance				
420-411	Motor Vehicle Maintenance	26,897	21,000	25,000
420-412	Machinery Maintenance	25,584	17,000	15,000
420-414	Equipment Maintenance	4,190	6,500	4,000
420-418	Software and Hardware Maintenance	5,713	1,000	1,000
420-421	Building Maintenance	6,571	3,750	3,750
420-422	Rights of Way	0	0	0
420-425	Miscellaneous Repairs	0	0	0
		<u>68,954</u>	<u>49,250</u>	<u>48,750</u>
Total Operating Budget		990,964	966,892	1,031,795
Capital Outlay				
420-511	New Vehicles	(21,527)	0	0
420-512	Machinery and Equipment	0	0	0
420-513	Office Equipment	0	0	0
420-514	Other Equipment	0	0	0
420-521	Building Improvements	0	0	10,000
420-530	Equipment Fund Payments	32,967	32,604	42,725
420-535	Capital Lease Purchase Payments	0	0	0
		<u>11,441</u>	<u>32,604</u>	<u>52,725</u>
Total Departmental Budget		1,002,405	999,496	1,084,520

City of Borger

Fund 01 - General Fund Vehicle Service Center

Garage Supervisor: Donald Taylor
Authorized FTE's: 3.0

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
421-111	Salaries - Regular	103,291	110,954	107,876
421-112	Salaries - Overtime	2,730	5,000	4,500
421-113	Salaries - Seasonal and Part-time	3,035	0	0
421-114	Holiday Pay	84	0	0
421-121	Retirement - TMRS	18,705	20,467	18,373
421-122	Social Security	1,748	2,078	1,629
421-123	Worker's Compensation	2,327	1,925	2,153
421-125	Group Insurance	20,070	23,456	21,908
		<u>151,989</u>	<u>163,880</u>	<u>156,439</u>
Contractual and Miscellaneous Services				
421-211	Postage	0	50	50
421-212	Communications	2,988	2,000	2,500
421-213	Printing	0	50	50
421-214	Public Notices	0	0	0
421-215	Travel	135	650	700
421-220	Insurances	2,804	3,664	3,424
421-231	Equipment Rental	0	0	0
421-251	Utilities	13,259	15,625	14,500
421-252	Dues and Subscriptions	0	0	0
421-253	Outside Professional	156	750	750
421-254	Special Services	60	0	0
421-260	Pest and Germ Control	240	350	350
421-262	Janitorial Service	0	0	0
		<u>19,642</u>	<u>23,139</u>	<u>22,324</u>
General Services				
421-311	Agriculture	0	0	0
421-312	Chemical Supplies	858	0	800
421-313	Books and Educational	0	0	0
421-314	Office Supplies	485	250	250
421-316	Wearing Apparel	4,154	3,250	3,000
421-317	Photo and Duplicating Supplies	0	0	0
421-318	Tools and Equipment	2,826	2,750	3,500
421-321	Janitorial Supplies	4,628	4,500	4,500
421-323	Gas and Oil	9,236	7,500	7,000
421-324	Welding Supplies	3,565	2,500	3,000
421-326	Lube, Grease, and Oil	44	150	150
421-332	Other Supplies	3,944	1,750	3,500
		<u>29,740</u>	<u>22,650</u>	<u>25,700</u>

Fund 01 - General Fund
 Vehicle Service Center

General Government
 Reports To: Ted Dodd

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Machinery and Equipment Maintenance				
421-411	Motor Vehicle Maintenance	2,176	3,000	3,000
421-412	Machinery Maintenance	2,421	2,000	3,000
421-413	Office Equipment Maintenance	30	50	50
421-414	Equipment Maintenance	25	1,500	1,500
421-418	Software and Hardware Maintenance	1,129	3,500	2,750
421-421	Building Maintenance	13,192	7,500	7,500
		<u>18,973</u>	<u>17,550</u>	<u>17,800</u>
<hr/>				
Total Operating Budget		220,344	227,219	222,263
<hr/>				
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	0	8,000
421-530	Equipment Fund Payments	8,313	4,308	6,080
421-535	Capital Lease Purchase Payments	0	0	0
		<u>8,313</u>	<u>4,308</u>	<u>14,080</u>
<hr/>				
Total Departmental Budget		228,658	231,527	236,343

City of Borger

Fund 01 - General Fund Reserve Account Section

Authorized FTE's: 0.0

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
422-010	Borger Youth Center	0	0	0
422-012	Washington Youth Center	0	0	0
422-014	Opportunities Incorporated	12,000	12,000	18,000
422-015	The House of Friends	0	0	0
422-020	Council Projects	0	5,000	20,000
422-021	G/F Group Insurance Contingencies	4,350	5,000	5,000
422-022	General Fund Contingencies	55,401	80,000	80,000
422-035	Computer Network Services	0	58,700	58,700
422-040	Bad Debt Expense	0	0	0
422-042	Main Street Landscaping	35,404	40,000	40,000
422-044	Capital Equipment Transfer	0	0	0
422-421	City Hall Building Maintenance	9,558	25,000	20,000
422-530	Equipment Fund Payments	0	13,547	13,547
		116,714	239,247	255,247
Total Reserve Account Section		116,714	239,247	255,247

Fund 01 - General Fund
Reserve Account Section

General Government
Reports To: Eddie Edwards

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
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City of Borger

Fund 01 - General Fund Building Standards

Superintendent: David Arthur

Authorized FTE's: 1.0

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
423-111	Salaries - Regular	37,924	38,854	40,721
423-112	Salaries - Overtime	2,324	1,500	1,500
423-121	Retirement - TMRS	7,043	7,324	7,148
423-122	Social Security	579	607	634
423-123	Worker's Compensation	1,114	1,253	1,211
423-125	Group Insurance	5,649	5,955	6,439
		<u>54,634</u>	<u>55,493</u>	<u>57,653</u>
Contractual and Miscellaneous Services				
423-200	Sanitary Landfill	10,475	10,600	11,000
423-211	Postage	0	0	0
423-212	Communications	576	0	0
423-213	Printing	0	0	0
423-214	Public Notices	245	1,000	200
423-215	Travel	851	1,000	1,000
423-220	Insurances	1,282	1,541	1,861
423-231	Equipment and Land Rental	0	0	0
423-252	Dues and Subscriptions	0	300	300
423-253	Outside Professional	0	250	0
423-254	Special Services	73	0	0
423-255	Damage Claims	0	0	0
		<u>13,501</u>	<u>14,691</u>	<u>14,361</u>
General Services				
423-312	Chemicals	0	0	0
423-314	Office Supplies	0	0	0
423-316	Wearing Apparel	286	350	350
423-317	Photo and Duplicating Supplies	0	25	25
423-318	Tools and Equipment	70	250	100
423-321	Janitorial Supplies	0	0	0
423-323	Gas and Oil	15,589	13,500	15,000
423-324	Welding Supplies	0	250	0
423-326	Lube, Grease, and Oil	0	0	0
423-332	Other Supplies	11	300	300
		<u>15,955</u>	<u>14,675</u>	<u>15,775</u>

Fund 01 - General Fund
 Building Standards

Public Safety
 Reports To: Ted Dodd

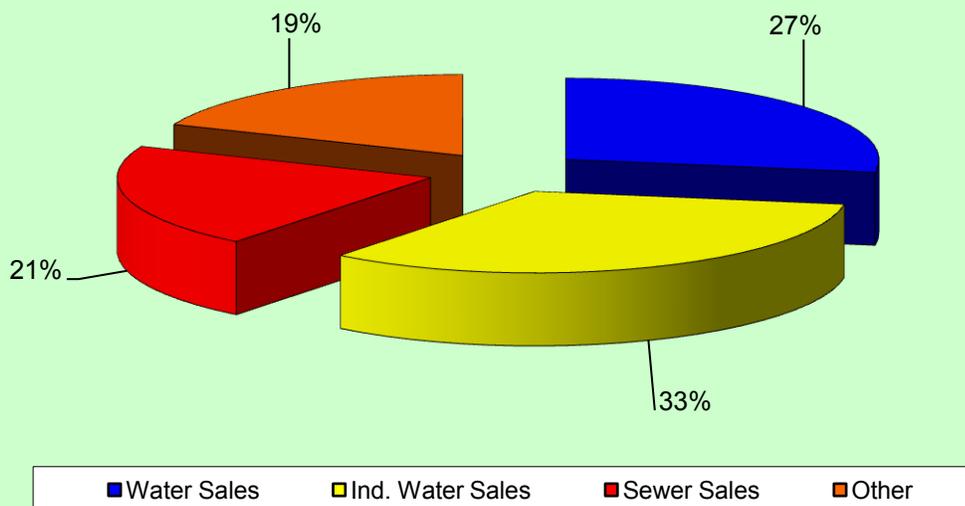
Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Machinery and Equipment Maintenance				
423-411	Motor Vehicle Maintenance	865	4,500	6,000
423-412	Machinery Maintenance	3,339	5,000	4,000
423-413	Office Equipment Maintenance	0	0	0
423-414	Equipment Maintenance	355	500	500
423-425	Miscellaneous Repairs	0	150	150
		<u>4,559</u>	<u>10,150</u>	<u>10,650</u>
<hr/>				
Total Operating Budget		88,650	95,009	98,439
<hr/>				
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	36,167	36,593	36,573
		<u>36,167</u>	<u>36,593</u>	<u>36,573</u>
<hr/>				
Total Departmental Budget		124,817	131,602	135,012
<hr/>				
Adjustments to reflect Period 13 adjustments in actual and estimated ending fund balances for budget purposes		(29,463)	132,413	0
<hr/>				
Ending Fund Balance		Audited 2,967,587	Estimated 3,100,000	Estimated 3,100,000

City of Borger

Fund 02 - Water and Sewer Fund Detailed Revenue Estimates

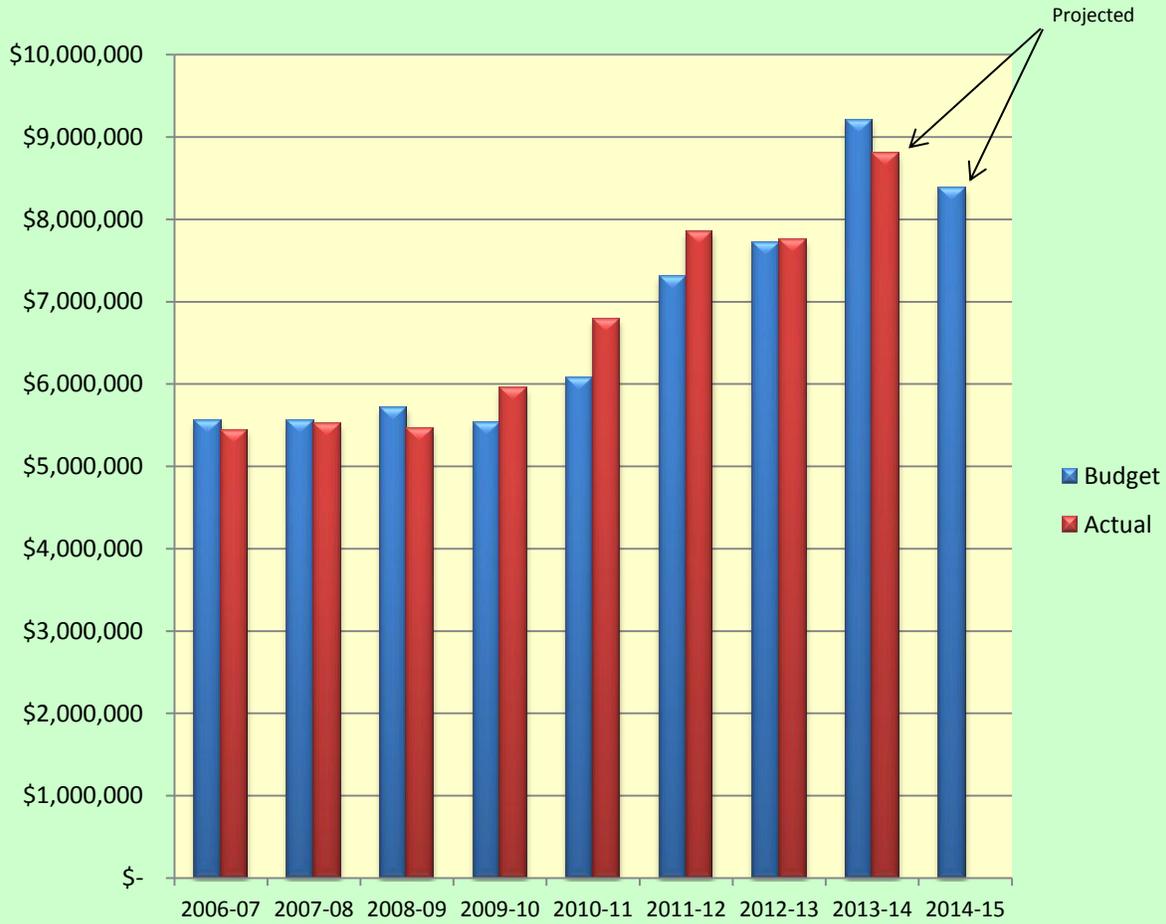
Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
	Beginning Fund Balance	5,983,304	6,751,204	6,451,204
31110	Transfers from Other Funds	0	1,200,000	0
31501	Water Sales	2,711,512	2,800,000	2,775,000
31502	Sewer Sales	1,682,433	1,915,956	2,082,000
31503	Plumbing Permits and Tap Fees	11,910	8,500	8,500
31504	Agrium Water Sales	1,317,121	1,627,813	1,700,000
31506	Cash Over or (Under)	(50)	0	0
31507	Miscellaneous Revenues	61,015	60,500	50,000
31508	Interest from Investments	6,196	5,500	5,500
31509	Reconnect and Turn On Fees	39,675	35,000	35,000
31510	Insufficient Check Fees	1,250	1,000	1,000
31511	Utility Penalty and Interest	80,944	85,000	85,000
31512	Conoco/Phillips Water Sales	972,268	650,234	750,000
31513	Sid Richardson Water Sales	515,000	501,059	512,000
31514	Orion Water Sales	329,976	300,992	368,000
31515	Purchase Card Rebates	6,988	10,000	10,000
31521	Reimbursement Grants	21,175	0	0
39999	Insufficient Checks	0	0	0
		<u>7,757,413</u>	<u>9,201,554</u>	<u>8,382,000</u>
	Total Water and Sewer Revenue Estimates	7,757,413	9,201,554	8,382,000

Detailed Revenue



Fund 02 - Water and Sewer Fund
Detailed Revenue Estimates

Historical Revenue Comparisons



City of Borger

Fund 02 - Water and Sewer Fund Customer Service

Supervisor: Wanda King

Authorized FTE's: 9.5

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
424-111	Salaries - Regular	364,296	412,755	474,138
424-112	Salaries - Overtime	11,182	15,000	19,000
424-113	Salaries - Seasonal	23,908	22,000	24,500
424-114	Salaries - Holiday	93	1,000	0
424-121	Retirement - TMRS	65,623	75,307	80,628
424-122	Social Security	5,937	6,950	7,691
424-123	Worker's Compensation	730	1,018	2,006
424-125	Group Insurance	43,412	53,592	61,167
		<u>515,180</u>	<u>587,622</u>	<u>669,130</u>
Contractual and Miscellaneous Services				
424-211	Postage	42,158	44,000	42,000
424-212	Communications	6,307	5,900	5,600
424-213	Printing	7,834	8,750	8,000
424-214	Public Notices	0	500	500
424-215	Travel	11,513	12,000	12,000
424-220	Insurances	3,310	5,349	4,832
424-231	Equipment Rental	0	0	0
424-251	Utilities	11,869	12,000	12,000
424-252	Dues and Subscriptions	1,938	2,000	2,000
424-253	Outside Professional	35,861	9,000	3,000
424-254	Special Services	67,240	86,000	68,000
424-259	Refunds	0	0	0
424-260	Pest and Germ Control	150	300	300
424-262	Janitorial Service	36,000	37,000	37,000
424-263	Contract Labor	0	0	0
424-275	Collection Fee Charges	56,691	48,000	50,000
		<u>280,872</u>	<u>270,799</u>	<u>245,232</u>
General Services				
424-312	Chemical Supplies	0	0	0
424-313	Books and Educational	0	0	0
424-314	Office Supplies	5,853	5,500	5,500
424-315	Food Supplies	0	0	0
424-316	Wearing Apparel	282	400	200
424-317	Photo and Duplicating Supplies	905	3,000	2,700
424-318	Tools and Equipment	47	50	50
424-321	Janitorial Supplies	1,485	1,200	1,200
424-323	Gas and Oil	3,469	7,750	13,000
424-331	Safety Program	723	750	750
424-332	Other Supplies	825	1,500	750
		<u>13,589</u>	<u>20,150</u>	<u>24,150</u>

Fund 02 - Water and Sewer Fund
Customer Service

Utilities

Reports To: Scott Radach

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Machinery and Equipment Maintenance				
424-411	Motor Vehicle Maintenance	1,733	4,000	4,000
424-412	Machinery Maintenance	0	0	0
424-413	Office Equipment Maintenance	7,564	12,678	12,678
424-414	Equipment Maintenance	6,839	8,250	8,250
424-418	Software and Hardware Maintenance	33,580	27,137	34,050
424-421	Building Maintenance	0	0	0
424-423	Water Facilities	0	0	0
		<u>49,717</u>	<u>52,065</u>	<u>58,978</u>
Total Operating Budget				
		859,359	930,636	997,490
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	4,704	20,454	8,412
424-535	Capital Lease Purchase Payments	0	0	0
		<u>4,704</u>	<u>20,454</u>	<u>8,412</u>
Total Departmental Budget				
		864,063	951,090	1,005,902

City of Borger

Fund 02 - Water and Sewer Fund Water Maintenance

Supervisor: Darik Schilling

Authorized FTE's: 8.0

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
425-111	Salaries - Regular	251,929	248,033	265,209
425-112	Salaries - Overtime	54,797	60,000	60,000
425-113	Salaries - Seasonal and Part-time	0	0	0
425-114	Salaries - Holiday Pay	1,351	2,500	2,500
425-121	Retirement - TMRS	54,044	54,156	53,172
425-122	Social Security	4,334	4,358	4,752
425-123	Worker's Compensation	9,013	5,894	7,765
425-125	Group Insurance	51,429	52,821	55,133
		<u>426,898</u>	<u>427,762</u>	<u>448,531</u>
Contractual and Miscellaneous Services				
425-211	Postage	0	50	50
425-212	Communications	4,303	3,500	3,500
425-213	Printing	48	50	50
425-214	Public Notices	786	400	400
425-215	Travel	3,382	2,250	2,250
425-220	Insurances	4,127	4,738	5,315
425-231	Equipment Rental	0	0	0
425-251	Utilities	3,978	4,500	4,500
425-252	Dues and Subscriptions	540	750	750
425-253	Outside Professional	775	500	500
425-254	Special Services	1,036	750	750
425-255	Damage Claims	562	750	750
425-256	Laundry	0	0	0
425-260	Pest and Germ Control	146	500	500
		<u>19,683</u>	<u>18,738</u>	<u>19,315</u>
General Services				
425-312	Chemical Supplies	17	300	300
425-313	Books and Educational	0	0	0
425-314	Office Supplies	523	750	750
425-316	Wearing Apparel	8,654	10,500	12,500
425-317	Photo and Duplicating Supplies	1	100	100
425-318	Tools and Equipment	3,282	3,500	3,500
425-321	Janitorial Supplies	1,035	1,200	1,200

Fund 02 - Water and Sewer Fund
Water Maintenance

Utilities
 Reports To: Jim Harder

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
General Services - Continued				
425-323	Gas and Oil	35,415	38,000	38,000
425-324	Welding Supplies	1,346	1,250	1,500
425-326	Lube, Grease, and Oil	163	400	400
425-332	Other Supplies	3,141	2,500	2,200
		<u>53,577</u>	<u>58,500</u>	<u>60,450</u>
Machinery and Equipment Maintenance				
425-411	Motor Vehicle Maintenance	10,992	11,000	11,000
425-412	Machinery Maintenance	1,291	4,000	2,000
425-413	Office Equipment Maintenance	0	0	0
425-414	Equipment Maintenance	879	2,750	2,750
425-418	Software and Hardware Maintenance	4,062	2,792	2,832
425-421	Building Maintenance	206	800	800
425-422	Rights of Way	0	0	0
425-423	Water Facilities	33,889	65,000	70,000
425-424	Sewer Facilities	58	500	0
425-425	Miscellaneous Repairs	0	0	0
		<u>51,378</u>	<u>86,842</u>	<u>89,382</u>
Total Operating Budget		551,536	591,842	617,678
Capital Outlay				
425-511	New Vehicles	0	0	0
425-512	Machinery and Equipment	0	0	0
425-513	Office Equipment	0	0	0
425-514	Other Equipment	0	0	0
425-521	Building Improvements	0	0	5,550
425-523	Water Facilities	0	0	0
425-524	Sewer Facilities	0	0	0
425-530	Equipment Fund Payments	56,487	41,847	41,847
		<u>56,487</u>	<u>41,847</u>	<u>47,397</u>
Total Departmental Budget		608,023	633,689	665,075

City of Borger

Fund 02 - Water and Sewer Fund Sewer Maintenance

Supervisor: Marc Wilson

Authorized FTE's: 7.0

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
426-111	Salaries - Regular	215,897	213,818	231,182
426-112	Salaries - Overtime	64,804	60,000	65,000
426-113	Salaries - Seasonal and Part-time	0	0	0
426-114	Salaries - Holiday Pay	6,771	6,500	6,500
426-121	Retirement - TMRS	50,353	47,918	48,426
426-122	Social Security	4,095	4,065	4,389
426-123	Worker's Compensation	4,914	3,889	5,086
426-125	Group Insurance	42,231	44,802	45,071
		<u>389,064</u>	<u>380,992</u>	<u>405,654</u>
Contractual and Miscellaneous Services				
426-211	Postage	30	75	75
426-212	Communications	5,656	5,640	5,640
426-213	Printing	0	75	75
426-214	Public Notices	0	500	350
426-215	Travel	1,459	1,850	1,850
426-220	Insurances	8,856	10,044	10,635
426-231	Equipment Rental	0	500	500
426-251	Utilities	35,017	37,500	37,500
426-252	Dues and Subscriptions	420	750	750
426-253	Outside Professional	419	1,250	1,250
426-254	Special Services	738	750	1,000
426-255	Damage Claims	1,210	500	1,000
426-256	Laundry	0	100	100
426-260	Pest and Germ Control	120	300	300
		<u>53,925</u>	<u>59,834</u>	<u>61,025</u>
General Services				
426-312	Chemical Supplies	9,389	7,500	7,500
426-313	Books and Educational	0	0	0
426-314	Office Supplies	370	500	500
426-316	Wearing Apparel	8,752	9,250	9,500
426-317	Photo and Duplicating Supplies	0	100	100
426-318	Tools and Equipment	2,813	2,750	2,750
426-321	Janitorial Supplies	1,097	1,250	1,250

Fund 02 - Water and Sewer Fund
Sewer Maintenance

Utilities
Reports To: Jim Harder

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
General Services - Continued				
426-323	Gas and Oil	36,103	37,500	37,500
426-324	Welding Supplies	980	1,250	1,250
426-326	Lube, Grease, and Oil	585	1,000	1,000
426-332	Other Supplies	1,342	1,500	1,600
		<u>61,430</u>	<u>62,600</u>	<u>62,950</u>
Machinery and Equipment Maintenance				
426-411	Motor Vehicle Maintenance	9,717	7,500	7,500
426-412	Machinery Maintenance	1,950	9,000	4,000
426-413	Office Equipment Maintenance	0	0	0
426-414	Equipment Maintenance	508	1,250	1,250
426-418	Software and Hardware Maintenance	2,018	1,500	1,500
426-421	Building Maintenance	244	800	800
426-422	Rights of Way	0	0	0
426-423	Water Facilities	0	1,000	200
426-424	Sewer Facilities	11,482	22,000	22,000
426-425	Miscellaneous Repairs	0	0	0
426-429	Lift Stations	19,682	22,000	22,000
		<u>45,601</u>	<u>65,050</u>	<u>59,250</u>
Total Operating Budget		550,020	568,476	588,879
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	0	5,550
426-524	Sewer Facilities	0	155,000	0
426-529	Lift Station Improvements	0	0	0
426-530	Equipment Fund Payments	67,528	60,939	66,939
426-535	Capital Lease Purchase Payments	0	0	0
		<u>67,528</u>	<u>215,939</u>	<u>72,489</u>
Total Departmental Budget		617,548	784,415	661,368

City of Borger

Fund 02 - Water and Sewer Fund Water Production and Treatment

Superintendent: Winston Sauls

Authorized FTE's: 5.0

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
427-111	Salaries - Regular	169,174	173,085	183,719
427-112	Salaries - Overtime	4,655	7,500	4,000
427-114	Salaries - Holiday Pay	4,753	5,500	5,500
427-121	Retirement - TMRS	31,374	32,565	31,591
427-122	Social Security	2,411	2,698	2,802
427-123	Worker's Compensation	4,469	3,664	4,578
427-125	Group Insurance	30,746	32,365	34,785
		<u>247,582</u>	<u>257,377</u>	<u>266,975</u>
Contractual and Miscellaneous Services				
427-200	Sanitary Landfill	0	0	0
427-211	Postage	247	225	250
427-212	Communications	2,907	1,920	1,920
427-213	Printing	1,496	1,750	1,000
427-214	Public Notices	0	400	400
427-215	Travel	2,546	2,750	2,750
427-220	Insurances	10,885	14,495	16,726
427-231	Equipment Rental	9,750	13,500	13,500
427-251	Utilities	115,499	115,000	130,000
427-252	Dues and Subscriptions	411	500	500
427-253	Outside Professional	4,649	19,000	19,000
427-254	Special Services	14,410	17,500	17,500
427-255	Damage Claims	0	0	0
427-256	Laundry	0	150	150
427-260	Pest and Germ Control	415	500	800
427-262	Janitorial Service	0	0	0
427-271	Utilities for Wells	254,134	297,000	350,000
		<u>417,348</u>	<u>484,690</u>	<u>554,496</u>
General Services				
427-311	Agriculture	1,581	1,750	1,750
427-312	Chemical Supplies	18,261	22,000	22,000
427-313	Books and Educational	0	400	400
427-314	Office Supplies	888	1,250	1,250
427-315	Food Supplies	101	200	200
427-316	Wearing Apparel	4,256	4,250	5,500
427-317	Photo and Duplicating Supplies	0	50	50
427-318	Tools and Equipment	943	750	750
427-320	Laboratory Supplies	10,278	11,000	12,000
427-321	Janitorial Supplies	1,724	2,000	2,400

Fund 02 - Water and Sewer Fund
 Water Production and Treatment

Utilities
 Reports To: Jim Harder

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
General Services - Continued				
427-323	Gas and Oil	5,264	5,000	5,000
427-324	Welding Supplies	383	500	500
427-326	Lube, Grease, and Oil	462	750	750
427-332	Other Supplies	644	900	900
		<u>44,784</u>	<u>50,800</u>	<u>53,450</u>
Machinery and Equipment Maintenance				
427-411	Motor Vehicle Maintenance	1,186	1,900	1,900
427-412	Machinery Maintenance	1,483	2,000	1,600
427-413	Office Equipment Maintenance	0	250	250
427-414	Equipment Maintenance	902	3,750	3,750
427-418	Software and Hardware Maintenance	2,148	1,250	1,250
427-421	Building Maintenance	714	3,750	3,000
427-423	Water Facilities	27,376	34,000	34,000
427-426	Lighting Systems	0	250	250
427-433	Well Field Maintenance	17,161	87,500	50,000
		<u>50,970</u>	<u>134,650</u>	<u>96,000</u>
Total Operating Budget		760,685	927,517	970,921
Capital Outlay				
427-511	New Vehicles	0	0	0
427-512	Machinery and Equipment	0	0	0
427-513	Office Equipment	0	0	0
427-514	Other Equipment	0	0	0
427-520	Lab Equipment	0	0	0
427-521	Building Improvements	0	0	11,650
427-523	Water Facilities	0	0	0
427-530	Equipment Fund Payments	0	0	0
		<u>0</u>	<u>0</u>	<u>11,650</u>
Total Departmental Budget		760,685	927,517	982,571

City of Borger

Fund 02 - Water and Sewer Fund Wastewater Treatment

Supervisor: Jr. Hernandez

Authorized FTE's: 6.0

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
428-111	Salaries - Regular	187,867	193,446	203,478
428-112	Salaries - Overtime	14,807	15,000	15,000
428-114	Salaries - Holiday Pay	4,711	4,500	4,500
428-121	Retirement - TMRS	36,403	37,265	36,457
428-122	Social Security	2,651	3,088	3,233
428-123	Worker's Compensation	3,640	2,966	3,747
428-125	Group Insurance	39,220	41,440	44,344
		<u>289,300</u>	<u>297,705</u>	<u>310,759</u>
Contractual and Miscellaneous Services				
428-200	Sanitary Landfill	11,412	16,000	16,000
428-211	Postage	2,104	2,250	2,250
428-212	Communications	2,853	2,580	2,580
428-213	Printing	11	200	200
428-214	Public Notices	696	700	700
428-215	Travel	2,446	2,250	2,250
428-220	Insurances	5,120	7,343	5,105
428-231	Equipment Rental	0	500	500
428-251	Utilities	68,849	90,000	83,000
428-252	Dues and Subscriptions	471	650	650
428-253	Outside Professional	9,644	16,000	10,000
428-254	Special Services	16,162	22,500	20,000
428-256	Laundry	0	0	0
428-260	Pest and Germ Control	232	400	450
		<u>119,999</u>	<u>161,373</u>	<u>143,685</u>
General Services				
428-311	Agriculture	451	1,000	500
428-312	Chemical Supplies	14,599	15,000	15,500
428-313	Books and Educational	0	300	300
428-314	Office Supplies	1,002	1,500	1,700
428-315	Food Supplies	1,509	1,500	1,500
428-316	Wearing Apparel	7,559	7,750	7,750
428-317	Photo and Duplicating Supplies	26	150	150
428-318	Tools and Equipment	1,933	2,500	2,500
428-320	Laboratory Supplies	10,553	14,000	13,000
428-321	Janitorial Supplies	2,715	2,750	2,750

Fund 02 - Water and Sewer Fund
Wastewater Treatment

Utilities
Reports To: Jim Harder

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
General Services - Continued				
428-323	Gas and Oil	6,440	8,000	7,000
428-324	Welding Supplies	577	250	250
428-326	Lube, Oil, and Gas	2,388	3,000	3,000
428-332	Other Supplies	581	1,500	1,500
		<u>50,333</u>	<u>59,200</u>	<u>57,400</u>
Machinery and Equipment Maintenance				
428-411	Motor Vehicle Maintenance	1,805	1,900	1,900
428-412	Machinery Maintenance	2,897	3,000	3,000
428-413	Office Equipment Maintenance	190	500	500
428-414	Equipment Maintenance	1,858	4,800	4,800
428-418	Software and Hardware Maintenance	3,237	1,250	1,250
428-421	Building Maintenance	313	1,500	1,000
428-422	Rights of Way	0	0	0
428-423	Water Facilities	336	100	100
428-424	Sewer Facilities	38,703	30,000	35,000
428-425	Miscellaneous Repairs	0	0	0
428-426	Lighting Systems	0	100	100
428-429	Lift Stations	0	0	0
		<u>49,339</u>	<u>43,150</u>	<u>47,650</u>
Total Operating Budget		508,972	561,428	559,494
Capital Outlay				
428-511	New Vehicles	0	0	0
428-512	Machinery and Equipment	0	37,500	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	0	7,850
428-524	Sewer Facilities	0	0	0
428-530	Equipment Fund Payments	0	0	5,420
		<u>0</u>	<u>37,500</u>	<u>13,270</u>
Total Departmental Budget		508,972	598,928	572,764

City of Borger

Fund 02 - Water and Sewer Fund
Utility Director

Director: Jim Harder
 Authorized FTE's: 2.0

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
429-111	Salaries - Regular	135,843	150,847	156,837
429-113	Salaries - Seasonal and Part-time	0	0	0
429-121	Retirement - TMRS	24,015	26,398	25,643
429-122	Social Security	1,775	2,187	2,274
429-123	Worker's Compensation	284	346	333
429-125	Group Insurance	16,920	17,621	18,589
		<u>178,837</u>	<u>197,399</u>	<u>203,676</u>
Contractual and Miscellaneous Services				
429-211	Postage	216	500	500
429-212	Communications	1,986	1,524	1,524
429-213	Printing	0	150	150
429-214	Public Notices	1,922	150	150
429-215	Travel	916	2,750	2,000
429-220	Insurances	1,682	873	1,122
429-252	Dues and Subscriptions	687	800	800
429-253	Outside Professional	24	500	500
429-254	Special Services	0	100	100
		<u>7,434</u>	<u>7,347</u>	<u>6,846</u>
General Services				
429-313	Books and Educational	561	500	500
429-314	Office Supplies	832	1,000	1,000
429-316	Wearing Apparel	422	750	900
429-317	Photo and Duplicating Supplies	1,320	1,000	1,000
429-318	Tools and Equipment	441	1,500	1,500
429-321	Janitorial Supplies	0	0	0
429-323	Gas and Oil	5,255	6,000	6,000
429-332	Other Supplies	71	750	750
429-335	Engineering and Drafting Services	0	500	500
		<u>8,901</u>	<u>12,000</u>	<u>12,150</u>

Fund 02 - Water and Sewer Fund
Utility Director

Utilities

Reports To: Eddie Edwards

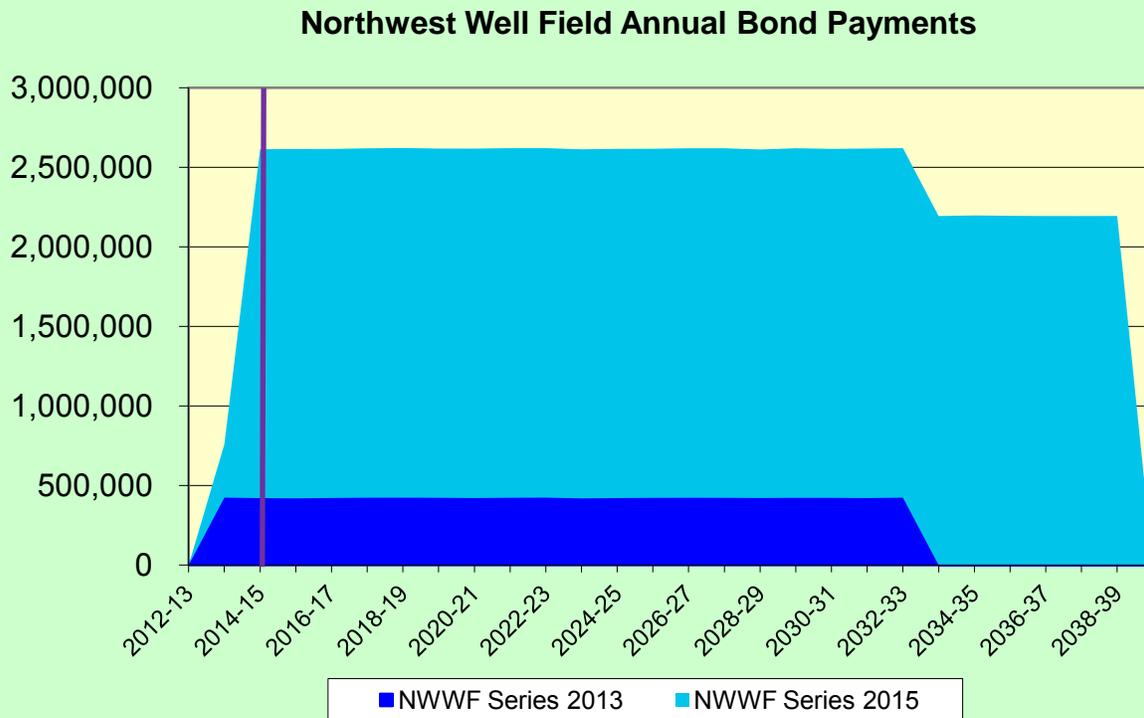
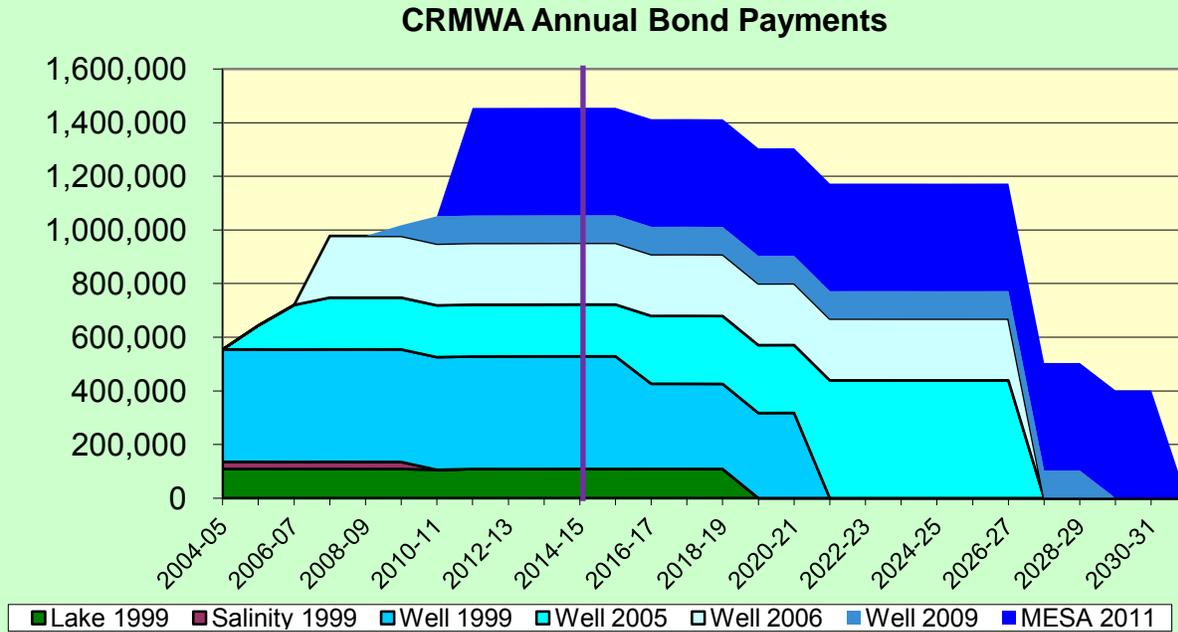
Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Machinery and Equipment Maintenance				
429-411	Motor Vehicle Maintenance	470	3,000	3,000
429-412	Machinery Maintenance	0	0	0
429-413	Office Equipment Maintenance	6,062	6,400	6,400
429-414	Equipment Maintenance	8	400	400
429-418	Software and Hardware Maintenance	2,696	1,250	1,250
		<u>9,236</u>	<u>11,050</u>	<u>11,050</u>
<hr/>				
Total Operating Budget		204,409	227,796	233,722
<hr/>				
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>
<hr/>				
Total Departmental Budget		204,409	227,796	233,722

City of Borger

Fund 02 - Water and Sewer Reserve Account Section

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
430-020	Council Projects	0	5,000	20,000
430-030	Well Field Expansion Bond Principal	0	250,000	1,040,000
430-035	Computer Network Services	53,816	84,315	84,315
430-040	Bad Debt Expense	0	0	0
430-045	Contingencies	77,198	82,500	82,500
430-047	CRMWA - Operations and Maintenance	239,104	293,864	293,864
430-048	CRMWA - Original Bond Payment	0	84,690	87,574
430-050	CRMWA - 1999 Roberts Co. Bond Payment	0	321,519	278,565
430-051	CRMWA - Pumping and Chemical	280,787	324,680	324,680
430-053	CRMWA - 2005 Roberts Co. Bond Payment	0	0	41,435
430-054	CRMWA - 2006 Roberts Co. Bond Payment	(6,564)	116,268	122,124
430-055	CRMWA - 2009 Roberts Co. Bond Payment	0	45,363	47,236
430-056	CRMWA - 2011 MESA Bond Payment	0	166,326	174,374
430-066	Transfer to General Fund for Services	750,000	1,300,000	1,000,000
430-068	W/S Capital Infrastructure	30,738	223,606	0
430-080	Depreciation	1,020,463	0	0
430-090	Amortization	8,337	0	0
430-095	Interest Expense	445,015	1,040,400	2,117,026
430-421	City Hall Building Maintenance	9,213	25,000	25,000
430-530	Equipment Fund Payments	0	13,547	13,547
		2,908,107	4,377,078	5,752,240
Total Departmental Budget		2,908,107	4,377,078	5,752,240

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 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
Personnel Services				
431-111	Salaries - Regular	58,198	85,902	91,079
431-112	Salaries - Overtime	3,625	3,500	3,500
431-121	Retirement - TMRS	10,834	15,645	15,464
431-122	Social Security	1,490	1,296	1,371
431-123	Worker's Compensation	123	205	201
431-125	Group Insurance	8,039	14,172	15,261
		<u>82,310</u>	<u>120,720</u>	<u>126,876</u>
Contractual and Miscellaneous Services				
431-211	Postage	293	750	800
431-212	Communications	2,329	2,250	1,500
431-213	Printing	0	300	300
431-215	Travel	37	2,250	1,800
431-220	Insurances	203	462	450
431-253	Outside Professional	26,236	40,000	21,000
431-254	Special Services	1,800	1,500	3,600
		<u>30,897</u>	<u>47,512</u>	<u>29,450</u>
General Services				
431-314	Office Supplies	2,574	3,500	3,600
431-316	Wearing Apparel	0	50	75
431-317	Photo and Duplicating	75	200	150
431-318	Tools and Equipment	0	0	0
431-332	Other Supplies	345	1,000	750
		<u>2,994</u>	<u>4,750</u>	<u>4,575</u>
Machinery and Equipment Maintenance				
431-413	Office Equipment Maintenance	225	400	900
431-414	Equipment Maintenance	0	25	75
431-418	Software and Hardware Maintenance	13,929	13,190	13,674
		<u>14,154</u>	<u>13,615</u>	<u>14,649</u>
Total Operating Budget		130,356	186,597	175,550
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 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
<hr/>				
	Total Departmental Budget	130,356	186,597	175,550
	Adjustments to reflect Period 13 adjustments in actual and estimated ending fund balances for budget purposes	0	(300,000)	0
<hr/>				
	Ending Fund Balance	6,751,204	Estimated 6,451,204	Estimated 4,784,012

City of Borger

Fund 03 - Tourism Fund Non- Departmental

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
	Beginning Fund Balance	257,244	415,247	600,000
	Revenues			
30010	Revenue and Deposits	0	0	0
31110	Transfers from Hotel and Motel Fund	201,722	149,200	211,500
31408	Interest from Investments	224	300	300
31810	Nature Trail Reimbursement	0	0	0
		<u>201,946</u>	<u>149,500</u>	<u>211,800</u>
	Expenditures			
	Projects			
400-254	Special Services	30,293	25,000	0
400-795	Advertising Services	1,844	30,000	6,000
400-800	Main Street Walk Through Project	0	0	0
400-803	911 Memorial Project	0	50,000	50,000
400-805	Pump Jack Project	0	5,000	5,800
400-815	Christmas Decorations	2,253	25,000	0
400-816	Multi-Purpose Events Center	2,719	50,000	50,000
400-817	Main Street Gazebo Project	0	0	0
400-850	Sports Complex Maintenance	6,834	52,300	100,000
		<u>43,943</u>	<u>237,300</u>	<u>211,800</u>
	Total Projects	43,943	237,300	211,800
	Total Fund Expenditures	43,943	237,300	211,800
	Adjustments to reflect Period 13 adjustments in actual and estimated ending fund balances for budget purposes	0	272,553	0
	Ending Fund Balance	Audited 415,247	Estimated 600,000	Estimated 600,000

Fund 05 - Tub Grinder Fund
Tub Grinder Operations

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
	Beginning Fund Balance	70,279	0	0
	Revenues			
30010	Revenue & Deposits	4,875	0	0
31408	Interest from Investments	27	0	0
31410	Tub Grinder Fees	0	0	0
		<u>4,902</u>	0	0
	Expenditures			
	General Services			
414-215	Travel	0	0	0
414-231	Land & Equipment Rental	0	0	0
414-318	Tools and Equipment	127	0	0
414-323	Gas and Oil	0	0	0
414-332	Other Supplies	(14,109)	0	0
		<u>(13,982)</u>	0	0
	Machinery and Equipment Maintenance			
414-412	Machinery Maintenance	263	0	0
		<u>263</u>	0	0
	Total Operating Budget	(13,719)	0	0
	Capital Outlay			
414-514	Other Equipment	88,901	0	0
		<u>88,901</u>	0	0
	Total Fund Budget	75,182	0	0
	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 09 - Parks, Recreation and Special Projects Projects

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
	Beginning Fund Balance	40,035	64,999	57,099
Revenues				
30010	Revenue and Deposits	33,078	32,000	32,000
31408	Interest from Investments	68	100	100
31419	Donations	10	0	0
		<u>33,156</u>	<u>32,100</u>	<u>32,100</u>
Expenditures				
Projects				
400-800	Expenditures	0	0	0
409-800	North Hughes-Pitts Park	0	0	0
409-805	Agnes Howe Youth Projects	2,615	35,000	18,000
409-806	Huber Park Baseball Field	0	0	67,500
409-810	Golf Course Tree Farm	1,218	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	1,955	50,000	0
409-850	Park Maintenance Equipment	2,405	0	0
409-871	Splash Park Landscaping	0	0	0
		<u>8,192</u>	<u>85,000</u>	<u>85,500</u>
Total Fund Budget		8,192	85,000	85,500
Adjustments to reflect Period 13 adjustments in actual and estimated ending fund balances for budget purposes		0	45,000	0
Ending Fund Balance		Audited 64,999	Estimated 57,099	Estimated 3,699

Fund 29 - Police Club 100 Fund
Police Department

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
	Beginning Fund Balance	12,363	12,429	0
Revenues				
30010	Revenue and Deposits	54	0	0
31408	Interest from Investments	13	12	0
31422	Child Identification Program	0	0	0
		<u>66</u>	<u>12</u>	<u>0</u>
Expenditures				
400-800	Expenditures	0	10,000	0
Total Fund Budget				
		0	10,000	0
Adjustments to reflect Period 13 adjustments in actual and estimated ending fund balances for budget purposes				
		0	(2,441)	0
Ending Fund Balance				
		Audited 12,429	Estimated 0	Estimated 0

City of Borger

Fund 31 - Fire Training Fund Fire Department

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
	Beginning Fund Balance	8,655	16,195	25,307
Revenues				
30010	Revenue and Deposits	25,162	12,000	12,000
31408	Interest from Investments	2	0	0
		<u>25,164</u>	<u>12,000</u>	<u>12,000</u>
Expenditures				
400-800	Expenditures	0	0	0
405-215	Travel	0	0	0
405-236	Staff Training	16,232	25,000	25,000
405-332	Other Supplies	1,392	0	0
405-421	Building Maintenance	0	0	0
405-514	Other Equipment	0	0	0
	Total Fund Budget	<u>17,624</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	22,112	0
	Ending Fund Balance	Audited 16,195	Estimated 25,307	Estimated 12,307

Fund 32 - Police Grants Fund
Police Department

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
	Beginning Fund Balance	14	131	0
	Revenues			
31408	Interest from Investments	117	0	0
31420	Underage Alcohol Grant	0	0	0
31421	Police Education Grant	0	0	0
31422	Tobacco Grant	0	0	0
31423	Click-it or Ticket Grant	0	0	0
31424	911 Equipment Grant	0	0	0
31425	School Resource Officer Grant	0	0	0
31426	Grant for Police Equipment	0	0	0
31428	JAG Grant	0	0	0
		<u>117</u>	<u>0</u>	<u>0</u>
	Expenditures			
	Contractual and Miscellaneous Services			
411-242	State Grant for Police Education	0	0	0
411-244	State Tobacco Grant Expenses	0	0	0
411-252	Dues & Subscriptions	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
	General Services			
411-316	Wearing Apparel	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
	Total Operating Budget	0	0	0
	Capital Outlay			
411-511	New & Used Vehicles	0	0	0
411-514	Other Equipment	0	0	0
411-518	911 Equipment	0	0	0
411-519	State Grant for Police Equipment	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
	Total Fund Budget	0	0	0
	Adjustments to reflect Period 13 adjustments in actual and estimated ending fund balances for budget purposes	0	(131)	0
	Ending Fund Balance	Audited 131	Estimated 0	Estimated 0

City of Borger

Fund 35 - Emergency Operations Fund Emergency Operations

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
	Beginning Fund Balance	3,131	3,131	3,131
	Revenues			
30010	Revenue and Deposits	0	0	0
31408	Interest from Investments	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
	Expenditures			
	General Services			
432-332	Other Supplies	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
	Machinery & Equipment Maintenance			
432-418	Software and Hardware Maintenance	0	0	0
	Total Fund Budget	<u>0</u>	<u>0</u>	<u>0</u>
	Adjustments to reflect Period 13 adjustments in actual and estimated ending fund balances for budget purposes	0	0	0
	Ending Fund Balance	Audited 3,131	Estimated 3,131	Estimated 3,131

Fund 40 - Municipal Court Building Security Fund
Municipal Court

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
	Beginning Fund Balance	43,932	48,743	51,343
Revenues				
30010	Revenue and Deposits	4,765	4,500	4,500
31408	Interest from Investments	46	100	100
		<u>4,811</u>	<u>4,600</u>	<u>4,600</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	40,000	50,000
Total Fund Budget		<u>0</u>	<u>40,000</u>	<u>50,000</u>
Adjustments to reflect Period 13 adjustments in actual and estimated ending fund balances for budget purposes		0	38,000	0
Ending Fund Balance		Audited 48,743	Estimated 51,343	Estimated 5,943

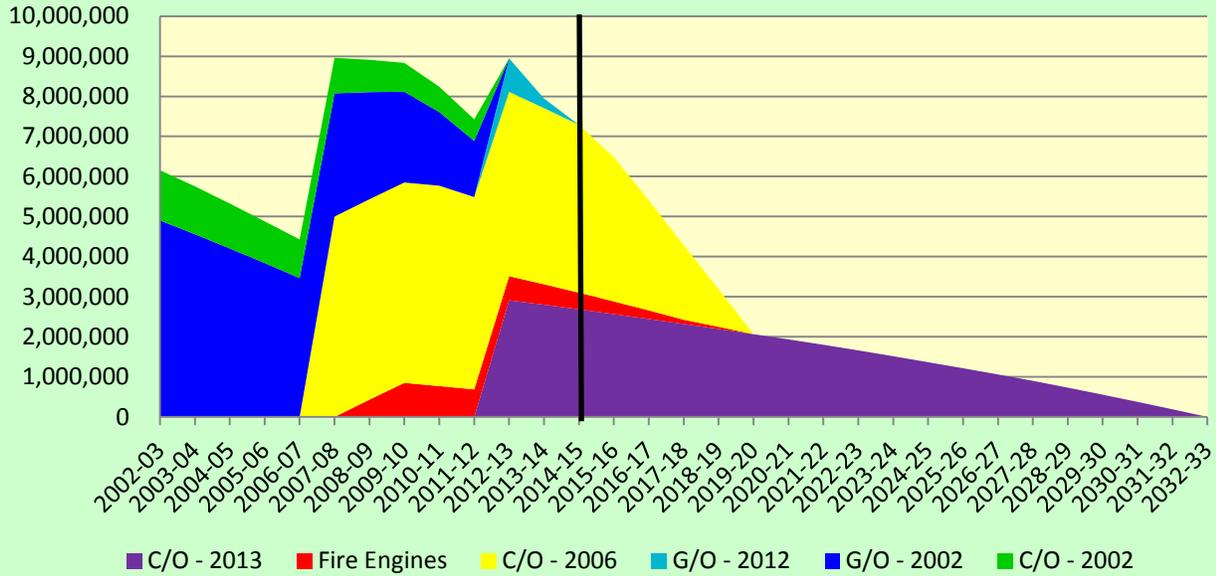
City of Borger

Fund 45 - Interest & Sinking Fund Bond Payments

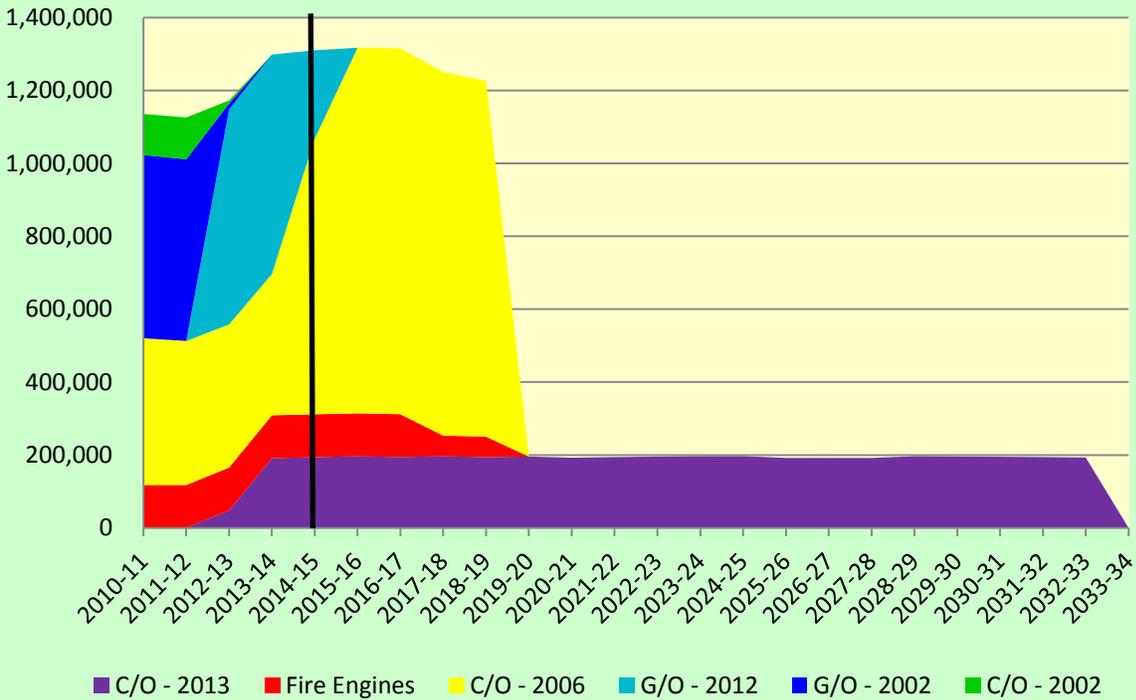
Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
	Beginning Fund Balance	402,107	388,128	268,268
Revenues				
31001	Ad Valorem Interest and Sinking Fund Tax	1,100,809	1,143,133	1,120,798
31002	Delinquent Interest and Sinking Fund Taxes	41,987	29,000	30,000
31003	Penalty and Interest	28,555	20,000	20,000
31408	Interest on Investments	1,931	1,500	1,500
		<u>1,173,282</u>	<u>1,193,633</u>	<u>1,172,298</u>
Bond Payments				
400-095	Bond Interest Expense	0	0	263,100
400-254	Bank Service Charges	1,667	1,236	2,400
400-800	G/O 1995 (Transfer Station) - Payoff 2010	0	0	0
400-810	GO 2002 (92 W/S Ref. Bonds) - Refunded	16,751	0	0
400-820	C/O 2002 (W/S Cap. Projects) - Refunded	8,153	0	0
400-830	C/O 2006 (Cap. Projects) - Payoff 2019	405,475	401,250	585,000
400-840	G/O 2012 (Refunding) - Payoff 2015	589,538	602,160	240,000
400-850	C/O 2013 (Cap. Projects) - Payoff 2032	47,979	191,150	115,000
		<u>1,069,564</u>	<u>1,195,796</u>	<u>1,205,500</u>
Lease Purchase Payments				
405-095	Capital Lease Interest Expense	0	0	18,620
405-535	Capital Lease Purchase Payments	117,697	117,697	99,077
		<u>117,697</u>	<u>117,697</u>	<u>117,697</u>
Total Fund Budget		<u>1,187,261</u>	<u>1,313,493</u>	<u>1,323,197</u>
Adjustments to reflect Period 13 adjustments in actual and estimated ending fund balances for budget purposes				
		0	0	0
Ending Fund Balance		Audited 388,128	Estimated 268,268	Estimated 117,369

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 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
	Beginning Fund Balance	1,725	2,495	2,795
	Revenues			
30010	Revenue and Deposits	6,353	6,000	6,000
31408	Interest from Investments	7	10	10
		<u>6,360</u>	<u>6,010</u>	<u>6,010</u>
	Expenditures			
	Contractual and Miscellaneous			
419-275	Collection Fee Charges	165	185	185
		<u>165</u>	<u>185</u>	<u>185</u>
	Machinery and Equipment Maintenance			
419-414	Equipment Maintenance	2,288	2,300	2,300
419-418	Software and Hardware Maintenance	3,137	3,525	3,525
		<u>5,425</u>	<u>5,825</u>	<u>5,825</u>
	Capital Outlay			
419-513	Office Equipment	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
	Total Fund Budget	5,590	6,010	6,010
	Adjustments to reflect Period 13 adjustments in actual and estimated ending fund balances for budget purposes	0	300	0
	Ending Fund Balance	Audited 2,495	Estimated 2,795	Estimated 2,795

Fund 51 - Water/Sewer Construction Fund
Utilities Construction

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
	Beginning Fund Balance	0	523,779	33,396,629
Revenues				
30100	Interest Income	0	206,656	0
31408	Interest from Investments	0	1,750	30,000
31500	Bond Proceeds	0	38,250,000	0
31699	W/S Fund Transfers In	523,779	0	0
		<u>523,779</u>	<u>38,458,406</u>	<u>30,000</u>
Expenditures				
Other Capital Expenses				
400-700	Transfer Out	0	335,556	0
451-820	Paint Storage Tanks	0	0	0
451-821	Sid Richardson Water Line	0	0	0
451-822	Fairlanes Lift Station	0	0	0
451-823	Refurbish Lift Stations	0	0	0
451-824	Agrium Effluent Pipeline	0	0	0
451-825	Emergency Service Radios	0	0	0
451-826	Huber Park Restrooms	0	0	0
451-827	New Well Field	0	5,250,000	29,150,000
		<u>0</u>	<u>5,585,556</u>	<u>29,150,000</u>
Total Fund Budget		0	5,585,556	29,150,000
Adjustments to reflect Period 13 adjustments in actual and estimated ending fund balances for budget purposes		0	0	0
Ending Fund Balance		Audited 523,779	Estimated 33,396,629	Estimated 4,276,629

City of Borger

Fund 52 - Capital Construction Fund Governmental Construction

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
	Beginning Fund Balance	0	1,289,292	2,439,000
Revenues				
30010	Revenue and Deposits	3,009,596	0	0
31408	Interest from Investments	829	500	1,000
		<u>3,010,425</u>	<u>500</u>	<u>1,000</u>
Expenditures				
Other Capital Expenses				
400-710	Transfer In	0	(1,600,000)	0
452-850	Roosevelt Street - 2013	1,295,181	28,454	0
452-851	Austin Street Drainage - 2013	46,711	353,400	0
452-852	Fire Station Renovations - 2014	0	792,000	1,700,000
452-853	Service Center Addition - 2013	13,070	47,800	0
452-854	Police Station	30,998	0	740,000
452-855	Mobile EOC Building/Parking Lot	5,760	76,740	0
452-856	JPYC Improvements - 2013	252,942	9,600	0
452-857	Concrete Railroad Crossings - 2013	76,471	0	0
		<u>1,721,133</u>	<u>(292,006)</u>	<u>2,440,000</u>
Total Fund Budget		1,721,133	(292,006)	2,440,000
Adjustments to reflect Period 13 adjustments in actual and estimated ending fund balances for budget purposes				
		0	857,202	0
Ending Fund Balance		Audited 1,289,292	Estimated 2,439,000	Estimated 0

Fund 59 - Hotel and Motel Occupancy Fund
Tourism Contracts

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
	Beginning Fund Balance	0	0	0
Revenues				
30010	Revenue and Deposits	335,375	280,000	350,000
31408	Interest from Investments	0	0	0
		<u>335,375</u>	<u>280,000</u>	<u>350,000</u>
Expenditures				
400-705	Transfer to Tourism Fund	201,723	149,200	211,500
400-800	Borger Chamber of Commerce	96,761	100,000	100,000
400-805	Friends of the Hutchinson County Museum	20,123	16,800	21,000
400-810	Tri-City Concert Association	16,769	14,000	17,500
Total Fund Budget		<u>335,375</u>	<u>280,000</u>	<u>350,000</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 65 - Equipment Fund Capital Equipment

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
	Beginning Fund Balance	149,299	217,216	63,886
	Revenues			
30003	Animal Control	9,452	9,453	21,646
30005	Fire Department	76,602	93,047	101,619
30006	Fire Prevention	0	0	11,786
30007	Code Enforcement	2,822	2,754	6,297
30008	EOC/IT	0	0	11,817
30009	Park Department	16,311	10,794	26,908
30010	Planning & Zoning	0	0	5,420
30011	Police Department	125,897	150,978	157,203
30012	Public Works	22,331	22,008	22,008
30014	Refuse Collection	93,768	131,947	123,125
30015	Street Department	53,599	73,831	64,887
30016	Johnson Park Youth Center	16,292	6,039	6,039
30020	Transfer Station	32,603	32,604	42,725
30021	Vehicle Service Center	8,677	4,308	6,080
30022	G/F Reserve	0	13,547	13,547
30023	Building Standards	36,167	36,593	36,573
30024	Customer Service	4,704	20,454	8,412
30025	Water Maintenance	56,487	41,847	41,847
30026	Sewer Maintenance	67,528	60,939	66,939
30027	Water P&T	0	0	0
30028	Wastewater C&T	0	0	5,420
30030	W/S Reserve	0	13,547	13,547
31408	Interest from Investments	198	500	500
31440	Insurance Claims	0	0	0
		<u>623,439</u>	<u>725,190</u>	<u>794,345</u>
	Transfers			
400-710	Transfers In from other Funds	0	0	0
	Expenditures			
403-511	New and Used Vehicles	0	0	45,000
405-511	New and Used Vehicles	121,226	105,000	54,000
405-512	Machinery and Equipment	0	0	0
405-514	Other Equipment	0	0	55,000
406-511	New and Used Vehicles	0	0	43,500
407-511	New and Used Vehicles	0	0	0
407-514	Other Equipment	10,200	0	10,000
408-514	Other Equipment	0	0	0

Fund 65 - Equipment Fund
Capital Equipment

Account	Description	Actual 2012 - 2013	Budgeted 2013 - 2014	Adopted 2014 - 2015
409-511	New & Used Vehicles	0	0	20,000
409-512	Machinery and Equipment	0	0	30,000
409-514	Other Equipment	39,968	8,500	15,000
410-511	New & Used Vehicles	0	0	20,000
411-511	New & Used Vehicles	135,351	162,520	120,000
411-512	Machinery and Equipment	0	0	0
411-514	Other Equipment	0	0	44,000
412-511	New & Used Vehicles	48,680	0	0
412-512	Machinery and Equipment	0	0	0
412-514	Other Equipment	0	0	0
414-511	New & Used Vehicles	0	164,000	0
414-512	Machinery and Equipment	0	0	0
414-514	Other Equipment	95,584	100,000	50,000
415-511	New & Used Vehicles	17,590	0	25,000
415-512	Machinery and Equipment	0	145,800	55,000
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	0	17,500	20,000
420-512	Machinery and Equipment	0	0	0
421-511	New & Used Vehicles	0	0	0
421-514	Other Equipment	0	0	5,000
423-511	New & Used Vehicles	0	0	0
423-512	Machinery and Equipment	39,000	21,000	0
424-511	New & Used Vehicles	0	31,200	0
424-514	Other Equipment	0	123,000	100,000
425-511	New & Used Vehicles	47,923	0	0
425-512	Machinery and Equipment	0	0	0
426-511	New & Used Vehicles	0	0	22,000
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	0	20,000
		555,522	878,520	753,500
Total Fund Expenditures		555,522	878,520	753,500
Adjustments to reflect Period 13 adjustments in actual and estimated ending fund balances for budget purposes		0	0	0
Ending Fund Balance		Audited 217,216	Estimated 63,886	Estimated 104,731