

City of Brownsville
Budget Year: 2016-2017

Budgeted
Expenditures & Resources
Tax Rate Calculation
2016-2017

	Taxes 2013-2014	Taxes 2014-2015	Taxes 2015-2016	FUND	Total Resources	Total Expenditures	Unappropriated Ending Balance	Taxes Needed To Balance	
1	\$541,301	\$564,064	\$590,819	100 GENERAL	\$1,197,265	\$1,155,775	\$41,490	\$619,980	1
2	\$0	\$0	\$0	200 WATER	\$648,350	\$613,750	\$26,050	\$0	2
3	\$0	\$0	\$0	210 SEWER	\$586,150	\$486,925	\$90,075	\$0	3
4	\$0	\$0	\$0	300 STREETS & DRAINAGE	\$383,600	\$351,600	\$32,000	\$0	4
5	\$0	\$0	\$0	400 DEBT SERVICE	\$0	\$0	\$0	\$0	5
6	\$0	\$0	\$0	600 HOUSING REHABILITATION	\$199,875	\$0	\$199,875	\$0	6
7	\$0	\$0	\$0	850 CEMETERY TRUST	\$68,025	\$0	\$68,025	\$0	7
8	\$0	\$0	\$0	905 SEWER CONSTRUCTION	\$0	\$0	\$0	\$0	8
9	\$0	\$0	\$0	800 LIBRARY TRUST	\$5,931	\$0	\$5,931	\$0	9
10	\$0	\$0	\$0	750 BIKEWAY/FOOTPATH	\$38,398	\$0	\$38,398	\$0	10
11	\$0	\$0	\$0	700 WATER SDC	\$74,145	\$0	\$74,145	\$0	11
12	\$0	\$0	\$0	500 BUILDING & EQUIPMENT	\$401,500	\$0	\$401,500	\$0	12
13	\$0	\$0	\$0	875 TRANSIENT ROOM TAX	\$4,400	\$3,800	\$600	\$0	13
14	\$0	\$0	\$0	916 COMMUNITY PROJECTS	\$156,500	\$35,000	\$121,500	\$0	14
15	\$0	\$0	\$0	550 WATER SYSTEM RESERVE	\$59,229	\$0	\$59,229	\$0	15
16	\$0	\$0	\$0	911 LAND ACQUISITION	\$9,972	\$0	\$9,972	\$0	16
17	\$54,928	\$54,928	\$54,928	450 WATER BOND	\$85,003	\$54,927	\$30,076	\$54,927	17
18	\$263,892	\$200,000	\$180,000	460 SEWER BOND	\$376,175	\$354,175	\$22,000	\$200,000	18
19	\$0	\$0	\$0	730 STORMWATER SDC	\$53,126	\$0	\$53,126	\$0	19
20	\$0	\$0	\$0	720 SEWER SDC	\$273,965	\$0	\$173,965	\$0	20
21	\$860,121	\$818,992	\$825,747	TOTAL	\$4,621,609	\$3,055,952	\$1,447,957		21
22				Tax Needed for Water Bonded Debt				\$54,927	22
23				Levy Needed for Water Bonded Debt				\$58,387	23
24				Tax Rate for Water Bonded Debt					24
25				Tax Needed for Sewer Bonded Debt				\$189,175	25
26				Levy Needed for Sewer Bonded Debt				\$201,093	26
27				Tax Rate for Sewer Bonded Debt					27
28	Estimated Levy Using Permanent Rate (Most Current Levy + 3%)				\$661,665	General Fund Taxes to Balance		\$619,980	28
29	Minus Uncollectable Taxes (6.3%)				\$619,980	Difference		\$41,685	29
30	Taxes Available for General Fund (Estimated)				\$619,980	Levy Full Permanent Tax Rate		6.9597	30

RESOURCES
General Fund
(100 000)

City of Brownsville

	Historical Data			RESOURCE DESCRIPTION	Budget Year: 2016-2017			
	2013-2014	2014-2015	Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				BEGINNING FUND BALANCE				
1	\$558,227	\$591,964	\$510,000	411 BEGINNING CASH BALANCE	\$435,130	\$435,130	\$435,130	1
2	\$26,517	\$31,533	\$25,000	413 PRIOR TAXES	\$25,000	\$25,000	\$25,000	2
3	\$4,358	\$12,301	\$3,500	414 INTEREST	\$3,500	\$3,500	\$3,500	3
4								4
5				OTHER RESOURCES				5
6	\$15,287	\$16,018	\$14,500	421 STATE REVENUE SHARING	\$14,500	\$14,500	\$14,500	6
7	\$23,308	\$21,956	\$21,500	422 STATE LIQUOR TAX	\$21,500	\$21,500	\$21,500	7
8	\$2,273	\$2,244	\$2,100	423 STATE CIGARETTE TAX	\$2,100	\$2,100	\$2,100	8
9				911 STATE REQUIREMENT (*)				9
10	\$9,551	\$8,979	\$9,100	432 NW NATURAL GAS FRANCHISE	\$9,000	\$9,000	\$9,000	10
11	\$7,498	\$6,752	\$7,200	434 CENTURY LINK FRANCHISE	\$7,000	\$7,000	\$7,000	11
12	\$27,545	\$29,366	\$8,500	441 BUILDING PERMIT FEES	\$14,000	\$14,000	\$14,000	12
13	\$560	\$750	\$500	442 CITY HALL RENTAL	\$500	\$500	\$500	13
14	\$150	\$30	\$100	443 KIRK ROOM RENTAL	\$100	\$100	\$100	14
15	\$19,086	\$9,673	\$14,500	444 PARK RENTAL FEES	\$13,500	\$13,500	\$13,500	15
16	\$875	\$585	\$800	445 COMMUNITY ROOM RENTAL	\$650	\$650	\$650	16
17	\$0	\$2,268	\$100	446 PLANNING & LAND USE FEES	\$1,000	\$1,000	\$1,000	17
18	\$2,865	\$2,987	\$2,500	447 LIBRARY FINES & FEES	\$2,500	\$2,500	\$2,500	18
19	\$4,645	\$1,684	\$1,000	448 LIEN SEARCH FEES	\$1,200	\$1,200	\$1,200	19
20	\$23,103	\$19,498	\$20,000	449 COURT FINES & FEES	\$18,500	\$18,500	\$18,500	20
21	\$75	\$78	\$60	452 CEMETERY TRUST INTEREST	\$60	\$60	\$60	21
22	\$245	\$245	\$245	454 LAND LEASE FEES	\$245	\$245	\$245	22
23	\$43,937	\$14,855	\$5,500	456 MISCELLANEOUS	\$6,000	\$6,000	\$6,000	23
24	\$0	\$1,000	\$1,000	470 GRANTS	\$1,000	\$1,000	\$1,000	24
25				<i>Transfers</i>				25
26	\$770,030		\$647,705	Total resources - No Taxes	\$576,985	\$576,985	\$576,985	26
27			\$590,819	Taxes necessary to balance	\$619,980	\$619,980	\$619,980	27
28				Taxes collected in year levied				28
29	\$770,030	\$774,766	\$1,238,524	TOTAL RESOURCES	\$1,196,965	\$1,196,965	\$1,196,965	29

	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2016-2017			
	2013-2014	2014-2015	Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	77,090.00	\$80,566	\$110,000	510 SALARIES	\$114,950	\$114,950	\$114,950	1
2	62,419.00	\$65,142	\$80,000	540 BENEFITS	\$83,600	\$83,600	\$83,600	2
3	\$139,509	\$145,708	\$190,000	TOTAL PERSONNEL SERVICES	\$198,550	\$198,550	\$198,550	3
4				Materials & Services				4
5	\$126	\$130	\$250	611 FILING FEES	\$250	\$250	\$250	5
6	\$0	\$80	\$250	612 RECORDING FEES	\$200	\$200	\$200	6
7	\$1,910	\$0	\$2,400	613 AUDIT FEES	\$2,200	\$2,200	\$2,200	7
8	\$0	\$0	\$200	614 EASEMENT FEES	\$100	\$100	\$100	8
9	\$620	\$472	\$750	619 MISC. [REFUNDS & REIMBURSE]	\$800	\$800	\$800	9
10	\$0	\$113	\$300	621 ELECTION ADVERTISEMENT	\$300	\$300	\$300	10
11	\$302	\$457	\$500	623 BUDGET ADVERTISEMENT	\$500	\$500	\$500	11
12	\$129	\$734	\$300	624 PUBLIC HEARINGS	\$300	\$300	\$300	12
13	\$0	\$0	\$500	625 BIDS	\$300	\$300	\$300	13
14	\$945	\$1,077	\$1,500	626 GENERAL ADVERTISEMENTS	\$1,250	\$1,250	\$1,250	14
15	\$2,986	\$7,290	\$5,000	627 LEGAL	\$5,000	\$5,000	\$5,000	15
16	\$239	\$415	\$2,600	629 MISC. [2011: COMP. SOFTWARE & HARDWARE]	\$2,200	\$2,200	\$2,200	16
17	\$2,241	\$2,500	\$2,600	639 MISC. [2011: SERVICE CONTRACTS]	\$2,800	\$2,800	\$2,800	17
18	\$1,724	\$1,316	\$2,200	665 OFFICE SUPPLIES	\$2,450	\$2,450	\$2,450	18
19	\$142	\$0	\$500	666 COMPUTER SUPPLIES	\$500	\$500	\$500	19
20	\$869	\$920	\$1,200	667 POSTAGE	\$1,200	\$1,200	\$1,200	20
21	\$0	\$0	\$250	668 COPIER SUPPLIES	\$250	\$250	\$250	21
22	\$4,309	\$4,859	\$5,200	671 DUES & ANNUAL FEES	\$5,400	\$5,400	\$5,400	22
23	\$232	\$90	\$350	672 PUBLICATIONS (books; magazines etc.)	\$350	\$350	\$350	23
24	\$685	\$0	\$1,500	673 ORS REVISIONS/MAPS	\$1,200	\$1,200	\$1,200	24
25	\$3,768	\$4,057	\$5,000	674 CONFERENCES & MEETINGS	\$5,250	\$5,250	\$5,250	25
26	\$2,150	\$2,669	\$5,000	675 ECONOMIC DEVELOPMENT	\$7,500	\$7,500	\$7,500	26
27	\$0	\$235	\$3,000	677 HRB/PLANNING COM/GIS/EPC	\$3,000	\$3,000	\$3,000	27
28	\$23,377	\$27,414	\$41,350	TOTAL MATERIALS AND SERVICES	\$43,300	\$43,300	\$43,300	28
29				Capital Outlay				29
30	\$150	\$1,352	\$10,000	831 SOFTWARE/HARDWARE	\$10,000	\$10,000	\$10,000	30
31	\$150	\$1,352	\$10,000	TOTAL CAPITAL OUTLAY	\$10,000	\$10,000	\$10,000	31
32	\$0	\$0	\$36,000	950 GENERAL OPERATING CONTINGENCY	\$37,700	\$37,700	\$37,700	32
33	\$163,036	\$174,474	\$277,350	TOTAL EXPENDITURES (100.010)	\$289,550	\$289,550	\$289,550	33

	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2016-2017			
	2013-2014	2014-2015	Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$16,108	\$11,108	\$18,500	510 SALARIES	\$19,350	\$19,350	\$19,350	1
2	\$450	\$1,299	\$2,000	520 EXTRA HELP	\$2,100	\$2,100	\$2,100	2
3	\$2,609	\$2,361	\$3,400	540 BENEFITS	\$3,550	\$3,550	\$3,550	3
4	\$19,167	\$14,768	\$23,900	TOTAL Personnel SERVICES	\$25,000	\$25,000	\$25,000	4
5				Materials & Services				5
6	\$562	\$469	\$3,000	645 SERVICE CONTRACTS	\$2,000	\$2,000	\$2,000	6
7	\$2,500	\$2,500	\$8,000	649 CLRC CONTRACT	\$8,000	\$8,000	\$8,000	7
8	\$1,725	\$1,607	\$2,600	653 PORTABLE TOILETS RENTAL	\$2,500	\$2,500	\$2,500	8
9	\$0	\$0	\$2,000	655 GRAVEL/ASPHALT	\$2,000	\$2,000	\$2,000	9
10	\$347	\$533	\$1,000	659 MISC. [*]	\$1,000	\$1,000	\$1,000	10
11	\$328	\$500	\$500	661 OPERATING SUPPLIES	\$500	\$500	\$500	11
12	\$116	\$199	\$500	663 CLEANING SUPPLIES	\$500	\$500	\$500	12
13	\$2,734	\$2,195	\$3,500	664 RESTROOM SUPPLIES	\$3,800	\$3,800	\$3,800	13
14	\$4,126	\$1,214	\$4,500	669 SUPPLIES	\$4,500	\$4,500	\$4,500	14
15	\$4,954	\$8,115	\$8,500	691 ELECTRICITY	\$9,200	\$9,200	\$9,200	15
16	\$12,580	\$11,652	\$15,000	720 BUILDINGS, GROUNDS & TREES	\$15,000	\$15,000	\$15,000	16
17	\$130	\$250	\$1,000	730 EQUIPMENT RENTAL	\$1,000	\$1,000	\$1,000	17
18	\$30,102	\$29,234	\$50,100	TOTAL MATERIALS AND SERVICES	\$50,000	\$50,000	\$50,000	18
				Capital Outlay				
19	\$3,150	\$0	\$45,000	810 PARK/PLAYGROUND EQUIPMENT	\$55,000	\$55,000	\$55,000	19
20	\$7,800	\$18,946	\$20,000	816 BUILDINGS - REPAIR	\$20,000	\$20,000	\$20,000	20
21	\$7,255	\$200	\$5,000	876 EQUIPMENT NEW & REPLACEMENT	\$10,000	\$10,000	\$10,000	21
22	\$18,205	\$19,146	\$70,000	TOTAL CAPITAL OUTLAY	\$85,000	\$85,000	\$85,000	22
23	\$0	\$0	\$21,600	950 GENERAL OPERATING CONTINGENCY	\$24,000	\$24,000	\$24,000	23
24	\$67,474	\$63,148	\$165,600	TOTAL EXPENDITURES (100.020)	\$184,000	\$184,000	\$184,000	24

	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2016-2017			
			Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2013-2014	2014-2015						
				Materials & Services				
1	\$4,658	\$2,839	\$6,000	691 ELECTRICITY	\$4,200	\$4,200	\$4,200	1
2	\$627	\$866	\$4,200	694 HEATING	\$2,500	\$2,500	\$2,500	2
3	\$5,285	\$3,705	\$10,200	TOTAL MATERIALS AND SUPPLIES	\$6,700	\$6,700	\$6,700	3
				Capital Outlay				
4	\$5,285	\$3,705	\$10,200	TOTAL EXPENDITURES (100.030)	\$6,700	\$6,700	\$6,700	4

	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2016-2017			
	2013-2014	2014-2015	Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$32,065	\$34,250	\$48,000	510 SALARIES	\$50,160	\$50,160	\$50,160	1
2	\$350	\$0	\$3,200	520 EXTRA HELP	\$3,200	\$3,200	\$3,200	2
3	\$7,141	\$7,593	\$10,000	540 BENEFITS	\$10,450	\$10,450	\$10,450	3
4	\$39,556	\$41,843	\$61,200	TOTAL PERSONNEL SERVICES	\$63,810	\$63,810	\$63,810	4
5				Materials & Services				5
6	\$1,899	\$1,962	\$2,500	645 SERVICE CONTRACT (Furnace & Follet)	\$2,800	\$2,800	\$2,800	6
7	\$0	-\$24	\$450	649 ALARM MONITORING	\$450	\$450	\$450	7
8	\$7,282	\$7,441	\$7,500	651 BOOKS	\$7,500	\$7,500	\$7,500	8
9	\$769	\$748	\$1,200	662 BOOK PROCESSING MATERIALS	\$1,200	\$1,200	\$1,200	9
10	\$5	\$46	\$300	663 CLEANING SUPPLIES	\$300	\$300	\$300	10
11	\$179	\$250	\$250	665 OFFICE SUPPLIES	\$300	\$300	\$300	11
12	\$329	\$143	\$350	666 COMPUTER SUPPLIES	\$350	\$350	\$350	12
13	\$60	\$60	\$100	667 POSTAGE	\$100	\$100	\$100	13
14	\$0	\$42	\$100	668 COPIER SUPPLIES	\$100	\$100	\$100	14
15	\$30	\$45	\$100	671 DUES	\$100	\$100	\$100	15
16	\$0	\$0	\$200	672 SUBSCRIPTIONS	\$200	\$200	\$200	16
17	\$0	\$0	\$300	674 CONFERENCES	\$300	\$300	\$300	17
18	\$803	\$1,145	\$2,000	679 MISC. [2011: SOFTWARE/HARDWARE]	\$2,000	\$2,000	\$2,000	18
19	\$2,986	\$2,849	\$4,000	691 ELECTRICITY	\$4,000	\$4,000	\$4,000	19
20	\$3,057	\$1,171	\$3,800	692 NATURAL GAS	\$3,800	\$3,800	\$3,800	20
21	\$1,450	\$1,576	\$2,500	693 TELEPHONE & INTERNET	\$2,500	\$2,500	\$2,500	21
22	\$1,164	\$2,390	\$3,000	720 BUILDINGS & GROUNDS	\$3,000	\$3,000	\$3,000	22
23	\$298	\$0	\$1,000	730 EQUIPMENT	\$2,000	\$2,000	\$2,000	23
24	\$20,311	\$19,844	\$29,650	TOTAL MATERIALS AND SERVICES	\$31,000	\$31,000	\$31,000	24
				Capital Outlay				
25	\$0	\$0	\$30,000	801 BUILDING REPAIR	\$20,000	\$20,000	\$20,000	25
26	\$205	\$0	\$1,000	871 OFFICE EQUIPMENT	\$0	\$0	\$0	26
27	\$1,000	\$4,332	\$0	861 FURNITURE [CARPET]	\$0	\$0	\$0	27
28	\$0	\$0	\$2,000	821 COMPUTERS	\$6,500	\$6,500	\$6,500	28
29	\$1,205	\$4,332	\$33,000	TOTAL CAPITAL OUTLAY	\$26,500	\$26,500	\$26,500	29
30	\$0	\$0	\$18,600	950 GENERAL OPERATING CONTINGENCY	\$18,200	\$18,200	\$18,200	30
31	\$61,073	\$66,019	\$142,450	TOTAL EXPENDITURES (100.040)	\$139,510	\$139,510	\$139,510	31

	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2016-2017			
	2013-2014	2014-2015	Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$16,924	\$23,412	\$30,000	510 SALARIES	\$31,350	\$31,350	\$31,350	1
2	\$2,852	\$3,442	\$4,800	540 BENEFITS	\$5,015	\$5,015	\$5,015	2
3	\$19,776	\$26,854	\$34,800	TOTAL PERSONNEL SERVICES	\$36,365	\$36,365	\$36,365	3
4				Materials & Services				4
5	\$3,275	\$2,440	\$4,200	632 ATTORNEY & PRO TEM JUDGE	\$4,200	\$4,200	\$4,200	5
6	\$1,252	\$1,012	\$1,800	634 COMPUTER/SOFTWARE	\$1,800	\$1,800	\$1,800	6
7	\$129,337	\$135,804	\$145,000	637 POLICE	\$149,750	\$149,750	\$149,750	7
8	\$0	\$0	\$500	639 MISC. [2011: EXPENSE REIMBURSEMENT]	\$500	\$500	\$500	8
9	\$12,897	\$3,555	\$8,500	648 COURT CLERK L.C. IGA	\$6,200	\$6,200	\$6,200	9
10	\$2,035	\$2,060	\$2,000	649 PUBLIC DEFENDERS	\$2,400	\$2,400	\$2,400	10
11	\$0	\$15	\$500	659 TRIAL COSTS	\$250	\$250	\$250	11
12	\$118	\$201	\$500	665 OFFICE SUPPLIES	\$500	\$500	\$500	12
13	\$0	\$54	\$200	666 COMPUTER SUPPLIES	\$200	\$200	\$200	13
14	\$160	\$290	\$350	667 POSTAGE	\$350	\$350	\$350	14
15	\$50	\$0	\$150	671 DUES & ANNUAL FEES	\$150	\$150	\$150	15
16	\$361	\$257	\$600	676 EDUCATION	\$600	\$600	\$600	16
17	\$0	\$0	\$350	679 BOOKS	\$350	\$350	\$350	17
18	\$0	\$0	\$500	730 OFFICE EQUIP. MAINTENANCE	\$350	\$350	\$350	18
19	\$149,475	\$145,688	\$165,150	TOTAL MATERIALS AND SERVICES	\$167,600	\$167,600	\$167,600	19
				Capital Outlay				
20	\$0	\$0	\$500	871 OFFICE EQUIPMENT	\$500	\$500	\$500	20
21	\$0	\$0	\$500	TOTAL CAPITAL OUTLAY	\$500	\$500	\$500	21
22	\$0	\$0	\$30,000	950 GENERAL OPERATING CONTINGENCY	\$30,600	\$30,600	\$30,600	22
23	\$169,251	\$172,542	\$230,450	TOTAL EXPENDITURES (100.050)	\$235,065	\$235,065	\$235,065	23

	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2016-2017			
	2013-2014	2014-2015	Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$51,071	\$53,110	\$58,000	510 SALARIES	\$60,600	\$60,600	\$60,600	1
2	\$0	\$0	\$5,000	520 EXTRA HELP	\$2,500	\$2,500	\$2,500	2
3	\$23,689	\$28,132	\$32,500	540 BENEFITS	\$33,950	\$33,950	\$33,950	3
4	\$74,760	\$81,242	\$95,500	TOTAL Personnel SERVICES	\$97,050	\$97,050	\$97,050	4
5				Materials & Services				5
6	\$121	\$6,111	\$12,500	622 PLANNING	\$12,500	\$12,500	\$12,500	6
7	\$7,345	\$2,536	\$45,000	632 ATTORNEY	\$30,000	\$30,000	\$30,000	7
8	\$18,570	\$23,250	\$28,000	633 AUDITOR	\$28,000	\$28,000	\$28,000	8
9	\$50	\$0	\$2,500	634 COMPUTER CONSULTANT	\$1,200	\$1,200	\$1,200	9
10	\$1,594	\$2,976	\$6,500	635 ENGINEER	\$3,500	\$3,500	\$3,500	10
11	\$511	\$208	\$2,500	639 MISC. [PERSONNEL]	\$2,000	\$2,000	\$2,000	11
12	\$112	\$158	\$200	645 MISC. [REFUNDS & REIMB.] {Match Switch}	\$200	\$200	\$200	12
13	\$17,920	\$20,617	\$13,500	646 BUILDING DEPARTMENT CONTRACTS	\$15,500	\$15,500	\$15,500	13
14	\$6,984	\$4,349	\$7,500	649 SERVICE/MAINT. CONTRACTS {Match Switch}	\$7,500	\$7,500	\$7,500	14
15	\$651	\$274	\$1,000	654 SHOP EXPENSE	\$1,000	\$1,000	\$1,000	15
16	\$394	\$0	\$2,000	659 MISC. [MAINTENANCE SUPPLIES]	\$1,500	\$1,500	\$1,500	16
17	\$2,223	\$1,904	\$3,000	661 PETROLEUM PRODUCTS	\$3,000	\$3,000	\$3,000	17
18	\$398	\$180	\$500	663 CLEANING SUPPLIES	\$500	\$500	\$500	18
19	\$47	\$437	\$3,200	679 MISC. [EXPENSE REIMBURSEMENT]	\$3,200	\$3,200	\$3,200	19
20	\$10,798	\$11,739	\$20,500	681 INSURANCE (CIS) ('15 RN: + 682)	\$20,500	\$20,500	\$20,500	20
21	\$375	\$375	\$500	684 BONDS	\$500	\$500	\$500	21
22	\$4,326	\$3,864	\$6,500	691 ELECTRICITY	\$6,500	\$6,500	\$6,500	22
23	\$351	\$1,120	\$2,200	692 NATURAL GAS	\$2,200	\$2,200	\$2,200	23
24	\$4,650	\$3,964	\$7,500	693 TELEPHONE, INTERNET & CELL PHONES	\$6,200	\$6,200	\$6,200	24
25	\$294	\$135	\$3,200	710 VEHICLES	\$2,400	\$2,400	\$2,400	25
26	\$3,523	\$4,157	\$4,000	720 BUILDINGS & GROUNDS	\$4,250	\$4,250	\$4,250	26
27	\$2,936	\$1,638	\$3,400	730 EQUIPMENT & CLOTHING	\$3,400	\$3,400	\$3,400	27
28	\$0	\$557	\$600	740 CELL PHONES	\$600	\$600	\$600	28
29	\$84,143	\$90,549	\$176,300	TOTAL MATERIALS AND SERVICES	\$156,150	\$156,150	\$156,150	29
				Capital Outlay				
30	\$0	\$0	\$2,500	821 COMPUTER HARDWARE	\$1,250	\$1,250	\$1,250	30
31	\$0	\$0	\$2,000	871 EQUIPMENT REPLACEMENT	\$0	\$0	\$0	31
32	\$0	\$0	\$200	851 TOOLS REPLACEMENT	\$0	\$0	\$0	32
33	\$2,158	\$162	\$1,000	861 FURNITURE	\$2,500	\$2,500	\$2,500	33
34	\$0	\$0	\$0	880 LAND ACQUISITION	\$0	\$0	\$0	34
35	\$0	\$0	\$5,000	831 COMPUTER SOFTWARE/HARDWARE	\$5,000	\$5,000	\$5,000	35
36	\$2,158	\$162	\$10,700	TOTAL CAPITAL OUTLAY	\$8,750	\$8,750	\$8,750	36
37	\$0	\$0	\$50,000	950 GENERAL OPERATING CONTINGENCY	\$39,000	\$39,000	\$39,000	37
38	\$161,061	\$171,953	\$332,500	TOTAL EXPENDITURES (100.060)	\$300,950	\$300,950	\$300,950	38

	Actual	Actual	BUDGETED AMOUNT 2015-2016	EXPENDITURE DESCRIPTION	Budget Year: 2016-2017			
	2013-2014	2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1								1
2	\$163,036	\$174,474	\$277,350	ADMINISTRATION	\$289,550	\$289,550	\$289,550	2
3								3
4	\$67,474	\$63,148	\$165,600	PARKS/REC/CEMETERY	\$184,000	\$184,000	\$184,000	4
5								5
6	\$5,285	\$3,705	\$10,200	COMMUNITY ROOM	\$6,700	\$6,700	\$6,700	6
7								7
8	\$61,073	\$66,019	\$142,450	LIBRARY	\$139,510	\$139,510	\$139,510	8
9								9
10	\$169,251	\$172,542	\$230,450	LAW	\$235,065	\$235,065	\$235,065	10
11								11
12	\$161,061	\$171,953	\$334,300	OPERATIONS	\$300,950	\$300,950	\$300,950	12
13								13
				TRANSFERS				
14	\$8,000	\$28,000	\$0	905 TO BUILDING & EQUIPMENT FUND	\$0	\$0	\$0	14
15								15
16	\$50,000	\$50,000	\$50,000	908 TO COMMUNITY PROJECTS FUND	\$0	\$0	\$0	16
17								17
18				CONTINGENCY				18
19								19
20	\$627,180	\$729,841	\$614,750	TOTAL RESOURCES	\$1,197,265	\$1,197,265	\$1,197,265	20
21								21
22	\$627,180	\$729,841	\$614,750	TOTAL EXPENDITURES	\$1,155,775	\$1,155,775	\$1,155,775	22
23			\$28,174	975 UNAPPROPRIATED FUND BALANCE	\$41,490	\$41,490	\$41,490	23
24	\$627,180	\$729,841	\$642,924	TOTAL REQUIREMENTS	\$1,197,265	\$1,197,265	\$1,197,265	24

RESOURCES
Water Fund
(200-000)

City of Brownsville

	Historical Data			RESOURCE DESCRIPTION	Budget Year: 2016-2017			
			Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2013-2014	2014-2015						
1	\$873,855	\$563,782	\$675,000	411 BEGINNING FUND BALANCE	\$350,000	\$350,000	\$350,000	1
2	\$4,326	\$2,822	\$15,000	414 INTEREST	\$1,100	\$1,100	\$1,100	2
3								3
				OTHER RESOURCES				
4	\$276,478	\$288,667	\$285,150	461 WATER RECEIPTS	\$285,000	\$293,550	\$293,550	4
5	\$6,000	\$2,580	\$2,000	462 WATER CONNECTION FEES	\$2,200	\$2,200	\$2,200	5
6	\$1,998	\$8,193	\$1,500	463 MISCELLANEOUS	\$1,500	\$1,500	\$1,500	6
				TRANSFERS				
7			\$0	FROM GENERAL	\$0	\$0	\$0	7
8	\$100,000			FROM SEWER	\$0	\$0	\$0	8
9			\$40,000	[FROM WATER CONSTRUCTION]	\$0	\$0	\$0	9
10				[FROM WATER SDC]	\$0	\$0	\$0	10
11		\$866,044	\$1,018,650	Total resources - No Taxes	\$639,800	\$648,350	\$648,350	11
12				Taxes necessary to balance				12
13				Taxes collected in year levied				13
14	\$544,332	\$866,044	\$1,018,650	TOTAL RESOURCES	\$639,800	\$648,350	\$648,350	14

	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2016-2017			
			Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2013-2014	2014-2015						
				Personnel Services				
1	\$55,779	\$58,039	\$70,000	510 SALARIES	\$73,000	\$73,000	\$73,000	1
2	\$39,837	\$44,667	\$52,500	540 BENEFITS	\$54,000	\$54,000	\$54,000	2
3	\$95,616	\$102,706	\$122,500	TOTAL PERSONNEL SERVICES	\$127,000	\$127,000	\$127,000	3
				Materials & Services				
4	\$533	\$3,272	\$2,500	615 PERMITS & ANNUAL FEES	\$3,000	\$3,000	\$3,000	4
5	\$303	\$8,059	\$600	616 REFUNDS & REIMBURSE	\$3,500	\$3,500	\$3,500	5
6	\$9	\$0	\$150	623 NOTICES	\$150	\$150	\$150	6
7	\$0	\$324	\$800	625 BIDS	\$400	\$400	\$400	7
8	\$1,968	\$8,049	\$4,500	627 LEGAL	\$4,500	\$4,500	\$4,500	8
9	\$30,651	\$75,000	\$60,000	635 ENGINEER	\$30,000	\$30,000	\$30,000	9
10	\$2,887	\$3,309	\$4,500	639 MISC. [2011: SERVICE CONTRACTS]	\$5,000	\$5,000	\$5,000	10
11	\$2,136	\$888	\$2,500	665 OFFICE SUPPLIES {'15 RN: + Copier Supplies	\$2,500	\$2,500	\$2,500	11
12	\$303	\$0	\$1,200	666 COMPUTER SOFTWARE & HARDWARE	\$1,200	\$1,200	\$1,200	12
13	\$2,022	\$2,089	\$2,800	667 POSTAGE	\$2,800	\$2,800	\$2,800	13
14	\$308	\$503	\$1,200	671 DUES	\$1,200	\$1,200	\$1,200	14
15	\$0	\$594	\$600	674 CONFERENCES	\$1,000	\$1,000	\$1,000	15
16	\$512	\$1,010	\$1,200	676 EDUCATION {'15: + SUBSCRIPTIONS 672}	\$1,200	\$1,200	\$1,200	16
17	\$0	\$0	\$600	679 MISC. [2011: PERSONNEL]	\$500	\$500	\$500	17
18	\$10,798	\$11,739	\$23,500	681 INSURANCE (CIS) {RN: Insurance; + 682 & 68	\$25,000	\$25,000	\$25,000	18
19	\$2,689	\$2,808	\$4,500	693 TELEPHONE, INTERNET & CELL PHONES	\$4,500	\$4,500	\$4,500	19
20	\$604	\$83	\$1,200	730 EQUIPMENT	\$1,200	\$1,200	\$1,200	20
21	\$55,723	\$117,727	\$112,350	TOTAL MATERIALS & SERVICES	\$87,650	\$87,650	\$87,650	21
22	\$262	\$0	\$10,000	822 COMPUTER SOFTWARE & HARDWARE	\$10,000	\$10,000	\$10,000	22
23	\$75	\$415	\$1,500	831 SOFTWARE [2011: HARDWARE]	\$1,500	\$1,500	\$1,500	23
24	\$201	\$0	\$2,000	872 OFFICE EQUIPMENT {'15 RN: + FURNITURE}	\$2,000	\$2,000	\$2,000	24
25	\$538	\$415	\$13,500	TOTAL CAPITAL OUTLAY	\$13,500	\$13,500	\$13,500	25
26	\$0	\$0	\$44,000	950 GENERAL OPERATING CONTINGENCY	\$34,000	\$34,000	\$34,000	26
27	\$151,877	\$220,848	\$292,350	TOTAL EXPENDITURES (200.010)	\$262,150	\$262,150	\$262,150	27

	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2016-2017			
			Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2013-2014	2014-2015						
				Personnel Services				
1	\$25,058	\$27,104	\$43,000	510 SALARIES	\$44,900	\$44,900	\$44,900	1
2	\$0	\$0	\$4,600	520 EXTRA HELP	\$4,600	\$4,600	\$4,600	2
3	\$0	\$0	\$3,500	530 OVERTIME	\$3,500	\$3,500	\$3,500	3
4	\$13,874	\$15,140	\$32,500	540 BENEFITS	\$33,900	\$33,900	\$33,900	4
5	\$38,932	\$42,244	\$83,600	TOTAL PERSONNEL SERVICES	\$86,900	\$86,900	\$86,900	5
				Materials & Services				
6	\$8,181	\$4,021	\$9,500	649 MISC. [SERVICE CONTRACTS]	\$9,500	\$9,500	\$9,500	6
7	\$685	\$186	\$1,000	654 SHOP EXPENSES	\$100	\$100	\$100	7
8	\$1,381	\$1,369	\$4,500	655 GRAVEL/ASPHALT	\$4,500	\$4,500	\$4,500	8
9	\$10,105	\$12,519	\$14,000	656 CHLORINE/SODA ASH	\$15,000	\$15,000	\$15,000	9
10	\$2,268	\$2,520	\$7,500	657 WATER SAMPLE ANALYSIS	\$7,500	\$7,500	\$7,500	10
11	\$24,057	\$40,000	\$40,000	658 SYSTEM REPAIRS	\$40,000	\$40,000	\$40,000	11
12	\$561	\$1,544	\$3,000	659 MISC. EXPENSE REIMBURSE {'15: + 669}	\$3,000	\$3,000	\$3,000	12
13	\$2,223	\$1,904	\$4,200	661 PETROLEUM PRODUCTS	\$4,000	\$4,000	\$4,000	13
14	\$27,115	\$22,481	\$40,000	691 ELECTRICITY	\$42,000	\$42,000	\$42,000	14
15	\$336	\$140	\$2,500	710 VEHICLES {'15 RN}	\$2,000	\$2,000	\$2,000	15
16	\$396	\$868	\$3,000	720 BUILDINGS & GROUNDS	\$3,000	\$3,000	\$3,000	16
17	\$3,086	\$3,694	\$5,000	730 EQUIPMENT & CLOTHING {'15 RN}	\$5,000	\$5,000	\$5,000	17
18	\$0	\$555	\$300	740 CELL {'15 RN}	\$300	\$300	\$300	18
19	\$80,395	\$91,801	\$134,500	TOTAL MATERIALS & SERVICES	\$135,900	\$135,900	\$135,900	19
20	\$396,575	\$29,465	\$390,000	805 WATER LINE INSTALLATIONS	\$75,000	\$75,000	\$75,000	20
21	\$15,705	\$0	\$0	872 PUBLIC WORKS EQUIPMENT	\$3,000	\$3,000	\$3,000	21
23	\$0	\$0	\$65,000	802.003 (NEW) ELECTRICAL UPGRADES (PLC)	\$0	\$0	\$0	23
25	\$33,627	\$8,769	\$20,000	802 WATER SYSTEMS	\$5,000	\$5,000	\$5,000	25
26	\$0	\$0	\$3,200	872 EQUIPMENT NEW & REPLACEMENT	\$2,600	\$2,600	\$2,600	26
27	\$445,907	\$38,234	\$478,200	TOTAL CAPITAL OUTLAY	\$85,600	\$85,600	\$85,600	27
28	\$0	\$0	\$30,000	950 GENERAL OPERATING CONTINGENCY	\$43,200	\$43,200	\$43,200	28
29	\$565,234	\$172,279	\$726,300	TOTAL EXPENDITURES (200.060)	\$351,600	\$351,600	\$351,600	29

INCLUSIVE - WATER
(200-000)

	ACTUAL	ACTUAL	BUDGETED	EXPENDITURE DESCRIPTION	Budget Year: 2016-2017			
	2013-2014	2014-2015	AMOUNT 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1								1
2	\$151,877	\$220,848	\$292,350	ADMINISTRATION	\$262,150	\$262,150	\$262,150	2
3								3
4	\$565,234	\$172,279	\$726,300	OPERATIONS	\$351,600	\$351,600	\$351,600	4
5								5
				TRANSFERS				
6	\$0	\$0	\$0	908 TO COMMUNITY PROJECTS	\$0	\$0	\$0	6
7	\$0	\$0	\$0	905 TO BLDG & EQUIPMENT	\$0	\$0	\$0	7
8	\$0	\$0	\$38,200	550-000 TO WATER SYSTEM RESERVE	\$0	\$0	\$0	8
9	\$0	\$0	\$0	TOTAL TRANSFERS	\$0	\$0	\$0	9
10								10
11	\$0	\$0		CONTINGENCY				11
12								12
13								13
				RESOURCES BY FUND				
14	\$100,000	\$50,000	\$0	481 FROM SEWER	\$0	\$0	\$0	14
15	\$0	\$40,000	\$40,000	<i>FROM WATER SDC</i>				15
16	\$100,000	\$90,000	\$40,000	TOTAL TRANSFERS IN	\$0	\$0	\$0	16
17	\$717,111	\$322,569	\$40,000	TOTAL RESOURCES	\$639,800	\$648,350	\$648,350	17
18								18
19	\$717,111	\$322,569	\$1,018,650	TOTAL EXPENDITURES	\$613,750	\$613,750	\$613,750	19
20			\$1,800	975 UNAPPROPRIATED ENDING BALANCE	\$26,050	\$34,600	\$34,600	20
21	\$717,111	\$322,569	\$1,020,450	TOTAL REQUIREMENTS	\$639,800	\$648,350	\$648,350	21

RESOURCES
Sewer Fund
(210-000)

City of Brownsville

	Historical Data			RESOURCE DESCRIPTION	Budget Year: 2016-2017			
			Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2013-2014	2014-2015						
1	\$538,428	\$511,824	\$275,000	411 BEGINNING FUND BALANCE	\$270,000	\$270,000	\$270,000	1
2	\$2,716	\$2,562	\$1,200	414 INTEREST	\$1,200	\$1,200	\$1,200	2
3								3
				OTHER RESOURCES				
4	\$298,193	\$309,478	\$305,000	465 SEWER RECEIPTS	\$305,000	\$314,150	\$314,150	4
5	\$200	\$315	\$300	466 SEWER CONNECTION FEES	\$300	\$300	\$300	5
6	\$1,112	\$0	\$500	467 MISCELLANEOUS	\$500	\$500	\$500	6
7								7
				TRANSFERS				
8			\$0	IN	\$0	\$0	\$0	8
9								9
10	\$511,824	\$312,355	\$582,000	Total resources - No Taxes	\$577,000	\$586,150	\$586,150	10
				Taxes necessary to balance				
				Taxes collected in year levied				
11	\$511,824	\$355,368	\$582,000	TOTAL RESOURCES	\$577,000	\$586,150	\$586,150	11

	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2016-2017			
			Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2013-2014	2014-2015						
				Personnel Services				
1	\$48,666	\$50,636	\$62,000	510 SALARIES	\$64,200	\$64,200	\$64,200	1
2	\$34,289	\$33,105	\$45,000	540 BENEFITS	\$46,500	\$46,500	\$46,500	2
3	\$82,955	\$83,741	\$107,000	TOTAL PERSONNEL SERVICES	\$110,700	\$110,700	\$110,700	3
				Materials & Services				
4	\$1,000	\$214	\$1,200	615 PERMITS & ANNUAL FEES	\$1,200	\$1,200	\$1,200	4
5	\$832	\$439	\$1,000	616 REFUNDS & REIMBURSE	\$1,000	\$1,000	\$1,000	5
6	\$156	\$0	\$500	625 BIDS	\$400	\$400	\$400	6
7	\$2,085	\$6,445	\$2,500	627 LEGAL	\$2,500	\$2,500	\$2,500	7
8	\$5,098	\$20,000	\$8,000	635 ENGINEER	\$25,000	\$25,000	\$25,000	8
9	\$3,875	\$3,538	\$4,500	639 MISC. [2011: SERVICE CONTRACTS]	\$4,800	\$4,800	\$4,800	9
10	\$0	\$0	\$800	659 MISC. [*]	\$500	\$500	\$500	10
11	\$1,615	\$888	\$1,800	665 OFFICE & OPERATING SUPPLIES	\$1,800	\$1,800	\$1,800	11
12	\$390	\$415	\$800	666 COMPUTER SOFTWARE & HARDWARE	\$800	\$800	\$800	12
13	\$2,031	\$2,099	\$2,800	667 POSTAGE	\$2,800	\$2,800	\$2,800	13
14	\$0	\$0	\$150	668 COPIER SUPPLIES	\$150	\$150	\$150	14
15	\$232	\$63	\$275	671 DUES	\$275	\$275	\$275	15
16	\$0	\$500	\$350	674 CONFERENCES	\$350	\$350	\$350	16
17	\$512	\$465	\$1,000	676 EDUCATION	\$1,000	\$1,000	\$1,000	17
18	\$0	\$0	\$500	679 MISC. [2011: PERSONNEL]	\$500	\$500	\$500	18
19	\$10,798	\$11,739	\$22,000	681 INSURANCE (CIS) {'15 RN: + 682 & 684}	\$22,000	\$22,000	\$22,000	19
22	\$2,660	\$2,565	\$3,800	693 TELEPHONE, INTERNET & CELL PHONES	\$4,100	\$4,100	\$4,100	22
23	\$0	\$83	\$1,750	730 EQUIPMENT {'15 RN: + 731}	\$1,750	\$1,750	\$1,750	23
25	\$31,284	\$49,453	\$53,725	TOTAL MATERIALS & SERVICES	\$70,925	\$70,925	\$70,925	25
26	\$262	\$0	\$1,000	873 OFFICE EQUIPMENT	\$1,000	\$1,000	\$1,000	26
27	\$201	\$0	\$500	865 OFFICE FURNITURE	\$1,000	\$1,000	\$1,000	27
28	\$0	\$0	\$10,000	833 SOFTWARE	\$10,000	\$10,000	\$10,000	28
29	\$0	\$0	\$5,000	803 SEWER SYSTEM FACILITY PLAN	\$5,000	\$5,000	\$5,000	29
30	\$463	\$0	\$16,500	TOTAL CAPITAL OUTLAY	\$17,000	\$17,000	\$17,000	30
31	\$0	\$0	\$26,500	950 GENERAL OPERATING CONTINGENCY	\$29,700	\$29,700	\$29,700	31
32	\$114,703	\$133,194	\$203,725	TOTAL EXPENDITURES (210.010)	\$228,325	\$228,325	\$228,325	32

	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2016-2017			
	2013-2014	2014-2015	Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$17,084	\$18,069	\$32,000	510 SALARIES	\$33,400	\$33,400	\$33,400	1
2	\$0	\$0	\$3,500	520 EXTRA HELP	\$3,500	\$3,500	\$3,500	2
3	\$0	\$0	\$3,000	530 OVERTIME	\$3,000	\$3,000	\$3,000	3
4	\$9,314	\$10,093	\$18,000	540 BENEFITS	\$18,800	\$18,800	\$18,800	4
5	\$26,398	\$28,162	\$56,500	TOTAL Personnel SERVICES	\$58,700	\$58,700	\$58,700	5
6				Materials & Services				6
7	\$4,395	\$2,341	\$4,800	649 MISC. [2011: SERVICE CONTRACTS]	\$4,800	\$4,800	\$4,800	7
8	\$685	\$186	\$1,000	654 SHOP EXPENSE	\$1,000	\$1,000	\$1,000	8
9	\$1,381	\$1,369	\$5,000	655 GRAVEL/ASPHALT	\$5,000	\$5,000	\$5,000	9
10	\$12,518	\$2,477	\$16,500	656 CHLORINE	\$16,500	\$16,500	\$16,500	10
11	\$10,341	\$10,818	\$15,000	657 SEWER SAMPLE ANALYSIS	\$15,000	\$15,000	\$15,000	11
12	\$17,353	\$10,367	\$25,000	658 SYSTEM REPAIRS	\$25,000	\$25,000	\$25,000	12
13	\$496	\$105	\$2,500	659 MISC. [OPERATING EXPENSE]	\$2,500	\$2,500	\$2,500	13
14	\$2,223	\$1,904	\$3,500	661 PETROLEUM PRODUCTS	\$3,500	\$3,500	\$3,500	14
15	\$0	\$63	\$500	669 MISC. [EXPENSE REIMBURSE]	\$500	\$500	\$500	15
16	\$10,485	\$9,416	\$13,000	691 ELECTRICITY	\$13,800	\$13,800	\$13,800	16
17	\$336	\$140	\$2,000	710 VEHICLES {'15 RN}	\$2,000	\$2,000	\$2,000	17
18	\$558	\$523	\$2,400	720 BUILDINGS & GROUNDS {'15 RN}	\$2,400	\$2,400	\$2,400	18
19	\$6,472	\$3,734	\$7,000	730 EQUIPMENT & CLOTHING {'15 RN}	\$7,000	\$7,000	\$7,000	19
20	\$0	\$559	\$200	740 CELL {'15 RN}	\$300	\$300	\$300	20
21	\$0	\$545	\$5,000	731 EQUIPMENT REPLACEMENT {'15 RN}	\$4,200	\$4,200	\$4,200	21
22	\$67,243	\$44,547	\$103,400	TOTAL MATERIALS & SERVICES	\$103,500	\$103,500	\$103,500	22
23	\$0	\$184,984	\$30,000	873 EQUIPMENT [S] S WWTP WELL {Millhouse S	\$30,000	\$30,000	\$30,000	23
24	\$0	\$0	\$1,000	853 TOOLS	\$3,000	\$3,000	\$3,000	24
25	\$1,200	\$7,924	\$30,000	803 SEWER SYSTEM	\$30,000	\$30,000	\$30,000	25
26	\$1,200	\$192,908	\$61,000	TOTAL CAPITAL OUTLAY	\$63,000	\$63,000	\$63,000	26
27	\$0	\$0	\$33,000	950 General Operating Contingency	\$33,400	\$33,400	\$33,400	27
28	\$94,842	\$265,617	\$253,900	TOTAL EXPENDITURES (210.060)	\$258,600	\$258,600	\$258,600	28

**INCLUSIVE - SEWER
(210-000)**

	ACTUAL		BUDGETED AMOUNT 2015-2016	EXPENDITURE DESCRIPTION	Budget Year: 2016-2017			
	2013-2014	2014-2015			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1								1
2	\$114,703	\$133,194	\$0	ADMINISTRATION	\$228,325	\$228,325	\$228,325	2
3								3
4	\$94,842	\$265,617	\$0	OPERATIONS	\$258,600	\$258,600	\$258,600	4
5								5
6								6
7				TRANSFERS				7
8		\$20,000	\$20,000	905 TO BLDG & EQUIPMENT	\$20,000	\$20,000	\$20,000	8
9			\$0	908 TO COMMUNITY PROJECTS	\$0	\$0	\$0	9
			\$0	485 TO STREET	\$0	\$0	\$0	
10		\$50,000	\$0	911 TO WATER FUND	\$0	\$0	\$0	10
11	\$120,000	\$70,000	\$20,000	TOTAL TRANSFERS	\$20,000	\$20,000	\$20,000	11
12								12
13				CONTINGENCY				13
14								14
15				RESOURCES				15
16				SEWER	\$577,000	\$586,150	\$586,150	16
17								17
18								18
19	\$302,941	\$312,355	\$20,000	TOTAL RESOURCES	\$577,000	\$586,150	\$586,150	19
20								20
21	\$209,545	\$398,811	\$477,625	TOTAL EXPENDITURES	\$486,925	\$486,925	\$486,925	21
22	\$511,824	\$355,368	\$104,375	975 UNAPPROPRIATED ENDING BAL.	\$90,075	\$99,225	\$99,225	22
23	\$329,545	\$398,811	\$582,000	TOTAL REQUIREMENTS	\$577,000	\$586,150	\$586,150	23

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Streets & Drainage Fund (300-000)

City of Brownsville

				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2013-2014	2014-2015						
				RESOURCES				
1	\$305,086	\$241,686	\$350,000	411 BEGINNING CASH BALANCE	\$240,000	\$240,000	\$240,000	1
2	\$2,258	\$2,294	\$2,200	414 INTEREST	\$1,600	\$1,600	\$1,600	2
3								3
				OTHER RESOURCES				
4	\$94,979	\$94,304	\$85,000	424 STATE HWY ALLOCATION	\$88,000	\$88,000	\$88,000	4
5	\$54,264	\$54,566	\$50,000	433 PACIFICORP FRANCHISE FEE	\$52,000	\$52,000	\$52,000	5
6	\$0	\$0	\$200	456 MISCELLANEOUS	\$200	\$200	\$200	6
7								7
				TRANSFER				
11	\$1,800	\$1,800	\$1,800	901 TO BIKEWAY (See Street Fund)	\$1,800	\$1,800	\$1,800	11
13								13
14	\$458,387		\$489,200	TOTAL RESOURCES - NO TAXES	\$383,600	\$383,600	\$383,600	14
				TAX NECESSARY TO BALANCE				
				TAXES COLLECTED/YR LEVIED				
15	\$458,387	\$394,650	\$489,200	TOTAL REQUIREMENTS	\$383,600	\$383,600	\$383,600	15

	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2016-2017			
	2013-2014	2014-2015	Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services				
1	\$52,254	\$55,905	\$65,000	510 SALARIES	\$67,900	\$67,900	\$67,900	1
3	\$33,277	\$35,333	\$45,000	540 BENEFITS	\$47,000	\$47,000	\$47,000	3
4	\$85,531	\$91,238	\$110,000	TOTAL Personnel SERVICES	\$114,900	\$114,900	\$114,900	4
				Materials & Services				
5	\$3,088	\$248	\$5,000	635 ENGINEER	\$3,500	\$3,500	\$3,500	5
6	\$2,048	\$2,730	\$3,200	642 STREET SWEEPING & GRADING	\$3,600	\$3,600	\$3,600	6
7	\$3,102	\$3,818	\$5,000	649 MISC. [2011: SERVICE CONTRACTS]	\$5,000	\$5,000	\$5,000	7
8	\$580	\$186	\$1,500	654 SHOP EXPENSES	\$1,500	\$1,500	\$1,500	8
9	\$3,330	\$1,369	\$5,000	655 GRAVEL/ASPHALT	\$5,000	\$5,000	\$5,000	9
10	\$0	\$0	\$5,000	658 STRIPING & PAINTING	\$5,000	\$5,000	\$5,000	10
11	\$832	\$1,867	\$5,000	659 MISC. [2011: OPERATING EXPENSES]	\$5,000	\$5,000	\$5,000	11
12	\$2,222	\$2,338	\$4,000	661 PETROLEUM PRODUCTS	\$4,000	\$4,000	\$4,000	12
13	\$54	\$158	\$1,200	669 MISC. [EXPENSE REIMBURSE]	\$1,200	\$1,200	\$1,200	13
14	\$0	\$134	\$500	676 EDUCATION	\$500	\$500	\$500	14
15	\$20,346	\$24,945	\$30,000	691 ELECTRICITY (Mill Race)	\$32,000	\$32,000	\$32,000	15
16	\$336	\$140	\$2,500	710 VEHICLES	\$2,500	\$2,500	\$2,500	16
17	\$3,667	\$3,543	\$4,800	730 EQUIPMENT & CLOTHING	\$4,800	\$4,800	\$4,800	17
18	\$0	\$368	\$200	740 CELL	\$300	\$300	\$300	18
19	\$0	\$545	\$3,000	731 EQUIPMENT REPLACEMENT	\$3,000	\$3,000	\$3,000	19
20	\$39,605	\$42,389	\$75,900	TOTAL MATERIALS & SERVICES	\$76,900	\$76,900	\$76,900	20
				Capital Outlay				
21	\$0	\$0	\$5,000	848 EQUIPMENT	\$3,000	\$3,000	\$3,000	21
23	\$0	\$266	\$25,000	875 [2011: MILL RACE PUMPS]	\$40,000	\$40,000	\$40,000	23
				Systems				
24	\$13,816	\$79,210	\$100,000	804 STREETS	\$100,000	\$100,000	\$100,000	24
26	\$0		\$25,000	807 SIDEWALKS & PATHS	\$15,000	\$15,000	\$15,000	26
27	\$13,816	\$79,476	\$155,000	TOTAL CAPITAL OUTLAY	\$158,000	\$158,000	\$158,000	27
				Transfers				
28	\$1,800	\$1,800	\$1,800	901 TO BIKEWAY/FOOTPATH FUND	\$1,800	\$1,800	\$1,800	28
30	\$138,953	\$213,101	\$342,700	TOTAL EXPENDITURES	\$351,600	\$351,600	\$351,600	30
31			\$146,500	975 UNAPPROPRIATED ENDING FUND BALANCE	\$32,000	\$32,000	\$32,000	31
32	\$138,953	\$213,101	\$489,200	TOTAL REQUIREMENTS	\$383,600	\$383,600	\$383,600	32

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Debt Service Fund (400-000)

City of Brownsville

				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2013-2014	2014-2015						
				RESOURCES				
1	\$0	\$0	\$0	BEGINNING CASH BALANCE	\$0	\$0	\$0	1
2	\$0	\$0	\$0	PRIOR TAXES	\$0	\$0	\$0	2
3	\$0	\$0	\$0	INTEREST	\$0	\$0	\$0	3
4								4
5				TRANSFERS				5
6	\$0	\$0	\$0	Total Resource Except Taxes to be Levied	\$0	\$0	\$0	6
7			\$0	TAXES NECESSARY TO BALANCE	\$0	\$0	\$0	7
8	\$0	\$0		TAXES COLLECTED IN YEAR LEVIED				8
9	\$0	\$0	\$0	TOTAL RESOURCES	\$0	\$0	\$0	9
10				REQUIREMENTS				10
11	\$0	\$0	\$0	1979 G.O. BONDS	\$0	\$0	\$0	11
12	\$0	\$0	\$0	TOTAL PRINCIPAL	\$0	\$0	\$0	12
13								13
				BOND INTEREST PAYMENTS				
14	\$0	\$0	\$0	1979 G.O. BONDS	\$0	\$0	\$0	14
15	\$0	\$0	\$0	TOTAL INTEREST	\$0	\$0	\$0	15
16								16
17	\$0	\$0	\$0	UNAPPROPRIATED BAL FOR NEXT YEAR	\$0	\$0	\$0	17
18				1979 G.O. BONDS				18
19								19
20	\$0	\$0	\$0	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	20
21								21
21	\$0	\$0	\$0	TOTAL APPROPRIATED	\$0	\$0	\$0	21
23	\$0	\$0	\$0	UNAPPROPRIATED ENDING FUND BALANCE	\$0	\$0	\$0	23
24	\$0	\$0	\$0	TOTAL REQUIREMENTS	\$0	\$0	\$0	24

**BONDED DEBT
Resources & Requirements**

City of Brownsville

General Obligation Bonds

**WATER BOND FUND
(450-000)**

	Historical Data			DESCRIPTION OF RESOURCES & REQUIREMENTS	Budget Year: 2016-2017			
	Actual 2013-2014	Actual 2014-2015	Adopted 2015-2016		Proposed by Budget Officer	Approved by	Adopted by Governing Body	
				Resources				
1	\$61,805	\$64,521	\$22,750	411 BEGINNING CASH BALANCE	\$25,000	\$25,000	\$25,000	1
2	\$2,997	\$3,188	\$2,300	413 PRIOR TAXES	\$1,600	\$1,600	\$1,600	2
3	\$312	\$323	\$300	414 INTEREST	\$250	\$250	\$250	3
4								4
5	\$65,114	\$68,032	\$25,350	Total Resources Except Taxes to be Levied	\$26,850	\$26,850	\$26,850	5
6			\$54,928	TAXES NECESSARY TO BALANCE	\$54,927	\$54,927	\$54,927	6
7				TAXES COLLECTED IN YEAR LEVIED				7
8	\$57,643	\$68,032	\$80,278	TOTAL RESOURCES	\$81,777	\$81,777	\$81,777	8
				Requirements				
				USDA RD BOND PAYMENTS				
9	\$12,620	\$14,179	\$14,179	898.001 1998 BWIP G.O. BOND #1 TO PAY 12/01	\$14,817	\$14,817	\$14,817	9
10	\$5,180	\$5,725	\$5,725	898.002 1998 BWIP G.O. BOND #2 TO PAY 12/01	\$5,996	\$5,996	\$5,996	10
11	\$17,800	\$19,904	\$19,904	TOTAL PRINCIPAL	\$20,813	\$20,813	\$20,813	11
12								12
				BOND INTEREST PAYMENTS				
13	\$25,670	\$24,111	\$24,111	898.001 1998 BWIP G.O. BOND #1 TO PAY 12/01	\$23,473	\$23,473	\$23,473	13
14	\$11,457	\$10,912	\$10,913	898.002 1998 BWIP G.O. BOND #2 TO PAY 12/01	\$10,641	\$10,641	\$10,641	14
15	\$37,127	\$35,023	\$35,024	TOTAL INTEREST	\$34,114	\$34,114	\$34,114	15
16								16
				UNAPPROPRIATED BALANCE FOR NEXT YEAR				
17								17
18				CARRY-OVER FOR 12/01 PAYMENT				18
19	\$54,927	\$54,927	\$54,928	TOTAL APPROPRIATED	\$54,927	\$54,927	\$54,927	19
20			\$22,750	975 UNAPPROPRIATED ENDING FUND BALANCE	\$30,076	\$30,076	\$30,076	20
21	\$64,521	\$67,883	\$77,678	TOTAL REQUIREMENTS	\$85,003	\$85,003	\$85,003	21

**BONDED DEBT
Resources & Requirements**

City of Brownsville

General Obligation Bonds

**SEWER BOND FUND
(460-000)**

	Historical Data			DESCRIPTION OF RESOURCES & REQUIREMENTS	Budget Year: 2016-2017			
	Actual 2013-2014	Actual 2014-2015	Adopted 2015-2016		Proposed by Budget Officer	Approved by	Adopted by Governing Body	
				Resources				
1	\$528,295	\$564,374	\$82,154	411 BEGINNING CASH BALANCE	\$50,000	\$50,000	\$50,000	1
2	\$247,353	\$204,243	\$180,000	412 CURRENT TAXES	\$189,175	\$189,175	\$189,175	2
3	\$12,272	\$14,471	\$8,500	413 PRIOR TAXES	\$10,000	\$10,000	\$10,000	3
4	\$2,665	\$2,825	\$2,000	414 INTEREST	\$2,000	\$2,000	\$2,000	4
6	\$127,963	\$128,401	\$125,000	469 DEBT SERVICE FEES (Collected Monthly)	\$125,000	\$125,000	\$125,000	6
7			\$397,654	Total Resources Except Taxes to be Levied	\$376,175	\$376,175	\$376,175	7
8			\$180,000	TAXES NECESSARY TO BALANCE	\$189,175	\$189,175	\$189,175	8
9				TAXES COLLECTED IN YEAR LEVIED				9
10	\$390,253	\$349,940	\$397,654	TOTAL RESOURCES	\$376,175	\$376,175	\$376,175	10
				Requirements				
				Bond Principal Payments				
11	\$34,144	\$35,680	\$38,964	898.001 USDA RUS LOAN #1 (\$3,017,000) (08-09)	\$40,717	\$40,717	\$40,717	11
12				Issue Date: 08.2008 Payment Date: 08.2011				12
13	\$33,910	\$35,351	\$38,420	898.002 USDA RUS LOAN #2 (\$3,200,000) (08-09)	\$40,053	\$40,053	\$40,053	13
14				Issue Date: 08.2008 Payment Date: 08.2011				14
15	\$8,482	\$8,920	\$9,382	898.003 CDBG LOAN (\$300,000) (08-09)	\$9,867	\$9,867	\$9,867	15
16				Issue Date: 08.2008 Payment Date: 12.2011				16
17	\$76,536	\$79,951	\$86,766	TOTAL PRINCIPAL	\$90,637	\$90,637	\$90,637	17
				Bond Interest Payments				
18	\$139,776	\$138,240	\$134,956	895.001 USDA RUS LOAN #1 (\$3,017,000) (08-09)	\$133,203	\$133,203	\$133,203	18
19				Issue Date: 08.2008 Payment Date: 08.2011				19
20	\$124,242	\$122,801	\$119,732	895.002 USDA RUS LOAN #2 (\$3,200,000) (08-09)	\$118,099	\$118,099	\$118,099	20
21				Issue Date: 08.2008 Payment Date: 08.2011				21
22	\$13,620	\$13,200	\$12,721	895.003 CDBG LOAN (\$300,000) (08-09)	\$12,236	\$12,236	\$12,236	22
23				Issue Date: 08.2008 Payment Date: 12.2011				23
24	\$277,638	\$274,241	\$267,409	TOTAL INTEREST	\$263,538	\$263,538	\$263,538	24
25	\$354,174	\$354,192	\$354,175	TOTAL ANNUAL PAYMENT	\$354,175	\$354,175	\$354,175	25
26	\$354,174	\$354,192	\$354,175	TOTAL APPROPRIATED	\$354,175	\$354,175	\$354,175	26
27	\$36,079		\$43,479	975 UNAPPROPRIATED ENDING FUND BALANCE	\$22,000	\$22,000	\$22,000	27
28	\$390,253	\$349,940	\$397,654	TOTAL REQUIREMENTS	\$376,175	\$376,175	\$376,175	28

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Buildings & Equipment Fund (500-000)

City of Brownsville

				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2013-2014	2014-2015						
				Resources				
1	\$343,503	\$373,236	\$415,000	411 BEGINNING CASH BALANCE	\$380,000	\$380,000	\$380,000	1
2	\$1,733	\$1,868	\$1,500	414 INTEREST	\$1,500	\$1,500	\$1,500	2
				TRANSFERS FROM OTHER FUNDS				
3		\$0	\$0	486 FROM STREET				3
4		\$0	\$0	482 FROM WATER FUND				4
5	\$20,000	\$20,000	\$20,000	481 FROM SEWER FUND	\$20,000	\$20,000	\$20,000	5
6	\$8,000	\$8,000	\$0	480 FROM GENERAL FUND				6
7	\$373,236	\$403,104	\$436,500	Total Resources Except Taxes to be Levied	\$401,500	\$401,500	\$401,500	7
8								8
9								9
10	\$373,236	\$403,104	\$436,500	TOTAL RESOURCES	\$401,500	\$401,500	\$401,500	10
11								11
				REQUIREMENTS				
				Capital Outlay				
12	\$0	\$0	\$244,000	848.001 VEHICLE ACQUISITION-VACTOR TRUCK	\$264,000	\$264,000	\$264,000	12
13	\$0	\$8,525	\$40,000	848 VEHICLE REPLACEMENT [2015: Service Truck]	\$0	\$0	\$0	13
14	\$0	\$32,525	\$0	818.01 LIBRARY CARPET	\$0	\$0	\$0	14
15			\$40,000	TOTAL APPROPRIATED	\$0	\$0	\$0	15
16			\$396,500	975 UNAPPROPRIATED ENDING FUND BALANCE	\$401,500	\$401,500	\$401,500	16
17	\$373,236	\$362,054	\$436,500	TOTAL REQUIREMENTS (500.000)	\$401,500	\$401,500	\$401,500	17

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Water System Reserve Fund (550-000)

City of Brownsville

				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2013-2014	2014-2015						
				RESOURCES				
1	\$1,128	\$1,134	\$895	411 BEGINNING CASH BALANCE	\$40,229	\$40,229	\$40,229	1
2								2
3	\$6	\$0	\$0	414 INTEREST	\$0	\$0	\$0	3
4	\$0	\$0	\$38,200	TRANSFERS TO/FROM WATER FUND	\$0	\$0	\$0	4
5	\$0	\$1,134	\$895	Total Resources Except Taxes to be Levied	\$40,229	\$40,229	\$40,229	5
6								6
7				TAXES COLLECTED IN YEAR LEVIED				7
8	\$1,134	\$1,134	\$39,095	TOTAL RESOURCES	\$40,229	\$40,229	\$40,229	8
				REQUIREMENTS				
				RESERVE FUNDS				
9	\$0	\$0		802 FUTURE SYSTEMS (Water C.I. Fee)	\$19,000	\$19,000	\$19,000	9
12	\$0	\$0	\$0	TOTAL APPROPRIATED	\$0	\$0	\$0	12
13	\$1,134	\$1,134	\$39,095	975 UNAPPROPRIATED ENDING FUND BALANCE	\$59,229	\$59,229	\$59,229	13

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Housing Rehabilitation Fund (600-000)

City of Brownsville

				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2013-2014	2014-2015						
				RESOURCES				
1	\$197,138	\$198,133	\$196,971	411 BEGINNING CASH BALANCE	\$199,125	\$199,125	\$199,125	1
2	\$995	\$992	\$500	414 INTEREST	\$750	\$750	\$750	2
3				TRANSFERS FROM OTHER FUNDS				3
4								4
5								5
6	\$198,133	\$199,125	\$197,471	Total Resources Except Taxes to be Levied	\$199,875	\$199,875	\$199,875	6
	\$0	\$0	\$0	TAXES NECESSARY TO BALANCE	\$0	\$0	\$0	
7				TAXES COLLECTED IN YEAR LEVIED				7
8	\$198,133	\$199,125	\$197,471	TOTAL RESOURCES	\$199,875	\$199,875	\$199,875	8
				TRANSFER				
12	\$0	\$0	\$0	905 TO BUILDING & EQUIPMENT	\$0	\$0	\$0	12
13	\$0	\$0	\$0	908 TO COMMUNITY PROJECTS FUND	\$0	\$0	\$0	13
14	\$0	\$0	\$0	909 TO STREET FUND	\$0	\$0	\$0	14
15	\$0	\$0	\$0	TOTAL APPROPRIATED	\$0	\$0	\$0	15
16			\$197,471	975 UNAPPROPRIATED ENDING FUND BALANCE	\$199,875	\$199,875	\$199,875	16
17	\$198,133	\$199,125	\$197,471	TOTAL REQUIREMENTS (600.000)	\$199,875	\$199,875	\$199,875	17

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Water SDC Reserve Fund (700-000)

City of Brownsville

				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2013-2014	2014-2015						
				RESOURCES				
1	\$92,608	\$102,283	\$90,901	411 BEGINNING CASH BALANCE	\$67,295	\$67,295	\$67,295	1
2	\$467	\$512	\$350	414 INTEREST	\$350	\$350	\$350	2
3	\$9,208	\$4,500	\$6,500	455 SYSTEMS DEVELOPMENT CHARGES	\$6,500	\$6,500	\$6,500	3
4	\$9,675	\$107,295	\$97,751	Total Resources Except Taxes to be Levied	\$74,145	\$74,145	\$74,145	4
5				TAXES COLLECTED IN YEAR LEVIED				5
6	\$102,283	\$107,295	\$97,751	TOTAL RESOURCES	\$74,145	\$74,145	\$74,145	6
				REQUIREMENTS				
				CAPITAL OUTLAY				
7	\$0	\$0	\$0	802 WATER SYSTEM UPGRADES	\$0	\$0	\$0	7
8								8
				TRANSFERS				
9	\$0	\$40,000	\$40,000	<i>TO Water OP (200.060.802 Water Line Installations)</i>	\$0	\$0	\$0	9
10	\$0	\$40,000	\$40,000	TOTAL APPROPRIATED	\$0	\$0	\$0	10
11	\$0	\$67,295	\$57,951	975 UNAPPROPRIATED ENDING FUND BAL	\$74,145	\$74,145	\$74,145	11
12	\$102,283	\$107,295	\$97,951	TOTAL REQUIREMENTS	\$74,145	\$74,145	\$74,145	12

SPECIAL FUND
RESOURCES AND REQUIREMENTS

Sewer SDC Reserve Fund (720-000)

City of Brownsville

				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2013-2014	2014-2015						
				RESOURCES				
1	\$233,894	\$249,462	\$239,714	411 BEGINNING CASH BALANCE	\$266,965	\$266,965	\$266,965	1
2	\$1,180	\$1,249	\$1,000	414 INTEREST	\$1,000	\$1,000	\$1,000	2
3	\$14,388	\$16,254	\$6,000	455 SYSTEMS DEVELOPMENT CHARGES	\$6,000	\$6,000	\$6,000	3
4								4
				TRANSFERS				
5								5
6	\$249,462	\$266,965	\$246,714	Total Resources Except Taxes to be Levied	\$273,965	\$273,965	\$273,965	6
			\$0	TAXES NECESSARY TO BALANCE				
7				TAXES COLLECTED IN YEAR LEVIED				7
8	\$249,462	\$266,965	\$246,714	TOTAL RESOURCES	\$273,965	\$273,965	\$273,965	8
				RESERVE				
9				500 EMERGENCY PROJECT [New]	\$100,000	\$100,000	\$100,000	9
10								10
				TRANSFER				
11	\$0	\$0	\$0	TO SEWER CONSTRUCTION	\$0	\$0	\$0	11
12	\$0	\$0	\$100,000	TOTAL APPROPRIATED	\$100,000	\$100,000	\$100,000	12
13			\$146,714	975 UNAPPROPRIATED ENDING FUND BALANCE	\$173,965	\$173,965	\$173,965	13
14	\$249,462	\$266,965	\$246,714	TOTAL REQUIREMENTS (720.000)	\$273,965	\$273,965	\$273,965	14

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Stormwater SDC Fund (730-000)

City of Brownsville

				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2013-2014	2014-2015						
				RESOURCES				
1	\$36,886	\$44,156	\$44,156	411 BEGINNING CASH BALANCE	\$50,576	\$50,576	\$50,576	1
2	\$186	\$221	\$150	414 INTEREST	\$150	\$150	\$150	2
3	\$7,084	\$6,199	\$2,400	455 STORMWATER SDC's	\$2,400	\$2,400	\$2,400	3
4								4
				TRANSFERS				
5								5
6			\$46,706	Total Resources Except Taxes to be Levied	\$53,126	\$53,126	\$53,126	6
7				TAXES COLLECTED IN YEAR LEVIED				7
8	\$44,156	\$50,576	\$46,706	TOTAL RESOURCES	\$53,126	\$53,126	\$53,126	8
9								9
				REQUIREMENTS				
				MATERIAL & SERVICES				
11								11
				CAPITAL OUTLAY				
12								12
				TRANSFER				
13								13
14	\$0	\$0	\$0	TOTAL APPROPRIATED	\$0	\$0	\$0	14
15			\$46,706	975 UNAPPROPRIATED ENDING FUND BAL.	\$53,126	\$53,126	\$53,126	15
16	\$44,156	\$50,576	\$46,706	TOTAL REQUIREMENTS (730.000)	\$53,126	\$53,126	\$53,126	16

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Bikeway/Footpath Fund (750-000)

City of Brownsville

				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2013-2014	2014-2015						
				RESOURCES				
1	\$30,614	\$33,527	\$33,527	411 BEGINNING CASH BALANCE	\$36,448	\$36,448	\$36,448	1
2	\$154	\$168	\$140	414 INTEREST	\$150	\$150	\$150	2
3	\$959	\$953	\$0	456 MISCELLANEOUS/DONATIONS	\$0	\$0	\$0	3
4				TRANSFERS				4
5	\$1,800	\$1,800	\$1,800	485 FROM STREET FUND	\$1,800	\$1,800	\$1,800	5
6								6
7	\$33,527	\$36,448	\$35,467	Total Resources Except Taxes to be Levied	\$38,398	\$38,398	\$38,398	7
8				TAXES COLLECTED IN YEAR LEVIED				8
9	\$33,527	\$36,448	\$35,467	TOTAL RESOURCES	\$38,398	\$38,398	\$38,398	9
10								10
11				REQUIREMENTS				11
				CAPITAL OUTLAY				
12	\$0	\$0	\$0	SIDEWALKS/PATHS	\$0	\$0	\$0	12
13				TOTAL EXPENDITURES				13
14			\$35,467	975 UNAPPROPRIATED ENDING FUND BALANCE	\$38,398	\$38,398	\$38,398	14
15	\$33,527	\$36,448	\$35,467	TOTAL REQUIREMENTS	\$38,398	\$38,398	\$38,398	15

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Library Trust Fund (800-000)

City of Brownsville

				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2013-2014	2014-2015						
				RESOURCES				
1	\$5,901	\$5,931	\$5,920	411 BEGINNING CASH BALANCE	\$5,931	\$5,931	\$5,931	1
2	\$30	\$0	\$0	414 INTEREST	\$0	\$0	\$0	2
3	\$0		\$0	TRANSFERS FROM GENERAL FUND	\$0	\$0	\$0	3
4	\$0		\$0	416 STATE LIBRARY GRANT	\$0	\$0	\$0	4
5	\$0		\$0	417 DONATIONS	\$0	\$0	\$0	5
6	\$0		\$0	418 MISCELLANEOUS/GRANTS	\$0	\$0	\$0	6
7	\$5,931	\$5,931	\$5,920	Total Resources Except Taxes to be Levied	\$5,931	\$5,931	\$5,931	7
8								8
9				TAXES COLLECTED IN YEAR LEVIED				9
10	\$5,931	\$5,931	\$5,920	TOTAL RESOURCES	\$5,931	\$5,931	\$5,931	10
11								11
				REQUIREMENTS				
				MATERIALS & SERVICES				
12	\$0	\$0	\$0	GRANTS, EARMARKS OR OTHER	\$0	\$0	\$0	12
13								13
				TRANSFER				
14								14
15	\$0	\$0	\$0	TOTAL APPROPRIATED	\$0	\$0	\$0	15
16			\$5,920	975 UNAPPROPRIATED ENDING FUND BAL	\$5,931	\$5,931	\$5,931	16
17	\$5,901	\$5,931	\$5,920	TOTAL REQUIREMENTS (800.000)	\$5,931	\$5,931	\$5,931	17

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Cemetery Trust Fund (850-000)

City of Brownsville

				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2013-2014	2014-2015						
				RESOURCES				
1	\$64,125	\$65,625	\$63,150	411 BEGINNING CASH BALANCE	\$67,625	\$67,625	\$67,625	1
2	\$1,500	\$2,000	\$250	451 LOT SALES	\$250	\$250	\$250	2
3	\$0	\$0	\$150	414 INTEREST	\$150	\$150	\$150	3
4	\$0	\$0	\$0	458 DONATIONS	\$0	\$0	\$0	4
5	\$0	\$0	\$0	TRANSFERS FROM OTHER FUNDS	\$0	\$0	\$0	5
6	\$65,625	\$0	\$63,550	Total Resources Except Taxes to be Levied	\$68,025	\$68,025	\$68,025	6
7								7
8				TAXES COLLECTED IN YEAR LEVIED				8
9	\$65,625	\$67,625	\$63,550	TOTAL RESOURCES	\$68,025	\$68,025	\$68,025	9
10								10
				REQUIREMENTS				
				CAPITAL OUTLAY				
11								11
				TRANSFERS				
12								12
13	\$0	\$0	\$0	TOTAL APPROPRIATED	\$0	\$0	\$0	13
14			\$63,550	975 UNAPPROPRIATED ENDING FUND BALANCE	\$68,025	\$68,025	\$68,025	14
15	\$65,625	\$67,625	\$63,550	TOTAL REQUIREMENTS (850.000)	\$68,025	\$68,025	\$68,025	15

SPECIAL FUND
RESOURCES AND REQUIREMENTS

Transient Room Tax (875-000)

City of Brownsville

				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2013-2014	2014-2015						
				RESOURCES				
1	\$2,305	\$3,481	\$1,356	411 BEGINNING CASH BALANCE	\$3,400	\$3,400	\$3,400	1
2	\$1,164	\$1,434	\$500	415 TRANSIENT ROOM TAX	\$1,000	\$1,000	\$1,000	2
3	\$12	\$0	\$0	414 INTEREST	\$0	\$0	\$0	3
5	\$0	\$0	\$0	TRANSFERS FROM OTHER FUNDS	\$0	\$0	\$0	4
6	\$3,481	\$0	\$1,865	Total Resources Except Taxes to be Levied	\$4,400	\$4,400	\$4,400	5
9	\$3,481	\$4,915	\$1,865	TOTAL RESOURCES				6
10								7
				REQUIREMENTS				
				650 DISBURSEMENT [New 2017]	\$3,800	\$3,800	\$3,800	
11				TRANSFER				8
12	\$0	\$0	\$1,365	TOTAL APPROPRIATED	\$3,800	\$3,800	\$3,800	9
13			\$500	975 UNAPPROPRIATED ENDING FUND BALANCE	\$600	\$600	\$600	10
14	\$3,481	\$4,915	\$1,865	TOTAL REQUIREMENTS	\$4,400	\$4,400	\$4,400	11

SPECIAL FUND
RESOURCES AND REQUIREMENTS
Sewer Improvements Construction Fund (905-000)

City of Brownsville

			Adopted Budget This Year 2015-2016	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2016-2017			
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2013-2014	2014-2015						
				RESOURCES				
1				411 BEGINNING CASH BALANCE				1
2				414 INTEREST				2
3				Total Resources Except Taxes to be Levied				3
4				TOTAL RESOURCES				4
				REQUIREMENTS				
				MATERIAL & SERVICES				
5				<i>Transfers</i>				5
6				480 TO GENERAL FUND				6
7				905 TO BUILDINGS & EQUIPMENT				7
				CAPITAL OUTLAY				
8				803 CONSTRUCTION				8
9				LAND ACQUISITION				9
10				TOTAL APPROPRIATED				10
11				UNAPPROPRIATED ENDING FUND BALANCE				11
12	\$0	\$0		TOTAL REQUIREMENTS				12

SPECIAL FUND
RESOURCES AND REQUIREMENTS

Land Acquisition Fund (911-000)

City of Brownsville

				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2013-2014	2014-2015						
				RESOURCES				
1	\$9,922	\$9,972	\$9,962	411 BEGINNING CASH BALANCE	\$9,972	\$9,972	\$9,972	1
2	\$0		\$0	413 PRIOR TAXES	\$0	\$0	\$0	2
3	\$50		\$0	414 INTEREST	\$0	\$0	\$0	3
4								4
				TRANSFERS				
5								5
6	\$9,972	\$9,972	\$9,962	Total Resources Except Taxes to be Levied	\$9,972	\$9,972	\$9,972	6
8								8
9	\$9,972	\$9,972	\$9,962	TOTAL RESOURCES	\$9,972	\$9,972	\$9,972	9
10								10
				REQUIREMENTS				
				MATERIAL & SERVICES				
11	\$0	\$0	\$0	APPRAISAL FEES & CLOSING COSTS	\$0	\$0	\$0	11
12								12
				CAPITAL OUTLAY				
13								13
				TRANSFER				
14								14
15	\$0	\$0	\$0	TOTAL EXPENDITURES	\$0	\$0	\$0	15
16			\$9,962	975 UNAPPROPRIATED ENDING FUND BALANCE	\$9,972	\$9,972	\$9,972	16
17	\$9,972	\$9,972	\$9,962	TOTAL REQUIREMENTS (911.000)	\$9,972	\$9,972	\$9,972	17

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Community Projects Fund (916-000)

City of Brownsville

				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2013-2014	2014-2015						
				Resources				
1	\$124,417	\$163,168	\$128,000	411 BEGINNING CASH BALANCE	\$156,000	\$156,000	\$156,000	1
2	\$628	\$817	\$400	414 INTEREST	\$500	\$500	\$500	2
3								3
				TRANSFERS FROM OTHER FUNDS				
4	\$0	\$0	\$0	482 FROM WATER FUND	\$0	\$0	\$0	4
5	\$0	\$0	\$0	481 FROM SEWER	\$0	\$0	\$0	5
6	\$50,000	\$50,000	\$50,000	480 FROM GENERAL FUND	\$0	\$0	\$0	6
7	\$175,045	\$213,985	\$178,400	Total Resources Except Taxes to be Levied	\$156,500	\$156,500	\$156,500	7
8								8
9								9
10	\$175,045	\$427,970	\$178,400	TOTAL RESOURCES	\$156,500	\$156,500	\$156,500	10
11								11
				REQUIREMENTS				
				Materials & Services				
12								12
13	\$3,440	\$18,877	\$20,000	639 MISC. [2011: BEAUTIFICATION]	\$20,000	\$20,000	\$20,000	13
14								14
				Capital Outlay				
15	\$5,527	\$4,220	\$40,000	812 BUILDING REPAIR - CITY HALL	\$5,000	\$5,000	\$5,000	15
16	\$0	\$0	\$0	PIONEER PARK RESTROOM REPLACEMENT				16
17	\$110	\$0	\$25,000	806.002 TREE CITY USA SUPPORT	\$5,000	\$5,000	\$5,000	17
18	\$2,800	\$950	\$5,000	679 I.G. REQUESTS & CONTRIBUTIONS	\$5,000	\$5,000	\$5,000	18
19	\$0	\$0	\$0	831 SOFTWARE PACKAGE [2011: PARK EROSION]	\$0	\$0	\$0	19
21	\$55,000	\$90,000	\$90,000	TOTAL APPROPRIATED	\$35,000	\$35,000	\$35,000	21
22	\$163,168	\$189,938	\$88,400	975 UNAPPROPRIATED ENDING FUND BALANCE	\$121,500	\$121,500	\$121,500	22
23	\$218,168	\$279,938	\$178,400	TOTAL REQUIREMENTS (916.000)	\$156,500	\$156,500	\$156,500	23

Budget Compilation Notes 2016-2017

<u>Worksheet Page</u>	<u>R</u>	<u>E</u>	<u>U</u>	<u>Total</u>	
2	✓			\$1,196,965	
3		✓		\$289,550	A
4		✓		\$184,000	P
5		✓		\$6,700	C
6		✓		\$139,510	Li
7		✓		\$235,065	La
8		✓		\$300,950	O
<i>Transfer Out</i>				\$0	
9				Recap	
10	✓			\$639,800	
11		✓		\$262,150	WA
12		✓		\$351,600	WO
<i>Transfer In</i>				\$0	
13				Recap	
14				\$577,000	
15		✓		\$228,325	SA
16		✓		\$258,600	SO
<i>Transfer Out</i>				\$20,000	
17				Recap	
18	✓			\$899,502	
19		✓	\$32,000	\$351,600	St
20				\$0	Ds
21		✓	\$30,076	\$54,927	WB
22		✓	\$22,000	\$354,175	SB
23		✓	\$401,500	\$0	BE (T)
24			\$59,229	\$0	WCR
25			\$199,875	\$0	HR
26			\$74,145	\$0	W
27			\$173,965	\$100,000	S
28			\$53,126	\$0	Storm
29			\$38,398	\$0	Bp/f
30			\$5,931	\$0	Li T
31			\$68,025	\$0	Cem T
32		✓	\$600	\$3,800	TRT
33		✓	\$0	\$0	Scon
34			\$9,972	\$0	LA
35		✓	\$121,500	\$35,000	CoP (T)
				\$3,313,267	

Bonded Debt 2016-2017**Projections****Linn County Website****Valuation:** \$95,070,948.00**Total:** \$95,070,948.00**Factors**

General	\$6.95970	0.0069597
Water	\$0.69660	0.0006966
Sewer	\$3.45550	0.0034555

Actual Yields

General Fund	\$661,665.28	\$619,980.36
Water Bond	\$58,662.00	\$54,927.00
Sewer Bond	\$201,093.00	\$189,175.00

Note: County Collectible Rate 93.6%; 1.063 was used for uncollectibles.**Based on BCS Audit Page 22**

Expenses:	USDA Bonds	\$332,072
	OECD Loan	\$22,103
	Total	\$354,175

Revenues:	Debt Service	\$125,000
	Bond Yield	\$189,175
	Carry Over +	\$50,000
	Total	\$364,175

*** Lower buffer based on rates to still comfortably cover obligations.****** LC Website provided the correct information. (4 SALS & Tax SUM)**

Projects & Transfers

2015-2016

<u>Buildings & Equipment</u>	<u>Amount</u>	<u>Account</u>	<u>Page From & To</u>
Vactor**	\$20,000	500.000.848.001	From Page 17 to 23
Total	<u><u>\$20,000</u></u>		

<u>Street</u>	<u>Amount</u>	<u>Account</u>	<u>Page From & To</u>
Streets	\$100,000	300.000.804	See Page 19
Sidewalks	\$15,000	300.000.807	
Mill Race Pumps	\$40,000	300.000.875	
Total	<u><u>\$155,000</u></u>		

<u>Sewer</u>		<u>Account</u>	<u>Page From & To</u>
Vactor	\$20,000	210.060.873	Well from Last FY's
Total	<u><u>\$20,000</u></u>		

<u>Water</u>		<u>Account</u>	<u>Page From & To</u>
Water Line Projects***	\$390,000	200.060.802	See Page 12
Wells Electrical	\$0	200.060.802.003	
Water Systems	\$20,000	200.060.802	
Total	<u><u>\$410,000</u></u>		

Projects Total

Notes: * \$20 K will be moved to B & E (500.000)

** Includes Amount from USDA in 2008-2009.

Transfers

Decided to keep most of the money where it was and avoid transferring; From Sewer to B & E (\$20,000); From Street to Bike (\$1,800)

FY 16-17: Sewer to BE \$20,000; Street to Bike \$1,800

<u>Fund</u>	<u>Amount</u>	<u>Fund Totals with Contingency</u>	<u>Capital Outlay Totals</u>	<u>Personnel Services</u>	<u>M & S</u>
General			General		
Administration	\$37,700	\$289,550	Administration	\$10,000	\$198,550
Parks	\$24,000	\$184,000	Parks	\$85,000	\$25,000
Library	\$18,200	\$139,510	Library	\$26,500	\$63,810
Law	\$30,600	\$235,065	Law	\$500	\$36,365
Operations	\$39,000	\$233,375	Operations	\$8,750	\$97,050
Total	\$149,500		Total	\$130,750	\$420,775
					\$454,750
Water			Water		
Water Admin	\$34,000	\$262,150	Water Admin	\$13,500	\$127,000
Water Operations	\$43,200	\$351,600	Water Operations	\$85,600	\$86,900
Total	\$77,200		Total	\$99,100	\$213,900
					\$223,550
Sewer			Sewer		
Sewer Admin	\$29,700	\$228,325	Sewer Admin	\$17,000	\$110,700
Sewer Operations	\$33,400	\$258,600	Sewer Operations	\$63,000	\$58,700
Total	\$63,100		Total	\$80,000	\$169,400
					\$174,425
Grand Total	\$289,800		Street	\$158,000	\$114,900
			Buildings & Equipment	\$0	Grand Total
			Community Projects	\$35,000	\$929,625
			Grand Total	\$502,850	\$918,975

FY 2016-2017 Salary Calculations

See individual salary line items for explanation. Also used LB-40.

2016 Budget Projections

Insurance

Single+Spouse	\$1,495.30	\$35,887.20
Family	\$2,008.12	\$120,487.20
Total		\$156,374.40

	Wages	ICMA-RC	CIS
Elizabeth Coleman	\$35,559.68	\$5,333.95	\$24,320.82
Jannea Deaver	\$35,792.64	\$5,368.90	\$24,320.82
Karl Frink	\$75,732.80	\$15,146.56	\$18,166.88
Andy Day	\$38,105.60	\$5,715.84	\$18,166.88
Joshua Kometz	\$36,524.80	\$5,478.72	\$24,320.82
Sherri Lemhouse	\$32,046.00	\$4,806.90	
Scott McDowell	\$87,651.12	\$13,147.67	\$24,320.82
Tammi Morrow	\$35,559.68	\$5,333.95	\$24,320.82
Joanne Neddeau	\$3,166.80		
Nettie Reed	\$1,162.08		
Court	\$14,414.00		
Park	\$10,320.00		
PW Seasonal	\$9,200.00		
Total Salary	\$415,235.20		

Total ICMA-RC \$60,332.49

Total CIS \$150,040.97

More Employee Share

\$142,144.07	90%
\$134,247.18	85%

TOTAL Associated Payroll \$625,608.66

Personnel Services Summary
Supplemental Information
Salary Sources

	POSITION DESCRIPTION	Range	Total Salary	See Account Codes Below														
				1	2	3	4	5	6	7	8	9	10	11	12	13	14	
Full Time Employees																		
1	City Administrator	\$62,169 - \$77,641	\$77,035	33							25			25			17	1
2	Public Works Superintendent	\$53,593 - \$66,929	\$73,882							30	30			20			20	2
3	Public Works Operator	\$31,262 - \$32,044	\$35,090							30		30			20		20	3
4	Public Works Operator	\$31,262 - \$32,044	\$35,630							30		30			20		20	4
				(Figures Above & Below are Percentages)														
Part Time Employees																		
5	City Planner			70							15			15				5
6	Administrative Assistant	\$30,348 - \$37,900	\$33,030	50					5		15			15			15	6
7	Administrative Assistant	\$30,348 - \$37,900	\$33,263	50					5		15			15			15	7
8	Administrative Assistant	\$30,348 - \$37,900	\$33,030	60							20			20				8
9	Librarian	\$26,180 - \$32,695	\$31,260															9
10	Librarian Assistant	\$9.00 - \$11.24	\$2,256															10
11	Municipal Court Administrator	\$18 - \$26	\$14,414															11
12	Janitorial	\$10.96 - \$13.69	\$6,383		50			50										12
13	Park Caretakers	Negotiated	\$10,320			100												13

Codes: 1) General Administration, 2) Extra Help, 3) Park, 4) Library, 5) Extra Help, 6) Law, 7) Operations, 8) Water Administration, 8) Water Administration, 9) Operations, 10) Extra Help, 11) Sewer Administration, 12) Operations, 13) Extra Help, 14) Streets

Pay Codes

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 11
- 12
- 14

Total Payroll Projection

\$415,235.20

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the City of Brownville will be held on **May 24th, 2016 at 7:00 pm at City Hall**, Brownsville, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1st, 2016 as approved by the Brownsville Budget Committee. A summary of the budget is presented below.
A copy of the budget may be inspected or obtained at City Hall - 255 N. Main Street, between the hours of 8:30 a.m. & 4:30 p.m.
 This budget is for an annual biennial budget period.
 This budget was prepared on a basis of accounting that is the same as different than used the preceding year.

Contact: S. Scott McDowell, City Administrator **Telephone:** 541.466.5880 **E-mail:** admin@ci.brownsville.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2014-15	Adopted Budget This Year 2015-16	Approved Budget Next Year 2016-17
Beginning Fund Balance/Net Working Capital	\$4,153,980	\$3,124,380	\$2,599,142
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	\$138,606	\$361,430	\$100,700
Federal, State and All Other Grants, Gifts, Allocations and Donations	\$1,000	\$2,500	\$2,500
Revenue from Bonds and Other Debt	\$408,229	\$409,103	\$409,102
Interfund Transfers / Internal Service Reimbursements	\$169,800	\$28,970	\$289,800
All Other Resources Except Property Taxes	\$924,978	\$647,705	\$576,985
Property Taxes Estimated to be Received	\$623,497	\$590,819	\$619,980
Total Resources	\$6,281,484	\$5,164,907	\$4,598,209

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$658,505	\$885,000	\$918,975
Materials and Services	\$726,848	\$974,425	\$949,625
Capital Outlay	\$337,624	\$968,410	\$572,860
Debt Service	\$408,229	\$409,103	\$409,102
Interfund Transfers	\$169,800	\$20,000	\$20,000
Contingencies	\$0	\$289,700	\$289,800
Special Payments	\$0	\$0	\$0
Unappropriated Ending Balance and Reserved for Future Expenditure	\$1,856,346	\$1,535,314	\$1,437,847
Total Requirements	\$4,157,352	\$5,081,952	\$4,598,209

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
General: Administration	\$145,708.00	\$190,000.00	\$198,550.00
FTE	3.00	3.00	3.00
General: Parks, Rec & Cemetery	\$14,768.00	\$23,900.00	\$25,000.00
FTE	2.00	2.00	2.00
General: Library	\$41,843.00	\$61,200.00	\$63,810.00
FTE	1.50	1.50	1.50
General: Law Enforcement	\$26,854.00	\$34,800.00	\$36,365.00
FTE	0.05	0.20	0.20
General: Operations	\$81,242.00	\$95,500.00	\$97,050.00
FTE	2.50	2.50	2.50
Water: Administration	\$102,706.00	\$122,500.00	\$127,000.00
FTE	2.00	2.00	2.00
Water: Operations	\$42,244.00	\$83,600.00	\$86,900.00
FTE	2.00	2.00	2.00
Sewer: Administration	\$83,741.00	\$107,000.00	\$110,700.00
FTE	1.00	1.00	1.00
Sewer: Operations	\$28,162.00	\$56,500.00	\$58,700.00
FTE	1.00	1.00	1.00
Street	\$91,237.00	\$110,000.00	\$114,900.00
FTE	1.00	1.00	1.00
Total Requirements	\$658,505.00	\$885,000.00	\$918,975.00
Total FTE	Five (5) Full-Time (FTE), Six (6) Part-Time (PTE), Four (4) Seasonal.		

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit \$6.9597 per \$1,000)	6.9597	6.9597	6.9597
Local Option Levy	0	0	0
Levy For General Obligation Bonds	\$277,383	\$250,903	\$259,480

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$6,827,848	
Other Bonds	\$0	
Other Borrowings	\$0	
Total	\$6,827,848	

General Fund p. 7			
PS	\$	310,415	TOTALS
MS	\$	316,434	PS
CO	\$	24,992	MS
C	\$	-	CO
Water Admin. P. 39			
PS	\$	102,706	
MS	\$	117,127	
CO	\$	415	
C			
Water Op.			
PS	\$	42,244	
MS	\$	91,801	
CO	\$	38,234	Unappropriate (From Resolution)
C	\$	-	
Sewer Admin. P. 40			
PS	\$	83,741	
MS	\$	49,453	
CO	\$	-	
C	\$	-	
Sewer Op.			
PS	\$	28,162	
MS	\$	44,547	
CO	\$	192,908	
C	\$	-	
Street P. 8			
PS	\$	91,237	
MS	\$	42,389	
CO	\$	79,475	
C	\$	-	
Debt Obligations P. 41			
S	\$	354,192	
W (P. 46)	\$	54,927	
<i>Receipts (Used in LI 18 Sheet LB1)</i>	\$	349,940	
	\$	58,289	
	\$	408,229	
Transfers			
Use Pps. 7,8 & 10	\$	58,000	
	\$	1,800	
	\$	110,000	
	\$	169,800	
Receipts Minus Property Tax			
Gen. Fund (P. 5)	\$	138,890	
Water (P. 39)	\$	322,569	

Sewer (P.40)	\$	312,355
Street (P. 8) SH & PP	\$	151,164
	\$	924,978

B & E

MS	\$	41,050
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Comm. Projects

MS	\$	24,047
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TRT

CO	\$	1,600
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\$	658,505
\$	726,848
\$	337,624

\$	132,110
\$	72,250
\$	335,700
\$	230,600
\$	22,750
\$	6,052
\$	407,000
\$	895
\$	199,005
\$	57,901
\$	146,714
\$	41,856
\$	32,307
\$	5,930
\$	64,375
\$	839
\$	9,962
\$	90,100
\$	1,856,346

How to Calculate LB Notes

HAVE BCS TOTAL THESE...

General Fund p.7 has all totals at the bottom

Water p.39 must be totaled

Sewer p. 40 must be totaled

Street p. 8 must be totaled

Add all totals plus Water and Sewer Bonds amounts

**Notice of Property Tax and Certification of Intent to Impose a Tax,
Fee, Assessment or Charge on Property**

To assessor of **Linn County**

**FORM LB-50
2016-2017**

Check here if this is an amended form.

- Be sure to read instructions in the 2016-2017 Notice of Property Tax Levy Forms and Instruction booklet

The City of Brownsville has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Linn County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>255 N. Main St.</u>	<u>Brownsville</u>	<u>OR</u>	<u>97327</u>	<u>07.07.2015</u>
Mailing Address of District	City	State	Zip	Date
<u>S. Scott McDowell</u>	<u>City Administrator</u>	<u>541.466.5880</u>	<u>admin@ci.brownsville.or.us</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-Mail	

CERTIFICATION - You must check one box if you are subject to Local Budget Law.

- The tax rate of levy amounts certified in Part I are within the tax rate of levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.435.

PART I: TOTAL PROPERTY TAX LEVY

		<u>Subject to General Government Limits</u>		
		Rate -or- Dollar Amount		
1. Rate/Amount levied (within permanent rate limit)	1	6.9597		
2. Local option operating tax	2	0		
3. Local option capital project tax	3	0		Excluded from Measure 5 Limits Amount of Bond Levy
4. Levy for Pension and disability obligations	4	0		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.		58,387	
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.		201,093	
5c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 5a + 5b)	5c.		259,480	

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	6.9597
7. Date received voter approval for rate limit if new district	7	NA
8. Estimated permanent rate limit for newly merged/consolidated district	8	NA

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First year levied	Final year to be levied	Total tax amount -or- rate authorized per year by voters
NA				
NA				

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Gov't. Limitations	Excluded from M5 limitation
1 Delinquent Sewer Accounts	No	\$7,099.81
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS 454.225 (Must be completed if you have an entry in Part IV)