



Budget Message *FY 2017-2018*

April 27th, 2017

General Notes

Welcome to budget season 2017! The City is excited to have you serving as a member of the Budget Committee. I know financial information can be viewed as dry and somewhat challenging to grasp. I also know that the City requires members to review a lot of background information to have a deeper understanding of Council direction and context. The budget message consists of a quick review of local budget law requirements, discusses how the budget is constructed, general assumptions used for the calculation of the budget, historical decisions that have led to items included in the budget, and projects included in the budget for this fiscal year.



The annual Organizational Prospectus document that includes the *Summary Report Card* which reviews and grades nearly all services provided by the City, the current *Council Goals* which were recently completed by Council, and a *Master List* of projects and objectives that are based on the current annual budget. The Prospectus is the most important document to review in preparation for the budget committee meetings. It will provide the most complete picture of City responsibilities.

I also complete a monthly *City Administrator Report* for Council meeting which you may find useful. These reports are available on-line and they detail a perspective of current accomplishments, challenges and future projects. If anyone should want to review any of that information or any other supporting documentation, please let me know. I have placed the information pertaining specifically to the budget on the website for your convenience. To access the on-line files, use the following address: <http://www.ci.brownsville.or.us/budget.html>.

Comparing my personal, family budget to the City's annual budget is not a very good correlation or comparison other than to say that twenty-five years ago I did not have a cell phone bill, an internet bill, a Netflix bill, an annual Costco membership fee, or numerous other obligations. Over that same time, the City has been required to spend tax revenue in different ways. Funding from the Federal government is practically non-existent for small cities. State Revenue Sharing continues to dwindle each year. Cities across the nation continue to be required to fund projects generated and caused by Federal and State law without any funding.

Ultimately, I am not sure where this 'circus' will end or if it will end like the circus itself; as just an historical footnote of yesteryear. The local funding equation is puzzling at best. I am certainly alarmed by the programs and requirements being forced on towns the size of Brownsville. The City simply does not have the resources – money, time and energy – to continue on the current path set by the Federal & State governments.

All goods and services continue to increase at a percent greater than the City collects in tax revenue. The cost of maintaining what we have is ever growing. The City will never have enough resources to meet all the expectations of every civic group or citizen, not even close, and that must be remembered. The City has capital infrastructure challenges that are nearly insurmountable given the levels of available resources. Bonds are a great tool, but are limited to voter approval and the



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overall saturation of the tax base. The Central Linn School District has expressed an urgent need for a major infrastructure project that will be in excess of \$25,000,000. The City of Halsey is currently facing utility challenges that will also require bonds. The City of Brownsville is reviewing structures in Pioneer Park, the Central Linn Recreation Center, and has a major Water Treatment Plant expansion looming all within the next eight years. Although Council & Staff have done an admirable job over the last ten years, the future is uncertain.



Based on the trends of the last twenty-five years, something will eventually give. The outcome of that collapse is unpredictable. Perhaps citizens will accept major changes to the livability of their community. The only part of the local funding equation that can change is Council influence. I do think it is time for Council to actively engage elected representatives at the Federal and State level to tell the Brownsville story. Elected and appointed officials can share the Brownsville story with friends and neighbors. Officials can work to garner regional support to raise awareness of the resulting affect these policies and mandates have on local citizens. I want to believe that Americans want small towns to forever be a 'living' part of our national fabric, but the policies being carried out are killing the ability of local citizens to have any control over and for their communities.

I want you to know this is not a glass half-full or half-empty perspective or thought process. I am saying we need more water in the glass and wondering, at times, if there is a glass at all. After the years I have served in this profession, I am profoundly concerned about the future of small towns. As many great minds have said, Democracy is not a spectator sport. Council has to continue to engage on many levels, as this is the only tool the City has to push back against the tidal wave of requirements and regulations. It is our responsibility to protect our City so that future generations may enjoy this place as much as we do. At least that is what I choose to believe.

Statement of Preparation

The proposed budget for fiscal year (FY) 2017-2018 for the City of Brownsville was prepared in accordance with the laws of the State of Oregon, with the general guidance of the Oregon Department of Revenue (ODR), using figures from the FY 2015-2016 audit prepared and provided by Boldt, Carlisle & Smith LLC, (*Salem, Oregon*), using the internal financial expenditure and revenue reports for FY ending 2015-2016, current financial expenditure and revenue reports from FY 2016-2017 through February, information from the Linn County Treasurer & Assessor's Office and the general direction of Council, the Library Advisory Board, the Parks & Open Space Advisory Board and Staff.

Administrative Assistant Tammi Morrow and I attended the annual ODR training offered at the Linn County Fairgrounds in Albany, Oregon this winter. The message delivered by ODR Staff was nearly identical to the one delivered last year. ODR representatives stayed the course regarding their recommendation concerning "allocated" and "non-allocated" classifications for a third year.

The recommendation made by ODR still remain in conflict with past practices of the Department and also conflict with other guidelines. The key requested change was to place money in two categories as "allocated" and "non-allocated" for everything from personnel services to materials and supplies. The City allocates all funds based on the area or fund to which they pertain



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as required by State law. The City does not have any funds that would fall under or into a “non-allocated” category.

Last year, when questioned about this requirement, representatives from ODR indicated that cities were not required to report information this way, but they had said moments before in their presentation that they were requiring this process for all agencies. I have based the budget on historical, legal practices and again have not incorporated this change. Perhaps it makes sense for larger cities, special districts or school districts to show numbers this way, but it certainly does not make sense for Brownsville.

The ODR Staff have a documented history making recommendations such as these and then changing those same recommendations in following years. Unfortunately, they seem to rarely focus on the actual reasons for local budgeting law. Recommendations I would make for the Department would include, 1) standardize forms across all municipalities, 2) adopt a standard chart of accounts, and 3) provide consistent advice to municipal budget officers that do not conflict with other requirements.

Tax Rate, Factors & Projections

The tax rate for FY 2016-2017 will be the full permanent rate limit of \$6.9597 per \$1,000 of property valuation of Assessed Value (AV) or Real Market Value (RMV) as determined by the Assessor’s Office. The result of levying the full permanent rate will yield approximately \$651,800 minus uncollected taxes. General Obligation Bonds (GOB) are not counted toward the full permanent rate of \$6.9597 because GOB are voter approved and thereby exempt.

Council successfully refinanced all general obligation bonds in September 2016. The City received an A- rating from Standard & Poor’s which made this refinancing possible. Significant changes were made in calculating the GOB debt this year due to the refinance. The GOB debt was combined. I used a factor to determine which portion of the debt should be paid from water and which portion should be paid from sewer. The ratio is 0.1419305 for water and 0.8580695 for sewer. These figures were determined based on the previous percentages used by the City.



The current Water Bond is levied as a lump sum amount to help cover the total annual payment. The total annual payment is \$329,869 with water paying \$46,820. The actual amount levied is \$49,770 due to the anticipation of uncollectable taxes as provided by Linn County.

The current Sewer Bond is levied as a lump sum amount with the total annual payment being \$329,869. The actual amount levied for sewer is \$128,164. The total amount necessary to meet the obligation includes the accumulation of the monthly Debt Service Fee (\$125,000) that appears on customer bills as a \$15 Debt Service Fee, along with additional funds that have accrued over previous fiscal years that become part of the fund such as interest and uncollectable taxes. I expect this to level over the next two years. I am figuring this conservatively this year, because I did not want to short the payment and have to pass a supplemental budget.



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City revenues for FY 2017-2018 have been projected in accordance with traditional historical data & trends, however, many of the entries were completed using the zero-based budgeting method and my experience over the last several years with the City's budget and financial conditions. The revenues have been estimated based on many economic indicators including information from the State of Oregon, the League of Oregon Cities and the Oregon City-County Managers Association (OCCMA). Projections are based on the Social Security Administration data, trends in the housing market and overall economic conditions of the area and other general indexes that impact the actual amounts of revenue that may be collected during the course of the year.

Estimates for actual tax yield and overall property valuation were provided by both the Linn County Treasurer's and Assessor's Office. Revenue projections are calculated low in an effort to prevent deficits which can lead to overspending and unwanted shortfalls. The intent of calculating revenue projections conservatively is the hope that actual collected revenue will be higher, leading to a strong carry over balance for the next fiscal year. The carry over balance makes up nearly 50% of the City's budget from one fiscal year to the next.



The Consumer Price Index (CPI) rose overall by 2.6% (second half of 2016) and the Social Security COLA adjustment was 0.3% for 2016; as has been historically used by the City. CIS (City/County Insurance Services) rates for all lines of coverage including Property, Liability, Workers Compensation and Health Care Benefits are going up, as usual, this fiscal year. The City's financial goal has been to maintain a low spending profile over the last several fiscal years, however, the Budget Committee and Council have budgeted several capital improvements since FY 2007-2008.

Personnel

Cost of Living & Pay Scale Issues

The City Administrator shall annually update the City's pay scale based on the Social Security Administration's Cost of Living Adjustment (COLA). The pay scale was increased this year by 0.3% figure issued by the Social Security Administration. The pay scale is an important tool in attracting and retaining qualified employees. The proposed budget does allow for a COLA and for step increases. Step increases were authorized the last six fiscal years.

The City will continue to award pay increases for education & licensure that are based solely on the operational needs of the City. Employees are eligible for step increases depending on their annual performance evaluation as completed by Council, the City Administrator and the Public Works Superintendent. Pay scale step increases are 2.5%. The City also offers longevity pay in order to retain valuable employees. The City's pay scale compared to other cities the size of Brownsville comes out around the median.





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Benefits

CIS will be increasing health care costs as follows: 1) Medical by 9%, 2) Dental by 4.5%, 3) Vision by 5%, and 4) Life by 2%. The rates for health insurance benefits runs through the calendar year. The CIS Board is trying to do everything they can to keep all insurance increases manageable for membership. The budget includes a continuance of the traditional coverage the City has offered employees. The City continues to contemplate and monitor other options and models being considered by municipalities across the country. CIS dropped all medical coverage plans that would be considered “Cadillac” plans under definitions called out in the Affordable Care Act, but now the future of health care appears to be on the verge of changing again. Hopefully, for the better.

CIS also reported that general liability will increase 3.8% while Workers’ Compensation will trend around a 7.5% increase. Workers’ Compensation is based on experience. Fortunately, the City has not had any work loss claims over the last two years.

Retirement

The City currently provides two retirement plans for employees, 1) a 401 plan and 2) a 457 plan through International City County Management Association Retirement Corporation (ICMA–RC). The 401 plan is a standard, employer contribution retirement plan while the 457 plan is an optional plan that allows employees to contribute an additional amount of money into their own portfolio account. Currently the City contributes 15% toward the 401 plan on behalf of each employee. Council based a longevity clause two years ago that stated, "Employees who have served ten (10) years shall receive an additional five percent (5%) or a twenty percent (20%) City paid portion."



Costs associated with Public Employee Retirement System (PERS) are extremely high. The City not being a PERS member can make it difficult to attract employees coming from the public sector. The cost to switch over to PERS would be prohibitive. Council will need to monitor compensation closely to attract and retain quality employees. Implications of the new minimum wage law will also be considered in the future.

Earthquake Insurance

Two years ago the City added additional coverage for this exposure. Due to grave predictions by the State Geologist, Oregon rates have greatly increased causing CIS to not insure at historic levels cities and counties had in the recent past. The City added additional coverage of \$5 M which comes with a premium of over \$15,000. I have included this amount for inclusion in this year’s budget as well.

Department Review

Over the course of the last three years, City Hall has successfully reorganized employee duties & responsibilities. The City implemented several organizational changes that have led to better cooperation & coordination of projects among all employees, while allowing everyone to have a broader understanding of Council goals and the mission of the City. Staff continues to execute their duties & responsibilities at a very high level. Individual staff members continue to attend annual training to keep up with programmatic and legal changes and to increase their knowledge base in order to enhance their performance.



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Administrative Assistant Jannea Deaver handles Utility Billing as her main focus area. Administrative Assistant Elizabeth Coleman handles all things Planning as her main focus and Administrative Assistant Tammi Morrow handles Finances as her primary focus area. All three are exceptional at the duties they perform for the City. They do anything and everything needed to meet deadlines and reach positive outcomes. Librarian Sherri Lemhouse continues to operate and promote the library at a high level. She continues to develop and foster a robust volunteer workforce. Mrs. Lemhouse continues to provide exciting programming designed to retain and attract patrons.

Public Works Superintendent Karl Frink along with Public Works Operators Josh Kometz and Andy Day work tirelessly to keep the utilities running, roads safe, the parks clean and the town looking as good as it can. Public Works performs a wide variety of tasks and services for the City. Mr. Frink uses contracts and contractors to meet vital needs of our citizenry behind the scenes.



The City added a Temporary Public Works Operator for the last several fiscal years. The position is contracted from the first working day in May through the last working day in October to adequately cover mowing season and execute other Public Works responsibilities. Over the last three years, the City also hired an additional seasonal employee who works from the first working day in June and ends on the last working day in August. This year, the City will be hiring one person who will start in April and work a six month assignment.

The Municipal Court is currently under the direction of Carol Humphreys. Mrs. Humphreys entered into an agreement with the City over a year ago. The City continues the intergovernmental agreement with Linn County to provide court assistance for any absences and to be prepared for any future personnel transition. The cities of Brownsville and Harrisburg spear headed a joint cities coalition to work with the Linn County Sheriff's Office to make needed changes to the Law Enforcement Services contract. The City will spend \$156,000 on the LCSO agreement this year. An increase of 4.19% for the upcoming year and a projected increase of 3.58% for FY 2018-2019.

Recent History & Near Future Capital Improvements

Pioneer Park River Bank

The City spent most of 2011 dealing with the erosion of the river bank in Pioneer Park. The problem had gotten so extensive that a restroom and a major water line that crossed the river, and served the entire west side of the City, were destroyed by the erosion. The City hired River Design Group (RDG), Corvallis, Oregon, to evaluate options. RDG had extensive experience working specifically on the Calapooia River and had a thorough knowledge of the river's dynamics.



Many Federal & State agencies were also involved in the review of the erosion situation. The City incorporated the Governor's Regional Solutions team to assist on this issue. The outcome was that the City could spend about \$600,000, option #1, to "shore up" the river using the new, approved techniques for bank stabilization. The problem with this option was improvements utilizing these new techniques were



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“washed away” during an above average flood event. The Calapooia Watershed Council had completed two projects in the general proximity of the Park, both structures were destroyed due to high water and flooding.

The other option, option #2, was to spend over \$1.2 M to stabilize the bank to the standards of the Army Corps of Engineers. The problem was simply cash flow. Council decided that option #1 was too risky. The investment could be lost in any given year. Council decided that option #2 would require voters to approve a general obligation bond for the improvement. Council did not feel that this was a realistic or reasonable option. The City received help from Senator Lee Beyer, Representative Phil Barnhart, U.S. Senator Jeff Merkley and U.S. Representative Peter DeFazio.

Council decided to implement a retreatment strategy that would abandon the west road around the playground structure and would eventually relocate the playground structure if necessary. This year the City did lose a fair amount of real estate, the worst since 2010 & 2011. Council decided to stay the course at the March 28th, 2017 Council meeting. Staff has included money to move the playground structure in this budget.

Total Maximum Daily Load (TMDL) & Storm Drainage

The State of Oregon continues to require communities to invest in storm drainage and to prepare for the possible treatment of storm drainage through the National Pollutant Discharge Elimination System (NPDES). On January 26th, 2016, Public Works Superintendent Karl Frink and I met with representatives from the Oregon Department of Environmental Quality (DEQ) which was caused by an article written by Alex Paul of the Albany Democrat-Herald. Staff explained all of the capital improvements projects the City had completed over the last five years and outlined the backlog of projects that still needed attention.



The outcome of the discussion was that the City would rewrite the TMDL plan to suit the needs of the City. According to a drainage study performed by Lee Engineering in 1996 the City does not have a storm drainage system. Staff estimates that if the State required full implementation of the NPDES process, it would cost the City between \$12 M and \$18 M; the project would include a collection system that would be tied into a treatment facility. The implications are far reaching for the City budget.

Washington Street and other storm water drainage projects have been considered over the last ten years, however State Law does not allow for the cleaning of ditches all the way to the source/outfall due primarily to the agriculture lobby present in the State. If the City would develop a storm water utility, there would be no place for the water to go due to these limitations. Washington Street was estimated to cost \$250,000 three years ago. The City does not have the capacity to handle these types of projects without going out for a major bond.

Council passed the new TMDL plan in January of 2017 and it was approved by the State's Department of Environmental Quality (DEQ) in late March of this year. Staff is currently working with the Calapooia Watershed Council to assist in meeting some of the goals included in the plan.



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Streets

Council has acknowledged the general condition of the transportation system several times over the last ten years. The reality is simple. Road construction in the past consisted of putting asphalt over rocks and, in some cases, dirt. Road bases were not constructed to any sort of acceptable standard. The result is that many of the City's streets are crumbling and in a state of ill repair. Without the proper drainage infrastructure in place, it makes it next to impossible to improve the roads properly due to the sheer costs associated with such an endeavor. The City has been replacing asphalt in certain areas where drainage does exist. The City cannot afford to reconstruct the roads properly without assessing massive costs to abutting property owners through the local improvement district (LID) process.



Water Treatment Plant Bond

The Budget Committee and the Council has acknowledged the need for a bond for a new Water Treatment Plant, improvements to the City's distribution system and for a new 1.1 M reservoir. Planning for this major improvement should begin in the year 2025.

Utilities

Council has been working diligently on the implementation of a capital improvements plan that is focused on fixing major issues with the water distribution and the wastewater collection systems. Highlights over the last few years have included the construction of the Millhouse Sanitary Sewer, the S. Oak Street Water Line, the School Avenue Water Line, the Averill Street Water Line, the Calapooia Crossing Water Line, and the redevelopment of the GR 12 wellsite which is projected to provide enough water rights for the next thirty (30) years.



Buildings, Equipment & Property

Council has also worked heavily in these areas taking care of City Hall, the Central Linn Recreation Center, the Library, Pioneer Park and adding key pieces of equipment like a new backhoe and a needed service truck. Council has also contemplated acquisitions that could have had considerable implications on the General Fund.

What is in this Budget?

Assumptions

I assume that each Budget Committee Member has a general working knowledge of the City's Capital Improvements Plan (CIP), the history of the Water & Sewer bonds, some of the major issues facing the City in terms of Water Rights, the Department of Environmental Quality (DEQ) & Oregon



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Health Authority (OHA) rules, and Land Use Planning issues to mention a few key, fundamental issues during our annual, on-going funding discussions.



Further, an understanding of the general maintenance to the many municipal owned facilities including, but not limited to, all municipal infrastructure and the overall operations for which the City is responsible along with a firm understanding of the importance of protecting, building and maintaining the City treasury.

Everyone should know the City is responsible for, 1) Water, 2) Sewer, 3) Deferred Capital Improvements, 4) Treasury Health, 5) Parks, 6) Streets, 7) Contract Administration, 8) Personnel, and 9) General & Existing Services to name a few. The City is fortunate to have a veteran group of volunteers working on the budget.

Projects

The Budget contains the following proposed projects for the upcoming fiscal year:

1. Streets	\$100,000
2. Robe Street Water Line	\$140,000
3. Water Filter	\$80,000
4. General Ledger & Utility Software	\$30,000 (Total)
▶ General has \$20 K (<i>Operations</i>)	
▶ Water Admin has \$10 K	
▶ Sewer Admin has \$10 K	
5. Rec Center – Reserve Options	\$30,000 (general)
6. Rec Center – Project Options	\$20,000
7. Earthquake Insurance	\$15,000
8. Land Inventory (<i>DLCD</i>)	\$50,000
9. City Hall Safety Improvements	\$15,000
10. Street Trees Plan	\$18,000
11. TMDL Costs	\$10,000
12. City Hall Mini Subs	\$10,000
13. Fireproof Filing Cabinets	\$10,000
14. Pioneer Park Future Roofs	\$20,000
15. Internal Procedures	\$6,000
16. Sidewalks	\$15,000
17. EPC Funding	\$6,500
18. Calapooia Watershed Council & TMDL	\$2,800
19. Backhoe Attachment Options	\$10,000
20. Moving Playground Equipment	\$20,000
21. Library Conference	\$2,000
22. WS Overhaul	\$6,500

Conclusion

The City remains in good financial standing and has continued to grow the treasury over the last ten fiscal years due to conservatively forecasting revenues and running operations as efficiently as possible while completing major capital improvements. The City has utilized these conservative



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budgeting methods for three primary reasons, 1) existing debt requirements, 2) limited available resources, and 3) as an attempt to build the treasury to self-fund capital improvements.

Brownsville should continue a very slow, conservative approach to financial management while continuing an active Capital Improvement Plan to improve and upgrade assets. The end goal must be to ensure a prosperous financial future.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to be "SM", representing S. Scott McDowell.

S. Scott McDowell
City Administrator & Budget Officer


*keep
moving
forward*

BUDGET PRESENTATION
FY 2017-2018




Budget Committee
April 27th, 2017





What is Local Budget Law?

- ➔ Establishes Standard Procedures
- ➔ Outlines Programs & Fiscal Policies
- ➔ Requires Estimates of Resources & Expenditures
- ➔ Encourages Citizen Involvement
- ➔ Controls Expenditure of Public Funds







Purpose of the Budget Committee

- ➔ Hear the Budget Message
- ➔ Hold Public Meetings
- ➔ Hear & Consider Public Comment
- ➔ Discuss & Revise Budget As Needed
- ➔ Approve the Final Budget & Recommend to Council
- ➔ Approve Each Tax Rate or Dollar Amount to be Levied



 **Budget Committee Process**


- ➔ Meetings Subject to Public Meetings Law
- ➔ Quorum Required to Conduct Business
- ➔ May Request Additional Information from Budget Officer
- ➔ Budget Document is a Public Document When Released to Members
- ➔ Take Public Comment



 **What is a Budget?**

- ➔ A Financial Plan
- ➔ A Picture of One Fiscal Year
- ➔ Based on Good Faith Estimates of Revenues & Expenditures and Other Requirements.
- ➔ The Budget is the basis for appropriations which creates the authority to spend public money.




 **The Four Phases**

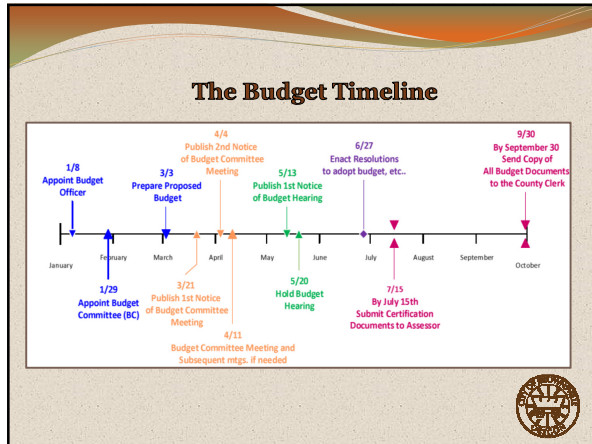
1st Phase – *Proposing the Budget*

2nd Phase – *Approving the Budget*

3rd Phase – *Adopting the Budget*

4th Phase – *Working with the Budget*





Budget 2017-2018 Budgetary Timeline & Process

Date	Action
01.24.2017	Council authorizes advertisements for Budget Committee business. <ul style="list-style-type: none"> Advertisement in <i>The Times</i>; March 1st & March 15th for members. The First Advertisement in <i>The Times</i>; April 13th (Oregon law requires published advertisement 5-30 days prior to Meeting.) The Second Advertisement in <i>The Times</i>; April 20th (Oregon law requires published advertisement at least 5 days after the 1st notice, but not less than 5 days before the meeting.) Advertise the Possible Uses of State Revenue Sharing Hearing – April 13th (Oregon law requires published advertisement at least 5 – 10 days before the meeting) The first Budget Committee Meeting set for April 27th
03.03.2017	Staff Deadline to forward requests.
04.27.2017	Budget Officer Finalizes Draft Budget and forwards to Budget Committee Members for review.
04.27.2017	Budget Officer finalizes initial 2017-2018 Budget proposal.
04.27.2017	Budget Committee Meeting – 7:00 p.m. <ul style="list-style-type: none"> Elect Budget Committee Chair Discussion of Budget & Budget Message

Budget 2017-2018 Budgetary Time Line & Process

05.04.2017	Publish Notice of Proposed Uses for State Revenue Sharing; May 10 th
05.11.2017	Publishing of Budget Notice – LB Forms (Public Hearing) (Oregon law requires published advertisement 5-30 days prior to Meeting) Council Meeting to be held: May 23 rd , 2017. Publish Notice of Proposed Uses for State Revenue Sharing; May 10 th
05.04.2017	2nd Budget Committee Meeting – 7:00 p.m. <ul style="list-style-type: none"> Possible Uses for State Revenue Sharing Public Comment Discussion of Budget Proposal
05.11.2017	3rd Budget Committee Meeting – 7:00 p.m. <ul style="list-style-type: none"> Discussion of Budget Proposal Discussion of Proposed Uses for State Revenue Sharing Approve Budget, Tax Rate & Proposed Tax Levy
05.17.2017	(If Published on the 1 st) Budget Hearing at the regularly scheduled Council Meeting.
05.18.2017	If the Budget is finalized with the Budget Committee, then Publish LB Forms & Public Hearing Information in <i>The Times</i> for May 23 rd Council Meeting. (If Necessary.)
05.18.2017	4th Budget Committee Meeting – 7:00 p.m. (If Necessary) <ul style="list-style-type: none"> Discussion of Budget Proposal Discussion of Proposed Uses for State Revenue Sharing

Budget 2017-2018 Budgetary Timeline & Process

- ▶ Approve Budget, Tax Rate & Proposed Tax Levy
- ▶ Public Hearing Special Council Meeting on June 6th

06.09.2017 Special Session of Council if Budget is approved on May 18th.

06.27.2017 **Regular Council Meeting**

Resolutions to Enact:


1. Adopt Budget
2. Tax Rate
3. Proposed Tax Levy

- ▶ Submit Tax Certification Documents to the County Assessor.

07.15.2017 Deadline for Filing Budget; and Deadline certify necessary Resolutions.

Council: Don Ware, Mandy Cole, Gary Shepherd, Carla Gerber, Lynda Chambers, Mike Neddeau and Doug Block.

Citizens: Kaye Fox, Marilyn Grimes, Don Andrews, Rick Dominguez, Allen Buzzard, Mike McDaniel and Kim Clayton.



State & Linn County Taxing Review

Measure 5: Limits are based on Real Market Value (RMV)


Tax on property is limited as follows:

- > \$5 per \$1,000 of RMV – Education.
- > \$10 per \$1,000 of RMV – General Government.
- > General Obligation Bonds are exempt.

Measure 50: Tax is based on property's Assessed Value (AV)

Tax limited as follows:

- > Annual Growth Rate no more than 3%.
- > Property Ratio Disparity.



Linn County SAL Report


2016-2017

SUMMARY OF ASSESSMENT AND TAX ROLL - LINN COUNTY, OREGON

VALUATION for Tax Year beginning July 1, 2016

	Real Market Value	Assessed Value	Service Exemption	Taxable Value
Real Property	12,335,119,496	8,543,774,062	30,077,041	8,513,697,021
Manufactured Structures	134,324,642	121,034,092	1,957,538	119,076,554
Personal Property	296,402,130	296,402,130		296,402,130
Public Utilities	475,158,815	460,848,249		460,848,249
Total	13,241,005,083	9,422,058,533	32,034,579	9,390,023,954

Real Market Value (RMV) is an estimate of selling prices.
Assessed Value (AV) is the value as calculated under Measure 50.
Taxable Value is Assessed Value less Disabled Veteran's and Active Service Exemptions.



Linn County Tax Summary 2016-2017

COUNTY	ASSESSMENT & TAXES by DISTRICT					TAXES IMPOSED
	REAL MARKET VALUE	TAXABLE VALUE	LESS URBAN RENEWAL	TOTAL VALUE TO COMPUTE TAX RATES	MAXIMUM TAX RATE	
COUNTY	13,241,005,083	9,390,023,954	437,205,174	8,952,818,780	4.2836	34,501,003.14
CITIES						
Albany	3,642,062,176	3,096,858,647	187,383,932	2,909,474,715	7.5172	22,357,155.45
Brownsville	133,317,330	99,950,346		99,950,346	9.5557	955,052.80
Gates	5,082,110	3,688,289		3,688,289	0.2824	1,041.53
Halsey	65,443,271	52,993,457		52,993,457	6.7010	355,109.22
Harrisburg	262,433,408	208,444,273	21,621,230	186,823,043	3.1726	661,297.69
Idanha	5,737,230	4,011,479		4,011,479	2.5029	19,040.38
Lebanon	1,354,284,250	1,109,943,281	224,342,453	885,599,828	5.3065	5,812,730.70
Lyons	101,916,130	80,942,389		80,942,389	1.8826	153,118.95
Mill City	82,615,410	70,666,879		70,666,879	4.1578	293,817.06
Millersburg	501,362,908	440,103,122		440,103,122	1.7000	748,175.85
Scio	59,043,065	47,081,725		47,081,725	4.9257	230,884.92
Sodaville	19,710,830	16,125,070		16,125,070	0.4552	7,340.10
Sweet Home	543,878,561	442,342,319		442,342,319	10.4357	3,090,932.79
Tangent	173,624,381	0		0	0.0000	0.00
Waterloo	12,979,950	0		0	0.0000	0.00
TOTAL						34,676,706.44



Linn County Tax Summary 2016-2017

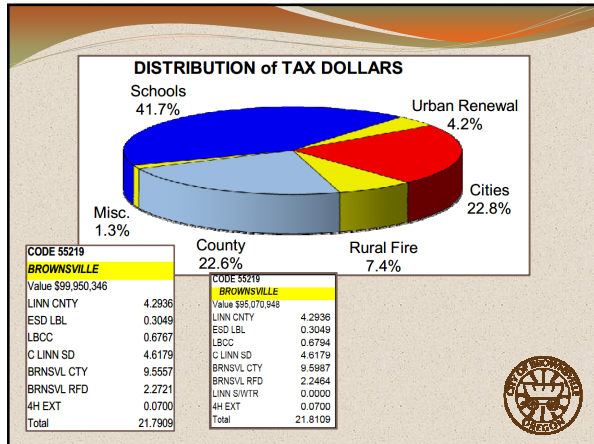
RURAL FIRE PROTECTION DISTRICTS						
Albany	756,383,270	544,197,158		544,197,158	2.1500	1,170,021.10
Brownsville	465,789,498	250,087,131		250,087,131	2.2721	568,214.43
Corvallis	191,577,226	145,543,569		145,543,569	2.1140	307,876.54
Gates	44,513,694	24,991,296		24,991,296	2.3000	57,476.78
Halsey/Shedd	769,026,657	436,073,857		436,073,857	0.9894	432,340.80
Harrisburg	679,058,792	436,073,857	21,664,230	415,309,627	1.1299	405,734.67
Idanha	8,597,726	5,623,549		5,623,549	2.3392	13,149.72
Jefferson	593,945,990	368,202,947		368,202,947	1.2855	473,325.17
Lebanon	2,744,697,298	1,975,004,992	228,136,537	1,746,868,455	2.4936	4,311,922.38
Lyons	290,764,977	203,426,239		203,426,239	1.8170	369,568.39
Mill City	123,673,630	103,296,968		103,296,968	1.6046	165,620.08
Monroe	8,470	1,881		1,881	0.0000	0.00
Mohawk	120,100	89,890		89,890	1.9126	171.90
Scio	702,699,628	365,855,234		365,855,234	1.9421	710,502.90
Stayton	182,387,010	102,055,518		102,055,518	1.5661	159,828.05
Sweet Home	1,150,697,439	793,380,456		793,380,456	1.7177	1,362,802.56
Sweet Home	137,685,310	86,774,948		86,774,948	0.3500	30,371.29
Tangent	476,403,369	301,043,047		301,043,047	2.5739	774,854.48
TOTAL						11,313,586.22

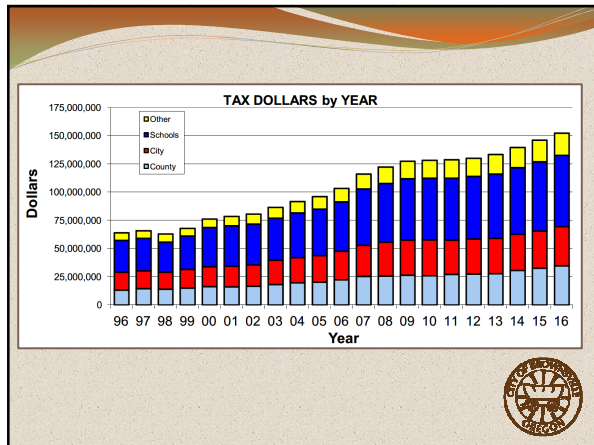


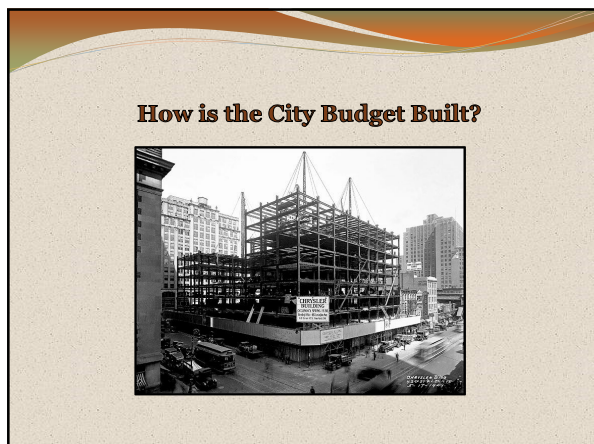
Linn County Tax Summary 2016-2017

SCHOOL DISTRICTS						
Albany	5,484,618,906	4,353,692,596	187,383,932	4,166,308,664	6.0817	25,324,517.45
Central Linn	1,202,875,410	678,694,600		678,694,600	4.6179	3,031,853.30
Corvallis	202,959,760	148,775,392		148,775,392	7.5507	998,093.39
Eugene	16,596,210	11,893,555		11,893,555	7.8637	81,082.89
Harrisburg	672,834,396	374,619,772	21,664,230	353,155,542	5.7949	2,025,360.22
Jefferson	77,237,363	33,903,986		33,903,986	4.8468	158,997.02
Lebanon	2,986,907,326	2,096,854,373	228,157,012	1,868,697,361	7.0214	12,958,032.38
Marcola	252,770	79,476		79,476	6.7977	537.22
Monroe	8,470	1,881		1,881	0.0000	0.00
N. Santiam	436,021,706	285,278,017		285,278,017	5.5756	1,574,165.41
Santiam Can	259,570,041	189,219,633		189,219,633	4.8880	890,774.75
Scio	552,598,339	294,142,337		294,142,337	4.5080	1,315,855.90
Sweet Home	1,348,554,386	922,668,336		922,668,336	6.9427	6,162,054.05
TOTAL						54,481,323.94










Common Fund Types




General Fund

Special Revenue Fund

Enterprise Fund

Debt Service Fund

Trust Fund




General Fund

General governmental purposes & operations.
Resources may be transferred in and out.
Major fund for operations.

Responsibilities include:

Planning, Court, LCSO, Parks, Cemetery, Central Linn Recreation Center, Library, City Hall, Picture Gallery, Administration & Operations.




Enterprise Funds

Revenues generated from 'business-like' operations.
Consumer supported funds. Resources may be transferred in or out.
Resources must be self-sustaining and take into account operational costs and capital outlay.

Related Funds include:

Water, Sewer, Water Construction Reserve, Sewer Construction Reserve, Water & Sewer Bond, Water SDC, Sewer SDC & Storm SDC.



Special Revenue Funds
Specific purposes and earmarked uses.
Resources may be transferred in or out.

Related Funds include:
*Street, Buildings & Equipment, Housing Rehab.,
Bikeway/Footpath, Land Acquisition.*



Special Revenue Sources

STREET: Gasoline tax, fees, licenses & state shared money.
BUILDINGS & EQUIPMENT: Transfers.
HOUSING REHABILITATION: Loan Repayments.
BIKEWAY/FOOTPATH: Transfers.
LAND ACQUISITION: Transfers.
COMMUNITY PROJECTS: Transfers.




Debt Service/Bonds

- ⇒ General Obligation Bonds for Capital Construction
- ⇒ Voter Approval Grants Authority
- ⇒ Imposed as Dollar Amount






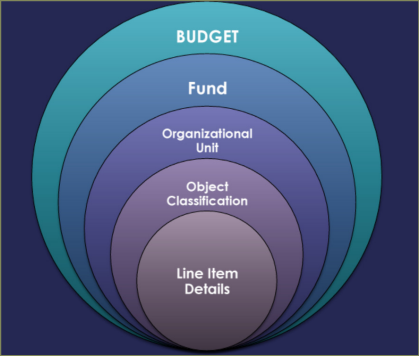
Trust Funds
Revenues held and used under special legislative circumstances or for specified purposes.

Related Funds include:
Library, Cemetery and Transient Room Tax.



How to Read the Budget?



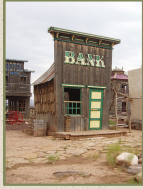


FORM LB-20		RESOURCES General Fund (100 000)			City of Brownsville		
Historical Data			RESOURCE DESCRIPTION	Budget Year: 2009-2010			
Actual 2006-2007	Actual 2007-2008	Adopted Budget This Year 2008-2009		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
			BEGINNING FUND BALANCE				
			00000011 BEGINNING FUND BALANCE	\$25,000			
			00000013 PROG TAXES	\$15,000			
			00000014 INTEREST	\$10,000			
			OTHER RESOURCES				
			00000021 STATE REVENUE SHARING	\$15,000			
			00000022 STATE LIQUOR TAX	\$14,000			
			00000024 STATE GAMBLING TAX	\$2,500			
			00000031 CABLE TV FRANCHISE	\$0			
			00000032 NATURAL GAS FRANCHISE	\$10,000			
			00000034 CENTURY TEL FRANCHISE FEE	\$5,500			
			00000041 BUILDING PERMIT FEES	\$10,000			
			00000042 CITY HALL RENTAL	\$50			
			00000043 XEROX/TONER RENTAL	\$50			
			00000044 PARK RENTAL FEES	\$10,000			
			00000046 PLANNING & LAND USE FEES	\$1,000			
			00000047 LIBRARY FINES & FEES	\$1,800			
			00000048 JEN SEARCH FEES	\$500			
			00000049 COURT FINES & FEES	\$20,000			
			00000052 CEMETERY TRUST INTEREST	\$1,000			
			00000053 LAND LEASE FEES	\$0			
			00000058 MISCELLANEOUS	\$15,000			
			TRANSFERS				
			00000060 TO LIBRARY TRUST FUND	\$0			
			00000061 TO BUILDING & EQUIPMENT FUND	\$50,000			
			00000062 TO COMMUNITY PROJECTS FUND	\$20,000			
			00000063 TO TRANSFER ROOM TAX	\$0			
			Total resources - No Taxes	\$406,400			
			Taxes necessary to balance	\$490,000			
			Taxes collected in year total	\$0			
			TOTAL RESOURCES	\$896,400			

FORM LB-30		REQUIREMENTS SUMMARY General Fund Administration (100 010)			City of Brownsville		
Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2009-2010			
Actual 2006-2007	Actual 2007-2008	Adopted Budget This Year 2008-2009		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
			PERSONAL SERVICES				
			00000001 SALARIES	\$5,500			
			00000002 BENEFITS	\$47,200			
			TOTAL PERSONAL SERVICES	\$52,700			
			MATERIALS AND SERVICES				
			00000003 FEES	\$0			
			00000004 PRINTING FEES	\$0			
			00000005 ADVERTISING FEES	\$1,000			
			00000006 BASEMENT FEES	\$100			
			00000007 MISCELLANEOUS	\$100			
			NOTICES				
			00000008 ELECTION NOTICES	\$100			
			00000009 BUDGET NOTICES	\$700			
			00000010 PUB-READING	\$300			
			00000011 PUB-REIS	\$500			
			00000012 ADVERTISEMENTS	\$1,000			
			00000013 LEGAL	\$1,200			
			00000014 MISCELLANEOUS	\$500			
			CONTRACTED SERVICES - PROFESSIONAL				
			00000015 MISCELLANEOUS	\$600			
			OPERATING SUPPLIES				
			00000016 OFFICE SUPPLIES	\$1,200			
			00000017 COMPUTER SUPPLIES	\$500			
			00000018 POSTAGE	\$1,500			
			00000019 COPIER SUPPLIES	\$500			
			MISCELLANEOUS EXPENSES				
			00000020 DUES	\$1,500			
			00000021 SUBSCRIPTIONS	\$400			
			00000022 DRUGS/PHYSICIAN/AMBS	\$1,000			
			00000023 CONFERENCES	\$4,000			
			00000024 ECONOMIC DEVELOPMENT	\$5,000			
			00000025 REPAIR/MAINTENANCE	\$1,500			
			TOTAL MATERIALS AND SERVICES	\$26,600			
			CAPITAL OUTLAY				
			00000026 SOFTWARE	\$1,500			
			TOTAL CAPITAL OUTLAY	\$1,500			
			General Operating Contingency	\$20,500			
			Total Expenditures	\$141,800			

FORM LB-30		REQUIREMENTS SUMMARY General Fund Administration (100 010)			City of Brownsville		
Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2009-2010			
Actual 2006-2007	Actual 2007-2008	Adopted Budget This Year 2008-2009		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
			ADMINISTRATION				
			00000001 ADMINISTRATION	\$140,500			
			PARKS/RECREATION				
			00000002 PARKS/RECREATION	\$60,171			
			FIRE DEPARTMENT				
			00000003 FIRE DEPARTMENT	\$8,800			
			LIBRARY				
			00000004 LIBRARY	\$80,200			
			LAW				
			00000005 LAW	\$179,810			
			OPERATIONS				
			00000006 OPERATIONS	\$215,550			
			TRANSFERS				
			00000007 TO STREET FUND	\$20,000			
			00000008 TO BUILDING & EQUIPMENT FUND	\$50,000			
			00000009 TO LIBRARY TRUST FUND	\$0			
			00000010 TO COMMUNITY PROJECTS FUND	\$20,000			
			00000011 TO BIKESWAY FUND	\$0			
			00000012 TO STORM SDC FUND	\$0			
			CONTINGENCY				
			00000013 CONTINGENCY	\$70,200			
			TOTAL RESOURCES	\$605,480			
			TOTAL EXPENDITURES	\$668,573			
			UNAPPROPRIATED FUND BALANCE	\$36,500			
			TOTAL	\$605,480			

Where is the Money?

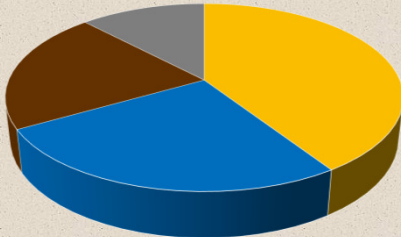


- The City has one account with the Oregon State Treasury:
Main Account = \$4.36 M
- The City has one KeyBank accounts.
◆ **General = \$ 64,003**

Balances are as of March 31st, 2017.



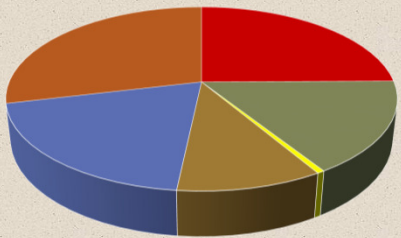
Combined Operating Funds



■ \$1,219,060 GENERAL ■ \$777,000 WATER
■ \$631,675 SEWER ■ \$362,900 STREET



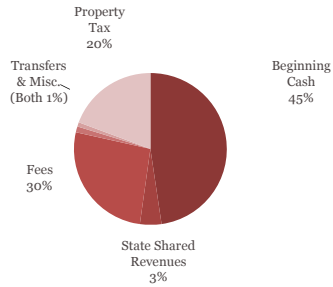
General Fund Expenditures



■ \$320,750.00 ADMIN ■ \$208,710.00 PARK
■ \$6,700.00 C.R. ■ \$131,150.00 LIB
■ \$252,775.00 LAW ■ \$370,975.00 OP



Resources



Bonded Debt



Bonds

September 2016: The City finalized refunding all USDA General Obligation Bonds combining water and wastewater obligations. Since the bonds were combined, the City had to create a factor to determine the ratio that should be applied to both the Water and Sewer Bond funds. Below is the ratio used:

- > Water = 0.1419305
- > Sewer = 0.8580695

The City did **not** refund the obligation due to the State's Infrastructure Finance Authority (IFA), formerly known as the Oregon Economic & Community Development Department (OECD) when the obligation was originated, because the obligation is a revenue bond. Due to the amount remaining on the loan, the associated costs to refinance were higher than any potential savings. Council would have also delayed the general obligation refunding and would have missed the savings opportunity.




Bonds

The City will need to levy and collect annual taxes for these obligations. Council instituted a \$15 debt service fee, in 2007, which is applied monthly to the utility bill. The debt service fee yields approximately \$125,000 per year based on current households on the system.

The amount of \$186,008 will be assessed to the tax rolls in order for the City to adequately meet the obligation. Yield projected to be \$174,984.





Based on BCS Audit Page 22 & New Amortization Table			
Expenses:	Refinance Bonds		\$329,869
	OECD Loan		\$22,103
	Total		\$351,972
Revenues:	Debt Service		\$125,000
	Bond Yield		\$174,984
	Beginning Cash		\$65,000
	Total		\$364,984




Bonds

The City is cautiously approaching this first year due to the differences in the USDA Bond calculations and the new calculations. The City does not want to run short on the obligation. Below is the projection:

Tax Needed for Water Bonded Debt		\$46,820
Levy Needed for Water Bonded Debt		\$49,770
Tax Rate for Water Bonded Debt		
Tax Needed for Sewer Bonded Debt		\$128,164
Levy Needed for Sewer Bonded Debt		\$138,238
Tax Rate for Sewer Bonded Debt		




Bonds

Period Ending	Dated Date		Delivery Date		Annual Debt Service
	Principal	Coupon	Interest	Debt Service	
08/01/2017	40,000	3.000%	185,268.89	225,268.89	329,868.89
02/01/2018			104,600.00	104,600.00	
06/30/2018					
08/01/2018	125,000	3.000%	104,600.00	229,600.00	332,325.00
02/01/2019			102,725.00	102,725.00	
06/30/2019					
08/01/2019	125,000	3.000%	102,725.00	227,725.00	328,575.00
02/01/2020			100,850.00	100,850.00	
06/30/2020					
08/01/2020	130,000	3.000%	100,850.00	230,850.00	329,750.00
02/01/2021			98,900.00	98,900.00	
06/30/2021					
08/01/2021	130,000	3.000%	98,900.00	228,900.00	325,850.00
02/01/2022			96,950.00	96,950.00	
06/30/2022					

Information from D.A. Davidson, Portland, Oregon 2016.

Reconvene
May 4th 7:00 p.m. at City Hall





City of Brownsville

February 27th, 2017

To: Budget Committee Members
From: S. Scott McDowell, Administrator
Re: FY 2017-2018 Budget Committee

Dear Member,

The first Budget Committee Meeting will be held at City Hall on Thursday, April 27th at 7:00 p.m. I have enclosed a budget calendar which we will follow throughout the budgetary process. I am hopeful that the Committee will consist of fourteen members this year. It will be very important for everyone to attend each meeting. I feel confident that we can get through deliberations in three meetings as we have the past several years. The Committee will meet at 7:00 p.m. on April 27th, May 4th, 11th & 18th (*if necessary*) upstairs in Council Chambers.

I plan on having the complete, proposed budget to you at the first meeting. If I should get it to you earlier, State law prohibits any members from discussing line items with other Budget Committee Members prior to the first meeting, however it does give you extra time to review the document and prepare questions for the following meetings. The page-by-page and line item review typically happens at the second meeting which we have been able complete the entire budget at the second meeting the last four years.

You all my e-mail address, but it is admin@ci.brownsville.or.us in case you have any questions or concerns. I also have posted basic information about Oregon Budget Law on the City website at www.ci.brownsville.or.us/budget.html. (*Click "Elected Officials" in the left-hand column and select Budget Committee 2017-2018.*) As always, I look forward to working with each of you, once again, on this important task!

Sincerely,

A handwritten signature in blue ink, appearing to be "SM", representing S. Scott McDowell.

S. Scott McDowell
City Administrator
Budget Officer

c: Administrative Assistant Tammi Morrow
File



Budget 2017-2018 *Budgetary Time Line & Process*

<u>Date</u>	<u>Action</u>
01.24.2017	Council authorizes advertisements for Budget Committee business. <ul style="list-style-type: none">▶ Advertisement in <i>The Times</i>; March 1st & March 15th for members.▶ The First Advertisement in <i>The Times</i>; April 13th (Oregon law requires published advertisement 5-30 days prior to Meeting.)▶ The Second Advertisement in <i>The Times</i>; April 20th (Oregon law requires published advertisement at least 5 days after the 1st notice, but not less than 5 days before the meeting.)▶ Advertise the Possible Uses of State Revenue Sharing Hearing – April 13th (Oregon law requires published advertisement at least 5 – 10 days before the meeting)▶ The first Budget Committee Meeting set for April 27th
03.03.2017	Staff Deadline to forward requests.
04.27.2017	Budget Officer Finalizes Draft Budget and forwards to Budget Committee Members for review.
04.27.2017	Budget Officer finalizes initial 2017-2018 Budget proposal.
04.27.2017	Budget Committee Meeting – 7:00 p.m. <ul style="list-style-type: none">▪ Elect Budget Committee Chair▪ Discussion of Budget & Budget Message
05.04.2017	Publish Notice of Proposed Uses for State Revenue Sharing; May 10 th
05.11.2017	Publishing of Budget Notice – LB Forms (<i>Public Hearing</i>) (Oregon law requires published advertisement 5-30 days prior to Meeting) Council Meeting to be held: May 23 rd , 2017. Publish Notice of Proposed Uses for State Revenue Sharing; May 10 th
05.04.2017	2nd Budget Committee Meeting – 7:00 p.m. <ul style="list-style-type: none">▶ Possible Uses for State Revenue Sharing▶ Public Comment▶ Discussion of Budget Proposal
<u>Date</u>	<u>Action</u>
05.11.2017	3rd Budget Committee Meeting – 7:00 p.m. <ul style="list-style-type: none">▶ Discussion of Budget Proposal▶ Discussion of Proposed Uses for State Revenue Sharing▶ Approve Budget, Tax Rate & Proposed Tax Levy
05.17.2017	(<i>If Published on the 17th</i>) Budget Hearing at the regularly scheduled Council Meeting.
05.18.2017	If the Budget is finalized with the Budget Committee, then Publish LB Forms & Public Hearing Information in <i>The Times</i> for May 23 rd Council Meeting. (<i>If Necessary.</i>)
05.18.2017	4th Budget Committee Meeting – 7:00 p.m. (<i>If Necessary</i>) <ul style="list-style-type: none">▶ Discussion of Budget Proposal▶ Discussion of Proposed Uses for State Revenue Sharing



Budget 2017-2018
Budgetary Time Line & Process

- ▶ Approve Budget, Tax Rate & Proposed Tax Levy
 - ▶ Public Hearing Special Council Meeting on June 6th
- 06.09.2017 Special Session of Council if Budget is approved on May 18th.
- 06.27.2017 **Regular Council Meeting**
Resolutions to Enact:
1. Adopt Budget
 2. Tax Rate
 3. Proposed Tax Levy
- ▶ Submit Tax Certification Documents to the County Assessor.
- 07.15.2017 Deadline for Filing Budget; and Deadline certify necessary Resolutions.

NOTE: The Budget Committee is required by State Law to consist of the seven members of Council and seven registered voters of Brownsville. Currently the Budget Committee Roster is as follows:

Council: Don Ware, Mandy Cole, Gary Shepherd, Carla Gerber, Lynda Chambers, Mike Neddeau and Doug Block.

Citizens: Kaye Fox, Marilyn Grimes, Don Andrews, Rick Dominguez, Allen Buzzard, Mike McDaniel and - Opening -.

**Budgeted
Expenditures & Resources
Tax Rate Calculation
2017-2018**

	Taxes 2014-2015	Taxes 2015-2016	Taxes 2016-2017	FUND	Total Resources	Total Expenditures	Unappropriated Ending Balance	Taxes Needed To Balance	
1	\$564,064	\$590,819	\$608,544	100 GENERAL	\$1,377,155	\$1,291,060	\$86,095	\$651,800	1
2	\$0	\$0	\$0	200 WATER	\$902,200	\$777,000	\$25,200	\$0	2
3	\$0	\$0	\$0	210 SEWER	\$946,800	\$631,675	\$215,125	\$0	3
4	\$0	\$0	\$0	300 STREETS & DRAINAGE	\$522,700	\$360,700	\$162,000	\$0	4
5	\$0	\$0	\$0	400 DEBT SERVICE	\$0	\$0	\$0	\$0	5
6	\$0	\$0	\$0	600 HOUSING REHABILITATION	\$201,210	\$0	\$201,210	\$0	6
7	\$0	\$0	\$0	850 CEMETERY TRUST	\$72,570	\$0	\$72,570	\$0	7
8	\$0	\$0	\$0	905 SEWER CONSTRUCTION	\$0	\$0	\$0	\$0	8
9	\$0	\$0	\$0	800 LIBRARY TRUST	\$5,968	\$0	\$5,968	\$0	9
10	\$0	\$0	\$0	750 BIKEWAY/FOOTPATH	\$41,398	\$0	\$41,398	\$0	10
11	\$0	\$0	\$0	700 WATER SDC	\$46,180	\$0	\$46,180	\$0	11
12	\$0	\$0	\$0	500 BUILDING & EQUIPMENT	\$341,200	\$0	\$341,200	\$0	12
13	\$0	\$0	\$0	875 TRANSIENT ROOM TAX	\$3,470	\$3,200	\$270	\$0	13
14	\$0	\$0	\$0	916 COMMUNITY PROJECTS	\$200,750	\$86,500	\$114,250	\$0	14
15	\$0	\$0	\$0	550 WATER SYSTEM RESERVE	\$59,340	\$0	\$59,340	\$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	\$71,421	\$46,820	\$24,601	\$46,820	17
18	\$200,000	\$180,000	\$180,000	460 SEWER BOND	\$330,164	\$305,164	\$25,000	\$128,164	18
19	\$0	\$0	\$0	730 STORMWATER SDC	\$61,461	\$0	\$61,461	\$0	19
20	\$0	\$0	\$0	720 SEWER SDC	\$296,704	\$100,000	\$196,704	\$0	20
21	\$818,992	\$825,747	\$843,472	TOTAL	\$5,290,663	\$3,602,119	\$1,688,544	\$0	21
22				Tax Needed for Water Bonded Debt				\$46,820	22
23				Levy Needed for Water Bonded Debt				\$49,770	23
24				Tax Rate for Water Bonded Debt					24
25				Tax Needed for Sewer Bonded Debt				\$128,164	25
26				Levy Needed for Sewer Bonded Debt				\$136,238	26
27				Tax Rate for Sewer Bonded Debt					27
28	Estimated Levy Using Permanent Rate (Most Current Levy + 3%)				\$695,624	General Fund Taxes to Balance		\$651,800	28
29	Minus Uncollectable Taxes (6.3%)				\$651,800	Difference		\$43,824	29
30	Taxes Available for General Fund (Estimated)				\$651,800	Levy Full Permanent Tax Rate		6.9597	30

FORM
LB-20

RESOURCES
General Fund
(100 000)

City of Brownsville

	Historical Data			Adopted Budget This Year 2016-2017	RESOURCE DESCRIPTION	Budget Year: 2017-2018			
	2014-2015	2015-2016				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					BEGINNING FUND BALANCE				
1	\$591,964	\$625,961	\$435,130	411	BEGINNING CASH BALANCE	\$585,000			1
2	\$31,533	\$18,659	\$25,000	413	PRIOR TAXES	\$17,000			2
3	\$12,301	\$11,979	\$3,500	414	INTEREST	\$5,200			3
4									4
5					OTHER RESOURCES				5
6	\$16,018	\$12,073	\$14,500	421	STATE REVENUE SHARING	\$13,500			6
7	\$21,956	\$24,368	\$21,500	422	STATE LIQUOR TAX	\$21,500			7
8	\$2,244	\$1,870	\$2,100	423	STATE CIGARETTE TAX	\$1,800			8
9					911 STATE REQUIREMENT (*)				9
10	\$8,979	\$8,856	\$9,000	432	NW NATURAL GAS FRANCHISE	\$8,500			10
11	\$6,752	\$6,779	\$7,000	434	CENTURY LINK FRANCHISE	\$6,500			11
12	\$29,366	\$16,905	\$14,000	441	BUILDING PERMIT FEES	\$14,500			12
13	\$750	\$140	\$500	442	CITY HALL RENTAL	\$500			13
14	\$30	\$120	\$100	443	KIRK ROOM RENTAL	\$100			14
15	\$9,673	\$14,513	\$13,500	444	PARK RENTAL FEES	\$12,750			15
16	\$585	\$975	\$650	445	COMMUNITY ROOM RENTAL	\$650			16
17	\$2,268	\$3,580	\$1,000	446	PLANNING & LAND USE FEES	\$1,600			17
18	\$2,987	\$2,871	\$2,500	447	LIBRARY FINES & FEES	\$2,500			18
19	\$1,684	\$4,208	\$1,200	448	LIEN SEARCH FEES	\$1,200			19
20	\$19,498	\$23,512	\$18,500	449	COURT FINES & FEES	\$16,750			20
21	\$78	\$0	\$60	452	CEMETERY TRUST INTEREST	\$60			21
22	\$245	\$50	\$245	454	LAND LEASE FEES	\$245			22
23	\$14,855	\$31,399	\$6,000	456	MISCELLANEOUS	\$6,000			23
24			\$8,500	460	PARK DEPOSITS	\$8,500			24
25	\$1,000	\$2,000	\$1,000	470	GRANTS	\$1,000			25
26					<i>Transfers</i>				26
27			\$585,485		Total resources - No Taxes	\$725,355			27
28			\$619,980		Taxes necessary to balance	\$651,800			28
29					Taxes collected in year levied				29
30	\$774,766	\$810,818	\$1,205,465		TOTAL RESOURCES	\$1,377,155			30

**FORM
LB-30**

REQUIREMENTS SUMMARY
General Fund: Administration (100-010)

City of Brownsville

		Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2017-2018		
		2014-2015	2015-2016	Adopted Budget This Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1	\$80,566		\$86,254	\$114,950	510 SALARIES	\$119,600		
2	\$65,142		\$69,353	\$83,600	540 BENEFITS	\$88,000		
3	\$145,708		\$155,607	\$198,550	TOTAL PERSONNEL SERVICES	\$207,600		
4					Materials & Services			
5	\$130		\$0	\$250	611 FILING FEES	\$250		
6	\$80		\$75	\$200	612 RECORDING FEES	\$200		
7	\$0		\$375	\$2,200	613 AUDIT FEES	\$2,200		
8	\$0		\$0	\$100	614 EASEMENT FEES	\$100		
9	\$472		\$1,230	\$800	619 MISC. [REFUNDS & REIMBURSE]	\$1,250		
10	\$113		\$0	\$300	621 ELECTION ADVERTISEMENT	\$200		
11	\$457		\$500	\$500	623 BUDGET ADVERTISEMENT	\$600		
12	\$734		\$281	\$300	624 PUBLIC HEARINGS	\$300		
13	\$0		\$0	\$300	625 BIDS	\$300		
14	\$1,077		\$586	\$1,250	626 GENERAL ADVERTISEMENTS	\$1,250		
15	\$7,290		\$5,790	\$5,000	627 LEGAL	\$6,500		
16	\$415		\$575	\$2,200	629 MISC. [2011: COMP. SOFTWARE & HARDWARE	\$3,500		
17	\$2,500		\$1,972	\$2,800	639 MISC. [2011: SERVICE CONTRACTS]	\$2,800		
18	\$1,316		\$1,510	\$2,450	665 OFFICE SUPPLIES	\$2,400		
19	\$0		\$0	\$500	666 COMPUTER SUPPLIES	\$500		
20	\$920		\$600	\$1,200	667 POSTAGE	\$1,200		
21	\$0		\$0	\$250	668 COPIER SUPPLIES	\$250		
22	\$4,859		\$5,047	\$5,400	671 DUES & ANNUAL FEES	\$5,800		
23	\$90		\$113	\$350	672 PUBLICATIONS (books; magazines etc.)	\$350		
24	\$0		\$650	\$1,200	673 ORS REVISIONS/MAPS	\$1,200		
25	\$4,057		\$4,343	\$5,250	674 CONFERENCES & MEETINGS	\$5,500		
26	\$2,669		\$4,286	\$7,500	675 ECONOMIC DEVELOPMENT	\$15,000		
27	\$235		\$0	\$3,000	677 HRB/PLANNING COM/GIS/EPC	\$10,000		
28	\$27,414		\$27,933	\$43,300	TOTAL MATERIALS AND SERVICES	\$61,650		
29					Capital Outlay			
30	\$1,352		\$0	\$10,000	831 SOFTWARE/HARDWARE	\$10,000		
31	\$1,352		\$0	\$10,000	TOTAL CAPITAL OUTLAY	\$10,000		
32	\$0		\$0	\$37,700	950 GENERAL OPERATING CONTINGENCY	\$41,500		
33	\$174,474		\$183,540	\$289,550	TOTAL EXPENDITURES (100.010)	\$320,750		

**FORM
LB-30**

REQUIREMENTS SUMMARY
General Fund: Parks, Rec & Cemetery (100-020)

City of Brownsville

	Historical Data			Adopted Budget This Year 2016-2017	EXPENDITURE DESCRIPTION	Budget Year: 2017-2018		
	2014-2015	2015-2016				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
					Personnel Services			
1	\$11,108	\$14,727	\$19,350		510 SALARIES	\$20,125		1
2	\$1,299	\$500	\$2,100		520 EXTRA HELP	\$2,100		2
3	\$2,361	\$2,936	\$3,550		540 BENEFITS	\$3,735		3
4	\$14,768	\$18,163	\$25,000		TOTAL PERSONNEL SERVICES	\$25,960		4
5					Materials & Services			5
6	\$0	\$0	\$8,500		600 PARK DEPOSIT REFUNDS	\$8,500		6
7	\$469	\$1,113	\$2,000		645 SERVICE CONTRACTS	\$2,000		7
8	\$2,500	\$0	\$8,000		649 CLRC CONTRACT	\$2,500		8
9	\$1,607	\$2,598	\$2,500		653 PORTABLE TOILETS RENTAL	\$2,500		9
10	\$0	\$0	\$2,000		655 GRAVEL/ASPHALT	\$2,000		10
11	\$533	\$400	\$1,000		659 MISC. [*]	\$1,000		11
12	\$500	\$31	\$500		661 OPERATING SUPPLIES	\$500		12
13	\$199	\$29	\$500		663 CLEANING SUPPLIES	\$500		13
14	\$2,195	\$2,108	\$3,800		664 RESTROOM SUPPLIES	\$3,800		14
15	\$1,214	\$821	\$4,500		669 SUPPLIES	\$4,200		15
16	\$8,115	\$10,770	\$9,200		691 ELECTRICITY	\$12,000		16
17	\$11,652	\$9,550	\$15,000		720 BUILDINGS, GROUNDS & TREES	\$16,500		17
18	\$250	\$573	\$1,000		730 EQUIPMENT RENTAL	\$1,000		18
	\$29,234	\$27,993	\$58,500		TOTAL MATERIALS AND SERVICES	\$57,000		
19					Capital Outlay			19
20	\$0	\$0	\$55,000		810 PARK/PLAYGROUND EQUIPMENT	\$55,000		20
21	\$18,946	\$0	\$20,000		816 BUILDINGS - REPAIR	\$35,000		21
22	\$200	\$950	\$10,000		876 EQUIPMENT NEW & REPLACEMENT	\$10,000		22
23	\$19,146	\$950	\$85,000		TOTAL CAPITAL OUTLAY	\$100,000		23
24	\$0	\$0	\$24,000		950 GENERAL OPERATING CONTINGENCY	\$25,750		24
25	\$63,148	\$47,106	\$192,500		TOTAL EXPENDITURES (100.020)	\$208,710		25

		Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2017-2018			
						Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2014-2015	2015-2016	Adopted Budget This Year 2016-2017						
1	\$2,839	\$325	\$4,200	Materials & Services	\$4,200				1
2	\$966	\$0	\$2,500	691 ELECTRICITY	\$2,500				2
3	\$3,705	\$325	\$6,700	694 HEATING	\$6,700				3
				TOTAL MATERIALS AND SUPPLIES					
				Capital Outlay					
4	\$3,705	\$325	\$6,700	TOTAL EXPENDITURES (100.030)	\$6,700				4

		Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2017-2018		
		2014-2015	2015-2016	Adopted Budget This Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
					Personnel Services			
1		\$34,250	\$34,141	\$50,160	510 SALARIES	\$52,100		1
2		\$0	\$0	\$3,200	520 EXTRA HELP	\$3,200		2
3		\$7,593	\$7,821	\$10,450	540 BENEFITS	\$10,950		3
4		\$41,843	\$41,962	\$63,810	TOTAL Personnel SERVICES	\$66,250		4
5					Materials & Services			5
6		\$1,962	\$2,648	\$2,800	645 SERVICE CONTRACT (Furnace & Follet)	\$2,950		6
7		-\$24	\$0	\$450	649 ALARM MONITORING	\$450		7
8		\$7,441	\$7,500	\$7,500	651 BOOKS	\$7,500		8
9		\$748	\$1,200	\$1,200	662 BOOK PROCESSING MATERIALS	\$1,200		9
10		\$46	\$223	\$300	663 CLEANING SUPPLIES	\$300		10
11		\$250	\$131	\$300	665 OFFICE SUPPLIES	\$300		11
12		\$143	\$65	\$350	666 COMPUTER SUPPLIES	\$350		12
13		\$60	\$0	\$100	667 POSTAGE	\$100		13
14		\$42	\$0	\$100	668 COPIER SUPPLIES	\$100		14
15		\$45	\$0	\$100	671 DUES	\$100		15
16		\$0	\$0	\$200	672 SUBSCRIPTIONS	\$200		16
17		\$0	\$0	\$300	674 CONFERENCES	\$1,550		17
18		\$1,145	\$1,677	\$2,000	679 MISC. [2011: SOFTWARE/HARDWARE]	\$3,500		18
19		\$2,849	\$2,715	\$4,000	691 ELECTRICITY	\$4,000		19
20		\$1,171	\$1,205	\$3,800	692 NATURAL GAS	\$3,800		20
21		\$1,576	\$1,591	\$2,500	693 TELEPHONE & INTERNET	\$2,850		21
22		\$2,390	\$2,608	\$3,000	720 BUILDINGS & GROUNDS	\$3,450		22
23		\$0	\$1,000	\$2,000	730 EQUIPMENT	\$2,000		23
24		\$19,844	\$22,563	\$31,000	TOTAL MATERIALS AND SERVICES	\$34,700		24
					Capital Outlay			
25		\$0	\$30,797	\$20,000	801 BUILDING REPAIR	\$10,000		25
26		\$0	\$0	\$0	871 OFFICE EQUIPMENT	\$0		26
27		\$4,332	\$0	\$0	861 FURNITURE [CARPET]	\$0		27
28		\$0	\$0	\$6,500	821 COMPUTERS	\$3,200		28
29		\$4,332	\$30,797	\$26,500	TOTAL CAPITAL OUTLAY	\$13,200		29
30		\$0	\$0	\$18,200	950 GENERAL OPERATING CONTINGENCY	\$17,000		30
31		\$66,019	\$95,322	\$139,510	TOTAL EXPENDITURES (100-040)	\$131,150		31

**FORM
LB-30**

REQUIREMENTS SUMMARY
General Fund: Law (100-050)

City of Brownsville

Historical Data				EXPENDITURE DESCRIPTION	Budget Year: 2017-2018		
2014-2015	2015-2016	Adopted Budget This Year 2016-2017	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services			
1	\$23,412	\$25,266	\$31,350	510 SALARIES	\$32,700		1
2	\$3,442	\$3,824	\$5,015	540 BENEFITS	\$5,275		2
3	\$26,854	\$29,090	\$36,365	TOTAL Personnel SERVICES	\$37,975		3
4				Materials & Services			4
5	\$2,440	\$0	\$4,200	632 ATTORNEY & PRO TEM JUDGE	\$4,200		5
6	\$1,012	\$1,012	\$1,800	634 COMPUTER/SOFTWARE	\$2,800		6
7	\$135,804	\$142,594	\$149,750	637 POLICE	\$156,000		7
8	\$0	\$1,457	\$500	639 MISC. [2011: EXPENSE REIMBURSEMENT]	\$1,250		8
9	\$3,555	\$788	\$6,200	648 COURT CLERK L.C. IGA	\$3,500		9
10	\$2,060	\$6,670	\$2,400	649 PUBLIC DEFENDERS	\$2,800		10
11	\$15	\$16	\$250	659 TRIAL COSTS	\$200		11
12	\$201	\$125	\$500	665 OFFICE SUPPLIES	\$350		12
13	\$54	\$185	\$200	666 COMPUTER SUPPLIES	\$250		13
14	\$290	\$165	\$350	667 POSTAGE	\$350		14
15	\$0	\$50	\$150	671 DUES & ANNUAL FEES	\$150		15
16	\$257	\$536	\$600	676 EDUCATION	\$650		16
17	\$0	\$80	\$350	679 BOOKS	\$350		17
18	\$0	\$0	\$4,500	683 STATE UAS	\$5,100		18
19	\$0	\$0	\$1,100	685 COUNTY ADMIN SERVICES	\$1,450		19
20	\$0	\$0	\$650	690 RESTITUTION/REFUNDS	\$800		20
21	\$0	\$0	\$350	730 OFFICE EQUIP. MAINTENANCE	\$500		21
22	\$145,688	\$153,678	\$173,850	TOTAL MATERIALS AND SERVICES	\$180,700		22
				Capital Outlay			
23	\$0	\$180	\$500	871 OFFICE EQUIPMENT	\$1,200		23
24	\$0	\$0	\$500	TOTAL CAPITAL OUTLAY	\$1,200		24
25	\$0	\$0	\$30,600	950 GENERAL OPERATING CONTINGENCY	\$32,900		25
26	\$172,542	\$182,948	\$241,315	TOTAL EXPENDITURES (100.050)	\$252,775		26

FORM

LB-30

REQUIREMENTS SUMMARY

General Fund: Operations (100-060)

City of Brownsville

	Historical Data			Adopted Budget This Year 2016-2017	EXPENDITURE DESCRIPTION	Budget Year: 2017-2018			
	2014-2015	2015-2016				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	\$53,110	\$51,953		\$60,600	510 SALARIES		\$63,100		1
2	\$0	\$0		\$2,500	520 EXTRA HELP		\$2,500		2
3	\$28,132	\$32,093		\$33,950	540 BENEFITS		\$35,750		3
4	\$81,242	\$84,046		\$97,050	TOTAL Personnel SERVICES		\$101,350		4
5					Materials & Services				5
6	\$6,111	\$2,207		\$12,500	622 PLANNING		\$58,000		6
7	\$2,536	\$5,111		\$30,000	632 ATTORNEY		\$18,000		7
8	\$23,250	\$28,000		\$28,000	633 AUDITOR		\$30,000		8
9	\$0	\$0		\$1,200	634 COMPUTER CONSULTANT		\$1,500		9
10	\$2,976	\$3,951		\$3,500	635 ENGINEER		\$4,500		10
11	\$208	\$418		\$2,000	639 MISC. [PERSONNEL]		\$2,200		11
12	\$158	\$5,382		\$200	645 MISC. [REFUNDS & REIMB.] [Match Switch]		\$2,500		12
13	\$20,617	\$16,391		\$15,500	646 BUILDING DEPARTMENT CONTRACTS		\$16,000		13
14	\$4,349	\$78		\$7,500	649 SERVICE/MAINT. CONTRACTS [Match Switch]		\$7,500		14
15	\$274	\$675		\$1,000	654 SHOP EXPENSE		\$1,000		15
16	\$0	\$0		\$1,500	659 MISC. [MAINTENANCE SUPPLIES]		\$1,200		16
17	\$1,904	\$1,285		\$3,000	661 PETROLEUM PRODUCTS		\$3,000		17
18	\$180	\$240		\$500	663 CLEANING SUPPLIES		\$500		18
19	\$437	\$145		\$3,200	679 MISC. [EXPENSE REIMBURSEMENT]		\$3,200		19
20	\$11,739	\$16,741		\$20,500	681 INSURANCE (CIS) [15 RN: + 682]		\$28,500		20
21	\$375	\$375		\$500	684 BONDS		\$525		21
22	\$3,864	\$3,373		\$6,500	691 ELECTRICITY		\$6,500		22
23	\$1,120	\$1,342		\$2,200	692 NATURAL GAS		\$2,200		23
24	\$3,964	\$4,884		\$6,200	693 TELEPHONE, INTERNET & CELL PHONES		\$6,850		24
25	\$135	\$871		\$2,400	710 VEHICLES		\$1,850		25
26	\$4,157	\$3,915		\$4,250	720 BUILDINGS & GROUNDS		\$4,850		26
27	\$1,638	\$756		\$3,400	730 EQUIPMENT & CLOTHING		\$3,200		27
28	\$557	\$200		\$600	740 CELL PHONES		\$800		28
29	\$90,549	\$96,340		\$156,150	TOTAL MATERIALS AND SERVICES		\$204,375		29
					Capital Outlay				
30	\$0	\$0		\$1,250	821 COMPUTER HARDWARE		\$2,600		30
31	\$0	\$2,000		\$0	871 EQUIPMENT REPLACEMENT		\$650		31
32	\$0	\$0		\$0	851 TOOLS REPLACEMENT		\$0		32
33	\$162	\$0		\$2,500	861 FURNITURE		\$5,000		33
34	\$0	\$0		\$0	880 LAND ACQUISITION		\$0		34
35	\$0	\$0		\$5,000	831 COMPUTER SOFTWARE/HARDWARE		\$10,000		35
36	\$162	\$2,000		\$8,750	TOTAL CAPITAL OUTLAY		\$18,250		36
37	\$0	\$0		\$39,000	950 GENERAL OPERATING CONTINGENCY		\$47,000		37
38	\$171,953	\$182,386		\$300,950	TOTAL EXPENDITURES (100.060)		\$370,975		38

City of Brownsville
INCLUSIVE - GENERAL
(100-000)

04/27/2017

	Actual	Actual	BUDGETED AMOUNT	EXPENDITURE DESCRIPTION	Budget Year: 2017-2018			
					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	2014-2015	2015-2016	2016-2017					1
2	\$174,474	\$183,540	\$289,550	ADMINISTRATION	\$320,750			2
3								3
4	\$63,148	\$47,106	\$192,500	PARKS/REC/CEMETERY	\$208,710			4
5								5
6	\$3,705	\$325	\$6,700	COMMUNITY ROOM	\$6,700			6
7								7
8	\$66,019	\$95,322	\$139,510	LIBRARY	\$131,150			8
9								9
10	\$172,542	\$182,948	\$241,315	LAW	\$252,775			10
11								11
12	\$171,953	\$182,386	\$300,950	OPERATIONS	\$370,975			12
13								13
				TRANSFERS				
14	-\$8,000	\$0	\$0	905 TO BUILDING & EQUIPMENT FUND	\$0			14
15								15
16	-\$50,000	-\$50,000	\$0	908 TO COMMUNITY PROEJECTS FUND	\$0			16
17								17
18				CONTINGENCY				18
19								19
20	\$774,688	\$810,818	\$1,170,525	TOTAL RESOURCES	\$1,377,155			20
21								21
22	\$593,841	\$641,627	\$1,155,775	TOTAL EXPENDITURES	\$1,291,060			22
23			\$41,490	975 UNAPPROPRIATED FUND BALANCE	\$86,095			23
24	\$593,841	\$641,627	\$1,197,265	TOTAL REQUIREMENTS	\$1,377,155			24

**FORM
LB-20**

**RESOURCES
Water Fund
(200-000)**

City of Brownsville

	Historical Data			Adopted Budget This Year 2016-2017	RESOURCE DESCRIPTION	Budget Year: 2017-2018			
	2014-2015	2015-2016				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	\$563,782	\$583,224	\$350,000	411 BEGINNING FUND BALANCE	\$357,300			1	
2	\$2,822	\$3,619	\$1,100	414 INTEREST	\$3,200			2	
3				OTHER RESOURCES				3	
4	\$0	\$0	\$0	460 UTILITY DEPOSITS	\$2,400			4	
5	\$288,667	\$301,103	\$293,550	461 WATER RECEIPTS	\$310,000			5	
6	\$2,580	\$4,860	\$2,200	462 WATER CONNECTION FEES	\$2,800			6	
7	\$28,500	\$31,550	\$1,500	463 MISCELLANEOUS	\$6,500			7	
8			\$0	TRANSFERS				8	
9			\$0	FROM GENERAL	\$0			9	
10			\$0	FROM SEWER	\$120,000			10	
11			\$0	FROM WATER CONSTRUCTION	\$0			11	
12	\$886,351	\$924,356	\$648,350	FROM WATER SDGJ	\$0			12	
13				Total resources - No Taxes	\$802,200			13	
14				Taxes necessary to balance				14	
15	\$886,351	\$924,356	\$648,350	Taxes collected in year levied				15	
				TOTAL RESOURCES	\$802,200				

**FORM
LB-30**

REQUIREMENTS SUMMARY
Water Fund: Administration (200-010)

City of Brownsville

Historical Data				EXPENDITURE DESCRIPTION	Budget Year: 2017-2018		
2014-2015	2015-2016	Adopted Budget This Year 2016-2017	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
				Personnel Services			
1	\$58,039	\$61,540	\$73,000	510 SALARIES	\$75,950		1
2	\$44,667	\$45,382	\$54,000	540 BENEFITS	\$56,800		2
3	\$102,706	\$106,922	\$127,000	TOTAL Personnel SERVICES	\$132,750		3
				Materials & Services			
4	\$0	\$0	\$0	600 UTILITY DEPOSIT REFUNDS	\$2,400		4
5	\$3,272	\$2,600	\$3,000	615 PERMITS & ANNUAL FEES	\$3,200		5
6	\$8,059	\$7,244	\$3,500	616 REFUNDS & REIMBURSE	\$5,100		6
7	\$0	\$0	\$150	623 NOTICES	\$200		7
8	\$324	\$0	\$400	625 BIDS	\$400		8
9	\$8,049	\$3,674	\$4,500	627 LEGAL	\$4,500		9
10	\$75,000	\$7,443	\$30,000	635 ENGINEER	\$35,000		10
11	\$3,309	\$3,089	\$5,000	639 MISC. [2011: SERVICE CONTRACTSI	\$5,000		11
12	\$888	\$1,895	\$2,500	665 OFFICE SUPPLIES [15 RN: + Copier Supplies	\$2,500		12
13	\$0	\$307	\$1,200	666 COMPUTER SOFTWARE & HARDWARE	\$1,800		13
14	\$2,089	\$1,862	\$2,800	667 POSTAGE	\$2,800		14
15	\$503	\$200	\$1,200	671 DUES	\$1,200		15
16	\$594	\$0	\$1,000	674 CONFERENCES	\$1,000		16
17	\$1,010	\$1,268	\$1,200	676 EDUCATION [15: + SUBSCRIPTIONS 672]	\$1,350		17
18	\$0	\$0	\$500	679 MISC. [2011: PERSONNEL]	\$500		18
19	\$11,739	\$16,741	\$25,000	681 INSURANCE (CIS) [RN: Insurance: + 682 & 68	\$31,000		19
20	\$2,808	\$3,442	\$4,500	693 TELEPHONE, INTERNET & CELL PHONES	\$4,750		20
21	\$83	\$93	\$1,200	730 EQUIPMENT	\$1,200		21
22	\$117,727	\$49,858	\$87,650	TOTAL MATERIALS & SERVICES	\$103,900		22
23	\$0	\$0	\$10,000	822 COMPUTER SOFTWARE & HARDWARE	\$10,000		23
24	\$415	\$0	\$1,500	831 SOFTWARE [2011: HARDWARE]	\$2,000		24
25	\$0	\$0	\$2,000	872 OFFICE EQUIPMENT [15 RN: + FURNITURE]	\$5,000		25
26	\$415	\$0	\$13,500	TOTAL CAPITAL OUTLAY	\$17,000		26
27	\$0	\$0	\$34,000	950 GENERAL OPERATING CONTINGENCY	\$35,000		27
28	\$220,848	\$156,780	\$262,150	TOTAL EXPENDITURES (200.010)	\$288,650		28

**FORM
LB-30**

REQUIREMENTS SUMMARY
Water Fund: Operations (200-060)

City of Brownsville

Historical Data				EXPENDITURE DESCRIPTION	Budget Year: 2017-2018		
		Adopted Budget This Year 2016-2017			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	2014-2015	2015-2016		Personnel Services			
1	\$27,104	\$24,908	\$44,900	510 SALARIES	\$46,700		1
2	\$0	\$0	\$4,600	520 EXTRA HELP	\$4,600		2
3	\$0	\$0	\$3,500	530 OVERTIME	\$3,500		3
4	\$15,140	\$18,392	\$33,900	540 BENEFITS	\$34,500		4
5	\$42,244	\$43,300	\$86,900	TOTAL Personnel SERVICES	\$89,300		5
				Materials & Services			
6	\$4,021	\$9,599	\$9,500	649 MISC. [SERVICE CONTRACTS]	\$9,800		6
7	\$186	\$675	\$100	654 SHOP EXPENSES	\$500		7
8	\$1,369	\$851	\$4,500	655 GRAVEL/ASPHALT	\$4,500		8
9	\$12,519	\$11,546	\$15,000	656 CHLORINE/SODA ASH	\$15,000		9
10	\$2,520	\$2,730	\$7,500	657 WATER SAMPLE ANALYSIS	\$7,500		10
11	\$40,000	\$18,434	\$40,000	658 SYSTEM REPAIRS	\$30,000		11
12	\$1,544	\$48	\$3,000	659 MISC. EXPENSE REIMBURSE ('15: + 669)	\$3,000		12
13	\$1,904	\$1,450	\$4,000	661 PETROLEUM PRODUCTS	\$4,000		13
14	\$22,481	\$21,572	\$42,000	691 ELECTRICITY	\$35,000		14
15	\$140	\$952	\$2,000	710 VEHICLES ('15 RN)	\$2,000		15
16	\$868	\$123	\$3,000	720 BUILDINGS & GROUNDS	\$2,450		16
17	\$3,694	\$1,767	\$5,000	730 EQUIPMENT & CLOTHING ('15 RN)	\$5,000		17
18	\$555	\$150	\$300	740 CELL ('15 RN)	\$300		18
19	\$91,801	\$69,897	\$135,900	TOTAL MATERIALS & SERVICES	\$119,050		19
20	\$29,465	\$323,979	\$75,000	805 WATER LINE INSTALLATIONS	\$220,000		20
21	\$0	\$0	\$3,000	872 PUBLIC WORKS EQUIPMENT	\$3,000		21
23	\$0	\$0	\$0	802.003 (NEW) ELECTRICAL UPGRADES (PLC)	\$0		23
25	\$8,769	\$302	\$5,000	802 WATER SYSTEMS	\$20,000		25
26	\$0	\$2,138	\$2,600	872 EQUIPMENT NEW & REPLACEMENT	\$2,000		26
27	\$38,234	\$326,419	\$85,600	TOTAL CAPITAL OUTLAY	\$245,000		27
28	\$0	\$0	\$43,200	950 GENERAL OPERATING CONTINGENCY	\$35,000		28
29	\$172,279	\$439,616	\$351,600	TOTAL EXPENDITURES (200,060)	\$488,350		29

City of Brownsville
INCLUSIVE - WATER
(200-000)

	ACTUAL	ACTUAL	BUDGETED AMOUNT	EXPENDITURE DESCRIPTION	Budget Year: 2017-2018			
					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	2014-2015	2015-2016	2016-2017					1
2	\$220,848	\$156,780	\$262,150	ADMINISTRATION	\$288,650			2
3								3
4	\$172,279	\$439,616	\$351,600	OPERATIONS	\$488,350			4
5								5
				TRANSFERS				
6	\$0	\$0	\$0	908 TO COMMUNITY PROJECTS	\$0			6
7	\$0	\$0	\$0	905 TO BLDG & EQUIPMENT	\$0			7
8	\$0	\$0	\$0	550-000 TO WATER SYSTEM RESERVE	\$0			8
9	\$0	\$0	\$0	TOTAL TRANSFERS	\$0			9
10								10
11	\$0	\$0		CONTINGENCY				11
12								12
13								13
				RESOURCES BY FUND				
14	\$50,000	\$0	\$0	481 FROM SEWER	\$120,000			14
15	\$40,000	\$1,800		FROM WATER SDC				15
16	\$90,000	\$0	\$0	TOTAL TRANSFERS IN	\$120,000			16
17	\$483,127	\$598,196	\$648,350	TOTAL RESOURCES	\$802,200			17
18								18
19	\$483,127	\$598,196	\$613,750	TOTAL EXPENDITURES	\$777,000			19
20			\$34,600	975 UNAPPROPRIATED ENDING BALANCE	\$25,200			20
21	\$483,127	\$598,196	\$648,350	TOTAL REQUIREMENTS	\$802,200			21

FORM
LB-20

RESOURCES
Sewer Fund
(210-000)

City of Brownsville

	Historical Data			RESOURCE DESCRIPTION	Budget Year: 2017-2018			
	2014-2015	2015-2016	Adopted Budget This Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	\$511,824	\$355,368	\$270,000	411 BEGINNING FUND BALANCE	\$515,000			1
2	\$2,562	\$2,205	\$1,200	414 INTEREST	\$2,000			2
3				OTHER RESOURCES				3
4	\$309,478	\$320,305	\$314,150	465 SEWER RECEIPTS	\$329,000			4
5	\$315	\$405	\$300	466 SEWER CONNECTION FEES	\$300			5
6	\$0	\$0	\$500	467 MISCELLANEOUS	\$500			6
7				TRANSFERS				7
8			\$0	IN				8
9	-\$70,000	-\$20,000		OUT				9
10	\$754,179	\$658,283	\$586,150	Total resources - No Taxes	\$846,800			10
				Taxes necessary to balance				
				Taxes collected in year levied				
11	\$754,179	\$658,283	\$586,150	TOTAL RESOURCES	\$846,800			11

Historical Data		Adopted Budget This Year 2016-2017		EXPENDITURE DESCRIPTION	Budget Year: 2017-2018		
2014-2015	2015-2016				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
				Personnel Services			
1	\$50,636	\$53,860	\$64,200	510 SALARIES	\$66,750		
2	\$33,105	\$38,679	\$46,500	540 BENEFITS	\$48,900		
3	\$93,741	\$92,539	\$110,700	TOTAL Personnel SERVICES	\$115,650		
				Materials & Services			
4	\$214	\$344	\$1,200	615 PERMITS & ANNUAL FEES	\$1,000		
5	\$439	\$1,260	\$1,000	616 REFUNDS & REIMBURSE	\$1,850		
6	\$0	\$0	\$400	625 BIDS	\$400		
7	\$6,445	\$3,674	\$2,500	627 LEGAL	\$3,400		
8	\$20,000	\$1,155	\$25,000	635 ENGINEER	\$25,000		
9	\$3,538	\$2,891	\$4,800	639 MISC. [2011: SERVICE CONTRACTSI	\$4,800		
10	\$0	\$0	\$500	659 MISC. [*]	\$500		
11	\$888	\$1,895	\$1,800	665 OFFICE & OPERATING SUPPLIES	\$2,000		
12	\$415	\$0	\$800	666 COMPUTER SOFTWARE & HARDWARE	\$650		
13	\$2,099	\$1,862	\$2,800	667 POSTAGE	\$2,800		
14	\$0	\$0	\$150	668 COPIER SUPPLIES	\$150		
15	\$63	\$0	\$275	671 DUES	\$275		
16	\$500	\$84	\$350	674 CONFERENCES	\$750		
17	\$465	\$1,083	\$1,000	676 EDUCATION	\$1,300		
18	\$0	\$0	\$500	679 MISC. [2011: PERSONNEL]	\$500		
19	\$11,739	\$16,742	\$22,000	681 INSURANCE (CIS) [*15 RN: + 682 & 684]	\$28,000		
20	\$2,665	\$3,420	\$4,100	693 TELEPHONE, INTERNET & CELL PHONES	\$4,500		
21	\$83	\$97	\$1,750	730 EQUIPMENT [*15 RN: + 731]	\$1,500		
22	\$49,453	\$34,507	\$70,925	TOTAL MATERIALS & SERVICES	\$79,375		
23	\$0	\$0	\$1,000	873 OFFICE EQUIPMENT	\$1,000		
24	\$0	\$0	\$1,000	865 OFFICE FURNITURE	\$5,000		
25	\$0	\$0	\$10,000	833 SOFTWARE	\$10,000		
26	\$0	\$0	\$5,000	803 SEWER SYSTEM FACILITY PLAN	\$5,000		
27	\$0	\$0	\$17,000	TOTAL CAPITAL OUTLAY	\$21,000		
28	\$0	\$0	\$29,700	950 GENERAL OPERATING CONTINGENCY	\$35,000		
29	\$133,194	\$127,046	\$228,325	TOTAL EXPENDITURES (210.010)	\$251,025		

**FORM
LB-30**

REQUIREMENTS SUMMARY
Sewer Fund: Sewer Operations (210-060)

City of Brownsville

Historical Data		Adopted Budget This Year 2016-2017	EXPENDITURE DESCRIPTION	Budget Year: 2017-2018		
2014-2015	2015-2016	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
			Personnel Services			
1	\$18,069	\$16,605	510 SALARIES	\$34,750		1
2	\$0	\$0	520 EXTRA HELP	\$3,500		2
3	\$0	\$0	530 OVERTIME	\$3,000		3
4	\$10,093	\$12,273	540 BENEFITS	\$19,750		4
5	\$28,162	\$28,878	TOTAL Personnel SERVICES	\$61,000		5
6			Materials & Services			6
7	\$2,341	\$2,423	649 MISC. [2011: SERVICE CONTRACTS]	\$4,600		7
8	\$186	\$675	654 SHOP EXPENSE	\$1,000		8
9	\$1,369	\$851	655 GRAVEL/ASPHALT	\$5,000		9
10	\$2,477	\$8,272	656 CHLORINE	\$16,500		10
11	\$10,818	\$11,313	657 SEWER SAMPLE ANALYSIS	\$15,500		11
12	\$10,367	\$16,037	658 SYSTEM REPAIRS	\$30,000		12
13	\$105	\$48	659 MISC. [OPERATING EXPENSE]	\$1,850		13
14	\$1,904	\$1,450	661 PETROLEUM PRODUCTS	\$3,200		14
15	\$63	\$0	669 MISC. [EXPENSE REIMBURSE]	\$500		15
16	\$9,416	\$10,176	691 ELECTRICITY	\$13,800		16
17	\$140	\$952	710 VEHICLES {15 RN}	\$2,000		17
18	\$523	\$478	720 BUILDINGS & GROUNDS {15 RN}	\$2,400		18
19	\$3,734	\$1,460	730 EQUIPMENT & CLOTHING {15 RN}	\$5,800		19
20	\$559	\$2,180	740 CELL {15 RN}	\$300		20
21	\$545	\$100	731 EQUIPMENT REPLACEMENT {15 RN}	\$4,200		21
22	\$44,547	\$56,415	TOTAL MATERIALS & SERVICES	\$106,650		22
23	\$184,984	\$9,000	873 EQUIPMENT [S] S WWTP WELL {Millhouse S	\$10,000		23
24	\$0	\$205	853 TOOLS	\$3,000		24
25	\$7,924	\$0	803 SEWER SYSTEM	\$30,000		25
26	\$192,908	\$9,205	TOTAL CAPITAL OUTLAY	\$43,000		26
27	\$0	\$0	950 General Operating Contingency	\$40,000		27
28	\$265,617	\$94,498	TOTAL EXPENDITURES (210.060)	\$250,650		28

**City of Brownsville
INCLUSIVE - SEWER
(210-000)**

	ACTUAL		BUDGETED AMOUNT	EXPENDITURE DESCRIPTION	Budget Year: 2017-2018			
	2014-2015	2015-2016			2016-2017	Proposed By Budget Officer	Approved By Budget Committee	
1								1
2	\$133,194	\$127,046	\$228,325	ADMINISTRATION	\$251,025			2
3								3
4	\$265,617	\$94,498	\$258,600	OPERATIONS	\$250,650			4
5								5
6								6
7				TRANSFERS				7
8	-\$20,000	-\$20,000	-\$20,000	905 TO BLDG & EQUIPMENT	\$10,000			8
9			\$0	908 TO COMMUNITY PROJECTS	\$0			9
10			\$0	485 TO STREET	\$0			10
11	-\$50,000	\$0	\$0	911 TO WATER FUND	\$120,000			11
12	-\$70,000	-\$20,000	-\$20,000	TOTAL TRANSFERS	\$130,000			12
13								13
14				CONTINGENCY				14
15								15
16				RESOURCES				16
17			\$586,150	SEWER				17
18								18
19								19
20	\$312,355	\$322,915	\$586,150	TOTAL RESOURCES	\$846,800			20
21								21
22	\$398,811	\$201,544	\$486,925	TOTAL EXPENDITURES	\$631,675			22
23	\$355,368	\$121,371	\$99,225	975 UNAPPROPRIATED ENDING BAL.	\$215,125			23
24	\$398,811	\$322,915	\$586,150	TOTAL REQUIREMENTS	\$846,800			24

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Streets & Drainage Fund (300-000)

City of Brownsville

	Actual		Adopted Budget This Year 2016-2017	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2017-2018			
	2014-2015	2015-2016			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				RESOURCES				
1	\$241,686	\$394,650	\$240,000	411 BEGINNING CASH BALANCE	\$375,000			1
2	\$2,294	\$2,449	\$1,600	414 INTEREST	\$2,000			2
3				OTHER RESOURCES				3
4	\$94,304	\$98,896	\$88,000	424 STATE HWY ALLOCATION	\$92,000			4
5	\$54,566	\$55,615	\$52,000	433 PACIFICORP FRANCHISE FEE	\$53,500			5
6	\$0	\$0	\$200	456 MISCELLANEOUS	\$200			6
7				TRANSFER				7
8	-\$1,800	-\$1,800	-\$1,800	901 TO BIKEWAY	-\$1,800			8
9								9
10			\$383,600	TOTAL RESOURCES - NO TAXES	\$522,700			10
				TAX NECESSARY TO BALANCE				
				TAXES COLLECTED/YR LEVIED				
11	\$394,650	\$549,810	\$383,600	TOTAL REQUIREMENTS	\$522,700			11

**FORM
LB-30**

REQUIREMENTS SUMMARY
Street Fund: Streets & Drainage (300-000)

City of Brownsville

	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2017-2018			
	2014-2015	2015-2016	Adopted Budget This Year 2016-2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	\$58,454	\$56,656	\$65,000	510 SALARIES	\$67,900			1
2	\$32,783	\$39,329	\$45,000	540 BENEFITS	\$47,000			2
3	\$91,237	\$95,985	\$110,000	TOTAL Personnel SERVICES	\$114,900			3
				Materials & Services				
4	\$248	\$0	\$3,500	635 ENGINEER	\$2,700			4
5	\$2,730	\$2,730	\$3,600	642 STREET SWEEPING & GRADING	\$3,800			5
6	\$3,818	\$3,359	\$5,000	649 MISC. [2011: SERVICE CONTRACTS]	\$15,000			6
7	\$186	\$675	\$1,500	654 SHOP EXPENSES	\$1,500			7
8	\$1,369	\$8,790	\$5,000	655 GRAVEL/ASPHALT	\$6,500			8
9	\$0	\$3,100	\$5,000	658 STRIPING & PAINTING	\$5,000			9
10	\$1,867	\$3,580	\$5,000	659 MISC. [2011: OPERATING EXPENSES]	\$5,000			10
11	\$2,338	\$1,449	\$4,000	661 PETROLEUM PRODUCTS	\$4,000			11
12	\$158	\$55	\$1,200	669 MISC. [EXPENSE REIMBURSE]	\$1,200			12
13	\$134	\$250	\$500	676 EDUCATION	\$500			13
14	\$24,945	\$25,987	\$32,000	691 ELECTRICITY (Mill Race)	\$32,000			14
15	\$140	\$925	\$2,500	710 VEHICLES	\$2,500			15
16	\$3,543	\$2,079	\$4,800	730 EQUIPMENT & CLOTHING	\$4,800			16
17	\$368	\$100	\$300	740 CELL	\$300			17
18	\$545	\$0	\$3,000	731 EQUIPMENT REPLACEMENT	\$3,000			18
19	\$42,389	\$53,079	\$76,900	TOTAL MATERIALS & SERVICES	\$87,800			19
				Capital Outlay				
20	\$0	\$2,921	\$3,000	848 EQUIPMENT	\$3,000			20
21	\$266	\$6,897	\$40,000	875 [2011: MILL RACE PUMPS]	\$40,000			21
				Systems				
22	\$79,210	\$83,297	\$100,000	804 STREETS	\$100,000			22
23		\$19,643	\$15,000	807 SIDEWALKS & PATHS	\$15,000			23
24	\$79,476	\$112,758	\$158,000	TOTAL CAPITAL OUTLAY	\$158,000			24
				Transfers				
25	-\$1,800	-\$1,800	-\$1,800	901 TO BIKEWAY/FOOTPATH FUND				25
26	\$211,302	\$260,022	\$343,100	TOTAL EXPENDITURES	\$360,700			26
27			\$40,500	975 UNAPPROPRIATED ENDING FUND BALANCE	\$162,000			27
28	\$211,302	\$260,022	\$383,600	TOTAL REQUIREMENTS	\$522,700			28

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Debt Service Fund (400-000)

City of Brownsville

	Actual		Adopted Budget This Year 2016-2017	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2017-2018				
	2104-2015	2015-2016			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				RESOURCES					
1	\$0	\$0	\$0	BEGINNING CASH BALANCE	\$0	\$0	\$0	\$0	1
2	\$0	\$0	\$0	PRIOR TAXES	\$0	\$0	\$0	\$0	2
3	\$0	\$0	\$0	INTEREST	\$0	\$0	\$0	\$0	3
5				TRANSFERS					5
6	\$0	\$0	\$0	Total Resource Except Taxes to be Levied	\$0	\$0	\$0	\$0	6
7				TAXES NECESSARY TO BALANCE	\$0	\$0	\$0	\$0	7
8	\$0	\$0	\$0	TAXES COLLECTED IN YEAR LEVIED					8
9	\$0	\$0	\$0	TOTAL RESOURCES	\$0	\$0	\$0	\$0	9
10				REQUIREMENTS					10
11	\$0	\$0	\$0	1979 G.O. BONDS	\$0	\$0	\$0	\$0	11
12	\$0	\$0	\$0	TOTAL PRINCIPAL	\$0	\$0	\$0	\$0	12
13				BOND INTEREST PAYMENTS					13
14	\$0	\$0	\$0	1979 G.O. BONDS	\$0	\$0	\$0	\$0	14
15	\$0	\$0	\$0	TOTAL INTEREST	\$0	\$0	\$0	\$0	15
16				UNAPPROPRIATED BAL FOR NEXT YEAR					16
17	\$0	\$0	\$0	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0	17
18				TOTAL APPROPRIATED					18
19	\$0	\$0	\$0	UNAPPROPRIATED ENDING FUND BALANCE	\$0	\$0	\$0	\$0	19
20	\$0	\$0	\$0	TOTAL REQUIREMENTS	\$0	\$0	\$0	\$0	20
21	\$0	\$0	\$0		\$0	\$0	\$0	\$0	21
22	\$0	\$0	\$0		\$0	\$0	\$0	\$0	22

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**BONDED DEBT
Resources & Requirements**

City of Brownsville

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

General Obligation Bonds

	Historical Data			DESCRIPTION OF RESOURCES & REQUIREMENTS	Budget Year: 2017-2018		
	Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1	\$64,521	\$67,883	\$25,000	411 BEGINNING CASH BALANCE	\$22,751		
2	\$3,188	\$2,362	\$1,600	413 PRIOR TAXES	\$1,600		
3	\$323	\$421	\$250	414 INTEREST	\$250		
4							
5	\$68,032	\$70,666	\$26,850	Total Resources Except Taxes to be Levied	\$24,601		
6	\$54,778	\$54,938	\$54,927	TAXES NECESSARY TO BALANCE	\$46,820		
7				TAXES COLLECTED IN YEAR LEVIED			
8	\$122,810	\$125,604	\$81,777	TOTAL RESOURCES	\$71,421		
				Requirements			
				BOND PRINCIPLE PAYMENT			
9	\$14,179	\$14,179	\$14,817	898.001 1998 BWIP G.O. BOND #1 TO PAY 12/01			
10	\$5,725	\$5,725	\$5,996	898.002 1998 BWIP G.O. BOND #2 TO PAY 12/01			
11				898.005 2016 G.O. REFUNDING			
12				Refunded: 09.14.2016; Payments: 08.01 & 02.01	\$5,678		
13	\$19,904	\$19,904	\$20,813	TOTAL PRINCIPAL	\$5,678		
14							
				BOND INTEREST PAYMENT			
15	\$24,111	\$38,290	\$23,473	898.001 1998 BWIP G.O. BOND #1 TO PAY 12/01			
16	\$10,912	\$16,937	\$10,641	898.002 1998 BWIP G.O. BOND #2 TO PAY 12/01			
17				898.005 2016 G.O. REFUNDING			
18				Refunded: 09.14.2016; Payments: 08.01 & 02.01	\$41,142		
19	\$35,023	\$55,227	\$34,114	TOTAL INTEREST	\$41,142		
20							
				UNAPPROPRIATED BALANCE FOR NEXT YEAR			
21							
22	\$54,927	\$54,927	\$54,927	TOTAL APPROPRIATED	\$46,820		
23			\$30,076	975 UNAPPROPRIATED ENDING FUND BALANCE	\$24,601		
24	\$122,810	\$125,604	\$85,003	TOTAL REQUIREMENTS	\$71,421		

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**BONDED DEBT
Resources & Requirements**

City of Brownsville

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

General Obligation Bonds

	Historical Data			DESCRIPTION OF RESOURCES & REQUIREMENTS	Budget Year: 2017-2018		
	Actual 2014-2015	Actual 2015-2016	Adopted 2016-2017		Proposed by Budget Officer	Approved by	Adopted by Governing Body
1	\$564,374	\$560,122	\$50,000	Resources 411 BEGINNING CASH BALANCE	\$65,000		
2	\$204,243	\$180,036	\$189,175	412 CURRENT TAXES	\$128,164		
3	\$14,471	\$9,943	\$10,000	413 PRIOR TAXES	\$10,000		
4	\$2,825	\$3,476	\$2,000	414 INTEREST	\$2,000		
6	\$128,401	\$130,740	\$125,000	469 DEBT SERVICE FEES (Collected Monthly)	\$125,000		
7			\$376,175	Total Resources Except Taxes to be Levied	\$330,164		
8			\$189,175	TAXES NECESSARY TO BALANCE	\$128,164		
9				TAXES COLLECTED IN YEAR LEVIED			
10	\$914,314	\$884,317	\$376,175	TOTAL RESOURCES	\$330,164		
				Requirements			
				Bond Principal Payments			
11	\$35,680	\$38,964	\$40,717	898.001 USDA RUS LOAN #1 (\$3,017,000) (08-09)			
12	\$35,351	\$38,420	\$40,053	898.002 USDA RUS LOAN #2 (\$3,200,000) (08-09)			
13				898.005 2016 G.O. REFUNDING			
14				Refunded: 09.14.2016; Payments: 08.01 & 02.01	\$34,334		
15	\$8,920	\$9,382	\$9,867	898.003 CDBG LOAN (\$300,000) (08-09)	\$9,867		
16				Issue Date: 08.2008 Payment Date: 12.2011			
17	\$79,951	\$86,766	\$90,637	TOTAL PRINCIPAL	\$44,201		
				Bond Interest Payments			
18	\$138,240	\$134,956	\$133,203	895.001 USDA RUS LOAN #1 (\$3,017,000) (08-09)			
19	\$122,801	\$119,732	\$118,099	895.002 USDA RUS LOAN #2 (\$3,200,000) (08-09)			
20				898.005 2016 G.O. REFUNDING			
21				Refunded: 09.14.2016; Payments: 08.01 & 02.01	\$248,728		
22	\$13,200	\$12,720	\$12,236	895.003 CDBG LOAN (\$300,000) (08-09)	\$12,235		
23				Issue Date: 08.2008 Payment Date: 12.2011			
24	\$274,241	\$267,408	\$263,538	TOTAL INTEREST	\$260,963		
25	\$354,192	\$354,174	\$354,175	TOTAL ANNUAL PAYMENT	\$305,164		
26	\$354,192	\$354,174	\$354,175	TOTAL APPROPRIATED	\$305,164		
27			\$22,000	975 UNAPPROPRIATED ENDING FUND BALANCE	\$25,000		
28	\$354,192	\$354,174	\$376,175	TOTAL REQUIREMENTS	\$330,164		

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Buildings & Equipment Fund (500-000)

City of Brownsville

	Actual		Adopted Budget This Year 2016-2017	DESCRIPTION	Budget Year: 2017-2018			
	2014-2015	2015-2016			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Resources				
1	\$373,236	\$362,054	\$380,000	411 BEGINNING CASH BALANCE	\$330,000			1
2	\$1,868	\$2,247	\$1,500	414 INTEREST	\$1,200			2
				TRANSFERS FROM OTHER FUNDS				
3	\$0	\$0		486 FROM STREET	\$0			3
4	\$0	\$0		482 FROM WATER FUND	\$0			4
5	\$20,000	\$20,000	\$20,000	481 FROM SEWER FUND	\$10,000			5
6	\$8,000	\$8,000		480 FROM GENERAL FUND	\$0			6
7	\$403,104	\$392,301	\$401,500	Total Resources Except Taxes to be Levied	\$341,200			7
8								8
9								9
10	\$403,104	\$392,301	\$401,500	TOTAL RESOURCES	\$341,200			10
11								11
				REQUIREMENTS				
				Capital Outlay				
12	\$0	\$0	\$264,000	848.001 VEHICLE ACQUISITION-VACTOR TRUCK	\$274,000			12
13	\$8,525	\$55,967	\$0	848 VEHICLE REPLACEMENT [2015: Service Truck]	\$0			13
14	\$32,525	\$0	\$0	818.01 LIBRARY CARPET	\$0			14
15			\$0	TOTAL APPROPRIATED	\$0			15
16			\$401,500	975 UNAPPROPRIATED ENDING FUND BALANCE	\$341,200			16
17	\$362,054	\$336,334	\$401,500	TOTAL REQUIREMENTS (500,000)	\$341,200			17

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Water System Reserve Fund (550-000)

City of Brownsville

	Actual		Adopted Budget This Year 2016-2017	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2017-2018		
	2014-2015	2015-2016			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
				RESOURCES			
1	\$1,134	\$1,134	\$40,229	411 BEGINNING CASH BALANCE	\$39,340		
2							
3	\$0	\$7	\$0	414 INTEREST	\$0		
4	\$0	\$38,200	\$0	TRANSFERS TO/FROM WATER FUND	\$0		
5	\$1,134	\$39,341	\$40,229	Total Resources Except Taxes to be Levied	\$39,340		
6							
7				TAXES COLLECTED IN YEAR LEVIED			
8	\$1,134	\$39,341	\$40,229	TOTAL RESOURCES	\$39,340		
				REQUIREMENTS			
				RESERVE FUNDS			
9	\$0		\$19,000	802 FUTURE SYSTEMS (Water C.I. Fee)	\$20,000		
10	\$0	\$0	\$0	TOTAL APPROPRIATED	\$0		
11	\$1,134	\$39,341	\$59,229	975 UNAPPROPRIATED ENDING FUND BALANCE	\$59,340		

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Housing Rehabilitation Fund (600-000)

City of Brownsville

	Actual		Adopted Budget This Year 2016-2017	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2017-2018			
	2014-2015	2015-2016			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				RESOURCES				
1	\$198,133	\$199,125	\$199,125	411 BEGINNING CASH BALANCE	\$200,360			1
2	\$992	\$1,236	\$750	414 INTEREST	\$850			2
3				TRANSFERS FROM OTHER FUNDS				3
4								4
5								5
6	\$199,125	\$200,361	\$199,875	Total Resources Except Taxes to be Levied	\$201,210			6
7	\$0	\$0	\$0	TAXES NECESSARY TO BALANCE				7
7				TAXES COLLECTED IN YEAR LEVIED				7
8	\$199,125	\$200,361	\$199,875	TOTAL RESOURCES	\$201,210			8
				TRANSFER				
9	\$0	\$0	\$0	905 TO BUILDING & EQUIPMENT	\$0			9
10	\$0	\$0	\$0	908 TO COMMUNITY PROJECTS FUND	\$0			10
11	\$0	\$0	\$0	909 TO STREET FUND	\$0			11
12	\$0	\$0	\$0	TOTAL APPROPRIATED	\$0			12
13			\$199,875	975 UNAPPROPRIATED ENDING FUND BALANCE	\$201,210			13
14	\$199,125	\$200,361	\$199,875	TOTAL REQUIREMENTS (600,000)	\$201,210			14

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Water SDC Reserve Fund (700-000)

City of Brownsville

	Actual		Adopted Budget This Year 2016-2017	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2017-2018		
	2014-2015	2015-2016			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
				RESOURCES			
1	\$102,283	\$67,295	\$67,295	411 BEGINNING CASH BALANCE	\$39,330		
2	\$512	\$418	\$350	414 INTEREST	\$350		
3	\$4,500	\$11,617	\$6,500	455 SYSTEMS DEVELOPMENT CHARGES	\$6,500		
4	\$107,295	\$79,330	\$74,145	Total Resources Except Taxes to be Levied	\$46,180		
5				TAXES COLLECTED IN YEAR LEVIED			
6	\$107,295	\$79,330	\$74,145	TOTAL RESOURCES	\$46,180		
				REQUIREMENTS			
				CAPITAL OUTLAY			
7	\$0	\$0	\$0	802 WATER SYSTEM UPGRADES	\$0		
8				TRANSFERS			
9	\$40,000	-\$40,000	\$0	TO Water OP (200.060.802 Water Line Installations)	\$0		
10	\$40,000	\$40,000	\$0	TOTAL APPROPRIATED	\$0		
11	\$67,295	\$39,330	\$74,145	975 UNAPPROPRIATED ENDING FUND BAL	\$46,180		
12	\$107,295	\$39,330	\$74,145	TOTAL REQUIREMENTS	\$46,180		

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
FORM
LB-10**

Sewer SDC Reserve Fund (720-000)

City of Brownsville

	Actual		Adopted Budget This Year 2016-2017	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2017-2018			
	2014-2015	2015-2016			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				RESOURCES				
1	\$249,462	\$266,965	\$266,965	411 BEGINNING CASH BALANCE	\$299,504			1
2	\$1,249	\$1,657	\$1,000	414 INTEREST	\$1,200			2
3	\$16,254	\$20,882	\$6,000	455 SYSTEMS DEVELOPMENT CHARGES	\$6,000			3
4				TRANSFERS				4
5								5
6	\$266,965	\$289,504	\$273,965	Total Resources Except Taxes to be Levied	\$296,704			6
7				TAXES NECESSARY TO BALANCE				7
8	\$266,965	\$289,504	\$273,965	TAXES COLLECTED IN YEAR LEVIED	\$296,704			8
9				TOTAL RESOURCES				9
10				RESERVE				10
11				500 EMERGENCY PROJECT [New]	\$100,000			9
12	\$0	\$0	\$0	TRANSFER				10
13	\$0	\$0	\$0	TO SEWER CONSTRUCTION	\$0			11
14	\$0	\$0	\$100,000	TOTAL APPROPRIATED	\$100,000			12
13	\$0	\$0	\$173,965	975 UNAPPROPRIATED ENDING FUND BALANCE	\$196,704			13
14	\$266,965	\$289,504	\$273,965	TOTAL REQUIREMENTS (720,000)	\$296,704			14

FORM LB-10

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Stormwater SDC Fund (730-000)

City of Brownsville

	Actual		Adopted Budget This Year 2016-2017	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2017-2018			
	2014-2015	2015-2016			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				RESOURCES				
1	\$44,156	\$50,576	\$50,576	411 BEGINNING CASH BALANCE	\$58,861			1
2	\$221	\$315	\$150	414 INTEREST	\$200			2
3	\$6,199	\$7,970	\$2,400	455 STORMWATER SDC's	\$2,400			3
4				TRANSFERS				4
5								5
6	\$50,576	\$58,861	\$53,126	Total Resources Except Taxes to be Levied	\$61,461			6
7				TAXES COLLECTED IN YEAR LEVIED				7
8	\$50,576	\$58,861	\$53,126	TOTAL RESOURCES	\$61,461			8
9				REQUIREMENTS				9
				MATERIAL & SERVICES				
11				CAPITAL OUTLAY				11
12				TRANSFER				12
13								13
14	\$0	\$0	\$0	TOTAL APPROPRIATED	\$0			14
15			\$53,126	975 UNAPPROPRIATED ENDING FUND BAL.	\$61,461			15
16	\$50,576	\$58,861	\$53,126	TOTAL REQUIREMENTS (730.000)	\$61,461			16

FORM LB-10

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Bikeway/Footpath Fund (750-000)

City of Brownsville

	Actual		Adopted Budget This Year 2016-2017	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2017-2018			
	2014-2015	2015-2016			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				RESOURCES				
1	\$33,527	\$36,448	\$36,448	411 BEGINNING CASH BALANCE	\$39,473			1
2	\$168	\$226	\$150	414 INTEREST	\$125			2
3	\$953	\$999	\$0	456 MISCELLANEOUS/DONATIONS	\$0			3
4				TRANSFERS				4
5	\$1,800	\$1,800	\$1,800	485 FROM STREET FUND	\$1,800			5
6								6
7	\$36,448	\$39,473	\$38,398	Total Resources Except Taxes to be Levied	\$41,398			7
8				TAXES COLLECTED IN YEAR LEVIED				8
9	\$36,448	\$39,473	\$38,398	TOTAL RESOURCES	\$41,398			9
10				REQUIREMENTS				10
11				CAPITAL OUTLAY				11
12	\$0	\$0	\$0	SIDEWALKS/PATHS	\$0			12
13				TOTAL EXPENDITURES				13
14			\$38,398	975 UNAPPROPRIATED ENDING FUND BALANCE	\$41,398			14
15	\$36,448	\$39,473	\$38,398	TOTAL REQUIREMENTS	\$41,398			15

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Library Trust Fund (800-000)

City of Brownsville

	Actual		Adopted Budget This Year 2016-2017	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2017-2018			
	2014-2015	2015-2016			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				RESOURCES				
1	\$5,931	\$5,931	\$5,931	411 BEGINNING CASH BALANCE	\$5,968			1
2	\$0	\$37	\$0	414 INTEREST	\$0			2
3			\$0	TRANSFERS FROM GENERAL FUND	\$0			3
4			\$0	416 STATE LIBRARY GRANT	\$0			4
5			\$0	417 DONATIONS	\$0			5
6			\$0	418 MISCELLANEOUS/GRANTS	\$0			6
7	\$5,931	\$5,968	\$5,931	Total Resources Except Taxes to be Levied	\$5,968			7
8				TOTAL RESOURCES	\$5,968			8
10	\$5,931	\$5,968	\$5,931					10
11				REQUIREMENTS				11
				MATERIALS & SERVICES				
12	\$0	\$0	\$0	GRANTS, EARMARKS OR OTHER	\$0			12
13				TRANSFER				13
14								14
15	\$0	\$0	\$0	TOTAL APPROPRIATED	\$0			15
16			\$5,931	975 UNAPPROPRIATED ENDING FUND BAL	\$5,968			16
17	\$5,931	\$5,968	\$5,931	TOTAL REQUIREMENTS (800.000)	\$5,968			17

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Cemetery Trust Fund (850-000)

City of Brownsville

	Actual		Adopted Budget This Year 2016-2017	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2017-2018		
	2014-2015	2015-2016			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
				RESOURCES			
1	\$65,625	\$67,625	\$67,625	411 BEGINNING CASH BALANCE	\$72,170		
2	\$2,000	\$4,125	\$250	451 LOT SALES	\$250		
3	\$0	\$420	\$150	414 INTEREST	\$150		
4	\$0	\$0	\$0	458 DONATIONS	\$0		
5	\$0	\$0	\$0	TRANSFERS FROM OTHER FUNDS	\$0		
6	\$0	\$0	\$68,025	Total Resources Except Taxes to be Levied	\$72,570		
8							
9	\$67,625	\$72,170	\$68,025	TOTAL RESOURCES	\$72,570		
10				REQUIREMENTS			
				CAPITAL OUTLAY			
11				TRANSFERS			
12							
13	\$0	\$0	\$0	TOTAL APPROPRIATED	\$0		
14			\$68,025	975 UNAPPROPRIATED ENDING FUND BALANCE	\$72,570		
15	\$67,625	\$72,170	\$68,025	TOTAL REQUIREMENTS (850.000)	\$72,570		

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Transient Room Tax (875-000)

City of Brownsville

	Actual		Adopted Budget This Year 2016-2017	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2017-2018			
	2014-2015	2015-2016			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				RESOURCES				
1	\$3,481	\$4,915	\$3,400	411 BEGINNING CASH BALANCE	\$2,470			1
2	\$1,434	\$1,133	\$1,000	415 TRANSIENT ROOM TAX	\$1,000			2
3	\$0	\$31	\$0	414 INTEREST	\$0			3
4	\$0	\$0	\$0	TRANSFERS FROM OTHER FUNDS	\$0			4
5	\$0	\$0	\$4,400	Total Resources Except Taxes to be Levied	\$3,470			5
6	\$4,915	\$6,079		TOTAL RESOURCES	\$3,470			6
7				REQUIREMENTS				7
8			\$3,800	650 DISBURSEMENT [New 2017]	\$3,200			8
9				TRANSFER	\$3,200			9
10	\$0	\$0	\$3,800	TOTAL APPROPRIATED	\$3,200			10
11			\$600	975 UNAPPROPRIATED ENDING FUND BALANCE	\$270			11
12	\$4,915	\$6,079	\$4,400	TOTAL REQUIREMENTS	\$3,470			12

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
FORM
LB-10**

Sewer Improvements Construction Fund (905-000)

City of Brownsville

	Actual		Adopted Budget This Year 2016-2017	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2017-2018			
	2014-2015	2015-2016			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				RESOURCES				
2				411 BEGINNING CASH BALANCE				1
3				414 INTEREST				2
4				Total Resources Except Taxes to be Levied				3
				TOTAL RESOURCES				4
				REQUIREMENTS				
				MATERIAL & SERVICES				
				<i>Transfers</i>				
5				480 TO GENERAL FUND				5
6				905 TO BUILDINGS & EQUIPMENT				6
7				CAPITAL OUTLAY				7
8				803 CONSTRUCTION				8
9				LAND ACQUISITION				9
10				TOTAL APPROPRIATED				10
11				UNAPPROPRIATED ENDING FUND BALANCE				11
12				TOTAL REQUIREMENTS				12

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Land Acquisition Fund (911-000)

City of Brownsville

	Actual		Adopted Budget This Year 2016-2017	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2017-2018			
	2014-2015	2015-2016			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				RESOURCES				
1	\$9,972	\$9,972	\$9,972	411 BEGINNING CASH BALANCE	\$9,972			1
2				413 PRIOR TAXES	\$0			2
3				414 INTEREST	\$0			3
4				TRANSFERS				4
5								5
6	\$9,972	\$9,972	\$9,972	Total Resources Except Taxes to be Levied	\$9,972			6
8				TOTAL RESOURCES	\$9,972			8
9	\$9,972	\$9,972	\$9,972	REQUIREMENTS				9
10				MATERIAL & SERVICES				10
				APPRAISAL FEES & CLOSING COSTS	\$0			11
11	\$0	\$0	\$0	CAPITAL OUTLAY				12
12				TRANSFER				13
13								13
14				TOTAL EXPENDITURES	\$0			14
15	\$0	\$0	\$0	975 UNAPPROPRIATED ENDING FUND BALANCE	\$9,972			15
16				TOTAL REQUIREMENTS (911.000)	\$9,972			16
17	\$9,972	\$9,972	\$9,972					17

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Community Projects Fund (916-000)

City of Brownsville

	Actual		Adopted Budget This Year 2016-2017	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2017-2018			
	2014-2015	2015-2016			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Resources				
1	\$163,168	\$189,938	\$156,000	411 BEGINNING CASH BALANCE	\$200,000			1
2	\$817	\$1,184	\$500	414 INTEREST	\$750			2
3				TRANSFERS FROM OTHER FUNDS				3
4	\$0	\$0	\$0	482 FROM WATER FUND	\$0			4
5	\$0	\$0	\$0	481 FROM SEWER	\$0			5
6	\$50,000	\$50,000	\$0	480 FROM GENERAL FUND	\$0			6
7	\$213,985	\$241,122	\$156,500	Total Resources Except Taxes to be Levied	\$200,750			7
8								8
9								9
10	\$213,985	\$241,122	\$156,500	TOTAL RESOURCES	\$200,750			10
11				REQUIREMENTS				11
				Materials & Services				
12								12
13	\$18,877	\$7,068	\$20,000	639 MISC. [2011: BEAUTIFICATION]	\$20,000			13
14				Capital Outlay				14
15	\$4,220	\$8,933	\$5,000	812 BUILDING REPAIR - CITY HALL	\$37,500			15
16	\$0	\$5,113	\$5,000	806.002 TREE CITY USA SUPPORT	\$24,000			16
17	\$950	\$3,050	\$5,000	679 I.G. REQUESTS & CONTRIBUTIONS	\$5,000			17
18	\$24,047	\$17,096	\$35,000	TOTAL APPROPRIATED	\$86,500			18
19	\$189,938	\$224,026	\$121,500	975 UNAPPROPRIATED ENDING FUND BALANCE	\$114,250			19
20	\$213,985	\$241,122	\$156,500	TOTAL REQUIREMENTS (916.000)	\$200,750			20