

**City of Brownsville**  
**Budget Year: 2020-2021**

**Budgeted**  
**Expenditures & Resources**  
**Tax Rate Calculation**  
**2020-2021**



	Taxes 2017-2018	Taxes 2018-2019	Taxes 2019-2020	FUND	Total Resources	Total Expenditures	Unappropriated Ending Balance	Taxes Needed To Balance	
1	\$683,221	\$689,973	\$713,436	100 GENERAL	\$2,778,094	\$2,399,080	\$379,014	\$759,264	1
2	\$0	\$0	\$0	200 WATER	\$825,500	\$651,650	\$173,850	\$0	2
3	\$0	\$0	\$0	210 SEWER	\$981,300	\$953,115	\$28,185	\$0	3
4	\$0	\$0	\$0	300 STREETS & DRAINAGE	\$346,900	\$325,250	\$21,650	\$0	4
5	\$0	\$0	\$0	400 DEBT SERVICE	\$0	\$0	\$0	\$0	5
6	\$0	\$0	\$0	600 HOUSING REHABILITATION	\$215,271	\$0	\$215,271	\$0	6
7	\$0	\$0	\$0	850 CEMETERY TRUST	\$8,826	\$0	\$8,826	\$0	7
8	\$0	\$0	\$0	905 SEWER CONSTRUCTION	\$0	\$0	\$0	\$0	8
9	\$0	\$0	\$0	800 LIBRARY TRUST	\$7,412	\$0	\$7,412	\$0	9
10	\$0	\$0	\$0	750 BIKEWAY/FOOTPATH	\$52,990	\$0	\$52,990	\$0	10
11	\$0	\$0	\$0	700 WATER SDC	\$44,600	\$0	\$44,600	\$0	11
12	\$0	\$0	\$0	500 BUILDING & EQUIPMENT	\$192,400	\$105,000	\$87,400	\$0	12
13	\$0	\$0	\$0	875 TRANSIENT ROOM TAX	\$3,120	\$2,250	\$870	\$0	13
14	\$0	\$0	\$0	916 COMMUNITY PROJECTS	\$137,375	\$68,500	\$68,875	\$0	14
15	\$0	\$0	\$0	550 WATER SYSTEM RESERVE	\$100,800	\$0	\$100,800	\$0	15
16	\$0	\$0	\$0	911 LAND ACQUISITION	\$9,995	\$9,995	\$0	\$0	16
17	\$49,770	\$47,703	\$55,976	450 WATER BOND	\$74,302	\$46,802	\$27,500	\$34,502	17
18	\$136,238	\$121,299	\$128,640	460 SEWER BOND	\$317,350	\$305,050	\$12,300	\$39,850	18
19	\$0	\$0	\$0	730 STORMWATER SDC	\$104,505	\$0	\$104,505	\$0	19
20	\$0	\$0	\$0	720 SEWER SDC	\$415,675	\$180,000	\$235,675	\$0	20
21	\$869,229	\$858,975	\$898,052	<b>TOTAL</b>	\$6,616,415	\$5,046,692	\$1,569,723	\$833,616	21
22				Tax Needed for Water Bonded Debt				\$46,802	22
23				Levy Needed for Water Bonded Debt				\$49,236	23
24				Tax Rate for Water Bonded Debt					24
25				Tax Needed for Sewer Bonded Debt				\$39,850	25
26				Levy Needed for Sewer Bonded Debt				\$41,922	26
27				Tax Rate for Sewer Bonded Debt					27
28	Estimated Levy Using Permanent Rate (Most Current Levy + 3%)				\$800,911	General Fund Taxes to Balance		\$759,264	28
29	Minus Uncollectable Taxes (5.2%)				\$759,264	Difference		\$41,647	29
30	Taxes Available for General Fund (Estimated)				\$759,264	Levy Full Permanent Tax Rate		6.9597	30

**RESOURCES**  
**General Fund**  
(100 000)



	Historical Data			RESOURCE DESCRIPTION	Budget Year: 2020-2021			
	2017-2018	2018-2019	Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<b>BEGINNING FUND BALANCE</b>				
1	\$689,973	\$713,436	\$1,400,000	411 BEGINNING CASH BALANCE	\$1,800,000	\$1,800,000		1
2	\$34,406	\$46,426	\$20,000	413 PRIOR TAXES	\$20,000	\$20,000		2
3	\$21,567	\$34,461	\$12,500	414 INTEREST	\$38,000	\$38,000		3
4								4
5				<b>OTHER RESOURCES</b>				5
6	\$17,569	\$17,934	\$15,000	421 STATE REVENUE SHARING	\$15,000	\$15,000		6
7	\$27,345	\$27,605	\$24,000	422 STATE LIQUOR TAX	\$25,000	\$25,000		7
8	\$2,135	\$1,959	\$1,800	423 STATE CIGARETTE TAX	\$1,800	\$1,800		8
9	\$9,480	\$8,765	\$8,500	432 NW NATURAL GAS FRANCHISE	\$8,500	\$8,500		9
10	\$6,788	\$5,685	\$4,800	434 CENTURY LINK FRANCHISE	\$3,200	\$3,200		10
11				436 ALYRICA FRANCHISE [NEW '21]	\$1,000	\$1,000		11
12	\$88,232	\$53,904	\$50,000	441 BUILDING PERMIT FEES	\$38,000	\$38,000		12
13	\$240	\$275	\$250	442 CITY HALL RENTAL	\$125	\$125		13
14	\$40	\$70	\$100	443 KIRK ROOM RENTAL	\$60	\$60		14
15	\$23,695	\$16,450	\$18,000	444 PARK RENTAL FEES	\$11,500	\$11,500		15
16	\$700	\$925	\$500	445 COMMUNITY ROOM RENTAL	\$350	\$350		16
17	\$3,955	\$760	\$3,500	446 PLANNING & LAND USE FEES	\$1,800	\$1,800		17
18	\$2,556	\$2,765	\$2,500	447 LIBRARY FINES & FEES	\$2,000	\$2,000		18
19	\$2,675	\$2,700	\$2,500	448 LIEN SEARCH FEES	\$2,250	\$2,250		19
20	\$28,614	\$29,468	\$25,000	449 COURT FINES & FEES	\$25,000	\$25,000		20
21	\$0	\$0	\$0	452 CEMETERY TRUST INTEREST	\$0	\$0		21
22	\$245	\$245	\$245	454 LAND LEASE FEES	\$245	\$245		22
23	\$34,444	\$61,413	\$20,000	456 MISCELLANEOUS	\$20,000	\$20,000		23
24	\$5,250	\$5,500	\$5,000	460 PARK DEPOSITS	\$4,000	\$4,000		24
25	\$1,000	\$1,000	\$2,000	470 GRANTS	\$1,000	\$1,000		25
26				<b>TRANSFERS</b>				26
27	\$1,000,909	\$1,031,746	\$1,616,195	<b>Total resources - No Taxes</b>	\$2,018,830	\$2,018,830		27
28			\$720,105	<b>Taxes necessary to balance</b>	\$759,264	\$759,264		28
29				<b>Taxes collected in year levied</b>				29
30	\$1,000,909	\$1,031,746	\$2,336,300	<b>TOTAL RESOURCES</b>	\$2,778,094	\$2,778,094		30

REQUIREMENTS SUMMARY  
General Fund: Administration (100-010)



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2020-2021			
	2017-2018	2018-2019	Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<b>Personnel Services</b>				
1	\$95,217	\$90,128	\$103,460	510 SALARIES	\$119,600	\$119,600		1
2	\$73,911	\$82,308	\$79,000	540 BENEFITS	\$90,850	\$90,850		2
3	\$169,128	\$172,346	\$182,460	<b>TOTAL PERSONNEL SERVICES</b>	\$210,450	\$210,450		3
4				<b>Materials &amp; Services</b>				4
5	\$5	\$0	\$600	611 FILING FEES [2019: + 612,614]	\$600	\$600		5
6	\$171	\$0	\$0	612 RECORDING FEES [2019: To 611]	\$0	\$0		6
7	\$250	\$250	\$2,500	613 AUDIT FEES	\$2,500	\$2,500		7
8	\$0	\$0	\$0	614 EASEMENT FEES [2019: To 611]	\$0	\$0		8
9	\$1,555	\$1,126	\$2,000	619 REFUNDS & REIMBURSE ▲	\$2,350	\$2,350		9
10	\$93	\$188	\$0	621 ELECTION ADVERTISEMENT [2019: To 623]	\$0	\$0		10
11	\$731	\$650	\$2,400	623 ADVERTISEMENTS [2019: + 621,624-626] ▲	\$2,400	\$2,400		11
12	\$978	\$300	\$0	624 PUBLIC HEARINGS [2019: To 623]	\$0	\$0		12
13	\$0	\$0	\$0	625 BIDS [2019: To 623]	\$0	\$0		13
14	\$387	\$868	\$0	626 GEN. ADVERTISEMENTS [2019: To 623]	\$0	\$0		14
15	\$6,631	\$6,736	\$6,500	627 LEGAL	\$7,100	\$7,100		15
16	\$0	\$0	\$3,500	629 COMP. SOFTWARE & HARDWARE ▲	\$5,000	\$5,000		16
17	\$2,151	\$1,473	\$3,000	639 SERVICE CONTRACTS ▲	\$3,200	\$3,200		17
18	\$2,962	\$3,475	\$3,800	665 OFFICE SUPPLIES [2019: + 666,668]	\$4,200	\$4,200		18
19	\$0	\$0	\$0	666 COMPUTER SUPPLIES [2019: To 665]	\$0	\$0		19
20	\$647	\$793	\$1,200	667 POSTAGE	\$1,350	\$1,350		20
21	\$0	\$0	\$0	668 COPIER SUPPLIES [2019: To 665]	\$0	\$0		21
22	\$6,277	\$6,215	\$7,500	671 DUES & ANNUAL FEES	\$7,500	\$7,500		22
23	\$138	\$138	\$350	672 PUBLICATIONS	\$350	\$350		23
24	\$345	\$0	\$1,400	673 ORS REVISIONS/MAPS	\$1,800	\$1,800		24
25	\$3,398	\$4,821	\$7,500	674 CONFERENCES & MEETINGS	\$7,800	\$7,800		25
26	\$1,157	\$0	\$18,000	675 ECONOMIC DEVELOPMENT	\$25,000	\$25,000		26
27	\$3,644	\$1,462	\$12,500	677 HRB/PLANNING COM/GIS/EPC	\$12,500	\$12,500		27
28	\$31,520	\$28,495	\$72,750	<b>TOTAL MATERIALS &amp; SERVICES</b>	\$83,650	\$83,650		28
29				<b>Capital Outlay</b>				29
30	\$203	\$183	\$4,500	831 SOFTWARE/HARDWARE	\$4,500	\$4,500		30
31	\$203	\$183	\$4,500	<b>TOTAL CAPITAL OUTLAY</b>	\$4,500	\$4,500		31
32	\$0	\$0	\$46,500	950 GENERAL OPERATING CONTINGENCY	\$58,000	\$58,000		32
33	\$200,851	\$201,114	\$306,210	<b>TOTAL EXPENDITURES (100.010)</b>	\$356,600	\$356,600		33

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



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2020-2021			
	2017-2018	2018-2019	Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<b>Personnel Services</b>				
1	\$10,110	\$10,695	\$17,500	510 SALARIES	\$20,125	\$20,125		1
2	\$4,978	\$0	\$3,200	520 EXTRA HELP	\$3,600	\$3,600		2
3	\$3,210	\$2,726	\$3,400	540 BENEFITS	\$3,900	\$3,900		3
4	\$18,298	\$13,421	\$24,100	<b>TOTAL PERSONNEL SERVICES</b>	\$27,625	\$27,625		4
5				<b>Materials &amp; Services</b>				5
6	\$5,256	\$5,650	\$5,200	600 PARK DEPOSIT REFUNDS	\$4,000	\$4,000		6
7	\$690	\$918	\$2,000	645 SERVICE CONTRACTS	\$2,000	\$2,000		7
8	\$2,500	\$2,500	\$3,500	649 CLRC CONTRACT	\$3,500	\$3,500		8
9	\$2,423	\$2,263	\$3,200	653 PORTABLE TOILETS RENTAL	\$3,600	\$3,600		9
10	\$0	\$0	\$6,000	655 GRAVEL/ASPHALT	\$6,000	\$6,000		10
11	\$668	\$300	\$1,000	659 MISC. [*]	\$1,000	\$1,000		11
12	\$25	\$207	\$0	661 OPERATING SUPPLIES [2019: To 669]	\$0	\$0		12
13	\$500	\$268	\$0	663 CLEANING SUPPLIES [2019: To 669]	\$0	\$0		13
14	\$1,989	\$2,730	\$0	664 RESTROOM SUPPLIES [2019: To 669]	\$0	\$0		14
15	\$2,638	\$565	\$8,800	669 SUPPLIES [2019: + 661,663,664]	\$9,000	\$9,000		15
16	\$9,971	\$8,368	\$13,500	691 ELECTRICITY	\$13,500	\$13,500		16
17	\$21,409	\$5,323	\$25,000	720 BUILDINGS, GROUNDS & TREES	\$30,000	\$30,000		17
18	\$283	\$311	\$1,000	730 EQUIPMENT RENTAL	\$1,800	\$1,800		18
19	\$48,352	\$29,403	\$69,200	<b>TOTAL MATERIALS &amp; SERVICES</b>	\$74,400	\$74,400		19
				<b>Capital Outlay</b>				
20	\$0	\$0	\$485,000	810 PARK/PLAYGROUND EQUIPMENT [Facilities]	\$925,000	\$925,000		20
21		\$0	\$70,550	800 CEMETERY RESERVE [NEW 2019][Transfer]	\$0	\$0		21
22	\$8,190	\$0	\$35,000	816 BUILDINGS - REPAIR	\$35,000	\$35,000		22
23	\$0	\$0	\$45,000	876 EQUIPMENT NEW & REPLACEMENT	\$15,000	\$15,000		23
24	\$8,190	\$0	\$635,550	<b>TOTAL CAPITAL OUTLAY</b>	\$975,000	\$975,000		24
25	\$0	\$0	\$25,000	950 GENERAL OPERATING CONTINGENCY	\$22,500	\$22,500		25
26	\$74,840	\$42,824	\$753,850	<b>TOTAL EXPENDITURES (100.020)</b>	\$1,099,525	\$1,099,525		26



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2020-2021			
	2017-2018	2018-2019	Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<b>Materials &amp; Services</b>				
1	\$625	\$1,525	\$0	691 ELECTRICITY	\$0	\$0	\$0	1
2	\$228	\$247	\$0	694 HEATING	\$0	\$0	\$0	2
3	\$853	\$1,772	\$0	<b>TOTAL MATERIALS &amp; SERVICES</b>	\$0	\$0	\$0	3
4	\$853	\$1,772	\$0	<b>TOTAL EXPENDITURES (100.030)</b>	\$0	\$0	\$0	4

REQUIREMENTS SUMMARY  
General Fund: Library (100-040)



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2020-2021			
	2017-2018	2018-2019	Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<b>Personnel Services</b>				
1	\$38,764	\$42,887	\$50,000	510 SALARIES	\$57,500	\$57,500		1
2	\$0	\$0	\$1,000	520 EXTRA HELP	\$1,000	\$1,000		2
3	\$8,633	\$24,307	\$29,680	540 BENEFITS	\$34,150	\$34,150		3
4	\$47,397	\$67,194	\$80,680	<b>TOTAL PERSONNEL SERVICES</b>	\$92,650	\$92,650		4
5				<b>Materials &amp; Services</b>				5
6	\$3,054	\$3,144	\$3,200	645 SERVICE CONTRACT (Furnace & Follet)	\$3,650	\$3,650		6
7	\$0	\$0	\$450	649 ALARM MONITORING	\$700	\$700		7
8	\$6,841	\$6,794	\$7,800	651 BOOKS	\$7,800	\$7,800		8
9	\$760	\$319	\$1,100	662 BOOK PROCESSING MATERIALS	\$1,100	\$1,100		9
10	\$15	\$90	\$0	663 CLEANING SUPPLIES [2019: To 665]	\$0	\$0		10
11	\$94	\$300	\$1,200	665 OFFICE SUPPLIES	\$1,200	\$1,200		11
12	\$16	\$77	\$0	666 COMPUTER SUPPLIES [2019: To 665]	\$0	\$0		12
13	\$0	\$0	\$100	667 POSTAGE	\$150	\$150		13
14	\$0	\$0	\$0	668 COPIER SUPPLIES [2019: To 665]	\$0	\$0		14
15	\$87	\$79	\$150	671 DUES	\$150	\$150		15
16	\$0	\$0	\$200	672 SUBSCRIPTIONS	\$200	\$200		16
17	\$1,726	\$1,221	\$2,200	674 CONFERENCES	\$2,200	\$2,200		17
18	\$1,613	\$8,023	\$3,200	679 SOFTWARE/HARDWARE ▲	\$3,200	\$3,200		18
19	\$1,882	\$1,838	\$3,200	691 ELECTRICITY	\$3,200	\$3,200		19
20	\$1,406	\$1,432	\$2,800	692 NATURAL GAS	\$2,800	\$2,800		20
21	\$1,982	\$2,023	\$2,600	693 TELEPHONE & INTERNET	\$2,600	\$2,600		21
22	\$1,858	\$2,000	\$3,500	720 BUILDINGS & GROUNDS	\$3,500	\$3,500		22
23	\$0	\$0	\$2,000	730 EQUIPMENT	\$2,000	\$2,000		23
24	\$21,334	\$27,340	\$33,700	<b>TOTAL MATERIALS &amp; SERVICES</b>	\$34,450	\$34,450		24
				<b>Capital Outlay</b>				
25	\$1,500	\$0	\$10,000	801 BUILDING REPAIR	\$14,000	\$14,000		25
26	\$0	\$150	\$2,000	871 OFFICE EQUIPMENT				26
27	\$0	\$0	\$9,000	861 FUTURE GEN. BUILDING ▲	\$18,000	\$18,000		27
28	\$936	\$0	\$1,600	821 COMPUTERS	\$1,600	\$1,600		28
29	\$2,436	\$150	\$22,600	<b>TOTAL CAPITAL OUTLAY</b>	\$33,600	\$33,600		29
30	\$0	\$0	\$21,000	950 GENERAL OPERATING CONTINGENCY	\$23,550	\$23,550		30
31	\$71,167	\$94,684	\$157,980	<b>TOTAL EXPENDITURES (100.040)</b>	\$184,250	\$184,250		31

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**

General Fund: Law (100-050)



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2020-2021			
	2017-2018	2018-2019	Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<b>Personnel Services</b>				
1	\$26,155	\$24,964	\$32,000	510 SALARIES	\$36,800	\$36,800		1
2	\$3,826	\$3,670	\$4,800	540 BENEFITS	\$5,520	\$5,520		2
3	\$29,981	\$28,634	\$36,800	<b>TOTAL PERSONNEL SERVICES</b>	\$42,320	\$42,320		3
4				<b>Materials &amp; Services</b>				4
5	\$0	\$4,000	\$14,500	632 ATTORNEY & JUDGE ▲	\$14,500	\$14,500		5
6	\$1,012	\$1,815	\$2,500	634 COMPUTER/SOFTWARE	\$2,500	\$2,500		6
7	\$156,000	\$156,000	\$173,000	637 POLICE	\$180,785	\$180,785		7
8	\$55	\$386	\$1,250	639 EXPENSE REIMBURSEMENT ▲	\$1,250	\$1,250		8
9	\$0	\$0	\$2,500	648 COURT CLERK L.C. IGA	\$2,500	\$2,500		9
10	\$5,950	\$4,145	\$3,200	649 PUBLIC DEFENDERS	\$3,200	\$3,200		10
11	\$0	\$0	\$200	659 TRIAL COSTS	\$200	\$200		11
12	\$205	\$369	\$600	665 OFFICE SUPPLIES	\$600	\$600		12
13	\$139	\$0	\$0	666 COMPUTER SUPPLIES [2019: To 665]	\$0	\$0		13
14	\$137	\$222	\$350	667 POSTAGE	\$350	\$350		14
15	\$0	\$0	\$150	671 DUES & ANNUAL FEES	\$150	\$150		15
16	\$449	\$750	\$750	676 EDUCATION	\$750	\$750		16
17	\$350	\$0	\$500	679 BOOKS	\$500	\$500		17
18	\$2,906	\$4,194	\$5,000	683 STATE UAS	\$5,000	\$5,000		18
19	\$1,009	\$1,212	\$1,500	685 COUNTY ADMIN SERVICES	\$1,700	\$1,700		19
20	\$175	\$480	\$800	690 RESTITUTION/REFUNDS	\$800	\$800		20
21	\$0	\$0	\$1,000	730 OFFICE EQUIP. MAINTENANCE	\$1,000	\$1,000		21
22	\$168,387	\$173,573	\$207,800	<b>TOTAL MATERIALS &amp; SERVICES</b>	\$215,785	\$215,785		22
				<b>Capital Outlay</b>				
23	\$0	\$0	\$1,000	871 OFFICE EQUIPMENT [21 Traffic Control]	\$21,000	\$21,000		23
24	\$0	\$0	\$1,000	<b>TOTAL CAPITAL OUTLAY</b>	\$21,000	\$21,000		24
25	\$0	\$0	\$37,350	950 GENERAL OPERATING CONTINGENCY	\$37,500	\$37,500		25
26	\$198,368	\$202,207	\$282,950	<b>TOTAL EXPENDITURES (100.050)</b>	\$316,605	\$316,605		26

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**General Fund: Operations (100-060)**



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2020-2021			
	2017-2018	2018-2019	Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<b>Personnel Services</b>				
1	\$55,683	\$62,118	\$62,500	510 SALARIES	\$72,000	\$72,000		1
2	\$0	\$0	\$2,500	520 EXTRA HELP	\$2,500	\$2,500		2
3	\$32,848	\$33,687	\$36,000	540 BENEFITS	\$41,400	\$41,400		3
4	\$88,531	\$95,805	\$101,000	<b>TOTAL PERSONNEL SERVICES</b>	\$115,900	\$115,900		4
5				<b>Materials &amp; Services</b>				5
6	\$6,610	\$8,712	\$45,000	622 PLANNING	\$45,000	\$45,000		6
7	\$0	\$0	\$18,000	632 ATTORNEY	\$18,000	\$18,000		7
8	\$27,730	\$26,900	\$31,500	633 AUDITOR	\$33,200	\$33,200		8
9	\$0	\$425	\$5,000	634 COMPUTER CONSULTANT	\$5,000	\$5,000		9
10	\$6,773	\$4,522	\$15,000	635 ENGINEER	\$3,500	\$3,500		10
11	\$359	\$0	\$1,600	639 MISC. PERSONNEL ▲	\$1,600	\$1,600		11
12	\$50	\$111	\$2,500	645 REFUNDS & REIMBURSEMENTS ▲	\$2,600	\$2,600		12
13	\$59,682	\$35,937	\$45,000	646 BUILDING DEPARTMENT CONTRACTS	\$45,000	\$45,000		13
14	\$5,815	\$7,272	\$7,500	649 SERVICE/MAINT. CONTRACTS	\$7,500	\$7,500		14
15	\$530	\$496	\$1,000	654 SHOP EXPENSE	\$3,000	\$3,000		15
16	\$0	\$0	\$2,500	659 MISC. [MAINTENANCE SUPPLIES][Moved to 65	\$0	\$0		16
17	\$1,734	\$2,289	\$3,000	661 PETROLEUM PRODUCTS	\$3,000	\$3,000		17
18	\$47	\$0	\$0	663 CLEANING SUPPLIES [2019: To 659]	\$0	\$0		18
19	\$195	\$0	\$0	679 MISC. EXPENSE REIMBURSE [2019: To 645]	\$0	\$0		19
20	\$16,989	\$17,757	\$28,500	681 INSURANCE (CIS)	\$34,800	\$34,800		20
21	\$375	\$375	\$500	684 BONDS	\$500	\$500		21
22	\$3,588	\$2,355	\$9,700	691 ELECTRICITY	\$9,700	\$9,700		22
23	\$1,165	\$1,060	\$4,800	692 NATURAL GAS	\$4,800	\$4,800		23
24	\$4,320	\$4,367	\$6,800	693 TELEPHONE, INTERNET & CELL PHONES	\$6,800	\$6,800		24
25	\$1,423	\$488	\$1,800	710 VEHICLES	\$2,000	\$2,000		25
26	\$3,558	\$3,241	\$5,500	720 BUILDINGS & GROUNDS	\$6,000	\$6,000		26
27	\$1,398	\$3,242	\$3,200	730 EQUIPMENT & CLOTHING	\$3,200	\$3,200		27
28	\$0	\$0	\$800	740 CELL PHONES	\$800	\$800		28
29	\$142,341	\$119,549	\$239,200	<b>TOTAL MATERIALS &amp; SERVICES</b>	\$236,000	\$236,000		29
				<b>Capital Outlay</b>				
30	\$2,600	\$3,762	\$2,600	821 COMPUTER HARDWARE	\$3,200	\$3,200		30
31	\$0	\$464	\$25,000	871 EQUIPMENT REPLACEMENT	\$25,000	\$25,000		31
32		\$0	\$10,000	875 PICKUP [NEW 2019]	\$0	\$0		32
33	\$2,114	\$288	\$3,000	861 FURNITURE	\$3,000	\$3,000		33
34	\$0	\$0	\$1,600	831 COMPUTER SOFTWARE/HARDWARE	\$2,000	\$2,000		34
35	\$4,714	\$4,514	\$42,200	<b>TOTAL CAPITAL OUTLAY</b>	\$33,200	\$33,200		35
36	\$0	\$0	\$45,000	950 GENERAL OPERATING CONTINGENCY	\$57,000	\$57,000		36
37	\$235,586	\$219,868	\$427,400	<b>TOTAL EXPENDITURES (100.060)</b>	\$442,100	\$442,100		37



## City of Brownsville

INCLUSIVE - GENERAL  
(100-000)

	Actual	Actual	BUDGETED AMOUNT 2019-2020	EXPENDITURE DESCRIPTION	Budget Year: 2020-2021			
	2017-2018	2018-2019			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1								1
2	\$200,851	\$201,114	\$306,210	ADMINISTRATION	\$356,600	\$356,600		2
3								3
4	\$74,840	\$42,824	\$753,850	PARKS/REC/CEMETERY	\$1,099,525	\$1,099,525		4
5								5
6	\$853	\$1,772	\$0	COMMUNITY ROOM	\$0	\$0		6
7								7
8	\$71,167	\$94,684	\$157,980	LIBRARY	\$184,250	\$184,250		8
9								9
10	\$198,368	\$202,207	\$282,950	LAW	\$316,605	\$316,605		10
11								11
12	\$235,586	\$219,868	\$427,400	OPERATIONS	\$442,100	\$442,100		12
13								13
				<b>TRANSFERS</b>				
14	\$0		\$0	905 TO BUILDING & EQUIPMENT FUND	\$0	\$0		14
15								15
16			\$0	908 TO COMMUNITY PROJECTS FUND	\$0	\$0		16
17								17
18				CONTINGENCY				18
19								19
20	\$781,665	\$762,469	\$1,928,390	<b>TOTAL RESOURCES</b>	\$2,778,094	\$2,778,094		20
21								21
22	\$781,665	\$762,469	\$1,928,390	<b>TOTAL EXPENDITURES</b>	\$2,399,080	\$2,399,080		22
23			\$407,910	<b>975 UNAPPROPRIATED FUND BALANCE</b>	\$379,014	\$379,014		23
24	\$781,665	\$762,469	\$2,336,300	<b>TOTAL REQUIREMENTS</b>	\$2,778,094	\$2,778,094		24

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



	Historical Data			RESOURCE DESCRIPTION	Budget Year: 2020-2021			
			Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2017-2018	2018-2019						
1	\$437,972	\$459,672	\$400,000	411 BEGINNING FUND BALANCE	\$460,000	\$460,000		1
2	\$6,491	\$9,771	\$7,500	414 INTEREST	\$5,000	\$5,000		2
3								3
				<b>OTHER RESOURCES</b>				
4	\$0	\$0	\$1,600	460 UTILITY DEPOSITS	\$1,600	\$1,600		4
5	\$333,895	\$355,565	\$327,500	461 WATER RECEIPTS	\$350,000	\$350,000		5
6	\$12,120	\$6,120	\$6,500	462 WATER CONNECTION FEES	\$6,500	\$6,500		6
7	\$3,175	\$7,303	\$2,500	463 MISCELLANEOUS	\$2,400	\$2,400		7
				<b>TRANSFERS</b>				
8		\$0	\$0	FROM GENERAL	\$0	\$0		8
9	\$120,000	\$140,000	\$0	FROM SEWER	\$0	\$0		9
10	-\$101,849	\$0	\$0	904 TO WATER SYSTEM RESERVE	\$0	\$0		10
11		\$0	\$0	FROM WATER SDC	\$0	\$0		11
12	\$811,804	\$978,431		<b>Total resources - No Taxes</b>				12
13				<b>Taxes necessary to balance</b>				13
14				<b>Taxes collected in year levied</b>				14
15	\$811,804	\$978,431	\$745,600	<b>TOTAL RESOURCES</b>	\$825,500	\$825,500		15



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2020-2021			
	2017-2018	2018-2019	Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<b>Personnel Services</b>				
1	\$67,001	\$68,363	\$82,000	510 SALARIES	\$94,300	\$94,300		1
2	\$48,822	\$48,635	\$58,500	540 BENEFITS	\$67,300	\$67,300		2
3	\$115,823	\$116,998	\$140,500	<b>TOTAL PERSONNEL SERVICES</b>	\$161,600	\$161,600		3
				<b>Materials &amp; Services</b>				
4	\$8,422	\$7,107	\$5,800	600 UTILITY DEPOSIT REFUNDS	\$5,800	\$5,800		4
5	\$4,126	\$2,444	\$4,600	615 PERMITS & ANNUAL FEES	\$5,000	\$5,000		5
6	\$576	\$1,002	\$5,000	616 REFUNDS & REIMBURSE	\$5,000	\$5,000		6
7	\$0	\$0	\$200	623 NOTICES	\$300	\$300		7
8	\$0	\$400	\$400	625 BIDS	\$500	\$500		8
9	\$2,008	\$5,674	\$4,500	627 LEGAL	\$4,500	\$4,500		9
10	\$9,679	\$20,902	\$25,000	635 ENGINEER	\$25,000	\$25,000		10
11	\$3,306	\$3,162	\$5,000	639 SERVICE CONTRACTS ▲	\$5,000	\$5,000		11
12	\$2,815	\$3,510	\$3,000	665 OFFICE SUPPLIES	\$3,200	\$3,200		12
13	\$0	\$0	\$1,500	666 COMPUTER SOFTWARE & HARDWARE	\$1,500	\$1,500		13
14	\$1,815	\$1,863	\$3,000	667 POSTAGE	\$3,200	\$3,200		14
15	\$2,780	\$63	\$2,000	671 DUES	\$3,000	\$3,000		15
16	-\$117	\$1,315	\$1,500	674 CONFERENCES	\$1,500	\$1,500		16
17	\$77	\$398	\$1,200	676 EDUCATION	\$1,200	\$1,200		17
18	\$0	\$0	\$500	679 MISC. PERSONNEL ▲	\$500	\$500		18
19	\$16,989	\$17,757	\$31,500	681 INSURANCE (CIS)	\$38,400	\$38,400		19
20	\$3,229	\$3,181	\$4,800	693 TELEPHONE, INTERNET & CELL PHONES	\$4,800	\$4,800		20
21	\$694	\$958	\$1,200	730 EQUIPMENT	\$1,200	\$1,200		21
22	\$56,399	\$69,736	\$100,700	<b>TOTAL MATERIALS &amp; SERVICES</b>	\$109,600	\$109,600		22
23	\$3,641	\$3,762	\$3,500	822 COMPUTER SOFTWARE & HARDWARE	\$3,500	\$3,500		23
24	\$371	\$183	\$0	831 SOFTWARE/HARDWARE [2019: To 822]	\$0	\$0		24
25	\$2,079	\$754	\$2,500	872 OFFICE EQUIPMENT	\$1,800	\$1,800		25
				<b>Capital Outlay</b>				
26	\$6,091	\$4,699	\$6,000	<b>TOTAL CAPITAL OUTLAY</b>	\$5,300	\$5,300		26
27	\$0	\$0	\$37,500	950 GENERAL OPERATING CONTINGENCY	\$41,250	\$41,250		27
28	\$178,313	\$191,433	\$284,700	<b>TOTAL EXPENDITURES (200.010)</b>	\$317,750	\$317,750		28

REQUIREMENTS SUMMARY  
Water Fund: Operations (200-060)



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2020-2021			
	2017-2018	2018-2019	Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<b>Personnel Services</b>				
1	\$27,679	\$33,438	\$42,500	510 SALARIES	\$48,900	\$48,900		1
2	\$640	\$0	\$4,500	520 EXTRA HELP	\$4,500	\$4,500		2
3	\$0	\$0	\$0	530 OVERTIME	\$0	\$0		3
4	\$18,931	\$19,552	\$28,600	540 BENEFITS	\$32,900	\$32,900		4
5	\$47,250	\$52,990	\$75,600	<b>TOTAL PERSONNEL SERVICES</b>	\$86,300	\$86,300		5
				<b>Materials &amp; Services</b>				
6	\$7,554	\$4,313	\$29,800	649 MISC. SERVICE CONTRACTS	\$30,000	\$30,000		6
7	\$524	\$486	\$650	654 SHOP EXPENSES	\$3,650	\$3,650		7
8	\$1,167	\$583	\$4,500	655 GRAVEL/ASPHALT	\$4,500	\$4,500		8
9	\$14,937	\$11,008	\$17,500	656 CHLORINE/SODA ASH	\$17,500	\$17,500		9
10	\$3,180	\$3,808	\$7,200	657 WATER SAMPLE ANALYSIS	\$7,200	\$7,200		10
11	\$26,784	\$26,028	\$30,000	658 SYSTEM REPAIRS	\$30,000	\$30,000		11
12	\$31	\$0	\$3,000	659 MISC. EXPENSE REIMBURSE [Moved to 654]	\$0	\$0		12
13	\$1,864	\$2,258	\$4,000	661 PETROLEUM PRODUCTS	\$4,000	\$4,000		13
14	\$23,555	\$25,429	\$32,000	691 ELECTRICITY	\$32,000	\$32,000		14
15	\$1,124	\$488	\$2,000	710 VEHICLES	\$2,000	\$2,000		15
16	\$162	\$73	\$2,200	720 BUILDINGS & GROUNDS	\$2,000	\$2,000		16
17	\$1,967	\$3,467	\$4,000	730 EQUIPMENT & CLOTHING	\$4,000	\$4,000		17
18	\$0	\$0	\$300	740 CELL	\$300	\$300		18
19	\$82,849	\$77,941	\$137,150	<b>TOTAL MATERIALS &amp; SERVICES</b>	\$137,150	\$137,150		19
20	\$1,498	\$152,034	\$10,000	805 WATER LINE INSTALLATIONS	\$30,000	\$30,000		20
21	\$0	\$0	\$55,000	872 PUBLIC WORKS EQUIPMENT	\$0	\$0		21
23	\$0	\$0	\$0	802.003 (NEW) ELECTRICAL UPGRADES (PLC)	\$0	\$0		23
24	\$0	\$50,987	\$30,000	802 WATER SYSTEMS	\$35,000	\$35,000		24
25	\$0	\$0	\$30,000	872 EQUIPMENT NEW & REPLACEMENT	\$15,000	\$15,000		25
				<b>Capital Outlay</b>				
26	\$1,498	\$203,021	\$125,000	<b>TOTAL CAPITAL OUTLAY</b>	\$80,000	\$80,000		26
27	\$0	\$0	\$20,000	950 GENERAL OPERATING CONTINGENCY	\$30,450	\$30,450		27
28	\$131,597	\$333,952	\$357,750	<b>TOTAL EXPENDITURES (200.060)</b>	\$333,900	\$333,900		28

## City of Brownsville

**INCLUSIVE - WATER**  
**(200-000)**


	ACTUAL	ACTUAL	BUDGETED	EXPENDITURE DESCRIPTION	Budget Year: 2020-2021			
	2017-2018	2018-2019	AMOUNT 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1								1
2	\$163,073	\$191,433	\$284,700	ADMINISTRATION	\$317,750	\$317,750		2
3								3
4	\$130,826	\$333,952	\$357,750	OPERATIONS	\$333,900	\$333,900		4
5								5
				<b>TRANSFERS</b>				
6	\$0	\$0	\$0	908 TO COMMUNITY PROJECTS	\$0	\$0		6
7	\$0	\$0	\$0	905 TO BLDG & EQUIPMENT	\$0	\$0		7
8	\$0	\$0	\$0	550.000.904 TO WATER SYS. RESERVE	\$0	\$0		8
9	\$0	\$0	\$0	<b>TOTAL TRANSFERS</b>	\$0	\$0		9
10								10
11	\$0	\$0		CONTINGENCY				11
12								12
13								13
				<b>RESOURCES BY FUND</b>				
14	\$0	\$140,000		481 FROM SEWER	\$0	\$0		14
15				FROM WATER SDC	\$0	\$0		15
16	\$0	\$140,000	\$0	<b>TOTAL TRANSFERS IN</b>	\$0	\$0		16
17	\$293,899	\$140,000	\$0	<b>TOTAL RESOURCES</b>	\$825,500	\$825,500		17
18								18
19	\$293,899	\$525,385	\$642,450	<b>TOTAL EXPENDITURES</b>	\$651,650	\$651,650		19
20			\$103,150	<b>975 UNAPPROPRIATED ENDING BALANCE</b>	\$173,850	\$173,850		20
21	\$293,899	\$525,385	\$745,600	<b>TOTAL REQUIREMENTS</b>	\$825,500	\$825,500		21

**RESOURCES**  
**Sewer Fund**  
(210-000)



	Historical Data			RESOURCE DESCRIPTION	Budget Year: 2020-2021			
	2017-2018	2018-2019	Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	\$532,661	\$531,730	\$500,000	411 BEGINNING FUND BALANCE	\$615,000	\$615,000		1
2	\$8,570	\$13,864	\$3,400	414 INTEREST	\$3,400	\$3,400		2
3								3
				<b>OTHER RESOURCES</b>				
4	\$334,286	\$353,846	\$348,140	465 SEWER RECEIPTS	\$362,500	\$362,500		4
5	\$710	\$410	\$300	466 SEWER CONNECTION FEES	\$300	\$300		5
6	\$0	\$0	\$100	467 MISCELLANEOUS	\$100	\$100		6
7								7
				<b>TRANSFERS</b>				
8		\$0	\$180,000	IN [2019: 500.000.000 Buildings & Equip.]	\$0	\$0		8
9	-\$130,000	-\$150,000		OUT (WATER)	\$0	\$0		9
10	\$746,227	\$749,850	\$1,031,940	<b>Total resources - No Taxes</b>				10
				<b>Taxes necessary to balance</b>				
				<b>Taxes collected in year levied</b>				
11	\$746,227	\$749,850	\$1,031,940	<b>TOTAL RESOURCES</b>	\$981,300	\$981,300		11



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2020-2021			
	2017-2018	2018-2019	Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<b>Personnel Services</b>				
1	\$58,670	\$59,904	\$68,400	510 SALARIES	\$78,660	\$78,660		1
2	\$41,894	\$41,842	\$51,800	540 BENEFITS	\$59,580	\$59,580		2
3	\$100,564	\$101,746	\$120,200	<b>TOTAL PERSONNEL SERVICES</b>	\$138,240	\$138,240		3
				<b>Materials &amp; Services</b>				
4	\$192	\$120	\$1,000	615 PERMITS & ANNUAL FEES	\$1,200	\$1,200		4
5	\$242	\$254	\$1,500	616 REFUNDS & REIMBURSE	\$1,500	\$1,500		5
6	\$0	\$0	\$200	625 BIDS	\$200	\$200		6
7	\$1,844	\$3,107	\$3,500	627 LEGAL	\$2,500	\$2,500		7
8	\$184	\$195	\$30,000	635 ENGINEER	\$30,000	\$30,000		8
9	\$3,878	\$3,744	\$5,000	639 MISC. SERVICE CONTRACTS ▲	\$5,000	\$5,000		9
10	\$205	\$0	\$500	659 MISC. [*]	\$500	\$500		10
11	\$2,814	\$3,510	\$3,400	665 OFFICE SUPPLIES [+ 668] ▲	\$3,400	\$3,400		11
12	\$0	\$183	\$1,200	666 COMPUTER SOFTWARE & HARDWARE	\$1,200	\$1,200		12
13	\$1,823	\$1,883	\$3,200	667 POSTAGE	\$3,200	\$3,200		13
14	\$0	\$0	\$0	668 COPIER SUPPLIES [2019: To 665]	\$0	\$0		14
15	\$63	\$163	\$275	671 DUES	\$275	\$275		15
16	-\$117	\$1,074	\$1,000	674 CONFERENCES	\$1,000	\$1,000		16
17	\$150	\$130	\$1,200	676 EDUCATION	\$1,200	\$1,200		17
18	\$0	\$0	\$500	679 PERSONNEL ▲	\$500	\$500		18
19	\$16,989	\$17,757	\$29,500	681 INSURANCE (CIS)	\$36,000	\$36,000		19
20	\$3,209	\$3,172	\$4,800	693 TELEPHONE, INTERNET & CELL PHONES	\$4,800	\$4,800		20
21	\$694	\$959	\$1,200	730 EQUIPMENT	\$1,200	\$1,200		21
22	\$32,170	\$36,251	\$87,975	<b>TOTAL MATERIALS &amp; SERVICES</b>	\$93,675	\$93,675		22
23	\$0	\$0	\$1,000	873 OFFICE EQUIPMENT	\$1,500	\$1,500		23
24	\$2,079	\$752	\$2,500	865 OFFICE FURNITURE	\$1,500	\$1,500		24
25	\$4,012	\$3,762	\$0	833 SOFTWARE	\$0	\$0		25
26	\$0	\$0	\$5,000	803 SEWER SYSTEM FACILITY PLAN	\$7,500	\$7,500		26
				<b>Capital Outlay</b>				
27	\$6,091	\$4,514	\$8,500	<b>TOTAL CAPITAL OUTLAY</b>	\$10,500	\$10,500		27
28	\$0	\$0	\$29,000	950 GENERAL OPERATING CONTINGENCY	\$36,150	\$36,150		28
29	\$138,825	\$142,511	\$245,675	<b>TOTAL EXPENDITURES (210.010)</b>	\$278,565	\$278,565		29

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



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2020-2021			
	2017-2018	2018-2019	Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<b>Personnel Services</b>				
1	\$18,453	\$22,547	\$32,000	510 SALARIES	\$36,800	\$36,800		1
2	\$641	\$0	\$3,200	520 EXTRA HELP	\$3,200	\$3,200		2
3	\$0	\$0	\$0	530 OVERTIME	\$0	\$0		3
4	\$12,621	\$13,056	\$21,000	540 BENEFITS	\$24,150	\$24,150		4
5	\$31,715	\$35,603	\$56,200	<b>TOTAL PERSONNEL SERVICES</b>	\$64,150	\$64,150		5
6				<b>Materials &amp; Services</b>				6
7	\$2,404	\$2,033	\$4,600	649 MISC. SERVICE CONTRACTS ▲	\$4,600	\$4,600		7
8	\$524	\$486	\$1,000	654 SHOP EXPENSE	\$2,500	\$2,500		8
9	\$1,167	\$583	\$5,000	655 GRAVEL/ASPHALT	\$5,000	\$5,000		9
10	\$3,150	\$10,968	\$16,500	656 CHLORINE	\$16,500	\$16,500		10
11	\$11,456	\$11,133	\$17,000	657 SEWER SAMPLE ANALYSIS	\$17,000	\$17,000		11
12	\$9,793	\$29,561	\$30,000	658 SYSTEM REPAIRS	\$30,000	\$30,000		12
13	\$0	\$0	\$1,500	659 MISC. OPERATING EXPENSE ▲ [Moved to 65	\$0	\$0		13
14	\$1,864	\$2,289	\$3,200	661 PETROLEUM PRODUCTS	\$3,200	\$3,200		14
15	\$0	\$0	\$500	669 MISC. EXPENSE REIMBURSE ▲	\$500	\$500		15
16	\$10,347	\$9,604	\$14,200	691 ELECTRICITY	\$14,000	\$14,000		16
17	\$1,123	\$488	\$2,000	710 VEHICLES	\$2,000	\$2,000		17
18	\$161	\$73	\$2,400	720 BUILDINGS & GROUNDS	\$2,400	\$2,400		18
19	\$1,968	\$3,467	\$4,200	730 EQUIPMENT & CLOTHING	\$4,200	\$4,200		19
20	\$0	\$0	\$300	740 CELL	\$300	\$300		20
21	\$0	\$0	\$3,600	731 EQUIPMENT REPLACEMENT	\$3,600	\$3,600		21
22	\$43,957	\$70,685	\$106,000	<b>TOTAL MATERIALS &amp; SERVICES</b>	\$105,800	\$105,800		22
23	\$0	\$0	\$55,000	873 EQUIPMENT ▲	\$5,000	\$5,000		23
24	\$0	\$0	\$0	853 TOOLS	\$0	\$0		24
25	\$0	\$0	\$380,000	803 SEWER SYSTEM	\$400,000	\$400,000		25
				<b>Capital Outlay</b>				
26	\$0	\$0	\$435,000	<b>TOTAL CAPITAL OUTLAY</b>	\$405,000	\$405,000		26
27	\$0	\$0	\$25,000	950 General Operating Contingency	\$99,600	\$99,600		27
28	\$75,672	\$106,288	\$622,200	<b>TOTAL EXPENDITURES (210.060)</b>	\$674,550	\$674,550		28





	ACTUAL		BUDGETED	EXPENDITURE DESCRIPTION	Budget Year: 2020-2021			
	2017-2018	2018-2019	AMOUNT 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1								1
2	\$138,825	\$142,511	\$245,675	ADMINISTRATION	\$278,565	\$278,565		2
3								3
4	\$75,672	\$106,288	\$622,200	OPERATIONS	\$674,550	\$674,550		4
5								5
6								6
7				<b>TRANSFERS</b>				7
8	-\$10,000	-\$10,000	\$0	905 TO BLDG & EQUIPMENT	\$0	\$0		8
9		\$0	\$0	908 TO COMMUNITY PROJECTS	\$0	\$0		9
10		\$0	\$0	485 TO STREET	\$0	\$0		10
11	-\$120,000	-\$140,000	\$0	911 TO WATER FUND	\$0	\$0		11
12	-\$130,000	-\$150,000	\$0	<b>TOTAL TRANSFERS</b>	\$0	\$0		12
13								13
14				CONTINGENCY				14
15								15
16				<b>RESOURCES</b>				16
17				SEWER	\$981,300	\$981,300		17
18								18
19								19
20	\$558,691	\$749,850	\$1,031,940	<b>TOTAL RESOURCES</b>	\$981,300	\$981,300		20
21								21
22	\$344,497	\$398,799	\$867,875	<b>TOTAL EXPENDITURES</b>	\$953,115	\$953,115		22
23	\$214,194	\$351,051	\$164,065	<b>975 UNAPPROPRIATED ENDING BAL.</b>	\$28,185	\$28,185		23
24	\$558,691	\$749,850	\$1,031,940	<b>TOTAL REQUIREMENTS</b>	\$981,300	\$981,300		24

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

Streets & Drainage Fund (300-000)



				<b>DESCRIPTION RESOURCES AND REQUIREMENTS</b>	<b>Budget Year: 2020-2021</b>			
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2017-2018	2018-2019						
				<b>RESOURCES</b>				
1	\$285,383	\$285,383	\$225,000	411 BEGINNING CASH BALANCE	\$190,000	\$190,000		1
2	\$5,854	\$9,030	\$3,800	414 INTEREST	\$3,500	\$3,500		2
3								3
				<b>OTHER RESOURCES</b>				
4	\$106,984	\$122,936	\$100,000	424 STATE HWY ALLOCATION	\$100,000	\$100,000		4
5	\$58,112	\$58,011	\$55,000	433 PACIFICORP FRANCHISE FEE	\$55,000	\$55,000		5
6	\$0	\$0	\$200	456 MISCELLANEOUS	\$200	\$200		6
7								7
				<b>TRANSFER</b>				
8	-\$1,800	-\$1,800	-\$1,800	901 TO BIKEWAY	(\$1,800)	(\$1,800)		8
9								9
10	\$454,533	\$473,560	\$382,200	<b>TOTAL RESOURCES - NO TAXES</b>				10
				TAX NECESSARY TO BALANCE				
				TAXES COLLECTED/YR LEVIED				
11	\$454,533	\$473,560	\$382,200	<b>TOTAL REQUIREMENTS</b>	\$346,900	\$346,900		11

**FORM  
LB-30**

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



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2020-2021			
	2017-2018	2018-2019	Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<b>Personnel Services</b>				
1	\$62,103	\$66,139	\$72,200	510 SALARIES	\$83,000	\$83,000		1
2	\$41,399	\$41,772	\$52,200	540 BENEFITS	\$60,350	\$60,350		2
3	\$103,502	\$107,911	\$124,400	<b>TOTAL PERSONNEL SERVICES</b>	\$143,350	\$143,350		3
				<b>Materials &amp; Services</b>				
4	\$0	\$4,455	\$1,000	635 ENGINEER	\$500	\$500		4
5	\$2,730	\$2,730	\$3,600	642 STREET SWEEPING & GRADING	\$3,600	\$3,600		5
6	\$2,481	\$4,907	\$12,000	649 MISC. SERVICE CONTRACTS ▲	\$6,000	\$6,000		6
7	\$524	\$475	\$1,000	654 SHOP EXPENSES	\$6,000	\$6,000		7
8	\$4,592	\$6,482	\$6,000	655 GRAVEL/ASPHALT	\$6,000	\$6,000		8
9	\$0	\$0	\$5,000	658 STRIPING & PAINTING	\$5,000	\$5,000		9
10	\$1,093	\$3,220	\$5,000	659 MISC. OPERATING EXPENSES ▲ [Moved to 654]	\$0	\$0		10
11	\$195	\$0	\$4,000	661 PETROLEUM PRODUCTS	\$4,000	\$4,000		11
12	\$0	\$0	\$1,000	669 MISC. EXPENSE REIMBURSE ▲	\$1,000	\$1,000		12
13	\$0	\$204	\$500	676 EDUCATION	\$500	\$500		13
14	\$27,635	\$26,911	\$33,500	691 ELECTRICITY (Mill Race)	\$35,000	\$35,000		14
15	\$1,124	\$421	\$2,500	710 VEHICLES	\$2,500	\$2,500		15
16	\$2,048	\$2,011	\$4,200	730 EQUIPMENT & CLOTHING	\$4,200	\$4,200		16
17	\$0	\$0	\$300	740 CELL	\$300	\$300		17
18	\$0	\$0	\$2,000	731 EQUIPMENT REPLACEMENT	\$2,000	\$2,000		18
19	\$42,422	\$51,816	\$81,600	<b>TOTAL MATERIALS &amp; SERVICES</b>	\$76,600	\$76,600		19
				<b>Capital Outlay</b>				
20	\$0	\$0	\$13,500	848 EQUIPMENT [2019: SIGNS & PICKUP]	\$3,500	\$3,500		20
21	\$0	\$0	\$40,000	875 [2011: MILL RACE PUMPS]	\$40,000	\$40,000		21
				<b>Systems</b>				
22	\$34,412	\$93,096	\$40,000	804 STREETS	\$50,000	\$50,000		22
23	\$0	\$2,500	\$10,000	807 SIDEWALKS & PATHS	\$10,000	\$10,000		23
24	\$34,412	\$95,596	\$103,500	<b>TOTAL CAPITAL OUTLAY</b>	\$103,500	\$103,500		24
				<b>Transfers</b>				
25	\$1,800	-\$1,800	\$1,800	901 TO BIKEWAY/FOOTPATH FUND	\$1,800	\$1,800		25
26	\$180,336	\$255,323	\$311,300	<b>TOTAL EXPENDITURES</b>	\$325,250	\$325,250		26
27			\$70,900	<b>975 UNAPPROPRIATED ENDING FUND BALANCE</b>	\$21,650	\$21,650		27
28	\$180,336	\$255,323	\$382,200	<b>TOTAL REQUIREMENTS</b>	\$346,900	\$346,900		28

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

Debt Service Fund (400-000)



				<b>DESCRIPTION RESOURCES AND REQUIREMENTS</b>	<b>Budget Year: 2020-2021</b>			
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2017-2018	2018-2019						
				<b>RESOURCES</b>				
1	\$0	\$0	\$0	BEGINNING CASH BALANCE	\$0	\$0	\$0	1
2	\$0	\$0	\$0	PRIOR TAXES	\$0	\$0	\$0	2
3	\$0	\$0	\$0	INTEREST	\$0	\$0	\$0	3
4				TRANSFERS				4
5	\$0	\$0	\$0	<b>Total Resource Except Taxes to be Levied</b>	\$0	\$0	\$0	5
6			\$0	TAXES NECESSARY TO BALANCE	\$0	\$0	\$0	6
7	\$0	\$0		TAXES COLLECTED IN YEAR LEVIED				7
8	\$0	\$0	\$0	<b>TOTAL RESOURCES</b>	\$0	\$0	\$0	8
9				<b>REQUIREMENTS</b>				9
10	\$0	\$0	\$0	1979 G.O. BONDS	\$0	\$0	\$0	10
11	\$0	\$0	\$0	<b>TOTAL PRINCIPAL</b>	\$0	\$0	\$0	11
12								12
				<b>BOND INTEREST PAYMENTS</b>				
13	\$0	\$0	\$0	1979 G.O. BONDS	\$0	\$0	\$0	13
14	\$0	\$0	\$0	<b>TOTAL INTEREST</b>	\$0	\$0	\$0	14
15								15
16	\$0	\$0	\$0	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	16
17	\$0	\$0	\$0	<b>TOTAL APPROPRIATED</b>	\$0	\$0	\$0	17
18	\$0	\$0	\$0	<b>UNAPPROPRIATED ENDING FUND BALANACE</b>	\$0	\$0	\$0	18
19	\$0	\$0	\$0	<b>TOTAL REQUIREMENTS</b>	\$0	\$0	\$0	19

**BONDED DEBT  
Resources & Requirements**



General Obligation Bonds

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

	Historical Data			DESCRIPTION OF RESOURCES & REQUIREMENTS	Budget Year: 2020-2021			
	Actual 2017-2018	Actual 2018-2019	Adopted 2019-2020		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				<b>Resources</b>				
1	\$129,243	\$131,772	\$27,500	411 BEGINNING CASH BALANCE	\$40,000	\$40,000		1
2	\$0	\$3,054	\$0	413 PRIOR TAXES	\$0	\$0		2
3	\$1,400	\$2,332	\$200	414 INTEREST	\$200	\$200		3
4								4
5	\$130,643	\$137,158	\$27,700	<b>Total Resources Except Taxes to be Levied</b>	\$40,200	\$40,200		5
6	\$55,673	\$50,590	\$51,636	TAXES NECESSARY TO BALANCE	\$34,502	\$34,502		6
7				TAXES COLLECTED IN YEAR LEVIED				7
8	\$186,316	\$187,748	\$79,336	<b>TOTAL RESOURCES</b>	\$74,702	\$74,702		8
				<b>Requirements</b>				
				<b>BOND PRINCIPLE PAYMENT</b>				
9				898.001 1998 BWIP G.O. BOND #1 TO PAY 12/01				9
10				898.002 1998 BWIP G.O. BOND #2 TO PAY 12/01				10
11	\$5,648	\$17,741	\$17,742	898.005 2016 G.O. REFUNDING	\$18,451	\$18,451		11
12				Refunded: 09.14.2016; Payments: 08.01 & 02.01				12
13	\$5,648	\$17,741	\$17,742	<b>TOTAL PRINCIPAL</b>	\$18,451	\$18,451		13
14								14
				<b>BOND INTEREST PAYMENT</b>				
15				898.001 1998 BWIP G.O. BOND #1 TO PAY 12/01				15
16				898.002 1998 BWIP G.O. BOND #2 TO PAY 12/01				16
17	\$40,926	\$29,420	\$28,894	898.005 2016 G.O. REFUNDING	\$28,351	\$28,351		17
18				Refunded: 09.14.2016; Payments: 08.01 & 02.01				18
19	\$40,926	\$29,420	\$28,894	<b>TOTAL INTEREST</b>	\$28,351	\$28,351		19
20								20
				<b>UNAPPROPRIATED BALANCE FOR NEXT YEAR</b>				
21								21
22	\$46,574	\$47,161	\$51,636	<b>TOTAL APPROPRIATED</b>	\$46,802	\$46,802		22
23			\$27,700	<b>975 UNAPPROPRIATED ENDING FUND BALANCE</b>	\$27,500	\$27,500		23
24	\$46,574	\$47,161	\$79,336	<b>TOTAL REQUIREMENTS</b>	\$74,302	\$74,702		24

**BONDED DEBT  
Resources & Requirements**



General Obligation Bonds

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

Historical Data			DESCRIPTION OF RESOURCES & REQUIREMENTS	Budget Year: 2020-2021			
Actual 2017-2018	Actual 2018-2019	Adopted 2019-2020		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
			<b>Resources</b>				
1	\$513,086	\$469,669	\$120,000	411 BEGINNING CASH BALANCE	\$150,000	\$150,000	1
2	\$121,299	\$128,640	\$81,544	412 CURRENT TAXES	\$39,850	\$39,850	2
3	\$0	\$7,765	\$0	413 PRIOR TAXES	\$0	\$0	3
4	\$10,566	\$16,555	\$2,500	414 INTEREST	\$2,500	\$2,500	4
6	\$130,103	\$133,211	\$125,000	469 DEBT SERVICE FEES (Collected Monthly)	\$125,000	\$125,000	6
7	\$775,054	\$755,840	\$329,044	<b>Total Resources Except Taxes to be Levied</b>	\$317,350	\$317,350	7
8			\$81,544	TAXES NECESSARY TO BALANCE	\$39,850	\$39,850	8
9				TAXES COLLECTED IN YEAR LEVIED			9
10	\$775,054	\$755,840	\$329,044	<b>TOTAL RESOURCES</b>	\$317,350	\$317,350	10
			<b>Requirements</b>				
			<b>Bond Principal Payments</b>				
11				898.001 USDA RUS LOAN #1 (\$3,017,000) (08-09)			11
12				898.002 USDA RUS LOAN #2 (\$3,200,000) (08-09)			12
13	\$34,352	\$107,259	\$107,259	898.005 2016 G.O. REFUNDING	\$111,549	\$111,549	13
14				Refunded: 09.14.2016; Payments: 08.01 & 02.01			14
15	\$9,867	\$10,913	\$11,478	898.003 CDBG LOAN (\$300,000) (08-09)	\$11,477	\$11,477	15
16				Issue Date: 08.2008 Payment Date: 12.2011			16
17	\$44,219	\$118,172	\$118,737	<b>TOTAL PRINCIPAL</b>	\$123,026	\$123,026	17
			<b>Bond Interest Payments</b>				
18				895.001 USDA RUS LOAN #1 (\$3,017,000) (08-09)			18
19				895.002 USDA RUS LOAN #2 (\$3,200,000) (08-09)			19
20	\$248,931	\$177,899	\$174,682	898.005 2016 G.O. REFUNDING	\$171,399	\$171,399	20
21				Refunded: 09.14.2016; Payments: 08.01 & 02.01			21
22	\$12,235	\$11,189	\$10,625	895.003 CDBG LOAN (\$300,000) (08-09)	\$10,625	\$10,625	22
23				Issue Date: 08.2008 Payment Date: 12.2011			23
24	\$261,166	\$189,088	\$185,307	<b>TOTAL INTEREST</b>	\$182,024	\$182,024	24
25	\$305,385	\$307,260	\$314,044	<b>TOTAL ANNUAL PAYMENT</b>	\$305,050	\$305,050	25
26	\$305,385	\$307,260	\$314,044	<b>TOTAL APPROPRIATED</b>	\$305,050	\$305,050	26
27			\$15,000	<b>975 UNAPPROPRIATED ENDING FUND BALANCE</b>	\$12,300	\$12,300	27
28	\$305,385	\$307,260	\$329,044	<b>TOTAL REQUIREMENTS</b>	\$317,350	\$317,350	28

FORM  
LB-10

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2020-2021			
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2017-2018	2018-2019						
				<b>Resources</b>				
1	\$352,258	\$368,821	\$368,000	411 BEGINNING CASH BALANCE	\$190,200	\$190,200		1
2	\$6,563	\$10,625	\$2,200	414 INTEREST	\$2,200	\$2,200		2
				<b>TRANSFERS FROM/TO OTHER FUNDS</b>				
3	\$0	\$0	\$0	486 FROM STREET	\$0	\$0		3
4	\$0	\$0	\$0	482 FROM WATER FUND	\$0	\$0		4
5	\$10,000	\$10,000	\$0	481 FROM SEWER FUND	\$0	\$0		5
6	\$0	\$0	\$0	480 FROM GENERAL FUND	\$0	\$0		6
7	\$0	\$0	-\$180,000	920 TO SEWER FUND	\$0	\$0		7
8	\$368,821	\$389,446	\$190,200	<b>Total Resources Except Taxes to be Levied</b>	\$192,400	\$192,400		8
9								9
10								10
11	\$368,821	\$389,446		<b>TOTAL RESOURCES</b>	\$192,400	\$192,400		11
				<b>REQUIREMENTS</b>				
				<b>Capital Outlay</b>				
12	\$0	\$0	\$104,000	848.001 VEHICLE ACQUISITION-VECTOR TRUCK	\$105,000	\$105,000		12
13	\$0	\$0	\$104,000	<b>TOTAL CAPITAL OUTLAY</b>	\$105,000	\$105,000		13
14	\$0	\$0	\$0	848 VEHICLE REPLACEMENT	\$0	\$0		14
15			\$104,000	<b>TOTAL APPROPRIATED</b>	\$105,000	\$105,000		15
16			\$86,200	<b>975 UNAPPROPRIATED ENDING FUND BALANCE</b>	\$87,400	\$87,400		16
17	\$368,821	\$389,446	\$190,200	<b>TOTAL REQUIREMENTS (500.000)</b>	\$192,400	\$192,400		17

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

Water System Reserve Fund (550-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2020-2021			
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2017-2018	2018-2019						
				<b>RESOURCES</b>				
1	\$39,353	\$141,935	\$141,935	411 BEGINNING CASH BALANCE	\$79,000	\$79,000		1
2								2
3	\$733	\$1,231	\$100	414 INTEREST	\$800	\$800		3
4		\$21,327	\$21,000	470 WATER C.I. FEES (Monthly Fee) [NEW '19]	\$21,000	\$21,000		4
5	\$101,849	\$0	\$0	482 TRANSFERS WATER FUND (IN) [NEW]	\$0	\$0		5
6	\$0	\$0	\$0	483 TRANSFERS WATER FUND (OUT)	\$0	\$0		6
7	\$141,935	\$164,493	\$163,035	<b>Total Resources Except Taxes to be Levied</b>	\$100,800	\$100,800		7
8				TAXES COLLECTED IN YEAR LEVIED				8
9	\$141,935	\$164,493	\$163,035	<b>TOTAL RESOURCES</b>	\$100,800	\$100,800		9
				<b>REQUIREMENTS</b>				
10			\$100,000	805 WATER SYSTEM UPGRADE [NEW 2019]				10
				<b>RESERVE FUNDS</b>				
11	\$0	\$0		802 FUTURE SYSTEMS (Water C.I. Fee)				11
12	\$0	\$164,493	\$100,000	<b>TOTAL APPROPRIATED</b>	\$0	\$0		12
13	\$141,935	\$0	\$63,035	<b>975 UNAPPROPRIATED ENDING FUND BALANCE</b>	\$100,800	\$100,800		13



**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

Housing Rehabilitation Fund (600-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2020-2021			
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2017-2018	2018-2019						
				<b>RESOURCES</b>				
1	\$202,519	\$206,496	\$206,649	411 BEGINNING CASH BALANCE	\$212,771	\$212,771		1
2	\$3,977	\$6,275	\$4,200	414 INTEREST	\$2,500	\$2,500		2
3				<b>TRANSFERS FROM OTHER FUNDS</b>				3
4								4
5								5
6	\$206,496	\$212,771	\$210,849	<b>Total Resources Except Taxes to be Levied</b>	\$215,271	\$215,271		6
	\$0			TAXES NECESSARY TO BALANCE				
7				TAXES COLLECTED IN YEAR LEVIED				7
8	\$206,496	\$212,771	\$210,849	<b>TOTAL RESOURCES</b>	\$215,271	\$215,271		8
				<b>TRANSFER</b>				
9	\$0	\$0	\$0	905 TO BUILDING & EQUIPMENT	\$0	\$0		9
10	\$0	\$0	\$0	908 TO COMMUNITY PROJECTS FUND	\$0	\$0		10
11	\$0	\$0	\$0	909 TO STREET FUND	\$0	\$0		11
12	\$0	\$212,771	\$0	<b>TOTAL APPROPRIATED</b>	\$0	\$0		12
13			\$210,849	<b>975 UNAPPROPRIATED ENDING FUND BALANCE</b>	\$215,271	\$215,271		13
14	\$206,496	\$212,771	\$210,849	<b>TOTAL REQUIREMENTS (600.000)</b>	\$215,271	\$215,271		14

FORM  
LB-10

**SPECIAL FUND**  
**RESOURCES AND REQUIREMENTS**  
Water SDC Reserve Fund (700-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2020-2021			
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2017-2018	2018-2019						
				<b>RESOURCES</b>				
1	\$48,640	\$64,316	\$64,300	411 BEGINNING CASH BALANCE	\$34,300	\$34,300		1
2	\$816	\$1,251	\$800	414 INTEREST	\$300	\$300		2
3	\$14,860	\$13,814	\$32,000	455 SYSTEMS DEVELOPMENT CHARGES	\$10,000	\$10,000		3
4	\$64,316	\$79,381	\$97,100	<b>Total Resources Except Taxes to be Levied</b>	\$44,600	\$44,600		4
5				TAXES COLLECTED IN YEAR LEVIED				5
6	\$64,316	\$79,381	\$97,100	<b>TOTAL RESOURCES</b>	\$44,600	\$44,600		6
				<b>REQUIREMENTS</b>				
				<b>CAPITAL OUTLAY</b>				
7	\$0	\$0	\$45,000	802 WATER SYSTEM UPGRADES	\$0	\$0		7
8	\$0	\$0	\$45,000	<b>TOTAL CAPITAL OUTLAY</b>	\$0	\$0		8
				<b>TRANSFERS</b>				
9	\$0	\$0						9
10	\$0	\$0	\$45,000	<b>TOTAL APPROPRIATED</b>	\$0	\$0		10
11	\$64,316	\$79,381	\$52,100	<b>975 UNAPPROPRIATED ENDING FUND BAL</b>	\$44,600	\$44,600		11
12	\$64,316	\$79,381	\$97,100	<b>TOTAL REQUIREMENTS</b>	\$44,600	\$44,600		12

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

Sewer SDC Reserve Fund (720-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2020-2021			
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2017-2018	2018-2019						
				<b>RESOURCES</b>				
1	\$313,553	\$355,910	\$355,910	411 BEGINNING CASH BALANCE	\$386,175	\$386,175		1
2	\$5,721	\$9,109	\$5,000	414 INTEREST	\$4,500	\$4,500		2
3	\$36,636	\$21,156	\$35,000	455 SYSTEMS DEVELOPMENT CHARGES	\$25,000	\$25,000		3
4								4
				<b>TRANSFERS</b>				
5								5
6	\$355,910	\$386,175	\$395,910	<b>Total Resources Except Taxes to be Levied</b>	\$415,675	\$415,675		6
				TAXES NECESSARY TO BALANCE				
7				TAXES COLLECTED IN YEAR LEVIED				7
8	\$355,910	\$386,175	\$395,910	<b>TOTAL RESOURCES</b>				8
				<b>RESERVE</b>				
9		\$0	\$150,000	500 EMERGENCY PROJECT [New]	\$180,000	\$180,000		9
10								10
				<b>TRANSFER</b>				
11	\$0	\$0	\$0	TO SEWER CONSTRUCTION	\$0	\$0		11
12	\$0	\$386,175	\$150,000	<b>TOTAL APPROPRIATED</b>	\$180,000	\$180,000		12
13			\$245,910	<b>975 UNAPPROPRIATED ENDING FUND BALANCE</b>	\$235,675	\$235,675		13
14	\$355,910	\$386,175	\$395,910	<b>TOTAL REQUIREMENTS (720.000)</b>	\$415,675	\$415,675		14

**FORM  
LB-10**

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2020-2021			
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2017-2018	2018-2019						
				<b>RESOURCES</b>				
1	\$67,477	\$82,608	\$82,600	411 BEGINNING CASH BALANCE	\$94,505	\$94,505		1
2	\$1,158	\$1,860	\$1,000	414 INTEREST	\$800	\$800		2
3	\$13,973	\$10,037	\$15,000	455 STORMWATER SDC's	\$9,200	\$9,200		3
4								4
				<b>TRANSFERS</b>				
5								5
6	\$82,608	\$94,505	\$98,600	<b>Total Resources Except Taxes to be Levied</b>	\$104,505	\$104,505		6
7				TAXES COLLECTED IN YEAR LEVIED				7
8	\$82,608	\$94,505	\$98,600	<b>TOTAL RESOURCES</b>	\$104,505	\$104,505		8
9								9
				<b>REQUIREMENTS</b>				
				<b>MATERIAL &amp; SERVICES</b>				
10								10
				<b>CAPITAL OUTLAY</b>				
11								11
				<b>TRANSFER</b>				
12								12
13	\$0	\$0	\$0	<b>TOTAL APPROPRIATED</b>	\$0	\$0		13
14			\$98,600	<b>975 UNAPPROPRIATED ENDING FUND BAL.</b>	\$104,505	\$104,505		14
15	\$82,608	\$94,505	\$98,600	<b>TOTAL REQUIREMENTS (730.000)</b>	\$104,505	\$104,505		15

**FORM  
LB-10**

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2020-2021			
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2017-2018	2018-2019						
				<b>RESOURCES</b>				
1	\$42,596	\$46,256	\$46,250	411 BEGINNING CASH BALANCE	\$50,540	\$50,540		1
2	\$780	\$1,242	\$500	414 INTEREST	\$650	\$650		2
3	\$1,080	\$1,242	\$0	456 MISCELLANEOUS/DONATIONS	\$0	\$0		3
4				<b>TRANSFERS</b>				4
5	\$1,800	\$1,800	\$1,800	485 FROM STREET FUND	\$1,800	\$1,800		5
6								6
7	\$46,256	\$50,540	\$48,550	<b>Total Resources Except Taxes to be Levied</b>	\$52,990	\$52,990		7
8				TAXES COLLECTED IN YEAR LEVIED				8
9	\$46,256	\$50,540	\$48,550	<b>TOTAL RESOURCES</b>	\$52,990	\$52,990		9
10				<b>REQUIREMENTS</b>				10
				<b>CAPITAL OUTLAY</b>				
11	\$0	\$0	\$0	SIDEWALKS/PATHS	\$0	\$0		11
12			0	<b>TOTAL EXPENDITURES</b>	\$0	\$0		12
13			\$48,550	975 UNAPPROPRIATED ENDING FUND BALANCE	\$52,990	\$52,990		13
14	\$46,256	\$50,540	\$48,550	<b>TOTAL REQUIREMENTS</b>	\$52,990	\$52,990		14

**FORM  
LB-10**

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2020-2021			
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2017-2018	2018-2019						
				<b>RESOURCES</b>				
1	\$6,032	\$7,151	\$7,150	411 BEGINNING CASH BALANCE	\$7,337	\$7,337		1
2	\$119	\$186	\$100	414 INTEREST	\$75	\$75		2
3		\$0	\$0	TRANSFERS FROM GENERAL FUND	\$0	\$0		3
4	\$1,000	\$0	\$0	416 STATE LIBRARY GRANT	\$0	\$0		4
5		\$0	\$0	417 DONATIONS	\$0	\$0		5
6		\$0	\$0	418 MISCELLANEOUS/GRANTS	\$0	\$0		6
7	\$7,151	\$7,337	\$7,250	<b>Total Resources Except Taxes to be Levied</b>	\$7,412	\$7,412		7
8	\$7,151	\$7,337	\$7,250	<b>TOTAL RESOURCES</b>	\$7,412	\$7,412		8
9								9
				<b>REQUIREMENTS</b>				
				<b>MATERIALS &amp; SERVICES</b>				
10	\$0	\$0	\$0	GRANTS, EARMARKS OR OTHER	\$0	\$0		10
11								11
				<b>TRANSFER</b>				
12								12
13	\$0	\$0	\$0	<b>TOTAL APPROPRIATED</b>	\$0	\$0		13
14			\$7,250	<b>975 UNAPPROPRIATED ENDING FUND BAL</b>	\$7,412	\$7,412		14
15	\$7,151	\$7,337	\$7,250	<b>TOTAL REQUIREMENTS (800.000)</b>	\$7,412	\$7,412		15

**FORM  
LB-10**

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2020-2021			
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2017-2018	2018-2019						
				<b>RESOURCES</b>				
1	\$78,778	\$8,226	\$78,776	411 BEGINNING CASH BALANCE	\$8,226	\$8,226		1
2	\$0	\$0	\$750	451 LOT SALES	\$600	\$600		2
3	\$0	\$0	\$0	414 INTEREST	\$0	\$0		3
4	\$0	\$0	\$0	458 DONATIONS	\$0	\$0		4
5	\$0	\$0	\$0	TRANSFERS FROM OTHER FUNDS	\$0	\$0		5
6	\$0	\$0	\$8,976	<b>Total Resources Except Taxes to be Levied</b>	\$8,826	\$8,826		6
7								7
8	\$78,778	\$8,226	\$79,526	<b>TOTAL RESOURCES</b>	\$8,826	\$8,826		8
9								9
				<b>REQUIREMENTS</b>				
				<b>CAPITAL OUTLAY</b>				
10								10
			\$70,550	<b>TRANSFERS (Out)</b>	\$0	\$0		
11								11
12	\$0	\$0	\$0	<b>TOTAL APPROPRIATED</b>	\$0	\$0		12
13			\$8,976	<b>975 UNAPPROPRIATED ENDING FUND BALANCE</b>	\$8,826	\$8,826		13
14	\$78,778	\$8,226	\$8,976	<b>TOTAL REQUIREMENTS (850.000)</b>	\$8,826	\$8,826		14

**FORM  
LB-10**

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2020-2021			
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2017-2018	2018-2019						
				<b>RESOURCES</b>				
1	\$4,177	\$3,416	\$2,360	411 BEGINNING CASH BALANCE	\$2,095	\$2,095		1
2	\$2,160	\$1,534	\$1,550	415 TRANSIENT ROOM TAX	\$1,000	\$1,000		2
3	\$119	\$186	\$25	414 INTEREST	\$25	\$25		3
4	\$0	\$0	\$0	TRANSFERS FROM OTHER FUNDS	\$0	\$0		4
5	\$6,456	\$5,136	\$3,935	<b>Total Resources Except Taxes to be Levied</b>	\$3,120	\$3,120		5
6	\$6,456	\$5,136	\$3,935	<b>TOTAL RESOURCES</b>	\$3,120	\$3,120		6
7								7
				<b>REQUIREMENTS</b>				
8	\$3,040	\$3,041	\$2,835	650 DISBURSEMENT [New 2017]	\$2,250	\$2,250		8
9				<b>TRANSFER</b>				9
10	\$3,416	\$3,041	\$2,835	<b>TOTAL APPROPRIATED</b>	\$2,250	\$2,250		10
11			\$1,100	<b>975 UNAPPROPRIATED ENDING FUND BALANCE</b>	\$870	\$870		11
12	\$3,416	\$2,095	\$3,935	<b>TOTAL REQUIREMENTS</b>	\$3,120	\$3,120		12



**FORM  
LB-10**

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2020-2021			
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2017-2018	2018-2019						
				<b>RESOURCES</b>				
1				411 BEGINNING CASH BALANCE				1
2				414 INTEREST				2
3				<b>Total Resources Except Taxes to be Levied</b>				3
4				<b>TOTAL RESOURCES</b>				4
				<b>REQUIREMENTS</b>				
				<b>MATERIAL &amp; SERVICES</b>				
5				<i>Transfers</i>				5
6				480 TO GENERAL FUND				6
7				905 TO BUILDINGS & EQUIPMENT				7
				<b>CAPITAL OUTLAY</b>				
8				803 CONSTRUCTION				8
9				LAND ACQUISITION				9
10				<b>TOTAL APPROPRIATED</b>				10
11				<b>UNAPPROPRIATED ENDING FUND BALANCE</b>				11
12				<b>TOTAL REQUIREMENTS</b>				12

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

Land Acquisition Fund (911-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2020-2021			
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2017-2018	2018-2019						
				<b>RESOURCES</b>				
1	\$9,972	\$9,985	\$9,985	411 BEGINNING CASH BALANCE	\$9,985	\$9,985		1
2			\$0	413 PRIOR TAXES	\$0	\$0		2
3	\$13	\$0	\$200	414 INTEREST	\$10	\$10		3
4								4
5								5
6	\$9,985	\$9,985	\$10,185	<b>Total Resources Except Taxes to be Levied</b>	\$9,995	\$9,995		6
7								7
8	\$9,985	\$9,985	\$10,185	<b>TOTAL RESOURCES</b>	\$9,995	\$9,995		8
9								9
				<b>REQUIREMENTS</b>				
				<b>MATERIAL &amp; SERVICES</b>				
10	\$0	\$0		APPRAISAL FEES & CLOSING COSTS				10
11								11
				<b>CAPITAL OUTLAY</b>				
12		\$0	\$8,500	882 LAND ACQUISITION ▲	\$9,995	\$9,995		12
				<b>TRANSFER</b>				
13								13
14	\$0	\$0	\$8,500	<b>TOTAL APPROPRIATED</b>	\$9,995	\$9,995		14
15			\$1,685	<b>975 UNAPPROPRIATED ENDING FUND BALANCE</b>	\$0	\$0		15
16	\$9,985	\$9,985	\$10,185	<b>TOTAL REQUIREMENTS (911.000)</b>	\$9,995	\$9,995		16

**FORM  
LB-10**

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



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2020-2021			
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2017-2018	2018-2019						
				<b>Resources</b>				
1	\$204,589	\$191,424	\$191,400	411 BEGINNING CASH BALANCE	\$134,975	\$134,975		1
2	\$4,274	\$6,764	\$3,200	414 INTEREST	\$2,400	\$2,400		2
3								3
				<b>TRANSFERS FROM OTHER FUNDS</b>				
4	\$0	\$0	\$0	482 FROM WATER FUND	\$0	\$0		4
5	\$0	\$0	\$0	481 FROM SEWER	\$0	\$0		5
6	\$0	\$0	\$0	480 FROM GENERAL FUND	\$0	\$0		6
7	\$208,863	\$198,188	\$194,600	<b>Total Resources Except Taxes to be Levied</b>	\$137,375	\$137,375		7
8								8
9								9
10	\$208,863	\$198,188	\$194,600	<b>TOTAL RESOURCES</b>	\$137,375	\$137,375		10
11								11
				<b>REQUIREMENTS</b>				
				<b>Materials &amp; Services</b>				
12								12
13	\$6,644	\$27,528	\$20,000	639 MISC. BEAUTIFICATION ▲	\$20,000	\$20,000		13
14				<b>TOTAL MATERIALS &amp; SERVICES</b>	\$20,000	\$20,000		14
				<b>Capital Outlay</b>				
15	\$8,795	\$4,750	\$20,000	812 BUILDING REPAIR - CITY HALL	\$35,000	\$35,000		15
16	\$400	\$125	\$8,500	806.002 TREE CITY USA SUPPORT	\$8,500	\$8,500		16
17	\$1,600	\$2,810	\$5,000	679 I.G. REQUESTS & CONTRIBUTIONS	\$5,000	\$5,000		17
18		\$7,685	\$33,500	<b>TOTAL CAPITAL OUTLAY</b>	\$48,500	\$48,500		18
19	\$17,439	\$35,213	\$53,500	<b>TOTAL APPROPRIATED</b>	\$68,500	\$68,500		19
20	\$191,424	\$162,975	\$141,100	<b>975 UNAPPROPRIATED ENDING FUND BALANCE</b>	\$68,875	\$68,875		20
21	\$191,424	\$162,975	\$194,600	<b>TOTAL REQUIREMENTS (916.000)</b>	\$137,375	\$137,375		21

**FORM LB-1**

**NOTICE OF BUDGET HEARING**

A public meeting of the City of Brownville will be held on **May 26<sup>th</sup>, 2020 at 7:00 pm via teleconference. Visit, <https://www.ci.brownville.or.us/citycouncil/page/teleconference-participation-instructions-attend-public-meetings>, to attend.** The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1<sup>st</sup>, 2020 as approved by the Brownville Budget Committee. A summary of the budget is presented below. *A copy of the budget may be inspected or obtained at City Hall - 255 N. Main Street, between the hours of 8:30 a.m. & 4:30 p.m.* This budget is for an  annual  biennial budget period. This budget was prepared on a basis of accounting that is  the same as  different than used the preceding year.

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

<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	Actual Amount 2018-2019	Adopted Budget This Year 2019-2020	Approved Budget Next Year 2020-21
Beginning Fund Balance	\$4,804,524	\$4,207,815	\$4,465,109
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	\$79,785	\$228,000	\$190,200
Federal, State and All Other Grants, Gifts, Allocations and Donations	\$2,000	\$2,000	\$1,000
Revenue from Bonds and Other Debt	\$264,983	\$133,810	\$156,852
Interfund Transfers / Internal Service Reimbursements	\$11,800	\$252,350	\$151,800
All Other Resources Except Property Taxes	\$984,302	\$860,080	\$892,190
Property Taxes Estimated to be Received	\$713,436	\$720,105	\$759,264
<b>Total Resources</b>	<b>\$6,860,830</b>	<b>\$6,404,160</b>	<b>\$6,616,415</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Personnel Services	\$792,738	\$941,940	\$1,082,585
Materials and Services	\$715,358	\$1,169,775	\$1,167,110
Capital Outlay	\$452,192	\$1,524,185	\$1,827,350
Debt Service	\$354,421	\$365,680	\$351,852
Interfund Transfers	\$151,800	\$252,350	\$151,800
Contingencies	\$59,085	\$286,350	\$406,000
Special Payments	\$0	\$39,250	\$59,995
Unappropriated Ending Balance and Reserved for Future Expenditure	\$4,335,236	\$1,824,630	\$1,569,723
<b>Total Requirements</b>	<b>\$6,860,830</b>	<b>\$6,404,160</b>	<b>\$6,616,415</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *</b>			
Name of Organizational Unit or Program FTE for that unit or program			
<b>General: Administration</b>	\$172,436	\$182,460	\$210,450
FTE	3.00	3.00	3.00
<b>General: Parks, Rec &amp; Cemetery</b>	\$13,421	\$24,100	\$27,625
FTE	2.00	2.00	2.20
<b>General: Library</b>	\$67,194	\$80,680	\$92,650
FTE	1.50	1.50	1.50
<b>General: Law Enforcement</b>	\$28,634	\$36,800	\$42,320
FTE	0.20	0.20	0.20
<b>General: Operations</b>	\$95,805	\$101,000	\$115,900
FTE	2.50	2.50	2.50
<b>Water: Administration</b>	\$116,998	\$140,500	\$161,600
FTE	2.00	2.00	2.00
<b>Water: Operations</b>	\$52,990	\$75,600	\$86,300
FTE	2.00	2.00	2.30
<b>Sewer: Administration</b>	\$101,746	\$120,200	\$138,240
FTE	1.00	1.00	1.00
<b>Sewer: Operations</b>	\$35,603	\$56,200	\$64,150
FTE	1.00	1.00	1.30
<b>Street</b>	\$107,911	\$124,400	\$143,350
FTE	1.00	1.00	1.20
<b>Total Requirements</b>	<b>\$792,738</b>	<b>\$941,940</b>	<b>\$1,082,585</b>
<b>Total FTE</b>	<b>Five (5) Full-Time (FTE), Six (6) Part-Time (PTE), Three (3) Seasonal.</b>		

<b>PROPERTY TAX LEVIES</b>			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit \$6.9597 per \$1,000)	6.9597	6.9597	6.9597
Local Option Levy	0	0	0
Levy For General Obligation Bonds	\$176,953	\$133,810	\$91,158

<b>STATEMENT OF INDEBTEDNESS</b>		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$6,147,166	
Other Bonds	\$0	
Other Borrowings	\$0	
<b>Total</b>	<b>\$6,147,166</b>	