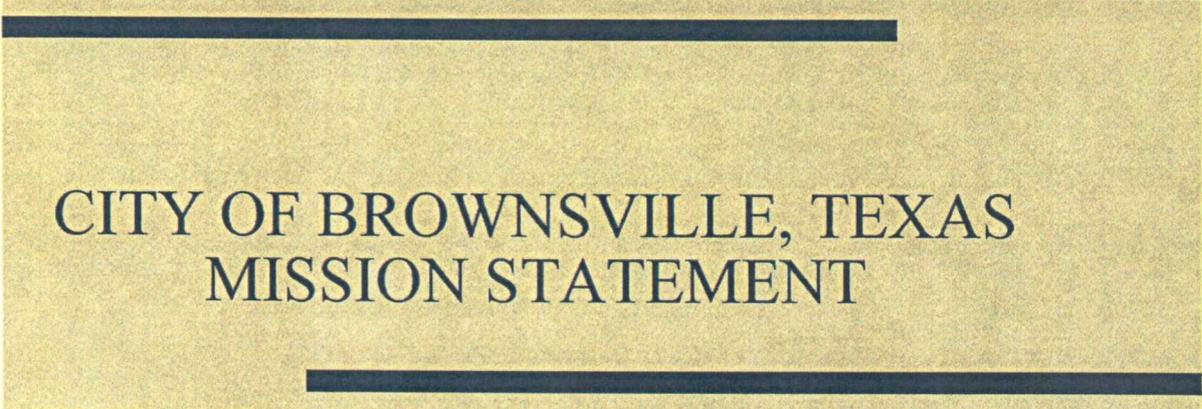


# SUMMARY INFORMATION

SUMMARY INFORMATION



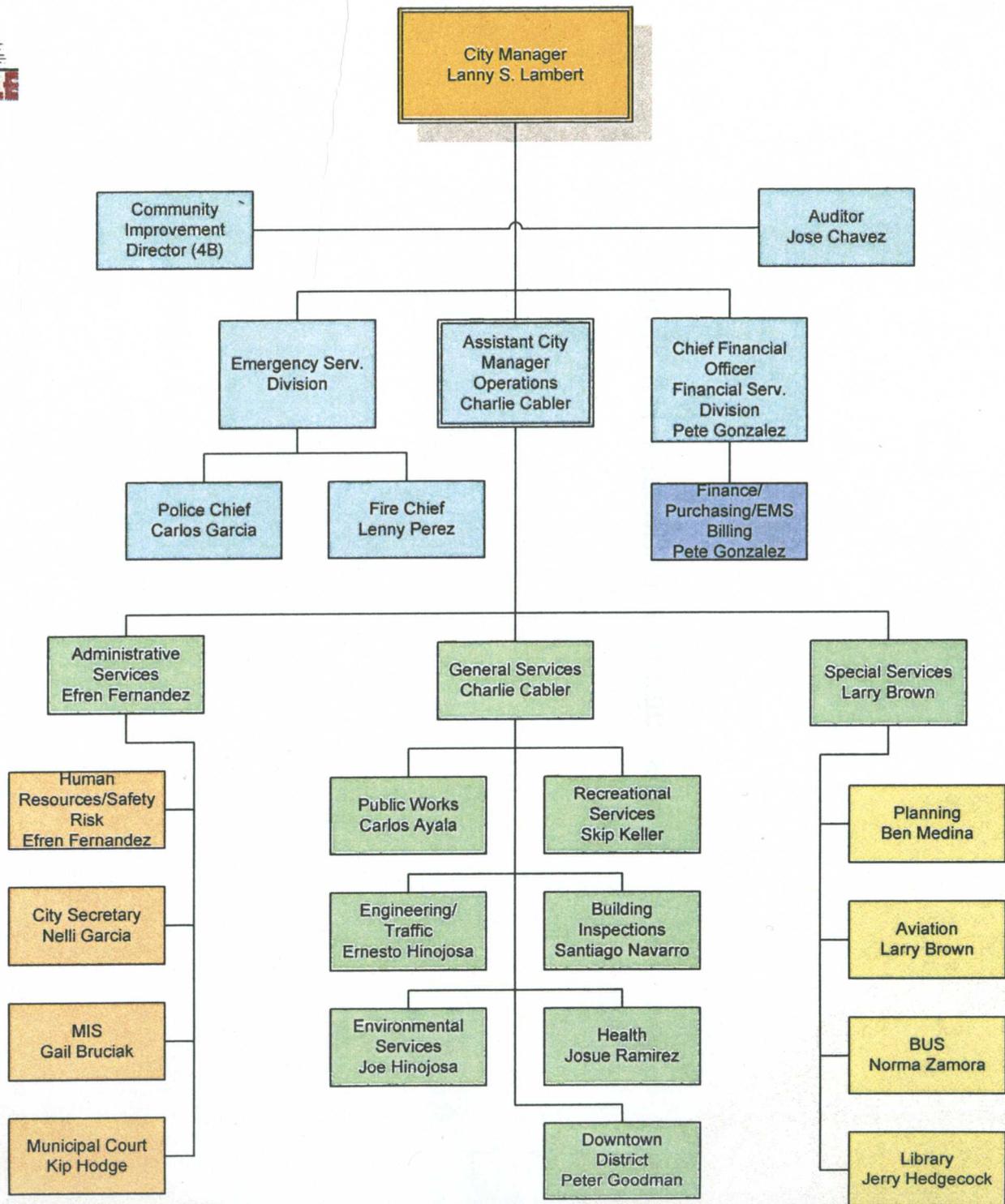
CITY OF BROWNSVILLE, TEXAS  
MISSION STATEMENT

**“To earn and maintain  
public trust by providing  
customers efficient and  
quality municipal services  
with courtesy and concern”**

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**FY 2003  
Organizational  
Chart**



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RESOLUTION NO. 2002- 053

A RESOLUTION OF THE CITY COMMISSION OF THE  
CITY OF BROWNSVILLE, TEXAS ADOPTING THE FISCAL YEAR  
2003 ANNUAL BUDGET AND RESOLVING  
OTHER MATTERS THEREOF

WHEREAS, in accordance with the City Charter of the City of Brownsville, Texas, and the budgetary laws of the state of Texas governing home rules cities, the city manager has hereby submitted to the City Commission the fiscal year 2003 annual budget; and

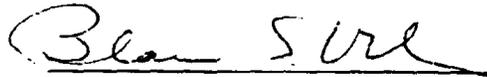
WHEREAS, all prerequisites heretofore required by law have been met and said annual budget must be formally adopted by the City Commission.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF BROWNSVILLE, TEXAS:

SECTION 1. That the fiscal year 2003 annual budget as prepared and submitted to the city commission be and is hereby adopted.

SECTION 2. That operation under the aforementioned budget shall take effect on October 1, 2002 and shall continue through September 30, 2003.

ADOPTED BY THE CITY COMMISSION OF THE CITY OF BROWNSVILLE, TEXAS AT A MEETING THEREOF HELD ON MONDAY, SEPTEMBER 16, 2002.

  
BLANCA S. VELA  
MAYOR

ATTEST:

  
INELDA T. GARCIA  
CITY SECRETARY

RESOLUTION NO. 2002-058

A RESOLUTION OF THE CITY COMMISSION OF THE  
CITY OF BROWNSVILLE, TEXAS ADOPTING THE CORRECTED FISCAL YEAR  
2003 ANNUAL BUDGET AND RESOLVING  
OTHER MATTERS THEREOF

WHEREAS, in accordance with the City Charter of the City of Brownsville, Texas, and the budgetary laws of the state of Texas governing home rules cities, the city manager has hereby submitted to the City Commission the fiscal year 2003 annual budget; and

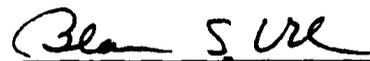
WHEREAS, all prerequisites heretofore required by law have been met and said annual budget must be formally adopted by the City Commission.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF BROWNSVILLE, TEXAS:

SECTION 1. That the corrected fiscal year 2003 annual budget as prepared and submitted to the city commission be and is hereby adopted.

SECTION 2. That operation under the aforementioned budget shall take effect on October 1, 2002 and shall continue through September 30, 2003.

ADOPTED BY THE CITY COMMISSION OF THE CITY OF BROWNSVILLE, TEXAS AT A MEETING THEREOF HELD ON FRIDAY, SEPTEMBER 27, 2002.

  
\_\_\_\_\_  
BLANCA S. VELA  
MAYOR

ATTEST:

  
\_\_\_\_\_  
INELDA T. GARCIA  
CITY SECRETARY

AN ORDINANCE LEVYING AD VALOREM TAXES FOR THE YEAR 2002 FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF BROWNSVILLE, TEXAS FOR THE FISCAL YEAR 2003, PROVIDING FOR THE INTEREST AND SINKING FUND FOR THE FISCAL YEAR 2003 FOR THE CITY OF BROWNSVILLE, TEXAS, BONDS AS FOLLOWS:

<u>Bond Series</u>	<u>Dated</u>
Public Improvement & Refunding Bonds, Series 1986	August 28, 1986
General Obligation Refunding Bonds, Series 1993	July 1, 1993
General Obligation Bonds, Series 1993	July 1, 1993
General Obligation Bonds, Series 1994	December 29, 1994
Combination Tax & Revenue Certificates Of Obligation, Series 1994	December 29, 1994
General Obligation Public Improvement Bonds Series 1997	February 15, 1997
Combination Tax and Revenue Certificates of Obligation, Series 1997-A	February 15, 1997
Combination Tax and Airport Revenues Certificates of Obligation, Series 1997-B	February 15, 1997
Certificates of Obligation, Series 1998	May 1, 1998
General Obligation & Refunding Bonds, Series 1998	May 1, 1998
Certificates of Obligation, Series 1999-A	July 15, 1999
Combination Tax and Airport Revenue Certificates of Obligation, Series 1999-B	July 15, 1999
Certificates of Obligation Series 2000-A	April 15, 2000
General Obligation Refunding Bonds Series 2000-B	April 15, 2000
Certificates of Obligation, Series 2001	April 1, 2001
General Obligation Public Improvement Bonds Series 2002	April 1, 2002

And apportioning each levy the specific purpose; providing for discounts in the payment of said taxes; providing that all receipts of the city not apportioned by this ordinance or general law shall be payable into the general fund and repealing all ordinance or parts or ordinance in conflict herewith.

WHEREAS, Pete Gonzalez, finance director for the City of Brownsville, Texas, has complied with Article 26.04 of the Texas Tax Code in the submission of the tax roll to the City Commission; and

WHEREAS, under Section 26.04 of the Texas Tax Code, Pete Gonzalez, has calculated the maintenance and operation rate for 2002 to be .300726/\$100, by using the statutory method so required under Article 26.04 of the Texas Tax Code; and

WHEREAS, Pete Gonzalez, has calculated the interest and sinking fund rate for 2002 as (\$.379274/\$100) using the formula set out under Section 26.04 of the Tax Code; and

WHEREAS, Pete Gonzalez, as finance director upon complying with Section 26.04 of the Texas Tax Code has totaled the calculated maintenance and operation rate for 2002 (.300726/\$100) plus the calculated interest and sinking Fund rate for 2002 (\$.379274/ \$100) to be a total of \$.6800/\$100; and

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

Section 1. That there is hereby levied for the year 2002, and there shall be collected for the use and support of the municipal government of the City of Brownsville, Texas, and provide interest and sinking fund for bonds of the City of Brownsville, Texas, for the fiscal year 2003 upon all property, real, personal and mixed, defined and described in Section 2 of Article III of the Charter of the City of Brownsville, Texas, a tax of \$.6800 on each one hundred (\$100.00) dollars assessed valuation of said property, being an increase in total tax revenues of 5.60 %, said tax being so levied and apportioned to the support purpose hereinafter set forth, to-wit:

(1) For the maintenance and support for the fiscal year 2003 of the general government (General Fund) of the City of Brownsville, Texas, \$.300726 on each one hundred (\$100.00) dollars assessed valuation of said property.

(2) For the payment of principal and interest to be deposited in the interest and sinking fund for services of the requirements for the fiscal year 2003 of the City of Brownsville, Texas, \$.379274 on each one hundred (\$100.00) dollars assessed valuation said property.

Section 2. All of said taxes hereby levied shall be payable and become due as provided in the City Charter, provided however, that discounts shall be allowed on the full amount of said taxes hereby levied when paid, if paid as follows:

Three (3%) percent discount during October, 2002  
Two (2%) percent discount during November, 2002  
One (1%) percent discount during December, 2002

Section 3. That all receipts for the City not specifically apportioned by this Ordinance or the Charter of the City of Brownsville, Texas, or general laws of the State of

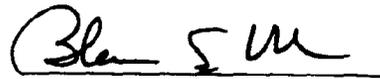
Texas applicable to home rule cities, are hereby made payable to the General Fund of the City.

Section 4. That all Ordinances or parts of ordinances in any manner in conflict with the Ordinance are hereby repealed.

Section 5. That this Ordinance shall take effect and be in force from and after its passage and publications as provided by the Charter of the City of Brownsville, Texas.

INTRODUCED AND PASSED on the first reading on this the 16th day of September, 2002.

Passed on the second and final reading and approved on this the 17th day of September, 2002.

  
\_\_\_\_\_  
BLANCA S. VELA  
MAYOR

ATTEST:

  
\_\_\_\_\_  
INELDA T. GARCIA  
CITY SECRETARY



## **CITY OF BROWNSVILLE, TEXAS BUDGET POLICIES AND BUDGET PROCESS**

Preparation and administration of the City's budget is one of the most important activities of the City's operation. The budget process is designed to identify and plan the functions, activities and accomplishments of the City as well as plan for its financial needs.

Budgets are adopted on a basis consistent with generally accepted accounting principles for the governmental funds. Budgets for the enterprise funds exclude depreciation as a budgeted expense. Annual appropriated budgets are adopted for the general fund and the following additional funds:

**Special Revenue Funds:**

- Community Development
- Convention and Tourism
- Landfill Tipping Fee Increase

**Debt Service Funds:**

- General Bonded Debt Service
- General Non-Bonded Debt Service
- Streetscape Assessment

**Enterprise Funds:**

- Airport and Business-Industrial Parks
- Bridge
- Parking Revenue
- Public Transit
- Brownsville Golf Center

The City follows these procedures in establishing the budgetary data reflected in this budget document.

- As required by the Charter of the City, the city manager submits to the City Commission the proposed executive budgets for the fiscal year prior to the beginning of each fiscal year.
- Public hearings are conducted to obtain taxpayer comments.
- The original annual appropriated budgets are adopted by resolution by the City Commission prior to the beginning of the fiscal year as required by state law.
- The city manager or the finance director are authorized to transfer budgeted amounts between departments within any fund; however, the City Commission must approve any revisions that alter the overall fund total of appropriated expenditures of any fund.

<p><b>CITY OF BROWNSVILLE, TEXAS</b>  <b>2002 PLANNING CALENDAR TO CERTIFY THE 2002 TAX ROLL</b>  <b>AND TO ADOPT THE FISCAL YEAR 2003 BUDGET</b></p>
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<u>DATE</u>	<u>ACTION REQUIRED</u>
May 31	Finance Director distributes information packets, including budget forms, instructions to department directors, computerized personnel schedules that show those employees that were on the May 24, 2002 payday, and CDs prepared by MIS with instructions for keying line-item expenditures or revenues.
June 24	Complete budget documents are due at the office of the Finance Director.
July 1	Finance Director prepares revenue estimates, and prepares budget allocations for community projects.
July 3-9	The City Manager and the Finance Director schedule budget meetings with various Department Directors.
July 15	The Cameron Chief Appraiser certifies the 2002 tax roll.
July 16	The City Secretary takes publication notice to the <i>Brownsville Herald</i> to announce a City Commission budget workshop and a regular City Commission meeting to be held on July 30th. This publication notice is to be printed on July 19th. ( T.C.G.C. § 102.0065, all hearings on budget must be published in newspaper 10 to 30 days in advance of any public hearing on budget.)
July 18	Finance Director receives certified tax roll from the Cameron Chief Appraiser.
July 23	Finance Director receives effective tax rate calculation numbers from the Cameron Chief Appraiser.
July 24	The City Secretary takes publication notice to the <i>Brownsville Herald</i> to announce a rescheduling of a previous publicized City Commission budget workshop and a regular City Commission meeting originally scheduled for July 30 <sup>th</sup> be moved to August 6 <sup>th</sup> . This publication notice is to be printed on July 26th. ( T.C.G.C. § 102.0065, all hearings on budget must be published in newspaper 10 to 30 days in advance of any public hearing on budget.)

- Aug. 6 During a workshop and regular meeting, the Finance Director presents to the City Commission the effective tax rate and roll back tax rate calculations.
- Aug. 6 At a regular meeting of the City Commission, the City Commission will acknowledge the 2002 tax roll and the Finance Director presents the tax roll calculations. The Finance Director certifies the estimated ad valorem tax collection rate for tax year 2002, and certifies the excess debt ad valorem tax collections for tax year 2002.
- Aug. 6 During a workshop and regular meeting, the Finance Director presents to the City Commission calculations of a tax increase if the proposed tax rate will exceed the rollback tax rate or 103 percent of the effective tax rate.
- Aug. 6 The City Manager and the Finance Director presents a report to the City Commission as to the initial review of all individual department budgets. (Notice to be published in *Brownsville Herald* on July 19<sup>th</sup> and republished on July 26th, 10-day notice requirement fulfilled.)
- Aug 8 The Finance Director takes publication notice to *Brownsville Herald* to publish the effective and rollback tax rates; statement and schedules; submission to the City Commission. (Notice to be published in the *Brownsville Herald* on August 12th)
- Aug. 10 The effective and roll back tax rates, as well the statement of increase/decrease, schedules and fund balances, are published in the *Brownsville Herald*.
- Aug 10 The Finance Director checks the *Brownsville Herald* to make sure that the notice of effective and rollback tax rates, statement of increase/decrease, schedules and fund balances have been published.
- Aug. 13 The City Manager and the Finance Director presents a report to the City Commission as to the initial review of all individual department budgets. (This is a continuation budget meeting that was first held on August 6<sup>th</sup>).
- Aug. 16 The Finance Director completes the first budget draft.
- Aug. 16 The City Manager and the Finance Director file the budget draft at the City Secretary's Office 30 days before September 16, 2002. (T.L.G.C. § 102.005)
- Aug. 16 72-hour notice for meeting of August 20th is posted by the City Secretary.

- Aug 20 At a regular meeting the City Commission authorizes a public hearing on a tax increase at a regular meeting to be held on September 3<sup>rd</sup>. If the 2002 proposed tax rate will exceed the rollback rate or 103 percent of the effective rate, the City takes record vote from the City Commission and schedules a public hearing for September 3<sup>rd</sup>.
- Aug. 21 The City Secretary takes to the *Brownsville Herald* a public notice announcing a public hearing for September 3<sup>rd</sup> for the proposed budget. (T.L.G.C. § 102.0065 30 to 10 days for budget notice). (Also, to comply with T.L.G.C. § 102.006 – 15 days after City Secretary has it on file.) Notice to be published in *Brownsville Herald* by August 23<sup>rd</sup>.
- Aug. 22 The Finance Director takes to the *Brownsville Herald* the proposed tax increase to notify public of public hearing at a regular meeting on September 3<sup>rd</sup>. (To be published in *Brownsville Herald* on August 26<sup>th</sup> seven days before the public hearing on September 3<sup>rd</sup>, V.T.C.A. 26.06). Check *Brownsville Herald* to see if budget notice was published this day.
- Aug. 22 The Finance Director forwards to the City's Public Information Officer the public notice of the public hearing to be held on September 3<sup>rd</sup> regarding the proposed tax increase. (To be posted on the City's television channel that will carry a 60-second notice of the public hearing at least five times a day between 7 a.m. and 9 p.m. for at least seven days.) This notice will run from August 26<sup>th</sup> through September 3<sup>rd</sup>.
- Aug. 22 The Finance Director forwards to the City's Web Author the public notice of the public hearing to be held on September 3<sup>rd</sup> regarding the proposed tax increase. (To be posted on the City's Website for at least seven days) This notice will be posted on the City's Website from August 26<sup>th</sup> through September 3<sup>rd</sup>.
- Aug. 26 "Notice of Public Hearing on Tax Increase" is published in the *Brownsville Herald*. The purpose of this notice is to notify the public of public hearing to be held on September 3<sup>rd</sup> regarding a tax increase.
- Aug. 30 The City Secretary posts a 72-hour notice for the public hearing of September 3<sup>rd</sup>.
- Sept. 3 At a regular meeting, the City Commission has the official report on the budget and holds a public hearing on a tax rate increase. Then it announces the date, time and place of the meeting at which it will vote on the tax levy (September 16<sup>th</sup> & 17<sup>th</sup>). Also, it announces a hearing to adopt the budget by resolution on September 16<sup>th</sup>. (Tax levy must be passed between 3 and 14 days later, V.T.C.A. 26.06). Notice was published in the *Brownsville Herald* on August 26<sup>th</sup> and the 7-day tax requirement notice was fulfilled).

- Sept. 4        The Finance Director takes notice to the *Brownsville Herald* on proposed budget hearing to adopt budget and approved the property tax rate on the first reading on September 16th and to approved the property tax rate on the second reading on September 17th. Notice to the *Brownsville Herald* to vote on proposed tax increase on September 16th and September 17th to be published on September 6th.
- Sept. 4        The Finance Director forwards to the City's Public Information Officer the public notice of the public hearing to be held on September 16<sup>th</sup> and September 17<sup>th</sup> regarding the vote on the proposed tax rate. (To be posted on the City's television channel that will carry a 60-second notice of the public hearing at least five times a day between 7 a.m. and 9 p.m. for at least seven days.) This notice will run from September 9<sup>th</sup> through September 17<sup>th</sup>.
- Sept. 4        The Finance Director forwards to the City's Web Author the public notice of the public hearing to be held on September 16<sup>th</sup> and September 17<sup>th</sup> regarding the vote on the proposed tax rate. (To be posted on the City's Website for at least seven days) This notice will be posted on the City's Website from September 9<sup>th</sup> through September 17<sup>th</sup>.
- Sept. 6        "Notice of Vote on Tax Rate" (2<sup>nd</sup> quarter-page notice) is published in the *Brownsville Herald* before the meeting to adopt the tax rate on September 16<sup>th</sup> and 17<sup>th</sup>. Newspaper publishes notice of hearing to adopt budget (30 to 10 days in advance T.L.G.C. § 102.0065) to be held on September 16th and also notice {see V.T.C.A. Section 26.06 (d)} of tax increase vote to be held on September 16th and September 17th.
- Sept. 13       The City Secretary will post a 72-hour notice for the public hearings of September 16th and September 17th at which time the City Commission will adopt the 2002 tax rate.
- Sept. 16       At a special meeting, the City Commission conducts a public hearing on the tax levy and budget. It also approves the budget by resolution and then approves the first reading of an ordinance that establishes the tax levy. (Notice was published in the *Brownsville Herald* on September 6th and the 10-day budget requirement notice was fulfilled for budget). Notice for tax increase was published on September 6th & V.T.C.A. Sec. 26.06 (d) & V.T.C.A. Sec. 26.06 fulfilled.
- Sept. 17       At a regular meeting, the City Commission approves the second reading of an ordinance that establishes the tax levy. The law requires that the City adopt a tax rate before the later of September 30<sup>th</sup> or the 60<sup>th</sup> day after the certified tax roll is received by the City. The City received the Chief Appraisal's certified tax roll on July 18th.

- Sept 24      The City Secretary will post a 72-hour notice for a special meeting that will be held on September 27 for the approval of a budget resolution to correct the budget resolution that was approved on September 16<sup>th</sup>.
- Sept 27      At a special meeting the City Commission approves a budget resolution to correct the budget resolution that was approved on September 16th; this budget correction includes the police collective bargaining contract wage increase and the garbage and landfill fee rate increase that will become effective October 1, 2002
- ASAP         The City's fiscal year 2003 adopted budget is filed at the City Secretary's office and at the Cameron County Clerk's office as soon as the budget books are printed.
- Oct. 1        New fiscal year begins.

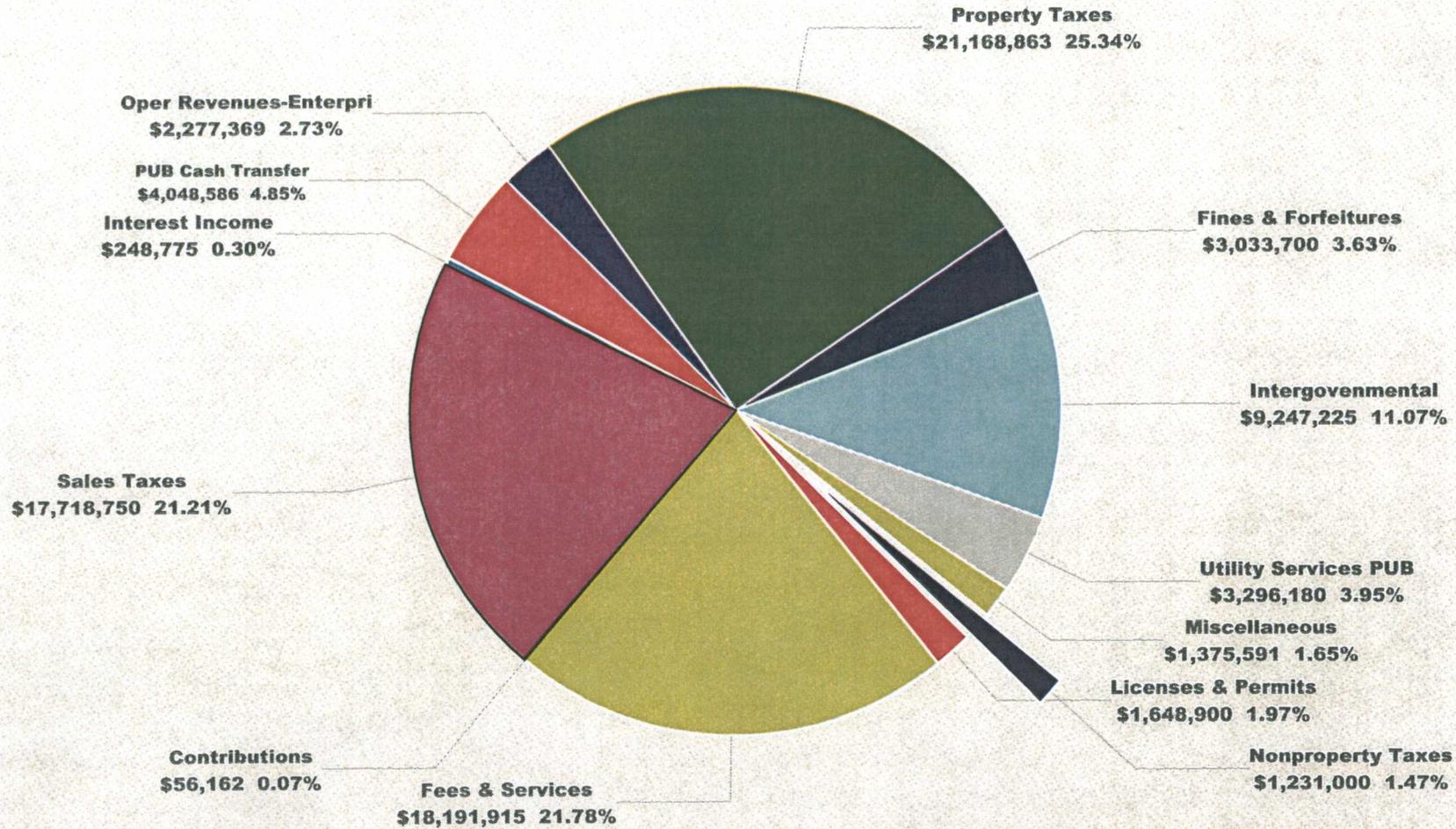


S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK
2	CITY OF BROWNSVILLE																	
3	COMBINED STATEMENT OF REVENUES, EXPENDITURES AND																	
4	CHANGES IN FUND BALANCE/EQUITY																	
5	FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2003																	
6																		
7																		
8																		
9	ENTERPRISE FUNDS									INTERNAL SERVICE FUNDS								
10	Landfill																	
11	Tipping Fee			Public			Brownsville			Employee			Workers'			Total All		
12	Increase			Transit			Golf Center			Benefit			Comp.			Funds		
13	Fund			Fund			Fund			Fund			Fund			Fund		
14																		
15	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	21,168,863
16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,718,750
17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,231,000
18	4,231,000	1,915,370	6,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18,191,915
19	0	0	0	2,035,965	0	0	0	0	0	0	0	0	0	0	0	0	0	9,247,225
20	0	0	227,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,033,700
21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,648,900
22	11,000	1,000	2,200	0	2,000	0	0	0	0	0	0	0	0	0	0	0	0	248,775
23	0	0	278,100	1,295,769	693,500	10,000	0	0	0	0	0	0	0	0	0	0	0	2,277,369
24	0	0	0	0	0	2,050,000	0	0	0	0	0	0	0	0	0	0	0	2,050,000
25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	56,162
27	0	0	0	0	400	0	0	0	0	0	0	0	0	0	0	0	0	1,375,591
28	4,242,000	1,916,370	513,900	3,331,734	695,900	2,060,000	0	0	0	0	0	0	0	0	0	0	0	78,248,250
29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,296,180
30																		
31	4,242,000	1,916,370	513,900	3,331,734	695,900	2,060,000	0	0	0	0	0	0	0	0	0	0	0	81,544,430
32																		
33																		
34																		
35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,055,168
36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34,739,312
37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	193,870
38	1,283,128	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,867,479
39	1,513,408	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,907,033
40	230,252	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,583,127
41	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,188,000
42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	419,630
43	50,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,826,984
44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,092,915
45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,000
46	0	2,559,095	442,498	4,132,120	847,576	0	0	0	0	0	0	0	0	0	0	0	0	7,981,287
47	0	0	0	18,037	0	0	0	0	0	0	0	0	0	0	0	0	0	18,037
48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49																		
50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,036,635
51	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,058,987
52	0	0	0	83,511	0	0	0	0	0	0	0	0	0	0	0	0	0	83,511
53																		
54	3,076,788	2,559,095	442,498	4,233,668	847,576	0	0	0	0	0	0	0	0	0	0	0	0	86,055,995
55																		
56																		
57	1,185,212	(642,725)	71,404	(901,934)	(151,676)	2,060,000	0	0	0	0	0	0	0	0	0	0	0	(4,511,565)
58																		
59																		
60	0	818,535	0	901,935	175,000	0	0	0	0	0	0	0	0	0	0	0	0	5,114,100
61	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,048,586 *
62	(867,560)	0	0	0	0	(2,050,000)	0	0	0	0	0	0	0	0	0	0	0	(5,114,100)
64	(867,560)	818,535	0	901,935	175,000	(2,050,000)	0	0	0	0	0	0	0	0	0	0	0	4,048,586 *
65																		
66																		
67																		
68	297,852	175,810	71,404	1	23,324	10,000	0	0	0	0	0	0	0	0	0	0	0	(462,979)
69																		
70	(5,719)	0	0	0	0	2,853	0	0	0	0	0	0	0	0	0	0	0	6,178,439
71																		
72	\$	291,933	\$	175,810	\$	71,404	\$	1	\$	23,324	\$	12,853	\$	0	\$	0	\$	5,715,460
73																		
74																		
75																		
76																		
77																		
78																		
79																		
80																		
81																		

A	B	C	D	E	F	G	H	I	J	K	L
	CITY OF BROWNSVILLE, TEXAS										
2	ALL FUNDS										
3	COMBINED STATEMENT OF REVENUES, EXPENDITURES AND										
4	CHANGES IN FUND BALANCE/EQUITY										
5	FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2003										
6											
7											
8											
9											
10									Total All	Percent	
11									Funds	of	
12	Revenues:									Total	
13	Property Taxes						\$ 21,168,863			25.96%	
14	Sales Taxes						17,718,750			21.73%	
15	Non-Property Taxes Fees & Services						1,231,000			1.51%	
16	Fees & Services						18,191,915			22.31%	
17	Intergovernmental						9,247,225			11.34%	
18	Fines & Forfeitures						3,033,700			3.72%	
19	Licenses & Permits						1,648,900			2.02%	
20	Interest Income						248,775			0.31%	
21	Operating Revenues - Enterprise Funds						2,277,369			2.79%	
22	Veterans Bridge						2,050,000			2.51%	
23	Land Sale						0			0.00%	
24	Contributions						56,162			0.07%	
25	Miscellaneous						1,375,581			1.69%	
26							78,248,250				
27	Utility Services From PUB						3,296,180			4.04%	
28											
29	Total Revenues						81,544,430			100.00%	
30											
31	EXPENDITURES:										
32	General Government						9,055,188			10.52%	
33	Public Safety						34,739,312			40.37%	
34	Public Works Debt Service						193,870			0.23%	
35	Public Works						8,867,479			10.30%	
36	Sanitation						1,907,033			2.22%	
37	Public Health						1,583,127			1.84%	
38	Housing Assistance Programs						2,188,000			2.54%	
39	Public Assistance						419,630			0.49%	
40	Culture & Recreation						4,826,984			5.61%	
41	Convention & Tourism						1,082,915			1.27%	
42	Economic Development						4,000			0.00%	
43	Operating Expenses - Enterprise Funds						7,981,287			9.27%	
44	Planning & Cap. Grant						18,037			0.02%	
45	Health Insurance Workers' Compensation						0			0.00%	
46	Debt Service:										
47	Principal						5,036,635			5.85%	
48	Interest & Fiscal Charges						8,058,987			9.36%	
49	Capital Outlay						83,511			0.10%	
50											
51	Total Expenditures						86,055,995			100.00%	
52											
53	Excess (Deficiency) of Revenues										
54	Over (Under) Expenditures						(4,511,565)				
55											
56	Other Financing Sources (Uses):										
57	Operating Transfers from Other Funds						5,114,100				
58	Transfer from Component Units - BPUB						4,048,588 *				
59	Operating Transfers to Other Funds						(5,114,100)				
60	Net Other Financing Sources (Uses)						4,048,588 *				
61											
62											
63	Excess (Deficiency) of Revenues and										
64	Other financing Sources Over (under)										
65	Expenditures and Other Financing Uses						(462,979)				
66											
67	Estimated Fund Balance, October 1, 2002						6,178,439				
68											
69	Estimated Fund Balance, September 30, 2003						\$ 5,715,460				
70											
71											
72											
73											
74											
75											
76											
77											
78	* Includes \$4,048,588 from the PUB Fund to the General Fund; PUB Fund is not shown in this schedule.										
79											

# City of Brownsville, Texas

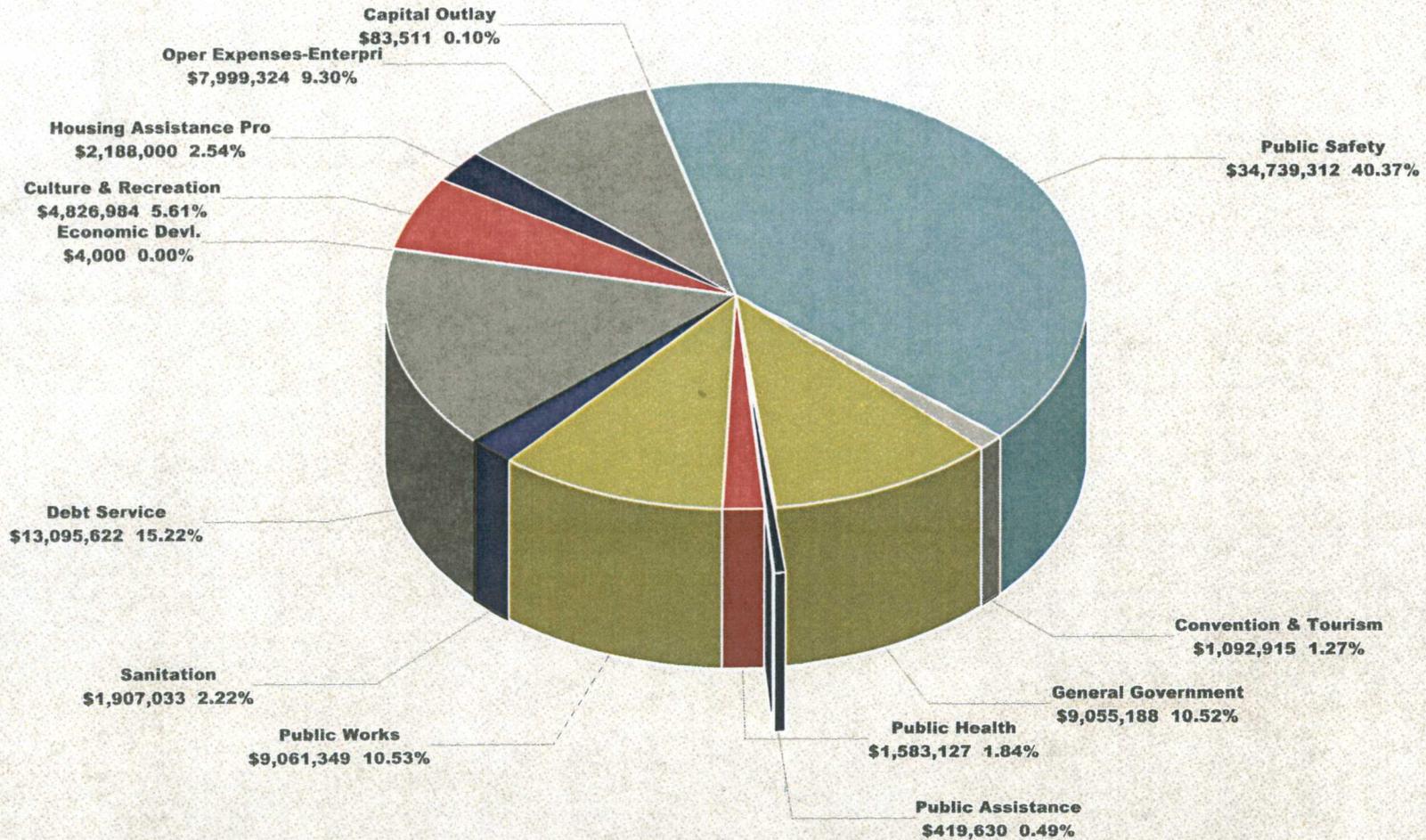
## Combined Statement of Revenues for All Governmental, Enterprise, and Internal Service Funds, Excluding Capital Projects For Fiscal Year 2003 Budget



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# City of Brownsville, Texas

## Combined Statement of Expenditures for All Governmental, Enterprise, and Internal Service Funds, Excluding Capital Projects For Fiscal Year 2003 Budget



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	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	CITY OF BROWNSVILLE, TEXAS													
2	FISCAL YEAR 2002 AND FISCAL YEAR 2003													
3	ANNUAL REVENUE BUDGETS (EXCLUDES INTERFUND TRANSFERS)													
4	INCLUDES BPUB'S CASH TRANSFER													
5														
6														Over
7														(Under)
8						Fiscal	Percentage	Fiscal	Percentage					Fiscal Year
9	FUNDS					Year 2002	of Total	Year 2003	of Total					2002
10						Budget	Budget	Budget	Budget					Budget
11	General Fund					52,508,846	62.83%	53,678,363	62.71%					1,169,517
12														
13	Convention & Tourism Fund					1,224,000	1.46%	1,191,500	1.39%					(32,500)
14														
15	Community Development Fund					5,897,000	7.06%	5,782,000	6.76%					(115,000)
16														
17	General Non Bonded Debt Service Fund					87,862	0.11%	57,162	0.07%					(30,700)
18														
19	Debt Service Fund					11,254,000	13.47%	11,864,062	13.86%					610,062
20														
21	Property Assessment Fund					150	0.00%	0	0.00%					(150)
22														
23	Streetscape Fund					531,882	0.64%	260,025	0.30%					(271,857)
24														
25	Landfill Tipping Fee Increase Fund					3,709,200	4.44%	4,242,000	4.96%					532,800
26														
27	Airport Fund					2,295,339	2.75%	1,916,370	2.24%					(378,969)
28														
29	Bridge Fund					1,700,000	2.03%	2,060,000	2.41%					360,000
30														
31	Motor Vehicle Parking System Fund					476,700	0.57%	513,900	0.60%					37,200
32														
33	Public Transit System Fund					3,143,105	3.76%	3,331,734	3.89%					188,629
34														
35	Brownsville Golf Center Fund					746,900	0.89%	695,900	0.81%					(51,000)
36														
37	Total					83,574,984	100.00%	85,593,016	100.00%					2,018,032

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	CITY OF BROWNSVILLE, TEXAS													
2	FISCAL YEAR 2002 AND FISCAL YEAR 2003													
3	ANNUAL EXPENDITURE BUDGETS (EXCLUDES INTERFUND TRANSFERS)													
4														
5														Over
6														(Under)
7						Fiscal		Percentage		Fiscal		Percentage		Fiscal Year
8						Year 2002		of Total		Year 2003		of Total		2002
9	FUNDS					Budget								
10														
11	General Fund					56,532,165		63.65%		54,477,842		63.31%		(2,054,323)
12														
13	Convention & Tourism Fund					1,806,492		1.81%		1,455,908		1.69%		(150,584)
14														
15	Community Development Fund					5,787,000		6.49%		5,782,000		6.72%		15,000
16														
17	General Non Bonded Debt Service Fund					583,830		0.66%		453,630		0.53%		(130,200)
18														
19	Debt Service Fund					11,189,501		12.60%		12,101,992		14.06%		912,491
20														
21	Property Assessment Fund					150		0.00%		0		0.00%		(150)
22														
23	Streetscape Fund					469,130		0.53%		625,000		0.73%		155,870
24														
25	Landfill Tipping Fee Increase Fund					3,525,309		3.97%		3,076,788		3.58%		(448,521)
26														
27	Airport Fund					3,130,095		3.52%		2,559,095		2.97%		(571,000)
28														
29	Bridge Fund					0		0.00%		0		0.00%		0
30														
31	Motor Vehicle Parking System Fund					504,498		0.57%		442,496		0.51%		(62,002)
32														
33	Public Transit System Fund					4,628,046		5.21%		4,233,668		4.92%		(394,378)
34														
35	Brownsville Golf Center Fund					885,006		1.00%		847,578		0.98%		(37,430)
36														
37	Total					88,821,222		100.00%		86,055,995		100.00%		(2,765,227)

**City of Brownsville, Texas  
Ad Valorem Tax Information  
Fiscal Year 2003**

Property within the City is assessed as of January 1 of each year (except for business inventory which may, at the option of the taxpayer, be assessed as of September 1); taxes become due January 1 of the following year, and become delinquent on February 1 of the following year. Discount of 3% for October, 2% for November, and 1% for December are allowed. Taxpayers 65 years old or older are permitted by State law to pay taxes on homesteads in four installments with the first due on February 1 of each year and the final installment due on August 1. Charges for penalty and interest on the unpaid balance of delinquent taxes are made as follows:

<u>Month</u>	<u>Penalty</u>	<u>Interest</u>	<u>Total</u>
February	6%	1%	7%
March	7%	2%	9%
April	8%	3%	11%
May	9%	4%	13%
June	10%	5%	15%
July	12%	6%	18%

After July, penalty remains at 12%, and interest increases at the rate of 1% each month. In addition, if an account is delinquent in July, a 15% attorney's collection fee is added to the total tax penalty and interest charge.

All taxable property within the City is subject to the assessment, levy and collection by the City of a continuing, direct annual ad valorem tax sufficient to provide for the payment of principal of and interest on all ad valorem tax debt, within the limits prescribed by law. Article XI, Section 5, of the Texas Constitution is applicable to the City, and limits its maximum ad valorem tax rate to \$2.50 per \$100 assessed valuation for all City purposes. The City operates under a Home Rule Charter, which adopts the Constitutional provisions. There is no constitutional or statutory limitation within the \$2.50 rate for interest and sinking fund purposes; however, the Texas Attorney General has adopted an administrative policy that prohibits the issuance of debt by a municipality, such as the City, if its issuance produces debt service requirements exceeding that which can be paid from \$1.50 of the foregoing \$2.50 maximum tax rate calculated at 90% collection. The issuance of the Obligations does not violate the constitutional restriction, City Charter provision, or the Texas Attorney General's administrative policy.

By later of September 30<sup>th</sup> or the 60<sup>th</sup> day after the certified appraisal role is received by the City from the Appraisal District, the City Commission adopts a tax rate per \$100 taxable value for the current year. The tax rate consists of two components: a rate for funding of maintenance and operation (General Fund), and a rate for debt service.

The City must annually calculate and publicize its "effective tax rate" and "rollback tax rate". A public hearing must be held if the proposed or adopted tax rate exceeds the effective rate by 1.03 or the rollback whichever is lower. If the proposed or adopted tax rate exceeds the rollback tax rate, the qualified voters of the City by petition may require that an election be held to determine whether or not to reduce the tax rate adopted for the current year to the rollback tax rate.

The "effective tax rate" is the rate that raises the same total levy as last year from properties taxable in both years. The "rollback tax rate" means the rate that will produce last year's maintenance and operation adjusted tax levy from this year's adjusted values multiplied by 1.08 plus a rate that will produce this year's debt service from this year's unadjusted values divided by the anticipated tax collection rate.

The Texas Tax Code provides that certain cities and counties in the State may submit a proposition to the voters to authorize an additional one-half cent sales tax on retail sales of taxable items. If the additional tax is levied, the effective tax rate and the rollback tax rate calculations are required to be offset by the revenue that will be generated by the sales tax in the current year. The City began collecting the additional one-half cent tax starting October 1, 1992 as authorized by an election held on August 10, 1991. The ad valorem tax reduction was effective beginning with fiscal year 1993.

In addition to the one-half cent sales tax the City was authorized to levy for ad valorem tax reduction, the voters also authorized an additional one-half cent for economic development. The City began collecting this tax on January 1, 1992.

**CITY OF BROWNSVILLE, TEXAS  
GENERAL & DEBT SERVICE FUNDS  
AD VALOREM TAX RATE DISTRIBUTION  
FISCAL YEAR 2003**

Increase Over Effective Tax Rate		
Effective 2002 Tax Year Rate	Proposed 2002 Tax Year Rate	% Tax Increase
\$0.643950	\$0.680000	5.60%

Tax Rate		
Adopted 2001 Tax Year Rate	Adopted 2001 Tax Year Rate	% Tax Rate Increase (Decrease)
\$0.680000	\$0.680000	0.00%

Rollback Tax Rate Distribution		
Fund	Tax Rate Distribution	Percentage Distribution
General (M&O)	(A) \$0.312191	45.15%
Debt Service	\$0.379274	54.85%
Adjusted Rollback Tax Rate	<u>\$0.691465</u>	<u>100.00%</u>

Adopted Tax Rate Distribution		
Fund	Tax Rate Distribution	Percentage Distribution
General (M&O)	\$0.300726	44.224412%
Debt Service	\$0.379274	55.775588%
Proposed Tax Rate	<u>\$0.680000</u>	<u>100.00%</u>

Maintenance & Operation (M&O) Rate, Line 31 of Rollback Tax Rate Truth-in-Taxation (TNT) Worksheet	\$0.449721
Truth-in-taxation (TNT) Laws Allow An 8% Increase in Maintenance and Operation (M&O) Rate Without Triggering A Rollback, Line 32 of TNT Worksheet	\$0.485698
Less Sales Tax Adjustment Rate, Line 45 of TNT Worksheet	<u>-\$0.173507</u>
Equals M&O Sales Tax Adjusted Rollback Rate (A)	<u>\$0.312191</u>

Ad Valorem Property Tax Rates for the Last Fourteen Fiscal Years	
Fiscal Year	Tax Rate
1990	0.7505
1991	0.7505
1992	0.7483
1993	0.6545
1994	0.6545
1995	0.6545
1996	0.6545
1997	0.6545
1998	0.6545
1999	0.6500
2000	0.6700
2001	0.6850
2002	0.6800
2003	0.6800

**CITY OF BROWNSVILLE, TEXAS  
ANALYSIS OF ESTIMATED AD VALOREM  
TAX COLLECTIONS  
FISCAL YEAR 2003**

	<u>GENERAL FUND</u>	<u>DEBT SERVICE FUND</u>	<u>TOTAL</u>
<b>Estimated Fiscal Year 2003 Tax Collections Based on Tax Year 2002 Tax Levy of \$21,775,797 at 92% Collection Ratio.</b>	<b>8,859,801</b>	<b>11,173,933</b>	<b>20,033,734</b>
<b>Less Estimated Tax Discounts Allowed for Early Payment</b>	<b>(160,000)</b>	<b>(200,000)</b>	<b>(360,000)</b>
<b>Estimated Charges on Penalty &amp; Interest</b>	<b>280,000</b>	<b>325,000</b>	<b>605,000</b>
<b>Estimated Collections of Prior Years Levies</b>	<b>390,000</b>	<b>475,000</b>	<b>865,000</b>
<b>Tax Collections</b>	<b><u>9,369,801</u></b>	<b><u>11,773,933</u></b>	<b><u>21,143,734</u></b>

The above tax levy was based on \$3,202,323,148 of certified taxable property values.  
The tax rate applied was \$.680000 per \$100 assessed valuation.



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
1																		
2																		
3																		
4																		
5																		
37																		
38																		
39						FY 2002											FY 2003	
40				FY 2002		Percentage											FY 2003	
41				Tax		Of Tax											Tax	
42				Rate		Rate											Rate	
43				Distribution		Distribution											Distribution	
44																		
45	General Fund		\$	0.2914		42.852941	%							\$	0.300726		44.224412	%
46																		
47	Debt Service Fund			0.3886		57.147059									0.379274		55.775588	
48																		
49	Tax Rate		\$	0.680000		100.00	%							\$	0.680000		100.00	%

**CITY OF BROWNSVILLE, TEXAS  
GENERAL FUND-FUND BALANCE  
AND CREDIT RATING HISTORY  
FROM FISCAL YEARS  
1988 THROUGH 2002**

<b>FISCAL YEAR</b>	<b>FUND BALANCE REPORTED BY CAFR</b>	<b>PLUS PUB'S CASH TRANSFER THAT SHOULD HAVE BEEN ACCRUED AT YEAR'S END</b>	<b>RESTATED FUND BALANCE AFTER PUB'S CASH TRANSFER IS ACCRUED AT YEAR'S END</b>	<b>Credit Ratings Moody's (F), Standard &amp; Poors (G) Fitch IBCA (H)</b>
1988	510,303	643,404	1,153,707	(F) Baa-1, (G) A-, (H) Not rated
1989	754,089	632,044	1,386,133	(F) Baa-1, (G) A-, (H) Not rated
1990	281,353	433,903	715,256	(F) Baa-1, (G) A-, (H) Not rated
1991	56,878	393,962	450,840	(F) Baa-1, (G) A-, (H) Not rated
1992	164,483	370,831	535,314	(F) Baa-1, (G) A-, (H) Not rated
1993	2,667,035	1,100,000	3,767,035	(F) Baa-1, (G) A-, (H) Not rated
1994	3,457,245	1,197,500	4,654,745	(F) Baa-1, (G) A-, (H) Not rated
1995	3,715,740	2,263,560	5,979,300	(F) Baa-1, (G) A-, (H) Not rated
1996	6,021,944 (A)	0	6,021,944	(F) Baa-1, (G) A-, (H) Not rated
1997	7,598,839 (B)	0	7,598,839	(F) Baa-1, (G) A, (H) A
1998	9,121,445 (C)	0	9,121,445	(F) A3, (G) A, (H) A
1999	8,213,193 (D)	0	8,213,193	(F) A3, (G) A, (H) A+
2000	11,980,470 (E)	0	11,980,470	(F) A3, (G) A, (H) A+
2001	8,660,060 (I)	0	8,660,060	(F) A3, (G) A, (H) A+
2002	3,944,025 (J)	0	3,944,025	(F) A2, (G) A, (H) A+

(A) Includes \$2,765,350 receivable from PUB at the end of fiscal year 1996.

(B) Includes \$2,248,931 receivable from PUB at the end of fiscal year 1997.

(C) Includes \$2,603,937 receivable from PUB at the end of fiscal year 1998.

(D) Includes \$3,046,179 receivable from PUB at the end of fiscal year 1999.

(E) Includes \$3,181,943 receivable from PUB at the end of fiscal year 2000.

(I) Includes \$2,518,077 receivable from PUB at the end of fiscal year 2001.

(J) Estimated, Unaudited

**Note:** On February 13, 1997, Standard & Poor's upgraded our credit rating from an A- to to an A. Fitch IBCA began rating the City's credit in 1997; the credit rating given in 1997 was an A. On April 19, 2000, Fitch IBCA upgraded our credit rating from an A to an A+. On May 5, 1998, Moody's Investors Service upgraded the City's credit rating from a Baa-1 to an A3. On March 2, 2002, Moody's Investors Service upgraded the City's credit rating from an A3 to A2.

**Source:** Comprehensive Annual Financial Reports (CAFR) through fiscal years 2001. Credit agencies credit reports.

## CITY OF BROWNSVILLE, TEXAS SUMMARY OF DEBT SERVICE

The City of Brownsville issues debt in three ways as authorized by state statute: general obligation bonds, certificates of obligation and contractual obligations. General obligation bonds are payable from ad valorem taxes; certificates of obligations and contractual obligations from either ad valorem taxes or combination of ad valorem taxes or revenues generated from either special revenue or enterprise funds.

The City of Brownsville's bonds are currently rated as follows:

	<u>Moody's Investors Service</u>	<u>Standard &amp; Poor's</u>	<u>Fitch Ratings</u>
General Obligation Bonds	A2	A	A+
Certificates of Obligation	A2	A	A+
Contractual Obligations	A2	A	A+

On February 13, 1997, Standard & Poor's upgraded the City's bonds from an "A-" to an "A". According to the report, the rating change was based on Brownsville's "strong tax base growth and an improving financial performance. The rating also reflected a developing, diverse economic base with large infrastructure needs, structurally high unemployment, low income levels, and a moderated debt burden."

On May 5, 1998, Moody's Investors Service upgraded the City's bonds from a "Baa-1" to an "A3". The rating upgrade stemmed from the strengthening of the City's financial position as evidenced by a trend of growing general fund reserves. Also supporting the rating upgrade was the continued growth and diversification of the City's economic base, making it less vulnerable to fluctuations in the Mexican economy. The growth in the tax base has allowed the City's debt position to remain manageable with the issuance of additional debt. According to the report, the outlook on the City's credit is stable. Key to this outlook is Moody's anticipation that management will maintain favorable financial operations and flexibility consistent with the vulnerability of its major revenue streams. Increased cross-border trade activity and the related commercial and residential development is expected to provide adequate increases in property and sales tax revenues to facilitate the maintenance of the City's financial position.

On April 19, 2000, Fitch Ratings upgraded the City's bonds from an "A" to an "A+". The upgrade resulted from the City's strong fund balance policy, quarterly financial monitoring, significant pay-as-you-go funding, conservative revenue estimation, and a declining debt service schedule, which adds flexibility for future debt issuance. According to the report, the City's financial position has improved in recent years, benefiting from steady annual gains in taxable values and a sizable prior period

adjustment to correctly show cash transfers from the City's Public Utilities Board. Sales tax collections have rebounded from the effects of the most recent peso devaluation and are now exhibiting healthy growth. Recent debt issuance to finance growing infrastructure requirements has increased the City's debt burden, but future capital plans appear manageable. The risks that were cited were: (1) low wealth levels and high, but declining, unemployment, (2) ongoing operating and capital pressures associated with rapid population growth, and (3) Mexico's influence on the local economy.

On March 20, 2002, Moody's Investors Service upgraded the City's credit rating from an A3 to an A2. The City earned this upgrade because the City maintained a manageable debt position throughout the implementation of its current capital improvement program plan. Through fiscal year 2001, the City's financial condition remained satisfactory since its primary revenue sources continued to grow at a moderate and steady rate. For example, the City's tax base has grown every year for the last 12 years by an annual average rate of 7.5%.

A credit rating is an assessment of the City's ability and willingness as well as its legal obligation to make full and timely payments of principal and interest on the debt security over the course of its maturity schedule. Ratings are designed exclusively for the purpose of grading bonds according to their credit qualities and do not constitute a recommendation to buy or sell a security.

The ratings process looks at the past performance and trends as well as at estimated future prospects. Qualitative data as well as quantitative data is considered. Historical trends and current conditions, in addition to prepared projections, are utilized when making evaluations about future performance. Evaluations are generally based on what has taken place over the last five to ten years.

Moody's Investor Service has nineteen basic rating categories for long-term obligations. They range from "Aaa" to "C". "Aaa" rating indicates the issuer has an extremely strong ability to meet its debt obligations, whereas bonds rated C are the lowest rated class of bonds, and issues so rated can be regarded as having extremely poor prospects of ever attaining any real investment standing. An "A" bond possesses many favorable investment attributes and is to be considered as upper medium grade obligations. Factors giving security to principal and interest are considered adequate, but elements may be present that suggests a susceptibility to impairment some time in the future.

Standard & Poor's has ten basic rating categories. They range from a "AAA" to a "D". "AAA" bonds have the highest rating. Capacity to pay interest and repay principal is extremely strong. "A" bonds have a strong capacity to pay interest and repay principal, although they are somewhat more susceptible to the adverse effects of changes in circumstances and economic conditions than bonds in higher-rated categories.

The City currently employs Estrada/Hinojosa & Company in the capacity of financial advisor. Estrada/Hinojosa coordinates the debt issuances of the City. In this regard, Estrada/Hinojosa determines the City's capacity to authorize, issue and service debt.

**When the City accepts a bid for the debt instruments, Estrada/Hinojosa directs the closing of the bond sale. The City's bond counsel is McCall, Parkhurst & Horton LLP.**

**City of Brownsville, Texas**  
**Authorized Personnel Positions - Summary - All Funds**  
**Fiscal Year 1996 - 2003**

Dept. No.	Fund Name	Full Time								F.Y. 2003	
		FY 96	FY 97	FY 98	FY 99	FY 00	FY 01	FY 02	Full Time	Part Time	
01	General Fund	778	755	753	789	790	815	825	810	142	
11	Convention & Tourism Fund	10	10	0	0	0	9	9	10	0	
17	Community Development Fund	28	31	37	34	21	23	23	23	0	
29	Brownsville Forfeiture Fund	0	0	0	1	0	0	0	0	0	
39	Construction Bond Fund	1	0	0	0	0	0	0	0	0	
44	Landfill Tipping Fee Increase Fund	0	0	26	30	36	56	57	56	0	
61	Airport Fund	18	19	20	20	22	22	22	34	0	
63	Motor Vehicle Parking System Fund	18	18	18	15	15	15	11	11	0	
65	Public Transit Fund	76	79	63	68	62	67	67	67	4	
67	Brownsville Golf Center	0	0	0	0	0	17	16	15	1	
72	Worker's Compensation Fund	0	0	1	0	0	0	0	0	0	
	<b>Total for All Funds</b>	<b>929</b>	<b>912</b>	<b>918</b>	<b>957</b>	<b>946</b>	<b>1,024</b>	<b>1,030</b>	<b>1,026</b>	<b>147</b>	

	A	B	C	D	E	F	G	H
1			<b>City of Brownsville, Texas</b>					
2			<b>Full-Time Authorized Personnel Positions</b>					
3			<b>Collective Bargaining and</b>					
4			<b>Regular (Non-Collective Bargaining) Personnel Positions</b>					
5			<b>Including All Operating Funds</b>					
6			<b>Fiscal Year 2003 Budget</b>					
7								
8						<b>Number of</b>		
9						<b>Full-Time</b>		
10				<b>Collective</b>		<b>Authorized</b>		
11				<b>Bargaining</b>		<b>Personnel</b>		<b>Percentage</b>
12				<b>Employees</b>		<b>Positions</b>		<b>Distribution</b>
13								
14	<b>Collective Bargaining Employees All Funds</b>							
15								
16	<b>Police</b>			<b>236</b>				
17	<b>Fire &amp; EMS</b>			<b>181</b>				
18								
19	<b>Total Collective Bargaining Employees</b>					<b>417</b>		<b>40.64%</b>
20								
21	<b>Regular Employees All Funds</b>					<b>609</b>		<b>59.36%</b>
22								
23	<b>Total Authorized Personnel Positions</b>							
24	<b>For All Funds</b>					<b>1,026</b>		<b>100.00%</b>
25								
26								
27								
28								