

**GENERAL NON-BONDED DEBT SERVICE FUND**

A fund used to account for the debt service on other general governmental non-bonded long-term debt of the city, such as lease-purchases. This fund is classified as a debt service fund, which is used to account for the accumulation of resources and the payment of principal and interest on the general governmental long-term debt of the city.

|    | A  | B | C | D | E              | F              | G              | H              | I              | J              | K              | L              | M              | N | O | P | Q | R | S |
|----|--|---|---|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---|---|---|---|---|---|
| 1  | <b>CITY OF BROWNSVILLE, TEXAS</b>                      |   |   |   |                |                |                |                |                |                |                |                |                |   |   |   |   |   |   |
| 2  | <b>SUMMARY OF GENERAL NON-BONDED DEBT SERVICE FUND</b> |   |   |   |                |                |                |                |                |                |                |                |                |   |   |   |   |   |   |
| 3  | <b>FISCAL YEARS 1996-2003</b>                          |   |   |   |                |                |                |                |                |                |                |                |                |   |   |   |   |   |   |
| 4  | <b>FUND BALANCE SUMMARY</b>                            |   |   |   |                |                |                |                |                |                |                |                |                |   |   |   |   |   |   |
| 5  |  |   |   |   |                |                |                |                |                |                |                |                |                |   |   |   |   |   |   |
| 6  |  |   |   |   |                |                |                |                |                |                |                |                |                |   |   |   |   |   |   |
| 7  |  |   |   |   | <b>ACTUAL</b>  | <b>BUDGET</b>  | <b>BUDGET</b>  |   |   |   |   |   |   |
| 8  |  |   |   |   | <b>FY 1996</b> | <b>FY 1997</b> | <b>FY 1998</b> | <b>FY 1999</b> | <b>FY 2000</b> | <b>FY 2001</b> | <b>FY 2002</b> | <b>FY 2003</b> | <b>FY 2003</b> |   |   |   |   |   |   |
| 9  |  |   |   |   |                |                |                |                |                |                |                |                |                |   |   |   |   |   |   |
| 10 | Beginning Fund Balance                                 |   |   |   | 101,593        | 53,268         | 15,732         | 55,244         | 136,503        | 79,624         | 81,702         | 83,702         | 83,702         |   |   |   |   |   |   |
| 11 | Plus: Revenues   |   |   |   | 4,325          | 2,570          | 3,159          | 4,079          | 146,370        | 3,652          | 87,862         | 57,162         | 57,162         |   |   |   |   |   |   |
| 12 | Transfers From Other Funds                             |   |   |   | 10,935         | 62,178         | 107,843        | 190,615        | 115,080        | 139,972        | 497,968        | 453,630        | 453,630        |   |   |   |   |   |   |
| 13 |  |   |   |   |                |                |                |                |                |                |                |                |                |   |   |   |   |   |   |
| 14 | Total Amount Available                                 |   |   |   | 116,853        | 118,016        | 126,734        | 249,938        | 397,953        | 223,248        | 667,532        | 594,494        | 594,494        |   |   |   |   |   |   |
| 15 | Less Expenditures                                      |   |   |   | 63,585         | 102,284        | 71,490         | 113,435        | 318,329        | 141,546        | 583,830        | 453,630        | 453,630        |   |   |   |   |   |   |
| 16 | Transfers Out  |   |   |   | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |   |   |   |   |   |   |
| 17 |  |   |   |   |                |                |                |                |                |                |                |                |                |   |   |   |   |   |   |
| 18 | <b>ENDING FUND BALANCE</b>                             |   |   |   | <b>53,268</b>  | <b>15,732</b>  | <b>55,244</b>  | <b>136,503</b> | <b>79,624</b>  | <b>81,702</b>  | <b>83,702</b>  | <b>140,864</b> | <b>140,864</b> |   |   |   |   |   |   |
| 19 |  |   |   |   |                |                |                |                |                |                |                |                |                |   |   |   |   |   |   |
| 20 | <b>REVENUES &amp; TRANSFERS:</b>                       |   |   |   |                |                |                |                |                |                |                |                |                |   |   |   |   |   |   |
| 21 |  |   |   |   |                |                |                |                |                |                |                |                |                |   |   |   |   |   |   |
| 22 |  |   |   |   | <b>ACTUAL</b>  | <b>BUDGET</b>  | <b>BUDGET</b>  |   |   |   |   |   |   |
| 23 |  |   |   |   | <b>FY 1996</b> | <b>FY 1997</b> | <b>FY 1998</b> | <b>FY 1999</b> | <b>FY 2000</b> | <b>FY 2001</b> | <b>FY 2002</b> | <b>FY 2003</b> | <b>FY 2003</b> |   |   |   |   |   |   |
| 24 |  |   |   |   |                |                |                |                |                |                |                |                |                |   |   |   |   |   |   |
| 25 | Interest Earned-Investments                            |   |   |   | 4,325          | 2,570          | 3,159          | 4,079          | 8,302          | 3,652          | 2,000          | 1,000          | 1,000          |   |   |   |   |   |   |
| 26 | GBIC Contributions                                     |   |   |   | 0              | 0              | 0              | 35,667         | 138,068        | 0              | 85,862         | 56,162         | 56,162         |   |   |   |   |   |   |
| 27 | Transfer from General Fund                             |   |   |   | 0              | 27,943         | 14,555         | 16,872         | 21,792         | 46,684         | 36,969         | 36,070         | 36,070         |   |   |   |   |   |   |
| 28 | Transfer from Community Development                    |   |   |   | 0              | 0              | 0              | 44,788         | 0              | 0              | 0              | 0              | 0              |   |   |   |   |   |   |
| 29 | Transfer from Landfill Tipping Fee Fund                |   |   |   | 10,935         | 34,235         | 93,288         | 93,288         | 93,288         | 93,288         | 460,999        | 417,560        | 417,560        |   |   |   |   |   |   |
| 30 |  |   |   |   |                |                |                |                |                |                |                |                |                |   |   |   |   |   |   |
| 31 | <b>TOTAL REVENUES &amp; TRANSFERS</b>                  |   |   |   | <b>15,260</b>  | <b>64,748</b>  | <b>111,002</b> | <b>194,694</b> | <b>261,450</b> | <b>143,624</b> | <b>585,830</b> | <b>510,792</b> | <b>510,792</b> |   |   |   |   |   |   |
| 32 |  |   |   |   |                |                |                |                |                |                |                |                |                |   |   |   |   |   |   |
| 33 |  |   |   |   |                |                |                |                |                |                |                |                |                |   |   |   |   |   |   |
| 34 |  |   |   |   |                |                |                |                |                |                |                |                |                |   |   |   |   |   |   |
| 35 |  |   |   |   |                |                |                |                |                |                |                |                |                |   |   |   |   |   |   |
| 36 |  |   |   |   |                |                |                |                |                |                |                |                |                |   |   |   |   |   |   |
| 37 |  |   |   |   |                |                |                |                |                |                |                |                |                |   |   |   |   |   |   |
| 38 |  |   |   |   |                |                |                |                |                |                |                |                |                |   |   |   |   |   |   |
| 39 |  |   |   |   |                |                |                |                |                |                |                |                |                |   |   |   |   |   |   |
| 40 |  |   |   |   |                |                |                |                |                |                |                |                |                |   |   |   |   |   |   |
| 41 |  |   |   |   |                |                |                |                |                |                |                |                |                |   |   |   |   |   |   |
| 42 |  |   |   |   |                |                |                |                |                |                |                |                |                |   |   |   |   |   |   |

|    | A   | B | C | D | E              | F              | G              | H              | I              | J              | K              | L              | M | N | O | P | Q | R | S |
|----|---|---|---|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---|---|---|---|---|---|---|
| 1  | CITY OF BROWNSVILLE, TEXAS                      |   |   |   |                |                |                |                |                |                |                |                |   |   |   |   |   |   |   |
| 2  | SUMMARY OF GENERAL NON-BONDED DEBT SERVICE FUND |   |   |   |                |                |                |                |                |                |                |                |   |   |   |   |   |   |   |
| 3  | FISCAL YEARS 1996-2003                          |   |   |   |                |                |                |                |                |                |                |                |   |   |   |   |   |   |   |
| 4  | FUND BALANCE SUMMARY                            |   |   |   |                |                |                |                |                |                |                |                |   |   |   |   |   |   |   |
| 43 | <b>DEBT SERVICE REQUIREMENTS:</b>               |   |   |   |                |                |                |                |                |                |                |                |   |   |   |   |   |   |   |
| 44 |   |   |   |   |                |                |                |                |                |                |                |                |   |   |   |   |   |   |   |
| 45 |   |   |   |   | <b>ACTUAL</b>  | <b>ACTUAL</b>  | <b>ACTUAL</b>  | <b>ACTUAL</b>  | <b>ACTUAL</b>  | <b>BUDGET</b>  | <b>BUDGET</b>  | <b>BUDGET</b>  |   |   |   |   |   |   |   |
| 46 |   |   |   |   | <b>FY 1996</b> | <b>FY 1997</b> | <b>FY 1998</b> | <b>FY 1999</b> | <b>FY 2000</b> | <b>FY 2001</b> | <b>FY 2002</b> | <b>FY 2003</b> |   |   |   |   |   |   |   |
| 47 |   |   |   |   |                |                |                |                |                |                |                |                |   |   |   |   |   |   |   |
| 48 | Note Principal                                  |   |   |   | 45,000         | 45,000         | 0              | 0              | 0              | 0              | 143,397        | 150,981        |   |   |   |   |   |   |   |
| 49 | Note Interest                                   |   |   |   | 7,650          | 3,825          | 0              | 0              | 173,736        | 0              | 360,862        | 266,579        |   |   |   |   |   |   |   |
| 50 | Lease Principal                                 |   |   |   | 7,300          | 40,025         | 46,988         | 96,017         | 130,039        | 124,373        | 71,353         | 30,650         |   |   |   |   |   |   |   |
| 51 | Lease Interest                                  |   |   |   | 3,635          | 13,301         | 24,502         | 17,018         | 13,496         | 15,651         | 8,218          | 5,420          |   |   |   |   |   |   |   |
| 52 | Other   |   |   |   | 0              | 133            | 0              | 400            | 1,058          | 1,522          | 0              |                |   |   |   |   |   |   |   |
| 53 |   |   |   |   |                |                |                |                |                |                |                |                |   |   |   |   |   |   |   |
| 54 | <b>TOTAL DEBT SERVICE REQUIREMENTS</b>          |   |   |   | <b>63,585</b>  | <b>102,284</b> | <b>71,490</b>  | <b>113,435</b> | <b>318,329</b> | <b>141,546</b> | <b>583,830</b> | <b>453,630</b> |   |   |   |   |   |   |   |

**City of Brownsville  
Non-Bonded Debt Service Requirements  
Brownsville Navigation District  
Note Payable**

The annual requirements to retire general-non bonded obligation debt outstanding at September 30, 2003 are as follows:

| Year<br>Ending<br>Sept. 30th | Total            | Interest         | Principal        | Balance of<br>Principal<br>Outstanding |
|------------------------------|------------------|------------------|------------------|--|
|                              |                  |                  |                  | 4,990,000.00                           |
| 2002                         | 417,559.86       | 274,450.00       | 143,109.86       | 4,846,890.14                           |
| 2003                         | 417,559.86       | 266,578.96       | 150,980.90       | 4,695,909.24                           |
| 2004                         | 417,559.86       | 258,575.01       | 159,284.85       | 4,536,624.39                           |
| 2005                         | 417,559.86       | 249,514.34       | 168,045.52       | 4,368,578.87                           |
| 2006                         | 417,559.86       | 240,271.84       | 177,288.02       | 4,191,290.85                           |
| 2007                         | 417,559.86       | 230,521.00       | 187,038.86       | 4,004,251.99                           |
| 2008                         | 417,559.86       | 220,233.86       | 197,326.00       | 3,806,925.99                           |
| 2009                         | 417,559.86       | 209,380.93       | 208,178.93       | 3,598,747.06                           |
| 2010                         | 417,559.86       | 197,931.09       | 219,628.77       | 3,379,118.29                           |
| 2011                         | 417,559.86       | 185,851.51       | 231,708.35       | 3,147,409.94                           |
| 2012                         | 417,559.86       | 173,107.55       | 244,452.31       | 2,902,957.63                           |
| 2013                         | 417,559.86       | 159,662.67       | 257,897.19       | 2,645,060.44                           |
| 2014                         | 417,559.86       | 145,478.32       | 272,081.54       | 2,372,978.90                           |
| 2015                         | 417,559.86       | 130,513.84       | 287,046.02       | 2,085,932.88                           |
| 2016                         | 417,559.86       | 114,726.31       | 302,833.55       | 1,783,099.33                           |
| 2017                         | 417,559.86       | 98,070.46        | 319,489.40       | 1,463,609.93                           |
| 2018                         | 417,559.86       | 80,498.55        | 337,061.31       | 1,126,548.62                           |
| 2019                         | 417,559.86       | 61,960.17        | 355,599.69       | 770,948.93                             |
| 2020                         | 417,559.86       | 42,402.19        | 375,157.67       | 395,791.26                             |
| 2021                         | 417,559.86       | 21,768.52        | 395,791.26       | 0                                      |
| <b>Totals</b>                | <b>7,933,637</b> | <b>3,361,497</b> | <b>4,990,000</b> |  |

**- Date of Loan: October 10, 2001**

**- Amount Of Loan: \$4,990,000.00**

**- Payment Due October 10th of Each Year Until Fully Paid**

**- Loan May Not Be Pre-Paid During The First 10 Years**

**- Net Effective Interest Rate: 5..50%**

**- Payable To: Brownsville Navigation District**

**- Purpose: Purchase of 257 Acres of Land To Be Converted And Utilized For A Municipal Landfill**

**- Landfill Purchase Price: \$5 Million With A \$10,000 Downpayment**

**- Amount Financed: \$4,990,000**

**- Funding Source: Landfill Tipping Fee Increase Fund**

**City of Brownsville**  
**Summary of Non Bonded Debt Service Requirements**  
**All Municipal Lease Agreements**

*The annual requirements to retire general non bonded obligation debt outstanding at September 30, 2003 are as follows:*

| <b>Year<br/>Ending<br/>Sept. 30</b> | <b>Total</b>   | <b>Interest</b> | <b>Principal</b> | <b>Balance of<br/>Principal<br/>Outstanding</b> |
|-------------------------------------|----------------|-----------------|------------------|---|
|                                     |                |                 |                  | 94,405  |
| 2003                                | 36,070         | 5,420           | 30,650           | 63,755  |
| 2004                                | 34,653         | 3,666           | 30,987           | 32,768  |
| 2005                                | 34,652         | 1,884           | 32,768           | 0   |
| <b>Totals</b>                       | <b>105,375</b> | <b>10,970</b>   | <b>94,405</b>    |   |

**Non Bonded Debt Service Requirements  
International Copier Corp.  
Municipal Lease Agreement**

*The annual requirements to retire general non bonded obligation debt outstanding at September 30, 2003 are as follows:*

| Year<br>Ending<br>Sept. 30 | Total        | Interest  | Principal    | Balance of<br>Principal<br>Outstanding |
|----------------------------|--------------|-----------|--------------|--|
| 2003                       | 1,417        | 69        | 1,348        | 1,348<br>-                             |
| <b>Totals</b>              | <b>1,417</b> | <b>69</b> | <b>1,348</b> |  |

- Date of Issuance: July 1, 1998

- Amount Issued: \$5,107

- Net Effective Interest Rate: 5.125%

- To lease purchase Gestetner 2718z Copy System with Automatic Feeder and Sorter.

- Municipal Lease Agreement with International Copier Corporation.

- Funding Source - General Fund 01.

**City of Brownsville  
 Non Bonded Debt Service Requirements  
 Nueces Power & Equipment, Inc.  
 Municipal Lease Agreement**

*The annual requirements to retire general non bonded obligation debt outstanding at September 30, 2003 are as follows:*

| <b>Year<br/>Ending<br/>Sept. 30</b> | <b>Total</b>   | <b>Interest</b> | <b>Principal</b> | <b>Balance of<br/>Principal<br/>Outstanding</b> |
|-------------------------------------|----------------|-----------------|------------------|---|
|                                     |                |                 |                  | 93,057  |
| 2003                                | 34,653         | 5,351           | 29,302           | 63,755  |
| 2004                                | 34,653         | 3,666           | 30,987           | 32,768  |
| 2005                                | 34,652         | 1,884           | 32,768           | 0   |
| <hr/>                               |                |                 |                  |   |
| <b>Totals</b>                       | <b>103,958</b> | <b>10,901</b>   | <b>93,057</b>    |   |

**- Date of Issuance: December 13, 1999**

**- Amount Issued: \$181,621.**

**- Net Effective Interest Rate: 5.75%**

**- Paying Agent: Nueces Power & Equipment, Inc. and Case Credit Corporation**

**- Purpose: One (1) Asphalt Paver/Finisher**

**- Funding Source - General Fund 01.**