



City of  
**Brownsville**  
Texas

Brownsville



2001

**Annual Budget**  
Fiscal Year 2003

**ANNUAL BUDGET**  
**CITY OF BROWNSVILLE, TEXAS**

**FISCAL YEAR 2003**  
**OCTOBER 1, 2002 THROUGH**  
**SEPTEMBER 30, 2003**

**Adopted by City Commission**  
**On September 16, 2002 and**  
**Corrected on September 27, 2002**

**CITY OF BROWNSVILLE, TEXAS  
FISCAL YEAR 2003 ANNUAL BUDGET**

**ELECTED OFFICIALS**

BLANCA S. VELA  
EDDIE TREVINO, JR  
DAVID A. BETANCOURT

JOSEPH A. ZAVALETTA, M.D.  
ERNIE L. HERNANDEZ, JR.  
HENRY GONZALEZ  
CARLOS A. CISNEROS

MAYOR  
MAYOR PRO-TEM - PLACE 6  
DEPUTY MAYOR PRO-TEM  
PLACE 4  
COMMISSIONER PLACE 1  
COMMISSIONER PLACE 2  
COMMISSIONER PLACE 3  
COMMISSIONER PLACE 5

**CITY STAFF**

LANNY S. LAMBERT  
PETE GONZALEZ  
CHARLIE CABLER

CITY MANAGER  
FINANCE DIRECTOR  
ASST. CITY MANAGER

# TABLE OF CONTENTS

## **Section I-Budget Message**

City Manager's Budget Message	1
-------------------------------	---

## **Section II-Summary Information**

Mission Statement	5
Organizational Chart	7
Budget Resolution	9
Budget Ordinance	11
Budget Polices and Budget Process	14
Budget Calendar of Events	15
Combined Statements of Revenues, Expenditures & Changes in Fund Balance/Equity for All Funds	20
Pie Chart-Combined Statement of Revenues for All Funds	23
Pie Chart-Combined Statement of Expenditures for All Funds	25
All Funds Revenue Budget Schedule	27
All Funds Expenditure Budget Schedule	28
Ad Valorem Tax Information	29
General and Debt Service Funds-Ad Valorem Tax Distribution FY 2003	31
Analysis of Ad Valorem Tax Collections FY 2003	32
General and Debt Service Funds-Ad Valorem Tax Distribution Various Years	33
History of General Fund/Fund Balances and Credit Ratings for Those Years	35
Summary of Types of Debt The City Can Issue and City's Credit Reports	36
Authorized Personnel Positions-All Funds	39

## **Section III-General Fund**

Statement of Revenues Expenditures and Changes in Fund Balance	41
Pie Chart-General Fund Revenues & Cash Transfers	45
General Fund Revenues	47
Pie Chart-General Fund Expenditures & Cash Transfers	53
Expenditures by Functions Budget Units-Summary Report	55
Comparison of Expenditure Categories Between Fiscal years 2002 & 2003	60
Percentage Distribution of Expenditure Categories for FY 2002	61
Percentage Distribution of Expenditure Categories for FY 2003	62
Comparison of Expenditure Categories Between FY 2002 & 2003	63
Full-Time Authorized Personnel Positions	69
Authorized Full-Time Personnel Positions	70

## **Section IV-Convention & Tourism Fund**

Statement of Revenues, Expenditures & Changes in Fund Balance	85
Analysis of Cash Transfers From Other Funds	87
Authorized Personnel Positions	88

# TABLE OF CONTENTS

## **Section V-Community Development Fund**

Statement of Revenues, Expenditures & Changes in Fund Balance	89
Estimated Revenues & Expenditures	90
HUD Section 108 Loan Amortization Schedule	92
CDBG Railroad Land Acquisition Amortization Schedule	93
Authorized Personnel Positions	94

## **Section VI-General Non-Bonded Debt Service Fund**

Fund Balance Summary	97
Brownsville Navigation District Loan Amortization Schedule	99
Summary of Municipal Lease Agreement Amortization Schedule	100
International Copier Corp. Amortization Schedule	101
Nueces Power & Equipment Lease Amortization Schedule	102

## **Section VII-General Debt Service Fund**

Fund Balance Summary	103
Summary of Debt Service for Fiscal Year 2003	105
CDBG Railroad Land Acquisition Amortization Schedule	106
Summary of Debt Service Requirements All Series	107
Amortization Schedules – Long-Term Debt Various Series	108
Long Term Debt Schedule	124

## **Section VIII-Streetscape Project Fund**

Analysis of Revenues and Expenditures From FY Years 1998-2002	127
Analysis of Five-Year Financial Projections	128
Debt Requirements on Section 108 Loan	129
HUD Section 108 Loan Amortization Schedule	131

## **Section IX-Landfill Tipping Fee Increase Fund**

Statement of Revenues, Expenditures and Changes in Fund Balance	133
Analysis of Cash Transfers to Other Funds	135
Brownsville Navigation District Amortization Schedule	136
Authorized Personnel Positions	137

## **Section X-Airport & Business-Industrial Parks Fund**

Revenues & Expenses	139
Authorized Personnel Positions	141

## **Section XI-Bridge Fund**

Revenues, Expenses & Retained Earnings Summary	143
------------------------------------------------	-----

# TABLE OF CONTENTS

## **Section XII-Motor Vehicle Parking System Fund**

Revenues, Expenses & Retained Earnings Summary	145
Authorized Personnel Positions	147

## **Section XIII-Public Transit Fund**

Analysis of Federal, State and Local Share Contributions for Operations	149
Analysis of Transfers From General Fund	151
Capital and Planning Grants	152
Authorized Personnel Positions	155

## **Section XIV-Brownsville Golf Center Fund**

Revenues & Expenditures Summary	157
Expense Budget Summary	159
Authorized Personnel Positions	160

## **Section XV-Financial and Statistical Information**

Cash Transfers from the Public Utilities Board (PUB)- Various Years	161
General Governmental Revenues by Source – Various Years	162
Chart – Certified Property Tax Rolls – Various Years	163
Property Tax Levies and Collections – Various Years	165
Sales Tax Receipts From Fiscal Year 1991-1996	166
Sales Tax Receipts From Fiscal Year 1997-2002	167
General Governmental Expenditures by Functions – Various Years	168
Chart – Building Permits Issued From Fiscal Year 1997-2002	169
Comparison of Building Permits Issued Between Fiscal Years 1998 & 1999	171
Comparison of Building Permits Issued Between Fiscal Years 1999 & 2000	172
Comparison of Building Permits Issued Between Fiscal Years 2000 & 2001	173
Comparison of Building Permits Issued Between Fiscal Years 2001 & 2002	174
City's Population From 1860 Through 2002	175

## **Section XVI – Glossary**

Glossary of Terms	177
-------------------	-----