

WEBB COUNTY, TEXAS
ANNUAL BUDGET
FISCAL YEAR 2003 - 2004



HON. LOUIS H. BRUNI
WEBB COUNTY JUDGE

HON. GERARDO VASQUEZ
COMMISSIONER Pct. 1

HON. FELIX VELASQUEZ, JR., C.P.A.
COMMISSIONER Pct. 3

HON. JUDITH G. GUTIERREZ
COMMISSIONER Pct. 2

HON. DAVID R. CORTEZ
COMMISSIONER Pct. 4

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LEO FLORES

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October 1, 2003

Honorable County Judge and Commissioners:

Pursuant to the requirements of Chapter 111 of the *Texas Local Government Code*, herein is the adopted Budget and Operational General Order of Webb County for fiscal year beginning October 1, 2003 and ending September 30, 2004.

Property values for the year 2003 were certified by the Appraisal District at \$7,630,038,770 for General Operations and \$7,627,159,021 for Road and Bridge Operations. The values represent increases of \$328,886,779 (4.50%) for General Operations and \$394,208,294 (5.45%) for Road & Bridge Operations from the prior tax year. The total tax rate for year 2003 was set at \$.457923 per \$100 valuation, equal to the prior year's tax rate. In order to maintain the same tax rate, operational expenditures for all departments were reduced by five (5%) percent.

The homestead tax exemption amount for persons 65 years of age or older was increased from \$36,000 to \$50,000 and a \$15,000 homestead tax exemption was instituted for disabled taxpayers.

A new four (4) year Collective Bargaining Agreement was approved for the Webb County Deputy Sheriff's Association effective October 1, 2003. The Agreement gradually implements a pay step system whereby members of the Association receive a salary increase for every five (5) years of service.

As a result of State funding cuts, the Community Supervision and Corrections Department Residential Treatment Center program was terminated. The land and building housing the Treatment Center were acquired with funds from Certificates of Participation Series 1997. Debt service for the Certificates was provided by the rental payments available from the State grant. Commissioners Court agreed to make the payment due on August 1, 2003 and will consider future debt service payments as they become due.

There are one thousand four hundred fifty eight (1,458) employee slots in the budget. General Orders of Personnel Positions are part of the budget and serve to identify employees by slot number, job title, and salary within departments.

Employees receive medical, dental, life, and prescription drug insurance at a cost of \$5.00 per pay period. Employees can purchase the same insurance benefits for their families for an additional cost. Employees participate in the County and District Retirement System of Texas. Employee's contribution to their retirement plan is set at 6% and the county's contribution for the employee will be 7.49% effective January 1, 2004.

The county issued \$10 million in Certificates of Obligation to finance the following projects:

Parks Development	\$ 2,000,000
Road & Bridge Improvements	\$ 2,000,000
Purchase Land & Building (Tex-Mex)	\$ 1,500,000
Capital Outlay Purchases	\$ 1,350,000
Rain Enhancement Project	\$ 1,200,000
International Bridge #5	\$ 700,000
Right-Of-Way Acquisitions & Drainage Projects	\$ 300,000
Casa Blanca Golf Course Improvements	\$ 300,000
North Shiloh Community Center	\$ 200,000
Carrizo Wilcox Aquifer Secondary Water Source	\$ 200,000
Casa Blanca Lake Dredging	\$ 150,000
LIFE Down Improvements	\$ 100,000

The county had \$62,830,000 outstanding in general obligation bonds and certificates of obligation as of September 30, 2003. The debt limit for the county is set at 25% of the Real Property Assessed Valuations, or \$1,907,509,692.

This budget is Webb County's official financial plan for the year. County officials have a responsibility to meet or exceed the revenues they projected for the year and an equal responsibility to expend funds only in accordance with the use and in the amount reserved for that purpose in the budget.

Limit the transfer of funds from one line item to another unless justification is disclosed and found acceptable. Demand strict compliance with all county policies and procedures and do not allow or limit exceptions thereto. Promote the value of teamwork and resist making decisions that may make political sense but are economically unsound.

Respectfully submitted,



Leo Flores
Webb County Auditor

COUNTY OF WEBB < STATE OF TEXAS
OPERATIONAL GENERAL ORDER
FISCAL YEAR 2003-2004

This Operational General Order will establish and budget the salaries for county employees, allow for the payment of claims, and set policy related to the administration of the 2003-2004 fiscal year budget. This Order was duly passed and entered on the record after the unanimous supporting vote of the Commissioners Court at their regular meeting of October 27, 2003:

THEREFORE, it is ordered that the salaries of elected officials, appointed officials, and all other employees be paid in accordance with the adopted budget and that the policies and procedures herein be adhered to in the administration of the budget.

PAYMENT OF SALARIES: Salaries for the fiscal year shall become effective October 1, 2003 and paid every two weeks on a Friday. A work week begins on a Friday and ends on a Thursday. Payroll is the responsibility of the County Treasurer and departments will prepare and submit payroll reports to the Treasurer on a timely basis.

County employees are employed on an "at will" relationship. Neither this Operational General Order nor any county personnel policies constitute an employment promise or an employment contract for an established period of time or modify the existing "at will" employment relationship. An employee may voluntarily resign from employment at any time. Similarly, the county may terminate an employee at any time, with or without cause or notice.

IMMEDIATE PAYMENTS: Payments for services and/or for duly authorized purchases may be made to providers by the Treasurer but only after approval by the County Auditor.

CONTRACTS: Contracts for interlocal or interagency agreements as well as all contracts for procurement of services or goods shall be presented to and reviewed as to form and legal content by the County Attorney prior to final approval by Commissioners Court.

GENERAL OPERATING EXPENDITURES DEPARTMENT: Requisitions and general purpose requests for payment from the General Operating Expense Department must have the approval of the County Judge or his/her chief of staff.

- **TRAVEL POLICY:** Commissioners Court adopted a travel policy that applies to all County officials and employees including those of the Community Action Agency and other grants, unless there is a conflict with requirements of the grant. At the County Auditor's discretion, a request for a travel advance will not be processed for anyone who has failed to provide proper documentation for prior travel or who has failed to reimburse the County for a prior travel advance that exceeded actual travel expenses.
- **PER DIEM** is all inclusive and may be claimed by employees traveling and conducting county business depending on departure time from and arrival time at Laredo as shown below. If a meal exceeds the amount provided, the actual amount expended may be reimbursed if it is found to be reasonably necessary in the conduct of county business. Supporting documentation must provide the name of the person(s) for whom the meal was provided and a brief description of the county business discussed. Alcoholic beverages will not be reimbursed under any circumstances.

<u>Meal</u>	<u>Amount</u>	<u>Depart No Later Than</u>	<u>Arrive No Earlier Than</u>
Breakfast	\$ 10.00	8:00 a.m.	10:00 a.m.
Lunch	\$ 14.00	11:00 a.m.	1:00 p.m.
Dinner	\$ 16.00	6:00 p.m.	5:00 p.m.

- **MILEAGE** will be paid at 31 cents per mile directly to and from the place of destination when a personal vehicle is used, unless other requirements are dictated by a grant agency. Mileage will be calculated using the official map of The Texas Department of Transportation.

Mileage will be paid for one vehicle per department per trip unless more than four individuals will be attending the same function at which time an additional vehicle may qualify for mileage if proper documentation is provided. An individual or department will not be allowed to receive County travel funds when funds for the same travel are provided by another source.

Reimbursement will be provided for in-town mileage if such mileage is necessary for the furtherance of county business. Odometer readings to and from the in-town destination along with an explanation of the purpose and necessity will be required documentation.

- **VEHICLE RENTAL** requests shall be made to the County Judge through the Purchasing Agent by providing the names and number of people who will be using the rental vehicle reasons why it is necessary. Mileage expense will not be advanced when a rental or County vehicle is used.
- **AIRFARE EXPENSE** will be supported with the airfare tickets used. Reimbursement for unused airfare tickets is not allowed and airfare funds advanced but not used will be reimbursed to the County.
- **HOTEL EXPENSE** will be paid at the rate of \$50.00 per night or at actual cost when the cost is verified with a lodging receipt.
- **TAXI FARE AND VEHICLE RENTAL** expenses will be allowed when the use of a personal vehicle would be more expensive in mileage costs but must be supported with proper receipts.
- **PARKING CHARGES AND CHARGES FOR OFFICIAL TELEPHONE CALLS AND FAXES** will be allowed but must be supported with proper receipts.

FILLING VACANT POSITIONS: Any person who has been convicted of a felony offense shall be ineligible for employment with Webb County in any position (1) involving criminal law enforcement; (2) requiring access to confidential records or county funds. Approval must be granted by Commissioners Court or the Board of Judges, when applicable, to fill vacant positions and to set salaries of new hires. An employee may be transferred within a department from one budgeted slot to another within budgeted salary without approval of Commissioners Court. Elected Officials may fill vacancies in their departments without approval of Commissioners Court, but only in accordance with the adopted budget. The Sheriff may fill vacancies in certified law enforcement positions without approval of Commissioners Court, but only when it is in the best interest of public safety and security and in accordance with the adopted budget. Salary adjustments may not exceed amounts budgeted for specific slots unless approved by Commissioners Court. Requirements for filling vacant positions set forth herein may not apply to special revenue funds or grants.

OVERTIME PAY: Unless required by law, no employee will receive cash for overtime worked unless budgeted and approved by Commissioners Court. Overtime hours will be compensated with compensatory time as required by law for hourly paid (non-exempt) employees only. Overtime hours will be allowed only if pre-approved and authorized by the respective department head.

DRUG TESTING POLICY: Commissioners Court adopted a random drug testing policy for positions classified by Commissioners Court. Employees required by law or classified by Commissioners Court will be randomly drug tested when there exists a clear relationship between job responsibility and public safety. Employees funded by special revenue funds are subject to drug testing as stipulated by program guidelines. Random drug testing will be done in a fair manner.

AMENDING THE BUDGET: Amendments to the budget, except for grants, must be certified as to the availability of account funds by the County Auditor before they are placed on Commissioners Court agenda. Transfers from/to payroll and fringe benefits accounts, except for the Sheriff's Department and grants, will not be allowed. Department reorganizations will not be authorized during the fiscal year.

Departments may amend their operational line items up to twenty percent (20%) of their total operational budget (excluding administrative travel, training and education, and professional services) without Commissioners Court approval.

FORFEITED OR DONATED VEHICLES: Forfeited and/or donated vehicles assigned to a department must first be approved by Commissioners Court before being placed in the County's vehicle fleet inventory and before being used for County business. Vehicles not approved by Commissioners Court for County use are not considered County property and are not protected by County insurance policies.

When a vehicle is approved for use by a department, it becomes part of the County's vehicle fleet inventory. Documents evidencing County ownership must be filed with the risk manager for insurance coverage and with the purchasing agent for inventory tagging and recording. County fuel or maintenance is not authorized for any vehicle unless approved by Commissioners Court for County use and registered as a County owned vehicle. Failure to comply with this policy or with any policy related to County owned vehicles will require return of the vehicle to the Purchasing Agent.

COUNTY PROPERTY LOST, STOLEN, OR DAMAGED: County property that is lost, stolen, or damaged while in the care and custody of an individual employee or department must be immediately reported to the Purchasing Agent and to the Risk Manager. Department heads will have the responsibility of reimbursing the county for the cost of repairing or replacing county property that is lost, stolen, or damaged when neglect, carelessness, or unauthorized use is determined to be the cause of the loss or damage.

SURPLUS OR OBSOLETE PROPERTY: Property that is determined to be surplus or obsolete should be reported and delivered to the Purchasing Agent for proper disposal. No employee or department has authority to sell, donate, or transfer to another department, county owned property assigned to them or to their department.

GRANTS AND SPECIAL FUNDS: Grant and special fund applications must be reviewed by the County Auditor and presented to Commissioners Court or Board of Judges for approval before submission to the granting agency. The presentation to Commissioners Court or Board of Judges must include the grant name, funding source, cash matching amounts, if any, and the proposed annual budget. The budget must show personnel expenditures listed by position. Budget amendments must first be approved by the supervisory board and then approved by the County Auditor.

SHERIFF STAFFING & BUDGET ADMINISTRATION: Staffing at the county jail will be reduced on the basis of 5 employees for every 48 prisoners lost or as provided by law. Inversely, increase of 24 prisoners will activate 2 employees and a subsequent increase of 24 prisoners will activate 3 employees more. Employees adversely affected from decreases in prisoner population will be laid off for at least one pay period. Also, decreases in prisoner mandays will reduce operational costs proportionately.

PROCESSING NEW PERSONNEL: The following documentation must be filed with the County Treasurer before a payroll check for new personnel is processed:

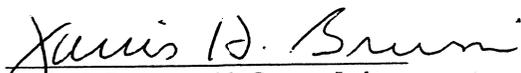
- Copy of the employment application form
- Health insurance and retirement system enrollment forms
- W-4 employee withholding allowance certificate
- I-9 employment eligibility verification form with official documents as required
- Copy of minutes approving the hiring and salary of the new employee

EFFECTIVE DATES FOR EMPLOYMENT & TERMINATION: When possible, a new employee will begin employment on the beginning day of a pay period unless that day is a holiday. Termination of employment can be effective on any weekday unless that day is a holiday. Employees paid from grants or special funds that are expected to continue shall be paid at the beginning of the fiscal year when there is official written notice of the grant renewal but not necessarily receipt of the grant/special funds contract.

IMMEDIATE ISSUE CHECKS: The Treasurer may issue a check on an immediate payment basis if it is resolved by the County Auditor to be in the best interest of the county to do so. The Treasurer will immediately issue a check for amounts required to refund overpayments of ad valorem taxes as requested by the County Tax Collector and approved by Commissioners Court.

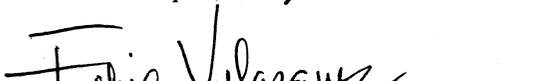
BANK SIGNATORIES: Disbursements from bank accounts including trust accounts, election department accounts, forfeiture accounts, inmate accounts, commissary accounts, internal service accounts, enterprise fund accounts, capital projects, and other operating bank accounts shall require a minimum of two (2) authorized signatures.

EXECUTED THIS 27th DAY OF OCTOBER 2003.


Louis H. Bruni, Webb County Judge


Gerardo Vasquez, Commissioner, Precinct 1


Judith G. Gutierrez, Commissioner, Precinct 2

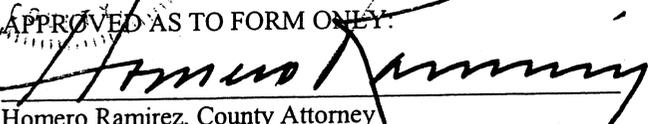

Felix Velasquez, Commissioner, Precinct 3


David R. Cortez, Commissioner, Precinct 4



ATTEST:

Margie Ibarra, County Clerk

APPROVED AS TO FORM ONLY:

Homero Ramirez, County Attorney

WEBB COUNTY OFFICIALS

COMMISSIONERS COURT

Bruni, Louis H.
Vasquez, Gerardo
Gutierrez, Judith G.
Velasquez, Felix, Jr., CPA
Cortez, David R.

County Judge
Commissioner Precinct 1
Commissioner Precinct 2
Commissioner Precinct 3
Commissioner Precinct 4

COURTS OF LAW

Flores, Manuel R.
Ender, Elma T. Salinas
Vasquez, Raul
Reyes, Andres
Morales, Albino "Ben"
Garza, Jesus
Gallego, Paul
Liendo, Hector J.
Valdez, Daniel
Benavides, Santos
Rangel, Ricardo
Garcia, Alfredo, Jr.
Martinez, Oscar Omar

49th. Judicial District Judge
341st. Judicial District Judge
111th. Judicial District Judge
406th. Judicial District Judge
County Court At Law I Judge
County Court At Law II Judge
Cluster Court Judge
Justice Of The Peace Precinct 1 Place 1
Justice Of The Peace Precinct 1 Place 2
Justice Of The Peace Precinct 2 Place 1
Justice Of The Peace Precinct 2 Place 2
Justice Of The Peace Precinct 3
Justice Of The Peace Precinct 4

ELECTED OFFICIALS

Barrera, Patricia A.
Garza, Juan
Gutierrez, Manuel
Hinojosa, Raul
Ibarra, Margarita, R
Juarez, Agustin M. "Tino"
Perales, Delia
Munoz, Annette
Ramirez, J. Homero
Reyes, Ruben
Rubio, Jose M., Jr.

Tax Assessor-Collector
County Sheriff
District Clerk
Constable Precinct 1
County Clerk
Constable Precinct 4
County Treasurer
Constable Precinct 3
County Attorney
Constable Precinct 2
District Attorney

APPOINTED OFFICIALS

Cantu, Jesus Eligio
Casso, Raul
Cavazos, Gerardo
Cuellar-Castillo, Rosa M.
Elizondo, Raul R.
Flores, Leo
Garcia, Guillermo
Gonzales, George L.
Mares, Cynthia
Meza, Roberto
Mojica, Melissa L
Montemayor, Francisco J.
Oliveros, Aliza
Palacios, Amy
Ramirez, Eloy, Jr.
Rodriguez, Tomas, Jr., P.E.
Salinas, Frank
Tiffin, Rhonda
Vargas, Juan
Villarreal, Carlos R.
Villarreal, Oscar

Veterans Service Officer
Chief of Staff for County Judge
Public Safety Communications Engineer
Law Librarian
Building Maintenance, Parks & Grounds Director
County Auditor
Management Information Systems Director
County Extension Agent
Community Action Agency Director
Chief Adult Probation Officer
Chief Juvenile Probation Officer
Public Defender
Head Start Program Director
Risk Management & Insurance Manager
County Purchasing Agent
County Engineer
Central Welfare Director
Planning & Physical Development
Economic Development Director
Executive Administrator for Commissioners Court
Elections Administrator

TAX RATE ANALYSIS & ESTIMATED COLLECTIONS

GENERAL FUND NET TAXABLE VALUE	\$	7,630,038,770
ROAD AND BRIDGE FUND NET TAXABLE VALUE	\$	<u>7,627,159,021</u>

FUND TYPE	TAX RATE PER \$ 100	100% LEVY	5% DELINQUENT	95% COLLECTION
GENERAL FUND M & O	0.367934	28,073,507	1,403,675	26,669,832
G/F DEBT SERVICE	0.078077	5,957,305	297,865	5,659,440
ROAD & BRIDGE FUND M & O	0.001174	89,543	4,477	85,066
R & B DEBT SERVICE	0.010738	819,004	40,950	778,054
TOTAL TAX RATE	0.457923	34,939,359	1,746,968	33,192,391

NET EFFECTIVE TAX RATE:	0.456432
ROLLBACK TAX RATE, ADJUSTED FOR SALES TAX:	0.494761

**WEBB COUNTY, TEXAS
TAX RATE HISTORY
LAST TEN FISCAL YEARS**

FUND TYPE	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
GENERAL FUND M & O TAX RATE	0.253560	0.264060	0.285823	0.300581	0.311987	0.342362	0.366800	0.365948	0.370948	0.367934
G/F DEBT SERVICE TAX RATE	0.088580	0.081480	0.079665	0.083795	0.072389	0.075859	0.078980	0.070388	0.073508	0.078077
ROAD & BRIDGE FUND M & O	0.001250	0.000890	0.000890	0.005576	0.000702	0.007487	0.004057	0.003567	0.003567	0.001174
R&B DEBT SERVICE TAX RATE	0.006110	0.003070	0.000000	0.000000	0.004874	0.004244	0.005115	0.005320	0.009900	0.010738
TOTAL M & O & DEBT TAX RATE	0.349500	0.349500	0.366378	0.389952	0.389952	0.429952	0.454952	0.445223	0.457923	0.457923

Property Tax Levies and Collections
Last Ten Fiscal Years
1994 - 2003

Fiscal Years	Assessed Value (A)	Total Tax Levy (B)	Current Tax Collections	Tax Rate	Percentage of Current Taxes Collected	Delinquent Taxes Collected	Penalty & Interest Collected	Discount	Total Taxes Collected (C)	Ratio of Total Taxes Collected to Tax Levy	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Tax Levy
1994	3,957,035,128	12,971,479	11,756,858	0.327890	90.64	1,142,166	559,252	(224,588)	13,233,688	1.02	6,733,520	0.52
1995	4,306,178,797	15,064,963	13,801,879	0.349500	91.62	1,091,917	622,005	(280,865)	15,234,936	1.01	6,842,422	0.45
1996	4,529,282,386	15,816,008	14,531,021	0.349500	91.88	1,037,339	559,834	(275,058)	15,853,136	1.00	7,247,265	0.46
1997	4,637,505,928	16,660,010	15,616,322	0.366378	93.74	1,288,830	640,011	(302,920)	17,242,243	1.03	7,220,861	0.43
1998	4,910,989,768	19,144,683	17,664,789	0.389952	92.27	1,358,951	738,802	(360,259)	19,402,283	1.01	7,816,551	0.41
1999	5,182,685,826	20,207,251	18,744,195	0.389952	92.76	1,404,240	659,493	(387,927)	20,420,001	1.01	7,548,142	0.37
2000	5,326,015,860	22,892,501	21,164,701	0.429952	92.45	1,373,667	657,864	(412,088)	22,784,144	1.00	7,902,488	0.35
2001	5,756,958,205	26,124,397	23,933,599	0.454952	91.61	1,630,629	676,986	(490,571)	25,750,643	0.99	8,728,546	0.33
2002	6,487,380,714	28,997,816	27,063,356	0.445223	93.33	1,736,668	755,117	(552,995)	29,002,146	1.00	9,128,540	0.31
2003	7,301,151,991	33,424,470	31,157,950	0.457923	93.22	1,708,826	749,580	(655,950)	32,960,406	0.99	8,936,654	0.27

(A) Source: County Assessor and Collector of Taxes.
Farm-to-market Fund excluded.
The legislature adopted a new Property Tax Code in 1979, effective in 1981, providing that all taxing units assess taxable property at 100% of true value.

(B) Total tax levy is 100%, from this amount a collection rate between 92% to 94.5% is anticipated in the current year with the 8% to 5.5% anticipated in subsequent years.

(C) Includes current tax collections, delinquent tax collections, penalty & interest, and discounts.

Debt Service for Certificates of Obligation

Fiscal Year	Series 1984			Series 1986			Series 1988			Series 1989			Series 2000			Series 2001			Total
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	
2004	305,000	10,103	315,103	75,000	15,678	90,678	70,000	225,643	389,643	555,000	696,404	1,251,404	115,000	399,093	514,093	90,000	329,865	419,865	
2005				85,000	10,038	95,038	70,000	226,755	396,755	570,000	683,254	1,253,254	150,000	392,895	542,895	115,000	322,690	437,690	
2006				95,000	3,468	98,468	75,000	227,728	398,728	600,000	628,154	1,228,154	200,000	384,108	584,108	130,000	314,115	444,115	
2007							175,000	318,478	493,478	635,000	591,104	1,226,104	265,000	372,533	637,533	135,000	304,840	439,840	
2008							185,000	310,918	495,918	665,000	552,104	1,217,104	320,000	357,908	677,908	180,000	294,515	454,515	
2009							190,000	303,043	493,043	665,000	511,738	1,206,738	365,000	340,090	725,090	180,000	282,615	462,615	
2010							905,000	280,048	1,185,048	730,000	473,073	1,203,073	680,000	312,678	1,002,678	215,000	272,015	487,015	
2011							945,000	200,421	1,145,421	770,000	435,188	1,205,188	715,000	276,493	991,493	230,000	263,058	493,058	
2012							985,000	157,453	1,142,453	810,000	394,695	1,204,695	190,000	262,868	452,868	615,000	245,331	860,331	
2013							1,025,000	111,965	1,136,965	865,000	306,144	1,171,144	320,000	240,280	560,280	570,000	210,665	780,665	
2014							1,065,000	200,421	1,265,421	945,000	257,608	1,202,608	395,000	264,544	659,544	570,000	194,674	764,674	
2015							1,090,000	44,278	1,134,278	1,000,000	205,085	1,205,085	510,000	179,928	689,928	480,000	171,870	651,870	
2016										1,050,000	151,478	1,201,478	580,000	150,375	730,375	510,000	126,730	636,730	
2017										1,110,000	39,420	1,149,420	995,000	117,125	1,112,125	530,000	101,644	631,644	
2018										1,175,000	31,725	1,206,725	1,090,000	80,975	1,170,975	595,000	45,375	640,375	
2019																610,000	15,250	625,250	
2020																			
2021																			
2022																			
2023																			
Total	305,000	10,103	315,103	265,000	29,383	294,383	7,880,000	2,947,944	10,827,944	13,035,000	6,343,888	19,378,888	7,395,000	4,317,494	11,712,494	6,780,000	3,729,263	10,509,263	

Fiscal Year	Series 2000 Waterworks			Limited Tax Bonds, Series 2002			Certificates of Obligation, 2002			Certificates of Obligation, 2003			Limited Tax Refunding Bonds, Series 2003			Total				
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total					
2004	20,000	107,265	127,265	400,000	447,675	847,675	145,000	160,113	305,113	705,000	296,125	1,001,125	360,000	414,561	774,561	2,840,000	3,422,138	6,262,138		
2005	30,000	106,093	136,093	415,000	435,450	850,450	150,000	155,688	305,688	1,005,000	253,375	1,258,375	270,000	215,413	485,413	2,840,000	3,302,960	6,142,960		
2006	40,000	104,410	144,410	425,000	421,788	846,788	155,000	140,725	305,725	1,055,000	201,975	1,256,975	60,000	424,035	484,035	2,840,000	3,158,754	6,418,754		
2007	50,000	102,203	152,203	440,000	408,650	848,650	165,000	135,535	300,535	1,110,000	141,750	1,251,750	90,000	422,104	512,104	425,000	203,350	628,350		
2008	70,000	98,198	168,198	460,000	390,900	850,900	165,000	135,535	300,535	1,170,000	90,750	1,260,750	220,000	417,760	637,760	435,000	190,868	625,868		
2009	90,000	95,113	185,113	475,000	374,538	849,538	170,000	135,583	305,583	1,230,000	30,750	1,260,750	385,000	408,341	793,341	450,000	180,868	631,209		
2010	100,000	90,170	190,170	490,000	357,495	847,495	175,000	127,583	302,583	1,300,000	399,810	1,699,810	520,000	396,810	916,810	790,000	147,531	937,531		
2011	110,000	84,603	194,603	510,000	339,023	849,023	185,000	120,919	305,919	1,380,000	392,595	1,772,595	580,000	392,595	972,595	870,000	119,338	991,338		
2012	120,000	78,380	198,380	530,000	319,990	849,990	190,000	113,840	303,840	1,460,000	374,255	1,834,255	650,000	374,255	1,024,255	885,000	86,538	971,538		
2013	130,000	71,545	201,545	550,000	298,320	848,320	195,000	106,330	301,330	1,540,000	344,355	1,884,355	720,000	344,355	1,064,355	930,000	16,600	950,600		
2014	140,000	64,085	204,085	570,000	275,461	845,461	205,000	98,202	303,202	1,620,000	315,865	1,935,865	790,000	315,865	1,105,865	1,000,000	1,419,210	2,515,075		
2015	150,000	56,000	206,000	600,000	250,851	850,851	215,000	89,405	304,405	1,700,000	287,760	1,987,760	860,000	287,760	1,147,760	1,100,000	1,203,632	2,351,392		
2016	160,000	47,280	207,280	625,000	224,829	849,829	225,000	79,914	304,914	1,780,000	247,585	2,027,585	930,000	247,585	1,177,585	1,200,000	1,015,096	2,212,681		
2017	170,000	37,915	207,915	650,000	196,133	846,133	235,000	69,705	304,705	1,860,000	207,275	2,067,275	1,000,000	207,275	1,207,275	1,300,000	812,265	2,119,540		
2018	180,000	27,895	207,895	685,000	165,753	850,753	245,000	58,783	303,783	1,940,000	167,525	2,107,525	1,100,000	167,525	1,267,525	1,400,000	598,238	1,865,763		
2019	190,000	17,210	207,210	715,000	133,374	848,374	255,000	47,219	302,219	2,020,000	123,775	2,143,775	1,200,000	123,775	1,323,775	1,500,000	351,848	1,875,623		
2020	200,000	5,850	205,850	750,000	98,750	848,750	270,000	34,810	304,810	2,100,000	60,719	2,160,719	1,300,000	60,719	1,360,719	1,600,000	221,890	1,822,609		
2021				785,000	61,125	846,125	280,000	21,540	301,540	2,180,000	20,955	2,200,955	1,400,000	20,955	1,420,955	1,700,000	108,844	1,809,799		
2022				830,000	20,750	850,750	295,000	7,375	302,375	2,260,000	6,285	2,266,285	1,500,000	6,285	1,506,285	1,800,000	28,958	1,835,243		
2023																				
Total	1,940,000	1,182,233	3,142,233	10,910,000	6,217,785	16,127,785	3,916,000	1,880,607	5,796,607	6,276,000	1,820,825	8,096,825	10,090,000	6,225,671	16,315,671	8,280,000	1,600,824	9,880,824		

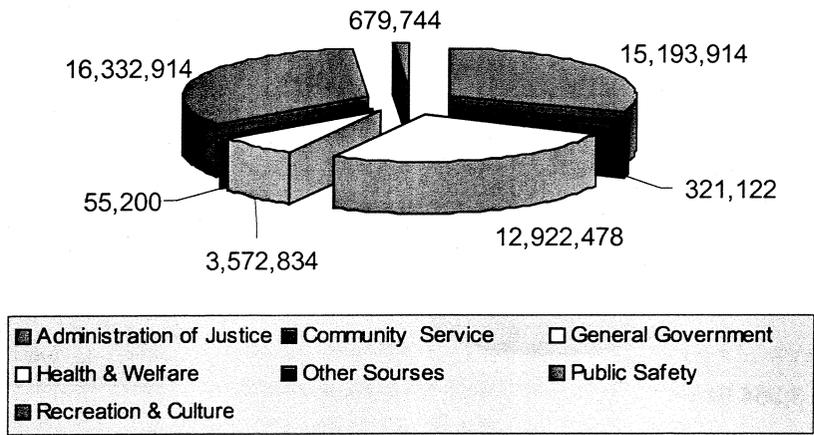
Annual Amended Budgets

Fiscal Year	General Fund	Road & Bridge Fund	Debt Service Fund	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Trust Funds	All Other Funds	Total Budgets
1996	30,379,922	2,265,655	4,345,414	19,361,939	853,733	3,968,127	824,690	11,216,961	73,216,441
1997	28,895,719	2,415,985	4,202,295	14,397,164	704,721	3,664,295	1,030,585	15,609,795	70,920,559
1998	30,904,678	2,308,317	4,150,063	9,400,703	1,590,008	5,720,729	1,030,607	18,912,534	74,017,639
1999	33,812,202	2,890,846	4,246,170	27,944,150	1,611,833	5,038,548	1,267,694	21,138,100	97,949,543
2000	36,654,515	2,914,209	4,360,851	57,028,509	1,299,321	6,482,268	1,375,664	23,711,735	133,827,072
2001	38,478,985	3,152,137	4,779,034	52,791,699	1,188,467	6,340,195	1,282,158	24,860,882	132,873,557
2002	43,389,199	3,876,930	5,119,464	56,777,694	1,226,142	6,745,011	1,573,462	28,626,733	147,334,635
2003	50,837,179	4,650,817	19,865,118	45,676,344	1,207,257	8,094,814	1,657,681	28,855,477	160,844,687
2004	49,078,206	4,964,943	7,131,196	53,398,666	1,297,982	7,889,640	921,358	23,457,651	148,139,642

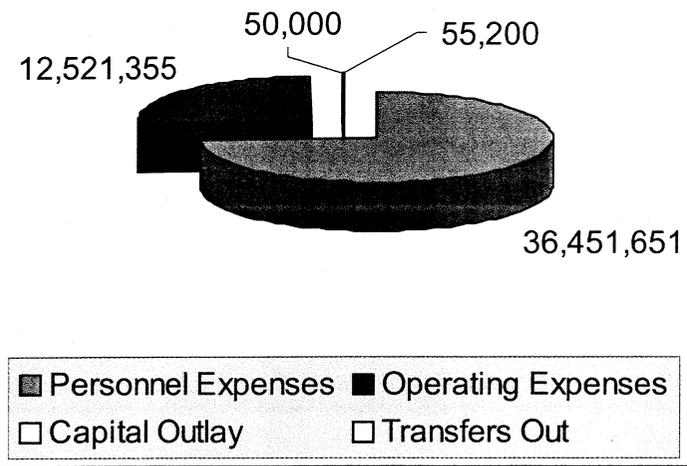
(1) 13.1 Million represents re-financing debt to lower interest rate.

(2) As adopted on October 01, 2003.

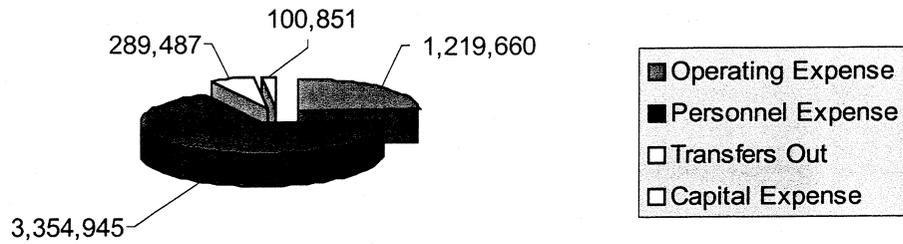
General Fund Expenditures by Function



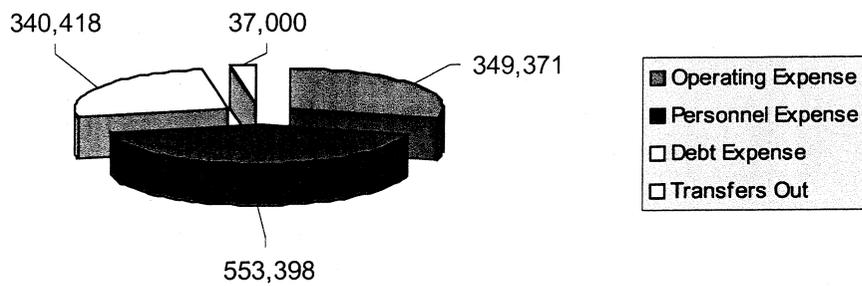
General Fund Expenditures by Category



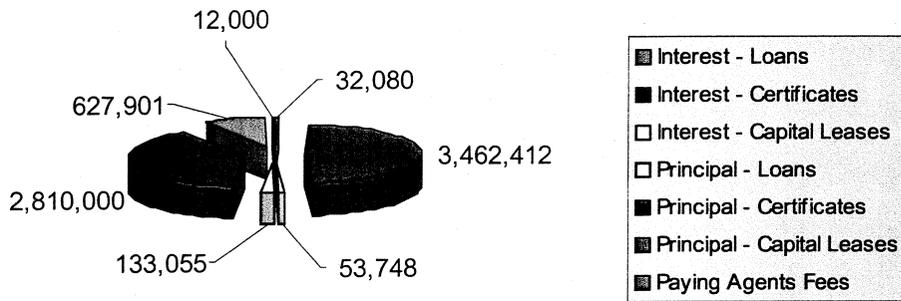
Road & Bridge Fund Expenditure By Category



Water Utility Fund by Expenditures



Debt Service Expenditures



Revenue vs. Expenditures

