

WEBB COUNTY, TEXAS
Changes in Net Assets
Last Five Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year				
	2002	2003	2004	2005	2006
Expenses					
Governmental activities:					
General Government	\$ 11,947,403	\$ 13,487,391	\$ 14,585,966	\$ 15,830,470	\$ 17,296,207
Public Safety	7,438,934	7,985,078	8,856,552	9,947,515	10,935,866
Justice System	15,107,757	18,844,056	19,318,933	22,536,903	22,456,105
Health and Human Services	15,097,668	17,294,894	15,474,538	17,015,316	16,877,807
Infrastructure and Environmental	5,657,948	7,833,265	6,467,850	6,411,532	6,585,998
Correction and Rehabilitation	11,352,329	12,414,986	12,347,364	13,232,571	13,601,562
Community and Economic Development	2,476,400	1,972,546	1,568,358	2,230,306	2,798,769
Interest on long-term debt	2,747,740	3,169,359	3,366,033	3,107,381	3,198,673
Total governmental activities expenses	<u>71,826,179</u>	<u>83,001,575</u>	<u>81,985,594</u>	<u>90,311,994</u>	<u>93,750,987</u>
Business-type activities:					
Webb County Water Utility	1,084,617	1,244,183	1,323,342	1,393,392	1,736,292
Total business-type activities expenses	<u>1,084,617</u>	<u>1,244,183</u>	<u>1,323,342</u>	<u>1,393,392</u>	<u>1,736,292</u>
Total primary government expenses	<u>\$ 72,910,796</u>	<u>\$ 84,245,758</u>	<u>\$ 83,308,936</u>	<u>\$ 91,705,386</u>	<u>\$ 95,487,279</u>
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 1,490,934	\$ 1,310,441	\$ 1,724,984	\$ 1,865,953	\$ 2,087,046
Public Safety	593,028	887,485	752,440	483,137	3,134,551
Justice System	2,949,920	3,892,530	4,050,226	5,160,264	4,660,414
Health and Human Services	274,726	119,113	-	-	238,969
Infrastructure and Environmental	2,960,105	3,859,304	4,245,733	4,363,782	4,235,115
Correction and Rehabilitation	120,715	277,595	184,570	611,765	126,668
Community and Economic Development	431,640	405,177	-	-	-
Operation grants and contributions	25,328,735	26,261,519	23,607,496	25,379,296	25,210,288
Capital grants and contributions	1,799,079	1,163,185	7,451,285	10,683,665	6,076,953
Total governmental activities program revenues	<u>35,948,882</u>	<u>38,176,349</u>	<u>42,016,734</u>	<u>48,547,862</u>	<u>45,770,004</u>
Business-type activities:					
Charges for services:					
Webb County Water Utility	1,036,726	1,113,618	1,333,923	1,363,536	1,346,221
Total business-type activities program revenues	<u>1,036,726</u>	<u>1,113,618</u>	<u>1,333,923</u>	<u>1,363,536</u>	<u>1,346,221</u>
Total primary government program revenues	<u>\$ 36,985,608</u>	<u>\$ 39,289,967</u>	<u>\$ 43,350,657</u>	<u>\$ 49,911,398</u>	<u>\$ 47,116,225</u>
Net (expense)/revenue					
Governmental activities	\$ (35,877,297)	\$ (44,825,226)	\$ (39,968,860)	\$ (41,764,132)	\$ (47,980,983)
Business-type activities	(47,891)	(130,565)	10,581	(29,856)	(390,071)
Total primary government net expense	<u>\$ (35,925,188)</u>	<u>\$ (44,955,791)</u>	<u>\$ (39,958,279)</u>	<u>\$ (41,793,988)</u>	<u>\$ (48,371,054)</u>
General Revenues and Other Changes in Net Assets					
Governmental activities:					
Taxes					
Property taxes, levied for general purposes	\$ 24,583,580	\$ 27,139,320	\$ 29,170,785	\$ 32,727,988	\$ 36,116,290
Property taxes, levied for debt service	4,791,623	5,870,697	6,726,196	5,946,478	6,294,045
Hotel Motel occupancy tax	382,440	362,359	403,075	394,955	500,761
Sales and miscellaneous tax	8,750,844	9,329,331	10,075,329	11,172,137	11,718,938
Unrestricted investment earnings	780,396	659,878	728,513	1,466,724	2,469,470
Miscellaneous	2,121,128	2,661,652	1,503,272	1,464,963	1,718,943
Transfers	(55,160)	467,138	(7,044)	(80,000)	(166,414)
Total governmental activities	<u>41,354,851</u>	<u>46,490,375</u>	<u>48,600,126</u>	<u>53,093,245</u>	<u>58,652,033</u>
Business-type activities:					
Unrestricted investment earnings	41,215	24,994	26,422	59,509	58,978
Transfers	54,652	32,862	-	80,000	166,414
Total business-type activities	<u>95,867</u>	<u>57,856</u>	<u>26,422</u>	<u>139,509</u>	<u>225,392</u>
Total primary government	<u>\$ 41,450,718</u>	<u>\$ 46,548,231</u>	<u>\$ 48,626,548</u>	<u>\$ 53,232,754</u>	<u>\$ 58,877,425</u>
Change in Net Assets					
Governmental activities	\$ 5,477,554	\$ 1,665,149	\$ 8,631,266	\$ 11,329,113	\$ 10,671,050
Business-type activities	47,976	(72,709)	37,003	109,653	(164,679)
Total primary government	<u>\$ 5,525,530</u>	<u>\$ 1,592,440</u>	<u>\$ 8,668,269</u>	<u>\$ 11,438,766</u>	<u>\$ 10,506,371</u>

Source: Webb County Financial Records