

**Webb County, Texas**  
**Budget and Actual (with Variances)**  
**General Fund**  
**For Year Ended September 30, 2003**

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Property Taxes	\$ 27,391,342	27,391,342	26,801,544	(589,798)
Sales and Miscellaneous Taxes	9,350,000	9,350,000	9,156,206	(193,794)
Intergovernmental	321,900	321,900	303,955	(17,945)
Charges for Services	5,771,912	5,771,912	5,718,296	(53,616)
Fines and Forfeits	3,028,790	3,028,790	3,250,811	222,021
Investments Earnings	305,458	305,458	220,961	(84,497)
Miscellaneous	590,660	590,660	569,187	(21,473)
Total Revenues	<u>\$ 46,760,062</u>	<u>46,760,062</u>	<u>46,020,960</u>	<u>(739,102)</u>
<b>EXPENDITURES</b>				
Current:				
General Government	\$ 12,414,086	12,748,874	11,808,029	940,845
Public Safety	6,980,017	6,857,154	6,368,887	488,267
Justice System	14,605,027	15,132,525	14,581,697	550,828
Health And Human Services	3,738,184	4,661,394	4,619,137	42,257
Infrastructure And Environmental Services	147,000	147,000	143,170	3,830
Corrections and Rehabilitation	9,206,506	9,329,427	8,887,129	442,298
Community and Economic Development	1,599,006	1,590,549	1,543,097	47,452
Capital Outlay		37,397	37,397	
Total Expenditures	<u>\$ 48,689,826</u>	<u>50,504,320</u>	<u>47,988,543</u>	<u>2,515,777</u>
Excess (Deficiency) Of Revenues				
Over (Under) Expenditures	(1,929,764)	(3,744,258)	(1,967,583)	1,776,675
Other Financing Sources (Uses):				
Operating Transfers In	\$ 862,000	862,000	862,000	
Operating Transfers Out	(32,862)	(332,862)	(332,862)	
Total Other Financing Sources (Uses)	<u>\$ 829,138</u>	<u>529,138</u>	<u>529,138</u>	
Special Item:				
Proceeds from Sale of Capital Assets	5,000	5,000		(5,000)
Net change in fund balances	<u>\$ (1,095,626)</u>	<u>(3,210,120)</u>	(1,438,445)	<u>1,771,675</u>
Fund Balances - Beginning, Restated			8,976,451	
Fund Balances - Ending			<u>\$ 7,538,006</u>	

The accompanying notes are an integral part of these financial statements.

**Webb County, Texas  
Schedule of Revenues  
Budget to Actual  
General Fund  
For Year Ended September 30, 2003**

	2003			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>REVENUES</b>				
<b>Property Taxes:</b>				
Ad Valorem - Current	\$ 25,165,717	25,165,717	24,628,080	(537,637)
Ad Valorem - Delinquent	1,500,125	1,500,125	1,482,799	(17,326)
Penalty And Interest	725,500	725,500	690,665	(34,835)
<b>Total Property Taxes</b>	<b>27,391,342</b>	<b>27,391,342</b>	<b>26,801,544</b>	<b>(589,798)</b>
<b>Sales And Miscellaneous Taxes:</b>				
General Sales Tax	9,100,000	9,100,000	8,874,726	(225,274)
Mixed Drink Tax	200,000	200,000	233,288	33,288
Bingo Tax	50,000	50,000	48,192	(1,808)
<b>Total Sales and Miscellaneous Taxes</b>	<b>9,350,000</b>	<b>9,350,000</b>	<b>9,156,206</b>	<b>(193,794)</b>
<b>Fees And Fines:</b>				
<b>Non-Traffic Fines:</b>				
Basic Supervision	50,000	50,000	72,784	22,784
Justice Of The Peace, Precinct 1, Place 1	57,100	57,100	28,409	(28,691)
Justice Of The Peace, Precinct 1, Place 2	29,500	29,500	15,796	(13,704)
Justice Of The Peace, Precinct 2, Place 1	86,000	86,000	75,125	(10,875)
Justice Of The Peace, Precinct 2, Place 2	41,000	41,000	10,977	(30,023)
Justice Of The Peace, Precinct 3	1,700	1,700	679	(1,021)
Justice Of The Peace, Precinct 4	11,100	11,100	12,614	1,514
<b>Bond Forfeitures:</b>				
County Clerk	5,500	5,500	112	(5,388)
District Clerk	40,000	40,000	87,460	47,460
<b>Total Fees And Fines</b>	<b>321,900</b>	<b>321,900</b>	<b>303,955</b>	<b>(17,945)</b>
<b>Intergovernmental Revenues:</b>				
Federal Prisoners-Jail	4,905,487	4,905,487	4,600,585	(304,902)
SRO-LISD Program	514,000	514,000	558,890	44,890
State Comptroller Administrative Fee	100,000	100,000	191,477	91,477
Prisoners Revenue-Juveniles	30,000	30,000		(30,000)
Judicial State Fund	112,425	112,425	106,792	(5,633)
Indigent Health Care Relief			69,325	69,325
Grant Revenue	110,000	110,000	191,227	81,227
<b>Total Intergovernmental</b>	<b>5,771,912</b>	<b>5,771,912</b>	<b>5,718,296</b>	<b>(53,616)</b>
<b>Charges for Services:</b>				
Tax Assessor / Collector	821,500	821,500	767,314	(54,186)
Treasurer	750	750	801	51
County Clerk	435,900	435,900	506,303	70,403
District Clerk	641,000	641,000	734,912	93,912
Sheriff	54,000	54,000	50,858	(3,142)

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**Webb County, Texas**  
**Schedule of Revenues**  
**Budget to Actual**  
**General Fund**  
**For Year Ended September 30, 2003**

	2003			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>REVENUES</b>				
<b>Charges for Services (continued)</b>				
Constable Precinct 1	\$ 6,000	6,000	9,442	3,442
Constable Precinct 3	100	100	60	(40)
Constable Precinct 4	5,000	5,000	939	(4,061)
Juvenile Probation	6,000	6,000	7,369	1,369
Basic Supervision	97,850	97,850	96,338	(1,512)
Pre Trial Services	60,000	60,000	132,674	72,674
Justice Of The Peace, Precinct 1, Place 1	74,700	74,700	55,244	(19,456)
Justice Of The Peace, Precinct 1, Place 2	42,750	42,750	35,400	(7,350)
Justice Of The Peace, Precinct 2, Place 1	106,760	106,760	100,358	(6,402)
Justice Of The Peace, Precinct 2, Place 2	47,430	47,430	19,054	(28,376)
Justice Of The Peace, Precinct 3	29,100	29,100	25,520	(3,580)
Justice Of The Peace, Precinct 4	138,900	138,900	257,319	118,419
Public Defender	60,000	60,000	45,729	(14,271)
Green Fees And Golf Course Commissions	401,050	401,050	405,177	4,127
<b>Total Charges for Services</b>	<u>3,028,790</u>	<u>3,028,790</u>	<u>3,250,811</u>	<u>222,021</u>
<b>Investment Earnings</b>	<u>305,458</u>	<u>305,458</u>	<u>220,961</u>	<u>(84,497)</u>
<b>Total Investment Earnings</b>	<u>305,458</u>	<u>305,458</u>	<u>220,961</u>	<u>(84,497)</u>
<b>Miscellaneous Revenue:</b>				
Rents	45,000	45,000	39,865	(5,135)
Court Center Fiscal Fee	17,500	17,500	18,811	1,311
Refunds	2,500	2,500	30,481	27,981
Telephone Commissions	204,000	204,000	174,654	(29,346)
Administrative Fee, HHS	155,000	155,000	155,000	
Administrative Fee, Rural	45,118	45,118	45,120	2
Administrative Fee, Water	25,000	25,000	25,000	
Note Proceeds	10,542	10,542	10,542	
Insurance Proceeds Recovery	60,000	60,000	34,000	(26,000)
Other	26,000	26,000	35,715	9,715
<b>Total Miscellaneous Revenue</b>	<u>590,660</u>	<u>590,660</u>	<u>569,187</u>	<u>(21,473)</u>
<b>TOTAL REVENUES</b>	<u>\$ 46,760,062</u>	<u>46,760,062</u>	<u>46,020,960</u>	<u>(739,102)</u>

The accompanying notes are an integral part of these financial statements.

Concluded

**WEBB COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES**  
**BUDGET TO ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	2003			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>GENERAL GOVERNMENT:</b>				
<b>Commissioners Court</b>				
Wages And Fringe Benefits	\$ 452,959	490,933	490,929	4
Administrative Travel	20,000	19,131	13,932	5,199
Postage	300	300	290	10
Dues And Memberships	24,460	24,460	24,387	73
Equipment Rental	600	600	356	245
Professional Services	2,000			
Access Cable Broadcasting	6,000	6,000	5,795	205
Materials And Supplies	25,000	16,600	16,600	
Minor Apparatus And Tools		3,245	3,010	235
Repairs And Maintenance Equipment	3,932	6,183	6,183	
South Texas County Judges And Commissioners	20,000	13,669	13,669	
<b>Total Commissioners Court</b>	<b>555,251</b>	<b>581,121</b>	<b>575,149</b>	<b>5,972</b>
<b>Radio Communications</b>				
Wages And Fringe Benefits	120,719	120,719	117,244	3,475
Administrative Travel	1,200	1,200		1,200
Office Supplies	550	466	457	9
Postage	100	100	96	4
Dues And Memberships	200	200	153	47
Training And Education	800	800	355	445
Fuel And Lubricants	1,000	1,000	668	332
Materials And Supplies	500	500	490	10
Minor Apparatus And Tools		84	84	
Repairs And Maintenance Vehicles	1,300	1,300	1,186	114
<b>Total Radio Communications</b>	<b>126,369</b>	<b>126,369</b>	<b>120,732</b>	<b>5,637</b>
<b>Risk Management And Insurance</b>				
Administrative Travel	8,500	7,800	7,799	1
Local Mileage	400	400	67	333
Postage	4,000	4,000	3,426	574
Dues And Memberships	550	550	385	165
Books And Subscriptions	350	350	229	121
Training And Education	2,000	2,700	2,637	63
Equipment Rental	500	500	464	36
Property Casualty Liability	750,000	627,167	538,955	88,212
Justice Center Flood Loss		2,202	2,201	1
Justice Center 2nd Loss		6,188	6,187	1
Justice Center 3rd Floor		1,350	1,350	
Property Reimbursements		113,093	113,092	1
Loss Control Consultant	7,000	7,000	4,793	2,207
Fuel And Lubricants	1,500	1,500		1,500
Materials And Supplies	6,500	6,397	5,442	955
Minor Apparatus And Tools		103	103	
Repairs And Maintenance Equipment	7,220	7,220	6,109	1,111
Safety Education Program	25,000	25,000	1,612	23,388
Claims Paid - Property	150,000	150,000	144,418	5,582
<b>Total Risk Management And Insurance</b>	<b>963,520</b>	<b>963,520</b>	<b>839,269</b>	<b>124,251</b>
<b>Vehicle Maintenance</b>				
Wages And Fringe Benefits	410,906	410,906	337,015	73,891
Administrative Travel	190	190		190
Uniforms	6,000	6,000	1,422	4,579

Continued

**WEBB COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES  
BUDGET TO ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	2003			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>GENERAL GOVERNMENT:</b>				
<b>Vehicle Maintenance-Continued</b>				
Fuel And Lubricants	8,500	8,500	2,793	5,707
Materials And Supplies	3,500	2,381	2,325	56
Minor Apparatus And Tools		1,119	1,119	
Repairs And Maintenance Equipment	15,000	15,000	4,185	10,815
<b>Total Vehicle Maintenance</b>	<u>444,096</u>	<u>444,096</u>	<u>348,859</u>	<u>95,237</u>
<b>General Operations</b>				
Bank Charges			(5,197)	5,197
Telephone		1,961	1,961	
Telephone / Maintenance	260,000	234,385	234,385	
Cell Phones	40,000	46,443	46,442	1
New Equipment / Service		1,100	1,100	
Auditing and Accounting	50,000	50,000	33,325	16,675
Professional Services	275,000	196,725	192,358	4,367
Lunacy Costs		6,034	6,034	
Utilities	413,000	673,027	673,027	
Repairs And Maintenance Building	175,000	170,877	170,811	66
Repairs And Maintenance Equipment	45,000	25,097	25,096	1
IDEO Work Study	10,000	10,000	10,000	
Capital Outlay		37,397	37,397	
<b>Total General Operations</b>	<u>1,268,000</u>	<u>1,453,046</u>	<u>1,426,739</u>	<u>26,307</u>
<b>Third Party Contracts</b>				
Youth Commission	3,000	3,000		3,000
Sacred Heart Children's	15,000	15,000	15,000	
Texas National Guard	3,000	3,000	3,000	
Texas A&M Dance Program	1,500	1,500	1,500	
Ruthe B. Cowl	90,000	90,000	90,000	
S.C.A.N. Matching	5,000	5,000		5,000
American Red Cross	7,500	7,500	7,500	
Boys's & Girls' Club Ld	25,000	25,000	25,000	
Industrial Dev Board	95,000	95,000	95,000	
STDC (Elderly Nutrition Program)	45,000	45,000	45,000	
Crime Stoppers	2,000	2,000	2,000	
Lifeline	5,000	5,000		5,000
Laredo Regional Food Ba	10,000	10,000	10,000	
Webb County Soil & Conserv.	4,000	4,000	4,000	
Bethany House	12,500	12,500	12,500	
LCC Spanish Tradition	4,500	4,500	4,500	
Laredo Webb Co. Food Bank	5,000	15,000	15,000	
American G.I. Forum	1,000	1,000	1,000	
Children's International	50,000	50,000	50,000	
Boy Scouts of America	5,000	5,000	5,000	
Litracy Volunteer of America	1,500	1,500	1,500	
Savate Boxing	7,500	7,500	7,500	
Laredo Veterans Coalition	50,000	50,000	50,000	
Habitat For Humanity	20,000	20,000	20,000	
MHMR	20,000	20,000	20,000	
<b>Total Third Party Contracts</b>	<u>488,000</u>	<u>498,000</u>	<u>485,000</u>	<u>13,000</u>
<b>Grant Matching</b>				
Rural Transportation 980	86,000	86,000	86,000	
Meals On Wheels Fund 952	48,000	48,000	48,000	

Continued

**WEBB COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES  
BUDGET TO ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	2003			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>GENERAL GOVERNMENT:</b>				
<b>Grant Matching-Continued</b>				
Social Services Fund 902	30,000	30,000	28,142	1,858
Elderly Nutrition	85,000	85,000	84,792	208
C.S.B.G. Fund 920	136,000	136,000	134,512	1,488
Initiative Against Violence	24,347	24,347	22,975	1,372
Laredo Auto Theft Task	65,000	65,000	39,832	25,168
Domestic Violence Couns	53,240	53,240	45,972	7,268
Women's Legal Advocate	28,904	28,904	15,646	13,258
Narcotics Task Force DEA	17,000	17,000	7,384	9,616
Women's Advocate Fund 2	17,278	17,278	13,100	4,178
DA Narcotics Task Force	87,000			
Laredo Financial TaskForce 29	9,000	9,000	9,000	
CJD TX Narc. Control Fund 2		84,704	73,585	11,119
TWDB Facility Plan		14,296	14,296	
Welfare to Work-Fund 42	20,000	20,000	18,737	1,263
Environmental Investment Pr.	10,000			
SHCtr Capacity Building	2,000			
Vida Antigua	250,000	250,000	144,500	105,500
Tax Base Study	15,000	15,000		15,000
State Aid #TJPC-A-99-24	142,509	142,509	137,320	5,189
Border Project TJPC-B-2	3,193	3,193	3,193	
Purchase Juvenile Servi	7,000	7,000	1,816	5,184
Juvenile Accountability	32,469	32,469	25,778	6,691
Anti-Truancy BootCamp	22,222	22,222	11,019	11,203
Progressive Sanct TJPC-	21,169	21,169	19,912	1,257
New Prog. Sanct. TJPC-O	10,423	10,423	10,423	
COPS Universal Hiring	22,000	22,000	22,000	
Access And Visitation Grant	5,000	5,000		5,000
Police Activity League	30,000	30,000	9,985	20,015
Local Law Enforcement B	9,000	9,000	7,983	1,017
TX Transp. Step Wave	1,500	1,500		1,500
School Resource Officer	14,000	14,000	8,193	5,807
<b>Total Grant Matching</b>	<b>1,304,254</b>	<b>1,304,254</b>	<b>1,044,095</b>	<b>260,159</b>
<b>County Judge's Office</b>				
Wages And Fringe Benefits	356,512	523,346	516,356	6,990
Administrative Travel	15,000	25,000	11,575	13,425
Postage	2,000	2,000	1,303	697
Advertising	500	500	400	100
Books And Subscriptions	1,250	1,250	690	560
Training And Education	4,000	5,000	2,500	2,500
Professional Services		27,846	9,000	18,846
Materials And Supplies	19,000	20,629	17,515	3,114
Minor Apparatus And Tools		2,371	2,371	
Repairs And Maintenance Equipment	3,000	3,000	816	2,184
<b>Total County Judge's Office</b>	<b>401,262</b>	<b>610,942</b>	<b>562,527</b>	<b>48,415</b>
<b>Management Information Systems</b>				
Wages And Fringe Benefits	492,916	540,870	537,180	3,690
Office Supplies	1,000	1,000	906	94
Postage	400	400	107	293
Dues And Memberships	400	400		400
Books And Subscriptions	500	500	313	187

Continued

**WEBB COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES**  
**BUDGET TO ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	2003			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>GENERAL GOVERNMENT:</b>				
<b>Management Information Systems-Continued</b>				
Training And Education	15,000	10,686	8,596	2,090
Fuel And Lubricants	1,000	1,000	97	903
Materials And Supplies	10,000	10,000	9,748	252
Minor Apparatus And Tools		58,174	57,318	856
Repairs And Maintenance Equipment	317,560	263,700	262,406	1,294
Repairs And Maintenance Vehicles	2,000	2,000	15	1,985
<b>Total Management Information Systems</b>	<b>840,776</b>	<b>888,730</b>	<b>876,686</b>	<b>12,044</b>
<b>Public Information Office</b>				
Wages And Fringe Benefits	62,967	18,382	18,377	5
Administrative Travel	1,000	1,000		1,000
Postage	300	300	12	288
Books And Subscriptions	2,500	2,500	45	2,455
Materials And Supplies	1,000	530	180	350
Minor Apparatus And Tools		470	470	
<b>Total Public Information Office</b>	<b>67,767</b>	<b>23,182</b>	<b>19,083</b>	<b>4,099</b>
<b>County Treasurer's Office</b>				
Wages And Fringe Benefits	473,566	486,438	484,967	1,471
Local Mileage	50	50		50
Postage	3,500	5,164	4,725	439
Dues And Memberships	600	300	175	125
Books And Subscriptions	150	150		150
Training And Education	4,000	4,000	3,190	810
Equipment Rental	5,000	2,269	2,269	
Prof. Services /Develop	3,000			
Fuel And Lubricants	1,000	1,000	173	827
Materials And Supplies	15,000	17,331	17,256	75
Repairs And Maintenance Equipment	980	3,016	3,015	1
Repairs And Maintenance Vehicles	1,000	1,000	607	393
<b>Total County Treasurer's Office</b>	<b>507,846</b>	<b>520,718</b>	<b>516,377</b>	<b>4,341</b>
<b>County Auditor's Office</b>				
Wages And Fringe Benefits	1,050,682	1,039,541	952,497	87,044
Administrative Travel	7,000	2,100	2,036	64
Local Mileage	500	500	27	473
Postage	800	800	677	123
Dues And Memberships	2,500	2,500	1,555	945
Books And Subscriptions	1,700	1,700	1,655	45
Training And Education	15,000	11,800	11,783	17
Professional Services	50,000	48,950	47,160	1,790
Materials And Supplies	15,000	16,730	15,417	1,313
Minor Apparatus And Tools		7,420	55	7,365
Repairs And Maintenance Equipment	14,000	14,000	12,115	1,885
<b>Total County Auditor's Office</b>	<b>1,157,182</b>	<b>1,146,041</b>	<b>1,044,978</b>	<b>101,063</b>
<b>Purchasing Agent's Office</b>				
Wages And Fringe Benefits	477,670	477,670	458,341	19,329
Administrative Travel	7,500	7,500	3,038	4,462
Postage	3,200	3,220	3,219	1
Advertising	30,000	4,631	2,553	2,078
Advertising Purchasing		3,282	3,282	
Advertising Employment		6,183	5,785	398

Continued

**WEBB COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES  
BUDGET TO ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	2003			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>GENERAL GOVERNMENT:</b>				
<b>Purchasing Agent's Office-Continued</b>				
Advertising Legal Notice		6,612	5,762	850
Training And Education	2,500	1,684	744	940
Central Stores	10,000	19,117	19,116	1
Prof. Services /Develop	15,000	15,000	271	14,729
Fuel And Lubricants	2,000	2,000	373	1,627
Materials And Supplies	7,800	11,253	10,600	653
Minor Apparatus And Tools		318	143	175
Repairs And Maintenance Equipment	8,300	5,500	4,066	1,434
Repairs And Maintenance Vehicles	2,000	2,000	89	1,911
<b>Total Purchasing Agent's Office</b>	<b>565,970</b>	<b>565,970</b>	<b>517,382</b>	<b>48,588</b>
<b>Tax Assessor-Collector's Office</b>				
Wages And Fringe Benefits	1,484,590	1,484,590	1,433,020	51,570
Administrative Travel	6,700	9,000	8,225	775
Local Mileage	100	100		100
Postage	45,000	45,000	45,000	
Advertising	1,500	1,500	1,500	
Dues And Memberships	300	300	225	75
Appraisal District Particip. Co.	460,000	459,498	425,352	34,146
Books And Subscriptions	2,000	2,000	1,600	400
Training And Education	6,590	6,590	6,305	285
Equipment Rental	8,056	8,056	3,790	4,266
Professional Services	17,140	11,840	5,521	6,319
Uniforms	300	300		300
Fuel And Lubricants	1,500	1,500	342	1,158
Materials And Supplies	40,000	40,232	38,263	1,968
Minor Apparatus And Tools	500	3,770	3,770	
Repairs And Maintenance Equipment	20,367	20,367	14,312	6,055
Repairs And Maintenance Vehicles	1,500	1,500	128	1,372
<b>Total Tax Assessor-Collector's Office</b>	<b>2,096,143</b>	<b>2,096,143</b>	<b>1,987,353</b>	<b>108,790</b>
<b>Building Maintenance</b>				
Wages And Fringe Benefits	1,177,784	1,116,729	1,062,237	54,492
Administrative Travel	2,000			
Office Supplies	1,200	1,200	1,179	21
Training And Education	3,500	2,500	1,649	851
Uniforms	9,520	7,755	7,754	1
Fuel And Lubricants	8,000	9,000	8,995	5
Materials And Supplies	2,500	1,033	1,033	
Minor Apparatus And Tools		2,119	1,667	452
Repairs And Maintenance Equipment	1,750	2,663	2,663	
Repairs And Maintenance Vehicles	4,000	7,765	7,623	142
Janitorial Supplies	32,000	28,629	28,369	260
Landfill Fees	1,000	350	290	60
<b>Total Building Maintenance</b>	<b>1,243,254</b>	<b>1,179,743</b>	<b>1,123,460</b>	<b>56,283</b>
<b>Election Administration</b>				
Wages And Fringe Benefits	200,396	205,849	205,846	3
Administrative Travel	1,000	1,000	947	53
Postage	7,450	2,965	2,965	
Dues And Memberships	1,200	232		232
Books And Subscriptions	300	300		300

Continued

**WEBB COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES  
BUDGET TO ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	2003			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>GENERAL GOVERNMENT:</b>				
<b>Election Administration-Continued</b>				
Fuel And Lubricants	2,000	2,000	64	1,936
Materials And Supplies	4,000	4,000	3,812	188
Minor Apparatus And Tools		9,958	4,962	4,996
Repairs And Maintenance Equipment	6,800	6,800	2,288	4,512
Repairs And Maintenance Vehicles	1,250	1,250	942	308
Election Expense	160,000	150,042	135,913	14,129
<b>Total Election Administration</b>	<u>384,396</u>	<u>384,396</u>	<u>357,738</u>	<u>26,658</u>
General Government Expenditures	12,414,086	12,786,271	11,845,426	940,845
Less Capital Outlay-All Departments		37,397	37,397	
<b>Total Current General Government Expenditures</b>	<u>\$ 12,414,086</u>	<u>12,748,874</u>	<u>11,808,029</u>	<u>940,845</u>
<b>PUBLIC SAFETY:</b>				
<b>Sheriff Bargaining Unit</b>				
Wages And Fringe Benefits	3,737,611	3,600,675	3,336,078	264,597
Administrative Travel	1,000	1,000	1,000	
Office Supplies	15,000	15,766	15,766	
Postage	10,166	10,166	10,166	
Books And Subscriptions	1,500	1,500	60	1,440
Training And Education	12,500	11,512	11,465	47
Equipment Rental	17,518	19,829	19,828	1
Radio Tower Lease	3,000	725		725
Uniforms	15,000	13,048	11,727	1,321
Fuel And Lubricants	84,000	90,192	90,191	1
Materials And Supplies	17,452	12,552	12,450	102
Minor Apparatus And Tools		988	988	
Repairs And Maintenance Equipment	27,471	33,765	33,764	1
Repairs And Maintenance Vehicles	78,283	78,283	75,636	2,647
Stray Animal Account	1,000	1,500	1,106	394
<b>Total Sheriff Bargaining Unit</b>	<u>4,021,501</u>	<u>3,891,501</u>	<u>3,620,225</u>	<u>271,276</u>
<b>Sheriff Non Bargaining</b>				
Wages And Fringe Benefits	401,847	408,926	390,765	18,161
<b>Total Sheriff Non Bargaining</b>	<u>401,847</u>	<u>408,926</u>	<u>390,765</u>	<u>18,161</u>
<b>School Resource Officer</b>				
Wages And Fringe Benefits	523,165	523,165	516,874	6,291
<b>Total School Resource Officer</b>	<u>523,165</u>	<u>523,165</u>	<u>516,874</u>	<u>6,291</u>
<b>Sheriff, Mirando Sub-Station</b>				
Wages And Fringe Benefits	225,158	225,158	198,071	27,087
<b>Total Sheriff, Mirando Sub-Station</b>	<u>225,158</u>	<u>225,158</u>	<u>198,071</u>	<u>27,087</u>
<b>Emergency Medical Service</b>				
Wages And Fringe Benefits	93,794	93,794	53,238	40,556
Fuel And Lubricants	5,000	4,808	4,808	
Fuel And Lubricants Firetruck		321	321	
Fuel And Lubricants Ambulance		321	321	
Materials And Supplies	1,000	1,000		1,000
Repairs And Maintenance Vehicle	5,000	4,547	121	4,426
Repairs And Maintenance Firetruck		2	1	1
Repairs And Maintenance Ambulance		2	1	1
<b>Total Emergency Medical Service</b>	<u>104,794</u>	<u>104,794</u>	<u>58,810</u>	<u>45,984</u>
<b>Constable Precinct 1</b>				
Wages And Fringe Benefits	511,971	515,810	515,806	4

Continued

**WEBB COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES  
BUDGET TO ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	2003			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>PUBLIC SAFETY:</b>				
<b>Constable Precinct 1-Continued</b>				
Administrative Travel	3,500	2,253	2,252	1
Postage	200	242	242	
Dues And Memberships	450	190	190	
Books And Subscriptions	275			
Training And Education	2,400	2,400	2,400	
Equipment Rental	3,300	933	933	
Uniforms	3,600	3,419	3,419	
Fuel And Lubricants	12,500	12,792	12,792	
Materials And Supplies	6,350	6,082	6,081	1
Minor Apparatus And Tools		98	98	
Repairs And Maintenance Equipment	2,000	1,049	1,049	
Repairs And Maintenance Vehicles	9,200	10,536	10,536	
<b>Total Constable Precinct 1</b>	<u>555,746</u>	<u>555,804</u>	<u>555,797</u>	<u>7</u>
<b>Constable Precinct 3</b>				
Wages And Fringe Benefits	72,103	72,548	72,546	2
Administrative Travel	1,200	755	546	209
Telephone	600	2,400	1,537	863
Dues And Memberships	100	100	50	50
Training And Education	1,000	500	499	1
Equipment Rental	400	332	109	223
Uniforms	500	568	567	1
Fuel And Lubricants	2,000	3,600	3,580	20
Materials And Supplies	400	400	333	67
Repairs And Maintenance Vehicles	4,000	1,100	1,100	
<b>Total Constable Precinct 3</b>	<u>82,303</u>	<u>82,303</u>	<u>80,867</u>	<u>1,436</u>
<b>Constable Precinct 4</b>				
Wages And Fringe Benefits	300,690	306,982	306,977	5
Administrative Travel	2,000	2,000		2,000
Postage	500	500	500	
Dues And Memberships	1,000	1,000	75	925
Training And Education	5,000	5,000	3,625	1,375
Equipment Rental	6,696	4,696	1,308	3,388
Uniforms	8,000	8,000	7,845	155
Fuel And Lubricants	14,000	7,708	6,562	1,146
Materials And Supplies	9,000	8,324	8,321	3
Minor Apparatus And Tools		1,176	1,176	
Repairs And Maintenance Vehicles	10,000	11,500	11,413	87
<b>Total Constable Precinct 4</b>	<u>356,886</u>	<u>356,886</u>	<u>347,803</u>	<u>9,083</u>
<b>Constable Precinct 2</b>				
Wages And Fringe Benefits	235,728	235,728	233,489	2,239
Postage	300	300	150	150
Dues And Memberships	600	600		600
Training And Education	1,000	1,000	803	197
Equipment Rental	1,250	1,250	105	1,146
Uniforms	1,200	1,700	1,661	39
Fuel And Lubricants	3,000	5,500	4,295	1,205
Materials And Supplies	1,500	1,500	583	917
Repairs And Maintenance Equipment	5,000	2,500		2,500
Repairs And Maintenance Vehicles	4,000	3,500	1,343	2,157
<b>Total Constable Precinct 2</b>	<u>253,578</u>	<u>253,578</u>	<u>242,428</u>	<u>11,150</u>

Continued

**WEBB COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES  
BUDGET TO ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	2003			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>PUBLIC SAFETY:</b>				
<b>Justice Center Security</b>				
Wages And Fringe Benefits	413,039	406,039	326,160	79,879
Administrative Travel	6,000	6,000		6,000
Equipment Rental	2,000	2,000	1,091	909
Professional Services	20,000	27,000	21,234	5,766
Uniforms	7,000	7,000	6,367	634
Fuel And Lubricants	2,000	2,000	85	1,915
Materials And Supplies	2,000	2,000	1,871	129
Repairs And Maintenance Vehicles	3,000	3,000	440	2,560
<b>Total Justice Center Security</b>	<u>455,039</u>	<u>455,039</u>	<u>357,246</u>	<u>97,793</u>
Public Safety Expenditures	6,980,017	6,857,154	6,368,887	488,267
Less Capital Outlay				
<b>Total Current Public Safety Expenditures</b>	<u>\$ 6,980,017</u>	<u>6,857,154</u>	<u>6,368,887</u>	<u>488,267</u>
<b>JUSTICE SYSTEM:</b>				
<b>49th District Judge's Office</b>				
Wages And Fringe Benefits	324,964	324,964	324,952	12
Administrative Travel	4,000	2,384	570	1,814
Postage	1,500	1,500	598	902
Books And Subscriptions	5,000	8,500	8,409	91
Training And Education	4,000	4,000	3,514	486
Materials And Supplies	5,000	5,000	4,278	722
Repairs And Maintenance Equipment	5,950	3,950	2,466	1,484
<b>Total 49th District Judge's Office</b>	<u>350,414</u>	<u>350,298</u>	<u>344,787</u>	<u>5,511</u>
<b>111th District Judge's Office</b>				
Wages And Fringe Benefits	326,380	327,499	327,494	5
Administrative Travel	4,000	4,000	3,065	935
Postage	1,000	1,000	391	609
Dues And Memberships	500	500	360	140
Books And Subscriptions	5,000	3,881	3,832	49
Training And Education	4,000	4,000	3,390	610
Materials And Supplies	5,500	4,212	4,178	34
Minor Apparatus And Tools		1,288	1,288	
Repairs And Maintenance Equipment	6,000	6,000	2,200	3,800
<b>Total 111th District Judge's Office</b>	<u>352,380</u>	<u>352,380</u>	<u>346,198</u>	<u>6,182</u>
<b>341st District Judge's Office</b>				
Wages And Fringe Benefits	329,562	329,901	329,897	4
Administrative Travel	4,000	3,661	3,288	373
Postage	1,500	1,500	841	659
Books And Subscriptions	3,000	3,000	2,930	70
Training And Education	4,000	4,000	3,038	962
Materials And Supplies	5,500	5,500	4,720	780
Repairs And Maintenance Equipment	6,500	6,500	4,111	2,389
<b>Total 341st District Judge's Office</b>	<u>354,062</u>	<u>354,062</u>	<u>348,824</u>	<u>5,238</u>
<b>406th District Court</b>				
Wages And Fringe Benefits	306,155	309,516	309,512	4
Administrative Travel	4,000	4,000	4,000	
Postage	1,500	916	530	386
Books And Subscriptions	3,500	2,532	2,531	1
Training And Education	4,000	3,954	3,953	1
Materials And Supplies	6,000	5,581	5,581	

Continued

**WEBB COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES  
BUDGET TO ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	2003			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>JUSTICE SYSTEM:</b>				
<b>406th District Court-Continued</b>				
Repairs And Maintenance Equipment	5,000	3,656	3,656	
<b>Total 406th District Court</b>	<b>330,155</b>	<b>330,155</b>	<b>329,763</b>	<b>392</b>
<b>County Court-At-Law</b>				
Wages And Fringe Benefits	437,587	438,703	438,700	3
Administrative Travel	4,000	4,300	4,230	70
Postage	1,500	406	208	198
Books And Subscriptions	3,000	1,584	1,517	67
Training And Education	4,000	4,200	3,960	240
Materials And Supplies	5,000	4,800	3,271	1,529
Repairs And Maintenance Equipment	5,000	5,000	110	4,890
<b>Total County Court-At-Law</b>	<b>460,087</b>	<b>458,993</b>	<b>451,995</b>	<b>6,998</b>
<b>County Court-At-Law 2</b>				
Wages And Fringe Benefits	441,675	446,158	446,154	4
Administrative Travel	4,000	4,000	4,000	
Postage	1,500	1,053	1,052	1
Books And Subscriptions	3,500	2,792	2,791	1
Training And Education	4,000	4,764	4,763	1
Materials And Supplies	5,000	4,171	4,170	1
Minor Apparatus And Tools		576	576	
Repairs And Maintenance Equipment	4,000	1,255	1,255	
<b>Total County Court-At-Law #2</b>	<b>463,675</b>	<b>464,769</b>	<b>464,762</b>	<b>7</b>
<b>Tax Cases Processing Department</b>				
Wages And Fringe Benefits	36,337	36,453	36,451	2
<b>Total Tax Cases Processing Department</b>	<b>36,337</b>	<b>36,453</b>	<b>36,451</b>	<b>2</b>
<b>Justice Of The Peace, Precinct 1 Place 1</b>				
Wages And Fringe Benefits	243,755	243,755	237,377	6,378
Administrative Travel	4,500	4,500	704	3,796
Postage	2,000	2,000	1,804	196
Books And Subscriptions	1,000	1,000	309	691
Professional Services	15,000	15,000	25	14,975
Materials And Supplies	7,000	7,000	6,358	642
Minor Apparatus And Tools	2,500	2,500		2,500
Repairs And Maintenance Equipment	3,000	3,000		3,000
<b>Total Justice Of The Peace, Precinct 1 Place 1</b>	<b>278,755</b>	<b>278,755</b>	<b>246,578</b>	<b>32,177</b>
<b>Justice Of The Peace, Precinct 1 Place 2</b>				
Wages And Fringe Benefits	245,260	245,260	244,354	906
Administrative Travel	3,000	2,944	671	2,273
Postage	2,000	2,000	2,000	
Books And Subscriptions	500	500		500
Equipment Rental	500	500	55	445
Professional Services	16,000	15,100	13,816	1,284
Materials And Supplies	6,000	5,247	5,246	1
Minor Apparatus And Tools		1,709	1,683	26
Repairs And Maintenance Equipment	2,600	2,600	1,745	855
<b>Total Justice of the Peace, Precinct 1 Place 2</b>	<b>275,860</b>	<b>275,860</b>	<b>269,570</b>	<b>6,290</b>
<b>Justice Of The Peace, Precinct 2 Place1</b>				
Wages And Fringe Benefits	186,898	187,859	187,855	4
Administrative Travel	4,000	3,039	1,298	1,741
Postage	1,500	1,500	1,500	
Equipment Rental	1,000	1,000	99	901

Continued

**WEBB COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES**  
**BUDGET TO ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	2003			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>JUSTICE SYSTEM:</b>				
<b>Justice Of The Peace, Precinct 2 Place1-Continued</b>				
Professional Services	16,899	16,899	9,196	7,703
Materials And Supplies	4,000	4,000	3,070	930
Repairs And Maintenance Equipment	2,000	2,000	756	1,244
<b>Total Justice Of The Peace, Precinct 2 Place 1</b>	<b>216,297</b>	<b>216,297</b>	<b>203,774</b>	<b>12,523</b>
<b>Justice Of The Peace, Precinct 2 Place2</b>				
Wages And Fringe Benefits	136,611	136,611	135,797	814
Administrative Travel	4,000	3,000	2,919	81
Postage	1,500	1,500	1,500	
Equipment Rental	1,000	1,000	95	906
Professional Services	16,899	16,899		16,899
Materials And Supplies	4,000	6,500	5,036	1,464
Repairs And Maintenance Equipment	2,000	500	184	316
<b>Total Justice Of The Peace, Precinct 2 Place 2</b>	<b>166,010</b>	<b>166,010</b>	<b>145,530</b>	<b>20,480</b>
<b>Justice Of The Peace, Precinct 3</b>				
Wages And Fringe Benefits	126,838	126,986	126,984	2
Administrative Travel	1,000	600	544	56
Local Mileage	1,600	1,452	1,407	45
Postage	700	1,100	1,100	
Dues And Memberships	300	300	124	176
Training And Education	2,000	1,000	841	159
Equipment Rental	264	264	55	209
Fuel And Lubricants	2,000	2,000	997	1,003
Materials And Supplies	4,000	4,000	3,322	678
Repairs And Maintenance Equipment	1,500	2,200	2,079	121
Repairs And Maintenance Vehicle	1,500	1,800	1,492	308
<b>Total Justice Of The Peace, Precinct 3</b>	<b>141,702</b>	<b>141,702</b>	<b>138,947</b>	<b>2,755</b>
<b>Justice Of The Peace, Precinct 4</b>				
Wages And Fringe Benefits	286,483	286,483	285,671	812
Administrative Travel	2,364	2,364	1,208	1,156
Postage	4,000	4,000	4,000	
Equipment Rental	500	500	418	82
Professional Services	14,085	14,085	12,156	1,929
Materials And Supplies	9,000	9,000	8,219	781
Repairs And Maintenance Equipment	2,500	2,500	872	1,628
<b>Total Justice Of The Peace, Precinct 4</b>	<b>318,932</b>	<b>318,932</b>	<b>312,544</b>	<b>6,388</b>
<b>Judicial General</b>				
Administrative Travel	2,000			
Transcripts	35,000	244	242	3
Transcripts 49th		13,900	13,900	1
Transcripts 341st		11,434	11,434	
Transcripts 406th		5,087	5,086	1
Transcripts CC1		591	591	1
Court Appointed Attorney/Fee	64,500	7,625		7,625
Court Appointed Attorney 111th		3,760	3,760	
Court Appointed Attorney 341st		3,000	3,000	
Court Appointed Attorney 406th		115,103	115,102	1
Court Appointed Attorney CCL		11,800	11,800	
Court Appointed Attorney CCL		15,950	15,950	
Visiting Judge	22,000			
Visiting Judge 49th		2,417	2,417	

Continued

**WEBB COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES  
BUDGET TO ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	2003			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>JUSTICE SYSTEM:</b>				
<b>Judicial General-Continued</b>				
Visiting Judge 111th		1,974	1,974	
Visiting Judge 341st		1,451	1,450	
Visiting Judge 406th		1,857	1,856	
Visiting Judge CCL 1		3,131	3,131	
Visiting Judge CCL 2		1,491	1,490	
Visiting Judge Court Master		99	98	
Witness Expenditures	5,000	2,279	2,279	
Court Interpreter/Reporter	125,000	597	475	122
Court Interpreter/Reporter 49th		11,082	11,082	
Court Interpreter/Reporter 111th		2,445	2,444	1
Court Interpreter/Reporter 341st		1,506	1,505	1
Court Interpreter/Reporter 406th		1,740	1,739	1
Court Interpreter/Reporter CCL		3,316	3,315	1
Court Interpreter/Reporter CCL		5,199	5,198	1
Capital Murder Cases	100,000			
Evaluation Services	30,000	14,280	13,755	525
Expert Witness		533		533
Expert Witness 49th		7,390	7,390	
Expert Witness 341st		7,923	7,923	
Expert Witness CC1		2,025	2,025	
Expert Witness CC2		2,690	2,690	
Investigation Expenditure		1,080	1,080	
Litigation Expense		25		25
Litigation Expense 49th		1,775	1,775	
Litigation Expense 341st		5,480	5,480	
Litigation Expense CC1		4,623	4,623	
Litigation Expense CC2		475	475	
Indigent Legal Service	300,000	22,104		22,104
Indigent Legal Service 49th		36,052	36,051	1
Indigent Legal Service 341st		40,502	40,502	
Indigent Legal Service 406th		877	877	
Indigent Legal Service CCL1		204,105	204,105	
Indigent Legal Service CCL2		327,692	327,691	1
Indigent Legal Service Juvenile		97,225	97,225	
Indigent Defendants JPs		888	888	1
<b>Total Judicial General</b>	<b>683,500</b>	<b>1,006,820</b>	<b>975,871</b>	<b>30,949</b>
<b>District Attorney</b>				
Wages And Fringe Benefits	2,489,764	2,485,387	2,441,394	43,994
Administrative Travel	12,600	13,741	13,741	
Office Supplies		56	55	1
Postage	3,000	3,344	3,344	
Dues And Memberships	2,500	5,497	5,497	
Books And Subscriptions	9,000	11,611	11,610	1
Training And Education	16,800	16,521	16,521	
Equipment Rental	10,000	8,015	8,015	
Professional Services	8,800	18,882	18,881	1
Fuel And Lubricants	5,600	5,125	5,124	1
Materials And Supplies	16,000	16,841	16,840	1
Repairs And Maintenance Equipment	15,000	6,038	6,037	1
Repairs And Maintenance Vehicle	4,500	2,506	2,505	1
<b>Total District Attorney</b>	<b>2,593,564</b>	<b>2,593,564</b>	<b>2,549,566</b>	<b>43,998</b>

Continued

**WEBB COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES  
BUDGET TO ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	2003			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>JUSTICE SYSTEM:</b>				
<b>County Attorney</b>				
Wages And Fringe Benefits	1,577,024	1,577,602	1,387,074	190,528
Administrative Travel	4,000	3,191	3,190	1
Local Mileage	1,000	100	22	78
Postage	1,500	1,600	1,568	32
Dues And Memberships	3,500	3,500	3,500	
Books And Subscriptions	3,100	4,075	4,072	3
Training And Education	13,000	16,733	16,732	1
Equipment Rental	4,000	1,727	1,726	1
Professional Services	2,500	1,900	1,859	41
Witness Expenditures	2,500			
Fuel And Lubricants	2,600	2,950	2,873	77
Materials And Supplies	10,000	12,196	12,195	1
Minor Apparatus And Tools		219	219	
Repairs And Maintenance Equipment	4,000	3,031	3,030	1
Repairs And Maintenance Vehicle	2,500	2,978	2,834	144
<b>Total County Attorney</b>	<u>1,631,224</u>	<u>1,631,802</u>	<u>1,440,895</u>	<u>190,907</u>
<b>Public Defender</b>				
Wages And Fringe Benefits	1,388,727	1,373,149	1,330,252	42,897
Administrative Travel	15,000	12,000	11,934	66
Local Mileage	2,000	1,898	1,107	791
Office Supplies		102	101	1
Postage	1,000	1,000	866	134
Dues And Memberships	5,000	3,000	2,944	56
Books And Subscriptions	6,000	9,000	7,947	1,053
Training And Education	6,000	5,000	4,831	169
Equipment Rental	1,000	350	336	14
Professional Services	4,000	7,926	7,638	288
Witness Expenditures	1,000	675	675	
Materials And Supplies	8,000	7,850	7,828	22
Minor Apparatus And Tools		150	120	30
Repairs And Maintenance Equipment	2,000	2,000	1,818	182
Other Litigation Expense		49	49	
<b>Total Public Defender</b>	<u>1,439,727</u>	<u>1,424,149</u>	<u>1,378,446</u>	<u>45,703</u>
<b>District Clerk</b>				
Wages And Fringe Benefits	1,151,703	1,198,446	1,181,042	17,404
Administrative Travel	8,000	8,000	5,308	2,692
Local Mileage	600	600	600	
Postage	26,000	26,000	23,384	2,616
Dues And Memberships	200	200	155	45
Books And Subscriptions	1,500	1,500	628	872
Training And Education	10,000	10,000	2,570	7,430
Materials And Supplies	39,000	39,000	36,286	2,714
Minor Apparatus And Tools		429	429	
Repairs And Maintenance Equipment	6,000	5,571	4,376	1,195
<b>Total District Clerk</b>	<u>1,243,003</u>	<u>1,289,746</u>	<u>1,254,778</u>	<u>34,968</u>
<b>District Clerk Central Jury</b>				
Wages And Fringe Benefits	167,537	167,537	162,516	5,021
Administrative Travel	4,000	4,000	3,067	933
Postage	17,600	17,600	17,600	
Materials And Supplies	12,000	11,945	11,821	124

Continued

**WEBB COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES  
BUDGET TO ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	2003			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>JUSTICE SYSTEM:</b>				
<b>District Clerk Central Jury-Continued</b>				
Repairs And Maintenance Equipment	2,500	2,555	2,555	
Central Jury Petit Juror	125,000	125,000	122,007	2,993
Jurors - Other Expenses	20,000	20,000	12,414	7,586
<b>Total District Clerk Central Jury</b>	<b>348,637</b>	<b>348,637</b>	<b>331,980</b>	<b>16,657</b>
<b>County Clerk</b>				
Wages And Fringe Benefits	626,883	638,095	638,093	2
Postage	8,000	11,117	11,117	
Dues And Memberships	105			
Books And Subscriptions	700			
Training And Education	3,000	6,705	6,705	
Equipment Rental		8,133	8,133	
Materials And Supplies	19,000	13,858	13,858	
Minor Apparatus And Tools		959	958	1
Repairs And Maintenance Equipment	4,000	4,151	4,150	1
<b>Total County Clerk</b>	<b>661,688</b>	<b>683,018</b>	<b>683,014</b>	<b>4</b>
<b>Law Library</b>				
Wages And Fringe Benefits	76,489	76,566	76,563	3
Books And Subscriptions	70,000	65,000	63,990	1,010
Materials And Supplies	1,100	1,023	807	216
Minor Apparatus And Tools		5,000	4,966	34
Repairs And Maintenance Equipment	500	500		500
<b>Total Law Library</b>	<b>148,089</b>	<b>148,089</b>	<b>146,326</b>	<b>1,763</b>
<b>Bail Bond Board</b>				
Wages And Fringe Benefits	32,528	32,528	25,615	6,913
Materials And Supplies	350	350	350	
<b>Total Bail Bond Board</b>	<b>32,878</b>	<b>32,878</b>	<b>25,965</b>	<b>6,913</b>
<b>General Operations-Administration Of Justice</b>				
Judicial District Fees	9,350	9,350	9,350	
Autopsies	175,000	18,137	2,500	15,637
Autopsies JP Pct 1 Pl1		51,755	51,755	
Autopsies JP Pct 1 Pl2		36,610	36,610	
Autopsies JP Pct 2		13,474	13,474	
Autopsies JP Pct 3		4,610	4,610	
Autopsies JP Pct 4		75,169	75,169	
Autopsies JP Pct 2 Pl2		77,245	77,245	
<b>Total General Operations-Administration Of Justice</b>	<b>184,350</b>	<b>286,350</b>	<b>270,713</b>	<b>15,637</b>
<b>Pre Trial Services</b>				
Wages And Fringe Benefits	280,037	314,142	287,018	27,124
Local Mileage	1,200	1,200		1,200
Postage	1,200	1,200	19	1,181
Dues And Memberships	50	50		50
Training And Education	4,500	4,500	1,891	2,609
Equipment Rental	900	900	484	416
Printing Supplies	6,000	6,000	5,913	87
Professional Services		15,000		15,000
Materials And Supplies	5,600	4,897	3,977	920
Minor Apparatus And Tools		703	703	
Repairs And Maintenance Equipment	3,800	3,800	314	3,486
<b>Total Pre Trial Services</b>	<b>303,287</b>	<b>352,392</b>	<b>300,319</b>	<b>52,073</b>

Continued

**WEBB COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES  
BUDGET TO ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	2003			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>JUSTICE SYSTEM:</b>				
<b>Juvenile Probation</b>				
Wages And Fringe Benefits	1,442,290	1,423,315	1,417,327	5,988
Administrative Travel	1,500			
Car Allowance	1,800	2,250	2,250	
Transportation Juvenile	2,500	908	907	1
Office Supplies	6,500	6,238	6,227	11
Postage	2,000	1,154	1,153	1
Advertising	1,500	1,500	1,500	
Training And Education	3,000	3,030	3,030	
Equipment Rental	6,000	4,131	4,039	92
Professional Services	55,088	55,078	55,070	8
Utilities	32,336	48,424	48,424	
Uniforms	1,600	1,540	1,537	3
Materials And Supplies	4,000	4,054	4,054	
Medicines	3,000	2,310	2,305	5
Laundry and Linen	800	99	99	
Repairs And Maintenance Building	7,000	15,295	15,294	1
Repairs And Maintenance Equipment	5,000	7,925	7,917	8
Repairs And Maintenance Vehicle	4,500	3,573	3,573	1
Janitorial Supplies	4,000	3,850	3,686	164
Medical Services	6,000	5,740	5,709	30
<b>Total Juvenile Probation</b>	<u>1,590,414</u>	<u>1,590,414</u>	<u>1,584,102</u>	<u>6,312</u>
Justice System Expenditures	14,605,027	15,132,525	14,581,697	550,828
Less Capital Outlay				
<b>Total Current Justice System Expenditures</b>	<u>\$ 14,605,027</u>	<u>15,132,525</u>	<u>14,581,697</u>	<u>550,828</u>
<b>HEALTH AND HUMAN SERVICES:</b>				
<b>Indigent Health Care</b>				
Physician Services	300,000	365,819	361,999	3,820
Optional Sevices	87,500			
Prescription Drugs	400,000	396,219	396,219	
Hospital Inpatient Svcs	650,000	1,306,218	1,306,218	
Hospital Outpatient Svc	600,000	806,212	806,211	1
Laboratory/X-ray Servc	62,500	108,742	108,741	1
<b>Total Indigent Health Care</b>	<u>2,100,000</u>	<u>2,983,210</u>	<u>2,979,388</u>	<u>3,822</u>
<b>Indigent Services Program</b>				
Wages And Fringe Benefits	582,491	582,491	570,742	11,749
Administrative Travel	5,500	3,250	3,226	24
Postage	2,000	2,250	2,217	33
Books And Subscriptions	550	550	277	273
Equipment Rental	300	300	55	245
Professional Services	1,700	1,700	1,700	
Fuel And Lubricants	1,500	1,500	1,302	198
Materials And Supplies	5,000	6,000	5,057	943
Repairs And Maintenance Equipment	4,000	5,700	5,181	519
Repairs And Maintenance Vehicle	1,000	300	286	14
Janitorial Supplies	300	300	209	91
Indigent Medical	3,000	3,000	2,572	428
Indigent Burials	75,000	115,000	95,221	19,779
Indigent Utilities	10,000	10,000	9,711	289
Indigent Rents	8,000	8,000	7,984	16
<b>Total Indigent Services Program</b>	<u>700,341</u>	<u>740,341</u>	<u>705,740</u>	<u>34,601</u>

Continued

**WEBB COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES  
BUDGET TO ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	2003			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>HEALTH AND HUMAN SERVICES:</b>				
<b>Child Welfare</b>				
Clothing Allowance	25,000	25,000	23,403	1,597
<b>Total Child Welfare</b>	<u>25,000</u>	<u>25,000</u>	<u>23,403</u>	<u>1,597</u>
<b>General Operations-Health &amp; Welfare</b>				
City Health Contract	133,600	133,600	133,000	600
Animal Protective Socie	32,000	32,000	32,000	
Animal Damage Control M	21,600	21,600	21,600	
Fire Protection & Ems S	450,000	450,000	450,000	
Gateway Community Healt	150,000	150,000	150,000	
<b>Total General Operations - Health &amp; Welfare</b>	<u>787,200</u>	<u>787,200</u>	<u>786,600</u>	<u>600</u>
<b>Veteran's Service Office</b>				
Wages And Fringe Benefits	115,343	115,756	115,752	4
Administrative Travel	3,000	2,587	2,051	536
Postage	1,000	1,000	1,000	
Dues And Memberships	300	300	252	48
Training And Education	500	500	500	
Materials And Supplies	4,000	3,395	2,745	650
Minor Apparatus And Tools		605	605	
Repairs And Maintenance Equipment	1,500	1,500	1,101	399
<b>Total Veteran's Service Office</b>	<u>125,643</u>	<u>125,643</u>	<u>124,006</u>	<u>1,637</u>
Health And Human Services Expenditures	3,738,184	4,661,394	4,619,137	42,257
Less Capital Outlay				
<b>Total Current Health And Human Services Expenditures</b>	<u>\$ 3,738,184</u>	<u>4,661,394</u>	<u>4,619,137</u>	<u>42,257</u>
<b>INFRASTRUCTURE AND ENVIRONMENTAL SERVICES:</b>				
<b>Extension Agent</b>				
Wages And Fringe Benefits	115,400	116,059	116,056	4
Administrative Travel	10,000	9,341	9,158	183
Local Mileage	6,000	6,000	4,518	1,482
Postage	1,000	1,000	950	50
Dues And Memberships	500	500	444	56
Books And Subscriptions	1,300	1,300	840	460
Equipment Rental	3,000	3,000	2,868	132
Materials And Supplies	4,600	4,239	3,613	626
Minor Apparatus And Tools	1,000	1,361	1,093	268
Repairs And Maintenance Equipment	4,200	4,200	3,631	569
<b>Total Extension Agent</b>	<u>147,000</u>	<u>147,000</u>	<u>143,170</u>	<u>3,830</u>
Infrastructure And Environmental Services Expenditures	147,000	147,000	143,170	3,830
Less Capital Outlay				
<b>Total Current Infrastructure And Environmental Services Expenditures</b>	<u>\$ 147,000</u>	<u>147,000</u>	<u>143,170</u>	<u>3,830</u>
<b>CORRECTIONS AND REHABILITATION:</b>				
<b>Jail Bargaining Unit</b>				
Wages And Fringe Benefits	6,795,771	6,606,478	6,266,026	340,452
Administrative Travel	1,000	800	798	2
Special Travel	50,000	58,346	58,345	1
Office Supplies	21,000	25,171	25,171	
Postage	3,000	3,400	3,290	110
Advertising	2,000	300	216	84
Dues And Memberships	600	600	555	45
Books And Subscriptions	7,000	13,525	11,420	2,105

Continued

**WEBB COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES  
BUDGET TO ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	2003			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>CORRECTIONS AND REHABILITATION:</b>				
<b>Jail Bargaining Unit-Continued</b>				
Training And Education	15,000	28,625	28,533	92
Equipment Rental	5,500	9,000	8,942	58
Professional Services	7,000	5,100	5,092	8
Utilities	265,000	302,000	300,071	1,929
Uniforms	25,000	21,600	21,538	62
Fuel And Lubricants	7,000	5,462	5,462	
Materials And Supplies	21,000	25,038	25,038	
Minor Apparatus And Tools	100	5,929	5,894	34
Repairs And Maintenance Building	50,000	44,560	43,666	894
Repairs And Maintenance Equipment	50,000	51,559	51,559	
<b>Total Jail Bargaining Unit</b>	<u>7,325,971</u>	<u>7,207,493</u>	<u>6,861,615</u>	<u>345,878</u>
<b>Jail Non Bargaining Unit</b>				
Wages And Fringe Benefits	880,535	880,535	792,644	87,891
<b>Total Jail Non Bargaining Unit</b>	<u>880,535</u>	<u>880,535</u>	<u>792,644</u>	<u>87,891</u>
<b>Jail Purchasing</b>				
Professional Services	191,600	191,510	191,510	
Uniforms	6,000	5,620	5,619	1
Materials And Supplies	75,000	53,250	53,249	
Groceries	500,000	608,056	608,055	1
Medicines	80,000	142,685	134,160	8,525
Minor Apparatus And Tools		2,514	2,513	1
Janitorial Supplies	52,400	69,987	69,987	
Medical Services	95,000	167,777	167,777	
<b>Total Jail Purchasing</b>	<u>1,000,000</u>	<u>1,241,399</u>	<u>1,232,870</u>	<u>8,529</u>
Corrections And Rehabilitation Expenditures	9,206,506	9,329,427	8,887,129	442,298
Less Capital Outlay				
<b>Total Current Corrections And Rehabilitation Expenditures</b>	<u>\$ 9,206,506</u>	<u>9,329,427</u>	<u>8,887,129</u>	<u>442,298</u>
<b>COMMUNITY AND ECONOMIC DEVELOPMENT:</b>				
<b>Economic Development</b>				
Wages And Fringe Benefits	229,819	229,819	189,936	39,883
Administrative Travel	5,000	5,000	4,875	125
Local Mileage	500	500	478	22
Postage	1,000	726	703	23
Books And Subscriptions	50	210		210
Training And Education	1,000	1,114	935	179
Fuel And Lubricants	1,000	1,000	181	819
Materials And Supplies	2,000	2,000	1,941	59
<b>Total Economic Development</b>	<u>240,369</u>	<u>240,369</u>	<u>199,049</u>	<u>41,320</u>
<b>Community Center</b>				
Wages And Fringe Benefits	45,917	19,804	19,800	4
<b>Total Community Center</b>	<u>45,917</u>	<u>19,804</u>	<u>19,800</u>	<u>4</u>
<b>Quad City Community Center</b>				
Wages And Fringe Benefits	65,735	65,975	65,972	3
Local Mileage	1,500	1,178	1,178	
Books And Subscriptions	6,500			
Utilities	17,000	33,250	33,250	
Fuel And Lubricants	2,500	632	632	
Materials And Supplies	1,500	1,016	1,015	1
Minor Apparatus And Tools		170	170	

Continued

**WEBB COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES  
BUDGET TO ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	2003			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>COMMUNITY AND ECONOMIC DEVELOPMENT:</b>				
<b>Quad City Community Center-Continued</b>				
Repairs And Maintenance Building	3,500	3,503	3,502	1
Repairs And Maintenance Equipment	2,500	2,001	2,001	
Repairs And Maintenance Vehicles	1,500	117	117	
Janitorial Supplies	1,000	283	282	1
<b>Total Quad City Community Center</b>	<u>103,235</u>	<u>108,125</u>	<u>108,119</u>	<u>6</u>
<b>El Cenizo Community Center</b>				
Wages And Fringe Benefits	38,766	38,974	38,972	2
Car Allowance	1,200	1,200	1,200	
Utilities	12,000	14,225	14,224	1
Fuel And Lubricants	2,000	603	603	
Materials And Supplies	1,000	1,099	1,099	
Minor Apparatus And Tools		243	242	1
Repairs And Maintenance Building	3,000	6,379	6,379	
Repairs And Maintenance Equipment	700	347	347	
Repairs And Maintenance Vehicles	1,000	1,103	1,102	1
Janitorial Supplies	1,000	1,332	1,332	
<b>Total El Cenizo Community Center</b>	<u>60,666</u>	<u>65,505</u>	<u>65,499</u>	<u>6</u>
<b>Larga Vista Center</b>				
Wages And Fringe Benefits	64,069	62,802	62,798	4
Utilities	14,000	17,450	17,110	340
Fuel And Lubricants	4,000	2,650	2,268	382
Materials And Supplies	1,500	1,300	1,300	
Minor Apparatus And Tools		200	200	
Repairs And Maintenance Building	3,000	3,000	2,673	327
Repairs And Maintenance Equipment	1,272	172		172
Repairs And Maintenance Vehicles	2,000	2,000	1,747	253
Janitorial Supplies	1,000	1,000	891	109
<b>Total Larga Vista Center</b>	<u>90,841</u>	<u>90,574</u>	<u>88,986</u>	<u>1,588</u>
<b>Rio Bravo Community Center</b>				
Wages And Fringe Benefits	23,967	23,583	23,579	4
Utilities	10,000	14,598	14,597	1
Fuel And Lubricants	1,500	440	439	1
Materials And Supplies	1,000	999	998	1
Minor Apparatus And Tools		100	100	
Repairs And Maintenance Building	3,000	4,185	4,184	1
Repairs And Maintenance Vehicles	500	7	6	1
Janitorial Supplies	1,000	1,384	1,383	1
<b>Total Rio Bravo Community Center</b>	<u>40,967</u>	<u>45,296</u>	<u>45,287</u>	<u>9</u>
<b>Golf Course</b>				
Wages And Fringe Benefits	389,045	380,493	380,491	2
Administrative Travel	3,500	2,419	2,419	
Dues And Memberships	350	300	300	
Books And Subscriptions	300	295	295	
Equipment Rental	1,500	279	278	1
Professional Services	25,000	8,071	8,070	1
Lease Purchase Principa	88,000	62,674	62,673	1
Utilities	50,000	79,976	79,975	1
Uniforms	3,600	2,872	2,872	
Fuel And Lubricants	10,000	9,144	9,144	
Materials And Supplies	140,000	194,030	194,029	1

Continued

**WEBB COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES**  
**BUDGET TO ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	2003			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>COMMUNITY AND ECONOMIC DEVELOPMENT:</b>				
<b>Golf Course-Continued</b>				
Minor Apparatus And Tools		2,196	2,195	
Repairs And Maintenance Building	25,000	2,569	2,568	1
Repairs And Maintenance Equipment	15,000	16,763	16,762	1
Repairs And Maintenance Vehicles	1,500	518	517	
Janitorial Supplies	300	27	27	
<b>Total Golf Course</b>	<u>753,095</u>	<u>762,626</u>	<u>762,617</u>	<u>9</u>
<b>Parks And Grounds</b>				
Wages And Fringe Benefits	242,716	242,716	238,208	4,508
Administrative Travel	2,000	917	917	
Dues And Memberships	200	170	170	
Equipment Rental	600	68	68	
Uniforms	2,400	3,034	3,034	
Fuel And Lubricants	6,000	3,080	3,080	
Materials And Supplies	3,000	3,217	3,217	
Minor Apparatus And Tools		1,259	1,259	
Repairs And Maintenance Equipment	2,000	984	983	1
Repairs And Maintenance Vehicles	3,000	2,785	2,784	1
Landfill Fees	2,000	20	20	1
<b>Total Parks And Grounds</b>	<u>263,916</u>	<u>258,250</u>	<u>253,739</u>	<u>4,511</u>
Community And Economic Development Expenditures	1,599,006	1,590,549	1,543,097	47,452
Less Capital Outlay				
<b>Total Current Community And Economic Development Expenditures</b>	<u>\$ 1,599,006</u>	<u>1,590,549</u>	<u>1,543,097</u>	<u>47,452</u>
Add Capital Outlay-All Departments		37,397	37,397	
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<u>\$ 48,689,826</u>	<u>50,504,320</u>	<u>47,988,543</u>	<u>2,515,777</u>

Concluded

**Webb County, Texas**  
**Budget and Actual (with Variances)**  
**Headstart Fund 903**  
**For Year Ended September 30, 2003**

	Headstart Grant # 06CH0929/37					Variance with Final Budget- Positive (Negative)
	Grant Period 9/01/02 - 8/31/03					
	Budgeted Amounts		Cumulative Thru 9/30/02	Actual Amounts, Budgetary Basis		
Original	Final					
<b>REVENUES</b>						
Intergovernmental	\$ 7,600,577	7,609,977	621,261	6,988,716	7,609,977	
Miscellaneous:						
Other Revenue		720		720	720	
In-Kind	1,900,144	2,189,126	180,713	2,008,413	2,189,126	
Total Revenues	\$ <u>9,500,721</u>	<u>9,799,823</u>	<u>801,974</u>	<u>8,997,849</u>	<u>9,799,823</u>	
<b>EXPENDITURES</b>						
Current:						
Health And Human Services:						
Personnel	\$ 4,488,400	4,361,344	391,195	3,970,149	4,361,344	
Fringe Benefits	1,787,770	1,687,589	116,624	1,570,965	1,687,589	
Travel	41,375	27,390	120	27,270	27,390	
Supplies	358,439	339,249	1,110	338,139	339,249	
Contractual	259,522	301,102		301,102	301,102	
Other	665,071	821,861	112,212	709,649	821,861	
In-Kind Services	1,900,144	2,189,126	180,713	2,008,413	2,189,126	
Capital Outlay		72,162		72,162	72,162	
Total Expenditures	\$ <u>9,500,721</u>	<u>9,799,823</u>	<u>801,974</u>	<u>8,997,849</u>	<u>9,799,823</u>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$					
Fund Balances-Beginning						
Fund Balances-Ending				\$		

Headstart Grant # 06CH0929/38

Grant Period 9/01/03 - 8/31/04

Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget- Positive (Negative)	Total Actual Amounts As Of 9/30/03	Total Prior Year As Of 9/30/02
Original	Final				
7,619,881	7,619,881	690,248	(6,929,633)	7,678,964	7,183,743
				720	
1,904,970	1,904,970	174,152	(1,730,818)	2,182,565	1,937,591
<u>9,524,851</u>	<u>9,524,851</u>	<u>864,400</u>	<u>(8,660,451)</u>	<u>9,862,249</u>	<u>9,121,334</u>
4,698,125	4,698,125	425,656	4,272,469	4,395,805	3,963,389
1,798,837	1,798,837	129,016	1,669,821	1,699,981	1,479,221
40,000	40,000	95	39,905	27,365	29,853
208,659	208,659	14,769	193,890	352,908	372,788
269,479	294,479	44,265	250,214	345,367	
604,781	579,781	76,447	503,334	786,096	1,008,492
1,904,970	1,904,970	174,152	1,730,818	2,182,565	1,937,591
				72,162	330,000
<u>9,524,851</u>	<u>9,524,851</u>	<u>864,400</u>	<u>8,660,451</u>	<u>9,862,249</u>	<u>9,121,334</u>

**Webb County, Texas**  
**Capital Projects Interest Income, Series 2001**  
**Budget and Actual (with Variances)**  
**Year Ended September 30, 2003**

	2003		
	Original and Final Budgeted Amounts	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest	\$ 50,000	68,222	18,222
Total Revenues	\$ 50,000	68,222	18,222
<b>EXPENDITURES</b>			
Capital Projects:	\$		
Issanace Cost			
Total Expenditures	\$		
Excess (Deficiency) Of Revenue Over (Under) Expenditures	50,000	68,222	18,222
Other Financing Sources (Uses):			
Transfer Out	\$ (27,577)	(27,577)	
Total Other Financing Sources(Uses)	\$ (27,577)	(27,577)	
Net Change In Fund Balance	\$ 22,423	40,645	18,222
Fund Balance - Beginning		134,565	
Fund Balance - Ending		\$ 175,210	

**Webb County, Texas**  
**Capital Projects Interest Income, Series 2002**  
**Budget and Actual (with Variances)**  
**Year Ended September 30, 2003**

	2003		
	Original and Final Budgeted Amounts	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest	\$ 50,000	53,375	3,375
Total Revenues	\$ 50,000	53,375	3,375
<b>EXPENDITURES</b>			
Capital Projects:	\$		
Issanace Cost			
Total Expenditures	\$		
Excess (Deficiency) Of Revenue Over (Under) Expenditures	50,000	53,375	3,375
Other Financing Sources (Uses):			
Transfer Out	\$		
Total Other Financing Sources(Uses)	\$		
Net Change In Fund Balance	\$ 50,000	53,375	3,375
Fund Balance - Beginning		878	
Fund Balance - Ending		\$ 54,253	

**Webb County, Texas  
 Juvenile Youth Village  
 Budget and Actual (with Variances)  
 Year Ended September 30, 2003**

	2003		
	Original and Final Budgeted Amounts	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest	\$ 250,000	146,263	(103,737)
Total Revenues	\$ 250,000	146,263	(103,737)
<b>EXPENDITURES</b>			
Capital Projects:	\$		
Professional Services	1,000,000	74,930	925,070
Construction in Progress	10,082,250	155	10,082,095
Issuance Cost	\$		
Total Expenditures	\$ 11,082,250	75,085	11,007,165
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(10,832,250)	71,178	10,903,428
<b>Other Financing Sources (Uses):</b>			
Bond Proceeds	\$		
Total Other Financing Sources(Uses)	\$		
Net Change In Fund Balance	\$ (10,832,250)	71,178	10,903,428
Fund Balance - Beginning		11,085,356	
Fund Balance - Ending		\$ 11,156,534	

**Webb County, Texas**  
**Notes to Schedule of Revenues, Expenditures, and Changes to Fund Balance**  
**Budget and Actual**  
**September 30, 2003**

**BUDGETARY INFORMATION** - Operating budgets for the governmental fund types are legally adopted each year for the General Fund, Special Revenues Funds, Debt Service Funds and Capital Projects Funds – major fund on the same modified accrual basis used to reflect actual revenues and expenditures.

Operating budgets are also legally adopted each year for the proprietary funds on the same accrual basis used to reflect actual revenues and expenses.

The adopted budget normally covers all funds existing at the time the annual budget is adopted. However federal grants, state grants and assistance programs included in the Special Revenue Funds and Capital Projects Funds Non-major are budgeted by grant period and project-length financial plans are adopted rather than by fiscal year.

The County follows these procedures set by The Texas Local Government Code, (Code) Chapter 111 "County Budget" in establishing the budgetary data reflected in the financial statements:

The County Judge serves as the Budget Officer for the Commissioners Court (Court) of the County. Each department submits a budget request to the County Judge. The County Judge, with the assistance of the County Auditor, prepares a budget to cover all the proposed expenditures for the succeeding fiscal year. The budget establishes an appropriation for the estimated expenditures to be included in the proposed budget. The County Judge also estimates the revenues available from all sources and to be derived from taxes to be levied and collected to cover the budget. In practical application, very seldom is the proposed budget balanced from the undesignated fund balance. Once the proposed budget is completed and balanced, it is filed with the County Clerk by July 31<sup>st</sup> for public inspection by any taxpayer. The Court, the governmental body of the County, regarding the proposed budgets, holds public hearings. The Court may increase or decrease the budgeted amounts for the various funds and departments. After final approval of the budget, the Court may spend county funds only in strict compliance with the budget. The Court may levy taxes only in accordance with the budget. The Court is authorized to transfer budgeted amounts between departments or categories during the year; however, public notice must be given when adopting any revisions to the budget. The County Auditor is responsible for monitoring the expenditures of the various funds and departments to prevent expenditures from exceeding line item appropriations.

The County Auditor reports to the Court on a monthly basis to inform on the condition of the various funds, departments and line item accounts. Management has no authority to make changes to the budget without the Court approval. Budgetary controls exist at the expenditures line item and control at the department level. Operating budgeted amounts reflected in the financial statements represent the final budget as amended by the Commissioners' Court. "Personnel General Order" by department and by fund and an "Operational General Order" are adopted by the Court for approving personnel

positions and immediate and non-immediate payments for financial processing procedures for each fiscal year. "Amending the Budget" is a section that specifically directs how to request line item transfers only during the last six months of the fiscal year. The Commissioners' Court is very actively involved in the administration of the operating budgets for the county, and no line item amendments shall be made, except those from state and federal funding sources, without the Court's prior approval.

The Code stipulates that Court may authorize an emergency expenditure as an amendment to the budget only in case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention."

Function/Program	<u>Increase</u> <u>(Decrease)</u>
General government	334,788
Public safety	(122,863)
Justice system	527,498
Health and human services	923,210
Infrastructure and environmental services	-
Corrections and rehabilitation	122,921
Community and economic development	(8,457)
Capital Outlay	37,397
Transfer Out	<u>300,000</u>
Total Budget Amendments	<u><u>2,114,494</u></u>

General government had budget amendments to increase general operations for utilities for \$ 185,046, the County Judge's office increase \$ 209,680 for personnel cost and (\$ 63,511) came from building maintenance personnel cost. The capital outlay was a line item transfer funded from building maintenance operations.

Public safety and Corrections and rehabilitation were line item transfers between functions in the sheriff departments for operations from personnel cost.

Health and human services had budget amendments for increased indigent health care expenditures.

Justice system budget amendments were for \$ 323,320 indigent defense for judicial general department due to State's mandates for Senate Bill #7 "Texas Fair Defense Act," and \$ 102,000 for the general operations – administration of justice department for autopsies expenditures. The balance was for increase personnel cost at the District Clerk, County Clerk and the Pre Trial Services departments.

The operating transfer out was to fund the Library Fund for Larga Vista and El Cenizo, Texas for \$ 150,000 per library.

All budget amounts presented in the accompanying supplementary information reflect the original budget and the final budgeted amounts (that have been adjusted for legally authorized revisions of the annual budgets during the year). The County payroll

clearing fund requires no budget. The election contract services fund requires no budget according to the election code.

Governmental Funds	Original Adopted Budget	Final Revised Budget
Major Fund		
General Fund	48,722,688	50,837,182
Special Revenue Fund		
Headstart Program as of 08/31/2003	9,500,721	9,799,823
Headstart Program as of 08/31/2004	9,524,851	9,524,851
Capital Projects Funds		
Interest Income, Series 2001		27,577
Interest Income, Series 2002		
Juvenile Youth Village Fund		11,082,250
Other Governmental Funds	<u>42,483,668</u>	<u>75,617,369</u>
Total	\$ <u>110,231,928</u>	\$ <u>156,889,052</u>

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities but represent budgetary accounting controls. All governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and contracts (encumbrance) issued for goods and services not received at year-end.

The actual results of operations are presented in accordance with GAAP, and the County's accounting policies do not recognize encumbrances as expenditures until the period in which the goods and services are actually received and a liability is incurred. All encumbrances lapse at the end of year. At year-end all outstanding encumbrances are presented as purchase order commitments.

Grant awards representing state and/or federal funding sources included in the special revenues and capital projects funds are project-period or entity differences. Grant awards are initially approved by the Commissioners' Court for the grants' special terms and conditions for contractual performance. All subsequent budget amendments are approved by the various granting agencies governing bodies during the fiscal year and by the Court. In addition to the agencies' governing bodies and the Court, the Board of District Judges approves amendments for the Community Justice Assistance Division grants for the Adult Probation and Texas Juvenile Probation Commission grants for the Juvenile Probation special revenue funds.