

WEBB COUNTY, TEXAS  
ANNUAL BUDGET  
FISCAL YEAR 2004 - 2005



HON. LOUIS H. BRUNI  
WEBB COUNTY JUDGE

HON. GERARDO VASQUEZ  
COMMISSIONER Pct. 1

HON. FELIX VELASQUEZ, JR., CPA  
COMMISSIONER Pct. 3

HON. JUDITH G. GUTIERREZ  
COMMISSIONER Pct. 2

HON. DAVID R. CORTEZ  
COMMISSIONER Pct. 4

# TABLE OF CONTENTS

	Page
TRANSMITTAL LETTER.....	i
OPERATIONAL GENERAL ORDER.....	iii
WEBB COUNTY ELECTED AND APPOINTED OFFICIALS.....	viii
WEBB COUNTY ORGANIZATIONAL CHART.....	ix
TAX RATE ANALYSIS AND ESTIMATED COLLECTIONS.....	x
TAX RATE HISTORY.....	xi
PROPERTY TAX LEVIES AND COLLECTIONS.....	xii
DEBT SERVICE FOR CERTIFICATES OF OBLIGATION.....	xiii
ANNUAL BUDGETS LAST TEN FISCAL YEARS.....	xiv
GENERAL FUND EXPENDITURES BY FUNCTION AND CATEGORY.....	xv
ROAD & BRIDGE FUND EXPENDITURES BY CATEGORY.....	xvi
DEBT SERVICE EXPENDITURES.....	xvii
<b>WEBB COUNTY GENERAL FUND - 001</b>	
<b>FUND BALANCE ANALYSIS.....</b>	<b>1</b>
<b>REVENUES TOTALS - BY CLASSIFICATION.....</b>	<b>2</b>
<b>Departments</b>	
<b>0300</b> TREASURER.....	<b>3</b>
<b>0700</b> TAX ASSESSOR-COLLECTOR.....	<b>4</b>
<b>1040</b> JUSTICE OF THE PEACE PRECINCT 1 PLACE 1.....	<b>4</b>
<b>1041</b> JUSTICE OF THE PEACE PRECINCT 1 PLACE 2.....	<b>5</b>
<b>1042</b> JUSTICE OF THE PEACE PRECINCT 2 PLACE 1.....	<b>6</b>
<b>1043</b> JUSTICE OF THE PEACE PRECINCT 3.....	<b>6</b>
<b>1044</b> JUSTICE OF THE PEACE PRECINCT 4.....	<b>7</b>
<b>1045</b> JUSTICE OF THE PEACE PRECINCT 2 PLACE 2.....	<b>7</b>
<b>1101</b> COUNTY ATTORNEY.....	<b>8</b>
<b>1102</b> PUBLIC DEFENDER.....	<b>8</b>
<b>1110</b> DISTRICT CLERK.....	<b>8</b>
<b>1120</b> COUNTY CLERK.....	<b>8</b>
<b>1200</b> BASIC SUPERVISION.....	<b>9</b>
<b>1205</b> PRE TRIAL SERVICE.....	<b>9</b>
<b>1301</b> JUVENILE PROBATION.....	<b>9</b>
<b>2001</b> SHERIFF'S BARGAINING UNIT.....	<b>9</b>
<b>2060</b> JAIL BARGAINING UNIT.....	<b>9</b>
<b>2070</b> MEDICAL EXAMINER & MORGUE.....	<b>10</b>
<b>2500</b> CONSTABLE PRECINCT 1.....	<b>10</b>
<b>2501</b> CONSTABLE PRECINCT 3.....	<b>10</b>
<b>2502</b> CONSTABLE PRECINCT 4.....	<b>10</b>
<b>4102</b> CHILD WELFARE.....	<b>10</b>
<b>9501</b> OTHER SOURCES & USES.....	<b>10</b>
<b>EXPENDITURES TOTALS - BY - CLASSIFICATION.....</b>	<b>12</b>
<b>GENERAL GOVERNMENT</b>	
<b>0101</b> COMMISSIONERS' COURT.....	<b>15</b>
<b>0103</b> RADIO COMMUNICATIONS.....	<b>16</b>
<b>0104</b> ECONOMIC DEVELOPMENT.....	<b>17</b>

0105	RISK MANAGEMENT & INSURANCE.....	18
0106	BUILDING MAINTENANCE.....	19
0107	ELECTION ADMINISTRATION.....	20
0108	VEHICLE MAINTENANCE.....	21
0109	GENERAL OPERATING EXPENDITURES.....	22
0110	THIRD PARTY CONTRACTS.....	23
0112	GRANT MATCHING EXPENDITURE.....	24
0120	HUMAN RESOURCES.....	25
0200	COUNTY JUDGE.....	26
0201	COMMISSIONER PRECINCT 1.....	27
0202	COMMISSIONER PRECINCT 2.....	28
0203	COMMISSIONER PRECINCT 3.....	29
0204	COMMISSIONER PRECINCT 4.....	30
0300	TREASURER.....	31
0400	AUDITOR.....	32
0500	MANAGEMENT INFORMATION SYSTEMS.....	33
0550	PUBLIC INFORMATION OFFICER.....	34
0600	PURCHASING.....	35
0700	TAX ASSESSOR-COLLECTOR.....	36
<b>ADMINISTRATION OF JUSTICE</b>		
1001	49TH JUDICIAL DISTRICT COURT.....	37
1002	111TH JUDICIAL DISTRICT COURT.....	38
1003	341ST JUDICIAL DISTRICT COURT.....	39
1003	406TH JUDICIAL DISTRICT COURT.....	40
1010	COUNTY COURT AT LAW 1 .....	41
1011	COUNTY COURT AT LAW 2.....	42
1023	TAX CASES PROCESSING.....	43
1040	JUSTICE OF THE PEACE PRECINCT 1 PLACE 1.....	44
1041	JUSTICE OF THE PEACE PRECINCT 1 PLACE 2.....	45
1042	JUSTICE OF THE PEACE PRECINCT 2 PLACE 1.....	46
1045	JUSTICE OF THE PEACE PRECINCT 2 PLACE 2.....	47
1043	JUSTICE OF THE PEACE PRECINCT 3 .....	48
1044	JUSTICE OF THE PEACE PRECINCT 4.....	49
1050	JUDICIAL GENERAL OPERATIONS.....	50
1100	DISTRICT ATTORNEY.....	52
1101	COUNTY ATTORNEY.....	53
1102	PUBLIC DEFENDER.....	54
1110	DISTRICT CLERK.....	55
1111	DISTRICT CLERK CENTRAL JURY .....	56
1120	COUNTY CLERK.....	57
1130	LAW LIBRARY.....	58
1190	BAIL BOND BOARD.....	59
1205	PRE-TRIAL SERVICES.....	60
1301	JUVENILE PROBATION.....	61
1400	ADMINISTRATION OF JUSTICE - GENERAL OPERATIONS .....	62
<b>PUBLIC SAFETY</b>		
2001	SHERIFF'S BARGAINING UNIT.....	63
2003	SHERIFF'S ADMINISTRATIVE NON-BARGAINING UNIT.....	64
2004	SCHOOL RESOURCE OFFICERS .....	65
2020	MIRANDO CITY SHERIFF'S SUB-STATION.....	66
2060	SHERIFF'S BARGAINING UNIT - JAIL DIVISION.....	67
2061	SHERIFF'S NON BARGAINING UNIT - JAIL DIVISION .....	68
2062	JAIL PURCHASING.....	69

2070	MEDICAL EXAMINER & MORGUE.....	70
2200	EMERGENCY MEDICAL SERVICE.....	71
2500	CONSTABLE PRECINCT 1 .....	72
2501	CONSTABLE PRECINCT 3 .....	73
2502	CONSTABLE PRECINCT 4 .....	74
2503	CONSTABLE PRECINCT 2 .....	75
2600	JUSTICE CENTER SECURITY.....	76
<b>HEALTH &amp; WELFARE</b>		
4100	INDIGENT HEALTH CARE.....	77
4101	INDIGENT CARE ASSISTANCE.....	78
4102	CHILD WELFARE.....	79
4300	HEALTH & WELFARE GENERAL OPERATIONS.....	80
<b>COMMUNITY SERVICE</b>		
5001	COUNTY EXTENSION AGENT.....	81
5001	VETERAN'S SERVICE OFFICE.....	82
<b>RECREATION AND CULTURE</b>		
6001	GOLF COURSE.....	83
6002	PARKS & GROUNDS.....	84
6099	COMMUNITY CENTER DIRECTOR.....	85
6100	QUAD CITY COMMUNITY CENTER.....	86
6101	EL CENIZO COMMUNITY CENTER.....	87
6103	LARGA VISTA COMMUNITY CENTER.....	88
6105	RIO BRAVO COMMUNITY CENTER.....	89
6108	BRUNI COMMUNITY CENTER.....	90
9501	OTHER SOURCES AND USES.....	91

## **SPECIAL REVENUE FUNDS:**

005 - COUNTY CLERK ARCHIVE FUND.....	95
007 - WEBB COUNTY HOTEL/MOTEL OCCUPANCY TAX FUND.....	99
008 - WEBB COUNTY RECORDS MANAGEMENT & PRESERVATION FUND.....	103
009 - COUNTY CLERK RECORDS MANAGEMENT & PRESERVATION FUND.....	107
010 - WEBB COUNTY ROAD AND BRIDGE FUND	
REVENUES - TOTALS BY CLASSIFICATION.....	112
EXPENDITURES - TOTALS BY CLASSIFICATION.....	116
014 - VEHICLE INVENTORY TAX.....	123
016 - JUSTICE COURT TECHNOLOGY FUND.....	129
018 - DISTRICT CLERK PRESERVATION.....	137
166 - CONSTABLE PCT. 1 FEDERAL FORFEITURE FUND.....	141
167 - DISTRICT ATTORNEY'S STATE FORFEITURE FUND.....	145
168 - SHERIFF'S STATE FORFEITURE FUND.....	149
169 - DISTRICT ATTORNEY'S FEDERAL FORFEITURE FUND.....	153
170 - SHERIFF'S FEDERAL FORFEITURE FUND.....	157
171 - CONSTABLE PCT. 4 FEDERAL FORFEITURE FUND.....	161
227 - DRUG IMPACT COURT RESERVE.....	165
289 - CAPITALIZED INTEREST FUND.....	169
330 - COURTHOUSE SECURITY FEES FUND .....	173
335 - DISTRICT ATTORNEY HOT CHECK FEE FUND .....	177
527 - JAIL MATCH/PATCH PROGRAM.....	181
528 - INMATE COMMISSARY SALES COMMISSIONS.....	185

## **DEBT SERVICE FUNDS:**

600 - DEBT SERVICE.....	191
601 - WATER & SEWER PARITY BOND.....	201
602 - PARITY BOND RESERVE FUND.....	207

## **CAPITAL PROJECTS:**

610 - RIO BRAVO WASTE TREATMENT PLANT FUND.....	211
614 - INTEREST INCOME SERIES 2000.....	215
623 - CAPITAL OUTLAY BONDS SERIES 1999.....	219
627 - SERIES 2001 INTEREST INCOME.....	221
655 - LIBRARY CONSTRUCTION FUND.....	225
657 - INTEREST INCOME SERIES 2003.....	231
658 - PARK DEVELOPMENT SERIES 2003.....	233
659 - TEX MEX BUILDING SERIES 2003.....	237
660 - CAPITAL OUTLAY SERIES 2003.....	241
661 - ROAD & BRIDGE IMPROVEMENT SERIES 2003.....	245
662 - BRIDGE PROJECT SERIES 2003.....	249
663 - RAIN ENHANCEMENT PROJECT SERIES 2003.....	253
664 - R.O.W. ACQUISITION SERIES 2003.....	257
665 - GOLF COURSE IMPROVEMENT SERIES 2003.....	665
666 - SHILOH COMMUNITY CENTER SERIES 2003.....	265
667 - CARRIZO WILCOX WATER SERIES 2003.....	269
668 - CASA BLANCA LAKE DREDGING SERIES 2003.....	273
669 - LIFE IMPROVEMENT SERIES 2003.....	277
676 - COUNTY MORGUE SERIES 2003.....	281
677 - VILLA ANTIGUA PROJECT.....	283
678 - COUNTY PARKS DEVELOPMENT SERIES 2001.....	285
679 - CONSTRUCTION IN PROGRESS FUND.....	287
682- CAPITAL OUTLAY SERIES 2001.....	291
683 - SERIES 2002 INTEREST INCOME.....	293
684 - JUVENILE YOUTH VILLAGE.....	297
685 - MANAGEMENT PRESERVATION RECORDS STORAGE WAREHOUSE.....	301
686 - R.O.W. ACQUISITION HI 59 / 359.....	305
687 - JUSTICE CENTER FIRE PROTECTION & MOISTURE CONTROL.....	307
688 - CARRIZO WILCOX AQUIFER SERIES 2002.....	309
689 - JUSTICE OF THE PEACE SOUTH LAREDO BUILDING.....	311
690 - PENITAS COMMUNITY CENTER.....	313
691 - QUAD CITY COMMUNITY CENTER.....	315
694 - CUATRO VIENTOS ROAD LOOP / RD.....	317
695 - COUNTY PARKS DEVELOPMENT SERIES 2002.....	319
696 - CAPITAL OUTLAY SERIES 2002.....	321

## **ENTERPRISE FUND:**

801 - WATER UTILITY FUND.....	327
802 - RURAL RAIL TRANSPORTATION DISTRICT.....	335

## **INTERNAL SERVICE FUNDS:**

816 - EMPLOYEES' HEALTH BENEFITS FUND.....	341
817 - WORKER COMPENSATION RESERVE FUND.....	345

## **FIDUCIARY FUND:**

861 - AVAILABLE SCHOOL FUND.....	351
862 - PERMANENT SCHOOL FUND.....	355
863 - EMPLOYEES' RETIREE INSURANCE.....	359



**LEO FLORES**  
Webb County Auditor

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Laredo, Tx. 78040

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**October 1, 2004**

**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, 2004 and ending September 30, 2005.

Property values for the year 2004 were certified by the Appraisal District at \$8,718,453,508 for General Operations and \$8,718,227,472 for Road and Bridge Operations. The values represent increases of \$1,088,414,738 (14.26%) for General Operations and \$1,091,068,451 (14.31%) for Road & Bridge Operations from the prior tax year. The tax rate for year 2004 was set at \$.437923 per \$100 valuation, two cents less than the prior year's tax rate. The reduced tax rate made it necessary to reduce operational expenditures for general fund departments by two (2%) 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 in 2003 and remains the same for 2004.

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.

There are one thousand four hundred thirty four (1,434) 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.

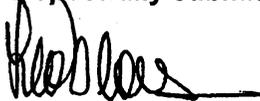
Employees receive medical, dental, life, and prescription drug insurance at a cost of \$10.00 per pay period. Employees can purchase the same insurance benefits for their families for an additional cost. Employees participate in the County and District Retirement System of Texas. Employee's contribution to their retirement plan is set at 6% and the county's contribution for the employee will be 7.07% effective January 1, 2005.

The county had \$75,015,000 outstanding in general obligation bonds, revenue bonds, certificates of obligation, and certificates of participation as of October 1, 2004. The debt limit for the county is set at 25% of the Real Property Assessed Valuations, or \$2,179,613,377.

**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.**

**Commissioners Court should restrict the transfer of funds between budgeted line items to only those that are justified and found acceptable. The Court should demand strict compliance with all county policies and procedures and should eliminate or limit exceptions thereto. I urge the Court to promote the value of teamwork and to resist making decisions that may make political sense but are economically unsound.**

**Respectfully submitted,**

A handwritten signature in black ink, appearing to read 'Leo Flores', with a horizontal line extending to the right.

**Leo Flores  
Webb County Auditor**

**COUNTY OF WEBB  
STATE OF TEXAS**

**OPERATIONAL GENERAL ORDER  
FISCAL YEAR 2004 2005**

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This Operational General Order will establish policies for the implementation of the County budget for fiscal year 2004 - 2005, the payment of the salaries for County employees, and the payment of claims and expenses. This Order was duly passed and entered on the record after the unanimous supporting vote of the Commissioners Court at its regular meeting of November 22, 2004.

**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, 2004, 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. Departments will prepare and submit payroll reports to the Treasurer on a timely basis.

**"AT-WILL" EMPLOYMENT** County employees are employed on an "at-will" basis. Neither this Operational General Order nor any County personnel policy constitutes an employment contract, represents a promise of continued employment for any period of time, or modifies the "at-will" employment relationship between the County and its employees. 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 review and written approval by the County Auditor or a designated staff member.

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

**GENERAL OPERATING EXPENSE DEPARTMENT** Requisitions and general purpose requests for payment from the General Operating Expense Department must have the approval of the County Judge or his Chief of Staff. Payment of utilities and lunacy costs do not require such approval.

FY 2004 – 2005 BUDGET – WEBB COUNTY, TEXAS

**TRAVEL POLICY** Commissioners Court has adopted a travel policy that applies to all County officials and employees, including those of the Community Action Agency and other positions and programs funded by grants, unless there is a conflict with the requirements of a grant. At the discretion of the County Auditor, 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 expense that exceeded actual travel expenses.

- **Per Diem** is all inclusive and may be claimed by employees traveling and conducting County business outside of Webb County, depending upon the departure time and arrival times at their usual place of employment in Webb County, as shown below. If a meal exceeds the amount provided, the actual amount expended may be reimbursed if it is found by the Auditor 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. Any payments not allowed by the Auditor may be reviewed and approved by the Commissioners Court. Alcoholic beverages will not be reimbursed under any circumstances.

Meal	Amount	Depart No Later Than	Arrive No Earlier Than
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 the rate of 37¢ per mile directly to and from the 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. 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 allowed for travel within Webb County if such travel is necessary for the furtherance of County business. Verification of miles traveled and an explanation of the necessity for such travel will be required in order to obtain reimbursement.
- **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 and a statement of the reasons why vehicle rental is necessary. Mileage expenses will not be paid when a rental vehicle is used although reimbursement is available for fuel, road tolls and other incurred expenses.
- **Airfare Expenses** will be paid by the County when documentation of expenditures is provided together with verification of the necessity for such travel. Reimbursement for unused airfare tickets is not allowed and airfare funds advanced but not used will be reimbursed to the County.
- **Hotel Expenses** will be paid at the rate of \$50.00 per night or actual cost when that cost is verified by a lodging receipt or reservation confirmation.

FY 2004 – 2005 BUDGET – WEBB COUNTY, TEXAS

Reimbursement shall be only for the cost of lodging and related expenditures, and not for expenditures such as room service, extra-cost in-room foodstuffs, in-room movies or games, and other such expenditures.

- **Parking Charges, Road Tolls, and Charges for Telephone Calls and Faxes** related to County business are reimbursable if supported by proper receipts.

**FILLING VACANT POSITIONS** Any vacant positions in a department under the direct authority of Commissioners Court can only be filled if authorized by Commissioners Court which also shall set the salary. There is no such requirement for elected officials, nor for departments under a board of judges unless that board so orders. An employee may be transferred within a department from one budgeted slot to another within the same department without the approval of the Commissioners Court or the appropriate board of judges but only in accordance with the adopted budget. A salary may not exceed the amount budgeted for that slot unless approved by Commissioners Court in connection with a transfer of funds into that slot.

Any person who has been convicted of a felony offense shall be ineligible for employment with Webb County in any position that involves criminal law enforcement or that requires access to confidential information or County funds. However, the foregoing shall not be interpreted or applied in a manner that violates the statutory prohibition against the Commissioners Court or its members interfering with the employment decisions of elected officials.

To the extent that any of these procedures for filling vacant positions may be in conflict with the requirements of a grant or special revenue fund, the applicable requirements of the grant or special revenue fund will be followed.

**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 form;
- W-4 employee withholding allowance certificate;
- I-9 employment eligibility verification form with official documents as required;
- and
- If applicable, copy of minutes approving the hiring and salary of the new employee.

**EFFECTIVE DATES FOR EMPLOYMENT AND 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 even though the grant/special funds contract may not have been received.

**OVERTIME PAY** Employees shall work overtime only as authorized by department heads and overtime is expected to be kept to a minimum. Non-exempt employees who work overtime shall be compensated by means of compensatory time rather than by paid overtime unless payment is required by law. Notwithstanding the foregoing, however, paid overtime may be available under the restricted conditions set forth in the Employee Policies manual. Compensatory time is generally not available to exempt employees unless permitted by the Employee Policies manual and/or the Fair Labor Standards Act and/or Wage and Hour Regulations promulgated by the United States Department of Labor.

**DRUG TESTING POLICY** The Webb County Commissioners Court has adopted a Drug and Alcohol Testing Policy for County employees. To the extent that positions funded by grants or special revenue funds have differing policies, those policies will be followed for those positions.

**AMENDING THE BUDGET** Any amendment to the budget, except for grants, must be certified as to the availability of account funds by the County Auditor and approved by the Commissioners Court.

**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 Management Department for insurance coverage and with the Purchasing Agent for inventory tagging and recording. County fuel or maintenance is not authorized for any vehicle unless it has been approved by Commissioners Court for County use and registered as a County-owned vehicle. Any vehicle not properly approved in accordance with this policy must not be used and must be given over to the County Purchasing Agent.

**COUNTY PROPERTY LOST, STOLEN, OR DAMAGED** County property that is lost, stolen or damaged while entrusted to a County employee or department must be immediately reported to the Purchasing Department and Risk Management Department. Department heads are responsible for ensuring that the employee reimburses the County for the cost of replacing or repairing County property that is lost, stolen, or damaged by reason of neglect, carelessness, or unauthorized use.

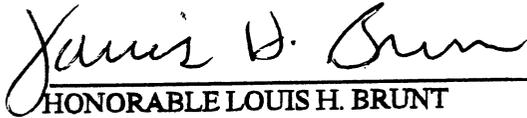
**SURPLUS OR OBSOLETE PROPERTY**, Property that is determined to be surplus or obsolete should be reported and delivered to the Purchasing Department for disposal in accordance with law. No employee or department has authority to sell, donate, or transfer to another department any County-owned property assigned to that employee or department.

**GRANTS AND SPECIAL FUNDS** Grants and special fund applications must be reviewed by the County Auditor and presented to Commissioners Court or the appropriate board of judges for approval before submission to the granting agency. The presentation to Commissioners Court or a board of judges must include the grant name, purpose of the grant, funding source, the amount of any matching funds, the proposed annual budget, and the impact to the County's budget. The budget for the grant must show personnel expenditures listed by position. Later budget amendments must first be approved by the supervisory board and then approved by the County Auditor.

**IMMEDIATE ISSUE CHECKS** The Treasurer may issue a check on an immediate payment basis if it determined 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 Assessor-Collector and approved by Commissioners Court.

**BANK SIGNATORIES** Authorizations for electronic fund transfers ("EFTs") and 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 accounts with financial institutions shall require a minimum of two (2) authorized signatures.

EXECUTED this 22 day of November, 2004.

  
HONORABLE LOUIS H. BRUNT  
WEBB COUNTY JUDGE

  
GERARDO VASQUEZ  
PRECINCT 1 COMMISSIONER

  
JUDITH G. GUTIERREZ  
PRECINCT 2 COMMISSIONER

  
FELIX VELASQUEZ  
PRECINCT 3 COMMISSIONER

  
DAVID ROCORTEZ  
PRECINCT 4 COMMISSIONER

ATTEST:

  
MARGARITA "MARGIE" IBARRA  
WEBB COUNTY CLERK

APPROVED AS TO FORM ONLY:

  
HOMERO RAMIREZ  
WEBB 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

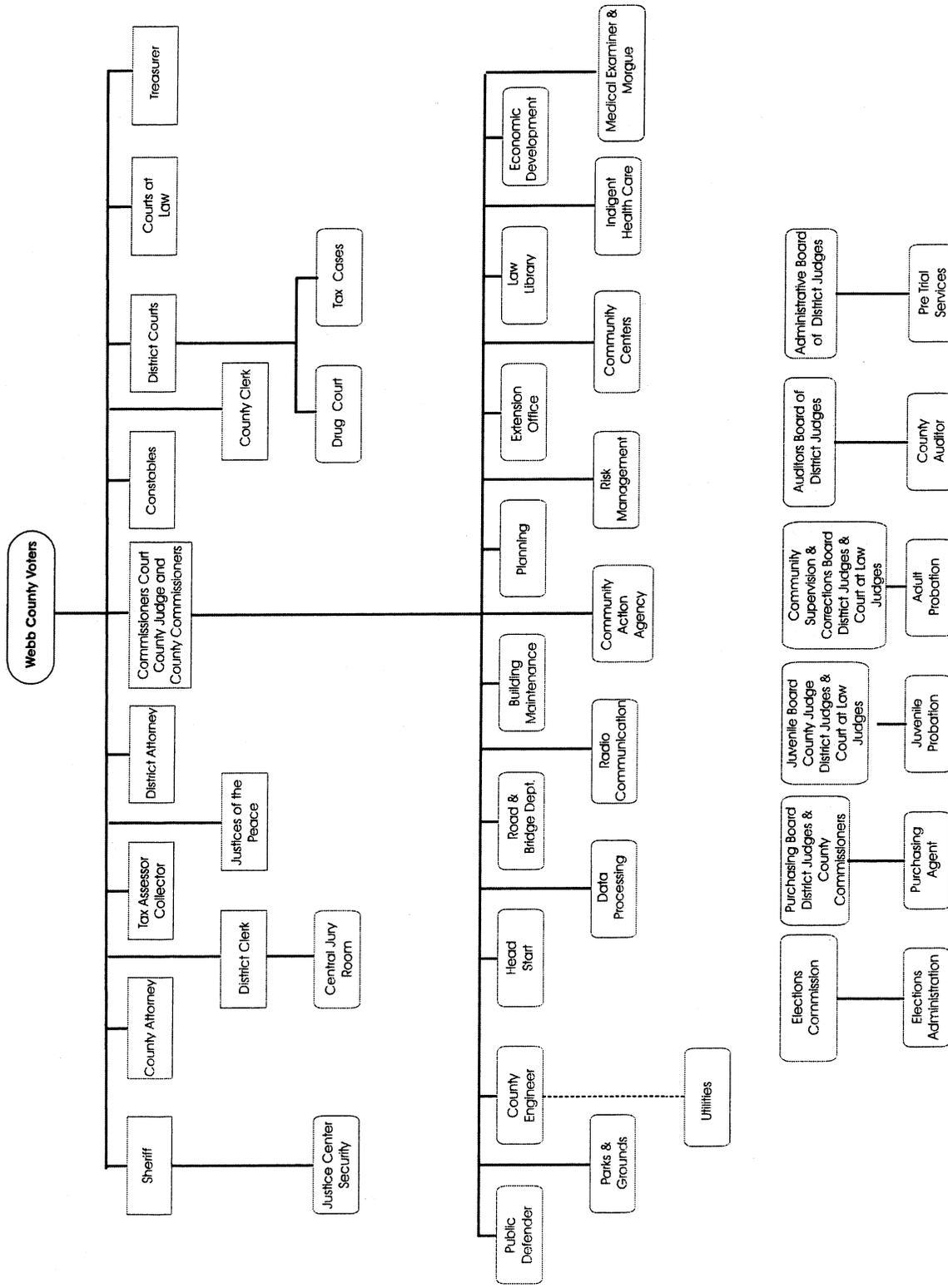
Barrera, Patricia A.  
Garza, Juan  
Gutierrez, Manuel  
Hinojosa, Raul  
Ibarra, Margarita, R  
Juarez, Agustin M. "Tino"  
Perales, Delia  
Munoz, Annette  
Ramirez, J. Homero  
Reyes, Ruben  
Rubio, Jose M., Jr.

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

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

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



FY 2004 - 2005 BUDGET - WEBB COUNTY, TEXAS

**2004 - 2005 TAX RATE ANALYSIS & ESTIMATED COLLECTIONS**

GENERAL FUND NET TAXABLE VALUE	<u>\$8,718,453,508</u>
ROAD AND BRIDGE FUND NET TAXABLE VALUE	<u>\$8,718,227,472</u>

FUND TYPE	TAX RATE PER \$ 100	100% LEVY	5% DELINQUENT	95% COLLECTION
GENERAL FUND M & O	0.359196	31,316,336	1,565,817	29,750,519
G/F - DEBT LEASES M & O	0.000932	81,256	4,063	77,193
G/F - DEBT LONE STAR LOAN M & O	0.002003	174,631	8,732	165,899
G/F - DEBT CRT M & O	0.001755	153,009	7,650	145,358
G/F - DEBT SERVICE - BONDS	0.066219	5,773,273	288,664	5,484,609
ROAD & BRIDGE FUND M & O	0.001174	102,352	5,118	97,234
R & B - DEBT LEASES M & O	0.004768	415,685	20,784	394,901
R & B - DEBT SERVICE - BONDS	0.001876	163,554	8,178	155,376
TOTAL TAX RATE	0.437923	38,180,095	1,909,005	36,271,091

NET EFFECTIVE TAX RATE:	0.427579
ROLLBACK TAX RATE, ADJUSTED FOR SALES TAX:	0.450712

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

<b>FUND TYPE</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
<b>GENERAL FUND M &amp; O TAX RATE</b>	0.264060	0.285823	0.300581	0.311987	0.342362	0.366800	0.365948	0.370948	0.367934	0.363886
<b>G/F DEBT SERVICE TAX RATE</b>	0.081480	0.079665	0.083795	0.072389	0.075859	0.078980	0.070388	0.073508	0.078077	0.066219
<b>ROAD &amp; BRIDGE FUND M &amp; O</b>	0.000890	0.000890	0.005576	0.000702	0.007487	0.004057	0.003567	0.003567	0.001174	0.005942
<b>R&amp;B DEBT SERVICE TAX RATE</b>	0.003070	0.000000	0.000000	0.004874	0.004244	0.005115	0.005320	0.009900	0.010738	0.001876
<b>TOTAL M &amp; O &amp; DEBT TAX RATE</b>	0.349500	0.366378	0.389952	0.389952	0.429952	0.454952	0.445223	0.457923	0.457923	0.437923

FY 2004 - 2005 BUDGET - WEBB COUNTY, TEXAS

Property Tax Levies and Collections  
Last Ten Fiscal Years  
1995 - 2004

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
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	(275,059)	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	5,182,665,826	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	5,756,956,205	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
2004	7,630,038,770	34,939,359	33,245,779	0.457923	95.15	2,335,492	682,699	(688,707)	35,575,263	1.02	7,612,043	0.22

(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.

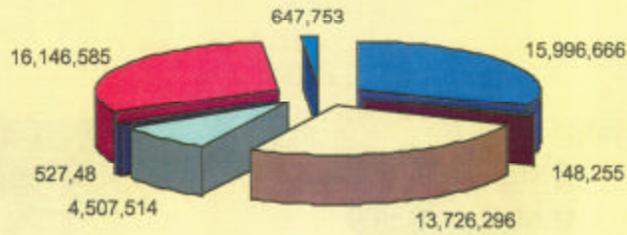


FY 2004 - 2005 BUDGET - WEBB COUNTY, TEXAS

Annual Amended Budgets

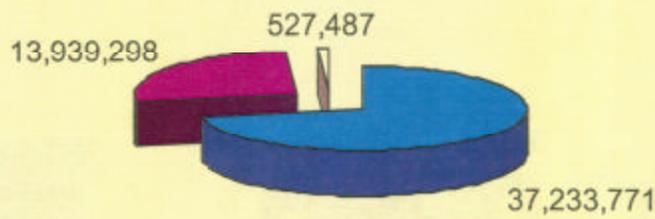
Fiscal Year	General Fund	Road & Bridge Fund	Debt Service Fund	Capital Projects Funds	Enterprises Funds	Internal Service Funds	Trust Funds	All Other Funds	Total Budgets
1996	30,379,922	2,265,655	4,345,414	19,361,939	853,733	3,968,127	824,690	11,216,961	73,216,441
1997	28,895,719	2,415,985	4,202,295	14,397,164	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
2005	51,700,556	5,585,073	6,868,988	29,273,660	1,409,931	7,749,749	804,000	5,507,046	108,899,003

### General Fund Expenditures by Function



- Administration of Justice
- Community Service
- General Government
- Health & Welfare
- Other Sources
- Public Safety
- Recreation & Culture

### General Fund Expenditures by Category

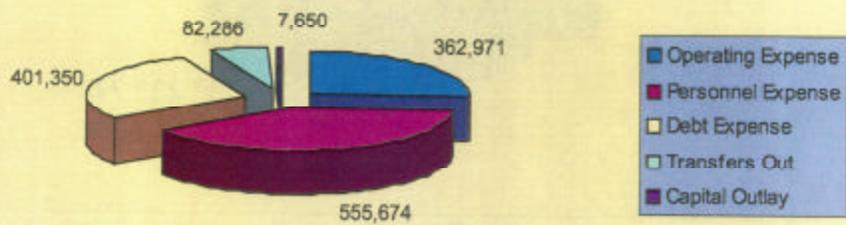


- Personnel Expenses
- Operating Expenses
- Transfers Out

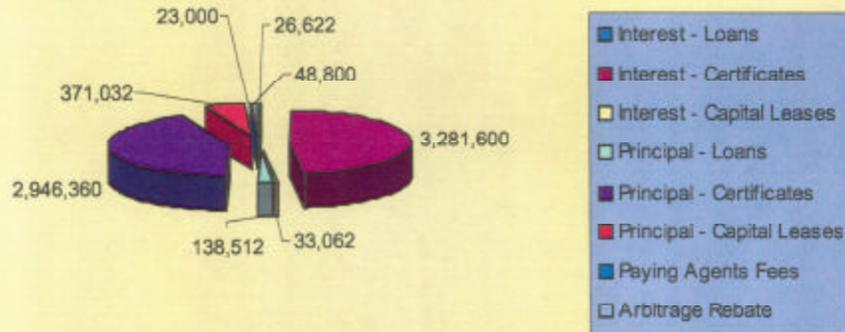
Road & Bridge Fund Expenditure By Category



Water Utility Fund by Expenditures



### Debt Service Expenditures



### Revenue vs. Expenditures

