

WEBB COUNTY, TEXAS
ANNUAL BUDGET
FISCAL YEAR 2005 - 2006



HON. LOUIS H. BRUNI
WEBB COUNTY JUDGE

HON. FRANCISCO J. SCIARAFFA
COMMISSIONER Pct. 1

HON. GERARDO A. GARZA
COMMISSIONER Pct. 3

HON. JUDITH G. GUTIERREZ
COMMISSIONER Pct. 2

HON. CYNTHIA C. BRUNNER
COMMISSIONER Pct. 4

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LEO FLORES
Webb County Auditor

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Laredo, Tx. 78040

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(fax) 956-523-5001

October 1, 2005

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, 2005 and ending September 30, 2006.

Property values for the year 2005 were certified by the Appraisal District at \$9,664,605,795 for General Operations and \$9,669,832,698 for Road and Bridge Operations. The values represent increases of \$946,152,287 (10.85%) for General Operations and \$951,605,226 (10.92%) for Road & Bridge Operations from the prior tax year. The tax rate for year 2005 was set at \$.437923 per \$100 valuation, the same as the tax rate for year 2004.

There is a homestead tax exemption of \$50,000 for persons 65 years of age or older and a homestead tax exemption of \$15,000 for disabled taxpayers.

A four (4) year Collective Bargaining Agreement was approved for the Webb County Deputy Sheriff's Association on 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 fifty three (1,453) 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.

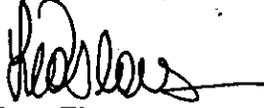
Employees receive medical, dental, life, and prescription drug insurance at a cost of \$10.00 per pay period. Employees can purchase the same insurance benefits for their families for an additional cost. Employees participate in the County and District Retirement System of Texas. Effective January 1,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

The county had \$70,555,000 outstanding in general obligation bonds, revenue bonds, certificates of obligation, and certificates of participation as of October 1, 2005. The debt limit for the county is set at 25% of the Real Property Assessed Valuations, or \$2,416,151,448.

This budget is Webb County's official financial plan for the year. County officials have a responsibility to collect 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 long horizontal flourish extending to the right.

**Leo Flores
Webb County Auditor**

STATE OF TEXAS - COUNTY OF WEBB
OPERATIONAL GENERAL ORDER
FISCAL YEAR ENDING SEPTEMBER 30, 2006

This Operational General Order will establish policies for the implementation of the County budget for the fiscal year ending September 30, 2006, 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 December 12, 2005.

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, 2005, 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 nor any personal representation by any official, department head or employee 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.

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. Purchases for less than \$75 will be paid via a Request for Payment but purchases that exceed \$75 in amount will require a Purchase Order for payment.

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.

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 advance 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. Payments for per diem when travel that does not require an overnight stay are taxable according to the IRS Tax Code and will be processed through the payroll system.

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 approved by the IRS effective on the same day approved by the IRS (currently \$.485 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 Purchasing Agent from the affected department 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. 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 maximum salary or wage which may be paid. Positions may only be filled by persons qualified to perform the job identified in the departmental budget as approved by the Commissioners Court. Only the Commissioners Court has the authority to change the employment position title and other particulars to the approved budget employment line-item. There is no such requirement for elected officials, nor for departments under a county administrative board 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 county administrative board but only in accordance with the adopted budget. A salary or wage may not exceed the amount budgeted for that slot unless approved by Commissioners Court in connection with a transfer of funds into that slot or a certification is made by the county auditor that unused funds are available in 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.

RESERVE DEPUTIES FOR SHERIFF AND CONSTABLES The Commissioners Court may authorize the Sheriff and/or Constables to appoint reserve deputies and may limit the number of reserve deputies that may be appointed.

CONTINUATION PAY FOR MILITARY ACTIVE DUTY On November 22, 2004, the Webb County Commissioners Court authorized continuation of salary and wage payments for employees who are members of a reserve component of the armed forces of the United States, including any appropriate part of the state military forces, and called to active duty under the circumstances identified in Chapter 173, Local Government Code. Departments will be responsible for assuring that salary continuation funds are available for their employees from within departmental funds.

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 After certification as to the availability of funds by the County Auditor, the County Judge can approve a line item transfer of funds within a department's operational budget. Any changes to personnel budgets, except for grants, must be certified as to the availability of funds by the County Auditor and approved by 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.

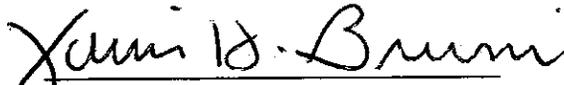
SURPLUS OR OBSOLETE PROPERTY Property that is determined to be surplus or obsolete should be reported and delivered to the Purchasing Department for disposal in accordance with law. No employee or department has authority to sell, donate, or transfer to another department any County-owned property assigned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

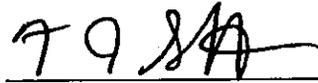
IMMEDIATE ISSUE CHECKS The Treasurer may issue a check on an immediate payment basis if it determined by the County Auditor to be in the best interest of the County to do so. The Treasurer will immediately issue a check for amounts required to refund overpayments of ad valorem taxes as requested by the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

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 12th day of December 2005.



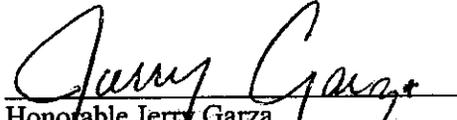
Honorable Louis H. Bruni
Webb County Judge



Honorable Frank Sciaraffa
Precinct 1 Commissioner



Honorable Judith G. Gutierrez
Precinct 2 Commissioner



Honorable Jerry Garza
Precinct 3 Commissioner



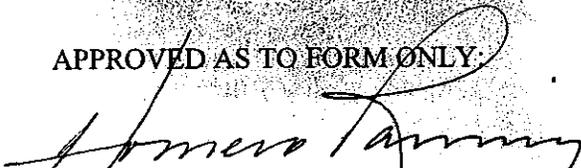
Honorable Cynthia Cortez Brunner
Precinct 4 Commissioner

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.
 Sciaraffa, Francisco J.
 Gutierrez, Judith G.
 Garza, Gerardo A.
 Brunner, Cynthia C.

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

COURTS OF LAW

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

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

ELECTED OFFICIALS

Barrera, Patricia A.
 Flores, Rick
 Gutierrez, Manuel
 Ibarra, Margie Ramirez
 Juarez, Agustin M. "Tino"
 Munoz, Annette
 Perales, Delia
 Ramirez, J. Homero
 Reyes, Ruben
 Rodriguez, Rodolfo
 Rubio, Jose M., Jr.

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

APPOINTED OFFICIALS

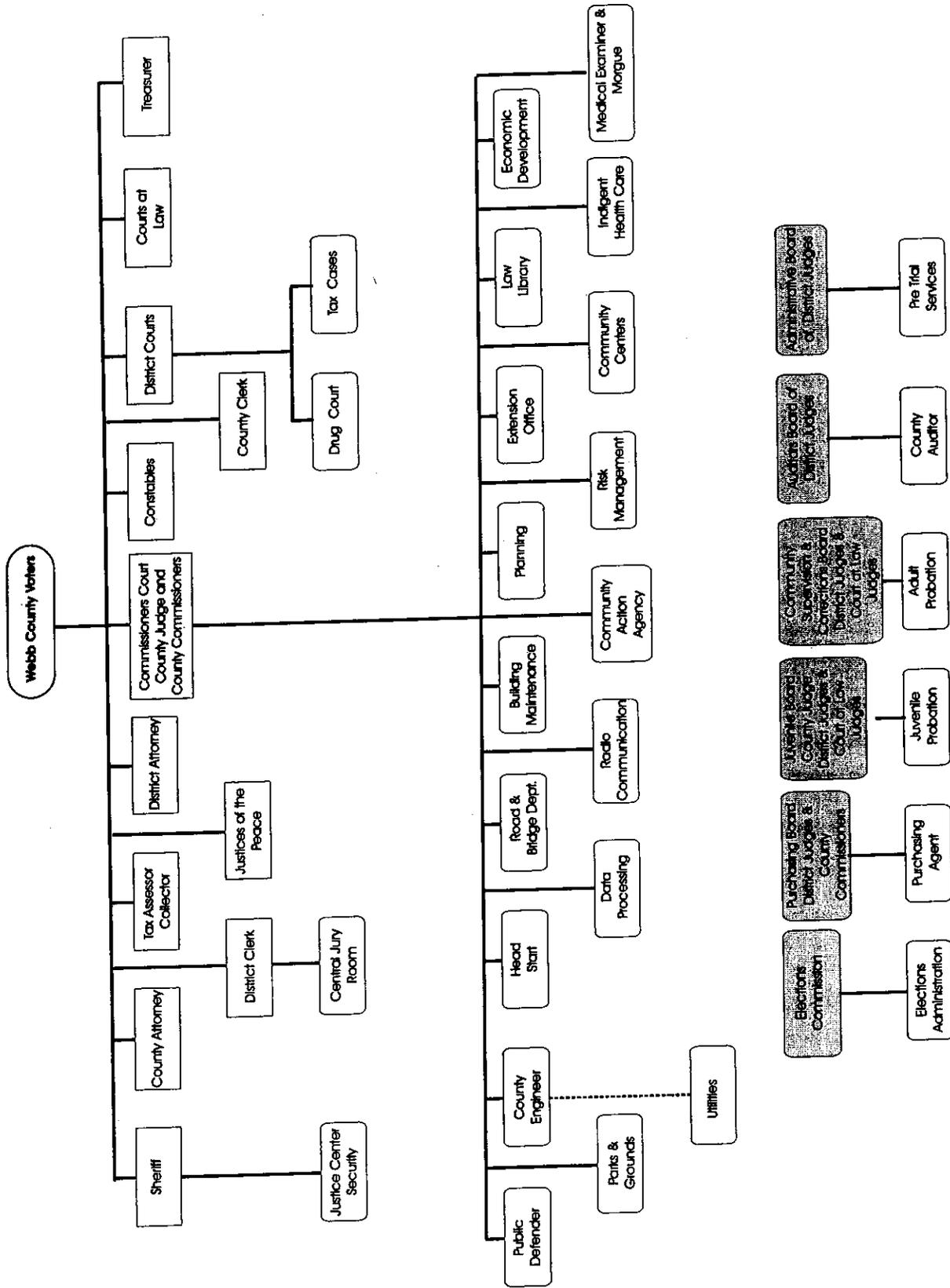
Flores, Leo
 Meza, Roberto
 Mojica, Melissa L.
 Ramirez, Eloy, Jr.

County Auditor
 Chief Adult Probation Officer
 Chief Juvenile Probation Officer
 County Purchasing Agent

DEPARTMENT HEADS

Casso, Raul
 Cavazos, Mario Gerardo
 Cuellar Castillo, J.D., Rosie
 Flores, Eduardo
 Elizondo, Raul R.
 Gonzales, George L.
 Kazen, Mike
 Mares, Cynthia
 Medford, Leroy R.
 Oliveros, Aliza
 Rodriguez, Tomas, Jr., P.E.
 Salinas, Frank X.
 Silva, Antonio
 Tiffin, Rhonda
 Vargas, Juan
 Villarreal, Carlos R.
 Villarreal, Oscar L.
 Vacant
 Vacant
 Vacant

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



2005 - 2006 TAX RATE ANALYSIS & ESTIMATED COLLECTIONS

GENERAL FUND NET TAXABLE VALUE	<u>\$9,669,475,236</u>
ROAD AND BRIDGE FUND NET TAXABLE VALUE	<u>\$9,674,702,139</u>

FUND TYPE	TAX RATE PER \$ 100	100% LEVY	3.5% DELINQUENT	96.5% COLLECTION
GENERAL FUND M & O	0.361948	34,998,472	1,224,947	33,773,526
G/F - DEBT LEASES M & O	0.000986	95,341	3,337	92,004
G/F - DEBT LONE STAR LOAN M & O	0.001863	180,142	6,305	173,837
G/F - DEBT CRT M & O	0.001589	153,648	5,378	148,270
G/F - DEBT SERVICE - BONDS	0.063719	6,161,293	215,645	5,945,648
ROAD & BRIDGE FUND M & O	0.003642	352,353	12,332	340,020
R & B - DEBT LEASES M & O	0.002300	222,518	7,788	214,730
R & B - DEBT SERVICE - BONDS	0.001876	181,497	6,352	175,145
TOTAL TAX RATE	0.437923	42,345,265	1,482,084	40,863,180

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

FUND TYPE	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
GENERAL FUND M & O TAX RATE	0.300581	0.311987	0.342362	0.366800	0.365948	0.370948	0.367934	0.363886	0.363886	0.366386
G/F DEBT SERVICE TAX RATE	0.083795	0.072389	0.075859	0.078980	0.070388	0.073508	0.078077	0.066219	0.066219	0.063719
ROAD & BRIDGE FUND M & O	0.005576	0.000702	0.007487	0.004057	0.003567	0.003567	0.001174	0.005942	0.005942	0.005942
R&B DEBT SERVICE TAX RATE	0.000000	0.004874	0.004244	0.005115	0.005320	0.009900	0.010738	0.001876	0.001876	0.001876
TOTAL M & O & DEBT TAX RATE	0.389952	0.389952	0.429952	0.454952	0.445223	0.457923	0.457923	0.437923	0.437923	0.437923

FY 2005 - 2006 BUDGET - WEBB COUNTY, TEXAS

Annual Amended Budgets
Last Ten Fiscal Years

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
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
2006	58,064,651	5,824,619	6,828,522	17,217,581	1,554,057	9,478,957	588,600	6,120,445	105,677,432

Property Tax Levies and Collections
Last Ten Fiscal Years
1996 - 2005

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
1996	4,529,282,386	15,816,008	14,531,021	0.349500	91.88	1,037,339	559,834	-275,058	15,853,136	1.00	7,247,265
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
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
1999	5,182,685,826	20,207,251	18,744,195	0.389952	92.76	1,404,240	659,493	-387,927	20,420,001	1.01	7,548,142
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
2001	5,756,958,205	26,124,397	23,933,599	0.454952	91.61	1,630,629	676,986	-490,571	25,750,643	0.99	8,728,546
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
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
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
2005	8,718,453,508	38,180,095	36,193,057	0.437923	94.80	2,371,515	970,294	-746,905	38,787,961	1.02	6,257,272

(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.

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

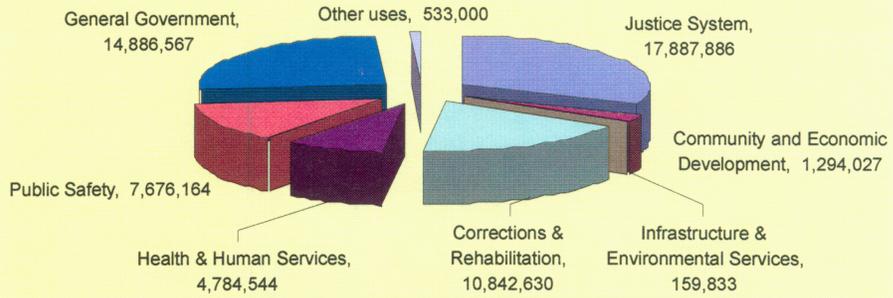
(B) Total tax levy is 100%, from this amount a collection rate between 92% to 94.5% is anticipated in the current year with the 8% to 5.5% anticipated in subsequent years.

Debt Service for Certificates of Obligation

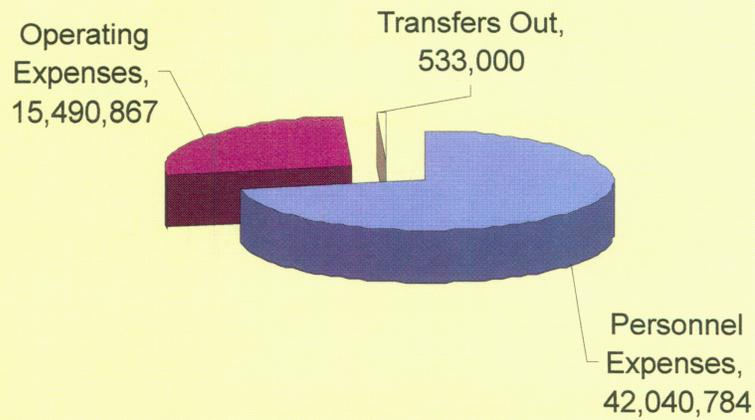
Fiscal Year	Certificates of Obligations, Series 1998			Certificates of Obligations, Series 1997			General Obligations Refunding Bonds (Refunding Bond Series 1998)			Certificates of Obligations, Series 1999			Certificates of Obligations, Series 2000			Certificates of Obligations, Series 2001			Series 2000 Waterworks			Series 2002		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2006	95,000	3,469	98,469	50,000	81,769	131,769	75,000	323,278	398,278	60,000	138,831	198,831	200,000	89,025	289,025	130,000	314,115	444,115	40,000	104,410	144,410	425,000	421,788	846,788
2007				65,000	78,678	143,678	175,000	318,478	493,478	65,000	80,731	145,731	285,000	77,450	362,450	180,000	304,845	484,845	50,000	126,180	176,180	440,000	438,850	878,850
2008				70,000	74,725	144,725	185,000	310,618	495,618	65,000	80,781	145,781	320,000	62,825	382,825	180,000	294,515	474,515	50,000	126,110	176,110	440,000	437,450	877,450
2009				65,000	70,438	135,438	190,000	303,043	493,043	65,000	80,416	145,416	350,000	45,098	395,098	180,000	282,615	462,615	50,000	125,815	175,815	440,000	435,815	875,815
2010				60,000	65,231	125,231	905,000	280,048	1,185,048	60,000	70,516	130,516	690,000	17,596	707,596	215,000	272,015	487,015	100,000	250,000	350,000	440,000	433,000	873,000
2011				105,000	58,718	163,718	945,000	241,198	1,186,198	60,000	70,516	130,516	690,000	17,596	707,596	230,000	283,058	513,058	110,000	278,980	388,980	530,000	510,000	1,040,000
2012				110,000	53,288	163,288	965,000	200,421	1,165,421	60,000	70,516	130,516	690,000	17,596	707,596	230,000	283,058	513,058	110,000	278,980	388,980	530,000	510,000	1,040,000
2013				135,000	49,550	184,550	1,005,000	157,453	1,162,453	60,000	70,516	130,516	690,000	17,596	707,596	230,000	283,058	513,058	110,000	278,980	388,980	530,000	510,000	1,040,000
2014				140,000	38,281	178,281	1,005,000	111,885	1,116,885	60,000	70,516	130,516	690,000	17,596	707,596	230,000	283,058	513,058	110,000	278,980	388,980	530,000	510,000	1,040,000
2015				180,000	28,708	208,708	1,900,000	44,278	2,044,278	60,000	70,516	130,516	690,000	17,596	707,596	230,000	283,058	513,058	110,000	278,980	388,980	530,000	510,000	1,040,000
2016				235,000	18,908	253,908				60,000	70,516	130,516	690,000	17,596	707,596	230,000	283,058	513,058	110,000	278,980	388,980	530,000	510,000	1,040,000
2017																								
2018																								
2019																								
2020																								
2021																								
2022																								
2023																								
2024																								
Total	95,000	3,469	98,469	1,335,000	818,318	2,153,318	7,540,000	2,291,448	9,831,448	2,595,000	317,028	2,912,028	1,860,000	291,020	2,151,020	8,875,000	3,070,708	11,945,708	1,800,000	981,985	2,781,985	10,095,000	4,334,640	14,429,640

Fiscal Year	Certificates of Obligation, Series 2002			United Tax Refunding Bonds, Series 2002 (Refunding Bond Series 1993)			Certificates of Obligation, Series 2003			United Tax Refunding Bonds, Series 2003 (Refunding Bond Series 1994)			Series 2004 Waterworks			Series 2004A Waterworks			United Tax Refunding Bonds Series 2005			Total for all Series		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2006	165,000	160,725	325,725	1,055,000	201,875	1,256,875	60,000	424,035	484,035	425,000	203,350	628,350	10,000	53,713	63,713	10,000	30,507	40,507	40,000	700,025	740,025	3,390,000	2,539,338	5,929,338
2007	160,000	147,173	307,173	1,110,000	147,750	1,257,750	60,000	422,104	512,104	425,000	182,725	607,725	25,000	53,181	78,181	15,000	45,031	60,031	40,000	688,025	728,025	3,590,000	2,379,112	5,969,112
2008	165,000	148,523	313,523	1,110,000	1,280,750	2,390,750	220,000	417,180	637,180	425,000	180,888	605,888	25,000	52,356	77,356	15,000	44,418	59,418	40,000	687,225	727,225	3,660,000	2,204,560	5,864,560
2009	175,000	133,883	308,883	1,230,000	50,750	1,280,750	250,000	386,341	636,341	425,000	197,813	622,813	30,000	50,889	80,889	15,000	44,770	59,770	40,000	686,225	726,225	4,400,000	2,011,283	6,411,283
2010	175,000	127,583	302,583				290,000	382,648	672,648	425,000	197,813	622,813	30,000	50,889	80,889	15,000	44,770	59,770	40,000	686,225	726,225	3,660,000	1,834,238	5,494,238
2011	165,000	120,919	285,919				290,000	383,455	673,455	425,000	198,338	623,338	30,000	50,889	80,889	15,000	44,770	59,770	40,000	686,225	726,225	3,660,000	1,663,878	5,323,878
2012	160,000	113,640	273,640				250,000	374,256	624,256	425,000	198,338	623,338	30,000	50,889	80,889	15,000	44,770	59,770	40,000	686,225	726,225	3,660,000	1,562,458	5,222,458
2013	205,000	108,330	313,330				310,000	383,058	693,058	425,000	198,338	623,338	30,000	50,889	80,889	15,000	44,770	59,770	40,000	686,225	726,225	3,660,000	1,395,000	5,055,000
2014	215,000	98,405	313,405				310,000	383,058	693,058	425,000	198,338	623,338	30,000	50,889	80,889	15,000	44,770	59,770	40,000	686,225	726,225	3,660,000	1,248,000	4,908,000
2015	225,000	88,405	313,405				310,000	383,058	693,058	425,000	198,338	623,338	30,000	50,889	80,889	15,000	44,770	59,770	40,000	686,225	726,225	3,660,000	1,100,000	4,760,000
2016	225,000	79,914	304,914				815,000	282,780	1,097,780	425,000	198,338	623,338	30,000	50,889	80,889	15,000	44,770	59,770	40,000	686,225	726,225	2,480,000	860,901	3,340,901
2017	225,000	69,705	294,705				815,000	282,780	1,097,780	425,000	198,338	623,338	30,000	50,889	80,889	15,000	44,770	59,770	40,000	686,225	726,225	2,480,000	760,910	3,240,910
2018	225,000	58,783	283,783				815,000	247,565	1,062,565	425,000	198,338	623,338	30,000	50,889	80,889	15,000	44,770	59,770	40,000	686,225	726,225	2,480,000	643,301	3,123,301
2019	225,000	47,219	272,219				815,000	210,275	1,025,275	425,000	198,338	623,338	30,000	50,889	80,889	15,000	44,770	59,770	40,000	686,225	726,225	2,480,000	518,035	3,003,035
2020	225,000	34,810	259,810				815,000	187,525	1,002,525	425,000	198,338	623,338	30,000	50,889	80,889	15,000	44,770	59,770	40,000	686,225	726,225	2,480,000	391,182	2,871,182
2021	270,000	21,540	291,540				810,000	123,775	933,775	425,000	198,338	623,338	30,000	50,889	80,889	15,000	44,770	59,770	40,000	686,225	726,225	2,480,000	291,182	2,772,182
2022	280,000	7,315	287,315				890,000	60,718	950,718	425,000	198,338	623,338	30,000	50,889	80,889	15,000	44,770	59,770	40,000	686,225	726,225	2,480,000	123,145	2,603,145
2023	280,000		280,000				890,000	28,595	918,595	425,000	198,338	623,338	30,000	50,889	80,889	15,000	44,770	59,770	40,000	686,225	726,225	2,480,000	35,393	2,518,393
2024	3,030,000	1,844,708	4,874,708				1,330,000		1,330,000													41,000	1,306,393	42,316
Total	3,030,000	1,844,708	4,874,708	1,486,000	471,128	1,957,128	6,030,000	6,397,220	12,427,220	6,010,000	1,173,483	7,183,483	1,102,000	623,911	1,725,911	8,715,000	3,070,708	11,785,708	1,800,000	981,985	2,781,985	10,095,000	4,334,640	14,429,640

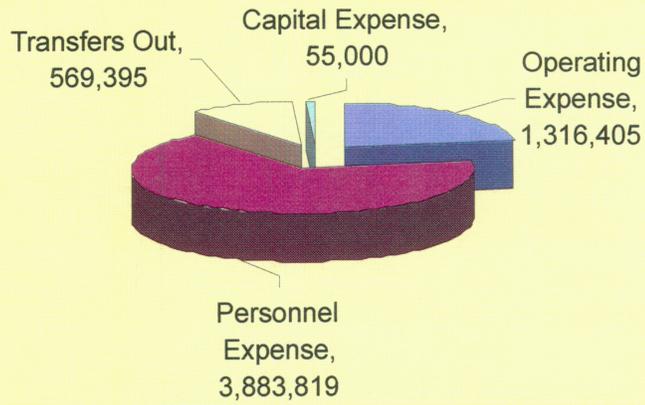
General Fund Expenditures by Function



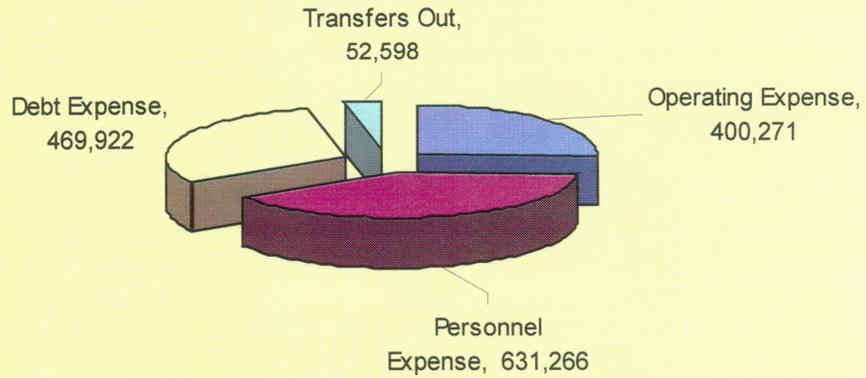
General Fund Expenditures by Category



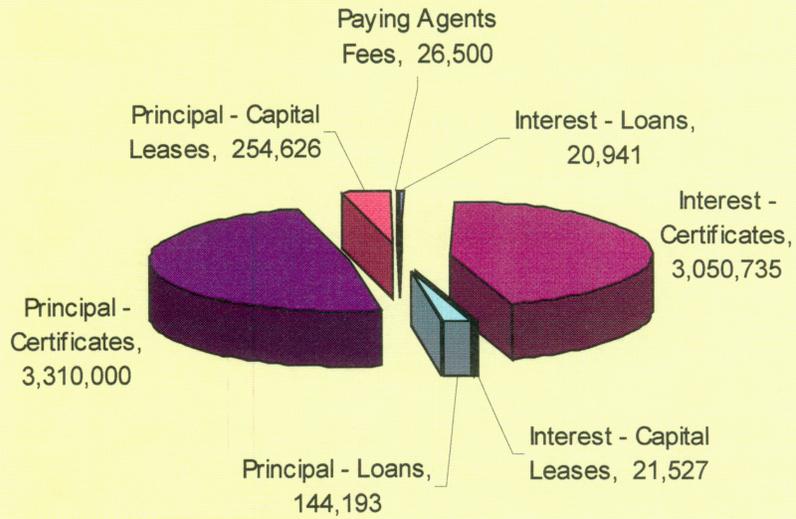
Road & Bridge Fund Expenditure By Category



Water Utility Fund Expenditures By Category



Debt Service Expenditures By Category



Revenue vs. Expenditures

