

WEBB COUNTY, TEXAS
PROPOSED ANNUAL BUDGET
2006 - 2007



LOUIS H. BRUNI
WEBB COUNTY JUDGE

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LEO FLORES

Webb County Auditor

1110 Washington St.
Suite # 201
Laredo, Tx. 78040

956-523-4016
(fax) 956-523-5001

October 1, 2006

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, 2006 and ending September 30, 2007.

Property values for the year 2006 were certified by the Appraisal District at \$11,982,316,169 for General Operations and \$11,993,747,538 for Road and Bridge Operations. The values represent increases of \$2,317,710,374 (23.98%) for General Operations and \$2,323,914,840 (24.03%) for Road & Bridge Operations from the prior tax year. The tax rate for year 2006 was set at \$.420055 per \$100 valuation.

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 seventy four (1,474) 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.

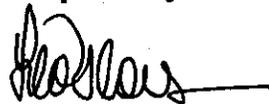
Employees receive medical, dental, life, and prescription drug insurance at a cost of \$20.00 per pay period. Employees can purchase the same insurance benefits for their families for an additional cost. Employees participate in the County and District Retirement System of Texas. Effective January 1, 2007, the county will contribute 8.79% to the employee's retirement plan and the employees contribution will remain at 6%.

The county had \$81,300,000 outstanding in general obligation bonds, revenue bonds, certificates of obligation, and certificates of participation as of October 1, 2006. The debt limit for the county is set at 25% of the Real Property Assessed Valuations, or \$2,995,579,042.

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 horizontal line extending to the right.

**Leo Flores
Webb County Auditor**

STATE OF TEXAS <> COUNTY OF WEBB
OPERATIONAL GENERAL ORDER
FISCAL YEAR ENDING SEPTEMBER 30, 2007

This Operational General Order will establish policies for the implementation of the County budget for the fiscal year ending September 30, 2007, 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 their regular meeting of September 25, 2006.

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 in the administration of the budget.

PAYMENT OF SALARIES for the fiscal year shall become effective October 1, 2006 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 is in effect for all County employees. Neither this Operational General Order nor any County personnel policy nor any personal representation by any County 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 for goods and/or services provided to the County may be made by the County Treasurer but only after the claim is reviewed and approved by the County Auditor or by a designated County Auditor’s staff member. Purchases for less than \$75 may be paid via a *Request for Payment* and purchases that exceed \$75 will require a *Purchase Order* issued by the County’s Purchasing Agent. Failure to get a *Purchase Order* for a purchase will require Commissioners Court approval before the claim is processed for payment.

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

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

TRAVEL POLICY adopted by Commissioners Court applies to all County officials and employees, including those of the Community Action Agency and those funded by other grants, unless there is a conflict with the grant’s travel requirements. 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 a 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 on departure and arrival times as shown below. If a meal exceeds the amount provided, the actual amount expended may be reimbursed if it is found by the County 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. The cost of alcoholic beverages will not be reimbursed under any circumstances. Payments for per diem when travel does not require an overnight stay are taxable according to the IRS Tax Code and will be processed through the payroll system.

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

Mileage will be paid at the rate approved by the IRS effective on the day approved by the County Auditor (currently \$.445 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 by providing the names of people who will be using the rental vehicle and a statement of reasons why the 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 expenses associated with the vehicle rental.

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 per night or at actual cost when the cost is verified with a lodging receipt. Reimbursement shall be only for the cost of lodging (room plus taxes) and not for personal expenditures such as room service or in-room movies or games.

Parking Charges, road tolls, and charges for telephone calls and faxes related to County business are reimbursable only if they are supported with proper receipts.

FILLING VACANT POSITIONS in a department under the authority of Commissioners Court can be filled only when authorized by Commissioners Court. Departments under an elected official or departments under an Administrative Board do not need approval to fill a vacant position. Vacant positions may only be filled by persons qualified to perform the job identified by job description.

Any person who has been convicted of a felony offense shall be ineligible for employment in any position that involves criminal law enforcement or 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 requirements of the grant or special revenue fund will be followed.

TRANSFERS of employees can be made within a department from one budgeted position to another budgeted position without approval from Commissioners Court but only in strict compliance with the adopted budget with regard to job description and salary. Job titles shall not be changed nor salaries increased to exceed the amount duly approved and budgeted for that slot at any time during the fiscal year.

PROCESSING NEW PERSONNEL will require the following documentation to be filed with the County Treasurer before a payroll check can be processed:

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

DATES FOR EMPLOYMENT, when possible, will begin on the day a pay-period starts unless that day is a holiday.

DATES FOR TERMINATION OF EMPLOYMENT, when possible, can be 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 must be authorized by department heads and 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 Fair Labor Standards Act and/or Wage and Hour Regulations promulgated by the U.S. Department of Labor.

CONTINUATION PAY FOR MILITARY ACTIVE DUTY was authorized by Commissioners Court on November 22, 2004, 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, 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 affected employees from within their own departmental funds.

RESERVE DEPUTIES FOR SHERIFF AND CONSTABLES may be authorized by Commissioners Court but Commissioners Court may also limit the number of reserve deputies that can be appointed.

A DRUG AND ALCOHOL TESTING POLICY was adopted by Commissioners Court and provides for random drug testing of any County employee. To the extent that positions funded by grants or special revenue funds have differing policies, those policies will be followed for those positions.

AMENDMENTS TO THE COUNTY BUDGET may be authorized by Commissioners Court but only after certification by the County Auditor as to the availability of funds. Commissioners Court can approve the transfer of funds from one budgeted line item to another budgeted line item but no amendments may be made which would result in exceeding the total expenditures under the budget nor may an amendment provide for expenditures not originally included in the budget unless there is an unforeseen emergency. The transfer of payroll funds shall not be permitted for any purpose at any time during the fiscal year unless the transfer is to cover unforeseen shortfalls in payroll related taxes.

FORFEITED 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 Administrative Services for insurance coverage and with the County Purchasing Agent for inventory tagging and recording. County owned vehicles must be inscribed according to Transportation Code Section 721.004. 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. A vehicle not properly approved in accordance with this policy must not be used and must be turned over to the County Purchasing Agent.

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

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

GRANTS AND SPECIAL FUNDS applications must be reviewed by the County Auditor and presented to Commissioners Court or to the appropriate Administrative Board for approval before submission to the granting agency. The presentation to Commissioners Court or to an Administrative Board 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 budget, if any. The budget for the grant must show personnel expenditures listed by position. Budget amendments must be presented to and approved by the supervisory board and accepted by the County Auditor.

IMMEDIATE ISSUE CHECKS may be issued by the County Treasurer on an immediate payment basis if it is 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 Collector and approved by Commissioners Court, and as authorized by law.

BANK SIGNATORIES for electronic fund transfers ("EFTs") and disbursements from bank accounts including trust accounts, election department accounts, forfeiture accounts, inmate trust accounts, commissary accounts, internal service accounts, enterprise fund accounts, capital projects accounts, and other accounts with financial institutions shall require a minimum of two (2) authorized signatures.

EXECUTED this 25th day of September 2006.

Louis H. Bruni
Hon. Louis H. Bruni
Webb County Judge

Frank Sciaraffa
Hon. Frank Sciaraffa
Commissioner, Precinct 1

Judith G. Gutierrez
Hon. Judith G. Gutierrez
Commissioner, Precinct 2

Jerry Garza
Hon. Jerry Garza
Commissioner, Precinct 3

Cynthia Cortez Brunner
Hon. Cynthia Cortez Brunner
Commissioner, Precinct 4

ATTEST:

Margarita "Margie" Ibarra
Hon. Margarita "Margie" Ibarra
Webb County Clerk

APPROVED AS TO FORM ONLY:

Homero Ramirez by direction
Hon. J. Homero Ramirez
Webb County Attorney

WEBB COUNTY OFFICIALS

COMMISSIONERS COURT

Bruni, Louis H.	County Judge
Sciaraffa, Francisco J.	Commissioner Precinct 1
Gutierrez, Judith G.	Commissioner Precinct 2
Garza, Gerardo A.	Commissioner Precinct 3
Brunner, Cynthia C.	Commissioner Precinct 4

COURTS OF LAW

Benavides, Santos	Justice Of The Peace Precinct 2 Place 1
Ender, Elma T. Salinas	341st. Judicial District Judge
Flores, Manuel R.	49th. Judicial District Judge
Gallego, Paul	Cluster Court Judge
Garcia, Alfredo, Jr.	Justice Of The Peace Precinct 3
Garza, Jesus	County Court At Law II Judge
Hale, Oscar J., Jr.	406th. Judicial District Judge
Liendo, Hector J.	Justice Of The Peace Precinct 1 Place 1
Martinez, Oscar Omar	Justice Of The Peace Precinct 4
Morales, Alvino "Ben"	County Court At Law I Judge
Rangel, Ricardo	Justice Of The Peace Precinct 2 Place 2
Valdez, Daniel	Justice Of The Peace Precinct 1 Place 2
Vasquez, Raul	111th. Judicial District Judge

ELECTED OFFICIALS

Barrera, Patricia A.	Tax Assessor-Collector
Flores, Rick	County Sheriff
Gutierrez, Manuel	District Clerk
Ibarra, Margie Ramirez	County Clerk
Juarez, Agustin M. "Tino"	Constable Precinct 4
Munoz, Annette	Constable Precinct 3
Perales, Delia	County Treasurer
Ramirez, J. Homero	County Attorney
Reyes, Ruben	Constable Precinct 2
Rodriguez, Rodolfo	Constable Precinct 1
Rubio, Jose M., Jr.	District Attorney

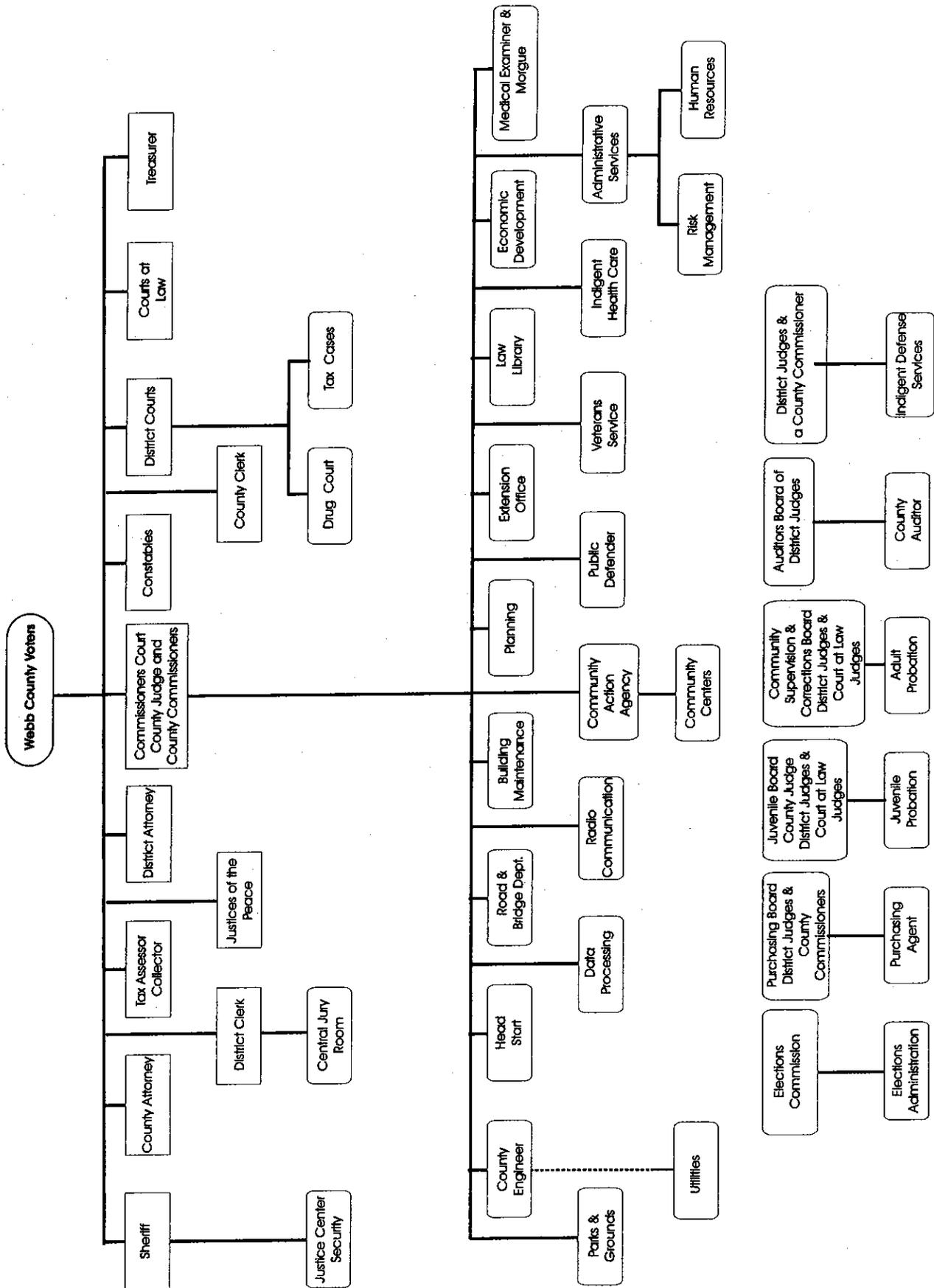
APPOINTED OFFICIALS

Flores, Leo	County Auditor
Meza, Roberto	Chief Adult Probation Officer
Mojica, Melissa L.	Chief Juvenile Probation Officer
Ramirez, Eloy, Jr.	County Purchasing Agent

DEPARTMENT HEADS

Casso, Raul	Chief of Staff for County Judge
Cavazos, Mario Gerardo	Public Safety Communications Engineer
Cuellar Castillo, J.D., Rosie	Law Librarian
Flores, Eduardo	Management Information Systems Interim Director
Elizondo, Raul R.	Building Maintenance, Parks & Grounds Director
Gonzales, George L.	County Extension Agent
Kazen, Mike	Community Action Agency Director
Mares, Cynthia	Administrative Services (H.R. & Risk Man.)
Medford, Leroy R.	Public Defender
Oliveros, Aliza	Head Start Program Director
Rodriguez, Tomas, Jr., P.E.	County Engineer
Salinas, Frank X.	Central Welfare Director
Silva, Antonio	Veteran's Service Officer
Tiffin, Rhonda	Planning & Physical Development
Vargas, Juan	Economic Development Director
Villarreal, Carlos R.	Executive Administrator for Commissioners Court
Villarreal, Oscar L.	Elections Administrator
Vacant	Medical Examiner
Vacant	Public Information Officer

FY 2006 - 2007 BUDGET - WEBB COUNTY, TEXAS



2006 - 2007 TAX RATE ANALYSIS & ESTIMATED COLLECTIONS

GENERAL FUND NET TAXABLE VALUE	\$11,982,316,169
ROAD AND BRIDGE FUND NET TAXABLE VALUE	\$11,993,747,538

FUND TYPE	TAX RATE PER \$ 100	100% LEVY	3.5% DELINQUENT	96.5% COLLECTION
GENERAL FUND M & O	0.352492	42,236,706	1,478,285	40,758,421
G/F - DEBT LEASES M & O	0.000666	79,802	2,793	77,009
G/F - DEBT LONE STAR LOAN M & O	0.001431	171,467	6,001	165,466
G/F - DEBT CRT M & O	0.001332	159,604	5,586	154,018
G/F - DEBT SERVICE - BONDS	0.056529	6,773,484	237,072	6,536,412
ROAD & BRIDGE FUND M & O	0.005593	670,810	23,478	647,332
R & B - DEBT SERVICE - BONDS	0.002012	241,314	8,446	232,868
TOTAL TAX RATE	0.420055	50,333,188	1,761,662	48,571,526

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

FUND TYPE	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
GENERAL FUND M & O TAX RATE	0.311987	0.342362	0.366800	0.365948	0.370948	0.367934	0.363886	0.363886	0.366386	0.355921
G/F DEBT SERVICE TAX RATE	0.072389	0.075859	0.078980	0.070388	0.073508	0.078077	0.066219	0.066219	0.063719	0.056529
ROAD & BRIDGE FUND M & O	0.000702	0.007487	0.004057	0.003567	0.003567	0.001174	0.005942	0.005942	0.005942	0.005593
R&B DEBT SERVICE TAX RATE	0.004874	0.004244	0.005115	0.005320	0.009900	0.010738	0.001876	0.001876	0.001876	0.002012
TOTAL M & O & DEBT TAX RATE	0.389952	0.429952	0.454952	0.445223	0.457923	0.457923	0.437923	0.437923	0.437923	0.420055

FY 2006 - 2007 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
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
2007	66,732,173	6,313,732	7,785,700	30,863,360	1,753,469	10,231,449	1,007,200	6,656,564	131,343,647

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	Ratio of Delinquent Taxes to Tax Levy
1996	4,529,282,386	15,816,008	14,531,021	0.349500	91.88	1,037,339	559,834	-275,058	15,853,136	1.00	7,247,265	0.46
1997	4,637,505,928	16,660,010	15,616,322	0.366378	93.74	1,288,830	640,011	-302,920	17,242,243	1.03	7,220,861	0.43
1998	4,910,989,768	19,144,683	17,664,789	0.389952	92.27	1,358,951	738,802	-360,259	19,402,283	1.01	7,816,551	0.41
1999	5,182,685,826	20,207,251	18,744,195	0.389952	92.76	1,404,240	659,493	-387,927	20,420,001	1.01	7,548,142	0.37
2000	5,326,015,860	22,892,501	21,164,701	0.429952	92.45	1,373,667	657,864	-412,088	22,784,144	1.00	7,902,488	0.35
2001	5,756,958,205	26,124,397	23,933,599	0.454952	91.61	1,630,629	676,986	-490,571	25,750,643	0.99	8,728,546	0.33
2002	6,487,380,714	28,997,816	27,063,356	0.445223	93.33	1,736,668	755,117	-552,995	29,002,146	1.00	9,128,540	0.31
2003	7,301,151,991	33,424,470	31,157,950	0.457923	93.22	1,708,826	749,580	-655,950	32,960,406	0.99	8,936,654	0.27
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
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	0.16
2006	9,669,475,236	42,345,265	40,335,639	0.437923	95.25	2,281,841	937,634	-842,052	42,713,062	1.01	5,047,424	0.12

(A) Source: County Assessor and Collector of Taxes.

Farm-to-market Fund excluded.

The legislature adopted a new Property Tax Code in 1979, effective in 1981, providing that all taxing units assess taxable property at 100% of true value.

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

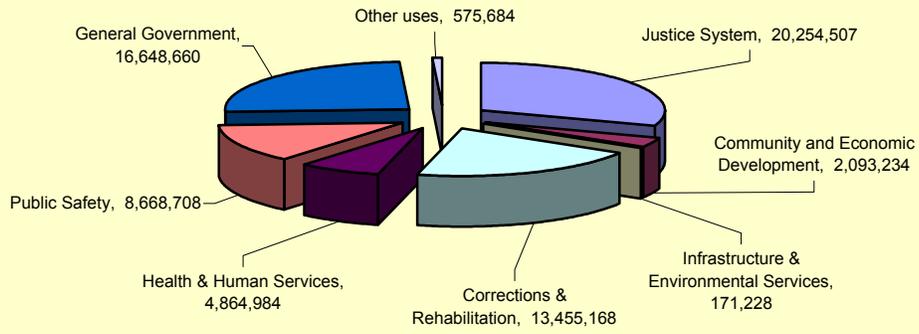
(C) Includes current tax collections, delinquent tax collections, penalty & interest, and discounts.

Debt Service for Certificates of Obligation

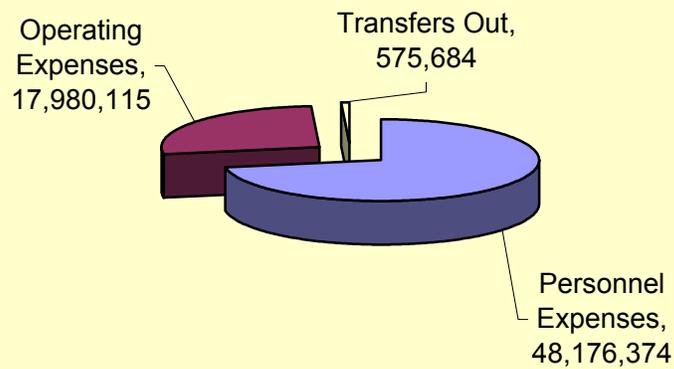
Fiscal Year	Certificates of Participations, Series 1987			General Obligations Refunding Bonds, Series 1988 (Refunding Bond Series 1988)			Certificates of Obligations, Series 1996			Certificates of Obligations, Series 2000			Certificates of Obligations, Series 2001			Series 2000 Waterworks			Limited Tax Bonds, Series 2002			Certificates of Obligations, 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
2007	65,000	78,706	143,706	175,000	318,478	493,478	635,000	98,781	733,781	295,000	77,450	372,450	125,000	304,840	429,840	50,000	102,200	152,200	440,000	408,650	848,650	180,000	146,213	326,213
2008	70,000	74,725	144,725	185,000	310,918	495,918	685,000	80,781	725,781	320,000	85,215	405,215	130,000	318,215	448,215	70,000	139,198	209,198	490,000	390,900	880,900	190,000	139,525	329,525
2009	85,000	70,438	155,438	190,000	303,043	493,043	685,000	45,005	430,005	385,000	45,005	430,005	180,000	272,012	452,012	80,000	81,713	161,713	475,000	374,538	849,538	170,000	133,663	303,663
2010	90,000	65,231	155,231	925,000	280,046	1,205,046	685,000	17,555	702,555	680,000	17,555	697,555	230,000	243,058	473,058	110,000	81,700	191,700	490,000	357,455	847,455	175,000	127,536	302,536
2011	105,000	58,719	163,719	945,000	241,188	1,186,188	685,000	20,419	705,419	680,000	18,263	698,263	230,000	243,058	473,058	110,000	81,700	191,700	490,000	357,455	847,455	185,000	126,918	311,918
2012	110,000	53,286	163,286	885,000	200,421	1,085,421	685,000	18,263	703,263	680,000	18,263	698,263	230,000	243,058	473,058	110,000	81,700	191,700	490,000	357,455	847,455	185,000	126,918	311,918
2013	135,000	46,550	181,550	1,025,000	157,453	1,182,453	685,000	18,263	703,263	680,000	18,263	698,263	230,000	243,058	473,058	110,000	81,700	191,700	490,000	357,455	847,455	185,000	126,918	311,918
2014	140,000	38,281	178,281	1,085,000	111,885	1,196,885	685,000	18,263	703,263	680,000	18,263	698,263	230,000	243,058	473,058	110,000	81,700	191,700	490,000	357,455	847,455	185,000	126,918	311,918
2015	160,000	29,708	189,708	1,890,000	44,278	2,034,278	685,000	18,263	703,263	680,000	18,263	698,263	230,000	243,058	473,058	110,000	81,700	191,700	490,000	357,455	847,455	185,000	126,918	311,918
2016	325,000	19,908	344,908				685,000	18,263	703,263	680,000	18,263	698,263	230,000	243,058	473,058	110,000	81,700	191,700	490,000	357,455	847,455	185,000	126,918	311,918
2017							685,000	18,263	703,263	680,000	18,263	698,263	230,000	243,058	473,058	110,000	81,700	191,700	490,000	357,455	847,455	185,000	126,918	311,918
2018							685,000	18,263	703,263	680,000	18,263	698,263	230,000	243,058	473,058	110,000	81,700	191,700	490,000	357,455	847,455	185,000	126,918	311,918
2019							685,000	18,263	703,263	680,000	18,263	698,263	230,000	243,058	473,058	110,000	81,700	191,700	490,000	357,455	847,455	185,000	126,918	311,918
2020							685,000	18,263	703,263	680,000	18,263	698,263	230,000	243,058	473,058	110,000	81,700	191,700	490,000	357,455	847,455	185,000	126,918	311,918
2021							685,000	18,263	703,263	680,000	18,263	698,263	230,000	243,058	473,058	110,000	81,700	191,700	490,000	357,455	847,455	185,000	126,918	311,918
2022							685,000	18,263	703,263	680,000	18,263	698,263	230,000	243,058	473,058	110,000	81,700	191,700	490,000	357,455	847,455	185,000	126,918	311,918
2023							685,000	18,263	703,263	680,000	18,263	698,263	230,000	243,058	473,058	110,000	81,700	191,700	490,000	357,455	847,455	185,000	126,918	311,918
2024							685,000	18,263	703,263	680,000	18,263	698,263	230,000	243,058	473,058	110,000	81,700	191,700	490,000	357,455	847,455	185,000	126,918	311,918
2025							685,000	18,263	703,263	680,000	18,263	698,263	230,000	243,058	473,058	110,000	81,700	191,700	490,000	357,455	847,455	185,000	126,918	311,918
2026							685,000	18,263	703,263	680,000	18,263	698,263	230,000	243,058	473,058	110,000	81,700	191,700	490,000	357,455	847,455	185,000	126,918	311,918
Total	1,238,000	538,530	1,821,530	7,465,000	1,897,619	9,432,619	1,985,000	160,978	2,175,978	1,690,000	202,878	1,892,878	6,445,000	2,769,583	9,297,583	1,950,000	877,458	2,737,458	9,870,000	3,812,832	13,682,832	3,485,000	1,283,991	4,858,991

Fiscal Year	Limited Tax Refunding Bonds, Series 2002 (Refunding Bond Series 1983)			Certificates of Obligation, Series 2003			Series 2004 Waterworks			Limited Tax Refunding Bonds, Series 2005 (Refunding Bond Series 1998 & 2000)			Series 2004A Waterworks			Certificates of Obligation, Series 2006			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
2007	1,110,000	147,750	1,257,750	90,000	421,104	511,104	25,000	53,181	78,181	40,000	698,825	738,825	15,000	30,831	45,831	515,000	588,895	1,064,895	4,145,000	3,847,832	7,992,832
2008	1,170,000	90,750	1,260,750	220,000	417,780	637,780	25,000	52,356	77,356	45,000	697,550	742,550	15,000	29,419	44,419	205,000	520,223	724,223	4,210,000	3,841,333	7,641,333
2009	1,280,000	30,750	1,260,750	395,000	408,341	793,341	50,000	50,948	100,948	70,000	690,225	730,225	20,000	27,659	42,659	260,000	520,000	779,000	4,210,000	3,220,589	7,020,589
2010	1,300,000	399,910	2,099,910	780,000	397,531	1,177,531	50,000	48,038	98,038	770,000	691,138	1,461,138	25,000	26,682	51,682	415,000	504,296	919,296	4,845,000	3,019,682	7,864,682
2011	1,300,000	392,595	2,092,595	820,000	393,338	1,213,338	55,000	46,843	101,843	850,000	685,400	1,535,400	25,000	25,353	50,353	450,000	484,708	934,708	5,240,000	2,815,084	8,055,084
2012	210,000	335,455	545,455	850,000	393,538	1,243,538	55,000	44,450	99,450	1,015,000	685,800	1,660,800	30,000	23,365	53,365	445,000	464,473	909,473	5,345,000	2,862,728	8,207,728
2013	250,000	374,255	624,255	885,000	394,255	1,279,255	55,000	41,988	96,988	1,145,000	538,875	1,683,875	35,000	22,885	57,885	520,000	442,626	962,626	5,510,000	2,974,681	8,484,681
2014	310,000	393,055	703,055	910,000	393,055	1,303,055	60,000	39,543	99,543	1,220,000	477,750	1,697,750	40,000	22,865	62,865	550,000	386,678	936,678	5,770,000	2,712,539	8,482,539
2015	325,000	344,355	669,355	925,000	393,055	1,318,055	60,000	38,508	98,508	1,345,000	433,625	1,778,625	45,000	22,865	67,865	555,000	389,764	944,764	6,175,000	1,853,170	8,028,170
2016	340,000	315,885	655,885	940,000	393,055	1,333,055	55,000	36,183	91,183	1,365,000	342,250	1,707,250	50,000	20,857	70,857	545,000	343,689	888,689	6,785,000	1,602,075	8,387,075
2017	345,000	248,380	593,380	955,000	393,055	1,348,055	55,000	35,193	90,193	1,385,000	282,500	1,667,500	55,000	19,874	74,874	590,000	343,689	933,689	6,880,000	1,268,578	8,148,578
2018	345,000	248,380	593,380	955,000	393,055	1,348,055	55,000	35,193	90,193	1,385,000	282,500	1,667,500	55,000	19,874	74,874	590,000	343,689	933,689	6,880,000	1,268,578	8,148,578
2019	345,000	248,380	593,380	955,000	393,055	1,348,055	55,000	35,193	90,193	1,385,000	282,500	1,667,500	55,000	19,874	74,874	590,000	343,689	933,689	6,880,000	1,268,578	8,148,578
2020	345,000	248,380	593,380	955,000	393,055	1,348,055	55,000	35,193	90,193	1,385,000	282,500	1,667,500	55,000	19,874	74,874	590,000	343,689	933,689	6,880,000	1,268,578	8,148,578
2021	345,000	248,380	593,380	955,000	393,055	1,348,055	55,000	35,193	90,193	1,385,000	282,500	1,667,500	55,000	19,874	74,874	590,000	343,689	933,689	6,880,000	1,268,578	8,148,578
2022	345,000	248,380	593,380	955,000	393,055	1,348,055	55,000	35,193	90,193	1,385,000	282,500	1,667,500	55,000	19,874	74,874	590,000	343,689	933,689	6,880,000	1,268,578	8,148,578
2023	345,000	248,380	593,380	955,000	393,055	1,348,055	55,000	35,193	90,193	1,385,000	282,500	1,667,500	55,000	19,874	74,874	590,000	343,689	933,689	6,880,000	1,268,578	8,148,578
2024	345,000	248,380	593,380	955,000	393,055	1,348,055	55,000	35,193	90,193	1,385,0											

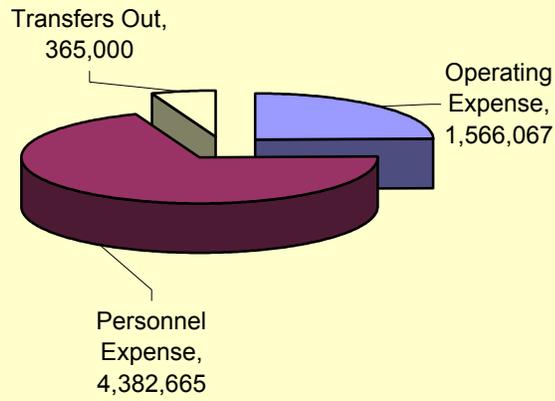
General Fund Expenditures by Function



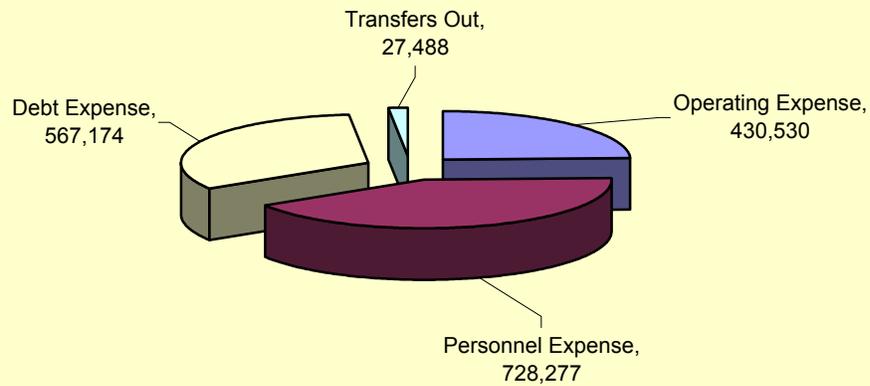
General Fund Expenditures by Category



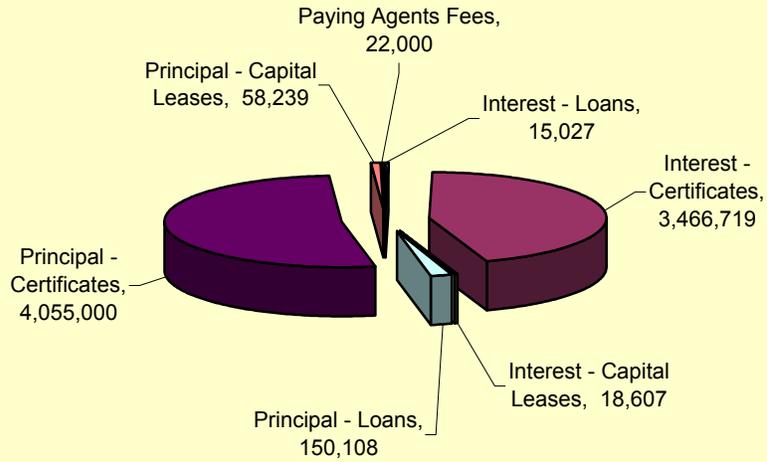
Road & Bridge Fund Expenditure By Category



Water Utility Fund by Expenditures



Debt Service Expenditures



Revenue vs. Expenditures

