

WEBB COUNTY, TEXAS
ANNUAL BUDGET
FISCAL YEAR 2007 - 2008



HON. DANIEL VALDEZ
WEBB COUNTY JUDGE

HON. FRANCISCO J. SCIARAFFA
COMMISSIONER Pct. 1

HON. GERARDO A. GARZA
COMMISSIONER Pct. 3

HON. ROSAURA TIJERINA
COMMISSIONER Pct. 2

HON. SERGIO MARTINEZ
COMMISSIONER Pct. 4

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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, 2007

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, 2007 and ending September 30, 2008.

Property values for the year 2007 were certified by the Appraisal District at \$12,311,975,985 for General Operations and \$12,330,150,463 for Road and Bridge Operations. The values represent increases of \$329,659,816 (2.75%) for General Operations and \$336,402,925 (2.80%) for Road & Bridge Operations from the prior tax year. The tax rate for year 2007 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.

There are one thousand four hundred eighty four (1,484) 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, 2008, the county will contribute 8.79% to the employee's retirement plan and the employees contribution will remain at 6%.

The county had \$78,835,000 outstanding in general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, and tax notes as of October 1, 2007. The debt limit for the county is set at 25% of the Real Property Assessed Valuations, or \$3,077,993,996.

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 line extending to the right.

Leo Flores
Webb County Auditor

STATE OF TEXAS <> COUNTY OF WEBB
OPERATIONAL GENERAL ORDER
FISCAL YEAR ENDING SEPTEMBER 30, 2008

This Operational General Order will establish policies for the implementation of the County budget for the fiscal year ending September 30, 2008, 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 10, 2007.

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, 2007 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 inter-local or inter-agency 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 Requests for Payment from the General Operating Expense Department budget must have the approval of the County Judge or of his Chief of Staff except for utility and legal bills which will have the approval of the Purchasing Agent and County Attorney, respectively.

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.

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 under an Administrative Board do not need Commissioners Court 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. Employees called to active duty will not earn or accrue annual leave or sick leave while on active duty.

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.

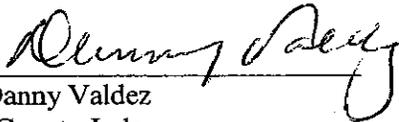
GRANTS AND SPECIAL FUNDS applications must be reviewed by the County Auditor and presented to Commissioners Court or to the appropriate Administrative Board for approval before submission to the granting agency. The presentation to Commissioners Court or to an Administrative Board must include the grant 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.

financial institutions shall require a minimum of two (2) authorized signatures.

EXECUTED this 10th day of September 2007.



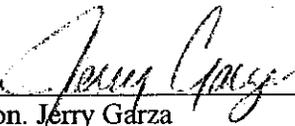
Hon. Danny Valdez
Webb County Judge



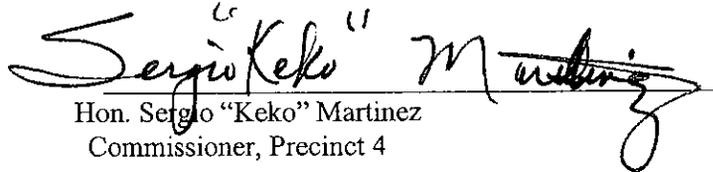
Hon. Frank Sciaraffa
Commissioner, Precinct 1



Hon. Rosaura "Wawi" Tijerina
Commissioner, Precinct 2

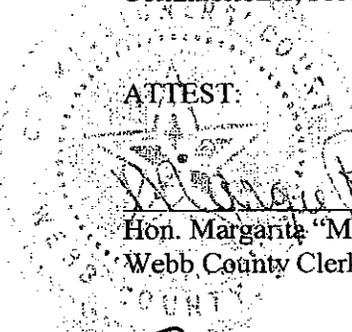
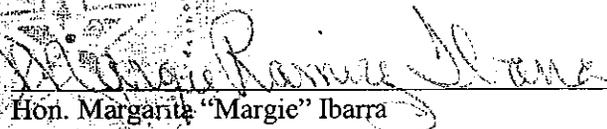


Hon. Jerry Garza
Commissioner, Precinct 3



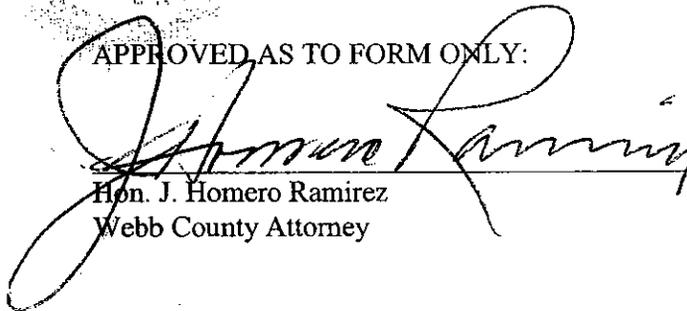
Hon. Sergio "Keko" Martinez
Commissioner, Precinct 4

ATTEST:

Hon. Margarita "Margie" Ibarra
Webb County Clerk

APPROVED AS TO FORM ONLY:



Hon. J. Homero Ramirez
Webb County Attorney

WEBB COUNTY OFFICIALS

COMMISSIONERS COURT

Valdez, Daniel	County Judge
Sciaraffa, Francisco J.	Commissioner Precinct 1
Tijerina, Rosaura	Commissioner Precinct 2
Garza, Gerardo A.	Commissioner Precinct 3
Martinez, Sergio	Commissioner Precinct 4

COURTS OF LAW

Ender, Elma T. Salinas	341st. 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
Liendo, Oscar R.	Justice Of The Peace Precinct 1 Place 2
Lopez, Jose A.	49th. Judicial District Judge
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
Vasquez, Raul	111th. Judicial District Judge
Veliz, Ramiro, Jr.	Justice Of The Peace Precinct 2 Place 1

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

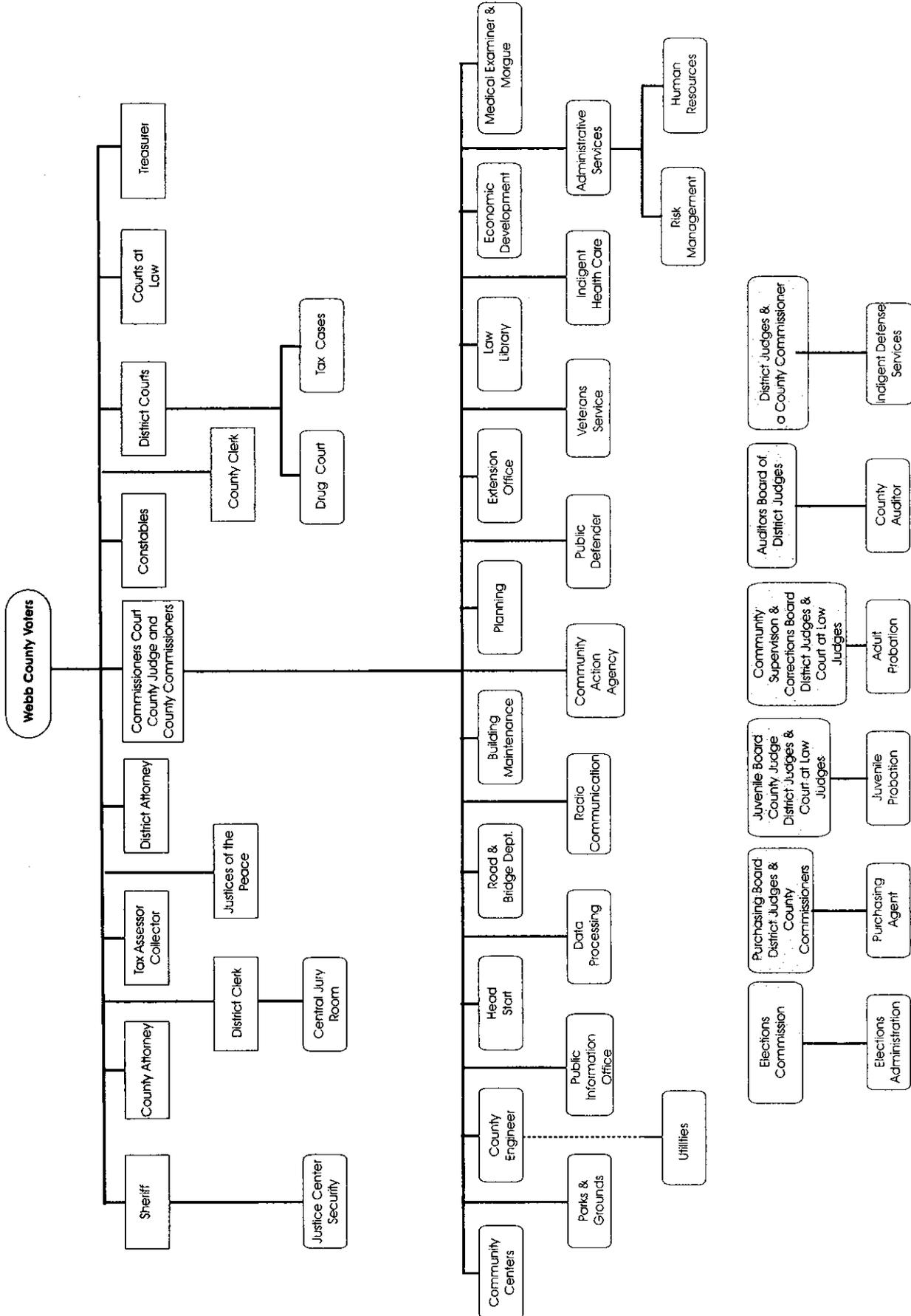
APPOINTED OFFICIALS

Flores, Leo	County Auditor
Mojica, Melissa L.	Chief Juvenile Probation Officer
Ramirez-Palomo, Rebecca	Chief Adult Probation Officer
Ramirez, Eloy, Jr.	County Purchasing Agent

DEPARTMENT HEADS

Medford, Leroy R.	Executive Administrator to the County Judge
Alvarado, Jaime F.	Management Information Systems Director
Cabello, Miguel A.	Interim County Engineer
Cantu, Maria D.	La Presa Community Center Director
Cavazos, Mario Gerardo	Public Safety Communications Engineer
Cuellar Castillo, J.D., Rosie	Law Librarian
Elizondo, Raul R.	Building Maintenance, Parks & Grounds Director
Garcia, Alicia H.	Larga Vista Community Center Director
Garcia, Mario J.	Quad City & Bruni Community Centers Director
Gonzales, George L.	County Extension Agent
Ibarra, Virginia	Rio Bravo Community Center Director
Kazen, Mike	Community Action Agency Director
Mares, Cynthia	Administrative Services Director
Martinez, Hugo D.	Public Defender
Mickley, Cornel	Indigent Defense Services Director
Molina, Ricardo	El Cenizo Community Center Director
Oliveros, Aliza	Head Start Program Director
Puente, Juanita	Santa Teresita Community Center Director
Ramirez, Juan R.	Fred & Anita Bruni Comm Center Director
Rodriguez, Elizabeth C.	Buenos Aires Community Center Director
Salinas, Frank X.	Indigent Health Care Director
Sanchez, Juan L.	Public Information Officer
Silva, Antonio	Veteran's Service Officer
Stern, Corinne E. M.D.	Medical Examiner
Tiffin, Rhonda	Planning & Physical Development
Vargas, Juan	Economic Development Director
Villarreal, Oscar L.	Elections Administrator

FY 2007 - 2008 BUDGET - WEBB COUNTY, TEXAS



2007 - 2008 TAX RATE ANALYSIS & ESTIMATED COLLECTIONS

GENERAL FUND NET TAXABLE VALUE	\$12,311,975,985
ROAD AND BRIDGE FUND NET TAXABLE VALUE	\$12,330,150,463

FUND TYPE	TAX RATE PER \$ 100	100% LEVY	2.0% DELINQUENT	98.0% COLLECTION
GENERAL FUND M & O	0.352492	43,398,774	867,975	42,530,798
G/F - DEBT LEASES M & O	0.000666	81,977	1,640	80,337
G/F - DEBT LONE STAR LOAN M & O	0.001431	176,131	3,523	172,608
G/F - DEBT CRT M & O	0.001332	163,943	3,279	160,665
G/F - DEBT SERVICE - BONDS	0.054043	6,653,772	133,075	6,520,697
ROAD & BRIDGE FUND M & O	0.008079	996,101	19,922	976,179
R & B - DEBT SERVICE - BONDS	0.002012	248,135	4,963	243,172
TOTAL TAX RATE	0.420055	51,718,832	1,034,377	50,684,455

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

FUND TYPE	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
GENERAL FUND M & O TAX RATE	0.342362	0.366800	0.365948	0.370948	0.367934	0.363886	0.363886	0.366386	0.355921	0.355921
G/F DEBT SERVICE TAX RATE	0.075859	0.078980	0.070388	0.073508	0.078077	0.066219	0.066219	0.063719	0.056529	0.054043
ROAD & BRIDGE FUND M & O	0.007487	0.004057	0.003567	0.003567	0.001174	0.005942	0.005942	0.005942	0.005593	0.008079
R&B DEBT SERVICE TAX RATE	0.004244	0.005115	0.005320	0.009900	0.010738	0.001876	0.001876	0.001876	0.002012	0.002012
TOTAL M & O & DEBT TAX RATE	0.429952	0.454952	0.445223	0.457923	0.457923	0.437923	0.437923	0.437923	0.420055	0.420055

FY 2007 - 2008 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
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
2008	69,906,138	6,175,797	8,009,102	18,652,018	2,143,339	10,657,000	677,000	7,892,351	124,112,745

Property Tax Levies and Collections
Last Ten Fiscal Years
1998- 2007

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
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
2007	11,982,316,169	50,333,188	48,364,378	0.420055	96.09	2,470,133	917,991	-1,031,078	50,721,424	1.01	3,628,110	0.07

(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 94.5% to 96.5% is anticipated in the current year with the 5.5% to 3.5% anticipated in subsequent years.

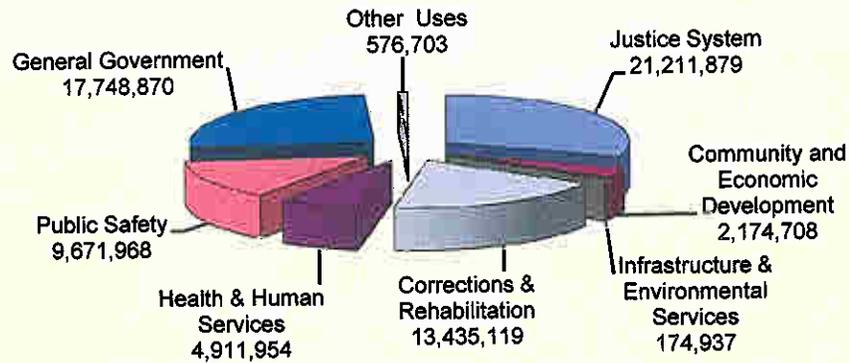
Debt Service for Certificates of Obligation

Fiscal Year	Certificates of Participation, Series 1987		General Obligations Refunding Bonds, Series 1988 (Refunding Bond Series 1988)		Certificates of Obligations, Series 1999		Certificates of Obligations, Series 2000		Certificates of Obligations, Series 2001		Series 2000 Waterworks							
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest						
2008	76,000	74,725	144,725	405,518	655,000	60,781	725,781	350,000	52,825	384,825	160,000	294,515	454,515	70,000	99,188	169,188		
2009	85,000	70,438	155,438	190,000	303,043	403,043	895,000	45,000	940,000	480,000	282,615	762,615	90,000	125,113	215,113	90,000	125,113	
2010	90,000	65,231	155,231	965,000	240,048	1,185,048	690,000	17,935	707,935	275,000	272,015	547,015	100,000	90,170	190,170	100,000	90,170	
2011	105,000	59,719	164,719	945,000	241,138	1,186,138	690,000	17,935	707,935	275,000	272,015	547,015	100,000	90,170	190,170	100,000	90,170	
2012	110,000	53,288	163,288	985,000	209,421	1,194,421	690,000	17,935	707,935	275,000	272,015	547,015	100,000	90,170	190,170	100,000	90,170	
2013	135,000	46,550	181,550	1,025,000	157,453	1,182,453	690,000	17,935	707,935	275,000	272,015	547,015	100,000	90,170	190,170	100,000	90,170	
2014	140,000	38,281	178,281	1,065,000	111,985	1,176,985	690,000	17,935	707,935	275,000	272,015	547,015	100,000	90,170	190,170	100,000	90,170	
2015	160,000	29,706	189,706	1,190,000	44,278	1,234,278	690,000	17,935	707,935	275,000	272,015	547,015	100,000	90,170	190,170	100,000	90,170	
2016	325,000	19,906	344,906															
2017																		
2018																		
2019																		
2020																		
2021																		
2022																		
2023																		
2024																		
2025																		
2026																		
Total	1,220,000	457,844	1,677,844	7,230,000	1,649,341	8,879,341	1,350,000	81,137	1,431,137	1,395,000	125,428	1,520,428	6,310,000	2,457,753	8,767,753	1,810,800	775,253	2,586,053

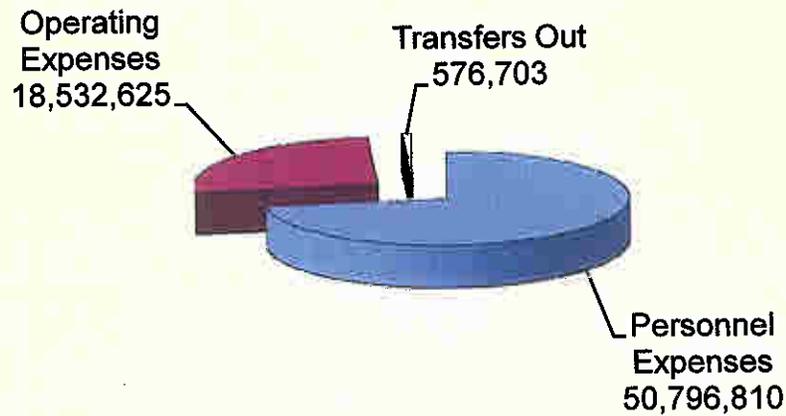
Fiscal Year	Limited Tax Bonds, Series 2002		Certificates of Obligation, Series 2002		Limited Tax Refunding Bonds, Series 2002 (Refunding Bond Series 1993)		Certificates of Obligation, Series 2003		Limited Tax Refunding Bonds, Series 2003 (Refunding Bond Series 1994)		Series 2004 Waterworks							
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest						
2008	480,000	390,900	870,900	1,260,750	1,170,000	90,750	1,260,750	220,000	417,760	637,760	435,000	180,888	615,888	25,000	52,255	77,255		
2009	475,000	374,538	849,538	1,170,000	1,230,000	30,750	1,260,750	385,000	408,341	793,341	1,350,000	167,613	1,517,613	50,000	50,988	100,988		
2010	490,000	357,405	847,405	1,170,000	1,230,000	127,538	1,357,538	1,350,000	399,910	1,749,910	1,350,000	147,531	1,497,531	50,000	48,038	98,038		
2011	510,000	338,023	848,023	1,170,000	1,230,000	305,919	1,535,919	2,650,000	392,595	3,042,595	2,650,000	119,338	3,161,933	55,000	46,843	101,843		
2012	530,000	319,390	849,390	1,170,000	1,230,000	303,840	1,533,840	2,100,000	383,455	2,483,455	2,100,000	119,338	2,602,793	55,000	44,450	99,450		
2013	550,000	299,320	849,320	1,170,000	1,230,000	301,330	1,531,330	2,500,000	374,255	2,874,255	2,500,000	119,338	2,993,593	55,000	41,989	96,989		
2014	570,000	278,461	848,461	1,170,000	1,230,000	298,202	1,528,202	3,100,000	363,055	3,463,055	3,100,000	119,338	3,582,393	55,000	39,343	94,343		
2015	590,000	256,851	846,851	1,170,000	1,230,000	294,405	1,524,405	3,700,000	349,855	3,949,855	3,700,000	119,338	4,069,193	55,000	36,598	91,598		
2016	610,000	234,469	844,469	1,170,000	1,230,000	290,914	1,520,914	4,300,000	334,655	4,634,655	4,300,000	119,338	4,754,000	55,000	33,753	88,753		
2017	630,000	212,253	842,253	1,170,000	1,230,000	287,705	1,517,705	4,900,000	318,455	5,216,455	4,900,000	119,338	5,335,793	55,000	30,908	85,908		
2018	650,000	190,253	840,253	1,170,000	1,230,000	284,705	1,514,705	5,500,000	302,255	5,802,255	5,500,000	119,338	5,921,593	55,000	28,063	83,063		
2019	670,000	168,469	838,469	1,170,000	1,230,000	281,705	1,511,705	6,100,000	286,055	6,386,055	6,100,000	119,338	6,501,393	55,000	25,218	80,218		
2020	690,000	146,913	836,913	1,170,000	1,230,000	278,705	1,508,705	6,700,000	269,855	6,969,855	6,700,000	119,338	7,081,193	55,000	22,373	77,373		
2021	710,000	125,577	835,577	1,170,000	1,230,000	275,705	1,505,705	7,300,000	253,655	7,553,655	7,300,000	119,338	7,660,993	55,000	19,528	74,528		
2022	730,000	104,461	834,461	1,170,000	1,230,000	272,705	1,502,705	7,900,000	237,455	7,837,455	7,900,000	119,338	8,140,793	55,000	16,683	71,683		
2023	750,000	83,575	833,575	1,170,000	1,230,000	269,705	1,500,000	8,500,000	221,255	8,721,255	8,500,000	119,338	8,620,593	55,000	13,838	68,838		
2024	770,000	62,913	832,913	1,170,000	1,230,000	266,705	1,497,705	9,100,000	205,055	9,305,055	9,100,000	119,338	9,100,000	55,000	11,000	66,000		
2025	790,000	42,469	832,469	1,170,000	1,230,000	263,705	1,495,705	9,700,000	188,855	9,888,855	9,700,000	119,338	9,680,000	55,000	8,155	63,155		
2026	810,000	22,253	832,253	1,170,000	1,230,000	260,705	1,493,705	10,300,000	172,655	10,472,655	10,300,000	119,338	10,160,000	55,000	5,310	60,310		
Total	9,230,000	3,905,202	12,135,202	3,305,000	1,248,768	4,553,768	2,690,000	121,500	2,811,500	9,470,000	4,541,086	14,011,086	3,160,000	777,408	5,937,408	1,087,000	516,817	1,603,817

Fiscal Year	Series 2004A Waterworks		Limited Tax Refunding Bonds Series 2005 (Refunding Bond Series 1999 & 2000)		Certificates of Obligation, Series 2006		Tax Notes Series 2007		Total for all Series									
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest								
2008	15,000	29,419	44,419	45,000	697,550	742,550	205,000	528,223	734,223	310,000	56,351	366,351	4,520,000	3,487,884	8,007,884			
2009	15,000	28,770	43,770	40,000	696,225	736,225	260,000	519,051	779,051	325,000	44,747	369,747	4,520,000	3,487,884	8,007,884			
2010	25,000	27,859	52,859	1,770,000	681,138	1,451,138	415,000	504,266	919,266	335,000	32,668	367,668	4,520,000	3,487,884	8,007,884			
2011	25,000	26,682	51,682	1,515,000	638,400	1,151,400	480,000	484,708	964,708	350,000	20,209	370,209	4,520,000	3,487,884	8,007,884			
2012	30,000	25,353	55,353	1,015,000	585,800	1,600,800	445,000	464,473	909,473	360,000	6,168	366,168	4,520,000	3,487,884	8,007,884			
2013	30,000	23,874	53,874	1,145,000	538,875	1,683,875	540,000	442,926	982,926	360,000	6,168	366,168	4,520,000	3,487,884	8,007,884			
2014	35,000	22,365	57,365	1,220,000	477,750	1,697,750	520,000	419,719	939,719	360,000	6,168	366,168	4,520,000	3,487,884	8,007,884			
2015	35,000	20,696	55,696	1,345,000	413,625	1,758,625	555,000	395,876	950,876	360,000	6,168	366,168	4,520,000	3,487,884	8,007,884			
2016	35,000	18,857	53,857	1,510,000	342,250	1,852,250	545,000	369,764	914,764	360,000	6,168	366,168	4,520,000	3,487,884	8,007,884			
2017	35,000	16,974	51,974	1,600,000	284,500	1,884,500	560,000	343,669	903,669	360,000	6,168	366,168	4,520,000	3,487,884	8,007,884			
2018	35,000	15,056	50,056	1,685,000	182,375	1,867,375	635,000	290,601	925,601	360,000	6,168	366,168	4,520,000	3,487,884	8,007,884			
2019	40,000	12,952	52,952	1,755,000	86,375	1,841,375	645,000	231,068	876,068	360,000	6,168	366,168	4,520,000	3,487,884	8,007,884			
2020	40,000	10,690	50,690	1,950,000	26,250	1,976,250	750,000	197,588	947,588	360,000	6,168	366,168	4,520,000	3,487,884	8,007,884			
2021	41,000	8,388	49,388				760,000	157,588	917,588	360,000	6,168	366,168	4,520,000	3,487,884	8,007,884			
2022	41,000	6,037	47,037				795,000	121,875	916,875	360,000	6,168	366,168	4,520,000	3,487,884	8,007,884			
2023	41,000	3,637	44,637				1,015,000	121,875	1,136,875	360,000	6,168	366,168	4,520,000	3,487,884	8,007,884			
2024	41,000	1,216	42,216				1,060,000	75,188	1,135,188	360,000	6,168	366,168	4,520,000	3,487,884	8,007,884			
2025							1,110,000	25,669	1,135,669	360,000	6,168	366,168	4,520,000	3,487,884	8,007,884			
2026							1,180,000	160,563	1,340,563	360,000	6,168	366,168	4,520,000	3,487,884	8,007,884			
Total	553,000	288,836	841,836	14,695,000	5,637,113	20,332,113	11,890,000	6,158,216	18,048,216	1,680,000	160,563	1,840,563	9,470,000	4,541,086	14,011,086	3,160,000	777,408	5,937,408

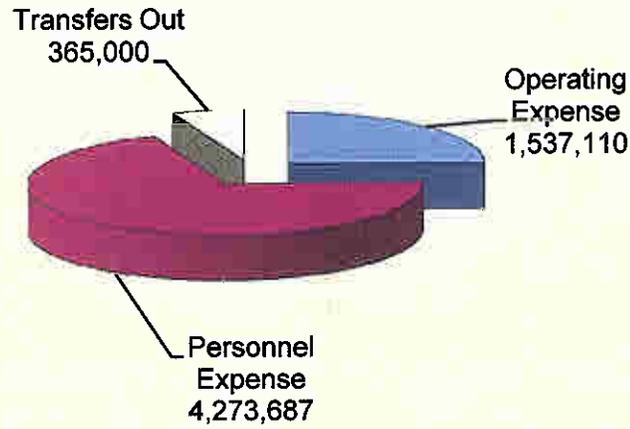
General Fund Expenditures by Function



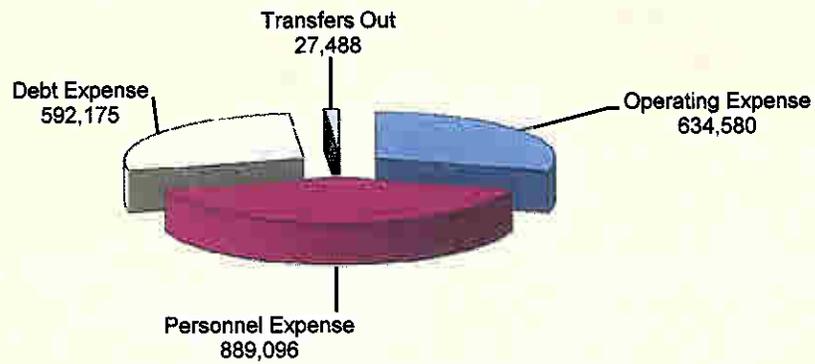
General Fund Expenditures by Category



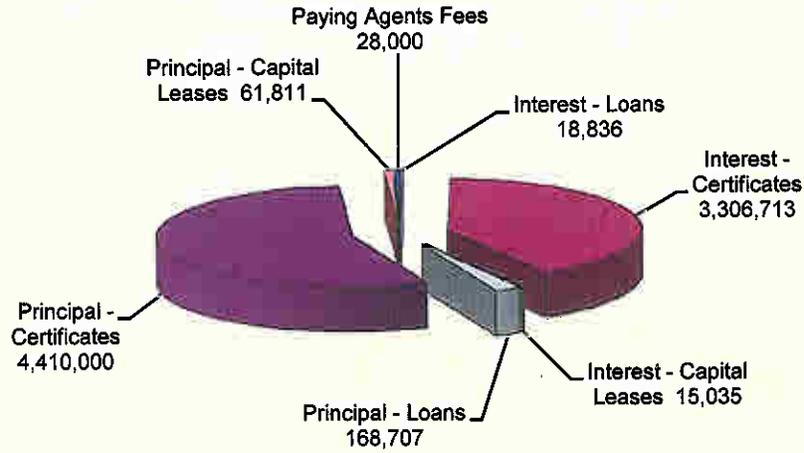
Road & Bridge Fund Expenditure By Category



Water Utility Fund Expenditure By Category



Debt Service Expenditures



Revenue vs. Expenditures

