

WEBB COUNTY, TEXAS
ANNUAL BUDGET
FISCAL YEAR 2008 - 2009



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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October 1, 2008

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 2008-2009.

Property values for the calendar year 2008 were certified by the Appraisal District at \$13,628,665,189 for General Operations and \$13,652,206,226 for Road and Bridge Operations. The values represent increases of \$1,316,689,204 (10.69%) for General Operations and \$1,322,055,763 (10.72%) for Road & Bridge Operations from the prior tax year. The tax rate for year 2008 was set at \$.420055 per \$100 valuation.

There are property tax exemptions for homesteads, for persons 65 years of age or older and for disabled taxpayers.

There are one thousand five hundred fifty six (1,556) 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, 2009, the county will contribute 8.61% to the employee's retirement plan and the employees contribution will remain at 6%.

The county had \$80,884,390 outstanding in general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, and tax notes as of October 1, 2008. The debt limit for the county is set at 25% of the Real Property Assessed Valuations, or \$3,407,161,596.

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,

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, 2009

This Operational General Order will establish policies for the implementation of the County budget for the fiscal year ending September 30, 2009, 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 8, 2008.

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, 2008 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. The County Auditor will provide a form to obtain information necessary to process a travel advance for mileage, meals, lodging, and other travel expenses. The employee claiming a travel advance must certify on that form:

- that the travel is for County business;
- the dates and times of departure and return; and
- that the information on the form is true and correct

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 any portion of a prior travel advance that exceeded actual travel expenses. Any travel expenses that are advanced but not properly expended, or for which a County official or employee fails to provide proper documentation, must be repaid by the employee within five (5) business days of the date of return as specified on the travel advance form. All County officials and employees who request a travel advance must authorize a deduction from his/her wages for any such travel expense not so repaid.

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.

EXECUTED this 8th day of September 2008.



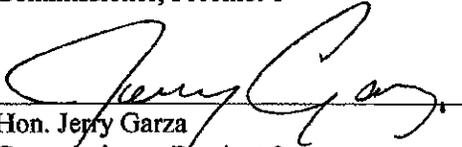
Hon. Danny Valdez
Webb County Judge



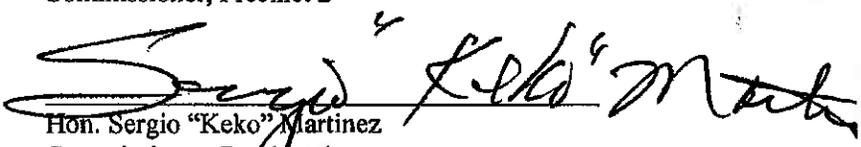
Hon. Frank Sciaraffa
Commissioner, Precinct 1



Hon. Rosaura "Wawi" Tijerina
Commissioner, Precinct 2

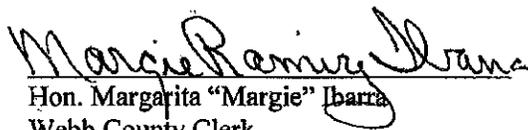


Hon. Jerry Garza
Commissioner, Precinct 3



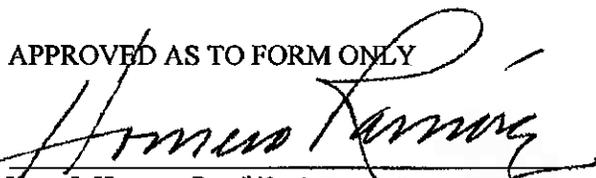
Hon. Sergio "Keko" Martinez
Commissioner, Precinct 4

ATTEST:



Hon. Margarita "Margie" Ibarra
Webb County Clerk

APPROVED AS TO FORM ONLY



Hon. J. Homero Ramirez
Webb County Attorney
I, Margie Ramirez Ibarra, County Clerk, Webb County, do hereby certify that this is a true and correct copy, as the same appears of record in my office.
Witness my hand and seal of office on

SEP 15 2008



Margie Ramirez Ibarra
Webb County Clerk
BY 
Deputy County Clerk

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

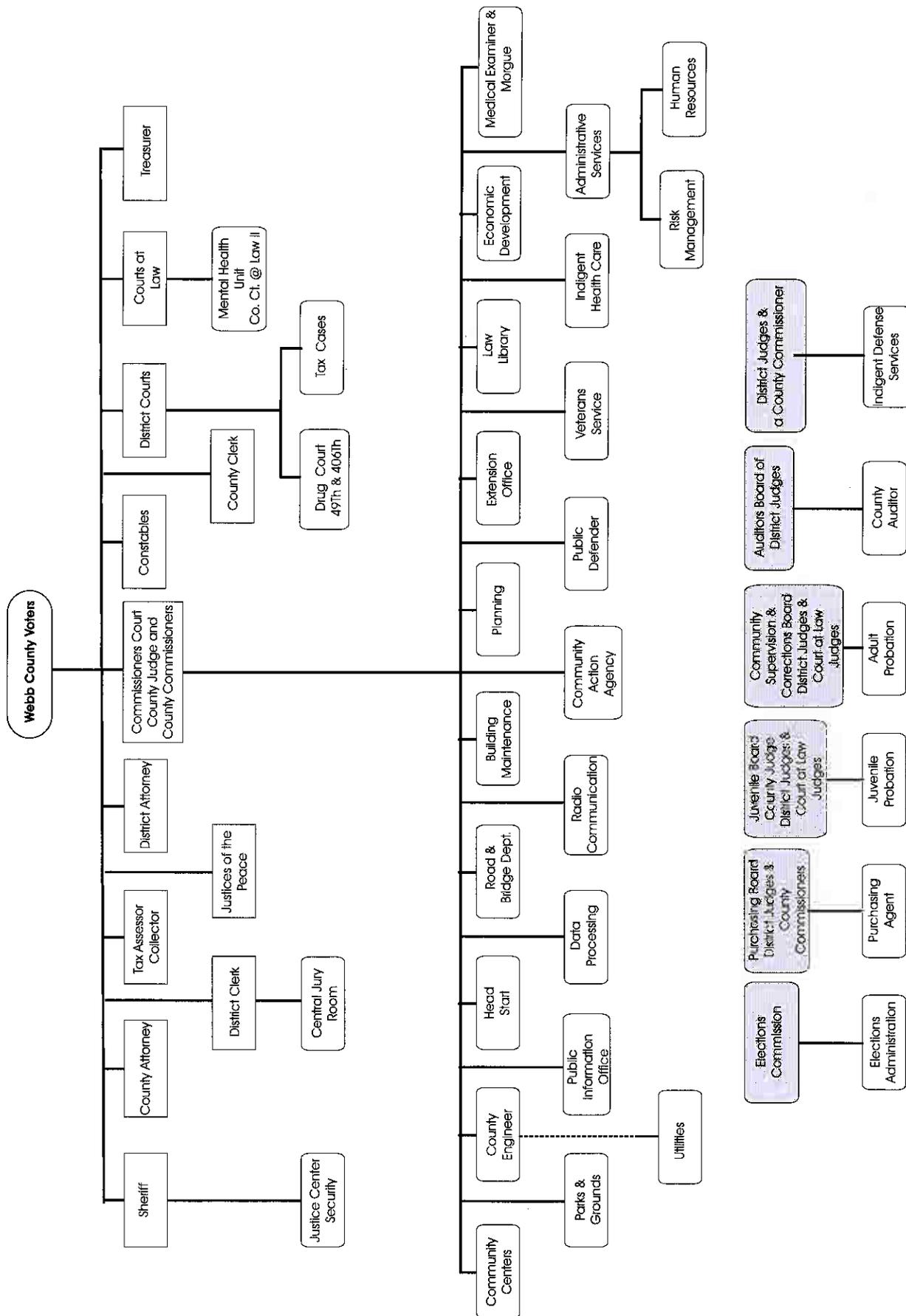
APPOINTED OFFICIALS

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

Alvarado, Jaime F.	Management Information Systems Director
Cavazos, Mario Gerardo	Public Safety Communications Engineer
Cuellar Castillo, J.D., Rosie	Law Librarian
Davila, Sara Alicia	La Presa Community Center Director
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
Gonzalez, Gilberto	Rio Bravo Community Center Director
Gutierrez, Jr., Jose R.	Fred & Anita Bruni Comm Center Director
Kazen, Mike	Community Action Agency Director
Mares, Cynthia	Administrative Services Director
Martinez, Hugo D.	Public Defender
Medford, Leroy R.	Executive Administrator to the County Judge
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
Rodriguez, Elizabeth C.	Buenos Aires Community Center Director
Salinas, Frank X.	Indigent Health Care Director
Sanchez, Fitzgerald G., P.E.	County Engineer
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 2008 - 2009 BUDGET - WEBB COUNTY, TEXAS



2008 - 2009 TAX RATE ANALYSIS & ESTIMATED COLLECTIONS

GENERAL FUND NET TAXABLE VALUE	\$13,628,665,189
ROAD AND BRIDGE FUND NET TAXABLE VALUE	\$13,652,206,226

FUND TYPE	TAX RATE PER \$ 100	100% LEVY	2.0% DELINQUENT	98.0% COLLECTION
GENERAL FUND M & O	0.352492	48,039,954	960,799	47,079,155
G/F - DEBT LEASES M & O	0.000666	90,767	1,815	88,952
G/F - DEBT LONE STAR LOAN M & O	0.001431	195,026	3,901	191,126
G/F - DEBT SERVICE - BONDS	0.055375	7,546,873	150,937	7,395,936
ROAD & BRIDGE FUND M & O	0.008079	1,102,962	22,059	1,080,903
R & B - DEBT SERVICE - BONDS	0.002012	274,682	5,494	269,189
TOTAL TAX RATE	0.420055	57,250,265	1,145,005	56,105,260

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

FUND TYPE	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
GENERAL FUND M & O TAX RATE	0.366800	0.365948	0.370948	0.367934	0.363886	0.363886	0.366386	0.355921	0.355921	0.354589
G/F DEBT SERVICE TAX RATE	0.078980	0.070388	0.073508	0.078077	0.066219	0.066219	0.063719	0.056529	0.054043	0.055375
ROAD & BRIDGE FUND M & O	0.004057	0.003567	0.003567	0.001174	0.005942	0.005942	0.005942	0.005593	0.008079	0.008079
R&B DEBT SERVICE TAX RATE	0.005115	0.005320	0.009900	0.010738	0.001876	0.001876	0.001876	0.002012	0.002012	0.002012
TOTAL M & O & DEBT TAX RATE	0.454952	0.445223	0.457923	0.457923	0.437923	0.437923	0.437923	0.420055	0.420055	0.420055

FY 2008 - 2009 BUDGET - WEBB COUNTY, TEXAS

Annual Amended Budgets
Last Ten Fiscal Years

Fiscal Year	General Fund	Road & Bridge Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Enterprises Funds	Internal Service Funds	Trust Funds	Total Budgets
2000	36,654,515	2,914,209	23,711,735	4,360,851	57,028,509	1,299,321	6,482,268	1,375,664	133,827,072
2001	38,478,985	3,152,137	24,860,882	4,779,034	52,791,699	1,188,467	6,340,195	1,282,158	132,873,557
2002	43,389,199	3,876,930	28,626,733	5,119,464	56,777,694	1,226,142	6,745,011	1,573,462	147,334,635
2003	50,837,179	4,650,817	28,855,477	19,865,118	45,676,344	1,207,257	8,094,814	1,657,681	160,844,687
2004	49,078,206	4,964,943	23,457,651	7,131,196	53,398,666	1,297,982	7,889,640	921,358	148,139,642
2005	51,700,556	5,585,073	26,522,702	22,591,863	37,253,097	1,409,931	7,749,749	991,600	153,804,571
2006	58,064,651	5,824,619	27,677,763	6,828,522	42,466,934	1,554,057	9,478,957	786,100	152,681,603
2007	66,732,173	6,313,732	25,372,468	7,785,700	41,089,748	1,753,469	10,231,449	1,210,700	160,489,439
2008	69,906,138	6,175,797	26,276,355	23,660,762	33,625,676	2,143,339	10,657,000	6,376,398	178,821,465
2009	73,383,514	6,690,950	19,560,490	8,592,988	17,513,725	2,272,213	11,429,900	3,674,952	143,118,732

Property Tax Levies and Collections
Last Ten Fiscal Years
1999- 2008

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
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
2008	12,311,975,985	51,718,832	48,960,055	0.420055	94.67	2,585,161	1,050,603	-1,019,260	51,576,560	1.00	2,751,122	0.05

(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.

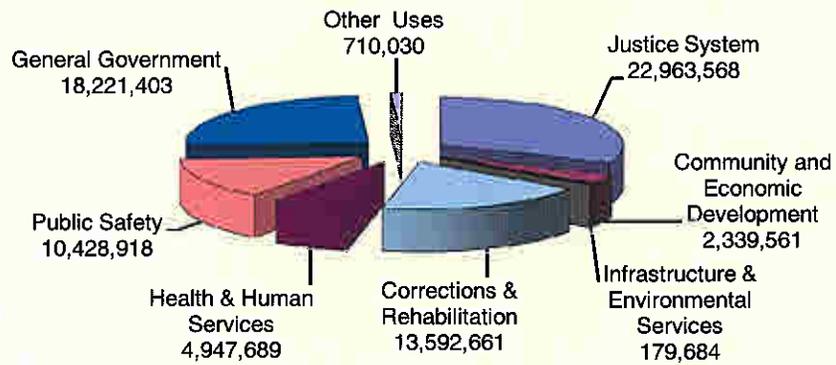
Debt Service for Certificates of Obligation

Fiscal Year	Certificates of Obligations, Series 1989			Certificates of Obligations, Series 2000			Certificates of Obligations, Series 2001			Series 2004 Waterworks			Certificates of Obligation, Series 2002			Limited Tax Bonds, Series 2002		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2009	695,000	20,416	715,416	385,000	45,008	430,008	180,000	282,615	462,615	90,000	95,113	185,113	170,000	133,663	303,663	475,000	374,538	849,538
2010				690,000	17,595	707,595	215,000	272,015	487,015	100,000	90,170	190,170	175,000	127,538	302,538	490,000	357,405	847,405
2011				615,000	293,058	908,058	615,000	245,331	860,331	120,000	84,603	204,603	185,000	120,919	305,919	510,000	339,023	849,023
2012				575,000	219,865	794,865	575,000	194,874	769,874	130,000	71,545	201,545	190,000	113,840	303,840	530,000	319,390	849,390
2013				440,000	171,670	611,670	440,000	159,674	599,674	140,000	84,085	224,085	205,000	106,350	311,350	550,000	298,320	848,320
2014				485,000	159,351	644,351	510,000	126,730	636,730	150,000	55,000	205,000	275,000	108,202	383,202	575,000	275,461	850,461
2015				590,000	107,844	697,844	590,000	74,460	664,460	170,000	47,280	217,280	225,000	79,914	304,914	600,000	250,851	850,851
2016				535,000	126,730	661,730	535,000	107,844	642,844	180,000	27,895	207,895	245,000	196,133	441,133	650,000	196,133	846,133
2017				585,000	45,375	630,375	585,000	74,460	659,460	190,000	17,210	207,210	255,000	47,219	302,219	750,000	133,374	883,374
2018				590,000	45,375	635,375	590,000	45,375	635,375	200,000	17,210	217,210	280,000	21,540	301,540	750,000	86,750	836,750
2019				510,000	15,250	625,250	510,000	15,250	625,250	200,000	5,850	205,850	295,000	7,375	302,375	830,000	20,750	850,750
2020																		
2021																		
2022																		
2023																		
2024																		
2025																		
2026																		
2027																		
2028																		
2029																		
Total	685,000	20,416	715,416	1,075,000	62,683	1,137,683	6,150,000	2,153,238	8,303,238	1,740,000	676,055	2,416,055	3,140,000	1,106,243	4,246,243	8,770,000	3,115,302	11,885,302

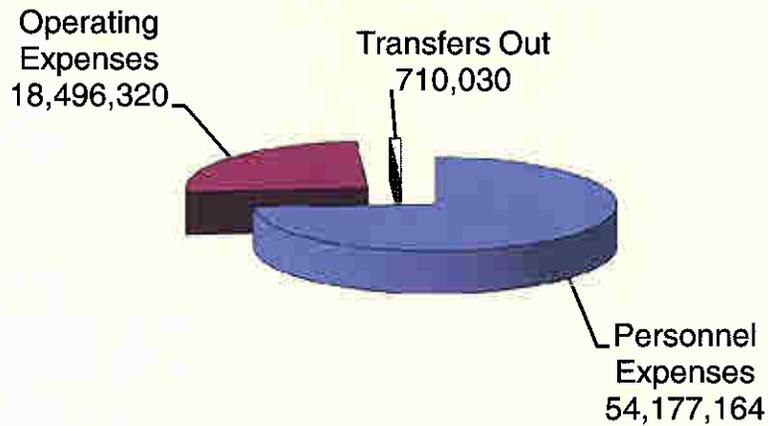
Fiscal Year	Limited Tax Refunding Bonds, Series 2002 (Refunding Bond Series 1992)			Certificates of Obligation, Series 2003			Limited Tax Refunding Bonds, Series 2003 (Refunding Bond Series 1994)			Series 2004 Waterworks			Series 2004A Waterworks			Limited Tax Refunding Bonds, Series 2005 (Refunding Bond Series 1998 & 2000)			Certificates of Obligation, Series 2006		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2009	1,230,000	30,750	1,260,750	385,000	408,341	793,341	450,000	167,613	617,613	50,000	50,988	100,988	15,000	28,770	43,770	40,000	609,225	738,225	260,000	519,051	779,051
2010				130,000	399,810	529,810	820,000	119,338	939,338	55,000	46,843	101,843	25,000	27,859	52,859	770,000	591,138	1,361,138	435,000	794,265	1,239,265
2011				290,000	362,595	652,595	820,000	119,338	939,338	55,000	46,843	101,843	25,000	25,682	50,682	1,015,000	526,840	1,541,840	445,000	874,175	1,319,175
2012				210,000	385,455	595,455	820,000	119,338	939,338	55,000	46,843	101,843	25,000	25,682	50,682	1,015,000	526,840	1,541,840	445,000	874,175	1,319,175
2013				250,000	374,255	624,255	820,000	119,338	939,338	55,000	46,843	101,843	25,000	23,874	48,874	1,450,000	538,874	1,988,874	540,000	1,080,874	1,620,874
2014				310,000	363,055	673,055	820,000	119,338	939,338	55,000	46,843	101,843	25,000	22,365	47,365	1,220,000	477,750	1,697,750	520,000	1,000,750	1,520,750
2015				695,000	344,355	1,039,355	820,000	119,338	939,338	55,000	46,843	101,843	25,000	20,696	45,696	1,345,000	413,125	1,758,125	555,000	958,125	1,313,125
2016				780,000	315,885	1,095,885	820,000	119,338	939,338	55,000	46,843	101,843	25,000	18,957	43,957	1,510,000	342,250	1,852,250	545,000	993,750	1,338,750
2017				815,000	282,780	1,097,780	820,000	119,338	939,338	55,000	46,843	101,843	25,000	16,974	41,974	1,600,000	264,500	1,864,500	590,000	1,043,669	1,353,669
2018				840,000	247,585	1,087,585	820,000	119,338	939,338	55,000	46,843	101,843	25,000	15,056	40,056	1,685,000	182,375	1,867,375	605,000	1,043,669	1,348,669
2019				875,000	210,275	1,085,275	820,000	119,338	939,338	55,000	46,843	101,843	25,000	12,962	37,962	1,765,000	96,375	1,861,375	635,000	1,043,669	1,348,669
2020				940,000	167,525	1,107,525	820,000	119,338	939,338	55,000	46,843	101,843	25,000	10,960	36,960	1,850,000	28,250	1,878,250	645,000	1,043,669	1,348,669
2021				810,000	123,775	933,775	820,000	119,338	939,338	55,000	46,843	101,843	25,000	8,388	33,388	1,950,000	20,250	1,970,250	720,000	1,043,669	1,348,669
2022				890,000	80,719	970,719	820,000	119,338	939,338	55,000	46,843	101,843	25,000	6,037	25,037	2,000,000	10,750	2,010,750	790,000	1,043,669	1,348,669
2023				1,130,000	28,955	1,158,955	820,000	119,338	939,338	55,000	46,843	101,843	25,000	4,100	16,100	2,100,000	1,216	2,101,216	800,000	1,043,669	1,348,669
2024																					
2025																					
2026																					
2027																					
2028																					
2029																					
Total	1,230,000	30,750	1,260,750	3,250,000	4,123,326	7,373,326	4,725,000	996,528	5,721,528	1,042,000	464,591	1,506,591	538,000	289,417	827,417	14,650,000	4,839,553	19,589,553	11,885,000	5,628,000	17,513,000

Fiscal Year	Tax Notes Series 2007			Tax Notes Series 2007A			Limited Tax Refunding Bonds Series 2007			Certificates of Obligations Series 2008			Limited Tax Refunding Bonds Series 2008			Certificate of Obligations Series 2008A			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
2009	325,000	44,747	369,747	140,000	35,627	175,627	25,000	276,459	301,459	4,000	32,077	36,077	215,000	223,920	438,920	200,000	220,928	420,928	5,164,000	3,553,184	8,717,184
2010	335,000	32,668	367,668	150,000	30,180	180,180	25,000	276,459	301,459	5,000	31,685	36,685	235,000	205,080	440,080	180,000	240,088	420,088	5,295,000	3,563,172	8,858,172
2011	350,000	20,029	370,029	165,000	24,222	189,222	30,000	271,377	301,377	10,000	31,628	41,628	260,000	178,930	438,930	190,000	252,050	442,050	5,710,000	3,151,006	8,861,006
2012	360,000	6,768	366,768	170,000	17,968	187,968	30,000	271,377	301,377	15,000	30,355	45,355	280,000	144,320	424,320	200,000	223,178	423,178	5,834,000	2,957,580	8,791,580
2013				185,000	11,027	196,027	30,000	270,781	300,781	25,000	30,325	55,325	300,000	108,176	408,176	210,000	213,650	423,650	5,928,000	2,703,919	8,631,919
2014				185,000	3,676	188,676	30,000	269,585	299,585	25,000	28,235	53,235	310,000	78,148	428,148	220,000	204,068	424,068	5,975,000	2,462,111	8,437,111
2015							35,000	268,280	303,280	28,000	27,001	55,001	320,000	93,003	423,003	230,000	198,039	428,039	6,046,000	2,212,839	8,258,839
2016							35,000	268,895	303,895	28,000	26,572	54,572	330,000	108,316	438,316	240,000	193,138	433,138	6,100,000	1,980,884	8,080,884
2017							35,000	265,501	300,501	30,000	24,268	54,268	340,000	118,993	458,993	250,000					

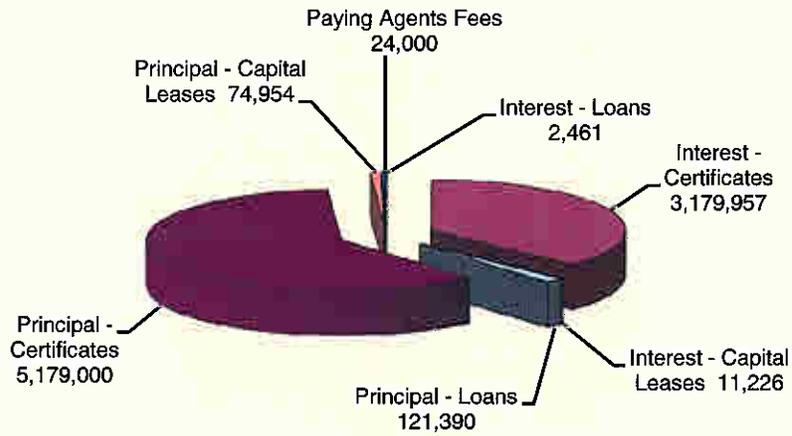
General Fund Expenditures by Function



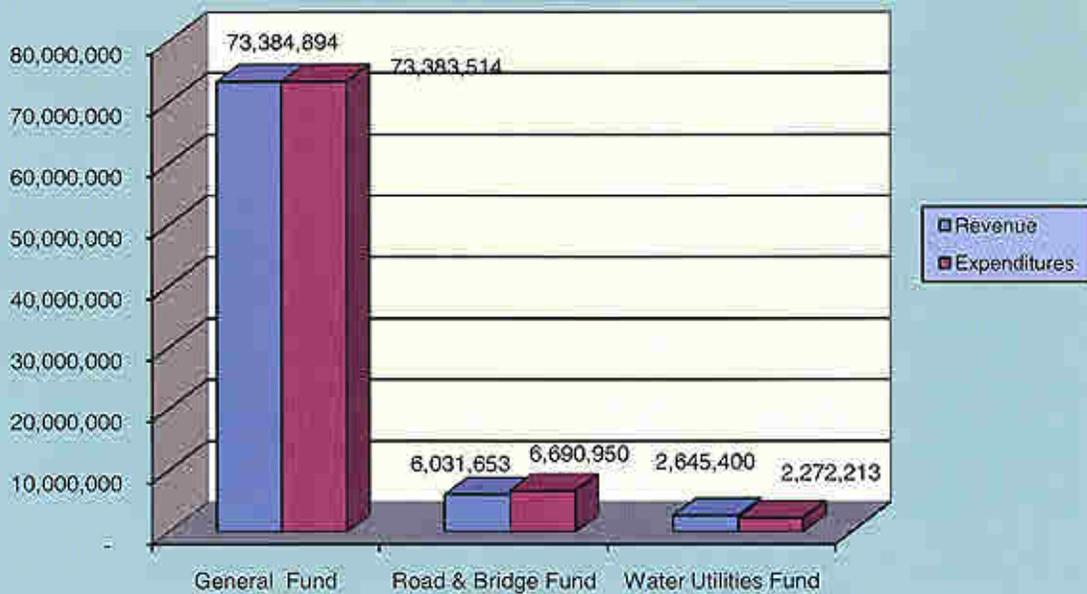
General Fund Expenditures by Category



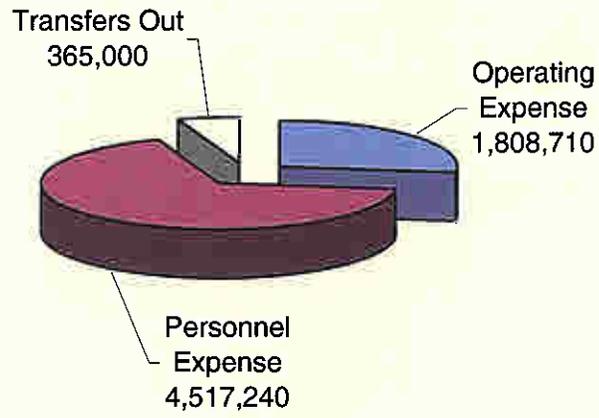
Debt Service Expenditures



Revenue vs. Expenditures



Road & Bridge Fund Expenditure By Category



Water Utility Fund Expenditure By Category

