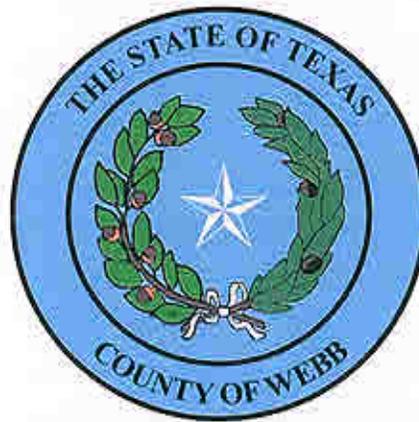


WEBB COUNTY, TEXAS
ANNUAL BUDGET
FISCAL YEAR 2009 - 2010



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

TABLE OF CONTENTS

Page

LETTER FROM COUNTY AUDITOR.....	i
OPERATIONAL GENERAL ORDER.....	iii
WEBB COUNTY OFFICIALS.....	viii
WEBB COUNTY ORGANIZATIONAL CHART.....	ix
TAX RATE ANALYSIS AND ESTIMATED COLLECTIONS.....	x
TAX RATE HISTORY.....	xi
ANNUAL AMENDED BUDGETS.....	xii
PROPERTY TAX LEVIES AND COLLECTIONS.....	xiii
DEBT SERVICE FOR CERTIFICATES OF OBLIGATION.....	xiv
GENERAL FUND EXPENDITURES BY FUNCTION.....	xv
GENERAL FUND EXPENDITURES BY CATEGORY.....	xv
ROAD & BRIDGE FUND EXPENDITURES BY CATEGORY.....	xvi
WATER UTILITY FUND BY EXPEDITURES BY CATEGORY.....	xvi
DEBT SERVICE FUND EXPENDITURES BY CATEGORY.....	xvii
REVENUE VS. EXPENDITURES.....	xvii

GENERAL FUND

FUND BALANCE SUMMARY	1
FUND REVENUES SUMMARY	2

DEPARTMENT REVENUES

0300	TREASURER.....	3
0700	TAX ASSESSOR-COLLECTOR.....	4
1005	DRUG COURT.....	5
1010	COUNTY COURT AT LAW #1.....	5
1011	COUNTY COURT AT LAW #2.....	5
1040	JUSTICE OF THE PEACE PRECINCT 1 PLACE 1.....	5
1041	JUSTICE OF THE PEACE PRECINCT 1 PLACE 2.....	6
1042	JUSTICE OF THE PEACE PRECINCT 2 PLACE 1.....	7
1043	JUSTICE OF THE PEACE PRECINCT 3.....	7
1044	JUSTICE OF THE PEACE PRECINCT 4.....	8
1045	JUSTICE OF THE PEACE PRECINCT 2 PLACE 2.....	8
1101	COUNTY ATTORNEY.....	9
1102	PUBLIC DEFENDER.....	9
1110	DISTRICT CLERK.....	9
1120	COUNTY CLERK.....	10
1200	BASIC SUPERVISION.....	10
1205	INDIGENT DEFENSE SERVICES.....	10
1301	JUVENILE PROBATION.....	11
2001	SHERIFF'S BARGAINING UNIT.....	11
2060	JAIL BARGAINING UNIT.....	11
2070	MEDICAL EXAMINER & MORGUE.....	11
2500	CONSTABLE PRECINCT 1.....	11
2501	CONSTABLE PRECINCT 3.....	11
2502	CONSTABLE PRECINCT 4.....	12
2503	CONSTABLE PRECINCT 2.....	12
4100	INDIGENT HEALTH CARE.....	12
4102	CHILD WELFARE.....	12
9501	OTHER SOURCES & USES.....	12

EXPENDITURES SUMMARY**14****GENERAL GOVERNMENT**

0101	COMMISSIONERS' COURT.....	16
0103	RADIO COMMUNICATIONS.....	17
0104	ECONOMIC DEVELOPMENT.....	18
0106	BUILDING MAINTENANCE.....	19
0107	ELECTION ADMINISTRATION.....	20
0108	VEHICLE MAINTENANCE.....	21
0109	GENERAL OPERATING EXPENDITURES.....	22
0110	THIRD PARTY CONTRACTS.....	23
0112	GRANT MATCHING EXPENDITURE.....	24
0114	ADMINISTRATIVE SERVICES.....	25
0140	CIVIL SERVICE COMMISSION.....	27
0200	COUNTY JUDGE.....	28
0201	COMMISSIONER PRECINCT 1.....	29
0202	COMMISSIONER PRECINCT 2.....	30
0203	COMMISSIONER PRECINCT 3.....	31
0204	COMMISSIONER PRECINCT 4.....	32
0300	TREASURER.....	33
0400	AUDITOR.....	34
0500	MANAGEMENT INFORMATION SYSTEMS.....	35
0550	PUBLIC INFORMATION OFFICER.....	36
0600	PURCHASING.....	37
0700	TAX ASSESSOR-COLLECTOR.....	38

ADMINISTRATION OF JUSTICE

1001	49TH JUDICIAL DISTRICT COURT.....	39
1002	111TH JUDICIAL DISTRICT COURT.....	40
1003	341ST JUDICIAL DISTRICT COURT.....	41
1004	406TH JUDICIAL DISTRICT COURT.....	42
1010	COUNTY COURT AT LAW 1.....	43
1011	COUNTY COURT AT LAW 2.....	44
1023	TAX CASES PROCESSING.....	45
1040	JUSTICE OF THE PEACE PRECINCT 1 PLACE 1.....	46
1041	JUSTICE OF THE PEACE PRECINCT 1 PLACE 2.....	47
1042	JUSTICE OF THE PEACE PRECINCT 2 PLACE 1.....	48
1045	JUSTICE OF THE PEACE PRECINCT 2 PLACE 2.....	49
1043	JUSTICE OF THE PEACE PRECINCT 3.....	50
1044	JUSTICE OF THE PEACE PRECINCT 4.....	51
1050	JUDICIAL GENERAL OPERATIONS.....	52
1100	DISTRICT ATTORNEY.....	53
1101	COUNTY ATTORNEY.....	54
1102	PUBLIC DEFENDER.....	55
1110	DISTRICT CLERK.....	56
1111	DISTRICT CLERK CENTRAL JURY.....	57
1120	COUNTY CLERK.....	58
1130	LAW LIBRARY.....	59
1190	BAIL BOND BOARD.....	60
1200	BASIC SUPERVISION.....	61
1205	INDIGENT DEFENSE SERVICES.....	62
1301	JUVENILE PROBATION.....	63

PUBLIC SAFETY

2001	SHERIFF'S BARGAINING UNIT.....	64
2003	SHERIFF'S ADMINISTRATIVE NON-BARGAINING UNIT.....	65
2005	MENTAL HEALTH UNIT.....	66
2020	MIRANDO CITY SHERIFF'S SUB-STATION.....	67
2060	SHERIFF'S BARGAINING UNIT - JAIL DIVISION.....	68
2061	SHERIFF'S NON BARGAINING UNIT - JAIL DIVISION	69
2062	JAIL PURCHASING.....	70
2070	MEDICAL EXAMINER & MORGUE.....	71
2200	EMERGENCY MEDICAL SERVICE.....	72
2500	CONSTABLE PRECINCT 1	73
2501	CONSTABLE PRECINCT 3	74
2502	CONSTABLE PRECINCT 4	75
2503	CONSTABLE PRECINCT 2	76
2600	JUSTICE CENTER SECURITY.....	77
HEALTH & WELFARE		
4100	INDIGENT HEALTH CARE.....	78
4101	INDIGENT CARE ASSISTANCE.....	79
4102	CHILD WELFARE.....	80
4300	HEALTH & WELFARE GENERAL OPERATIONS.....	81
COMMUNITY SERVICE		
5001	COUNTY EXTENSION AGENT.....	82
5050	VETERAN'S SERVICE OFFICE.....	83
RECREATION AND CULTURE		
6001	GOLF COURSE.....	84
6002	PARKS & GROUNDS.....	85
6100	QUAD CITY COMMUNITY CENTER.....	86
6101	EL CENIZO COMMUNITY CENTER.....	87
6103	LARGA VISTA COMMUNITY CENTER.....	88
6104	FRED & ANITA BRUNI COMMUNITY CENTER.....	89
6105	RIO BRAVO COMMUNITY CENTER.....	90
6108	BRUNI COMMUNITY CENTER.....	91
6113	BUENOS AIRES COMMUNITY CENTER.....	92
6114	SANTA TERESITA COMMUNITY CENTER.....	93
6115	LA PRESA COMMUNITY CENTER.....	94
6305	RIO BRAVO COMMUNITY CENTER.....	95
9501	OTHER SOURCES AND USES.....	96

SPECIAL REVENUE FUNDS

005	COUNTY CLERK RECORDS ARCHIVE.....	99
007	HOTEL/MOTEL OCCUPANCY TAX.....	103
008	COUNTY RECORDS MANAGEMENT & PRESERVATION.....	107
009	COUNTY CLERK RECORDS MANAGEMENT & PRESERVATION.....	111
010	WEBB COUNTY ROAD AND BRIDGE	
	REVENUES SUMMARY.....	115
	EXPENDITURES SUMMARY.....	120
014	VEHICLE INVENTORY TAX.....	129
016	JUSTICE COURT TECHNOLOGY FUND.....	133
017	ELECTION CONTRACT SERVICE FUND.....	145
018	DISTRICT CLERK PRESERVATION FUND.....	149
164	COUNTY ATTORNEY STATE FORFEITURE FUND.....	153
165	CONSTABLE'S STATE FORFEITURE FUND.....	157
166	SHARING FORFEITURE FUND.....	161
167	DISTRICT ATTORNEY'S STATE FORFEITURE FUND.....	165
168	SHERIFF'S STATE FORFEITURE FUND.....	169

169	DISTRICT ATTORNEY'S FEDERAL FORFEITURE FUND.....	173
170	SHERIFF'S FEDERAL EQUITABLE SHARING FORFEITURE FUND.....	177
171	CONSTABLE PCT. 4 FEDERAL FORFEITURE FUND.....	181
172	DISTRICT ATTORNEY STATE FORFEITURE FUND.....	185
173	CONSTABLE PRECINCT 2 STATE FORFEITURE FUND.....	189
289	CAPITALIZED INTEREST FUND.....	193
330	COURTHOUSE SECURITY FEES	195
331	JP COURTHOUSE SECURITY.....	199
335	DISTRICT ATTORNEY HOT CHECK FEE	203
375	CHILD WELFARE UNIT FUND.....	207
528	INMATE COMMISSARY SALES COMMISSIONS.....	211
802	RURAL RAIL TRANSPORTATION DISTRICT.....	215

DEBT SERVICE FUNDS

600	DEBT SERVICE.....	219
601	WATER & SEWER PARITY BOND.....	229
602	WATER & SEWER PARITY BOND RESERVE.....	233

CAPITAL PROJECT FUNDS

605	BUILDING MAINTENANCE & CONSTRUCTION FUND.....	237
614	INTEREST INCOME SERIES 2000.....	243
624	LAW ENFORCEMENT PROJECT FUND.....	247
627	INTEREST INCOME SERIES 2001.....	251
648-2	TEXAS WATER DEVELOPMENT BOARD WATER LOAN FUND.....	255
649	TEXAS WATER DEVELOPMENT BOARD.....	259
655	LIBRARY CONSTRUCTION FUND.....	263
657	INTEREST INCOME SERIES 2003.....	265
658	PARK DEVELOPMENT SERIES 2003.....	269
659	TEX MEX BUILDING SERIES 2003.....	271
660	CAPITAL OUTLAY SERIES 2003.....	277
661	ROAD & BRIDGE IMPROVEMENT SERIES 2003.....	279
663	RAIN ENHANCEMENT PROGRAM.....	281
664	R.O.W. ACQUISITION SERIES 2003.....	283
665	GOLF COURSE IMPROVEMENT SERIES 2003.....	285
666	SHILOH COMMUNITY CENTER SERIES 2003.....	287
677	VILLA ANTIGUA PROJECT.....	289
678	COUNTY PARKS DEVELOPMENT SERIES 2001.....	291
679	CONSTRUCTION IN PROGRESS FUND.....	293
682	CAPITAL OUTLAY SERIES 2001.....	295
683	INTEREST INCOME SERIES 2002.....	299
684	JUVENILE YOUTH VILLAGE.....	303
685	MANAGEMENT PRESERVATION RECORDS STORAGE WAREHOUSE.....	309
687	JUSTICE CENTER FIRE PROTECTION & MOISTURE CONTROL.....	311
691	CAPITAL OUTLAY SERIES 2002.....	313
694	CUATRO VIENTOS ROAD LOOP / RD.....	315
695	COUNTY PARKS DEVELOPMENT SERIES 2002.....	317
696	CAPITAL OUTLAY SERIES 2002.....	319
700	JUSTICE CENTER IMPROVEMENTS FUND.....	323
701	JJAEP CONSTRUCTION FUND.....	327
711	INTEREST INCOME SERIES 2006.....	329
712	LA PRESA SERIES 2006.....	333
713	FIRE PROTECTION EQUIPMENT SERIES 2006.....	335
714	INTERNATIONAL RAILROAD BRIDGE SERIES 2006.....	337
715	INTERNATIONAL BRIDGE SERIES 2006.....	339
716	CUATRO VIENTOS ROAD SERIES 2006.....	343
717	CASA BLANCA DAM SERIES 2006.....	345

718	SECONDARY WATER SOURCE SERIES 2006.....	347
720	VETERANS COALITION SERIES 2006.....	349
721	COURTHOUSE ANNES SERIES 2006.....	351
722	CAPITAL OUTLAY SERIES 2006.....	353
723	PARK DEVELOPMENT SERIES 2006.....	355
724	COMMUNICATION TOWER SERIES 2006.....	357
725	VILLA ANTIGUA PHASE III SERIES 2006.....	359
726	WATER IMPROVEMENT UTILITY SERIES 2006.....	361
727	ROAD & BRIDGE CAPITAL OUTLAY SERIES 2006.....	365
729	GIRL SCOUTS CENTER.....	367
731	PURCHASE LAND & BUILDING SERIES 2008 A FUND.....	371
732	QUAD CITY BUILDING IMPROVEMENTS SERIES 08 A FUND.....	375
733	CAPTIAL OUTLAY SERIES 2008 A FUND.....	379
734	INTEREST INCOME SERIES 2008 A FUND.....	383

ENTERPRISE FUNDS

800	CASA BLANCA GOLF COURSE FUND.....	387
801	WATER UTILITY.....	401

INTERNAL SERVICE FUNDS

816	EMPLOYEES' HEALTH BENEFITS.....	413
817	WORKER COMPENSATION RESERVE.....	417

FIDUCIARY FUNDS

861	AVAILABLE SCHOOL.....	423
862	PERMANENT SCHOOL.....	427
863	EMPLOYEES' RETIREE INSURANCE.....	431

GENERAL ORDERS OF PERSONNEL POSITIONS

GENERAL FUND

0101	COMMISSIONERS' COURT	A - 2
0104	ECONOMIC DEVELOPMENT	A - 3
0106	BUILDING MAINTENANCE	A - 4
0107	ELECTIONS ADMINISTRATION	A - 6
0108	VEHICLE MAINTENANCE	A - 7
0114	ADMINISTRATIVE SERVICES.....	A - 8
0200	COUNTY JUDGE	A - 9
0201	COMMISSIONER PRECINCT 1	A - 10
0202	COMMISSIONER PRECINCT 2	A - 11
0203	COMMISSIONER PRECINCT 3	A - 12
0204	COMMISSIONER PRECINCT 4	A - 13
0300	TREASURER	A - 14
0400	AUDITOR	A - 15
0500	MANAGEMENT INFORMATION SYSTEMS	A - 16
0550	PUBLIC INFORMATION	A - 17
0600	PURCHASING	A - 18
0700	TAX ASSESSOR/COLLECTOR	A - 19
1001	49TH JUDICIAL DISTRICT COURT	A - 21
1002	111TH JUDICIAL DISTRICT COURT	A - 22
1003	341ST JUDICIAL DISTRICT COURT	A - 23
1004	406TH JUDICIAL DISTRICT COURT	A - 24
1010	COUNTY COURT AT LAW 1	A - 25
1011	COUNTY COURT AT LAW 2	A - 26

1023	TAX CASES PROCESSING	A - 27
1040	JUSTICE OF THE PEACE PRECINCT 1 PLACE 1	A - 28
1041	JUSTICE OF THE PEACE PRECINCT 1 PLACE 2	A - 29
1042	JUSTICE OF THE PEACE PRECINCT 2 PLACE 1	A - 30
1043	JUSTICE OF THE PEACE PRECINCT 3	A - 31
1044	JUSTICE OF THE PEACE PRECINCT 4	A - 32
1045	JUSTICE OF THE PEACE PRECINCT 2 PLACE 2	A - 33
1100	DISTRICT ATTORNEY	A - 34
1101	COUNTY ATTORNEY	A - 36
1102	PUBLIC DEFENDER	A - 38
1110	DISTRICT CLERK	A - 39
1111	DISTRICT CLERK CENTRAL JURY	A - 41
1120	COUNTY CLERK	A - 42
1130	LAW LIBRARY	A - 43
1190	BAIL BOND BOARD	A - 44
1205	INDIGENT DEFENSE SERVICES.....	A - 45
1301	JUVENILE PROBATION	A - 46
2001	SHERIFF'S BARGAINING UNIT	A - 49
2003	SHERIFF'S ADMINISTRATIVE NON-BARGAINING UNIT	A - 52
2005	MENTAL HEALTH UNIT.....	A - 53
2020	SHERIFF'S MIRANDO SUB STATION	A - 54
2060	SHERIFF'S BARGAINING UNIT - JAIL DIVISION	A - 55
2061	SHERIFF'S NON-BARGAINING UNIT - JAIL DIVISION	A - 61
2070	MEDICAL EXAMINER & MORGUE.....	A - 62
2200	EMERGENCY MEDICAL SERVICE	A - 63
2500	CONSTABLE PRECINCT 1	A - 64
2501	CONSTABLE PRECINCT 3	A - 65
2502	CONSTABLE PRECINCT 4	A - 66
2503	CONSTABLE PRECINCT 2	A - 67
2600	JUSTICE CENTER SECURITY	A - 68
4101	INDIGENT CARE ASSISTANCE	A - 69
5001	COUNTY EXTENSION AGENT	A - 70
5050	VETERAN'S SERVICE OFFICE.....	A - 71
6002	PARKS & GROUNDS	A - 72
6100	QUAD CITY COMMUNITY CENTER	A - 73
6101	EL CENIZO COMMUNITY CENTER	A - 74
6103	LARGA VISTA COMMUNITY CENTER	A - 75
6104	FRED & ANITA BRUNI COMMUNITY CENTER.....	A - 76
6105	RIO BRAVO COMMUNITY CENTER	A - 77
6108	BRUNI COMMUNITY CENTER	A - 78
6113	BUENOS AIRES COMMUNITY CENTER	A - 79
6114	SANTA TERESITA COMMUNITY CENTER	A - 80
6115	LA PRESA COMMUNITY CENTER	A - 81
6305	RIO BRAVO ACTIVITY CENTER.....	A - 82

SPECIAL REVENUE FUNDS

005	1120	COUNTY CLERK RECORDS ARCHIVE	A - 83
008	0101	COUNTY RECORDS MANAGEMENT & PRESERVATION.....	A - 84
009	1120	COUNTY CLERK RECORDS MGMT. & PRESERVATION.....	A - 85
		ROAD & BRIDGE	
010	0102	PLANNING AND PHYSICAL DEVELOPMENT	A - 86
010	0103	RADIO COMMUNICATIONS.....	A - 87
010	0115	COUNTY ENGINEERING	A - 88
010	7001	BUDGET & RECORDS GENERAL	A - 89
010	7002	ROAD MAINTENANCE	A - 90
022	1101	COUNTY ATTORNEY.....	A - 92
167	1100	DISTRICT ATTORNEY FORFEITURE.....	A - 93

168	2001	SHERIFF STATE FORFEITURE.....	A - 94
169	1100	DISTRICT ATTORNEY FEDERAL FORFEITURE.....	A - 95
170	2001	SHERIFF FEDERAL FORFEITURE.....	A - 96
335	1100	DISTRICT ATTORNEY HOT CHECK FEE.....	A - 97

ENTERPRISE FUNDS

801	3001	WATER UTILITY DEPARTMENT	A - 98
801	3002	WATER UTILITY.....	A - 99
801	3004	WASTEWATER DEPARTMENT.....	A - 100



LEO FLORES
Webb County Auditor

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

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

October 1, 2009

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.

Certified property values for the calendar year 2009 were estimated by the Appraisal District at \$13,530,000,000 for General Operations and \$13,555,000,000 for Road and Bridge Operations. The values represent decreases of \$98,665,189 (.72%) for General Operations and \$97,206,226 (.71%) for Road & Bridge Operations from the prior tax year. The tax rate for year 2009 remained unchanged 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 seventy five (1,575) employee slots in the budget. General Orders of Personnel Positions are in the budget for each department to identify employees by slot number, job title, and budgeted salary.

Employees receive medical, dental, life, and prescription drug insurance at a cost of \$25.00 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, 2010, the county will contribute 9.51% to the employee's retirement plan and the employees contribution will remain at 6%.

The county had \$75,624,000 outstanding in general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, and tax notes as of October 1, 2009. The debt limit for the county is set at 25% of the Real Property Assessed Valuations, which is equal to \$3,382,500,000.

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 the budget, with county policies and procedures and make every effort to eliminate or limit exceptions thereto.

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, 2010

This Operational General Order will establish policies for the implementation of the County budget for the fiscal year ending September 30, 2010, 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 14, 2009.

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, 2009 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.

EMPLOYMENT for the majority of County employees is covered by a civil service system that was adopted by Commissioners Court and implemented by the Webb County Civil Service Commission. Other employees are excluded from civil service by operation of Texas Law or by Rule of the Civil Service Commission. The Civil Service Rules identifies which employees are and are not covered by civil service. The Rules provide that a civil service employee may be terminated only for cause as more fully described therein. Employees not covered by civil service are "at-will" employees and may be terminated at any time, with or without cause. Neither this Operational General Order, the County Policies Manual nor the assurance of any County official or department or department head or employee constitutes an employment contract or promise of continued employment for any given length of time. Any Webb County employee may voluntarily resign at any time.

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 of 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 \$.55 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 with approval from Commissioners Court but only in strict compliance with the adopted budget with regard to job description and salary. Job titles will not be changed and salaries will not be increased during the fiscal year regardless of the amount budgeted for the employee slot.

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

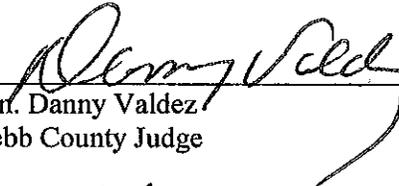
and delivered to the County Purchasing Agent for disposal in accordance with law. No employee or department has authority to sell, donate, or transfer any County-owned property assigned to the employee or department.

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 14th day of September 2009.



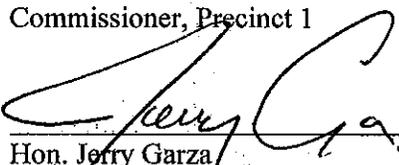
Hon. Danny Valdez
Webb County Judge



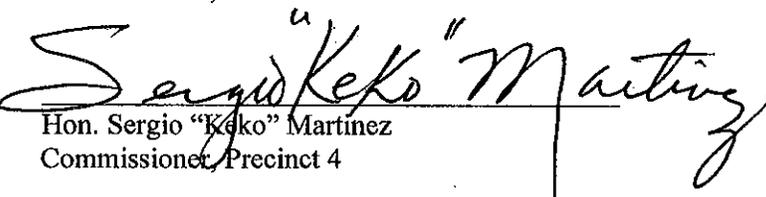
Hon. Frank Sciaraffa
Commissioner, Precinct 1



Hon. Rosaura "Wawi" Tizerina
Commissioner, Precinct 2



Hon. Jerry Garza
Commissioner, Precinct 3



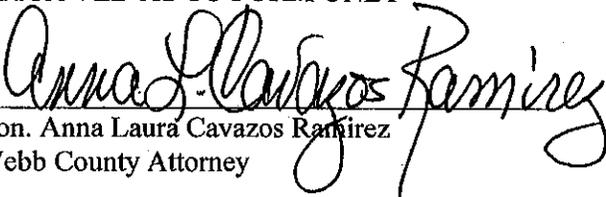
Hon. Sergio "Keko" Martinez
Commissioner, Precinct 4

ATTEST:



Hon. Marganita "Margie" Ibarra
Webb County Clerk

APPROVED AS TO FORM ONLY



Hon. Anna Laura Cavazos Ramirez
Webb County Attorney

WEBB COUNTY OFFICIALS

COMMISSIONERS COURT

Valdez, Daniel
 Sciaraffa, Francisco J.
 Tijerina, Rosaura
 Garza, Gerardo A.
 Martinez, Sergio

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

COURTS OF LAW

Ender, Elma T. Salinas
 Gallego, Paul
 Garcia, Alfredo, Jr.
 Garza, Jesus
 Hale, Oscar J., Jr.
 Liendo, Hector J.
 Liendo, Oscar R.
 Lopez, Jose A.
 Martinez, Oscar Omar
 Morales, Alvino "Ben"
 Rangel, Ricardo
 Vasquez, Raul
 Veliz, Ramiro, Jr.

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

ELECTED OFFICIALS

Alaniz, Isidro R.
 Barrera, Patricia A.
 Cuellar, Martin
 Gutierrez, Manuel
 Ibarra, Margie Ramirez
 Juarez, Agustin M. "Tino"
 Munoz, Annette
 Perales, Delia
 Ramirez, Anna L. Cavazos
 Reyes, Ruben
 Rodriguez, Rodolfo

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

APPOINTED OFFICIALS

Flores, Leo
 Mojica, Melissa L.
 Ramirez-Palomo, Rebecca
 Ramirez, Eloy, Jr.

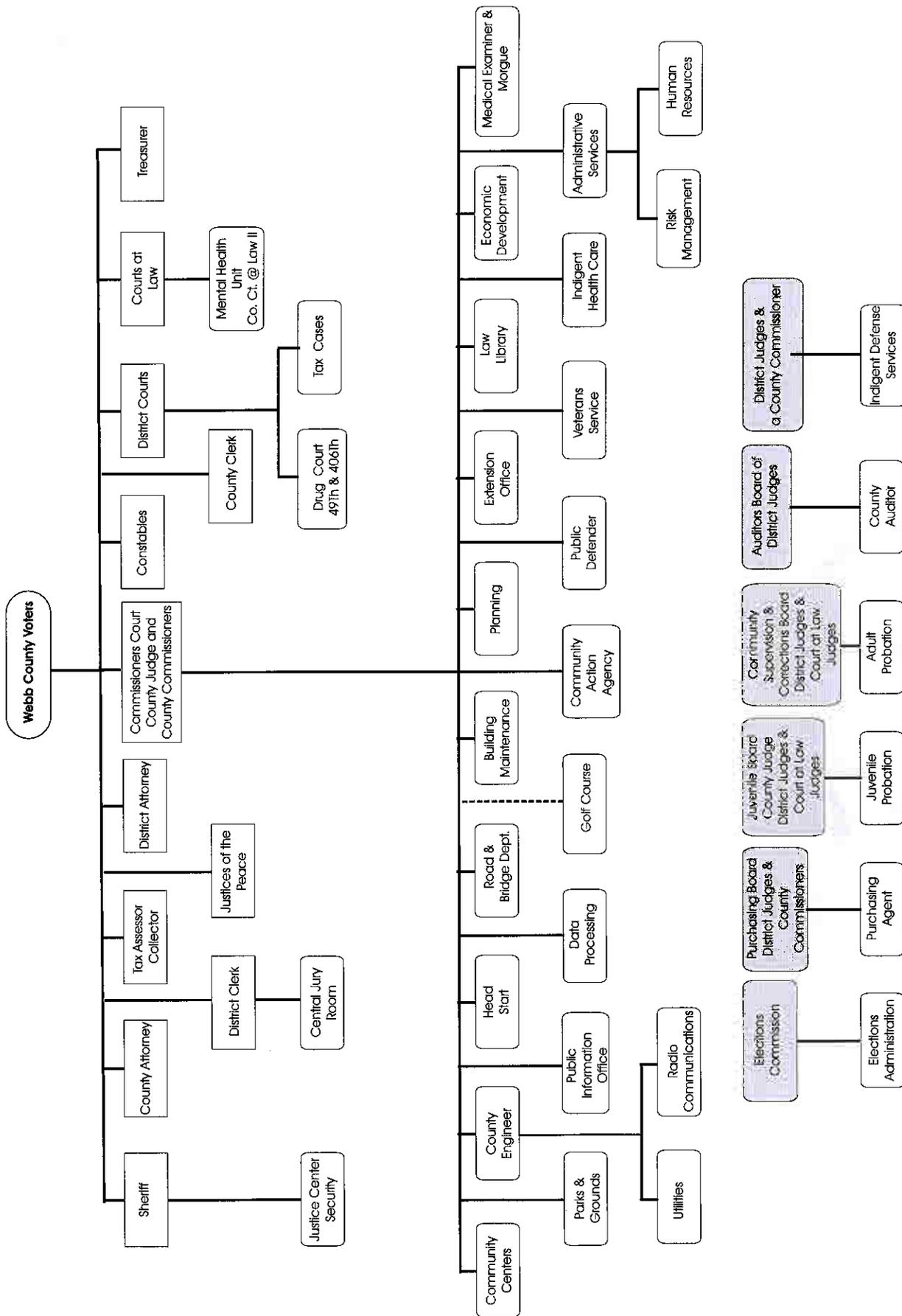
County Auditor
 Chief Juvenile Probation Officer
 Chief Adult Probation Officer
 County Purchasing Agent

DEPARTMENT HEADS

Alvarado, Jaime F.
 Cuellar Castillo, J.D., Rosie
 Davila, Sara Alicia
 Elizondo, Raul R.
 Garcia, Alicia H.
 Garcia, Mario J.
 Gonzales, George L.
 Gonzalez, Gilberto
 Gutierrez, Jr., Jose R.
 Mares, Cynthia
 Martinez, Hugo D.
 Martinez, Javier. H. Jr.
 Medford, Leroy R.
 Mickley, Cornel
 Molina, Ricardo
 Oliveros, Aliza
 Rodriguez, Elizabeth C.
 Salinas, Frank X.
 Sanchez, Fitzgerald G., P.E.
 Sanchez, Juan L.
 Silva, Antonio
 Stern, Corinne E. M.D.
 Tiffin, Rhonda
 Vacant
 Vargas, Juan
 Villarreal, Oscar L.

Management Information Systems Director
 Law Librarian
 La Presa Community Center Director
 Building Maintenance, Parks & Grounds Director
 Larga Vista Community Center Director
 Quad City & Bruni Community Centers Director
 County Extension Agent
 Rio Bravo Community Center Director
 Fred & Anita Bruni Comm Center Director
 Administrative Services Director
 Public Defender
 Community Action Agency Interim Director
 Executive Administrator to the County Judge
 Indigent Defense Services Director
 El Cenizo Community Center Director
 Head Start Program Director
 Buenos Aires Community Center Director
 Indigent Health Care Director
 County Engineer
 Public Information Officer
 Veteran's Service Officer
 Medical Examiner
 Planning & Physical Development
 Santa Teresita Community Center Director
 Economic Development Director
 Elections Administrator

FY 2009 - 2010 PROPOSED BUDGET - WEBB COUNTY, TEXAS



2009 - 2010 TAX RATE ANALYSIS & ESTIMATED COLLECTIONS

GENERAL FUND NET TAXABLE VALUE	\$13,530,000,000
ROAD AND BRIDGE FUND NET TAXABLE VALUE	\$13,555,000,000

FUND TYPE	TAX RATE PER \$ 100	100% LEVY	5.0% DELINQUENT	95.0% COLLECTION
GENERAL FUND M & O	0.353923	47,885,782	2,394,289	45,491,493
G/F - DEBT LEASES M & O	0.000666	90,110	4,505	85,604
G/F - DEBT SERVICE - BONDS	0.055375	7,492,238	374,612	7,117,626
ROAD & BRIDGE FUND M & O	0.008101	1,098,091	54,905	1,043,186
R & B - DEBT SERVICE - BONDS	0.001990	269,745	13,487	256,257
TOTAL TAX RATE	0.420055	56,835,964	2,841,798	53,994,166

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

FUND TYPE	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
GENERAL FUND M & O TAX RATE	0.365948	0.370948	0.367934	0.363886	0.363886	0.366386	0.355921	0.355921	0.354589	0.354589
G/F DEBT SERVICE TAX RATE	0.070388	0.073508	0.078077	0.066219	0.066219	0.063719	0.056529	0.054043	0.055375	0.055375
ROAD & BRIDGE FUND M & O	0.003567	0.003567	0.001174	0.005942	0.005942	0.005942	0.005593	0.008079	0.008079	0.008101
R&B DEBT SERVICE TAX RATE	0.005320	0.009900	0.010738	0.001876	0.001876	0.001876	0.002012	0.002012	0.002012	0.001990
TOTAL M & O & DEBT TAX RATE	0.445223	0.457923	0.457923	0.437923	0.437923	0.437923	0.420055	0.420055	0.420055	0.420055

FY 2009 - 2010 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
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
2010	71,133,667	6,792,881	17,440,366	8,395,503	17,014,876	3,566,906	12,866,000	2,203,000	139,413,199

Property Tax Levies and Collections
Last Ten Fiscal Years
2000 - 2009

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
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	31,157,960	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	4,170,436	0.08
2009	13,628,665,189	57,250,265	53,829,768	0.420055	94.03	2,566,428	1,068,541	-1,103,304	56,361,433	0.98	3,413,638	0.06

(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.

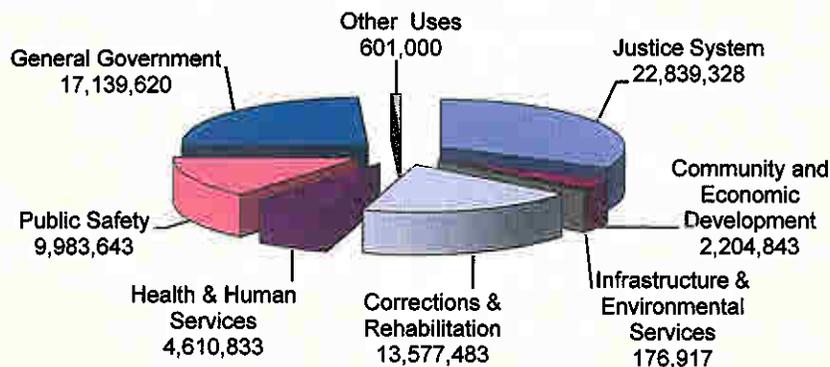
Debt Service for Certificates of Obligation

Fiscal Year	Certificates of Obligations, Series 2000			Certificates of Obligations, Series 2001			Series 2000 Waterworks			Certificates of Obligation, Series 2002			Limited Tax Bonds, Series 2002			Certificates of Obligation, Series 2003		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2010	890,000	17,595	707,595	215,000	211,785	426,785	100,000	90,170	190,170	175,000	127,538	302,538	490,000	276,655	766,655	130,000	208,785	338,785
2011				230,000	202,808	432,808	110,000	84,603	194,603	185,000	120,919	305,919	510,000	259,273	769,273	260,000	201,570	461,570
2012				615,000	185,081	800,081	120,000	78,390	198,390	180,000	113,840	303,840	530,000	239,640	769,640	210,000	182,430	402,430
2013				570,000	159,815	729,815	130,000	71,545	201,545	195,000	108,330	303,330	550,000	217,570	767,570	250,000	183,230	433,230
2014				575,000	134,424	709,424	140,000	64,085	204,085	205,000	98,202	303,202	575,000	184,711	759,711	310,000	172,030	482,030
2015				440,000	111,820	551,820	150,000	58,000	208,000	215,000	89,405	304,405	600,000	170,101	770,101	625,000	153,330	778,330
2016				495,000	90,101	585,101	160,000	47,280	207,280	225,000	79,914	304,914	625,000	143,879	768,879	780,000	124,840	904,840
2017				510,000	68,480	578,480	170,000	37,915	207,915	235,000	69,705	304,705	650,000	115,383	765,383	815,000	81,735	906,735
2018				535,000	41,384	576,384	180,000	27,885	207,885	245,000	58,783	303,783	685,000	85,003	770,003	840,000	56,580	896,580
2019				580,000	14,210	594,210	190,000	17,210	207,210	255,000	47,219	302,219	715,000	52,824	767,824	875,000	19,250	894,250
2020							200,000	5,850	205,850	270,000	34,810	304,810	750,000	18,000	768,000			
2021										280,000	21,540	301,540						
2022										285,000	7,375	302,375						
2023																		
2024																		
2025																		
2026																		
Total	890,000	17,595	707,595	4,765,000	1,217,498	5,982,498	1,850,000	580,843	2,230,843	2,870,000	875,580	3,845,580	6,680,000	1,770,638	8,450,638	5,095,000	1,403,760	6,498,760

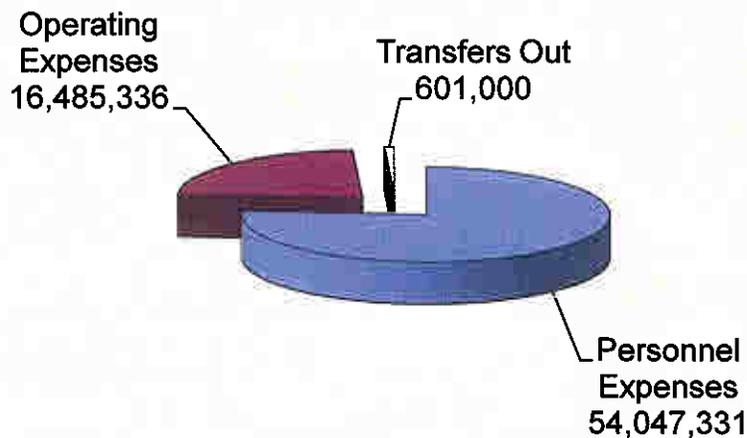
Fiscal Year	Limited Tax Refunding Bonds, Series 2003 (Refunding Bond Series 1994)			Series 2004 Waterworks			Series 2004A Waterworks			Limited Tax Refunding Bonds Series 2005 (Refunding Bond Series 1989 & 2000)			Certificates of Obligation, Series 2006			Tax Notes Series 2007		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2010	780,000	147,531	927,531	50,000	49,038	99,038	25,000	27,859	52,859	770,000	881,139	1,451,139	415,000	504,288	919,288	335,000	32,868	367,868
2011	820,000	119,338	939,338	55,000	46,843	101,843	25,000	28,682	53,682	1,515,000	838,400	2,151,400	480,000	484,708	964,708	350,000	20,029	370,029
2012	850,000	88,538	938,538	55,000	44,450	99,450	30,000	25,353	55,353	1,015,000	585,800	1,600,800	445,000	484,473	929,473	380,000	6,768	386,768
2013	885,000	54,900	939,900	55,000	41,988	96,988	30,000	23,874	53,874	1,145,000	536,875	1,681,875	540,000	442,928	982,928			
2014	930,000	18,600	948,600	60,000	39,343	99,343	30,000	22,365	52,365	1,220,000	477,750	1,697,750	520,000	419,739	939,739			
2015				60,000	36,508	96,508	35,000	20,888	55,888	1,345,000	413,825	1,758,825	555,000	395,876	950,876			
2016				65,000	33,459	98,459	35,000	18,657	53,657	1,510,000	342,250	1,852,250	545,000	389,784	934,784			
2017				65,000	30,183	95,183	35,000	16,874	51,874	1,600,000	284,500	1,884,500	580,000	343,859	923,859			
2018				75,000	26,585	101,585	35,000	15,056	50,056	1,685,000	182,375	1,867,375	605,000	317,884	922,884			
2019				80,000	22,535	102,535	40,000	12,862	52,862	1,755,000	95,375	1,851,375	635,000	280,601	915,601			
2020				85,000	18,161	103,161	40,000	10,890	50,890	1,050,000	28,250	1,078,250	645,000	281,880	926,880			
2021				81,000	15,408	96,408	40,000	9,388	49,388				720,000	231,068	951,068			
2022				86,000	13,408	99,408	41,000	8,037	49,037				780,000	197,589	977,589			
2023				100,000	8,284	108,284	41,000	6,937	47,937				785,000	162,800	947,800			
2024							41,000	1,216	42,216				1,015,000	121,875	1,136,875			
2025													1,080,000	75,189	1,155,189			
2026													1,110,000	25,889	1,135,889			
Total	4,275,000	428,907	4,703,907	992,000	413,573	1,405,573	523,000	240,647	783,647	14,610,000	4,243,338	18,853,338	11,425,000	5,109,852	16,534,852	1,045,000	59,485	1,104,485

Fiscal Year	Tax Notes Series 2007A			Limited Tax Refunding Bonds Series 2007			Certificate 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
2010	150,000	30,180	180,180	25,000	275,483	300,483	5,000	31,888	36,888	925,000	205,680	1,130,680	180,000	246,600	426,600	5,305,000	3,037,278	8,342,278
2011	165,000	24,222	189,222	30,000	274,387	304,387	10,000	31,589	41,589	860,000	175,520	1,035,520	200,000	237,925	437,925	5,720,000	2,824,755	8,544,755
2012	170,000	17,908	187,908	30,000	273,172	303,172	14,000	31,055	45,055	890,000	144,320	1,034,320	210,000	228,800	438,800	5,644,000	2,604,977	8,248,977
2013	185,000	11,027	196,027	30,000	271,876	301,876	18,000	30,358	48,358	1,020,000	112,180	1,132,180	215,000	219,038	434,038	5,633,000	2,377,081	8,010,081
2014	185,000	3,676	188,676	30,000	270,781	300,781	25,000	29,395	54,395	1,045,000	79,120	1,124,120	225,000	209,138	434,138	5,880,000	2,135,155	8,015,155
2015				30,000	269,585	299,585	28,000	29,239	57,239	1,850,000	31,200	1,881,200	240,000	199,875	439,875	6,056,000	1,885,458	7,941,458
2016				35,000	268,280	303,280	28,000	27,001	55,001				250,000	187,650	437,650	4,528,000	1,653,171	6,181,171
2017				35,000	266,895	301,895	28,000	25,672	53,672				280,000	178,175	458,175	4,749,000	1,435,591	6,184,591
2018				35,000	265,501	300,501	30,000	24,288	54,288				270,000	164,250	434,250	4,975,000	1,208,850	6,183,850
2019				40,000	264,098	304,098	32,000	22,761	54,761				285,000	151,783	436,783	5,227,000	864,297	6,091,297
2020				1,585,000	232,027	1,797,027	34,000	21,132	55,132				300,000	138,800	438,800	4,688,000	732,670	5,420,670
2021				2,220,000	158,811	2,378,811	35,000	19,412	54,412				310,000	124,875	434,875	3,418,000	553,781	3,971,781
2022				1,716,000	78,208	1,793,208	37,000	17,808	54,808				325,000	110,580	435,580	2,874,000	418,280	3,292,280
2023				1,105,000	22,017	1,127,017	39,000	15,695	54,695				340,000	95,825	435,825	2,420,000	302,374	2,722,374
2024							41,000	13,661	54,661				355,000	79,888	434,888	1,452,000	218,739	1,670,739
2025							43,000	11,504	54,504				375,000	63,563	438,563	1,478,000	150,254	1,628,254
2026							46,000	9,188	55,188				380,000	46,350	426,350	1,548,000	81,215	1,629,215
2027							48,000	6,747	54,747				410,000	28,350	438,350	458,000	35,097	493,097
2028							51,000	4,158	55,158				425,000	9,583	434,583	476,000	13,710	489,710
2029							53,000	1,407	54,407							53,000	1,407	54,407
Total	875,000	86,993	961,993	6,825,000	3,188,897	10,113,897	644,000	402,722	1,046,722	6,890,000	748,000	7,638,000	5,575,000	2,717,213	8,292,213	72,658,000	22,630,138	95,288,138

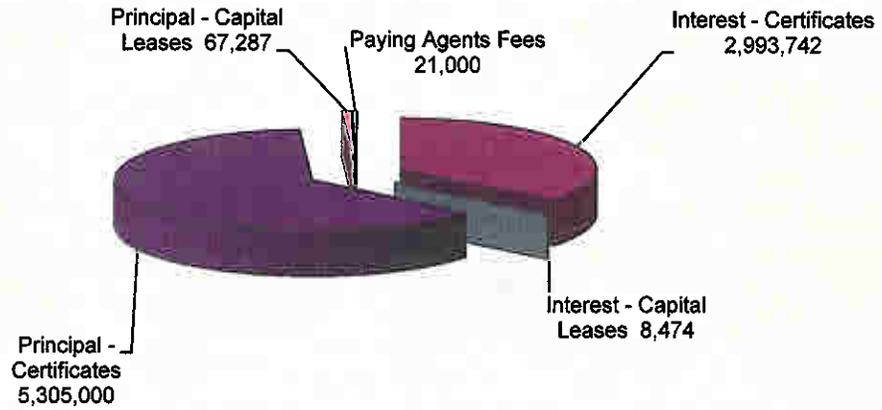
General Fund Expenditures by Function



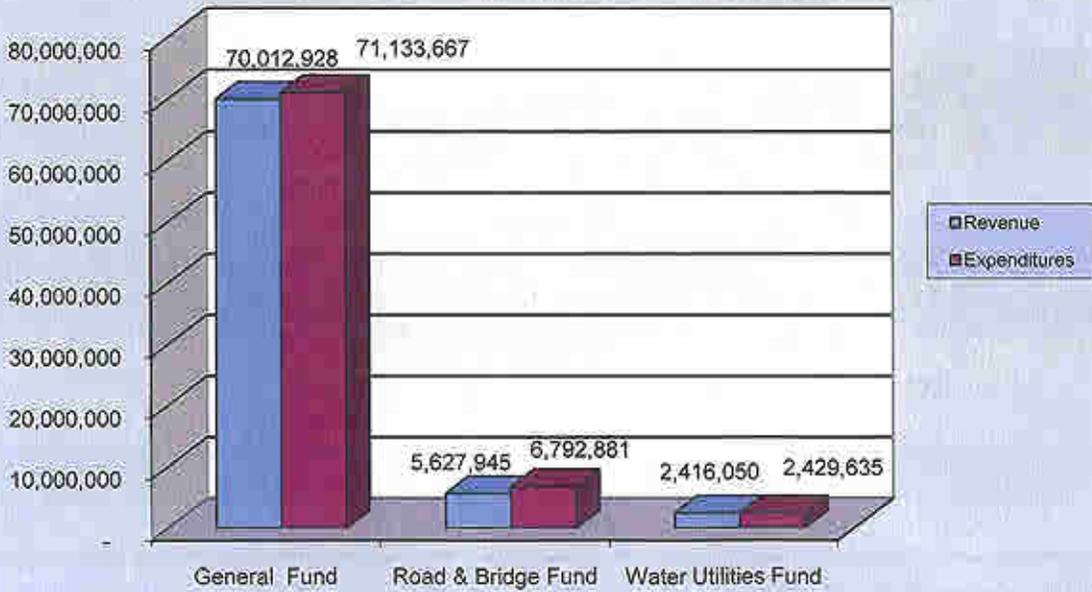
General Fund Expenditures by Category



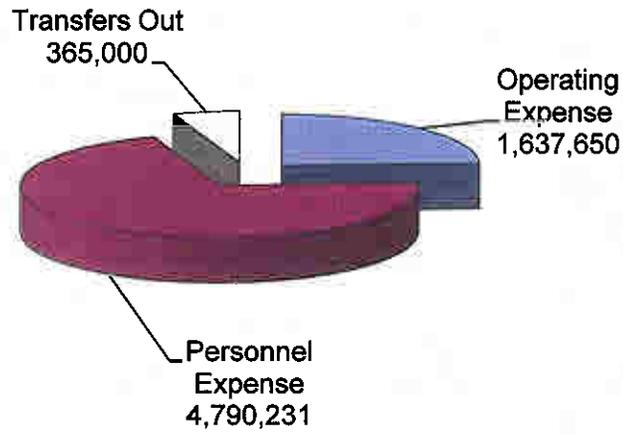
Debt Service Expenditures



Revenue vs. Expenditures



Road & Bridge Fund Expenditure By Category



Water Utility Fund Expenditure By Category

