

WEBB COUNTY, TEXAS
ANNUAL BUDGET
FISCAL YEAR 2010 - 2011



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, 2010

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 2010-2011.

Certified property values for the calendar year 2010 were estimated by the Appraisal District at \$13,728,000,000 for General Operations and \$13,730,000,000 for Road and Bridge Operations. The values represent an increase of \$198,000,000 (1.46%) for General Operations and \$175,000,000 (1.29%) for Road & Bridge Operations from the prior tax year. The tax rate for calendar year 2010 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 six hundred twenty five (1,620) 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, 2011, the county will contribute 9.62% to the employee's retirement plan and the employees contribution will remain at 6%.

The county had \$70,144,000 outstanding in general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, and tax notes as of October 1, 2010. The debt limit for the county is set at 25% of the Real Property Assessed Valuations, which is equal to \$3,432,000,000.

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 horizontal line extending to the right from the end of the signature.

**Leo Flores
Webb County Auditor**

STATE OF TEXAS <> COUNTY OF WEBB
OPERATIONAL GENERAL ORDER
FISCAL YEAR 2010-2011

This Operational General Order will establish policies for the implementation of the County budget for the Fiscal Year 2010-2011, 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 13, 2010.

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, 2010 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 approved 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.

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 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 the information necessary to process an advance for travel expenses. The form must be fully completed and signed by the department to certify that the travel is necessary to conduct official County business. The employee must sign the form to certify the correctness of the information therein and to agree to repay the County for funds that were advanced but not officially spent.

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 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 official Webb County business, 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 determined by the County Auditor to be necessary to conduct official Webb County business. Supporting documentation must provide the name of the person(s) for whom the meal was provided and a brief description of the official Webb County business discussed. The cost of alcoholic beverages will not be reimbursed. When travel does not require an overnight stay, per diem payments 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 expenses 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 returned 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 the 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 will begin on the day a pay-period begins unless that day is a holiday.

DATES FOR TERMINATION OF EMPLOYMENT 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 must be authorized by Commissioners Court and the number of reserve deputies appointed will be determined by Commissioners Court.

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 cannot be used and must be turned in 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. 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 turned in to the County Purchasing Agent for disposal in accordance with law. No employee or department has authority to sell, donate, or transfer County owned property to another employee or department.

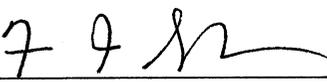
GRANTS AND SPECIAL FUNDS applications must be reviewed by the County Auditor and presented to Commissioners Court or to the appropriate Administrative Board for approval before submission to the granting agency. The presentation to Commissioners Court or to an Administrative Board must include the grant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

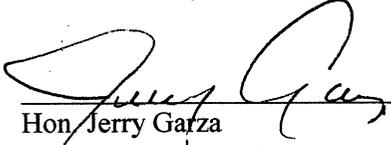
BANK SIGNATORIES for electronic fund transfers ("EFTs") and disbursements from bank accounts including trust accounts, election department accounts, forfeiture accounts, inmate trust accounts, commissary accounts, internal service accounts, enterprise fund accounts, capital projects accounts, and other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

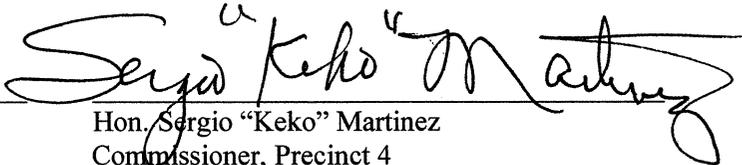
EXECUTED this 13th day of September 2010.


Hon. Danny Valdez
Webb County Judge

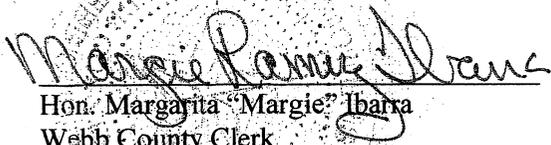

Hon. Frank Sciaraffa
Commissioner, Precinct 1


Hon. Rosaura "Wawi" Tijerina
Commissioner, Precinct 2


Hon. Jerry Garza
Commissioner, Precinct 3


Hon. Sergio "Keko" Martinez
Commissioner, Precinct 4

ATTEST:

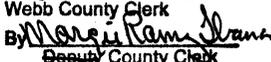

Hon. Margarita "Margie" Ibarra
Webb County Clerk

APPROVED AS TO FORM ONLY


Hon. Anna Laura Cavazos 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 14 2010

 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
Canales, Jaime	Commissioner Elect Precinct 4
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
Notzon, Monica Zapata	111th. Judicial District Judge Elect
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

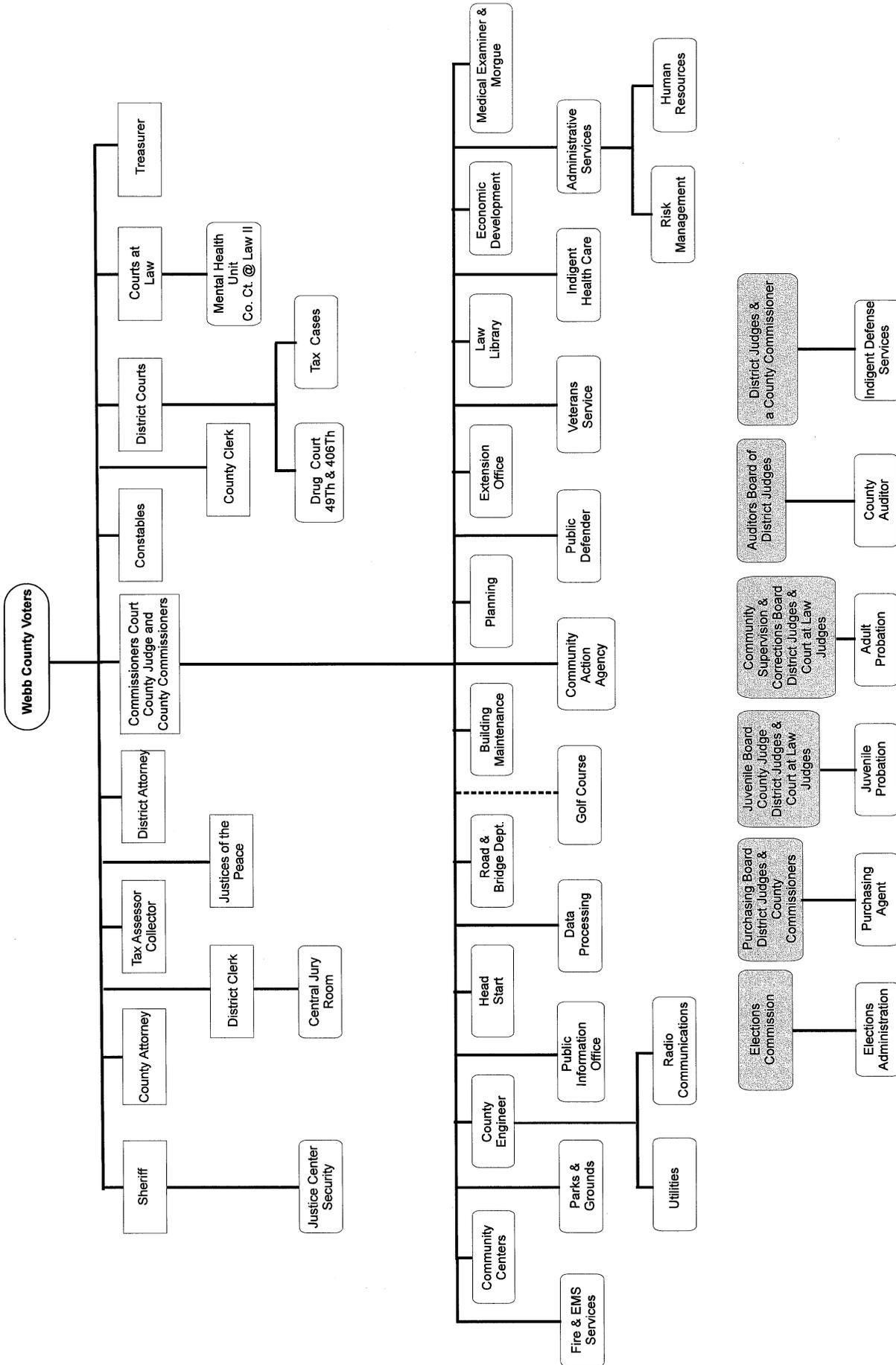
Alaniz, Isidro R.	District Attorney
Barrera, Patricia A.	Tax Assessor-Collector
Cuellar, Martin	County Sheriff
Degollado, Maria Esther	District Clerk Elect
Gutierrez, Manuel	District Clerk
Ibarra, Margie Ramirez	County Clerk
Juarez, Agustin M. "Tino"	Constable Precinct 4
Munoz, Annette	Constable Precinct 3
Perales, Delia	County Treasurer
Ramirez, Anna L. Cavazos	County Attorney
Reyes, Ruben	Constable Precinct 2
Rodriguez, Rodolfo	Constable Precinct 1

APPOINTED OFFICIALS

Flores, Leo	County Auditor
Mojica, Melissa L.	Chief Juvenile Probation Officer
Moreno, Cecilia May, Ed.D.	County Purchasing Agent
Ramirez-Palomo, Rebecca	Chief Adult Probation Officer

DEPARTMENT HEADS

Alvarado, Jaime F.	Management Information Systems Director
Araiza, Gregorio B., III	Santa Teresita Community Center Director
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.	Ernesto J. Salinas & 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
Mares, Cynthia	Administrative Services Director
Martinez, Hugo D.	Public Defender
Martinez, Javier. H. Jr.	Community Action Agency Interim Director
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
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
Vacant	Buenos Aires Community Center Director
Vargas, Juan	Economic Development Director
Villarreal, Oscar L.	Elections Administrator



2010 - 2011 TAX RATE ANALYSIS & ESTIMATED COLLECTIONS

GENERAL FUND NET TAXABLE VALUE	\$13,728,000,000
ROAD AND BRIDGE FUND NET TAXABLE VALUE	\$13,730,000,000

FUND TYPE	TAX RATE PER \$ 100	100% LEVY	2.0% DELINQUENT	98.0% COLLECTION
GENERAL FUND M & O	0.359298	49,324,429	986,489	48,337,941
G/F - DEBT LEASES M & O	0.000666	91,428	1,829	89,600
G/F - DEBT SERVICE - BONDS	0.050000	6,864,000	137,280	6,726,720
ROAD & BRIDGE FUND M & O	0.008327	1,143,297	22,866	1,120,431
R & B - DEBT SERVICE - BONDS	0.001764	242,197	4,844	237,353
TOTAL TAX RATE	0.420055	57,665,352	1,153,307	56,512,045

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

FUND TYPE	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
GENERAL FUND M & O TAX RATE	0.370948	0.367934	0.363886	0.363886	0.366386	0.355921	0.355921	0.354589	0.354589	0.359964
G/F DEBT SERVICE TAX RATE	0.073508	0.078077	0.066219	0.066219	0.063719	0.056529	0.054043	0.055375	0.055375	0.050000
ROAD & BRIDGE FUND M & O	0.003567	0.001174	0.005942	0.005942	0.005942	0.005593	0.008079	0.008079	0.008101	0.008327
R&B DEBT SERVICE TAX RATE	0.009900	0.010738	0.001876	0.001876	0.001876	0.002012	0.002012	0.002012	0.001990	0.001764
TOTAL M & O & DEBT TAX RATE	0.457923	0.457923	0.437923	0.437923	0.437923	0.420055	0.420055	0.420055	0.420055	0.420055

FY 2010 - 2011 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
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
2011	73,838,504	6,744,794	19,728,613	28,786,568	9,671,485	3,594,558	13,583,000	1,773,100	157,720,622

**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
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	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
2010	13,530,000,000	56,835,964	53,287,216	0.420055	93.76	2,930,389	1,177,055	-1,096,008	56,298,653	0.99	3,611,740	0.06

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

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 98% is anticipated in the current year with the 8% to 2% anticipated in subsequent years.

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

Debt Service for Certificates of Obligation

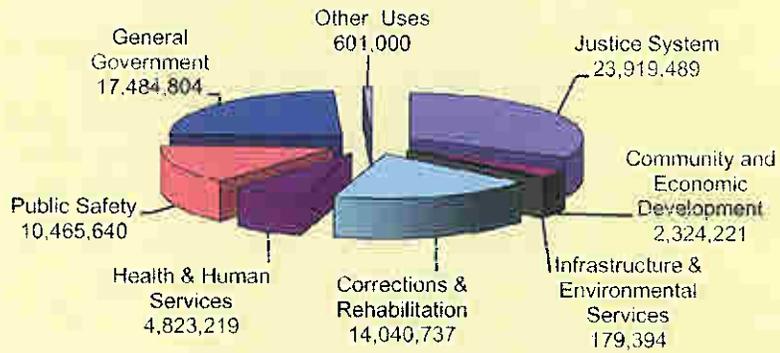
Fiscal Year	Certificates of Obligations, Series 2001			Series 2000 Waterworks			Certificates of Obligation, Series 2002			Limited Tax Bonds, Series 2002			Certificates of Obligation, Series 2003			Limited Tax Refunding Bonds, Series 2003 (Refunding Bond Series 1994)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2011	230,000	202,808	432,808	110,000	84,603	194,603	185,000	120,919	305,919	510,000	258,273	768,273	260,000	201,570	461,570	820,000	119,338	939,338
2012	615,000	185,081	800,081	120,000	78,390	198,390	190,000	113,840	303,840	530,000	236,640	766,640	210,000	192,430	402,430	850,000	88,538	938,538
2013	570,000	159,615	729,615	130,000	71,545	201,545	195,000	106,330	301,330	550,000	217,570	767,570	250,000	183,230	433,230	885,000	54,900	939,900
2014	575,000	134,424	709,424	140,000	64,085	204,085	205,000	98,202	303,202	575,000	194,711	769,711	310,000	172,030	482,030	930,000	18,600	948,600
2015	440,000	111,620	551,620	150,000	56,000	206,000	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	143,679	768,679	780,000	124,840	904,840			
2017	510,000	66,480	576,480	170,000	37,915	207,915	235,000	69,705	304,705	650,000	115,383	765,383	815,000	91,735	906,735			
2018	535,000	41,394	576,394	180,000	27,895	207,895	245,000	58,783	303,783	685,000	85,003	770,003	840,000	56,560	896,560			
2019	580,000	14,210	594,210	190,000	17,210	207,210	255,000	47,219	302,219	715,000	52,624	767,624	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							295,000	7,375	302,375									
2023																		
2024																		
2025																		
2026																		
Total	4,560,000	1,005,733	5,565,733	1,550,000	490,773	2,040,773	2,795,000	848,042	3,643,042	6,190,000	1,493,983	7,683,983	4,965,000	1,194,975	6,159,975	3,485,000	281,376	3,766,376

Fiscal Year	Series 2004 Waterworks			Series 2004A Waterworks			Limited Tax Refunding Bonds Series 2005 (Refunding Bond Series 1999 & 2000)			Certificates of Obligation, Series 2006			Tax Notes Series 2007			Tax Notes Series 2007A		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2011	55,000	46,843	101,843	25,000	26,682	51,682	1,515,000	636,400	2,151,400	480,000	484,708	964,708	350,000	20,029	370,029	165,000	24,222	189,222
2012	55,000	44,450	99,450	30,000	25,353	55,353	1,015,000	585,800	1,600,800	445,000	464,473	909,473	360,000	6,768	366,768	170,000	17,908	187,908
2013	55,000	41,989	96,989	30,000	23,874	53,874	1,145,000	536,875	1,681,875	540,000	442,926	982,926				195,000	11,027	206,027
2014	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				195,000	3,676	198,676
2015	60,000	36,508	96,508	35,000	20,696	55,696	1,345,000	413,525	1,758,525	555,000	395,876	950,876						
2016	65,000	33,459	98,459	35,000	18,857	53,857	1,510,000	342,250	1,852,250	545,000	369,784	914,784						
2017	65,000	30,193	95,193	35,000	16,974	51,974	1,600,000	264,500	1,864,500	580,000	343,689	923,689						
2018	75,000	26,585	101,585	35,000	15,056	50,056	1,685,000	182,375	1,867,375	605,000	317,964	922,964						
2019	80,000	22,535	102,535	40,000	12,962	52,962	1,755,000	96,375	1,851,375	635,000	290,601	925,601						
2020	85,000	18,161	103,161	40,000	10,690	50,690	1,050,000	26,250	1,076,250	645,000	261,960	906,960						
2021	91,000	13,408	104,408	40,000	8,388	48,388				720,000	231,068	951,068						
2022	96,000	8,264	104,264	41,000	6,037	47,037				760,000	197,588	957,588						
2023	100,000	2,800	102,800	41,000	3,637	44,637				795,000	162,600	957,600						
2024				41,000	1,216	42,216				1,015,000	121,875	1,136,875						
2025										1,060,000	75,188	1,135,188						
2026										1,110,000	25,669	1,135,669						
Total	942,000	364,536	1,306,536	498,000	212,789	710,789	13,840,000	3,562,200	17,402,200	11,010,000	4,605,666	15,615,666	710,000	26,797	736,797	725,000	56,833	781,833

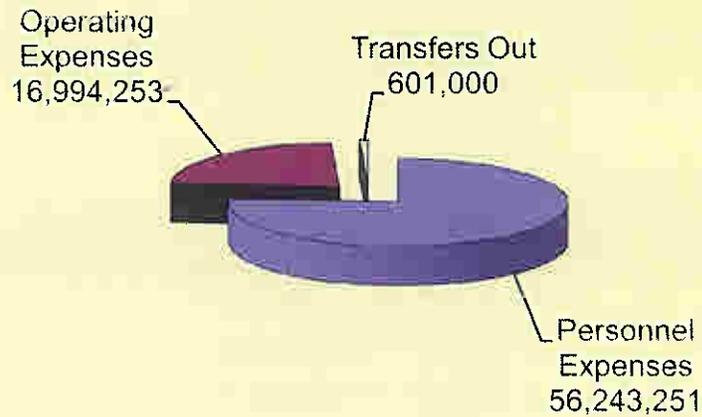
Fiscal Year	Limited Tax Refunding Bonds Series 2007			Certificate of Obligations Series 2008			Limited Tax Refunding Bonds Series 2008			Certificate of Obligations Series 2008A			Certificate of Obligations Series 2010			Limited Tax Refunding Bonds Series 2010		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2011	30,000	274,367	304,367	10,000	31,569	41,569	960,000	172,072	1,132,072	200,000	237,825	437,825	100,000	212,792	312,792			603,333
2012	30,000	273,172	303,172	14,000	31,055	45,055	990,000	141,457	1,131,457	210,000	228,600	438,600	100,000	253,550	353,550			724,000
2013	30,000	271,976	301,976	18,000	30,356	48,356	1,015,000	109,979	1,124,979	215,000	219,038	434,038	265,000	248,575	513,575			724,000
2014	30,000	270,781	300,781	25,000	29,395	54,395	1,045,000	77,637	1,122,637	225,000	209,138	434,138	270,000	240,550	510,550	200,000	721,000	924,000
2015	30,000	269,585	299,585	26,000	28,239	54,239	1,950,000	30,615	1,980,615	240,000	198,675	438,675	280,000	232,300	512,300	200,000	715,000	915,000
2016	35,000	268,290	303,290	28,000	27,001	55,001				250,000	187,650	437,650	290,000	222,300	512,300	1,930,000	673,400	2,603,400
2017	35,000	266,895	301,895	29,000	25,672	54,672				260,000	176,175	436,175	300,000	210,500	510,500	1,980,000	605,100	2,585,100
2018	35,000	265,501	300,501	30,000	24,268	54,268				270,000	164,250	434,250	310,000	199,850	509,850	2,055,000	534,300	2,589,300
2019	40,000	264,006	304,006	32,000	22,761	54,761				285,000	151,763	436,763	325,000	188,700	513,700	2,160,000	444,600	2,604,600
2020	1,665,000	232,027	1,797,027	34,000	21,132	55,132				300,000	138,600	438,600	335,000	175,500	510,500	1,100,000	374,000	1,474,000
2021	2,220,000	156,611	2,376,611	35,000	19,412	54,412				310,000	124,875	434,875	350,000	161,800	511,800	1,100,000	330,000	1,430,000
2022	1,715,000	78,206	1,793,206	37,000	17,608	54,608				325,000	110,588	435,588	365,000	147,500	512,500	1,100,000	286,000	1,386,000
2023	1,105,000	22,017	1,127,017	39,000	15,695	54,695				340,000	95,625	435,625	380,000	132,600	512,600	1,100,000	242,000	1,342,000
2024				41,000	13,661	54,661				355,000	79,988	434,988	395,000	117,100	512,100	1,100,000	198,000	1,298,000
2025				43,000	11,504	54,504				375,000	63,563	438,563	410,000	101,000	511,000	1,100,000	154,000	1,254,000
2026				46,000	9,196	55,196				390,000	46,350	436,350	430,000	84,200	514,200	1,100,000	110,000	1,210,000
2027				48,000	6,747	54,747				410,000	28,350	438,350	445,000	66,700	511,700	1,100,000	66,000	1,166,000
2028				51,000	4,156	55,156				425,000	9,563	434,563	465,000	48,500	513,500	1,100,000	22,000	1,122,000
2029				53,000	1,407	54,407							480,000	29,600	509,600			
2030													500,000	10,000	510,000			
Total	6,900,000	2,913,434	9,813,434	639,000	370,834	1,009,834	5,960,000	531,760	6,491,760	5,385,000	2,470,613	7,855,613	6,795,000	3,083,617	9,878,617	18,425,000	7,526,733	25,951,733

Fiscal Year	Total for All Series		
	Principal	Interest	Total
2011	6,005,000	3,758,351	9,763,351
2012	5,934,000	3,693,504	9,627,504
2013	6,088,000	3,453,805	9,541,805
2014	6,555,000	3,193,424	9,748,424
2015	6,751,000	2,921,576	9,672,576
2016	6,873,000	2,628,785	9,501,785
2017	7,264,000	2,320,896	9,584,896
2018	7,585,000	1,999,783	9,584,783
2019	7,967,000	1,644,816	9,611,816
2020	6,374,000	1,316,980	7,690,980
2021	5,146,000	1,067,101	6,213,101
2022	4,734,000	859,165	5,593,165
2023	3,900,000	676,974	4,576,974
2024	2,947,000	531,839	3,478,839
2025	2,968,000	405,254	3,393,254
2026	3,076,000	275,415	3,351,415
2027	2,003,000	167,797	2,170,797
2028	2,041,000	84,218	

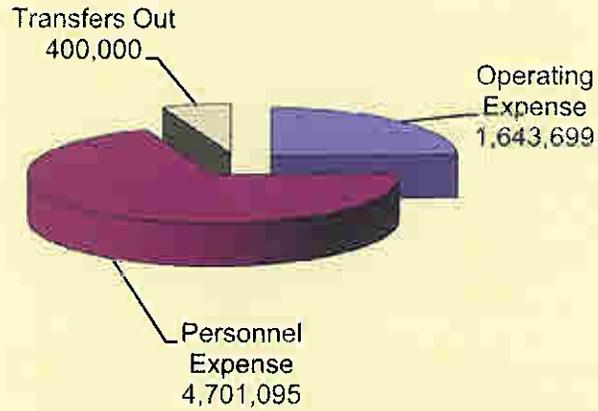
General Fund Expenditures by Function



General Fund Expenditures by Category



Road & Bridge Fund Expenditure By Category



Water Utility Fund Expenditure By Category

