

Webb County, Texas
Required Supplementary Information
September 30, 2002

Required Supplemental Information - Pension Schedules
SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability (AAL)	(b-a) Unfunded AAL (UALL)	(a/b) Funded Ratio	(c) Annual Covered Payroll (1)	((b-a)/c) UAAL as a Percentage of Covered Payroll
1995	25,121,661	26,552,751	1,431,090	94.61%	17,267,309	8.29%
1996	27,966,045	29,918,538	1,952,493	93.47%	18,652,953	10.47%
1997 (2)	31,007,225	33,464,090	2,456,865	92.66%	23,000,529	10.68%
1998	34,576,893	37,695,179	3,118,286	91.73%	25,267,205	12.34%
1999	38,980,680	42,449,840	3,469,160	91.83%	27,560,693	12.59%
2000	43,995,130	47,403,979	3,408,849	92.80%	29,705,993	11.48%
2001	48,742,504	51,635,156	2,892,652	94.40%	31,662,450	9.14%

(1) The annual covered payroll is based on the employee contributions received by TCDRS for the year ending with the valuation date.

(2) Revised economic and demographic assumptions due to an experience review were first reflected in this valuation.

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
1995	937,548	100%	- 0 -
1996	1,177,795	100%	- 0 -
1997	1,311,881	100%	- 0 -
1998	1,559,893	100%	- 0 -
1999	1,770,801	100%	- 0 -
2000	1,861,316	100%	- 0 -
2001	2,061,148	100%	- 0 -

The accompanying notes are an integral part of these financial statements.

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Required Supplementary Information
September 30, 2002

TREND INFORMATION

Actuarial Valuation Date	12/31/1995	12/31/1996	12/31/1997	12/31/1998	12/31/1999
Actuarial Cost Method	entry age	entry age	entry age	entry age	entry age
Amortization Method	level percentage of payroll, closed	level percentage of payroll, closed	level percentage of payroll, opened	level percentage of payroll, opened	level percentage of payroll, opened
Amortization Period in Years	23.0	25.0	20.0	20.0	20.0
Asset Valuation Method	amortized cost for bonds: no equities	amortized cost for bonds: no equities	long-term appreciation with adjustment	long-term appreciation with adjustment	long-term appreciation with adjustment
Actuarial Assumptions:					
Investment Return (1)	8.00%	8.00%	8.00%	8.00%	8.00%
Projected Salary Increases (1)	6.2%	6.2%	5.9%	5.9%	5.9%
Inflation	4.5%	4.5%	4.0%	4.0%	4.0%
Cost-Of-Living Adjustments	0.0%	0.0%	0.0%	0.0%	0.0%
(1) Includes inflation at the stated rate					

Actuarial Valuation Date	12/31/2000	12/31/2001
Actuarial Cost Method	entry age	entry age
Amortization Method	level percentage of payroll, opened	level percentage of payroll, opened
Amortization Period in Years	20.0	20.0
Asset Valuation Method	long-term appreciation with adjustment	long-term appreciation with adjustment
Actuarial Assumptions:		
Investment Return (1)	8.00%	8.00%
Projected Salary Increases (1)	5.9%	5.5%
Inflation	4.0%	3.5%
Cost-Of-Living Adjustments	0.0%	0.0%
(1) Includes inflation at the stated rate		

The accompanying notes are an integral part of these financial statements.

NON-MAJOR GOVERNMENTAL FUNDS
Special Revenue Funds

WEBB COUNTY CLERK ARCHIVE FUND

These revenues are in compliance to state law to providing a copy in a format other than paper of a record maintained by County Clerk.

WEBB COUNTY HOTEL/MOTEL OCCUPANCY TAX FUND

This fund accounts for revenues received from the levy of hotel/motel occupancy taxes. The revenues have been designated for recreational and tourist promotional activities.

WEBB COUNTY RECORDS MANAGEMENT AND PRESERVATION

These revenues are collected by Webb County in compliance with state law to cover records management & preservation cost for Webb County.

WEBB COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION

These revenues are collected by Webb County in compliance with state law to cover records management & preservation cost for the Webb County Clerk.

ROAD AND BRIDGE FUND

The Road and Bridge Fund is a constitutional fund established to account for resources restricted for constructing and maintaining roads and bridges. The County is divided into four precincts. A consolidated budget is provided for all precincts and is administered by the Road and Bridge Superintendent.

OFFICE OF THE ATTORNEY GENERAL CONTRACT #00-03847.A2

Revenues are from The Office of The Attorney General. The purpose of this agreement is to provide the Webb County Child Support registry with mechanism for supporting and improving the IV-D child support case services provided by the County.

STATE COMPTROLLER'S OFFICE - LAW ENFORCEMENT

These revenues are from the State Comptroller's Office. This grant provides for continued training and education for Webb County law enforcement officers.

WEBB COUNTY TAX ASSESSOR VEHICLE INVENTORY TAX

These revenues are earned by the department in compliance with state law to defray the cost of vehicle inventory operations.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

JUSTICE COURT TECHNOLOGY FUND

These revenues are earned by the County Justice of the Peace departments in compliance with state law to purchase technological enhancements for Justice of the Peace Courts.

ELECTION CONTRACT SERVICE FUND

These revenues are earned by the election department from contracting with governmental entities to administer their elections.

COMMUNITY JUSTICE ASSISTANCE DIVISION - COMMUNITY CORRECTIONS

These revenues are from the State of Texas Community Justice Assistance Division and from payments by program participants. A Pre-sentence Investigation Unit will provide the courts with in-depth information, alternative sanctions and supervision plans based on Defendants needs/risks factor.

COMMUNITY JUSTICE ASSISTANCE DIVISION - DAY REPORTING CENTER

Revenues are from the State of Texas Community Justice Assistance Division. The fund provides an outlet for community service and continued education.

COMMUNITY JUSTICE ASSISTANCE DIVISION - RESIDENTIAL TREATMENT CENTER

These revenues are from the State of Texas Community Justice Assistance Division and from payments by program participants. The center serves as an alternative to incarceration in the Institutional Division of the Texas Department of Criminal Justice.

COMMUNITY JUSTICE ASSISTANCE DIVISION - BASIC SUPERVISION PROGRAM

These revenues are from the State of Texas Community Justice Assistance Division and from Adult Probation fees collected. Adult Probation Fund rehabilitates offenders and takes action against probationers who are unable to follow court imposed probation rules.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

COMMUNITY JUSTICE ASSISTANCE DIVISION - TREATMENT INCARCERATION PROGRAM

These revenues are from the State of Texas Community Justice Assistance Division. The Treatment Incarceration Program contracts for outpatient, inpatient, and detoxification services for offenders currently on community supervision with an alcohol/drug related illness.

WEBB COUNTY CRT RESIDENTIAL TREATMENT CENTER

The revenues represent basic rent payment from the Webb County Restitution/Court Residential Treatment Center and provide for the payments of principal and interest for Certificates of Participation, Series 1997.

COMMUNITY JUSTICE ASSISTANCE DIVISION - MENTALLY IMPAIRED CASELOAD

These revenues are from the State of Texas Community Justice Assistance Division. Funds are used to pay the salary of the Community Supervision Officer working with a specialized caseload of mental health offenders.

CRIMINAL JUSTICE DIVISION-PURCHASE OF JUVENILE JUSTICE ALTERNATIVES

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. Funds are provided to purchase services for juvenile rehabilitation.

U.S. DEPARTMENT OF JUSTICE - ARRESTEE DRUG ABUSE MONITORING PROGRAM

Revenues are passed through the Texas A&M International University. These funds are used to assist test sites that oversee data collection of amphetamines and drug specimens.

VERTEX TARGETED OPPORTUNITIES

Revenues are from Texas Juvenile Probation Commission. Vertex Targeted Opportunities, Inc., a business unit of Unificare, LTD., provides professional assistance to explore opportunities for new Federal Financial Participation (FFP), to review prospects for expansion of existing FFP, and to secure additional FFP as may be appropriated for the board.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

TEXAS JUVENILE PROBATION COMMISSION - BORDER PROJECT

Revenues are from the Texas Juvenile Probation Commission to provide juvenile supervision program.

TEXAS JUVENILE PROBATION COMMISSION - COMMUNITY CORRECTIONS

Revenues are from the Texas Juvenile Probation Commission to provide Community Based Juvenile Probation and Detention Services to ensure public safety and assist juvenile offenders in becoming productive and reasonable adults.

TEXAS JUVENILE PROBATION COMMISSION - STATE AID

Revenues are from the Texas Juvenile Probation Commission State Aid Program. The Texas Juvenile Probation provides probation services, vocational training and work programs for juveniles.

TEXAS JUVENILE PROBATION COMMISSION-JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM

Revenues are from the Texas Education Agency which are to be used to implement provisions of Chapter 37 of the Texas Education Code which requires juvenile justice alternative education programs be established to service local area school districts.

CRIMINAL JUSTICE DIVISION - JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRANT

Revenues are from the Office of the Governor. These funds assist early prevention And early intervention projects to address conditions that contribute to delinquent behavior.

COMMUNITY JUSTICE DIVISION – SCHOOL BASED ANTI-TRUANCY BOOTCAMP FUND

Revenues are from the Office of the Governor. These funds are awarded to provide eight full time drill instructors to operate bootcamps at area middle schools targeting truants.

CRIMINAL JUSTICE DIVISION - STDC JUVENILE ACCOUNTABILITY INCENTIVE BLOCK

Revenues are passed through South Texas Development Council. These funds were appropriated for training and education regarding delinquent behavior.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

TEXAS JUVENILE PROBATION COMMISSION - JUVENILE OFFICERS' SALARY SUPPLEMENT

Revenues are from the Texas Juvenile Probation Commission. These funds are used as supplement pay for Detention Officers, Probation Officers and Drill Officers.

WEBB COUNTY CONSTABLE PRECINCT 1 FEDERAL FORFEITURE

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific spending restrictions according to federal guidelines.

WEBB COUNTY DISTRICT ATTORNEY STATE FORFEITURE

These funds account for certain revenues that are used for investigation of crime purposes.

WEBB COUNTY SHERIFF STATE FORFEITURE

These funds account for certain revenues that are used for investigation of crime purposes.

WEBB COUNTY DISTRICT ATTORNEY FEDERAL FORFEITURE

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific spending restrictions according to federal guidelines.

WEBB COUNTY SHERIFF FEDERAL FORFEITURE

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific restrictions according to federal guidelines.

WEBB COUNTY CONSTABLE PRECINCT 4 FEDERAL FORFEITURE

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific spending restrictions according to federal equitable sharing guidelines.

STATE COMPTROLLER'S OFFICE - 49TH DISTRICT COURT

Revenues are from the State Comptroller's Office. This grant is used to supplement payroll and operating expenditures for administration of justice.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

DRUG IMPACT COURT RESERVE

Revenues are from fines levied by the Drug Impact Court. This fund is to build a reserve for future Drug Impact Court expenditures.

CHILDREN'S JUSTICE ACT CLUSTER COURT

Revenues are for the implementation of the cluster court, which covers a four county area, Duval, Jim Hogg, Webb and Zapata.

CRIMINAL JUSTICE DIVISION - CITY OF LAREDO AUTO THEFT TASK FORCE

Revenues are from the Office of the Governor, Criminal Justice Division through a grant awarded to the City of Laredo. The Task Force will detect, investigate and apprehend individuals involved in auto theft in the area.

CRIMINAL JUSTICE DIVISION- DISTRICT ATTORNEY'S INITIATIVE AGAINST DOMESTIC VIOLENCE

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are used to support programs assisting victims with services necessary to speed their recovery from a criminal act and aid them in the criminal justice process.

CRIMINAL JUSTICE DIVISION - DISTRICT ATTORNEY'S DOMESTIC VIOLENCE-COUNSELORS

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are to be used to employ two domestic violence counselors.

DRUG ENFORCEMENT AGENCY - NARCOTICS TASK FORCE

Revenues are from the Office of the National Drug Control Policy. These funds are used to implement the High Intensity Drug Trafficking Area (HIDTA) Program. This program enhances and coordinates America's drug-control efforts among Local, State and Federal law enforcement agencies in order to eliminate or reduce drug trafficking and its harmful consequences in critical regions of the United States.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

CRIMINAL JUSTICE DIVISION - WOMEN'S LEGAL ADVOCATE (PROSECUTOR)

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds provide legal representation to female victims of domestic violence in criminal and civil cases.

CRIMINAL JUSTICE DIVISION - WOMEN'S LEGAL ADVOCATE

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are used to employ one court advocate to assist female victims by processing applications for protective orders, preparing motions for the prosecutors in criminal cases.

CRIMINAL JUSTICE DIVISION - CITY OF LAREDO FINANCIAL TASK FORCE

Revenues are from the Office of the National Drug Control Policy, Criminal Justice Division through a grant awarded to the City of Laredo. This grant funds a multi-agency, multi-jurisdictional Financial Task Force that combines the efforts of federal, state and local law enforcement.

CRIMINAL JUSTICE DIVISION - POLICE ACTIVITY LEAGUE (PAL)

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are used to implement a program to deter juvenile crime.

CRIMINAL JUSTICE DIVISION - CITY OF LAREDO MULTI-AGENCY NARCOTICS TASK FORCE

Revenues are from the Office of the National Drug Control Policy, Criminal Justice Division through a grant awarded to the City of Laredo. The Task Force is dedicated to combating the buying, selling, smuggling, and distributing of drugs.

CRIMINAL JUSTICE DIVISION - MEDIATION PROGRAM

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are used to support a program against domestic violence.

U.S. DEPARTMENT OF JUSTICE – BULLET PROOF VEST PARTNERSHIP GRANT

Revenues are from the U.S. Department of Justice Office of Justice Programs. These funds are used to purchase bulletproof vest.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

STATE COMPTROLLER'S OFFICE SENATE BILL 55

These revenues are to be used for enforcement and compliance activities of tobacco sales as suggested by the comptroller.

U.S. TREASURY DEPT. BUREAU OF A.T.F. GANG RESISTANCE & EDUCATION AND TRAINING (G.R.E.A.T.) PROGRAM.

Revenues are from the U.S. Alcohol, Tobacco & Firearms Agency. This grant uses the skill of ATF, State, and Local Law Enforcement Personnel to develop a program to educate youths about the dangers associated with joining street gangs.

U.S. DEPARTMENT OF JUSTICE – C.O.P.S IN SCHOOL PROGRAM

Revenues are from the U. S. Department of Justice Office of Community Oriented Policing Services. Funds are use to employ six additional School Resource Officers.

U.S. DEPARTMENT OF JUSTICE - LOCAL LAW ENFORCEMENT BLOCK GRANT

Revenues are from the U.S. Department of Justice Office of Justice Programs. These funds are used to purchase law enforcement equipment.

U.S. DEPARTMENT OF JUSTICE - LOCAL LAW ENFORCEMENT BLOCK GRANT

Revenues are from the U.S. Department of Justice Office of Justice Programs. These funds are to be used to purchase law enforcement equipment.

U.S. DEPARTMENT OF JUSTICE - LOCAL LAW ENFORCEMENT BLOCK GRANT

Revenues are from the U.S. Department of Justice Office of Justice Programs. These funds are to be used to purchase law enforcement equipment.

U.S. DEPARTMENT OF JUSTICE -C.O.P.S. UNIVERSAL HIRING

Revenues are from the U.S. Department of Justice Office of Community Oriented Policing Services. Funds are used for five new full-time officers and five part-time officers.

COURTHOUSE SECURITY FEES FUND

These revenues are collected by Webb County in compliance with state law to cover security costs.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

GRAFFITI ERADICATION FUND

This fund is used to account for fees assessed and collected by the County's five justices of the peace for the purpose of cleaning graffiti. Expenditures are authorized by the County's Commissioners' Court.

DISTRICT ATTORNEY HOT CHECK FEE FUND

This fund is administered by the District Attorney's office. Service charges for collections of insufficient fund checks are recorded here.

LAREDO-WEBB COUNTY CHILD WELFARE UNIT

The Laredo-Webb County Child Welfare Unit (Unit) was created under the State of Texas statutes, Texas Department of Human Services and Webb County, Texas. The parties agreed to enter into a county-wide, jointly financed, state administered, regionally operated child protection programs to meet the needs of abused and/or neglected children and children with special needs, including, but not limited to, adoption. The Unit is a blended component unit of Webb County, Texas.

WELFARE EMERGENCY FOOD AND SHELTER PROGRAM

Revenues are provided from the U.S. Federal Emergency Management Agency. These funds are used to provide rural area participants with assistance in paying utilities.

TEXAS WORKFORCE COMMISSION - CONTRACT #T98JR21001

Revenues are from the Texas Workforce Commission. This program will provide services to 150 choices participants in the Webb County Area. Choices services provide work-related activities and support to assist eligible participants to prepare for and retain employment and avoid becoming or remaining dependent on public assistance.

**U.S. DEPARTMENT OF LABOR EMPLOYMENT AND TRAINING
ADMINISTRATION - WELFARE TO WORK PROGRAM**

Revenues are provided from the U.S. Department of Labor to assist approximately 151 qualified individuals by providing training support and job retention services and other job acquisition and retention services.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

TEXAS WATER DEVELOPMENT BOARD - COLONIA ASSISTANCE AND MANAGEMENT SYSTEM

Revenues are from the Texas Water Development Board. Funds are to be used to hire a Colonia Project Coordinator to implement Webb County's CAMSP implementation plan.

TEXAS PARKS & WILDLIFE COMMUNITY OUTDOOR OUTREACH PROGRAM

Revenues are from the State of Texas Department of Parks and Wildlife and are designated to increase the availability of public recreation and resources to people who meet the project's guidelines.

WEBB COUNTY SELF HELP CENTER PROGRAM – TCDP CONTRACT #718003

Revenues are from Texas Department of Housing and Community Affairs. This program will provide housing and community development services and infrastructure improvements to colonias. Additionally, outreach and educational services will be provided to colonia residents.

WEBB COUNTY HUD COLONIA INITIATIVES PROGRAM #B-98-RH-TX-0003

Revenues are from U.S. Department of Housing and Urban Development. This program addresses housing needs by providing housing activities that benefit low to moderate income families in the form of room additions or housing rehabilitations.

WEBB COUNTY HUD NEIGHBORHOOD INITIATIVES PROGRAM #B-00-NI-TX-WC-0002

Revenues are from U.S. Department of Housing and Urban Development. This program addresses housing needs by providing housing activities that benefit low to moderate income families in the form of housing rehabilitations and indoor plumbing improvements.

WEBB COUNTY SELF HELP CENTER PROGRAM – TCDP CONTRACT #721003

Revenues are from Texas Department of Housing and Community Affairs. This program will provide housing and community development services and infrastructure improvements to colonias. Additionally, outreach and educational services will be provided to colonia residents.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

WEBB COUNTY SHERIFF JAIL MATCH/PATCH PROGRAM (Mamas and their children/Papas and their Children)

The purpose of the Program is to maintain and strengthen the parent child relationship during the incarceration of the parent.

WEBB COUNTY SHERIFF INMATE COMMISSARY SALES COMMISSION

This fund records revenues from commissions from gross commissary sales and expenditures are designated for the benefit of Webb County inmates.

TEXAS DEPARTMENT OF HEALTH – CONTRACT #74291-937A-2000

Revenues are from the Texas Department of Health. Funds are to be used to assist Webb County in the enhancement and delivery of patient care in the EMS and trauma care system.

CITY OF LAREDO HOMELESS PREVENTION FUND

Revenues are from the City of Laredo, Texas. This program is used to assist individuals and/or families on the verge of becoming homeless, they are assisted with utility, rent, and/or mortgage payments.

CHILD AND ADULT CARE FOOD PROGRAM

These revenues are provided by the Department of Human Services. This program provides nutritional meals to students participating in the Head Start Program.

COMPREHENSIVE ASSISTANCE ENERGY PROGRAM

Revenues are from the Texas Department of Housing and Community Affairs. These funds are to be used for energy assistance of Webb County residents.

WEATHERIZATION ASSISTANCE FOR LOW INCOME PERSONS

Revenues are from the Texas Department of Housing and Community Affairs. These funds are used to weatherize homes for low-income families, the elderly, and handicapped persons.

CP&L HOMESAVERS PROGRAM

Revenues are from the Texas Department of Housing and Community Affairs. These funds are used to weatherize homes for low-income families, the elderly, and handicapped persons.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

SYSTEM BENEFIT FUNDS PROGRAM

Revenues are from the Texas Department of Housing and Community Affairs. These funds are used to weatherize home for low-income families, the elderly, and handicapped persons.

COMMUNITY SERVICE BLOCK GRANT

Revenues are from the Texas Department of Housing and Community Affairs. These funds are used to provide a range of services to address the needs of low income individuals to ameliorate the causes and conditions of poverty.

MEALS ON WHEELS

Revenues are from the U.S. Department of Health and Human Services and the City of Laredo, Texas. These funds are used to help alleviate and prevent malnutrition by providing home delivery of nutritious meals.

ELDERLY NUTRITION PROGRAM

Revenues are from the City of Laredo, Texas. These funds are used to provide meals and other nutrition services to older people with the greatest economic or social need.

PUBLIC TRANSPORTATION FOR NON-UBRANIZED AREAS

Revenues are from the U.S. Department of Transportation. This program is used to enhance the access of persons living in rural areas to health care, public services, education and employment.

PAYROLL CLEARING

The Webb County Payroll Fund accounts for payroll transactions for Webb County.

NON-MAJOR GOVERNMENTAL FUNDS
Capital Projects Funds

911 ADDRESSING PROGRAM

The county will identify all roads, streets, and addresses in non-incorporated areas of Webb County for purposes of utilizing the 911 system. Funds are being generated through certificates of obligation series 1994.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Capital Projects Funds - Continued

COMPUTERIZATION MASTER PLAN

All county departments are to be networked together in a single computer system. All software and hardware are to be procured through this project. Funds are being generated through certificates of obligation series 1994.

WEBB COUNTY ADMINISTRATION BUILDING

This fund will provide for the acquisition of land and for building improvements at 1100 Matamoros. Funds are being generated through Certificates of Obligation Series 1996.

TEXAS WATER DEVELOPMENT BOARD & U.S. EPA - LARGA VISTA WASTEWATER IMPROVEMENTS

Revenues are from the Texas Water Development Board. Funds are to be used for the design and construction of wastewater improvements to provide service to the Larga Vista subdivision.

CAPITAL OUTLAY SERIES 1999

This fund is used to account for the fleet, capital improvements, major equipment to the General Fund and Road & Bridge Fund departments. Funds are being generated through Certificates of Obligation, Series 1999.

LAW ENFORCEMENT PROJECT

This fund accounts for the acquisition and renovation of the Law Enforcement Administrator Building. Funds are generated through previous bond issues and through Certificates of Obligation Series 2000.

INTERNATIONAL BRIDGE CAPITAL PROJECT

This fund accounts for capital outlay. Funds are being generated through Certificates of Obligation.

DETENTION CENTER INFRASTRUCTURE

These revenues are from the sale of Webb County Correctional Center Public Facility to Corrections Corporation of America (CCA). Funds are to be used for the installation of an 8" water line that will serve the Utilities Department Regional Waste Water Treatment Plant and the CCA and for the installation of a caliche road from Hwy 83 to the eastern end of the CCA.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Capital Projects Funds - Continued

TEXAS PARKS AND WILDLIFE - RIO BRAVO COMMUNITY CENTER EXPANSION PROJECT

These funds will be used to expand the Rio Bravo Community Center by 1,156 sq. ft. for recreational purposes.

STATE ENERGY CONSERVATION OFFICE TEXAS TRANSPORTATION INSTITUTE - THE COLONIAS PROJECT.

Revenues are from the Texas Transportation Institute. These funds are used to purchase three 15 passenger vans to support the activities of the Community Resource Centers established by Texas A&M for residents in the colonias neighborhood in El Cenizo, Rio Bravo, and the Quad Cities areas.

UNITED STATE DEPARTMENT OF AGRICULTURE - RURAL UTILITIES SERVICE PROJECT #3080-02

Revenues are from the United State Department of Agriculture - Rural Utilities Service and local grant matching. Funds are to be used to construct a new plant and a collection line for Colonia Rio Bravo.

TEXAS WATER DEVELOPMENT BOARD - RIO BRAVO - EL CENIZO WATER AND WASTEWATER PROJECT CONTRACT G0-11900

Revenues are from the Texas Water Development Board for the Rio Bravo - El Cenizo Water and Waste Water Project.

TEXAS WATER DEVELOPMENT BOARD - RIO BRAVO - EL CENIZO WATER AND WASTEWATER PROJECT CONTRACT G0-11800

Revenues are from the Texas Water Development Board for the Rio Bravo - El Cenizo Water and Waste Water Project.

TEXAS DEPARTMENT OF HOUSING & COMMUNITY AFFAIRS - CONTRACT 720889

Revenues are provided by the Texas Department of Housing and Community Affairs. These funds are to provide water improvements to Colonias Los Corralitos, a community center for Bruni, Texas and solid waste disposal facilities/equipment for the unincorporated areas of Webb County.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Capital Projects Funds - Continued

TEXAS DEPARTMENT OF HOUSING & COMMUNITY AFFAIRS - CONTRACT
720155

Revenues are provided by the Texas Department of Housing and Community Affairs. These funds are to provide sewer improvements to Colonia Tanquesitos I.

TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS-CONTRACT
NUMBER 721105

Revenues are provided by the Texas Department of Housing and Community Affairs. Funds are to be used to acquire all utility easements and rights-of-way in seven colonias. (Los Minerales, Los Minerales Annex, Antonio Santos, Penitas West, Pueblo Nuevo, Laredo Ranchettes, and Ranchitos 359 East), all of which are designated to receive first time public water and sewer service in the near future.

TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS-CONTRACT
NUMBER 721859

Revenues are provided by the Texas Department of Housing and Community Affairs. Funds are to be used for water improvements for the city of Oilton, to construct a community center at Colonia Rancho Penitas West, and expansion of the existing Mirando Community Center.

COUNTY MORGUE

This fund will provide for the acquisition of land and construction of a new Webb County morgue.

VILLA ANTIGUA CULTURAL CENTER

This fund will be used to preserve and enhance Laredo Webb County's historical heritage and promote tourism and downtown development through the creation of a Cultural Center.

PARK DEVELOPMENT SERIES 2001

This fund is to initiate the development, expansion, and / or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Capital Projects Funds - Continued

CONSTRUCTION IN PROGRESS

With the phenomenal growth of Webb County, especially in the southern part where the growth has more than doubled, it is essential to add, rehabilitate, or construct new Justice of the Peace and other related Law Enforcement Office space to keep up with the growing demand.

UPGRADE OR REPLACE AS400 COMPUTER SYSTEM

This fund is to update the computer system that was purchased in 1995. Webb County currently has an IBM AS/400-64 bit processor. We are experiencing degradation and respond time due to the high increase of documents that are being imaged such as mug shots and land records. In preparation of future projects, it is imperative that we upgrade or replace the IBM AS/400 128-bit processor which will give us the necessary resources to accommodate these demands.

ROAD & HIGHWAY ACQUISITION

This funding will be to pay for the surveying and the legal work involved in acquiring the right-of-way. In order to proceed with the projects to provide water and sewer, the county must acquire the adequate right-of-way from approximately 1,200 parcels of land for the installation of water and sewer and the construction of county roads.

CAPITAL OUTLAY SERIES 2001

This fund is to purchase vehicles, road and bridge heavy equipment as well as computers and related accessories. This will assist Webb County in keeping pace with the growth factor but still ranks among the highest in America.

MANAGEMENT RECORDS STORAGE WAREHOUSE

This fund is to increase the current storage capacity by approximately 10,000 square feet and for the installation of a heating and cooling system to the assisting warehouse. This will allow Webb County to meet all require state mandates for storage and disposal of records.

R.O.W. REQUISITION HIGHWAY 59/359

This fund is to acquire the adequate right-of-way from approximately 550 parcels of land and to be able to proceed with the project in providing water and wastewater lines in the construction of county roads to Colonias.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Capital Projects Funds - Continued

JUSTICE CENTER, FIRE PROTECTION, SYSTEM AND MOISTURE SENSING DEVICES

This fund is to install a new fire protection system, as well as the installation of moisture censoring devices with the capability of operating water valves and sending emergency calls to designated individuals.

JUSTICE OF THE PEACE AND THE CONSTABLE SOUTH LAREDO

This fund is to add, rehabilitate, or construct a new Justice of the Peace and other related law enforcement office spaces due to the phenomenal growth in the southern part of Webb County.

PENITAS WEST COMMUNITY CENTER

This fund is for the construction of a community center to be used for educational and recreational purposes as well as serving other needs of the people that live in the colonias, particularly the senior citizens. The building will have a total usable space of 3,570 square feet.

QUAD CITY COMMUNITY CENTER MIRANDO

This fund is for the construction of a community center to be used for educational and recreational purposes as well as serving other needs for the people that live in the colonias, particularly the senior citizens. The building will have a total of usable space of 2,100 square feet.

BRUNI COMMUNITY CENTER

This fund is for the construction of a community center to be used for educational and recreational purposes as well as serving other needs for the people that live in the colonias, particularly the senior citizens. The building will have a total of usable space of 3,290 square feet.

EL CENIZO AND RIO BRAVO COMMUNITY CENTERS

This fund is for the expansion of the community centers that are used for educational and recreational purposes as well as serving other needs for the people that live in the colonias, particularly the senior citizens. The expansion to the building will be approximately 3,000 square feet.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Capital Projects Funds - Continued

CUATRO VIENTOS ROAD

The funds for this project will be used for additional environmental and design work. This project will extend the existing Inner Loop from Hwy 359 Mangana Hein Road to the propose Hwy 83 in South Laredo and to the proposed International Bridge No. 5. This will allow the vast amount of traffic from the South to circumvent the interior of the City of Laredo, decreasing traffic congestion.

PARK DEVELOPMENT SERIES 02

This fund is to initiate the development, expansion and/or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

CAPTIAL OUTLAY SERIES 2002

This fund is for the purchase of vehicles, road and bridge heavy equipment as well as computers and related accessories. Capital outlay funds will assist Webb County in keeping pace with the growth factor that still ranks among the highest in the Country

Debt Service Fund

WEBB COUNTY, TEXAS DEBT SERVICE

This fund is used to account for the payment of principal and interest on general long-term debt. Financing is provided by ad valorem taxes and County's water utility enterprise fund.

NON-MAJOR GOVERNMENTAL FUNDS
Fiduciary Funds

TRUST FUNDS

The Available School Fund accounts for revenues earned by the Permanent School nonexpendable trust fund. Revenues are distributed annually to independent school districts in the County.

NON-MAJOR GOVERNMENTAL FUNDS
Fiduciary Funds – Continued

TRUST FUNDS

The Permanent School Fund Accounts for the monies held for the benefit of various independent school districts in the County. The principal is held intact with all interest and other revenues transferred to the Available School Fund for distribution to the respective school districts in Webb County.

AGENCY FUNDS

The District Clerk Fund and the County Clerk Fund account for monies held in trust for these elected officials.

The Deferred Compensation Fund accounts for contributions made by County employees towards the PEBSCO Deferred Compensation Funds.

The District Attorney Hot Check Processing Fund accounts for monies collected on behalf of various payees.

The District Attorney's Pool Forfeiture Fund accounts for all of Webb County's forfeitures and are subsequently awarded to other governmental units for law enforcement activities.

The County Sheriff Inmate Trust Fund accounts for inmates' monies.

The Cash Bond Funds account for monies for individuals released on cash bonds.

The Tax Assessor-Collector Fund accounts for collection and payment of monies for other taxing entities within the County.

Internal Service Funds

WEBB COUNTY EMPLOYEES' HEALTH BENEFITS

An internal service fund used to account for Webb County Employee medical and dental premiums and payments.

WORKER'S COMPENSATION RESERVE FUND

An internal service fund used to account for Webb County's self insurance of workmen's' compensation premiums and payments.