CAMERON COUNTY, TEXAS
COMMISSIONERS' COURT APPROVED BUDGET

FISCAL YEAR 2012-2013

CAMERON COUNTY, TEXAS
1100 E. MONROE ST.
BROWNSVILLE, TX 78520

October 1, 2012

Hon. Carlos H. Cascos, County Judge
Hon. Sofia Benavidez, Commissioner Pct. 1
Hon. Ernie L. Hernadez Commissioner Pct. 2
Hon. David A. Garza, Commissioner Pct. 3
Hon. Dan Sanchez, Commissioner Pct. 4

Dear Members of the Commissioners Court:

The budgets contained within this document represent the results of the budget development process, the Commissioners' Court review and direction, and required County obligations. The budget represents a starting point from which the County can proceed to operate according to the laws and statutes governing their activities and reflects the growth and implementation of those programs deemed priorities by this government. The following approved budgets were voted upon by Commissioners on September 14, 2012:

	2013 Proposed Budget	**2013 Approved Budget**	**2012 Approved Budget**	**Increase (Decrease)**
General Fund	73,183,250	74,465,533	72,467,628	1,997,905
Road & Brindge Fund	10,559,942	9,863,248	10,505,378	(642,130)
Law Library Fund	175,050	175,650	170,583	5,067
Employee Benefits Fund	8,658,105	8,913,713	8,160,520	753,193
Unlimited Tax Revenue I&S Fund	343,002	343,002	340,009	2,993
Limited Tax Revenue I&S Fund	5,811,898	5,811,898	8,825,333	(3,013,435)
Veterans International Bridge at Los Tomates	5,542,041	7,183,470	6,777,914	405,556
Free Trade Bridge at Los Indios	1,475,990	1,834,874	1,832,152	2,722
Gateway International Toll Bridge	1,954,016	5,969,216	5,827,546	141,670
Colonia Light/Scofflaw Fund	118,280	162,153	120,959	41,194
Parks System Revenue Fund	5,493,662	8,031,533	5,402,500	2,629,033
County Airport Fund	40,877	40,877	33,287	7,590
	113,356,113	122,795,167	120,463,809	2,331,358

Other program and grant budgets will be added during 2012 Fiscal Year. They will be added through the budget amendment process with the benefits and responsibilities discussed at the time of approval. This document is intended to be dynamic in nature, and be changed to address the changing conditions facing the County. However, this document represents the legal appropriations for which all County departments must adhere. We present to you the "CAMERON COUNTY FISCAL YEAR 2012 APPROVED BUDGET."

CAMERON COUNTY, TEXAS

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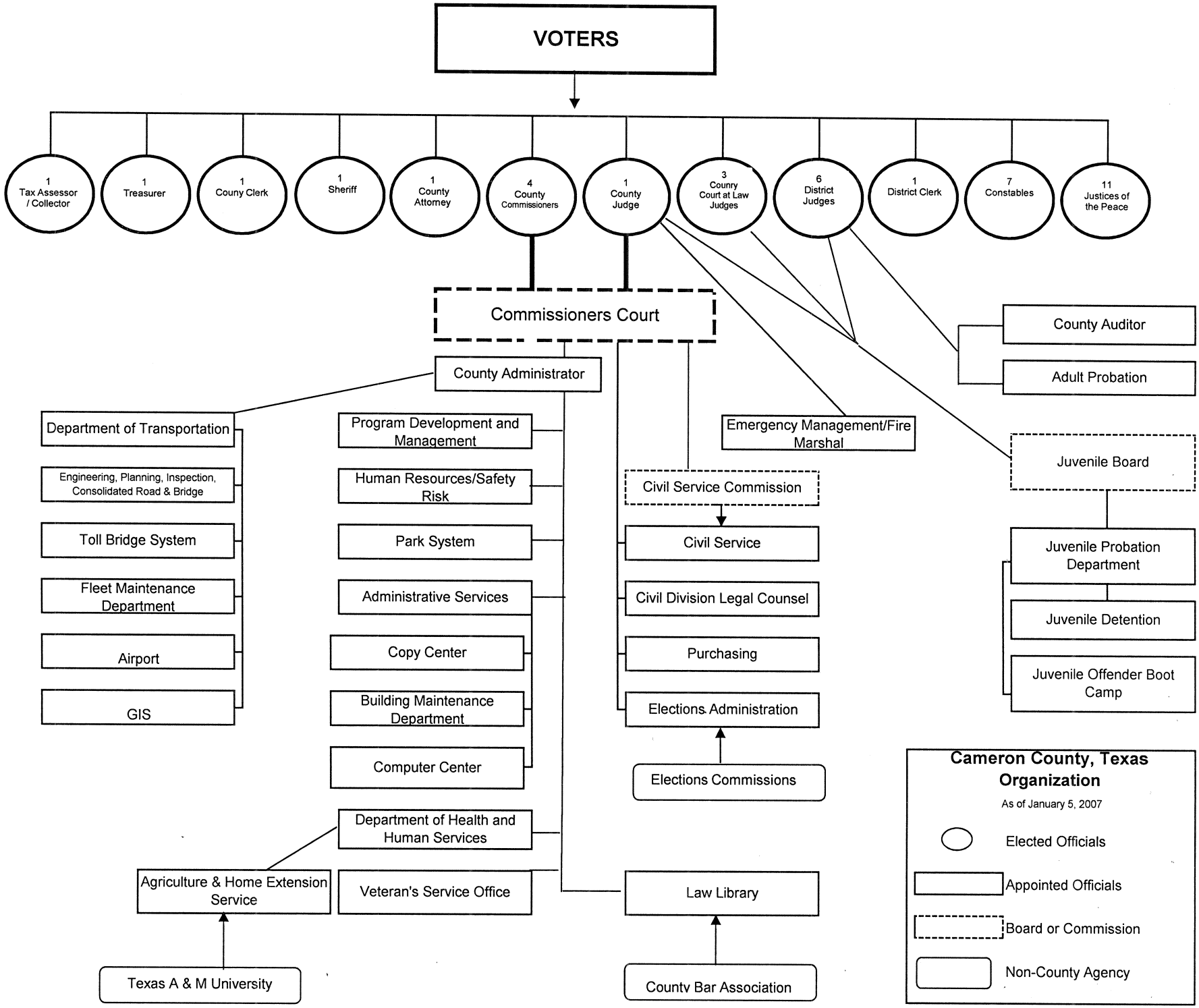
Budget Calendar

FY 2012-2013 BUDGET & TAX CALENDAR

May 2, 2012	Budget Packets sent to departments to begin formal budget preparation
May 30, 2012	Deadline for submittal of final budget requests
May 30- July 27, 2012	Preparation of Departmental Budgets & **(Departmental Budget Workshops dates to be determir**
July 26, 2012	Certified Tax Roll Delivered to County
August 2, 2012	Meeting of Commissioners Court to discuss tax rate(effetive & rollback rates) Certified Appraisal Roll, collection rate, debt taxes, etc., due to the Commissioners Court Discussion regarding Elected Officials maximum compensation for publication
August 5, 2012	Publish Notice of Elected Officials salaries(set 10+ days after notice) Calculation and publication of effective tax rate, rollback rate, etc.., as required
August 6, 2012	72-hour notice for meeting to discuss tax rate (open meeting notice)
August 9, 2012	Meeting to discuss tax rate and record vote and schedule public hearing
August 10, 2012	FILE Proposed BUDGET W/ CCLERK
August 12, 2012	"Notice of Public Hearing on Tax Increase" (1st quarter-page notice) published at least seven days before public hearing.
August 16, 2012	Public Hearing & Setting salaries of Elected Officials (5 days to file grievance from notice)
August 20, 2012	72-hour notice for public hearing on tax increase (open meeting notice)
	Last Day to file grievance regarding Elected Officials Salaries (5 days from notice)
August 23, 2012	**Public Hearing on tax rate**
August 27, 2012	72-hour notice for 2nd public hearing on tax increase (open meeting notice) 72-hour notice for public hearing on budgdet (open meeting notice)
August 26, 2012	Notice of Public hearing on Budget(at least 15 days after filing)
August 27, 2012	Grievance Committee Hearing***
September 6, 2012	**Second Public Hearing on tax rate(announce meeting to adopt) 3-14 days from this date** **Public Hearing on Budget** Final changes to budget Commissioners Court considers Grievance Committee recommendations
September 9, 2012	Notice on Vote on Tax Rate (published before meeting to adopt tax rate) 2nd qtr page notice
September 10, 2012	72-hour notice for vote on tax rate (open meeting notice) 72-hour notice for adoption of budgdet
September 13, 2012	Final Adoption of Budget

ELECTED OFFICIALS

Carlos H. Cascos	County Judge
Sophia C. Benavides	Commissioner, Precinct 1
Ernie L. Hernandez, Jr.	Commissioner, Precinct 2
David A. Garza	Commissioner, Precinct 3
Dan A. Sanchez	Commissioner, Precinct 4
Arturo Nelson	Judge, 138th Judicial District
Benjamin Euresti, Jr.	Judge, 107th Judicial District
Leonel Alejandro	Judge, 357th Judicial District
Janet Leal	Judge, 103rd Judicial District
Migdalia Lopez	Judge, 197th Judicial District
Elia Cornejo-Lopez	Judge, 404th Judicial District
David Sanchez	Judge, 444th Judicial District
Jose Rolando Olvera, Jr.	Judge, 445th Judicial District
Arturo McDonald	Judge, County Court at Law #1
Laura Betancourt	Judge, County Court at Law #2
David Gonzalez	Judge, County Court at Law #3
Benito Ochoa	Justice of the Peace, Precinct 1
Linda Salazar	Justice of the Peace, Precinct 2-1
Kip Hodge Van Johnson(appointed)	Justice of the Peace, Precinct 2-2
Julian Sanchez	Justice of the Peace, Precinct 3-1
David Garza	Justice of the Peace, Precinct 3-2
Manuel Flores	Justice of the Peace, Precinct 4
Sallie Gonzalez	Justice of the Peace, Precinct 5-1
Eloy Cano	Justice of the Peace, Precinct 5-2
Juan Mendoza	Justice of the Peace, Precinct 6
Adam Gonzales	Justice of the Peace, Precinct 7-1
Horacio Zamora	Constable, Precinct 1
Pete Avila	Constable, Precinct 2
Jose Cavazos	Constable, Precinct 3
Robert Lopez	Constable, Precinct 4
Guadalupe Gonzales	Constable, Precinct 5
Merced Burnias	Constable, Precinct 6
Cesar Diaz	Constable, Precinct 7
Armando Villalobos	County Attorney
Joe G. Rivera	County Clerk
Antonio Yzaguirre, Jr.	Tax Assessor-Collector
David Betancourt	County Treasurer
Aurora De La Garza	District Clerk
Omar Lucio	County Sheriff


VOTERS
1 Tax Assessor / Collector
1 Treasurer
1 Couny Clerk
1 Sheriff
1 County Attorney
4 County Commissioners
1 County Judge
3 Counry Court at Law Judges
6 District Judges
1 District Clerk
7 Constables
11 Justices of the Peace
Commissioners Court
County Administrator
County Auditor
Adult Probation
Department of Transportation
Engineering, Planning, Inspection, Consolidated Road & Bridge
Toll Bridge System
Fleet Maintenance Department
Airport
GIS
Program Development and Management
Human Resources/Safety Risk
Park System
Administrative Services
Copy Center
Building Maintenance Department
Computer Center
Department of Health and Human Services
Agriculture & Home Extension Service
Veteran's Service Office
Texas A & M University
Emergency Management/Fire Marshal
Civil Service Commission
Civil Service
Civil Division Legal Counsel
Purchasing
Elections Administration
Elections Commissions
Law Library
Countv Bar Association
Juvenile Board
Juvenile Probation Department
Juvenile Detention
Juvenile Offender Boot Camp
Cameron County, Texas Organization
As of January 5, 2007
Elected Officials
Appointed Officials
Board or Commission
Non-County Agency

Cameron County General Information

ECONOMIC CONDITION AND OUTLOOK

Cameron County, Texas was created in 1848, and is the southernmost county in Texas. The county's population is estimated to be over 406,220 as reported by the 2010 Census count. However, the 2000 U.S. Census reports a population of 335,227, an increase of 17% since 2000. The County is approximately 1,276 square miles, including 371 square miles of rivers, estuaries, lagoons, bays and ocean water. Brownsville, the County seat, has a projected population of 206,752 and is the largest city in the Rio Grande Valley.

Population

	1990	1995	2000	2010
Brownsville	98,962	132,091	150,000	206,752
Brownsville, Harlingen & San Benito	260,120	309,578	335,227	406,220
Rio Grande Valley	701,888	860,343	1,001,187	1,193,098

Source: U.S. Census Bureau, Brownsvill Economic Development Corp. (BEDC),

Climate

The County enjoys a sub-tropical environment with mild, dry winters, and worm, humid summers. The average wind velocity is 14 mph from the southeast. Humidity averages 75.25%. The climate is subtropical, semi-arid, and generally humid. The weather is greatly influenced by the Gulf of Mexico that borders the county to the east. The average daily temperature is 74 degrees, with an average rainfall of 25.5 inches.

Employment

	Cameron County			Texas		
	2009 (1)	2008	2007	2009	2008	2007
Civilian Labor Force	150,786	145,600	145,600	12,103,200	11,785,700	11,538,600
Employment	134,618	134,800	135,800	11,149,300	11,181,800	10,949,900
Unemployment	16,168	10,800	9,800	953,900	603,900	588,700
Unemployment Rate	10.7%	7.4%	6.7%	7.9%	5.1%	5.1%

(1) As of December , 2009

Source: Texas Workforce Commission

"IN-BOND" INDUSTRIALIZED PROGRAM

The two cities, Brownsville, Texas, U.S.A. and H. Matamoros, Tamps., Mexico have established over the past 25 years the "In-Bond" Industrialization or "Maquiladora" program. This program allows the assembly of labor intensive products at advantageous costs; thus, allowing North American products to be more competitive on a worldwide basis. Since its inception in 1966, the "In-bond" program has grown to an estimated 339 companies, expanding to a total of 4,300,000 square feet of manufacturing space, and employing approximately 100,000 people. Cameron County gains greatly from these operations since all of the Mexican plants have offices, warehouses, or twin plants on the U.S. side; U.S. management and technical personnel live in the County; goods and services are purchased in the County for use in the Matamoros facilities. Among the "Fortune 500" companies in the "In-Bond" Industrial Program are: Delphi Automotive, Tyco Electronics and Parker Haniffin.

Cameron County General Information

Intermodal Transportation

U.S. Highways 77, 83, and 281; State Highways 4, 48, 107, and 245; and nine Farm-to-Market roads traverse the County. The U.S. Congress designated the proposed U.S. Interstate Highway 69 as a high priority corridor of national significance to serve as a primary trade route from Mexico through Texas to Canada. The proposed corridor will traverse eight states and end at two southern points of border entry - Laredo and the Rio Grande Valley. The Interstate Highway 69 is intended to link with the Veteran's International Toll Bridge in Brownsville.

Union-Pacific Company, Southern Pacific Lines, and National Railways of Mexico provide rail transportation. American Airlines, Southwest Airlines, and Continental Express Airlines provide commercial air service to Cameron County through Harlingen's Valley International Airport. Federal Express, BAX Global, DHL, Southwest Cargo and United Parcel Service provide airfreight services. Continental Airlines provides commercial air-passenger service at the Brownsville - South Padre Island International Airport.

The County owns a general aviation airport with some of the longest runways in South Texas. As a former U.S. Navy airfield, the Cameron County Airport provides excellent aviation industry development opportunities. Along with its close proximity to South Padre Island, the airport is also located within an Empowerment Zone. This designation makes Federal and State programs promoting job development available to the County. The County currently employs Southwind Aviation, Inc. as the Fixed Base Operator.

The Port of Brownsville is the main shipping port for the Rio Grande Valley and South Texas. Port facilities include a man-made basin, connected by seventeen miles of channel to the Gulf of Mexico, various docking and terminal facilities, warehousing and railway switching operations that serve worldwide shipping lines, and barge transportation. There still remains a significant shrimp boat fleet located at the Port of Brownsville and Port Isabel; however, the industry faces serious challenges. Various manufacturers have located facilities in the area, further diversifying the economy. All economic indicators point to continued growth.

Tourism/Recreation

Several years ago, the State of Texas enacted strict fishing laws aimed at conservation. The impact has been so positive that a new sport fishing industry has evolved with a full array of services from fishing guides to the manufacturing of specially designed, shallow draft fishing boats. The discovery of this fishermen's paradise has further enhanced the tourism industry. The Rio Grande Valley has become known nation-wide for the number of bird varieties found nowhere else in the United States. Eco-tourism has become a major economic force in this region. A national "Birding Center" satellite location is being planned for this area. Bird watching has become a very popular activity here for many visitors to the County.

The County's warm climate provides the opportunity for residents and visitors to participate in sports and recreational activities year-round. In Cameron County, there are at least ten regulation golf courses and a number of par three courses. The latest golf course is currently open in the Laguna Madre area. For a number of years, because of a year-round semi-tropical climate, South Padre Island beaches, and its proximity to Mexico, tourism has been the County's number one industry, replacing farming. The Cameron County Park System owns and operates Isla Blanca Park, Andy Bowie Park, Adolph Thomae Park, E.K. Atwood Park, public beach access and five community parks. The County Park System's mission is to provide quality recreation opportunities to the citizens of Cameron County at an affordable price. In addition, the Park System seeks to develop and protect the County's coastal resources.

The Park System provides beach access for day-use enjoyment, offering parking, stores, restaurants, beach equipment rental, and covered areas to escape the summer sun. Fishing, surfing, volleyball and strolling along the edge of the shoreline are the main activities enjoyed at the County parks on South Padre Island. Thomae

Cameron County General Information

Park is located on the Arroyo Colorado River, three miles from the Laguna Madre Bay. This facility caters to the fishing enthusiasts providing boat launches, fish cleaning facilities, vehicle and trailer parking, picnic areas and campsites.

The Park System also provides controlled access to the miles of public beaches north of Andy Bowie Park. The Cameron County Park System also provides commissioned officer park ranger patrol to the parks and the unincorporated public areas.

Each year, thousands of people from states north of Texas spend their winters in Cameron County's warmer climate. Many of the winter Texans who visited here have now become permanent, year-round residents. During Spring Break, it is estimated that over 100,000 college students come to South Padre Island and infuse more than a million dollars into the County's economy.

2012 Property Valuations

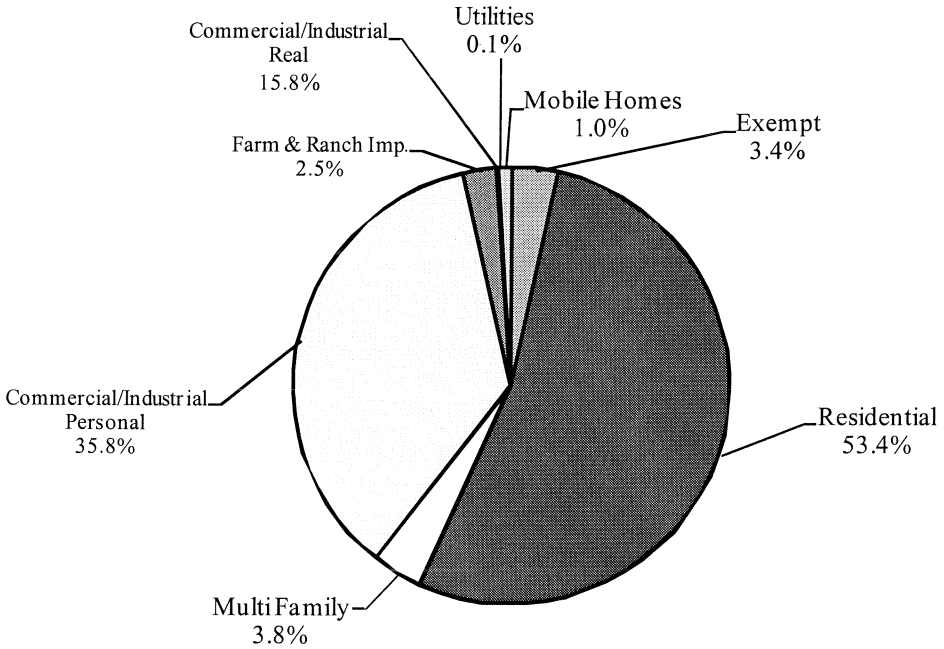
	A	B	C =B-A	D =C/A	E		F
	FY 2011-2012 Tax Year 2011	FY 2012-2013 Tax Year 2012	Increase (Decrease)	Percent Change	Tax Year 2012 100% Tax Levy @ .384291	Tax Year 2011 100% Tax Levy @ .384291	100% Collection Levy Increase @ .384291
Homestead Improvement	5,695,408,883	5,802,330,858	106,921,975	1.88%	22,297,835	21,886,944	410,892
Non-Homestead Improvement	4,268,688,044	4,333,190,970	64,502,926	1.51%	16,652,063	16,404,184	247,879
Total Improvement	9,964,096,927	10,135,521,828	171,424,901	1.72%	38,949,898	38,291,128	658,770
Homestead Land	1,897,894,287	1,941,486,691	43,592,404	2.30%	7,460,959	7,293,437	167,522
Non-Homestead Land	3,233,990,303	3,404,245,866	170,255,563	5.26%	13,082,210	12,427,934	654,277
Ag Market	935,187,446	873,343,023	(61,844,423)	-6.61%	3,356,179	3,593,841	(237,663)
Total Land	6,067,072,036	6,219,075,580	152,003,544	2.51%	23,899,348	23,315,212	584,136
Total Personal Property	1,963,556,269	1,955,207,914	(8,348,355)	-0.43%	7,511,733	7,545,770	-
Total Mineral Property	1,407,400	4,754,970	3,347,570	237.85%	18,273	5,409	12,864
TOTAL MARKET VALUE +	17,996,132,632	18,314,560,292	318,427,660	1.77%	70,379,252	69,157,518	1,221,734
Homestead Cap -	57,768,523	52,692,364	(5,076,159)	-8.79%	202,439	221,999	(19,560)
Ag Market	935,187,446	873,343,023	(61,844,423)		3,356,179	3,593,841	(237,663)
Ag Use	72,886,180	89,707,251	16,821,071		344,737	280,095	64,642
Deferment	862,301,266	783,635,772	(78,665,494)	-9.12%	3,011,442	3,313,746	(302,304)
TOTAL EXEMPTIONS -	1,277,166,883	1,240,600,203	(36,566,680)	-2.86%	4,767,515	4,908,037	(140,522)
NET TAXABLE	15,798,895,960	16,237,631,953	438,735,993	2.78%	62,397,856	60,713,735	1,684,120
(less)Freeze Taxable	1,260,340,256	1,303,032,841	42,692,585	3.39%	5,007,438	4,843,374	164,064
(less) Transfer Adjustment	371,150	985,051	613,901		3,785	1,426	2,359
Freeze Actual Tax					4,092,237	3,860,007	232,230
Over 65 Deferrals	-	-	-	0.00%	-	-	
Final Taxable Value	14,538,184,554	14,933,614,061	395,429,507	2.72%	61,478,869	59,728,942	1,749,927
			Less: Tax from new construction				(1,114,699)
			Net Tax from re-Appraisal Values				$ 635,228
New Construction	$ 279,562,847	$ 290,066,497	$ 10,503,650	3.76%	$ 1,114,699		

Property Appraisal Comparison

New Construction
Tax Year 2012

	New Construction Market Value	Tax Levy at Current Rate
Residential	160,074,334	615,151
Multi Family	11,343,519	43,592
Farm & Ranch Improvements	7,608,311	29,238
Commercial/Industrial Personal	107,328,160	412,452
Commercial/Industrial Real	104,418	401
Utilities	171,077	657
Mobile Homes	3,109,144	11,948
Real Inventories	2,145,027	8,243
Exempt	10,069,663	38,697
Other	-	-
Total	301,953,653	1,160,381

New Construction

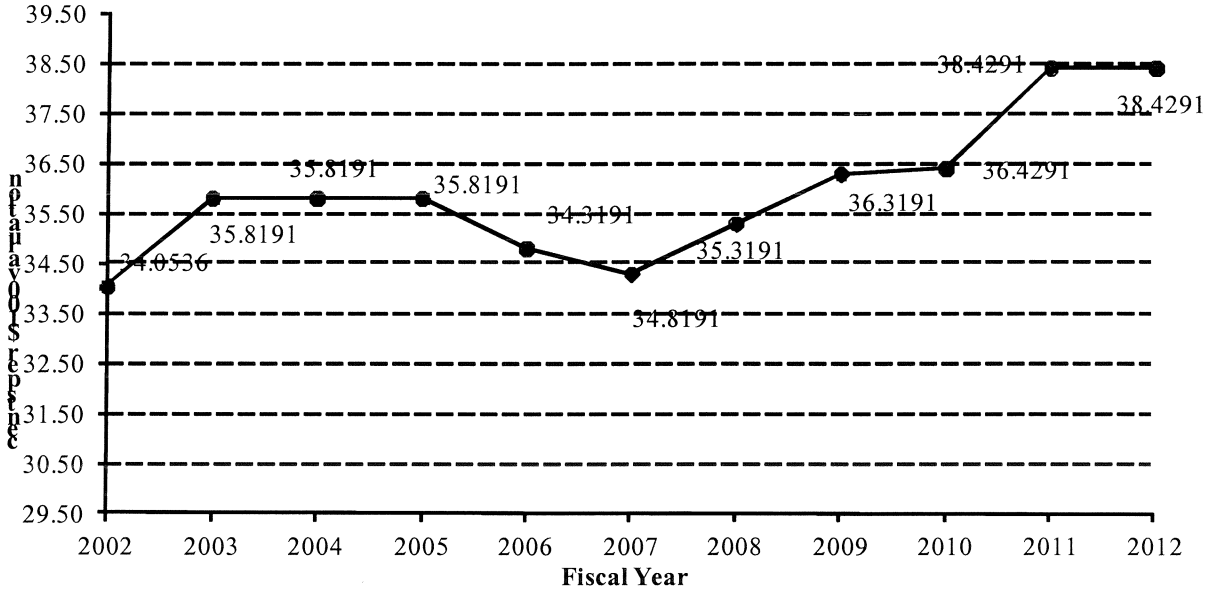


Cameron County's taxable values grew by 3.86% since January 2011. New construction in the county provided $301,953,653 in new property values. New construction growth is 3.76% more than last year's amount. Residential construction represents 53.4% of the new properties. Commercial construction is also providing booming growth representing 15.8% of all new construction. Based upon the approved tax rate of $0.384291 per $100, at a 100% collection rate, total new construction should generate over $1,160,381 in tax revenue.

2011-2012 Tax Rate and Tax Levy

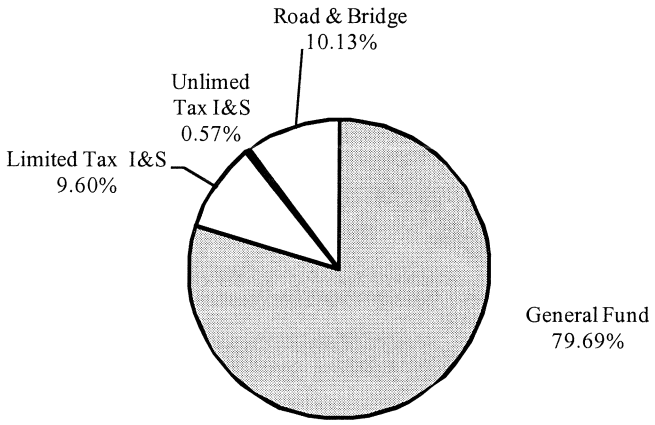
The Commissioners Court approved the tax rate of $0.384291 per $100 assessed property valuation. The tax rate is equal to the tax rate calculated for FY 2010-2011. At this rate, current property tax revenues are budgeted to increase by 3% generating $1,749,927 in additional tax revenues at a 100% collection rate.

The tax rate for each of the past eleven years are as follows.



TAX RATE DISTRIBUTION

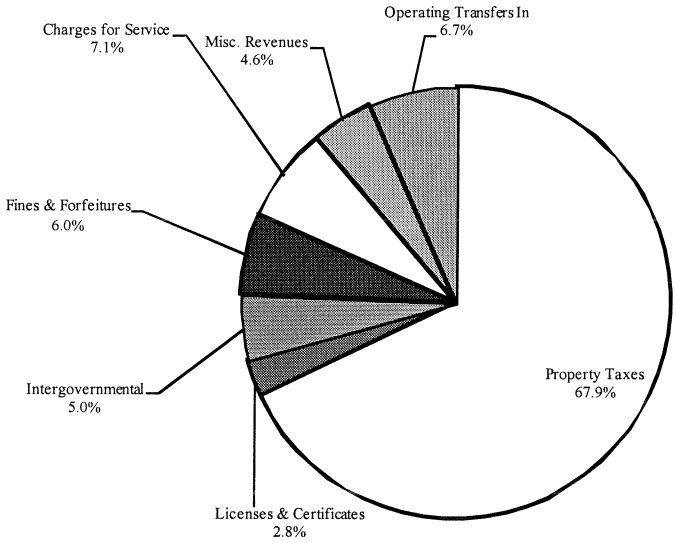
The General Fund portion of the tax revenues decreased from 79.8% to 79.69% of the total levy for FY 2012-2013, compared to FY 2011-2012. Road and Bridge tax revenues increased from 10.1% to 10.13% for the corresponding years. Debt issue tax revenues decreased from 10.2% to 10.17% .



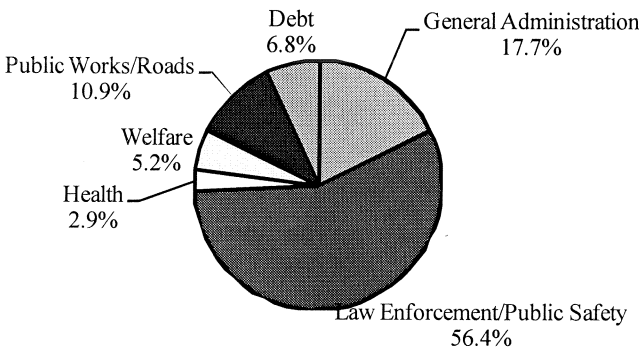
Your Tax Dollars at Work

County's total Operating Budget for Fiscal Year 2012-2013, including the General Fund, Road & Bridge/Public Works, and Debt Service, is $122,795,167, an increase of $2,331,358 above the prior year's resources reflecting a 1.94% increase in government in just one year. The following chart illustrates that the County relies on property tax revenue for over half of its needed resources:

Funding Sources for County Operations



A property owner with a $83,964 home will pay $322.67 in County property taxes for Fiscal Year 2013, an increase of $0.00 over last year if the value of the property remained the same. These property taxes will pay the following General Government Operations, Road & Bridge/Public Works, and Debt Service requirements:



How the $322.67 is Spent?

General Administration		$57.16
General Gov't.		
Law Enforcement		182.10
Health	9.28	
Welfare	16.77	
Health & Welfare		26.05
Public Works / Roads		35.32
Debt		22.04
TOTAL		$322.67

Fiscal Policy

The County Judge and Commissioners have put forth great effort to achieve an excellent bond rating. Sound fiscal management and conservative budgets produced a solid financial position. The County Auditor proposes to formalize the General Fund's Reserve for Operations' Balance amount.

> *The General Fund and the Special Road and Bridge Fund shall maintain a fund balance reserve for operations equivalent to two (2) months' expenditures, based upon the most recent, audited statements. If emergencies arise making it is necessary to preserve the health, safety, and general well-being of the citizens of Cameron County, the county may make appropriations from the Fund Balance Reserved for Operations; however, the county must replenish the reserve as a budgeted appropriation in the following, approved county budget. All other county funds shall maintain an operating reserve fund balance that complies with the county's bond covenants.*

Fund Balance

The General Fund fund balance at September 30, 2011, was $6,551,829 compared to $5,195,954 at September 30, 2010 and $6,174,360 at September 30, 2009. The unassigned portion of the fund balance was $4,454,451. The County defends against various on-going lawsuits for which the actual cost of the litigation cannot be accurately assessed. To recognize that a potential likely liability exists for an amount yet to be defined, the County is reserving $500,000 out of its Unreserved Fund Balance. The County is also reserving $1,500,000 for Indigent defense.

While a portion of the fund balance is obligated, the County could access the full amount of the fund balance if an emergency should arise. The total General Fund balance represents 7.14% of the Fiscal Year 2011 total General Fund expenditures of $72,789,396 (not including transfers out). If all resources were not available to the County's General Fund at the beginning of the fiscal year, the County's General Fund could operate for 33 days based on 2011 expenditures. It is likely, this would never happen. The more realistic use of the General Fund fund balance would be to provide for interim funding of County operations in the event of a hurricane or natural disaster. Available Federal emergency funds would likely take as long as several months to reach the County after such an event.

Revenues generated during FY 2012 but received up to 60 days after year-end will be attributed to FY 2012. The effect on the General Fund fund balance may not be as much as reported in this preliminary estimate.

Fund Balance in the Special Road and Bridge Fund at September 30, 2011, was $3,969,972 compared to $4,558,605 at September 30, 2010. The 2011 fund balance represents 31.8% of the $12,487,700 annual Road and Bridge expenditures for FY 2011. Again, if all resources were not available, the Road and Bridge fund could operate for 116 days based on 2010 expenditures. Fund balance for the Road & Bridge Fund for Fiscal Year-end 2012 is estimated at $3,969,972 , an amount greater than 116 days of operation.

Fiscal Policy

Enterprise Operations:

International Toll Bridge System: The County operates three international toll bridges. Two bridges are located in Brownsville, Texas and one is located 10 miles south of the cities of Harlingen and San Benito, Texas.

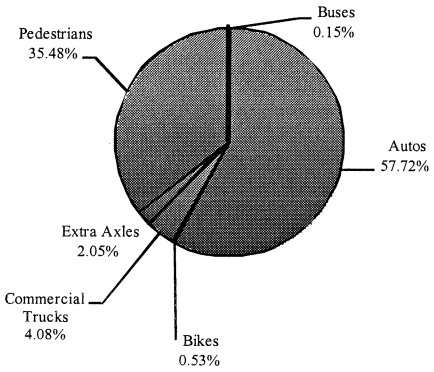
All bridges within the Cameron County International Toll Bridge System are operated under a joint agreement with the Government of Mexico. County ownership of the bridges extends to a point over the river representing the international boundary between the United States and Mexico. The respective owner governments repair and maintain specific portions of the structures. Tolls for Southbound traffic are set independently by action of the Cameron County Commissioners' Court. The following are the tolls in effect at September 30, 2011, and the changes to the toll rates to be in effect October 1, 2011:

Type of Customer/Vehicle	Sept. 30, 2011 Rate	Oct. 01, 2011 Rate
Pedestrians	$1.00	$1.00
Motorcycles	3.00	3.00
Passenger Autos	3.00	3.00
Commercial Trucks:		
Two Axle	8.50	8.50
Three Axle	12.50	12.50
Four Axle	14.75	14.75
Five Axle	19.50	19.50
Six Axle	$22.50	$22.50

CROSSINGS

During the year ended September 30, 2011, over 5 million one hundred thousand southbound cars, trucks, bicycles, motorcycles, and pedestrians crossed south into Mexico via the Cameron County International Toll Bridges

SOUTHBOUND CROSSINGS



	FY 2010-2011	FY 2009-2010	Number. Change	% Change
Autos	2,966,918	3,370,250	-403,320	-12.0%
Commercial Trucks	209,,591	204,090	5,501	2.7%
Extra Axles & Misc.	105,,392	125,042	-19,650	-15.7%
Bikes	27,184	17,323	9,861	56.9%
Busses	7,563	8,780	-1,217	-13.9%
Pedestrians	1,823,715	1,880,640	-56,925	-3.0%
Total	5,140,363	5,606,125	-465,762	-8.3%

Southbound auto crossings, System-wide, decreased by 465,762 reflecting a 8.3% decrease. It is believed that the increased security alerts and violence in Mexico is deterring individuals from crossing for shopping or dining out. Commercial truck crossings increased by 5,501, an 2.7% increase compared to the prior year's level.

Fiscal Policy

Enterprise Operations:continued

International Toll Bridge System: continued
Pedestrian crossings decreased by over 56,000 for the current year compared to the prior year. 99.9% of the pedestrian traffic for the System crosses at Gateway International Bridge. It is believed that the increased security alerts and ongoing violence caused people not to venture into Mexico.

Total operating revenue for the International Toll Bridge System was $15,113,458, up from the prior year's $14,418,612, an increase of $694,846, or a 4.8% increase. At September 30, 2011, the Cameron County International Toll Bridge System had $2,297,882 in working capital, an amount sufficient to provide for 116 days of operations based on fiscal year 2011 activity.

Park System: The County Park System operations generated $6,339,135 in fees, rentals and other income for the year, which was approximately 44.3% above last year's totals. The net income from all Park System operations was $1,698,776. At September 30, 2011, the Park System had $2,212,042 in working capital, an amount sufficient to satisfy the following year's debt service and provide for 135 days of operations based on activity during fiscal year 2011.

County Airport: The Airport operations provided $38,955 from rental revenue and commissions on aviation fuel sales. The Airport is currently undergoing renovations and expansion of facilities largely due to grant funding.

Debt Administration

At September 30, 2011, the County has unlimited tax and limited tax general obligation bonds outstanding in the amount of $62,867,517. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total $54,895,000 and bonds issued under Article 722 of Vernon's Civil Statutes total $3,640,000. The debt limits for the two authorizations are $3,389,046,773 (25% of real property assessed valuation) and $661,961,515 (5% of assessed valuation of all taxable property); therefore, the County has a legal debt margin on general obligation debt of $3,337,840,889.

The County's bond rating is "A+" from Standard & Poor's and "A1" rating from Moody's for general obligation debt.

Cash Management

Cash temporarily idle during the year was invested in certificates of deposit, money market funds, and state agency sponsored investment pools. The average yield on investments was .6%. Cameron County's investment policy is to minimize credit and market risks, while maintaining a competitive yield on its portfolio. Accordingly, the deposits were either insured by Federal Depository Insurance or collateralized. All collateral on deposits was held by the County, its agent, or a financial institution's trust department in the County's name. All investments held by the County during the year ended September 30, 2011, were classified in the category of "lowest credit risk" or Uncategorized if invested in an investment pool as defined by the Governmental Accounting Standards Board.

Fiscal Policy

Employee and Dependents' Health Benefits

On May 1, 1989, Cameron County established a Limited Risk Management Program for health and life benefits provided to County employees. Premiums are paid into an internal service fund (Health and Life Benefits Fund) by all other funds and are available to pay claims, administrative costs, and claims' reserves. Administrative costs include the cost of individual stop loss insurance ($100,000 per insured) and aggregate stop loss insurance (determined by the monthly number of insured lives, at a specified dollar value times twelve). Premiums are actuarially calculated based on prior claims' history for the County and include an amount needed to accumulate claims' reserves for catastrophic claims. This year the Commissioners' Court approved a $4,600 per employee premium for health insurance.

During Fiscal Year 2011, a total of $7,500,766 was paid in benefits and $1,614,993 was paid in administrative costs. Incurred, but not reported, claims in the amount of $459,065 have been accrued as a liability and were actuarially determined. The Health and Life Benefits Fund reported net operating loss of $736,829, as compared to a net income of $345,740 in fiscal year 2010. Preliminary Employee Benefits Fund fund balance for Fiscal Year-end September 30, 2012, is projected to be approximately $2.5 million.

Budgeting Controls

In addition, the County maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual, appropriated budget approved by the County's Commissioners' Court. Activities of the General Fund, Special Revenue Funds, and Debt Service Funds are included in the annual, appropriated budget. Project-length budgets are adopted for the Capital Project Funds. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is at the departmental level within an individual fund. The County also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts lapse at year-end; however, encumbrances are generally re-appropriated as part of the following year's budget.

The Commissioners' Court, under Chapter 111 of the Local Government Code, appointed a County Budget Officer. The preparation of the County's budgeted expenditures and the maintenance of these appropriations throughout the year are the responsibility of the Budget Officer. Estimated revenues for the forthcoming year, and the estimated fund balance to be available for appropriations at current year-end were estimated for the County's budget by the County Auditor.

SUMMARY

Whenever a fund is not in compliance with this policy, the Auditor informs Commissioners Court as soon as possible, and plans are made to replenish the fund through budgetary and fiscal means. While this policy is a critical tool enabling the County to maintain sound financial rating, the reserves built and maintained by this policy are available to the County to address unforeseen revenue shortfalls or significant on-time expenditures that were not planned for during the budget process.

Investment Policy

1.0 INVESTMENT STRATEGY

All funds of Cameron County that are invested, are invested by matching the maturity of investments with liabilities. Investments are made with the intention of holding to maturity, but with the ability to liquidate should funds be needed at any time. This strategy is achieved by utilizing our Depository Banks Money Market Accounts, Certificates of Deposit and short term Treasury Bills, all with a stated final maturity of one year or less. The County operates various activities that differ in funding needs and requirements. Operating Funds, Capital Project Funds, Reserve Funds, Agency & Fiduciary Funds and Trust Funds are the category of funds maintained by Cameron County.

1.01 Investment Pools

Investment Pools will be limited to 60.0% of the total outstanding investment portfolio with the stipulation that no more than 35.0% can be held in any one registered pool.

1.02 Operating Funds

Operating funds provide for the daily activities of department. These resources should be kept relatively liquid. Two weeks average requirements should be kept in investments that offer daily liquidity. Funds are released weekly by approval of the Commissioners' Court. Other resources should be invested in a laddered set of investments in 30, 60, 90 day investments and/or more if warranted.

1.03 Capital Project Funds

Investment of capital project funds should be matched with the anticipated project draws. Upon receiving funding for a construction project, the engineer, architect and auditor should schedule the required resources and the treasurer should match investment maturities to coincide with construction draws.

1.04 Reserve Funds

Reserve funds are in place to provide for a shortfall, or to provide for repairs in cases of natural disaster. Reserve funds that are in place to pay the debt service of an issue if other funds are not available should be invested in instruments that mature immediately prior to the debt issue it secures. Six month maturities are typical for these funds. If more than six months in reserves exist, then investments may extend to 30 days, still with maturities immediately before due date for payments.

Emergency reserve funds should be kept more liquid that bond debt reserves. Park System reserves during Hurricane Season, during the months of May through October, should be invested no more than 30 days. Other reserve funds should be invested in a ladder scheme in various investments that have a step system of maturities. A portion of funds should be kept in daily liquid funds for immediate access.

Operating Reserve funds should equal a level of two-month operating requirements. These funds, too, should be kept in a laddered set of investments, with one month's reserves kept in daily liquid funds such as money market investments or investment pools.

2.0 INVESTMENT SCOPE

2.01 Legal Authority to Invest

TEXAS GOVERNMENT CODE ANN., sec. 2256.003 et seq. (Vernon 1995) authorizes the Commissioners Court to invest county funds.

2.02 County Investment Portfolio Structure

This investment policy applies to all financial assets of all funds of Cameron County, Texas, at the present time and any funds to be created in the future and any other funds held in custody by the County Treasurer, **unless it**

Investment Policy

is in contravention of any depository contract between Cameron County and any depository bank, and or expressly prohibited by law.

2.03 Applicability of Policy
This policy governs the investment of all financial assets of all funds of Cameron County, and is managed in compliance with this policy and all applicable state and federal laws.

3.0 INVESTMENT OBJECTIVES AND PRIORITIES

3.01 General Statement
This policy serves to satisfy the statutory requirements of the TEXAS GOVERNMENT CODE, ANN., Title 10, Section 2256. Public Funds Investment Act, to define and adopt a formal investment policy.

3.02 Safety of Principal
The primary objective of Cameron County is to ensure the safety of principal in all funds and to avoid speculative investing.

3.03 Maintenance of Adequate Liquidity
The secondary objective of Cameron County is to strive to maintain adequate liquidity, through scheduled maturity of investments, to cover the cash needs of the county consistent with the objectives of this policy.

3.04 Desired Diversification
It will be the policy of Cameron County to diversify its portfolio to eliminate the risk of loss resulting from over concentration of liquid assets with a specific maturity, a specific issuer or a specific class of investments. Investments of the County shall always be selected that provide for stability of income and reasonable liquidity.

3.05 Rate of Return on Investments
It will be the objective of Cameron County to earn the maximum rate of return allowed on its investments within the policies imposed by its safety and liquidity objectives and state and federal law governing investment of public funds.

3.06 Maturity
Portfolio maturities will be structured to achieve the highest return of interest consistent with liquidity requirements of the County's cash needs. No investment shall have a legal stated maturity of more than twelve (12) months.

3.07 Quality and Capability of Investment Manager
It is the County's policy to provide periodic training in investments for the County Treasurer through courses and seminars offered by professional organizations and associations in order to insure the quality and capability of the County Treasurer in making investment decisions, in compliance with Sec. 2256.008 of the Public Funds Investment Act.

Investment Policy

4.0 INVESTMENT RESPONSIBILITY AND CONTROL

4.01 Delegation of Investment Authority

In accordance with Sec. 2256.005 of the Public Funds Investment Act, the County Treasurer, under the direction of the Cameron County Commissioner's Court, may invest County funds that are not immediately required to pay obligations of the County. The County Treasurer shall maintain procedures for the operation of the investment program, consistent with this investment policy.

4.02 Investment Advisory Committee

The Investment Advisory Committee reviews investment policies and procedures, investment strategies, and investment performance. Members of the Committee include: an Investment Banker, a Banker, a Private Citizen, all appointed by the Commissioners' Court, the County Judge or his designee, the County Treasurer, the County Auditor, and an attorney from the Legal Division of the Commissioner's Court office. Members should have demonstrated knowledge and expertise in the area of finance, investments, or cash management. The Chairman of the committee will be the County Investment Officer. Meeting will be called as needed. Members of the Committee will not be allowed to conduct any business, relating to the nature of the Committees purpose, with the County, for a period of one (1) year from the date of their expired term. The Court appointments will expire at the annual review of the Investment Policy and may be reappointed at the pleasure of the Commissioners' Court.

4.03 Prudence and Ethical Standards

Cameron County implements the "prudent person rule" when managing the portfolios within the applicable legal and policy constraints. The prudent person rule is restated as follows:

"Investments must be made with the judgment and care, under prevailing circumstances, which persons of prudence, discretion and intelligence would exercise in the management of their own affairs for investment, not for speculation, considering the probable safety of their capital as well as the probable income to be derived."

4.04 Liability of Investment Officer

In accordance with Sec. 113.005, Texas Local Government Code. The County Treasurer is not responsible for any loss of the county funds through the failure or negligence of a depository. This section does not release the Treasurer from responsibility for a loss resulting from the official misconduct or negligence of the Treasurer, including a misappropriation of the funds, or from responsibility for funds until a depository is selected and the funds are deposited.

4.05 Accounting and Audit Control

The Cameron County Treasurer will establish liaison with the Cameron County Auditor in order to assist the County Auditor with their accounting and auditing controls.

4.06 The Cameron County Treasurer is subject to audit by the Cameron County Auditor. In addition, it is the policy of the Cameron County Commissioner's Court, at a minimum, to have an annual audit of all County funds by an independent auditing firm. The Cameron County Treasurer and the county's investment procedures shall be subject to the annual and any special audits as required.

Investment Policy

5.0 INVESTMENT REPORTING

In accordance with Texas Government Code, Title 10, Sec. 2256.023, the Cameron County Treasurer will report quarterly the portfolio statistics, listing the type and description of investment in detail, the broker/dealer used for purchase, the yield to maturity, the stated maturity date, and the previous and current market value.

6.0 INVESTMENT INSTITUTIONS

6.01 Depository Bank

Fully collateralized Time Deposits, Certificates of Deposit, Money Market accounts and Interest-Bearing Checking accounts shall be placed at the County Depository Bank under a depository contract executed by Cameron County Commissioner's Court and in compliance with V.C.T.A., Texas Local Government Code, Chapter 116

.6.02 Broker/Dealers

The Cameron County Treasurer shall invest county fund consistent with federal and state law and the current Bank Depository Contract. Purchases shall be made with U. S. Government Securities Dealers appearing on the Primary Government Securities Dealers list and the Capital Market Division of the Depository Bank. Dealers must comply with Section 6.03 of this Investment Policy to be selected.

6.03 Approval of Broker/Dealer

The Cameron County Treasurer reviews the applications of the broker/dealer/financial institutions for compliance with this policy and recommends institution for approval. To be recommended for approval, a broker/dealer/financial institution must demonstrate possession of the following criteria:

6.031 Institutional investment experience,
6.032 Good references from public fund investment officers,
6.033 Adequate capitalization per the Capital Adequacy Guidelines for Government Securities Dealers,
6.034 An understanding of this Investment Policy,
6.035 Regulation by the Securities and Exchange Commission (SEC),
6.036 Membership in good standing in the National Association of Securities Dealers, Inc.,
6.037 And Valid Licensure from the State of Texas.

7.0 INVESTMENT INSTRUMENTS

The Cameron County Treasurer shall use any or all of the following authorized investment instruments consistent with governing law and this policy:

7.01 Bank Investments
7.011 Fully collateralized Time Deposits,
7.012 Fully collateralized Certificates of Deposit,
7.013 Fully collateralized Money Market Accounts,
7.014 Fully collateralized Interest-Bearing Checking Accounts.

7.02 Direct Investments
7.021 United States Treasury Securities,
7.022 Excluded in the direct investments are derivative securities including but not limited to Collateralized Mortgage Obligations.

Investment Policy

8.0 INVESTMENT PROCEDURES

8.01 Confirmation of Trade

A confirmation of trade will be provided by the broker/dealer to the Cameron County Treasurer for every purchase of an investment security. This trade ticket and confirmation will become a part of the file that is maintained on every investment security.

8.02 Delivery versus Payment

It will be the policy of the County that all Treasury, and Government agencies securities shall be purchased using the "delivery vs. payment" (DVP) method. By so doing, County funds are not released until the County has received the securities purchased.

8.03 Safekeeping Institution

All purchased securities shall be held in safekeeping by the County, or a County account in a third party financial institution, or with a Federal Reserve Bank.

All pledged securities by the Depository Bank shall be held in safekeeping by the County, or a County account in a third party financial institution, or with a Federal Reserve Bank.

9.0 COLLATERAL AND SAFEKEEPING

9.01 Collateral or Insurance

The Cameron County Treasurer shall insure that all county funds are fully collateralized or insured consistent with federal and state law and the current Depository Contract in one or more of the following manners:

9.011 FDIC insurance coverage,
9.012 United States Government Bonds, Notes, and Bills,
9.013 Securities of federally sponsored U. S. Agencies and instrumentality's of the United States Government and/or obligations, including letters of credit, of the United States or its agencies and instrumentalities.
9.014 No Collateralized Mortgage Obligations are acceptable.

9.02 Safekeeping

Securities pledged as collateral shall be deposited in trust with the Federal Reserve Bank or another disinterested third party bank under an appropriate legal contract. The amount of such securities pledge shall be determined by their market value.

9.03 Collateral Reporting

The Cameron County Treasurer shall report to the County Commissioner's Court his or her valuation of all collateral compared to all county deposits on a quarterly basis. Collateral deficiencies should be identified and immediately corrected through additional collateral deposited or reductions in the volume of deposited funds.

Investment Policy

10.0 INVESTMENT POLICY REVIEW AND AMENDMENT

10.01 Review Procedures

The Cameron County Commissioner's Court shall review its investment policy and investment strategies not less than annually.

10.02 Changes to the Investment Policy

The County Treasurer and the Investment Advisory Committee must review the Cameron County Investment Policy not less than annually and may recommend changes, as needed, to the Commissioner's Court.

11.0 EXHIBITS AND APPENDICES

11.01 Exhibit No. 1: Broker/Dealer Certification
11.02 Appendix A: Govt. Code Title 10. Chapter 2256, The Public Funds Investment Act
11.03 Appendix B: Govt. Code Title 10. Chapter 2257, The Public Funds Collateral Act

Approved Budget

The Commissioners Court's priorities for the 2012-2013 Fiscal Year were to minimize the effects of major revenue losses, maintain the same level of services, to provide for the mandatory requirements of the County and to minimize any tax rate increase.

REVENUES

Current Tax revenues were budgeted at a 94.5% collection rate equal to last years rate. With a 2.72% taxable valuation growth and an increase in the tax rate the General Fund current tax revenue is projected to grow by $1,412,389 dollars.

Intergovernmental revenues are projected to increase by $72,053. The main areas that account for the decreases is reimbursements by other governmental agencies. The major increase is a mandated transfer of vehicle sales tax from the Road & Bridge fund to the General Fund.

Charges for services have been budgeted to decrease by $708,236 in revenues over last years budget. The largest decrease is due the decrease revenues generated for the housing of federal inmates.

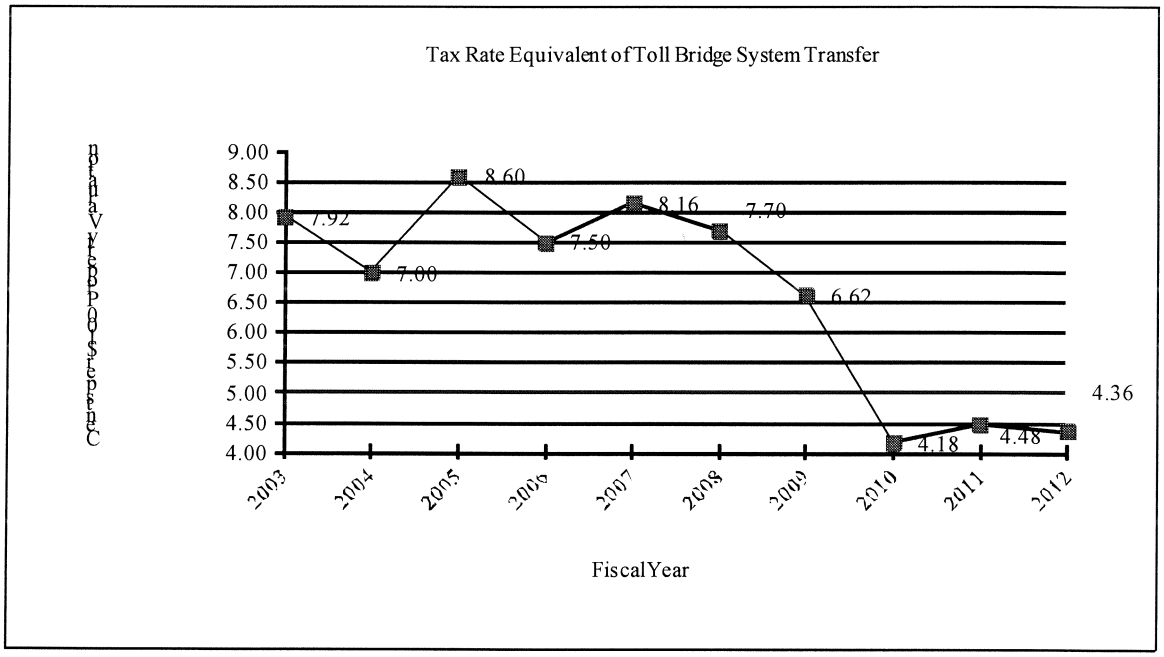
Fines and Forfeiture revenues are projected to decrease by approximately $148,000 over last fiscal year due to a decrease in the collections in all the Courts.

Miscellaneous Revenue includes interest earnings, sales of surplus properties, commissions from rents or sales, and commissions on the collections of other governmental entities property taxes. The budgeted revenues are budgeted to increase compared to last fiscal year. The total is made up of various line item increases and decreases. The largest group of increases is inmate phone commissions. The budget was decreased by $434,259.

Toll Bridge revenues and its transfer to the General Fund constitute a significant portion of the resources available to support the County's operations. The charts below illustrate the importance of the transfer of funds from the Cameron County Toll Bridge System to the County's General Fund. The transfer for Fiscal Year 2012-2013 is scheduled to be $5,985,404, roughly equivalent in tax rate to $0.04 per $100 valuation. If the County did not have this source of funding for the General Fund, the tax rate necessary to support county operations could be as high as $0.424281 per $100 property valuation.

Approved Budget

Fiscal Year	Toll Bridge Transfer	Taxable Appraised Valuation	Tax Rate Equivilent
2003	7,295,768	9,239,162,543	7.92
2004	7,722,234	9,708,699,933	7.00
2005	7,641,622	10,737,499,435	8.60
2006	8,951,520	11,609,551,743	7.50
2007	9,079,898	12,236,589,466	8.16
2008	8,427,055	13,148,618,773	7.70
2009	6,991,408	14,381,842,729	6.62
2010	5,699,200	14,414,175,498	4.18
2011	6,070,577	14,538,184,554	4.48
2012	6,097,063	14,554,142,784	4.36



The revenue from the system is expected to increase as a result of the a increase in toll rates. Toll revenue for the Toll Bridge System is projected to reach $14,987,560 an increase of nearly 3.8% above the Year 2012 budget and 1.1% below the actual Fiscal Year 2011 revenues.

Approved Budget

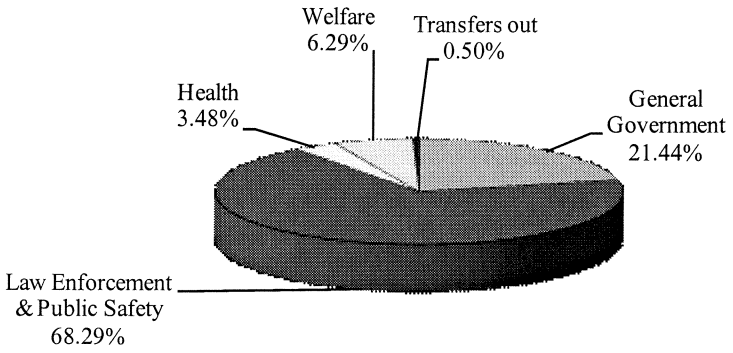
EXPENDITURES

Total General Fund appropriations are $74,465,553 increasing by $2,145,657 or 2.97% over the 2011-2012 Approved Budget. Transfers out reflects the largest increase, growing by 44.22% over the prior years approved budget. The increase in appropriations is accounted for in the additional match requirements.

	FY 2012-2013 Approved Budget	FY 2011-2012 Approved Budget	Increase (Decrease)	Percent Change
General Government	$ 15,962,873	$ 15,584,765	$ 378,108	2.43%
Law Enforcement & Public Safety	50,855,328	49,439,829	1,415,499	2.86%
Health	2,591,161	2,511,565	79,596	3.17%
Welfare	4,684,997	4,526,343	158,654	3.51%
Transfers out	371,174	257,374	113,800	44.22%
Total	$ 74,465,533	$ 72,319,876	$ 2,145,657	2.97%

Law Enforcement and Public Safety represent the largest segment of General Fund Appropriations at 68.29%. Funded within Law Enforcement and Public Safety are the County Courts at Law, Justice of the Peace Courts, District Courts, County Clerk, District Clerk, District Attorney, Jail, Sheriffs Office, Constables, Juvenile Department, Juvenile Boot-camp, Auto Theft Prevention Program and the Bail Bond Administration.

FY 2011-2012 General Fund Appropriations



Expenditures were limited to new program requirements and increases due to both inflation and the provision of services to a growing base of taxpayers. Very limited discretionary spending growth is evident in the approved budget.

CAMERON COUNTY, TEXAS

PERSONNEL

APPROVED 2012-2013 BUDGET

General Fund-General Administration Personnel

County Judges Office
(956) 544-0830

County Judge	$64,062
& $5,400 Juvenile Board	
Executive Secretary	41,500
Receptionist	29,500
Community Outreach Coordinator	39,500

Human Resources/Safety/Risk Management
(956) 544-0827

Law Enforcement Coordinator	47,538
(split 50/50 with R&B fund)	
Benefits Specialist	24,019
Civil Service Coordinator	33,400

County Clerk's Office
(956) 544-0815

County Clerk	$80,000
Chief Deputy-Administrative	43,084
Office Manager-Budget	20,500
Vault Supervisor	32,208
Recording Stats	26,500
Vault Clerk	23,788
Vital Stats Supervisor	32,208
Filing	27,500
Administrative Asst.	26,967
Vital stats Clerk	21,739
Vault Clerk	24,500
Vital Stats Clerk	22,500
Data Entry Clerk	21,000
Vital Stats Clerk	21,000
Indexing Supervisor	31,340

County Clerk's Records Management

Chief Deputy-supplement	$ 8,000
Commissioners Ct. Secretary-supplement	4,200
Criminal Records Manager	1,198
Records Manager	1,520
Criminal Clerk	21,286
Civil Clerk	20,705
Civil Clerk	21,500
Collection Manager	21,500

Archive Records Mgmt

Chief Deputy-Judicial	2,842
Data Entry Clerk	20,956
Scanning Clerk	21,334
Records Manager	2,500

Veteran's Service Office

Veteran's Service Officer	$44,917
Asst. Vet. Officer	25,638
Secretary	24,166
Clerk	20,153

Emergency Preparedness
(956) 544-0830

Emergency Mgt. Coord.	$55,998
(Total $61,500-5,502 from ESD)	
Secretary	27,500
Administrative Asst.	32,500
Asst. Emergency Coordinator	52,000
Fire Marshal	50,500
Deputy Fire Marshall	36,500
Administrative Assistant	24,500

Computer Center
(956) 544-0818

Supervisor	54,000
Operations /Technician Manager	47,500
Data Base Administrator	45,500
Webmaster	34,400
Programmer Analyst	40,309
Sr. Systems Analyst	51,500
Network Administrator	45,900
Computer Technician	32,762
Computer Technician	33,480
Programmer Analyst	40,475
Purchasing/Office Asst.	31,172
Communications Specialist	43,719
Administrative Services Director	17,376

Civil Division
(956) 544-0880

Chief Civil Counsel	$120,500
Civil Counsel-Litigation	104,544
Civil Counsel-Contracts	85,900
Paralegal	33,415
Legal Secretary	26,187

County Commissioners

Commissioner, Precinct 1,2,3,4	$36,938
& $9,235 from R&B	
Commissioner, Precinct 1	
Secretary	15,870
& $15,870 from R&B	
Commissioner, Precinct 3	
Secretary	16,750
& $15,750 from R&B	
Commissioner, Precinct 2,4	
Secretary	14,750
& $14,750 from R&B	

General Fund-General Administration Personnel

Elections/Voter Registration
(956) 544-0809

Elections Administrator	$63,054
Chief Deputy	34,000
Voter Registration Clerk	23,348
Voter Registration Elections Clerk	22,073
Info. Systems Coordinator & $1,500 Car Allowance	32,988
Administrative Aide	26,518
Clerk	21,875
Administrative Asst.	32,885

County Auditor's Office
(956) 544-0822 / 544-0876 fax

County Auditor	$96,160
First Assistant-Assist. County Auditor	80,510
Internal Audit Senior IV-Asst. Auditor	46,500
Internal Audit Senior V-Asst. Auditor	63,000
Internal Audit Senior V-Asst. Auditor	65,500
Internal Audit Senior III-Asst. Auditor	45,500
Tax/Revenue-Assist. County Auditor	50,500
Internal Audit -Asst. Auditor/Property	45,000
Payroll Claims Supervisor	36,675
Asst. Payroll Claims Auditor	26,000
Asst. Payroll Claims Auditor	29,530
Asst. Auditor-Network Admin.	46,640
Receptionist	27,500
Accounts Payable Claims Supervisor	36,675
(3) Asst. Claims Auditor I	26,000
Audit Records Manager	26,000
Internal Audit Senior IV-Asst. Auditor	50,000

Purchasing Department

Purchasing Agent	71,900
Purchasing Manager	40,675
Purchase Order Coordinator	30,365
Bid Coordinator	30,000
Asst. PO Coordinator	22,500
Contract Monitor	33,500
Fixed Asset Technician	26,000

County Treasurer
(956) 544-0819

County Treasurer	$59,721
Deputy Treasurer	42,730
(Total $44,230 --$1,500 additional in 890-4150)	
Cashier Clerk	29,093
(Total $30,593 --$1,500 additional in 890-4150)	
Cashier Clerk	24,630

Farm & Home Extension Office
(956) 399-7757

(2) Extension Agent-Agriculture-supp.	$21,092
Extension Agent-Home Econ.-supp.	17,896
Extension Agent-Marine-supplement	17,224
Office Manager	25,436
Program Extension Assist.	32,500
Clerk	17,896

Tax Assessor-Collector
(956) 544-0800

Tax Assessor-Collector	$85,230
Chief of Investigations	42,880
Chief Deputy Tax A/C-Administration	60,146
($70,146) total salary-$5,000 from VIT $2,500, 820-5420 $2,500 820-4990)	
Front Line Supervisor	27,056
Front Line Supervisor	28,250
(Total $30,750 --$2,500 additional in VIT)	
Tax Office Branch Mgr.-Harlingen	33,559
Tax Office Branch Mgr.-San Benito	23,684
Tax Office Branch Mgr.-Southmost	25,505
Tax Office Branch Mgr.-Rio Hondo	24,582
Tax Office Branch Mgr.-Port Isabel	25,248
(3)Tax Office Branch Mgr.	25,661
Assistant Property Tax Supervisor	30,906
Property Tax Division Supervisor	37,500
Executive Secretary	38,960
(Total $39,960 --$1,000 additional in VIT)	
Special Inventory Bookkeeper	28,493
Special Inventory Bookkeeper	29,988
Asst. Branch Mgr.—Harlingen	33,469
(2) Bookkeeper	25,661
(1) Bookkeeper	24,890
(1) Bookkeeper	25,500
(1) Bookkeeper	25,863
(1) Bookkeeper	26,309
(1) Bookkeeper	26,947
(2) Bookkeeper	41,000
Motor Vehicle Bookkeeper	30,648
Motor Vehicle Title Examiner	27,491
(1) Auto /Tax Clerk	21,500
(14) Auto/Tax Clerk	22,249
(2) Auto/Tax Clerk	22,388
(5) Auto/Tax Clerk	22,585
(1) Auto/Tax Clerk	22,683
(1) Auto/Tax Clerk	22,872
(1) Auto/Tax Clerk	23,239
(1) Auto/Tax Clerk	23,477
(1) Auto/Tax Clerk	23,760
(1) Auto/Tax Clerk	25,000
(1) Auto/Tax Clerk	25,661
(1) Auto/Tax Clerk	27,500
(1) Auto/Tax Clerk	27,661
Taxpayer Advocate	24,146
Administrative Asst.	45,560
(Total $51,560--$2,000 in VIT $1,500-820-5420 $2,500 in 820-4990)	
Operations Manager	37,500
(Total $40,500 --$1,000 additional in VIT $2,000 –820-4990)	
Compliance Officer	34,500
(Total $37,500—$3,000 in 820-5420)	

General Fund-General Administration Personnel

Reproduction Department
(956) 544-0872

Printer	$42,134
Assistant Printer	25,500
Clerk	24,092

Vehicle Maintenance
(956) 399-6700

Director	46,679
& $5,934 from Road & Bridge	
Chief Mechanic	29,107
Mechanic	26,537
Mechanic	23,263
Mechanic	22,535
Mechanic	21,900
Clerk	20,853

Program Development & Management (P.D.&M.)
(956) 544-0829

P.D.&M. Director	65,906
Planning Coordinator	40,558
(Total $45,183-$4,625 from ESD)	
Fiscal Analyst/Manager	38,514
(Total $41,589– 3,075 from ESD)	
Secretary	24,167
Community Development Coordinator	46,728

Building Maintenance Personnel

M&O Brownsville Health Clinic

Custodian	$19,778

M&O Fr. O'Brien Health Clinic –*Port Isabel*

Custodian	$20,842

M&O San Benito Annex.

Custodian	21,501
Custodian	20,678

M&O Jail

Maintenance Technician IV	$29,552
Maintenance Technician I	24,500
Custodian	20,070
Electrician	33,835
Maintenance Technician I	26,404
Maintenance Tecnician	19,717

M&O Harlingen Annex

Custodian	$20,070

M&O Health Clinic-Harlingen

Custodian	$21,502

M&O Darrell Hester Bldg.

Custodian	$20,228

M&O Orange St.

Custodian	$20,930

M&O Courthouse
(956) 544-0823

Building Superintendent	$52,150
Carpentry Supervisor	35,000
Carpenter II	29,865
Carpenter I	24,798
Carpenter I	28,442
Clerk	24,193
Gardener	22,297
Maintenance Technician I	21,632
Maintenance Technician II	30,254
Maintenance Technician II	35,625
Custodian	20,228
(3) Custodian	20,070
Maintenance Technician	25,016
Office Manager	34,497
Carpenter Helper	22,592
Maintenance Technician	23,490
Custodian	21,599
Air Condition Technician	29,437
Gardener	19,204
(2) Maintenance Technician	20,360

M&O La Feria Bldg.

Maintenance Technician	$24,672

M&O Dancy Bldg.

(2) Custodian	$19,547
Custodian	20,228

Judicial Courts Personnel

Bail Bond Administration
(956) 544-0818

Bail Bond Administrator	$30,496

($34,430 total salary- $3,934 supplement in Bail Bond fund budget)

County Court At Law #1
(956) 544-0855

Judge	133,600

($139,000 total salary- $5,400 supplement in Juvenile Probation budget)

Court Administrator	40,244
Court Coordinator	34,636
Court Bailiff	32,763
Court Reporter	73,300
Court Records Coordinator	31,536

County Court At Law #2
(956) 544-0856

Judge	133,600

($139,000total salary- $5,400 supplement in Juvenile Probation budget)

Court Administrator	46,790
Court Coordinator	34,636
Records Coordinator	23,263
Court Bailiff	32,763
Court Reporter	73,300
Court Interpreter	34,636

County Court At Law #3
(956) 514-0881

Judge	133,600

($139,000 total salary- $5,400 supplement in Juvenile Probation budget)

Court Administrator	40,244
Court Coordinator	34,636
Court Interpreter	7,955
Court Bailiff	32,763
Court Reporter	73,300
Records Coordinator (to begin 1/1/2013)	23,263

District Trial Courts
138th Judicial District Court (956) 544-0877
107th Judicial District Court (956) 544-8045
357th Judicial District Court (956) 544-0837
103rd Judicial District Court (956) 544-0844
197th Judicial District Court (956) 574-8150
404th Judicial District Court (956) 574-0837
444th Judicial District Court
445th Judicial District Court

(8) District Judges	$9,600	ea.
(7) Court Reporters	87,685	ea.
(2) Court Reporters	83,485	ea.
(8) Court Coordinator	34,636	ea.
(2) Interpreters	42,591	ea.
(7) Court Administrators	40,244	ea.
Local Administrator-Admin. Assist.	46,790	ea.
(9) Bailiffs	32,763	

District Trial Courts-continued

Juvenile Court Reporter	87,685
Juvenile Court Coordinator	34,636
(2) Bailiffs	32,763

Indigent Defense/Pretrial Office

Juvenile Court Public Defender	57,082
Juvenile Court Public Defender	56,222
Defense Coordinator	34,217
Pretrial Director	16,283
Administrative Asst.	28,500
Secretary	25,500
Interviewer	43,599
Interviewer	36,759
(2) Interviewer	28,500

Criminal Hearing Office

(2) Magistrate	42,500
Court Administrator	31,620

County Clerk-Judicial
(956) 544-0848

Chief Deputy-Judicial	41,868

(Total $44,710-$2,842 100-4041)

Collections Supervisor	32,762

(Total $33,960-$1,198 100-4040)

Records Mgmt. Supervisor	28,980

(Total $33,000-$1,520 100-4040-$2,500 100-4041)

Bookkeeper	35,535
Criminal Clerk	21,739
Criminal Clerk	21,610
Criminal Clerk	23,100
Criminal Clerk	24,898
Criminal Supervisor	28,900
Admin. Assist./Comm. Court Secretary	27,426

(Total $31,626- $4,200 100-4040)

Mentals Clerk	19,500
Probate Clerk	23,187
Probate Supervisor	28,900
Collection Court Clerk	22,500
Civil Clerk	22,912
Civil Clerk	23,100
Programmer	32,262
Collections Clerk	24,182
Collections Clerk	26,190
(2) Clerk	20,500
Supervisor-SB	25,500
Scanning Clerk	21,500
Asst. Bookkeeper	23,826
Civil Clerk	21,500

Judicial Courts Personnel

District Clerk's Office
(956) 544-0838

District Clerk	80,000
Chief Deputy	48,412
Office Manager	45,489
Criminal Manager	46,573
Court Clerk Manager	34,500
Collections Specialist	35,475
Administrative Asst.	30,028
Bookkeeping Manager	36,317
Bookkeeper	27,814
(8) District Court Clerk	29,774
Records Mgmt. Manager	32,209
Court Clerk	23,349
Jury Manager	31,911
Civil Clerk	22,008
Criminal Clerk	23,097
(3) Civil Clerk	22,102
Court Clerk	21,469
Court Clerk	20,069
Civil Clerk	25,228
Criminal Clerk	19,712
Criminal Clerk	23,097
Records Mgmt Clerk	21,469
Juvenile Court Clerk	29,774
Court Clerk	29,774
Records Mgmt Clerk	26,229
Filing Clerk	20,228
Criminal Clerk	21,246
Collections Supervisor	32,370
(2) Collection Clerk	23,100
Collection Clerk	24,100
(2) Court Clerk	29,774
Civil Clerk	24,400
Child Support Clerk	29,172
Extra Help	10,000

Justice of the Peace Personnel

Justice of the Peace, Precinct 1
Port Isabel, South Padre Island, Laguna Madre Area
(956) 943-2520

Justice of the Peace*	$45,348
(*$5,400 Annual Auto Allowance)	
Court Administrator	31,620
Court Assistant II	28,260
Court Assistant I	24,900

Justice of the Peace, Precinct 2-1
Brownville / Southmost Area
(956) 544-0857

Justice of the Peace*	$45,348
(*$5,400 Annual Auto Allowance)	
Court Administrator	31,620
Court Assistant II	28,260
Court Assistant I	24,900
Court Assistant I	24,900
Court Assistant I	24,900

Justice of the Peace, Precinct 2-2
Brownville / Southmost Area
(956) 544-0858

Justice of the Peace*	$45,348
(*$5,400 Annual Auto Allowance)	
Court Administrator	31,620
Court Assistant II	28,260
Court Assistant I	24,900
Court Assistant I	24,900

Justice of the Peace, Precinct 3-1
San Benito
(956) 399-1387

Justice of the Peace*	$45,348
(*$5,400 Annual Auto Allowance)	
Court Administrator	31,620
Court Assistant I	24,900

Justice of the Peace, Precinct 3-2
San Benito
(956) 399-3525

Justice of the Peace*	$45,348
(*$5,400 Annual Auto Allowance)	
Court Administrator	31,620
Court Assistant I	24,900

Justice of the Peace, Precinct 4 (Through 12/31/2012)
Rio Hondo / Arroyo City Area
(956) 748-4624

Justice of the Peace*	$45,348
(*$5,400 Annual Auto Allowance)	
Court Administrator	31,620

Justice of the Peace, Precinct 5-1
Harlingen Area
(956) 427-8057

Justice of the Peace*	$45,348
(*$5,400 Annual Auto Allowance)	
Court Administrator	31,620
Court Assistant II	28,260
Court Assistant I	24,900
Warrant Officer	32,763

Justice of the Peace, Precinct 5-2
Harlingen Area
(956) 427-8058

Justice of the Peace*	$46,172
(*$5,400 Annual Auto Allowance)	
Court Administrator	31,620
Court Assistant II	28,260
Court Assistant II	28,260

Justice of the Peace, Precinct 6 (through 12/31/2012, Pct 4 effective 1/1/2013)
Los Fresnos / Indian Lake Area
(956) 233-4073

Justice of the Peace*	$45,348
(*$5,400 Annual Auto Allowance)	
Court Administrator	31,620
Court Assistant II	28,260

Justice of the Peace, Precinct 7-1 (through 12/31/2012, Pct. 5-3 effective 1/1/2013)
Santa Maria / La Feria / Santa Rosa Area
(956) 797-1887

Justice of the Peace*	$44,848
(*$5,400 Annual Auto Allowance)	
Court Administrator	31,620
Court Assistant I	24,500
Court Assistant I**	24,500
Court Assistant II	28,260

** funded through 12/31/2012

Justice of the Peace, Precinct 2-3 (effective 1/1/2013)

Justice of the Peace*	$45,348
(*$5,400 Annual Auto Allowance)	
Court Administrator	31,620
Court Assistant II	28,260
Court Assistant I	24,900

District Attorney Personnel

	General Fund	Forfeitue Fund	Other	PreTrial Diversion	Total
County Attorney	$ 26,604		-		$ 26,604
Chief First Asst. D.A.	81,810	3,690	-	21,000	106,500
Executive First Asst. DA	72,157		-	343	72,500
Assistant D.A.	84,500	10,000	-		94,500
Assistant D.A.	63,300	-	-	9,200	72,500
Assistant D.A.	71,250		-	9,250	80,500
Assistant D.A.	70,480	4,000	-	4,020	78,500
Assistant D.A.	2,500	3,560	49,440		55,500
Assistant D.A.	79,500		-	5,000	84,500
Assistant D.A.	74,188	6,000	-	4,312	84,500
Assistant D.A.	72,040	5,000	-	14,460	91,500
Assistant D.A.	46,419	2,000	-	2,081	50,500
Assistant D.A.	54,000	6,337	-	1,000	61,337
Assistant D.A.	58,300	-	-	2,200	60,500
Assistant D.A.	59,150	19,000	-	5,350	83,500
Assistant D.A.	51,940		-	3,560	55,500
Assistant D.A.	55,030	470	-	-	55,500
Assistant D.A.	2,500	4,000	44,000	2,000	52,500
Assistant D.A.	46,419	2,000	-	2,081	50,500
Assistant D.A.	46,419	8,081	-		54,500
Assistant D.A.	46,419	4,081	-		50,500
Investigator	46,419	2,000	-		48,419
Assistant D.A.	49,500	2,000	-	1,000	52,500
Assistant D.A.	46,419	6,081	-		52,500
Assistant D.A.	46,419		-	2,081	48,500
Office Manager	38,921	10,000	-	17,580	66,501
Secretary	35,707	1,000	-	7,793	44,500
Secretary	31,101	2,000	-	11,399	44,500
Secretary	30,351	6,149	-		36,500
Secretary	29,280	5,220	-		34,500
Secretary	30,351	7,149	-	2,000	39,500
Secretary	31,422	1,000	-	11,078	43,500
Investigator	29,280	11,000	-	12,220	52,500
Secretary	26,602	7,898	-	1,000	35,500
Secretary	27,138	7,362	-		34,500
Assistant D.A.	25,541	24,000	-	959	50,500
Secretary	25,805	4,696	-	-	30,501
Secretary	27,508	2,992	-	1,000	31,500
Secretary	25,745	3,000	-	1,755	30,500
Receptionist	24,567	2,000	-		26,567
Investigator	44,277	1,223	-		45,500
Investigator	59,500	2,000	-		61,500
Investigator	45,348	1,152	-		46,500
Investigator	39,992	508			40,500
Investigator	39,992	1,000		508	41,500
Investigator	39,992	508			40,500
Assistant D.A.	54,000	1,500			55,500
Assistant D.A.	54,000	4,500		2,000	60,500
Secretary	26,388	113		-	26,501
Secretary	38,921	5,455		14,124	58,500
Secretary	26,281	220	-		26,501

	General Fund	Forfeitue Fund	Other	PreTrial Diversion	Total
(continued)					
Secretary		8,830	25,170		34,000
Secretary		5,247	32,465		37,712
Secretary		5,208	32,082		37,290
Secretary		6,108	41,077		47,185
Administrative Asst.		11,130	29,870		41,000
Assistant D.A.		48,000			48,000
Assistant D.A.		48,000			48,000
Investigator	-	-	-	-	-
CJD Secretary	-	8,724	28,084	-	36,808
Secretary	24,500	1,000	-	-	25,500
Secretary	26,705	2,795	-	-	29,500
Secretary	26,705	1,295	-	9,500	37,500
Secretary	26,705	828	-	3,967	31,500
Investigator	41,640	860	-	-	42,500
Assistant D.A.	54,000	-	-	1,500	55,500
Assistant D.A.	49,500	1,000	-	-	50,500
Assistant D.A.	59,521	-	-	979	60,500
Investigator	41,640	1,000	-	2,860	45,500
Investigator	-		-	-	-
Secretary	26,705	-	-	1,795	28,500
Secretary	26,705	3,500	-	1,295	31,500
Secretary	26,705	15,795	-	2,000	44,500
Investigator	41,640	3,860	-	-	45,500
VAWA Assistant D.A.	-	18,669	45,000	4,081	67,750
VAWA Secretary	-	10,150	29,000	-	39,150
Investigator	-	14,400	44,000	-	58,400
Secretary	-	8,106	30,894	-	39,000
Assistant D.A.	64,000	-	-	6,500	70,500
Secretary	30,500	2,000	1,000	-	33,500
Secretary	21,388	21,000	-	6,112	48,500
Investigator	32,763	1,000	-	11,737	45,500
Investigator	32,763	1,000	-	7,737	41,500
Assistant D.A.	-	15,692	38,253	11,055	65,000
Investigator	-	-	56,172	-	56,172
Assistant D.A.	65,500	-	-	-	65,500
Assistant D.A.	57,500	5,000	-	-	62,500
Secretary	30,500	3,000	-	-	33,500
Investigator	46,500	4,000	-	-	50,500
Investigator	-	46,290	-	-	46,290
Investigator	-		47,909	-	47,909
Assistant D.A.	-	6,857	75,000	-	81,857
Secretary/Victim Grant	-	5,700	37,000	-	42,700

Constable's Personnel

Constable, Precinct 1
Port Isabel, South Padre Island, Laguna Madre Area
(956) 943-6567

Constable	$45,348
(3) Deputy Constable	32,763
Secretary	18,204
8 Reserve Deputy Slots	

Ranger Division

(9) Deputy Constable	32,763

Constable, Precinct 2
Brownville / Southmost Area
(956) 544-0859

Constable	$45,348
(4) Deputy Constable	32,763
(11) Deputy Constable	32,763
Secretary	21,428
8 Reserve Deputy Slots	

Constable, Precinct 3
San Benito
(956) 399-8057

Constable	$45,348
(3) Deputy Constable	32,763
Secretary	19,640
6 Reserve Deputy Slots	

Constable, Precinct 4 (through 12/31/2012 combines with Pct 3 1/1/2013)
Rio Hondo / Arroyo City Area
(956) 748-3845

Constable	$45,348
(funded through 12/31/2012)	
(5) Deputy Constable	32,763
Deputy Constable	32,763
(funded from Parks)	
Secretary	18,204
6 Reserve Deputy Slots	

Constable, Precinct 5
Harlingen Area
(956) 427-8059

Constable	$45,348
(4) Deputy Constable	32,763
Secretary	18,204
6 Reserve Deputy Slots	

Constable, Precinct 6 (becomes Pct 4 1/1/2013)
Los Fresnos / Indian Lake Area/El Ranchito
(956) 233-4811

Constable	$45,348
(6) Deputy Constable	32,763
Secretary	19,640
14 Reserve Deputy Slots	

Constable, Precinct 7 (through 12/31/2012 combines with Pct 5 1/1/2013)
Santa Maria / La Feria / Santa Rosa Area
(956) 797-1485

Constable	$45,348
(funded through 12/31/2012)	
(4) Deputy Constable	32,763
Secretary	18,204
8 Reserve Deputy Slots	

Sheriff's Office Personnel

Sheriff's Office

(956) 554-6700

County Sheriff	$ 95,200
Chief Deputy	74,500
Captain	59,274
Narcotics/Capt.	59,068
(2) Lieutenants	43,206
Captain	43,206
Lt. Civil/SWAT	43,206
Lt. Narcotics	43,206
Lt. CID *	43,206
(2) Sgt. CID	36,778
(3) Sgt. Patrol	36,778
Narcotics	33,299
(58) Deputy	32,763
Secretary	25,064
Secretary	23,410
Secretary	34,504
Secretary	25,207
Secretary	26,300
Secretary	23,464
Secretary	29,586
Chief Dispatcher	29,173
Asst. Chief Dispatcher	26,075
(11) Dispatcher	24,092
PBX Operator	23,209
Clerk	22,605
Clerk	2,080
Training Officer	36,845

Sheriff Auto Task Force

Sgt.	36,778
(7) Deputy	32,763
Lieutenant*	36,778
(6) Deputy	32,763
Dispatcher	24,092

Sheriff - A.G. Child Support

(3) Deputy	32,763
Secretary	22,081

Sheriff - Drug Forfeiture

Lieutenant*	10,443
Lieutenant*	6,428
Captain*	16,068
(13) Deputy	32,763

Sheriff's Office & Detention Personnel

Jail/Detention Centers

(956) 554-6700

	Total Salary
Chief Jailer	$ 72,500
(2) Commander	45,584
Captain	37,110
Asst. Administrtor	26,000
(6) Lieutenants	31,465
(18) Sergeant	29,418
Attendance Clerk	27,386
Jail Admin Secretary	27,956
(2) Clerk	20,500
Records Clerk	21,782
(4) Clerk	20,930
Clerk	26,106
Clerk	22,081
Finance Clerk	28,250
Asst. Finance Clerk	26,190
Clerk	25,000
Data Systems Analyst	31,934
Chief Cooks	29,551
Training Officer	33,064
(172) Detention Officer	25,324
(45) Detention Officer	26,008
(11) Detention Officer	26,524
Detention Officer	26,967
(6) Detention Officer	27,039
(3) Detention Officer	27,555
(31) Detention Officer	28,070
Detention Officer	28,382
(2) Deputy-Transport	32,763

Jail Infirmary

Infirmary Supervisor	$ 71,136
(2) LVN	45,771
RN	50,040
(2) LVN-PM	44,997
(2) LVN	42,801
(6) LVN	40,523
LVN	41,664
(2) Clerks	20,262
(2) Clerks	20,043
Medication Aide	22,729
(6) Medication Aide	21,146
Medication Aide	21,706
Medication Aide	20,146
Administrative Asst.	28,500
X-ray Tech	35,500
(7) LVN	40,500
(5) Medication Aide	19,500
(1) Clerk	19,500

Juvenile Justice Personnel

	General Fund	Other Funds	Total	Auto Allowance
Juvenile Board Chairperson	5,400	-	5,400	
(11) Juvenile Board Member	5,400	-	5,400	
Chief Executive Office	69,162	40,870	110,032	
Deputy Direcctor	43,611	29,314	72,925	
Deputy Direcctor	46,885	35,615	82,500	
Quality Control & Compliance Spec.	42,717	5,697	48,414	
Quality Control & Compliance Spec.	29,312	3,749	33,061	
Supervisor- B'ville	43,341	10,631	53,972	
Supervisor - San Benito	38,852	16,580	55,432	
Cood.--Court Services	35,893	11,146	47,039	
Juvenile Prob. Officer	29,308	6,332	35,640	
Juvenile Prob. Officer	38,244	6,821	45,065	
Juvenile Prob. Officer	36,284	3,553	39,837	
Juvenile Prob. Officer	12,897	24,342	37,239	
Juvenile Prob. Officer	13,351	22,919	36,270	
Juvenile Prob. Officer	6,184	23,816	30,000	
Juvenile Prob. Officer	29,406	2,438	31,844	
Juvenile Prob. Officer	27,000	2,999	29,999	
Juvenile Prob. Officer	11,857	22,955	34,812	
Juvenile Prob. Officer	27,692	10,308	38,000	
Juvenile Prob. Officer	6,889	33,468	40,357	
Juvenile Prob. Officer	7,270	22,730	30,000	
Juvenile Prob. Officer	11,526	22,919	34,445	
Juvenile Prob. Officer	13,732	22,955	36,687	
Juvenile Prob. Officer	8,795	26,205	35,000	
Juvenile Prob. Officer	30,562	438	31,000	-
Juvenile Prob. Officer	12,309	24,857	37,166	
Coord.-- ISP Services	8,252	27,440	35,692	
JPO - ISP	10,746	26,038	36,784	
Juvenile Probation Officer	18,586	26,832	45,418	
Juvenile Probation Officer	1,942	37,550	39,492	
Juvenile Probation Officer	3,788	29,112	32,900	
Program Specialist	19,507	32,369	51,876	
Juvenile Probation Officer	8,806	26,438	35,244	
Alien Coordinator - JPO	5,754	24,684	30,438	
Victims Contact	23,000	13,370	36,370	
Weed & Seed Coordinator	42,839	6,821	49,660	
Fiscal Clerk	3,337	16,640	19,977	
Juvenile Supervision Officer	0	30,816	30,816	
Juvenile Prob. Officer		28,500	28,500	
Training Officer	38,209	9,074	47,283	
JJAEP Coordinator	6,069	39,177	45,246	
JJAEP -JPO		20,000	20,000	
Fiscal Administrator	19,709	33,319	53,028	
Fiscal Clerk	19,563	5,061	24,624	
Title IV-E Fiscal Coordinator	7,701	22,500	30,201	
Caseworker Coordinator	30,269	4,975	35,244	
CW Ass't/Secre.	10,457	20,548	31,005	
Office Manager	19,267	24,386	43,653	
Recep.-S. Benito	22,821	2,959	25,780	
Secre.--S. Benito	24,807	1,224	26,031	
Recep.- Brownsville	25,211	1,019	26,230	
MHMR-Juv.Pro.Off.	-	36,500	36,500	
MHMR-Juv.Pro.Off.	-	36,500	36,500	
LPC-Supervisor	45,158	5,200	50,358	

Juvenile Justice Personnel

	General Fund	Other Funds	Total	Auto Allowance
Detention Superv.	$ 47,693	$ 7,322	$ 55,015	$ -
Operations Manager	42,862	4,473	47,335	
Intake Officer/Detention Officer	21,235	8,569	29,804	-
Intake Officer/Detention Officer	24,521	9,421	33,942	-
Intake Officer/Detention Officer	23,660	5,278	28,938	-
Intake Officer/Detention Officer	25,688	3,250	28,938	-
Childcare Worker	30,340	1,905	32,245	-
Childcare Worker	29,960	1,200	31,160	-
Childcare Worker	27,927	1,905	29,832	-
Childcare Worker	27,821	1,219	29,040	-
Childcare Worker	32,537	1,219	33,756	-
Childcare Worker	26,880	1,219	28,099	-
(2) Childcare Worker	26,781	1,219	28,000	-
Childcare Worker	25,212	1,219	26,431	-
Childcare Worker	24,566	1,219	25,785	-
(4) Childcare Worker	24,073	2,494	26,567	-
Childcare Worker	23,925	1,219	25,144	-
Childcare Worker	23,887	1,219	25,106	-
Childcare Worker	23,869	1,219	25,088	-
(3) Childcare Worker	23,850	1,219	25,069	-
(13) Childcare Worker	23,850	-	23,850	-
Childcare Worker	22,887	1,219	24,106	-
(2) Childcare Worker	22,774	2,494	25,268	-
Childcare Worker	9,191	14,309	23,500	-
(3) Childcare Worker	22,631	1,219	23,850	
(5) Control Booth Operator	19,139	-	19,139	-
Control Booth Operator	19,654	-	19,654	-
Control Booth Operator	20,891	-	20,891	-
Chief Cook	35,358	-	35,358	-
Cook	21,551	-	21,551	-
Cook	19,551	-	19,551	-
Nurse	43,799	-	43,799	-
Administrative Secretary	26,211	-	26,211	-
Juvenile Bootcamp				
Administrator	1,888	55,196	57,084	0
Operations Manager	12,247	36,157	48,404	0
Supervision Officer	30,841	1,219	32,060	-
Supervision Officer	30,550	1,219	31,769	-
Supervision Officer	27,781	1,219	29,000	-
Supervision Officer	30,617	1,219	31,836	-
Supervision Officer	22,631	1,219	23,850	-
Supervision Officer	23,937	1,219	25,156	-
Supervision Officer	27,675	1,219	28,894	-
(2) Supervision Officer	25,320	1,219	26,539	-
(2) Supervision Officer	24,290	1,219	25,509	-
Supervision Officer	24,220	1,219	25,439	-
Supervision Officer	25,839	-	25,839	-
(4) Supervision Officer	23,850	1,219	25,069	-
Supervision Officer	26,260	1,219	27,479	-
Supervision Officer	27,781	1,219	29,000	
Supervision Officer	24,620	-	24,620	
Supervision Officer	23,901	-	23,901	
(3) Control Booth Operator	19,139	-	19,139	-
Adm. Secretary	27,740	-	27,740	-
Assistant Cook	24,215	-	24,215	-
JPO - Boot Camp	30,088	3,050	33,138	-
JPO - Boot Camp	27,888	3,869	31,757	-
After Care Counselor	40,115	-	40,115	-
(2) Drill Instructor	23,850	-	23,850	-

Health & Welfare Personnel

	General	Other	Total	Auto
Health Department				
Health Administrator	83,500		83,500	
Assistant Health Administrator	36,252	34,348	70,600	
Director of Human Services	23,261	33,239	56,500	
Director of Operations	39,530	31,870	71,400	
(3) Immunization Clerk	4,628	15,600	20,228	
(6) Clerk	20,228		20,228	
Administrative Asst.	7,001	19,499	26,500	
Administrative Asst.	20,405	0	20,405	
Administrative Asst.	24,000		24,000	
Administrative Asst.	27,838		27,838	
Billing Specialist	21,399		21,399	
Billing Specialist	31,836		31,836	
Case Manager	4,244	24,500	28,744	
Case Manager	4,244	31,256	35,500	
Clerk	4,039	15,600	19,639	
Clerk	4,628	15,600	20,228	
Clerk	4,769	16,630	21,399	
Clerk	4,797	16,837	21,634	
Clinic Coordinator	4,628	18,600	23,228	
Clinic Coordinator	10,276	34,730	45,006	
Clinic Coordinator	32,085	13,915	46,000	
Clinic Coordinator/ANP	10,392	64,411	74,803	
Clinic Coordinator/ANP	33,283	41,550	74,833	
Clinical Services Program Corrd	29,225	20,775	50,000	
(4) CSA	4,628	15,600	20,228	
CSA	20,228		20,228	
Janitor	4,628	15,600	20,228	
LVN		36,872	36,872	
LVN	6,392	33,530	39,922	
LVN	33,724	2,776	36,500	
Medical Assistant	1,500	20,000	21,500	
Medical Assistant	2,500	20,000	22,500	
Medical Assistant	7,431	15,669	23,100	
Medical Assistant	20,228	272	20,500	
Medical Assistant	20,500	0	20,500	
Medical Assistant	20,808	692	21,500	
Messenger/Inventory Control	18,140		18,140	
Personnel Safety Officer	28,980	16,520	45,500	
Personnel Specialist	31,127	2,400	33,527	
Planner	25,851		25,851	
Planner	25,914		25,914	
RN	33,293	3,355	36,648	
RN	39,800	13,056	52,856	
TB CSA	4,039	15,600	19,639	
TB LVN	3,628	0	3,628	
TB LVN	4,769	36,531	41,300	
TB LVN	6,329	36,171	42,500	
TB Contact Investigator	1,500	20,000	21,500	
TB Primary Contact Investigator	4,797	22,155	26,952	
Warehouse Manager	32,414		32,414	
Environmental Health				
Administrative Asst.	23,172		23,172	
Health Inspector	24,737		24,737	
Health Inspector	19,000		19,000	
Health Inspector	21,319		21,319	
Environmental Health Director	28,730	15,776	44,506	
Clerk	19,000		19,000	
Animal Control Officer	20,069		20,069	
Animal Control Officer	21,749		21,749	
Animal Control Officer	20,899		20,899	
Animal Control Officer-Super	23,172		23,172	
Animal Control Officer	20,746		20,746	
Health Inspector	25,403		25,403	
(2) Health Inspector	20,000		20,000	
Asst. Director	27,493	28,480	55,973	

Other Funds Personnel

Law Library
(956) 544-0824

Librarian	$31,422
Assistant Librarian	22,853

Employee Benefits Fund
(956) 544-0827

Insurance Clerk	$26,162
Clerk	20,860
Assistant County Auditor	7,981
Asst. Personnel Director	40,610

Bail Security Fund

Administrative Assistant	$23,500
Bail Bond Administrator	3,934
Assistant Treasurer	1,500
Cashier/Clerk	1,500

Special Road & Bridge Fund

M&O Consolidated Precincts

Road Administrator	$ 65,500
Construction Foreman	40,500
Construction Foreman	40,500
Construction Foreman	40,500
Construction Foreman	40,500
Construction Foreman	34,500
Maintenance Foreman	33,728
Maintenance Foreman	35,720
Maintenance Foreman	35,504
Foreman	30,310
Asst. Foreman	30,945
Asst. Foreman	27,961
Asst. Maint. Foreman	27,663
Asst. Maint. Foreman	27,534
Equipment Operator	24,500
(29) Equipment Operator	25,160
Equipment Operator	25,366
Equipment Operator	25,530
Equipment Operator	25,750
Equipment Operator	25,939
Equipment Operator	26,226
Equipment Operator	26,119
Equipment Operator	26,870
Equipment Operator	27,423
Equipment Operator	27,483
Equipment Operator	27,754
Equipment Operator	27,755
Equipment Operator	27,806
Equipment Operator	29,560
Equipment Operator	29,581
Mechanic	27,976
Mechanic	28,192
Mechanic	28,192
Mechanic	28,192
Mechanic Supervisor	33,400
Office Manager	32,608
(21) Road Crewman	23,100
Road Crewman	23,172
Road Crewman	23,399
Road Crewman	23,409
Road Crewman	25,090
(2) Road Crewman	25,462
Road Crewman	27,366
Administrative Services Dir.	34,213
Secretary	30,388
Clerk	27,500
Traffic Sign Technician	25,149
Director Vehicle Maint.	5,934

Geographic Information Systems

Coordinator	$51,852
Cartographer	43,501
Mapper	38,866
Collectors	26,365
Collector	30,563

Commissioner Precinct. #1

(956)574-8174

Assistant	$ 38,921
Secretary	15,870
Commissioner (20%)	9,235

Commissioner Precinct. #2

(956)544-7778

Assistant	$ 38,921
Secretary	14,750
Commissioner (20%)	9,235

Commissioner Precinct. #3

(956)361-8209

Assistant	$ 40,921
Secretary	15,750
Commissioner (20%)	9,235

Commissioner Precinct. #4

(956)427-8069

Assistant	$ 38,921
Secretary	14,750
Commissioner (20%)	9,235

P1anning & Inspection

Director-Dept. of Transportation	54,171
Staff Engineer	98,908
Building Official	40,641
Secretary	28,500
Permit Clerk	26,690
Assistant Director	56,367
(3) Field Agent-Building Inspector	29,500
Field Agent-Building Inspector	33,870
Construction Superintendent	49,880
Administrative Asst.	28,190

Engineering

Asst. Staff Engineer	85,774
R.O.W. Agent	58,807
R.O.W. Clerk	37,000
Administrative Assistant	30,500
Property Manager	48,850
Draftsman II	26,701
Road Construction Inspector	30,402
Survey Party Chief	33,400
Survey Rod Man	25,505
Secretary/Payroll Clerk	32,530
R.O.W. Agent/Surveyor	63,183

International Bridge System

Veterans International Bridge
(956) 982-2224

Bridge System Director	$ 48,688
(Total $141,000)	
Assistant Director	16,302
(Total $101,000)	
Bridge Manager	31,358
(Total $45,070)	
Bridge Supervisor	20,697
(Total $33,399)	
(2) Cashier	25,626
Bookkeeper	32,656
Assistant Bookkeeper	23,854
Secretary	20,899
(14) Toll Collector	22,199
(7) Security Guards	20,728
(3) Custodian	20,728
Computer Technician	19,897
(Total $36,461)	

Gateway International Bridge
(956) 542-4502

Bridge System Director	$ 14,199
Assistant Director	17,183
Bridge Manager	9,978
Bridge Supervisor	6,600
Bookkeeper	27,140
Executive Secretary	25,153
(12) Toll Collector	25,916
(2) Toll Collector	21,626
Toll Collector	25,445
Change Booth Operator	21,626
Head Security Guard	22,749
(9) Security Guards	20,728
Head Custodian	22,700
Custodian	20,728
Computer Technician	7,338

Free Trade Bridge at Los Indios
(956) 504-2011

Bridge System Director	$ 19,460
Assistant Director	16,302
Bridge Manager	10,167
Bookkeeper/Secretary	25,032
(2) Toll Collector	21,626
(2) Toll Collector	22,200
Toll Collector	24,980
(6) Security Guards	20,728
(2) Custodian	20,728
Custodian	21,257
Computer Technician	9,726
Bridge Supervisor	6,601

County Park System

Community Parks

Park/Center Manager	$ 29,000
Park Superintendent	26,602
Park Keeper	22,612
Park Keeper	23,615
(6) Lifeguards	2,800

Isla Blanca Park

(956) 761-5494

Park Manager	$ 40,000
Registration Clerk	21,101
Asst. Park Manager	24,387
Registration Clerk	22,131
(3) Gate Attendant	19,778
Gate Attendant	21,909
Maintenance	21,678
Maintenance	20,900
Maintenance	20,800
Maintenance	20,120
Maintenance	19,140
Maintenance	20,500
Maintenance	19,639
Maintenance	20,706
Director of Operations	15,500
Security Guard	19,778
Bookkeeper	29,000

Andy Bowie

(956) 761-2639

Park Manager	34,401
Asst. Park Manager	23,980
Asst. Park Keeper	20,228
Asst. Park Keeper P-T	5,600
Gate Attendant	19,778

Thomae Park

(956) 748-2044

Asst. Park Manager	29,780
(3) Clerk/Park Keeper	19,140

Public Beaches

(12) Gate Attendant P-T	$ 5,200
Asst. Park Manager	22,915
Clerk/Laborer	19,140

Park System Administration

(956) 761-5495

System Director	64,029
Administrative Aide	31,255
Administrative Aide	28,000
Const./Repair Foreman	38,195
Asst. Const. Foreman	27,754
Carpenter	24,000
Construction Repair	23,000
Asst. Carpenter	21,200
Maintenance Foreman	33,275
Asst. Maint. Foreman	25,249
Clerk	20,150
Deputy Director	43,120
Special Projects Administrator	40,581
Maintenance	20,150
Administrative Services Director	10,166

Browne Rd. Park

Maintenance/Custodian	19,120
Center Director	26,900

Greens Division

Maintenance	26,602
Maintenance	18,180
Maintenance	21,679
Maintenance	20,480
Park Keeper	19,228

CAMERON COUNTY, TEXAS

GENERAL FUND

APPROVED 2012-2013 BUDGET

CAMERON COUNTY, TEXAS

General Fund

Detail Schedule of Revenues and Sources of Funds

Projected For the 2012-2013 Fiscal Year

Fund 100

	2011 Annual Report	2012 Approved Budget	2012 Year-End Estimate	2013 Approved Budget
REVENUES:				
TAX REVENUES	45,156,027	46,761,641	46,761,641	48,174,030
LICENSES AND PERMITS	660,635	534,721	534,721	510,328
INTERGOVERNMENTAL REVEN	5,055,218	3,619,152	3,619,152	3,691,205
CHARGES FOR SERVICES	6,995,622	7,093,320	7,093,320	6,385,084
FINES AND FORFEITURES	5,477,481	5,481,615	5,481,615	5,333,206
MISCELLANEOUS REVENUES	3,613,637	3,113,976	3,113,976	3,548,235
TOTAL GENERAL FUND REVEN	66,958,620	66,604,425	66,604,425	67,642,088
EXPENDITURES				
GENERAL GOVERNMENT ADM	14,952,582	15,584,765	15,584,765	15,962,873
LAW ENFORCEMENT & PUBLIC	50,601,161	49,439,829	49,439,829	50,855,328
HEALTH	2,419,788	2,511,565	2,511,565	2,591,161
WELFARE	4,815,865	4,526,343	4,526,343	4,684,997
GENERAL FUND DEPARTMENTS	72,789,396	72,062,502	72,062,502	74,094,359
	(5,830,776)	(5,458,077)	(5,458,077)	(6,452,271)
Financing Proceeds	789,841	0	0	0
Sale of capital assets	98,629	50,000	50,000	50,000
Insurance Proceeds	0	0	0	0
Transfers In	6,747,596	6,070,577	6,070,577	6,773,445
Transfers Out	(449,415)	(257,374)	(257,374)	(371,174)
	7,186,651	5,863,203	5,863,203	6,452,271
	1,355,875	405,126	405,126	0
COMMITTED FUND BALANCE	0	(405,126)	(405,126)	0
Beginning Fund Balance	5,195,954	4,793,397	6,551,829	6,551,829
Ending Fund Balance	6,551,829	4,793,397	6,551,829	6,551,829

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 BUDGET

Dept.	Description	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS					
22	HIDTA	14,500	-	-	-
23	BORDER HEALTH ISSUES	11,275	-	4,214	4,214
24	IMMUNIZATION ACTION PLAN	21,560	-	15,705	15,705
32	WIC TRANSFER	536,500	-	531,113	531,113
400	GENERAL REVENUE	46,761,641	-	47,477,989	48,174,030
403	COUNTY CLERK	1,105,580	-	1,013,444	1,073,222
404	RECORDS MANAGEMENT	238,495	-	256,883	256,883
4041	OLD RECORDS RETRIEVAL	264,960	-	269,757	269,757
406	EMERGENCY MANAGEMENT	159,952	-	157,753	157,753
409	GENERAL ADMINISTRATION	1,945,298	-	2,308,250	2,407,091
410	CIVIL DIVISION	25	-	-	-
415	BAIL BOND ADMINISTRATION	-	-	-	13,800
416	COPY CENTER	47,941	-	47,941	47,941
419	PROGRAM DEVELOPMENT & MGT	22,400	-	12,000	12,000
420	VEHICLE MAINTENANCE	32,789	-	32,789	41,826
425	COUNTY CLERK - JUDICIAL	1,101,293	-	980,376	980,376
426	COUNTY COURT AT LAW #1	42,150	-	42,000	56,750
427	COUNTY COURT AT LAW #2	42,150	-	42,000	56,750
428	COUNTY COURT AT LAW #3	42,150	-	42,000	56,750
435	DISTRICT COURTS	413,022	-	300,316	300,316
4351	INDIGENT DEFENSE	282,454	-	290,346	290,346
4352	CRIMINAL HEARINGS OFFICER	23,139	-	23,990	23,990
4353	COURTHOUSE SECURITY	142,645	-	163,099	163,099
450	DISTRICT CLERK	1,145,229	-	1,265,626	1,437,275
452	JUSTICE OF THE PEACE GENE	63,432	-	18,061	18,061
453	JUSTICE OF THE PEACE, 1	315,690	-	328,243	319,506
454	JUSTICE OF THE PEACE, 2-1	566,755	-	660,325	660,325
455	JUSTICE OF THE PEACE, 2-2	360,730	-	346,626	346,626
456	JUSTICE OF THE PEACE, 3-1	268,442	-	342,093	118,256
4561	J.P. 3-1, 1/13	-	-	-	137,655
457	JUSTICE OF THE PEACE, 3-2	124,417	-	83,112	109,996
458	JUSTICE OF THE PEACE, #4	120,366	-	84,620	25,386
4581	JUSTICE OF THE PEACE,4,1/	-	-	-	31,605
460	JUSTICE OF THE PEACE, 5-1	549,131	-	549,826	549,826
4601	JSUTICE OF THE PEACE 5-3	-	-	-	154,645
461	JUSTICE OF THE PEACE, 5-2	283,318	-	307,623	307,623
462	JUSTICE OF THE PEACE, #6	121,816	-	120,675	120,675
463	JUSTICE OF THE PEACE, 7-1	272,576	-	283,341	51,548
464	JUSTICE OF THE PEACE 2-3	-	-	-	25,000
475	DISTRICT ATTORNEY	81,204	-	116,415	116,415
491	VOTER REGISTRATION / ELEC	3,000	-	1,951	1,951
495	COUNTY AUDITOR	27,763	-	38,485	38,485
496	MOTOR VEHICLE INSPECTION	85,160	-	109,500	139,280
497	COUNTY TREASURER	10	-	50	50
499	TAX ASSESSOR-COLLECTOR	2,862,984	-	3,325,450	3,227,208
4991	TAX OFFICE - VIT	191,412	-	-	-
512	JAIL/DETENTION CENTERS	4,974,584	-	3,707,550	3,737,084
514	M&O COURTHOUSE	12,104	-	-	-
518	JAIL - INFIRMARY	14,678	-	12,634	12,634
551	CONSTABLE PRECINCT #1	14,603	-	14,477	14,477
552	CONSTABLE PRECINCT #2	73,280	-	64,985	64,985

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 BUDGET

Dept.	Description	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
553	CONSTABLE PRECINCT #3	51,373	-	23,314	23,314
554	CONSTABLE PRECINCT #4	16,567	-	11,294	2,824
5541	MENTAL HEALTH TRANSPORT	110,230	-	153,827	153,827
5542	CONSTABLE PCT 4, 1/13	-	-	-	8,471
555	CONSTABLE PCT #5	107,535	-	132,675	33,169
5551	CONSTABLE PCT 5, 1/13	-	-	-	99,506
556	CONSTABLE PRECINCT #6	7,318	-	8,127	8,127
557	CONSTABLE PRECINCT #7	12,881	-	25,550	25,550
560	SHERIFF	445,741	-	275,740	275,740
5601	M & O SHERIFF'S OFFICE	50,110	-	-	-
570	JUVENILE BOOTCAMP	1,950	-	-	-
571	JUVENILE PROBATION	85,500	-	-	-
576	M&O ADULT PROBATION	79,700	-	24,000	24,000
630	HEALTH DEPARTMENT	208,753	-	162,191	162,191
631	ENVIRONMENTAL HEALTH	110,823	-	88,905	110,080
6411	CHILD PROTECTIVE LEGAL AD	64,693	-	65,000	65,000
642	INDIGENT HEALTH CARE CLAI	200	-	-	-
	Revenue Total:	67,137,977	-	66,764,256	67,692,088
TRANSFERS IN					
58	A.G. CHILD SUPPORT ENFORC	-	-	-	49,155
74	VETERAN'S BRIDGE TRANSFER	1,378,987	-	1,641,429	1,631,859
77	LOS INDIOS BRIDGE	274,650	-	358,884	354,000
80	GATEWAY BRIDGE TRANSFER	3,760,892	-	4,015,200	3,999,545
83	PARK SYSTEM TRANSFER	656,048	-	660,855	738,886
	Total Transfers In:	6,070,577	-	6,676,368	6,773,445
TRANSFERS OUT					
25	CRIMINAL JUSTICE GRANT TR	19,684	-	19,684	19,684
31	COMMUNITY CORRECTIONS ASS	20,239	-	20,239	20,239
33	JUVENILE PROGRAMS	2,307	-	2,307	2,307
42	ENCUMBERED PRE-TRIAL RELE	126,000	-	126,000	226,000
45	JUVENILE PROBATION	62,592	-	62,592	62,592
46	JUVENILE SERVICES	26,552	-	26,552	26,552
89	BAIL SECURITY FUND	-	-	-	13,800
	Total Transfers Out:	257,374	-	257,374	371,174
EXPENDITURE ACCOUNTS					
401	COUNTY JUDGE'S OFFICE	252,976	-	255,495	257,267
402	HUMAN RESOURCES	89,398	89,712	90,892	93,349
4021	CIVIL SERVICE COMMISSION	61,587	61,592	62,317	62,907
403	COUNTY CLERK	868,198	891,921	864,480	876,526
404	RECORDS MANAGEMENT	238,000	235,378	257,903	256,883
4041	OLD RECORDS RETRIEVAL	264,960	227,706	270,637	269,757
405	VETERANS SERVICE OFFICE	163,401	170,617	164,540	166,900
406	EMERGENCY MANAGEMENT	463,868	382,483	450,830	455,046
407	MAIL ROOM	25,194	25,195	27,194	27,194
408	DATA PROCESSING	1,283,722	1,225,164	1,369,620	1,376,867
409	GENERAL ADMINISTRATION	2,266,330	1,832,365	1,965,290	1,994,186
410	CIVIL DIVISION	530,317	557,186	531,632	534,565
411	COMMISSIONER PCT. #1	67,191	-	67,772	68,067
412	COMMISSIONER PCT #2	66,644	-	67,218	67,512

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 BUDGET

Dept.	Description	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
413	COMMISSIONER PCT. 3	69,058	-	69,648	69,952
414	COMMISSIONER PCT. 4	66,644	-	67,218	61,984
415	BAIL BOND ADMINISTRATION	43,551	18,686	44,007	44,596
416	COPY CENTER	154,640	165,024	153,976	155,764
419	PROGRAM DEVELOPMENT & MGT	336,541	336,710	321,799	331,269
420	VEHICLE MAINTENANCE	297,909	296,872	295,337	299,511
425	COUNTY CLERK - JUDICIAL	854,524	1,006,562	866,360	880,526
426	COUNTY COURT AT LAW #1	467,272	467,272	475,923	478,978
427	COUNTY COURT AT LAW #2	504,219	-	512,899	516,365
428	COUNTY COURT AT LAW #3	431,684	443,041	439,754	466,397
435	DISTRICT COURTS	2,944,180	3,003,923	2,969,083	3,019,620
4351	INDIGENT DEFENSE	2,183,736	2,183,736	2,135,658	2,199,777
4352	CRIMINAL HEARINGS OFFICER	160,493	160,601	161,533	163,304
4355	JUVENILE COURT	300,175	256,526	305,617	307,383
450	DISTRICT CLERK	1,721,115	1,715,779	1,742,762	1,917,637
452	JUSTICE OF THE PEACE GENE	78,432	-	30,000	30,000
453	JUSTICE OF THE PEACE, 1	181,018	-	183,985	186,341
454	JUSTICE OF THE PEACE, 2-1	252,648	262,003	256,164	259,702
455	JUSTICE OF THE PEACE, 2-2	218,033	241,927	223,731	226,680
456	JUSTICE OF THE PEACE, 3-1	143,979	119,364	100,349	38,310
4561	J.P. 3-1, 1/13	-	-	-	120,118
457	JUSTICE OF THE PEACE, 3-2	145,231	115,360	146,970	148,559
458	JUSTICE OF THE PEACE, #4	111,121	117,733	117,590	30,374
4581	JUSTICE OF THE PEACE,4,1/	-	-	-	109,711
460	JUSTICE OF THE PEACE, 5-1	229,854	203,450	232,893	236,458
4601	JSUTICE OF THE PEACE 5-3	-	-	-	141,250
461	JUSTICE OF THE PEACE, 5-2	187,177	190,624	188,422	190,781
462	JUSTICE OF THE PEACE, #6	141,544	152,595	143,472	35,531
463	JUSTICE OF THE PEACE, 7-1	216,693	185,066	221,019	57,496
464	JUSTICE OF THE PEACE 2-3	-	-	-	134,037
475	DISTRICT ATTORNEY	4,113,541	4,166,807	3,943,977	3,986,580
491	VOTER REGISTRATION / ELEC	733,715	779,962	737,734	742,457
495	COUNTY AUDITOR	1,146,306	1,407,605	1,157,009	1,219,247
4951	PURCHASING	338,709	360,759	359,350	362,892
496	MOTOR VEHICLE INSPECTION	50,404	82,404	55,014	55,227
497	COUNTY TREASURER	220,161	225,532	224,739	227,095
499	TAX ASSESSOR-COLLECTOR	2,678,722	2,700,533	2,880,583	2,905,107
4991	TAX OFFICE - VIT	191,412	-	-	-
502	M&O CAMERON PARK LAW ENFO	6,519	-	5,600	5,600
503	M&O LOS FRESNOS BUILDING	29,397	29,397	30,328	30,328
504	M&O RIO HONDO ANNEX	25,773	25,773	28,393	28,393
505	M&O PORT ISABEL ANNEX	46,210	46,210	55,450	55,450
507	M&O BROWNSVILLE HEALTH CL	90,404	90,904	94,433	95,047
508	M&O FATHER O'BRIEN HLTH C	57,818	57,818	58,406	59,020
510	M&O DANCY BUILDING	320,729	341,729	350,251	352,094
5111	M&O SANTA ROSA TECHNOLOGY	40,584	45,584	50,355	50,355
512	JAIL/DETENTION CENTERS	14,591,973	13,466,217	14,178,589	14,369,038
5121	M & O JAIL	1,973,696	1,930,493	1,946,942	1,950,630
513	M&O HARLINGEN BUILDING	103,794	108,794	105,437	106,051
514	M&O COURTHOUSE	1,691,547	1,696,275	1,694,445	1,708,517
515	M&O SAN BENITO ANNEX	308,700	307,800	331,721	332,950
516	M&O RECORDS WAREHOUSE	29,367	-	31,625	31,625
517	M&O HARLINGEN HEALTH BLDG	61,935	61,935	62,519	63,134

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 BUDGET

Dept.	Description	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
518	JAIL - INFIRMARY	2,869,829	3,021,889	2,869,538	2,894,812
520	M&O DARRELL B. HESTER BUI	265,477	250,477	262,559	263,174
521	M&O 35 ORANGE ST.	54,637	54,637	52,900	53,514
522	M & O LA FERIA BUILDING	58,370	58,370	60,464	61,080
524	M & O ARROYO CITY FIRE ST	8,245	8,245	8,440	8,440
551	CONSTABLE PRECINCT #1	264,851	273,817	271,013	274,031
5511	CONSTABLE PCT 1 PARKS DIV	488,725	488,059	502,298	516,764
552	CONSTABLE PRECINCT #2	772,208	753,195	794,376	807,848
553	CONSTABLE PRECINCT #3	252,227	255,172	259,853	67,582
5531	CONSTABLE PCT 3, 1/13	-	-	-	436,568
554	CONSTABLE PRECINCT #4	399,037	413,394	359,410	104,542
5541	MENTAL HEALTH TRANSPORT	109,939	162,808	155,147	156,969
5542	CONSTABLE PCT 4, 1/13	-	-	-	312,441
555	CONSTABLE PCT #5	285,345	296,124	289,682	75,165
5551	CONSTABLE PCT 5, 1/13	-	-	-	390,163
556	CONSTABLE PRECINCT #6	405,307	477,475	411,579	104,294
557	CONSTABLE PRECINCT #7	302,571	343,350	267,477	79,067
560	SHERIFF	5,387,563	5,805,343	5,734,450	5,598,717
5601	M & O SHERIFF'S OFFICE	284,127	234,127	302,476	302,476
562	SHERIFF - AUTO THEFT DETA	355,492	355,492	358,255	363,392
570	JUVENILE BOOTCAMP	1,287,567	1,391,348	1,365,105	1,387,070
571	JUVENILE PROBATION	1,787,677	1,912,259	1,856,564	1,897,716
5713	JUVENILE DETENTION	2,304,643	2,359,952	2,329,411	2,361,157
576	M&O ADULT PROBATION	199,342	199,342	161,687	161,687
630	HEALTH DEPARTMENT	1,552,947	1,596,075	1,624,545	1,646,142
6301	COMMUNITY SERVICES	6,354	6,413	6,754	6,754
631	ENVIRONMENTAL HEALTH	576,547	756,610	597,507	606,375
640	INDIGENT SERVICES/AUTOPSI	712,230	582,230	768,679	769,287
641	CHILD WELFARE	684,230	684,230	654,230	654,230
6411	CHILD PROTECTIVE LEGAL AD	123,912	-	124,336	125,509
642	INDIGENT HEALTH CARE CLAI	3,135,971	3,135,971	3,135,971	3,135,971
651	HISTORICAL COMMITTEE	2,700	2,700	2,700	2,700
6521	SANTA MARIA-LEARNING CENT	12,052	12,052	12,120	12,120
6522	SANTA ROSA-LEARNING CENTE	12,972	12,972	13,040	13,040
6523	LA FERIA-LEARNING CENTER	23,088	23,088	23,190	23,190
6524	RIO HONDO	18,586	18,586	18,665	18,665
6525	LOS INDIOS-LEARNING CENTE	12,071	12,071	12,139	12,139
6526	ARROYO CITY LEARNING CENT	6,233	6,233	6,267	6,267
6527	LAS YESCAS LEARNING CENTE	5,968	5,968	6,002	6,002
6528	LA PALOMA	11,581	11,581	11,634	11,634
6529	COMBES LEARNING CENTER	11,564	11,564	11,632	11,632
665	FARM & HOME DEMONSTATION	227,647	240,868	241,141	246,634
666	M&O TICK ERADICATION	5,100	5,100	5,125	5,125
	Expense Total:	73,219,605	71,513,891	73,183,250	74,094,359

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 400

GENERAL REVENUE

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4101	Current Advalorem Taxes	43,190,959.07	44,851,015	0	45,817,729	46,527,075
4102	Delinquent Advalorem Taxes	2,173,757.08	2,136,905	0	2,061,770	2,061,770
4112	TIRZ	0.00	-250,000	0	-150,000	-150,000
4140	Redemption of Property	0.00	0	0	0	0
4151	Discounts	-878,343.96	-910,341	0	-929,963	-944,360
4152	Commissions	-456,900.53	-474,865	0	-483,509	-490,575
4153	Errors and Adjustments	-251,482.94	0	0	-239,397	-242,944
4159	Penalties and Interest	1,378,038.16	1,408,927	0	1,401,359	1,413,064
4430	Fee Revenue	0.00	0	0	0	0
4600	Interest Income	0.00	0	0	0	0
4601	Vending Machine Commissions	0.00	0	0	0	0
4602	Miscellaneous	0.00	0	0	0	0
4610	Restitution Center	0.00	0	0	0	0
4611	Pay Phones Commissions	0.00	0	0	0	0
4612	Snack Bar Commissions	0.00	0	0	0	0
	Revenue Total:	45,156,026.88	46,761,641	0	47,477,989	48,174,030
EXPENDITURE ACCOUNTS						
6070	INDIRECT COST	0.00	0	0	0	0
	Expenditure Total:	0.00	0	0	0	0

CAMERON COUNTY, TEXAS

GENERAL FUND

General Government

100-401	County Judge
100-402	Human Resources//Safety Risk Management
100-4021	Civil Service Commission
100-403	County Clerk
100-404	Records Management
100-4041	Records Management
100-405	Veteran's Service Office
100-406	Emergency Management
100-407	Mail Room
100-408	Computer Center
100-409	General Administration
100-410	Civil Division
100-411	Commissioner Pct. #1
100-412	Commissioner Pct. #2
100-413	Commissioner Pct. #3
100-414	Commissioner Pct. #4
100-416	Reproduction Department
100-419	Program Management & Development
100-420	Vehicle Maintenance
100-491	Voter Registration/Elections
100-495	County Auditor
100-4951	Purchasing Dept
100-497	County Treasurer
100-499	Tax Assessor Collector
100-651	Historical Committee
100-665	Farm & Home Demonstration

APPROVED 2012-2013 BUDGET

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 401

COUNTY JUDGE'S OFFICE

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	64,064.20	64,062	0	64,062	64,062
6002	Salaries-Assistants/Deputies	61,429.91	0	0	0	0
6003	Salaries-Employees	112,223.22	109,000	0	109,000	110,500
6004	Overtime	0.00	0	0	0	0
6006	FICA	17,973.01	13,239	0	13,239	13,354
6007	Group Health	23,626.80	17,257	0	18,041	18,041
6008	Retirement	20,804.23	15,281	0	15,281	15,414
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	703.28	517	0	1,523	1,536
6012	Unemployment Insurance	1,272.73	654	0	763	774
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,765.52	2,942	0	3,000	3,000
6016	Gasoline	0.00	0	0	0	0
6048	Communications	22,617.61	22,000	0	22,620	22,620
6049	Postage	295.67	1,000	0	1,000	1,000
6050	Travel	0.00	0	0	0	0
6069	Equipment Rental	5,279.52	5,423	0	5,365	5,365
6073	Dues and Memberships	200.00	350	0	350	350
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	200.00	1,000	0	1,000	1,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	264.31	251	0	251	251
6087	Miscellaneous	0.00	0	0	0	0
	Expenditure Total:	333,720.01	252,976	0	255,495	257,267

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 402

HUMAN RESOURCES

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	48,563.18	47,099	47,099	47,099	49,358
6004	Overtime	0.00	0	0	0	0
6006	FICA	3,700.83	3,695	3,695	3,695	3,771
6007	Group Health	7,572.30	6,653	6,653	6,955	6,955
6008	Retirement	4,266.89	4,154	4,154	4,153	4,242
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,073.09	1,016	1,016	1,225	1,251
6012	Unemployment Insurance	363.53	282	285	329	336
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,224.68	2,375	2,400	2,375	2,375
6016	Gasoline	3,295.98	3,000	3,000	3,000	3,000
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	745.61	1,000	1,000	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	412.75	576	600	576	576
6048	Communications	8,727.81	7,800	8,000	8,728	8,728
6049	Postage	469.39	500	500	500	500
6050	Travel	0.00	0	0	0	0
6054	Advertising	2,376.70	2,055	3,000	3,000	3,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	689.63	700	700	700	700
6058	Liability Other Insurance	0.00	0	0	9	9
6069	Equipment Rental	2,393.40	2,940	3,000	2,940	2,940
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	550.00	452	450	452	452
6077	Data Processing	0.00	945	0	0	0
6078	Education and Training	200.00	1,656	1,660	1,656	1,656
6079	Legal Books, Publications	474.15	500	500	500	500
6082	Contractual Expense	4,887.00	0	0	0	0
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	0.00	2,000	2,000	2,000	2,000
	Expenditure Total:	92,986.92	89,398	89,712	90,892	93,349

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 4021

CIVIL SERVICE COMMISSION

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	32,901.25	32,900	32,900	32,900	33,400
6004	Overtime	0.00	0	0	0	0
6006	FICA	2,484.88	2,188	2,188	2,517	2,555
6007	Group Health	4,800.00	4,400	4,400	4,600	4,600
6008	Retirement	2,879.33	2,879	2,879	2,905	2,949
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	98.66	98	100	290	294
6012	Unemployment Insurance	245.52	247	250	230	234
6014	Office Supplies	1,030.85	1,425	1,425	1,425	1,425
6016	Gasoline	0.00	0	0	0	0
6045	Professional Services	6,196.88	16,000	16,000	16,000	16,000
6046	Medical and Dental	0.00	0	0	0	0
6049	Postage	0.00	200	200	200	200
6054	Advertising	0.00	1,000	1,000	1,000	1,000
6078	Education and Training	0.00	250	250	250	250
	Expenditure Total:	50,637.37	61,587	61,592	62,317	62,907

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 403

COUNTY CLERK

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	978,378.38	1,036,495	0	934,577	994,355
4440	Court Cost	0.00	0	0	0	0
4441	Copy Reimbursements	83,141.95	65,869	0	75,869	75,869
4444	County Clerk-Records Mgmt	0.00	0	0	0	0
4600	Interest Income	3,164.74	3,216	0	2,998	2,998
4602	Miscellaneous	72.00	0	0	0	0
	Revenue Total:	1,064,757.07	1,105,580	0	1,013,444	1,073,222
EXPENDITURE ACCOUNTS						
6001	Elected Officials	71,746.48	71,745	74,000	71,745	80,000
6002	Salaries-Assistants/Deputies	38,018.73	41,584	45,584	42,584	43,005
6003	Salaries-Employees	281,742.29	329,816	335,289	325,250	331,750
6004	Overtime	0.00	0	0	0	0
6006	FICA	29,694.05	34,655	34,798	34,114	34,862
6007	Group Health	60,215.44	64,764	72,000	68,269	68,269
6008	Retirement	34,262.36	39,439	40,165	38,815	40,155
6009	Auto Allowance	8,152.99	5,400	5,400	5,400	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	1,184.52	1,333	1,182	3,868	4,002
6012	Unemployment Insurance	2,408.50	2,249	3,184	2,575	2,623
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	20,850.55	23,250	22,750	22,750	22,750
6016	Gasoline	2,627.05	2,500	2,500	2,500	2,500
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	485.06	500	1,000	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,491.55	1,865	1,865	1,865	1,865
6048	Communications	13,740.42	13,600	13,600	13,742	13,742
6049	Postage	18,561.71	22,000	23,000	18,000	18,000
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	391.87	400	400	400	400
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	1,821.00	1,900	1,900	1,900	1,900
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	1,780.00	2,500	2,500	2,500	2,500
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	11,746.51	8,744	11,000	8,744	8,744
6073	Dues and Memberships	420.00	795	1,145	300	300
6077	Data Processing	162,121.82	192,000	192,000	192,000	192,000
6078	Education and Training	1,960.00	2,000	2,500	2,000	2,000

Fund 100 **Dept.** 403

COUNTY CLERK

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	4,283.24	5,159	4,159	4,159	4,159
6087	Miscellaneous	0.00	0	0	0	0
	Expenditure Total:	769,706.14	868,198	891,921	864,480	876,526

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 **Dept.** 404

RECORDS MANAGEMENT

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4444	County Clerk-Records Mgmt	282,872.69	238,495	0	256,883	256,883
4897	Preservation & Education Fee	200.00	0	0	0	0
	Revenue Total:	283,072.69	238,495	0	256,883	256,883
EXPENDITURE ACCOUNTS						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	5,140.93	5,087	8,240	8,000	8,079
6003	Salaries-Employees	180,703.65	139,822	89,909	89,909	92,381
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	2,530.00	0	10,000	10,000	10,000
6006	FICA	14,277.66	11,086	7,490	8,255	8,505
6007	Group Health	38,477.11	28,310	22,449	23,469	23,469
6008	Retirement	16,263.44	12,795	8,645	9,528	8,871
6009	Auto Allowance	407.96	0	0	0	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	566.30	433	862	950	972
6012	Unemployment Insurance	1,409.50	869	685	755	773
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,629.58	2,000	3,000	3,000	3,000
6015	Maps, Plans	0.00	0	0	0	0
6047	Mobile Phones	118.45	150	150	150	150
6048	Communications	1,287.95	1,853	1,853	1,853	1,853
6049	Postage	0.00	0	0	0	0
6077	Data Processing	0.00	35,595	82,095	102,034	98,830
	Expenditure Total:	262,812.53	238,000	235,378	257,903	256,883

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 **Dept.** 4041

OLD RECORDS RETRIEVAL

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4441	Copy Reimbursements	0.00	850	0	0	0
4444	County Clerk-Records Mgmt	223,824.06	264,110	0	269,757	269,757
	Revenue Total:	223,824.06	264,960	0	269,757	269,757
EXPENDITURE ACCOUNTS						
6001	Elected Officials	0.00	0	5,000	0	0
6002	Salaries-Assistants/Deputies	2,815.55	2,842	2,927	2,842	3,162
6003	Salaries-Employees	72,730.10	95,074	45,104	43,790	45,170
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	17,363.28	10,000	19,000	19,000	19,000
6006	FICA	6,893.51	8,256	4,057	5,021	5,151
6007	Group Health	16,382.28	27,038	9,600	20,240	15,640
6008	Retirement	6,611.20	9,529	4,683	5,795	4,268
6009	Auto Allowance	0.00	0	1,800	0	0
6011	Workers Compensation	279.13	322	365	578	593
6012	Unemployment Insurance	693.38	647	336	459	471
6013	Photocopying	0.00	0	0	0	0
6077	Data Processing	78,531.39	111,252	134,834	172,912	176,302
6078	Education and Training	0.00	0	0	0	0
	Expenditure Total:	202,299.82	264,960	227,706	270,637	269,757

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 **Dept.** 405

VETERANS SERVICE OFFICE

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	24,070.30	44,417	44,417	44,417	44,917
6003	Salaries-Employees	64,213.52	68,458	72,809	68,458	69,957
6004	Overtime	0.00	0	0	0	0
6006	FICA	6,612.17	8,635	8,936	8,635	8,788
6007	Group Health	15,073.69	17,600	19,200	18,400	18,400
6008	Retirement	7,557.22	9,967	10,314	9,967	10,143
6009	Auto Allowance	689.65	0	0	0	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	257.11	337	1,028	993	1,011
6012	Unemployment Insurance	638.38	677	818	790	804
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,010.33	2,185	2,200	2,185	2,185
6016	Gasoline	1,352.56	1,250	1,250	1,250	1,250
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	262.28	1,000	1,000	800	800
6036	Miscellaneous Repairs	0.00	0	0	0	0
6047	Mobile Phones	677.48	840	840	840	840
6048	Communications	4,060.12	4,600	4,600	4,600	4,600
6049	Postage	828.71	1,000	1,000	1,000	1,000
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	256.95	300	300	300	300
6063	Sewage and Garbage	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	230	0	0	0
6069	Equipment Rental	1,224.36	1,605	1,605	1,605	1,605
6073	Dues and Memberships	0.00	100	100	100	100
6078	Education and Training	50.00	200	200	200	200
6079	Legal Books, Publications	0.00	0	0	0	0
	Expenditure Total:	128,834.83	163,401	170,617	164,540	166,900

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 **Dept.** 406

EMERGENCY MANAGEMENT

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4204	Inspections	8,640.00	8,677	0	12,753	12,753
4300	State Revenue	0.00	0	0	0	0
4353	Emergency Services District	70,040.00	145,000	0	145,000	145,000
4380	Financing Proceeds	0.00	0	0	0	0
4484	Emergency Mgmt Citations	0.00	1,500	0	0	0
4860	Permits	0.00	4,775	0	0	0
	Revenue Total:	78,680.00	159,952	0	157,753	157,753
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	61,249.76	61,000	61,000	61,000	61,500
6003	Salaries-Employees	165,204.92	220,500	165,500	220,500	223,500
6004	Overtime	0.00	0	0	0	0
6006	FICA	17,050.51	21,535	17,327	21,535	21,803
6007	Group Health	23,696.06	30,800	22,000	32,200	32,200
6008	Retirement	19,818.21	24,856	20,000	24,856	25,166
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	3,941.90	8,026	6,521	9,136	9,250
6012	Unemployment Insurance	1,679.19	1,990	1,359	1,971	1,995
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,437.45	3,020	2,500	2,500	2,500
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	9,391.80	11,033	8,738	8,738	8,738
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	2,154.39	4,600	2,000	2,000	2,000
6019	Lubricants	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	2,980	0	0	0
6030	Vehicle Repairs	2,011.47	3,000	3,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	8,142.00	5,500	5,500	7,600	7,600
6048	Communications	17,739.86	15,000	15,000	17,800	17,800
6049	Postage	315.07	100	700	700	700
6050	Travel	168.55	0	0	0	0
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	0.00	0	1,000	1,000	1,000
6057	Vehicle Insurance	2,455.27	2,500	2,500	2,600	2,600
6058	Liability Other Insurance	0.00	0	0	26	26
6059	Bonds	50.00	184	184	184	184
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	20,120.24	14,280	14,170	0	0
6068	Real Estate Rental	0.00	0	0	0	0

Fund 100 **Dept.** 406

EMERGENCY MANAGEMENT

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6069	Equipment Rental	4,135.18	4,365	4,365	4,365	4,365
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	0.00	0	465	0	0
6073	Dues and Memberships	455.00	365	0	465	465
6077	Data Processing	0.00	280	0	0	0
6078	Education and Training	450.00	154	454	454	454
6079	Legal Books, Publications	0.00	400	600	600	600
6082	Contractual Expense	25,353.09	27,000	27,000	27,000	27,000
6084	Judges	0.00	0	0	0	0
6195	Safety Supplies	0.00	300	500	500	500
6196	Safety Equipment	0.00	100	100	100	100
	Expenditure Total:	387,019.92	463,868	382,483	450,830	455,046

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Fund 100 **Dept.** 407

MAIL ROOM

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6014	Office Supplies	646.64	1,000	1,000	3,000	3,000
6015	Maps, Plans	0.00	0	0	0	0
6048	Communications	643.94	600	600	600	600
6049	Postage	0.00	50	50	50	50
6069	Equipment Rental	9,668.00	23,544	23,545	23,544	23,544
6079	Legal Books, Publications	0.00	0	0	0	0
	Expenditure Total:	10,958.58	25,194	25,195	27,194	27,194

CAMERON COUNTY, TEXAS
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Fund 100 **Dept.** 408

DATA PROCESSING

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	67,813.76	59,730	70,376	70,376	71,014
6003	Salaries-Employees	438,665.66	427,038	441,217	441,217	446,717
6004	Overtime	0.00	500	500	500	500
6006	FICA	37,522.80	39,175	0	39,175	39,645
6007	Group Health	58,271.50	54,014	0	56,470	56,470
6008	Retirement	43,395.40	45,218	0	45,218	45,760
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	5,120.45	7,282	0	4,506	4,560
6012	Unemployment Insurance	3,759.44	3,073	0	3,585	3,628
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	11,559.83	14,250	14,250	14,250	14,250
6016	Gasoline	2,593.37	2,400	2,400	3,500	3,500
6018	Diesel Fuel	0.00	0	0	0	0
6030	Vehicle Repairs	1,652.23	2,000	2,000	2,000	2,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	2,739.62	2,571	2,571	2,571	2,571
6048	Communications	85,401.79	64,000	64,000	58,402	58,402
6049	Postage	0.00	500	500	500	500
6057	Vehicle Insurance	833.42	900	900	900	900
6058	Liability Other Insurance	0.00	0	0	0	0
6067	Equipment Maintenance	212,346.74	499,383	564,762	564,762	564,762
6069	Equipment Rental	4,996.59	5,388	5,388	5,388	5,388
6073	Dues and Memberships	100.00	250	250	250	250
6077	Data Processing	198,610.51	40,000	40,000	40,000	40,000
6078	Education and Training	3,425.00	3,000	3,000	3,000	3,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	1,723.60	13,050	13,050	13,050	13,050
6091	Building Improvements	0.00	0	0	0	0
	Expenditure Total:	1,180,531.71	1,283,722	1,225,164	1,369,620	1,376,867

Fund 100 **Dept.** 409

GENERAL ADMINISTRATION

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4305	Interlocal Revenue	0.00	100,000	0	0	100,000
4320	Federal Wildlife Allocation	32,718.02	27,193	0	27,193	27,193
4321	Health Ins Premiums	0.00	0	0	0	0
4341	State Mixed Drink Tax	665,722.53	620,000	0	620,000	645,000
4342	State Bingo Tax	117,294.49	88,525	0	100,000	53,022
4360	Miscellaneous Revenue	0.00	0	0	0	0
4405	Sales Tax Commissions-Tax Auto	1,113,367.39	831,425	0	1,258,447	1,258,447
4447	Copy Receipts	12.40	0	0	0	0
4476	County's Waste Collection fee	198,128.91	139,597	0	186,660	205,529
4600	Interest Income	45,946.36	55,658	0	45,900	45,900
4601	Vending Machine Commissions	14,723.91	16,800	0	3,950	5,900
4602	Miscellaneous	27,226.68	12,500	0	12,500	12,500
4611	Pay Phones Commissions	0.00	0	0	0	0
4612	Snack Bar Commissions	3,900.00	3,600	0	3,600	3,600
4614	Land Rental	0.00	0	0	0	0
4640	Sale of Surplus	97,410.00	50,000	0	50,000	50,000
4641	Sale Equip-Patrol Units, etc.	0.00	0	0	0	0
	Revenue Total:	2,316,450.69	1,945,298	0	2,308,250	2,407,091
EXPENDITURE ACCOUNTS						
6014	Office Supplies	240.52	500	0	500	500
6016	Gasoline	0.00	0	0	0	0
6033	Contingencies	0.00	245,384	0	0	0
6040	Audit and Accounting	51,000.00	51,800	51,000	51,000	51,000
6041	Consulting	0.00	0	0	0	0
6045	Professional Services	97,908.59	98,612	22,000	27,000	44,000
6047	Mobile Phones	0.00	0	0	0	0
6050	Travel	106,418.69	120,000	0	117,425	123,722
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6052	Travel-Mileage Reimbursement	0.00	24,000	0	30,000	30,000
6054	Advertising	0.00	3,600	3,600	3,600	3,600
6058	Liability Other Insurance	115,927.65	116,532	116,532	124,325	125,000
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	20,000	20,000	20,000	20,000
6070	INDIRECT COST	759,100.62	745,734	745,734	745,734	750,658
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	36,473.00	50,000	49,793	50,000	50,000
6077	Data Processing	0.00	0	0	0	0
6082	Contractual Expense	742,083.59	790,168	823,706	795,706	795,706
6087	Miscellaneous	5,000.00	0	0	0	0
6096	Equipment	0.00	0	0	0	0

Fund 100 **Dept.** 409

GENERAL ADMINISTRATION

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
	Expenditure Total:	1,914,152.66	2,266,330	1,832,365	1,965,290	1,994,186

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Fund 100 **Dept.** 410

CIVIL DIVISION

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4447	Copy Receipts	24.30	25	0	0	0
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	24.30	25	0	0	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	118,634.80	120,000	126,000	120,000	120,500
6003	Salaries-Employees	241,618.39	244,474	271,500	248,046	250,046
6004	Overtime	0.00	0	0	0	0
6006	FICA	27,089.34	28,156	28,156	28,156	28,347
6007	Group Health	23,200.00	22,000	22,000	23,000	23,000
6008	Retirement	31,528.38	32,498	32,498	32,498	32,719
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	643.52	679	679	405	408
6012	Unemployment Insurance	2,667.46	2,208	2,208	2,576	2,594
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,467.09	2,423	2,500	2,423	2,423
6016	Gasoline	0.00	0	0	0	0
6045	Professional Services	2,869.19	40,000	40,000	40,000	40,000
6046	Medical and Dental	0.00	0	0	0	0
6048	Communications	5,306.75	5,800	5,800	5,800	5,800
6049	Postage	378.73	1,200	1,200	1,200	1,200
6050	Travel	0.00	0	0	0	0
6069	Equipment Rental	5,244.99	5,684	6,700	5,633	5,633
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	350.00	2,195	2,195	2,195	2,195
6072	Settlements and Judgments	225,583.93	7,965	0	5,200	5,200
6073	Dues and Memberships	705.00	1,000	1,000	1,000	1,000
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	725.00	1,800	1,500	1,500	1,500
6079	Legal Books, Publications	10,701.22	12,235	13,250	12,000	12,000
6082	Contractual Expense	1,442.51	0	0	0	0
6096	Equipment	1,079.20	0	0	0	0
	Expenditure Total:	702,235.50	530,317	557,186	531,632	534,565

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GENERAL FUND
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Fund 100 **Dept.** 411

COMMISSIONER PCT. #1

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6001	Elected Officials	36,940.62	36,938	0	36,938	36,938
6003	Salaries-Employees	15,620.69	15,620	0	15,620	15,870
6006	FICA	3,814.03	4,021	0	4,021	4,040
6007	Group Health	6,240.10	5,720	0	5,980	5,980
6008	Retirement	4,599.84	4,641	0	4,641	4,663
6011	Workers Compensation	157.91	157	0	463	465
6012	Unemployment Insurance	270.37	94	0	109	111
6013	Photocopying	0.00	0	0	0	0
	Expenditure Total:	67,643.56	67,191	0	67,772	68,067

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Fund 100 **Dept.** 412

COMMISSIONER PCT #2

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6001	Elected Officials	36,940.22	36,938	0	36,938	36,938
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	14,063.23	14,500	0	14,500	14,750
6006	FICA	3,796.97	3,935	0	3,935	3,954
6007	Group Health	6,359.20	5,720	0	5,980	5,980
6008	Retirement	4,463.40	4,542	0	4,542	4,564
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	153.18	154	0	453	455
6012	Unemployment Insurance	114.51	87	0	102	103
6013	Photocopying	0.00	0	0	0	0
6047	Mobile Phones	729.60	768	0	768	768
6048	Communications	0.00	0	0	0	0
	Expenditure Total:	66,620.31	66,644	0	67,218	67,512

CAMERON COUNTY, TEXAS
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Fund 100 **Dept.** 413

COMMISSIONER PCT. 3

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	36,940.10	36,938	0	36,938	36,938
6003	Salaries-Employees	16,499.78	16,500	0	16,500	16,758
6006	FICA	3,794.62	4,088	0	4,088	4,108
6007	Group Health	6,314.88	5,786	0	6,049	6,049
6008	Retirement	4,676.62	4,719	0	4,719	4,741
6011	Workers Compensation	160.52	160	0	470	473
6012	Unemployment Insurance	123.15	99	0	116	117
6013	Photocopying	0.00	0	0	0	0
6047	Mobile Phones	736.00	768	0	768	768
6048	Communications	0.00	0	0	0	0
	Expenditure Total:	69,245.67	69,058	0	69,648	69,952

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GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 414

COMMISSIONER PCT. 4

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6001	Elected Officials	36,798.70	36,938	0	36,938	32,228
6003	Salaries-Employees	14,152.28	14,500	0	14,500	14,750
6005	Extra Help	0.00	0	0	0	0
6006	FICA	3,804.69	3,935	0	3,935	3,594
6007	Group Health	6,456.38	5,720	0	5,980	5,980
6008	Retirement	4,322.59	4,542	0	4,542	4,148
6009	Auto Allowance	14.89	0	0	0	0
6011	Workers Compensation	153.02	154	0	453	413
6012	Unemployment Insurance	104.63	87	0	102	103
6013	Photocopying	0.00	0	0	0	0
6047	Mobile Phones	700.80	768	0	768	768
6048	Communications	0.00	0	0	0	0
	Expenditure Total:	66,507.98	66,644	0	67,218	61,984

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 416

COPY CENTER

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4464	Labor Charges	38,475.45	47,941	0	47,941	47,941
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	38,475.45	47,941	0	47,941	47,941
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	44,664.77	41,634	45,797	41,634	42,134
6003	Salaries-Employees	44,465.08	48,594	53,453	48,594	49,594
6005	Extra Help	11,901.60	11,856	12,000	11,856	11,856
6006	FICA	7,608.95	7,809	8,511	7,809	7,924
6007	Group Health	14,400.00	13,200	14,400	13,800	13,800
6008	Retirement	7,799.72	7,967	8,089	7,967	8,100
6009	Auto Allowance	764.22	0	0	0	0
6011	Workers Compensation	2,334.65	3,433	1,985	2,042	2,072
6012	Unemployment Insurance	747.79	613	779	715	725
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	4,521.43	4,750	5,000	4,750	4,750
6016	Gasoline	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	0	100	0	0
6048	Communications	439.50	700	800	700	700
6049	Postage	49.34	25	50	50	50
6050	Travel	0.00	0	0	0	0
6067	Equipment Maintenance	7,887.45	10,148	11,000	11,000	11,000
6069	Equipment Rental	3,057.60	3,059	3,060	3,059	3,059
6072	Settlements and Judgments	0.00	0	0	0	0
6077	Data Processing	0.00	852	0	0	0
	Expenditure Total:	150,642.10	154,640	165,024	153,976	155,764

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 419

PROGRAM DEVELOPMENT & MGT

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4353	Emergency Services District	3,000.00	18,800	0	12,000	12,000
4380	Financing Proceeds	0.00	0	0	0	0
4958	Indirect Cost	0.00	3,600	0	0	0
	Revenue Total:	3,000.00	22,400	0	12,000	12,000
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	64,907.01	65,406	67,368	65,406	65,906
6003	Salaries-Employees	145,744.86	156,667	153,436	148,967	157,667
6005	Extra Help	17,728.50	20,000	20,000	20,000	20,000
6006	FICA	17,679.16	18,481	18,421	18,519	18,633
6007	Group Health	23,528.79	22,000	24,000	23,000	23,000
6008	Retirement	18,435.13	19,609	19,496	19,609	19,742
6009	Auto Allowance	2,714.98	0	3,300	0	0
6011	Workers Compensation	690.01	723	2,119	2,130	2,143
6012	Unemployment Insurance	1,717.16	1,452	1,685	1,695	1,705
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,897.21	4,633	3,500	2,233	2,233
6027	Clothing	0.00	0	0	0	0
6047	Mobile Phones	920.00	960	960	960	960
6048	Communications	9,469.34	9,000	9,000	9,470	9,470
6049	Postage	1,914.16	600	700	700	700
6050	Travel	0.00	0	0	0	0
6054	Advertising	3,701.04	6,500	6,500	3,500	3,500
6055	Printing and Binding	0.00	0	0	0	0
6059	Bonds	0.00	110	125	110	110
6069	Equipment Rental	3,507.19	3,500	4,000	3,500	3,500
6073	Dues and Memberships	148.00	600	600	500	500
6077	Data Processing	0.00	4,900	0	0	0
6078	Education and Training	1,220.00	1,400	1,500	1,500	1,500
6079	Legal Books, Publications	0.00	0	0	0	0
	Expenditure Total:	316,922.54	336,541	336,710	321,799	331,269

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 420

VEHICLE MAINTENANCE

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4464	Labor Charges	35,710.47	32,789	0	32,789	41,826
4601	Vending Machine Commissions	0.00	0	0	0	0
	Revenue Total:	35,710.47	32,789	0	32,789	41,826
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	46,236.20	46,234	46,234	46,234	46,734
6003	Salaries-Employees	137,875.05	140,853	141,196	141,196	144,196
6004	Overtime	0.00	0	0	0	0
6006	FICA	13,930.37	14,338	14,338	14,338	14,606
6007	Group Health	32,867.92	30,312	30,312	31,689	31,689
6008	Retirement	16,111.94	16,550	16,550	16,550	16,859
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,778.66	2,000	2,000	2,000	2,000
6011	Workers Compensation	4,094.68	5,621	4,217	3,938	4,010
6012	Unemployment Insurance	1,374.34	1,125	1,125	1,312	1,337
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,544.66	2,375	2,375	2,375	2,375
6016	Gasoline	1,716.33	2,500	2,500	2,600	2,600
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	5,363.04	7,500	7,500	7,500	7,500
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	0.00	60	60	60	60
6030	Vehicle Repairs	3,311.98	3,000	3,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	550.00	1,436	0	0	0
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	956.22	1,200	1,200	1,120	1,120
6048	Communications	469.38	1,600	1,600	1,600	1,600
6049	Postage	76.12	200	200	200	200
6050	Travel	0.00	0	0	0	0
6056	Property Insurance	920.73	565	565	625	625
6057	Vehicle Insurance	621.74	1,600	1,600	1,600	1,600
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	6,988.87	8,000	8,000	8,000	8,000
6061	Natural Gas	0.00	0	0	0	0
6063	Sewage and Garbage	2,593.43	6,500	6,500	3,000	3,000
6064	Building Maintenance	2,235.73	1,876	1,900	2,500	2,500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	4,080.78	2,064	3,500	3,500	3,500
6068	Real Estate Rental	0.00	0	0	0	0

Fund 100 **Dept.** 420

VEHICLE MAINTENANCE

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6078	Education and Training	0.00	250	250	250	250
6195	Safety Supplies	19.20	150	150	150	150
6196	Safety Equipment	0.00	0	0	0	0
	Expenditure Total:	286,717.37	297,909	296,872	295,337	299,511

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 491

VOTER REGISTRATION / ELEC

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4447	Copy Receipts	1,647.60	3,000	0	1,951	1,951
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	1,647.60	3,000	0	1,951	1,951
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	62,556.08	62,554	62,554	62,554	63,054
6003	Salaries-Employees	184,605.53	170,227	219,452	190,190	193,690
6004	Overtime	8,277.11	8,000	5,000	5,000	5,000
6005	Extra Help	44,191.17	81,500	95,000	95,000	95,000
6006	FICA	25,795.93	27,288	29,071	27,288	27,594
6007	Group Health	38,371.71	35,200	43,200	36,800	36,800
6008	Retirement	22,298.47	22,317	33,555	22,317	22,671
6009	Auto Allowance	4,573.11	0	0	0	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	1,161.14	1,062	3,344	3,131	3,166
6012	Unemployment Insurance	2,545.38	2,134	2,660	2,490	2,518
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	33,334.45	70,190	70,000	70,000	70,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	3,254.10	3,100	3,100	4,700	4,700
6017	Butane	0.00	0	0	0	0
6025	Food-Human	147.00	300	300	300	300
6026	Household Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	459.23	1,000	1,000	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	-144.15	8,250	8,660	8,250	8,250
6047	Mobile Phones	14,896.37	20,760	20,760	28,000	28,000
6048	Communications	1,543.97	1,900	1,900	1,900	1,900
6049	Postage	2,270.24	44,000	21,000	21,000	21,000
6050	Travel	0.00	0	0	0	0
6054	Advertising	4,918.08	18,900	8,600	8,600	8,600
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	702.74	750	1,500	750	750
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	150	150	150	150
6067	Equipment Maintenance	-11,418.99	133,865	128,216	128,216	128,216
6068	Real Estate Rental	300.00	550	600	550	550
6069	Equipment Rental	2,240.06	2,438	2,500	2,268	2,268
6073	Dues and Memberships	125.00	500	550	500	500
6076	Laundry and Linen	0.00	0	0	0	0

Fund 100 **Dept.** 491

VOTER REGISTRATION / ELEC

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6077	Data Processing	14,127.90	15,000	15,000	15,000	15,000
6078	Education and Training	0.00	1,230	1,500	1,230	1,230
6079	Legal Books, Publications	0.00	50	50	50	50
6082	Contractual Expense	0.00	500	500	500	500
6195	Safety Supplies	0.00	0	240	0	0
	Expenditure Total:	460,987.48	733,715	779,962	737,734	742,457

Fund 100 **Dept.** 495

COUNTY AUDITOR

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4461	Audit Fees	26,435.00	27,763	0	26,435	26,435
4600	Interest Income	0.00	0	0	0	0
4958	Indirect Cost	0.00	0	0	12,050	12,050
	Revenue Total:	26,435.00	27,763	0	38,485	38,485
EXPENDITURE ACCOUNTS						
6001	Elected Officials	95,663.28	95,660	95,660	95,660	96,160
6002	Salaries-Assistants/Deputies	688,479.68	704,207	905,210	705,210	753,530
6003	Salaries-Employees	0.00	0	0	0	0
6004	Overtime	2,064.18	3,000	3,000	3,000	3,000
6005	Extra Help	0.00	1,003	0	0	0
6006	FICA	57,756.41	61,496	76,796	61,496	65,231
6007	Group Health	84,956.87	78,659	96,259	82,234	86,834
6008	Retirement	68,805.62	70,982	88,642	70,982	75,293
6009	Auto Allowance	2.37	0	0	0	0
6011	Workers Compensation	2,337.43	2,400	8,834	7,074	7,504
6012	Unemployment Insurance	5,812.77	4,823	7,027	5,627	5,969
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	12,339.74	12,748	13,300	13,300	13,300
6016	Gasoline	1,031.94	1,000	800	1,000	1,000
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	80.32	500	500	500	500
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	583.88	520	520	520	520
6048	Communications	20,104.07	22,000	22,000	22,000	22,000
6049	Postage	2,156.07	2,425	2,500	2,500	2,500
6050	Travel	0.00	0	0	0	0
6054	Advertising	9,227.04	8,000	9,500	9,300	9,300
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	391.87	425	425	425	425
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	94.60	93	100	100	100
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	56,272.06	57,715	64,500	64,500	64,500
6069	Equipment Rental	4,832.28	3,523	2,304	2,603	2,603
6073	Dues and Memberships	2,796.67	2,275	2,500	2,500	2,500
6077	Data Processing	3,418.38	10,056	4,000	4,000	4,000
6078	Education and Training	2,126.00	2,250	3,000	2,250	2,250
6079	Legal Books, Publications	0.00	318	0	0	0
6082	Contractual Expense	305.35	228	228	228	228
6087	Miscellaneous	0.00	0	0	0	0

Fund 100 **Dept.** 495

COUNTY AUDITOR

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
	Expenditure Total:	1,121,638.88	1,146,306	1,407,605	1,157,009	1,219,247

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 4951

PURCHASING

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	116,661.37	109,595	116,662	111,575	112,575
6003	Salaries-Employees	131,446.95	127,056	131,447	140,365	142,365
6006	FICA	18,625.46	19,273	19,273	19,273	19,503
6007	Group Health	33,600.00	30,800	33,600	32,200	32,200
6008	Retirement	21,713.09	22,246	21,714	22,246	22,511
6011	Workers Compensation	743.22	752	752	2,217	2,243
6012	Unemployment Insurance	1,848.21	1,512	1,890	1,764	1,785
6014	Office Supplies	3,561.31	2,977	3,562	3,420	3,420
6047	Mobile Phones	920.00	960	960	960	960
6048	Communications	7,109.68	7,000	7,110	7,110	7,110
6049	Postage	494.70	200	650	650	650
6050	Travel	0.00	0	0	0	0
6054	Advertising	16,389.05	12,800	16,390	14,000	14,000
6067	Equipment Maintenance	0.00	158	0	0	0
6069	Equipment Rental	5,231.93	2,295	5,250	2,295	2,295
6073	Dues and Memberships	622.09	310	724	500	500
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	775.00	775	775	775	775
	Expenditure Total:	359,742.06	338,709	360,759	359,350	362,892

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 496

MOTOR VEHICLE INSPECTION

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4204	Inspections	136,560.00	85,160	0	109,500	139,280
4600	Interest Income	0.00	0	0	0	0
	Revenue Total:	136,560.00	85,160	0	109,500	139,280
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	31,906.86	32,000	32,000	32,000	32,500
6006	FICA	2,426.40	2,448	2,448	2,448	2,486
6007	Group Health	4,800.00	4,900	4,900	4,900	4,600
6008	Retirement	2,792.20	2,803	2,803	2,803	2,870
6011	Workers Compensation	1,266.81	783	783	783	783
6012	Unemployment Insurance	236.12	320	320	320	228
6016	Gasoline	219.21	3,950	5,150	8,400	8,400
6030	Vehicle Repairs	132.09	500	500	500	500
6047	Mobile Phones	423.82	1,000	1,000	1,000	1,000
6050	Travel	500.00	500	0	0	0
6057	Vehicle Insurance	0.00	700	0	1,351	1,351
6058	Liability Other Insurance	0.00	0	0	9	9
6096	Equipment	0.00	0	32,000	0	0
6195	Safety Supplies	0.00	500	500	500	500
	Expenditure Total:	44,703.51	50,404	82,404	55,014	55,227

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 497

COUNTY TREASURER

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4447	Copy Receipts	0.00	10	0	0	0
4602	Miscellaneous	75.00	0	0	50	50
	Revenue Total:	75.00	10	0	50	50
EXPENDITURE ACCOUNTS						
6001	Elected Officials	59,222.99	59,221	59,221	59,221	59,721
6002	Salaries-Assistants/Deputies	42,200.69	42,230	42,230	42,230	42,730
6003	Salaries-Employees	30,897.17	51,752	52,723	52,723	53,723
6004	Overtime	0.00	0	0	0	0
6006	FICA	9,913.42	11,794	11,794	11,794	11,947
6007	Group Health	12,296.03	17,600	17,600	18,400	18,400
6008	Retirement	11,580.17	13,614	13,614	13,614	13,790
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	389.78	460	460	1,357	1,374
6012	Unemployment Insurance	527.53	570	570	665	675
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,909.02	2,900	6,000	3,500	3,500
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	920.00	960	960	960	960
6048	Communications	3,614.97	3,500	3,500	3,615	3,615
6049	Postage	7,276.91	7,000	8,000	8,000	8,000
6050	Travel	0.00	0	0	0	0
6059	Bonds	4,549.00	1,500	1,500	1,500	1,500
6064	Building Maintenance	0.00	0	0	0	0
6069	Equipment Rental	1,472.72	2,406	2,406	2,406	2,406
6073	Dues and Memberships	375.00	395	600	500	500
6077	Data Processing	318.00	0	0	0	0
6078	Education and Training	355.00	505	600	500	500
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	4,023.12	3,754	3,754	3,754	3,754
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	192,841.52	220,161	225,532	224,739	227,095

Fund 100 **Dept.** 499

TAX ASSESSOR-COLLECTOR

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4140	Redemption of Property	38,145.30	55,000	0	1,500	38,145
4148	VIT-Int Transf/Capital Purchas	0.00	0	0	0	0
4150	Vehicle Inventory Tax Surplus	28,555.03	0	0	21,000	21,000
4154	Beer, Wine, Liquor Commissions	4,005.18	1,866	0	11,142	11,142
4201	Beer Licenses (net)	17,316.00	10,557	0	63,000	25,000
4202	Liquor Licenses (net)	36,893.25	10,504	0	21,000	21,000
4209	Gaming licenses	196,190.75	190,000	0	190,000	125,000
4340	Tax Commissions-AdValorem	1,595,634.52	1,599,782	0	2,000,199	1,958,139
4344	Automobilie Registration Fees	0.00	0	0	0	0
4369	Rental TxDot lease	1,800.00	1,800	0	1,800	1,800
4380	Financing Proceeds	20,028.80	0	0	0	0
4403	Certificates of Title	403,525.00	317,160	0	325,215	335,388
4404	Tax Certificates	6,710.00	6,500	0	3,940	3,940
4430	Fee Revenue	0.00	0	0	0	0
4450	Tax Assessor/Collector-Auto	798,526.24	637,340	0	648,000	648,000
4451	Tolls - Entrance Fees	0.00	0	0	0	0
4600	Interest Income	22,274.19	14,750	0	16,150	16,150
4601	Vending Machine Commissions	0.00	0	0	0	0
4602	Miscellaneous	12,141.00	11,500	0	14,100	14,100
4609	TWX Reimbursement	5,585.00	3,725	0	5,904	5,904
4640	Sale of Surplus	0.00	0	0	0	0
4705	Long/Short	3,663.30	2,500	0	2,500	2,500
	Revenue Total:	3,190,993.56	2,862,984	0	3,325,450	3,227,208
EXPENDITURE ACCOUNTS						
6001	Elected Officials	84,664.04	84,730	84,730	84,730	85,230
6002	Salaries-Assistants/Deputies	144,221.70	139,132	139,132	148,132	140,852
6003	Salaries-Employees	1,473,543.06	1,494,940	1,508,423	1,603,152	1,630,992
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	21,469.90	24,692	20,000	25,000	25,000
6006	FICA	128,376.54	134,204	134,204	142,594	144,048
6007	Group Health	290,200.04	279,972	279,972	306,498	306,498
6008	Retirement	148,864.85	152,958	152,958	162,185	163,863
6009	Auto Allowance	137.93	0	0	0	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	6,407.73	8,071	8,071	19,015	19,217
6012	Unemployment Insurance	12,114.25	10,005	10,005	12,439	12,569
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	68,932.59	64,512	70,229	74,729	74,729
6015	Maps, Plans	0.00	0	0	0	0

Fund 100 **Dept.** 499

TAX ASSESSOR-COLLECTOR

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6016	Gasoline	14,214.98	12,000	12,000	12,000	12,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	2,154.53	3,000	3,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	3,513.28	3,900	3,900	3,900	3,900
6048	Communications	47,948.10	44,000	48,000	48,900	48,900
6049	Postage	75,075.64	78,700	81,700	80,700	80,700
6050	Travel	0.00	0	0	0	0
6054	Advertising	18,724.49	22,525	17,500	21,000	21,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	1,266.61	1,700	1,700	1,300	1,300
6058	Liability Other Insurance	2,565.57	3,687	3,687	3,687	3,687
6059	Bonds	0.00	701	701	701	701
6067	Equipment Maintenance	16,817.66	16,913	15,341	19,141	19,141
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	25,562.19	31,750	31,750	34,750	34,750
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	920.00	1,763	1,763	1,763	1,763
6074	Credit Services	0.00	0	0	0	0
6077	Data Processing	43,414.80	34,100	41,000	40,500	40,500
6078	Education and Training	2,410.00	3,046	3,046	3,046	3,046
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	39,100.85	27,721	27,721	27,721	27,721
6087	Miscellaneous	220.00	0	0	0	0
6091	Building Improvements	0.00	0	0	0	0
	Expenditure Total:	2,672,841.33	2,678,722	2,700,533	2,880,583	2,905,107

Fund 100 **Dept.** 651

HISTORICAL COMMITTEE

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6014	Office Supplies	142.86	300	600	600	600
6028	Camera and Police Supplies	0.00	0	0	0	0
6049	Postage	0.00	100	100	100	100
6054	Advertising	0.00	300			
6068	Real Estate Rental	0.00	1,200	1,200	1,200	1,200
6073	Dues and Memberships	100.00	100	100	100	100
6077	Data Processing	133.00	0	0	0	0
6078	Education and Training	350.00	700	700	700	700
6087	Miscellaneous	0.00	0	0	0	0
	Expenditure Total:	725.86	2,700	2,700	2,700	2,700

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 665

FARM & HOME DEMONSTATION

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	74,241.48	81,725	92,700	92,700	77,304
6003	Salaries-Employees	56,936.83	56,936	58,182	56,936	75,832
6005	Extra Help	0.00	0	0	0	0
6006	FICA	7,497.26	11,447	11,447	11,447	11,715
6007	Group Health	28,800.00	30,800	30,800	32,200	32,200
6008	Retirement	5,166.36	5,027	5,027	5,027	6,696
6009	Auto Allowance	6,114.81	0	0	0	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	393.76	447	447	1,317	1,348
6012	Unemployment Insurance	699.98	898	898	1,047	1,072
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	6,795.33	4,920	3,867	3,867	3,867
6016	Gasoline	6,424.38	5,600	5,600	5,700	5,700
6018	Diesel Fuel	3,792.63	5,600	5,600	5,600	5,600
6019	Lubricants	0.00	0	0	0	0
6029	Demonstration	367.95	2,161	3,300	3,300	3,300
6030	Vehicle Repairs	2,067.28	3,000	3,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6048	Communications	9,742.13	13,000	13,000	13,000	13,000
6049	Postage	237.60	542	700	700	700
6050	Travel	213.39	0	0	0	0
6054	Advertising	0.00	0	0	0	0
6057	Vehicle Insurance	932.61	1,400	1,400	1,400	1,400
6058	Liability Other Insurance	0.00	0	0	0	0
6069	Equipment Rental	1,899.96	1,900	2,900	1,900	1,900
6073	Dues and Memberships	691.00	700	680	680	680
6077	Data Processing	318.36	271	320	320	320
6078	Education and Training	1,505.00	1,273	1,000	1,000	1,000
6079	Legal Books, Publications	0.00	0	0	0	0
	Expenditure Total:	214,838.10	227,647	240,868	241,141	246,634

CAMERON COUNTY, TEXAS

GENERAL FUND

General Government
Building Maintenance & Operations

100-502 M&O Cameron Park Law Enforcement Substation
100-503 M&O Los Fresnos Building
100-504 M&O Rio Hondo Annex
100-505 M&O Port Isabel Annex
100-507 M&O Health Clinic
100-508 M&O Father O'Brien Clinic
100-510 M&O Dancy Building (Old Courthouse)
100-5111 M&O Santa Rosa Technology
100-513 M&O Harlingen Building
100-514 M&O Courthouse
100-515 M&O San Benito Annex
100-516 M&O Records Warehouse
100-517 M&O Harlingen Health Building
100-522 M&O La Feria Building
100-524 M&O Aroyo City Building
100-666 Tick Eradication

APPROVED 2012-2013 BUDGET

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 502

M&O CAMERON PARK LAW ENFO

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6014	Office Supplies	208.61	200	0	200	200
6023	Cleaning Supplies	0.00	0	0	0	0
6056	Property Insurance	1,285.67	1,299	0	650	650
6060	Electricity	0.00	0	0	0	0
6062	Water	226.39	840	0	500	500
6063	Sewage and Garbage	259.73	630	0	500	500
6064	Building Maintenance	984.99	800	0	1,000	1,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	790.86	2,500	0	2,500	2,500
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	216.75	200	0	200	200
6091	Building Improvements	0.00	0	0	0	0
6195	Safety Supplies	0.00	50	0	50	50
	Expenditure Total:	3,973.00	6,519	0	5,600	5,600

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 503

M&O LOS FRESNOS BUILDING

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6005	Extra Help	7,749.00	11,418	11,418	11,418	11,418
6006	FICA	592.83	873	873	873	873
6007	Group Health	0.00	0	0	0	0
6010	Uniforms	336.49	300	300	300	300
6011	Workers Compensation	419.72	621	621	657	657
6012	Unemployment Insurance	57.74	69	69	80	80
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,485.93	2,500	2,500	2,500	2,500
6021	Agriculture	0.00	0	0	0	0
6056	Property Insurance	755.85	766	766	850	850
6060	Electricity	7,739.73	7,000	7,000	7,800	7,800
6061	Natural Gas	0.00	0	0	0	0
6062	Water	238.21	300	300	300	300
6063	Sewage and Garbage	1,025.71	1,100	1,100	1,100	1,100
6064	Building Maintenance	781.95	1,000	1,000	1,000	1,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	155.89	1,000	1,000	1,000	1,000
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	2,298.71	2,400	2,400	2,400	2,400
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	0.00	50	50	50	50
	Expenditure Total:	24,637.76	29,397	29,397	30,328	30,328

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 504

M&O RIO HONDO ANNEX

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6005	Extra Help	7,320.00	8,320	8,320	8,320	8,320
6006	FICA	560.03	636	636	636	636
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	396.49	452	452	478	478
6012	Unemployment Insurance	54.59	50	50	58	58
6014	Office Supplies	2,568.44	2,600	2,600	2,600	2,600
6022	Drugs Medicine	0.00	0	0	0	0
6056	Property Insurance	926.11	939	939	1,025	1,025
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	10,971.54	7,000	7,000	11,000	11,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	386.80	2,000	2,000	1,000	1,000
6063	Sewage and Garbage	649.12	1,500	1,500	1,000	1,000
6064	Building Maintenance	947.14	1,000	1,000	1,000	1,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	633.75	1,000	1,000	1,000	1,000
6068	Real Estate Rental	0.00	0	0	0	0
6082	Contractual Expense	301.00	276	276	276	276
6195	Safety Supplies	0.00	0	0	0	0
	Expenditure Total:	25,715.01	25,773	25,773	28,393	28,393

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 505

M&O PORT ISABEL ANNEX

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6014	Office Supplies	298.62	300	300	300	300
6023	Cleaning Supplies	0.00	0	0	0	0
6048	Communications	21,936.42	18,000	18,000	14,000	14,000
6056	Property Insurance	2,172.34	4,860	4,860	15,300	15,300
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	15,673.84	15,000	15,000	16,000	16,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	3,379.98	1,900	1,900	3,500	3,500
6063	Sewage and Garbage	2,407.79	2,300	2,300	2,500	2,500
6064	Building Maintenance	958.11	1,000	1,000	1,000	1,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	997.05	1,000	1,000	1,000	1,000
6068	Real Estate Rental	0.00	0	0	0	0
6082	Contractual Expense	500.00	1,800	1,800	1,800	1,800
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	0.00	50	50	50	50
	Expenditure Total:	48,324.15	46,210	46,210	55,450	55,450

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 507

M&O BROWNSVILLE HEALTH CL

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	18,317.29	19,278	19,278	19,278	19,778
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,401.15	1,475	1,475	1,475	1,513
6007	Group Health	4,800.00	4,400	4,400	4,600	4,600
6008	Retirement	1,602.92	1,702	1,702	1,702	1,746
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	547.89	300	300	300	300
6011	Workers Compensation	1,044.20	1,048	1,048	1,108	1,137
6012	Unemployment Insurance	143.68	116	116	135	138
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	6,562.77	6,300	6,800	6,800	6,800
6015	Maps, Plans	0.00	0	0	0	0
6056	Property Insurance	6,132.07	4,950	4,950	6,400	6,400
6060	Electricity	37,949.30	36,000	36,000	38,000	38,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,386.32	1,785	1,785	1,785	1,785
6063	Sewage and Garbage	4,356.40	5,000	5,000	4,800	4,800
6064	Building Maintenance	3,739.25	4,000	4,000	4,000	4,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	2,748.82	3,000	3,000	3,000	3,000
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	530.00	800	800	800	800
6095	Other Structures	0.00	0	0	0	0
6195	Safety Supplies	0.00	250	250	250	250
	Expenditure Total:	91,262.06	90,404	90,904	94,433	95,047

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 508

M&O FATHER O'BRIEN HLTH C

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	19,500.45	20,342	20,342	20,342	20,842
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,465.86	1,556	1,556	1,556	1,594
6007	Group Health	4,800.00	4,400	4,400	4,600	4,600
6008	Retirement	1,706.55	1,796	1,796	1,796	1,840
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,101.94	1,106	1,106	1,170	1,198
6012	Unemployment Insurance	151.73	122	122	142	146
6014	Office Supplies	1,195.89	1,250	1,250	1,250	1,250
6022	Drugs Medicine	0.00	0	0	0	0
6056	Property Insurance	1,620.97	3,496	3,496	3,800	3,800
6060	Electricity	14,344.26	17,100	17,100	17,100	17,100
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,161.84	1,200	1,200	1,200	1,200
6063	Sewage and Garbage	2,044.86	2,100	2,100	2,100	2,100
6064	Building Maintenance	1,413.81	1,500	1,500	1,500	1,500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	1,479.71	1,500	1,500	1,500	1,500
6068	Real Estate Rental	0.00	0	0	0	0
6082	Contractual Expense	315.00	300	300	300	300
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	0.00	50	50	50	50
	Expenditure Total:	52,302.87	57,818	57,818	58,406	59,020

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 510

M&O DANCY BUILDING

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	56,426.11	57,822	57,822	57,822	59,322
6004	Overtime	0.00	0	0	0	0
6006	FICA	4,316.66	4,423	4,423	4,423	4,538
6007	Group Health	14,200.00	13,200	13,200	13,800	13,800
6008	Retirement	4,937.97	5,106	5,106	5,106	5,238
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	3,067.36	3,143	3,143	3,325	3,411
6012	Unemployment Insurance	422.34	347	347	405	415
6014	Office Supplies	4,213.51	4,250	4,250	4,250	4,250
6016	Gasoline	0.00	0	0	0	0
6018	Diesel Fuel	1,576.00	2,000	2,000	2,000	2,000
6021	Agriculture	0.00	0	0	0	0
6056	Property Insurance	58,844.03	57,218	57,218	62,000	62,000
6060	Electricity	96,655.68	100,000	100,000	100,000	100,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	7,892.46	5,000	5,000	7,900	7,900
6063	Sewage and Garbage	3,165.60	3,500	3,500	3,500	3,500
6064	Building Maintenance	18,399.04	19,000	25,000	25,000	25,000
6067	Equipment Maintenance	49,049.49	43,500	60,000	60,000	60,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	0.00	1,500	0	0	0
6082	Contractual Expense	1,187.50	720	720	720	720
6087	Miscellaneous	0.00	0	0	0	0
	Expenditure Total:	324,353.75	320,729	341,729	350,251	352,094

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 5111

M&O SANTA ROSA TECHNOLOGY

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6005	Extra Help	0.00	9,620	9,620	9,620	9,620
6006	FICA	0.00	640	640	640	640
6011	Workers Compensation	0.00	523	523	523	523
6012	Unemployment Insurance	0.00	72	72	72	72
6014	Office Supplies	0.00	4,500	5,500	5,500	5,500
6056	Property Insurance	0.00	1,743	1,743	5,700	5,700
6060	Electricity	0.00	9,186	9,186	10,000	10,000
6061	Natural Gas	0.00	1,000	1,000	1,000	1,000
6062	Water	0.00	2,000	2,000	2,000	2,000
6063	Sewage and Garbage	0.00	2,000	2,000	2,000	2,000
6064	Building Maintenance	0.00	3,000	5,000	5,000	5,000
6067	Equipment Maintenance	0.00	3,000	5,000	5,000	5,000
6082	Contractual Expense	0.00	3,000	3,000	3,000	3,000
6195	Safety Supplies	0.00	100	100	100	100
6196	Safety Equipment	0.00	200	200	200	200
	Expenditure Total:	0.00	40,584	45,584	50,355	50,355

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 513

M&O HARLINGEN BUILDING

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	19,401.11	19,570	19,570	19,570	20,070
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,484.18	1,497	1,497	1,497	1,535
6007	Group Health	4,800.00	4,400	4,400	4,600	4,600
6008	Retirement	1,697.55	1,728	1,728	1,728	1,772
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	403.44	400	400	400	400
6011	Workers Compensation	1,059.93	1,064	1,064	1,125	1,154
6012	Unemployment Insurance	146.00	117	117	137	140
6014	Office Supplies	2,099.52	2,100	2,100	2,100	2,100
6021	Agriculture	0.00	0	0	0	0
6056	Property Insurance	14,010.26	14,938	14,938	16,200	16,200
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	43,969.81	50,000	50,000	50,000	50,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,025.83	1,000	1,000	1,100	1,100
6063	Sewage and Garbage	1,768.39	2,500	2,500	2,500	2,500
6064	Building Maintenance	1,600.09	1,800	1,800	1,800	1,800
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	1,000.00	1,000	6,000	1,000	1,000
6069	Equipment Rental	1,312.50	1,000	1,000	1,000	1,000
6078	Education and Training	0.00	0	0	0	0
6082	Contractual Expense	580.00	630	630	630	630
6084	Judges	0.00	0	0	0	0
6195	Safety Supplies	0.00	50	50	50	50
	Expenditure Total:	96,358.61	103,794	108,794	105,437	106,051

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 514

M&O COURTHOUSE

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4381	Insurance Proceeds	0.00	12,104	0	0	0
	Revenue Total:	0.00	12,104	0	0	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	55,608.71	51,650	51,650	51,650	52,150
6003	Salaries-Employees	512,562.02	529,670	537,098	538,098	549,098
6004	Overtime	314.08	0	0	0	0
6005	Extra Help	12,838.66	16,582	0	0	0
6006	FICA	43,351.43	45,116	45,116	45,116	45,995
6007	Group Health	101,761.33	101,200	101,200	105,800	105,800
6008	Retirement	49,721.56	52,075	52,075	52,075	53,090
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	5,521.10	7,500	7,500	7,500	7,500
6011	Workers Compensation	29,125.89	29,477	29,477	29,073	29,670
6012	Unemployment Insurance	4,382.18	3,538	3,538	4,128	4,209
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	16,593.19	12,250	19,250	19,250	19,250
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	34,869.81	32,000	32,000	32,000	32,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	1,070.69	4,000	4,000	4,000	4,000
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	0.00	150	150	150	150
6030	Vehicle Repairs	14,121.55	14,000	14,000	14,000	14,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	2,500	0	0	0
6046	Medical and Dental	0.00	250	250	0	0
6047	Mobile Phones	9,280.55	4,580	4,380	9,831	9,831
6048	Communications	6,805.64	9,000	9,000	9,000	9,000
6049	Postage	11.76	200	200	200	200
6050	Travel	0.00	0	0	0	0
6056	Property Insurance	103,868.02	120,699	120,699	130,200	130,200
6057	Vehicle Insurance	4,860.02	5,374	5,374	5,374	5,374
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	320,265.37	329,700	329,700	329,700	329,700
6061	Natural Gas	0.00	0	0	0	0
6062	Water	40,352.33	46,000	46,000	46,000	46,000
6063	Sewage and Garbage	83,025.92	100,814	100,814	90,000	90,000
6064	Building Maintenance	47,258.86	69,104	62,104	50,000	50,000
6065	Bridge Repair	0.00	0	0	0	0

Fund 100 **Dept.** 514

M&O COURTHOUSE

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6067	Equipment Maintenance	95,897.14	92,818	109,400	110,000	110,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	3,951.56	3,000	3,000	3,000	3,000
6070	INDIRECT COST	0.00	0	0	0	0
6078	Education and Training	1,199.00	300	300	300	300
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	4,692.06	6,500	6,500	6,500	6,500
6083	Vacancy Savings	0.00	0	0	0	0
6195	Safety Supplies	487.00	1,500	1,500	1,500	1,500
6196	Safety Equipment	0.00	0	0	0	0
	Expenditure Total:	1,603,797.43	1,691,547	1,696,275	1,694,445	1,708,517

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 **Dept.** 515

M&O SAN BENITO ANNEX

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	40,351.02	41,179	41,179	41,179	42,179
6004	Overtime	0.00	0	0	0	0
6006	FICA	2,937.85	3,150	3,150	3,150	3,227
6007	Group Health	9,600.00	8,800	8,800	9,200	9,200
6008	Retirement	3,531.22	3,636	3,636	3,636	3,724
6009	Auto Allowance	382.24	0	0	0	0
6010	Uniforms	1,486.56	1,400	0	1,400	1,400
6011	Workers Compensation	2,230.36	2,238	1,400	2,368	2,425
6012	Unemployment Insurance	307.09	247	2,238	288	295
6014	Office Supplies	10,384.89	10,900	247	11,900	11,900
6022	Drugs Medicine	0.00	0	0	0	0
6048	Communications	1,094.12	1,200	1,200	1,200	1,200
6056	Property Insurance	45,454.36	62,550	62,550	67,600	67,600
6060	Electricity	45,068.72	125,000	125,000	125,000	125,000
6062	Water	8,893.01	2,500	2,500	8,900	8,900
6063	Sewage and Garbage	18,212.61	13,500	13,500	18,500	18,500
6064	Building Maintenance	14,196.00	15,000	15,000	15,000	15,000
6067	Equipment Maintenance	14,279.22	12,000	22,000	20,000	20,000
6069	Equipment Rental	0.00	3,000	3,000	0	0
6082	Contractual Expense	2,162.00	2,400	2,400	2,400	2,400
6087	Miscellaneous	0.00	0	0	0	0
	Expenditure Total:	220,571.27	308,700	307,800	331,721	332,950

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 **Dept.** 516

M&O RECORDS WAREHOUSE

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6014	Office Supplies	496.88	500	0	500	500
6023	Cleaning Supplies	0.00	0	0	0	0
6056	Property Insurance	4,446.95	3,422	0	3,800	3,800
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	16,585.00	15,120	0	17,000	17,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	729.30	900	0	900	900
6063	Sewage and Garbage	1,682.58	2,000	0	2,000	2,000
6064	Building Maintenance	3,343.19	4,000	0	4,000	4,000
6066	Other Structures	0.00	0	0	0	0
6067	Equipment Maintenance	1,870.52	3,000	0	3,000	3,000
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	376.95	325	0	325	325
6091	Building Improvements	0.00	0	0	0	0
6195	Safety Supplies	0.00	100	0	100	100
	Expenditure Total:	29,531.37	29,367	0	31,625	31,625

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 **Dept.** 517

M&O HARLINGEN HEALTH BLDG

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	20,856.82	21,002	21,002	21,002	21,502
6006	FICA	1,559.97	1,607	1,607	1,607	1,645
6007	Group Health	4,800.00	4,400	4,400	4,600	4,600
6008	Retirement	1,825.19	1,854	1,854	1,854	1,899
6010	Uniforms	266.35	300	300	300	300
6011	Workers Compensation	1,137.50	1,142	1,142	1,208	1,236
6012	Unemployment Insurance	156.67	126	126	147	151
6014	Office Supplies	979.24	999	1,000	1,000	1,000
6023	Cleaning Supplies	0.00	0	0	0	0
6056	Property Insurance	3,808.70	2,704	2,704	3,000	3,000
6060	Electricity	19,681.74	19,500	19,500	19,500	19,500
6061	Natural Gas	0.00	0	0	0	0
6062	Water	309.26	400	400	400	400
6063	Sewage and Garbage	1,986.74	2,100	2,100	2,100	2,100
6064	Building Maintenance	1,719.41	2,000	2,000	2,000	2,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	1,480.04	3,000	3,000	3,000	3,000
6068	Real Estate Rental	0.00	1	0	1	1
6082	Contractual Expense	386.00	750	750	750	750
6191	ADA Improvements	0.00	0	0	0	0
6195	Safety Supplies	0.00	50	50	50	50
	Expenditure Total:	60,953.63	61,935	61,935	62,519	63,134

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 522

M & O LA FERIA BUILDING

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	24,175.63	24,172	24,172	24,172	24,672
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,849.47	1,849	1,849	1,849	1,887
6007	Group Health	4,782.28	4,400	4,400	4,600	4,600
6008	Retirement	2,115.70	2,134	2,134	2,134	2,179
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,309.20	1,314	1,314	1,390	1,419
6012	Unemployment Insurance	180.31	145	145	169	173
6014	Office Supplies	1,226.11	1,250	1,250	1,250	1,250
6021	Agriculture	0.00	0	0	0	0
6056	Property Insurance	2,571.33	2,606	2,606	2,900	2,900
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	11,849.49	10,500	10,500	12,000	12,000
6062	Water	1,013.00	1,800	1,800	1,800	1,800
6063	Sewage and Garbage	1,889.98	1,900	1,900	1,900	1,900
6064	Building Maintenance	2,460.22	2,500	2,500	2,500	2,500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	2,361.65	3,000	3,000	3,000	3,000
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	650.00	700	700	700	700
6091	Building Improvements	0.00	0	0	0	0
6195	Safety Supplies	0.00	100	100	100	100
	Expenditure Total:	58,434.37	58,370	58,370	60,464	61,080

Fund 100 **Dept.** 524

M & O ARROYO CITY FIRE ST

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6056	Property Insurance	1,287.89	1,305	1,305	1,500	1,500
6060	Electricity	2,914.86	3,240	3,240	3,240	3,240
6062	Water	849.27	1,300	1,300	1,300	1,300
6063	Sewage and Garbage	0.00	139	0	0	0
6064	Building Maintenance	430.32	500	500	500	500
6067	Equipment Maintenance	412.56	500	500	500	500
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	1,400.01	1,261	1,400	1,400	1,400
6187	Hurricane Expenses	0.00	0	0	0	0
	Expenditure Total:	7,294.91	8,245	8,245	8,440	8,440

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 666

M&O TICK ERADICATION

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6022	Drugs Medicine	0.00	375	375	375	375
6056	Property Insurance	222.05	225	225	250	250
6060	Electricity	1,602.44	2,000	2,000	2,000	2,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,373.89	1,500	1,500	1,500	1,500
6063	Sewage and Garbage	0.00	0	0	0	0
6064	Building Maintenance	489.46	500	500	500	500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	21.36	500	500	500	500
6069	Equipment Rental	0.00	0	0	0	0
	Expenditure Total:	3,709.20	5,100	5,100	5,125	5,125

CAMERON COUNTY, TEXAS

GENERAL FUND

Law Enforcement

100-4150 Bail Bond Administration
100-4250 County Clerk Judicial
100-4260 County Court at Law I
100-4270 County Court at Law II
100-4280 County Court at Law III
100-4350 District Trial Courts
100-4351 Indigent Defense
100-4352 Criminal Hearing Officers
100-4353 Courthouse Security
100-4355 Juvenile Court
100-4500 District Clerk
100-4530 Justice of the Peace 1
100-4540 Justice of the Peace 2-1
100-4550 Justice of the Peace 2-2
100-4560 Justice of the Peace 3-1
100-4570 Justice of the Peace 3-2
100-4580 Justice of the Peace 4
100-4600 Justice of the Peace 5-1
100-4610 Justice of the Peace 5-2
100-4640 Justice of the Peace 5-3
100-4630 Justice of the Peace 6
100-4620 Justice of the Peace 7-1
100-4590 Justice of the Peace 7-2
100-4750 District Attorney
100-5210 M&O Orange St.
100-5510 Constable Pct. 1
100-5520 Constable Pct. 2
100-5530 Constable Pct. 3
100-5540 Constable Pct. 4
100-5550 Constable Pct. 5
100-5560 Constable Pct. 6
100-5570 Constable Pct. 7
100-5600 Sheriff's Office
100-5601 M&O Sheriff's Office
100-5620 Sheriff's Auto Theft Detail
100-5120 Jail, Detention Centers 1 & 2
100-5121 M&O Jail
100-5180 Jail Infirmary
100-5700 Juvenile Bootcamp
100-5710 Juvenile Probation
100-5713 Juvenile Detention
100-5760 M&O Adult Probation

APPROVED 2012-2013 BUDGET

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 **Dept.** 415

BAIL BOND ADMINISTRATION

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4400	Bail Bond Fees	0.00	0	0	0	13,800
	Revenue Total:	0.00	0	0	0	13,800
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	29,997.79	29,996	2,996	29,996	30,496
6005	Extra Help	0.00	0	0	0	0
6006	FICA	2,130.96	2,295	2,218	2,295	2,333
6007	Group Health	4,243.68	3,890	4,559	4,066	4,066
6008	Retirement	2,625.57	2,649	2,242	2,649	2,693
6011	Workers Compensation	90.05	90	154	264	268
6012	Unemployment Insurance	223.95	180	290	210	213
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	909.32	1,045	1,200	1,045	1,045
6016	Gasoline	0.00	0	0	0	0
6048	Communications	575.78	500	450	576	576
6049	Postage	216.71	500	1,000	500	500
6050	Travel	0.00	0	500	0	0
6059	Bonds	0.00	52	52	52	52
6067	Equipment Maintenance	0.00	0	50	0	0
6069	Equipment Rental	2,332.67	2,304	2,700	2,304	2,304
6073	Dues and Memberships	0.00	50	100	50	50
6078	Education and Training	0.00	0	175	0	0
	Expenditure Total:	43,346.48	43,551	18,686	44,007	44,596

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 **Dept.** 425

COUNTY CLERK - JUDICIAL

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4372	Forfeitures - Miscellaneous	14,541.65	13,000	0	13,128	13,128
4380	Financing Proceeds	0.00	0	0	0	0
4430	Fee Revenue	133,035.55	107,997	0	150,248	150,248
4440	Court Cost	92,555.29	100,622	0	76,958	76,958
4441	Copy Reimbursements	57,887.49	55,113	0	56,292	56,292
4445	County Clerk-Judicial Rec Mgt	54,220.29	59,216	0	47,972	47,972
4450	Tax Assessor/Collector-Auto	0.00	0	0	0	0
4509	Transaction Fee	13,783.85	16,318	0	10,839	10,839
4540	Fines	789,621.57	735,800	0	614,454	614,454
4600	Interest Income	13,606.08	13,144	0	10,485	10,485
4602	Miscellaneous	85.00	83	0	0	0
	Revenue Total:	1,169,336.77	1,101,293	0	980,376	980,376
EXPENDITURE ACCOUNTS						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	40,624.80	40,617	44,617	41,368	41,868
6003	Salaries-Employees	536,534.10	550,931	649,489	557,246	568,746
6004	Overtime	0.00	0	0	0	0
6006	FICA	42,908.24	45,253	53,099	45,794	46,712
6007	Group Health	111,100.39	104,482	115,200	108,744	108,744
6008	Retirement	50,508.14	52,234	61,290	52,858	53,917
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,731.12	1,766	1,766	5,268	5,373
6012	Unemployment Insurance	4,304.40	3,549	4,859	4,190	4,274
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	23,341.94	20,227	30,000	22,900	22,900
6015	Maps, Plans	0.00	0	0	0	0
6048	Communications	2,106.07	3,200	3,200	3,200	3,200
6049	Postage	20,704.95	23,000	23,000	18,000	18,000
6050	Travel	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	1,650	1,650	0	0
6069	Equipment Rental	5,386.47	5,592	5,592	5,592	5,592
6073	Dues and Memberships	0.00	0	0	0	0
6077	Data Processing	0.00	673	10,800	0	0
6078	Education and Training	1,235.00	1,200	2,000	1,200	1,200
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	1,350.00	150	0	0	0
6084	Judges	0.00	0	0	0	0
	Expenditure Total:	841,835.62	854,524	1,006,562	866,360	880,526

CAMERON COUNTY, TEXAS
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Fund 100 **Dept.** 426

COUNTY COURT AT LAW #1

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4334	Aid Count Court at Law	75,000.00	41,500	0	41,500	56,250
4380	Financing Proceeds	36,371.26	0	0	0	0
4415	Judges Signature Probate Fee	880.24	650	0	500	500
4434	PSI State	0.00	0	0	0	0
	Revenue Total:	112,251.50	42,150	0	42,000	56,750
EXPENDITURE ACCOUNTS						
6001	Elected Officials	133,604.62	133,600	133,600	133,600	133,600
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	228,232.03	209,979	209,979	209,979	212,479
6004	Overtime	0.00	0	0	0	0
6006	FICA	25,271.72	26,357	26,357	26,380	26,610
6007	Group Health	31,117.37	26,228	26,228	27,421	27,421
6008	Retirement	31,667.73	30,063	30,063	30,338	30,603
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	550	550	550	550
6011	Workers Compensation	2,609.44	2,227	2,227	4,137	4,180
6012	Unemployment Insurance	1,709.90	1,260	1,260	1,470	1,487
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,795.85	1,710	1,710	1,710	1,710
6027	Clothing	0.00	0	0	0	0
6044	Appointed Attorneys	14,241.65	20,000	20,000	25,000	25,000
6045	Professional Services	949.78	0	1,000	1,000	1,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	497.49	540	540	540	540
6048	Communications	940.90	1,200	1,200	1,200	1,200
6049	Postage	9.68	70	70	100	100
6050	Travel	0.00	0	0	0	0
6058	Liability Other Insurance	1,508.73	1,509	1,500	1,510	1,510
6059	Bonds	177.50	320	320	320	320
6064	Building Maintenance	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	1,491	5,000	5,000	5,000
6069	Equipment Rental	1,457.82	2,268	2,268	2,268	2,268
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	0.00	0	1,000	1,000	1,000
6073	Dues and Memberships	221.16	450	450	450	450
6077	Data Processing	36,371.26	5,175	0	0	0
6078	Education and Training	700.00	1,675	1,350	1,350	1,350
6079	Legal Books, Publications	87.94	500	500	500	500
6082	Contractual Expense	0.00	0	0	0	0

Fund 100 **Dept.** 426

COUNTY COURT AT LAW #1

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6085	Juror's Fees	0.00	100	100	100	100
	Expenditure Total:	514,172.57	467,272	467,272	475,923	478,978

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Fund 100 **Dept.** 427

COUNTY COURT AT LAW #2

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4334	Aid Count Court at Law	75,000.00	41,500	0	41,500	56,250
4380	Financing Proceeds	0.00	0	0	0	0
4415	Judges Signature Probate Fee	880.24	650	0	500	500
4434	PSI State	0.00	0	0	0	0
	Revenue Total:	75,880.24	42,150	0	42,000	56,750
EXPENDITURE ACCOUNTS						
6001	Elected Officials	133,604.62	133,600	0	133,600	133,600
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	250,858.41	242,568	0	242,568	245,388
6004	Overtime	0.00	0	0	0	0
6006	FICA	27,034.59	28,818	0	28,841	29,109
6007	Group Health	33,992.10	29,797	0	31,151	31,151
6008	Retirement	33,645.07	33,200	0	33,200	33,509
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	330.00	210	0	550	550
6011	Workers Compensation	3,248.99	2,324	0	4,422	4,470
6012	Unemployment Insurance	1,871.37	1,454	0	1,697	1,718
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,967.74	1,829	0	1,710	1,710
6027	Clothing	0.00	0	0	0	0
6044	Appointed Attorneys	23,630.68	20,000	0	25,000	25,000
6045	Professional Services	225.00	0	0	500	500
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	497.49	540	0	540	540
6048	Communications	1,069.25	1,200	0	1,200	1,200
6049	Postage	28.05	10	0	100	100
6050	Travel	0.00	0	0	0	0
6058	Liability Other Insurance	1,445.92	1,500	0	1,500	1,500
6059	Bonds	177.50	0	0	180	180
6064	Building Maintenance	0.00	0	0	0	0
6069	Equipment Rental	567.00	1,956	0	2,280	2,280
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	0.00	0	0	1,000	1,000
6073	Dues and Memberships	558.68	710	0	510	510
6077	Data Processing	0.00	1,706	0	0	0
6078	Education and Training	2,700.00	2,487	0	1,350	1,350
6079	Legal Books, Publications	0.00	310	0	1,000	1,000
	Expenditure Total:	517,452.46	504,219	0	512,899	516,365

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 428

COUNTY COURT AT LAW #3

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4334	Aid Count Court at Law	74,700.00	41,500	0	41,500	56,250
4380	Financing Proceeds	8,511.49	0	0	0	0
4415	Judges Signature Probate Fee	1,180.21	650	0	500	500
4434	PSI State	0.00	0	0	0	0
	Revenue Total:	84,391.70	42,150	0	42,000	56,750
EXPENDITURE ACCOUNTS						
6001	Elected Officials	133,607.05	133,600	133,600	133,600	133,600
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	186,638.61	187,318	187,318	187,378	207,801
6004	Overtime	0.00	0	0	0	0
6006	FICA	23,377.50	24,573	24,573	24,582	26,197
6007	Group Health	22,305.33	22,656	22,656	23,685	26,079
6008	Retirement	28,027.00	28,300	28,300	28,300	30,163
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	210	605	550	550
6011	Workers Compensation	2,162.11	2,158	2,158	3,933	4,136
6012	Unemployment Insurance	1,395.86	1,121	1,121	1,308	1,453
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,581.89	962	2,547	1,710	1,710
6016	Gasoline	0.00	0	0	0	0
6044	Appointed Attorneys	19,856.47	20,000	30,000	25,000	25,000
6045	Professional Services	0.00	100	660	600	600
6047	Mobile Phones	21.63	540	594	540	540
6048	Communications	872.33	1,200	1,320	1,200	1,200
6049	Postage	108.58	100	110	110	110
6050	Travel	0.00	0	0	0	0
6058	Liability Other Insurance	1,432.09	2,942	1,500	1,500	1,500
6059	Bonds	341.40	50	180	180	180
6067	Equipment Maintenance	0.00	0	100	100	100
6069	Equipment Rental	2,105.88	2,268	2,268	2,268	2,268
6071	Court Costs and Transcripts	0.00	450	550	500	500
6073	Dues and Memberships	491.16	436	451	410	410
6077	Data Processing	8,511.49	0	0	0	0
6078	Education and Training	980.00	2,050	1,430	1,300	1,300
6079	Legal Books, Publications	321.50	650	900	900	900
6082	Contractual Expense	0.00	0	0	0	0
6085	Juror's Fees	0.00	0	100	100	100
	Expenditure Total:	435,137.88	431,684	443,041	439,754	466,397

Fund 100 **Dept.** 435

DISTRICT COURTS

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4422	Steno Fees and Interpreter Fee	78,421.51	76,264	0	77,624	77,624
4425	Jail-Federal	0.00	0	0	0	0
4427	Jury Fees	362,887.84	325,228	0	212,957	212,957
4428	Drug Court Fee Account	0.00	0	0	0	0
4430	Fee Revenue	1,060.18	1,090	0	1,090	1,090
4460	County Attorney	0.00	0	0	0	0
4540	Fines	10,094.36	10,440	0	8,645	8,645
4600	Interest Income	0.00	0	0	0	0
	Revenue Total:	452,463.89	413,022	0	300,316	300,316
EXPENDITURE ACCOUNTS						
6001	Elected Officials	76,800.39	76,800	76,800	76,800	76,800
6002	Salaries-Assistants/Deputies	863,480.14	776,265	776,265	776,265	780,765
6003	Salaries-Employees	698,302.34	941,900	980,815	962,689	993,815
6004	Overtime	0.00	0	0	0	0
6006	FICA	116,225.70	138,709	140,292	139,075	141,631
6007	Group Health	159,059.13	180,928	180,928	189,152	189,152
6008	Retirement	143,400.45	159,761	161,407	160,002	162,952
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	3,343	3,343	3,343	3,343
6011	Workers Compensation	4,796.09	16,212	26,198	26,058	26,490
6012	Unemployment Insurance	11,680.37	10,395	12,258	12,147	12,380
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	18,837.46	21,350	22,750	22,750	22,750
6016	Gasoline	0.00	0	0	0	0
6044	Appointed Attorneys	33,430.06	30,000	30,000	30,000	30,000
6045	Professional Services	38,775.04	40,000	40,000	40,000	48,740
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	1,960.86	960	960	1,817	1,817
6048	Communications	11,442.07	17,000	17,000	17,000	17,000
6049	Postage	2,739.20	3,000	3,000	3,000	3,000
6050	Travel	0.00	0	0	0	0
6058	Liability Other Insurance	4,558.23	6,122	6,122	6,000	6,000
6059	Bonds	0.00	200	0	0	0
6069	Equipment Rental	25,570.78	24,700	23,845	23,845	23,845
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	6,717.50	10,000	15,000	15,000	15,000
6073	Dues and Memberships	3,358.00	2,740	2,740	2,740	2,740
6074	Credit Services	0.00	0	0	0	0
6077	Data Processing	922.23	1,200	0	0	0

Fund 100 **Dept.** 435

DISTRICT COURTS

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6078	Education and Training	4,690.00	7,200	7,200	8,400	8,400
6079	Legal Books, Publications	40,630.54	35,000	35,000	41,000	41,000
6082	Contractual Expense	43,400.00	0	0	0	0
6084	Judges	4,404.52	35,000	10,000	10,000	10,000
6085	Juror's Fees	382,759.35	403,395	430,000	400,000	400,000
6086	Juror's Expense	235.22	2,000	2,000	2,000	2,000
6087	Miscellaneous	0.00	0	0	0	0
	Expenditure Total:	2,698,175.67	2,944,180	3,003,923	2,969,083	3,019,620

Fund 100 **Dept.** 4351

INDIGENT DEFENSE

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4300	State Revenue	258,973.25	177,454	0	177,454	177,454
4332	Reimbursement Indigent defense	146,187.74	105,000	0	112,892	112,892
	Revenue Total:	405,160.99	282,454	0	290,346	290,346
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	112,699.29	112,309	112,309	112,309	113,309
6003	Salaries-Employees	33,717.44	33,717	33,717	33,717	34,217
6006	FICA	11,073.65	11,171	11,171	11,171	11,286
6007	Group Health	12,967.14	13,200	13,200	13,800	13,800
6008	Retirement	12,813.78	12,894	12,894	12,894	13,027
6009	Auto Allowance	2,872.53	0	0	0	0
6011	Workers Compensation	438.24	436	436	1,285	1,298
6012	Unemployment Insurance	1,089.64	876	876	1,022	1,033
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	0.00	1,425	1,425	1,425	1,425
6044	Appointed Attorneys	1,612,547.79	1,750,000	1,750,000	1,750,000	1,812,347
6045	Professional Services	84,893.99	145,000	145,000	95,000	95,000
6047	Mobile Phones	0.00	308	308	308	308
6048	Communications	1,826.70	1,500	1,500	1,827	1,827
6049	Postage	0.00	150	150	150	150
6071	Court Costs and Transcripts	190,353.31	100,000	100,000	100,000	100,000
6073	Dues and Memberships	0.00	0	0	0	0
6078	Education and Training	0.00	750	750	750	750
	Expenditure Total:	2,077,293.50	2,183,736	2,183,736	2,135,658	2,199,777

Fund 100 **Dept.** 4352

CRIMINAL HEARINGS OFFICER

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	26,224.79	22,789	0	23,336	23,336
4440	Court Cost	562.96	350	0	654	654
4540	Fines	0.00	0	0	0	0
	Revenue Total:	26,787.75	23,139	0	23,990	23,990
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	88,839.20	84,000	84,000	84,000	85,000
6003	Salaries-Employees	31,170.04	31,120	31,120	31,120	31,620
6004	Overtime	66.00	0	0	0	0
6005	Extra Help	10,008.80	8,320	8,320	8,320	8,320
6006	FICA	9,841.14	9,443	9,443	9,443	9,558
6007	Group Health	14,000.00	13,200	13,200	13,800	13,800
6008	Retirement	10,504.79	10,900	10,900	10,900	11,032
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	375.67	369	574	1,086	1,099
6012	Unemployment Insurance	933.67	741	741	864	875
6014	Office Supplies	1,849.14	1,391	1,391	1,400	1,400
6023	Cleaning Supplies	0.00	0	0	0	0
6048	Communications	10.84	12	15	0	0
6049	Postage	500.00	500	500	500	500
6050	Travel	0.00	0	0	0	0
6059	Bonds	0.00	200	100	100	100
6077	Data Processing	0.00	297	297	0	0
	Expenditure Total:	168,099.29	160,493	160,601	161,533	163,304

Fund 100 **Dept.** 4353

COURTHOUSE SECURITY

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	159,188.09	142,645	0	163,099	163,099
	Revenue Total:	159,188.09	142,645	0	163,099	163,099
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	41,030.17	0	0	0	0
6003	Salaries-Employees	645,812.13	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
	Expenditure Total:	686,842.30	0	0	0	0

Fund 100 **Dept.** 4355

JUVENILE COURT

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	0.00	86,077	86,077	87,815	87,685
6003	Salaries-Employees	1,351.39	100,469	100,469	101,542	103,042
6006	FICA	100.52	14,486	0	14,438	14,591
6007	Group Health	0.00	17,600	0	18,400	18,400
6008	Retirement	118.24	16,466	0	16,410	16,587
6010	Uniforms	0.00	743	0	743	743
6011	Workers Compensation	24.89	2,959	0	3,862	3,914
6012	Unemployment Insurance	3.73	1,119	0	1,301	1,315
6014	Office Supplies	0.00	1,000	1,000	1,000	1,000
6045	Professional Services	0.00	9,930	10,000	10,000	10,000
6047	Mobile Phones	0.00	540	540	540	540
6069	Equipment Rental	0.00	2,406	2,400	2,406	2,406
6073	Dues and Memberships	0.00	330	140	260	260
6078	Education and Training	0.00	300	900	900	900
6079	Legal Books, Publications	0.00	750	1,000	1,000	1,000
6082	Contractual Expense	0.00	45,000	54,000	45,000	45,000
	Expenditure Total:	1,598.77	300,175	256,526	305,617	307,383

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 **Dept.** 450

DISTRICT CLERK

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4300	State Revenue	1,443.83	1,280	0	678	100,678
4305	Interlocal Revenue	0.00	0	0	0	0
4431	Service Fees	3,161.67	4,686	0	4,917	4,917
4440	Court Cost	3.09	0	0	0	0
4442	Copy Reimbursement-Dist Clerk	130,937.44	103,115	0	147,495	147,495
4444	County Clerk-Records Mgmt	0.00	0	0	0	0
4446	Dist Clerk-Judicial Recd Mgmt	82,398.25	81,237	0	94,263	94,263
4448	Dist. Clerk-Passport Revenue	42,708.24	26,908	0	36,709	36,709
4449	Research fees - District Clrk	11,570.00	11,963	0	10,740	10,740
4452	District Clerk FAX Fee	3,434.75	2,978	0	2,351	2,351
4453	Passport Picture fee-Dist Clrk	6,405.00	3,983	0	6,237	6,237
4454	JPTech Fee	0.00	6,128			
4465	Fugitive Apprehension Fee	130.91	150	0	0	0
4466	Juvenile Crime Delinquency	17.13	5	0	65	65
4468	Retrieval fees - Dist. Clerk	2,280.00	1,950	0	2,282	2,282
4469	Credit Card Fees	0.00	0	0	0	0
4470	District Clerk	587,017.93	582,138	0	583,235	608,676
4471	Dist Clerk Info System Fees	0.00	0	0	0	0
4509	Transaction Fee	10,616.00	11,100	0	13,951	13,951
4510	District Clerk	255,042.34	278,320	0	309,826	356,034
4522	J.P Precinct #2/2	0.00	0	0	0	0
4540	Fines	1,580.45	1,200	0	1,851	1,851
4600	Interest Income	39,304.07	27,738	0	51,026	51,026
4602	Miscellaneous	1,251.00	350	0	0	0
4700	Tax Office Miscellaneous	0.00	0	0	0	0
	Revenue Total:	1,179,302.10	1,145,229	0	1,265,626	1,437,275
EXPENDITURE ACCOUNTS						
6001	Elected Officials	71,747.53	71,745	71,745	71,745	80,000
6002	Salaries-Assistants/Deputies	44,407.05	43,353	43,353	43,353	48,412
6003	Salaries-Employees	947,825.05	943,205	949,184	954,584	1,078,134
6004	Overtime	533.64	5,191	0	0	0
6005	Extra Help	17,511.76	10,000	10,000	10,000	10,000
6006	FICA	80,750.35	83,479	83,082	83,082	93,292
6007	Group Health	176,972.79	163,561	163,561	170,996	188,600
6008	Retirement	93,156.36	94,911	94,453	94,453	106,714
6009	Auto Allowance	6,845.04	6,900	6,900	5,400	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	3,237.18	3,269	3,223	9,501	10,723
6012	Unemployment Insurance	7,559.24	6,084	6,048	7,056	7,970

Fund 100 **Dept.** 450

DISTRICT CLERK

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	41,420.33	53,274	53,274	53,274	53,274
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	1,480.09	1,500	1,500	1,500	2,700
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	1,245.00	2,000	2,000	2,000	2,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	920.00	960	960	960	960
6048	Communications	25,746.21	22,000	22,000	25,747	25,747
6049	Postage	48,401.15	52,000	52,000	52,000	52,000
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	310.87	400	400	400	400
6058	Liability Other Insurance	9,688.89	7,767	7,767	9,700	9,700
6059	Bonds	0.00	1,243	1,243	1,243	1,243
6064	Building Maintenance	0.00	226	226	0	0
6067	Equipment Maintenance	244.95	500	500	500	500
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	36,664.80	39,000	39,000	39,000	39,000
6073	Dues and Memberships	160.00	360	360	360	360
6077	Data Processing	132,350.99	103,625	100,000	100,000	100,000
6078	Education and Training	1,455.00	1,500	1,500	1,500	1,500
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	4,408.43	3,062	1,500	4,408	4,408
6087	Miscellaneous	0.00	0	0	0	0
	Expenditure Total:	1,755,042.70	1,721,115	1,715,779	1,742,762	1,917,637

CAMERON COUNTY, TEXAS
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Fund 100 **Dept.** 452

JUSTICE OF THE PEACE GENE

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	2,792.91	0	0	3,061	3,061
4454	JPTech Fee	51,731.00	63,432	0	15,000	15,000
4480	Justices of the Peace	0.00	0	0	0	0
	Revenue Total:	54,523.91	63,432	0	18,061	18,061
EXPENDITURE ACCOUNTS						
6047	Mobile Phones	0.00	209	0	0	0
6071	Court Costs and Transcripts	4,035.00	15,000	0	15,000	15,000
6077	Data Processing	52,792.22	63,223	0	15,000	15,000
6082	Contractual Expense	755.00	0	0	0	0
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	57,582.22	78,432	0	30,000	30,000

Fund 100 **Dept.** 453

JUSTICE OF THE PEACE, 1

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	303,812.52	285,637	0	298,100	289,363
4440	Court Cost	15,106.47	12,729	0	14,667	14,667
4443	Copy Reimbursement-Hlth Dept	0.00	0	0	0	0
4480	Justices of the Peace	6,974.42	7,925	0	5,547	5,547
4511	J.P Precinct #1	0.00	0	0	0	0
4540	Fines	9,346.75	9,099	0	9,729	9,729
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	380.18	300	0	200	200
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	335,620.34	315,690	0	328,243	319,506
EXPENDITURE ACCOUNTS						
6001	Elected Officials	44,849.49	44,848	0	44,848	45,348
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	83,283.09	83,280	0	83,280	84,780
6005	Extra Help	0.00	0	0	0	0
6006	FICA	9,617.67	10,215	0	10,215	10,368
6007	Group Health	19,200.00	17,600	0	18,400	18,400
6008	Retirement	11,213.30	11,314	0	11,314	11,490
6009	Auto Allowance	5,503.54	5,400	0	5,400	5,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	384.21	383	0	1,128	1,145
6012	Unemployment Insurance	621.46	500	0	583	593
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,021.75	2,395	0	2,650	2,650
6023	Cleaning Supplies	0.00	0	0	0	0
6047	Mobile Phones	352.85	960	0	960	960
6048	Communications	306.98	500	0	1,061	1,061
6049	Postage	440.00	700	0	700	700
6050	Travel	0.00	0	0	0	0
6059	Bonds	177.50	0	0	178	178
6064	Building Maintenance	0.00	0	0	0	0
6069	Equipment Rental	945.00	2,268	0	2,268	2,268
6073	Dues and Memberships	0.00	205	0	100	100
6078	Education and Training	0.00	150	0	600	600
6082	Contractual Expense	90.00	300	0	300	300
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	178,006.84	181,018	0	183,985	186,341

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Fund 100 **Dept.** 454

JUSTICE OF THE PEACE, 2-1

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	493,725.64	506,193	0	570,893	570,893
4440	Court Cost	19,921.71	18,707	0	23,190	23,190
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	35,926.49	31,653	0	51,036	51,036
4492	Constable Precinct #2	0.00	0	0	0	0
4540	Fines	10,360.99	9,677	0	14,831	14,831
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	455.99	525	0	375	375
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	560,390.82	566,755	0	660,325	660,325
EXPENDITURE ACCOUNTS						
6001	Elected Officials	44,849.49	44,848	47,090	44,848	45,348
6003	Salaries-Employees	125,275.03	132,080	138,684	132,080	134,580
6005	Extra Help	0.00	0	0	0	0
6006	FICA	13,153.13	13,948	13,948	13,948	14,178
6007	Group Health	28,800.00	26,400	26,400	27,600	27,600
6008	Retirement	14,887.78	15,623	15,623	15,623	15,888
6009	Auto Allowance	5,503.54	5,400	5,670	5,400	5,400
6011	Workers Compensation	529.10	528	528	1,557	1,583
6012	Unemployment Insurance	982.26	792	792	925	942
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	4,225.91	4,711	4,589	4,400	4,400
6023	Cleaning Supplies	0.00	0	0	0	0
6047	Mobile Phones	920.00	960	960	960	960
6048	Communications	1,060.02	1,000	1,000	1,000	1,000
6049	Postage	2,115.45	1,800	1,800	1,800	1,800
6050	Travel	0.00	0	0	0	0
6059	Bonds	0.00	142	0	178	178
6067	Equipment Maintenance	0.00	0	125	125	125
6069	Equipment Rental	3,702.72	3,702	3,702	3,702	3,702
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	0.00	0	100	100	100
6078	Education and Training	0.00	0	0	900	900
6079	Legal Books, Publications	36.00	72	350	350	350
6082	Contractual Expense	722.80	642	642	668	668
6084	Judges	0.00	0	0	0	0
	Expenditure Total:	246,763.23	252,648	262,003	256,164	259,702

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 **Dept.** 455

JUSTICE OF THE PEACE, 2-2

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	231,956.96	288,575	0	300,322	300,322
4440	Court Cost	10,780.18	12,478	0	12,895	12,895
4443	Copy Reimbursement-Hlth Dept	0.00	0	0	0	0
4480	Justices of the Peace	39,988.35	47,180	0	22,205	22,205
4522	J.P Precinct #2/2	0.00	0	0	0	0
4540	Fines	9,915.29	12,047	0	10,916	10,916
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	396.03	450	0	288	288
4602	Miscellaneous	-75.00	0	0	0	0
	Revenue Total:	292,886.81	360,730	0	346,626	346,626
EXPENDITURE ACCOUNTS						
6001	Elected Officials	37,804.42	44,848	49,333	44,848	45,348
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	107,578.13	107,680	123,832	107,680	109,680
6005	Extra Help	0.00	0	0	0	0
6006	FICA	11,223.37	12,081	12,081	12,081	12,273
6007	Group Health	20,781.98	22,000	24,000	23,000	23,000
6008	Retirement	12,722.75	13,468	13,346	13,468	13,689
6009	Auto Allowance	4,655.17	5,400	5,670	5,400	5,400
6011	Workers Compensation	430.03	455	455	1,342	1,364
6012	Unemployment Insurance	788.16	646	808	754	768
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	3,870.64	3,775	4,400	3,800	3,800
6016	Gasoline	0.00	0	0	0	0
6047	Mobile Phones	962.12	960	960	960	960
6048	Communications	763.54	1,000	1,000	3,349	3,349
6049	Postage	2,499.18	2,000	2,500	2,500	2,500
6050	Travel	0.00	0	0	0	0
6059	Bonds	142.50	0	200	178	178
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	2,522.74	2,753	2,200	2,753	2,753
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	0.00	0	0	100	100
6078	Education and Training	0.00	0	200	750	750
6079	Legal Books, Publications	63.00	325	300	100	100
6082	Contractual Expense	722.80	642	642	668	668
6085	Juror's Fees	0.00	0	0	0	0
	Expenditure Total:	207,530.53	218,033	241,927	223,731	226,680

Fund 100 **Dept.** 456

JUSTICE OF THE PEACE, 3-1

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	216,745.34	241,907	0	306,482	76,620
4440	Court Cost	11,211.75	11,404	0	14,547	36,370
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	5,149.60	4,605	0	5,729	1,432
4486	Sheriff Arrest Fees	-14.99	0	0	0	0
4540	Fines	10,370.77	10,276	0	15,110	3,778
4600	Interest Income	237.49	250	0	225	56
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	243,684.97	268,442	0	342,093	118,256
EXPENDITURE ACCOUNTS						
6001	Elected Officials	44,849.49	44,848	47,090	11,341	11,468
6003	Salaries-Employees	55,328.10	55,520	58,296	55,520	14,293
6004	Overtime	0.00	0	0	0	0
6006	FICA	7,866.80	8,165	0	5,601	2,093
6007	Group Health	14,400.00	13,200	0	9,800	4,026
6008	Retirement	8,766.82	8,862	0	5,904	2,275
6009	Auto Allowance	5,503.27	5,400	5,400	1,366	1,366
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	300.95	300	0	588	227
6012	Unemployment Insurance	414.39	333	0	389	100
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	373.11	1,500	1,600	1,500	375
6023	Cleaning Supplies	0.00	0	0	0	0
6047	Mobile Phones	0.00	960	960	960	240
6048	Communications	3,348.89	2,800	2,800	4,462	1,116
6049	Postage	702.00	351	600	600	150
6050	Travel	0.00	0	1,000	0	0
6059	Bonds	0.00	0	178	178	45
6069	Equipment Rental	567.99	1,140	1,140	1,140	285
6071	Court Costs and Transcripts	0.00	0	100	0	0
6073	Dues and Memberships	0.00	0	100	0	0
6078	Education and Training	0.00	0	0	450	113
6079	Legal Books, Publications	0.00	200	100	100	25
6082	Contractual Expense	469.69	400	0	450	113
6091	Building Improvements	0.00	0	0	0	0
	Expenditure Total:	142,891.50	143,979	119,364	100,349	38,310

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 4561

J.P. 3-1, 1/13

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	0.00	0	0	0	83,259
4440	Court Cost	0.00	0	0	0	40,688
4480	Justices of the Peace	0.00	0	0	0	5,800
4540	Fines	0.00	0	0	0	7,828
4600	Interest Income	0.00	0	0	0	80
	Revenue Total:	0.00	0	0	0	137,655
EXPENDITURE ACCOUNTS						
6001	Elected Officials	0.00	0	0	0	33,880
6003	Salaries-Employees	0.00	0	0	0	42,227
6006	FICA	0.00	0	0	0	6,194
6007	Group Health	0.00	0	0	0	9,774
6008	Retirement	0.00	0	0	0	6,720
6009	Auto Allowance	0.00	0	0	0	4,034
6011	Workers Compensation	0.00	0	0	0	670
6012	Unemployment Insurance	0.00	0	0	0	296
6014	Office Supplies	0.00	0	0	0	1,838
6047	Mobile Phones	0.00	0	0	0	720
6048	Communications	0.00	0	0	0	7,757
6049	Postage	0.00	0	0	0	825
6059	Bonds	0.00	0	0	0	267
6069	Equipment Rental	0.00	0	0	0	2,556
6078	Education and Training	0.00	0	0	0	563
6079	Legal Books, Publications	0.00	0	0	0	150
6082	Contractual Expense	0.00	0	0	0	1,647
	Expenditure Total:	0.00	0	0	0	120,118

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 **Dept.** 457

JUSTICE OF THE PEACE, 3-2

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	89,187.22	105,578	0	68,322	93,306
4440	Court Cost	4,447.87	4,380	0	3,332	7,466
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	7,142.10	7,512	0	4,745	2,998
4532	J.P Precinct #3/2	0.00	0	0	0	0
4540	Fines	7,040.52	6,847	0	6,648	6,141
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	102.04	100	0	65	85
4705	Long/Short	0.00	0			
	Revenue Total:	107,919.75	124,417	0	83,112	109,996
EXPENDITURE ACCOUNTS						
6001	Elected Officials	44,849.49	44,848	44,848	44,848	45,348
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	54,220.70	55,520	55,520	55,520	56,520
6005	Extra Help	0.00	0	0	0	0
6006	FICA	7,746.70	8,165	0	8,165	8,279
6007	Group Health	14,400.00	13,200	0	13,800	13,800
6008	Retirement	8,669.92	8,862	0	8,862	8,995
6009	Auto Allowance	5,503.54	5,400	5,940	5,400	5,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	300.95	300	189	883	896
6012	Unemployment Insurance	414.39	333	0	389	396
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,369.74	1,500	1,900	1,500	1,500
6023	Cleaning Supplies	0.00	0	0	0	0
6047	Mobile Phones	920.00	960	960	960	960
6048	Communications	4,461.73	3,700	3,700	3,700	3,700
6049	Postage	352.00	600	600	600	600
6050	Travel	0.00	0	700	0	0
6059	Bonds	0.00	178	178	178	0
6069	Equipment Rental	1,514.64	1,140	0	1,140	1,140
6073	Dues and Memberships	75.00	100	100	100	100
6078	Education and Training	0.00	0	300	450	450
6079	Legal Books, Publications	0.00	25	25	25	25
6082	Contractual Expense	469.69	400	400	450	450
6091	Building Improvements	0.00	0	0	0	0
	Expenditure Total:	145,268.49	145,231	115,360	146,970	148,559

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 458

JUSTICE OF THE PEACE, #4

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	93,243.78	105,226	0	71,774	21,532
4440	Court Cost	6,906.73	6,980	0	5,751	1,725
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	2,372.90	2,535	0	2,306	692
4531	J.P Precinct #3/1	0.00	0	0	0	0
4540	Fines	5,394.29	5,515	0	4,724	1,417
4544	J.P Precinct #4	0.00	0	0	0	0
4600	Interest Income	107.23	110	0	65	20
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	108,024.93	120,366	0	84,620	25,386
EXPENDITURE ACCOUNTS						
6001	Elected Officials	44,886.35	44,848	45,808	44,848	11,468
6003	Salaries-Employees	31,293.02	31,120	56,553	31,120	7,996
6004	Overtime	0.00	0	0	0	0
6006	FICA	5,890.95	6,225	0	6,225	1,612
6007	Group Health	9,384.55	8,800	0	9,200	2,684
6008	Retirement	6,666.87	6,708	0	6,708	1,719
6009	Auto Allowance	5,462.89	5,400	7,500	5,400	1,366
6011	Workers Compensation	228.51	227	0	669	171
6012	Unemployment Insurance	243.97	187	0	218	56
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,084.07	950	1,150	950	238
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	200.00	960	960	960	240
6048	Communications	872.35	600	600	5,880	1,470
6049	Postage	498.96	500	500	500	125
6050	Travel	0.00	0	0	0	0
6059	Bonds	355.00	0	178	178	45
6060	Electricity	133.56	220	220	220	55
6064	Building Maintenance	0.00	0	0	0	0
6069	Equipment Rental	1,889.40	2,268	2,268	2,268	567
6073	Dues and Memberships	0.00	150	150	100	25
6078	Education and Training	0.00	178	0	300	75
6079	Legal Books, Publications	0.00	100	100	100	25
6082	Contractual Expense	1,286.72	1,680	1,746	1,746	437
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	110,377.17	111,121	117,733	117,590	30,374

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 **Dept.** 4581

J.P. 4,1/13

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	0.00	0	0	0	21,532
4440	Court Cost	0.00	0	0	0	1,725
4480	Justices of the Peace	0.00	0	0	0	6,911
4540	Fines	0.00	0	0	0	1,417
4600	Interest Income	0.00	0	0	0	20
	Revenue Total:	0.00	0	0	0	31,605
EXPENDITURE ACCOUNTS						
6001	Elected Officials	0.00	0	0	0	33,880
6003	Salaries-Employees	0.00	0	0	0	42,228
6006	FICA	0.00	0	0	0	6,841
6007	Group Health	0.00	0	0	0	10,005
6008	Retirement	0.00	0	0	0	7,477
6009	Auto Allowance	0.00	0	0	0	4,034
6011	Workers Compensation	0.00	0	0	0	745
6012	Unemployment Insurance	0.00	0	0	0	296
6014	Office Supplies	0.00	0	0	0	1,200
6047	Mobile Phones	0.00	0	0	0	720
6048	Communications	0.00	0	0	0	303
6049	Postage	0.00	0	0	0	375
6059	Bonds	0.00	0	0	0	134
6069	Equipment Rental	0.00	0	0	0	647
6073	Dues and Memberships	0.00	0	0	0	75
6078	Education and Training	0.00	0	0	0	338
6079	Legal Books, Publications	0.00	0	0	0	75
6082	Contractual Expense	0.00	0	0	0	338
	Expenditure Total:	0.00	0	0	0	109,711

Fund 100 **Dept.** 460

JUSTICE OF THE PEACE, 5-1

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	445,569.46	515,015	0	506,070	506,070
4440	Court Cost	18,229.96	19,326	0	18,941	18,941
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	11,052.90	12,874	0	10,146	10,146
4540	Fines	11,505.32	1,591	0	14,407	14,407
4551	J.P Precinct #5/1	0.00	0	0	0	0
4600	Interest Income	374.65	325	0	262	262
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	486,732.29	549,131	0	549,826	549,826
EXPENDITURE ACCOUNTS						
6001	Elected Officials	44,849.49	44,848	55,000	44,848	45,348
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	115,941.52	115,543	128,000	115,543	118,143
6004	Overtime	0.00	0	0	0	0
6006	FICA	12,236.91	12,802	0	12,802	12,994
6007	Group Health	24,000.00	22,000	0	23,000	23,000
6008	Retirement	14,071.32	14,163	0	14,163	14,383
6009	Auto Allowance	5,503.54	5,400	4,700	5,400	5,400
6010	Uniforms	380.00	400	600	400	400
6011	Workers Compensation	1,702.64	1,680	0	2,525	2,564
6012	Unemployment Insurance	867.23	693	0	809	823
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,734.53	1,600	2,000	1,700	1,700
6016	Gasoline	2,373.67	1,900	1,800	2,100	2,100
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	527.54	1,000	500	1,000	1,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6045	Professional Services	0.00	300	0	0	0
6047	Mobile Phones	920.00	960	1,000	960	960
6048	Communications	3,509.73	4,000	3,500	3,816	3,816
6049	Postage	683.46	900	1,000	900	900
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	256.95	300	400	300	300
6058	Liability Other Insurance	0.00	0	0	9	9
6059	Bonds	0.00	0	200	178	178
6069	Equipment Rental	663.60	800	800	800	800
6073	Dues and Memberships	70.00	115	250	100	100
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	600.00	0	3,000	1,000	1,000

Fund 100 **Dept.** 460

JUSTICE OF THE PEACE, 5-1

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6079	Legal Books, Publications	0.00	50	200	100	100
6082	Contractual Expense	469.69	400	500	440	440
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	231,361.82	229,854	203,450	232,893	236,458

CAMERON COUNTY, TEXAS
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Fund 100 **Dept.** 4601

JSUTICE OF THE PEACE 5-3

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	0.00	0	0	0	131,250
4440	Court Cost	0.00	0	0	0	9,063
4480	Justices of the Peace	0.00	0	0	0	2,846
4540	Fines	0.00	0	0	0	11,305
4600	Interest Income	0.00	0	0	0	181
	Revenue Total:	0.00	0	0	0	154,645
EXPENDITURE ACCOUNTS						
6001	Elected Officials	0.00	0	0	0	33,880
6003	Salaries-Employees	0.00	0	0	0	63,341
6006	FICA	0.00	0	0	0	7,809
6007	Group Health	0.00	0	0	0	13,032
6008	Retirement	0.00	0	0	0	8,585
6009	Auto Allowance	0.00	0	0	0	4,034
6011	Workers Compensation	0.00	0	0	0	856
6012	Unemployment Insurance	0.00	0	0	0	443
6014	Office Supplies	0.00	0	0	0	1,200
6047	Mobile Phones	0.00	0	0	0	720
6048	Communications	0.00	0	0	0	4,223
6049	Postage	0.00	0	0	0	375
6059	Bonds	0.00	0	0	0	134
6069	Equipment Rental	0.00	0	0	0	1,575
6073	Dues and Memberships	0.00	0	0	0	75
6078	Education and Training	0.00	0	0	0	563
6079	Legal Books, Publications	0.00	0	0	0	75
6082	Contractual Expense	0.00	0	0	0	330
	Expenditure Total:	0.00	0	0	0	141,250

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 **Dept.** 461

JUSTICE OF THE PEACE, 5-2

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	215,249.43	256,065	0	265,252	265,252
4440	Court Cost	11,164.35	11,228	0	15,533	15,533
4443	Copy Reimbursement-Hlth Dept	0.00	0	0	0	0
4480	Justices of the Peace	6,814.40	5,653	0	13,443	13,443
4540	Fines	9,716.00	9,957	0	13,125	13,125
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	342.27	415	0	270	270
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	243,286.45	283,318	0	307,623	307,623
EXPENDITURE ACCOUNTS						
6001	Elected Officials	45,498.71	45,672	45,672	45,672	46,172
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	86,818.03	86,640	86,640	86,640	88,140
6004	Overtime	0.00	0	0	0	0
6006	FICA	10,348.05	10,535	10,535	10,535	10,688
6007	Group Health	18,774.42	17,600	17,600	18,400	18,400
6008	Retirement	11,411.08	11,577	11,577	11,683	11,860
6009	Auto Allowance	5,482.65	5,400	5,400	5,400	5,400
6011	Workers Compensation	396.99	395	500	1,164	1,182
6012	Unemployment Insurance	646.40	520	600	606	617
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,751.99	1,660	2,000	1,500	1,500
6016	Gasoline	0.00	0	0	0	0
6047	Mobile Phones	409.27	960	1,000	960	960
6048	Communications	3,081.52	4,000	4,000	3,084	3,084
6049	Postage	0.00	1,000	1,500	1,000	1,000
6050	Travel	0.00	0	3,000	0	0
6059	Bonds	177.50	178	200	178	178
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	663.60	800	0	800	800
6073	Dues and Memberships	0.00	0	200	100	100
6078	Education and Training	0.00	140	0	600	600
6079	Legal Books, Publications	0.00	100	200	100	100
	Expenditure Total:	185,460.21	187,177	190,624	188,422	190,781

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 462

JUSTICE OF THE PEACE, #6

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	98,605.05	106,974	0	97,541	97,541
4440	Court Cost	5,997.45	6,201	0	5,934	5,934
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	3,859.40	3,968	0	12,401	12,401
4540	Fines	4,491.09	4,548	0	4,707	4,707
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	102.36	125	0	92	92
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	113,055.35	121,816	0	120,675	120,675
EXPENDITURE ACCOUNTS						
6001	Elected Officials	44,677.65	44,848	47,090	44,848	11,468
6003	Salaries-Employees	57,447.75	55,520	61,824	55,520	14,292
6005	Extra Help	0.00	0	0	0	0
6006	FICA	7,963.47	8,165	8,165	8,165	1,438
6007	Group Health	14,000.00	13,200	13,200	13,800	3,795
6008	Retirement	8,937.26	8,862	8,862	8,862	1,518
6009	Auto Allowance	5,482.65	5,400	5,670	5,400	1,366
6011	Workers Compensation	300.96	300	300	883	151
6012	Unemployment Insurance	414.39	333	333	389	100
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,653.46	1,615	2,000	1,600	400
6023	Cleaning Supplies	0.00	0	0	0	0
6047	Mobile Phones	200.00	960	960	960	240
6048	Communications	404.02	300	300	404	101
6049	Postage	406.90	500	1,000	500	125
6050	Travel	0.00	0	700	0	0
6059	Bonds	177.50	178	178	178	45
6060	Electricity	0.00	0	0	0	0
6069	Equipment Rental	1,006.74	863	863	863	216
6073	Dues and Memberships	30.00	0	200	100	25
6078	Education and Training	0.00	0	300	450	113
6079	Legal Books, Publications	0.00	100	250	100	25
6082	Contractual Expense	0.00	400	400	450	113
	Expenditure Total:	143,102.75	141,544	152,595	143,472	35,531

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 463

JUSTICE OF THE PEACE, 7-1

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	274,102.80	246,576	0	252,149	43,750
4440	Court Cost	11,598.22	9,905	0	12,084	3,021
4443	Copy Reimbursement-Hlth Dept	0.00	0	0	0	0
4480	Justices of the Peace	4,074.60	3,806	0	3,794	949
4540	Fines	13,181.72	12,041	0	15,073	3,768
4560	J.P Precinct #6	0.00	0	0	0	0
4600	Interest Income	246.15	248	0	241	60
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	303,203.49	272,576	0	283,341	51,548
EXPENDITURE ACCOUNTS						
6001	Elected Officials	44,849.49	44,848	47,090	44,848	11,468
6003	Salaries-Employees	95,056.71	107,680	111,380	107,680	21,438
6004	Overtime	0.00	0	0	0	0
6006	FICA	10,955.50	12,155	0	12,155	2,640
6007	Group Health	16,357.86	22,000	0	23,000	5,368
6008	Retirement	12,242.76	13,346	0	13,468	2,906
6009	Auto Allowance	5,503.54	5,400	5,670	5,400	1,366
6011	Workers Compensation	417.77	455	0	1,342	290
6012	Unemployment Insurance	704.69	646	0	754	150
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,790.46	1,625	3,250	1,600	400
6023	Cleaning Supplies	0.00	0	0	0	0
6047	Mobile Phones	230.40	960	1,320	960	240
6048	Communications	5,643.60	3,700	7,400	5,644	1,411
6049	Postage	484.00	400	1,500	500	125
6050	Travel	0.00	0	1,200	0	0
6059	Bonds	0.00	78	356	178	45
6067	Equipment Maintenance	0.00	100	300	0	0
6069	Equipment Rental	2,074.80	2,100	3,000	2,100	525
6073	Dues and Memberships	0.00	200	400	100	25
6078	Education and Training	0.00	100	400	750	188
6079	Legal Books, Publications	0.00	100	200	100	25
6082	Contractual Expense	0.00	800	1,600	440	110
	Expenditure Total:	196,311.58	216,693	185,066	221,019	48,720

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 464

JUSTICE OF THE PEACE 2-3

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	0.00	0	0	0	25,000
	Revenue Total:	0.00	0	0	0	25,000
EXPENDITURE ACCOUNTS						
6001	Elected Officials	0.00	0	0	0	35,618
6003	Salaries-Employees	0.00	0	0	0	63,341
6006	FICA	0.00	0	0	0	4,846
6007	Group Health	0.00	0	0	0	9,774
6008	Retirement	0.00	0	0	0	5,593
6009	Auto Allowance	0.00	0	0	0	4,241
6011	Workers Compensation	0.00	0	0	0	557
6012	Unemployment Insurance	0.00	0	0	0	148
6014	Office Supplies	0.00	0	0	0	3,000
6047	Mobile Phones	0.00	0	0	0	820
6048	Communications	0.00	0	0	0	900
6049	Postage	0.00	0	0	0	1,350
6059	Bonds	0.00	0	0	0	178
6069	Equipment Rental	0.00	0	0	0	2,603
6078	Education and Training	0.00	0	0	0	400
6082	Contractual Expense	0.00	0	0	0	668
	Expenditure Total:	0.00	0	0	0	134,037

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 475

DISTRICT ATTORNEY

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4300	State Revenue	80,648.39	0	0	38,500	38,500
4319	Federal-SCAAP	0.00	0	0	0	0
4460	County Attorney	85,889.38	81,104	0	77,865	77,865
4470	District Clerk	0.00	0	0	0	0
4480	Justices of the Peace	50.00	100	0	50	50
4600	Interest Income	0.00	0	0	0	0
	Revenue Total:	166,587.77	81,204	0	116,415	116,415
EXPENDITURE ACCOUNTS						
6001	Elected Officials	26,104.84	26,104	26,104	26,104	26,104
6002	Salaries-Assistants/Deputies	1,779,002.66	1,743,205	1,789,988	1,694,141	1,699,650
6003	Salaries-Employees	1,241,773.28	1,288,561	1,303,480	1,165,332	1,195,823
6004	Overtime	43.67	0	0	0	0
6005	Extra Help	177.63	0	0	0	0
6006	FICA	227,221.63	238,732	238,647	236,533	239,325
6007	Group Health	317,309.59	325,600	340,800	335,800	335,800
6008	Retirement	266,867.39	274,539	273,144	271,900	275,123
6009	Auto Allowance	5,482.53	5,400	0	5,400	5,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	26,603.13	29,341	26,851	28,468	28,804
6012	Unemployment Insurance	22,710.67	18,509	26,655	21,372	21,624
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	26,829.08	28,250	30,000	30,000	30,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	2,995.27	35	2,000	0	0
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	1,351.52	1,000	1,000	0	0
6035	Electrical	0.00	0	0	0	0
6045	Professional Services	86,051.38	17,400	0	20,000	20,000
6046	Medical and Dental	54.00	630	630	630	630
6047	Mobile Phones	945.00	1,059	1,080	1,059	1,059
6048	Communications	28,384.12	31,000	31,000	31,000	31,000
6049	Postage	5,565.28	6,060	7,000	7,000	7,000
6050	Travel	-58.51	0	0	0	0
6057	Vehicle Insurance	0.00	545	0	0	0
6058	Liability Other Insurance	122.17	0	0	130	130
6059	Bonds	781.00	1,320	1,200	1,320	1,320
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	4,185.00	4,000	4,500	1,500	1,500
6068	Real Estate Rental	5,000.00	856	6,000	6,000	6,000

Fund 100 **Dept.** 475

DISTRICT ATTORNEY

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6069	Equipment Rental	11,128.39	16,320	14,176	14,176	14,176
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	6,948.73	10,000	8,000	8,000	8,000
6072	Settlements and Judgments	0.00	0	0	0	0
6073	Dues and Memberships	7,703.00	9,213	7,700	7,700	7,700
6077	Data Processing	12,094.38	0	0	0	0
6078	Education and Training	7,520.00	7,505	6,570	6,655	6,655
6079	Legal Books, Publications	18,047.19	24,965	17,000	17,500	17,500
6080	Board of Children	0.00	0	0	0	0
6082	Contractual Expense	6,256.61	3,392	3,282	6,257	6,257
6085	Juror's Fees	0.00	0	0	0	0
	Expenditure Total:	4,144,966.59	4,113,541	4,166,807	3,943,977	3,986,580

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 512

JAIL/DETENTION CENTERS

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4223	Reimburse - Salaries	107,017.57	95,556	0	94,556	94,556
4224	Reimburse - Equipment useage	0.00	0	0	0	0
4305	Interlocal Revenue	0.00	250,000	0	0	0
4319	Federal-SCAAP	259,841.00	225,977	0	0	0
4380	Financing Proceeds	24,628.47	0	0	0	0
4381	Insurance Proceeds	4,601.79	0	0	0	0
4423	Jail-Other (Rancho Viejo)	0.00	0	0	0	0
4425	Jail-Federal	3,516,300.48	3,884,051	0	3,052,185	3,052,185
4602	Miscellaneous	72.00	0	0	0	0
4604	Prisoner Transport	30,211.50	68,000	0	77,407	77,407
4611	Pay Phones Commissions	384,605.23	450,000	0	482,902	512,436
4665	Reimbursement Inmate damages	922.56	1,000	0	500	500
4702	ACH UNIDENTIFIED	0.00	0	0	0	0
	Revenue Total:	4,328,200.60	4,974,584	0	3,707,550	3,737,084
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	205,866.45	200,000	224,278	198,778	200,778
6003	Salaries-Employees	7,289,774.55	7,893,580	7,447,960	8,066,580	8,221,860
6004	Overtime	555,663.61	350,000	490,826	423,000	423,000
6005	Extra Help	44,788.89	20,000	0	0	0
6006	FICA	606,453.00	664,620	625,176	664,528	676,691
6007	Group Health	1,296,249.66	1,379,217	1,293,600	1,462,800	1,462,800
6008	Retirement	704,218.03	765,372	721,609	767,030	781,070
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	49,555.69	52,700	50,000	50,000	50,000
6011	Workers Compensation	308,488.60	323,235	308,822	325,154	331,007
6012	Unemployment Insurance	60,190.15	52,127	49,033	60,806	61,919
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	70,080.05	82,993	87,893	87,893	87,893
6016	Gasoline	79,800.59	70,000	70,000	80,000	80,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	3,361.86	3,767	3,767	3,767	3,767
6019	Lubricants	0.00	0	0	0	0
6025	Food-Human	1,521,652.62	1,828,820	1,696,000	1,586,000	1,586,000
6026	Household Supplies	177,191.60	239,388	220,388	220,388	220,388
6027	Clothing	38,911.48	35,000	45,000	45,000	45,000
6028	Camera and Police Supplies	19,167.01	12,910	16,273	16,273	16,273
6030	Vehicle Repairs	15,572.25	13,000	13,000	13,000	13,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	45,780.03	10,000	10,000	10,000	10,000

Fund 100 **Dept.** 512

JAIL/DETENTION CENTERS

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6045	Professional Services	0.00	0	0	0	0
6046	Medical and Dental	9,732.36	12,500	12,500	12,500	12,500
6047	Mobile Phones	4,220.37	4,800	4,800	4,800	4,800
6048	Communications	5,960.97	12,000	12,000	12,000	12,000
6049	Postage	5,113.64	3,500	3,500	3,500	3,500
6050	Travel	0.00	0	0	0	0
6052	Travel-Mileage Reimbursement	0.00	1,000	0	0	0
6057	Vehicle Insurance	10,628.95	11,700	11,700	11,700	11,700
6058	Liability Other Insurance	3,268.88	2,085	3,500	8,500	8,500
6059	Bonds	0.00	0	0	0	0
6060	Electricity	91.60	300	300	300	300
6061	Natural Gas	0.00	0	0	0	0
6067	Equipment Maintenance	10,947.96	7,568	10,000	10,000	10,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	19,087.70	18,291	16,792	16,792	16,792
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	0.00	500	500	500	500
6077	Data Processing	24,129.46	3,000	0	0	0
6078	Education and Training	3,219.75	6,000	4,000	4,000	4,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	1,292,414.21	512,000	12,000	12,000	12,000
6083	Vacancy Savings	0.00	0	0	0	0
6195	Safety Supplies	0.00	0	1,000	1,000	1,000
	Expenditure Total:	14,481,581.97	14,591,973	13,466,217	14,178,589	14,369,038

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 5121

M & O JAIL

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	152,027.53	151,073	151,073	151,073	154,073
6004	Overtime	4,167.58	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	11,821.72	11,557	11,557	11,557	11,787
6007	Group Health	26,324.22	26,400	26,400	27,600	27,600
6008	Retirement	13,635.12	13,340	13,340	13,340	13,605
6009	Auto Allowance	0.00	0	1,500	0	0
6010	Uniforms	1,496.30	1,500	0	1,500	1,500
6011	Workers Compensation	8,248.95	8,211	8,211	8,687	8,859
6012	Unemployment Insurance	1,153.27	906	906	1,058	1,079
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,376.55	2,868	3,387	3,387	3,387
6015	Maps, Plans	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	5,776	0	0	0
6056	Property Insurance	174,863.64	175,219	175,219	190,000	190,000
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	492,656.55	545,000	525,000	525,000	525,000
6061	Natural Gas	64,350.92	70,000	70,000	70,000	70,000
6062	Water	268,074.48	310,000	300,000	300,000	300,000
6063	Sewage and Garbage	266,637.33	317,000	307,000	307,000	307,000
6064	Building Maintenance	155,439.67	192,509	185,000	179,000	179,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	117,930.06	139,840	149,000	154,840	154,840
6068	Real Estate Rental	0.00	0	0	0	0
6082	Contractual Expense	1,837.80	2,000	2,000	2,000	2,000
6084	Judges	0.00	0	0	0	0
6195	Safety Supplies	0.00	0	900	400	400
6196	Safety Equipment	0.00	497	0	500	500
	Expenditure Total:	1,762,041.69	1,973,696	1,930,493	1,946,942	1,950,630

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 518

JAIL - INFIRMARY

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4602	Miscellaneous	12,634.00	14,678	0	12,634	12,634
	Revenue Total:	12,634.00	14,678	0	12,634	12,634
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	64,714.54	70,636	70,636	70,636	71,136
6003	Salaries-Employees	1,277,501.49	1,306,449	1,322,550	1,317,550	1,338,550
6004	Overtime	55,093.80	30,000	30,000	20,000	20,000
6005	Extra Help	2,824.81	0	0	0	0
6006	FICA	104,889.97	108,491	108,491	108,491	110,136
6007	Group Health	192,400.00	189,200	189,200	197,800	197,800
6008	Retirement	122,268.03	125,226	125,226	125,226	127,124
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	6,651.08	6,725	6,725	5,051	5,131
6012	Unemployment Insurance	10,524.40	8,509	8,509	9,927	10,078
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	8,230.77	11,000	15,000	9,000	9,000
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	24,143.75	49,500	53,995	50,000	50,000
6025	Food-Human	0.00	0	0	0	0
6045	Professional Services	50,693.65	47,000	47,000	47,000	47,000
6046	Medical and Dental	9,995.00	5,000	5,000	5,000	5,000
6047	Mobile Phones	2,191.80	1,680	1,680	1,680	1,680
6048	Communications	2,957.82	3,200	3,200	3,200	3,200
6049	Postage	99.85	650	650	150	150
6050	Travel	0.00	0	0	0	0
6054	Advertising	563.99	800	800	800	800
6055	Printing and Binding	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	1,250	1,250	1,250	1,250
6069	Equipment Rental	4,591.89	6,312	6,312	6,312	6,312
6073	Dues and Memberships	0.00	200	200	200	200
6077	Data Processing	0.00	15,036	11,000	12,000	12,000
6078	Education and Training	0.00	965	965	965	965
6082	Contractual Expense	154,070.50	155,000	199,000	155,000	155,000
6096	Equipment	14,597.08	0	0	0	0
6101	Physicians/Non-Emergency	87,752.40	147,000	160,000	147,000	147,000
6102	Prescriptions	367,499.93	367,000	348,800	348,800	348,800
6103	Hospital-In Patient	47,481.53	73,000	104,000	75,000	75,000
6104	Hospital-Out Patient	29,689.42	50,000	54,500	54,500	54,500
6105	Laboratory Xray	83,236.00	80,000	87,200	87,000	87,000
6108	Emergency-Physician	0.00	10,000	60,000	10,000	10,000

Fund 100 **Dept.** 518

JAIL - INFIRMARY

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
	Expenditure Total:	2,724,663.50	2,869,829	3,021,889	2,869,538	2,894,812

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 520

M&O DARRELL B. HESTER BUI

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	19,371.91	19,728	19,728	19,728	20,228
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,481.87	1,509	1,509	1,509	1,547
6007	Group Health	4,800.00	4,400	4,400	4,600	4,600
6008	Retirement	1,695.22	1,742	1,742	1,742	1,786
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,068.54	1,072	1,072	1,134	1,163
6012	Unemployment Insurance	147.05	118	118	138	142
6014	Office Supplies	4,534.99	4,547	4,547	4,547	4,547
6018	Diesel Fuel	0.00	15	15	15	15
6022	Drugs Medicine	0.00	146	146	146	146
6056	Property Insurance	26,122.59	25,000	25,000	27,000	27,000
6060	Electricity	122,615.05	120,000	120,000	123,000	123,000
6061	Natural Gas	3,499.92	4,500	4,500	4,500	4,500
6062	Water	10,007.28	6,300	6,300	10,100	10,100
6063	Sewage and Garbage	17,749.81	15,300	15,300	15,300	15,300
6064	Building Maintenance	14,247.14	40,000	15,000	18,000	18,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	14,045.60	20,000	30,000	30,000	30,000
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	660.00	1,000	1,000	1,000	1,000
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	0.00	100	100	100	100
	Expenditure Total:	242,046.97	265,477	250,477	262,559	263,174

Fund 100 **Dept.** 521

M&O 35 ORANGE ST.

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	19,491.48	20,430	20,430	20,430	20,930
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,491.08	1,849	1,849	1,563	1,601
6007	Group Health	4,600.00	4,400	4,400	4,600	4,600
6008	Retirement	1,705.67	2,134	2,134	1,804	1,848
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	356.33	360	360	360	360
6011	Workers Compensation	1,055.81	1,110	1,110	1,175	1,203
6012	Unemployment Insurance	145.46	123	123	143	147
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,934.13	2,975	2,975	2,975	2,975
6021	Agriculture	0.00	0	0	0	0
6056	Property Insurance	4,482.76	3,376	3,376	1,700	1,700
6060	Electricity	3,598.47	3,330	3,330	3,600	3,600
6061	Natural Gas	0.00	0	0	0	0
6062	Water	739.84	900	900	900	900
6063	Sewage and Garbage	2,756.32	3,000	3,000	3,000	3,000
6064	Building Maintenance	5,059.12	6,000	6,000	6,000	6,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	1,499.51	2,500	2,500	2,500	2,500
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	963.04	2,100	2,100	2,100	2,100
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	0.00	50	50	50	50
	Expenditure Total:	50,879.02	54,637	54,637	52,900	53,514

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 **Dept.** 551

CONSTABLE PRECINCT #1

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	17,788.70	14,328	0	9,767	9,767
4431	Service Fees	0.00	0	0	4,710	4,710
4600	Interest Income	0.00	275	0	0	0
	Revenue Total:	17,788.70	14,603	0	14,477	14,477
EXPENDITURE ACCOUNTS						
6001	Elected Officials	44,849.49	44,848	44,848	44,848	45,348
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	392,395.70	115,453	115,453	115,453	117,453
6004	Overtime	8,239.20	0	4,000	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	33,238.94	12,336	12,336	12,336	12,528
6007	Group Health	62,647.92	22,000	22,000	23,000	23,000
6008	Retirement	39,000.46	14,070	14,070	14,070	14,291
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,867.37	1,200	1,200	1,600	1,600
6011	Workers Compensation	17,510.45	5,749	5,749	6,289	6,380
6012	Unemployment Insurance	3,055.15	687	687	801	815
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	5,536.13	6,024	6,274	6,274	6,274
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	86,811.69	17,000	20,000	23,000	23,000
6019	Lubricants	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	250	1,000	0	0
6030	Vehicle Repairs	33,590.92	8,000	6,000	6,000	6,000
6034	Pipe and Plumbing	0.00	0	0	0	0
6047	Mobile Phones	1,248.52	1,400	1,400	1,400	1,400
6048	Communications	781.16	600	1,000	782	782
6049	Postage	114.00	150	300	150	150
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	8,303.37	5,700	7,700	4,400	4,400
6058	Liability Other Insurance	120.94	184	200	184	184
6059	Bonds	0.00	0	0	178	178
6067	Equipment Maintenance	1,986.89	2,800	3,000	2,800	2,800
6068	Real Estate Rental	1,400.00	1,500	1,500	1,500	1,500
6069	Equipment Rental	1,692.00	2,300	2,300	2,300	2,300
6073	Dues and Memberships	260.00	300	500	300	300
6077	Data Processing	0.00	0	0	948	948
6078	Education and Training	0.00	500	500	600	600
6079	Legal Books, Publications	39.95	100	100	100	100

Fund 100 **Dept.** 551

CONSTABLE PRECINCT #1

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6082	Contractual Expense	0.00	0	0	0	0
6195	Safety Supplies	0.00	1,200	1,200	1,200	1,200
6196	Safety Equipment	0.00	500	500	500	500
	Expenditure Total:	744,690.25	264,851	273,817	271,013	274,031

Fund 100 **Dept.** 5511

CONSTABLE PCT 1 PARKS DIV

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	10,335.08	291,927	291,927	291,927	305,427
6004	Overtime	0.00	9,000	9,000	9,000	9,000
6006	FICA	786.50	23,021	22,332	23,021	23,365
6007	Group Health	0.00	39,600	38,400	41,400	41,400
6008	Retirement	904.30	26,434	25,777	26,434	26,831
6010	Uniforms	0.00	4,000	3,000	3,000	3,000
6011	Workers Compensation	106.82	12,040	12,040	12,963	13,157
6012	Unemployment Insurance	16.00	1,796	2,043	2,096	2,127
6014	Office Supplies	0.00	0	3,465	2,000	2,000
6016	Gasoline	0.00	60,000	58,000	67,000	67,000
6030	Vehicle Repairs	0.00	13,810	12,000	13,500	13,500
6046	Medical and Dental	0.00	0	48	0	0
6047	Mobile Phones	0.00	0	582	0	0
6057	Vehicle Insurance	0.00	5,319	5,707	5,707	5,707
6059	Bonds	0.00	0	63	0	0
6067	Equipment Maintenance	0.00	1,778	2,400	2,000	2,000
6078	Education and Training	0.00	0	375	1,350	1,350
6195	Safety Supplies	0.00	0	900	900	900
	Expenditure Total:	12,148.70	488,725	488,059	502,298	516,764

CAMERON COUNTY, TEXAS
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Fund 100 **Dept.** 552

CONSTABLE PRECINCT #2

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	55,252.26	50,283	0	20,994	20,994
4431	Service Fees	0.00	0	0	29,052	29,052
4492	Constable Precinct #2	18,999.99	22,997	0	14,939	14,939
4493	Constable Precinct #3	0.00	0	0	0	0
	Revenue Total:	74,252.25	73,280	0	64,985	64,985
EXPENDITURE ACCOUNTS						
6001	Elected Officials	43,849.55	44,848	47,090	44,848	45,348
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	153,170.16	496,097	508,763	507,097	518,037
6004	Overtime	0.00	0	0	0	0
6006	FICA	14,697.57	42,297	42,297	42,297	43,172
6007	Group Health	28,639.53	74,800	74,800	78,200	78,200
6008	Retirement	17,241.82	48,541	48,541	48,541	49,291
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,122.28	5,604	7,005	5,600	5,600
6011	Workers Compensation	7,120.29	21,329	0	23,081	23,432
6012	Unemployment Insurance	1,132.85	3,029	3,029	3,534	3,590
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,211.35	1,958	2,154	2,000	2,000
6016	Gasoline	16,463.51	15,813	0	16,000	16,000
6018	Diesel Fuel	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	1,000	1,750	1,000	1,000
6030	Vehicle Repairs	5,928.81	8,000	8,400	8,000	8,000
6038	Small Tools and Equipment	0.00	0	0	3,000	3,000
6047	Mobile Phones	193.01	960	960	960	960
6048	Communications	491.82	700	0	700	700
6049	Postage	1,272.42	300	0	300	300
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	2,043.70	3,100	4,340	3,100	3,100
6058	Liability Other Insurance	43.63	46	0	140	140
6059	Bonds	0.00	0	0	178	178
6067	Equipment Maintenance	0.00	1,700	1,785	1,700	1,700
6069	Equipment Rental	644.40	1,179	1,297	1,179	1,179
6073	Dues and Memberships	0.00	65	0	0	0
6077	Data Processing	0.00	0	0	948	948
6078	Education and Training	0.00	0	68	1,050	1,050
6082	Contractual Expense	722.80	642	706	723	723
6096	Equipment	1,368.95	0	0	0	0
6108	Emergency-Physician	0.00	0	0	0	0

Fund 100 **Dept.** 552

CONSTABLE PRECINCT #2

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6195	Safety Supplies	0.00	200	210	200	200
	Expenditure Total:	297,358.45	772,208	753,195	794,376	807,848

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 **Dept.** 553

CONSTABLE PRECINCT #3

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	42,454.77	50,823	0	7,439	7,439
4431	Service Fees	0.00	0	0	15,225	15,225
4493	Constable Precinct #3	540.00	550	0	650	650
4496	Constable Precinct #6	0.00	0	0	0	0
	Revenue Total:	42,994.77	51,373	0	23,314	23,314
EXPENDITURE ACCOUNTS						
6001	Elected Officials	44,849.49	44,848	44,848	44,848	11,468
6002	Salaries-Assistants/Deputies	0.00	0	116,709	0	0
6003	Salaries-Employees	116,914.89	116,709	0	116,709	30,292
6005	Extra Help	0.00	0	0	0	0
6006	FICA	11,766.44	12,501	12,501	12,501	3,268
6007	Group Health	23,973.76	22,000	22,000	23,000	6,710
6008	Retirement	14,156.36	14,197	14,197	14,197	3,646
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	650.40	1,200	1,500	1,600	400
6011	Workers Compensation	5,801.16	5,753	5,753	6,301	1,616
6012	Unemployment Insurance	878.12	696	696	812	209
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	947.10	950	1,500	950	238
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	18,512.10	16,300	18,000	19,700	4,925
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	4,292.74	5,900	6,000	6,000	1,500
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	412.55	960	960	960	240
6048	Communications	5,013.34	4,500	4,500	5,014	1,254
6049	Postage	100.00	100	100	100	25
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	2,110.81	3,500	3,500	3,500	875
6058	Liability Other Insurance	34.91	35	35	35	9
6059	Bonds	0.00	178	178	178	45
6067	Equipment Maintenance	140.00	100	200	200	50
6069	Equipment Rental	1,245.20	1,500	1,500	1,500	375
6073	Dues and Memberships	0.00	300	295	0	0
6077	Data Processing	0.00	0	0	948	237
6078	Education and Training	0.00	0	0	600	150
6195	Safety Supplies	0.00	0	200	200	50
	Expenditure Total:	251,799.37	252,227	255,172	259,853	67,582

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 **Dept.** 5531

CONSTABLE PCT 3, 1/13

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	0.00	0	0	0	33,881
6003	Salaries-Employees	0.00	0	0	0	237,665
6006	FICA	0.00	0	0	0	20,847
6007	Group Health	0.00	0	0	0	35,838
6008	Retirement	0.00	0	0	0	23,740
6010	Uniforms	0.00	0	0	0	3,300
6011	Workers Compensation	0.00	0	0	0	11,135
6012	Unemployment Insurance	0.00	0	0	0	1,645
6014	Office Supplies	0.00	0	0	0	1,675
6016	Gasoline	0.00	0	0	0	35,025
6030	Vehicle Repairs	0.00	0	0	0	12,375
6047	Mobile Phones	0.00	0	0	0	1,620
6048	Communications	0.00	0	0	0	4,286
6049	Postage	0.00	0	0	0	150
6057	Vehicle Insurance	0.00	0	0	0	6,900
6058	Liability Other Insurance	0.00	0	0	0	92
6059	Bonds	0.00	0	0	0	267
6067	Equipment Maintenance	0.00	0	0	0	825
6069	Equipment Rental	0.00	0	0	0	2,342
6077	Data Processing	0.00	0	0	0	1,422
6078	Education and Training	0.00	0	0	0	1,238
6195	Safety Supplies	0.00	0	0	0	300
	Expenditure Total:	0.00	0	0	0	436,568

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 **Dept.** 554

CONSTABLE PRECINCT #4

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	12,398.08	12,121	0	6,605	1,651
4431	Service Fees	0.00	2,223	0	4,559	1,140
4494	Constable Precinct #4	1,805.99	2,223	0	130	33
4640	Sale of Surplus	0.00	0	0	0	0
	Revenue Total:	14,204.07	16,567	0	11,294	2,824
EXPENDITURE ACCOUNTS						
6001	Elected Officials	44,849.49	44,848	44,848	11,341	11,468
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	212,711.81	213,624	213,624	213,624	54,753
6004	Overtime	0.00	0	0	0	0
6006	FICA	19,354.33	19,773	19,773	17,210	5,139
6007	Group Health	37,185.48	35,200	35,200	32,800	10,736
6008	Retirement	22,539.92	22,616	22,616	19,658	5,808
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,940.52	2,400	2,800	2,800	700
6011	Workers Compensation	9,627.19	9,642	9,642	9,029	2,689
6012	Unemployment Insurance	1,581.23	1,268	1,268	1,479	380
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,314.26	993	2,000	1,283	321
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	44,247.05	27,000	35,000	27,000	6,750
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	9,726.36	10,500	15,000	10,500	2,625
6033	Contingencies	0.00	0	0	0	0
6047	Mobile Phones	791.32	1,200	1,200	1,200	300
6048	Communications	376.51	700	700	700	175
6049	Postage	60.00	60	200	100	25
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	4,228.56	5,400	5,400	5,700	1,425
6058	Liability Other Insurance	78.54	52	52	87	22
6059	Bonds	0.00	71	0	178	45
6067	Equipment Maintenance	669.95	824	1,500	900	225
6069	Equipment Rental	1,622.00	1,623	1,623	1,623	406
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	295.00	295	0	0	0
6077	Data Processing	948.00	948	948	948	237
6078	Education and Training	0.00	0	0	1,050	263
6195	Safety Supplies	0.00	0	0	200	50
	Expenditure Total:	414,147.52	399,037	413,394	359,410	104,542

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 **Dept.** 5541

MENTAL HEALTH TRANSPORT

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4200	Program Revenues	138,027.57	110,230	0	153,827	153,827
	Revenue Total:	138,027.57	110,230	0	153,827	153,827
EXPENDITURE ACCOUNTS						
6001	Elected Officials	0.00	0	0	0	0
6003	Salaries-Employees	65,785.54	64,946	97,419	97,270	98,770
6004	Overtime	18,895.50	0	0	0	0
6006	FICA	6,237.83	4,968	7,452	7,441	7,556
6007	Group Health	10,257.29	8,800	13,200	13,800	13,800
6008	Retirement	7,410.93	5,646	8,469	8,547	8,679
6009	Auto Allowance	19.76	0	0	0	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	3,372.30	2,595	3,892	4,191	4,256
6012	Unemployment Insurance	629.15	484	726	678	688
6014	Office Supplies	0.00	0	0	0	0
6016	Gasoline	13,653.85	16,000	24,000	16,000	16,000
6030	Vehicle Repairs	3,874.97	3,800	5,700	4,500	4,500
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	0.00	1,950	1,950	1,950	1,950
6050	Travel	0.00	200	0	200	200
6057	Vehicle Insurance	484.00	550	0	570	570
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	130,621.12	109,939	162,808	155,147	156,969

Fund 100 **Dept.** 5542

CONSTABLE PCT 4, 1/13

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	0.00	0	0	0	4,954
4431	Service Fees	0.00	0	0	0	3,419
4494	Constable Precinct #4	0.00	0	0	0	98
	Revenue Total:	0.00	0	0	0	8,471
EXPENDITURE ACCOUNTS						
6001	Elected Officials	0.00	0	0	0	33,880
6003	Salaries-Employees	0.00	0	0	0	163,740
6006	FICA	0.00	0	0	0	15,128
6007	Group Health	0.00	0	0	0	27,600
6008	Retirement	0.00	0	0	0	17,322
6010	Uniforms	0.00	0	0	0	2,100
6011	Workers Compensation	0.00	0	0	0	7,986
6012	Unemployment Insurance	0.00	0	0	0	1,136
6014	Office Supplies	0.00	0	0	0	600
6016	Gasoline	0.00	0	0	0	26,250
6030	Vehicle Repairs	0.00	0	0	0	7,875
6047	Mobile Phones	0.00	0	0	0	783
6048	Communications	0.00	0	0	0	450
6049	Postage	0.00	0	0	0	75
6057	Vehicle Insurance	0.00	0	0	0	3,750
6058	Liability Other Insurance	0.00	0	0	0	50
6059	Bonds	0.00	0	0	0	134
6067	Equipment Maintenance	0.00	0	0	0	563
6069	Equipment Rental	0.00	0	0	0	1,295
6077	Data Processing	0.00	0	0	0	711
6078	Education and Training	0.00	0	0	0	788
6195	Safety Supplies	0.00	0	0	0	225
	Expenditure Total:	0.00	0	0	0	312,441

CAMERON COUNTY, TEXAS
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Fund 100 **Dept.** 555

CONSTABLE PCT #5

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	108,459.20	0	0	32,036	8,009
4431	Service Fees	0.00	97,753	0	95,284	23,821
4495	Constable Precinct #5	7,100.00	9,782	0	5,355	1,339
4496	Constable Precinct #6	0.00	0	0	0	0
	Revenue Total:	115,559.20	107,535	0	132,675	33,169
EXPENDITURE ACCOUNTS						
6001	Elected Officials	44,849.49	44,848	44,848	44,848	11,468
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	138,957.78	148,257	151,481	148,257	38,122
6004	Overtime	0.00	0	0	0	0
6006	FICA	13,776.63	14,773	15,019	14,773	3,798
6007	Group Health	27,356.80	26,400	26,400	27,600	8,052
6008	Retirement	16,085.14	16,919	17,203	16,919	4,345
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,079.10	1,500	1,500	2,000	500
6011	Workers Compensation	6,703.85	7,047	7,714	7,686	1,972
6012	Unemployment Insurance	1,036.32	881	1,050	1,027	264
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,031.67	1,045	1,045	1,045	261
6016	Gasoline	6,803.50	7,783	7,783	8,700	2,175
6017	Butane	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	0	300	0	0
6030	Vehicle Repairs	4,538.88	5,000	5,000	5,000	1,250
6034	Pipe and Plumbing	0.00	0	0	0	0
6047	Mobile Phones	920.00	960	960	960	240
6048	Communications	3,971.68	3,700	3,700	3,648	912
6049	Postage	766.38	200	500	300	75
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	1,621.75	2,500	2,500	3,000	750
6058	Liability Other Insurance	34.91	43	43	45	11
6059	Bonds	0.00	178	178	178	45
6067	Equipment Maintenance	0.00	300	300	300	75
6069	Equipment Rental	663.60	800	800	800	200
6070	INDIRECT COST	0.00	100	100	0	0
6077	Data Processing	1,500.00	1,546	5,600	1,546	387
6078	Education and Training	0.00	165	2,000	750	188
6079	Legal Books, Publications	0.00	100	100	100	25
6195	Safety Supplies	197.84	300	0	200	50
6196	Safety Equipment	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 555

CONSTABLE PCT #5

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
	Expenditure Total:	271,895.32	285,345	296,124	289,682	75,165

Fund 100 **Dept.** 5551

CONSTABLE PCT 5,1/13

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	0.00	0	0	0	24,027
4431	Service Fees	0.00	0	0	0	71,463
4495	Constable Precinct #5	0.00	0	0	0	4,016
	Revenue Total:	0.00	0	0	0	99,506
EXPENDITURE ACCOUNTS						
6001	Elected Officials	0.00	0	0	0	33,880
6003	Salaries-Employees	0.00	0	0	0	211,916
6006	FICA	0.00	0	0	0	18,803
6007	Group Health	0.00	0	0	0	32,580
6008	Retirement	0.00	0	0	0	21,484
6010	Uniforms	0.00	0	0	0	2,700
6011	Workers Compensation	0.00	0	0	0	10,066
6012	Unemployment Insurance	0.00	0	0	0	1,466
6014	Office Supplies	0.00	0	0	0	1,159
6016	Gasoline	0.00	0	0	0	26,025
6030	Vehicle Repairs	0.00	0	0	0	9,375
6047	Mobile Phones	0.00	0	0	0	1,440
6048	Communications	0.00	0	0	0	8,361
6049	Postage	0.00	0	0	0	375
6057	Vehicle Insurance	0.00	0	0	0	4,875
6058	Liability Other Insurance	0.00	0	0	0	69
6059	Bonds	0.00	0	0	0	267
6067	Equipment Maintenance	0.00	0	0	0	975
6069	Equipment Rental	0.00	0	0	0	600
6077	Data Processing	0.00	0	0	0	1,871
6078	Education and Training	0.00	0	0	0	1,501
6079	Legal Books, Publications	0.00	0	0	0	75
6195	Safety Supplies	0.00	0	0	0	300
	Expenditure Total:	0.00	0	0	0	390,163

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 556

CONSTABLE PRECINCT #6

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	6,901.93	5,505	0	2,685	2,685
4431	Service Fees	0.00	0	0	4,950	4,950
4496	Constable Precinct #6	851.00	1,313	0	492	492
4497	Constable Precinct #7	0.00	0	0	0	0
4670	Donations	0.00	500	0	0	0
	Revenue Total:	7,752.93	7,318	0	8,127	8,127
EXPENDITURE ACCOUNTS						
6001	Elected Officials	44,849.49	44,848	44,848	44,848	11,468
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	209,885.89	214,480	266,077	214,480	54,580
6004	Overtime	0.00	0	0	0	0
6006	FICA	18,825.49	19,865	0	19,865	5,043
6007	Group Health	36,678.44	35,200	40,000	36,800	9,200
6008	Retirement	22,292.53	22,743	20,000	22,743	5,744
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,063.35	1,100	2,000	2,800	700
6011	Workers Compensation	9,444.76	9,646	13,000	10,492	2,662
6012	Unemployment Insurance	1,550.40	1,276	2,300	1,489	379
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	698.43	895	1,500	800	200
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	41,381.89	35,000	65,000	35,000	8,750
6017	Butane	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	0	2,000	0	0
6030	Vehicle Repairs	14,573.38	10,500	7,000	10,500	2,625
6034	Pipe and Plumbing	0.00	0	0	0	0
6047	Mobile Phones	711.98	1,044	1,500	1,044	261
6048	Communications	535.82	600	1,000	600	150
6049	Postage	0.00	100	100	100	25
6050	Travel	0.00	0	1,500	0	0
6057	Vehicle Insurance	4,164.59	3,700	5,500	5,000	1,250
6058	Liability Other Insurance	61.09	66	100	66	17
6059	Bonds	0.00	0	150	178	45
6067	Equipment Maintenance	545.78	750	1,000	750	188
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	575.28	1,496	0	1,726	432
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	0.00	300	0	0	0
6077	Data Processing	1,141.49	948	1,200	948	237

Fund 100 **Dept.** 556

CONSTABLE PRECINCT #6

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6078	Education and Training	0.00	250	500	1,050	263
6087	Miscellaneous	0.00	500	0	0	0
6096	Equipment	42,686.24	0	400	0	0
6101	Physicians/Non-Emergency	0.00	0	0	0	0
6195	Safety Supplies	0.00	0	300	300	75
6196	Safety Equipment	0.00	0	500	0	0
	Expenditure Total:	451,666.32	405,307	477,475	411,579	104,294

Fund 100 **Dept.** 557

CONSTABLE PRECINCT #7

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4430	Fee Revenue	17,636.14	0	0	11,265	11,265
4431	Service Fees	0.00	11,647	0	13,801	13,801
4497	Constable Precinct #7	1,060.00	1,234	0	484	484
4498	Constable Precinct #8	0.00	0	0	0	0
	Revenue Total:	18,696.14	12,881	0	25,550	25,550
EXPENDITURE ACCOUNTS						
6001	Elected Officials	44,849.49	44,848	45,000	11,341	11,468
6002	Salaries-Assistants/Deputies	0.00	0	150,000	0	0
6003	Salaries-Employees	146,575.46	147,657	20,000	147,657	38,092
6004	Overtime	0.00	0	0	0	0
6006	FICA	14,135.55	14,837	16,000	12,274	3,154
6007	Group Health	28,115.15	26,400	30,000	23,600	8,052
6008	Retirement	16,752.01	16,919	17,000	13,960	3,589
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,318.30	1,000	2,500	1,600	400
6011	Workers Compensation	6,968.07	7,047	7,500	6,235	1,601
6012	Unemployment Insurance	1,086.01	881	1,500	1,027	264
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	461.84	475	2,000	500	125
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	25,828.86	25,500	26,000	26,000	6,500
6019	Lubricants	0.00	0	0	0	0
6027	Clothing	0.00	0	500	0	0
6028	Camera and Police Supplies	0.00	0	2,000	0	0
6030	Vehicle Repairs	3,877.00	7,500	6,000	7,500	1,875
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	0	2,000	0	0
6047	Mobile Phones	920.00	960	1,500	960	240
6048	Communications	7,490.90	3,500	750	7,500	1,875
6049	Postage	138.80	100	300	200	50
6050	Travel	0.00	0	2,500	0	0
6057	Vehicle Insurance	2,782.72	3,200	0	3,500	875
6058	Liability Other Insurance	43.63	47	0	47	12
6059	Bonds	0.00	0	300	178	45
6067	Equipment Maintenance	774.80	1,000	3,500	1,000	250
6068	Real Estate Rental	0.00	0	0	0	0
6077	Data Processing	0.00	0	0	948	237
6078	Education and Training	0.00	0	3,000	1,250	313
6079	Legal Books, Publications	0.00	0	500	0	0

Fund 100 **Dept.** 557

CONSTABLE PRECINCT #7

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6195	Safety Supplies	0.00	350	1,500	200	50
6196	Safety Equipment	0.00	350	1,500	0	0
	Expenditure Total:	302,118.59	302,571	343,350	267,477	79,067

Fund 100 **Dept.** 560

SHERIFF

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4300	State Revenue	0.00	8,000	0	0	0
4305	Interlocal Revenue	0.00	200,000	0	0	0
4420	Sheriff Fees	226,808.03	222,198	0	256,909	256,909
4421	Sheriff's Training Officer Fee	0.00	0	0	0	0
4486	Sheriff Arrest Fees	19,495.57	15,543	0	18,831	18,831
4487	Arrest Fines-Local Solid Waste	0.00	0	0	0	0
	Revenue Total:	246,303.60	445,741	0	275,740	275,740
EXPENDITURE ACCOUNTS						
6001	Elected Officials	94,703.29	94,700	94,700	94,700	95,200
6002	Salaries-Assistants/Deputies	139,031.29	134,194	134,194	135,414	136,594
6003	Salaries-Employees	3,049,286.48	3,010,121	3,330,258	3,252,547	3,089,942
6004	Overtime	141,390.42	35,000	35,000	35,000	35,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	255,430.06	252,755	275,026	252,656	256,405
6007	Group Health	469,639.58	431,200	470,800	450,800	450,800
6008	Retirement	295,769.26	288,323	313,968	288,147	292,474
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	16,045.54	20,000	20,000	20,000	20,000
6011	Workers Compensation	113,520.93	114,396	126,075	125,919	127,695
6012	Unemployment Insurance	24,636.06	19,024	20,766	22,180	22,520
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	43,798.99	46,560	42,500	42,500	42,500
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	394,133.48	347,449	347,449	415,000	430,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	1,220.53	1,300	1,300	1,300	1,300
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	231.67	300	300	300	300
6023	Cleaning Supplies	0.00	0	0	0	0
6028	Camera and Police Supplies	12,696.34	3,782	28,000	28,000	28,000
6029	Demonstration	0.00	0	0	0	0
6030	Vehicle Repairs	147,267.07	150,000	150,000	150,000	150,000
6031	Building Supplies	0.00	0	0	0	0
6046	Medical and Dental	1,075.00	2,500	2,500	2,500	2,500
6047	Mobile Phones	19,893.57	13,000	13,000	17,230	17,230
6048	Communications	182,616.27	181,000	181,000	181,000	181,000
6049	Postage	17,231.05	16,000	16,000	16,000	16,000
6050	Travel	0.00	0	0	0	0
6051	Travel-Prisoner Transportation	62,619.69	84,000	80,000	80,000	80,000

Fund 100 **Dept.** 560

SHERIFF

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6053	Freight	0.00	0	0	0	0
6054	Advertising	691.90	500	500	500	500
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	67,810.06	70,000	70,000	70,000	70,000
6058	Liability Other Insurance	907.55	946	946	946	946
6059	Bonds	142.00	568	568	568	568
6060	Electricity	50.26	0	0	0	0
6061	Natural Gas	104.36	0	0	0	0
6062	Water	1,294.36	0	0	0	0
6063	Sewage and Garbage	796.16	50	50	800	800
6064	Building Maintenance	0.00	0	0	0	0
6067	Equipment Maintenance	11,079.75	8,000	10,000	10,000	10,000
6068	Real Estate Rental	183.90	0	0	0	0
6069	Equipment Rental	12,761.25	12,587	13,293	13,293	13,293
6073	Dues and Memberships	845.00	1,110	110	110	110
6077	Data Processing	2,935.94	4,440	0	0	0
6078	Education and Training	5,485.03	14,000	8,000	8,000	8,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	12,388.72	19,040	17,040	17,040	17,040
6084	Judges	0.00	0	0	0	0
6100	Weapons	-409.00	8,718	0	0	0
6195	Safety Supplies	640.40	2,000	2,000	2,000	2,000
6196	Safety Equipment	0.00	0	0	0	0
	Expenditure Total:	5,599,126.21	5,387,563	5,805,343	5,734,450	5,598,717

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 **Dept.** 5601

M & O SHERIFF'S OFFICE

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4200	Program Revenues	20,242.00	50,110	0	0	0
4381	Insurance Proceeds	0.00	0			
	Revenue Total:	20,242.00	50,110	0	0	0
EXPENDITURE ACCOUNTS						
6014	Office Supplies	2,395.45	3,000	3,000	3,000	3,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6048	Communications	0.00	0	0	43,358	43,358
6056	Property Insurance	9,448.54	9,575	9,575	12,066	12,066
6060	Electricity	60,301.53	60,000	60,000	61,000	61,000
6061	Natural Gas	1,190.55	700	700	700	700
6062	Water	938.96	2,000	2,000	1,500	1,500
6063	Sewage and Garbage	5,249.39	5,600	5,600	5,600	5,600
6064	Building Maintenance	13,662.00	3,000	3,000	3,000	3,000
6067	Equipment Maintenance	0.00	76,252	26,252	41,252	41,252
6069	Equipment Rental	123,411.84	124,000	124,000	131,000	131,000
6082	Contractual Expense	0.00	0	0	0	0
	Expenditure Total:	216,598.26	284,127	234,127	302,476	302,476

Fund 100 **Dept.** 562

SHERIFF - AUTO THEFT DETA

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	223,324.76	263,561	263,561	263,561	267,801
6004	Overtime	731.50	0	0	0	0
6006	FICA	16,980.95	20,121	20,121	20,144	20,487
6007	Group Health	30,967.24	35,200	35,200	36,800	36,800
6008	Retirement	19,607.87	23,145	23,145	23,145	23,498
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	1,350	1,350	1,350	1,350
6011	Workers Compensation	8,906.79	10,542	10,542	11,350	11,523
6012	Unemployment Insurance	1,658.77	1,573	1,573	1,835	1,863
6013	Photocopying	0.00	0	0	0	0
6058	Liability Other Insurance	0.00	0	0	70	70
	Expenditure Total:	302,177.88	355,492	355,492	358,255	363,392

Fund 100 **Dept.** 570

JUVENILE BOOTCAMP

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4602	Miscellaneous	10,498.00	1,950	0	0	0
4956	Indir.CostReimb.-Juvenile Serv	0.00	0	0	0	0
	Revenue Total:	10,498.00	1,950	0	0	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	749,407.16	730,905	763,619	763,619	780,119
6004	Overtime	1,888.50	1,000	1,000	500	500
6005	Extra Help	93,853.40	52,300	80,000	55,000	55,000
6006	FICA	63,668.37	61,148	64,613	62,809	64,033
6007	Group Health	131,647.43	140,800	145,200	147,200	147,200
6008	Retirement	65,576.50	70,411	69,337	69,679	73,741
6009	Auto Allowance	2,238.30	0	0	0	0
6010	Uniforms	4,986.00	1,000	1,000	1,000	1,000
6011	Workers Compensation	4,426.91	4,242	2,534	3,320	3,387
6012	Unemployment Insurance	6,294.72	4,784	5,068	5,734	5,846
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	22,533.44	12,350	12,350	12,350	12,350
6016	Gasoline	2,538.65	2,420	2,420	2,420	2,420
6017	Butane	0.00	0	0	0	0
6022	Drugs Medicine	12,280.10	6,500	10,000	10,000	10,000
6023	Cleaning Supplies	0.00	0	0	0	0
6025	Food-Human	87,397.50	68,000	90,000	90,000	90,000
6026	Household Supplies	0.00	0	0	0	0
6027	Clothing	3,679.28	800	800	800	800
6028	Camera and Police Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	990.61	1,000	1,000	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	0.00	500	500	500	500
6046	Medical and Dental	35,249.68	10,000	25,000	25,000	25,000
6047	Mobile Phones	247.65	1,920	1,920	1,920	1,920
6048	Communications	8,003.91	7,700	7,700	6,504	6,504
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	13,556.49	13,737	13,737	14,900	14,900
6057	Vehicle Insurance	473.96	500	500	500	500
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	66,132.98	67,000	67,000	67,000	67,000
6061	Natural Gas	936.25	1,200	1,200	1,200	1,200
6062	Water	2,181.31	2,300	2,300	2,300	2,300
6063	Sewage and Garbage	5,392.51	5,500	5,500	5,500	5,500
6064	Building Maintenance	14,100.58	8,500	8,000	5,300	5,300

Fund 100 **Dept.** 570

JUVENILE BOOTCAMP

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6067	Equipment Maintenance	11,461.31	5,000	3,000	3,000	3,000
6069	Equipment Rental	540.42	3,050	3,050	3,050	3,050
6073	Dues and Memberships	1,000.00	0	0	0	0
6076	Laundry and Linen	0.00	0	0	0	0
6082	Contractual Expense	3,998.06	3,000	3,000	3,000	3,000
6086	Juror's Expense	0.00	0	0	0	0
	Expenditure Total:	1,416,681.98	1,287,567	1,391,348	1,365,105	1,387,070

CAMERON COUNTY, TEXAS
GENERAL FUND
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Fund 100 **Dept.** 571

JUVENILE PROBATION

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4300	State Revenue	0.00	85,500	0	0	0
	Revenue Total:	0.00	85,500	0	0	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	64,801.51	64,800	64,800	64,800	64,800
6002	Salaries-Assistants/Deputies	71,366.81	67,192	69,192	69,192	69,192
6003	Salaries-Employees	1,081,078.85	1,127,615	1,122,452	1,122,678	1,157,678
6004	Overtime	49.13	500	0	0	0
6005	Extra Help	2,824.77	0	0	0	0
6006	FICA	89,837.55	97,335	96,271	97,111	99,788
6007	Group Health	134,191.19	138,491	171,600	161,129	161,129
6008	Retirement	106,753.56	111,359	114,267	111,100	114,190
6009	Auto Allowance	42,087.12	0	0	0	0
6010	Uniforms	949.81	800	800	800	800
6011	Workers Compensation	4,523.66	5,090	3,775	6,539	6,679
6012	Unemployment Insurance	8,607.95	7,169	7,551	8,343	8,588
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	7,605.78	17,100	17,100	17,100	17,100
6016	Gasoline	39,370.75	33,000	33,000	37,000	37,000
6018	Diesel Fuel	0.00	200	400	400	400
6030	Vehicle Repairs	5,264.00	8,000	3,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	0.00	658	1,950	1,950	1,950
6046	Medical and Dental	12,499.97	20,000	13,000	13,000	13,000
6047	Mobile Phones	12,479.65	12,000	10,000	11,800	11,800
6048	Communications	59,821.58	40,000	40,000	25,000	25,000
6049	Postage	3,142.19	1,850	3,000	3,000	3,000
6050	Travel	32.62	1,000	0	0	0
6051	Travel-Prisoner Transportation	2,403.40	3,350	3,500	3,500	3,500
6054	Advertising	0.00	0	0	0	0
6057	Vehicle Insurance	5,101.96	4,534	4,534	5,125	5,125
6058	Liability Other Insurance	194.95	40	38,265	195	195
6059	Bonds	142.00	71	71	71	71
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	1,107.52	2,000	2,000	2,000	2,000
6069	Equipment Rental	914.80	7,300	7,300	7,300	7,300
6073	Dues and Memberships	0.00	0	0	0	0
6080	Board of Children	37,252.25	1,223	84,431	84,431	84,431
6082	Contractual Expense	0.00	15,000	0	0	0
	Expenditure Total:	1,794,405.33	1,787,677	1,912,259	1,856,564	1,897,716

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 5713

JUVENILE DETENTION

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	47,703.50	47,693	47,693	47,693	47,693
6003	Salaries-Employees	1,372,424.18	1,407,353	1,419,139	1,419,139	1,446,139
6004	Overtime	1,425.00	1,500	1,500	1,500	1,500
6005	Extra Help	178,199.18	75,000	150,000	110,000	110,000
6006	FICA	120,758.23	118,212	123,802	120,889	122,955
6007	Group Health	263,272.70	255,751	255,200	266,721	266,721
6008	Retirement	124,282.99	129,654	133,188	129,654	132,038
6009	Auto Allowance	2,814.79	0	0	0	0
6010	Uniforms	2,471.70	4,000	4,000	4,000	4,000
6011	Workers Compensation	8,793.51	9,069	4,855	6,262	6,369
6012	Unemployment Insurance	11,947.81	9,260	9,710	11,048	11,237
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	3,044.59	12,925	12,925	12,925	12,925
6022	Drugs Medicine	4,750.10	6,500	8,000	8,000	8,000
6023	Cleaning Supplies	0.00	0	0	0	0
6025	Food-Human	136,683.27	200,916	160,000	160,000	160,000
6026	Household Supplies	0.00	0	0	0	0
6027	Clothing	2,524.91	3,000	3,000	3,000	3,000
6028	Camera and Police Supplies	0.00	0	0	0	0
6045	Professional Services	0.00	2,500	2,500	2,500	2,500
6046	Medical and Dental	5,664.00	12,000	15,000	15,000	15,000
6047	Mobile Phones	1,629.46	960	960	1,200	1,200
6048	Communications	6,201.89	2,300	2,300	3,700	3,700
6049	Postage	0.00	0	0	0	0
6067	Equipment Maintenance	127.50	166	166	166	166
6069	Equipment Rental	473.47	4,030	4,030	4,030	4,030
6073	Dues and Memberships	1,000.00	334	334	334	334
6076	Laundry and Linen	0.00	0	0	0	0
6078	Education and Training	1,000.00	1,520	1,650	1,650	1,650
6080	Board of Children	0.00	0	0	0	0
	Expenditure Total:	2,297,192.78	2,304,643	2,359,952	2,329,411	2,361,157

Fund 100 **Dept.** 576

M&O ADULT PROBATION

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4172	Settlements	75,000.00	55,700	0	0	0
4380	Financing Proceeds	0.00	0	0	0	0
4463	Restitution Rental	24,000.00	24,000	0	24,000	24,000
4470	District Clerk	0.00	0	0	0	0
	Revenue Total:	99,000.00	79,700	0	24,000	24,000
EXPENDITURE ACCOUNTS						
6014	Office Supplies	1,448.30	2,000	2,000	2,000	2,000
6022	Drugs Medicine	0.00	0	0	0	0
6036	Miscellaneous Repairs	16,613.58	55,700	55,700	0	0
6037	Road Materials	0.00	0	0	0	0
6048	Communications	87,311.82	75,000	75,000	87,312	87,312
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	7,861.66	7,967	7,967	8,700	8,700
6060	Electricity	41,951.35	37,000	37,000	42,000	42,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,979.70	2,400	2,400	2,400	2,400
6063	Sewage and Garbage	2,143.28	2,400	2,400	2,400	2,400
6064	Building Maintenance	2,457.41	2,500	2,500	2,500	2,500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	2,986.17	4,000	4,000	4,000	4,000
6068	Real Estate Rental	9,485.40	9,600	9,600	9,600	9,600
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	500.00	575	575	575	575
6084	Judges	0.00	0	0	0	0
6195	Safety Supplies	0.00	200	200	200	200
	Expenditure Total:	174,738.67	199,342	199,342	161,687	161,687

CAMERON COUNTY, TEXAS

GENERAL FUND

Health

100-6300	Health Department
100-6310	Environmental Health
100-6301	Community Services
100-6521	Santa Maria Learning Center
100-6522	Santa Rosa Learning Center
100-6523	La Feria Learning Center
100-6524	Rio Hondo Learning Center
100-6525	Los Indios Learning Center
100-6526	Arroyo City Learning Center
100-6527	Las Yescas Learning Center
100-6528	La Paloma Learning Center
100-6529	Combes Learning Center

APPROVED 2012-2013 BUDGET

Fund 100 **Dept.** 630

HEALTH DEPARTMENT

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4211	Registration Fees-Flu Vaccine	12,490.00	16,137	0	14,010	14,010
4339	ST Portion-Indignet Hlth Care	0.00	0	0	0	0
4350	State Tobacco Reimbursement	191,160.96	180,593	0	144,980	144,980
4380	Financing Proceeds	27,814.00	0	0	0	0
4443	Copy Reimbursement-Hlth Dept	0.00	0	0	0	0
4600	Interest Income	576.51	495	0	199	199
4602	Miscellaneous	5,943.83	11,528	0	3,002	3,002
4640	Sale of Surplus	1,216.62	0	0	0	0
	Revenue Total:	239,201.92	208,753	0	162,191	162,191
EXPENDITURE ACCOUNTS						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	223,689.28	237,821	262,521	262,521	264,521
6003	Salaries-Employees	721,534.81	747,200	735,445	767,445	751,816
6004	Overtime	218.86	0	0	0	0
6005	Extra Help	0.00	7,000	35,000	0	35,000
6006	FICA	70,409.84	79,022	79,022	79,022	80,427
6007	Group Health	150,861.70	145,524	145,524	152,138	152,138
6008	Retirement	82,684.95	91,211	91,211	91,211	89,743
6009	Auto Allowance	11,060.87	0	0	0	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	3,569.76	3,817	6,000	8,302	8,463
6012	Unemployment Insurance	7,052.98	6,198	6,198	7,231	7,359
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	8,207.71	5,077	9,405	9,405	9,405
6016	Gasoline	15,509.17	14,800	14,800	14,800	14,800
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	26,683.85	24,788	35,000	35,000	35,000
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	2,835.65	2,100	2,100	2,100	2,100
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	5,472.50	8,600	10,600	10,600	10,600
6046	Medical and Dental	0.00	2,000	0	0	0
6047	Mobile Phones	4,024.48	3,686	3,000	3,000	3,000
6048	Communications	94,605.95	75,636	72,000	94,606	94,606
6049	Postage	4,578.78	5,000	5,000	5,000	5,000
6050	Travel	0.00	0	0	0	0
6054	Advertising	0.00	0	500	500	500
6057	Vehicle Insurance	2,995.00	1,869	1,800	2,995	2,995
6058	Liability Other Insurance	0.00	0	0	0	0

Fund 100 **Dept.** 630

HEALTH DEPARTMENT

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6059	Bonds	0.00	70	71	71	71
6060	Electricity	918.28	500	500	920	920
6061	Natural Gas	0.00	0	0	0	0
6063	Sewage and Garbage	3,775.90	6,700	7,700	5,000	5,000
6064	Building Maintenance	5,595.43	8,500	100	100	100
6067	Equipment Maintenance	1,089.80	600	1,600	1,600	1,600
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	4,853.76	3,498	2,940	2,940	2,940
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	0.00	744	850	850	850
6077	Data Processing	5,195.64	4,798	0	0	0
6078	Education and Training	1,864.00	588	1,588	1,588	1,588
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	56,165.16	65,600	65,600	65,600	65,600
6087	Miscellaneous	0.00	0	0	0	0
	Expenditure Total:	1,515,454.11	1,552,947	1,596,075	1,624,545	1,646,142

Fund 100 **Dept.** 6301

COMMUNITY SERVICES

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6014	Office Supplies	166.92	500	500	500	500
6016	Gasoline	1,920.33	2,000	2,000	2,400	2,400
6030	Vehicle Repairs	160.99	500	500	500	500
6047	Mobile Phones	250.78	516	550	516	516
6048	Communications	0.00	0	0	0	0
6057	Vehicle Insurance	449.81	450	475	450	450
6058	Liability Other Insurance	0.00	0	0	0	0
6064	Building Maintenance	560.25	838	838	838	838
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	0.00	400			
6082	Contractual Expense	104.08	1,150	1,550	1,550	1,550
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	3,613.16	6,354	6,413	6,754	6,754

Fund 100 **Dept.** 631

ENVIRONMENTAL HEALTH

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4203	Subdivision Plat InspectionFee	3,000.00	1,800	0	2,700	2,700
4204	Inspections	101,085.00	68,318	0	68,782	68,782
4205	Septic Tank Fees	48,620.00	34,380	0	15,015	36,190
4300	State Revenue	0.00	0	0	0	0
4540	Fines	374.79	225	0	225	225
4600	Interest Income	0.00	0	0	0	0
4602	Miscellaneous	10,171.30	6,100	0	2,183	2,183
	Revenue Total:	163,251.09	110,823	0	88,905	110,080
EXPENDITURE ACCOUNTS						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	28,729.02	28,730	28,730	28,730	29,230
6003	Salaries-Employees	289,858.56	296,758	346,897	306,758	313,758
6004	Overtime	0.00	0	0	0	0
6006	FICA	24,028.58	25,665	28,735	25,665	26,239
6007	Group Health	63,731.59	66,000	78,239	69,000	69,000
6008	Retirement	27,806.87	25,665	34,107	29,624	30,286
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	2,196.30	5,000	5,840	5,000	5,000
6011	Workers Compensation	4,047.61	4,163	4,163	3,492	3,571
6012	Unemployment Insurance	2,364.87	2,013	2,254	2,348	2,401
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	6,245.96	8,909	15,500	5,083	5,083
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	37,797.45	35,000	41,568	36,000	36,000
6017	Butane	8,935.37	9,000	10,000	10,000	10,000
6018	Diesel Fuel	0.00	0	0	0	0
6022	Drugs Medicine	18,948.59	16,364	20,000	20,000	20,000
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	6,854.12	11,000	15,800	8,000	8,000
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	6,727.56	8,978	11,000	11,000	11,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	3,095.38	3,262	6,272	3,262	3,262
6048	Communications	11,373.93	11,000	13,800	11,375	11,375
6049	Postage	1,814.63	1,530	1,000	1,000	1,000
6050	Travel	0.00	0	0	0	0
6056	Property Insurance	170.83	33	113	150	150
6057	Vehicle Insurance	3,999.63	3,750	5,000	4,000	4,000
6058	Liability Other Insurance	0.00	0	0	0	0

Fund 100 **Dept.** 631

ENVIRONMENTAL HEALTH

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6059	Bonds	0.00	71	30	30	30
6060	Electricity	1,018.08	1,200	1,200	1,200	1,200
6061	Natural Gas	0.00	0	0	0	0
6062	Water	581.46	500	500	600	600
6063	Sewage and Garbage	236.00	472	972	300	300
6064	Building Maintenance	475.00	632	4,000	4,000	4,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	1,865.21	2,000	3,000	3,000	3,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	1,045.19	2,000	2,500	2,500	2,500
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	799.00	1,377	1,890	1,890	1,890
6074	Credit Services	0.00	0	0	0	0
6077	Data Processing	0.00	976	14,600	0	0
6078	Education and Training	2,318.56	3,751	2,900	1,500	1,500
6079	Legal Books, Publications	0.00	0	0	0	0
6096	Equipment	0.00	0	54,000	0	0
6195	Safety Supplies	139.93	748	1,000	1,000	1,000
6196	Safety Equipment	0.00	0	1,000	1,000	1,000
	Expenditure Total:	557,205.28	576,547	756,610	597,507	606,375

Fund 100 **Dept.** 6521

SANTA MARIA-LEARNING CENT

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6005	Extra Help	8,142.00	10,023	10,023	10,023	10,023
6006	FICA	622.88	767	767	767	767
6011	Workers Compensation	39.07	30	30	88	88
6012	Unemployment Insurance	60.48	60	60	70	70
6014	Office Supplies	577.71	750	750	750	750
6048	Communications	0.00	0	0	0	0
6050	Travel	78.76	422	422	422	422
6060	Electricity	0.00	0	0	0	0
	Expenditure Total:	9,520.90	12,052	12,052	12,120	12,120

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 6522

SANTA ROSA-LEARNING CENTE

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6005	Extra Help	6,641.60	10,023	10,023	10,023	10,023
6006	FICA	509.25	767	767	767	767
6011	Workers Compensation	31.97	30	30	88	88
6012	Unemployment Insurance	49.82	60	60	70	70
6014	Office Supplies	1,461.84	1,700	1,700	1,700	1,700
6048	Communications	0.00	0	0	0	0
6050	Travel	0.00	156	156	156	156
6064	Building Maintenance	236.00	236	236	236	236
6087	Miscellaneous	0.00	0	0	0	0
	Expenditure Total:	8,930.48	12,972	12,972	13,040	13,040

Fund 100 **Dept.** 6523

LA FERIA-LEARNING CENTER

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6005	Extra Help	14,732.00	15,033	15,033	15,033	15,033
6006	FICA	1,126.93	1,150	1,150	1,150	1,150
6011	Workers Compensation	70.73	45	45	132	132
6012	Unemployment Insurance	110.47	90	90	105	105
6014	Office Supplies	0.00	1,200	1,200	1,200	1,200
6050	Travel	110.00	234	234	234	234
6060	Electricity	3,596.19	5,100	5,100	5,100	5,100
6062	Water	0.00	0	0	0	0
6064	Building Maintenance	1,436.00	236	236	236	236
	Expenditure Total:	21,182.32	23,088	23,088	23,190	23,190

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 6524

RIO HONDO

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4675	Family Learning Ctr Donation	1,810.00	0	0	0	0
	Revenue Total:	1,810.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	0.00	0	0	0	0
6005	Extra Help	15,770.00	15,034	15,034	15,034	15,034
6006	FICA	1,212.13	1,150	1,150	1,150	1,150
6011	Workers Compensation	76.04	45	45	132	132
6012	Unemployment Insurance	118.82	113	113	105	105
6014	Office Supplies	2,034.24	2,100	2,100	2,100	2,100
6016	Gasoline	0.00	0	0	0	0
6050	Travel	5.28	144	144	144	144
6057	Vehicle Insurance	0.00	0	0	0	0
	Expenditure Total:	19,216.51	18,586	18,586	18,665	18,665

Fund 100 **Dept.** 6525

LOS INDIOS-LEARNING CENTE

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6005	Extra Help	9,908.40	10,023	10,023	10,023	10,023
6006	FICA	761.01	767	767	767	767
6011	Workers Compensation	47.79	30	30	88	88
6012	Unemployment Insurance	74.16	60	60	70	70
6014	Office Supplies	621.71	775	775	775	775
6050	Travel	31.81	180	180	180	180
6060	Electricity	0.00	0	0	0	0
6064	Building Maintenance	120.00	236	236	236	236
	Expenditure Total:	11,564.88	12,071	12,071	12,139	12,139

Fund 100 **Dept.** 6526

ARROYO CITY LEARNING CENT

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4675	Family Learning Ctr Donation	120.00	0	0	0	0
	Revenue Total:	120.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	0.00	0	0	0	0
6005	Extra Help	5,756.00	5,012	5,012	5,012	5,012
6006	FICA	440.78	383	383	383	383
6011	Workers Compensation	27.68	15	15	44	44
6012	Unemployment Insurance	43.21	30	30	35	35
6014	Office Supplies	565.00	565	565	565	565
6048	Communications	0.00	0	0	0	0
6050	Travel	109.86	228	228	228	228
	Expenditure Total:	6,942.53	6,233	6,233	6,267	6,267

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 6527

LAS YESCAS LEARNING CENTE

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	0.00	0	0	0	0
6005	Extra Help	2,948.80	5,012	5,012	5,012	5,012
6006	FICA	225.56	383	383	383	383
6011	Workers Compensation	14.17	15	15	44	44
6012	Unemployment Insurance	21.87	30	30	35	35
6014	Office Supplies	193.94	450	450	450	450
6050	Travel	89.76	78	78	78	78
	Expenditure Total:	3,494.10	5,968	5,968	6,002	6,002

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 6528

LA PALOMA

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4675	Family Learning Ctr Donation	0.00	0	0	0	0
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6005	Extra Help	7,269.80	10,023	10,023	10,023	10,023
6006	FICA	556.11	767	767	767	767
6011	Workers Compensation	34.89	30	30	88	88
6012	Unemployment Insurance	53.80	75	75	70	70
6014	Office Supplies	363.76	450	450	450	450
6048	Communications	0.00	0	0	0	0
6064	Building Maintenance	213.80	236	236	236	236
	Expenditure Total:	8,492.16	11,581	11,581	11,634	11,634

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 6529

COMBES LEARNING CENTER

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4675	Family Learning Ctr Donation	640.00	0	0	0	0
	Revenue Total:	640.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	0.00	0	0	0	0
6005	Extra Help	7,286.80	10,023	10,023	10,023	10,023
6006	FICA	557.41	767	767	767	767
6011	Workers Compensation	35.00	30	30	88	88
6012	Unemployment Insurance	53.75	60	60	70	70
6014	Office Supplies	551.01	600	600	600	600
6050	Travel	23.76	84	84	84	84
6060	Electricity	0.00	0	0	0	0
	Expenditure Total:	8,507.73	11,564	11,564	11,632	11,632

CAMERON COUNTY, TEXAS

GENERAL FUND

Welfare

100-6400	Indigent Services/Autopsies
100-6410	Child Welfare
100-6420	Indigent Care

APPROVED 2012-2013 BUDGET

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 640

INDIGENT SERVICES/AUTOPSI

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	61,002.04	61,000	61,000	61,000	61,500
6004	Overtime	0.00	0	0	0	0
6006	FICA	4,670.28	4,667	4,667	4,667	4,705
6007	Group Health	4,800.00	4,400	4,400	4,600	4,600
6008	Retirement	5,338.70	5,386	5,386	5,386	5,430
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	629.58	2,453	2,453	2,641	2,663
6012	Unemployment Insurance	455.18	366	366	427	431
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	0.00	358	458	458	458
6045	Professional Services	163,100.00	163,000	150,000	164,000	164,000
6046	Medical and Dental	521,999.47	467,000	350,000	522,000	522,000
6047	Mobile Phones	281.07	900	900	900	900
6048	Communications	1,931.77	2,400	2,400	2,400	2,400
6049	Postage	0.44	100	0	0	0
6050	Travel	0.00	0	0	0	0
6078	Education and Training	0.00	200	200	200	200
	Expenditure Total:	764,208.53	712,230	582,230	768,679	769,287

Fund 100 **Dept.** 641

CHILD WELFARE

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6022	Drugs Medicine	0.00	100	100	100	100
6027	Clothing	0.00	12,000	12,000	12,000	12,000
6044	Appointed Attorneys	605,081.16	625,000	625,000	600,000	600,000
6045	Professional Services	900.00	0	0	0	0
6046	Medical and Dental	0.00	0	0	0	0
6054	Advertising	33,489.24	45,000	45,000	40,000	40,000
6055	Printing and Binding	0.00	0	0	0	0
6080	Board of Children	2,584.80	1,980	1,980	1,980	1,980
6082	Contractual Expense	0.00	0	0	0	0
6102	Prescriptions	0.00	150	150	150	150
	Expenditure Total:	642,055.20	684,230	684,230	654,230	654,230

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

Fund 100 **Dept.** 6411

CHILD PROTECTIVE LEGAL AD

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4300	State Revenue	151,963.21	64,693	0	65,000	65,000
	Revenue Total:	151,963.21	64,693	0	65,000	65,000
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	93,246.25	97,440	0	97,440	98,440
6003	Salaries-Employees	3,771.56	0	0	0	0
6006	FICA	7,398.80	7,454	0	7,454	7,531
6007	Group Health	9,008.40	8,800	0	9,200	9,200
6008	Retirement	8,490.74	8,604	0	8,604	8,692
6011	Workers Compensation	170.50	180	0	107	108
6012	Unemployment Insurance	707.49	585	0	682	689
6014	Office Supplies	760.90	849	0	849	849
6050	Travel	0.00	0	0	0	0
	Expenditure Total:	123,554.64	123,912	0	124,336	125,509

Fund 100 **Dept.** 642

INDIGENT HEALTH CARE CLAI

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4222	Reimburse - Drugs & Medication	85.63	200	0	0	0
4300	State Revenue	377,524.86	0	0	0	0
4339	ST Portion-Indignet Hlth Care	0.00	0	0	0	0
	Revenue Total:	377,610.49	200	0	0	0
EXPENDITURE ACCOUNTS						
6082	Contractual Expense	3,285,971.00	3,135,971	3,135,971	3,135,971	3,135,971
6101	Physicians/Non-Emergency	0.00	0	0	0	0
	Expenditure Total:	3,285,971.00	3,135,971	3,135,971	3,135,971	3,135,971

CAMERON COUNTY, TEXAS

GENERAL FUND

Transfers

100-6700 Transfers

APPROVED 2012-2013 BUDGET

CAMERON COUNTY, TEXAS
GENERAL FUND
2012-2013 Budget

FUND 100

4390	2011 Actual	2012 Approved	2012 Amended	2013 Recommended	2013 Approved
Transfers In					
HIDTA	0	14,499	14,499		
Veterans	1,378,987	1,631,690	1,631,690	1,266,298	1,378,987
Free Trade Bridge	274,650	545,769	545,769	278,665	274,650
Gateway	3,760,892	4,440,443	4,440,443	3,357,564	3,760,892
Cameron County Parks	656,048	650,531	650,531	656,048	656,048
Total	$6,070,577	$7,282,932	$7,282,932	$5,558,575	$6,070,577
6700					
Transfers Out					
Criminal Justice Grant	19,684	19,684	19,684	19,684	19,684
Juvenile Programs	2,307	0	0	2,307	2,307
Community Corrections	20,239	20,239	20,239	20,239	20,239
Juvenile Probation	62,592	62,592	62,592	62,592	62,592
Juvenile Services	26,552	26,552	26,552	26,552	26,552
Pre Trial Release	0	0	0	0	13,800
Bail Security Fund	126,000	94,000	94,000	126,000	226,000
Total	$ 257,374	$ 223,067	$ 223,067	$ 257,374	$ 371,174

CAMERON COUNTY, TEXAS

ROAD AND BRIDGE FUND

Precinct Road & Bridge System

Fund Summary
Schedule of Revenues
Departments:
150-421 GIS
150-475 District Attorney Bond Forfeiture
150-617 Commissioner Pct. 1 Staff
150-618 Commissioner Pct. 2 Staff
150-619 Commissioner Pct. 3 Staff
150-620 Commissioner Pct. 4 Staff
150-621 Consolidated Road & Bridge Maintenance & Operations
150-622 Road & Bridge Engineering
150-623 Planning & Inspections

APPROVED 2012-2013 BUDGET

CAMERON COUNTY, TEXAS

ROAD & BRIDGE

Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2013

	2011 Actual Budget	2012 Approved Budget	2012 Year-End Estimate	2013 Recommended Budget	2013 Approved Budget
ROAD & BRIDGE REVENUES:					
Taxes	$ 5,100,661	$ 5,899,245	$ 5,914,068	$ 6,820,937	$6,124,243
License & Permits	2,636,826	2,498,174	2,642,310	2,498,174	2,498,174
Intergovernmental Revenues	2,227,546	981,584	981,584	758,831	758,831
Miscellaneous	1,185,569	1,076,375	1,076,375	432,000	432,000
TOTAL REVENUES	11,150,602	10,455,378	10,614,337	10,509,942	9,813,248
EXPENDITURES					
Unitized Transition System					
GIS Mapping	286,136	242,220	231,000	245,692	248,641
D.A. Bond Forfeiture	34,442	33,945	33,945	34,316	34,907
Commissioner Staff Pct. #1	92,744	93,603	93,603	94,365	95,546
Commissioner Staff Pct. #2	87,670	96,724	96,724	97,477	98,364
Commissioner Staff Pct. #3	97,837	101,346	101,346	102,119	103,006
Commissioner Staff Pct. #4	94,007	96,316	96,316	97,069	97,956
Consolidated R&B	8,093,356	6,800,198	8,296,028	7,181,610	6,460,348
Colonia Paving Projects	626,690	395,537	395,537	37,656	36,348
FEMA Projects	620,075	-	-	-	-
Road & Bridge Engineering	735,106	876,186	876,186	875,373	881,566
Planning & Inspections	700,706	750,577	750,577	746,265	758,566
TOTAL EXPENDITURES	11,468,769	9,486,652	10,971,262	9,511,942	8,815,248
Excess of Revenues Over (Under) Expenditures	(318,167)	968,726	(356,925)	998,000	998,000
DEBT SERVICE					
Principal retirement	939,623	941,390	941,390	978,000	978,000
Interest	79,308	77,336	77,336	70,000	70,000
TOTAL DEBT SERVICE	1,018,931	1,018,726	1,018,726	1,048,000	1,048,000
OTHER FINANCING SOURCES(USES)					
Sale of Capital Assets	91,200	50,000	91,200	50,000	50,000
Transfer Out	-	-	-	-	-
Financing proceeds	607,848	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USE	699,048	50,000	91,200	50,000	50,000
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(638,050)	-	(1,284,451)	-	-
Beginning Fund Balance	4,608,022	3,969,972	3,969,972	2,685,521	2,685,521
Ending Fund Balance	$ 3,969,972	$ 3,969,972	$ 2,685,521	$ 2,685,521	$2,685,521

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2012-2013 Budget

Dept.	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
000	BALANCE SHEET	0.00	3,684,258	0	3,393,005	3,393,005
400	GENERAL REVENUE	0.00	5,899,245	0	6,820,937	6,124,243
421	G.I.S. MAPPING	0.00	228,000	0	228,000	228,000
617	COMMISSIONERS STAFF PCT 1	0.00	0	0	0	0
618	COMMISSIONERS STAFF PCT 2	0.00	0	0	0	0
619	COMMISSIONERS STAFF PCT 3	0.00	0	0	0	0
621	CONSOLIDATED PRECINTS	0.00	329,019	0	50,000	50,000
6211	COLONIA PAVING PROJECT	0.00	537,000	0	0	0
622	ENGINEERING & RIGHT OF WA	0.00	38,875	0	0	0
623	PLANNING & INSPECTION	0.00	68,000	0	68,000	68,000
	Revenue Total:	0.00	10,784,397	0	10,559,942	9,863,248
TRANSFERS IN						
010	GENERAL FUND TRANSFER	0.00	0	0	0	0
074	VETERAN'S BRIDGE TRANSFER	0.00	0	0	0	0
077	LOS INDIOS BRIDGE	0.00	0	0	0	0
080	GATEWAY BRIDGE TRANSFER	0.00	0	0	0	0
	Fund Balance:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
000	BALANCE SHEET	0.00	0	0	0	0
400	GENERAL REVENUE	0.00	0	0	0	0
421	G.I.S. MAPPING	0.00	242,220	0	245,692	248,641
475	DISTRICT ATTORNEY	0.00	33,945	0	34,316	34,907
617	COMMISSIONERS STAFF PCT 1	0.00	93,603	0	94,365	95,546
618	COMMISSIONERS STAFF PCT 2	0.00	96,724	0	97,477	98,364
619	COMMISSIONERS STAFF PCT 3	0.00	101,346	0	102,119	103,006
620	COMMISSIONER STAFF PCT 4	0.00	96,316	0	97,069	97,956
621	CONSOLIDATED PRECINTS	0.00	8,521,244	7,326,764	8,229,610	7,508,348
6211	COLONIA PAVING PROJECT	0.00	395,537	404,492	37,656	36,348
6212	FEMA FUNDS	0.00	303,819	0	0	0
622	ENGINEERING & RIGHT OF WA	0.00	876,186	876,795	875,373	881,566
623	PLANNING & INSPECTION	0.00	750,577	749,238	746,265	758,566
	Expense Total:	0.00	11,511,517	9,357,289	10,559,942	9,863,248

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2012-2013 Budget

Fund 150 **Dept.** 000

BALANCE SHEET

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4311	Building Permits	114,516.20	270,000	0	270,000	270,000
4312	Recording and Filing Fees	124.00	9,500	0	9,500	9,500
4313	Review Fees	19,178.00	16,000	0	16,000	16,000
4343	Automobile Licenses	360,000.00	360,000	0	360,000	360,000
4344	Automobilie Registration Fees	2,522,310.40	2,228,174	0	2,228,174	2,228,174
4345	Overweight Fees	67,509.79	31,301	0	31,301	31,301
4354	Commercial Veh. Violations	15,757.66	25,000	0	25,000	25,000
4380	Financing Proceeds	0.00	0	0	0	0
4405	Sales Tax Commissions-Tax Auto	554,283.00	554,283	0	331,530	331,530
4440	Court Cost	0.00	0	0	0	0
4459	Beach Cleanup - Pct#1	23,875.65	20,000	0	20,000	20,000
4520	Bond Forfeitures	15,302.36	95,000	0	95,000	95,000
4600	Interest Income	6,546.48	75,000	0	6,500	6,500
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	3,699,403.54	3,684,258	0	3,393,005	3,393,005
EXPENDITURE ACCOUNTS						
	Expenditure Total:	0.00	0	0	0	0

Fund 150 **Dept.** 400

GENERAL REVENUE

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4101	Current Advalorem Taxes	4,897,715.91	5,667,421	0	6,615,734	5,906,387
4102	Delinquent Advalorem Taxes	226,898.77	234,674	0	252,860	252,860
4151	Discounts	-99,600.99	-109,758	0	-128,123	-114,386
4152	Commissions	-51,558.63	-59,588	0	-69,245	-62,172
4153	Errors and Adjustments	-27,110.19	0	0	-34,343	-30,796
4159	Penalties and Interest	154,315.94	166,496	0	184,054	172,350
4354	Commercial Veh. Violations	0.00	0	0	0	0
	Revenue Total:	5,100,660.81	5,899,245	0	6,820,937	6,124,243
EXPENDITURE ACCOUNTS						
6064	Building Maintenance	0.00	0	0	0	0
	Expenditure Total:	0.00	0	0	0	0

Fund 150 **Dept.** 421

G.I.S. MAPPING

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4200	Program Revenues	276,710.83	228,000	0	228,000	228,000
4620	Sale of Maps	35.00	0	0	0	0
	Revenue Total:	276,745.83	228,000	0	228,000	228,000
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	179,145.27	188,648	0	188,648	191,148
6006	FICA	13,270.93	14,432	0	14,432	14,623
6007	Group Health	24,000.00	22,000	0	23,000	23,000
6008	Retirement	15,677.73	14,432	0	16,658	16,878
6011	Workers Compensation	876.26	1,576	0	1,633	1,654
6012	Unemployment Insurance	1,363.16	1,132	0	1,321	1,338
6030	Vehicle Repairs	156.99	0	0	0	0
6047	Mobile Phones	1,077.64	0	0	0	0
6048	Communications	1,873.65	0	0	0	0
6077	Data Processing	30,690.48	0	0	0	0
6096	Equipment	17,985.35	0	0	0	0
	Expenditure Total:	286,117.46	242,220	0	245,692	248,641

Fund 150 **Dept.** 475

DISTRICT ATTORNEY

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	25,883.13	25,170	0	25,170	25,670
6006	FICA	1,974.99	1,926	0	1,926	1,964
6007	Group Health	4,085.34	4,400	0	4,600	4,600
6008	Retirement	2,265.12	2,223	0	2,223	2,267
6011	Workers Compensation	45.41	75	0	221	226
6012	Unemployment Insurance	187.84	151	0	176	180
6014	Office Supplies	0.00	0	0	0	0
	Expenditure Total:	34,441.83	33,945	0	34,316	34,907

Fund 150 **Dept.** 617

COMMISSIONERS STAFF PCT 1

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	9,234.00	9,235	0	9,235	9,235
6002	Salaries-Assistants/Deputies	37,980.77	38,421	0	38,421	38,921
6003	Salaries-Employees	15,875.95	15,620	0	15,620	16,120
6004	Overtime	0.00	0	0	0	0
6006	FICA	4,446.59	4,841	0	4,841	4,917
6007	Group Health	8,159.90	7,480	0	7,820	7,820
6008	Retirement	5,521.39	5,587	0	5,587	5,676
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	190.01	189	0	557	566
6012	Unemployment Insurance	441.78	324	0	378	385
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	574.52	1,214	0	1,200	1,200
6016	Gasoline	3,623.77	2,800	0	2,800	2,800
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	406.76	1,000	0	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,746.67	1,830	0	1,830	1,830
6048	Communications	1,809.11	1,300	0	1,300	1,300
6049	Postage	60.41	50	0	50	50
6050	Travel	1,324.19	1,986	0	2,000	2,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	862.74	820	0	820	820
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	178	0	178	178
6078	Education and Training	200.00	500	0	500	500
6082	Contractual Expense	264.35	228	0	228	228
6087	Miscellaneous	0.00	0	0	0	0
	Expenditure Total:	92,722.91	93,603	0	94,365	95,546

Fund 150 **Dept.** 618

COMMISSIONERS STAFF PCT 2

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	9,235.00	9,235	0	9,235	9,235
6002	Salaries-Assistants/Deputies	32,092.48	38,421	0	38,421	38,921
6003	Salaries-Employees	14,319.29	14,500	0	14,500	14,750
6006	FICA	4,080.63	4,755	0	4,755	4,812
6007	Group Health	6,240.80	7,480	0	7,820	7,820
6008	Retirement	4,869.52	5,488	0	5,488	5,555
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	166.29	186	0	547	554
6012	Unemployment Insurance	346.62	318	0	370	376
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	852.63	1,200	0	1,200	1,200
6016	Gasoline	2,076.93	3,000	0	3,000	3,000
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	1,450.36	1,000	0	1,000	1,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	910.40	1,152	0	1,152	1,152
6048	Communications	2,922.84	3,100	0	3,100	3,100
6049	Postage	0.88	50	0	50	50
6050	Travel	2,674.18	2,000	0	2,000	2,000
6053	Freight	0.00	0	0	0	0
6057	Vehicle Insurance	862.74	820	0	820	820
6058	Liability Other Insurance	0.00	8	0	8	8
6059	Bonds	177.50	178	0	178	178
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	3,069.36	3,071	0	3,071	3,071
6073	Dues and Memberships	0.00	0	0	0	0
6078	Education and Training	1,056.75	500	0	500	500
6082	Contractual Expense	264.34	262	0	262	262
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	87,669.54	96,724	0	97,477	98,364

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2012-2013 Budget

Fund 150 **Dept.** 619

COMMISSIONERS STAFF PCT 3

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6001	Elected Officials	9,234.52	9,235	0	9,235	9,235
6002	Salaries-Assistants/Deputies	40,422.50	40,421	0	40,421	40,921
6003	Salaries-Employees	15,501.27	15,500	0	15,500	15,750
6006	FICA	4,845.22	4,984	0	4,984	5,042
6007	Group Health	8,085.12	7,480	0	7,820	7,820
6008	Retirement	5,702.28	5,753	0	5,753	5,819
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	195.49	195	0	573	580
6012	Unemployment Insurance	417.25	336	0	391	397
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	737.09	1,200	0	1,200	1,200
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	2,474.49	2,400	0	2,400	2,400
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	151.61	1,000	0	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,104.00	1,152	0	1,152	1,152
6048	Communications	4,767.77	4,500	0	4,500	4,500
6049	Postage	0.00	0	0	344	344
6050	Travel	0.00	650	0	2,000	2,000
6057	Vehicle Insurance	749.74	1,330	0	1,330	1,330
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	178	0	178	178
6067	Equipment Maintenance	0.00	100	0	100	100
6069	Equipment Rental	2,131.34	2,272	0	2,272	2,272
6073	Dues and Memberships	0.00	116	0	116	116
6077	Data Processing	1,117.61	1,694	0	0	0
6078	Education and Training	200.00	500	0	500	500
6082	Contractual Expense	0.00	350	0	350	350
	Expenditure Total:	97,837.30	101,346	0	102,119	103,006

Fund 150 **Dept.** 620

COMMISSIONER STAFF PCT 4

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6001	Elected Officials	9,199.03	9,235	0	9,235	9,235
6002	Salaries-Assistants/Deputies	38,422.39	38,421	0	38,421	38,921
6003	Salaries-Employees	14,044.41	14,500	0	14,500	14,750
6005	Extra Help	0.00	0	0	0	0
6006	FICA	4,698.62	4,755	0	4,755	4,812
6007	Group Health	7,719.83	7,480	0	7,820	7,820
6008	Retirement	5,362.77	5,488	0	5,488	5,555
6009	Auto Allowance	3.72	0	0	0	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	185.15	186	0	547	554
6012	Unemployment Insurance	391.25	318	0	370	376
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,024.59	422	0	1,200	1,200
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	4,291.04	4,000	0	4,000	4,000
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	1,166.73	1,000	0	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	455.20	1,920	0	1,920	1,920
6048	Communications	1,249.95	1,400	0	1,400	1,400
6049	Postage	0.00	0	0	250	250
6050	Travel	2,316.41	2,353	0	2,000	2,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	621.74	1,086	0	1,086	1,086
6058	Liability Other Insurance	0.00	8	0	8	8
6059	Bonds	177.50	178	0	178	178
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	2,271.96	2,272	0	2,272	2,272
6073	Dues and Memberships	0.00	119	0	119	119
6078	Education and Training	405.00	1,175	0	500	500
6082	Contractual Expense	0.00	0	0	0	0
	Expenditure Total:	94,007.29	96,316	0	97,069	97,956

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2012-2013 Budget

Fund 150 **Dept.** 621

CONSOLIDATED PRECINTS

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4223	Reimburse - Salaries	274,352.50	133,600	0	0	0
4224	Reimburse - Equipment useage	394,061.31	123,847	0	0	0
4301	Contributions from other Entit	278,366.16	0	0	0	0
4380	Financing Proceeds	607,848.49	0	0	0	0
4381	Insurance Proceeds	502.50	0	0	0	0
4459	Beach Cleanup - Pct#1	0.00	0	0	0	0
4641	Sale Equip-Patrol Units, etc.	0.00	50,000	0	50,000	50,000
4670	Donations	0.00	21,572	0	0	0
	Revenue Total:	1,555,130.96	329,019	0	50,000	50,000
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	33,742.84	39,842	39,842	39,842	40,177
6003	Salaries-Employees	2,521,522.60	2,558,511	2,558,511	2,558,511	2,614,761
6004	Overtime	48,585.31	0	0	0	0
6005	Extra Help	31,278.46	0	0	0	0
6006	FICA	197,161.22	199,386	199,386	199,386	203,103
6007	Group Health	452,870.37	427,544	427,544	446,977	446,977
6008	Retirement	227,693.71	230,141	230,141	230,141	234,431
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	23,799.90	26,300	26,300	21,300	21,300
6011	Workers Compensation	185,977.48	191,380	207,350	184,229	187,763
6012	Unemployment Insurance	19,632.18	15,638	15,638	18,244	18,585
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	40,416.30	37,814	42,000	42,000	42,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	177,368.62	148,000	148,000	148,000	148,000
6017	Butane	2,368.63	3,300	3,300	3,300	3,300
6018	Diesel Fuel	542,093.52	500,000	500,000	500,000	500,000
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	132.37	1,000	1,000	1,000	1,000
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	186,293.46	181,042	170,000	170,000	170,000
6031	Building Supplies	0.00	0	0	0	0
6034	Pipe and Plumbing	800.68	2,000	0	2,000	2,000
6035	Electrical	0.00	0	0	0	0
6036	Miscellaneous Repairs	137,229.46	470,224	0	0	0
6037	Road Materials	1,182,851.36	1,612,118	2,082,342	1,966,963	1,177,234
6038	Small Tools and Equipment	14,980.82	29,949	24,900	4,000	4,000
6040	Audit and Accounting	0.00	0	0	0	0
6045	Professional Services	0.00	20,000	20,000	0	0
6046	Medical and Dental	271.00	1,500	1,500	1,500	1,500

Fund 150 **Dept.** 621

CONSOLIDATED PRECINTS

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6047	Mobile Phones	19,165.62	17,000	17,000	17,000	17,000
6048	Communications	7,947.81	3,400	3,400	7,200	7,200
6049	Postage	25.79	500	500	500	500
6050	Travel	27.30	2,000	2,000	600	600
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	0.00	1,200	1,200	0	0
6056	Property Insurance	12,033.73	19,727	43,293	53,300	53,300
6057	Vehicle Insurance	77,698.77	38,976	46,852	46,852	46,852
6058	Liability Other Insurance	33,561.61	24,992	24,992	24,992	24,992
6059	Bonds	0.00	86	0	0	0
6060	Electricity	15,453.85	21,000	21,000	21,000	21,000
6061	Natural Gas	78.52	300	300	300	300
6062	Water	7,942.36	5,000	5,000	5,000	5,000
6063	Sewage and Garbage	58,527.49	65,000	65,000	65,000	65,000
6064	Building Maintenance	45,557.14	51,000	51,000	51,000	51,000
6065	Bridge Repair	9,000.35	9,000	9,000	9,000	9,000
6066	Other Structures	0.00	0	0	0	0
6067	Equipment Maintenance	286,364.66	250,000	220,000	220,000	220,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	81,718.43	42,673	52,673	57,673	57,673
6070	INDIRECT COST	0.00	0	0	0	0
6077	Data Processing	4,057.82	5,500	1,000	1,000	1,000
6078	Education and Training	1,412.42	1,800	1,800	1,800	1,800
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	187,799.92	50,000	50,000	50,000	50,000
6084	Judges	0.00	0	0	0	0
6091	Building Improvements	0.00	2,000	2,000	0	0
6096	Equipment	792,452.49	184,575	0	0	0
6097	Debt Retirement	939,622.88	941,390	0	978,000	978,000
6098	Debt Interest	79,307.63	77,336	0	70,000	70,000
6101	Physicians/Non-Emergency	0.00	0	0	0	0
6195	Safety Supplies	10,941.04	11,100	11,000	12,000	12,000
6196	Safety Equipment	0.00	0	0	0	0
	Expenditure Total:	8,697,767.92	8,521,244	7,326,764	8,229,610	7,508,348

Fund 150 **Dept.** 6211

COLONIA PAVING PROJECT

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4223	Reimburse - Salaries	132,176.19	537,000	0	0	0
4224	Reimburse - Equipment useage	0.00	0	0	0	0
	Revenue Total:	132,176.19	537,000	0	0	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	67,384.15	67,000	67,000	28,000	28,500
6004	Overtime	85,399.37	100,000	100,000	0	0
6005	Extra Help	409,618.83	170,000	170,000	0	0
6006	FICA	42,871.77	28,229	28,229	- 2,142	280
6007	Group Health	8,814.02	8,800	8,800	4,600	4,600
6008	Retirement	6,773.19	14,923	14,923	2,472	2,517
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,668.92	4,371	13,326	246	251
6012	Unemployment Insurance	4,159.73	2,214	2,214	196	200
6014	Office Supplies	0.00	0	0	0	0
	Expenditure Total:	626,689.98	395,537	404,492	37,656	36,348

Fund 150 **Dept.** 6212

FEMA FUNDS

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6037	Road Materials	620,075.45	254,340	0	0	0
6082	Contractual Expense	0.00	49,479	0	0	0
	Expenditure Total:	620,075.45	303,819	0	0	0

Fund 150 **Dept.** 622

ENGINEERING & RIGHT OF WA

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4223	Reimburse - Salaries	0.00	38,875	0	0	0
	Revenue Total:	0.00	38,875	0	0	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	71,276.40	71,274	71,274	71,274	71,774
6003	Salaries-Employees	330,774.47	395,878	395,878	395,878	400,378
6004	Overtime	0.00	0	0	0	0
6006	FICA	30,272.58	35,737	35,737	35,737	36,120
6007	Group Health	45,600.00	48,400	48,400	50,301	50,600
6008	Retirement	35,186.11	41,250	41,250	41,250	41,691
6009	Auto Allowance	8,990.81	0	0	0	0
6010	Uniforms	0.00	1,000	1,000	0	0
6011	Workers Compensation	4,440.18	2,988	1,600	3,037	3,072
6012	Unemployment Insurance	3,020.67	2,803	2,800	3,270	3,305
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	14,608.68	17,500	13,500	13,500	13,500
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	13,677.61	12,000	12,000	12,000	12,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	2,875.81	4,200	4,200	2,200	2,200
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	1,337.10	15,000	15,000	15,000	15,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	2,052.33	3,500	3,500	3,500	3,500
6048	Communications	21,200.31	22,066	22,066	22,066	22,066
6049	Postage	3,932.45	2,000	2,000	2,000	2,000
6050	Travel	1,108.82	9,456	13,456	7,700	7,700
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	4,890.26	4,500	4,500	5,500	5,500
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	0.00	7,730	7,730	0	0
6057	Vehicle Insurance	1,189.55	2,800	2,800	2,800	2,800
6058	Liability Other Insurance	0.00	500	500	0	0
6064	Building Maintenance	250.00	500	500	500	500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	599.35	0	0	1,000	1,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	11,405.40	14,500	14,500	14,500	14,500
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	1,114.00	1,360	1,360	1,360	1,360
6074	Credit Services	0.00	0	0	0	0

Fund 150 **Dept.** 622

ENGINEERING & RIGHT OF WA

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6077	Data Processing	2,094.00	2,500	2,500	2,500	2,500
6078	Education and Training	538.00	4,244	4,244	500	500
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	77,357.24	104,500	104,500	120,000	120,000
6084	Judges	0.00	0	0	0	0
6088	Right of Way (R.O.W.)	45,314.36	48,000	50,000	48,000	48,000
6091	Building Improvements	0.00	0	0	0	0
	Expenditure Total:	735,106.49	876,186	876,795	875,373	881,566

Fund 150 **Dept.** 623

PLANNING & INSPECTION

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4223	Reimburse - Salaries	70,000.00	68,000	0	68,000	68,000
4313	Review Fees	0.00	0	0	0	0
	Revenue Total:	70,000.00	68,000	0	68,000	68,000
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	152,393.39	208,477	208,477	208,477	209,445
6003	Salaries-Employees	307,468.38	288,106	288,106	288,106	296,270
6004	Overtime	0.00	0	0	0	0
6006	FICA	33,641.69	38,269	38,269	38,269	38,687
6007	Group Health	47,503.36	48,114	48,114	48,114	50,301
6008	Retirement	40,245.61	44,172	44,172	44,172	44,655
6009	Auto Allowance	1,662.61	0	0	0	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	2,592.25	3,338	2,000	3,525	3,568
6012	Unemployment Insurance	3,429.39	3,001	3,000	3,502	3,540
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	4,948.93	7,000	6,000	6,000	6,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	27,278.75	26,000	26,000	26,000	26,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	5,896.05	5,000	5,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	5,145.71	6,000	6,000	6,000	6,000
6048	Communications	0.00	500	500	0	0
6049	Postage	0.00	1,000	1,000	0	0
6050	Travel	0.00	0	1,000	0	0
6052	Travel-Mileage Reimbursement	0.00	7,400	7,400	7,400	7,400
6054	Advertising	0.00	500	500	0	0
6057	Vehicle Insurance	2,361.16	2,700	2,700	2,700	2,700
6058	Liability Other Insurance	0.00	0	0	0	0
6078	Education and Training	710.00	1,000	1,000	1,000	1,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	65,428.46	60,000	60,000	60,000	60,000
6096	Equipment	0.00	0	0	0	0
	Expenditure Total:	700,705.74	750,577	749,238	746,265	758,566

CAMERON COUNTY, TEXAS

LAW LIBRARY FUND

APPROVED 2012-2013 BUDGET

CAMERON COUNTY, TEXAS

LAW LIBRARY FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance

For the Fiscal Year Ending September 30, 2013

	2011 Actual	2012 Approved	2012 Year-end Estimate	2013 Recommended	2013 Approved
REVENUES					
Library Fees	$ 175,270	$ 170,000	$ 170,000	$ 170,000	$ 170,000
Photocopying	0	200	0	200	200
Interest Income	748	650	1,000	650	650
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	176,018	170,850	171,000	170,850	170,850
OTHER SOURCES (USES)					
Transfer in	0	0	0	0	0
ESTIMATED BEGINNING FUND BALANCE	286,033	294,455	289,253	289,403	289,403
AMOUNT AVAILABLE	462,051	465,305	460,253	460,253	460,253
LESS APPROPRIATIONS:	172,798	170,850	170,850	170,850	170,850
PROJECTED YEAR-END FUND BALANCE	$ 289,253	$ 294,455	$ 289,403	$ 289,403	$ 289,403

CAMERON COUNTY, TEXAS
LAW LIBRARY FUND
2012-2013 Budget

Dept.	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
000	BALANCE SHEET	0.00	0	0	0	0
419	PROGRAM DEVELOPMENT & MGT	0.00	0	0	0	0
650	LAW LIBRARY	0.00	170,850	0	175,650	175,650
	Revenue Total:	0.00	170,850	0	175,650	175,650
TRANSFERS IN						
419	PROGRAM DEVELOPMENT & MGT	0.00	0	0	0	0
650	LAW LIBRARY	0.00	0	0	0	0
	Fund Balance:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
419	PROGRAM DEVELOPMENT & MGT	0.00	0	0	0	0
435	DISTRICT COURTS	0.00	0	0	0	0
650	LAW LIBRARY	0.00	170,583	178,672	175,050	175,650
	Expense Total:	0.00	170,583	178,672	175,050	175,650

CAMERON COUNTY, TEXAS
LAW LIBRARY FUND
2012-2013 Budget

Fund 170 **Dept.** 650

LAW LIBRARY

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4409	Law Library Fees	175,269.40	170,000	0	175,000	175,000
4447	Copy Receipts	0.00	200	0	0	0
4600	Interest Income	748.24	650	0	650	650
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	176,017.64	170,850	0	175,650	175,650
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	30,923.07	30,922	31,922	30,922	31,422
6003	Salaries-Employees	22,353.87	22,353	23,353	22,353	22,853
6004	Overtime	0.00	0	0	0	0
6006	FICA	3,871.25	4,076	4,076	4,076	4,152
6007	Group Health	9,600.00	8,800	8,800	9,200	9,200
6008	Retirement	4,662.40	4,662	4,662	4,704	4,792
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	362.28	159	159	469	478
6012	Unemployment Insurance	397.50	400	400	373	380
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,315.05	378	1,500	1,500	920
6031	Building Supplies	0.00	0	0	0	0
6048	Communications	476.94	600	600	600	600
6049	Postage	308.93	500	500	500	500
6050	Travel	0.00	0	0	0	0
6069	Equipment Rental	1,526.33	1,817	1,200	1,600	1,600
6073	Dues and Memberships	0.00	0	0	0	0
6077	Data Processing	0.00	0	1,500	0	0
6079	Legal Books, Publications	97,000.26	95,916	100,000	98,753	98,753
6087	Miscellaneous	0.00	0	0	0	0
	Expenditure Total:	172,797.88	170,583	178,672	175,050	175,650

CAMERON COUNTY, TEXAS

EMPLOYEE BENEFITS FUND

APPROVED 2012-2013 BUDGET

CAMERON COUNTY, TEXAS

EMPLOYEE BENEFITS FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance

For the Fiscal Year Ending September 30, 2013

	2011 Actual	2012 Approved	2012 Year-end Estimate	2013 Recommended	2013 Approved
REVENUES					
Employee Premiums	$ 8,349,480	$ 7,682,920	$ 8,219,892	$ 8,405,856	$ 8,405,856
Cobra Premiums	19,564	13,000	13,000	13,000	13,000
Other Revenues	0	0	0		0
Interest Revenues	9,886	6,000	6,000	6,000	6,000
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	8,378,930	7,701,920	8,238,892	8,424,856	8,424,856
ESTIMATED BEGINNING FUND BALANCE	3,974,515	3,490,687	3,237,686	2,758,749	2,758,749
AMOUNT AVAILABLE	12,353,445	11,192,607	11,476,578	11,183,605	11,183,605
LESS APPROPRIATIONS:	9,115,759	8,287,192	8,717,829	8,784,000	8,784,000
USE OF FUND BALANCE	0	585,272	0	0	0
PROJECTED YEAR-END FUND BALANCE	$ 3,237,686	$ 2,905,415	$ 2,758,749	$ 2,399,605	$ 2,399,605

CAMERON COUNTY, TEXAS
HEALTH TRUST
2012-2013 Budget

Dept.	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
000	BALANCE SHEET	0.00	0	0	0	0
010	GENERAL FUND TRANSFER	0.00	0	0	0	0
409	GENERAL ADMINISTRATION	0.00	7,701,920	7,708,920	8,424,856	8,424,856
	Revenue Total:	0.00	7,701,920	7,708,920	8,424,856	8,424,856
EXPENDITURE ACCOUNTS						
402	HUMAN RESOURCES	0.00	126,672	126,685	127,871	129,713
409	GENERAL ADMINISTRATION	0.00	8,160,520	8,531,420	8,784,000	8,784,000
	Expense Total:	0.00	8,287,192	8,658,105	8,911,871	8,913,713

CAMERON COUNTY, TEXAS
HEALTH TRUST
2012-2013 Budget

Fund 300 **Dept.** 402

HUMAN RESOURCES

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	47,977.59	48,091	48,091	48,091	48,652
6003	Salaries-Employees	45,336.99	46,022	46,022	46,022	47,021
6004	Overtime	0.00	0	0	0	0
6006	FICA	6,942.82	7,200	7,200	7,200	7,319
6007	Group Health	14,839.01	13,737	13,737	14,361	14,361
6008	Retirement	8,165.86	8,235	8,235	8,310	8,448
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	282.05	281	300	828	842
6012	Unemployment Insurance	701.35	706	700	659	670
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,337.28	1,500	1,500	1,500	1,500
6038	Small Tools and Equipment	0.00	0	0	0	0
6049	Postage	516.35	150	150	150	150
6050	Travel	0.00	0	0	0	0
6068	Real Estate Rental	312.00	750	750	750	750
6069	Equipment Rental	0.00	0	0	0	0
	Expenditure Total:	126,411.30	126,672	126,685	127,871	129,713

CAMERON COUNTY, TEXAS
HEALTH TRUST
2012-2013 Budget

Fund 300 **Dept.** 409

GENERAL ADMINISTRATION

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4321	Health Ins Premiums	8,349,480.32	7,682,920	7,682,920	8,405,856	8,405,856
4322	Cobra Premiums	19,563.38	13,000	19,000	13,000	13,000
4323	DEPENDENT PREMIUMS	0.00	0	0	0	0
4600	Interest Income	9,885.78	6,000	7,000	6,000	6,000
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	8,378,929.48	7,701,920	7,708,920	8,424,856	8,424,856
EXPENDITURE ACCOUNTS						
6045	Professional Services	24,000.00	24,000	24,000	24,000	24,000
6046	Medical and Dental	7,500,766.27	6,676,520	7,047,420	7,300,000	7,300,000
6048	Communications	0.00	0	0	0	0
6082	Contractual Expense	1,464,581.14	1,460,000	1,460,000	1,460,000	1,460,000
	Expenditure Total:	8,989,347.41	8,160,520	8,531,420	8,784,000	8,784,000

CAMERON COUNTY, TEXAS

DEBT SERVICE FUNDS

APPROVED 2012-2013 BUDGET

CAMERON COUNTY, TEXAS

UNLIMITED TAX REVENUE BONDS

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance

For the Fiscal Year Ending September 30, 2013

Fund 610

	2011 Actual	2012 Approved	2012 Year-end Estimate	2013 Recommended	2013 Approved
REVENUES					
Current Taxes-Unlimited	$ 409,801	$ 336,043	$ 336,043	$ 335,513	$ 335,513
Delinquent Taxes	27,334	14,498	14,498	13,094	13,094
Supplementals	0	0	0	0	0
Penalty and Interest - Unlimited	19,307	9,322	9,322	8,889	8,889
ESTIMATED TAX REVENUES	456,442	359,863	359,863	357,496	357,496
Less:					
Discounts-Unimited	(8,334)	(6,486)	(6,486)	(6,476)	(6,476)
Commissions-Unlimited	(4,539)	(3,534)	(3,534)	(3,510)	(3,510)
Errors and Adjustments	(3,013)	0	0	(603)	(603)
TOTAL DEDUCTIONS	(15,886)	(10,020)	(10,020)	(10,589)	(10,589)
Net Tax Revenue	440,556	349,843	349,843	346,907	346,907
Interest on Investments	1,489	2,000	1,600	2,000	2,000
Total Revenue	442,045	351,843	351,443	348,907	348,907
Debt Service Requirements:					
Redemption of Serial Bonds	195,000	155,000	155,000	165,000	165,000
Interest Coupons	207,703	184,009	184,009	177,002	177,002
Fical Agent Fees	1,300	1,000	1,000	1,000	1,000
Total Debt Service requirements	404,003	340,009	340,009	343,002	343,002
Excess of Revenues Over (Under) Expen	38,042	11,834	11,434	5,905	5,905
BEGINNING FUND BALANCE (Oct 1)	525,627	519,388	563,669	575,103	575,103
ENDING FUND BALANCE (Sept.30)	$ 563,669	$ 531,222	$ 575,103	$ 581,008	$ 581,008

CAMERON COUNTY, TEXAS
I & S UNLIMITED TAX REV B
2012-2013 Budget

Dept.	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
000	BALANCE SHEET	0.00	2,000	0	2,000	2,000
400	GENERAL REVENUE	0.00	349,843	0	346,907	346,907
	Revenue Total:	0.00	351,843	0	348,907	348,907
EXPENDITURE ACCOUNTS						
000	BALANCE SHEET	0.00	0	0	0	0
730	CO'S, SERIES 2004	0.00	0	0	0	0
732	1994 UNLIMITED TAX ROAD B	0.00	0	0	0	0
733	1995 UNLIMITED TAX ROAD B	0.00	0	0	0	0
734	2002 ROAD BONDS	0.00	0	0	0	0
735	2005 ROAD BONDS	0.00	114,761	117,379	117,379	117,379
736	2008 ROAD BONDS	0.00	225,248	225,623	225,623	225,623
	Expense Total:	0.00	340,009	343,002	343,002	343,002

CAMERON COUNTY, TEXAS
I & S UNLIMITED TAX REV B
2012-2013 Budget

Fund 610 **Dept.** 000

BALANCE SHEET

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4600	Interest Income	1,488.92	2,000	0	2,000	2,000
	Revenue Total:	1,488.92	2,000	0	2,000	2,000
EXPENDITURE ACCOUNTS						
6106	Skilled Nursing Care	0.00	0	0	0	0
	Expenditure Total:	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
I & S UNLIMITED TAX REV B
2012-2013 Budget

Fund 610 **Dept.** 400

GENERAL REVENUE

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4101	Current Advalorem Taxes	409,800.73	336,043	0	335,513	335,513
4102	Delinquent Advalorem Taxes	27,156.39	14,498	0	13,094	13,094
4103	Supplemental	0.00	0	0	0	0
4105	Deliquent Tax Revenue Other	178.28	0	0	0	0
4107	Discounts Other	0.00	0	0	-6,476	-6,476
4108	Commissions Other	-3.53	0	0	-3,510	-3,510
4109	Errors & Adjustments Other	-2.24	0	0	-603	-603
4110	Penalty & Interesst Other	216.97	0	0	8,889	8,889
4151	Discounts	-8,333.95	-6,486	0	0	0
4152	Commissions	-4,535.93	-3,534	0	0	0
4153	Errors and Adjustments	-3,010.94	0	0	0	0
4159	Penalties and Interest	19,089.95	9,322	0	0	0
	Revenue Total:	440,555.73	349,843	0	346,907	346,907

CAMERON COUNTY, TEXAS
I & S UNLIMITED TAX REV B
2012-2013 Budget

Fund 610 **Dept.** 735

2005 ROAD BONDS

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6097	Debt Retirement	65,000.00	65,000	70,000	70,000	70,000
6098	Debt Interest	51,518.76	49,261	46,879	46,879	46,879
6099	Fiscal Agent Fees	450.00	500	500	500	500
	Expenditure Total:	116,968.76	114,761	117,379	117,379	117,379

Fund 610 **Dept.** 736

2008 ROAD BONDS

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6096	Equipment	0.00	0	0	0	0
6097	Debt Retirement	85,000.00	90,000	95,000	95,000	95,000
6098	Debt Interest	139,122.50	134,748	130,123	130,123	130,123
6099	Fiscal Agent Fees	500.00	500	500	500	500
	Expenditure Total:	224,622.50	225,248	225,623	225,623	225,623

CAMERON COUNTY, TEXAS

LIMITED TAX REVENUE BONDS

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance

For the Fiscal Year Ending September 30, 2013

Fund 630

	2011 Actual	2012 Approved	2012 Year-end Estimate	2013 Recommended	2013 Approved
REVENUES					
Current Taxes-Limited	$ 5,106,685	$ 5,600,996	$ 5,600,996	$ 5,637,757	$ 5,637,757
Delinquent Taxes	287,399	188,801	188,801	203,435	203,435
Penalty and Interest - Limited	179,195	147,123	147,123	153,246	153,246
Penalty and Interest - Limited	8,831	0	0	0	0
ESTIMATED TAX REVENUES	5,582,110	5,936,920	5,936,920	5,994,438	5,994,438
Less:					
Discounts-Limited	(103,851)	(98,536)	(98,536)	(108,821)	(108,821)
Commissions-Limited	(54,533)	(58,384)	(58,384)	(58,856)	(58,856)
Errors and Adjustments	(31,200)	0	0	(21,863)	(21,863)
TOTAL DEDUCTIONS	(189,584)	(156,920)	(156,920)	(189,540)	(189,540)
Net Tax Revenue	5,392,526	5,780,000	5,780,000	5,804,898	5,804,898
Interest on Investments	1,794,301	7,000	7,000	7,000	7,000
Total Revenue	7,186,827	5,787,000	5,787,000	5,811,898	5,811,898
Debt Service Requirements:					
Lease/Equipment Purchases	1,307,457	1,400,000	1,400,000	1,187,580	1,187,580
Redemption of Serial Bonds	3,685,000	3,690,000	3,690,000	2,539,816	2,539,816
Interest Coupons	2,667,185	3,732,133	3,732,133	2,081,752	2,081,752
Fical Agent Fees	0	3,200	3,200	2,750	2,750
Bond Issuance Costs	121,665	0	0	0	0
Inerest Other	0	0	0	0	0
Total Debt Service requirements	7,781,307	8,825,333	8,825,333	5,811,898	5,811,898
OTHER FINANCING SOURCES(USES)					
Operating transfers in	-	3,514,676	3,514,676	-	-
Other Financing Sources	(35,473)				
Bond Premium	398,122				
Refunding Bond issued	-				
Payment to refunded bond escrow agent	(5,800,984)				
Bond Issuance	5,560,000	-	-	-	-
TOTAL OTHER FINANCING SOURCES (	121,665	3,514,676	3,514,676	-	-
Excess of Revenues Over (Under) Expenditure	(472,815)	476,343	476,343	0	0
BEGINNING FUND BALANCE (Oct 1)	22,292,492	22,479,488	3,712,150	4,188,493	4,188,493
Prior Period Adjustment	(18,107,527)				
ENDING FUND BALANCE (Sept.30)	$ 3,712,150	$22,955,831	$ 4,188,493	$ 4,188,493	$ 4,188,493

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2012-2013 Budget

Dept.	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
000	BALANCE SHEET	0.00	7,000	0	7,000	7,000
400	GENERAL REVENUE	0.00	5,780,000	0	5,804,898	5,804,898
	Revenue Total:	0.00	5,787,000	0	5,811,898	5,811,898
TRANSFERS IN						
074	VETERAN'S BRIDGE TRANSFER	0.00	1,329,937	0	0	0
077	LOS INDIOS BRIDGE	0.00	543,356	0	0	0
080	GATEWAY BRIDGE TRANSFER	0.00	823,422	0	0	0
083	PARK SYSTEM TRANSFER	0.00	817,961	0	0	0
	Fund Balance:	0.00	3,514,676	0	0	0
EXPENDITURE ACCOUNTS						
721	2011 REFUNDING CO'S	0.00	222,075	51,299	51,299	51,299
722	2011 CO'S	0.00	1,178,389	820,268	820,269	820,269
729	CO'S,SERIES2008	0.00	1,390,764	582,024	582,023	582,023
730	CO'S, SERIES 2004	0.00	300,237	298,118	297,968	297,968
741	2002 C.O.'S	0.00	0	0	0	0
742	2004 REFUNDING BONDS	0.00	0	0	0	0
743	2000 C.O.'S	0.00	0	0	0	0
744	2007 C.O.'S	0.00	638,842	0	0	0
745	1994 C.O.'S	0.00	0	0	0	0
746	1995 C.O.'S	0.00	0	0	0	0
747	LEASED EQUIPMENT PURCHASE	0.00	1,400,000	0	1,187,580	1,187,580
748	2005 REFUNDING BONDS	0.00	2,775,613	1,948,271	1,948,221	1,948,221
749	2005 C.O.'S	0.00	919,413	915,588	924,538	924,538
	Expense Total:	0.00	8,825,333	4,615,568	5,811,898	5,811,898

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2012-2013 Budget

Fund 630 **Dept.** 000

BALANCE SHEET

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4600	Interest Income	1,794,300.72	7,000	0	7,000	7,000
	Revenue Total:	1,794,300.72	7,000	0	7,000	7,000

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2012-2013 Budget

Fund 630 **Dept.** 400

GENERAL REVENUE

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4101	Current Advalorem Taxes	3,688,876.65	4,294,148	0	4,545,293	4,545,293
4102	Delinquent Advalorem Taxes	179,101.07	111,413	0	137,390	137,390
4103	Supplemental	0.00	0	0	0	0
4104	Current Taxes Other	1,417,808.25	1,306,848	0	1,092,464	1,092,464
4105	Deliquent Tax Revenue Other	108,298.36	77,388	0	66,045	66,045
4107	Discounts Other	-28,833.18	-22,991	0	-21,087	-21,087
4108	Commissions Other	-15,243.80	-14,101	0	-11,787	-11,787
4109	Errors & Adjustments Other	-9,142.24	0	0	-5,793	-5,793
4110	Penalty & Interesst Other	51,225.07	98,261	0	111,932	111,932
4151	Discounts	-75,018.24	-75,545	0	-87,734	-87,734
4152	Commissions	-39,288.73	-44,283	0	-47,069	-47,069
4153	Errors and Adjustments	-22,058.26	0	0	-16,070	-16,070
4159	Penalties and Interest	127,969.89	48,862	0	41,314	41,314
4600	Interest Income	0.66	0	0	0	0
	Revenue Total:	5,383,695.50	5,780,000	0	5,804,898	5,804,898

Fund 630 **Dept.** 721

2011 REFUNDING CO'S

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6097	Debt Retirement	0.00	0	22,516	22,516	22,516
6098	Debt Interest	45,545.96	221,575	28,283	28,283	28,283
6099	Fiscal Agent Fees	0.00	500	500	500	500
	Expenditure Total:	45,545.96	222,075	51,299	51,299	51,299

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2012-2013 Budget

Fund 630 **Dept.** 722

2011 CO'S

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6097	Debt Retirement	0.00	0	109,322	109,322	109,322
6098	Debt Interest	0.00	1,177,889	710,446	710,447	710,447
6099	Fiscal Agent Fees	0.00	500	500	500	500
	Expenditure Total:	0.00	1,178,389	820,268	820,269	820,269

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2012-2013 Budget

Fund 630 **Dept.** 729

CO'S,SERIES2008

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6097	Debt Retirement	530,000.00	555,000	244,296	244,295	244,295
6098	Debt Interest	862,388.76	835,264	337,228	337,228	337,228
6099	Fiscal Agent Fees	500.00	500	500	500	500
	Expenditure Total:	1,392,888.76	1,390,764	582,024	582,023	582,023

Fund 630 **Dept.** 730

CO'S, SERIES 2004

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6067	Equipment Maintenance	0.00	0	0	0	0
6097	Debt Retirement	180,000.00	185,000	190,000	190,000	190,000
6098	Debt Interest	120,567.50	114,887	107,618	107,618	107,618
6099	Fiscal Agent Fees	350.00	350	500	350	350
	Expenditure Total:	300,917.50	300,237	298,118	297,968	297,968

Fund 630 **Dept.** 747

LEASED EQUIPMENT PURCHASE

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6097	Debt Retirement	1,217,386.26	1,303,000	0	1,079,636	1,079,636
6098	Debt Interest	90,070.51	97,000	0	107,944	107,944
6099	Fiscal Agent Fees	0.00	0	0	0	0
	Expenditure Total:	1,307,456.77	1,400,000	0	1,187,580	1,187,580

Fund 630 **Dept.** 748

2005 REFUNDING BONDS

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6097	Debt Retirement	2,015,000.00	2,115,000	1,448,683	1,448,683	1,448,683
6098	Debt Interest	763,412.50	660,163	499,088	499,088	499,088
6099	Fiscal Agent Fees	900.00	450	500	450	450
	Expenditure Total:	2,779,312.50	2,775,613	1,948,271	1,948,221	1,948,221

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2012-2013 Budget

Fund 630 **Dept.** 749

2005 C.O.'S

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6097	Debt Retirement	455,000.00	500,000	525,000	525,000	525,000
6098	Debt Interest	436,584.38	418,963	390,088	399,088	399,088
6099	Fiscal Agent Fees	0.00	450	500	450	450
	Expenditure Total:	891,584.38	919,413	915,588	924,538	924,538

CAMERON COUNTY, TEXAS

INTERNATIONAL TOLL BRIDGE SYSTEM FUND

740-6100 Los Tomates International Toll bridge
770-6100 Free Trade Bridge at Los Indios
800-6100 Gateway International Toll Bridge

APPROVED 2012-2013 BUDGET

CAMERON COUNTY, TEXAS
INTERNATIONAL TOLL BRIDGE SYSTEM

INTERNATIONAL TOLL BRIDGE SYSTEM FUNDS

Statement of Revenues, Expenditures and Changes in Fund Balance
2012-2013 Budget

	2011 Actual	2012 Amended	2013 Recommended	2013 Approved
REVENUES				
0000-4451 Tolls	$14,604,292	$ 13,992,731	$ 14,544,634	$ 14,544,634
0000-4600 Interest	49,983	$ 17,881	$ 15,926	$ 15,926
0000-4602 Other	-	$ 12,000	$ 12,000	$ 12,000
0000-4614 Lease Revenue	497,166	$ 415,000	$ 415,000	$ 415,000
TOTAL REVENUE	15,151,441	14,437,612	14,987,560	14,987,560
APPROPRIATIONS- Operations	(4,848,912)	(4,870,630)	(7,167,684)	(7,212,247)
Depreciation**	-	-	-	-
Total Operating Expenses	(4,848,912)	(4,870,630)	(7,167,684)	(7,212,247)
REVENUES OVER (UNDER) APPROPRIATIONS	10,302,529	9,566,982	7,819,876	7,775,313
OTHER SOURCES (USES)				
000-0000 Transfers to Other Governments	(1,922,063)	(1,455,738)	(1,804,363)	(1,789,909)
0100-6700 Transfer out - General Fund	(6,097,063)	(5,414,529)	(6,015,513)	(5,985,404)
0630-6700 Transfer out - Debt Service	(1,182,300)	(2,696,715)	-	-
Interest on Investments and Receivables	18,354	-	-	-
Interest on Fiscal Fees	(426,744)	-	-	-
TOTAL OTHER SOURCES (USES)	(9,609,816)	(9,566,982)	(7,819,876)	(7,775,313)
CHANGE IN Net Assets	692,713	-	-	-
BEGINNING Net Assets	12,499,479	13,192,192	9,856,242	9,856,242
Prior period Adjustment				
ENDING Net Assets	$13,192,192	$ 13,192,192	$ 9,856,242	$ 9,856,242

CAMERON COUNTY, TEXAS
INTERNATIONAL TOLL BRIDGE SYSTEM

VETERANS INTERNATIONAL TOLL BRIDGE

Statement of Revenues, Expenditures and Changes in Fund Net Assets

2012-2013 Budget

	2011 Actual	2012 Ammended	2012 Recommended	2013 Approved
REVENUES				
6100-4451 Tolls	$ 7,085,319	$ 6,580,014	$ 6,987,520	$ 6,987,520
0000-4600 Interest	12,000	10,900	8,950	8,950
0000-4602 Other	-	12,000	12,000	12,000
0000-4614 Lease Revenue	175,000	175,000	175,000	175,000
TOTAL REVENUE	7,272,319	6,777,914	7,183,470	7,183,470
APPROPRIATIONS- Operations	(1,836,855)	(2,887,902)	(4,096,562)	(4,115,702)
Depreciation**	(675,062)	-	-	-
Total Operating Expenses	(2,511,917)	(2,887,902)	(4,096,562)	(4,115,702)
REVENUES OVER (UNDER) APPROPRIATIONS	4,760,402	3,890,012	3,086,908	3,067,768
OTHER SOURCES (USES)				
0000-6070 Interlocal Agreement	(1,528,935)	(1,181,088)	(1,445,479)	(1,435,909)
Grant & Program Revenue	2,577,645			
Interest on Investments	18,354			
0100-6700 Transfer out - General Fund	(1,703,935)	(1,378,987)	(1,641,429)	(1,631,859)
0630-6700 Transfer out - Debt Service	(991,317)	(1,329,937)	-	-
TOTAL OTHER SOURCES (USES)	(1,628,188)	(3,890,012)	(3,086,908)	(3,067,768)
CHANGE IN NET ASSETS	3,132,214	-	-	-
BEGINNING NET ASSETS	2,781,381	5,913,595	5,913,595	5,913,595
	-	-	-	-
ENDING NET ASSETS	$ 5,913,595	$ 5,913,595	$ 5,913,595	$ 5,913,595

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2012-2013 Budget

Dept.	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
000	BALANCE SHEET	0.00	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	6,777,914	0	7,183,470	7,183,470
	Revenue Total:	0.00	6,777,914	0	7,183,470	7,183,470
TRANSFERS OUT						
010	GENERAL FUND TRANSFER	0.00	1,378,987	0	1,641,429	1,631,859
015	ROAD & BRIDGE FUND	0.00	0	0	0	0
063	I&S LIMITED	0.00	1,329,937	0	0	0
075	VETERANS I&S TRANSFER	0.00	0	0	0	0
080	GATEWAY BRIDGE TRANSFER	0.00	0	0	0	0
	Fund Balance:	0.00	2,708,924	0	1,641,429	1,631,859
EXPENDITURE ACCOUNTS						
000	BALANCE SHEET	0.00	1,181,088	0	1,445,479	1,435,909
562	SHERIFF - AUTO THEFT DETA	0.00	362,826	362,826	371,518	378,435
610	TOLL BRIDGE OPERATIONS	0.00	2,525,076	1,417,266	3,725,044	3,737,267
	Expense Total:	0.00	4,068,990	1,780,092	5,542,041	5,551,611

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2012-2013 Budget

Fund 740 **Dept.** 000

BALANCE SHEET

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6070	INDIRECT COST	1,528,935.00	1,181,088	0	1,445,479	1,435,909
	Expenditure Total:	1,528,935.00	1,181,088	0	1,445,479	1,435,909

Fund 740 **Dept.** 562

SHERIFF - AUTO THEFT DETA

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	248,195.24	255,011	255,011	255,011	260,991
6004	Overtime	1,078.58	0	0	0	0
6006	FICA	18,420.79	19,508	19,508	19,508	19,814
6007	Group Health	35,435.20	35,200	35,200	36,800	36,800
6008	Retirement	21,814.08	22,177	22,177	22,177	22,733
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	681.91	2,000	2,000	2,000	2,000
6011	Workers Compensation	9,385.90	10,193	10,193	10,974	11,148
6012	Unemployment Insurance	1,914.07	1,901	1,901	1,901	1,802
6013	Photocopying	0.00	0	0	0	0
6016	Gasoline	32,715.11	14,000	14,000	20,250	20,250
6020	Tires and Tubes	0.00	0	0	0	0
6030	Vehicle Repairs	0.00	648	648	648	648
6057	Vehicle Insurance	2,580.69	2,188	2,188	2,188	2,188
6058	Liability Other Insurance	0.00	0	0	61	61
	Expenditure Total:	372,221.57	362,826	362,826	371,518	378,435

Fund 740 **Dept.** 610

TOLL BRIDGE OPERATIONS

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4451	Tolls - Entrance Fees	7,085,319.44	6,580,014	0	6,987,520	6,987,520
4461	Audit Fees	0.00	0	0	0	0
4600	Interest Income	12,685.83	10,900	0	8,950	8,950
4614	Land Rental	0.00	12,000	0	12,000	12,000
4841	Concessions Leases	175,000.08	175,000	0	175,000	175,000
	Revenue Total:	7,273,005.35	6,777,914	0	7,183,470	7,183,470
EXPENDITURE ACCOUNTS						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	37,714.38	64,738	64,738	64,738	64,990
6003	Salaries-Employees	698,991.71	703,346	703,346	703,346	718,765
6004	Overtime	71,174.29	40,000	40,000	40,000	40,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	59,544.37	61,818	61,818	61,818	63,017
6007	Group Health	143,049.04	137,905	137,905	144,173	144,173
6008	Retirement	70,697.39	70,707	70,707	70,707	72,738
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	13,514.62	19,700	19,700	19,700	19,700
6011	Workers Compensation	29,841.82	29,653	26,882	29,653	23,270
6012	Unemployment Insurance	6,185.44	6,061	6,061	6,061	5,766
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	17,503.17	15,659	15,659	15,659	15,659
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	26,540.00	24,000	24,000	24,000	24,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	0.00	0	500	500	500
6030	Vehicle Repairs	5,548.82	4,600	2,600	2,600	2,600
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	8,394.81	4,000	4,000	4,000	4,000
6040	Audit and Accounting	11,400.00	12,000	12,000	12,000	12,000
6042	Engineering	0.00	0	0	0	0
6045	Professional Services	400.00	22,500	25,000	25,000	25,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	2,611.19	3,000	2,000	2,000	2,000
6048	Communications	14,716.47	8,000	8,000	8,000	8,000
6049	Postage	3,726.11	5,000	4,500	4,500	4,500
6050	Travel	9,978.28	12,000	9,000	9,000	9,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	0.00	1,000	1,000	1,000	1,000
6056	Property Insurance	40,661.73	46,000	46,000	57,400	57,400

Fund 740 **Dept.** 610

TOLL BRIDGE OPERATIONS

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6057	Vehicle Insurance	2,323.22	2,500	2,500	2,500	2,500
6058	Liability Other Insurance	9,980.54	10,000	10,000	10,000	10,000
6059	Bonds	0.00	0	0	0	0
6060	Electricity	22,396.99	26,000	26,000	26,000	26,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	3,552.69	3,500	3,500	3,500	3,500
6063	Sewage and Garbage	3,802.13	5,000	5,000	5,000	5,000
6064	Building Maintenance	3,921.28	6,000	6,000	6,000	6,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	20,457.21	26,000	26,000	26,000	26,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	4,654.73	3,100	3,100	3,100	3,100
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	12,100.00	13,000	13,000	13,000	13,000
6077	Data Processing	2,500.00	2,500	2,500	2,500	2,500
6078	Education and Training	0.00	750	750	750	750
6082	Contractual Expense	10,704.66	6,000	8,000	8,000	8,000
6084	Judges	0.00	0	0	0	0
6091	Building Improvements	5,769.00	0	3,500	3,500	3,500
6096	Equipment	0.00	20,000	20,000	20,000	20,000
6097	Debt Retirement	0.00	785,000	0	1,479,875	1,479,875
6098	Debt Interest	991,317.18	321,039	0	806,464	806,464
6099	Fiscal Agent Fees	0.00	1,000	0	1,000	1,000
6195	Safety Supplies	1,974.00	2,000	0	2,000	2,000
6196	Safety Equipment	0.00	0	2,000	0	0
	Expenditure Total:	2,367,647.27	2,525,076	1,417,266	3,725,044	3,737,267

CAMERON COUNTY, TEXAS
INTERNATIONAL TOLL BRIDGE SYSTEM

FREE TRADE BRIDGE AT LOS INDIOS

Statement of Revenues, Expenditures and Changes in Fund Net Assets
2012-2013 Budget

	2011 Actual	2012 Amended	2013 Recommended	2013 Approved
REVENUES				
6100-4451 Tolls	$ 1,977,363	$ 1,769,152	$ 1,773,874	$ 1,773,874
0000-4600 Interest	21,197	3,000	1,000	1,000
0000-4602 Other	-	-	-	-
0000-4614 Lease Revenue	64,071	60,000	60,000	60,000
0000-4300 State Revenue	-	-	-	-
TOTAL REVENUE	2,062,631	1,832,152	1,834,874	1,834,874
APPROPRIATIONS- Operations	(781,641)	(739,496)	(1,117,106)	(1,126,874)
Depreciation**	(306,235)	-	-	-
Total Operating Expenses	(1,087,876)	(739,496)	(1,117,106)	(1,126,874)
REVENUES OVER (UNDER) APPROPRIATIONS	974,755	1,092,656	717,768	708,000
OTHER SOURCES (USES)				
0000-6070 Interlocal Agreement	(393,128)	(274,650)	(358,884)	(354,000)
0100-6700 Transfer out - General Fund	(393,128)	(274,650)	(358,884)	(354,000)
0630-6700 Transfer out - Debt Service	(190,983)	(543,356)	-	-
TOTAL OTHER SOURCES (USES)	(977,239)	(1,092,656)	(717,768)	(708,000)
CHANGE IN NET ASSETS	(2,484)	-	-	-
				-
BEGINNING NET ASSETS	416,592	414,108	414,108	414,108
	-	-	-	-
ENDING NET ASSETS	$ 414,108	$ 414,108	$ 414,108	$ 414,108

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2012-2013 Budget

Dept.	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
000	BALANCE SHEET	0.00	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	1,832,152	0	1,834,874	1,834,874
6101	LOS INDIOS PARKING	0.00	0	0	0	0
	Revenue Total:	0.00	1,832,152	0	1,834,874	1,834,874
TRANSFERS OUT						
010	GENERAL FUND TRANSFER	0.00	274,650	0	358,884	354,000
015	ROAD & BRIDGE FUND	0.00	0	0	0	0
063	I&S LIMITED	0.00	543,356	0	0	0
078	LOS INDIOS I&S	0.00	0	0	0	0
079	LOS INDIOS BRIDGE DEBT RE	0.00	0	0	0	0
080	GATEWAY BRIDGE TRANSFER	0.00	0	0	0	0
081	BRIDGE I&S TRANSFER	0.00	0	0	0	0
	Fund Balance:	0.00	818,006	0	358,884	354,000
EXPENDITURE ACCOUNTS						
000	BALANCE SHEET	0.00	274,650	0	358,884	354,000
610	TOLL BRIDGE OPERATIONS	0.00	739,496	735,946	1,117,106	1,126,874
6101	LOS INDIOS PARKING	0.00	0	0	0	0
810	GENERAL FUND TRANSFER	0.00	0	0	0	0
	Expense Total:	0.00	1,014,146	735,946	1,475,990	1,480,874

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2012-2013 Budget

Fund 770 **Dept.** 000

BALANCE SHEET

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6070	INDIRECT COST	393,128.00	274,650	0	358,884	354,000
	Expenditure Total:	393,128.00	274,650	0	358,884	354,000

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2012-2013 Budget

Fund 770 **Dept.** 610

TOLL BRIDGE OPERATIONS

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4380	Financing Proceeds	0.00	0	0	0	0
4451	Tolls - Entrance Fees	1,977,363.40	1,769,152	0	1,773,874	1,773,874
4600	Interest Income	20,922.21	3,000	0	1,000	1,000
4602	Miscellaneous	0.00	0	0	0	0
4841	Concessions Leases	64,071.26	60,000	0	60,000	60,000
	Revenue Total:	2,062,356.87	1,832,152	0	1,834,874	1,834,874
EXPENDITURE ACCOUNTS						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	19,392.96	35,613	35,613	35,613	35,761
6003	Salaries-Employees	370,542.49	342,849	342,849	342,849	350,689
6004	Overtime	33,348.55	20,000	20,000	20,000	20,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	31,115.61	30,482	30,482	30,482	31,093
6007	Group Health	75,502.81	70,299	70,299	73,494	73,494
6008	Retirement	37,042.23	34,865	34,865	34,865	35,890
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	5,961.60	11,600	9,600	9,600	9,600
6011	Workers Compensation	17,932.28	16,776	13,250	12,977	13,264
6012	Unemployment Insurance	3,163.26	2,988	2,988	2,988	2,845
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	7,345.09	5,500	8,000	8,000	8,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	1,870.62	5,000	5,000	5,000	5,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	2,250.97	1,500	1,500	1,500	1,500
6031	Building Supplies	0.00	0	0	0	0
6040	Audit and Accounting	6,400.00	5,000	5,000	5,000	5,000
6042	Engineering	0.00	0	0	0	0
6045	Professional Services	0.00	15,000	15,000	15,000	15,000
6047	Mobile Phones	1,203.42	2,000	2,000	2,000	2,000
6048	Communications	23,019.85	8,000	8,000	8,000	8,000
6049	Postage	0.00	1,250	750	750	750
6050	Travel	7,963.80	8,000	8,000	8,000	8,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	992.24	3,000	3,000	3,000	3,000
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	27,921.24	30,000	30,000	31,200	31,200
6057	Vehicle Insurance	310.87	550	550	550	550
6058	Liability Other Insurance	3,616.49	6,000	6,000	6,000	6,000

Fund 770 **Dept.** 610

TOLL BRIDGE OPERATIONS

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6059	Bonds	0.00	0	0	0	0
6060	Electricity	37,967.20	34,000	34,000	34,000	34,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	650.40	2,500	2,500	2,500	2,500
6063	Sewage and Garbage	1,343.69	1,208	1,200	1,208	1,208
6064	Building Maintenance	828.87	2,000	2,000	2,000	2,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	4,986.10	12,000	5,000	5,000	5,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	190.00	2,500	2,500	2,500	2,500
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	10,000.00	10,000	17,000	17,000	17,000
6077	Data Processing	3,874.86	2,000	2,000	2,000	2,000
6078	Education and Training	0.00	500	500	500	500
6082	Contractual Expense	4,525.15	9,016	9,000	9,016	9,016
6084	Judges	0.00	0	0	0	0
6091	Building Improvements	5,433.00	1,500	1,500	1,500	1,500
6095	Other Structures	0.00	0	0	0	0
6096	Equipment	0.00	5,000	5,000	5,000	5,000
6097	Debt Retirement	0.00	0	0	298,947	298,947
6098	Debt Interest	190,982.83	0	0	78,067	78,067
6099	Fiscal Agent Fees	0.00	0	0	0	0
6195	Safety Supplies	966.00	1,000	1,000	1,000	1,000
6196	Safety Equipment	0.00	0	0	0	0
	Expenditure Total:	938,644.48	739,496	735,946	1,117,106	1,126,874

CAMERON COUNTY, TEXAS
INTERNATIONAL TOLL BRIDGE SYSTEM

GATEWAY INTERNATIONAL TOLL BRIDGE

Statement of Revenues, Expenditures and Changes in Fund Net Assets

2012-2013 Budget

	2011 Actual	2012 Amended	2013 Recommended	2013 Approved
REVENUES				
6100-4451 Tolls	$ 5,541,610	$ 5,643,565	$ 5,783,240	$ 5,783,240
0000-4600 Interest	16,786	3,981	5,976	5,976
0000-4602 Other	-	-	-	-
0000-4614 Lease Revenue	258,095	180,000	180,000	180,000
TOTAL REVENUE	5,816,491	5,827,546	5,969,216	5,969,216
APPROPRIATIONS- Operations	(1,234,982)	(1,243,232)	(1,954,016)	(1,969,671)
Depreciation**	(14,137)	-	-	-
Total Operating Expenses	(1,249,119)	(1,243,232)	(1,954,016)	(1,969,671)
REVENUES OVER (UNDER) APPROPRIATIONS	4,567,372	4,584,314	4,015,200	3,999,545
OTHER SOURCES (USES)				
0770-4390 Transfer In-Los Indios		-	-	-
Interest and fiscal fees	(426,744)	-	-	-
0100-6700 Transfer out - General Fund	(4,000,000)	(3,760,892)	(4,015,200)	(3,999,545)
0630-6700 Transfer out- Debt Service	-	(823,422)	-	-
TOTAL OTHER SOURCES (USES)	(4,426,744)	(4,584,314)	(4,015,200)	(3,999,545)
CHANGE IN NET ASSETS	140,628	-	-	-
		-	-	-
BEGINNING NET ASSETS	9,301,506	9,442,134	9,442,134	9,442,134
Prior Period Adjustment	-	-	-	-
ENDING NET ASSETS	$ 9,442,134	$ 9,442,134	$ 9,442,134	$ 9,442,134

CAMERON COUNTY, TEXAS
GATEWAY BRIDGE - OPERATIN
2012-2013 Budget

Dept.	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
000	BALANCE SHEET	0.00	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	5,827,546	0	5,969,216	5,969,216
	Revenue Total:	0.00	5,827,546	0	5,969,216	5,969,216
TRANSFERS IN						
074	VETERAN'S BRIDGE TRANSFER	0.00	0	0	0	0
077	LOS INDIOS BRIDGE	0.00	0	0	0	0
	Fund Balance:	0.00	0	0	0	0
TRANSFERS OUT						
010	GENERAL FUND TRANSFER	0.00	3,760,892	0	4,015,200	3,999,545
015	ROAD & BRIDGE FUND	0.00	0	0	0	0
063	I&S LIMITED	0.00	823,422	0	0	0
076	LOS TOMATES CONSTRUCTION	0.00	0	0	0	0
077	LOS INDIOS BRIDGE	0.00	0	0	0	0
081	BRIDGE I&S TRANSFER	0.00	0	0	0	0
	Fund Balance:	0.00	4,584,314	0	4,015,200	3,999,545
EXPENDITURE ACCOUNTS						
000	BALANCE SHEET	0.00	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	1,243,232	1,233,136	1,954,016	1,969,671
	Expense Total:	0.00	1,243,232	1,233,136	1,954,016	1,969,671

Fund 800 **Dept.** 610

TOLL BRIDGE OPERATIONS

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4451	Tolls - Entrance Fees	5,541,609.95	5,643,565	0	5,783,240	5,783,240
4454	JPTech Fee	0.00	0	0	0	0
4600	Interest Income	13,791.19	3,981	0	5,976	5,976
4602	Miscellaneous	0.00	0	0	0	0
4614	Land Rental	258,094.99	180,000	0	180,000	180,000
4896	Rent	0.00	0	0	0	0
	Revenue Total:	5,813,496.13	5,827,546	0	5,969,216	5,969,216
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	13,509.86	31,272	31,272	31,272	31,381
6003	Salaries-Employees	671,018.25	715,030	715,030	715,030	730,269
6004	Overtime	60,373.86	40,000	40,000	40,000	40,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	55,556.03	60,152	60,152	60,152	61,326
6007	Group Health	142,954.23	135,062	135,062	141,202	141,202
6008	Retirement	65,153.09	68,801	68,800	68,801	70,786
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	7,839.98	19,600	19,600	19,600	19,600
6011	Workers Compensation	33,456.80	36,217	26,121	22,783	26,216
6012	Unemployment Insurance	5,562.19	5,897	5,897	5,897	5,612
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	11,087.95	10,679	14,930	14,929	14,929
6016	Gasoline	0.00	1,000	1,000	1,000	1,000
6040	Audit and Accounting	6,400.00	6,400	6,400	6,400	6,400
6042	Engineering	0.00	0	0	0	0
6045	Professional Services	129.00	10,000	10,000	10,000	5,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	6,900.29	4,000	4,000	4,000	4,000
6048	Communications	2,746.74	4,000	4,000	4,000	4,000
6049	Postage	56.00	500	250	250	250
6050	Travel	1,993.20	3,000	2,000	2,000	2,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6056	Property Insurance	37,259.32	23,736	23,736	35,700	35,700
6057	Vehicle Insurance	0.00	0	0	0	0
6058	Liability Other Insurance	8,448.29	8,400	8,400	8,400	8,400
6059	Bonds	0.00	0	0	0	0
6060	Electricity	15,029.13	20,000	20,000	20,000	20,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,602.07	3,250	1,750	1,750	1,750
6063	Sewage and Garbage	1,509.50	2,100	2,100	2,100	2,100

Fund 800 **Dept.** 610

TOLL BRIDGE OPERATIONS

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6064	Building Maintenance	1,082.99	7,050	7,050	7,050	7,050
6065	Bridge Repair	0.00	1,000	1,000	1,000	0
6067	Equipment Maintenance	4,249.99	7,250	4,250	4,250	4,250
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	1,160.70	4,000	4,000	4,000	4,000
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	0.00	1,500	1,500	1,500	1,500
6077	Data Processing	951.46	1,500	1,500	1,500	1,500
6078	Education and Training	0.00	0	0	0	0
6082	Contractual Expense	4,059.30	5,336	5,336	5,336	5,336
6084	Judges	0.00	0	0	0	0
6091	Building Improvements	1,500.00	0	1,500	1,500	1,500
6095	Other Structures	0.00	0	0	0	0
6096	Equipment	0.00	5,000	5,000	5,000	5,000
6097	Debt Retirement	0.00	0	0	406,803	406,803
6098	Debt Interest	426,744.39	0	0	299,311	299,311
6099	Fiscal Agent Fees	0.00	0	0	0	0
6195	Safety Supplies	5,460.00	1,500	1,500	1,500	1,500
6196	Safety Equipment	0.00	0	0	0	0
	Expenditure Total:	1,593,794.61	1,243,232	1,233,136	1,954,016	1,969,671

CAMERON COUNTY, TEXAS

COLONIA LIGHT/SCOFFLAW FUND

APPROVED 2012-2013 BUDGET

CAMERON COUNTY, TEXAS

COLONIA LIGHT/SCOFFLAW FUND

Statement of Revenues, Expenditures and Changes in Fund Balance

2012-2013 Budget

	2011 Actual	2012 Amended	2013 Recommended	2013 Approved
REVENUES				
0000-4200 Program Revenues	27,039	75,959	75,959	104,645
0000-4614 Assessment	45,979	45,000	57,508	57,508
TOTAL REVENUE	73,018	120,959	133,467	162,153
APPROPRIATIONS				
Scofflaw	(2,958)	(75,959)	(60,772)	(104,645)
Colonia Lights	(47,126)	(45,000)	(57,508)	(57,508)
Total Operating Expenses	(50,084)	(120,959)	(118,280)	(162,153)
REVENUES OVER (UNDER) APPROPRIATIONS	22,934	-	15,187	-
OTHER SOURCES (USES)				
	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-
CHANGE IN Net Assets	22,934	-	15,187	-
BEGINNING Net Assets	21,819	44,753	44,753	44,753
ENDING Net Assets	$ 44,753	$ 44,753	$ 59,940	$ 44,753

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2012-2013 Budget

Dept.	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
000	BALANCE SHEET	0.00	0	0	0	0
499	TAX ASSESSOR-COLLECTOR	0.00	75,959	0	75,959	104,645
542	SOLID WASTE COLLECTION	0.00	45,000	0	57,508	57,508
	Revenue Total:	0.00	120,959	0	133,467	162,153
EXPENDITURE ACCOUNTS						
499	TAX ASSESSOR-COLLECTOR	0.00	75,959	104,769	60,772	104,645
542	SOLID WASTE COLLECTION	0.00	45,000	0	24,658	24,658
5421	CAMERON PARK	0.00	0	0	6,450	6,450
5422	LAGUNA HEIGHTS	0.00	0	0	26,400	26,400
	Expense Total:	0.00	120,959	104,769	118,280	162,153

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2012-2013 Budget

Fund 820 **Dept.** 499

TAX ASSESSOR-COLLECTOR

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4200	Program Revenues	27,039.19	75,959	0	75,959	104,645
	Revenue Total:	27,039.19	75,959	0	75,959	104,645
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	44.14	5,000	5,000	5,000	5,000
6003	Salaries-Employees	2,338.23	26,000	58,500	26,000	58,500
6006	FICA	181.62	2,372	4,858	1,989	4,858
6007	Group Health	163.43	5,000	9,600	4,876	9,476
6008	Retirement	208.41	2,480	5,607	2,296	5,607
6011	Workers Compensation	6.92	97	559	229	559
6012	Unemployment Insurance	16.41	310	445	182	445
6014	Office Supplies	0.00	700	1,000	1,000	1,000
6016	Gasoline	0.00	2,500	2,500	2,500	2,500
6030	Vehicle Repairs	0.00	500	500	500	500
6049	Postage	0.00	1,000	1,000	1,000	1,000
6054	Advertising	0.00	0	1,800	1,800	1,800
6057	Vehicle Insurance	0.00	1,000	1,000	1,000	1,000
6069	Equipment Rental	0.00	1,800	1,500	1,500	1,500
6077	Data Processing	0.00	4,600	10,000	10,000	10,000
6078	Education and Training	0.00	600	900	900	900
6096	Equipment	0.00	22,000	0	0	0
	Expenditure Total:	2,959.16	75,959	104,769	60,772	104,645

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2012-2013 Budget

Fund 820 **Dept.** 542

SOLID WASTE COLLECTION

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4458	Solid Waste Collection Fee	45,978.64	45,000	0	57,508	57,508
4473	Set up fee	0.00	0	0	0	0
	Revenue Total:	45,978.64	45,000	0	57,508	57,508
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	4,001.24	4,000	0	4,000	4,000
6003	Salaries-Employees	2,999.17	3,000	0	3,000	3,000
6006	FICA	516.44	536	0	536	536
6007	Group Health	759.38	616	0	644	644
6008	Retirement	612.76	613	0	618	618
6011	Workers Compensation	20.89	21	0	62	62
6012	Unemployment Insurance	52.23	53	0	49	49
6014	Office Supplies	3,517.07	3,749	0	3,749	3,749
6016	Gasoline	0.00	0	0	0	0
6049	Postage	666.57	2,000	0	2,000	2,000
6054	Advertising	0.00	0	0	0	0
6060	Electricity	33,978.14	30,412	0	10,000	10,000
6067	Equipment Maintenance	0.00	0	0	0	0
	Expenditure Total:	47,123.89	45,000	0	24,658	24,658

Fund 820 **Dept.** 5421

CAMERON PARK

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	0.00	0	0	6,450	6,450
	Expenditure Total:	0.00	0	0	6,450	6,450

Fund 820 **Dept.** 5422

LAGUNA HEIGHTS

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6060	Electricity	0.00	0	0	26,400	26,400
	Expenditure Total:	0.00	0	0	26,400	26,400

CAMERON COUNTY, TEXAS

PARK SYSTEM REVENUE FUND

APPROVED 2012-2013 BUDGET

Cameron County, Texas

PARK SYSTEM REVENUE FUND

Statement of Revenues, Expenditures and Changes in Retained Earnings
For the Fiscal Year Ending September 30, 2013

Fund 830

	2011 Actual	2012 Approved	2012 Year-End Estimate	2013 Recommended	2013 Approved
OPERATING REVENUES					
Community Parks	$ 13,689	$ -	$ -	$ 4,500	$ 4,500
Isla Blanca Park	4,991,854	4,347,000	4,347,000	4,591,862	4,779,733
Andy Bowie Park	399,318	350,100	350,100	392,400	392,400
Adolph Thomae Park	271,981	240,400	240,400	276,400	276,400
Public Beaches	659,449	465,000	465,000	570,500	570,500
Trash Bag Revenue	-	-	56,108	100,000	100,000
TOTAL OPERATING REVENUE	6,336,291	5,402,500	5,458,608	5,935,662	6,123,533
OPERATING EXPENSES					
Laureles	56,061	68,900	68,900	65,700	65,700
Community Parks	297,716	304,151	304,151	303,969	306,449
La Paloma Park	46,112	59,449	59,449	54,979	54,979
Browne Road Park	145,340	141,638	141,638	169,124	170,400
Isla Blanca Park	1,439,852	1,777,098	1,777,098	2,047,412	2,175,833
Andy Bowie Park	193,836	199,982	199,982	270,389	299,856
Adolph Thomae Park	200,268	222,699	222,699	230,105	235,092
Public Beaches	207,777	218,172	218,172	222,706	223,920
Trash Bag Collection Program	-	-	56,108	92,570	92,570
Santa Rosa Park	9,621	-	-	-	-
Beach Cleanup	1,535	-	-	-	-
Code Enforcement	26,341	31,896	31,896	32,196	32,196
Administration	952,344	735,599	735,599	1,548,650	1,557,743
Greens Division	164,923	174,907	174,907	174,483	177,909
TOTAL OPERATING EXPENSES	3,741,726	3,934,491	3,990,599	5,212,283	5,392,647
Less: Depreciation/Capital Projects	898,632	-	-	-	-
NET OPERATING INCOME	1,695,933	1,468,009	1,468,009	723,379	730,886
NON-OPERATING REVENUES (EXPENSES)					
Other Resources	11,558	6,000	6,000	8,000	8,000
Gain on Sale of Capital Assets	68,600				
State Grants	178,691	-	-	-	-
Insurance Proceeds-net of related losses	136,263	-	-	-	-
Interest expense and fiscal agent fees	(322,613)	-	-		
Bond Issuance Costs	(14,600)				
Transfer In	80,609				
Transfer to General Fund (Learning Centers)	(650,531)	(656,048)	(656,048)	(660,855)	(738,886)
Transfer to Park Debt Service Fund		(817,961)	(817,961)	-	-
Donations	2,370	-	-	-	-
Grant & Program Expenses	(192,695)	-	-	-	-
Other Uses	0	-	-	-	-
TOTAL NON-OPERATING REVENUES AND (EXPENSES)	(702,348)	(1,468,009)	(1,468,009)	(652,855)	(730,886)
INCREASE (DECREASE) IN RETAINED EARNINGS/ FUND BALANCE	993,585	-	-	70,524	-
Begining Net Assets	8,563,301	7,504,149	9,556,886	9,556,886	9,556,886
Prior Period Adjustment	-				
Total Ending Net Assets	$ 9,556,886	$ 7,504,149	$ 9,556,886	$ 9,627,410	$ 9,556,886

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2012-2013 Budget

Dept.	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
000	BALANCE SHEET	0.00	6,000	0	8,000	8,000
535	LAURELS	0.00	0	0	0	0
652	COMMUNITY PARKS	0.00	0	0	4,500	4,500
6521	SANTA MARIA-LEARNING CENT	0.00	0	0	0	0
654	BROWNE ROAD PARK	0.00	0	0	0	0
655	CIAP GRANT PROJECTS	0.00	37,368	0	0	0
656	CABANA PROJECT-ISLA BLANC	0.00	126,284	0	0	0
657	BIRD WATCH OVERLOOK PROJE	0.00	0	0	0	0
659	CMP CYCLE 6 PROJECT-RESTR	0.00	153,234	0	0	0
660	ISLA BLANCA PARK	0.00	4,454,200	0	4,591,862	4,779,733
661	ANDY BOWIE PARK	0.00	350,100	0	392,400	392,400
662	THOMAE PARK	0.00	240,400	0	276,400	276,400
663	PARKS CAPITAL IMPROVEMENT	0.00	1,900,000	0	0	1,900,000
664	PUBLIC BEACHES	0.00	465,000	0	570,500	570,500
6641	TRASH BAG COLLECTION PROG	0.00	56,108	0	100,000	100,000
667	E.K.ATWOOD PARK	0.00	0	0	0	0
668	PARK RANGERS	0.00	0	0	0	0
669	PARK SYSTEM ADMINISTRATIO	0.00	0	0	0	0
6692	Parks Donation	0.00	4,200	0	0	0
6693	BAHIA GRANDE	0.00	210,122	0	0	0
6694	PARKS SUMMER PROGRAM	0.00	2,540	0	0	0
	Revenue Total:	0.00	8,005,556	0	5,943,662	8,031,533
TRANSFERS IN						
010	GENERAL FUND TRANSFER	0.00	0	0	0	0
	Fund Balance:	0.00	0	0	0	0
TRANSFERS OUT						
005	CAPITAL PROJECTS	0.00	0	0	0	0
010	GENERAL FUND TRANSFER	0.00	656,048	0	660,855	738,886
063	I&S LIMITED	0.00	817,961	0	0	0
084	PARK I&S TRANSFER	0.00	0	0	0	0
	Fund Balance:	0.00	1,474,009	0	660,855	738,886
EXPENDITURE ACCOUNTS						
000	BALANCE SHEET	0.00	0	0	0	0
010	GENERAL FUND TRANSFER	0.00	0	0	0	0
535	LAURELS	0.00	60,603	72,000	65,700	65,700
652	COMMUNITY PARKS	0.00	276,600	327,369	303,969	306,449
6521	SANTA MARIA-LEARNING CENT	0.00	0	0	0	0
6522	SANTA ROSA-LEARNING CENTE	0.00	4,117	0	0	0
6524	RIO HONDO	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2012-2013 Budget

Dept.	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6525	LOS INDIOS-LEARNING CENTE	0.00	0	0	0	0
6528	LA PALOMA	0.00	54,449	60,926	54,979	54,979
654	BROWNE ROAD PARK	0.00	141,185	175,486	169,124	170,400
655	CIAP GRANT PROJECTS	0.00	37,368	0	0	0
656	CABANA PROJECT-ISLA BLANC	0.00	126,284	0	0	0
657	BIRD WATCH OVERLOOK PROJE	0.00	0	0	0	0
659	CMP CYCLE 6 PROJECT-RESTR	0.00	153,234	0	0	0
660	ISLA BLANCA PARK	0.00	1,621,526	1,685,911	2,047,412	2,175,833
661	ANDY BOWIE PARK	0.00	207,852	290,085	270,389	299,856
662	THOMAE PARK	0.00	226,973	231,059	230,105	235,092
663	PARKS CAPITAL IMPROVEMENT	0.00	1,900,000	0	0	1,900,000
6631	PARKS CAPITAL IMPROVEMNTS	0.00	257,300	0	0	0
664	PUBLIC BEACHES	0.00	241,930	226,203	222,706	223,920
6641	TRASH BAG COLLECTION PROG	0.00	68,705	87,317	92,570	92,570
667	E.K.ATWOOD PARK	0.00	0	0	0	0
668	PARK RANGERS	0.00	0	0	0	0
6681	CODE ENFORCEMENT	0.00	44,246	31,927	32,196	32,196
669	PARK SYSTEM ADMINISTRATIO	0.00	721,561	715,253	1,548,650	1,557,743
6691	GREENS DIVISION	0.00	171,752	172,905	174,483	177,909
6692	Parks Donation	0.00	5,834	0	0	0
6693	BAHIA GRANDE	0.00	210,122	0	0	0
6694	PARKS SUMMER PROGRAM	0.00	2,540	0	0	0
	Expense Total:	0.00	6,534,181	4,076,441	5,212,283	7,292,647

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2012-2013 Budget

Fund 830 **Dept.** 000

BALANCE SHEET

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4600	Interest Income	9,093.17	6,000	0	8,000	8,000
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	9,093.17	6,000	0	8,000	8,000
EXPENDITURE ACCOUNTS						
	Expenditure Total:	0.00	0	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2012-2013 Budget

Fund 830 **Dept.** 535

LAURELS

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6005	Extra Help	8,836.00	12,800	12,800	12,800	12,800
6006	FICA	675.90	979	979	979	979
6010	Uniforms	200.00	200	200	200	200
6011	Workers Compensation	538.37	783	783	783	783
6012	Unemployment Insurance	65.84	128	128	128	128
6014	Office Supplies	8,836.50	6,500	9,000	9,000	9,000
6037	Road Materials	0.00	0	3,000	3,000	3,000
6038	Small Tools and Equipment	1,000.00	1,000	1,000	1,000	1,000
6056	Property Insurance	52.55	1,500	7,200	900	900
6060	Electricity	12,036.55	13,000	13,000	13,000	13,000
6062	Water	18,151.39	17,403	16,800	16,800	16,800
6063	Sewage and Garbage	1,257.29	2,000	2,000	2,000	2,000
6064	Building Maintenance	4,300.00	2,000	5,000	5,000	5,000
6082	Contractual Expense	0.00	2,200	0	0	0
6195	Safety Supplies	109.60	110	110	110	110
	Expenditure Total:	56,059.99	60,603	72,000	65,700	65,700

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2012-2013 Budget

Fund 830 **Dept.** 652

COMMUNITY PARKS

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4200	Program Revenues	0.00	0	0	0	0
4821	Daily Entrance Fees	4,473.65	0	0	3,500	3,500
4840	Community Center Rental	2,562.56	0	0	1,000	1,000
	Revenue Total:	7,036.21	0	0	4,500	4,500
EXPENDITURE ACCOUNTS						
6001	Elected Officials	0.00	0	0	0	0
6003	Salaries-Employees	86,986.35	94,295	94,295	99,829	101,829
6004	Overtime	875.29	800	800	800	800
6005	Extra Help	34,077.95	20,128	39,970	20,128	20,128
6006	FICA	9,273.77	9,238	10,271	9,238	9,391
6007	Group Health	17,568.93	17,600	19,200	18,400	18,400
6008	Retirement	7,684.99	8,805	7,732	8,805	9,062
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	377.47	400	400	400	400
6011	Workers Compensation	3,547.24	4,165	5,728	3,533	3,588
6012	Unemployment Insurance	903.61	906	1,343	906	921
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	8,823.20	9,000	9,000	9,000	9,000
6016	Gasoline	9,804.47	9,000	13,000	10,000	10,000
6017	Butane	0.00	0	0	0	0
6022	Drugs Medicine	3,524.29	4,400	4,400	4,400	4,400
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	956.57	1,200	1,200	1,200	1,200
6031	Building Supplies	0.00	0	0	0	0
6037	Road Materials	0.00	0	3,500	3,500	3,500
6047	Mobile Phones	281.99	300	500	400	400
6048	Communications	2,232.78	2,500	3,500	11,400	11,400
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	4,753.00	7,000	7,000	5,400	5,400
6057	Vehicle Insurance	557.20	550	800	550	550
6058	Liability Other Insurance	4.98	22	22	22	22
6059	Bonds	0.00	0	0	0	0
6060	Electricity	50,645.15	45,883	58,000	53,000	53,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	16,930.23	15,000	20,000	20,000	20,000
6063	Sewage and Garbage	14,530.52	12,500	12,500	12,500	12,500
6064	Building Maintenance	10,264.54	8,500	10,000	6,000	6,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	1,924.33	2,900	2,500	2,900	2,900

Fund 830 **Dept.** 652

COMMUNITY PARKS

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	2,037.64	1,008	1,008	1,008	1,008
6077	Data Processing	0.00	0	0	0	0
6082	Contractual Expense	420.00	500	550	500	500
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	0.00	0	150	150	150
	Expenditure Total:	288,986.49	276,600	327,369	303,969	306,449

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2012-2013 Budget

Fund 830 **Dept.** 6528

LA PALOMA

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6004	Overtime	235.20	0	100	0	0
6005	Extra Help	12,153.60	11,648	11,648	11,648	11,648
6006	FICA	947.74	891	891	891	891
6007	Group Health	0.00	0	0	0	0
6010	Uniforms	257.70	300	200	300	300
6011	Workers Compensation	755.05	713	695	543	543
6012	Unemployment Insurance	92.38	87	82	87	87
6014	Office Supplies	5,738.00	6,500	6,500	6,500	6,500
6016	Gasoline	0.00	0	0	0	0
6037	Road Materials	0.00	0	3,000	3,000	3,000
6038	Small Tools and Equipment	923.01	0	0	1,000	1,000
6048	Communications	0.00	0	0	0	0
6056	Property Insurance	52.55	7,200	7,200	900	900
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	19,377.72	20,000	20,000	20,000	20,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,286.43	2,000	5,000	5,000	5,000
6063	Sewage and Garbage	1,393.98	2,000	2,000	2,000	2,000
6064	Building Maintenance	2,898.14	3,000	3,500	3,000	3,000
6067	Equipment Maintenance	0.00	0	0	0	0
6195	Safety Supplies	0.00	110	110	110	110
	Expenditure Total:	46,111.50	54,449	60,926	54,979	54,979

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2012-2013 Budget

Fund 830 **Dept.** 654

BROWNE ROAD PARK

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	45,157.75	45,020	45,020	45,020	46,060
6004	Overtime	1,134.87	500	700	500	500
6005	Extra Help	14,316.00	6,596	10,720	6,596	6,596
6006	FICA	4,609.72	4,028	4,264	4,028	4,105
6007	Group Health	9,576.32	8,800	9,600	9,200	9,200
6008	Retirement	4,042.68	3,943	3,975	3,943	4,067
6010	Uniforms	389.19	400	400	400	400
6011	Workers Compensation	1,989.08	1,299	2,597	1,205	1,233
6012	Unemployment Insurance	451.78	395	390	395	402
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	9,177.23	9,000	12,000	11,700	11,700
6016	Gasoline	1,371.27	500	3,700	1,500	1,500
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	83.12	1,000	1,000	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6037	Road Materials	0.00	0	4,000	4,000	4,000
6048	Communications	12,982.40	14,400	14,400	14,400	14,400
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	2,019.39	2,100	2,100	8,300	8,300
6057	Vehicle Insurance	380.52	390	390	390	390
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	26,432.90	24,000	26,000	24,000	24,000
6062	Water	1,818.65	2,000	20,000	20,000	20,000
6063	Sewage and Garbage	2,830.74	4,600	3,200	4,600	4,600
6064	Building Maintenance	5,370.66	7,900	8,000	5,400	5,400
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	720.19	800	800	800	800
6069	Equipment Rental	0.00	1,264	1,000	517	517
6082	Contractual Expense	485.00	2,100	1,080	1,080	1,080
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	0.00	150	150	150	150
	Expenditure Total:	145,339.46	141,185	175,486	169,124	170,400

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2012-2013 Budget

Fund 830 **Dept.** 660

ISLA BLANCA PARK

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4459	Beach Cleanup - Pct#1	59,268.23	55,000	0	24,362	24,362
4484	Emergency Mgmt Citations	0.00	0	0	0	0
4821	Daily Entrance Fees	798,596.90	807,200	0	800,000	987,871
4822	Annual Passes	57,670.00	50,000	0	75,000	75,000
4824	90 Day Passes	40,706.00	40,000	0	15,000	15,000
4825	Commercial Permits	2,445.00	2,000	0	1,000	1,000
4830	RV Full	2,371,542.93	2,240,000	0	2,300,000	2,300,000
4835	Charter Row Office	0.00	0	0	0	0
4838	Boat Slips Marina	2,610.00	0	0	2,500	2,500
4840	Community Center Rental	0.00	0	0	0	0
4841	Concessions Leases	1,473,936.05	1,100,000	0	1,200,000	1,200,000
4842	Parks Tag Fee	6,916.00	5,000	0	7,000	7,000
4844	Forfeited Deposits	0.00	0	0	0	0
4845	Electricity	107,533.86	100,000	0	110,000	110,000
4846	Water	2,352.02	2,000	0	2,000	2,000
4849	Tents	18,967.76	18,000	0	20,000	20,000
4850	CABANAS RENTAL	38,944.48	35,000	0	35,000	35,000
	Revenue Total:	4,981,489.23	4,454,200	0	4,591,862	4,779,733
EXPENDITURE ACCOUNTS						
6001	Elected Officials	0.00	0	0	0	0
6003	Salaries-Employees	261,998.82	296,037	296,037	319,842	415,623
6004	Overtime	4,915.34	3,000	5,000	5,000	5,000
6005	Extra Help	61,393.60	31,680	44,800	44,800	44,800
6006	FICA	24,515.29	27,121	26,074	28,278	35,605
6007	Group Health	61,400.00	66,000	72,000	69,000	82,800
6008	Retirement	23,342.29	28,249	24,275	28,424	37,141
6010	Uniforms	6,994.85	7,000	7,000	7,000	7,000
6011	Workers Compensation	15,508.04	12,188	16,992	10,975	13,283
6012	Unemployment Insurance	2,453.54	2,660	3,408	2,773	3,261
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	56,542.51	56,000	56,000	56,000	56,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	15,642.48	21,600	15,000	23,000	23,000
6017	Butane	0.00	0	0	0	0
6022	Drugs Medicine	420.00	282	285	285	285
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	2,951.31	12,000	12,000	12,000	12,000
6031	Building Supplies	0.00	0	0	0	0
6033	Contingencies	0.00	695	0	288,095	288,095

Fund 830 **Dept.** 660

ISLA BLANCA PARK

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6037	Road Materials	2,317.00	2,000	2,500	2,500	2,500
6038	Small Tools and Equipment	0.00	920	1,000	0	0
6040	Audit and Accounting	6,400.00	6,400	6,500	6,400	6,400
6042	Engineering	0.00	0	0	0	0
6046	Medical and Dental	36.00	458	90	90	90
6047	Mobile Phones	1,716.91	3,000	1,800	1,800	1,800
6048	Communications	15,943.93	15,273	15,000	15,000	15,000
6049	Postage	911.27	1,000	1,000	1,000	1,000
6050	Travel	464.34	1,000	1,000	1,000	1,000
6054	Advertising	3,000.00	3,000	3,500	3,500	3,500
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	31,154.45	31,000	31,000	30,000	30,000
6057	Vehicle Insurance	1,806.63	2,600	2,600	2,600	2,600
6058	Liability Other Insurance	9.98	37,000	30,000	2,000	2,000
6059	Bonds	0.00	0	0	0	0
6060	Electricity	390,289.23	392,183	386,000	400,000	400,000
6062	Water	113,651.45	90,000	94,000	114,000	114,000
6063	Sewage and Garbage	166,106.94	148,000	148,000	167,000	167,000
6064	Building Maintenance	32,267.67	33,680	33,000	33,000	33,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	2,112.91	9,000	11,000	11,000	11,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	2,645.13	5,000	4,000	5,000	5,000
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	655.00	500	500	500	500
6074	Credit Services	61,836.56	49,000	49,000	62,000	62,000
6075	Taxes	5,840.46	12,000	0	8,000	8,000
6077	Data Processing	159.67	2,400	0	0	0
6078	Education and Training	117.00	400	400	400	400
6080	Board of Children	0.00	0	0	0	0
6082	Contractual Expense	61,178.96	187,950	284,400	284,400	284,400
6087	Miscellaneous	403.06	0	0	0	0
6089	Land Acquisitions	0.00	0	0	0	0
6096	Equipment	0.00	22,500	0	0	0
6195	Safety Supplies	749.72	750	750	750	750
6197	Amortization	2,492.31	0	0	0	0
6198	Depreciation	204,368.34	0	0	0	0
	Expenditure Total:	1,646,712.99	1,621,526	1,685,911	2,047,412	2,175,833

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2012-2013 Budget

Fund 830 **Dept.** 661

ANDY BOWIE PARK

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4321	Health Ins Premiums	0.00	0	0	0	0
4602	Miscellaneous	1,913.00	1,800	0	0	0
4611	Pay Phones Commissions	0.00	0	0	0	0
4821	Daily Entrance Fees	75,688.20	70,000	0	68,000	68,000
4822	Annual Passes	4,384.00	4,000	0	5,000	5,000
4824	90 Day Passes	2,768.00	3,000	0	2,000	2,000
4825	Commercial Permits	0.00	0			
4830	RV Full	89,800.79	85,000	0	85,000	85,000
4838	Boat Slips Marina	0.00	0	0	0	0
4839	Apartment Rental	3,900.00	3,900	0	3,900	3,900
4840	Community Center Rental	0.00	0	0	0	0
4841	Concessions Leases	211,118.41	175,000	0	220,000	220,000
4842	Parks Tag Fee	610.00	500	0	500	500
4843	Trash Bag Revenue	0.00	0			
4845	Electricity	5,577.83	5,000	0	5,000	5,000
4849	Tents	1,815.00	1,900	0	3,000	3,000
4896	Rent	0.00	0	0	0	0
	Revenue Total:	397,575.23	350,100	0	392,400	392,400
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	76,837.26	77,109	77,109	77,109	97,887
6004	Overtime	1,048.31	1,000	1,000	1,000	1,000
6005	Extra Help	9,438.36	5,600	12,800	12,800	12,800
6006	FICA	6,285.95	6,327	6,878	6,878	8,468
6007	Group Health	14,400.00	13,200	14,400	13,800	18,400
6008	Retirement	6,742.02	6,747	6,809	6,747	8,643
6010	Uniforms	997.28	1,000	1,400	1,000	1,000
6011	Workers Compensation	861.44	1,395	1,791	1,537	1,739
6012	Unemployment Insurance	653.75	620	899	374	775
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	13,881.46	14,000	14,000	14,000	14,000
6016	Gasoline	6,038.84	6,100	5,000	6,200	6,200
6018	Diesel Fuel	0.00	0	0	0	0
6022	Drugs Medicine	0.00	150	100	150	150
6030	Vehicle Repairs	2,657.85	3,000	3,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6037	Road Materials	1,053.97	600	10,000	1,500	1,500
6038	Small Tools and Equipment	0.00	40	1,000	1,000	1,000
6047	Mobile Phones	277.05	500	450	500	500
6048	Communications	1,900.52	2,046	2,046	2,046	2,046

Fund 830 **Dept.** 661

ANDY BOWIE PARK

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6049	Postage	49.54	88	90	88	88
6050	Travel	0.00	0	0	0	0
6054	Advertising	1,000.00	1,000	1,500	1,500	1,500
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	2,372.45	9,000	9,000	5,000	5,000
6057	Vehicle Insurance	390.02	800	800	800	800
6058	Liability Other Insurance	2.14	0	4,402	0	0
6059	Bonds	0.00	0	0	0	0
6060	Electricity	16,028.28	22,000	21,000	18,000	18,000
6062	Water	5,270.49	7,000	6,200	6,500	6,500
6063	Sewage and Garbage	8,624.17	8,500	8,500	9,000	9,000
6064	Building Maintenance	10,696.50	8,860	15,000	15,000	15,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	169.95	2,500	4,000	4,000	4,000
6068	Real Estate Rental	0.00	0	0	0	0
6074	Credit Services	2,378.48	1,800	1,800	1,800	1,800
6077	Data Processing	0.00	0	0	0	0
6082	Contractual Expense	3,572.25	6,670	58,860	58,860	58,860
6084	Judges	0.00	0	0	0	0
6195	Safety Supplies	199.97	200	250	200	200
6197	Amortization	0.00	0	0	0	0
	Expenditure Total:	193,828.30	207,852	290,085	270,389	299,856

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
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Fund 830 **Dept.** 662

THOMAE PARK

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4821	Daily Entrance Fees	145,535.56	130,000	0	162,000	162,000
4822	Annual Passes	24,487.50	21,000	0	25,000	25,000
4823	Annual Boat Pass	3,352.50	0	0	0	0
4824	90 Day Passes	2,831.00	2,800	0	200	200
4830	RV Full	67,877.94	67,000	0	67,000	67,000
4838	Boat Slips Marina	17,402.00	12,000	0	16,000	16,000
4839	Apartment Rental	1,225.00	2,100	0	2,100	2,100
4840	Community Center Rental	0.00	0	0	0	0
4842	Parks Tag Fee	2,107.00	1,000	0	100	100
4845	Electricity	1,100.53	1,000	0	500	500
4846	Water	0.00	0	0	0	0
4849	Tents	3,720.00	3,500	0	3,500	3,500
4896	Rent	700.00	0	0	0	0
	Revenue Total:	270,339.03	240,400	0	276,400	276,400
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	83,007.86	84,305	84,305	85,700	83,700
6004	Overtime	1,238.52	1,000	1,000	1,000	1,000
6005	Extra Help	0.00	0	6,400	6,400	6,400
6006	FICA	6,333.90	6,556	6,939	490	7,199
6007	Group Health	19,200.00	17,600	19,200	18,400	18,400
6008	Retirement	7,377.20	7,499	6,913	7,499	7,744
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	311.50	400	400	400	400
6011	Workers Compensation	252.01	256	428	810	828
6012	Unemployment Insurance	626.85	643	907	691	706
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	8,938.62	11,500	11,500	11,500	11,500
6016	Gasoline	4,892.90	5,200	5,200	5,200	5,200
6018	Diesel Fuel	0.00	0	0	0	0
6030	Vehicle Repairs	814.79	1,200	1,200	1,200	1,200
6031	Building Supplies	0.00	0	0	0	0
6037	Road Materials	800.00	2,000	2,000	2,000	2,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	392.43	720	520	720	720
6048	Communications	1,631.58	2,000	1,800	2,000	2,000
6049	Postage	69.30	88	90	88	88
6050	Travel	0.00	0	0	0	0
6054	Advertising	2,000.00	2,000	2,000	2,000	2,000

Fund 830 **Dept.** 662

THOMAE PARK

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	915.51	3,000	3,000	2,600	2,600
6057	Vehicle Insurance	615.12	737	737	737	737
6058	Liability Other Insurance	2.85	0	1,300	0	0
6059	Bonds	0.00	0	0	0	0
6060	Electricity	32,121.01	44,000	35,000	40,000	40,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	5,842.07	8,800	8,800	8,800	8,800
6063	Sewage and Garbage	8,516.01	9,000	9,000	9,000	9,000
6064	Building Maintenance	7,221.80	5,000	8,000	8,000	8,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	427.54	4,000	1,000	1,000	1,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	473.76	144	500	500	500
6073	Dues and Memberships	0.00	0	0	0	0
6074	Credit Services	4,414.85	4,000	4,000	4,500	4,500
6077	Data Processing	0.00	0	0	0	0
6082	Contractual Expense	1,589.89	5,125	8,670	8,670	8,670
6087	Miscellaneous	40.00	0	0	0	0
6091	Building Improvements	0.00	0	0	0	0
6195	Safety Supplies	196.63	200	250	200	200
6196	Safety Equipment	0.00	0	0	0	0
	Expenditure Total:	200,264.50	226,973	231,059	230,105	235,092

Fund 830 **Dept.** 663

PARKS CAPITAL IMPROVEMENT

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4800	Sale of Bond Proceeds	3,800,000.00	1,900,000	0	0	1,900,000
	Revenue Total:	3,800,000.00	1,900,000	0	0	1,900,000
EXPENDITURE ACCOUNTS						
6021	Agriculture	0.00	0	0	0	0
6033	Contingencies	0.00	500,000	0	0	500,000
6037	Road Materials	0.00	1,200	0	0	1,200
6045	Professional Services	0.00	110,350	0	0	110,350
6064	Building Maintenance	0.00	10,000	0	0	10,000
6082	Contractual Expense	0.00	1,278,450	0	0	1,278,450
	Expenditure Total:	0.00	1,900,000	0	0	1,900,000

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
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Fund 830 **Dept.** 664

PUBLIC BEACHES

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4821	Daily Entrance Fees	525,522.03	465,000	0	569,000	569,000
4822	Annual Passes	0.00	0	0	0	0
4825	Commercial Permits	1,325.00	0	0	1,500	1,500
4838	Boat Slips Marina	0.00	0	0	0	0
	Revenue Total:	526,847.03	465,000	0	570,500	570,500
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	30,856.38	34,615	41,055	41,055	42,055
6004	Overtime	1,277.59	1,900	1,900	1,900	1,900
6005	Extra Help	62,336.36	62,400	62,400	62,400	62,400
6006	FICA	7,094.76	8,060	7,914	8,060	8,136
6007	Group Health	8,400.00	8,800	9,600	9,200	9,200
6008	Retirement	2,708.26	3,611	3,626	3,611	3,732
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	482.75	500	500	500	500
6011	Workers Compensation	3,961.39	379	4,480	969	978
6012	Unemployment Insurance	703.55	790	724	790	798
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	10,747.87	16,500	13,000	13,000	13,000
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	0.00	50	50	50	50
6037	Road Materials	2,300.00	3,850	2,500	2,300	2,300
6038	Small Tools and Equipment	0.00	0	0	0	0
6045	Professional Services	14,364.17	34,000	0	0	0
6048	Communications	0.00	0	0	0	0
6056	Property Insurance	622.35	1,700	2,327	2,327	2,327
6057	Vehicle Insurance	0.00	0	0	0	0
6058	Liability Other Insurance	2.14	0	100	0	0
6060	Electricity	8,647.85	3,500	9,000	10,000	10,000
6062	Water	425.57	3,300	8,300	8,300	8,300
6063	Sewage and Garbage	41,078.23	45,000	45,000	45,000	45,000
6064	Building Maintenance	4,178.57	4,000	4,800	4,000	4,000
6067	Equipment Maintenance	157.50	800	800	800	800
6069	Equipment Rental	0.00	1,000	683	1,000	1,000
6082	Contractual Expense	3,984.11	6,775	7,044	7,044	7,044
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	21.18	400	400	400	400
6198	Depreciation	10,695.96	0	0	0	0
	Expenditure Total:	215,046.54	241,930	226,203	222,706	223,920

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2012-2013 Budget

Fund 830 **Dept.** 6641

TRASH BAG COLLECTION PROG

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4705	Long/Short	0.00	0			
4843	Trash Bag Revenue	0.00	56,108	0	100,000	100,000
	Revenue Total:	0.00	56,108	0	100,000	100,000
EXPENDITURE ACCOUNTS						
6005	Extra Help	0.00	30,000	45,920	45,920	45,920
6006	FICA	0.00	3,000	3,513	4,071	4,071
6010	Uniforms	0.00	165	165	200	200
6011	Workers Compensation	0.00	3,000	2,810	2,480	2,480
6012	Unemployment Insurance	0.00	500	459	399	399
6014	Office Supplies	0.00	11,890	14,300	17,300	17,300
6063	Sewage and Garbage	0.00	20,000	20,000	22,000	22,000
6195	Safety Supplies	0.00	150	150	200	200
	Expenditure Total:	0.00	68,705	87,317	92,570	92,570

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2012-2013 Budget

Fund 830 **Dept.** 6681

CODE ENFORCEMENT

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6004	Overtime	645.00	300	500	300	300
6005	Extra Help	19,013.60	21,260	21,260	21,260	21,260
6006	FICA	1,503.92	1,626	1,649	1,626	1,626
6010	Uniforms	451.00	500	500	500	500
6011	Workers Compensation	1,197.19	1,301	755	1,301	1,301
6012	Unemployment Insurance	146.86	159	213	159	159
6014	Office Supplies	1,632.62	550	2,000	2,000	2,000
6016	Gasoline	827.88	2,700	3,000	3,000	3,000
6067	Equipment Maintenance	814.06	2,000	1,800	1,800	1,800
6096	Equipment	0.00	13,600			
6195	Safety Supplies	0.00	250	250	250	250
	Expenditure Total:	26,232.13	44,246	31,927	32,196	32,196

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2012-2013 Budget

Fund 830 **Dept.** 669

PARK SYSTEM ADMINISTRATIO

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
	Revenue Total:	0.00	0	0	0	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	154,196.85	151,543	151,543	156,396	157,797
6003	Salaries-Employees	273,054.79	299,429	299,429	286,728	292,727
6004	Overtime	3,595.19	4,000	4,000	4,000	4,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	31,737.12	34,278	34,500	34,278	34,858
6007	Group Health	64,266.40	62,330	72,000	65,164	65,164
6008	Retirement	37,743.25	39,123	41,597	39,123	40,151
6009	Auto Allowance	4,892.01	0	0	0	0
6010	Uniforms	792.18	1,000	1,000	1,000	1,000
6011	Workers Compensation	12,882.68	14,755	14,052	12,588	12,843
6012	Unemployment Insurance	3,192.54	3,353	4,510	3,353	3,183
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	6,348.55	4,500	6,500	4,500	4,500
6016	Gasoline	15,230.14	10,000	13,500	13,500	13,500
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	18,069.92	13,000	17,000	17,500	17,500
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	7,005.08	7,500	7,500	7,500	7,500
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	135,847.97	16,325	0	0	0
6046	Medical and Dental	0.00	0	500	500	500
6047	Mobile Phones	3,503.70	2,500	3,500	3,500	3,500
6048	Communications	686.05	1,100	900	900	900
6049	Postage	312.36	250	250	250	250
6050	Travel	2,223.79	3,400	2,400	2,400	2,400
6052	Travel-Mileage Reimbursement	0.00	4,800	0	4,800	4,800
6054	Advertising	3,156.79	4,000	3,600	3,600	3,600
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	0.00	572	572	572	572
6057	Vehicle Insurance	4,962.27	4,000	4,650	4,000	4,000
6058	Liability Other Insurance	11,653.89	10,000	10,000	10,000	10,000
6059	Bonds	0.00	0	0	0	0
6064	Building Maintenance	800.00	800	800	800	800
6067	Equipment Maintenance	8,741.41	12,500	12,000	12,500	12,500
6068	Real Estate Rental	0.00	500	0	0	0
6069	Equipment Rental	5,999.05	6,253	7,000	7,000	7,000
6070	INDIRECT COST	0.00	0	0	0	0

Fund 830 **Dept.** 669

PARK SYSTEM ADMINISTRATIO

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6077	Data Processing	0.00	4,800	0	0	0
6078	Education and Training	1,425.00	1,500	1,500	1,500	1,500
6082	Contractual Expense	3,735.20	0	0	0	0
6087	Miscellaneous	950.69	0	0	0	0
6092	Road Improvements	0.00	0	0	0	0
6096	Equipment	0.00	3,000	0	0	0
6097	Debt Retirement	-0.00	0	0	462,076	462,076
6098	Debt Interest	322,612.63	0	0	388,172	388,172
6099	Fiscal Agent Fees	0.00	0	0	0	0
6195	Safety Supplies	439.16	450	450	450	450
	Expenditure Total:	1,140,056.66	721,561	715,253	1,548,650	1,557,743

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2012-2013 Budget

Fund 830 **Dept.** 6691

GREENS DIVISION

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	96,323.37	102,814	102,814	103,669	106,169
6004	Overtime	158.51	350	350	350	350
6005	Extra Help	0.00	0	0	0	0
6006	FICA	7,295.26	8,034	8,034	7,657	8,149
6007	Group Health	22,800.00	22,000	24,000	23,000	23,000
6008	Retirement	8,442.95	9,189	9,242	9,102	9,406
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	965.00	965	965	965	965
6011	Workers Compensation	5,215.54	5,337	5,337	4,585	4,696
6012	Unemployment Insurance	718.58	788	788	780	799
6014	Office Supplies	4,329.06	4,000	4,000	4,000	4,000
6016	Gasoline	9,308.07	8,700	7,000	10,000	10,000
6030	Vehicle Repairs	1,839.83	2,000	2,000	2,000	2,000
6034	Pipe and Plumbing	0.00	0	0	0	0
6038	Small Tools and Equipment	1,803.85	0	1,000	1,000	1,000
6044	Appointed Attorneys	0.00	0	0	0	0
6047	Mobile Phones	282.04	500	300	300	300
6057	Vehicle Insurance	312.31	325	325	325	325
6067	Equipment Maintenance	4,879.04	6,500	6,500	6,500	6,500
6068	Real Estate Rental	0.00	0	0	0	0
6195	Safety Supplies	248.60	250	250	250	250
6196	Safety Equipment	0.00	0	0	0	0
	Expenditure Total:	164,922.01	171,752	172,905	174,483	177,909

CAMERON COUNTY, TEXAS

AIRPORT FUND

APPROVED 2011–2012 BUDGET

CAMERON COUNTY, TEXAS
AIRPORT - OPERATING
2012-2013 Budget

Dept.	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
000	BALANCE SHEET	0.00	700	0	600	600
519	AIRPORT MAINTENANCE	0.00	84,275	0	11,600	11,600
	Revenue Total:	0.00	84,975	0	12,200	12,200
EXPENDITURE ACCOUNTS						
000	BALANCE SHEET	0.00	0	0	0	0
519	AIRPORT MAINTENANCE	0.00	144,375	141,555	40,877	40,877
	Expense Total:	0.00	144,375	141,555	40,877	40,877

CAMERON COUNTY, TEXAS
AIRPORT - OPERATING
2012-2013 Budget

Dept.	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
000	BALANCE SHEET	0.00	700	0	600	600
519	AIRPORT MAINTENANCE	0.00	84,275	0	11,600	11,600
	Revenue Total:	0.00	84,975	0	12,200	12,200
EXPENDITURE ACCOUNTS						
000	BALANCE SHEET	0.00	0	0	0	0
519	AIRPORT MAINTENANCE	0.00	144,375	141,555	40,877	40,877
	Expense Total:	0.00	144,375	141,555	40,877	40,877

CAMERON COUNTY, TEXAS
AIRPORT - OPERATING
2012-2013 Budget

Fund 880 **Dept.** 000

BALANCE SHEET

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4600	Interest Income	587.22	700	0	600	600
4602	Miscellaneous	0.00	0	0	0	0
	Revenue Total:	587.22	700	0	600	600
EXPENDITURE ACCOUNTS						
	Expenditure Total:	0.00	0	0	0	0

Fund 880 **Dept.** 519

AIRPORT MAINTENANCE

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4300	State Revenue	450,000.00	50,000	0	0	0
4381	Insurance Proceeds	0.00	0	0	0	0
4614	Land Rental	7,200.00	0	0	3,600	3,600
4701	Airport Contract	25,755.26	25,675	0	0	0
4841	Concessions Leases	6,000.00	8,600	0	8,000	8,000
	Revenue Total:	488,955.26	84,275	0	11,600	11,600
EXPENDITURE ACCOUNTS						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	5,472.29	5,602	5,602	5,602	5,602
6003	Salaries-Employees	0.00	0	0	0	0
6006	FICA	341.46	429	429	429	429
6007	Group Health	190.56	572	572	598	598
6008	Retirement	478.80	492	492	492	492
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	16.32	17	15	17	17
6012	Unemployment Insurance	41.06	42	40	42	42
6013	Photocopying	0.00	0	0	0	0
6056	Property Insurance	-6,985.94	5,424	5,424	11,300	11,300
6060	Electricity	5,701.36	5,700	5,700	5,700	5,700
6061	Natural Gas	0.00	0	0	0	0
6062	Water	7,334.10	3,281	3,281	3,281	3,281
6063	Sewage and Garbage	0.00	0	0	0	0
6082	Contractual Expense	4,320.37	122,816	120,000	13,416	13,416
6087	Miscellaneous	0.00	0	0	0	0
	Expenditure Total:	-4,047.44	144,375	141,555	40,877	40,877

CAMERON COUNTY, TEXAS

ATTORNEY GENERAL
CHILD SUPPORT FUND

APPROVED 2012-2013 BUDGET

CAMERON COUNTY, TEXAS

ATTORNEY GENERAL CHILD SUPPORT DIVISION

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance

For the Fiscal Year Ending September 30, 2013

Fund 580

	2011 Actual	2012 Approved	2012 Year-end Estimate	2013 Recommended	2013 Approved
REVENUES					
AG's-District Clerk	$ 313,190	$ 298,000	$ 250,000	$ 0	$ 0
AG's-Sheriff	167,532	181,294	181,294	176,000	176,000
AG's-Title IV-E	0	0	0	0	0
Miscellaneous Rev.	0	2,000	2,000	0	0
TOTAL REVENUES	480,722	481,294	433,294	176,000	176,000
OTHER SOURCES (USES)					
Transfer OUT	0	0	0	0	(49,155)
ESTIMATED BEGINNING FUND BALANCE	441,065	214,660	412,567	398,505	398,505
AMOUNT AVAILABLE	921,787	695,954	845,861	574,505	525,350
LESS APPROPRIATIONS:	509,220	447,356	447,356	162,988	162,988
USE OF FUND BALANCE	0	0	0	0	(13,012)
PROJECTED YEAR-END FUND BALANCE	$ 412,567	$ 248,598	$ 398,505	$ 411,517	$ 362,362

CAMERON COUNTY, TEXAS
A.G. CHILD SUPPORT ENFORC
2012-2013 Budget

Dept.	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
5643	SHERIFF -A.G.CHILD SUPPOR	0.00	0	0	176,000	176,000
	Revenue Total:	0.00	0	0	176,000	176,000
TRANSFERS OUT						
010	GENERAL FUND TRANSFER	0.00	0	0	0	49,155
	Fund Balance:	0.00	0	0	0	49,155
EXPENDITURE ACCOUNTS						
5643	SHERIFF -A.G.CHILD SUPPOR	0.00	0	163,788	162,988	162,988
	Expense Total:	0.00	0	163,788	162,988	162,988

CAMERON COUNTY, TEXAS
A.G. CHILD SUPPORT ENFORC
2012-2013 Budget

Fund 580 **Dept.** 5643

SHERIFF -A.G.CHILD SUPPOR

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4300	State Revenue	0.00	0	0	176,000	176,000
	Revenue Total:	0.00	0	0	176,000	176,000
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	0.00	0	121,311	121,311	121,311
6006	FICA	0.00	0	8,055	8,055	8,055
6007	Group Health	0.00	0	19,200	18,400	18,400
6008	Retirement	0.00	0	10,357	10,357	10,357
6011	Workers Compensation	0.00	0	3,957	3,957	3,957
6012	Unemployment Insurance	0.00	0	888	888	888
6058	Liability Other Insurance	0.00	0	20	20	20
	Expenditure Total:	0.00	0	163,788	162,988	162,988

CAMERON COUNTY, TEXAS

PRETRIAL INTERVENTION FUND

APPROVED 2012-2013 BUDGET

CAMERON COUNTY, TEXAS

PRETRIAL INTERVENTION FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance

For the Fiscal Year Ending September 30, 2013

	2011 Actual	2012 Approved	2012 Year-end Estimate	2013 Recommended	2013 Approved
REVENUES					
Fees	$ 402,754	$ 320,975	$ 370,000	$ 320,975	$ 320,975
Interest Income	384	0	1,000	0	0
TOTAL REVENUES	403,138	320,975	371,000	320,975	320,975
OTHER SOURCES (USES)					
Transfer in	0	0	0	0	0
ESTIMATED BEGINNING FUND BALANCE	135,213	259,260	259,260	356,357	356,357
AMOUNT AVAILABLE	538,351	580,235	630,260	677,332	677,332
LESS APPROPRIATIONS:	279,091	273,903	273,903	273,903	273,903
PROJECTED YEAR-END FUND BALANCE	$ 259,260	$ 306,332	$ 356,357	$ 403,429	$ 403,429

CAMERON COUNTY, TEXAS
PRETRIAL INTERVENTION FUN
2012-2013 Budget

Dept.	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
000	BALANCE SHEET	0.00	0	0	0	0
475	DISTRICT ATTORNEY	0.00	320,975	0	320,975	320,975
	Revenue Total:	0.00	320,975	0	320,975	320,975
EXPENDITURE ACCOUNTS						
475	DISTRICT ATTORNEY	0.00	273,903	278,406	273,903	273,903
	Expense Total:	0.00	273,903	278,406	273,903	273,903

CAMERON COUNTY, TEXAS
PRETRIAL INTERVENTION FUN
2012-2013 Budget

Fund 600 **Dept.** 475

DISTRICT ATTORNEY

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4460	County Attorney	402,753.68	320,975	0	320,975	320,975
4600	Interest Income	0.00	0	0	0	0
	Revenue Total:	402,753.68	320,975	0	320,975	320,975
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	117,408.09	118,565	118,565	118,565	118,565
6003	Salaries-Employees	119,394.64	116,880	116,880	116,880	116,880
6005	Extra Help	0.00	0	0	0	0
6006	FICA	17,776.12	15,657	18,012	15,657	15,657
6007	Group Health	0.00	0	0	0	0
6008	Retirement	20,724.48	20,601	20,613	20,601	20,601
6011	Workers Compensation	2,020.52	434	2,278	434	434
6012	Unemployment Insurance	1,767.37	1,766	2,058	1,766	1,766
6014	Office Supplies	0.00	0	0	0	0
	Expenditure Total:	279,091.22	273,903	278,406	273,903	273,903

CAMERON COUNTY, TEXAS

BAIL SECURITY FUND

APPROVED 2012-2013 BUDGET

CAMERON COUNTY, TEXAS

BAIL BOND FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance

For the Fiscal Year Ending September 30, 2013

	2011 Actual	2012 Approved	2012 Year-end Estimate	2013 Recommended	2013 Approved
REVENUES					
Fees	$ 15,994	$ 18,300	$ 18,300	$ 18,300	$ 3,800
Interest Income	602	0	0	0	0
TOTAL REVENUES	16,596	18,300	18,300	18,300	3,800
OTHER SOURCES (USES)					
Transfer in	0	0	0	0	13,800
ESTIMATED BEGINNING FUND BALANCE	138,411	111,115	111,115	84,178	84,178
AMOUNT AVAILABLE	155,007	129,415	129,415	102,478	101,778
LESS APPROPRIATIONS:	43,892	45,237	45,237	44,054	44,369
PROJECTED YEAR-END FUND BALANCE	$ 111,115	$ 84,178	$ 84,178	$ 58,424	$ 57,409

CAMERON COUNTY, TEXAS
BAIL SECURITY FUND
2012-2013 Budget

Dept.	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
000	BALANCE SHEET	0.00	0	0	0	0
415	BAIL BOND ADMINISTRATION	0.00	18,300	0	18,300	3,800
	Revenue Total:	0.00	18,300	0	18,300	3,800
TRANSFERS IN						
010	GENERAL FUND TRANSFER	0.00	0	0	0	13,800
	Fund Balance:	0.00	0	0	0	13,800
EXPENDITURE ACCOUNTS						
000	BALANCE SHEET	0.00	0	0	0	0
411	COMMISSIONER PCT. #1	0.00	0	0	0	0
415	BAIL BOND ADMINISTRATION	0.00	45,237	55,642	44,054	44,369
	Expense Total:	0.00	45,237	55,642	44,054	44,369

CAMERON COUNTY, TEXAS
BAIL SECURITY FUND
2012-2013 Budget

Fund 890 **Dept.** 415

BAIL BOND ADMINISTRATION

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4200	Program Revenues	2,641.00	2,600	0	2,600	2,600
4308	Fee Revenue Admin Fee	0.00	0	0	0	0
4400	Bail Bond Fees	0.00	13,800	0	13,800	0
4447	Copy Receipts	7.00	200	0	200	0
4600	Interest Income	0.00	1,700	0	1,700	1,200
	Revenue Total:	2,648.00	18,300	0	18,300	3,800
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	1,229.10	1,500	3,000	1,500	1,500
6003	Salaries-Employees	27,697.78	28,434	30,934	28,434	28,934
6005	Extra Help	0.00	1,360	0	0	0
6006	FICA	2,187.46	2,509	1,778	2,405	2,325
6007	Group Health	5,660.29	5,588	5,391	5,842	5,842
6008	Retirement	2,531.38	2,776	1,850	2,776	2,687
6009	Auto Allowance	0.00	0	2,400	0	0
6011	Workers Compensation	86.56	98	181	277	268
6012	Unemployment Insurance	216.61	197	233	220	213
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	3,336.00	2,600	5,000	2,600	2,600
6031	Building Supplies	0.00	0	0	0	0
6050	Travel	0.00	50	500	0	0
6073	Dues and Memberships	0.00	0	200	0	0
6077	Data Processing	0.00	0	4,000	0	0
6078	Education and Training	0.00	125	175	0	0
	Expenditure Total:	42,945.18	45,237	55,642	44,054	44,369

CAMERON COUNTY, TEXAS

DRUG FORFEITURE FUND

APPROVED 2012-2013 BUDGET

CAMERON COUNTY, TEXAS

DRUG FORFEITURE FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance

For the Fiscal Year Ending September 30, 2013

	2011 Actual	2012 Amended	2012 Year-end Estimate	2013 Recommended	2013 Approved
REVENUES					
Forfeitures	$ 2,839,689	$ 1,681,056	$ 9,589,593	$ 0	$ 0
Interest Income	1,790	0	23,280	0	0
TOTAL REVENUES	2,841,479	1,681,056	9,612,873	0	0
OTHER SOURCES (USES)					
Transfer in	(134,767)	(110,749)	0	(110,749)	(110,749)
Gain on sale of Surplus	180,223	0	289,498	0	0
ESTIMATED BEGINNING FUND BALANCE	2,249,632	2,797,729	2,797,729	10,247,918	10,247,918
AMOUNT AVAILABLE	5,136,567	4,368,036	12,700,100	10,137,169	10,137,169
LESS APPROPRIATIONS:	2,338,838	2,324,256	2,452,182	1,457,858	1,552,328
PROJECTED YEAR-END FUND BALANCE	$ 2,797,729	$ 2,043,780	$10,247,918	$ 8,679,311	$ 8,584,841

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2012-2013 Budget

Dept.	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
475	DISTRICT ATTORNEY	0.00	1,200,773	0	0	0
560	SHERIFF	0.00	49,000	0	0	0
5602	SHERIFF FEDERAL FORFEITUR	0.00	431,283	0	0	0
	Revenue Total:	0.00	1,681,056	0	0	0
TRANSFERS OUT						
025	CRIMINAL JUSTICE GRANT TR	0.00	110,749	0	110,749	110,749
560	SHERIFF	0.00	0	0	0	0
	Fund Balance:	0.00	110,749	0	110,749	110,749
EXPENDITURE ACCOUNTS						
475	DISTRICT ATTORNEY	0.00	1,090,024	482,744	483,174	482,744
560	SHERIFF	0.00	802,949	374,720	374,720	374,720
5602	SHERIFF FEDERAL FORFEITUR	0.00	431,283	599,964	599,964	694,864
	Expense Total:	0.00	2,324,256	1,457,428	1,457,858	1,552,328

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2012-2013 Budget

Fund 900 **Dept.** 475

DISTRICT ATTORNEY

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4200	Program Revenues	1,027,438.15	1,200,773	0	0	0
4300	State Revenue	0.00	0	0	0	0
	Revenue Total:	1,027,438.15	1,200,773	0	0	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	135,934.86	257,994	145,881	145,881	145,881
6003	Salaries-Employees	141,977.18	230,593	143,709	143,709	143,709
6004	Overtime	2,661.52	0	0	0	0
6005	Extra Help	120,651.00	142,382	59,000	59,000	59,000
6006	FICA	30,144.58	44,224	22,154	22,154	22,154
6007	Group Health	22,174.56	9,600	9,600	9,600	9,600
6008	Retirement	24,320.60	43,354	25,354	25,354	25,354
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	3,760.18	2,885	2,275	2,275	2,275
6012	Unemployment Insurance	2,984.47	3,488	2,531	2,531	2,531
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	3,502.25	5,408	8,000	8,000	8,000
6016	Gasoline	36,368.98	5,000	5,000	5,000	5,000
6018	Diesel Fuel	44.86	0	0	0	0
6019	Lubricants	0.00	0	0	0	0
6024	Animal Feed	1,131.26	4,000	1,500	1,500	1,500
6025	Food-Human	0.00	0	0	0	0
6028	Camera and Police Supplies	1,711.31	2,000	2,000	2,000	2,000
6030	Vehicle Repairs	7,691.07	8,000	8,000	8,000	8,000
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	0.00	50,000	0	0	0
6047	Mobile Phones	2,707.45	5,415	1,550	1,550	1,550
6048	Communications	361.75	1,379	0	0	0
6049	Postage	26.08	150	0	0	0
6050	Travel	8,955.57	3,139	8,500	8,500	8,500
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6056	Property Insurance	105.14	0	0	430	0
6057	Vehicle Insurance	7,548.08	780	780	780	780
6058	Liability Other Insurance	63.22	120	120	120	120
6059	Bonds	0.00	0	0	0	0
6064	Building Maintenance	2,444.76	0	2,500	2,500	2,500
6067	Equipment Maintenance	4,290.00	7,920	4,290	4,290	4,290
6068	Real Estate Rental	0.00	0	0	0	0
6070	INDIRECT COST	200,000.00	200,000	0	0	0
6071	Court Costs and Transcripts	0.00	8,000	0	0	0

Fund 900 **Dept.** 475

DISTRICT ATTORNEY

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
6077	Data Processing	6,774.94	3,692	3,000	3,000	3,000
6078	Education and Training	219.73	2,000	2,000	2,000	2,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	31,115.00	21,788	15,000	15,000	15,000
6085	Juror's Fees	0.00	0	0	0	0
6087	Miscellaneous	23,450.77	26,713	10,000	10,000	10,000
6091	Building Improvements	0.00	0	0	0	0
	Expenditure Total:	823,121.17	1,090,024	482,744	483,174	482,744

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2012-2013 Budget

Fund 900 **Dept.** 560

SHERIFF

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4300	State Revenue	0.00	49,000	0	0	0
	Revenue Total:	0.00	49,000	0	0	0
EXPENDITURE ACCOUNTS						
6002	Salaries-Assistants/Deputies	0.00	14,036	14,100	14,100	14,100
6003	Salaries-Employees	34,435.62	195,675	187,751	187,751	187,751
6004	Overtime	17,625.79	0	0	0	0
6005	Extra Help	16,681.00	39,280	39,280	39,280	39,280
6006	FICA	3,839.70	19,048	18,447	18,447	18,447
6007	Group Health	2,133.04	5,280	5,280	5,280	5,280
6008	Retirement	6,083.19	19,919	21,292	21,292	21,292
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	14,768.09	18,000	18,000	18,000	18,000
6011	Workers Compensation	2,263.48	10,014	10,441	10,441	10,441
6012	Unemployment Insurance	336.00	1,494	129	129	129
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,127.33	7,703	0	0	0
6016	Gasoline	70,351.12	50,000	0	0	0
6018	Diesel Fuel	0.00	1,000	0	0	0
6022	Drugs Medicine	1,150.50	2,500	0	0	0
6024	Animal Feed	2,153.33	2,500	0	0	0
6027	Clothing	0.00	0	0	0	0
6028	Camera and Police Supplies	19,972.43	1,100	0	0	0
6030	Vehicle Repairs	42,526.81	36,000	0	0	0
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	966.56	16,000	0	0	0
6040	Audit and Accounting	0.00	0	0	0	0
6057	Vehicle Insurance	16,839.20	12,800	0	0	0
6058	Liability Other Insurance	0.00	0	0	0	0
6067	Equipment Maintenance	2,423.05	9,400	0	0	0
6069	Equipment Rental	0.00	0	0	0	0
6070	INDIRECT COST	0.00	250,000			
6077	Data Processing	2,481.70	31,200	0	0	0
6078	Education and Training	0.00	0	0	0	0
6087	Miscellaneous	20,800.00	60,000	60,000	60,000	60,000
6091	Building Improvements	0.00	0	0	0	0
	Expenditure Total:	279,957.94	802,949	374,720	374,720	374,720

Fund 900 **Dept.** 5602

SHERIFF FEDERAL FORFEITUR

Object	Description	2011 Actual	2012 Amended	2013 Requested	2013 Recommended	2013 Approved
REVENUE ACCOUNTS						
4352	Forfeitures - State	0.00	431,283	0	0	0
	Revenue Total:	0.00	431,283	0	0	0
EXPENDITURE ACCOUNTS						
6003	Salaries-Employees	0.00	193,581	369,701	369,701	436,091
6004	Overtime	0.00	30,000	30,000	30,000	30,000
6006	FICA	0.00	17,104	29,348	29,348	35,656
6007	Group Health	0.00	25,667	50,876	50,876	59,800
6008	Retirement	0.00	19,742	33,875	33,875	41,103
6010	Uniforms	0.00	5,000	5,000	5,000	5,000
6011	Workers Compensation	0.00	9,084	14,679	14,679	20,156
6012	Unemployment Insurance	0.00	1,371	2,685	2,685	3,258
6014	Office Supplies	0.00	4,000	4,000	4,000	4,000
6016	Gasoline	0.00	20,000	20,000	20,000	20,000
6028	Camera and Police Supplies	0.00	41,049	5,000	5,000	5,000
6030	Vehicle Repairs	0.00	10,000	10,000	10,000	10,000
6038	Small Tools and Equipment	0.00	4,263			
6057	Vehicle Insurance	0.00	18,800	18,800	18,800	18,800
6064	Building Maintenance	0.00	6,371			
6067	Equipment Maintenance	0.00	6,000	6,000	6,000	6,000
6087	Miscellaneous	0.00	500			
6096	Equipment	0.00	18,751			
	Expenditure Total:	0.00	431,283	599,964	599,964	694,864

CAMERON COUNTY, TEXAS

Order setting the County's Property Tax Rate

APPROVED 2012-2013 BUDGET

Order No. 201209035

COUNTY COMMISSIONER' COURT
OF CAMERON COUNTY, TEXAS
SEPTEMBER 14, 2012

IN THE MATTER OF ESTIMATING THE NEEDS OF CAMERON COUNTY FOR THE FISCAL YEAR 2013 AND FIXING THE RATES OF LEVY FOR THE YEAR 2012.

On this 14th day of September 2012, the same being a regular term of the Court, and all members being present, there came to be considered and heard the matter of estimating the financial needs of Cameron County for the fiscal year 2013, and the tax rate necessary for the several funds to be levied for the Tax Year 2012, and

THE COURT, after due and careful investigation of the resources of the County and of the necessary estimated expenditures, and having found that the probable amount of revenue necessary for the County to provide during the Fiscal Year 2013 will approximate the sum of $ 122,398,993 and having examined the state of various funds for which taxes are levied by the Court:

The Commissioners Court of Cameron County estimates and finds that the needs of the County will require the levy of taxes for the several funds for the Fiscal Year 2013 and the same be and are hereby levied at 100% of the appraised values as hereby set forth:

FOR MAINTENANCE FUNDS:

General Fund	$0.306211	
Special Road and Bridge Maintenance Fund	0.038864	
TOTAL M&O FUNDS		$0.345075

THIS TAX RATE WILL RAISE MORE FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $ 1.29.

FOR INTEREST AND SINKING FUNDS

2005 Road Bonds	0.000750	
2008 Road Bonds	0.001455	
Total Unlimited Tax Road Bonds	0.002205	
2011 Certificates of Obligation	0.005300	
2011 Refunding Certificates of Obligation	0.000350	
2008 Certificates of Obligation	0.003736	
2005 Refunding Certificates of Obligation	0.012751	
2005 Certificates of Obligation	0.005910	
2004 Certificates of Obligation	0.001897	
Total Limited Tax Bonds	0.029944	
Lease/Equipment Financing (Tax Pledge)	0.007067	
TOTAL INTEREST & SINKING FUNDS		$0.039216
TOTAL COUNTY LEVY		$0.384291

THEREFORE, upon motion duly made, seconded and carried. IT IS ORDERED AND DECREED:

GENERAL FUND:

COUNTY GENERAL FUND CONSISTING OF A POOLING OF THE COUNTY'S OPERATING FUNDS, JURY FUND, PERMANENT IMPROVEMENT FUND, AND ROAD AND BRIDGE FUND:

A tax of Thirty and Six Thousand Two Hundred eleven Ten Thousandths ($0.306211) Cents on each One Hundred ($100) Dollars valuation of taxable property in Cameron County, Texas, is hereby levied for the said County's General Fund.

SPECIAL COUNTY ROAD MAINTENANCE FUND:

A tax of Three and Eight Thousand Eight Hundred Sixty Four Ten Thousandths ($0.038864) Cents on each One Hundred ($100) Dollar's valuation of taxable property in Cameron County, Texas, is hereby levied for the Special County Road Maintenance Fund by virtue of the authority of Article 8, Section 9, of the Constitution of the State of Texas, and an election held on September 27, 1919, as per order entered into the minutes of the Court in Volume "N", Page 589.

OTHER GOVERNMENTAL OBLIGATIONS:

A tax of Seven Thousand Sixty Seven Ten Thousandths ($0.007067) Cents on each One Hundred ($100.00) Dollar's valuation of taxable property in Cameron County, Texas, is hereby levied to pay the interest and provide a sinking fund for the payment of the Capital lease-purchase obligations, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court on the 8th day of December, 2007, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court on the 11th day of December, 2008, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court on the 29th day of December, 2009, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court on the 4th day of February, 2010, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court on the 25th day of February, 2011, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court on the 10th day of November, 2011.

SERIES 2005 ROAD BONDS:

A tax of Seventy Five Thousandths ($0.000750) Cents on each One Hundred ($100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2005 Road Bonds; said bonds having been authorized by an election on August 14, 1993, and an order of the Commissioners Court of Cameron County, Texas, dates June 15, 2005, et. Seg., Minutes of said Court.

SERIES 2008 ROAD BONDS:

A tax of One Thousand Four Hundred Fifty five Ten Thousandths ($0.001455) Cents on each One Hundred ($100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2005 Road Bonds; said bonds having been authorized by an election on August 14, 1993, and an order of the Commissioners Court of Cameron County, Texas, to be adopted on September 30, 2008, et. Seg., Minutes of said Court.

SERIES 2008 CERTIFICATES OF OBLIGATION:

A tax of Three Thousand Seven Hundred Thirty Six Ten Thousandths ($0.003736) Cents on each One Hundred ($100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2005 Certificates of Obligation; said bonds to be issued pursuant to an Order of the Commissioners Court to be adopted at a Regular Session of the Court on the 30th day of September, 2008.

SERIES 2005 REFUNDING CERTIFICATES OF OBLIGATION:

A tax of One and Two Thousand Seven Hundred Fifty One Ten Thousandths ($0.012751) Cents on each One Hundred ($100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2005 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 9th day of August, 2005.

SERIES 2005 CERTIFICATES OF OBLIGATION:

A tax of Five Hundred Ninety One Thousandths ($0.005910) Cents on each One Hundred ($100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2005 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 9th day of August, 2005.

SERIES 2004 CERTIFICATES OF OBLIGATION:

A tax of One Thousand Eight Hundred Ninety Seven Ten Thousandths ($0.001897) Cents on each One Hundred ($100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2004 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 16th day of December, 2003.

SERIES 2011 CERTIFICATES OF OBLIGATION:

A tax of Fifty Three Hundredths ($0.005300) Cents on each One Hundred ($100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2011 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 9th day of June, 2011.

SERIES 2011 REFUNDING CERTIFICATES OF OBLIGATION:

A tax of Thirty Five Thousands ($0.000350) Cents on each One Hundred ($100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2005 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 9th day of June, 2011.

PAYMENT POLICY:

The Court, having received a payment policy adopted by the Cameron County Tax Assessor Collector, and in accordance with Sec. 31.05 and 31.07© of the Property Tax Code, hereby approves said policy for the 2012 Tax Roll which shall allow discounts on taxes paid as follows:

If paid in	October 2012	- 3% discount
	November 2012	- 2% discount
	December 2012	- 1% discount

And, upon recommendation of the Tax Assessor-Collector, the Court also approves partial payments of taxes to be accepted, and the Court disallows split-payments of taxes and installment payment of taxes.

FEES FOR TAX COLLECTIONS:

Cameron County Tax Assessor-Collector shall charge fees for the collection of taxes to all governmental entities. Fees collected shall not exceed the actual cost of collections.

ORDERED THIS 14th DAY OF SEPTEMBER, 2012:

CARLOS H. CASCOS
COUNTY JUDGE

SOFIA BENAVIDES
COMMISSIONER, PCT #1

ERNIE HERNANDEZ
COMMISSIONER, PCT. #2

DAVID A. GARZA
COMMISSIONER, PCT. #3

NAY

DAN SANCHEZ
COMMISSIONER, PCT #4

ATTESTED BY:
JOE G. RIVERA
COUNTY CLERK

COMMISSIONERS COURT
CAMERON COUNTY, TEXAS

CAMERON COUNTY, TEXAS

Fiscal Year 2010-2011

General Purpose Financial Statements
and
Notes to the Financial Statements

APPROVED 2012-2013 BUDGET

CERTIFIED PUBLIC ACCOUNTANTS
BUSINESS CONSULTANTS

LONG CHILTON, LLP

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS AND INDIVIDUALS

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American Institute of CPAs

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INDEPENDENT AUDITOR'S REPORT

The Honorable County Judge
and Commissioners' Court
Cameron County, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cameron County, Texas (County) as of and for the year ended September 30, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2011, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2012 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

BROWNSVILLE • HARLINGEN • McALLEN

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 19 through 28 and 77 through 79 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The introductory section, combining and individual non-major fund financial statements, the budget to actual schedules, capital assets used in the operations of governmental funds and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the *State of Texas Single Audit Circular* and is also not a required part of the financial statements. The combining and individual non-major fund financial statements, capital assets used in the operations of governmental funds, the schedule of expenditures of federal and state awards, and budget to actual schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Long Chilton LLP

LONG CHILTON, LLP
Certified Public Accountants

Brownsville, Texas
March 30, 2012

CAMERON COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

This discussion and analysis of the County of Cameron's (County) financial performance provides an overview of the County's financial activities for the fiscal year ended September 30, 2011. The MD&A should be read in conjunction with the accompanying transmittal letter, the basic financial statements and the accompanying notes to those financial statements.

FINANCIAL HIGHLIGHTS

The assets of the County's Governmental activities exceeded liabilities at the close of the FY2011 and FY2010 by $202,529,094 and $205,332,427 (*net assets*), respectfully. Of this amount, $15,492,546 is restricted for specific purposes; $2,000,000 is committed. As required by GASB 34, net assets also reflect $186,527,468 that is invested in capital assets net of related debt. With the presentation of the investment in capital assets, unrestricted net assets becomes $(1,490,920).

In contrast to the government-wide statements, the fund statements report a combined fund balance at year-end of $39,114,552 of which $4,454,451 or 11.39% represent unreserved fund balances. The more significant components of unreserved fund balance are maintained in the General Fund as emergency reserves and committed funds for indigent defense; special revenue; 2011 Certificates of Obligation for capital improvements; in the Road and Bridge fund for road improvements throughout the County.

The general fund unassigned fund balance of $4,454,451 equals 6.12% of total general fund expenditures. The County's budgetary fund balance target is 16%.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other required supplementary information in addition to the basic financial statements.

The Government-wide financial statements. *The government-wide financial statements* are designed to provide readers with a broad overview of the County's finances in a manner similar to private sector business. They present the financial picture of the County from an economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the County (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain eliminations have occurred as prescribed by GASB Statement No. 34 in regards to interfund activity, payable and receivables.

The *statement of net assets* presents information on all the County's assets and liabilities, with the difference between the two reported as *net assets.* Increases or decreases in net assets contrasted with budgetary decisions should serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how net assets changed during the most recent fiscal year using full accrual basis of accounting. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows.* Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other business functions

that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the County include general government, public safety, highways and street, public welfare, health, judicial, and libraries.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated from specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the governmental-wide financial statements. Unlike the government-wide financial statements, however, governmental funds financial statements focus on *near-term inflows and outflows of spendable resources,* as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate the comparison between *governmental funds* and *governmental activities.*

The County maintains fifty-one individual governmental funds (excluding fiduciary funds), forty-two special revenue funds, six capital project funds, two debt service funds and the General Fund. Information is presented separately in the governmental fund balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, the Road and Bridge Fund and the Limited Tax Revenue Bond Fund which are classified as major funds. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County adopts an annual appropriated budget as a management control device during the year for the General Fund and for all Special Revenue Funds. A budgetary comparison schedule (original versus final) has been provided for the General Fund and Road and Bridge Fund to demonstrate compliance with budget.

Proprietary fund. *Proprietary funds* provide the same type of information as the government-wide financial statements, only in more detail. The Internal Service Fund (a component of proprietary funds) is used to report activities that provide supplies and services for other programs and activities-such as the County's self-insurance program and employee benefits trust. Because these services predominantly benefit governmental rather than business-type functions, the Internal Service Fund is reported with *governmental activities* in the government-wide financial statements.

Fiduciary funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. The County's fiduciary activities are reported in a separate Statement of Fiduciary Assets and Liabilities. These activities are excluded from the County's other financial statements since the County cannot use these assets to finance its operations. The accounting used for fiduciary funds is much like that used for proprietary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the County's general fund and major

special revenue budgetary schedules. A budgetary comparison schedule, which includes the original and final amended budget and actual figures, has been provided to demonstrate compliance with this budget.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Of the County's total assets of $293,351,664 the largest components are: 1) cash and investments of $38,723,249 or 13.2%, 2) receivables which largely represent the deferred taxes for FY 2011 of $7,706,344 or 2.6%, accounts/trade receivables of $7,320,198 or 2.5%, internal balances and due from other governments of $9,040,171 or 3.0% and 3) capital assets net of accumulated depreciation of $230,778,629 or 78.68%. The receivables are offset by deferred revenue since the FY2011 tax revenue is not recognized until FY 2012 even though the levy takes place in FY2011. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the total liabilities of $90,822,570, $16,657,316, are current liabilities; however, the current liabilities for compensated absences ($788,459) are not anticipated to result in the draw-down of emergency reserves. OPEB liability of $15,644,647 is not anticipated to cause a fund balance reduction and is presently being funded on a pay as you go basis.
The County's assets exceeded liabilities by $202,529,094 at the close of the most recent fiscal year.
The County's net assets for fiscal year ended September 30, 2011 and 2010 are summarized as follows:

	Governmental Activities		
	FY2011	FY2010	Increase Decrease
Current and other assets	$ 62,573,035	$ 66,577,697	$ (4,004,662)
Capital Assets (net of depreciation)	230,778,629	231,606,242	(827,613)
Total Assets	293,351,664	298,183,939	(4,832,275)
Current and other liabilities	16,657,316	18,635,021	(1,977,705)
Long-term liabilities	74,165,254	74,216,491	51,237
Total Liabilities	90,822,570	92,851,512	(2,028,942)
Net assets:			
Invested in capital assets,net of related debt	187,165,505	182,644,875	4,520,630
Restricted	16,854,509	23,143,759	(6,289,250)
Unrestricted	(1,490,920)	(456,207)	(1,034,713)
Total net assets	$202,529,094	205,332,427	$ (2,803,333)

	Business-Type Activities		
	FY2011	FY2010	Decrease
Current and other assets	$ 24,998,189	(703,975)	$ 25,702,164
Capital Assets (net of depreciation)	38,777,762	34,929,247	3,848,515
Total Assets	63,775,951	34,225,272	29,550,679
Current and other liabilities	5,477,760	2,931,399	2,546,361
Long-term liabilities	30,372,123	8,063,169	22,308,954
Total Liabilities	35,849,883	10,994,568	24,855,315
Net assets:			
Invested in capital assets,net of related debt	17,254,534	26,507,510	(9,252,976)
Restricted	15,535,455	6,813,147	8,722,308
Unrestricted	(4,863,921)	(10,089,953)	5,226,032
Total net assets	$ 27,926,068	23,230,704	$ 4,695,364

About 8.32% or $16,854,509 of the County's net assets represents *restricted and committed net assets* which are resources that are subject to external restrictions on how they may be used. Restrictions include requirements, bond covenants, and granting conditions. The most significant portion, $187,165,505 of the County's net assets reflects its *investment in capital assets* (e.g., land, buildings, machinery and equipment) net of related debt.

Governmental activities decreased the County's net assets by $2,803,336. The key components of difference between fund statement increase and the statement of activities decrease are the following:

- A net difference in the issuance of long term debt and the repayment of these debts in the amount of ($13,316,822) .
- An increase in net assets due to the decrease in assets reported in the government activities from the internal service fund that is reported with the governmental activities in the government-wide statements of ($736,829).
- A decrease in net assets due to depreciation exceeding capital outlay in the amount of $827,613.
- A decrease in net assets due to annual OPEB of UAAL of (3,369,899).
- A increase in operating transfers of $878,461.

The Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds on page 34 further details the increase in net assets. Program revenues and expenses are presented net of interfund eliminations.

Cameron County's Changes in Net Assets - Governmental Activities

	FY 2011	FY 2010	Increase (Decrease)
Revenues:			
Net Program revenues:			
Charges for services	$ 32,237,064	$ 30,154,876	$ 2,082,188
Operating grants and contributions	19,323,675	21,195,609	(1,871,934)
Capital grants and contributions	11,307,059	8,979,667	2,327,392
General revenues:			
Property taxes	56,131,261	54,779,908	1,351,353
Miscellaneous	7,616,101	8,786,189	(1,170,088)
Gain on sale of capital assets	370,542	42,160	328,382
Unrestricted investments earnings	1,989,760	1,667,801	321,959
Total revenues	$128,975,462	$ 125,606,210	$ 3,369,252
Expenses:			
General government	$ 27,502,559	25,994,887	$ 1,507,672
Law Enforcement and Public Safety	69,081,195	67,486,368	1,594,827
Highways and streets	17,104,629	19,455,918	(2,351,289)
Health	9,940,575	9,921,138	19,437
Welfare	11,513,917	7,492,838	4,021,079
Interest on long-term debt	3,302,908	3,273,601	29,307
Total expenses	$138,445,783	$ 133,624,750	$ 4,821,033
Increase (decrease) in net assets before transfer	(9,470,321)	(8,018,540)	(1,451,781)
Transfers	6,666,985	5,788,524	878,461
Increase (decrease) in net assets	(2,803,336)	(2,230,016)	(573,320)
Net assets – beginning	205,332,430	207,562,446	(2,230,016)
Net assets – ending	$202,529,094	$ 205,332,427	$(2,803,336)

Key elements of the analysis of government-wide revenues and expenses reflect the following:

- Program revenues of $62,867,798 equaled 45.41% of government expenses of $138,445,783. General revenues $66,107,664 did not provide the required support and coverage for expenses.
- Over 49.90% of the expenses are for Law Enforcement and Public Safety ($69,081,195) while this category provided about 18.85% of total revenues of $24,294,756. The expenses increased by $4,821,033 over the prior year in this category and revenues increased $3,369,252 due to the increases in taxable assessed valuations and operating and capital grants. General governmental expenditures increased by $1,507,672, law enforcement increased $1,594,827 and health and welfare increased by $4,021,079.

- Capital Grant revenue and contributions comprise about 18.0% of program revenues. The County is administering Disaster Recovery Funding from impacts suffered by communities from Hurricane Dolly.

- Key elements of the analysis of the Business-type activities revenues and expenses reflect the following:
  - The Bridge System revenues of $17,691,103 accounted for 73.50% of the Business-type activities revenues.
  - The total expenses of the Bridge System were 56.12% or $6,457,956 of the Business-type activities.
  - The transfers to the Governmental activities, from the Business-type activities, are the result of the difference in the Bridge Systems revenues and expenses.

Cameron County's Changes in Net Assets - Business-Type

	FY - 2011	FY – 2010	Increase (Decrease)
Revenues:			
Net Program revenues:			
Charges for services	$ 21,491,548	$ 18,838,487	$ 2,653,061
Operating grants and contributions	3,206,336	2,160,984	1,045,352
Insurance Proceeds	204,863	3,046	201,817
General revenues:			
Unrestricted investments earnings	68,008	62,699	5,309
Total revenues	$24,970,755	$ 21,065,216	$ 3,905,539
Expenses:			
Bridge System	$8,380,019	$ 7,915,224	$ 464,795
Parks System	5,170,267	4,645,407	524,860
Solid Waste Collection System	0	0	0
Airport System	58,120	303,181	(245,061)
Total expenses	$13,608,406	$ 12,863,812	$ 744,594
Increase (decrease) in net assets before transfers	11,362,349	8,201,404	3,160,945
Transfers	(6,666,985)	(5,788,524)	(878,461)
Increase (decrease) in net assets	4,695,364	2,412,880	2,282,484
Net assets – beginning	23,230,704	20,817,824	2,412,880
Prior Period Adjustment			
Net assets – ending	$ 27,926,068	$ 23,230,704	$ 4,695,364

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

As noted earlier, the County uses *fund accounting* to ensure and demonstrate compliance with finance-related legal requirements. Fund accounting and budget controls has been the framework of the County's strong fiscal management and accountability. The County has been upgraded to an "A1" rating from Moody's Investor Service and Standard and Poor's rating agency rates Cameron County's debt worthiness as an "A+" rating as reported in the credit profile dated September 19, 2008. Fitch (FITCH IBCA, DUFF & PHELPS) rating of "A+" on the outstanding unlimited tax bonds, limited tax bonds and certificates of obligation.

Governmental funds. The general government functions are reported in the General, Special Revenue, Debt Service and Capital Project Funds. The focus of the County's *governmental funds* is to provide information on near-term inflow, outflows and balances of *spendable* resources. Such information is useful in assessing the County's annual financing and budgeting requirements. In particular, *unreserved fund*

balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of $39,114,552, a decrease of $2,710,019 in comparison with prior year. Approximately $4,454,451 of the fund balance represents *unassigned fund balance,* which is available for spending at the County's discretion. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed: 1) to pay debt service ($4,275,819); 2) for indigent defense ($1,500,000); 3) for pending litigation ($500,000); 4)for capital projects ($15,123,448) and special revenue projects ($13,163,456); 5) inventory ($97,378).

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the General Fund was $4,454,451. As a measure of the general fund's liquidity, we compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 6.12% of total fund expenditures, while total fund balance represents 9.01% of total fund expenditures. General budgetary targets for reserves are 20% of expenditures which compares favorably to GFOA recommended reserves for large counties.

The fund balance of the County's general fund increased by $1,355,875 during the current fiscal year. Key factors for the FY2011 change are as follows:

Cameron County experienced an increase in property tax collections due to increased collections and property valuation increases; judiciary collection of fees from services provided; and intergovernmental revenues. Expenditures increased $1,912,002, a 2.7% increase; the largest increases in general government and law enforcement.

Road and Bridge fund balance of $3,969,972 reflects a decrease of $638,050 from prior year due to increased costs in highways and streets.

The Limited Tax Revenue Bond fund decreased by $18,580,342 due to reclassification of debt financed capital borrowing by Cameron County for business-type activities. These Certificates of Obligations have been reclassified in the business-type activities as outstanding debt of these functions. These business type activities are paying these general obligation debts directly.

The following table presents the amount of revenues from various sources as well as increases and decreases from the prior year.

Governmental Funds – Revenues Classified by Source

Revenues by Source	FY2011	FY2010	Increase Decrease	Percent of Change
Taxes	$ 56,080,939	$ 55,391,712	$ 689,227	1.24%
Licenses	3,297,461	3,497,555	(200,094)	-5.72%
Fines and Forfeitures	5,502,088	5,303,069	199,019	3.75%
Intergovernmental reveues	38,023,659	36,677,004	1,346,655	3.67%
Charges for current services	7,675,546	6,250,306	1,425,240	22.80%
Miscellaneous	9,595,975	10,440,398	(844,423)	-8.09%
Total	$ 120,175,668	$ 117,560,044	$ 2,615,624	2.22%

- Taxes – the increase of $689,227 was primarily due to an increase from the prior year in the certified tax roll and an increase in the collection rate of 94.74% to prior year rate of 94.54%.
- Intergovernmental revenues – the increase of $1,346,655 is substantially due to Disaster Recovery Funds from Hurricane Dolly.

- Charges for current services – The revenues increased by $1,425,240 over the prior year in this category. Court Costs collections increased due to transition of case management system.
- Fines and forfeitures increased $199,019 from prior year collection due to case management system implementation.
- Miscellaneous – Revenues decreased $844,423 due to loss of interest income due to current economic conditions..

The following table presents expenditures by function compared to prior year amounts.

Expenditures by Function – Governmental Funds

Expenditures by Function	FY 2011	FY 2010	Increase (Decrease)	Percent of Change
General government	$ 15,427,634	$ 14,852,104	$ 575,530	3.88%
Law Enforcement and Public safety	63,285,222	61,777,117	1,508,105	2.44 %
Streets and Highways	11,001,272	10,738,925	262,347	2.44%
Health	9,392,310	9,442,103	(49,793)	-0.53%
Public welfare	11,163,782	7,263,550	3,900,232	53.70%
Capital outlays	11,488,915	21,627,042	(10,138,127)	-46.88%
Debt service-principal	6,037,009	6,685,315	(648,306)	-9.70%
Debt service-interest/fiscal fees	3,420,720	3,339,200	81,520	2.44%
Total	$131,216,864	$ 135,725,356	$(4,508,492)	-3.32%

Overall, total expenditures decreased 3.32% but there were some categories that experienced significant change. For example, Capital outlays decreased 46.88% due to capital projects that that were completed in FY2010, the largest being the Carrizalez Rucker Jail Expansion and judicial complex improvements. colonia paving projects and law enforcement equipment grants. Welfare expenditures increased by 53.70% due to projects underway from Disaster Recovery Funding projects from Hurricane Dolly in July 2008.

FINANCIAL ANALYSIS OF PROPRIETARY FUNDS

The following table presents revenues of the different proprietary funds as compared to the previous year.

Revenues by Enterprise	FY 2011	FY 2010	Increase (Decrease)	Percent of Change
Bridge System	$17,691,103	$14,418,612	$3,272,491	22.70%
Park System	6,339,135	4,391,899	1,942,236	44.34%
Non-major Enterprise Funds	38,955	27,864	11,091	39.81 %

While the Bridge System is the biggest generator of revenues there was an overall 8.0% decrease in crossings from FY10. This in large part was due to the increased Mexican security measures to curb border violence as the drug cartels continue their turf war. Increased security measures on the U.S. side to stop the flow of illegal drugs and weapons export; the war in the Middle East and several Orange alerts by the Department of Homeland Security continue to have a negative impact on border crossings. As of the end of September 30, 2011 a total of 5,140,363 vehicles and pedestrians crossed into Mexico through the County's International Toll Bridges as compared to FY10 crossings of 5,606,125. While crossings have decreased revenues have increased due to toll increases. The following table shows where and when the rates have increased. The toll bridge system received $2,577,645 from TxDOT for capital improvements.

Classification	September 30, 2011 Rate	September 30, 2010 Rate	September 30, 2009 Rate
Pedestrian	1.00*	$0.65	$0.60*
Motorcycle	3.00*	2.50	2.25
Passenger	3.00*	2.50	2.25
Commercial Vehicles			
Two Axle	8.50*	7.75	7.75*
Three Axle	12.50*	11.25	11.25*
Four Axle	14.75*	14.75	14.75*
Five Axle	19.50*	18.25	18.25*
Six Axle	22.50*	21.75	21.75*

*increase in toll

The following table presents expenses of the different proprietary funds as compared to the previous year.

Expenses by Enterprise	FY 2011	FY 2010	Increase (Decrease)	Percent of Change
Bridge System	$8,380,019	$7,915,223	$ 464,796	5.87%
Park System	5,170,267	4,645,407	524,860	11.30%
Non-major enterprises	58,120	303,181	(245,061)	-81.00%

The Bridge System continues to reduce costs in all areas and monitor bridge traffic monthly, increases in expenses were attributable to debt obligations. The Park System's increase in expense is due to increases in supplies, utilities and contractual expense. The non-major enterprise funds costs has finished major improvements and incurred only depreciation expense for the year.

GENERAL FUND BUDGETARY HIGHLIGHTS

The budget is prepared in accordance with financial policies approved by the County Budget Officer and the Commissioners Court following a public hearing. The Budget Officer is required by policy to present Commissioners Court with a balanced budget that contains a no-tax increase assumption as a starting point for budget discussions.

The budget is prepared in accordance with accounting principles generally accepted in the United States of America by the County Budget Officer and approved by the Commissioners Court following a public hearing. Appropriated budgets are approved and employed as a management control device during the year. The County maintains strict budgetary controls and sets its appropriations at the line item level for each department. Appropriation transfers may be made between line item or departments only with the approval of the Commissioners Court. Reserves are established as a budget line item and may be transferred to other budget line items with approval of Commissioners Court.

The final FY2011 budget was adopted on September 15, 2010 with the total General Fund expenditures and reserves amounting to $71,780,157 an increase of $2,779,049 over the FY2010 budgeted expenditures and reserves, an increase of 4.03% in law enforcement and public safety due to the increased operation costs of the Carrizalez Rucker Jail Addition .

The original budgeted expenditures were $1,645,078 less than the final amended budget. This increase was incurred in the law enforcement department due to jail overcrowding issues that necessitated housing county inmates at out of county facilities; this was an additional costs of $1,284,598. Revenues exceeded the adopted budget by $1,489,623 due to increase in property tax per assessed valuations and collections from court offenders.

DEBT ADMINISTRATION AND CAPITAL ASSETS

Long-term debt. At September 30, 2011, the County has unlimited tax and limited tax general obligation bonds outstanding in the amount of $83,020,000. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total $78,380,000 and bonds issued under Article 722 of Vernon's Civil Statutes total $3,640,000. The debt limits for the two authorizations are $3,389,046,773 (25% of real property assessed valuation) and $772,577,407 (5% of assessed valuation of all taxable property); therefore, the County has legal debt margins on general obligation debt of $3,333,950,135 and $768,937,407.

The County's bond rating is "A+" from Standard & Poor's, "AA-" from Fitch Ratings and "Aa2" rating from Moody's for general obligation debt.

The following represents the activity of the long-term debt of the County for FY2011:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:				
General obligation bonds	$63,405,000	$ 29,130,000	$ 9,515,000	$83,020,000
Capital leases	4,914,668	1,826,177	2,228,614	4,512,231
Compensated absences	701,594	1,036,720	949,945	788,369
Total	$69,021,262	$ 31,992,897	$12,693,559	$88,320,600
Business-Type Activities:				
Revenue bonds	$ 8,185,000	$ 0	$ 1,025,000	$ 7,160,000
Certificates of Obligation	18,935,657	6,391,900	1,112,760	24,214,797*
Compensated absences	43,596	(7,270)	22,501	13,825
Total	$27,164,253	$ 6,384,630	$ 2,160,261	$31,388,622

**Certificates of Obligation is debt financed capital contribution secured by Cameron County and is payable from business-type function and is included in Governmental Activities outstanding obligation bonds. .*

Other legal obligations include accrued vacation pay. (More detailed information about the County's long-term liabilities is presented in Note 11 to the financial statements.)

Capital assets. The capital assets of the County are those assets (land, buildings, improvements, roads, bridges and machinery & equipment (M&E)), which are used in the performance of the County's functions including infrastructure assets. At September 30, 2011 net capital assets of the governmental activities totaled $230,778,629. Depreciation on capital assets is recognized in the Government-wide financial statements. Annual depreciation for buildings, improvements and M&E totaled $14,978,140.

Major capital asset events during the current fiscal year included the following:

- Construction of expansion of Carrizalez-Rucker Detention Facility was completed
- Cameron County Odyssey software for Judicial processing Phase I and Phase II completed
- Disaster Recovery Capital improvements began
- Capital improvements were initiated for the Toll Bridge System
- County Parks continued on community parks construction

County's Capital Assets

	Cost	Accumulated Depreciation	Net Capital Assets
Governmental Activities:			
Land	$ 3,818,470	$ 0	$ 3,818,470
Buildings and improvements	102,281,654	31,690,074	70,591,580
Equipment, Vehicles, Machinery	62,817,089	47,085,594	15,731,495
Infrastructure	293,161,079	164,003,607	129,157,472
Construction in Progress	11,479,612	0	11,479,612
Total	$473,557,904	$242,779,275	$230,778,629
Business-Type Activities:			
Land	$ 5,896,363	$ 0	$ 5,896,363
Buildings and improvements	29,764,654	12,221,047	17,543,607
Equipment, Vehicles, Machinery	6,235,094	4,939,679	1,295,415
Other structures	27,180,917	23,613,955	3,566,962
Construction in Progress	10,475,415	0	10,475,415
Total	$ 79,552,443	$ 40,774,681	$ 38,777,762

Additional information on the County's capital assets can be found in Note 6 on pages 49-51 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The annual budget is developed to provide efficient, effective and economic uses of the County's resources, as well as, a means to accomplish the highest priority objectives. Through the budget, the County Commissioners set the direction of the County, allocate its resources and establish its priorities.

The Commissioners' Court adopted the County's 2010-2011 budget on September 16, 2010. The budget was adopted based on estimated balances that would be available at the end of the fiscal year 2010 and estimated revenues to be received in the fiscal year 2011. The total available resources for all funds for the fiscal year 2011 are $120,297,970. For the County's General Fund, the 2010-2011 Budget utilizes $72,005,531 of the available funds.

For 2010-2011, the property tax rate is $0.364291 per $100 assessed taxable valuation, an increase over the prior year's tax rate of $0.363191. Tax revenues are budgeted to grow by 3.8% generating an additional $785,441 at the 94.5% property tax collection rate. The increase in county appropriations to be expended during Fiscal Year 2011 was in General Fund for Law Enforcement and Public Safety. Future projections concerning revenue from all sources will continue to be conservative in nature. The Commissioners' Court has targeted fund balance reserves to represent sixteen percent of appropriations; however, actual General Fund fund balance is approximately 6.96%.

REQUEST FOR INFORMATION

The financial report is designed to provide our citizens, taxpayers and investors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report, separate reports of the County's component units or need any additional financial information, contact the County Auditor at 1100 E. Monroe, Brownsville, Texas 78520.

BASIC FINANCIAL STATEMENTS

CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2011

	PRIMARY GOVERNMENT			
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	COMPONENT UNITS
ASSETS				
Cash	$ 38,723,249	$ 8,083,988	$ 46,807,237	$ 1,464,480
Investments	0	0	0	1,011,580
Receivables:				
Accounts or trade(Note 4)	7,320,198	998,220	8,318,418	408,949
Taxes - net of allowances(Note 4)	7,706,344	0	7,706,344	710,785
Due from other governments(Note 4)	9,040,171	0	9,040,171	0
Internal balances	(2,382,200)	2,382,200	0	0
Prepaid expenses	1,005,430	146,616	1,152,046	12,268
Other assets	1,056,119	0	1,056,119	0
Inventory	103,724	1,710	105,434	0
Restricted Assets:				
Construction Fund:				
Cash	0	8,540,972	8,540,972	0
Revenue Bond Debt Service Fund:				
Cash	0	1,346,919	1,346,919	0
Revenue Bond Debt Reserve Fund:				
Cash	0	2,733,895	2,733,895	0
Revenue Bond Repair and Replacement Fund:				
Cash	0	763,669	763,669	0
Capital Assets:				
Buildings	92,956,809	15,086,730	108,043,539	0
Improvements other than buildings	7,777,944	37,832,479	45,610,423	0
Equipment	62,817,089	4,204,330	67,021,419	0
Other structures	1,546,901	6,057,126	7,604,027	0
Accumulated depreciation	(242,779,275)	(40,774,681)	(283,553,956)	0
Land	3,818,470	5,896,363	9,714,833	0
Infrastructure	293,161,079	0	293,161,079	0
Construction work in progress	11,479,612	10,475,415	21,955,027	0
Total capital assets	230,778,629	38,777,762	269,556,391	0
Total Assets	293,351,664	63,775,951	357,127,615	3,608,062
LIABILITIES				
Accounts payable	8,143,759	1,265,439	9,409,198	274,608
Wages and fringe payable	1,303,601	96,110	1,399,711	0
Compensated absences payable	788,459	13,825	802,284	0
Accrued interest payable	0	38,126	38,126	0
Deposits	0	13,067	13,067	0
Due to other governments	1,679,584	462,891	2,142,475	1,307,520
Unearned revenue	0	875,296	875,296	683,182
Notes payable (Note 11)	105,926	0	105,926	0
Other	0	0	0	0
Escrows	25,252	0	25,252	0
Noncurrent liabilities due within one year:				
Reserve	0	81,635	81,635	0
Current bonds payable	2,193,067	1,601,933	3,795,000	0
Current revenue bonds payable	0	819,999	819,999	
Accrued bond interest payable	263,826	126,873	390,699	0
Current Lease payments	2,153,842	82,566	2,236,408	0
Noncurrent liabilities due in more than one year:				
Long-term lease payments(Note 7)	2,193,101	82,566	2,275,667	0
Long-term bonds payable	56,327,506	22,897,494	79,225,000	0
Long-term revenue bonds payable	0	6,340,000	6,340,000	0
Less: Unamortized issue costs	0	(314,809)	(314,809)	0
Less: Unamortized discount	0	(12,313)	(12,313)	
Plus: Unamortized premium	0	42,493	42,493	0
Long-term interest payable	0	0	0	0
OPEB liability	15,644,647	1,336,692	16,981,339	0
Total Liabilities	90,822,570	35,849,883	126,672,453	2,265,310
NET ASSETS				
Invested in capital assets, net of related debt	187,165,505	17,254,534	204,420,039	0
Restricted for:				
Highways and street	717,059	0	717,059	0
Debt service	852,244	4,080,814	4,933,058	0
Capital projects	4,091,722	0	4,091,722	0
Operating reserve and construction	9,193,484	11,454,641	20,648,125	0
Committed-Reported in General Fund	2,000,000	0	2,000,000	0
Unrestricted	(1,490,920)	(4,863,921)	(6,354,841)	1,342,752
Total net assets	$ 202,529,094	$ 27,926,068	$ 230,455,162	$ 1,342,752

The notes to the financial statements are an integral part of this statement

CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

Functions / Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component units
Primary government:								
Government activities:								
General government	$ 27,502,559	$ 14,153,964	$ 149,284	$ 2,872,161	$ (10,327,150)	$ 0	$ (10,327,150)	$ 0
Law Enforcement and Public safety	69,081,195	12,293,072	12,001,684	0	(44,786,439)	0	(44,786,439)	0
Highways and streets	17,104,629	4,864,372	0	2,416,761	(9,823,496)	0	(9,823,496)	0
Health	9,940,575	396,082	6,793,600	0	(2,750,893)	0	(2,750,893)	0
Welfare	11,513,917	529,574	379,107	6,018,137	(4,587,099)	0	(4,587,099)	0
Interest on Long-term debt	3,302,908	0	0	0	(3,302,908)	0	(3,302,908)	0
Total government activities	138,445,783	32,237,064	19,323,675	11,307,059	(75,577,985)	0	(75,577,985)	0
Business-type activities:								
Bridge system	8,380,019	15,113,458	0	2,577,645	0	9,311,084	9,311,084	0
Parks system	5,170,267	6,339,135	0	178,691	0	1,347,559	1,347,559	0
Non-major enterprise	58,120	38,955	0	450,000	0	430,835	430,835	0
Total business-type activities	13,608,406	21,491,548	0	3,206,336	0	11,089,478	11,089,478	0
Total primary government	$ 152,054,189	$ 53,728,612	$ 19,323,675	$ 14,513,395	$ (75,577,985)	$ 11,089,478	$ (64,488,507)	$ 0
Component units:								
Emergency Services District #1	135,219	0	0	0	0	0	0	(135,219)
Cameron-Willacy Counties Community Supervision	10,047,403	3,837,303	3,784,746	0	0	0	0	(2,425,354)
Total component units	$ 10,182,622	$ 3,837,303	$ 3,784,746	$ 0	$ 0	$ 0	$ 0	$ (2,560,573)
General revenues:								
Property taxes, levied for general purposes					$ 50,300,971	$ 0	$ 50,300,971	$ 2,728,563
Property taxes, levied for debt service					5,830,290	0	5,830,290	0
Unrestricted investment earnings					1,989,760	68,008	2,057,768	12,693
Miscellaneous					7,616,101	136,263	7,752,364	0
Gain on Sale of capital assets					370,542	68,600	439,142	0
Transfers					6,666,985	(6,666,985)	0	0
Total general revenue and transfers					72,774,649	(6,394,114)	66,380,535	2,741,256
Changes in net assets					(2,803,336)	4,695,364	1,892,028	180,683
Net assets - beginning					205,332,430	23,230,704	228,563,134	1,403,274
Refunds due to Other Entities					0	0	0	(241,521)
Prio Period Adjustment					(0)	0	(0)	316
Net assets - ending					$ 202,529,094	$ 27,926,068	$ 230,455,162	$ 1,342,752

The notes to the financial statements are an integral part of this statement

CAMERON COUNTY, TEXAS
BALANCE SHEET
Governmental Funds
SEPTEMBER 30, 2011

ASSETS	General	Road & Bridge Fund	Limited Tax Revenue Bonds Fund	2011 Series Certificates of Obligation	Other Governmental Funds	TOTAL
Assets:						
Cash and cash equivalents (Note 3)	$ 2,797,629	$ 1,261,776	$ 2,694,776	$ 16,625,106	$ 11,360,459	$ 34,739,746
Receivables: (Note 4)						
Accounts or trade	3,524,165	2,184,953	142,255	0	1,430,008	7,281,381
Taxes - net of allowances	6,104,787	704,022	806,627	0	90,908	7,706,344
Note receivable	0	0	0	0	0	0
Due from other governments	0	453,278	0	0	8,586,893	9,040,171
Due from other funds (Note 9)	8,379,019	1,651,556	825,659	0	4,013,143	14,869,377
Prepaid expenditures (Note 1D)	510,613	199,368	283,546	0	11,903	1,005,430
Other assets	0	0	0	0	71,592	71,592
Inventory (Note 1D)	97,378	6,346	0	0	0	103,724
TOTAL ASSETS	$ 21,413,591	$ 6,461,299	$ 4,752,863	$ 16,625,106	$ 25,564,906	$ 74,817,765
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$ 4,580,020	618,710	$ 7,914	$ 359,138	$ 1,812,038	$ 7,377,820
Wages and fringe payable	991,976	114,314	0	0	194,740	1,301,030
Compensated absences payable	698,966	42,997	0	0	46,460	788,423
Due to other governments	64,648	0	0	0	1,614,973	1,679,621
Due to other funds(Note 9)	2,721,046	1,057,057	277,952	1,996,556	11,199,649	17,252,260
Deferred revenue	5,690,736	658,249	754,847	0	85,857	7,189,689
Escrows	8,444	0	0	0	0	8,444
Notes payable	105,926	0	0	0	0	105,926
Total Liabilities	14,861,762	2,491,327	1,040,713	2,355,694	14,953,717	35,703,213
Fund Balances:						
Nonspendable:						
Inventory	97,378	0	0	0	0	97,378
Restricted for:						
Debt service	0	0	3,712,150	0	563,669	4,275,819
Special revenue	0	3,969,972	0	0	9,193,484	13,163,456
Capital projects	0	0	0	14,269,412	854,036	15,123,448
Committed to:						
Pending litigation	500,000	0	0	0	0	500,000
Indigent Defense	1,500,000	0	0	0	0	1,500,000
Unassigned	4,454,451	0	0	0	0	4,454,451
Total Fund Balance	6,551,829	3,969,972	3,712,150	14,269,412	10,611,189	39,114,552
TOTAL LIABILITIES AND FUND BALANCES	$ 21,413,591	$ 6,461,299	$ 4,752,863	$ 16,625,106	$ 25,564,906	

Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.(Note 6)	230,778,629
Internal service funds are used by management to charge costs . The assets and liabities of the internal service fund are included in governmental activities in the statement of net assets.	3,237,686
Some of the County's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.	7,189,689
Long-term liabilities, including bonds payable, are not due and payable in the current period and therfore are not reported in the funds.(Note 2A)	(77,791,462)
Net assets of governmental activities	202,529,094

The notes to the financial statements are an integral part of this statement

CAMERON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

	General	Road & Bridge Fund	Limited Tax Bonds Fund	2011 Series Certificates of Obligation	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	$ 45,156,027	$ 5,100,661	$ 5,383,695	$ 0	$ 440,556	$ 56,080,939
Licenses and permits	660,635	2,636,826	0	0	0	3,297,461
Intergovernmental	5,055,218	2,227,546	0	0	30,740,895	38,023,659
Charges for services	6,995,622	0	0	0	679,924	7,675,546
Fines and forfeitures	5,477,481	0	0	0	24,607	5,502,088
Miscellaneous	3,613,637	1,185,569	1,803,132	25,940	2,967,697	9,595,975
TOTAL REVENUES	66,958,620	11,150,602	7,186,827	25,940	34,853,679	120,175,668
EXPENDITURES						
Current:						
General government	14,889,261	0	0	0	538,373	15,427,634
Law enforcement and public safety	50,089,915	0	0	0	13,195,307	63,285,222
Highways and streets	0	10,658,331	0	0	342,941	11,001,272
Health	2,391,961	0	0	0	7,000,349	9,392,310
Welfare	4,815,865	0	0	0	6,347,917	11,163,782
Capital outlay	602,394	810,438	0	2,956,528	7,119,555	11,488,915
Debt Service:						
Bond issuance cost	0	0	121,665	253,488	0	375,153
Principal retirement	0	939,623	4,902,386	0	195,000	6,037,009
Interest and fiscal charges	0	79,308	2,757,256	0	209,003	3,045,567
TOTAL EXPENDITURES	72,789,396	12,487,700	7,781,307	3,210,016	34,948,445	131,216,864
Excess (deficiency) of Revenues Over (Under) Expenditures	(5,830,776)	(1,337,098)	(594,480)	(3,184,076)	(94,766)	(11,041,196)
OTHER FINANCING SOURCES (USES)						
Gain on Sale of capital assets	98,629	91,200	0	0	180,713	370,542
Bond Issuance	0	0	0	17,178,100	0	17,178,100
Discount on bonds issued	0	0	(35,473)	(112,356)	0	(147,829)
Premium on bonds issued	0	0	398,122	387,744	0	785,866
Refunding Bonds Issued	0	0	5,560,000	0	0	5,560,000
Payed to refunded Bond Escrow Agent	0	0	(5,800,984)	0	0	(5,800,984)
Financing Proceeds	0	0	0	0	0	0
Capital lease financing	789,841	607,848	0	0	428,332	1,826,021
Transfers in	6,747,596	0	0	0	504,989	7,252,585
Transfers (out)	(449,415)	0		0	(136,185)	(585,600)
TOTAL OTHER FINANCING SOURCES (USES)	7,186,651	699,048	121,665	17,453,488	977,849	26,438,701
Net change in fund balances	1,355,875	(638,050)	(472,815)	14,269,412	883,083	15,397,505
Fund Balances - October 1, 2010	5,195,954	4,608,022	22,292,492	0	9,728,106	41,824,574
Prior Period Adjustment			(18,107,527)		0	(18,107,527)
FUND BALANCES - SEPTEMBER 30, 2011	$ 6,551,829	$ 3,969,972	$ 3,712,150	$ 14,269,412	$ 10,611,189	$ 39,114,552

The notes to the financial statements are an intregal part of this statement.

CAMERON COUNTY, TEXAS
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Fiscal Year Ended September 30, 2011

Amounts reported for governmental activities in the statement of activities (page 31) are different because:

Net change in fund balances - total governmental funds (page 33)	$ 15,397,505
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. (Note 2A)	(827,613)
Some of the County's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.	50,322
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. (Note 2A)	(13,316,822)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (Note 2A)	(3,369,899)
Internal service fund is used by management to charge the costs of health benefits to individual funds. The net revenue (loss) of certain activities of the internal service fund is reported with governmental activities.	(736,829)
Change in net assets of governmental activities (page 31)	$ (2,803,336)

The notes to the financial statements are an integral part of this statement

CAMERON COUNTY, TEXAS
STATEMENT OF NET ASSETS
Proprietary Funds
SEPTEMBER 30, 2011

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities
ASSETS	**Toll Bridge System**	**Park System**	**Nonmajor Enterprise Funds**	**Total**	**Internal Service Fund**
Current Assets:					
Cash	$ 4,553,785	$ 3,366,549	$ 163,654	$ 8,083,988	$ 3,983,503
Construction Fund Cash	7,615,917	925,055	0	8,540,972	0
Revenue Bond Debt Service Fund Cash	1,346,919	0	0	1,346,919	0
Revenue Bond Debt Reserve Fund Cash	2,398,895	335,000	0	2,733,895	0
Revenue Bond Operating Reserve Fund Cash	0	763,669	0	763,669	0
Total Cash	15,915,516	5,390,273	163,654	21,469,443	3,983,503
Accounts receivable - trade(Note 4)	928,338	69,882	0	998,220	38,817
Inventory	0	1,710	0	1,710	0
Due from other funds	4,085,761	1,905,300	100,000	6,091,061	683
Due from other governments	0	0	0	0	0
Prepaid expenses and other assets	82,226	60,506	3,884	146,616	0
Total Current Assets	21,011,841	7,427,671	267,538	28,707,050	4,023,003
Capital Assets:(Note 6)					
Buildings	3,524,688	10,439,724	1,122,318	15,086,730	0
Improvements other than buildings	21,916,139	5,816,761	10,099,579	37,832,479	0
Equipment	1,362,880	2,827,416	14,034	4,204,330	0
Other structures	2,030,764	4,026,362	0	6,057,126	0
Accumulated depreciation	(18,659,606)	(12,903,660)	(9,211,415)	(40,774,681)	0
Net capital assets	10,174,865	10,206,603	2,024,516	22,405,984	0
Construction in progress	9,090,711	1,384,704	0	10,475,415	0
Land	4,038,791	1,549,572	308,000	5,896,363	0
Total Capital Assets	23,304,367	13,140,879	2,332,516	38,777,762	0
TOTAL ASSETS	44,316,208	20,568,550	2,600,054	67,484,812	4,023,003
LIABILITIES					
Current Liabilities					
(Payable from Current Assets):					
Accounts payable	918,769	192,260	709	1,111,738	0
Capital Lease Payable-Current	0	82,566	0	82,566	765,939
Wages and fringe payable	60,263	35,847	0	96,110	0
Accrued compensated absences	0	13,825	0	13,825	2,571
Accrued interest payable	0	38,126	0	38,126	36
Due to other funds	3,519,825	189,036	0	3,708,861	0
Due to other governments	462,891	0	0	462,891	(37)
Deferred revenue	149,847	725,449	0	875,296	0
Retainage payble	153,701	0	0	153,701	0
Total Current Liabilities	5,265,296	1,277,109	709	6,543,114	768,509
Long-Term Liabilities:					
Due within one year:					
Leasehold deposits	13,067	0	0	13,067	0
Reserve	75,688	5,947	0	81,635	16,808
Current maturities of CO's	1,266,933	335,000	0	1,601,933	0
Current maturities of revenue bonds	819,999	0	0	819,999	0
Accrued bond interest payable	126,873	0	0	126,873	0
Current maturities of notes payable	0	0	0	0	0
	2,302,560	340,947	0	2,643,507	16,808
Total Long-Term Liabilities due within one year	7,567,856	1,618,056	709	9,186,621	785,317
Due in more than one year:					
Certificates of Obligation	13,864,894	9,032,600	0	22,897,494	0
Revenue bonds, net of current portion	6,340,000	0	0	6,340,000	0
Less: Unamortized issue costs	(105,411)	(209,398)	0	(314,809)	0
Less: Unamortized discount	0	(12,313)	0	(12,313)	0
Plus: Unamortized premium	0	42,493	0	42,493	0
Long term interest payable	0	0	0	0	0
Capital Lease Payable	0	82,566	0	82,566	0
Unfunded Acturarial Accrued Liability	879,032	457,660	0	1,336,692	0
Total Long-Term Liabilities due in more than one year:	20,978,515	9,393,608	0	30,372,123	0
TOTAL LIABILITIES	28,546,371	11,011,664	709	39,558,744	785,317
NET ASSET					
Invested in capital assets, net of related debt	8,518,994	6,403,023	2,332,517	17,254,534	0
Restricted for Revenue Bond Debt Service	1,346,919	335,000	0	1,681,919	0
Restricted for Revenue Bond Debt Reserve	2,398,895	0	0	2,398,895	0
Restricted for Revenue Bond Operating Reserve	250,000	763,669	0	1,013,669	0
Restricted for Construction	7,615,917	2,825,055	0	10,440,972	0
Restricted for Donations	0	0	0	0	0
Unrestricted	(4,360,888)	(769,861)	266,828	(4,863,921)	3,237,686
TOTAL NET ASSETS	$ 15,769,837	$ 9,556,886	$ 2,599,345	$ 27,926,068	$ 3,237,686

The notes to the financial statements are an integral part of this statement

CAMERON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For The Fiscal Year Ended September 30, 2011

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities
	TOLL BRIDGE SYSTEM	PARK SYSTEM	Nonmajor Enterprise Funds	TOTAL	Internal Service Fund
OPERATING REVENUES					
Charges for services	$ 14,604,292	$1,848,140	$ 25,755	$16,478,187	$ 8,369,044
Rental income	509,166	4,404,584	13,200	4,926,950	0
Other	0	86,411	0	86,411	0
TOTAL OPERATING REVENUES	15,113,458	6,339,135	38,955	21,491,548	8,369,044
OPERATING EXPENSES					
Salary, wages and fringe benefits	3,089,066	1,834,906	6,541	4,930,513	124,246
Employee Benefits	190,214	79,249	0	269,463	0
Supplies	137,243	224,968	123	362,334	1,854
Repairs and maintenance	44,828	130,028	0	174,856	0
Professional services	24,729	6,400	0	31,129	24,000
Insurance	133,102	115,045	(6,956)	241,191	0
Travel	19,935	2,688	0	22,623	0
Advertising	992	9,158	0	10,150	0
Taxes	0	5,840	0	5,840	0
Medical claims	0	0	0	0	7,500,766
Utilities	139,052	1,014,745	13,035	1,166,832	0
Depreciation and amortization	995,434	898,632	41,057	1,935,123	0
Miscellaneous	49,023	73,041	0	122,064	0
Equipment and land rental	0	11,156	0	11,156	312
Administration fees	0	0	0	0	1,464,581
Contractual services	25,294	234,503	4,320	264,117	0
TOTAL OPERATING EXPENSES	4,848,912	4,640,359	58,120	9,547,391	9,115,759
OPERATING INCOME (LOSS)	10,264,546	1,698,776	(19,165)	11,944,157	(746,715)
NON-OPERATING REVENUES (EXPENSES)					
Interest income	56,337	11,084	587	68,008	9,886
Interest expense and fiscal agent fees	(1,609,044)	(322,613)	0	(1,931,657)	0
Bond issuance costs	0	(14,600)	0	(14,600)	0
Insurance Proceeds	0	136,263	0	136,263	0
Gain on sale of capital assets	0	68,600	0	68,600	0
Transfers to I&S Fund	0	0	0	0	0
Grant & Program Expenses	0	(192,695)	0	(192,695)	0
Grant & Program Revenue	0	178,691	0	178,691	0
Aid to / from other governments	(1,922,063)	0	0	(1,922,063)	0
TOTAL NON-OPERATING REVENUES (EXPENSES)	(3,474,770)	(135,270)	587	(3,609,453)	9,886
Income (Loss) before Capital Contributions and transfers	6,789,776	1,563,506	(18,578)	8,334,704	(736,829)
Certificate of Obligations issued	0	0	0	0	0
Grant & Program Revenue	2,577,645	0	450,000	3,027,645	0
Transfers (out)	(6,097,063)	(650,531)	0	(6,747,594)	0
Transfers in	0	80,609	0	80,609	0
CHANGE IN NET ASSETS	3,270,358	993,584	431,422	4,695,364	(736,829)
Total Net Assets - Beginning of year	12,499,479	8,563,302	2,167,923	23,230,704	3,974,515
Prior period adjustment	0	0	0	0	0
Total Net Assets - End of year	$ 15,769,837	$9,556,886	$2,599,345	$27,926,068	$ 3,237,686

The notes to the financial statements are an integral part of this statement

CAMERON COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For The Fiscal Year Ended September 30, 2011

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	TOLL BRIDGE SYSTEM	PARK SYSTEM	Nonmajor Enterprise Funds	TOTAL	
Cash Flows From Operating Activities:					
Cash received from customers	$ 15,066,499	$ 6,367,891	$ -	$ 21,434,390	$ 8,353,760
Cash received from other operating activities	509,166	0	38,955	548,121	0
Cash payments for goods and services	526,991	(1,866,659)	(10,523)	(1,350,191)	(8,690,360)
Cash payments to employees	(2,923,550)	(1,846,325)	(6,540)	(4,776,415)	(124,133)
Cash Provided (Used) by Operating Activities	13,179,106	2,654,907	21,892	15,855,905	(460,733)
Cash Flows From Non-Capital Financing Activities:					
Aid (to) from other governments	0	118,260	0	118,260	0
Insurance Proceeds	0	136,263	0	136,263	0
Transfers in	0	80,609	0	80,609	0
Transfers (out)	(6,097,063)	(753,850)	0	(6,850,913)	0
Cash Provided (Used) for Non-Capital Financing Activities	(6,097,063)	(418,718)	0	(6,515,781)	0
Cash Flows From Capital and Related Financing Activities:					
Payments for capital acquisitions,net	(4,857,382)	(403,937)	(207,223)	(5,468,542)	0
Financing for additions and Improvements	4,648,001	0	0	4,648,001	0
Intergovernment agreement	(1,922,063)	0	(35,911)	(1,957,974)	0
Capital contributions-grants	0	0	248,910	248,910	0
Lease Payments	0	(46,919)	0	(46,919)	0
Principal payments	(1,325,949)	(240,000)	0	(1,565,949)	0
Proceeds from sale of capital assets	0	68,600	0	68,600	0
Interest paid and fiscal agent fees	(1,699,970)	(11,781)	0	(1,711,751)	0
Cash (Used) for Capital and Related Financing Activities	(5,157,363)	(634,037)	5,776	(5,785,624)	0
Cash Flows From Investing Activities:					
Receipts of interest	56,337	11,084	587	68,008	9,886
Cash Provided by Investing Activities	56,337	11,084	587	68,008	9,886
Increase (decrease) in cash and cash equivalents	1,981,017	1,613,236	28,255	3,622,508	(450,847)
Cash and cash equivalents, October 1, 2010	13,934,499	3,777,037	135,399	17,846,935	4,434,350
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2011	$ 15,915,516	$ 5,390,273	$ 163,654	$ 21,469,443	3,983,503
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (Loss)	$ 12,842,191	$ 1,698,776	$ (19,165)	$ 14,521,802	(746,715)
Adjustments to Reconcile Operating Income (Loss) to Cash Provided (Used) by Operating Activities:					
Depreciation	995,434	898,632	41,057	1,935,123	0
Decrease (increase) in Post employment benefits expense	0	79,250	0	79,250	0
Decrease (increase) in accounts receivable	(925,338)	7,792	0	(917,546)	(15,284)
Decrease (increase) in prepaids and other assets	6,677	627	0	7,304	0
Decrease (increase) in inventory	0	(179)	0	(179)	0
Decrease (increase) in Due from other Funds	(1,669,871)	0	0	(1,669,871)	0
Decrease (increase) in Due from other governments	92,200	0	0	92,200	0
Increase (Decrease) in accounts payable	892,037	(39,536)	0	852,501	311,747
Increase (Decrease) in wages and fringe payable	9,554	4,481	0	14,035	683
Increase (Decrease) in compensated absences payable	155,962	(15,899)	0	140,063	(800)
Increase (Decrease) in enhancement reserve	0	(60,010)	0	(60,010)	0
Increase (Decrease) in accrued interest payable	(90,926)	0	0	(90,926)	0
Increase (Decrease) in deposit payable	0	80,973	0	80,973	0
Increase (Decrease) in retainage payable	0	0	0	0	0
Increase (Decrease) in due to other funds	490,292	0	0	490,292	0
Increase (Decrease) in due to other governments	375,335	0	0	375,335	(10,364)
Increase (Decrease) in deferred revenue	5,559	0	0	5,559	0
CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$ 13,179,106	$ 2,654,907	$ 21,892	$ 15,855,905	$ (460,733)

The notes to the financial statements are an integral part of this statement

CAMERON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

ASSETS		
Cash and cash equivalents	$	18,717,489
Investments		9,785,846
TOTAL ASSETS		28,503,335
LIABILITIES		
Accounts payable	$	2,593,613
Deposits		20,287
Due to other governments		8,466,592
Fees payable		1,484,267
Judgments		15,339,494
TOTAL LIABILITIES		27,904,253
NET ASSETS		
Unreserved		599,082
TOTAL ASSETS		599,082
TOTAL NET ASSETS & LIABILITIES	$	28,503,335

CAMERON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

ADDITIONS		
Contributions:		
Excess tax proceeds	$	21,374
Sale of commissary goods		1,106,615
Private donations		0
Total Contributions		1,127,989
Investment earnings:		
Interest		3,400
Net increase in fair value of investments		0
Total Investment earnings		3,400
Less invesment expense		0
Net Invesment earnings		3,400
Totlal additions		1,131,389
DEDUCTIONS:		
Benefits		0
Capital expenditures - tax offices		80,270
Administrative expenses		935,423
Educational outreach		0
Total deductions		1,015,693
Change in net assets		115,696
Net assets - befinning		483,386
Net assets - ending	$	599,082

The notes to the financial statements are an integral part of this statement

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the County reflected in the accompanying financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB) in *Governmental Accounting and Financial Reporting Standards*. The financial report has been prepared in accordance with GASB Statement No. 34, *"Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments"*, issued in June 1999 and implemented by the County in FY2003. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

A. REPORTING ENTITY

Cameron County (the County) is a public corporation and a political subdivision of the State of Texas. A Commissioners' Court, composed of four (4) elected County Commissioners and one elected County Judge, governs the County. The County provides a vast number of services, including public safety, administration of justice, health and human services, culture and recreation, public improvements and general administration.

As required by GAAP, the financial statements of the reporting entity include those of the County (the primary government) and its component units in conformity with GASB Statement 14 "The Financial Reporting Entity", which supersedes all previous pronouncements issued by GASB and the National Council of Governmental Accounting (NCGA) for defining the reporting entity.

In accordance with GASB Statement 39, a financial reporting entity consists of the primary government and its component units. Component units are legally separate organizations for which the elected officials of the County are financially accountable, or the relationship to the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. Blended component units, although legally separate entities are, in substance, part of the County's operations, and data from these units are combined with data of the County. On the other hand, each discretely presented component unit is reported in a separate column in the combined statements to emphasize it is legally separate from the primary government.

Discretely Presented Component Units. The component unit columns in the combined financial statements include the financial data of the County's component units.

The Cameron-Willacy Counties Community Supervision and Corrections Department receives office space and equipment from the County pursuant to Texas Code of Criminal Procedure, Article 42.12 Section (10). Operations of the District are funded entirely by the State of Texas, except as noted above. Budgets and expenditures are approved by the appropriate State agency, and the District Director is appointed by the State District Judges of the area in accordance with State statute. The County is mandated to provide operating space and therefore, approves their capital budget. Complete financial statements may be obtained from:

Chief Financial Officer
Cameron-Willacy Counties Community Supervision
and Corrections Department
P.O. Box 3846
Brownsville, Texas 78523

Cameron County Emergency Services District # 1 is a separate political subdivision organized under Article III, Section 48-e, of the Texas Constitution, as proposed by S.J.R. No. 27, Act to the 70th Legislature, Regular Session, 1987, and adopted by the voters to supply the rural areas with fire and ambulance services. Although the Emergency Services District is a legally separate entity, it is included as a discretely presented component unit of the government of Cameron County, Texas, because the Commissioners' Court appoints all members to the District's Board and can influence operations significantly by the appointment of members or removal of members that do not govern the Board's activities consistent with Commissioners' Court policy.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. REPORTING ENTITY (continued)

Funding for the Cameron County Emergency Services District # 1's activities is generated through its ability to tax property owners within the District's unincorporated areas, and all debt incurred by the District is the responsibility of the District. Complete financial statements may be obtained from:

Cameron County Emergency Services District #1
c/o Cameron County Program Development and Management
1100 E. Monroe Street
Brownsville, Texas 78520

Condensed Financial Statements. The following are condensed financial statements of each discretely presented component unit disclosed above. The fiscal year end for each of the discretely presented component units is as follows: Cameron County Emergency Services District #1, September 30, 2011 Cameron-Willacy Counties Community Supervision and Corrections Department, August 31, 2011.

Condensed Balance Sheet	Emergency Services District #1	Cameron-Willacy Counties Community Supervision and Corrections Department	Total Component Units
ASSETS			
Current Assets	$ 1,910,974	$ 1,697,088	$ 3,608,062
Total Assets	1,910,974	1,697,088	3,608,062
LIABILITIES			
Current Liabilities/Deferred Revenue	1,910,974	354,336	2,265,310
Total Liabilities	1,910,974	354,336	2,265,310
NET ASSETS			
Unrestricted	-	1,342,752	1,342,752
Total Net Assets	-	1,342,752	1,342,752
Total Liabilities and Net Assets	$ 1,910,974	$ 1,697,088	$ 3,608,062
Condensed Statement of Revenues, Expenditures			
REVENUES			
Property Tax	$ 2,728,563	$ -	$ 2,728,563
State Aid		3,784,746	3,784,746
Charges for Services		3,837,303	3,837,303
Investment Earnings	6,567	6,126	12,693
Total Revenues	2,735,130	7,628,175	10,363,305
EXPENDITURES			
Charges for Services	2,493,609	7,689,013	10,182,622
Excess of Revenues over Expenditures	241,521	(60,838)	180,683
Transfers Out	(241,521)	-	(241,521)
Total net assets - beginning	-	1,403,274	1,403,274
Prior Period Adjustment	-	316	316
Total Net Assets - Ending	$ -	$ 1,342,752	$ 1,342,752

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Government-wide and fund financial statements

The **government-wide financial statements** include the statement of net assets and the statement of activities. Government-wide statements report, except for County fiduciary activity, information on all of the activities of the County and its component units. The effect of interfund transfers has been removed from the government-wide statements but continues to be reflected on the fund statements. Governmental activities are supported mainly by taxes, licenses and permits, charges from services, fines and forfeitures and intergovernmental revenues. The primary government is reported separately from the component units within the government-wide statements. The statement of activities reflects the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1)charges for customers or applicants who purchase , use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate **fund financial statements** are provided for governmental funds, proprietary fund and fiduciary funds even though the latter are excluded from the government-wide financial statements. The General Fund, Road & Bridge Fund, Limited Tax Revenue Bonds Fund and the 2011 Series Certificates of Obligation meet the criteria as **major governmental funds.** Each major fund is reported in separate columns in the fund financial statements. Non-major funds include other Special Revenue, Capital Project and Debt Service Funds. The combined amounts for these funds are reflected in a single column in the fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. Detailed statements for nonmajor funds are presented within Combining and Individual Fund Statements and Schedules.

B. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The **government-wide financial statements** are reported using the economic resources measurement focus and the accrual basis of accounting. This measurement focus is also used for the proprietary and fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Revenue from forfeitures and fines are recognized when they have been assessed, adjudicated and earned. Major revenue types, which have been accrued, are district clerk and county clerk fees, justice of the peace fees, intergovernmental revenue and charges for services. Grants and similar items are recognized as revenue when all applicable eligibility imposed by the provider are met.

Revenues are classified as *program revenues* and *general revenues.* Program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions. General revenues include all taxes and grants not restricted to specific programs and investment earnings.

Governmental fund level financial statements are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as deferred revenue. Property taxes which were levied prior to September 30, 2011, and became due October 1, 2011 have been assessed to finance the budget of the fiscal year beginning October 1, 2011 and , accordingly, have been reflected as deferred revenue and taxes receivable in the fund financial statements at September 30, 2011.

Expenditures generally are recorded when a fund liability is incurred; however, debt service expenditures, as well as expenditures related to compensated absences and claims and judgements, are recorded only when the liability has matured and payment is due.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government reports the following major governmental funds:

The General Fund is the general operating fund of the County and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, charges for services, intergovernmental revenues and investment of idle funds. Primary expenditures are for general administration, public safety, health, welfare and capital acquisition.

The Road & Bridge Fund is used to account for the revenues restricted for the funding of road repairs and improvements and all related expenditures related to the County roads.

Limited Tax Revenue Bonds Fund is used to account for the taxes levied and interest earned thereon for the payment of principal and interest on general obligation bonds and Certificates of Obligation issues of the County.

Other fund types include proprietary and fiduciary funds which are considered as nonmajor funds. Nonmajor funds include Special revenue funds (other than Road & Bridge), capital project funds (other than Capital Projects and Jail Improvements) and debt service funds (other than the Limited Tax).

Proprietary fund level financial statements are used to account for activities, which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position and cash flows. The County's Proprietary funds include the Bridge System, the Park System and the Airport System. The Proprietary funds are accounted for using the accrual basis of accounting as follows:

1. Revenues are recognized when earned and expenses are recognized when the liabilities are incurred.
2. Current-year contributions, administrative expenses and benefit payments, which are not received or paid until the subsequent year, are accrued.

Proprietary funds distinguish operating revenues and expenses from non-operating. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

Fiduciary fund level financial statements include fiduciary funds which are classified into private purpose trust and agency funds. The County has only agency funds which are used to account for assets held by the County as an agent for individuals, private organizations, other governments and other funds. Agency funds do not involve a formal trust agreement. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. These agency funds serve custodial purposes for the District and County Clerks, Tax Office and Law Enforcement Judicial Offices. Fiduciary funds in custody for county government purposes are accrued for recognition in financial reports.

Private sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements(as it applies to the enterprise funds within these statements) to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private sector guidance for their business type activities subject to this same limitation. The County has elected not to follow subsequent private sector guidance.

Internal Service Fund financial statements include the administration of the health and life benefits program provided to active and retired employees and their dependents. Premiums are paid into this fund from all county programs; contributions are used to pay claims, administrative costs and claims reserves.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, liabilities and net assets or equity

1. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments. State statutes and the County's official Investment Policy authorize the County to invest in obligations of the U. S. Treasury, commercial paper, repurchase agreements, Bankers' acceptances, money market mutual funds and direct obligations of the State of Texas.

The County records investments at fair market value in accordance with provisions of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools.* All investment income is recognized as revenue in the appropriate fund's statements of activity and or statement of revenues, expenditures and changes in fund balance.

2. Receivables and payables

Accounts Receivable

Property taxes are levied based on taxable value at January 1 prior to September 30 and become due October 1 and past due after January 31. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Property tax receivables for prior year's levy are shown net of an allowance for uncollectible.

Accounts receivables from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met.

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as deferred revenue in the fund statements. Receivables are shown net of an allowance for uncollectibles.
Lending or borrowing between funds is reflected as "due to or from" (current portion) or "advances to/from other funds" (non-current). Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable financial resources. Interfund activity reflected in "due to or from"is eliminated on the government-wide statements.

3. Inventories and prepaid items

Inventory is valued at average cost. Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. In the General Fund, the cost is recorded as expenditure at the time the inventory items are used. In the Special Revenue Funds, inventory items expected to be used within a short period of time, are recorded as expenditures at the time of purchase; other inventory items are expensed when used. Reported inventories are offset by a reservation of fund balance which indicates they do not represent "available spendable resources."

4. Capital Assets – Primary Government

Capital assets, which include land, buildings and improvements, equipment and infrastructure assets (e.g., roads and bridges) are reported in the government-wide financial statements. Capital assets such as equipment are defined as assets with a cost of $5,000 or more. Infrastructure assets include County-owned roads and bridges. Capital assets are

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. Capital Assets – Primary Government (continued)

recorded at historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.
The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Capital assets are depreciated using the straight line method over the following estimated useful lives:

ASSETS	Years
Building	40
Furniture and fixtures	5
General equipment	5
Trucks	6
Cars	6
Computer hardware	5
Infrastructure	30

5. Compensated Absences – A liability for unused vacation and compensatory time for all full time employees is calculated and reported in the government-wide statements. For financial reporting, the following criteria must be met to be considered as compensated absences;

a. leave or compensation is attributable to services already rendered
b. leave or compensation is not contingent on a specific event (such as illness)

Per GASB Interpretation No. 6, liabilities for compensated absences are recognized in the fund statements to the extent the liabilities have matured (i.e. are due for payment). Compensated absences are accrued in the government-wide statements.

Primary Government – The County's permanent, full-time employees accrue 3.09 hours of vacation per pay period (biweekly) from date of employment to five years of service, 4.62 hours per pay period from 5 years to 15 years of service and 6.16 hours per pay period in excess of 15 years of continuous employment. The maximum accrual is two, three or four weeks of vacation for the respective accrual categories specified. Upon termination from County employment, an employee shall be entitled to payment for total accrued but unused hours of vacation.
The County's permanent, full-time employees accrue sick leave at the rate of 3.09 hours per pay period. Sick leave is paid to current employees if the employees are absent from work due to illness, injury or other situations requiring medical attention. An employee who leaves the employment of the County for any reason shall receive no compensation for accrued sick leave.
Amounts of accrued vacation leave are accrued in the government-wide financial statements.

6. Subsequent Events

Management has evaluated subsequent events through March 30, 2012, which is the date the financial statements were available to be issued.

7. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities or proprietary fund type statement of net assets. On new bond issues, bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance cost are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

7. Long-term Obligations (continued)

reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

8. Unemployment and Workers' Compensation Benefits

The County is a reimbursing employer for unemployment compensation benefits. Reimbursements are made on the basis of regular billings received from the Texas Employment Commission. The County also processes workers' compensation payments through a third-party administrator as the claims become due. These obligations are budgeted and paid from current resources (see Note 12).

9. Fund Equity

GASB Statement 54 – *Fund Balance Reporting and Governmental Fund Type Definitions* was implemented by Cameron County as of fiscal year end 9/30/11. This statement sets a hierarchy that intends to determine to what extent a government is bound to observe spending constraints governing how it spends fund balance. The fund balances of governmental funds are defined as follows:

Non-spendable: these are funds that cannot be spent either because they are not in spendable form, such as inventory or prepaid items or because they must be maintained intact. General fund has inventory costs classified as *non-spendable.*
Restricted – these are funds that can be spent only for specific purposes and are subject to externally enforceable legal restrictions. Typically these restrictions are imposed by parties outside of the local government such as creditors through bond covenants, grantors and other governments through laws and regulations. All grants received by county government are classified as Special Revenue Funds with restricted usage. Capital Projects funded through debt issuance are classified as Restricted through bond covenants.
Committed – these are funds that can only be spent through formal action of the governing body. Cameron County's General Fund has committed funds of $500,000 for any pending litigation that may arise during the year and $1,500,000 for indigent defense costs in the event unanticipated costs are incurred. Usage of these funds requires approval by the governing body.
Assigned – these funds are intended to be used for specific purposes as established by governing body.
Unassigned – these funds represent all other residual fund balance amounts in the general fund.

	General Fund	Road & Bridge	Limited Tax Revenue Bond Fund	2011 Series Certificates of Obligation	Other Governmental Funds	Total
Fund Balances						
Non-spendable						
Inventory	97,378					97,378
Committed						
Pending Litigation	500,000					500,000
Indigent Defense	1,500,000					1,500,000
Restricted						
Special Revenue		3,969,972			9,193,484	13,163,456
Capital Projects				14,269,412	854,036	15,123,448
Debt Service			3,712,150		563,669	4,275,819
Unassigned						
Fund Balance	4,454,451					
	6,551,829	3,969,972	3,712,150	14,269,412	10,611,189	39,114,552

2. RECONCILIATION OF GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets

The governmental fund balance sheet includes a reconciliation between fund balance for total governmental funds and net assets as reported in the government-wide statement of net assets. One element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds." The details of this $77,791,462 difference are as follows:

Bonds payable	$56,327,506
Accrued interest payable	263,826
Unfunded Actuarial Accrued Liability	15,644,647
Leases payable	4,512,075
Receivable (Enterprise Fund)	369,994
Lease payable(Enterprise Fund)	(165,131)
Deferred charge for Refunding	841,254
Deferred charge on Premium	(1,457,836)
Deferred charge for issuance costs	1,455,127
Net adjustment to reduce fund balance – total government Funds to arrive at net assets – governmental activities	$77,791,462

Explanation of certain differences between the governmental fund statement of revenues, expenditures and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation indicates that "governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of capital assets is allocated over their estimate useful lives and reported as depreciation expense" on capital outlays for County owned assets only. Some capital outlays are for roads not owned by the County. The details of this $(827,613) difference are as follows:

Capital outlay (excluding outlays for non-County roads)	$14,150,527
Depreciation expense	(14,978,140)
Net adjustment to increase net changes in fund balance total governmental funds to arrive at changes in net assets- of governmental activities	$(827,613)

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. The details of this difference is as follows:

New Debt	22,738,100
Bond Premium on Issuance & Refunding	826,719
Capital leases financing	1,826,021
Enterprise New Debt Obligation	
Principal repayments:	
Bonded debt	(3,880,000)
Transfer to Escrow	(6,037,009)
Capital leases	(2,157,009)
Net adjustment to decrease net changes in fund balances-total governmental Funds to arrive at changes in net assets of governmental activities	$ 13,316,822

2. RECONCILIATION OF GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS

B. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets

Another element of the reconciliation states that "Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds." The detail of these $3,369,899 differences is as follows:

Unfunded Actuarial Accrued Liability 10/1/10	$12,274,748
Net OPEB End of Year	15,644,647
Net adjustment to increase net change in fund balances-total governmental Funds to arrive at changes in net assets of governmental activities	($ 3,369,899)

3. DEPOSITS AND INVESTMENTS

A. DEPOSITS, INCLUDING CERTIFICATES OF DEPOSIT

The County considers account balances in demand deposit accounts and certificates of deposit with a maturity of less than three months to be cash. It is the County's policy for cash to be 105% secured by collateral valued at market or par, whichever is lower, less the amount insured by the Federal Deposit Insurance Corporation (FDIC). At September 30, 2011, the carrying amount of the County's interest-bearing demand accounts and certificates of deposit totaled $82,027,095. Bank balances and certificates of deposit totaling $73,932,519 at September 30, 2011, were insured by FDIC or collateralized with a FHLB and FHLBL held by the pledging institution's agent in the County's name. Certificates of deposit are considered to be a cash equivalent. As of September 30, 2011, the County's cash and cash equivalents held by the County's depository institution were insured by $250,000 through the FDIC and collateralized for amounts above the FDIC limits by a FHLB and FHLBL with a market value of $86,836,303. in the County's name, held by the County's agent. Collateral amounts include coverage for balances held in the County's depository for entities reported in the Discretely Presented Component Units.
Collateral that is pledged to the County complies with the depository contract requirements, County Investment Policy and Procedures Section 9.01 and Government Code Title 10, Chapters 2256 and 2257. The ratio of securities pledged to funds on deposit as of September 30, 2011 was 117%, which exceeds the County's requirement of 105%. Collateral limits are increased at year-end to provide coverage for the collection of property taxes commencing October 1, 2011.

B. INVESTMENTS

Investments are under the custody of the County Treasurer. Investing is performed in accordance with investment policies complying with State Statutes (Texas Government Code, Title 10, Chapter 2256 V.T.C.A GOVT Sec. 2256, as amended by Act 1996, 74th Legislature, Chapter 402, Section 1, effective September 1, 1996). This law requires the government entity to maintain safety of principal, maintenance of adequate liquidity, desired diversification to maximize rate of return with the previous considerations and have porfolio maturities structured to achieve the highest rate of return of interest consistent with liquidity requirements of the cash needs. The County Investment Policy and Funds Strategy is consistent with this law and states that it will be the objective of Cameron County to earn the maximum rate of return on its investments within the policies imposed by its safety and liquidity objectives and state and federal law governing investment of public funds.
Custodial Credit Risk – In accordance with the County's investment policy, the County shall require monthly reports with market values of pledged securities from all financial institutions with which the County has collateralized deposits. The Investment Officer will monitor adequacy of collateralization levels to verify market values and total collateral positions.
Credit Risk- The County identifies and manages credit risk by following the Investment Policy. The Investment Officer implements its investment stategy, establishes and monitors compliance with investment policies and procedures and consistently monitors prudent risk controls. The County will seek to control its risk of loss by monitoring the ratings of portfolio positions to assure compliance with the rating requirements imposed by the Public Funds Act.

The County specifically addresses credit risk in stating that all county funds are fully collateralized or insured consistent with federal and state law in one or more of the following manners:

- FDIC insurance coverage
- United States Government Bonds, Notes and Bills,
- Securities of federally sponsored U. S. Agencies and instrumentality's of the United States Government and/or obligations, including
- letters of credit, of the United States or its agencies and instrumentalities,
- No Collateralized Mortgage Obligations are acceptable.

County and District Clerks' trust funds are invested on behalf of the beneficiaries of funds held in trust in Certificates of Deposit. These investments are issued by a state or national bank domiciled in this state or a savings and loan association domiciled in this state and are

3. DEPOSITS AND INVESTMENTS (continued)

B. Investments (continued)

guaranteed or insured by the FDIC or secured by authorized investments that have a market value of not less than the principal amount of the certificates.

Concentration of Credit Risk – In accordance with the Investment Policy, the County will manage its credit risk exposure through diversification and limiting its investments in each government-sponsored security to eliminate the risk of loss resulting from over concentration of liquid assets with a specific maturity, a specific issuer or a specific class of investments. Investment pools are limited to 60% of the total outstanding investment portfolio with the stipulation that no more than 35% can be held in any registered pool.

Cameron County has investments with Lone Star Investment Pool, managed by First Public, LLC., the State of Texas investment pool available to governmental entities. Lone Star is neither a registered investment pool with the SEC nor backed by pledged collateral, but the underlying investments are mutual funds, U.S. Treasury Bonds, T-bills, government agency securities and repurchase agreements allowed under the Public Funds Investment Act as described by V.T.C.A., Title 10, Government Code, Section 2256. Investments are stated at cost which approximates market value. Lone Star's portfolio has low market risk due to restrictions on weighted average maturity and maximum maturity of any one investment and is rated AAA by Standard & Poor. Lone Star's investments maintain weighted average maturity of the portfolio at sixty days or less, with no security exceeding thirteen months in maturity. Lone Star's investment portfolio is required to maintain a stable $1.00 net asset value.

Overall, the County Treasury portfolio of investments earned .600% interest rate at September 30, 2010, based upon a weighted average for all County investments and cash balance.

C. CASH AND INVESTMENTS OF DISCRETELY PRESENTED COMPONENT UNIT'S

Cash

The Discretely Presented Component Units consider account balances in demand deposit accounts and certificates of deposit with a maturity of less than three months to be cash.

Cameron County Emergency Services District #1 (ESD) had a demand deposit balance of $1,200,189 which was insured by FDIC or collateralized by bank pledges held in ESD's name.

Cameron-Willacy Counties Community Supervision and Corrections Department (CSCD) had demand and a time deposit carrying balance of $1,275,871 which was either insured by FDIC or collateralized, by bank pledges held in CSCD's name.

Investments

The Discretely Presented Component Units classify certificates of deposits purchased or renewed for periods in excess of one year and money market mutual funds as investments designed to achieve a certain rate of return. No investments meeting this criteria are reported by ESD or CSCD.

4. RECEIVABLES

Receivables consisted of the following at September 30, 2011

	Governmental Fund Types	Proprietary Fund Types	Total Fund Types
Accounts	$7,320,198	$ 998,220	$ 8,318,418
Taxes	7,706,344	0	7,706,344
Due from governments	9,040,171	0	9,040,171
Gross receivables	24,066,713	998,220	25,064,933
Less: allowance for uncollectible accounts	361,750	0	361,750
Total Net Receivables	$23,704,963	$ 998,220	$ 24,703,183

At September 30, 2011, property taxes receivable were reported in the combined balance sheet on page 32 net of an allowance for uncollectible taxes of $361,750.

5. PROPERTY TAXES

The County adopted the 2010 tax rate, per $100 of taxable value, for the Fiscal Year 2010-2011, as follows:

	Maintenance and Operation	Debt Service	Total All
Constitutional Funds	$0.293518	$0.012420	$0.305938
Road Debt Service	0.033284	0.025069	0.058353
Total	$0.326802	$0.037489	$0.364291

5. PROPERTY TAXES (continued)

The County is permitted by law to levy taxes for general fund, jury fund, road and bridge fund and permanent improvement fund purposes up to $0.80 per $100 of taxable value. The County levied a $0.364291 tax rate per $100 of taxable valuation subject to the $0.80 tax rate limitation, of which $.012420 was Constitutional Funds Debt Service. The Unlimited Tax Road Bonds Tax Rate was $.0025069 per $100 of taxable value.

The County collects its taxes through the Cameron County Tax Assessor-Collector's Office. The County also collects property taxes for the City of Brownsville, Port of Brownsville Navigation District, Port of Harlingen Authority, Cameron County Emergency Services District #1, South Texas Independent School District, Santa Rosa Independent School District, Brownsville Independent School District, La Feria Independent School District, Texas Southmost College, City of Combes, City of San Benito, Town of Indian Lake, City of Los Fresnos, City of Rio Hondo, City of Santa Rosa, City of Primera, Santa Maria Independent School District, the Town of Palm Valley, Town of Rancho Viejo, Paseo de la Plaza 1, 2 and 3, Paseo de la Plaza District, Valley Mud District #2, and Drainage Districts No. 1,3,4 and 5. Collections of the property taxes, and subsequent remittances to the proper entities, are accounted for in the Tax Assessor-Collector's Ad Valorem Tax Fund. Tax collections deposited for the County are distributed periodically to the General Fund, Debt Service Fund and Special Road and Bridge Fund. This distribution is based upon the tax rate established for each fund by order of the Commissioners' Court for the tax year for which collections are made.Property taxes for the County are levied each October 1st, on the assessed value of the preceding January 1st, for all taxable real and personal property. Taxes are due and payable when levied. On January 1st, at the time of assessment, an enforceable lien is attached to the property for property taxes. All tax payments not received by February 1st, after the taxes are levied, are considered delinquent. All tax payments not received by July 1st, become subject to attorney collection fees, unless a payment arrangement has been made with the Tax Assessor-Collector. Property, for which taxes are delinquent, is subject to foreclosure proceedings. As required by the State Property Tax Code, appraisal values are determined by the Cameron County Appraisal District at 100% of the appraised market value. The Delinquent Taxes Receivable Account represents uncollected tax levies for the past twenty (20) years. The allowance for estimated uncollectibles is 5.1% of the total delinquent taxes receivable at September 30, 2011.

6. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2011 was as follows:

Primary Government

	Beginning Balance 2010	Additions	Deletions	Ending Balance 2011
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 3,818,470	$ 0	$ 0	$ 3,818,470
Construction in progress	6,212,340	5,914,987	(647,715)	11,479,612
Total capital assets, not being depreciated	10,030,810	5,914,987	(647,715)	15,298,082
Capital assets, being depreciated:				
Buildings	92,572,609	384,200	0	92,956,809
Improvements other than buildings	9,324,845	0	0	9,324,845
Equipment	56,210,108	6,606,981	0	62,817,089
Infrastructure	291,269,005	1,892,074	0	293,161,079
Total capital assets, being depreciated	449,376,567	8,883,255	0	458,259,822
Less accumulated depreciation for:				
Buildings	(24,643,811)	(2,622,083)	0	(27,265,894)
Improvements other than buildings	(4,173,567)	(250,613)	0	(4,424,180)
Equipment	(42,234,366)	(4,851,228)	0	(47,085,594)
Infrastructure	(156,749,391)	(7,254,216)	0	(164,003,607)
Total accumulated depreciation	(227,801,135)	(14,978,140)	0	(242,779,275)
Total capital assets, being depreciated, net	221,575,432	(6,094,885)	0	215,480,547
Governmental activities capital assets, net	$ 231,606,242	$ (179,898)	$ (647,715)	$230,778,629

6. CAPITAL ASSETS (continued):

Business-type activities:	Beginning Balance 2010	Additions	Deletions	Ending Balance 2011
Capital assets, not being depreciated:				
Land	$ 5,896,363	$ 0	$ 0	$ 5,896,363
Construction in progress	5,964,343	4,511,072	0	10,475,415
Total capital assets, not being depreciated	11,860,706	4,511,072	0	16,371,778
Capital assets, being depreciated:				
Buildings	14,564,412	522,318	0	15,086,730
Improvements other than buildings	14,628,459	49,465	0	14,677,924
Equipment	6,419,438	20,478	(204,822)	6,235,094
Other structures	26,500,611	680,306	0	27,180,917
Total capital assets, being depreciated	62,112,920	1,272,567	(204,822)	63,180,665
Less accumulated depreciation for:				
Buildings	(6,997,434)	(626,383)	0	(7,623,817)
Improvements other than buildings	(4,302,737)	(294,493)	0	(4,597,230)
Equipment	(4,918,918)	(225,583)	204,822	(4,939,679)
Other structures	(22,825,290)	(788,665)	0	(23,613,955)
Total accumulated depreciation	(39,044,379)	(1,935,124)	204,822	(40,774,681)
Total capital assets, being depreciated, net	23,068,541	(662,557)	0	22,405,984
Business-type activities capital assets, net	$ 34,929,247	$ 3,848,515	$ 0	$ 38,777,762

Depreciation expense was charged to the functions of the primary government as follows:

Governmental activities:	
General government	$ 2,231,553
Law enforcement and public safety	3,873,317
Highways and streets	8,429,220
Health	433,080
Welfare	10,970
Total depreciation expense - governmental activities	$ 14,978,140
Business-type activities:	
Bridge system	$ 995,434
Parks system	898,632
Airport system	41,058
Total depreciation expense - business-type activities	$ 1,935,124

COMMITMENTS –Completed Projects

Cameron County received funding for a "Distributed Renewable Energy Technology Program" under ARRA Funding for $2,140,658 for the implementation of energy efficiency measures, this funding included cash match of $427,332. Facility improvement measures were implemented at the Harlingen Annex and Aurora dela Garza & Joe Rivera Annex. An estimated annual utility savings of $34,375 is expected to be realized in addition to a reduction CO2 emissions and the amount of power required to be generated by the utility company. This project was completed in September 2011.

6.CAPITAL ASSETS (continued):

Commitments (continued)

The Carrizalez Rucker Jail Expansion Project has been completed and became fully operations as January 2011. This expansion has provided an additional 356 beds for housing of inmates. Construction costs incurred were $14,010,000, this facility was accepted for occupancy by the Texas Commission of Jail Standards on September 1, 2010 and was officially opened on January 10, 2011.

Other Capital Projects:

The Veterans Toll Bridge expansion project adding four additional lanes is well underway and project completion date is May 2012. This project will segregate commercial traffic from passenger traffic and will alleviate traffic congestion. This budget for this project is approximately $14 million.

The Toll Automated System at Cameron County Parks is fully operational; staff is undergoing training to fully utilize this system to track reservations and improve efficiency at all County Parks. Work began in June 2010 and system costs were $645,000.

Cameron County has committed to major improvements at the Sheriff and Detention facilities. Projects underway are roof renovations at Detention Center #1 and #2; a cooling system at the Carrizalez Rucker Detention Facility, shower replacements and improvements to Jail Facilities and a chiller system for the Sheriff's Office.

Land will be acquired for a County Annex in Los Fresnos and a Community Center will be built Olmito; street lighting infrastructure improvements; and Pedro "Pete" Benavides County Park and Browne Road Social Service Center improvements.

From a historical preservation standpoint, Cameron County has also moved towards the purchasing of the Pacheco Building across the Dancy Courthouse (to undergo renovations) and improvements to the Laiseca Store Building, a building located north of the Dancy Courthouse. Presently acquisition negotiations are underway.

Major roads to be improved throughout the County are Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road and the U.S. 77 Parallel Corridor Project.

7. CAPITAL LEASES AND INSTALLMENT PURCHASES

Cameron County entered into several capital lease agreements for the purchase of computers, software, surveillance systems, security scanners, vehicles, and heavy equipment all which are classified as equipment. Principal outstanding totaled $4,826,636 at September 30, 2011. Maturities, including interest at an average rate of 3.8%, are as follows:

Fiscal Year Ending September 30,	General Fund	Special Road and Bridge Fund	Parks Enterprise Fund	Total
2012	$1,168,985	$1,043,873	$ 84,618	$2,297,476
2013	893,535	590,426	84,345	1,568,306
2014	426,536	246,412	5,169	678,117
2015	70,723	0	0	70,723
2016-2018	212,014			212,014
Total future lease payments	2,771,793	1,880,711	174,132	4,826,636
Less: interest	(200,870)	(104,691)	(9,000)	(314,561)
Net Present Value of Future Minimum Lease Payments	$2,570,923	$1,776,020	$165,132	$4,512,075
Current portion of lease payments	1,072,617	977,046	82,566	2,132,229
Long-term lease payments	$1,498,306	$ 798,974	$ 82,566	$2,379,846

6. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Cameron County entered into an agreement with Capital One Public Funding, LLC dated October 5, 2011 to provide $157,665 in financing for three vehicles and related and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of $52,555 payable on August, 2012 through August, 2014. Interest to be paid during the term of the lease totals $21,484.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 30, 2011 to provide $304,460 in financing for three vehicles and related and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of $101,487 payable on August, 2012 through August, 2014. Interest to be paid during the term of the lease totals $21,484.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated July 25, 2011 to provide $484,823 in financing for nine vehicles and related and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of $161,608 payable on August, 2012 through August, 2014. Interest to be paid during the term of the lease totals $34,539.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated January 11, 2011 to provide $495,062 in financing for equipment in Energy Management Project through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.77%, with seven payments of $70,723 payable on January, 2012 through January, 2018. Interest to be paid during the term of the lease totals $66,730.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated May 21, 2010 to provide $185,518 in financing for 1 vehicle and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of $61,839 payable on May, 2011 through May 21, 2013. Interest to be paid during the term of the lease totals $13,091.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide $122,097 in financing for 4 vehicle and related equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.07%, with three payments of $40,699 payable on November, 2011 through November 1, 2013. Interest to be paid during the term of the lease totals $7,149.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide $139,814 in financing for 4 vehicle and law enforcement equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of $46,605 payable on August, 2011 through August 1, 2013. Interest to be paid during the term of the lease totals $9,918.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide $1,034,125 in financing for 27 vehicle, electronic equipment and heavy equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of $344,708 payable on June, 2011 through June 1, 2013. Interest to be paid during the term of the lease totals $72,005.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide $397,570 in financing for law enforcement equipment, Parks light equipment and computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.85%, with three payments of $132,523 payable on April, 2011 through April 1, 2013. Interest to be paid during the term of the lease totals $28,452.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide $397,664 in financing for ten (10) vehicles and computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.98%, with three payments of $132,555 payable on August 1, 2010 through August 1, 2012. Interest to be paid during the term of the lease totals $29,438.

6. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide $173,664 in financing for vehicles and computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.84%, with three payments of $57,888 payable on September 1, 2010 through September 1, 2012. Interest to be paid during the term of the lease totals $12,464.

Cameron County entered into an agreement with Kansas State Bank of Manhattan dated August 14, 2008 to provide $323,374 in financing for Road and Bridge Heavy equipment and computers through the County's master lease agreement with Kansas State Bank of Manhattan, at a rate of 3.8438%, with three payments of $107,791 payable on May 21, 2010 through May 21, 2012. Interest to be paid during the term of the lease totals $31,855.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide $372,127 in financing for Road and Bridge Heavy equipment and air conditioning components through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.83%, with three payments of $124,042 payable on October 1, 2010 through October 1, 2012. Interest to be paid during the term of the lease totals $26,785.

Special Revenue Fund lease additions:

Cameron County entered into an agreement with Capital One Public Funding, LLC dated April 27, 2011 to provide $297,855 in financing for Road and Bridge Heavy equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of $99,285 payable on May, 2012 through May, 2014. Interest to be paid during the term of the lease totals $21,133.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated June 2, 2011 to provide $259,676 in financing for Road and Bridge Heavy equipment and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of $86,559 payable on June, 2012 through June, 2014. Interest to be paid during the term of the lease totals $18,324.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide $243,076 in financing for Road and Bridge Heavy equipment and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.20%, with three payments of $81,025 payable on October, 2011 through October, 2013. Interest to be paid during the term of the lease totals $14,765.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide $458,431 in financing for Road and Bridge Heavy equipment and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.24%, with three payments of $152,810 payable on September, 2011 through September, 2013. Interest to be paid during the term of the lease totals $28,102.

Cameron County entered into an agreement with Kansas State Bank of Manhattan dated June 22, 2009 to provide $291,519 in financing for Road and Bridge Heavy equipment through the County's master lease agreement with Kansas State Bank of Manhattan, at a rate of 3.072588%, with three payments of $107,791 payable on May 21, 2010 through May 21, 2012. Interest to be paid during the term of the lease totals $31,855.

8. OPERATING LEASES/RENTALS

Cameron County is committed under various leases for office space, vehicles, land and equipment. These leases are considered operating leases. Lease expenditures for real estate space was $230,437 and equipment rental paid was $543,724 for the year ended September 30, 2011. All operating leases contain cancellation clauses, making the leases subject to cancellation upon non-appropriation of public funds.

Cameron County Commissioners' Court entered into an agreement with Texas Cable Partners, L.P., d.b.a. Time Warner Communications (TWC) to provide multi-channel video services for the tennants renting in the Isla Blanca Park. The intial term of the agreement is for five years commencing October 19, 2009. As of 12/3/10 the monthly fee is equivalent to 10.44 per unit costing $5,940.36 per month. TWC may increase the monthly fee at any time upon 30 days notice to Cameron County. The agreement setting the rate is for five years and will automatically renew for an additional term of 30 days until written notice of change is amended.

9. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES

Interfund receivables and payables consisted of the following at September 30, 2011:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor governmental funds	4,335,015
	Capital Projects funds	104,125
	Road & bridge	1,057,057
	International toll bridge	2,896,819
Major Governmental Fund	Capital Project funds	96,556
	Nonmajor enterprise funds	189,036
Bridge System	Nonmajor governmental fund	1,807,809
	General Fund	2,000,000
	Major governmental fund	277,952
Enterprise Fund	Capital project fund	1,900,000
	Nonmajor governmental fund	5,300
Nonmajor governmental funds	General fund	720,363
	Road & bridge	1,651,556
	International toll bridge	623,006
	Major governmental funds	17,061
	Nonmajor governmental funds	3,141,783
	Capital project fund	137,000
TOTAL		$20,960,438

a. The purpose of interfund balances is to provide working capital on a temporay basis to non-major governmental funds while waiting to be reimbursed from the funding source of individual projects.
b. Interfund balances are all expected to be repaid within one year from the date of the financial statements.

Interfund transfers during the year-ended September 30, 2011, are as follows:

Transfer To Fund	Transfer From Fund	Amount
General Fund	Bridge system	$6,097,064
	Nonmajor enterprise funds	650,531
Enterprise Fund	General Fund	(80,610)
Non-major governmental funds	General fund	449,415
	Nonmajor governmental funds	136,185
TOTAL		$ 7,252,585

a. The principal purpose of the interfund transfers is to provide matching funds for grants in the governmental funds. The tranfers from the International Toll Bridge System to the general fund is distribution of proceeds above the enterprise operation costs, annual debt service and capital costs as defined by various interlocal agreements with cities within the county.

b. The intended purpose of these distributions are regular in nature and they are specifically contemplated in both the operations of the International Toll Bridge System and their official borrowing documents.

10. COMPENSATED ABSENCES

Compensated absences are made up of time earned by employees for vacation and compensatory time that would be paid off if the employee leaves the County. County policy requires employees to use their vacation time in the year earned with the exception of being able to carry over a balance to the first quarter of the following year. County policy only allows compensatory time to be accrued up to 24 hours. The following shows the change in compensated absences and the balance due, which is all current, at September 30, 2011.

10. COMPENSATED ABSENCES (continued)

	Governmental Activities	Business-Type Activities
Beginning balance at October 1, 2010	$701,594	$43,596
Increases	1,036,810	(7,368) *
Decrease	(949,945)	(22,403)
Ending balance at September 30, 2011	$ 788,459	$13,825

The General fund has typically been used to liquidate the liability for compensated absences.
*Variance to compensated abscences is due to reclassification of administrative duties.

11. LONG TERM DEBT
GOVERNMENTAL ACTIVITIES

A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS

Bonded debt of the County consists of various issues of General Obligation Bonds, Certificates of Obligation and Revenue Bonds. General Obligation Bonds and Certificates of Obligation are direct obligations of the County with the County's full faith and credit pledged towards the payment of these obligations. General Obligation Bonds are issued upon approval by the public at open elections. Certificates of Obligation are issued by the order of Commissioners' Court as pursuant to the general laws of the State of Texas, particularly the Certificates of Obligation Act, Subchapter C of Chapter 271, Texas Local Government Code.

Certificates of Obligation are issued to provide funds for the acquisition and construction of major capital facilities, obligations have been issued for both governmental and business type activities.

Debt service is paid from ad valorem taxes. Revenue bonds are generally payable from the pledged revenue generated by the respective activity for which the bonds are issued. The changes in General Bonded Obligation Debt are summarized as follows:

	General Obligation Bonds	Certificates of Obligation	Total
Debt payable at October 1, 2010	$4,510,000	$58,895,000	$63,405,000
New Debt	0	29,130,000	29,130,000
Debt retired	(870,000)	(8,645,000)	(9,515,000)
Debt payable at September 30, 2011	$3,640,000	$79,380,000	$83,020,000

The annual requirements to amortize all general bonded obligation debt outstanding as of September 30, 2011 are as follows:

	Certificates of Obligation		General Obligation Bonds		
Year Ending September 30,	Principal	Interest	Principal	Interest	Total
2012	$ 3,640,000	$ 3,732,129	$ 155,000	$ 184,008	$ 7,711,137
2013	4,025,000	3,364,072	165,000	177,001	7,731,073
2014	4,250,000	3,203,672	170,000	169,571	7,793,243
2015	4,540,000	3,040,323	180,000	161,651	7,921,974
2016	4,715,000	2,860,760	190,000	153,236	7,918,996
2017-2021	26,170,000	11,007,645	1,080,000	620,334	38,877,979
2022-2026	20,350,000	5,208,024	1,280,000	302,606	27,140,630
2027-2031	11,690,000	1,186,276	420,000	26,033	13,322,309
	$ 79,380,000	$ 33,602,901	$ 3,640,000	$ 1,794,440	$ 118,417,341

11. LONG TERM DEBT (continued) Governmental Activities

Bonds and certificates of obligation payable were comprised of the following individual issues at September 30, 2011:

GENERAL OBLIGATION BONDS:	Outstanding Balance September 30, 2011	Less Current Maturities (to be Paid in FY 2011-2012)	Long-Term Maturities September 30, 2012
Road Bonds:			
$1,575,000 Unlimited Tax Road Bonds, Series 2005 due in annual principal installments of $45,000 to $115,000 through February 1, 2025, plus interest at rates ranging from 3.0% to 4.375%, issued for road improvements	1,230,000	65,000	1,165,000
$2,575,000 Unlimited Tax Road Bonds, Series 2008 due in annual principal installments of $80,000 to $215,000 through February 15, 2028, plus interest at rates ranging from 5.0% to 6.125%, issued for road improvements.	2,410,000	90,000	2,320,000
Total General Obligation Bonds	$ 3,640,000	$155,000	$3,485,000
CERTIFICATES OF OBLIGATION:			
$3,835,000; Series 2004 Certificates of Obligation due in annual principal installments of $100,000 to $295,000 through February 1, 2023, plus interest at rates ranging from 2.0% to 4.5%, issued for capital projects.	2,745,000	135,000	2,610,000
Road Bonds:			
$11,280,000 Certificates of Obligation, Series 2005 due in annual pricipal installments of $245,000 to 895,000 through February 1, 2025, plus interest at rates ranging from 2.0% to 4.5%, issued for capital projects.	9,350,000	500,000	8,850,000
$21,420,000 Limited Tax Refunding Bonds, Series 2005 due in annual principal installments of $825,000 to $1,895,000 through February 1, 2020, plus interest at rates ranging from 3.0% to 5.0%, refinance previously issued bonds.	15,645,000	2,115,000	13,530,000
$8,000,000 Certificates of Obligation, Series 2007 Due in annual principal installments of $25,000 to $650,000 through February 15, 2027, plus interest at Rates ranging from 4.0% to 4.5%, for capital Improvements.	7,470,000	335,000	7,135,000
$16,075,000 Certificates of Obligation, Series 2008 due in annual pricipal installments of $505,000 to 1,350,000 through February 15, 2028, plus interest at rates ranging from 5.0% to 6%, for capital improvements.	15,040,000	555,000	14,485,000
$5,560 Limited Tax Refunding Bonds, Series 2011 due in annual principal installments of $175,000 to $1,660,000 through February 15, 2022, plus interest at rates ranging from 2% to 5.0%,refinance previously issued bonds.	5,560,000	0	5,560,000

11. LONG TERM DEBT (continued)

Certificates of Obligation:	Outstanding Balance September 30, 2011	Less Current Maturities (to be Paid in FY 2011-2012)	Long-Term Maturities September 30, 2012
$23,570 Certificates of Obligation, Series 2011 due in annual pricipal installments of $150,000 to 1,840,000 through February 15, 2031, plus interest at rates ranging from 2.0% to 5.0%., for capital projects and road improvements.	23,570,000	0	23,570,000
Total Certificates of Obligation	$79,380,000	3,640,000	$75,740,000
Total Debt	$83,020,000	$3,795,000	$79,225,000
Less: Unamortized bond issue cost	(1,455,127)	(82,966)	(1,372,161)
Unamortized deferred refunding	(841,254)	(68,948)	(772,306)
Unamortized premium	1,311,854	101,110	1,210,744
Total Debt	$ 82,035,473	$3,744,196	$78,291,277

Cameron County issued $23,570,000 Certificates of Obligation, Series 2011 dated June 9, 2011 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the roof renovations/replacements at Detention Center 1 and 2 and other County buildings, as well as terra cotta improvements at the Dancy Courthouse; air condition units or a chiller system for the Carrizales Rucker Detention Center, County Jail shower replacements; County Sheriff's Office chiller system; improvements to the old County Jail, Lucio Clinic renovation; Judicial Courthouse improvements and County Judicial computer system software; expansion costs for the Veteran's Trade Bridge; planning, traffic and revenue studies, schematic and environmental studies for the future Flor de Mayo Bridge; sidewalk and canopy improvements at the Gateway International Bridge; toll collection system upgrade for the international bridge system; acquisition of land and construction of a County Annex Building in Los Fresnos; acquisition of land and construction of a Community Center in Olmito; street light infrastructure improvements; improvements at the Pedro "Pete" Benavides County Park and Browne Road Social Service Center; constructing road improvements including improvements to Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road, the U.S. 77 Parallel Corridor Project; acquisition of the Pacheco Building across the Dancy Courthouse and renovations to said building; improvements to the Laiseca Store Building and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, architectural and engineering); and to pay costs of issuance of the Certificates. Capital improvement costs for the International Toll Bridge System are $4,494,000 and Cameron County Parks System are $1,897,600. Cameron County utilized long term borrowing for debt financed capital improvements for proprietary funds for the International Toll Bridge and Parks System. This debt is recognized in the proprietary funds as outstanding debt obligations. This issuance had a premium of $531,156. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2031.

Cameron County issued $16,075,000 Certificates of Obligation, Series 2008 dated October 15, 2008 to pay for obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the Carrizalez Rucker Detention Center; district courtroom improvements and judicial computer system software; engineering and construction costs for the Veteran's and Free Trade Bridges; design, planning, acquisition, construction of right-of-ways for the Flor de Mayo Bridge; renovation of county buildings located across the Dancy

County Courthouse; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural and engineering). Capital improvement costs for the International Toll Bridge System are $9,100,000. Debt financed capital improvements for the International Bridge System are recognized as an outstanding obligation of this proprietary fund and the International Toll Bridge System has recognized this debt. The issuance had a premium of $222,184. The annual interest rates range from 5.0% to 6.0%. Interest accrues semiannually and the bonds mature in fiscal year 2028.

11. LONG TERM DEBT (continued)

As a result of the issuance of Limited Tax Refunding Bonds, Series 2005 in the amount of $21,420,000 of which $6,347,256 were issued to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B, the International Toll Bridge System has recognized this outstanding obligation as this Limited Tax Refunding issuance was debt financed capital improvements for proprietary funds.

Certificates of Obligations issued by Cameron County for capital improvements of International Toll Bridge including interest payments are as follow:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2012	$1,266,933	$860,466	$2,127,399
2013	970,660	722,924	1,693,584
2014	755,533	680,396	1,435,929
2015	514,066	615,900	1,129,966
2016-2021	4,059,169	3,083,048	7,142,217
2022-2031	7,565,466	2,254,674	9,820,140
TOTAL	$15,131,827	$ 8,217,408	$23,349,235

The County issued Certificates of Obligation Series 2011 in the amount of $23,570,000 on June 1, 2011. These 2011 CO's included funds of $1,897,600 to be used for the payment of contractual obligations to be incurred in connection with the construction of a Community Center in Olmito and for improvements to Benavides County Park and Browne Road Social Service Center. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by County Parks, a proprietary fund.

As a result of the issuance of $8,000,000 in Certificates of Obligation, Series 2007 for the purpose of payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion and/or renovation of certain public property, specifically being improvements and additions to, and/or acqusition of, various public parks and other public recreation facilities located throughout the County; and to pay costs of issuance of the Certificates, the County included in its annual ad valorem tax, within limitations prescribed by law, an amount sufficient to meet the debt service requirements on these Certificates. The Park System pledged limited revenues of annual operations to comply with the legal requirements for the sale of the Certificates. This Certificate of Obligation issue is an obligation of County Parks System.

Certificates of Obligations issued by Cameron County for capital improvements of Cameron County Parks System including interest payments are as follow:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2012	$335,000	$398,342	$733,342
2013	362,092	368,270	730,362
2014	411,754	353,322	765,076
2015	438,443	337,370	775,813
2016-2021	3,184,277	1,610,506	4,794,783
2022-2031	4,636,034	765,251	5,401,285
TOTAL	$ 9,367,600	$3,833,061	$13,200,661

B. CAPITAL LEASES

The annual requirements to retire general non-bonded debt outstanding at September 30, 2011, are as follows:

Changes in General Non-Bonded Debt	Non-Bonded Debt
Capital leases payable at October 1, 2010	$4,914,668
Adjustment due to settlement	(7,464)
New debt issued	1,826,021
Debt retired	(2,221,150)
Capital Leases payable at September 30, 2011 (Note 7)	$4,512,075

The annual requirements to retire general non-bonded debt outstanding at September 30, 2011 are reported in Note 7.

C. ADVANCED REFUNDING AND DEFEASED DEBT

On June 1, 2011 the County issued Limited Tax Refunding Bonds, Series 2011 in the amount of $5,560,000 to refund the Certificates of Obligation, Series 2002, Unlimited Tax Road Bonds, Series 2002 and the Certificates of Obligation, Series 2004, in the amounts of $4,910,000, $675,000 and $50,000, respectively. The 2011 refunding bonds carried an initial principal amount of $5,560,000 but were sold at a net premium of $398,122 with accrued interest of $17,849. After the County contributed $99,707 and after paying issuance cost of $157,137 and $17,849 of accrued interest the net proceeds were $5,918,540.

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2011 have been deposited in the Escrow Fund to refund the Refunded Obligations. The accuracy and sufficiency of such deposits to make payments has been confirmed by The Financial Advisor and such amounts will be held in an escrow fund under an Escrow Agreement dated June 1, 2011 between the Issuer and the Escrow Agent. All investments are to be made only in U.S. Treasuery Securities and all such receipts will be applied to the payment of principal of and interest on the Refunded Obligations or will be held uninvested as cash in the Escrow Fund until the next date for payment of interest on the Refunded Obligations. The advance refunding has met the requirements of an in-substance debt defeasance and the Refunded Obligations are deemed to have been fully paid and no longer outstanding, except for the purpose of receiving payments from the deposited bond proceeds and any cash held for such purpose by the Escrow Agent for the Refunded Obligations and such Refunded Obligations will not be deemed as being outstanding obligations of the County payable from taxes nor for the purpose of applying any limitation on the issuance of debt. The purpose of this Refunding was to restructure debt service payments, net present value savings of $140,086 and for the payment of related Refunding Bond issuance costs.

On August 1, 2005 the County issued Limited Tax Refunding Bonds, Series 2005 in the amount of $21,420,000 to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A, the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B and the Combination Tax & Limited Tax Pledge Revenue Certificates of Obligation, Series 2000, in the amounts of $5,010,000, $2,315,000 and $14,930,000, respectively. The 2005 refunding bonds carried an initial principal amount of $21,420,000 but were sold at a premium of $1,085,226 with accrued interest of $143,304. After the County contributed $1,686,405 and after paying issuance cost of $370,348 and $143,304 of accrued interest the net proceeds were $23,821,283.

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2005 were used to purchase U.S.government securities, and those securities were deposited into an irrevocable trust with an escrow agent to provide debt service payments until the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B are redeemed on

11. LONG TERM DEBT (continued)

Advanced Refunding and Defeased Debt (continued)

November 1, 2005 and the Combination Tax & Limited Tax Pledge Revenue Certificates of Obligation, Series 2000 are redeemed on February 15, 2010. The advance refunding met the requirements of an in-substance debt defeasance and the refunded part of the Series 1996A and 1996B bonds were removed from long-term debt of the enterprise and the refunded part of the Series 2000 bonds were removed from the governmental activities column of the statement of net assets. As of September 30, 2009, the balance remaining on this debt was $18,880,000. The reacquisition price exceeded net carrying amount of the old debt by $2,096,412. This amount is being netted against the new debt and amortized over the remaining life of the bonds, which is the same life as the refunded debt.

As a result of the advance refunding, the County decreased its total debt service requirements by $2,688,624, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of $993,324, after reduction of prior funds on hand of $1,191,350.

In prior years, the County has defeased various bond issues by creating separate, irrevocable trust funds. New debt has been issued and proceeds were used to purchase U.S. government securities placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, this debt has been considered defeased and therefore, removed as a liability from the governmental activities column of the statement of net assets.

F. BUSINESS-TYPE ACTIVITIES

Revenue Bonds and Certificates of Obligation

International Toll Bridge System

On January 15, 1996, Cameron County issued $10,880,000 International Toll Bridge System Combination Tax and Revenue Refunding Bonds, Series 1996 A. The uses of the refunding bonds proceeds are reported in the Defeased Debt section.

During fiscal year 1996, an additional "fund" was established to control the expenditure of the $3,555,000 proceeds of International Toll Bridge System Revenue Bonds, Series 1996 B. The new "fund" was established to pay for certain construction work to be performed at Veteran's International Bridge.

Again, during fiscal year 1997, proceeds from the $6,125,000 International Toll Bridge System Revenue Improvement Bonds, Series 1997 issue were placed in the construction fund. The $6,125,000 International Toll Bridge System Revenue Improvement Bonds, Series 1997 represents the second of three anticipated debt issues necessary for the completion of the Veterans International Bridge Project.

The final financing for the Veteran's International Toll Bridge Project was a bond issued on September 10, 1998. Proceeds from the $7,950,000 Cameron County, Texas International Toll Bridge System Revenue Bonds, Series 1998 were placed in the construction fund. Debt issued for the construction of the Veterans International Bridge project totaled $17,630,000.

The changes in Business-type activities total debt are summarized as follows:

Debt payable at October 1, 2010	$8,185,000
Debt retired	(1,025,000)
Less unamortized discount and bond issue cost	(105,411)
Debt payable at September 30, 2011	$ 7,054,589

11. LONG TERM DEBT (continued)
Revenue Bonds (continued)

Debt includes the following individual issues at September 30, 2011:

REVENUE BONDS:

	Outstanding Balance September 30, 2011	Less Current Maturities (to be Paid in FY 2011-2012)	Long-Term Maturities September 30, 2012
$4,005,000 International Toll Bridge System Revenue Refunding Bonds Series 2007; due in annual principal installments of $335,000 to $475,000 through November 1, 2017, plus interest at the rate of 3.76%.	2,960,000	375,000	2,585,000
$7,950,000 International Toll Bridge System Revenue Bonds, Series 1998; due in annual principal installments of $335,000 to $615,000 through November 1, 2018; interest rates of 4.60%.	4,200,000	445,000	3,755,000
	7,160,000	820,000	6,340,000
Less: Unamortized discount and issue cost	105,411	38,781	66,630
Total Debt	$7,054,589	$ 781,219	$6,273,370

Interest on the International Toll Bridge System debt is paid each May 1 and November 1 and interest on the Park System debt is paid each June 1 and December 1. Principal and interest payments constitute direct obligations of the County payable from a combination of a pledge of net revenues, derived from the operation of the Systems, and the levy and collection of a direct and continuing ad valorem tax, within the limits prescribed by law, on all taxable property located within the County.

Business-type activity bonded debt is secured by, and payable with the net revenues of enterprise activities. The annual requirements to amortize all revenue bonded debt outstanding as of September 30, 2011 are as follows:

	International Toll Bridge System		Parks System		
Year Ending September 30,	Principal	Interest	Principal	Interest	Total
2012	$ 820,000	$ 287,211	$ 0	$ 0	$ 1,107,211
2013	855,000	251,899	0	0	1,106,899
2014	890,000	215,103	0	0	1,105,103
2015	935,000	176,614	0	0	1,111,614
2016	970,000	136,411	0	0	1,106,411
2017-2019	2,690,000	159,314	0	0	2,849,314
			0	0	
	$7,160,000	$1,226,552	$ 0	$ 0	$8,386,552

11. LONG TERM DEBT (continued)

Bond Indenture Requirements

During the period in which the bonds are outstanding, the International Toll Bridge Bond Resolution and Order requires the County to create and maintain certain accounts or "funds" to receive the gross revenues derived from the operations of the System.
In accordance with the terms of the Bond Resolution, these assets can be used to 1) pay the maintenance and operating expenses of the System, 2) pay the debt service costs of the System's revenue bonds, and 3) pay for any ordinary maintenance, repairs, or replacements to the System's property. Any remaining revenues may be transferred to other County funds or used for the purchase of the System's outstanding revenue bonds at a price less than par and accrued interest. During fiscal year 1984, a "fund" was established to control the expenditure of the proceeds of a bond sale. The "fund" was established to pay for certain construction work to be performed on the System.

Advance Refunding

On August 1, 2005 the County issued Limited Tax Refunding Bonds, Series 2005 in the amount of $21,420,000 of which $6,347,256 were issued to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B in the amounts of $5,010,000 and $2,315,000, respectively. The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2005 were used to purchase U.S. government securities, and those securities were deposited into an irrevocable trust with an escrow agent to provide debt service payments until the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B are redeemed on November 1, 2005. The advance refunding met the requirements of an in-substance debt defeasance and the refunded part of the Series 1996A and 1996B bonds were removed from long-term debt.

As a result of the advance refunding, the Cameron County International Toll Bridge System decreased its total debt service requirements by $1,672,305, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of $367,254, after reduction of prior funds on hand of $1,191,350. These savings and economic gain are part of the savings disclosed in Note 11C above.

On October 15, 2007, Cameron County authorized the issuance of Cameron County, Texas International Toll Bridge System Revenue Refunding Bonds, Series 2007 to refund the International Toll Bridge System Revenue Inprovement Bonds, Series 1997, $6,125,000. These bonds are payable from and secured by the net revenues of the Toll Bridge System. The 2007 Refunding Bonds were sold at par ($4,005,000) with an additional Toll Bridge contribution of $167,508 for bond issuance costs. Present Value savings on this Revenue Refund 2007 issue were $206,932.

Certificates of Obligation

Cameron County issued $23,570,000 Certificates of Obligation, Series 2011 dated June 9, 2011 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the roof renovations/replacements at Detention Center 1 and 2 and other County buildings, as well as terra cotta improvements at the Dancy Courthouse; air condition units or a chiller system for the Carrizales Rucker Detention Center, County Jail shower replacements; County Sheriff's Office chiller system; improvements to the old County Jail, Lucio Clinic renovation; Judicial Courthouse improvements and County Judicial computer system software; expansion costs for the Veteran's Trade Bridge; planning, traffic and revenue studies, schematic and environmental studies for the future Flor de Mayo Bridge; sidewalk and canopy improvements at the Gateway International Bridge; toll collection system upgrade for the international bridge system; acquisition of land and construction of a County Annex Building in Los Fresnos; acquisition of land and construction of a Community Center in Olmito; street light imfrastructure improvements; improvements at the Pedro "Pete" Benavides County Park and Browne Road Social Service Center; constructing road improvements including improvements to Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road, the U.S. 77 Parallel Corridor Project; acquisition of the Pacheco Building across the Dancy Courthouse and renovations to said building; improvements to the Laiseca Store Building and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, architectural and

11. LONG TERM DEBT (continued)

Certifications of Obligation (continued)

engineering); and to pay costs of issuance of the Certificates. Capital improvement costs for the International Toll Bridge System are $4,494,000 and Cameron County Parks System are $1,897,600. Cameron County utilized long term borrowing for debt financed capital improvements for proprietary funds for the International Toll Bridge and Parks System. This debt is recognized in the proprietary funds as outstanding debt obligations. This issuance had a premium of $531,156. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2031.

Cameron County issued $16,075,000 Certificates of Obligation, Series 2008 dated October 15, 2008 to pay for obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the Carrizalez Rucker Detention Center; district courtroom improvements and judicial computer system software; engineering and construction costs for the Veteran's and Free Trade Bridges; design, planning, acquisition, construction of right-of-ways for the Flor de Mayo Bridge; renovation of county buildings located across the Dancy

County Courthouse; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural and engineering). Capital improvement costs for the International Toll Bridge System are $9,100,000. Debt financed capital improvements for the International Bridge System are recognized as an outstanding obligation of this proprietary fund and the International Toll Bridge System has recognized this debt. The issuance had a premium of $222,184. The annual interest rates range from 5.0% to 6.0%. Interest accrues semiannually and the bonds mature in fiscal year 2028.

As a result of the issuance of Limited Tax Refunding Bonds, Series 2005 in the amount of $21,420,000 of which $6,347,256 were issued to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B; the International Toll Bridge System has recognized this outstanding obligation as this Limited Tax Refunding issuance was debt financed capital improvements for proprietary funds.

Certificates of Obligations issued by Cameron County for capital improvements of ***International Toll Bridge*** including interest payments are as follow:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2012	$1,266,933	$860,466	$2,127,399
2013	970,660	722,924	1,693,584
2014	755,533	680,396	1,435,929
2015	514,066	615,900	1,129,966
2016-2021	4,059,169	3,083,048	7,142,217
2022-2031	7,565,466	2,254,674	9,820,140
TOTAL	$15,131,827	$ 8,217,408	$23,349,235

Certificates of Obligation
Cameron County Parks

The County issued Certificates of Obligation Series 2011 in the amount of $23,570,000 on June 1, 2011. These 2011 CO's included funds of $1,897,600 to be used for the payment of contractual obligations to be incurred in connection with the construction of a Community Center in Olmito and for improvements to Benavides County Park and Browne Road Social Service Center. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by County Parks, a proprietary fund.

11. LONG TERM DEBT (continued)

Cameron County Parks (continued)

As a result of the issuance of $8,000,000 in Certificates of Obligation, Series 2007 for the purpose of payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion and/or renovation of certain public property, specifically being improvements and additions to, and/or acqusition of, various public parks and other public recreation facilities located throughout the County; and to pay costs of issuance of the Certificates, the County included in its annual ad valorem tax, within limitations prescribed by law, an amount sufficient to meet the debt service requirements on these Certificates. The Park System pledged limited revenues of annual operations to comply with the legal requirements for the sale of the Certificates. This Certificate of Obligation issue is an obligation of County Parks System.

Certificates of Obligations issued by Cameron County for capital improvements of ***Cameron County Parks System*** including interest payments are as follow:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2012	$335,000	$398,342	$733,342
2013	362,092	368,270	730,362
2014	411,754	353,322	765,076
2015	438,443	337,370	775,813
2016-2021	3,184,277	1,610,506	4,794,783
2022-2031	4,636,034	765,251	5,401,285
TOTAL	$ 9,367,600	$3,833,061	$13,200,661

Defeased Debt
Toll Bridge System

On August 1, 1989, Cameron County issued $4,200,000 International Toll Bridge System Revenue Refunding and Improvement Bonds; Series 1989. The net proceeds of $3,740,275 from said issue (after payment of $459,725 in issue costs and accrued interest) were used to purchase U.S. Treasury obligations for the advance refunding of the 1983 Toll Bridge Revenue Bonds in the amount of $2,500,000, and $1,515,275 were utilized in the Toll Bridge Construction Fund for the acquisition of real property.

On January 15, 1996, Cameron County issued $10,880,000 International Toll Bridge System Combination Tax and Revenue Refunding Bonds, Series 1996-A. The net proceeds of $10,731,885 from said issue, (after payment of $317,802 in issue costs and accrued interest), were used to purchase U.S. Treasury obligations for the advance refunding of the $4,200,000 Toll Bridge System Revenue Refunding and Improvement Bonds, Series 1989, the $1,800,000 International Toll Bridge Revenue Bonds, Series 1991, and the $5,000,000 International Toll Bridge Revenue Bonds, Series 1992, bonds outstanding totaled $1,085,000.

Additionally, the U.S. Treasury obligations were deposited in an irrevocable trust with an escrow agent to provide for debt service payments of the $4,200,000 Toll Bridge System Revenue Refunding and Improvement Bonds, Series 1989, the $1,800,000 International Toll Bridge Revenue Bonds, Series 1991, and the $5,000,000 International Toll Bridge Revenue Bonds, Series 1992. As a result, the bonds referred to above are considered to be defeased, and the liability for those bonds has been removed from long-term debt. At September 30, 2011 defeased bonds outstanding remain of $440,000. As a result of the advance refunding, the County will decrease its total debt service payments during the period of the new bond issue by $517,303 and incur an economic gain of $502,676 (difference between present values of debt service payments on old and new debt).
The purpose of the advance refunding of the above-mentioned Revenue Bond issues was to achieve savings through reduced interest rates made possible by including a limited tax pledge as security.

12. RISK MANAGEMENT

The County is exposed to various risks of loss relating to general liability, the accidental risk of loss of real and personal property, damage to County assets, errors and omissions, and personal risks which relate to workers' compensation. The County implements a number of risk strategies such as participating in risk pools, purchasing commercial insurance, self-insurance with specific and aggregate stop-loss insurance, and full self insurance to manage those listed risks. Amounts of coverage for these types of risk have not been subject to a significant reduction in the current year. The County purchases $500,000 in coverage for public employees theft and dishonesty blanket bond through National Union Five Insurance Company of Pittsburgh.

WORKERS' COMPENSATION INSURANCE

Thc County is a member of a risk pool for Workers' Compensation Insurance administered by the Texas Association of Counties (TAC). TAC's Workers' Compensation Self-Insurance Fund was created to enable each county or county-related governmental entity to provide for self-insurance. The County participates in the fund under an agreement pursuant to the provisions of Article 8309h of the Texas Workers' Compensation Act. TAC's Workers' Compensation Insurance Program provides medical and indemnity payments, as required by law, for job-related injuries up to the State's statutory limits. Interfund premiums for workers' compensation are determined by position class code, at actuarially determined rates. As a member of the pool, the County would incur a liability only if the pool's operations become insolvent. The policy renews annually on January 1. The plan-year is reported on a calendar year basis. The County's 2010 calendar year contribution was $1,124,531.

The following is a schedule of premiums paid and claims incurred:

Calendar* Year	Workers' Compensation Insurance Premium Paid	Workers' Compensation Insurance Claims Paid	Claims (Over) Under Premium Paid
2008	1,412,298	923,479	488,819
2009	959,750	493,230	466,520
2010	1,124,531	634,463	490,068

OTHER INSURANCE

The County is also a member of a risk pool for automobile, general liability, and property and casualty insurance. As a member of the pool, the County would incur a liability only if the pool's operations become insolvent. General liability policy has an anniversary date of March 19 and automobile liability policy has an anniversary date of July 1st. The following are the coverage limits of the policies:

AUTOMOBILE LIABILITY COVERAGE

Bodily Injury*	Property Damage*	Personal Injury Protection
$100,000 per person $300,000 per occurrence	$100,000 per occurrence	$5,000 per person

-Coverage for County-owned vehicles
-Personal injury protection for specified vehicles
-Includes uninsured/under insured motorists

-Coverage for non-owned and hired vehicles
-Limited Mexico coverage
-The deductible is $1,000 per occurrence.

The annual premium is $152,661 for the period July 1, 2011 through July 1, 2012.
Insurance premium provides coverage for 509 vehicles
No settlements exceeded insurance coverage during the past three years.

12. RISK MANAGEMENT (continued)

COMPREHENSIVE GENERAL LIABILITY COVERAGE

Bodily Injury*	Property Damage*	Employee Benefits	Personal and Adv Injury Liability
$100,000 per person $300,000 per occurrence	$100,000 per occurrence	$100,000 per occurrence	$100,000 per person $300,000 per offense aggregate

-The deductible is $5,000 per occurrence.The annual premium is $142,689 for the period July 1, 2011 through July 1, 2012. No settlements exceeded insurance coverage during the past three years.

PROPERTY AND CASUALTY COVERAGE

The property and casualty insurance covers buildings, structures, and personal property, including coverage extensions for earth movement, flood, accounts receivable, valuable records, demolition, increased costs of construction, transit, business interruption, mobile equipment, builder's risk, and loss of rents. Specifically excluded is coverage for fine arts, physical damage to owned automobiles and leasehold interests. Each type of asset covered has specific liability limits and deductibles.

EMPLOYEE HEALTH AND LIFE BENEFITS

On May 1, 1989, Cameron County established a limited risk management program for health and life benefits provided to active and retired employees and their dependents. Premiums are paid into the Internal Service Fund (Health and Life Benefits Fund) by all funds through payroll contributions and are available to pay claims, administrative costs, and claims reserves. Administrative costs include the cost of individual stop loss insurance ($100,000 per insured) and aggregate stop loss insurance (determined by the monthly number of insured lives, at a specified dollar value times twelve), as well as fees charged by a Third Party Administrator (TPA).

Premiums are based upon coverage for the defined fixed administrative fees and the per capita costs of anticipated aggregate health care spending for the upcoming year. Over the past several years, actual costs have decreased as Cameron County has promoted Wellness Plans and Preventative Care, thus resulting in a Fund Balance of $3,237,686. Currently, the Fund's board is examining program saving measures, greater participation of the plan users, and alternate plans for provision of service to insure the financial well being of the program as well as maintaining the ability to provide the level of care desired by the County.

During fiscal year 2011, a total of $7,500,766 was paid in benefits and $1,488,581 was paid in administrative costs. Estimated claims payable, based upon claims filed and estimated unfiled claims at year end, totaled $459,066 as of September 30, 2011. Changes in the balances of claims liabilities during the past three years follow:

	Fiscal Year 2010-2011	Fiscal Year 2009-2010	Fiscal Year 2008-2009
Unpaid claims, beginning of fiscal year	$286,808	$ 310,082	$ 366,285
Incurred claims (including incurred but not reported)	7,673,024	6,653,245	5,880,870
Payments of claims	(7,500,766)	(6,676,519)	(5,937,073)
Unpaid claims, end of fiscal year	$ 459,066	$ 286,808	$ 310,082

PUBLIC OFFICIALS AND LAW ENFORCEMENT LIABILITY

The County self-insures its activities that are normally covered with public officials (errors and omissions) insurance and law enforcement liability insurance. Lawsuits involving wrongful termination, sexual harassment, and breach of contract are typically covered through Public Officials Insurance; whereas, civil rights violations, illegal search and wrongful

12. RISK MANAGEMENT (continued)

Public Officials and Law Enforcement Liability (continued)

incarceration are covered by Law Enforcement Liability Insurance. Since the County is self-insured in these areas of liability, there are no exclusions. Insurance policies purchased from private insurance companies could exclude certain coverages that would leave the County uninsured. Therefore, the lawsuits listed below may or may not have been specifically covered by an acquired insurance policy. Because the County is self-insured with regards to law enforcement liability and public officials liability, all settlements exceed insurance coverage amounts. The County is currently defending against various lawsuits concerning Public Officials and Law Enforcement Liability. While the final outcome of these lawsuits cannot be certain, the County has reserved $500,000 to provide for a contingency in cases in which the County may be adversely ruled upon.

ENTERPRISE ACTIVITY COVERAGE

The System maintains insurance coverage for fire, extended coverage, malicious mischief, and toll equipment coverage. Vehicles are self-insured as to comprehensive collision coverage; however, auto liability coverage is provided through the Texas Association of Counties in amounts above the legal requirements. The County insures the bridge spans for property damage in amounts significantly less than the historical cost of each bridge through McGriff Insurance Agency, AGCS Marine Ins. Co. (Alianz).

The Gateway International Bridge has $3,300,000 in coverage for the bridge span property damage and $5,500,000 for use and occupancy coverage protecting from loss of revenues. The Free Trade Bridge at Los Indios has $4,900,000 to cover property damage to the bridge spans and $2,500,000 for use and occupancy coverage protecting from loss of revenues. The Veteran's International Toll Bridge also has $4,900,000 to cover property damage to the bridge spans and $6,500,000 for use and occupancy coverage protecting from loss of revenues. A significant portion of the amounts capitalized in toll bridges and approaches constitute nonconstruction costs such as environmental assessments, presidential permits, U.S. Coast Guard Permits, legal, engineering, geotechnical surveying, archeological examination, as well as land and site preparation. Most of these costs will not recur should a bridge span need replacement or repair. In addition, private engineering firms structurally inspect all international bridges.
Windstorm and Hail insurance coverage is included under General Property Insurance coverage provided by Diamond State Insurance Company with a 2% deductible for Enterprise Funds of Cameron County. Flood insurance coverage in the amount of $2,522,500 is provided for buildings by Harleysville Ins. Co. and NFIP.

13. COMMITMENTS AND CONTINGENCIES

LITIGATION

The County is presently a defendant in various lawsuits. While the County plans to vigorously defend itself, legal counsel for the County cannot assess the loss, if any, that may result from unfavorable judgments against the County.

The County is also a defendant in cases involving law enforcement operations. The County is self-insured with regards to law enforcement liability. A number of these cases have been dismissed; however, the resolution of those matters still pending is not expected to have a material effect on the County's financial condition.

The County is a defendant in a real estate case where Plaintiffs allege County abandoned an easement that was given to County Parks for the use of park purposes. This is a complicated case involving donated land that Commissioners Court sought to develop by leasing land for development of a hotel complex within the park. The outcome of this case is not known at this time and the material effect, if any, is not known.

In February 2011, a 7 year old child drowned in a Community Park swimming pool located on land leased by Cameron County from the Catholic Diocese in Santa Maria. The pool was not in operation at the time. Texas Association of Counties, the County's Tort Claims Act insurance carrier, has been notified. The incident should be covered by insurance under the County's Tort Claims Act coverage. Under the Act, damages are limited to $100,000 per person up to a maximum of $300,000. No damages outside of the County's coverage are anticipated at this time. Suit has been filed and the County is being defended by the Law Firm of Willette and Guerra.

13. COMMITMENTS AND CONTINGENCIES (continued)

INTERLOCAL AGREEMENTS

Harlingen, Texas and San Benito, Texas

On June 3, 1991, Cameron County entered into an agreement with the Cities of San Benito, Texas and Harlingen, Texas, whereby the County would finance, construct and operate an international toll bridge located at Los Indios, Texas approximately eight miles south of both communities. The revenue bonds issued are payable from the revenues of the County's Toll Bridge System. Each of the cities has agreed to pay the lesser of $200,000 annually, or 25% of any deficiency in annual debt service requirements, net operating losses not including depreciation, and any capital equipment not paid for with bond proceeds.
Any surplus remaining after payment of operations, debt service, or capital equipment purchases, in excess of 140% of the average annual debt service requirements of outstanding Los Indios Toll Bridge Bonds, will be distributed 25% to each city and 50% to the County. The Free Trade Bridge at Los Indios opened November 1, 1992. The results of operations for the Free Trade Bridge at Los Indios for the period ending September 30, 2011 produced a $786,256 surplus as defined by the interlocal agreement. Distributions to the cities are done on a monthly basis with final adjustments after year end closing. Cities of San Benito and Harlingen each received a surplus distribution of $196,564.

Brownsville, Texas

On January 12, 1990, the County entered into an agreement with the City of Brownsville, Texas, whereby the County would finance, construct and operate an international toll bridge located in Southeast Brownsville, Texas, approximately two miles east of Gateway International Toll Bridge. Revenue bonds issued are payable from the revenues of the County's Toll Bridge System. The City of Brownsville, Texas agreed to pay the lesser of $400,000 annually, or 50% of any deficiency in annual debt service requirements, net operating losses not including depreciation, and any capital equipment not paid for with bond proceeds. Any surplus remaining after payment of operations, debt service, or capital equipment purchases, in excess of 140% of the average annual debt service requirements of outstanding Toll Bridge Bonds, will be distributed equally between the City and the County. The bridge opened in April 1999. During the period of bridge construction, the City and County paid the net annual debt service and such payments were recorded as contributed capital. The results of operations for the Veterans Bridge for the year ended September 30, 2011 produced a distribution to City of Brownsville of $1,528,935. The following is a summary of the interlocal transactions between the City of Brownsville, Texas and the County:

Surplus Distributed from Operations

Fiscal Year Ended September 30,	Cameron County(50%)	City of Brownsville(50%)	Total Surplus (Deficiency)
2011	$1,528,935	$1,528,935	$3,057,870
2010	1,468,453	1,468,453	2,936,906
2009	1,243,110	1,243,110	2,486,220
2008	2,004,538	2,004,538	4,009,076
2007	2,716,305	2,716,305	5,432,610
2006	2,930,652	2,930,652	5,861,304
2005	2,496,070	2,496,070	4,992,140
2004	2,457,949	2,457,949	4,915,898
2003	2,219,659	2,219,659	4,439,318
2002	1,868,996	1,868,996	3,737,992
2001	1,544,804	1,544,804	3,089,608
Total	$22,479,471	$22,479,471	$44,958,942

Cameron County Regional Mobility Authority (CCRMA)

On April 11, 2006 the County entered into an agreement with the Cameron County Regional Mobility Authority (CCRMA) whereby the County would provide a loan of $250,000 for the purpose of assisting the CCRMA in its organizational efforts. In addition, the Cameron County Auditor's office oversees all financial transactions for the CCRMA. On May 23, 2006 the County and the CCRMA entered into another agreement to prepare route analysis, schematic design and environmental

13. COMMITTMENTS AND CONTINGENCIES (Continued)

Interlocal Agreements (continued)

assessment to include a finding of no significant impact for the North Rail Relocation Project and the FM 509 extension between its current termination point and Expressway 77. The funds for the work will be provided by Cameron County through Project Road Map. The County also entered into an agreement to provide administrative services to the CCRMA for which they will be reimbursed $70,000. CCRMA agressively continues to work with Texas Department of Transportation on a number of transportation projects: West Parkway in Brownsville, East Loop SH32, 2nd Access to South Padre Island area, Port Isabel Access Road, West Rail Relocation, FM509 and SH550 Phase II and Phase III, Olmito Rail Expansion/Harlingen Relocation and I-69/US77.

Tax Increment Reinvestment Zones (TIRZ)

Cameron County is a participant in a number of reinvestment zones with local municipalities: City of La Feria Reinvestment Zone #1, City of Brownsville and Reinvestment Zone #1 in Brownsville; City of San Benito and San Benito Reinvestment Zone #1. Cameron County Commissioners Court appoints one representative to each zone board; county representative is usually the county commissioner in whose precinct the zone is located. The City of La Feria and City of Brownsville are expected to submit accounting reports for year ending 9/30/11, however, this information has not been received. There were no distributions during this fiscal year and liabilities are not expected to be material.

14. RETIREMENT PLAN

Plan Description

Cameron County provides retirement, disability and death benefits, for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide, Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 586 nontraditional defined benefit pension plans. TCDRS issues an aggregate comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan's provisions are adopted by the governing body of the employer, within the options available in the state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits, with interest. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDR Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 8.48% for the months of the accounting year in 2010 and 8.51% for the months of the accounting year in 2011.

14. RETIREMENT PLAN (continued)

Funding Policy

The contribution rate payable by the employee members for the calendar years 2010 and 2011 is the rate of 7.00% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Annual Pension Cost

For the employer's accounting year ended September 30, 2011, the annual pension cost for the TCDRS plan for its employees was $4,229,220 and the actual employer contributions were $5,136,892. Employer contribution represents the amount County needs to contribute to fund future benefits for current, former and retired employees. The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2010 and December 31, 2011, the basis for determining the contribution rates for calendar years 2010 and 2011.

The required contribution was determined as part of the December 31, 2010 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31,2010 included (a) 8.0 percent investment rate of return (net of administrative expenses), and (b) projected salary increases of 5.4 percent. Both (a) and (b) included an inflation component of 3.5 percent. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a ten year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis.
The most recent actuarial valuation, dated December 31, 2010, is as follows:

Actuarial Valuation Information

Actuarial valuation date	12/31/2008	12/31/2009	12/31/2010
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percentage of payroll, closed	level percentage of payroll, closed	level percentage of payroll, closed
Amortization period	20 years	20 years	20 years
Asset valuation method	SAF: 10-yr smoothed ESF: Fund Value	SAF: 10-yr smoothed ESF: Fund Value	SAF: 10-yr smoothed ESF: Fund value
Actuarial Assumptions:			
Investment return*	8.00%	8.00%	8.00%
Projected salary increases*	5.30%	5.40%	5.40%
Inflation	3.50%	3.50%	3.50%
Cost-of-living adjustments	0.00%	0.00%	0.00%

*Includes inflation at the stated rate

Trend Information
for the Retirement Plan for the Employees of Cameron County, Texas

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2005	3,367,637 100%	0	0
2006	3,571,441 100%	0	0
2007	3,745,935 100%	0	0
2008	3,910,805 100%	0	0
2009	3,986,223 100%	0	0
2010	4,229,220 100%	0	0

14. RETIREMENT PLAN (continued)

Funded Status & Funding Progress

As of December 31, 2010, the most recent actuarial valuation date, the plan was 90.0 percent funded. The actuarial accrued liability for benefits was $156,649,471, and the actuarial value of assets $141,393,519, resulting in an unfunded actuarial accrued liability of $15,255,652. The annual covered payroll was $57,141,769 and the ratio of the UAAL to the covered payroll was 26.7 percent. The schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Schedule of Funding Progress for the Retirement Plan for the Employees of Cameron County, Texas

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll1 (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/04	84,815,990	94,567,180	9,751,190	89.69%	43,786,102	22.27%
12/31/05	93,373,660	101,902,519	8,528,859	91.63%	44,873,621	19.01%
12/31/06	105,494,186	110,145,016	4,650,830	95.78%	49,198,903	9.45%
12/31/07	116,524,682	120,764,884	4,240,202	96.49%	51,477,007	8.24%
12/31/08	118,553,243	132,229,200	13,675,957	89.66%	54,361,802	25.16%
12/31/09	134,004,195	146,854,435	12,850,240	91.25%	56,201,915	22.86%
12/31/10	141,393,519	156,649,171	15,255,652	90.00 %	57,141,769	26.70%

Other Post Employment Benefits

Plan Benefits

Governmental Accounting Standards Board issued Statement No. 45 improving financial reporting by requiring systematic, accrual-basis measurement and recognition of Other Post Employment Benefits (OPEB) costs over a period that approximates an employee's years of service. In compliance with this statement, Cameron County has implemented the requirements of GASB Statement No. 45 during fiscal year 2008; GASB 45 benefits provided by Cameron County to retirees only includes medical benefits. Cameron County administers a single-employer defined benefit variety that covers employees, retirees and their spouses. The plan provisions allow members to retire upon attaining age 60 with 8 or more years of service or when the sum of their age and years of service equals 75 or more. Dependants of retirees who are not eligible for Medicare are also eligible for coverage while retiree is alive but they must pay for dependent coverage. Effective 10/1/07, retirees are not eligible for medical benefits after age 65. Participants under disability are eligible for continued medical coverage under COBRA but must pay the full premium. Cameron County does not offer dental, vision, hearing or life insurance benefits to retirees. Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to Commissioner's Court. Monthly medical contributions required by retirees are as follow:

	Retiree	Retiree & Spouse	Retiree & 1 Child	Retiree & more than 1 child
Medical/Tx	$250.78	$468.78	$400.78	$425.78

Membership in the plan at 10/1/09 the date of the latest actuarial valuation, consists of the following:

Active Members:	1,413 members
Retirees and beneficiaries receiving benefits:	38 members

14. RETIREMENT PLAN (continued)

MULTIPLE EMPLOYER DEFINED BENEFIT GROUP TERM PLAN
GROUP TERM LIFE FUND

Cameron County participates in a cost-sharing multiple-employer defined-benefit group-term life insurance plan operated by the Texas County & District Retirement System (TCDRS). This plan is referred to as the Group Term Life Fund (GTLF). This optional plan provides group term life insurance coverage to current eligible employees and, if elected by employers, to retired employees. The coverage provided to retired employees is a postemployment benefit other than pension benefits (OPEB). Retired employees are insured for $5,000.

The GTLF is a separate trust administered by the TCDRS board of trustees. TCDRS issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for the GTLF. This report may be obtained by writing to the Texas County & District Retirement System, P.O. Box 2034, Austin, Tx. 78768-2034 or by calling 1-800-823-7782.

Funding Policy

Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed and the contractual rate is determined using the unit credit method for providing one-year term life insurance. Cameron County's contributions for the GTLF for the years ended 9/30/11, 2010 and 2009, were $151,183, $159,477, and $159,581, respectively, which equaled the contractually required contributions each year.

Annual OPEB Costs and Net OPEB Obligation

The Annual Required Contribution (ARC) is the amount Cameron County would be required to report as an expense for fiscal year beginning October 1, 2009. The ARC is equal to the Normal Cost and an additional amount to amortize the unfunded Actuarial Accrued Liability (AAL) over 28 years on a closed basis. The ARC is the representation of an accounting expense and the County is not required to fund this expense or to contribute to a special separate trust.
For fiscal year end 2011, the County's annual OPEB cost (expense) was $3,639,362 for the post employment healthcare plan. Cameron County's annual OPEB cost, percentage of annual OPEB cost contribution and net OPEB obligation information is summarized below.

The following table shows the calculation of the Annual Required Contribution and Net OPEB Obligation.

	10/1/07 9/30/08	10/1/08 9/30/09	10/1/09 9/30/10	10/1/10 9/30/11
Annual Required Contribution	$ 5,202,452	$ 5,202,452	$ 3,247,016	$ 3,247,016
Interest on Net OPEB Obligation	-	-	398,883	533,679
Adjustment to ARC	-	-	-	-
Contributions Made	(329,533)	(103,293)	(276,000)	(141,333)
Change in Net OPEB Obligation	4,872,919	5,099,159	3,369,899	3,639,362
Net OPEB Obligation-beginning of year	-	4,872,919	9,972,078	13,341,977
Net OPEB Obligation - end of year	$ 4,872,919	$ 9,972,078	$ 13,341,977	$ 16,981,339

14. RETIREMENT PLAN (continued)

Trend Information

The following table show the annual OPEB Cost and Net OPEB obligation for the prior 3 years:

Fiscal Year End	Annual Required Contribution	Interest on OPEB	Adjustment to ARC	Increase (Decrease) to ARC	Net OPEB Obligation
09/30/08	5,202,452	-	(329,533)	4,872,919	4,872,919
09/30/09	5,202,452	-	(103,293)	5,099,159	9,972,078
09/30/10	3,247,016	398,883	(276,000)	3,369,899	13,341,977
09/30/11	3,247,016	533,679	(141,333)	3,639,362	16,981,339

As of 10/1/09, the most recent actuarial valuation date, the Plan was 0% funded. The actuarial accrued liability for benefits was $19,807,065 and the actuarial value of assets was -0-. The covered payroll (annual payroll of active employees covered by the Plan) was $57,141,769 and the ratio of the UAAL to the covered payroll was 34.7%.

SCHEDULE OF FUNDING PROGRESS

Unfunded 4.0% Discount Rate

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
10/1/2007	$0	$29,819,229	$29,819,229	0.0%	$48,724,142	61%
10/1/2008	$0	$29,819,229	$29,819,229	0.0%	$47,208,137	63%
10/1/2009	$0	$19,807,065	$19,807,065	0.0%	$49,052,791	40%
10/1/2010	$0	$19,807,065	$19,807,065	0.0%	$49,632,027	40%

Actuarial Methods and Assumptions

Cameron County's first actuarial study was completed as of 10/1/07; current actuarial study is reflected on data as of 10/1/09. The actuarial cost method used for determining benefit obligations is the Projected Unit Credit Cost Method. Under this methodology the actuarial present value of projected benefits is the value of benefits expected to be paid for both active and retirees. The Actuarial Accrued Liability (AAL) is the actuarial present value of benefits attributed to employee service rendered prior to valuation date. The AAL equals the present value of benefits multiplied to a faction equal to service to date over service at expected retirement. Normal Cost is the actuarial present value of benefited attributed to one year of service. This equals the present value of benefits divided by service at the anticipated date of retirement. Retirees are not accruing anymore service; their normal cost is zero. In determining the ARC, the Unfunded AAL is amortized as a level dollar over 28 years on a closed basis. Actuarial assumptions are summarized in the chart listed:

14. RETIREMENT PLAN (continued)

Economic Assumptions

Discount Rate (liabilibities)	Pay-as-you-go: 4.0% effective rate
Health Cost Trend (post- 65)	N/A. Medical benefits are not available after age 65.
Health Cost Trend (pre-65)	8.70% in the first year (FYE 2010) 7.40% in the 2nd year Downgrade by 4.70% per year in the 63rd. Year (FYE2072) and beyond
Retiree Premium Increases	Same as trend disclosed above

Demographic assumptions regarding retirement and turnover are based on statistics taken from the Texas County and District Retirement System (TCDRS) pension valuation. For retirement prior to age 65, 100% of employees are assumed to elect continued coverage in retirement under the current plan. 50% of employees are assumed to have a covered spouse in retirement and no dependent children are assumed. Age of spouses covered are assumed to be same as retiree. Medical plan was reviewed as well participant census, paid claims and reinsurance recoveries data from the date September 2007 through May 10. Medical premiums are assumed to increase with the medical trends. Administrative expenses and stop loss premiums per employee per month for plan years 2008 thru 2011.

Cameron County has not funded a separate, irrevocable trust to fund annual OPEB costs. The discount rate used for OPEB determination costs is 4.0%; the County's long term expectation of returns on its operating funds. Retirement and withdrawal rates are the same as used by Texas County and District Retirement System in its actuarial valuations of retirement benefits.

Healthcare inflation rate used in this actuary study was determined by using health cost projection rates released by the Office of the Actuary at the Centers for Medicare and Medicaid Services (CMS). Inflation rate was determined for both medical costs and administrative costs.

HEALTH CARE INFLATION

FYE	*Pre-65*	*Post-65*
2010	8.70%	n/a
2011	7.40%	n/a
2012	6.20%	n/a
2013	5.90%	n/a
2014	5.90%	n/a
2015	5.80%	n/a
2016	5.80%	n/a
2017	5.80%	n/a

2057	4.80%	n/a
2058	4.70%	n/a

2068	4.70%	n/a
2069	4.60%	n/a
2070	4.60%	n/a
2071	4.60%	n/a
2072 and after	4.70%	n/a

14. RETIREMENT PLAN (continued)

The actuarial study was completed using (l) actuarial valuations that involve estimates of the value of reported amounts and assumptions about the probability of events far into the future and (2) these actuarial amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. OPEB calculations are based on the substantive plan in effect at the time of valuation and on the pattern of sharing of costs between employer and plan members.

Additional Disclosures

Texas Local Government Code, Chapter 175 requires counties make available continued health benefit coverage to retirees and their dependents beyond the end of an individual's employment with County. Texas Law does not require counties to fund all or any portion of such coverage. Effective October 1, 2007, County discontinued medical coverage after age 65. The County may incur a debt obligation to pay for OPEB cost for its retired employees so long as the County follows the constitutional requirement that it have sufficient taxing authority available at the time such debt is incurred to provide the payment of the debt and has levied a tax for such purpose. Information and amounts presented in the County's Comprehensive Annual Financial Report relative to OPEB expense/expenditures, related liabilities (assets), note disclosures, and supplementary information are only intended to achieve compliance with the requirements of generally accepted accounting principles (GASB 45) and does not constitute or imply that the County has made a commitment or is legally obligated to provide OPEB benefits. Cameron County has not incurred a legal debt obligation for OPEB nor has it levied a tax for the same. The County does not have a separate audited GAAP basis postemployment benefit plan report available for defined benefit plans. Currently, the County funds costs associated with OPEB on a current "pay as you go" basis for each single year through annual appropriations authorized by Commissioners Court during the annual County Budget Adoption Process.

15. PRIOR PERIOD ADJUSTMENTS

Cameron County issued Series 2005 Limited Tax Refunding $21,420,000, Series 2007 Certificates of Obligation $8,000,000, Series 2008 Certificates of Obligation $16,075,000 for capital projects. County issuances of this long term debt included debt financed capital contributions from general government for business type activities. At the time of issuance, business type long term debt from these issuances was recognized as a note payable to Limited Tax Bonds Fund and as a note receivable in Limited Tax Bonds Fund. Cameron County believes that the proper accounting principle preferable in this debt recognition is to recognize this debt as long term debt of business type activities. This change has been implemented as of 9/30/11. It is the intent of Cameron County for proprietary funds to pay these debt financed capital funding obligations in compliance with bond covenants.