

CAMERON COUNTY, TEXAS  
COMMISSIONERS' COURT APPROVED BUDGET



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FISCAL YEAR 2011-2012



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

October 1, 2011

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

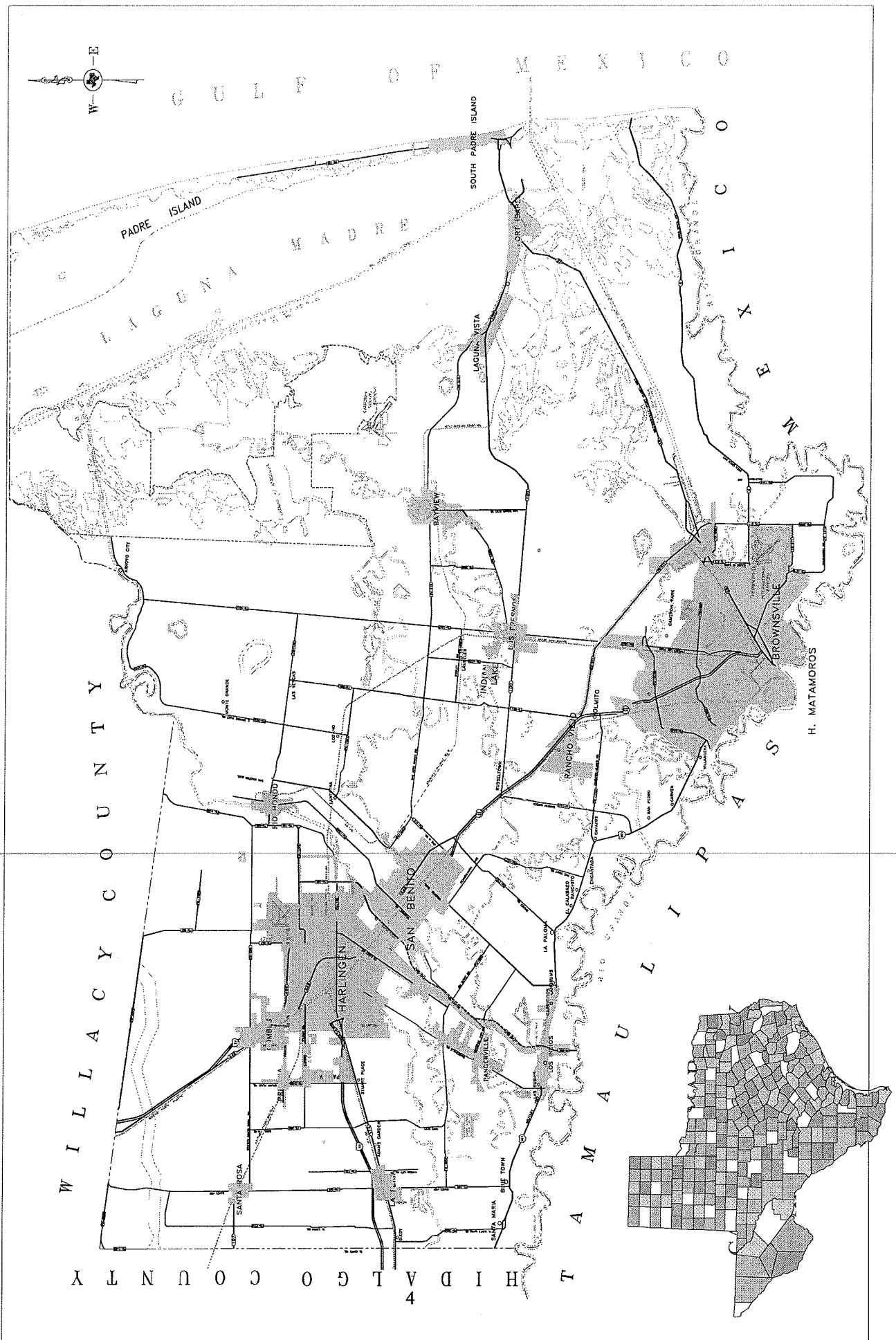
Dear Members of the Commissioners Court:

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 15, 2011:

	<b>2012 Proposed Budget</b>	<b>2012 Approved Budget</b>	<b>2011 Approved Budget</b>	<b>Increase (Decrease)</b>
General Fund	72,300,758	72,467,628	72,005,531	462,097
Road & Brindge Fund	9,827,268	10,505,378	9,992,909	512,469
Law Library Fund	170,850	170,583	165,629	4,954
Employee Benefits Fund	8,480,470	8,160,520	8,599,391	(438,871)
Unlimited Tax Revenue I&S Fund	340,009	340,009	420,181	(80,172)
Limited Tax Revenue I&S Fund	8,825,333	8,825,333	7,923,108	902,225
Veterans International Bridge at Los Tomates	6,568,272	6,777,914	7,101,724	(323,810)
Free Trade Bridge at Los Indios	1,846,573	1,832,152	2,326,181	(494,029)
Gateway International Toll Bridge	5,427,546	5,827,546	6,350,597	(523,051)
Colonia Light/Scofflaw Fund	120,959	120,959	42,644	78,315
Parks System Revenue Fund	5,408,500	5,408,500	5,336,788	71,712
County Airport Fund	33,300	33,287	33,287	-
	<u>119,349,838</u>	<u>120,469,809</u>	<u>120,297,970</u>	<u>171,839</u>

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*

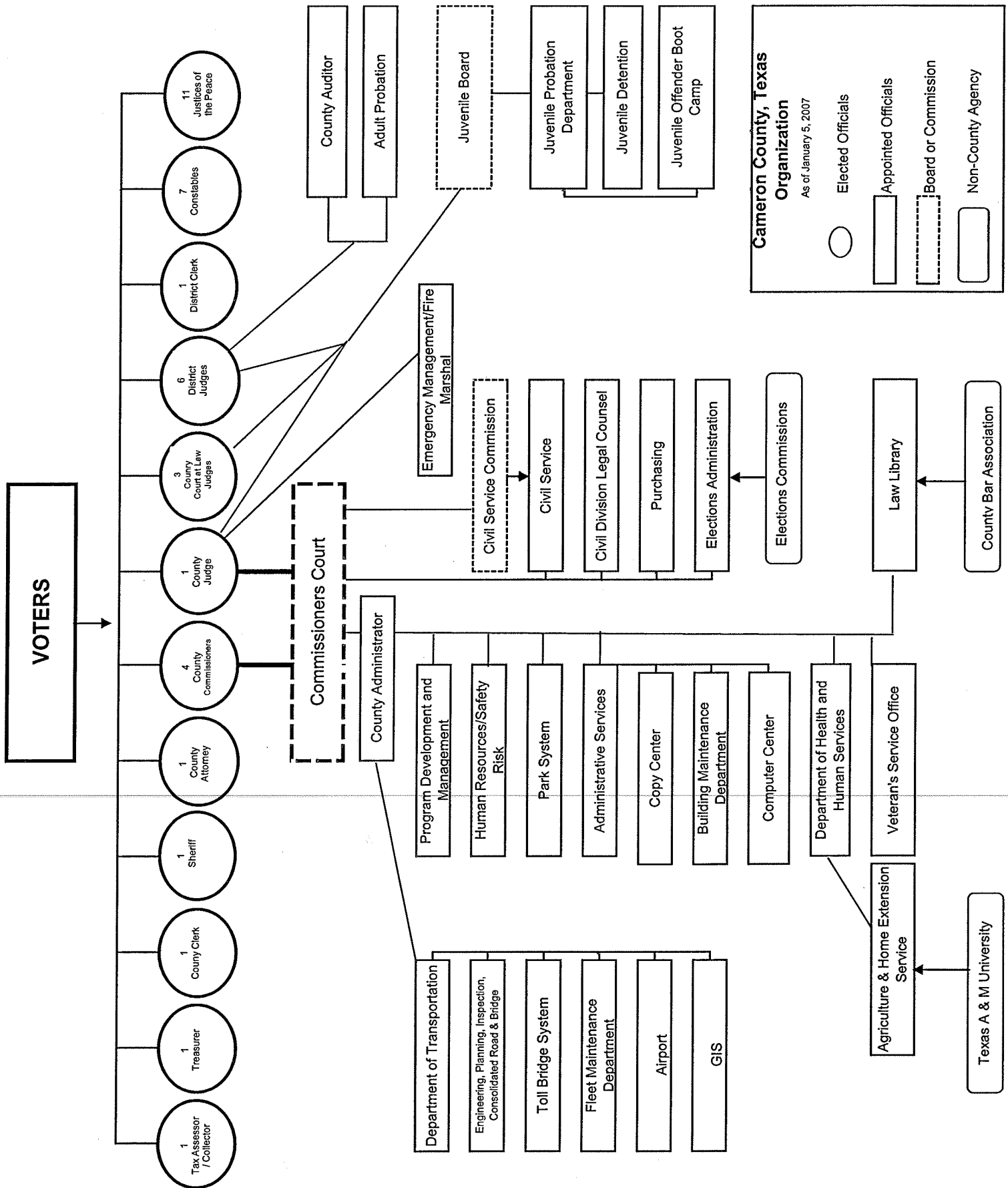
### FY 2011-2012 BUDGET & TAX CALENDAR

May 2, 2011	Budget Packets sent to departments to begin formal budget preparation
May 27, 2011	Deadline for submittal of final budget requests
May 27- July 29, 2011	Preparation of Departmental Budgets & ( <b>Departmental Budget Workshops dates to be determined</b> )
July 26, 2011	Certified Tax Roll Delivered to County
August 4, 2011	Meeting of Commissioners Court to discuss tax rate(effective & 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, 2011	72-hour notice for meeting to discuss tax rate (open meeting notice)
08/06/11 & 08/09/11	Publish Notice of Elected Officials salaries(set 10+ days after notice) Calculation and publication of effective tax rate, rollback rate, etc., as required
August 11, 2011	Meeting to discuss tax rate and record vote and schedule public hearing
August 12, 2011	FILE Proposed BUDGET W/ CCLERK
August 14, 2011	"Notice of Public Hearing on Tax Increase" (1st quarter-page notice) published at least seven days before public hearing.
August 18, 2011	Public Hearing & Setting salaries of Elected Officials (5 days to file grievance from notice)
August 19, 2011	72-hour notice for public hearing on tax increase (open meeting notice)
August 23, 2011	<b>Public Hearing on tax rate</b>
August 26, 2011	72-hour notice for 2nd public hearing on tax increase (open meeting notice) 72-hour notice for public hearing on budget (open meeting notice)
August 28, 2011	Notice of Public hearing on Budget(at least 15 days after filing)
September 1, 2011	<b>Second Public Hearing on tax rate(announce meeting to adopt) 3-14 days from this date</b> <b>Public Hearing on Budget</b> Final changes to budget Commissioners Court considers Grievance Committee recommendations
September 4, 2011	Notice on Vote on Tax Rate (published before meeting to adopt tax rate) 2nd qtr page notice
September 9, 2011	72-hour notice for vote on tax rate (open meeting notice) 72-hour notice for adoption of budget
<b>September 15, 2011</b>	Final Adoption of Budget Order adopting tax rate

## ***ELECTED OFFICIALS***

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Carlos H. Cascos	County Judge
Sophia Benavides	Commissioner, Precinct 1
Ernie Hernandez	Commissioner, Precinct 2
David A. Garza	Commissioner, Precinct 3
Dan Sanchez	Commissioner, Precinct 4
Arturo Nelson	Judge, 138 <sup>th</sup> Judicial District
Benjamin Euresti, Jr.	Judge, 107 <sup>th</sup> Judicial District
Leonel Alejandro	Judge, 357 <sup>th</sup> Judicial District
Janet Leal	Judge, 103 <sup>rd</sup> Judicial District
Migdalia Lopez	Judge, 197 <sup>th</sup> Judicial District
Elia Cornjo-Lopez	Judge, 404 <sup>th</sup> Judicial District
David Sanchez	Judge, 444th Judicial District
Jose Rolando Overa, 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
<i>Kip Hodge Van Johnson(appointed)</i>	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
David Wise	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



## *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, Brownsville Economic Development Corp. (BEDC),

#### Climate

The County enjoys a sub-tropical environment with mild, dry winters, and warm, 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 <sup>(1)</sup>	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 Hannifin.

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## *Cameron County General Information*

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### *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



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## *Cameron County General Information*

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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.

## 2011 Property Valuations

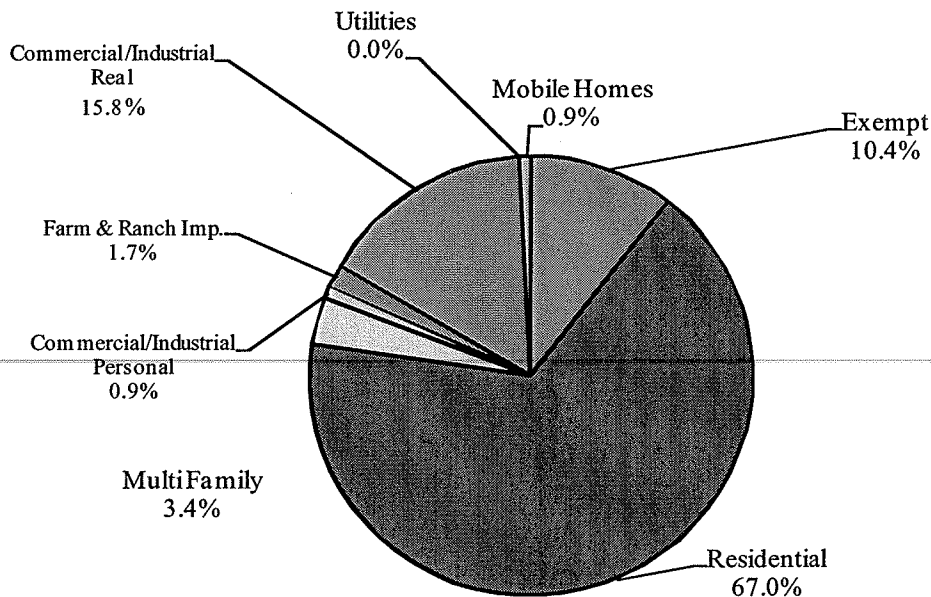
	A	B	C	D	E	F	
			=B-A	=C/A			
	FY 2010-2011 Tax Year 2010	FY 2011-2012 Tax Year 2011	Increase (Decrease)	Percent Change	Tax Year 2011 100% Tax Levy @ .384291	Tax Year 2010 100% Tax Levy @ .364291	100% Collection Levy Increase @ .384291
Homestead Improvement	5,715,010,366	5,695,408,883	(19,601,483)	-0.34%	21,886,944	20,819,268	1,067,675
Non-Homestead Improvement	4,103,819,537	4,268,688,044	164,868,507	4.02%	16,404,184	14,949,845	1,454,339
Total Improvement	9,818,829,903	9,964,096,927	145,267,024	1.48%	38,291,128	35,769,114	2,522,014
Homestead Land	1,885,622,853	1,897,894,287	12,271,434	0.65%	7,293,437	6,869,154	424,283
Non-Homestead Land	3,220,876,176	3,233,990,303	13,114,127	0.41%	12,427,934	11,733,362	694,572
Ag Market	939,711,080	935,187,446	(4,523,634)	-0.48%	3,593,841	3,423,283	170,558
Total Land	6,046,210,109	6,067,072,036	20,861,927	0.35%	23,315,212	22,025,799	1,289,413
Total Personal Property	1,940,170,259	1,963,556,269	23,386,010	1.21%	7,543,806	7,067,866	-
Total Mineral Property	2,106,440	1,407,400	(699,040)	-33.19%	5,409	7,674	(2,265)
TOTAL MARKET VALUE +	17,807,316,711	17,996,132,632	188,815,921	1.06%	69,155,554	64,870,452	4,285,102
Homestead Cap -	78,736,693	57,768,523	(20,968,170)	-26.63%	221,941	286,831	(64,889)
Ag Market	939,711,080	935,187,446	(4,523,634)		3,593,841	3,423,283	170,558
Ag Use	80,260,072	72,886,180	(7,373,892)		280,095	292,380	(12,285)
Deferment	859,451,008	862,301,266	2,850,258	0.33%	3,313,746	3,130,903	182,843
TOTAL EXEMPTIONS -	1,617,18,555	1,277,166,883	85,448,328	7.17%	4,908,037	4,341,323	566,714
NET TAXABLE	15,677,410,455	15,798,895,960	121,485,505	0.77%	60,711,829	57,111,395	3,600,434
(less) Freeze Taxable	1,126,480,934	1,260,340,256	133,859,322	11.88%	4,843,374	4,103,669	739,706
(less) Transfer Adjustment	727,043	371,150	(355,893)		1,426	2,649	(1,222)
Freeze Actual Tax					3,860,007	3,356,851	503,156
Over 65 Deferrals	-	-	-	0.00%	-	-	-
Final Taxable Value	14,550,202,478	14,538,184,554	(12,017,924)	-0.08%	59,727,036	56,361,929	3,365,107
			Less : Tax from new construction				(1015,347)
			Net Tax from re-Appraisal Values				\$ 2,349,760
New Construction	\$ 290,734,838	\$ 279,562,847	\$ (11,171,991)	-3.84%	\$ 1,015,347		

## *Property Appraisal Comparison*

### New Construction Tax Year 2011

	New Construction Market Value	Tax Levy at Current Rate
Residential	205,491,485	789,685
Multi Family	10,485,616	40,295
Farm & Ranch Improvements	5,104,977	19,618
Commercial/Industrial Personal	2,675,553	10,282
Commercial/Industrial Real	48,352,264	185,813
Utilities	12,467	48
Mobile Homes	2,865,251	11,011
Real Inventories	5,637,695	21,665
Exempt	32,060,075	123,204
Other	-	-
Total	<u>312,685,383</u>	<u>1,201,622</u>

### New Construction

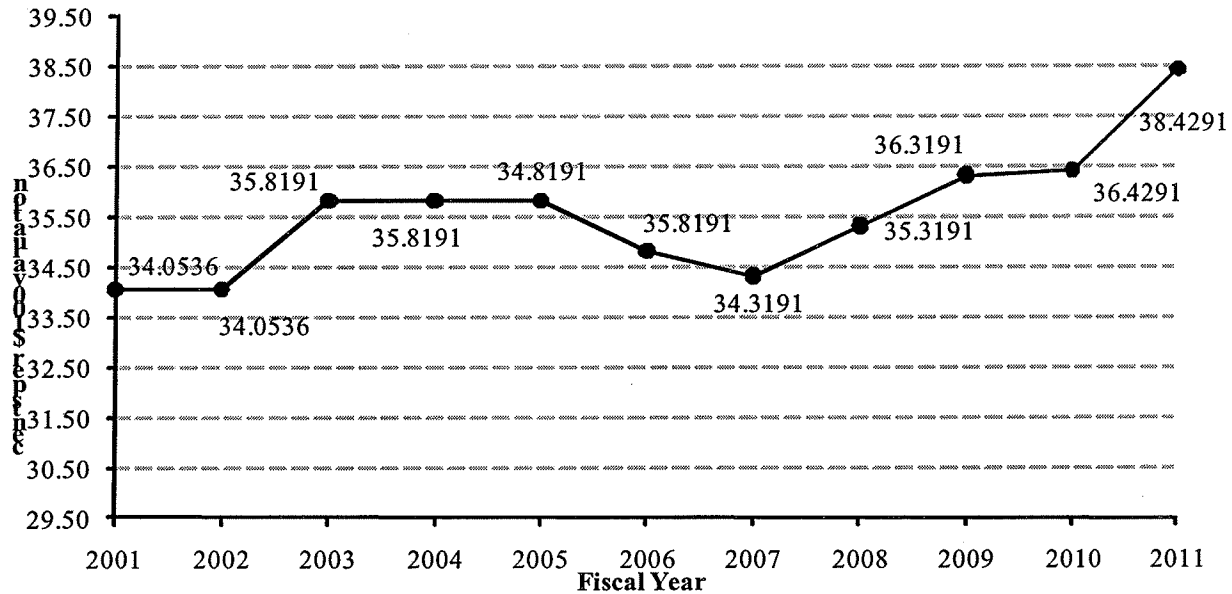


Cameron County's taxable values grew by 1.29% since January 2010. New construction in the county provided \$312,685,383 in new property values. New construction growth is 3% more than last year's amount. Residential construction represents 67.0% of the new properties. Commercial construction is also 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 \$1,201,622 in tax revenue.

## 2011-2012 Tax Rate and Tax Levy

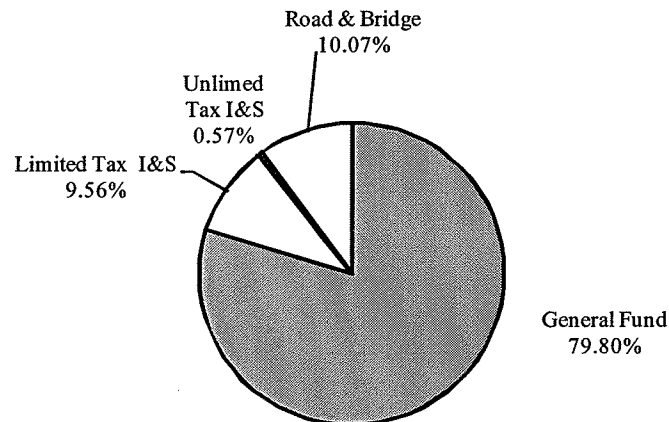
The Commissioners Court approved the tax rate of \$0.384291 per \$100 assessed property valuation. The tax rate is two cent increase over the tax rate calculated for FY 2010-2011. At this rate, current property tax revenues are budgeted to increase by 4.7% generating \$3,365,107 in additional tax revenues at a 100% collection rate.

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



## TAX RATE DISTRIBUTION

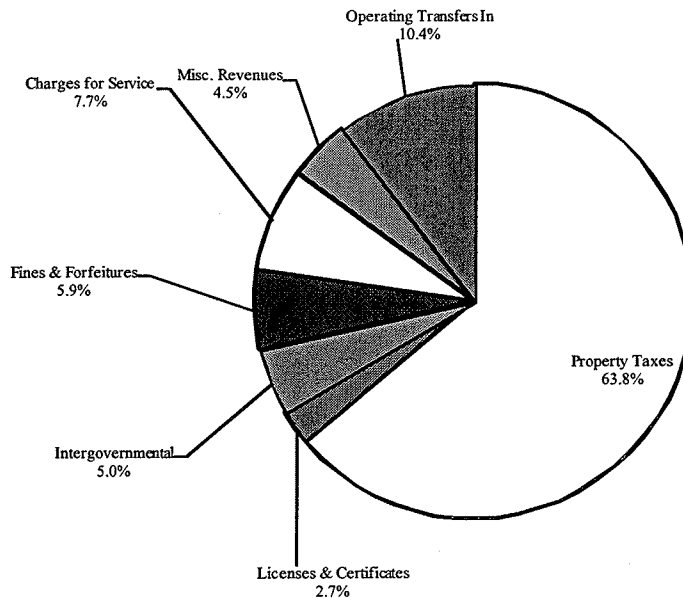
The General Fund portion of the tax revenues decreased from 80.9% to 79.8% of the total levy for FY 2011-2012, compared to FY 2010-2011. Road and Bridge tax revenues increased from 9.0% to 10.1% for the corresponding years. Debt issue tax revenues remained constant at from 10.2%.



## ***Your Tax Dollars at Work***

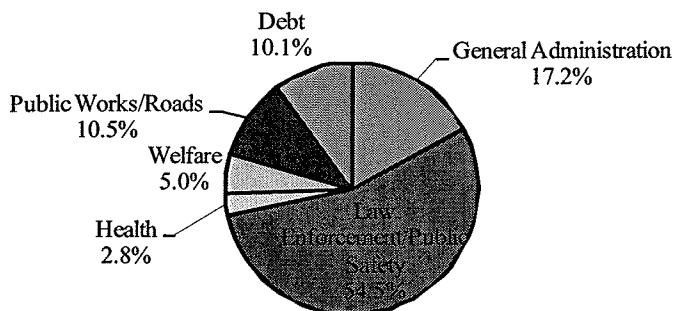
County's total Operating Budget for Fiscal Year 2011-2012, including the General Fund, Road & Bridge/Public Works, and Debt Service, is \$92,138,348, an increase of \$1,796,619 above the prior year's resources reflecting a .0199% increase in government in just one year. The following chart illustrates 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 \$83,449 home will pay \$320.69 in County property taxes for Fiscal Year 2012, an increase of \$16.69 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 \$320.69 is Spent?**



General Administration	\$55.10
General Gov't.	
Law Enforcement	174.78
Health	8.88
Welfare	<u>16.00</u>
Health & Welfare	24.88
Public Works / Roads	33.53
Debt	<u>32.40</u>
<b>TOTAL</b>	<b>\$320.69</b>

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## *Fiscal Policy*

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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, 2010, was \$5,195,954 compared to \$6,174,360 at September 30, 2009 and \$7,784,250 at September 30, 2008. The unreserved portion of the fund balance was \$3,102,976. 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 7.33% of the Fiscal Year 2010 total General Fund expenditures of \$70,877,394 (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 27 days based on 2010 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.

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Revenues generated during FY 2011 but received up to 60 days after year-end will be attributed to FY 2011. 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, 2010, was \$4,608,022 compared to \$3,668,220 at September 30, 2009. The 2010 fund balance represents 40.0% of the \$11,680,066 annual Road and Bridge expenditures for FY 2010. Again, if all resources were not available, the Road and Bridge fund could operate for 144 days based on 2010 expenditures. Fund balance for the Road & Bridge Fund for Fiscal Year-end 2011 is estimated at \$4,906,755, an amount greater than 170 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.

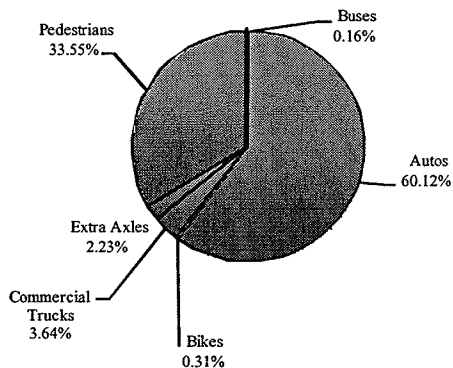
All bridges within the Cameron County International Toll Bridge System are operated under a joint agreement with the Government of Mexico. County ownership of the bridges extends to a point over the river representing the international boundary between the United States and Mexico. The respective owner 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, 2010, and the changes to the toll rates to be in effect October 1, 2010:

Type of Customer/Vehicle	Sept. 30, 2010 Rate	Oct. 01, 2010 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, 2010, over 5 million six hundred thousand southbound cars, trucks, bicycles, motorcycles, and pedestrians crossed south into Mexico via the Cameron County International Toll Bridges

#### SOUTHBOUND CROSSINGS



	FY 2008-2009	FY 2007-2008	Number. Change	% Change
Autos	3,370,250	3,825,862	-455,612	-11.9%
Commercial Trucks	204,090	191,652	12,438	6.5%
Extra Axles & Misc.	125,042	144,115	-19,073	-13.2%
Bikes	17,323	21,860	-4,537	-20.8%
Busses	8,780	9,248	-468	-5.1%
Pedestrians	1,880,640	1,870,109	10,531	.6%
Total	5,606,125	6,062,846	-456,721	-7.5%

Southbound auto crossings, System-wide, decreased by 456,721 reflecting a 7.5% 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 12,438, an 6.5% increase compared to the prior year's level.

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## *Fiscal Policy*

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### *Enterprise Operations:continued*

#### **International Toll Bridge System: continued**

Pedestrian crossings increased by over 10,000 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 \$14,418,612, down from the prior year's \$14,427,784, an decrease of \$9,172, or a .07% decrease. At September 30, 2010, the Cameron County International Toll Bridge System had \$348,979 in working capital, an amount sufficient to provide for 18 days of operations based on fiscal year 2010 activity.

**Park System:** The County Park System operations generated \$4,391,899 in fees, rentals and other income for the year, which was approximately 9.7% below last year's totals. The net loss from all Park System operations was \$470,598. At September 30, 2010, the Park System had \$807,532 in working capital, an amount sufficient to satisfy the following year's debt service and provide for 53 days of operations based on activity during fiscal year 2010.

**County Airport:** The Airport operations provided \$32,834 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, 2010, the County has unlimited tax and limited tax general obligation bonds outstanding in the amount of \$63,405,000. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$58,895,000 and bonds issued under Article 722 of Vernon's Civil Statutes total \$4,510,000. The debt limits for the two authorizations are \$3,309,807,579 (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 \$3,273,730,698.

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

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### ***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, 2010, 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.



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## *Fiscal Policy*

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### ***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 \$4,400 per employee premium for health insurance.

During Fiscal Year 2010, a total of \$6,676,520 was paid in benefits and \$1,432,135 was paid in administrative costs. Incurred, but not reported, claims in the amount of \$286,807 have been accrued as a liability and were actuarially determined. The Health and Life Benefits Fund reported net operating income of \$333,826, as compared to a net income of \$1,553,386 in fiscal year 2009. Preliminary Employee Benefits Fund fund balance for Fiscal Year-end September 30, 2011, is projected to be approximately \$4.2 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 reappropriated 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.

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## 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.

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## *Investment Policy*

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### **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 ladder 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 than 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 ladder 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**

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## *Investment Policy*

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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.

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## *Investment Policy*

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### **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 Committee's 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**

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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.

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## *Investment Policy*

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### **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.

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## *Investment Policy*

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### **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.

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## *Investment Policy*

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### **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

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## *Approved Budget*

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The Commissioners Court's priorities for the 2011-2012 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 1.49% taxable valuation growth and an increase in the tax rate the General Fund current tax revenue is projected to grow by \$1,701,315 dollars.

Intergovernmental revenues are projected to decrease by \$382,252. 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 \$44,271 in revenues over last years budget. The largest increase is due the increased revenues generated for filing of documents.

Fines and Forfeiture revenues are projected to increase by approximately \$883,614 over last fiscal year due to a decrease in the collections in all the Courts.

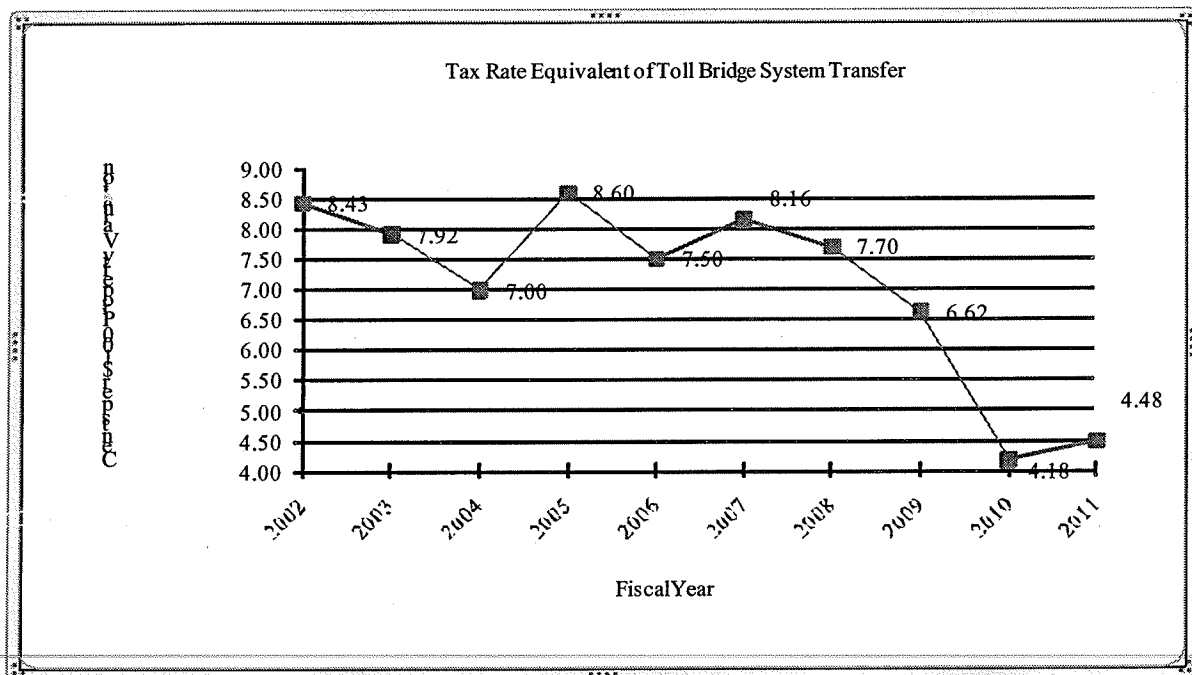
Miscellaneous Revenue includes interest earnings, sales of surplus properties, commissions from rents or sales, and commissions on the collections of other governmental entities property taxes. The budgeted revenues are budgeted to increase compared to last fiscal year. The total is made up of various line item increases and decreases. The largest group of increases is inmate phone commissions. The budget was decreased by \$233,406.

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 2011-2012 is scheduled to be \$6,070,577, 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 \$0.404281 per \$100 property valuation.



## Approved Budget

Fiscal Year	Toll Bridge Transfer	Taxable Appraised Valuation	Tax Rate Equivalent
2002	6,148,804	8,294,489,659	8.43
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



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 \$14,437,612 an decrease of nearly 8.5% below the Year 2011 budget and .21% below the actual Fiscal Year 2010 revenues.

## *Approved Budget*

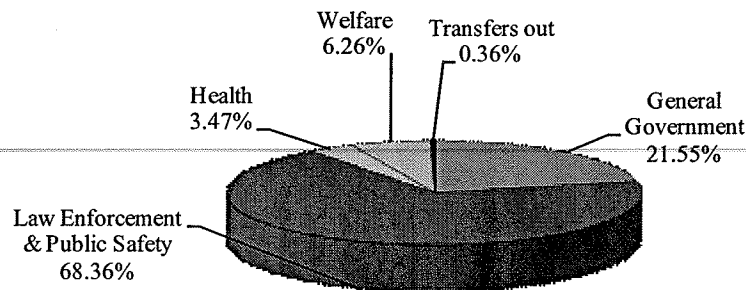
### *EXPENDITURES*

Total General Fund appropriations are \$72,062,502 increasing by \$314,345 or .44% over the 2010-2011 Approved Budget. Transfers out reflects the largest increase, growing by 14.2% over the prior years approved budget. The increase in appropriations is accounted for in the additional match requirements.

	FY 2011-2012 Approved Budget	FY 2010-2011 Approved Budget	Increase (Decrease)	Percent Change
General Government	\$ 15,584,765	\$ 15,405,545	\$ 179,220	1.16%
Law Enforcement & Public Safety	49,439,829	49,199,828	240,001	0.49%
Health	2,511,565	2,519,529	(7,964)	-0.32%
Welfare	4,526,343	4,655,255	(128,912)	-2.77%
Transfers out	257,374	225,374	32,000	14.20%
Total	<u>\$ 72,319,876</u>	<u>\$ 72,005,531</u>	<u>\$ 314,345</u>	<u>0.44%</u>

Law Enforcement and Public Safety represent the largest segment of General Fund Appropriations at 68.36%. 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.

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CAMERON COUNTY, TEXAS

PERSONNEL

APPROVED 2011-2012 BUDGET

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## *General Fund-General Administration Personnel*

**County Judges Office***(956) 544-0830*

County Judge	\$64,062
& \$5,400 Juvenile Board	
Executive Secretary	41,000
Receptionist	29,000
Community Outreach Coordinator	39,000

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

Law Enforcement Coordinator	47,038
Benefits Specialist	23,520
Civil Service Coordinator	32,900

**County Clerk's Office***(956) 544-0815*

County Clerk	\$71,745
& \$5,400 Car Allowance	
Chief Deputy-Administrative	41,584
Office Manager-Recording	37,242
Vault Supervisor	29,189
Recording Stats	24,500
Vault Clerk	22,964
Recording Clerk	29,190
Indexing Clerk	19,000
Recording	22,687
Vault Clerk	20,000
Indexing Clerk	23,895
Recording Clerk	22,000
Data Entry Clerk	20,000
Scanning Clerk	19,808
Indexing Supervisor	30,840

**County Clerk's Records Management**

Chief Deputy-supplement	\$ 5,087
Office Manager-supplement	7,718
Commissioners Ct. Secretary-supplement	3,200
Records Manager	1,520
Scanning Clerk	19,808
Scanning Clerk	19,904
Scanning Clerk	20,205
Probate/Civil Records Manager	25,000
Data Entry Clerk	21,000
Preparation Scanning Clerk	21,467

**Archive Records Mgmt**

Chief Deputy-Judicial	2,842
Data Entry Clerk	23,582
Scanning Clerk	19,808
Scanning Clerk	19,808
Scanning Clerk	19,728
Scanning Clerk	19,728
Scanning Clerk	19,728
Scanning Clerk	19,000

**Veteran's Service Office**

Veteran's Service Officer	\$44,417
Asst. Vet. Officer	25,138
Secretary	23,666
Clerk	19,653

**Emergency Preparedness***(956) 544-0830*

Emergency Mgt. Coord.	\$60,257
Secretary	27,000
Administrative Asst.	37,000
Asst. Emergency Coordinator	51,500
Fire Marshal	50,000

**Computer Center***(956) 544-0818*

Supervisor	53,500
Operations /Technician Manager	47,000
Data Base Administrator	45,000
Programmer Analyst	33,900
Programmer Analyst	39,809
Sr. Systems Analyst	51,000
Network Administrator	45,400
Computer Technician	32,262
Computer Technician	32,980
Programmer Analyst	39,975
Purchasing/Office Asst.	30,672
Communications Specialist	43,219
Administrative Services Director	16,876

**Civil Division***(956) 544-0880*

Chief Civil Counsel	\$119,544
Civil Counsel-Litigation	104,500
Civil Counsel-Contracts	85,400
Paralegal	32,915
Legal Secretary	25,687

**County Commissioners**

Commissioner, Precinct 1,2,3,4 & \$9,235 from R&B	\$36,938
Commissioner, Precinct 1 Secretary & \$15,620 from R&B	15,620
Commissioner, Precinct 3 Secretary & \$14,500 from R&B	16,500
Commissioner, Precinct 2,4 Secretary & \$14,500 from R&B	14,500

## *General Fund-General Administration Personnel*

### Elections/Voter Registration

(956) 544-0809

Elections Administrator	\$62,554
Chief Deputy	33,500
Voter Registration Clerk	22,848
Voter Registration Elections Clerk	21,573
Info. Systems Coordinator	32,488
& \$1,500 Car Allowance	
Administrative Aide	26,018
Clerk	21,375
Administrative Asst.	32,385

### County Auditor's Office

(956) 544-0822 / 544-0876 fax

County Auditor	\$95,660
First Assistant-Assist. County Auditor	80,110
Internal Audit Senior IV-Asst. Auditor	51,350
Internal Audit Senior V-Asst. Auditor	65,000
Internal Audit Senior V-Asst. Auditor	65,000
Internal Audit Senior III-Asst. Auditor	45,000
Tax/Revenue-Assist. County Auditor	52,140
Internal Audit -Asst. Auditor/Property	44,500
Payroll Claims Supervisor	36,175
Asst. Payroll Claims Auditor	25,500
Asst. Auditor-Network Admin.	46,140
Receptionist	27,000
Accounts Payable Claims Supervisor	36,175
(3) Asst. Claims Auditor I	25,500
Audit Records Manager	25,690

### Purchasing Department

Purchasing Agent	71,400
Purchasing Manager	40,175
Purchase Order Coordinator	29,865
Bid Coordinator	28,000
Asst. PO Coordinator	24,000
Contract Monitor	33,000
Fixed Asset Technician	25,500

### County Treasurer

(956) 544-0819

County Treasurer	\$59,221
Deputy Treasurer	42,230
<i>(Total \$43,730 -- \$1,500 additional in 890-4150)</i>	
Cashier Clerk	28,593
<i>(Total \$29,093 -- \$1,500 additional in 890-4150)</i>	
Cashier Clerk	24,130

### Farm & Home Extension Office

(956) 399-7757

(2) Extension Agent-Agriculture-supp.	\$20,592
(2) Extension Agent-Home Econ.-supp.	17,396
Extension Agent-Marine-supplement	16,724
Office Manager	24,936
Program Extension Assist.	32,000

### Tax Assessor-Collector

(956) 544-0800

Tax Assessor-Collector	\$77,530
Chief of Investigations	42,380
Chief Deputy Tax A/C-Administration	55,646
<i>(\$63,146) total salary--\$5,000 additional from VIT \$2,500, 820-5420</i>	
Front Line Supervisor	25,161
Auto Theft Sergeant	33,894
<i>(Total \$38,806 -- \$4,912 additional in 100-4999)</i>	
Tax Office Branch Mgr.-Westside	25,841
Tax Office Branch Mgr.-Harlingen	32,969
Tax Office Branch Mgr.-San Benito	26,447
Tax Office Branch Mgr.-Southmost	24,259
(3) Tax Office Branch Mgr.	25,161
Tax Office Branch Mgr.-Los Fresnos	25,809
Assistant Property Tax Supervisor	29,488
<i>(Total \$30,993 -- \$1,500 additional in 100-4999)</i>	
Property Tax Division Supervisor	30,148
Executive Secretary	36,960
<i>(Total \$37,960 -- \$1,000 additional in 100-4999)</i>	
Special Inventory Bookkeeper	27,993
Collection Supervisor	28,406
Applications Development	33,059
Front Line Tax Supervisor	26,556
Bookkeeper	24,390
(2) Bookkeeper	25,161
Motor Vehicle Title Examiner	26,991
(2) Tax Clerk	21,000
(15) Auto/Tax Clerk	21,749
(2) Auto/Tax Clerk	21,888
(5) Auto/Tax Clerk	22,085
(1) Auto/Tax Clerk	22,183
(1) Auto/Tax Clerk	22,372
(1) Auto/Tax Clerk	22,739
(1) Auto/Tax Clerk	22,927
(1) Auto/Tax Clerk	22,977
(1) Auto/Tax Clerk	23,184
(1) Auto/Tax Clerk	23,260
(1) Auto/Tax Clerk	25,005
(1) Auto/Tax Clerk	25,161
(1) Auto/Tax Clerk	25,363
(1) Auto/Tax Clerk	27,161
(1) Auto/Tax Clerk	25,000
Administrative Asst.	41,006
<i>(Total \$44,506 -- \$2,000 additional in 100-4999 \$1,500-820-5420)</i>	
Tax Collection Manager	37,000
Programmer	37,000
<i>(Total \$38,000 -- \$1,000 additional in 100-4999)</i>	
Compliance Officer	34,000
<i>(Total \$37,000 -- \$3,000 additional in 820-5420)</i>	

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## *General Fund-General Administration Personnel*

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**Reproduction Department***(956) 544-0872*

Printer	\$41,634
Assistant Printer	25,002
Clerk	23,592

**Vehicle Maintenance***(956) 399-6700*

Director	46,234
& \$5,879 from Road & Bridge	
Chief Mechanic	28,607
Mechanic	26,037
Mechanic	22,763
Mechanic	22,035
Mechanic	21,400
Clerk	20,353

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

P.D.&M. Director	65,406
Planning Coordinator	40,558
Fiscal Analyst/Manager	38,514
Secretary	23,667
Community Development Coordinator	46,228

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## ***Building Maintenance Personnel***

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**M&O Brownsville Health Clinic**

Custodian	\$19,278
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**M&O Fr. O'Brien Health Clinic –Port Isabel**

Custodian	\$20,342
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**M&O San Benito Annex.**

Custodian	21,001
Custodian	20,178

**M&O Jail**

Maintenance Technician IV	\$29,052
Maintenance Technician I	\$24,516
Custodian	\$19,570
Electrician	33,335
Maintenance Technician I	25,904

**M&O Harlingen Annex**

Custodian	\$19,570
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**M&O Health Clinic-Harlingen**

Custodian	\$21,002
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**M&O Darrell Hester Bldg.**

Custodian	\$19,728
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**M&O Orange St.**

Custodian	\$20,430
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**M&O Courthouse***(956) 544-0823*

Building Superintendent	\$51,650
Carpentry Supervisor	36,110
Carpenter II	30,365
Carpenter I	24,298
Carpenter I	27,942
Clerk	23,693
Gardener	21,797
Maintenance Technician I	21,132
Maintenance Technician II	29,754
Maintenance Technician II	33,515
Custodian	19,728
(3) Custodian	19,570
Maintenance Technician	19,172
Office Manager	33,997
Carpenter Helper	22,092
Maintenance Technician	22,990
Custodian	20,099
Air Condition Technician	28,937
Gardener	18,704
(2) Maintenance Technician	19,860

**M&O La Feria Bldg.**

Maintenance Technician	\$24,172
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**M&O Dancy Bldg.**

(2) Custodian	\$19,047
Custodian	19,728



## *Judicial Courts Personnel*

***Bail Bond Administration****(956) 544-0818*

Bail Bond Administrator \$29,996

*(\$33,930 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 39,744

Court Coordinator 34,136

Court Bailiff 32,263

Court Reporter 72,800

Court Records Coordinator 31,036

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

Judge 133,600

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

Court Administrator 46,290

Court Coordinator 34,136

Records Coordinator 22,763

Court Bailiff 32,263

Court Reporter 72,800

Court Interpreter 34,136

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

Judge 133,600

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

Court Administrator 39,744

Court Coordinator 34,136

Court Interpreter 7,955

Court Bailiff 32,263

Court Reporter 72,800

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

(8) District Judges \$9,600 ea.

(7) Court Reporters 87,185 ea.

(2) Court Reporters 82,985 ea.

(8) Court Coordinator 34,136 ea.

(2) Interpreters 34,136 ea.

(7) Court Administrators 39,744 ea.

Local Administrator-Admin. Assist. 46,290 ea.

(9) Bailiffs 32,263

**District Trial Courts-continued**

Juvenile Court Reporter 87,185

Juvenile Court Coordinator 34,136

(2) Bailiffs 32,263

**Indigent Defense/Pretrial Office**

Juvenile Court Public Defender 56,582

Juvenile Court Public Defender 55,562

Defense Coordinator 33,717

Pretrial Director 16,283

Administrative Asst. 28,000

Secretary 25,000

Interviewer 43,099

Interviewer 36,259

(2) Interviewer 28,000

**Criminal Hearing Office**

(2) Magistrate 42,000

Court Administrator 31,120

**County Clerk-Judicial***(956) 544-0848*

Chief Deputy-Judicial 40,617

Collections Supervisor 34,960

Records Mgmt. Supervisor 27,750

Bookkeeper 27,750

Criminal Clerk 21,239

Criminal Clerk 20,205

Criminal Clerk 21,205

Criminal Clerk 20,899

Civil/Probate Court 28,480

Admin. Assist./Comm. Court Secretary 26,467

Civil/Probate Court 21,110

Collection Clerk 22,412

Civil/Probate Clerk 21,467

Collection Court Clerk 25,690

(2) Supervisors Court Clerk 26,720

Programmer 32,262

(2) Collections Clerk 23,682

(2) Collections Clerk 22,600

(2) Clerk 19,728

Supervisor-SB 25,000

## *Judicial Courts Personnel*

**District Clerk's Office***(956) 544-0838*

District Clerk	71,745
& \$5,400 Auto Allowance	
Chief Deputy	43,353
Office Manager	39,082
Criminal Manager	42,096
Court Clerk Manager	28,211
Records Mgmt. Manager	23,578
Child Support Supervisor	29,528
Bookkeeping Manager	30,031
Bookkeeper	23,898
(8) District Court Clerk	29,274
Administrative Asst.	24,920
Court Clerk	22,849
Jury Manager	28,854
Tax Clerk	21,508
Criminal Clerk	22,597
(3) Civil Clerk	21,602
Court Clerk	20,969
Warehouse Clerk	19,569
Court Costs Clerk	20,969
Criminal Clerk	19,212
Criminal Clerk	22,597
Criminal Clerk	20,969
Juvenile Court Clerk	29,274
Records Mgmt. Clerk	24,729
Filing Clerk	19,728
Criminal Clerk	20,746
Collections Supervisor	31,870
(2) Collection Clerk	22,600
Collection Clerk	22,600
Extra Help	10,000

**A.G. Child Support – District Clerk**

Chief Deputy	4,559
Office Manager	3,279
Criminal Mgr.	5,951
Record's Manager	7,000
Court Clerk Manager	10,196
Child Support Mgr	6,751
Bookkeeping Manager	5,287
Bookkeeper	3,416
Administrative Asst.	10,397
Jury Manager	1,557
Court Costs Clerk	3,759
Collection Supervisor	699
Civil Clerk	29,743
Child Support Clerk	28,672
Child Support Clerk	23,300
Child Support Clerk	19,728

## *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*	\$44,848
Court Administrator	31,120
Court Assistant II	27,760
Court Assistant I	24,400
<i>(* \$5,400 Annual Auto Allowance)</i>	

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

Justice of the Peace*	\$44,848
Court Administrator	31,120
Court Assistant II	27,760
Court Assistant I	24,400
Court Assistant I	24,400
Court Assistant I	24,400
<i>(* \$5,400 Annual Auto Allowance)</i>	

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

Justice of the Peace*	\$44,848
Court Administrator	31,120
Court Assistant II	27,760
Court Assistant I	24,400
Court Assistant I	24,400
<i>(* \$5,400 Annual Auto Allowance)</i>	

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

Justice of the Peace*	\$44,848
Court Administrator	31,120
Court Assistant I	24,400
<i>(* \$5,400 Annual Auto Allowance)</i>	

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

Justice of the Peace*	\$44,848
Court Administrator	31,120
Court Assistant I	24,400
<i>(* \$5,400 Annual Auto Allowance)</i>	

**Justice of the Peace, Precinct 4***Rio Hondo / Arroyo City Area**(956) 748-4624*

Justice of the Peace*	\$44,848
Court Administrator	31,120
<i>(* \$5,400 Annual Auto Allowance)</i>	

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

Justice of the Peace*	\$44,848
Court Administrator	31,120
Court Assistant II	27,760
Court Assistant I	24,400
Warrant Officer	32,263
<i>(* \$5,400 Annual Auto Allowance)</i>	

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

Justice of the Peace*	\$45,672
Court Administrator	31,120
Court Assistant II	27,760
Court Assistant II	27,760
<i>(* \$5,400 Annual Auto Allowance)</i>	

**Justice of the Peace, Precinct 6***Los Fresnos / Indian Lake Area**(956) 233-4073*

Justice of the Peace*	\$44,848
Court Administrator	31,120
Court Assistant II	27,760
<i>(* \$5,400 Annual Auto Allowance)</i>	

**Justice of the Peace, Precinct 7-1***Santa Maria / La Feria / Santa Rosa Area**(956) 797-1887*

Justice of the Peace*	\$44,848
Court Administrator	31,120
(2) Court Assistant I	24,400
Court Assistant II	27,760
<i>(* \$5,400 Annual Auto Allowance)</i>	

## District Attorney Personnel

	General Fund	Forfeiture Fund	Other	Pre Trial Diversion	Total		General Fund	Forfeiture Fund	Other	Pre Trial Diversion	Total
County Attorney	\$ 26,104				\$ 26,104	(continued)					
Chief First Asst. D.A.	8,130	3,690		21,000	106,000	Assistant D.A.	0	48,000			48,000
Executive First Asst. DA	71,657			3,743	75,400	Assistant D.A.	0	48,000			48,000
Assistant D.A.	84,000	5,000			89,000	Investigator	0	34,600			34,600
Assistant D.A.	62,800	5,000		9,200	77,000	CJD Secretary	0	6,724			6,724
Assistant D.A.	70,750			9,250	80,000	Secretary	24,000				24,000
Assistant D.A.	69,980			20	70,000	Secretary	26,205	795		9,900	36,900
Assistant D.A.	2,000		49,440		51,440	Secretary	26,205	295			26,500
Assistant D.A.	79,000			5,000	84,000	Secretary	26,205				26,205
Assistant D.A.	73,688	6,000		4,312	84,000	Investigator	41,140	860			42,000
Assistant D.A.	71,540			14,460	86,000	Assistant D.A.	53,500	0		2,000	55,500
Assistant D.A.	45,919	0		2,081	48,000	Assistant D.A.	49,000	5,000		8,000	62,000
Assistant D.A.	53,500	4,338	19,163	1,000	78,001	Assistant D.A.	59,021			2,979	62,000
Assistant D.A.	57,800	5,000		2,200	65,000	Investigator	41,140			2,860	44,000
Assistant D.A.	58,650			3,350	62,000	Investigator	20,888				20,888
Assistant D.A.	51,440			3,560	55,000	Secretary	26,205	1,000		1,795	29,000
Assistant D.A.	54,530	5,470			60,000	Secretary	26,205	3,500		1,295	31,000
Assistant D.A.	2,000		46,000	2,000	50,000	Secretary	26,205	10,795		2,000	39,000
Assistant D.A.	45,919	2,000		2,081	50,000	Investigator	41,140	2,860		1,000	45,000
Assistant D.A.	45,919	2,081			48,000	VAWA Assistant D.A.	0	16,669		2,081	18,750
Assistant D.A.	45,919	2,081		-	48,000	VAWA Secretary	0	10,150			10,150
Investigator	45,919			-	45,919	Investigator	0	13,400		6,000	19,400
Assistant D.A.	49,000			1,000	50,000	Assistant D.A.	63,500			6,500	70,000
Assistant D.A.	45,919	4,081		-	50,000	Secretary	30,000				30,000
Assistant D.A.	45,919	2,000		2,081	50,000	Secretary	20,888	21,000		6,112	48,000
Office Manager	38,421	3,500		17,580	59,501	Investigator	32,263			11,737	44,000
Secretary	35,207			7,793	43,000	Investigator	32,263			11,737	44,000
Secretary	30,601			11,399	42,000	Assistant D.A.	0	8,692		1,055	9,747
Secretary	29,851	3,149			33,000	Assistant D.A.	65,000				65,000
Secretary	28,780	3,220			32,000	Assistant D.A.	57,000	5,000			62,000
Secretary	29,851	5,149		2,000	37,000	Secretary	30,000	1,000			31,000
Secretary	30,922			11,078	42,000	Investigator	46,000	2,000			48,000
Investigator	28,780	9,000		12,220	50,000						
Secretary	26,102	4,898		1,000	32,000						
Secretary	26,638	6,362			33,000						
Secretary	25,041	0		-	25,041						
Secretary	25,305	2,696			28,001						
Secretary	27,008	992			28,000						
Secretary	25,245			1,755	27,000						
Receptionist	24,067	2,336		-	26,403						
Investigator	43,777	223			44,000						
Investigator	59,000	0			59,000						
Investigator	44,848	2,500			47,348						
Investigator	39,492	4,508			44,000						
Investigator	39,492	0			39,492						
Investigator	39,492	4,508			44,000						
Assistant D.A.	53,500	1,500			55,000						
Assistant D.A.	53,500	4,500		2,000	60,000						
Secretary	25,888	1,113		1,000	28,001						
Investigator	0				-						
Investigator	0				-						
Secretary	38,421	3,455		14,124	56,000						
Secretary	25,781	3,219			29,000						
Secretary	0	5,830			5,830						
Secretary/Victim Grant	0	3,247			3,247						
Secretary/Victim Grant	0	3,208			3,208						
Secretary/Victim Grant	0	4,108			4,108						

## *Constable's Personnel*

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

Constable	\$44,848
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Secretary	17,704

8 Reserve Deputy Slots

**Ranger Division**

Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263

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

Constable	\$44,848
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Secretary	20,928

8 Reserve Deputy Slots

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

Constable	\$44,848
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Secretary	19,139

6 Reserve Deputy Slots

**Constable, Precinct 4***Rio Hondo / Arroyo City Area**(956) 748-3845*

Constable	\$44,848
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Secretary	17,704

6 Reserve Deputy Slots

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

Constable	\$44,848
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Secretary	17,704

6 Reserve Deputy Slots

**Constable, Precinct 6***Los Fresnos / Indian Lake Area/El Ranchito**(956) 233-4811*

Constable	\$44,848
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Secretary	19,140

14 Reserve Deputy Slots

**Constable, Precinct 7***Santa Maria / La Feria / Santa Rosa Area**(956) 797-1485*

Constable	\$44,848
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Deputy Constable	32,263
Secretary	17,704

8 Reserve Deputy Slots

## *Sheriff's Office Personnel*

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**Sheriff's Office***(956) 554-6700*

County Sheriff	\$ 94,700
Chief Deputy	74,000
Captain	58,774
Narcotics/Capt.	58,568
(2) Lieutenants	42,706
Lt. CID	42,706
Lt. Civil/SWAT	42,706
Lt. Narcotics	42,706
Lt. CID	42,706
(2) Sgt. CID	36,278
(3) Sgt. Patrol	36,278
Narcotics	32,799
(67) Deputy	32,263
Secretary	24,564
Secretary	32,002
Secretary	23,707
Secretary	30,802
Secretary	22,964
Secretary	29,086
Secretary	22,910
Chief Dispatcher	28,673
Asst. Chief Dispatcher	25,575
(11) Dispatcher	23,592
PBX Operator	22,709
Clerk	22,105
Clerk	21,580
Training Officer	36,343

**Sheriff Auto Task Force**

Sgt.	36,278
(7) Deputy	32,263
Lieutenant*	36,278
(6) Deputy	32,263
Dispatcher	23,592

**Sheriff - A.G. Child Support**

(3) Deputy	32,263
Secretary	21,581

**Sheriff - Drug Forfeiture**

Lieutenant*	10,443
Dispatcher	23,592

## *Sheriff's Office & Detention Personnel*

**Jail/Detention Centers***(956) 554-6700*

	Total Salary
Chief Jailer	\$ 72,000
(2) Commander	45,084
Captain	36,610
Asst. Administrator	25,500
(6) Lieutenants	30,965
(18) Sergeant	28,918
Attendance Clerk	25,886
Jail Admin Secretary	26,456
Clerk	20,000
Records Clerk	21,282
(4) Clerk	20,430
Clerk	25,606
Clerk	21,581
Finance Clerk	27,750
Asst. Finance Clerk	25,690
Data Systems Analyst	31,434
Chief Cooks	29,051
Training Officer	32,564
(156) Detention Officer	24,824
(45) Detention Officer	25,508
(11) Detention Officer	26,024
Detention Officer	26,467
(6) Detention Officer	26,539
(3) Detention Officer	27,055
(31) Detention Officer	27,570
Detention Officer	27,882
(2) Deputy-Transport	32,263

**Jail Infirmary**

Infirmary Supervisor	\$ 70,636
(2) LVN	45,271
RN	49,540
(2) LVN-PM	44,497
(2) LVN	42,301
(6) LVN	40,023
LVN	41,164
(2) Clerks	19,762
(2) Clerks	19,543
Medication Aide	22,229
(6) Medication Aide	20,646
Medication Aide	21,206
Medication Aide	19,646
Administrative Asst.	28,000
X-ray Tech	35,000
(7) LVN	40,000
(5) Medication Aide	19,000
(1) Clerk	19,000

## *Juvenile Justice Personnel*

	General Fund	Other Funds	Total	Auto Allowance
Juvenile Board Chairperson	5,400	-	5,400	
Juvenile Board Member	5,400	-	5,400	
Juvenile Board Member	5,400	-	5,400	
Juvenile Board Member	5,400	-	5,400	
Juvenile Board Member	5,400	-	5,400	
Juvenile Board Member	5,400	-	5,400	
Juvenile Board Member	5,400	-	5,400	
Juvenile Board Member	5,400	-	5,400	
Juvenile Board Member	5,400	-	5,400	
Juvenile Board Member	5,400	-	5,400	
Juvenile Board Member	5,400	-	5,400	
Chief Executive Office	67,192	36,170	103,362	
Deputy Director	43,611	24,199	67,810	
Deputy Director	46,885	32,500	79,385	
Quality Control & Compliance Spec.	42,717	4,497	47,214	
Quality Control & Compliance Spec.	50,805	2,438	53,243	
Supervisor- B'ville	43,341	8,388	51,729	
Supervisor- San Benito	38,852	14,265	53,117	
Coord.-- Court Services	35,893	8,931	44,824	
Juvenile Prob. Officer	23,106	6,332	29,438	
Juvenile Prob. Officer	38,244	4,506	42,750	
Juvenile Prob. Officer	36,284	2,438	38,722	
Juvenile Prob. Officer	11,242	23,842	35,084	
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	2,438	29,438	
Juvenile Prob. Officer	11,857	22,955	34,812	
Juvenile Prob. Officer	27,692	3,124	30,816	
Juvenile Prob. Officer	3,032	25,906	28,938	
Juvenile Prob. Officer	7,270	23,730	31,000	
Juvenile Prob. Officer	11,526	22,919	34,445	
Juvenile Prob. Officer	13,732	22,955	36,687	
Juvenile Prob. Officer	8,569	20,369	28,938	
Juvenile Prob. Officer	30,562	2,438	33,000	
Juvenile Prob. Officer	12,309	23,842	36,151	
Coord.-- ISP Services	8,252	27,440	35,692	
JPO - ISP	12,401	26,038	38,439	
Juvenile Probation Officer	18,586	24,617	43,203	
Juvenile Probation Officer	1,942	37,550	39,492	
Juvenile Probation Officer	3,788	29,112	32,900	
Program Specialist	12,877	30,269	43,146	
Juvenile Probation Officer	8,806	26,438	35,244	
Alien Coordinator- JPO	5,754	28,938	34,692	
Victims Contact	23,000	0	23,000	
Weed & Seed Coordinator	42,839	4,506	47,345	
Fiscal Clerk	3,337	16,640	19,977	
Juvenile Supervision Officer	0	38,000	38,000	
Juvenile Prob. Officer		28,500	28,500	
Training Officer	38,209	6,759	44,968	
JJAEP Coordinator	12,699	36,862	49,561	
JJAEP - JPO		28,938	28,938	
Fiscal Administrator	19,709	29,500	49,209	
Fiscal Clerk	19,563	3,561	23,124	
Title IV-E Fiscal Coordinator	7,701	22,500	30,201	
Caseworker Coordinator	29,134	3,775	32,909	
CW Ass't/Secre.	10,457	20,548	31,005	
Office Manager	19,267	22,686	41,953	
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.	2,722	36,500	39,222	
MHMR- Juv.Pro.Off.		36,500	36,500	
LPC- Supervisor	45,158	4,000	49,158	



## *Juvenile Justice Personnel*

	General Fund	Other Funds	Total	Auto Allowance
Detention Superv.	\$ 47,693	\$ 3,307	\$ 51,000	\$ 2,030
Operations Manager	42,862	2,438	45,300	
Intake Officer/Detention Officer	21,235	8,765	30,000	-
Intake Officer/Detention Officer	24,521	9,421	33,942	-
Intake Officer/Detention Officer	23,660	9,421	33,081	-
Intake Officer/Detention Officer	25,688	3,250	28,938	-
Childcare Worker	30,340	1,905	32,245	-
Childcare Worker	29,960		29,960	-
Childcare Worker	27,927	2,494	30,421	-
Childcare Worker	27,821	1,219	29,040	-
Childcare Worker	32,537	1,219	33,756	-
Childcare Worker	26,880	1,905	28,785	-
(2) Childcare Worker	26,781	1,219	28,000	-
Childcare Worker	25,212	2,494	27,706	-
Childcare Worker	24,566	2,494	27,060	-
(4) Childcare Worker	24,073	2,494	26,567	-
Childcare Worker	23,925	2,494	26,419	-
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	18,809	28,000	-
(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	-
<b>Juvenile Bootcamp</b>				
Administrator	1,888	51,612	53,500	1,730
Operations Manager	12,247	33,438	45,685	2,030
Supervision Officer	30,391	2,219	32,610	-
Supervision Officer	30,100	2,219	32,319	-
Supervision Officer	30,167	2,219	32,386	-
Supervision Officer	12,857	20,171	33,028	-
Supervision Officer	27,483	2,219	29,702	-
Supervision Officer	27,224	2,219	29,443	-
Supervision Officer	23,937	0	23,937	-
(2) Supervision Officer	25,320	2,219	27,539	-
(3) Supervision Officer	24,290	2,219	26,509	-
Supervision Officer	23,937	0	23,937	-
Supervision Officer	25,539	1,000	26,539	-
(7) Supervision Officer	23,850	1,000	24,850	-
(2) Supervision Officer	23,524	1,219	24,743	-
Supervision Officer	27,000	2,219	29,219	-
Supervision Officer	0	29,688	29,688	-
Supervision Officer	23,901	2,219	26,120	-
(3) Control Booth Operator	19,139	1,000	20,139	-
Adm. Secretary	26,370	1,000	27,370	-
Assistant Cook	24,215	-	24,215	-
JPO - Family Counselor	33,728	3,550	37,278	2,030
JPO - Family Counselor	33,090	3,550	36,640	2,030
After Care Counselor	37,615	3,438	41,053	2,030

## *Health & Welfare Personnel*

	<u>General</u>	<u>Other</u>	<u>Total</u>	<u>Auto</u>		<u>General</u>	<u>Other</u>	<u>Total</u>	<u>Auto</u>
<u><i>Health Department</i></u>					<u><i>Environmental Health</i></u>				
Health Administrator	83,000		83,000	3,600	Administrative Asst.	23,172		23,172	
Assistant Health Administrator	36,252	32,748	69,000	1,600	Health Inspector	24,737		24,737	
Director of Human Services	22,761	33,239	56,000		Health Inspector	19,000		19,000	
Director of Operations	39,530	29,470	69,000	2,400	Health Inspector	21,319		21,319	
(3) Immunization Clerk	4,128	15,600	19,728		Environmental Health Director	28,730	26,270	55,000	4,800
(6) Clerk	19,728		19,728		Clerk	19,000		19,000	
Administrative Asst.	6,501	19,499	26,000		Animal Control Officer	20,069		20,069	
Administrative Asst.	19,905	1,805	21,710		Animal Control Officer	21,749		21,749	
Administrative Asst.	23,500		23,500		Animal Control Officer	20,899		20,899	
Administrative Asst.	27,338		27,338	2,400	Animal Control Officer-Super	23,172		23,172	
Billing Specialist	20,899		20,899		Animal Control Officer	20,746		20,746	
Billing Specialist	31,336		31,336		Health Inspector	25,403		25,403	
(2) Case Manager	3,744	24,500	28,244		(2) Health Inspector	20,000		20,000	
Clerk	3,539	15,600	19,139		Asst. Director	27,493		27,493	
(2) Clerk	4,128	15,600	19,728						
Clerk	4,269	16,630	20,899						
Clerk	4,297	21,134	25,431						
Clinic Coordinator	4,128	18,600	22,728						
Clinic Coordinator	32,085	13,915	46,000	650					
Clinic Coordinator/ANP	9,892	64,411	74,303						
Clinic Coordinator/ANP	32,783	41,771	74,554						
Clinical Services Program Corrd	29,225	13,775	43,000						
(4) CSA	4,128	15,600	19,728						
CSA	19,728		19,728						
Janitor	4,128	15,600	19,728						
LVN	3,128	36,872	40,000						
LVN	5,892	33,530	39,422						
LVN	33,224	4,463	37,687	0					
Medical Assistant	6,931	15,669	22,600						
Medical Assistant	19,728	1,964	21,692						
Medical Assistant	20,000		20,000						
Medical Assistant	20,308	692	21,000						
Messenger/Inventory Control	17,640		17,640						
Personnel Safety Officer	28,480		28,480	0					
Personnel Specialist	31,127		31,127	2,400					
Planner	25,351		25,351	0					
Planner	25,414		25,414						
RN	32,793	3,354	36,147						
RN	39,300	13,056	52,356						
TB CSA	2,721	17,007	19,728						
TB CSA	3,539	15,600	19,139						
TB CSA	3,613	17,000	20,613						
TB LVN	4,269	36,531	40,800						
TB LVN	5,829	36,171	42,000						
TB Primary Contact Investigator	4,297	22,155	26,452						
Warehouse Manager	32,414		32,414						

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## *Other Funds Personnel*

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**Law Library***(956) 544-0824*

Librarian	\$30,922
Assistant Librarian	22,353

**Employee Benefits Fund***(956) 544-0827*

Insurance Clerk	\$25,662
Clerk	20,360
Assistant County Auditor	7,981
Asst. Personnel Director	40,110

**A.G. Child Support – District Clerk***(956) 544-0840*

Civil Clerk	29,743
Child Support Clerk	28,672
Child Support Clerk	23,300
Jury Manager	1,557
Court Costs Clerk	3,759
Administrative Asst.	10,397
Criminal Manager	5,591
Chief Deputy	4,559
Office Manager	3,279
Court Clerk Manager	7,000
Bookkeeping Manager	5,287
Child Support Manager	6,751
Records Mgmt. Manager	10,423
Bookkeeper	3,416
Court Costs Clerk	2,142
Child Support Clerk	19,728

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## *Special Road & Bridge Fund*

**M&O Consolidated Precincts**

Road Administrator	\$ 65,000
Construction Foreman	40,000
Construction Foreman	40,000
Construction Foreman	40,000
Construction Foreman	40,000
Construction Foreman	34,000
Maintenance Foreman	33,228
Maintenance Foreman	35,220
Maintenance Foreman	35,004
Foreman	29,810
Asst. Foreman	30,445
Asst. Foreman	27,461
Asst. Maint. Foreman	27,163
Asst. Maint. Foreman	27,034
Equipment Operator	24,000
(29) Equipment Operator	24,660
Equipment Operator	24,866
Equipment Operator	25,030
Equipment Operator	25,250
Equipment Operator	25,439
Equipment Operator	25,726
Equipment Operator	25,919
Equipment Operator	26,370
Equipment Operator	26,923
Equipment Operator	26,983
Equipment Operator	27,254
Equipment Operator	27,255
Equipment Operator	27,306
Equipment Operator	29,060
Equipment Operator	29,081
Mechanic	27,476
Mechanic	27,692
Mechanic	27,692
Mechanic	27,692
Mechanic Supervisor	32,900

Office Manager	32,108
(21) Road Crewman	22,600
Road Crewman	22,672
Road Crewman	22,899
Road Crewman	22,909
Road Crewman	24,590
(2) Road Crewman	24,962
Road Crewman	26,866
Administrative Services Dir.	33,963
Secretary	29,888
Clerk	27,000
Traffic Sign Technician	24,649
Director Vehicle Maint.	5,879

**Geographic Information Systems**

Coordinator	\$51,352
Cartographer	43,001
Mapper	38,366
(2) Collectors	25,865
Collector	30,063

**Commissioner Precinct. #1**

(956)574-8174	
Assistant	\$ 38,421
Secretary	15,620
Commissioner (20%)	9,235

**Commissioner Precinct. #2**

(956)544-7778	
Assistant	\$ 38,421
Secretary	14,500
Commissioner (20%)	9,235

**Commissioner Precinct. #3**

(956)361-8209	
Assistant	\$ 40,421
Secretary	15,500
Commissioner (20%)	9,235

**Commissioner Precinct. #4**

(956)427-8069	
Assistant	\$ 38,421
Secretary	14,500
Commissioner (20%)	9,235

**Planning & Inspection**

Director-Dept. of Transportation	53,980
Staff Engineer	98,408
Building Official	40,141
Secretary	28,000
Permit Clerk	26,190
Assistant Director	56,089
(3) Field Agent-Building Inspector	29,000
Field Agent-Building Inspector	33,370
Construction Superintendent	49,380
Administrative Asst.	27,690

**Engineering**

Asst. Staff Engineer	71,274
R.O.W. Agent	58,307
R.O.W. Clerk	36,500
Engineer-in-Training	44,000
Property Manager	48,350
Draftsman II	29,201
Road Construction Inspector	29,902
Survey Party Chief	32,900
Survey Rod Man	25,005
Secretary/Payroll Clerk	32,030
R.O.W. Agent/Surveyor	62,683

## *International Bridge System*

**Veterans International Bridge***(956) 982-2224*

Bridge System Director	\$ 48,516
<i>(Total \$141,000)</i>	
Assistant Director	16,222
<i>(Total \$101,000)</i>	
Bridge Manager	31,099
<i>(Total \$45,070)</i>	
Bridge Supervisor	20,392
<i>(Total \$33,399)</i>	
(2) Cashier	25,126
Bookkeeper	32,156
Assistant Bookkeeper	23,354
Secretary	20,399
(14) Toll Collector	21,699
(7) Security Guards	20,228
(3) Custodian	20,228
Computer Technician	19,628
<i>(Total \$36,461)</i>	

**Gateway International Bridge***(956) 542-4502*

Bridge System Director	\$ 14,151
Assistant Director	17,121
Bridge Manager	9,946
Bridge Supervisor	6,503
Cashier	25,978
Cashier	25,128
Bookkeeper	26,640
Executive Secretary	24,653
(12) Toll Collector	25,416
(2) Toll Collector	21,126
Toll Collector	24,945
Change Booth Operator	21,126
Head Security Guard	22,249
(10) Security Guards	20,228
Head Custodian	22,200
Custodian	20,228
Computer Technician	7,239

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

Bridge System Director	\$ 19,391
Assistant Director	16,222
Bridge Manager	10,083
Bookkeeper/Secretary	24,532
(2) Toll Collector	21,126
(2) Toll Collector	21,700
Toll Collector	24,480
(6) Security Guards	20,228
(2) Custodian	20,228
Custodian	20,757
Computer Technician	10,330
Bridge Supervisor	7,308

## *County Park System*

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**Community Parks**

Park/Center Manager	\$ 28,500
Park Superintendent	26,102
Park Keeper	22,112
Park Keeper	23,115
(6) Lifeguards	2,800

**Isla Blanca Park***(956) 761-5494*

Park Manager	\$ 34,275
Registration Clerk	20,601
Asst. Park Manager	23,887
Registration Clerk	21,631
(2) Gate Attendant	19,278
Gate Attendant	21,409
Maintenance	21,178
Maintenance	20,400
Maintenance	20,300
Maintenance	19,620
Maintenance	18,640
Maintenance	20,000
Maintenance	19,139
Maintenance	20,206

**Andy Bowie***(956) 761-2639*

Park Manager	33,901
Asst. Park Manager	23,480
Asst. Park Keeper	19,728
Asst. Park Keeper P-T	5,600

**Thomae Park***(956) 748-2044*

Asst. Park Manager	28,780
(3) Clerk/Park Keeper	18,640

**Park System Administration***(956) 761-5495*

System Director	63,529
Administrative Aide	30,755
Administrative Aide	27,500
Const./Repair Foreman	37,695
Asst. Const. Foreman	27,254
Carpenter	20,200
Construction Repair	20,117
Asst. Carpenter	20,700
Maintenance Foreman	32,775
Asst. Maint. Foreman	24,749
Clerk	19,650
Deputy Director	42,620
Special Projects Administrator	40,081
Maintenance	19,650
Administrative Aide	30,648
Administrative Services Director	10,166

**Browne Rd. Park**

Maintenance/Custodian	18,620
Center Director	24,400

**Greens Division**

Maintenance	26,102
Maintenance	17,680
Maintenance	21,179
Maintenance	19,980
Park Keeper	18,728

**Public Beaches**

(3) Gate Attendant P-T	\$ 5,600
Asst. Park Manager	22,415
Clerk/Laborer	18,640
(2) Clerk/Park Keeper P-T	5,600

CAMERON COUNTY, TEXAS

## GENERAL FUND

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APPROVED 2011-2012 BUDGET

## CAMERON COUNTY, TEXAS

**General Fund**

## Detail Schedule of Revenues and Sources of Funds

Projected For the 2011-2012 Fiscal Year

**Fund 100**

	2010	2011	2011	2012
	Annual Report	Approved Budget	Year-End Estimate	Approved Budget
<b>REVENUES:</b>				
TAX REVENUES	44,959,431	45,060,326	45,060,326	46,761,641
LICENSES AND PERMITS	560,559	537,892	534,721	534,721
INTERGOVERNMENTAL REVENUE	4,033,036	4,001,404	3,619,152	3,619,152
CHARGES FOR SERVICES	5,664,704	7,137,594	7,093,320	7,093,320
FINES AND FORFEITURES	5,288,913	4,598,001	5,481,615	5,481,615
MISCELLANEOUS REVENUES	3,236,229	3,347,382	3,113,976	3,113,976
<b>TOTAL GENERAL FUND REVENUE</b>	<b>63,742,872</b>	<b>64,682,599</b>	<b>64,903,110</b>	<b>66,604,425</b>
<b>EXPENDITURES</b>				
GENERAL GOVERNMENT ADMINISTRATION	14,036,246	15,405,545	15,405,545	15,584,765
LAW ENFORCEMENT & PUBLIC SAFETY	49,525,902	49,199,828	49,199,828	49,439,829
HEALTH	2,461,547	2,519,529	2,519,529	2,511,565
WELFARE	4,853,699	4,655,255	4,655,255	4,526,343
<b>GENERAL FUND DEPARTMENTS</b>	<b>70,877,394</b>	<b>71,780,157</b>	<b>71,780,157</b>	<b>72,062,502</b>
	<b>(7,134,522)</b>	<b>(7,097,558)</b>	<b>(6,877,047)</b>	<b>(5,458,077)</b>
<b>Financing Proceeds</b>	1,138,366	0	0	0
<b>Sale of capital assets</b>	0	50,000	0	50,000
<b>Transfers In</b>	5,224,362	7,272,932	6,699,864	6,070,577
<b>Transfers Out</b>	(206,612)	(225,374)	(225,374)	(257,374)
	<b>6,156,116</b>	<b>7,097,558</b>	<b>6,474,490</b>	<b>5,863,203</b>
	(978,406)	0	(402,557)	405,126
<b>COMMITTED FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(405,126)</b>
<b>Beginning Fund Balance</b>	<b>6,174,360</b>	<b>5,334,041</b>	<b>5,195,954</b>	<b>4,793,397</b>
<b>Ending Fund Balance</b>	<b>5,195,954</b>	<b>5,334,041</b>	<b>4,793,397</b>	<b>4,793,397</b>



**CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget**

<u>Dept.</u>	<u>Description</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b>REVENUE ACCOUNTS</b>					
22	HIDTA	-	-	14,500	14,500
23	BORDER HEALTH ISSUES	16,150	-	11,275	11,275
24	IMMUNIZATION ACTION PLAN	17,474	-	21,560	21,560
32	WIC TRANSFER	536,500	-	536,500	536,500
400	GENERAL REVENUE	45,060,326	-	47,330,773	46,761,641
403	COUNTY CLERK	841,920	-	1,105,580	1,105,580
404	RECORDS MANAGEMENT	273,934	-	238,495	238,495
4041	OLD RECORDS RETRIEVAL	297,516	-	264,960	264,960
406	EMERGENCY MANAGEMENT	81,500	-	78,677	78,677
409	GENERAL ADMINISTRATION	1,916,543	-	1,845,298	1,845,298
410	CIVIL DIVISION	25	-	25	25
416	COPY CENTER	43,713	-	47,941	47,941
419	PROGRAM DEVELOPMENT & MGT	6,945	-	3,000	3,000
420	VEHICLE MAINTENANCE	48,668	-	32,789	32,789
425	COUNTY CLERK - JUDICIAL	1,130,428	-	1,101,293	1,101,293
426	COUNTY COURT AT LAW #1	41,700	-	42,150	42,150
427	COUNTY COURT AT LAW #2	41,700	-	42,150	42,150
428	COUNTY COURT AT LAW #3	41,700	-	42,150	42,150
435	DISTRICT COURTS	445,417	-	413,022	413,022
4351	INDIGENT DEFENSE	272,710	-	282,454	282,454
4352	CRIMINAL HEARINGS OFFICER	29,848	-	23,039	23,039
4353	COURTHOUSE SECURITY	136,041	-	142,645	142,645
450	DISTRICT CLERK	1,048,345	-	1,139,101	1,139,101
452	JUSTICE OF THE PEACE GENE	55,798	-	45,000	45,000
453	JUSTICE OF THE PEACE, 1	239,376	-	284,730	315,690
454	JUSTICE OF THE PEACE, 2-1	478,226	-	528,115	566,755
455	JUSTICE OF THE PEACE, 2-2	366,870	-	329,890	360,730
456	JUSTICE OF THE PEACE, 3-1	248,401	-	237,482	268,442
457	JUSTICE OF THE PEACE, 3-2	88,942	-	106,377	124,417
458	JUSTICE OF THE PEACE, #4	70,365	-	106,946	120,366
459	JUSTICE OF THE PEACE, 7-2	7,612	-	-	-
460	JUSTICE OF THE PEACE, 5-1	370,286	-	518,131	549,131
461	JUSTICE OF THE PEACE, 5-2	264,512	-	259,818	283,318
462	JUSTICE OF THE PEACE, #6	84,540	-	114,136	121,816
463	JUSTICE OF THE PEACE, 7-1	153,613	-	241,616	272,576
475	DISTRICT ATTORNEY	161,354	-	81,204	81,204
491	VOTER REGISTRATION / ELEC	3,776	-	3,000	3,000
495	COUNTY AUDITOR	27,813	-	27,763	27,763
496	MOTOR VEHICLE INSPECTION	80,160	-	85,160	85,160
497	COUNTY TREASURER	100	-	-	-
499	TAX ASSESSOR-COLLECTOR	2,799,221	-	2,850,484	2,850,484
4991	TAX OFFICE - T.A.T.P.A.	191,412	-	191,412	191,412
512	JAIL/DETENTION CENTERS	5,102,557	-	4,701,914	4,701,914
514	M&O COURTHOUSE	25,000	-	-	-
518	JAIL - INFIRMARY	14,678	-	14,678	14,678
551	CONSTABLE PRECINCT #1	33,820	-	14,603	14,603
552	CONSTABLE PRECINCT #2	110,534	-	73,280	73,280
553	CONSTABLE PRECINCT #3	62,668	-	51,373	51,373
554	CONSTABLE PRECINCT #4	3,300	-	16,567	16,567
5541	MENTAL HEALTH TRANSPORT	110,230	-	110,230	110,230
555	CONSTABLE PCT #5	93,423	-	107,535	107,535
556	CONSTABLE PRECINCT #6	7,699	-	6,818	6,818

**CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget**

<u>Dept.</u>	<u>Description</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
557	CONSTABLE PRECINCT #7	12,170	-	12,881	12,881
560	SHERIFF	516,836	-	437,741	437,741
5601	M & O SHERIFF'S OFFICE	22,492	-	-	-
570	JUVENILE BOOTCAMP	184,948	-	1,950	1,950
5701	TITLE IV-E REIMBURSEMENT	-	-	160,377	160,377
5702	JUVENILE PROBATION	160,377	-	-	-
571	JUVENILE PROBATION	85,500	-	85,500	85,500
576	M&O ADULT PROBATION	99,000	-	24,000	24,000
630	HEALTH DEPARTMENT	200,305	-	201,753	201,753
631	ENVIRONMENTAL HEALTH	97,925	-	110,823	110,823
6411	CHILD PROTECTIVE LEGAL AD	85,000	-	64,693	64,693
642	INDIGENT HEALTH CARE CLAI	500	-	200	200
6521	SANTA MARIA-LEARNING CENT	150	-	-	-
6522	SANTA ROSA-LEARNING CENTE	1,700	-	-	-
6523	LA FERIA-LEARNING CENTER	2,540	-	-	-
6524	RIO HONDO	3,000	-	-	-
6525	LOS INDIOS-LEARNING CENTE	1,300	-	-	-
6526	ARROYO CITY LEARNING CENT	100	-	-	-
6528	LA PALOMA	600	-	-	-
6529	COMBES LEARNING CENTER	600	-	-	-
<b>Revenue Total:</b>		<u>65,060,432</u>	<u>-</u>	<u>66,967,557</u>	<u>66,654,425</u>
<b>TRANSFERS IN</b>					
22	HIDTA	14,499	-	-	-
45	JUVENILE PROBATION	6,084	-	-	-
74	VETERAN'S BRIDGE TRANSFER	1,631,690	-	1,266,298	1,378,987
77	LOS INDIOS BRIDGE	545,769	-	278,665	274,650
80	GATEWAY BRIDGE TRANSFER	4,440,443	-	3,357,564	3,760,892
83	PARK SYSTEM TRANSFER	650,531	-	656,048	656,048
<b>Total Transfers In:</b>		<u>7,289,016</u>	<u>-</u>	<u>5,558,575</u>	<u>6,070,577</u>
<b>TRANSFERS OUT</b>					
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	94,000	-	94,000	126,000
45	JUVENILE PROBATION	62,592	-	62,592	62,592
46	JUVENILE SERVICES	26,552	-	26,552	26,552
<b>Total Transfers Out:</b>		<u>225,374</u>	<u>-</u>	<u>225,374</u>	<u>257,374</u>
<b>EXPENDITURE ACCOUNTS</b>					
401	COUNTY JUDGE'S OFFICE	332,179	-	252,841	252,976
402	HUMAN RESOURCES	90,487	90,487	89,553	89,398
4021	CIVIL SERVICE COMMISSION	62,416	62,416	61,987	61,587
403	COUNTY CLERK	785,695	827,252	779,102	871,203
404	RECORDS MANAGEMENT	266,346	368,460	270,210	238,495
4041	OLD RECORDS RETRIEVAL	297,516	203,997	264,960	264,960
405	VETERANS SERVICE OFFICE	145,706	-	167,792	163,401
406	EMERGENCY MANAGEMENT	391,654	-	382,377	382,483
407	MAIL ROOM	52,070	58,334	58,093	25,194

**CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget**

<b>Dept.</b>	<b>Description</b>	<b>2011 Amended</b>	<b>2012 Requested</b>	<b>2012 Recommended</b>	<b>2012 Approved</b>
408	DATA PROCESSING	1,270,143	1,168,404	1,308,695	1,308,547
409	GENERAL ADMINISTRATION	1,904,599	1,823,773	1,970,039	2,020,946
410	CIVIL DIVISION	739,549	763,656	532,466	533,889
411	COMMISSIONER PCT. #1	67,692	-	67,166	67,191
412	COMMISSIONER PCT #2	67,145	68,376	66,631	66,644
413	COMMISSIONER PCT. 3	69,494	-	69,032	69,058
414	COMMISSIONER PCT. 4	67,145	-	66,631	66,644
415	BAIL BOND ADMINISTRATION	44,287	-	43,625	43,551
416	COPY CENTER	155,130	165,513	155,700	154,640
418	PROGRAM DEVELOPEMENT & MA	15,463	-	-	-
419	PROGRAM DEVELOPMENT & MGT	325,673	337,740	319,857	317,141
420	VEHICLE MAINTENANCE	297,396	297,396	299,264	298,252
425	COUNTY CLERK - JUDICIAL	860,961	873,439	858,522	854,524
426	COUNTY COURT AT LAW #1	556,073	668,185	467,077	467,272
427	COUNTY COURT AT LAW #2	454,185	586,549	546,627	504,219
428	COUNTY COURT AT LAW #3	431,512	443,935	430,556	431,684
435	DISTRICT COURTS	2,780,119	2,785,483	2,768,367	2,968,162
4351	INDIGENT DEFENSE	1,814,159	-	2,224,858	2,188,736
4352	CRIMINAL HEARINGS OFFICER	161,679	191,332	160,445	160,393
4353	COURTHOUSE SECURITY	965,393	-	964,146	-
4355	JUVENILE COURT	-	-	-	292,236
450	DISTRICT CLERK	1,753,164	1,754,180	1,732,631	1,726,366
452	JUSTICE OF THE PEACE GENE	70,798	60,000	60,000	60,000
453	JUSTICE OF THE PEACE, 1	180,372	181,818	181,305	181,018
454	JUSTICE OF THE PEACE, 2-1	255,603	267,877	253,282	252,648
455	JUSTICE OF THE PEACE, 2-2	217,520	219,520	218,494	218,033
456	JUSTICE OF THE PEACE, 3-1	144,042	119,228	144,114	143,979
457	JUSTICE OF THE PEACE, 3-2	146,434	120,675	145,366	145,231
458	JUSTICE OF THE PEACE, #4	110,838	109,223	111,092	111,121
459	JUSTICE OF THE PEACE, 7-2	39,742	-	-	-
460	JUSTICE OF THE PEACE, 5-1	231,365	239,550	230,226	229,854
461	JUSTICE OF THE PEACE, 5-2	188,707	166,750	187,530	187,177
462	JUSTICE OF THE PEACE, #6	142,747	163,223	141,679	141,544
463	JUSTICE OF THE PEACE, 7-1	200,566	185,066	217,266	216,693
475	DISTRICT ATTORNEY	4,157,394	4,166,807	4,165,426	4,164,830
491	VOTER REGISTRATION / ELEC	725,362	828,433	757,909	753,678
495	COUNTY AUDITOR	1,132,676	1,153,175	1,145,981	1,146,306
4951	PURCHASING	354,715	355,888	354,456	353,998
496	MOTOR VEHICLE INSPECTION	50,404	83,190	50,404	50,404
497	COUNTY TREASURER	187,120	238,397	188,310	221,132
499	TAX ASSESSOR-COLLECTOR	2,655,936	2,702,399	2,664,729	2,679,705
4991	TAX OFFICE - T.A.T.P.A.	191,412	-	191,412	191,412
502	M&O CAMERON PARK LAW ENFO	5,641	12,891	6,649	6,719
503	M&O LOS FRESNOS BUILDING	28,607	33,932	29,300	29,397
504	M&O RIO HONDO ANNEX	25,775	51,999	25,702	25,773
505	M&O PORT ISABEL ANNEX	46,161	54,711	46,210	46,210
507	M&O BROWNSVILLE HEALTH CL	85,583	98,631	85,940	90,904
508	M&O FATHER O'BRIEN HLTH C	58,197	67,697	58,030	57,818
510	M&O DANCY BUILDING	340,384	427,955	344,391	341,729
5111	M&O SANTA ROSA TECHNOLOGY	-	61,199	45,584	45,584
512	JAIL/DETENTION CENTERS	14,102,120	14,654,611	13,737,867	13,444,263
5121	M & O JAIL	1,855,285	1,948,077	1,896,328	1,930,333
513	M&O HARLINGEN BUILDING	103,056	117,278	104,012	103,794
514	M&O COURTHOUSE	1,648,461	1,832,855	1,658,372	1,684,171

**CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget**

<b>Dept.</b>	<b>Description</b>	<b>2011 Amended</b>	<b>2012 Requested</b>	<b>2012 Recommended</b>	<b>2012 Approved</b>
515	M&O SAN BENITO ANNEX	290,735	338,535	313,297	309,700
516	M&O RECORDS WAREHOUSE	28,712	43,287	28,747	29,367
517	M&O HARLINGEN HEALTH BLDG	61,023	70,223	62,141	61,935
518	JAIL - INFIRMARY	2,865,341	3,121,841	2,889,940	2,885,930
520	M&O DARRELL B. HESTER BUI	230,354	297,746	231,394	240,477
521	M&O 35 ORANGE ST.	52,615	68,090	53,831	54,637
522	M & O LA FERIA BUILDING	58,760	72,060	58,545	58,370
524	M & O ARROYO CITY FIRE ST	8,088	21,288	8,245	8,245
551	CONSTABLE PRECINCT #1	732,929	266,650	219,328	264,851
5511	CONSTABLE PCT 1 PARKS DIV	-	477,629	535,480	488,725
552	CONSTABLE PRECINCT #2	292,917	-	294,751	608,548
553	CONSTABLE PRECINCT #3	249,903	-	252,637	252,227
554	CONSTABLE PRECINCT #4	396,323	409,830	399,765	399,037
5541	MENTAL HEALTH TRANSPORT	110,230	46,904	110,739	109,939
555	CONSTABLE PCT #5	277,311	297,564	285,879	285,345
556	CONSTABLE PRECINCT #6	394,620	487,475	405,523	404,807
557	CONSTABLE PRECINCT #7	297,600	292,405	303,097	302,571
560	SHERIFF	5,384,660	5,427,097	5,396,100	5,805,343
5601	M & O SHERIFF'S OFFICE	209,639	220,077	234,327	234,127
562	SHERIFF - AUTO THEFT DETA	317,756	358,917	356,246	355,492
570	JUVENILE BOOTCAMP	1,477,727	1,341,406	1,287,187	1,287,567
5701	TITLE IV-E REIMBURSEMENT	-	-	160,377	160,377
5702	JUVENILE PROBATION	166,461	-	-	-
571	JUVENILE PROBATION	1,852,492	1,917,575	1,881,844	1,836,677
5713	JUVENILE DETENTION	2,319,056	2,366,267	2,271,345	2,255,643
576	M&O ADULT PROBATION	217,560	206,905	143,642	143,642
630	HEALTH DEPARTMENT	1,559,145	1,610,395	1,611,432	1,593,892
6301	COMMUNITY SERVICES	6,354	6,904	6,354	6,354
631	ENVIRONMENTAL HEALTH	576,216	591,702	592,547	586,547
640	INDIGENT SERVICES/AUTOPSI	582,674	150,000	582,064	582,230
641	CHILD WELFARE	661,830	-	714,230	684,230
6411	CHILD PROTECTIVE LEGAL AD	124,780	-	124,780	123,912
642	INDIGENT HEALTH CARE CLAI	3,285,971	-	3,285,971	3,135,971
651	HISTORICAL COMMITTEE	2,700	-	2,700	2,700
6521	SANTA MARIA-LEARNING CENT	12,067	12,733	12,067	12,052
6522	SANTA ROSA-LEARNING CENTE	12,987	13,800	12,987	12,972
6523	LA FERIA-LEARNING CENTER	23,141	33,954	23,111	23,088
6524	RIO HONDO	18,586	19,804	18,586	18,586
6525	LOS INDIOS-LEARNING CENTE	12,086	13,214	12,086	12,071
6526	ARROYO CITY LEARNING CENT	6,241	6,646	6,241	6,233
6527	LAS YESCAS LEARNING CENTE	5,976	6,381	5,976	5,968
6528	LA PALOMA	11,581	12,394	11,581	11,581
6529	COMBES LEARNING CENTER	11,579	12,392	11,579	11,564
665	FARM & HOME DEMONSTATION	232,380	-	250,343	238,622
666	M&O TICK ERADICATION	5,098	13,598	5,100	5,100
<b>Expense Total:</b>		<b>72,352,257</b>	<b>64,915,650</b>	<b>72,300,758</b>	<b>72,062,502</b>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 022

**HIDTA**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4958	Indirect Cost	0.00	0	0	14,500	14,500
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>14,500</u>	<u>14,500</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 023

**BORDER HEALTH ISSUES**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4954	Indir.CostReimb.-BorderHealth	27,198.63	16,150	0	11,275	11,275
	<b>Revenue Total:</b>	<u>27,198.63</u>	<u>16,150</u>	<u>0</u>	<u>11,275</u>	<u>11,275</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 024

**IMMUNIZATION ACTION PLAN**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4953	Indir.CostReimb.-WICGrants Aid	0.00	0	0	0	0
4963	Bio terrorism-indirect cost	16,715.88	17,474	0	21,560	21,560
	<b><i>Revenue Total:</i></b>	<u>16,715.88</u>	<u>17,474</u>	<u>0</u>	<u>21,560</u>	<u>21,560</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 032

WIC TRANSFER

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4953	Indir.CostReimb.-WICGrants Aid	792,365.24	536,500	0	536,500	536,500
	<b>Revenue Total:</b>	<u>792,365.24</u>	<u>536,500</u>	<u>0</u>	<u>536,500</u>	<u>536,500</u>



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 400

**GENERAL REVENUE**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4101	Current Advalorem Taxes	43,016,322.30	42,949,375	0	45,581,799	42,789,573
4102	Delinquent Advalorem Taxes	2,191,858.23	2,014,735	0	2,035,148	2,136,905
4112	TIRZ	0.00	0	0	-300,000	-250,000
4159	Penalties and Interest	1,294,137.24	1,376,406	0	1,422,014	1,374,913
4430	Fee Revenue	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>46,502,317.77</u>	<u>45,060,326</u>	<u>0</u>	<u>47,330,773</u>	<u>44,728,562</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>



## 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 2011-2012 BUDGET

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 401

**COUNTY JUDGE'S OFFICE**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	64,061.93	64,062	0	64,062	64,062
6002	Salaries-Assistants/Deputies	61,287.47	62,000	0	0	0
6003	Salaries-Employees	102,897.41	109,000	0	109,000	109,000
6004	Overtime	0.00	0	0	0	0
6006	FICA	17,137.96	17,982	0	11,509	13,239
6007	Group Health	24,107.16	23,616	0	18,826	17,257
6008	Retirement	19,403.24	20,568	0	15,143	15,281
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	689.84	702	0	517	517
6012	Unemployment Insurance	1,701.35	1,283	0	818	654
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,396.30	3,000	0	3,000	3,000
6016	Gasoline	668.76	0	0	0	0
6019	Lubricants	0.00	0	0	0	0
6048	Communications	22,573.76	22,000	0	22,000	22,000
6049	Postage	69.87	1,000	0	1,000	1,000
6050	Travel	0.00	0	0	0	0
6069	Equipment Rental	4,861.84	5,365	0	5,365	5,365
6073	Dues and Memberships	0.00	350	0	350	350
6078	Education and Training	655.00	1,000	0	1,000	1,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	257.62	251	0	251	251
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	321,769.51	332,179	0	252,841	252,976

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 402

**HUMAN RESOURCES**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	65,795.72	48,239	48,239	47,099	47,099
6004	Overtime	0.00	0	0	0	0
6006	FICA	8,838.12	3,690	3,690	3,212	3,695
6007	Group Health	13,243.64	7,200	7,200	7,258	6,653
6008	Retirement	9,889.32	4,116	4,116	4,116	4,154
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	2,086.76	1,016	1,016	1,016	1,016
6012	Unemployment Insurance	1,183.34	353	353	353	282
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,942.00	2,375	2,375	2,375	2,375
6016	Gasoline	2,945.79	2,561	2,561	3,000	3,000
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	742.94	700	700	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	628.51	576	576	576	576
6048	Communications	8,376.09	7,800	7,800	7,800	7,800
6049	Postage	505.24	500	500	500	500
6050	Travel	0.00	0	0	0	0
6054	Advertising	3,150.00	3,000	3,000	3,000	3,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	774.89	813	813	700	700
6058	Liability Other Insurance	0.00	0	0	0	0
6069	Equipment Rental	3,114.63	2,940	2,940	2,940	2,940
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	680.00	550	550	452	452
6077	Data Processing	2,353.24	0	0	0	0
6078	Education and Training	775.00	819	1,656	1,656	1,656
6079	Legal Books, Publications	408.96	500	500	500	500
6082	Contractual Expense	0.00	1,800	0	0	0
6195	Safety Supplies	1,935.00	939	1,902	2,000	2,000
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	129,369.19	90,487	90,487	89,553	89,398

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 4021

**CIVIL SERVICE COMMISSION**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	32,900.10	32,900	32,900	32,900	32,900
6004	Overtime	0.00	0	0	0	0
6006	FICA	2,485.51	2,517	2,517	2,188	2,188
6007	Group Health	4,899.84	4,900	4,900	4,800	4,400
6008	Retirement	2,799.10	2,879	2,879	2,879	2,879
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	96.53	98	98	98	98
6012	Unemployment Insurance	327.28	247	247	247	247
6014	Office Supplies	1,364.30	1,425	1,425	1,425	1,425
6016	Gasoline	0.00	0	0	0	0
6045	Professional Services	6,262.42	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	1,000.00	1,000	1,000	1,000	1,000
6059	Bonds	94.60	0	0	0	0
6067	Equipment Maintenance	0.00	0	0	0	0
6078	Education and Training	250.00	250	250	250	250
6079	Legal Books, Publications	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	<u>52,479.68</u>	<u>62,416</u>	<u>62,416</u>	<u>61,987</u>	<u>61,587</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 403

**COUNTY CLERK**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	779,996.81	775,150	0	1,036,495	1,036,495
4440	Court Cost	0.00	0	0	0	0
4441	Copy Reimbursements	61,672.80	62,620	0	65,869	65,869
4444	County Clerk-Records Mgmt	0.00	0	0	0	0
4600	Interest Income	3,688.68	4,150	0	3,216	3,216
4602	Miscellaneous	25.00	0	0	0	0
	<i>Revenue Total:</i>	845,383.29	841,920	0	1,105,580	1,105,580
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	71,743.94	71,745	71,745	71,745	71,745
6002	Salaries-Assistants/Deputies	41,942.12	41,584	41,584	41,584	41,584
6003	Salaries-Employees	265,289.96	280,977	282,667	282,667	333,316
6004	Overtime	0.00	0	0	0	0
6006	FICA	28,799.69	31,010	30,293	26,956	34,655
6007	Group Health	60,542.09	60,858	63,700	61,051	64,764
6008	Retirement	32,231.46	34,650	34,649	34,650	39,439
6009	Auto Allowance	7,967.18	8,400	8,400	8,400	5,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	1,110.72	1,182	1,182	1,182	1,333
6012	Unemployment Insurance	3,050.02	2,432	2,969	2,432	2,249
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	19,919.40	19,327	20,500	22,750	22,750
6016	Gasoline	3,040.96	2,288	2,000	2,500	2,500
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	527.42	600	600	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,556.40	1,865	1,865	1,865	1,865
6048	Communications	13,924.68	13,600	13,600	13,600	13,600
6049	Postage	24,146.59	28,000	30,000	30,000	23,000
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	725.57	578	578	400	400
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	1,855.00	1,900	1,900	1,900	1,900
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	820.00	5,000	5,000	5,000	2,500
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	10,446.46	13,600	13,600	8,744	8,744
6073	Dues and Memberships	320.00	420	420	300	300
6077	Data Processing	165,531.50	159,560	192,000	156,217	192,000
6078	Education and Training	0.00	1,960	3,000	0	2,000
6082	Contractual Expense	3,624.28	4,159	5,000	4,159	4,159

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 403

COUNTY CLERK

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>759,115.44</u>	<u>785,695</u>	<u>827,252</u>	<u>779,102</u>	<u>871,203</u>



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 404

**RECORDS MANAGEMENT**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4444	County Clerk-Records Mgmt	259,815.00	273,934	0	238,495	238,495
	<i>Revenue Total:</i>	259,815.00	273,934	0	238,495	238,495
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	7,901.82	5,087	5,087	5,087	5,087
6003	Salaries-Employees	239,023.90	182,970	255,202	190,470	139,822
6004	Overtime	0.00	0	0	0	0
6006	FICA	18,903.84	14,922	19,912	13,005	11,086
6007	Group Health	50,317.00	40,336	58,800	40,483	28,310
6008	Retirement	21,020.04	17,067	22,775	17,111	12,795
6009	Auto Allowance	400.66	0	0	0	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	747.30	582	582	584	433
6012	Unemployment Insurance	2,529.26	1,463	1,952	1,467	869
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	0.00	1,769	2,000	0	2,000
6047	Mobile Phones	123.60	150	150	150	150
6048	Communications	1,735.59	2,000	2,000	1,853	1,853
6049	Postage	0.00	0	0	0	0
6077	Data Processing	0.00	0	0	0	36,090
	<i>Expenditure Total:</i>	342,703.01	266,346	368,460	270,210	238,495

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 4041

**OLD RECORDS RETRIEVAL**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4441	Copy Reimbursements	0.00	1,600	0	850	850
4444	County Clerk-Records Mgmt	296,169.61	295,916	0	264,110	264,110
	<i>Revenue Total:</i>	<u>296,169.61</u>	<u>297,516</u>	<u>0</u>	<u>264,960</u>	<u>264,960</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	0.00	0	7,585	0	0
6002	Salaries-Assistants/Deputies	27.22	2,860	0	0	0
6003	Salaries-Employees	28,131.16	94,556	42,684	107,916	107,916
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	33,678.50	16,000	15,000	0	0
6006	FICA	4,720.12	9,365	3,845	7,176	8,256
6007	Group Health	6,734.46	24,672	9,800	29,496	27,038
6008	Retirement	2,360.00	9,048	4,398	9,443	9,529
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	179.97	365	365	322	322
6012	Unemployment Insurance	615.58	918	320	809	647
6013	Photocopying	0.00	0	0	0	0
6077	Data Processing	95,332.92	139,732	120,000	109,798	111,252
6078	Education and Training	570.00	0	0	0	0
6082	Contractual Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>172,349.93</u>	<u>297,516</u>	<u>203,997</u>	<u>264,960</u>	<u>264,960</u>

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 405

**VETERANS SERVICE OFFICE**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	44,416.98	24,226	0	44,417	44,417
6003	Salaries-Employees	55,722.95	65,558	0	68,458	68,458
6004	Overtime	0.00	0	0	0	0
6006	FICA	8,061.97	8,910	0	7,746	8,635
6007	Group Health	16,653.80	19,200	0	19,200	17,600
6008	Retirement	8,551.06	9,877	0	9,877	9,967
6009	Auto Allowance	3,586.18	3,600	0	3,600	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	309.47	337	0	337	337
6012	Unemployment Insurance	1,043.98	847	0	847	677
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,695.20	2,185	0	2,185	2,185
6016	Gasoline	355.80	956	0	1,250	1,250
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	639.48	800	0	800	800
6036	Miscellaneous Repairs	0.00	0	0	0	0
6047	Mobile Phones	976.41	840	0	840	840
6048	Communications	3,245.44	4,600	0	4,600	4,600
6049	Postage	1,548.69	1,000	0	1,000	1,000
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	258.53	435	0	300	300
6063	Sewage and Garbage	0.00	0	0	0	0
6067	Equipment Maintenance	74.99	430	0	430	430
6069	Equipment Rental	1,508.64	1,605	0	1,605	1,605
6073	Dues and Memberships	0.00	0	0	100	100
6078	Education and Training	0.00	200	0	200	200
6079	Legal Books, Publications	0.00	100	0	0	0
	<i>Expenditure Total:</i>	149,649.57	145,706	0	167,792	163,401

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 406

**EMERGENCY MANAGEMENT**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4204	Inspections	7,370.00	8,500	0	8,677	8,677
4300	State Revenue	0.00	0	0	0	0
4305	Interlocal Revenue	3,600.00	3,000	0	0	0
4311	Building Permits	0.00	0	0	0	0
4353	Emergency Services District	70,000.00	70,000	0	70,000	70,000
4380	Financing Proceeds	0.00	0	0	0	0
	<i>Revenue Total:</i>	80,970.00	81,500	0	78,677	78,677
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	60,999.92	61,000	0	61,000	61,000
6003	Salaries-Employees	153,926.64	163,500	0	165,500	165,500
6004	Overtime	0.00	0	0	0	0
6006	FICA	16,032.04	17,327	0	15,062	17,327
6007	Group Health	24,192.18	24,000	0	24,000	22,000
6008	Retirement	18,255.78	19,819	0	19,819	20,000
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	1,200	0	0	0
6011	Workers Compensation	4,347.87	6,521	0	6,521	6,521
6012	Unemployment Insurance	2,256.97	1,699	0	1,699	1,359
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,261.91	1,550	0	2,500	2,500
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	7,002.18	8,738	0	8,738	8,738
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	1,183.10	1,000	0	2,000	2,000
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	1,673.63	2,000	0	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	5,448.10	5,550	0	5,500	5,500
6048	Communications	18,335.55	15,000	0	15,000	15,000
6049	Postage	132.82	600	0	700	700
6050	Travel	0.00	0	0	0	0
6054	Advertising	0.00	0	0	1,000	1,000
6057	Vehicle Insurance	2,684.46	3,682	0	2,500	2,500
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	150.00	184	0	184	184
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	9,607.30	25,000	0	14,170	14,170
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	4,375.41	4,365	0	4,365	4,365
6070	INDIRECT COST	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 406

**EMERGENCY MANAGEMENT**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6073	Dues and Memberships	710.00	465	0	465	465
6077	Data Processing	0.00	380	0	0	0
6078	Education and Training	960.00	754	0	454	454
6079	Legal Books, Publications	477.99	200	0	600	600
6080	Board of Children	0.00	0	0	0	0
6082	Contractual Expense	22,181.57	27,000	0	27,000	27,000
6084	Judges	0.00	0	0	0	0
6195	Safety Supplies	13.95	120	0	500	500
6196	Safety Equipment	0.00	0	0	100	100
	<i>Expenditure Total:</i>	<u>357,209.37</u>	<u>391,654</u>	<u>0</u>	<u>382,377</u>	<u>382,483</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 407

**MAIL ROOM**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	24,129.98	24,130	24,130	24,130	0
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,846.05	1,846	1,846	1,605	0
6007	Group Health	4,899.84	4,800	4,800	4,800	0
6008	Retirement	2,052.78	2,111	2,111	2,111	0
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	70.78	72	72	72	0
6012	Unemployment Insurance	240.01	181	181	181	0
6014	Office Supplies	890.79	1,000	1,000	1,000	1,000
6015	Maps, Plans	0.00	0	0	0	0
6048	Communications	656.80	600	600	600	600
6049	Postage	0.00	50	50	50	50
6069	Equipment Rental	17,280.00	17,280	23,544	23,544	23,544
6079	Legal Books, Publications	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	<u>52,067.03</u>	<u>52,070</u>	<u>58,334</u>	<u>58,093</u>	<u>25,194</u>

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 408

**DATA PROCESSING**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	70,376.30	70,376	71,576	70,376	70,376
6003	Salaries-Employees	416,513.71	434,217	441,217	441,217	441,217
6004	Overtime	0.00	500	500	500	500
6006	FICA	35,793.91	39,175	0	34,054	39,175
6007	Group Health	56,122.24	58,925	0	58,925	54,014
6008	Retirement	41,457.51	44,808	0	44,808	45,218
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	4,921.99	7,282	0	7,282	7,282
6012	Unemployment Insurance	4,790.63	3,841	0	3,841	3,073
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	13,700.35	14,250	15,000	14,250	14,250
6016	Gasoline	2,170.63	2,100	3,660	2,400	2,400
6018	Diesel Fuel	0.00	0	0	0	0
6030	Vehicle Repairs	886.48	1,060	1,060	2,000	2,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	2,399.62	2,571	2,571	2,571	2,571
6048	Communications	64,669.06	64,000	64,000	64,000	64,000
6049	Postage	0.00	500	500	500	500
6050	Travel	0.00	0	4,000	0	0
6057	Vehicle Insurance	838.56	1,250	1,250	900	900
6058	Liability Other Insurance	0.00	0	0	0	0
6067	Equipment Maintenance	256,100.94	372,600	499,382	499,383	499,383
6069	Equipment Rental	5,417.80	5,388	5,388	5,388	5,388
6073	Dues and Memberships	0.00	250	250	250	250
6077	Data Processing	27,485.85	130,000	40,000	40,000	40,000
6078	Education and Training	0.00	4,000	5,000	3,000	3,000
6082	Contractual Expense	4,715.32	13,050	13,050	13,050	13,050
6091	Building Improvements	0.00	0	0	0	0
	<i>Expenditure Total:</i>	1,008,360.90	1,270,143	1,168,404	1,308,695	1,308,547

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 409

**GENERAL ADMINISTRATION**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4320	Federal Wildlife Allocation	25,145.88	27,193	0	27,193	27,193
4321	Health Ins Premiums	0.00	0	0	0	0
4341	State Mixed Drink Tax	662,889.50	620,000	0	620,000	620,000
4342	State Bingo Tax	81,419.86	100,000	0	88,525	88,525
4360	Miscellaneous Revenue	0.00	0	0	0	0
4405	Sales Tax Commissions-Tax Auto	0.00	831,425	0	831,425	831,425
4476	County's Waste Collection fee	142,959.99	136,000	0	139,597	139,597
4600	Interest Income	42,846.00	65,000	0	55,658	55,658
4601	Vending Machine Commissions	15,894.08	16,800	0	16,800	16,800
4602	Miscellaneous	11,764.24	49,500	0	12,500	12,500
4611	Pay Phones Commissions	0.00	25	0	0	0
4612	Snack Bar Commissions	3,000.00	3,600	0	3,600	3,600
4614	Land Rental	0.00	12,000	0	0	0
4640	Sale of Surplus	0.00	50,000	0	50,000	50,000
4670	Donations	0.00	5,000			
	<i>Revenue Total:</i>	985,919.55	1,916,543	0	1,845,298	1,845,298
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	0.00	500	0	500	500
6040	Audit and Accounting	35,500.00	51,008	49,108	49,108	49,108
6041	Consulting	0.00	0	0	0	0
6045	Professional Services	67,444.59	47,000	47,000	98,612	98,612
6047	Mobile Phones	27.83	0	0	0	0
6048	Communications	2,107.89	0	0	0	0
6049	Postage	33,022.24	0	0	0	0
6050	Travel	80,215.44	105,000	0	100,000	100,000
6051	Travel-Prisoner Transportation	7.79	0	0	0	0
6052	Travel-Mileage Reimbursement	0.00	0	0	0	44,000
6054	Advertising	1,160.24	1,700	3,600	3,600	3,600
6055	Printing and Binding	0.00	0	0	0	0
6058	Liability Other Insurance	121,415.85	116,532	116,532	116,532	116,532
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	15,685.51	20,000	20,000	20,000	20,000
6068	Real Estate Rental	0.00	0	0	0	0
6070	INDIRECT COST	744,998.04	734,246	738,837	738,827	745,734
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	46,271.91	50,000	48,836	50,000	50,000
6077	Data Processing	12,500.00	0	0	0	0
6078	Education and Training	0.00	0	0	0	0
6082	Contractual Expense	740,493.04	778,613	799,860	792,860	792,860
6087	Miscellaneous	0.00	0	0	0	0



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 409

GENERAL ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
	<i>Expenditure Total:</i>	<u>1,900,850.37</u>	<u>1,904,599</u>	<u>1,823,773</u>	<u>1,970,039</u>	<u>2,020,946</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 410

**CIVIL DIVISION**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4447	Copy Receipts	12.40	25	0	25	25
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>12.40</u>	<u>25</u>	<u>0</u>	<u>25</u>	<u>25</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	91,670.82	119,544	124,800	120,000	120,000
6003	Salaries-Employees	243,727.31	239,802	252,066	248,046	248,046
6004	Overtime	236.74	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	23,822.80	28,156	28,830	24,475	28,156
6007	Group Health	22,865.92	24,000	24,000	24,000	22,000
6008	Retirement	28,146.83	32,204	32,976	32,204	32,498
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	597.74	679	695	679	679
6012	Unemployment Insurance	3,352.96	2,760	2,826	2,760	2,208
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,211.29	2,423	3,500	2,423	2,423
6016	Gasoline	0.00	0	0	0	0
6045	Professional Services	240,559.92	38,882	40,000	40,000	40,000
6046	Medical and Dental	0.00	0	0	0	0
6048	Communications	5,321.14	5,800	5,400	5,800	5,800
6049	Postage	692.02	552	552	1,200	1,200
6050	Travel	0.00	0	0	0	0
6054	Advertising	0.00	0	0	500	500
6067	Equipment Maintenance	0.00	250	250	250	250
6069	Equipment Rental	5,382.41	5,536	5,800	4,934	4,934
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	2,915.10	461	461	2,195	2,195
6072	Settlements and Judgments	28,498.36	225,000	225,000	10,000	10,000
6073	Dues and Memberships	480.00	1,000	1,000	1,000	1,000
6077	Data Processing	2,226.50	0	0	0	0
6078	Education and Training	0.00	1,500	5,000	1,500	1,500
6079	Legal Books, Publications	10,114.24	11,000	10,500	10,500	10,500
6082	Contractual Expense	536.75	0	0	0	0
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>713,358.85</u>	<u>739,549</u>	<u>763,656</u>	<u>532,466</u>	<u>533,889</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 411

**COMMISSIONER PCT. #1**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	36,939.33	36,938	0	36,938	36,938
6003	Salaries-Employees	15,620.19	15,620	0	15,620	15,620
6006	FICA	3,813.62	4,021	0	3,495	4,021
6007	Group Health	6,369.90	6,240	0	6,240	5,720
6008	Retirement	4,479.83	4,599	0	4,599	4,641
6011	Workers Compensation	154.75	157	0	157	157
6012	Unemployment Insurance	523.78	117	0	117	94
6013	Photocopying	0.00	0	0	0	0
	<b>Expenditure Total:</b>	<u>67,901.40</u>	<u>67,692</u>	<u>0</u>	<u>67,166</u>	<u>67,191</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 412

**COMMISSIONER PCT #2**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	36,938.86	36,938	36,938	36,938	36,938
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	14,499.97	14,500	16,000	14,500	14,500
6006	FICA	3,864.19	3,935	3,520	3,421	3,935
6007	Group Health	6,367.95	6,240	6,240	6,240	5,720
6008	Retirement	4,376.62	4,501	4,632	4,501	4,542
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	151.16	154	158	154	154
6012	Unemployment Insurance	144.27	109	120	109	87
6013	Photocopying	0.00	0	0	0	0
6047	Mobile Phones	768.00	768	768	768	768
6048	Communications	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	<u>67,111.02</u>	<u>67,145</u>	<u>68,376</u>	<u>66,631</u>	<u>66,644</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 413

**COMMISSIONER PCT. 3**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	36,938.81	36,938	0	36,938	36,938
6003	Salaries-Employees	16,100.55	16,500	0	16,500	16,500
6006	FICA	3,759.25	4,088	0	3,554	4,088
6007	Group Health	6,423.89	6,240	0	6,312	5,786
6008	Retirement	4,516.76	4,676	0	4,676	4,719
6011	Workers Compensation	155.96	160	0	160	160
6012	Unemployment Insurance	160.20	124	0	124	99
6013	Photocopying	0.00	0	0	0	0
6047	Mobile Phones	768.00	768	0	768	768
6048	Communications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	68,823.42	69,494	0	69,032	69,058

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 414

**COMMISSIONER PCT. 4**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	36,939.33	36,938	0	36,938	36,938
6003	Salaries-Employees	14,445.17	14,500	0	14,500	14,500
6005	Extra Help	0.00	0	0	0	0
6006	FICA	3,969.22	3,935	0	3,421	3,935
6007	Group Health	6,165.77	6,240	0	6,240	5,720
6008	Retirement	4,371.85	4,501	0	4,501	4,542
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	150.99	154	0	154	154
6012	Unemployment Insurance	143.81	109	0	109	87
6013	Photocopying	0.00	0	0	0	0
6047	Mobile Phones	768.00	768	0	768	768
6048	Communications	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	<u>66,954.14</u>	<u>67,145</u>	<u>0</u>	<u>66,631</u>	<u>66,644</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 416

**COPY CENTER**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4464	Labor Charges	46,691.24	43,713	0	47,941	47,941
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>46,691.24</u>	<u>43,713</u>	<u>0</u>	<u>47,941</u>	<u>47,941</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	39,081.62	41,634	45,797	41,634	41,634
6003	Salaries-Employees	50,827.27	47,594	51,024	48,594	48,594
6005	Extra Help	12,027.00	11,856	11,900	11,856	11,856
6006	FICA	7,530.46	7,867	8,318	6,838	7,809
6007	Group Health	14,699.52	14,400	14,400	14,400	13,200
6008	Retirement	7,648.86	7,895	7,891	7,895	7,967
6009	Auto Allowance	746.98	750	1,000	750	0
6011	Workers Compensation	2,308.81	3,433	5,545	3,433	3,433
6012	Unemployment Insurance	1,017.13	766	1,088	766	613
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	4,605.51	4,750	5,000	4,750	4,750
6016	Gasoline	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	0	60	0	0
6048	Communications	408.69	700	700	700	700
6049	Postage	47.99	25	50	25	25
6050	Travel	0.00	0	0	0	0
6067	Equipment Maintenance	7,760.51	10,657	9,682	11,000	11,000
6069	Equipment Rental	3,784.20	2,803	3,058	3,059	3,059
6072	Settlements and Judgments	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>152,494.55</u>	<u>155,130</u>	<u>165,513</u>	<u>155,700</u>	<u>154,640</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 418

PROGRAM DEVELOPEMENT & MA

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	500.00	14,000	0	0	0
6006	FICA	38.25	1,258	0	0	0
6011	Workers Compensation	1.35	77	0	0	0
6012	Unemployment Insurance	5.00	128	0	0	0
6013	Photocopying	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	<u>544.60</u>	<u>15,463</u>	<u>0</u>	<u>0</u>	<u>0</u>



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 419

**PROGRAM DEVELOPMENT & MGT**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4353	Emergency Services District	3,000.00	3,000	0	3,000	3,000
4380	Financing Proceeds	0.00	0	0	0	0
4934	Indir.CostReimb-ValleEscondido	9,063.70	1,645	0	0	0
4952	Indir.CostReimb.-La Campelo	0.00	0	0	0	0
4958	Indirect Cost	0.00	500	0	0	0
4959	Indir.CostReimb-La Feria CEDAP	0.00	1,350	0	0	0
4960	Indir.CostReimb.- Nancy CEDAP	0.00	450	0	0	0
	<i>Revenue Total:</i>	12,063.70	6,945	0	3,000	3,000
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	64,654.66	65,406	68,676	65,406	65,406
6003	Salaries-Employees	147,096.27	146,967	156,415	148,967	148,967
6005	Extra Help	25,252.50	19,000	20,000	20,000	20,000
6006	FICA	18,336.22	18,203	17,219	15,765	17,930
6007	Group Health	24,499.20	24,000	24,400	24,000	22,000
6008	Retirement	18,009.23	18,758	18,457	18,758	18,929
6009	Auto Allowance	2,689.44	2,700	3,300	2,700	0
6011	Workers Compensation	703.39	708	675	700	700
6012	Unemployment Insurance	2,383.66	1,761	1,688	1,758	1,406
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,983.85	3,400	3,000	2,233	2,233
6027	Clothing	0.00	0	0	0	0
6045	Professional Services	0.00	1,200	0	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	9,561.99	9,000	9,000	9,000	9,000
6049	Postage	1,425.59	1,850	3,000	1,500	1,500
6050	Travel	0.00	0	0	0	0
6054	Advertising	2,460.03	6,300	3,500	3,500	3,500
6055	Printing and Binding	0.00	0	0	0	0
6059	Bonds	104.00	110	150	110	110
6067	Equipment Maintenance	0.00	0	0	0	0
6069	Equipment Rental	3,152.90	3,500	3,500	3,500	3,500
6073	Dues and Memberships	438.00	500	500	500	500
6077	Data Processing	2,958.88	0	2,000	0	0
6078	Education and Training	495.00	1,302	1,000	500	500
6079	Legal Books, Publications	0.00	48	300	0	0
	<i>Expenditure Total:</i>	328,164.81	325,673	337,740	319,857	317,141

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 420

**VEHICLE MAINTENANCE**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4464	Labor Charges	37,194.12	47,668	0	32,789	32,789
4601	Vending Machine Commissions	0.00	0	0	0	0
4602	Miscellaneous	0.00	1,000	0	0	0
	<i>Revenue Total:</i>	<u>37,194.12</u>	<u>48,668</u>	<u>0</u>	<u>32,789</u>	<u>32,789</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	46,260.96	46,234	46,234	46,234	46,234
6003	Salaries-Employees	140,292.48	139,096	139,096	141,196	141,196
6004	Overtime	0.00	0	0	0	0
6006	FICA	14,048.92	14,338	14,338	12,464	14,338
6007	Group Health	33,687.22	32,954	32,954	33,067	30,312
6008	Retirement	15,869.72	16,400	16,400	16,400	16,550
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,273.12	1,675	1,275	1,500	2,000
6011	Workers Compensation	4,141.51	5,621	5,621	5,621	5,621
6012	Unemployment Insurance	1,864.45	1,406	1,406	1,406	1,125
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,216.13	2,085	2,375	2,375	2,375
6016	Gasoline	1,216.35	1,700	1,200	2,500	2,500
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	4,209.27	8,308	10,000	10,000	7,500
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	0.00	60	60	60	60
6030	Vehicle Repairs	2,155.22	3,080	3,000	2,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	7,026.09	550	0	0	0
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	667.88	1,200	576	576	576
6048	Communications	763.69	1,050	1,600	1,600	1,600
6049	Postage	0.00	200	200	200	200
6056	Property Insurance	150.56	880	561	565	565
6057	Vehicle Insurance	625.57	622	1,600	1,600	1,600
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	7,882.69	7,000	7,000	7,000	8,000
6061	Natural Gas	0.00	0	0	0	0
6063	Sewage and Garbage	7,938.54	6,192	6,500	6,500	6,500
6064	Building Maintenance	58.41	2,245	1,500	2,500	2,500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	2,968.64	4,100	3,500	3,500	3,500
6068	Real Estate Rental	0.00	0	0	0	0
6078	Education and Training	0.00	250	250	250	250

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 420

VEHICLE MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6195	Safety Supplies	38.00	150	150	150	150
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>295,355.42</u>	<u>297,396</u>	<u>297,396</u>	<u>299,264</u>	<u>298,252</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 491

**VOTER REGISTRATION / ELEC**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4447	Copy Receipts	3,122.13	3,600	0	3,000	3,000
4602	Miscellaneous	175.50	176	0	0	0
4620	Sale of Maps	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>3,297.63</u>	<u>3,776</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	62,553.87	62,554	62,554	62,554	62,554
6003	Salaries-Employees	186,930.34	190,190	221,054	190,190	190,190
6004	Overtime	1,317.75	12,000	8,000	8,000	8,000
6005	Extra Help	108,403.15	113,400	95,000	95,000	95,000
6006	FICA	30,217.52	29,812	29,423	23,987	27,288
6007	Group Health	38,223.82	38,400	40,500	38,400	35,200
6008	Retirement	21,332.42	22,115	31,538	22,115	22,317
6009	Auto Allowance	4,424.48	4,000	4,500	4,000	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	1,174.60	1,149	1,153	1,062	1,062
6012	Unemployment Insurance	3,896.19	2,886	3,846	2,668	2,134
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	25,702.45	64,788	86,000	70,360	70,360
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	4,296.24	3,000	3,000	3,100	3,100
6017	Butane	0.00	0	0	0	0
6025	Food-Human	96.58	300	300	300	300
6026	Household Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	709.63	1,000	500	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	-10,999.37	450	8,250	8,250	8,250
6047	Mobile Phones	23,711.68	20,760	9,500	20,760	20,760
6048	Communications	1,469.03	1,900	1,900	1,900	1,900
6049	Postage	34,661.82	35,000	52,200	44,000	44,000
6050	Travel	0.00	0	2,550	0	0
6054	Advertising	4,560.30	6,712	8,050	5,400	5,400
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	0.00	5,946	0	0	0
6057	Vehicle Insurance	725.57	900	900	750	750
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	70.00	150	150	150	150
6064	Building Maintenance	0.00	0	0	0	0
6067	Equipment Maintenance	28,935.46	85,600	133,865	133,865	133,865
6068	Real Estate Rental	0.00	550	350	550	550
6069	Equipment Rental	-4,494.24	4,300	4,300	2,268	2,268

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 491

**VOTER REGISTRATION / ELEC**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6073	Dues and Memberships	125.00	500	300	500	500
6076	Laundry and Linen	0.00	0	0	0	0
6077	Data Processing	24,225.02	15,000	15,000	15,000	15,000
6078	Education and Training	900.00	1,230	1,230	1,230	1,230
6079	Legal Books, Publications	270.00	200	50	50	50
6080	Board of Children	0.00	0	0	0	0
6082	Contractual Expense	0.00	500	2,400	500	500
6195	Safety Supplies	0.00	70	70	0	0
	<b>Expenditure Total:</b>	<u>582,439.94</u>	<u>725,362</u>	<u>828,433</u>	<u>757,909</u>	<u>753,678</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 495

**COUNTY AUDITOR**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4461	Audit Fees	26,960.00	27,763	0	27,763	27,763
4600	Interest Income	0.00	0	0	0	0
4601	Vending Machine Commissions	0.00	50	0	0	0
	<i>Revenue Total:</i>	<u>26,960.00</u>	<u>27,813</u>	<u>0</u>	<u>27,763</u>	<u>27,763</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	95,659.89	95,660	95,660	95,660	95,660
6002	Salaries-Assistants/Deputies	670,402.16	688,310	705,210	705,210	705,210
6003	Salaries-Employees	0.00	0	0	0	0
6004	Overtime	2,702.63	3,000	3,000	3,000	3,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	56,913.61	61,496	61,496	53,457	61,496
6007	Group Health	83,713.91	87,700	91,200	85,810	78,659
6008	Retirement	65,274.28	61,132	61,132	70,339	70,982
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	2,077.93	2,400	2,400	2,400	2,400
6012	Unemployment Insurance	7,610.71	6,029	6,029	6,029	4,823
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	14,395.99	12,900	13,300	13,300	13,300
6016	Gasoline	530.64	801	500	700	700
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	44.52	500	500	500	500
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	761.20	520	520	520	520
6048	Communications	20,370.36	22,000	22,000	22,000	22,000
6049	Postage	3,146.21	2,500	2,500	2,500	2,500
6050	Travel	0.00	0	0	0	0
6054	Advertising	6,085.36	9,139	8,000	8,000	8,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	533.62	700	700	425	425
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	92.50	95	50	50	50
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	58,668.56	64,816	67,000	67,000	67,000
6069	Equipment Rental	5,234.97	5,500	5,500	2,603	2,603
6073	Dues and Memberships	2,256.82	2,500	2,500	2,500	2,500
6077	Data Processing	11,159.03	2,500	1,500	1,500	1,500
6078	Education and Training	3,000.00	2,250	2,250	2,250	2,250
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	209.55	228	228	228	228
6087	Miscellaneous	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 495

COUNTY AUDITOR

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
	<i>Expenditure Total:</i>	<u>1,110,844.45</u>	<u>1,132,676</u>	<u>1,153,175</u>	<u>1,145,981</u>	<u>1,146,306</u>

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 4951

**PURCHASING**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	111,574.89	111,575	107,575	111,575	111,575
6003	Salaries-Employees	140,267.64	138,265	142,365	140,365	140,365
6006	FICA	18,769.00	19,273	19,273	16,754	19,273
6007	Group Health	33,472.64	33,600	34,300	33,600	30,800
6008	Retirement	21,426.67	18,880	18,901	22,045	22,246
6011	Workers Compensation	721.94	752	475	752	752
6012	Unemployment Insurance	2,447.39	1,890	2,519	1,890	1,512
6014	Office Supplies	1,611.50	3,121	3,420	3,420	3,420
6047	Mobile Phones	1,061.11	960	960	960	960
6048	Communications	7,779.14	7,000	7,000	7,000	7,000
6049	Postage	1,385.97	650	1,000	1,000	1,000
6050	Travel	0.00	0	0	0	0
6054	Advertising	9,922.16	12,000	12,000	12,000	12,000
6067	Equipment Maintenance	0.00	0	300	300	300
6069	Equipment Rental	5,175.05	5,250	5,300	2,295	2,295
6073	Dues and Memberships	584.52	724	500	500	500
6077	Data Processing	1,119.20	0	0	0	0
6078	Education and Training	1,000.00	775	0	0	0
	<b><i>Expenditure Total:</i></b>	<b>358,318.82</b>	<b>354,715</b>	<b>355,888</b>	<b>354,456</b>	<b>353,998</b>



CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 496

**MOTOR VEHICLE INSPECTION**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4204	Inspections	91,360.00	80,160	0	85,160	85,160
	<i>Revenue Total:</i>	91,360.00	80,160	0	85,160	85,160
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	0.00	0	2,500	0	0
6003	Salaries-Employees	30,331.49	32,000	35,000	32,000	32,000
6006	FICA	2,307.00	2,448	2,869	2,448	2,448
6007	Group Health	4,486.59	4,900	4,900	4,900	4,900
6008	Retirement	2,580.10	2,803	3,000	2,803	2,803
6011	Workers Compensation	1,176.66	783	1,396	783	783
6012	Unemployment Insurance	299.61	320	375	320	320
6016	Gasoline	5,311.94	3,950	3,950	3,950	3,950
6030	Vehicle Repairs	530.85	500	500	500	500
6047	Mobile Phones	311.37	1,000	1,000	1,000	1,000
6050	Travel	413.40	500	500	500	500
6057	Vehicle Insurance	700.00	700	700	700	700
6073	Dues and Memberships	0.00	0	0	0	0
6096	Equipment	0.00	0	26,000	0	0
6195	Safety Supplies	298.00	500	500	500	500
	<i>Expenditure Total:</i>	48,747.01	50,404	83,190	50,404	50,404

CAMERON COUNTY, TEXAS  
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2011-2012 Budget

Fund 100 Dept. 497

**COUNTY TREASURER**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4602	Miscellaneous	75.00	100	0	0	0
	<i>Revenue Total:</i>	75.00	100	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	59,220.90	59,221	63,221	59,221	59,221
6002	Salaries-Assistants/Deputies	30,121.50	42,230	42,230	42,230	42,230
6003	Salaries-Employees	30,895.15	28,593	58,593	28,593	52,723
6004	Overtime	0.00	0	0	0	0
6006	FICA	8,926.03	9,948	13,948	8,648	11,794
6007	Group Health	14,274.01	14,400	19,200	14,400	17,600
6008	Retirement	10,205.97	11,379	13,000	11,379	13,614
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	382.10	388	488	388	460
6012	Unemployment Insurance	705.51	531	631	531	570
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	3,400.31	2,461	4,000	3,000	3,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	3,930.34	3,500	3,500	3,500	3,500
6049	Postage	7,784.55	7,000	7,000	7,000	7,000
6050	Travel	0.00	0	3,000	0	0
6059	Bonds	0.00	71	1,500	1,500	1,500
6067	Equipment Maintenance	0.00	0	200	0	0
6069	Equipment Rental	986.84	1,700	2,406	2,406	2,406
6073	Dues and Memberships	499.00	375	600	500	500
6077	Data Processing	2,357.92	318	0	0	0
6078	Education and Training	300.00	355	300	300	300
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	3,659.97	3,690	3,620	3,754	3,754
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	178,610.10	187,120	238,397	188,310	221,132

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 499

**TAX ASSESSOR-COLLECTOR**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4140	Redemption of Property	117,277.89	1,500	0	55,000	55,000
4148	VIT-Int Transf/Capital Purchas	0.00	0	0	0	0
4150	Vehicle Inventory Tax Surplus	11,818.91	21,000	0	0	0
4154	Beer, Wine, Liquor Commissions	11,535.25	7,000	0	1,866	1,866
4201	Beer Licenses (net)	67,555.75	38,000	0	10,557	10,557
4202	Liquor Licenses (net)	9,994.00	28,000	0	10,504	10,504
4209	Gaming licenses	168,391.50	130,000	0	190,000	190,000
4340	Tax Commissions-AdValorem	1,577,680.05	1,559,829	0	1,587,282	1,587,282
4344	Automobile 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	0.00	0	0	0	0
4403	Certificates of Title	308,036.92	336,492	0	317,160	317,160
4404	Tax Certificates	6,580.00	5,400	0	6,500	6,500
4430	Fee Revenue	0.00	0	0	0	0
4450	Tax Assessor/Collector-Auto	637,339.67	640,000	0	637,340	637,340
4451	Tolls - Entrance Fees	0.00	0	0	0	0
4600	Interest Income	17,593.06	15,000	0	14,750	14,750
4601	Vending Machine Commissions	0.00	0	0	0	0
4602	Miscellaneous	12,654.73	10,000	0	11,500	11,500
4609	TWX Reimbursement	3,870.00	2,700	0	3,725	3,725
4640	Sale of Surplus	0.00	0	0	0	0
4705	Long/Short	-743.98	2,500	0	2,500	2,500
<i>Revenue Total:</i>		2,951,383.75	2,799,221	0	2,850,484	2,850,484
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	77,599.01	84,730	84,730	84,730	84,730
6002	Salaries-Assistants/Deputies	140,276.36	139,132	139,132	139,132	139,132
6003	Salaries-Employees	1,467,516.49	1,470,860	1,508,423	1,508,423	1,508,423
6004	Overtime	0.00	0	0	0	0
6005	Extra Help	24,985.20	20,000	20,000	20,000	20,000
6006	FICA	127,978.34	134,206	134,206	116,661	134,204
6007	Group Health	304,778.29	295,777	304,677	305,424	279,972
6008	Retirement	143,311.70	150,945	150,945	151,572	152,958
6009	Auto Allowance	7,172.36	0	0	0	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	6,278.57	8,050	8,050	8,071	8,071
6012	Unemployment Insurance	16,314.89	12,507	12,507	12,506	10,005
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	67,125.73	67,629	70,229	70,229	70,229
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	4,271.56	8,419	8,419	12,000	12,000

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 499

**TAX ASSESSOR-COLLECTOR**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	3,755.13	2,000	2,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	4,361.70	4,100	4,200	3,900	3,900
6048	Communications	48,319.78	45,000	46,000	44,000	44,000
6049	Postage	93,083.85	80,500	54,200	54,200	78,200
6050	Travel	0.00	0	0	0	0
6054	Advertising	14,925.50	18,962	17,500	17,500	17,500
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	461.78	1,500	1,500	1,700	1,700
6058	Liability Other Insurance	36.59	3,687	3,687	3,687	3,687
6059	Bonds	142.00	701	701	701	701
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	10,318.80	17,013	11,013	11,013	11,013
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	29,922.19	33,800	31,750	31,750	31,750
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	1,015.00	1,763	1,763	1,763	1,763
6074	Credit Services	0.00	0	0	0	0
6077	Data Processing	31,232.49	23,888	56,000	32,000	32,000
6078	Education and Training	2,380.00	3,046	3,046	3,046	3,046
6079	Legal Books, Publications	900.00	0	0	0	0
6080	Board of Children	0.00	0	0	0	0
6082	Contractual Expense	25,249.95	27,721	27,721	27,721	27,721
6087	Miscellaneous	0.00	0	0	0	0
<b>Expenditure Total:</b>		<u>2,653,713.26</u>	<u>2,655,936</u>	<u>2,702,399</u>	<u>2,664,729</u>	<u>2,679,705</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 4991

**TAX OFFICE - VIT**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4150	Vehicle Inventory Tax Surplus	118,000.00	191,412	191,420	191,412	191,412
	<i>Revenue Total:</i>	118,000.00	191,412	191,420	191,412	191,412
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	6,935.58	7,000	7,000	7,000	7,000
6003	Salaries-Employees	6,477.60	12,660	66,032	63,960	63,960
6005	Extra Help	18,430.84	20,000	20,000	20,000	20,000
6006	FICA	2,419.57	5,427	5,587	5,427	5,427
6007	Group Health	1,334.86	9,800	10,000	9,800	9,800
6008	Retirement	1,142.85	5,817	5,989	5,817	5,817
6010	Uniforms	0.00	600	600	600	600
6011	Workers Compensation	257.69	1,447	1,598	1,447	1,447
6012	Unemployment Insurance	316.34	710	730	710	710
6014	Office Supplies	43.97	5,800	7,000	7,000	7,000
6016	Gasoline	0.00	7,000	9,000	7,000	9,000
6027	Clothing	0.00	500	500	500	500
6030	Vehicle Repairs	2,945.19	3,000	1,000	3,000	1,000
6047	Mobile Phones	0.00	1,000	1,000	1,000	1,000
6048	Communications	0.00	200	200	200	200
6049	Postage	0.00	500	500	500	500
6050	Travel	1,023.92	15,000	11,034	15,000	13,800
6054	Advertising	107.18	1,600	1,600	1,600	1,600
6057	Vehicle Insurance	0.00	0	1,200	0	1,200
6067	Equipment Maintenance	0.00	1,600	1,600	1,600	1,600
6069	Equipment Rental	0.00	2,000	2,000	2,000	2,000
6073	Dues and Memberships	0.00	500	500	500	500
6077	Data Processing	0.00	14,751	17,751	17,751	17,751
6078	Education and Training	0.00	2,000	2,000	2,000	2,000
6079	Legal Books, Publications	105.00	500	500	500	500
6092	Road Improvements	80,728.96	55,500	0	0	0
6096	Equipment	0.00	16,500	16,500	16,500	16,500
	<i>Expenditure Total:</i>	122,269.55	191,412	191,421	191,412	191,412

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 651

**HISTORICAL COMMITTEE**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	62.76	467	0	600	600
6028	Camera and Police Supplies	0.00	0	0	0	0
6049	Postage	17.60	100	0	100	100
6050	Travel	1,218.16	0	0	0	0
6055	Printing and Binding	0.00	0	0	0	0
6068	Real Estate Rental	1,200.00	1,200	0	1,200	1,200
6069	Equipment Rental	0.00	0	0	0	0
6073	Dues and Memberships	100.00	100	0	100	100
6077	Data Processing	0.00	133	0	0	0
6078	Education and Training	0.00	700	0	700	700
	<b><i>Expenditure Total:</i></b>	<u>2,598.52</u>	<u>2,700</u>	<u>0</u>	<u>2,700</u>	<u>2,700</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 665

**FARM & HOME DEMONSTATION**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	85,757.22	78,700	0	92,700	92,700
6003	Salaries-Employees	35,724.14	56,936	0	56,936	56,936
6005	Extra Help	0.00	0	0	0	0
6006	FICA	6,601.20	12,182	0	10,589	11,447
6007	Group Health	28,990.72	30,800	0	33,600	30,800
6008	Retirement	3,305.76	4,982	0	4,982	5,027
6009	Auto Allowance	6,790.72	9,600	0	9,600	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	357.04	447	0	447	447
6012	Unemployment Insurance	836.71	1,122	0	1,122	898
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	4,046.24	6,016	0	3,867	3,867
6016	Gasoline	4,445.82	6,325	0	5,600	5,600
6018	Diesel Fuel	3,033.06	4,600	0	5,600	5,600
6019	Lubricants	0.00	0	0	0	0
6029	Demonstration	804.44	368	0	3,300	3,300
6030	Vehicle Repairs	2,930.56	1,943	0	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6048	Communications	10,039.90	11,496	0	13,000	13,000
6049	Postage	677.60	238	0	700	700
6050	Travel	0.00	785	0	0	0
6057	Vehicle Insurance	1,123.35	1,400	0	1,400	1,400
6058	Liability Other Insurance	0.00	0	0	0	0
6069	Equipment Rental	1,899.96	1,900	0	1,900	1,900
6073	Dues and Memberships	804.00	691	0	680	680
6077	Data Processing	9,717.98	319	0	320	320
6078	Education and Training	1,140.00	1,530	0	1,000	1,000
6079	Legal Books, Publications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	209,026.42	232,380	0	250,343	238,622





## 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 )
100-513	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
100-520	M&O Darrel B. Hester Building
100-522	M&O La Feria Building
100-524	M&O Aroyo City Building
100-576	M&O Adult Probation
100-666	Tick Eradication

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APPROVED 2011-2012 BUDGET

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 502

**M&O CAMERON PARK LAW ENFO**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	195.73	200	300	200	200
6023	Cleaning Supplies	0.00	0	0	0	0
6056	Property Insurance	346.60	1,291	1,291	1,299	1,299
6060	Electricity	0.00	0	0	0	0
6062	Water	181.29	800	1,500	800	840
6063	Sewage and Garbage	188.67	600	1,000	600	630
6064	Building Maintenance	999.65	1,000	1,500	1,000	1,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	1,030.50	1,500	3,500	2,500	2,500
6069	Equipment Rental	0.00	0	0	0	0
6082	Contractual Expense	75.00	200	200	200	200
6091	Building Improvements	0.00	0	3,500	0	0
6195	Safety Supplies	27.10	50	100	50	50
	<b><i>Expenditure Total:</i></b>	<u>3,044.54</u>	<u>5,641</u>	<u>12,891</u>	<u>6,649</u>	<u>6,719</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 503

**M&O LOS FRESNOS BUILDING**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	-275.31	0	11,418	0	0
6005	Extra Help	7,724.03	11,418	0	11,418	11,418
6006	FICA	557.30	873	873	759	873
6007	Group Health	142.92	0	0	0	0
6008	Retirement	-24.12	0	0	0	0
6009	Auto Allowance	0.00	0	375	0	0
6010	Uniforms	81.90	300	300	300	300
6011	Workers Compensation	399.90	621	621	621	621
6012	Unemployment Insurance	75.17	86	86	86	69
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,646.13	2,500	2,500	2,500	2,500
6021	Agriculture	0.00	0	0	0	0
6056	Property Insurance	203.54	759	759	766	766
6060	Electricity	7,948.32	7,000	7,000	7,000	7,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	286.40	300	300	300	300
6063	Sewage and Garbage	1,060.57	1,100	1,100	1,100	1,100
6064	Building Maintenance	995.80	1,000	2,000	1,000	1,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	671.02	200	3,000	1,000	1,000
6069	Equipment Rental	0.00	0	500	0	0
6082	Contractual Expense	3,017.40	2,400	3,000	2,400	2,400
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	27.10	50	100	50	50
<b><i>Expenditure Total:</i></b>		<b>25,262.76</b>	<b>28,607</b>	<b>33,932</b>	<b>29,300</b>	<b>29,397</b>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 504

**M&O RIO HONDO ANNEX**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4172	Settlements	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	5,780.00	8,320	8,320	8,320	8,320
6006	FICA	442.18	636	636	553	636
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	305.20	452	452	452	452
6012	Unemployment Insurance	57.42	62	62	62	50
6014	Office Supplies	50.00	2,600	4,500	2,600	2,600
6022	Drugs Medicine	0.00	0	0	0	0
6056	Property Insurance	651.38	929	929	939	939
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	11,604.91	7,000	7,000	7,000	7,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,406.24	2,000	2,000	2,000	2,000
6063	Sewage and Garbage	1,153.33	1,500	1,500	1,500	1,500
6064	Building Maintenance	50,035.18	1,000	15,000	1,000	1,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	172.43	1,000	7,000	1,000	1,000
6068	Real Estate Rental	4,800.00	0	0	0	0
6069	Equipment Rental	0.00	0	2,000	0	0
6082	Contractual Expense	32,035.00	276	2,500	276	276
6195	Safety Supplies	0.00	0	100	0	0
	<i>Expenditure Total:</i>	108,493.27	25,775	51,999	25,702	25,773

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 505

**M&O PORT ISABEL ANNEX**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	299.88	300	1,500	300	300
6023	Cleaning Supplies	0.00	0	0	0	0
6048	Communications	19,581.99	18,000	18,000	18,000	18,000
6056	Property Insurance	4,617.54	4,811	4,811	4,860	4,860
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	15,147.00	15,000	15,000	15,000	15,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,322.11	1,900	1,900	1,900	1,900
6063	Sewage and Garbage	2,145.11	2,300	2,300	2,300	2,300
6064	Building Maintenance	1,029.00	1,000	2,500	1,000	1,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	750.00	1,000	4,500	1,000	1,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	0.00	0	1,500	0	0
6082	Contractual Expense	1,251.00	1,800	2,500	1,800	1,800
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	27.10	50	200	50	50
	<i>Expenditure Total:</i>	46,170.73	46,161	54,711	46,210	46,210

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 507

**M&O BROWNSVILLE HEALTH CL**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	19,748.02	19,278	19,278	19,278	19,278
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,510.61	1,475	1,475	1,282	1,475
6007	Group Health	4,899.84	4,800	5,000	4,800	4,400
6008	Retirement	1,681.09	1,687	1,687	1,687	1,702
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	342.01	525	300	300	300
6011	Workers Compensation	1,016.83	1,048	1,048	1,048	1,048
6012	Unemployment Insurance	191.69	145	193	145	116
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	6,685.38	6,575	9,000	6,800	6,800
6015	Maps, Plans	0.00	0	0	0	0
6056	Property Insurance	1,315.46	4,900	4,900	4,950	4,950
6060	Electricity	34,721.68	30,600	34,000	30,600	36,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,270.59	1,700	1,700	1,700	1,785
6063	Sewage and Garbage	4,470.54	4,800	5,300	5,300	5,000
6064	Building Maintenance	3,474.87	4,000	6,000	4,000	4,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	3,698.36	3,000	6,000	3,000	3,000
6069	Equipment Rental	0.00	0	1,000	0	0
6082	Contractual Expense	521.48	800	1,500	800	800
6095	Other Structures	0.00	0	0	0	0
6195	Safety Supplies	0.00	250	250	250	250
<b><i>Expenditure Total:</i></b>		<b>85,548.45</b>	<b>85,583</b>	<b>98,631</b>	<b>85,940</b>	<b>90,904</b>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 508

**M&O FATHER O'BRIEN HLTH C**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	21,277.34	20,342	20,342	20,342	20,342
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,601.79	1,556	1,556	1,353	1,556
6007	Group Health	4,899.84	4,800	4,800	4,800	4,400
6008	Retirement	1,812.61	1,780	1,780	1,780	1,796
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	0	300	0	0
6011	Workers Compensation	1,073.04	1,106	1,106	1,106	1,106
6012	Unemployment Insurance	202.34	153	153	153	122
6014	Office Supplies	1,241.20	1,250	3,000	1,250	1,250
6022	Drugs Medicine	0.00	0	0	0	0
6056	Property Insurance	3,246.93	3,460	3,460	3,496	3,496
6060	Electricity	14,011.11	17,100	17,100	17,100	17,100
6061	Natural Gas	0.00	0	0	0	0
6062	Water	995.05	1,200	1,200	1,200	1,200
6063	Sewage and Garbage	2,699.94	2,100	2,100	2,100	2,100
6064	Building Maintenance	1,406.66	1,500	3,500	1,500	1,500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	1,319.80	1,500	5,000	1,500	1,500
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	0.00	0	1,000	0	0
6082	Contractual Expense	275.52	300	800	300	300
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	27.10	50	500	50	50
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	56,090.27	58,197	67,697	58,030	57,818

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 510

**M&O DANCY BUILDING**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	54,725.12	56,822	57,822	57,822	57,822
6004	Overtime	0.00	0	0	0	0
6006	FICA	4,186.48	4,423	4,423	3,845	4,423
6007	Group Health	14,078.20	14,400	15,000	14,400	13,200
6008	Retirement	4,667.38	5,059	5,059	5,059	5,106
6010	Uniforms	0.00	0	900	0	0
6011	Workers Compensation	2,920.03	3,143	4,040	3,143	3,143
6012	Unemployment Insurance	548.61	434	578	434	347
6014	Office Supplies	4,240.36	4,250	6,500	4,250	4,250
6016	Gasoline	0.00	0	0	0	0
6018	Diesel Fuel	1,724.64	2,000	4,000	2,000	2,000
6021	Agriculture	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	2,000	0	0	0
6048	Communications	0.00	0	8,000	0	0
6050	Travel	0.00	0	1,500	0	0
6056	Property Insurance	15,016.45	56,633	56,633	57,218	57,218
6060	Electricity	100,858.52	100,000	120,000	100,000	100,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	5,701.20	7,000	12,000	7,000	5,000
6063	Sewage and Garbage	3,352.62	3,500	5,000	3,500	3,500
6064	Building Maintenance	24,663.45	24,000	45,000	25,000	25,000
6067	Equipment Maintenance	56,234.56	56,000	75,000	60,000	60,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	0.00	0	3,500	0	0
6082	Contractual Expense	486.00	720	2,500	720	720
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	0.00	0	500	0	0
	<i>Expenditure Total:</i>	293,403.62	340,384	427,955	344,391	341,729



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 5111

**M&O SANTA ROSA TECHNOLOGY**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	0.00	0	9,620	9,620	9,620
6006	FICA	0.00	0	636	640	640
6011	Workers Compensation	0.00	0	452	523	523
6012	Unemployment Insurance	0.00	0	62	72	72
6014	Office Supplies	0.00	0	5,500	5,500	5,500
6030	Vehicle Repairs	0.00	0	1,500	0	0
6048	Communications	0.00	0	700	0	0
6056	Property Insurance	0.00	0	929	929	929
6060	Electricity	0.00	0	10,000	10,000	10,000
6061	Natural Gas	0.00	0	1,000	1,000	1,000
6062	Water	0.00	0	3,000	2,000	2,000
6063	Sewage and Garbage	0.00	0	2,000	2,000	2,000
6064	Building Maintenance	0.00	0	10,000	5,000	5,000
6067	Equipment Maintenance	0.00	0	9,000	5,000	5,000
6069	Equipment Rental	0.00	0	1,000	0	0
6078	Education and Training	0.00	0	500	0	0
6082	Contractual Expense	0.00	0	3,000	3,000	3,000
6091	Building Improvements	0.00	0	2,000	0	0
6195	Safety Supplies	0.00	0	100	100	100
6196	Safety Equipment	0.00	0	200	200	200
	<b><i>Expenditure Total:</i></b>	<u>0.00</u>	<u>0</u>	<u>61,199</u>	<u>45,584</u>	<u>45,584</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 513

**M&O HARLINGEN BUILDING**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	19,411.98	19,570	19,570	19,570	19,570
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,485.01	1,497	1,497	1,301	1,497
6007	Group Health	4,899.84	4,800	5,000	4,800	4,400
6008	Retirement	1,651.00	1,712	1,712	1,712	1,728
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	34.53	400	400	400	400
6011	Workers Compensation	1,031.28	1,064	1,367	1,064	1,064
6012	Unemployment Insurance	194.37	147	196	147	117
6014	Office Supplies	2,087.45	2,100	3,500	2,100	2,100
6021	Agriculture	0.00	0	0	0	0
6056	Property Insurance	3,701.21	13,786	13,786	14,938	14,938
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	49,045.72	50,000	50,000	50,000	50,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	385.94	1,000	1,000	1,000	1,000
6063	Sewage and Garbage	1,303.83	2,500	3,000	2,500	2,500
6064	Building Maintenance	1,720.17	1,800	6,000	1,800	1,800
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	814.90	1,000	7,000	1,000	1,000
6069	Equipment Rental	930.25	1,000	2,000	1,000	1,000
6078	Education and Training	0.00	0	0	0	0
6082	Contractual Expense	581.00	630	1,000	630	630
6084	Judges	0.00	0	0	0	0
6195	Safety Supplies	40.69	50	250	50	50
	<b><i>Expenditure Total:</i></b>	<b>89,319.17</b>	<b>103,056</b>	<b>117,278</b>	<b>104,012</b>	<b>103,794</b>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 514

**M&O COURTHOUSE**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4172	Settlements	0.00	25,000	0	0	0
	<i>Revenue Total:</i>	0.00	25,000	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	51,650.07	51,650	51,650	51,650	51,650
6003	Salaries-Employees	579,729.74	523,898	537,098	537,098	537,098
6004	Overtime	58.60	0	0	0	0
6005	Extra Help	15,928.95	11,800	0	0	0
6006	FICA	48,419.52	45,039	45,039	39,218	45,116
6007	Group Health	117,650.89	110,400	110,400	110,400	101,200
6008	Retirement	53,736.39	51,515	51,515	51,603	52,075
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	6,827.71	5,500	5,500	7,500	7,500
6011	Workers Compensation	32,524.90	29,422	29,422	29,477	29,477
6012	Unemployment Insurance	6,491.98	4,416	4,416	4,423	3,538
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	19,220.07	19,500	35,000	19,500	19,500
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	27,747.06	25,652	50,000	32,000	32,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	4,059.52	4,000	8,000	4,000	4,000
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	0.00	150	150	150	150
6030	Vehicle Repairs	10,790.37	14,500	20,000	14,000	14,000
6031	Building Supplies	0.00	0	0	0	0
6036	Miscellaneous Repairs	0.00	25,000	0	0	0
6038	Small Tools and Equipment	0.00	0	10,000	0	0
6047	Mobile Phones	8,095.08	3,780	6,000	3,780	3,780
6048	Communications	6,877.88	9,000	15,000	9,000	9,000
6049	Postage	1.43	200	200	200	200
6050	Travel	0.00	0	3,000	0	0
6056	Property Insurance	26,007.33	96,865	96,865	120,699	120,699
6057	Vehicle Insurance	5,439.42	5,374	6,600	5,374	5,374
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	311,793.61	314,000	314,000	314,000	329,700
6061	Natural Gas	0.00	0	0	0	0
6062	Water	41,676.68	42,000	42,000	42,000	46,000
6063	Sewage and Garbage	88,897.72	91,000	91,000	91,000	100,814
6064	Building Maintenance	70,622.02	49,000	125,000	50,000	50,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	113,643.80	102,500	150,000	110,000	110,000

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 514

**M&O COURTHOUSE**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	3,967.76	4,500	10,000	3,000	3,000
6070	INDIRECT COST	0.00	0	0	0	0
6078	Education and Training	250.00	1,300	1,000	300	300
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	5,542.58	5,500	12,000	6,500	6,500
6083	Vacancy Savings	0.00	0	0	0	0
6195	Safety Supplies	631.96	1,000	2,000	1,500	1,500
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>1,658,283.04</u>	<u>1,648,461</u>	<u>1,832,855</u>	<u>1,658,372</u>	<u>1,684,171</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 515

**M&O SAN BENITO ANNEX**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	41,684.92	41,179	41,179	41,179	41,179
6004	Overtime	0.00	0	0	0	0
6006	FICA	3,034.10	3,179	3,179	2,763	3,150
6007	Group Health	10,051.67	9,600	9,600	9,600	8,800
6008	Retirement	3,546.05	3,603	3,603	3,603	3,636
6009	Auto Allowance	370.75	355	355	355	0
6010	Uniforms	641.86	1,400	1,400	1,400	1,400
6011	Workers Compensation	2,178.29	2,238	2,238	2,238	2,238
6012	Unemployment Insurance	410.94	309	309	309	247
6014	Office Supplies	11,874.18	10,900	16,000	11,900	11,900
6022	Drugs Medicine	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	900	0	0	0
6048	Communications	939.79	4,000	8,000	4,000	1,200
6056	Property Insurance	10,651.63	39,672	39,672	62,550	62,550
6060	Electricity	134,152.66	125,000	125,000	125,000	125,000
6062	Water	2,276.30	2,500	2,500	2,500	2,500
6063	Sewage and Garbage	11,138.57	13,500	13,500	13,500	13,500
6064	Building Maintenance	15,010.20	15,000	25,000	15,000	15,000
6067	Equipment Maintenance	10,912.47	15,000	40,000	15,000	15,000
6069	Equipment Rental	0.00	0	2,500	0	0
6082	Contractual Expense	1,560.00	2,400	4,000	2,400	2,400
6087	Miscellaneous	0.00	0	0	0	0
6195	Safety Supplies	0.00	0	500	0	0
	<i>Expenditure Total:</i>	260,434.38	290,735	338,535	313,297	309,700

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 516

**M&O RECORDS WAREHOUSE**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	499.12	500	1,500	500	500
6023	Cleaning Supplies	0.00	0	0	0	0
6056	Property Insurance	909.34	3,387	3,387	3,422	3,422
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	15,114.70	14,400	14,400	14,400	15,120
6061	Natural Gas	0.00	0	0	0	0
6062	Water	813.11	900	900	900	900
6063	Sewage and Garbage	2,101.46	2,100	2,100	2,100	2,000
6064	Building Maintenance	3,962.50	4,000	6,000	4,000	4,000
6066	Other Structures	0.00	0	0	0	0
6067	Equipment Maintenance	2,722.92	3,000	8,000	3,000	3,000
6069	Equipment Rental	0.00	0	4,000	0	0
6082	Contractual Expense	280.00	325	2,500	325	325
6091	Building Improvements	0.00	0	0	0	0
6195	Safety Supplies	93.48	100	500	100	100
6196	Safety Equipment	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	<u>26,496.63</u>	<u>28,712</u>	<u>43,287</u>	<u>28,747</u>	<u>29,367</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 517

**M&O HARLINGEN HEALTH BLDG**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	21,088.62	21,002	21,002	21,002	21,002
6006	FICA	1,564.92	1,607	1,607	1,397	1,607
6007	Group Health	4,899.84	4,800	4,800	4,800	4,400
6008	Retirement	1,794.41	1,838	1,838	1,838	1,854
6010	Uniforms	0.00	300	300	300	300
6011	Workers Compensation	1,107.73	1,142	1,142	1,142	1,142
6012	Unemployment Insurance	208.83	158	158	158	126
6014	Office Supplies	992.64	1,000	3,000	1,000	1,000
6023	Cleaning Supplies	0.00	0	0	0	0
6056	Property Insurance	718.36	2,376	2,376	2,704	2,704
6060	Electricity	21,421.34	19,500	19,500	19,500	19,500
6061	Natural Gas	0.00	0	0	0	0
6062	Water	340.09	400	400	400	400
6063	Sewage and Garbage	2,060.03	2,100	2,100	2,100	2,100
6064	Building Maintenance	2,001.16	2,000	4,000	2,000	2,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	999.91	2,000	6,000	3,000	3,000
6068	Real Estate Rental	1.00	0	0	0	0
6082	Contractual Expense	592.00	750	1,500	750	750
6191	ADA Improvements	0.00	0	0	0	0
6195	Safety Supplies	27.10	50	500	50	50
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>59,817.98</u>	<u>61,023</u>	<u>70,223</u>	<u>62,141</u>	<u>61,935</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 522

**M & O LA FERIA BUILDING**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	24,261.67	24,172	24,172	24,172	24,172
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,856.05	1,849	1,849	1,607	1,849
6007	Group Health	4,879.19	4,800	4,800	4,800	4,400
6008	Retirement	2,064.41	2,115	2,115	2,115	2,134
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	0	350	0	0
6011	Workers Compensation	1,274.99	1,314	1,314	1,314	1,314
6012	Unemployment Insurance	240.53	181	181	181	145
6014	Office Supplies	1,250.00	1,250	2,500	1,250	1,250
6021	Agriculture	0.00	0	0	0	0
6056	Property Insurance	692.41	2,579	2,579	2,606	2,606
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	11,219.40	10,500	10,500	10,500	10,500
6062	Water	663.54	1,800	1,800	1,800	1,800
6063	Sewage and Garbage	1,838.78	1,900	1,900	1,900	1,900
6064	Building Maintenance	2,495.49	2,500	4,000	2,500	2,500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	1,852.78	3,000	6,000	3,000	3,000
6069	Equipment Rental	0.00	0	1,500	0	0
6082	Contractual Expense	512.00	700	1,000	700	700
6091	Building Improvements	0.00	0	5,000	0	0
6195	Safety Supplies	86.41	100	500	100	100
6196	Safety Equipment	0.00	0	0	0	0
<b><i>Expenditure Total:</i></b>		<b>55,187.65</b>	<b>58,760</b>	<b>72,060</b>	<b>58,545</b>	<b>58,370</b>



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 524

**M & O ARROYO CITY FIRE ST**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6056	Property Insurance	346.80	1,148	1,148	1,305	1,305
6060	Electricity	2,796.98	3,240	3,240	3,240	3,240
6062	Water	995.75	1,300	1,300	1,300	1,300
6063	Sewage and Garbage	0.00	0	600	0	0
6064	Building Maintenance	500.00	500	3,500	500	500
6067	Equipment Maintenance	0.00	500	8,000	500	500
6069	Equipment Rental	0.00	0	1,000	0	0
6082	Contractual Expense	1,206.41	1,400	2,500	1,400	1,400
	<b>Expenditure Total:</b>	<u>5,845.94</u>	<u>8,088</u>	<u>21,288</u>	<u>8,245</u>	<u>8,245</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 576

**M&O ADULT PROBATION**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4172	Settlements	0.00	75,000	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
	<i>Revenue Total:</i>	<u>24,000.00</u>	<u>99,000</u>	<u>0</u>	<u>24,000</u>	<u>24,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	0.00	0	11,418	0	0
6006	FICA	9.64	0	873	0	0
6007	Group Health	0.00	0	5,000	0	0
6008	Retirement	0.00	0	867	0	0
6010	Uniforms	0.00	0	350	0	0
6011	Workers Compensation	5.88	0	798	0	0
6012	Unemployment Insurance	1.26	0	114	0	0
6014	Office Supplies	1,997.37	2,000	3,500	2,000	2,000
6022	Drugs Medicine	0.00	0	0	0	0
6036	Miscellaneous Repairs	0.00	75,000	0	0	0
6048	Communications	80,537.50	75,000	90,000	75,000	75,000
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	2,116.99	7,885	7,885	7,967	7,967
6060	Electricity	36,227.31	37,000	50,000	37,000	37,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,164.41	2,400	2,400	2,400	2,400
6063	Sewage and Garbage	1,756.11	2,400	2,400	2,400	2,400
6064	Building Maintenance	2,494.89	2,500	7,000	2,500	2,500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	4,021.20	3,000	10,000	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	2,000	0	0
6082	Contractual Expense	420.00	575	1,500	575	575
6084	Judges	0.00	0	0	0	0
6195	Safety Supplies	77.90	200	200	200	200
6196	Safety Equipment	0.00	0	1,000	0	0
	<i>Expenditure Total:</i>	<u>140,315.86</u>	<u>217,560</u>	<u>206,905</u>	<u>143,642</u>	<u>143,642</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 666

**M&O TICK ERADICATION**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6022	Drugs Medicine	0.00	375	375	375	375
6056	Property Insurance	59.79	223	223	225	225
6060	Electricity	1,082.44	2,000	2,000	2,000	2,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,373.61	1,500	1,500	1,500	1,500
6063	Sewage and Garbage	0.00	0	0	0	0
6064	Building Maintenance	1,152.37	500	5,000	500	500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	500.00	500	3,000	500	500
6069	Equipment Rental	0.00	0	500	0	0
6082	Contractual Expense	0.00	0	1,000	0	0
	<b><i>Expenditure Total:</i></b>	<u>4,168.21</u>	<u>5,098</u>	<u>13,598</u>	<u>5,100</u>	<u>5,100</u>



## 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  
100-4380 County Court at Law III  
100-4350 District Trial Courts  
100-4351 Indigent Defense  
100-4352 Criminal Hearing Officers  
100-4353 Courthouse Security  
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  
100-4630 Justice of the Peace 6  
100-4620 Justice of the Peace 7-1  
100-4590 Justice of the Peace 7-2

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100-4750 District Attorney  
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

APPROVED 2011-2012 BUDGET

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 415

**BAIL BOND ADMINISTRATION**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	29,996.71	29,996	0	29,996	29,996
6005	Extra Help	0.00	0	0	0	0
6006	FICA	2,125.81	2,295	0	1,995	2,295
6007	Group Health	4,331.76	4,209	0	4,243	3,890
6008	Retirement	2,552.43	2,625	0	2,625	2,649
6011	Workers Compensation	88.08	90	0	90	90
6012	Unemployment Insurance	298.46	225	0	225	180
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,026.00	1,045	0	1,045	1,045
6016	Gasoline	0.00	0	0	0	0
6048	Communications	451.18	500	0	500	500
6049	Postage	240.24	500	0	500	500
6050	Travel	0.00	0	0	0	0
6059	Bonds	0.00	52	0	52	52
6069	Equipment Rental	2,440.68	2,700	0	2,304	2,304
6073	Dues and Memberships	0.00	50	0	50	50
	<i>Expenditure Total:</i>	<u>43,551.35</u>	<u>44,287</u>	<u>0</u>	<u>43,625</u>	<u>43,551</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 425

**COUNTY CLERK - JUDICIAL**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4372	Forfeitures - Miscellaneous	12,995.55	13,000	0	13,000	13,000
4380	Financing Proceeds	0.00	0	0	0	0
4430	Fee Revenue	243,728.17	220,311	0	107,997	107,997
4440	Court Cost	92,414.94	93,655	0	100,622	100,622
4441	Copy Reimbursements	43,052.24	39,021	0	55,113	55,113
4445	County Clerk-Judicial Rec Mgt	54,733.32	55,602	0	59,216	59,216
4450	Tax Assessor/Collector-Auto	0.00	0	0	0	0
4509	Transaction Fee	16,728.10	17,493	0	16,318	16,318
4540	Fines	638,343.80	653,143	0	735,800	735,800
4600	Interest Income	12,110.30	11,232	0	13,144	13,144
4602	Miscellaneous	106.00	26,971	0	83	83
	<b>Revenue Total:</b>	<u>1,114,212.42</u>	<u>1,130,428</u>	<u>0</u>	<u>1,101,293</u>	<u>1,101,293</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	40,616.84	40,617	40,617	40,617	40,617
6003	Salaries-Employees	553,746.78	543,531	550,932	550,931	550,931
6004	Overtime	0.00	0	0	0	0
6006	FICA	44,397.20	45,253	45,253	39,338	45,253
6007	Group Health	114,795.68	114,494	117,600	113,981	104,482
6008	Retirement	50,549.45	51,760	51,760	51,760	52,234
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,742.56	1,766	1,766	1,766	1,766
6012	Unemployment Insurance	5,908.31	4,440	4,436	4,437	3,549
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	20,613.10	23,600	22,000	20,900	20,900
6015	Maps, Plans	0.00	0	0	0	0
6048	Communications	7,748.92	3,200	3,200	3,200	3,200
6049	Postage	25,821.98	23,000	23,000	23,000	23,000
6050	Travel	0.00	0	0	0	0
6067	Equipment Maintenance	849.60	1,800	1,800	1,800	1,800
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	9,000.00	6,300	9,000	5,592	5,592
6073	Dues and Memberships	0.00	0	0	0	0
6078	Education and Training	980.00	1,200	2,075	1,200	1,200
6079	Legal Books, Publications	0.00	0	0	0	0
	<b>Expenditure Total:</b>	<u>876,770.42</u>	<u>860,961</u>	<u>873,439</u>	<u>858,522</u>	<u>854,524</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 426

**COUNTY COURT AT LAW #1**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4334	Aid Count Court at Law	79,819.40	41,500	0	41,500	41,500
4380	Financing Proceeds	0.00	0	0	0	0
4415	Judges Signature Probate Fee	900.35	200	0	650	650
4434	PSI State	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>80,719.75</u>	<u>41,700</u>	<u>0</u>	<u>42,150</u>	<u>42,150</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	133,599.89	133,600	146,960	133,600	133,600
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	280,994.01	277,824	311,546	209,979	209,979
6004	Overtime	0.00	0	0	0	0
6006	FICA	29,153.65	31,887	35,076	22,912	26,357
6007	Group Health	37,989.10	38,208	42,029	28,613	26,228
6008	Retirement	35,268.11	36,446	40,091	30,063	30,063
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	660.00	1,100	1,210	1,100	550
6011	Workers Compensation	3,583.90	3,646	40,106	2,227	2,227
6012	Unemployment Insurance	2,823.22	2,122	2,334	1,575	1,260
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,040.95	3,053	2,500	1,710	1,710
6027	Clothing	0.00	0	0	0	0
6044	Appointed Attorneys	15,550.00	20,000	30,000	20,000	20,000
6045	Professional Services	282.40	1,000	1,100	1,000	1,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	519.12	540	594	540	540
6048	Communications	863.43	1,200	1,320	1,200	1,200
6049	Postage	16.60	70	77	70	70
6050	Travel	0.00	0	0	0	0
6058	Liability Other Insurance	1,518.29	1,509	1,650	1,500	1,500
6059	Bonds	0.00	320	352	320	320
6067	Equipment Maintenance	0.00	100	5,000	5,000	5,000
6069	Equipment Rental	1,385.72	1,460	2,500	2,268	2,268
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	65.00	0	1,100	1,000	1,000
6073	Dues and Memberships	204.16	450	495	450	450
6077	Data Processing	1,725.10	0	0	0	0
6078	Education and Training	1,625.00	1,350	1,485	1,350	1,350
6079	Legal Books, Publications	212.94	88	550	500	500
6082	Contractual Expense	0.00	0	0	0	0
6085	Juror's Fees	0.00	100	110	100	100
	<i>Expenditure Total:</i>	<u>550,080.59</u>	<u>556,073</u>	<u>668,185</u>	<u>467,077</u>	<u>467,272</u>



CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 427

**COUNTY COURT AT LAW #2**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4334	Aid Count Court at Law	72,696.21	41,500	0	41,500	41,500
4380	Financing Proceeds	0.00	0	0	0	0
4415	Judges Signature Probate Fee	900.34	200	0	650	650
4434	PSI State	0.00	0	0	0	0
<i>Revenue Total:</i>		73,596.55	41,700	0	42,150	42,150
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	133,599.89	133,600	146,960	133,600	133,600
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	199,330.48	201,946	302,116	274,651	242,568
6004	Overtime	0.00	0	0	0	0
6006	FICA	23,148.35	25,669	23,112	27,209	28,818
6007	Group Health	28,835.11	28,608	36,376	37,306	29,797
6008	Retirement	28,321.00	29,339	31,435	35,722	33,200
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	330	715	550	550
6011	Workers Compensation	2,152.21	2,202	3,307	3,621	2,324
6012	Unemployment Insurance	1,984.09	1,513	2,266	2,060	1,454
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	3,063.36	2,110	2,500	1,710	1,710
6027	Clothing	0.00	0	0	0	0
6044	Appointed Attorneys	13,999.00	20,000	26,000	20,000	20,000
6045	Professional Services	500.00	225	650	500	500
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	519.12	540	702	540	540
6048	Communications	1,009.67	1,200	1,560	1,200	1,200
6049	Postage	14.49	54	195	150	150
6050	Travel	0.00	0	0	0	0
6058	Liability Other Insurance	1,495.94	1,500	1,950	1,500	1,500
6059	Bonds	0.00	178	234	180	180
6069	Equipment Rental	1,088.78	1,161	1,453	2,268	2,268
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	150.00	0	1,300	1,000	1,000
6073	Dues and Memberships	551.67	559	663	510	510
6077	Data Processing	95.99	0	0	0	0
6078	Education and Training	1,915.00	3,451	1,755	1,350	1,350
6079	Legal Books, Publications	159.00	0	1,300	1,000	1,000
6082	Contractual Expense	0.00	0	0	0	0
<i>Expenditure Total:</i>		441,933.15	454,185	586,549	546,627	504,219

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 428

**COUNTY COURT AT LAW #3**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4334	Aid Count Court at Law	65,573.02	41,500	0	41,500	41,500
4380	Financing Proceeds	0.00	0	0	0	0
4415	Judges Signature Probate Fee	900.34	200	0	650	650
4434	PSI State	0.00	0	0	0	0
<i>Revenue Total:</i>		<u>66,473.36</u>	<u>41,700</u>	<u>0</u>	<u>42,150</u>	<u>42,150</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	133,599.95	133,600	133,600	133,600	133,600
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	187,339.10	187,078	187,078	187,318	187,318
6004	Overtime	0.00	0	0	0	0
6006	FICA	23,904.55	24,532	24,532	21,361	24,573
6007	Group Health	20,012.09	23,808	23,808	24,715	22,656
6008	Retirement	27,308.77	28,044	28,044	28,044	28,300
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	206.95	550	550	550	550
6011	Workers Compensation	2,107.26	2,158	2,158	2,158	2,158
6012	Unemployment Insurance	1,859.80	1,402	1,402	1,402	1,121
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,934.45	3,586	3,420	1,710	1,710
6016	Gasoline	0.00	0	0	0	0
6027	Clothing	0.00	358	0	0	0
6044	Appointed Attorneys	8,400.00	17,358	30,000	20,000	20,000
6045	Professional Services	600.00	0	660	600	600
6047	Mobile Phones	519.12	540	594	540	540
6048	Communications	811.69	1,200	1,320	1,200	1,200
6049	Postage	75.61	100	110	100	100
6050	Travel	0.00	0	0	0	0
6058	Liability Other Insurance	-4.06	1,500	1,500	1,500	1,500
6059	Bonds	0.00	420	198	180	180
6067	Equipment Maintenance	0.00	100	110	100	100
6069	Equipment Rental	1,088.78	2,484	1,320	2,268	2,268
6071	Court Costs and Transcripts	2,078.00	0	550	500	500
6073	Dues and Memberships	364.17	494	451	410	410
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	760.00	1,730	1,430	1,300	1,300
6079	Legal Books, Publications	595.50	470	990	900	900
6082	Contractual Expense	2,500.00	0	0	0	0
6084	Judges	0.00	0	0	0	0
6085	Juror's Fees	0.00	0	110	100	100
<i>Expenditure Total:</i>		<u>416,061.73</u>	<u>431,512</u>	<u>443,935</u>	<u>430,556</u>	<u>431,684</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 435

**DISTRICT COURTS**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4422	Steno Fees and Interpreter Fee	81,396.49	75,818	0	76,264	76,264
4425	Jail-Federal	0.00	0	0	0	0
4427	Jury Fees	338,646.91	359,833	0	325,228	325,228
4430	Fee Revenue	896.40	1,100	0	1,090	1,090
4460	County Attorney	0.00	0	0	0	0
4540	Fines	8,428.00	8,666	0	10,440	10,440
4600	Interest Income	0.00	0	0	0	0
	<i>Revenue Total:</i>	429,367.80	445,417	0	413,022	413,022
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	76,798.21	76,800	76,800	76,800	76,800
6002	Salaries-Assistants/Deputies	858,366.65	863,450	863,450	863,450	776,265
6003	Salaries-Employees	710,872.21	699,997	699,997	699,997	960,132
6004	Overtime	0.00	0	0	0	0
6006	FICA	116,623.04	125,479	125,479	109,076	138,709
6007	Group Health	164,355.62	163,776	163,776	163,776	180,928
6008	Retirement	140,010.91	143,522	143,522	143,522	159,761
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	0	0	0	3,343
6011	Workers Compensation	4,919.63	4,897	4,897	4,897	16,212
6012	Unemployment Insurance	15,598.46	11,726	11,726	11,726	10,395
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	24,222.51	20,519	23,750	23,750	22,750
6016	Gasoline	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	948	0	0	0
6044	Appointed Attorneys	0.00	30,000	30,000	30,000	30,000
6045	Professional Services	39,050.04	40,000	40,000	40,000	40,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	871.66	0	0	1,500	960
6048	Communications	11,542.28	17,000	17,000	17,000	17,000
6049	Postage	3,162.91	3,000	3,000	3,000	3,000
6050	Travel	0.00	0	0	0	0
6058	Liability Other Insurance	4,473.53	6,122	6,122	6,122	6,122
6059	Bonds	142.00	0	0	0	0
6064	Building Maintenance	0.00	100	0	0	0
6067	Equipment Maintenance	575.50	1,000	0	0	0
6069	Equipment Rental	27,516.81	27,464	28,464	26,251	23,845
6070	INDIRECT COST	0.00	0	0	0	0
6071	Court Costs and Transcripts	8,313.35	10,348	15,000	15,000	15,000
6073	Dues and Memberships	2,852.00	4,038	3,000	3,000	2,740
6074	Credit Services	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 435

DISTRICT COURTS

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6077	Data Processing	2,161.93	3,433	0	0	0
6078	Education and Training	5,493.72	7,500	7,500	7,500	7,200
6079	Legal Books, Publications	31,815.14	37,000	35,000	35,000	35,000
6082	Contractual Expense	27,485.87	45,000	45,000	45,000	0
6084	Judges	12,861.07	7,000	10,000	10,000	10,000
6085	Juror's Fees	410,532.00	428,000	430,000	430,000	430,000
6086	Juror's Expense	1,244.55	2,000	2,000	2,000	2,000
6087	Miscellaneous	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	<u>2,701,861.60</u>	<u>2,780,119</u>	<u>2,785,483</u>	<u>2,768,367</u>	<u>2,968,162</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 4351

**INDIGENT DEFENSE**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	458,059.00	182,710	0	177,454	177,454
4332	Reimbursement Indigent defense	31,378.83	90,000	0	105,000	105,000
	<i>Revenue Total:</i>	<u>489,437.83</u>	<u>272,710</u>	<u>0</u>	<u>282,454</u>	<u>282,454</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	112,883.53	112,309	0	112,309	112,309
6003	Salaries-Employees	33,716.24	33,717	0	33,717	33,717
6006	FICA	11,019.02	11,263	0	9,791	11,171
6007	Group Health	13,830.46	14,400	0	14,400	13,200
6008	Retirement	12,474.59	12,777	0	12,777	12,894
6009	Auto Allowance	2,803.06	1,200	0	1,200	0
6011	Workers Compensation	428.75	436	0	436	436
6012	Unemployment Insurance	1,452.78	1,095	0	1,095	876
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	225.35	1,425	0	1,425	1,425
6038	Small Tools and Equipment	0.00	0	0	0	0
6044	Appointed Attorneys	1,783,341.56	1,293,137	0	1,785,000	1,750,000
6045	Professional Services	199,667.43	150,000	0	150,000	150,000
6047	Mobile Phones	0.00	0	0	308	308
6048	Communications	527.91	1,500	0	1,500	1,500
6049	Postage	0.00	150	0	150	150
6071	Court Costs and Transcripts	68,225.92	180,000	0	100,000	100,000
6073	Dues and Memberships	0.00	0	0	0	0
6078	Education and Training	0.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>2,240,596.60</u>	<u>1,814,159</u>	<u>0</u>	<u>2,224,858</u>	<u>2,188,736</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 4352

**CRIMINAL HEARINGS OFFICER**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	39,397.18	29,048	0	22,689	22,689
4440	Court Cost	577.93	700	0	350	350
4444	County Clerk-Records Mgmt	0.00	0			
4540	Fines	4.00	100	0	0	0
4600	Interest Income	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>39,979.11</u>	<u>29,848</u>	<u>0</u>	<u>23,039</u>	<u>23,039</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	84,000.24	84,000	84,000	84,000	84,000
6003	Salaries-Employees	31,183.57	31,120	57,076	31,120	31,120
6004	Overtime	42.00	0	0	0	0
6005	Extra Help	9,758.00	8,320	0	8,320	8,320
6006	FICA	9,440.23	9,443	10,792	8,209	9,443
6007	Group Health	14,573.96	14,400	19,600	14,400	13,200
6008	Retirement	9,799.79	10,801	12,344	10,801	10,900
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	366.64	369	567	369	369
6012	Unemployment Insurance	1,241.95	926	1,058	926	741
6014	Office Supplies	1,314.99	1,700	2,500	1,700	1,700
6023	Cleaning Supplies	0.00	0	0	0	0
6027	Clothing	0.00	0	125	0	0
6049	Postage	496.80	500	500	500	500
6050	Travel	0.00	0	0	0	0
6059	Bonds	100.00	100	100	100	100
6067	Equipment Maintenance	0.00	0	1,500	0	0
6073	Dues and Memberships	0.00	0	470	0	0
6079	Legal Books, Publications	0.00	0	700	0	0
	<i>Expenditure Total:</i>	<u>162,318.17</u>	<u>161,679</u>	<u>191,332</u>	<u>160,445</u>	<u>160,393</u>

CAMERON COUNTY, TEXAS  
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2011-2012 Budget

Fund 100 Dept. 4353

**COURTHOUSE SECURITY**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	132,599.21	136,041	0	142,645	142,645
	<i>Revenue Total:</i>	132,599.21	136,041	0	142,645	142,645
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	41,350.74	41,172	0	41,172	0
6003	Salaries-Employees	652,980.16	659,435	0	665,055	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	51,480.76	53,811	0	46,944	0
6007	Group Health	94,926.36	100,800	0	100,800	0
6008	Retirement	59,081.11	60,834	0	60,834	0
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,105.90	7,300	0	7,800	0
6011	Workers Compensation	27,140.66	27,961	0	27,961	0
6012	Unemployment Insurance	6,906.51	5,214	0	5,214	0
6014	Office Supplies	533.82	713	0	713	0
6016	Gasoline	338.42	413	0	413	0
6028	Camera and Police Supplies	1,938.54	1,000	0	1,000	0
6030	Vehicle Repairs	483.07	1,600	0	500	0
6038	Small Tools and Equipment	2,371.00	1,075	0	3,000	0
6047	Mobile Phones	1,006.16	860	0	840	0
6048	Communications	241.30	180	0	200	0
6049	Postage	355.22	100	0	100	0
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	258.53	300	0	300	0
6058	Liability Other Insurance	0.00	0	0	0	0
6067	Equipment Maintenance	894.96	625	0	1,300	0
6078	Education and Training	315.00	0	0	0	0
6100	Weapons	0.00	2,000	0	0	0
	<i>Expenditure Total:</i>	943,708.22	965,393	0	964,146	0

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 4355

**JUVENILE COURT**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	0.00	0	0	0	87,815
6003	Salaries-Employees	0.00	0	0	0	101,542
6006	FICA	0.00	0	0	0	14,486
6007	Group Health	0.00	0	0	0	17,600
6008	Retirement	0.00	0	0	0	16,466
6010	Uniforms	0.00	0	0	0	743
6011	Workers Compensation	0.00	0	0	0	2,959
6012	Unemployment Insurance	0.00	0	0	0	1,119
6014	Office Supplies	0.00	0	0	0	1,000
6047	Mobile Phones	0.00	0	0	0	540
6069	Equipment Rental	0.00	0	0	0	2,406
6073	Dues and Memberships	0.00	0	0	0	260
6078	Education and Training	0.00	0	0	0	300
6082	Contractual Expense	0.00	0	0	0	45,000
	<b><i>Expenditure Total:</i></b>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>292,236</u>



CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 450

**DISTRICT CLERK**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	4,533.23	12,500	0	1,280	1,280
4305	Interlocal Revenue	0.00	0	0	0	0
4430	Fee Revenue	29,749.39	12,669	0	0	0
4431	Service Fees	988.48	1,500	0	4,686	4,686
4440	Court Cost	4.75	0	0	0	0
4442	Copy Reimbursement-Dist Clerk	118,296.29	68,961	0	103,115	103,115
4444	County Clerk-Records Mgmt	0.00	0	0	0	0
4446	Dist Clerk-Judicial Recd Mgmt	78,880.53	66,172	0	81,237	81,237
4448	Dist. Clerk-Passport Revenue	138,420.00	75,000	0	26,908	26,908
4449	Research fees - District Clrk	9,260.00	15,874	0	11,963	11,963
4452	District Clerk FAX Fee	1,765.01	3,025	0	2,978	2,978
4453	Passport Picture fee-Dist Clrk	20,385.00	8,500	0	3,983	3,983
4465	Fugitive Apprehension Fee	131.42	200	0	150	150
4466	Juvenile Crime Delinquency	15.79	50	0	5	5
4468	Retrieval fees - Dist. Clerk	1,320.00	1,800	0	1,950	1,950
4469	Credit Card Fees	0.00	0	0	0	0
4470	District Clerk	685,254.65	435,187	0	582,138	582,138
4471	Dist Clerk Info System Fees	6,555.00	11,237	0	0	0
4509	Transaction Fee	10,093.45	11,100	0	11,100	11,100
4510	District Clerk	251,920.55	278,320	0	278,320	278,320
4522	J.P Precinct #2/2	0.00	0	0	0	0
4540	Fines	1,612.00	0	0	1,200	1,200
4600	Interest Income	167,843.70	45,900	0	27,738	27,738
4602	Miscellaneous	510.00	350	0	350	350
4700	Tax Office Miscellaneous	0.00	0	0	0	0
	<b>Revenue Total:</b>	<b>1,527,539.24</b>	<b>1,048,345</b>	<b>0</b>	<b>1,139,101</b>	<b>1,139,101</b>

**EXPENDITURE ACCOUNTS**

6001	Elected Officials	71,744.98	71,745	71,745	71,745	71,745
6002	Salaries-Assistants/Deputies	43,352.33	43,353	43,353	43,353	43,353
6003	Salaries-Employees	984,397.52	951,854	952,584	954,584	954,584
6004	Overtime	16,717.09	0	0	0	0
6005	Extra Help	20,256.94	10,000	10,000	10,000	10,000
6006	FICA	84,615.77	83,044	83,044	72,322	83,082
6007	Group Health	184,257.88	179,947	179,947	178,430	163,561
6008	Retirement	95,041.21	93,422	93,422	93,597	94,453
6009	Auto Allowance	6,686.42	6,900	6,900	6,900	6,900
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	3,858.71	3,217	3,217	3,223	3,223
6012	Unemployment Insurance	10,521.11	7,545	7,545	7,560	6,048
6013	Photocopying	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 450

**DISTRICT CLERK**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6014	Office Supplies	51,591.92	47,850	53,500	53,500	53,500
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	1,383.16	1,214	1,500	1,500	1,500
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	369.36	1,000	1,000	2,000	2,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	5,650	0	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	24,110.06	22,000	22,000	22,000	22,000
6049	Postage	61,590.75	64,000	64,000	52,000	52,000
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	806.57	906	906	400	400
6058	Liability Other Insurance	3,590.72	7,767	7,767	7,767	7,767
6059	Bonds	0.00	1,243	1,243	1,243	1,243
6067	Equipment Maintenance	305.34	2,000	2,000	2,000	500
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	34,989.85	39,000	39,000	39,000	39,000
6073	Dues and Memberships	210.00	360	360	360	360
6077	Data Processing	131,584.44	105,487	105,487	105,487	105,487
6078	Education and Training	690.00	1,500	1,500	1,500	1,500
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	4,173.48	1,200	1,200	1,200	1,200
6087	Miscellaneous	0.00	0	0	0	0
	<b>Expenditure Total:</b>	<u>1,837,805.61</u>	<u>1,753,164</u>	<u>1,754,180</u>	<u>1,732,631</u>	<u>1,726,366</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 452

**JUSTICE OF THE PEACE GENE**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4349	JP Security Fees	1,732.44	4,067	0	0	0
4430	Fee Revenue	5,120.40	0	0	0	0
4454	JPTech Fee	63,825.89	51,731	0	45,000	45,000
4480	Justices of the Peace	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>70,678.73</u>	<u>55,798</u>	<u>0</u>	<u>45,000</u>	<u>45,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	0.00	526	0	0	0
6006	FICA	46.03	40	0	0	0
6007	Group Health	816.64	0	0	0	0
6008	Retirement	45.65	0	0	0	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	21.06	29	0	0	0
6012	Unemployment Insurance	6.01	5	0	0	0
6014	Office Supplies	45.00	1,152	0	0	0
6016	Gasoline	0.00	0	0	0	0
6064	Building Maintenance	1,732.44	2,824	0	0	0
6071	Court Costs and Transcripts	6,198.00	12,605	15,000	15,000	15,000
6077	Data Processing	63,318.90	52,862	45,000	45,000	45,000
6082	Contractual Expense	0.00	755	0	0	0
	<i>Expenditure Total:</i>	<u>72,229.73</u>	<u>70,798</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 453

**JUSTICE OF THE PEACE, 1**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	238,943.70	213,168	0	254,677	285,637
4440	Court Cost	9,739.98	10,697	0	12,729	12,729
4443	Copy Reimbursement-Hlth Dept	0.00	0	0	0	0
4480	Justices of the Peace	7,072.86	7,093	0	7,925	7,925
4511	J.P Precinct #1	0.00	0	0	0	0
4540	Fines	7,909.33	8,118	0	9,099	9,099
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	337.40	300	0	300	300
4602	Miscellaneous	0.00	0	0	0	0
<b>Revenue Total:</b>		<u>264,003.27</u>	<u>239,376</u>	<u>0</u>	<u>284,730</u>	<u>315,690</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	44,847.89	44,848	49,332	44,848	44,848
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	83,280.14	83,280	118,448	83,280	83,280
6005	Extra Help	0.00	0	0	0	0
6006	FICA	9,776.42	10,215	0	8,880	10,215
6007	Group Health	19,599.36	19,200	0	19,200	17,600
6008	Retirement	10,901.28	11,211	0	11,211	11,314
6009	Auto Allowance	5,379.40	5,400	6,400	5,400	5,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	375.96	383	0	383	383
6012	Unemployment Insurance	828.34	625	0	625	500
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,157.98	1,905	2,500	2,850	2,650
6023	Cleaning Supplies	0.00	0	0	0	0
6047	Mobile Phones	521.24	960	960	960	960
6048	Communications	276.21	500	500	500	500
6049	Postage	498.06	500	700	500	700
6050	Travel	0.00	0	0	0	0
6059	Bonds	0.00	0	178	0	0
6069	Equipment Rental	0.00	945	2,300	2,268	2,268
6073	Dues and Memberships	0.00	100	100	100	100
6079	Legal Books, Publications	0.00	0	100	0	0
6082	Contractual Expense	90.00	300	300	300	300
6096	Equipment	0.00	0	0	0	0
<b>Expenditure Total:</b>		<u>178,532.28</u>	<u>180,372</u>	<u>181,818</u>	<u>181,305</u>	<u>181,018</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 454

**JUSTICE OF THE PEACE, 2-1**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	537,498.99	383,042	0	467,553	506,193
4440	Court Cost	16,641.95	17,079	0	18,707	18,707
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	44,611.57	70,809	0	31,653	31,653
4492	Constable Precinct #2	0.00	0	0	0	0
4540	Fines	6,893.06	6,596	0	9,677	9,677
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	854.57	700	0	525	525
4602	Miscellaneous	0.00	0	0	0	0
<i>Revenue Total:</i>		606,500.14	478,226	0	528,115	566,755
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	44,847.89	44,848	47,090	44,848	44,848
6003	Salaries-Employees	120,170.86	132,080	138,652	132,080	132,080
6005	Extra Help	0.00	0	0	0	0
6006	FICA	12,779.20	13,948	13,948	12,125	13,948
6007	Group Health	27,765.76	28,800	28,800	28,800	26,400
6008	Retirement	14,025.42	15,481	15,481	15,481	15,623
6009	Auto Allowance	5,379.40	5,400	5,670	5,400	5,400
6011	Workers Compensation	483.07	528	528	528	528
6012	Unemployment Insurance	1,192.26	991	991	991	792
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	4,230.65	4,370	5,060	4,370	4,370
6023	Cleaning Supplies	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	1,230.47	1,000	1,000	1,000	1,000
6049	Postage	2,955.73	1,800	1,800	1,800	1,800
6050	Travel	0.00	0	2,000	0	0
6059	Bonds	0.00	30	30	30	30
6067	Equipment Maintenance	0.00	125	125	125	125
6069	Equipment Rental	3,398.75	4,200	4,200	3,702	3,702
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	36.00	50	50	50	50
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	0.00	0	500	0	0
6079	Legal Books, Publications	0.00	350	350	350	350
6082	Contractual Expense	669.84	642	642	642	642
6084	Judges	0.00	0	0	0	0
<i>Expenditure Total:</i>		240,125.30	255,603	267,877	253,282	252,648

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 455

**JUSTICE OF THE PEACE, 2-2**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	361,198.46	273,512	0	257,735	288,575
4440	Court Cost	14,073.84	18,357	0	12,478	12,478
4443	Copy Reimbursement-Hlth Dept	0.00	0	0	0	0
4480	Justices of the Peace	43,224.01	56,380	0	47,180	47,180
4522	J.P Precinct #2/2	0.00	0	0	0	0
4540	Fines	13,055.37	18,121	0	12,047	12,047
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	338.27	500	0	450	450
4602	Miscellaneous	0.00	0	0	0	0
<i>Revenue Total:</i>		431,889.95	366,870	0	329,890	360,730
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	44,847.89	44,848	44,848	44,848	44,848
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	100,473.03	105,680	107,680	107,680	107,680
6005	Extra Help	0.00	0	0	0	0
6006	FICA	11,141.93	12,081	12,081	10,502	12,081
6007	Group Health	24,499.20	24,000	24,000	24,000	22,000
6008	Retirement	12,345.66	13,346	13,346	13,346	13,468
6009	Auto Allowance	5,379.40	5,400	5,400	5,400	5,400
6011	Workers Compensation	424.46	455	455	455	455
6012	Unemployment Insurance	996.63	808	808	808	646
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	3,587.96	3,800	3,800	3,800	3,800
6016	Gasoline	0.00	0	0	0	0
6047	Mobile Phones	654.93	960	960	960	960
6048	Communications	711.79	1,000	1,000	1,000	1,000
6049	Postage	1,957.64	2,000	2,000	2,000	2,000
6050	Travel	0.00	0	0	0	0
6059	Bonds	0.00	200	200	200	200
6069	Equipment Rental	2,064.06	2,200	2,200	2,753	2,753
6070	INDIRECT COST	0.00	0	0	0	0
6079	Legal Books, Publications	295.00	100	100	100	100
6082	Contractual Expense	669.84	642	642	642	642
6085	Juror's Fees	0.00	0	0	0	0
<i>Expenditure Total:</i>		210,049.42	217,520	219,520	218,494	218,033

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 456

**JUSTICE OF THE PEACE, 3-1**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	243,219.57	219,811	0	210,947	241,907
4440	Court Cost	10,790.69	12,585	0	11,404	11,404
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	4,305.00	4,605	0	4,605	4,605
4486	Sheriff Arrest Fees	0.00	0	0	0	0
4540	Fines	9,396.44	11,050	0	10,276	10,276
4600	Interest Income	391.31	350	0	250	250
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>268,103.01</u>	<u>248,401</u>	<u>0</u>	<u>237,482</u>	<u>268,442</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	44,847.89	44,848	45,848	44,848	44,848
6003	Salaries-Employees	55,315.65	55,520	58,880	55,520	55,520
6004	Overtime	0.00	0	0	0	0
6006	FICA	7,987.64	8,165	0	7,097	8,165
6007	Group Health	14,699.52	14,400	0	14,400	13,200
6008	Retirement	8,523.05	8,782	0	8,782	8,862
6009	Auto Allowance	5,379.14	5,400	5,600	5,400	5,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	294.49	300	0	300	300
6012	Unemployment Insurance	552.23	416	0	416	333
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,078.28	800	2,000	1,500	1,500
6023	Cleaning Supplies	0.00	0	0	0	0
6047	Mobile Phones	0.00	960	960	960	960
6048	Communications	3,415.76	2,715	2,600	2,800	2,800
6049	Postage	357.54	200	600	351	351
6050	Travel	0.00	0	1,000	0	0
6069	Equipment Rental	851.97	1,136	1,140	1,140	1,140
6071	Court Costs and Transcripts	0.00	0	0	0	0
6079	Legal Books, Publications	0.00	0	200	200	200
6082	Contractual Expense	397.43	400	400	400	400
6091	Building Improvements	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>143,700.59</u>	<u>144,042</u>	<u>119,228</u>	<u>144,114</u>	<u>143,979</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 457

**JUSTICE OF THE PEACE, 3-2**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	98,653.80	73,409	0	87,538	105,578
4440	Court Cost	4,036.03	4,197	0	4,380	4,380
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	5,677.50	6,184	0	7,512	7,512
4532	J.P Precinct #3/2	0.00	0	0	0	0
4540	Fines	4,659.27	5,002	0	6,847	6,847
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	180.66	150	0	100	100
<i>Revenue Total:</i>		113,207.26	88,942	0	106,377	124,417
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	44,847.89	44,848	47,090	44,848	44,848
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	56,359.76	55,520	58,296	55,520	55,520
6005	Extra Help	0.00	0	0	0	0
6006	FICA	7,942.68	8,165	0	7,097	8,165
6007	Group Health	13,882.88	14,400	0	14,400	13,200
6008	Retirement	8,616.85	8,782	0	8,782	8,862
6009	Auto Allowance	5,379.40	5,400	6,237	5,400	5,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	293.58	300	189	300	300
6012	Unemployment Insurance	548.86	416	0	416	333
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,403.65	1,500	1,900	1,500	1,500
6023	Cleaning Supplies	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	4,598.48	3,700	3,700	3,700	3,700
6049	Postage	528.00	600	600	600	600
6050	Travel	0.00	0	700	0	0
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	852.00	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	0	0
6079	Legal Books, Publications	0.00	25	25	25	25
6082	Contractual Expense	397.43	400	400	400	400
6091	Building Improvements	0.00	0	0	0	0
<i>Expenditure Total:</i>		146,686.46	146,434	120,675	145,366	145,231



CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 458

**JUSTICE OF THE PEACE, #4**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	94,531.36	60,362	0	91,806	105,226
4440	Court Cost	5,626.56	5,011	0	6,980	6,980
4454	JP Tech Fee	0.00	0	0	0	0
4480	Justices of the Peace	2,056.00	1,094	0	2,535	2,535
4531	J.P Precinct #3/1	0.00	0	0	0	0
4540	Fines	4,519.84	3,748	0	5,515	5,515
4544	J.P Precinct #4	0.00	0	0	0	0
4600	Interest Income	171.39	150	0	110	110
4602	Miscellaneous	0.00	0	0	0	0
<i>Revenue Total:</i>		106,905.15	70,365	0	106,946	120,366
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	44,847.89	44,848	45,808	44,848	44,848
6003	Salaries-Employees	31,120.07	31,120	56,553	31,120	31,120
6004	Overtime	0.00	0	0	0	0
6006	FICA	6,322.91	6,225	0	5,411	6,225
6007	Group Health	9,799.68	9,600	0	9,600	8,800
6008	Retirement	6,463.72	6,647	0	6,647	6,708
6009	Auto Allowance	5,379.40	5,400	0	5,400	5,400
6011	Workers Compensation	232.22	227	0	227	227
6012	Unemployment Insurance	340.42	233	0	233	187
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	647.58	1,250	1,150	950	950
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	0	960	960
6048	Communications	1,051.05	600	600	600	600
6049	Postage	499.84	400	500	500	500
6050	Travel	0.00	0	0	0	0
6059	Bonds	0.00	355	178	178	178
6060	Electricity	125.16	196	220	220	220
6064	Building Maintenance	0.00	0	0	0	0
6069	Equipment Rental	1,038.40	1,701	2,268	2,268	2,268
6073	Dues and Memberships	0.00	3	100	150	150
6079	Legal Books, Publications	85.94	0	100	100	100
6082	Contractual Expense	0.00	1,073	1,746	1,680	1,680
<i>Expenditure Total:</i>		108,914.28	110,838	109,223	111,092	111,121

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 459

**JUSTICE OF THE PEACE, 7-2**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	62,703.36	5,400	0	0	0
4440	Court Cost	2,273.38	600	0	0	0
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	407.00	186	0	0	0
4540	Fines	3,775.53	1,405	0	0	0
4572	J.P Precinct #7/2	0.00	0	0	0	0
4600	Interest Income	126.59	21	0	0	0
4602	Miscellaneous	0.00	0	0	0	0
<i>Revenue Total:</i>		<u>69,285.86</u>	<u>7,612</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	44,847.89	11,341	0	0	0
6003	Salaries-Employees	51,972.28	14,040	0	0	0
6006	FICA	7,678.93	2,065	0	0	0
6007	Group Health	14,087.04	4,200	0	0	0
6008	Retirement	8,257.18	2,221	0	0	0
6009	Auto Allowance	5,379.40	1,366	0	0	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	287.94	76	0	0	0
6012	Unemployment Insurance	527.94	105	0	0	0
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,801.47	275	0	0	0
6027	Clothing	0.00	0	0	0	0
6047	Mobile Phones	960.00	243	0	0	0
6048	Communications	<u>5,917.50</u>	<u>1,560</u>	<u>0</u>	<u>0</u>	<u>0</u>
6049	Postage	600.16	150	0	0	0
6050	Travel	-150.00	0	0	0	0
6069	Equipment Rental	1,828.97	2,000	0	0	0
6073	Dues and Memberships	0.00	0	0	0	0
6082	Contractual Expense	397.43	100	0	0	0
6096	Equipment	0.00	0	0	0	0
<i>Expenditure Total:</i>		<u>143,494.13</u>	<u>39,742</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 460

**JUSTICE OF THE PEACE, 5-1**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	419,917.30	335,390	0	484,015	515,015
4440	Court Cost	14,057.17	13,659	0	19,326	19,326
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	9,594.75	11,989	0	12,874	12,874
4540	Fines	8,937.54	8,848	0	1,591	1,591
4551	J.P Precinct #5/1	0.00	0	0	0	0
4600	Interest Income	437.10	400	0	325	325
4602	Miscellaneous	0.00	0	0	0	0
<i>Revenue Total:</i>		<u>452,943.86</u>	<u>370,286</u>	<u>0</u>	<u>518,131</u>	<u>549,131</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	44,847.89	44,848	60,000	44,848	44,848
6002	Salaries-Assistants/Deputies	0.00	0	36,000	0	0
6003	Salaries-Employees	116,355.77	115,543	94,000	115,543	115,543
6004	Overtime	0.00	0	0	0	0
6006	FICA	12,286.40	12,770	0	11,129	12,802
6007	Group Health	24,499.20	24,000	25,000	24,000	22,000
6008	Retirement	13,715.77	14,034	0	14,034	14,163
6009	Auto Allowance	5,379.40	5,400	7,500	5,400	5,400
6010	Uniforms	242.00	389	800	400	400
6011	Workers Compensation	1,660.48	1,680	0	1,680	1,680
6012	Unemployment Insurance	1,155.29	867	0	867	693
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,370.68	1,815	2,500	1,615	1,615
6016	Gasoline	1,489.28	2,098	2,200	1,900	1,900
6019	Lubricants	0.00	0	0	0	0
6027	Clothing	0.00	0	600	0	0
6030	Vehicle Repairs	149.79	500	500	1,000	1,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	1,000	960	960
6048	Communications	3,861.46	4,000	3,700	4,000	4,000
6049	Postage	521.92	900	1,000	900	900
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	258.53	257	400	300	300
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	0	250	200	200
6069	Equipment Rental	729.96	800	1,000	800	800
6073	Dues and Memberships	210.00	70	300	100	100
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	0.00	0	2,500	0	0
6079	Legal Books, Publications	-42.47	0	300	150	150

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 460

**JUSTICE OF THE PEACE, 5-1**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6082	Contractual Expense	397.43	434	0	400	400
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>230,048.78</u>	<u>231,365</u>	<u>239,550</u>	<u>230,226</u>	<u>229,854</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 461

**JUSTICE OF THE PEACE, 5-2**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	260,931.77	231,429	0	232,565	256,065
4440	Court-Cost	12,312.70	13,974	0	11,228	11,228
4443	Copy Reimbursement-Hlth Dept	0.00	0	0	0	0
4480	Justices of the Peace	4,027.10	5,954	0	5,653	5,653
4540	Fines	10,124.00	12,734	0	9,957	9,957
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	332.19	421	0	415	415
4602	Miscellaneous	0.00	0	0	0	0
<i>Revenue Total:</i>		<u>287,727.76</u>	<u>264,512</u>	<u>0</u>	<u>259,818</u>	<u>283,318</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	45,671.87	45,672	60,000	45,672	45,672
6003	Salaries-Employees	86,431.39	86,640	62,000	86,640	86,640
6004	Overtime	0.00	0	0	0	0
6006	FICA	10,258.38	10,535	0	9,158	10,535
6007	Group Health	19,599.36	19,200	25,000	19,200	17,600
6008	Retirement	11,238.72	11,577	0	11,577	11,577
6009	Auto Allowance	5,379.40	5,400	7,500	5,400	5,400
6011	Workers Compensation	388.41	395	0	395	395
6012	Unemployment Insurance	861.85	650	0	650	520
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,773.77	1,800	2,500	1,800	1,800
6016	Gasoline	0.00	0	0	0	0
6047	Mobile Phones	626.64	960	1,000	960	960
6048	Communications	3,318.08	4,000	3,700	4,000	4,000
6049	Postage	880.00	1,000	1,000	1,000	1,000
6050	Travel	0.00	0	0	0	0
6059	Bonds	0.00	178	250	178	178
6069	Equipment Rental	796.32	600	1,000	800	800
6078	Education and Training	0.00	0	2,500	0	0
6079	Legal Books, Publications	0.00	100	300	100	100
<i>Expenditure Total:</i>		<u>187,224.19</u>	<u>188,707</u>	<u>166,750</u>	<u>187,530</u>	<u>187,177</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 462

**JUSTICE OF THE PEACE, #6**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	94,661.85	73,170	0	99,294	106,974
4440	Court Cost	5,461.93	5,390	0	6,201	6,201
4454	JPTech Fee	0.00	0	0	0	0
4480	Justices of the Peace	2,125.00	2,498	0	3,968	3,968
4540	Fines	3,845.77	3,348	0	4,548	4,548
4552	J.P Precinct #5/2	0.00	0	0	0	0
4600	Interest Income	127.35	134	0	125	125
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	106,221.90	84,540	0	114,136	121,816
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	44,847.89	44,848	50,000	44,848	44,848
6003	Salaries-Employees	54,785.84	55,520	99,000	55,520	55,520
6005	Extra Help	0.00	0	0	0	0
6006	FICA	8,011.89	8,165	0	7,097	8,165
6007	Group Health	14,699.52	14,400	0	14,400	13,200
6008	Retirement	8,475.19	8,782	0	8,782	8,862
6009	Auto Allowance	5,379.40	5,400	7,500	5,400	5,400
6011	Workers Compensation	294.49	300	0	300	300
6012	Unemployment Insurance	552.23	416	0	416	333
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	979.01	1,615	2,000	1,615	1,615
6023	Cleaning Supplies	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	302.87	300	300	300	300
6049	Postage	374.00	500	600	500	500
6050	Travel	0.00	0	0	0	0
6059	Bonds	0.00	178	200	178	178
6069	Equipment Rental	921.74	863	863	863	863
6073	Dues and Memberships	0.00	30	300	0	0
6079	Legal Books, Publications	0.00	106	300	100	100
6082	Contractual Expense	0.00	364	400	400	400
6096	Equipment	0.00	0	800	0	0
	<i>Expenditure Total:</i>	140,584.07	142,747	163,223	141,679	141,544

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 463

**JUSTICE OF THE PEACE, 7-1**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	180,673.04	133,877	0	215,616	246,576
4440	Court Cost	6,594.42	6,748	0	9,905	9,905
4443	Copy Reimbursement-Hlth Dept	0.00	0	0	0	0
4480	Justices of the Peace	2,475.00	2,935	0	3,806	3,806
4540	Fines	9,150.17	9,829	0	12,041	12,041
4560	J.P Precinct #6	0.00	0	0	0	0
4600	Interest Income	218.81	224	0	248	248
4602	Miscellaneous	0.00	0	0	0	0
	<b>Revenue Total:</b>	<u>199,111.44</u>	<u>153,613</u>	<u>0</u>	<u>241,616</u>	<u>272,576</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	44,847.89	44,848	47,090	44,848	44,848
6003	Salaries-Employees	50,353.30	94,490	111,380	107,680	107,680
6004	Overtime	0.00	0	0	0	0
6006	FICA	7,607.68	11,146	0	10,566	12,155
6007	Group Health	7,758.08	21,200	0	24,000	22,000
6008	Retirement	8,089.29	12,195	0	13,346	13,346
6009	Auto Allowance	5,379.40	5,400	5,670	5,400	5,400
6011	Workers Compensation	278.47	416	0	455	455
6012	Unemployment Insurance	498.60	708	0	808	646
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,589.56	1,797	3,250	1,625	1,625
6023	Cleaning Supplies	0.00	0	0	0	0
6047	Mobile Phones	243.52	960	1,320	960	960
6048	Communications	5,573.97	3,700	7,400	3,700	3,700
6049	Postage	352.00	488	1,500	400	400
6050	Travel	0.00	0	1,200	0	0
6059	Bonds	0.00	178	356	178	178
6067	Equipment Maintenance	0.00	100	300	100	100
6069	Equipment Rental	1,901.90	2,100	3,000	2,100	2,100
6073	Dues and Memberships	0.00	40	400	200	200
6078	Education and Training	0.00	0	400	0	0
6079	Legal Books, Publications	0.00	0	200	100	100
6082	Contractual Expense	85.00	800	1,600	800	800
6091	Building Improvements	0.00	0	0	0	0
	<b>Expenditure Total:</b>	<u>134,558.66</u>	<u>200,566</u>	<u>185,066</u>	<u>217,266</u>	<u>216,693</u>

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 475

**DISTRICT ATTORNEY**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	179,949.90	80,000	0	0	0
4319	Federal-SCAAP	0.00	0	0	0	0
4460	County Attorney	75,749.75	81,104	0	81,104	81,104
4470	District Clerk	0.00	0	0	0	0
4480	Justices of the Peace	45.00	250	0	100	100
4600	Interest Income	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>255,744.65</u>	<u>161,354</u>	<u>0</u>	<u>81,204</u>	<u>81,204</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	26,103.91	26,104	26,104	26,104	26,104
6002	Salaries-Assistants/Deputies	1,815,009.25	1,749,150	1,789,988	1,783,150	1,783,150
6003	Salaries-Employees	1,247,008.94	1,299,905	1,303,480	1,299,905	1,299,905
6004	Overtime	9.32	0	0	0	0
6005	Extra Help	293.63	0	0	0	0
6006	FICA	230,367.93	238,732	238,647	207,588	238,732
6007	Group Health	337,811.06	355,200	340,800	355,200	325,600
6008	Retirement	262,594.49	267,920	273,144	272,051	274,539
6009	Auto Allowance	5,358.86	5,400	0	5,400	5,400
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	21,320.99	29,341	26,851	29,341	29,341
6012	Unemployment Insurance	30,292.79	23,124	26,655	23,124	18,509
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	28,031.07	27,005	30,000	32,205	30,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	6,136.14	4,251	2,000	2,500	2,500
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	-153.86	2,000	1,000	1,000	1,000
6045	Professional Services	207,785.00	19,000	0	20,000	20,000
6046	Medical and Dental	108.00	630	630	630	630
6047	Mobile Phones	2,276.02	1,059	1,080	1,059	1,059
6048	Communications	28,983.95	31,000	31,000	31,000	31,000
6049	Postage	8,574.49	6,750	7,000	7,500	7,500
6050	Travel	-216.81	0	0	0	0
6057	Vehicle Insurance	543.53	0	0	545	545
6058	Liability Other Insurance	146.35	0	0	0	0
6059	Bonds	355.00	1,320	1,200	1,320	1,320
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	0.00	4,500	4,500	1,500	1,500
6068	Real Estate Rental	2,500.00	6,000	6,000	6,000	6,000
6069	Equipment Rental	16,836.32	14,176	14,176	14,176	14,176
6070	INDIRECT COST	0.00	0	0	0	0



CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 475

**DISTRICT ATTORNEY**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6071	Court Costs and Transcripts	8,632.89	5,789	8,000	10,000	10,000
6072	Settlements and Judgments	0.00	0	0	0	0
6073	Dues and Memberships	11,644.00	7,776	7,700	8,773	8,773
6077	Data Processing	3,923.04	2,711	0	0	0
6078	Education and Training	6,595.00	7,520	6,570	6,655	6,655
6079	Legal Books, Publications	23,622.34	17,749	17,000	17,500	17,500
6080	Board of Children	0.00	0	0	0	0
6082	Contractual Expense	5,644.07	3,282	3,282	1,200	3,392
6085	Juror's Fees	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	<u>4,336,347.31</u>	<u>4,157,394</u>	<u>4,166,807</u>	<u>4,165,426</u>	<u>4,164,830</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 512

**JAIL/DETENTION CENTERS**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4223	Reimburse - Salaries	79,623.79	72,886	0	72,886	72,886
4224	Reimburse - Equipment usage	50,000.00	0	0	0	0
4300	State Revenue	800.00	0	0	0	0
4305	Interlocal Revenue	0.00	0	0	0	0
4319	Federal-SCAAP	559,706.00	500,000	0	225,977	225,977
4380	Financing Proceeds	0.00	0	0	0	0
4425	Jail-Federal	2,164,242.89	3,788,489	0	3,884,051	3,884,051
4602	Miscellaneous	0.00	0	0	0	0
4604	Prisoner Transport	58,994.75	60,182	0	68,000	68,000
4611	Pay Phones Commissions	146,309.27	680,000	0	450,000	450,000
4665	Reimbursement Inmate damages	99.15	1,000	0	1,000	1,000
4702	ACH UNIDENTIFIED	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>3,059,775.85</u>	<u>5,102,557</u>	<u>0</u>	<u>4,701,914</u>	<u>4,701,914</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	198,778.22	205,278	224,278	224,278	224,278
6003	Salaries-Employees	6,398,937.59	7,306,397	8,246,410	7,596,901	7,447,960
6004	Overtime	495,169.49	280,900	250,000	500,000	490,826
6005	Extra Help	94,055.13	15,000	0	0	0
6006	FICA	538,268.58	617,445	667,133	555,358	625,176
6007	Group Health	1,187,163.55	1,336,194	1,564,800	1,440,000	1,293,600
6008	Retirement	602,994.64	706,228	763,060	728,103	721,609
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	39,772.84	50,000	50,000	50,000	50,000
6011	Workers Compensation	266,272.58	303,228	322,677	313,282	308,822
6012	Unemployment Insurance	71,302.00	60,534	65,406	62,409	49,033
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	37,254.86	71,901	87,893	87,893	87,893
6016	Gasoline	54,113.22	55,000	70,000	70,000	70,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	2,806.12	3,767	3,767	3,767	3,767
6019	Lubricants	0.00	0	0	0	0
6025	Food-Human	1,387,454.61	1,935,960	1,935,960	1,696,000	1,696,000
6026	Household Supplies	162,922.57	192,614	220,388	220,388	220,388
6027	Clothing	1,757.50	38,912	17,620	32,000	32,000
6028	Camera and Police Supplies	12,530.38	19,363	16,273	16,273	16,273
6030	Vehicle Repairs	10,671.66	13,000	13,000	13,000	13,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	24,483.48	45,789	41,577	26,577	10,000
6045	Professional Services	0.00	0	0	0	0
6046	Medical and Dental	6,901.00	9,620	12,500	12,500	12,500

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 512

**JAIL/DETENTION CENTERS**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6047	Mobile Phones	5,233.24	4,800	4,800	4,800	4,800
6048	Communications	5,990.99	12,000	12,000	12,000	12,000
6049	Postage	4,503.36	4,306	3,500	3,500	3,500
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	10,447.97	8,484	8,484	11,700	11,700
6058	Liability Other Insurance	2,158.64	2,085	2,085	2,085	2,085
6059	Bonds	71.00	0	0	0	0
6060	Electricity	234.78	300	300	300	300
6061	Natural Gas	0.00	0	0	0	0
6067	Equipment Maintenance	5,335.76	12,000	10,000	10,000	10,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	22,984.99	19,826	6,200	9,253	9,253
6071	Court Costs and Transcripts	0.00	0	0	0	0
6073	Dues and Memberships	0.00	165	500	500	500
6077	Data Processing	18,000.00	28,079	18,000	18,000	0
6078	Education and Training	2,735.50	3,950	4,000	4,000	4,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	2,108,268.52	738,995	12,000	12,000	12,000
6083	Vacancy Savings	0.00	0	0	0	0
6195	Safety Supplies	0.00	0	0	1,000	1,000
	<b>Expenditure Total:</b>	<u>13,779,574.77</u>	<u>14,102,120</u>	<u>14,654,611</u>	<u>13,737,867</u>	<u>13,444,263</u>

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 5121

**M & O JAIL**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	127,808.22	150,073	151,073	151,073	151,073
6004	Overtime	3,071.22	0	5,000	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	9,938.74	11,557	11,557	10,046	11,557
6007	Group Health	23,237.53	28,800	28,800	28,800	26,400
6008	Retirement	10,980.03	13,219	13,219	13,219	13,340
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	1,500	2,000	1,500	1,500
6011	Workers Compensation	6,731.45	8,211	8,211	8,211	8,211
6012	Unemployment Insurance	1,294.90	1,133	1,133	1,133	906
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,987.00	1,387	4,887	3,387	3,387
6015	Maps, Plans	0.00	0	0	0	0
6047	Mobile Phones	0.00	0	1,000	0	0
6056	Property Insurance	47,640.82	172,820	172,820	175,219	175,219
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	405,540.84	506,200	532,000	500,000	525,000
6061	Natural Gas	62,299.30	70,000	70,000	70,000	70,000
6062	Water	208,598.72	281,000	286,000	286,000	300,000
6063	Sewage and Garbage	245,076.62	309,000	310,000	311,000	307,000
6064	Building Maintenance	192,899.73	162,000	163,000	159,000	159,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	71,535.90	125,585	184,477	174,840	174,840
6068	Real Estate Rental	0.00	0	0	0	0
6082	Contractual Expense	-33.00	2,000	2,000	2,000	2,000
6096	Equipment	161,598.67	10,800	0	0	0
6187	Hurricane Expenses	-408,917.89	0	0	0	0
6195	Safety Supplies	0.00	0	400	400	400
6196	Safety Equipment	0.00	0	500	500	500
	<i>Expenditure Total:</i>	1,171,090.80	1,855,285	1,948,077	1,896,328	1,930,333

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 518

**JAIL - INFIRMARY**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4602	Miscellaneous	14,908.00	14,678	0	14,678	14,678
	<i>Revenue Total:</i>	14,908.00	14,678	0	14,678	14,678
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	70,636.00	63,636	70,636	70,636	70,636
6003	Salaries-Employees	918,416.31	1,299,150	1,316,150	1,322,550	1,322,550
6004	Overtime	62,744.13	39,000	15,000	30,000	30,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	78,474.64	107,726	107,726	94,309	108,491
6007	Group Health	141,664.16	197,200	206,400	206,400	189,200
6008	Retirement	89,488.36	123,216	123,216	124,091	125,226
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	4,798.99	6,676	6,676	6,725	6,725
6012	Unemployment Insurance	10,371.63	10,561	10,561	10,636	8,509
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	6,146.86	8,300	10,000	9,000	9,000
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	29,053.16	48,650	75,000	50,000	50,000
6025	Food-Human	0.00	0	0	0	0
6045	Professional Services	73,373.84	55,000	62,000	47,000	47,000
6046	Medical and Dental	9,831.00	9,000	20,000	5,000	5,000
6047	Mobile Phones	2,194.64	1,680	1,680	1,680	1,680
6048	Communications	2,716.95	3,200	3,200	3,200	3,200
6049	Postage	66.11	150	150	150	150
6050	Travel	0.00	0	0	0	0
6054	Advertising	0.00	800	800	800	800
6067	Equipment Maintenance	0.00	0	1,250	1,250	1,250
6069	Equipment Rental	6,337.44	5,825	3,195	6,312	6,312
6073	Dues and Memberships	0.00	200	200	200	200
6077	Data Processing	0.00	21,251	23,881	33,036	33,036
6078	Education and Training	393.95	965	965	965	965
6082	Contractual Expense	143,000.00	153,155	153,155	144,000	155,000
6096	Equipment	0.00	0	0	0	0
6101	Physicians/Non-Emergency	91,649.59	97,000	160,000	97,000	97,000
6102	Prescriptions	450,093.40	320,000	350,000	320,000	320,000
6103	Hospital-In Patient	53,805.99	120,000	150,000	115,000	104,000
6104	Hospital-Out Patient	41,525.95	93,000	150,000	115,000	110,000
6105	Laboratory Xray	74,157.42	80,000	100,000	75,000	80,000
6195	Safety Supplies	0.00	0	0	0	0
	<i>Expenditure Total:</i>	2,360,940.52	2,865,341	3,121,841	2,889,940	2,885,930

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 520

**M&O DARRELL B. HESTER BUI**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	19,619.24	19,728	19,728	19,728	19,728
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,500.79	1,509	1,509	1,312	1,509
6007	Group Health	4,880.50	4,800	4,800	4,800	4,400
6008	Retirement	1,668.75	1,726	1,726	1,726	1,742
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	0	300	0	0
6011	Workers Compensation	1,040.64	1,072	1,072	1,072	1,072
6012	Unemployment Insurance	196.12	148	148	148	118
6014	Office Supplies	4,541.68	4,547	7,000	4,547	4,547
6018	Diesel Fuel	0.00	15	0	15	15
6022	Drugs Medicine	0.00	146	0	146	146
6038	Small Tools and Equipment	0.00	2,785	0	0	0
6056	Property Insurance	8,125.58	24,663	24,663	25,000	25,000
6060	Electricity	119,329.35	110,700	110,700	110,700	120,000
6061	Natural Gas	4,886.68	4,500	4,500	4,500	4,500
6062	Water	6,381.74	6,300	6,300	6,300	6,300
6063	Sewage and Garbage	15,376.18	15,300	15,300	15,300	15,300
6064	Building Maintenance	13,887.56	15,000	30,000	15,000	15,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	10,130.47	16,315	35,000	20,000	20,000
6069	Equipment Rental	913.50	0	3,000	0	0
6078	Education and Training	0.00	0	0	0	0
6082	Contractual Expense	818.39	1,000	1,500	1,000	1,000
6087	Miscellaneous	0.00	0	0	0	0
6091	Building Improvements	0.00	0	30,000	0	0
6195	Safety Supplies	100.00	100	500	100	100
6196	Safety Equipment	0.00	0	0	0	0
	<b>Expenditure Total:</b>	<u>213,397.17</u>	<u>230,354</u>	<u>297,746</u>	<u>231,394</u>	<u>240,477</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 521

**M&O 35 ORANGE ST.**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	20,443.49	19,530	20,430	20,430	20,430
6004	Overtime	0.00	0	0	0	0
6006	FICA	1,563.90	1,563	1,563	1,359	1,849
6007	Group Health	4,899.84	4,800	4,000	4,800	4,400
6008	Retirement	1,739.30	1,788	1,788	1,788	2,134
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	24.04	360	360	360	360
6011	Workers Compensation	1,077.57	1,110	1,110	1,110	1,110
6012	Unemployment Insurance	203.12	153	153	153	123
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,918.00	2,975	4,500	2,975	2,975
6021	Agriculture	0.00	0	0	0	0
6056	Property Insurance	900.89	3,356	3,356	3,376	3,376
6060	Electricity	2,739.18	3,330	3,330	3,330	3,330
6061	Natural Gas	0.00	0	0	0	0
6062	Water	670.67	900	900	900	900
6063	Sewage and Garbage	2,380.29	2,600	2,600	2,600	3,000
6064	Building Maintenance	6,000.00	6,000	8,000	6,000	6,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	500.00	2,500	6,000	2,500	2,500
6069	Equipment Rental	0.00	0	1,000	0	0
6082	Contractual Expense	1,387.00	1,600	3,500	2,100	2,100
6087	Miscellaneous	0.00	0	0	0	0
6091	Building Improvements	0.00	0	5,000	0	0
6195	Safety Supplies	19.20	50	500	50	50
6196	Safety Equipment	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	<b>47,466.49</b>	<b>52,615</b>	<b>68,090</b>	<b>53,831</b>	<b>54,637</b>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 551

**CONSTABLE PRECINCT #1**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4380	Financing Proceeds	0.00	0	0	0	0
4430	Fee Revenue	26,138.79	28,170	0	14,328	14,328
4431	Service Fees	0.00	1,500	0	0	0
4491	Constable Precinct #1	1,336.00	4,150	0	0	0
4600	Interest Income	0.00	0	0	275	275
	<i>Revenue Total:</i>	27,474.79	33,820	0	14,603	14,603
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	44,847.89	44,848	44,848	44,848	44,848
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	397,152.97	406,640	117,858	82,830	115,453
6004	Overtime	7,196.17	7,000	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	33,112.75	35,255	12,500	8,554	12,336
6007	Group Health	64,449.84	67,200	26,000	19,200	22,000
6008	Retirement	38,256.75	39,962	14,000	11,119	14,070
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,875.70	2,000	1,200	1,200	1,200
6011	Workers Compensation	17,068.73	17,708	7,024	4,452	5,749
6012	Unemployment Insurance	4,037.92	3,089	1,005	617	687
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	3,015.75	5,603	1,200	6,274	6,274
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	61,673.15	60,000	25,000	17,000	17,000
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	17,162.23	25,000	5,200	4,000	6,000
6034	Pipe and Plumbing	0.00	0	0	0	0
6038	Small Tools and Equipment	1,587.12	500	500	0	0
6044	Appointed Attorneys	0.00	0	0	0	0
6047	Mobile Phones	1,505.15	1,560	1,000	1,400	1,400
6048	Communications	546.41	600	600	600	600
6049	Postage	134.80	150	250	150	150
6050	Travel	0.00	0	700	0	0
6057	Vehicle Insurance	7,419.00	7,630	3,500	7,700	7,700
6058	Liability Other Insurance	141.67	184	40	184	184
6059	Bonds	355.00	0	225	0	0
6067	Equipment Maintenance	2,841.88	2,800	600	2,800	2,800
6068	Real Estate Rental	1,000.00	1,500	0	1,500	1,500
6069	Equipment Rental	0.00	2,300	1,200	2,300	2,300
6073	Dues and Memberships	60.00	300	300	300	300
6077	Data Processing	1,174.28	0	0	0	0



CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 551

CONSTABLE PRECINCT #1

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6078	Education and Training	72.00	500	500	500	500
6079	Legal Books, Publications	0.00	100	100	100	100
6195	Safety Supplies	0.00	0	800	1,200	1,200
6196	Safety Equipment	0.00	500	500	500	500
	<i>Expenditure Total:</i>	<u>706,687.16</u>	<u>732,929</u>	<u>266,650</u>	<u>219,328</u>	<u>264,851</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 5511

**CONSTABLE PCT 1 PARKS DIV**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	0.00	0	293,607	324,550	291,927
6004	Overtime	0.00	0	7,200	9,000	9,000
6006	FICA	0.00	0	22,461	22,181	23,021
6007	Group Health	0.00	0	44,100	48,000	39,600
6008	Retirement	0.00	0	25,691	29,018	26,434
6010	Uniforms	0.00	0	1,400	4,000	4,000
6011	Workers Compensation	0.00	0	11,803	13,337	12,040
6012	Unemployment Insurance	0.00	0	2,202	2,487	1,796
6016	Gasoline	0.00	0	45,000	60,000	60,000
6030	Vehicle Repairs	0.00	0	15,500	14,000	12,000
6057	Vehicle Insurance	0.00	0	5,565	5,707	5,707
6067	Equipment Maintenance	0.00	0	2,200	2,000	2,000
6195	Safety Supplies	0.00	0	900	1,200	1,200
	<i>Expenditure Total:</i>	0.00	0	477,629	535,480	488,725

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 552

**CONSTABLE PRECINCT #2**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	53,733.08	53,423	0	50,283	50,283
4431	Service Fees	0.00	6,536	0	0	0
4492	Constable Precinct #2	43,554.00	50,575	0	22,997	22,997
4493	Constable Precinct #3	0.00	0	0	0	0
	<i>Revenue Total:</i>	97,287.08	110,534	0	73,280	73,280
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	43,848.00	44,848	0	44,848	44,848
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	148,522.65	149,601	0	150,701	377,324
6004	Overtime	0.00	0	0	0	0
6006	FICA	14,471.34	15,033	0	13,036	32,370
6007	Group Health	29,399.04	28,800	0	28,800	57,200
6008	Retirement	16,363.01	17,048	0	17,048	37,145
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	483.66	1,000	0	1,000	2,604
6011	Workers Compensation	6,828.83	7,056	0	7,056	16,139
6012	Unemployment Insurance	1,494.62	1,125	0	1,125	2,255
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,492.13	1,345	0	1,245	1,958
6016	Gasoline	13,660.74	13,144	0	15,400	15,813
6018	Diesel Fuel	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	0	0	0	1,000
6030	Vehicle Repairs	5,271.44	4,000	0	7,500	8,000
6038	Small Tools and Equipment	0.00	0	0	0	3,000
6046	Medical and Dental	0.00	150	0	0	0
6047	Mobile Phones	279.24	260	0	960	960
6048	Communications	523.54	500	0	500	700
6049	Postage	900.80	700	0	200	300
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	3,473.54	5,825	0	2,800	3,100
6058	Liability Other Insurance	45.73	46	0	46	46
6059	Bonds	0.00	100	0	0	0
6067	Equipment Maintenance	0.00	400	0	400	1,700
6069	Equipment Rental	708.84	1,179	0	1,179	1,179
6073	Dues and Memberships	0.00	65	0	65	65
6082	Contractual Expense	611.60	668	0	642	642
6096	Equipment	0.00	0	0	0	0
6195	Safety Supplies	0.00	24	0	200	200
	<i>Expenditure Total:</i>	288,378.75	292,917	0	294,751	608,548

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 553

**CONSTABLE PRECINCT #3**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	61,443.71	59,432	0	50,823	50,823
4431	Service Fees	893.25	2,907	0	0	0
4493	Constable Precinct #3	432.00	329	0	550	550
4496	Constable Precinct #6	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>62,768.96</u>	<u>62,668</u>	<u>0</u>	<u>51,373</u>	<u>51,373</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	44,847.89	44,848	0	44,848	44,848
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	118,166.88	116,709	0	116,709	116,709
6005	Extra Help	0.00	0	0	0	0
6006	FICA	11,902.74	12,433	0	10,867	12,501
6007	Group Health	24,444.09	24,000	0	24,000	22,000
6008	Retirement	13,870.91	14,068	0	14,068	14,197
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,319.80	905	0	1,200	1,200
6011	Workers Compensation	5,657.64	5,753	0	5,753	5,753
6012	Unemployment Insurance	1,169.86	869	0	869	696
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	812.55	950	0	950	950
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	15,096.81	14,800	0	16,300	16,300
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	3,739.34	4,000	0	6,000	6,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	648.23	960	0	960	960
6048	Communications	5,263.82	4,500	0	4,500	4,500
6049	Postage	88.00	100	0	100	100
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	2,548.82	3,000	0	3,500	3,500
6058	Liability Other Insurance	35.00	35	0	35	35
6059	Bonds	0.00	178	0	178	178
6067	Equipment Maintenance	393.00	240	0	100	100
6069	Equipment Rental	1,573.56	1,495	0	1,500	1,500
6073	Dues and Memberships	0.00	0	0	0	0
6195	Safety Supplies	0.00	60	0	200	200
	<i>Expenditure Total:</i>	<u>251,578.94</u>	<u>249,903</u>	<u>0</u>	<u>252,637</u>	<u>252,227</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
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Fund 100 Dept. 554

**CONSTABLE PRECINCT #4**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	5,139.99	0	0	12,121	12,121
4431	Service Fees	0.00	3,200	0	2,223	2,223
4494	Constable Precinct #4	200.00	100	0	2,223	2,223
4640	Sale of Surplus	0.00	0	0	0	0
<i>Revenue Total:</i>		5,339.99	3,300	0	16,567	16,567
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	44,847.89	44,848	44,848	44,848	44,848
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	211,699.15	212,524	213,624	213,624	213,624
6004	Overtime	317.26	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	19,003.62	19,847	19,847	17,188	19,773
6007	Group Health	38,775.69	38,400	38,400	38,400	35,200
6008	Retirement	21,866.99	22,412	22,412	22,412	22,616
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	2,061.16	2,400	2,800	2,400	2,400
6011	Workers Compensation	9,417.60	9,642	9,642	9,642	9,642
6012	Unemployment Insurance	2,114.06	1,585	1,585	1,585	1,268
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	889.95	1,279	1,500	1,283	1,283
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	26,528.74	27,000	33,000	27,000	27,000
6017	Butane	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	104	0	0	0
6030	Vehicle Repairs	6,596.93	5,400	10,000	10,500	10,500
6033	Contingencies	0.00	0	0	0	0
6047	Mobile Phones	1,379.54	1,200	1,200	1,200	1,200
6048	Communications	411.89	700	700	700	700
6049	Postage	60.00	60	150	60	60
6050	Travel	0.00	0	0	0	0
6057	Vehicle Insurance	3,894.03	4,500	5,400	5,400	5,400
6058	Liability Other Insurance	52.00	52	52	52	52
6059	Bonds	142.00	0	0	0	0
6064	Building Maintenance	0.00	0	0	0	0
6067	Equipment Maintenance	805.79	1,505	1,500	900	900
6069	Equipment Rental	1,635.62	1,622	1,622	1,623	1,623
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	0.00	295	0	0	0
6077	Data Processing	948.00	948	948	948	948
6078	Education and Training	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 554

CONSTABLE PRECINCT #4

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6079	Legal Books, Publications	0.00	0	300	0	0
6196	Safety Equipment	0.00	0	300	0	0
	<i>Expenditure Total:</i>	<u>393,447.91</u>	<u>396,323</u>	<u>409,830</u>	<u>399,765</u>	<u>399,037</u>

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 5541

**MENTAL HEALTH TRANSPORT**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	72,017.10	110,230	0	110,230	110,230
	<i>Revenue Total:</i>	72,017.10	110,230	0	110,230	110,230
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	56,686.41	64,526	0	64,946	64,946
6004	Overtime	13,421.11	0	0	0	0
6006	FICA	5,229.94	4,945	4,945	4,968	4,968
6007	Group Health	8,696.64	9,600	9,600	9,600	8,800
6008	Retirement	5,994.77	5,646	5,646	5,646	5,646
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	2,776.00	2,595	2,595	2,595	2,595
6012	Unemployment Insurance	697.67	484	484	484	484
6016	Gasoline	11,108.58	16,000	16,000	16,000	16,000
6030	Vehicle Repairs	5,963.88	3,800	5,000	3,800	3,800
6038	Small Tools and Equipment	1,462.52	0	0	0	0
6047	Mobile Phones	0.00	1,950	1,950	1,950	1,950
6050	Travel	0.00	200	200	200	200
6057	Vehicle Insurance	484.00	484	484	550	550
6096	Equipment	12,000.00	0	0	0	0
	<i>Expenditure Total:</i>	124,521.52	110,230	46,904	110,739	109,939

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 555

**CONSTABLE PCT #5**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	0.00	0	0	0	0
4431	Service Fees	32,943.02	89,163	0	97,753	97,753
4492	Constable Precinct #2	0.00	0	0	0	0
4495	Constable Precinct #5	4,385.00	4,260	0	9,782	9,782
4496	Constable Precinct #6	0.00	0	0	0	0
	<i>Revenue Total:</i>	37,328.02	93,423	0	107,535	107,535
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	44,847.89	44,848	49,040	44,848	44,848
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	148,502.89	138,957	156,257	148,257	148,257
6004	Overtime	0.00	0	0	0	0
6006	FICA	14,276.63	14,773	14,773	12,841	14,773
6007	Group Health	29,343.97	28,800	28,800	28,800	26,400
6008	Retirement	16,450.66	16,765	16,765	16,765	16,919
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,260.80	1,500	2,000	1,500	1,500
6011	Workers Compensation	6,916.97	7,047	0	7,047	7,047
6012	Unemployment Insurance	1,477.18	1,101	0	1,101	881
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,039.04	1,045	1,500	1,045	1,045
6016	Gasoline	6,392.15	7,783	7,783	7,783	7,783
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	2,656.05	4,341	2,500	5,000	5,000
6034	Pipe and Plumbing	0.00	0	0	0	0
6047	Mobile Phones	960.00	960	960	960	960
6048	Communications	3,904.71	3,700	3,700	3,700	3,700
6049	Postage	576.77	200	400	200	200
6050	Travel	0.00	0	2,000	0	0
6057	Vehicle Insurance	2,459.66	2,700	3,900	2,500	2,500
6058	Liability Other Insurance	43.00	43	43	43	43
6059	Bonds	71.00	178	178	178	178
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	183.00	23	300	300	300
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	796.32	700	700	800	800
6070	INDIRECT COST	0.00	100	100	100	100
6073	Dues and Memberships	0.00	0	300	0	0
6077	Data Processing	4,300.00	1,546	5,000	1,546	1,546
6078	Education and Training	0.00	0	165	165	165
6079	Legal Books, Publications	0.00	0	100	100	100



CAMERON COUNTY, TEXAS  
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CONSTABLE PCT #5

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6195	Safety Supplies	256.00	201	300	300	300
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>286,714.69</u>	<u>277,311</u>	<u>297,564</u>	<u>285,879</u>	<u>285,345</u>

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 556

**CONSTABLE PRECINCT #6**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	3,393.00	3,123	0	5,505	5,505
4431	Service Fees	1,142.51	2,575	0	0	0
4492	Constable Precinct #2	0.00	0	0	0	0
4496	Constable Precinct #6	1,793.00	2,001	0	1,313	1,313
4497	Constable Precinct #7	0.00	0	0	0	0
	<i>Revenue Total:</i>	6,328.51	7,699	0	6,818	6,818
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	44,847.89	44,848	44,848	44,848	44,848
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	212,517.28	208,080	266,077	214,480	214,480
6004	Overtime	0.00	0	0	0	0
6006	FICA	18,993.34	19,839	0	17,268	19,865
6007	Group Health	37,641.33	38,400	40,000	38,400	35,200
6008	Retirement	21,890.79	22,537	20,000	22,537	22,743
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	291.15	1,100	2,000	1,100	1,100
6011	Workers Compensation	9,453.12	9,646	13,000	9,646	9,646
6012	Unemployment Insurance	2,135.21	1,595	2,300	1,595	1,276
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	631.39	713	1,500	713	713
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	29,337.07	29,711	75,000	35,000	35,000
6017	Butane	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	0	2,000	0	0
6030	Vehicle Repairs	8,147.30	9,000	7,000	10,500	10,500
6034	Pipe and Plumbing	0.00	0	0	0	0
6047	Mobile Phones	1,114.13	1,044	1,500	1,044	1,044
6048	Communications	710.76	600	1,000	600	600
6049	Postage	100.00	100	100	100	100
6050	Travel	0.00	0	1,500	0	0
6057	Vehicle Insurance	3,848.02	3,569	5,500	3,700	3,700
6058	Liability Other Insurance	64.03	66	100	66	66
6059	Bonds	0.00	0	150	0	0
6067	Equipment Maintenance	255.00	1,750	1,000	750	750
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	862.92	863	0	1,726	1,726
6070	INDIRECT COST	0.00	0	0	0	0
6077	Data Processing	1,137.00	1,159	1,200	1,200	1,200
6078	Education and Training	0.00	0	500	250	250
6096	Equipment	0.00	0	400	0	0

CAMERON COUNTY, TEXAS  
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CONSTABLE PRECINCT #6

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6195	Safety Supplies	0.00	0	300	0	0
6196	Safety Equipment	0.00	0	500	0	0
	<i>Expenditure Total:</i>	<u>393,977.73</u>	<u>394,620</u>	<u>487,475</u>	<u>405,523</u>	<u>404,807</u>

CAMERON COUNTY, TEXAS  
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Fund 100 Dept. 557

**CONSTABLE PRECINCT #7**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4431	Service Fees	2,874.81	11,647	0	11,647	11,647
4492	Constable Precinct #2	0.00	0	0	0	0
4497	Constable Precinct #7	310.00	523	0	1,234	1,234
4498	Constable Precinct #8	0.00	0	0	0	0
<i>Revenue Total:</i>		3,184.81	12,170	0	12,881	12,881
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	44,847.89	44,848	44,848	44,848	44,848
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	142,214.09	146,257	147,657	147,657	147,657
6004	Overtime	0.00	0	0	0	0
6006	FICA	13,801.14	14,800	15,000	12,897	14,837
6007	Group Health	28,167.07	28,800	29,000	28,800	26,400
6008	Retirement	15,935.76	16,765	17,000	16,765	16,919
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	993.70	1,000	2,500	1,000	1,000
6011	Workers Compensation	6,724.53	7,047	7,100	7,047	7,047
6012	Unemployment Insurance	1,427.10	1,101	1,200	1,101	881
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	737.92	475	2,000	475	475
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	23,494.83	23,000	0	25,500	25,500
6019	Lubricants	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	0	3,000	0	0
6030	Vehicle Repairs	4,181.45	4,000	5,000	7,500	7,500
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	3,687.94	0	1,000	0	0
6045	Professional Services	0.00	0	0	0	0
6047	Mobile Phones	1,302.10	960	1,500	960	960
6048	Communications	6,728.58	3,500	0	3,500	3,500
6049	Postage	136.80	100	300	100	100
6050	Travel	0.00	0	3,500	0	0
6057	Vehicle Insurance	2,914.91	3,200	0	3,200	3,200
6058	Liability Other Insurance	45.73	47	0	47	47
6059	Bonds	0.00	0	300	0	0
6067	Equipment Maintenance	837.00	1,000	3,000	1,000	1,000
6068	Real Estate Rental	0.00	0	0	0	0
6078	Education and Training	0.00	0	5,000	0	0
6079	Legal Books, Publications	0.00	0	500	0	0
6195	Safety Supplies	0.00	350	1,500	350	350
6196	Safety Equipment	0.00	350	1,500	350	350

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CONSTABLE PRECINCT #7

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
	<i>Expenditure Total:</i>	298,178.54	297,600	292,405	303,097	302,571

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Fund 100 Dept. 560

**SHERIFF**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	0.00	1,100	0	0	0
4301	Contributions from other Entit	108,000.00	200,000	0	0	0
4305	Interlocal Revenue	0.00	0	0	200,000	200,000
4420	Sheriff Fees	254,206.62	293,416	0	222,198	222,198
4421	Sheriff's Training Officer Fee	0.00	0	0	0	0
4486	Sheriff Arrest Fees	12,676.24	15,572	0	15,543	15,543
4487	Arrest Fines-Local Solid Waste	8.87	0	0	0	0
4488	No Insurance Fines	0.00	0	0	0	0
4602	Miscellaneous	0.00	4,748	0	0	0
4670	Donations	946.08	2,000	0	0	0
<i>Revenue Total:</i>		375,837.81	516,836	0	437,741	437,741
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	94,699.93	94,700	94,700	94,700	94,700
6002	Salaries-Assistants/Deputies	135,096.67	134,194	131,194	134,194	134,194
6003	Salaries-Employees	3,002,922.01	3,028,702	3,031,602	3,031,602	3,330,258
6004	Overtime	32,848.67	35,000	35,000	35,000	35,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	244,022.32	252,179	252,809	219,762	275,026
6007	Group Health	474,131.48	470,400	470,400	470,400	470,800
6008	Retirement	277,755.49	285,712	285,712	285,712	313,968
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	15,385.31	18,000	20,000	20,000	20,000
6011	Workers Compensation	107,106.38	114,062	114,395	114,395	126,075
6012	Unemployment Insurance	31,479.03	23,779	23,779	23,779	20,766
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	39,462.35	39,684	45,000	42,500	42,500
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	341,906.85	337,449	337,449	337,449	347,449
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	535.18	1,300	1,300	1,300	1,300
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	0.00	300	300	300	300
6024	Animal Feed	464.85	0	500	0	0
6025	Food-Human	0.00	0	0	0	0
6028	Camera and Police Supplies	4,888.49	13,000	10,000	10,000	28,000
6029	Demonstration	0.00	0	0	0	0
6030	Vehicle Repairs	142,291.24	125,000	160,000	160,000	150,000
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	0.00	0	1,000	0	0
6046	Medical and Dental	1,537.00	2,000	2,000	2,500	2,500

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Fund 100 Dept. 560

**SHERIFF**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6047	Mobile Phones	34,823.28	23,000	23,000	23,000	13,000
6048	Communications	184,848.61	171,000	171,000	171,000	181,000
6049	Postage	19,621.82	16,000	16,000	16,000	16,000
6050	Travel	-169.23	0	0	0	0
6051	Travel-Prisoner Transportation	72,320.88	80,000	80,000	80,000	80,000
6053	Freight	0.00	0	0	0	0
6054	Advertising	0.00	700	500	500	500
6057	Vehicle Insurance	77,810.35	62,035	62,035	70,000	70,000
6058	Liability Other Insurance	945.40	946	946	946	946
6059	Bonds	568.00	307	568	568	568
6060	Electricity	0.00	0	0	0	0
6063	Sewage and Garbage	31.67	50	50	50	50
6064	Building Maintenance	849.00	0	0	0	0
6067	Equipment Maintenance	9,291.73	10,500	10,000	10,000	10,000
6068	Real Estate Rental	183.90	184	0	0	0
6069	Equipment Rental	20,994.80	14,069	18,708	13,293	13,293
6073	Dues and Memberships	645.00	1,110	110	110	110
6077	Data Processing	4,247.89	2,936	0	0	0
6078	Education and Training	4,873.00	9,481	8,000	8,000	8,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	17,652.21	16,240	17,040	17,040	17,040
6084	Judges	0.00	0	0	0	0
6195	Safety Supplies	1,216.25	641	2,000	2,000	2,000
6196	Safety Equipment	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	<u>5,397,287.81</u>	<u>5,384,660</u>	<u>5,427,097</u>	<u>5,396,100</u>	<u>5,805,343</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 5601

**M & O SHERIFF'S OFFICE**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4172	Settlements	0.00	13,662	0	0	0
4200	Program Revenues	0.00	8,830	0	0	0
	<i>Revenue Total:</i>	<u>0.00</u>	<u>22,492</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	0.00	3,000	3,000	3,000	3,000
6056	Property Insurance	2,544.31	9,477	9,477	9,575	9,575
6060	Electricity	57,793.10	60,000	60,000	60,000	60,000
6061	Natural Gas	837.39	700	700	700	700
6062	Water	13,808.63	2,200	2,200	2,200	2,000
6063	Sewage and Garbage	12,063.38	5,600	5,600	5,600	5,600
6064	Building Maintenance	151,235.40	16,662	5,600	3,000	3,000
6067	Equipment Maintenance	0.00	0	21,500	26,252	26,252
6069	Equipment Rental	0.00	112,000	112,000	124,000	124,000
	<i>Expenditure Total:</i>	<u>238,282.21</u>	<u>209,639</u>	<u>220,077</u>	<u>234,327</u>	<u>234,127</u>



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 562

**SHERIFF - AUTO THEFT DETA**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	257,062.70	222,400	263,561	263,561	263,561
6004	Overtime	687.14	0	0	0	0
6006	FICA	19,338.87	20,162	20,162	17,491	20,121
6007	Group Health	35,633.24	38,400	38,400	38,400	35,200
6008	Retirement	21,924.33	22,936	22,936	22,936	23,145
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	398.60	1,350	1,350	1,350	1,350
6011	Workers Compensation	9,898.84	10,542	10,542	10,542	10,542
6012	Unemployment Insurance	2,522.91	1,966	1,966	1,966	1,573
6013	Photocopying	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	<u>347,466.63</u>	<u>317,756</u>	<u>358,917</u>	<u>356,246</u>	<u>355,492</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 570

**JUVENILE BOOTCAMP**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	136,800.00	176,225	0	0	0
4305	Interlocal Revenue	0.00	0	0	0	0
4602	Miscellaneous	3,900.00	8,723	0	1,950	1,950
4956	Indir.CostReimb.-Juvenile Serv	0.00	0	0	0	0
<i>Revenue Total:</i>		140,700.00	184,948	0	1,950	1,950
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	738,550.42	774,960	773,226	774,960	771,905
6004	Overtime	115.50	1,500	500	500	500
6005	Extra Help	45,903.27	80,000	48,000	25,000	25,000
6006	FICA	58,917.88	61,828	62,862	53,746	61,148
6007	Group Health	131,166.47	153,600	153,600	153,600	140,800
6008	Retirement	62,772.63	70,040	67,657	70,040	70,411
6009	Auto Allowance	3,145.94	5,830	3,800	5,830	0
6010	Uniforms	2,998.76	5,000	1,000	1,000	1,000
6011	Workers Compensation	4,084.69	4,231	3,862	4,231	4,242
6012	Unemployment Insurance	7,831.25	6,003	6,162	6,003	4,784
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	18,076.12	27,028	12,350	12,350	12,350
6016	Gasoline	3,383.25	2,420	2,420	2,420	2,420
6017	Butane	0.00	0	0	0	0
6022	Drugs Medicine	9,107.24	14,500	10,000	6,500	6,500
6023	Cleaning Supplies	0.00	0	0	0	0
6025	Food-Human	115,281.81	90,000	70,000	60,000	60,000
6026	Household Supplies	0.00	0	0	0	0
6027	Clothing	2,494.12	4,000	800	800	800
6028	Camera and Police Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	673.78	900	600	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	3,168.97	6,025	0	0	0
6045	Professional Services	11,261.00	500	500	500	500
6046	Medical and Dental	7,715.06	26,000	20,000	5,000	10,000
6047	Mobile Phones	601.22	720	1,920	1,920	1,920
6048	Communications	7,639.16	5,400	5,400	5,400	7,700
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	3,650.50	13,597	13,597	13,737	13,737
6057	Vehicle Insurance	541.88	500	500	500	500
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	60,738.05	55,000	55,000	55,000	67,000
6061	Natural Gas	2,843.64	3,000	3,000	3,000	1,200
6062	Water	2,981.34	3,500	3,500	3,500	2,300

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 570

**JUVENILE BOOTCAMP**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6063	Sewage and Garbage	5,897.15	6,300	6,300	6,300	5,500
6064	Building Maintenance	6,856.94	15,020	5,300	5,300	5,300
6067	Equipment Maintenance	5,422.78	12,975	3,000	3,000	3,000
6069	Equipment Rental	3,424.50	2,500	3,050	3,050	3,050
6073	Dues and Memberships	333.00	500	500	0	0
6076	Laundry and Linen	0.00	0	0	0	0
6082	Contractual Expense	3,783.56	10,675	3,000	3,000	3,000
6086	Juror's Expense	0.00	0	0	0	0
6096	Equipment	0.00	13,675	0	0	0
	<i>Expenditure Total:</i>	<u>1,331,361.88</u>	<u>1,477,727</u>	<u>1,341,406</u>	<u>1,287,187</u>	<u>1,287,567</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 5701

**TITLE IV-E REIMBURSEMENT**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	133,647.00	0	0	160,377	160,377
	<i>Revenue Total:</i>	133,647.00	0	0	160,377	160,377
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	113,745.29	0	0	124,595	124,595
6006	FICA	8,625.18	0	0	9,532	9,532
6007	Group Health	14,724.54	0	0	15,000	15,000
6008	Retirement	9,650.15	0	0	9,456	9,456
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	455.38	0	0	548	548
6012	Unemployment Insurance	1,121.83	0	0	1,246	1,246
6047	Mobile Phones	0.00	0	0	0	0
	<i>Expenditure Total:</i>	148,322.37	0	0	160,377	160,377

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 571

**JUVENILE PROBATION**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	46,170.00	85,500	0	85,500	85,500
4305	Interlocal Revenue	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>46,170.00</u>	<u>85,500</u>	<u>0</u>	<u>85,500</u>	<u>85,500</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	64,801.54	64,800	64,800	64,800	64,800
6002	Salaries-Assistants/Deputies	67,190.01	67,192	67,192	67,192	67,192
6003	Salaries-Employees	1,071,308.73	1,098,118	1,156,014	1,130,293	1,127,615
6004	Overtime	171.76	0	0	0	0
6005	Extra Help	0.00	2,700	0	0	0
6006	FICA	88,832.71	100,405	98,532	87,235	97,335
6007	Group Health	130,571.35	147,402	147,402	150,858	138,491
6008	Retirement	102,277.50	110,590	112,700	110,423	111,359
6009	Auto Allowance	41,085.29	39,376	40,016	39,376	0
6010	Uniforms	800.00	1,600	800	800	800
6011	Workers Compensation	4,391.89	5,034	6,053	5,074	5,090
6012	Unemployment Insurance	11,328.31	8,981	9,660	8,967	7,169
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	28,678.85	30,000	17,100	17,100	17,100
6016	Gasoline	29,476.14	25,968	30,000	33,000	33,000
6018	Diesel Fuel	0.00	0	400	400	400
6030	Vehicle Repairs	3,458.97	5,000	3,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	1,496.00	2,950	1,950	1,950	1,950
6046	Medical and Dental	5,533.15	12,500	7,000	6,500	6,500
6047	Mobile Phones	12,935.23	10,000	10,080	10,000	10,000
6048	Communications	56,006.30	44,000	40,000	40,000	40,000
6049	Postage	3,846.08	3,000	3,000	3,000	3,000
6050	Travel	42.68	1,000	0	0	0
6051	Travel-Prisoner Transportation	1,127.89	3,500	3,500	3,500	3,500
6054	Advertising	0.00	0	0	0	0
6057	Vehicle Insurance	5,916.11	4,534	4,534	4,534	4,534
6058	Liability Other Insurance	0.00	40	40	40	40
6059	Bonds	71.00	142	71	71	71
6060	Electricity	0.00	0	0	0	0
6067	Equipment Maintenance	1,206.50	2,000	2,000	2,000	2,000
6069	Equipment Rental	8,555.76	7,300	7,300	7,300	7,300
6073	Dues and Memberships	0.00	0	0	0	0
6080	Board of Children	23,217.34	54,360	84,431	84,431	84,431
6082	Contractual Expense	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>1,764,327.09</u>	<u>1,852,492</u>	<u>1,917,575</u>	<u>1,881,844</u>	<u>1,836,677</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 5713

**JUVENILE DETENTION**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	44,771.01	49,795	47,693	49,795	47,693
6003	Salaries-Employees	1,385,738.67	1,385,057	1,419,139	1,423,357	1,419,139
6004	Overtime	1,884.00	1,212	1,500	1,500	1,500
6005	Extra Help	169,631.16	143,975	130,000	75,000	75,000
6006	FICA	120,824.00	118,851	122,272	103,315	118,212
6007	Group Health	267,213.60	277,692	277,692	277,692	255,751
6008	Retirement	121,452.26	129,032	128,347	129,032	129,654
6009	Auto Allowance	1,713.09	2,300	4,260	600	0
6010	Uniforms	3,811.30	5,500	4,000	4,000	4,000
6011	Workers Compensation	8,576.67	9,067	7,512	9,067	9,069
6012	Unemployment Insurance	15,772.02	11,622	11,987	11,622	9,260
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	12,925.00	12,865	12,925	12,925	12,925
6022	Drugs Medicine	6,030.60	4,500	8,000	6,500	6,500
6023	Cleaning Supplies	0.00	0	0	0	0
6025	Food-Human	134,329.23	136,684	160,000	140,000	140,000
6026	Household Supplies	0.00	0	0	0	0
6027	Clothing	2,998.96	3,000	3,000	3,000	3,000
6028	Camera and Police Supplies	0.00	0	0	0	0
6045	Professional Services	1,454.25	334	2,500	2,500	2,500
6046	Medical and Dental	15,998.25	5,664	16,000	12,000	12,000
6047	Mobile Phones	1,989.50	960	960	960	960
6048	Communications	5,677.52	5,376	2,300	2,300	2,300
6049	Postage	0.00	0	0	0	0
6067	Equipment Maintenance	166.00	128	166	166	166
6069	Equipment Rental	3,708.90	3,871	4,030	4,030	4,030
6073	Dues and Memberships	334.00	500	334	334	334
6076	Laundry and Linen	0.00	0	0	0	0
6078	Education and Training	1,650.00	1,000	1,650	1,650	1,650
6080	Board of Children	0.00	0	0	0	0
6082	Contractual Expense	0.00	10,071	0	0	0
	<i>Expenditure Total:</i>	2,328,649.99	2,319,056	2,366,267	2,271,345	2,255,643

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 6411

**CHILD PROTECTIVE LEGAL AD**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	0.00	85,000	0	64,693	64,693
	<i>Revenue Total:</i>	0.00	85,000	0	64,693	64,693
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	81,813.27	97,440	0	97,440	97,440
6003	Salaries-Employees	189.27	0	0	0	0
6006	FICA	6,163.63	7,454	0	7,454	7,454
6007	Group Health	7,376.17	9,600	0	9,600	8,800
6008	Retirement	6,963.46	8,526	0	8,526	8,604
6011	Workers Compensation	143.74	180	0	180	180
6012	Unemployment Insurance	804.49	731	0	731	585
6014	Office Supplies	835.39	849	0	849	849
6050	Travel	0.00	0	0	0	0
	<i>Expenditure Total:</i>	104,289.42	124,780	0	124,780	123,912





## 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

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APPROVED 2011-2012 BUDGET

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 630

**HEALTH DEPARTMENT**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4211	Registration Fees-Flu Vaccine	10,758.00	16,137	0	16,137	16,137
4339	ST Portion-Indignet Hlth Care	0.00	0	0	0	0
4350	State Tobacco Reimbursement	149,567.06	180,593	0	180,593	180,593
4380	Financing Proceeds	0.00	0	0	0	0
4600	Interest Income	559.49	507	0	495	495
4602	Miscellaneous	3,208.73	3,068	0	4,528	4,528
4640	Sale of Surplus	0.00	0			
	<i>Revenue Total:</i>	<u>164,093.28</u>	<u>200,305</u>	<u>0</u>	<u>201,753</u>	<u>201,753</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	229,586.77	234,071	262,521	262,521	262,521
6003	Salaries-Employees	735,433.70	738,965	725,354	770,445	770,445
6004	Overtime	504.75	0	0	0	0
6005	Extra Help	334.74	0	36,411	0	0
6006	FICA	72,518.64	79,356	79,356	69,560	79,022
6007	Group Health	160,395.64	158,753	158,753	158,753	145,524
6008	Retirement	82,160.09	89,625	89,625	90,385	91,211
6009	Auto Allowance	12,889.86	13,050	13,050	13,050	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	3,576.47	3,791	3,791	3,817	3,817
6012	Unemployment Insurance	9,616.76	7,682	7,682	7,747	6,198
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	7,579.94	8,590	9,405	9,405	9,405
6016	Gasoline	3,476.66	12,392	12,392	14,800	14,800
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	18,003.89	27,000	35,000	35,000	35,000
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	1,175.19	2,011	2,100	2,100	2,100
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	5,440.23	8,646	10,600	10,600	10,600
6046	Medical and Dental	0.00	500			
6047	Mobile Phones	4,999.85	4,000	3,000	3,000	3,000
6048	Communications	95,981.40	72,000	72,000	72,000	72,000
6049	Postage	-5,418.52	5,000	5,000	5,000	5,000
6054	Advertising	500.00	0	500	500	500
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	545.20	2,995	2,906	1,800	1,800
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	0	71	71	71
6060	Electricity	470.18	875	500	500	500
6061	Natural Gas	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 630

**HEALTH DEPARTMENT**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6063	Sewage and Garbage	7,115.23	5,000	7,700	7,700	7,700
6064	Building Maintenance	3,561.40	5,600	100	100	100
6067	Equipment Maintenance	1,336.09	1,100	1,600	1,600	1,600
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	9,387.66	4,755	2,940	2,940	2,940
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	1,700.00	0	850	850	850
6074	Credit Services	0.00	0	0	0	0
6077	Data Processing	3,702.13	5,700	0	0	0
6078	Education and Training	540.00	2,088	1,588	1,588	1,588
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	55,220.52	65,600	65,600	65,600	65,600
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>1,506,078.91</u>	<u>1,559,145</u>	<u>1,610,395</u>	<u>1,611,432</u>	<u>1,593,892</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 6301

**COMMUNITY SERVICES**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	2,002.40	500	500	354	500
6016	Gasoline	1,486.76	1,800	2,000	0	2,000
6030	Vehicle Repairs	0.00	500	500	0	500
6047	Mobile Phones	0.00	1,000	1,000	0	516
6057	Vehicle Insurance	370.78	450	450	0	450
6058	Liability Other Insurance	0.00	0	0	0	0
6064	Building Maintenance	0.00	904	904	0	838
6082	Contractual Expense	768.40	1,200	1,550	6,000	1,550
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	4,628.34	6,354	6,904	6,354	6,354

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 631

**ENVIRONMENTAL HEALTH**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4203	Subdivision Plat Inspection Fee	1,400.00	686	0	1,800	1,800
4204	Inspections	61,070.00	62,108	0	68,318	68,318
4205	Septic Tank Fees	32,430.00	25,875	0	34,380	34,380
4300	State Revenue	0.00	0	0	0	0
4540	Fines	253.76	284	0	225	225
4600	Interest Income	0.00	0	0	0	0
4602	Miscellaneous	10,670.60	8,972	0	6,100	6,100
	<i>Revenue Total:</i>	105,824.36	97,925	0	110,823	110,823
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	28,733.21	28,730	28,730	28,730	28,730
6003	Salaries-Employees	289,081.81	290,658	306,758	306,758	306,758
6004	Overtime	32.44	0	0	0	0
6005	Extra Help	1,153.20	0	0	0	0
6006	FICA	24,035.53	25,665	25,665	22,310	25,665
6007	Group Health	67,787.84	68,900	72,000	72,000	66,000
6008	Retirement	27,008.88	29,355	29,355	29,355	25,665
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	2,001.27	5,000	5,000	5,000	5,000
6011	Workers Compensation	3,928.38	4,163	4,163	4,163	4,163
6012	Unemployment Insurance	3,176.97	2,516	2,516	2,516	2,013
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	9,673.85	6,248	5,083	5,083	5,083
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	28,196.95	26,000	26,000	36,000	36,000
6017	Butane	8,499.40	10,120	12,000	6,000	10,000
6018	Diesel Fuel	0.00	0	0	0	0
6022	Drugs Medicine	4,267.01	19,000	20,000	20,000	20,000
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	9,536.31	6,250	6,250	10,000	8,000
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	7,459.99	9,078	13,521	13,521	11,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	3,092.48	3,200	3,600	1,903	3,262
6048	Communications	13,346.37	11,000	11,000	11,000	11,000
6049	Postage	2,834.43	1,800	1,800	1,000	1,000
6050	Travel	0.00	0	0	0	0
6056	Property Insurance	51.85	194	194	113	113
6057	Vehicle Insurance	3,591.85	4,000	4,000	4,000	4,000
6058	Liability Other Insurance	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 631

**ENVIRONMENTAL HEALTH**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6059	Bonds	0.00	0	30	30	30
6060	Electricity	1,049.75	1,200	1,200	1,200	1,200
6061	Natural Gas	0.00	0	0	0	0
6062	Water	431.15	500	500	500	500
6063	Sewage and Garbage	960.00	436	972	0	0
6064	Building Maintenance	3,897.52	475	475	475	475
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	200.00	2,000	3,000	3,000	3,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	1,899.53	2,000	2,500	2,500	2,500
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	1,031.00	1,890	1,890	1,890	1,890
6074	Credit Services	0.00	0	0	0	0
6078	Education and Training	1,650.00	2,515	1,500	1,500	1,500
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	0.00	13,183	0	0	0
6195	Safety Supplies	1,399.15	140	1,000	1,000	1,000
6196	Safety Equipment	0.00	0	1,000	1,000	1,000
	<b>Expenditure Total:</b>	<u>550,008.12</u>	<u>576,216</u>	<u>591,702</u>	<u>592,547</u>	<u>586,547</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 6521

**SANTA MARIA-LEARNING CENT**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4675	Family Learning Ctr Donation	0.00	150	0	0	0
	<i>Revenue Total:</i>	0.00	150	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	9,678.00	10,023	10,752	10,023	10,023
6006	FICA	740.35	767	823	767	767
6011	Workers Compensation	44.81	30	52	30	30
6012	Unemployment Insurance	96.78	75	81	75	60
6014	Office Supplies	604.41	750	750	750	750
6048	Communications	0.00	0	0	0	0
6050	Travel	70.40	422	275	422	422
6060	Electricity	0.00	0	0	0	0
	<i>Expenditure Total:</i>	11,234.75	12,067	12,733	12,067	12,052

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 6522

**SANTA ROSA-LEARNING CENTE**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4675	Family Learning Ctr Donation	0.00	1,700	0	0	0
	<i>Revenue Total:</i>	0.00	1,700	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	7,078.00	10,023	10,752	10,023	10,023
6006	FICA	541.39	767	823	767	767
6011	Workers Compensation	33.51	30	52	30	30
6012	Unemployment Insurance	69.83	75	81	75	60
6014	Office Supplies	920.68	1,700	1,700	1,700	1,700
6048	Communications	0.00	0	0	0	0
6050	Travel	61.60	156	156	156	156
6060	Electricity	0.00	0	0	0	0
6064	Building Maintenance	236.00	236	236	236	236
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	8,941.01	12,987	13,800	12,987	12,972



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 6523

**LA FERIA-LEARNING CENTER**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4675	Family Learning Ctr Donation	1,970.00	2,540	0	0	0
	<i>Revenue Total:</i>	<u>1,970.00</u>	<u>2,540</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	0.00	0	0	0	0
6005	Extra Help	15,368.00	15,033	16,128	15,033	15,033
6006	FICA	1,175.60	1,150	1,234	1,150	1,150
6011	Workers Compensation	72.44	38	77	45	45
6012	Unemployment Insurance	152.88	150	81	113	90
6014	Office Supplies	1,004.88	0	1,200	1,200	1,200
6050	Travel	0.00	234	234	234	234
6060	Electricity	5,622.83	5,100	5,000	5,100	5,100
6062	Water	0.00	0	0	0	0
6064	Building Maintenance	142.57	1,436	10,000	236	236
	<i>Expenditure Total:</i>	<u>23,539.20</u>	<u>23,141</u>	<u>33,954</u>	<u>23,111</u>	<u>23,088</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 6524

**RIO HONDO**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4675	Family Learning Ctr Donation	2,970.00	3,000	0	0	0
	<i>Revenue Total:</i>	<u>2,970.00</u>	<u>3,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	0.00	0	0	0	0
6005	Extra Help	14,828.00	15,034	16,128	15,034	15,034
6006	FICA	1,134.34	1,150	1,234	1,150	1,150
6011	Workers Compensation	70.09	45	77	45	45
6012	Unemployment Insurance	147.50	113	121	113	113
6014	Office Supplies	2,016.00	2,100	2,100	2,100	2,100
6016	Gasoline	0.00	0	0	0	0
6050	Travel	0.00	144	144	144	144
	<i>Expenditure Total:</i>	<u>18,195.93</u>	<u>18,586</u>	<u>19,804</u>	<u>18,586</u>	<u>18,586</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 6525

**LOS INDIOS-LEARNING CENTE**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4675	Family Learning Ctr Donation	975.00	1,300	0	0	0
	<i>Revenue Total:</i>	<u>975.00</u>	<u>1,300</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6004	Overtime	0.00	0			
6005	Extra Help	6,818.00	10,023	10,752	10,023	10,023
6006	FICA	521.56	767	823	767	767
6011	Workers Compensation	32.76	30	52	30	30
6012	Unemployment Insurance	66.98	75	52	75	60
6014	Office Supplies	666.36	775	775	775	775
6050	Travel	65.12	180	210	180	180
6060	Electricity	0.00	0	0	0	0
6064	Building Maintenance	169.40	236	550	236	236
	<i>Expenditure Total:</i>	<u>8,340.18</u>	<u>12,086</u>	<u>13,214</u>	<u>12,086</u>	<u>12,071</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 6526

**ARROYO CITY LEARNING CENT**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4675	Family Learning Ctr Donation	0.00	100	0	0	0
	<i>Revenue Total:</i>	0.00	100	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	1,612.00	5,012	5,376	5,012	5,012
6006	FICA	123.34	383	411	383	383
6011	Workers Compensation	7.73	15	26	15	15
6012	Unemployment Insurance	15.94	38	40	38	30
6014	Office Supplies	284.93	565	565	565	565
6048	Communications	0.00	0	0	0	0
6050	Travel	99.44	228	228	228	228
	<i>Expenditure Total:</i>	2,143.38	6,241	6,646	6,241	6,233

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 6527

**LAS YESCAS LEARNING CENTE**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	0.00	0	0	0	0
6005	Extra Help	6,836.00	5,012	5,376	5,012	5,012
6006	FICA	523.88	383	411	383	383
6011	Workers Compensation	31.89	15	26	15	15
6012	Unemployment Insurance	68.48	38	40	38	30
6014	Office Supplies	265.46	450	450	450	450
6050	Travel	76.12	78	78	78	78
	<i>Expenditure Total:</i>	<u>7,801.83</u>	<u>5,976</u>	<u>6,381</u>	<u>5,976</u>	<u>5,968</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 6528

**LA PALOMA**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4675	Family Learning Ctr Donation	0.00	600	0	0	0
	<i>Revenue Total:</i>	0.00	600	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	13,207.00	10,023	10,752	10,023	10,023
6006	FICA	1,010.32	767	823	767	767
6011	Workers Compensation	61.58	30	52	30	30
6012	Unemployment Insurance	131.76	75	81	75	75
6014	Office Supplies	354.56	450	450	450	450
6048	Communications	0.00	0	0	0	0
6064	Building Maintenance	236.00	236	236	236	236
	<i>Expenditure Total:</i>	15,001.22	11,581	12,394	11,581	11,581

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 6529

**COMBES LEARNING CENTER**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4675	Family Learning Ctr Donation	550.00	600	0	0	0
	<i>Revenue Total:</i>	<u>550.00</u>	<u>600</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	0.00	0	0	0	0
6005	Extra Help	9,162.40	10,023	10,752	10,023	10,023
6006	FICA	700.91	767	823	767	767
6011	Workers Compensation	43.77	30	52	30	30
6012	Unemployment Insurance	91.18	75	81	75	60
6014	Office Supplies	359.18	600	600	600	600
6050	Travel	0.00	84	84	84	84
	<i>Expenditure Total:</i>	<u>10,357.44</u>	<u>11,579</u>	<u>12,392</u>	<u>11,579</u>	<u>11,564</u>





## CAMERON COUNTY, TEXAS

### GENERAL FUND

#### Welfare

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

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APPROVED 2011-2012 BUDGET

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 640

**INDIGENT SERVICES/AUTOPSI**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	60,999.88	61,000	0	61,000	61,000
6004	Overtime	0.00	0	0	0	0
6006	FICA	4,670.99	4,667	0	4,057	4,667
6007	Group Health	4,899.84	4,800	0	4,800	4,400
6008	Retirement	5,190.29	5,338	0	5,338	5,386
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	609.62	2,453	0	2,453	2,453
6012	Unemployment Insurance	607.03	458	0	458	366
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	0.00	448	0	458	458
6045	Professional Services	160,525.00	141,621	150,000	150,000	150,000
6046	Medical and Dental	319,896.89	358,379	0	350,000	350,000
6047	Mobile Phones	321.53	900	0	900	900
6048	Communications	1,969.24	2,400	0	2,400	2,400
6049	Postage	0.00	10	0	0	0
6078	Education and Training	165.00	200	0	200	200
6079	Legal Books, Publications	0.00	0	0	0	0
	<i>Expenditure Total:</i>	559,855.31	582,674	150,000	582,064	582,230

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 641

**CHILD WELFARE**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6022	Drugs Medicine	0.00	100	0	100	100
6027	Clothing	0.00	9,980	0	12,000	12,000
6044	Appointed Attorneys	625,586.76	600,000	0	650,000	625,000
6045	Professional Services	0.00	3,600	0	0	0
6046	Medical and Dental	0.00	2,000	0	0	0
6054	Advertising	47,358.46	42,000	0	50,000	45,000
6055	Printing and Binding	0.00	0	0	0	0
6080	Board of Children	454.28	4,000	0	1,980	1,980
6082	Contractual Expense	0.00	0	0	0	0
6102	Prescriptions	0.00	150	0	150	150
	<i>Expenditure Total:</i>	673,399.50	661,830	0	714,230	684,230

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2011-2012 Budget

Fund 100 Dept. 642

INDIGENT HEALTH CARE CLAI

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4222	Reimburse - Drugs & Medication	28,781.11	500	0	200	200
4300	State Revenue	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>28,781.11</u>	<u>500</u>	<u>0</u>	<u>200</u>	<u>200</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6082	Contractual Expense	3,514,569.00	3,285,971	0	3,285,971	3,135,971
6101	Physicians/Non-Emergency	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>3,514,569.00</u>	<u>3,285,971</u>	<u>0</u>	<u>3,285,971</u>	<u>3,135,971</u>

CAMERON COUNTY, TEXAS

## GENERAL FUND

### Transfers

100-6700 Transfers

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APPROVED 2011-2012 BUDGET

**CAMERON COUNTY, TEXAS**  
**GENERAL FUND**

2011-2012 Budget

FUND 100

4390	<b>2010</b>	<b>2011</b>	<b>2011</b>	<b>2012</b>	<b>2012</b>
	<b><u>Actual</u></b>	<b><u>Approved</u></b>	<b><u>Amended</u></b>	<b><u>Recommended</u></b>	<b><u>Approved</u></b>
<b>Transfers In</b>					
HIDTA	0	14,499	14,499		
Veterans	1,468,452	1,631,690	1,631,690	1,266,298	1,378,987
Free Trade Bridge	357,920	545,769	545,769	278,665	274,650
Gateway	2,750,000	4,440,443	4,440,443	3,357,564	3,760,892
Cameron County Parks	645,363	650,531	650,531	656,048	656,048
Total	<u>\$5,221,735</u>	<u>\$7,282,932</u>	<u>\$7,282,932</u>	<u>\$5,558,575</u>	<u>\$6,070,577</u>
6700					
<b>Transfers Out</b>					
Criminal Justice Grant	15,678	19,684	19,684	19,684	19,684
Dancy Bldg. Fund	58	0	0	0	0
Solid Waste Local Enforcement	26	0	0	0	0
Weed & Seed	1,915	2,307	2,307	2,307	2,307
Community Corrections	13,969	20,239	20,239	20,239	20,239
Juvenile Probation	112,575	62,592	62,592	62,592	62,592
Juvenile Services	28,536	26,552	26,552	26,552	26,552
Pre Trial Release	33,855	94,000	94,000	94,000	126,000
Total	<u>\$ 206,612</u>	<u>\$ 225,374</u>	<u>\$ 225,374</u>	<u>\$ 225,374</u>	<u>\$ 257,374</u>

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

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APPROVED 2011-2012 BUDGET

**CAMERON COUNTY, TEXAS**  
**ROAD & BRIDGE**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
For the Fiscal Year Ending September 30, 2012

	2010 Actual Budget	2011 Approved Budget	2011 Year-End Estimate	2012 Recommended Budget	2012 Approved Budget
<b>ROAD &amp; BRIDGE REVENUES:</b>					
Taxes	\$ 4,012,059	\$ 5,033,657	\$ 5,033,657	\$ 5,221,135	\$5,899,245
License & Permits	2,936,996	2,498,174	2,498,174	2,498,174	2,498,174
Intergovernmental Revenues	1,827,936	981,584	2,651,491	981,584	981,584
Miscellaneous	2,817,832	1,429,494	1,289,494	1,076,375	1,076,375
<b>TOTAL REVENUES</b>	<u>11,594,823</u>	<u>9,942,909</u>	<u>11,472,816</u>	<u>9,777,268</u>	<u>10,455,378</u>
<b>EXPENDITURES</b>					
<b>Unitized Transition System</b>					
GIS Mapping	252,444	246,578	301,642	244,691	242,220
D.A. Bond Forfeiture	34,267	34,362	34,362	34,110	33,945
Commissioner Staff Pct. #1	91,817	92,114	92,114	92,301	93,603
Commissioner Staff Pct. #2	65,760	93,402	93,402	93,400	96,724
Commissioner Staff Pct. #3	97,050	103,834	103,834	104,055	101,346
Commissioner Staff Pct. #4	92,117	98,407	98,407	97,609	96,316
Consolidated R&B	7,923,862	6,406,572	7,382,888	6,113,319	6,800,198
Colonia Paving Projects	616,807	393,656	587,869	393,066	395,537
Road & Bridge Engineering	808,659	893,616	793,616	888,826	876,186
Planning & Inspections	736,538	740,368	740,368	747,165	750,577
<b>TOTAL EXPENDITURES</b>	<u>10,719,321</u>	<u>9,102,909</u>	<u>10,228,502</u>	<u>8,808,542</u>	<u>9,486,652</u>
Excess of Revenues Over (Under) Expenditures	<u>875,502</u>	<u>840,000</u>	<u>1,244,314</u>	<u>968,726</u>	<u>968,726</u>
<b>DEBT SERVICE</b>					
Principal retirement	881,601	800,000	926,435	941,390	941,390
Interest	79,144	90,000	92,496	77,336	77,336
<b>TOTAL DEBT SERVICE</b>	<u>960,745</u>	<u>890,000</u>	<u>1,018,931</u>	<u>1,018,726</u>	<u>1,018,726</u>
<b>OTHER FINANCING SOURCES(USES)</b>					
Sale of Capital Assets	-	50,000	73,350	50,000	50,000
Transfer Out	-	-	-	-	-
Financing proceeds	1,025,045	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>1,025,045</u>	<u>50,000</u>	<u>73,350</u>	<u>50,000</u>	<u>50,000</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>939,802</u>	<u>-</u>	<u>298,733</u>	<u>-</u>	<u>-</u>
Beginning Fund Balance	3,668,220	4,608,022	4,608,022	4,906,755	4,906,755
Ending Fund Balance	<u>\$ 4,608,022</u>	<u>\$ 4,608,022</u>	<u>\$ 4,906,755</u>	<u>\$ 4,906,755</u>	<u>\$4,906,755</u>



CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2011-2012 Budget

<u>Dept.</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
000	BALANCE SHEET	0.00	3,684,258	0	3,684,258	3,684,258
400	GENERAL REVENUE	0.00	5,033,657	0	5,221,135	5,899,245
421	G.I.S. MAPPING	0.00	283,064	0	228,000	228,000
499	TAX ASSESSOR-COLLECTOR	0.00	0	0	0	0
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	457,633	0	50,000	50,000
6211	COLONIA PAVING PROJECT	0.00	878,547	0	537,000	537,000
6212	FEMA FUNDS	0.00	924,333	0	0	0
622	ENGINEERING & RIGHT OF WA	0.00	38,875	0	38,875	38,875
623	PLANNING & INSPECTION	0.00	68,000	0	68,000	68,000
	<i>Revenue Total:</i>	0.00	11,368,367	0	9,827,268	10,505,378
<b><u>TRANSFERS IN</u></b>						
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
	<i>Fund Balance:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
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	301,642	0	244,691	242,220
475	DISTRICT ATTORNEY	0.00	34,362	0	34,110	33,945
617	COMMISSIONERS STAFF PCT 1	0.00	92,114	0	92,301	93,603
618	COMMISSIONERS STAFF PCT 2	0.00	93,402	106,426	93,400	96,724
619	COMMISSIONERS STAFF PCT 3	0.00	103,834	0	104,055	101,346
620	COMMISSIONER STAFF PCT 4	0.00	98,407	0	97,609	96,316
621	CONSOLIDATED PRECINTS	0.00	8,272,888	8,343,256	7,132,045	7,818,924
6211	COLONIA PAVING PROJECT	0.00	393,656	393,656	393,066	395,537
6212	FEMA FUNDS	0.00	924,333	0	0	0
622	ENGINEERING & RIGHT OF WA	0.00	893,616	893,616	888,826	876,186
623	PLANNING & INSPECTION	0.00	740,368	740,368	747,165	750,577
	<i>Expense Total:</i>	0.00	11,948,622	10,477,322	9,827,268	10,505,378

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2011-2012 Budget

Fund 150 Dept. 000

**BALANCE SHEET**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4311	Building Permits	183,140.50	270,000	0	270,000	270,000
4312	Recording and Filing Fees	0.00	9,500	0	9,500	9,500
4313	Review Fees	0.00	16,000	0	16,000	16,000
4343	Automobile Licenses	544,348.50	360,000	0	360,000	360,000
4344	Automobile Registration Fees	2,753,855.67	2,228,174	0	2,228,174	2,228,174
4345	Overweight Fees	27,224.02	31,301	0	31,301	31,301
4354	Commercial Veh. Violations	22,102.05	25,000	0	25,000	25,000
4380	Financing Proceeds	0.00	0	0	0	0
4405	Sales Tax Commissions-Tax Auto	1,219,441.14	554,283	0	554,283	554,283
4440	Court Cost	0.00	0	0	0	0
4459	Beach Cleanup - Pct#1	210.46	20,000	0	20,000	20,000
4520	Bond Forfeitures	3,946.00	95,000	0	95,000	95,000
4600	Interest Income	5,419.17	75,000	0	75,000	75,000
4602	Miscellaneous	534.52	0	0	0	0
4611	Pay Phones Commissions	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>4,760,222.03</u>	<u>3,684,258</u>	<u>0</u>	<u>3,684,258</u>	<u>3,684,258</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2011-2012 Budget

Fund 150 Dept. 400

**GENERAL REVENUE**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4101	Current Advalorem Taxes	3,718,714.89	4,793,538	0	4,980,492	5,667,421
4102	Delinquent Advalorem Taxes	291,326.27	225,201	0	234,674	234,674
4151	Discounts	-74,853.17	-83,956	0	-96,454	-109,758
4152	Commissions	-40,026.69	-50,845	0	-52,739	-59,588
4153	Errors and Adjustments	-22,650.23	0	0	0	0
4159	Penalties and Interest	139,547.55	149,719	0	155,162	166,496
4354	Commercial Veh. Violations	0.00	0	0	0	0
	<b>Revenue Total:</b>	<u>4,012,058.62</u>	<u>5,033,657</u>	<u>0</u>	<u>5,221,135</u>	<u>5,899,245</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6064	Building Maintenance	0.00	0	0	0	0
	<b>Expenditure Total:</b>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2011-2012 Budget

Fund 150 Dept. 421

**G.I.S. MAPPING**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	228,000.00	283,064	0	228,000	228,000
4620	Sale of Maps	350.00	0	0	0	0
	<i>Revenue Total:</i>	<u>228,350.00</u>	<u>283,064</u>	<u>0</u>	<u>228,000</u>	<u>228,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	185,408.63	188,648	0	188,648	188,648
6006	FICA	14,020.89	14,432	0	12,545	14,432
6007	Group Health	26,293.96	24,000	0	24,000	22,000
6008	Retirement	15,768.15	16,507	0	16,507	14,432
6011	Workers Compensation	852.68	1,576	0	1,576	1,576
6012	Unemployment Insurance	1,809.37	1,415	0	1,415	1,132
6030	Vehicle Repairs	43.02	0	0	0	0
6047	Mobile Phones	3,802.53	0	0	0	0
6048	Communications	4,444.70	0	0	0	0
6077	Data Processing	0.00	35,291	0	0	0
6096	Equipment	0.00	19,773	0	0	0
	<i>Expenditure Total:</i>	<u>252,443.93</u>	<u>301,642</u>	<u>0</u>	<u>244,691</u>	<u>242,220</u>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2011-2012 Budget

Fund 150 Dept. 475

**DISTRICT ATTORNEY**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	25,066.13	25,170	0	25,170	25,170
6006	FICA	1,912.14	1,926	0	1,674	1,926
6007	Group Health	4,861.44	4,800	0	4,800	4,400
6008	Retirement	2,132.53	2,202	0	2,202	2,223
6011	Workers Compensation	44.85	75	0	75	75
6012	Unemployment Insurance	250.39	189	0	189	151
6014	Office Supplies	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	<b>34,267.48</b>	<b>34,362</b>	<b>0</b>	<b>34,110</b>	<b>33,945</b>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2011-2012 Budget

Fund 150 Dept. 617

**COMMISSIONERS STAFF PCT 1**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	9,233.66	9,235	0	9,235	9,235
6002	Salaries-Assistants/Deputies	36,654.64	38,421	0	38,421	38,421
6003	Salaries-Employees	15,635.02	15,620	0	15,620	15,620
6004	Overtime	89.77	0	0	0	0
6006	FICA	4,351.84	4,841	0	4,208	4,841
6007	Group Health	8,329.62	8,160	0	8,160	7,480
6008	Retirement	5,224.35	5,537	0	5,537	5,587
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	186.18	189	0	189	189
6012	Unemployment Insurance	630.52	405	0	405	324
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	299.26	800	0	800	1,200
6016	Gasoline	2,316.24	2,000	0	2,800	2,800
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	1,207.61	1,000	0	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,653.48	1,200	0	1,200	1,830
6048	Communications	1,775.00	1,300	0	1,300	1,300
6049	Postage	12.60	50	0	50	50
6050	Travel	528.89	1,950	0	2,000	2,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	787.57	820	0	820	820
6058	Liability Other Insurance	0.00	0	0	0	0
6059	Bonds	0.00	158	0	178	178
6078	Education and Training	250.00	200	0	150	500
6082	Contractual Expense	209.57	228	0	228	228
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	89,375.82	92,114	0	92,301	93,603

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2011-2012 Budget

Fund 150 Dept. 618

**COMMISSIONERS STAFF PCT 2**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	9,234.13	9,235	9,235	9,235	9,235
6002	Salaries-Assistants/Deputies	22,522.69	32,121	40,421	38,421	38,421
6003	Salaries-Employees	14,859.67	14,500	16,000	14,500	14,500
6006	FICA	3,439.69	4,755	4,366	4,133	4,755
6007	Group Health	6,490.37	8,160	8,160	8,160	7,480
6008	Retirement	3,927.31	5,439	5,745	5,439	5,488
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	136.83	186	196	186	186
6012	Unemployment Insurance	376.13	397	423	397	318
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	192.54	925	1,200	350	1,200
6016	Gasoline	50.71	2,700	4,000	1,000	3,000
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	80.47	1,625	2,000	325	1,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6045	Professional Services	0.00	0	100	0	0
6047	Mobile Phones	752.00	1,920	1,920	1,920	1,152
6048	Communications	3,014.53	2,400	2,500	2,400	3,100
6049	Postage	0.44	50	100	50	50
6050	Travel	0.00	3,500	3,000	2,000	2,000
6057	Vehicle Insurance	416.78	820	1,000	820	820
6058	Liability Other Insurance	5.70	8	10	8	8
6059	Bonds	50.00	85	250	85	178
6067	Equipment Maintenance	0.00	0	0	200	0
6069	Equipment Rental	0.00	3,071	3,100	3,071	3,071
6078	Education and Training	0.00	1,305	2,500	500	500
6082	Contractual Expense	209.57	200	200	200	262
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	65,759.56	93,402	106,426	93,400	96,724

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2011-2012 Budget

Fund 150 Dept. 619

**COMMISSIONERS STAFF PCT 3**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	9,234.18	9,235	0	9,235	9,235
6002	Salaries-Assistants/Deputies	40,053.55	40,421	0	40,421	40,421
6003	Salaries-Employees	15,348.68	15,500	0	15,500	15,500
6006	FICA	4,775.72	4,984	0	4,333	4,984
6007	Group Health	8,275.63	8,160	0	8,160	7,480
6008	Retirement	5,505.55	5,701	0	5,701	5,753
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	189.93	195	0	195	195
6012	Unemployment Insurance	551.19	419	0	419	336
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	773.65	1,177	0	1,300	1,200
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	2,027.22	2,000	0	2,000	2,400
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	114.23	750	0	750	1,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,152.00	1,600	0	1,600	1,152
6048	Communications	5,262.92	7,100	0	7,100	4,500
6049	Postage	88.00	344	0	344	344
6050	Travel	658.49	1,000	0	2,000	2,000
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	887.57	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	0	0	100	100
6069	Equipment Rental	1,751.05	1,850	0	2,272	2,272
6073	Dues and Memberships	0.00	116	0	116	116
6077	Data Processing	0.00	1,123	0	0	0
6078	Education and Training	400.00	651	0	651	500
6082	Contractual Expense	0.00	0	0	350	350
	<i>Expenditure Total:</i>	97,049.56	103,834	0	104,055	101,346



CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2011-2012 Budget

Fund 150 Dept. 620

**COMMISSIONER STAFF PCT 4**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	9,233.66	9,235	0	9,235	9,235
6002	Salaries-Assistants/Deputies	37,684.99	38,421	0	38,421	38,421
6003	Salaries-Employees	14,443.77	14,500	0	14,500	14,500
6005	Extra Help	0.00	0	0	0	0
6006	FICA	4,777.86	4,755	0	4,133	4,755
6007	Group Health	8,125.43	8,160	0	8,160	7,480
6008	Retirement	5,219.08	5,439	0	5,439	5,488
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	182.41	186	0	186	186
6012	Unemployment Insurance	526.00	397	0	397	318
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,272.45	2,340	0	2,340	1,200
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	3,895.22	4,000	0	4,000	4,000
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	743.91	1,167	0	765	1,000
6031	Building Supplies	0.00	0	0	0	0
6047	Mobile Phones	1,152.00	1,920	0	1,920	1,920
6048	Communications	1,704.38	1,400	0	1,400	1,400
6049	Postage	250.00	250	0	250	250
6050	Travel	0.00	2,200	0	2,500	2,000
6057	Vehicle Insurance	789.32	684	0	1,086	1,086
6058	Liability Other Insurance	5.70	8	0	8	8
6059	Bonds	0.00	178	0	178	178
6069	Equipment Rental	1,783.97	2,448	0	2,272	2,272
6073	Dues and Memberships	98.25	119	0	119	119
6077	Data Processing	0.00	0	0	0	0
6078	Education and Training	230.00	600	0	300	500
6082	Contractual Expense	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	<b>92,118.40</b>	<b>98,407</b>	<b>0</b>	<b>97,609</b>	<b>96,316</b>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2011-2012 Budget

Fund 150 Dept. 621

**CONSOLIDATED PRECINTS**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4223	Reimburse - Salaries	226,135.76	135,204	0	0	0
4224	Reimburse - Equipment useage	291,098.20	191,956	0	0	0
4301	Contributions from other Entit	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	80,473			
	<b>Revenue Total:</b>	<u>517,233.96</u>	<u>457,633</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	39,731.02	39,842	39,842	39,842	39,842
6003	Salaries-Employees	2,508,093.87	2,558,511	2,558,511	2,558,511	2,558,511
6004	Overtime	71,501.79	0	0	0	0
6005	Extra Help	42,567.89	0	0	0	0
6006	FICA	199,641.64	198,774	198,774	173,549	199,386
6007	Group Health	460,454.66	466,411	466,411	466,411	427,544
6008	Retirement	222,541.09	227,356	227,356	228,056	230,141
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	19,140.06	21,300	21,300	21,300	21,300
6011	Workers Compensation	179,779.22	190,958	190,958	191,380	191,380
6012	Unemployment Insurance	26,411.67	19,488	19,488	19,548	15,638
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	29,410.95	41,200	41,200	42,000	42,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	144,430.04	145,000	145,000	148,000	148,000
6017	Butane	3,774.43	3,300	3,300	3,300	3,300
6018	Diesel Fuel	406,935.97	480,000	480,000	500,000	500,000
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	62.85	1,000	1,000	1,000	1,000
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	192,274.24	176,536	170,000	170,000	170,000
6031	Building Supplies	0.00	0	0	0	0
6034	Pipe and Plumbing	1,801.17	872	2,000	2,000	2,000
6035	Electrical	0.00	0	0	0	0
6036	Miscellaneous Repairs	10,167.65	438,349	312,850	0	0
6037	Road Materials	1,561,983.00	1,346,489	2,600,000	888,812	1,590,546
6038	Small Tools and Equipment	3,771.81	15,087	4,000	4,000	4,000
6040	Audit and Accounting	0.00	0	0	0	0
6045	Professional Services	21,760.10	5,000	20,000	20,000	20,000
6046	Medical and Dental	1,003.00	1,500	1,500	1,500	1,500
6047	Mobile Phones	15,718.80	17,000	17,000	17,000	17,000
6048	Communications	5,114.66	3,400	3,400	3,400	3,400
6049	Postage	295.56	500	500	500	500

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2011-2012 Budget

Fund 150 Dept. 621

**CONSOLIDATED PRECINTS**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6050	Travel	32.00	28	600	600	600
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	0.00	0	1,200	1,200	1,200
6056	Property Insurance	16,200.92	1,544	1,544	43,293	43,293
6057	Vehicle Insurance	44,233.74	46,852	46,852	46,852	46,852
6058	Liability Other Insurance	23,635.50	24,992	24,992	24,992	24,992
6059	Bonds	0.00	0	0	0	0
6060	Electricity	16,298.26	21,000	21,000	21,000	21,000
6061	Natural Gas	0.00	300	300	300	300
6062	Water	5,866.27	5,000	5,000	5,000	5,000
6063	Sewage and Garbage	59,794.62	65,000	65,000	65,000	65,000
6064	Building Maintenance	85,472.39	48,034	51,000	51,000	51,000
6065	Bridge Repair	3,878.58	9,000	9,000	9,000	9,000
6066	Other Structures	0.00	0	0	0	0
6067	Equipment Maintenance	210,765.04	293,536	220,000	220,000	220,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	33,372.34	85,473	85,473	57,673	57,673
6070	INDIRECT COST	0.00	0	0	0	0
6077	Data Processing	59,981.20	4,795	1,800	1,000	1,000
6078	Education and Training	1,952.00	1,800	1,000	1,800	1,800
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	42,180.08	182,057	182,057	50,000	50,000
6084	Judges	0.00	0	0	0	0
6091	Building Improvements	2,146.53	0	2,500	2,500	2,500
6092	Road Improvements	0.00	0	0	0	0
6096	Equipment	1,011,714.03	184,604	87,548	0	0
6097	Debt Retirement	881,601.17	800,000	0	941,390	941,390
6098	Debt Interest	79,144.37	90,000	0	77,336	77,336
6101	Physicians/Non-Emergency	0.00	0	0	0	0
6195	Safety Supplies	11,618.05	11,000	12,000	12,000	12,000
6196	Safety Equipment	0.00	0	0	0	0
	<b>Expenditure Total:</b>	<b>8,758,254.23</b>	<b>8,272,888</b>	<b>8,343,256</b>	<b>7,132,045</b>	<b>7,818,924</b>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2011-2012 Budget

Fund 150 Dept. 6211

**COLONIA PAVING PROJECT**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4223	Reimburse - Salaries	1,056,555.64	430,924	0	537,000	537,000
4224	Reimburse - Equipment useage	901,456.50	447,623	0	0	0
	<i>Revenue Total:</i>	<u>1,958,012.14</u>	<u>878,547</u>	<u>0</u>	<u>537,000</u>	<u>537,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	24,007.95	0	0	0	0
6003	Salaries-Employees	41,156.85	67,000	67,000	67,000	67,000
6004	Overtime	127,868.47	100,000	100,000	100,000	100,000
6005	Extra Help	358,856.27	150,000	150,000	170,000	170,000
6006	FICA	41,932.44	24,404	24,404	24,539	28,229
6007	Group Health	8,193.81	9,600	9,600	9,600	8,800
6008	Retirement	7,791.42	6,038	6,038	14,788	14,923
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	1,578.87	4,221	4,221	4,371	4,371
6012	Unemployment Insurance	5,421.90	2,393	2,393	2,768	2,214
6014	Office Supplies	0.00	0	0	0	0
6069	Equipment Rental	0.00	30,000	30,000	0	0
	<i>Expenditure Total:</i>	<u>616,807.98</u>	<u>393,656</u>	<u>393,656</u>	<u>393,066</u>	<u>395,537</u>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2011-2012 Budget

Fund 150 Dept. 6212

**FEMA FUNDS**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4301	Contributions from other Entit	0.00	924,333			
	<i>Revenue Total:</i>	0.00	924,333	-0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6037	Road Materials	0.00	874,854	0	0	0
6082	Contractual Expense	0.00	49,479	0	0	0
	<i>Expenditure Total:</i>	0.00	924,333	0	0	0

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2011-2012 Budget

Fund 150 Dept. 622

**ENGINEERING & RIGHT OF WA**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4223	Reimburse - Salaries	0.00	38,875	0	38,875	38,875
	<i>Revenue Total:</i>	0.00	38,875	0	38,875	38,875
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	71,273.88	71,274	71,274	71,274	71,274
6003	Salaries-Employees	392,052.72	395,878	395,878	395,878	395,878
6004	Overtime	0.00	0	0	0	0
6006	FICA	35,052.54	36,640	36,640	31,850	35,737
6007	Group Health	53,898.24	52,800	52,800	52,800	48,400
6008	Retirement	39,422.01	40,876	40,876	40,876	41,250
6009	Auto Allowance	11,754.60	11,800	11,800	11,800	0
6010	Uniforms	0.00	1,000	1,000	1,000	1,000
6011	Workers Compensation	5,436.95	2,988	2,988	2,988	2,988
6012	Unemployment Insurance	4,601.33	3,504	3,504	3,504	2,803
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	12,190.72	13,500	13,500	13,500	13,500
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	9,726.84	12,000	12,000	12,000	12,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	2,211.73	2,200	2,200	2,200	2,200
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	12,469.72	15,000	15,000	15,000	15,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	1,901.66	3,500	3,500	3,500	3,500
6048	Communications	20,304.37	22,066	22,066	22,066	22,066
6049	Postage	2,424.55	2,000	2,000	2,000	2,000
6050	Travel	6,955.90	1,600	1,600	1,700	1,700
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	5,267.68	5,500	5,500	5,500	5,500
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	0.00	7,730	7,730	7,730	7,730
6057	Vehicle Insurance	2,739.01	2,800	2,800	2,800	2,800
6058	Liability Other Insurance	31.35	500	500	500	500
6059	Bonds	71.00	0	0	0	0
6060	Electricity	0.00	0	0	0	0
6064	Building Maintenance	236.70	500	500	500	500
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	445.00	1,000	1,000	1,000	1,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	12,193.75	14,500	14,500	14,500	14,500
6070	INDIRECT COST	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2011-2012 Budget

Fund 150 Dept. 622

**ENGINEERING & RIGHT OF WA**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6073	Dues and Memberships	1,530.00	1,360	1,360	1,360	1,360
6074	Credit Services	0.00	0	0	0	0
6077	Data Processing	1,784.00	2,500	2,500	2,500	2,500
6078	Education and Training	3,144.47	600	600	500	500
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	91,765.50	120,000	120,000	120,000	120,000
6084	Judges	0.00	0	0	0	0
6088	Right of Way (R.O.W.)	5,781.36	48,000	48,000	48,000	48,000
6091	Building Improvements	0.00	0	0	0	0
	<b><i>Expenditure Total:</i></b>	<u>806,667.58</u>	<u>893,616</u>	<u>893,616</u>	<u>888,826</u>	<u>876,186</u>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2011-2012 Budget

Fund 150 Dept. 623

**PLANNING & INSPECTION**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4223	Reimburse - Salaries	70,000.00	68,000	0	68,000	68,000
4313	Review Fees	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>70,000.00</u>	<u>68,000</u>	<u>0</u>	<u>68,000</u>	<u>68,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	151,787.11	208,477	208,477	208,477	208,477
6003	Salaries-Employees	343,626.35	288,106	288,106	288,106	288,106
6004	Overtime	0.00	0	0	0	0
6006	FICA	36,524.80	38,295	38,295	33,532	38,269
6007	Group Health	53,229.52	52,488	52,488	52,488	48,114
6008	Retirement	42,158.74	43,451	43,451	43,772	44,172
6009	Auto Allowance	3,984.50	4,000	4,000	4,000	0
6010	Uniforms	0.00	0	0	0	0
6011	Workers Compensation	2,746.74	3,327	3,327	3,338	3,338
6012	Unemployment Insurance	4,929.59	3,724	3,724	3,752	3,001
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	3,033.53	5,000	5,000	6,000	6,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	20,237.05	15,000	15,000	26,000	26,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	3,108.29	6,500	4,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6045	Professional Services	0.00	1,000	1,000	1,000	1,000
6047	Mobile Phones	5,053.78	6,000	6,000	6,000	6,000
6048	Communications	0.00	500	500	500	500
6049	Postage	0.00	1,000	1,000	1,000	1,000
6050	Travel	0.00	0	1,000	1,000	1,000
6052	Travel-Mileage Reimbursement	0.00	0	0	0	7,400
6054	Advertising	156.03	0	500	500	500
6055	Printing and Binding	0.00	0	0	0	0
6057	Vehicle Insurance	2,500.00	2,500	2,500	2,700	2,700
6058	Liability Other Insurance	0.00	0	0	0	0
6073	Dues and Memberships	0.00	0	1,000	1,000	1,000
6078	Education and Training	128.00	1,000	1,000	1,000	1,000
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	63,333.41	60,000	60,000	60,000	60,000
6096	Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>736,537.44</u>	<u>740,368</u>	<u>740,368</u>	<u>747,165</u>	<u>750,577</u>



CAMERON COUNTY, TEXAS

**LAW LIBRARY FUND**

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APPROVED 2011-2012 BUDGET

## CAMERON COUNTY, TEXAS

## LAW LIBRARY FUND

## Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance

For the Fiscal Year Ending September 30, 2012

	2010 Actual	2011 Approved	2011 Year-end Estimate	2012 Recommended	2012 Approved
REVENUES					
Library Fees	\$ 171,004	\$ 165,000	\$ 170,154	\$ 170,000	\$ 170,000
Photocopying	148	200	0	200	200
Interest Income	878	650	677	650	650
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>172,030</u>	<u>165,850</u>	<u>170,831</u>	<u>170,850</u>	<u>170,850</u>
OTHER SOURCES (USES)					
Transfer in	0	0	0	0	0
ESTIMATED BEGINNING FUND BALANCE	<u>286,033</u>	<u>254,419</u>	<u>291,516</u>	<u>296,718</u>	<u>296,718</u>
AMOUNT AVAILABLE	458,063	420,269	462,347	467,568	467,568
LESS APPROPRIATIONS:	<u>166,547</u>	<u>165,629</u>	<u>165,629</u>	<u>170,850</u>	<u>170,850</u>
PROJECTED YEAR-END FUND BALANCE	<u>\$ 291,516</u>	<u>\$ 254,640</u>	<u>\$ 296,718</u>	<u>\$ 296,718</u>	<u>\$ 296,718</u>

CAMERON COUNTY, TEXAS  
LAW LIBRARY FUND  
2011-2012 Budget

<u>Dept.</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
000	BALANCE SHEET	0.00	0	0	0	0
419	PROGRAM DEVELOPMENT & MGT	0.00	0	0	0	0
650	LAW LIBRARY	0.00	165,850	0	170,850	170,850
	<i>Revenue Total:</i>	0.00	165,850	0	170,850	170,850
<b><u>TRANSFERS IN</u></b>						
419	PROGRAM DEVELOPMENT & MGT	0.00	0	0	0	0
650	LAW LIBRARY	0.00	0	0	0	0
	<i>Fund Balance:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
419	PROGRAM DEVELOPMENT & MGT	0.00	0	0	0	0
435	DISTRICT COURTS	0.00	0	0	0	0
650	LAW LIBRARY	0.00	165,629	181,445	170,850	170,583
	<i>Expense Total:</i>	0.00	165,629	181,445	170,850	170,583

CAMERON COUNTY, TEXAS  
LAW LIBRARY FUND  
2011-2012 Budget

Fund 170 Dept. 650

**LAW LIBRARY**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4409	Law Library Fees	171,003.53	165,000	0	170,000	170,000
4447	Copy Receipts	148.25	200	0	200	200
4600	Interest Income	877.56	650	0	650	650
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>172,029.34</u>	<u>165,850</u>	<u>0</u>	<u>170,850</u>	<u>170,850</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	30,921.97	30,922	31,922	30,922	30,922
6003	Salaries-Employees	22,353.08	22,353	23,353	22,353	22,353
6004	Overtime	0.00	0	0	0	0
6006	FICA	3,868.20	4,076	4,076	3,543	4,076
6007	Group Health	9,799.68	9,600	10,000	9,600	8,800
6008	Retirement	4,532.43	4,662	4,044	4,662	4,662
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	341.66	159	217	159	159
6012	Unemployment Insurance	529.89	400	533	400	400
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	981.68	3,500	3,500	1,500	1,500
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	1,157	0	0	0
6048	Communications	517.38	600	600	600	600
6049	Postage	9.47	500	500	500	500
6050	Travel	0.00	0	0	0	0
6069	Equipment Rental	1,116.93	2,400	1,200	1,200	1,200
6073	Dues and Memberships	0.00	0	0	0	0
6077	Data Processing	1,412.83	300	1,500	0	0
6078	Education and Training	0.00	0	0	0	0
6079	Legal Books, Publications	90,161.94	85,000	100,000	95,411	95,411
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>166,547.14</u>	<u>165,629</u>	<u>181,445</u>	<u>170,850</u>	<u>170,583</u>

CAMERON COUNTY, TEXAS

# EMPLOYEE BENEFITS FUND

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APPROVED 2011-2012 BUDGET

**CAMERON COUNTY, TEXAS**  
**EMPLOYEE BENEFITS FUND**

**Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance**  
**For the Fiscal Year Ending September 30, 2012**

	<b>2010</b>	<b>2011</b>	<b>2011</b>	<b>2012</b>	<b>2012</b>
	<b>Actual</b>	<b>Approved</b>	<b>Year-end</b>	<b>Recommended</b>	<b>Approved</b>
			<b>Estimate</b>		
REVENUES					
Employee Premiums	\$ 8,589,231	\$ 8,598,000	\$ 8,351,925	\$ 8,598,000	\$ 7,682,920
Cobra Premiums	12,987	10,000	16,863	10,000	13,000
Other Revenues	0	0			0
Interest Revenues	11,914	6,000	9,000	6,000	6,000
Miscellaneous	1,678	0	0	0	0
TOTAL REVENUES	<u>8,615,810</u>	<u>8,614,000</u>	<u>8,377,788</u>	<u>8,614,000</u>	<u>7,701,920</u>
ESTIMATED BEGINNING FUND BALANCE	<u>3,628,775</u>	<u>3,490,687</u>	<u>3,974,515</u>	<u>4,280,833</u>	<u>4,280,833</u>
AMOUNT AVAILABLE	12,244,585	12,104,687	12,352,303	12,894,833	11,982,753
LESS APPROPRIATIONS:	<u>8,270,070</u>	<u>8,213,737</u>	<u>8,071,470</u>	<u>8,608,391</u>	<u>8,287,192</u>
USE OF FUND BALANCE	0	0	0	0	585,272
PROJECTED YEAR-END FUND BALANCE	<u>\$ 3,974,515</u>	<u>\$ 3,890,950</u>	<u>\$ 4,280,833</u>	<u>\$ 4,286,442</u>	<u>\$ 3,695,561</u>

CAMERON COUNTY, TEXAS  
HEALTH TRUST  
2011-2012 Budget

<u>Dept.</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
000	BALANCE SHEET	0.00	0	0	0	0
010	GENERAL FUND TRANSFER	0.00	0	0	0	0
409	GENERAL ADMINISTRATION	0.00	8,614,000	0	8,614,000	7,701,920
	<i>Revenue Total:</i>	0.00	8,614,000	0	8,614,000	7,701,920
<b><u>EXPENDITURE ACCOUNTS</u></b>						
402	HUMAN RESOURCES	0.00	127,921	127,921	127,921	126,672
409	GENERAL ADMINISTRATION	0.00	8,471,470	0	8,480,470	8,160,520
	<i>Expense Total:</i>	0.00	8,599,391	127,921	8,608,391	8,287,192

CAMERON COUNTY, TEXAS  
HEALTH TRUST  
2011-2012 Budget

Fund 300 Dept. 402

**HUMAN RESOURCES**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	64,616.08	48,091	48,091	48,091	48,091
6003	Salaries-Employees	46,918.06	46,022	46,022	46,022	46,022
6004	Overtime	32.05	0	0	0	0
6005	Extra Help	0.00	0	0	0	0
6006	FICA	8,297.83	7,200	7,200	7,200	7,200
6007	Group Health	15,110.18	14,986	14,986	14,986	13,737
6008	Retirement	9,312.62	8,235	8,235	8,235	8,235
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	327.29	281	281	281	281
6012	Unemployment Insurance	1,110.67	706	706	706	706
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	1,014.47	1,500	1,500	1,500	1,500
6038	Small Tools and Equipment	0.00	0	0	0	0
6049	Postage	0.00	150	150	150	150
6068	Real Estate Rental	676.00	750	750	750	750
6069	Equipment Rental	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>147,415.25</u>	<u>127,921</u>	<u>127,921</u>	<u>127,921</u>	<u>126,672</u>



CAMERON COUNTY, TEXAS  
HEALTH TRUST  
2011-2012 Budget

Fund 300 Dept. 409

**GENERAL ADMINISTRATION**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4321	Health Ins Premiums	8,589,231.09	8,598,000	0	8,598,000	7,682,920
4322	Cobra Premiums	12,987.16	10,000	0	10,000	13,000
4323	DEPENDENT PREMIUMS	0.00	0	0	0	0
4600	Interest Income	11,913.61	6,000	0	6,000	6,000
4602	Miscellaneous	1,677.95	0	0	0	0
	<i>Revenue Total:</i>	8,615,809.81	8,614,000	0	8,614,000	7,701,920
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6009	Auto Allowance	0.00	0	0	0	0
6045	Professional Services	14,000.00	15,000	0	24,000	24,000
6046	Medical and Dental	6,676,519.48	6,996,470	0	6,996,470	6,676,520
6048	Communications	0.00	0	0	0	0
6082	Contractual Expense	1,432,135.21	1,460,000	0	1,460,000	1,460,000
	<i>Expenditure Total:</i>	8,122,654.69	8,471,470	0	8,480,470	8,160,520



CAMERON COUNTY, TEXAS

**DEBT SERVICE FUNDS**

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APPROVED 2011-2012 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, 2012**

Fund 610

	2010	2011	2011	2012	2012
	Actual	Approved	Year-end Estimate	Recommended	Approved
<b>REVENUES</b>					
Current Taxes-Limited	\$ 631,815	\$ 407,592	\$ 407,592	\$ 336,043	\$ 336,043
Delinquent Taxes	48,283	14,364	14,364	14,498	14,498
Supplementals	1	0	0	0	0
Penalty and Interest - Limited	21,591	10,305	10,305	9,322	9,322
ESTIMATED TAX REVENUES	<u>701,690</u>	<u>432,261</u>	<u>432,261</u>	<u>359,863</u>	<u>359,863</u>
<b>Less:</b>					
Discounts-Limited	(12,717)	(7,171)	(7,171)	(6,486)	(6,486)
Commissions-Limited	(6,715)	(4,251)	(4,251)	(3,534)	(3,534)
Errors and Adjustments	(3,546)	0	(2,694)	0	0
TOTAL DEDUCTIONS	<u>(22,979)</u>	<u>(11,422)</u>	<u>(14,116)</u>	<u>(10,020)</u>	<u>(10,020)</u>
Net Tax Revenue	678,711	420,839	418,145	349,843	349,843
Interest on Investments	1,705	2,000	1,600	2,000	2,000
Total Revenue	<u>680,416</u>	<u>422,839</u>	<u>419,745</u>	<u>351,843</u>	<u>351,843</u>
<b>Debt Service Requirements:</b>					
Redemption of Serial Bonds	405,000	195,000	195,000	155,000	155,000
Interest Coupons	237,645	223,831	207,703	184,009	184,009
Fical Agent Fees	1,300	1,350	1,350	1,000	1,000
Total Debt Service requirements	<u>643,945</u>	<u>420,181</u>	<u>404,053</u>	<u>340,009</u>	<u>340,009</u>
Excess of Revenues Over (Under) Expen	36,471	2,658	15,692	11,834	11,834
BEGINNING FUND BALANCE (Oct 1)	<u>489,156</u>	<u>519,388</u>	<u>525,627</u>	<u>541,319</u>	<u>541,319</u>
ENDING FUND BALANCE (Sept.30)	<u>\$ 525,627</u>	<u>\$ 522,046</u>	<u>\$ 541,319</u>	<u>\$ 553,153</u>	<u>\$ 553,153</u>

CAMERON COUNTY, TEXAS  
I & S UNLIMITED TAX REV B  
2011-2012 Budget

Fund 610 Dept. 400

**GENERAL REVENUE**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4101	Current Advalorem Taxes	631,814.65	407,592	0	336,043	336,043
4102	Delinquent Advalorem Taxes	48,113.98	14,364	0	14,498	14,498
4103	Supplemental	0.00	0	0	0	0
4105	Deliquent Tax Revenue Other	169.14	0	0	0	0
4107	Discounts Other	0.00	-7,171	0	-6,486	-6,486
4108	Commissions Other	-4.19	-4,251	0	-3,534	-3,534
4109	Errors & Adjustments Other	-2.29	0	0	0	0
4110	Penalty & Interesst Other	251.84	10,305	0	9,322	9,322
4151	Discounts	-12,716.70	0	0	0	0
4152	Commissions	-6,711.07	0	0	0	0
4153	Errors and Adjustments	-3,544.19	0	0	0	0
4159	Penalties and Interest	21,339.32	0	0	0	0
	<b>Revenue Total:</b>	<u>678,710.49</u>	<u>420,839</u>	<u>0</u>	<u>349,843</u>	<u>349,843</u>

CAMERON COUNTY, TEXAS  
I & S UNLIMITED TAX REV B  
2011-2012 Budget

<u>Dept.</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
000	BALANCE SHEET	0.00	2,000	0	2,000	2,000
400	GENERAL REVENUE	0.00	420,839	0	349,843	349,843
	<i>Revenue Total:</i>	0.00	422,839	0	351,843	351,843
<b><u>EXPENDITURE ACCOUNTS</u></b>						
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	78,539	0	0	0
735	2005 ROAD BONDS	0.00	117,019	0	114,761	114,761
736	2008 ROAD BONDS	0.00	224,623	0	225,248	225,248
	<i>Expense Total:</i>	0.00	420,181	0	340,009	340,009

CAMERON COUNTY, TEXAS  
I & S UNLIMITED TAX REV B  
2011-2012 Budget

Fund 610 Dept. 000

**BALANCE SHEET**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4600	Interest Income	1,705.01	2,000	0	2,000	2,000
	<i>Revenue Total:</i>	<u>1,705.01</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6106	Skilled Nursing Care	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
I & S UNLIMITED TAX REV B  
2011-2012 Budget

Fund 610 Dept. 400

**GENERAL REVENUE**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4101	Current Advalorem Taxes	631,814.65	407,592	0	336,043	336,043
4102	Delinquent Advalorem Taxes	48,113.98	14,364	0	14,498	14,498
4103	Supplemental	0.00	0	0	0	0
4110	Penalty & Interest Other	251.84	10,305	0	9,322	9,322
4151	Discounts	-12,716.70	0	0	0	0
	<b>Revenue Total:</b>	<u>629,313.67</u>	<u>420,839</u>	<u>0</u>	<u>349,843</u>	<u>349,843</u>



CAMERON COUNTY, TEXAS  
I & S UNLIMITED TAX REV B  
2011-2012 Budget

Fund 610 Dept. 734

**2002 ROAD BONDS**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	45,000.00	45,000	0	0	0
6098	Debt Interest	35,191.25	33,189	0	0	0
6099	Fiscal Agent Fees	350.00	350	0	0	0
	<i>Expenditure Total:</i>	<u>80,541.25</u>	<u>78,539</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
I & S UNLIMITED TAX REV B  
2011-2012 Budget

Fund 610 Dept. 735

**2005 ROAD BONDS**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	60,000.00	65,000	0	65,000	65,000
6098	Debt Interest	53,706.26	51,519	0	49,261	49,261
6099	Fiscal Agent Fees	450.00	500	0	500	500
	<b>Expenditure Total:</b>	<u>114,156.26</u>	<u>117,019</u>	<u>0</u>	<u>114,761</u>	<u>114,761</u>

CAMERON COUNTY, TEXAS  
I & S UNLIMITED TAX REV B  
2011-2012 Budget

Fund 610 Dept. 736

2008 ROAD BONDS

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6096	Equipment	0.00	0	0	0	0
6097	Debt Retirement	80,000.00	85,000	0	90,000	90,000
6098	Debt Interest	143,247.50	139,123	0	134,748	134,748
6099	Fiscal Agent Fees	500.00	500	0	500	500
	<b>Expenditure Total:</b>	<u>223,747.50</u>	<u>224,623</u>	<u>0</u>	<u>225,248</u>	<u>225,248</u>

**CAMERON COUNTY, TEXAS**  
**LIMITED TAX REVENUE BONDS**

**Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance**  
**For the Fiscal Year Ending September 30, 2012**

Fund 630

	2010 Actual	2011 Approved	2011 Year-end Estimate	2012 Recommended	2012 Approved
<b>REVENUES</b>					
Current Taxes-Limited	\$ 5,422,060	\$ 5,027,898	\$ 5,048,579	\$ 5,600,996	\$ 5,600,996
Delinquent Taxes	339,246	192,232	268,779	188,801	188,801
Penalty and Interest - Limited	175,713	138,902	152,579	147,123	147,123
ESTIMATED TAX REVENUES	<u>5,937,019</u>	<u>5,359,032</u>	<u>5,469,937</u>	<u>5,936,920</u>	<u>5,936,920</u>
Less:					
Discounts-Limited	(109,124)	(88,454)	(103,851)	(98,536)	(98,536)
Commissions-Limited	(57,320)	(52,676)	(53,382)	(58,384)	(58,384)
Errors and Adjustments	(29,063)	0	(27,833)	0	0
TOTAL DEDUCTIONS	<u>(195,507)</u>	<u>(141,130)</u>	<u>(185,066)</u>	<u>(156,920)</u>	<u>(156,920)</u>
Net Tax Revenue	5,741,512	5,217,902	5,284,871	5,780,000	5,780,000
Interest on Investments	1,363,151	7,000	7,000	7,000	7,000
Total Revenue	<u>7,104,664</u>	<u>5,224,902</u>	<u>5,291,871</u>	<u>5,787,000</u>	<u>5,787,000</u>
Debt Service Requirements:					
Lease/Equipment Purchases	1,333,714	1,500,000	1,451,148	1,400,000	1,400,000
Redemption of Serial Bonds	4,065,000	3,685,000	3,685,000	3,690,000	3,690,000
Interest Coupons	3,017,223	2,735,808	2,735,808	3,732,133	3,732,133
Fical Agent Fees	3,888	2,300	2,300	3,200	3,200
Bond Issuance Costs	0	0	0	0	0
Inerest Other	0	0	0	0	0
Total Debt Service requirements	<u>8,419,825</u>	<u>7,923,108</u>	<u>7,874,256</u>	<u>8,825,333</u>	<u>8,825,333</u>
<b>OTHER FINANCING SOURCES(USES)</b>					
Operating transfers in	566,791	2,769,381	2,769,381	3,514,676	3,514,676
Other Financing Sources					
Bond Premium					
Refunding Bond issued					
Payment to refunded bond escrow agent	52,732				
Bond Issuance	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>619,523</u>	<u>2,769,381</u>	<u>2,769,381</u>	<u>3,514,676</u>	<u>3,514,676</u>
Excess of Revenues Over (Under) Expenditure	(695,639)	71,175	186,996	476,343	476,343
BEGINNING FUND BALANCE (Oct 1)	<u>22,988,131</u>	<u>23,038,822</u>	<u>22,292,492</u>	<u>22,479,488</u>	<u>22,479,488</u>
ENDING FUND BALANCE (Sept.30)	<u>\$22,292,492</u>	<u>\$23,109,997</u>	<u>\$22,479,488</u>	<u>\$22,955,831</u>	<u>\$22,955,831</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2011-2012 Budget

<u>Dept.</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
000	BALANCE SHEET	0.00	7,000	0	7,000	7,000
400	GENERAL REVENUE	0.00	5,217,902	0	5,780,000	5,780,000
747	LEASED EQUIPMENT PURCHASE	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	5,224,902	0	5,787,000	5,787,000
<b><u>TRANSFERS IN</u></b>						
074	VETERAN'S BRIDGE TRANSFER	0.00	1,113,437	0	1,329,937	1,329,937
077	LOS INDIOS BRIDGE	0.00	511,171	0	543,356	543,356
080	GATEWAY BRIDGE TRANSFER	0.00	655,731	0	823,422	823,422
083	PARK SYSTEM TRANSFER	0.00	489,042	0	817,961	817,961
	<i>Fund Balance:</i>	0.00	2,769,381	0	3,514,676	3,514,676
<b><u>EXPENDITURE ACCOUNTS</u></b>						
721	2011 REFUNDING CO'S	0.00	0	0	222,075	222,075
722	2011 CO'S	0.00	0	0	1,178,389	1,178,389
729	CO'S,SERIES2008	0.00	1,392,739	0	1,390,764	1,390,764
730	CO'S, SERIES 2004	0.00	301,805	0	300,237	300,237
741	2002 C.O.'S	0.00	568,675	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	489,042	0	638,842	638,842
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	1,500,000	0	1,400,000	1,400,000
748	2005 REFUNDING BONDS	0.00	2,778,863	0	2,775,613	2,775,613
749	2005 C.O.'S	0.00	891,984	0	919,413	919,413
	<i>Expense Total:</i>	0.00	7,923,108	0	8,825,333	8,825,333

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2011-2012 Budget

Fund 630 Dept. 000

**BALANCE SHEET**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4600	Interest Income	1,363,151.40	7,000	0	7,000	7,000
	<i>Revenue Total:</i>	<u>1,363,151.40</u>	<u>7,000</u>	<u>0</u>	<u>7,000</u>	<u>7,000</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2011-2012 Budget

Fund 630 Dept. 400

**GENERAL REVENUE**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4101	Current Advalorem Taxes	3,653,151.06	3,598,673	0	4,294,148	4,294,148
4102	Delinquent Advalorem Taxes	256,980.09	111,413	0	111,413	111,413
4103	Supplemental	0.00	0	0	0	0
4104	Current Taxes Other	1,768,908.93	1,429,225	0	1,306,848	1,306,848
4105	Deliquent Tax Revenue Other	82,266.40	80,819	0	77,388	77,388
4107	Discounts Other	-35,601.66	-63,310	0	-22,991	-22,991
4108	Commissions Other	-18,589.42	-37,336	0	-14,101	-14,101
4109	Errors & Adjustments Other	-9,415.76	0	0	0	0
4110	Penalty & Interesst Other	52,784.47	86,785	0	98,261	98,261
4151	Discounts	-73,522.62	-25,144	0	-75,545	-75,545
4152	Commissions	-38,730.84	-15,340	0	-44,283	-44,283
4153	Errors and Adjustments	-19,646.96	0	0	0	0
4159	Penalties and Interest	122,928.92	52,117	0	48,862	48,862
4600	Interest Income	0.00	0	0	0	0
	<b>Revenue Total:</b>	<u>5,741,512.61</u>	<u>5,217,902</u>	<u>0</u>	<u>5,780,000</u>	<u>5,780,000</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2011-2012 Budget

Fund 630 Dept. 721

2011 REFUNDING CO'S

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6098	Debt Interest	0.00	0	0	221,575	221,575
6099	Fiscal Agent Fees	0.00	0	0	500	500
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>222,075</u>	<u>222,075</u>



CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2011-2012 Budget

Fund 630 Dept. 722

2011 CO'S

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6098	Debt Interest	0.00	0	0	1,177,889	1,177,889
6099	Fiscal Agent Fees	0.00	0	0	500	500
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>1,178,389</u>	<u>1,178,389</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2011-2012 Budget

Fund 630 Dept. 729

**CO'S,SERIES2008**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	505,000.00	530,000	0	555,000	555,000
6098	Debt Interest	888,263.76	862,389	0	835,264	835,264
6099	Fiscal Agent Fees	500.00	350	0	500	500
	<i>Expenditure Total:</i>	<u>1,393,763.76</u>	<u>1,392,739</u>	<u>0</u>	<u>1,390,764</u>	<u>1,390,764</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2011-2012 Budget

Fund 630 Dept. 730

CO'S, SERIES 2004

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6067	Equipment Maintenance	0.00	0	0	0	0
6097	Debt Retirement	170,000.00	180,000	0	185,000	185,000
6098	Debt Interest	127,205.00	121,505	0	114,887	114,887
6099	Fiscal Agent Fees	350.00	300	0	350	350
	<b>Expenditure Total:</b>	<u>297,555.00</u>	<u>301,805</u>	<u>0</u>	<u>300,237</u>	<u>300,237</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2011-2012 Budget

Fund 630 Dept. 741

2002 C.O.'S

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	315,000.00	330,000	0	0	0
6098	Debt Interest	251,390.00	238,325	0	0	0
6099	Fiscal Agent Fees	350.00	350	0	0	0
	<i>Expenditure Total:</i>	<u>566,740.00</u>	<u>568,675</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2011-2012 Budget

Fund 630 Dept. 742

2004 REFUNDING BONDS

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	190,000.00	0	0	0	0
6098	Debt Interest	2,850.00	0	0	0	0
6099	Fiscal Agent Fees	350.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>193,200.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2011-2012 Budget

Fund 630 Dept. 743

2000 C.O.'S

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	1,095,000.00	0	0	0	0
6098	Debt Interest	26,280.00	0	0	0	0
6099	Fiscal Agent Fees	587.50	0	0	0	0
	<i>Expenditure Total:</i>	<u>1,121,867.50</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2011-2012 Budget

Fund 630 Dept. 744

2007 C.O.'S

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	165,000.00	175,000	0	335,000	335,000
6098	Debt Interest	320,391.26	313,592	0	303,392	303,392
6099	Fiscal Agent Fees	450.00	450	0	450	450
	<i>Expenditure Total:</i>	<u>485,841.26</u>	<u>489,042</u>	<u>0</u>	<u>638,842</u>	<u>638,842</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2011-2012 Budget

Fund 630 Dept. 747

**LEASED EQUIPMENT PURCHASE**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	1,333,714.42	1,394,234	0	1,400,000	1,400,000
6098	Debt Interest	104,637.21	105,766	0	0	0
6099	Fiscal Agent Fees	0.00	0	0	0	0
	<i>Expenditure Total:</i>	1,438,351.63	1,500,000	0	1,400,000	1,400,000



CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2011-2012 Budget

Fund 630 Dept. 748

**2005 REFUNDING BONDS**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	1,220,000.00	2,015,000	0	2,115,000	2,115,000
6098	Debt Interest	844,287.50	763,413	0	660,163	660,163
6099	Fiscal Agent Fees	450.00	450	0	450	450
	<i>Expenditure Total:</i>	<u>2,064,737.50</u>	<u>2,778,863</u>	<u>0</u>	<u>2,775,613</u>	<u>2,775,613</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2011-2012 Budget

Fund 630 Dept. 749

2005 C.O.'S

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	405,000.00	455,000	0	500,000	500,000
6098	Debt Interest	451,918.76	436,584	0	418,963	418,963
6099	Fiscal Agent Fees	850.00	400	0	450	450
	<i>Expenditure Total:</i>	<u>857,768.76</u>	<u>891,984</u>	<u>0</u>	<u>919,413</u>	<u>919,413</u>

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

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APPROVED 2011-2012 BUDGET

CAMERON COUNTY, TEXAS  
INTERNATIONAL TOLL BRIDGE SYSTEM  
**INTERNATIONAL TOLL BRIDGE SYSTEM FUNDS**

Statement of Revenues, Expenditures and Changes in Fund Balance  
**2011-2012 Budget**

	<b>2010 Actual</b>	<b>2011 Amended</b>	<b>2012 Recommended</b>	<b>2012 Approved</b>
<b>REVENUES</b>				
0000-4451 Tolls	\$14,001,368	\$ 15,274,002	\$ 13,397,510	\$ 13,992,731
0000-4600 Interest	51,478	101,000	17,881	17,881
0000-4602 Other	1,500	-	12,000	12,000
0000-4614 Lease Revenue	415,744	403,500	415,000	415,000
<b>TOTAL REVENUE</b>	<u>14,470,090</u>	<u>15,778,502</u>	<u>13,842,391</u>	<u>14,437,612</u>
<b>APPROPRIATIONS- Operations</b>	(3,681,452)	(4,877,800)	(4,896,086)	(4,870,630)
Depreciation**	(1,019,484)	-	-	-
<b>Total Operating Expenses</b>	<u>(4,700,936)</u>	<u>(4,877,800)</u>	<u>(4,896,086)</u>	<u>(4,870,630)</u>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<u>9,769,154</u>	<u>10,900,702</u>	<u>8,946,305</u>	<u>9,566,982</u>
<b>OTHER SOURCES (USES)</b>				
000-0000 Transfers to Other Governments	(1,826,372)	(2,002,461)	(1,347,063)	(1,455,738)
0100-6700 Transfer out - General Fund	(4,576,372)	(6,617,902)	(4,902,527)	(5,414,529)
0630-6700 Transfer out - Debt Service	(1,718,712)	(2,280,339)	(2,696,715)	(2,696,715)
<b>TOTAL OTHER SOURCES (USES)</b>	<u>(8,121,456)</u>	<u>(10,900,702)</u>	<u>(8,946,305)</u>	<u>(9,566,982)</u>
<b>CHANGE IN Net Assets</b>	1,647,698	-	-	-
<b>BEGINNING Net Assets</b>	11,087,774	12,499,479	12,499,479	12,499,479
Prior period Adjustment				
<b>ENDING Net Assets</b>	<u><u>\$12,735,472</u></u>	<u><u>\$ 12,499,479</u></u>	<u><u>\$ 12,499,479</u></u>	<u><u>\$ 12,499,479</u></u>

CAMERON COUNTY, TEXAS  
INTERNATIONAL TOLL BRIDGE SYSTEM

## VETERANS INTERNATIONAL TOLL BRIDGE

Statement of Revenues, Expenditures and Changes in Fund Net Assets  
2011-2012 Budget

	2010 Actual	2011 Ammended	2012 Recommended	2012 Approved
<b>REVENUES</b>				
6100-4451 Tolls	\$ 6,669,013	\$ 6,868,724	\$ 6,370,372	\$ 6,580,014
0000-4600 Interest	13,349	58,000	10,900	10,900
0000-4602 Other	-	-	12,000	12,000
0000-4614 Lease Revenue	187,000	175,000	175,000	175,000
<b>TOTAL REVENUE</b>	<u>6,869,362</u>	<u>7,101,724</u>	<u>6,568,272</u>	<u>6,777,914</u>
<b>APPROPRIATIONS- Operations</b>	(1,738,214)	(2,899,906)	(2,903,639)	(2,887,902)
Depreciation**	(686,939)	-	-	-
<b>Total Operating Expenses</b>	<u>(2,425,153)</u>	<u>(2,899,906)</u>	<u>(2,903,639)</u>	<u>(2,887,902)</u>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<u>4,444,209</u>	<u>4,201,818</u>	<u>3,664,633</u>	<u>3,890,012</u>
<b>OTHER SOURCES (USES)</b>				
0000-6070 Interlocal Agreement	(1,468,452)	(1,456,691)	(1,068,398)	(1,181,088)
0100-6700 Transfer out - General Fund	(1,468,452)	(1,631,690)	(1,266,298)	(1,378,987)
0630-6700 Transfer out - Debt Service	(1,117,123)	(1,113,437)	(1,329,937)	(1,329,937)
<b>TOTAL OTHER SOURCES (USES)</b>	<u>(4,054,027)</u>	<u>(4,201,818)</u>	<u>(3,664,633)</u>	<u>(3,890,012)</u>
<b>CHANGE IN NET ASSETS</b>	390,182	-	-	-
<b>BEGINNING NET ASSETS</b>	2,391,199	2,781,381	2,781,381	2,781,381
<b>ENDING NET ASSETS</b>	<u>\$ 2,781,381</u>	<u>\$ 2,781,381</u>	<u>\$ 2,781,381</u>	<u>\$ 2,781,381</u>

CAMERON COUNTY, TEXAS  
VETERANS OPERATING FUND  
2011-2012 Budget

<u>Dept.</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
000	BALANCE SHEET	0.00	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	7,101,724	0	6,568,272	6,777,914
	<i>Revenue Total:</i>	<u>0.00</u>	<u>7,101,724</u>	<u>0</u>	<u>6,568,272</u>	<u>6,777,914</u>
<b><u>TRANSFERS OUT</u></b>						
010	GENERAL FUND TRANSFER	0.00	1,631,690	0	1,266,298	1,378,987
015	ROAD & BRIDGE FUND	0.00	0	0	0	0
063	I&S LIMITED	0.00	1,113,437	0	1,329,937	1,329,937
075	VETERANS I&S TRANSFER	0.00	0	0	0	0
080	GATEWAY BRIDGE TRANSFER	0.00	0	0	0	0
	<i>Fund Balance:</i>	<u>0.00</u>	<u>2,745,127</u>	<u>0</u>	<u>2,596,235</u>	<u>2,708,924</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
000	BALANCE SHEET	0.00	1,456,691	0	1,068,398	1,181,088
562	SHERIFF - AUTO THEFT DETA	0.00	358,226	0	363,476	362,826
610	TOLL BRIDGE OPERATIONS	0.00	2,541,680	1,467,915	2,540,163	2,525,076
	<i>Expense Total:</i>	<u>0.00</u>	<u>4,356,597</u>	<u>1,467,915</u>	<u>3,972,037</u>	<u>4,068,990</u>

CAMERON COUNTY, TEXAS  
VETERANS OPERATING FUND  
2011-2012 Budget

Fund 740 Dept. 000

**BALANCE SHEET**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6070	INDIRECT COST	1,468,452.00	1,456,691	0	1,068,398	1,181,088
	<i>Expenditure Total:</i>	1,468,452.00	1,456,691	0	1,068,398	1,181,088

CAMERON COUNTY, TEXAS  
VETERANS OPERATING FUND  
2011-2012 Budget

Fund 740 Dept. 562

**SHERIFF - AUTO THEFT DETA**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	228,341.23	255,011	0	255,011	255,011
6004	Overtime	1,774.61	0	0	0	0
6006	FICA	17,153.70	19,508	0	16,958	19,508
6007	Group Health	32,164.99	38,400	0	38,400	35,200
6008	Retirement	19,640.85	22,177	0	22,177	22,177
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	160.00	2,000	0	2,000	2,000
6011	Workers Compensation	8,075.90	10,193	0	10,193	10,193
6012	Unemployment Insurance	2,283.01	1,901	0	1,901	1,901
6013	Photocopying	0.00	0	0	0	0
6016	Gasoline	16,464.82	6,200	0	14,000	14,000
6020	Tires and Tubes	0.00	0	0	0	0
6030	Vehicle Repairs	0.00	648	0	648	648
6057	Vehicle Insurance	2,188.00	2,188	0	2,188	2,188
6058	Liability Other Insurance	0.00	0	0	0	0
	<b>Expenditure Total:</b>	<u>328,247.11</u>	<u>358,226</u>	<u>0</u>	<u>363,476</u>	<u>362,826</u>



CAMERON COUNTY, TEXAS  
VETERANS OPERATING FUND  
2011-2012 Budget

Fund 740 Dept. 610

**TOLL BRIDGE OPERATIONS**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4451	Tolls - Entrance Fees	6,669,013.41	6,868,724	0	6,370,372	6,580,014
4461	Audit Fees	0.00	0	0	0	0
4600	Interest Income	12,700.51	58,000	0	10,900	10,900
4614	Land Rental	0.00	0	0	12,000	12,000
4841	Concessions Leases	175,000.08	175,000	0	175,000	175,000
	<i>Revenue Total:</i>	<u>6,856,714.00</u>	<u>7,101,724</u>	<u>0</u>	<u>6,568,272</u>	<u>6,777,914</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	30,053.71	64,738	64,738	64,738	64,738
6003	Salaries-Employees	708,086.14	703,346	728,346	703,346	703,346
6004	Overtime	46,004.88	40,000	40,000	40,000	40,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	57,623.53	61,818	63,730	53,738	61,818
6007	Group Health	149,364.31	150,442	155,442	150,442	137,905
6008	Retirement	67,164.60	70,707	72,757	70,707	70,707
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	11,461.52	18,700	18,700	18,700	18,700
6011	Workers Compensation	28,161.54	29,653	31,153	29,653	29,653
6012	Unemployment Insurance	8,039.33	6,061	6,311	6,061	6,061
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	20,640.48	17,839	20,839	21,289	20,659
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	16,790.09	24,000	24,000	24,000	24,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	66.07	500	500	500	500
6019	Lubricants	0.00	0	0	0	0
6022	Drugs Medicine	0.00	1,000	1,000	1,000	1,000
6030	Vehicle Repairs	1,568.64	4,600	4,600	1,600	1,600
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	4,901.23	10,000	7,000	7,000	7,000
6040	Audit and Accounting	7,000.00	16,947	16,947	12,000	12,000
6042	Engineering	0.00	0	0	0	0
6045	Professional Services	25,000.00	25,000	25,000	25,000	25,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	1,577.91	2,000	2,000	2,000	2,000
6048	Communications	4,463.15	8,000	8,000	8,000	8,000
6049	Postage	1,584.12	2,500	2,500	2,500	2,500
6050	Travel	9,000.00	9,000	9,000	9,000	9,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	1,000.00	1,000	1,000	1,000	1,000

CAMERON COUNTY, TEXAS  
VETERANS OPERATING FUND  
2011-2012 Budget

Fund 740 Dept. 610

**TOLL BRIDGE OPERATIONS**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	45,122.00	10,000	10,000	46,000	46,000
6057	Vehicle Insurance	1,604.74	2,500	2,500	2,500	2,500
6058	Liability Other Insurance	2,982.26	24,602	24,602	10,000	10,000
6059	Bonds	0.00	0	0	0	0
6060	Electricity	21,775.60	29,000	29,000	26,000	26,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	2,550.39	3,500	3,500	3,500	3,500
6063	Sewage and Garbage	4,299.85	5,000	5,000	5,000	5,000
6064	Building Maintenance	3,201.47	8,000	8,000	8,000	6,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	21,999.62	21,000	21,000	21,000	21,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	3,059.02	5,000	5,000	3,100	3,100
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	7,100.00	15,000	15,000	15,000	13,000
6077	Data Processing	1,922.40	3,500	2,500	2,500	2,500
6078	Education and Training	695.00	750	750	750	750
6079	Legal Books, Publications	0.00	0	0	0	0
6082	Contractual Expense	4,834.02	7,000	7,000	7,000	6,000
6084	Judges	0.00	0	0	0	0
6091	Building Improvements	0.00	3,500	3,500	3,500	3,500
6096	Equipment	0.00	25,000	25,000	25,000	20,000
6097	Debt Retirement	0.00	755,000	0	785,000	785,000
6098	Debt Interest	865,701.74	353,477	0	321,039	321,039
6099	Fiscal Agent Fees	0.00	0	0	1,000	1,000
6195	Safety Supplies	964.51	2,000	2,000	2,000	2,000
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>2,187,363.87</u>	<u>2,541,680</u>	<u>1,467,915</u>	<u>2,540,163</u>	<u>2,525,076</u>

CAMERON COUNTY, TEXAS  
INTERNATIONAL TOLL BRIDGE SYSTEM  
**FREE TRADE BRIDGE AT LOS INDIOS**

Statement of Revenues, Expenditures and Changes in Fund Net Assets  
**2011-2012 Budget**

	<b>2010 Actual</b>	<b>2011 Amended</b>	<b>2012 Recommended</b>	<b>2012 Approved</b>
<b>REVENUES</b>				
6100-4451 Tolls	\$ 2,065,605	\$ 2,264,681	\$ 1,783,573	\$ 1,769,152
0000-4600 Interest	21,998	13,000	3,000	3,000
0000-4602 Other	-	-	-	-
0000-4614 Lease Revenue	84,087	48,500	60,000	60,000
0000-4300 State Revenue	-	-	-	-
<b>TOTAL REVENUE</b>	<u>2,171,690</u>	<u>2,326,181</u>	<u>1,846,573</u>	<u>1,832,152</u>
 APPROPRIATIONS- Operations	 (765,638)	 (723,471)	 (745,887)	 (739,496)
Depreciation**	(299,336)	-	-	-
<b>Total Operating Expenses</b>	<u>(1,064,974)</u>	<u>(723,471)</u>	<u>(745,887)</u>	<u>(739,496)</u>
 <b>REVENUES OVER (UNDER)</b>				
<b>APPROPRIATIONS</b>	<u>1,106,716</u>	<u>1,602,710</u>	<u>1,100,686</u>	<u>1,092,656</u>
 <b>OTHER SOURCES (USES)</b>				
0000-6070 Interlocal Agreement	(357,920)	(545,770)	(278,665)	(274,650)
0100-6700 Transfer out - General Fund	(357,920)	(545,769)	(278,665)	(274,650)
0630-6700 Transfer out - Debt Service	(356,018)	(511,171)	(543,356)	(543,356)
<b>TOTAL OTHER SOURCES (USES)</b>	<u>(1,071,858)</u>	<u>(1,602,710)</u>	<u>(1,100,686)</u>	<u>(1,092,656)</u>
 <b>CHANGE IN NET ASSETS</b>	 34,858	 -	 -	 -
 <b>BEGINNING NET ASSETS</b>	 381,734	 416,592	 416,592	 416,592
 <b>ENDING NET ASSETS</b>	 <u>\$ 416,592</u>	 <u>\$ 416,592</u>	 <u>\$ 416,592</u>	 <u>\$ 416,592</u>

CAMERON COUNTY, TEXAS  
FREE TRADE BRIDGE - OPERA  
2011-2012 Budget

<u>Dept.</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
000	BALANCE SHEET	0.00	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	2,326,181	0	1,846,573	1,832,152
6101	LOS INDIOS PARKING	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	2,326,181	0	1,846,573	1,832,152
<b><u>TRANSFERS OUT</u></b>						
010	GENERAL FUND TRANSFER	0.00	545,769	0	278,665	274,650
015	ROAD & BRIDGE FUND	0.00	0	0	0	0
063	I&S LIMITED	0.00	511,171	0	543,356	543,356
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
	<i>Fund Balance:</i>	0.00	1,056,940	0	822,021	818,006
<b><u>EXPENDITURE ACCOUNTS</u></b>						
000	BALANCE SHEET	0.00	545,770	0	278,665	274,650
610	TOLL BRIDGE OPERATIONS	0.00	723,471	723,471	745,887	739,496
6101	LOS INDIOS PARKING	0.00	0	0	0	0
810	GENERAL FUND TRANSFER	0.00	0	0	0	0
	<i>Expense Total:</i>	0.00	1,269,241	723,471	1,024,552	1,014,146

CAMERON COUNTY, TEXAS  
 FREE TRADE BRIDGE - OPERA  
 2011-2012 Budget

Fund 770 Dept. 000

**BALANCE SHEET**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6070	INDIRECT COST	<u>357,920.00</u>	<u>545,770</u>	<u>0</u>	<u>278,665</u>	<u>274,650</u>
	<i>Expenditure Total:</i>	<u>357,920.00</u>	<u>545,770</u>	<u>0</u>	<u>278,665</u>	<u>274,650</u>

CAMERON COUNTY, TEXAS  
FREE TRADE BRIDGE - OPERA  
2011-2012 Budget

Fund 770 Dept. 610

**TOLL BRIDGE OPERATIONS**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4380	Financing Proceeds	0.00	0	0	0	0
4451	Tolls - Entrance Fees	2,065,605.11	2,264,681	0	1,783,573	1,769,152
4600	Interest Income	21,967.29	13,000	0	3,000	3,000
4602	Miscellaneous	122.94	0	0	0	0
4614	Land Rental	0.00	0	0	0	0
4841	Concessions Leases	83,963.89	48,500	0	60,000	60,000
	<i>Revenue Total:</i>	<u>2,171,659.23</u>	<u>2,326,181</u>	<u>0</u>	<u>1,846,573</u>	<u>1,832,152</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	19,392.30	35,613	35,613	35,613	35,613
6003	Salaries-Employees	356,041.22	342,849	342,849	342,849	342,849
6004	Overtime	29,327.14	20,000	20,000	20,000	20,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	29,510.72	30,482	30,482	26,498	30,482
6007	Group Health	70,664.56	76,690	76,690	76,690	70,299
6008	Retirement	34,409.55	34,865	34,865	34,865	34,865
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	5,485.93	9,600	9,600	9,600	9,600
6011	Workers Compensation	16,318.70	16,776	16,776	16,776	16,776
6012	Unemployment Insurance	4,022.28	2,988	2,988	2,988	2,988
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	5,663.14	7,500	10,000	10,000	8,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	2,238.87	5,000	5,000	5,000	5,000
6017	Butane	0.00	0	0	0	0
6030	Vehicle Repairs	1,536.78	4,000	1,500	1,500	1,500
6031	Building Supplies	0.00	0	0	0	0
6040	Audit and Accounting	5,000.00	5,000	5,000	5,000	5,000
6042	Engineering	0.00	0	0	0	0
6045	Professional Services	15,000.00	15,000	15,000	15,000	15,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	826.63	2,000	2,000	2,000	2,000
6048	Communications	21,052.70	8,000	8,000	8,000	8,000
6049	Postage	76.00	750	750	750	750
6050	Travel	13,422.46	8,000	8,000	8,000	8,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6054	Advertising	1,229.00	4,000	4,000	4,000	3,000
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	8,229.67	3,600	3,600	30,000	30,000
6057	Vehicle Insurance	20,984.88	550	550	550	550
	266					

CAMERON COUNTY, TEXAS  
FREE TRADE BRIDGE - OPERA  
2011-2012 Budget

Fund 770 Dept. 610

**TOLL BRIDGE OPERATIONS**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6058	Liability Other Insurance	1,036.85	6,000	6,000	6,000	6,000
6059	Bonds	0.00	0	0	0	0
6060	Electricity	37,834.90	34,000	34,000	34,000	34,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	1,340.90	2,500	2,500	2,500	2,500
6063	Sewage and Garbage	1,451.10	1,208	1,208	1,208	1,208
6064	Building Maintenance	1,907.90	2,000	2,000	2,000	2,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	11,751.42	5,000	5,000	5,000	5,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	2,268.76	2,500	2,500	2,500	2,500
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	5,000.00	13,000	17,000	17,000	17,000
6077	Data Processing	1,986.65	6,000	2,000	2,000	2,000
6078	Education and Training	0.00	500	500	500	500
6082	Contractual Expense	3,603.89	7,500	10,000	10,000	9,016
6084	Judges	0.00	0	0	0	0
6091	Building Improvements	0.00	1,500	1,500	1,500	1,500
6096	Equipment	0.00	7,500	5,000	5,000	5,000
6195	Safety Supplies	0.00	1,000	1,000	1,000	1,000
	<i>Expenditure Total:</i>	<u>728,614.90</u>	<u>723,471</u>	<u>723,471</u>	<u>745,887</u>	<u>739,496</u>

CAMERON COUNTY, TEXAS  
INTERNATIONAL TOLL BRIDGE SYSTEM

## GATEWAY INTERNATIONAL TOLL BRIDGE

Statement of Revenues, Expenditures and Changes in Fund Net Assets  
2011-2012 Budget

	2010 Actual	2011 Amended	2012 Recommended	2012 Approved
<b>REVENUES</b>				
6100-4451 Tolls	\$ 5,266,750	\$ 6,140,597	\$ 5,243,565	\$ 5,643,565
0000-4600 Interest	16,131	30,000	3,981	3,981
0000-4602 Other	1,500	-	-	-
0000-4614 Lease Revenue	144,657	180,000	180,000	180,000
<b>TOTAL REVENUE</b>	<u>5,429,038</u>	<u>6,350,597</u>	<u>5,427,546</u>	<u>5,827,546</u>
 APPROPRIATIONS- Operations	(1,177,600)	(1,254,423)	(1,246,560)	(1,243,232)
Depreciation**	(33,209)	-	-	-
<b>Total Operating Expenses</b>	<u>(1,210,809)</u>	<u>(1,254,423)</u>	<u>(1,246,560)</u>	<u>(1,243,232)</u>
 <b>REVENUES OVER (UNDER)</b>				
<b>APPROPRIATIONS</b>	<u>4,218,229</u>	<u>5,096,174</u>	<u>4,180,986</u>	<u>4,584,314</u>
 <b>OTHER SOURCES (USES)</b>				
0770-4390 Transfer In-Los Indios		-	-	-
Interest and fiscal fees	(235,993)	-	-	-
0100-6700 Transfer out - General Fund	(2,750,000)	(4,440,443)	(3,357,564)	(3,760,892)
0630-6700 Transfer out- Debt Service	(245,571)	(655,731)	(823,422)	(823,422)
<b>TOTAL OTHER SOURCES (USES)</b>	<u>(3,231,564)</u>	<u>(5,096,174)</u>	<u>(4,180,986)</u>	<u>(4,584,314)</u>
 <b>CHANGE IN NET ASSETS</b>	986,665	-	-	-
 <b>BEGINNING NET ASSETS</b>	8,314,841	9,301,506	9,301,506	9,301,506
Prior Period Adjustment	-	-	-	-
<b>ENDING NET ASSETS</b>	<u><u>\$ 9,301,506</u></u>	<u><u>\$ 9,301,506</u></u>	<u><u>\$ 9,301,506</u></u>	<u><u>\$ 9,301,506</u></u>



CAMERON COUNTY, TEXAS  
GATEWAY BRIDGE - OPERATING  
2011-2012 Budget

<u>Dept.</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
000	BALANCE SHEET	0.00	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	6,350,597	0	5,427,546	5,827,546
	<i>Revenue Total:</i>	<u>0.00</u>	<u>6,350,597</u>	<u>0</u>	<u>5,427,546</u>	<u>5,827,546</u>
<b><u>TRANSFERS IN</u></b>						
074	VETERAN'S BRIDGE TRANSFER	0.00	0	0	0	0
077	LOS INDIOS BRIDGE	0.00	0	0	0	0
	<i>Fund Balance:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>TRANSFERS OUT</u></b>						
010	GENERAL FUND TRANSFER	0.00	4,440,443	0	3,357,564	3,760,892
015	ROAD & BRIDGE FUND	0.00	0	0	0	0
063	I&S LIMITED	0.00	655,731	0	823,422	823,422
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
	<i>Fund Balance:</i>	<u>0.00</u>	<u>5,096,174</u>	<u>0</u>	<u>4,180,986</u>	<u>4,584,314</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
000	BALANCE SHEET	0.00	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	1,254,423	1,254,453	1,246,560	1,243,232
	<i>Expense Total:</i>	<u>0.00</u>	<u>1,254,423</u>	<u>1,254,453</u>	<u>1,246,560</u>	<u>1,243,232</u>

CAMERON COUNTY, TEXAS  
GATEWAY BRIDGE - OPERATING  
2011-2012 Budget

Fund 800 Dept. 610

**TOLL BRIDGE OPERATIONS**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4451	Tolls - Entrance Fees	5,266,750.43	6,140,597	0	5,243,565	5,643,565
4454	JPTech Fee	0.00	0	0	0	0
4600	Interest Income	16,065.61	30,000	0	3,981	3,981
4602	Miscellaneous	1,500.00	0	0	0	0
4611	Pay Phones Commissions	0.00	0	0	0	0
4614	Land Rental	144,656.73	180,000	0	180,000	180,000
4896	Rent	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>5,428,972.77</u>	<u>6,350,597</u>	<u>0</u>	<u>5,427,546</u>	<u>5,827,546</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	13,509.30	31,272	31,272	31,272	31,272
6003	Salaries-Employees	633,319.50	715,030	715,030	715,030	715,030
6004	Overtime	48,847.75	40,000	40,000	40,000	40,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	51,946.77	60,152	60,152	52,289	60,152
6007	Group Health	141,286.25	147,341	147,341	147,341	135,062
6008	Retirement	59,335.99	68,801	68,801	68,801	68,801
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	9,428.20	19,600	19,600	14,628	19,600
6011	Workers Compensation	31,533.30	36,217	36,217	36,217	36,217
6012	Unemployment Insurance	7,102.17	5,897	5,897	5,897	5,897
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	9,967.54	14,929	14,929	14,929	14,929
6016	Gasoline	0.00	1,000	1,000	1,000	1,000
6040	Audit and Accounting	5,000.00	5,000	5,000	6,400	6,400
6042	Engineering	0.00	0	0	0	0
6045	Professional Services	9,876.00	10,000	10,000	10,000	10,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	4,848.65	4,000	4,000	4,000	4,000
6048	Communications	2,761.69	4,000	4,000	4,000	4,000
6049	Postage	56.00	250	250	250	250
6050	Travel	4,806.50	2,000	2,000	2,000	2,000
6051	Travel-Prisoner Transportation	0.00	0	0	0	0
6056	Property Insurance	36,183.41	2,900	2,900	23,736	23,736
6057	Vehicle Insurance	0.00	0	0	0	0
6058	Liability Other Insurance	2,443.92	20,664	20,664	8,400	8,400
6059	Bonds	0.00	0	0	0	0
6060	Electricity	17,318.10	20,000	20,000	20,000	20,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	949.27	1,750	1,750	1,750	1,750
6063	Sewage and Garbage	1,858.63	2,100	2,100	2,100	2,100

CAMERON COUNTY, TEXAS  
GATEWAY BRIDGE - OPERATING  
2011-2012 Budget

Fund 800 Dept. 610

**TOLL BRIDGE OPERATIONS**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6064	Building Maintenance	1,705.04	7,050	7,050	7,050	7,050
6065	Bridge Repair	0.00	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	4,741.04	4,250	4,250	4,250	4,250
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	3,428.85	5,500	5,500	5,500	4,000
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	100.00	1,500	1,500	1,500	1,500
6077	Data Processing	1,457.74	1,500	1,500	1,500	1,500
6078	Education and Training	0.00	0	0	0	0
6082	Contractual Expense	5,047.17	7,720	7,750	7,720	5,336
6084	Judges	0.00	0	0	0	0
6091	Building Improvements	0.00	1,500	1,500	1,500	1,500
6096	Equipment	0.00	5,000	5,000	5,000	5,000
6195	Safety Supplies	800.00	6,500	6,500	1,500	1,500
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>1,109,658.78</u>	<u>1,254,423</u>	<u>1,254,453</u>	<u>1,246,560</u>	<u>1,243,232</u>



CAMERON COUNTY, TEXAS

## COLONIA LIGHT/SCOFFLAW FUND

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APPROVED 2011-2012 BUDGET

CAMERON COUNTY, TEXAS  
**COLONIA LIGHT/SCOFFLAW FUND**

Statement of Revenues, Expenditures and Changes in Fund Balance  
**2011-2012 Budget**

	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b>REVENUES</b>				
0000-4200 Program Revenues	-	75,959	75,959	75,959
0000-4614 Assessment	35,198	42,644	45,000	42,644
<b>TOTAL REVENUE</b>	<u>35,198</u>	<u>118,603</u>	<u>120,959</u>	<u>118,603</u>
<b>APPROPRIATIONS</b>				
Scofflaw	-	(75,959)	(75,959)	(75,959)
Colonia Lights	(40,588)	(42,644)	(45,000)	(42,644)
<b>Total Operating Expenses</b>	<u>(40,588)</u>	<u>(118,603)</u>	<u>(120,959)</u>	<u>(118,603)</u>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<u>(5,390)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER SOURCES (USES)</b>				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL OTHER SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CHANGE IN Net Assets</b>	(5,390)	-	-	-
<b>BEGINNING Net Assets</b>	27,172	27,172	27,172	27,172
<b>ENDING Net Assets</b>	<u>\$ 21,782</u>	<u>\$ 27,172</u>	<u>\$ 27,172</u>	<u>\$ 27,172</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2011-2012 Budget

<u>Dept.</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
000	BALANCE SHEET	0.00	0	0	0	0
499	TAX ASSESSOR-COLLECTOR	0.00	75,959	0	75,959	75,959
542	SOLID WASTE COLLECTION	0.00	42,644	0	45,000	45,000
	<i>Revenue Total:</i>	<u>0.00</u>	<u>118,603</u>	<u>0</u>	<u>120,959</u>	<u>120,959</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
499	TAX ASSESSOR-COLLECTOR	0.00	75,959	75,959	75,959	75,959
542	SOLID WASTE COLLECTION	0.00	42,644	33,120	45,000	45,000
	<i>Expense Total:</i>	<u>0.00</u>	<u>118,603</u>	<u>109,079</u>	<u>120,959</u>	<u>120,959</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2011-2012 Budget

Fund 820 Dept. 499

**TAX ASSESSOR-COLLECTOR**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	0.00	75,959	0	75,959	75,959
	<i>Revenue Total:</i>	0.00	75,959	0	75,959	75,959
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	0.00	0	5,000	0	5,000
6003	Salaries-Employees	0.00	26,000	26,000	26,000	26,000
6006	FICA	0.00	1,989	2,372	1,989	2,372
6007	Group Health	0.00	5,088	5,000	5,000	5,000
6008	Retirement	0.00	2,275	2,480	2,275	2,480
6011	Workers Compensation	0.00	78	97	78	97
6012	Unemployment Insurance	0.00	195	310	195	310
6014	Office Supplies	0.00	1,334	1,000	1,334	1,000
6016	Gasoline	0.00	2,500	2,500	2,500	2,500
6030	Vehicle Repairs	0.00	500	500	1,088	500
6049	Postage	0.00	1,000	1,000	1,000	1,000
6054	Advertising	0.00	4,000	1,800	4,000	1,800
6057	Vehicle Insurance	0.00	1,500	1,000	1,000	1,000
6069	Equipment Rental	0.00	1,500	1,500	1,500	1,500
6077	Data Processing	0.00	5,000	2,500	5,000	2,500
6078	Education and Training	0.00	1,000	900	1,000	900
6096	Equipment	0.00	22,000	22,000	22,000	22,000
	<i>Expenditure Total:</i>	0.00	75,959	75,959	75,959	75,959



CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2011-2012 Budget

Fund 820 Dept. 542

**SOLID WASTE COLLECTION**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4458	Solid Waste Collection Fee	35,198.49	42,644	0	45,000	45,000
4473	Set up fee	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>35,198.49</u>	<u>42,644</u>	<u>0</u>	<u>45,000</u>	<u>45,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	4,001.05	4,000	4,000	4,000	4,000
6003	Salaries-Employees	2,999.05	3,000	3,000	3,000	3,000
6006	FICA	513.38	536	536	536	536
6007	Group Health	756.48	672	700	672	616
6008	Retirement	595.37	613	531	613	613
6011	Workers Compensation	20.49	21	29	21	21
6012	Unemployment Insurance	69.35	53	70	53	53
6014	Office Supplies	2,634.00	3,749	2,634	3,749	3,749
6016	Gasoline	0.00	0	0	0	0
6049	Postage	1,647.12	2,000	620	2,000	2,000
6054	Advertising	0.00	0	0	0	0
6060	Electricity	27,352.03	28,000	21,000	30,356	30,412
6067	Equipment Maintenance	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>40,588.32</u>	<u>42,644</u>	<u>33,120</u>	<u>45,000</u>	<u>45,000</u>



CAMERON COUNTY, TEXAS

**PARK SYSTEM REVENUE FUND**

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APPROVED 2011-2012 BUDGET

Cameron County, Texas  
**PARK SYSTEM REVENUE FUND**  
Statement of Revenues, Expenditures and Changes in Retained Earnings  
For the Fiscal Year Ending September 30, 2012

Fund 830

	2010 Actual	2011 Approved	2011 Year-End Estimate	2012 Recommended	2012 Approved
<b>OPERATING REVENUES</b>					
Community Parks	\$ -	\$ -	\$ -	\$ -	\$ -
Isla Blanca Park	3,555,864	4,380,202	4,347,000	4,347,000	4,347,000
Andy Bowie Park	291,317	375,378	350,100	350,100	350,100
Adolph Thomaes Park	195,658	245,208	240,400	240,400	240,400
Public Beaches	210,845	205,000	465,000	465,000	465,000
E. K. Atwood Park	113,768	125,000	-	-	-
<b>TOTAL OPERATING REVENUE</b>	<u>4,367,452</u>	<u>5,330,788</u>	<u>5,402,500</u>	<u>5,402,500</u>	<u>5,402,500</u>
<b>OPERATING EXPENSES</b>					
Laureles	7,994	52,200	61,387	68,900	68,900
Community Parks	284,664	301,170	297,692	304,753	304,151
La Paloma Park	61,036	54,691	55,418	59,449	59,449
Browne Road Park	133,950	127,151	187,432	142,438	141,638
Isla Blanca Park	1,495,133	1,758,586	1,504,200	1,772,322	1,777,098
Andy Bowie Park	219,978	205,169	202,252	200,411	199,982
Adolph Thomaes Park	197,036	206,632	209,147	223,442	222,699
Public Beaches	42,660	92,508	228,391	217,918	218,172
E. K. Atwood Park	121,732	128,505	-	-	-
Park Rangers	541	-	-	-	-
Santa Rosa Tech. Bldg.	9,689	-	9,612	-	-
Code Enforcement	18,062	32,227	33,227	31,896	31,896
Administration	859,192	1,075,894	1,130,945	737,105	735,599
Greens Division	150,576	172,482	167,286	175,857	174,907
<b>TOTAL OPERATING EXPENSES</b>	<u>3,602,243</u>	<u>4,207,215</u>	<u>4,086,989</u>	<u>3,934,491</u>	<u>3,934,491</u>
Less: Depreciation/Capital Projects	<u>708,769</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET OPERATING INCOME</b>	<u>56,440</u>	<u>1,123,573</u>	<u>1,315,511</u>	<u>1,468,009</u>	<u>1,468,009</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Other Resources	10,232	6,000	-	6,000	6,000
State Grants	1,626,254	-	-	-	-
Aid from other Governments	16,353	-	-	-	-
Interest expense and fiscal agent fees	(334,396)	-	-	-	-
Transfer to General Fund ( Learning Centers)	(645,362)	(640,531)	(640,531)	(656,048)	(656,048)
Transfer to Park Debt Service Fund	-	(489,042)	(489,042)	(817,961)	(817,961)
Donations	8,095	-	-	-	-
Insurance Proceeds	3,046	-	-	-	-
Other Uses	0	-	-	-	-
<b>TOTAL NON-OPERATING REVENUES AND (EXPENSES)</b>	<u>684,222</u>	<u>(1,123,573)</u>	<u>(1,129,573)</u>	<u>(1,468,009)</u>	<u>(1,468,009)</u>
<b>INCREASE (DECREASE) IN RETAINED EARNINGS/ FUND BALANCE</b>	<u>740,662</u>	<u>-</u>	<u>185,938</u>	<u>-</u>	<u>-</u>
Beginning Net Assets	<u>7,822,640</u>	<u>7,369,535</u>	<u>7,318,211</u>	<u>7,504,149</u>	<u>7,504,149</u>
Prior Period Adjustment	-	-	-	-	-
<b>Total Ending Net Assets</b>	<u>\$ 8,563,302</u>	<u>\$ 7,369,535</u>	<u>\$ 7,504,149</u>	<u>\$ 7,504,149</u>	<u>\$ 7,504,149</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2011-2012 Budget

<u>Dept.</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
000	BALANCE SHEET	0.00	6,000	0	6,000	6,000
535	LAURELS	0.00	0	0	0	0
652	COMMUNITY PARKS	0.00	0	0	0	0
6521	SANTA MARIA-LEARNING CENT	0.00	0	0	0	0
654	BROWNE ROAD PARK	0.00	60,000	0	0	0
655	CIAP GRANT PROJECTS	0.00	37,368	0	0	0
656	CABANA PROJECT-ISLA BLANC	0.00	0	0	0	0
657	BIRD WATCH OVERLOOK PROJE	0.00	20,000	0	0	0
659	CMP CYCLE 6 PROJECT-RESTR	0.00	153,234	0	0	0
660	ISLA BLANCA PARK	0.00	4,380,202	0	4,347,000	4,347,000
661	ANDY BOWIE PARK	0.00	375,378	0	350,100	350,100
662	THOMAE PARK	0.00	247,723	0	240,400	240,400
664	PUBLIC BEACHES	0.00	208,300	0	465,000	465,000
667	E.K.ATWOOD PARK	0.00	125,000	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	0	0	0	0
6693	BAHIA GRANDE	0.00	210,122	0	0	0
	<i>Revenue Total:</i>	0.00	5,823,327	0	5,408,500	5,408,500
<b><u>TRANSFERS IN</u></b>						
010	GENERAL FUND TRANSFER	0.00	80,610	0	0	0
	<i>Fund Balance:</i>	0.00	80,610	0	0	0
<b><u>TRANSFERS OUT</u></b>						
005	CAPITAL PROJECTS	0.00	0	0	0	0
010	GENERAL FUND TRANSFER	0.00	650,531	0	656,048	656,048
063	I&S LIMITED	0.00	489,042	0	817,961	817,961
084	PARK I&S TRANSFER	0.00	0	0	0	0
	<i>Fund Balance:</i>	0.00	1,139,573	0	1,474,009	1,474,009
<b><u>EXPENDITURE ACCOUNTS</u></b>						
000	BALANCE SHEET	0.00	0	0	0	0
010	GENERAL FUND TRANSFER	0.00	0	0	0	0
535	LAURELS	0.00	61,387	65,700	68,900	68,900
652	COMMUNITY PARKS	0.00	297,692	315,986	304,753	304,151
6521	SANTA MARIA-LEARNING CENT	0.00	0	0	0	0
6522	SANTA ROSA-LEARNING CENTE	0.00	0	0	0	0
6524	RIO HONDO	0.00	0	0	0	0
6528	LA PALOMA	0.00	55,418	74,500	59,449	59,449
654	BROWNE ROAD PARK	0.00	187,432	143,421	142,438	141,638
655	CIAP GRANT PROJECTS	0.00	37,368	0	0	0
656	CABANA PROJECT-ISLA BLANC	0.00	0	0	0	0

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2011-2012 Budget

<u>Dept.</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
657	BIRD WATCH OVERLOOK PROJE	0.00	14,305	0	0	0
659	CMP CYCLE 6 PROJECT-RESTR	0.00	139,826	0	0	0
660	ISLA BLANCA PARK	0.00	1,797,066	1,495,361	1,772,322	1,777,098
661	ANDY BOWIE PARK	0.00	202,252	245,922	200,411	199,982
662	THOMAE PARK	0.00	209,147	224,328	223,442	222,699
663	PARKS CAPITAL IMPROVEMENT	0.00	80,608	0	0	0
664	PUBLIC BEACHES	0.00	228,391	212,829	217,918	218,172
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	32,227	31,627	31,896	31,896
669	PARK SYSTEM ADMINISTRATIO	0.00	1,130,945	1,165,261	737,105	735,599
6691	GREENS DIVISION	0.00	167,286	177,745	175,857	174,907
6693	BAHIA GRANDE	0.00	210,122	0	0	0
	<i>Expense Total:</i>	0.00	4,851,472	4,152,680	3,934,491	3,934,491

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2011-2012 Budget

Fund 830 Dept. 000

**BALANCE SHEET**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4600	Interest Income	6,019.10	6,000	0	6,000	6,000
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>6,019.10</u>	<u>6,000</u>	<u>0</u>	<u>6,000</u>	<u>6,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2011-2012 Budget

Fund 830 Dept. 535

**LAURELS**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	0.00	12,800	12,800	12,800	12,800
6006	FICA	0.00	979	979	979	979
6010	Uniforms	0.00	200	200	200	200
6011	Workers Compensation	0.00	783	783	783	783
6012	Unemployment Insurance	0.00	128	128	128	128
6014	Office Supplies	3,584.30	9,894	6,500	6,500	6,500
6038	Small Tools and Equipment	0.00	1,000	1,000	1,000	1,000
6056	Property Insurance	0.00	7,200	7,200	7,200	7,200
6060	Electricity	2,860.86	13,000	13,000	13,000	13,000
6062	Water	1,179.25	7,500	16,800	20,000	20,000
6063	Sewage and Garbage	248.94	3,000	2,000	2,000	2,000
6064	Building Maintenance	0.00	4,793	2,000	2,000	2,000
6082	Contractual Expense	0.00	0	2,200	2,200	2,200
6195	Safety Supplies	121.23	110	110	110	110
	<i>Expenditure Total:</i>	7,994.58	61,387	65,700	68,900	68,900



CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2011-2012 Budget

Fund 830 Dept. 652

**COMMUNITY PARKS**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	0.00	0	0	0	0
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	97,888.66	89,829	99,829	99,829	99,829
6004	Overtime	1,588.19	800	1,500	800	800
6005	Extra Help	14,681.80	20,128	20,128	20,128	20,128
6006	FICA	8,497.07	9,238	9,238	8,240	9,238
6007	Group Health	18,751.89	19,200	19,200	19,200	17,600
6008	Retirement	8,392.42	8,805	8,815	8,805	8,805
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	162.00	400	400	400	400
6011	Workers Compensation	2,515.79	4,165	3,188	4,165	4,165
6012	Unemployment Insurance	1,136.16	906	1,208	906	906
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	8,413.87	9,000	10,000	9,000	9,000
6016	Gasoline	7,265.54	10,500	13,000	14,400	14,400
6017	Butane	0.00	0	0	0	0
6022	Drugs Medicine	2,830.47	4,400	4,400	4,400	4,400
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	958.40	1,000	1,200	1,200	1,200
6031	Building Supplies	0.00	0	0	0	0
6037	Road Materials	0.00	4,250	3,500	0	0
6038	Small Tools and Equipment	0.00	0	4,500	0	0
6047	Mobile Phones	282.80	500	400	300	300
6048	Communications	2,415.06	3,500	3,000	2,500	2,500
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	5,831.68	4,250	7,000	7,000	7,000
6057	Vehicle Insurance	427.89	610	550	550	550
6058	Liability Other Insurance	18.30	22	22	22	22
6059	Bonds	0.00	0	0	0	0
6060	Electricity	61,111.23	55,000	60,000	60,000	60,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	21,010.29	25,000	22,000	20,000	20,000
6063	Sewage and Garbage	10,972.35	10,000	12,500	12,500	12,500
6064	Building Maintenance	3,441.79	10,272	6,000	6,000	6,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	4,564.00	2,500	2,900	2,900	2,900
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	943.46	2,167	1,008	1,008	1,008
6077	Data Processing	95.69	0	0	0	0
		285				

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2011-2012 Budget

Fund 830 Dept. 652

COMMUNITY PARKS

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6078	Education and Training	0.00	750	0	0	0
6082	Contractual Expense	467.00	500	500	500	500
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>284,663.80</u>	<u>297,692</u>	<u>315,986</u>	<u>304,753</u>	<u>304,151</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2011-2012 Budget

Fund 830 Dept. 6528

**LA PALOMA**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6004	Overtime	42.00	0	300	0	0
6005	Extra Help	15,928.00	11,648	12,800	11,648	11,648
6006	FICA	1,221.71	892	979	891	891
6007	Group Health	0.00	0	0	0	0
6010	Uniforms	0.00	300	200	300	300
6011	Workers Compensation	924.71	695	783	713	713
6012	Unemployment Insurance	159.70	117	128	87	87
6014	Office Supplies	4,926.91	6,500	6,500	6,500	6,500
6016	Gasoline	0.00	0	0	0	0
6038	Small Tools and Equipment	1,500.00	924	1,000	1,000	1,000
6048	Communications	0.00	0	0	0	0
6056	Property Insurance	0.00	7,200	7,200	7,200	7,200
6060	Electricity	15,480.94	12,000	16,000	20,000	20,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	14,939.14	6,729	18,500	6,000	6,000
6063	Sewage and Garbage	5,407.94	5,500	7,000	2,000	2,000
6064	Building Maintenance	379.96	2,913	3,000	3,000	3,000
6067	Equipment Maintenance	0.00	0	0	0	0
6195	Safety Supplies	124.28	0	110	110	110
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>61,035.29</u>	<u>55,418</u>	<u>74,500</u>	<u>59,449</u>	<u>59,449</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2011-2012 Budget

Fund 830 Dept. 654

**BROWNE ROAD PARK**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4172	Settlements	0.00	60,000	0	0	0
	<i>Revenue Total:</i>	0.00	60,000	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	44,797.57	45,020	45,020	45,020	45,020
6004	Overtime	956.86	500	1,000	500	500
6005	Extra Help	10,024.00	6,596	8,500	6,596	6,596
6006	FICA	4,265.17	4,028	979	4,028	4,028
6007	Group Health	9,777.78	9,600	9,800	9,600	8,800
6008	Retirement	3,888.66	3,943	3,769	3,943	3,943
6010	Uniforms	400.00	400	400	400	400
6011	Workers Compensation	1,691.44	1,299	1,650	1,299	1,299
6012	Unemployment Insurance	554.56	395	546	395	395
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	7,921.81	9,281	10,000	9,000	9,000
6016	Gasoline	3,687.88	4,200	4,500	4,200	4,200
6019	Lubricants	0.00	0	0	0	0
6030	Vehicle Repairs	1,030.91	1,000	1,000	1,000	1,000
6031	Building Supplies	0.00	0	0	0	0
6036	Miscellaneous Repairs	0.00	60,000	0	0	0
6037	Road Materials	0.00	0	2,000	0	0
6048	Communications	10,846.95	8,000	10,900	14,400	14,400
6049	Postage	0.00	0	0	0	0
6056	Property Insurance	5,526.14	7,535	2,100	2,100	2,100
6057	Vehicle Insurance	362.85	700	390	390	390
6058	Liability Other Insurance	0.00	0	0	0	0
6060	Electricity	10,163.57	12,000	20,000	24,000	24,000
6062	Water	444.00	1,800	2,500	2,000	2,000
6063	Sewage and Garbage	2,010.00	4,600	5,400	4,600	4,600
6064	Building Maintenance	4,000.00	5,375	5,400	5,400	5,400
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	800.00	800	800	800	800
6069	Equipment Rental	388.02	0	517	517	517
6077	Data Processing	95.69	0	0	0	0
6078	Education and Training	60.00	0	0	0	0
6082	Contractual Expense	1,056.00	360	2,100	2,100	2,100
6087	Miscellaneous	9,033.46	0	0	0	0
6096	Equipment	0.00	0	4,000	0	0
6195	Safety Supplies	149.28	0	150	150	150
6197	Amortization	0.00	0	0	0	0
	<i>Expenditure Total:</i>	133,932.60 288	187,432	143,421	142,438	141,638

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2011-2012 Budget

Fund 830 Dept. 655

**CIAP GRANT PROJECTS**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	1,014,200.26	37,368	0	0	0
	<i>Revenue Total:</i>	1,014,200.26	37,368	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	0.00	0	0	0	0
6045	Professional Services	0.00	37,368	0	0	0
	<i>Expenditure Total:</i>	0.00	37,368	0	0	0

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2011-2012 Budget

Fund 830 Dept. 657

**BIRD WATCH OVERLOOK PROJE**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	0.00	20,000	0	0	0
	<i>Revenue Total:</i>	0.00	20,000	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	443.96	2,475	0	0	0
6037	Road Materials	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	4,273	0	0	0
6050	Travel	0.00	250	0	0	0
6064	Building Maintenance	0.00	7,307	0	0	0
	<i>Expenditure Total:</i>	443.96	14,305	0	0	0

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2011-2012 Budget

Fund 830 Dept. 659

**CMP CYCLE 6 PROJECT-RESTR**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	0.00	153,234	0	0	0
	<i>Revenue Total:</i>	0.00	153,234	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6045	Professional Services	0.00	139,826	0	0	0
	<i>Expenditure Total:</i>	0.00	139,826	0	0	0

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2011-2012 Budget

Fund 830 Dept. 660

**ISLA BLANCA PARK**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4459	Beach Cleanup - Pct#1	89,881.32	55,000	0	55,000	55,000
4484	Emergency Mgmt Citations	0.00	0	0	0	0
4821	Daily Entrance Fees	328,960.19	300,000	0	700,000	700,000
4822	Annual Passes	40,547.50	52,500	0	50,000	50,000
4823	Annual Boat Pass	0.00	0			
4824	90 Day Passes	23,447.00	22,500	0	40,000	40,000
4825	Commercial Permits	0.00	0	0	2,000	2,000
4830	RV Full	1,607,394.13	2,607,002	0	2,240,000	2,240,000
4835	Charter Row Office	0.00	0	0	0	0
4841	Concessions Leases	1,227,090.77	1,100,000	0	1,100,000	1,100,000
4842	Parks Tag Fee	0.00	0	0	5,000	5,000
4845	Electricity	160,669.92	175,000	0	100,000	100,000
4846	Water	2,918.73	3,000	0	2,000	2,000
4849	Tents	16,328.64	20,000	0	18,000	18,000
4850	CABANAS RENTAL	45,486.00	45,200	0	35,000	35,000
	<i>Revenue Total:</i>	3,542,724.20	4,380,202	0	4,347,000	4,347,000
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	0.00	0	0	0	0
6003	Salaries-Employees	302,816.45	276,294	319,842	319,842	319,842
6004	Overtime	2,880.95	3,000	4,000	3,000	3,000
6005	Extra Help	31,847.75	57,340	38,400	31,680	31,680
6006	FICA	25,073.22	27,121	26,916	23,606	27,121
6007	Group Health	67,661.46	72,000	73,500	72,000	66,000
6008	Retirement	25,813.06	28,249	27,986	28,249	28,249
6010	Uniforms	7,000.00	7,000	7,000	7,000	7,000
6011	Workers Compensation	13,691.88	12,188	12,188	12,188	12,188
6012	Unemployment Insurance	3,337.35	2,660	2,639	2,660	2,660
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	36,877.10	57,500	56,000	56,000	56,000
6015	Maps, Plans	0.00	0	0	0	0
6016	Gasoline	7,815.51	15,000	8,000	8,000	8,000
6017	Butane	0.00	0	0	0	0
6022	Drugs Medicine	350.00	650	350	650	650
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	11,837.78	12,000	12,000	12,000	12,000
6031	Building Supplies	0.00	0	0	0	0
6033	Contingencies	0.00	428,996	0	280,834	288,095
6037	Road Materials	3,311.17	8,192	2,500	2,000	2,000
6038	Small Tools and Equipment	3,600.00	0	0	0	0
6040	Audit and Accounting	5,000.00	5,000	6,500	6,400	6,400
		292				



CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2011-2012 Budget

Fund 830 Dept. 600

**ISLA BLANCA PARK**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6042	Engineering	0.00	0	0	0	0
6046	Medical and Dental	0.00	0	90	90	90
6047	Mobile Phones	2,600.55	2,600	3,000	3,000	3,000
6048	Communications	10,325.04	13,000	13,000	15,273	15,273
6049	Postage	828.49	1,158	1,500	1,000	1,000
6050	Travel	0.00	1,000	1,000	1,000	1,000
6054	Advertising	2,604.70	3,000	3,500	3,000	3,000
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	117,313.51	26,624	70,000	31,000	31,000
6057	Vehicle Insurance	1,810.41	2,600	2,600	2,600	2,600
6058	Liability Other Insurance	40.47	30,000	37,000	37,000	37,000
6059	Bonds	85.94	0	0	0	0
6060	Electricity	397,271.61	328,000	386,000	400,000	400,000
6062	Water	84,532.98	94,000	90,000	90,000	90,000
6063	Sewage and Garbage	145,963.68	135,000	142,000	148,000	148,000
6064	Building Maintenance	15,175.90	33,676	20,000	20,000	20,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	11,649.53	9,000	11,000	9,000	9,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	2,047.79	5,200	5,000	5,000	5,000
6070	INDIRECT COST	0.00	0	0	0	0
6073	Dues and Memberships	160.00	655	500	500	500
6074	Credit Services	50,664.57	16,000	15,000	49,000	49,000
6075	Taxes	11,767.64	11,000	0	12,000	12,000
6077	Data Processing	0.00	176	3,200	1,600	1,600
6078	Education and Training	12.00	437	400	400	400
6080	Board of Children	0.00	0	0	0	0
6082	Contractual Expense	47,072.66	70,000	92,000	76,000	76,000
6087	Miscellaneous	14,877.05	0	0	0	0
6089	Land Acquisitions	0.00	0	0	0	0
6195	Safety Supplies	744.10	750	750	750	750
6197	Amortization	9,781.61	0	0	0	0
6198	Depreciation	206,627.35	0	0	0	0
<b>Expenditure Total:</b>		<u>1,682,871.26</u>	<u>1,797,066</u>	<u>1,495,361</u>	<u>1,772,322</u>	<u>1,777,098</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2011-2012 Budget

Fund 830 Dept. 661

**ANDY BOWIE PARK**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4321	Health Ins Premiums	0.00	0	0	0	0
4602	Miscellaneous	4,209.85	2,000	0	1,800	1,800
4611	Pay Phones Commissions	0.00	0	0	0	0
4821	Daily Entrance Fees	73,179.91	87,000	0	70,000	70,000
4822	Annual Passes	5,054.00	6,000	0	4,000	4,000
4824	90 Day Passes	5,796.00	7,000	0	3,000	3,000
4830	RV Full	73,647.00	88,478	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	115,816.59	170,000	0	175,000	175,000
4842	Parks Tag Fee	0.00	0	0	500	500
4845	Electricity	5,759.14	7,000	0	5,000	5,000
4849	Tents	3,954.00	4,000	0	1,900	1,900
4896	Rent	0.00	0	0	0	0
<i>Revenue Total:</i>		291,316.49	375,378	0	350,100	350,100
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	77,547.16	77,109	77,109	77,109	77,109
6004	Overtime	311.05	1,000	1,000	1,000	1,000
6005	Extra Help	10,619.88	5,600	18,600	5,600	5,600
6006	FICA	6,370.69	6,327	6,878	5,556	6,327
6007	Group Health	14,690.14	14,400	14,700	14,400	13,200
6008	Retirement	6,615.93	6,747	6,747	6,747	6,747
6010	Uniforms	996.64	1,000	1,000	1,000	1,000
6011	Workers Compensation	874.25	1,395	1,480	1,395	1,395
6012	Unemployment Insurance	875.60	620	674	620	620
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	5,967.84	16,164	14,000	14,000	14,000
6016	Gasoline	2,532.19	3,500	3,500	3,500	3,500
6018	Diesel Fuel	0.00	0	0	0	0
6022	Drugs Medicine	100.00	0	150	150	150
6023	Cleaning Supplies	0.00	0	0	0	0
6030	Vehicle Repairs	2,505.46	3,000	3,000	3,000	3,000
6031	Building Supplies	0.00	0	0	0	0
6037	Road Materials	1,500.00	1,500	10,000	1,500	1,500
6038	Small Tools and Equipment	6,250.87	0	1,000	1,000	1,000
6040	Audit and Accounting	0.00	0	0	0	0
6047	Mobile Phones	350.01	500	500	500	500
6048	Communications	6,959.58	2,046	2,046	2,046	2,046
6049	Postage	44.00	88	88	88	88
		294				

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2011-2012 Budget

Fund 830 Dept. 661

**ANDY BOWIE PARK**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6050	Travel	0.00	0	0	0	0
6054	Advertising	800.00	1,000	1,500	1,000	1,000
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	34,931.03	800	22,000	9,000	9,000
6057	Vehicle Insurance	517.41	800	800	800	800
6058	Liability Other Insurance	11.41	4,402	10,000	0	0
6059	Bonds	0.00	0	0	0	0
6060	Electricity	21,310.36	17,000	21,000	22,000	22,000
6062	Water	2,541.67	7,000	7,000	7,000	7,000
6063	Sewage and Garbage	5,801.38	9,200	8,500	8,500	8,500
6064	Building Maintenance	3,137.55	14,050	5,000	5,000	5,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	1,987.81	2,000	2,500	2,500	2,500
6068	Real Estate Rental	0.00	0	0	0	0
6074	Credit Services	1,741.10	1,500	1,500	1,800	1,800
6077	Data Processing	0.00	0	0	0	0
6082	Contractual Expense	1,985.20	3,304	3,400	3,400	3,400
6084	Judges	0.00	0	0	0	0
6195	Safety Supplies	17.87	200	250	200	200
6197	Amortization	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>219,894.08</u>	<u>202,252</u>	<u>245,922</u>	<u>200,411</u>	<u>199,982</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2011-2012 Budget

Fund 830 Dept. 662

**THOMAE PARK**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4381	Insurance Proceeds	0.00	2,515	0	0	0
4821	Daily Entrance Fees	104,022.72	108,000	0	130,000	130,000
4822	Annual Passes	22,134.49	18,900	0	21,000	21,000
4823	Annual Boat Pass	6,062.72	6,750	0	0	0
4824	90 Day Passes	1,057.86	1,350	0	2,800	2,800
4830	RV Full	55,558.02	96,208	0	67,000	67,000
4838	Boat Slips Marina	2,150.00	9,000	0	12,000	12,000
4839	Apartment Rental	0.00	0	0	2,100	2,100
4842	Parks Tag Fee	0.00	0	0	1,000	1,000
4845	Electricity	2,390.54	2,500	0	1,000	1,000
4846	Water	0.00	0	0	0	0
4849	Tents	1,841.23	2,500	0	3,500	3,500
4896	Rent	175.00	0	0	0	0
<i>Revenue Total:</i>		195,392.58	247,723	0	240,400	240,400
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	0.00	0	0	0	0
6003	Salaries-Employees	80,180.41	85,700	85,700	85,700	85,700
6004	Overtime	931.80	1,000	1,000	1,000	1,000
6005	Extra Help	0.00	0	6,400	0	0
6006	FICA	6,053.08	6,556	7,046	5,699	6,556
6007	Group Health	18,366.91	19,200	19,600	19,200	17,600
6008	Retirement	6,935.97	7,499	7,000	7,499	7,499
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	392.55	400	400	400	400
6011	Workers Compensation	243.53	256	442	256	256
6012	Unemployment Insurance	824.80	643	830	643	643
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	8,964.58	11,500	11,500	11,500	11,500
6016	Gasoline	3,337.57	5,000	5,200	5,200	5,200
6018	Diesel Fuel	0.00	0	0	0	0
6030	Vehicle Repairs	990.43	1,200	1,200	1,200	1,200
6031	Building Supplies	0.00	0	0	0	0
6037	Road Materials	737.26	800	2,000	2,000	2,000
6038	Small Tools and Equipment	0.00	0	0	0	0
6047	Mobile Phones	857.62	700	720	720	720
6048	Communications	2,071.75	2,000	2,100	2,000	2,000
6049	Postage	44.00	88	88	88	88
6050	Travel	0.00	0	0	0	0
6054	Advertising	2,000.00	2,000	2,000	2,000	2,000
6055	Printing and Binding	0.00	0	0	0	0
		296				

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2011-2012 Budget

Fund 830 Dept. 662

**THOMAE PARK**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6056	Property Insurance	7,312.59	2,215	4,915	3,000	3,000
6057	Vehicle Insurance	660.66	975	737	737	737
6058	Liability Other Insurance	10.77	0	1,300	0	0
6059	Bonds	0.00	0	0	0	0
6060	Electricity	34,616.02	32,000	34,000	44,000	44,000
6061	Natural Gas	0.00	0	0	0	0
6062	Water	5,400.95	8,800	8,000	8,800	8,800
6063	Sewage and Garbage	6,549.22	6,000	6,000	9,000	9,000
6064	Building Maintenance	4,878.82	7,515	5,500	5,000	5,000
6065	Bridge Repair	0.00	0	0	0	0
6067	Equipment Maintenance	1,053.14	1,000	1,000	1,000	1,000
6068	Real Estate Rental	0.00	0	0	0	0
6069	Equipment Rental	100.47	500	600	500	500
6073	Dues and Memberships	0.00	0	0	0	0
6074	Credit Services	2,730.11	4,000	4,000	4,000	4,000
6077	Data Processing	0.00	0	0	0	0
6082	Contractual Expense	662.56	1,400	1,800	2,100	2,100
6087	Miscellaneous	0.00	0	0	0	0
6096	Equipment	0.00	0	3,000	0	0
6195	Safety Supplies	126.47	200	250	200	200
6196	Safety Equipment	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>197,034.04</u>	<u>209,147</u>	<u>224,328</u>	<u>223,442</u>	<u>222,699</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2011-2012 Budget

Fund 830 Dept. 664

**PUBLIC BEACHES**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4821	Daily Entrance Fees	210,845.00	205,000	0	465,000	465,000
4822	Annual Passes	0.00	0	0	0	0
4843	Trash Bag Revenue	0.00	3,300			
	<i>Revenue Total:</i>	<u>210,845.00</u>	<u>208,300</u>	<u>0</u>	<u>465,000</u>	<u>465,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	351.74	35,277	41,055	41,055	41,055
6004	Overtime	119.62	1,900	1,700	1,900	1,900
6005	Extra Help	26,653.27	42,400	44,800	62,400	62,400
6006	FICA	2,073.48	8,059	6,568	7,006	8,060
6007	Group Health	0.00	9,600	9,800	9,600	8,800
6008	Retirement	33.05	3,604	3,592	3,611	3,611
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	0.00	700	500	500	500
6011	Workers Compensation	1,638.00	378	753	379	379
6012	Unemployment Insurance	269.14	790	727	790	790
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	2,968.27	11,000	13,000	13,000	13,000
6016	Gasoline	0.00	0	0	0	0
6022	Drugs Medicine	0.00	0	50	50	50
6037	Road Materials	1,937.24	2,300	3,300	2,300	2,300
6038	Small Tools and Equipment	0.00	0	0	0	0
6045	Professional Services	0.00	15,000	0	0	0
6056	Property Insurance	0.00	2,327	10,084	2,327	2,327
6058	Liability Other Insurance	0.00	5,000	100	0	0
6060	Electricity	0.00	10,000	10,000	10,000	10,000
6062	Water	0.00	425	8,300	8,300	8,300
6063	Sewage and Garbage	6,126.66	50,800	48,800	45,000	45,000
6064	Building Maintenance	239.73	4,800	4,000	4,000	4,000
6067	Equipment Maintenance	0.00	713	800	800	800
6069	Equipment Rental	0.00	683	1,000	1,000	1,000
6082	Contractual Expense	0.00	22,384	3,500	3,500	3,500
6195	Safety Supplies	250.00	251	400	400	400
6198	Depreciation	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>42,660.20</u>	<u>228,391</u>	<u>212,829</u>	<u>217,918</u>	<u>218,172</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2011-2012 Budget

Fund 830 Dept. 667

**E.K.ATWOOD PARK**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4821	Daily Entrance Fees	113,767.50	125,000	0	0	0
4822	Annual Passes	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>113,767.50</u>	<u>125,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2011-2012 Budget

Fund 830 Dept. 6681

**CODE ENFORCEMENT**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6004	Overtime	0.00	300	500	300	300
6005	Extra Help	14,440.00	21,260	21,260	21,260	21,260
6006	FICA	1,104.76	1,649	1,649	1,626	1,626
6010	Uniforms	444.00	500	500	500	500
6011	Workers Compensation	883.70	755	755	1,301	1,301
6012	Unemployment Insurance	144.40	213	213	159	159
6014	Office Supplies	351.87	2,000	1,000	1,000	1,000
6016	Gasoline	0.00	3,500	3,500	3,500	3,500
6067	Equipment Maintenance	692.95	1,800	2,000	2,000	2,000
6195	Safety Supplies	0.00	250	250	250	250
	<b>Expenditure Total:</b>	<u>18,061.68</u>	<u>32,227</u>	<u>31,627</u>	<u>31,896</u>	<u>31,896</u>



CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2011-2012 Budget

Fund 830 Dept. 669

**PARK SYSTEM ADMINISTRATIO**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	114,178.96	156,396	156,396	156,396	156,396
6003	Salaries-Employees	320,831.62	286,692	314,692	319,692	319,692
6004	Overtime	2,036.22	4,000	4,000	4,000	4,000
6005	Extra Help	2,126.00	0	0	0	0
6006	FICA	32,734.54	36,555	36,038	30,117	34,278
6007	Group Health	67,230.12	72,797	73,500	67,997	62,330
6008	Retirement	37,173.33	41,308	41,220	39,123	39,123
6009	Auto Allowance	4,781.66	4,800	4,800	4,800	0
6010	Uniforms	1,600.42	1,000	1,000	1,000	1,000
6011	Workers Compensation	13,338.49	15,107	13,484	14,755	14,755
6012	Unemployment Insurance	4,367.90	3,541	3,533	3,353	3,353
6013	Photocopying	0.00	0	0	0	0
6014	Office Supplies	3,361.12	7,000	4,500	4,500	4,500
6016	Gasoline	13,883.77	12,000	14,000	14,000	14,000
6017	Butane	0.00	0	0	0	0
6018	Diesel Fuel	15,727.79	16,000	17,500	17,500	17,500
6019	Lubricants	0.00	0	0	0	0
6025	Food-Human	0.00	0	400	400	400
6030	Vehicle Repairs	7,110.83	7,000	7,500	7,500	7,500
6031	Building Supplies	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	3,550	0	0	0
6045	Professional Services	74,739.31	16,500	0	0	0
6047	Mobile Phones	1,558.30	1,750	2,100	2,100	2,100
6048	Communications	742.52	1,100	1,100	1,100	1,100
6049	Postage	233.32	250	500	250	250
6050	Travel	1,082.96	2,000	2,400	2,400	2,400
6052	Travel-Mileage Reimbursement	0.00	0	0	0	4,800
6054	Advertising	1,961.00	3,000	4,000	4,000	4,000
6055	Printing and Binding	0.00	0	0	0	0
6056	Property Insurance	1,849.26	572	572	572	572
6057	Vehicle Insurance	2,635.11	4,000	4,000	4,000	4,000
6058	Liability Other Insurance	9,913.67	11,878	8,100	10,000	10,000
6059	Bonds	0.00	0	0	0	0
6064	Building Maintenance	813.50	800	800	800	800
6067	Equipment Maintenance	9,399.01	12,500	12,500	12,500	12,500
6068	Real Estate Rental	500.00	0	0	500	500
6069	Equipment Rental	6,352.98	6,000	7,000	7,000	7,000
6070	INDIRECT COST	0.00	0	0	0	0
		301				

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2011-2012 Budget

Fund 830 Dept. 669

**PARK SYSTEM ADMINISTRATIO**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
6077	Data Processing	203.56	0	4,800	4,800	4,800
6078	Education and Training	1,075.00	1,200	1,500	1,500	1,500
6082	Contractual Expense	0.00	67,776	0	0	0
6097	Debt Retirement	0.00	321,246	410,224	0	0
6098	Debt Interest	333,919.25	12,175	12,175	0	0
6099	Fiscal Agent Fees	477.00	2	477	0	0
6187	Hurricane Expenses	450.00	0	0	0	0
6195	Safety Supplies	384.60	450	450	450	450
	<i>Expenditure Total:</i>	<u>1,088,773.12</u>	<u>1,130,945</u>	<u>1,165,261</u>	<u>737,105</u>	<u>735,599</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2011-2012 Budget

Fund 830 Dept. 6691

**GREENS DIVISION**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	93,894.51	99,669	104,669	104,669	104,669
6004	Overtime	441.53	350	600	350	350
6005	Extra Help	0.00	0	0	0	0
6006	FICA	7,169.51	8,034	8,000	6,984	8,034
6007	Group Health	20,824.32	24,000	24,500	24,000	22,000
6008	Retirement	8,037.40	9,189	9,200	9,189	9,189
6009	Auto Allowance	0.00	0	0	0	0
6010	Uniforms	1,087.10	965	965	965	965
6011	Workers Compensation	4,983.44	5,337	5,337	5,337	5,337
6012	Unemployment Insurance	938.18	788	924	788	788
6014	Office Supplies	2,508.21	4,600	4,000	4,000	4,000
6016	Gasoline	4,060.31	4,500	6,000	6,000	6,000
6030	Vehicle Repairs	1,069.96	2,000	2,000	2,000	2,000
6034	Pipe and Plumbing	0.00	0	0	0	0
6038	Small Tools and Equipment	0.00	1,804	4,000	4,000	4,000
6047	Mobile Phones	106.86	500	500	500	500
6057	Vehicle Insurance	297.72	300	300	325	325
6067	Equipment Maintenance	4,906.52	5,000	6,500	6,500	6,500
6068	Real Estate Rental	0.00	0	0	0	0
6195	Safety Supplies	250.00	250	250	250	250
6196	Safety Equipment	0.00	0	0	0	0
	<b>Expenditure Total:</b>	<u>150,575.57</u>	<u>167,286</u>	<u>177,745</u>	<u>175,857</u>	<u>174,907</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2011-2012 Budget

Fund 830 Dept. 6693

**BAHIA GRANDE**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	0.00	210,122			
	<i>Revenue Total:</i>	<u>0.00</u>	<u>210,122</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6082	Contractual Expense	0.00	210,122			
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>210,122</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS

# AIRPORT FUND

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APPROVED 2011–2012 BUDGET

**CAMERON COUNTY, TEXAS**  
**COUNTY AIRPORT FUND**

**Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance**  
**For the Fiscal Year Ending September 30, 2012**

	<b>2010</b>	<b>2011</b>	<b>2011</b>	<b>2012</b>	<b>2012</b>
	<b>Actual</b>	<b>Approved</b>	<b>Year-end</b>	<b>Recommended</b>	<b>Approved</b>
			<b>Estimate</b>		
<b>REVENUES</b>					
Airport Contract-SWA	\$ 24,671	\$ 24,000	\$ 25,800	\$ 25,675	\$ 25,675
Concessions	6,300	8,600	4,200	8,600	8,600
Other	0	0	0	0	0
Interest Income	1,863	700	540	700	700
<b>Total Revenue</b>	<u>32,834</u>	<u>33,300</u>	<u>30,540</u>	<u>34,975</u>	<u>34,975</u>
 <b>LESS APPROPRIATIONS:</b>					
<b>Total Operating Expenses</b>	<u>(29,474)</u>	<u>(33,287)</u>	<u>(223,926)</u>	<u>(34,975)</u>	<u>(34,975)</u>
 <b>REVENUES OVER (UNDER)</b>					
<b>APPROPRIATIONS</b>	<u>3,360</u>	<u>13</u>	<u>(193,386)</u>	<u>0</u>	<u>0</u>
 <b>NON-OPERATING REVENUES</b>					
<b>(EXPENSES)</b>					
Insurance Proceeds	1,043,901	0	0	0	0
Transfer In	4,432	0	0	0	0
Other Uses	0	0	0	0	0
<b>TOTAL NON-OPERATING REVENUES</b>	<u>1,048,333</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 <b>CHANGE IN FUND BALANCE</b>	<b>1,051,693</b>	<b>13</b>	<b>(193,386)</b>	<b>-</b>	<b>-</b>
 <b>BEGINNING Retained Earnings</b>	<b>0</b>	<b>402,959</b>	<b>1,063,388</b>	<b>870,002</b>	<b>870,002</b>
<b>Prior period Adjustment</b>					
<b>ENDING Retained Earnings</b>	<u><u>\$ 1,051,693</u></u>	<u><u>\$ 402,972</u></u>	<u><u>\$ 870,002</u></u>	<u><u>\$ 870,002</u></u>	<u><u>\$ 870,002</u></u>

CAMERON COUNTY, TEXAS  
AIRPORT - OPERATING  
2011-2012 Budget

<u>Dept.</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
000	BALANCE SHEET	0.00	700	0	700	700
519	AIRPORT MAINTENANCE	0.00	32,600	0	34,275	34,275
	<i>Revenue Total:</i>	0.00	33,300	0	34,975	34,975
<b><u>EXPENDITURE ACCOUNTS</u></b>						
000	BALANCE SHEET	0.00	0	0	0	0
519	AIRPORT MAINTENANCE	0.00	243,897	37,567	34,975	34,975
	<i>Expense Total:</i>	0.00	243,897	37,567	34,975	34,975

CAMERON COUNTY, TEXAS  
AIRPORT - OPERATING  
2011-2012 Budget

Fund 880 Dept. 000

**BALANCE SHEET**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4600	Interest Income	988.25	700	0	700	700
4602	Miscellaneous	0.00	0	0	0	0
	<i>Revenue Total:</i>	<u>988.25</u>	<u>700</u>	<u>0</u>	<u>700</u>	<u>700</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>



CAMERON COUNTY, TEXAS  
AIRPORT - OPERATING  
2011-2012 Budget

Fund 880 Dept. 519

**AIRPORT MAINTENANCE**

<u>Object</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Amended</u>	<u>2012 Requested</u>	<u>2012 Recommended</u>	<u>2012 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4701	Airport Contract	25,575.46	24,000	0	25,675	25,675
4841	Concessions Leases	2,400.00	8,600	0	8,600	8,600
	<i>Revenue Total:</i>	<u>27,975.46</u>	<u>32,600</u>	<u>0</u>	<u>34,275</u>	<u>34,275</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	0.00	0	0	0	0
6002	Salaries-Assistants/Deputies	5,601.06	5,602	5,602	5,602	5,602
6003	Salaries-Employees	0.00	0	0	0	0
6006	FICA	338.01	429	429	373	429
6007	Group Health	191.91	624	624	624	572
6008	Retirement	476.62	492	492	492	492
6009	Auto Allowance	0.00	0	0	0	0
6011	Workers Compensation	16.37	17	17	17	17
6012	Unemployment Insurance	55.84	42	42	42	42
6013	Photocopying	0.00	0	0	0	0
6028	Camera and Police Supplies	0.00	26	0	0	0
6056	Property Insurance	13,348.89	12,985	12,985	5,424	5,424
6057	Vehicle Insurance	0.00	0	0	0	0
6060	Electricity	2,717.81	4,320	4,320	5,700	5,700
6061	Natural Gas	0.00	0	0	0	0
6062	Water	0.00	4,280	4,280	3,281	3,281
6082	Contractual Expense	259,377.46	215,080	8,776	13,420	13,416
6087	Miscellaneous	0.00	0	0	0	0
	<i>Expenditure Total:</i>	<u>282,123.97</u>	<u>243,897</u>	<u>37,567</u>	<u>34,975</u>	<u>34,975</u>

CAMERON COUNTY, TEXAS

Order setting the County's  
Property Tax Rate

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APPROVED 2011-2012 BUDGET

**IN THE MATTER OF ESTIMATING THE  
NEEDS OF CAMERON COUNTY FOR THE  
FISCAL YEAR 2012 AND FIXING THE  
RATES OF LEVY FOR THE YEAR 2011.**

On this 15th day of September 2011, 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 2012, and the tax rate necessary for the several funds to be levied for the Tax Year 2011, 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 2012 will approximate the sum of \$ 120,469,809 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 2012 and the same be and are hereby levied at 100% of the appraised values as hereby set forth:

**FOR MAINTENANCE FUNDS:**

General Fund	\$0.304964	
Special Road and Bridge Maintenance Fund	0.038826	
<b>TOTAL M&amp;O FUNDS</b>		<b><u>\$0.34379</u></b>

**THIS TAX RATE WILL RAISE MORE FOR MAINTENANCE AND OPERATIONS ON A  
\$100,000 HOME BY APPROXIMATELY \$ 16.98.**

**FOR INTEREST AND SINKING FUNDS**

2005 Road Bonds	0.000748	
2008 Road Bonds	<u>0.001495</u>	
<b>Total Unlimited Tax Road Bonds</b>	<b><u>0.002243</u></b>	
2011 Certificates of Obligation	0.006329	
2011 Refunding Certificates of Obligation	0.000213	
2008 Certificates of Obligation	0.003865	
2005 Refunding Certificates of Obligation	0.010971	
2005 Certificates of Obligation	0.006040	
2004 Certificates of Obligation	<u>0.001956</u>	
<b>Total Limited Tax Bonds</b>	<b><u>0.029374</u></b>	
Lease/Equipment Financing (Tax Pledge)	<u>0.008884</u>	
<b>TOTAL INTEREST &amp; SINKING FUNDS</b>		<b><u>\$0.040501</u></b>
<b>TOTAL COUNTY LEVY</b>		<b><u>\$0.384291</u></b>

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 Four Thousand Nine Hundred Sixty four Ten Thousandths (\$0.304964) 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 Twenty Six Ten Thousandths (\$0.038826) 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 Eight Thousand Eight Hundred Eighty Four Ten Thousandths (\$0.008884) 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, approved by the Commissioners Court on the 18<sup>th</sup> day of November, 2006, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court on the 8<sup>th</sup> 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 11<sup>th</sup> 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 29<sup>th</sup> 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 4<sup>th</sup> 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 25<sup>th</sup> day of February, 2011

**SERIES 2005 ROAD BONDS:**

A tax of Seven Hundred Forty eight Ten Thousandths (\$0.000748) 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 Ninety five Ten Thousandths (\$0.001495) 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 Eight Hundred Sixty Five Ten Thousandths (\$0.003865) 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 30<sup>th</sup> day of September, 2008.

**SERIES 2005 REFUNDING CERTIFICATES OF OBLIGATION:**

A tax of One and Nine Hundred Seventy One Ten Thousandths (\$0.010971) 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 9<sup>th</sup> day of August, 2005.

**SERIES 2005 CERTIFICATES OF OBLIGATION:**

A tax of Six Hundred Four Thousandths (\$0.006040) 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 9<sup>th</sup> day of August, 2005.

**SERIES 2004 CERTIFICATES OF OBLIGATION:**

A tax of One Thousand Nine Hundred Fifty Six Ten Thousandths (\$0.001956) 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 16<sup>th</sup> day of December, 2003.

**SERIES 2011 CERTIFICATES OF OBLIGATION:**

A tax of Six Thousand Three Hundred Twenty Nine Ten Thousandths (\$0.006329) 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 9<sup>th</sup> day of June, 2011.

**SERIES 2011 REFUNDING CERTIFICATES OF OBLIGATION:**

A tax of Two Hundred Thirteen Thousandths (\$0.00213) 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 9<sup>th</sup> 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 2011 Tax Roll which shall allow discounts on taxes paid as follows:

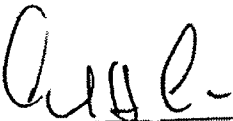
If paid in	October 2011 - 3% discount
	November 2011 - 2% discount
	December 2011 - 1% discount

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 15th DAY OF SEPTEMBER, 2011:

  
CARLOS H. CASCOS  
COUNTY JUDGE


NAY

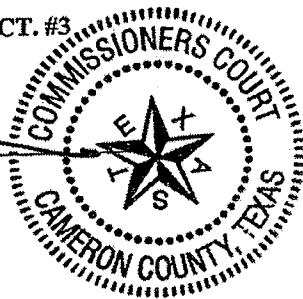
  
SOFIA BENAVIDES  
COMMISSIONER, PCT #1

  
ERNIE HERNANDEZ  
COMMISSIONER, PCT. #2

  
DAVID A. GARZA  
COMMISSIONER, PCT. #3

  
DAN SANCHEZ  
COMMISSIONER, PCT #4

  
ATTESTED BY:  
JOE G. RIVERA  
COUNTY CLERK



CAMERON COUNTY, TEXAS

Fiscal Year 2010-2011

General Purpose Financial Statements  
and  
Notes to the Financial Statements

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APPROVED 2011-2012 BUDGET

## 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, 2010, 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, 2010, 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, 2011 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.



The management's discussion and analysis and budgetary comparison information on pages 19 through 28 and 76 through 79 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor 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 basic financial statements. The accompanying schedule of expenditures of federal/state 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 is also not a required part of the basic financial statements of Cameron County, Texas. The combining and individual nonmajor fund financial statements, capital assets used in the operations of governmental funds, and the schedule of expenditures of federal and state awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section, the budget to actual schedules, and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



**LONG CHILTON, LLP**  
*Certified Public Accountants*

Brownsville, Texas  
March 30, 2011

## 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, 2010. 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 FY2010 and FY2009 by \$205,332,427 and \$207,562,444 (*net assets*), respectfully. Of this amount, \$23,143,759 is restricted for specific purposes. As required by GASB 34, net assets also reflect \$182,644,875 that is invested in capital assets net of related debt. With the presentation of the investment in capital assets, unrestricted net assets becomes \$(456,207).

In contrast to the government-wide statements, the fund statements report a combined fund balance at year-end of \$41,824,571 of which \$7,710,998 or 18.43% represent unreserved fund balances. The more significant components of unreserved fund balance are maintained in the General Fund as emergency reserves and indigent defense, special revenue; in the Road and Bridge fund for road improvements throughout the County.

The general fund unreserved balance of \$3,102,976 equals 4.37% 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 government-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 \$298,183,939 the largest components are: 1) cash and investments of \$18,481,471 or 6.2%, 2) receivables which largely represent the deferred taxes for FY 2010 of \$7,774,324 or 2.6%, accounts/trade receivables of \$8,165,735 or 2.74%, notes receivables and due from other governments of \$28,788,514 or 9.65% and 3) capital assets net of accumulated depreciation of \$231,606,242 or 77.68%. The receivables are offset by deferred revenue since the FY2010 tax revenue is not recognized until FY 2011 even though the levy takes place in FY2010. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the total liabilities of \$92,851,512, \$18,635,021 are current liabilities; however, the current liabilities for compensated absences (\$701,594) are not anticipated to result in the draw-down of emergency reserves. Unfunded actuarial accrued liability of \$12,274,748 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 \$205,332,427 at the close of the most recent fiscal year.

The County's net assets for fiscal year ended September 30, 2010 and 2009 are summarized as follows:

	Governmental Activities		
	FY2010	FY2009	Increase Decrease
Current and other assets	\$ 66,577,697	78,010,047	\$ (11,432,350)
Capital Assets (net of depreciation)	231,606,242	224,772,630	6,833,612
Total Assets	298,183,939	302,782,677	(4,598,738)
Current and other liabilities	18,635,021	20,174,065	(1,539,044)
Long-term liabilities	74,216,491	75,046,168	(829,677)
Total Liabilities	92,851,512	95,220,233	(2,368,721)
Net assets:			
Invested in capital assets, net of related debt	182,644,875	173,524,785	9,120,090
Restricted	23,143,759	30,816,723	(7,672,964)
Unrestricted	(456,207)	3,220,936	(3,677,143)
Total net assets	\$205,332,427	207,562,444	\$ (2,230,017)

	Business-Type Activities		
	FY2010	FY2009	Decrease
Current and other assets	\$ (703,975)	124,889	\$ (828,864)
Capital Assets (net of depreciation)	34,929,247	32,195,507	2,733,740
Total Assets	34,225,272	32,320,396	1,904,876
Current and other liabilities	2,931,399	2,678,842	252,557
Long-term liabilities	8,063,169	8,823,728	(760,559)
Total Liabilities	10,994,568	11,502,570	(508,002)
Net assets:			
Invested in capital assets, net of related debt	26,507,510	15,060,003	11,447,507
Restricted	6,813,147	9,055,467	(2,242,320)
Unrestricted	(10,089,953)	(3,297,644)	(6,792,309)
Total net assets	\$ 23,230,704	20,817,826	\$ 2,412,878

About 10.81% or \$22,302,305 of the County's net assets represents *restricted 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, \$183,604,379 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 \$2,230,016. 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 \$4,285,167 .
- An decrease in net assets due to the increase 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 \$345,740.
- An decrease in net assets due to depreciation exceeding capital outlay in the amount of \$6,833,612.
- A decrease in operating transfers of (\$710,855).

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			
	<u>FY 2010</u>	<u>FY 2009</u>	<u>Increase (Decrease)</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 30,154,876	\$ 31,202,220	\$( 1,047,344)
Operating grants and contributions	21,195,609	16,030,582	5,165,027
Capital grants and contributions	8,979,667	7,035,675	1,943,992
General revenues:			
Property taxes	54,779,908	54,147,156	632,752
Miscellaneous	8,786,189	5,138,776	3,647,413
Gain on sale of capital assets	42,160	309,446	( 267,286)
Unrestricted investments earnings	<u>1,667,801</u>	<u>1,602,925</u>	<u>64,876</u>
Total revenues	\$125,606,210	\$ 115,466,780	\$ 10,139,430
Expenses:			
General government	\$ 25,994,887	24,495,710	\$ 1,499,177
Law Enforcement and Public Safety	67,486,368	67,381,917	104,451
Highways and streets	19,455,918	18,294,581	1,161,337
Health	9,921,138	8,982,987	938,151
Welfare	7,492,838	5,776,871	1,715,967
Interest on long-term debt	<u>3,273,601</u>	<u>3,325,437</u>	<u>( 51,836)</u>
Total expenses	\$133,624,750	\$ 128,257,503	\$ 5,367,247
Increase (decrease) in net assets before transfer	( 8,018,540)	(12,790,723)	4,772,183
Transfers	<u>5,788,524</u>	<u>6,499,379</u>	<u>( 710,855)</u>
Increase (decrease) in net assets	( 2,230,016)	(6,291,344)	4,061,328
Net assets – beginning	<u>207,562,443</u>	<u>218,037,452</u>	<u>(10,475,009)</u>
Prior Period Adjustments		( 4,183,665)	4,183,665
Net assets – ending	<u>\$205,332,427</u>	<u>\$ 207,562,443</u>	<u>\$( 2,230,016)</u>

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

- Program revenues of \$60,330,152 equaled 45.14% of government expenses of \$133,624,750. General revenues \$65,276,058 did not provide the required support and coverage for expenses.
- Over 50.51% of the expenses are for Law Enforcement and Public Safety (\$67,486,368) while this category provided about 19.23% of total revenues of \$24,146,997. The expenses increased by \$5,367,247 over the prior year in this category and revenues increased \$10,139,430 due to the increases in taxable assessed valuations and operating and capital grants. General governmental expenditures increased by \$1,499,179, highway and streets increased \$1,161,336 and health and welfare increased by \$2,654,118.

- Capital Grant revenue and contributions comprise about 14.88% of program revenues. The County received \$7,739,874 in State funding from TxDot for the improvement of highways and streets.
- Key elements of the analysis of the Business-type activities revenues and expenses reflect the following:
  - The Bridge System revenues of \$14,418,612 accounted for 71% of the Business-type activities revenues.
  - The total expenses of the Bridge System were 61.53% or \$7,519,224 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

	<u>FY - 2010</u>	<u>FY - 2009</u>	<u>Increase (Decrease)</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 18,838,487	\$ 19,318,145	\$( 479,658)
Operating grants and contributions	2,160,984	259,392	1,901,592
Insurance Proceeds	3,046	336,100	( 333,054)
General revenues:			
Unrestricted investments earnings	<u>62,699</u>	<u>421,748</u>	<u>( 359,049)</u>
Total revenues	\$21,065,216	\$ 20,335,385	\$ 729,831
Expenses:			
Bridge System	\$7,915,224	\$ 8,598,665	\$ ( 683,441)
Parks System	4,645,407	4,208,036	437,371
Solid Waste Collection System	0	0	0
Airport System	<u>303,181</u>	<u>110,530</u>	<u>192,651</u>
Total expenses	<u>\$12,863,812</u>	<u>\$ 12,917,231</u>	<u>\$ 53,419</u>
Increase (decrease) in net assets before transfers	8,201,404	7,418,154	783,250
Transfers	<u>( 5,788,524)</u>	<u>(6,499,379)</u>	<u>710,855</u>
Increase (decrease) in net assets	2,412,880	918,775	1,494,105
Net assets – beginning	20,817,824	20,288,882	528,942
Prior Period Adjustment		<u>( 389,833)</u>	<u>( 389,833)</u>
Net assets – ending	\$ <u>23,230,704</u>	\$ <u>20,817,824</u>	\$ <u>2,412,880</u>

#### 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 \$41,824,571, a decrease of \$10,171,217 in comparison with prior year. Approximately \$7,710,998 of the fund balance represents *unreserved 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 (\$22,818,119); 2) for indigent defense (\$1,500,000); 3) for pending litigation (\$500,000); 4) for capital and special revenue projects (\$9,202,476); 5) inventory (\$92,978).

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 \$3,102,976. 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 4.38% of total fund expenditures, while total fund balance represents 7.33% 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 decreased by (\$978,406) during the current fiscal year. Key factors for the FY2010 change are as follows:

Cameron County experienced jail overcrowding issues in FY2010 which necessitated housing jail inmates out of county. Lapsed salaries were reserved by Commissioners Court to address this cost, however, these costs exceeded funds available; transfers in to General Fund decreased by \$711,326.

Road and Bridge fund balance of \$4,608,022 reflects an increase of \$939,802 from prior year due to \$1,025,045 of capital lease financing.

The Limited Tax Revenue Bond fund decreased by (\$695,639) due to debt service requirements.

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	FY2010	FY2009	Increase Decrease	Percent of Change
Taxes	\$ 55,391,712	\$ 52,915,001	\$ 2,476,711	4.47%
Licenses	3,497,555	2,348,145	1,149,410	32.86%
Fines and Forfeitures	5,303,069	5,588,531	( 285,462)	-5.38%
Intergovernmental revenues	36,677,004	29,984,665	6,692,339	18.25%
Charges for current services	6,250,306	7,345,360	(1,095,054)	-17.52%
Miscellaneous	10,440,398	6,691,414	3,748,984	35.91%
Total	\$ 117,560,044	\$ 104,873,116	\$ 12,686,928	10.79%

- Taxes – the increase of \$2,476,711 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 \$6,692,339 is substantially due to Disaster Recovery Funds from Hurricane Dolly and grant funding for border security.
- Charges for current services – The revenues decreased by (\$1,095,054) over the prior year in this category. Housing of prisoners for the federal government decreased by \$1,062,039.
- Fines and forfeitures decreased ( \$285,462) from prior year collection.
- Miscellaneous – Revenues increased \$3,748,984 due to labor and equipment reimbursement for colonia projects; funds received for law enforcement activities from asset sharing agreements.

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

<b>Expenditures by Function – Governmental Funds</b>				
<u>Expenditures by Function</u>	<u>FY 2010</u>	<u>FY 2009</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
General government	\$ 14,852,104	\$ 15,915,318	\$ (1,063,214)	(6.68)%
Law Enforcement and Public safety	61,777,117	57,041,075	4,736,042	8.30 %
Streets and Highways	10,738,925	15,950,652	(5,211,727)	(32.67)%
Health	9,442,103	8,520,304	921,799	10.82%
Public welfare	7,263,550	5,470,117	1,793,433	32.79%
Capital outlays	21,627,042	11,474,351	10,152,691	88.48%
Debt service-principal	6,685,315	6,281,194	404,121	6.43%
Debt service-interest/fiscal fees	<u>3,339,200</u>	<u>3,816,893</u>	<u>( 477,693)</u>	( 12.52)%
Total	\$135,725,356	\$ 124,469,904	\$11,255,452	9.04%

Overall, total expenditures increased 9.04% but there were some categories that experienced significant change. For example, Capital outlays increased 88.48% due to completion of the Carrizalez Rucker Jail Expansion, judicial complex improvements, colonia paving projects and law enforcement equipment grants. Welfare expenditures increased by 32.79% due to operating grants and contributions.

#### FINANCIAL ANALYSIS OF PROPRIETARY FUNDS

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

<u>Revenues by Enterprise</u>	<u>FY 2010</u>	<u>FY 2009</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
Bridge System	\$14,418,612	\$14,427,784	\$ ( 9,172)	( .06)%
Park System	4,391,899	4,862,497	(470,598)	(9.68)%
Non-major Enterprise Funds	27,976	27,864	112	.40 %

While the Bridge System is the biggest generator of revenues there was a 7.53% decrease in crossings. 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, 2010 a total of 5,606,125 vehicles and pedestrians crossed into Mexico through the County's International Toll Bridges. Revenues decreased even though there was an increase in tolls. The following table shows where and when the rates have increased.

Classification	September 30, 2010 Rate	September 30, 2009 Rate
Pedestrian	\$0.75	\$0.60*
Motorcycle	3.00	2.25
Passenger	3.00	2.25
Commercial Vehicles		
Two Axle	7.75	7.75*
Three Axle	11.25	11.25*
Four Axle	14.75	14.75*
Five Axle	18.25	18.25*
Six Axle	21.75	21.75*

\*increase in toll



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

<u>Expenses by Enterprise</u>	<u>FY 2010</u>	<u>FY 2009</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
Bridge System	\$7,915,223	\$8,598,663	\$ (683,440)	( 7.95%)
Park System	4,645,407	4,208,036	437,371	10.39%
Non-major enterprises	303,181	110,530	192,651	274.30%

The Bridge System continues to reduce costs in all areas and monitor bridge traffic monthly. The Park System's increase in expense is due to increases in general operations. The increase in the non-major enterprise funds costs is due to improvements to the Airport facilities which have undergone extensive repairs.

## 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 FY2010 budget was adopted on September 16, 2009 with the total General Fund expenditures and reserves amounting to \$69,001,108 an increase of \$30,307 over the FY2009 budgeted expenditures and reserves, less than 4/10 of a percent (%) increase .

The original budgeted expenditures were \$1,876,286 less than the final amended budget. The original budgeted reserves decreased by \$1,235,759 from the original to the final actual due to jail overcrowding issues that necessitated housing county inmates at out of county facilities.

## DEBT ADMINISTRATION AND CAPITAL ASSETS

**Long-term debt.** At September 30, 2010, the County has unlimited tax and limited tax general obligation bonds outstanding in the amount of \$63,405,000. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$58,895,000 and bonds issued under Article 722 of Vernon's Civil Statutes total \$4,510,000. The debt limits for the two authorizations are \$3,309,807,578 (25% of real property assessed valuation) and \$761,293,129 (5% of assessed valuation of all taxable property); therefore, the County has legal debt margins on general obligation debt of \$3,273,730,698 and \$756,783,129.

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

The following represents the activity of the long-term debt of the County for FY2010:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental Activities:</b>				
General obligation bonds	\$67,875,000	\$ 0	\$ 4,470,000	\$63,405,000
Capital leases	4,685,060	2,444,924	2,215,316	4,914,668
Compensated absences	618,434	2,319,445	2,236,285	701,594
Total	\$73,178,494	\$ 4,764,369	\$ 8,921,601	\$69,021,262
<b>Business-Type Activities:</b>				
Revenue bonds	\$ 9,170,000	\$ 0	\$ 985,000	\$ 8,185,000
Notes payable	20,163,765	0	1,228,108	18,935,657
Compensated absences	90,146	92,055	138,605	43,596
Total	\$29,423,911	\$ 92,055	\$ 2,351,712	\$27,164,254

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, 2010 net capital assets of the governmental activities totaled \$231,606,242. Depreciation on capital assets is recognized in the Government-wide financial statements. Annual depreciation for buildings, improvements and M&E totaled \$14,793,430.

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 was partially implemented
- Disaster Recovery Capital improvements began
- Capital improvements were initiated for the Toll Bridge System
- County Parks continued on community parks construction

	<b>County's Capital Assets</b>		
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Capital Assets</u>
<b>Governmental Activities:</b>			
Land	\$ 3,818,470	\$ 0	\$ 3,818,470
Buildings and improvements	101,897,454	28,817,378	73,080,076
Equipment, Vehicles, Machinery	56,210,108	42,234,366	13,975,742
Infrastructure	291,269,005	156,749,391	134,519,614
Construction in Progress	6,212,340	0	6,212,340
Total	\$459,407,377	\$227,801,135	\$231,606,242
<b>Business-Type Activities:</b>			
Land	\$ 5,896,363	\$ 0	\$ 5,896,363
Buildings and improvements	29,192,870	11,300,171	17,892,699
Equipment, Vehicles, Machinery	6,419,438	4,918,918	1,500,520
Other structures	26,500,612	22,825,290	3,675,322
Construction in Progress	5,964,343	0	5,964,343
Total	\$ 73,973,625	\$ 39,044,379	\$ 34,929,247

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 2009-2010 budget on September 17, 2009. The budget was adopted based on estimated balances that would be available at the end of the fiscal year 2009 and estimated revenues to be received in the fiscal year 2010. The total available resources for all funds for the fiscal year 2010 are \$117,972,302. For the County's General Fund, the 2009-2010 Budget utilizes \$69,114,792 of the available funds.

For 2009-2010, the property tax rate is \$0.364291 per \$100 assessed taxable valuation, an increase over the prior year's tax rate of \$0.353191. Tax revenues are budgeted to grow by 1.23% generating an additional \$1,916,565 at the 94.5% property tax collection rate. The increase in county appropriations to be expended during Fiscal Year 2010 was minimal. 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, 2010**

	PRIMARY GOVERNMENT			COMPONENT UNITS
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	
<b>ASSETS</b>				
Cash	\$ 18,481,471	\$ 3,002,843	\$ 21,484,314	\$ 1,482,510
Investments	0	0	0	1,275,300
Receivables:				
Accounts or trade(Note 4)	8,165,735	218,098	8,383,833	507,648
Taxes - net of allowances(Note 4)	7,774,324	0	7,774,324	690,461
Notes receivable/payable	18,935,657	(18,935,657)	0	0
Due from other governments(Note 4)	9,852,857	341,110	10,193,967	0
Internal balances	326,028	(326,028)	0	0
Prepaid expenses	1,575,739	150,036	1,725,775	165,799
Other assets	1,364,020	0	1,364,020	0
Inventory	101,866	1,531	103,397	0
Restricted Assets:				
Construction Fund:				
Cash	0	8,785,443	8,785,443	0
Revenue Bond Debt Service Fund:				
Cash	0	1,539,925	1,539,925	0
Revenue Bond Debt Reserve Fund:				
Cash	0	3,760,375	3,760,375	0
Revenue Bond Repair and Replacement Fund:				
Cash	0	758,349	758,349	0
Capital Assets:				
Buildings	92,572,609	14,564,412	107,137,021	0
Improvements other than buildings	7,777,944	37,584,640	45,362,584	0
Equipment	56,210,108	4,390,473	60,600,581	0
Other structures	1,546,901	5,573,395	7,120,296	0
Accumulated depreciation	(227,801,135)	(39,044,379)	(266,845,514)	0
Land	3,818,470	5,896,363	9,714,833	0
Infrastructure	291,269,005	0	291,269,005	0
Construction work in progress	6,212,340	5,964,343	12,176,683	0
Total capital assets	231,606,242	34,929,247	266,535,489	0
Total Assets	298,183,939	34,225,272	332,409,211	4,121,718
<b>LIABILITIES</b>				
Accounts payable	7,446,101	365,494	7,811,595	704,161
Wages and fringe payable	1,052,208	102,565	1,154,773	0
Compensated absences payable	701,594	43,596	745,190	0
Accrued interest payable	0	43,347	43,347	0
Deposits	0	682,197	682,197	0
Due to other governments	2,960,503	86,556	3,047,059	664,705
Unearned revenue	0	144,288	144,288	1,349,578
Notes payable (Note 11)	119,083	0	119,083	0
Other	0	0	0	0
Escrows	25,252	0	25,252	0
Noncurrent liabilities due within one year:				
Reserve	0	141,645	141,645	0
Current bonds payable	3,880,000	1,025,000	4,905,000	0
Accrued bond interest payable	189,092	217,799	406,891	0
Current Lease payments	2,261,188	78,912	2,340,100	0
Noncurrent liabilities due in more than one year:				
Long-term lease payments(Note 7)	2,416,743	157,825	2,574,568	0
Long-term bonds payable	59,525,000	6,838,115	66,363,115	0
Long-term interest payable	0	0	0	0
OPEB liability	12,274,748	1,067,229	13,341,977	0
Total Liabilities	92,851,512	10,994,568	103,846,080	2,718,444
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	182,644,875	26,507,510	209,152,385	0
Restricted for:				
Highways and street	2,157,113	0	2,157,113	0
Debt service	5,716,677	4,278,541	9,995,218	0
Capital projects	1,175,261	0	1,175,261	0
Operating reserve and construction	14,094,708	2,534,606	16,629,314	0
Unrestricted	(456,207)	(10,089,953)	(10,546,160)	1,403,274
Total net assets	\$ 205,332,427	\$ 23,230,704	\$ 228,563,131	\$ 1,403,274

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, 2010**

Functions / Programs	Program Revenues			Net (Expense) Revenue and Changes In Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Component units
Primary government:						
Government activities:						
General government	\$ 25,994,887	\$ 13,085,432	\$ 249,178	\$ 540,146	\$ (12,120,131)	\$ (12,120,131)
Law Enforcement and Public safety	67,486,368	11,768,869	12,378,128	0	(43,339,371)	0
Highways and streets	19,455,918	4,764,932	0	7,739,874	(6,951,112)	0
Health	9,921,138	506,862	6,991,723	0	(2,422,553)	0
Welfare	7,492,838	28,781	1,576,580	699,647	(5,187,830)	0
Interest on Long-term debt	3,273,601	0	0	0	(3,273,601)	0
Total government activities	133,624,750	30,154,876	21,195,609	8,979,667	(73,294,598)	0
Business-type activities:						
Bridge system	7,915,224	14,418,612	0	0	6,503,388	0
Parks system	4,645,407	4,391,899	0	1,626,254	1,372,746	0
Non-major enterprise	303,181	27,976	0	534,730	259,525	0
Total business-type activities	12,863,812	18,838,487	0	2,160,984	8,135,659	0
Total primary government	146,488,562	48,993,363	\$ 21,195,609	\$ 11,140,651	\$ (65,158,939)	\$ 0
Component units:						
Emergency Services District #1	2,511,854	0	0	0	0	(2,511,854)
Cameron-Willacy Counties Community Supervision	7,657,514	3,712,065	3,767,859	0	0	(177,590)
Total component units	10,169,368	3,712,065	\$ 3,767,859	\$ 0	\$ 0	\$ (2,689,444)
General revenues:						
Property taxes, levied for general purposes					\$ 48,433,102	\$ 48,433,102
Property taxes, levied for debt service					6,346,806	6,346,806
Unrestricted investment earnings					1,667,801	1,730,500
Miscellaneous					8,786,189	8,789,235
Sale of capital assets					42,160	42,160
Transfers					5,788,524	0
Total general revenue and transfers					71,064,582	65,341,803
Changes in net assets					(2,230,016)	182,864
Net assets - beginning					207,562,443	228,380,267
Refunds due to other entities					0	0
Net assets - ending					\$ 205,332,427	\$ 228,563,131

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

CAMERON COUNTY, TEXAS  
BALANCE SHEET  
Governmental Funds  
SEPTEMBER 30, 2010

	General	Road & Bridge Fund	Limited Tax Revenue Bonds Fund	Other Governmental Funds	TOTAL
<b>ASSETS</b>					
Assets:					
Cash and cash equivalents (Note 3)	\$ 1,567,678	\$ 19,637	\$ 2,799,465	\$ 9,660,341	\$ 14,047,121
Receivables: (Note 4)					
Accounts or trade	3,782,461	1,767,146	10,318	2,582,277	8,142,202
Taxes - net of allowances	6,138,052	686,891	844,050	105,331	7,774,324
Note receivable	0	0	18,935,657	0	18,935,657
Due from other governments	0	1,437,955	0	8,414,902	9,852,857
Due from other funds (Note 9)	6,232,874	2,587,148	676,476	5,214,241	14,710,739
Prepaid expenditures (Note 1D)	515,826	393,660	650,955	15,298	1,575,739
Other assets	0	0	0	29,517	29,517
Inventory (Note 1D)	96,451	5,415	0	0	101,866
<b>TOTAL ASSETS</b>	<b>\$ 18,333,342</b>	<b>\$ 6,897,852</b>	<b>\$ 23,916,921</b>	<b>\$ 26,021,907</b>	<b>\$ 75,170,022</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 4,790,648	285,560	\$ 450	\$ 1,915,250	\$ 6,991,908
Wages and fringe payable	795,979	84,662	0	169,678	1,050,319
Compensated absences payable	603,812	37,074	0	59,873	700,759
Due to other governments	230,448	1,119,268	0	1,600,461	2,950,177
Due to other funds (Note 9)	942,096	145,488	846,735	12,451,075	14,385,394
Deferred revenue	5,646,878	617,778	777,244	97,467	7,139,367
Escrows	8,444	0	0	0	8,444
Notes payable	119,083	0	0	0	119,083
<b>Total Liabilities</b>	<b>13,137,388</b>	<b>2,289,830</b>	<b>1,624,429</b>	<b>16,293,804</b>	<b>33,345,451</b>
Fund Balances:					
Reserved for: (Note 1D)					
Debt service	0	0	22,292,492	525,627	22,818,119
Inventory	92,978	0	0	0	92,978
Pending litigation	500,000	0	0	0	500,000
Indigent Defense	1,500,000	0	0	0	1,500,000
Special revenue	0	0	0	8,027,215	8,027,215
Capital projects	0	0	0	1,175,261	1,175,261
Unreserved	3,102,976	4,608,022		0	7,710,998
<b>Total Fund Balance</b>	<b>5,195,954</b>	<b>4,608,022</b>	<b>22,292,492</b>	<b>9,728,103</b>	<b>41,824,571</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 18,333,342</b>	<b>\$ 6,897,852</b>	<b>\$ 23,916,921</b>	<b>\$ 26,021,907</b>	

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)	231,606,242
Internal service funds are used by management to charge costs. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.	3,974,515
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.	7,139,367
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (Note 2A)	(79,212,268)
<b>Net assets of governmental activities</b>	<b>205,332,427</b>

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, 2010**

	General	Road & Bridge Fund	Limited Tax Bonds Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Taxes	\$ 44,959,431	\$ 4,012,059	\$ 5,741,512	\$ 678,710	\$ 55,391,712
Licenses and permits	560,559	2,936,996	0	0	3,497,555
Intergovernmental	4,033,036	1,827,936	0	30,816,032	36,677,004
Charges for services	5,664,704	0	0	585,602	6,250,306
Fines and forfeitures	5,288,913	0	0	14,156	5,303,069
Miscellaneous	3,236,229	2,817,832	1,415,883	2,970,454	10,440,398
<b>TOTAL REVENUES</b>	<b>63,742,872</b>	<b>11,594,823</b>	<b>7,157,395</b>	<b>35,064,954</b>	<b>117,560,044</b>
<b>EXPENDITURES</b>					
Current:					
General government	13,930,118	0	0	921,986	14,852,104
Law enforcement and public safety	48,492,021	0	0	13,285,096	61,777,117
Highways and streets	0	9,707,607	0	1,031,318	10,738,925
Health	2,390,116	0	0	7,051,987	9,442,103
Welfare	4,853,699	0	0	2,409,851	7,263,550
Capital outlay	1,211,440	1,011,714	0	19,403,888	21,627,042
Bond issuance cost	0	0	0	0	0
Debt Service:					
Principal retirement	0	881,601	5,398,714	405,000	6,685,315
Interest and fiscal charges	0	79,144	3,021,111	238,945	3,339,200
<b>TOTAL EXPENDITURES</b>	<b>70,877,394</b>	<b>11,680,066</b>	<b>8,419,825</b>	<b>44,748,071</b>	<b>135,725,356</b>
Excess (deficiency) of Revenues Over (Under) Expenditures	(7,134,522)	(85,243)	(1,262,430)	(9,683,117)	(18,165,312)
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	0	0	0	42,160	42,160
Capital lease financing	1,138,366	1,025,045	0	0	2,163,411
Transfers in	5,224,362	0	566,791	350,534	6,141,687
Transfers (out)	(206,612)	0	0	(146,551)	(353,163)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>6,156,116</b>	<b>1,025,045</b>	<b>566,791</b>	<b>246,143</b>	<b>7,994,095</b>
Net change in fund balances	(978,406)	939,802	(695,639)	(9,436,974)	(10,171,217)
Fund Balances - October 1, 2009	6,174,360	3,668,220	22,988,131	19,165,077	51,995,788
<b>FUND BALANCES - SEPTEMBER 30, 2010</b>	<b>\$ 5,195,954</b>	<b>\$ 4,608,022</b>	<b>\$ 22,292,492</b>	<b>\$ 9,728,103</b>	<b>\$ 41,824,571</b>

The notes to the financial statements are an integral 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, 2010

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)	\$ (10,171,217)
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)	6,899,776
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.	(3,712,241)
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)	4,285,167
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)	122,759
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.	345,740
Change in net assets of governmental activities (page 31)	<u><u>\$ (2,230,016)</u></u>

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

**CAMERON COUNTY, TEXAS**  
**STATEMENT OF NET ASSETS**  
**Proprietary Funds**  
**SEPTEMBER 30, 2010**

	<b>BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS</b>				<b>Governmental</b>
	<b>Toll</b>	<b>Park</b>	<b>Nonmajor</b>	<b>Total</b>	<b>Activities</b>
	<b>Bridge</b>	<b>System</b>	<b>Enterprise</b>		<b>Internal</b>
	<b>System</b>	<b>System</b>	<b>Funds</b>		<b>Service</b>
					<b>Fund</b>
<b>ASSETS</b>					
Current Assets:					
Cash	\$ 1,906,055	\$ 961,389	\$ 135,399	\$ 3,002,843	\$ 4,434,350
Construction Fund Cash	7,259,186	1,526,257	0	8,785,443	0
Revenue Bond Debt Service Fund Cash	1,539,925	0	0	1,539,925	0
Revenue Bond Debt Reserve Fund Cash	3,229,333	531,042	0	3,760,375	0
Revenue Bond Operating Reserve Fund Cash	0	758,349	0	758,349	0
Total Cash	13,934,499	3,777,037	135,399	17,846,935	4,434,350
Accounts receivable - trade (Note 4)	3,000	215,098	0	218,098	23,533
Inventory	0	1,531	0	1,531	0
Due from other funds	2,415,890	326,845	161,089	2,903,824	683
Due from other governments	92,200	0	248,910	341,110	0
Prepaid expenses and other assets	88,903	61,133	0	150,036	0
Total Current Assets	16,534,492	4,381,644	545,398	21,461,534	4,458,566
Capital Assets: (Note 6)					
Buildings	3,524,688	10,439,724	600,000	14,564,412	0
Improvements other than buildings	21,717,765	5,767,296	10,099,579	37,584,640	0
Equipment	1,344,201	3,032,238	14,034	4,390,473	0
Other structures	2,028,965	3,544,430	0	5,573,395	0
Accumulated depreciation	(17,664,172)	(12,209,850)	(9,170,357)	(39,044,379)	0
Net capital assets	10,951,447	10,573,838	1,543,256	23,068,541	0
Construction in progress	4,452,181	1,512,162	0	5,964,343	0
Land	4,038,791	1,549,572	308,000	5,896,363	0
Total Capital Assets	19,442,419	13,635,572	1,851,256	34,929,247	0
<b>TOTAL ASSETS</b>	<b>35,976,911</b>	<b>18,017,216</b>	<b>2,396,654</b>	<b>56,390,781</b>	<b>4,458,566</b>
<b>LIABILITIES</b>					
Current Liabilities					
(Payable from Current Assets):					
Accounts payable	26,732	231,796	106,966	365,494	454,193
Capital Lease Payable-Current	0	78,912	0	78,912	0
Wages and fringe payable	50,708	51,746	111	102,565	1,889
Accrued compensated absences	34,252	9,344	0	43,596	835
Accrued interest payable	0	43,347	0	43,347	0
Due to other funds	3,029,533	103,319	97,000	3,229,852	0
Due to other governments	86,556	0	0	86,556	10,326
Deferred revenue	144,288	0	0	144,288	0
Total Current Liabilities	3,372,069	518,464	204,077	4,094,610	467,243
Long-Term Liabilities:					
Due within one year:					
Leasehold deposits	13,067	644,476	24,654	682,197	0
Reserve	75,688	65,957	0	141,645	16,808
Current maturities of revenue bonds and notes	785,000	240,000	0	1,025,000	0
Accrued bond interest payable	217,799	0	0	217,799	0
	1,091,554	950,433	24,654	2,066,641	16,808
Total Long-Term Liabilities due within one year	4,463,623	1,468,897	228,731	6,161,251	484,051
Due in more than one year:					
Interfund payable to Limited Tax Fund	11,290,657	7,645,000	0	18,935,657	0
Revenue bonds, net of current portion	7,160,000	0	0	7,160,000	0
Less: Unamortized discount and issue costs	(125,666)	(196,219)	0	(321,885)	0
Long term interest payable	0	0	0	0	0
Capital Lease Payable	0	157,825	0	157,825	0
Unfunded Actuarial Accrued Liability	688,818	378,411	0	1,067,229	0
Total Long-Term Liabilities due in more than one year:	19,013,809	7,985,017	0	26,998,826	0
<b>TOTAL LIABILITIES</b>	<b>23,477,432</b>	<b>9,453,914</b>	<b>228,731</b>	<b>33,160,077</b>	<b>484,051</b>
<b>NET ASSET</b>					
Invested in capital assets, net of related debt	11,497,419	13,158,835	1,851,256	26,507,510	0
Restricted for Revenue Bond Debt Service	1,539,925	0	0	1,539,925	0
Restricted for Revenue Bond Debt Reserve	2,207,574	531,042	0	2,738,616	0
Restricted for Revenue Bond Operating Reserve	250,000	758,349	0	1,008,349	0
Restricted for Construction	0	1,526,257	0	1,526,257	0
Restricted for Donations	0	0	0	0	0
Unrestricted	(2,995,439)	(7,411,181)	316,667	(10,089,953)	3,974,515
<b>TOTAL NET ASSETS</b>	<b>\$ 12,499,479</b>	<b>\$ 8,563,302</b>	<b>\$ 2,167,923</b>	<b>\$ 23,230,704</b>	<b>\$ 3,974,515</b>

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, 2010

	<b>BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS</b>				<b>Governmental Activities Internal Service Fund</b>
	<b>TOLL BRIDGE SYSTEM</b>	<b>PARK SYSTEM</b>	<b>Nonmajor Enterprise Funds</b>	<b>TOTAL</b>	
<b>OPERATING REVENUES</b>					
Charges for services	\$ 14,001,368	\$ 937,586	\$ 0	\$ 14,938,954	\$ 8,602,218
Rental income	417,244	3,323,195	25,576	3,766,015	0
Other	0	131,118	2,400	133,518	1,678
<b>TOTAL OPERATING REVENUES</b>	<b>14,418,612</b>	<b>4,391,899</b>	<b>27,976</b>	<b>18,838,487</b>	<b>8,603,896</b>
<b>OPERATING EXPENSES</b>					
Salary, wages and fringe benefits	2,950,503	1,813,402	6,680	4,770,585	145,725
Employee Benefits	190,214	79,249	0	269,463	0
Supplies	101,848	154,493	0	256,341	1,014
Repairs and maintenance	48,422	118,296	0	166,718	0
Professional services	66,876	5,000	0	71,876	14,000
Insurance	120,775	218,305	13,349	352,429	0
Travel	27,923	1,083	0	29,006	0
Advertising	2,229	7,366	0	9,595	0
Taxes	0	11,768	0	11,768	0
Medical claims	0	0	0	0	6,676,520
Utilities	124,907	937,805	2,718	1,065,430	0
Depreciation and amortization	1,019,485	731,542	21,057	1,772,084	0
Miscellaneous	25,514	84,834	0	110,348	0
Equipment and land rental	0	10,417	0	10,417	676
Administration fees	0	0	0	0	1,432,135
Contractual services	22,242	137,451	0	159,693	0
<b>TOTAL OPERATING EXPENSES</b>	<b>4,700,938</b>	<b>4,311,011</b>	<b>43,804</b>	<b>9,055,753</b>	<b>8,270,070</b>
<b>OPERATING INCOME (LOSS)</b>	<b>9,717,674</b>	<b>80,888</b>	<b>(15,828)</b>	<b>9,782,734</b>	<b>333,826</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Interest income	51,479	10,232	988	62,699	11,914
Interest expense and fiscal agent fees	(1,387,914)	(334,396)	0	(1,722,310)	0
Insurance Proceeds	0	3,046	0	3,046	0
Transfers to I&S Fund	(566,790)	0	0	(566,790)	0
Grant & Program Expenses	0	0	(259,377)	(259,377)	0
Grant & Program Revenue	0	0	0	0	0
Aid to / from other governments	(1,826,372)	0	0	(1,826,372)	0
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(3,729,597)</b>	<b>(321,118)</b>	<b>(258,389)</b>	<b>(4,309,104)</b>	<b>11,914</b>
Income (Loss) before transfers	5,988,077	(240,230)	(274,217)	5,473,630	345,740
Grant & Program Revenue	0	1,626,254	534,730	2,160,984	0
Transfers (out)	(4,576,372)	(645,362)	0	(5,221,734)	0
Transfers in	0	0	0	0	0
<b>CHANGE IN NET ASSETS</b>	<b>1,411,705</b>	<b>740,662</b>	<b>260,513</b>	<b>2,412,880</b>	<b>345,740</b>
Total Net Assets - Beginning of year	11,087,774	7,822,640	1,907,410	20,817,824	3,628,775
Prior period adjustment	0	0	0	0	0
<b>Total Net Assets - End of year</b>	<b>\$ 12,499,479</b>	<b>\$8,563,302</b>	<b>\$ 2,167,923</b>	<b>\$23,230,704</b>	<b>\$ 3,974,515</b>

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, 2010

	<b>BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS</b>				<b>Governmental Activities Internal Service Fund</b>
	<b>TOLL BRIDGE SYSTEM</b>	<b>PARK SYSTEM</b>	<b>Nonmajor Enterprise Funds</b>	<b>TOTAL</b>	
<b>Cash Flows From Operating Activities:</b>					
Cash received from customers	\$ 22,191,754	\$ 5,016,408	\$ -	\$ 27,208,162	\$ 8,611,063
Cash received from other operating activities	417,244	0	27,976	445,220	1,678
Cash payments for goods and services	(1,968,870)	(1,905,575)	(16,067)	(3,890,512)	(8,174,923)
Cash payments to employees	(2,805,800)	(1,804,664)	(6,680)	(4,617,144)	(145,696)
Cash Provided (Used) by Operating Activities	<u>17,834,328</u>	<u>1,306,169</u>	<u>5,229</u>	<u>19,145,726</u>	<u>292,122</u>
<b>Cash Flows From Non-Capital Financing Activities:</b>					
Aid (to) from other governments	(1,826,372)	0	0	(1,826,372)	0
Insurance Proceeds	0	3,046	0	3,046	0
Transfers in	0	0	0	0	0
Transfers (out)	(5,143,163)	(645,363)	0	(5,788,526)	0
Cash Provided (Used) for Non-Capital Financing Activities	<u>(6,969,535)</u>	<u>(642,317)</u>	<u>0</u>	<u>(7,611,852)</u>	<u>0</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>					
Payments for capital acquisitions, net	(360,535)	(3,286,661)	(727,765)	(4,374,961)	0
Financing for additions and Improvements	0	0	0	0	0
Intergovernment agreement	0	0	97,000	97,000	0
Capital contributions-grants	0	1,426,182	285,820	1,712,002	0
Principal payments	(1,733,140)	(395,000)	0	(2,128,140)	0
Interest paid and fiscal agent fees	(1,440,785)	(340,158)	0	(1,780,943)	0
Cash (Used) for Capital and Related Financing Activities	<u>(3,534,460)</u>	<u>(2,595,637)</u>	<u>(344,945)</u>	<u>(6,475,042)</u>	<u>0</u>
<b>Cash Flows From Investing Activities:</b>					
Receipts of interest	51,479	10,232	988	62,699	11,914
Cash Provided by Investing Activities	<u>51,479</u>	<u>10,232</u>	<u>988</u>	<u>62,699</u>	<u>11,914</u>
Increase (decrease) in cash and cash equivalents	7,381,812	(1,921,553)	(338,728)	5,121,531	304,036
Cash and cash equivalents, October 1, 2009	6,552,687	5,698,590	474,127	12,725,404	4,130,314
<b>CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2010</b>	<u><b>\$ 13,934,499</b></u>	<u><b>\$ 3,777,037</b></u>	<u><b>\$ 135,399</b></u>	<u><b>\$ 17,846,935</b></u>	<u><b>4,434,350</b></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>					
Operating income (Loss)	\$ 9,717,674	\$ 80,888	\$ (15,828)	\$ 9,782,734	333,826
<b>Adjustments to Reconcile Operating Income (Loss) to Cash Provided (Used) by Operating Activities:</b>					
Depreciation	1,019,485	731,542	21,057	1,772,084	0
Decrease (increase) in Post employment benefits expense	0	79,249	0	79,249	0
Decrease (increase) in accounts receivable	44,705	98,091	(228,614)	(85,818)	8,846
Decrease (increase) in prepaids and other assets	(4,870)	33,913	0	29,043	1,852
Decrease (increase) in inventory	0	190	0	190	0
Decrease (increase) in Due from other Funds	7,737,631	0	0	7,737,631	0
Decrease (increase) in Due from other governments	324,737	22,052	0	346,789	0
Increase (Decrease) in accounts payable	(203,180)	(294,584)	106,943	(390,821)	(52,620)
Increase (Decrease) in wages and fringe payable	1,488	449	17	1,954	(91)
Increase (Decrease) in compensated absences payable	143,215	8,289	0	151,504	120
Increase (Decrease) in accrued interest payable	(52,871)	(5,762)	0	(58,633)	0
Increase (Decrease) in deposit payable	0	551,852	0	551,852	0
Increase (Decrease) in retainage payable	0	0	24,654	24,654	0
Increase (Decrease) in due to other funds	(981,870)	0	97,000	(884,870)	0
Increase (Decrease) in due to other governments	86,556	0	0	86,556	189
Increase (Decrease) in deferred revenue	1,628	0	0	1,628	0
<b>CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u><b>\$ 17,834,328</b></u>	<u><b>\$ 1,306,169</b></u>	<u><b>\$ 5,229</b></u>	<u><b>\$ 19,145,726</b></u>	<u><b>\$ 292,122</b></u>

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, 2010**

<b>ASSETS</b>	
Cash and cash equivalents	\$ 17,758,171
Investments	10,820,420
Accounts receivable(Note 4)	<u>0</u>
<b>TOTAL ASSETS</b>	<u><u>28,578,591</u></u>
 <b>LIABILITIES</b>	
Accounts payable	\$ 4,386,947
Deposits	39,572
Due to other governments	6,724,071
Fees payable	1,443,381
Judgments	<u>15,501,234</u>
<b>TOTAL LIABILITIES</b>	<u><u>28,095,205</u></u>
 <b>NET ASSETS</b>	
Unreserved	<u>483,386</u>
<b>TOTAL ASSETS</b>	<u><u>483,386</u></u>
 <b>TOTAL NET ASSETS &amp; LIABILITIES</b>	 <u><u>\$ 28,578,591</u></u>

**CAMERON COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**

<b>ADDITIONS</b>	
<b>Contributions:</b>	
Excess tax proceeds	\$ 148,519
Sale of commissary goods	921,728
Private donations	<u>0</u>
<b>Total Contributions</b>	<u>1,070,247</u>
 <b>Investment earnings:</b>	
Interest	1,655
Net increase in fair value of investments	<u>0</u>
<b>Total Investment earnings</b>	<u>1,655</u>
Less investment expense	<u>0</u>
<b>Net Investment earnings</b>	<u>1,655</u>
<b>Total additions</b>	<u><u>1,071,902</u></u>
 <b>DEDUCTIONS:</b>	
Benefits	0
Capital expenditures - tax offices	208,820
Administrative expenses	867,579
Educational outreach	<u>0</u>
<b>Total deductions</b>	<u>1,076,399</u>
<b>Change in net assets</b>	<u>(4,497)</u>
 Net assets - beginning	 <u>487,883</u>
<b>Net assets - ending</b>	<u><u>\$ 483,386</u></u>

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, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2010

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**A. REPORTING ENTITY (continued)**

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.

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, 2010 Cameron-Willacy Counties Community Supervision and Corrections Department, August 31, 2010.

<b>Condensed Balance Sheet:</b>	Emergency Services District #1	Cameron- Willacy Counties Community Supervi- sion and Corrections Department	Total Component Units
<b>ASSETS:</b>			
Current Assets	\$1,910,595	\$ 2,211,123	\$ 4,121,718
Total Assets	<u>\$1,910,595</u>	<u>\$ 2,211,123</u>	<u>\$ 4,121,718</u>
<b>LIABILITIES:</b>			
Current Liabilities\Deferred Revenue	\$1,910,595	\$ 807,849	\$ 2,718,444
Total Liabilities	\$1,910,595	\$ 807,849	\$ 2,718,444
<b>NET ASSETS</b>			
Unrestricted	\$ 0	\$ 1,403,274	\$ 1,403,274
Total net assets	<u>0</u>	<u>1,403,274</u>	<u>1,403,274</u>
Total Liabilities and Net Assets	<u>\$1,910,595</u>	<u>\$ 2,211,123</u>	<u>\$ 4,121,718</u>

**Condensed Statement of Revenues, Expenditures,**

Revenues and Changes in Net Assets	\$2,669,766	\$ 7,486,947	\$ 10,156,713
Expenditures	<u>2,669,766</u>	<u>7,657,514</u>	<u>10,327,280</u>
Excess of Revenues Over expenditures	0	(170,567)	(170,567)
Total net assets - beginning	<u>0</u>	<u>1,577,707</u>	<u>1,577,707</u>
	<u>0</u>	<u>1,407,140</u>	<u>1,407,140</u>
Transfer Out	0	( 3,867)	( 3,867)
Total net assets - ending	<u>\$ 0</u>	<u>\$ 1,403,273</u>	<u>\$ 1,403,273</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2010

**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 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, and the Limited Tax Revenue Bonds Fund 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. 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 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, 2010, and became due October 1, 2010 have been assessed to finance the budget of the fiscal year beginning October 1, 2010 and, accordingly, have been reflected as deferred revenue and taxes receivable in the fund financial statements at September 30, 2010.

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 judgments, are recorded only when the liability has matured and payment is due.



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2010

## **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.

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.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2010

**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

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2010

**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:

<u>ASSETS</u>	<u>Years</u>
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, 2011, 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

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2010

**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**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties of use for a specific purpose. Fund reservations include encumbrances, capital projects, debt service, inventories and prepaids. Reserved fund balances for special revenue are restricted by funding agency and program guidelines.

**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 \$79,212,268 difference are as follows:

Bonds payable	\$63,405,000
Accrued interest payable	189,092
Unfunded Actuarial Accrued Liability	12,274,748
Leases payable	4,914,668
Lease receivable (Enterprise Fund)	( 236,737)
Deferred charge for Refunding	( 940,843)
Deferred charge on Premium	754,936
Deferred charge for issuance costs	(1,148,596)
Net adjustment to reduce fund balance – total government	
Funds to arrive at net assets – governmental activities	<u>\$79,212,268</u>

**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 \$6,899,776 difference are as follows:

Capital outlay (excluding outlays for non-County roads)	\$21,627,042
Depreciation expense	( 14,727,266)
Net adjustment to increase net changes in fund balance	
total governmental funds to arrive at changes in net assets-	
of governmental activities	<u>\$ 6,899,776</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2010

**2. RECONCILIATION OF GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS**  
**(Continued)**

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:

Capital leases financing	2,400,148
Principal repayments:	
Bonded debt	( 4,470,000)
Capital leases	<u>( 2,215,315)</u>
Net adjustment to decrease net changes in fund balances-total governmental	
Funds to arrive at changes in net assets of governmental activities	<u><u>\$ (4,285,167)</u></u>

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 \$188,923 differences are as follows:

Amortization of deferred charge on refunding	\$ (107,203)
Accrued interest	225,459
Amortization of premium	73,142
Amortization of issuance costs	<u>( 68,639)</u>
Net adjustment to increase net change in fund balances-total governmental	
Funds to arrive at changes in net assets of governmental activities	<u><u>\$ 122,759</u></u>

**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, 2010, the carrying amount of the County's interest-bearing demand accounts and certificates of deposit totaled \$42,633,521. Bank balances and certificates of deposit totaling \$43,071,755 at September 30, 2010, 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, 2010, 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 \$77,468,996 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, 2010 was 179%, 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, 2010.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2010

**3. DEPOSITS AND INVESTMENTS (Continued)**  
**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 portfolio 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 strategy, 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 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.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2010

**3. DEPOSITS AND INVESTMENTS (continued)**

**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 \$1,067,652 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 \$1,690,158 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, 2010

	Governmental Fund Types	Proprietary Fund Types	Total Fund Types
Accounts	\$8,142,202	\$ 218,098	\$ 8,360,300
Taxes	8,240,048	0	8,240,048
Due from governments	9,852,857	341,110	10,193,967
Gross receivables	26,235,107	559,208	26,794,315
Less: allowance for uncollectible accounts	465,724	0	465,724
<b>Total Net Receivables</b>	<b>\$25,769,383</b>	<b>\$ 559,208</b>	<b>\$ 26,328,591</b>

At September 30, 2010, property taxes receivable were reported in the combined balance sheet on page 32 net of an allowance for uncollectible taxes of \$465,724.

**5. PROPERTY TAXES**

The County adopted the 2009 tax rate, per \$100 of taxable value, for the Fiscal Year 2009-2010, as follows:

	Maintenance and Operation	Debt Service	Total All
Constitutional Funds	\$0.303153	\$0.025069	\$0.328222
Road Debt Service	0.033284	0.002785	0.036069
<b>Total</b>	<b>\$0.336437</b>	<b>\$0.027854</b>	<b>\$0.364291</b>

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 \$.025069 was Constitutional Funds Debt Service. The Unlimited Tax Road Bonds Tax Rate was \$.002785 per \$100 of taxable value.

The County collects its taxes through the Cameron County Tax Assessor-Collector's Office. The County also collects

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2010

**5. PROPERTY TAXES (continued)**

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 1<sup>st</sup>, on the assessed value of the preceding January 1<sup>st</sup>, for all taxable real and personal property. Taxes are due and payable when levied. On January 1<sup>st</sup>, at the time of assessment, an enforceable lien is attached to the property for property taxes. All tax payments not received by February 1<sup>st</sup>, after the taxes are levied, are considered delinquent. All tax payments not received by July 1<sup>st</sup>, 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 5.83% of the total delinquent taxes receivable at September 30, 2010.

**6. CAPITAL ASSETS**

Capital asset activity for the fiscal year ended September 30, 2010 was as follows:

**Primary Government**

	Beginning Balance 2009	Additions	Deletions	Ending Balance 2010
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 3,687,864	\$ 130,606	\$ 0	\$ 3,818,470
Construction in progress	<u>12,643,014</u>	<u>2,884,245</u>	<u>( 9,314,919)</u>	<u>6,212,340</u>
Total capital assets, not being depreciated	<u>16,330,878</u>	<u>3,014,851</u>	<u>( 9,314,919)</u>	<u>10,030,810</u>
Capital assets, being depreciated:				
Buildings	75,156,789	17,415,820	0	92,572,609
Improvements other than buildings	9,115,106	209,739	0	9,324,845
Equipment	50,428,532	5,781,576	0	56,210,108
Infrastructure	<u>286,749,030</u>	<u>4,519,975</u>	<u>0</u>	<u>291,269,005</u>
Total capital assets, being depreciated	<u>421,449,457</u>	<u>27,927,110</u>	<u>0</u>	<u>449,376,567</u>
Less accumulated depreciation for:				
Buildings	( 22,493,556)	( 2,150,255)	0	( 24,643,811)
Improvements other than buildings	( 3,926,330)	( 247,237)	0	( 4,173,567)
Equipment	(37,079,767)	( 5,154,599)	0	( 42,234,366)
Infrastructure	<u>(149,508,052)</u>	<u>(7,241,339)</u>	<u>0</u>	<u>(156,749,391)</u>
Total accumulated depreciation	<u>(213,007,705)</u>	<u>(14,793,430)</u>	<u>0</u>	<u>(227,801,135)</u>
Total capital assets, being depreciated, net	<u>208,441,752</u>	<u>13,133,680</u>	<u>0</u>	<u>221,575,432</u>
Governmental activities capital assets, net	<u>\$ 224,772,630</u>	<u>\$ 16,148,531</u>	<u>\$ (9,314,919)</u>	<u>\$231,606,242</u>



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2010

**6. CAPITAL ASSETS (continued):**

<b>Business-type activities:</b>	Beginning Balance 2009	Additions	Deletions	Ending Balance 2010
Capital assets, not being depreciated:				
Land	\$ 5,896,363	\$ 0	\$ 0	\$ 5,896,363
Construction in progress	5,947,436	2,704,747	(2,687,840)	5,964,343
Total capital assets, not being depreciated	<u>11,843,799</u>	<u>2,704,747</u>	<u>(2,687,840)</u>	<u>11,860,706</u>
Capital assets, being depreciated:				
Buildings	12,276,373	2,288,039	0	14,564,412
Improvements other than buildings	14,465,477	162,982	0	14,628,459
Equipment	5,804,828	614,610	0	6,419,438
Other structures	25,099,214	1,401,397	0	26,500,611
Total capital assets, being depreciated	<u>57,645,892</u>	<u>4,467,028</u>	<u>0</u>	<u>62,112,920</u>
Less accumulated depreciation for:				
Buildings	(6,455,452)	(541,982)	0	(6,997,434)
Improvements other than buildings	(4,174,030)	(128,707)	0	(4,302,737)
Equipment	(4,713,093)	(205,825)	0	(4,918,918)
Other structures	(21,951,611)	(873,679)	0	(22,825,290)
Total accumulated depreciation	<u>(37,294,186)</u>	<u>(1,750,193)</u>	<u>0</u>	<u>(39,044,379)</u>
Total capital assets, being depreciated, net	<u>20,351,706</u>	<u>2,716,835</u>	<u>0</u>	<u>23,068,541</u>
Business-type activities capital assets, net	<u>\$ 32,195,505</u>	<u>\$ 5,421,582</u>	<u>\$ (2,687,840)</u>	<u>\$ 34,929,247</u>

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

Governmental activities:	
General government	\$ 2,178,990
Law enforcement and public safety	3,865,260
Highways and streets	8,396,600
Health	339,999
Welfare	12,581
Total depreciation expense - governmental activities	<u>\$ 14,793,430</u>
Business-type activities:	
Bridge system	\$ 1,019,484
Parks system	709,652
Airport system	21,057
Total depreciation expense - business-type activities	<u>\$ 1,750,193</u>

**COMMITMENTS –Completed Projects**

The Carrizalez Rucker Jail Expansion Project has been completed and is ready for occupancy as of October 1, 2010. This expansion provides 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.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2010

**6. CAPITAL ASSETS (continued):**

**COMMITMENTS –Construction Work in Process (continued):**

**Other Capital Projects:**

The Toll Bridge expansion is in the initial phase and the Bridge Director continues to move forward to expand Veterans Bridge lanes to segregate commercial traffic from passenger traffic to address traffic congestion. Tentative budget for this project is \$8.5million.

Cameron County Parks System has commenced work on a Toll Automated System to improve accountability and efficiency at all County Parks. Work began in June 2010 and completion date is anticipated to be February 2011. System costs are projected to be \$645,000.

**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 \$5,235,419 at September 30, 2010. Maturities, including interest at an average rate of 3.8%, are as follows:

<b>Fiscal Year Ending September 30,</b>	<b>General Fund</b>	<b>Special Road and Bridge Fund</b>	<b>Parks Enterprise Fund</b>	<b>Total</b>
2011	\$1,338,154	\$1,018,725	\$ 84,522	\$2,441,401
2012	822,317	825,790	84,618	1,732,725
2013	539,402	372,343	84,346	996,091
2014	38,809	26,393		65,202
Total future lease payments	2,738,682	2,243,251	253,486	5,235,419
Less: interest	(168,547)	(135,456)	(16,748)	(320,751)
Net Present Value of Future Minimum Lease Payments	\$2,570,135	\$2,107,795	\$236,738	\$4,914,668
Current portion of lease payments	<u>1,240,586</u>	<u>941,390</u>	<u>76,324</u>	<u>2,258,300</u>
Long-term lease payments	<u>\$1,329,549</u>	<u>\$1,166,405</u>	<u>\$160,414</u>	<u>\$2,656,368</u>

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.

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**7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)**

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.

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 19, 2009 to provide \$414,819 in financing for General Fund vehicles and law enforcement equipment through the County's master lease agreement with Kansas State Bank of Manhattan, at a rate of 4.55%, with three payments of \$150,929 payable on August 19, 2009 through August 19, 2011. Interest to be paid during the term of the lease totals \$37,966.

Cameron County entered into an agreement with Kansas State Bank of Manhattan dated October 10, 2009 to provide \$248,621 in financing for General Fund vehicle (1) and law enforcement equipment through the County's master lease agreement with Kansas State Bank of Manhattan, at a rate of 4.88%, with three payments of \$82,873 payable on October 10, 2009 through October 10, 2011. Interest to be paid during the term of the lease totals \$22,427.

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 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, TEXAS**  
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**7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)**

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 \$186,503 and equipment rental paid was \$561,039 for the year ended September 30, 2009. 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 tenants renting in the Isla Blanca Park. The initial term of the agreement is for five years commencing October 19, 2009. The contract sets the monthly fee at \$9.95 per unit for the 569 units in service totaling \$5,661.55 per month; effective 12/3/10 the monthly fee will increase to 10.44 per unit increasing the monthly cost to \$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 rates 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, 2010:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor governmental funds	3,389,903
	Capital Projects funds	360,941
	Road & bridge	45,488
	International toll bridge	2,422,851
	Non major enterprise	13,680
Capital Project Fund	Nonmajor governmental funds	300,000
	General Fund	38,651
Special Road and Bridge	Nonmajor governmental funds	2,550,225
	Enterprise Fund	36,923
Major Governmental Fund	Nonmajor governmental funds	17,061
	Bridge system	606,682
	Nonmajor enterprise funds	379,578
Bridge System	Nonmajor governmental fund	1,796,000
	Road & Bridge	100,000
	Major governmental fund	519,890
Enterprise Fund	General Fund	161,089
Nonmajor Trust fund	General Fund	683
Nonmajor governmental funds	General fund	741,668
	Nonmajor governmental funds	4,036,922
	Nonmajor enterprise funds	<u>97,000</u>
<b>TOTAL</b>		<b><u>\$17,615,235</u></b>

- a. The purpose of interfund balances is to provide working capital on a temporary 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.

**CAMERON COUNTY, TEXAS**  
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**Interfund transfers during the year-ended September 30, 2010, are as follows:**

<u>Transfer To Fund</u>	<u>Transfer From Fund</u>	<u>Amount</u>
General Fund	Bridge system	\$4,827,793
	Nonmajor enterprise funds	645,363
	Capital Projects Fund	9
Capital Project Fund	General Fund	57
Major Governmental Fund	Bridge System	566,791
Non-major governmental funds	General fund	206,555
	Nonmajor governmental funds	143,923
<b>TOTAL</b>		<b><u>\$ 6,390,491</u></b>

- a. The principal purpose of the interfund transfers is to provide matching funds for grants in the governmental funds. The transfers 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, 2009.

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Beginning balance at October 1, 2009	\$618,434	\$90,146
Increases	2,319,445	92,055
Decrease	<u>(2,236,285)</u>	<u>(138,605)</u>
Ending balance at September 30, 2010	<u>\$701,594</u>	<u>\$43,596</u>

The General fund has typically been used to liquidate the liability for compensated absences.

## 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.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2010

**11. LONG TERM DEBT – (continued)**

**A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS**

Certificates of Obligation are for the building and improvement of County property.

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, 2009	\$4,915,000	\$62,960,000	\$67,875,000
New Debt	0	0	0
Debt retired	(405,000)	(4,065,000)	(4,470,000)
Debt payable at September 30, 2010	<u>\$4,510,000</u>	<u>\$58,895,000</u>	<u>\$63,405,000</u>

The annual requirements to amortize all general bonded obligation debt outstanding as of September 30, 2010 are as follows:

Year Ending September 30,	Certificates of Obligation		General Obligation Bonds		Total
	Principal	Interest	Principal	Interest	
2011	\$ 3,685,000	\$ 2,735,806	\$ 195,000	\$ 223,830	\$ 6,839,636
2012	\$ 4,035,000	\$ 2,556,982	\$ 205,000	\$ 215,200	\$ 7,012,182
2013	4,060,000	2,378,778	215,000	206,031	6,859,809
2014	3,770,000	2,214,878	220,000	196,376	6,401,254
2015	3,920,000	2,053,030	235,000	186,066	6,394,096
2016-2020	20,680,000	7,578,812	1,345,000	750,961	30,354,773
2021-2025	13,645,000	3,139,586	1,485,000	380,997	18,650,583
2026-2028	5,100,000	409,100	610,000	57,575	6,176,675
	<u>\$ 58,895,000</u>	<u>\$ 23,066,972</u>	<u>\$ 4,510,000</u>	<u>\$ 2,217,036</u>	<u>\$ 88,689,008</u>

Bonds and certificates of obligation payable were comprised of the following individual issues at September 30, 2010:

<b>GENERAL OBLIGATION BONDS:</b>	Outstanding Balance September 30, 2010	Less Current Maturities (to be Paid in FY 2010-2011)	Long-Term Maturities September 30, 2011
<b>Road Bonds:</b>			
<u>\$1,000,000; Series 2002 Unlimited Tax Road Bonds</u> due in annual principal installments of \$35,000 to \$80,000 through February 15, 2022, plus interest at rates ranging from 4.15% to 6.0%.	\$ 720,000	45,000	675,000
<u>\$1,575,000 Unlimited Tax Road Bonds, Series 2005</u> due in annual principal installments of \$45,000 to \$115,000 through February 1, 2025, plus inter- est at rates ranging from 3.0% to 4.375%.	1,295,000	65,000	1,230,000
<u>\$2,575,000 Unlimited Tax Road Bonds, Series 2008</u> due in annual principal installments of \$80,000 to \$215,000 through February 15, 2028, plus int- erest at rates ranging from 5.0% to 6.125%.	<u>2,495,000</u>	<u>85,000</u>	<u>2,410,000</u>
<b>Total General Obligation Bonds</b>	<b>\$ 4,510,000</b>	<b>\$195,000</b>	<b>\$4,315,000</b>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2010

**11. LONG TERM DEBT – (continued)**

**A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS**

	Outstanding Balance September 30, 2010	Less Current Maturities (to be Paid in FY 2010-2011)	Long-Term Maturities September 30, 2011
<b>CERTIFICATES OF OBLIGATION:</b>			
<u>\$3,835,000; Series 2004 Certificates of Obligation</u> 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%.	2,975,000	180,000	2,795,000
<u>\$7,315,000; Series 2002 Certificates of Obligation</u> due in annual principal installments of \$260,000 to \$570,000 through February 15, 2022, plus interest at rates ranging from 3.80% to 6.75%.	5,240,000	330,000	4,910,000
<b>Road Bonds:</b>			
<u>\$11,280,000 Certificates of Obligation, Series 2005</u> due in annual principal installments of \$245,000 to 895,000 through February 1, 2025, plus interest at rates ranging from 2.0% to 4.5%.	9,805,000	455,000	9,350,000
<u>\$21,420,000 Limited Tax Refunding Bonds, Series 2005</u> 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%.	17,660,000	2,015,000	15,645,000
<u>\$8,000,000 Certificates of Obligation, Series 2007</u> 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%	7,645,000	175,000	7,470,000
<u>\$16,075,000 Certificates of Obligation, Series 2008</u> due in annual principal installments of \$505,000 to 1,350,000 through February 15, 2028, plus interest at rates ranging from 5.0% to 6%.	<u>15,570,000</u>	<u>530,000</u>	<u>15,040,000</u>
<b>Total Certificates of Obligation</b>	<u>\$58,895,000</u>	<u>3,685,000</u>	<u>\$55,210,000</u>
<b>Total Debt</b>	<u>\$63,405,000</u>	<u>\$3,880,000</u>	<u>\$59,525,000</u>
Less: Unamortized bond issue cost	(1,148,596)	(68,639)	(1,079,957)
Unamortized deferred refunding	(940,843)	(107,203)	(833,640)
Unamortized premium	754,936	73,142	681,794
<b>Total Debt</b>	<u>\$ 62,070,497</u>	<u>\$3,777,300</u>	<u>\$58,293,197</u>

**Interfund Receivable**

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

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**11. LONG TERM DEBT – (continued)**  
**Interfund Receivable (continued)**

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. This is an internal payable to Limited Tax Fund and the International Toll Bridge System will fund the pro rata share of 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 will transfer to the County's Limited Tax Pledge Interest & Sinking Fund (AKA Fund 630) an amount equal to its pro-rata share of issued debt. The transfers necessary to cover the International Toll Bridge System portion of the Advance Refunding Debt and the CO's Series 2008 including \$6,031,384 in allocated interest is as follows:

<u>YEAR ENDING SEPTEMBER 30.</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>AMOUNT</u>
2011	\$961,803	\$749,358	\$1,711,161
2012	1,266,933	635,583	1,902,516
2013	942,022	536,737	1,478,759
2014	644,799	495,747	1,140,546
2015-2020	2,580,035	2,282,130	4,862,165
2021-2028	<u>4,895,065</u>	<u>1,331,829</u>	<u>6,226,894</u>
TOTAL	<u>\$11,290,657</u>	<u>\$6,031,384</u>	<u>\$17,322,041</u>

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 acquisition 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 treated as an interfund note payable to from Parks System and a interfund note receivable in Tax Limited Fund. The annual requirements to amortize all the Note outstanding as of September 30, 2010 including interest payments of \$3,119,576 are as follows:

<u>YEAR ENDING SEPTEMBER 30.</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>AMOUNT</u>
2011	\$175,000	\$313,594	\$488,594
2012	335,000	303,391	638,391
2013	350,000	289,691	639,691
2014	365,000	275,391	640,391
2015	380,000	260,491	640,491
2016-2020	2,140,000	1,056,498	3,196,498
2021-2025	2,625,000	564,670	3,189,670
2026-2027	<u>1,275,000</u>	<u>55,850</u>	<u>1,330,850</u>
TOTAL	<u>\$7,645,000</u>	<u>\$3,119,576</u>	<u>\$10,764,576</u>



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2010

**11. LONG TERM DEBT (continued)**

**B. CAPITAL LEASES**

The annual requirements to retire general non-bonded debt outstanding at September 30, 2010, are as follows:

<u>Changes in General Non-Bonded Debt</u>	<u>Non-Bonded Debt</u>
Capital leases payable at October 1, 2009	\$4,685,060
Adjustment due to settlement and deferral	44,775
New debt issued	2,400,149
Debt retired	(2,215,316)
Capital Leases payable at September 30, 2010 (Note 7)	<u>\$4,914,668</u>

The annual requirements to retire general non-bonded debt outstanding at September 30, 2010 are reported in note 7.

**C. ADVANCED REFUNDING AND DEFEASED DEBT**

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, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B are redeemed on 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.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**11. LONG TERM DEBT (continued)**  
**D. AUTHORIZED BOND ISSUANCE**

Capital projects are funded primarily by the issuance of bonded debt. The County received voter approval for the issuance of road bonds to maintain an ongoing capital improvement program. On August 14, 1993, the voters approved the issuance of \$9,400,000 in Unlimited Tax Road Bonds as a means to finance "Project Roadmap". This project consists of 74 separate projects on 55 roadways, covering 332 miles of U.S. highways, state highways, farm-to-market roads, loops, County and local roads. The \$9,400,000 funding for right-of-way and alignment studies are expected to leverage \$136,500,000 in construction funds through the Texas Department of Transportation. Previously authorized but unissued Unlimited Tax Road Bonds Series 2008 were issued on October 15, 2008 for \$2,575,000 to continue to make road improvements. The issuance had a premium of \$57,691. The annual interest rates range from 5.0% to 6.250%. Interest accrues semiannually and the bonds mature in fiscal year 2028.

**E. CERTIFICATES OF OBLIGATION**

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). \$9,100,000 of this issuance is an inter fund payable by the International Toll Bridge System to I&S Tax Limited Fund. 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.

**F. BUSINESS-TYPE ACTIVITIES**

**Revenue Bonds and Certificates of Obligation**

**Park System**

On October 15, 1996, Cameron County issued \$1,340,000, Combination Tax and Park System Revenue Refunding Bonds, Series 1996 C. The net proceeds of \$1,325,560 from said issue (after payment of \$76,467 in issue cost and accrued interest) were used to purchase U.S. Treasury obligations for the advance refunding of the \$1,685,000 Park System Revenue Refunding Bonds, Series 1988.

On October 15, 1996, Cameron County issued \$2,385,000, Park System Combination Tax and Revenue Certificates of Obligation, Series 1996 D. The certificates were issued for the purpose of improving the existing park system and paying the costs of issuing the certificates.

**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.

**CAMERON COUNTY, TEXAS**  
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**11. LONG TERM DEBT (continued)**

**International Toll Bridge (continued)**

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, 2009	\$9,170,000
Debt retired	( 985,000)
Less unamortized discount and bond issue cost	(120,257)
Debt payable at September 30, 2010	<u>\$ 8,064,743</u>

Debt includes the following individual issues at September 30, 2010:

**REVENUE BONDS:**

	Outstanding Balance September 30, 2010	Less Current Maturities (to be Paid in FY 2010-2011)	Long-Term Maturities September 30, 2011
<u>\$2,385,000 Park System Combination Tax and Revenue Certificates of Obligation, Series 1996 D:</u> due in annual principal installments of \$205,000 to \$240,000 through December 1, 2010, plus interest at rates ranging from 5.20% to 5.45%.	240,000	240,000	0
<u>\$4,005,000 International Toll Bridge System Revenue Refunding Bonds Series 2007:</u> due in annual principal installments of \$335,000 to \$475,000 through November 1, 2017, plus interest at the rate of 3.76%.	3,320,000	360,000	2,960,000
<u>\$7,950,000 International Toll Bridge System Revenue Bonds, Series 1998:</u> due in annual principal installments of \$335,000 to \$615,000 through November 1, 2018; interest rates of 4.60%.	<u>4,625,000</u>	<u>425,000</u>	<u>4,200,000</u>
	8,185,000	1,025,000	7,160,000
Less: Unamortized discount and issue cost	<u>120,257</u>	<u>38,781</u>	<u>81,476</u>
<b>Total Debt</b>	<u><b>\$8,064,743</b></u>	<u><b>\$ 986,219</b></u>	<u><b>\$7,078,524</b></u>

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, 2010 are as follows:

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2010

**11. LONG TERM DEBT (continued)**  
**Revenue Bonds (continued)**

	International Toll Bridge System		Parks System		
Year Ending					
September 30,	Principal	Interest	Principal	Interest	Total
2011	\$ 785,000	\$ 321,039	\$ 240,000	\$6,540	\$ 1,352,579
2012	820,000	287,211	0	6,540	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
2015-2019	3,660,000	295,725	0	0	3,955,725
			0	0	
	<u>\$7,945,000</u>	<u>\$1,547,591</u>	<u>\$ 240,000</u>	<u>\$ 6,540</u>	<u>\$9,739,131</u>

**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.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2010

**11. LONG TERM DEBT (continued)**

**Revenue Refunding (continued)**

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 Improvement 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.

**Interfund Payable to Limited Tax Fund**

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. This is an internal payable to Limited Tax Fund and the International Toll Bridge System will fund the pro-rate share of this debt.

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 will transfer to the County's Limited Tax Pledge Interest & Sinking Fund (AKA Fund 630) an amount equal to its pro-rata share of issued debt. The transfers necessary to cover the International Toll Bridge System portion of the Advance Refunding Debt including \$6,031,384 in allocated interest is as follows:

<u>YEAR ENDING</u> <u>SEPTEMBER 30,</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>AMOUNT</u>
2011	\$ 961,803	\$ 749,358	\$ 1,711,161
2012	1,266,933	635,583	1,902,516
2013	942,022	536,737	1,478,759
2014	644,799	495,747	1,140,546
2015-2020	2,580,035	2,282,130	4,862,165
2021-2028	<u>4,895,065</u>	<u>1,331,829</u>	<u>6,226,894</u>
TOTAL	<u>\$11,290,657</u>	<u>\$6,031,384</u>	<u>\$ 17,322,041</u>

As a result of the issuance of Certificates of Obligation, Series 2007 in the amount of \$8,000,000 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 acquisition 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. The annual requirements to amortized all the Note outstanding as of September 30, 2010 including interest payments of \$3,119,576 are as follows:

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2010

**11. LONG TERM DEBT (continued)**

**Interfund Payable to Limited Tax Fund (continued)**

<u>YEAR ENDING SEPTEMBER 30.</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>AMOUNT</u>
2011	\$ 175,000	\$ 313,594	\$ 488,594
2012	335,000	303,391	638,391
2013	350,000	289,691	639,691
2014	365,000	275,391	640,391
2015	380,000	260,491	640,491
2016-2020	2,140,000	1,056,498	3,196,498
2021-2025	2,625,000	564,670	3,189,670
2026-2027	<u>1,275,000</u>	<u>55,850</u>	<u>1,330,850</u>
TOTAL	<u>\$7,645,000</u>	<u>\$3,119,576</u>	<u>\$ 10,764,576</u>

**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, 2010, bonds outstanding totaled \$1,010,000. 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.

**Park System**

On December 1, 1987, the County issued \$800,000, Series 1987 "A" Certificates of Obligation at an interest rate of 7.5%, for utilization as local matching share of two capital development grants within the Cameron County Park System. On April 1, 1988, the County issued \$1,685,000 Park System Revenue Refunding Bonds, Series 1988, with an effective interest rate of 8.375%. The proceeds were utilized to retire the Series 1987 "A" Certificates of Obligation and to advance refund \$735,000 of outstanding 1977 Park Revenue Bonds. The net proceeds of \$1,535,000 from the issue (after payment of \$150,000 for costs of issuance, accrued interest, and required reserves) were used to retire the principal \$800,000 Series 1987 "A" Certificates of Obligation, and to purchase U.S. Government Securities totaling \$735,000 for the advance refunding of the 1977 Park Revenue Bonds.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2010

**11. LONG TERM DEBT (continued)**

**Park System (continued)**

Additionally, the U.S. Treasury obligations were deposited in an irrevocable trust with an escrow agent to provide for debt service payments of the \$1,685,000 Park System Revenue Refunding Bonds, Series 1988. As a result, the bonds referred to above are considered defeased, and the liability for those bonds has been removed from long-term debt. At September 30, 2008, bonds outstanding totaled -0-.

**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 Great American Insurance Company.

**WORKERS' COMPENSATION INSURANCE**

The 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 2009 calendar year contribution was \$959,750.

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
1999	334,614	684,790	( 350,173)
2000	413,787	522,973	(109,186)
2001	670,965	269,409	401,556
2002	1,497,767	382,837	1,114,930
2003	1,647,836	359,108	1,288,728
2004	846,190	587,980	258,210
2005	1,165,886	377,801	788,085
2006	1,499,216	494,611	1,004,605
2007	1,403,223	318,637	1,084,586
2008	1,412,298	923,479	488,819
2009	959,750	493,230	466,520

**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

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2010

**12. RISK MANAGEMENT (continued)**  
**Other insurance (continued)**

policy has an anniversary date of March 19 and automobile liability policy has an anniversary date of July 1<sup>st</sup>. The following are the coverage limits of the policies:

AUTOMOBILE LIABILITY COVERAGE		Personal Injury Protection
<u>Bodily Injury*</u>	<u>Property Damage*</u>	
\$100,000 per person	\$100,000 per occurrence	\$5,000 per person
\$300,000 per occurrence		
-Coverage for County-owned vehicles		-Coverage for non-owned and hired vehicles
-Personal injury protection for specified vehicles		-Limited Mexico coverage
-Excludes uninsured/under insured motorists		-The deductible is \$1,000 per occurrence.

The annual premium is \$153,874 for the period July 1, 2010 through July 1, 2011.  
Insurance premium provides coverage for 499 vehicles  
No settlements exceeded insurance coverage during the past three years.

**COMPREHENSIVE GENERAL LIABILITY COVERAGE**

<u>Bodily Injury*</u>	<u>Property Damage*</u>	<u>Employee Benefits</u>
\$100,000 per person	\$100,000 per occurrence	\$100,000 per occurrence
\$300,000 per occurrence	\$100,000 aggregate applies to property	\$100,000 aggregate
\$300,000 aggregate applies to bodily injury	damage included within operations hazard	
included within the completed operations	and the products hazard	
hazard and the products hazard		
No aggregate limit applies to governmental function.		
-The deductible is \$5,000 per occurrence. The annual premium is \$142,18 for the period July 1, 2010 through July 1, 2011.		
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, leasehold interests, data processing equipment, and boiler and machinery equipment. 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 healthy Fund Balance of \$3,974,515. 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.



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2010

**12. RISK MANAGEMENT (continued)**

**Employee Health & Benefits Fund (continued)**

During fiscal year 2010, a total of \$6,676,519 was paid in benefits and \$1,432,135 was paid in administrative costs. Estimated claims payable, based upon claims filed and estimated unfiled claims at year end, totaled \$286,808 as of September 30, 2010. Changes in the balances of claims liabilities during the past three years follow:

	Fiscal Year 2009-2010	Fiscal Year 2008-2009	Fiscal Year 2007-2008
Unpaid claims, beginning of fiscal year	\$310,082	\$ 366,285	\$ 657,546
Incurred claims (including incurred but not reported)	6,653,245	5,880,870	5,031,564
Payments of claims	(6,676,519)	(5,937,073)	(5,322,825)
Unpaid claims, end of fiscal year	<u>\$ 286,808</u>	<u>\$ 310,082</u>	<u>\$ 366,285</u>

**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 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 Montalvo Insurance, Lloyds of London.

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 the Delta Lloyds Insurance Company.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2010

### **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. The outcome of each case pending is currently unknown; however, the resolution of these matters 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.

#### **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, 2010 produced a \$715,839 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 \$178,960.

##### **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, 2010 produced a distribution to City of Brownsville of \$1,468,453. The following is a summary of the interlocal transactions between the City of Brownsville, Texas and the County:

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2010

**13. COMMITMENTS AND CONTINGENCIES (continued)**

**Interlocal agreements (continued)**

Surplus Distributed from Operations			
Fiscal Year Ended	Cameron	City of	Total
<u>September 30,</u>	<u>County(50%)</u>	<u>Brownsville(50%)</u>	<u>Surplus</u>
			<u>(Deficiency)</u>
2010	\$1,468,453	\$1,468,453	\$2,936,905
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	<u>1,544,804</u>	<u>1,544,804</u>	<u>3,089,608</u>
Total	<u>\$20,950,536</u>	<u>\$20,950,536</u>	<u>\$41,901,071</u>

**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 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 aggressively continues to work with Texas Department of Transportation on a number of transportation projects: West Parkway in Brownsville, East Loop, second causeway in the Port Isabel/South Padre Island area, West Rail Relocation, FM509 and SH550.

**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.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2010

# 14. RETIREMENT PLAN (continued)

## 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 7.31% for the months of the accounting year in 2010.

The contribution rate payable by the employee members for the calendar years 2009 and 2010 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, 2010, the annual pension cost for the TCDRS plan for its employees was \$3,986,223 and the actual contributions were \$4,649,558. 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, 2009 and December 31, 2010, the basis for determining the contribution rates for calendar years 2009 and 2010.

The required contribution was determined as part of the December 31, 2009 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2009 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 an open basis.

The most recent actuarial valuation, dated December 31, 2009, is as follows:

## Actuarial Valuation Information

	<u>12/31/2008</u>	<u>12/31/2009</u>	<u>12/31/2010</u>
Actuarial valuation date	entry age	entry age	entry age
Actuarial cost method	level percentage	level percentage	level percentage
Amortization method	of payroll, closed	of payroll, closed	of payroll, closed
	15 years	20 years	20 years
Amortization period	SAF: 10-yr smoothed	SAF: 10-yr smoothed	SAF: 10-yr smoothed
Asset valuation method	ESF: Fund Value	ESF: Fund Value	ESF: Fund value
Actuarial Assumptions:			
Investment return*	8.00%	8.00%	8.00%
Projected salary increases*	5.30%	5.30%	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

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**14. RETIREMENT PLAN (continued)**  
**Annual Pension Cost (continued)**

**Trend Information**  
**for the Retirement Plan for the Employees of Cameron County, Texas**

Accounting Year <u>Ending</u>	Annual Pension Cost (APC)	Percentage of APC <u>Contributed</u>	Net Pension Obligation
1999	2,413,101 100%	0	0
2000	2,547,436 100%	0	0
2001	2,263,465 100%	0	0
2002	2,873,321 100%	0	0
2003	2,933,568 100%	0	0
2004	3,068,442 100%	0	0
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

**Funded Status & Funding Progress**

As of December 31, 2009, the most recent actuarial valuation date, the plan was 91.25 percent funded. The actuarial accrued liability for benefits was \$146,854,435, and the actuarial value of assets \$134,004,195, resulting in an unfunded actuarial accrued liability of \$12,850,240. The annual covered payroll was \$56,201,240 and the ratio of the UAAL to the covered payroll was 22.86 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 Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/00	56,516,320	64,784,817	8,268,497	87.23%	32,532,534	25.42%
12/31/01	62,598,170	71,168,785	8,570,615	87.96%	34,379,083	24.93%
12/31/02	69,003,064	78,981,989	9,978,925	87.37%	37,269,024	26.78%
12/31/03	77,233,976	86,294,229	9,060,253	89.50%	40,609,115	21.31%
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%

**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

**CAMERON COUNTY, TEXAS**  
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**14. RETIREMENT PLAN (continued)**

**Other Post Employment Benefits (continued)**

their age and years of service equals 75 or more. Dependents 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:

	<u>Retiree</u>	<u>Retiree &amp; Spouse</u>
Medical/Tx	\$ 250.78 monthly	\$ 460.78 monthly

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

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 Optional Group Term Life Fund (OGTLF). 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 OGTLF 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 OGTLF. This report may be obtained by writing to the Texas County & District Retirement System, P.O. Box 2034, Austin, Tx. 787-2034.

**Funding Policy**

Each participating employer contributes to the OGTLF 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 OGTLF for the years ended 9/30/10, 2009 and 2008, were \$159,477, \$159,581, and \$140,713, 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 2010, the County's annual OPEB cost (expense) was \$3,645,899 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.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**14. RETIREMENT PLAN (continued)**  
**Annual OPEB Costs and Net OPEB Obligation (continued)**

The following table shows the calculation of the Annual Required Contribution and Net OPEB Obligation.

	10/01/2007- 9/30/2008	10/1/2008- 9/30/2009	10/1/2009- 9/30/2010
<b>Determination of Annual Required Obligation</b>			
Normal Cost at year end			\$ 2,058,336
Amortization of UAAL			1,188,680
Annual Required Contribution (ARC)			\$ 3,247,016
Expected Benefit Payments			\$ 276,000
Net Budget Impact			\$ -
<b>Determination of Net OPEB Obligation</b>			
Annual Required Contribution	\$ 5,202,452	\$ 5,202,452	\$ 3,247,016
Interest on prior year Net OPEB Obligation	-	-	398,883
Adjustment to ARC	-	-	-
Annual OPEB Cost	\$ 5,202,452	\$ 5,202,452	\$ 3,645,899
County's Contributions made *	(329,533)	(103,293)	(276,000)
Increase in Net OPEB Obligation	\$ 4,872,919	\$ 5,099,159	\$ 3,369,899
Net OPEB Obligation - beginning of year	-	4,872,919	9,972,078
Net OPEB Obligation - end of year	\$ 4,872,919	\$ 9,972,078	\$ 13,341,977

**Trend Information**

The following table show the annual OPEB Cost and Net OPEB obligation for the prior 3 years:

Fiscal Year Ended	Annual OPEB Cost	% of Annual OPEB Cost Contributed	Net OPEB Obligation
9/30/08	\$ 5,202,452	6.33%	\$ 4,872,919
9/30/09	\$ 5,202,452	1.99%	\$ 9,972,079
9/30/10	\$ 3,645,899	7.57%	\$ 13,341,977

**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	n/a	n/a	n/a	n/a	n/a
10/1/2009	\$0	\$19,807,065	\$19,807,065	0.0%	n/a	n/a

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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## **14. RETIREMENT PLAN (continued)**

### **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 fraction 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. Actuarial assumptions are summarized in the chart listed:

### ***Economic Assumptions***

Discount Rate (liabilities)	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.



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**14. RETIREMENT PLAN (continued)**

<b>HEALTH CARE INFLATION</b>			
<i>FYE</i>	<i>Pre-65</i>	<i>Post-65</i>	
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

The actuarial study was completed using (1) 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.

**CAMERON COUNTY, TEXAS**  
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**16. SALES AND PLEDGES OF RECEIVABLES AND FUTURE REVENUES AND INTRA-ENTITY TRANSFERS OF ASSETS AND FUTURE REVENUES**

In compliance with GASB Statement No.48 disclosure reporting requirements, 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). To pay the costs of issuance of these 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 International Toll Bridge System pledged limited revenues of annual operations to comply with the legal requirements for the sale of the Certificates. The International Toll Bridge System has an internal payable to the Tax Limited Fund for \$9,100,000 for engineering and construction costs to the Toll Bridge System. Total principal and interest remaining on the debt payable through February 2028 is \$14,329,493.

**17. PENDING GASBs**

As of September 30, 2010 the Government Accounting Standards Board (GASB) had issued statements not yet implemented by Cameron County. The statements which might impact the County are as follows:

GASB Statement No. 53, Accounting and Financial Reporting for Derivative Instruments, addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. This pronouncement will not impact County's financial statements.

GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The County will adopt this pronouncement in 2012.

GASB Statement 59, Financial Instruments Omnibus, updates and improves existing standards for financial reporting of particular financial instruments and external investment pools. The impact of this pronouncement has not yet been determined.





